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# Tax Officials' Dashboard

## Overview > Tax Officials' Dashboard

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# Overview > Tax Officials' Dashboard

## Dashboard

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# Dashboard

## FAQs > Dashboard

### 1. What is the Tax Official's Dashboard?

The Dashboard is the personalized page of the Tax Official that helps in planning day-to-day work. It is the post-login landing page for a Tax Official.

### 2. What does it look like? How do I know I have reached the Dashboard?

Here is a screenshot of the Tax Official's Dashboard for your reference:

#### Tax Official's Dashboard: Sample Screenshot

**Option to switch jurisdictions**

**Function-wise summary of all pending work items**

**Summary based on due date**

**List-wise & date-wise breakdown of work items**

ARN	Business Name	Due Date	Status	Queries Raised
AB2908169987651	Ganesh Harvest Solution	17/08/2016	New Application	3
ML2908169123651	Glass Works	17/08/2016	New Application	5
VW2908163457651	Tata Motors	18/08/2016	New Application	2
DS2908165677653	Bajaj Auto	18/08/2016	New Application	5
AQ2908168767652	Smart House	19/08/2016	New Application	5
BE2908164656571	Raj Solar Panels	19/08/2016	New Application	5

### 3. How can I view the roles allocated to me?

You can view the roles allocated to you by accessing your profile. You can access your profile by clicking on the down arrow provided next to your name and designation in the top right section of the Dashboard. A drop-down will appear with the option to view My Profile.

#### 4. What are those two icons next to the name and designation of the Tax Official?

The two icons are **Alerts** (bell icon) & **Notifications** (notes icon). The numbers on the icons indicate the total number of unread Alerts and Notifications.

#### 5. What are Alerts and Notifications?

**Alerts** are the information items that need attention of the Tax Official. For example, work items assigned w.r.t New Registration Application Received, Amendment Application Received.

**Notifications** are the information items that need attention of the Tax Official due to change in role, jurisdiction or any other such matter. For example, New Role Assigned, New Target Allocated.

#### 6. In the Dashboard, what does Today, Tomorrow and Day After Tomorrow indicate?

The work items are organized based on the statutory timeline within which the Tax Official must take action on the work item.

All pending work items are marked in three colors:

**Red** - Critical & due by end of day

**Amber** - Due by end of day tomorrow

**Green** - Due date is not before end of day tomorrow

#### 7. What do the numbers in the top bar of the Dashboard indicate?

The number in the top bar of the Dashboard indicate the number of module-wise pending work items.

## Manual > View Alerts

**I have been assigned a new role by my system administrator. Where can I view the updated role in the GST Portal?**

You can view the new role as well as work item assigned to you by your system administrator in the alerts section at the GST Portal. To view alerts, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click on the **alerts** icon that appears at the top right of the page to view the various alerts.

### Note:

The bell icon indicates the alerts. By default, the Dashboard of the primary jurisdiction you have been assigned will be displayed. All the alerts pertaining to the role assigned to you will be listed. The work-items triggered from the Taxpayers' Interface and any new items are also listed under the Alerts section. The number on the bell indicate the number of the new work items.

The screenshot displays the GST Portal interface. At the top, the header includes the GST logo, the text 'Goods and Services Tax', and user information: 'ap.officer34' and 'ANANTHAPUR-I, Andhra Pradesh'. A notification bell icon with the number '10' and a document icon with '27' are highlighted with a red box. Below the header, a navigation bar contains links: 'Dashboard', 'Pendency List', 'Statutory Functions', 'Services', and 'Help'. The main content area shows the 'Dashboard' with a 'Registration' section indicating '1' item. A list of applications is shown: 'Registration Application' (1), 'Amendment Applications' (0), 'Surrender Applications' (0), and 'Cancellation Proceedings' (0). A 'View All' link is available. On the right side, there are sections for 'Pending Proceedings' (For Short Filers, For Non Filers) and 'Payments'.

## Manual > View Notifications

**My system administrator has reassigned me a couple of work items and changed my PAN. Where can I check these changes on the GST Portal?**

The reassigned work items and change in PAN will be listed under the Notifications section. To access the notifications section on the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Notification** icon that appears at the top right of the page to view the various notifications generated for the jurisdiction you have been assigned to.
4. Click the **View All** link to view all the notifications. The option enables you to view all the notification that are triggered from the System Administrators / Tax Officials' Interface.

The screenshot displays the GST Portal dashboard. At the top, the header includes the GST logo, the text "Goods and Services Tax", and the user's profile "ap.officer34" with a dropdown arrow, the jurisdiction "ANANTHAPUR-I, Andhra Pradesh", and notification counts "10" and "27". Below the header is a navigation bar with links: "Dashboard", "Pendency List", "Statutory Functions", "Services", and "Help". The main content area is titled "Dashboard" and shows a "Registration" section with a large number "1" and a checkmark icon. Below this, there is a table with the following data:

1	Registration Application
0	Amendment Applications
0	Surrender Applications
0	Cancellation Proceedings

On the right side of the dashboard, there is a "View All" link and a "Pending Proceedings" section with a dropdown arrow. Below this, there are links for "For Short Filers" and "For Non Filers". At the bottom right, there is a "Payments" section with a dropdown arrow.

## Manual > View Pending Work-Items

I need to plan my day on the basis of pending work items and follow ups I have to complete today. Where can I check the pending work items along with their current status on the GST Portal?

You can check the pending work items along with their current status on the dashboard after logging in to the GST Portal using valid credentials. To view your dashboard, and view pending work items related to different modules, perform following steps:

1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The registration tile available at the main page enables you to view the function-wise summary of all the pending work items related to registration. Example: Registration, Amendment, Surrender, Cancellation Application

The screenshot displays the GST Portal dashboard. On the left, a large tile labeled '4' with a 'Registration' icon and text is highlighted. Below it, a list of registration-related categories is shown with their respective counts: 'Registration Application' (2), 'Amendment Applications' (2), 'Surrender Applications' (0), 'Cancellation Proceedings' (0), 'Opt in Composition Scheme' (0), 'Opt out of Composition Scheme' (0), and 'Application for Revocation of Cancellation' (0). On the right, an 'Alerts' section lists three notifications: 'New Registration application for verification' (1 hour ago), 'New Registration application for verification' (5 hours ago), and 'New Registration application for verification' (5 hours ago). A 'View All' link is present below the alerts. At the bottom right, a 'Quick Links' section is visible.

Category	Count
Registration Application	2
Amendment Applications	2
Surrender Applications	0
Cancellation Proceedings	0
Opt in Composition Scheme	0
Opt out of Composition Scheme	0
Application for Revocation of Cancellation	0

**Alerts**

- New Registration application for verification  
1 hour ago
- New Registration application for verification  
5 hours ago
- New Registration application for verification  
5 hours ago

[View All](#)

**Quick Links**

The number of applications listed against different categories count to the total of the number that is displayed at the top at the Registration tile. The section under Registration Application displays summary based on due date of the application. The work items are displayed on the basis of list-wise and date-wise breakdown.

You can click the **ARN** link to work on the pending work-item.

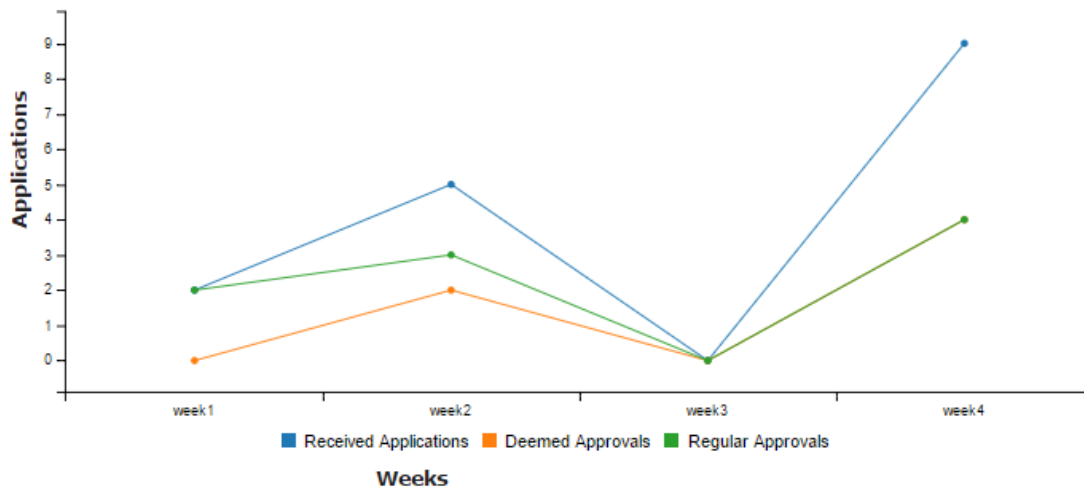
## Registration Application

Close by> > Today 0 Tomorrow 0 Day after Tomorrow 0

ARN Number	Business Name	Due Date	Status	Queries Raised
AA070517000036O	Returns User	30/05/2017	Pending for action	0
AA070517000038K	Returns User	30/05/2017	Pending for action	0

The **Monthly Recap section** lists the Received vs Pending Applications in a graphical presentation.

### Monthly Recap - Received vs Pending Applications



# Display Holiday Calendar

## FAQs > Display Holiday Calendar

### 1. What is the need of creating state wise holiday calendar?

The State Admin needs to update the list the holidays in calendar so that working days' calculation of the work items is done by the system accurately.

### 2. What are the classifications of days in the Holiday Calendar?

The classifications of days in the Holiday Calendar are as follows:

1. Working days
2. Non-working days (All Sundays and non-working Saturdays)
3. Holidays

### 3. Will a State Admin need to create a new Holiday Calendar every year?

No, the existing calendar will be copied by default for the next calendar year and the necessary edits can be made to the calendar.

## Manual > View Holiday Calendar

How can I view the holiday calendar on the GST Portal. How can I view?

To view the holiday calendar on the GST Portal, perform following steps.

1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Help > Holiday Calendar**.

The **Holiday Calendar** is displayed.

# Leave Application Including Addition of Link Officer

## FAQs > Leave Application Including Addition of Link Officer

### 1. How can I apply leave on the GST Portal?

To apply for leave, navigate to **Services > Work > Leave Application > Apply Leave** option. In order to apply leave, a “link officer” will have to be nominated to take care of work items during the leave period.

### 2. What is the role of “Link Officer” while applying for leave?

Link Officer will be responsible to dispose any pending, and new, work items while the original officer is on leave. For example, if an officer Mr. X having “Registration Approval” role in ward-1 is on leave from 10<sup>th</sup> Aug 2017 to 15<sup>th</sup> Aug 2017, then the system will assign all registration ARNs during this period to the link officer. It may be noted that current work items and new work items will be assigned to linked officer for the time duration for which he/ she has been linked with a tax officer during his/ her leave. It is as good as the link officer having additional charge of Mr. X for duration from 10<sup>th</sup> Aug 2017 to 15<sup>th</sup> Aug 2017.

### 3. When can I apply for leave?

Application for leave can be applied on or before leave start date. If there is already a leave applied in the GST Portal, system doesn't allow application of another leave that starts within 5 days of already applied leave. In such a case, the previously applied leaves will have to be revoked by the applicant and new leaves will have to be applied in system.

### 4. How are the applied leaves approved or rejected?

System shall forward the applied leaves to the reporting officer in the primary jurisdiction. The reporting officer has option to reject the leave if he/she disagrees. If the reporting officer takes no action on the leave application, the application will be approved by the system 3 days prior to leave start date. In case, leave is applied 1 or 2 days prior to leave start date, then it is auto approved by the GST Portal.

### 5. How can I view leaves applied by me on the GST Portal?

To view the applied leaves, navigate to **Services > Work > Leave Application > History of Leave Applied** option.

### 6. How can I act on the pending leave applications as a supervisor?

To view pending leave applications, navigate to **Services > Work > Leave Application > Leave Application Pending for your Action** option. The reporting officer is not required to approve leaves manually – he/she can reject the leave if required. Approval will be done by the system automatically 3 days prior to the leave start date.

In case, leave is applied 1 or 2 days prior to leave start date, then it is auto approved by the GST Portal.

### **7. I have applied for leaves on the GST Portal. My supervisor has not taken action my leave application. What to do next?**

In case, your supervisor has not taken any action, the leave application will be approved by the system 3 days prior to the leave start date.

### **8. Who can be the link officer for my leave duration?**

Link officer is the person responsible to act on the work items under your charge during your leave period. The system will assign him/her your roles/jurisdiction (if not already assigned) for the leave period. Upon completion of the leave period, or if the leave is revoked early, the role/jurisdiction and related work items will be transferred to you by the system.

Link Officer will be intimated through email for all the success and failure cases for which jurisdiction and concerned roles are transferred.

### **9. How can I know if my leave application has been approved or rejected?**

The approval/ rejection/ cancellation of leave application is communicated to the leave applicant via Email/SMS. Alternatively, the approval status will be available on the GST Portal also.

### **10. I have applied for leaves. Can I revoke it now?**

The applicant can revoke his leave application at any point of time for unexpired period of leaves.

Navigate to **Services > Work > Leave History > Revoke** link to revoke the leave application.

In case, the leave is cancelled before starting of the leave period, the assignment of work items will not happen to the link officer.

In case, the leave is cancelled during the period of leave, the role and work items assigned to the link officer will be given back to the applicant.

### **11. I have applied for leaves. Can I modify it now?**

Navigate to **Services > Work > Leave History > Modify** link to modify the leave application.

**12. I am going on leave. I have assigned my task to a link officer. The link officer is also going on leave. What to do next?**

In case, if the link officer also goes on leave by nominating another link officer, this new link officer will have access to other linked profiles of the user.

**13. I am a State admin, the present role of the officer on leave is shown as Blank. Why?**

During the leave period, the roles of the officer on leave would show as blank. State admin would be able to see the past roles in user profile as usual.

Since the leave use case is to facilitate management of work items, the system shall not restrict state admin to assign roles during leave period. However, it is strongly recommended that his/her role and jurisdiction access SHOULD NOT be altered through other applications like User Role & Jurisdiction, Transfer of Charge etc till the leave period is complete, or till the leave is revoked.

**14. How can link officer be changed in a leave application, either by the supervisor or state admin?**

Link officer in an already applied can only be changed by the applicant by modifying the leave application before it is approved. Once the transfer of charge is initiated, an e-mail is sent to the linked officer.

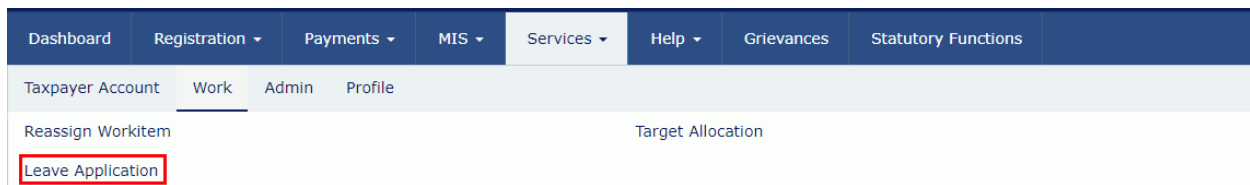
## Manual > Leave Application Including Addition of Link Officer

- A. [Apply for leave](#)
- B. [View Leave History](#)
- B. [Revoke Leave Application](#)
- C. [Modify Leave Application](#)
- D. [Act on Pending Leave Application](#)

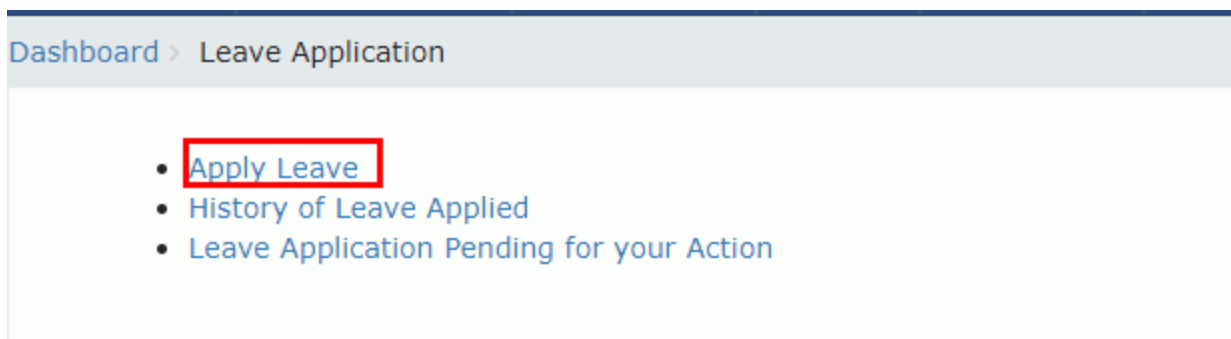
### How can I apply for leave on the GST Portal?

To apply for leave on the GST Portal, perform following steps.

1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Work > Leave Application**.



4. The **Leave Application** page is displayed. Select the **Apply Leave** link.



5. The **Apply Leave** page is displayed.

Dashboard > Leave Application > Apply Leave English

### Apply Leave

Applied on  
31/07/2018

Applied for Dates  
From DD/MM/YYYY To DD/MM/YYYY

Remarks Submitted  
Enter Remarks

Type of Leave  
Select

No of days for which leave is applied  
NA

Attachment  
Choose File No file chosen  
File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 500 KB.

RESET SUBMIT

- The Applied on date is selected by default for the date on which you are applying as today's date.
- Select the **Type of Leave** from the drop-down list.

Type of Leave

Select

Select

Child adoption leave

Child Care Leave

Commuted Leave

Casual Leave

Earned Leave

Extra ordinary leave

Half Pay leave

Sick/Medical Leave

Maternity Leave

Paternity Leave

Restricted Holiday

Special disability Leave

Study Leave

- Select the **Applied for Dates** for which you want to apply for leaves using the calendar. Once you select the dates, Number is days for which leave us applied is auto-populated.
  - In the **Remarks Submitted** field, enter the remarks.
  - Click the **Choose File** button to upload any document.
- Note:** You can upload PDF or JPEG file format with maximum size of upload as 500 KB.
- Select the **Click here** link to link an official to enable access for your work during leave period.

Dashboard > Leave Application > Apply Leave English

### Apply Leave

Applied on

Type of Leave

Applied for Dates

No of days for which leave is applied

Remarks Submitted

Attachment  No file chosen  
 ⓘ File with PDF or JPEG format is only allowed.  
 ⓘ Maximum file size for upload is 500 KB.

Link Official

ⓘ Link an official to enable his access for your work during leave period  
 To select a Official

12. In the **Search Tax Official Name** field, enter the Name of the Tax Official to be linked.

Dashboard > Leave Application > Apply Leave English

### List of the Officials - Link User

13. Select the **name of the Tax Official** to enable access for your work during leave period.

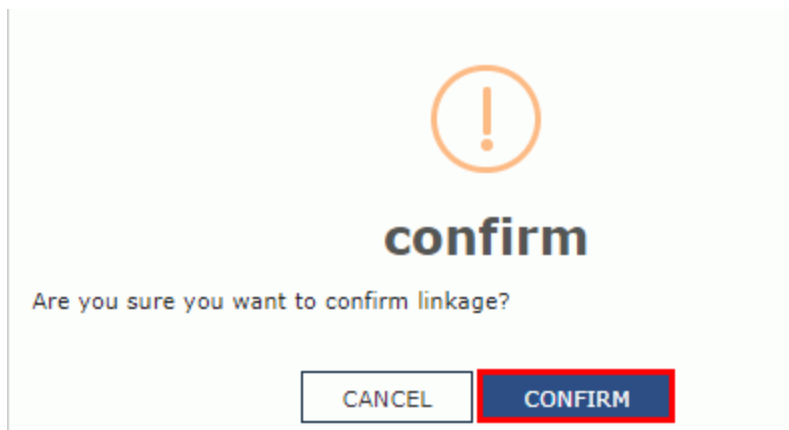
14. Click the **LINK** button.

Dashboard > Leave Application > Apply Leave English

### List of the Officials - Link User

	Name of the Official	Role	Total Pendency	Jurisdiction
<input type="checkbox"/>	First Test Name	( Commissioner,State Admin )	0	(Arunachal Pradesh)

15. Click the **CONFIRM** button.



16. The Tax Official is linked to access your work during leave period. You can click Change/ Remove link to change or remove the linked Tax Official.

**Note:** Link Officer will be intimated through email for all the success and failure cases for which jurisdiction and concerned roles are transferred.

17. Click the **SUBMIT** button.

Dashboard > Leave Application > Apply Leave English

### Apply Leave

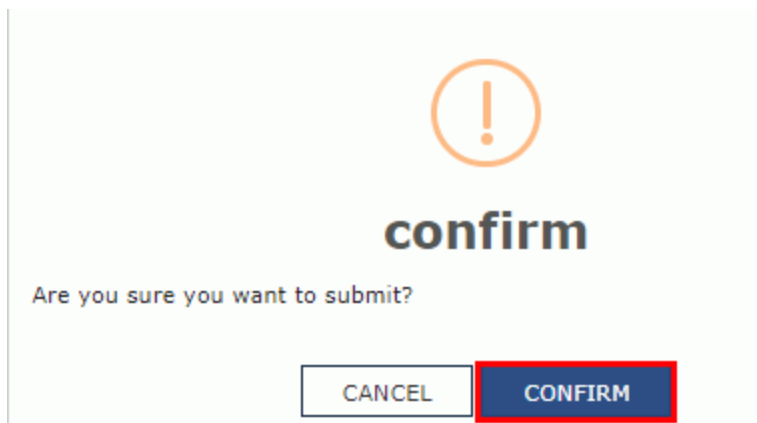
Applied on	31/07/2018		Type of Leave *	Casual Leave
Applied for Dates *	From	31/07/2018	To	31/07/2018
Remarks Submitted *	Personal Work		No of days for which leave is applied	1
		Attachment		
		Choose File No file chosen		
		File with PDF or JPEG format is only allowed.		
		Maximum file size for upload is 500 KB.		

**First Test Name is Linked**

Change Remove

RESET SUBMIT

18. Click the **CONFIRM** button.



19. A confirmation message is displayed.

Dashboard > Leave Application > Apply Leave English

Your application for leave has been sent to First Test Name . You can check the status of leave application in Applied Leaves

**Apply Leave**

Applied on: 31/07/2018

Applied for Dates: From DD/MM/YYYY To DD/MM/YYYY

Remarks Submitted: Enter Remarks

Type of Leave: Select

No of days for which leave is applied: NA

Attachment: Choose File No file chosen

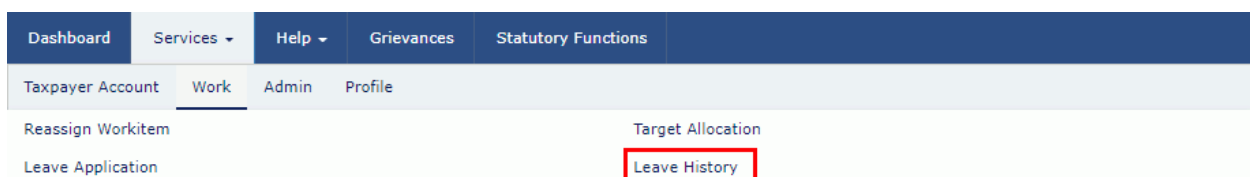
File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 500 KB.

RESET SUBMIT

## How can I view the history of leaves applied on the GST Portal?

To view the history of leaves applied on the GST Portal, perform following steps.

1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Work > Leave History**.



4. The **History of Leave Applied** page is displayed. You can modify/ revoke the leave application.

Dashboard > Leave Application > History of Leave applied English

History of Leave Applied

Sr. No.	Application Number	Applied on	Applied for Dates		Type of Leave	Status	Actions
			From	To			
1	<a href="#">89</a>	31/07/2018	01/08/2018	02/08/2018	Child Care Leave	Pending	<a href="#">Revoke</a>   <a href="#">Modify</a>
2	<a href="#">90</a>	31/07/2018	31/07/2018	31/07/2018	Casual Leave	Pending	<a href="#">Revoke</a>   <a href="#">Modify</a>

5. Click the **Application Number** link to view the leave application.

Dashboard > Leave Application > History of Leave applied English

History of Leave Applied

Sr. No.	Application Number	Applied on	Applied for Dates		Type of Leave	Status	Actions
			From	To			
1	<a href="#">89</a>	31/07/2018	01/08/2018	02/08/2018	Child Care Leave	Revoked	<a href="#">Revoke</a>   <a href="#">Modify</a>
2	<a href="#">90</a>	31/07/2018	31/07/2018	01/08/2018	Casual Leave	Pending	<a href="#">Revoke</a>   <a href="#">Modify</a>

6. Leave Application details are displayed.

Dashboard > Leave Application > History of Leave applied > Applied Leave English

Applied Leave

Application Number

90

Applied for Dates

From

31/07/2018

To

01/08/2018

Status

Pending

Remarks Submitted

Personal Work

Comments received

Enter Remarks

Applied on

31/07/2018

Type of Leave

Casual Leave

Action By

First Test Name

Dated

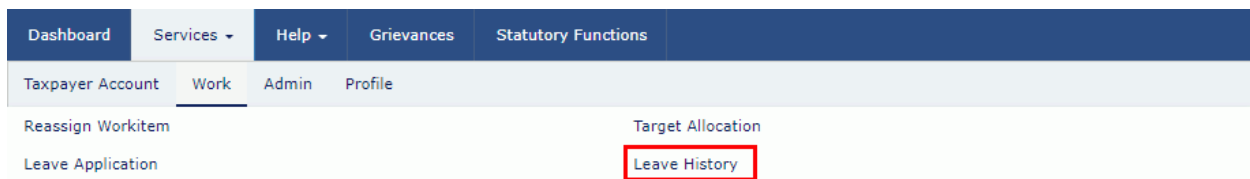
BACK

## How can I revoke the leaves applied on the GST Portal?

To revoke the leaves applied on the GST Portal, perform following steps.

1. Access the GST Portal. The **GST Home page** is displayed.

- Using your valid credentials, login to the GST Portal.
- Click **Services > Work > Leave History**.



- The **History of Leave Applied** page is displayed.

Dashboard > Leave Application > History of Leave applied English

History of Leave Applied

Sr. No.	Application Number	Applied on	Applied for Dates		Type of Leave	Status	Actions
			From	To			
1	89	31/07/2018	01/08/2018	02/08/2018	Child Care Leave	Pending	Revoke   Modify
2	90	31/07/2018	31/07/2018	31/07/2018	Casual Leave	Pending	Revoke   Modify

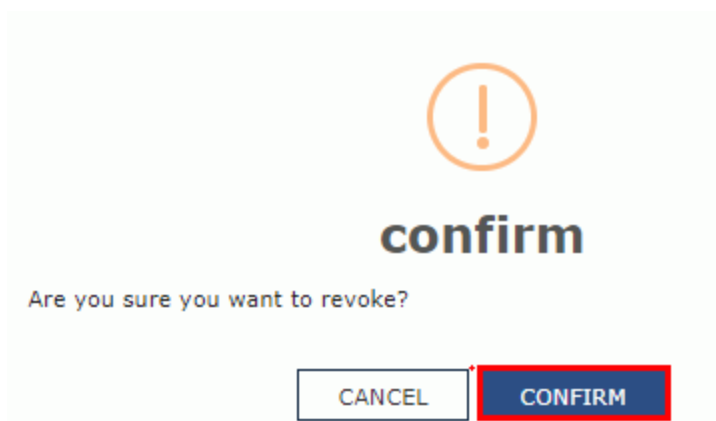
- Click the **Revoke** link to revoke the leave application.

Dashboard > Leave Application > History of Leave applied English

History of Leave Applied

Sr. No.	Application Number	Applied on	Applied for Dates		Type of Leave	Status	Actions
			From	To			
1	89	31/07/2018	01/08/2018	02/08/2018	Child Care Leave	Pending	Revoke   Modify
2	90	31/07/2018	31/07/2018	31/07/2018	Casual Leave	Pending	Revoke   Modify

- Click the **CONFIRM** button.



7. A confirmation message is displayed that leave application has been revoked successfully.

Dashboard > Leave Application > History of Leave applied English

Your application for leave from 01/08/2018 to 02/08/2018 has been revoked successfully

History of Leave Applied

Sr. No.	Application Number	Applied on	Applied for Dates		Type of Leave	Status	Actions
			From	To			
1	89	31/07/2018	01/08/2018	02/08/2018	Child Care Leave	Revoked	<a href="#">Revoke</a>   <a href="#">Modify</a>
2	90	31/07/2018	31/07/2018	31/07/2018	Casual Leave	Pending	<a href="#">Revoke</a>   <a href="#">Modify</a>

## How can I modify the leaves applied on the GST Portal?

To modify the leaves applied on the GST Portal, perform following steps.

1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Work > Leave History**.

Dashboard Services Help Grievances Statutory Functions

Taxpayer Account **Work** Admin Profile

Reassign Workitem Target Allocation

Leave Application **Leave History**

4. The **History of Leave Applied** page is displayed.

Dashboard > Leave Application > History of Leave applied English

History of Leave Applied

Sr. No.	Application Number	Applied on	Applied for Dates		Type of Leave	Status	Actions
			From	To			
1	89	31/07/2018	01/08/2018	02/08/2018	Child Care Leave	Pending	<a href="#">Revoke</a>   <a href="#">Modify</a>
2	90	31/07/2018	31/07/2018	31/07/2018	Casual Leave	Pending	<a href="#">Revoke</a>   <a href="#">Modify</a>

5. Click the **Modify** link to modify the leave application.

Dashboard > Leave Application > History of Leave applied English

History of Leave Applied

Sr. No.	Application Number	Applied on	Applied for Dates		Type of Leave	Status	Actions
			From	To			
1	89	31/07/2018	01/08/2018	02/08/2018	Child Care Leave	Revoked	<a href="#">Revoke</a>   <a href="#">Modify</a>
2	90	31/07/2018	31/07/2018	31/07/2018	Casual Leave	Pending	<a href="#">Revoke</a>   <a href="#">Modify</a>

- Make the changes to the leave application as desired.
- Click the **MODIFY** button to modify the leave application.

Dashboard > Leave Application > History of Leave applied > Modify Leave English

Modify Leave

Applied on

31/07/2018

Applied for Dates

From

31/07/2018

To

31/07/2018

Remarks Submitted

Personal Work

First Test Name is Linked

[Change](#)
[Remove](#)

Type of Leave

Casual Leave

No of days for which leave is applied

1

Attachment

Choose File

No file chosen


File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

BACK

MODIFY

- Click the **CONFIRM** button.



## confirm

Are you sure you want to modify?

CANCEL

CONFIRM

- A confirmation message is displayed that leave application has been modified successfully.

Dashboard > Leave Application > History of Leave applied > Modify Leave English

Your leave application has been modified successfully

### Modify Leave

**Applied on**

**Type of Leave**

**Applied for Dates**

From

To

**No of days for which leave is applied**

**Remarks Submitted**

**Attachment**

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

**Link Official**

Link an official to enable his access for your work during leave period

To select a Official [Click here](#)

## How can I act on the leave application pending for my action on the GST Portal?

To act on the leave application pending for my action on the GST Portal, perform following steps.

1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Work > Leave Application**.

Dashboard	Registration ▾	Payments ▾	MIS ▾	Services ▾	Help ▾	Grievances	Statutory Functions
Taxpayer Account	Work	Admin	Profile				
Reassign Workitem		Target Allocation					
Leave Application							

4. The **Leave Application** page is displayed. Select the **Leave Application Pending for your Action** link.

## Dashboard > Leave Application

- [Apply Leave](#)
- [History of Leave Applied](#)
- [Leave Application Pending for your Action](#)

5. The **Leave Application Pending for Action** is displayed. Click the **Application Number** link.

Dashboard > Leave Application > Leave Application Pending for your Action

English

Leave Application Pending for Action

Pending For Action

Sr. No.	Application Number	Applied By		Applied on	Applied for Dates		Type of Leave	Remarks Submitted
		Name of the Tax Official	Role		From	To		
1	92	BO Test	( Grievance Processing )	31/07/2018	02/08/2018	03/08/2018	Casual Leave	casual leave

6. The Leave Application is displayed.

Dashboard > Leave Application > Leave Application Pending for your Action > Pending For Action		English				
Application Number	Applied By		Applied on	Applied for Dates		Type of Leave
	Name of the Tax Official	Role		From	To	
92	BO Test	( Grievance Processing )	31/07/2018	02/08/2018	03/08/2018	Casual Leave

Applied for Dates •

From 02/08/2018 To 03/08/2018

Remarks submitted by approver •

Enter Remarks

Remarks submitted by applicant

casual leave

First Test Name is Linked

Change

BACK REJECT APPROVE

## 7 (a). Approve Leave Application

- Enter the remarks by approver.
- Click the **APPROVE** button.

Dashboard > Leave Application > Leave Application Pending for your Action > Pending For Action
English

Application Number	Applied By		Applied on	Applied for Dates		Type of Leave
	Name of the Tax Official	Role		From	To	
93	BO Test	( Grievance Processing )	31/07/2018	04/08/2018	07/08/2018	Casual Leave

Applied for Dates

From
04/08/2018

To
07/08/2018

Remarks submitted by applicant

Casual Leave

Remarks submitted by approver

Enter Remarks

First Test Name is Linked


Change

BACK

REJECT

APPROVE

iii. Click the **CONFIRM** button.



## confirm

Are you sure you want to approve the leave application?

CANCEL

CONFIRM

iv. A confirmation message is displayed that leave application has been approved. The leave applicant will receive and email/sms for intimation.

Dashboard > Leave Application > Leave Application Pending for your Action > Pending For Action English

Application for leave from 04/08/2018 to 07/08/2018 by BO Test has been approved. An Email has been sent to BO Test for information.

Application Number	Applied By		Applied on	Applied for Dates		Type of Leave
	Name of the Tax Official	Role		From	To	
93	BO Test	( Grievance Processing )	31/07/2018	04/08/2018	07/08/2018	Casual Leave

Applied for Dates <sup>\*</sup>

From 04/08/2018 To 07/08/2018

Remarks submitted by approver <sup>\*</sup>

Approved

Remarks submitted by applicant

Casual Leave

First Test Name is Linked

[Change](#)

[BACK](#)

## 7 (b). Reject Leave Application

- Enter the remarks by approver.
- Click the **REJECT** button.

Dashboard > Leave Application > Leave Application Pending for your Action > Pending For Action English

Application Number	Applied By		Applied on	Applied for Dates		Type of Leave
	Name of the Tax Official	Role		From	To	
92	BO Test	( Grievance Processing )	31/07/2018	02/08/2018	03/08/2018	Casual Leave

Applied for Dates <sup>\*</sup>

From 02/08/2018 To 03/08/2018

Remarks submitted by approver <sup>\*</sup>

Enter Remarks

Remarks submitted by applicant

casual leave

First Test Name is Linked

[Change](#)

[BACK](#) [REJECT](#) [APPROVE](#)

- Click the **CONFIRM** button.



## confirm

Are you sure you want to reject the leave application?

CANCEL

CONFIRM

- iv. A confirmation message is displayed that leave application has been rejected. The leave applicant will receive and email/sms for intimation.

[Dashboard](#) > [Leave Application](#) > [Leave Application Pending for your Action](#) > Pending For Action English

Application for leave from 02/08/2018 to 03/08/2018 by BO Test has been rejected. An Email has been sent to BO Test for information.

Application Number	Applied By		Applied on	Applied for Dates		Type of Leave
	Name of the Tax Official	Role		From	To	
92	BO Test	( Grievance Processing )	31/07/2018	02/08/2018	03/08/2018	Casual Leave

Applied for Dates

From

02/08/2018

To

03/08/2018

Remarks submitted by approver

Approved

Remarks submitted by applicant

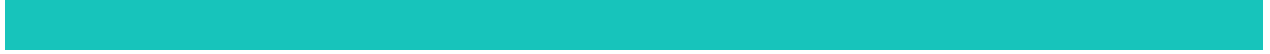
casual leave

First Test Name is Linked

Change

BACK

# Letter of Undertaking



## Processing Letter of Undertakings (LUT) Filed

# FAQs > Processing Letter of Undertakings (LUT) Filed

### 1. I am not getting LUT link in my Dashboard. Why?

You may not have been assigned the role of LUT Processing by the State Admin. Request your State Admin to assign you the role of LUT Processing. Once the role is assigned, you will be able to access LUT link for further action.

Click [here](#) to learn about various roles available in Tax Officials Interface and how Admin can assign the role to Tax Officials.

### 2. How can I as a Tax Official process LUT applications filed by the taxpayer?

Login to the GST Portal with valid credentials. On the dashboard, navigate to **Statutory Functions > LUT > Applications for LUT** to process Letter of Undertakings (LUT) applications filed by the taxpayer.

### 3. How can I as a Tax Official view/ download LUT filed by the taxpayer?

Login to the GST Portal with valid credentials. On the dashboard, navigate to **Services > Applications for LUT**.

Click the 'ARN' hyperlink. GST Form RFD-11 filed by the taxpayer is displayed and you can click the **DOWNLOAD AS PDF** button to download the LUT.

### 4. What will happen if a Tax Official doesn't process the LUT application?

If the LUT application is not processed by Tax Official within 3 working days, then the application will be deemed approved and the status of LUT application will be changed to "Deemed Approved". When the application would be deemed approved after 3 working days, then an order copy will be generated through the GST Portal and order will be available for the taxpayer in the downloadable form. Alert will be sent to Tax Official on deemed approval along with intimation to the taxpayer.

### 5. How can I issue a notice?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > LUT > Applications for LUT > Search ARN Page > Case Detail > NOTICES > NOTICE** option.

## 6. How can I issue an adjournment?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > LUT > Applications for LUT > Search ARN Page > Case Detail > NOTICES > ADJOURNMENT** option.

## 7. Where can the taxpayers view the notice and order issued to them?

After logging in to the GST portal, the taxpayers can navigate to **Services > User Services > Additional Notices & Order** option to view the notice and order issued to them.

## 8. Where can I view the reply filed by the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > LUT > Applications for LUT > Search ARN Page > Case Detail > REPLIES** option.

## 9. How can I issue an order?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > LUT > Applications for LUT > Search ARN Page > Case Detail > ORDERS** option.

## 10. In case I need to upload additional documents related to a particular case on the GST Portal, where do I upload?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > LUT > Applications for LUT > Search ARN Page > Case Detail > ADDITIONAL DOCUMENT** option.

## 11. What are the various status of the LUT application filed by the taxpayer?

The list below provides the list of statuses of the LUT application filed by the taxpayer:

1. **Submitted:** Status of RFD-11 ARN after Taxpayer submits the application successfully
2. **Pending for Clarification:** Status of RFD-11 ARN after LUT Processing officer issues notice for seeking clarification
3. **Pending for Order:** Status of RFD-11 after Taxpayer submitted the reply for notice within 15 working days Or Taxpayer do not submit the order within 15 working days and system changes the status from pending for clarification to pending for order
4. **Approved:** Status of RFD-11 ARN after Tax Official accepts the security furnished by Taxpayer
5. **Rejected:** Status of RFD-11 ARN after Tax Official rejects the security furnished by Tax Official
6. **Deemed Approved:** Status of RFD-11 ARN in case Tax Official doesn't take any action within 3 working days

7. **Expired:** On the expiry of LUT application for the particular FY, the status of the LUT application will get changed to Expired at the end of the respective FY.

# Manual > Processing Letter of Undertakings (LUT) Filed

## How can I process Letter of Undertakings (LUT) application filed by the taxpayer on the GST Portal?

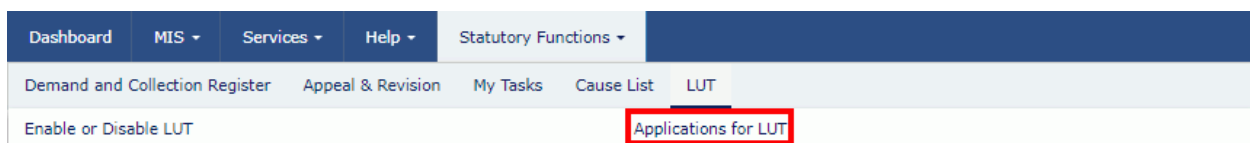
To process Letter of Undertakings (LUT) application filed by the taxpayer on the GST Portal, in the role of LUT Processing, perform following steps:

- A. [Search ARN for LUT Processing](#)
- B. Take action using **APPLICATIONS** tab: [View LUT Application filed by the taxpayer](#)
- C. Take action using **NOTICES** tab:
  - C(1). [Issue Notice to the Taxpayer](#)
  - C(2). [Issue Adjournment to the Taxpayer, if needed](#)
- D. Take action using **REPLIES** tab: [View Replies furnished by the Taxpayer](#)
- E. Take action using **ORDERS** tab:
  - E(1). [Issue Acceptance Order](#)
  - E(2). [Issue Rejection Order](#)
- F. Take action using **ADDITIONAL DOCUMENT** tab: [Upload Additional Document](#)

**Click each hyperlink above to know more.**

### A. Search ARN for LUT Processing

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > LUT > Applications for LUT** option.



4. Applications for LUT page is displayed. Choose any one of the displayed fields as your search criteria and enter the required information: **ARN, Status, From** and **To Date**.

**Note:** You must enter data in at least one field to proceed.

Status

Select ▼

Select
Submitted
Pending for Clarification
Pending for Order
Approved
Rejected
Expired
Deemed Approved

5. Click the **SEARCH** button.

Dashboard > Letter of Undertaking English

Applications for LUT


ARN

Enter ARN


Status

Submitted ▼

From Date

DD/MM/YYYY 

To Date

DD/MM/YYYY 

SEARCH

6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the LUT application you want to act on.

Dashboard > Letter of Undertaking English

Applications for LUT


ARN

Enter ARN


Status

Submitted ▼

From Date

DD/MM/YYYY 

To Date

DD/MM/YYYY 

SEARCH

7. **LUT Processing** Case Detail page is displayed. From this page, you can initiate LUT processing by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICES, REPLIES, ORDERS and ADDITIONAL DOCUMENT.

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Submitted</b>
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**APPLICATIONS**

NOTICES

REPLIES

ORDERS

ADDITIONAL DOCUMENT

**GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services**

**Legal Name** - NURUL MOHAMADBHAI SAIYED      **Trade Name** - GST

**Address** - 12, qw, ww, Central Delhi, Delhi, 110000

Center Jurisdiction •  
**(MAYUR VIHAR),(RANGE - 156)**

State Jurisdiction •  
**100**

LUT Applied for financial year •  
**2018-19**

Previous Letter of Undertaking (LUT)

• Indicates Mandatory Fields

[Go back to the Main Menu](#)

## B. View LUT Application filed by the taxpayer

To view the LUT application filed by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **APPLICATIONS** tab if it is not selected by default. This tab displays the LUT application submitted by the taxpayer.
2. Click the **DOWNLOAD AS PDF** button to download the LUT application submitted by the taxpayer.

ARN/Case Id  
AD070119000048H

GSTIN/UIN/Temporary Id  
07APIPS0052D410

Date of Application/Case Creation  
18/01/2019

Status  
Submitted

## APPLICATIONS

NOTICES

REPLIES

ORDERS

ADDITIONAL  
DOCUMENT

## GST RFD - 11 : Furnishing of Letter of Undertaking for export of goods or services

Legal Name - NURUL MOHAMADBHAI SAIYED

Trade Name - GST

Address - 12, qw, ww, Central Delhi, Delhi, 110000

• Indicates Mandatory Fields

Center Jurisdiction •  
(MAYUR VIHAR),(RANGE - 156)

State Jurisdiction •  
100

LUT Applied for financial year •  
2018-19

Previous Letter of Undertaking (LUT)

**Letter of Undertaking for export of goods or services without payment of integrated tax**  
(See rule 96A)

Goods and Services Tax Identification Number - 07APIPS0052D410

To  
The President of India (hereinafter called the "President"), acting through the proper officer

I/We **NURUL MOHAMADBHAI SAIYED** of **12, qw, ww, Central Delhi, Delhi, 110000** having Goods & Services Tax Identification Number No. **07APIPS0052D410** hereinafter called "the undertaker(s) including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this **18th day of January, 2019** to the President

☒ (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A; •

☒ (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services; •

☒ (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment. •

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

## Name, address and occupation of the independent Witnesses

1. Name of Witness •  
**Akash**

Occupation  
**Businessman**

Address of Witness •

2. Name of Witness •  
**Suresh**

Occupation  
**Businessman**

Address of Witness •

Place of Filing LUT •  
**Delhi**

Date of Filing LUT •  
**18/01/2019**

3. The LUT application is downloaded in PDF format.

## FORM GST RFD - 11

[See rule 96A]

### Furnishing of Letter of Undertaking for export of goods or services

#### Applicant Details :

Goods and Services Tax Identification Number  
07AIPS0052D410

Legal Name  
NURUL MOHAMADBHAI SAIYED

Trade Name  
GST

Address  
12, qw, ww, Central Delhi, Delhi, 110000

#### LUT details :

LUT Applied for financial year  
2018-19

Document Upload  
Previous Letter of Undertaking (LUT)

### Letter of Undertaking for export of goods or services without payment of integrated tax

[See rule 96A]

Goods and Services Tax Identification Number - 07AIPS0052D410

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We NURUL MOHAMADBHAI SAIYED of 12, qw, ww, Central Delhi, Delhi, 110000 having Goods & Services Tax Identification Number No. 07AIPS0052D410 hereinafter called "the undertaker(s)" including my/our respective heirs, executors/ administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this 18th day of January, 2019 to the President

- ☒ (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (1) of rule 96A;
- ☒ (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;
- ☒ (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s)

1. Name of Witness

Akash

Address of Witness

Occupation

Businessman

[Go back to the Main Menu](#)

## C (1). Issue Notice to the taxpayer

To issue notice to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Notice/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **NOTICE**.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Submitted</b>
---------------------------------------	--	--	----------------------------

APPLICATIONS  
**NOTICES**  
REPLIES  
ORDERS  
ADDITIONAL DOCUMENT

ADD NOTICE ▾

NOTICE  
ADJOURNMENT

Notice Type	Hearing		Date of Notice	Previous Date of Hearing	Status of Previous Hearing
	Date	Place			

3. The **Notice** page is displayed. The **Subject** field is auto-populated.

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UTIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Submitted</b>
---------------------------------------	---	--	----------------------------

APPLICATIONS  
**NOTICES**  
 REPLIES  
 ORDERS  
 ADDITIONAL DOCUMENT

Type of Notice : **NOTICE**

Notice Number \*

Notice Number

[Generate Notice Number](#)

Subject \*

Notice for Seeking Clarification

Previous Date of Hearing

DD/MM/YYYY
 

📅

Status of Previous Hearing

SELECT ▼

New Date of Hearing

DD/MM/YYYY
 

📅

New Time of Hearing

--

HH

--

MM

--

Place of Hearing

Place of Hearing

**Upload Notice** \*

Choose File

No file chosen

ⓘ Only PDF file format is allowed  
 ⓘ Maximum file size for upload is 5 MB.

BACK

SUBMIT

4. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
5. In case of any previous date of hearing, select the **Previous Date of Hearing** using the calendar.
6. In case of any previous date of hearing, select the **Status of Previous Hearing** using the calendar.

Status of Previous Hearing

SELECT
▼

SELECT

Hearing Attended

Hearing Adjourned

7. Select the **New Date of Hearing** using the calendar.
8. Select the **New Time of Hearing**.
9. In the **Place of Hearing** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
10. Click **Upload Notice** to upload the document(s) from your system that state the reasons of issuing notice.

### Upload Notice •

**Choose File** No file chosen

❗ Only PDF file format is allowed

❗ Maximum file size for upload is 5 MB.

11. Click **SUBMIT**.

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Submitted</b>
---------------------------------------	--	--	----------------------------

APPLICATIONS

**NOTICES**

REPLIES

ORDERS

ADDITIONAL DOCUMENT

Type of Notice : **NOTICE**

Notice Number •  
ZA0701190001626  
**Generate Notice Number**

❗ Click on the link 'Generate Notice Number' to generate a new Notice Number.  
❗ Copy the number generated by the system and enter this same number in the Notice to be uploaded.

Subject •  
Notice for Seeking Clarification

Previous Date of Hearing  
DD/MM/YYYY

Status of Previous Hearing  
SELECT ▼

New Date of Hearing  
22/01/2019

New Time of Hearing  
01 ▼ HH 00 ▼ MM pm ▼

Place of Hearing  
Delhi


Upload Notice •  
 Notice.pdf

❗ Only PDF file format is allowed  
❗ Maximum file size for upload is 5 MB.

BACK

**SUBMIT**

12. Click **PROCEED**.



## Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.

CANCEL
PROCEED

13. A success message is displayed that the notice has been issued successfully. The updated **Case Detail** page is displayed, with the table containing the record of the notice just issued and the **Status** updated to "Pending for Clarification". Also, system would send the intimation to the Taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard.

Dashboard > Letter of Undertaking > LUT FORM
English

ARN/Case Id  
**AD070119000048H**

GSTIN/UIN/Temporary Id  
**07APIPS0052D410**

Date of Application/Case Creation  
**18/01/2019**

Status  
**Pending for Clarification**

APPLICATIONS

NOTICES

REPLIES

ORDERS

ADDITIONAL DOCUMENT

✔ Notice issued successfully !

ADD NOTICE ▾

Notice Number	Notice Type	Hearing		Date of Notice	Previous Date of Hearing	Status of Previous Hearing
		Date	Place			
ZA0701190001626	NOTICE	22/01/2019 01:00 pm	Delhi	18/01/2019	NA	NA

[Go back to the Main Menu](#)

## C (2). Issue an Adjournment, if needed

To update adjournment details, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Notice/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

ARN/Case Id AD070119000048H	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/01/2019	Status Pending for Order														
APPLICATIONS <b>NOTICES</b> REPLIES ORDERS ADDITIONAL DOCUMENT	ADD NOTICE ▾ NOTICE <b>ADJOURNMENT</b>	<table border="1"> <thead> <tr> <th rowspan="2">Notice Type</th> <th colspan="2">Hearing</th> <th rowspan="2">Date of Notice</th> <th rowspan="2">Previous Date of Hearing</th> <th rowspan="2">Status of Previous Hearing</th> </tr> <tr> <th>Date</th> <th>Place</th> </tr> </thead> <tbody> <tr> <td>ZA0701190001626</td> <td>NOTICE</td> <td>22/01/2019 01:00 pm</td> <td>Delhi</td> <td>18/01/2019</td> <td>NA</td> </tr> </tbody> </table>	Notice Type	Hearing		Date of Notice	Previous Date of Hearing	Status of Previous Hearing	Date	Place	ZA0701190001626	NOTICE	22/01/2019 01:00 pm	Delhi	18/01/2019	NA	
Notice Type	Hearing			Date of Notice	Previous Date of Hearing				Status of Previous Hearing								
	Date	Place															
ZA0701190001626	NOTICE	22/01/2019 01:00 pm	Delhi	18/01/2019	NA												

3. The **ADJOURNMENT** page is displayed. The **Subject** field is auto-populated.

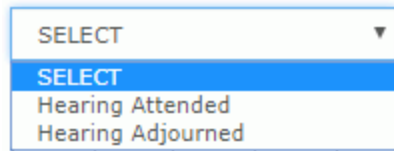
ARN/Case Id AD070119000048H	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/01/2019	Status Pending for Order
APPLICATIONS <b>NOTICES</b> REPLIES ORDERS ADDITIONAL DOCUMENT	Type of Notice : <b>ADJOURNMENT</b> Notice Number* <input type="text" value="Notice Number"/> <a href="#">Generate Notice Number</a> Subject* <input type="text" value="Notice for Seeking Clarification"/> Previous Date of Hearing* <input type="text" value="DD/MM/YYYY"/> New Date of Hearing* <input type="text" value="DD/MM/YYYY"/> Place of Hearing* <input type="text" value="Place of Hearing"/> Upload Notice* <input type="button" value="Choose File"/> No file chosen <small>Only PDF file format is allowed</small> <small>Maximum file size for upload is 5 MB.</small>		
	Click on the link 'Generate Notice Number' to generate a new Notice Number. Copy the number generated by the system and enter this same number in the Notice to be uploaded. Status of Previous Hearing* <input type="text" value="SELECT"/> ▾ New Time of Hearing* <input type="text" value="--"/> ▾ HH <input type="text" value="--"/> ▾ MM <input type="text" value="--"/> ▾		
	<div>BACK</div> <div>SUBMIT</div>		

4. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.

5. Select the **Previous Date of Hearing** using the calendar.

6. Select the **Status of Previous Hearing** using the calendar.

Status of Previous Hearing



A dropdown menu with a light blue border. The top option is 'SELECT' with a small downward arrow. Below it, the same 'SELECT' option is highlighted in blue. Underneath, there are two more options: 'Hearing Attended' and 'Hearing Adjourned'.

7. Select the **New Date of Hearing** using the calendar.
8. Select the **New Time of Hearing**.
9. In the **Place of Hearing** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
10. Click **Upload Notice** to upload the document(s) from your machine that state the reasons of issuing adjournment.

Upload Notice\*

**Choose File** No file chosen

📘 Only PDF file format is allowed

📘 Maximum file size for upload is 5 MB.

11. Click **SUBMIT**.

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Pending for Order</b>
---------------------------------------	--	--	------------------------------------

APPLICATIONS  
**NOTICES**  
 REPLIES  
 ORDERS  
 ADDITIONAL DOCUMENT

Type of Notice : **ADJOURNMENT**

Notice Number \*  
 ZA0701190001642  
[Generate Notice Number](#)

Subject \*  
 Notice for Seeking Clarification

Previous Date of Hearing \*  
 18/01/2019

New Date of Hearing \*  
 28/01/2019

Place of Hearing \*  
 Delhi

Status of Previous Hearing \*  
 Hearing Attended ▼

New Time of Hearing \*  
 11 ▼ HH 00 ▼ MM an ▼

Upload Notice \*  
 Notice.pdf

Only PDF file format is allowed  
Maximum file size for upload is 5 MB.

[BACK](#)
[SUBMIT](#)

Click on the link 'Generate Notice Number' to generate a new Notice Number.

Copy the number generated by the system and enter this same number in the Notice to be uploaded.

12. Click **PROCEED**.

## Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.

[CANCEL](#)
[PROCEED](#)

13. A success message is displayed that the notice has been issued successfully. The updated **Case Detail** page is displayed, with the table containing the record of the adjournment just issued and the **Status** updated to "Pending for Clarification". Also, system would send the intimation to the Taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Pending for Clarification</b>
---------------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
ORDERS  
ADDITIONAL DOCUMENT

Notice issued successfully !

ADD NOTICE +

Notice Number	Notice Type	Hearing		Date of Notice	Previous Date of Hearing	Status of Previous Hearing
		Date	Place			
<a href="#">ZA0701190001626</a>	NOTICE	22/01/2019 01:00 pm	Delhi	18/01/2019	NA	NA
<a href="#">ZA0701190001642</a>	ADJOURNMENT	28/01/2019 11:00 am	Delhi	18/01/2019	18/01/2019	Hearing Attended

[Go back to the Main Menu](#)

## D. View Replies furnished by the Taxpayer

To view replies submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer.
2. Click the **Reply Number** link to view the reply submitted by the taxpayer and you can click the documents in the **Attachments** section to download and ascertain contents of any additional documents, if any.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Pending for Order</b>
---------------------------------------	--	--	------------------------------------

APPLICATIONS  
NOTICES  
**REPLIES**  
ORDERS  
ADDITIONAL DOCUMENT

Reply Number	Filed By	Date of Reply	Notice Number	Supporting Documents
<a href="#">ZA0701190001634</a>	NURUL SAIYED[APIPS0052D]	18/01/2019	ZA0701190001626	NA
<a href="#">ZA070119000166Y</a>	NURUL SAIYED[APIPS0052D]	18/01/2019	ZA0701190001626	<a href="#">Supporting Document</a>

[Go back to the Main Menu](#)

## E (1). Issue Acceptance Order

To issue acceptance order for LUT application submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **ACCEPTANCE ORDER**.

The screenshot shows the 'LUT FORM' page with a yellow header bar containing case details: ARN/Case Id (AD070119000048H), GSTIN/UIN/Temporary Id (07APIPS0052D410), Date of Application/Case Creation (18/01/2019), and Status (Pending for Order). On the left, a sidebar menu has 'ORDERS' selected. A dropdown menu is open under the 'ADD ORDER' button, with 'ACCEPTANCE ORDER' highlighted in a red box. The main content area shows a table with columns: Number, Type of Order, and Date of Order.

3. The **Acceptance Order** page is displayed.

The screenshot shows the 'Acceptance Order' page. The header bar is the same as the previous screenshot. The sidebar menu remains on 'ORDERS'. The main content area is titled 'Type of Order : ACCEPTANCE ORDER'. It contains an 'Order Number' field with a red asterisk, a 'Generate Order Number' hyperlink, and an 'Upload Order' section with a 'Choose File' button and the text 'No file chosen'. Two informational icons provide instructions: 'Click on the link 'Generate Order Number' to generate a new Order Number.' and 'Copy the number generated by the system and enter this same number in the Order to be uploaded.' At the bottom right, there are 'BACK' and 'SUBMIT' buttons. At the bottom left, two notes specify: 'Only PDF file format is allowed' and 'Maximum file size for upload is 5 MB.'

4. Click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.
5. Click the **Upload Order** to upload the order from your machine.

### Upload Order\*

**Choose File** No file chosen

Only PDF file format is allowed

Maximum file size for upload is 5 MB.

6. Click **SUBMIT**.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Pending for Order</b>
---------------------------------------	--	--	------------------------------------

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

ADDITIONAL DOCUMENT


Type of Order : **ACCEPTANCE ORDER**

Order Number\*

ZA070119000167W

**Generate Order Number**

**Upload Order\***

 Acceptance Order.pdf

Only PDF file format is allowed

Maximum file size for upload is 5 MB.


Click on the link 'Generate Order Number' to generate a new Order Number.

Copy the number generated by the system and enter this same number in the Order to be uploaded.

BACK

**SUBMIT**

7. Click **PROCEED**.



## Warning

You are going to issue the Order. Do you want to continue? Note: Once issued, order cannot be deleted.

CANCEL

**PROCEED**

8. A success message is displayed that the order has been passed successfully. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status**

updated to "Approved". Also, system would send the intimation to the Taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Approved</b>
---------------------------------------	--	--	---------------------------

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
ADDITIONAL DOCUMENT

Order passed successfully !

ADD ORDER ▾

Order Number	Type of Order	Date of Order
ZA070119000167W	ACCEPTANCE ORDER	18/01/2019

[Go back to the Main Menu](#)

## E (2). Issue Rejection Order

To issue rejection order for LUT application submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **REJECTION ORDER**.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Approved</b>
---------------------------------------	--	--	---------------------------

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
ADDITIONAL DOCUMENT

ADD ORDER ▾

ACCEPTANCE ORDER  
**REJECTION ORDER**

Number	Type of Order	Date of Order
19000167W	ACCEPTANCE ORDER	18/01/2019

3. The **Rejection Order** page is displayed.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Approved</b>
---------------------------------------	--	--	---------------------------

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

ADDITIONAL DOCUMENT

Type of Order : **REJECTION ORDER**

Order Number\*

Order Number

Generate Order Number

**Upload Order\***

Choose File

No file chosen

Only PDF file format is allowed

Maximum file size for upload is 5 MB.

BACK

SUBMIT

- Click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.
- Click the **Upload Order** to upload the order from your machine.

**Upload Order\***

Choose File

No file chosen

Only PDF file format is allowed



Maximum file size for upload is 5 MB.

- Click **SUBMIT**.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Approved</b>
---------------------------------------	--	--	---------------------------

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
ADDITIONAL DOCUMENT


Type of Order : **REJECTION ORDER**  
  
Order Number\*  
ZA070119000168U  
[Generate Order Number](#)  
  
Upload Order\*  
  
Rejection Order.pdf  
  
  
  
Only PDF file format is allowed  
Maximum file size for upload is 5 MB.

Click on the link 'Generate Order Number' to generate a new Order Number.  
Copy the number generated by the system and enter this same number in the Order to be uploaded.

BACK

SUBMIT

7. Click **PROCEED**.



## Warning

You are going to issue the Order. Do you want to continue? Note: Once issued, order cannot be deleted.

CANCEL

PROCEED

8. A success message is displayed that the order has been passed successfully. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Rejected". Also, system would send the intimation to the Taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Rejected</b>
---------------------------------------	--	--	---------------------------

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
ADDITIONAL DOCUMENT

✔Order passed successfully !

**ADD ORDER**

Order Number	Type of Order	Date of Order
ZA070119000168U	REJECTION ORDER	18/01/2019

[Go back to the Main Menu](#)

## F. Upload Additional Document

To upload any additional document related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ADDITIONAL DOCUMENT** tab if it is not selected by default.
2. Click **ADD DOCUMENT**.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Pending for Order</b>
---------------------------------------	--	--	------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
**ADDITIONAL DOCUMENT**

**ADD DOCUMENT**

Date of Hearing	Document Description	Document Submitted By	Download Document
-----------------	----------------------	-----------------------	-------------------

3. Select the **Date of Hearing** using the calendar.
4. In the **Document Description** field, enter the description of the document which is being uploaded.
5. In the **Document Submitted By** field, enter the name of the person which has submitted the document which is being uploaded.
6. Click **Upload Additional Document** to upload the document(s) from your machine.

### Upload Additional Document\*

**Choose File** No file chosen

📘 Only PDF file format is allowed

📘 Maximum file size for upload is 5 MB.

7. Click **SUBMIT**.

Dashboard > Letter of Undertaking > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Pending for Order</b>
---------------------------------------	--	--	------------------------------------

APPLICATIONS

NOTICES

REPLIES

ORDERS

**ADDITIONAL DOCUMENT**


• Indicates Mandatory Fields

Date of Hearing\*  
18/01/2019

Document Description\*  
Supporting Document

Document Submitted By\*  
Nurul


**Upload Additional Document\***

 Supporting Document.pdf

📘 Only PDF file format is allowed  
📘 Maximum file size for upload is 5 MB.

BACKSUBMIT

8. Click **PROCEED**.



## Warning

You are going to upload the attached document. Do you want to continue ?  
Note : Once uploaded, document cannot be edited / deleted.

CANCELPROCEED

9. A success message is displayed that the document has been issued successfully. The updated **Case Detail** page is displayed, with the table containing the record of the document just uploaded.

[Dashboard](#) > [Letter of Undertaking](#) > LUT FORM English

ARN/Case Id <b>AD070119000048H</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Pending for Order</b>
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APPLICATIONS

NOTICES

REPLIES

ORDERS

ADDITIONAL DOCUMENT

Document uploaded successfully !

ADD DOCUMENT

Date of Hearing	Document Description	Document Submitted By	Download Document
18/01/2019	Supporting Document	Nurul	<a href="#">Download</a>

[Go back to the Main Menu](#)



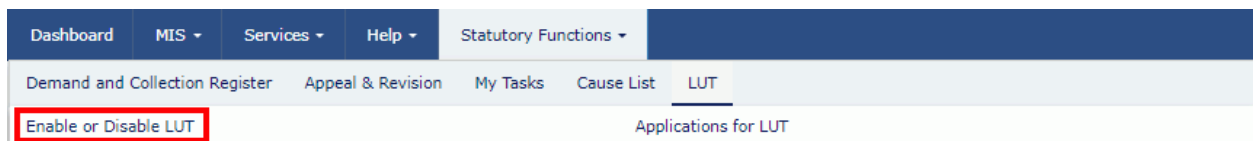
## Enable or Disable LUT

# Manual > Enable or Disable LUT

## How can I enable or disable Letter of Undertakings (LUT) on the GST Portal?

To enable or disable Letter of Undertakings (LUT) on the GST Portal, in the role of LUT Processing, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > LUT> Enable or Disable LUT** option.



4. The **Enable or Disable LUT** page is displayed.

A screenshot of the 'Enable or Disable LUT' page on the GST Portal. The page has a header with 'Dashboard > Enable or Disable LUT' and a language selector for 'English'. The main content area is titled 'Enable or Disable LUT'. It contains a form with the following fields: 'Enter GSTIN(s)' with a text input box and a red error message 'Please enter Valid GSTIN'; an 'ADD' button; 'Type of Document' with a radio button selected for 'Letter of Undertaking'; and 'Reason for Enable/ Disable' with a text input box and a placeholder 'Enter the reason Max Length - 1000 characters'. On the right side, there are three informational messages: 'Maximum 10 valid GSTINs can be entered at a time. Click on "Add" button to add another GSTIN.', 'The buttons, "ENABLE" and "DISABLE", will remain disabled until a valid GSTIN is entered.', and 'Click on "Remove" button to remove any added GSTIN.'. At the bottom right, there are three buttons: 'ENABLE', 'DISABLE', and 'BACK'.

5. Enter the **GSTIN** to be enabled or disabled for LUT.
6. Click the **ADD** button.

**Note:** Maximum 10 valid GSTINs can be entered at a time.

Dashboard > Enable or Disable LUT English

### Enable or Disable LUT

Enter GSTIN(s) \*

07APIPS0052D410

REMOVE

ADD

Type of Document \*

☐ Letter of Undertaking

Reason for Enable/ Disable \*

Enter the reason Max Length - 1000 characters

Maximum 10 valid GSTINs can be entered at a time. Click on "Add" button to add another GSTIN.

The buttons, 'ENABLE' and 'DISABLE', will remain disabled until a valid GSTIN is entered.

Click on 'Remove' button to remove any added GSTIN.

ENABLE

DISABLE

BACK

7. In case, you want to add more GSTIN, enter the **GSTIN** and click the **ADD** button.

Dashboard > Enable or Disable LUT English

### Enable or Disable LUT

Enter GSTIN(s) \*

07APIPS0052D410

REMOVE

Enter GSTIN(s)

REMOVE

ADD

Please enter Valid GSTIN

Type of Document \*

☐ Letter of Undertaking

Reason for Enable/ Disable \*

Enter the reason Max Length - 1000 characters

Maximum 10 valid GSTINs can be entered at a time. Click on "Add" button to add another GSTIN.

The buttons, 'ENABLE' and 'DISABLE', will remain disabled until a valid GSTIN is entered.

Click on 'Remove' button to remove any added GSTIN.

ENABLE

DISABLE

BACK

8. Select the radio button for **Letter of Undertaking**.
9. Enter the **reason** for enabling or disabling the GSTIN.
10. Click **ENABLE** or **DISABLE** to enable or disable the GSTIN.

Dashboard > Enable or Disable LUT English

### Enable or Disable LUT

Enter GSTIN(s) \*

07APIPS0052D410 REMOVE

ADD

Type of Document \*

☒ Letter of Undertaking

Reason for Enable/ Disable \*

Enter the reason Max Length - 1000 characters

ENABLE DISABLE BACK

Maximum 10 valid GSTINs can be entered at a time. Click on "Add" button to add another GSTIN.

The buttons, 'ENABLE' and 'DISABLE', will remain disabled until a valid GSTIN is entered.

Click on 'Remove' button to remove any added GSTIN.

11. A confirmation is displayed that Letter of Undertaking is enabled or disabled for GSTIN.

- If LUT Processing Officer clicks on Enable button, the LUT filing will get enabled for the entered GSTIN(s). SMS and Email will be sent to Taxpayer intimating about the enabling of LUT filing.
- If LUT Processing Officer clicks on Disable button, the LUT filing will get disabled for entered GSTIN(s). SMS and Email will be sent to Taxpayer intimating about the enabling of LUT filing.

Dashboard > Enable or Disable LUT English

### Enable or Disable LUT

☒ Letter of Undertaking filing is now disabled for following GSTINs 07APIPS0052D410

Enter GSTIN(s) \*

Enter GSTIN(s) ADD

Type of Document \*

☐ Letter of Undertaking

Reason for Enable/ Disable \*

Enter the reason Max Length - 1000 characters

ENABLE DISABLE BACK

Maximum 10 valid GSTINs can be entered at a time. Click on "Add" button to add another GSTIN.

The buttons, 'ENABLE' and 'DISABLE', will remain disabled until a valid GSTIN is entered.

Click on 'Remove' button to remove any added GSTIN.

## Enable or Disable LUT

✔ Letter of Undertaking filing is now enabled for following GSTINs 07APIPS0052D410

Enter GSTIN(s) \*

Type of Document \*

☐ Letter of Undertaking

Reason for Enable/ Disable \*

❗ Maximum 10 valid GSTINs can be entered at a time.  
Click on "Add" button to add another GSTIN.

❗ The buttons, 'ENABLE' and 'DISABLE', will remain disabled until a valid GSTIN is entered.

❗ Click on 'Remove' button to remove any added GSTIN.

## **FAQs > Enable or Disable LUT**

### **1. I am not getting Enable or Disable LUT link in my Dashboard. Why?**

You may not have been assigned the role of LUT Processing by the State Admin. Request your State Admin to assign you the role of LUT Processing. Once the role is assigned, you will be able to access Enable or Disable LUT link for further action.

Click [here](#) to learn about various roles available in Tax Officials Interface and how Admin can assign the role to Tax Officials.

### **2. How can I as a Tax Official Enable or Disable LUT filing by the taxpayer?**

Login to the GST Portal with valid credentials. On the dashboard, navigate to **Statutory Functions > LUT > Enable or Disable LUT** option.

### **3. When can I disable LUT filing by the taxpayer?**

If any taxpayer has satisfied the conditions of furnishing LUT, then LUT Processing Officer can disable LUT for such taxpayer on the GST Portal.

### **4. When can I enable LUT filing by the taxpayer?**

You can enable LUT filing for those Taxpayers who paid their IGST Tax liabilities along with interest and fulfill the criteria for furnishing LUT as per GST Law.

### **5. Can a taxpayer raise request from GST Portal to enable LUT?**

If LUT Processing Officer has disabled the furnishing of LUT for some taxpayer, then to get it enabled, taxpayer has to communicate to LUT Processing Officer physically. From GST Portal, taxpayer cannot raise the request to enable furnishing of LUT.

### **6. How many GSTINs can be enabled or disabled for LUT filing at a time?**

Maximum 10 GSTINs can be enabled or disabled for LUT filing at a time.

### **7. What will happen when Tax Official enables or disabled LUT filing for GSTIN?**

- If LUT Processing Officer clicks on Enable button, the LUT filing will get enabled for the entered GSTIN(s). SMS and Email will be sent to Taxpayer intimating about the enabling of LUT filing.
- If LUT Processing Officer clicks on Disable button, the LUT filing will get disabled for entered GSTIN(s). SMS and Email will be sent to Taxpayer intimating about the enabling of LUT filing.



# Processing Registration Application

## Overview > Processing Registration Application

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## **Processing of Application for allotment of UIN by UN bodies, Embassies or Other Notified Person**

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## **Reset of email address/ and mobile phone number of Authorized Signatory**

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# Overview > Processing Registration Application

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## Processing of Enrolment of GST Practitioner

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- [Manual](#)

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- [FAQs](#)

## Post Registration Field Visit

- [FAQs](#)
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## “GST Field Visit” Mobile App

- [FAQs](#)
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# Processing of New Registration Application

## FAQs > Processing of New Registration Application

### 1. How can I access the pending New Registration Applications?

Here is a screenshot of the Tax Official's Dashboard detailing the access for pending New Registration Applications for your reference:

#### Tax Official's Dashboard: Sample Screenshot

The screenshot displays the Tax Official's Dashboard for Goods and Services Tax. The top navigation bar includes links for Home, Registration, Returns/Payments, Statutory Functions, MIS, Miscellany, Messages, Grievances, and Help. The main content area features a 'Registration' tile with a count of 25, a 'Returns' tile with 600, a 'Collection & Refund' tile with 106, and a 'Follow up' tile with 102. Below these tiles is a list of pending applications, including 'Registration Applications', 'Amendment Applications', 'Surrender Applications', 'Cancellation Proceedings', 'Opt in Composition Scheme', 'Opt out of Composition Scheme', and 'Application for Revocation of Cancellation'. The 'Registration Applications' list is highlighted with a red box. The 'ARN' column in the application list is also highlighted with a red box. The sidebar on the right contains 'Alerts' and 'Quick Links'.

Summary of all pending work items related to Registration

Summary based on due date

List-wise breakdown of pending New Registration Applications in reverse chronological order

ARN	Business Name	Due Date	Status	Queries Raised
AD2008103067601	Ganesh Harvest Solutions	17-08-2016	New Application	1
ML2008103067601	Ganesh Works	17-08-2016	New Application	1
WQ2008103067601	Tata Motors	18-08-2016	New Application	1
QD2008103067603	Bajaj Auto	18-08-2016	New Application	1
AQ2008103067602	Smart House	19-08-2016	New Application	1
BC2008103067601	Raj Solar Panels	19-08-2016	New Application	1

**Step 1:** Click on **Registration** tile

**Step 2:** Click on **Registration Applications**

**Step 3:** Select the application to process from the list by clicking on the relevant **ARN**

### 2. How do I know the due date for processing an application?

The due date for a New Registration Application submitted by the taxpayer is displayed in the list-wise breakdown of pending applications. Not only that, all applications are colour coded to indicate criticality of action w.r.t. the due date as follows:

**Red** – due today

**Amber** - due tomorrow

**Green** – due day after tomorrow

### 3. I have opened an application for processing. What is the next step?

Once you open an application for processing, you can begin a section-wise review. After reviewing a particular section, click the **VERIFY & CONTINUE** button at the bottom right of the page to move to the next section.

Once you have completed all the sections, you can **APPROVE** or **RAISE NOTICE SEEKING CLARIFICATION** in case you have raised queries.

### 4. There are multiple sections in the application form. Can I navigate to other sections during processing the application?

Yes, as a Tax Official, you can view the sections of the application in any order you choose.

### 5. Can I verify and continue even if I have raised a query in the section?

Yes, you must click on **VERIFY & CONTINUE** for every section before you can pass an order on the application.

Every time you successfully verify a section without any queries, the section header will turn blue along with a check mark indicating you have reviewed the section.

In case you have raised queries, the number of queries raised in a particular section will be displayed via a yellow flag in the section header.

Please refer to screenshot:



### 6. How do I raise a query?

In every section, you can see monitor-like icons next to the sub-sections. Simply click on this icon and a query box will open as a pop-up. You can choose any of the predefined queries or select the 'Others' option to add a custom query. Once you have selected the query, click on add query and the relevant field (on which the query has been raised) will get underlined in yellow.

**Note:** It is mandatory to add custom remarks/comments even if you select a predefined query.

### 7. How many queries can I raise in a given application?

There is no restriction on the number of queries.

## 8. Where can I see the number of queries I have raised?

In case you have raised queries, the number of queries raised in a particular section will be displayed via a yellow flag in the section header.

Please refer to screenshot:



## 9. There is a Remarks section on the final page. What is it for?

The Remarks section is for any comments you wish to add to the application for your personal reference. These are confidential remarks and cannot be seen by anyone except you.

## 10. I have processed the complete application and want to reject it but I can't see a REJECT button. Why?

As a Tax Official, you cannot reject an application upon first review. The principal of natural justice demands that you afford the applicant an opportunity to be heard. Therefore, if there are inconsistencies in the application, you can raise a Notice Seeking Clarification. The taxpayer has seven working days to respond to this notice. In case the taxpayer fails to respond to the notice or provides an unsatisfactory response, only then can you reject their application.

## 11. I am not being able to APPROVE or raise a NOTICE SEEKING CLARIFICATION. Why?

Please make sure you have reviewed each section and clicked on VERIFY & CONTINUE. You also need to mandatorily enter a comment in the Remarks section.

## 12. New Registration Application is auto approved. What action do I as a tax Official need to take?

No action needs to be taken by the Tax Official. In case, you want to cancel the registration, you can initiate cancellation of the Registration Application, as and when the facility is provided to the Tax official.

## 13. What happens when I approve the application?

Once you successfully approve the application, the system generates your approval order and that is e-mailed to the applicant taxpayer along with the Registration Certificate digitally signed. You can preview the e-mail and certificate before sending it to the taxpayer.

#### **14. What happens when I raise a Notice Seeking Clarification?**

Once you raise a Notice Seeking Clarification, the system generates your order and sends an e-mail to the applicant taxpayer with a summary of all the queries raised duly digitally signed. You can preview the e-mail and notice before sending it to the taxpayer.

#### **15. I work in a densely populated district/ ward. Is there any facility for bulk approval of New Registration Applications?**

No, there is no bulk approval facility. As a Tax Official, you are required to review each application independently and pass the necessary statutory order.

#### **16. How can I track existing registrations mapped to same PAN of the business/ entity on the GST Portal during processing of the new registration application?**

While processing the enrollment application of GSTP or any registration application of a taxpayer, you can click on 'Existing Registrations' hyperlink available above Application header. You will thus be able to view all the submitted applications mapped to a single PAN.

#### **17. Where can a taxpayer add Bank Account details?**

Details to be entered in Bank Accounts tab has been made optional w.e.f. 27th Dec 2018 . Taxpayer can now enter the Bank Accounts details by filing an Amendment application. When a taxpayer logs in for the first time on the GST Portal, he/ she will be prompted to file a non-core amendment application to enter Bank Accounts details.

# Manual > Processing of Registration Application for New Registration

## How can I process the application filed for new registration?

Once the Application for Registration gets filed, the application form will be forwarded to one of the Tax Authorities (Centre/ State) based on a predefined logic.

For processing the application for new registration, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing. Click on the **Registration Application** link to view the list of ARN Numbers of Registration Applications that needs to be processed.

The screenshot shows the GST Portal Dashboard. At the top, there is a 'Dashboard' header. Below it, a card displays the number '6' and a 'Registration' icon. A list of pending applications follows, with the first item, '6 Registration Application', highlighted by a red box. The list includes:




Count	Application Type
6	Registration Application
0	Amendment Applications
0	Surrender Applications
0	Cancellation Proceedings
0	Opt in Composition Scheme
0	Opt out of Composition Scheme
0	Application for Revocation of Cancellation





4. Select the **ARN Number** of the Registration Application.

**Note:**

- The ARNs are arranged in the descending order of the Due Date. The application submitted first will be shown above in the list.
- The **Due Date** column displays the date by when the pending task/ action should be completed.
- The **Status** column displays the current status of the registration application.

## Registration Application












Close by> > Today  Tomorrow  Day after Tomorrow 

ARN Number	Business Name	Due Date	Status	Queries Raised
<a href="#">AA070717000251O</a>	Trade	03/08/2017	Pending for action	
<a href="#">AA070717000110W</a>			Pending for action	
<a href="#">AA070617000176G</a>			Pending for action	
<a href="#">AA070717000015O</a>			Pending for action	
<a href="#">AA070717000019G</a>			Pending for action	

**Note:** In case Tax Official takes no action or fails to take any action, within three working days from the date of submission of the Registration application, the application for registration shall deemed to have been approved.

On clicking ARN, the application form filed by the taxpayer is displayed for processing. The header contains various blocks containing information pertaining to each section. The rest of the webpage forms the application body and contains information filled-in by the Taxpayer.

ARN	Date of Receipt	Due Date	Status
AA240717000043T	19/07/2017	24/07/2017	Pending for Processing

 Business Details	 Promoter / Partners	 Authorized Signatory	 Authorized Representative	 Principal Place of Business	 Additional Place of Business	 Goods and Services	 Bank Accounts	 State Specific Information	 Verification	 Remarks
--	---	--	---	---	--	--	---	--	--	---

#### Details of your Business

Legal Name of Business (as per PAN) <b>RIVERA HOTEL PVT LTD</b>	Trade Name <b>RIVERA</b>	Constitution of Business <b>Public Limited Company</b>
Permanent Account Number (PAN) <b>AAACR7381L</b>	Name of the State <b>Gujarat</b>	District
State Jurisdiction <b>unit, Ghatak 1 (Ahmedabad)</b>	Center Jurisdiction	Option For Composition
Date of commencement of Business <b>01/01/1901</b>	Date on which liability to register arises <b>01/07/2017</b>	Are you applying for registration as a casual taxable person?
Reason to obtain registration <b>Registered under earlier law</b>		

#### Indicate Existing Registration

Registrations Type	Registration Number	Date of Registration
Corporate Identity Number / Foreign Company Registration Number	12345678	19/07/2017

#### Document Upload



Registration Certificate

VERIFY & CONTINUE

## Existing Registrations

**Note:** To view existing registrations mapped to same PAN, click on 'Existing Registrations' hyperlink available above Application header. It is possible that an applicant is registered as a taxpayer as well as GSTP. In such cases, the existing registrations of the applicant as taxpayer 'having same PAN' will be visible from **Existing Registrations** hyperlink.

<a href="#">Existing Registrations</a>		
ARN	Date of Receipt	Status
AA071117000227Q	27/11/2017	Pending for Processing

On clicking, '**Existing Registrations**' hyperlink, a new screen will be populated displaying details of as on date:

- (i) Status of all the applications for registrations (ARNs) mapped to PAN and pending with tax official for processing / clarifications / Order / Rejected.
- (ii) Status of all the application for registration (ARNs) mapped to PAN and approved.
- (iii) Status of the GSTIN. This will include Temporary IDs generated against that PAN.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

[BACK](#)

(a) Click **ARN** hyperlink.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

[BACK](#)

On clicking **ARN** hyperlink, Tax Official will be redirected to 'Search ARN Details" page, from where he can retrieve the details of that ARN.

[Click here to know more about Search ARN Details.](#)

Dashboard > Search ARN Details English

### Search ARN Details

Search Advanced Search

• Indicates mandatory fields

Status ARN

Open

(b) Click **GSTIN/ UIN/ GSTPID** hyperlink.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	AA070517000016Q		Normal	Pending for Processing				NA
Delhi	AA070517000018M	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA0705170000201	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA070517000023V	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	AA070517000024T	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA070617000043R		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

On clicking **GSTIN/ UIN/ GSTPID** hyperlink, Tax Official will be redirected to 'Get Taxpayer Details' page, from where he can retrieve the details of that GSTIN.

[Click here to know more Get Taxpayer Details.](#)

Dashboard > Get Taxpayer Details English

### Get Taxpayer Details

GSTIN/UIN/Temporary ID (Find GSTIN/UIN/TEMPID)

(c) Click **Reason for Rejection** hyperlink.

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

On clicking **Reason for Rejection** hyperlink, the reasons for rejection of application is displayed. Click the **OK** button.

Reject Reasons
1. Authorized Signatory - Document Upload - Document - Document not correct
2. Business Details - Details of your Business - Constitution of Business - Constitution of business is not as per PAN
3. Promoters/Partners - Personal Information - Date of Birth - Date of Birth entered is incorrect as per the records submitted
4. Authorized Signatory - Personal Information - Date of birth - Date of Birth entered is incorrect as per the records submitted
5. Goods and Services - Details of Goods - Details of Goods - aaaaa

OK

**Note:** During processing of a new Registration application, you can:

- Raise a query in case you wish to seek any clarification from the Taxpayer, with respect to deficient information or any document required to furnish the application.
- Generate notice seeking clarification regarding the query raised.

### Add Query

Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise a query. The Queries page is displayed.

#### Details of your Business

Legal Name of Business (as per PAN) <b>RIVERA HOTEL PVT LTD</b>	Trade Name <b>RIVERA</b>	Constitution of Business <b>Public Limited Company</b>
Permanent Account Number (PAN) <b>AAACR7381L</b>	Name of the State <b>Gujarat</b>	District
State Jurisdiction <b>unit, Ghatak 1 (Ahmedabad)</b>	Center Jurisdiction	Option For Composition

- In the **Choose the field** drop-down list, select the field for which you want to raise the query.
- In the **Choose the query** drop-down list, select the query to be raised.
- Click the **ADD QUERY** button. Queries will be displayed in the below table.

Queries : Details of your Business ×

Choose the field ▾

Choose the query ▾

ADD QUERY

Please specify

State Queries

Center Queries

Field Name	Query Description	Action
No Records Added		

OK

- Once added, your query appears as shown. You can raise multiple queries, if required. Once done, click **OK**.

#### Details of your Business

Legal Name of Business (as per PAN) <b>RIVERA HOTEL PVT LTD</b>	Trade Name <b>RIVERA</b>	Constitution of Business <b>Public Limited Company</b>
Permanent Account Number (PAN) <b>AAACR7381L</b>	Name of the State <b>Gujarat</b>	District
State Jurisdiction <b>unit, Ghatak 1 (Ahmedabad)</b>	Center Jurisdiction	Option For Composition

The section with queries gets highlighted with a yellow underline.

Queries : Details of Bank Accounts

Choose the field ▾ Choose the query ▾

Details of Bank Accounts  
Others

ADD QUERY

State Queries Center Queries

Field Name	Query Description	Action
No Records Added		

OK

Query section of each page has an option of “Others”. You can select this option to add free text query in the page.

5. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.

Indicate Existing Registration

Registrations Type	Registration Number	Date of Registration
Corporate Identity Number / Foreign Company Registration Number	12345678	19/07/2017

Document Upload

Registration Certificate

VERIFY & CONTINUE

To approve a registration application, you must visit each tab and verify each page of the form. A check mark appearing on the tab indicates, the page has been verified.

ARN	Date of Receipt	Due Date	Status
AA240717000043T	19/07/2017	24/07/2017	Pending for Processing

<input checked="" type="checkbox"/> Business Details	<input checked="" type="checkbox"/> Promoter / Partners	<input checked="" type="checkbox"/> Authorized Signatory	<input checked="" type="checkbox"/> Authorized Representative	<input checked="" type="checkbox"/> Principal Place of Business	<input checked="" type="checkbox"/> Additional Place of Business	<input checked="" type="checkbox"/> Goods and Services	<input checked="" type="checkbox"/> Bank Accounts	<input checked="" type="checkbox"/> State Specific Information	<input checked="" type="checkbox"/> Verification	<input type="text"/> Remarks
---	--	---	--	--	---	---	--	---	---	---------------------------------

**Remarks & Notings**

Enter Remarks (maximum 500 words)

No file chosen
 

File with PDF format is only allowed.

Maximum file size for upload is 100 KB.

6. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference.

No file chosen
 

File with PDF format is only allowed.

Maximum file size for upload is 100 KB.

Rohitash Singh ( Commercial Tax Officer )

27/07/2017

Approved

- In case Tax Official takes no action or fails to take any action, within 3 working days from the date of the receipt of application, the application for registration shall deemed to have been approved.
- In case of **GENERATE SCN**:
  - Click the **GENERATE SCN** button. The Notice for seeking clarifications is generated for the queries raised.
  - Click the **GENERATE SCN** button again.

c. Click the **PROCEED** button.

d. Affix your DSC.

**Note:** The Taxpayer will be given 7 working days' time to file reply to the Notice for seeking clarifications. In case taxpayer does not respond within 7 working days' time, work-item will go back to Tax Official for processing and the Tax Official can only reject the application.

- In case of **APPROVE**:

- a. Click the **APPROVE** button.

- b. Click the **PROCEED** button.

- c. Affix your DSC.

**Note:**

On approval, work-item will get closed. The Registration Certificate will be issued to the taxpayer. The taxpayer/ applicant will be communicated about approval through SMS and Email of the Primary Authorized Signatory.

- Reject button will not be visible to the Tax Official until response to Notice generated has been received or time limit of filing of response to Notice of 7 working days has been expired.

Once the taxpayer has responded to the queries. Tax Official can approve or reject the application within 7 working days.

**Note:**

- In case Tax Official takes no action, within seven working days from the date of receipt of clarification/ additional information/ documents, the application for registration shall deemed to have been approved.
- **GENERATE SCN** button will be disabled as notice can only be raised once.
- Application can be approved only when all the tabs are verified.

In case of **APPROVE**:

a. Click the **APPROVE** button.

b. Click the **PROCEED** button.

c. Affix your DSC.

**Note:**

On approval, work-item will get closed. The Registration Certificate will be issued to the taxpayer. The Primary Authorized Signatory will be communicated about approval of the application through SMS or Email.

In case of **REJECT**:

a. Click the **REJECT** button.

b. Order of rejection is generated. Click the **GENERATE ORDER** button.

c. Click the **PROCEED** button.

d. Affix your DSC.

**Note:**

- On rejection, work-item will get closed.

- Auto-rejection of the application is not allowed in the system.
- Rejection order will be generated specifying the reasons for rejection of the application. The Primary Authorized Signatory will be communicated about rejection of the application through SMS or Email.

# Processing of Application for Extension of Registration Period for Casual / Non Resident Taxpayer

## FAQs > Processing of Application for Extension of Registration Period for Casual / Non Resident Taxpayer

### 1. How can I access, Extension of Registration Period for Casual / Non Resident Taxpayer Applications, for processing?

You will receive Work item to process the application for Extension of Registration Period for Casual / Non Resident Taxpayer Applications in your Dashboard under the head – **Registrations > Application for Extension of Registration Period for Casual and NRTP Taxpayer**.

### 2. I have opened a pending Extension of Registration Period for Casual / Non Resident Taxpayer Application for processing. What is the next step?

Once you click on “Application for Extension of Registration Period for Casual / Non Resident Taxpayer for processing”, you can begin a section-wise review. After reviewing a particular section, click the **VERIFY & CONTINUE** button at the bottom right of the page to move to the next section.

Once you have completed all the sections, you can **APPROVE** or **GENERATE SCN** in case you have raised queries.

### 3. What actions can be taken by Tax Official for processing of Extension of Registration Period for Casual / Non Resident Taxpayer Application?

Description/ Activity	Time Frame and Action to be taken by Tax Official
First time processing of Extension of Registration Period for Casual / Non Resident Taxpayer Application	While processing the application, Tax Official is required to take action within 3 working days from the date of generation of ARN. Tax Official can either 'Approve' or Raise SCN for the Application within 3 working days of ARN generation.
No Action by Tax Official on application	Deemed approved if no action is taken by Tax Official in 3 working days of ARN generation.

In case of incomplete application or documents	Tax Official can generate SCN within 3 working days of ARN generation.
Time Limit for Taxpayer to respond to the Show Cause Notice (SCN) issued	Within 7 working days of receiving the Show Cause Notice. If no reply has been submitted by the Taxpayer within <7> working days of issue of SCN, Application cannot be approved. Form can only be rejected by the Tax Official and only order for rejection can be issued.
Action (Approve/ Reject) to be taken by the Tax Officer on receipt of response of Show Cause Notice (SCN)	Tax Official to 'Approve' or 'Reject' the Application within 7 working days from date of receipt of response to Notice Seeking Clarification. If no action is taken by Tax Official, New Registration Application will be deemed Approved within 7 working days from the receipt of the response to notice seeking clarification

#### 4. There are multiple sections in the application form. Can I navigate to other sections during processing the application?

Yes, as a Tax Official, you can view the sections of the application in any order you choose. But you need to click on verify and continue in every section you navigate in order to save the queries raised, if any.

#### 5. Can I verify and continue even if I have raised a query in the section?

Yes, you are required to click on **VERIFY & CONTINUE** for every section before you can pass an order on the application.

Every time you successfully verify a section without any queries, the section header will turn blue along with a check mark, indicating that you have reviewed that section.

#### 6. How do I raise a query?

In every section, you can see monitor-like icons next to the sub-sections. Simply click on this icon and a query box will open as a pop-up. You can choose any of the predefined queries or select the 'Others' option to add a custom query. Once you have selected the query, click on **Add Query** and the relevant field (on which the query has been raised) will get underlined in yellow.

**Note:** It is mandatory to add custom remarks/comments even if you select a predefined query.

## **7. How many queries can I raise in a given application?**

There is no restriction on the number of queries that can be raised. You can raise multiple queries.

## **8. There is a Remarks section on the final page. What is it for?**

The Remarks section is for any comments you wish to add to the application for your internal reference. These are confidential remarks and cannot be seen by anyone except you.

## **9. I have processed the complete application and want to reject it but I can't see a REJECT button. Why?**

As a Tax Official, you cannot reject an application upon first review. The principal of natural justice demands that you afford the applicant an opportunity to be heard. Therefore, if there are inconsistencies in the application, you can generate Show Cause Notice (SCN). The Taxpayer has seven working days to respond to this notice. In case the Taxpayer fails to respond to the notice or provides an unsatisfactory response, only then you can reject the application.

## **10. What happens when I approve the application for Extension of Registration Period for Casual / Non Resident Taxpayer?**

1. On Approval of the application, work-item will get closed. Status of the ARN will change to "Approved"
2. Extended Registration Certificate will be generated with updated "Valid To" date and intimated to the taxpayer via Email and SMS. "Valid From" date shall remain the same.
3. GSTIN status as "Active" will be extended for the time period for which extension has been granted.
4. Registration Certificate will also be available at the Dashboard of the Taxpayer for view, print and download.

## **11. What happens when I raise a Show Cause Notice?**

1. Status of ARN changes to Pending for Clarifications.
2. Notice Seeking Clarifications is generated and the same will be available on dashboard to help taxpayer to provide clarifications.
3. Notice in the predefined format will be generated, digitally signed and sent to the applicant and the same is available in "Notices and Orders" section on taxpayer's dashboard.
4. An intimation is sent to taxpayer that Notice Seeking Clarifications has been generated via email and sms.

## **12. What happens when I reject the application for Extension of Registration Period for Casual / Non Resident Taxpayer?**

1. On rejection of the application, work-item will get closed. ARN status will be changed to "Rejected"
2. Rejection Order will get generated stating the reasons for rejection of the application.
3. The taxpayer will be communicated about rejection by SMS/ Email.
4. Rejection order digitally signed by the Tax Official, would be available on the GST Portal.
5. Intimation of Rejection Order and ID will be sent to primary authorized signatory via email and SMS.

## **13. What happens when I don't sign the RC?**

After deemed approval, every day an alert will be displayed on your dashboard, for such an ARN, to sign the Registration Certificate.  
In case you fail to sign the RC within 3 days from the deemed approval of application, an alert will be sent to Commissioner.

# Manual > Processing of Application for Extension of Registration Period for Casual / Non Resident Taxpayer

## How can I process the application filed for extension of Registration Period for Casual / Non Resident Taxpayer?

For processing the application filed for extension of Registration Period for Casual / Non Resident Taxpayer, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal. The Tax Official's Dashboard is displayed.
3. Click the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing.
4. Click the **Application for Extension of Registration Period for Casual and NRTP Taxpayer** link to view the list of corresponding ARNs that are waiting to be processed.

The screenshot displays the 'Dashboard' of the GST Portal. At the top right, there is a language selector set to 'English'. The main content area is divided into two sections. On the left, a summary card shows '12' pending applications under the 'Registration' tab. Below this, a list of application types is shown with their respective counts: 'Application for Registration' (2), 'Application for Enrolment' (0), 'Application for Amendment' (1), 'Application for Surrender' (0), 'Cancellation proceedings of Registration' (4), 'Application for Revocation of Cancellation' (0), 'Application of Enrolment as GSTP' (0), 'Application for Registration as TDS/TCS' (5), 'Application for Registration as Non Resident Taxable Person' (0), and 'Application for Extension of Registration Period for Casual and NRTP Taxpayer' (1). The last item is highlighted with a red border and a '0 critical' status. On the right, an 'Alerts' section shows two notifications: 'Certificate Generated' (15 hours ago) and 'Application has been auto-approved because of no action from the tax authority/authorities' (15 hours ago), with a 'View All' link at the bottom.

Application Type	Count
Application for Registration	2
Application for Enrolment	0
Application for Amendment	1
Application for Surrender	0
Cancellation proceedings of Registration	4
Application for Revocation of Cancellation	0
Application of Enrolment as GSTP	0
Application for Registration as TDS/TCS	5
Application for Registration as Non Resident Taxable Person	0
Application for Extension of Registration Period for Casual and NRTP Taxpayer	1

5. Select the **ARN** that you wish to process.

**Note:**

- The ARNs are arranged in the descending order of the Due Date. The application submitted first will be shown above in the list.
- The **Due Date** column displays the date by when the pending task / action should be completed.

- The **Status** column displays the current status of the registration application.

Application for Extension of Registration Period				
Close by> > Today <span>0</span> 2 Working Days <span>0</span> 3 Working Days <span>1</span>				
ARN Number	Business Name	Due Date	Status	Queries Raised
AA070218000108P		16/02/2018	Pending for Processing	0

6. If the Application for extension of Registration Period has come for first time for processing, or is it a resubmitted application, please notice that:

- In case the application has been routed to the Tax Official for processing for the first time, the Status will be "Pending for Processing".
- In case the application has been re-submitted with responses to the queries to the Tax Official, the Status will be "Pending for Order".

7. On clicking ARN, the application form filed by the applicant is displayed for processing. The header contains various blocks containing information pertaining to each section. The rest of the webpage forms the application body and contains information filled-in by the applicant.

Dashboard

>


Registration

>


Application for Extension of Registration period by Casual/Non Resident Taxable Person

English


ARN	Date of Receipt	Due Date	Status
AA070218000108P	12/02/2018	16/02/2018	Pending for Processing



Business Details



Verification



Remarks

8. (a) In case the application for extension of Registration Period is processed for the first time, the Tax Officials can take the following actions:

- [Generate SCN](#)
- [Approve](#)

(b) In case Tax Official takes no action or fails to take any action, within 3 working days from the date of generation of ARN, the application for extension of Registration Period will be deemed approved. In case the Tax Official fails to sign the Registration Certificate within 3 days from the deemed approval of application, an alert will be sent to Commissioner.

**Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN.**

(c) In case the Tax Official does not take any action, or fails to take an action within 7 working days from the date of the receipt of response to SCN, the application for extension of Registration Period will be deemed approved.

In case the Tax Official fails to sign the Registration Certificate within 3 days from the deemed approval of application, an alert will be sent to Commissioner.

(d) Tax Officials can take following actions, in case the application for extension of Registration Period is resubmitted with clarification:

- [Approve](#)
- [Reject](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Reject.**


## Generate SCN in case of first time receipt of the application for extension of Registration Period

While processing the application for extension of Registration Period, you can:

- Raise a query in case you wish to seek any clarification from the applicant, with respect to deficient information or any document required to furnish the application.
- Generate Show Cause Notice (SCN) on the query raised.

9. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.

Period of Validity (original)		Period for which extension is requested			
From	To	From	To		
01/02/2018	28/02/2018	01/03/2018	30/04/2018		

Turnover Details 

Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)			
Intra-State	Inter-State	Central Tax	State Tax/UT Tax	Integrated Tax	CESS
1000000	100000	1000	1000	1000	

Payment details

CIN	CIN Date	Bank Reference Number	Amount
BARB18020700000128	14/02/2018	113878	3000

10. In the **Field** drop-down list, select the field for which you want to raise a query.
11. In the **Query Description** drop-down list, select the query to be raised.
12. Click the **ADD QUERY** button to add the queries in the table given below the fields.

Queries : Business Details

Field

Integrated Tax

Query Description

Estimated Integrated Tax Liability wrongly calculated / mentioned

ADD QUERY

OK

13. You can raise multiple queries, if required. Once done, click **OK**.

Queries : Business Details

Field

Choose the field

Query Description

Choose the Description

ADD QUERY

Field Name	Query Description	Action
Integrated Tax	Estimated Integrated Tax Liability wrongly calculated / mentioned	<div></div>

OK

**Note:** You can click the **Delete** button to delete any raised query.

The section with queries gets highlighted as shown in the screenshot below.

Period of Validity (original)		Period for which extension is requested	
From	To	From	To
<b>01/02/2018</b>	<b>28/02/2018</b>	<b>01/03/2018</b>	<b>30/04/2018</b>

#### Turnover Details

Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)			
Intra-State	Inter-State	Central Tax	State Tax/UT Tax	Integrated Tax	CESS
<b>1000000</b>	<b>100000</b>	<b>1000</b>	<b>1000</b>	<b>1000</b>	

#### Payment details

CIN	CIN Date	Bank Reference Number	Amount
<b>BARB18020700000128</b>	<b>14/02/2018</b>	<b>113878</b>	<b>3000</b>

14. Verify each page of the application by visiting each tab. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.

Goods and Services Tax

V Deeksha Sindhuri

1, Delhi

90

45

Dashboard

Registration

Payments

MIS

Services

Help

Grievances

Refund

Dashboard

Registration

Application for Extension of Registration period by Casual/Non Resident Taxable Person

English

ARN

Date of Receipt

Due Date

Status

AA0702180001203

14/02/2018

19/02/2018

Pending for Processing

Business Details

Verification

Remarks

Basic Details

GSTIN

Legal Name of Business

Trade name

Address

0718IND00014NRK

ANGAD JASBIRSINGH ARORA

aS, ASD, ASD, New Delhi, Delhi, 115478

Period of Validity (original)

Period for which extension is requested

From

To

From

To

01/02/2018

28/02/2018

01/03/2018

30/04/2018

Turnover Details

Turnover Details for the extended period (Rs.)

Estimated Tax Liability (Net) for the extended period (Rs.)

Intra-State

Inter-State

Central Tax

State Tax/UT Tax

Integrated Tax

CESS

1000000

100000

1000

1000

1000

Payment details

CIN

CIN Date

Bank Reference Number

Amount

BARB18020700000128

14/02/2018

113878

3000

VERIFY & CONTINUE

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Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

A check mark appearing on the tab indicates the page has been verified.

15. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

16. Click the **GENERATE SCN** button.

The screenshot shows a web application interface with a top navigation bar containing three tabs: 'Business Details', 'Verification', and 'Remarks'. The 'Remarks' tab is active. Below the navigation bar, the main content area is titled 'Remarks & Notings'. It features a large text input field with the placeholder text 'Enter Remarks (maximum 500 words)'. Below the text field is a file upload section with a 'Choose File' button, the text 'No file chosen', and instructions: 'File with PDF or JPEG format is only allowed.' and 'Maximum file size for upload is 1 MB.' At the bottom right of the text field area is a blue button labeled 'ADD REMARKS'. At the bottom of the page are three buttons: 'BACK', 'GENERATE SCN', and 'APPROVE'. The 'GENERATE SCN' button is highlighted with a red border.

17. Click the **GENERATE SCN** button.

## Form GST REG-03

[See Rule 9(2)]

## Reference Number :

XXXXXXXXXXXXXXXXXX

## Date

14/02/2018

## To

ANGAD JASBIRSINGH ARORA,  
aS, ASD, ASD, New Delhi, Delhi, 115478

## GSTIN (if available)

0718IND00014NRK

## Application Reference Number (ARN) :

AA0702180001203

## Date

14/02/2018

## Notice for Seeking Additional Information / Clarification / Documents relating to Application for Extension of Registration

This is with reference to your registration application filed vide ARN AA0702180001203 Dated - 14/02/2018. The Department has examined your application and is not satisfied with it for the following reasons:

- Business Details - Turnover Details - Integrated Tax - Estimated Integrated Tax Liability wrongly calculated / mentioned

You are directed to submit your reply by **23/02/2018**

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

V Deeksha Sindhuri

Commissioner

1

GENERATE SCN

18. Click the **PROCEED** button.



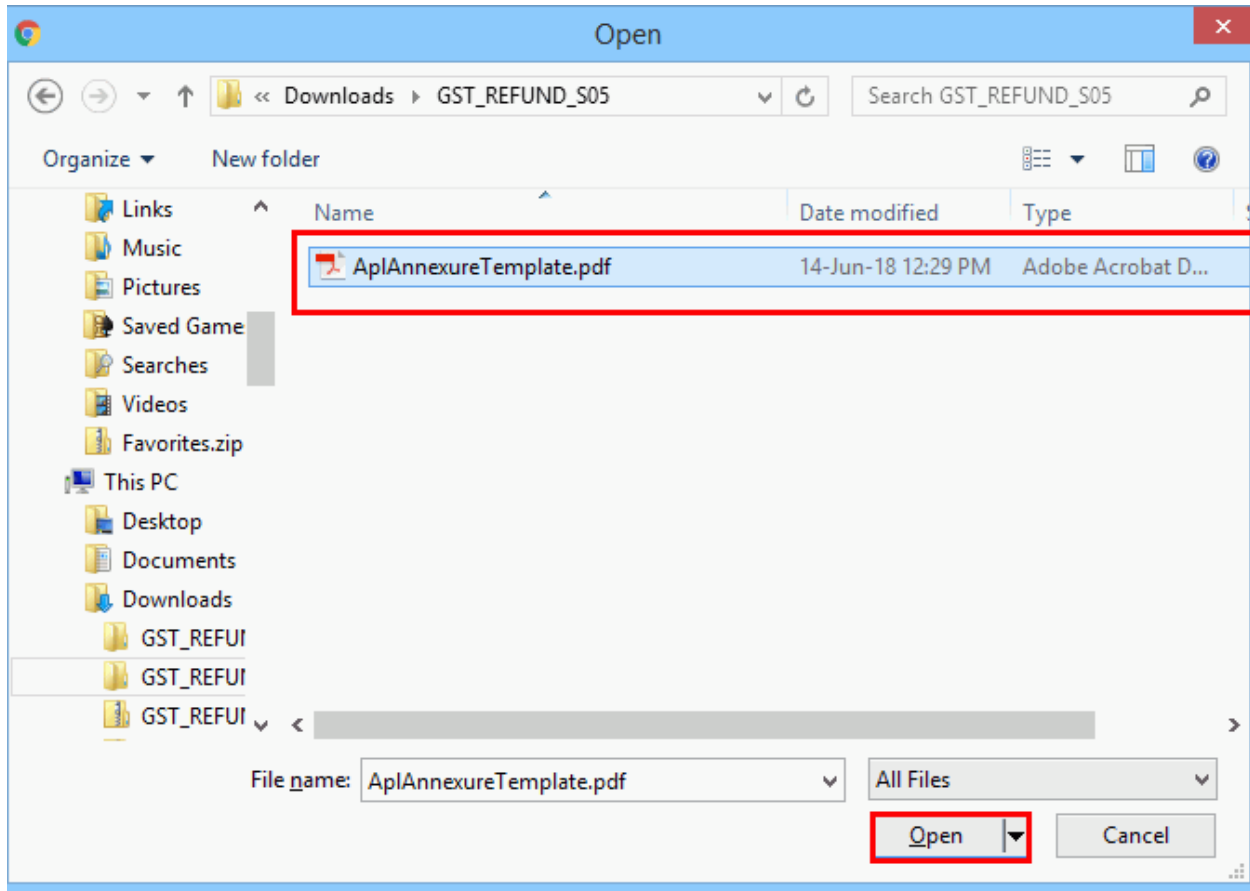
## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

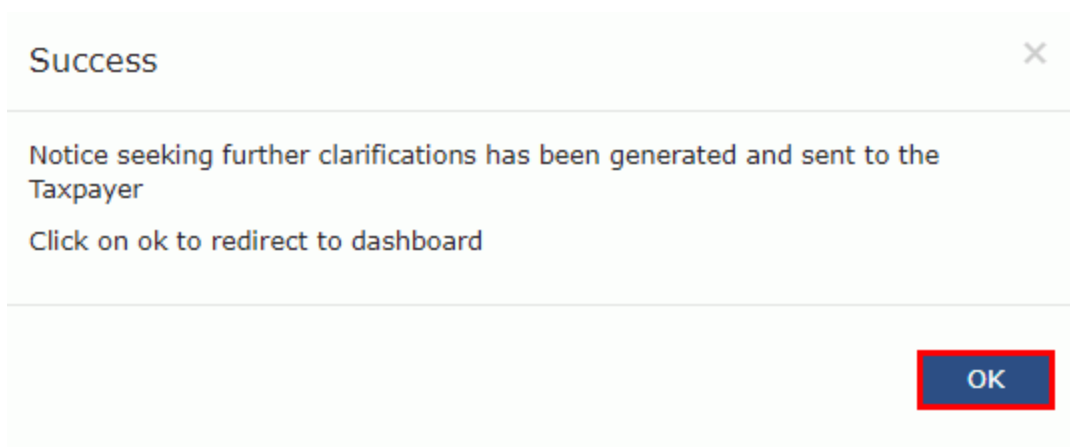
CANCEL

PROCEED

19. Affix your DSC and click the **Sign** button.



20. A success message will be displayed. Click the **OK** button.



**Note:** The applicant will be given 7 working days' time to provide reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official to take action, and the Tax Official will only be able to reject the application. Approval button will be disabled.

## Approve Application for application for extension of Registration Period

9. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given for Cancellation of Registration in other tabs.

10. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

11. Click the **APPROVE** button.

Business Details Verification Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 1 MB.

ADD REMARKS

BACK GENERATE SCN APPROVE

12. Click the **PROCEED** button.



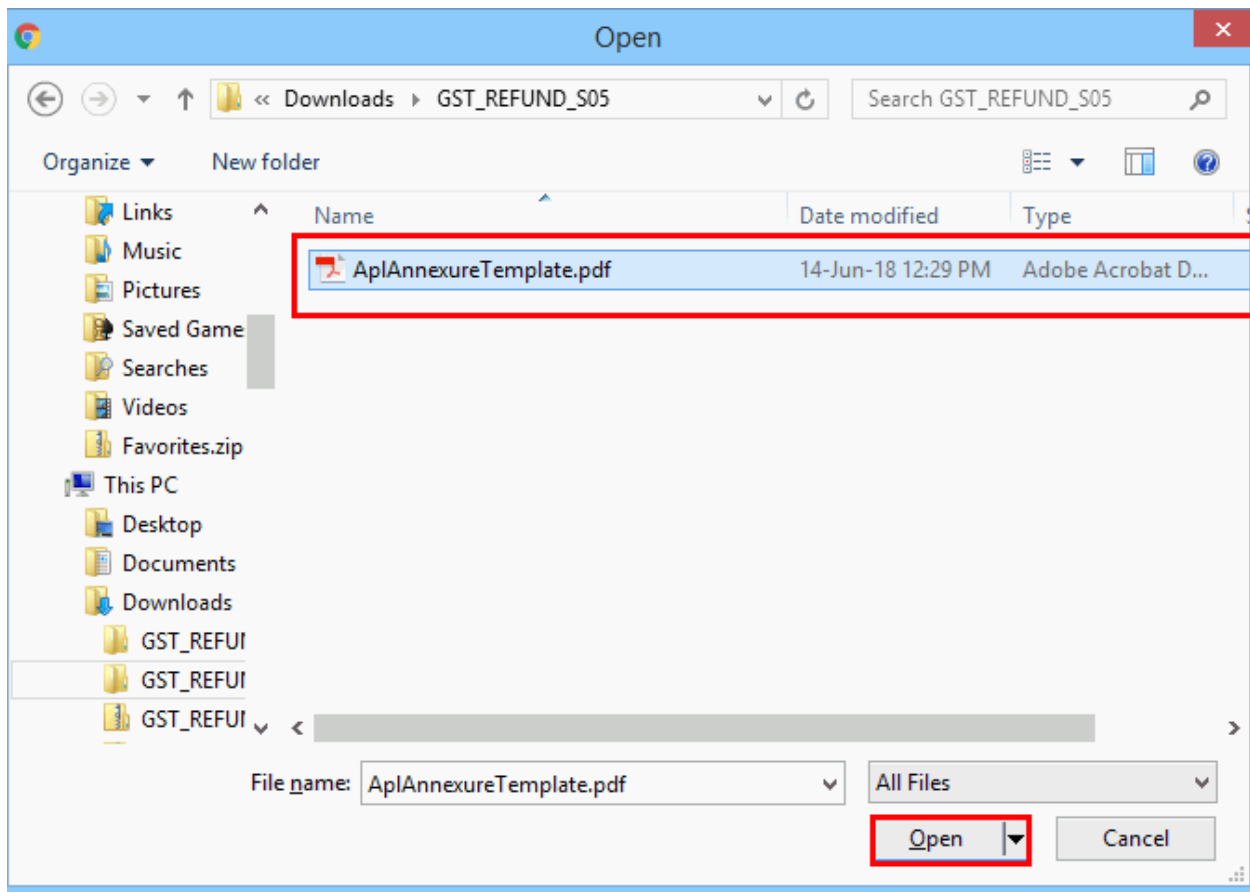
## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

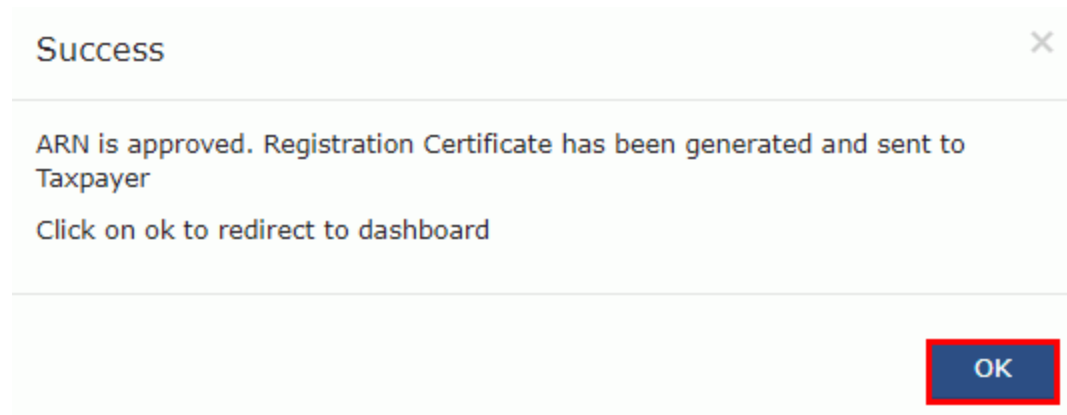
CANCEL

PROCEED

13. Affix your DSC and click the **Sign** button.



14. A success message will be displayed. Click the **OK** button.






**Note:**

1. On Approval of the form, work-item will get closed. Status of the ARN will change to "Approved"
2. Extended Registration Certificate will be generated with updated "Valid To" date and intimated to the taxpayer via Email and SMS. "Valid From" date shall remain the same.
3. GSTIN status as "Active" will be extended for the time period for which extension has been granted.
4. Registration Certificate will also be available at the Dashboard of the Taxpayer for view, print and download.

### **Approve the Resubmitted Application for extension of Registration Period**

Once the applicant has responded to the SCN, the Tax Official can approve or reject the application.

9. Review each section thoroughly. The section with yellow highlight shows the amended information by the applicant.
10. Click the monitor icon displayed adjacent to the section headers to view the responses to the queries.

 Business Details	 Verification	 Remarks
---	---	--

#### Basic Details

GSTIN <b>0718IND00035NRG</b>	Legal Name of Business <b>NURUL MOHAMADBHAI SAIYED</b>	Trade name	Address <b>1, 1, 11, 1, 1, Central Delhi, Delhi, 111111</b>
---------------------------------	---	------------	--

#### Period of Validity (original)

From <b>09/02/2018</b>	To <b>09/03/2018</b>	From <b>10/03/2018</b>	To <b>11/04/2018</b>
---------------------------	-------------------------	---------------------------	-------------------------

#### Period for which extension is requested

#### Turnover Details

Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)			
Intra-State	Inter-State	Central Tax	State Tax/UT Tax	Integrated Tax	CESS
<b>1</b>		<b>2</b>	<b>3</b>		

11. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.

12. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

13. Click the **APPROVE** button.

ARN	Date of Receipt	Due Date	Status
AA070218000086N	09/02/2018	21/02/2018	Pending for Order

1

Business Details

✓

Verification

✓

Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 100 KB.


ADD REMARKS

BACK

REJECT

APPROVE

14. Click the **PROCEED** button.



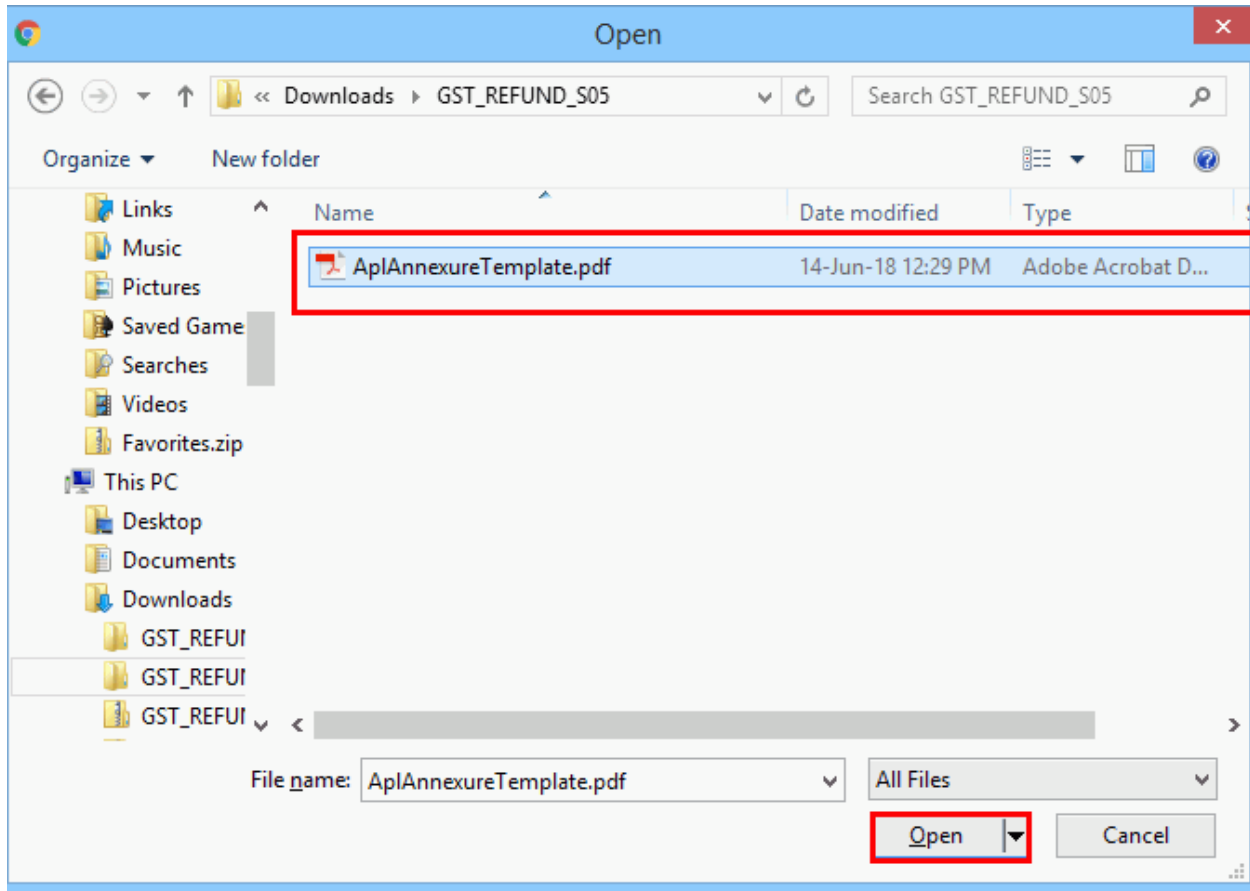
## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

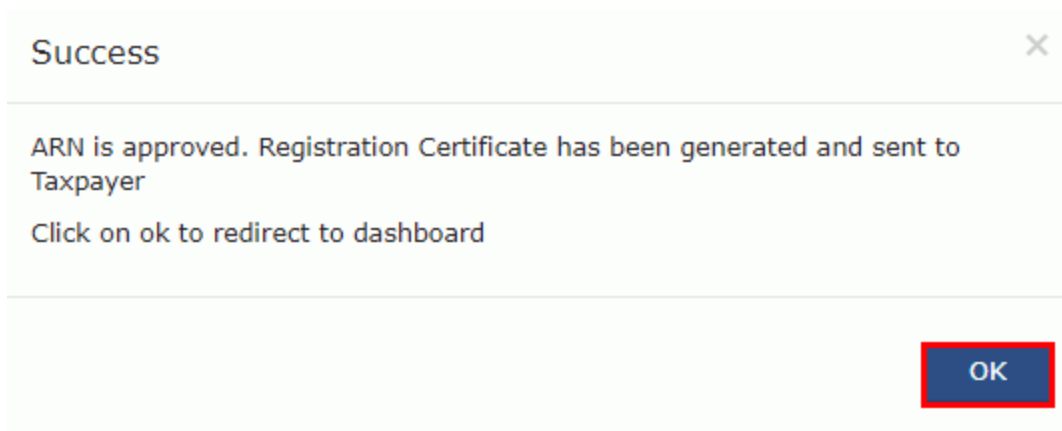
CANCEL

PROCEED

15. Affix your DSC and click the **Sign** button.



16. A success message will be displayed. Click the **OK** button.



**Note:**

1. On Approval of the form, work-item will get closed. Status of the ARN will change to "Approved"
2. Extended Registration Certificate will be generated with updated "Valid To" date and intimated to the taxpayer via Email and SMS. "Valid From" date shall remain the same.
3. GSTIN status as "Active" will be extended for the time period for which extension has been granted.

4. Registration Certificate will also be available at the Dashboard of the Taxpayer for view, print and download.

## Reject the Resubmitted Application for extension of Registration Period


Once the applicant has responded to the SCN, the Tax Official can either "approve" or "reject" the application.


In case the applicant does not respond within 7 working days' time, work-item will go back to Tax Official for processing and the Tax Official can only reject the application.


9. Review each section thoroughly. The section with yellow highlight shows the amended information by the applicant.

10. Click the monitor icon displayed adjacent to the section headers to view the responses to the queries.

1

 Business Details

 Verification

 Remarks

### Basic Details

GSTIN	Legal Name of Business	Trade name	Address
0718IND00030NRQ	ANGAD JASBIRSINGH ARORA		aa, aa, aa, Central Delhi, Delhi, 110005

Period of Validity (original)		Period for which extension is requested	
From	To	From	To
08/02/2018	28/02/2018	01/03/2018	31/03/2018

### Turnover Details

Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)			
Intra-State	Inter-State	Central Tax	State Tax/UT Tax	Integrated Tax	CESS
	1			1	1

### Payment details


CIN	CIN Date	Bank Reference Number	Amount
BARB18020700000088	09/02/2018	113790	2


VERIFY & CONTINUE


11. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.
12. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.
13. Click the **REJECT** button.

ARN	Date of Receipt	Due Date	Status
AA070218000079I	09/02/2018	21/02/2018	Pending for Order

1

 Business Details

 Verification

 Remarks

### Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

BACK

REJECT

APPROVE

14. The Rejection Order is generated. Select the relevant checkboxes for the appropriate reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.

## Form GST REG-05

[See rule 9(4)]

## Reference Number :

XXXXXXXXXXXXXXXXXX

## Date

14/02/2018

## To

ANGAD JASBIRSINGH ARORA,

aa, aa, aa, Central Delhi, Delhi, 110005

## GSTIN (if available)

0718IND00030NRQ

## Order of Rejection of Application for Extension of Registration

This has reference to your reply filed vide ARN - **AA070218000079I** Dated - **09/02/2018**. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

☒ Business Details - Turnover Details - Integrated Tax - Estimated Integrated Tax Liability wrongly calculated / mentioned☐ Others

Therefore, your application is rejected in accordance with the provisions of the Act.

V Deeksha Sindhuri  
Assistant Commissioner

1

[GENERATE ORDER](#)

15. Click the **PROCEED** button.

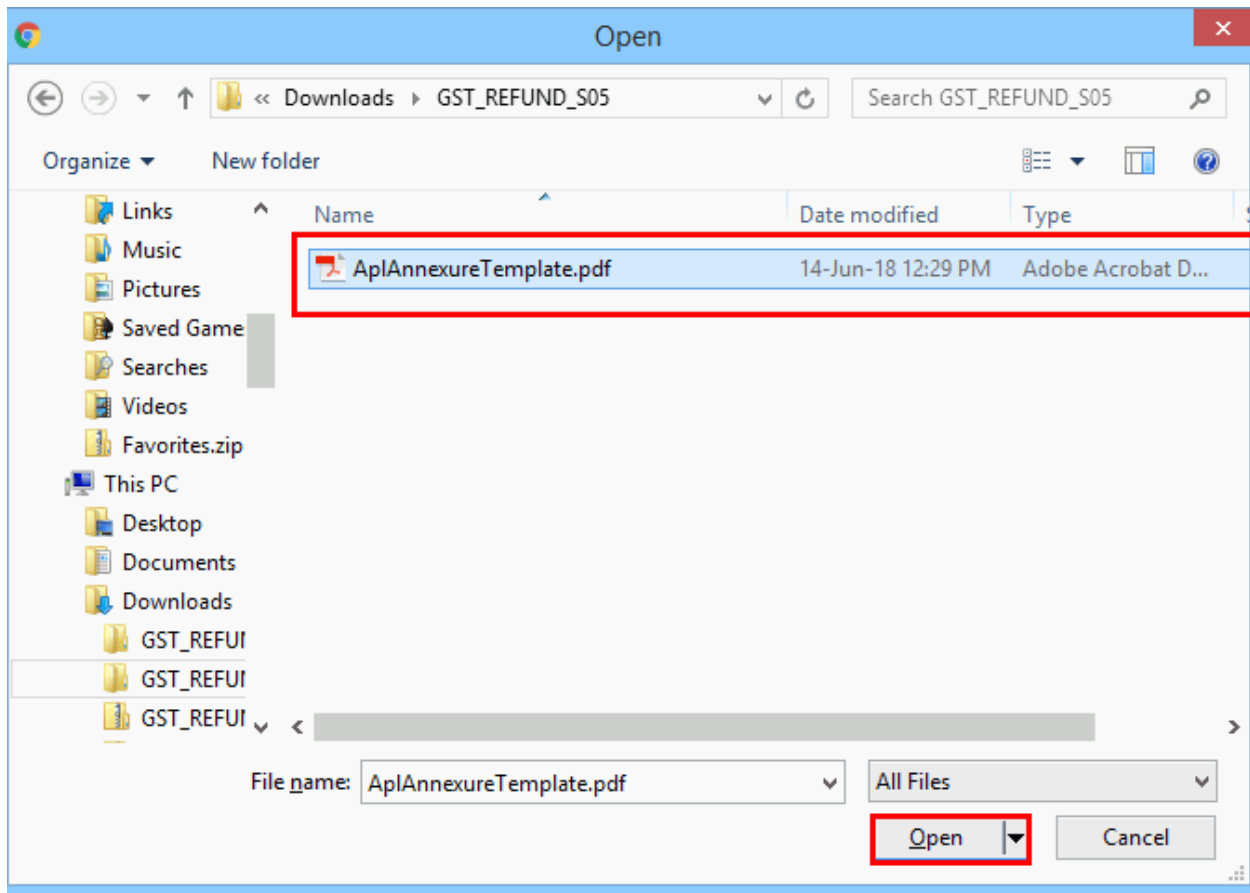


## Warning

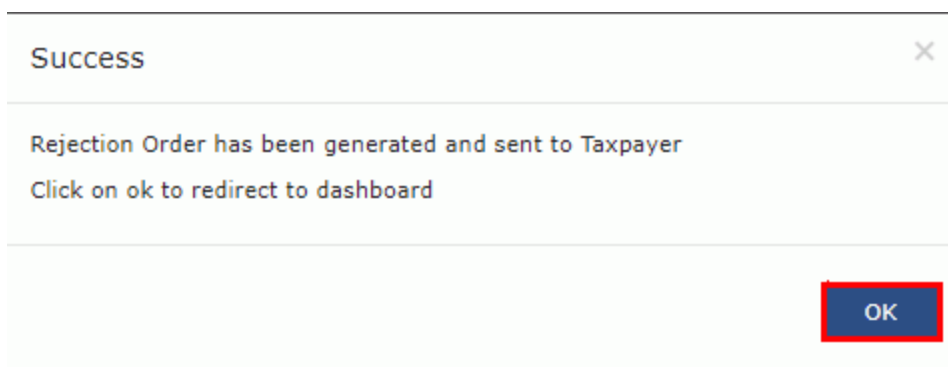
These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

[CANCEL](#)[PROCEED](#)

16. Affix your DSC and click the **Sign** button.



17. A success message will be displayed. Click the **OK** button.



**Note:**

1. On rejection of the Form, work-item will get closed. ARN status will be changed to "Rejected"
2. Rejection Order will get generated stating the reasons for rejection of the application.
3. The taxpayer will be communicated about rejection by SMS/ Email.
4. Rejection order digitally signed by the Tax Official, would be available on the GST Portal.
5. Intimation of Rejection Order and ID will be sent to primary authorized signatory via email and SMS.

# Processing of Enrolment Applications for Migrated Taxpayers

## FAQs > Processing of Enrolment Applications for Migrated Taxpayers

### 1. Are the Enrolment Applications of Migrated Taxpayers to be processed by the Tax Officials or are they auto-approved?

Enrolment Applications which are not processed by Tax Officials within 15 days of filing of the Application or 15 days from the appointed date i.e. 22 June 2017, whichever is later, shall be auto approved. Other applications shall be processed and approved by the Tax Officials.

### 2. How can I access Enrolment Applications for processing?

You will receive the Work item of the Enrolment Applications in your Dashboard under the head – **Registrations > Application for Enrolment**.

### 3. Is the approval process for New Registration Applications (applied after appointed date) or Enrolment Applications of Migrated Taxpayers different?

The differences in approval process for New Registration Applications (applied after appointed date) or Enrolment Applications of Migrated Taxpayers are given below:

<b>Description/Activity</b>	<b>New Registration Applications applied after appointed date</b>	<b>Enrolment Applications signed and submitted successfully by the Migrated Taxpayers</b>
Processing of the Application	Processed by Tax Official	If 15 days have passed from the date of filing of enrolment application, it will be auto approved and it will not be processed by Tax Official. Other applications will be processed by Tax Officials in normal course

No Action by Tax Official on application	Deemed approved if no action taken by Tax Official in 3 working days of ARN generation	Deemed approved if no action taken by Tax Official in 15 working days of ARN generation
In case of incomplete application or documents	Tax Official can raise a notice seeking clarification within 3 working days of ARN generation	Tax Official can raise a notice seeking clarification within 15 working days of ARN generation
Time Limit for Taxpayer to respond to the Notice Seeking Clarification/ Show Cause Notice (SCN) issued	Within 7 working days of receiving the Notice Seeking Clarification	Within 7 working days of receiving the SCN
Action (Approve/ Reject) to be taken by the Tax Officer on receipt of response of notice seeking clarification/ Show Cause Notice (SCN)	<p>Tax Official to Approve or Reject the New Registration Application within 7 working days for processing from date of receipt of response to Notice Seeking Clarification.</p> <p>If no action is taken by Tax Official, New Registration Application will be deemed Approved within 7 working</p>	<p>Tax Official to Approve or Reject the Enrolment Application within 7 working days from the date of receipt of response to SCN.</p> <p>If no action is taken by Tax Official, Enrolment Application will be deemed Approved within 7 working days from the receipt of the response to SCN. If taxpayer does not give any response to SCN within 7 days of issue of SCN, tax official has only option to reject the enrollment application.</p>

	days from the receipt of the response to notice seeking clarification	
--	---	--

#### **4. If a taxpayer submits incomplete application what action is required to be taken? Can I send a show cause notice?**

You can generate a Show Cause Notice for seeking clarifications in such cases within 15 working days of successful submission of enrolment application.

#### **5. Taxpayer has filled in incorrect jurisdiction, how can its jurisdiction be changed?**

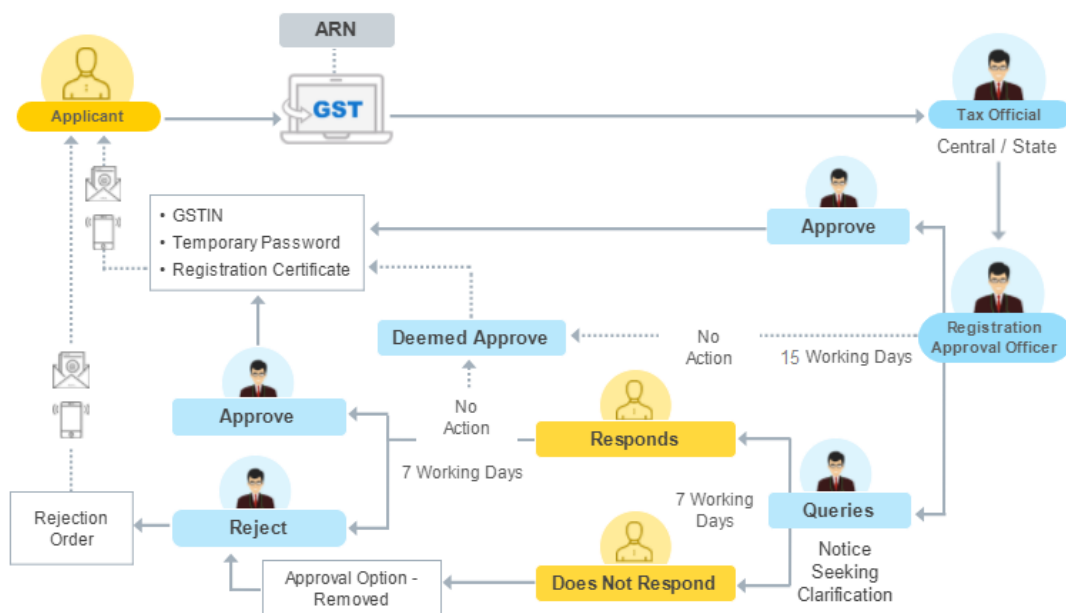
Once, the enrollment application is processed by the Tax Official, jurisdiction of the Taxpayer can be changed through the functionality "Update jurisdiction of the Taxpayer" available to official having State Admin or Sub-State Admin role.

# Manual > Processing of Application for Enrolment of Migrated Taxpayer

## How can I process the application for enrolment of migrated taxpayer?

Once the enrollment application gets filed, the application will be forwarded to the State or Centre based on the Source Authority i.e. the Authority which had requested for the allotment of the provisional ID.

Refer the pictorial presentation depicting the steps in processing the application for enrolment of migrated taxpayer.



For processing the enrollment application of migrated taxpayer, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing. Click on the **Application for Enrolment** link to view the list of ARN of the Enrolment Applications that needs to be processed.

2

 Registration




1	Application for Registration
0	Amendment Applications
0	Surrender Applications
0	Cancellation Proceedings
0	Opt in Composition Scheme
0	Opt out of Composition Scheme
0	Application for Revocation of Cancellation
1	Application for Enrolment



4. Click the **ARN Number** of the Enrolment Application that you want to process.

**Note:**

- The ARNs are arranged in the descending order of the Due Date. The application submitted first will be shown on top of the list.
- The **Due Date** column displays the date by when the pending task/ action should be completed.
- The **Status** column displays the current status of the Enrolment Application.

#### Application for Enrolment

Close by > > Today  Tomorrow  Day after Tomorrow 

ARN Number	Business Name	Due Date	Status	Queries Raised
<a href="#">AA24071700008N</a>	DENSO HARYANA PRIVATE LIMITED	01/09/2017	Pending for action	 0
<a href="#">AA240717000012Y</a>	KYLE LIGESTYLE PRIVATE LIMITED	11/09/2017	Pending for action	 0

5. Notice, if the Enrolment Application has come for first time for processing or it is a resubmitted application.

On clicking ARN, the enrollment application filed by the taxpayer is displayed for processing. The header contains various sections containing information pertaining to each section. The rest of the enrollment application body contains information filled-in by the Taxpayer.

**In case the application has been routed to the Tax Official for processing for the first time, the Status will be Pending for Processing.**

**In case the application has been resubmitted with responses to the queries to the Tax Official, the Status will be Pending for Order.**

**Be careful about the timelines when processing the Enrollment application!**

In case Tax Official takes no action or fails to take any action, within 15 working days from the date of generation of ARN, the enrollment application will be deemed approved.

In case the enrollment application is processed for first time, the Tax Officials can take the following actions

- [Generate SCN](#)
- [Approve](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN**

The Tax Officials can take the following actions, in case the enrollment application is resubmitted with clarification

- [Reject](#)
- [Approve](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Reject**

In case Tax Official takes no action or fails to take any action on the resubmitted application, within 7 working days from the date of the receipt of application, the application will be deemed approved.

## **Generate SCN in case of first time receipt of the Enrollment Application**

During processing of an Enrolment application, you can:

- Raise a query to seek more clarification from the Taxpayer or any document required to process the enrolment application.
- Generate Show Cause Notice (SCN) on the query raised.

☐ Flag for Site Report
 ☐ Mark for Document Verification

ARN	Date of Receipt	Due Date	Status
AA240717000012Y	25/07/2017	28/07/2017	Pending for Processing

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Place of Business

Goods and Services

Bank Accounts

State Specific Information

Verification

Remarks

Details of your Business 

Legal Name of Business (as per PAN)	Trade Name	Constitution of Business
<b>KYLE LIFESTYLE PRIVATE LIMITED</b>	<b>KYLE LIGESTYLE PRIVATE LIMITED</b>	<b>Government Department</b>
Permanent Account Number (PAN)	State	District
<b>AAFCK5613H</b>	<b>Gujarat</b>	
State Jurisdiction	Center Jurisdiction	Option For Composition
<b>unit, Ghatak 1 (Ahmedabad)</b>		
Date of commencement of Business	Date on which liability to register arises	Are you applying for registration as a casual taxable person?
<b>01/01/1901</b>	<b>01/07/2017</b>	
Reason to obtain registration		
<b>Registered under earlier law</b>		

Indicate Existing Registration

Registrations Type	Registration Number	Date of Registration
Registration Number under Value Added Tax (TIN)	123456789	01/07/2017

Document Upload

Registration Certificate

VERIFY & CONTINUE

6. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise a query. The Queries page is displayed.

Business Details	Promoter / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Place of Business	Goods and Services	Bank Accounts	State Specific Information	Verification	Remarks
------------------	---------------------	----------------------	---------------------------	-----------------------------	------------------------------	--------------------	---------------	----------------------------	--------------	---------

**Details of your Business**

Legal Name of Business (as per PAN) <b>KYLE LIFESTYLE PRIVATE LIMITED</b>	Trade Name <b>KYLE LIGESTYLE PRIVATE LIMITED</b>	Constitution of Business <b>Government Department</b>
Permanent Account Number (PAN) <b>AAFCCK5613H</b>	State <b>Gujarat</b>	District

7. In the **Choose the field** drop-down list, select the field for which you want to raise a query.
8. In the Choose the query drop-down list, select the type of query to be raised.
9. Click the **ADD QUERY** button. Queries will be displayed in the below table.

**Queries : Details of your Business**
×

Choose the field ▼

Choose the query ▼

ADD QUERY

Please specify

State Queries

Center Queries

Field Name	Query Description	Action
No Records Added		

OK

10. Once added, your query appears as shown. You can raise multiple queries, if required on the page. Once done, click **OK**.

**Details of your Business**

Legal Name of Business (as per PAN) <b>KYLE LIFESTYLE PRIVATE LIMITED</b>	Trade Name <b>KYLE LIGESTYLE PRIVATE LIMITED</b>	Constitution of Business <b>Government Department</b>
Permanent Account Number (PAN) <b>AAFCCK5613H</b>	State <b>Gujarat</b>	District
State Jurisdiction <b>unit, Ghatak 1 (Ahmedabad)</b>	Center Jurisdiction	Option For Composition

The section with queries gets highlighted with a yellow underline.

Queries : Details of your Business

Choose the field ▾ Choose the query ▾ ADD QUERY

Constitution of Business  
Others (Please specify) (0 words)

State Queries Center Queries

Field Name	Query Description	Action
No Records Added		

OK

Query section of each page has an option of “Others”. You can select this option to add free text query in the page.

#### Indicate Existing Registration

Registrations Type	Registration Number	Date of Registration
Corporate Identity Number / Foreign Company Registration Number	12345678	19/07/2017

#### Document Upload














Registration Certificate

VERIFY & CONTINUE

11. To approve an Enrolment application, you have to visit each tab and verify each page of the application. A check mark appearing on the tab indicates the page has been verified.

ARN	Date of Receipt	Due Date	Status
AA240717000012Y	25/07/2017	28/07/2017	Pending for Processing

 Business Details ✓	 Promoter / Partners ✓	 Authorized Signatory ✓	 Authorized Representative ✓	 Principal Place of Business ✓	 Additional Place of Business ✓	 Goods and Services ✓	 Bank Accounts ✓	 State Specific Information ✓	 Verification ✓	 Remarks
--	---	--	---	---	--	--	---	--	--	---


### Remarks & Notings

Enter Remarks (maximum 500 words)

No file chosen

File with PDF format is only allowed.  
Maximum file size for upload is 100 KB.

12. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.



Goods and Services Tax

Gujarat

Ghatak 1 (Ahmedabad), Gujarat

Skip to Main Content

A<sup>+</sup> A<sup>-</sup>

Dashboard

Registration

Payments

MIS

Services

Help

Grievances

Dashboard

Processing of New Registration

English

☒ Flag for Site Report
 ☐ Mark for Document Verification

ARN	Date of Receipt	Due Date	Status
AA240717000008N	17/07/2017	20/07/2017	

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Place of Business

Goods and Services

Bank Accounts

State Specific Information

Verification

Remarks

Remarks & Notings

Choose File

No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

Gujarat ( )

29/07/2017

Generated Notice

BACK

GENERATE SCN

APPROVE

13. Click the **GENERATE SCN** button.

Choose File

No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

BACK

GENERATE SCN

APPROVE


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^

14. A Show Cause Notice for seeking clarifications is generated for the queries raised. Click the **GENERATE SCN** button.



Goods and Services Tax

Skip to Main Content

A<sup>+</sup> A<sup>-</sup>

Gujarat

Ghatak 1 (Ahmedabad), Gujarat

0

Dashboard

Registration

Payments

MIS

Services

Help

Grievances

Dashboard > Processing of New Registration

English

Form GST REG-03

Reference Number :

XXXXXXXXXXXXXXXXXX

Date

To

DENSO HARYANA PRIVATE LIMITED,

Tilak Lane , Ahmedabad, Gujarat

Application Reference Number :

AA240717000008N

Dated

17/07/2017

Notice for Seeking Additional Information / Clarification / Documents relating to Application for Registration

This is with reference to your registration application filed vide ARN AA240717000008N Dated – 17/07/2017. The Department has examined your application and is not satisfied with it for the following reasons:

- Business Details - Details of your Business - Constitution of Business - Constitution of business is not as per PAN

You are directed to submit your reply by **05/08/2017**

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Gujarat

Ghatak 1 (Ahmedabad)

GENERATE SCN

15. Click the **PROCEED** button.



## Warning

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CANCEL

PROCEED

16. Affix your DSC and click the **Sign** button.

Goods and Services Tax Digital Signature Signer

Content To Sign

e222bffdcb3aa8ded60510d83bbc43db4886b5b917b94b04b899b8e34c9aadd5

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA1572E	e-Mudhra Sub CA for ...	2000001253	12-09-2018
632097	SAP SSO User Sub CA	85527034205353742228	24-07-2017
test11	e-Mudhra Sub CA for ...	100000035567	01-05-2019
test20	e-Mudhra Sub CA for ...	100000035593	01-05-2019
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018

Cancel View Certificate Sign

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Designed & Developed by GSTN Help Desk Number: 0124-4479900

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

17. A success message will be displayed. Click the **OK** button.

Success

Show Cause Notice has been generated

Click on ok to redirect to dashboard

OK

**Note:** The Taxpayer will be given 7 working days' time to file reply to the Notice for seeking clarifications.

## Approve Enrollment Application in case of first time receipt of the Enrollment Application

**Note:** The first 5 steps are same as shown above.

6. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by taxpayers in other tabs.

Remarks & Notings

Approved

Choose File

No file chosen

File with PDF format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

BACKGENERATE SCNAPPROVE

7. Visit each tab and verify each page of the application. A check mark appearing on the tab indicates the page has been verified.

ARN	Date of Receipt	Due Date	Status
AA240717000012Y	25/07/2017	28/07/2017	Pending for Processing

Business Details	Promoter / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Place of Business	Goods and Services	Bank Accounts	State Specific Information	Verification	Remarks
------------------	---------------------	----------------------	---------------------------	-----------------------------	------------------------------	--------------------	---------------	----------------------------	--------------	---------

### Remarks & Notings

No file chosen

File with PDF format is only allowed.  
Maximum file size for upload is 100 KB.

- On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.
- Click the **APPROVE** button.

### Remarks & Notings

No file chosen

File with PDF format is only allowed.  
Maximum file size for upload is 100 KB.

- Click the **PROCEED** button.



## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL

PROCEED

11. Affix your DSC and click the **Sign** button.

### Remarks & Notings

Approved

Choose File

No file chosen

File with PDF format is only allowed.  
Maximum file size for upload is 100 KB.

GST Digital Signature Signer

Goods and Services Tax

Digital Signature Signer

Content To Sign

8238b5c0e6c3671df9dbce710ca7564a29082fde72cf7f589b4c17410b428761

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA1572E	e-Mudhra Sub CA for ...	2000001253	12-09-2018

Cancel

View Certificate

Sign

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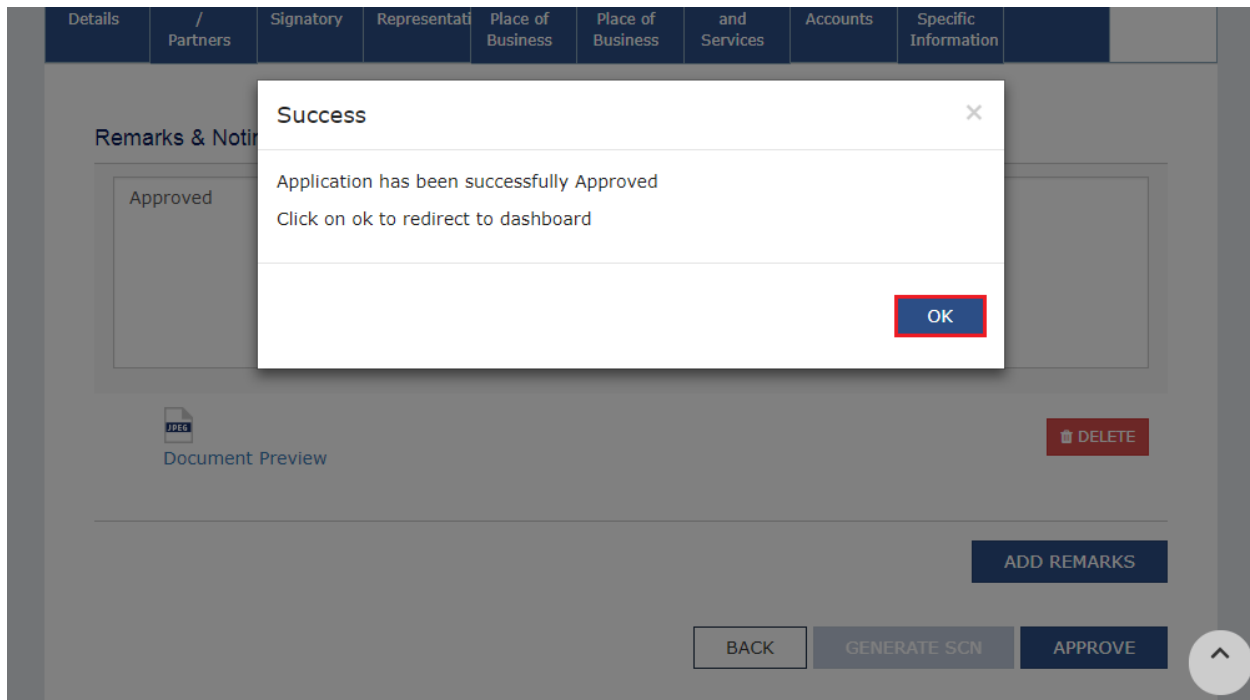
BACK

GENERATE SCN

APPROVE

Retrieving installed digital signatures..

12. A success message will be displayed. Click the **OK** button.



**Note:** On approval, work-item will get closed. Final Registration Certificate will be issued to the taxpayer. The taxpayer/ applicant will be communicated about approval through SMS and Email of the Primary Authorized Signatory.



## Approve the Resubmitted Enrollment Application

**Note:** The first 5 steps are same as shown above.

Once the taxpayer has responded to the SCN, the Tax Official can approve or reject the application within 7 working days.

6. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by taxpayers in other tabs.

Click the monitor icon for the fields where you want to verify if the taxpayer has responded to the queries raised.

Name of Father		
First Name <b>JASBIRSINGH</b>	Middle Name <b>AJAIBSINGH</b>	Last Name <b>ARORA</b>
Date of Birth <b>27/05/1988</b>	Mobile Number (With Country Code) <b>2333333333</b>	Email Address <b>asd@as.ds</b>
Gender <b>Female</b>	Telephone Number (with STD Code) -	
<b>Identity Information</b> 		
Designation <b>Manager</b>	Director Identification Number (DIN) <b>11223333</b>	Are you a citizen of India? <b>Yes</b>
PAN <b>AJIPA1572E</b>	Passport Number	Aadhaar Number <b>895731375340</b>
<b>Residential Address in India</b> 		
Building No/Flat No	Floor No.	Name of Premises / Building

Notice, if the taxpayer has responded to the queries raised by the Tax Official.

Name of Father  
First Name  
Middle Name  
Last Name

Queries : Identity Information

State Queries

Center Queries

Field Name	Query Description	Response
DIN	Director Identification Number entered is not correct	Updated DIN

OK

asd11223333Yes

PANPassport NumberAadhaar Number  
AJIPA1572E895731375340

Residential Address in India

Building No/Flat NoFloor No.Name of Premises / Building

7. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

8. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.

9. Click the **APPROVE** button.

Choose File No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

First Test Name ( Deputy Commissioner )

18/07/2017

Approved

BACK REJECT APPROVE

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10. Click the **PROCEED** button.



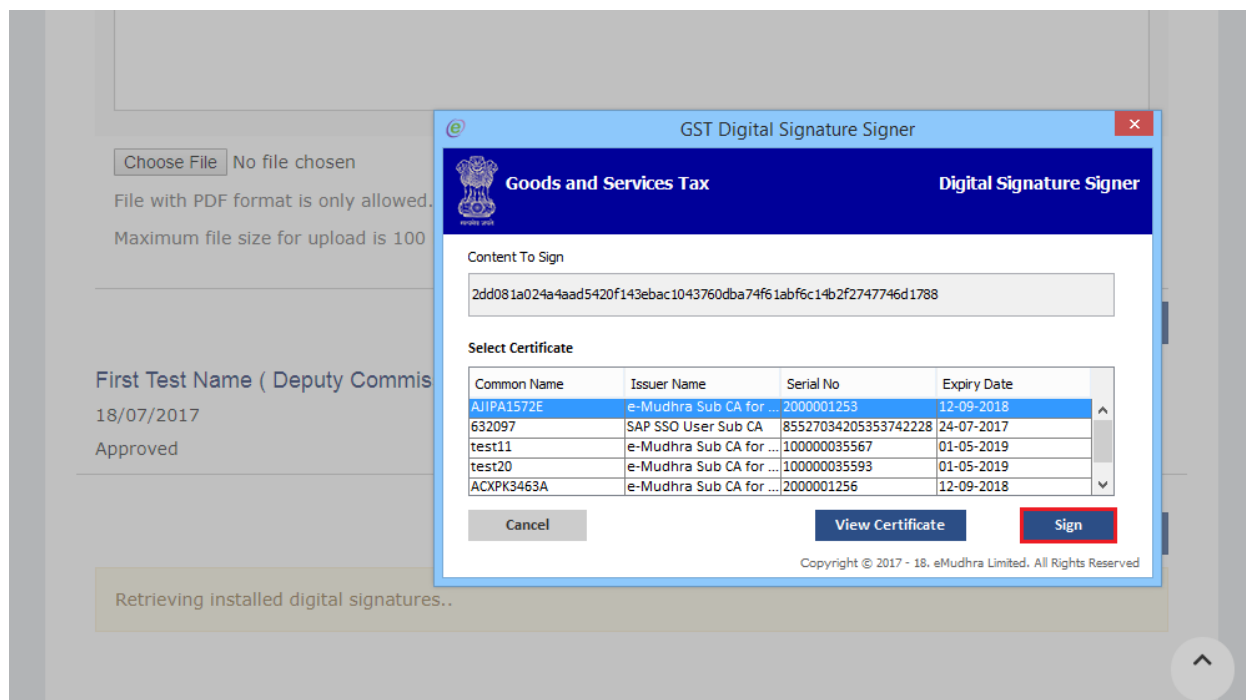
## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

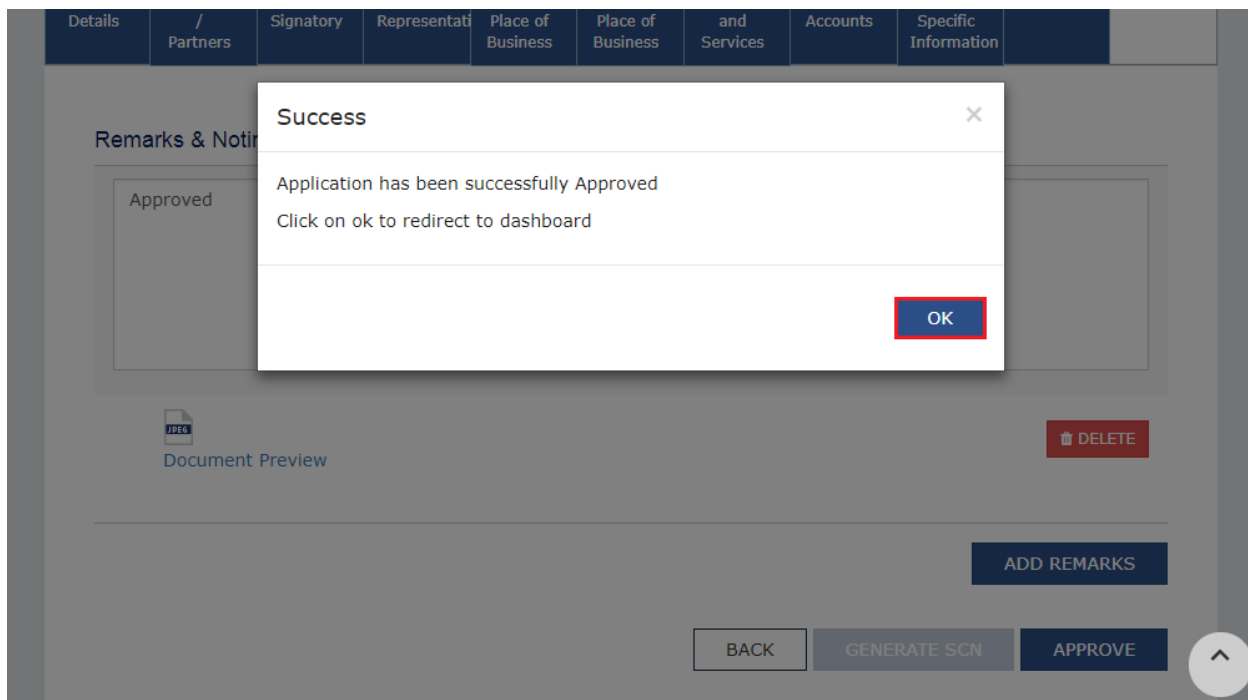
CANCEL

PROCEED

11. Affix your DSC and click the **Sign** button.



12. A success message will be displayed. Click the **OK** button.



**Note:** On approval, work-item will get closed. The Registration Certificate will be issued to the taxpayer. The Primary Authorized Signatory will be communicated about approval of the application through SMS or Email given while filling up of part A of the Enrolment application.



## Reject the Resubmitted Enrollment Application

**Note:** The first 5 steps are same as shown above.

Once the taxpayer has responded to the SCN, the Tax Official can approve or reject the application within 7 working days.

In case taxpayer does not respond within 7 working days' time, work-item will go back to Tax Official for processing and the Tax Official can only reject the application.

6. Review each section thoroughly. Click the VERIFY & CONTINUE button to move ahead and review the information given by taxpayers in other tabs. Click the monitor icon for the fields where you want to verify if the taxpayer has responded to the queries raised.

Name of Father		
First Name <b>JASBIRSINGH</b>	Middle Name <b>AJAIBSINGH</b>	Last Name <b>ARORA</b>
Date of Birth <b>27/05/1988</b>	Mobile Number (With Country Code) <b>2333333333</b>	Email Address <b>asd@as.ds</b>
Gender <b>Female</b>	Telephone Number (with STD Code) -	
Identity Information 		
Designation <b>Manager</b>	Director Identification Number (DIN) <b>11223333</b>	Are you a citizen of India? <b>Yes</b>
PAN <b>AJIPA1572E</b>	Passport Number	Aadhaar Number <b>895731375340</b>
Residential Address in India 		
Building No/Flat No	Floor No.	Name of Premises / Building

Notice, if the taxpayer has responded to the queries raised by the Tax Official.

Name of Father  
First Name  
Middle Name  
Last Name

Queries : Identity Information ×

State Queries


Center Queries

Field Name	Query Description	Response
DIN	Director Identification Number entered is not correct	Updated DIN

OK

asd  
11223333  
Yes

PAN  
AJIPA1572E  
Passport Number  
Aadhaar Number  
895731375340

Residential Address in India 

Building No/Flat No  
Floor No.  
Name of Premises / Building

7. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

8. On the Remarks page, enter Remarks and Notings in free text and click the ADD REMARKS button. These remarks are for your reference and will not be displayed to the taxpayer.

9. Click the **REJECT** button.

Choose File No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

Rj BOAdmin ( Commissioner )

19/07/2017

Rejected as the required document for Constitution of Business has not been updated in the Registration Application.

BACKREJECTAPPROVE

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Designed & Developed by GSTN Help Desk Number: 0124-4479900

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

10. The Rejection Order is generated. Click the **GENERATE ORDER** button.

☐ Promoters/Partners - Document Upload - Document - Document not correct

Others

Enter others

Therefore, your application is rejected in accordance with the provisions of the Act.

Rj BOAdmin

Commissioner

Circle - Dholpur - Ward-1 Headquarter, Badi

GENERATE ORDER

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Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Help Desk Number: 0124-4479900

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

11. Click the **PROCEED** button.



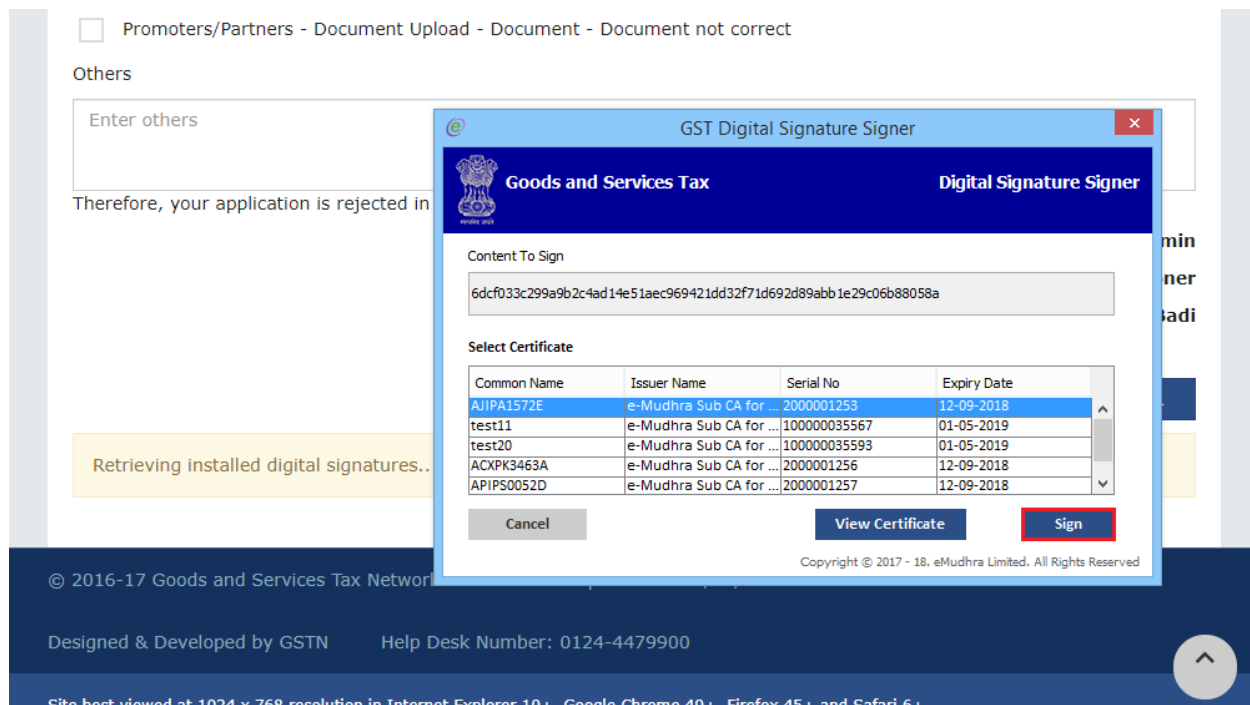
## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

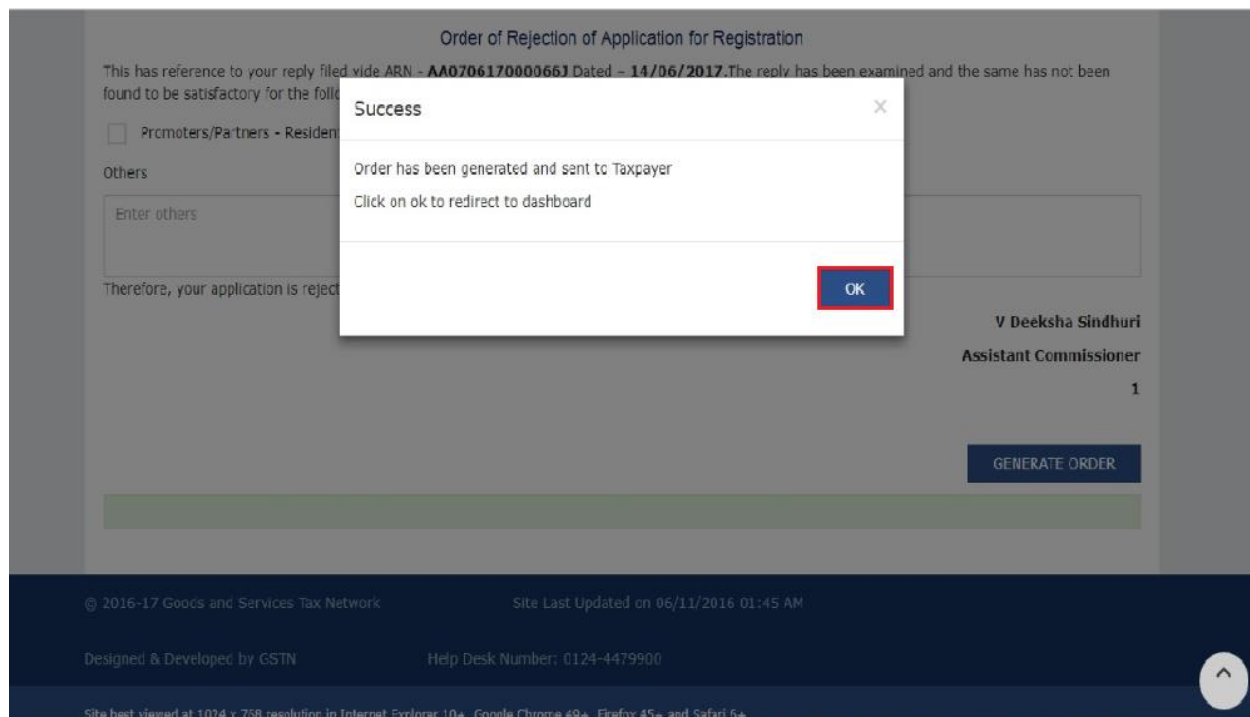
CANCEL

PROCEED

12. Affix your DSC and click the **Sign** button.



13. A success message will be displayed. Click the **OK** button.



**Note:**

- On rejection, work-item will get closed.
- Auto-rejection of the application is not built in the system.

- Rejection order will be generated specifying the reasons for rejection of the application. The Primary Authorized Signatory will be communicated about rejection of the application through SMS or Email.

# Processing of Amendment Application

## FAQs > Processing of Amendment Application

### 1. Does a Tax Official need to approve all types of amendments to registration that are filed by the Taxpayer?

All amendments of details in application for registration are classified under two category Core and Non-core fields. Tax Officials need to approve/ raise SCN/ reject only those amendments that are done by the taxpayer in the Core fields of the registration. Amendments to Non-core fields of registration do not require Tax Official's approval and are auto approved. However, the concerned Tax Official gets a notification of non-core amendments in registration filed by the Taxpayer.

### 2. Where can I see the pendency of amendment application on my Dashboard?

Navigate to **Dashboard > Registration tab > Application for Amendment** link to view the pendency of amendment application.

The screenshot shows the Taxpayer's Dashboard with the 'Registration' tab selected. A red box highlights the '17' count for 'Registration' and the '3' count for 'Application for Amendment' in the list below. The list includes various application types with their respective counts. On the right, there is an 'Alerts' section showing 'Approved New Registration Application' notifications.

Count	Application Type
17	Registration
14	Application for Registration
0	Application for Enrolment
3	Application for Amendment
0	Application for Surrender
0	Cancellation proceedings of Registration
0	Application for Revocation of Cancellation
0	Application of Enrolment as GSTP
0	Application of TDS/TCS

**Alerts**

- Approved New Registration Application  
23 hours ago
- Approved New Registration Application  
23 hours ago
- Approved New Registration Application  
2 days ago

[View All](#)

### 3. What are core fields?

Following fields of the registration application are called core fields.

- Name of the Business, (Legal Name) if there is no change in PAN
- Addition / Deletion of Stakeholders

- Principal Place of Business (other than change in State) or Additional Place of Business (other than change in State)

#### 4. What are non-core fields?

Fields of the registration application except legal name of the business, Addition/ deletion of stakeholder details and principal place of business or Additional place of business are called non-core fields. Non-core fields are available for editing, and changes in it are auto populated in registration of the taxpayer. No approval is required from the Tax Official if any amendments are made to these fields by the taxpayers.

#### 5. Who can file the Application for Amendment of Registration?

Any taxpayer of following category, registered under GST, can file Application for Amendment of Registration:

- a) Normal and Casual Taxpayers
- b) TDS/ TCS Registrants, UN Bodies, Embassies & Other Notified person having UIN
- d) Non Resident Taxable Person
- e) GST Practitioner
- f) Online Information and Database Access or Retrieval Service Provider

**Note:** The GSTIN of the taxpayer should be Active.

#### 6. How many queries can I raise in a given application?

There is no restriction on the number of queries. However, the queries can be raised only once.

#### 7. I have processed the complete application and want to reject it, but I can't see a REJECT button. Why?

As a Tax Official, you cannot reject an application upon first view. The principal of natural justice is applicable and implies that the applicant should be given an opportunity to be heard. Therefore, if there are inconsistencies in the application, you can generate Notice Seeking Clarification. The applicant has seven working days to respond to this notice. In case the applicant fails to respond to the notice or provides an unsatisfactory response, only then you can reject the application.

#### 8. What is the specified time limit for processing the application filed for Amendment of Core fields?

The concerned Tax Official must process the application for Amendment of Core fields within 15 working days of receipt of application.

Application would be automatically approved if no action (No Notice for seeking clarifications or approval) is taken by Tax Official within 15 working days of receipt of application or 7 working days from receipt of reply to the Notice issued.

## 9. How many times can I issue a Notice Seeking Clarification to the Taxpayer?

A Notice Seeking Clarification can be issued to a Taxpayer by Tax official only once.

## 10. What to do if the Amendment requires a change in jurisdiction?

If the Amendment requires change in jurisdiction, as per the change in Principal Place of Business field, the Tax Official will select the response as YES, for the field "**Is there any change in the Jurisdiction?**", and will have an option to select the new Jurisdiction based on the Principal Place of Business provided in the form by the Taxpayer. Please note that State field is non editable as the amendment cannot be done for change in jurisdiction out of the State and fresh registration is required in this case.

## 11. Do I need to take any action if the Amendment application has already got deemed approved?

The amendment application gets deemed approved if you do not take any action on the Amendment form within the stipulated time frame, or if you do not process the Taxpayer's responses to clarifications sought within the specified time limit.

If an Amendment application is deemed approved, you do not need to take any action as the system will sign the order of amendment and Amended Registration Certificate.

However, an alert will be sent to the Commissioner in case of deemed approval.

## 12. In case of deemed approved application, how the jurisdictional details of an applicant taxpayer will be updated?

Click [here](#) to know more about how to update jurisdiction of taxpayer.

## 13. What actions can be taken by Tax Official for processing of Amendment Application?

Description/ Activity	Time Frame and Action to be taken by Tax Official
First time Processing of the Amendment Application	Tax Official to Approve or Raise SCN for the Amendment Application within 15 working days of ARN generation.

No Action by Tax Official on application	Deemed approved if no action taken by Tax Official in 15 working days of ARN generation.
In case of incomplete application or documents	Tax Official can raise a notice seeking clarification within 15 working days of ARN generation.
Time Limit for Taxpayer to respond to the Notice Seeking Clarification/ Show Cause Notice (SCN) issued	<p>Within 7 working days of receiving the Notice Seeking Clarification</p> <p>If no reply has been submitted by the Taxpayer within &lt;7&gt; days of issue of Notice, Application cannot be approved, only order for rejection can be issued.</p>
Action (Approve/ Reject) to be taken by the Tax Officer on receipt of response of notice seeking clarification/ Show Cause Notice (SCN)	<p>Tax Official to Approve or Reject the Amendment Application within 7 working days for processing from date of receipt of response to Notice Seeking Clarification.</p> <p>If no action is taken by Tax Official, Amendment Application will be deemed Approved within 7 working days from the receipt of the response to notice seeking clarification.</p>

# Manual > Processing of Amendment Application

## How can I process the application for amendment of core fields?

Once the application for amendment gets filed by the taxpayer, the application will be forwarded to the jurisdictional tax authorities.

For processing the application for amendment of core fields, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing. Click on the **Application for Amendment** link to view the list of ARN of the Amendment Applications that needs to be processed.

The screenshot shows the GST Portal Dashboard. At the top, there is a navigation bar with tabs: Dashboard, Registration (selected), Payments, MIS, Services, Help, and Grievances. Below the navigation bar, the word 'Dashboard' is displayed on the left and 'English' on the right. The main content area is divided into two sections. On the left, there is a summary card for 'Registration' showing a total of 17 applications. Below this card is a list of application types with their respective counts: 14 for 'Application for Registration', 0 for 'Application for Enrolment', 3 for 'Application for Amendment' (highlighted with a red box), 0 for 'Application for Surrender', 0 for 'Cancellation proceedings of Registration', 0 for 'Application for Revocation of Cancellation', 0 for 'Application of Enrolment as GSTP', and 0 for 'Application of TDS/TCS'. On the right, there is an 'Alerts' section showing three notifications: 'Approved New Registration Application' (23 hours ago), 'Approved New Registration Application' (23 hours ago), and 'Approved New Registration Application' (2 days ago). A 'View All' link is also present.

Application Type	Count
Application for Registration	14
Application for Enrolment	0
Application for Amendment	3
Application for Surrender	0
Cancellation proceedings of Registration	0
Application for Revocation of Cancellation	0
Application of Enrolment as GSTP	0
Application of TDS/TCS	0

4. Click the **ARN Number** of the Amendment Application that you want to process.

**Note:**

- The ARNs are arranged in the descending order of the Due Date. The application submitted first will be shown on top of the list.
- The **Due Date** column displays the date by when the pending task/ action should be completed.
- The **Status** column displays the current status of the Amendment Application.

## Amendment Application

Close by> > Today 1 2 Working Days 0 3 Working Days 0

ARN Number	Business Name	Due Date	Status	Queries Raised
AA070917000121P	sailu6yesh12	28/09/2017	Pending for Order	0
AA070917000171K	yesh112	17/10/2017	Pending for Order	0
AA070917000264D	AutomationsTest	23/10/2017	Pending for Order	0

5. Notice, if the Amendment Application has come for first time for processing or it is a resubmitted application.

Notice, if the Amendment Application has come for first time for processing or it is a resubmitted application.

In case of first time for processing, the status of will be Pending for Processing.

In case of resubmitted application, if the taxpayer has submitted response to notice seeking clarification, the status will be Clarification Filed -Pending for Order.

In case of resubmitted application, if the taxpayer has not submitted response to notice seeking clarification, the status will be Clarification Not Filed -Pending for Order.

On clicking ARN, the Amendment application filed by the taxpayer is displayed for processing. The header contains various sections containing information pertaining to each section. The rest of the amendment application body contains information filled-in by the Taxpayer.

### **Be careful about the timelines when processing the Amendment application!**

In case Tax Official takes no action or fails to take any action, within 15 working days from the date of generation of ARN, the Amendment application will be deemed approved.

In case the amendment application is processed for first time, the Tax Officials can take the following actions

- [Generate SCN](#)
- [Approve](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN.**

The Tax Officials can take the following actions, in case the Amendment application is resubmitted with clarification

- [Reject](#)

- [Approve](#)

Accordingly, the Tax Official can view only two buttons - Approve and Reject.


In case Tax Official takes no action or fails to take any action on the resubmitted application, within 7 working days from the date of the receipt of application, the application will be deemed approved.

## Generate SCN in case of first time receipt of the Amendment Application

During processing of an Amendment application, you can:

- Raise a query to seek more clarification from the Taxpayer or any document required to process the Amendment application.
- Generate Show Cause Notice (SCN) on the query raised.

Notice, the date of amendment and reason provide by the taxpayer for amendment of core fields is displayed.

Details of your Business


Legal Name of Business (as per PAN)		
GST Training		
Trade Name		
sailu6yesh12		
Constitution of Business		
Proprietorship		
District	Date of Amendment	Reason
North West Delhi	19/09/2017	no district
State	State Jurisdiction	Center Jurisdiction
Delhi	ward,	
Permanent Account Number (PAN)		
GDOPS9112J		

6. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise a query.

#### Details of your Business

Legal Name of Business (as per PAN)

**GST Training**

Trade Name

**sailu6yesh12**

Constitution of Business

**Proprietorship**

District

**North West Delhi**

Date of Amendment

**19/09/2017**

Reason

**no district**

State

**Delhi**

State Jurisdiction

**ward,**

Center Jurisdiction

Permanent Account Number (PAN)

**GDOP59112J**

7. The Queries page is displayed. In the **Choose the field** drop-down list, select the field for which you want to raise a query.
8. In the **Choose the query** drop-down list, select the type of query to be raised.
9. Click the **ADD QUERY** button.

#### Queries : Details of your Business ×

Choose the field ▾

Choose the query ▾

Please specify

ADD QUERY

State Queries

Center Queries

Field Name	Query Description	Action
No Records Added		

OK

10. Queries will be displayed in the below table.

## Queries : Details of your Business



Constitution of Business ▾

Constitution of Business does not match with the proof attached. Kindly correct the same. ▾

ADD QUERY

Please specify

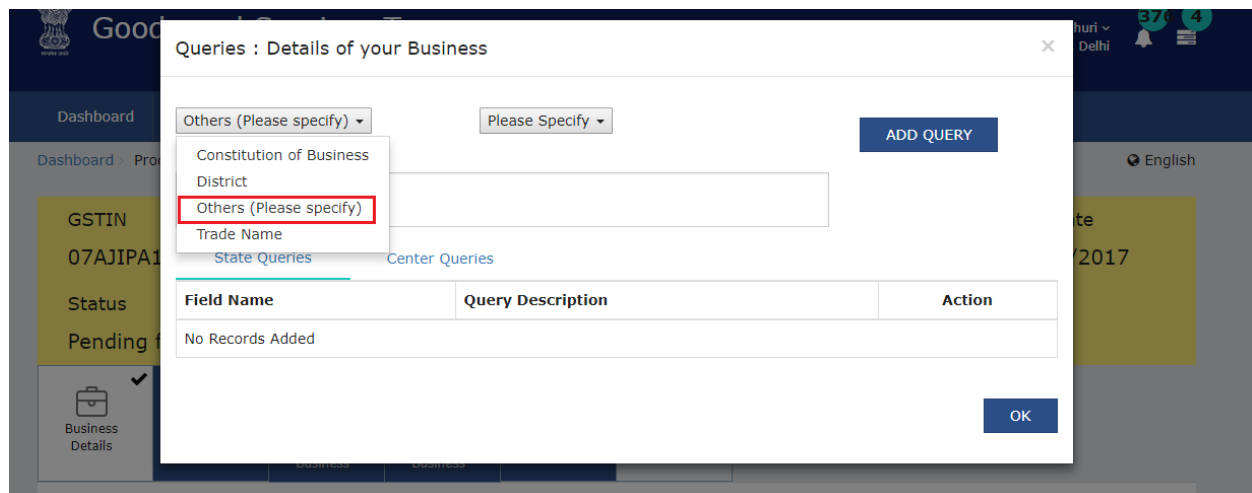
State Queries

Center Queries

Field Name	Query Description	Action
Constitution of Business	Constitution of Business does not match with the proof attached. Kindly correct the same.	







OK

Query section of each page has an option of “Others”. You can select this option to add free text query in the page.



11. You can raise multiple queries, if required on the page. Once done, click **OK**. The section with queries gets highlighted with a yellow underline.

GSTIN	ARN	Date of Receipt	Due Date
07AJIPA1572EI13	AA070917000264D	27/09/2017	23/10/2017
Status			
Pending for Processing			

 Business Details	 Promoter / Partners	 Principal Place of Business	 Additional Place of Business	 Verification	 Remarks
---	--	--	---	---	--

#### Details of your Business

Legal Name of Business (as per PAN)		
<b>GST Training</b>		
Trade Name		
<b>sailu6yesh12</b>		
Constitution of Business		
<b>Proprietorship</b>		
District	Date of Amendment	Reason
<b>North West Delhi</b>	<b>19/09/2017</b>	<b>no district</b>
State	State Jurisdiction	Center Jurisdiction
<b>Delhi</b>	<b>ward,</b>	
Permanent Account Number (PAN)		
<b>GDOPS9112J</b>		

#### Document Upload









Registration Certificate

No Document Added

VERIFY & CONTINUE

12. Verify each page of the application by visiting each tab. Click the **VERIFY and CONTINUE** button.

GSTIN		ARN		Date of Receipt		Due Date	
07AJIPA1572EI13		AA070917000264D		27/09/2017		23/10/2017	
Status							
Pending for Processing							
 Business Details	 Promoter / Partners	 Principal Place of Business	 Additional Place of Business	 Verification	 Remarks		

#### Details of your Business

Legal Name of Business (as per PAN)		
<b>GST Training</b>		
Trade Name		
<b>sailu6yesh12</b>		
Constitution of Business		
<b>Proprietorship</b>		
District	Date of Amendment	Reason
<b>North West Delhi</b>	<b>19/09/2017</b>	<b>no district</b>
State	State Jurisdiction	Center Jurisdiction
<b>Delhi</b>	<b>ward,</b>	
Permanent Account Number (PAN)		
<b>GDOPS9112J</b>		

#### Document Upload



Registration Certificate

No Document Added

VERIFY & CONTINUE

A check mark appearing on the tab indicates the page has been verified.

GSTIN	ARN	Date of Receipt	Due Date
07AJIPA1572EI13	AA070917000264D	27/09/2017	23/10/2017
Status			
Pending for Processing			

Business Details ✓	Promoter / Partners ✓	Principal Place of Business ✓	Additional Place of Business ✓	Verification ✓	Remarks
--------------------	-----------------------	-------------------------------	--------------------------------	----------------	---------

#### Remarks & Notings

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

**ADD REMARKS**

13. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are made for your reference and will not be displayed to the taxpayer.

Business Details ✓	Promoter / Partners ✓	Principal Place of Business ✓	Additional Place of Business ✓	Verification ✓	Remarks
--------------------	-----------------------	-------------------------------	--------------------------------	----------------	---------

#### Remarks & Notings

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

**ADD REMARKS**

Is there any change in the Jurisdiction?\*

☐ No

14. In case you want to change the jurisdiction, select **Yes** for Is there any change in jurisdiction.

15. In the **Ward/Circle/Sector No** drop-down list, select the Ward/Circle/Sector No for the new jurisdiction.

Is there any change in the Jurisdiction? \*

☒ Yes

State  
Delhi

State Jurisdiction

Ward/Circle/Sector No \*

BACK

GENERATE SCN

APPROVE

16. Click the **GENERATE SCN** button.

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

V Deeksha Sindhuri ( Assistant Commissioner )

27/09/2017

Photograph is not clear.

Is there any change in the Jurisdiction? \*

☐ No

BACK

GENERATE SCN

APPROVE

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17. A Show Cause Notice for seeking clarifications is generated for the queries raised. In case, the Tax Official intends the taxpayer to appear before him and sort out the queries, he can select the checkbox and enter the date and time before which the taxpayer needs to appear to the authority.

Click the **GENERATE SCN** button.

GSTIN 07AJIPA15/2EK11

**Application Reference Number (ARN) :**  
AA070917000263F


**Dated** 27/09/2017

**Notice for Seeking Additional Information / Clarification / Documents relating to Application for Amendment**

This is with reference to your amendment application filed vide ARN AA070917000263F Dated – 27/09/2017. The Department has examined your application and is not satisfied with it for the following reasons:

- Promoters/Partners - MUKESH DHANJIBHAI KARSHALA - Document Upload - Others (Please specify) - Photograph is not clear. Please upload photo with clear resolution.

**You are directed to submit your reply by 10/10/2017**

☒ You are hereby directed to appear before the undersigned authority on  

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

**V Deeksha Sindhuri**  
**Assistant Commissioner**  
ward, DL001

BACK

GENERATE SCN

Top

18. Click the **PROCEED** button.

GSTIN 07AJIPA15/2EK11

**Application Reference Number (ARN) :**  
AA070917000263F


**Dated** 27/09/2017

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**Assistant Commissioner**  
ward, DL001

**Warning**

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CANCEL PROCEED

BACK GENERATE SCN

Top

19. Affix your DSC and click the **Sign** button.

This is with reference to your amendment application filed vide ARN AA070917000263F Dated – 27/09/2017. The Department has examined your application and is not satisfied with it for the following reasons:

- Promoters/Partners - MUKESH DHANJIBHAI KARSHALA - Document Upload - Others (Please specify) - Photograph is not clear. Please upload a clear photograph.

**You are directed to submit the following documents:**

☒ You are hereby directed to submit the following documents:

23:00

If no response is received within 7 working days, a reminder will be issued.

Deeksha Sindhuri  
Assistant Commissioner  
ward, 1

GENERATE SCN

Unable to connect to the system. Please check your internet connection and restart your system, and try again.

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20. A success message will be displayed. Click the **OK** button.

**Notice for Seeking Additional Information / Clarification / Documents relating to Application for Amendment**

This is with reference to your amendment application filed vide ARN AA070917000263F Dated – 27/09/2017. The Department has examined your application and is not satisfied with it for the following reasons:

- Promoters/Partners - MUKESH DHANJIBHAI KARSHALA - Document Upload - Others (Please specify) - Photograph is not clear. Please upload a clear photograph.

**You are directed to submit the following documents:**

☒ You are hereby directed to submit the following documents:

23:00

If no response is received within 7 working days, a reminder will be issued.

Deeksha Sindhuri  
Assistant Commissioner  
ward, 1

BACK GENERATE SCN

**Success**

Show Cause Notice has been generated

Click on ok to redirect to dashboard

OK

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**Note:** The Taxpayer will be given 7 working days' time to file reply to the Notice for seeking clarifications.

## Approve Amendment Application in case of first time receipt of the Amendment Application

Notice, the date of amendment and reason provided by the taxpayer for amendment of core fields is displayed.

### Details of your Business

Legal Name of Business (as per PAN)

**GST Training**

Trade Name

**sailu6yesh12**

Constitution of Business

**Proprietorship**

District

**North West Delhi**

Date of Amendment

**19/09/2017**

Reason

**no district**

State

**Delhi**

State Jurisdiction

**ward,**







Center Jurisdiction

Permanent Account Number (PAN)

**GDOPS9112J**

6. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by taxpayers in other tabs.

GSTIN	ARN	Date of Receipt	Due Date
07AJIPA1572EI13	AA070917000264D	27/09/2017	23/10/2017
Status			
Pending for Processing			

 Business Details	 Promoter / Partners	 Principal Place of Business	 Additional Place of Business	 Verification	 Remarks
---	--	--	---	---	--

#### Details of your Business

Legal Name of Business (as per PAN)		
<b>GST Training</b>		
Trade Name		
<b>sailu6yesh12</b>		
Constitution of Business		
<b>Proprietorship</b>		
District	Date of Amendment	Reason
<b>North West Delhi</b>	<b>19/09/2017</b>	<b>no district</b>
State	State Jurisdiction	Center Jurisdiction
<b>Delhi</b>	<b>ward,</b>	
Permanent Account Number (PAN)		
<b>GDOPS9112J</b>		

#### Document Upload



Registration Certificate

No Document Added

VERIFY & CONTINUE

7. Visit each tab and verify each page of the application. A check mark appearing on the tab indicates the page has been verified.

8. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.

Business Details ✓

Promoter / Partners ✓

Principal Place of Business ✓

Additional Place of Business ✓

Verification ✓

Remarks

### Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

Is there any change in the Jurisdiction? \*

☐ No

BACK

GENERATE SCN

APPROVE

9. In case you want to change the jurisdiction, select **Yes** for Is there any change in jurisdiction.
10. In the **Ward/Circle/Sector No** drop-down list, select the Ward/Circle/Sector No for the new jurisdiction.

Is there any change in the Jurisdiction? \*

☒ Yes

State

Delhi

State Jurisdiction

Ward/Circle/Sector No \*

BACK

GENERATE SCN

APPROVE

11. Click the **APPROVE** button.

Business Details ✓	Promoter / Partners ✓	Principal Place of Business ✓	Additional Place of Business ✓	Verification ✓	Remarks
--------------------	-----------------------	-------------------------------	--------------------------------	----------------	---------

### Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

Is there any change in the Jurisdiction? \*

☐ No

BACK
GENERATE SCN
APPROVE

12. Order for amendment is generated. Click the **GENERATE ORDER** button.

123123123qw, editedqw, editedqw, 1232132qw, 1123123qw, South Delhi, Delhi,111111

**Registration Number (GSTIN/Unique ID Number (UIN))** 07BEZPK2997E5ZN

**Application Reference Number (ARN) :** AA070917000213K **Dated** 25/09/2017

**Order of Amendment**

This has reference to your application number AA070917000213K dated 25/09/2017 regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

**V Deeksha Sindhuri**  
**Assistant Commissioner**  
**, 1**

**27/09/2017**  
**Delhi**

BACK
GENERATE ORDER

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Site Last Updated on 06/11/2016 01:10

↑  
Top

13. Click the **PROCEED** button.

123123123qw, editedqw, editedqw, 1232132qw, 1123123qw, South Delhi, Delhi,111111

**Registration Number (GSTIN/Unique ID Number (UIN))** 07BEZPK2997E5ZN

**Application Reference Number (ARN)** AA070917000213K

**Dated** 25/09/2017

This has reference to your application number AA070917000213K. Your application has been examined and registration is available on your dashboard for details.

**27/09/2017**  
**Delhi**

**Warning**

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

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14. Affix your DSC and click the **Sign** button.

123123123qw, editedqw, editedqw, 1232132qw, 1123123qw, South Delhi, Delhi,111111

**Registration Number (GSTIN/Unique ID Number (UIN))** 07BEZPK2997E5ZN

**Application Reference Number (ARN)** : AA070917000213K

**Dated** 25/09/2017

This has reference to your application number AA070917000213K. Your application has been examined and registration is available on your dashboard for details.

**27/09/2017**  
**Delhi**

Retrieving installed digital signatures..

**GST Digital Signature Signer**

**Goods and Services Tax** **Digital Signature Signer**

Content To Sign

85f4e591959c8acf3f62371eabac31ca1369d6e42c8cdfeda190713c7c6ec45f

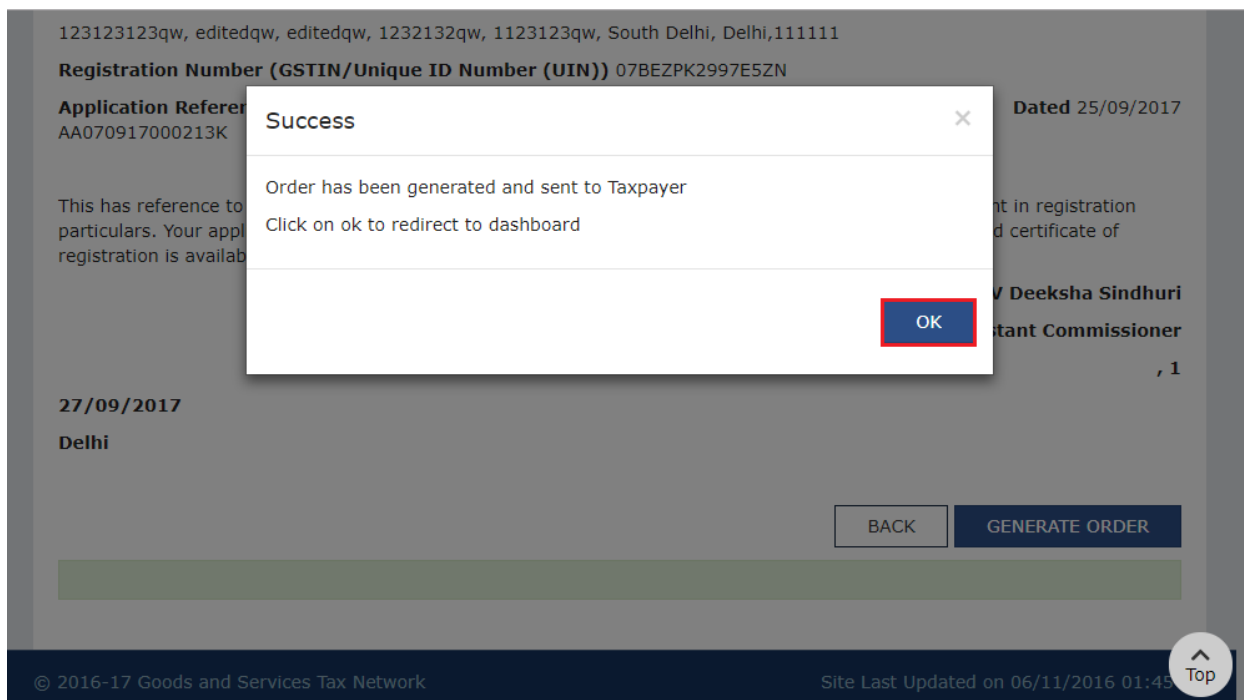
Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA157ZE	e-Mudhra Sub CA for ...	2000001253	12-09-2018
632097	SAP SSO User Sub CA	45186067015620045330	04-10-2017
test12	e-Mudhra Sub CA for ...	100000035569	01-05-2019
test16	e-Mudhra Sub CA for ...	100000035577	01-05-2019
AALFP2500M	e-Mudhra Sub CA for ...	2000001255	12-09-2018

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15. A success message will be displayed. Click the **OK** button.



**Note:** On approval, work-item will get closed. The taxpayer/ applicant will be communicated about approval through SMS and Email of the Primary Authorized Signatory.

## Approve the Resubmitted Amendment Application


Once the taxpayer has responded to the SCN, the Tax Official can approve or reject the application within 7 working days.

6. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by taxpayers in other tabs. Click the monitor icon for the fields where you want to verify if the taxpayer has responded to the queries raised.

Residential Address in India

Building No. / Flat No.	Floor No.	Name of the Premises / Building
C-405		
Road / Street	City / Town / Locality / Village	Country
Ananth Nagar	Bangalore	India
State	District	PIN Code
Karnataka	Bengaluru (Bangalore) Urban	560100

Document Upload




Date of Amendment  
14/09/2017

Reason  
To update the details of new partner who has been added to the existing business.

CLOSE

Top

Notice, if the taxpayer has responded to the queries raised by the Tax Official.

Residential Address in India

Building No. / Flat No.	Floor No.	Name of the Premises / Building

Queries : Document Upload

State Queries
Center Queries

Field Name	Query Description	Response
Others (Please specify)	Photograph is not clear. Please upload photo with clear resolution.	A new photograph has been added for the new partner.

OK

Date of Amendment  
14/09/2017


Reason  
To update the details of new partner who has been added to the existing business.


CLOSE


Top


7. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.


8. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.
9. Click the **APPROVE** button.


 Business Details ✓

 Promoter / Partners ✓

 Principal Place of Business ✓

 Additional Place of Business ✓

 Verification ✓

 Remarks

### Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

Is there any change in the Jurisdiction?

No

BACK

REJECT

APPROVE

10. Order for amendment is generated. Click the **GENERATE ORDER** button.

123123123qw, editedqw, editedqw, 1232132qw, 1123123qw, South Delhi, Delhi,111111

**Registration Number (GSTIN/Unique ID Number (UIN))** 07BEZPK2997E5ZN

**Application Reference Number (ARN) :** AA070917000213K **Dated** 25/09/2017

**Order of Amendment**

This has reference to your application number AA070917000213K dated 25/09/2017 regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

**V Deeksha Sindhuri**  
**Assistant Commissioner**  
1

**27/09/2017**  
**Delhi**

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11. Click the **PROCEED** button.

123123123qw, editedqw, editedqw, 1232132qw, 1123123qw, South Delhi, Delhi,111111

**Registration Number (GSTIN/Unique ID Number (UIN))** 07BEZPK2997E5ZN

**Application Reference Number (ARN) :** AA070917000213K **Dated** 25/09/2017

This has reference to your application number AA070917000213K dated 25/09/2017 regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

**V Deeksha Sindhuri**  
**Assistant Commissioner**  
1

**27/09/2017**  
**Delhi**

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12. Affix your DSC and click the **Sign** button.

123123123qw, editedqw, editedqw, 1232132qw, 1123123qw, South Delhi, Delhi,111111

**Registration Number (GSTIN/Unique ID Number (UIN))** 07BEZPK2997E5ZN

**Application Reference Number (ARN) :**  
AA070917000213K

Dated 25/09/2017

This has reference to your application number A...  
particulars. Your application has been examined...  
registration is available on your dashboard for d...

**27/09/2017**

**Delhi**

Retrieving installed digital signatures..

**GST Digital Signature Signer**

**Goods and Services Tax** **Digital Signature Signer**

Content To Sign

85f4e591959c8acf3f62371eabac31ca1369d6e42c8cdfeda190713c7c6ec45f

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJ1PA1572E	e-Mudhra Sub CA for ...	2000001253	12-09-2018
632097	SAP SSO User Sub CA	45186067015620045330	04-10-2017
test12	e-Mudhra Sub CA for ...	100000035569	01-05-2019
test16	e-Mudhra Sub CA for ...	100000035577	01-05-2019
AALFP2500M	e-Mudhra Sub CA for ...	2000001255	12-09-2018

Cancel View Certificate Sign

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13. A success message will be displayed. Click the **OK** button.

123123123qw, editedqw, editedqw, 1232132qw, 1123123qw, South Delhi, Delhi,111111

**Registration Number (GSTIN/Unique ID Number (UIN))** 07BEZPK2997E5ZN

**Application Referen**  
AA070917000213K

Dated 25/09/2017

This has reference to...  
particulars. Your appl...  
registration is availab...

**27/09/2017**

**Delhi**

Order has been generated and sent to Taxpayer  
Click on ok to redirect to dashboard

**Success**

OK

BACK GENERATE ORDER

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**Note:** On approval, work-item will get closed. The taxpayer/ applicant will be communicated about approval through SMS and Email of the Primary Authorized Signatory.


## Reject the Resubmitted Amendment Application

Once the taxpayer has responded to the SCN, the Tax Official can approve or reject the application within 7 working days.


In case taxpayer does not respond within 7 working days' time, work-item will go back to Tax Official for processing and the Tax Official can only reject the application.


6. Review each section thoroughly. Click the VERIFY & CONTINUE button to move ahead and review the information given by taxpayers in other tabs. Click the monitor icon for the fields where you want to verify if the taxpayer has responded to the queries raised.


Click the monitor icon for the fields where you want to verify if the taxpayer has responded to the queries raised.

**Residential Address in India** 

Building No. / Flat No.	Floor No.	Name of the Premises / Building
<b>C-405</b>		
Road / Street	City / Town / Locality / Village	Country
<b>Ananth Nagar</b>	<b>Bangalore</b>	<b>India</b>
State	District	PIN Code
<b>Karnataka</b>	<b>Bengaluru (Bangalore) Urban</b>	<b>560100</b>


**Document Upload** 

  
Photograph

  
Queries

Date of Amendment  
**14/09/2017**

Reason  
**To update the details of new partner who has been added to the existing business.**

CLOSE   
Top

Notice, if the taxpayer has responded to the queries raised by the Tax Official.

Residential Address in India

Building No. / Flat No.

Floor No.

Name of the Premises / Building

Queries : Document Upload

State Queries

Center Queries

Field Name	Query Description	Response
Others (Please specify)	Photograph is not clear. Please upload photo with clear resolution.	A new photograph has been added for the new partner.

OK

Date of Amendment

Reason

14/09/2017

To update the details of new partner who has been added to the existing business.

CLOSE

Top

- Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.
- On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.
- Click the **REJECT** button.

The documentary evidence of photo provided for new partner is not clear. The photograph uploaded is appearing blank.

Choose File

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

Is there any change in the Jurisdiction?

☐ No

BACK

REJECT

APPROVE

Top

10. Order for rejection is generated. Select the checkbox for the reason for rejection and click the **GENERATE ORDER** button.

ANGAD JASBIRSINGH ARORA,  
1, MG, ECITY, Central Delhi, Delhi,110019  
**GSTIN** 07AJIPA1572EK11

**Order of Rejection of Application for Amendment**

This has reference to your reply filed vide ARN **AA070917000263F** Dated – **27/09/2017**. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

☐ Promotor / Partner - Document Upload - Others (Please specify) - Photograph is not clear. Please upload photo with clear resolution.

Others

Enter others

Therefore, your application is hereby rejected in accordance with the provisions of the Act.

**V Deeksha Sindhuri**  
**Assistant Commissioner**  
**ward, 1**

BACK

**GENERATE ORDER**

Top

11. Click the **PROCEED** button.

ANGAD JASBIRSINGH ARORA,  
1, MG, ECITY, Central Delhi, Delhi,110019  
**GSTIN** 07AJIPA1572

This has reference to your reply filed vide ARN **AA070917000263F** Dated – **27/09/2017**. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

☒ Promotor / Partner - Document Upload - Others (Please specify) - Photograph is not clear. Please upload photo with clear resolution.

Others


Enter others


Therefore, your application is hereby rejected in accordance with the provisions of the Act.

**V Deeksha Sindhuri**  
**Assistant Commissioner**  
**ward, 1**

BACK

**GENERATE ORDER**

Top



**Warning**

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL

**PROCEED**

12. Affix your DSC and click the **Sign** button.

ANGAD JASBIRSINGH ARORA,  
1, MG, ECITY, Central Delhi, Delhi,110019  
**GSTIN** 07AJIPA1572EK11

This has reference to your  
the same has not been fou

☒ Promotor / Partner -  
resolution.

Others  
Enter others

Therefore, your application

Retrieving installed digital signatures...

**GST Digital Signature Signer**

**Goods and Services Tax** **Digital Signature Signer**

Content To Sign  
5fbc84fd12b2c995eae8d986c08c97682b01f3ad97b025ed4a479c51d53b294a

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA1572E	e-Mudhra Sub CA for ...	2000001253	12-09-2018
632097	SAP SSO User Sub CA	45186067015620045330	04-10-2017
test12	e-Mudhra Sub CA for ...	100000035569	01-05-2019
test16	e-Mudhra Sub CA for ...	100000035577	01-05-2019
AALFP2500M	e-Mudhra Sub CA for ...	2000001255	12-09-2018

Cancel View Certificate Sign

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BACK GENERATE ORDER

Top

13. A success message will be displayed. Click the **OK** button.

ANGAD JASBIRSINGH ARORA,  
1, MG, ECITY, Central Delhi, Delhi,110019  
**GSTIN** 07AJIPA1572EK11

This has reference to  
the same has not been

☒ Promotor / Part  
resolution.

Others  
Enter others

Therefore, your application is hereby rejected in accordance with the provisions of the Act.

V Deeksha Sindhuri  
Assistant Commissioner  
ward, 1

BACK GENERATE ORDER

Top

**Success**

Order has been generated and sent to Taxpayer  
Click on ok to redirect to dashboard

OK

**Note:**

- On rejection, work-item will get closed.
- Auto-rejection of the application is not built in the system.
- Rejection order will be generated specifying the reasons for rejection of the application. The Primary Authorized Signatory will be communicated about rejection of the application through SMS or Email.

# Processing of Enrolment of GST Practitioner

## FAQs > Processing of Enrolment of GST Practitioner

### 1. How can I access the Application of Enrolment as GSTP that are waiting in my queue for processing?

Navigate to **Dashboard > Application of Enrolment as GSTP** to access the Enrolment Applications filed by GST Practitioners that are waiting in your queue.

### 2. While processing the Application of Enrolment as GSTP, can I mark the applicant's site for field visit for a physical survey?

Yes, the Tax Officials can flag the ARN / work item for **Post Registration Field Visit** at any stage while processing the **Application of Enrolment as GSTP**.

### 3. How many queries can I raise in an Application of Enrolment as GSTP?

A Tax Official can raise multiple queries, but all of these queries need to be raised together in one go.

### 4. I have verified the section of the Application of Enrolment as GSTP. I want to reject the Application of Enrolment but I can't see a REJECT button. Why?

As a Tax Official, you cannot reject Application of Enrolment as GSTP upon first review. You can:

- Generate Show Cause Notice
- Approve

The principal of natural justice demands that you give an opportunity to the applicant to be heard.

Therefore, if there are inconsistencies in the application, you can raise a notice seeking clarification. The applicant has seven working days to respond to this notice. In case the applicant fails to respond to the notice or provides an unsatisfactory response, then you can reject their application.

### 5. I am neither able to APPROVE the Application of Enrolment as GSTP, nor raise a Show Cause Notice. Why?

Please make sure you have verified each section and clicked the **VERIFY & CONTINUE** button in each section available at the bottom of the page. When you do so, the sections will be highlighted in blue colour.

## **6. I have verified the section of the Application of Enrolment as GSTP. I want to issue SCN in the Application of Enrolment but I can't do it. Why?**

Once the applicant has responded to the queries of Tax Official, the Tax Official cannot raise an SCN again. Based on the response of the applicant, you can:

- Reject in case the responses to queries are not satisfactory
- Approve in case the responses to queries are satisfactory

## **7. What is the time limit for processing the Application of Enrolment as GSTP?**

There is no time limit specified to process the Application of Enrolment as GSTP. However, the GST Portal will send an alert notification to the concerned Tax Official after 15 days from the date of receipt of the Enrollment Application.

## **8. What is the specified time limit for processing Application of Enrolment as GSTP once the applicant has responded to the Tax Official's queries?**

There is no time limit specified to process the applicant's responses filed for Application of Enrolment as GSTP. However, the GST Portal will send an alert notification to the concerned Tax Official after 15 days from the date of receipt of responses to remind him / her of the pending item in their queue.

## **9. Which role can approve the Application of Enrolment as GSTP?**

Tax Official who has been assigned the GSTP Approval role can approve the Application of Enrolment as GSTP.

## **10. What are the various statuses of the Application of Enrolment as GSTP?**

- In case the application has been routed to the Tax Official for processing for the first time, the Status will be **Pending for Processing**.
- In case the application has been resubmitted with responses to the queries to the Tax Official, the Status will be **Pending for Order**.

### **11. Will the Application of Enrolment as GSTP be assigned at jurisdiction levels?**

Application of Enrolment as GSTP will be assigned at state level. There is otherwise no need to assign “GSTP Approval” role at each jurisdictional/ territorial level.

### **12. Who will process the Application of Enrolment as GSTP?**

GST Practitioner can select either “centre” or “state” as their approving authority. Enrolment Applications, where applicant has chosen “State” as approving authority, shall get assigned to the designated state officer. If there are more than one officers in “GSTP Approval” role in a state, applications will get assigned in round-robin pattern.

### **13. Can a GST Practitioner operate only under the state with which he/ she is registered?**

Once application is approved, GST Practitioner can operate anywhere in India.

### **14. How is the GST Practitioner informed about the action taken by an officer?**

The GST Practitioner will be communicated through SMS and E-mail message about any action taken by the Tax Official on the Enrolment Application of GSTP like approval / rejection/ raise query.

### **15. How can I track existing registrations mapped to same PAN of the business/ entity on the GST Portal during processing of the Enrollment application of the GSTP?**

While processing the enrollment application of GSTP or any registration application of a taxpayer, you can click on ‘Existing Registrations’ hyperlink available above Application header. You will thus be able to view all the submitted applications mapped to a single PAN.

# Manual > Processing of Enrolment of GST Practitioner

## How can I process for enrolment of GST Practitioner?

For processing the application for enrolment of GST Practitioner (GSTP), perform the following steps:

1. Access the GST Portal for Tax Official. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing. Click on the **Application of Enrolment as GSTP** link to view the list of ARN of the Enrolment as GSTP Applications that needs to be processed.

The screenshot shows the GST Portal Dashboard. At the top, there is a navigation bar with tabs: Dashboard, Registration, Payments, MIS, Services, and Help. Below this, the 'Registration' tab is selected. On the left side, there is a sidebar with a '5' icon and a 'Registration' link. The main content area displays a list of applications. The 'Application of Enrolment as GSTP' link is highlighted with a red box. To the right, there is an 'Alerts' section showing 'Approved New Registration Application' and 'SCN raised on registration application'.

Count	Application Type
0	Application for Registration
0	Application for Enrolment
0	Application for Amendment
0	Application for Surrender
0	Cancellation proceedings of Registration
0	Application for Revocation of Cancellation
5	Application of Enrolment as GSTP
0	Application for Registration as TDS/TCS

4. Click the **ARN Number** of the Enrolment as GSTP Applications that you want to process.

**Note:**

- The ARNs are arranged in the descending order of the Due Date. The application submitted first will be shown on top of the list.
- The **Due Date** column displays the date by when the pending task/ action should be completed.
- The **Status** column displays the current status of the Enrolment as GSTP Applications.

## Application of Enrolment for GSTP

Close by > > Today 0 2 Working Days 0 3 Working Days 0

ARN Number	Business Name	Due Date	Status	Queries Raised
<a href="#">AA071017000097P</a>	ANGAD JASBIRSINGH ARORA	-	Pending for Processing	<span>0</span>
<a href="#">AA0710170001034</a>	MUKESH DHANJIBHAI KARSHALA	-	Pending for Order	<span>1</span>
<a href="#">AA0710170000614</a>	Gyanendra prakash dwivedi	-	Pending for Processing	<span>0</span>
<a href="#">AA070917000325D</a>	ANGAD JASBIRSINGH ARORA	-	Pending for Order	<span>2</span>
<a href="#">AA071017000020A</a>	MUKESH DHANJIBHAI KARSHALA	-	Pending for Order	<span>2</span>

5. Notice, if the Enrolment as GSTP Application has come for first time for processing or it is a resubmitted application.

**In case the application has been routed to the Tax Official for processing for the first time, the Status will be Pending for Processing.**

**In case the application has been resubmitted with responses to the queries to the Tax Official, the Status will be Pending for Order.**

On clicking ARN, the Enrolment as GSTP Application filed by the GST Practitioner is displayed for processing. The header contains various sections containing information pertaining to each section. The rest of the application body contains information filled-in by the Taxpayer .

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾
Dashboard > List of Applications > Processing of Application for Enrolment as GST Practitioner					English
ARN		Date of Receipt	Due Date	Status	
AA0710170000614		09/10/2017		Pending for Processing	
General Details	Applicant Details	Professional Address	Verification	Remarks	
<b>Application for GST Practitioner</b> <b>General Details</b>					
Enrolling Authority		State / UT	Date of Application		
State / UT		Delhi	12/10/2017		
Enrolment Sought as		Name of Institute, in Case of CA/CS/CMA with COP			
Company Secretary holding COP		Institute of Company Secretaries of India			
Membership type		Membership Number	Date of Enrolment / Membership		
Associate		1212121212	12/10/2017		
Membership Valid up to		Name of University/Institute	Year of Passing		
Qualifying Degree for enrolment as GST Practitioner					
<b>Document Upload</b>					
Pension Certificate issued by AG office or LPC					
<a href="#">VERIFY &amp; CONTINUE</a>					

## Existing Registrations

**Note:** To view existing registrations mapped to same PAN, click on '**Existing Registrations**' hyperlink available above Application header.

It is possible that an applicant is registered as a taxpayer as well as GSTP. In such cases, the existing registrations of the applicant as taxpayer 'having same PAN' will be visible from **Existing Registrations** hyperlink.

Existing Registrations		
ARN	Date of Receipt	Status
AA071117000227Q	27/11/2017	Pending for Processing

On clicking, '**Existing Registrations**' hyperlink, a new screen will be populated displaying details of as on date:

- (i) Status of all the applications for registrations (ARNs) mapped to PAN and pending with tax official for processing / clarifications / Order / Rejected.
- (ii) Status of all the application for registration (ARNs) mapped to PAN and approved.
- (iii) Status of the GSTIN. This will include Temporary IDs generated against that PAN.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

[BACK](#)

(a) Click **ARN** hyperlink.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

[BACK](#)

On clicking **ARN** hyperlink, Tax Official will be redirected to 'Search ARN Details" page, from where he can retrieve the details of that ARN.

[Click here to know more about Search ARN Details.](#)

Dashboard > Search ARN Details English

### Search ARN Details

Search Advanced Search

• Indicates mandatory fields

Status ARN

Open

(b) Click **GSTIN/ UIN/ GSTPID** hyperlink.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	AA070517000016Q		Normal	Pending for Processing				NA
Delhi	AA070517000018M	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA0705170000201	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA070517000023V	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	AA070517000024T	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA070617000043R		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

On clicking **GSTIN/ UIN/ GSTPID** hyperlink, Tax Official will be redirected to 'Get Taxpayer Details' page, from where he can retrieve the details of that GSTIN.

[Click here to know more Get Taxpayer Details.](#)

Dashboard > Get Taxpayer Details English

### Get Taxpayer Details

GSTIN/UIN/Temporary ID (Find GSTIN/UIN/TEMPID)

(c) Click **Reason for Rejection** hyperlink.

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

On clicking **Reason for Rejection** hyperlink, the reasons for rejection of application is displayed. Click the **OK** button.

Reject Reasons
1. Authorized Signatory - Document Upload - Document - Document not correct
2. Business Details - Details of your Business - Constitution of Business - Constitution of business is not as per PAN
3. Promoters/Partners - Personal Information - Date of Birth - Date of Birth entered is incorrect as per the records submitted
4. Authorized Signatory - Personal Information - Date of birth - Date of Birth entered is incorrect as per the records submitted
5. Goods and Services - Details of Goods - Details of Goods - aaaaa

OK

In case the Enrolment as GSTP Application is processed for first time, the Tax Officials can take the following actions

- [Generate SCN](#)
- [Approve](#)

Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN.

The Tax Officials can take the following actions, in case the Enrolment as GSTP Application is resubmitted with clarification

- [Reject](#)

- [Approve](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Reject.**

There is no time limit specified to process the application filed for enrolment of GSTP. However, an alert will be sent to Tax Official after 15 days from the date of receipt of application to process the application or receipt of reply of Notice seeking clarification, whichever is later.

### **Generate SCN in case of first time receipt of the Enrolment as GSTP Application**

During processing of Enrolment as GSTP Application, you can:

- Raise a query to seek more clarification from the GST Practitioner or any document required to process the Enrolment as GSTP Application.
- Generate Show Cause Notice (SCN) on the query raised.

6. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise a query.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾
Dashboard > List of Applications > Processing of Application for Enrolment as GST Practitioner <span>English</span>					
ARN AA0710170000614		Date of Receipt 09/10/2017		Due Date Pending for Processing	
General Details ✓	Applicant Details	Professional Address	Verification	Remarks	
<b>Application for GST Practitioner</b> <b>General Details</b>					
Enrolling Authority <b>State / UT</b>		State / UT <b>Delhi</b>		Date of Application <b>12/10/2017</b>	
Enrolment Sought as <b>Company Secretary holding COP</b>		Name of Institute, in Case of CA/CS/CMA with COP <b>Institute of Company Secretaries of India</b>			
Membership type <b>Associate</b>		Membership Number <b>1212121212</b>		Date of Enrolment / Membership <b>12/10/2017</b>	
Membership Valid up to		Name of University/Institute		Year of Passing	
Qualifying Degree for enrolment as GST Practitioner					
<b>Document Upload</b>					
Pension Certificate issued by AG office or LPC					
<a href="#">VERIFY &amp; CONTINUE</a>					

7. The Queries page is displayed. In the **Field** drop-down list, select the field for which you want to raise a query.

8. In the **Query Description** drop-down list, select the type of query to be raised.

9. Click the **ADD QUERY** button.

Queries : General Details

Field

Year of Passing

Choose the field

Year of Passing

Name of University/ Institute

Membership Number

Membership Valid up to

Others

Date of Enrolment / Membership

Select your membership type

Query Description

Choose the Description

RESET

ADD QUERY

CLOSE

SAVE

10. Queries will be displayed in the below table.

Queries : General Details

Field

Choose the field

Query Description

Choose the Description

RESET

ADD QUERY

Field Name	Query Description	Action
Year of Passing	Year of Passing does not match with the document uploaded	<div> <div></div> <div></div> </div>

CLOSE

SAVE

Query section of each page has an option of "Others". You can select this option to add free text query in the page.

11. You can raise multiple queries, if required on the page. Once done, click **SAVE**.

**Note:** You can click the **Delete** button to delete any query or click the **Edit** button to edit the queries raised .

## Queries : General Details



Field

Others

Query Description

Others

Please specify

RESET

ADD QUERY

Field Name

Query Description

Action

Year of Passing


Year of Passing does not match with the document uploaded



CLOSE

SAVE

The section with queries gets highlighted with a yellow underline.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾																								
Dashboard > List of Applications > Processing of Application for Enrolment as GST Practitioner																													
English																													
ARN		Date of Receipt	Due Date	Status																									
AA0710170000614		09/10/2017		Pending for Processing																									
1	General Details ✓	Applicant Details	Professional Address	Verification	Remarks																								
<h3>Application for GST Practitioner</h3> <h4>General Details</h4> <table border="1"> <tr> <td>Enrolling Authority</td> <td>State / UT</td> <td>Date of Application</td> </tr> <tr> <td>State / UT</td> <td>Delhi</td> <td>12/10/2017</td> </tr> <tr> <td>Enrolment Sought as</td> <td colspan="2">Name of Institute, in Case of CA/CS/CMA with COP</td> </tr> <tr> <td>Company Secretary holding COP</td> <td colspan="2">Institute of Company Secretaries of India</td> </tr> <tr> <td>Membership type</td> <td>Membership Number</td> <td>Date of Enrolment / Membership</td> </tr> <tr> <td>Associate</td> <td>1212121212</td> <td>12/10/2017</td> </tr> <tr> <td>Membership Valid up to</td> <td>Name of University/Institute</td> <td>Year of Passing</td> </tr> <tr> <td colspan="3">Qualifying Degree for enrolment as GST Practitioner</td> </tr> </table> <h4>Document Upload</h4> <div>  <p>Pension Certificate issued by AG office or LPC</p> </div>						Enrolling Authority	State / UT	Date of Application	State / UT	Delhi	12/10/2017	Enrolment Sought as	Name of Institute, in Case of CA/CS/CMA with COP		Company Secretary holding COP	Institute of Company Secretaries of India		Membership type	Membership Number	Date of Enrolment / Membership	Associate	1212121212	12/10/2017	Membership Valid up to	Name of University/Institute	Year of Passing	Qualifying Degree for enrolment as GST Practitioner		
Enrolling Authority	State / UT	Date of Application																											
State / UT	Delhi	12/10/2017																											
Enrolment Sought as	Name of Institute, in Case of CA/CS/CMA with COP																												
Company Secretary holding COP	Institute of Company Secretaries of India																												
Membership type	Membership Number	Date of Enrolment / Membership																											
Associate	1212121212	12/10/2017																											
Membership Valid up to	Name of University/Institute	Year of Passing																											
Qualifying Degree for enrolment as GST Practitioner																													
<div>VERIFY &amp; CONTINUE</div>																													

12. Verify each page of the application by visiting each tab. Click the **VERIFY and CONTINUE** button.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾																								
Dashboard > List of Applications > Processing of Application for Enrolment as GST Practitioner					English																								
ARN	Date of Receipt	Due Date	Status																										
AA0710170000614	09/10/2017		Pending for Processing																										
1 General Details ✓	Applicant Details	Professional Address	Verification	Remarks																									
<h3>Application for GST Practitioner</h3> <h4>General Details </h4> <table border="1"> <tr> <td>Enrolling Authority</td> <td>State / UT</td> <td>Date of Application</td> </tr> <tr> <td>State / UT</td> <td>Delhi</td> <td>12/10/2017</td> </tr> <tr> <td>Enrolment Sought as</td> <td>Name of Institute, in Case of CA/CS/CMA with COP</td> <td></td> </tr> <tr> <td>Company Secretary holding COP</td> <td>Institute of Company Secretaries of India</td> <td></td> </tr> <tr> <td>Membership type</td> <td>Membership Number</td> <td>Date of Enrolment / Membership</td> </tr> <tr> <td>Associate</td> <td>1212121212</td> <td>12/10/2017</td> </tr> <tr> <td>Membership Valid up to</td> <td>Name of University/Institute</td> <td>Year of Passing</td> </tr> <tr> <td colspan="3">Qualifying Degree for enrolment as GST Practitioner</td> </tr> </table> <h4>Document Upload </h4> <div> <p>Pension Certificate issued by AG office or LPC</p> </div> <div>VERIFY &amp; CONTINUE</div>						Enrolling Authority	State / UT	Date of Application	State / UT	Delhi	12/10/2017	Enrolment Sought as	Name of Institute, in Case of CA/CS/CMA with COP		Company Secretary holding COP	Institute of Company Secretaries of India		Membership type	Membership Number	Date of Enrolment / Membership	Associate	1212121212	12/10/2017	Membership Valid up to	Name of University/Institute	Year of Passing	Qualifying Degree for enrolment as GST Practitioner		
Enrolling Authority	State / UT	Date of Application																											
State / UT	Delhi	12/10/2017																											
Enrolment Sought as	Name of Institute, in Case of CA/CS/CMA with COP																												
Company Secretary holding COP	Institute of Company Secretaries of India																												
Membership type	Membership Number	Date of Enrolment / Membership																											
Associate	1212121212	12/10/2017																											
Membership Valid up to	Name of University/Institute	Year of Passing																											
Qualifying Degree for enrolment as GST Practitioner																													

A check mark appearing on the tab indicates the page has been verified.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾
Dashboard > List of Applications > Processing of Application for Enrolment as GST Practitioner					English
ARN AA0710170000614		Date of Receipt 09/10/2017		Due Date	
				Status Pending for Processing	
1	General Details ✓	Applicant Details ✓	Professional Address ✓	Verification ✓	Remarks
<p><b>Remarks</b> *</p> <div>Enter Remarks (maximum 500 words)</div> <p>Supporting Document (If any)</p> <p><input type="button" value="Choose File"/> No file chosen</p> <p>File with PDF format is only allowed.</p> <p>Maximum file size for upload is 100 KB.</p> <p><input type="button" value="ADD REMARKS"/></p>					
		<input type="button" value="BACK"/>		<input type="button" value="GENERATE SCN"/>	<input type="button" value="REJECT"/> <input type="button" value="APPROVE"/>

13. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the GST Practitioner.
14. Click the **GENERATE SCN** button.

DashboardRegistrationPaymentsMISServicesHelp

Dashboard > List of Applications > Processing of Application for Enrolment as GST PractitionerEnglish

ARN	Date of Receipt	Due Date	Status
AA0710170000614	09/10/2017		Pending for Processing

1

General Details

Applicant Details

Professional Address

Verification

Remarks

Remarks

Enter Remarks (maximum 500 words)

Supporting Document (If any)

Choose FileNo file chosen

File with PDF format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

BACK

GENERATE SCN

REJECT

APPROVE

15. A Show Cause Notice for seeking clarifications is generated for the queries raised. Click the **GENERATE SCN** button.

ARN	Date of Receipt	Due Date	Status
AA0710170000614	09/10/2017		Pending for Processing

**General Details**

**Applicant Details**

**Professional Address**

**Verification**

**Remarks**

**Reference Number :**  
XXXXXXXXXXXXXXXXXX

**To**  
Gyanendra prakash dwivedi  
GSTN, Aerocity, mahipalpur, West Delhi, Delhi, 110014

**Application Reference Number (ARN) : : AA0710170000614**

**Date**  
16/10/2017

**Dated : 09/10/2017**

**Notice for Seeking Additional Information / Clarification / Documents relating to Application for Enrolment**

This is with reference to your Enrolment application filed vide ARN AA0710170000614 Dated - 09/10/2017. The Department has examined your application and is not satisfied with it for the following reasons:

**General Details**

Field Name	Section	Query Description
Year of Passing	General Details	Year of Passing does not match with the document uploaded

**You are directed to submit your reply by** 26/10/2017

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Date: 16/10/2017  
Place: Delhi

V Deeksha Sindhuri  
**Assistant Commissioner**  
Delhi

BACK

GENERATE SCN

16. Click the **PROCEED** button.

**Notice for Seeking Additional Information / Clarification / Documents relating to Application for Enrolment**

This is with reference to your Enrolment application filed vide ARN AA0710170000614 Dated - 09/10/2017. The Department has examined your application and is not satisfied with it for the following reasons:

**General Details**

Field Name	Section	Query Description
Year of Passing	General Details	Year of Passing does not match with the document uploaded

**You are directed to submit your reply by** 26/10/2017

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Date: 16/10/2017  
Place: Delhi

V Deeksha Sindhuri  
**Assistant Commissioner**  
Delhi

BACK

GENERATE SCN

## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL

PROCEED

17. Affix your DSC and click the **Sign** button.

GSTN, Aerocity, mahipalpur, West Delhi, Delhi, 110014

Application Reference Number (ARN) : :  
AA0710170000614

Dated : 09/10/2017

Notice for Seeking Clarification

This is with reference to your application for enrolment as GST Practitioner. The Department has examined your application and is satisfied that you are eligible for enrolment.

General Details

Field Name

Year of Passing

You are directed to respond to this notice within 7 working days from the date of issue of this notice. If no response is received, a reminder will be issued.

Date: 16/10/2017

Place: Delhi

V Deeksha Sindhuri  
Assistant Commissioner  
Delhi

BACK GENERATE SCN

**GST Digital Signature Signer**

Goods and Services Tax Digital Signature Signer

Content To Sign

a1c12aff75a12a78f16e1cb4dfc699df77b9de4e2949ff1fd231d32497f2bb3d

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA1572E	e-Mudhra Sub CA for ...	2000001253	12-09-2018
test12	e-Mudhra Sub CA for ...	100000035569	01-05-2019
test16	e-Mudhra Sub CA for ...	100000035577	01-05-2019
AALFP2500M	e-Mudhra Sub CA for ...	2000001255	12-09-2018
test11	e-Mudhra Sub CA for ...	100000035567	01-05-2019

Cancel View Certificate Sign

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18. A success message will be displayed. Click the **GO BACK** button.

Dashboard > List of Applications > Processing of Application for Enrolment as GST Practitioner

English

Thank you!







System will generate show cause notice and the same will be communicated with Goods and Services Tax Practitioner shortly.

**GO BACK**

**Note:** The GST Practitioner will be given 7 working days' time to file reply to the Notice for seeking clarifications.

## Approve Enrolment as GSTP Application in case of first time receipt of the Enrolment as GSTP Application

6. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by GST Practitioner in other tabs.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾
Dashboard > List of Applications > Processing of Application for Enrolment as GST Practitioner					
English					
ARN		Date of Receipt	Due Date	Status	
AA071017000097P		12/10/2017		Pending for Processing	
 General Details	 Applicant Details	 Professional Address	 Verification	 Remarks	
<b>Application for GST Practitioner</b> <b>General Details</b>					
Enrolling Authority		State / UT	Date of Application		
State / UT		Delhi	12/10/2017		
Enrolment Sought as		Name of Institute, in Case of CA/CS/CMA with COP			
Company Secretary holding COP		Institute of Company Secretaries of India			
Membership type		Membership Number	Date of Enrolment / Membership		
Associate		1212121212	12/10/2017		
Membership Valid up to		Name of University/Institute	Year of Passing		
Qualifying Degree for enrolment as GST Practitioner					
<b>Document Upload</b>					
 Pension Certificate issued by AG office or LPC					
<div>VERIFY &amp; CONTINUE</div>					

- On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the GST Practitioner.
- Click the **APPROVE** button.

ARN	Date of Receipt	Due Date	Status
AA071017000097P	12/10/2017		Pending for Processing

General Details ✓

Applicant Details ✓

Professional Address ✓

Verification ✓

Remarks

**Remarks** \*

Enter Remarks (maximum 500 words)

Supporting Document (If any)

No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 100 KB.

9. Click the **PROCEED** button.

Supporting Document (If any)

No file chosen


File with PDF format is only allowed

Maximum file size for upload is 100

V Deeksha Sindhuri (Assistant

16/10/2017

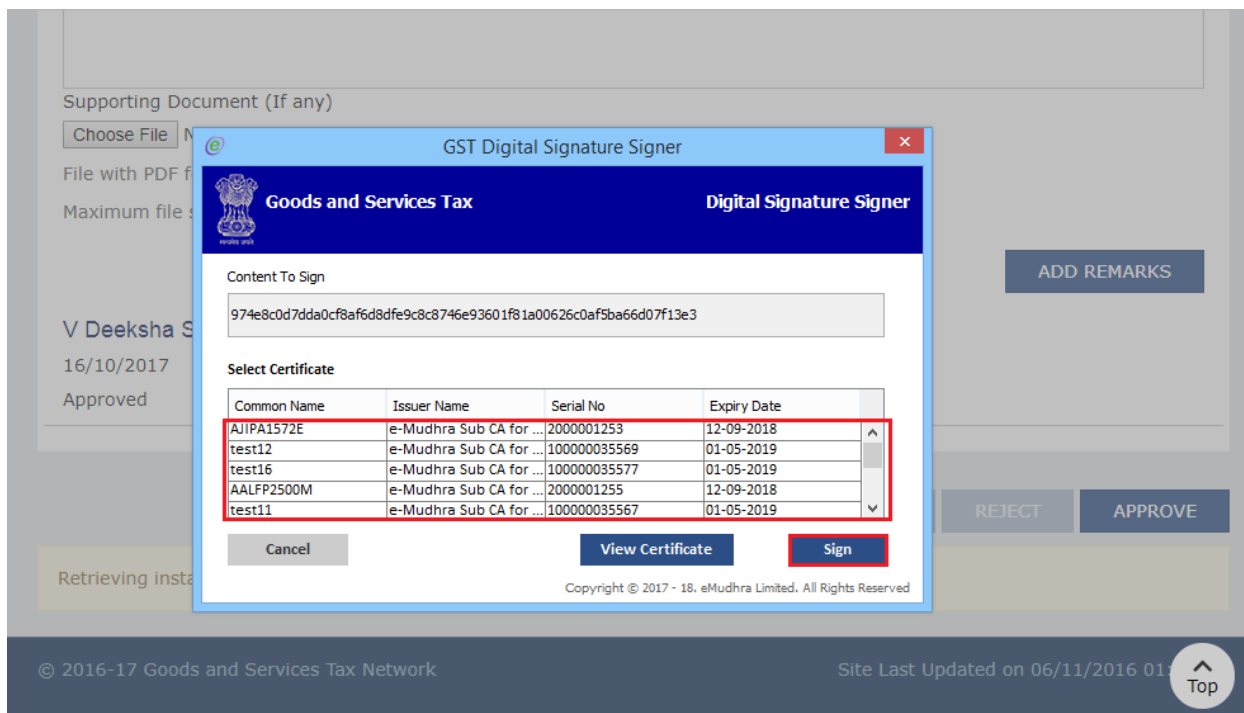
Approved



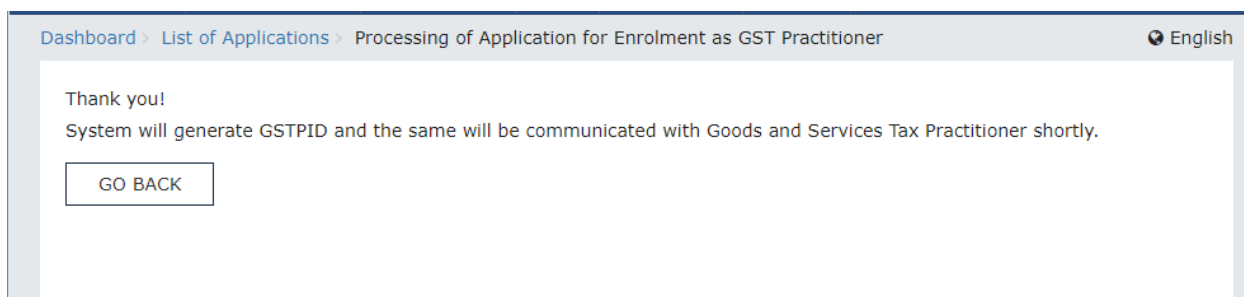
**Warning**

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

10. Affix your DSC and click the **Sign** button.



11. A success message will be displayed. Click the **GO BACK** button.



**Note:** On approval, work-item will get closed. Enrolment Certificate will be issued to the GST Practitioner. The GST Practitioner will be communicated about approval through SMS and Email.

## Approve the Resubmitted Enrolment as GSTP Application

Once the GST Practitioner has responded to the SCN, the Tax Official can approve or reject the application.

6. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by GST Practitioner in other tabs.

The section with yellow highlight shows the amended information by the GSTP.

7. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

[Dashboard](#) > [List of Applications](#) > Processing of Application for Enrolment as GST Practitioner
 English

ARN	Date of Receipt	Due Date	Status
AA0710170001034	12/10/2017		Pending for Order

1

General Details

✓

Applicant Details

✓

Professional Address

✓

Verification

Remarks

### Application for GST Practitioner

#### General Details

Enrolling Authority	State / UT	Date of Application
<b>State / UT</b>	<b>Delhi</b>	<b>12/10/2017</b>
Enrolment Sought as	Name of Institute, in Case of CA/CS/CMA with COP	
<b>Cost and Management Accountant holding COP</b>	<b>Institute of Cost Accountants of India</b>	
Membership type	Membership Number	Date of Enrolment / Membership
<b>Fellow</b>	<b>12</b>	<b>12/10/2017</b>
Membership Valid up to	Name of University/Institute	Year of Passing
		<b>2009</b>

[View](#)

Qualifying Degree for enrolment as GST Practitioner

#### Document Upload

Any other documents  
(Previous Document)

[VERIFY & CONTINUE](#)

- On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.
- Click the **APPROVE** button.

Dashboard > List of Applications > Processing of Application for Enrolment as GST Practitioner English

ARN	Date of Receipt	Due Date	Status
AA0710170001034	12/10/2017		Pending for Order

1

General Details

Applicant Details

Professional Address

Verification

Remarks

**Remarks**

Enter Remarks (maximum 500 words)

Supporting Document (If any)

No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 100 KB.

10. Click the **PROCEED** button.

Supporting Document (If any)

No file chosen

File with PDF format is only allowed

Maximum file size for upload is 100

**V Deeksha Sindhuri (Assistant**

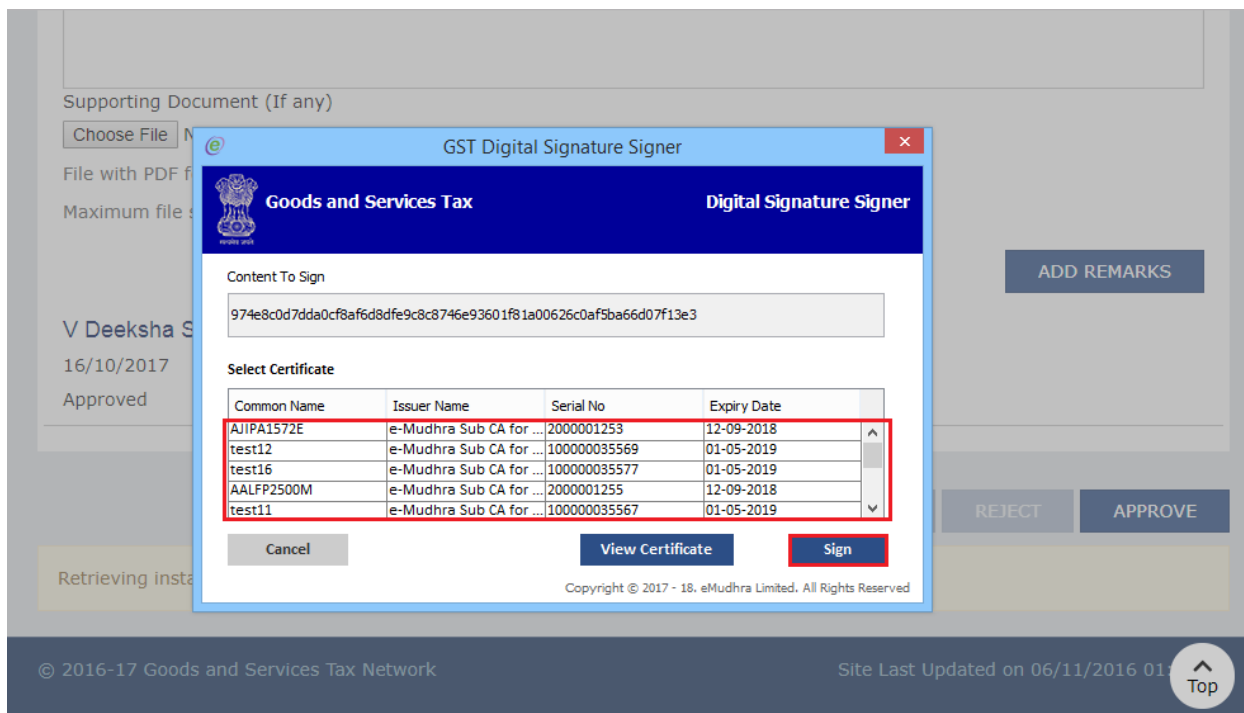
16/10/2017

Approved

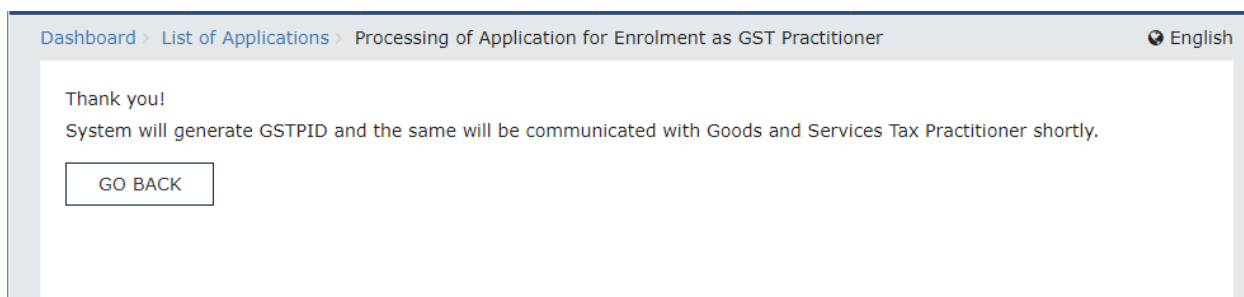
**Warning**

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

11. Affix your DSC and click the **Sign** button.



12. A success message will be displayed. Click the **GO BACK** button.



**Note:** On approval, work-item will get closed. The GST Practitioner will be communicated about approval through SMS and Email.

## Reject the Resubmitted Enrolment as GSTP Application

Once the GST Practitioner has responded to the SCN, the Tax Official can approve or reject the application.

In case taxpayer does not respond within 7 working days' time, work-item will go back to Tax Official for processing and the Tax Official can only reject the application.

6. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by taxpayers in other tabs.

The section with yellow highlight shows the amended information by the GSTP.

7. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

[Dashboard](#) > [List of Applications](#) > Processing of Application for Enrolment as GST Practitioner
 English

ARN	Date of Receipt	Due Date	Status
AA0710170001034	12/10/2017		Pending for Order

1

General Details

✓

Applicant Details

✓

Professional Address

✓

Verification

Remarks

### Application for GST Practitioner

#### General Details

Enrolling Authority	State / UT	Date of Application
<b>State / UT</b>	<b>Delhi</b>	<b>12/10/2017</b>
Enrolment Sought as	Name of Institute, in Case of CA/CS/CMA with COP	
<b>Cost and Management Accountant holding COP</b>	<b>Institute of Cost Accountants of India</b>	
Membership type	Membership Number	Date of Enrolment / Membership
<b>Fellow</b>	<b>12</b>	<b>12/10/2017</b>
Membership Valid up to	Name of University/Institute	Year of Passing
		<b>2009</b>
<a href="#">View</a>		
Qualifying Degree for enrolment as GST Practitioner		

#### Document Upload

Any other documents  
(Previous Document)


VERIFY & CONTINUE


8. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.


9. Click the **REJECT** button.


ARN	Date of Receipt	Due Date	Status
AA0710170001034	12/10/2017		Pending for Order


1

  
General  
Details

  
Applicant  
Details

  
Professional  
Address

  
Verification

  
Remarks

**Remarks\***

Enter Remarks (maximum 500 words)

Supporting Document (If any)

Choose File

No file chosen

File with PDF format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

BACK

GENERATE SCN

REJECT

APPROVE

11. The Rejection Order is generated. Select the checkbox for the reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.

ARN AA0410170000058	Date of Receipt 03/10/2017	Due Date	Status Pending for Order
------------------------	-------------------------------	----------	-----------------------------

2
  
General Details

Applicant Details

Professional Address

Verification

Remarks

**Reference Number :**  
XXXXXXXXXXXXXXXXXX

**To**  
ANGAD JASBIRSINGH ARORA  
234,fas,sfa,Chandigarh,Chandigarh-160019

**Application Reference Number (ARN) :**  
AA0410170000058

**Date**  
16/10/2017

**Dated**  
11/10/2017

**Order of Rejection of Application for Enrolment**

This has reference to your reply filed vide ARN - **AA0410170000058** Dated - **11/10/2017**.The reply has been examined and the same has not been found to be satisfactory for the following reasons:

**General Details**

	Field Name	Section	Query Description
<input type="checkbox"/>	Name of university/ institute	General Details	Name of University/ Institute does not match with the document uploaded
<input type="checkbox"/>	Year of passing	General Details	Year of Passing does not match with the document uploaded

Other reasons

Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Date: 16/10/2017

Place: Chandigarh

First Test Name

**Commissioner**


**Chandigarh**

BACK

GENERATE ORDER

11. Click the **PROCEED** button.

Field Name	Section	Query Description
<input type="checkbox"/> Name of university/ institute		Document uploaded
<input type="checkbox"/> Year of passing		Document uploaded
<p>Other reasons</p> <p>Enter reasons</p> <p>Therefore, your application is hereby rejected.</p> <p>Date: 16/10/2017</p> <p>Place: Chandigarh</p>		
<p>First Test Name</p> <p><b>Commissioner</b></p> <p><b>Chandigarh</b></p>		
<p>BACK GENERATE ORDER</p>		



### Warning

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CANCEL
PROCEED

12. Affix your DSC and click the **Sign** button.

13. A success message will be displayed. Click the **GO BACK** button.

Dashboard Registration ▾ Payments ▾ MIS Services ▾ Help ▾ Grievances

Dashboard > List of Applications > Processing of Application for Enrolment as GST Practitioner
English

**Success!**

System will generate rejection order and the same will be communicated with Goods and Services Tax Practitioner shortly.

GO BACK

**Note:**

- On rejection, work-item will get closed.
- Auto-rejection of the application is not built in the system.
- The GST Practitioner will be communicated about rejection of the application through SMS or Email message.

# Processing of TDS/ TCS Registration Application

## FAQs > Processing of TDS/ TCS Registration Application

### 1. How can I access the pending TDS / TCS Registration Applications?

Here is a screenshot of the Tax Official's Dashboard detailing the access for pending TDS / TCS Registration Applications for your reference:

#### Tax Official's Dashboard: Sample Screenshot

The screenshot displays the Tax Official's Dashboard for Goods and Services Tax. The main content area shows a 'Registration' tile with a count of 25. Below this, a list of pending applications is shown, including 'Application for Registration as TDS / TCS'. The 'Registration Application' table lists applications with columns for ARN, Business Name, Due Date, Status, and Queries Raised. The right sidebar contains 'Alerts' and 'Quick Links'.

ARN	Business Name	Due Date	Status	Queries Raised
AS2008103007601	Ganesh Harvest Solution	17-08-2016	New Application	1
ML2008103007601	Ganesh Harvest	17-08-2016	New Application	1
WQ2008103007601	Tata Motors	18-08-2016	New Application	1
QK2008103007603	Bajaj Auto	18-08-2016	New Application	1
AQ2008103007602	Smart House	19-08-2016	New Application	1
BC2008104007601	Raj Solar Panels	19-08-2016	New Application	1

Summary of all pending work items related to Registration

Summary based on due date

List-wise breakdown of pending New Registration Applications in reverse chronological order

**Step 1:** Click on **Registration** tile

**Step 2:** Click on **Application for Registration as TDS / TCS** link

**Step 3:** Select the application to process from the list by clicking on the relevant **ARN**

### 2. How do I know the due date for processing an application?

The due date for a TDS / TCS Registration Application submitted by the Taxpayer is displayed in the list-wise breakdown of pending applications. Not only that, all applications are colour-coded to indicate criticality of action w.r.t. the due date as follows:

**Red** – due today

**Amber** – due tomorrow

**Green** – due day after tomorrow

### 3. I have opened a TDS / TCS application for processing. What is the next step?

Once you open a TDS / TCS application for processing, you can begin a section-wise review. After reviewing a particular section, click the **VERIFY & CONTINUE** button at the bottom right of the page to move to the next section.

Once you have completed all the sections, you can **APPROVE** or **RAISE NOTICE SEEKING CLARIFICATION** in case you want to raise queries.

### 4. There are multiple sections in the application form. Can I navigate to other sections during processing the application?

Yes, as a Tax Official, you can view the sections of the application in any order you choose.

### 5. Can I verify and continue even if I have raised a query in the section?

Yes, you must click on **VERIFY & CONTINUE** for every section before you can pass an order on the application.

Every time you successfully verify a section without any queries, the section header will turn blue along with a check mark, indicating that you have reviewed that section.

### 6. How do I raise a query?

In every section, you can see monitor-like icons next to the sub-sections. Simply click on this icon and a query box will open as a pop-up. You can choose any of the predefined queries or select the 'Others' option to add a custom query. Once you have selected the query, click on **Add Query** and the relevant field (on which the query has been raised) will get underlined in yellow.

**Note:** It is mandatory to add custom remarks/comments even if you select a predefined query.

### 7. How many queries can I raise in a given application?

There is no restriction on the number of queries that can be raised. You can raise multiple queries.

## 8. Where can I see the number of queries I have raised?

In case you have raised queries, the total number of queries raised in an application form will be displayed in the **Queries Raised** column on the dashboard, before signing the application using your digital signature. Please refer to the below screenshot:

### Application for Registration as TDS/TCS

Close by> > Today 0 2 Working Days 0 3 Working Days 0

ARN Number	Business Name	Due Date	Status	Queries Raised
AA071017000193V	TDS	26/10/2017	Pending for Processing	2
AA0710170002024	TDS	26/10/2017	Pending for Processing	0
AA0710170000218	Cob		Pending for Order	0
AA071017000017X	Trade 7883		Pending for Order	0
AA071017000027W	Trade 1423		Pending for Order	0
AA070917000126F	TCS1		Pending for Order	0
AA0709170001596	TDS-check		Pending for Order	0

## 9. There is a Remarks section on the final page. What is it for?

The Remarks section is for any comments you wish to add to the application for your personal reference. These are confidential remarks and cannot be seen by anyone except you.

## 10. I have processed the complete application and want to reject it but I can't see a REJECT button. Why?

As a Tax Official, you cannot reject an application upon first review. The principal of natural justice demands that you afford the applicant an opportunity to be heard. Therefore, if there are inconsistencies in the application, you can raise a Notice Seeking Clarification. The Taxpayer has seven working days to respond to this notice. In case the Taxpayer fails to respond to the notice or provides an unsatisfactory response, only then you can reject their application.

## 11. I am unable to APPROVE or raise a NOTICE SEEKING CLARIFICATION. Why?

Please make sure that you have reviewed each section and clicked on **VERIFY & CONTINUE** button to mark each section as complete. You also need to mandatorily enter a comment in the *Remarks* section.

## **12. TDS / TCS Registration Application is auto-approved. Now what actions do I need to take as a Tax Official?**

Once a TDS / TCS Registration Application has been auto-approved, there is no action required by the Tax Official. However, in case you want to cancel the registration, you can initiate cancellation of the Registration Application as and when the facility is provided to the Tax Official.

## **13. What happens when I approve the application?**

Once you successfully approve the application, the system generates an approval order and e-mails it to the applicant Taxpayer along with the digitally signed Registration Certificate. You can preview the e-mail and certificate before the GST Portal sends it to the Taxpayer.

## **14. What happens when I raise a Notice Seeking Clarification?**

When you raise a Notice Seeking Clarification, the system generates your order and sends an e-mail to the applicant Taxpayer with a summary of all the queries raised, digitally signed by the concerned Tax Official. You can preview the e-mail and notice before the GST Portal sends it to the Taxpayer.

## **15. I work in a densely populated district / ward. Is there any facility for bulk approval of TDS / TCS Registration Applications?**

No, there is no bulk approval facility. As a Tax Official, you are required to review each application independently and pass the necessary statutory order.

## **16. How can I track existing registrations mapped to same PAN of the business/ entity on the GST Portal during processing of TDS/ TCS registration application?**

While processing of application for allotment of UIN by UN bodies, you can click on 'Existing Registrations' hyperlink available above Application header. You will thus be able to view all the submitted applications mapped to a single PAN.

# Manual > Processing of TDS/ TCS Registration Application

## How can I process the application filed for new TDS/ TCS registration?

Once the Application for TDS / TCS Registration gets filed, the application form will be forwarded to one of the Tax Authorities (Centre/ State) based on a predefined logic.

For processing the application for new registration, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal. The Tax Official's Dashboard is displayed.
3. Click the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing.
4. Click the **Application for Registration as TDS / TCS** link to view the list of corresponding ARNs that are waiting to be processed.

## Dashboard

46

 Registration

42 Application for Registration

0 Application for Enrolment

2 Application for Amendment

0 Application for Surrender

0 Cancellation proceedings of Registration

0 Application for Revocation of Cancellation

0 Application of Enrolment as GSTP

2 Application for Registration as TDS/TCS

0 Application for Registration as Non Resident Taxable Person

5. Select the **ARN** that you wish to process.

**Note:**

- The ARNs are arranged in the descending order of the Due Date. The application submitted first will be shown above in the list.
- The **Due Date** column displays the date by when the pending task / action should be completed.
- The **Status** column displays the current status of the registration application.

## Application for Registration as TDS/TCS

Close by> > Today 0 2 Working Days 0 3 Working Days 0

ARN Number	Business Name	Due Date	Status	Queries Raised
AA071017000227S		30/10/2017	Pending for Processing	0
AA0710170002321	Tds - valid GSTIN	31/10/2017	Pending for Order	0
AA0710170000218	Cob		Pending for Order	0
AA071017000017X	Trade 7883		Pending for Order	0
AA071017000027W	Trade 1423		Pending for Order	0
AA070917000126F	TCS1		Pending for Order	0
AA0709170001596	TDS-check		Pending for Order	0

6. Notice if the Application of Registration as TDS / TCS has come for first time for processing, or is it a resubmitted application:

- In case the application has been routed to the Tax Official for processing for the first time, the Status will be Pending for Processing.
- In case the application has been resubmitted with responses to the queries to the Tax Official, the Status will be Pending for Order.

On clicking ARN, the application form filed by the applicant is displayed for processing. The header contains various blocks containing information pertaining to each section. The rest of the webpage forms the application body and contains information filled-in by the applicant.

Business Details	Drawing and Disbursing Officer	Authorized Signatory	Office Address of Tax Deductor	Verification	Remarks
<b>Applicant Details</b>					
Legal Name of the Tax Deductor	Email Address	Mobile Number			
<b>MOHIT PANWAR</b>	<b>er@ert.er</b>	<b>9818836686</b>			
TAN	Registrations Type				
<b>ANBA99999B</b>	<b>Tax Deductor</b>				
Trade Name	Constitution of Business				
	<b>Local Authority</b>				
Date of Liability to Deduct/Collect Tax					
<b>25/10/2017</b>					
<b>Jurisdiction Details</b>					
State	District	Ward/Circle/Sector No			
<b>Delhi</b>	<b>South Delhi</b>	<b>1</b>			
Commissionerate Code	Division Code	Range Code			
<b>DELHI SOUTH</b>	<b>HAUZ KHAS</b>	<b>RANGE - 56</b>			
<div> <a href="#">BACK</a> <a href="#">VERIFY &amp; CONTINUE</a> </div>					

## Existing Registrations

**Note:** To view existing registrations mapped to same PAN, click on '**Existing Registrations**' hyperlink available above Application header.

It is possible that an applicant is registered as a taxpayer as well as TDS. In such cases, the existing registrations of the applicant as taxpayer 'having same PAN' will be visible from **Existing Registrations** hyperlink.

Existing Registrations		
ARN	Date of Receipt	Status
AA071117000227Q	27/11/2017	Pending for Processing

On clicking, '**Existing Registrations**' hyperlink, a new screen will be populated displaying details of as on date:

- Status of all the applications for registrations (ARNs) mapped to PAN and pending with tax official for processing / clarifications / Order / Rejected.
- Status of all the application for registration (ARNs) mapped to PAN and approved.
- Status of the GSTIN. This will include Temporary IDs generated against that PAN.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

(a) Click **ARN** hyperlink.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

On clicking **ARN** hyperlink, Tax Official will be redirected to 'Search ARN Details' page, from where he can retrieve the details of that ARN.

[Click here to know more about Search ARN Details.](#)

Dashboard > Search ARN Details English

### Search ARN Details

Search Advanced Search

• indicates mandatory fields

Status ARN\*

Open

(b) Click **GSTIN/ UIN/ GSTPID** hyperlink.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

On clicking **GSTIN/ UIN/ GSTPID** hyperlink, Tax Official will be redirected to 'Get Taxpayer Details' page, from where he can retrieve the details of that GSTIN.

[Click here to know more Get Taxpayer Details.](#)

Dashboard > Get Taxpayer Details English

### Get Taxpayer Details

GSTIN/UIN/Temporary ID\* (Find GSTIN/UIN/TEMPID)

(c) Click **Reason for Rejection** hyperlink.

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

On clicking **Reason for Rejection** hyperlink, the reasons for rejection of application is displayed. Click the **OK** button.

Reject Reasons
1. Authorized Signatory - Document Upload - Document - Document not correct
2. Business Details - Details of your Business - Constitution of Business - Constitution of business is not as per PAN
3. Promoters/Partners - Personal Information - Date of Birth - Date of Birth entered is incorrect as per the records submitted
4. Authorized Signatory - Personal Information - Date of birth - Date of Birth entered is incorrect as per the records submitted
5. Goods and Services - Details of Goods - Details of Goods - aaaaa

OK

**Be careful about the timelines when processing a new TDS / TCS Registration application!**

In case the TDS / TCS Registration application is processed for the first time, the Tax Officials can take the following actions:

- [Generate SCN](#)
- [Approve](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN.**

In case the Tax Official does not take any action, or fails to take an action within 3 working days from the date of the receipt of application, the application shall be deemed to have been approved.

Tax Officials can take following actions, in case the TDS / TCS Registration application is resubmitted with clarification:

- [Reject](#)
- [Approve](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Reject.**

## **Generate SCN in case of first time receipt of the TDS / TCS Registration Application**

While processing the TDS / TCS Registration application, you can:

- Raise a query in case you wish to seek any clarification from the applicant, with respect to deficient information or any document required to furnish the application.
- Generate Show Cause Notice (SCN) on the query raised.

7. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.

Business Details	Drawing and Disbursing Officer	Authorized Signatory	Office Address of Tax Deductor	Verification	Remarks
<b>Applicant Details</b>					
Legal Name of the Tax Deductor <b>MOHIT PANWAR</b>		Email Address <b>er@ert.er</b>		Mobile Number <b>9818836686</b>	
TAN <b>ANBA99999B</b>		Registrations Type <b>Tax Deductor</b>			
Trade Name		Constitution of Business <b>Local Authority</b>			
Date of Liability to Deduct/Collect Tax <b>25/10/2017</b>					
<b>Jurisdiction Details</b>					
State <b>Delhi</b>		District <b>South Delhi</b>		Ward/Circle/Sector No <b>1</b>	
Commissionerate Code <b>DELHI SOUTH</b>		Division Code <b>HAUZ KHAS</b>		Range Code <b>RANGE - 56</b>	
				BACK	VERIFY & CONTINUE

- In the **Field** drop-down list, select the field for which you want to raise a query.
- In the **Query Description** drop-down list, select the query to be raised.
- Click the **ADD QUERY** button to add the queries in the table given below the fields.

Queries : Business Details

Field

Choose the field

Query Description

Choose the Description

ADD QUERY

OK

Query section of each page has an option of "Others". You can select this option to add free text query in the page.

Constitution of Business

### Queries : Business Details

**Field**  
Choose the field ▼  
Choose the field  
District  
State Jurisdiction  
Center Jurisdiction  
Others (Please specify)

**Query Description**  
Choose the Description ▼

ADD QUERY

OK

**Note:** You can click the **Delete** button to delete any raised query.



Constitution of Business

### Queries : Business Details

**Field**  
Choose the field ▼

**Query Description**  
Choose the Description ▼


ADD QUERY

Field Name	Query Description	Action
State Jurisdiction	Incorrect State jurisdiction	
Center Jurisdiction	Incorrect Central Jurisdiction	

OK

11. You can raise multiple queries, if required. Once done, click **OK**.

The section with queries gets highlighted with a yellow underline.

Jurisdiction Details 

State	District	Ward/Circle/Sector No
Delhi	South Delhi	1
Commissionerate Code	Division Code	Range Code
DELHI SOUTH	HAUZ KHAS	RANGE - 56

12. Verify each page of the application by visiting each tab. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.

Business Details	Drawing and Disbursing Officer	Authorized Signatory	Office Address of Tax Deductor	Verification	Remarks
<b>Applicant Details</b>					
Legal Name of the Tax Deductor <b>MOHIT PANWAR</b>	Email Address <b>er@ert.er</b>	Mobile Number <b>9818836686</b>			
TAN <b>ANBA99999B</b>	Registrations Type <b>Tax Deductor</b>				
Trade Name	Constitution of Business <b>Local Authority</b>				
Date of Liability to Deduct/Collect Tax <b>25/10/2017</b>					
<b>Jurisdiction Details</b>					
State <b>Delhi</b>	District <b>South Delhi</b>	Ward/Circle/Sector No <b>1</b>			
Commissionerate Code <b>DELHI SOUTH</b>	Division Code <b>HAUZ KHAS</b>	Range Code <b>RANGE - 56</b>			
<div>BACK <b>VERIFY &amp; CONTINUE</b></div>					

A check mark appearing on the tab indicates the page has been verified.

Business Details	Drawing and Disbursing Officer	Authorized Signatory	Office Address of Tax Deductor	Verification	Remarks

13. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

Business Details

Drawing and Disbursing Officer

Authorized Signatory

Office Address of Tax Deductor

Verification

Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

BACK

GENERATE SCN

APPROVE

14. Click the **GENERATE SCN** button.

Business Details

Drawing and Disbursing Officer

Authorized Signatory

Office Address of Tax Deductor

Verification

Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

V Deeksha Sindhuri ( Lower Division Clerks )  
27/10/2017  
State and Central jurisdiction details found to be incorrect.

BACK

GENERATE SCN

APPROVE

15. A Show Cause Notice for seeking clarifications is generated for the queries raised. Click the **GENERATE SCN** button.

Dashboard > Application for Registration as TDS/TCS > Processing of TDS/TCS Registration English

Department of Trade & Taxes-Government of N.C.T. of Delhi

Form GST REG-03

[See Rule 9(2)]

**Reference Number :**  
XXXXXXXXXXXXXXXXX

**Date**  
27/10/2017

**To**  
MOHIT PANWAR,  
dsa, dsa, dsa, South Delhi, Delhi, 110017.

**Application Reference Number (ARN) :**  
AA071017000227S

**Date**  
25/10/2017

**Notice for Seeking Additional Information / Clarification / Documents relating to Application for Registration**

This is with reference to your registration application filed vide ARN AA071017000227S Dated - 25/10/2017. The Department has examined your application and is not satisfied with it for the following reasons:

- Business Details - Jurisdiction Details - State Jurisdiction - Incorrect State jurisdiction
- Business Details - Jurisdiction Details - Center Jurisdiction - Incorrect Central Jurisdiction

You are directed to submit your reply by **07/11/2017**

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

**V Deeksha Sindhuri**  
**Lower Division Clerks**  
**1**

GENERATE SCN

16. Click the **PROCEED** button.

To  
MOHIT PANWAR,  
dsa, dsa, dsa, South Delhi, Delhi, 110017.

**Application Reference Number (ARN) :**  
AA071017000227S

**Date**  
25/10/2017

**Notice for Seeking Additional Information / Clarification / Documents relating to Application for Registration**

This is with reference to your registration application filed vide ARN AA071017000227S Dated - 25/10/2017. The Department has examined your application and is not satisfied with it for the following reasons:


- Business Details - Jurisdiction Details - State Jurisdiction - Incorrect State jurisdiction
- Business Details - Jurisdiction Details - Center Jurisdiction - Incorrect Central Jurisdiction

You are directed to submit your reply by **07/11/2017**

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

**V Deeksha Sindhuri**  
**Lower Division Clerks**  
**1**

GENERATE SCN



### Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

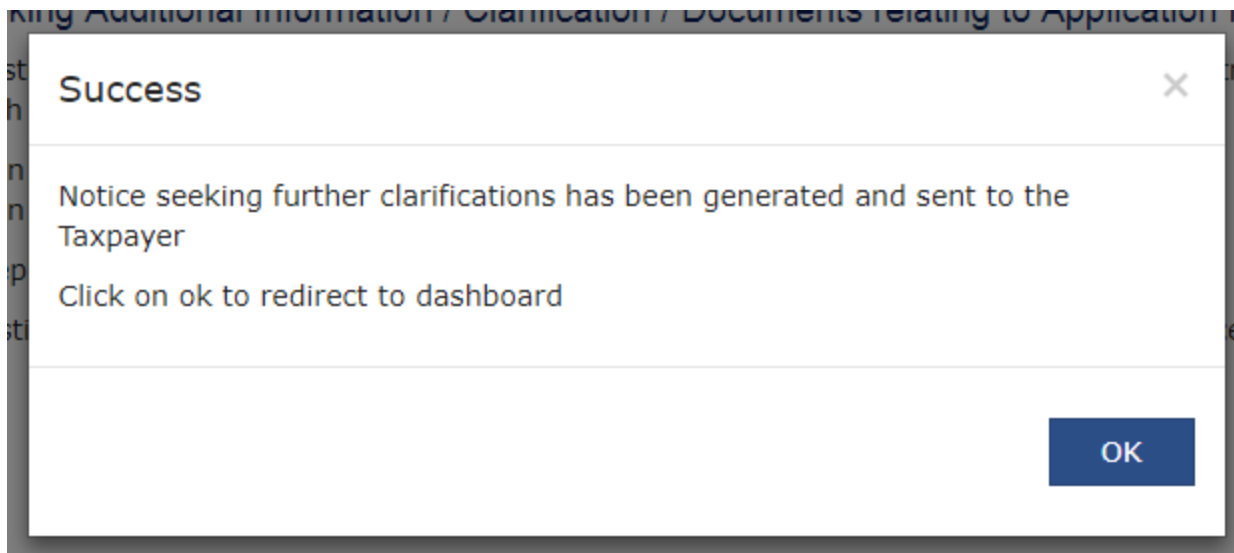
CANCEL PROCEED

17. Affix your DSC and click the **Sign** button.

The image shows a software window titled "GST Digital Signature Signer". At the top, there is a blue header bar with the Government of India emblem on the left, the text "Goods and Services Tax" in the center, and "Digital Signature Signer" on the right. Below the header, the "Content To Sign" is displayed as a long alphanumeric string: "ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824". Underneath, the "Select Certificate" section contains a table with four columns: "Common Name", "Issuer Name", "Serial No", and "Expiry Date". The table lists five certificates, with the one having "APIPS0052D" as the Common Name highlighted in blue. At the bottom of the window, there are three buttons: "Cancel", "View Certificate", and "Sign". The "Sign" button is highlighted with a red rectangular box. A copyright notice at the bottom right reads "Copyright © 2017 - 18. eMudhra Limited. All Rights Reserved".

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

18. A success message will be displayed. Click the **OK** button.

The image shows a "Success" message dialog box. The title bar says "Success". The main text area contains two lines: "Notice seeking further clarifications has been generated and sent to the Taxpayer" and "Click on ok to redirect to dashboard". At the bottom right of the dialog box is a blue button labeled "OK".

Success

Notice seeking further clarifications has been generated and sent to the Taxpayer

Click on ok to redirect to dashboard

OK

**Note:** The applicant will be given 7 working days' time to file reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official for processing, and the Tax Official will only be able to reject the application.

## Approve Registration Application of TDS / TCS Applicants in case of first time receipt of the Enrolment

7. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by TDS / TCS applicant in other tabs.

Business Details	Drawing and Disbursing Officer	Authorized Signatory	Office Address of Tax Deductor	Verification	Remarks
------------------	--------------------------------	----------------------	--------------------------------	--------------	---------

**Applicant Details**

Legal Name of the Tax Deductor <b>gst training</b>	Email Address <b>shailaja.b@infosys.com</b>	Mobile Number <b>9999999999</b>
PAN <b>AUGGC1893F</b>	Registrations Type <b>Tax Deductor</b>	
Trade Name <b>Tds - valid GSTIN</b>	Constitution of Business <b>Government Department</b>	
Type of Government <b>State</b>	Date of Liability to Deduct/Collect Tax <b>26/10/2017</b>	







**Jurisdiction Details**

State <b>Delhi</b>	District <b>New Delhi</b>	Ward/Circle/Sector No <b>1</b>
Commissionerate Code <b>AHMEDABAD-NORTH</b>	Division Code <b>DIVISION-V - DHOLKA</b>	Range Code <b>RANGE II</b>

[BACK](#) [VERIFY & CONTINUE](#)

8. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

9. Click the **APPROVE** button.

 Business Details ✓	 Drawing and Disbursing Officer ✓	 Authorized Signatory ✓	 Office Address of Tax Deductor ✓	 Verification ✓	 Remarks
---	---	---	---	---	--

### Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

V Deeksha Sindhuri ( Lower Division Clerks )  
27/10/2017  
Approved.

BACK

GENERATE SCN

APPROVE

10. Click the **PROCEED** button.



## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL

PROCEED

11. Affix your DSC and click the **Sign** button.



GST Digital Signature Signer





Goods and Services Tax

Digital Signature Signer

Content To Sign

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

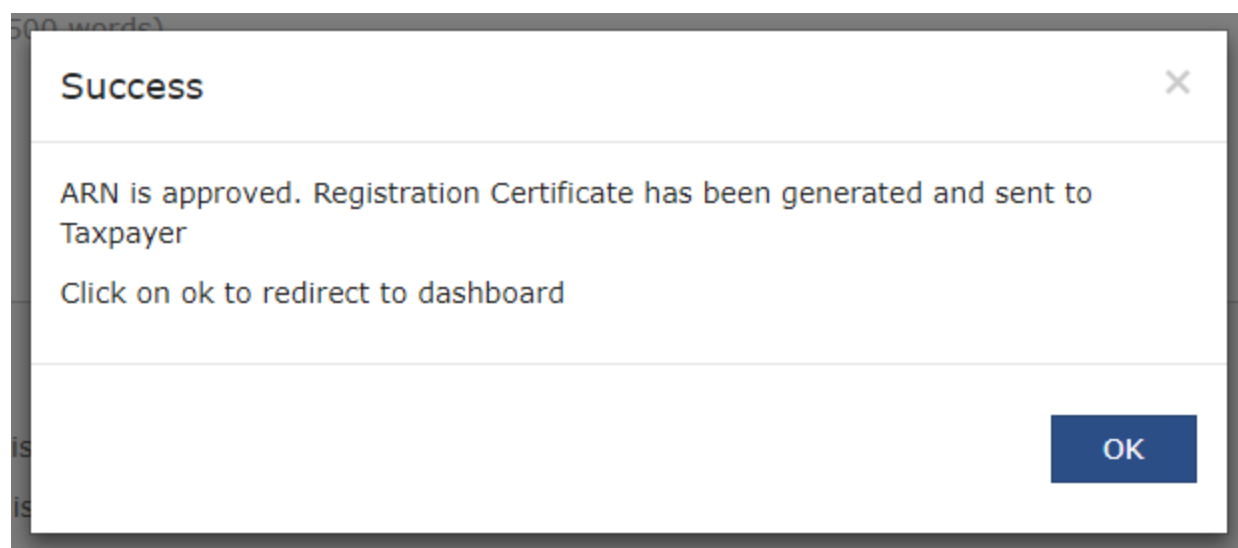
Cancel

View Certificate

Sign

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12. A success message will be displayed. Click the **OK** button.



**Note:** On approval, work-item will get closed. Enrolment Certificate will be issued to the TDS / TCS applicant. The applicant will be communicated about approval through SMS and Email.

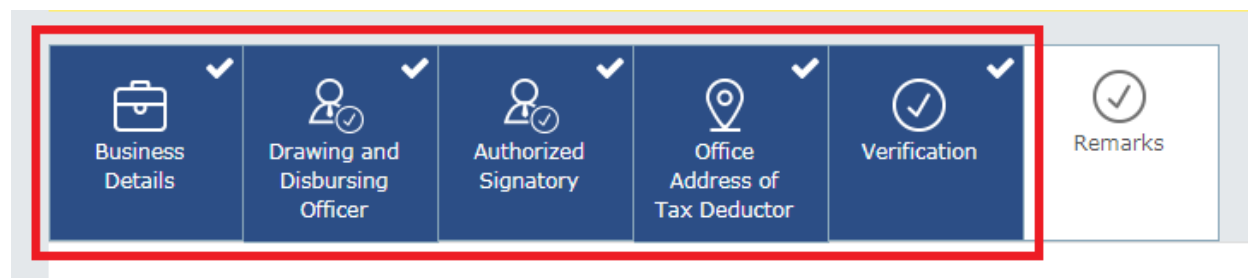
### Approve the Resubmitted Registration Application of TDS / TCS Applicant

Once the TDS / TCS applicant has responded to the SCN, the Tax Official can approve or reject the application.

7. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.

The section with yellow highlight shows the amended information by the applicant.

8. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.



9. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

The screenshot shows a web application interface for the 'Remarks' page. At the top, there is a horizontal navigation bar with six tabs: 'Business Details', 'Tax Collecting Officer', 'Authorized Signatory', 'Office Address of Tax Collector', 'Verification', and 'Remarks'. The 'Remarks' tab is currently selected and highlighted. Below the navigation bar, the main content area is titled 'Remarks & Notings'. It features a large text input field with the placeholder text 'Enter Remarks (maximum 500 words)'. Below the text field is a file upload section with a 'Choose File' button, the text 'No file chosen', and instructions: 'File with PDF or JPEG format is only allowed.' and 'Maximum file size for upload is 100 KB.' At the bottom right of the main content area, there is a blue button labeled 'ADD REMARKS'. At the very bottom of the page, there is a row of three buttons: 'BACK', 'REJECT', and 'APPROVE'.

Business Details ✓ Tax Collecting Officer ✓ Authorized Signatory ✓ Office Address of Tax Collector ✓ Verification ✓ Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)







Choose File No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

BACK REJECT APPROVE

10. Click the **APPROVE** button.

 Business Details ✓	 Drawing and Disbursing Officer ✓	 Authorized Signatory ✓	 Office Address of Tax Deductor ✓	 Verification ✓	 Remarks ✓
--	---	--	---	---	--

### Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

V Deeksha Sindhuri ( Lower Division Clerks )  
27/10/2017  
Approved.

BACK

REJECT

APPROVE

11. Click the **PROCEED** button.



## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL

PROCEED

12. Affix your DSC and click the **Sign** button.

**GST Digital Signature Signer**

**Goods and Services Tax** **Digital Signature Signer**

Content To Sign

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

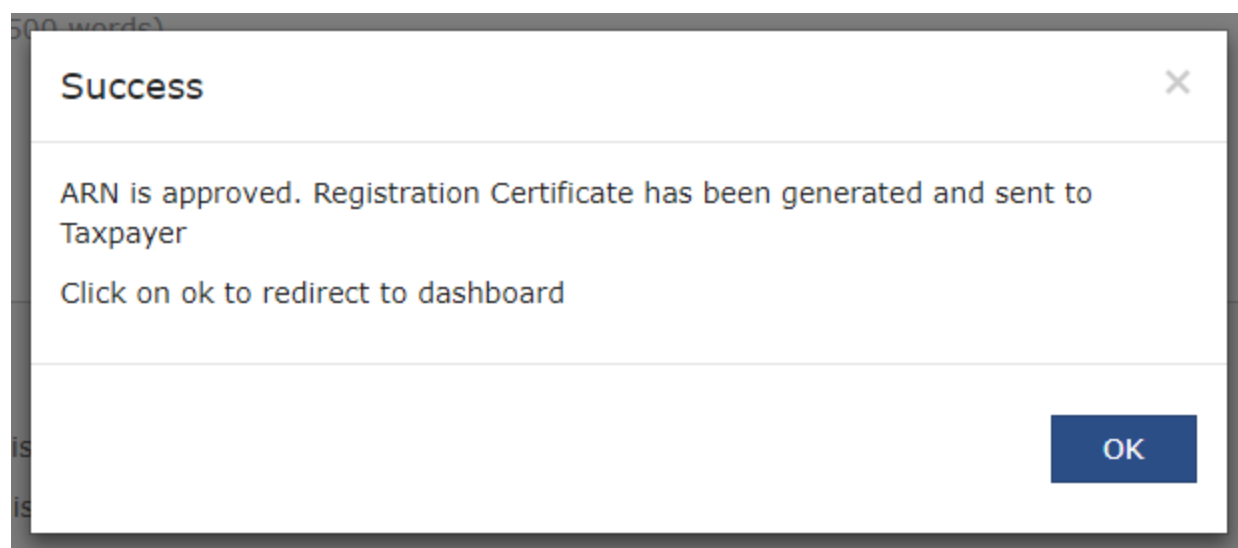
Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

Cancel View Certificate Sign

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13. A success message will be displayed. Click the **OK** button.



**Note:** On approval, work-item will get closed. The applicant will be communicated about approval through SMS and Email.

### Reject the Resubmitted Registration Application of TDS / TCS Applicant

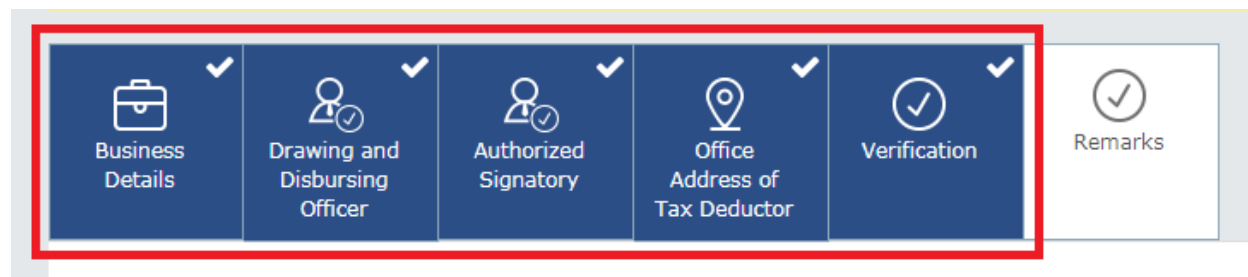
Once the TDS / TCS applicant has responded to the SCN, the Tax Official can approve or reject the application.

In case the applicant does not respond within 7 working days' time, work-item will go back to Tax Official for processing and the Tax Official can only reject the application.

7. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.

The section with yellow highlight shows the amended information by the applicant.

8. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.



9. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

The screenshot shows a web application interface for the 'Remarks' step. At the top, a horizontal navigation bar contains six items: 'Business Details', 'Tax Collecting Officer', 'Authorized Signatory', 'Office Address of Tax Collector', 'Verification', and 'Remarks'. Each item has a checkmark icon, and the 'Remarks' item is highlighted with a white background and a blue border. Below the navigation bar, the main content area is titled 'Remarks & Notings'. It features a large text input field with a red border and the placeholder text 'Enter Remarks (maximum 500 words)'. Below the text field is a file upload section with a 'Choose File' button, the text 'No file chosen', and instructions: 'File with PDF or JPEG format is only allowed.' and 'Maximum file size for upload is 100 KB.' At the bottom right of the file upload section is a blue button with the text 'ADD REMARKS' highlighted by a red border. At the bottom of the page, there are three buttons: 'BACK', 'REJECT', and 'APPROVE'.

Business Details ✓ Tax Collecting Officer ✓ Authorized Signatory ✓ Office Address of Tax Collector ✓ Verification ✓ Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

BACK REJECT APPROVE

10. Click the **REJECT** button.

Business Details

Authorized Signatory

Office Address of Tax Collector

Verification

Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

V Deeksha Sindhuri ( Lower Division Clerks )  
27/10/2017  
Rejected since the queries have not been addressed with relevant details.

BACK

REJECT

APPROVE

11. The Rejection Order is generated. Select the relevant checkboxes for the appropriate reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.

## Department of Trade &amp; Taxes-Government of N.C.T. of Delhi

GST REG-05

[See rule 9(4)]

## Reference Number :

XXXXXXXXXXXXXXXXXX

## Date

27/10/2017

## To

GST TRAINING,

No.100, Street 100, Town 100, Central Delhi, Delhi, 110005.

## Application Reference Number (ARN) :

AA071017000017X

## Dated

03/10/2017

## Order of Rejection of Application for Registration

This has reference to your reply filed vide ARN - **AA071017000017X** Dated - **03/10/2017**. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

- ☒ Authorized Signatory - ANGAD JASBIRSINGH ARORA - Personal Information - Others (Please specify) - test
- ☒ Authorized Signatory - ANGAD JASBIRSINGH ARORA - Identity Information - Others (Please specify) - test
- ☐ Business Details - Applicant Details - Others (Please specify) - test
- ☐ Business Details - Jurisdiction Details - Others (Please specify) - test
- ☒ Office Address of Tax Deductor - Address - Office Address of Tax Deductor - Address is incomplete

## Others

Rejected since the queries have not been addressed with relevant details.

Therefore, your application is rejected in accordance with the provisions of the Act.

V Deeksha Sindhuri  
Lower Division Clerks

1

[GENERATE ORDER](#)

12. Click the **PROCEED** button.




## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL

PROCEED

13. Affix your DSC and click the **Sign** button.



**Goods and Services Tax**

**Digital Signature Signer**

Content To Sign

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
<b>APIPS0052D</b>	<b>e-Mudhra Sub CA for ...</b>	<b>2000001257</b>	<b>12-09-2018</b>
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

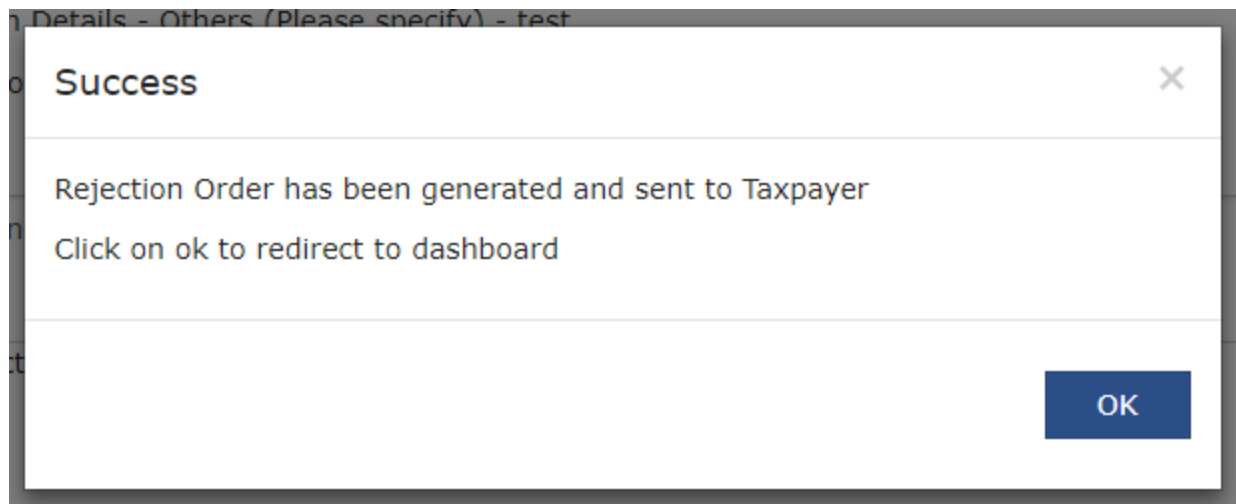
Cancel

View Certificate

**Sign**

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14. A success message will be displayed. Click the **GO BACK** button.



**Note:**

- On rejection, work-item will get closed.
- Auto-rejection of the application is not built in the system.
- The applicant will be communicated about rejection of the application through SMS or Email.

# Processing of Non-Resident Taxable Person Registration Application

## FAQs > Processing of Non-Resident Taxable Person Registration Application

### 1. Who all can be considered as Non-Resident Taxable Persons for GST Registration?

Non-Resident Taxable Persons are those foreign Taxpayers who undertake business transactions in India for a very short time. They do not have any fixed place of business in India. For example, foreign entities participating in Trade Fairs, Exhibitions, etc.

### 2. What is the validity period of GST Registration, once issued to a Non-Resident Taxable Person?

The GST Registration certificate issued to a Non-Resident Taxable Person is valid for the period specified in the Registration Application form, or 90 days from the effective date of registration, whichever is earlier.

### 3. Can the Registration period of a Non-Resident Taxable Person be extended?

The Registration period of a Non-Resident Taxable Person can be extended only once. The extension can be granted for an additional period of 90 days, only if the applicant files for an extension before the expiry of the initial registration period.

### 4. How can I track existing registrations mapped to same PAN of the business/ entity on the GST Portal during processing of the Non-Resident Taxable Person Registration Application?

While processing the Non-Resident Taxable Person Registration Application, you can click on 'Existing Registrations' hyperlink available above Application header.

You will thus be able to view all the submitted applications mapped to a single PAN.

### 5. Where can a taxpayer add Bank Account details?

Details to be entered in Bank Accounts tab has been made optional w.e.f. 27th Dec 2018. Taxpayer can now enter the Bank Accounts details by filing an Amendment application. When a taxpayer logs in for the

first time on the GST Portal, he/ she will be prompted to file a non-core amendment application to enter Bank Accounts details.

# Manual > Processing of Non-Resident Taxable Person Registration Application

## How can I process the application filed for registration by Non-Resident Taxable Person?

Once the Application for Non-Resident Taxable Person gets filed, the application form will be forwarded to one of the Tax Authorities (Centre / State) based on a predefined logic.

For processing the application for such registrations, please perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal and ensure that Tax Official's Dashboard is displayed.
3. Click the **Registration** tab. This tab shows all the different type of applications pending with Tax Official for processing.
4. Click the **Application for Registration as Non Resident Taxable Person** link to view the list of corresponding ARNs that are waiting to be processed.

The screenshot displays the GST Portal's Tax Official's Dashboard. The top navigation bar includes links for Dashboard, Registration, Payments, MIS, Services, Help, and Grievances. The main content area is titled 'Dashboard' and shows a summary of pending applications. A red box highlights the '53' total pending applications and the 'Registration' link. Below this, a table lists various application types with their respective counts. The 'Application for Registration as Non Resident Taxable Person' category is highlighted with a red box, showing 2 pending applications. On the right side, there is an 'Alerts' section with two notifications: 'SCN raised on registration application' (23 hours ago) and 'Clarification not filed - Pending for Rejection' (1 day ago). A 'View All' link is also present.

Count	Application Type
44	Application for Registration
0	Application for Enrolment
0	Application for Amendment
0	Application for Surrender
0	Cancellation proceedings of Registration
0	Application for Revocation of Cancellation
0	Application of Enrolment as GSTP
7	Application for Registration as TDS/TCS
2	Application for Registration as Non Resident Taxable Person

5. Select the **ARN** that you wish to process.

### Notes:

- The ARNs are arranged in descending order of the Due Date. The application submitted first will be shown above in the list.

- The **Due Date** column displays the date by when the pending task / action should be completed.
- The **Status** column displays the current status of the registration application.
- The **Queries Raised** column displays the number of queries that have been raised by the Tax Official in case the application form is already under processing, or in case the applicant has filed responses to the previously raised queries.

### Application for Registration as Non Resident Taxable Person







Close by> > Today 0 2 Working Days 0 3 Working Days 0

ARN Number	Business Name ▼	Due Date	Status	Queries Raised
AA041017000211B		31/10/2017	Pending for Processing	0
AA040717000290S			Pending for Order	0

6. Notice if the Application of Registration as Non-Resident Taxable Person has come for first time for processing, or is it a resubmitted application:

- In case the application has been routed to the Tax Official for processing for the first time, the Status will be Pending for Processing.
- In case the application has been resubmitted with responses to the queries to the Tax Official, the Status will be Pending for Order.

On clicking ARN, the application form filed by the applicant is displayed for processing. The header contains various sections containing information pertaining to each section. The rest of the webpage holds the application body and contains information as furnished by the applicant.

 Business Details	 Authorized Signatory	 Principal Place of Business	 Bank Accounts	 Verification	 Remarks
---	---	--	--	---	--

### Basic Details

Legal Name of the Non-Resident Taxable Person <b>ANGAD JASBIRSINGH ARORA</b>	Permanent Account Number (PAN) <b>AJIPA1572E</b>	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country <b>62</b>
---	---	--

### Jurisdiction Details

State <b>Chandigarh</b>	State Jurisdiction <b>Head Quarter</b>	Sector / Circle / Ward /Charge / Unit <b>Ward 1</b>
Center Jurisdiction Commissionerate Code <b>CHANDIGARH</b>	Division Code <b>DIVISION-I</b>	Range Code <b>RANGE-I</b>

### Business Details

Period for which registration is required		Estimated Turnover	
From 01/11/2017	To 30/11/2017	Inter state 1000	Intra state
Estimated Tax Liability			
IGST 1	CGST	SGST	CESS 1

### Address in the Country of Origin

Address line 1 <b>Flat 1</b>	Address line 2 <b>Trump Towers</b>	Address line 3
Country <b>American Samoa</b>	ZIP Code <b>3244324</b>	Telephone Number (landline with ISD) <b>684 -</b>
Email Address <b>mukesh@yahoo.com</b>		

BACK
VERIFY & CONTINUE

## Existing Registrations

**Note:** To view existing registrations mapped to same PAN, click on '**Existing Registrations**' hyperlink available above Application header.

It is possible that an applicant is registered as a taxpayer as well as Non-Resident Taxable person. In such cases, the existing registrations of the applicant as taxpayer 'having same PAN' will be visible from **Existing Registrations** hyperlink.

Existing Registrations		
ARN	Date of Receipt	Status
AA071117000227Q	27/11/2017	Pending for Processing

On clicking, '**Existing Registrations**' hyperlink, a new screen will be populated displaying details of as on date:

- (i) Status of all the applications for registrations (ARNs) mapped to PAN and pending with tax official for processing / clarifications / Order / Rejected.
- (ii) Status of all the application for registration (ARNs) mapped to PAN and approved.
- (iii) Status of the GSTIN. This will include Temporary IDs generated against that PAN.

Dashboard > Registration		English						
Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>
								BACK

(a) Click **ARN** hyperlink.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	07AJIPA1572EU1R	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	07AJIPA1572EV1Q	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	07AJIPA1572EF5Y	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	07AJIPA1572EX1O	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

On clicking **ARN** hyperlink, Tax Official will be redirected to ‘Search ARN Details” page, from where he can retrieve the details of that ARN.

[Click here to know more about Search ARN Details.](#)

Dashboard > Search ARN Details English

Search ARN Details

Search

Advanced Search

Status

Open

ARN

AA070517000016Q

SEARCH

Indicates mandatory fields

(b) Click **GSTIN/ UIN/ GSTPID** hyperlink.

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	AA070517000016Q		Normal	Pending for Processing				NA
Delhi	AA070517000018M	07AJIPA1572EU1R	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA0705170000201	07AJIPA1572EV1Q	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA070517000023V	07AJIPA1572EF5Y	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	AA070517000024T	07AJIPA1572EX1O	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA070617000043R		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

On clicking **GSTIN/ UIN/ GSTPID** hyperlink, Tax Official will be redirected to 'Get Taxpayer Details' page, from where he can retrieve the details of that GSTIN.

[Click here to know more Get Taxpayer Details.](#)

## Get Taxpayer Details

GSTIN/UIN/Temporary ID\* (Find GSTIN/UIN/TEMPID)

07AJIPA1572EU1R

GO

(c) Click **Reason for Rejection** hyperlink.

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	AA070517000016Q		Normal	Pending for Processing				NA
Delhi	AA070517000018M	07AJIPA1572EU1R	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA0705170000201	07AJIPA1572EV1Q	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA070517000023V	07AJIPA1572EF5Y	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	AA070517000024T	07AJIPA1572EX1O	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	AA070617000043R		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

On clicking **Reason for Rejection** hyperlink, the reasons for rejection of application is displayed. Click the **OK** button.

Reject Reasons
1. Authorized Signatory - Document Upload - Document - Document not correct
2. Business Details - Details of your Business - Constitution of Business - Constitution of business is not as per PAN
3. Promoters/Partners - Personal Information - Date of Birth - Date of Birth entered is incorrect as per the records submitted
4. Authorized Signatory - Personal Information - Date of birth - Date of Birth entered is incorrect as per the records submitted
5. Goods and Services - Details of Goods - Details of Goods - aaaaa

OK

In case the Non-Resident Taxable Person Registration application is processed for the first time, the Tax Officials can take the following actions:

- [Generate SCN](#)
- [Approve](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN.**

In case the Tax Official does not take any action, or fails to take an action within 3 working days from the date of the receipt of application, the application shall be deemed to have been approved.

Tax Officials can take following actions, in case the Non-Resident Taxable Person Registration application is resubmitted with clarification:

- [Reject](#)
- [Approve](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Reject.**


## Generate SCN in case of first time receipt of the Non-Resident Taxable Person Registration Application

While processing the Non-Resident Taxable Person Registration application, you can:

- Raise a query in case you wish to seek any clarification from the applicant, with respect to deficient information or any document required to furnish the application.

- Generate Show Cause Notice (SCN) on the query raised.

7. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.

Address in the Country of Origin 

Address line 1 <b>Flat 1</b>	Address line 2 <b>Trump Towers</b>	Address line 3
Country <b>American Samoa</b>	ZIP Code <b>3244324</b>	Telephone Number (landline with ISD) <b>684 -</b>
Email Address <b>mukesh@yahoo.com</b>		


8. In the **Field** drop-down list, select the field for which you want to raise a query.

9. In the **Query Description** drop-down list, select the query to be raised.

10. Click the **ADD QUERY** button to add the queries in the table given below the fields.

Estimated Tax Liability

IGST  
1

Address in the Country of Origin 

Address line 1  
**Flat 1**

Country  
**American Samoa**

Email Address  
**mukesh@yahoo.com**

Queries : Business Details

Field	Query Description
Choose the field	

**ADD QUERY**

**OK**

**BACK** **VERIFY & CONTINUE**

Query section of each page has an option of "Others". You can select this option to add free text query in the page.

Queries : Business Details

Field

Choose the field

Choose the field

Others (Please specify)

Address details

Query Description

ADD QUERY

OK

11. You can raise multiple queries, if required. Once done, click **OK**.

Queries : Business Details

Field

Choose the field

Query Description

ADD QUERY

Field Name	Query Description	Action
Address details	Address is incomplete	

OK

The section with queries gets highlighted with a yellow underline.

Address in the Country of Origin

Address line 1	Address line 2	Address line 3
Flat 1	Trump Towers	
Country	ZIP Code	Telephone Number (landline with ISD)
American Samoa	3244324	684 -
Email Address		
mukesh@yahoo.com		

12. Verify each page of the application by visiting each tab. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.

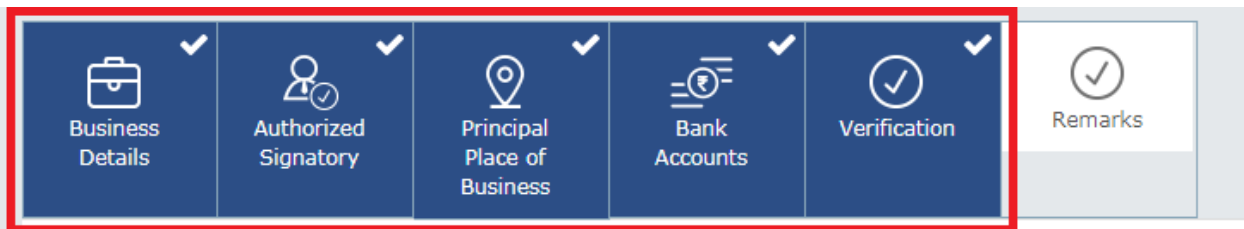
Address in the Country of Origin 

Address line 1 <b>Flat 1</b>	Address line 2 <b>Trump Towers</b>	Address line 3
Country <b>American Samoa</b>	ZIP Code <b>3244324</b>	Telephone Number (landline with ISD) <b>684 -</b>
Email Address <b>mukesh@yahoo.com</b>		

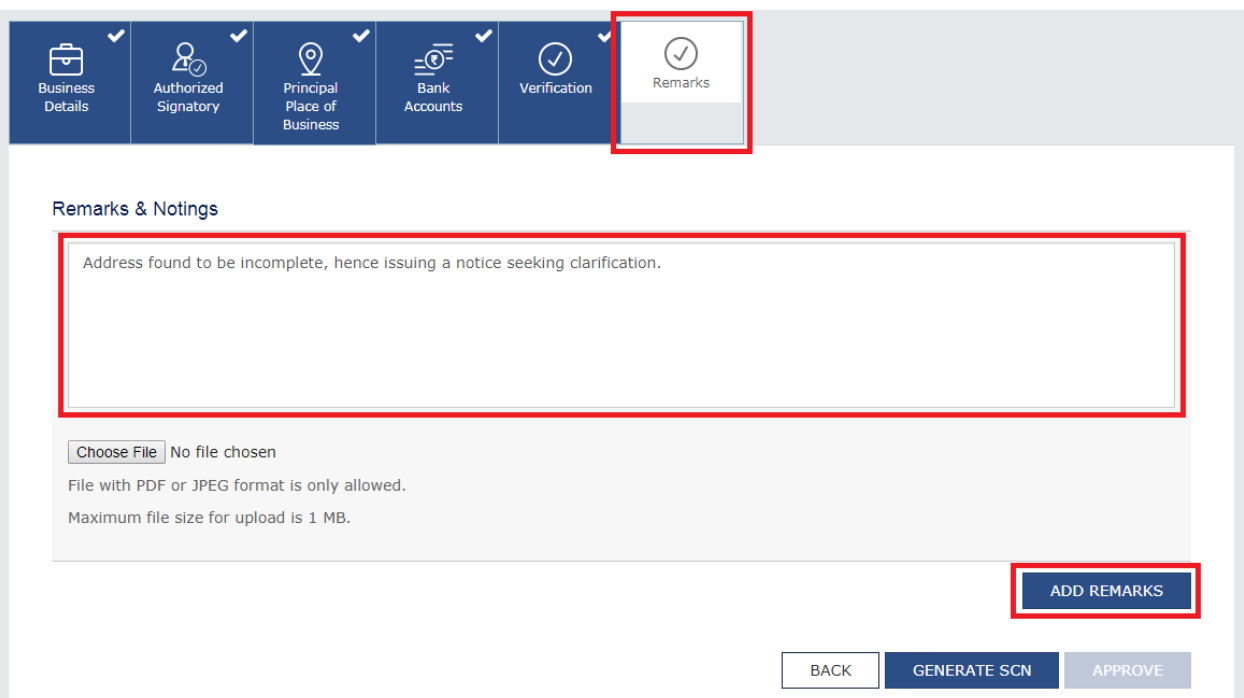
BACK

VERIFY & CONTINUE

A check mark appearing on the tab indicates the page has been verified.



13. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.



Remarks & Notings

Address found to be incomplete, hence issuing a notice seeking clarification.

Choose File No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 1 MB.

ADD REMARKS

BACK GENERATE SCN APPROVE

14. Click the **GENERATE SCN** button.

Business Details ✓	Authorized Signatory ✓	Principal Place of Business ✓	Bank Accounts ✓	Verification ✓	Remarks
--------------------	------------------------	-------------------------------	-----------------	----------------	---------

**Remarks & Notings**

Enter Remarks (maximum 500 words)

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB.

15. A Show Cause Notice for seeking clarifications is generated for the queries raised. Click the **GENERATE SCN** button.

Dashboard > Registration > Processing of Non-Resident Foreign Taxpayer English

Form GST REG-03  
[See Rule 9(2)]

**Reference Number :** **Date**  
02/11/2017

**To**  
ANGAD JASBIRSINGH ARORA,  
2, fg, ddf, West Delhi, Delhi, 114545

**Application Reference Number (ARN) :** **Date**  
AA0711170000042 01/11/2017

**Notice for Seeking Additional Information / Clarification / Documents relating to Application for Registration**

This is with reference to your registration application filed vide ARN AA0711170000042 Dated - 01/11/2017. The Department has examined your application and is not satisfied with it for the following reasons:

- Business Details - Tax identification number or unique number - Tax Identification Number / Unique Number entered is invalid

You are directed to submit your reply by **13/11/2017**

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

**V Deeksha Sindhuri**  
**Lower Division Clerks**  
100

16. Click the **PROCEED** button.

Dashboard > Registration > Processing of Non-Resident Foreign Taxpayer English

**Reference Number :**

**To**  
ANGAD JASBIRSINGH ARORA,  
2, fg, dfdf, West Delhi, Delhi, 11454

**Application Reference Number (AA0711170000042)**

**Date**  
02/11/2017

**Warning**

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

**Notice for Seek**

This is with reference to your registration application and is not satisfied with

- Business Details - Tax Identification Number is invalid

You are directed to submit your reply by **13/11/2017**

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

**V Deeksha Sindhuri**  
**Lower Division Clerks**  
**100**

17. Affix your DSC and click the **Sign** button.



**Goods and Services Tax**

**Digital Signature Signer**

**Content To Sign**

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

**Select Certificate**

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

Cancel

View Certificate

Sign







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18. A success message will be displayed. Click the **OK** button.

**Note:** The applicant will be given 7 working days' time to file reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official for processing, and the Tax Official will only be able to reject the application.

## Approve Registration Application of Non-Resident Taxable Person Applicants in case of first time receipt of the Application

7. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by applicant in other tabs.

 Business Details	 Authorized Signatory	 Principal Place of Business	 Bank Accounts	 Verification	 Remarks
---	---	--	--	---	--

### Basic Details

Legal Name of the Non-Resident Taxable Person <b>ANGAD JASBIRSINGH ARORA</b>	Permanent Account Number (PAN) <b>AJIPA1572E</b>	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country <b>62</b>
---	---	--

### Jurisdiction Details

State <b>Chandigarh</b>	State Jurisdiction <b>Head Quarter</b>	Sector / Circle / Ward /Charge / Unit <b>Ward 1</b>
Center Jurisdiction Commissionerate Code <b>CHANDIGARH</b>	Division Code <b>DIVISION-I</b>	Range Code <b>RANGE-I</b>

### Business Details

Period for which registration is required		Estimated Turnover	
From 01/11/2017	To 30/11/2017	Inter state 1000	Intra state
Estimated Tax Liability			
IGST 1	CGST	SGST	CESS 1

### Address in the Country of Origin

Address line 1 <b>Flat 1</b>	Address line 2 <b>Trump Towers</b>	Address line 3
Country <b>American Samoa</b>	ZIP Code <b>3244324</b>	Telephone Number (landline with ISD) <b>684 -</b>
Email Address <b>mukesh@yahoo.com</b>		

BACK
VERIFY & CONTINUE

8. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.
9. Click the **APPROVE** button.

Business Details

Authorized Signatory

Principal Place of Business

Bank Accounts

Verification

Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 1 MB.

ADD REMARKS

BACK

GENERATE SCN

APPROVE

10. Click the **PROCEED** button.

Business Details

Authorized Signatory

Principal Place of Business

Bank Accounts

Verification

Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 1 MB.

ADD REMARKS

BACK

GENERATE SCN

APPROVE

Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL

PROCEED

11. Affix your DSC and click the **Sign** button.

GST Digital Signature Signer
✕

**Goods and Services Tax**

**Digital Signature Signer**

**Content To Sign**

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

**Select Certificate**

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
<b>APIPS0052D</b>	<b>e-Mudhra Sub CA for ...</b>	<b>2000001257</b>	<b>12-09-2018</b>
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

Cancel
View Certificate
Sign

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12. A success message will be displayed. Click the **OK** button.

**Remarks & Notings**

Enter Remarks (maximum 500 characters)

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 1 MB.

Success
✕

Order has been generated and sent to Taxpayer  
Click on ok to redirect to dashboard

OK

**Note:** On approval, work-item will get closed. Registration Certificate will be issued to the applicant. The applicant will be communicated about approval through SMS and Email.

**Approve the Resubmitted Registration Application of Non-Resident Taxable Person Applicant**

Once the Non-Resident Taxable Person applicant has responded to the SCN, the Tax Official can approve or reject the application.

7. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.

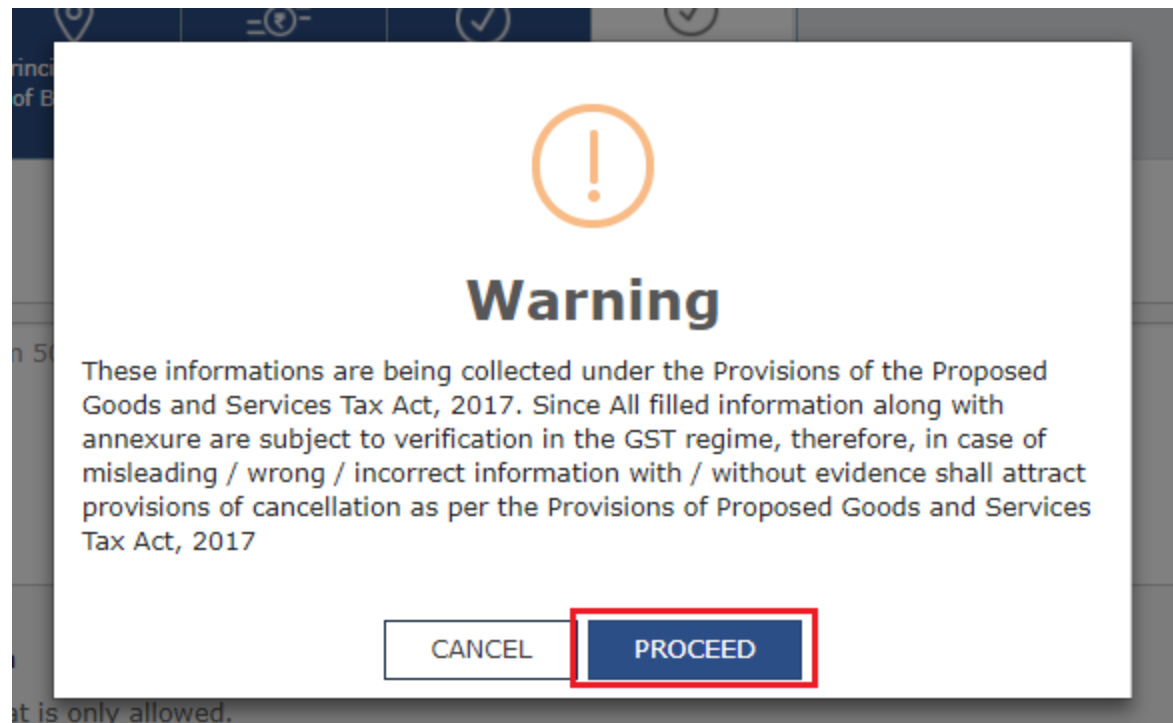
The section with yellow highlight shows the amended information by the applicant.

8. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

9. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

10. Click the **APPROVE** button.

11. Click the **PROCEED** button.



12. Affix your DSC and click the **Sign** button.

Content To Sign

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

Cancel View Certificate Sign

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13. A success message will be displayed. Click the **OK** button.

**Note:** On approval, work-item will get closed. The applicant will be communicated about approval through SMS and Email.

## Reject the Resubmitted Registration Application of Non-Resident Taxable Person Applicant

Once the Non-Resident Taxable Person applicant has responded to the SCN, the Tax Official can approve or reject the application.

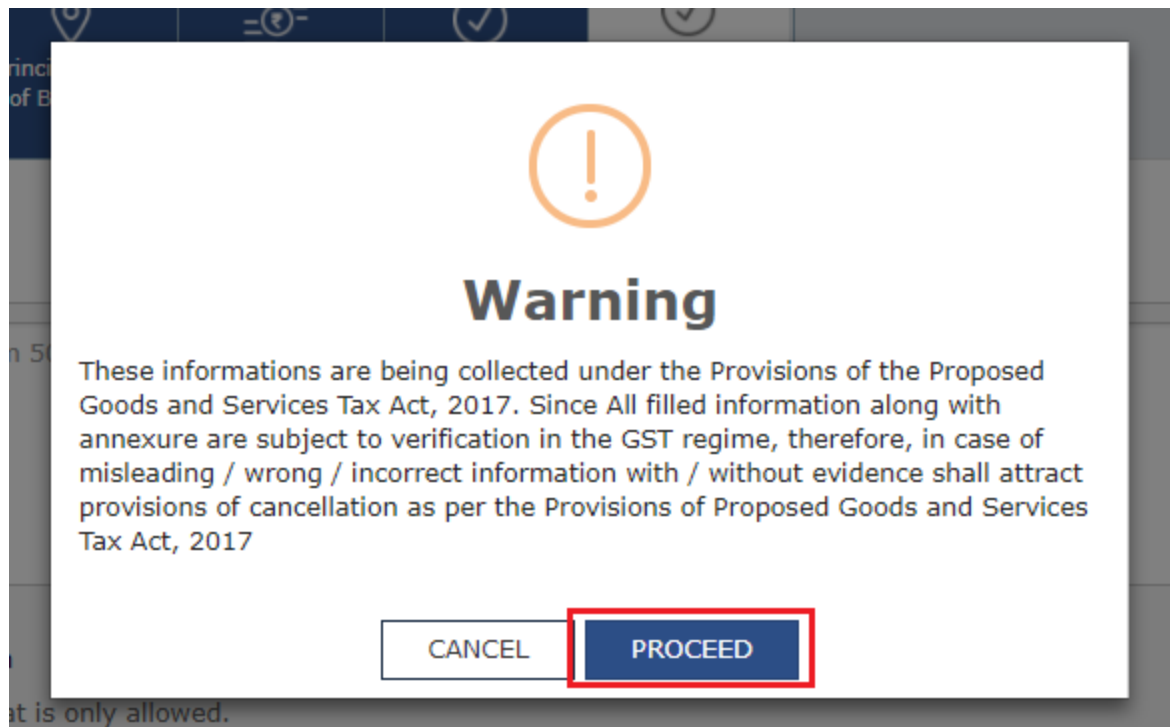
In case the applicant does not respond within 7 working days' time, work-item will go back to Tax Official for processing and the Tax Official can only reject the application.

7. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.

The section with yellow highlight shows the amended information by the applicant.

8. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

9. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.
10. Click the **REJECT** button.
11. The Rejection Order is generated. Select the relevant checkboxes for the appropriate reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.
12. Click the **PROCEED** button.



13. Affix your DSC and click the **Sign** button.

GST Digital Signature Signer
✕

**Goods and Services Tax**

**Digital Signature Signer**

Content To Sign

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

Cancel

View Certificate

Sign

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14. A success message will be displayed.

**Note:**

- On rejection, work-item will get closed.
- Auto-rejection of the application is not built in the system.
- The applicant will be communicated about rejection of the application through SMS or Email.

# Processing of Application for allotment of UIN by UN bodies, Embassies or Other Notified Person

## FAQs > Processing of Application for allotment of UIN by UN bodies, Embassies or Other Notified Person

### 1. What does UIN stand for?

UIN stands for Unique Identity Number, granted to UN Bodies and Embassies and any other Notified Persons (as may be notified by the Commissioner).

### 2. What is the relevance of UIN and how is it used?

UIN enables UN Bodies, Embassies and Other Notified Persons in respective states to make purchases by providing their UIN to the goods and/or services providers. The relevance of UIN is that it needs to be mentioned on purchase invoices, by their suppliers, so that the UIN holder could claim refund of GST paid on such transactions by filing Form GSTR-11.

### 3. From which date does the UIN Registration become valid?

Effective date of registration would be the date of allotment and generation of UIN.

### 4. What is the format of UIN?

UIN has separate formats for UN Bodies / Embassies, and Other Notified Persons.

The UIN format for UN Bodies / Embassies is: **0717AUS12345UN1**, where:

- First 2 digits - State Code
- Next 2 digits - Year
- Next 3 digits - Country Code
- Next 5 digits - Sequential five-digit serial number repeated every year
- Next 2 digits - UN
- Next 1 digit - Checksum Digit

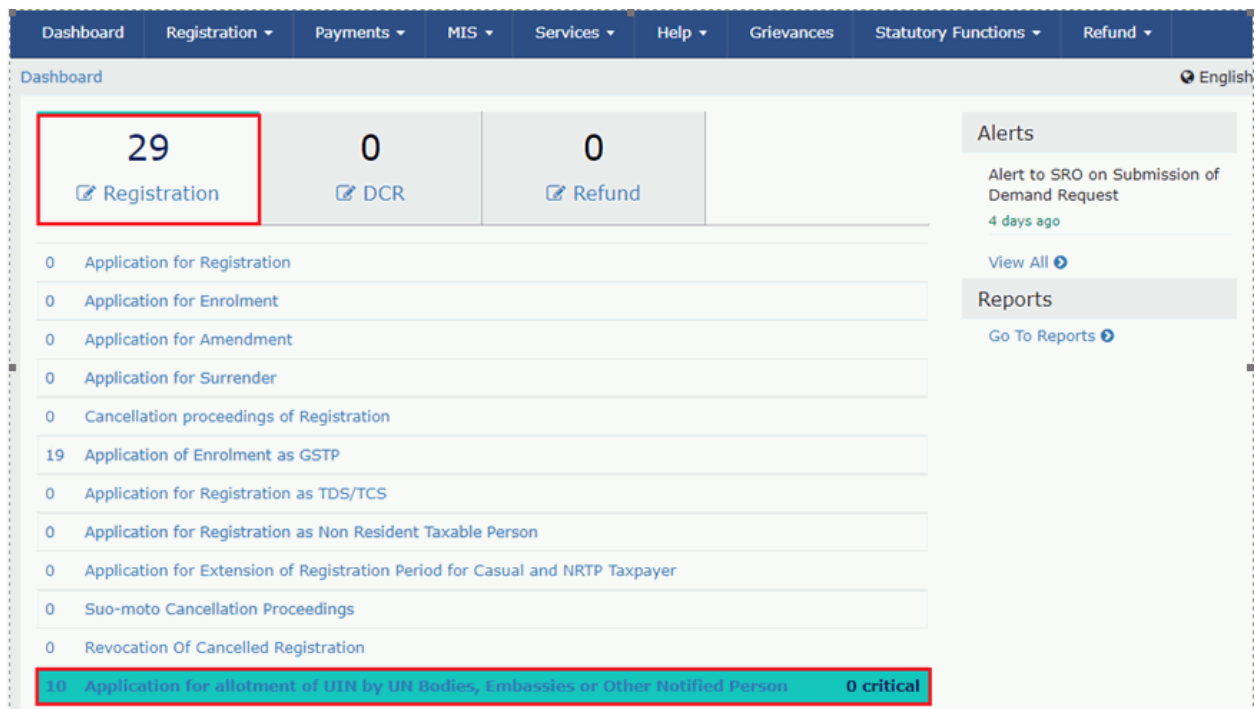
The UIN format for Other Notified Persons is: **0717IND12345ON1**, where:

- First 2 digits - State Code
- Next 2 digits - Year

- Next 3 digits - Country Code
- Next 5 digits - Sequential five-digit serial number repeated every year
- Next 2 digits - ON
- Next 1 digit - Checksum Digit

## 5. How can I access the pending Application filed for allotment of UIN by Other Notified Person?

Here is a screenshot of the Tax Official's Dashboard detailing the access for Application filed for allotment of UIN by Other Notified Person:



**Step 1:** Click on **Registration** tile


**Step 2:** Click on **Application for Allotment of UIN by UN Bodies, Embassies or Other Notified Person**

## 6. I have opened a pending Application filed for allotment of UIN by Other Notified Person for processing. What is the next step?

Once you open a pending Application filed for allotment of UIN by Other Notified Person for processing, you can review the application.

Once you have reviewed the application, you can either **APPROVE** or **GENERATE SCN** in case you may want to raise queries, within 3 working days from the submission of the application.

## 7. How do I raise a query?

While viewing the application, in every section, you can see monitor-like icons  next to the sub-sections. Simply click on this icon and a query box will open as a pop-up. You can choose any of the predefined queries or select the 'Others' option to add a custom query. Once you have selected the query, click on **Add Query** and the relevant field (on which the query has been raised) will get underlined in yellow.

## 8. How many queries can I raise in a given application?

There is no restriction on the number of queries that can be raised. You can raise multiple queries for any application received.

## 9. I have processed the complete application and want to reject it but I can't see a REJECT button. Why?

As a Tax Official, you cannot reject an application upon first review. The principal of natural justice demands that you afford the applicant an opportunity to be heard. Therefore, if there are inconsistencies in the application, you can generate Show Cause Notice (SCN). The Taxpayer has 7 working days to respond to this notice. In case the Taxpayer fails to respond to the notice or provides an unsatisfactory response, only then you can reject their application.

## 10. What happens when I raise a Show Cause Notice?

When you raise a Show Cause Notice, the system sends an intimation about SCN on the e-mail and SMS to the primary authorized signatory of the applicant.

The applicant is expected to respond to the notice seeking clarifications on the GST Portal within 7 working days' time.

## 11. What actions can be taken by Tax Official for processing of Application filed for allotment of UIN by Other Notified Person?

Description/ Activity	Time Frame and Action to be taken by Tax Official
First time processing of "Application filed for allotment of UIN by Other Notified Person"	Tax Official to <b>Approve</b> or <b>Generate SCN</b> for the Application filed for allotment of UIN by Other Notified Person within 3 working days of ARN generation.

No Action by Tax Official on application within 3 working days of ARN generation	Application deemed to have been approved if no action taken by Tax Official within 3 working days of ARN generation
In case of incomplete application or documents	Tax Official can issue Show Cause Notice (SCN) within 3 working days' of ARN generation.
Time Limit for Taxpayer to respond to the Show Cause Notice (SCN) issued	Within 7 working days of receiving the SCN. If no reply has been submitted by the Taxpayer within 7 working days of issue of SCN, Application cannot be approved, only order for rejection can be issued.
Action (Approve/ Reject) to be taken by the Tax Officer on receipt of response of Show Cause Notice (SCN)	<p>Tax Official to Approve or Reject the Application filed for allotment of UIN by Other Notified Person within 7 working days for processing from date of receipt of response to Show Cause Notice.</p> <p>Application will be Deemed to have been approved if no action is taken by Tax Official within 7 working days' time from date of receipt of response to Show Cause Notice.</p>

## 12. What happens when I approve the Application filed for allotment of UIN by Other Notified Person?

Once you successfully approve the Application filed for allotment of UIN by Other Notified Person:

1. UIN will get generated and allotted to the taxpayer.
2. Certificate for UIN is generated.
3. The UIN, username and temporary password will be generated and communicated to the applicant via e-mail provided at the time of submission of application.
4. Intimation of the allotment of UIN is sent via (SMS) on the registered email ID and mobile number of primary authorized signatory.
5. Intimation of issue of RC, UIN and application form will be forwarded to the IT system of the other concerning Tax Authority
6. RC will also be available at the Dashboard of the Taxpayer for view, print and download.
7. Status of ARN is updated to "Approved".

## 13. What happens when I reject the Application filed for allotment of UIN by Other Notified Person?

Once you reject the Application filed for allotment of UIN by Other Notified Person:

1. Rejection Order is generated.
2. Intimation of Rejection is sent to primary authorized signatory via email and mobile number provided at the time of filing registration application.
3. Rejection Order is also available at the Dashboard of the Taxpayer for view, print and download.
4. Intimation of rejection, application form and copy of Rejection Order is also forwarded to the IT system of the other concerning tax authority.

#### **14. How allotment of UIN is communicated?**

The intimation of UIN and temporary password will be sent to the primary authorized signatory of the respective UN Bodies, Embassy or Other Notified Person (as applicable) via e-mail and SMS.

#### **15. How can I track existing registrations mapped to same PAN of the business/ entity on the GST Portal during processing of application for allotment of UIN by UN bodies, Embassies or Other Notified Person?**

While processing of application for allotment of UIN by UN bodies, Embassies or Other Notified Person, you can click on 'Existing Registrations' hyperlink available above Application header. You will thus be able to view all the submitted applications mapped to a single PAN.

## Manual > Processing of application for allotment of UIN by UN bodies, Embassies or Other Notified Person

### How can I process the application filed for allotment of UIN by Other Notified Person?

Once the Application for allotment of UIN gets filed, the application form for UN Bodies and Embassies will be forwarded to Centre by default.

The application form for Other Notified Person will be forwarded to one of the Tax Authorities (Centre / State) as per the selection made by the 'Other Notified Person' in the application form.

For processing the application for such registrations, please perform following steps:

1. Access the GST Back Office Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal and ensure that Tax Official's Dashboard is displayed.
3. Click the **Registration** tab. This tab shows all the different type of applications pending with Tax Official for processing.
4. Click the **Application for Allotment of UIN by [UN Bodies, Embassies or Other Notified Person](#)** link to view the list of corresponding ARNs that are waiting to be processed.

Dashboard
English

15
Registration

3	Application for Registration
0	Application for Enrolment
1	Application for Amendment
0	Application for Surrender
1	Cancellation proceedings of Registration
0	Application of Enrolment as GSTP
0	Application for Registration as TDS/TCS
0	Application for Registration as Non Resident Taxable Person
1	Application for Extension of Registration Period for Casual and NRTP Taxpayer
8	Suo-moto Cancellation Proceedings
1	Revocation Of Cancelled Registration
8	Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

Alerts

Certificate Generated
16 hours ago

Rejection Certificate Generated
16 hours ago

Approved New Registration Application
16 hours ago

View All

5. Select the **ARN** that you wish to process.

**Notes:**

- The ARNs are arranged in descending order of the Due Date. The application submitted first will be shown above in the list.
- The **Due Date** column displays the date by when the pending task / action should be completed.
- The **Status** column displays the current status of the registration application.
- The **Queries Raised** column displays the number of queries that have been raised by the Tax Official in case the application form is already under processing, or in case the applicant has filed responses to the previously raised queries.

## Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

Close by> > Today 0 2 Working Days 0 3 Working Days 2

ARN Number	Business Name	Due Date	Status	Queries Raised
<a href="#">AA220418000009T</a>	GST TRAINING44		Pending for Order	3
<a href="#">AA220318000692O</a>			Pending for Order	0
<a href="#">AA220418000017W</a>	Ravalika katakam		Pending for Order	0
<a href="#">AA2204180000035</a>	GST TRAINING46		Pending for Order	0
<a href="#">AA2204180002205</a>	DHANYA PRIYA THIRUMOORTHY		Pending for Order	0
<a href="#">AA2204180000035</a>	GST TRAINING46	11/04/2018	Pending for Order	3
<a href="#">AA220418000017W</a>	Ravalika katakam	16/04/2018	Pending for Order	5
<a href="#">AA2204180002205</a>	DHANYA PRIYA THIRUMOORTHY	18/04/2018	Pending for Order	1
<a href="#">AA220518000064V</a>	Dinesh Kumar	16/05/2018	Pending for Processing	0
<a href="#">AA220518000074U</a>	Chander kanta	16/05/2018	Pending for Processing	0

6. Notice if the Application of Allotment of UIN has come for first time for processing, or is it a resubmitted application:

- In case the application has been routed to the Tax Official for processing for the first time, the Status will be **Pending for Processing**.
- In case the application has been resubmitted with responses to the queries to the Tax Official, the Status will be **Pending for Order**.

7. On clicking ARN, the application form filed by the applicant is displayed for processing. The header contains various sections containing information pertaining to each section. The rest of the webpage holds the application body and contains information as furnished by the applicant.

Dashboard	Registration ▾	Payments ▾	MIS ▾	Services ▾	Help ▾	Grievances	Statutory Functions ▾	Refund ▾
Dashboard > Processing of Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person <span>English</span>								
Existing Registrations								
ARN	Date of Receipt	Due Date	Status					
AA220518000074U	11/05/2018	16/05/2018	Pending for Processing					
Basic Details	Entity Details	Authorized Signatory	Bank Accounts	Verification	Remarks			
Applicant Details								
State / UT	District	Name of the Entity						
Chhattisgarh	Kondagaon	Chander kanta						
Permanent Account Number (PAN) of entity	Type of Entity	Source Authority, who has issued notification for your registration						
AKPPK8075Q	Other Person	State						
Notification Details of the Government								
Notification Number	Notification Date							
111122223333	01/05/2018							
<div>BACK</div> <div>VERIFY &amp; CONTINUE</div>								

## Existing Registrations

**Note:** To view existing registrations mapped to same PAN, click on '**Existing Registrations**' hyperlink available above Application header. It is possible that an applicant is registered as a taxpayer as well as GSTP. In such cases, the existing registrations of the applicant as taxpayer 'having same PAN' will be visible from **Existing Registrations** hyperlink.

Existing Registrations		
ARN	Date of Receipt	Status
AA071117000227Q	27/11/2017	Pending for Processing

On clicking, '**Existing Registrations**' hyperlink, a new screen will be populated displaying details of as on date:

- Status of all the applications for registrations (ARNs) mapped to PAN and pending with tax official for processing / clarifications / Order / Rejected.
- Status of all the application for registration (ARNs) mapped to PAN and approved.
- Status of the GSTIN. This will include Temporary IDs generated against that PAN.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

(a) Click **ARN** hyperlink.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

On clicking **ARN** hyperlink, Tax Official will be redirected to 'Search ARN Details" page, from where he can retrieve the details of that ARN.

[Click here to know more about Search ARN Details.](#)

Dashboard > Search ARN Details English

### Search ARN Details

Search Advanced Search

• indicates mandatory fields

Status ARN\*

Open

(b) Click **GSTIN/ UIN/ GSTPID** hyperlink.

Dashboard > Registration English

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

On clicking **GSTIN/ UIN/ GSTPID** hyperlink, Tax Official will be redirected to 'Get Taxpayer Details' page, from where he can retrieve the details of that GSTIN.

[Click here to know more Get Taxpayer Details.](#)

Dashboard > Get Taxpayer Details English

### Get Taxpayer Details

GSTIN/UIN/Temporary ID\* (Find GSTIN/UIN/TEMPID)

(c) Click **Reason for Rejection** hyperlink.

Existing Registrations								PAN - AJIPA1572E
State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	<a href="#">AA070517000016Q</a>		Normal	Pending for Processing				NA
Delhi	<a href="#">AA070517000018M</a>	<a href="#">07AJIPA1572EU1R</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA0705170000201</a>	<a href="#">07AJIPA1572EV1Q</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070517000023V</a>	<a href="#">07AJIPA1572EF5Y</a>	Normal	Approved	Active	Voluntary Basis	21/03/2018	NA
Delhi	<a href="#">AA070517000024T</a>	<a href="#">07AJIPA1572EX1O</a>	Normal	Approved	Active	Voluntary Basis	28/09/2017	NA
Delhi	<a href="#">AA070617000043R</a>		Normal	Rejected			21/06/2017	<a href="#">Click Here</a>

BACK

On clicking **Reason for Rejection** hyperlink, the reasons for rejection of application is displayed. Click the **OK** button.

Reject Reasons
1. Authorized Signatory - Document Upload - Document - Document not correct
2. Business Details - Details of your Business - Constitution of Business - Constitution of business is not as per PAN
3. Promoters/Partners - Personal Information - Date of Birth - Date of Birth entered is incorrect as per the records submitted
4. Authorized Signatory - Personal Information - Date of birth - Date of Birth entered is incorrect as per the records submitted
5. Goods and Services - Details of Goods - Details of Goods - aaaaa

OK

8. The Tax Official need to verify all the information shared by the taxpayer in the application. The Tax Official need to review each tabs like Basic details, Entity Details etc. In case the allotment of UIN application is processed for the first time, the Tax Officials can take the following actions:

- [Generate SCN](#)
- [Approve](#)

Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN.

In case Tax Official takes no action or fails to take any action, within 3 working Days' time from the date of generation of ARN, the application will be deemed to have been

approved.

**Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN.**

9. In case, the UIN generation application is resubmitted with clarification, Tax Officials can take following actions:

- [Approve](#)
- [Reject](#)

**Accordingly, the Tax Official can view only two buttons - Approve and Reject.**

In case Tax Official takes no action or fails to take any action, within 7 working Days' time from the date of receipt of reply to SCN, the application will be deemed approved.

## Generate SCN in case of first time receipt of the Allotment of UIN application







While processing the Allotment of UIN Application for Other Notified person, Tax officer can:

- Raise a query in case you wish to seek any clarification from the applicant, with respect to deficient information or any document required to furnish the application.
- Generate Show Cause Notice (SCN) on the query raised.


8.1. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.

ARN	Date of Receipt	Due Date	Status
AA220518000074U	11/05/2018	16/05/2018	Pending for Processing

 ✓ Basic Details	 ✓ Entity Details	 ✓ Authorized Signatory	 ✓ Bank Accounts	 ✓ Verification	 ✓ Remarks
--	---	---	--	---	--

Applicant Details 

State / UT <b>Chhattisgarh</b>	District <b>Kondagaon</b>	Name of the Entity <b>Chander kanta</b>
Permanent Account Number (PAN) of entity <b>AKPPK8075Q</b>	Type of Entity <b>Other Person</b>	Source Authority, who has issued notification for your registration <b>State</b>
Notification Details of the Government		
Notification Number <b>111122223333</b>	Notification Date <b>01/05/2018</b>	

- 8.2. In the **Field** drop-down list, select the field for which you want to raise a query.
- 8.3. In the **Query Description** drop-down list, select the query to be raised.
- 8.4. Click the **ADD QUERY** button to add the queries in the table given below the fields.

The screenshot shows a modal window titled "Queries : Basic Details" with a close button (X) in the top right corner. Inside the modal, there are two dropdown menus: "Field" and "Query Description". The "Field" dropdown currently shows "Name of the Entity". The "Query Description" dropdown shows "Choose the Description". Below these dropdowns, there is a blue button labeled "ADD QUERY" and a smaller blue button labeled "OK". The background of the application is visible, showing a dashboard with a logo, navigation links like "Dashboard", "Dashboard > Pro", and "English", and some data elements like "ARN" and "AA22051".

- 8.5. Query section of each page has an option of "**Others**". You can select this option to add free text query in the page.

The screenshot shows a modal window titled "Queries : Bank Accounts" with a close button (X) in the top right corner. Inside the modal, there are two dropdown menus: "Field" and "Query Description". The "Field" dropdown is open, showing a list of options: "Choose the field", "Choose the field", "Bank Account Information", and "Others (Please specify)". The "Others (Please specify)" option is highlighted with a red rectangular box. The "Query Description" dropdown shows "Choose the Description". Below these dropdowns, there is a blue button labeled "ADD QUERY" and a smaller blue button labeled "OK".

- 8.6. You can raise multiple queries, if required. Once done, click **OK**.

Queries : Bank Accounts

Field

Choose the field

Query Description

Choose the Description

ADD QUERY

Field Name	Query Description	Action
Bank Account Information	Bank Account given is incorrect	

OK

8.7. The section with queries gets highlighted with a yellow underline.

Details of Bank Accounts Maintained By the Applicant for Conducting Business

Total Number of Bank Accounts maintained 1

Bank Account Information

Account Number	Type of Account	IFSC
011441118920	Savings Account	HDFC0000044
Branch		
HDFC BANK,A-12,THE SHOPPING MALL,DLF QUTUB ENCLAVE,PHASE 1 ,GURGAONHARYANA122002		

Upload Photograph

First page of Pass Book

8.8. Verify each page of the application by visiting each tab. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.

Bank Account Information

Account Number	Type of Account	IFSC
011441118920	Savings Account	HDFC0000044
Branch		
HDFC BANK,A-12,THE SHOPPING MALL,DLF QUTUB ENCLAVE,PHASE 1 ,GURGAONHARYANA122002		

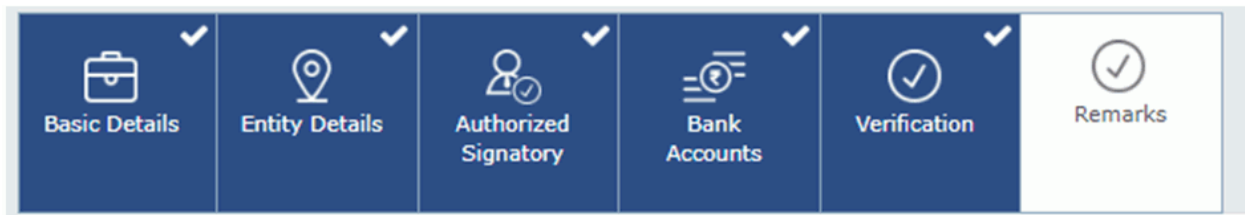
Upload Photograph

First page of Pass Book

BACK

VERIFY & CONTINUE

8.9. A check mark appearing on the tab indicates the page has been verified.



8.10. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your internal reference and will not be displayed to the applicant.

Remarks & Notings

Awaiting response for Queries raised in Bank accounts and reply to Questions below  
1) Query  
2) Seeking clarification 2?

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

8.11. Click the **GENERATE SCN** button.

Basic Details

Entity Details

Authorized Signatory

Bank Accounts

Verification

Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

ADD REMARKS

Aida ( Deputy Commissioner )

15/05/2018

Awaiting response for Query raised in Bank accounts Also provide calcification for 1) Query ? 2) Clarification ?

BACK

GENERATE SCN

APPROVE

8.12. A Show Cause Notice for seeking clarifications is generated for the queries raised. Click the **GENERATE SCN** button.

Dashboard : Processing of Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person English

Form GST REG-03

[See Rule 9(2)]

Reference Number :

XXXXXXXXXXXXXXXXXX

Date

15/05/2018

To

Chander kanta,

Building A , Mg road , Kondagaon , Kondagaon , Chhattisgarh , 494226.

Application Reference Number (ARN) :

AA220518000074U

Date

11/05/2018

Notice for Seeking Additional Information / Clarification / Documents relating to Application for Registration

This is with reference to your registration application filed vide ARN AA220518000074U Dated - 11/05/2018. The Department has examined your application and is not satisfied with it for the following reasons:

Authorized Signatory - ANGAD JASBIRSINGH ARORA - Personal Information - Others (Please specify) - The email id seems to be incorrect , please confirm

You are directed to submit your reply by **24/05/2018**

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Aida

Deputy Commissioner

GENERATE SCN

8.13. Click the **PROCEED** button.



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Do you want to proceed to attach Digital Signature Certificate?

NO

YES

8.14. Affix your DSC and click the **Sign** button.



GST Digital Signature Signer





Goods and Services Tax

Digital Signature Signer

Content To Sign

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

Cancel

View Certificate

Sign

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8.15. A success message will be displayed. Click the **OK** button.

Success

Notice seeking further clarifications has been generated and sent to the Taxpayer

Click on ok to redirect to dashboard

OK

**Note:** The applicant will be given 7 working days' time to file reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official for processing, and in such case the Tax Official will only be able to reject the application.

## Approve Registration Application of Allotment of UIN in case of first time receipt of the Application

Note: The first 7 steps are same as shown above.

8.1. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by applicant in other tabs.

ARN	Date of Receipt	Due Date	Status
AA220518000064V	09/05/2018	16/05/2018	Pending for Processing

Basic Details

Entity Details

Authorized Signatory

Bank Accounts

Verification

Remarks

Applicant Details

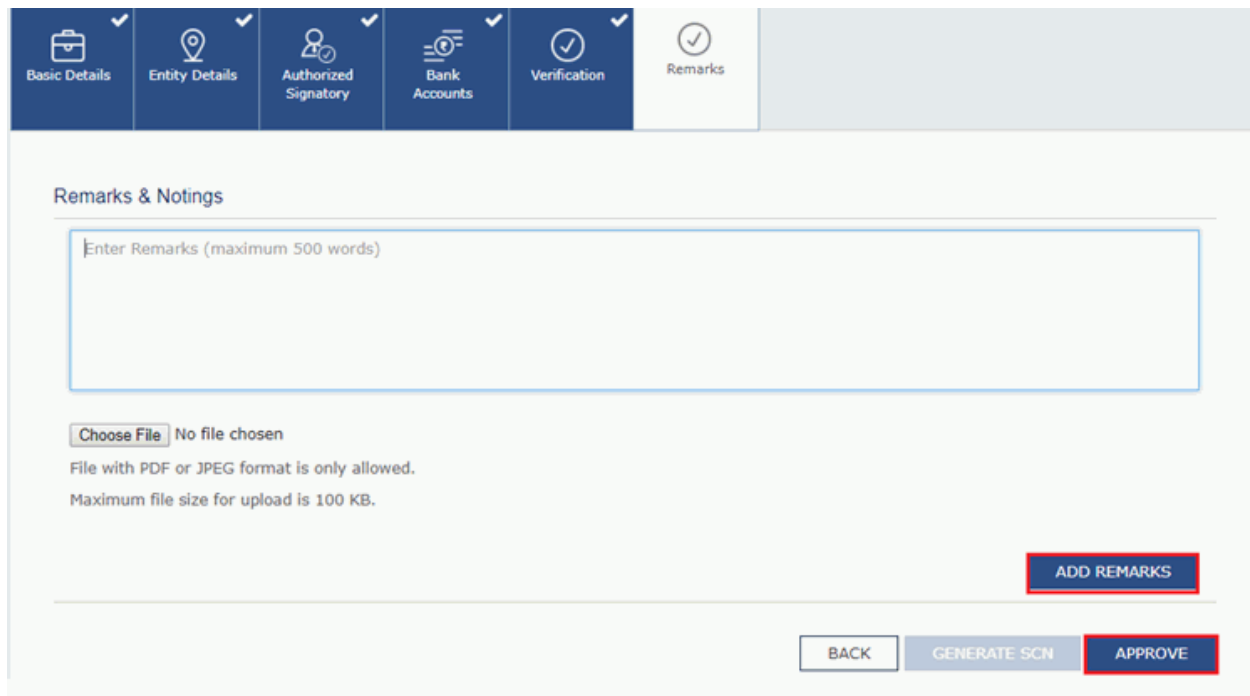
State / UT	District	Name of the Entity
Chhattisgarh	Baloda Bazar	Dinesh Kumar
Permanent Account Number (PAN) of entity	Type of Entity	Source Authority, who has issued notification for your registration
AQAPK5941N	Other Person	State
Notification Details of the Government		
Notification Number	Notification Date	
11223344	01/05/2018	

BACK

VERIFY & CONTINUE

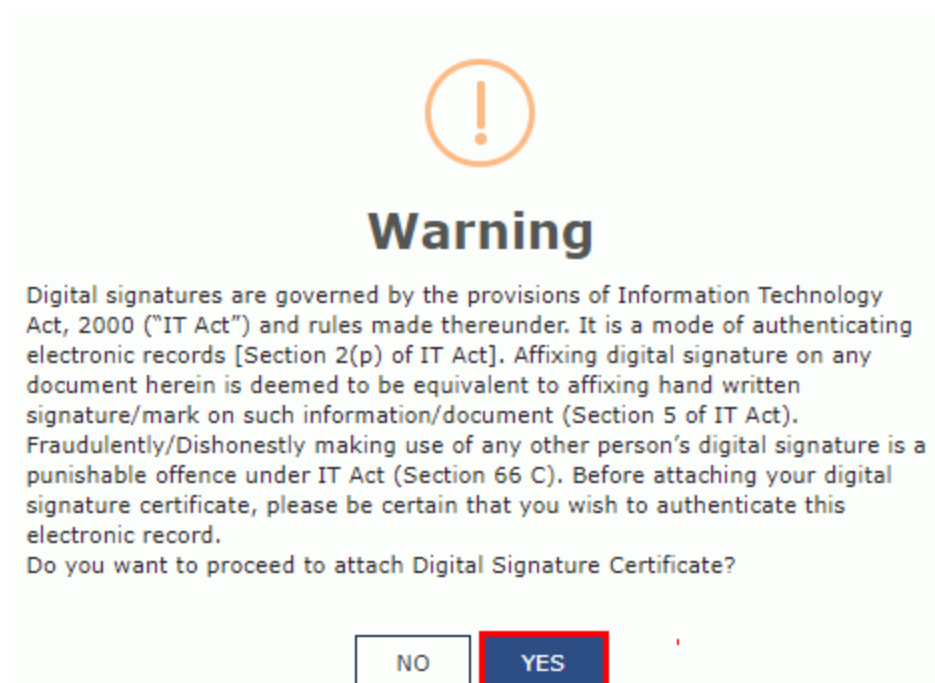
8.2. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

8.3. Click the **APPROVE** button.



The screenshot shows a web application interface with a top navigation bar containing six tabs: Basic Details, Entity Details, Authorized Signatory, Bank Accounts, Verification, and Remarks. The Remarks tab is currently selected. Below the navigation bar, the page is titled "Remarks & Notings". It features a large text input area with the placeholder text "Enter Remarks (maximum 500 words)". Below the input area, there is a "Choose File" button and the text "No file chosen". Further down, it states "File with PDF or JPEG format is only allowed." and "Maximum file size for upload is 100 KB." At the bottom right of the main content area, there is a red "ADD REMARKS" button. At the very bottom of the page, there are three buttons: "BACK", "GENERATE SCN", and "APPROVE", with the "APPROVE" button highlighted in red.

8.4. Click the **PROCEED** button.



The screenshot shows a warning dialog box with a large orange exclamation mark icon at the top. Below the icon, the word "Warning" is displayed in a large, bold, black font. The main body of the dialog contains the following text: "Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record." Below this text, the question "Do you want to proceed to attach Digital Signature Certificate?" is asked. At the bottom of the dialog, there are two buttons: "NO" and "YES", with the "YES" button highlighted in red.

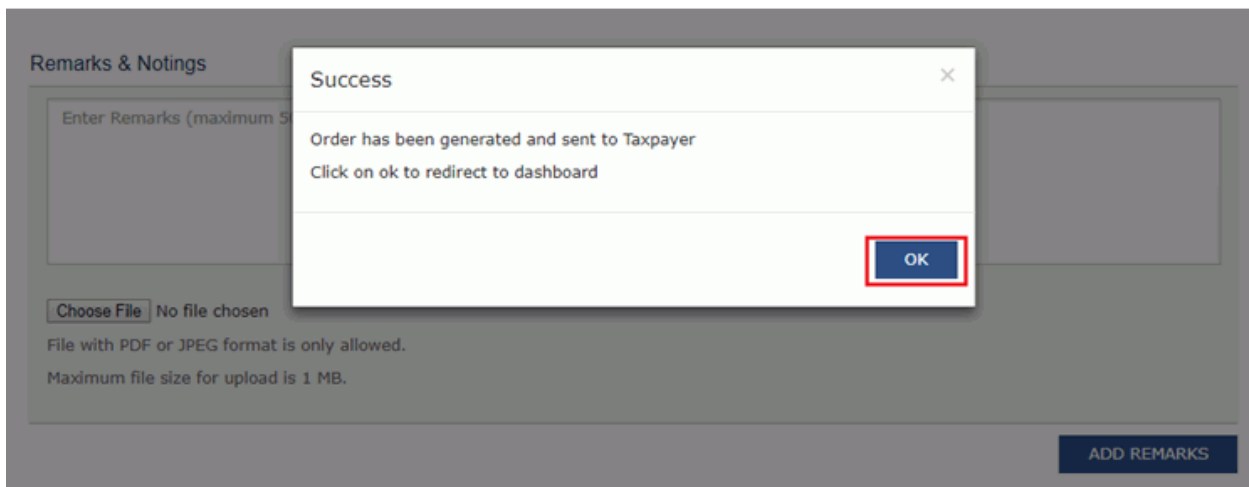
8.5. Affix your DSC and click the **Sign** button.



The image shows a window titled "GST Digital Signature Signer" with a blue header bar containing the Government of India emblem and the text "Goods and Services Tax" and "Digital Signature Signer". Below the header, there is a section "Content To Sign" with a text box containing a long alphanumeric string. Underneath is a "Select Certificate" section with a table listing available certificates. The table has four columns: "Common Name", "Issuer Name", "Serial No", and "Expiry Date". The certificate with Common Name "APIPS0052D" is selected. At the bottom, there are three buttons: "Cancel", "View Certificate", and "Sign". The "Sign" button is highlighted with a red rectangle. At the very bottom, there is a copyright notice: "Copyright © 2017 - 18, eMudhra Limited. All Rights Reserved".

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

8.6. A success message will be displayed. Click the **OK** button.



The image shows a "Success" dialog box with a close button (X) in the top right corner. The message inside the dialog box reads: "Order has been generated and sent to Taxpayer" and "Click on ok to redirect to dashboard". At the bottom right of the dialog box, there is an "OK" button, which is highlighted with a red rectangle. In the background, there is a "Remarks & Notings" section with a text area for "Enter Remarks (maximum 500 characters)", a "Choose File" button, and a note stating "File with PDF or JPEG format is only allowed. Maximum file size for upload is 1 MB." At the bottom right of the background window, there is an "ADD REMARKS" button.

**Note:** On approval, work-item will get closed. Registration Certificate will be issued to the applicant. The primary authorized signatory will be communicated about approval of the application through SMS and Email.

## Approve the resubmitted UIN Registration Application

Note: The first 8 steps are same as shown above.







Once the Other Notified Person applicant has responded to the SCN, the Tax Official can approve or reject the application.

Tax official can approve the application in case he/ she is satisfied with the response received from the taxpayer.


9.1. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.

The section with yellow highlight shows the amended information by the applicant.


9.2. Click the monitor icon for the fields where you want to verify if the taxpayer has responded to the queries raised.

1	2	1	1	1	1
 Basic Details	 Entity Details	 Authorized Signatory	 Bank Accounts	 Verification	 Remarks

Address of the Entity in State 		
Building No. / Flat No. <b>3</b>	Floor No.	Name of the Premises / Building
Road / Street <b>3a</b>	City / Town / Locality / Village <b>dfdf</b>	State/UT <b>Delhi</b>
District <b>West Delhi</b>	Latitude	Longitude
PIN Code <b>112021</b>		

Contact Information 	
Email Address <b>ravalik16@gmail.com</b>	Telephone number -
Fax Number -	Mobile Number

BACK VERIFY & CONTINUE

9.3. The response to queries are displayed. Click the **CLOSE** button.

Queries : Entity Details



Field Name	Query Description	Response
Others (Please specify)	Address is incomplete	Address has been updated

CLOSE

9.4. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

9.5. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

9.6. Click the **APPROVE** button.

Basic Details ✓

Entity Details ✓

Authorized Signatory ✓

Bank Accounts ✓

Verification ✓

Remarks ✓

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

Aida ( Deputy Commissioner )  
17/05/2018  
**The Application seems OK after Re-submission of the UIN Application by ONP**  
Upload Photograph  

Supporting Document

BACKREJECTAPPROVE

9.7. Click the **PROCEED** button.



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Do you want to proceed to attach Digital Signature Certificate?

NO

YES

9.8. Affix your DSC and click the **Sign** button.



GST Digital Signature Signer





Goods and Services Tax

Digital Signature Signer

Content To Sign

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

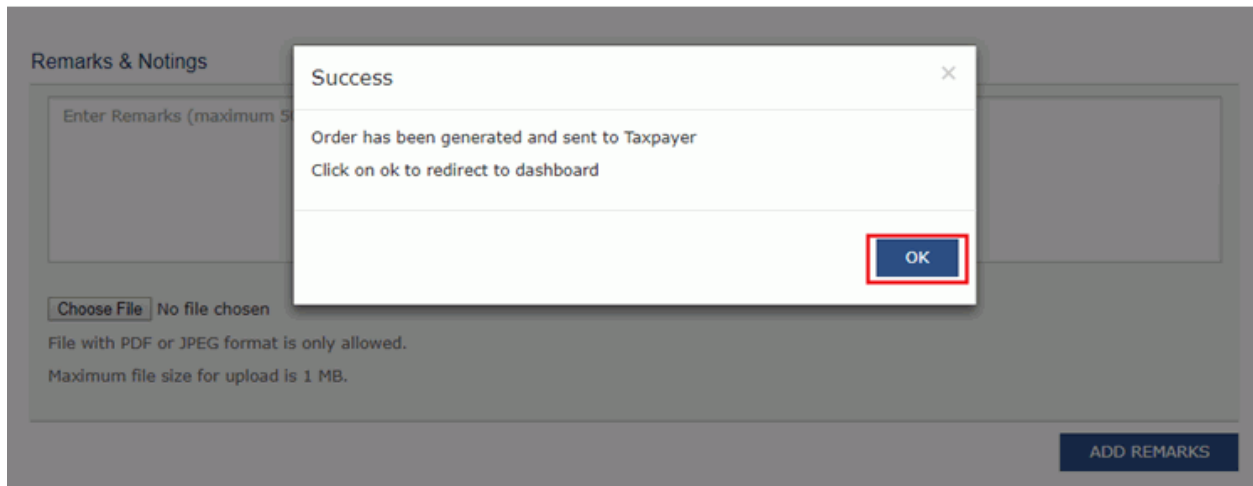
Cancel

View Certificate

Sign

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9.9. A success message will be displayed. Click the **OK** button.



**Note:** On approval, work-item will get closed. Registration Certificate will be issued to the applicant. The primary authorized signatory will be communicated about approval of the application through SMS and Email.

## Reject the Resubmitted UIN Registration Application

Note: The first 8 steps are same as shown above.

Once the Other Notified Person applicant has responded to the SCN, the Tax Official can approve or reject the application.

Tax official can approve the application in case he/ she is satisfied with the response received from the taxpayer.

9.1. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.

The section with yellow highlight shows the amended information by the applicant.

9.2. Click the monitor icon for the fields where you want to verify if the taxpayer has responded to the queries raised.

1	2	1	1	1	1
Basic Details	Entity Details	Authorized Signatory	Bank Accounts	Verification	Remarks

Address of the Entity in State

Building No. / Flat No. <b>3</b>	Floor No.	Name of the Premises / Building
Road / Street <b>3a</b>	City / Town / Locality / Village <b>dfdf</b>	State/UT <b>Delhi</b>
District <b>West Delhi</b>	Latitude	Longitude
PIN Code <b>112021</b>		

Contact Information

Email Address <b>ravalik16@gmail.com</b>	Telephone number -
Fax Number -	Mobile Number

BACK
VERIFY & CONTINUE

9.3. The response to queries are displayed. Click the **CLOSE** button.

Queries : Entity Details <span>×</span>		
Field Name	Query Description	Response
Others (Please specify)	Address is incomplete	Address has been updated
<span>CLOSE</span>		

9.4. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

9.5. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

9.6. Click the **REJECT** button.

Basic Details ✓	Entity Details ✓	Authorized Signatory ✓	Bank Accounts ✓	Verification ✓	Remarks ✓
-----------------	------------------	------------------------	-----------------	----------------	-----------

Remarks & Notings

No file chosen  
 File with PDF or JPEG format is only allowed.  
 Maximum file size for upload is 100 KB.

Aida ( Deputy Commissioner )  
 17/05/2018

**The Application is not OK after Re-submission of the UIN Application by ONP**

Upload Photograph

Supporting Document

9.7. The Rejection Order is generated. Select the relevant checkboxes for the appropriate reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.

Dashboard > Processing of Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

English

GST REG-05  
 [See rule 9(4)]

**Reference Number :**  
 XXXXXXXXXXXXXXXX

**Date**  
 17/05/2018

**To**  
 Chander kanta,  
 Building A , Mg road , Kondagaon , Kondagaon , Chhattisgarh , 494226.

**Application Reference Number (ARN) :**  
 AA220518000074U

**Dated**  
 11/05/2018

**Order of Rejection of Application for Registration**

This has reference to your reply filed vide ARN - **AA220518000074U** Dated - **11/05/2018**.The reply has been examined and the same has not been found to be satisfactory for the following reasons:

☒ Authorized Signatory - ANGAD JASBIRSINGH ARORA - Personal Information - Others (Please specify) - The email id seems to be incorrect , please confirm

Others

Therefore, your application is rejected in accordance with the provisions of the Act.

Aida  
 Deputy Commissioner

9.8. Click the **PROCEED** button.



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Do you want to proceed to attach Digital Signature Certificate?

NO

YES

9.9. Affix your DSC and click the **Sign** button.



GST Digital Signature Signer





Goods and Services Tax

Digital Signature Signer

Content To Sign

ef6c17069a0db9bed71c23e6a93fd0d46e4f5ce0c3c132451ec0b080b1412824

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
24/59	SAP SSO User Sub CA	21824108633/0/3/55/5	03-11-2017
BEZPK2997E	e-Mudhra Sub CA for ...	2000001251	12-09-2018
ACXPK3463A	e-Mudhra Sub CA for ...	2000001256	12-09-2018
APIPS0052D	e-Mudhra Sub CA for ...	2000001257	12-09-2018
test	e-Mudhra Sub CA for ...	2000001279	07-11-2018

Cancel

View Certificate

Sign

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9.10. A success message will be displayed. Click the **OK** button.

**Note:**

- On rejection, work-item will get closed.
- Auto-rejection of the application is not built in the system.
- The primary authorized signatory will be communicated about rejection of the application through SMS or Email.

# Processing of Application for Revocation of Cancelled Registration

## FAQs > Processing of Application for Revocation of Cancelled Registration

### 1. When a taxpayer can apply for revocation of cancelled registration?

A taxpayer can apply for revocation of cancelled registration when his registration has been suo moto cancelled by Tax Official.

### 2. How can I access the pending Application for Revocation of Cancelled Registration?

Here is a screenshot of the Tax Official's Dashboard detailing the access for Application for Revocation of Cancelled Registration for your reference:

16	Registration
4	Application for Registration
0	Application for Enrolment
2	Application for Amendment
0	Application for Surrender
1	Cancellation proceedings of Registration
0	Application of Enrolment as GSTP
0	Application for Registration as TDS/TCS
0	Application for Registration as Non Resident Taxable Person
1	Application for Extension of Registration Period for Casual and NRTP Taxpayer
8	Suo-moto Cancellation Proceedings
1	Revocation Of Cancelled Registration
0	Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

**Step 1:** Click on **Registration** tile

**Step 2:** Click on **Revocation of Cancelled Registration**

**Step 3:** Select the application to process from the list by clicking on the relevant **ARN**


### 3. I have opened a pending Application for Revocation of Cancelled Registration for processing. What is the next step?

Once you open a pending Application for Revocation of Cancelled Registration for processing, you can review the application. Once you have reviewed the application, you can **APPROVE** or **GENERATE SCN** in case you have want to raise queries within 30 days of the submission of the application.

### 4. What actions can be taken by Tax Official for processing of Application for Revocation of Cancelled Registration?

Description/ Activity	Time Frame and Action to be taken by Tax Official
First time processing of Application for Revocation of Cancelled Registration	Tax Official to Approve or Raise SCN for the Application for Revocation of Cancelled Registration within 30 days of ARN generation.
No Action by Tax Official on application	An alert will be sent to tax official in case he does not process the application within 30 days from the date of receipt of application
In case of incomplete application or documents	Tax Official can generate SCN within 30 working days of ARN generation.
Time Limit for Taxpayer to respond to the Show Cause Notice (SCN) issued	Within 7 working days of receiving the Show Cause Notice. If no reply has been submitted by the Taxpayer within <7> days of issue of SCN, Application cannot be approved, only order for rejection can be issued.
Action (Approve/ Reject) to be taken by the Tax Officer on receipt of response of Show Cause Notice (SCN)	Tax Official to Approve or Reject the Application for Revocation of Cancelled Registration within 30 days for processing from date of receipt of response to Show Cause Notice.  An alert will be sent to tax official in case he does not process the application from 30 days from the date of reply to Show Cause Notice.

## 5. How do I raise a query?

In every section, you can see monitor-like icons  next to the sub-sections. Simply click on this icon and a query box will open as a pop-up. You can choose any of the predefined queries or select the 'Others' option to add a custom query. Once you have selected the query, click on **Add Query** and the relevant field (on which the query has been raised) will get underlined in yellow.

**Note:** It is mandatory to add custom remarks/comments even if you select a predefined query.

## 6. How many queries can I raise in a given application?

There is no restriction on the number of queries that can be raised. You can raise multiple queries.

## 7. I have processed the complete application and want to reject it but I can't see a REJECT button. Why?

As a Tax Official, you cannot reject an application upon first review. The principal of natural justice demands that you afford the applicant an opportunity to be heard. Therefore, if there are inconsistencies in the application, you can generate Show Cause Notice (SCN). Taxpayer has 7 working days to respond to this notice. In case, taxpayer fails to respond to the notice or provides an unsatisfactory response, only then you can reject their application.

## 8. What happens when I approve the Application for Revocation of Cancelled Registration?

Once you successfully approve the application, following happens:

1. Order for approval of application of Revocation of cancelled registration will be issued
2. Cancelled GSTIN status will change from "Inactive" to "Active" in the GSTIN master data.
3. Taxpayer will be intimated via SMS and email of the approval of application.
4. Order to be made available on the taxpayer's dashboard.

## 9. What happens when I reject the Application for Revocation of Cancelled Registration?

Once you reject the application, following happens:

1. Rejection order will be generated
2. GSTIN status will remain "Inactive" in the GSTIN master data.
3. Taxpayer will be intimated via SMS and email of the rejection of the application.
4. Order will be made available on the taxpayer's dashboard.

## **10. What happens when I raise a Show Cause Notice?**

When you raise a Show Cause Notice, the system sends an intimation about SCN on the e-mail and SMS to the primary authorized signatory of the applicant.

# Manual > Processing of Application for Revocation of Cancelled Registration

## How can I process the application filed for Revocation of Cancelled Registration?

Once the Revocation of Cancelled Registration application gets filed, application form will appear in the work-item list of the Tax Official (State/Centre) based on relevant jurisdictional administrative authority. For processing the application for Revocation of Cancelled Registration, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal. The Tax Official's Dashboard is displayed.
3. Click the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing.
4. Click the **Revocation of Cancelled Registration** link to view the list of corresponding ARNs that are waiting to be processed.

34	Registration
11	Application for Registration
0	Application for Enrolment
5	Application for Amendment
0	Application for Surrender
10	Cancellation proceedings of Registration
0	Application of Enrolment as GSTP
0	Application for Registration as TDS/TCS
0	Application for Registration as Non Resident Taxable Person
1	Application for Extension of Registration Period for Casual and NRTP Taxpayer
1	Suo-moto Cancellation Proceedings
6	Revocation Of Cancelled Registration
0	Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

5. Select the **ARN** that you wish to process.

**Note:**

- The ARNs are arranged in the descending order of the Due Date. The application submitted first will be shown above in the list.
- The **Due Date** column displays the date by when the pending task / action should be completed.
- The **Status** column displays the current status of the registration application.

### Revocation Of Cancelled Registration

Close by> > Today 0 2 Working Days 0 3 Working Days 0

ARN Number	Business Name	Due Date	Status	Queries Raised
<a href="#">AA260318000195K</a>	DHRUMAL KISHOR		Pending for Order	<span>0</span>
<a href="#">AA260318000206P</a>	BANDURAO		Pending for Order	<span>0</span>
<a href="#">AA260418000017O</a>	VIPNAN SAHKAR		Pending for Order	<span>0</span>
<a href="#">AA260418000055O</a>	ganesan	09/05/2018	Pending for Processing	<span>0</span>
<a href="#">AA260418000058I</a>	Tri	09/05/2018	Pending for Processing	<span>0</span>
<a href="#">AA260418000052U</a>	Tr	11/05/2018	Pending for Order	<span>4</span>

6. Notice, if the application for Revocation of Cancelled Registration has come for first time for processing, or is it a resubmitted application:

- In case the application has been routed to the Tax Official for processing for the first time, the Status will be Pending for Processing.
- In case the application has been resubmitted with responses to the queries to the Tax Official, the Status will be Pending for Order.

On clicking ARN, the application form filed by the applicant is displayed for processing.

Goods and Services Tax

Gyanendra Prakash Dwivedi  
Silvassa, Dadra and Nagar Haveli

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Processing of Application for Revocation of Cancelled Registration

English

ARN	GSTIN(cancelled)	Due Date	Status
AA260418000058I	26AADCB8132G1ZV	09/05/2018	Pending for Processing

Basic Details

GSTIN(cancelled)	Legal Name of Business	Trade Name
26AADCB8132G1ZV	Bholebaba Suppliers Private limited	Tri

Address of Principal Place of Business

<b>MG Road</b> <b>Dadra &amp; Nagar Haveli, Dadra and Nagar Haveli- 396193</b>	18oct1990@gmail.com 8411895433 - -
---	---

Cancellation Order Details

Cancellation Order Number	Date
ZA260318000227W	01/03/2018
Reason of cancellation	

Particulars of Last Returns Filed

Period of Return	ARN	Date of filing
2017-2018	AA260000000035F	January-2018

Reason for revocation of cancellation

Filed all returns

Any Supporting Document

Supporting Document

Verification

Authorized Signatory	Place
Gyanendra Prakash Dwivedi	Mum
Designation	Date
AVP	09/04/2018

SAVE

GENERATE SCN

APPROVE

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Site Last Updated on 06/11/2016 01:45 AM

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Top

(A) In case the application for Revocation of Cancelled Registration is processed for the first time, the Tax Officials can take the following actions:

- [Generate SCN](#)
- [Approve](#)

Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN.

In case the Tax Official does not take any action, or fails to take an action within 30 days from the date of the receipt of application, an alert will be sent to tax official if he does not process the application within 30 days from the date of receipt of application or from 30 days from the date of reply to Show Cause Notice.

(B) Tax Officials can take following actions, in case the application for Revocation of Cancelled Registration is resubmitted with clarification:

- [Approve](#)
- [Reject](#)

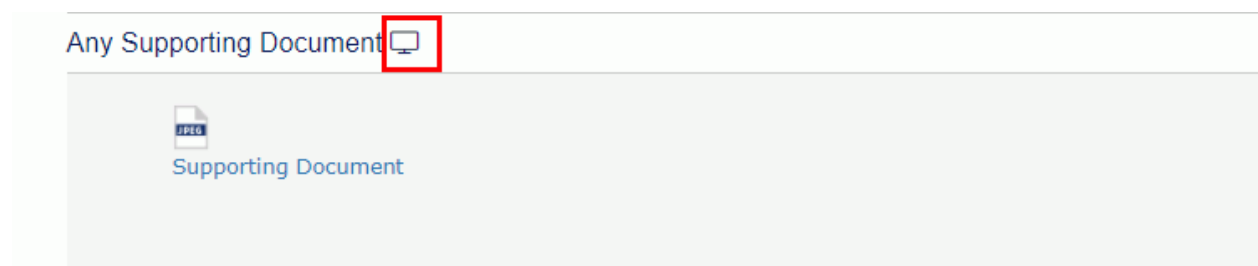
Accordingly, the Tax Official can view only two buttons - Approve and Reject.

## Generate SCN in case of first time receipt of the Application for Revocation of Cancelled Registration

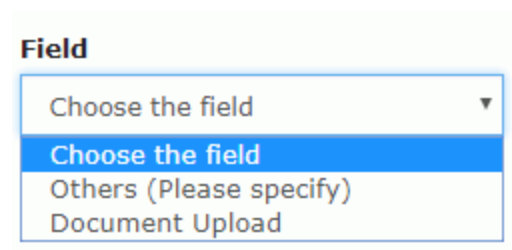
While processing the application for Revocation of Cancelled Registration, you can:

- Raise a query in case you wish to seek any clarification from the applicant, with respect to deficient information or any document required to furnish the application.
- Generate Show Cause Notice (SCN) on the query raised.

7. Review the application form thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.



8. In the **Field** drop-down list, select the field for which you want to raise a query.



9. In the **Query Description** drop-down list, select the query to be raised.

**Query Description**

Choose the Description ▼

Choose the Description

Document not correct

Document not legible

10. Click the **ADD QUERY** button to add the queries in the table given below the fields.

Queries : Basic Details ×

Field	Query Description
<div>Choose the field ▼</div>	<div>Choose the Description ▼</div>
<div>ADD QUERY</div>	
<div>OK</div>	

Query section of each page has an option of “Others”. You can select this option to add free text query in the page.

Queries : Basic Details ×

Field	Query Description
<div>Others (Please specify) ▼</div>	<div>Please Specify ▼</div>
<div>Please specify</div>	<div>ADD QUERY</div>
<div>OK</div>	

**Note:** You can click the **Edit/ Delete** button to edit or delete any raised query.

## Queries : Basic Details



### Field

Choose the field ▼

### Query Description

Choose the Description ▼

ADD QUERY

Field Name

Query Description

Action

Document Upload

Document not correct



OK

11. You can raise multiple queries, if required. Once done, click **OK**.

## Queries : Basic Details



### Field

Choose the field ▼

### Query Description

Choose the Description ▼

ADD QUERY

Field Name

Query Description

Action

Document Upload

Document not correct



OK

The section with queries gets highlighted as shown in the screenshot below.

Goods and Services Tax

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Processing of Application for Revocation of Cancelled Registration

English

ARN	GSTIN(cancelled)	Due Date	Status
AA260418000058I	26AADCB8132G1ZV	09/05/2018	Pending for Processing

Basic Details

GSTIN(cancelled)	Legal Name of Business	Trade Name
26AADCB8132G1ZV	Bholebaba Suppliers Private limited	Tri

Address of Principal Place of Business

<b>MG Road</b> <b>Dadra &amp; Nagar Haveli, Dadra and Nagar Haveli- 396193</b>	18oct1990@gmail.com 8411895433 - -
---	---

Cancellation Order Details

Cancellation Order Number	Date
ZA260318000227W	01/03/2018
Reason of cancellation	

Particulars of Last Returns Filed

Period of Return	ARN	Date of filing
2017-2018	AA260000000035F	January-2018

Reason for revocation of cancellation

Filed all returns

Any Supporting Document

Supporting Document

Verification

Authorized Signatory	Place
Gyanendra Prakash Dwivedi	Mum
Designation	Date
AVP	09/04/2018

SAVE

GENERATE SCN

APPROVE

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Top

12. Click the **GENERATE SCN** button.

In case you want to save the application details, click the **SAVE** button.

Goods and Services Tax

Gyanendra Prakash Dwivedi

Silvassa, Dadra and Nagar Haveli

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Processing of Application for Revocation of Cancelled Registration

ARN	GSTIN(cancelled)	Due Date	Status
AA260418000058I	26AADCB8132G1ZV	09/05/2018	Pending for Processing

Basic Details

GSTIN(cancelled)	Legal Name of Business	Trade Name
26AADCB8132G1ZV	Bholebaba Suppliers Private limited	Tri

Address of Principal Place of Business

<b>MG Road</b> <b>Dadra &amp; Nagar Haveli, Dadra and Nagar Haveli- 396193</b>	<div>18oct1990@gmail.com</div> <div>8411895433</div> <div></div> <div></div>
---	--

Cancellation Order Details

Cancellation Order Number	Date
ZA260318000227W	01/03/2018
Reason of cancellation	

Particulars of Last Returns Filed

Period of Return	ARN	Date of filing
2017-2018	AA260000000035F	January-2018

Reason for revocation of cancellation

Filed all returns

Any Supporting Document

Supporting Document

Verification

Authorized Signatory	Place
Gyanendra Prakash Dwivedi	Mum
Designation	Date
AVP	09/04/2018

SAVE

GENERATE SCN

APPROVE

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Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

13. A Show Cause Notice for seeking clarifications is generated for the queries raised. Select the checkbox for declaration.
14. Select the date and time when you want to applicant to appear before the undersigned authority.
15. Click the **GENERATE SCN** button.

Form GST REG-23  
[See Rule 23(3)]

**Reference Number :**  
XXXXXXXXXXXXXXXXXX

**To**  
Bholebaba Suppliers Private limited,  
**MG Road, Dadra & Nagar Haveli, Dadra and Nagar Haveli- 396193**

**GSTIN**  
26AADCB8132G1ZV

**Application Reference Number (ARN) :**  
AA260418000058I

**Date**  
27/04/2018

**Dated**  
09/04/2018

Show Cause Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated - 09/04/2018. regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

- Any Supporting Document - Document Upload - Document not correct

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.


☒ You are hereby directed to appear before the undersigned authority on 27/04/2018 at 12:00

If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

**Gyanendera Prakash Dwivedi**  
Commissioner  
Silvassa

**GENERATE SCN**

16. Click the **PROCEED** button.



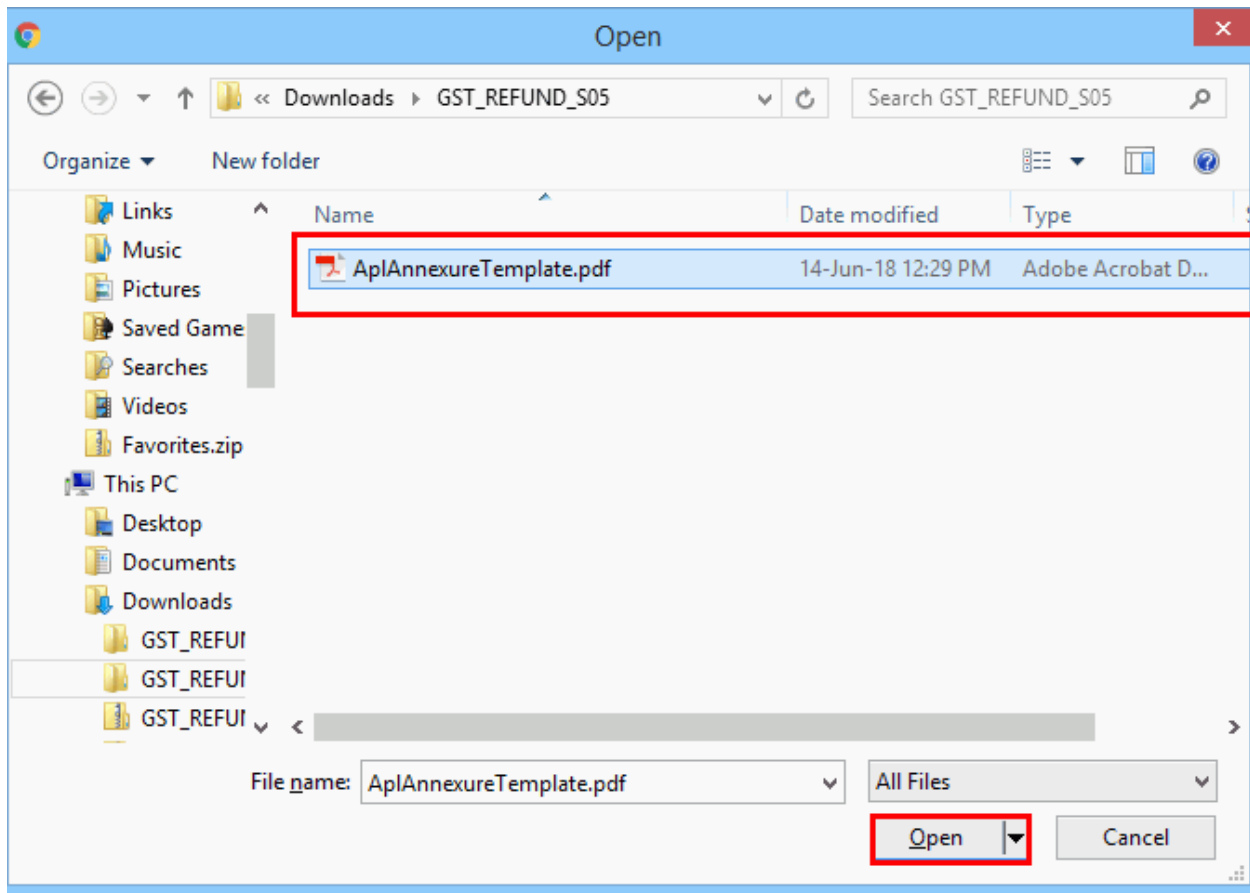
## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

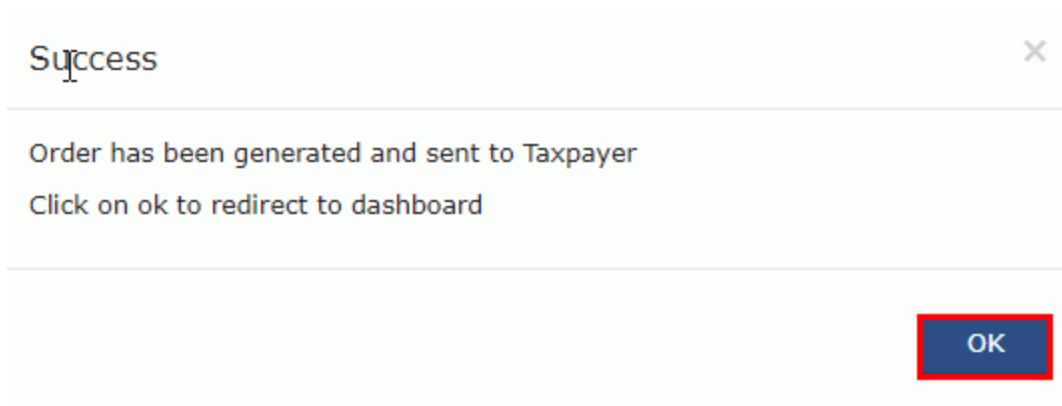
CANCEL

PROCEED

17. Affix your DSC and click the **Sign** button.




18. A success message will be displayed. Click the **OK** button.



**Note:** The applicant will be given 7 working days' time to file reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official for processing, and the Tax Official will only be able to reject the application.

## Approve Application for Revocation of Cancelled Registration in case of first time receipt of the Application

7. Review the application form given for application of revocation of cancelled registration.
8. Click the **APPROVE** button.

**Goods and Services Tax**

[Skip to Main Content](#) A<sup>+</sup> A<sup>-</sup>

Gyanendra Prakash Dwivedi  
Silvassa, Dadra and Nagar Haveli

14 0

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


[Dashboard](#) > [Registration](#) > Processing of Application for Revocation of Cancelled Registration English

ARN	GSTIN(cancelled)	Due Date	Status
AA260418000058I	26AADCB8132G1ZV	09/05/2018	Pending for Processing

Basic Details

GSTIN(cancelled) <b>26AADCB8132G1ZV</b>	Legal Name of Business <b>Bholebaba Suppliers Private limited</b>	Trade Name <b>Tri</b>
--	--	--------------------------

Address of Principal Place of Business

<b>MG Road</b> <b>Dadra &amp; Nagar Haveli, Dadra and Nagar Haveli- 396193</b>	 18oct1990@gmail.com  8411895433  -  -
---	---


Cancellation Order Details

Cancellation Order Number <b>ZA260318000227W</b>	Date <b>01/03/2018</b>
---	---------------------------


Reason of cancellation


Particulars of Last Returns Filed

Period of Return <b>2017-2018</b>	ARN <b>AA260000000035F</b>	Date of filing <b>January-2018</b>
--------------------------------------	-------------------------------	---------------------------------------

Reason for revocation of cancellation 

**Filed all returns**

Any Supporting Document 

  
Supporting Document

Verification

Authorized Signatory <b>Gyanendra Prakash Dwivedi</b>	Place <b>Mum</b>
Designation <b>AVP</b>	Date <b>09/04/2018</b>

[SAVE](#) [GENERATE SCN](#) [APPROVE](#)

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Site Last Updated on 06/11/2016 01:45 AM

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9. Click the **APPROVE** button.

[Dashboard](#) > [Registration](#) > Processing of Application for Revocation of Cancelled Registration English

Form GST REG-22  
[See Rule 23(2)(a)]

**Reference Number :**  
XXXXXXXXXXXXXXXXXX

**Date**  
27/04/2018

**To**  
26AADCB8132G1ZV  
Bholebaba Suppliers Private limited,  
**MG Road, Dadra & Nagar Haveli, Dadra and Nagar Haveli- 396193**

**Application Reference Number (ARN) :**  
AA260418000058I

**Date**  
09/04/2018

Order for revocation of cancellation of registration


This has reference to your application dated - 09/04/2018. for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

**Gyanendera Prakash Dwivedi**  
Commissioner  
Silvassa

**27/04/2018**  
Dadra and Nagar Haveli

APPROVE

10. Click the **PROCEED** button.



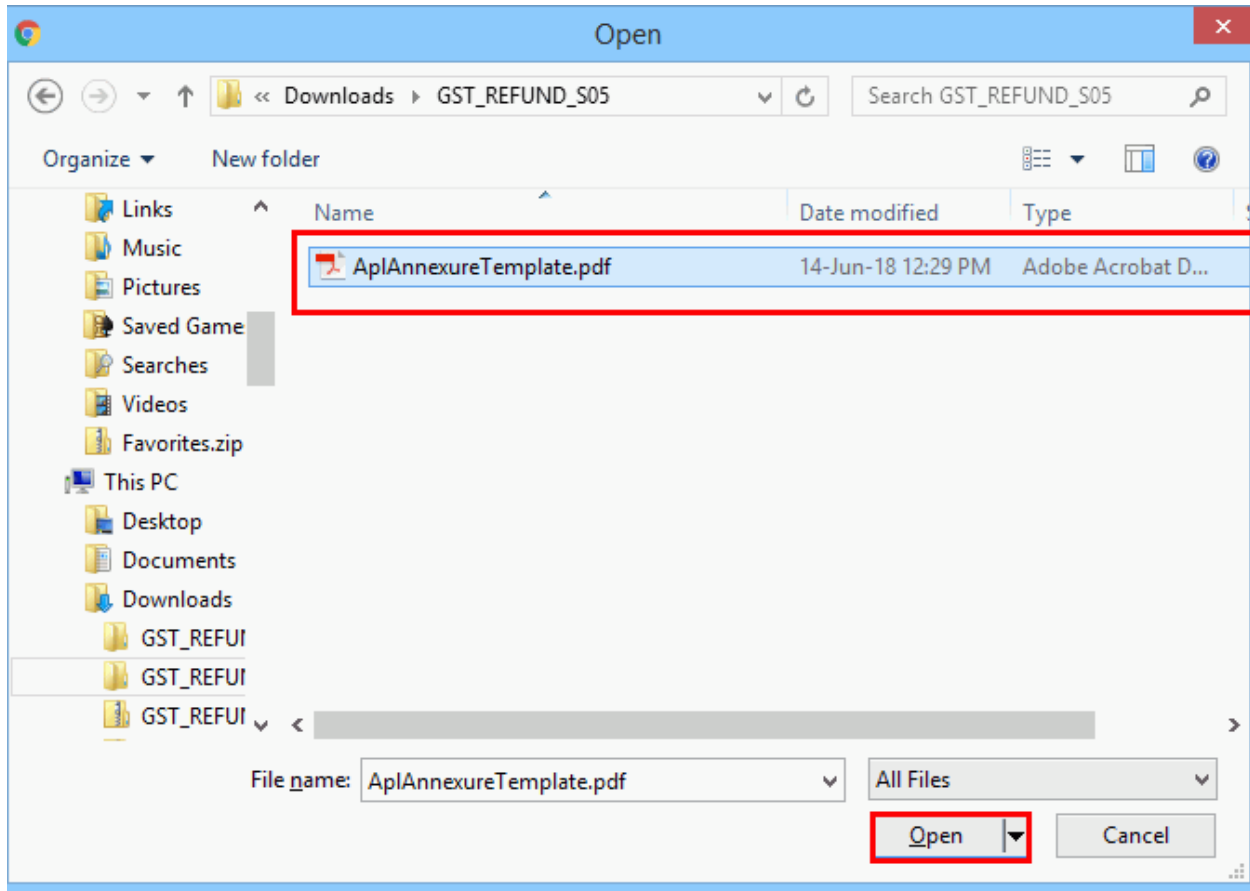
## Warning

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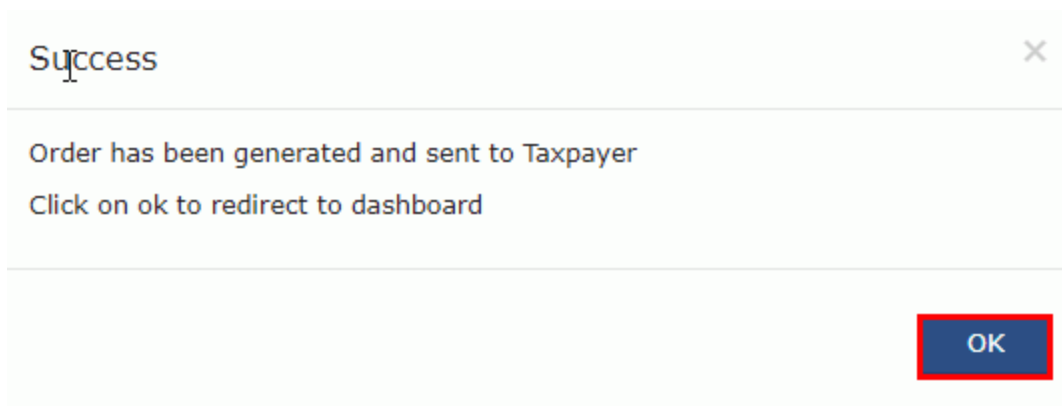
CANCEL

PROCEED

11. Affix your DSC and click the **Sign** button.



12. A success message will be displayed. Click the **OK** button.



**Note:**

1. Order for approval of application of Revocation of cancelled registration will be issued
2. Cancelled GSTIN status will change from "Inactive" to "Active" in the GSTIN master data.
3. Taxpayer will be intimated via SMS and email of the approval of application.
4. Order to be made available on the taxpayer's dashboard.

## Approve the Resubmitted Application for Revocation of Cancelled Registration

Once the applicant has responded to the SCN, the Tax Official can approve or reject the application.

7. Review the application form thoroughly. The section with yellow highlight shows the amended information by the applicant.
8. Click the monitor icon displayed adjacent to the section headers to view the responses to the queries.

Any Supporting Document 



Supporting Document

9. Click the **APPROVE** button.

Goods and Services Tax

Gyanendra Prakash Dwivedi

Silvassa, Dadra and Nagar Haveli

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Processing of Application for Revocation of Cancelled Registration

English

ARN	GSTIN(cancelled)	Due Date	Status
AA260418000052U	26AACCJ3125C1Z5	11/05/2018	Pending for Order

Basic Details

GSTIN(cancelled)	Legal Name of Business	Trade Name
26AACCJ3125C1Z5	Jai Dada Steel private limited	Tr

Address of Principal Place of Business

<b>MG Road</b> <b>Dadra &amp; Nagar Haveli, Dadra and Nagar Haveli- 396193</b>	tripti.julka@qualitykiosk.com 8082645455 - -
---	---

Cancellation Order Details

Cancellation Order Number	Date
ZA2604180000640	06/04/2018

Reason of cancellation

Supplies goods / services without issue of Invoice

Particulars of Last Returns Filed

Period of Return	ARN	Date of filing
2017-2018	AA260717000075I	July-2017

Reason for revocation of cancellation

Filed all returns

Any Supporting Document

Supporting Document

Additional Information

add

Any Supporting Document

Supporting Document

Verification

Authorized Signatory	Place
Gyanendra Prakash Dwivedi	Hyd
Designation	Date
STE	11/04/2018

REJECT

APPROVE

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Top

10. Click the **APPROVE** button.

Dashboard > Registration > Processing of Application for Revocation of Cancelled Registration
English

Form GST REG-22  
[See Rule 23(2)(a)]

Reference Number :  
XXXXXXXXXXXXXXXXXX

Date  
27/04/2018

To  
26AACCJ3125C1Z5  
Jai Dada Steel private limited,  
MG Road, Dadra & Nagar Haveli, Dadra and Nagar Haveli- 396193

Application Reference Number (ARN) :  
AA260418000052U

Date  
11/04/2018

Order for revocation of cancellation of registration


This has reference to your application dated - 11/04/2018, for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Gyanendera Prakash Dwivedi  
Commissioner  
Silvassa

27/04/2018  
Dadra and Nagar Haveli

APPROVE

11. Click the **PROCEED** button.



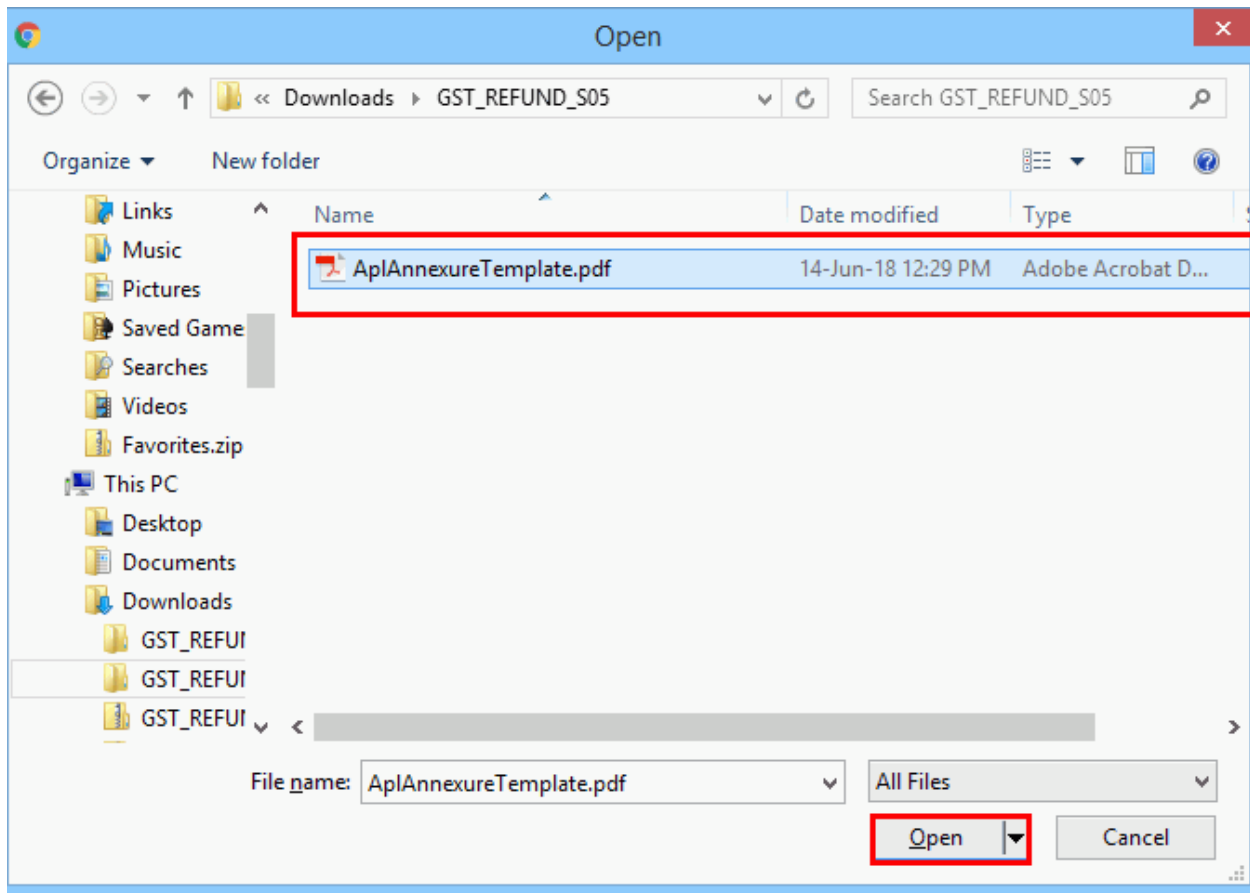
## Warning

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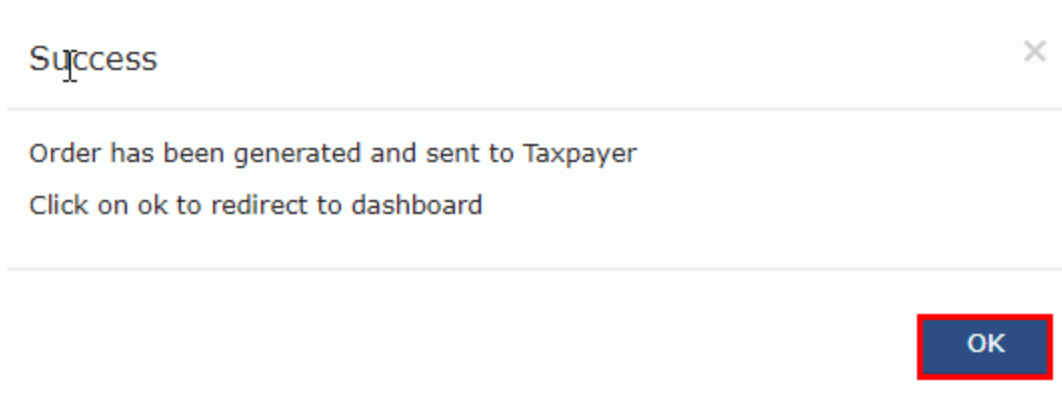
CANCEL

PROCEED

12. Affix your DSC and click the **Sign** button.



13. A success message will be displayed. Click the **OK** button.



**Note:**


1. Order for approval of application of Revocation of cancelled registration will be issued
2. Cancelled GSTIN status will change from "Inactive" to "Active" in the GSTIN master data.
3. Taxpayer will be intimated via SMS and email of the approval of application.
4. Order to be made available on the taxpayer's dashboard.

## Reject the Resubmitted Application for Revocation of Cancelled Registration

Once the applicant has responded to the SCN, the Tax Official can approve or reject the application.

In case the applicant does not respond within 7 working days' time, work-item will go back to Tax Official for processing and the Tax Official can only reject the application. Once the applicant has responded to the SCN, the Tax Official can approve or reject the application.

7. Review each section thoroughly. The section with yellow highlight shows the amended information by the applicant.
8. Click the monitor icon displayed adjacent to the section headers to view the responses to the queries.

Any Supporting Document 

  
Supporting Document

9. Click the **REJECT** button.



ARN	GSTIN(cancelled)	Due Date	Status
AA260418000052U	26AACCJ3125C1Z5	11/05/2018	Pending for Order

## Basic Details

GSTIN(cancelled) <b>26AACCJ3125C1Z5</b>	Legal Name of Business <b>Jai Dada Steel private limited</b>	Trade Name <b>Tr</b>
--	---	-------------------------

## Address of Principal Place of Business

<b>MG Road</b> <b>Dadra &amp; Nagar Haveli, Dadra and Nagar Haveli- 396193</b>	<a href="mailto:tripti.julka@qualitykiosk.com">tripti.julka@qualitykiosk.com</a> 8082645455 - -
---	--

## Cancellation Order Details

Cancellation Order Number <b>ZA2604180000640</b>	Date <b>06/04/2018</b>
---	---------------------------

## Reason of cancellation

**Supplies goods / services without issue of Invoice**

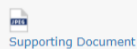
## Particulars of Last Returns Filed

Period of Return <b>2017-2018</b>	ARN <b>AA260717000075I</b>	Date of filing <b>July-2017</b>
--------------------------------------	-------------------------------	------------------------------------

## Reason for revocation of cancellation

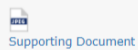
**Filed all returns**

## Any Supporting Document



## Additional Information

## Any Supporting Document



## Verification

Authorized Signatory <b>Gyanendra Prakash Dwivedi</b>	Place <b>Hyd</b>
Designation <b>STE</b>	Date <b>11/04/2018</b>

[REJECT](#)[APPROVE](#)

10. The Rejection Order is generated. Select the relevant checkboxes for the appropriate reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.

Form GST REG-05  
[See rule 9(4)]

Reference Number :  
XXXXXXXXXXXXXXXXXX

Date  
27/04/2018

To  
Jai Dada Steel private limited,

**MG Road, Dadra & Nagar Haveli, Dadra and Nagar Haveli- 396193**  
**GSTIN (if available)**  
26AACCJ3125C1Z5

Order of Rejection of Application for Revocation of Cancellation of Registration

This has reference to your reply filed vide ARN - **AA260418000052U** Dated - **11/04/2018**.The reply has been examined and the same has not been found to be satisfactory for the following reasons:


☒ Reason for revocation of cancellation - Others (Please specify) - Last seven months return not filed  
☐ Any Supporting Document - Others (Please specify) -  
☐ Any Supporting Document - Document Upload - Document not correct  
☐ Reason for revocation of cancellation - Reason for revocation of cancellation - The reason entered for revocation of cancellation is not appropriate.  
☐ Others

Therefore, your application is rejected in accordance with the provisions of the Act.

Gyanendera Prakash Dwivedi  
Commissioner  
Silvassa

GENERATE ORDER

11. Click the **PROCEED** button.



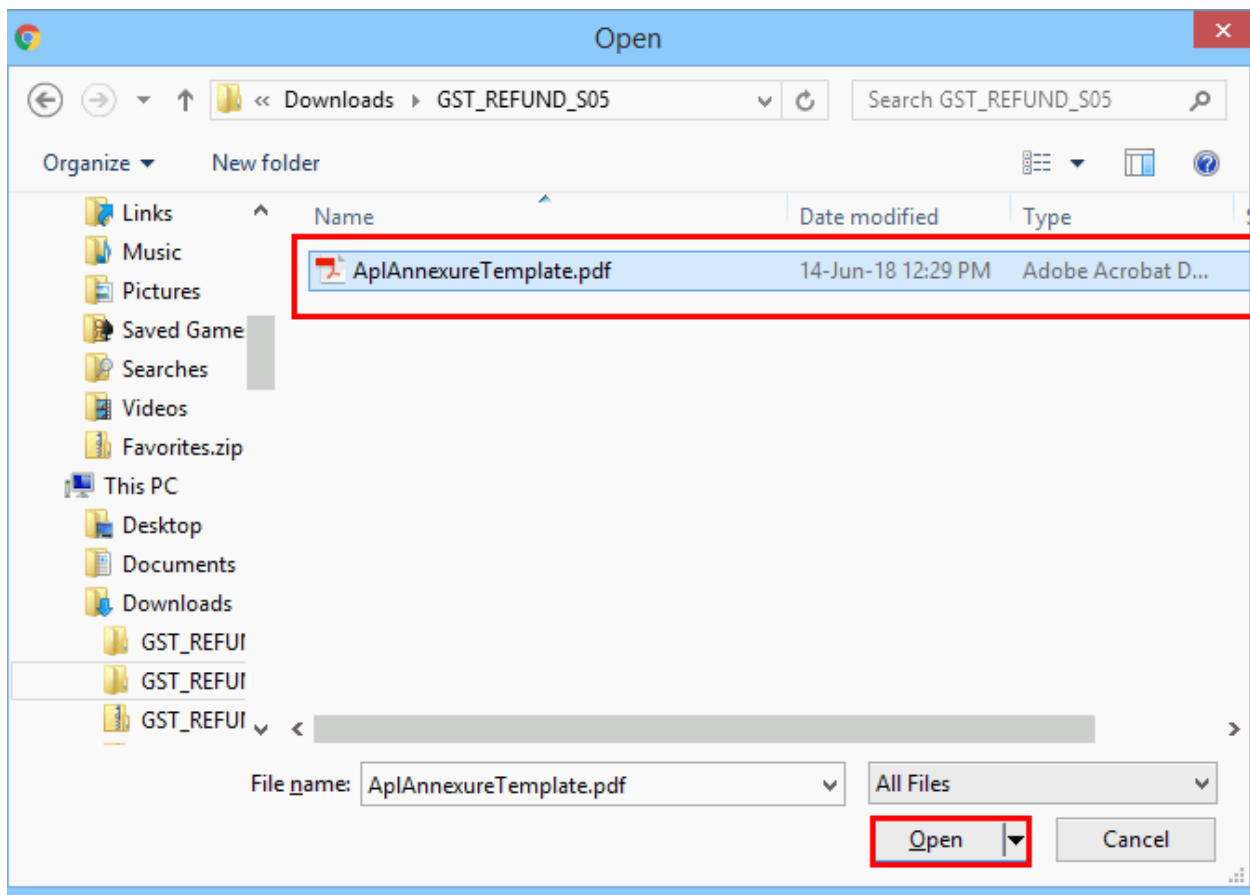
**Warning**

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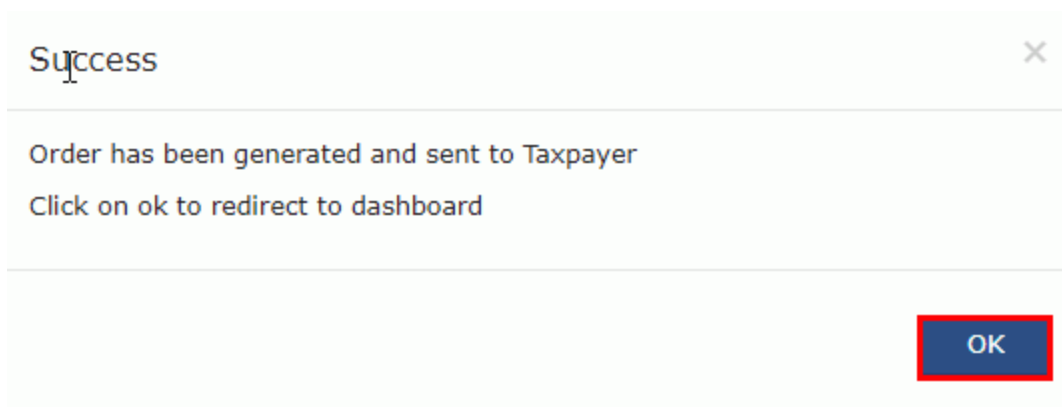
CANCEL

PROCEED

12. Affix your DSC and click the **Sign** button.



13. A success message will be displayed. Click the **OK** button.



**Note:**

1. Rejection order will be generated
2. GSTIN status will remain "Inactive" in the GSTIN master data.
3. Taxpayer will be intimated via SMS and email of the rejection of the application.
4. Order to be made available on the taxpayer's dashboard.

# Processing of Cancellation of Registration Application

## FAQs > Processing of Cancellation of Registration Application

### 1. How can I access the pending Cancellation of Registration Applications?

Here is a screenshot of the Tax Official's Dashboard detailing the access for pending Cancellation of Registration Applications for your reference:

13	Registration
4	Application for Registration
0	Application for Enrolment
1	Application for Amendment
0	Application for Surrender
3	<b>Cancellation proceedings of Registration</b> 0 critical
0	Application for Revocation of Cancellation
0	Application of Enrolment as GSTP
5	Application for Registration as TDS/TCS
0	Application for Registration as Non Resident Taxable Person

**Step 1:** Click on **Registration** tile

**Step 2:** Click on **Cancellation proceedings of Registration**

**Step 3:** Select the application to process from the list by clicking on the relevant **ARN**

### 2. I have opened a pending Cancellation of Registration Application for processing. What is the next step?

Once you open a pending Cancellation of Registration Application for processing, you can begin a section-wise review. After reviewing a particular section, click the **VERIFY & CONTINUE** button at the bottom right of the page to move to the next section.

Once you have completed all the sections, you can **APPROVE** or **GENERATE SCN** in case you have raised queries.

### 3. What actions can be taken by Tax Official for processing of Cancellation of Registration Application?

Description/ Activity	Time Frame and Action to be taken by Tax Official
First time processing of Cancellation of Registration Application	Tax Official to Approve or Raise SCN for the cancellation Application within 30 working days of ARN generation.
No Action by Tax Official on application	An alert will be sent to tax official in case he does not process the application within 30 days from the date of receipt of application
In case of incomplete application or documents	Tax Official can generate SCN within 30 working days of ARN generation.
Time Limit for Taxpayer to respond to the Show Cause Notice (SCN) issued	Within 7 working days of receiving the Show Cause Notice If no reply has been submitted by the Taxpayer within <7> days of issue of SCN, Application cannot be approved, only order for rejection can be issued.
Action (Approve/ Reject) to be taken by the Tax Officer on receipt of response of Show Cause Notice (SCN)	Tax Official to Approve or Reject the Cancellation Application within 30 working days for processing from date of receipt of response to Show Cause Notice.  An alert will be sent to tax official in case he does not process the application from 30 days from the date of reply to Show Cause Notice.

### 4.Can I approve the application for Cancellation of Registration in case the dues are pending for payment by the taxpayer?

Yes, you can approve the application for Cancellation of Registration even if the dues are pending for payment by the taxpayer.

### 5. There are multiple sections in the application form. Can I navigate to other sections during processing the application?

Yes, as a Tax Official, you can view the sections of the application in any order you choose.

## 6. Can I verify and continue even if I have raised a query in the section?

Yes, you are required to click on **VERIFY & CONTINUE** for every section before you can pass an order on the application.

Every time you successfully verify a section without any queries, the section header will turn blue along with a check mark, indicating that you have reviewed that section.

## 7. How do I raise a query?

In every section, you can see monitor-like icons next to the sub-sections. Simply click on this icon and a query box will open as a pop-up. You can choose any of the predefined queries or select the 'Others' option to add a custom query. Once you have selected the query, click on **Add Query** and the relevant field (on which the query has been raised) will get underlined in yellow.

**Note:** It is mandatory to add custom remarks/comments even if you select a predefined query.

## 8. How many queries can I raise in a given application?

There is no restriction on the number of queries that can be raised. You can raise multiple queries.

## 9. Where can I see the number of queries I have raised?

In case you have raised queries, the total number of queries raised in an application form will be displayed in the **Queries Raised** column on the dashboard, before signing the application using your digital signature. Please refer to the below screenshot:

Cancellation Proceedings				
Close by> > Today <span>0</span> 2 Working Days <span>0</span> 3 Working Days <span>0</span>				
ARN Number	Business Name	Due Date	Status	Queries Raised
AA0701180000207	sailu5yesh	09/02/2018	Pending for Processing	0
AA071217000094R	NORMAL	27/01/2018	Pending for Processing	0

## 10. There is a Remarks section on the final page. What is it for?

The Remarks section is for any comments you wish to add to the application for your personal reference. These are confidential remarks and cannot be seen by anyone except you.

### **11. I have processed the complete application and want to reject it but I can't see a REJECT button. Why?**

As a Tax Official, you cannot reject an application upon first review. The principal of natural justice demands that you afford the applicant an opportunity to be heard. Therefore, if there are inconsistencies in the application, you can generate Show Cause Notice (SCN). The Taxpayer has seven working days to respond to this notice. In case the Taxpayer fails to respond to the notice or provides an unsatisfactory response, only then you can reject their application.

### **12. What happens when I approve the application for cancellation of registration?**

Once you successfully approve the application, the system generates an order of cancellation of registration and an intimation is sent to taxpayer via e-mail and sms about the approval. Consequent to the approval of the Cancellation of Registration application, the taxpayer's GSTIN Status will be changed to "Cancelled".

### **13. What happens when I raise a Show Cause Notice?**

When you raise a Show Cause Notice, the system sends an intimation about SCN on the e-mail and sms to the Taxpayer.

# Manual > Processing of Cancellation of Registration Application

## How can I process the application filed for Cancellation of Registration Application?

Once the Cancellation of Registration Application gets filed, Form will appear in the work-item list of the Tax Official (State/Centre) based on relevant jurisdictional administrative authority.

For processing the Cancellation of Registration Application, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal. The Tax Official's Dashboard is displayed.
3. Click the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing.
4. Click the **Cancellation proceedings of Registration** link to view the list of corresponding ARNs that are waiting to be processed.

13	 Registration
4	Application for Registration
0	Application for Enrolment
1	Application for Amendment
0	Application for Surrender
3	<b>Cancellation proceedings of Registration</b> 0 critical
0	Application for Revocation of Cancellation
0	Application of Enrolment as GSTP
5	Application for Registration as TDS/TCS
0	Application for Registration as Non Resident Taxable Person

5. Select the **ARN** that you wish to process.

**Note:**

- The ARNs are arranged in the descending order of the Due Date. The application submitted first will be shown above in the list.

- The **Due Date** column displays the date by when the pending task / action should be completed.
- The **Status** column displays the current status of the registration application.

### Cancellation Proceedings

Close by> > Today 0 2 Working Days 0 3 Working Days 0

ARN Number	Business Name	Due Date	Status	Queries Raised
AA0701180000207	sailu5yesh	09/02/2018	Pending for Processing	0
AA071217000094R	NORMAL	27/01/2018	Pending for Processing	0

6. Notice, if the Application for Cancellation of Registration has come for first time for processing, or is it a resubmitted application:





- In case the application has been routed to the Tax Official for processing for the first time, the Status will be Pending for Processing.
- In case the application has been resubmitted with responses to the queries to the Tax Official, the Status will be Pending for Order.

### Cancellation Proceedings

Close by> > Today 0 2 Working Days 0 3 Working Days 0

ARN Number	Business Name	Due Date	Status	Queries Raised
AA070118000018S	AutomationsTest	09/02/2018	Pending for Order	1

On clicking ARN, the application form filed by the applicant is displayed for processing. The header contains various blocks containing information pertaining to each section. The rest of the webpage forms the application body and contains information filled-in by the applicant.

GSTIN	ARN	Date of Receipt	Due Date
07GDTPS3449K9ZC	AA0701180000207	09/01/2018	08/02/2018
Status	Pending for Processing		
 Basic Details	 Cancellation Details	 Verification	 Remarks

In case the Cancellation of Registration application is processed for the first time, the Tax Officials can take the following actions:

- [Generate SCN](#)
- [Approve](#)

Accordingly, the Tax Official can view only two buttons - Approve and Generate SCN.

In case the Tax Official does not take any action, or fails to take an action within 30 working days from the date of the receipt of application, an alert will be sent to tax official if he does not process the application within 30 days from the date of receipt of application or from 30 days from the date of reply to Show Cause Notice.

Tax Officials can take following actions, in case the Cancellation of Registration application is resubmitted with clarification:

- [Approve](#)
- [Reject](#)





Accordingly, the Tax Official can view only two buttons - Approve and Reject.


## Generate SCN in case of first time receipt of the Cancellation of Registration Application

While processing the Cancellation of Registration application, you can:

- Raise a query in case you wish to seek any clarification from the applicant, with respect to deficient information or any document required to furnish the application.
- Generate Show Cause Notice (SCN) on the query raised.

7. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.

 Basic Details	 Cancellation Details	 Verification	 Remarks
--	---	---	--

Cancellation Details 

Reasons for Cancellation

**Ceased to be liable to pay tax**

Date from which registration is to be cancelled

**09/01/2018**

Particulars to Last Return Filed

Financial Year	Return Filing Period	ARN
<b>2017-2018</b>	<b>August-2017</b>	<b>AA070817000121R</b>

8. In the **Field** drop-down list, select the field for which you want to raise a query.
9. In the **Query Description** drop-down list, select the query to be raised.
10. Click the **ADD QUERY** button to add the queries in the table given below the fields.

Queries : Cancellation Details

Field

Choose the field ▾

Query Description

Choose the Description ▾

RESET

ADD QUERY

CLOSE

SAVE

Query section of each page has an option of “Others”. You can select this option to add free text query in the page.

Queries : Cancellation Details

Field

Others (Please specify) ▾

Query Description

Please Specify ▾

Please specify

RESET

ADD QUERY

CLOSE

SAVE

**Note:** You can click the **Delete** button to delete any raised query.

11. You can raise multiple queries, if required. Once done, click **SAVE**.

## Queries : Cancellation Details ×

Field	Query Description	
Choose the field ▼	Choose the Description ▼	
		<div>RESET</div> <div>ADD QUERY</div>
Field Name	Query Description	Action
Date from which registration is to be cancelled	Date from Registration to be cancelled is Incorrect. Enter correct date	<div>✎</div> <div>🗑</div>
		<div>CLOSE</div> <div>SAVE</div>

The section with queries gets highlighted as shown in the screenshot below.

GSTIN	ARN	Date of Receipt	Due Date
07GDTPS3449K9ZC	AA0701180000207	09/01/2018	08/02/2018
Status Pending for Processing			
<div>📁</div> Basic Details	<div>👤</div> Cancellation Details	<div>🕒</div> Verification	<div>💬</div> Remarks

Cancellation Details 🖨
 

Reasons for Cancellation  
**Ceased to be liable to pay tax**  
  
 Date from which registration is to be cancelled  
**09/01/2018**  
  
 Particulars to Last Return Filed  

Financial Year	Return Filing Period	ARN
2017-2018	August-2017	AA070817000121R

12. Verify each page of the application by visiting each tab. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.

Goods and Services Tax

Skip to Main Content

A<sup>+</sup> A<sup>-</sup>

V Deeksha Sindhuri

1, Delhi

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7

Dashboard

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Dashboard

Registration

Processing of Application for Cancellation of Registration

English

GSTIN

ARN

Date of Receipt

Due Date

07GDTPS3449K9ZC

AA0701180000207

09/01/2018

08/02/2018

Status

Pending for Processing

Basic Details

Cancellation Details

Verification

Remarks

Cancellation Details

Reasons for Cancellation

Ceased to be liable to pay tax

Date from which registration is to be cancelled

09/01/2018

Particulars to Last Return Filed

Financial Year

Return Filing Period

ARN

2017-2018

August-2017

AA070817000121R

Tax Payable on Stock

Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration

Description	Value of Stock (₹)	Input Tax Credit/ Tax Payable (Whichever is Higher) (Values in ₹)			
		Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Inputs	0	0	0	0	0
Inputs contained in semi-finished goods	0	0	0	0	0
Inputs contained in finished goods	0	0	0	0	0
Capital goods/Plant and Machinery	0	0	0	0	0
Total	0	0	0	0	0

Details of tax paid

Payment from Electronic Cash Ledger

Debit Entry Number	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
	0	0	0	0

Payment from Electronic Credit ledger

Debit Entry Number	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
	0	0	0	0

BACK

VERIFY & CONTINUE

© 2016-17 Goods and Services Tax Network

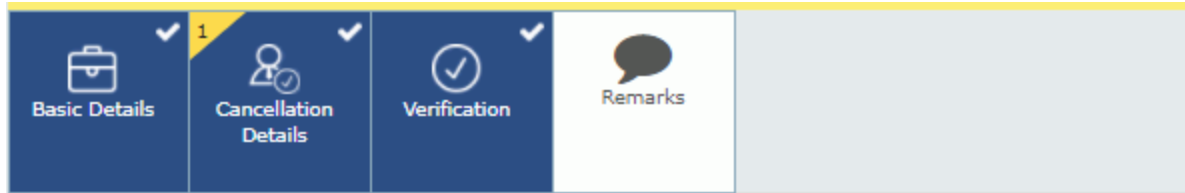
Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

A check mark appearing on the tab indicates the page has been verified.



13. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

14. Click the **GENERATE SCN** button.

GSTIN	ARN	Date of Receipt	Due Date
07GDTPS3449K9ZC	AA0701180000207	09/01/2018	08/02/2018

Status  
Pending for Processing

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

ADD REMARKS

BACK GENERATE SCN APPROVE

15. A Show Cause Notice for seeking clarifications is generated for the queries raised. Select the checkbox for declaration.

16. Select the date and time when you want to applicant to appear before the undersigned authority.

17. Click the **GENERATE SCN** button.

Dashboard > Registration > Processing of Application for Cancellation > Generate SCN English

Form GST REG-03  
[See Rule 9(2)]

**Reference Number :** **Date** 10/01/2018

**To**  
GST Training,  
dfg12, dfg12, fdg12, New Delhi, Delhi,114587  
**GSTIN :** 07GDTPS3449K9ZC

**Application Reference Number (ARN) :** AA0701180000207 **Dated** 09/01/2018

Notice for Seeking Additional Information / Clarification / Documents relating to Application for Cancellation

This is with reference to your cancellation application filed vide ARN AA0701180000207 Dated – 09/01/2018. The Department has examined your application and is not satisfied with it for the following reasons:

- Cancellation Details - Cancellation Details - Date from which registration is to be cancelled - Date from Registration to be cancelled is Incorrect. Enter correct date


**You are directed to submit your reply by 19/01/2018**

☒ You are hereby directed to appear before the undersigned authority on 18/01/2018 13:00

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

**V Deeksha Sindhuri**  
**Commissioner**  
**ward, 1**

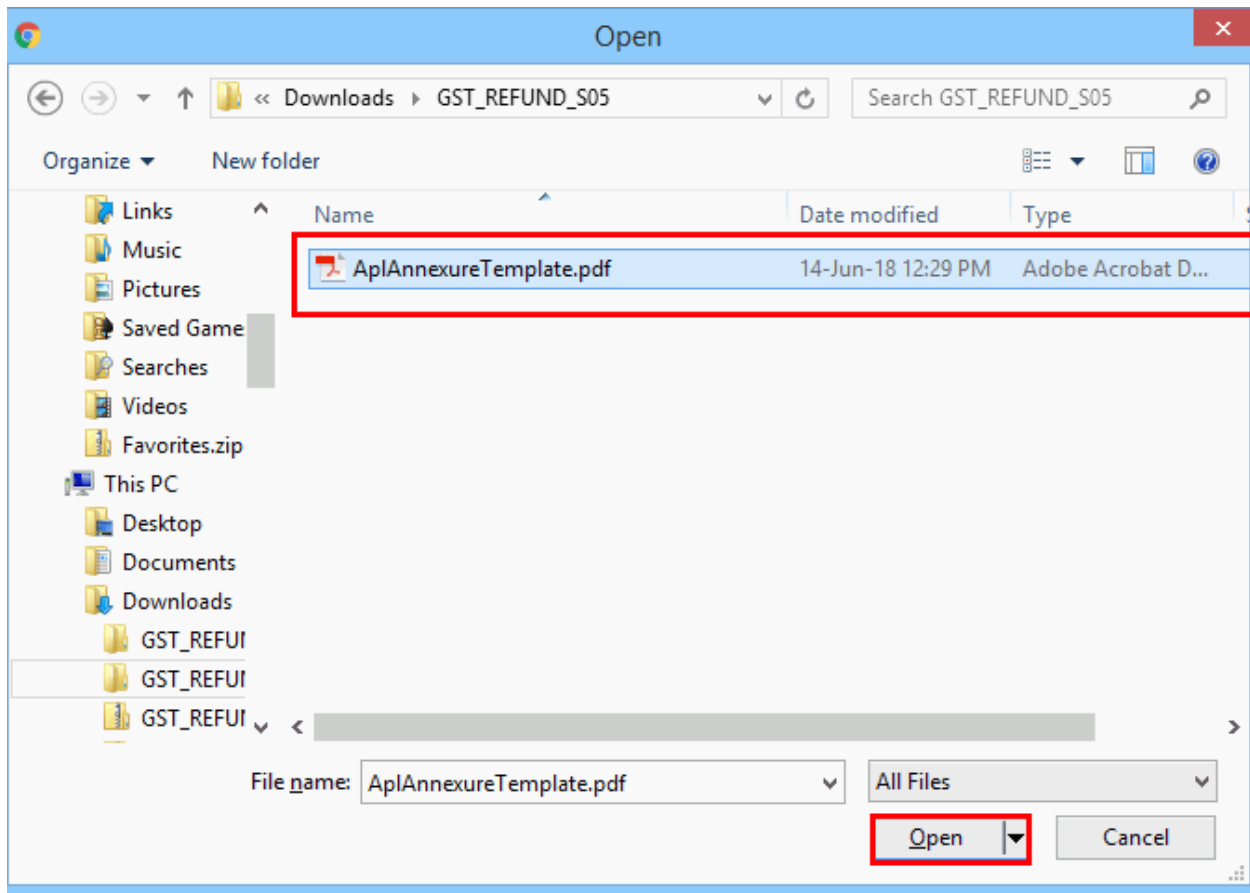
18. Click the **PROCEED** button.



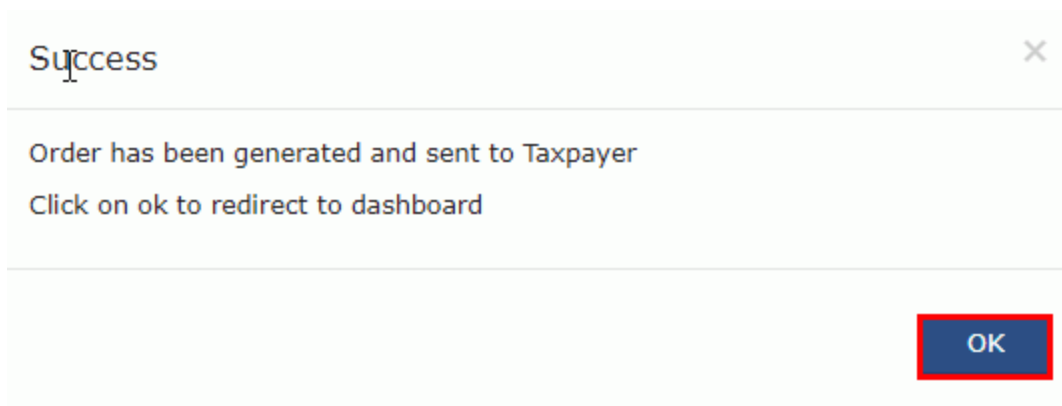
## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

19. Affix your DSC and click the **Sign** button.



20. A success message will be displayed. Click the **OK** button.





**Note:** The applicant will be given 7 working days' time to file reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official for processing, and the Tax Official will only be able to reject the application.


## Approve Application for Cancellation of Registration in case of first time receipt of the Application


7. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given for Cancellation of Registration in other tabs.
8. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.
9. Click the **APPROVE** button.

GSTIN	ARN	Date of Receipt	Due Date
07GDTPS3449K9ZC	AA0701180000207	09/01/2018	08/02/2018
Status			
Pending for Processing			

Basic Details

Cancellation Details

Verification

Remarks

### Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

BACK

GENERATE SCN

APPROVE

10. Select the effective date of cancellation of registration.
11. You can also input any amount already pending on taxpayer for payment. Please note that any amount entered will be only for informative purpose. No new demand can be issued through this order.
12. Click the **GENERATE ORDER** button.

13. Click the **PROCEED** button.



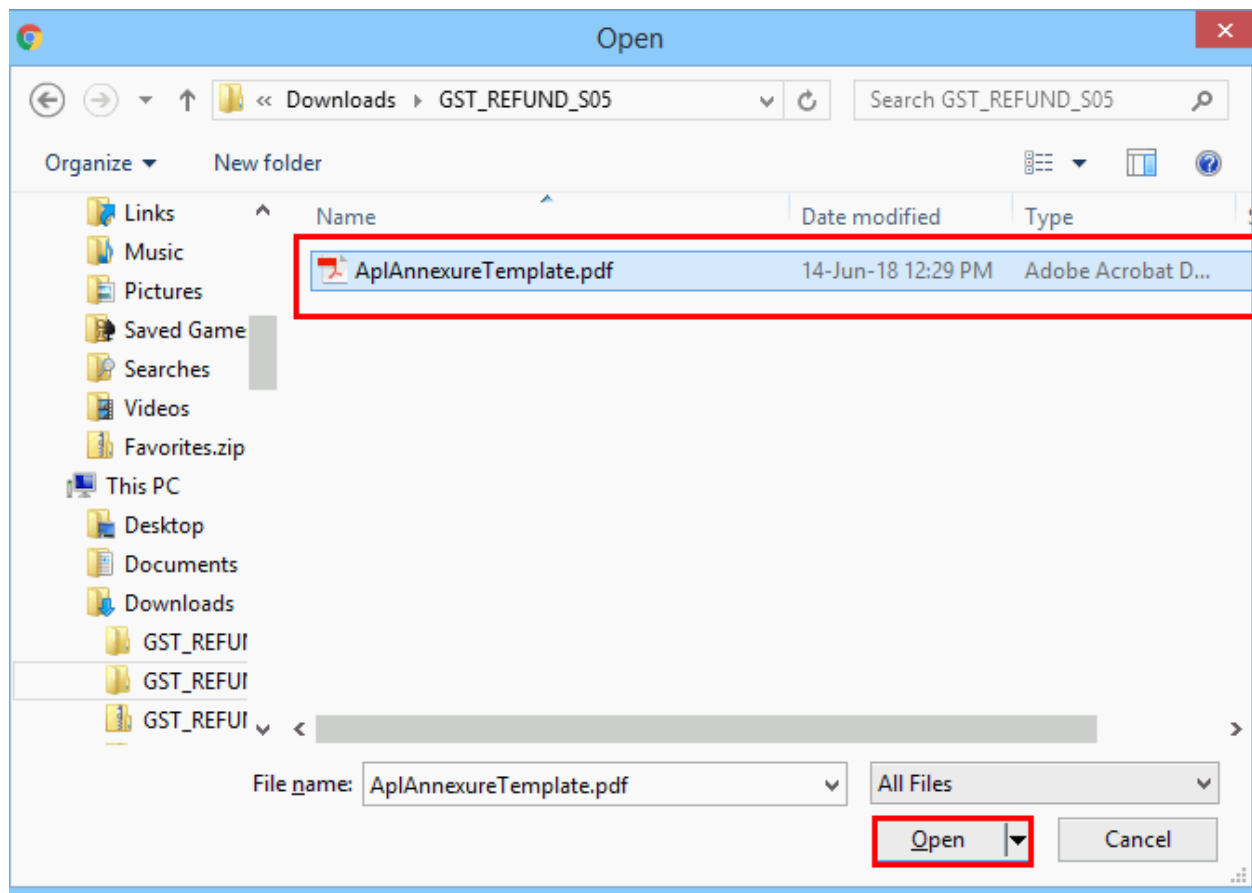
## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL

PROCEED

14. Affix your DSC and click the **Sign** button.



15. A success message will be displayed. Click the **OK** button.

Success



Order has been generated and sent to Taxpayer

Click on ok to redirect to dashboard

OK

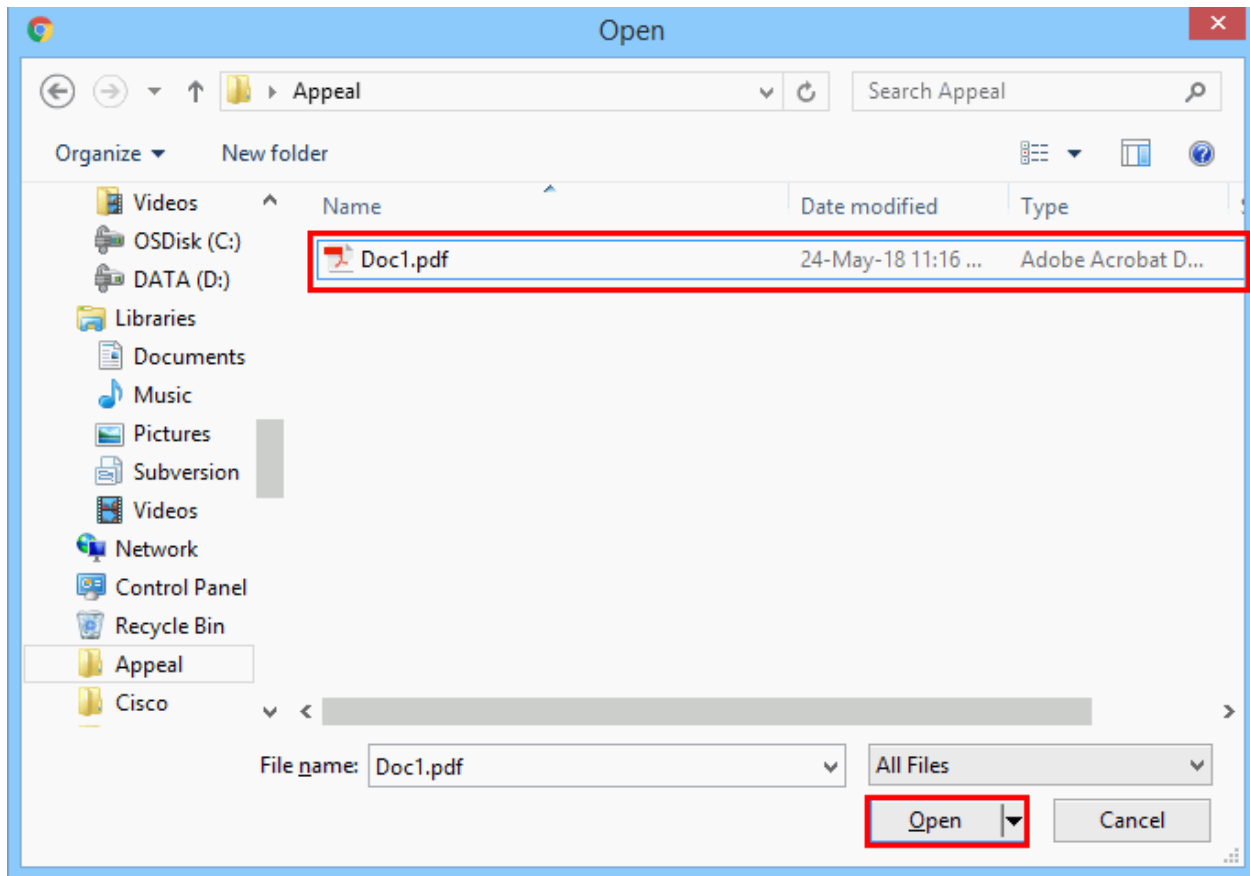
**Note:**

1. On approval, work-item will get closed. The applicant will be communicated about approval through SMS and Email.
2. Consequent to the approval of the Cancellation of Registration application, the taxpayer's GSTIN status will be changed to "Cancelled".
3. Taxpayer will be able to access the GST portal to upload the pending returns, make payment for pre-cancellation period prior to effective date of cancellation of registration.
4. The cancellation of registration will not affect the liability of taxpayer to pay tax and other dues. The tax official can approve the application for cancellation even if the dues are pending for payment by the taxpayer.
5. Once the Application for cancellation is approved, the details of Cancelled status of GSTIN will be intimated to other tax authority (State / Centre).
6. Order of Cancellation of registration will also be available at the dashboard of the Taxpayer for view, print and download.

## Approve the Resubmitted Application for Cancellation of Registration

Once the applicant has responded to the SCN, the Tax Official can approve or reject the application.

7. Review each section thoroughly. The section with yellow highlight shows the amended information by the applicant.



8. Click the monitor icon displayed adjacent to the section headers to view the responses to the queries.



GSTIN	ARN	Date of Receipt	Due Date
07AJIPA1572EI13	AA070118000018S	10/01/2018	09/02/2018
Status			
Pending for Order			



## Basic Details

[Click on View link to see the old value](#)

GSTIN	Legal Name of Business	Trade Name
07AJIPA1572EI13	ANGAD JASBIRSINGH ARORA	AutomationsTest

## Address of Principal Place of Business

1  
MG  
ECITY, Central Delhi  
Delhi - 110019

## Contact Information

Khushboo\_Jain05@infosys.com  
2828842593

## Address for Future Correspondence

☒ Address Same as above

Building No. / Flat No.	Floor No.	Name of the Premises / Building
1		
Road / Street	City / Town / Locality / Village	
MG	ECITY	
State	District	PIN Code
Delhi	Central Delhi	110019
Latitude	Longitude	Mobile Number
		2828842593
Telephone Number (with STD Code)	Email Address	FAX Number (with STD Code)
-	Khushboo_Jain05@infosys.com	-

[VERIFY & CONTINUE](#)

Queries : Address for Future Correspondence <span>×</span>		
Field Name	Query Description	Response
Address for Future Correspondence	Address is incomplete	Address has been updated
		<button>CLOSE</button>

9. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.

10. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

10. Click the **APPROVE** button.

GSTIN	ARN	Date of Receipt	Due Date
07AJIPA1572EI13	AA070118000018S	10/01/2018	09/02/2018
Status			
Pending for Order			

1

Basic Details

Cancellation Details

Verification

Remarks

#### Remarks & Notings

Enter Remarks (maximum 500 words)

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 100 KB.

**ADD REMARKS**

BACK

REJECT

**APPROVE**

10. Select the effective date of cancellation of registration.

11. You can also input any amount already pending on taxpayer for payment. Please note that any amount entered will be only for informative purpose. No new demand can be issued through this order.
12. Click the **GENERATE ORDER** button.

[See Rule 22(3)]

**Reference Number :**

**To**  
ANGAD JASBIRSINGH ARORA,  
1, MG, ECITY, Central Delhi, Delhi, 110019  
**GSTIN / UIN :** 07AJIPA1572EI13  
**Application Reference Number (ARN) :** AA0701180000185

**Date** 10/01/2018

**Dated** 08/01/2018

**Order for Cancellation of Registration**

The effective date of cancellation of your registration is 08/01/2018

**Determination of amount payable pursuant to cancellation:**  
Accordingly, the amount payable by you and the computation and basis thereof is as follows:  
The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before DD/MM/YYYY failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
Tax	0	0	0	0
Interest	0	0	0	0
Penalty	0	0	0	0
Others	0	0	0	0
<b>Total</b>	0	0	0	0

**Hari Priya Santhanam**  
Lower Division Clerks  
ward, 1

**Delhi**  
**08/01/2018**

BACK

GENERATE ORDER

13. Click the **PROCEED** button.



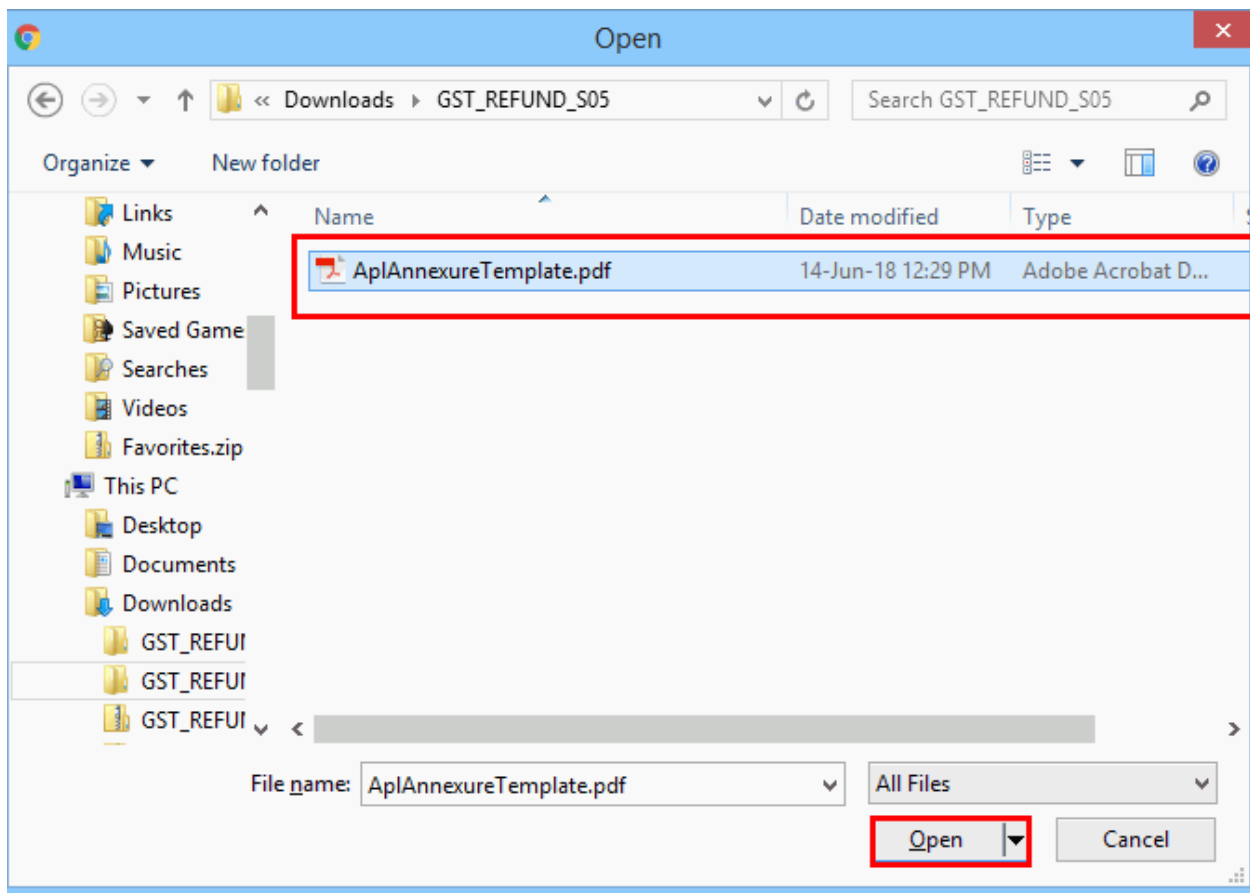
## Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL

PROCEED

14. Affix your DSC and click the **Sign** button.



15. A success message will be displayed. Click the **OK** button.

Success



Order has been generated and sent to Taxpayer

Click on ok to redirect to dashboard

OK

**Note:**

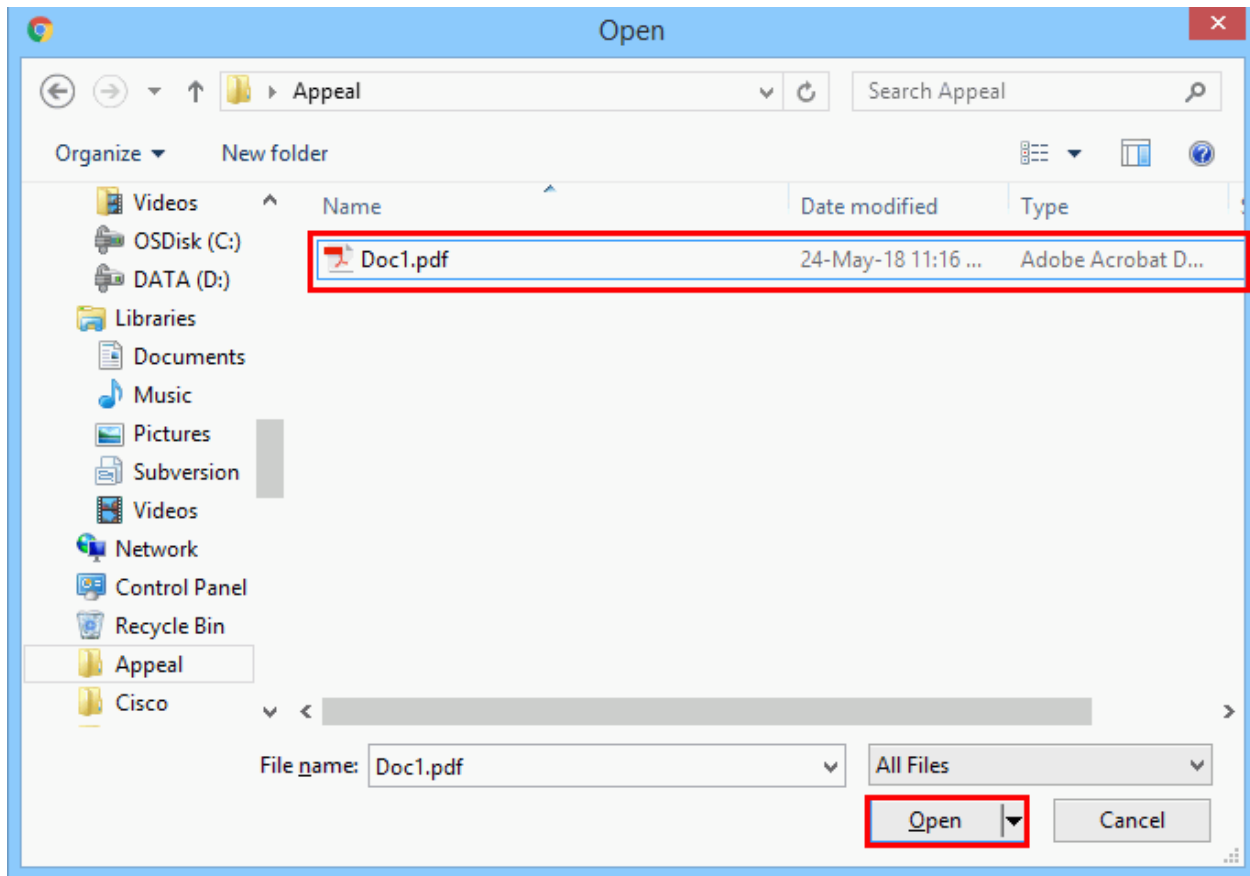
1. On approval, work-item will get closed. The applicant will be communicated about approval through SMS and Email.
2. Consequent to the approval of the Cancellation of Registration application, the taxpayer's GSTIN status will be changed to "Cancelled".
3. Taxpayer will be able to access the GST portal to upload the pending returns, make payment for pre-cancellation period prior to effective date of cancellation of registration.
4. The cancellation of registration will not affect the liability of taxpayer to pay tax and other dues. The tax official can approve the application for cancellation even if the dues are pending for payment by the taxpayer.
5. Once the Application for cancellation is approved, the details of cancelled status of GSTIN will be intimated to other tax authority (State / Centre).
6. Order of Cancellation of registration will also be available at the dashboard of the Taxpayer for view, print and download.

## Reject the Resubmitted Application for Cancellation of Registration

Once the applicant has responded to the SCN, the Tax Official can approve or reject the application.

In case the applicant does not respond within 7 working days' time, work-item will go back to Tax Official for processing and the Tax Official can only reject the application. Once the applicant has responded to the SCN, the Tax Official can approve or reject the application.

7. Review each section thoroughly. The section with yellow highlight shows the amended information by the applicant.



8. Click the monitor icon displayed adjacent to the section headers to view the responses to the queries.



GSTIN	ARN	Date of Receipt	Due Date
07AJIPA1572EI13	AA070118000018S	10/01/2018	09/02/2018
Status			
Pending for Order			



Basic Details



Cancellation Details



Verification



Remarks

[Click on View link to see the old value](#)

## Basic Details

GSTIN	Legal Name of Business	Trade Name
07AJIPA1572EI13	ANGAD JASBIRSINGH ARORA	AutomationsTest

## Address of Principal Place of Business

1  
MG  
ECITY, Central Delhi  
Delhi - 110019

## Contact Information

Khushboo\_Jain05@infosys.com  
2828842593

## Address for Future Correspondence

☒ Address Same as above

Building No. / Flat No.	Floor No.	Name of the Premises / Building
1		
Road / Street	City / Town / Locality / Village	
MG	ECITY	
State	District	PIN Code
Delhi	Central Delhi	110019
Latitude	Longitude	Mobile Number
		2828842593
Telephone Number (with STD Code)	Email Address	FAX Number (with STD Code)
-	Khushboo_Jain05@infosys.com	-

[VERIFY & CONTINUE](#)

Queries : Address for Future Correspondence <span>×</span>		
Field Name	Query Description	Response
Address for Future Correspondence	Address is incomplete	Address has been updated
		<a href="#">CLOSE</a>

9. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.

10. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

10. Click the **REJECT** button.

GSTIN	ARN	Date of Receipt	Due Date
07AJIPA1572EI13	AA070118000018S	10/01/2018	09/02/2018
Status			
Pending for Order			

1

Basic Details

✓

Cancellation Details

✓

Verification

✓

Remarks

Remarks & Notings

Enter Remarks (maximum 500 words)

Choose File

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 100 KB.

ADD REMARKS

BACK

REJECT

APPROVE

11. The Rejection Order is generated. Select the relevant checkboxes for the appropriate reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.

[Dashboard](#) > [Registration](#) > [Processing of Application for Cancellation](#) > [Reject](#)English

Form GST REG-05  
[See rule 9(4)]

**Reference Number :**  
**To**  
ANGAD JASBIRSINGH ARORA,  
1, MG, ECITY, Central Delhi, Delhi,110019  
**GSTIN (if available)** 07AJIPA1572EI13

**Date** 08/01/2018

Order of Rejection of Application for Cancellation

This has reference to your reply filed vide ARN **AA070118000018S** Dated – **08/01/2018**. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

☒ Basic Details - Address for Future Correspondence - Address for Future Correspondence - Address is incomplete


Others

Therefore, your application is hereby rejected in accordance with the provisions of the Act.

**Haripriya Santhanam**  
Lower Division Clerks  
ward, 1

[BACK](#) [GENERATE ORDER](#)

12. Click the **PROCEED** button.

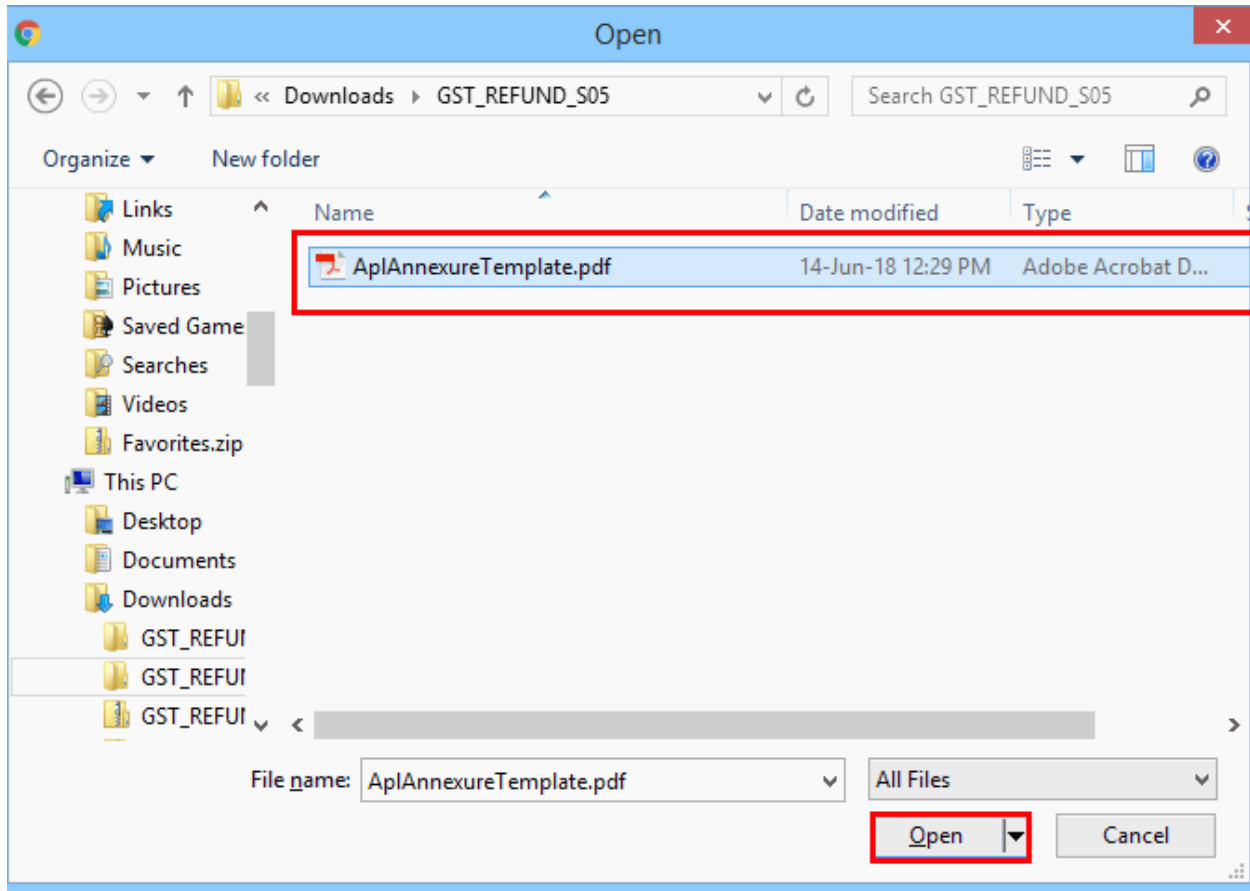


## Warning

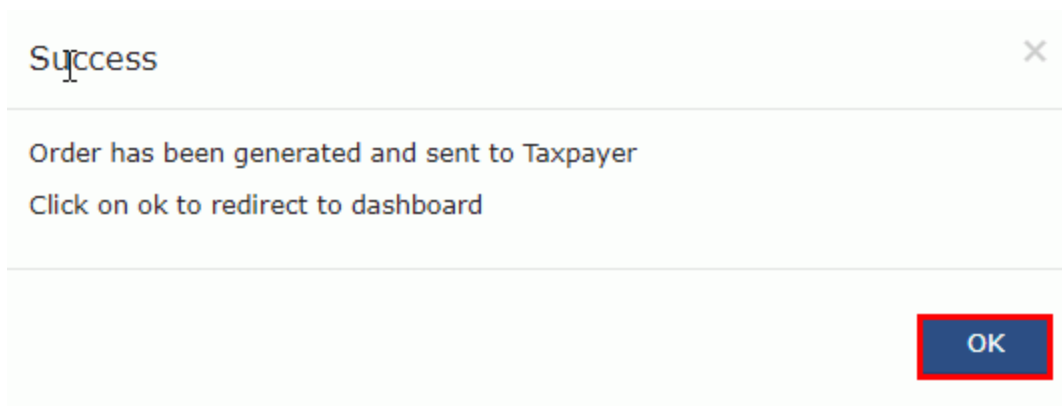
These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

[CANCEL](#) [PROCEED](#)

13. Affix your DSC and click the **Sign** button.



14. A success message will be displayed. Click the **GO BACK** button.



**Note:**

- On rejection, work-item will get closed.
- Auto-rejection of the application is not built in the system.
- The applicant will be communicated about rejection of the application through SMS or Email.
- On rejection of the Cancellation application, a rejection order will be generated.
- Rejection order will be available on the taxpayer's dashboard.

- Intimation of rejection, copy of Rejection Order and application form will also be forwarded to the IT system of the other concerning Tax Authority.

## Correction of Jurisdiction before Approval

### FAQs > Correction of Jurisdiction before Approval

**1. I have received a Registration Application in which the applicant has mentioned incorrect jurisdiction. Can I correct the Jurisdiction or should I reject the Registration application?**

Yes, you can correct the jurisdiction in case applicant has entered the wrong jurisdiction in the Registration Application. You need not reject the application but forward it to correct jurisdictional authority.

**2. If I, as Tax Officer have corrected the jurisdiction of an applicant in the Registration Application, who will process the Registration Application?**

Once you correct the Jurisdiction of the taxpayer in the Registration Application, the work item will be forwarded and gets assigned to the “New Jurisdiction” and that ARN will be forwarded to the correct jurisdictional officer for processing. The ARN will be removed from Dashboard of the tax Official who originally received the Registration Application.

The Registration Application will be deemed approved if tax official did not take any action for three working days, even in cases where jurisdiction is corrected by the Tax Official.

**3. Is there a limit of number of times, a Tax Official can correct jurisdiction in a Registration Application?**

No.

**4. How is the time of three working days calculated when jurisdiction is corrected in the Registration Application? For example, If I as tax officer transfer the Registration Application on second day of the receipt of the application, how many days will the Tax official in the corrected Jurisdiction get to process the application?**

Time limit of processing the Registration Application will NOT be effected. It will remain same and the Registration Application has to be processed within <3> working days from the date of receipt of the application by the first officer.

**5. At what stage can I as Tax officer forward the registration application?  
Can I forward the registration application after reply to SCN is received?**

You can correct the jurisdiction in the Registration Application only if no action (Approve/ raise SCN) is taken by the Tax Official. Once the Registration Application is processed, Tax official cannot correct the jurisdiction.

**6. When I as Tax officer forward the registration application to new jurisdiction does taxpayer receive any communication via email/Mobile?**

No, Taxpayer will NOT receive any communication regarding correction of Jurisdiction.

**7. When I as Tax Officer forward the registration application to new jurisdictional officer does new jurisdictional officer receive any communication email/mobile?**

No, New jurisdictional officer will not receive any communication. ARN will be added to the Dashboard.

# Manual > Correct of Jurisdiction before Approval

## How can I correct the jurisdiction in a Registration Application, if it is wrongly mentioned by the applicant?

To correct the Jurisdiction in a Registration Application, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Login with valid credentials. The Tax Official's Dashboard is displayed.
3. Select the ARN for which Jurisdiction needs to be corrected. ARN will open and Registration Application is displayed.
4. Select the **Correct Jurisdiction** option.

DashboardRegistration ▼Payments ▼MISServices ▼Help ▼Grievances

Dashboard > Processing of New RegistrationEnglish

☐ Flag for Site Report☐ Correct Jurisdiction

ARN	Date of Receipt	Due Date	Status
AA070417000025T	19/04/2017	19/04/2017	Pending for Processing

Business Details ✓

Promoter / Partners ✓

Authorized Signatory ✓

Authorized Representative ✓

Principal Place of Business ✓

Additional Place of Business ✓

Goods and Services ✓

Bank Accounts ✓

State Specific Information ✓

Verification ✓

Remarks

Details of your Business

Legal Name of Business (as per PAN)	Trade Name	Constitution of Business
THONA CH SANGMA	Rag	Proprietorship

5. The **Correct Jurisdiction** screen is displayed. The Jurisdiction details filled by the applicant are displayed in the **Old Jurisdiction** fields. You need to enter the correct jurisdiction details in the **New Jurisdiction** fields.

6. Enter your comments in the Remarks field and click the **Forward** button.

The screenshot shows a 'Correct Jurisdiction' modal window. It contains two sections: 'Old Jurisdiction' and 'New Jurisdiction'. Each section has three input fields: 'Delhi', 'ward', and a numeric field. In the 'New Jurisdiction' section, the third field is a dropdown menu showing '110(Special Zor' with a downward arrow. Below these sections is a 'Remarks' section with a text area labeled 'Enter Remarks (maximum 500 words)'. At the bottom right of the modal are two buttons: 'FORWARD' and 'CANCEL'. The background shows a dashboard with a navigation menu on the left, a top header with user information and notifications, and a main content area with a status bar and a list of items.

**Correct Jurisdiction**

**Old Jurisdiction**

Delhi ward 1

**New Jurisdiction**

Delhi ward 110(Special Zor

**Remarks**

Enter Remarks (maximum 500 words)

**FORWARD** **CANCEL**

The work item will be assigned to a tax Official in the New Jurisdiction and the ARN will be removed from your Dashboard and ARN will be forwarded to the correct jurisdictional officer for processing.

**Note:**

1. There will be no communication regarding Jurisdiction correction sent to Tax Payer or new Tax official to whom ARN is forwarded to.
2. Tax official need not digitally sign while forwarding the application to new Jurisdiction.

# **Reset of email address/ and mobile phone number of Authorized Signatory**

## **FAQs > Reset of email address/ and mobile phone number of Authorized Signatory**

### **1. Which role can reset the password for a taxpayer to login to the GST Portal?**

The Tax Official who has been assigned the role of Registration Approval can reset the password for a taxpayer to login to the GST Portal.

### **2. Can I mark an existing promoter/ partner as a Primary Authorized signatory?**

Yes, you can mark an existing promoter/ partner as a Primary Authorized Signatory after proper authentication.

### **3. Can I update the details of a taxpayer who is already added as an Authorized signatory?**

Yes, you can update the details of a taxpayer who is already added as an Authorized signatory after proper authentication. You need to ensure that the correct person has approached for updating the details.

### **4. Can Model 1 States and Centre Tax Officials add a taxpayer as an Authorized signatory?**

Yes, Model 1 States and Centre Tax Officials can add a taxpayer as an Authorized signatory. Taxpayer can contact relevant Jurisdictional Tax Officer in their State to set a new Authorized Signatory in the GST Portal. The updated details will be integrated with the GST Portal.

### **5. I am not able to update the details of a taxpayer. Why?**

You can update the details for GSTIN with Status "Active Pending Verification" or "Active".

### **6. Can a Jurisdictional Officer add a taxpayer as an Authorized signatory?**

Yes, a Jurisdictional Officer can add a taxpayer as an Authorized signatory.

## **7. Can a Jurisdictional Officer add two Authorized signatories for a single GSTIN?**

Yes, a Jurisdictional Officer can add two Authorized Signatories for a single GSTIN but primary Authorized Signatory can only be one.

# Manual > Reset of email address/ and mobile phone number of Authorized Signatory

**Note:** This manual is for amendment by Tax Officers.

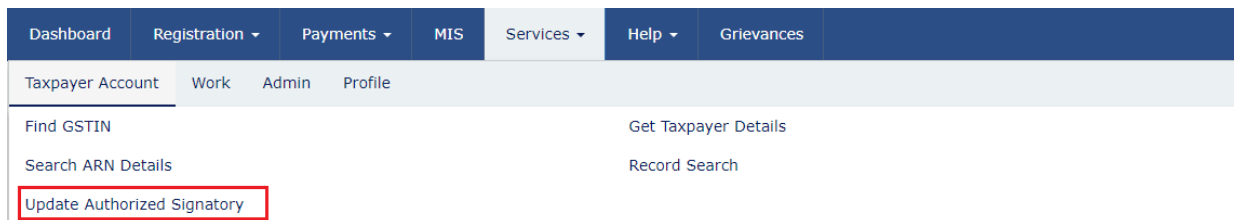
[Update Authorized Signatory's details](#)

[Add Authorized Signatory's details](#)

## 1. How can I update Authorized Signatory's details to login to the GST Portal?

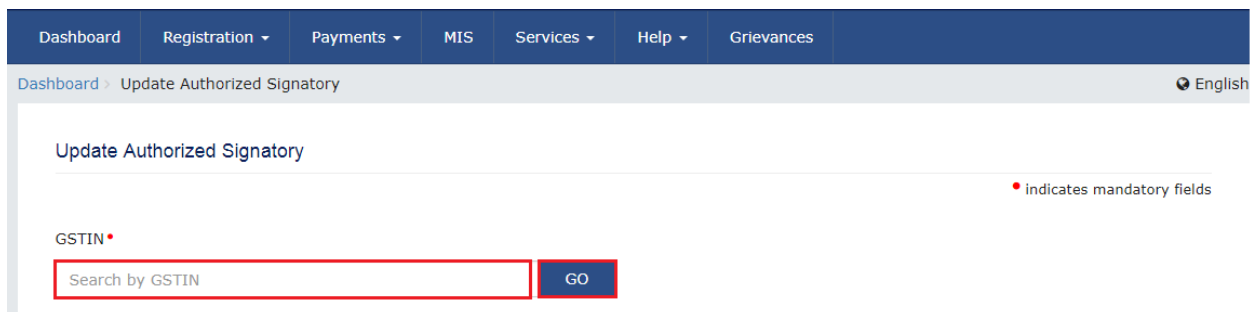
To update Authorized Signatory's details to login to the GST Portal, perform the following steps:

1. Access the GST Portal for Tax Official. The GST Home page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Services > Taxpayer Account > Update Authorized Signatory** link.



The screenshot shows the GST Portal dashboard. The top navigation bar includes links for Dashboard, Registration, Payments, MIS, Services, Help, and Grievances. Below this, the 'Taxpayer Account' menu is expanded, showing options: Work, Admin, Profile, Find GSTIN, Search ARN Details, and Update Authorized Signatory. The 'Update Authorized Signatory' link is highlighted with a red box.

4. The **Update Authorized Signatory** page is displayed. In the **GSTIN** field, enter the GSTIN of the taxpayer whose details need to be updated.
5. Click the **GO** button.



The screenshot shows the 'Update Authorized Signatory' page. The top navigation bar is the same as the previous screenshot. Below it, the breadcrumb trail reads 'Dashboard > Update Authorized Signatory'. The page title is 'Update Authorized Signatory'. A legend indicates that a red dot indicates mandatory fields. The 'GSTIN' field is marked as mandatory and contains the placeholder text 'Search by GSTIN'. A red box highlights the 'GO' button next to the field.

6. The list of all **Authorized Signatories/ Stakeholders** is displayed.

7. Before you edit any detail, click the **VIEW** button to view the details of **Authorized Signatories/Stakeholders**.

Update Authorized Signatory

GSTIN\*

07ACXPK3463APZV

GO

★ Primary Authorized Signatory

Authorized Signatory, also Promoter

Authorized Signatory

Details of Authorized Signatory/Stakeholders

	Name	Mobile Number	Email Address	Action	
<input type="checkbox"/>	<div><div></div><div>★ ANGAD ARORA</div></div>	9686144043	xyd@gmail.com	<div>VIEW</div>	<div>EDIT</div>
<input type="checkbox"/>	<div><div></div><div>MUKESH KARSHALA</div></div>	9861222222	abc@gmail.com	<div>VIEW</div>	<div>EDIT</div>
<input type="checkbox"/>	<div><div></div><div>MUKESH KARSHALA</div></div>	8712111111	qaz@gmail.com	<div>VIEW</div>	<div>EDIT</div>

ADD NEW

8. The details are displayed. View the details and click the **CLOSE** button.

Person Details

Personal Information

Name of Person

First Name

ANGAD

Middle Name

JASBIRSINGH

Last Name

ARORA

Name of Father

First Name

JASBIRSINGH

Middle Name

AJAIBSINGH

Last Name

ARORA

Date of Birth

27/05/1988

Mobile Number (With Country Code)

+91

9686144043

Email Address

xyd@gmail.com

Gender

☐ Male

☒ Female

☐ Others

Telephone Number (with STD Code)

STD Cod

Enter Telephone Number

Identity Information

Designation

dsf

DIN Number

Enter DIN Number

Are you a citizen of India?

Yes

Permanent Account Number (PAN)

AJIPA1572E

Passport Number

Enter Passport Number

Aadhaar Number

Enter Aadhaar Number

Residential Address

Building No / Flat No

dsf

Floor No.

Enter Floor No.

Name of Premises / Building

Enter Name of Premises / Building

Road / Street

dsf

Locality / Village

dsf

Country

India

Name of the State

Karnataka

District

Raichur

ZIP Code

582342

CLOSE

You will be redirected to the **Details of Authorized Signatory/Stakeholders** page.

You can update details of:

[Primary Authorized Signatory](#)

[Update Details of Authorized Signatory, also Promoter](#)

[Authorized Signatory](#)

Refer the legend given at the top right of the page.

## Update Authorized Signatory

• indicates mandatory fields

GSTIN •

07ACXPK3463APZV

GO

- ★ Primary Authorized Signatory
- 👤 Authorized Signatory, also Promoter
- 👤 Authorized Signatory

### Details of Authorized Signatory/Stakeholders

	Name	Mobile Number	Email Address	Action	
<input type="checkbox"/>	★ ANGAD ARORA	9686144043	xyd@gmail.com	VIEW	EDIT
<input type="checkbox"/>	👤 MUKESH KARSHALA	9861222222	abc@gmail.com	VIEW	EDIT
<input type="checkbox"/>	👤 MUKESH KARSHALA	8712111111	qaz@gmail.com	VIEW	EDIT

ADD NEW

### Update Details of Primary Authorized Signatory:

9. Click the **EDIT** button next to the details of Primary Authorized Signatory. You can refer the legend given at top right of the page.

## Update Authorized Signatory

• indicates mandatory fields

GSTIN •

07ACXPK3463APZV

GO

- ★ Primary Authorized Signatory
- 👤 Authorized Signatory, also Promoter
- 👤 Authorized Signatory

### Details of Authorized Signatory/Stakeholders

	Name	Mobile Number	Email Address	Action	
<input type="checkbox"/>	★ ANGAD ARORA	9686144043	xyd@gmail.com	VIEW	EDIT
<input type="checkbox"/>	👤 MUKESH KARSHALA	9861222222	abc@gmail.com	VIEW	EDIT
<input type="checkbox"/>	👤 MUKESH KARSHALA	8712111111	qaz@gmail.com	VIEW	EDIT

ADD NEW


10. The details of the Primary Authorized Signatory are displayed. Click the **EDIT** icon to update the email address/ mobile number of Primary Authorized Signatory.

Update Authorized Signatory

• Indicates mandatory fields

First Name

ANGAD



Middle Name

JASBIRSINGH

Last Name

ARORA

Email Address•

xyd@gmail.com

Mobile Number•

9686144043

Set as Primary Authorized Signatory

☒ Yes

☐ No

Remarks•

Reasons for Update•

Select ▼

Supporting Document•

Choose File

No file chosen

📎

File with PDF or JPEG format is only allowed.

📎

Maximum file size for upload is 1 MB.

BACK

RESET

UPDATE

11. In the **Email Address** field, enter the updated email address.

12. In the **Mobile Number** field, enter the updated mobile number.

13. In the **Remarks** field, enter the remarks.

14. In the **Reasons for Update** field, enter the reasons for updating the details of Authorized Signatory.


15. Select **Choose File** button to upload the supporting document.



You can upload PDF or JPEG file size with maximum upload limit as 1 MB.

16. Click the **UPDATE** button.

## Update Authorized Signatory

• indicates mandatory fields

First Name	<input type="text" value="ANGAD"/>	
Middle Name	<input type="text" value="JASBIRSINGH"/>	
Last Name	<input type="text" value="ARORA"/>	
Email Address*	<input type="text" value="asdf@gmail.com"/>	
Mobile Number*	<input type="text" value="9686144043"/>	
Set as Primary Authorized Signatory	<input checked="" type="radio"/> Yes <input type="radio"/> No	
Remarks*	<input type="text"/>	
Reasons for Update*	<input type="text" value="Select"/>	
Supporting Document*	<div><div><b>Choose File</b></div><div>No file chosen</div></div>	


 File with PDF or JPEG format is only allowed.  
 Maximum file size for upload is 1 MB.

BACK

RESET

UPDATE

17. Click the **CONFIRM** button.




## Warning

Are you sure you want to update these changes?

CANCEL

CONFIRM

18. Click the **OK** button.



Please inform the user that the new login credentials have been issued and sent to the Email ID **asdf@gmail.com** of the new Primary Authorized Signatory. The old login details will not work on the GST Portal now.


OK

A confirmation message is displayed that Authorized Signatory has been updated successfully.

Update Authorized Signatory

• indicates mandatory fields

Authorized Signatory has been updated Successfully, an email has been sent to taxpayer with username and temporary password details.

First Name	ANGAD	
Middle Name	JASBIRSINGH	
Last Name	ARORA	
Email Address*	asdf@gmail.com	
Mobile Number*	9686144043	
Set as Primary Authorized Signatory	<input checked="" type="radio"/> Yes <input type="radio"/> No	
Remarks*	Email Address has been updated	

**Note:** The Username and Temporary password will be communicated to the email address as entered by you. You need to advise the taxpayer to:

- Login to the GST Portal available at <https://www.gst.gov.in/> and login using the **First time login** link.

Home
Services
GST Law
Downloads
Search Taxpayer
Help
e-Way Bill System

Home > Login

Login

• indicates mandatory fields

Username

Password

LOGIN

[Forgot Username](#)
[Forgot Password](#)

*First time login:* If you are logging in for the first time, click [here](#) to log in.

- The taxpayer will be forced to change username and password after first time login with the Username and Temporary password that was emailed on the updated e-mail address of the Primary Authorized Signatory.

### Update Details of Authorized Signatory, also Promoter:

9. Click the **EDIT** button next to the **Authorized Signatory, also Promoter**. You can refer the legend given at top right of the page.

Update Authorized Signatory

• indicates mandatory fields

GSTIN

★ Primary Authorized Signatory
Authorized Signatory, also Promoter
Authorized Signatory

Details of Authorized Signatory/Stakeholders

	Name	Mobile Number	Email Address	Action	
<input type="checkbox"/>	★ ANGAD ARORA	9686144043	asdf@gmail.com	<input type="button" value="VIEW"/>	<input type="button" value="EDIT"/>
<input type="checkbox"/>	Authorized Signatory, also Promoter MUKESH KARSHALA	9861222222	abc@gmail.com	<input type="button" value="VIEW"/>	<input type="button" value="EDIT"/>
<input type="checkbox"/>	Authorized Signatory MUKESH KARSHALA	8712111111	qaz@gmail.com	<input type="button" value="VIEW"/>	<input type="button" value="EDIT"/>

ADD NEW


10. The details of the Authorized Signatory are displayed. Click the **EDIT** icon to update the email address/ mobile number of Authorized Signatory.

Update Authorized Signatory

• indicates mandatory fields

First Name

MUKESH



Middle Name

DHANJIBHAI

Last Name

KARSHALA

Email Address•

abc@gmail.com

Mobile Number•

9861222222

Set as Primary Authorized Signatory

☐ Yes ☒ No

Remarks•

Reasons for Update•

Select ▼

Supporting Document•

Choose File

No file chosen

📘

File with PDF or JPEG format is only allowed.

📄

Maximum file size for upload is 1 MB.

BACK

RESET

UPDATE

In case you want to assign the Authorized Signatory as primary Authorized Signatory, select the **Set as Primary Authorized Signatory** as **Yes**.

11. In the **Email Address** field, enter the updated email address.

12. In the **Mobile Number** field, enter the updated mobile number.

13. In the **Remarks** field, enter the remarks.

14. In the **Reasons for Update** field, enter the reasons for updating the details of Authorized Signatory.


15. Select **Choose File** button to upload the supporting document.



You can upload PDF or JPEG file size with maximum upload limit as 1 MB.

16. Click the **UPDATE** button.

## Update Authorized Signatory

• indicates mandatory fields

First Name	<input type="text" value="MUKESH"/>	
Middle Name	<input type="text" value="DHANJIBHAI"/>	
Last Name	<input type="text" value="KARSHALA"/>	
Email Address*	<input type="text" value="abc@gmail.com"/>	
Mobile Number*	<input type="text" value="9861222222"/>	
Set as Primary Authorized Signatory	<input checked="" type="radio"/> Yes <input type="radio"/> No	
Remarks*	<input type="text"/>	
Reasons for Update*	<input type="text" value="Select"/>	
Supporting Document*	<input type="button" value="Choose File"/> No file chosen	


 File with PDF or JPEG format is only allowed.  
 Maximum file size for upload is 1 MB.

BACK

RESET

UPDATE

17. Click the **CONFIRM** button.



## Warning

Are you sure you want to update these changes?

A confirmation message is displayed that Authorized Signatory has been updated successfully.

## Update Authorized Signatory

• indicates mandatory fields

Authorized Signatory has been updated Successfully.

First Name	<input type="text" value="MUKESH"/>	
Middle Name	<input type="text" value="DHANJIBHAI"/>	
Last Name	<input type="text" value="KARSHALA"/>	
Email Address*	<input type="text" value="abc@gmail.com"/>	
Mobile Number*	<input type="text" value="9861222223"/>	
Set as Primary Authorized Signatory	<input type="radio"/> Yes <input checked="" type="radio"/> No	
Remarks*	<input type="text" value="Mobile Number has been updated"/>	
Reasons for Update*	<input type="text" value="Death of Sole Authorized Signatory"/>	
Supporting Document*		

[Preview](#) [Delete](#)

[BACK](#)

[RESET](#)

[UPDATE](#)

### Update Details of Authorized Signatory:

9. Click the **EDIT** button next to the **Authorized Signatory**. You can refer the legend given at top right of the page.

## Update Authorized Signatory

• indicates mandatory fields

GSTIN\*

[GO](#)

★ Primary Authorized Signatory  
 Authorized Signatory, also Promoter  
 Authorized Signatory

### Details of Authorized Signatory/Stakeholders

	Name	Mobile Number	Email Address	Action	
<input type="checkbox"/>	★ ANGAD ARORA	9686144043	asdf@gmail.com	<a href="#">VIEW</a>	<a href="#">EDIT</a>
<input type="checkbox"/>	MUKESH KARSHALA	9861222223	abc@gmail.com	<a href="#">VIEW</a>	<a href="#">EDIT</a>
<input type="checkbox"/>	MUKESH KARSHALA	8712111111	qaz@gmail.com	<a href="#">VIEW</a>	<a href="#">EDIT</a>

[ADD NEW](#)


10. The details of the Authorized Signatory are displayed. Click the **EDIT** icon to update the email address/ mobile number of Authorized Signatory.

Update Authorized Signatory

• indicates mandatory fields

First Name

MUKESH



Middle Name

DHANJIBHAI

Last Name

KARSHALA

Email Address\*

qaz@gmail.com

Mobile Number\*

8712111111

Set as Primary Authorized Signatory

☒ Yes ☐ No

Remarks\*


Reasons for Update\*


Select ▼

Supporting Document\*

Choose File

No file chosen

 File with PDF or JPEG format is only allowed.

 Maximum file size for upload is 1 MB.

BACK

RESET

UPDATE

In case you want to assign the Authorized Signatory as primary Authorized Signatory, select the **Set as Primary Authorized Signatory as Yes**.

11. In the **Email Address** field, enter the updated email address.

12. In the **Mobile Number** field, enter the updated mobile number.

13. In the **Remarks** field, enter the remarks.

14. In the **Reasons for Update** field, enter the reasons for updating the details of Authorized Signatory.


15. Select **Choose File** button to upload the supporting document.



You can upload PDF or JPEG file size with maximum upload limit as 1 MB.

16. Click the **UPDATE** button.


## Update Authorized Signatory

• indicates mandatory fields

First Name	<input type="text" value="MUKESH"/>	
Middle Name	<input type="text" value="DHANJIBHAI"/>	
Last Name	<input type="text" value="KARSHALA"/>	
Email Address*	<input type="text" value="qaz@gmail.com"/>	
Mobile Number*	<input type="text" value="8712111111"/>	
Set as Primary Authorized Signatory	<input checked="" type="radio"/> Yes <input type="radio"/> No	
Remarks*	<input type="text"/>	
Reasons for Update*	<input type="text" value="Select"/>	
Supporting Document*	<input type="button" value="Choose File"/> No file chosen	

 File with PDF or JPEG format is only allowed.  
 Maximum file size for upload is 1 MB.

17. Click the **CONFIRM** button.



## Warning

Are you sure you want to update these changes?

A confirmation message is displayed that Authorized Signatory has been updated successfully.

## Update Authorized Signatory

• indicates mandatory fields

Authorized Signatory has been updated Successfully.

First Name	<input type="text" value="MUKESH"/>	
Middle Name	<input type="text" value="DHANJIBHAI"/>	
Last Name	<input type="text" value="KARSHALA"/>	
Email Address*	<input type="text" value="qaz@gmail.com"/>	
Mobile Number*	<input type="text" value="8712111122"/>	
Set as Primary Authorized Signatory	<input type="radio"/> Yes <input checked="" type="radio"/> No	
Remarks*	<input type="text" value="Mobile Number has been updated"/>	
Reasons for Update*	<input type="text" value="Death of Sole Authorized Signatory"/>	
Supporting Document*		

[Preview](#) [Delete](#)

[BACK](#)

[RESET](#)

[UPDATE](#)

## 2. How can I add Authorized Signatory's details to login to the GST Portal?

To add Authorized Signatory's details to login to the GST Portal, perform the following steps:

1. Access the GST Portal for Tax Official. The GST Home page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Services > Taxpayer Account > Update Authorized Signatory** link.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾	Grievances
Taxpayer Account	Work	Admin	Profile			
Find GSTIN				Get Taxpayer Details		
Search ARN Details				Record Search		
Update Authorized Signatory						

4. The **Update Authorized Signatory** page is displayed. In the **GSTIN** field, enter the GSTIN of the taxpayer.
5. Click the **GO** button.

[Dashboard](#) > [Update Authorized Signatory](#)

### Update Authorized Signatory

• indicates mandatory fields

GSTIN •

GO

Update Authorized Signatory

GSTIN

07ACXPK3463APZV

GO

Indicates mandatory fields

Primary Authorized Signatory

Authorized Signatory, also Promoter

Authorized Signatory

Details of Authorized Signatory/Stakeholders

	Name	Mobile Number	Email Address	Action
<input type="checkbox"/>	★ ANGAD ARORA	9686144043	angad.arora@gmail.com	<div>VIEW</div> <div>EDIT</div>
<input type="checkbox"/>	MUKESH KARSHALA	3244444444	safda@asd.asdsad	<div>VIEW</div> <div>EDIT</div>
<input type="checkbox"/>	MUKESH KARSHALA	2222222222	safda@asd.asdsad	<div>VIEW</div> <div>EDIT</div>

ADD NEW

**Note:**

- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB for Proof of appointment of the primary Authorized Signatory and 100 KB as photograph of the primary authorized signatory.



## Details of Authorized Signatory

\* indicates mandatory fields

☒ Primary Authorized Signatory

### Personal Information

#### Name of Person

First Name \*

Middle Name

Last Name

#### Name of Father

First Name \*

Middle Name

Last Name

Date of Birth \*



Mobile Number (With Country Code) \*

Email Address \*

Gender \*



Male



Female



Others

Telephone Number (with STD Code)

STD

### Identity Information

Designation / Status \*

DIN Number

Are you a citizen of India?

Yes ☒

Permanent Account Number (PAN) \*

Passport Number

Aadhaar Number

### Residential Address

Building No / Flat No \*

Floor No.

Name of Premises / Building

Road / Street \*

City / Town / Locality / Village \*

Country \*

Select

State \*

District

ZIP Code \*

### Document Upload

Proof of details of authorized signatory \*

Select

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

No file chosen

Upload Photograph (of person whose information has been given above) \*

Only JPEG file format is allowed

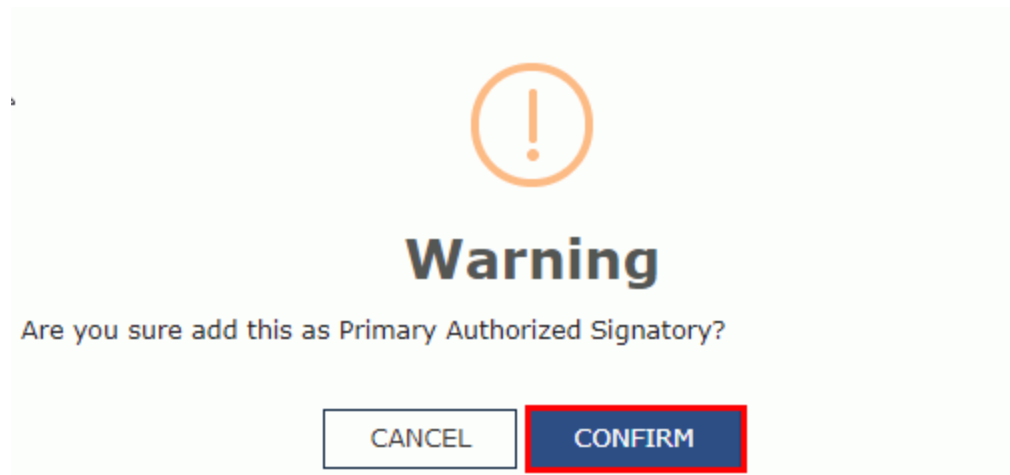
Maximum file size for upload is 100 KB.

No file chosen

OR



12. Click the **CONFIRM** button.

A warning dialog box with a light gray background. At the top center is an orange circle containing a white exclamation mark. Below this, the word "Warning" is written in a large, bold, dark blue font. Underneath, the text "Are you sure add this as Primary Authorized Signatory?" is displayed in a smaller, dark gray font. At the bottom, there are two rectangular buttons: a white button with a black border labeled "CANCEL" and a blue button with a red border labeled "CONFIRM".

**Warning**

Are you sure add this as Primary Authorized Signatory?

CANCEL CONFIRM

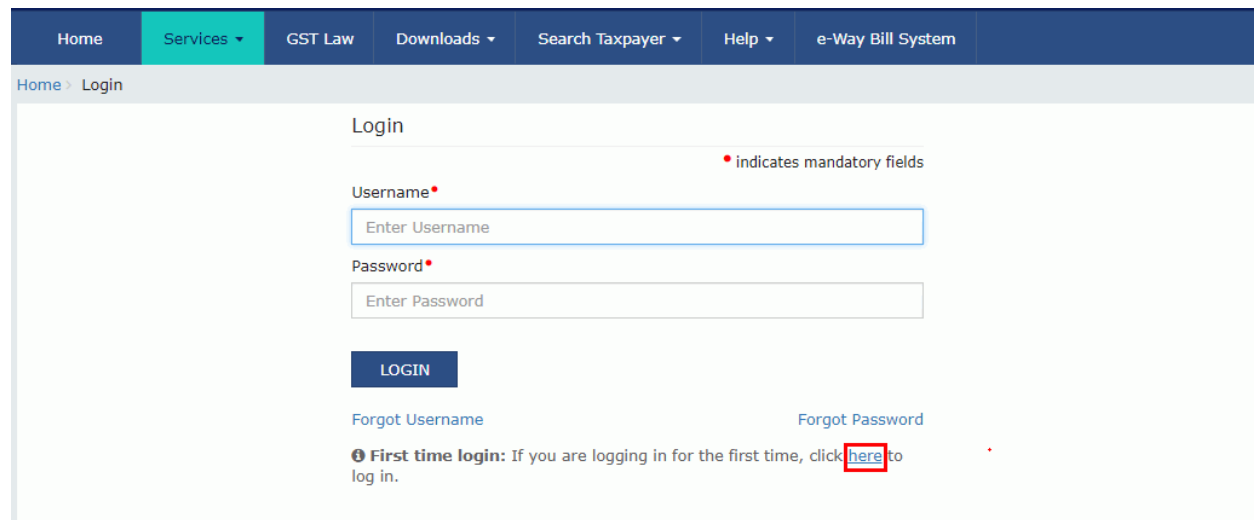
A confirmation message is displayed that Primary Authorized Signatory has been added successfully.

#### Details of Authorized Signatory

Primary Authorized Signatory has been added successfully, an email has been sent to taxpayer with username and temporary password details.

The Username and Temporary password will be communicated to the email address as entered by you. You need to advise the taxpayer to:

- Login to the GST Portal available at <https://www.gst.gov.in/> and login using the **First time login** link.

A screenshot of the GST Portal login page. The top navigation bar is dark blue with white text for "Home", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help", and "e-Way Bill System". Below this is a breadcrumb trail "Home > Login". The main content area is white. At the top, it says "Login" followed by a red dot and the text "indicates mandatory fields". There are two input fields: "Username" with a red dot and "Password" with a red dot. Below these is a blue "LOGIN" button. At the bottom, there are two links: "Forgot Username" and "Forgot Password". A note at the bottom states: "First time login: If you are logging in for the first time, click [here](#) to log in." The word "here" is highlighted with a red box.

Home Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Home > Login

Login

• indicates mandatory fields

Username

Enter Username

Password

Enter Password

LOGIN

Forgot Username Forgot Password

**First time login:** If you are logging in for the first time, click [here](#) to log in.

- The taxpayer will be forced to change username and password after first time login with the Username and Temporary password that was emailed on the e-mail address of the Primary Authorized Signatory.

# Addition of Authorised Signatory In Case of Death of Sole Proprietor

## FAQs > Addition of Authorised Signatory in Case of Death of Sole Proprietor

### 1. What is the process to cancel the registration in case of death of sole proprietor?

1. In case of death of sole proprietor, Legal heir has to visit office of the Proper Officer (Jurisdiction Officer) and submit the Death Certificate of the sole proprietor along with the Succession Certificate before the Proper Officer as documentary evidence.
2. Proper Officer will add legal heir as the authorized signatory on the GST Portal.
  - In case the successor is minor, he cannot be added as an authorized signatory. In such cases, minor successor needs to be represented by his legal/ natural / testamentary (appointed by will) guardian. The legal guardian needs to be appointed or nominated by the competent authority (Normally District Judge). Legal guardian can take decisions on behalf of minor legal heir/ successor and he can also appoint authorized signatory for this purpose.
3. Legal heir has to apply for new registration.
4. Once the new registration is approved, Legal heir has to apply for the transfer of ITC by filing FORM GST ITC-02 to new entity. However, there is no restriction on filing of ITC-02 pre or post cancellation. It is an independent form and has no relation with cancellation of the sole proprietorship firm.
5. Username and Temporary password reset will be communicated to the e-mail address of the newly added authorized signatory as entered by the Tax Officer in your jurisdiction. Next, the newly added authorized signatory need to login to the GST Portal available at <https://www.gst.gov.in/> and login using the **First time login** link. He/ She will be forced to change your username and password after first time login with the Username and Temporary password that was emailed on the newly added e-mail address of the Primary Authorized Signatory.
6. Legal heir or his/ her authorized signatory has to submit the application for cancellation and select the "Death of Proprietor" as reason of Cancellation of Registration and attach sufficient proof.

# Suo Moto Registration

## FAQs > Suo Moto Registration

### 1. What is Suo Moto Registration?

Suo- moto registration is done by the tax officials pursuant to any survey, enquiry, inspection, search or any other proceedings under the GST provisions in case it is found that a person who is liable to be registered under GST provisions has failed to obtain registration.

Tax officials working in enforcement wings of their respective State can initiate the process of generation and allotment of Temporary ID through this Suo moto registration facility. The Tax Officials can do so to deposit the amount collected from unregistered persons especially during enforcement proceedings.

### 2. Is Suo Moto Registration available to all Tax officials?

Suo moto Registration functionality is available only to authorized Tax Officials working in enforcement wings of the respective State.

Admin can assign the role of Registration Enforcement to Tax Officials to have access to Suo Moto Registration functionality.

### 3. How will Tax Official initiate Suo Moto Registration?

Tax Officials can generate a temporary ID using the Tax Official's Interface.

Using this temporary ID, unregistered persons are required to deposit GST. Tax Officials are also authorised to collect amount for payment (without limit) from the unregistered person(s) and deposit it into the bank as tax on behalf of the unregistered person(s).

### 4. What are the pre-conditions for Tax Officials to initiate Suo Moto Registration?

1. The Tax Official should be authorized to generate and allot Temporary ID. Admin can assign the role of Registration Enforcement to Tax Officials to have access to Suo Moto Registration.
2. The Tax Official has the Detention Memo or Seizure Memo (including survey activity) or Statement of the unregistered person, based on which details would be filled in Form for generation of Temporary ID.
3. The Tax Official has passed an order for collection of amount from taxpayer in relation to enforcement/ scrutiny/ survey/ audit case.
4. Mobile number of the Tax Official is updated in his profile on the GST Portal.
5. Tax Official has a valid DSC.

## 5. How taxpayer will be intimated of Temporary ID & Password after Suo Moto Registration?

Tax payer will be intimated of Temporary ID & Password by Email and SMS. The same can be used by the taxpayer to login to the GST Portal and they will have access to limited functionalities like payment, viewing and replying to notices, viewing orders etc.

The tax payer will be required to apply for fresh registration within 90 days from the grant of temporary registration or within 30 days from the date of issuance of order upholding the liability to register against the appeal filed by the taxpayer.

## 6. Can I generate the temporary ID for making payments from unregistered persons especially during enforcement proceedings?

You can generate the temporary ID for making payments from unregistered persons especially during enforcement proceedings. After login as tax official, Click the **Registration > Registration > Suo Moto Registration** link available on your dashboard. Fill up the form and submit, then temporary ID will be indicated in the acknowledgement generated.

## 7. Can I generate the Challan for making payments against the temporary ID?

You can generate the Challan for making payments against the temporary ID. Click the **Payments > Payment > Create Challan** link.

Taxpayer can make the payments using all the available modes i.e. E-Payment, OTC and NeFT/ RTGS. Tax Official can pay on behalf of the Taxpayer only using OTC mode and in that case, there will not be any limit on amount for payment.

## 8. What step I need to take if I have created an incorrect challan by mistake?

Do not submit the incorrect challan at Bank's counter, keep this challan as it is. After 15 days it will automatically get expired. Meanwhile you can create a new challan with correct data and submit this correct challan at Bank's counter.

## 9. Is information about creation of Temporary ID sent to other Tax Officials?

Information about creation of Temporary ID will be sent to the other Tax Authorities of the concerned Tax Departments.

## 10. How can I give the acknowledgement for the amount collected to the taxpayer?

Email and SMS sent to the taxpayer will be considered as an acknowledgment for the amount collected. After Cash/Cheque/Demand Draft is collected from Taxpayer and CPIN is generated, you will be having a download option, using which you can download the challan and a receipt. The receipt you need to give to the Taxpayer as an acknowledgement of Cash Payment or DD/ Cheque received from him/ her and the challan you need to take to the Bank to deposit the amount in cash/ DD/ Cheque collected from Taxpayer.

To download the receipt, navigate to **Payments > Payment > Create Challan**. Enter the Challan details and Click the **GENERATE CHALLAN** button. Click the **DOWNLOAD** button. Payment Challan and receipt is downloaded.

<b>Form GST PMT -06 Payment Challan</b> (See Rule 87(2) ) <b>Challan for deposit of Goods and Services Tax</b>							
CPIN: 17100700000144		Challan Generated on : 17/10/2017 13:55:29		Expiry Date : 01/11/2017			
<b>Details of Taxpayer</b>							
GSTIN: 071700000026TMP		E-mail Id: gXXXXXXXXXXXXXXXXXXXX@XXXXXXXXXXom			Mobile No.: 8XXXXXX5537		
Name(Legal): Amit Chandrakishor Singh		Address : XXXXXXXXXXXX Assam,785001					
<b>Details of Deposit (All Amount in Rs.)</b>							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government Of India	CGST(0005)	33444	-	-	-	-	33444
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	33444	0	0	0	0	33444
Delhi	SGST(0006)	-	-	-	-	-	-
Total Amount		33444					
Total Amount (in words)		Rupees Thirty-Three Thousand Four hundred Fourty-Four Only					
<b>Mode of Payment</b>							
<input type="checkbox"/> E-Payment <input checked="" type="checkbox"/> Over the Counter(OTC) <input type="checkbox"/> NEFT / RTGS							
<b>Over The Counter</b>							
Bank (Where Cash or Instrument is proposed to be deposited) ORIENTAL BANK OF COMMERCE							
Details of Instruments: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Demand Draft							
<b>Particulars of depositor</b>							
Name							
Designation/Status(Manager,partner etc)							
Signature							
Date							
<b>Paid Challan Information</b>							
GSTIN							

GOODS AND SERVICES TAX RECEIPT AGAINST ENFORCEMENT CHALLAN							
CPIN: 17100700000144		Deposit Date : -		Deposit Time : -		e-Scroll : NA	
<b>Details of Taxpayer</b>							
GSTIN: 071700000026TMP		E-mail Id: gXXXXXXXXXXXXXXXXXXXX@XXXXXXXXXXom			Mobile No.: 8XXXXXX5537		
Name: Amit Chandrakishor Singh		Address : XXXXXXXXXXX Assam,785001					
<b>Details of Deposit (All Amount in Rs.)</b>							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST(0005)	33444	-	-	-	-	33444
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	33444	0	0	0	0	33444
Delhi	SGST(0006)	-	-	-	-	-	-
<b>Total Amount</b>		<b>33444</b>					
<b>Total Amount (in words)</b>		<b>Rupees Thirty-Three Thousand Four hundred Forty-Four Only</b>					
<b>Details of Instruments:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Demand Draft							
<b>Mode of Payment</b>				Over the Counter			
<b>Receiving Bank</b>				ORIENTAL BANK OF COMMERCE			
<b>Received Payment Rupees</b>				33444			
<b>Received At</b>							
<b>Received By</b>							
<b>Signature</b>							
<b>Name &amp; Id</b>							
<b>Designation</b>							
<b>Notes:</b> 1. Status of the transaction can be tracked under 'Track Payment Status' at GST website 2. Payment status will be set as 'Paid' for this transaction. 3. This is a system generated receipt.							

## 11. How will the Tax Official initiate Suo Moto Registration?

Tax Officials in the role of Registration Enforcement can generate a Temporary ID in following two ways:

1. Access the Tax Official's Interface of the GST Portal and fill the details of the unregistered person. This will generate a Temporary ID and complete the Suo Moto Registration of the unregistered person.
2. Use Mobile Phone to initiate Suo Moto Registration. This method is used in case of Enforcement activities carried from outside office like check posts or borders.
  - a. Send SMS from the registered mobile phone number of the Tax Officials in the role of Registration Enforcement to generate the Temp ID.
  - b. And then access the Tax Official's Interface of the GST Portal and fill the details of the unregistered person for the Temp ID that was generated. This will complete the Suo Moto Registration of the unregistered person.

## 12. I am unable to view link of Suo Moto Registration in the Tax Official Interface of the GST Portal?

Only Tax Officials in the role of **Registration Enforcement** can initiate Suo Moto Registration. The State Admin can assign the role of **Registration Enforcement** to any tax official.

## 13. What do I need to do once Temporary ID is generated through SMS?

You need to login to the GST Portal and navigate to **Registration > Registration > Suo moto Registration** link to complete the details.

Refer to the [Suo moto Registration manual](#) to know how to fill details.

## 14. From where I can get the Memo number?

Each state may have a different practice of issuing memo number for example, some states follow practice of mentioning a memo number from the printed detention memo book. Please consult your departmental authorities, if required.

## 15. I have made payment on behalf of the taxpayer. Where can I see those details?

You can navigate to **Payments > Payment > Challan History > Enter GSTIN/ Temporary ID** to view the details of the payments done on behalf of the taxpayer.

## 16. I have made payment on behalf of the taxpayer. Where can a taxpayer see those details?

The taxpayer can login to the GST Portal and check the payment in following two ways:

Navigate to **Services > Payments > Challan History** to view the details of the payments done on his behalf.

Navigate to **Services > Ledgers > Electronic Cash Ledger**. The payment will also be reflected in the Electronic Cash Ledger of the taxpayer.

## 17. I have made payment on behalf of the taxpayer. Does the taxpayer get any intimation for payments made on his behalf?

Once the payment is made on behalf of the taxpayer, taxpayer gets an intimation about the payment through e-mail message and SMS. Electronic Cash Ledger of the taxpayer is also updated once the payment is done.

## 18. What is the format of SMS to be sent to the designated mobile phone number to generate the Temporary ID through SMS?

Format of SMS to be sent to the designated mobile phone number **8505985059** to generate the Temporary ID through SMS is:

**SUOREG<space>State code<space>Detention Memo Number<space>Legal Name**

Example: SUOREG 07 DM0000001234 AAA BBB CCC

- State Code: 2 digit
- Detention Memo Number: Maximum 15 digit can be numeric or alpha numeric
- Legal Name: 20 characters' maximum for First Name, Middle Name and Last Name

Note: State code sent in the SMS should match with the jurisdictional State of the Tax Official who has sent the SMS.

You can refer the table below to know your State Code.

SERIAL NO.	STATE NAME	STATE CODE
1.	JAMMU AND KASHMIR	01
2.	HIMACHAL PRADESH	02
3.	PUNJAB	03
4.	CHANDIGARH	04
5.	UTTARAKHAND	05
6.	HARYANA	06
7.	DELHI	07
8.	RAJASTHAN	08
9.	UTTAR PRADESH	09
10.	BIHAR	10
11.	SIKKIM	11
12.	ARUNACHAL PRADESH	12
13.	NAGALAND	13
14.	MANIPUR	14
15.	MIZORAM	15
16.	TRIPURA	16
17.	MEGHALAYA	17
18.	ASSAM	18
19.	WEST BENGAL	19
20.	JHARKHAND	20
21.	ODISHA	21
22.	CHATTISGARH	22
23.	MADHYA PRADESH	23
24.	GUJARAT	24
25.	DAMAN AND DIU	25
26.	DADRA AND NAGAR HAVELI	26
27.	MAHARASHTRA	27
28.	ANDHRA PRADESH(BEFORE DIVISION)	28
29.	KARNATAKA	29
30.	GOA	30
31.	LAKSHWADEEP	31
32.	KERALA	32
33.	TAMIL NADU	33
34.	PUDUCHERRY	34
35.	ANDAMAN AND NICOBAR ISLANDS	35
36.	TELANGANA	36
37.	ANDHRA PRADESH (NEW)	37

## Manual > Suo Moto Registration

A Tax Official can generate Temporary ID in following 2 ways:

- Method 1 : [Generation of Temporary ID through GST Portal Tax Officials Interface](#)
- Method 2 : [Generation of Temporary ID through SMS](#)

### Method 1- How can I initiate the Suo Moto registration and generate the temporary ID for unregistered persons?

To initiate the Suo Moto registration for unregistered persons and generate the temporary ID, perform following steps:

1. [Access the GST Portal, Tax Official's interface and complete the Suo Moto Registration details](#)
2. [Collect the amount in either Cash/ Cheque/ Demand Draft](#)
3. [Generate Challan](#)
4. [Deposit Cash/ Cheque/ Demand Draft](#) collected in the Authorized Bank

### 1. Access the GST Portal, Tax Official's interface and complete the Suo Moto Registration details

1. Access the GST Portal for Tax Official. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. On your dashboard, click the **Registration > Registration > Suo Moto Registration** link.



Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾	Grievances
Registration	Cancellation					
New Registration					Amendment	
Enrolment by Existing Taxpayer					Withdrawal from Composition	
TDS/ TCS					Non Resident Taxable Person	
UN Body/ Embassy/ ONP					Allotment of UIN	
Extension of Registration period					Field Visit	
Non Resident Online Service Provider					Restore Registration	
Suo Moto Registration						

The **Suo-moto Registrations** page is displayed.

In case of Suo-moto registrations done through SMS, you can see the Temporary ID generated with status as Draft. Click the **Edit** button to edit the details.

Dashboard > Registration English

Suo-moto Registrations NEW

S No	Temporary ID	Document No (Seizure / Detention Memo / Others)	Date of Documents (Seizure / Detention Memo / Others)	Legal Name	Status	Action
41	071700000123TMP	AIDA31		ANGAD JASBIR	Draft	 

« 1 2 3 4 5 »

4. Click the **NEW** button.

**Note:** You can click the **VIEW** button to view the Suo-moto registrations done previously.

Dashboard Registration Payments MIS Services Help Grievances English

Dashboard > Suo-moto Draft Registrations

Suo-moto Registrations NEW




S No	Temporary ID	Document No (Seizure / Detention Memo / Others)	Date of Documents (Seizure / Detention Memo / Others)	Legal Name	Status	Action
1	071700000026TMP	16	20/09/2017	Amit Chandrakishor Singh	Submitted	
2	071700000022TMP	7	22/09/2017	MUKESH DHANJIBHAI KARSHALA	Submitted	
3	071700000021TMP	12	22/09/2017	Priyanka	Submitted	

The Suo Moto Registration form with various tabs is displayed.

On the top of the page, there are three tabs as **Tax Payer Details**, **Seized Documents** and **Declaration**. Click each tab to enter the details.

Dashboard Registration Payments MIS Services Help Grievances English

Dashboard > Suo-moto Draft Registrations > Suo-moto Registration

 Tax Payer Details
  Seized Documents
  Declaration

**Tax Payer Details tab:**

The **Tax Payer Details** tab is selected by default. This tab displays the taxpayer's information to be filled.

a) In the **Seizure / Detention Memo / Any other supporting documents** field, enter the seizure/ detention statement number.

b) Select the **Date of Seizure / Detention Memo / Any other supporting documents** using the calendar.

c) In the **Reasons for temporary registration (Max Characters allowed 1000)** field, enter the reasons for temporary registration.

**Note:** You can enter 1000 characters only.

d) In the **Details of the Person in whose name temporary registration is to be granted** section, enter the personal details of the taxpayer like name, gender, date of birth, and father's name.

d) In the **Address of the Person** section, enter the address details of the taxpayer.

e) In the **Contact Information** section, enter the Mobile number and email address of the taxpayer.

f) If the taxpayer has PAN, select Yes for **Do you have a PAN** and in the **PAN of the person** field, enter the PAN number of the taxpayer.

Do you have a PAN? \*

☒ Yes ☐ No

PAN of the person \*

Enter Permanent Account Number (PAN)

If the taxpayer does not have PAN, select No for **Do you have a PAN**. Select the appropriate choice from the **Other ID** drop-down list and in the **ID Number** field, enter the ID number of the selected ID.

Do you have a PAN? \*

☐ Yes ☒ No

Other ID \*

Select  
Select  
Voter ID  
Passport  
Driving License  
Aadhaar  
Others

ID Number \*

Enter ID Number

g) In the **Attachment of ID Proof** field, click the **Choose file** button. Navigate and upload the proof for the ID selected.

**Note:** You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

h) Click the **SAVE & CONTINUE** button.

Tax Payer  
DetailsSeized  
Documents

Declaration

• indicates mandatory fields

## Basic Details

Seizure / Detention Memo / Any other  
supporting documents •

Enter Detention/ Seizure Statement No.

Date of Seizure / Detention Memo / Any other  
supporting documents •

DD/MM/YYYY



Reasons for temporary registration(Max Characters allowed 1000) •

Enter Reasons for temporary registration

## Details of the Person in whose name temporary registration is to be granted

Legal Name

First Name •

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Gender •



Male



Female



Others

Date of Birth •

DD/MM/YYYY



Father's Name

First Name

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

## Address of the person

Building No. / Flat No. •

Enter Building No. / Flat No. / Door No.

Floor No.

Enter Floor No.

Name of the Premises / Building

Enter Name of Premises / Building

Road / Street •

Enter Road / Street / Lane

City / Town / Locality / Village •

Enter Locality / Area / Village

State •

Select

District •

Select

PIN Code •

Enter PIN Code

## Contact Information

Mobile Number •

+91

Enter Mobile Number

Email Address

Enter Email Address

Do you have a PAN? •



Yes



No

Other ID •

Select

ID Number •

Enter ID Number

Attachment of ID Proof •

File with JPEG/PDF format is only allowed.

Maximum file size for upload is 1MB.

Choose File

No file chosen

SAVE &amp; CONTINUE

You will notice a blue tick on the Tax Payer Details section indicating the completion of the tab information

You will notice a blue tick on the Tax Payer Details section indicating the completion of the tab information

### Seized Documents tab:

This tab displays the information about the documents seized by the Tax Officials.

- Select the type of document seized from the **Document Description** drop-down list.
- Select the date on which document was seized using the calendar.
- In the **Attachment** field, click the **Choose file** button. Navigate and upload the proof for the document seized.

**Note:** You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

- Click the **ADD** button.

• Indicates mandatory fields

**Details of Documents Seized**

Document Description •  
Select  
Select  
Seizure Memo  
Detention Memo  
Any other supporting documents

Document Date •  
DD/MM/YYYY

File with JPEG/PDF format is only allowed.

Maximum file size for upload is 1MB.

Choose File No file chosen

ADD

No Records Found

BACK SAVE & CONTINUE

- Notice the document is added. You can also click the Delete button to delete the document, if required.

You can also add and upload any number of documents which you deem fit.

After adding and uploading the documents, click the **SAVE & CONTINUE** button.

Tax Payer Details

Seized Documents

Declaration

Document Description \*

Select

Document Date \*

DD/MM/YYYY



Attachment \*

File with JPEG/PDF format is only allowed.

Maximum file size for upload is 1MB.

Choose File No file chosen

ADD

Document Description	Document Date	Document Seized	Action
Seizure Memo	02/10/2017	 Seizure Memo	

BACK

SAVE & CONTINUE

## Declaration tab:

- Select the checkbox for declaration.
- Click the **SUBMIT WITH DSC** button.

Dashboard > Suo-moto Draft Registrations > Suo-moto Registration

English

Tax Payer Details

Seized Documents

Declaration

☒

You are hereby directed to file application for proper registration within 90 days of the issue of this Order.

Name of the Officer \*

V Deeksha Sindhuri

Place \*

(Delhi),(Zone 1),(1)

Designation/Jurisdiction \*

Lower Division Clerks

Date \*

03/10/2017

BACK

SUBMIT WITH DSC

c) Click the **PROCEED** button.

The image shows a 'Warning' dialog box with an orange exclamation mark icon. The text inside the dialog box reads: 'These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017'. At the bottom of the dialog box are two buttons: 'CANCEL' and 'PROCEED'. The background shows a 'Declaration' form with fields for 'Name of the Officer' (V Deeksha Sindhuri) and 'Designation/Jurisdiction' (Lower Division Clerks). There is also a date field showing '03/10/2017' and a 'SUBMIT WITH DSC' button at the bottom right.

**Warning**

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL PROCEED

d) Select the certificate and click the **SIGN** button.

The image shows a 'GST Digital Signature Signer' dialog box. It has a header with the 'Goods and Services Tax' logo and the title 'Digital Signature Signer'. Below the header, there is a 'Content To Sign' field containing a long alphanumeric string. Underneath, there is a 'Select Certificate' section with a table of certificates. The table has four columns: 'Common Name', 'Issuer Name', 'Serial No', and 'Expiry Date'. The row with 'test12' is highlighted in blue. At the bottom of the dialog box are three buttons: 'Cancel', 'View Certificate', and 'Sign'. The background shows the same 'Declaration' form as in the previous image, but the 'PROCEED' button is now highlighted in red.

**Goods and Services Tax** **Digital Signature Signer**

Content To Sign

51d24e947439c75d763c3cb942f342ca5adfeb126777c04d4d91dfa9df7f3e1

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA1572E	e-Mudhra Sub CA for ...	2000001253	12-09-2018
632097	SAP SSO User Sub CA	45186067015620045330	04-10-2017
test12	e-Mudhra Sub CA for ...	100000035569	01-05-2019
test16	e-Mudhra Sub CA for ...	100000035577	01-05-2019
AALFP2500M	e-Mudhra Sub CA for ...	2000001255	12-09-2018

Cancel View Certificate Sign

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Acknowledgement receipt is generated.

Dashboard > Suo-moto Registration English

Acknowledgement Receipt

Temporary GSTIN  
**071700000054TMP**

SGST Jurisdiction Office  
**(Delhi),(Zone 1),(1)**

Tax Official (Enforcement Division)  
**V Deeksha Sindhuri**  
Lower Division Clerks  
(Delhi),(Zone 1),(1)  
03/10/2017

e) Click the **Registration > Registration > Suo Moto Registration** link. Temporary ID is generated.

**Note:** You can click the **VIEW** button to view the details.

Tax payer will be intimated of Temporary ID & Password by Email and SMS. The same can be used by the taxpayer to login to the GST Portal.

Information about creation of Temporary ID will be sent to the other Tax Authority of the concerned Tax Departments.

Dashboard > Suo-moto Draft Registrations English

Suo-moto Registrations NEW

S No	Temporary ID	Document No (Seizure / Detention Memo / Others)	Date of Documents (Seizure / Detention Memo / Others)	Legal Name	Status	Action
1	071700000026TMP	16	20/09/2017	Amit Chandrakishor Singh	Submitted	<a href="#">VIEW</a>
2	071700000022TMP	7	22/09/2017	MUKESH DHANJIBHAI KARSHALA	Submitted	<a href="#">VIEW</a>
3	071700000021TMP	12	22/09/2017	Priyanka	Submitted	<a href="#">VIEW</a>
4	071700000023TMP	dfg	22/09/2017	NURUL MOHAMADBHAI SAIYED	Submitted	<a href="#">VIEW</a>
5	071700000025TMP	111	15/09/2017	MUKESH DHANJIBHAI KARSHALA	Submitted	<a href="#">VIEW</a>

## 2. Collect the amount in Cash/ Cheque/ Demand Draft

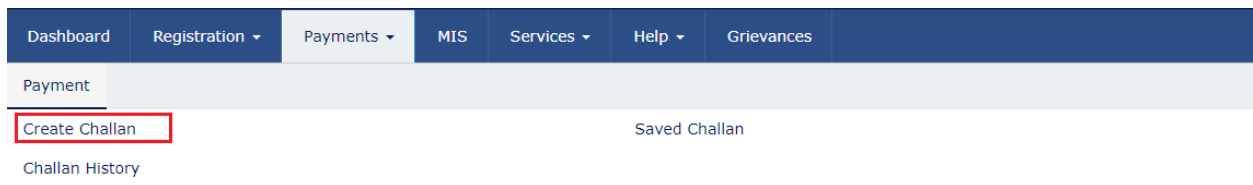
1. Collect *the amount in Cash/ Cheque or Demand Draft* from the unregistered person on account of GST to be paid.

The Tax Official in the role of Enforcement Officer can collect *Cash/ Cheque or Demand Draft* from the unregistered person.

## 3. Generate Challan

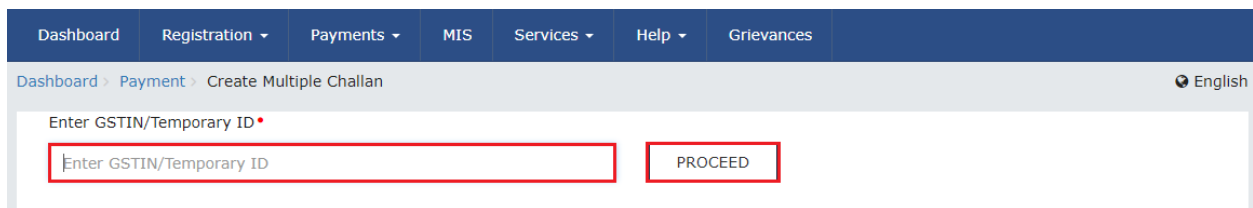
To make the payment through temporary ID for unregistered persons, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. On your dashboard, click the **Payments > Payment > Create Challan** link.



The screenshot shows the GST Portal dashboard with a dark blue header containing navigation links: Dashboard, Registration, Payments, MIS, Services, Help, and Grievances. Below the header, a light blue sub-header contains the 'Payment' link, which is highlighted. Under 'Payment', there are three links: 'Create Challan' (highlighted with a red box), 'Saved Challan', and 'Challan History'.

4. In the **Enter GSTIN/Temporary ID** field, enter the temporary ID generated for unregistered persons.
5. Click the **PROCEED** button.



The screenshot shows the 'Create Multiple Challan' page. The header is the same as the previous screenshot. Below the header, there is a breadcrumb trail: 'Dashboard > Payment > Create Multiple Challan'. On the right side, there is a language selector set to 'English'. The main content area has a label 'Enter GSTIN/Temporary ID' with a red asterisk. Below this label, there is a text input field containing 'Enter GSTIN/Temporary ID' and a 'PROCEED' button, both highlighted with red boxes.

6. The **Create Multiple Challan** page is displayed. In the Tax Liability Details grid, enter the details of payment to be made.  
The Total Challan Amount field and Total Challan Amount (In words) fields are auto-populated with total amount of payment to be made.
7. Select the **Name of the Bank** where the cash or instrument has to be deposited.
8. Select the **payment mode** as Cash/ Cheque/ Demand Draft.
9. Click the **GENERATE CHALLAN** button.

DashboardRegistrationPaymentsMISServicesHelpGrievances

Dashboard > Payment > Create Multiple ChallanEngl

Tax Liability

	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)	222					222
IGST(0008)	4567					4,567
CESS(0009)	777					777
Delhi SGST(0006)						0
Total Challan Amount:		₹ 5,566 /-				
Total Challan Amount (In Words):		Rupees Five Thousand Five hundred Sixty-Six Only				

Name of Bank (Where cash or instrument is proposed to be deposited) \*

☒ ALLAHABAD BANK

☐ ANDHRA BANK

☐ AXIS BANK

☐ BANK OF BARODA

☐ BANK OF INDIA

☐ BANK OF MAHARASHTRA

☐ CANARA BANK

☐ CENTRAL BANK OF INDIA

☐ CORPORATION BANK

☐ DENA BANK

☐ HDFC BANK

☐ ICICI BANK LTD

☐ IDBI BANK

☐ INDIAN BANK

☐ INDIAN OVERSEAS BANK

☐ JAMMU AND KASHMIR BANK LIMITED

☐ ORIENTAL BANK OF COMMERCE

☐ PUNJAB AND SIND BANK

☐ PUNJAB NATIONAL BANK

☐ STATE BANK OF INDIA

☐ SYNDICATE BANK

☐ UCO BANK

☐ UNION BANK OF INDIA

☐ UNITED BANK OF INDIA

☐ VIJAYA BANK

☒ Cash

☐ Cheque

☐ Demand Draft

GENERATE CHALLAN

A success message is displayed that the challan is generated. Once the Challan is generated, taxpayer /tax official can make the GST Payments using the generated Challan (CPIN).

**Note:** You can also download the GST Challan by clicking the **DOWNLOAD** button.  
You can also create another Challan by clicking the **CREATE ANOTHER CHALLAN** button.

Dashboard
Registration
Payments
MIS
Services
Help
Grievances

Dashboard > Payment > View Receipt
English

Challan successfully generated

### GST Challan

CPIN <b>17100700000001</b>	Challan Generation Date <b>03/10/2017 16:16:49</b>	Challan Expiry Date <b>18/10/2017</b>
Mode of Payment :- <b>Over The Counter</b>		

### Details Of Taxpayer

GSTIN <b>071700000026TMP</b>	Email Address	Mobile Number <b>8XXXXX5537</b>
Name <b>Amit Chandrakishor Singh</b>	Address <b>gXXXXXXXXXXXXXXXXXX@XXXXXXXXXXom</b>	

### Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	222	0	0	0	0	222
IGST(0008)	4,567	0	0	0	0	4,567
CESS(0009)	777	0	0	0	0	777
Delhi SGST(0006)	0	0	0	0	0	0
Total Challan Amount:		₹ 5,566 /-				
Total Challan Amount (In Words):		Rupees Five Thousand Five hundred Sixty-Six Only				

### Over The Counter Details

Payment through <b>Cash</b>	Bank Name <b>ALLAHABAD BANK</b>
--------------------------------	------------------------------------

DOWNLOAD

CREATE ANOTHER CHALLAN

Payment Challan and receipt is downloaded.

<b>Form GST PMT -06 Payment Challan</b> (See Rule 87(2) ) <b>Challan for deposit of Goods and Services Tax</b>							
CPIN: 17100700000144		Challan Generated on : 17/10/2017 13:55:29		Expiry Date : 01/11/2017			
<b>Details of Taxpayer</b>							
GSTIN: 071700000026TMP		E-mail Id: gXXXXXXXXXXXXXXXXXXXX@XXXXXXXXXXom			Mobile No.: 8XXXXXX5537		
Name(Legal): Amit Chandrakishor Singh		Address : XXXXXXXXXXXX Assam,785001					
<b>Details of Deposit (All Amount in Rs.)</b>							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government Of India	CGST(0005)	33444	-	-	-	-	33444
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	33444	0	0	0	0	33444
Delhi	SGST(0006)	-	-	-	-	-	-
Total Amount		33444					
Total Amount (in words)		Rupees Thirty-Three Thousand Four hundred Fourty-Four Only					
<b>Mode of Payment</b>							
<input type="checkbox"/> E-Payment <input checked="" type="checkbox"/> Over the Counter(OTC) <input type="checkbox"/> NEFT / RTGS							
<b>Over The Counter</b>							
Bank (Where Cash or Instrument is proposed to be deposited) ORIENTAL BANK OF COMMERCE							
Details of Instruments: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Demand Draft							
<b>Particulars of depositor</b>							
Name							
Designation/Status(Manager,partner etc)							
Signature							
Date							
<b>Paid Challan Information</b>							
GSTIN							

GOODS AND SERVICES TAX RECEIPT AGAINST ENFORCEMENT CHALLAN							
CPIN: 17100700000144		Deposit Date : -		Deposit Time : -		e-Scroll : NA	
<b>Details of Taxpayer</b>							
GSTIN: 071700000026TMP		E-mail Id: gXXXXXXXXXXXXXXXXXXXX@XXXXXXXXXom			Mobile No.: 8XXXXXX5537		
Name: Amit Chandrakishor Singh		Address : XXXXXXXXXXX Assam,785001					
<b>Details of Deposit (All Amount in Rs.)</b>							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST(0005)	33444	-	-	-	-	33444
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	33444	0	0	0	0	33444
Delhi	SGST(0006)	-	-	-	-	-	-
<b>Total Amount</b>		<b>33444</b>					
<b>Total Amount (in words)</b>		<b>Rupees Thirty-Three Thousand Four hundred Forty-Four Only</b>					
<b>Details of Instruments:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Demand Draft							
<b>Mode of Payment</b>				Over the Counter			
<b>Receiving Bank</b>				ORIENTAL BANK OF COMMERCE			
<b>Received Payment Rupees</b>				33444			
<b>Received At</b>							
<b>Received By</b>							
<b>Signature</b>							
<b>Name &amp; Id</b>							
<b>Designation</b>							
<b>Notes:</b> 1. Status of the transaction can be tracked under 'Track Payment Status' at GST website 2. Payment status will be set as 'Paid' for this transaction. 3. This is a system generated receipt.							

#### 4. Deposit Cash/ Cheque/ Demand Draft collected in the Authorized Bank

1. Deposit the cash collected from the unregistered person in the bank selected on the GST Portal while creating the Challan.

The Tax Official in the role of Enforcement Officer can collect *Cash/ Cheque or Demand Draft* from the unregistered person.

#### Method 2: How can I as an Tax Officer initiate the Suo Moto registration and generate the temporary ID for unregistered persons through SMS?

Tax Official in the role of Registration Enforcement, can generate a temporary ID through SMS by following the steps:

- [1. Collect the details of the unregistered person](#)
- [2. Send SMS to designated mobile phone number to generate temporary ID](#)
- [3. Access the GST Portal, Tax Official's interface and complete the Suo Moto Registration details](#)
- [4. Collect the amount in either Cash/ Cheque/ Demand Draft](#)
- [5. Generate Challan](#)
- [6. Deposit the collected Cash/ Cheque/ Demand Draft in Authorized Bank](#)

## 1. Collect the details of the unregistered person

1. Tax Official in the role of Registration Enforcement will collect the details of the unregistered person for Suo-moto Registration during enforcement activity. This will be done outside the system. Note the name and mobile phone number.

## 2. Send SMS to designated mobile phone number to generate temporary ID

Note: Suo Moto Registration functionality is available only to authorized Tax Officials who are assigned the the role of **Registration Enforcement** and are working in enforcement wings of the respective State. The State Admin can assign the role of **Registration Enforcement** to such Tax Officials.

1. Send the below details as an SMS to 8505985059 mobile number from your registered mobile number.

**SUOREG<space>State code<space>Detention Memo Number<space>Legal Name**

Example: SUOREG 07 DM0000001234 AAA BBB CCC

- State Code: 2 digit
- Detention Memo Number: Maximum 15 digit can be numeric or alpha numeric
- Legal Name: 20 characters' maximum for First Name, Middle Name and Last Name

Note: State code sent in the SMS should match with the jurisdictional State of the Tax Official who has sent the SMS.

3. GST Portal will validate the mobile phone number from which you have sent the message to system and the State Numeric as per Tax Officer profile in the database. If it is not validated, "Invalid Number" or "Invalid State" message will be sent back and no action will be taken by the system.

4. If Mobile number is valid, system will generate Temporary ID and send following details through an SMS to the same mobile number from which you sent the SMS.

Example: 07 DM0000001234 AAA BBB DDD Temp ID: 221712345678TMP

S.No	Triggering Point	Message
1	Tax official sends the	SUOREG<space> <State code><space><Memo

	details as an SMS from his registered mobile number.	No.><space><Name>  Example: SUOREG 07 DM0000001234 AAA BBB DDD
2	For Success Message	<State code><space><Memo No.><space><Legal Name><space><Temp ID:><Generated TempId >  Example: 07 DM0000001234 AAA BBB DDD Temp ID: 221712345678TMP  Temporary ID is generated by system and is of 15 digits.
3	If Memo already exists	<State code><space><Memo No.><space><Legal Name><space><Error:><Space><Memo No. Already exists>
4	If mobile number not exists in our database or state code is invalid	<State code><space><Memo No.><space><Legal Name><space><Error:><Space><Unauthorized Mobile Number or Invalid State>

### 3. Access the GST Portal, Tax Official's interface and complete the Suo Moto Registration details

1. Access the GST Portal for Tax Official. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. On your dashboard, click the **Registration > Registration > Suo Moto Registration** link.



Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾	Grievances
Registration	Cancellation					
New Registration	Amendment					
Enrolment by Existing Taxpayer	Withdrawal from Composition					
TDS/ TCS	Non Resident Taxable Person					
UN Body/ Embassy/ ONP	Allotment of UIN					
Extension of Registration period	Field Visit					
Non Resident Online Service Provider	Restore Registration					
Suo Moto Registration						

The **Suo-moto Registrations** page is displayed.

4. In case of Suo-moto registrations done through SMS, you can see the Temporary ID generated with status as Draft. Click the **Edit** button to edit the details.

Dashboard > Registration English

Suo-moto Registrations NEW

S No	Temporary ID	Document No (Seizure / Detention Memo / Others)	Date of Documents (Seizure / Detention Memo / Others)	Legal Name	Status	Action
41	071700000123TMP	AIDA31		ANGAD JASBIR	Draft	 




« 1 2 3 4 5 »

The Suo Moto Registration form with various tabs is displayed.

On the top of the page, there are three tabs as **Tax Payer Details**, **Seized Documents** and **Declaration**. Click each tab to enter the details.

Dashboard Registration Payments MIS Services Help Grievances

Dashboard > Suo-moto Draft Registrations > Suo-moto Registration English

 Tax Payer Details
  Seized Documents
  Declaration

### Tax Payer Details tab:

The **Tax Payer Details** tab is selected by default. This tab displays the taxpayer's information to be filled.

The Temporary ID is displayed along with effective date of registration.

a) In the **Seizure / Detention Memo / Any other supporting documents** field, enter the seizure/ detention statement number.

b) Select the **Date of Seizure / Detention Memo / Any other supporting documents** using the calendar.

c) In the **Reasons for temporary registration (Max Characters allowed 1000)** field, enter the reasons for temporary registration.

**Note:** You can enter 1000 characters only.

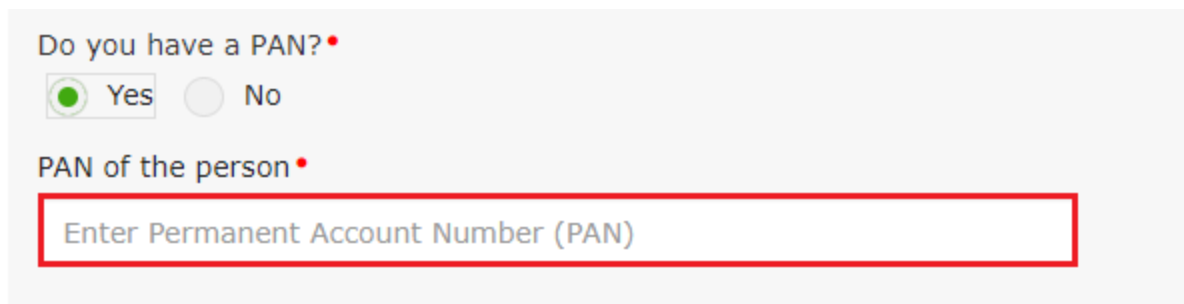
d) In the **Details of the Person in whose name temporary registration is to be granted** section, enter the personal details of the taxpayer like name, gender, date of birth, and father's name.

**Note:** The details of the person in whose name temporary registration is to be granted needs to be entered on the discretion of the Jurisdictional Officer.

d) In the **Address of the Person** section, enter the address details of the taxpayer.

e) In the **Contact Information** section, enter the Mobile number and email address of the taxpayer.

f) If the taxpayer has PAN, select Yes for **Do you have a PAN** and in the **PAN of the person** field, enter the PAN number of the taxpayer.



Do you have a PAN? •

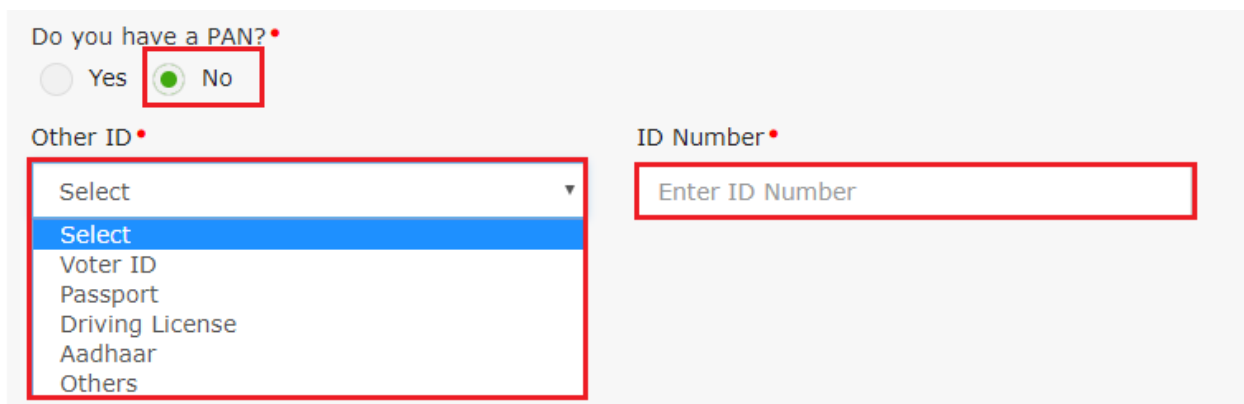
☒ Yes ☐ No

PAN of the person •

Enter Permanent Account Number (PAN)

This screenshot shows a form section for PAN verification. It includes a radio button group where 'Yes' is selected. Below it is a text input field for the PAN number, which is highlighted with a red border.

If the taxpayer does not have PAN, select No for **Do you have a PAN**. Select the appropriate choice from the **Other ID** drop-down list and in the **ID Number** field, enter the ID number of the selected ID.



Do you have a PAN? •

☐ Yes ☒ No

Other ID •

Select  
Select  
Voter ID  
Passport  
Driving License  
Aadhaar  
Others

ID Number •

Enter ID Number

This screenshot shows the form section for selecting an alternative ID. The 'No' radio button for 'Do you have a PAN?' is selected and highlighted with a red box. Below it, the 'Other ID' dropdown menu is open, showing options like Voter ID, Passport, etc., with the first 'Select' option highlighted in blue. To the right, the 'ID Number' text input field is also highlighted with a red border.

g) In the **Attachment of ID Proof** field, click the **Choose file** button. Navigate and upload the proof for the ID selected.

**Note:** You need to scan the document and then upload on the GST Portal. You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

h) Click the **SAVE & CONTINUE** button.

Tax Payer  
DetailsSeized  
Documents

Declaration

\* indicates mandatory fields

## Basic Details

Registration No./ Temporary ID*	Effective Date of Registration/temporary ID*	Amount Paid
071700000123TMP	16/11/2017	
Seizure / Detention Memo / Any other supporting documents*	Date of Seizure / Detention Memo / Any other supporting documents*	
AIDA31	DD/MM/YYYY	
Reasons for temporary registration(Max Characters allowed 1000)* Enter Reasons for temporary registration		

## Details of the Person in whose name temporary registration is to be granted

Legal Name		
First Name*	Middle Name	Last Name
ANGAD	JASBIR	Enter Last Name
Gender*	Date of Birth*	
<input type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others	DD/MM/YYYY	
Father's Name		
First Name	Middle Name	Last Name
Enter First Name	Enter Middle Name	Enter Last Name

## Address of the person

Building No. / Flat No.*	Floor No.	Name of the Premises / Building
Enter Building No. / Flat No. / Door No.	Enter Floor No.	Enter Name of Premises / Building
Road / Street*	City / Town / Locality / Village*	
Enter Road / Street / Lane	Enter Locality / Area / Village	
State*	District*	PIN Code*
Select	Select	Enter PIN Code

## Contact Information

Mobile Number*	Email Address
+91 Enter Mobile Number	Enter Email Address
Do you have a PAN?*	
<input type="radio"/> Yes <input type="radio"/> No	
Attachment of ID Proof*	
① File with JPEG/PDF format is only allowed.	
② Maximum file size for upload is 1MB.	
Choose File No file chosen	

[SAVE & CONTINUE](#)

You will notice a blue tick on the Tax Payer Details section indicating the completion of the tab information

### Seized Documents tab:

This tab displays the information about the documents seized by the Tax Officials.

- a) Select the type of document seized from the **Document Description** drop-down list.
- b) Select the date on which document was seized using the calendar.
- c) In the **Attachment** field, click the **Choose file** button. Navigate and upload the proof for the document seized.

**Note:** You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

- d) Click the **ADD** button.

• Indicates mandatory fields

**Details of Documents Seized**

Document Description •

Select

Select

Seizure Memo

Detention Memo

Any other supporting documents

File with JPEG/PDF format is only allowed.

Maximum file size for upload is 1MB.

Choose File No file chosen

ADD

No Records Found

BACK SAVE & CONTINUE

- e) Notice the document is added. You can also click the Delete button to delete the document, if required.

You can also add and upload multiple documents which you deem fit.

After adding and uploading the documents, click the **SAVE & CONTINUE** button.

Tax Payer Details

Seized Documents

Declaration

• indicates mandatory fields

### Details of Documents Seized

Document Description •
 

Select

Document Date •
 

DD/MM/YYYY

Attachment •

File with JPEG/PDF format is only allowed.
 Maximum file size for upload is 1MB.

Choose File

No file chosen

ADD

Document Description	Document Date	Document Seized	Action
Seizure Memo	02/10/2017	Seizure Memo	

BACK

SAVE & CONTINUE

## Declaration tab:

a) Select the checkbox for declaration.

Name of the Officer, Place, Designation and Date will be auto-populated.

b) Click the **SUBMIT WITH DSC** button.

Dashboard > Suo-moto Draft Registrations > Suo-moto Registration

English

Tax Payer Details

Seized Documents

Declaration

• indicates mandatory fields

### Declaration

☒
You are hereby directed to file application for proper registration within 90 days of the issue of this Order.

Name of the Officer •
 

V Deeksha Sindhuri

Place •
 

(Delhi),(Zone 1),(1)

Designation/Jurisdiction •
 

Lower Division Clerks

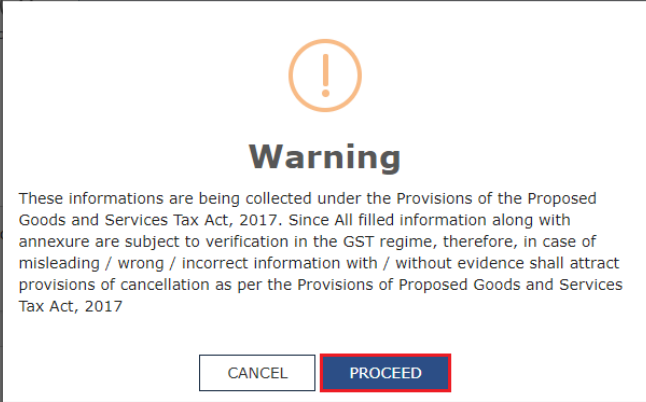
Date •
 

03/10/2017

BACK

SUBMIT WITH DSC

c) Click the **PROCEED** button.



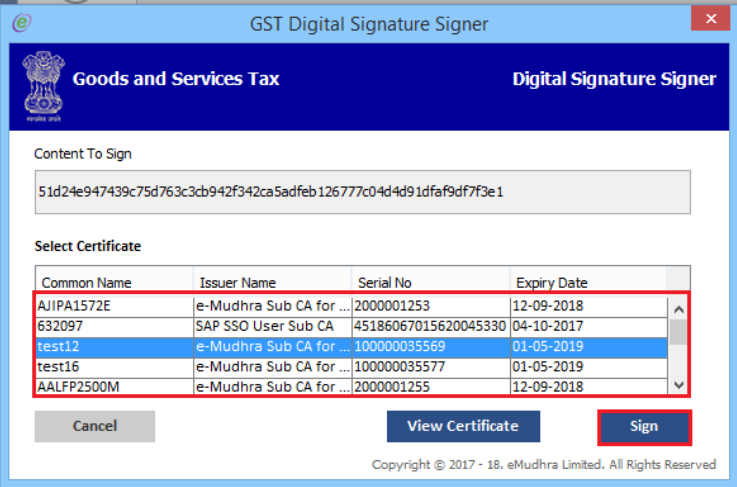
A warning dialog box is displayed over the 'Declaration' form. The dialog has a yellow exclamation mark icon and the title 'Warning'. The text inside reads: 'These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017'. At the bottom of the dialog are 'CANCEL' and 'PROCEED' buttons. The background form shows 'Tax Payer Details' and 'Seized Documents' tabs, and a 'Declaration' section with a green checkmark and the text 'You are hereby directed to...'. Below this, there are fields for 'Name of the Officer' (V Deeksha Sindhuri), 'Designation/Jurisdiction' (Lower Division Clerks), and a date field (03/10/2017). At the bottom right of the form are 'BACK' and 'SUBMIT WITH DSC' buttons.

**Warning**

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL PROCEED

d) Select the certificate and click the **SIGN** button.



A 'GST Digital Signature Signer' dialog box is open over the 'Declaration' form. The dialog has a blue header with the 'Goods and Services Tax' logo and the title 'Digital Signature Signer'. It contains a 'Content To Sign' field with a long alphanumeric string. Below this is a 'Select Certificate' table with four columns: 'Common Name', 'Issuer Name', 'Serial No', and 'Expiry Date'. The table lists several certificates, with 'test12' selected. At the bottom of the dialog are 'Cancel', 'View Certificate', and 'Sign' buttons. The background form is the same as in the previous image, but the 'Declaration' section now shows a green checkmark and the text 'You are hereby directed to...'. The 'Name of the Officer' field is still 'V Deeksha Sindhuri', and the 'Designation/Jurisdiction' field is 'Lower Division Clerks'. The date field is '03/10/2017'. At the bottom right of the form are 'BACK' and 'SUBMIT WITH DSC' buttons.

**Goods and Services Tax** Digital Signature Signer

Content To Sign

51d24e947439c75d763c3cb942f342ca5adfeb126777c04d4d91dfaf9df7f3e1

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA1572E	e-Mudhra Sub CA for ...	2000001253	12-09-2018
632097	SAP SSO User Sub CA	45186067015620045330	04-10-2017
test12	e-Mudhra Sub CA for ...	100000035569	01-05-2019
test16	e-Mudhra Sub CA for ...	100000035577	01-05-2019
AALFP2500M	e-Mudhra Sub CA for ...	2000001255	12-09-2018

Cancel View Certificate Sign

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Acknowledgement receipt is generated.

Order of Grant of Temporary Registration / Suo Moto Registration will be generated. An intimation for the generation of Temporary ID & Password by Email and SMS to the applicant. Taxpayer can login through the credentials sent to him via SMS message or an email message.

Acknowledgement Receipt

Temporary GSTIN	SGST Jurisdiction Office
<b>071700000152TMP</b>	<b>(Delhi),(Zone 1)</b>

Tax Official (Enforcement Division)  
**V Deeksha Sindhuri**  
 Additional Commissioner  
 (Delhi),(Zone 1)  
 17/11/2017

e) Click the **Registration > Registration > Suo Moto Registration** link.

**Note:** The status is changed to **Pending Regular Registration**. You can click the **VIEW** button to view the details.

Dashboard > Registration English

Suo-moto Registrations NEW

S No	Temporary ID	Document No (Seizure / Detention Memo / Others)	Date of Documents (Seizure / Detention Memo / Others)	Legal Name	Status	Action
41	071700000123TMP	AIDA31	15/11/2017	ANGAD JASBIR	Pending Regular Registration	<span>VIEW</span>

<< 1 2 3 4 5 >>

## 4. Collect the amount in Cash/ Cheque/ Demand Draft

1. Collect the amount in Cash/ Cheque/ Demand Draft from the unregistered person.

## 5. Generate Challan

To make the payment through temporary ID for unregistered persons, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. On your dashboard, click the **Payments > Payment > Create Challan** link.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾	Grievances
Payment						
Create Challan			Saved Challan			
Challan History						

4. In the **Enter GSTIN/Temporary ID** field, enter the temporary ID generated for unregistered persons.
5. Click the **PROCEED** button.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾	Grievances
Dashboard > Payment > Create Multiple Challan <span>English</span>						
Enter GSTIN/Temporary ID *						
<input type="text" value="Enter GSTIN/Temporary ID"/>			<input type="button" value="PROCEED"/>			

6. The **Create Multiple Challan** page is displayed. In the Tax Liability Details grid, enter the details of payment to be made.  
The Total Challan Amount field and Total Challan Amount (In words) fields are auto-populated with total amount of payment to be made.
7. Select the **Name of the Bank** where the cash or instrument has to be deposited.
8. Select the **payment mode** as Cash/ Cheque/ Demand Draft.
9. Click the **GENERATE CHALLAN** button.

Dashboard
Registration
Payments
MIS
Services
Help
Grievances

Dashboard > Payment > Create Multiple Challan
Engl

### Tax Liability

	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)	222					222
IGST(0008)	4567					4,567
CESS(0009)	777					777
Delhi SGST(0006)						0
<b>Total Challan Amount:</b>		₹ 5,566 /-				
<b>Total Challan Amount (In Words):</b>		Rupees Five Thousand Five hundred Sixty-Six Only				

Name of Bank (Where cash or instrument is proposed to be deposited) \*

☒ ALLAHABAD BANK
☐ ANDHRA BANK
☐ AXIS BANK
☐ BANK OF BARODA
☐ BANK OF INDIA
☐ BANK OF MAHARASHTRA
☐ CANARA BANK
☐ CENTRAL BANK OF INDIA
☐ CORPORAION BANK
☐ DENA BANK
☐ HDFC BANK
☐ ICICI BANK LTD
☐ IDBI BANK
☐ INDIAN BANK
☐ INDIAN OVERSEAS BANK
☐ JAMMU AND KASHMIR BANK LIMITED
☐ ORIENTAL BANK OF COMMERCE
☐ PUNJAB AND SIND BANK
☐ PUNJAB NATIONAL BANK
☐ STATE BANK OF INDIA
☐ SYNDICATE BANK
☐ UCO BANK
☐ UNION BANK OF INDIA
☐ UNITED BANK OF INDIA
☐ VIJAYA BANK

☒ Cash
☐ Cheque
☐ Demand Draft

GENERATE CHALLAN

A success message is displayed that the challan is generated. Once the Challan is generated, taxpayer /tax official can make the GST Payments using the generated Challan (CPIN).

**Note:** You can also download the GST Challan by clicking the **DOWNLOAD** button.  
You can also create another Challan by clicking the **CREATE ANOTHER CHALLAN** button.

Dashboard
Registration
Payments
MIS
Services
Help
Grievances

Dashboard > Payment > View Receipt
English

Challan successfully generated

### GST Challan

CPIN <b>17100700000001</b>	Challan Generation Date <b>03/10/2017 16:16:49</b>	Challan Expiry Date <b>18/10/2017</b>
Mode of Payment :- <b>Over The Counter</b>		

### Details Of Taxpayer

GSTIN <b>071700000026TMP</b>	Email Address	Mobile Number <b>8XXXXX5537</b>
Name <b>Amit Chandrakishor Singh</b>	Address <b>gXXXXXXXXXXXXXXXXXX@XXXXXXXXXXom</b>	

### Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	222	0	0	0	0	222
IGST(0008)	4,567	0	0	0	0	4,567
CESS(0009)	777	0	0	0	0	777
Delhi SGST(0006)	0	0	0	0	0	0
Total Challan Amount:		₹ 5,566 /-				
Total Challan Amount (In Words):		Rupees Five Thousand Five hundred Sixty-Six Only				

### Over The Counter Details

Payment through <b>Cash</b>	Bank Name <b>ALLAHABAD BANK</b>
--------------------------------	------------------------------------

DOWNLOAD

CREATE ANOTHER CHALLAN

Payment Challan and receipt is downloaded.

<b>Form GST PMT -06 Payment Challan</b> (See Rule 87(2) ) <b>Challan for deposit of Goods and Services Tax</b>							
CPIN: 17100700000144		Challan Generated on : 17/10/2017 13:55:29		Expiry Date : 01/11/2017			
<b>Details of Taxpayer</b>							
GSTIN: 071700000026TMP		E-mail Id: gXXXXXXXXXXXXXXXXXXXX@XXXXXXXXXXom			Mobile No.: 8XXXXXX5537		
Name(Legal): Amit Chandrakishor Singh		Address : XXXXXXXXXXXX Assam,785001					
<b>Details of Deposit (All Amount in Rs.)</b>							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government Of India	CGST(0005)	33444	-	-	-	-	33444
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	33444	0	0	0	0	33444
Delhi	SGST(0006)	-	-	-	-	-	-
Total Amount		33444					
Total Amount (in words)		Rupees Thirty-Three Thousand Four hundred Fourty-Four Only					
<b>Mode of Payment</b>							
<input type="checkbox"/> E-Payment <input checked="" type="checkbox"/> Over the Counter(OTC) <input type="checkbox"/> NEFT / RTGS							
<b>Over The Counter</b>							
Bank (Where Cash or Instrument is proposed to be deposited) ORIENTAL BANK OF COMMERCE							
Details of Instruments: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Demand Draft							
<b>Particulars of depositor</b>							
Name							
Designation/Status(Manager,partner etc)							
Signature							
Date							
<b>Paid Challan Information</b>							
GSTIN							

GOODS AND SERVICES TAX RECEIPT AGAINST ENFORCEMENT CHALLAN							
CPIN: 17100700000144		Deposit Date : -		Deposit Time : -		e-Scroll : NA	
<b>Details of Taxpayer</b>							
GSTIN: 071700000026TMP		E-mail Id: gXXXXXXXXXXXXXXXXXXXX@XXXXXXXXXXom			Mobile No.: 8XXXXXX5537		
Name: Amit Chandrakishor Singh		Address : XXXXXXXXXXX Assam,785001					
<b>Details of Deposit (All Amount in Rs.)</b>							
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	CGST(0005)	33444	-	-	-	-	33444
	IGST(0008)	-	-	-	-	-	-
	CESS(0009)	-	-	-	-	-	-
	Sub-Total	33444	0	0	0	0	33444
Delhi	SGST(0006)	-	-	-	-	-	-
<b>Total Amount</b>		<b>33444</b>					
<b>Total Amount (in words)</b>		<b>Rupees Thirty-Three Thousand Four hundred Forty-Four Only</b>					
<b>Details of Instruments:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Demand Draft							
<b>Mode of Payment</b>				Over the Counter			
<b>Receiving Bank</b>				ORIENTAL BANK OF COMMERCE			
<b>Received Payment Rupees</b>				33444			
<b>Received At</b>							
<b>Received By</b>							
<b>Signature</b>							
<b>Name &amp; Id</b>							
<b>Designation</b>							
<b>Notes:</b> 1. Status of the transaction can be tracked under 'Track Payment Status' at GST website 2. Payment status will be set as 'Paid' for this transaction. 3. This is a system generated receipt.							

## 6. Deposit Cash/ Cheque or Demand Draft collected in the Authorized Bank

1. Deposit the *Cash/ Cheque or Demand Draft* collected from the unregistered person on account of GST in the bank selected on the GST Portal while creating the Challan.

The Tax Official in the role of Enforcement Officer can collect *Cash/ Cheque or Demand Draft* from the unregistered person.

# Suo Moto Cancellation

## FAQs > Suo Moto Cancellation

### 1. What is Suo Moto cancellation of registration?

Suo Moto cancellation of registration is action taken by the tax authorities to cancel registration of a taxpayer under various possible situations as specified under the provisions of the GST Law (for details please refer Section 29 of the CGST Act and Rule 22 of CGST Rules).

### 2. Under which circumstances can I initiate Suo Moto cancellation of registration?

Suo Moto Cancellation of registration may be initiated by the Tax Official under various situations as specified under the provisions of the GST Law (Section 29(2) of the CGST Act) like: -

- Failure to furnish Application for Enrollment within 3 months from the appointed day or such extended period specified
- Any Taxpayer other than composition taxpayer has not filed returns for a continuous period of six months
- Supplies any goods and / or services without issue of any invoice, in violation of the provisions of the Act or rules made thereunder, with the intention to evade tax
- Issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilization of input tax credit or refund of tax
- Collects any amount as representing the tax but fails to pay the same to the account of the Central/State Government beyond a period of three months from the date on which such payment becomes due
- Fails to pay any amount of tax, interest or penalty to the account of the Central/State Government beyond a period of three months from the date on which such payment becomes due
- Person is no longer liable to deduct tax at source as per the provisions of GST Law
- Person is no longer liable to collect tax at source as per the provisions of GST Law
- Person no longer required to be registered under provisions of GST Law
- GST Practitioner is found guilty of misconduct in connection with any proceeding under the GST Law.
- Discontinuation/Closure of Business
- Change in Constitution leading to change in PAN
- Ceased to be liable to pay tax
- Transfer of business on account of amalgamation, merger/demerger, sale, lease or otherwise disposed of etc.

- Death of Sole Proprietor
- Composition person has not furnished returns for three consecutive tax periods
- Registration has been obtained by means of fraud, wilful misstatement or suppression of facts, Etc.
- Others

### **3. For what kind of taxpayers Suo Moto cancellation of Registration can be initiated?**

Suo Moto Cancellation of Registration can be initiated for following taxpayer:

1. Normal Taxpayer
2. Non Resident Taxable Person
3. GST Practitioner
4. Non-Resident Online Services provider
5. Tax Deductor at Source
6. Tax Collector at Source
7. Composition Dealers
8. OIDAR Service Providers

### **4. What is the precondition for Suo Moto Cancellation of Registration?**

There must be a valid reason for initiation of proceeding for Suo Moto cancellation as specified under Section 29 of the CGST/SGST Act.

### **5. How can I initiate the Suo Moto cancellation of Registration?**

Navigate to **Registration > Cancellation > Cancel Registration** to initiate the Suo Moto cancellation of Registration and follow the process to issue Notice.

### **6. Is issuance of Show Cause Notice (SCN) to the taxpayer mandatory before the Suo Moto cancellation of Registration?**

Yes. In case of Suo Moto Cancellation, Registration cannot be cancelled without a show-cause notice being given to taxpayer and a reasonable opportunity of being heard to be provided by the Tax Official. Thus, in case of Suo Moto cancellation of registration, a show-cause notice shall be issued by the Tax Official/ Proper officer to the taxpayer and taxpayer would be given a chance to file his reply in the stipulated time limit.

In case, UN Bodies/ Embassies /Other Notified Persons approaches the Tax Authority to cancel the UIN registration, Tax Official can cancel the same without issuing SCN.

## 7. What happens when Suo Moto cancellation of registration is initiated by tax Official by issuing a SCN?

- a. Primary Authorized Signatory will be intimated about issuance of SCN by SMS & Email.
- b. The status of GSTIN/ Provisional ID/ UIN/ GST Practitioner ID will be changed to "Proceeding for Cancellation Initiated".
- c. The taxpayer will be given 7 working days' time to file reply to SCN using the "Application for filing clarification".

## 8. I have initiated Suo Moto cancellation of registration and issued SCN to the taxpayer. In how many days, taxpayer needs to respond to SCN?

Taxpayer is required to provide response within the prescribed time limit of 7 working days' time to file reply to the Show Cause Notice (SCN) using the **Services > Registration > Application for Filing Clarifications** link. If no response is given within prescribed 7 working days, the Tax Official may proceed further with Cancellation of registration.

## 9. What actions can be taken by Tax Official for processing of Show cause notice regarding Suo Moto Cancellation of Registration?

Description/ Activity	Time Frame and Action to be taken by Tax Official
One time issuance of SCN for Suo Moto Cancellation of Registration	Tax Official to issue SCN for initiating proceeding for Suo Moto Cancellation of Registration of the taxpayer.
Time Limit for Taxpayer to respond to the Show Cause Notice (SCN) issued	Within 7 working days of issuance of the Show Cause Notice.
Action (Cancel Registration/ Drop proceeding) to be taken by the Tax Officer on receipt of response of Show Cause Notice (SCN)	<p>Tax Official has to issue order for Cancel Registration/ Drop proceeding within a period of 30 days from the date of reply to the show cause notice issued.</p> <p>In case, no reply is received from the taxpayer, within 7 working days from the date of the receipt of the application, Tax Official can only cancel the Registration.</p>

## 10. What happens once Show Cause Notice is Dropped?

In case the Tax Official is satisfied with the response received from the taxpayer on the Show Cause Notice issued, the proceedings can be dropped. An order (REG 20) will be issued by the tax official.

- a. Primary Authorized Signatory will be intimated by SMS and Email about issuance of Order (Form GST REG 20) for dropping of cancellation proceedings initiated vide SCN.
- b. Order will also be available on the taxpayer's dashboard to view, print and download.
- c. Status of GSTIN will change from "Proceeding for Cancellation Initiated" to "Active".

### **11. What shall be the effective date of cancellation of registration?**

Effective date of cancellation will be the date as mentioned in the cancellation order.

### **12. Is Suo Moto Cancellation of registration be proceeded separately for each act?**

Cancellation of registration under the CGST Act or SGST/UTGST or IGST Act shall be deemed to be a cancellation of registration under SGST Act / UTGST Act or CGST Act respectively and vice versa.

### **13. What happens once Registration is cancelled?**

- a. Once registration is cancelled by the Tax Official, taxpayer will be intimated about the same via SMS and Email.
- b. Order for Cancellation of Registration will be issued and intimated to the Primary Authorized Signatory by Email and SMS.
- c. Order will be made available on taxpayer's dashboard to view, print and download.
- d. Status of the GSTIN/UIN/GSTP ID from 'Proceeding for Cancellation initiated' to 'Inactive' and will be intimated to the other concerned Tax Authority.
- f. Taxpayer would not be allowed to file return or upload invoices for the period falling after date of cancellation mentioned in the cancellation order. Also, GSTP will not be able to carry out GSTP functions for any Taxpayer for the period falling after the date of cancellation mentioned in the cancellation order.
- g. Taxpayer will not be able to amend registration details after issuance of cancellation order. However, email address and mobile number can be updated till dues/ refund are cleared.
- h. The facility to file application for revocation (if applicable) will be open for the Cancelled Registration.

### **14. Can a taxpayer login to the GST Portal after Suo Moto cancellation of registration?**

Yes, a taxpayer can login to the GST Portal after Suo Moto cancellation of registration.

### **15. Can a taxpayer update his/ her email and mobile after Suo Moto cancellation of registration?**

Taxpayer will not be able to amend registration after issuance of cancellation order. However, he/ she can update email address and mobile number till dues/ refund are cleared.

#### **16. Can a taxpayer submit returns of the earlier period after Suo Moto cancellation of registration?**

Yes, a taxpayer can submit returns of the earlier period (i.e. for the period before date of cancellation as mentioned in the cancellation order), after Suo Moto cancellation of registration. However, he/ she will not be allowed to file return or upload invoices for the period after the date of cancellation as mentioned in the cancellation order. Also, GSTP will not be able to carry out GSTP functions on Taxpayer's behalf for the period after the date of cancellation mentioned in the cancellation order.

# Manual > Suo Moto Cancellation

## How can I initiate the Suo Moto cancellation of registration of a taxpayer?

To initiate the Suo Moto cancellation of registration of a taxpayer, perform following steps:

**Note:**

a. In case, Suo Moto cancellation is initiated for the first time, Tax Officials can take following actions:

- [Generate SCN](#)

Thus, the Tax Official will have view of only one button - Generate SCN.

b. Once SCN is raised, taxpayer is given 7 working days' time to reply to SCN. In case, no reply is received from the taxpayer, within 7 working days from the date of the receipt of the application, Tax Official can only cancel the Registration.

c. Tax Officials can take following actions, in case reply is received by the taxpayer in response to the notice issued:

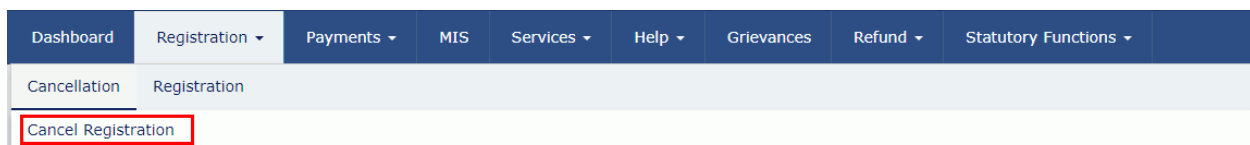
- [Drop Proceedings](#)

- [Cancel Registration](#)

d. Tax Official will have 30 days from the date of receipt of response from the taxpayer or after the expiry of 7 days from the date of issuance of SCN (in case no reply to show cause notice is received from taxpayer), to take any action.

## Generate SCN

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
4. Click the **Registration > Cancellation > Cancel Registration** link.



5. In the **GST Registration Number** field, enter the GSTIN/ UIN/ GSTPID of the taxpayer whose registration needs to be cancelled.
6. Click the **SEARCH** button.

Dashboard > Registration > Cancellation > Suo Moto Cancellation English

### Suo Moto Cancellation

GST Registration Number\*

GSTIN, UIN, GST Practitioner

SEARCH

7. The details of the taxpayer are displayed. Click the **INITIATE CANCELLATION** button.

Dashboard > Registration > Cancellation > Suo Moto Cancellation English

### Suo Moto Cancellation

GST Registration Number\*

07GDTPS3449K9ZC

SEARCH

Legal Name of Business	Date of Original Registration	Date of last return filed
<b>GST Training</b>	<b>11/08/2017</b>	<b>No data found</b>

INITIATE CANCELLATION

8. The Suo Moto Cancellation form is displayed. Select the reason to initiate the Suo Moto cancellation of registration from the drop-down list.

Select

- Failure to file six Monthly Returns
- Failure to commence business within 6 months
- Fraud, willful misstatement, suppression of facts
- Non Compliance of provisions of law
- Supplies goods / services without issue of Invoice
- Wrongful availment or utilization of Input Tax Credit or Refund
- Failure to pay tax collected for period exceeding 3 months
- Failure to pay Tax/Interest/Penalty due for the period exceeding 3 months
- Discontinuation/Closure of Business
- Change in Constitution leading to change in PAN
- Ceased to be liable to pay tax
- Transfer of business on account of amalgamation, merger/demerger, sale, lease or otherwise disposed of etc.
- Death of Sole Proprietor
- Others

Failure to file six Monthly Returns ▼

In case of reason as Others, enter the other reason for Suo Moto cancellation of registration.


Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

Others ▼

Please specify other reason \*

9. Select the declaration checkbox and select the date and time when you want the taxpayer to appear before the undersigned authority.
10. Click the **Choose File** button to upload any supporting document. You can upload PDF or JPEG file with maximum size of upload as 1 MB.
11. Click the **GENERATE SCN** button.

**Goods and Services Tax**

Skip to Main Content A+ A-  
V Deeksha Sindhuri  
1, Delhi

8460

DashboardRegistrationPaymentsMISServicesHelpGrievancesRefundStatutory Functions

Dashboard > Registration > Cancellation > Suo Moto CancellationEnglish

Form GST REG-17  
[See Rule 22(1)]

Reference Number :  
XXXXXXXXXXXXXXXXXXXX

Date 06/03/2018

To  
07GDTPS3449K9ZC  
GST Training  
dfg12,dfg12,fdg12,New Delhi,Delhi,114587

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons: -

Failure to file six Monthly Returns

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice

☒ You are hereby directed to appear before the undersigned authority on DD/MM/YYYY at HH:MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Document Upload

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1MB.

Choose FileNo file chosen

Place: Delhi

Date: 06/03/2018

V Deeksha Sindhuri  
Assistant Commissioner  
1

BACKGENERATE SCN

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Site Last Updated on 06/11/2016 01:45 AM

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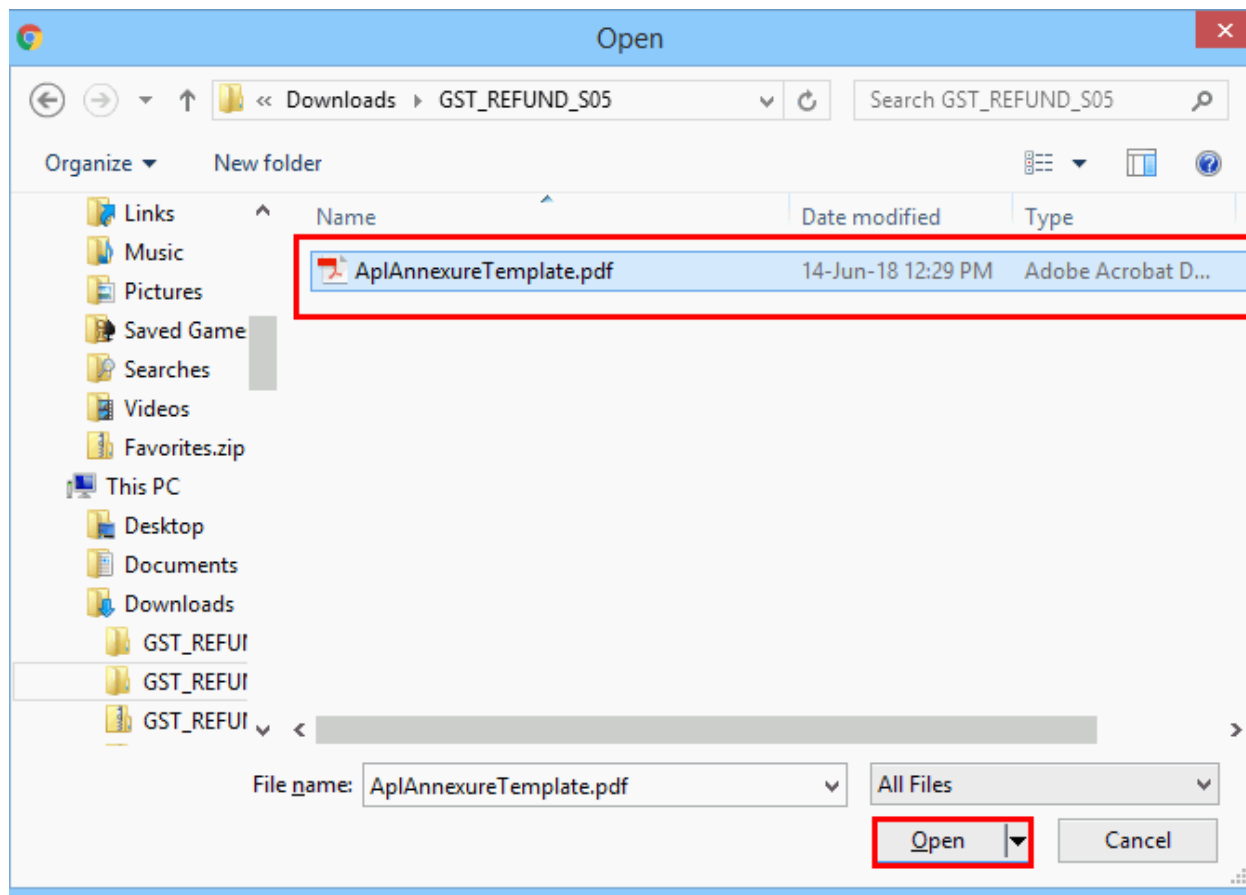
Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

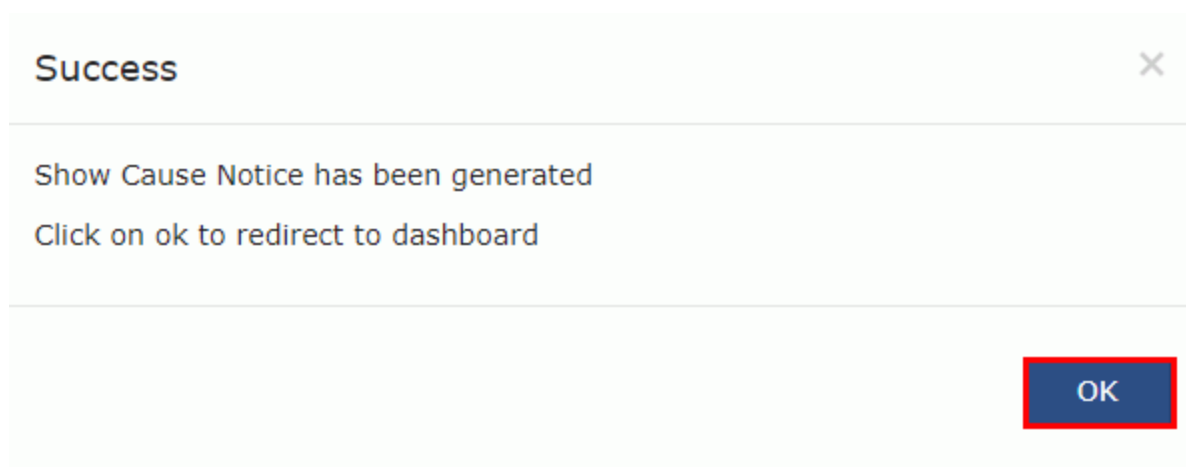
Top

12. Click the **PROCEED** button.

13. Affix your DSC and click the **Sign** button.



14. A success message is displayed that Show Cause Notice has been generated. Click the **OK** button.



**Note:**

a. Primary Authorized Signatory will be intimated about issuance of SCN by SMS & Email.

- b. The status of GSTIN/ Provisional ID/ UIN/ GST Practitioner ID will be changed to "Proceeding for Cancellation Initiated".
- c. The taxpayer will be given 7 working days' time to file reply to SCN using the "Application for filing clarification".

## Suo Moto Cancellation Proceedings

The Tax Official will have 30 days from the date of receipt of response from the taxpayer or after the expiry of 7 days from the date of issuance of SCN, whichever is earlier, to take any action.

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal. The Tax Official's Dashboard is displayed.
3. Click the **Registration** tab. This tab shows all the different type of applications pending with Tax Official for processing.
4. Click the **Suo-moto Cancellation Proceedings** link to view the list of corresponding ARNs that are waiting to be processed.

6	Registration
3	Application for Registration
0	Application for Enrolment
1	Application for Amendment
0	Application for Surrender
0	Cancellation proceedings of Registration
0	Application for Revocation of Cancellation
0	Application of Enrolment as GSTP
1	Application for Registration as TDS/TCS
0	Application for Registration as Non Resident Taxable Person
1	Application for Extension of Registration Period for Casual and NRTP Taxpayer
1	<b>Suo-moto Cancellation Proceedings</b>
0	critical

5. Select the GSTIN that you wish to process.

**Note:**

- The GSTINs are arranged in the descending order of the Due Date. The application submitted first will be shown above in the list.
- The **Due Date** column displays the date by when the pending task / action should be completed.
- The **Status** column displays the current status of the application.

### Suo-moto Cancellation Proceedings

Close by > > Today 0 2 Working Days 0 3 Working Days 0

GSTIN	Business Name	Due Date	Status	Queries Raised
07AJIPA1572EM1Z	ANGAD JASBIRSINGH ARORA	23/04/2018	Proceeding for Cancellation Initiated	0

On clicking GSTIN, the cancellation form with response submitted by the taxpayer is displayed. You can either drop the proceedings or cancel the registration.

#### Cancellation Proceedings

Reference No. <b>ZA070318000188Q</b>		
GSTIN <b>07AJIPA1572EM1Z</b>	Status <b>Clarification Filed - Pending for Order</b>	
Legal Name of Business <b>ANGAD JASBIRSINGH ARORA</b>	Date of Original Registration <b>12/09/2017</b>	Date of intimation of cancellation <b>07/03/2018</b>
Reason for Cancellation Any Taxpayer other than composition taxpayer has not filed returns for a continuous period of six months		Response By TaxPayer Return for six months have been filed.
		<div>DROP PROCEEDINGS</div> <div>CANCEL REGISTRATION</div>

## Drop Proceedings

6. If you are satisfied with the response of the taxpayer, click the **DROP PROCEEDINGS** button to drop the proceeding for cancellation of registration.

### Cancellation Proceedings

Reference No.

**ZA070318000188Q**

GSTIN

**07AJIPA1572EM1Z**

Status

**Clarification Filed - Pending for Order**

Legal Name of Business

**ANGAD JASBIRSINGH ARORA**

Date of Original Registration

**12/09/2017**

Date of intimation of cancellation


**07/03/2018**

Reason for Cancellation	Response By TaxPayer
Any Taxpayer other than composition taxpayer has not filed returns for a continuous period of six months	Return for six months have been filed.

**DROP PROCEEDINGS**

**CANCEL REGISTRATION**

7. Enter the reason for dropping the proceeding for cancellation of registration.
8. Click the **DROP PROCEEDINGS** button.



Goods and Services Tax

V Deeksha Sindhuri

1, Delhi

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Registration

Cancellation

Suo Moto Cancellation

English

Form GST REG-20

[See Rule 22(4)]

Reference Number : ZA070318000188Q

Date 07/03/2018

To

ANGAD JASBIRSINGH ARORA

1,MG,ECITY,Central Delhi,Delhi,110019

GSTIN/ UIN: 07AJPA1572EM1Z

Show Cause Notice No:ZA070318000188Q

Date 07/03/2018

Order for dropping the proceedings for cancellation of registration

This has reference to your reply dated 07/03/2018 in response to the notice to show cause notice dated 07/03/2018. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated due to the following reasons:

Reason for Drop Proceedings

V Deeksha Sindhuri

Assistant Commissioner

1

Place: Delhi

Date: 07/03/2018

BACK

DROP PROCEEDINGS

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Site Last Updated on 06/11/2016 01:45 AM

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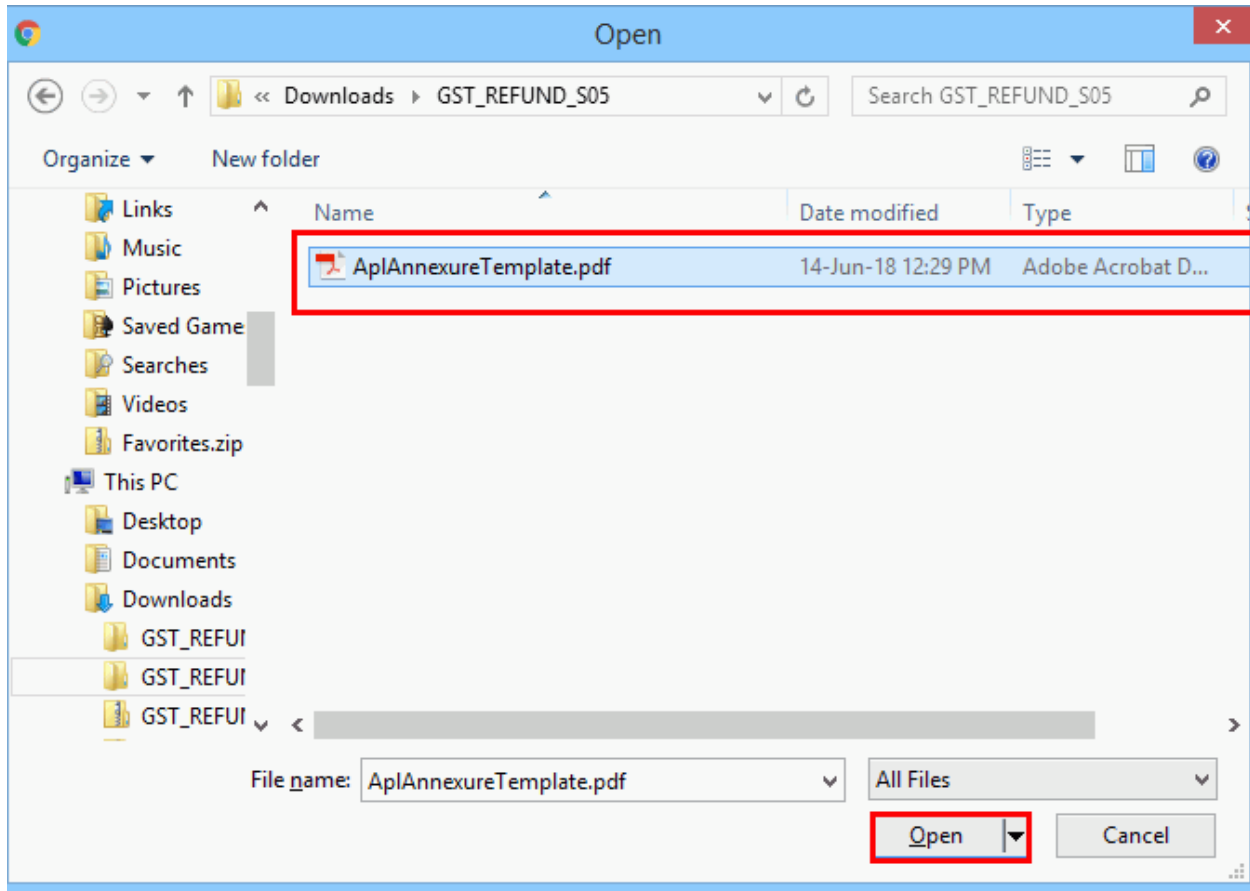
Click Here to Report a Problem or call 0124-4479900/6230700

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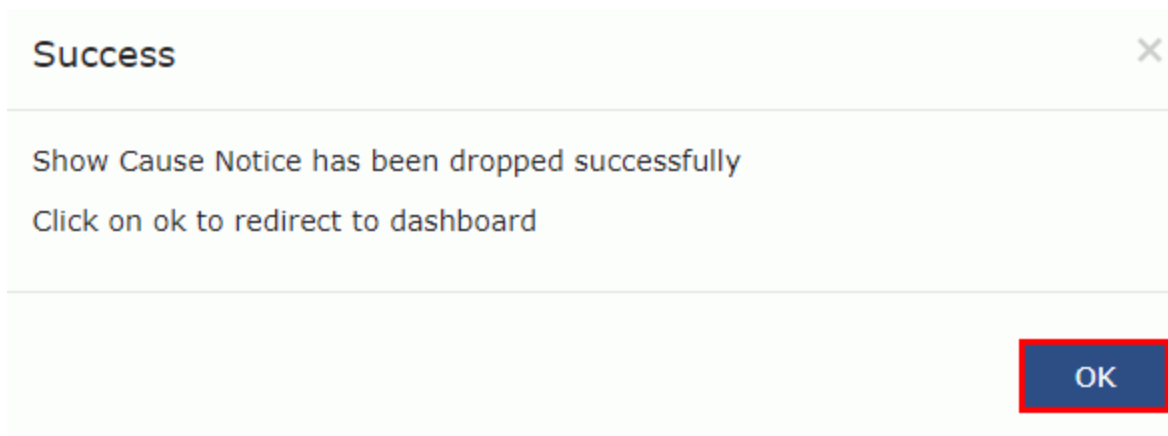
Top

9. Click the **PROCEED** button.

10. Affix your DSC and click the **Sign** button.



11. A success message will be displayed that Show Cause Notice has been dropped successfully. Click the **OK** button.



**Note:**

- a. Primary Authorized Signatory will be intimated about dropping of SCN by SMS & Email.
- b. Issuance of Order for dropping of SCN will also be intimated to the Primary Authorized Signatory by Email and SMS.

- c. Order will be made available on the taxpayer's dashboard to view, print and download.
- d. Status of GSTIN will change from "Proceeding for Cancellation Initiated" to "Active".

## Cancel Registration

6. If you are not satisfied with the response of the taxpayer, click the **CANCEL REGISTRATION** button to cancel the registration.

### Cancellation Proceedings

Reference No. <b>ZA070318000188Q</b>		
GSTIN <b>07AJIPA1572EM1Z</b>	Status <b>Clarification Filed - Pending for Order</b>	
Legal Name of Business <b>ANGAD JASBIRSINGH ARORA</b>	Date of Original Registration <b>12/09/2017</b>	Date of intimation of cancellation <b>07/03/2018</b>

Reason for Cancellation	Response By TaxPayer
Any Taxpayer other than composition taxpayer has not filed returns for a continuous period of six months	Return for six months have been filed.

DROP PROCEEDINGS

CANCEL REGISTRATION

- 7. Select the check boxes for response to the Show Cause notice.
- 8. Select the effective date of cancellation of registration.
- 9. You can also input any amount pending for payment by taxpayer.
- 10. Click the **CANCEL REGISTRATION** button.

Goods and Services Tax

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V Deeksha Sindhuri

1, Delhi

10: 60

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Refund

Statutory Functions

Dashboard

Registration

Cancellation

Suo Moto Cancellation

English

Reference Number : ZA070318000188Q

Date 07/03/2018

To

ANGAD JASBIRSINGH ARORA

1,MG,ECITY,Central Delhi,Delhi,110019

GSTIN/ UIN: 07AJIPA1572EM1Z

Application Reference Number (ARN) : AA070318000034U

Date 07/03/2018

Order for Cancellation of Registration

This has reference to your reply dated 07/03/2018 in response to the notice to show cause dated 07/03/2018.

☐ Whereas no reply to notice to show cause has been submitted; or
 ☐ Whereas on the day fixed for hearing you did not appear; or
 ☐ Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

The effective date of cancellation of your registration is

DD/MM/YYYY

Determination of amount payable pursuant to cancellation:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before **17/03/2018** failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
Tax	0	0	0	0
Interest	0	0	0	0
Penalty	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

Place: Delhi

Date: 07/03/2018

V Deeksha Sindhuri

Assistant Commissioner

1

BACK

CANCEL REGISTRATION

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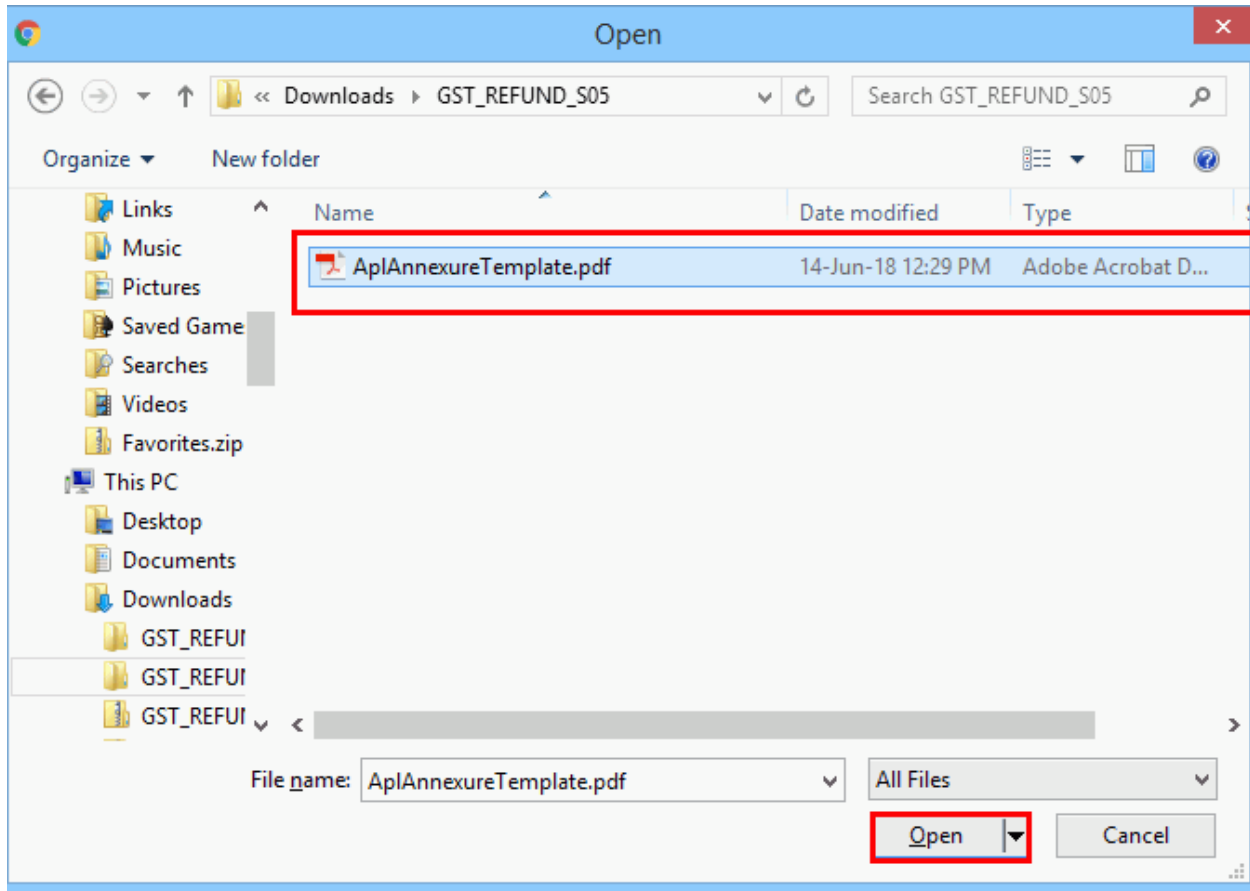
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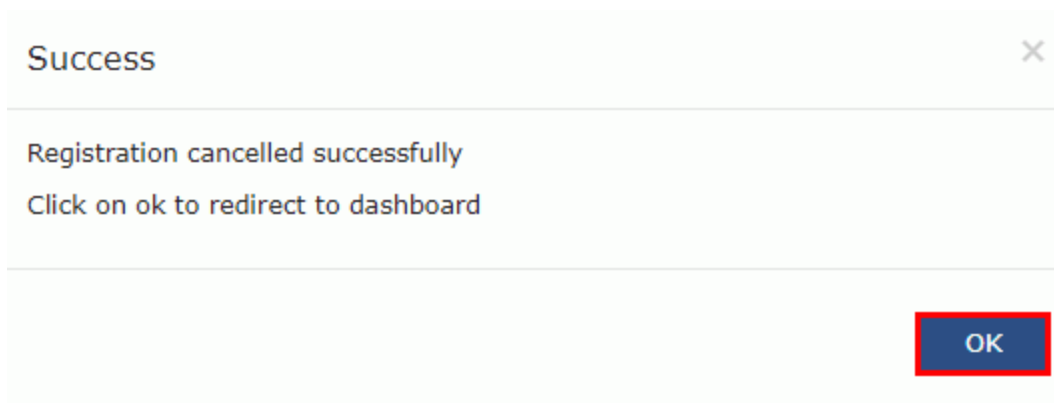
Top

11. Click the **PROCEED** button.

12. Affix your DSC and click the **Sign** button.



13. A success message is displayed that registration has been cancelled. Click the **OK** button.



**Note:**

- Once registration is cancelled by the Tax Authority, the taxpayer will be intimated about the same via SMS and Email.
- Order for Cancellation of Registration will be issued and intimated to the Primary Authorized Signatory by Email and SMS.
- Order will be made available on taxpayer's dashboard to view, print and download.

- d. Status of the GSTIN/UIN/GSTP ID from 'Proceeding for Cancellation initiated' to 'Inactive' and intimated to the other concerned Tax Authority.
- f. Taxpayer would not be allowed to file the return or upload invoices for the period after date of cancellation mentioned in the cancellation order. Also, GSTP will not be able to carry out GSTP functions for any Taxpayer for the period after the date of cancellation mentioned in the cancellation order.
- g. Taxpayer will not be able to amend registration after issuance of cancellation order. However, email address and mobile number can be updated till dues/ refund are cleared.
- h. The facility to file application for revocation (if applicable) will be open for the Cancelled Registration.

# Handling Registrations for Non-Resident Online Services Provider on Request Basis

## FAQs > Handling Registrations for Non-Resident Online Services Provider on Request Basis

### 1. What is the format of GSTIN issued to Non-Resident Online Services Providers?

The format of GSTINs issued to Non-Resident Online Services Providers is: **9917IND12345OS1**, where:

- First 2 digits – State Code (State Code assigned for NROSPs is '99')
- Next 2 digits – Year
- Next 3 digits – Country Code
- Next 5 digits – Sequential five-digit serial number repeated every year
- Next 1 digit – Alphabet 'O'
- Next 1 digit – Alphabet 'S'
- Last 1 digit – Check Digit

### 2. What is the current process of Registering as a Non-Resident Online Services Provider?

Till the time the functionality to register Non-Resident Online Services Providers is not released in the GST Portal, the GSTIN of such Taxpayers is generated offline on request basis by GSTN and sent to the primary authorized signatory along with the username and temporary password. Presently, as communicated by GSTN, only the GSTINs have been generated and shared with such Taxpayers, which will enable them to make purchases and provide their GSTIN to the suppliers to ensure that the same is mentioned on the tax invoice. The Registration Certificates for such GSTINs will be generated at a later point in time. Applications for registration of Non-Resident Online Services Provider is always assigned to the Central Tax Authorities and not to States.

### 3. Who all can request for Registration as a Non-Resident Online Services Provider?

Registration as Non-Resident Online Services Provider is required by foreign business entities that provide online services such as (but not limited to) advertising on the Internet, cloud storage, online gaming, etc. to unregistered persons or consumers (B2C) in India. Some of the companies that fall under this category are, Amazon, Netflix, etc. In case the service provider does not register under GST, the

recipient of such services from such unregistered service providers will need to pay GST on their behalf under reverse charge.

#### **4. From which date does the Registration of Non-Resident Online Services Provider become valid?**

GST registration of all existing Non-Resident Online Services Provider companies such as Amazon, Netflix, etc. is valid from 1st July 2017. However, once the Application / Form for grant of such registrations become available in the GST Portal, such future GSTINs will be valid from the date on which they will be issued by the respective Tax Officials.

#### **5. What are the steps to handle the application for grant of Registration for Non-Resident Online Services Providers on request basis?**

Following steps need to be followed by Tax Authorities to issue Registration for Non-Resident Online Services Providers:

- **Step-1:** Generate the GSTIN offline basis the GSTIN format for Non-Resident Online Services Providers. Such current GSTINs were generated offline on request basis prior to 1st July, 2017.
- **Step-2:** Data related to the generated registration is collected in the prescribed template.
- **Step-3:** If the collected information is not enough, then the Central Tax Official will request the Taxpayer for additional information. However, if the collected information has all the required details, then the batch is run on a timely basis to populate the data in database. This allows the system to generate username (GSTIN) and temporary password for the GSTIN generated for the entity.
- **Step-4:** Intimation is sent to the primary authorized signatory of the Taxpayer about the Username (GSTIN) and temporary Password. This intimation is sent through e-mail only.

The Taxpayer will then use this information to login to the GST Portal through first-time login functionality and change the temporary password as well as create a username for future use.

#### **6. Where can a taxpayer add Bank Account details?**

Details to be entered in Bank Accounts tab has been made optional w.e.f. 27th Dec 2018. Taxpayer can now enter the Bank Accounts details by filing an Amendment application. When a taxpayer logs in for the first time on the GST Portal, he/ she will be prompted to file a non-core amendment application to enter Bank Accounts details.

# Post Registration Field Visit

## FAQs > Post Registration Field Visit - Tax Official

### 1. What is Post Registration Field Visit? Which roles perform this activity?

Post Registration Field Visit is a visit by the tax authorities, to the premises of the taxpayer, post grant of registration to the taxpayer.

Activities that can be performed by Tax Official	Activities that can be performed by Field Visit Officer
<ol style="list-style-type: none"><li>1. Allocate field visit to the Field Visit Officer</li><li>2. View Report of Field Visits</li><li>3. Initiate Cancellation of already allocated Field Visit</li><li>4. Close Field Visit</li><li>5. Re-Initiate a closed Field Visit</li><li>6. Reassign Field Visit</li><li>7. Extend Time for Field Visit</li></ol>	<ol style="list-style-type: none"><li>1. Prepare and Submit Report post a Field Visit</li><li>2. View Registration Form of the taxpayer whose Field Visit is being conducted</li><li>3. Registration Certificate of the taxpayer whose Field Visit is being conducted</li></ol>

### 2. When can I initiate Field Visit of the premises of the taxpayer?

The Field visit can be initiated only after grant of registration.

### 3. Who will conduct the Field Visit of the premises of the taxpayer?

The Field visit will be conducted by the Field Visit Officer to whom field visit is allocated by the Tax Official.

### 4. On what parameters can I select the taxpayer for Field Visit?

The selection of the taxpayer for field visit is on judgment/ decision of the Tax Official.

### 5. How can I allocate Field Visit to a Field Visit Officer working under me?

If you are Tax officer, navigate to **Registration > Registration > Field Visit** option to allocate Field Visit to a Field Visit Officer working under you.

## 7. Can I re-initiate a Field Visit if the Field Visit has been already conducted at the premises of the taxpayer?

Yes, you can re-initiate a Field Visit, if the Field Visit has been already conducted at the premises of the taxpayer. However, re-initiated Field Visit ID cannot be assigned to the same field visit officer again.

## 8. What is the time line that I can provide to Field Visit Officer to conduct the Field Visit of the premises of the taxpayer?

The time line provided by Tax Official for conducting Field visit can't be less than <1> day and more than <15> days. It can be further extended for another maximum <15> days by the Tax Official.

# Post Registration Field Visit – Field Visit Officer

## 1. How can I upload Field Visit Report for a Field Visit assigned to me?

If you are field visit officer, navigate to **Registration > Registration > Field Visit Reports** option and upload Field Visit Report, for the Field Visit conducted by you.

The maximum number of days allowed on the GST Portal to upload verification reports is 15 days.

However, in GST Portal we can select the days which can be anything between 1 to 15 days, subject to extension if required.

Please ensure that the field visit report is submitted before the expiry of the completion time.

## 2. What is Post Registration Field Visit? Which roles perform this activity?

Post Registration Field Visit is a visit by the tax authorities, to the premises of the taxpayer, post grant of registration to the taxpayer.

Activities that can be performed by Tax Official	Activities that can be performed by Field Visit Officer
<ol style="list-style-type: none"><li>1. Allocate field visit to the Field Visit Officer</li><li>2. View Report of Field Visits</li><li>3. Initiate Cancellation of already allocated Field Visit</li><li>4. Close Field Visit</li><li>5. Re-Initiate a closed Field Visit</li><li>6. Reassign Field Visit</li><li>7. Extend Time for Field Visit</li></ol>	<ol style="list-style-type: none"><li>1. Prepare and Submit Report post a Field Visit</li><li>2. View Registration Form of the taxpayer whose Field Visit is being conducted</li><li>3. Registration Certificate of the taxpayer whose Field Visit is being conducted</li></ol>



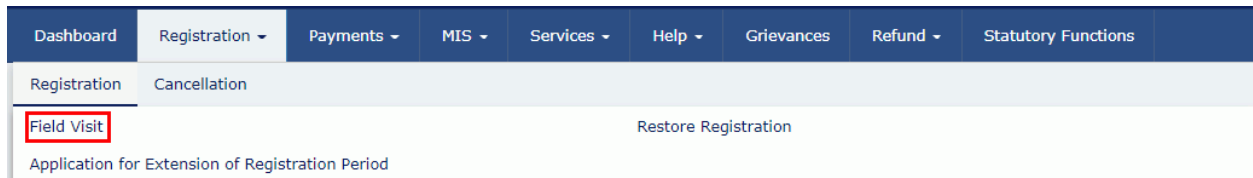
## Manual > Post Registration Field Visit

- A. [Initiate and Allocate Post Registration Field Visit](#)
- B. [Submit Field Visit Report](#)

### A. How can I initiate and allocate post registration field visit to Field Visit Officer for registration verification?

To initiate and allocate post registration field visit to Field Visit Officer for registration verification, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Registration > Registration > Field Visit** option.



4. The Field Visit page is displayed.



There are three tabs displayed as Allocate Field Visit, Pending Field Visit and Closed Field Visit.

**Click each link to know more about them.**

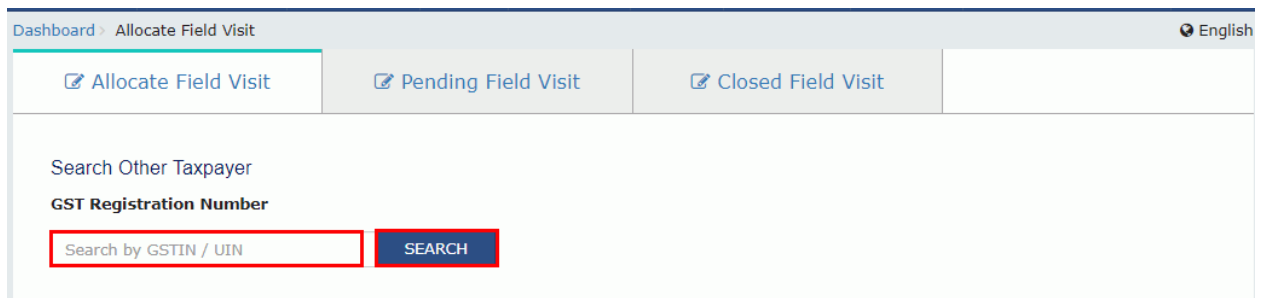
- A (i) [Allocate Field Visit](#)
- A (ii) [Pending Field Visit](#)
- A (iii) [Closed Field Visit](#)

### A (i) Allocate Field Visit

The **Allocate Field Visit** tab is selected by default.

a. In the **GST Registration Number** field, enter the GSTIN/ UIN of the taxpayer for whom the field visit has to be initiated.

b. Click the **SEARCH** button.



Dashboard > Allocate Field Visit English

[Allocate Field Visit](#) [Pending Field Visit](#) [Closed Field Visit](#)

Search Other Taxpayer

**GST Registration Number**

Search by GSTIN / UIN [SEARCH](#)

c. The search results are displayed. Click the **ALLOCATE** button to allocate the field visit to the Field Visit Officer.



Dashboard > Allocate Field Visit English

[Allocate Field Visit](#) [Pending Field Visit](#) [Closed Field Visit](#)

Search Other Taxpayer

**GST Registration Number**

20AZEPA7151R318 [SEARCH](#)

GSTIN/ UIN	Legal Name of the Taxable Person	Allocate
20AZEPA7151R318	MOHD HAMID ALAM	<a href="#">ALLOCATE</a>

d. Select the name of the Verification Official from the **Allocate Verification Official** drop-down list.

e. Select the **Time Limit** for last date for completion of field visit using the calendar.

f. Enter the **Reason** for the field visit.

Note: You can enter maximum of 1000 characters.

g. Click the **SUBMIT** button.

Allocate Verification Officer


Allocate Verification Official •

Select

▼


Time Limit •

DD/MM/YYYY



Reason •

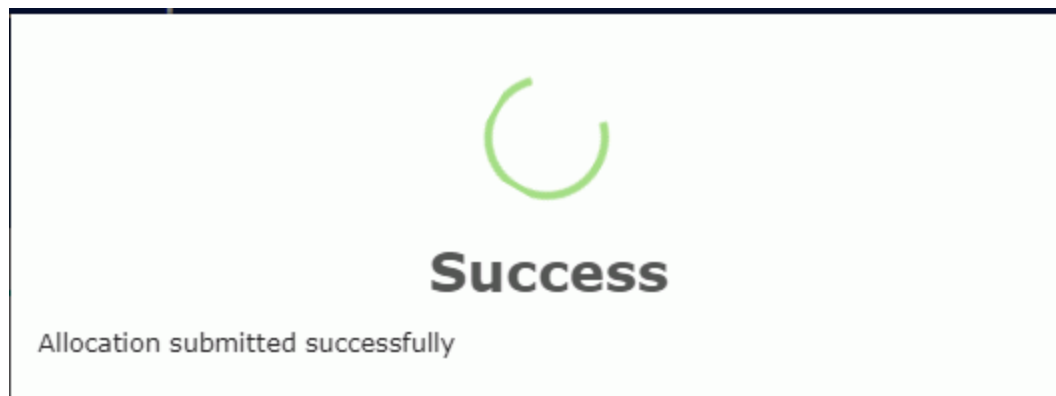
Enter Reason (maximum 1000 characters)

 Please select last date for completion of field visit

SUBMIT

CANCEL

h. A confirmation message is displayed that field is allocated successfully.



i. On successful allocation, an automated Email and SMS will also be sent to the Field Visit Officer. An alert will also be sent on Field Visit Official Dashboard.

## A (ii) Pending Field Visit

a. Click the **Pending Field Visit** tab.

Dashboard > Allocate Field Visit English

[Allocate Field Visit](#)
[Pending Field Visit](#)
[Closed Field Visit](#)

Search Other Taxpayer

**GST Registration Number**

Search by GSTIN / UIN

b. The list of GSTINs is displayed.

Dashboard > Pending Field Visit English

[Allocate Field Visit](#)
[Pending Field Visit](#)
[Closed Field Visit](#)

	Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Status of field visit	Extended	Reinitiated	Time left for completion	Officer to whom assigned
<input type="radio"/>	ZA200618000013F	20AAECK7235N3ZE	Keshavah Mercantile Private Limited	Allocated	N	N	4	Rajesh Pathak
<input type="radio"/>	ZA200618000014D	20AZEPA7151R318	MOHD HAMID ALAM	Allocated	N	N	12	Rajesh Pathak

[«](#)
[1](#)
[2](#)
[3](#)
[»](#)

[VIEW REPORT](#)
[INITIATE CANCELLATION](#)
[CLOSE FIELD VISIT](#)

[RE-INITIATE FIELD VISIT](#)
[REASSIGN](#)
[EXTEND TIME](#)

There are five buttons displayed on this page.

**Click each link to know more about them.**

[View Report](#)

[Initiate Cancellation](#)

[Close Field Visit](#)

[Re-Initiate Field Visit](#)

[Reassign](#)






[Extend Time](#)

## View Report

i. To view the reports submitted by the Field Visit Officer, select the Field Visit ID and click the **VIEW REPORT** button.

Dashboard > Pending Field Visit English

[Allocate Field Visit](#) [Pending Field Visit](#) [Closed Field Visit](#)

	Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Status of field visit	Extended	Reinitiated	Time left for completion	Officer to whom assigned
	ZA200618000003G	20BKHPK3837P2ZV	manish koul	Report Submitted	Y	N	11	Rajesh Pathak
	ZA200618000004E	2018IND00002NR1	Abhinav Prakash Mishra	Allocated	Y	N	0	Rajesh Pathak
	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	Allocated	Y	N	0	Rajesh Pathak
	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	Allocated	Y	N	0	Rajesh Pathak
	ZA200618000007B	20ALYPD6528P4ZG	gyanendra prakash dwivedi	Allocated	Y	N	0	Rajesh Pathak

< 1 2 >

[VIEW REPORT](#) [INITIATE CANCELLATION](#) [CLOSE FIELD VISIT](#)

[RE-INITIATE FIELD VISIT](#) [REASSIGN](#) [EXTEND TIME](#)

ii. Click the **DOWNLOAD REPORT** to download the report



## Form for Field Visit Report - ZA200618000003G

**Name of the Officer** Rajesh Pathak  
**Date of Submission of Report** 19/06/2018  
**Name of the Taxable Person** manish koul  
**GSTIN/Unique ID Number** 20BKHPK3837P22V  
**Task Assigned By** Ranjeet Kumar Sinha  
**Date and time of assigning Task** 05/06/2018 15:12:57

Date of Visit: 05/06/2018 Time of Visit: 15:16  
Location details:  
Latitude Longitude  
North - Bounded By South - Bounded By  
West - Bounded By East - Bounded By

Whether Address is same as mentioned in application?  
☒ Yes ☐ No

## Particulars of the Persons available at the time of Visit

Name		
First Name	Middle Name	Last Name
sumit		
Father's Name		
First Name	Middle Name	Last Name
test		

☒ Residential Address

Building No. / Flat No. ram rahim insan	Floor No. 	Name of the Premises / Building GSTN
Road / Street ram rahim insan	City / Town / Locality / Village ram rahim insan	
State/UT Jharkhand	District* Gumla	PIN Code 835555
Mobile Number +917758836626	Designation / Status asca	
Relationship with Taxable Person ascac		
Functioning status of the Business Yes		

## Details of the premises

Open Space Area (in sq m.) - (approx.) 1111	Covered Space Area (in sq m.) - (approx.) 111	Floor on which business premises located 5
--	--	---

## Documents verified

☒ Yes ☐ No

Upload Photograph\*  
  
[Preview](#)

Comments  
Conducted site visit

Place: Jharkhand  
Date: 19/06/2018

Ranjeet Kumar Sinha  
Data Entry Operators  
Gumla

[BACK](#) [DOWNLOAD REPORT](#)

## Initiate Cancellation

i. To initiate cancellation of registration, select the Field Visit ID and click the **INITIATE CANCELLATION** button.

[Dashboard](#) > Pending Field Visit English

[Allocate Field Visit](#) [Pending Field Visit](#) [Closed Field Visit](#)

	Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Status of field visit	Extended	Reinitiated	Time left for completion	Officer to whom assigned
	ZA200618000004E	2018IND00002NR1	Abhinav Prakash Mishra	Report Submitted	Y	N	0	Rajesh Pathak
	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	Allocated	Y	N	0	Rajesh Pathak
	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	Allocated	Y	N	0	Rajesh Pathak
	ZA2006180000078	20ALYPD6528P4ZG	gyanendra prakash dwivedi	Allocated	Y	N	0	Rajesh Pathak
	ZA200618000012H	20GWJPS6475Q1DS	sumit sidhu surwase	Allocated	N	N	2	Rajesh Pathak

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[VIEW REPORT](#) [INITIATE CANCELLATION](#) [CLOSE FIELD VISIT](#)

[RE-INITIATE FIELD VISIT](#) [REASSIGN](#) [EXTEND TIME](#)

ii. The Suo Moto Cancellation page is displayed with the GST Registration number auto-populated to cancel the registration.

This action will mark the Field Visit work item as Closed.

[Dashboard](#) [Registration](#) [Payments](#) [MIS](#) [Services](#) [Help](#) [Grievances](#) [Refund](#) [Statutory Functions](#) English

[Dashboard](#) > [Registration](#) > [Cancellation](#) > Suo Moto Cancellation

Suo Moto Cancellation

GST Registration Number \*

2018IND00002NR1

SEARCH

[Click here to know more about the Suo Moto Cancellation of Registration.](#)

## Close Field Visit

i. To close the field visit, select the Field Visit ID and click the **CLOSE FIELD VISIT** button.

Dashboard > Pending Field Visit

English

Allocate Field Visit

Pending Field Visit

Closed Field Visit

	Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Status of field visit	Extended	Reinitiated	Time left for completion	Officer to whom assigned
<input checked="" type="radio"/>	ZA200618000003G	20BKHPK3837P2ZV	manish koul	Report Submitted	Y	N	11	Rajesh Pathak
<input type="radio"/>	ZA200618000004E	2018IND00002NR1	Abhinav Prakash Mishra	Allocated	Y	N	0	Rajesh Pathak
<input type="radio"/>	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	Allocated	Y	N	0	Rajesh Pathak
<input type="radio"/>	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	Allocated	Y	N	0	Rajesh Pathak
<input type="radio"/>	ZA2006180000078	20ALYPD6528P4ZG	gyanendra prakash dwivedi	Allocated	Y	N	0	Rajesh Pathak

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VIEW REPORT

INITIATE CANCELLATION

CLOSE FIELD VISIT

RE-INITIATE FIELD VISIT

REASSIGN

EXTEND TIME

A success message is displayed and the Field Visit ID can be viewed under Closed Field Visit tab.

## Re-Initiate Field Visit

i. To re-initiate the field visit, select the Field Visit ID and click the **RE-INITIATE FIELD VISIT** button.

Dashboard > Pending Field Visit English

[Allocate Field Visit](#)
[Pending Field Visit](#)
[Closed Field Visit](#)

	Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Status of field visit	Extended	Reinitiated	Time left for completion	Officer to whom assigned
<input type="radio"/>	ZA200618000004E	2018IND00002NR1	Abhinav Prakash Mishra	Allocated	Y	N	0	Rajesh Pathak
<input type="radio"/>	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	Allocated	Y	N	0	Rajesh Pathak
<input type="radio"/>	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	Allocated	Y	N	0	Rajesh Pathak
<input type="radio"/>	ZA2006180000078	20ALYPD6528P4ZG	gyanendra prakash dwivedi	Allocated	Y	N	0	Rajesh Pathak
<input checked="" type="radio"/>	ZA2006180000086	20AZEPA7151R417	MOHD HAMID ALAM	Report Submitted	Y	N	0	Rajesh Pathak

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VIEW REPORT
 INITIATE CANCELLATION
 CLOSE FIELD VISIT

RE-INITIATE FIELD VISIT
 REASSIGN
 EXTEND TIME

- Select the name of the Verification Official from the **Allocate Verification Official** drop-down list.
- Select the **Time Limit** for last date for completion of field visit using the calendar.
- Enter the **Reason** for the field visit.
- Click the **SUBMIT** button.

Allocate Verification Officer


Allocate Verification Officer •

Select

▼


Time Limit •

DD/MM/YYYY



Reason •

Enter Reason (maximum 1000 characters)

 Please select last date for completion of field visit

SUBMIT

CANCEL

A confirmation message is displayed that field visit is re initiated successfully.

### Reassign

i. To reassign the field visit to another Field Visit Officer, select the Field Visit ID and click the **REASSIGN** button.

Dashboard > Pending Field Visit
English

Allocate Field Visit
Pending Field Visit
Closed Field Visit

	Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Status of field visit	Extended	Reinitiated	Time left for completion	Officer to whom assigned
<input checked="" type="radio"/>	ZA200618000003G	20BKHPK3837P2ZV	manish koul	Allocated	Y	N	2	Rajesh Pathak
<input type="radio"/>	ZA200618000004E	2018IND00002NR1	Abhinav Prakash Mishra	Allocated	Y	N	1	Rajesh Pathak
<input type="radio"/>	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	Allocated	Y	N	1	Rajesh Pathak
<input type="radio"/>	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	Allocated	Y	N	1	Rajesh Pathak
<input type="radio"/>	ZA2006180000078	20ALYPD6528P4ZG	gyanendra prakash dwivedi	Allocated	Y	N	1	Rajesh Pathak

< 1 2 >

VIEW REPORT
INITIATE CANCELLATION
CLOSE FIELD VISIT

RE-INITIATE FIELD VISIT
REASSIGN
EXTEND TIME

- ii. Select the name of the Verification Official from the **Allocate Verification Official** drop-down list.
- iii. Select the **Time Limit** for last date for completion of field visit using the calendar.
- iv. Enter the **Reason** for the field visit.
- v. Click the **SUBMIT** button.

Allocate Verification Officer


Allocate Verification Official •

Select

▼


Time Limit •

DD/MM/YYYY



Reason •

Enter Reason (maximum 1000 characters)

 Please select last date for completion of field visit

SUBMIT

CANCEL

A confirmation message is displayed that field is allocated successfully.

### Extend Time

- i. To extend the time for last date for completion of field visit, select the Field Visit ID and click the **EXTEND TIME** button.

Dashboard > Pending Field Visit English

[Allocate Field Visit](#)
[Pending Field Visit](#)
[Closed Field Visit](#)

	Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Status of field visit	Extended	Reinitiated	Time left for completion	Officer to whom assigned
<input checked="" type="radio"/>	ZA200618000003G	20BKHPK3837P2ZV	manish koul	Allocated	Y	N	2	Rajesh Pathak
<input type="radio"/>	ZA200618000004E	2018IND00002NR1	Abhinav Prakash Mishra	Allocated	Y	N	1	Rajesh Pathak
<input type="radio"/>	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	Allocated	Y	N	1	Rajesh Pathak
<input type="radio"/>	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	Allocated	Y	N	1	Rajesh Pathak
<input type="radio"/>	ZA2006180000078	20ALYPD6528P4ZG	gyanendra prakash dwivedi	Allocated	Y	N	1	Rajesh Pathak

[VIEW REPORT](#)
[INITIATE CANCELLATION](#)
[CLOSE FIELD VISIT](#)

[RE-INITIATE FIELD VISIT](#)
[REASSIGN](#)
[EXTEND TIME](#)

- ii. Select the **Target date** for completion of field visit using the calendar.
- iii. Click the **SUBMIT** button.

Extend Time ×

**Current Expiry limit \***  
20/06/2018

**Current Target Date \***

*ⓘ Please select last date for completion of field visit*

[SUBMIT](#)
[CANCEL](#)

A success message is displayed that time is extended successfully.

## A (iii) Closed Field Visit

a. Click the **Closed Field Visit** tab.

Dashboard > Allocate Field Visit English

[Allocate Field Visit](#) [Pending Field Visit](#) [Closed Field Visit](#)

Search Other Taxpayer

**GST Registration Number**

Search by GSTIN / UIN

b. The list of closed field visit is displayed. You can click the **Field Visit ID** to view the Field Visit Report.

Dashboard > Closed Report English

[Allocate Field Visit](#) [Pending Field Visit](#) [Closed Field Visit](#)

Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Report submission date	Closure Date	Field Visit officer
<a href="#">ZA200518000003I</a>	<a href="#">20AAAGG0195B1Z8</a>	GOVERNMENT OPIUM AND ALKALOID WORKS GHAZIPUR	30/05/2018	30/05/2018 18:38:47	Rajesh Pathak
<a href="#">ZA200518000004G</a>	<a href="#">20AAAGG0195B1Z8</a>	GOVERNMENT OPIUM AND ALKALOID WORKS GHAZIPUR	01/06/2018	01/06/2018 14:18:28	Rajesh Pathak
<a href="#">ZA200518000005E</a>	<a href="#">20AANCS8376B1ZC</a>	Quickscope Dealers Private Limited	01/06/2018	01/06/2018 15:47:25	Rajesh Pathak
<a href="#">ZA200518000006C</a>	<a href="#">20AZEPA7151R318</a>	MOHD HAMID ALAM	01/06/2018	01/06/2018 18:08:31	Rajesh Pathak
<a href="#">ZA200618000001K</a>	<a href="#">20ATBPS2064A2CP</a>	Ranjeet Kumar Sinha	01/06/2018	02/06/2018 14:01:19	Rajesh Pathak

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## B. How can I submit the field visit report for registration verification?

To submit the field visit report for registration verification, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal as Field Visit Officer.
3. Navigate to **Registration > Registration > Field Visit Reports** option.

Dashboard **Registration** Payments MIS Services Help Grievances Statutory Functions

Registration

Restore Registration [Field Visit Reports](#)

4. The Reports page is displayed.

Dashboard > New Allocations

English

New Allocations

Saved Reports

Submitted Reports

	Field Visit ID	GSTIN/ UIN	Name of Taxpayer	Time Limit	Extended	Time left for completion
<input type="radio"/>	ZA200618000005C	<a href="#">2018IND00007ONY</a>	Bholebaba Suppliers Private limited	18	Y	1
<input type="radio"/>	ZA200618000006A	<a href="#">20DUYPS9731M9ZE</a>	amit chandrakishor singh	17	Y	1
<input type="radio"/>	ZA2006180000078	<a href="#">20ALYPD6528P4ZG</a>	gyanendra prakash dwivedi	17	Y	1
<input type="radio"/>	ZA2006180000086	<a href="#">20AZEPA7151R417</a>	MOHD HAMID ALAM	17	Y	1
<input type="radio"/>	ZA200618000012H	<a href="#">20GWJPS6475Q1DS</a>	sumit sidhu surwase	15	N	3

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PREPARE AND SUBMIT REPORT

VIEW REGISTRATION FORMS

REGISTRATION CERTIFICATE

There are three tabs displayed as **New Allocations**, **Saved Reports** and **Submitted Reports**.

**Click each link to know more about them.**

B (i) [New Allocations](#)

B (ii) [Saved Reports](#)

B (iii) [Submitted Reports](#)

## B (i) New Allocations

a. The **New Allocations** tab is selected by default.

Dashboard > New Allocations English

[New Allocations](#)
[Saved Reports](#)
[Submitted Reports](#)

	Field Visit ID	GSTIN/ UIN	Name of Taxpayer	Time Limit	Extended	Time left for completion
<input type="radio"/>	ZA200618000005C	<a href="#">2018IND000070NY</a>	Bholebaba Suppliers Private limited	18	Y	1
<input type="radio"/>	ZA200618000006A	<a href="#">20DUYPS9731M9ZE</a>	amit chandrakishor singh	17	Y	1
<input type="radio"/>	ZA2006180000078	<a href="#">20ALYPD6528P4ZG</a>	gyanendra prakash dwivedi	17	Y	1
<input type="radio"/>	ZA2006180000086	<a href="#">20AZEPA7151R417</a>	MOHD HAMID ALAM	17	Y	1
<input type="radio"/>	ZA200618000012H	<a href="#">20GWJPS6475Q1DS</a>	sumit sidhu surwase	15	N	3

< 1 2 >

[PREPARE AND SUBMIT REPORT](#)
[VIEW REGISTRATION FORMS](#)
[REGISTRATION CERTIFICATE](#)

There are three buttons displayed as **Prepare and Submit Report**, **View Registration Form** and **Registration Certificate**.

**Click each link to know more about them.**

[Prepare and Submit Report](#)

[View Registration Form](#)

[Registration Certificate](#)

## Prepare and Submit Report

i. To prepare and submit the report, select the Field Visit ID and click the **PREPARE AND SUBMIT REPORT** button.

Dashboard > New Allocations English

[New Allocations](#)
[Saved Reports](#)
[Submitted Reports](#)

	Field Visit ID	GSTIN/ UIN	Name of Taxpayer	Time Limit	Extended	Time left for completion
<input type="radio"/>	ZA200618000013F	<a href="#">20AAECK7235N3ZE</a>	Keshavah Mercantile Private Limited	15	N	4
<input type="radio"/>	ZA200618000014D	<a href="#">20AZEPA7151R318</a>	MOHD HAMID ALAM	12	N	12

< 1 2 >

[PREPARE AND SUBMIT REPORT](#)
[VIEW REGISTRATION FORMS](#)
[REGISTRATION CERTIFICATE](#)

- ii. Select the Date and Time of visit.
- iii. In the Location details section, enter the location details.
- iv. In case address is same as mentioned in the application, select Yes or else select No.
- v. Enter the particulars of the person available at the time of visit.
- vi. Enter the residential address and details of the premises.
- vii. In case documents are verified, select Yes or else select No.
- viii. Click the Choose File button to upload the photograph.
- ix. Enter the remarks in the Comments box.
- x. Click the **SUBMIT WITH DSC** button.

**Note:** Click the **SAVE** button to save the report. Once saved, you can access the saved report under Saved Reports tab.



## Form for Field Visit Report - ZA20061800014D

\* Indicates mandatory fields

**Name of the Officer** Rajesh Pathak  
**Date of Submission of Report** 19/06/2018  
**Name of the Taxable Person** MOHD HAMID ALAM  
**GSTIN/Unique ID Number** 20AZEP7151R318  
**Task Assigned By** Ranjeet Kumar Sinha  
**Date and time of assigning Task** 18/06/2018 15:19:57

**Date of Visit:**

DD/MM/YYYY

**Time of Visit:**

HH:MM

Location details:

Latitude

Longitude

North - Bounded By

South - Bounded By

West - Bounded By

East - Bounded By

Whether Address is same as mentioned in application?

☐ Yes ☒ No

### Particulars of the Persons available at the time of Visit

Name

**First Name**

Enter First Name

**Middle Name**

Enter Middle Name

**Last Name**

Enter Last Name

Father's Name

**First Name**

Enter First Name

**Middle Name**

Enter Middle Name

**Last Name**

Enter Last Name

### Residential Address

**Building No. / Flat No.**

Enter Building No. / Flat No. / Door No.

**Floor No.**

Enter Floor No.

**Name of the Premises / Building**

Enter Name of Premises / Building

**Road / Street**

Enter Road / Street / Lane

**City / Town / Locality / Village**

Enter Locality / Area / Village

**State/UT**

Select

**District**

Select

**PIN Code**

Enter PIN Code

**Mobile Number**

+91 Enter Mobile Number

**Designation / Status**

Enter Designation

**Relationship with Taxable Person**

Enter Relationship

**Functioning status of the Business**

Select

### Details of the premises

**Open Space Area (in sq m.) - (approx.)**

Enter Open Space Area

**Covered Space Area (in sq m.) - (approx.)**

Enter Covered Space Area

**Floor on which business premises located**

Enter Floor

**Documents verified**☐ Yes ☒ No**Upload Photograph**

File with JPEG format is only allowed.

Maximum file size for upload is 100 KB.

[Choose File](#) No file chosen**Comments**

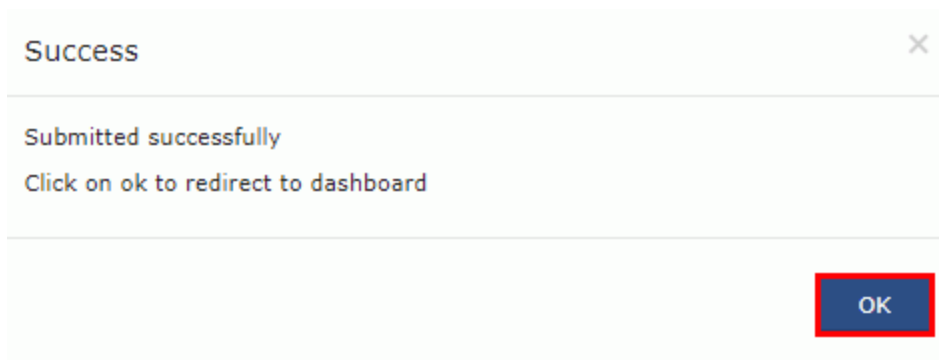
Enter Comments (maximum 5000 characters)

Place: Jharkhand

Date: 19/06/2018

Rajesh Pathak  
Data Entry Operators  
Gumla[BACK](#)[SAVE](#)

xi. A success message is displayed. Click the **OK** button.



## View Registration Form

i. To view the registration form, select the Field Visit ID and click the **VIEW REGISTRATION FORM** button.

Dashboard > New Allocations

English

New Allocations

Saved Reports

Submitted Reports

	Field Visit ID	GSTIN/ UIN	Name of Taxpayer	Time Limit	Extended	Time left for completion
<input checked="" type="radio"/>	ZA070518000001A	07GDEPS8617C4Z9	PYNSHAI MANIK SYIEMLIEH	15	N	-10
<input type="radio"/>	ZA07051800000151	07GDEPS8617C7Z6	PYNSHAI MANIK SYIEMLIEH	2	N	-20
<input type="radio"/>	ZA0705180000016Z	07GDEPS8617C7Z6	PYNSHAI MANIK SYIEMLIEH	2	N	-20
<input type="radio"/>	ZA0705180000017X	07GEOPS0823B4ZF	THONA CH SANGMA	16	Y	-6
<input type="radio"/>	ZA0705180000018V	07GEOPS0823B5ZE	THONA CH SANGMA	15	N	-6

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PREPARE AND SUBMIT REPORT

VIEW REGISTRATION FORMS

REGISTRATION CERTIFICATE

ii. The Get Taxpayer Details page is displayed. You can view the details related to taxpayer.

Dashboard > Get Taxpayer Details Eng

Get Taxpayer Details

GSTIN/UIN/Temporary ID • (Find GSTIN/UIN/Temporary ID)

07GDEPS8617C4Z9 GO

GSTIN/UIN/Temporary ID

Legal Name of Business

Constitution of Business

Nature of Business

07GDEPS8617C4Z9

PYNSHAI MANIK SYIEMLIEH

Proprietorship

Bonded Warehouse,Retail Business

Ledger Balance as on - 19/6/2018

Type of Ledger / Register	IGST(₹)	CGST(₹)	SGST/UTGST(₹)	CESS(₹)
Electronic Cash Ledger	0.00	0.00	0.00	0.00
Electronic Credit Ledger	0.00	0.00	0.00	0.00
Electronic Liability Register (Return related)	0.00	0.00	0.00	0.00
Electronic Liability Register (Other than return related)	0.00	0.00	0.00	0.00

## Registration Certificate

i. To view the registration certificate, select the Field Visit ID and click the **REGISTRATION CERTIFICATE** button.

Dashboard > New Allocations English

New Allocations
Saved Reports
Submitted Reports

	Field Visit ID	GSTIN/ UIN	Name of Taxpayer	Time Limit	Extended	Time left for completion
<input checked="" type="radio"/>	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	18	Y	1
<input type="radio"/>	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	17	Y	1
<input type="radio"/>	ZA2006180000078	20ALYPD6528P4ZG	gyanendra prakash dwivedi	17	Y	1
<input type="radio"/>	ZA2006180000086	20AZEPA7151R417	MOHD HAMID ALAM	17	Y	1
<input type="radio"/>	ZA200618000012H	20GWJPS6475Q1DS	sumit sidhu surwase	15	N	3

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2
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PREPARE AND SUBMIT REPORT
VIEW REGISTRATION FORMS
REGISTRATION CERTIFICATE

ii. The most recent Registration Certificate is downloaded in PDF format.



Government of India  
Form GST REG-06  
[See Rule 10(1)]

Registration Certificate

Registration Number : 2018IND000070NY

1.	Legal Name	Bholebaba Suppliers Private limited			
2.	Trade Name, if any	NA			
3.	Constitution of Business	NA			
4.	Address of Principal Place of Business	66, 6, gumla, Gumla, Jharkhand, 835412			
5.	Date of Liability	NA			
6.	Period of Validity	From	Tue Apr 10	To	NA
7.	Type of Registration	Other Notified Persons			
8.	Particulars of Approving Authority				
Signature					
Signature Not Verified Digitally signed by AAGFT0853L Date: 2018.04.10 18:21:01 IST					
Name					
Designation					

## B (ii) Saved Reports

a. To view the saved reports, click the **Saved Reports** tab.

Dashboard > New Allocations Engl

[New Allocations](#) [Saved Reports](#) [Submitted Reports](#)

	Field Visit ID	GSTIN/ UIN	Name of Taxpayer	Time Limit	Extended	Time left for completion
<input type="radio"/>	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	18	Y	1
<input type="radio"/>	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	17	Y	1
<input type="radio"/>	ZA2006180000078	20ALYPD6528P4ZG	gyanendra prakash dwivedi	17	Y	1
<input type="radio"/>	ZA2006180000086	20AZEPA7151R417	MOHD HAMID ALAM	17	Y	1
<input type="radio"/>	ZA200618000012H	20GWJPS6475Q1DS	sumit sidhu surwase	15	N	3

< 1 2 >

PREPARE AND SUBMIT REPORT VIEW REGISTRATION FORMS REGISTRATION CERTIFICATE

b. Select the Field Visit ID and prepare and submit the saved report as discussed earlier in above section.

## B (iii) Submitted Reports

a. To view the submitted reports, click the **Submitted Reports** tab.

Dashboard > New Allocations English

[New Allocations](#) [Saved Reports](#) [Submitted Reports](#)

	Field Visit ID	GSTIN/ UIN	Name of Taxpayer	Time Limit	Extended	Time left for completion
<input type="radio"/>	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	18	Y	1
<input type="radio"/>	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	17	Y	1
<input type="radio"/>	ZA2006180000078	20ALYPD6528P4ZG	gyanendra prakash dwivedi	17	Y	1
<input type="radio"/>	ZA2006180000086	20AZEPA7151R417	MOHD HAMID ALAM	17	Y	1
<input type="radio"/>	ZA200618000012H	20GWJPS6475Q1DS	sumit sidhu surwase	15	N	3

< 1 2 >

PREPARE AND SUBMIT REPORT VIEW REGISTRATION FORMS REGISTRATION CERTIFICATE

b. The list of submitted reports is displayed. You can click the View Report in to view the submitted report.

[New Allocations](#)[Saved Reports](#)[Submitted Reports](#)

Field Visit ID	GSTIN/ UIN	Name of Taxpayer	Extended	Date of Submission	
ZA200618000013F	<a href="#">20AAECK7235N3ZE</a>	Keshavah Mercantile Private Limited	N	20/06/2018	<a href="#">View Report</a>

c. The submitted report is displayed.



## Form for Field Visit Report - ZA200618000013F

**Name of the Officer** Rajesh Pathak  
**Date of Submission of Report** 20/06/2018  
**Name of the Taxable Person** Keshavah Mercantile Private Limited  
**GSTIN/Unique ID Number** 20AAECK7235N3ZE  
**Task Assigned By** Ranjeet Kumar Sinha  
**Date and time of assigning Task** 07/06/2018 19:12:12

**Date of Visit:** 18/06/2018  
**Time of Visit:** 15:45  
**Location details:**  
**Latitude**  
**Longitude**  
**North - Bounded By**  
**South - Bounded By**  
**West - Bounded By**  
**East - Bounded By**

Whether Address is same as mentioned in application?

☒ Yes ☐ No

## Particulars of the Persons available at the time of Visit

Name		
First Name	Middle Name	Last Name
abcd		
Father's Name		
First Name	Middle Name	Last Name
asd		

## Residential Address

**Building No. / Flat No.** Test123  
**Floor No.**  
**Name of the Premises / Building**  
**Road / Street** Test33  
**City / Town / Locality / Village** Test33  
**State/UT** Jharkhand  
**District\*** Bokaro  
**PIN Code** 827935  
**Mobile Number** +919237872387  
**Designation / Status** abcd  
**Relationship with Taxable Person** abc  
**Functioning status of the Business** Yes

## Details of the premises

Open Space Area (in sq m.) - (approx.)	Covered Space Area (in sq m.) - (approx.)	Floor on which business premises located
12	12	12

Documents verified

☒ Yes ☐ No

Upload Photograph\*

  
Preview**Comments**  
submitting report

Place: Jharkhand

Date: 20/06/2018

**Rajesh Pathak**  
**Data Entry Operators**  
Gumla

BACK

DOWNLOAD REPORT



# “GST Field Visit” Mobile App

## FAQs and Manual > “GST Field Visit” Mobile App

### 1. What steps are needed by a Tax Official before using the “GST Field Visit” mobile app?

1. Download the “GST Field Visit” mobile app from Play Store in your android mobile device.
2. Register in the “GST Field Visit” mobile app using username as used to login to the GST Portal, Tax Officials Interface.

**Note:** You can register in the “GST Field Visit” from maximum of two devices.

3. Login to the GST Portal, Tax Officials Interface and activate the device using the **My Profile > My Devices** link.

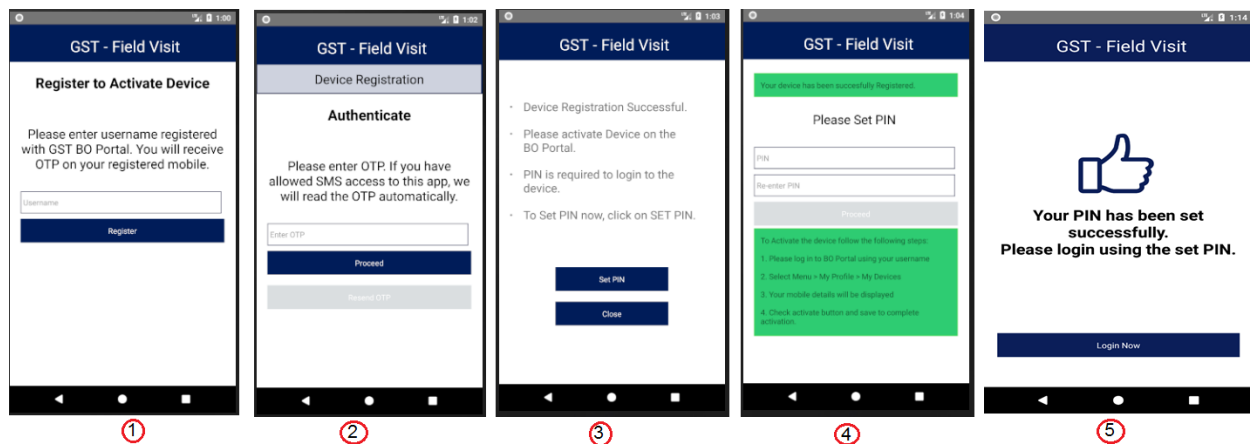
**Note:** You can activate only one device at a time.

### 2. What is the minimum Internet connectivity required to download/ upload data on the mobile app?

There is no minimum Internet connectivity required to download/ upload data on the mobile app. You can try downloading/ uploading data at any speed.

### 3. How do I register in the “GST Field Visit” mobile app?

1. You can login to the “GST Field Visit” app using the username as used to login to the GST Portal, Tax Officials Interface. In case you are a field visit officer, enter the **Username** in the app for the first time from your mobile device and Tap **Register**.
2. You will be prompted to Register in the Mobile App. You will receive an OTP on your registered mobile. Enter **OTP** and tap **Proceed**.
3. Once the OTP is validated, the device will be registered. PIN is required to login to the device. Tap **Set PIN**. This PIN is needed for subsequent login into the App.
4. Enter **PIN** and tap **Proceed**.
5. PIN is set on the device for subsequent login. Tap **Login Now**.



## 4. My username is not going through the mobile app. Why?

To login to the “GST Field Visit” app, username should be linked to a Field Verification Official role on the Back Office GST Portal.

Note: Please also refer to question no 1 for details.

## 5. How do I activate or deactivate my device to use the “GST Field Visit” Mobile App?

1. Login to the GST Portal, Tax Officials Interface with valid credentials.
2. Access **Home > My Profile > My Devices** menu.

Dashboard > My Profile English

Profile - V.Sindhuri03  
This information will not be valid for any legal proceedings

**MY DEVICES** VIEW DSC CERTIFICATE RE-REGISTER DSC

User Name	Name of the State	Name of the Tax Official
V.Sindhuri03	Delhi	Dr. Nurul MOHAMADBHAI SAIYED

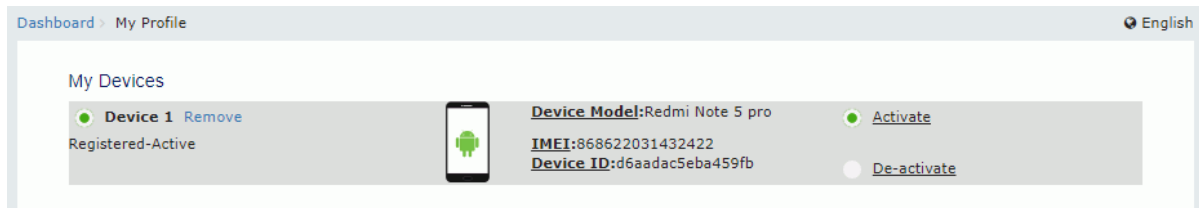
Roles & Jurisdictions Currently Assigned to the Official

Role Type	State Jurisdiction	Effective Start Date	Actions
Registration-Approval	(Delhi),(Zone 1),(1)	01/02/2018	<a href="#">View</a>
Registration-Approval	(Delhi),(Zone 9),(100)	08/06/2018	<a href="#">View</a>
Senior Recovery Officer	(Delhi)	20/06/2018	<a href="#">View</a>
GSTP-Approval	(Delhi)	09/12/2017	<a href="#">View</a>
Commissioner	(Delhi)	06/12/2017	<a href="#">View</a>

< 1 2 3 4 >

3. On the My Devices page, select the device and select the **Activate** or **Deactivate** option. The status of the device will accordingly change to **Registered-Active** or **Registered-Inactive** and a message to that effect will be displayed. By default, status of a newly registered device is "**Registered-Inactive**".

**Note:** Unregistered devices are not shown in "My Devices" list.



## 6. I have two mobile phones. Can I activate both my phones so that I can access the "GST Field Visit" Mobile App from any of my phone?

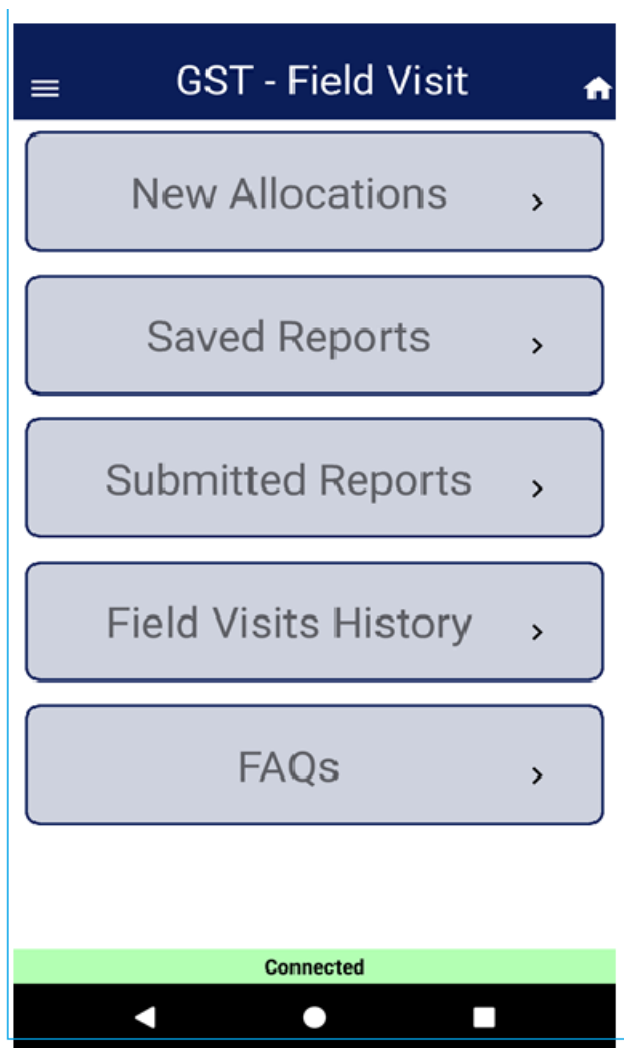
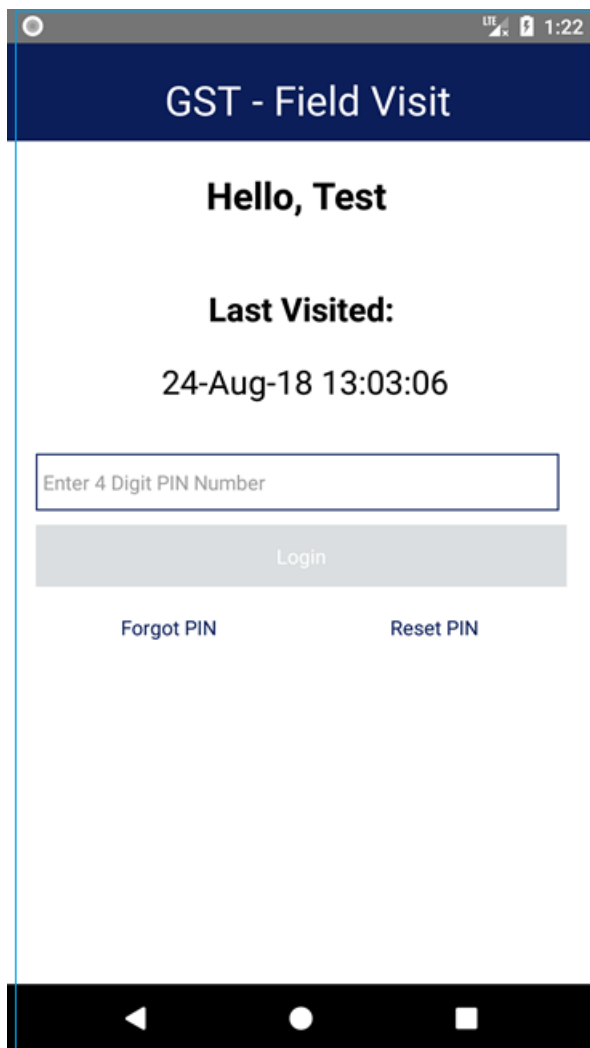
Yes you can activate both mobile phones to access the "GST Field Visit" mobile app. However, only one device can be activated at a time.

## 7. Do I get any intimation for successful registration of the device?

You will receive intimation on your e-mail ID and mobile through SMS for successful registration of the device.

## 8. How do I login to the mobile app?

1. Open the "GST Field Visit" mobile app.
2. Enter 4 digit **PIN** and tap **Login**.
3. The Dashboard screen is displayed.



### 9. I have not received OTP on my mobile device. What do I do next?

You need to tap **Resend OTP** to receive new OTP on your mobile device. “Resend OTP” button will get enabled only after 30 seconds has passed, after first OTP generation.

### 10. What is the validity period of OTP received on my mobile device?

OTP received on your mobile device is valid for 10 minutes only.

### 11. How can I know the version of mobile app?

Tap **Menu icon > Version** on the Top-left corner of the home screen to view the version of “GST Field Visit” mobile app.

### 12. I have forgotten my PIN. How can I generate new PIN?

1. Tap **Forgot PIN**.
2. Enter new **Login PIN** and tap **Proceed**.
3. New PIN is generated.

**Note:** The device needs to be activated again from the GST Portal.

The image displays two screenshots of the GST - Field Visit mobile application interface.

**Left Screenshot (Login Screen):**

- Header: GST - Field Visit
- Greeting: Hello, Test
- Last Visited: 24-Aug-18 13:03:06
- Input field: Enter 4 Digit PIN Number
- Button: Login
- Links: Forgot PIN, Reset PIN

**Right Screenshot (Forgot PIN Screen):**

- Header: GST - Field Visit
- Section Header: Forgot PIN
- Section Header: New login PIN
- Input field: PIN
- Section Header: Confirm new login PIN
- Input field: Re-enter PIN
- Button: Proceed

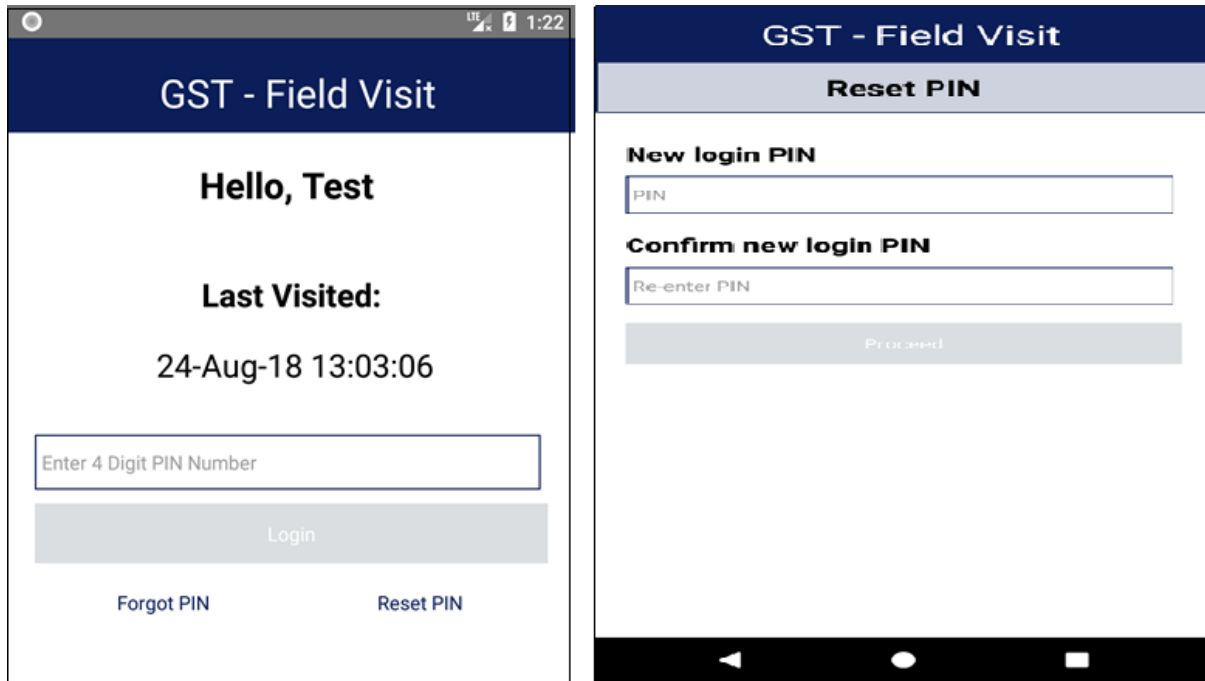
### 13. When I am required to reset my PIN?

You need to reset your PIN in case PIN has expired or you have exceeded the maximum number of incorrect entries of the PIN while login.

### 14. How can I reset PIN to login to the mobile app?

1. Tap **Reset PIN**.
2. Enter new **Login PIN** and tap **Proceed**. PIN is reset.

**Note:** The device needs to be activated again from the GST Portal.



### 15. What is the validity of PIN?

PIN, once set, will be valid for 60 Days. You need to mandatorily change PIN after 60 days.

### 16. Can I reset my PIN without connecting to Internet?

PIN cannot be reset in Offline mode. You need to be connected to Internet to reset your PIN.

### 17. I have entered wrong PIN multiple times and app is locked. What do I do next?

You are given 5 maximum attempts to enter the correct PIN. If correct PIN is not entered in 5 attempts, then mobile app access will be blocked. Now, you need to reset your PIN using “Reset PIN” functionality and the device needs to be activated again from the GST Portal. To reset the PIN, perform the following steps:

1. Tap **Reset PIN**.
2. Enter new **Login PIN** and tap **Proceed**. PIN is reset.

Post successful device activation, use the new PIN to login to the mobile app.

### 18. How can I prepare and submit the site verification report?

1. Tap **New Allocations** on Dashboard screen.
2. Tap **Field Visit ID**.

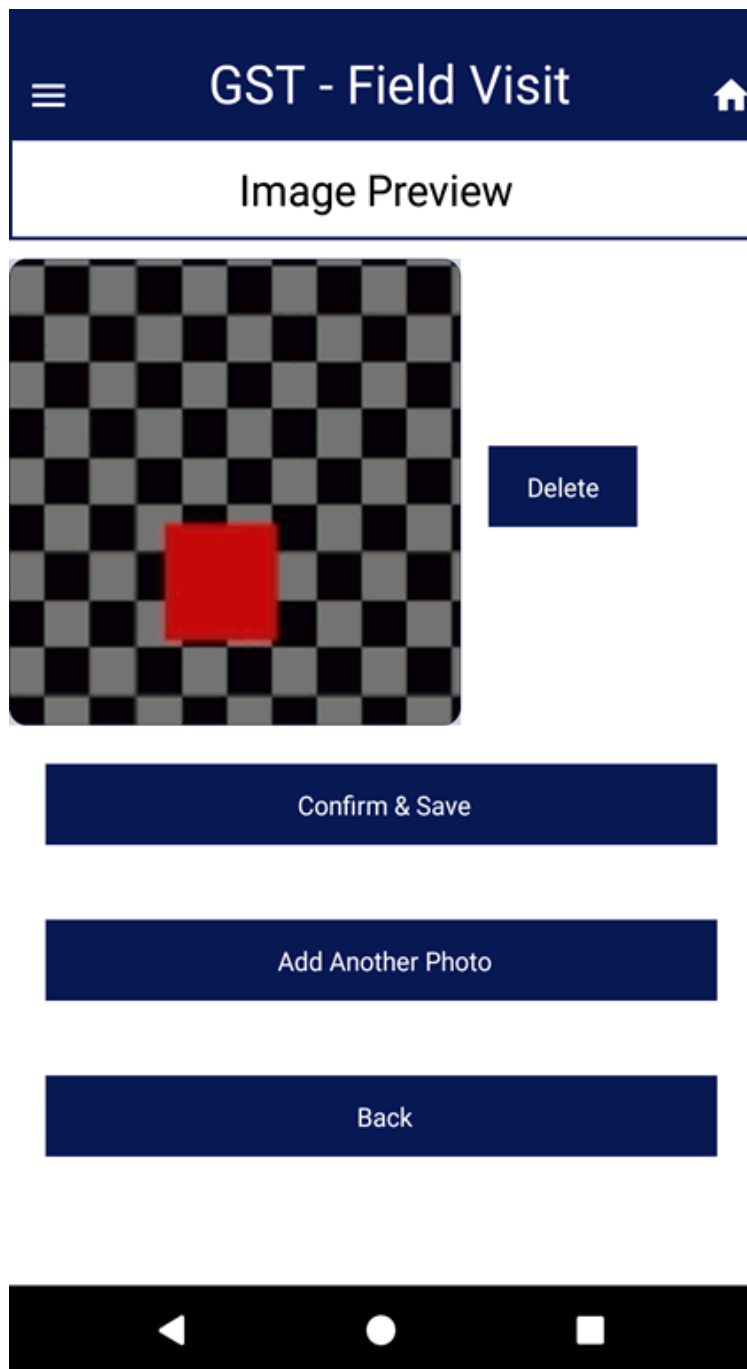
3. Tap **Prepare and Submit Report**.



4. Camera on your mobile device will be on and you can take images of the premises along with the person visited.

5. You can preview the image. Tap **Add Another Photo** to add more images, if required. You can add maximum of 10 photos.

7. Tap **Confirm & Save**.



8. Enter the **location** details. Choose **Yes** if the address is same as mentioned in the application, or else select **No**.

9. Tap **Save & Proceed**. Here, the work-item will move to Saved Reports. In case you want to submit the report at a later point in time, you can go to **Saved Reports** tab on Dashboard screen. Saving can be done at any point in time post capturing the Longitude, Latitude and image in the mobile app.

GST - Field Visit

Field Visit - ZA220518000013D

Prepare and Submit Report

Location Details

Latitude

Longitude

37.421998

-122.08400

North - Bounded By

South - Bounded By

Enter North Bounded by

Enter South Bounded by

West - Bounded By

East - Bounded By

Enter West Bounded by

Enter East Bounded by

Whether Address is same as mentioned in application?\*

☐ YES
☐ NO

Save & Proceed

10. Enter the details of the person who was available at the time of visit, residential address, other information like mobile number, designation etc. and details of the premises.

11. Tap **Save & Proceed**. You can upload your report now by tap **Upload Now**. This saved report will be available for edit on the GST Portal after login in the back office.


GST - Field Visit
Field Visit - ZA220518000013D
Prepare and Submit Report
Particulars of the person available at the time of Visit
First Name \*
Enter First Name
Middle Name
Enter Middle Name
Last Name
Enter Last Name
Father's Name
First Name \*
Enter First Name
Middle Name
Enter Middle Name
Last Name
Enter Last Name

GST - Field Visit
Field Visit - ZA220518000013D
Prepare and Submit Report
Residential Address
Building No./Flat No.\*
Enter Building No./Flat No.
Floor No.
Enter Floor No.
Name of the Premises
Enter Name of the Premises
Road/Street\*
Enter Road/Street
City/Town/Locality\*
Enter City/Town/Locality
State\*
Select
District\*
Select
Pin Code\*
Enter Pin Code


Field Visit - ZA220518000013D
Prepare and Submit Report
Other Information
Mobile Number\*
Enter Mobile Number
Designation/Status\*
Enter Designation/Status
Relationship with Taxable Person \*
Enter relationship with taxable person
Functioning status of the Business?\*
YES NO
Save & Proceed
Back

GST - Field Visit
Field Visit - ZA220518000013D
Prepare and Submit Report
Details of the Premises (approx value)
Open Space Area (in sq.m)\*
Enter Area
Covered Space Area (in sq.m)\*
Enter Area
Floor on which Business premises located\*
Enter Area
Documents Verified\*
YES NO
Save & Proceed
Back

12. Enter the comments. You can enter maximum of 1000 words.



# GST - Field Visit



Field Visit - ZA220518000013D

Prepare and Submit Report


Comments \*

Enter not more than 5000 characters

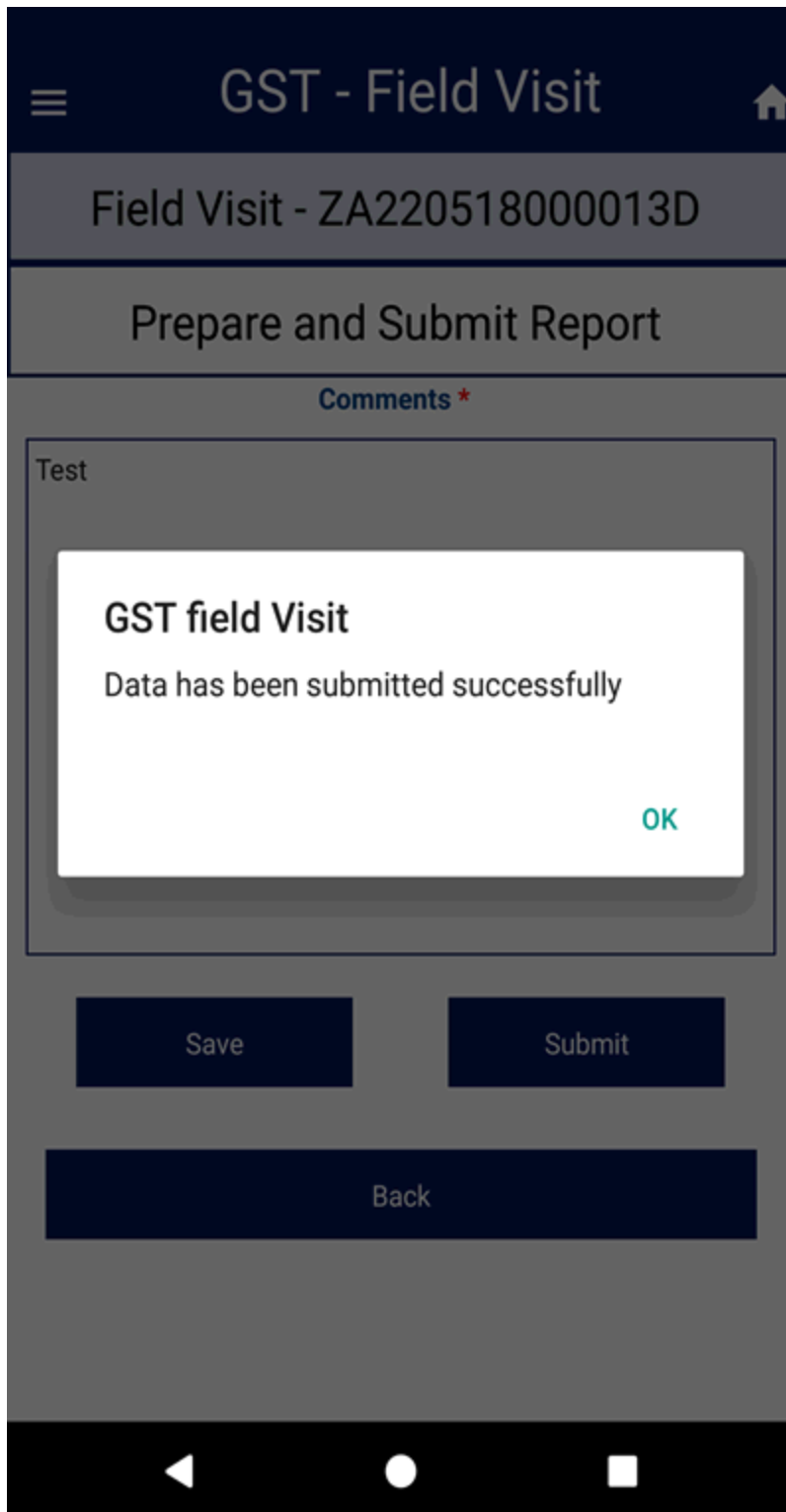
Save

Submit

Back



13. In case you want to submit report, tap **Submit**. A confirmation message is displayed that "Data has been submitted successfully". Tap **OK**.



14. To upload report on GST Portal, tap **Upload Now**. This report now cannot be edited on the GST Portal after login in the back office. You can see this submitted report under **Submitted Reports** tab on Dashboard screen.

 GST - Field Visit 

Submitted Reports

Submitted Reports -Upload

[ZA0705180000052](#)  
GSTIN:07APIPS0052DHZQ  
[NURUL MOHAMADBHAI SAIYED](#)

☒

Upload Now

Back

15. Enter the OTP received on your mobile device. In case your mobile device has allowed SMS access for “GST Field Visit” mobile app, app will read the OTP automatically.

16. Tap **Proceed**.

## GST - Field Visit

### Submitted Reports

### Authenticate

Please enter OTP. If you have allowed SMS access to this app, we will read the OTP automatically.

Proceed

Resend OTP

17. A confirmation message is displayed that data has been uploaded successfully.

## GST - Field Visit



**Data for field visits ZA0705180000052, have been uploaded successfully. The field visit is now closed.**

Login Now

**19. I am getting an error "Unable to upload data online. Please check connectivity and try again." while uploading report. What do I do?**

Please check mobile or internet connectivity on your mobile device to upload data online on the BO Portal.

**20. What is the minimum camera resolution required for clicking photographs?**

There is no minimum camera resolution required for clicking photographs.

## **21. How longitude and latitude is captured through mobile device?**

When you click the picture of the premises, longitude and latitude is captured along with it. The last picture taken determines the longitude and latitude of the place.

## **22. Do I need to connect to internet every time to work on the mobile app?**

You don't need to connect to internet every time to work on the mobile app. You can work both in Online and Offline mode.

In offline mode, you can work on the downloaded field visit tasks, prepare, save and submit the report locally saved on the mobile device.

To upload the Saved or Submitted report on the Back Office GST Portal, you need to connect to internet to upload data on the server.

## **23. Can I edit the report after uploading the saved report on the Back Office GST Portal?**

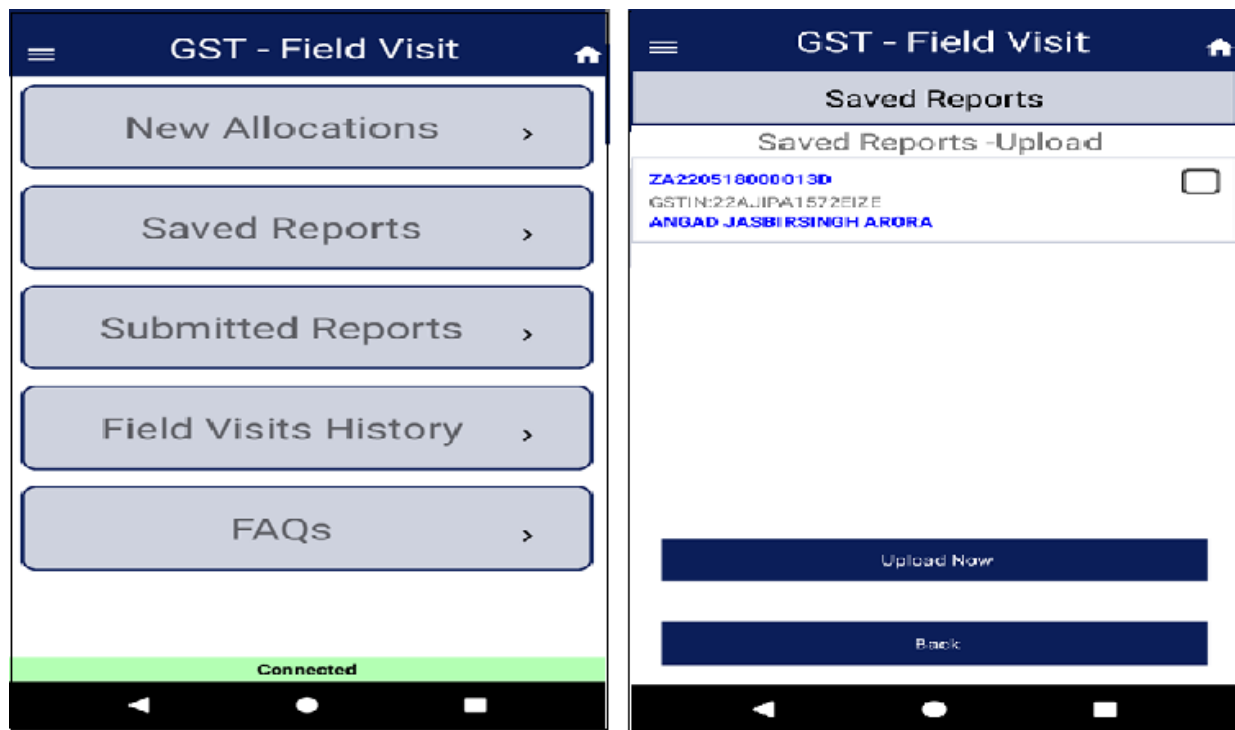
Data once uploaded successfully from Saved Reports on the device, will be shown on the Back Office GST Portal in "Pending Field Visits" and can be edited.

## **24. Can I edit the submitted report uploaded on the Back Office GST Portal from mobile device?**

No, you cannot edit the submitted report uploaded on the Back Office GST Portal through mobile application or mobile device.

## **25. How can I view the saved site verification report?**

1. Tap **Saved Reports** on Dashboard screen.
2. You can view the list of field visit reports saved by you.

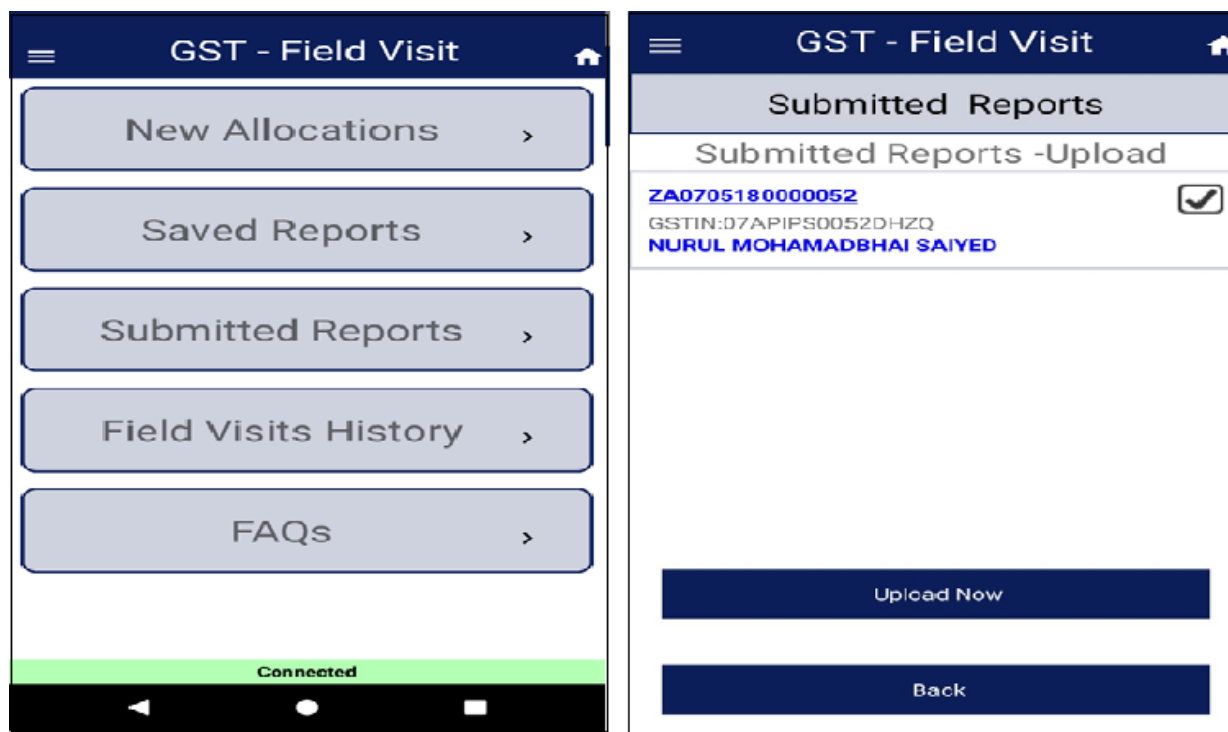


## 26. I am not able to save the site verification report. Why?

Site verification report can be saved only after Longitude, Latitude and image is captured in the mobile app.

## 27. How can I view the submitted site verification report?

1. Tap **Submitted Reports** on Dashboard screen.
2. You can view the reports submitted by you.



## 28. Where can I view the saved/ submitted site verification report on the Back Office GST Portal?

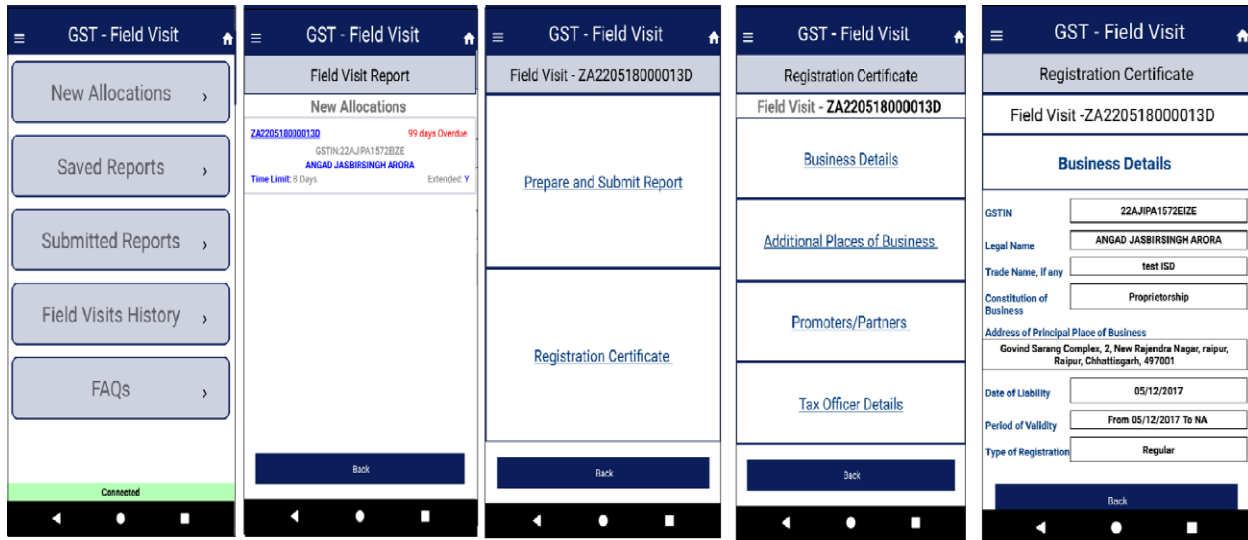
Saved reports: Uploaded data is displayed on the Back Office GST Portal in editable form under "Pending Field Visits".

Submitted Reports: Uploaded data is displayed on the Back Office GST Portal under Field Visit History List and also in "Submitted Reports" tab.

## 29. How can I view the Registration Certificate of the taxpayer?

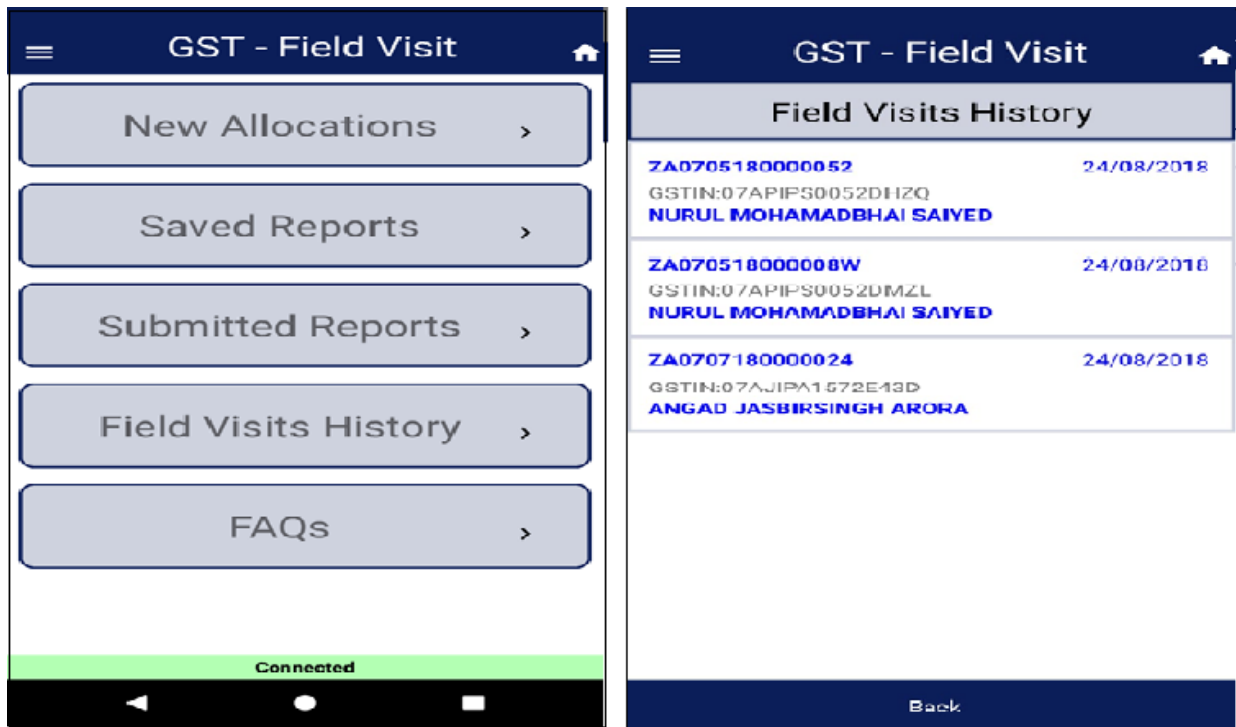
1. Tap **New Allocations** tab on Dashboard screen.
2. Tap **Field Visit ID**.
3. Tap **Registration Certificate** tab.
4. You can view the **Business Details**, **Additional Places of Business**, **Promoters/Partners** and **Tax Officer Details** by tapping the respected links.

The downloaded Registration Certificate details would be the most recent Registration Certificate mapped to the GSTIN.



### 30. Where can I view the summary of all closed field visits?

Tap **Field Visits History** tab on Dashboard screen to view the summary of all closed Field Visits in past 60 days. Latest closed report is displayed at top.



### 31. How can I logout from the “GST Field Visit” mobile app?

Tap **Menu icon > Log Out** on the Top-left corner of the home screen to logout from the “GST Field Visit” mobile app.

### **32. I am logged out of the mobile app. Why?**

The login session on the mobile app will be active only for 15 minutes. If the mobile app remains unused for 15 minutes, session will expire. You will have to log in again to the mobile app using your 4 digit PIN.

### **33. I have deactivated the device on the GST Portal. Will this delete data from my mobile device as well?**

Deactivating the device on the GST Portal will end the current session on the deactivated device (if any). However, this will not delete any data saved on the device or uploaded on the database. However, If the report is saved only and not uploaded in database, the same will not available in case of uninstallation.

### **34. Where can I view the Helpdesk details?**

Tap **Menu > Support** on Dashboard screen to view the Helpdesk details.

# Compulsory Withdrawal from Composition Levy

## FAQs > Compulsory Withdrawal from Composition Levy

### 1. What is meant by Compulsory Withdrawal from Composition Levy?

A taxpayer can opt out of Composition levy in any of the two ways:

1. Voluntarily opt out of Composition levy by filing Form GST CMP-02 on the GST Portal or
2. Compulsorily removed out of Composition levy by Tax official at any time during the financial year.

In case, the taxpayer does not opt out of the Composition levy within 7 days of disqualifying event, proceedings for compulsory withdrawal from Composition levy, for that particular taxpayer, can be initiated by the Tax Official.

### 2. What are the pre-conditions for Compulsory Withdrawal from Composition Levy?

Listed below are the pre-conditions for Compulsory Withdrawal from Composition Levy:

1. Taxpayer has a valid and active GSTIN.
2. Composition Taxpayer has successfully submitted "Application to Opt for Composition levy" for the subsequent financial year Or Applicant is flagged as Composition taxpayer as on the current date.

### 3. How can I issue SCN to taxpayer for Compulsory Withdrawal from Composition Levy?

After logging in to the GST Back Office portal, navigate to **Registration > Registration > Compulsory Withdrawal from Composition Levy** > enter the **GSTIN/ UIN** of the taxpayer option.

### 4. By when can a taxpayer reply to SCN issued by Tax Official for Compulsory withdrawal from Composition levy?

On issue of SCN to taxpayer for Compulsory withdrawal, taxpayer needs to file a reply within 15 days from date of issue of such notice.

### 5. Can I Compulsory Withdraw a taxpayer from Composition Levy without issuing SCN?

Compulsory withdrawal from Composition levy cannot be initiated without giving the taxpayer an opportunity of being heard. Hence, issuance of notice is required for such a proceeding.

## 6. Can I save the form for issuing SCN for Compulsory Withdraw a taxpayer from Composition Levy?

You can click the **SAVE** button to save and access the form for issuing SCN for Compulsory Withdraw a taxpayer from Composition Levy at a later point in time. In case, you do not take any action after saving the draft i.e. the status of the work item is "Draft", the same will be purged after 60 days from the date of last action taken.

## 7. What do I need to do in case taxpayer has not replied to SCN issued by me?

The Tax Official will have 30 calendar days' time from the date of receipt of clarification from taxpayer on SCN or 15 days if no reply is received from taxpayer on SCN issued, whichever is earlier, to take any of following action on the work item:

- Drop proceedings
- Withdraw Composition levy of the taxpayer.

In case, taxpayer doesn't submit clarifications within 15 days from date of issue of SCN, Tax Official can only "**Withdraw Composition**".

## 8. I have initiated Compulsory Withdrawal of a taxpayer from Composition Levy. What will happen in case taxpayer has applied for new registration with same PAN?

If any new registration application is pending for the same PAN, which is not approved or rejected, the decision of the approval/ rejection of Compulsory withdrawn from Composition will also apply to the new GSTIN.

After issue of "**Order for Compulsory Withdrawal from Composition levy**", any new Registration (GSTIN) granted over the same PAN (having effective date of Registration earlier than withdrawal date), will be deemed to be flagged as "Normal", from the date of withdrawal of composition and "Composition" till the date of withdrawal.

## 9. What will happen if I Compulsory Withdraw a taxpayer from Composition Levy?

Once you Compulsory Withdraw a taxpayer from Composition Levy:

1. GST Portal will generate a withdrawal order.

2. Taxpayer as well as all GSTINs mapped to the same PAN will be intimated about compulsory withdrawal via e- mail and SMS.
3. GST Portal will remove the 'Composition' flag, against all the GSTINs mapped to the same PAN.
4. Information about compulsory withdrawal will be passed on to the concerned State/Centre Tax Authorities of such GSTINs.

## 10. What will happen once I drop proceedings for Compulsory Withdrawal of a taxpayer from Composition Levy?

Once you drop proceedings for Compulsory Withdrawal of a taxpayer from Composition Levy:

1. GST Portal will generate order for dropping of proceedings.
2. Taxpayer will be intimated about dropping of proceedings via e-mail and SMS.
3. Information about dropping the proceedings will be passed on to the concerned State/Centre Tax Authorities of such GSTINs.

## 11. What are the various statuses for Compulsory Withdrawal of a taxpayer from Composition Levy?

Various statuses for Compulsory Withdrawal of a taxpayer from Composition Levy are:

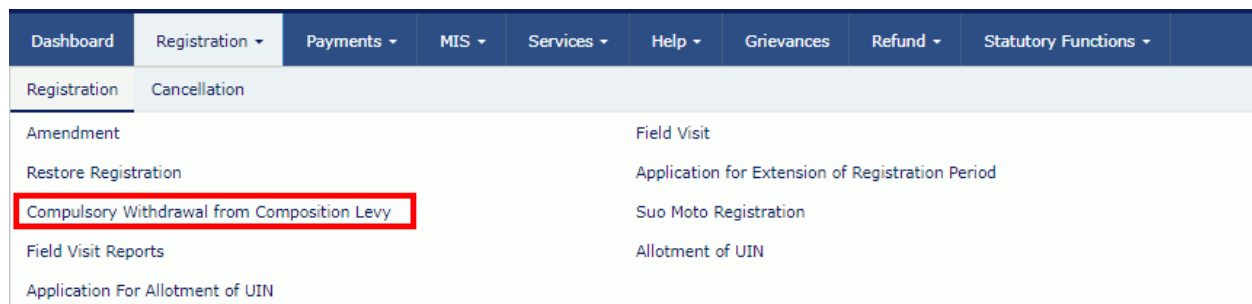
1. **Pending for Clarification:** On issuance of SCN and pending reply by taxpayer
2. **Pending for Order:** On receipt of reply to SCN and pending order by Tax Official
3. **Order Issued:** On passing of Order for Withdrawal by Tax Official
4. **Proceeding Dropped:** On passing of Order by Tax Official for dropping of SCN
5. **Draft:** On saving of Draft application by Tax Official for issuance of SCN for Compulsory Withdrawal of a taxpayer from Composition Levy

# Manual > Compulsory Withdrawal from Composition Levy

## How can I initiate Compulsory Withdrawal from Composition Levy of a taxpayer?

To initiate Compulsory Withdrawal from Composition Levy of a taxpayer, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Registration > Registration > Compulsory Withdrawal from Composition Levy** link.



4. The list of taxpayers for whom compulsory withdrawal from composition levy has been initiated is displayed. Once you issue a SCN for compulsory withdrawal from composition levy of a taxpayer, the reference number is displayed here.
5. In the **GST Registration Number** field, enter the **GSTIN/ UIN** of the taxpayer for whom compulsory withdrawal from composition levy has to be initiated.
6. Click the **GENERATE SCN** button.

## List Of Taxpayers

Sr. No.	Reference Number	GSTIN	Legal Name	Date of Notice	Status
1	ZA2611180000174	26AGXPN8605P1ZB	subhasis nanda	21/11/2018	Order Issued
2	NA	26AACCD4575E1ZR	DISC ASSETS LEAD INDIA LIMITED	NA	Draft
3	ZA261118000004B	26AVAPG7473N2Z5	Rahul Ramesh Gawle	02/11/2018	Order Issued
4	ZA261018000357W	26AVAPG7473N2Z5	Rahul Ramesh Gawle	30/10/2018	Proceeding Dropped
5	ZA261018000356Y	26AADCB0452D2Z9	BALBIR METALS & POWER PRIVATE LIMITED	29/10/2018	Clarification not filed - Pending for Order

<< 1 2 >>

Search Other Taxpayer

GST Registration Number

Search by GSTIN / UIN

GENERATE SCN

7. The **Compulsory Withdrawal from Composition Levy** page is displayed.

## Reason for Compulsory Withdrawal from Composition Levy \*

- ☐ Exceeded Threshold limit ☐ Supply of Services ☐ Supply of Goods not liable to Tax
- ☐ Interstate Supply of Goods ☐ Supply of Goods through E- Commerce Operator ☐ Manufacture of notified Goods
- ☐ Others
- Please select a reason

Date For Hearing DD/MM/YYYY



Time For Hearing HH:MM

Time will be in 24 hours format

## Description of Reason in Details \*

Please enter detail, if any

SAVE

SAVE & PROCEED

8. Select the reasons for Compulsory Withdrawal from Composition Levy.

**Note:** In case of **Others**, you can enter details in the textbox provided for Other Reason.

Reason for Compulsory Withdrawal from Composition Levy \*

<input type="checkbox"/> Exceeded Threshold limit	<input type="checkbox"/> Supply of Services	<input type="checkbox"/> Supply of Goods not liable to Tax
<input type="checkbox"/> Interstate Supply of Goods	<input type="checkbox"/> Supply of Goods through E- Commerce Operator	<input type="checkbox"/> Manufacture of notified Goods
<input checked="" type="checkbox"/> Others		

Please select a reason

Other Reason \*

Please specify other reason

9. Select the **Date** and **Time** of hearing.

10. Enter the **reason** in details to issue SCN for Compulsory Withdrawal from Composition Levy.

Note: You can click the **SAVE** button to save and access it a later point in time. In case, you do not take any action after saving the draft i.e. the status of the work item is "Draft", the same will be purged after 60 days from the date of last action taken.

11. Click the **SAVE & PROCEED** button.

Dashboard > Registration > Compulsory Withdrawal from Composition Levy English

Reason for Compulsory Withdrawal from Composition Levy \*

<input type="checkbox"/> Exceeded Threshold limit	<input type="checkbox"/> Supply of Services	<input type="checkbox"/> Supply of Goods not liable to Tax
<input checked="" type="checkbox"/> Interstate Supply of Goods	<input type="checkbox"/> Supply of Goods through E- Commerce Operator	<input type="checkbox"/> Manufacture of notified Goods
<input type="checkbox"/> Others		

Please select a reason

**Date For Hearing** 09/01/2019 **Time For Hearing** 13:00

Time will be in 24 hours format

**Description of Reason in Details \***

There has been interstate supply of goods

Please enter detail,if any

**SAVE** **SAVE & PROCEED**

12. Click the **GENERATE SCN** button.

## Form GST CMP-05

[See Rule 6(4)]

## Reference Number :

XXXXXXXXXXXXXXXX

Date 03/01/2019

## To

26AJIPP3718P1ZL

Jitendra Kumar Porwal

wer, sfd, asd, Dadra &amp; Nagar Haveli, Dadra and Nagar Haveli, 396240

## Notice for denial of option to pay tax under section 10

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the Composition Levy under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

1. Interstate Supply of Goods.

You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice

**You are hereby directed to appear before the undersigned authority on 09/01/2019 at 13:00**

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Place: Dadra and Nagar Haveli

Date: 03/01/2019

Gyanendra Prakash Dwivedi

Commissioner

Silvassa

GENERATE SCN

13. Click the **YES** button.



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Do you want to proceed to attach Digital Signature Certificate?

NO

YES

14. Select the DSC certificate.

15. A success message is displayed that SCN is issued. Click **OK**.

Success



Show Cause Notice has been generated

Click on ok to redirect to dashboard

OK

16. The list of taxpayers for whom compulsory withdrawal from composition levy has been initiated is displayed. The status is changed to "Pending for Clarification".

## List Of Taxpayers

Sr. No.	Reference Number	GSTIN	Legal Name	Date of Notice	Status
1	NA	<a href="#">26AJIPP3718P1ZL</a>	Jitendra Kumar Porwal	NA	Draft
2	NA	<a href="#">26AJIPP3718P1ZL</a>	Jitendra Kumar Porwal	03/01/2019	Pending for Clarification
3	ZA2611180000174	<a href="#">26AGXPN8605P1ZB</a>	subhasis nanda	21/11/2018	Order Issued
4	NA	<a href="#">26AACCD4575E1ZR</a>	DISC ASSETS LEAD INDIA LIMITED	NA	Draft
5	ZA261118000004B	<a href="#">26AVAPG7473N2Z5</a>	Rahul Ramesh Gawle	02/11/2018	Order Issued

Search Other Taxpayer

GST Registration Number

Search by GSTIN / UIN

GENERATE SCN

17. The Tax Official will have 30 calendar days' time from the date of receipt of clarification from taxpayer on SCN or 15 days if no reply is received from taxpayer on SCN issued, whichever is earlier, to take any of following action on the work item:

- [Withdraw Composition levy of the taxpayer](#)
- [Drop Proceedings](#)

## Withdraw Composition levy of the taxpayer

18.1. In case you do not receive any reply from taxpayer within 15 days from date of issue of SCN, you can only Withdraw a taxpayer from Composition scheme. To initiate Compulsory Withdrawal from Composition Levy of a taxpayer, perform following steps :

18.1.1. Select the GSTIN against whom compulsory withdrawal from composition levy has to be performed.

## List Of Taxpayers

Sr. No.	Reference Number	GSTIN	Legal Name	Date of Notice	Status
1	ZA261018000357W	26AVAPG7473N2Z5	Rahul Ramesh Gawle	30/10/2018	Proceeding Dropped
2	ZA261018000356Y	26AADCB0452D2Z9	BALBIR METALS & POWER PRIVATE LIMITED	29/10/2018	Clarification not filed - Pending for Order
3	ZA261018000349T	26AACCD4575E1ZR	DISC ASSETS LEAD INDIA LIMITED	24/10/2018	Proceeding Dropped
4	ZA261018000339U	26AACCD4575E1ZR	DISC ASSETS LEAD INDIA LIMITED	18/10/2018	Proceeding Dropped
5	ZA261018000347X	26BIMPR2130P2ZR	Ravikumar D G	23/10/2018	Pending for Clarification

« 1 2 »

Search Other Taxpayer

GST Registration Number

Search by GSTIN / UIN

GENERATE SCN

18.1.2. Click the **WITHDRAW COMPOSITION** button.

## Compulsory Withdrawal from Composition Levy

Reference No.

**ZA261018000356Y**

GSTIN

**26AADCB0452D2Z9**

Status

**Clarification Not Filed - Pending for Order**

Legal Name of Business

**BALBIR METALS & POWER PRIVATE LIMITED**

Date of intimation of withdrawal from Composition levy

**31/10/2018**

Reason for Withdrawal	Response By TaxPayer
Exceeded Threshold limit	NA
Interstate Supply of Goods	NA
Supply of Services	NA
Supply of Goods not liable to Tax	NA
Manufacture of notified Goods	NA
Supply of Goods through E- Commerce Operator	NA

**WITHDRAW COMPOSITION**

18.1.3. Select the **reason** for issuing order of rejection of reply to Show Cause Notice.

18.1.4. Click the **WITHDRAW COMPOSITION** button.

[Dashboard](#) > [Registration](#) > [Compulsory Withdrawal from Composition Levy](#)English

Form GST CMP-07  
[See Rule 6(5)]

**Reference Number :** ZA261018000356Y**Date** 03/01/2019

**To**  
**GSTIN :** 26AADCB0452D2Z9  
BALBIR METALS & POWER PRIVATE LIMITED  
GSTN, GSTN, GSTN, Dadra & Nagar Haveli, Dadra and Nagar Haveli, 396193

Order for Rejection of Reply to show cause notice

- ☒ You have not filed any reply to the show cause notice; or
- ☒ You did not appear on the day fixed for hearing.

Therefore, the composition option is rejected w.e.f.31/10/2018 for the following reasons:  

1. Exceeded Threshold limit.
2. Interstate Supply of Goods.
3. Supply of Services.
4. Supply of Goods not liable to Tax.
5. Manufacture of notified Goods.
6. Supply of Goods through E- Commerce Operator.


Place: Dadra and Nagar Haveli  
Date: 03/01/2019

Gyanendra Prakash Dwivedi  
Commissioner  
Silvassa

BACK

WITHDRAW COMPOSITION

18.1.5. Click the **YES** button.




## Warning

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Do you want to proceed to attach Digital Signature Certificate?

18.1.6. Select the DSC certificate.

18.1.7. A success message is displayed that SCN is issued. Click **OK**.

Success 

Show Cause Notice has been generated  
Click on ok to redirect to dashboard

18.1.8. The list of taxpayers for whom compulsory withdrawal from composition levy has been initiated is displayed. The status is changed to "Order Issued".

## List Of Taxpayers

Sr. No.	Reference Number	GSTIN	Legal Name	Date of Notice	Status
1	ZA261018000357W	<a href="#">26AVAPG7473N2Z5</a>	Rahul Ramesh Gawle	30/10/2018	Proceeding Dropped
2	ZA261018000356Y	<a href="#">26AADCB0452D2Z9</a>	BALBIR METALS & POWER PRIVATE LIMITED	29/10/2018	Order Issued
3	ZA261018000349T	<a href="#">26AACCD4575E1ZR</a>	DISC ASSETS LEAD INDIA LIMITED	24/10/2018	Proceeding Dropped
4	ZA261018000339U	<a href="#">26AACCD4575E1ZR</a>	DISC ASSETS LEAD INDIA LIMITED	18/10/2018	Proceeding Dropped
5	ZA261018000347X	<a href="#">26BIMPR2130P2ZR</a>	Ravikumar D G	23/10/2018	Pending for Clarification

[Search Other Taxpayer](#)

GST Registration Number

 Search by GSTIN / UIN

18.1.9. Once you Compulsory Withdrawal a taxpayer from Composition Levy:

1. GST Portal will generate a withdrawal order.
2. Taxpayer as well as all GSTINs mapped to the same PAN will be intimated about compulsory withdrawal via e-mail and SMS.
3. GST Portal will remove the 'Composition' flag, against all the GSTINs mapped to the same PAN.
4. Information about compulsory withdrawal will be passed on to the concerned State/Centre Tax Authorities of such GSTINs.

## Drop Proceedings

18.2. To drop proceedings for Compulsory Withdrawal from Composition Levy of a taxpayer, perform following steps:

18.2.1. Select the GSTIN against whom compulsory withdrawal from composition levy initiated has to be dropped.

Dashboard > Registration > Compulsory Withdrawal from Composition Levy English

List Of Taxpayers

Sr. No.	Reference Number	GSTIN	Legal Name	Date of Notice	Status
1	NA	26AJIPP3718P1ZL	Jitendra Kumar Porwal	NA	Draft
2	ZA260119000011F	26AJIPP3718P1ZL	Jitendra Kumar Porwal	03/01/2019	Clarification filed - Pending for Order
3	ZA2611180000174	26AGXPN8605P1ZB	subhasis nanda	21/11/2018	Order Issued
4	NA	26AACCD4575E1ZR	DISC ASSETS LEAD INDIA LIMITED	NA	Draft
5	ZA261118000004B	26AVAPG7473N2Z5	Rahul Ramesh Gawle	02/11/2018	Order Issued

< 1 2 >

Search Other Taxpayer

**GST Registration Number**

Search by GSTIN / UIN GENERATE SCN

18.2.2. Click the **DROP PROCEEDINGS** button.

Dashboard > Registration > Compulsory Withdrawal from Composition Levy English

Compulsory Withdrawal from Composition Levy

Reference No.  
**ZA260119000011F**

GSTIN  
**26AJIPP3718P1ZL**


Status  
**Clarification Filed - Pending for Order**

Legal Name of Business  
**Jitendra Kumar Porwal**

Date of intimation of withdrawal from Composition levy  
**09/01/2019**

Reason for Withdrawal	Response By TaxPayer
Interstate Supply of Goods	Attached supporting document

Supporting Document

-  Supporting Document

DROP PROCEEDINGS WITHDRAW COMPOSITION

18.2.3. The **Form GST CMP-07** is displayed. Click the **DROP PROCEEDINGS** button.

## Form GST CMP-07

*[See Rule 6(5)]***Reference Number :** ZA260119000011F**Date** 03/01/2019**To****GSTIN :** 26AJPP3718P1ZL

Jitendra Kumar Porwal

wer, sfd, asd, Dadra &amp; Nagar Haveli, Dadra and Nagar Haveli, 396240

**Application Reference Number (ARN) :** AA260119000006V**Dated** 03/01/2019

## Order for acceptance of reply to show cause notice

This is with reference to your reply filed vide application referred above in pursuance to show cause notice issued vide reference no. ZA260119000011F dated 09/01/2019. The Department has examined your application and the same has been found satisfactory and your option to pay tax under composition levy will continue. Therefore, the said show cause notice stands vacated.

Place: Dadra and Nagar Haveli

Date: 03/01/2019

**Gyanendra Prakash Dwivedi****Commissioner****Silvassa**

BACK

DROP PROCEEDINGS

18.2.4. Click the **YES** button.

## Warning

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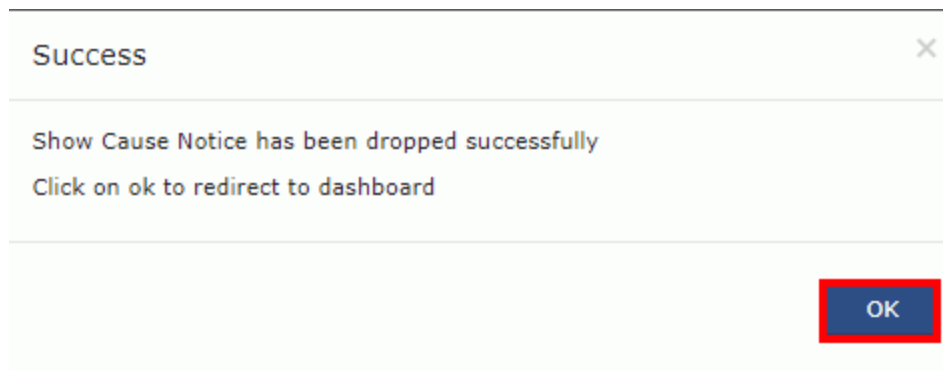
Do you want to proceed to attach Digital Signature Certificate?

NO

YES

18.2.5. Select the DSC certificate.

18.2.6. A success message is displayed that SCN is issued. Click **OK**.



18.2.7. The list of taxpayers for whom compulsory withdrawal from composition levy has been initiated is displayed. The status is changed to "Proceeding Dropped".

[Dashboard](#) > [Registration](#) > [Compulsory Withdrawal from Composition Levy](#) English

### List Of Taxpayers

Sr. No.	Reference Number	GSTIN	Legal Name	Date of Notice	Status
1	NA	<a href="#">26AJIPP3718P1ZL</a>	Jitendra Kumar Porwal	NA	Draft
2	ZA260119000011F	<a href="#">26AJIPP3718P1ZL</a>	Jitendra Kumar Porwal	03/01/2019	Proceeding Dropped
3	ZA2611180000174	<a href="#">26AGXPN8605P1ZB</a>	subhasis nanda	21/11/2018	Order Issued
4	NA	<a href="#">26AACCD4575E1ZR</a>	DISC ASSETS LEAD INDIA LIMITED	NA	Draft
5	ZA261118000004B	<a href="#">26AVAPG7473N2Z5</a>	Rahul Ramesh Gawle	02/11/2018	Order Issued

<< 1 2 >>

[Search Other Taxpayer](#)

**GST Registration Number**

[GENERATE SCN](#)

18.2.8. Once you drop the proceedings for Compulsory Withdrawal of a taxpayer from Composition Levy:

1. GST Portal will generate order for dropping of proceedings.
2. Taxpayer will be intimated about dropping of proceedings via e- mail and SMS.
3. Information about dropping the proceedings will be passed on to the concerned State/Centre Tax Authorities of such GSTINs.



# Advance Ruling

## Overview > Advance Ruling

### Processing Advance Ruling

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- [Manual](#)

### Cause List

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# Overview > Advance Ruling

## Processing Advance Ruling

- [FAQs](#)
- [Manual](#)

## Cause List

- [FAQs](#)
- [Manual](#)

# Processing Advance Ruling

## FAQs > Processing Advance Ruling

### 1. What are the steps for processing the advance ruling application?

1. Advance Ruling Authority or Registrar of Advance Ruling Authority will login to GST BO Portal using their Username and password.
2. Navigate to **Statutory Functions > Advance Ruling > Application Inbox** option.
3. Registrar issues notice of personal hearing for Admission/ Rejection of Advance Ruling Application, with details of authority, date, place and time of hearing.
4. On the date of hearing, parties appear before the authority.
5. Proceedings of the hearing are recorded by Steno on the GST Portal.
6. In case of adjournment, if Adjournment is granted, Registrar issues adjournment notice with details of new date, new place and new time of hearing.
7. Authority passes the order of admitting or rejecting the application.
  - In case of rejection of the application, email and SMS is sent to the applicant, Jurisdictional Officer and Concerned Officer.
  - In case of admitting the application, email and SMS is sent to the applicant, Jurisdictional Officer and Concerned Officer and Registrar issues new date of hearing for disposal of admitted advance ruling application.
  - Admission/ Rejection Order is available on the GST Portal.
8. In case of admitting the application all the parties may attend the hearing for Advance Ruling Application. After the hearing, Authority for Advance Ruling will pronounce the Advance Ruling and upload that Advance Ruling Order in Back office of the GST Portal.
  - In case of concurrence, Authority passes the Advance Ruling order. Order is passed in regards of those points for which ruling is given by the Authority.
  - In case of partial difference of opinion, both order and reference is made. On points of differences of opinion, the Advance Ruling application will be referred to Appellate Authority for Advance Ruling.
  - Authority may also refer the complete application to Appellate Authority for advance ruling (AAAR), in case there is difference of opinion on all the questions asked by the applicant.
9. Once order is passed, email and SMS is sent to the applicant, Jurisdictional Officer and Concerned Officer.

### 2. What are the preconditions to reject the application filed by the applicant, for seeking advance ruling?

Following are the preconditions to reject the application filed by the applicant for seeking advance ruling

1. Applicant has submitted the application on the GST Portal without payment of prescribed fees.
2. The question raised in the application is already pending or decided in any proceedings in the case of applicant under any of the provisions of the Act.

**Note:** An Advance Ruling Application shall not be rejected unless the applicant has been given an opportunity of being heard.

### 3. What are the preconditions to admit the application filed by the applicant, for seeking advance ruling?

Following are the preconditions to admit the application filed by the applicant for seeking advance ruling

1. Applicant has submitted the application on the GST Portal along with the prescribed fees.
2. The question raised in the application is not pending or decided in any proceedings in the case of the applicant under any of the provisions of the Act.

### 4. From where can I as an Officer admit / reject the application filed by the applicant for giving advance ruling?

To admit / reject the application filed by the applicant for giving advance ruling, navigate to **Statutory Functions > Advance Ruling > Application Inbox** option.

Open the ARN to be admitted / rejected.

- a. Go to **Application Folder** – to view the submitted Application
- b. Go to **Notices Folder** – to issue Notice for personal hearing, if required.
- c. Go to **Orders Folder** – to pass Admission / Rejection order.

### 5. Who can upload Proceedings, Order, Additional Documents details on the GST Portal?

Only Steno and Authority Members can upload Proceedings, Order, Additional Document details on the GST Portal. Registrar, Concerned Officer and Jurisdictional Officer can only view/download those details. Order sheet of the proceedings cannot be downloaded until allowed by the authority Member.

### 6. Who assigns the roles for processing advance ruling?

State Admin can assign the roles for processing advance ruling.

### 7. From where can I initiate rectification of order?

For rectification of order, navigate to **Statutory Functions > Advance Ruling > Application Inbox** option.

Open the ARN > Go to **Orders Folder**, select Order to be rectified and click on **INITIATE RECTIFICATION**.

## 8. From where can I initiate void proceedings?

To initiate void proceedings, navigate to **Statutory Functions > Advance Ruling > Application Inbox** option.

Open the ARN > Go to **Orders Folder**, select the Advance Ruling Order and click on **INITIATE VOID ORDER**.

## 9. What are the different roles available in GST Portal for processing advance ruling?

Below roles are available in GST Portal for processing advance ruling.

S.No.	Name of Role in GST Portal	Primary Responsibilities	Level of Assignment
1	CGST Member - Authority for Advance Ruling	1. Admission and rejection of application for advance ruling 2. Issue AR order basis the hearing 3. Refer to Appellate AR authority 4. Initiate Suo Moto Rectification 5. Initiate Void Proceedings	<b>State Level</b> as per GST Law, there could be only one AR Authority for each State and there will be one member representing Centre in each State AR Authority.
2	SGST Member - Authority for Advance Ruling	1. Admission and rejection of application for advance ruling 2. Issue AR order basis the hearing 3. Refer to Appellate AR authority 4. Initiate Suo Moto Rectification 5. Initiate Void Proceedings	<b>State Level</b> as per GST Law, there could be only one AR Authority for each State and there will be one member representing State in each State AR Authority.
3	Registrar - Authority for Advance Ruling	1. Issue notice for date of hearing 2. Refer to Appellate AR	<b>State Level</b> If state choose to have multiple Registrar, then

		authority	system will assign ARN on round-robin manner
4	Steno - Authority for Advance Ruling	1. Drafting Orders, Recording the hearing proceedings, uploading Additional documents	<b>State Level</b> If state choose to have multiple Steno, then system will assign ARN on round-robin manner
5	Jurisdictional Officer- Authority for Advance Ruling	1. View notice/reply 2. View/download AR Order 3. File Appeal against AR order passed under section 98. 4. File rectification application against any order passed under section 98 or section 101.	<b>Jurisdictional Level</b> This Officer may assist concerned officer during hearing before AAR and will/may represent department before AAAR during hearing in case appeal is filed by him.
6	Concerned Officer	1. View notice/reply 2. View/download AR Order 3. File Appeal against AR order passed under section 98. 4. File rectification application against any order passed under section 98 or section 101.	<b>State Level</b> Will represent department before AAR/AAAR during hearing. If state choose to have multiple Concerned Officers, then system will assign ARN on round-robin manner
7	CGST Member - Appellate Authority for Advance Ruling	1. Issue AR order basis the appeal hearing or Referred Application, Rectification Application 2. Initiate Suo moto Rectification 3. Initiate Void Proceedings	<b>State Level</b> as per GST Law, there could be only one AR Appellate Authority for each State and there will be one member representing Centre in each State AR Appellate Authority.
8	SGST Member - Appellate Authority for Advance Ruling	1. Issue AR order basis the appeal hearing or Referred Application, Rectification 2. Initiate Suo moto Rectification 3. Initiate Void Proceedings	<b>State Level</b> as per GST Law, there could be only one AR Appellate Authority for each State and there will be one member representing State in each State AR Appellate Authority.

9	Registrar - Appellate Authority for Advance Ruling	1. Issue notice for date of appeal hearing or AR order in case of Referred Application	<b>State Level</b> If state choose to have multiple Appellate Registrar, then system will assign ARN on round-robin manner
10	Steno - Appellate Authority for Advance Ruling	1. Drafting Orders, Recording the hearing proceedings, uploading Additional Documents	<b>State Level</b> If state choose to have multiple Appellate Steno, then system will assign ARN on round-robin manner

## 10. What happens after successful admission of the application for seeking Advance Ruling, filed by the applicant ?

On successful admission of the application for seeking Advance Ruling, filed by the applicant the:

1. Order for admission of Advance Ruling application is issued
2. Status of the ARN is changed from Submitted to Admitted.
3. Registrar will issue new date and time of hearing for Advance Ruling application to applicant and to the concerned officer and/jurisdictional officer is copied in mail.
4. Email will be sent to the applicant and concerned officer with jurisdictional officer is copied in mail, regarding admission of the application.

## 11. What happens after rejection of application for seeking Advance Ruling?

On rejection of the application for seeking Advance Ruling, filed by the applicant:

1. Order for Rejection of Advance Ruling application is issued.
2. Status of the ARN is changed from Submitted to Rejected.
3. Email will be sent to the Applicant and Concerned Officer with Jurisdictional Officer is copied in mail, regarding the Rejection of Application.

## 12. What are the various status of the application for processing advance ruling application?

The list below provides the list of statuses of the application for processing advance ruling application.

1. **Application disposed:** When Authority/ Appellate Authority for Advance Ruling pass an Order for Rectification Application
2. **Admitted:** When Authority pass an Order for Admission of Advance Ruling Application / When Application for Condonation of Delay is accepted by the Appellate Authority (in case of Appeal)

3. **Disposed by Appellate Authority:** When Appellate Authority for Advance Ruling pass Advance Ruling (for referred Application) or Appeal Order
4. **Disposed by Authority:** When Authority for Advance Ruling pass Advance Ruling
5. **Pending for Order:** Appeal Application submitted against Advance Ruling
6. **Referred by Authority:** When Advance Ruling Application is referred by Authority to the Appellate Authority for Advance Ruling.
7. **Rejected:** When Authority for Advance Ruling pass an Order for Rejection of Advance Ruling Application / When Application for Condonation of Delay is rejected by the Appellate Authority for Advance Ruling (in case of Appeal)
8. **Rectification Submitted:** When Rectification Application is submitted by Applicant/ JO/CO or Suo moto initiated by Authority / Appellate Authority for Advance Ruling
9. **Void Proceedings Initiated:** When Authority / Appellate Authority for Advance Ruling initiate Void proceedings for any Advance Ruling Application

### 13. What type of orders can be issued by AAR?

Following type of orders can be issued by AAR:

- Declaring Advance Ruling Void
- Dropping Void Proceedings
- Admission of Advance Ruling Application
- Rejection of Advance Ruling Application
- Advance Ruling Order
- Rectification of Order
- Rejection of Rectification Application

### 14. What type of orders can be issued by AAAR?

Following type of orders can be issued by AAAR:

- Declaring Advance Ruling Void
- Dropping Void Proceedings
- Acceptance of Condonation of Delay
- Rejection of Condonation of Delay
- Appeal Order (Confirming Advance Ruling)
- Appeal Order (Modifying Advance Ruling)
- Appeal order (Order passed against reference)
- Rectification of Order
- Rejection of Rectification Application

### 15. What type of notices can be issued by AAR?

Following type of notices can be issued by AAR:

- Notice of Personal Hearing for Admitting or Rejecting Filed Application seeking Advance Ruling
- Notice of Personal Hearing for application filed for seeking Advance Ruling (Admitted application)
- Notice for Adjournment of Personal Hearing
- Notice of Personal Hearing in respect of rectification application
- Notice of Personal Hearing in respect of Suo Moto rectification
- Notice of Personal Hearing in respect of declaring advance ruling order void

## 16. What type of notices can be issued by AAAR?

Following type of notices can be issued by AAAR:

- Notice of Personal Hearing for Admitting or Rejecting Application for Condonation of Delay
- Notice of Personal Hearing for Advance Ruling Appeal
- Notice for Adjournment of Personal Hearing
- Notice of Personal Hearing in respect of referred Advance Ruling application
- Notice of Personal Hearing in respect of rectification application
- Notice of Personal Hearing in respect of Suo Moto rectification
- Notice of Personal Hearing in respect of declaring advance ruling order void

## 17. From where can I initiate reference of an order?

To initiate reference of an order, navigate to **Statutory Functions > Advance Ruling > Application Inbox > Refer** option.

## 18. Will I get any alert for disposing the Advance Ruling / Appeal Application?

Yes, you will get e-mail and SMS alerts to dispose the Advance Ruling / Appeal Applications.

- GST portal sends the alert (email) to the Registrar and member of authority/appellate authority to dispose the matter on expiry of 60 days from the date of receipt of application/ filing of appeal or from date of receipt of reference.
- GST portal sends the alert (email) to the Registrar and member of authority/appellate authority to dispose the matter on expiry of 75 days from the date of receipt of application/filing of appeal or from date of receipt of reference.
- GST portal sends the alert (email and SMS) to the Registrar and member of authority/appellate authority to dispose the matter on expiry of 85 days from the date of receipt of application/filing of appeal or from date of receipt of reference.

## Manual > Processing Advance Ruling

### How can I process advance ruling application filed by the Applicant on GST Portal?

To process the advance ruling application filed by the Applicant on GST Portal, perform following steps:

- A. [Go to Advance Ruling application page by either searching for the ARN \(Application Reference Number\)/Status/Period](#)
- B. [View Advance Ruling Documents submitted by the taxpayer](#)
- C. Issue Notice
  - 1. [Issue Personal Hearing](#)
  - 2. [Issue Adjournment](#)
  - 3. [Reply to Notice](#)
- D. [View Replies by Taxpayer](#)
- E. [Add Proceedings Details](#)
- F. Issue an Order
  - 1. [Issue an Order](#)
  - 2. [File Appeal](#)
  - 3. Initiate Rectification by [Jurisdictional Officer/ Concerned Officer](#) / [Authority/ Appellate Authority for Advance Ruling Member](#)
  - 4. [Initiate Void Order](#)
- G. Refer Order
  - 1. [Refer Partial Reference Order](#)
  - 2. [Refer Complete Reference Order](#)
- H. [View Rectifications Details](#)
- I. [Add Additional Document](#)
- J. [View Void Order Details](#)

**Click each hyperlink above to know more.**

### A. Go to Advance Ruling application page by either searching for the ARN (Application Reference Number)/Status/Period

- 1. Access the GST Portal. The **GST Home** page is displayed.
- 2. Using your valid credentials, login to the GST Portal.
- 3. Navigate to **Statutory Functions > Advance Ruling > Application Inbox** option.

Dashboard	Payments ▾	MIS ▾	Services ▾	Help ▾	Grievances	Statutory Functions ▾
<div>Advance Ruling   LUT</div> <div>Application Inbox</div>						

4. The **Application Inbox** page is displayed. All the pending Advance Ruling applications will be visible under Application Inbox. You can click the **ARN/RFN** hyperlink to view that particular ARN details or you can also search a particular ARN.

**Note:**

- The functionality “Application Inbox” will be used by both the members of Authority, Registrar, Steno and Jurisdictional officer/ Concerned Officer in case of Advance Ruling.
- Similarly, for the Advance Ruling Appeal Applications and Referred AR Applications, this functionality will be used by both the members of Appellate Authority for Advance Ruling, Registrar, Steno and Jurisdictional Officer Concerned Officer.

The purpose of “Application Inbox” is to process the Applications which are pending for their action.

Dashboard > Advance Ruling
English

Application Inbox

ARN:

Enter ARN ID

Status :

Select ▾

From : \*

DD/MM/YYYY

To : \*

DD/MM/YYYY

SEARCH

ARN/RFN *	Applicants Name *	Date of Filing *	Status *
<a href="#">AD260418000019E</a>	Vikram Ankush Bhilare	24/04/2018	Pending For Order

10
25
50
100

5. To search an ARN, in the ARN field, enter the Advance Ruling **ARN** number of the application submitted by the Applicant, you can select the **Status** of the application from the Status drop-down list.

Status :

Select

Select
Application Disposed
Admitted
Disposed by Appellate Authority
Disposed by Authority
Pending for Order
Referred by Authority
Rejected
Rectification Submitted
Void Proceedings Initiated
Advance Ruling Declared Void
Void Proceedings Dropped
Rectification Rejected

6. Select the **From** and **To** date of filing the application using the calendar.
7. The search results are displayed. Click the **ARN/RFN** hyperlink to view the ARN details.

Dashboard
Advance Ruling
English

Application Inbox

Indicates mandatory fields

ARN:

Enter ARN ID

Status :

Select

From :

01/05/2018

To :

14/06/2018

SEARCH

ARN/RFN	Applicants Name	Date of Filing	Status
<a href="#">AD2006180000013</a>	MOHD HAMID ALAM	05/06/2018	Rectification Submitted
<a href="#">AD200518000005X</a>	MOHD HAMID ALAM	04/05/2018	Rejected
<a href="#">AD200518000007T</a>	MOHD HAMID ALAM	09/05/2018	Disposed by Authority
<a href="#">AD2005180000031</a>	MOHD HAMID ALAM	04/05/2018	Pending For Order

10
25
50
100

8. After opening a particular ARN, eight tabs are displayed as APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, REFER, RECTIFICATION, ADDITIONAL DOCUMENT and VOID ORDER. **APPLICATIONS** tab is selected by default.

ARN <b>AD240718000110S</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>31/07/2018</b>	Status <b>Pending For Order</b>
-------------------------------	--	--	------------------------------------

<b>APPLICATIONS</b>	<b>PRN:</b> IP2407180000062 <b>Status of Applicant:</b> Registered	<b>Date Of Debit:</b> 31/07/2018				
NOTICES	<table><thead><tr><th>Type of Document</th><th>Action</th></tr></thead><tbody><tr><td>Advance Ruling Application</td><td><a href="#">View</a></td></tr></tbody></table>		Type of Document	Action	Advance Ruling Application	<a href="#">View</a>
Type of Document			Action			
Advance Ruling Application			<a href="#">View</a>			
REPLIES						
PROCEEDINGS						
ORDERS						
REFER						
RECTIFICATION						
ADDITIONAL DOCUMENT						
VOID ORDER						

[Go back to the Main Menu](#)

## B. View Advance Ruling Documents submitted by the taxpayer

To view advance ruling document submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **APPLICATIONS** tab if it is not selected by default.
2. Click the **View** link under Action to view the application in PDF mode.

<b>APPLICATIONS</b>	<b>PRN:</b> IP2005180000007 <b>Status of Applicant:</b> Registered	<b>Date Of Debit:</b> 04/05/2018				
NOTICES	<table><thead><tr><th>Type of Document</th><th>Action</th></tr></thead><tbody><tr><td>Advance Ruling Application</td><td><a href="#">View</a></td></tr></tbody></table>		Type of Document	Action	Advance Ruling Application	<a href="#">View</a>
Type of Document			Action			
Advance Ruling Application			<a href="#">View</a>			
REPLIES						
PROCEEDINGS						
ORDERS						
REFER						
ADDITIONAL DOCUMENT						
VOID ORDER						

[Go back to the Main Menu](#)

## C (1). Issue Personal Hearing Notice

Issue Personal Hearing Notice functionality will be used by either Registrar or any of the two Authority members to issue a notice for personal hearing.

To issue personal hearing notice, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Hearing/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **Hearing**.

**Note:** After examining the application and other documents submitted by the applicant, appropriate authority may pass an order admitting the application without any hearing.

APPLICATIONS	<b>ADD NOTICE ▾</b>								
<b>NOTICES</b>									
REPLIES									
PROCEEDINGS									
ORDERS									
RECTIFICATION									
ADDITIONAL DOCUMENT									
VOID ORDER									

<b>Hearing</b>				<b>Hearing</b>					
Adjournment		<b>Subject</b>	<b>Date</b>	<b>Place</b>	<b>Issued On</b>	<b>Issued By</b>	<b>Previous Date of hearing</b>	<b>Status of Previous Hearing</b>	
●	<a href="#">ZA2008180002145</a>	Advance Ruling Appeal Order	09/08/2018	sdg	08/08/2018	Rajesh Pathak, Data Entry Operators	08/08/2018	Hearing Adjourned by Authority on Application filed by Taxpayer or Department	
●	<a href="#">ZA200818000202A</a>	Advance Ruling Appeal Order	08/08/2018	fdg	07/08/2018	Rajesh Pathak, Data Entry Operators	07/08/2018	Hearing Adjourned by Authority on Application filed by Taxpayer or Department	

REPLY

3. The **HEARING** page is displayed.

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER

Type of Notice \*

Hearing

Notice Number \*

Generate Notice Number

Subject \*

Select ▼

Previous Date of Hearing

DD/MM/YYYY

Status of Previous hearing

Select ▼

New Date of Hearing \*

DD/MM/YYYY

New Time of Hearing \*

-- ▼ HH -- ▼ MM -- ▼

Place of Hearing \*

Enter place of hearing

Upload Notice \*

Choose File

No file chosen

• indicates mandatory fields

Click on the link "Generate Notice Number" to generate a new Notice Number

Copy the Number generated by the system and enter this same number in the Notice to be uploaded.

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

BACK

SUBMIT

- Click the **Generate Notice Number** to generate a new notice number. Copy the number generated by the system and enter this same number in the notice to be uploaded.
- Select **the Subject** from the drop-down list to select the purpose of calling the hearing.

Subject \*

Select ▼

Select

Acceptance of Condonation of Delay

Advance Ruling Appeal Order

Advance Ruling Void

Others

Rejection of Condonation of Delay

Rectification of Order

Rejection of Rectification Application

- Select the **Previous Date of Hearing** using the calendar.
  - Select the **Status of Previous hearing** from the drop-down list.
- Note:** Previous Date of Hearing and Status of Previous fields are optional if Type of Notice is selected as "Hearing" and these fields are mandatory if Type of Notice is selected as "Adjournment".

#### Status of Previous hearing

Select ▼

Select

Hearing Adjourned by Authority on Application filed by Taxpayer or Department

Hearing Attended

Hearing Adjourned by Authority on Administrative ground

8. Select the **New Date of Hearing** using the calendar.
9. Select the **New Time of Hearing** from the drop-down list.
10. In the **Place of Hearing** field, enter the address of place where hearing will happen.
11. Click the **Choose File** button to upload the notice.

**Note:** You can upload PDF file with maximum size of upload as 5 MB. You can click the **DELETE** button to delete the uploaded notice.

12. Click the **SUBMIT** button.

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER

Type of Notice •

Hearing

Notice Number •

ZA2008180004430

Generate Notice Number

Subject •

Advance Ruling Appeal Order ▼

Previous Date of Hearing

DD/MM/YYYY

Status of Previous hearing

Select ▼

New Date of Hearing •

22/08/2018

New Time of Hearing •

10 ▼ HH 00 ▼ MM am ▼

Place of Hearing •

Delhi

Upload Notice •

PDF

Document.pdf

• indicates mandatory fields

Click on the link "Generate Notice Number" to generate a new Notice Number

Copy the Number generated by the system and enter this same number in the Notice to be uploaded.

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

BACK

**SUBMIT**

13. Click the **PROCEED** button.

**Note:** Intimation of this Notice will be sent through an email to the applicant and concerned officer and Jurisdictional Officer will be copied as CC in the mail.

In case of unregistered applicant, Notice will be sent through an email to the applicant and Concerned Officer and/or Jurisdictional Officer will be copied as CC in the mail.



## Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.

CANCEL

PROCEED

14. The updated **Case Detail** page is displayed, with the table containing the record of the hearing just issued. Also, system would send the intimation to the taxpayer via email and SMS, and make this personal hearing notice available on the taxpayer's dashboard.

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER

ADD NOTICE

	Notice Number	Subject	Hearing		Issued On	Issued By	Previous Date of hearing	Status of Previous Hearing
			Date	Place				
	<div></div> <a href="#">ZA2008180004430</a>	Advance Ruling Appeal Order	22/08/2018	Delhi	14/08/2018	Sheetal Raosaheb Tambe, Additional Commissioner	NA	NA
	<div></div> <a href="#">ZA2008180002145</a>	Advance Ruling Appeal Order	09/08/2018	sdg	08/08/2018	Rajesh Pathak, Data Entry Operators	08/08/2018	Hearing Adjourned by Authority on Application filed by Taxpayer or Department
	<div></div> <a href="#">ZA200818000202A</a>	Advance Ruling Appeal Order	08/08/2018	fdg	07/08/2018	Rajesh Pathak, Data Entry Operators	07/08/2018	Hearing Adjourned by Authority on Application filed by Taxpayer or Department

REPLY

[Go back to the Main Menu](#)

## C (2). Issue Adjournment Notice

Issue Adjournment Notice functionality will be used by either Registrar or any of the two Authority Members to issue notice for adjournment of personal hearing and intimating the new date and time for personal hearing.

To issue adjournment notice, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Hearing/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **Adjournment**.

APPLICATIONS	<b>ADD NOTICE ▾</b>								
<b>NOTICES</b>	Hearing Adjournment			Hearing					
REPLIES		Subject	Date	Place	Issued On	Issued By	Previous Date of hearing	Status of Previous Hearing	
PROCEEDINGS	● ZA2008180004430	Advance Ruling Appeal Order	22/08/2018	Delhi	14/08/2018	Sheetal Raosaheb Tambe, Additional Commissioner	NA	NA	
ORDERS	● ZA2008180002145	Advance Ruling Appeal Order	09/08/2018	sdg	08/08/2018	Rajesh Pathak, Data Entry Operators	08/08/2018	Hearing Adjourned by Authority on Application filed by Taxpayer or Department	
RECTIFICATION	● ZA200818000202A	Advance Ruling Appeal Order	08/08/2018	fdg	07/08/2018	Rajesh Pathak, Data Entry Operators	07/08/2018	Hearing Adjourned by Authority on Application filed by Taxpayer or Department	
ADDITIONAL DOCUMENT									
VOID ORDER									

REPLY

3. The **Adjournment** page is displayed.

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

ADDITIONAL DOCUMENT

VOID ORDER

Type of Notice \*

Adjournment

Notice No \*

Generate Notice Number

Subject \*

Select ▼

Previous Date of Hearing \*

DD/MM/YYYY

Status of Previous hearing \*

New Date of Hearing \*

DD/MM/YYYY

New Time of Hearing \*

▼

HH

▼

MM

▼

Place of Hearing \*

Enter place of hearing

Upload Notice \*

Choose File

No file chosen

• indicates mandatory fields

Click on the link "Generate Notice Number" to generate a new Notice Number

Copy the Number generated by the system and enter this same number in the Notice to be uploaded.

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

BACK

SUBMIT

- Click the **Generate Notice Number** to generate a new notice number. Copy the number generated by the system and enter this same number in the notice to be uploaded.
- Select the **Subject** from the drop-down list to select the purpose of calling the hearing.

Subject \*

Select ▼

Select

Acceptance of Condonation of Delay

Advance Ruling Appeal Order

Advance Ruling Void

Others

Rejection of Condonation of Delay

Rectification of Order

Rejection of Rectification Application

- Select the **Previous Date of Hearing** using the calendar.
- Select the **Status of Previous hearing** from the drop-down list.

**Note:** Previous Date of Hearing and Status of Previous fields are mandatory if Type of Notice is selected as "Adjournment" and optional if Type of Notice is selected as "Hearing".

Status of Previous hearing

Select ▼

Select

Hearing Adjourned by Authority on Application filed by Taxpayer or Department

Hearing Attended

Hearing Adjourned by Authority on Administrative ground

8. Select the **New Date of Hearing** using the calendar.
9. Select the **New Time of Hearing** from the drop-down list.
10. In the **Place of Hearing** field, enter the address of place where hearing will happen.
11. Click the **Choose File** button to upload the notice.

**Note:** You can upload PDF file with maximum size of upload as 5 MB. You can click the **DELETE** button to delete the uploaded notice.

12. Click the **SUBMIT** button.

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER

Type of Notice •

Adjournment

Notice Number •

ZA240818000082Y

[Generate Notice Number](#)

Subject •

Advance Ruling Void ▼

Previous Date of Hearing •

13/08/2018


New Date of Hearing •

22/08/2018

Place of Hearing •

Delhi

Upload Notice •

 Document.pdf

• indicates mandatory fields

Click on the link "Generate Notice Number" to generate a new Notice Number

Copy the Number generated by the system and enter this same number in the Notice to be uploaded.

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

BACK

**SUBMIT**

13. Click the **PROCEED** button.



## Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.

CANCEL

PROCEED

**Note:** Intimation of this Notice will be sent through an email to the applicant and concerned officer and Jurisdictional Officer will be copied as CC in the mail.

In case of unregistered applicant, Notice will be sent through an email to the applicant and Concerned Officer and/or Jurisdictional Officer will be copied as CC in the mail.

14. The updated **Case Detail** page is displayed, with the table containing the record of the adjournment just issued. Also, system would send the intimation to the taxpayer via email and SMS, and make this adjournment notice available on the taxpayer's dashboard.

APPLICATIONS

ADD NOTICE ▾

NOTICES

REPLIES

PROCEEDINGS

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER

	Notice Number	Subject	Hearing		Issued On	Issued By	Previous Date of hearing	Status of Previous Hearing
			Date	Place				
	<a href="#">ZA240818000082Y</a>	Advance Ruling Void	22/08/2018	Delhi	14/08/2018	Natarajan Kopperundevi,	13/08/2018	Hearing Adjourned by Authority on Application filed by Taxpayer or Department

REPLY

[Go back to the Main Menu](#)

### C (3). Reply to Notice

Reply to Notice functionality will be used by the Applicant (Taxpayer) and Jurisdictional Officer/ Concerned Officer.

Whenever Authority or Appellate Authority issues notice for personal hearing, the Taxpayer / Jurisdictional officer / Concerned Officer may submit their reply to that Notice. They can also submit any required document using this service, if asked by the Authority in the Notice.

This functionality is optional if the applicant wants to physically submit any additional document. They can submit the document at the time of personal hearing.

To reply to notice, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Hearing/Adjournment*) issued against the case created.
2. Select the **NOTICE NUMBER**.
3. Click the **REPLY** button.

APPLICATIONS								
NOTICES								
REPLIES								
PROCEEDINGS								
ORDERS								
RECTIFICATION								
ADDITIONAL DOCUMENT								
VOID ORDER								

	Notice Number	Subject	Hearing		Issued On	Issued By	Previous Date of hearing	Status of Previous Hearing
			Date	Place				
	ZA240818000082Y	Advance Ruling Void	22/08/2018	Delhi	14/08/2018	Natarajan Kopperundevi,	13/08/2018	Hearing Adjourned by Authority on Application filed by Taxpayer or Department

REPLY

4. The **Reply** application is displayed. Application Details and your details are auto-populated. The remaining details must be filled manually.

Goods and Services Tax

MUKESH DHANIBHAI KARSHALA

Gujarat, Gujarat

Skip to Main Content

A<sup>+</sup> A<sup>-</sup>

Dashboard

Services

Help

Grievances

Statutory Functions

Dashboard

Advance Ruling

GST ARA - 01

English

ARN

AD240818000014K

GSTIN/UTIN/Temporary Id

24ABCPM8147P1Z6

Date of Application/Case Creation

12/08/2018

Status

Admitted

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

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RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER

Application Details

Notice No

ZA240818000082Y

Application Type

Reply

Details of Respondent

Name of the Respondent

MUKESH DHANIBHAI KARSHALA

Designation of the Respondent

Commercial Tax Officer

Address of the Respondent

66, taluk office building, Pasumpon

Contact Details of Respondent

Email Id of the Respondent

rohitash\_singh@infosys.com

Mobile Number of the Respondent

2598162435

Details of Reply

Upload the filled template

Choose File

No file chosen

Download Template

Click here to view the steps for converting the filled application Word template to PDF file format.

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Click on Add Document button to add the uploaded supporting document

Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

Verification

I, MUKESH DHANIBHAI KARSHALA, son/daughter/wife of

do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as Commercial Tax Officer(designation) and that I am competent to make this application and verify it.

Name of Jurisdictional Officer / Concerned Officer

select

Designation of Jurisdictional / Concerned Officer

Date

Place

BACK

PREVIEW

PROCEED TO FILE

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Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

- Click **Download Template** to download and manually fill details of Reply. After the details are filled, convert the file into a pdf format. Click **Choose File** button under **Details of Reply** field to upload the this PDF on the GST Portal.
- If required, you can also upload supporting documents. This is not a mandatory field. To upload, first fill **Enter Document Description** field and then click **Choose File** to upload them.
- Enter **Verification** details and **Place**.
- Click **PREVIEW** to download and review your Reply.



## Reply To Notice Application

### Application Details:

Notice No  
ZA240818000224

Application Type  
Reply

### Details of Respondent:

Name of the Respondent  
MUKESH DHANJIBHAI  
KARSHALA

Designation of the Respondent  
Commercial Tax Officer

Address of the Respondent  
66, taluk office building,  
Pasumpon muthuramalingam  
salai R A Puram, Chennai ,600028

### Contact Details of Respondent:

Email Id of the Respondent  
rohitash\_singh@infosys.com

Mobile Number of the Respondent  
2598162435

### Details of Reply

Reply To Notice

### Upload Supporting Documents

### Verification

☒ I, MUKESH DHANJIBHAI KARSHALA, son/daughter/wife of kamil do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as Commercial Tax Officer (designation) and that I am competent to make this application and verify it.

Name of Jurisdictional Officer / Concerned Officer  
MUKESH DHANJIBHAI KARSHALA

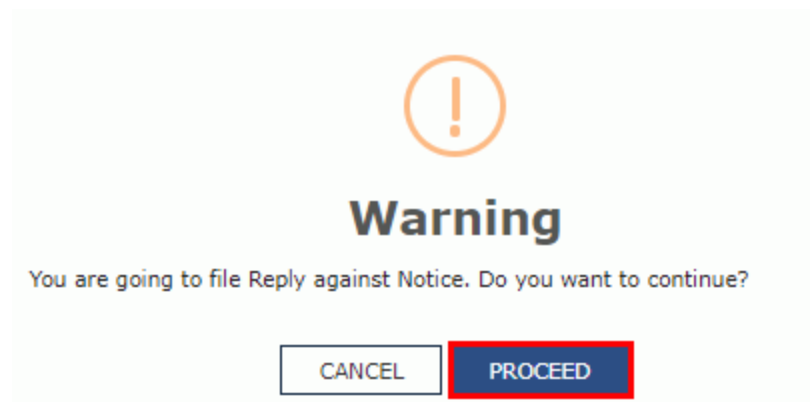
Designation of Jurisdictional / Concerned Officer  
Commercial Tax Officer

Date  
16/08/2018

Place  
delhi

10. Click **PROCEED TO FILE**.





12. The **Submit Application** page is displayed. Click **ISSUE WITH DSC**.

Dashboard > Notice/Reminder/Order
English

ARN	Date	GSTIN
AD240818000014K	16/08/2018	24ABCPM8147P1Z6

## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

13. The **Acknowledgement** page is displayed. Click OK.

Dashboard >
English

Your reply has been filed against Notice No. ZA240818000082Y dated 14/08/2018. Your Reply Reference No. is ZA240818000094T dated 16/08/2018

14. GST System automatically directs you to the REPLIES tab where the reply you just filed will be displayed in a table.

APPLICATIONS				
NOTICES				
<b>REPLIES</b>				
PROCEEDINGS				
ORDERS				
RECTIFICATION				
ADDITIONAL DOCUMENT				
VOID ORDER				

Reply No.	Notice No	Filed By	Date of Reply	Supporting Documents
ZA240818000094T	ZA240818000082Y	MUKESH DHANJIBHAI KARSHALA , B24000000001249	16/08/2018	NA

**Note:** Once the reply is submitted, the Reply link in the NOTICES tab will get disabled. You can submit only one reply per each Notice.

[Go back to the Main Menu](#)

## D. View Replies by Taxpayer

To view replies submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the taxpayer.
2. Click the Reply No. link to download the reply of the taxpayer in PDF format. You can also click the documents link in the **Supporting Documents** section to download supporting documents attached by the taxpayer.

APPLICATIONS				
NOTICES				
<b>REPLIES</b>				
PROCEEDINGS				
ORDERS				
REFER				
ADDITIONAL DOCUMENT				
VOID ORDER				

Reply No.	Notice No	Filed By	Date of Reply	Supporting Documents
<a href="#">ZA2408180000810</a>	ZA2408180000505	Firoz Abdulrazak Bhatkar , B24000000001255	13/08/2018	NA
<a href="#">ZA240818000064W</a>	ZA2408180000490	Firoz Abdulrazak Bhatkar , B24000000001255	12/08/2018	NA

[Go back to the Main Menu](#)

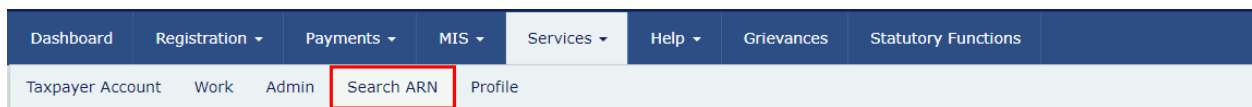
## E. Add Proceedings Details

Add Proceedings details functionality will be used by Steno or any of the two members of the Authority to upload the Case Proceedings Record Sheet.

After every hearing, a case proceedings record sheet is prepared by Steno, which will be uploaded here using Add Proceedings functionality.

This tab displays all the proceedings record sheet regarding a particular hearing. Only Steno and Authority Members can upload the proceedings record sheet. Registrar can only view the Proceeding details.

1. To add details related to proceedings, navigate to **Services > Search ARN** link.



2. Enter the **ARN** number.

3. Click the **SEARCH** button.

The screenshot shows the 'Search ARN' page. At the top, there is a breadcrumb 'Dashboard > Search ARN' and a language selector 'English'. Below this is a section titled 'Application Inbox'. On the right side, there is a red dot icon with the text 'indicates mandatory fields'. In the center, there is a label 'ARN : •' followed by a text input field containing the placeholder 'Enter ARN ID'. To the right of the input field is a blue button labeled 'SEARCH'.

4. Click the **ARN/RFN** hyperlink to view the ARN/RFN details.

The screenshot shows the 'Search ARN' page with the search results displayed. The input field now contains the value 'AD200418000019Q'. Below the input field and the 'SEARCH' button is a table with the following data:

ARN/RFN	Applicants Name	Date of Filing	Status	Type of Application
AD200418000019Q	Amit chandrakishor Singh	20/04/2018	Admitted	ADVANCE RULING

The 'ARN/RFN' cell in the first row of the table is highlighted with a red rectangular box.

5. Click the **PROCEEDINGS** tab.

6. Click the **ADD PROCEEDINGS** button.

APPLICATIONS
NOTICES
REPLIES
<b>PROCEEDINGS</b>
ORDERS
ADDITIONAL DOCUMENT
VOID ORDER

ADD PROCEEDINGS

7. Select the **Date of Hearing** using the calendar for which proceedings are uploaded.
  8. In the **Name of the Parties Appeared** field, enter the name of those people who attended the hearing. All the names has to be separated by comma.
  9. Click the **Choose File** button to upload the Proceedings Record sheet.
- Note:** You can upload PDF file with maximum size of upload as 5 MB.
10. Click the **SUBMIT** button.
- Note:** You can click the **DELETE** button to delete the uploaded file. You can delete the proceedings uploaded, till the proceedings are not submitted.

APPLICATIONS
NOTICES
REPLIES
<b>PROCEEDINGS</b>
ORDERS
ADDITIONAL DOCUMENT
VOID ORDER

• Indicates Mandatory Fields

Date of Hearing : •  

DD/MM/YYYY

📅

Name of the Parties Appeared : •

Upload Proceeding's Record Sheet •  

Doc1.pdf

❗ Only PDF file format is allowed.

❗ Maximum file size for upload is 5 MB.

BACK

SUBMIT

11. Click the **PROCEED** button.



## Warning

You are going to upload proceedings. Do you want to continue ?

CANCEL

PROCEED

12. The updated **Case Detail** page is displayed, with the table containing the record of the proceedings just added. After Proceeding are successfully submitted, the updated details will be visible to Registrar, Steno, Jurisdictional Officer- Authority for Advance Ruling, concerned Officer and both the Authority Members.

APPLICATIONS	ADD PROCEEDINGS			
NOTICES				
REPLIES				
PROCEEDINGS				
ORDERS				
ADDITIONAL DOCUMENT				
VOID ORDER				

Date Of Hearing	Name Of The Parties Appeared	Download Proceedings Record Sheet	Updated By
14/08/2018	Rakesh Kumar, Santosh Kumar	<a href="#">Proceedings</a>	APEXA NAVIN DAMANIA ,

[Go back to the Main Menu](#)

## F (1). Issue an Order

Issue an Order functionality will be used by any of the two Authority Members / Steno of Authority. Authority members/ Steno will use this functionality to upload and issue the pdf Order, which they have prepared offline.

To add order details, perform following steps:

1. On the Case Detail page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays all the orders passed against that application.

2. Select the type of order to be issued from the **ADD ORDER** drop-down list.

APPLICATIONS	<b>ADD ORDER ▾</b> Acceptance of Condonation of Delay Appeal Order (Confirming Advance Ruling) Appeal Order (Modifying Advance Ruling) Declaring Advance Ruling Void Dropping Void Proceedings Rejection of Condonation of Delay Rectification of Order Rejection of Rectification Application	FILE APPEAL	INITIATE RECTIFICATION	INITIATE ORDER VOID
NOTICES				
REPLIES				
PROCEEDINGS				
<b>ORDERS</b>				
RECTIFICATION				
ADDITIONAL DOCUMENT				
VOID ORDER				

3. The Order page is displayed.

• indicates mandatory fields

Type of Order •  
Acceptance of Condonation of Delay

Order No. •  
[Generate Order Number](#)

Click on the link "Generate Order Number" to generate a new Order Number  
Copy the Number generated by the system and enter this same number in the Order to be uploaded.

Passed By - Member (Centre) •  
Ms Kavya K, Additional Commissione

Passed By - Member (State) •  
Mr VIPULKUMAR MOHANBHAI PATEL

Upload Order •  
[Choose File](#) No file chosen

Only PDF file format is allowed.  
Maximum file size for upload is 10MB.

BACK SUBMIT

4. Click the **Generate Order Number** to generate a new order number. Copy the number generated by the system and enter this same number in the order to be uploaded.

**Note:** In the **Passed By - Member (Centre)** and **Passed By - Member (State)** field, name of the member from Centre and State who will pass the order is auto-populated.

5. Click the **Upload Order** button to upload the PDF copy of the order.

**Note:**

- You can upload PDF file with maximum size of upload as 10 MB.
- Authority members must attach their own DSC inside the PDF before uploading it on the GST portal. GST Portal will not check the PDF whether DSC is attached in it or not.

6. Click the **SUBMIT** button.

**Note:** You can click the **DELETE** button to delete the uploaded file. You can delete the order uploaded, till the order is not submitted.

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER


• indicates mandatory fields

Type of Order•  
Acceptance of Condonation of Delay

Order No •  
ZA2408180000870  
[Generate Order Number](#)

Passed By - Member (Centre)•  
Ms Kavya K, Additional Commissione

Passed By - Member (State)•  
Mr VIPULKUMAR MOHANBHAI PATEL

Upload Order•  
  
Document.pdf

Click on the link "Generate Order Number" to generate a new Order Number

Copy the Number generated by the system and enter this same number in the Order to be uploaded.


Only PDF file format is allowed.

Maximum file size for upload is 10MB.

BACK

SUBMIT

7. Click the **PROCEED** button.



## Warning

You are going to issue the Order. Do you want to continue ? Note: Once issued, order cannot be deleted.

CANCEL

PROCEED

8. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued.

APPLICATIONS	<div>ADD ORDER ▾</div> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Order No.</th> <th rowspan="2">Type of Order</th> <th rowspan="2">Date of Order</th> <th colspan="2">Passed By</th> </tr> <tr> <th>Centre Member</th> <th>State Member</th> </tr> </thead> <tbody> <tr> <td>⊙</td> <td>ZA2408180000870</td> <td>Acceptance of Condonation of Delay</td> <td>16/08/2018</td> <td>Ms Kavya K, Additional Commissioner</td> <td>Mr VIPULKUMAR MOHANBHAI PATEL</td> </tr> </tbody> </table> <div> <div>FILE APPEAL</div> <div>INITIATE RECTIFICATION</div> <div>INITIATE ORDER VOID</div> </div>		Order No.	Type of Order	Date of Order	Passed By		Centre Member	State Member	⊙	ZA2408180000870	Acceptance of Condonation of Delay	16/08/2018	Ms Kavya K, Additional Commissioner	Mr VIPULKUMAR MOHANBHAI PATEL
						Order No.	Type of Order	Date of Order	Passed By						
		Centre Member	State Member												
⊙		ZA2408180000870	Acceptance of Condonation of Delay	16/08/2018	Ms Kavya K, Additional Commissioner	Mr VIPULKUMAR MOHANBHAI PATEL									
NOTICES															
REPLIES															
PROCEEDINGS															
<b>ORDERS</b>															
RECTIFICATION															
ADDITIONAL DOCUMENT															
VOID ORDER															

**Note:**

- Steno and Registrar themselves will not have the facility to initiate Suo moto Rectification and Initiate Void Order.
- Authority members will have the facility to initiate Suo moto Rectification and Initiate Void Order.

[Go back to the Main Menu](#)

## F (2) File Appeal

Appeal can be filed either by the Applicant (i.e. Taxpayer) or the Department (i.e. Jurisdictional officer / Concerned Officer) against the Advance Ruling pronounced by the Authority for Advance Ruling. Appeal is filed, in case, if the Taxpayer or the Department are aggrieved by the ruling given by the Authority.

To file appeal, perform following steps:

1. On the Case Detail page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays all the orders passed against that application.
2. Select the Order No. and click the **FILE APPEAL** button.

APPLICATIONS	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th rowspan="2">Order No.</th> <th rowspan="2">Type of Order</th> <th rowspan="2">Date of Order</th> <th colspan="2">Passed By</th> </tr> <tr> <th>Centre Member</th> <th>State Member</th> </tr> </thead> <tbody> <tr> <td>⊙</td> <td>ZA2406180000351</td> <td>Advance ruling order</td> <td>14/06/2018</td> <td>Mr Firoz Abdulrazak Bhatkar, Additional Commissioner</td> <td>Mrs Rakhi Rajan, Additional Commissioner, Additional Commissioner</td> </tr> </tbody> </table> <div> <div>FILE APPEAL</div> <div>INITIATE RECTIFICATION</div> <div>INITIATE ORDER VOID</div> </div>		Order No.	Type of Order	Date of Order	Passed By		Centre Member	State Member	⊙	ZA2406180000351	Advance ruling order	14/06/2018	Mr Firoz Abdulrazak Bhatkar, Additional Commissioner	Mrs Rakhi Rajan, Additional Commissioner, Additional Commissioner
						Order No.	Type of Order	Date of Order	Passed By						
		Centre Member	State Member												
⊙		ZA2406180000351	Advance ruling order	14/06/2018	Mr Firoz Abdulrazak Bhatkar, Additional Commissioner	Mrs Rakhi Rajan, Additional Commissioner, Additional Commissioner									
NOTICES															
REPLIES															
PROCEEDINGS															
<b>ORDERS</b>															
ADDITIONAL DOCUMENT															
VOID ORDER															

3. The **File Appeal** page is displayed. Application Details and your details are auto-populated. The remaining details must be filled manually.

ARN  
**AD240518000003T**GSTIN/UIN/Temporary Id  
**24ABCPM8147P1Z6**Date of Application/Case Creation  
**04/05/2018**Status  
**Void Proceedings Initiated**[APPLICATIONS](#)[NOTICES](#)[REPLIES](#)[PROCEEDINGS](#)**[ORDERS](#)**[ADDITIONAL  
DOCUMENT](#)[VOID ORDER](#)

\* Indicates mandatory fields

**Application Type: Appeal to the Appellate Authority for Advance Ruling****Appellant Details**

Name of Jurisdictional Officer/Concerned Officer	Designation of Jurisdictional Officer/Concerned Officer
MUKESH DHANIBHAI KARSHALA	Commercial Tax Officer
E-mail Id of Jurisdictional Officer/Concerned Officer	Mobile Number of Jurisdictional Officer/Concerned Officer
rohitash_singh@infosys.com	2598162435

**Order Details**

Advance Ruling Order Number	Date of Communication of order
ZA24061800000351	14/06/2018

**Taxpayer Details**

GSTIN / UIN/Temporary Id of the person who has sought Advance Ruling	Legal Name of the person who has sought advance Ruling
24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY

**Appeal Details**

No. of days delay in filing Appeal	<p>❶ No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.</p> <p>❷ In case of delay in filing Appeal, please attach Details for Condonation of Delay (COD) in the supporting document section.</p>
33	

**Details of Appeal for Advance Ruling Application****Upload the filled template \***[Choose File](#) No file chosen[Download Template](#)

❶ Click here to view the steps for converting the filled application Word template to PDF file format.

❷ Only PDF file format is allowed.

❸ Maximum file size for upload is 5MB.

**Upload Supporting Documents**

Enter Document Description

[Choose File](#) No file chosen

❶ Click on Add Document button to add the uploaded supporting document

❷ Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

❸ Only PDF file format is allowed.

❹ Maximum file size for upload is 5MB.

Whether the Jurisdictional Officer / Concerned Officer wishes to be heard in person ? \*

☐ Yes ☐ No

**Verification \***

☐ I, **MUKESH DHANIBHAI KARSHALA** (Name of JO/CO), son/daughter/wife of  do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as **Commercial Tax Officer** (designation) and that I am competent to make this application and verify it.

Name of Jurisdictional Officer/Concerned Officer	Designation of Jurisdictional Officer/Concerned Officer
<input type="text" value="select"/>	<input type="text"/>
Date	Place
<input type="text"/>	<input type="text" value="Enter Place"/>

[BACK](#)[PREVIEW](#)[PROCEED TO FILE](#)

4. Click **Download Template** to download and manually fill details of Reply. After the details are filled, convert the file into a pdf format. Click **Choose File** button under **Details of Reply** field to upload the this PDF on the GST Portal.
5. If required, you can also upload supporting documents. This is not a mandatory field. To upload, first fill **Enter Document Description** field and then click **Choose File** to upload them.
6. Select Yes/ No for Whether the Jurisdictional Officer / Concerned Officer wishes to be heard in person? field.
7. Enter **Verification** details and **Place**.
8. Click **PREVIEW** to download and review your Reply.

ARN  
**AD240518000003T**GSTIN/UIN/Temporary Id  
**24ABCPM8147P1Z6**Date of Application/Case Creation  
**04/05/2018**Status  
**Void Proceedings Initiated**[APPLICATIONS](#)[NOTICES](#)[REPLIES](#)[PROCEEDINGS](#)**[ORDERS](#)**[ADDITIONAL  
DOCUMENT](#)[VOID ORDER](#)

\* Indicates mandatory fields

**Application Type: Appeal to the Appellate Authority for Advance Ruling****Appellant Details**

Name of Jurisdictional Officer/Concerned Officer	Designation of Jurisdictional Officer/Concerned Officer
MUKESH DHANIBHAI KARSHALA	Commercial Tax Officer
E-mail Id of Jurisdictional Officer/Concerned Officer	Mobile Number of Jurisdictional Officer/Concerned Officer
rohitash_singh@infosys.com	2598162435

**Order Details**

Advance Ruling Order Number	Date of Communication of order
ZA24061800000351	14/06/2018

**Taxpayer Details**

GSTIN / UIN/Temporary Id of the person who has sought Advance Ruling	Legal Name of the person who has sought advance Ruling
24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY

**Appeal Details**

No. of days delay in filing Appeal	<p>❖ No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.</p> <p>❖ In case of delay in filing Appeal, please attach Details for Condonation of Delay (COD) in the supporting document section.</p>
33	

**Details of Appeal for Advance Ruling Application****Upload the filled template \***  
Document.pdf

[Download Template](#)

❖ Click here to view the steps for converting the filled application Word template to PDF file format.

❖ Only PDF file format is allowed.

❖ Maximum file size for upload is 5MB.

**Upload Supporting Documents**

Enter Document Description

[Choose File](#) No file chosen

❖ Click on Add Document button to add the uploaded supporting document

❖ Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

❖ Only PDF file format is allowed.

❖ Maximum file size for upload is 5MB.

Whether the Jurisdictional Officer / Concerned Officer wishes to be heard in person ? \*

☒ Yes ☐ No**Verification \***

☒ I, **MUKESH DHANIBHAI KARSHALA** (Name of JO/CO), son/daughter/wife of **Kamla Devi** do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as **Commercial Tax Officer** (designation) and that I am competent to make this application and verify it.

Name of Jurisdictional Officer/Concerned Officer	Designation of Jurisdictional Officer/Concerned Officer
MUKESH DHANIBHAI KARSH	Commercial Tax Officer
Date	Place
16/08/2018	Delhi

[BACK](#) [PREVIEW](#) [PROCEED TO FILE](#)

9. The PDF is displayed.

<b>Application Type: Appeal to the Appellate Authority for Advance Ruling</b>	
<b><u>Appellant Details:</u></b>	
Name of Jurisdictional Officer/Concerned Officer MUKESH DHANJIBHAI KARSHALA E-mail Id of Jurisdictional Officer/Concerned Officer rohitash_singh@infosys.com	Designation of Jurisdictional Officer/Concerned Officer Commercial Tax Officer Mobile Number of Jurisdictional Officer/Concerned Officer 2598162435
<b><u>Order Details:</u></b>	
Advance Ruling Order Number ZA2406180000351	Date of Communication of order 14/06/2018
<b><u>Taxpayer Details:</u></b>	
GSTIN / UIN/Temporary Id of the person who has sought Advance Ruling 24ABCPM8147P1Z6	Legal Name of the person who has sought advance Ruling PRAVINBHAI KALIDAS MISTRY
<b><u>Appeal Details:</u></b>	
No. of days delay in filing Appeal 33	
<b><u>Details of Appeal for Advance Ruling Application:</u></b>	
Document.pdf	
Supporting Documents: None	
Whether the Jurisdictional Officer / Concerned Officer wishes to be heard in person ? No	
<b><u>Verification</u></b>	
<input checked="" type="checkbox"/> I, MUKESH DHANJIBHAI KARSHALA son/daughter/wife of Kamla Devi do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as Commercial Tax Officer (designation) and that I am competent to make this application and verify it.	
Name of Jurisdictional Officer/Concerned Officer MUKESH DHANJIBHAI KARSHALA	Designation of Jurisdictional Officer/Concerned Officer Commercial Tax Officer
Date 16/08/2018	Place Delhi

10. Click **PROCEED TO FILE**.



ARN <b>AD240518000003T</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>04/05/2018</b>	Status <b>Void Proceedings Initiated</b>
-------------------------------	--	--	---

## APPLICATIONS

## NOTICES

## REPLIES

## PROCEEDINGS

## ORDERS

## ADDITIONAL

## DOCUMENT

## VOID ORDER

\* Indicates mandatory fields

## Application Type: Appeal to the Appellate Authority for Advance Ruling

## Appellant Details

Name of Jurisdictional Officer/Concerned Officer MUKESH DHANIBHAI KARSHALA	Designation of Jurisdictional Officer/Concerned Officer Commercial Tax Officer
E-mail Id of Jurisdictional Officer/Concerned Officer rohitash_singh@infosys.com	Mobile Number of Jurisdictional Officer/Concerned Officer 2598162435

## Order Details

Advance Ruling Order Number ZA2406180000351	Date of Communication of order 14/06/2018
--	--

## Taxpayer Details

GSTIN / UIN/Temporary Id of the person who has sought Advance Ruling 24ABCPM8147P1Z6	Legal Name of the person who has sought advance Ruling PRAVINBHAI KALIDAS MISTRY
---	---

## Appeal Details

No. of days delay in filing Appeal 33	<ul style="list-style-type: none"><li>No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.</li><li>In case of delay in filing Appeal, please attach Details for Condonation of Delay (COD) in the supporting document section.</li></ul>
--	---

## Details of Appeal for Advance Ruling Application

## Upload the filled template \*

  
Document.pdf

[Download Template](#)

- Click here to view the steps for converting the filled application Word template to PDF file format.
- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.

## Upload Supporting Documents

Enter Document Description

[Choose File](#) No file chosen

- Click on Add Document button to add the uploaded supporting document
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.
- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.

Whether the Jurisdictional Officer / Concerned Officer wishes to be heard in person ? \*

☐ Yes ☒ No

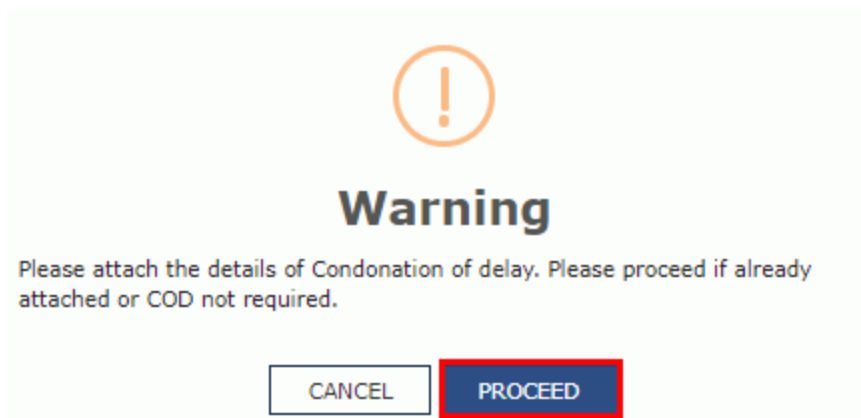
## Verification \*

☒ I, **MUKESH DHANIBHAI KARSHALA** (Name of JO/CO), son/daughter/wife of  do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as **Commercial Tax Officer** (designation) and that I am competent to make this application and verify it.

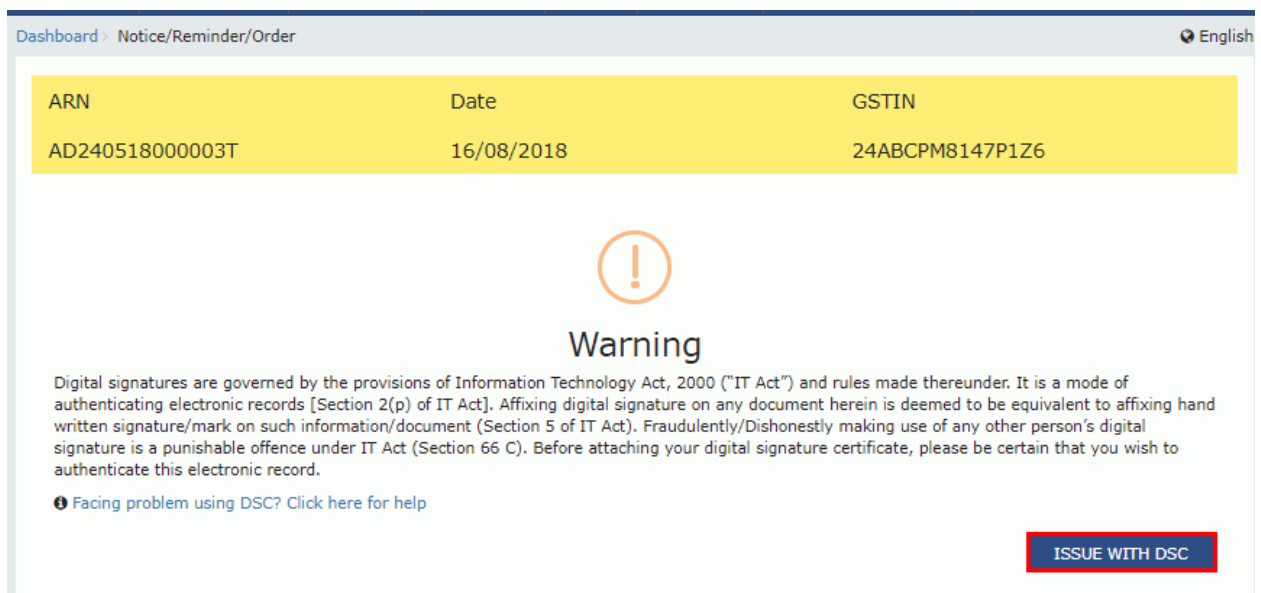
Name of Jurisdictional Officer/Concerned Officer MUKESH DHANIBHAI KARSH	Designation of Jurisdictional Officer/Concerned Officer Commercial Tax Officer
Date 16/08/2018	Place Delhi

[BACK](#) [PREVIEW](#) [PROCEED TO FILE](#)

11. Click **PROCEED**.

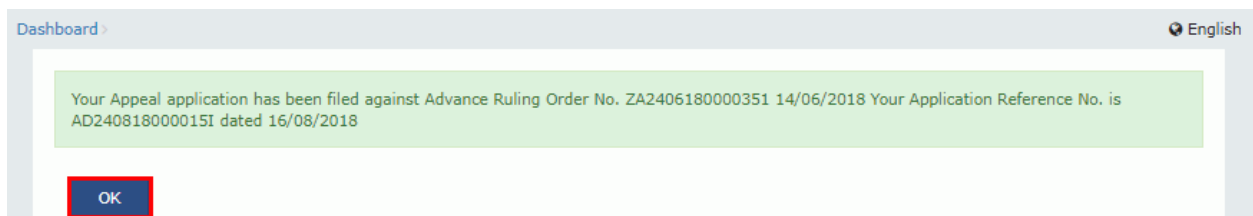


12. The **Submit Application** page is displayed. Click **ISSUE WITH DSC**.



13. The **Acknowledgement** page is displayed. Click **OK**.

14. GST System automatically directs you to the APPLICATIONS tab.



[Go back to the Main Menu](#)

### F (3). Initiate Rectification by Jurisdictional Officer/ Concerned Officer

Initiate rectification functionality will be used by only the Authority / Appellate Authority members. Authority / Appellate Authority members will use this functionality if they want to initiate Rectification against any order.

1. To initiate rectification, select the Order No. radio button and click the **INITIATE RECTIFICATION** button.

Dashboard > Advance Ruling > GST ARA - 01

English

ARN <b>AD240718000002R</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>02/07/2018</b>	Status <b>Disposed by Authority</b>
-------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER

<input type="radio"/>	<b>Order No.</b>	<b>Type of Order</b>	<b>Date of Order</b>	<b>Passed By</b>	
				<b>Centre Member</b>	<b>State Member</b>
<input checked="" type="radio"/>	<a href="#">ZA240718000007Y</a>	Advance ruling order	05/07/2018	Mr Firoz Abdulrazak Bhatkar, Additional Commissioner	Mrs Rakhi Rajan, Additional Commissioner, Additional Commissioner

FILE APPEAL

**INITIATE RECTIFICATION**

INITIATE ORDER VOID

2. The **Rectification of Order** page is displayed.

ARN  
AD240718000002RGSTIN/UIN/Temporary Id  
24ABCPM8147P1Z6Date Of Application/Case Creation  
02/07/2018Status  
Disposed by Authority[APPLICATIONS](#)[NOTICES](#)[REPLIES](#)[PROCEEDINGS](#)[ORDERS](#)[RECTIFICATION](#)[ADDITIONAL](#)[DOCUMENT](#)[VOID ORDER](#)**Application Type: Rectification of Order**

\* Indicates mandatory fields

**Details of Respondent**

Name of the Respondent	Designation of the Respondent	Address of the Respondent
MUKESH DHANJIBHAI KARSHALA	Commercial Tax Officer	

**Contact Details of Respondent**

Email Id of the Respondent	Mobile Number of the Respondent
rohitash_singh@infosys.com	2598162435

**Order Details**

Order Number	Date of Communication of Order
ZA240718000007Y	05/07/2018

**Taxpayer Details**

GSTIN / UIN/Temporary Id of the person who has sought Advance Ruling	Legal Name of the person who has sought advance Ruling
24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY

**Details for Rectification of Order\***

Upload the filled template <a href="#">Choose File</a> No file chosen	<a href="#">Download Template</a> Click here to view the steps for converting the filled application Word template to PDF file format. Only PDF file format is allowed. Maximum file size for upload is 5MB.
--	---

**Upload Supporting Documents**

Enter Document Description <input type="text"/> <a href="#">Choose File</a> No file chosen	Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing. Only PDF file format is allowed. Maximum file size for upload is 5MB.
--	---

**Verification\***

☐ I (Name of JO/CO), son/daughter/wife of  do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as **Commercial Tax Officer** (designation) and that I am competent to make this application and verify it.

Name of Jurisdictional Officer / Concerned Officer	Designation of Jurisdictional / Concerned Officer
<input type="text" value="select"/>	
Date	Place
05/07/2018	

[BACK](#) [PREVIEW](#) [PROCEED TO FILE](#)

3. To download the filing details for Rectification of Order, Click **Download Template**.

#### Details for Rectification of Order\*

Upload the filled template

Choose File

No file chosen


Download Template

Click here to view the steps for converting the filled application Word template to PDF file format.

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

4. **TemplateforRectificationdetailsbyJOCO.docx** will be downloaded in Downloads folder.

Name	Date modified	Type
 TemplateforRectificationdetailsbyJOCO.docx	05-Jul-18 3:31 PM	Micr

5. Open the document and click **Enable Editing**.

File Tools View TemplateforRectificationdetailsbyJOCO.docx (Protected View) - Word

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View.

Enable Editing

**Rectification Application before the Authority for Advance Ruling**

\* indicates mandatory fields

Application Details

* Order Number	Click or tap here to enter text.
* Date of Order	Click or tap here to enter text.
* Name and Designation of Jurisdictional Officer / Concerned Officer	Click or tap here to enter text.

\* Address of Jurisdictional Officer / concerned Officer to which notices may be sent

Building No./Flat No.	Click or tap here to enter text.
Name of the Premises/Building	Click or tap here to enter text.
Floor No.	Click or tap here to enter text.
Road / Street	Click or tap here to enter text.
Locality / Village	Click or tap here to enter text.

\* Email Address Click or tap here to enter text. || \* Address of the Applicant to which notices may be sent | Click or tap here to enter text. |

\* Statement of facts

\* Mistake(s) apparent in the order and the reason for claiming this as mistake

6. Update the template with required information.

## Rectification Application before the Authority for Advance Ruling

\* indicates mandatory fields

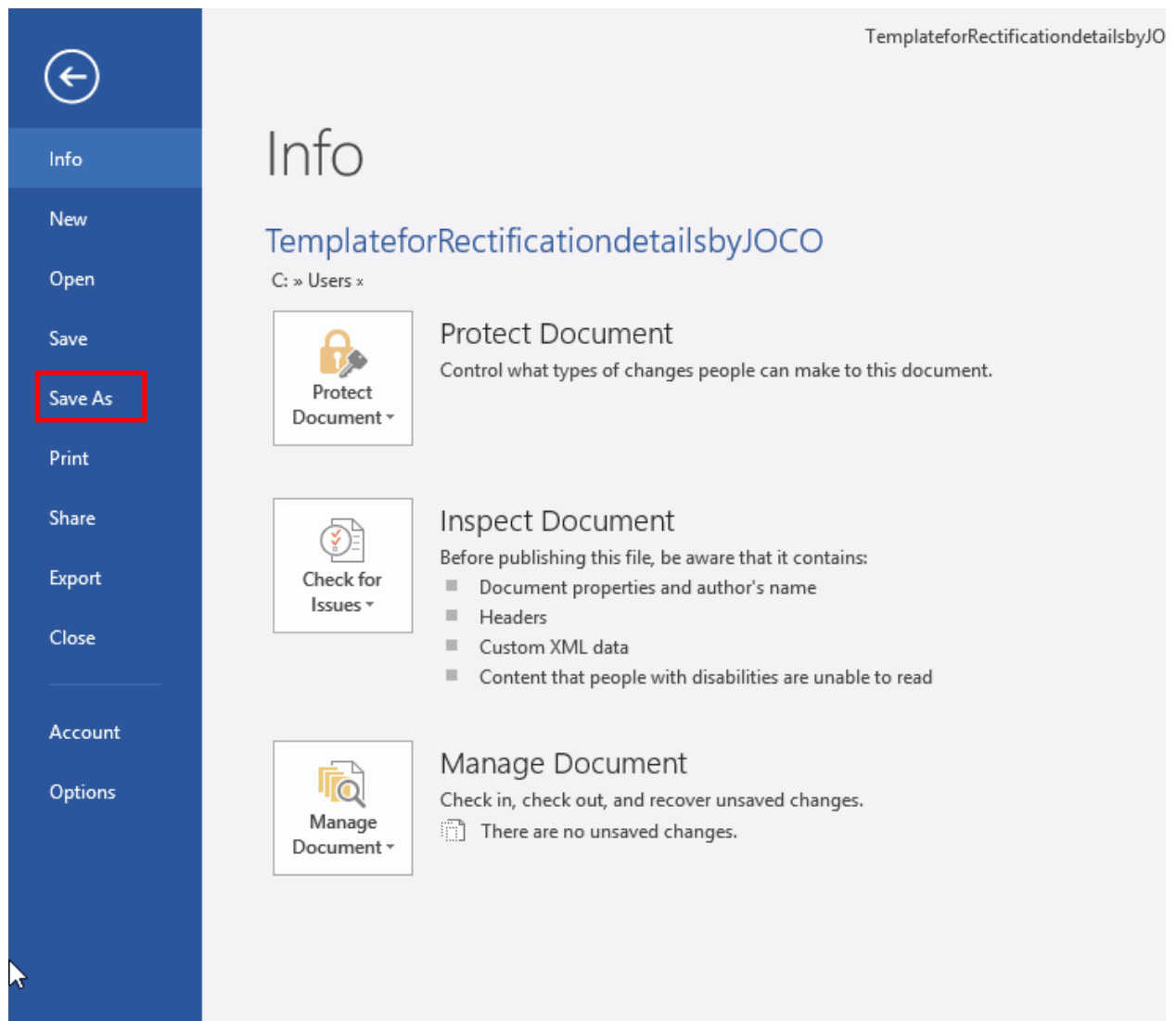
### Application Details

* Order Number	Click or tap here to enter text.
* Date of Order	Click or tap here to enter text.
* Name and Designation of Jurisdictional Officer / Concerned Officer	Click or tap here to enter text.

### \* Address of Jurisdictional Officer / concerned Officer to which notices may be sent

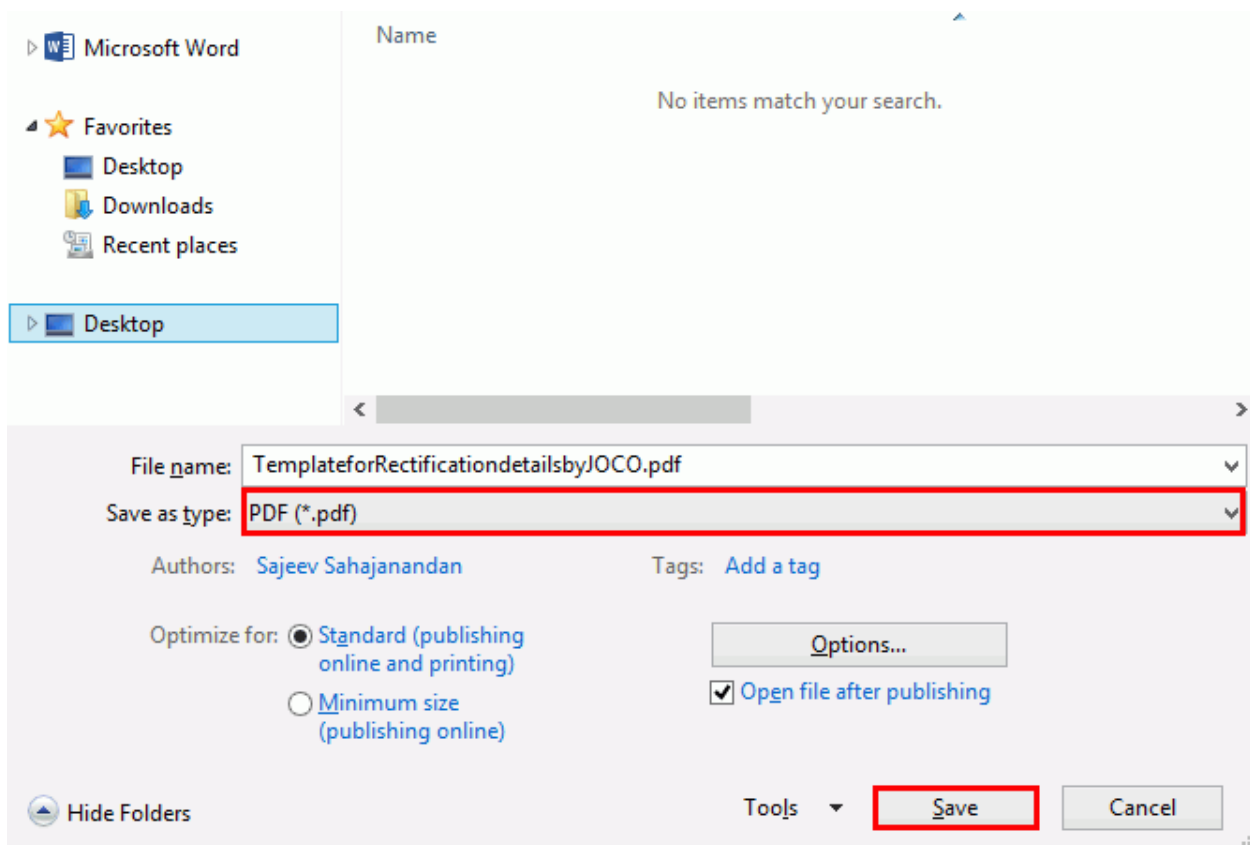
Building No./Flat No.	Click or tap here to enter text.
Name of the Premises/Building	Click or tap here to enter text.
Floor No.	Click or tap here to enter text.
Road / Street	Click or tap here to enter text.
Locality / Village	Click or tap here to enter text.
State	Select a State
City / District	Click or tap here to enter text.
Pin Code	Click or tap here to enter text.

7. Click Save As and Choose the folder to save the Template.



8. Select **Save As Type** to PDF(\*.pdf).

9. Click **SAVE**.



10. Under **Details of Rectification of Order**, upload, click the Choose file button. Navigate and select the Filled template.

#### Details for Rectification of Order\*

Upload the filled template

**Choose File** No file chosen

[Download Template](#)

**Click here** to view the steps for converting the filled application Word template to PDF file format.

**Only PDF file format is allowed.**

**Maximum file size for upload is 5MB.**

**Note:** You can upload only PDF file with maximum file size for upload of as 5 MB.

11. After the document is uploaded, you can click the Delete button if you want to delete the uploaded document.

### Details for Rectification of Order\*

Upload the filled template



Doc1.pdf



[Download Template](#)

**i** Click [here](#) to view the steps for converting the filled application Word template to PDF file format.

**i** Only PDF file format is allowed.

**i** Maximum file size for upload is 5MB.

12. Under **Upload Supporting Documents**, Enter Document Description and click the **Choose File** button. Navigate and select the Supporting Documents.

Note: You can upload only PDF file with maximum file size for upload of as 5 MB.

### Upload Supporting Documents

Enter Document Description

**Choose File**

No file chosen

**i** Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

**i** Only PDF file format is allowed.

**i** Maximum file size for upload is 5MB.

13. Select the Verification checkbox.

14. Select the Name of **Jurisdictional Officer / Concerned Officer** from the drop-down list.

15. Enter the place where form is filled.

16. Click the **PREVIEW** button to preview the document before submitting.



ARN  
AD240718000002R

GSTIN/UTN/Temporary Id  
24ABCPM8147P1Z6

Date Of Application/Case Creation  
02/07/2018

Status  
Disposed by Authority

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

RECTIFICATION

ADDITIONAL  
DOCUMENT

VOID ORDER

Application Type: Rectification of Order

Indicates mandatory fields

Details of Respondent

Name of the Respondent	Designation of the Respondent	Address of the Respondent
MUKESH DHANJIBHAI KARSHALA	Commercial Tax Officer	

Contact Details of Respondent

Email Id of the Respondent	Mobile Number of the Respondent
rohitash_singh@infosys.com	2598162435



Order Details

Order Number	Date of Communication of Order
ZA240718000007Y	05/07/2018

Taxpayer Details

GSTIN / UIN/Temporary Id of the person who has sought Advance Ruling	Legal Name of the person who has sought advance Ruling
24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY

Details for Rectification of Order

Upload the filled template	Download Template
 Doc1.pdf	
<p>Click here to view the steps for converting the filled application Word template to PDF file format.</p> <p>Only PDF file format is allowed.</p> <p>Maximum file size for upload is 5MB.</p>	

Upload Supporting Documents

Enter Document Description	<p>Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.</p> <p>Only PDF file format is allowed.</p> <p>Maximum file size for upload is 5MB.</p>
<input type="text"/>	
<input type="button" value="Choose File"/> No file chosen	

Verification

<p><input checked="" type="checkbox"/> I (Name of JO/CO),son/daughter/wife of Mukesh do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as Commercial Tax Officer (designation) and that I am competent to make this application and verify it.</p>	
Name of Jurisdictional Officer / Concerned Officer	Designation of Jurisdictional / Concerned Officer
MUKESH DHANJIBHAI KARSHALA	Commercial Tax Officer
Date	Place
05/07/2018	Delhi

BACK PREVIEW PROCEED TO FILE

17. The application for rectification of order is downloaded in PDF format.

Application for Rectification of Order		
<b><u>Details of Respondent:</u></b>		
<b>Name of the Respondent</b> MUKESH DHANJIBHAI KARSHALA	<b>Designation of the Respondent</b> Commercial Tax Officer	<b>Address of the Respondent</b> -
<b><u>Contact Details of Respondent:</u></b>		
<b>Email Id of the Respondent</b> rohitash_singh@infosys.com	<b>Mobile Number of the Respondent</b> 2598162435	
<b><u>Order Details:</u></b>		
<b>Order Number</b> ZA240718000007Y	<b>Date of Communication of order</b> 05/07/2018	
<b><u>Taxpayer Details:</u></b>		
<b>GSTIN / UIN/Temporary Id of the person who has sought Advance Ruling</b> 24ABCPM8147P1Z6	<b>Legal Name of the person who has sought advance Ruling</b> PRAVINBHAI KALIDAS MISTRY	
<b><u>Details for Rectification of Order</u></b>		
Doc1.pdf		
<b><u>Upload Supporting Documents</u></b>		

18. Click the **PROCEED TO FILE** button.

ARN  
AD240718000002RGSTIN/UIN/Temporary Id  
24ABCPM8147P1Z6Date Of Application/Case Creation  
02/07/2018Status  
Disposed by Authority[APPLICATIONS](#)[NOTICES](#)[REPLIES](#)[PROCEEDINGS](#)[ORDERS](#)[RECTIFICATION](#)[ADDITIONAL](#)[DOCUMENT](#)[VOID ORDER](#)**Application Type: Rectification of Order**

\* Indicates mandatory fields

**Details of Respondent**

Name of the Respondent	Designation of the Respondent	Address of the Respondent
MUKESH DHANJIBHAI KARSHALA	Commercial Tax Officer	

**Contact Details of Respondent**

Email Id of the Respondent	Mobile Number of the Respondent
rohitash_singh@infosys.com	2598162435


**Order Details**

Order Number	Date of Communication of Order
ZA240718000007Y	05/07/2018

**Taxpayer Details**

GSTIN / UIN/Temporary Id of the person who has sought Advance Ruling	Legal Name of the person who has sought advance Ruling
24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY

**Details for Rectification of Order\***

Upload the filled template	Download Template
 Doc1.pdf	<a href="#">Click here</a> to view the steps for converting the filled application Word template to PDF file format. * Only PDF file format is allowed. * Maximum file size for upload is 5MB.

**Upload Supporting Documents**

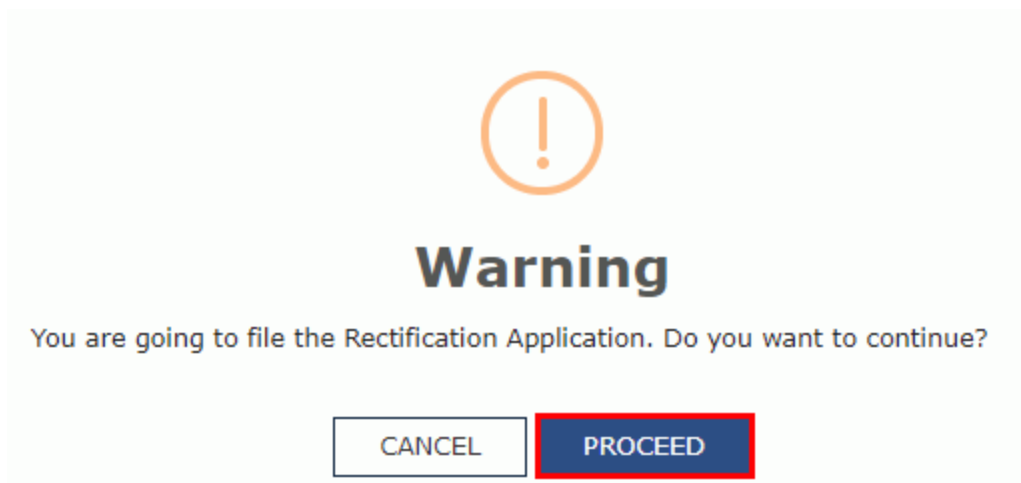
Enter Document Description	Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.
<input type="text"/>	Only PDF file format is allowed.
<a href="#">Choose File</a> No file chosen	Maximum file size for upload is 5MB.

**Verification\***

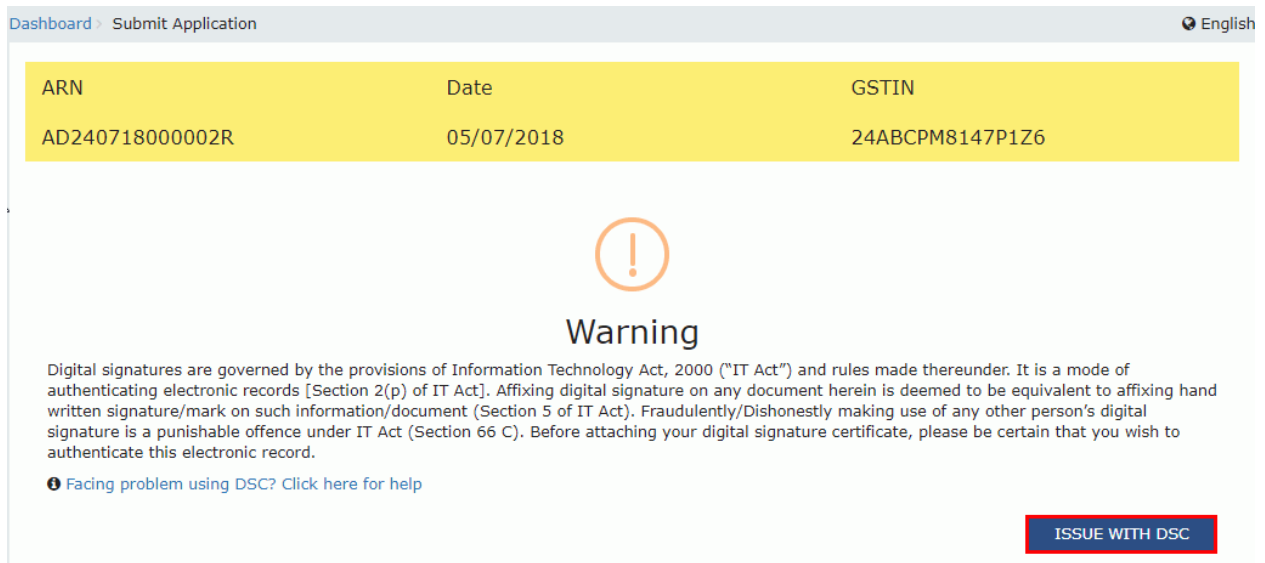
<input checked="" type="checkbox"/> I (Name of JO/CO),son/daughter/wife of Mukesh do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as <b>Commercial Tax Officer</b> (designation) and that I am competent to make this application and verify it.	
Name of Jurisdictional Officer / Concerned Officer	Designation of Jurisdictional / Concerned Officer
MUKESH DHANJIBHAI KARSHALA	Commercial Tax Officer
Date	Place
05/07/2018	Delhi

[BACK](#)[PREVIEW](#)[PROCEED TO FILE](#)

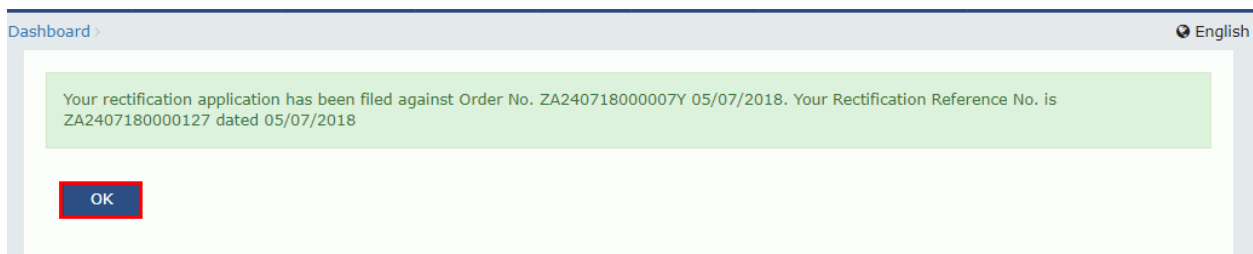
19. Click the **PROCEED** button.



20. Click the **SUBMIT WITH DSC** button.




21. A confirmation message is displayed that rectification has been filed and Rectification Reference Number is displayed. Click the **OK** button.



22. The Rectification details are displayed in **RECTIFICATION** tab.

Dashboard > Advance Ruling > GST ARA - 01 English

ARN <b>AD240718000002R</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>02/07/2018</b>	Status <b>Disposed by Authority</b>
-------------------------------	--	--	--

APPLICATIONS	<b>Rectification No.</b>	<b>Details of Rectification</b>	<b>Order No.</b>	<b>Date of Filing Rectification</b>	<b>Filed By</b>
NOTICES	ZA2407180000127	 View	ZA240718000007Y	05/07/2018	MUKESH DHANJIBH AI KARSHAL A
REPLIES					
PROCEEDINGS					
ORDERS					
<b>RECTIFICATION</b>					
ADDITIONAL DOCUMENT					
VOID ORDER					

[Go back to the Main Menu](#)

## F (4). Initiate Rectification by Authority/ Appellate Authority for Advance Ruling Member

1. To initiate rectification, select the Order No. radio button and click the **INITIATE RECTIFICATION** button.

Dashboard > Advance Ruling > GST ARA - 01 English

ARN <b>AD240618000014O</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>14/06/2018</b>	Status <b>Disposed by Authority</b>
-------------------------------	--	--	--

APPLICATIONS	<b>ADD ORDER</b>					
NOTICES		<b>Order No.</b>	<b>Type of Order</b>	<b>Date of Order</b>	<b>Passed By</b>	
REPLIES					<b>Centre Member</b>	<b>State Member</b>
PROCEEDINGS		<input checked="" type="radio"/> ZA2407180000242	Advance ruling order	05/07/2018	Mr Firoz Abdulrazak Bhatkar, Additional Commissioner	Mrs Rakhi Rajan, Additional Commissioner, Additional Commissioner
<b>ORDERS</b>						
REFER						
RECTIFICATION						
ADDITIONAL DOCUMENT						
VOID ORDER						

**FILE APPEAL** **INITIATE RECTIFICATION** **INITIATE ORDER VOID**

2. Click the **Choose File** button to upload details of rectification. Navigate and select the document.

Note: You can upload only PDF file with maximum file size for upload of as 5 MB.

Dashboard > Advance Ruling > GST ARA - 01 English

ARN <b>AD2406180000140</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>14/06/2018</b>	Status <b>Disposed by Authority</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFER  
RECTIFICATION  
ADDITIONAL DOCUMENT  
VOID ORDER

• indicates mandatory fields

Order Number. •

ARN/RFN •

Upload Details of Rectification •  

Choose File

No file chosen

BACK

SUBMIT

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

3. After the document is uploaded, you can click the Delete button if you want to delete the uploaded document. Click the **SUBMIT** button.

Dashboard > Advance Ruling > GST ARA - 01 English

ARN <b>AD2406180000140</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>14/06/2018</b>	Status <b>Disposed by Authority</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFER  
RECTIFICATION  
ADDITIONAL DOCUMENT  
VOID ORDER

• indicates mandatory fields

Order Number. •

ARN/RFN •

Upload Details of Rectification •  

Doc1.pdf

BACK

SUBMIT

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

4. Click the **PROCEED** button.




## Warning

You are going to initiate rectification of Order. Do you want to continue ?

CANCEL

PROCEED

5. The Rectification details are displayed in **RECTIFICATION** tab.

Dashboard > Advance Ruling > GST ARA - 01				English	
ARN AD2406180000140	GSTIN/UIN/Temporary Id 24ABCPM8147P1Z6	Date Of Application/Case Creation 14/06/2018		Status Rectification Submitted	
APPLICATIONS	Rectification No.	Details of Rectification	Order No.	Date of Filing Rectification	Filed By
NOTICES	ZA240718000026Y	 View	ZA2407180000242	05/07/2018	Firoz Abdulraza k Bhatkar
REPLIES					
PROCEEDINGS					
ORDERS					
REFER					
RECTIFICATION					
ADDITIONAL DOCUMENT					
VOID ORDER					

[Go back to the Main Menu](#)

## F (5). Initiate Order Void

Initiate Order Void functionality will be used by only Authority / Appellate Authority members. Authority / Appellate Authority members will use this functionality, if they want to initiate Void Proceedings for Advance Ruling pronounced by them.

1. To initiate Order to be void, select the Order No. radio button and click the **INITIATE ORDER VOID** button.

Dashboard > Advance Ruling > GST ARA - 01 English

ARN <b>AD240518000003T</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>04/05/2018</b>	Status <b>Disposed by Authority</b>
-------------------------------	--	--	--

- APPLICATIONS
- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- REFER
- ADDITIONAL DOCUMENT
- VOID ORDER

ADD ORDER ▾

	Order No.	Type of Order	Date of Order	Passed By	
				Centre Member	State Member
	ZA2406180000351	Advance ruling order	14/06/2018	Mr Firoz Abdulrazak Bhatkar, Additional Commissioner	Mrs Rakhi Rajan, Additional Commissioner, Additional Commissioner

FILE APPEAL
INITIATE RECTIFICATION
INITIATE ORDER VOID

2. Click the **Choose File** button to upload details of Order Void. Navigate and select the document.

Dashboard > Advance Ruling > GST ARA - 01 English

ARN <b>AD240518000003T</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>04/05/2018</b>	Status <b>Disposed by Authority</b>
-------------------------------	--	--	--

- APPLICATIONS
- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- REFER
- ADDITIONAL DOCUMENT
- VOID ORDER

• Indicates mandatory fields

**Order Number\***

**ARN/RFN\***

**Upload Details of Order Void**  

Choose File

No file chosen

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

BACK
SUBMIT

3. After the document is uploaded, you can click the Delete button if you want to delete the uploaded document. Click the **SUBMIT** button.

Dashboard > Advance Ruling > GST ARA - 01

English

ARN AD240518000003T	GSTIN/UIN/Temporary Id 24ABCPM8147P1Z6	Date Of Application/Case Creation 04/05/2018	Status Disposed by Authority
------------------------	---	---	---------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFER  
ADDITIONAL DOCUMENT  
VOID ORDER

Order Number •

ARN/RFN •

ZA2406180000351

AD240518000003T

Upload Details of Order Void

Doc1.pdf

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

BACKSUBMIT

4. Click the **PROCEED** button.


!

Warning

You are going to initiate Void proceedings against Advance Ruling. Do you want to continue?

CANCELPROCEED

5. The Void Order details are displayed in VOID ORDER tab.

ARN AD240518000003T		GSTIN/UTN/Temporary Id 24ABCPM8147P1Z6	Date Of Application/Case Creation 04/05/2018	Status Void Proceedings Initiated
APPLICATIONS	Void Reference No.	Order No.	Date of Initiating Order Void	Details of Order Void
NOTICES	ZA240718000016Z	ZA2406180000351	05/07/2018	 View
REPLIES				
PROCEEDINGS				
ORDERS				
REFER				
ADDITIONAL DOCUMENT				
VOID ORDER				

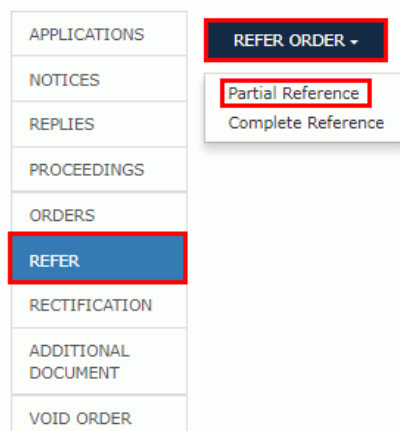
[Go back to the Main Menu](#)

## G (1). Refer Partial Reference Order

Refer Partial Reference functionality will be used by Registrar or Members of Authority when they want to partially refer any Advance Ruling to the Appellate Authority for Advance Ruling.

To refer order for partial reference, perform following steps:

1. On the Case Detail page of that particular taxpayer, select the **REFER** tab if it is not selected by default. This tab displays all the orders referred against that application.
2. Select the type of reference as **Partial Reference** to be issued from the **REFER ORDER** drop-down list.



3. The Order page is displayed.

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFER

RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER

Type of Reference \*

Partial Reference

Advance Ruling Order Number \*

ZA240818000089K

Date of Order \*

16/08/2018

Refer To - Member (Centre)

Refer To - Member (State)

Upload Advance Ruling order issued \*

Choose File

No file chosen

Upload Details of Reference \*

Choose File

No file chosen

• indicates mandatory fields

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

BACK

SUBMIT

4. Click the **Choose File** button to upload the copy of advance ruling order issued and details of reference.

**Note:** You can upload PDF file with maximum size of upload as 5 MB.

5. Click the **SUBMIT** button.

**Note:** You can click the **DELETE** button to delete the uploaded file. You can delete the order uploaded, till the order is not submitted.

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFER

RECTIFICATION

ADDITIONAL DOCUMENT

VOID ORDER

Type of Reference\*

Partial Reference

Advance Ruling Order Number\*

ZA240818000089K


Date of Order\*

16/08/2018

Refer To - Member (Centre)

Refer To - Member (State)

Upload Advance Ruling order issued\*




Document.pdf

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

Upload Details of Reference\*



Document.pdf


Only PDF file format is allowed.

Maximum file size for upload is 5MB.

BACK

SUBMIT

6. Click the **PROCEED** button.



## Warning



You are going to refer the Order to Appellate Authority. Do you want to continue?

CANCEL

PROCEED

7. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued.

APPLICATIONS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
<b>REFER</b>
RECTIFICATION
ADDITIONAL DOCUMENT
VOID ORDER

Advance Ruling Reference ARN	Type of Reference	Referred To		Date of Reference	Advance Ruling Order passed by Authority	Details of Reference
		Centre Member	State Member			
AD240818000017E	Partial Reference	Kavya K, Additional Commissioner	VIPULKU MAR MOHANB HAI PATEL	16/08/2018	 Advance Ruling Order	 Reference Details

[Go back to the Main Menu](#)

## G (2). Refer Complete Reference Order

To refer order for complete reference, perform following steps:

1. On the Case Detail page of that particular taxpayer, select the **REFER** tab if it is not selected by default. This tab displays all the orders referred against that application.
2. Select the type of reference as **Complete Reference** to be issued from the **REFER ORDER** drop-down list.

APPLICATIONS	<b>REFER ORDER</b> ▾
NOTICES	Partial Reference
REPLIES	<b>Complete Reference</b>
PROCEEDINGS	
ORDERS	
<b>REFER</b>	
ADDITIONAL DOCUMENT	
VOID ORDER	

3. The Order page is displayed.

APPLICATIONS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
<b>REFER</b>
ADDITIONAL DOCUMENT
VOID ORDER

Type of Reference •

Refer To - Member (Centre)   
Refer To - Member (State)

Upload Details of Reference •  
 No file chosen

• indicates mandatory fields  
  
*Only PDF file format is allowed.*  
*Maximum file size for upload is 5MB.*


- Click the **Upload File** button to upload the PDF copy of the details.  
**Note:** You can upload PDF file with maximum size of upload as 5 MB.
- Click the **SUBMIT** button.  
**Note:** You can click the **DELETE** button to delete the uploaded file.


APPLICATIONS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
<b>REFER</b>
ADDITIONAL DOCUMENT
VOID ORDER

Type of Reference •

Refer To - Member (Centre)   
Refer To - Member (State)


Upload Details of Reference •  


Document.pdf



• indicates mandatory fields  
  
*Only PDF file format is allowed.*  
*Maximum file size for upload is 5MB.*


- Click the **PROCEED** button.



## Warning

You are going to refer the Order to Appellate Authority. Do you want to continue?


7. The updated **Case Detail** page is displayed, with the table containing the record of the reference just issued.

APPLICATIONS	Advance Ruling Reference ARN	Type of Reference	Referred To		Date of Reference	Advance Ruling Order passed by Authority	Details of Reference
NOTICES			Centre Member	State Member			
REPLIES	AD240818000016G	Complete Reference	Kavya K, Additional Commissioner	VIPULKU MAR MOHANB HAI PATEL	16/08/2018	NA	 Reference Details
PROCEEDINGS							
ORDERS							
REFER							
ADDITIONAL DOCUMENT							
VOID ORDER							

[Go back to the Main Menu](#)

## H. View Rectification Details

1. To view rectification details, click the link **RECTIFICATION** tab.

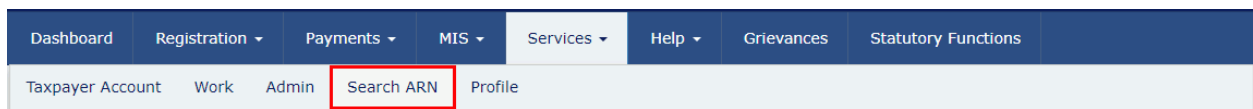
APPLICATIONS	Rectification No.	Details of Rectification	Order No.	Date of Filing Rectification	Filed By
NOTICES	ZA240818000092X	 View	<a href="#">ZA240818000091Z</a>	16/08/2018	Firoz Abdulrazak Bhatkar B24000000001255
REPLIES					
PROCEEDINGS					
ORDERS					
REFER					
RECTIFICATION					
ADDITIONAL DOCUMENT					
VOID ORDER					

[Go back to the Main Menu](#)

## I. Add Additional Document

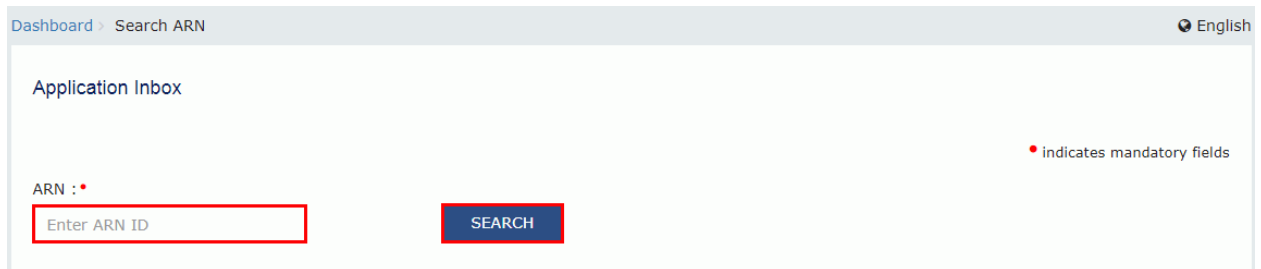
This tab displays the additional documents submitted physically by any party (i.e. Applicant or Jurisdictional Officer- Authority for Advance Ruling or Concerned Officer) during the hearing. Only Steno and Authority members can upload the additional documents. Registrar can only view the uploaded documents.

1. Navigate to **Services > Search ARN** link..

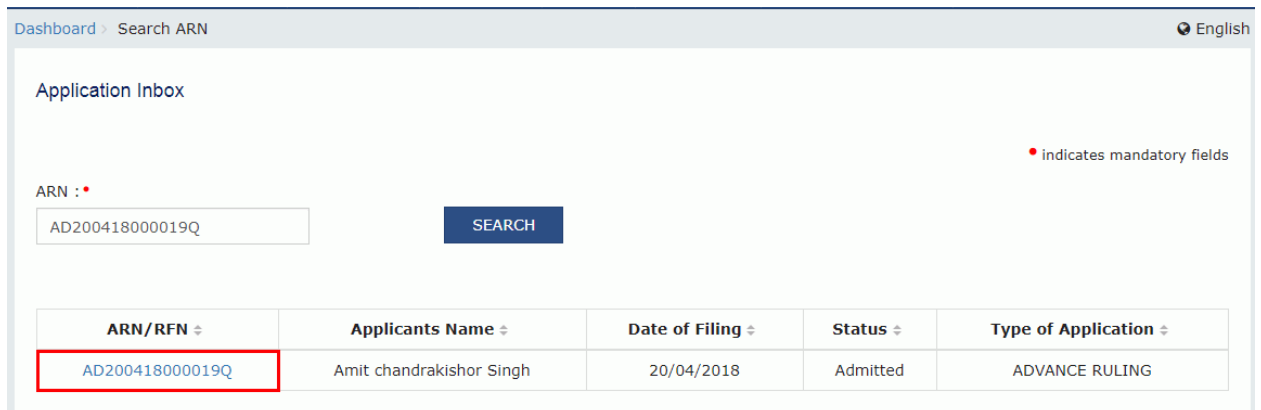


2. Enter the **ARN** number.

3. Click the **SEARCH** button.

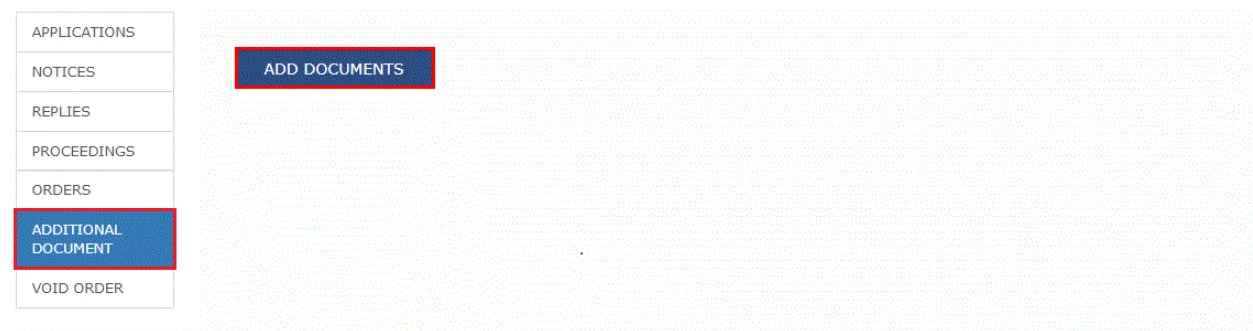


4. Click the **ARN/RFN** hyperlink to view the ARN/RFN details.



5. Click the **ADDITIONAL DOCUMENT** tab.

6. Click the **ADD DOCUMENTS** button.



7. Select the **Date of Hearing** using the calendar.
8. In the **Document Description** field, enter the description of the document i.e. the name or type of document that is provided during hearing.
9. In the **Documents Submitted By** field, enter the name of the person who submitted the additional document. In case of multiple names, all the names will be separated by comma.
10. Click the **Upload Documents** button to upload the additional document.

**Note:**

- You can upload PDF file with maximum size of upload as 5 MB.
- Maximum 5 additional documents can be attached for one Date of hearing.

APPLICATIONS	<div><div><div>Date of Hearing • <input type="text" value="DD/MM/YYYY"/></div><div>Document Description • <input type="text"/></div><div>Documents Submitted By • <input type="text"/></div><div>Upload Documents • <input type="button" value="Choose File"/> No file chosen</div></div><div><div>• indicates mandatory fields</div><div><div>Only PDF file format is allowed.</div><div>Maximum file size for upload is 5MB.</div><div>Maximum 5 additional documents can be attached for one Date of hearing.</div></div></div></div>
NOTICES	
REPLIES	
PROCEEDINGS	
ORDERS	
<b>ADDITIONAL DOCUMENT</b>	
VOID ORDER	<div><div>BACK</div><div>SUBMIT</div></div>

11. Click the **ADD DOCUMENT** button.

APPLICATIONS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
<b>ADDITIONAL DOCUMENT</b>
VOID ORDER

Date of Hearing •

Document Description •

Documents Submitted By •

• indicates mandatory fields

❗ Only PDF file format is allowed.

❗ Maximum file size for upload is 5MB.

❗ Maximum 5 additional documents can be attached for one Date of hearing.

12. Click the **SUBMIT** button.

**Note:** You can click the **DELETE** or **PREVIEW** button to delete or preview the uploaded additional documents. You can delete the document uploaded, till the document is not submitted.

You can also add another additional documents here.

APPLICATIONS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
<b>ADDITIONAL DOCUMENT</b>
VOID ORDER

Date of Hearing •

Document Description •

Documents Submitted By •


Upload Documents •
 No file chosen

• indicates mandatory fields

❗ Only PDF file format is allowed.

❗ Maximum file size for upload is 5MB.

❗ Maximum 5 additional documents can be attached for one Date of hearing.

16/08/2018	Sindhuri V	Additional Document	 Document.pdf	<input type="button" value="DELETE"/>
------------	------------	---------------------	---	---------------------------------------

13. Click the **PROCEED** button.



## Warning

You are going to upload the attached document. Do you want to continue ?

Note : Once uploaded, document cannot be edited / deleted.

CANCEL

PROCEED

14. The updated **Case Detail** page is displayed, with the table containing the record of the documents just added.

APPLICATIONS

NOTICES

REPLIES




PROCEEDINGS

ORDERS

ADDITIONAL DOCUMENT

VOID ORDER


ADD DOCUMENTS

Date of Hearing	Document Description	Document Submitted By	Download Document
16/08/2018	Additional Document	Sindhuri V	 <a href="#">Document.pdf</a>
04/08/2018	doc2	docB	 <a href="#">01test (3) (2).pdf</a>
04/08/2018	dco1	docA	 <a href="#">01test (4).pdf</a>

[Go back to the Main Menu](#)

## J. View Void Order Details

1. To view void order details, click the **VOID ORDER** tab.

ARN AD240518000003T		GSTIN/UIN/Temporary Id 24ABCPM8147P1Z6		Date Of Application/Case Creation 04/05/2018		Status Void Proceedings Initiated	
APPLICATIONS	Void Reference No.	Order No.	Date of Initiating Order Void		Details of Order Void		
NOTICES	ZA240718000016Z	<a href="#">ZA2406180000351</a>	05/07/2018		 <a href="#">View</a>		
REPLIES							
PROCEEDINGS							
ORDERS							
REFER							
ADDITIONAL DOCUMENT							
VOID ORDER							

[Go back to the Main Menu](#)

# Cause List

## FAQs > View Cause List

### 1. What is a cause list?

When an application is filed/referred or order has to be rectified by the authorities or to be declared as void ab initio, a date of hearing is issued by the Tax Official and communicated to the parties by the GST Portal.

A cause list of all such dates is maintained in the GST Portal. This cause list can be printed/ saved in PDF.

### 2. From where can I view the cause list?

To view the cause list, navigate to **Statutory Functions > Cause List** option.

### 3. Is the Cause List updated in real time?

Yes, Cause list is updated on real time basis.

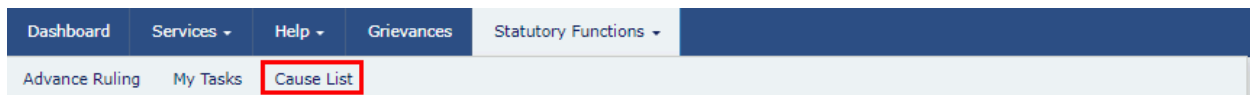
### 4. Who can view Cause List?

Cause List can be viewed by any Tax Official irrespective of their role.

## Manual > Advance Ruling > View Cause List

To search and view Cause List of advance ruling applications, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Cause List** option.



4. The **Cause List** screen is displayed.

A screenshot of the 'Cause List' search form in the GST Portal. The form is titled 'Cause List' and has a breadcrumb 'Dashboard > Cause List'. It includes a language selector 'English' in the top right. The form contains four input fields: 'Type of Authority' (mandatory, indicated by a red dot), 'Jurisdiction' (mandatory, indicated by a red dot), 'From Date' (DD/MM/YYYY), and 'To Date' (DD/MM/YYYY). Each date field has a calendar icon. A 'SEARCH' button is located at the bottom right. A legend indicates that a red dot indicates mandatory fields.

5. Select the **Type of Authority** from the drop-down list.

A screenshot of the 'Type of Authority' drop-down list. The list is open, showing the following options: 'Select', 'Select', 'Authority for Advance Ruling (u/s 96)', 'Appellate Authority for Advance Ruling (u/s 99)', 'Appellate Authority (u/s 107)', and 'Revisional Authority (u/s 108)'. The first 'Select' option is highlighted in blue.

6. Select the **Jurisdiction** from the drop-down list.
7. Select the From and To Date using the calendar.
8. Click **SEARCH**.
9. The Cause List of the day is displayed.

## Cause List

• indicates mandatory fields

Type of Authority\*

Authority for Advance Ruling (u/s 96)

Jurisdiction

Select

From Date

16/08/2018

To Date

16/08/2018

SEARCH

Date: 16/08/2018

Day: Thursday

Coram: Mr Firoz Abdulrazak Bhatkar (Additional Commissioner) , Mrs Rakhi Rajan (Additional Commissioner)

Sr. No.	ARN	GSTIN/UIN/Temporary id	Nature of Case	Legal Name of the Taxpayer	Details of Officer	Time	Venue
1	AD240718000023N	24ABCPM8147P1Z6	Accepted Application Processing	PRAVINBHAI KALIDAS MISTRY	Mr MUKESH DHANJIBHAI KARSHALA (Commercial Tax Officer)	03:17 PM	Gurgaon
2	AD240818000009B	24ABCPM8147P1Z6	Application Acceptance	PRAVINBHAI KALIDAS MISTRY	Mr MUKESH DHANJIBHAI KARSHALA (Commercial Tax Officer), Mr Testy Test (Assistant Commissioner)	03:12 PM	fgdfg
3	AD240718000110S	24ABCPM8147P1Z6	Application Acceptance	PRAVINBHAI KALIDAS MISTRY	Mr MUKESH DHANJIBHAI KARSHALA (Commercial Tax Officer)	01:08 AM	Delhi



# Search Taxpayer Details

## Overview > Search Taxpayer Details

### Get Taxpayer Details

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- [Manual](#)

### Utilizing Cash/ ITC for Payment of Demand

- [FAQs](#)
- [Manual](#)

### Search ARN

- [FAQs](#)
- [Manual](#)

### Find GSTIN/UIN

- [FAQs](#)
- [Manual](#)

### Record Search

- [FAQs](#)
- [Manual](#)

### Record Search Returns

- [FAQs](#)
- [Manual](#)

# Overview > Search Taxpayer Details

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## Utilizing Cash/ ITC for Payment of Demand

- [FAQs](#)
- [Manual](#)

## Search ARN

- [FAQs](#)
- [Manual](#)

## Find GSTIN/UIN

- [FAQs](#)
- [Manual](#)

## Record Search

- [FAQs](#)
- [Manual](#)

## Record Search Returns

- [FAQs](#)
- [Manual](#)

# Get Taxpayer Details

## FAQs > Get Taxpayer Details

### 1. I am unable to view details of some GSTINS, using the Get Taxpayer Details functionality?

As a tax official, you can view details of the GSTIN if it belongs to your state. For taxpayers not registered in your state, you can view only primary details.

Details Visible for taxpayers registered in your State	Details Visible for taxpayers not registered in your State
GSTIN/UIN/Temporary ID	GSTIN/UIN/Temporary ID
Legal Name of Business	Legal Name of Business
Constitution of Business	Constitution of Business
Nature of Business	Nature of Business
Status	Status
State Jurisdiction	State Jurisdiction
Centre Jurisdiction	Centre Jurisdiction
Date of Registration	Date of Registration
Date of Cancellation	Date of Cancellation
Date of effect of Registration	Date of effect of Registration
Registered Mobile Number	Registered Mobile Number
Registered Email Address	Registered Email Address
Principal Address of Business	Principal Address of Business
Name & Contact of Authorized Signatory	Name & Contact of Authorized Signatory
Name & Contact of GST Practitioner	Name & Contact of GST Practitioner
Taxpayer Type	Taxpayer Type
Risk Profile	Risk Profile
Compliance Rating	Compliance Rating
Field Visit Conducted	Field Visit Conducted
Registration Details	Registration Details
Details of Other Registrations	Details of Other Registrations

Details of Owners	Details of Owners
Details of Authorized Signatories	Details of Authorized Signatories
Payment Towards Demand	
View Returns filed	
Registration Certificate	
View Electronic Liability Register (Part- I)	
View Cash Ledger	
View Credit Ledger	
View Payment History	
View Applications Submitted	
View Notices and Orders	
View Electronic Liability Register (Part- II)	

## 2. Can I search for a taxpayer, if I don't know the GSTIN?

You can search for the taxpayer details by using the Find GSTIN functionality. The functionality allows you to enter the e-mail ID, PAN details of the taxpayer, Legal Name of Business or State and all the GSTINs associated with the given e-mail ID or PAN Card will be displayed.

## 3. What ledgers can be viewed of a particular taxpayer?

You can view the below ledgers for a particular taxpayer:

- Electronic Cash Ledger
- Electronic Credit Ledger
- Electronic Liability Register (Return related)
- Electronic Liability Register (Other than return related)

## 4. What other details can be viewed of a particular taxpayer?

You can view the below details for a particular taxpayer:

- GSTIN/ UIN/ TEMP ID
- Legal Name of Business
- Constitution of Business
- Nature of Business
- Registration Details

- Details of other Registration
- Details of Owners
- Details of Authorized Signatories

## 5. Can I view the form submitted by the taxpayer to engage with GST Practitioner?

Yes, you can view the form submitted by the taxpayer to engage with GST Practitioner.

Navigate to **Services > Taxpayer Account > Get Taxpayer Details >** Enter the **GSTIN** of the taxpayer > **Name & Contact of GST Practitioner** hyperlink.

## 6. Can I search for a taxpayer if I have the PAN of the taxpayer?

You can search for the taxpayer's GSTIN by using the Find GSTIN functionality. The functionality allows you to enter the PAN details of the taxpayer and all the GSTINs associated with the given PAN details will be displayed. You can select the GSTIN from the list for which taxpayer details need to be searched.

## 7. Can the Enforcement Officer search details of vertical business of the PAN in the states other than my state?

Yes, Enforcement officer can search details of vertical business of the PAN in the states other than his/her state.

## 8. Can the Enforcement Officer and Commissioner search taxpayer details that belong to the Centre's jurisdiction of my state?


Enforcement officer and Commissioner can view all the details of a GSTIN even if it belongs to Centre jurisdiction of their state.

## 9. Can Enforcement officer and Commissioner search the taxpayer details that belong to the Centre's jurisdiction or state jurisdiction of any other state other than my state?

Enforcement officer and Commissioner can view only primary details of a GSTIN if it belongs to any other state.

## 10. Can I check if the field visit has been conducted or not for the registration linked to a particular GSTIN?

You can check if the Field Visit has been conducted or not for the registration linked to a particular GSTIN in the taxpayer's profile.

Navigate to **Services > Taxpayer Account > Get Taxpayer Details**. Click the  arrow to extend the screen for taxpayer's details. You can view the details under **"Field Visit Conducted?"**.

If the Field Visit ID status linked to a GSTIN is **"Report Submitted"**, **"Field Visit Conducted?"** would be displayed as **"Yes"**.

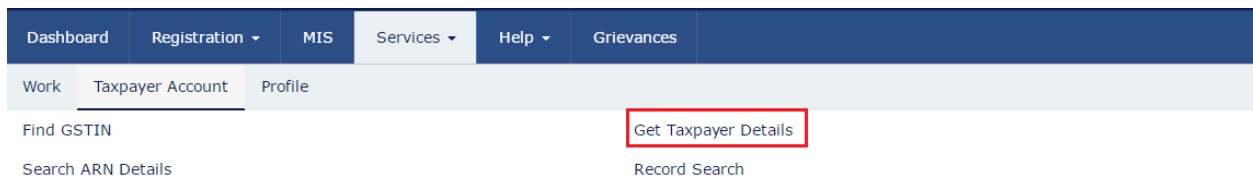
For no field visits initiated against a GSTIN or in case any field visit is in progress linked to a GSTIN, **'Field Visit Conducted?'** would be displayed as **"No"**.

# Manual > Get Taxpayer Details

## How can I search for the details of a taxpayer?

To search for details of a taxpayer in the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
4. Click the **Services > Taxpayer Account > Get Taxpayer Details** Command. The Get Taxpayer Details page is displayed.



In case you do not remember the GSTIN of the Tax Payer, Click the **Find GSTIN/UIN** link.

4. In the **GSTIN/UIN** field, enter the GSTIN of the taxpayer whose details you need to find.
5. Click the **GO** button.

**Note:** You can click the Find GSTIN/UIN link to find the GSTIN of the taxpayer. [Click here to know more about how to find GSTIN.](#)

The taxpayer's details are displayed. Ledger summary is available as part of dealer profile under "Get Taxpayer Details"

### Get Taxpayer Details

GSTIN / UIN / TEMPID • (Find GSTIN/UIN/TEMPID)

GSTIN / UIN / TEMPID	Legal Name of Business	Constitution of Business	Nature of Business
07ACXPK3463APZV	MUKESH DHANJIBHAI KARSHALA	Proprietorship	Bonded Warehouse,Factory / Manufacturing



Ledger Balance as on - 21/3/2018				
Type of Ledger / Register	IGST(₹)	CGST(₹)	SGST/UTGST(₹)	CESS(₹)
Electronic Cash Ledger	1,08,230.00	1,59,900.00	1,59,900.00	1,12,000.00
Electronic Credit Ledger	45,40,975.00	41,05,555.00	65,57,677.00	76,11,260.00
Electronic Liability Register (Return related)	0.00	0.00	0.00	0.00
Electronic Liability Register (Other than return related)	0	0	0	0

You can view the details related to:

[Electronic Cash Ledger](#)

[Electronic Liability Register](#)

[Form submitted by the taxpayer to engage with GST Practitioner](#)

### Electronic Cash Ledger:

- Click the **Electronic Cash Ledger** link.

## Get Taxpayer Details

GSTIN / UIN / TEMPID <sup>\*</sup> (Find GSTIN/UIN/TEMPID)

07ACXPK3463APZV

GO

GSTIN / UIN / TEMPID

Legal Name of Business

Constitution of Business

Nature of Business

07ACXPK3463APZV

MUKESH DHANJIBHAI  
KARSHALA

Proprietorship

Bonded Warehouse,Factory  
/ Manufacturing



### Ledger Balance as on - 9/3/2018

Type of Ledger / Register	IGST(₹)	CGST(₹)	SGST/UTGST(₹)	CESS(₹)
Electronic Cash Ledger	1,08,230.00	1,59,900.00	1,59,900.00	1,12,000.00
Electronic Credit Ledger	45,40,975.00	41,05,555.00	65,57,677.00	76,11,260.00
Electronic Liability Register (Return related)	0.00	0.00	0.00	0.00
Electronic Liability Register (Other than return related)	0	0	0	0

- b. Select the period for which you want to view the ledger details using the calendar. Click the **GO** button. Ledger details for a selected period are displayed.

GSTIN/UIN/TEMPID : 07ACXPK3463APZV

Select Period

<sup>\*</sup> indicates mandatory fields

From <sup>\*</sup>

To <sup>\*</sup>

01/10/2017



9/3/2018



GO

Viewing Ledger details from 01/10/2017 to 9/3/2018 of GSTIN-07ACXPK3463APZV

Serial No.	Date of deposit/Debit	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Transaction Type	Amount debited		
								Integrated Tax	Central Tax	S
1	-	-	-	-	-	Opening Balance	-	-	-	
2	19/10/2017	10:10:22	19/10/2017	250652389	-	Amount deposited	Credit	1,000.00	2,000.00	2,000.00
3	19/10/2017	-	-	DC0710170000004	Jul-17	Other than reverse charge	Debit	0.00	600.00	600.00
4	19/10/2017	10:10:22	19/10/2017	250652389	-	Amount deposited	Credit	0.00	2,000.00	2,000.00
5	18/10/2017	11:00:22	25/10/2017	4532388188	-	Amount deposited	Credit	11,000.00	15,000.00	15,000.00

< 1 2 >



BACK



SAVE AS PDF

SAVE AS EXCEL

c. Use the scroll bar to move to the right and view more details. You can click the link under **Integrated Tax**, **Central Tax**, **State Tax** and **Cess** to view further details.

GSTIN/UIN/TEMPID : 07ACXPK3463APZV

Select Period \* indicates mandatory fields

From \*   To \*  

Viewing Ledger details from 01/10/2017 to 9/3/2018 of GSTIN-07ACXPK3463APZV

ption	Transaction Type	Amount debited / credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
ing nce	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00
unt ited	Credit	1,000.00	2,000.00	2,000.00	1,000.00	6,000.00	1,000.00	2,000.00	2,000.00	1,000.00	6,000.00
than rse ge	Debit	0.00	600.00	600.00	0.00	1,200.00	1,000.00	1,400.00	1,400.00	1,000.00	4,800.00
unt ited	Credit	0.00	2,000.00	2,000.00	0.00	4,000.00	1,000.00	3,400.00	3,400.00	1,000.00	8,800.00
unt ited	Credit	11,000.00	15,000.00	15,000.00	11,000.00	52,000.00	12,000.00	18,400.00	18,400.00	12,000.00	60,800.00

« 1 2 »

**Note:** The Minor Heads wise balance is displayed for the selected Major Head. The Minor Heads include: Tax, Interest, Penalty, Fee, Others and Total.

Integrated Tax (₹) ✕

Tax	Interest	Penalty	Fee	Others	Total
1,000.00	0.00	0.00	0.00	0.00	1,000.00

**Note:** Click the **SAVE AS PDF** and **SAVE AS EXCEL** button to save the Ledger in the pdf and excel format.

GSTIN/UIN/TEMPID : 07ACXPK3463APZV

Select Period

• indicates mandatory fields

From •

01/10/2017



To •

9/3/2018



GO

Viewing Ledger details from 01/10/2017 to 9/3/2018 of GSTIN-07ACXPK3463APZV

ption	Transaction Type	Amount debited / credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
ing nce	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00
unt ited	Credit	1,000.00	2,000.00	2,000.00	1,000.00	6,000.00	1,000.00	2,000.00	2,000.00	1,000.00	6,000.00
than rse ge	Debit	0.00	600.00	600.00	0.00	1,200.00	1,000.00	1,400.00	1,400.00	1,000.00	4,800.00
unt ited	Credit	0.00	2,000.00	2,000.00	0.00	4,000.00	1,000.00	3,400.00	3,400.00	1,000.00	8,800.00
unt ited	Credit	11,000.00	15,000.00	15,000.00	11,000.00	52,000.00	12,000.00	18,400.00	18,400.00	12,000.00	60,800.00

< 1 2 >



BACK

SAVE AS PDF

SAVE AS EXCEL

## Electronic Liability Register:

- Click the **Electronic Liability Register (Other than Return Related)** link.

### Get Taxpayer Details

GSTIN / UIN / TEMPID • (Find GSTIN/UIN/TEMPID)

07ACXPK3463APZV

GO

GSTIN / UIN / TEMPID

07ACXPK3463APZV

Legal Name of Business

MUKESH DHANJIBHAI  
KARSHALA

Constitution of Business

Proprietorship

Nature of Business

Bonded Warehouse, Factory  
/ Manufacturing



#### Ledger Balance as on - 9/3/2018

Type of Ledger / Register	IGST(₹)	CGST(₹)	SGST/UTGST(₹)	CESS(₹)
Electronic Cash Ledger	1,08,230.00	1,59,900.00	1,59,900.00	1,12,000.00
Electronic Credit Ledger	45,40,975.00	41,05,555.00	65,57,677.00	76,11,260.00
Electronic Liability Register (Return related)	0.00	0.00	0.00	0.00
Electronic Liability Register (Other than return related)	0	0	0	0

b. Select the period for which you want to view the ledger details using the calendar. You can search details based on Stay Status as well. Click the **GO** button.

#### Electronic Liability Register

GSTIN/UIN/TEMPID : 07ACXPK3463APZV

From Date

04/10/2017

To Date

09/03/2018

Demand Id/Reference No

Enter a Demand Id/Reference No

Stay status

Select

Select

Stayed

Un-stayed

All

GO

BACK

Ledger details based on search criteria are displayed.

From Date
DD/MM/YYYY

To Date
DD/MM/YYYY

Demand Id/Reference No
Enter a Demand Id/Reference No

Stay status
All

GO

Sr. No.	Date	Reference No.	Tax Period, if applicable	Ledger used for discharging liability	Relevant Demand ID / Liability ID	Description
1						Opening Balance
2	27/01/2018		Jan 2017 to Jan 2018		IB1007171234567	Demand against Summary of order (DRC-07)
3	27/01/2018		Jan 2017 to Jan 2018	Cash	IB1007171234567	Demand against Summary of order (DRC-07)
4						Closing Balance

BACK

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SAVE AS EXCEL

c. Use the scroll bar to move to the right and view more details. You can click the link under **Integrated Tax, Central Tax, State Tax and Cess** to view further details.

From Date
DD/MM/YYYY

To Date
DD/MM/YYYY

Demand Id/Reference No
Enter a Demand Id/Reference No

Stay status
All

GO

on	Type of Transaction (DR) / (CR) / (RD) / (RF)*	Amount debited/credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State/UT Tax	CESS	Total	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
		0	0	0	0	0	0	0	0	0	0
of order (DRC-07)	DR	0	25000	0	0	25000	0	25000	0	0	25000
of order (DRC-07)	CR	0	25000	0	0	25000	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0

BACK

SAVE AS PDF

SAVE AS EXCEL

**Note:** The Minor Heads wise balance is displayed for the selected Major Head. The Minor Heads include: Tax, Interest, Penalty, Fee, Others and Total.

## Central Tax (₹)



Tax	Interest	Penalty	Fee	Others	Total
25000	0	0	0	0	25000

**Note:** Click the **SAVE AS PDF** and **SAVE AS EXCEL** button to save the Ledger in the pdf and excel format.

From Date

To Date

Demand Id/Reference No

Stay status

GO

on	Type of Transaction (DR) / (CR) / (RD) / (RF)*	Amount debited/credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State/UT Tax	CESS	Total	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
		0	0	0	0	0	0	0	0	0	0
of order (DRC-07)	DR	0	25000	0	0	25000	0	25000	0	0	25000
of order (DRC-07)	CR	0	25000	0	0	25000	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0



BACK

SAVE AS PDF

SAVE AS EXCEL

Similarly, you can view other ledger details.

To view the details of registration, authorized signatories, owners and each ledger, you can also click the **Quick Links** bar on the right hand side alongside the ledger Balance table.

This will open a menu as shown in the screenshot below. Click on the links as required to view the relevant details.

Get Taxpayer Details

GSTIN / UIN / TEMPID • (Find GSTIN/UIN/TEMPID)

26ABPPG8945C1ZG
GO

GSTIN / UIN / TEMPID  
**26ABPPG8945C1ZG**

Legal Name of Business  
**HASIM HAMJABHAI GUNAWALA**

Quick Links >

- Registration Details
- Details of Other Registrations
- Details of Owners
- Details of Authorized Signatories
- View Electronic Cash Ledger
- View Electronic Credit Ledger
- View Electronic Liability Ledger
- View Electronic Liability Register (Part-II)

Ledger Balance as on -

Type of Ledger / Register	IGST(₹)	CGST(₹)	SGST/UTGST(₹)	CESS(₹)
Electronic Cash Ledger	0.00	0.00	0.00	0.00
Electronic Credit Ledger	2,000.00	1,000.00	1,000.00	2,000.00
Electronic Liability Register (Return related)	200.00	100.00	100.00	100.00
Electronic Liability Register (Other than return related)	0.00	0.00	0.00	0.00

Top

## Form submitted by the taxpayer to engage with GST Practitioner

a. Click the **arrow** to view more details related to taxpayer.

Get Taxpayer Details

GSTIN / UIN / TEMPID • (Find GSTIN/UIN/TEMPID)

07AJIPA1572EM1Z
GO

GSTIN / UIN / TEMPID  
**07AJIPA1572EM1Z**

Legal Name of Business  
**ANGAD JASBIRSINGH ARORA**

Constitution of Business  
**Proprietorship**

Nature of Business  
**Retail Business**

Ledger Balance as on - 21/3/2018

Type of Ledger / Register	IGST(₹)	CGST(₹)	SGST/UTGST(₹)	CESS(₹)
Electronic Cash Ledger	111.00	111.00	111.00	11.00
Electronic Credit Ledger	0.00	666.00	666.00	0.00
Electronic Liability Register (Return related)	0.00	20.00	20.00	0.00
Electronic Liability Register (Other than return related)	0	0	0	0

b. The details related to taxpayer are displayed. Click the **Name and Contact of GST Practitioner** hyperlink to view the authorization form submitted by the taxpayer.

## Get Taxpayer Details

GSTIN / UIN / TEMPID • (Find GSTIN/UIN/TEMPID)

07AJIPA1572EM1Z

GO

GSTIN / UIN / TEMPID	Legal Name of Business	Constitution of Business	Nature of Business
<b>07AJIPA1572EM1Z</b>	<b>ANGAD JASBIRSINGH ARORA</b>	<b>Proprietorship</b>	<b>Retail Business</b>
Status	State Jurisdiction	Centre Jurisdiction	Date of Registration
<b>Active</b>	<b>(Delhi),(Zone 1),(1)</b>	<b>(AGARTALA),(TRIPURA - I DIVISION),(AGARTALA I RANGE)</b>	<b>12/09/2017</b>
Date of effect of Registration	Registered Mobile Number	Registered Email Address	
<b>12/09/2017</b>	<b>3996315873</b>	<b>Khushboo_Jain05@infosys.com</b>	
Principal Address of Business	Name & Contact of Authorized Signatory	Name & Contact of GST Practitioner	Taxpayer Type
<b>1 , ECITY , MG , 110019</b>	<b>ANGAD JASBIRSINGH ARORA ,8767191911</b>	<b>angad jasbirsingh arora , 8077609462</b>	<b>Normal</b>
Risk Profile	Compliance Rating		
<b>NA</b>	<b>NA</b>		



The authorization form submitted by the taxpayer to engage with GST Practitioner is displayed.



Form GST PCT-05 | [See Rule-83(6)]

Authorisation / withdrawal of authorisation for Goods and Services Tax Practitioner

**To**The Authorized Officer  
Central Tax/State Tax.**PART A**

Sir / Madam

I **ANGAD JASBIRSINGH ARORA** do hereby☒ solemnly authorize☐ withdraw authorization of**angad jasbirsingh arora**, bearing Enrolment Number **071800000056GPT** for the purposes of Section 48 read with rule 83(6) to perform the following activities on behalf of **ANGAD JASBIRSINGH ARORA** bearing GSTIN-**07AJIPA1572EM1Z** :

Sl No.	List of Activities	Check Box
1	To furnish details of outward and inward supplies	<input checked="" type="checkbox"/>
2	To furnish monthly, quarterly, annual or final return	<input checked="" type="checkbox"/>
3	To make deposit for credit into the electronic cash ledger	<input checked="" type="checkbox"/>
4	To file an application for claim for refund	<input checked="" type="checkbox"/>
5	To file an application for amendment or cancellation of registration	<input checked="" type="checkbox"/>

The consent of the **angad jasbirsingh arora** is attached herewith.Date-**21/03/2018**Place-**ddd**Name-**ANGAD JASBIRSINGH ARORA**Designation / Status-**Director****PART B**

Consent of the Goods and Services Tax Practitioner

☒ I **angad jasbirsingh arora 071800000056GPT** do hereby solemnly accord my consent to act as the Goods and Services Tax Practitioner on behalf of **ANGAD JASBIRSINGH ARORA**, GSTIN-**07AJIPA1572EM1Z** only in respect of the activities specified by **ANGAD JASBIRSINGH ARORA**, GSTIN-**07AJIPA1572EM1Z**Date-**21/03/2018**Name-**angad jasbirsingh arora**Enrolment Number-**071800000056GPT**[BACK](#)

# Utilizing Cash/ ITC for Payment of Demand

## FAQs > Utilizing Cash/ ITC for Payment of Demand on Behalf of Taxpayer

### 1. What is utilization of cash/ ITC for payment of demand or any other amount due about?

It is about payments of non-return related liabilities created through generation of Demand ID which may be reference number of the order or application, appearing in the Electronic Liability Register (Part-II).

### 2. How can the payments against the liabilities of a particular demand ID be made?

The payments against the liabilities of a particular demand can be made through the following sources:

- Cash balance available in the Electronic Cash Ledger; and/or
- Input tax credit balance available in the Electronic Credit Ledger.

### 3. How can I get to know about outstanding demands of the taxpayer?

You can get the information regarding outstanding demands from Electronic Liability Register (Part-II). Details may be accessed regarding a particular demand, as well as for demands raised during a particular period etc after entering GSTIN of the taxpayer.

### 4. Who can, other than Tax officials, access the functionality of “Utilize cash/ITC for payment of demand or any other amount due?”

The following persons, other than the Tax officials, can have access to the functionality of Utilize cash/ITC for payment of demand or any other amount due:

- Registered taxpayer having a valid GSTIN or
- Person having temporary id and password or
- GSTP as per the approval process or
- Cancelled taxpayer

### 5. What are the pre-conditions for utilization of cash /ITC for payment of demand or any other amount due?

The pre-conditions are:

- Demand ID is already generated and has an outstanding demand to be paid
- User should have valid User ID and password and has necessary authority and access for the same

## **6. What are the details displayed to the Tax Official after selecting a Demand ID?**

The following details are displayed after tax official selects the Demand ID against which he/she intends to make payment: -

- Outstanding liability towards tax, interest, penalty, fees and Others for CGST/SSGST/UTGST/Cess against the selected Demand ID
- Balance as per Electronic Cash ledger
- Balance as per Electronic Credit Ledger
- Amount intended to be paid –Self declared by the user
- Amount to be paid through Cash- As per user declaration
- Amount to be paid through ITC- As per user declaration

## **7. How is the relief towards reduced penalty available if payment is made within the specified period as per law?**

In case Demand ID is created under section 74 of the CGST/SGST/IGST/Cess Act, then as per law, GST Portal shows reduced payment liability towards penalty, if taxpayer makes payment, as per following conditions:

- If Payment is being made within 30 days from the date of communication of the order and
- taxpayer is making full payment of tax and interest, stated in the order;

The penalty amount displayed is 50% of the amount stated in the order and the balance 50% of the penalty is waived off. A credit entry is passed in the Electronic Liability Register – Part II accordingly.

## **8. Can I make part payment or multiple payments against a particular Demand ID?**

Yes, GST Portal allows the Tax Official for making part or multiple part payments against a particular demand ID till the outstanding balance becomes zero.

## **9. Are there any conditions for a taxpayer to be eligible for waiver of penalty against a Demand ID?**

Only if the payment is made against a Demand ID, created under Section 74 of the Act, within the specified period of 30 days from the date of communication of the order, the taxpayer is eligible for waiver of 50% of the penalty levied in the order.

Following conditions must also be fulfilled:

- The amount of penalty waiver will be considered if the demands included in the order, is paid off completely, across the Acts.
- If reduced penalty is not paid off along with tax and interest in full, within 30 days, no entries of reduced penalty will be posted in the Liability Register – Part II.
- Non-payment of any amount included in the demand towards “others” or Fees” won’t be considered towards eligibility of waiver of 50% of the penalty amount.
- This convention will hold for each demand created under the aforesaid section.
- Such entry of waiver of penalty will be tagged against the same demand only for which the payment is being made.

## **10. How would the Tax Official know that the utilization of cash/ITC has been successful?**

On click of “Set-Off” button, if payment is successful, a success message is displayed along with PRN (Payment Reference Number) and all the relevant ledgers get updated.

## **11. Which ledgers of the taxpayer gets updated on utilization of cash/ITC?**

- i. On utilization of ITC, Debit entry number is generated and posting is done against that demand ID in Electronic Liability Register Part-II as well as in the Electronic Credit Ledger.
- ii. On utilization of Cash, Debit entry number is generated and posting is done against that demand ID in Electronic Liability Register Part-II as well as in the Electronic Cash Ledger.
- iii. In case of full payment is made under Demand order raised under Section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, an entry would be posted in the Electronic Liability Register - Part II for the 50% penalty waiver.

## **12. What is Payment Reference Number?**

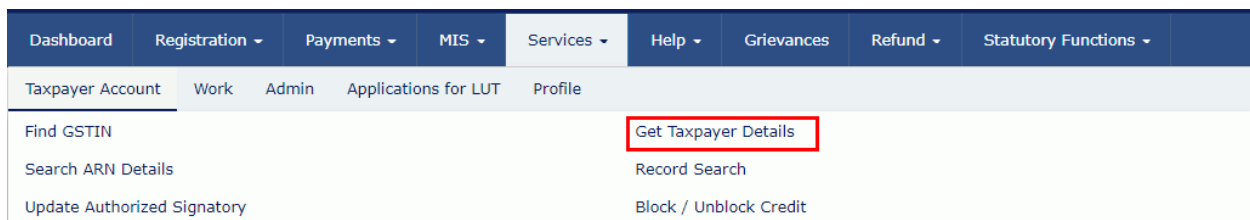
Payment Reference Number is a unique reference number for any payment transaction done on the GST Portal which gets posted to Electronic Liability Register Part-II.

# Manual > Utilizing Cash/ ITC for Payment of Demand on Behalf of Taxpayer

How can I make payment towards outstanding demands appearing in Electronic Liability Register (Part-II) at the GST portal on behalf of a taxpayer?

To make payment towards an outstanding demand appearing in Electronic Liability Register (Part-II) at the GST portal on behalf of a taxpayer, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Taxpayer Account > Get Taxpayer Details** Command.



4. The Get Taxpayer Details page is displayed. In the **GSTIN/UIN/TEMPID** field, enter the GSTIN of the taxpayer whose details you need to find.

5. Click the **GO** button.

**Note:** You can click the Find GSTIN/UIN link to find the GSTIN of the taxpayer. [Click here to know more about how to find GSTIN.](#)



6. The taxpayer's details are displayed. Click the **Quick Links** bar on the right hand side.

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English

### Get Taxpayer Details

GSTIN/UIN/Temporary ID (Find GSTIN/UIN/TEMPID)

07AJIPA1572EO1X
GO

GSTIN/UIN/Temporary ID	Legal Name of Business	Constitution of Business	Nature of Business
07AJIPA1572EO1X	ANGAD JASBIRSINGH ARORA	Proprietorship	Retail Business

#### Ledger Balance as on - 21/5/2018

Type of Ledger / Register	IGST(₹)	CGST(₹)	SGST/UTGST(₹)	CESS(₹)
Electronic Cash Ledger	49,600.00	52,525.00	42,325.00	50,600.00
Electronic Credit Ledger	76,000.00	0.00	0.00	0.00
Electronic Liability Register (Return related)	0.00	0.00	0.00	0.00
Electronic Liability Register (Other than return related)	82,888.00	21,000.00	5,200.00	0.00

Quick Links

7. This will open a menu as shown in the screenshot below. Click the **Payment towards demand** link.

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### Get Taxpayer Details

GSTIN/UIN/Temporary ID (Find GSTIN/UIN/TEMPID)

07AJIPA1572EO1X
GO

GSTIN/UIN/Temporary ID	Legal Name of Business	Constitution
07AJIPA1572EO1X	ANGAD JASBIRSINGH ARORA	Proprietorship

Quick Links

Registration Details  
Details of Other Registrations  
Details of Owners  
Details of Authorized Signatories  
**Payment towards Demand**  
View Electronic Cash Ledger  
View Electronic Credit Ledger  
View Electronic Liability Register (Part-II)

#### Ledger Balance as on - 21/5/2018

Type of Ledger / Register	IGST(₹)	CGST(₹)	SGST/UTGST(₹)	CESS(₹)
Electronic Cash Ledger	49,600.00	52,525.00	42,325.00	50,600.00
Electronic Credit Ledger	76,000.00	0.00	0.00	0.00
Electronic Liability Register (Return related)	0.00	0.00	0.00	0.00
Electronic Liability Register (Other than return related)	82,888.00	21,000.00	5,200.00	0.00

8. The **Outstanding Demand** page is displayed. You can see all the Demand IDs against which demand is outstanding. Click the link under **Integrated Tax, Central Tax, State Tax** and **Cess** to view further details.

GSTIN/TEMP ID -

07AJIPA1572EO1X

Legal Name -

ANGAD JASBIRSINGH ARORA

Trade Name -

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## Outstanding Demand

Sr.No	Demand Date	Demand ID	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	
6	21/05/2018	ZA0705180029884	0	11,000	0	0	<button>SELECT</button>
7	21/05/2018	ZA070518002990J	0	0	5,200	0	<button>SELECT</button>

<< 1 2 >>

**Note:** The Minor Heads include: Tax, Interest, Penalty, Fee and Others. The Minor Head wise balance is displayed for the selected Major Head.

9. Click the **Close** button.

State/UT Tax (₹)



Tax	Interest	Penalty	Fee	Others	Total
5,000	0	200	0	0	5,200

10. Click the **SELECT** button to select the Demand ID.

GSTIN/TEMP ID -

07AJIPA1572EO1X

Legal Name -

ANGAD JASBIRSINGH ARORA

Trade Name -

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## Outstanding Demand

Sr.No	Demand Date	Demand ID	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	
6	21/05/2018	ZA0705180029884	0	11,000	0	0	<input type="button" value="SELECT"/>
7	21/05/2018	ZA0705180029903	0	0	5,200	0	<input type="button" value="SELECT"/>

11. Outstanding Demand, Cash Ledger Balance and Credit Ledger Balance details are displayed.

**Note:**

If you are making payment before 30 days, you will get a message on top of the Payment of Demand page that *"Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax, Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order"*.

Further penalty amount is shown to reduced amount.

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Payment of Demand (Demand ID / Reference No. ZA0705180029901)

Note:

Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax , Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order.

Outstanding Demand (₹)

Description	Integrated Tax	Central Tax	State/UT Tax	Cess	Description	Interest
Tax	₹0	₹0	₹5,000	₹0	Tax	₹0
Interest	₹0	₹0	₹0	₹0	Interest	₹0
Penalty	₹0	₹0	₹100	₹0	Penalty	₹0
Fees	₹0	₹0	₹0	₹0	Fees	₹0
Others	₹0	₹0	₹0	₹0	Others	₹0

Cash Ledger Balance (₹)

Description	Integrated Tax	Central Tax	State/UT Tax	Cess	Description	Interest
Tax	₹49,400	₹40,600	₹50,600	₹50,400	Tax	₹0
Interest	₹0	₹0	₹0	₹0	Interest	₹0
Penalty	₹200	₹0	₹200	₹200	Penalty	₹0
Fees	₹0	₹1,725	₹1,725	₹0	Fees	₹0
Others	₹0	₹0	₹0	₹0	Others	₹0

Credit Ledger Balance (₹)

Description	Available	Provisional	Blocked	Mismatch	Description	Interest
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax	₹0
Central Tax	₹0	₹0	₹0	₹0	Central Tax	₹0
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	₹0
Cess	₹0	₹0	₹0	₹0	Cess	₹0

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## 11 (a) Outstanding Demand



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Legal Name -

ANGAD JASBIRSINGH ARORA

Trade Name -

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Payment of Demand (Demand ID / Reference No. ZA0705180029901)

**Note:** Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax , Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order.

Outstanding Demand (₹)						
Description	Integrated Tax	Central Tax	State/UT Tax	Cess	Description	Integrat
Tax	₹0	₹0	₹5,000	₹0	Tax	₹0
Interest	₹0	₹0	₹0	₹0	Interest	₹0
Penalty	₹0	₹0	₹100	₹0	Penalty	₹0
Fees	₹0	₹0	₹0	₹0	Fees	₹0
Others	₹0	₹0	₹0	₹0	Others	₹0

Cash Ledger Balance (₹)						
Description	Integrated Tax	Central Tax	State/UT Tax	Cess	Description	Integrat
Tax	₹49,400	₹40,600	₹50,600	₹50,400	Tax	₹0
Interest	₹0	₹0	₹0	₹0	Interest	₹0
Penalty	₹200	₹0	₹200	₹200	Penalty	₹0
Fees	₹0	₹1,725	₹1,725	₹0	Fees	₹0
Others	₹0	₹0	₹0	₹0	Others	₹0

Credit Ledger Balance (₹)						
Description	Available	Provisional	Blocked	Mismatch	Description	Integrat
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax	₹0
Central Tax	₹0	₹0	₹0	₹0	Central Tax	₹0
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	₹0
Cess	₹0	₹0	₹0	₹0	Cess	

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**11 (b) Amount intended to be paid against the Outstanding Demand**

Use the scroll bar to move to the right to enter the amount intended to be paid against that Demand ID.

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Payment of Demand (Demand ID / Reference No. ZA0705180029901)

Note:

Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax , Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order.

Cess	Description	Amount intended to be paid (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Cash Ledger Balance (₹)

Description	Integrated Tax	Central Tax	State/UT Tax	Cess	Description	Integrated Tax
Tax	₹49,400	₹40,600	₹50,600	₹50,400	Tax	₹0
Interest	₹0	₹0	₹0	₹0	Interest	₹0
Penalty	₹200	₹0	₹200	₹200	Penalty	₹0
Fees	₹0	₹1,725	₹1,725	₹0	Fees	₹0
Others	₹0	₹0	₹0	₹0	Others	₹0

Credit Ledger Balance (₹)

Description	Available	Provisional	Blocked	Mismatch	Description	Integrated Tax
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax	₹0
Central Tax	₹0	₹0	₹0	₹0	Central Tax	₹0
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	₹0
Cess	₹0	₹0	₹0	₹0	Cess	₹0

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## 11 (c) Cash Ledger Balance

The cash available as on date are shown in below table.



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Payment of Demand (Demand ID / Reference No. ZA0705180029901)

Note: Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax , Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order.

Cess	Description	Amount intended to be paid (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Cash Ledger Balance (₹)

Description	Integrated Tax	Central Tax	State/UT Tax	Cess
Tax	₹49,400	₹40,600	₹50,600	₹50,400
Interest	₹0	₹0	₹0	₹0
Penalty	₹200	₹0	₹200	₹200
Fees	₹0	₹1,725	₹1,725	₹0
Others	₹0	₹0	₹0	₹0

Credit Ledger Balance (₹)

Description	Available	Provisional	Blocked	Mismatch
Integrated Tax	₹76,000	₹0	₹0	₹0
Central Tax	₹0	₹0	₹0	₹0
State/UT Tax	₹0	₹0	₹0	₹0
Cess	₹0	₹0	₹0	₹0

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**11 (d) Amount of Outstanding Demand Paid through Cash**

Use the scroll bar to move to the right to enter the amount to be paid through cash against that Demand ID.

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Legal Name -

ANGAD JASBIRSINGH ARORA

Trade Name -

AutomationsTest

Payment of Demand (Demand ID / Reference No. ZA0705180029901)

Note:

Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax , Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order.

Cess	Description	Amount intended to be paid (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Cess	Description	Paid through Cash (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹50,400	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹200	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax	₹0
Central Tax	₹0	₹0	₹0	₹0	Central Tax	₹0
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	₹0
Cess	₹0	₹0	₹0	₹0	Cess	

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## 11 (e) Credit Ledger Balance

The ITC available as on date are shown in below table.



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Payment towards Demand

English

GSTIN/TEMP ID -

Legal Name -

Trade Name -

07AJIPA1572E01X

ANGAD JASBIRSINGH ARORA

AutomationsTest

Payment of Demand (Demand ID / Reference No. ZA0705180029901)

Note: Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax , Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order.

Cess	Description	Amount intended to be paid (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Cess	Description	Paid through Cash (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹50,400	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹200	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹76,000	₹0	₹0	₹0	Integrated Tax	₹0
Central Tax	₹0	₹0	₹0	₹0	Central Tax	₹0
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	₹0
Cess	₹0	₹0	₹0	₹0	Cess	

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**11 (f) Amount of Outstanding Demand Paid through credit**

Use the scroll bar to move to the right to enter the amount to be paid through ITC against that Demand ID.

**GSTIN/TEMP ID -**  
07AJIPA1572EO1X**Legal Name -**  
ANGAD JASBIRSINGH ARORA**Trade Name -**  
AutomationsTest**Payment of Demand (Demand ID / Reference No. ZA0705180029901)**

**Note:** Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax, Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order.

Cess	Description	Amount intended to be paid (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Cess	Description	Paid through Cash (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹50,400	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹200	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Mismatch	Description	Paid through ITC (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Integrated Tax	₹0	₹0	₹0	
₹0	Central Tax	₹0	₹0		
₹0	State/UT Tax	₹0		₹0	
₹0	Cess				₹0

[BACK](#) [SET-OFF](#)

Click here to know more about the Utilization principle

<https://tutorial.gst.gov.in/userguide/returns/index.htm#Utilization Principles.htm>

12. Once you have entered the amount, click the **SET-OFF** button.

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Legal Name -

Trade Name -

07AJIPA1572EO1X

ANGAD JASBIRSINGH ARORA

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Payment of Demand (Demand ID / Reference No. ZA070518002990J)

Note:

Demand created under section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, is eligible for 50% waiver of Penalty, if the amount of Tax , Interest and 50% of the Penalty stated in the order is paid within 30 days from the date of communication of such order. Hence, the Penalty amount displayed in "Outstanding Demand table" is 50% of the Penalty amount specified in the order.

Cess	Description	Amount intended to be paid (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Paid through Cash (₹)					
Cess	Description	Integrated Tax	Central Tax	State/UT Tax	Cess
₹50,400	Tax	₹0	₹0	₹5,000	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹200	Penalty	₹0	₹0	₹100	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Paid through ITC (₹)					
Mismatch	Description	Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Integrated Tax	₹0	₹0	₹0	
₹0	Central Tax	₹0	₹0		
₹0	State/UT Tax	₹0		₹0	
₹0	Cess				₹0

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13. A confirmation message is displayed. Click the **OK** button.



## Message

You are utilizing Cash of Rs 5100 and ITC of Rs 0 for payment of your liability as selected by you. Once utilized amount cannot be reversed. Do you want to proceed?

CANCEL

OK

14. A success message is displayed. Payment Reference Number is displayed on the screen. Click the **OK** button.



## Success! Payment is successful.

Your Payment Reference Number is IP0705180000002.

OK

**Note:**

1. On utilization of ITC, Debit entry number will be generated and posting will be done against that demand ID in Electronic Liability Register Part-II as well as in the Electronic Credit Ledger.
2. On utilization of Cash, Debit entry number will be generated and posting will be done against that demand ID in Electronic Liability Register Part-II as well as in the Electronic Cash Ledger.
3. In case of full payment made under Demand order raised under Section 74 of CGST/SGST Act read with section 20 of IGST Act or Section 21 of UTGST Act, an entry would be posted in the Electronic Liability Register - Part II for the 50% penalty waiver.

# Search ARN

## FAQs > Search ARN

### 1. What is ARN? Why is the ARN generated?

The Acknowledgement Reference Number (ARN) is a 15-digit reference number generated by the GST Portal after successful completion of a work item.

For example, an ARN is generated after successful submission of new registration application and successful e-filing of return.

ARN is generated to identify and locate each work item uniquely in the data base.

### 2. How can I access the ARNs allocated to me for processing?

All ARNs allocated to you are available for your action from your personalized Dashboard under the relevant sections like Registrations and Returns.

You will also get an Alert in your Dashboard when a work item is allocated to you.

If you're looking for a specific ARN, you can use the **SEARCH ARN DETAILS** feature in the Tax Official's interface of the GST Portal. You can view the status of the form and data linked to an ARN within your state only.

### 3. How do I search for an ARN of a taxpayer that is not in my state?

You can only view the status of the form and data linked to an ARN within your state.

# Manual > Search ARN

## How can I search details of a work item by searching with an ARN?

To search the details of a work item by searching with an ARN, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Taxpayer Account > Search ARN Details** command.

Dashboard	Registration ▾	MIS	Services ▾	Help ▾	Grievances
Work	Taxpayer Account	Profile			
Find GSTIN			Get Taxpayer Details		
Search ARN Details			Record Search		

The **Search ARN Details** page is displayed.

### In case of Search option when you know ARN:

- a. In the **Status** drop-down list, select the status of the ARN.
- b. In the **ARN** field, enter the ARN.
- c. Click the **SEARCH** button

The **search results** are displayed. By default, ARNs are displayed as per latest on the basis of ARN date.

#### Search ARN Details

Search	Advanced Search
• indicates mandatory fields	
Status	ARN •
Closed ▾	AA120417000039T
SEARCH	

You have searched for AA120417000039T

ARN	ARN Date	GSTIN/UIN	Legal Name of Business	Related To	Status	State Jurisdiction
AA120417000039T	27-Apr-2017	12GDDPS5160P7ZX	GAMSENG N SANGMA	Registration	Approved	(Arunachal Pradesh),(Kurung Kumey),(Koloriang)

### Note:

- You can view the data linked to the ARN within a State.

- You can click the **ARN** link to go directly to the work-item related to the ARN.

### In case of Advanced Search when you know the GSTIN/UIN:

- In the **Status** drop-down list, select the status of the ARN.
- In the **GSTIN/UIN** field, enter the GSTIN or UIN.
- In the **Related To** drop-down list, select the specific module.
- Select the **From and To ARN Date** using the calendar.
- Click the **SEARCH** button.

The search results are displayed. By default, ARNs are displayed as per latest on the basis of ARN date.

#### Search ARN Details

[Search](#) [Advanced Search](#)

Status

GSTIN / UIN • [\(Find GSTIN/UIN\)](#)

Related To

Closed

12GDDPS5160P7ZX

Registration

ARN Date

From DD/MM/YYYY

To DD/MM/YYYY

SEARCH

• indicates mandatory fields

ARN	ARN Date	GSTIN/UIN	Legal Name of Business	Related To	Status	State Jurisdiction
<a href="#">AA120417000039T</a>	27-Apr-2017	12GDDPS5160P7ZX	GAMSENG N SANGMA	Registration	Approved	(Arunachal Pradesh),(Kurung Kumey),(Koloriang)

## Find GSTIN/UITN

### FAQs > Find GSTIN/UITN

#### 1. Can I search for GSTIN/ UITN of a taxpayer in case I do not know the PAN of the taxpayer?

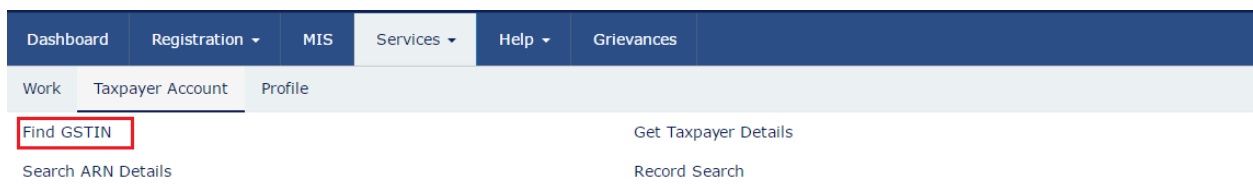
The **Find GSTIN** service allows you to look for the GSTIN of a taxpayer using one or more search parameters like PAN, Email address, Legal Name of the Business and Trade Name of the Business.

# Manual > Search GSTIN

## How can I search for the GSTIN/UIN of a taxpayer?

To search for the GSTIN/UIN of a taxpayer, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Taxpayer Account > Find GSTIN** Command.



The **Find GSTIN** page is displayed.

### In case of Search when know the PAN:

- a. In the **Permanent Account Number (PAN)** field, enter the PAN of the taxpayer.
- b. In the **Email Address** field, enter the email address of the taxpayer.
- c. Click the **SEARCH** button.

The search results are displayed.

Search Advance Search

Permanent Account Number (PAN) \* Email Address

GDDPS5160P Enter Email Address SEARCH

Result

Sr. No.	GSTIN/UIN	Legal Name of Business	State Jurisdiction	Mobile Number	Email Address	Status	Date of Registration	Trade Name
1	03AFTPS4525A1ZK	GAMSENG N SANGMA	(Punjab), (Amritsar), (Amritsar 1), (Amritsar 1 - Ward No.1)	9740072646	sdsd@ssd.com	Active	NA	NA
2	03GDDPS5160P1Z2	GAMSENG N SANGMA	(Punjab), (Amritsar), (Amritsar 1), (Amritsar 1 - Ward No.1)	9447925025	asbhdhshdh@gmail.com	Active	NA	NA

### In case of Advance Search:

- In the **Legal Name of Business** field, enter the legal name of the business of the taxpayer.
- In the **State, District and Circle** drop-down list, select the appropriate choice.
- Click the **SEARCH** button.

The search results are displayed.

[Search](#) [Advance Search](#)

• indicates mandatory fields

Legal Name of Business•  
GAMSENG N SANGMA

Trade Name  
Enter Trade Name

State•  
Arunachal Pradesh ▼

District  
Select ▼

Circle  
Select ▼

SEARCH

Result

Sr. No.	GSTIN/UIN ⇅	Legal Name of Business ⇅	State Jurisdiction ⇅	Mobile Number ⇅	Email Address ⇅	Status ⇅	Date of Registration ⇅	Trade Name ⇅
1	12GDDPS5160P1Z3	GAMSENG N SANGMA	(Arunachal Pradesh),(Tirap ), (Khonsa)	9038299223	popiunj2@gmail.com	Active	NA	NA

# Record Search

## FAQs > Record Search

### 1. Can I search detailed record of a taxpayer?

The Record Search feature allows Tax Officials to search for various order and notices generated under the various function for a taxpayer. The search results will be displayed for active as well as cancelled GSTINs.

### 2. What is Reference ID?

Reference ID is any reference number generated from the BO Officer end. Reference ID is used to issue all notices/ orders.

### 3. I don't know the GSTIN of the taxpayer and it is a mandatory field to execute a Record Search. What should I do?

You can use the 'FIND GSTIN/UIN' feature to search for a particular GSTIN/UIN.

### 4. How can I view the return filed by a taxpayer?

To view the return filed by a taxpayer, navigate to **Services> Taxpayer Account > Record Search >** enter the **GSTIN/ UIN/ TEMPID >** select the Document Type as **ARN** and Related to as **Return** from the drop-down list.

### 5. How can I view Form GSTR-2A of a taxpayer?

To view GSTR-2A of a taxpayer, navigate to **Services> Taxpayer Account > Record Search >** enter the **GSTIN/ UIN/ TEMPID >** select the **Document Type** as **GSTR2A** and **Return** from the Related to drop-down list.

### 6. How can I view the challan history of a taxpayer?

To view the challan history of a taxpayer, navigate to **Services> Taxpayer Account > Record Search >** enter the **GSTIN/ UIN/ TEMPID >** select the **Document Type** as **CPIN** and **Payment** from the Related to drop-down list.

**7. Can I search record of the taxpayer who is not under my jurisdiction?  
Can Enforcement officer have the facility to search record of the taxpayers registered in other States/ UT or falling under jurisdiction of CBEC?**

You can search record of the taxpayers registered in your State/UT.

The officers notified by the department shall have search facility to access record of the taxpayers registered in other States/ UT.

**8. Who gives access to search record of the taxpayers registered in other States/ UT or falling under jurisdiction of CBEC?**

State Admins can use the **User Role & Jurisdiction Administration** service to give access to search record of the taxpayers registered in other States/ UT or falling under jurisdiction of CBEC to specific roles as notified by the department.

## Manual > Record Search

### How do I search a particular record in the GST Portal or How can I view the return filed by a taxpayer?

To search a record in the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services> Taxpayer Account > Record Search** Command.

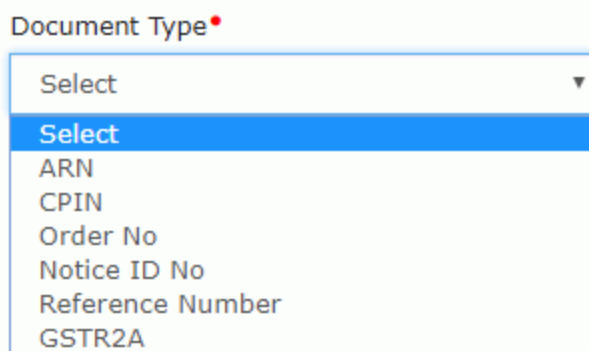


The **Record Search page** is displayed.

4. In the **GSTIN/UIN** field, enter the **GSTIN** of the taxpayer whose record you want to search.

**Note:** You can click the Find GSTIN/UIN link to find the GSTIN of the taxpayer.

5. In the **Document Type** drop-down list, select the type of the document.



6. In the **Related To** drop-down list, select the process to which the document is related.

Related To \*

Select ▼

Select

Registration

Return

Payment

Phase 2 modules

7. In the **Reference ID (ARN)** field, enter the reference ID of the document.
8. In the **Year** drop-down list, select the year the document was submitted.
9. Click the **Search** button.

The search results are displayed.

Record Search

indicates mandatory fields \*

GSTIN / UIN \* (Find GSTIN/UIN)

12GDDPS5160P7ZX

Document Type \*

ARN

Related To \*

Registration

Reference ID(ARN)

Enter Reference ID

Year

Select

SEARCH

Search Result based on: GSTIN - 12GDDPS5160P7ZX, DocumentType - ARN, RelatedTo - REG

Reference ID(ARN) ◆	Related To ◆	Date ◆	Year ◆	State Jurisdiction ◆
AA120417000039T	Registration	27-Apr-2017	2017-2018	(Arunachal Pradesh),(Kurung Kumey),(Koloriang)

**Note:** To search the ARN related to returns, select **Return** from the drop-down list.

List of ARNs will be displayed for all returns filed by the given taxpayer.

**Note:**

1. Any Tax Official can view the list of returns filed by a taxpayer of any State. However, details/ data of returns can be accessed only for respective State.
2. To view the ledger details of a taxpayer, navigate to **Services > Taxpayer Account > Get Taxpayer Details**.
3. TRAN-1 ARNs are also displayed in the same list with "Related To" as GSTR1.

Click the **Reference ID (ARN)** link from the search result to view the return filed by the taxpayer.

## Record Search

indicates mandatory fields •

GSTIN / UIN / TEMPID • (Find

GSTIN/UIN/TEMPID)

07AJIPA1572EM1Z

Document Type •

ARN

Related To •

Return

Reference ID(ARN)

Enter Reference ID

Year

Select

SEARCH

Reference ID(ARN)	Related To	Date	Year	State Jurisdiction
AA0709170003576	GSTR1E	01/11/2017	2017-2018	(Delhi),(Zone 1),(1)
AA070917000131O	GSTR3B	19/09/2017	2017-2018	(Delhi),(Zone 1),(1)
AA071117000255R	GSTT1	07/12/2017	NA	(Delhi),(Zone 1),(1)

The Return is displayed in a new window. Click the **Close** button to close the return.

## FORM GSTR-3B

GSTIN : 07AJIPA1572EM1Z  
Financial Year : 2017-18Legal Name : ANGAD JASBIRSINGH ARORA  
Return Month : SeptemberTrade Name : AutomationsTest  
ARN : AA0709170001310

Date of filing : 19/09/2017

## 3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature Of Supplies	Total Taxable value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	0.00	0.00	0.00	0.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	0.00	0.00	0.00
(c) Other outward supplies (Nil rated, exempted)	0.00	0.00	0.00	0.00	0.00
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	0.00	0.00	0.00	0.00

## 3.2 Of the supplies shown in 3.1 (a), details of inter-state supplies made to unregistered persons, composition taxable person and UIN holders

Place of supply	Total Taxable value (₹)	Integrated Tax (₹)
Supplies made to Unregistered Persons		
--	0.00	0.00
Supplies made to Composition Taxable Persons		
--	0.00	0.00
Supplies made to UIN holders		
--	0.00	0.00

## 4. Eligible ITC

## (A) ITC Available (whether in full or part)

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	0.00	0.00	0.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00

## (B) ITC Reversed

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(1) As per rules 42 & 43 of CGST/SGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

## (C) Net ITC Available (A) - (B)

Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
0.00	0.00	0.00	0.00

## (D) Ineligible ITC

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

## 5. Values of exempt, nil-rated and non-GST inward supplies

Note: To search the data related to GSTR-2A for a taxpayer, select **GSTR2A** from the drop-down list.

Document Type\*

Select

Select

ARN

CPIN

Order No

Notice ID No

Reference Number

GSTR2A

Select all the other details from the drop-down list.

Record Search indicates mandatory fields\*

GSTIN / UIN / TEMPID\* (Find  
GSTIN/UIN/TEMPID)  
07AJIPA1572EH14

Document Type\*  
GSTR2A

Related To\*  
Return

Year\*  
2017-18

SEARCH

Tax Period	Related To	Year	State Jurisdiction
September	GSTR2A	2017-2018	(Delhi),(Zone 1),(1)
October	GSTR2A	2017-2018	(Delhi),(Zone 1),(1)
November	GSTR2A	2017-2018	(Delhi),(Zone 1),(1)
December	GSTR2A	2017-2018	(Delhi),(Zone 1),(1)
January	GSTR2A	2017-2018	(Delhi),(Zone 1),(1)
February	GSTR2A	2017-2018	(Delhi),(Zone 1),(1)

To see the data for any particular month, click the **Tax period** link. GSTR-2A page is displayed. You can click on various tabs to see respective details.

## GSTR2A - AUTO DRAFTED DETAILS

GSTIN : 07AJIPA1572EH14  
Financial Year : 2017-18

Legal Name : ANGAD JASBIRSINGH ARORA  
Return Month : September

Trade Name - AutomationsTest

**B2B Invoices**

**Credit/Debit Notes**

**Amendments to B2B Invoices**

**Amendments to Credit/Debit Notes**

PART-B - ISD Credits

PART-C - TDS Credits

PART-D - TCS Credits

**ISD Credits**

**TDS Credits**

**TCS Credits**

CLOSE

# Record Search Returns

## Record Search Returns

### 1. Can I search detailed return of a taxpayer?

The Record Search (returns) feature allows Tax Officials to search for various returns like Form GSTR-1, Form GSTR-3B (or Form GSTR-4 if applicable) filed by a taxpayer.

Based on the search results, a tabular representation of filed returns are displayed. On clicking of Acknowledgment Reference Number (ARN), the summary return will be displayed.

Alternatively, you can use the Record Search feature to view the detailed return of a taxpayer. Click [here](#) to know more about how Record Search feature.

### 2. How can I view the return filed by a taxpayer?

To view the return filed by a taxpayer, navigate to **Services > Taxpayer Account > Record Search (returns)** option.

### 3. What does the grid table view signify?

The grid view displays the applicable returns which are required to be filed by the searched GSTIN and current filing status.

- a. If return is filed - ARN is displayed,
- b. If return is not filed - 'Not filed' is displayed
- c. If Return is not applicable – 'Not Applicable' is displayed

### 4. What values are displayed on the Graphs?

There are two graphs which displays the following details:

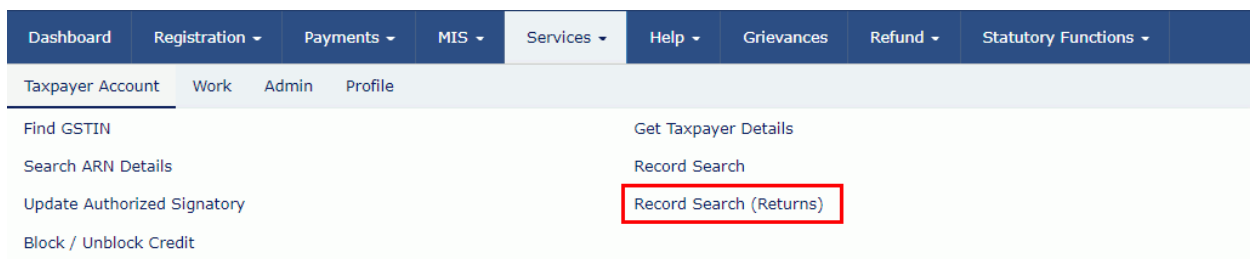
- a. Total Taxable Turnover – based on Form GSTR-3B (Monthly) / Form GSTR-4 (Quarterly)
- b. Total Tax paid in Cash – based on Form GSTR-3B (Monthly) / Form GSTR-4 (Quarterly)

# Record Search Returns

## How can I view the return filed by a taxpayer?

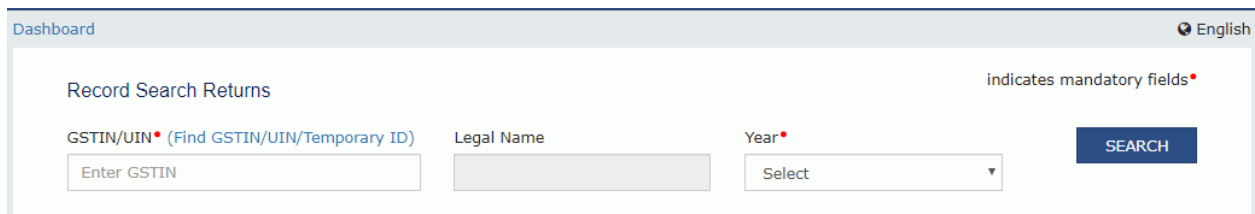
To view the return filed by a taxpayer in the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Taxpayer Account > Record Search (Returns)** Command.



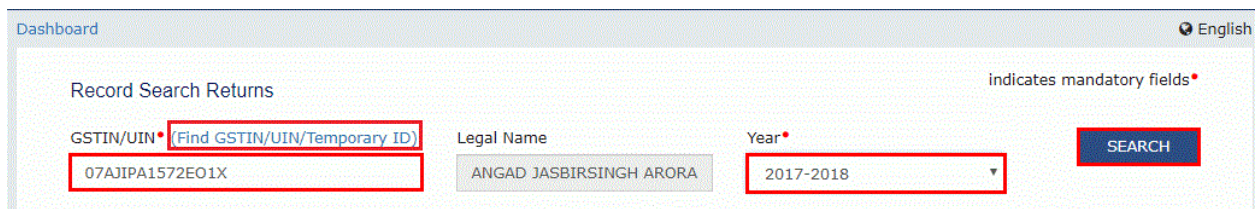
The screenshot shows the GST Portal's top navigation bar with the following tabs: Dashboard, Registration, Payments, MIS, Services, Help, Grievances, Refund, and Statutory Functions. Below the Services tab, there is a sub-menu with the following options: Taxpayer Account, Work, Admin, and Profile. Under the Taxpayer Account sub-menu, the following options are listed: Find GSTIN, Search ARN Details, Update Authorized Signatory, Block / Unblock Credit, Get Taxpayer Details, Record Search, and Record Search (Returns). The 'Record Search (Returns)' option is highlighted with a red box.

4. The **Record Search Returns** page is displayed.



The screenshot shows the 'Record Search Returns' page. It has a header with 'Dashboard' and 'English'. The main content area has a title 'Record Search Returns' and a note 'indicates mandatory fields'. Below the title, there are three input fields: 'GSTIN/UIN (Find GSTIN/UIN/Temporary ID)' with a placeholder 'Enter GSTIN', 'Legal Name' with a placeholder 'ANGAD JASBIRSINGH ARORA', and 'Year' with a placeholder 'Select'. A 'SEARCH' button is located to the right of the 'Year' field.

5. In the **GSTIN/UIN** field, enter the **GSTIN** of the taxpayer whose record you want to search for returns.  
**Note:** You can click the Find GSTIN/UIN link to find the GSTIN of the taxpayer. Click [here](#) to know more about how to find the GSTIN of the taxpayer
6. In the **Year** drop-down list, select the year for which you want to search for returns.
7. Click the **Search** button.



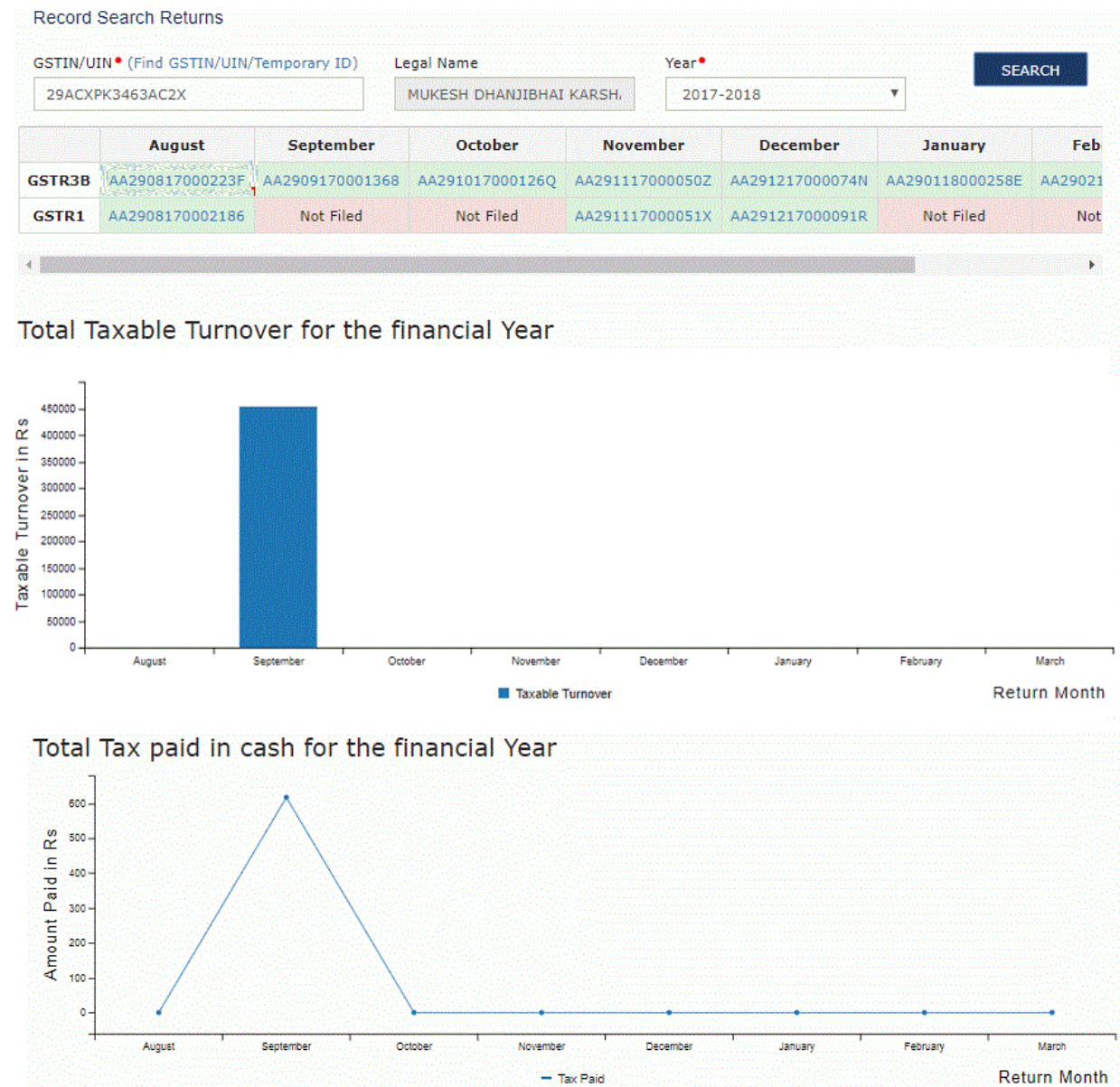
The screenshot shows the 'Record Search Returns' page with the search criteria filled in. The 'GSTIN/UIN' field contains '07AJIPA1572EO1X', the 'Legal Name' field contains 'ANGAD JASBIRSINGH ARORA', and the 'Year' field is set to '2017-2018'. The 'SEARCH' button is highlighted with a red box.

8. The search results are displayed. Graphical presentation of Total Taxable Turnover and Total tax paid in cash based on Form GSTR-3B/ GSTR-4 is displayed month wise.

Note:

- If return is filed - ARN is displayed,
- If return is not filed - 'Not filed' is displayed
- If Return is not applicable – 'Not Applicable' is displayed

(a) Graphical presentation of Total Taxable Turnover and Total tax paid in cash based on Form GSTR-3B & Form GSTR-1 is displayed month wise.



9. Click the particular link under **Month** from the search result to view a particular Return filed by the taxpayer.

Record Search Returns

GSTIN/UIN (Find GSTIN/UIN/Temporary ID)

29ACXPK3463AC2X

Legal Name

MUKESH DHANJIBHAI KARSH.

Year

2017-2018

SEARCH

	August	September	October	November	December	January	Feb
GSTR3B	AA290817000223F	AA2909170001368	AA291017000126Q	AA291117000050Z	AA291217000074N	AA290118000258E	AA2902
GSTR1	AA2908170002186	Not Filed	Not Filed	AA291117000051X	AA291217000091R	Not Filed	No

10. The Return Form is displayed.

GSTIN : 29ACXPK3463AC2X	Legal Name : Mukesh Dhanjibhai Karshala	Trade Name : AutomationsTest
Financial Year : 2017-18	Return Month : August	ARN : AA290817000223F Date of filing : 2018-05-02

Nature Of Supplies	Total Taxable Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	5,000.00	1,500.00	2,000.00	2,000.00	0.00
(b) Outward taxable supplies (zero rated)	0.00	0.00	0.00	0.00	0.00
(c) Other outward supplies (Nil rated, exempted)	0.00	0.00	0.00	0.00	0.00
(d) Inward supplies (liable to reverse charge)	0.00	0.00	0.00	0.00	0.00
(e) Non-GST outward supplies	0.00	0.00	0.00	0.00	0.00

Place of supply	Total Taxable Value (₹)	Integrated Tax (₹)
Supplies made to Unregistered Persons		
Dadra and Nagar Haveli	50.00	50.00
Supplies made to Composition Taxable Persons		
--	0.00	0.00
Supplies made to UIN holders		
--	0.00	0.00

4. Eligible ITC				
(A) ITC Available (whether in full or part)				
Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(1) Import of goods	0.00	0.00	0.00	0.00
(2) Import of services	0.00	0.00	0.00	0.00
(3) Inward supplies liable to reverse charge (other than 1 & 2 above)	0.00	0.00	0.00	0.00
(4) Inward supplies from ISD	1,000.00	3,000.00	3,000.00	0.00
(5) All other ITC	0.00	0.00	0.00	0.00

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(1) As per rules 42 & 43 of CGST/SGST Rules	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
1,000.00	3,000.00	3,000.00	0.00

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

Nature Of Supplies	Inter-state supplies	Intra-state supplies
From a supplier under composition scheme, Exempt and Nil rated supply	10.00	10.00
Non-GST supply	10.00	10.00

Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Interest	0.00	0.00	0.00	0.00
Late Fee	0.00	2,160.00	2,160.00	0.00

Description	Total Taxable Value (₹)	Tax paid through ITC				Tax/Cess paid in cash	Interest paid in cash	Late fee paid in cash
		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)			
(A) Other than reverse charge								





# Reassign Work-Items

## Overview > Reassign Work-Items

### Reassign Work-Items

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- [Manual > Reassign Work Item](#)
- [Manual > Work Items Reassigned to my desk](#)
- [Manual > Work Items Reassigned from my desk](#)

# Overview > Reassign Work-Items

## Reassign Work-Items

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## FAQs > Reassign Work Item

### 1. What is the Reassign Work Item functionality?

The Reassign Work Item functionality allows a Tax Official to reassign the pending work items from one subordinate to the desired subordinate Tax Officials so that work item is completed in the stipulated time.

### 2. What details are available to me when I view a particular work item?

You can view the following details in the work item form:

1. ARN/Work Item ID
2. GSTIN/UIN
3. Date of Receipt/Initiation
4. Expected due date of completion
5. Days to expected due date

### 3. I am trying to use the Reassign Work Item functionality but I am getting an error message. What should I do?

There are four possible error messages you may get depending on the type of error:

S.No.	Error Message	Action to be taken
1.	You cannot allocate the work item(s) without entering comments.	Enter comments before reassigning work items.
2.	Work item <item> is being processed upon, cannot be reassigned at this moment.	The Work item is already under processing and cannot be reassigned. You can reassign any other work items.
3.	Work cannot be assigned to <user> as he does not have the relevant role assigned.	Assign the work items to a Tax Official who has relevant role
4.	No record found	No work items found based on the search criteria, enter a valid search criteria
5.	No Tax Officials available with pending tasks	There are no subordinates present in the jurisdiction to whom work can be reassigned

### 4. How many times can I reassign pending work item?

You can reassign pending work items any number of times. However, it is recommended you reassign work items only twice to maintain the sanctity.

### **5. Can I Reassign Work Items between subordinates who are at different levels in the hierarchy?**

A Supervisor Tax Official can reassign work in own jurisdiction from one subordinate to another for any lower level in the hierarchy.

However, a State Admin can reassign work item from any Tax Official to another Tax Official across the State

### **6. How many work items can I reassign at a time?**

You can reassign work items by selecting individual work item one-by-one. Alternatively, you can reassign all pending work items with a subordinate by selecting the Reassign All option.

### **7. I need to reassign a work item urgently; however I am unable to due to restrictions in my role?**

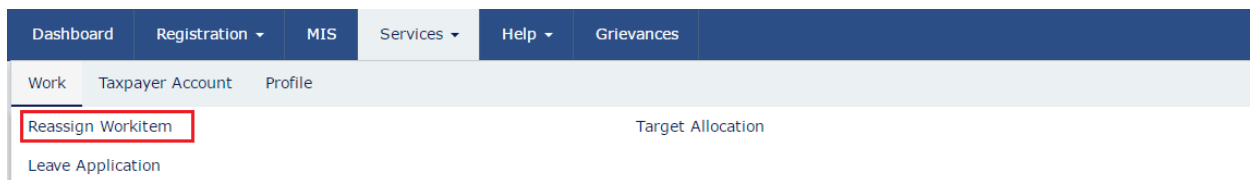
Please contact your State Admin.

# Manual > Reassign Work Item

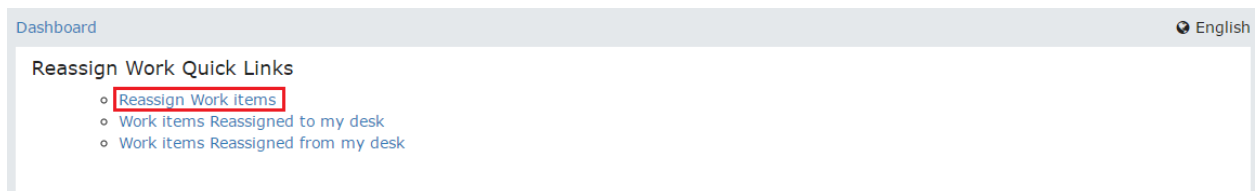
**I am Tax Official. How do I reassign work items assigned to one tax official to another in the GST Portal?**

To reassign a work item in the GST Portal, as a Tax Official, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Work > Reassign Workitem** command.



4. Click the **Reassign Work Items** link.



A summarized list of work items pending with the subordinates of the user is displayed.

5. To search for a particular work item, enter data for any of the fields displayed and then click the **Search** button.

Number of work items pending with the subordinate is displayed along with other details.

6. Click the **View** link, corresponding to the User name, to view the list of work items pending with that User under each module.

7. Click the **Reassign All** link under the **Action** column to reassign all the listed work items.

8. Click on the **module name** to view the list of work items pending with the User for that module.

The work items are displayed w.r.t ARN/ Work Item ID, GSTIN, Name of the Business, Date of Receipt/Initiation, Expected due date of completion, Days to expected due date.

9. Click the **REASSIGN** button to re-assign an individual item or multiple items.

The page displayed lists all the subordinates of the User to whom the work item can be reassigned.

Corresponding to the name of the official, details such as Role, Designation, and Total Pendency etc. are displayed.

10. To reassign a task, select the **Name of the Official** to whom you want to allocate the work item, and then click the Allocate button.

11. In the Comments field, enter your remarks / input comments and then click the **Confirm** button.

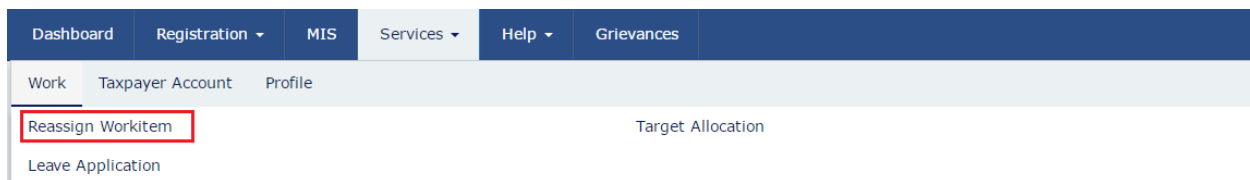


# Manual > Work Items Reassigned to my desk

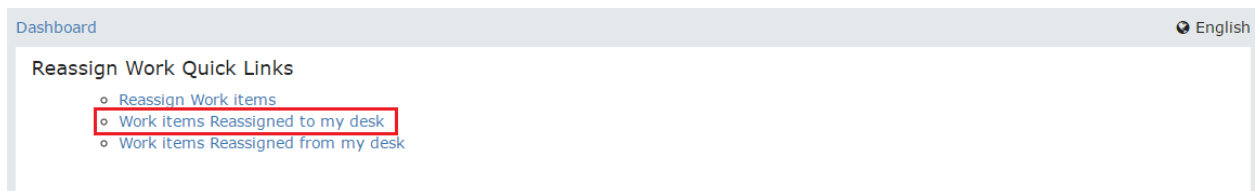
## I am a Tax Official. Where can I view the work items assigned to me in the GST Portal?

To view the work items reassigned to you in the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Work > Reassign Workitem** command.



4. Click the **Work Items Reassigned** to my desk link.



A list of work items reassigned to you is displayed module wise. Click the **Module** link to see the list of ARNs reassigned to you.

### Work Items Reassigned to Me

Module	Work Reassigned To Me		
	Pending	Approaching Due Date	Due Date Crossed
Cancel Registration Application - Approval	3	0	3

You can click the **ARN** link to start working on the work items.

Work Items Reassigned to Me

ARN / Reference Number	GSTIN / UIN	Name of Business	Date of Receipt / Initiation	Expected Due Date	Days to Expected Due Date	Assigned From
AA290117000126P			08 Apr 2017	25 Jan 2017	-121	
AA290117000127N			08 Apr 2017	25 Jan 2017	-121	
AA290117000128L			12 Apr 2017	25 Jan 2017	-121	

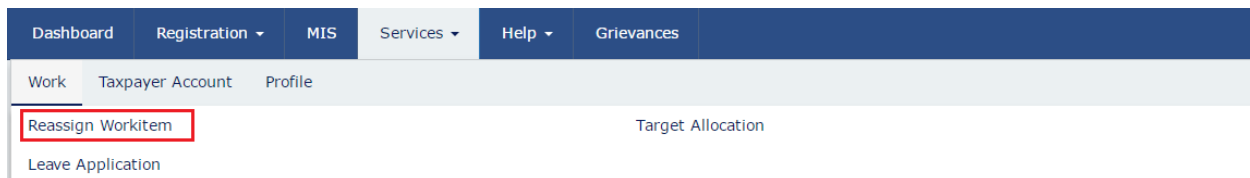


# Manual > Work Items Reassigned from my desk

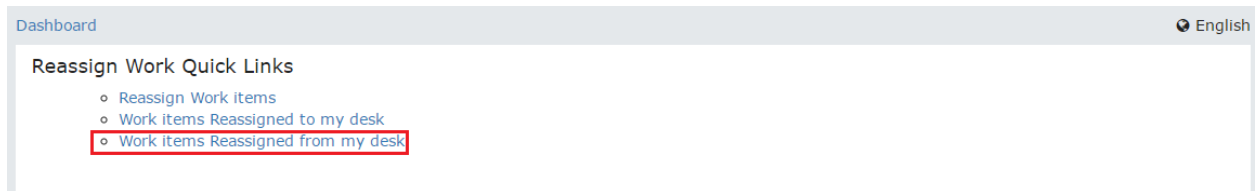
**I am a Tax Official. How can I view the work items that I assigned to another Tax Officials in the GST Portal?**

To view the work items reassigned to me in the GST Portal, perform following steps:

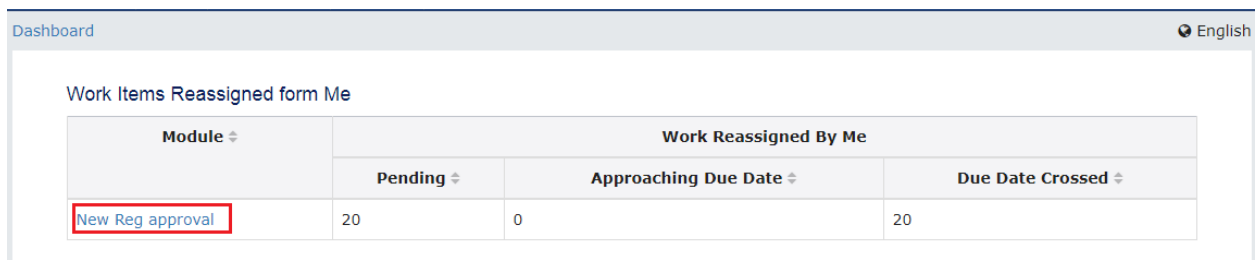
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Work > Reassign Workitem** command.



4. Click the **Work Items Reassigned from my desk** link.



A list of work items reassigned by you is displayed module wise. Click the **Module** link to see the list of ARNs reassigned to you.



Module	Work Reassigned By Me		
	Pending	Approaching Due Date	Due Date Crossed
New Reg approval	20	0	20

You can click the **ARN** link to start working on the work items.

## Work Items Reassigned form Me

ARN / Reference Number ⇅	GSTIN / UIN ⇅	Name of Business ⇅	Date of Receipt / Initiation ⇅	Expected Due Date ⇅	Days to Expected Due Date ⇅	Assigned To ⇅
AA080217000006V		ABC	18 Apr 2017	05 Feb 2017	-137	Laxman Ji Kishore
AA080217000007T		ABC	18 Apr 2017	05 Feb 2017	-137	Laxman Ji Kishore
AA080217000007T		ABC	18 Apr 2017	05 Feb 2017	-137	Laxman Ji Kishore
AA080217000008R		ABC	18 Apr 2017	05 Feb 2017	-137	Laxman Ji Kishore
AA080217000009P		ABC	18 Apr 2017	08 Feb 2017	-134	Laxman Ji Kishore

# Administrative Tasks

## Overview > Administrative Tasks

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### Update Jurisdiction of Taxpayer

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### Update Holiday Calendar

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## Broadcast Message

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## Blocking/ Unblocking ITC of a Taxpayer

- [FAQs](#)
- [Manual](#)

# User Role & Jurisdictional Administration

## FAQs > User Role & Jurisdictional Administration and Creation & Update Records of Tax Officials

### 1. Who will create State Admin for each state?

Central Admins will use the **Create and Update Record of Officials** service to:

- Create record of Tax Officials nominated by the State who will be performing the role of State Admin
- Allocate the role of State Admin to Tax Officials nominated by the State

### 2. What activities can the state admin perform?

The state admin can perform following functions through GST Portal Tax Officials Interface:

Create and Update Record of Officials service	User Role & Jurisdiction Administration
<ol style="list-style-type: none"><li>1. Create record of a Tax Official in the GST Portal</li><li>2. Once the record of Tax Official is created, update the record of a Tax Official</li></ol> <p>Note: The functionality for creating and updating a record, is available from the <b>Services &gt; Admin &gt; Create and Update of record of officials</b>.</p>	<ol style="list-style-type: none"><li>1. User Role &amp; Jurisdiction Administration</li><li>2. Assignment of Role and Jurisdiction after creation of role of New Official Record</li></ol> <p>This functionality is available from the <b>Services &gt; Admin &gt; User Role &amp; Jurisdiction Administration</b> service.</p>

### 3. Who will create record of the State Commissioner?

The Central Admin will create the record of the State Commissioner.

### 4. Whom does the State Admin report to?

The State Admin will report to the Central Admin in the GST Portal. This reporting is only for facilitating the functioning of the GST Portal.

## 5. Who is the Sub State Admin? What are the functions of the sub-state admin?

The Sub-State Admin performs Administrative function for the jurisdiction assigned to him within the State. The State Admin can delegate their responsibilities and create Sub-State Admins, as deemed fit.

## 6. How does a State Admin decide which role is to be allocated to the Tax Official?

The role assignment is on the basis of the expected functions to be performed by the Tax Officials of your department. A State Tax officer, for example, is expected to approve the registration application needs to be assigned role of “**Registration Approval**”.

Role	Description of the Role	Sample Task List associated with the Role
<b>State Admin</b>	The State Admin is expected to perform Administrative function for the state.	Upload / Delete Published Documents, Directory of Officials, Directory of Office Addresses, Broadcast Message
<b>Sub-State Admin</b>	The Sub-State Admin is expected to perform Administrative function for the jurisdiction assigned to him within the state.	Create and Update of records of Officials, User Role & Jurisdiction Administration, Update Jurisdiction of a Taxpayer, Transfer Of Charge
<b>Commissioner</b>	This role is to be given to the Tax Officials working at Commissioner Level created by the Central Admin.	Create Challan, Find GSTIN, Target Allocation, View Officials Details, View orders, view Proposals, Direction to file Appeal, Drop proceedings, Other Communication from Commissioner, View Directions from Commissioner, Generate cause list.
<b>Registration Approval</b>	The Tax Official with role Registration Approval is expected to approve all Registration Applications other than those for which separate role is provided.	Processing of Registration ,Find GSTIN, Target Allocation, View Officials Details, Record Search, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item
<b>Registration Enforcement</b>	The Tax Official with role Registration Enforcement is expected to perform enforcement activities including Suo Moto registration.	Suo Moto Registration, Find GSTIN, Target Allocation, View Officials Details , Record Search, Get taxpayer Details, Search ARN, Leave Application
<b>GSTP Approval</b>	The Tax Official with role GSTP Approval is expected to	GST Practitioner, Find GSTIN, Target Allocation, View Officials

	approve Registration Applications of GST Practitioners. This role should be given at the State Level since GSTP is not limited to any jurisdiction.	Details , Record Search, Get taxpayer Details, Search ARN, Leave Application
<b>View Jurisdictional Records</b>	The Tax Official with role View Jurisdictional Records will be given view access to records of the taxpayers within his/her jurisdiction.	Find GSTIN, Reassign Work item, Leave Application, View Officials Details , Record Search, Get taxpayer Details, Search ARN
<b>Adjudicating Authority</b>	The Tax Official with role Adjudicating Authority will be given access to issue orders related to demand/penalty.	Suo Moto Registration, Find GSTIN, Determination of tax (Fraud/ Others), View Officials Details, View Appeal orders, View Revision orders, view notices, counter reply, File Appeal to Appellate Authority, View Directions from Commissioner, Update status to commissioner, View Proceedings of the first Appeal, Generate Cause list
<b>Approving Authority For Assessment</b>	The Tax Official with role Approving Authority For Assessment will be given access to issue withdrawal orders or rejection orders related to summary assessment.	Suo Moto Registration, Find GSTIN, Determination of tax (Fraud/ Others), View Officials Details, View Appeal orders, View Revision orders, view notices, counter reply, File Appeal to Appellate Authority, View Directions from Commissioner, Update status to commissioner, View Proceedings of the first Appeal, Generate Cause list
<b>Grievance Processing</b>	The Tax Official with role Grievance Processing will be given access to address grievances raised by taxpayers.	Grievance application processing, Find GSTIN, Record Search, Target Allocation, View Officials Details, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item
<b>Recovery Officer</b>	The Tax Official with role Recovery Officer will be given access to create to utilize amount against any demand raised, to create demand entries pertaining to earlier laws and for doing recovery of GST related demands.	Payment towards demand, Find GSTIN, Record Search, Target Allocation, Create new entry in DCR, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item
<b>Senior Recovery Officer</b>	The Tax Official with role Senior Recovery Officer will be given access to create to utilize amount against any	Payment towards demand, Find GSTIN, Record Search, Target Allocation, View DCR, Get taxpayer Details, Search ARN,

	demand raised & to approve demand entries created by Recovery officer pertaining to earlier laws.	Leave Application, Reassign Work item
<b>UIN Approval</b>	The Tax Official with role UIN Approval is expected to approve Registration Applications of UN bodies, embassies & other notified persons.	UN Body/ Embassy/ ONP, Allotment of UIN, Find GSTIN, Restore Registration, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>CGST Member - Appellate Authority for Advance Ruling</b>	The Tax Official with role CGST Member - Appellate Authority for Advance Ruling is expected to approve Advance Ruling Appeal and Advance Ruling referred Applications.	Advance Ruling Application - Referred to Appellate Authority, Appeal Application filed by Taxpayer / Jurisdictional Officer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>CGST Member - Authority for Advance Ruling</b>	The Tax Official with role CGST Member - Authority for Advance Ruling is expected to process Advance Ruling Applications filed by Applicants.	Advance Ruling Application - Tax Payer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>Concerned Officer</b>	The Tax Official with role Concerned Officer is expected to provide all the documents, data as required by Authority / Appellate Authority members and represent the department.	Advance Ruling Application - Tax Payer, Advance Ruling Application - Referred to Appellate Authority, Appeal Application filed by Taxpayer / Jurisdictional Officer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>Jurisdictional Officer</b>	The Tax Official with role Jurisdictional Officer is expected to represent the department & will be given access to view all advance ruling applications in his jurisdiction and file rectification, replies and appeal.	Advance Ruling Application - Tax Payer, Advance Ruling Application - Referred to Appellate Authority, Appeal Application filed by Taxpayer / Jurisdictional Officer, View cause list, View Other Appeals & Orders, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>LUT Processing</b>	The Tax Official with role LUT Processing is expected to process LUT applications filed by taxpayer within his/her jurisdiction.	Process LUT applications, Find GSTIN, Record Search, DSC Registration , Get taxpayer Details, Search ARN, Leave Application, Reassign Work item
<b>Registrar -</b>	The Tax Official with role	Advance Ruling Application -

<b>Appellate Authority for Advance Ruling</b>	Registrar - Appellate Authority for Advance Ruling is expected to issue Notice for personal hearing in case of Advance Ruling Appeals and referred Advance Ruling Applications.	Referred to Appellate Authority, Appeal Application filed by Taxpayer / Jurisdictional Officer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>Registrar - Authority for Advance Ruling</b>	The Tax Official with role Registrar - Authority for Advance Ruling is expected to issue Notice for personal hearing in case of Advance Ruling applications and referring the AR Application to Appellate Authority on instructions from Authority members.	Advance Ruling Application - Tax Payer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>SGST Member - Appellate Authority for Advance Ruling</b>	The Tax Official with role SGST Member - Appellate Authority for Advance Ruling is expected to process Advance Ruling Appeal and Advance Ruling referred applications.	Advance Ruling Application - Referred to Appellate Authority, Appeal Application filed by Taxpayer / Jurisdictional Officer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>SGST Member - Authority for Advance Ruling</b>	The Tax Official with role SGST Member - Authority for Advance Ruling is expected to process Advance Ruling Applications filed by taxpayers.	Advance Ruling Application - Taxpayer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>Steno - Appellate Authority for Advance Ruling</b>	The Tax Official with role Steno - Appellate Authority for Advance Ruling expected to draft Orders, record the hearing proceedings & upload additional documents.	Advance Ruling Application - Referred to Appellate Authority, Appeal Application filed by Taxpayer / Jurisdictional Officer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
<b>Steno - Authority for Advance Ruling</b>	The Tax Official with role Steno - Authority for Advance Ruling is expected to draft orders, record the hearing proceedings, upload additional documents.	Advance Ruling Application - Tax Payer, Get taxpayer Details, Search ARN, Leave Application, Find GSTIN, Reassign Work item, Record Search
<b>MIS User</b>	The Tax Official with role MIS User will be given access to view jasper reports.	View Details, New Reports
<b>Refund Processing</b>	The Tax Official with role Refund Processing is expected to process the refund applications filed by taxpayer	Process Refund applications, Find GSTIN, Record Search, DSC Registration, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item

	under his jurisdiction.	
<b>Appellate Authority</b>	The Tax Officer with role Appellate Authority is expected to process the Appeal applications received under his jurisdiction.	Process appeal applications filed by taxpayer and Legal officer, Find GSTIN, Record Search, DSC Registration, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Admit appeal, , Reject appeal, Issue Appeal Order, View Orders, notices, View supporting documents, Upload documents, Search (ARN/RFN), Issue Personal Hearing notice/ Adjournment Notice/ Show cause notice, View Counter reply, Initiate and view Rectification Request, View cause list.
<b>Assistant to Appellate Authority</b>	The Tax Officer with role Appellate Authority is expected to process the Appeal applications received under his jurisdiction.	View Application related details, View Orders, View supporting documents, Upload documents, Search (ARN/RFN), Issue Personal Hearing notice/ Adjournment Notice/ Show cause notice, View Counter reply, Initiate and view Rectification Request, View cause list., Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search, DSC Registration, Find GSTIN
<b>Internal Review Cell Member</b>	The Tax Officer with role Internal Review Cell is expected to propose review of an order prejudicial to the interest of the revenue, under his jurisdiction.	Search (ARN/RFN), View Orders, Initiate review Proposal, Upload document, View Proposal, View Proposal Status, Other Communication from Commissioner, View cause list., Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search, DSC Registration, Find GSTIN

<b>Legal Officer</b>	The Tax Officer with role Legal officer is expected to file Appeal on behalf of Tax department and Upload Other Appeals & Orders.	Search (ARN/RFN), View Orders, View Directions from Commissioner, Other Communication from Commissioner, Application to Appellate Authority, Update appeal details, Upload document, View Counter reply and notices and orders, Upload Other Appeals & Orders, View cause list. Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search, DSC Registration, Find GSTIN
<b>Revisionary Authority</b>	The Tax Officer with role Revisionary Authority is expected to pass Revision order based on the proposal sent by Internal review cell or on its own motion.	Search (ARN/RFN), View Revision Orders and orders issued by Tax department, Issue Revision Order, Upload Revision Order, View Directions from Commissioner, Update status to commissioner, View Notices, Issue Personal Hearing notice/ Adjournment Notice/ Show cause notice, Upload documents, View counter reply, View cause list. Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search, DSC Registration, Find GSTIN

Based on the role, the Tax Official will get:

- Access to the different functionalities at the GST Portal (Tax Official Interface)
- Work-items in the queue for processing

For example, the Tax Official with role “**Registration-Approval**” will be assigned work items for processing of Registration Applications. Similarly, “**GSTP-Approval**” will be assigned work items for processing of Enrolment Application of the Tax Practitioner. Therefore, it is advisable to go through the Access grid carefully.

### **Important**

Please note, the functionalities will be available in GST Portal Tax Officials Interface in a phased manner. Once the functionalities are available, respective Roles will get access to the same automatically. No update is required by State/ Sub-State Admin. In case of addition of new Roles later, State/ Sub-State admin would need to assign such Roles to the Tax Officials. These will be updated as and when new Roles and functionalities will be available.

## **7. What are the fields that need to be filled in, while creating a record of an Official? Can I create record of Tax Officials if I do not have mandatory information like PAN or e-mail ID?**

You need to enter the fields mentioned below to create a record of a Tax Official.

\*Fields marked with asterisk are mandatory.

You cannot create a record if you do not have the mandatory information.

Please contact the relevant department or the Official for the information.

If you contact the Official, please verify the information (Official should produce originals) before submitting the same into the system.

1.	State (Drop-down appears only for Super Admin and not for State Admin)	
2.	Name of the Tax Official	Salutation
		First
		Middle*
		Last*
3.	Designation	
4.	Start Date for current designation held*	
5.	Scale Pay	
6.	Grade Pay	
7.	Email Address	
8.	Mobile Number	
9.	Date of Birth*	
10.	PAN	

10.	UID (Aadhar No.)	
12.	PRAN Number or CPF/GPF Number	
13.	Employee ID*	
14.	Home State	
15.	District (In Case of Home State)	
16.	Date of Joining Service	
17.	Employee Status	

### **8. Is there any facility to create multiple records of Tax Official in one go?**

Yes, there is a facility to create multiple records of Tax Officials in one go. The State Admin can use the Bulk Upload template to create record of multiple Tax Officials in one go. On clicking Bulk Upload, a screen will open where Admin can upload an excel, with details of the Tax Officials whose records are to be created.

### **9. How do I check duplication of records?**

Duplication for a record of a tax Official will be checked by the GST System basis combination of PAN of the employee + PF (CPF/GPF) Number + PRAN.

### **10. I am not sure if the record of a tax Official exists. I want to search for the Tax Official before creating the record. Can I search for a Tax Officials record in the GST Portal?**

Yes, you can enter one or more parameters to search for the Tax Official's record. In case your search returns more than one result, the results will be displayed list-wise and you can select the relevant Official by clicking on their name. Navigate to **Services > Admin > View Officials Details**.

### **11. Can a State Admin edit the record of the Tax Official in the GST Portal? Is it mandatory to provide reasons for the update?**

Yes, a State Admin can edit the record of the Tax Official in the GST Portal.

Yes, a State Admin needs to provide reasons for the update and upload supporting documents for the updates. The portal will maintain log of the updates made.

## 12. Can I see a history or a log of profile updates for the Tax Official?

Yes, you can view record of the Tax Official by clicking the **Create and Update of records of Officials > View/ Update service**. The search result of the employee will display following information:

- Roles & Jurisdictions Currently Assigned to the Official
- Roles & Jurisdictions Assigned to the Official in Past
- Log of Updates made in Profile of Official

## 13. Who is an off-boarded employee? OR When do I mark an employee as off-boarded?

The Off-boarded employees are those employees who voluntarily resigned from their role at any time before their retirement and are no longer a part of the department. An employee of the Off-boarded status is not assigned any work item.

Refer the user manual to follow the steps of off-boarding an employee.

## 14. What process is followed for off boarding an employee?

To off board an employee, state admin needs to perform following actions:

1. Reassign the pending work items to another official with same jurisdiction and role. Click [here](#) to view the detailed steps of Reassign work items. This step is not mandatory. In case work items are not reassigned, the work items will be reassigned as part of next step, Transfer of Charge.
2. Transfer of charge to another official with same jurisdiction and role. Click [here](#) to view the detailed steps of Transfer of Charge.
3. Update status of employee as “off boarded”. Click [here](#) to view the detailed steps of updating status of an employee.

## 15. How can I search details of a Tax officer?

Click the Services > Admin > User Role & Jurisdiction Administration service and the Official Record Search page is displayed.

Click the Advance Search icon and enter the search parameters like Name, Email ID, Mobile No, Designation, Date of Joining, Employee Status, PAN of the Employee, Role to search for the Official. From the search results, click the name of the Official and you will be directed to the record of the Tax Official. From this page, you can do the following:

- Edit the profile of the Tax Official
- Add a new role to the Tax Official
- View the roles allocated to the Tax Official
- Deallocate the roles allocated to the Tax Official

### **16. If a Tax Official is transferred from one state to another, who will allocate the new role to the Tax Official?**

If a Tax Official is transferred from one state to another, the State Admins of both the state will have to perform the following actions:

- State Admin from which the Tax Official has been transferred will have to make the Employee Status as Inactive
- State Admin in which the Tax Official is transferred will have to create a new record and assign a role

### **17. Can a Tax Official report to two Supervisors?**

A Tax Official can be allocated roles of two different jurisdictions. However, the reporting manager will be Supervisor of the primary jurisdiction of that officer.

### **18. If a role of Tax Official is deallocated, what will happen to the work items pending with the Tax Official?**

When a State Admin deallocates a role, GST Portal directs the State Admin to first Transfer the charge of that particular officer. Once charge is transferred, the work items pending with Tax Official will be reassigned to the Tax Official to whom such charge is transferred.

### **19. I am unable to upload supporting document while creating users. What should I do?**

Please check the format and size of the document being uploaded. The GST Portal accepts files that are less than 500 KB in size and only in PDF or JPEG formats.



# Manual > User Role and Jurisdiction Administration

## I am Tax Official. How can I assign a new role to a Tax Official?

To assign a new role to a Tax Official, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Admin > User Role & Jurisdiction Administration** command.



4. The **Official Record** Search page is displayed. Click the **Advanced Search** link and search the record of the Tax Official by entering any of the details and click the **SEARCH** button.
5. The List of Tax Officials is displayed. Click the **Username** link.

## Official Record Search

• Indicates mandatory fields

[Advanced Search](#)

Name

Email ID

Mobile No.

+91

Designation

Select ▼

Date of Joining

From

To

Employee Status

Active ▼

PAN of the Employee

Role

Select ▼

RESET

SEARCH

## List of Tax Officials

Username	Name	Designation	Email Id	Mobile No.	Date of Joining	Status	PAN of the employee
<a href="#">SampleAssa.SampleAssa01</a>	Mr. Assam 02	Commissioner	sit.test04@gmail.com	9874543456	31/01/2016	Active	GDJPS7451M
<a href="#">StateAdmin.Assam01</a>	Mr. StateAdmin Assam	Additional Commissioner	stateadmin.assam@sit.com	1818191815	08/03/2017	Active	DDDDD0001D
<a href="#">Praveen.Selvaraj02</a>	Mr. Praveen Kumar Selvaraj	Commissioner	shdgayug@hjdsf.com	1222222222	15/03/2017	Active	ASVPP3039P
<a href="#">Sarada.Gopi01</a>	Mrs. Sarada Gopi	Data Entry Operators	saradagopimca@gmail.com	9176664960	15/03/2017	Active	ASXPG0063C
<a href="#">Aaushi.Aaushi01</a>	Aaushi	Sales Tax Officer Class II	aaushi1@xyz.com	9999988888	14/12/2016	Active	DDDDD0212D

«
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»

6. To assign a new role to the official, click the **ADD NEW ROLE** button.

Dashboard
MIS
Services ▼
Help ▼

Dashboard > View Record
English

Profile - Praveen.Selvaraj02

EDIT PROFILE
ADD NEW ROLE

This information will not be valid for any legal proceedings

User Name
Name of the State
Name of the Tax Official

Praveen.Selvaraj02
Assam
Mr. Praveen Kumar Selvaraj

The **Add New Role** page is displayed for the selected profile.

7. In the **Role Type** drop-down list, select the type of role applicable for this user.

Role Type \*

Select

- ☐ Adjudicating/Authority
- ☒ Appellate Authority
- ☐ Assistant to Appellate Authority
- ☐ CGST Member - Appellate Authority for Advance Ruling

**Note:** The **State** field is auto-populated.

8. Select **whether the role is a Primary Jurisdiction**.

9. In the **Jurisdiction Levels** section, select the zone, unit and circle where the officer needs to be given the role.

**Note:** This is the jurisdiction in which the officer is designated to operate. For example, if officer is designated to be the registration approval authority for all wards in a zone, then these steps will have to be repeated for all wards in that zone.

10. In the **Effective Start Date** field, either enter the date manually or click the calendar icon to select the date from the calendar displayed. Effective date indicates the date when the user will start working as per the new role.

11. Under the **Reports to (Jurisdiction Levels)** section, select the zone, unit and circle of the person to whom the officer will report. Select the **Designation** of the person to whom the officer will report to and name of the people available will get populated in the Report to drop-down list. From the **Reports to** drop-down list, select the person to whom the officer will report to.

**Note:**

The person, to whom the officer will report, should have been assigned role & jurisdiction prior. In case the name does not appear, please check the following –

- a) Jurisdiction assigned to the person, to whom the officer will report, is same as being selected in Step #11
- b) The profile of person, to whom the officer will report, has same designation as being selected in Step # 11

For example, if the person to whom the officer will report, is allocated to Zone, then “Reports to Jurisdiction Levels” should be till zone only.

11. Click the **Choose File** button to attach the supporting documents. This is an optional step.

12. Click the **ASSIGN** button to add the new role.

Dashboard > Add New Role

English

Add New Role - Praveen.Selvaraj02

• indicates mandatory fields

Role Type •  
Select

State Level •  
Assam

Whether Primary Jurisdiction •  
☐ Yes ☐ No

**Jurisdiction Levels**

ZONE  
select

UNIT  
select

CIRCLE  
select

Effective Start Date for this Role •  
DD/MM/YYYY

**Reports To**

State Level •  
Assam

**Jurisdiction Levels**

ZONE  
select

UNIT  
select

CIRCLE  
select

Designation •  
Select

Reports To •  
Select

Role Type

Supporting Document  
Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB.

BACK

RESET

ASSIGN

13. Click the **CONFIRM** button to save the new role details.

ZONE  
select

UNIT  
select

CIRCLE  
select

Designation •  
Commissioner

Supporting Document  
Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB.

BACK

RESET

ASSIGN

!

**Confirm?**

Are you sure? You want to assign role at State level..

CANCEL

CONFIRM

A success message is displayed for the assignment of the new role.



# Revoke Role

## FAQs > Revoke Role

### 1. Who can revoke role of a Tax Official?

The Central Admin, State Admin or Sub-State Admin can revoke role of a Tax Official. Respective Admin can revoke role of a Tax official limited to his jurisdiction only.

### 2. How can I revoke role of a Tax Official?

Navigate to **Services > Admin > User Role & Jurisdiction Administration** to revoke role of a Tax Official. Search for a tax officer whose role needs to be revoked. Click on username of the officer, list of all the roles and jurisdiction assigned to tax officer will be displayed against which “Revoke” option will be present.

### 3. What are the pre-conditions to revoke role of a Tax Official?

Below provided are the pre-conditions to revoke role of a Tax Official:

- No subordinates are assigned to the Tax Official.
- No work items are pending with the Tax Official whose role/roles are required to be revoked.

### 4. I want to revoke role of a Tax Official but he has subordinates assigned to him. What do I do?

You need to update the reporting of the subordinates to new officers to revoke role/roles of that Tax Official.

### 5. I want to revoke role of a Tax Official but he has work items pending with him. What do I do?

You need to reassign work items to some other Tax official to revoke role/roles of that Tax Official.

# Manual > Revoke Role

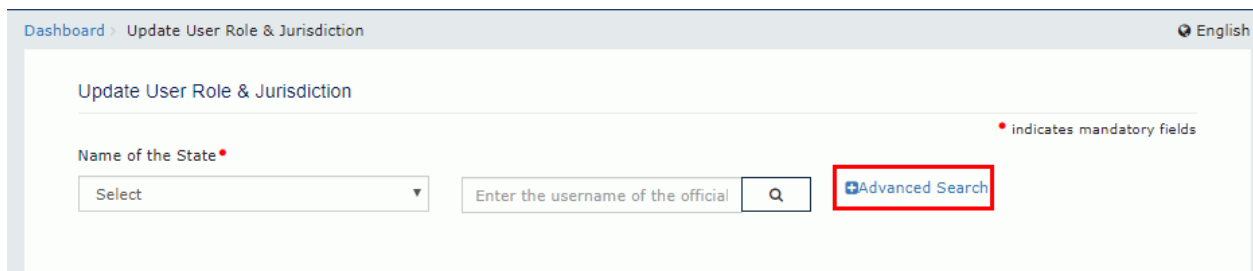
## How can I revoke role of a Tax Official?

To revoke role of a Tax Official, in the role of Central Admin, State Admin or Sub-State Admin, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Admin > User Role & Jurisdiction Administration** command.



4. The **Update User Role & Jurisdiction** page is displayed. Click the **Advanced Search** link.



5. Search the record of the Tax Official by entering any of the details and click the **SEARCH** button.

Dashboard > Update User Role & JurisdictionEnglish

Update User Role & Jurisdiction

Name of the State \*

Select

Name

Enter Employee Name

Designation

Select

Employee Status

Select

☐ PRAN ⓘ ☐ CPF No. \ GPF No. ⓘ

Enter your CPF No./PRAN

Enter the username of the official

Q

Email ID

Enter Email address

Date of Joining

From

DD/MM/YYYY

📅

To

DD/MM/YYYY

📅

PAN of the Employee

Enter PAN of the Employee

Mobile No.

+91

Enter Mobile Number

Role

Select

Advanced Search

RESET

SEARCH

6. The List of Tax Officials is displayed. Click the **Username** link.

Goods and Services Tax

Central BOAdmin

Range-1, DELHI-1 COMTE, Center Jurisdiction

Skip to Main Content

A<sup>+</sup> A<sup>-</sup>

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Dashboard

MIS

Services

Help

Statutory Functions

Dashboard

Update User Role & Jurisdiction

English

Update User Role & Jurisdiction

Name of the State

Assam

Enter the username of the official

Advanced Search

Name

Enter Employee Name

Email ID

Enter Email address

Mobile No.

+91 Enter Mobile Number

Designation

Select

Date of Joining

From DD/MM/YYYY To DD/MM/YYYY

Employee Status

Select

PAN of the Employee

Enter PAN of the Employee

Role

Registration Enforcement

PRAN

CPF No. \ GPF No.

Enter your CPF No./PRAN

RESET

SEARCH

List of Tax Officials

Username	Name	Designation	Email Id	Mobile No.	Date of Joining	Status	PAN of the employee
Mukul.Kakkar01	Mr. Mukul Kakkar	Sales / Commercial Tax Inspector	stoassam@sit.in	4598446327	16/04/2017	Active	DDDD0147D
Hari.Hari01	Mr. Hari	Sales / Commercial Tax Inspector	sto2assam@sit.in	4532197897	16/04/2017	Active	DDDD0150D
First.Name13	Mr. First Test Name	Commercial Tax Officer(Superintendent)	properofficer3assam@sit.in	4563247986	17/04/2017	Active	DDDD0151D
First.Name37	Mr. First Test Name	System Analysts (I T O)	user55469@1xv.xi	1254898776	28/04/2017	Active	DDDD0516D
V.Sindhuri03	Ms. V Deeksha Sindhuri	Upper Division Clerks	training@admin.com	2614376581	30/05/2017	Active	ABCDE1234T

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

7. To revoke role of the Tax official, select the **Revoke** link.

**Note:** As you can see in the screenshot below that there are three roles assigned to the Tax Official. You need to select the **Revoke** link against each role to revoke it. Here, as an example, Registration-Approval role of the Tax official is been revoked.

## Profile - Mukul.Kakkar01

This information will not be valid for any legal proceedings

EDIT PROFILE

ADD NEW ROLE

User Name	Name of the State	Name of the Tax Official
Mukul.Kakkar01	Assam	Mr. Mukul Kakkar

## Roles &amp; Jurisdictions Currently Assigned to the Official

Role Type	State Jurisdiction	Effective Start Date	Actions
Registration-Approval	(Assam),(Sibsagar Zone),(Dibrugarh),(DIBRUGARH - 1)	16/04/2017	<a href="#">View</a> / <a href="#">De-allocate</a> / <a href="#">Revoke</a>
Registration Enforcement	(Assam),(Jorhat Zone),(Jorhat),(JORHAT - 1)	16/04/2017	<a href="#">View</a> / <a href="#">De-allocate</a> / <a href="#">Revoke</a>
State Admin	(Assam)	01/06/2017	<a href="#">View</a> / <a href="#">De-allocate</a> / <a href="#">Revoke</a>

## Roles &amp; Jurisdictions Assigned to the Official in Past


Role Type	State Jurisdiction	Effective Start Date	Effective End Date	Details
Senior Recovery Officer	(Assam)	23/03/2018	20/07/2018	<a href="#">View</a>

## Log of Updates made in Profile of Official

No Records Available

BACK

8. Click the **CONFIRM** button.



## Warning

Are you sure you want to revoke role of Registration-Approval from the Tax official Mr. Mukul Kakkar?

CANCEL

CONFIRM

9. A success message is displayed that role has been revoked successfully.

Role of Registration-Approval is revoked successfully from the tax official Mr. Mukul Kakkar.

## Profile - Mukul.Kakkar01

[EDIT PROFILE](#)[ADD NEW ROLE](#)

This information will not be valid for any legal proceedings

User Name	Name of the State	Name of the Tax Official
Mukul.Kakkar01	Assam	Mr. Mukul Kakkar

## Roles &amp; Jurisdictions Currently Assigned to the Official

Role Type	State Jurisdiction	Effective Start Date	Actions
Registration Enforcement	(Assam),(Jorhat Zone),(Jorhat),(JORHAT - 1)	16/04/2017	<a href="#">View</a> <a href="#">/ De-allocate</a> / <a href="#">Revoke</a>
State Admin	(Assam)	01/06/2017	<a href="#">View</a> <a href="#">/ De-allocate</a> / <a href="#">Revoke</a>

## Roles &amp; Jurisdictions Assigned to the Official in Past

Role Type	State Jurisdiction	Effective Start Date	Effective End Date	Details
Registration-Approval	(Assam),(Sibsagar Zone),(Dibrugarh),(DIBRUGARH - 1)	16/04/2017	11/09/2018	<a href="#">View</a>
Senior Recovery Officer	(Assam)	23/03/2018	20/07/2018	<a href="#">View</a>

## Log of Updates made in Profile of Official

No Records Available

[BACK](#)

# Update Jurisdiction of Taxpayer

## FAQs > Update Jurisdiction of Taxpayer

### 1. If a taxpayer has wrongly entered the jurisdiction, can a Tax Official update the jurisdiction of the taxpayer?

Yes, a State Admin or an Sub-State Admin can change the jurisdiction of the taxpayer so that the work item is assigned to a Tax Official in correct jurisdiction.

### 2. Can the jurisdiction of a taxpayer be updated?

Jurisdiction of a taxpayer can be updated only by State Admin or Sub-State Admin.

### 3. Is it possible to bulk update the jurisdiction of taxpayers?

Yes, a State Admin or an Sub-State Admin can update jurisdiction of multiple taxpayers in one go.

### 4. Under what circumstances can the jurisdiction of a taxpayer be updated?

A State Admin or an Sub-State Admin may update jurisdiction of a taxpayer in following cases:

1. Taxpayer may request for change due to incorrect mapping.
2. Split of District/Division/Ward may result in change of taxpayer's jurisdiction.
3. Identification of wrong mapping by tax authority
4. Deemed approved cases where jurisdiction has not been mapped

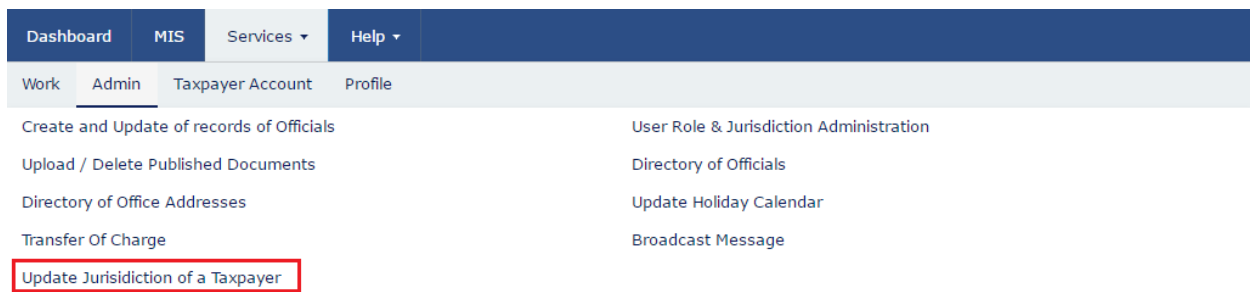
**Note:** Approval from Jurisdictional Officer is mandatory for updating jurisdiction of a taxpayer.

## Manual > Update Jurisdiction of a Taxpayer

I am a State Admin. I need to change the jurisdiction of Taxpayers as an incorrect jurisdiction is assigned to them. How can I change Taxpayers jurisdiction in the GST Portal?

To change jurisdiction of taxpayers in the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Admin > User Role & Jurisdiction Administration** command.



The **Update Jurisdiction of a Taxpayer** page is displayed.

The **Search** tab enables you to allocate jurisdiction to a taxpayer.

The **List of New Registrations** tab enables you to allocate jurisdiction to New Registration Applicants / Taxpayers to whom the jurisdiction has not been allocated.

4. In the **GSTIN / UIN** field, enter the GSTIN / UIN of the taxpayer.
5. In the **State Jurisdiction** section, select the Zone, Unit and Circle.
6. Click the **SEARCH** button.

Dashboard
MIS
Services
Help

Dashboard > Update Jurisdiction Of Tax Payer
English

### Update Jurisdiction of a Tax Payer

Regular Search
List of New Registrations

• indicates mandatory fields

GSTIN / UIN\*

Search by GSTIN / UIN

State Jurisdiction

Zone\*

Select

Unit\*

Select

Circle\*

Select

RESET

SEARCH

The list of taxpayers is displayed on the basis of the search criteria entered.

7. Select Taxpayers from the list displayed to change jurisdiction. You can select multiple Taxpayers from the list.

8. Click the **PROCEED** button.

#### List of Tax Payer

<input type="checkbox"/>	GSTIN / UIN	Name of Business	Address	State Jurisdiction
<input type="checkbox"/>	12GDDPS5160P7ZX	GAMSENG N SANGMA	Koloriang,Koloriang,,12	(Kurung Kumey),(Koloriang)

PROCEED

9. In the **District** and **Circle** drop-down-list, select the details of the jurisdiction to be changed.

10. Click the **ASSIGN** button.

#### Update Jurisdiction for selected Tax Payer(s)

### Jurisdiction to be Changed

State Jurisdiction\*

District\*

Select

Circle\*

Select

BACK

ASSIGN

11. The list of taxpayer with updated preview is displayed. Click the **PROCEED** button.

#### Update Jurisdiction for selected Tax Payer(s)

##### Jurisdiction to be Changed

State Jurisdiction \*

District \*

Tawang

Circle \*

Tawang

BACK

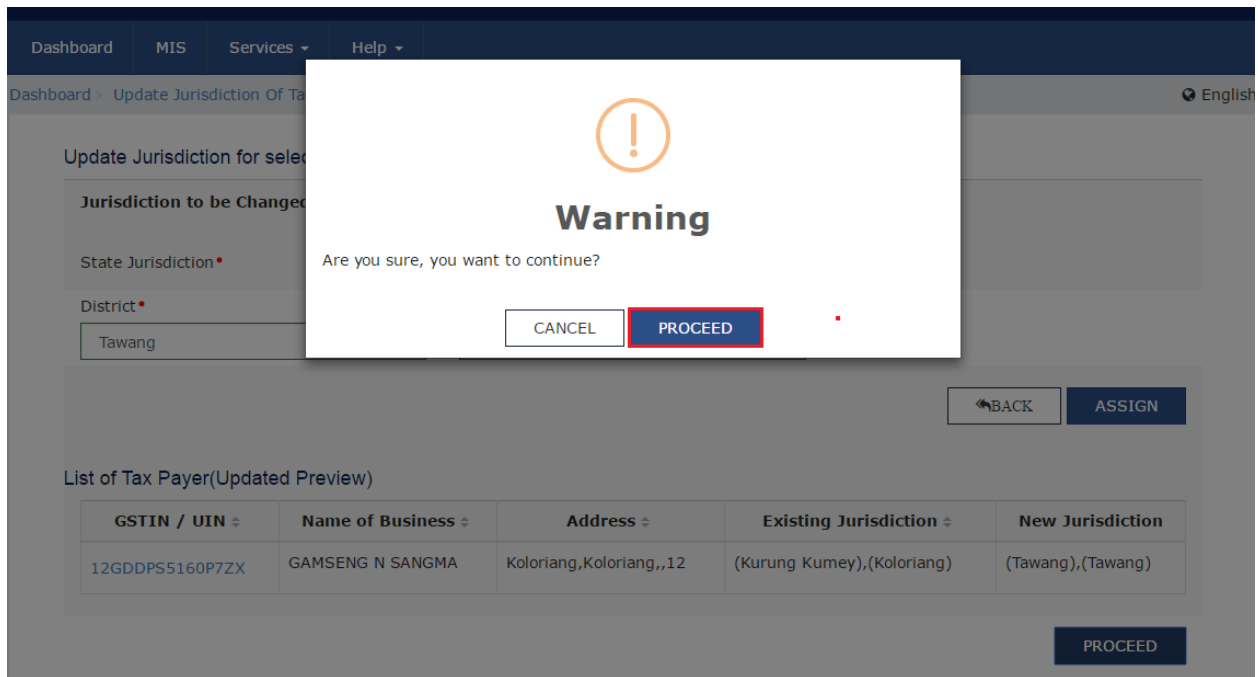
ASSIGN

#### List of Tax Payer(Updated Preview)

GSTIN / UIN	Name of Business	Address	Existing Jurisdiction	New Jurisdiction
12GDDPS5160P7ZX	GAMSENG N SANGMA	Koloriang,Koloriang,,12	(Kurung Kumey),(Koloriang)	(Tawang),(Tawang)

PROCEED

12. . Click the **PROCEED** button.



A **confirmation message** is displayed that the jurisdiction is updated for the Taxpayer.

DashboardMISServices ▾Help ▾

Dashboard > Update Jurisdiction Of Tax PayerEnglish

Jurisdiction of [12GDDPS5160P7ZX] id has been updated to (Tawang),(Tawang)

List of Tax Payer(Updated)

GSTIN / UIN	Date of Approval	Name of Business	Address	New Jurisdiction
12GDDPS5160P7ZX	27/04/2017	GAMSENG N SANGMA	Koloriang,Koloriang,,12	(Tawang),(Tawang)

BACK

# Upload/Delete Published Documents

## FAQs > Upload/Delete Published Documents

### 1. Who can publish a document on the GST Portal?

Only **State Admin** can publish or delete documents for the taxpayers as well as Tax Officials.

### 2. Which documents can I publish for taxpayers or Tax Officials?

State Admins can upload, archive or delete published documents for the taxpayers as well as Tax Officials such as act, rules, rate schedule, notification, trade circular, press release, internal circular, judgments, office orders, advance ruling, amendment, training artefact, instruction sheet, FAQs and citizen charter.

### 3. Can I bulk upload/delete documents?

You can upload/delete only one document at a time at the GST Portal.

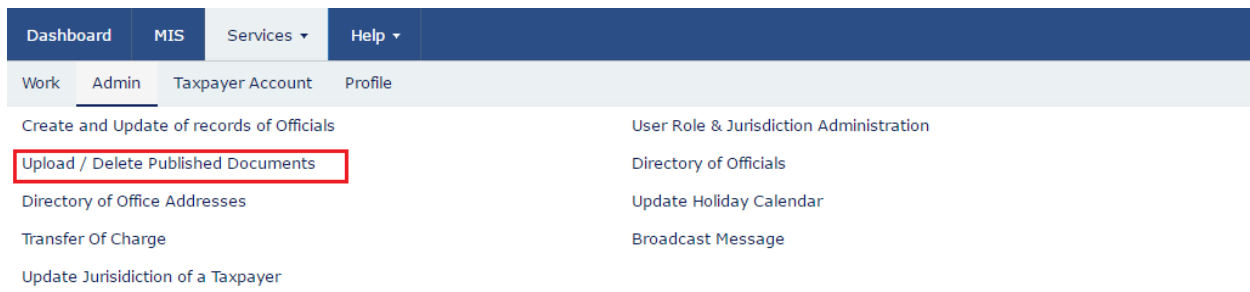
### 4. I am unable to delete the document. Why?

A published document can be deleted till one month from the date of upload. After one month a document can only be archived by changing its archive date.

# Manual > Upload/Delete Published Documents

I am required to upload some latest published documents and delete the older in the GST Portal. How can I upload and delete published documents on the GST Portal?

1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Admin > Upload / Delete Published Document** command.



## In case of Search:

The Search tab available on the page enables you to search, view or delete a document.

4. In the **Act drop-down** list, select whether the document is related to IGST, CGST, SGST, or Cess Act of the State.
5. In the **Document Type** drop-down list, select the type of the document.
6. In the **Document Number** field, enter the document number.
7. In the **To be made visible to** option, select who can view the content in the published document.
8. In the **Issued By** field, enter the name of the issuing authority.
9. Select the **Date of Issuance of the document** using the calendar.
10. Select the **Date of Upload of the document** using the calendar.
11. Select the **Date of Archival of the document** using the calendar.

•indicates mandatory fields

Search

Upload

Search / View / Delete Document

Act

State

Document Type\*

Select

Select

Act

Document Number

To be made visible to

Issued By

Enter The Number of The Document

Select

Enter Name of The Issuing Authority

Date of Issuance

Keyword

From

DD/MM/YYYY

To

DD/MM/YYYY

Enter Keyword

Date of Upload

From

DD/MM/YYYY

To

DD/MM/YYYY

Date of Archival

From

DD/MM/YYYY

To

DD/MM/YYYY

RESET

SEARCH

The search results are displayed.












You click the **View** link to view the document.

You click the **Delete** button to delete the document.

You click the **Edit** button to edit the document.

You click the **Download** button to download the document.

#### List of Published Documents

Title of the Document ⇅	Type ⇅	Document Number ⇅	View	Actions
FOcenter11	Act	FOcenter12	View	
Aaushi_01	Act	9879879879	View	
qqqqqqqqqq	Act	8676456764	View	  
Aaushi_02	Act	7657657657	View	
BO_DOC	Act	4567890HJK	View	
deleteddoc	Act	4564864316	View	
haritest	Act	4254213542	View	
SampleDoc	Act	3456&TFGJL	View	
GSTN_Doc1	Act	3333344444	View	  
vvvvvv	Act	2345678956	View	

In case of Upload:

The Upload tab available on the page enables you to upload a document.

12. In the **Act** drop-down list, select whether the document is related to IGST, CGST, SGST, or RTI Act of the State.
13. In the **Document Type** drop-down list, select the type of the document.
14. In the **Language of Document** drop-down list, select language of the content in the published document.
15. In the **To be made visible to** option, select who can view the content in the published document.
16. In the **Document Number** field, enter the document number.
17. In the **Effect on Linked Document** drop-down list, select the effect that the published document will have on the linked document.
18. In the **Issued By** field, enter the name of the issuing authority.
19. In the **Title of the Document** field, enter the title of the document.
20. In the **Functional Area** drop-down list, select the area regarding which the document is published, such as Returns, Registration, and Payment etc.
21. In the **Meta Tag Values(keywords)** field, enter the meta tag values or keywords to be associated with the document.
22. Select the **Date of Issuance of the document** using the calendar.
23. Select the **Date of Archival of the document** using the calendar.
24. In the **Document Number of Linked Document** field, enter the previous document number linked with the document.
25. Click the **Choose File button to upload the document and other supporting documents**.
26. Click the **SUBMIT** button.

Search

Upload

### Upload Document

Act <sup>*</sup> Select ▼	State Select ▼	Document Type <sup>*</sup> Select ▼
Language of Document <sup>*</sup> Select ▼	To be made visible to <sup>*</sup> <input type="checkbox"/> Internal BO Users <input type="checkbox"/> External FO Users	Document Number <sup>*</sup> Enter Document Number
Effect on Linked Document Select ▼	Issued By <sup>*</sup> Enter The Name of The Issuing Authority	Title of the Document <sup>*</sup> Enter Title of the Document (Max 50 Words)
Functional Area Select ▼	Meta Tag Values(keywords) <sup>*</sup> Enter Meta Tags comma (,) separated	Document Number of Linked Document Enter Previous document number to link
Date of Issuance <sup>*</sup> DD/MM/YYYY	Date of Archival DD/MM/YYYY	
Upload Document <sup>*</sup> Choose File No file chosen ⓘ File Should be in PDF/JPEG format and cannot exceed more than 1 MB in size		Upload Supporting Document <sup>*</sup> Choose File No file chosen ⓘ File Should be in PDF/JPEG format and cannot exceed more than 1 MB in size
Date of Upload 26/05/2017		Uploaded By central.boadmin01

RESET

SUBMIT

27. Click the **Confirm** button to proceed.

Functional Area  
Select

Date of Issuance\*  
25/05/2017

Upload Document\*  
Sample.jpg(5.4873046875KB)  
Preview Delete

Upload Supporting Document\*  
Sample.jpg(5.4873046875KB)  
Preview Delete

Date of Upload  
26/05/2017

Uploaded By  
central.boadmin01

CONFIRM

RESET SUBMIT

A success message is displayed saying the document has been updated.

You have successfully uploaded the document named 'Policy document' on 26/05/2017

\*indicates mandatory fields

Search Upload

Upload Document

Act\*  
CGST

State  
Select

Document Type\*  
Act

## Directory of Office Addresses

### **FAQs > Update Directory of Official Addresses**

#### **1. Who can update Directory of Official addresses? From where can I access Directory of Official addresses?**

Only the State Admin can add a record, edit or delete a record from the directory of office addresses. The updated directory of office addresses will be displayed on the GST Portal Taxpayers Interface as well as Tax Officials Interface.

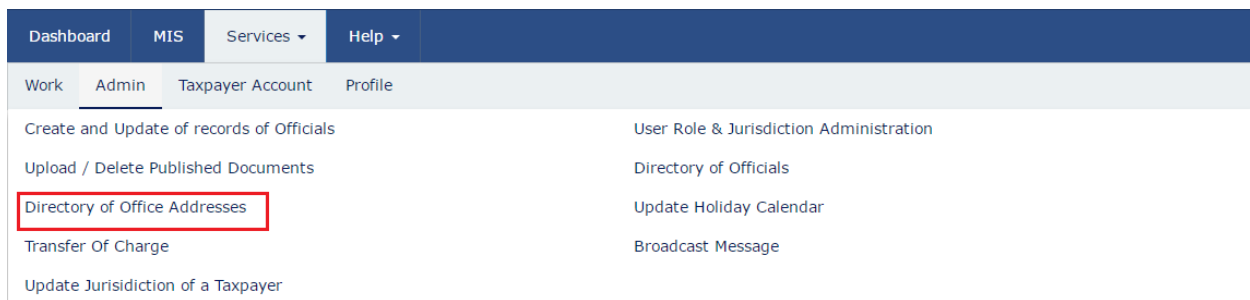
The State Admin can access the functionality from the post login Dashboard of the State Admin.

# Manual > Add a New Office Address

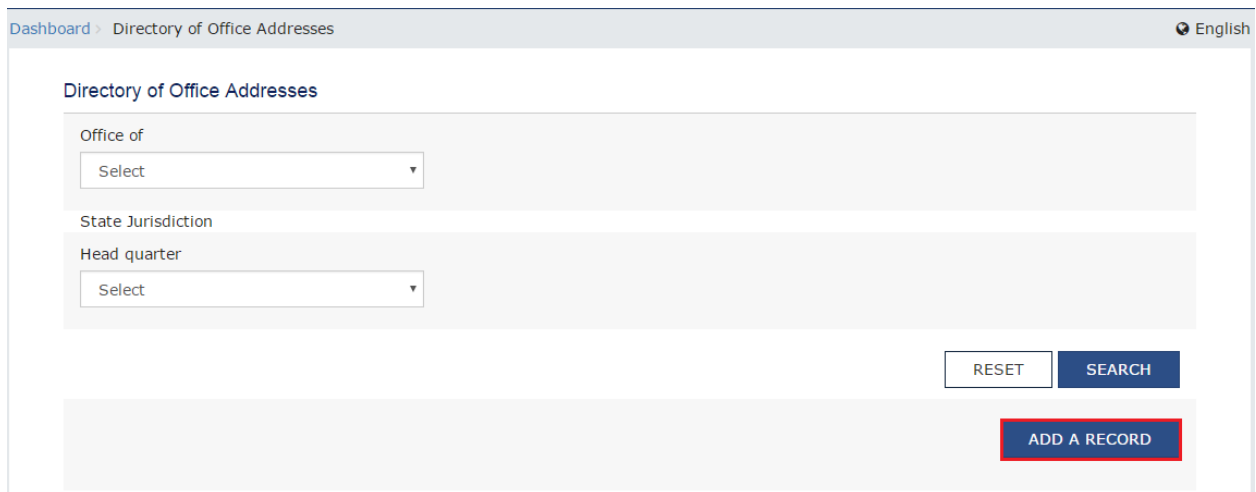
## How can I add a new office address in the Directory of office addresses?

To add a new office address in the Directory of office addresses, perform following steps:

1. Access the GST Portal. **The GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Admin > Directory of Office Addresses** command.



4. The **Directory of Office Addresses** page is displayed. Click the **ADD A RECORD** button. According to State, Jurisdiction levels will appear on the screen.



The **Add New page** is displayed.

5. From the **Head quarter** drop-down list, select the headquarter.
6. Click the **SEARCH FOR ADDRESSES** button.

### Add New

State Jurisdiction

Head quarter •

Select

SEARCH FOR ADDRESSES

7. Select the **Address** from the available List of Addresses.
8. From the **Office of** drop-down list, select the office for which the record has to be added.
9. In the **Email Address** field, enter the email address.
10. Click the **ADD RECORD** button.

### List of Addresses

Select	Address with Pin Code ⇅	Landline Number ⇅
<input checked="" type="checkbox"/>	Additional Town Hall Building , Sector 17-C, Chandigarh, Chandigarh-160017	0172-2703019, 0172-2703954

### Office details

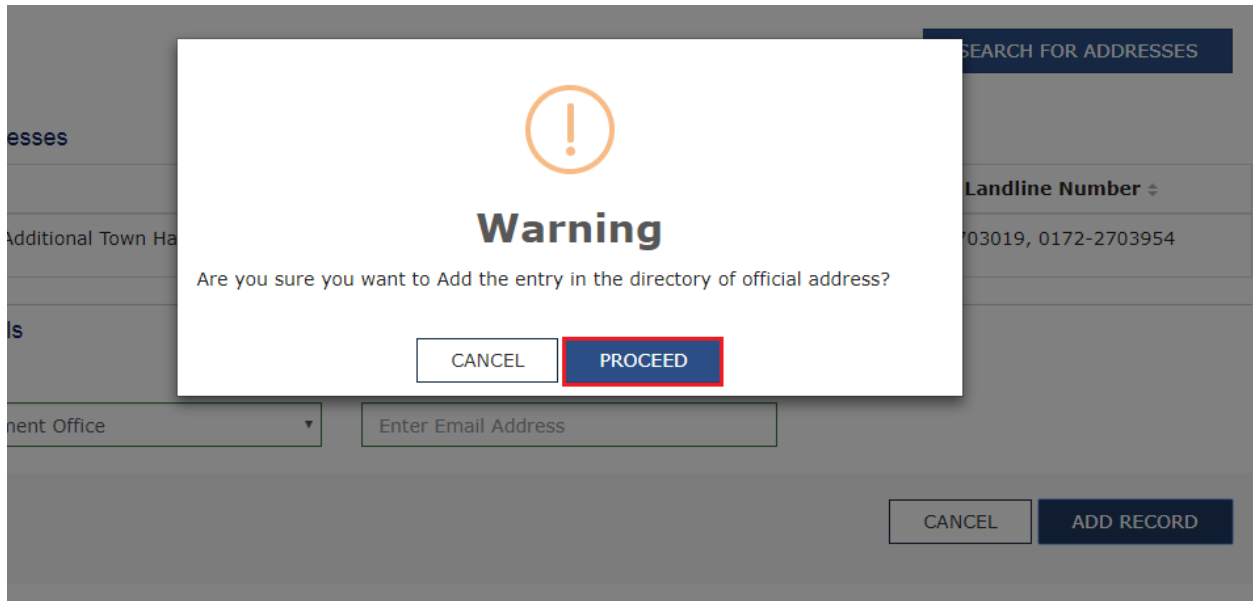
Office of •

Enter Email Address

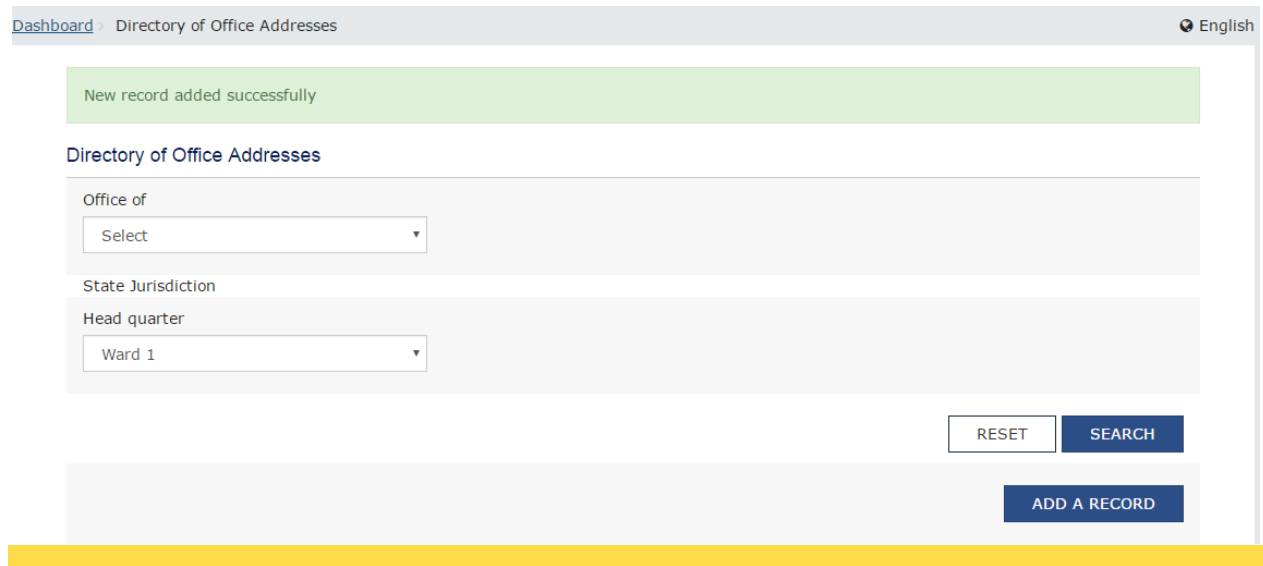
Select

CANCELADD RECORD

11. A confirmation message is displayed. Click the **PROCEED** button.



A confirmation message is displayed that a new record has been added successfully.

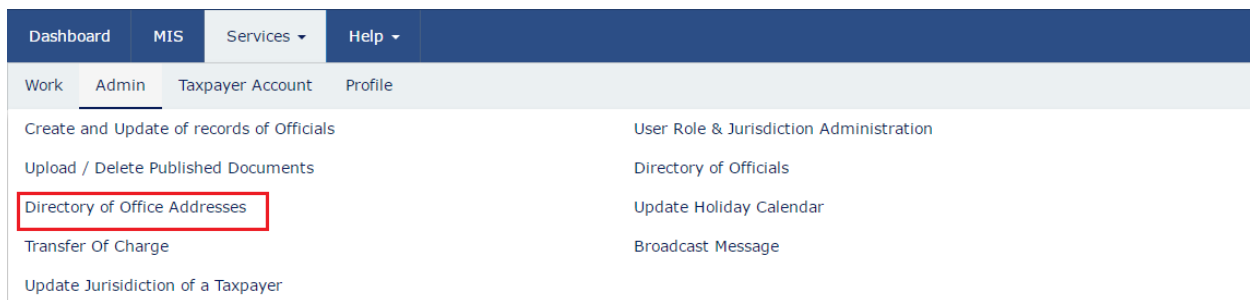


# Manual > Search or Edit an Office Address

## How can I search or edit an office address in the Directory of office addresses?

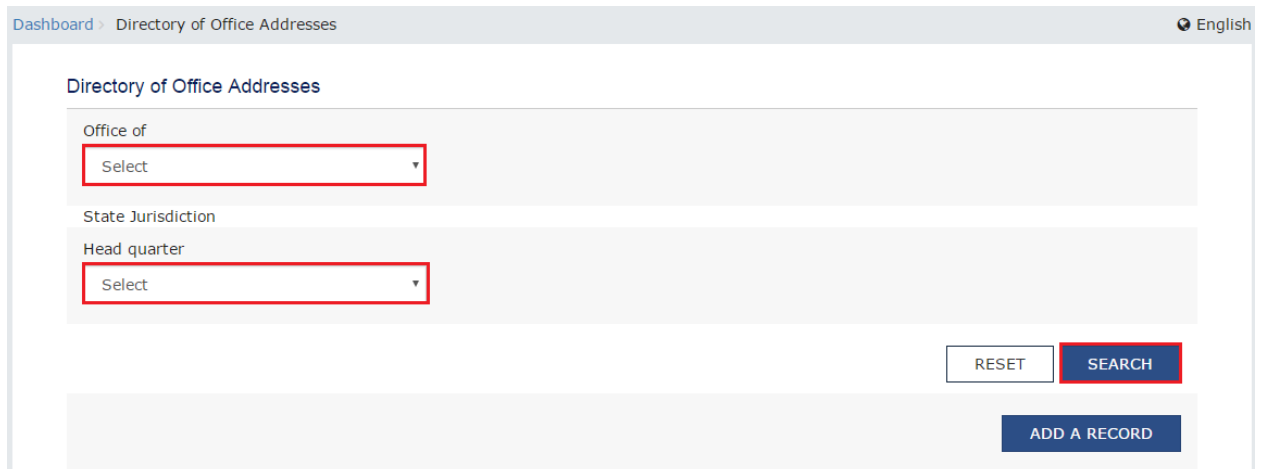
To search for an office address in Directory of office addresses, perform following steps:

1. Access the GST Portal. **The GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Admin > Directory of Office Addresses** command.



The **Directory of Office Addresses** page is displayed.

4. From the **Office of** drop-down list, select the office for which the record has to be searched.
5. From the **Head quarter** drop-down list, select the headquarter for which the record has to be searched.
6. Click the **SEARCH** button.



The search results are displayed. You can click the **EDIT** button to edit the record.

Directory of Office Addresses

Office of

Check Post

State Jurisdiction

Head quarter




Select

RESET

SEARCH

ADD A RECORD

List of Tax Office Addresses

Office of	State Jurisdiction	Email Address	Landline Number	Address With Pincode	Action
Check Post	(Chandigarh), (Ward 3)	cffg@fg.htj	0172-2703019, 0172-2703954	Additional Town Hall Building , Sector 17-C, Chandigarh, Chandigarh-160017	
Check Post	(Chandigarh), (Ward 2)	dfg@gm.comm	0172-2703019, 0172-2703954	Additional Town Hall Building , Sector 17-C, Chandigarh, Chandigarh-160017	
Check Post	(Chandigarh), (Ward 1)	saiseratt.sankati@qualitykiosk.com	0172-2703019, 0172-2703954	Additional Town Hall Building , Sector 17-C, Chandigarh, Chandigarh-160017	

# Directory of Officials

## Update Directory of Officials

### 1. Who can view or update Directory of Officials? From where can I access Directory of Officials?

The BO State Admin can view or update Directory of Officials. You can login to the GST Portal and click the **Services > Admin > Directory of Officials** command to access Directory of Officials.

### 2. Can a BO Common User update Directory of Officials?

No. A BO Common User cannot update Directory of Officials.

### 3. Will CBEC and Model 1 States have access and update Directory of Officials of their states?

CBEC and Model 1 states will be able to access and update the Directory of Officials of their states through APIs. They will not have access to this service on the GST Portal.

### 4. What is Directory of Officials? What information is contained in Directory of Officials?

Directory of Officials displays the list of Tax Officials with the below information:

- Office of
- State Jurisdiction
- Name of the Tax Officer
- Email Address
- Mobile Number
- Landline Number
- Address with PIN Code

### 5. Is there any difference between Model I & II states regarding Directory of Officials? What is the difference?

The GST Portal is designed for Model II States. Model I states will use their own system regarding Directory of Officials.

## **6. What are mandatory fields required to add a new record in Directory of Officials?**

You need to enter the user name, select the office and jurisdiction to add a new record in Directory of Officials.

## **7. What is the basic information needed to search a record?**

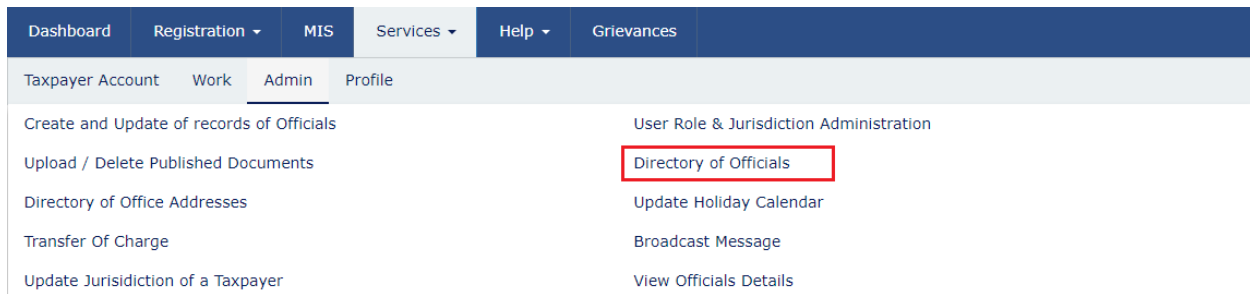
You need to select the Office/ Jurisdiction/ Name of the Tax authority for whom the record has to be searched.

# Manual > Add a New Record in Directory of Officials

## How can I add a new record in Directory of Officials?

To add a new record in Directory of Officials, perform following steps:

1. Access the GST Portal. **The GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Admin > Directory of Officials** command.



4. The **Directory of Officials** page is displayed. Click the **ADD A RECORD** button.

The screenshot shows the Directory of Officials page. It features a form with the following fields: Office of (a dropdown menu with 'Select' as the current value), Name of Tax Authority (a text input field with the placeholder 'Enter Name of the Tax Authority'), State Jurisdiction (a label), District (a dropdown menu with 'Select' as the current value), and Circle (a dropdown menu with 'Select' as the current value). Below the form, there are two buttons: RESET and SEARCH. At the bottom right of the page, there is a red button labeled **ADD A RECORD**.

The **Add New** page is displayed.

5. In the **User Name** field, enter the user name to be added to the directory of officials.
6. From the **Office of** drop-down list, select the office for which the record has to be added.
7. From the **District** drop-down list, select the district.
8. Click the **SEARCH FOR OFFICE** button.

### Add New

• indicates mandatory fields

User Name •	Office of •
<input type="text" value="Enter User Name"/>	<input type="text" value="Select"/>

Mobile Number	Name of Tax Officer	Email Address
<input type="text" value="+91"/> <input type="text" value="Enter Mobile Number"/>	<input type="text" value="Enter Name of Tax Officer"/>	<input type="text" value="Enter Email Address"/>

State Jurisdiction

Name of the State	District •	Circle
<input type="text" value="Arunachal Pradesh"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>

9. Office records are displayed. Click the **ADD RECORD** button.

Landline Number •	Address With PIN Code •
<input type="text" value="0203030303"/>	<input type="text" value="107, Lower Agram Road, Agram(PO), I"/>

10. A confirmation message is displayed. Click the **PROCEED** button.

Mobile Number      Name of Tax Officer      Email Address

+91    9494556677      m

State Jurisdiction

State

Chandigarh


Landline Number •      Address With Pin Code

0203030303      107, Lower Agram Road, Agram(PO), I

SEARCH FOR OFFICE

ADD RECORD

CANCEL



### Warning

Are you sure you want to Add the entry in the directory of official address?

CANCEL    PROCEED

A confirmation message is displayed that a new record has been added successfully.

Dashboard > Directory of Officials      English

New record added successfully

# Manual > Search or Edit a Record

## How can I search or edit a record in Directory of Officials?

To search or edit a record in Directory of Officials, perform following steps:

1. Access the GST Portal. **The GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Admin > Directory of Officials** command.

The screenshot shows the GST Portal navigation menu. The top bar contains links: Dashboard, Registration, MIS, Services, Help, and Grievances. Below this, a sub-menu is open for 'Services', showing 'Taxpayer Account', 'Work', 'Admin', and 'Profile'. Under the 'Admin' tab, a list of options is displayed. The option 'Directory of Officials' is highlighted with a red box.

The **Directory of Officials** page is displayed.

4. From the **Office of** drop-down list, select the office for which the record has to be searched.
5. In the **Name of Tax Authority** field, enter the name of the Tax authority whose record has to be searched.
6. From the **District** drop-down list, select the district for which the record has to be searched.
7. Click the **SEARCH** button.

The screenshot shows the 'Directory of Officials' search form. It contains the following fields and buttons:

- Office of**: A drop-down menu with 'Select' as the current selection.
- Name of Tax Authority**: A text input field with the placeholder 'Enter Name of the Tax Authority'.
- State Jurisdiction**: A section header.
- District**: A drop-down menu with 'Select' as the current selection.
- Circle**: A drop-down menu with 'Select' as the current selection.
- RESET**: A button to clear the search criteria.
- SEARCH**: A button to execute the search.
- ADD A RECORD**: A button to add a new record.

The search results are displayed. You can click the **EDIT** button to edit the record or **DELETE** button to delete the record.

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

Type

COMMUNICATION

Type of Communication \*

POST

Attachments

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Date \*

24/06/2018

BACK

SUBMIT

\* indicates mandatory fields

# Manual > Create Records of Tax Officials

## How can State Admins create and update official records of the Tax Authorities with respect to their profile within the GST Portal?

To create and update records of officials in the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Admin > Create and Update of records of Officials** command.

**Note:** Only the Tax Officials with administrative rights have access to create and update records of officials and not all the Tax Officials.



The **Create Record** page is displayed. To create records of tax Officials you have two options:

- [Create records individually](#)
- [Create multiple records in bulk](#)

Click each hyperlink to view the corresponding steps.

## Create Records Individually

4. In the Create Record page, the Create tab is opened by default. Enter general details of the Tax Official in the mandatory fields such as, **Salutation, First Name, Email Address** and **Mobile Number**.
5. Select an option **PRAN** or **CPF No. \ GPF No.** and enter the data for the selected field.
6. In the **Date of Birth** field, enter the date of birth of the Tax Official.
7. In the **Permanent Account Number (PAN)** field, enter the PAN of the Tax Official whose record needs to be created.
8. In the **Employee Status** drop-down list, select the status of the Tax Official. The options available are:

**Active:** In case the Tax Official is an active employee.

**Off-boarded:** In case the Tax Official has moved to some different state. The employee status in the current state will be off-boarded.

**Retired:** In case the Tax Official has retired from service.

9. In the **State** drop-down list, select the **State** to which the Tax Official belongs.

10. In the **Designation** drop-down list, select the designation of the Tax Official.

11. In the **Scale Pay** field, enter the pay scale of the Tax Official.

12. In the **Grade Pay** field, enter the grade pay of the Tax Official.

13. In the **Home State** drop-down list, select the home state of the Tax Official.

**Note:** Home State will be auto populated in case of State/ Sub-State Admin whereas in case of Super Admin, Home state will be a dropdown.

14. In the **District (In Case of Home State)** drop-down list, select the district to which the Tax Official belongs.

15. In the **Date of Joining Service** field, either manually enter the date of joining or select the date of joining using the calendar.

16. In the **UID (Aadhaar No.)** field, enter the Aadhaar number of Tax Official.

17. Select the **Start Date for current designation** Held using the calendar.
18. Click the **Choose File** button to attach the supporting document with the record.

Once the attachment is attached to the record, the Preview button is displayed.

19. Click the **SUBMIT** button to save the details and create record of the Tax Official.

[Create](#) [View / Update](#) [Upload Bulk Data](#)

Create Record

• indicates mandatory fields

Salutation • Select	First Name • Enter First Name	Middle Name Enter Middle Name	Last Name Enter Last Name
Email Address • Enter Email Address	<input type="radio"/> PRAN • ⓘ <input type="radio"/> CPF No. \ GPF No. • ⓘ		Enter your CPF No./PRAN
Mobile Number (With Country Code) • +91 Enter Mobile Number	Date of Birth • DD/MM/YYYY ⓘ	Permanent Account Number (PAN) • Enter Permanent Account Number (PAN)	
Employee Status • Select	State • Select	Designation • Select	
Employee ID Enter Employee Id	Scale Pay(₹) Enter Pay Scale	Grade Pay(₹) Enter Grade Pay	
Home State Select	District (In Case of Home State) Select	Date of Joining Service DD/MM/YYYY ⓘ	
UID (Aadhaar No.) Enter Aadhaar No.(UID)	Start Date for current designation Held DD/MM/YYYY ⓘ		
<div>Supporting Document</div> <div>Choose File No file chosen</div> <div>ⓘ File with PDF or JPEG format is only allowed.</div> <div>ⓘ Maximum file size for upload is 1 MB.</div>			
		RESET	SUBMIT

20. A Warning message is displayed confirming if you want to create a new official record. Click the **CONFIRM** button to create an official record of the Tax Official.

The image shows a registration form with fields for 'Enter Grade Pay', 'abc@gmail.com', '+91 9819876754', 'Date of Birth' (DD/MM/YYYY), 'Employee ID' (Enter Employee Id), 'Home State' (Haryana), 'Employee Status' (Active), and 'Supporting Document'. A white warning dialog box is centered over the form. The dialog box has an orange exclamation mark icon and the text 'Warning' followed by 'Are you sure you want to create the official record?'. At the bottom of the dialog are two buttons: 'CANCEL' and 'CONFIRM' (highlighted with a red border). The form also has 'RESET' and 'SUBMIT' buttons at the bottom right.

21. The profile is created with the details entered. A success message is displayed at the top of the page informing that an official record has been created and an email is sent to the user with username and OTP. The user is required to login using the username and OTP received within 15 minutes of receiving the OTP after which it gets expired and needs to be generated again.

The image shows a dashboard interface. At the top is a navigation bar with 'Dashboard', 'Pendency List', 'Statutory Functions', 'Services', and 'Help'. Below this is a breadcrumb trail 'Dashboard > View Record' and a language selector 'English'. A green success message box is highlighted with a red border, containing the text: 'Success: The official record with User Name ABC.ABC01 has been created. An email has been sent to the user with username & OTP'. Below the message is the 'Profile - ABC.ABC01' section. It includes a note: 'This information will not be valid for any legal proceedings'. There are two buttons: 'EDIT PROFILE' and 'ADD NEW ROLE'. A table displays user details:

User Name	State	Name of the Tax Official
ABC.ABC01	Punjab	Mr. ABC

Below the table, there are three sections, each with a dropdown arrow:

- Roles & Jurisdictions Currently Assigned to the Official: No Records Available
- Roles & Jurisdictions Assigned to the Official in Past: No Records Available
- Log of Updates made in Profile of Official: No Records Available

A 'BACK' button is located at the bottom right of the profile section.

## Create Multiple Records in Bulk

4. In the **Create Record** page, the **Create** tab is opened by default. Click the **Upload Bulk Data** tab.

5. In the Upload Bulk Data tab page, download the template by using the hyperlink - **Click here to download the template** hyperlink.

Dashboard

MIS

Services

Help

Dashboard > Create Bulk Officers

English

CreateView / UpdateUpload Bulk Data

Upload Bulk Data

• indicates mandatory fields

Click here to download the template

Upload Bulk Data •

Choose FileNo file chosen

File should be in XLS/ XLSX format

Maximum file size for upload is less than 8 MB.

Supporting Document

Choose FileNo file chosen

File with PDF or JPEG format is only allowed.


Maximum file size for upload is 1 MB.

RESETSUBMIT

6. In the bulktemplate.xls, enter the details of the Tax Officials records to be created. Select a designation from the **Designation** drop-down list. On selection of designation, the **Designation ID** will be auto-filled. You can add multiple records of Tax officials. Save and close the template.

A	B	C	D	E	F	G	H	I	J	K	L	M
Salutation	First Name	Middle Name	Last Name	Designation	Designation ID	Email Address	Mobile Number	Date of Birth	Permanent Account Number (PAN)	PRAN (Permanent Retirement Account Number)	CPI /GPF No (Central/General Provident Fund)	
Mrs.	Pooja	Kumari	Singh	Commissioner	1051	pooja@gmail.com	7777888897	27-08-1980	avvh9856f	67899765	5678	
				Special Commissioner								
				Additional Commissioner								
				Senior joint Commissioner								
				Joint Commissioner								
				Deputy Commissioner								
				Assistant Commissioner								
				Commercial Tax Officer								

7. In the **Upload Bulk Data** tab page, upload the filled template using the **Choose File** button. Similarly, upload the supporting document using the **Choose File** button in the corresponding section. Once uploaded you can **Preview** or **Delete** the uploaded files.



# Goods and Services Tax

Dashboard

MIS ▾

Services ▾

Help ▾

Grievances

Statutory Functions

Dashboard > Create Bulk Officers

Create

View / Update

Upload Bulk Data

Upload Bulk Data

• indicates mandatory fields

Click here to download the template

Upload Bulk Data •

Supporting Document

Preview

Delete

Preview

Delete

RESET

SUBMIT

8. Click the **Submit** button. You will view the success message on screen. Check your email. In case of errors, correct the errors on the template and upload again.

Dashboard

MIS ▾

Services ▾

Help ▾

Grievances

Statutory Functions

Dashboard > Create Bulk Officers

Create

View / Update

Upload Bulk Data

Upload Bulk Data

• indicates mandatory fields

Click here to download the template

Bulk user data is uploaded successfully. An email has been sent to you with details of success & failure records.

Upload Bulk Data •

Supporting Document

Choose File

No file chosen

Choose File

No file chosen

❗ File should be in XLS/ XLSX format

❗ File with PDF or JPEG format is only allowed.

❗ Maximum file size for upload is less than 8 MB.

❗ Maximum file size for upload is 1 MB.

RESET

SUBMIT

# Manual > Update Records of Tax Officials

I am a Tax Official. I need to make changes in the jurisdiction of some Tax Officials and assign new roles to them. How can I update the official record of the Tax Official on the GST Portal?

You can update the records of officials to make changes in their jurisdiction or roles by using the View / Update option. To use the View / Update option, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
  2. Using your valid credentials, login to the GST Portal.
  3. Click the **Services > Admin > Create and Update of records of Officials** command.
  4. Click the **View / Update** tab to update an existing official record.
  5. Enter the mandatory fields to search for the record you want to update and click the **SEARCH** button.
- Record found with the matched details is listed at the bottom of the page.

Dashboard > View Record English

Create View / Update Upload Bulk Data

### View / Update Record

Name of the Tax Official	Email Address	Mobile Number
<input type="text" value="Enter Employee Name"/>	<input type="text" value="Enter Email Address"/>	+91 <input type="text" value="Enter Mobile Number"/>
Employee ID	Date of Joining	
<input type="text" value="Enter Employee Id"/>	From <input type="text" value="DD/MM/YYYY"/>	To <input type="text" value="DD/MM/YYYY"/>
Username	PAN of the Employee	Employee Status
<input type="text" value="Enter User Name"/>	<input type="text" value="Enter PAN of the Employee"/>	<input type="text" value="Select"/>
Role	State*	
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="button" value="RESET"/> <input type="button" value="SEARCH"/>

6. Click the **Edit** icon displayed next to the record in the list to update / edit the details.

## List of Officials

Name	Email Address	Mobile	Employee ID	Date of Joining	Employee Status	PAN	Actions
Mr. Commissioner K Himachal	commission.himachal@sit.in	7646545568	213213	06/04/2017	Active	DDDDD0055D	
Mr. First Test Name	dd@gh.com	7865981725		02/05/2017	Active	DDDDD0798D	

7. The **Update Record** page is displayed in the edit mode. Update / Edit the details.
8. Click the **Choose File** button to attach the supporting document with the record.
9. In the **Reasons for Update** field, enter the reason for updating the field.
10. Click the **SUBMIT** button to save the updates.

Dashboard > Update Record English

### Update Record - Praveen.Galande02 • indicates mandatory fields

Salutation <span>•</span>	First Name <span>•</span>	Middle Name	Last Name
Mr. ▼	Commissioner	K	Himachal

Designation <span>•</span>	Start Date for current designation Held	Scale Pay <span>•</span>
Select ▼	06/04/2017	24,352

Grade Pay <span>•</span>	Email Address <span>•</span>	Mobile Number <span>•</span>
1,323	commission.himachal@sit.in	+91 7646545568

Date of Birth	Permanent Account Number (PAN) <span>•</span>	UID (Aadhaar No.) <span>•</span>
06/04/1995	DDDD0055D	401642959240

Employee ID	<input checked="" type="radio"/> PRAN <span>•</span>	<input type="radio"/> CPF No. \ GPF No.
213213		342134534543

Home State <span>•</span>	District (In Case of Home State) <span>•</span>	Date of Joining Service <span>•</span>
Himachal Pradesh ▼	Hamirpur ▼	06/04/2017

Employee Status <span>•</span>	Status of DSC Registration	Date of Expiry of DSC Registration
Active ▼	Not Registered	NA

Supporting Document •  

Choose File No file chosen

Reasons for Update •  

Please Enter Reason For Update

File with PDF or JPEG format is only allowed.  
 Maximum file size for upload is 1 MB.

BACK

RESET

SUBMIT

11. A **Warning message** is displayed confirming if you want to update the record. Click the **CONFIRM** button to save the updates.

Accountant (Outsource)

06/04/2017

24,3333

Grade Pay

1,323

Date of Birth

06/04/1995

Employee ID

213213

Home State

Himachal Pradesh

District (In Case of Home State)

Hamirpur

Date of Joining Service

06/04/2017

Employee Status

Active

Status of DSC Registration

Not Registered

Date of Expiry of DSC Registration

NA

Supporting Document

Preview Delete

Reasons for Update

ee

BACK

RESET

SUBMIT

!

Warning

Are you sure you want to update the official record?

CANCEL

CONFIRM

The updated record is displayed and an email is sent to the user with the updated status of the record. Also, the user receives notification regarding the record update. The user cannot update his or her own profile.

Skip to Main Content

A\* A\*

pb.boadmin01

Amritsar 1 - Ward No.1,, Punjab

10

27

Goods and Services Tax

Dashboard

Pendency List

Statutory Functions

Services

Help

Dashboard

View Record

English

Success: The official record with User Name ABC.ABC01 has been Updated. An email has been sent to the user

Profile - ABC.ABC01

EDIT PROFILE

ADD NEW ROLE

This information will not be valid for any legal proceedings

User Name	State	Name of the Tax Official
ABC.ABC01	Punjab	Mrs. Manika

Roles & Jurisdictions Currently Assigned to the Official

No Records Available

Roles & Jurisdictions Assigned to the Official in Past

No Records Available

Log of Updates made in Profile of Official

Date & Time of Update	No. of Fields Updated	Updated by	Reasons for Update	Details
-----------------------	-----------------------	------------	--------------------	---------

# Update Holiday Calendar

## FAQs > Update Holiday Calendar

### 1. How can I update Holiday Calendar?

Navigate to **Services > Admin > Update Holiday Calendar** to update the holiday calendar.

### 2. Why it is important to update holiday calendar?

As for discharging the statutory functions say registration application etc. certain time lines (working days) are prescribed within which the pending task is to be disposed by the Tax officials. Therefore, updating holidays in the Calendar in the backend is important to enable Tax Official to monitor its pendency of work items and to dispose it within the stipulated time period. Similarly, GST Portal provides facility to the taxpayer from the State to see the working /non-working days on GST Portal.

### 3. What all functions can be performed using Update Holiday Calendar option?

You can perform below functions using the Update Holiday Calendar option:

1. View Holiday Calendar
2. Add Holiday
3. Edit Holiday
4. Delete Holiday
5. Configure Non-Working Days
6. Configure Saturday as Non-Working Days

### 4. Can I delete an existing holiday?

Yes, you can delete an existing holiday.

Navigate to **Services > Admin > Update Holiday Calendar** > click the **Delete** button.

### 5. Can I edit an existing holiday?

Yes, you can edit an existing holiday.

Navigate to **Services > Admin > Update Holiday Calendar** > click the **Edit** button.

**Note:** Modification of Future dates are only allowed. You cannot modify holiday for any past date.

### 6. Can I bulk update Saturday as non-working days?

Yes, you can bulk update Saturday as non-working days.

Navigate to **Services > Admin > Update Holiday Calendar** > Select the **Month** and **Dates** for which Saturday has to be configured as Non-working days.

### **7. I have bulk updated Saturday as non-working days for a particular month. Can I undo it now?**

Yes, you can undo the changes in case you have bulk updated Saturday as non-working days for a particular month.

**Note:** You can only modify Future dates.

### **8. Can I update holiday status for other States?**

BO Admin can update holiday status only for his own State.

### **9. Why some dates are already marked as holidays?**

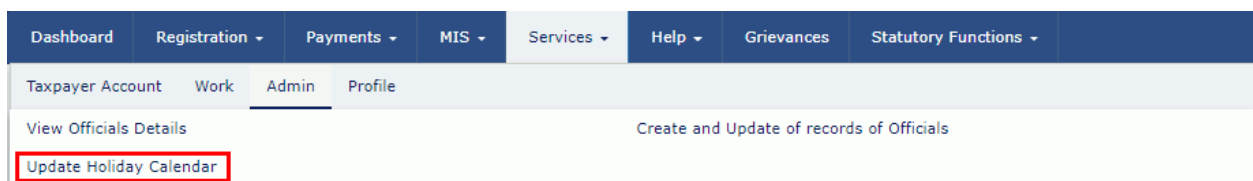
By default, all Sundays will be provided in the GST Portal as holiday. State wise Admin users have to record other holidays including Saturdays.

# Manual > Update Holiday Calendar

## How can I update the holiday calendar on the GST Portal.

To update the holiday calendar on the GST Portal, perform following steps.

1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Admin > Update Holiday Calendar**.



4. The **Holiday Calendar** is displayed.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
		Janmotsi				
4	5	6	7	8	9	10
					Second S	
11	12	13	14	15	16	17
					Id-Ul-Fit	
18	19	20	21	22	23	24
					Fourth S	
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathou San (Baithow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

**5. Click the link below to know more details.**

- A. [View Holiday Calendar](#)
- B. [Add Holiday](#)
- C. [Edit Holiday](#)
- D. [Delete Holiday](#)
- E. [Configure Non-Working Days](#)
- F. [Configure Saturday as Non-Working Days](#)

**A. View Holiday Calendar**

- a. You can use the left and right arrow to scroll through months to view the holiday calendar.



June 2018						
Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathou San (Balthow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

## B. Add Holiday

- a. To add a new holiday, click the **ADD HOLIDAY** button.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathou San (Balthow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

- b. In the **Remarks** field, enter the remarks for the holiday.
- c. Select the **Date** for the holiday using the calendar.
- d. Click the **Choose File** button to support the supporting document.

**Note:** You can upload file in PDF/ JPEG format with file size of 500 KB.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

Remarks

Enter Remarks

Select Date

DD/MM/YYYY

Upload Supporting Document

Choose File No file chosen

File should be in PDF/JPEG and cannot exceed more than 500KB in size

CANCEL

CONFIRM

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathow San (Balthow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

e. Click the **CONFIRM** button.

**Note:** You can click the Preview or Delete link to preview or delete the supporting document.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calender above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

Remarks

Janmotsava

Select Date

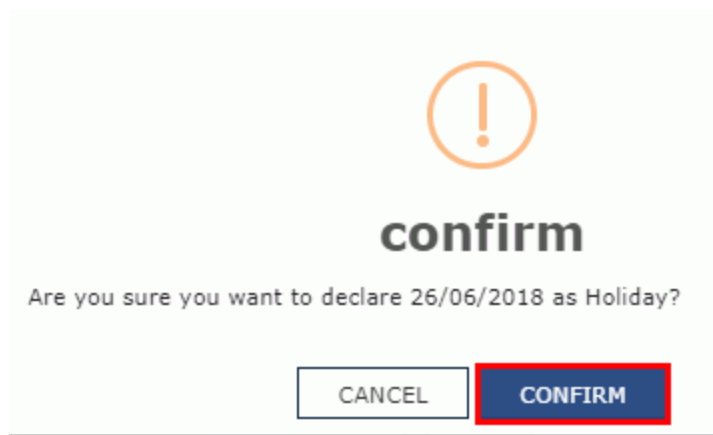
26/06/2018

Upload Supporting Document

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	<input type="button" value="Edit"/>
14/01/2018	Sunday	Magh Bihu & Tusu Puja	<input type="button" value="Edit"/>
15/01/2018	Monday	Magh Bihu & Tusu Puja	<input type="button" value="Edit"/>
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathou San (Baithow Puja)	<input type="button" value="Edit"/>
26/01/2018	Friday	Republic Day	<input type="button" value="Edit"/>
27/01/2018	Saturday	Fourth Saturday	<input type="button" value="Edit"/>
28/01/2018	Sunday	Fourth Saturday	<input type="button" value="Edit"/>
29/01/2018	Monday	Fourth Saturday	<input type="button" value="Edit"/>
30/01/2018	Tuesday	Fourth Saturday	<input type="button" value="Edit"/>
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	<input type="button" value="Edit"/>
01/02/2018	Thursday	Fourth Saturday	<input type="button" value="Edit"/>
02/02/2018	Friday	Fourth Saturday	<input type="button" value="Edit"/>
03/02/2018	Saturday	Fourth Saturday	<input type="button" value="Edit"/>
04/02/2018	Sunday	Fourth Saturday	<input type="button" value="Edit"/>
05/02/2018	Monday	Fourth Saturday	<input type="button" value="Edit"/>
06/02/2018	Tuesday	Fourth Saturday	<input type="button" value="Edit"/>
07/02/2018	Wednesday	Fourth Saturday	<input type="button" value="Edit"/>
10/02/2018	Saturday	Second Saturday	<input type="button" value="Edit"/>
24/02/2018	Saturday	Fourth Saturday	<input type="button" value="Edit"/>
01/03/2018	Thursday	Dol Jatra	<input type="button" value="Edit"/>
10/03/2018	Saturday	Second Saturday	<input type="button" value="Edit"/>
24/03/2018	Saturday	Fourth Saturday	<input type="button" value="Edit"/>
30/03/2018	Friday	Good Friday	<input type="button" value="Edit"/>
14/04/2018	Saturday	Bohag Bihu	<input type="button" value="Edit"/>
15/04/2018	Sunday	Bohag Bihu	<input type="button" value="Edit"/>
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	<input type="button" value="Edit"/>
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	<input type="button" value="Edit"/>
30/04/2018	Monday	Buddha Purnima	<input type="button" value="Edit"/>
01/05/2018	Tuesday	May Day	<input type="button" value="Edit"/>
12/05/2018	Saturday	Second Saturday	<input type="button" value="Edit"/>

f. Click the **CONFIRM** button.



g. A success message is displayed that holiday is added successfully.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Success !! Holiday Successfully Added.

Add / Edit Holiday

+ ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathow San (Baithow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

h. Notice that the holiday is added successfully in the holiday calendar.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathou San (Balthow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

## C. Edit Holiday

- a. To edit an existing holiday, click the **Edit** button.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calender above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

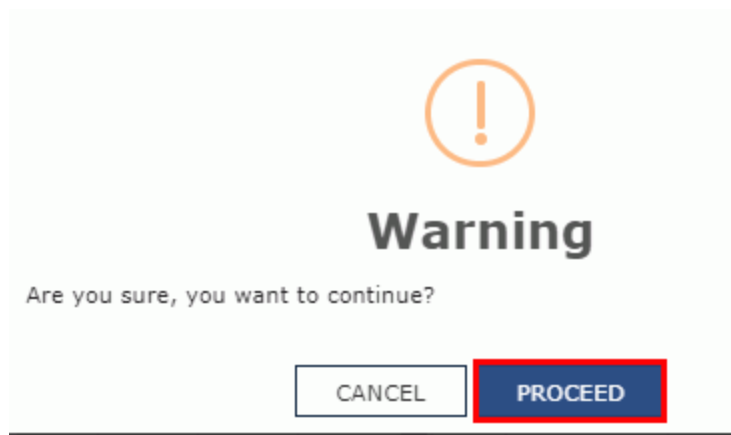
ADD HOLIDAY

List of Holidays - Assam

26/05/2018	Saturday	Fourth Saturday	
30/05/2018	Wednesday	Janmotsav of Sri Sri Madhab Dev	
09/06/2018	Saturday	Second Saturday	
16/06/2018	Saturday	Id-Ul-Fitre	
23/06/2018	Saturday	Fourth Saturday	
26/06/2018	Tuesday	Janmotsava	
14/07/2018	Saturday	Second Saturday	
28/07/2018	Saturday	Fourth Saturday	
11/08/2018	Saturday	Second Saturday	
15/08/2018	Wednesday	Independence Day	
22/08/2018	Wednesday	Id-Uz-Zuha	
25/08/2018	Saturday	Fourth Saturday	
31/08/2018	Friday	Tithi of Sri Sri Madhab Dev	
03/09/2018	Monday	Janmastomi	
08/09/2018	Saturday	Second Saturday	
11/09/2018	Tuesday	Tithi of Srimanta Sankardev	
19/09/2018	Wednesday	Janmotsav of Srimanta Sankardev	
22/09/2018	Saturday	Fourth Saturday	
02/10/2018	Tuesday	Birthday of Mahatma Gandhi	
13/10/2018	Saturday	Second Saturday	
16/10/2018	Tuesday	Durga Puja & Vijaya Dashami	
17/10/2018	Wednesday	Durga Puja & Vijaya Dashami	
18/10/2018	Thursday	Durga Puja & Vijaya Dashami / Kati Bihu	
19/10/2018	Friday	Durga Puja & Vijaya Dashami	
26/10/2018	Friday	Janmotsava	
27/10/2018	Saturday	Fourth Saturday	
06/11/2018	Tuesday	Kali Puja & Dewali	
10/11/2018	Saturday	Second Saturday	
13/11/2018	Tuesday	Chhat Puja	
23/11/2018	Friday	Guru Nanak's Birthday	

1 2 3

b. Click the **PROCEED** button.



c. In the **Remarks** field, enter the remarks for the holiday.

d. Click the **Choose File** button to support the supporting document.

**Note:** You can upload file in PDF/ JPEG format with file size of 500 KB.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

Remarks

Fourth Saturday

Select Date

23/06/2018

Upload Supporting Document

Choose File No file chosen

File should be in PDF/JPEG and cannot exceed more than 500KB in size

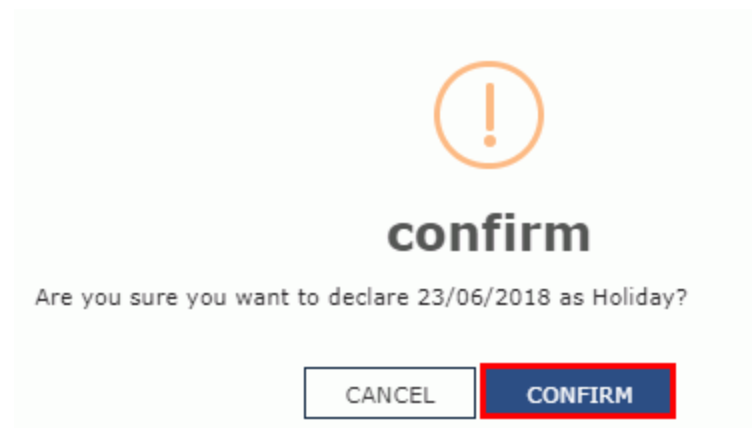
CANCEL

CONFIRM

List of Holidays - Assam

26/05/2018	Saturday	Fourth Saturday	
30/05/2018	Wednesday	Janmotsav of Sri Sri Madhab Dev	
09/06/2018	Saturday	Second Saturday	
16/06/2018	Saturday	Id-Ul-Fitre	
23/06/2018	Saturday	Fourth Saturday	
26/06/2018	Tuesday	Janmotsava	
14/07/2018	Saturday	Second Saturday	
28/07/2018	Saturday	Fourth Saturday	
11/08/2018	Saturday	Second Saturday	
15/08/2018	Wednesday	Independence Day	
22/08/2018	Wednesday	Id-Uz-Zuha	
25/08/2018	Saturday	Fourth Saturday	
31/08/2018	Friday	Tithi of Sri Sri Madhab Dev	
03/09/2018	Monday	Janmastomi	
08/09/2018	Saturday	Second Saturday	
11/09/2018	Tuesday	Tithi of Srimanta Sankardev	
19/09/2018	Wednesday	Janmotsav of Srimanta Sankardev	
22/09/2018	Saturday	Fourth Saturday	
02/10/2018	Tuesday	Birthday of Mahatma Gandhi	
13/10/2018	Saturday	Second Saturday	
16/10/2018	Tuesday	Durga Puja & Vijaya Dashami	
17/10/2018	Wednesday	Durga Puja & Vijaya Dashami	
18/10/2018	Thursday	Durga Puja & Vijaya Dashami / Kati Bihu	
19/10/2018	Friday	Durga Puja & Vijaya Dashami	
26/10/2018	Friday	Janmotsava	
27/10/2018	Saturday	Fourth Saturday	
06/11/2018	Tuesday	Kali Puja & Dewali	
10/11/2018	Saturday	Second Saturday	
13/11/2018	Tuesday	Chhat Puja	
23/11/2018	Friday	Guru Nanak's Birthday	

e. Click the **CONFIRM** button.



f. A success message is displayed that holiday is edited successfully.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
	4	5	6	7	8	9
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Success !! Holiday Successfully Edited.

Add / Edit Holiday

+ ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathow San (Baithow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

g. Notice that the holiday is edited successfully in the holiday calendar.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathou San (Balthow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

## D. Delete Holiday

- a. To delete an existing holiday, click the **Delete** button.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
1	2	3	4	5	6	7
8						

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calender above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

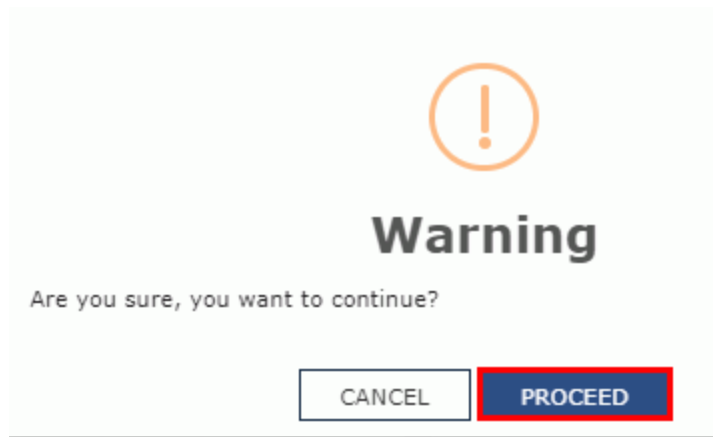
ADD HOLIDAY

List of Holidays - Assam

26/05/2018	Saturday	Fourth Saturday	
30/05/2018	Wednesday	Janmotsav of Sri Sri Madhab Dev	
09/06/2018	Saturday	Second Saturday	
16/06/2018	Saturday	Id-Ul-Fitre	
23/06/2018	Saturday	Bakrid	
26/06/2018	Tuesday	Janmotsava	
14/07/2018	Saturday	Second Saturday	
28/07/2018	Saturday	Fourth Saturday	
11/08/2018	Saturday	Second Saturday	
15/08/2018	Wednesday	Independence Day	
22/08/2018	Wednesday	Id-Uz-Zuha	
25/08/2018	Saturday	Fourth Saturday	
31/08/2018	Friday	Tithi of Sri Sri Madhab Dev	
03/09/2018	Monday	Janmastomi	
08/09/2018	Saturday	Second Saturday	
11/09/2018	Tuesday	Tithi of Srimanta Sankardev	
19/09/2018	Wednesday	Janmotsav of Srimanta Sankardev	
22/09/2018	Saturday	Fourth Saturday	
02/10/2018	Tuesday	Birthday of Mahatma Gandhi	
13/10/2018	Saturday	Second Saturday	
16/10/2018	Tuesday	Durga Puja & Vijaya Dashami	
17/10/2018	Wednesday	Durga Puja & Vijaya Dashami	
18/10/2018	Thursday	Durga Puja & Vijaya Dashami / Kati Bihu	
19/10/2018	Friday	Durga Puja & Vijaya Dashami	
26/10/2018	Friday	Janmotsava	
27/10/2018	Saturday	Fourth Saturday	
06/11/2018	Tuesday	Kali Puja & Dewali	
10/11/2018	Saturday	Second Saturday	
13/11/2018	Tuesday	Chhat Puja	
23/11/2018	Friday	Guru Nanak's Birthday	

1 2 3

b. Click the **PROCEED** button.



c. A success message is displayed that holiday is deleted successfully.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
		Janmotsi				
4	5	6	7	8	9	10
				Second E		
11	12	13	14	15	16	17
				Id-Ul-Fitr		
18	19	20	21	22	23	24
				Bakrid		
25	26	27	28	29	30	1
	Janmotsi					
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calender above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

ADD HOLIDAY

Success !! Holiday Successfully Deleted.

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathow San (Baithow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

d. Notice that the holiday is deleted successfully in the holiday calendar.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathou San (Balthow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

## E. Configure Non-Working Days

- a. To configure any date as non-working day, select one date from the calendar.
- b. Select **Yes** for Update as non-working date.
- c. In the **Remarks** field, enter the remarks for the holiday.
- d. Click the **Choose File** button to support the supporting document.

**Note:** You can upload file in PDF/ JPEG format with file size of 500 KB.

- e. Click the **SUBMIT** button.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Configure Non Working Days (Select one date from calendar above)

Date selected : 23/06/2018

Current status : Working day

Update as non working date : ☒ Yes

Remarks\*

Enter Remarks

Update Supporting Document\*

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month\*

--Select--

Add / Edit Holiday

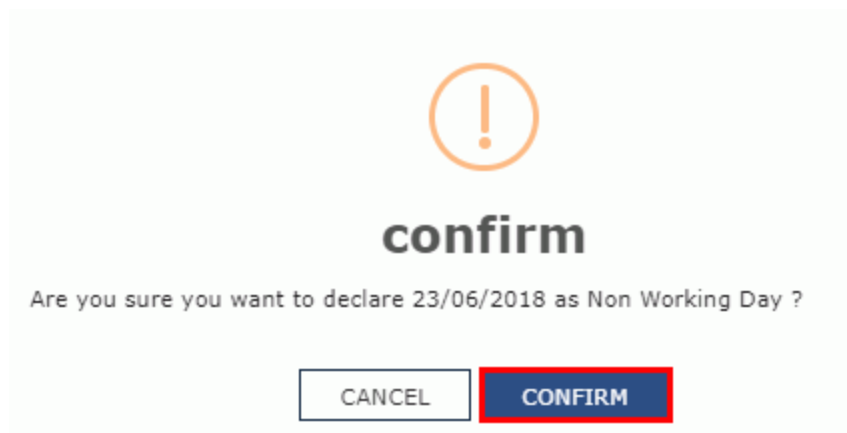
+ ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathou San (Baitow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

f. Click the **CONFIRM** button.



g. A success message is displayed that date has been added successfully.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
1	2	3	4	5	6	7
8						

Success !! Date Successfully Updated.

### Configure Non Working Days (Select one date from calendar above)

Date selected : 23/06/2018

Current status : Working day

Update as non working date : ☒ Yes

### Remarks \*

Holiday

### Update Supporting Document \*

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

### Configure Saturdays as Non Working Days

Month \*

--Select--

### Add / Edit Holiday

+ ADD HOLIDAY

### List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathow San (Baitow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

i. Notice that the non-working day is added successfully in the holiday calendar.



June 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1
2	3	4	5	6	7	8

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 19/06/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

--Select--

Add / Edit Holiday

+ ADD HOLIDAY

List of Holidays - Assam

13/01/2018	Saturday	Second Saturday	
14/01/2018	Sunday	Magh Bihu & Tusu Puja	
15/01/2018	Monday	Magh Bihu & Tusu Puja	
23/01/2018	Tuesday	Netaji's birthday & Gwthar Bathou San (Baithow Puja)	
26/01/2018	Friday	Republic Day	
27/01/2018	Saturday	Fourth Saturday	
28/01/2018	Sunday	Fourth Saturday	
29/01/2018	Monday	Fourth Saturday	
30/01/2018	Tuesday	Fourth Saturday	
31/01/2018	Wednesday	Me-Dum-Me-Phi & Bir Chilarai Divas	
01/02/2018	Thursday	Fourth Saturday	
02/02/2018	Friday	Fourth Saturday	
03/02/2018	Saturday	Fourth Saturday	
04/02/2018	Sunday	Fourth Saturday	
05/02/2018	Monday	Fourth Saturday	
06/02/2018	Tuesday	Fourth Saturday	
07/02/2018	Wednesday	Fourth Saturday	
10/02/2018	Saturday	Second Saturday	
24/02/2018	Saturday	Fourth Saturday	
01/03/2018	Thursday	Dol Jatra	
10/03/2018	Saturday	Second Saturday	
24/03/2018	Saturday	Fourth Saturday	
30/03/2018	Friday	Good Friday	
14/04/2018	Saturday	Bohag Bihu	
15/04/2018	Sunday	Bohag Bihu	
16/04/2018	Monday	Bohag Bihu / Tithi of Damodar Dev	
21/04/2018	Saturday	StateAdmin.Assam01 StateAdmin.Assam01	
30/04/2018	Monday	Buddha Purnima	
01/05/2018	Tuesday	May Day	
12/05/2018	Saturday	Second Saturday	

1 2 3

## F. Configure Saturdays as Non-Working Days

- a. Select the **Month** from the drop-down list for which Saturday has to be configured as Non-working days.
  - b. Select the checkbox for dates which you want to configure as Non-working days.
  - c. Enter the **Remarks**.
  - d. Click the **Choose File** button to upload any supporting document.
- Note:** You can upload PDF/JPEG file with 500 KB in size.
- e. Click the **SUBMIT** button.

f. A success message is displayed that data has been updated successfully.



July 2018

Mon	Tue	Wed	Thu	Fri	Sat	Sun
25	26	27	28	29	30	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

Modification of Future dates are only Allowed

Configure Non Working Days (Select one date from calendar above)

Date selected : 10/07/2018

Current status : Working day

Update as non working date : ☐ No

Remarks

Enter Remarks

Update Supporting Document

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

SUBMIT

Configure Saturdays as Non Working Days

Month

August

Update all Saturdays as Non Working Days

☒ 1 Saturday [ 04/08/2018 ]

☒ 2 Saturday [ 11/08/2018 ]

☒ 3 Saturday [ 18/08/2018 ]

☒ 4 Saturday [ 25/08/2018 ]

Remarks

Updated as Non working day

Upload Supporting Document

[Choose File](#) No file chosen

File should be in PDF/JPEG and cannot exceed more than 500KB in size

SUBMIT

Success !! Date Successfully Updated.

Add / Edit Holiday

+ ADD HOLIDAY

List of Holidays - Delhi

06/01/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
13/01/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
20/01/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
26/01/2018	Friday	Republic Day	<a href="#">Edit</a> <a href="#">Delete</a>
27/01/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
03/02/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
10/02/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
14/02/2018	Wednesday	Maha Shivaratri	<a href="#">Edit</a> <a href="#">Delete</a>
17/02/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
24/02/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
02/03/2018	Friday	Holi	<a href="#">Edit</a> <a href="#">Delete</a>
03/03/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
09/03/2018	Friday	TestHoliday	<a href="#">Edit</a> <a href="#">Delete</a>
10/03/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
17/03/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
20/03/2018	Tuesday	TestNoticesa1	<a href="#">Edit</a> <a href="#">Delete</a>
21/03/2018	Wednesday	TestNoticesa2	<a href="#">Edit</a> <a href="#">Delete</a>
22/03/2018	Thursday	TestNoticesa3	<a href="#">Edit</a> <a href="#">Delete</a>
24/03/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
29/03/2018	Thursday	Mahavir Jayanti	<a href="#">Edit</a> <a href="#">Delete</a>
30/03/2018	Friday	Good Friday	<a href="#">Edit</a> <a href="#">Delete</a>
31/03/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
07/04/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
14/04/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
20/04/2018	Friday	Test Holiday	<a href="#">Edit</a> <a href="#">Delete</a>
21/04/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>
23/04/2018	Monday	Test Holiday	<a href="#">Edit</a> <a href="#">Delete</a>
26/04/2018	Thursday	update holiday	<a href="#">Edit</a> <a href="#">Delete</a>
27/04/2018	Friday	update holiday2	<a href="#">Edit</a> <a href="#">Delete</a>
28/04/2018	Saturday	Saturday	<a href="#">Edit</a> <a href="#">Delete</a>

1 2 3

# Transfer of Charge

## FAQs > Transfer of Charge

### 1. What will happen to pending work items in case I transfer the charge from one Tax Official to another Tax Official?

In case charge is transferred from one Tax Official to another, the pending work items will also get transferred to the Tax Official.

### 2. Can a Supervisory Authority execute a Transfer of Charge for subordinates?

Only the State Admin or Sub-State Admin can transfer the charge from one Tax Official to another Tax Official.

### 3. If a Tax Official has multiple roles and his/her charge is transferred, will the transfer be applicable to all roles?

During Transfer of Charge, the State Admin or Sub-State Admin can select the roles to be transferred.

### 4. Can a Supervisory Authority execute a Transfer of Charge for subordinates in one go?

No, the Transfer of charge can be carried out for only one Tax Official at a time.

### 5. I am unable to transfer the charge to the intended Tax Official. What should I do?

Check if the transferee is on leave because charge cannot be transferred to Tax Officials in case their access is blocked due to leave applied by them.

### 6. The charge was transferred from one Tax Official to another. Can it be given back to the original Tax Official?

In case charge is to be handed back to the original Tax Official, the process for transfer of charge has to be undertaken again.

## **7. Once the charge is transferred, will the Tax Official need fresh login credentials to access the new role?**

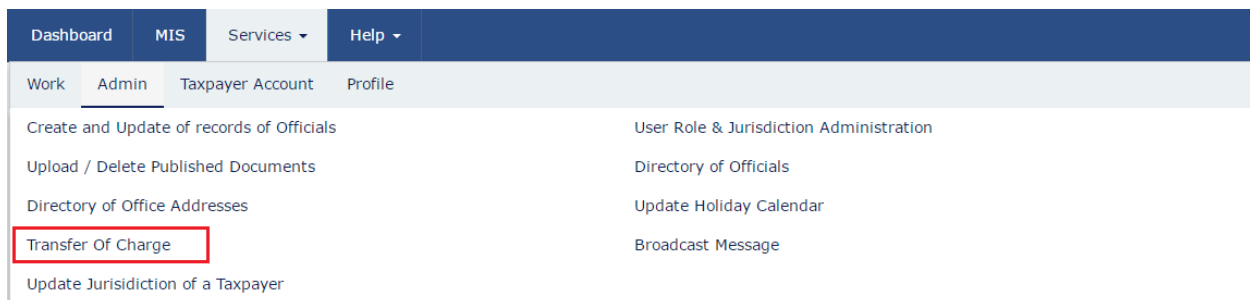
Tax Officials can continue to use their existing login credentials. Their respective Dashboards will be updated with their new roles once the Transfer of Charge is executed successfully in the system.

## Manual > Transfer of Charge

**I am a BO State / Sub-State Admin, I need to transfer a role / charge from one user to another. How can I transfer charge in the GST Portal?**

To transfer the charge from one BO user to another BO user in the GST Portal, perform following steps:

1. Access the GST Portal. **The GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Admin > Transfer of Charge** command.



The Transfer of Charge page is displayed.

4. In the **Enter Username** field, enter the user whose charge is to be transferred
5. Click the **Go** button.



6. The Charge Allocated section is displayed at the bottom of the page. The Role Type available with the user are displayed with an option to select multiple roles. Select the charge to be allocated.
7. Select the **Effective Date** from when the transfer of charge will be effective using the calendar.
8. Click the **TRANSFER CHARGE** button.

## Transfer of Charge

1 — 2  
Transfer From      Transfer To

<b>User Name</b> <b>Nikhil.Nikhil01</b>	<b>Name of Tax Authority</b> <b>Nikhil</b>
--	---

### Charge Allocated

	Role Type	State Jurisdiction
<input type="checkbox"/>	Approving Officer- Registration	(Assam),(Jorhat Zone),(Jorhat),(JORHAT - 1)
<input type="checkbox"/>	Verification Officer- Registration	(Assam),(Jorhat Zone),(Jorhat),(JORHAT - 1)

**Effective Date** •

9. In the **User Name** field, enter the name of the user to whom the charge is to be transferred.

10. From the **Designation** drop-down list, select the designation of the user.

## Transfer of Charge

✓ — 2  
Transfer From      Transfer To

### Summary of Transfer from

<b>User Name</b> <b>Nikhil.Nikhil01</b>	<b>Name of Tax Authority</b> <b>Nikhil</b>	<b>Effective Date</b> <b>26/05/2017</b>	<input type="button" value="MODIFY"/>
--	---	--	---------------------------------------

• indicates mandatory fields

**User Name** •

**Designation**  

Select
▼

11. Under the **List of the Officials** section , select the Name of the Official to whom the charge is to be transferred, and then click the Transfer button.

12. In the **Remarks** section, enter the remarks in context to the charge transfer.

13. Click the **Choose File button** to attach the supporting transfer order. It is mandatory to attach the transfer order while transferring a charge from one user to another.


14. Click the **ALLOCATE** button.

• indicates mandatory fields

User Name\*  Designation

---

List of Officials

	User Name	Name of Tax Authority	Role	State Jurisdiction	Designation	Total Pendency
	Lakshman.Tiwari02	LAKSHMAN KUMAR TIWARI	Approving Officer-Registration, Verification Officer- Registration	(Assam),(Dhubri Zone), (Bongaigaon)	Joint Commissioner	0

Remarks\*


Supporting Document\*  No file chosen  
 ⓘ File with PDF or JPEG format is only allowed.  
 ⓘ Maximum file size for upload is 500 KB.

15. Click the PROCEED button.

User Name\*  Designation


---

List of Officials

	User Name	Name of Tax Authority	Role	State Jurisdiction	Designation	Total Pendency
	Lakshman.Tiwari02	LAKSHMAN KUMAR TIWARI	Approving Officer-Registration, Verification Officer- Registration	(Assam),(Dhubri Zone), (Bongaigaon)	Joint Commissioner	0

Remarks\*

Supporting Document\* [Preview](#) [Delete](#)  
Order successfully uploaded



**Warning**

Do you wish to confirm the transfer of Selected Role(s) & Jurisdiction(s) from Nikhil to LAKSHMAN KUMAR TIWARI?

The Transfer Confirmation message is displayed on successful transfer of charge.

You have Successfully allocated the Selected Role(s) & Jurisdiction(s) from Nikhil to LAKSHMAN KUMAR TIWARI.

#### Transfer of Charge



# Target Allocation

## FAQs > Target Allocation

### 1. What are the user goals of this functionality?

BO Users can allocate functional targets for different periods (months) for different financial years to officers in their jurisdiction.

### 2. Which types of Admins can execute this functionality on the GST Portal?

The BO State Admin can do so for the entire state.

The BO Office - Sub State Admin can do so for the jurisdiction assigned.

### 3. From where can I access this functionality?

As a BO Admin (State or Office), you can access this functionality from the post login dashboard.

### 4. How do I execute this functionality?

To execute this functionality, please perform the following steps:

Step	Action description
	<b>Target allocation</b>
MF-1	User accesses Target Allocation
MF-2	By default, list of users will appear which are under the jurisdiction of the user
MF-3	Alternatively user selects role type with jurisdiction combination
MF-4	List of officials matching the search criteria appears
MF-5	User selects the period for which target is to be allocated by selecting Financial Year & Month
MF-6	Basis the selection existing target is displayed
MF-7	User selects officials for whom targets need to be allocated/changed
MF-8	User can edit the record to update the target
MF-9	User sets target and confirms the same
MF-10	Target is available for individual to view in his Dashboard, User selects period to view target allocated

MF-11	Alternatively,  Target can be allocated by a BO State Admin to any User in the State  Target can be allocated by a BO office Admin to any User in the jurisdiction assigned.
	<b>View Target</b>
MF-12	Any user can view his targets in the dashboard
MF-13	System will updated the achieved target for the User. E.g.: Registration approved , Revenue collected etc.,
MF-14	User will select year and basis that selection targets allocated for all functions will be displayed to him month wise
MF-15	User will be also provided with achievement figures of targets as per system and as per his own input

## 5. Does a BO Common User have access to this functionality?

Yes, Tax Officials would be allowed to allocate targets to their junior Officials only within their own jurisdiction and one more step lower.

## 6. When can I allocate targets?

Target can be allocated during any month of the current financial year.

## 7. Are targets allocated on a monthly or yearly basis?

Target allocation will be for months only. Yearly values will be aggregated as per values available for the months.

## 8. I want to change the targets for the previous year?

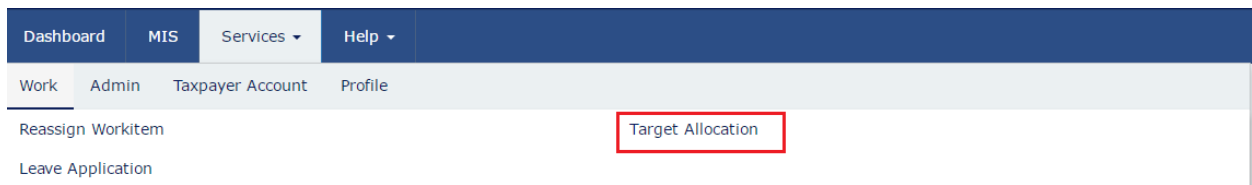
Targets cannot be changed for previous financial year.

# Manual > Assign Target

## How can I assign targets to junior officials in my jurisdiction at GST Portal?

To assign targets to junior officials in your jurisdiction, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Work > Target Allocation** command.



4. Click the **Assign Target** tab.
5. In the **Financial Year and Month drop-down** list, select the financial year and month for which you want to allocate targets.
6. To search for the Tax Official to whom you want to assign targets, perform following steps:

Search using Advance Search Options

- a. Click the **Advance Search** link.
- b. In the **Role Type** drop-down list, select the role of the Tax Official to whom you want to assign the targets.
- c. In the **Name of the Current Official** field, enter the name of the Tax Official to be searched and click the Search icon.
- d. In the **Zone and Ward** drop-down list, select the Zone and Ward of the Tax Official to whom you want to assign the targets.

7. Click the **SEARCH** button.

## Target Allocation

[View Target](#)

[Assign Target](#)

• indicates mandatory fields

Financial Year\*

Month

[Advanced Search](#)

Role Type

State

Name of the Current Official

Head Quarter

RESET

SEARCH

The List of Officials matching the search criteria are displayed.

8. Select the **Name of the official** and a green tick will appear next to the official's name.

9. Click the **ASSIGN** button.

**Note:** You can click the EDIT link to edit the targets and click the View Achieved link to view the achieved targets.

## Target Allocation

[View Target](#)

[Assign Target](#)

• indicates mandatory fields

Financial Year\*

Month

[Advanced Search](#)

RESET

SEARCH

## List of Officials

(All figures are in ₹)

<input type="checkbox"/>	Role	Name	Yearly Revenue	Yearly Assessment	Yearly Recovery	Yearly Audit	Yearly Enforcement	Yearly Appeal	Action
<input checked="" type="checkbox"/>	( Approving Officer-Registration )	First Test Name	0	0	0	0	0	0	<a href="#">View Achieved</a>
<input type="checkbox"/>	( Verification Officer-Registration )	First Test Name	0	0	0	0	0	0	<a href="#">View Achieved</a>

ASSIGN

10. The **Assign Target** page is displayed. Enter the targets under various heads.

11. Click the **ASSIGN** button.

Assign Target

Year 2018-2019

(All figures are in ₹)

	Revenue	Assessment	Recovery	Audit	Enforcement	Appeal
Year	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
April	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
May	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
June	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
July	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
August	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
September	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
October	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
November	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
December	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
January	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
February	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
March	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

BACK

RESET

ASSIGN

12. Click the **PROCEED** button.

August	19.42	0.25	370.33	462962.92	5.5	0
September	19.42					0
October	19.42					0
November	19.42					0
December	19.42					0
January	19.42					0
February	19.42	0.25	370.33	462962.92	5.5	0
March	19.42	0.25	370.33	462962.92	5.5	0

**Warning**  
Are you sure you want to confirm the changes?

CANCEL

PROCEED

BACK

RESET

ASSIGN

A success message is displayed that the target has been assigned.

Dashboard English

Success You have successfully Assigned the target to the selected roles.

×

**After the targets are allocated:**

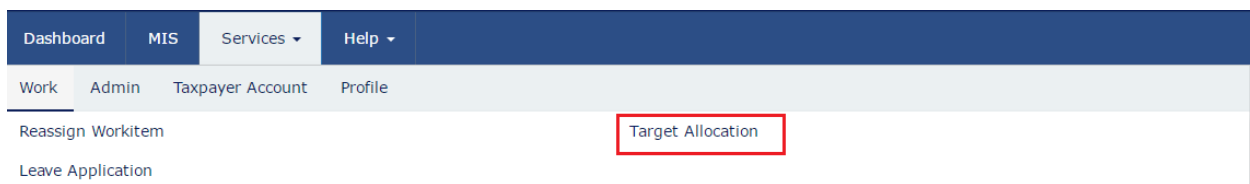
- The officer to whom targets are allocated can view the targets in his/her Dashboard.
- Achieved targets are updated against the achieved target in the Dashboard. The percentage of target achieved will change basis the target newly assigned.

# Manual > View Target

## How can I view the targets assigned to me at GST Portal?

To view the targets assigned to you, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Work > Target Allocation** command.



4. In the **Financial Year** drop-down list, select the financial year for which you want to view the targets.
5. Click the **VIEW TARGET** button.

The target is displayed for the selected financial year.

**Note:** To update the achievement against the allocated targets, click the UPDATE ACHIEVEMENT button.

Target Allocation

[View Target](#) [Assign Target](#)

Financial Year\* • indicates mandatory fields

2018-2019 ▼ [VIEW TARGET](#) Achieved Target in percentage -0.0000%

My Target (All figures are in ₹)

	Revenue		Assessment		Recovery		Audit		Enforcement		Appe
	Allocated	Achieved	Allocated	Achieved	Allocated	Achieved	Allocated	Achieved	Allocated	Achieved	Allocated
Year	233.04	0	3.21	0	4443.96	0	555555.04	0	66.00	0	0.00
Q1											
Q2											
Q3											
Q4											

[UPDATE ACHIEVEMENT](#)

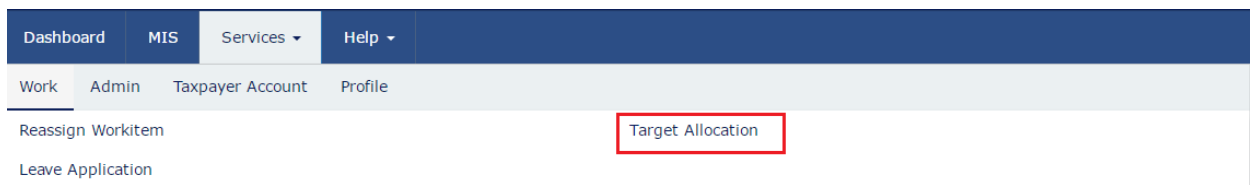


# Manual > Update Achievements

## How can I update the achievements against the targets assigned to me at GST Portal?

To update the achievements against the targets assigned to you, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Work > Target Allocation** command.



4. In the **Financial Year** drop-down list, select the financial year for which you want to update the targets.
  5. Click the **VIEW TARGET** button.
- The target is displayed for the selected financial year.
6. Click the **UPDATE ACHIEVEMENT** button.

Target Allocation

[View Target](#) [Assign Target](#)

Financial Year\* • indicates mandatory fields

2018-2019 VIEW TARGET Achieved Target in percentage -0.0000%

My Target (All figures are in ₹)

	Revenue		Assessment		Recovery		Audit		Enforcement		Appe
	Allocated	Achieved	Allocated	Achieved	Allocated	Achieved	Allocated	Achieved	Allocated	Achieved	Allocated
Year	233.04	0	3.21	0	4443.96	0	555555.04	0	66.00	0	0.00
Q1											
Q2											
Q3											
Q4											

UPDATE ACHIEVEMENT

7. The **Update Achievement page** is displayed. Update the achievement against the allocated targets. Click the **SAVE** button.

#### Update Achievement

**Year**

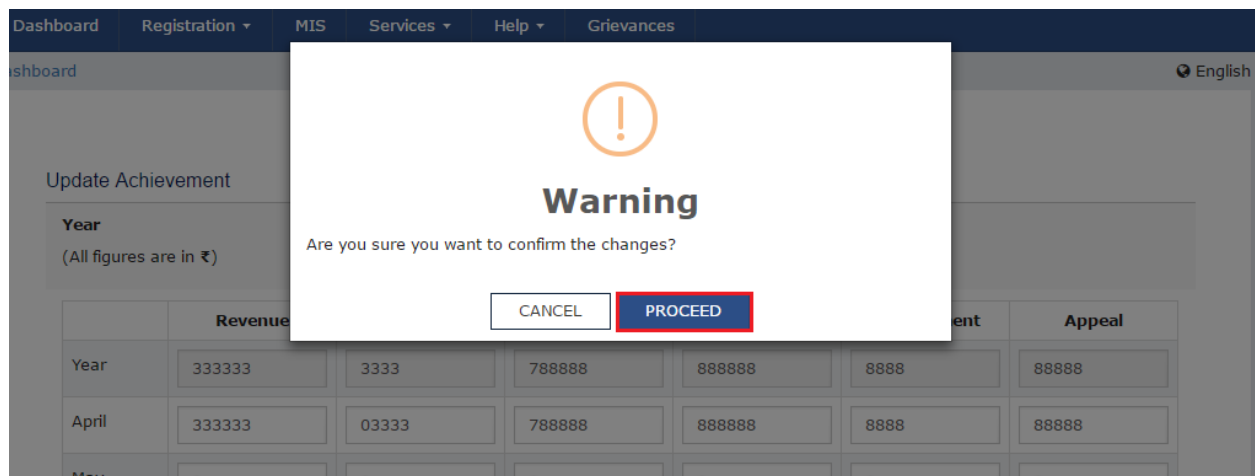
(All figures are in ₹)

	Revenue	Assessment	Recovery	Audit	Enforcement	Appeal
Year	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
April	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
May	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
June	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
July	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
August	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
September	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
October	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
November	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
December	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
January	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
February	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
March	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

BACK

SAVE

8. Click the **PROCEED** button.



A success message is displayed that the target achieved has been updated.

**Success** You have successfully updated the target achieved to the selected roles.

# Broadcast Message

## FAQs > Broadcast Message

### 1. What is a broadcast message?

Broadcast message is a kind of information circulated among the specific selected audience/ group(s) by the authority.

### 2. Who can broadcast message on the GST Portal?

BO State Admins can broadcast message on the GST Portal post login.

### 3. Is there any way for me to see a list or an archive of previous messages pushed for broadcast?

Broadcasts shall be stored and displayed to the broadcaster for 3 years from date of issuance depending on the category of broadcast. Broadcast shall be stored in the receiver's dashboard for <X> days as determined by the broadcaster.

### 4. Who can see the broadcast message?

Broadcast message can be seen by the selected recipient for a message as per role type or jurisdiction when a new broadcast is created.

### 5. What are the type of messages that can be broadcasted?

The user can enter any information that he/she wants to communicate to the Tax Officials.

### 6. Is there any size limit to broadcast a message?

Message description cannot exceed 4000 characters.

### 7. Broadcast messages are available till what time to the receiver?

Broadcast messages are available in the receiver's dashboard for <X> days as determined by the broadcaster.

## **8. Will CBEC and Model 1 States have access to broadcast message on the GST Portal?**

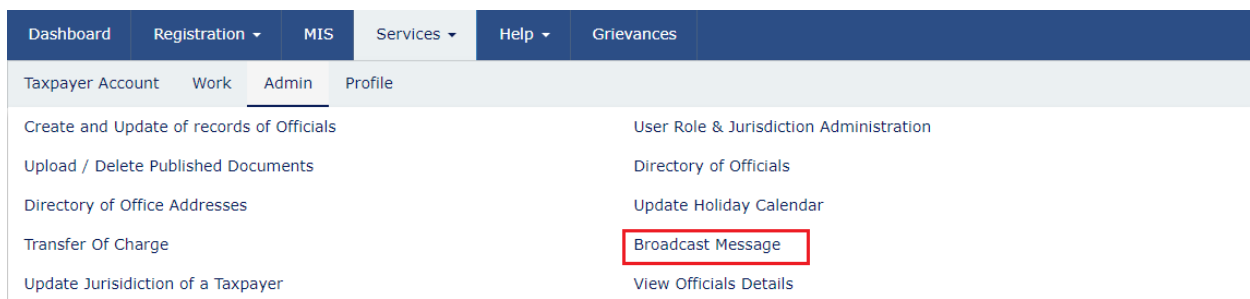
CBEC and Model 1 states will not have access to broadcast message on the GST Portal.

# Manual > Broadcast Message

## How can I broadcast a message or a document to a group?

To broadcast a message or to broadcast a document to a group of people, perform the following steps:

1. Access the GST Portal. **The GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Admin > Broadcast Message** command.



The **New Broadcast** page is displayed.

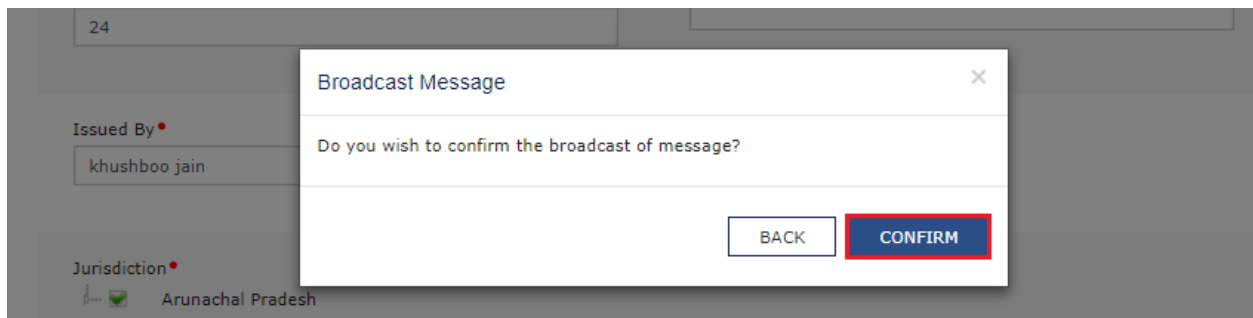
4. In the **Title of Message** field, enter the title of the message.
5. In the **Message Content** field, enter the description of the message.  
**Note:** Message description cannot exceed 4000 characters.
6. In the **To be made visible for (in days)** field, enter the number of days the message should be visible to the audience.
7. In the **Issued By** field, enter the name of the person who is issuing the message.
8. Select the checkbox for **Jurisdiction**.
9. Click the **Choose File** button and attach the document to be published.
10. From the **Audience** drop-down list, select the audience who will receive the message.
11. Click the **BROADCAST** button.

• indicates mandatory fields [View History](#)

### New Broadcast

<b>Title of Message</b> • <input type="text" value="Title of Message"/>	<b>Message Content</b> • <div>Message Description not to exceed 4000 characters</div>
<b>To be made visible for (in days)</b> • <input type="text" value="No of days"/>	
<b>Issued By</b> • <input type="text" value="Issued By"/>	<b>Issued on</b> 04/08/2017
<b>Jurisdiction</b> • <div> Arunachal Pradesh</div>	
<b>Attach Document</b> <div><input type="button" value="Choose File"/> No file chosen</div> <div><small>File with PDF or JPEG format is only allowed.</small></div> <div><small>Maximum file size for upload is 500 KB.</small></div>	<b>Audience</b> • <div>Type to filter roles</div>
<div><input type="button" value="RESET"/> <input type="button" value="BROADCAST"/></div>	

12. A confirmation message is displayed. Click the **CONFIRM** button.



A confirmation message is displayed that the message has been broadcasted.

**Success:** Your message 'Holiday on 25th Aug' has been broadcasted

### Message Details

<b>Title of Message</b> Holiday on 25th Aug	<b>Issued By</b> khushboo jain
--	-----------------------------------

# Blocking/ Unblocking ITC of a Taxpayer

## FAQs > Blocking/ Unblocking ITC of a Taxpayer

### 1. What is blocking of ITC in Electronic Credit Ledger?

The Jurisdiction Officer of a taxpayer may scrutinize the amount of ITC claimed by a taxpayer through GST TRAN-1 and GST TRAN-2 etc. for its authentication. The concerned Jurisdiction Officer may decide to temporarily block the ITC available to a taxpayer, wherever it is felt that further investigation is required, in the interest of the revenue. The Jurisdictional Officer may block CGST, SGST, IGST & Cess balance in whole or in part.

The Jurisdictional Officer after investigation may unblock the ITC, that was previously blocked. An email and SMS is sent to the taxpayer for blocking or unblocking of ITC.

### 2. Who can block ITC of a taxpayer?

Any Jurisdictional Officer of CBEC authorized by CBEC may block/ unblock ITC of a taxpayer.  
Any Jurisdictional Officer of a State authorized by State Tax Department may block/ unblock ITC of a taxpayer.

### 3. Which kind of taxpayer's ITC will be blocked?

The ITC will be blocked for taxpayers for whom there is sufficient balance in the Electronic Credit ledger.

### 4. What is the path to block/ unblock ITC of a taxpayer?

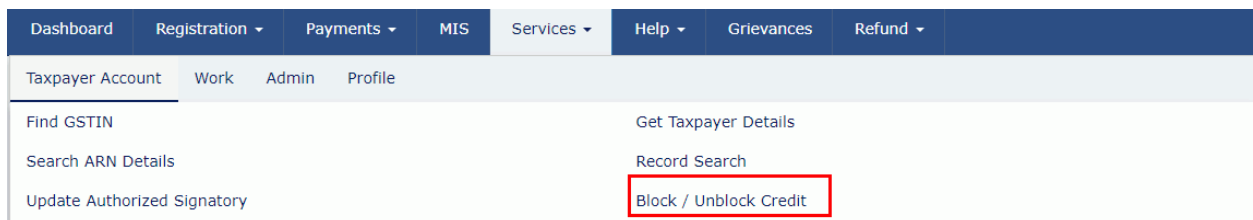
Navigate to **Services > Taxpayer Account > Block/ Unblock Credit** command to block/ unblock credit of a taxpayer.

# Manual > Blocking/ Unblocking ITC of a Taxpayer

## 1. How can I block/ unblock ITC of a taxpayer?

To block/ unblock ITC of a taxpayer, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal. The Tax Official's Dashboard is displayed.
3. Click the **Services > Taxpayer Account > Block/ Unblock Credit** Command.



4. In the **GSTIN** field, enter the GSTIN of the taxpayer.
5. Click the **SEARCH** button.

A screenshot of the 'Block/Unblock Input Tax Credit' page in the GST Portal. The page title is 'Block/Unblock Input Tax Credit'. Below the title, there is a label 'GSTIN' followed by a red asterisk. Below this is a text input field with the placeholder text 'Enter GSTIN', which is highlighted with a red rectangular box. At the bottom right of the page, there are two buttons: 'BACK' and 'SEARCH'. The 'SEARCH' button is highlighted with a red rectangular box.

The Block/Unblock Input Tax Credit page is displayed.

[Block Input Tax Credit](#)

[Unblock Input Tax Credit](#)

## Block Input Tax Credit

1. Select the **Block Input Tax Credit** checkbox.

### Block/Unblock Input Tax Credit

GSTIN - 07ACXPK3463APZV

Legal Name - MUKESH DHANJIBHAI  
KARSHALA

Trade Name - trade

☒ Block Input Tax Credit •

☐ Unblock Input Tax Credit •

Reason for Temporary blocking of Input Tax Credit •

Please enter minimum 10 characters and maximum 250 characters

Amount to be blocked •

Central Tax	State/UT Tax	Integrated Tax	Cess	Total Amount
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

BACK

CANCEL

VIEW BALANCE IN ELECTRONIC CREDIT LEDGER

SUBMIT WITH DSC

- Click the **VIEW BALANCE IN ELECTRONIC CREDIT LEDGER** button to view the balance in Electronic Credit Ledger of the taxpayer.

### Balance In Electronic Credit Ledger(₹)



Central Tax	State/UT Tax	Integrated Tax	Cess	Total Amount
65,61,110.00	65,61,010.00	45,40,975.00	76,11,260.00	2,52,74,355.00

CLOSE

- Enter the reasons for temporary blocking of Input Tax Credit of the taxpayer.
- Enter the amount to be blocked.
- Click the **SUBMIT WITH DSC** button.

### Block/Unblock Input Tax Credit

GSTIN - 07ACXPK3463APZV

Legal Name - MUKESH DHANJIBHAI  
KARSHALA

Trade Name - trade

☒ Block Input Tax Credit \*

☐ Unblock Input Tax Credit \*

Reason for Temporary blocking of Input Tax Credit \*

Please enter minimum 10 characters and maximum  
250 characters

Amount to be blocked \*

Central Tax	State/UT Tax	Integrated Tax	Cess	Total Amount
₹23,444.00	₹2,33,444.00	₹0.00	₹0.00	₹2,56,888.00

BACK

CANCEL

VIEW BALANCE IN ELECTRONIC CREDIT LEDGER

SUBMIT WITH DSC

The success message is displayed that amount is blocked. Click the **CLOSE** button.



## Success

Amount is blocked for GSTIN : 07ACXPK3463APZV

CLOSE

An email and SMS is sent to the taxpayer for blocking of ITC.

### Unblock Input Tax Credit

1. Select the **Unblock Input Tax Credit** checkbox.

**Block/Unblock Input Tax Credit**

GSTIN - 07ACXPK3463APZV      Legal Name - MUKESH DHANJIBHAI KARSHALA      Trade Name - trade

☐ Block Input Tax Credit •
 ☒ Unblock Input Tax Credit •

Reason for Unlocking of Input Tax Credit •

Please enter minimum 10 characters and maximum 250 characters

Amount to be Unblocked •

Central Tax	State/UT Tax	Integrated Tax	Cess	Total Amount
₹0.00	₹0.00	₹0.00	₹0.00	₹0.00

2. Enter the reasons for unblocking of Input Tax Credit of the taxpayer.
3. Enter the amount to be unblocked.
4. Click the **SUBMIT WITH DSC** button.

**Block/Unblock Input Tax Credit**

GSTIN - 07ACXPK3463APZV      Legal Name - MUKESH DHANJIBHAI KARSHALA      Trade Name - trade

☐ Block Input Tax Credit •
 ☒ Unblock Input Tax Credit •

Reason for Unlocking of Input Tax Credit •

Please enter minimum 10 characters and maximum 250 characters

Amount to be Unblocked •

Central Tax	State/UT Tax	Integrated Tax	Cess	Total Amount
₹33,444.00	₹4,556.00	₹0.00	₹0.00	₹38,000.00

The success message is displayed that amount is unblocked. Click the **CLOSE** button.



## Success

Amount is Unblocked for GSTIN : 07ACXPK3463APZV

CLOSE

An email and SMS is sent to the taxpayer for unblocking of ITC.



# MIS Reports

## Overview > MIS Reports

### Settlement Reports

- [FAQs](#)
- [Manual](#)

### Current Reports

- [FAQs](#)
- [Manual](#)

### MIS Reports

- [FAQs](#)
- [Manual](#)

### MIS Dashboard

- [FAQs](#)
- [Manual](#)



# Overview > MIS Reports

## Settlement Reports

- [FAQs](#)
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## Current Reports

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## MIS Reports

- [FAQs](#)
- [Manual](#)

## MIS Dashboard

- [FAQs](#)
- [Manual](#)

# Settlement Reports

## FAQs > Settlement Reports

### 1. What is a Settlement of Accounts between Centre and States?

During GST regime, liability under SGST or CGST can be settled by using the ITC available under IGST and vice versa. It involves transfer of funds between Centre and State depending upon the amount of ITC utilised from one major head for the liability under other major head.

Settlement between CGST and IGST is done through book adjustment. Settlement also occurs on account of B to C inter-State supplies, based on destination based consumption principle.

### 2. Will CBEC and Model 1 States have access to Settlement reports?

No. Settlement Reports are displayed on GST Portal for Tax Authorities of Model 2 States. CBEC and Model 1 States can access the data through the G2G API.

### 3. Can I download the Settlement reports?

Yes. The Settlement reports can be viewed only after downloading. Report will be downloaded in a password protected zip containing report in Excel (.csv) format.

**Note:** Check the **Downloads** folder of your computer, to view the downloaded file. While downloading, the file may be downloaded in another location of your choice, as specified by you.

### 4. Can State Tax Authorities view the Settlement Reports for the Centre?

No. State Tax Authorities can view the IGST-SGST Settlement Reports for their States only.

### 5. Can Central Tax Authorities view the Settlement Reports for the State?

No. Central tax authorities can view only CGST settlement reports for the whole country.

### 6. Who has access to the Settlement Ledger report?

The State Commissioner has access to this report. The report can be accessed from **Services > Settlement Report** menu.


However, the State Admin, on direction from the State Commissioner, can assign "View Settlement" role to additional designated officers, who will then have access to this report.

## **7. What is the periodicity of settlement reports?**

Settlement Reports will run only once in a month for entire India. Reports of 'M' month will capture only the data reported/ processed up to <20th> of 'M' month.

## **8. Does settlement between States is also included in these reports?**

No. Settlement reports are only about settlement between State and Centre.

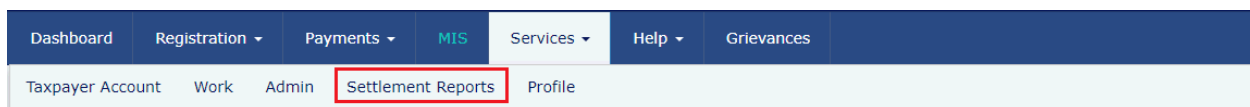


# Manual > Settlement Reports

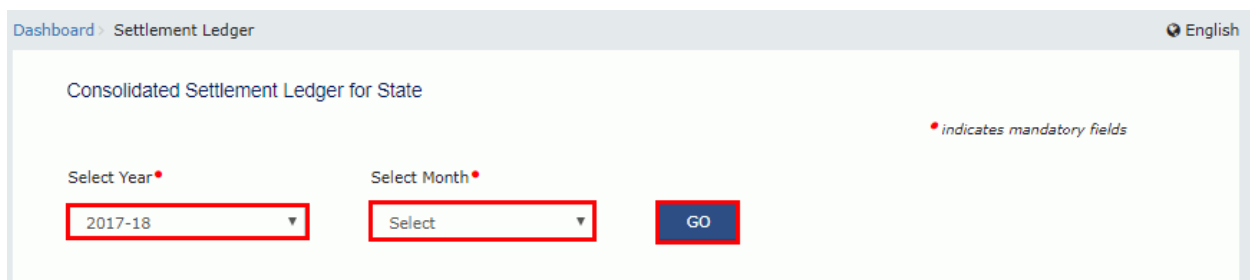
## 1. How can I view the Settlement Report?

To view the Settlement reports, perform following steps:

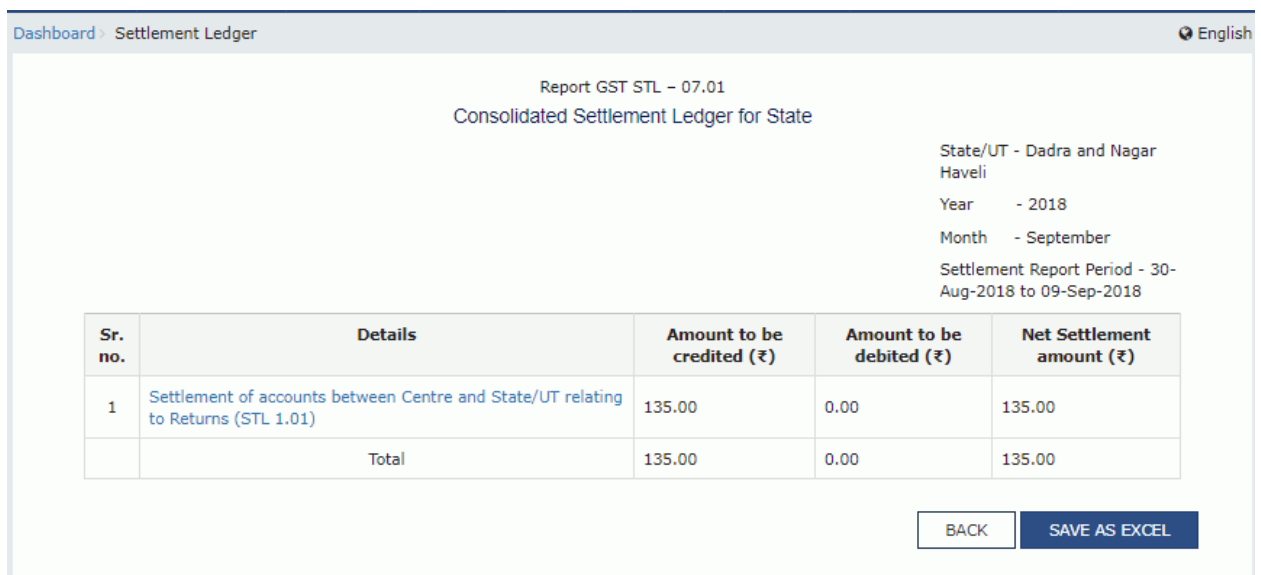
1. Access the GST Portal for Tax Officials. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal for Tax Officials.
3. Click the **Services > Settlement Reports** option.



4. Select the **Year** and **Month** for which you want to view the reports using the drop-down list.
5. Click the **GO** button.



6. The Consolidated Settlement Register is displayed.



6.1. You can click the **SAVE AS EXCEL** button to download it in excel format.

Dashboard > Settlement Ledger English

Report GST STL – 07.01  
Consolidated Settlement Ledger for State

State/UT - Dadra and Nagar Haveli  
 Year - 2018  
 Month - September  
 Settlement Report Period - 30-Aug-2018 to 09-Sep-2018

Sr. no.	Details	Amount to be credited (₹)	Amount to be debited (₹)	Net Settlement amount (₹)
1	Settlement of accounts between Centre and State/UT relating to Returns (STL 1.01)	135.00	0.00	135.00
	Total	135.00	0.00	135.00

BACK **SAVE AS EXCEL**

7. The report is downloaded in excel format.

Report\_GST\_STL\_7.1 (2).csv - Excel

File Home Insert Page Layout Formulas Data Review View Tell me what you want to do...

Clipboard Font Alignment Protection Number Styles

M8

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Report_GST_STL_7.1														
2	Consolidated Settlement Ledger for State														
3	State/UT	Dadra and Nagar Haveli													
4	Year	2018													
5	Month	September													
6	Settlement Period	30-Aug-2018 to 09-Sep-2018													
7	Amount in Rupees														
8	Sr.No	Details	Amount to be credited	Amount to be debited	Net Settlement amount										
9	1	Settlement	135	0	135										
10		Total	135	0	135										
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															

Report\_GST\_STL\_7.1 (2)

6.2. Click the link under **Details** column to view the details.

**Amount to be credited:** Amount receivable from Centre to State/UT

**Amount to be debited:** Amount payable by State/UT to Centre

**Net Settlement Amount:** Summation of amount to be credited and debited

Dashboard > Settlement Ledger

English

Report GST STL – 07.01

Consolidated Settlement Ledger for State

State/UT - Dadra and Nagar Haveli

Year - 2018

Month - September

Settlement Report Period - 30-Aug-2018 to 09-Sep-2018

Sr. no.	Details	Amount to be credited (₹)	Amount to be debited (₹)	Net Settlement amount (₹)
1	<a href="#">Settlement of accounts between Centre and State/UT relating to Returns (STL 1.01)</a>	135.00	0.00	135.00
	Total	135.00	0.00	135.00

BACK

SAVE AS EXCEL

7. Settlement of accounts between Centre and State/UT relating to Returns is displayed.

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Dashboard > Settlement Ledger

Report GST STL - 01.01

Statement of transfer of funds between Centre and State/UT based on returns, other than returns and information received from Customs authorities

[Sec 17 and 18 of IGST Act and Sec 53 of CGST/SGST Act]

State/UT - Dadra and Nagar Haveli

Year - 2018

Month - September

Settlement Report Period - 30-Aug-2018 to 09-Sep-2018 -

Report Number	Description	Amount (₹)	Download
01.02	IGST liability adjusted against SGST/UTGST ITC (including cross utilization by ISD)	0.00	
01.03	SGST/UTGST liability adjusted against IGST ITC	0.00	
01.04	SGST/UTGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit, exports, and supplies to SEZ	67.50	
01.05	SGST/UTGST portion of IGST for inter-state supplies made to Composition taxable person/Non-resident taxable person/UIN holders	0.00	
01.06	SGST/UTGST portion of IGST collected on B to B supplies where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme	0.00	
01.07	SGST/UTGST portion of IGST collected on B to B supplies where ITC remains unutilized till specified period	0.00	
01.08	SGST/UTGST portion of IGST collected on supplies imported by unregistered persons	0.00	
01.09	SGST/UTGST portion of IGST for supplies imported by Composition taxable persons/UIN holders	0.00	
01.10	SGST/UTGST portion of IGST collected on goods/services imported by registered person (other than composition) where ITC is declared as ineligible	0.00	
01.11	SGST/UTGST portion of IGST collected on goods imported by registered person where ITC remains unutilized till specified period	0.00	
01.12	SGST/UTGST portion of interest related to returns paid on IGST	0.00	
Net Amount payable by State/UT to Centre (-) / Net Amount receivable from Centre to State/UT (+)		67.50	

BACK

SAVE AS EXCEL

7.1. You can click the **SAVE AS EXCEL** button to download it in excel format.

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Settlement Ledger

Report GST STL - 01.01  
Statement of transfer of funds between Centre and State/UT based on returns, other than returns and information received from Customs authorities  
[Sec 17 and 18 of IGST Act and Sec 53 of CGST/SGST Act]

State/UT - Dadra and Nagar Haveli  
Year - 2018  
Month - September  
Settlement Report Period - 30-Aug-2018 to 09-Sep-2018 -

Report Number	Description	Amount (₹)	Download
01.02	IGST liability adjusted against SGST/UTGST ITC (including cross utilization by ISD)	0.00	
01.03	SGST/UTGST liability adjusted against IGST ITC	0.00	
01.04	SGST/UTGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit, exports, and supplies to SEZ	67.50	
01.05	SGST/UTGST portion of IGST for inter-state supplies made to Composition taxable person/Non-resident taxable person/UIN holders	0.00	
01.06	SGST/UTGST portion of IGST collected on B to B supplies where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme	0.00	
01.07	SGST/UTGST portion of IGST collected on B to B supplies where ITC remains unutilized till specified period	0.00	
01.08	SGST/UTGST portion of IGST collected on supplies imported by unregistered persons	0.00	
01.09	SGST/UTGST portion of IGST for supplies imported by Composition taxable persons/UIN holders	0.00	
01.10	SGST/UTGST portion of IGST collected on goods/services imported by registered person (other than composition) where ITC is declared as ineligible	0.00	
01.11	SGST/UTGST portion of IGST collected on goods imported by registered person where ITC remains unutilized till specified period	0.00	
01.12	SGST/UTGST portion of interest related to returns paid on IGST	0.00	
Net Amount payable by State/UT to Centre (-) / Net Amount receivable from Centre to State/UT (+)		67.50	

BACK
SAVE AS EXCEL

8. The report is downloaded in excel format.

Report\_GST\_STL\_1.1 (2).csv - Excel

File Home Insert Page Layout Formulas Data Review View Tell me what you want to do...

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A1 Report\_GST\_STL\_01.01

1	Report_GST_STL_01.01														
2	Statement of transfer of funds between Centre and State/UT based on returns other than returns and information received from Customs authorities														
3	Sec 17 and 18 of IGST Act and Sec 53 of CGST/SGST Act														
4	State/UT Dadra and Nagar Haveli														
5	Year	2018													
6	Month	September													
7	Settlement 30-Aug-2018 to 09-Sep-2018														
8	Amount in Rupees														
9	Report No Descriptive Amount														
10	1.02 IGST liabil	0													
11	1.03 SGST/UTG	0													
12	1.04 SGST/UTG	67.5													
13	1.05 SGST/UTG	0													
14	1.06 SGST/UTG	0													
15	1.07 SGST/UTG	0													
16	1.08 SGST/UTG	0													
17	1.09 SGST/UTG	0													
18	1.1 SGST/UTG	0													
19	1.11 SGST/UTG	0													
20	1.12 SGST/UTG	0													
21	Net Amou	67.5													
22															
23															

Report\_GST\_STL\_1.1 (2)

7.2. You can click the **Download** link available under the **Download** column, to the right of the report name, to download the report.

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Statutory Functions

Dashboard > Settlement Ledger

Report GST STL - 01.01  
Statement of transfer of funds between Centre and State/UT based on returns, other than returns and information received from Customs authorities  
[Sec 17 and 18 of IGST Act and Sec 53 of CGST/SGST Act]

State/UT - Dadra and Nagar Haveli  
Year - 2018  
Month - September  
Settlement Report Period - 30-Aug-2018 to 09-Sep-2018 -

Report Number	Description	Amount (₹)	Download
01.02	IGST liability adjusted against SGST/UTGST ITC (including cross utilization by ISD)	0.00	
01.03	SGST/UTGST liability adjusted against IGST ITC	0.00	
01.04	SGST/UTGST portion of IGST collected on B2C supplies including ISD distribution to unregistered unit, exports, and supplies to SEZ	67.50	
01.05	SGST/UTGST portion of IGST for inter-state supplies made to Composition taxable person/Non-resident taxable person/UIN holders	0.00	
01.06	SGST/UTGST portion of IGST collected on B to B supplies where ITC is declared as ineligible, including lapsed ITC due to opting composition scheme	0.00	
01.07	SGST/UTGST portion of IGST collected on B to B supplies where ITC remains unutilized till specified period	0.00	
01.08	SGST/UTGST portion of IGST collected on supplies imported by unregistered persons	0.00	
01.09	SGST/UTGST portion of IGST for supplies imported by Composition taxable persons/UIN holders	0.00	
01.10	SGST/UTGST portion of IGST collected on goods/services imported by registered person (other than composition) where ITC is declared as ineligible	0.00	
01.11	SGST/UTGST portion of IGST collected on goods imported by registered person where ITC remains unutilized till specified period	0.00	
01.12	SGST/UTGST portion of interest related to returns paid on IGST	0.00	
Net Amount payable by State/UT to Centre (-) / Net Amount receivable from Centre to State/UT (+)		67.50	

BACK

SAVE AS EXCEL

In case the total amount is a positive figure, the amount will be received from Centre to State. In case the total is a negative figure, the amount will be payable by State to Centre.

Here is a short description of the Settlement Ledger Reports available at the GST Portal for view of authorised Tax Officials.

Report	Description
--------	-------------

Number	
01.02	List of registered persons of the State or Union Territory who have adjusted liability of Integrated Tax from the input tax credit of State Tax or Union Territory Tax and Central Tax, as provided under section 53 of the Central Goods and Services Tax Act and the State Goods and Services Tax Act, or section 21 of the Union Territory Goods and Services Tax Act (including cross utilisation by Input Service Distributor), as the case may be, in <b>FORM GST STL – 01.02</b> .
01.03	List of registered persons of the State or Union territory who have adjusted liability of State Tax or Union Territory Tax, as the case may be, from the input tax credit of Integrated Tax, as provided under section 18 of the Integrated Goods and Services Tax Act, in <b>FORM GST STL – 01.03</b> .
01.04	List of registered persons of other State or Union Territory who have made outward inter-State supply, including Input Service Distributor distribution, to unregistered persons or units of the concerned State or Union Territory or taxpayers who have made exports or have made supplies to SEZ on payment of tax, including non filers who have Integrated Tax credit available with them , in <b>FORM GST STL – 01.04</b> .
01.05	List of registered persons of other State or Union Territory who have made inter-State supply to composition taxable person or Non-resident taxpayer or Unique Identification Number holders of the State, in <b>FORM GST STL – 01.05</b> .
01.06	List of registered persons of other State or Union Territory who have made inter-State inward supplies for which input tax credit is declared as ineligible as provided for in section 17 of the Central Goods and Services Tax Act and State Goods and Services Tax Act and section 21 of the Union Territory Goods and Services Tax Act, or whose Integrated tax input tax credit has lapsed due to opting into composition scheme as provided for in sub-section (4) of section 18 of the Central Goods and Services Tax Act and State Goods and

	Services Tax Act or whose input tax credit of Integrated tax has lapsed due to cancellation of registration, in <b>FORM GST STL – 01.06.</b>
01.07	List of registered persons in a State or Union Territory who have made inter-State inward supplies on which input tax remains unutilised till end of September of the subsequent financial year and thus input tax credit on Integrated Tax paid is not available as per sub-section (4) of section 16 of Central Goods and Services Tax Act and State Goods and Services Tax Act and section 21 of the Union Territory Goods and Services Tax Act, and the said Integrated Tax paid is to be apportioned under section 17 of the Integrated Goods and Services Tax Act, in <b>FORM GST STL – 01.07.</b>
01.08	List of unregistered persons who have made imports in the concerned State or Union Territory, under clause (d) of sub-section (1) of section 17 of the Integrated Goods and Services Tax Act, in <b>FORM GST STL – 01.08.</b>
01.09	List of composition taxpayer or Unique Identification Number holders in a State or Union Territory who have made imports, in <b>FORM GST STL – 01.09.</b>
01.10	List of registered persons in a State or Union Territory who have made imports, on which input tax credit is declared as ineligible as provided for in section 17 of the Central Goods and Services Tax Act and State Goods and Services Tax Act and section 21 of the Union Territory Goods and Services Tax Act, in <b>FORM GST STL – 01.10.</b>
01.11	List of registered persons in a State or Union Territory who have made import on which input tax credit remains unutilised till end of September of the subsequent financial year and thus input tax credit on Integrated Tax paid is not available as per sub-section (4) of section 16 of Central Goods and Services Tax Act and State Goods and Services Tax Act and section 21 of the Union Territory Goods and Services Tax Act, and the said Integrated Tax paid is to be

	apportioned under section 17 of the Integrated Goods and Services Tax Act, in <b>FORM GST STL – 01.11.</b>
01.12	List of registered persons in a State or Union Territory who have paid interest on Integrated Tax, in <b>FORM GST STL – 01.12.</b>

8. Click the **DOWNLOAD** button.

Click Download to Get the Report Details.



**DOWNLOAD**

9. The report is downloaded in zip format. Note the password displayed on the screen which needs to be entered to view the report.

**Note:** Check the Downloads folder of your computer, to view the downloaded file. While downloading, the file may be downloaded in another location of your choice, as specified by you.

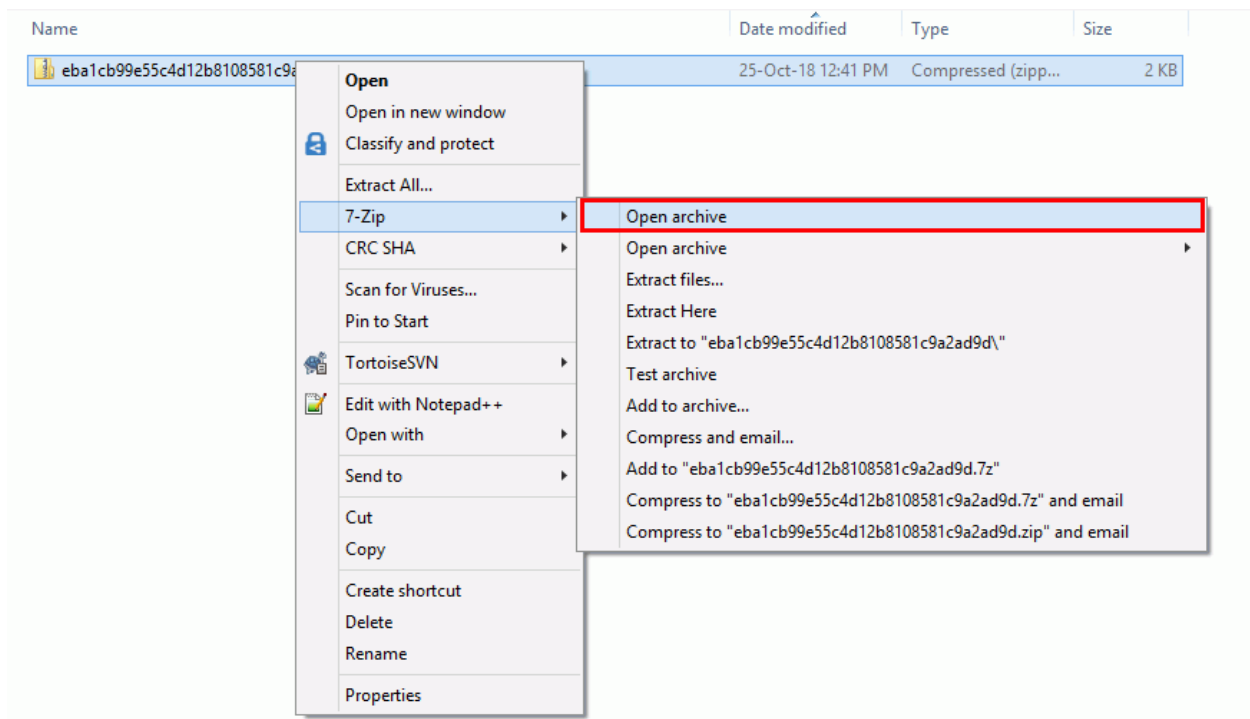
Click Download to Get the Report Details.



Password is : 80acef17d8

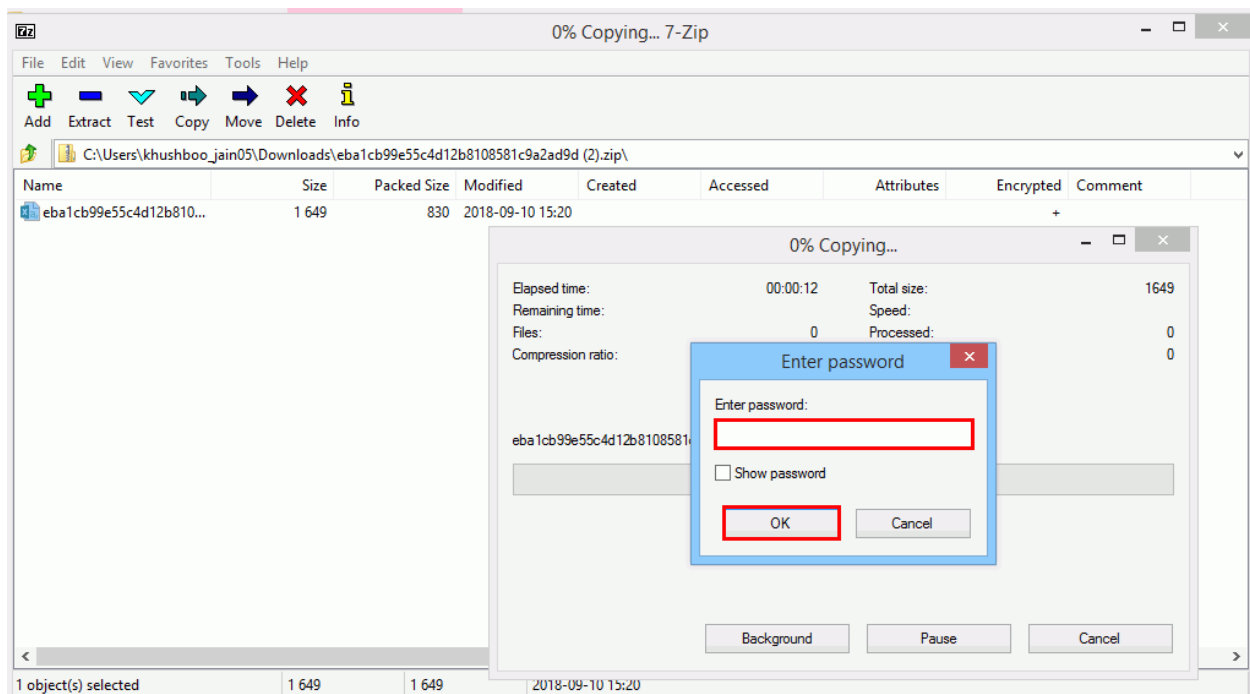
**DOWNLOAD**

10. Unzip the file using the Tool-7 zip and open the report in excel format.



11. In the **Enter password** field, enter the password displayed on the Download screen.

12. Click the **OK** button.



The downloaded report is displayed in the excel format.



# Current Reports

## FAQs > Current Reports

### 1. Who all can generate MIS Reports?

All Tax Officials can generate MIS reports for their respective jurisdictions level as per access rights. E.g. Every senior and supervisory officers (Level1, Level 2 etc.) would be able to view and generate reports in respect of formations under their administrative charge as per access rights.

### 2. In which formats can MIS Reports be downloaded?

MIS reports can currently be generated in PDF and CSV formats.

Note: The functionality to download the reports in the Excel format will be available shortly.

### 3. Which reports are available for download in the GST Portal at present?

The following reports are available for viewing and downloading by the Tax Officials:

Report Name	Access Available To	Description
Summary of Approved Registrations (Voluntary/Others) Based on Type of Taxpayer	All Tax Officials for their respective jurisdictions level	This report provides a summary of Taxpayer-wise approved registrations in the Tax Official's jurisdiction, for the registration types – Voluntary Registration and Other Registration.
Registration Application Register	All Tax Officials for their respective jurisdictions level	This report provides a summary of all the ARNs of Registration applications filed in a Tax Official's jurisdiction. The data in this report is collated on the basis of selected application statuses and type of Taxpayers within a specified date range.
Casual Taxpayer's Details Report	All Tax Officials for their respective jurisdictions level	This report for Casual Taxpayers provides details on the basis of their Registration jurisdiction and GSTIN. In case of Casual Taxable persons, the reason of liability to obtain Registration is defaulted to "Voluntary Registration". This report extracts Taxpayer-wise information on their GSTIN, dates of entering and exiting the scheme, amounts of money deposited as advance, tax payable, tax paid, ITC received, ITC utilized, and outstanding amounts, if any.
Summary of Collection Report based on Type of Taxpayer	All Tax Officials for their respective jurisdictions level	The report provides amount of tax collected at specific level based on: 1) IGST 2) CGST 3) CESS 4) SGST/UTGST

Tax Collection List	All Tax Officials for their respective jurisdictions level	This report provides taxpayer level tax collection report.
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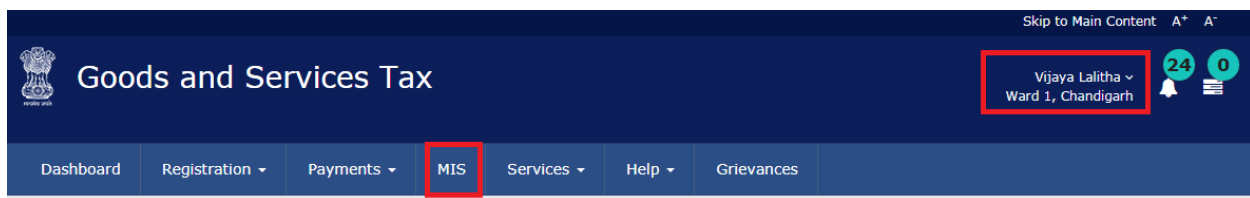
# Manual > Current Reports

## How can I as a Tax Officer generate a report?

The steps to generate any MIS report are given below:

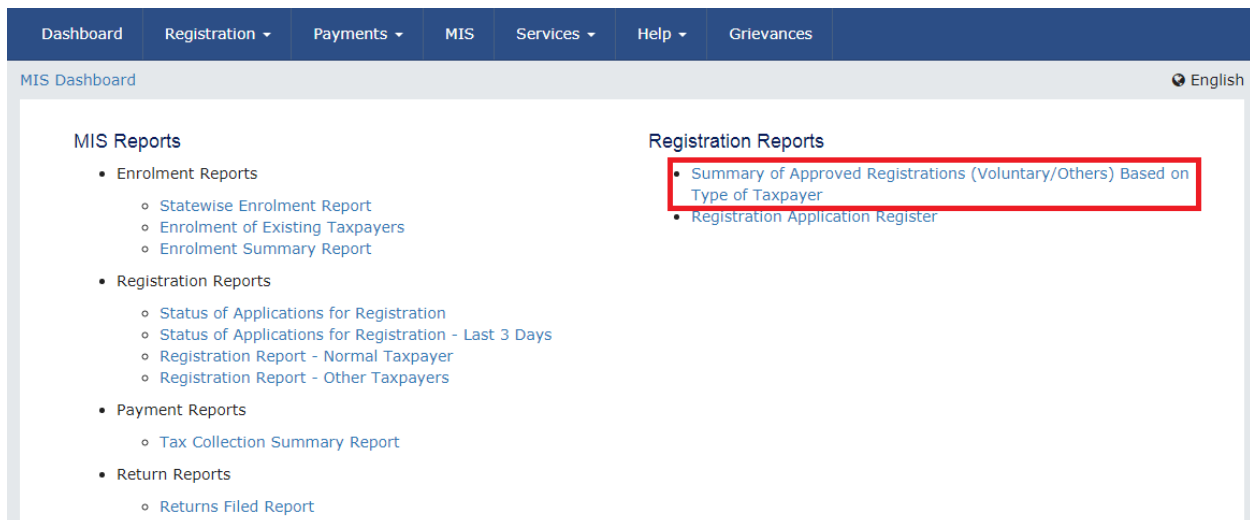
**Note:** The steps to generate any MIS report are same. Only the steps to enter report generation criteria can be report specific.

1. Login to the Tax Official's interface of GST Portal with your Tax Officer's login credentials.
2. In case you are assigned multiple roles, select the role under which you want to generate this report.
3. Click the **MIS** link in the menu header bar to display the MIS Dashboard screen.



4. Under the **Registration Reports** section towards right hand side, click the report name. In this example, we have selected the Summary of Approved Registrations (Voluntary/Others) Based on Type of Taxpayer link.

Note: This report can be generated by Tax Officials of Level-1, Level-2 and Level-3.



5. Enter the criteria for report generation. In this example, the fields of State and Head Quarter are auto-populated and can't be changed, since they relate to the Tax Official's selected role and jurisdiction. Enter the Date range in the From Date and To Date fields.

## Summary of Approved Registrations (Voluntary/Others) Based on Type of Taxpayer

• indicates mandatory fields

State Chandigarh	Head Quarter • Ward 1
From Date • DD/MM/YYYY	To Date • DD/MM/YYYY

SUBMIT

6. Click **SUBMIT**.

## Summary of Approved Registrations (Voluntary/Others) Based on Type of Taxpayer



• indicates mandatory fields

State Chandigarh	Head Quarter • Ward 1
From Date • 01/07/2017	To Date • 24/10/2017

SUBMIT

7. Report will get generated and will be displayed on the screen.

8. Report can be downloaded in PDF or CSV formats.

State <b>Chandigarh</b>	Upper Level <b>Ward 1</b>	From <b>01/07/2017</b>	To <b>24/10/2017</b>	Download as  
----------------------------	------------------------------	---------------------------	-------------------------	--

Lowest Level	Type of Registration	Tax Payer Wise Approved Registration										Non Resident Taxpayer
		Regular	Composition	Casual	Tax Deductor	Input Service Distributor	Tax Collector (E-commerce operator)	UN-Body	Government Entities			
Ward 1	Voluntary	5	0	0	0	0	0	0	0			
Ward 1	Other	25	0	0	0	4	0	0	0			
Ward 1	Total	30	0	0	0	4	0	0	0			

8A. Click the PDF icon to download the report in PDF Format, which looks like the sample shown below.

Home

Tools

Summary of Appro... x

1 / 1

72.8%

Summary of Approved Registrations (Voluntary/ Others) based on Type of Taxpayer

State

Upper Level

From Date

To Date

Chandigarh

Ward 1

01/07/2017

24/10/2017

Lowest Level	Type of Registration	Taxpayer Wise Approved Registrations													
		Regular	Composition	Casual	Non Resident Taxpayer	Tax Deductor	Input Service Distributor	Tax Collector (E-commerce operator)	UN-Body	Government Entities	Non Resident Online Service Provider	SEZ Unit	SEZ Developer	Other Notified Persons	
Ward 1	Voluntary	5	0	0	0	0	0	0	0	0				0	
Ward 1	Other	25	0	0	0	0	4	0	0	0				0	
Ward 1	Total	30	0	0	0	0	4	0	0	0				0	

8B. Click the Excel icon to download the report in CSV Format, which looks like the sample shown below.

A1	Summary of Approved Registrations (Voluntary/ Others) based on Type of Taxpayer																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q		
1	Summary of Approved Registrations (Voluntary/ Others) based on Type of Taxpayer																		
2																			
3	State		Upper Level		From Date		To Date												
4	Chandigarh		Ward 1		1/7/2017		24/10/2017												
5																			
6	Lowest Le	Type of Registration					Taxpayer Wise Approved Registrations												
7		Regular	Compositi	Casual	Non Resid	Tax Deduc	Input Serv	Tax Collec	UN-Body	Governme	Non Resid	SEZ Unit	SEZ Devel		Other Notified Persons				
8	Ward 1	Voluntary	5	0	0	0	0	0	0	0	0	0				0			
9	Ward 1	Other	25	0	0	0	0	4	0	0	0	0				0			
10	Ward 1	Total	30	0	0	0	0	4	0	0	0	0				0			
11																			

If level 1 officer has logged in and selected zone, division and ward, then only ward specific report will be generated. In case no further lower level is selected then next level (here it is 'Zone') wise report will be generated.

# MIS Reports

## FAQs > MIS Reports

### 1. Who has access to MIS reports?

All Tax Officials including Head of the Department can generate MIS reports (Java based Jasper Reports) for their respective jurisdictions. Every senior and supervisory officers (Level1, Level 2 etc.) would be able to view and generate these reports in respect of formations under their administrative charge.

### 2. Which role can view MIS reports?

"View Jurisdiction Records" Role can view MIS reports.

### 3. Who can assign role to view MIS reports?

The role to view MIS reports can be assigned by State admin. While assigning the role, the jurisdiction should be marked as Primary.

### 4. Can I download MIS reports?

Yes, you can download MIS reports in PDF or XLSX format.

### 5. Which reports are available for download in MIS reports at GST Portal?

The following reports are available for viewing and downloading by the Tax Officials:

**Note:** These reports are accessible to all Tax Officials for their respective jurisdictions level.

S.No.	Report Number	Report Name	Description
Registration			
1	1.01	Disposal and Pendency of New Registration Applications	<p>This report provides count of disposed and pending registration applications in the selected time period. In this report, day wise break up of pending application is also provided along status of SCN issued or not. Report is also helpful in keeping the track of number of application received and processed in a particular time period.</p> <p><a href="#">Click here to view the screenshot.</a></p>

2	1.02	Mode of Approved New Registration Applications and Break up Pendency	<p>The report provides number of new registration applications which are deemed or manually approved. This report also provides number of pending applications for the selected time period.</p> <p>Note: If the Officer's Details are blank, the Registration Application is aligned to Center.</p> <p><a href="#">Click here to view the screenshot.</a></p>
3	1.03	Summary of Approved Registrations (Voluntary/ Others) based on Type of Taxpayer	<p>The report provides count of approved registrations based on Registration type for each type of taxpayer.</p> <p>Note: The report provides the count based on the time range selected by the user using the <b>From</b> and <b>TO</b> date filters.</p> <p><a href="#">Click here to view the screenshot.</a></p>
4	1.04	Summary Registered Taxpayers (Composition/ Normal) during a Period	<p>The report provides count of taxpayers registered under composition and other than composition in the selected time period.</p> <p>Note: Here, column 5 indicates the number of registered taxpayers based on the change of jurisdiction by the Tax Official from the Tax Officials Interface.</p> <p><a href="#">Click here to view the screenshot.</a></p>
5	1.05	Disposal and Pendency of Amendment Applications	<p>The report provides number of amendment applications (core amendment only) with status of disposal and pendency.</p> <p>Note: When generating this report, in case users observes that in the reports some ARN do not show with the associated officer's name, it implies that ARN is with central jurisdiction for processing.</p> <p><a href="#">Click here to view the screenshot.</a></p>
6	1.06	Summary of Approved Amendment Applications based on Nature	<p>The report provides number of approved amendment applications for core amendments, only bifurcated further into, taxpayer wise.</p>

		of Amendment	<a href="#">Click here to view the screenshot.</a>
7	1.07	Disposal and Pendency of Cancellation on Application	<p>The report provides disposal and pendency statistics of Application filed for cancellation for the selected time period (From-to).</p> <p>Note: This reports provided details for cancellations initiated by taxpayer ONLY and will not cover suo moto proceedings for cancellation initiated by Tax officials.</p> <p><a href="#">Click here to view the screenshot.</a></p>
8	1.08	Summary of Suo Moto Cancellations	<p>The report provides information about Number of taxpayers whose registration has been cancelled by the Authority and age wise detail of pending notices within the selected from-to time period.</p> <p><a href="#">Click here to view the screenshot.</a></p>
9	1.09	Number of Cancellations done by Reason during a Period	<p>The report provides number of Registrations cancelled due to various reasons during a selected period (From-to). This report includes taxpayer initiated cancellations as well as tax official's initiated suo-moto cancellations.</p> <p><a href="#">Click here to view the screenshot.</a></p>
10	1.10a	Registration Application Register (New Registrations)	<p>The report provides list of registration applications filed during the input Period along with status of each application.</p> <p>Note: The report provides the list of ARNs generated between the time period selected by user using the From and TO date filters.</p> <p>Report displays one of the following status for each ARN "approved", "Pending", "Rejected", "Clarification pending".</p> <p>If status of an ARN is NOT "A", it implies that ARN is not approved and hence there will not be any GSTIN for that specific ARN.</p> <p><a href="#">Click here to view the screenshot.</a></p>
11	1.10b	Registration Application Register	<p>The report provides list of registration applications for migrated taxpayers filed during the input Period along with</p>

		(Migrated taxpayer)	<p>status of each application.</p> <p>Note: The report provides list of registration applications filed by migrated taxpayers filed from 8th November, 2016 till yesterday.</p> <p><a href="#">Click here to view the screenshot.</a></p>
12	1.11	Number of Taxpayers based on Constitution / Nature of Business	<p>The report provides number of taxpayers based on:</p> <ol style="list-style-type: none"> <li>1. Constitution of Business</li> <li>2. Nature of Business</li> </ol> <p>Note: This is a summary report and displays the count of taxpayers whose registration has been approved based of Constitution of Business or Nature of business as selected in the Enrolment/ Registration application till date (i.e. As on date).</p> <p><a href="#">Click here to view the screenshot.</a></p>
13	1.12	Summary of Taxpayers with Single/Multiple Registrations based on PAN	<p>The report provides count of taxpayers having single or multiple registrations based on single PAN within and outside the State.</p> <p><a href="#">Click here to view the screenshot.</a></p>
14	1.13	Summary of Status of Revocation Application	<p>The report provides information about action taken on revocation application submitted between selected time period by</p> <ol style="list-style-type: none"> <li>1. Proper Officer</li> <li>2. Appellate Authority</li> </ol> <p><a href="#">Click here to view the screenshot.</a></p>
15	1.14	List of Taxpayers based on Constitution of Business/Nature of Business	<p>The report provides list of taxpayers of specific lowest level based on:</p> <ol style="list-style-type: none"> <li>1. Constitution of Business</li> <li>2. Nature of Business</li> </ol> <p><a href="#">Click here to view the screenshot.</a></p>
16	1.15	Amendment Applications Register	<p>The report provides list of amendment applications (core field only) submitted during the period selected using the From and To date filter. Report displays one of the</p>

			<p>following status for each ARN i) Approved ii) Rejected iii) Pending iv) Clarification pending.</p> <p><a href="#">Click here to view the screenshot.</a></p>
17	1.16	List of Revocation Application	<p>The report provides list of revocation applications (GSTIN wise) submitted in the selected Input Period along with the disposal status of each application.</p> <p><a href="#">Click here to view the screenshot.</a></p>
18	1.17	List of Taxpayers with Single/Multiple Registrations	<p>The report provides count of Taxpayers having:</p> <ol style="list-style-type: none"> <li>1. Single PAN and Single GSTIN/UIN within State based on single/multiple nature of business</li> <li>2. Single PAN and Multiple GSTIN/UIN within State</li> <li>3. Single PAN and Multiple GSTIN/UIN across States</li> </ol> <p><a href="#">Click here to view the screenshot.</a></p>
19	1.18	List of Suo-moto Cancellation and Cancellation on application	<p>This report provide list of those GSTINs whose registration is cancelled either on application (REG-16) or Suo-moto in the selected time period. User can search the status based on single GSTIN (of that jurisdiction).</p> <p><a href="#">Click here to view the screenshot.</a></p>
20	3.17	Allotment of Provisional IDs against Enrollment Application	<p>The report provides details of allotment of provisional IDs against Enrolment application.</p> <p><a href="#">Click here to view the screenshot.</a></p>

## Payments

21	2.01	Summary of Collection Report based on Type of Taxpayer	<p>The report provides amount of tax collected at specific level based on type of taxpayer.</p> <p><a href="#">Click here to view the screenshot.</a></p>
22	2.02	Tax Paid and Summary of Defaulters	<p>The report provides details of payment defaulters based on selected Type of Return.</p> <p><a href="#">Click here to view the screenshot.</a></p>
23	2.03	Summary of Outstanding Liability	<p>The report provides outstanding liabilities based on:</p> <ol style="list-style-type: none"> <li>1. Arising out of Return</li> <li>2. On Account of Mismatch</li> </ol>

			<p>3. Other than Returns Hyperlink exists on Column Header.</p> <p><a href="#">Click here to view the screenshot.</a></p>
24	2.04	Mode of Payment for Tax Collection	<p>The report provides amount of tax collection mode of payment wise for selected Input Period.</p> <p><a href="#">Click here to view the screenshot.</a></p>
25	2.05	Lowest unit wise Daily Tax Collection	<p>The report provides taxpayer type wise tax collection for a selected single day (as on date).</p> <p><a href="#">Click here to view the screenshot.</a></p>
26	2.06	Lowest Unit Wise Monthly Collection	<p>The report provides monthly tax collection for multiple lowest levels.</p> <p><a href="#">Click here to view the screenshot.</a></p>
27	2.07a	Tax Collection List Monthly Basis	<p>The report provides taxpayer level tax collection report for selected month. The report is generated for Lowest level available.</p> <p><a href="#">Click here to view the screenshot.</a></p>
28	2.07b	Tax Collection List Daily Basis	<p>The report provides taxpayer level tax collection report for the selected date (single day As on Date). The report is generated for Lowest Level available.</p> <p><a href="#">Click here to view the screenshot.</a></p>
29	2.08	Tax Collection List (debit utilization)	<p>This report displays tax collection for during and upto the month based on debited from Electronic Cash Ledger of the selected taxpayers.</p> <p><a href="#">Click here to view the screenshot.</a></p>
30	2.09	List of Taxpayers with Outstanding Liabilities	<p>The report list of taxpayers having outstanding liabilities on the selected particular date.</p> <p>The report displays total Outstanding liability not paid by taxpayers till date (As on Date).</p> <p><a href="#">Click here to view the screenshot.</a></p>
31	2.10	Payment Register of	<p>The report provides details of Payment made by Unregistered Persons.</p>

		Unregistered Taxpayers	<a href="#">Click here to view the screenshot.</a>
32	2.11	Enforcement Collections	<p>The report provides the delay in depositing the amount collected from taxpayers by tax officials.</p> <p><a href="#">Click here to view the screenshot.</a></p>
33	2.12	Remittance Defaulter Banks	<p>The report provides the list of Banks Defaulting in Remitting the Tax Collected on behalf of the Government with in prescribed time.</p> <p>Note: This is a daily report (Current Date (By default)). Reports are available for earlier dates also.</p> <p><a href="#">Click here to view the screenshot.</a></p>
<b>Returns</b>			
34	3.01	State Level Inter State Supply	<p>The report provides information about taxable turn over (outward &amp; inward) and IGST (payable and receivable) for State Level interstate supply based on selected type of Taxpayer.</p> <p><a href="#">Click here to view the screenshot.</a></p>
35	3.03	Mode of Signing Return Form	<p>The report provides mode wise count of return forms signed and filed during the selected input period.</p> <p><a href="#">Click here to view the screenshot.</a></p>
36	3.05	Summary of Taxpayers making Inter-State Purchases but not filing Valid Return	<p>The report provides count of non/short filers, amount of inward supplies and IGST involved and State's SGST share.</p> <p><a href="#">Click here to view the screenshot.</a></p>
37	3.06	Aggregate turnover Wise classification of taxpayers	<p>This report provides classification of taxpayers and growth percentage based on input range provided for aggregate turnover, taxable turnover, ITC utilized, tax payment and selected type of taxpayers for single/multiple tax periods.</p> <p><a href="#">Click here to view the screenshot.</a></p>
38	3.08	List of Return Defaulters	<p>The report provides list of defaulters (non-filers /short filers) based on:</p> <ol style="list-style-type: none"> <li>1. Return Form Number</li> </ol>

			<p>2. Type of Taxpayer With estimated tax liability.</p> <p><a href="#">Click here to view the screenshot.</a></p>
39	3.10	Casual Taxpayer's Details Report	<p>This report provides list of active Casual taxpayers for the selected time period.</p> <p>User can also view the details for a single GSTIN.</p> <p><a href="#">Click here to view the screenshot.</a></p>
40	3.11	Non Resident Taxpayer's Details Report	<p>The report provide details of turn over, deposited advance tax, tax liability, tax paid etc. of Non Resident taxpayers within selected time period. User can also see the status of various fields (as given above) related to specific Non Resident Taxpayer based on GSTIN.</p> <p><a href="#">Click here to view the screenshot.</a></p>
41	3.12	Composition Taxpayer changed to Normal Taxpayer within Specified Period	<p>The report provides list of taxpayers changed from Composition to Normal type within the specified period along with reason of opting out.</p> <p><a href="#">Click here to view the screenshot.</a></p>
42	3.13	List of Normal Taxpayers Changed to Compounding within Financial year	<p>The report provides list of normal taxpayers opting for composition with other details like ARN, date of filing, constitution of business, etc.</p> <p><a href="#">Click here to view the screenshot.</a></p>
43	3.15	Taxpayer's Turnover Details - GSTR- 3B	<p>The report provides turnover details of taxpayer's as indicated in Form GSTR-3B.</p> <p><a href="#">Click here to view the screenshot.</a></p>
44	4.06	Details of taxpayers whose credit has been blocked or un-blocked	<p>The report provides taxpayer level detail whose credit has been blocked or un-blocked.</p> <p><a href="#">Click here to view the screenshot.</a></p>

**4. When I generate the report I am unable to find details of the registration/ taxpayers as per current jurisdiction. Why?**

In certain cases, jurisdiction of a taxpayer is transferred. In such cases, post transfers, details of the registration/ taxpayers will be visible in the older jurisdiction for the period registration/ taxpayers were in previous jurisdiction.

However, post transfer is approved, the details of the registration/ taxpayers will be visible in the new jurisdiction from the period registration/ taxpayers were in new jurisdiction

## 5. Whether these reports show real time data?

These reports shows by default previous date data (T-1 date). At few occasions, it may be of earlier date, if the reporting data is not updated. An update to show the date of data on the report is also planned and shall be available soon.

## 6. What are the features of MIS reports?

There are multiple features available to Tax Officials to filter/sort the data in the MIS reports before downloading the report:

- [Drill Down](#)
- [Hyperlink](#)
- [Sorting on a Column - Ascending Order](#)
- [Sorting on a Column - Descending Order](#)
- [Hiding a Column](#)
- [Searching for a Value](#)
- [Resizing Column width](#)
- [Conditional formatting](#)
- [Downloading reports](#)

### Drill Down

Drill down feature helps tax official drill down to the lowest level. There is no requirement of selecting the post/designation as, it will be available by default. If a Senior officer wants to view the report in respect of his subordinate jurisdiction/formation only, he may select accordingly.

For example: For the report below Punjab is auto-populated in Level 1 and Amritsar is Level 2. Click on Amritsar, which further drill downs to Amritsar 1 (Level 3).

Goods and Services Tax

Options

1.01 Disposal and Pendency of New Registration Applications

From Date: 01/07/2017

To Date: 13/03/2018

Level 1: Punjab

Level 2: Amritsar, Faridkot, Ferozepur

Level 3: Amritsar 1, Amritsar 2, Tarn Taran

Apply Reset Save

Click Here to Report a Problem or call 0124-4479900/6230700

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Goods and Services Tax

Disposal and Pendency of New Registration App

State: Punjab Zone: All Circle: All Ward: All From Date: 01/07/2017 To Date: 13/03/2018

Lowest Level	Type Of Taxpayers	Opening Balance	No. of applications received	No. of applications received On transfer from other units	No. of applications Disposed				No of Application Transferred to other Units	Closing Balance (Pender)		
					Auto approved	Manual Approved	Rejected	One Day		Two Days	Greater Than or Equal to Three Days	
1	2	3	4	5	6	7	8	9	10	11	12	13
Amritsar	Non Resident	0	0	0	0	1	0	0	0	1	0	0
	Normal Taxpayers	0	0	0	0	2	0	0	0	2	0	0
Total		0	0	0	0	3	0	0	0	3	0	0

Click on Amritsar 1, which further drill downs to Amritsar 1-ward (Level-4).

Goods and Services Tax

Options

1.01 Disposal and Pendency of New Registration Applications

From Date: 01/07/2017

To Date: 13/03/2018

Level 1: Punjab

Level 2: Amritsar, Faridkot, Ferozepur

Level 3: Amritsar 1, Amritsar 2, Tarn Taran

Apply Reset Save

Click Here to Report a Problem or call 0124-4479900/6230700

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Goods and Services Tax

Disposal and Pendency of New Registration App

State: Punjab Zone: [Amritsar] Circle: All Ward: All From Date: 01/07/2017 To Date: 13/03/2018

Lowest Level	Type Of Taxpayers	Opening Balance	No. of applications received	No. of applications received On transfer from other units	No. of applications Disposed				No of Application Transferred to other Units	Closing Balance (Pender)		
					Auto approved	Manual Approved	Rejected	One Day		Two Days	Greater Than or Equal to Three Days	
1	2	3	4	5	6	7	8	9	10	11	12	13
Amritsar 1	Non Resident	0	0	0	0	1	0	0	0	1	0	0
	Normal Taxpayers	0	0	0	0	2	0	0	0	2	0	0
Total		0	0	0	0	3	0	0	0	3	0	0

Report can be drilled down till lowest level available.

**Goods and Services Tax** Library View Manage Create Help

Options 1.01 Disposal and Pendency of New Registration Applications Data refreshed 12/35/18 at 22:35:18

From Date: 01/07/2017 To Date: 13/03/2018 Level 1: Punjab Level 2: Amritsar Level 3: Amritsar 1

**Disposal and Pendency of New Registration Applications**

State	Zone	Circle	Ward	From Date	To Date	Report generated	
Punjab	[Amritsar]	[Amritsar 1]	All	01/07/2017	13/03/2018	Report generated	Report generated

Lowest Level	Type Of Taxpayers	Opening Balance	No. of applications received	No. of applications received On transfer from other units	No. of applications Disposed			No of Application Transferred to other Units	Closing Balance (Pendency)			
					Auto approved	Manual Approved	Rejected		One Day	Two Days	Greater Than or Equal to Three Days	
1	2	3	4	5	6	7	8	9	10	11	12	13
Amritsar 1 - Via	Non Resident	0	0	0	0	1	0	0	0	0	0	0
	Normal Taxpayers	0	0	0	0	2	0	0	0	0	0	0
<b>Total</b>		0	0	0	0	3	0	0	0	3	0	0

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

## Hyperlink

Hyperlink feature provide details of each record. Hyperlink is available for the numbers mentioned in blue. Click the number to get the detail of each record.

**Goods and Services Tax** Library View Manage Create Help

Options 1.01 Disposal and Pendency of New Registration Applications Data refreshed 12/35/18 at 22:35:18

From Date: 01/07/2017 To Date: 13/03/2018 Level 1: Punjab Level 2: Amritsar Level 3: Amritsar 1

**Disposal and Pendency of New Registration Applications**

Circle	Ward	From Date	To Date	Report generated on		Report generated by	
[Amritsar 1]	All	01/07/2017	13/03/2018	12/03/2018 10:35 PM	12/03/2018 10:35 PM	superuser	superuser

No. of applications received	No. of applications received On transfer from other units	No. of applications Disposed			No of Application Transferred to other Units	Closing Balance (Pendency)			No. of cases in which SCN issued (out of CB)	No. Of cases in which replies Filed ( out of CB)		
		Auto approved	Manual Approved	Rejected		One Day	Two Days	Greater Than or Equal to Three Days				
4	5	6	7	8	9	10	11	12	13	14	15	16
0	0	0	1	0	0	0	0	0	0	0	1	1
0	0	0	2	0	0	0	0	0	0	0	2	1
0	0	0	3	0	0	0	3	0	0	3	2	2

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

Details of each record:

**Goods and Services Tax** Library View Manage Create Help

1.01 Hyperlink-Closing balance - Disposal and Pendency of New Registration Applications Data refreshed 12/40/18 at 22:40:27

Back 100% search report

**Goods and Services Tax Disposal and Pendency of New Registration Applications**

State: Punjab Zone: [Amritsar] Circle: [Amritsar 1] Ward: All From Date: 01/07/2017 To Date: 13/03/2018 Report generated on : 12/03/2018 10:40 PM Report generated by : superuser

Total Number of Records =3

Name of the Business		ARN No	ARN Date	Mobile Number	Email id	Status Of SCN		Last Date Of Filing Reply	Date Of Filing reply
Legal Name ▲	Trade Name					SCN No.	Date		
1	2	3	4	5	6	7	8	9	10
HIMANSHU SHARMA	HIMTRONICS TRADING COMPANY	AA070617057101G	19/01/2018	9632544404	sdhg@gmail.com	15	26/07/2016	01/09/2016	23/12/2017
HIMANSHU SHARMA	HIMTRONICS TRADING COMPANY	AA070617057101G	19/01/2018	9632544404	sdhg@gmail.com	16	26/07/2016	02/09/2016	23/12/2017
HIMANSHU SHARMA	HIMTRONICS TRADING COMPANY	AA070617057101G	19/01/2018	9632544404	sdhg@gmail.com	17	27/07/2016	03/09/2016	23/12/2017

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Sorting on a Column - Ascending Order

Detailed Records can be sorted in Ascending order. To sort the data in ascending order, click Up arrow on top of the column.

**Goods and Services Tax** Library View Manage Create Help

Options 1.15 Amendment Applications Register Data refreshed 12/47/18 at 22:47:36

Foreign Company Registered (in India) Foreign Limited Liability Partnership All None Inverse

Nature Of Amendment Change In Business Name Details of Additional Place of Business Details of Part Proprietor All None Inverse

\* Level 1 Punjab \* Level 2 Amritsar \* Level 3 Amritsar 1 \* Level 4 Amritsar 1 - Wa

Apply Reset Save

**Goods and Services Tax Amendment**

From Date: 01/07/2017 To Date: 13/03/2018 ARN: All GSTIN: All Type of Taxpayer: All Constitution of Bus: All

\*A - Approved P - Pending R - Rejected CP - Clarification Pending

Total Number of Records :16

Sr. No.	ARN	ARN Date	GS	Name of Taxpayer		Mobile Number	Email id
				Legal	Trade		
1	AA210617014481N	10/12/2017	07AZUPK5524E224	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123459	abc1@gmail.com
2	AA210617014481N	10/12/2017	07AZUPK5524E224	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123459	abc1@gmail.com
3	AA210617014483J	08/12/2017	07AWJPG0243Q12B	Sonu Jindal	Paras Fashions	9972045047	abi@gmail.com
4	AA210617014483J	04/12/2017	07FRQPS690C22W	MANISHA SINGH	MNC Nexus Creations	9449526196	sur1@gmail.com
5	AA210617014483J	13/12/2017	07AOTPS9325P22P	Gurmeet Singh	BG Plastics	9972045047	abi@gmail.com
6	AA210617014483J	06/12/2017	07AHPG6705E12D	POOJA GOVAL	TYRE SOLUTIONS	7807548546	dhaga@gsech.com
7	AA210617014481N	10/12/2017	07AZUPK5524E224	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123459	abc1@gmail.com

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Sorting on a Column - Descending Order

Detailed Records can be sorted in descending order. To sort the data in descending order, click Down arrow on top of the column.

**Goods and Services Tax** Library View Manage Create Help

**Options**

Foreign Company Registered (in India)  
Foreign Limited Liability Partnership  
All None Inverse

**Nature Of Amendment**

Change In Business Name  
Details of Additional Place of Business  
Details of Part Proprietor  
All None Inverse

\* Level 1  
Punjab

\* Level 2  
Amritsar

\* Level 3  
Amritsar 1

\* Level 4  
Amritsar 1 - Wa

Apply Reset Save

**1.15 Amendment Applications Register** Data refreshed 12V47V18 at 22:47:36

Back 100% search report Page 1 of 4

**Goods and Services Tax Amendment**

From Date	To Date	ARN	GSTIN	Type of Taxpayer	Constitution of Bus
01/07/2017	13/03/2018	All	All	All	All

\*A - Approved P - Pending R - Rejected CP - Clarification Pending

Total Number of Records: 10

Sr. No.	ARN	ARN Date	GSTIN	Name of Taxpayer		Mobile Number	Email id
				Legal	Trade		
1	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
2	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
3	AA210617014483J	08/12/2017	07AWJP00243Q1Z8	Sonu Jindal	Paras Fashions	9972045947	abi@gmail.com
4	AA210617014483J	04/12/2017	07FRQPS9990C2ZW	MANISHA SINGH	MNC Nexus Creations	9449520186	sur1@gmail.com
5	AA210617014483J	13/12/2017	07AOTPS9325P2ZP	Gurmeet Singh	BG Plastics	9972045947	abi@gmail.com
6	AA210617014483J	06/12/2017	07AHBPGR705E1ZO	POOJA GOYAL	TYRE SOLUTIONS	7897546545	dhagd@gadh.com
7	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

Hiding a Column

A column can be hidden with 'Hide Column' Option.

**Goods and Services Tax** Library View Create first.name48 Help Log Out

**Options**

\* Financial Year  
2017-18

\* Month  
July

\* Level 1  
Madhya Pradesh

\* Level 2  
Bhopal Zone

\* Level 3  
Bhopal Division - 1

\* Level 4  
Bhopal -1

Apply Reset Save

**2.07 Tax Collection List Monthly** Data refreshed 20V03V18 at 03:08:38 PM

Back 100% search report Page 1 of 2

**Goods and Services Tax Tax Collection List M**

Level 1	Level 2	Level 3	Level 4	Financial Year	Month
Madhya Pradesh	Bhopal Zone	Bhopal Division - 1	Bhopal -1	2017-18	July

Total Number of Unique Records = 7

Serial No	Taxpayer Type	Legal Name of Business	Trade Name	Mobile No	Email ID
1	Casual Taxable Person	gst training	Application 2 , Casual	9494245593	DEee@da.s
2	Casual Taxable Person	gst training	Application 2 , Casual	9494245593	DEee@da.s
3	Casual Taxable Person	gst training	Application 2 , Casual	9494245593	DEee@da.s
4	Casual Taxable Person	gst training	Application 2 , Casual	9494245593	DEee@da.s

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

Column is hidden from the screen.

**Goods and Services Tax** Library View Create first.name48 Help Log Out

**Options** 2.07 Tax Collection List Monthly Data refreshed 20/03/2018 at 03:08:38 PM

Back 100% search report Page 1 of 2

**Goods and Services Tax Tax Collection List Monthly**

Level 1 Level 2 Level 3 Level 4 Financial Year Month  
 Madhya Pradesh Bhopal Zone Bhopal Division - 1 Bhopal -1 2017-18 July

Total Number of Unique Records = 7

Serial No	Taxpayer Type	Legal Name of Business	Trade Name	Mobile No	Email ID	Act
1	3	4	5	6	7	8
1	Casual Taxable Person	gst training	Application 2, Casual	9494245593	DEee@da.s	IGST
2	Casual Taxable Person	gst training	Application 2, Casual	9494245593	DEee@da.s	COST
3	Casual Taxable Person	gst training	Application 2, Casual	9494245593	DEee@da.s	CESS
4	Casual Taxable Person	gst training	Application 2, Casual	9494245593	DEee@da.s	SGST/UTGST

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

Searching for a Value

Tax official can search for particular value from the selected column and pull the report only for the matching results.

**Goods and Services Tax** Library View Manage Create Help

**Options** 1.15 Amendment Applications Register Data refreshed 12/4/17/18 at 22:47:36

Back 100% search report Page 1 of 4

**Goods and Services Tax Amendment**

From Date To Date ARN GSTIN Type of Taxpayer Constitution of BU  
 01/07/2017 13/03/2018 All All All All

\*A - Approved P - Pending R - Rejected CP - Clarification Pending

Total Number of Records :16

Sr. No.	ARN	ARN Date	GSTIN/UIN	Name of Taxpayer	Trade	Mobile Number	Email
1	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
2	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
3	AA210617014483J	08/12/2017	07AWUP00243Q1ZB	Sonu Jindal	Paras Fashions	9972045947	abi@gmail.com
4	AA210617014483J	04/12/2017	07FRQPS9590C2ZW	MANISHA SINGH	MNC Nexus Creations	9449252185	sur1@gmail.com
5	AA210617014483J	13/12/2017	07AOTPS9325P2ZP	Gurmeet Singh	BQ Plastics	9972045947	abi@gmail.com
6	AA210617014483J	08/12/2017	07AHBP08705E1ZQ	POOJA GOYAL	TYRE SOLUTIONS	7897548545	dhagd@gadh.com
7	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

**Goods and Services Tax** Library View Manage Create Help

**Options**

☐ Foreign Company Registered (in India)  
☐ Foreign Limited Liability Partnership

All None Inverse

**Nature Of Amendment**

☐ Change In Business Name  
☐ Details of Additional Place of Business  
☐ Details of Part Proprietor

All None Inverse

\* Level 1  
Punjab

\* Level 2  
Amritsar

\* Level 3  
Amritsar 1

\* Level 4  
Amritsar 1 - Wa

**Apply** **Reset** **Save**

**1.15 Amendment Applications Register** Data refreshed 12/47/18 at 22:47:36

Back [Icons] 100% search report Page 1 of 4

**Goods and Services Tax** **Amendment**

From Date To Date ARN GSTIN Type of Taxpayer Constitution of Bus

Filter column: Legal

☐ Show all rows  
☒ Show only rows where

Contains MANJEET

**OK** **Cancel**

							Mobile Number	Email id
1	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES		1234123489	abc1@gmail.com
2	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES		1234123489	abc1@gmail.com
3	AA210617014483J	08/12/2017	07AWJPG0243Q1ZB	Sonu Jindal	Paras Fashions		9072045947	abi@gmail.com
4	AA210617014483J	04/12/2017	07FRQPS060C2ZJW	MANISHA SINGH	MNC Nexus Creations		9446520195	sur1@gmail.com
5	AA210617014483J	13/12/2017	07AOTPS025P2ZP	Gurmeet Singh	BG Plastics		9072045947	abi@gmail.com
6	AA210617014483J	08/12/2017	07AHBPG0705E1ZD	POOJA GOYAL	TYRE SOLUTIONS		7897545545	dhagd@gadh.com
7	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES		1234123489	abc1@gmail.com

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**Goods and Services Tax** Library View Manage Create Help

**Options**

☐ Foreign Company Registered (in India)  
☐ Foreign Limited Liability Partnership

All None Inverse

**Nature Of Amendment**

☐ Change In Business Name  
☐ Details of Additional Place of Business  
☐ Details of Part Proprietor

All None Inverse

\* Level 1  
Punjab

\* Level 2  
Amritsar

\* Level 3  
Amritsar 1

\* Level 4  
Amritsar 1 - Wa

**Apply** **Reset** **Save**

**1.15 Amendment Applications Register** Data refreshed 12/47/18 at 22:47:36

Back [Icons] 100% search report

01/07/2017 13/03/2018 All All All All

\*A - Approved P - Pending R - Rejected CP - Clarification Pending

Total Number of Records :1

Sr. No.	ARN	ARN Date	GSTIN/UIN	Name of Taxpayer		Mobile Number	Email id
				Legal	Trade		
1	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
2	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
3	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
4	AA210617014483J	13/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
5	AA210617014483J	13/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
6	AA210617014483J	04/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
7	AA210617014483J	08/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com
8	AA210617014481N	10/12/2017	07AZUPK5524E2Z4	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com

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Resizing Column width

Tax official can resize the selected column.

**Goods and Services Tax** Library View Manage Create Help

**Options**

☐ Foreign Company Registered (in India)  
☐ Foreign Limited Liability Partnership

All None Inverse

**Nature Of Amendment**

☐ Change In Business Name  
☐ Details of Additional Place of Business  
☐ Details of Part Proprietor

All None Inverse

\* Level 1  
Punjab

\* Level 2  
Amritsar

\* Level 3  
Amritsar 1

\* Level 4  
Amritsar 1 - Wa

**1.15 Amendment Applications Register** Data refreshed 12/V47/V18 at 22:47:36

Back 100% search report Page 1 of 4

**Amendment Applications Register**

GSTIN	Type of Taxpayer	Constitution of Business	Nature of Amendment	State	Zonal
All	All	All	All	Punjab	Amritsar

N	Name of Taxpayer		Mobile Number	Email id	Nature of Amendment	Type of Taxpayer	Constitution of
	Legal	Trade					
IE224	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com	Change In Business Name	Normal Taxpayers	TEST
IE224	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com	Change In Business Name	Normal Taxpayers	TEST
IQ12B	Sonu Jindal	Paras Fashions	9972045947	abi@gmail.com	Change In Business Name	Non Resident	TEST
IC22W	MANISHA SINGH	MNC Nexus Creations	9449526186	sur1@gmail.com	Change In Business Name	Input Service Distributor	TEST
IP22P	Gurmeet Singh	BG Plastics	9972045947	abi@gmail.com	Change In Business Name	Non Resident	TEST
IE12O	POOJA GOYAL	TYRE SOLUTIONS	7997549545	dhagd@gsh.com	Change In Business Name	Tax Deductor	TEST
IE224	MANJEET KUMAR	SAI SIMRAN SERVICES	1234123489	abc1@gmail.com	Change In Business Name	Normal Taxpayers	Foreign Company

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

**Goods and Services Tax** Library View Manage Create Help

**Options**

☐ Foreign Company Registered (in India)  
☐ Foreign Limited Liability Partnership

All None Inverse

**Nature Of Amendment**

☐ Change In Business Name  
☐ Details of Additional Place of Business  
☐ Details of Part Proprietor

All None Inverse

\* Level 1  
Punjab

\* Level 2  
Amritsar

\* Level 3  
Amritsar 1

\* Level 4  
Amritsar 1 - Wa

**1.15 Amendment Applications Register** Data refreshed 12/V47/V18 at 22:47:36

Back 100% search report Page 1 of 4

**Amendment Applications Register**

Type of Taxpayer	Constitution of Business	Nature of Amendment	State	Zonal	Circle/Division	Ward	Report G
All	All	All	Punjab	Amritsar	Amritsar 1	Amritsar 1 - Wa	Report G

Mobile Number	Email id	Nature of Amendment	Type of Taxpayer	Constitution of Business	Disposal Status * (AR/PCP)	Date of Raising Query	Order No.
1234123489	abc1@gmail.com	Change In Business Name	Normal Taxpayers	TEST	A	08/12/2017	128967
1234123489	abc1@gmail.com	Change In Business Name	Normal Taxpayers	TEST	A	08/12/2017	128967
9972045947	abi@gmail.com	Change In Business Name	Non Resident	TEST	P	04/12/2017	621070
9449526186	sur1@gmail.com	Change In Business Name	Input Service Distributor	TEST	A	13/12/2017	613164
9972045947	abi@gmail.com	Change In Business Name	Non Resident	TEST	P	08/12/2017	275487
7997549545	dhagd@gsh.com	Change In Business Name	Tax Deductor	TEST	A	10/12/2017	448494
1234123489	abc1@gmail.com	Change In Business Name	Normal Taxpayers	Foreign Company	P	08/12/2017	547046

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## Conditional formatting

Tax official can perform conditional formatting for particular values from the selected column and pull the report with same formatting.

**Goods and Services Tax** Library View Manage Create Help

**Options**

\* From Date: 01/07/2017

\* To Date: 13/03/2018

\* Level 1: Punjab

Level 2:

☐ Amritsar

☐ Faridkot

☐ Ferozepur

All None Inverse

Level 3:

☐ Amritsar 1

☐ Amritsar 2

☐ Tarn Taran

All None Inverse

Level 4:

☐ Amritsar

☐ Faridkot

☐ Ferozepur

All None Inverse

**Apply** **Reset** **Save**

**1.05 Disposal and Pendency of Amendment Applications** Data refreshed 12/55/18 at 22:55:31

Back [Icons] 100% search report Page 1 of 7

**Goods and Services Tax** **Disposal and Pendency of Amendment Applications**

State: Punjab Zone: All Circle/Division: All Ward: All From Date: 01/07/2017 To Date: 13/03/2018 Report generated on: 12/55/18 Report generated by: [User]

Lowest Level	Officer's Details			Balance	Applications Received	No of Applications Disposed			Applications Pending 11+12+13
	ID	Name	Designation			Deemed Approval	Manual approval	Rejected	
1	2	3	4	5	6	7	8	9	10
Amritsar	B01000000000111	Megha Agarwal	Commissioner	240	0	0	0	0	0
	B01000000000291	Rohit Narayan Raj	Commissioner	10	0	0	0	0	0
	B01000000000399	SIT	Add. Commissioner Commercial Taxes	230	0	0	0	0	0
	B01000000000394	Lakshmi Indraghanti	Commissioner	240	0	0	0	0	0
	B01000000000485	Pallavi Trini Jaiswal	Commissioner	10	0	0	0	0	0
	B01000000000647	Shyam	Commissioner	230	0	0	0	0	0

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

**Goods and Services Tax** Library View Manage Create Help

**Options**

\* From Date: 01/07/2017

\* To Date: 13/03/2018

\* Level 1: Punjab

Level 2:

☐ Amritsar

☐ Faridkot

☐ Ferozepur

All None Inverse

Level 3:

☐ Amritsar 1

☐ Amritsar 2

☐ Tarn Taran

All None Inverse

Level 4:

☐ Amritsar

☐ Faridkot

☐ Ferozepur

All None Inverse

**Apply** **Reset** **Save**

**1.05 Disposal and Pendency of Amendment Applications** Data refreshed 12/55/18 at 22:55:31

Back [Icons] 100% search report Page 1 of 7

**Goods and Services Tax** **Disposal and Pendency of Amendment Applications**

State: Punjab Zone: All Circle/Division: All Ward: All From Date: 01/07/2017 To Date: 13/03/2018 Report generated on: 12/55/18 Report generated by: [User]

Lowest Level	Officer's Details			Balance	Received	No of Applications Disposed			Applications Pending 11+12+13
	ID	Name	Designation			Deemed Approval	Manual approval	Rejected	
1	2	3	4	5	6	7	8	9	10
Amritsar	B01000000000111	Megha Agarwal	Commissioner	240	0	0	0	0	0
	B01000000000291	Rohit Narayan Raj	Commissioner	10	0	0	0	0	0
	B01000000000399	SIT	Add. Commissioner Commercial Taxes	230	0	0	0	0	0
	B01000000000394	Lakshmi Indraghanti	Commissioner	240	0	0	0	0	0
	B01000000000485	Pallavi Trini Jaiswal	Commissioner	10	0	0	0	0	0
	B01000000000647	Shyam	Commissioner	230	0	0	0	0	0

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

**Goods and Services Tax** Library View Manage Create Help

**Options**

\* From Date: 01/07/2017

\* To Date: 13/03/2018

\* Level 1: Punjab

Level 2:

☐ Amritsar  
☐ Faridkot  
☐ Ferozepur

All None Inverse

Level 3:

☐ Amritsar 1  
☐ Amritsar 2  
☐ Tarn Taran

All None Inverse

Level 4:

☐ Amritsar  
☐ Faridkot  
☐ Ferozepur

All None Inverse

**Apply** **Reset** **Save**

**1.05 Disposal and Pendency of Amendment Applications** Data refreshed 12/55/18 at 22:55:31

Back 100% search report Page 1 of 7

Format column: #5

Apply to: Detail Rows

Conditions List

#	Operator	Condition	Format
1	Greater than	50	B / I / U

**OK** **Cancel**

Applications Disposed	Applications Pending 11+12+13
Manual approval	Rejected
8	9
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

**Goods and Services Tax** Library View Manage Create Help

**Options**

\* From Date: 01/07/2017

\* To Date: 13/03/2018

\* Level 1: Punjab

Level 2:

☐ Amritsar  
☐ Faridkot  
☐ Ferozepur

All None Inverse

Level 3:

☐ Amritsar 1  
☐ Amritsar 2  
☐ Tarn Taran

All None Inverse

Level 4:

☐ Amritsar  
☐ Faridkot  
☐ Ferozepur

**Apply** **Reset** **Save**

**1.05 Disposal and Pendency of Amendment Applications** Data refreshed 12/55/18 at 22:55:31

Back 100% search report Page 1 of 7

**Goods and Services Tax** **Disposal and Pendency of Amendment Applications**

State: Punjab Zone: All Circle/Division: All Ward: All From Date: 01/07/2017 To Date: 13/03/2018 Report generated on: 13/03/2018

Lowest Level	Officer's Details			Opening Balance	Applications Received	No of Applications Disposed			Applications Pending 11+12+13
	ID	Name	Designation			Deemed Approval	Manual approval	Rejected	
1	2	3	4	5	6	7	8	9	10
Amritsar	B01000000000111	Megha Agarwal	Commissioner	245	0	0	0	0	0
	B01000000000251	Rohit Narayan Raj	Commissioner	10	0	0	0	0	0
	B01000000000399	SIT	Add. Commissioner Commercial Taxes	235	0	0	0	0	0
	B01000000000394	Lakshmi Indraghant	Commissioner	245	0	0	0	0	0
	B01000000000465	Pallavi Trini Jaiswal	Commissioner	10	0	0	0	0	0
	B01000000000847	Shyam	Commissioner	235	0	0	0	0	0

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## Downloading reports

1. Report can be downloaded in **PDF/ XLSX** formats.

**Goods and Services Tax** first.name48 Help Log Out

**Options**

\* From Date: 01/01/2018

\* To Date: 21/03/2018

\* Level 1: Madhya Pradesh





\* Level 2: Bhopal Zone

\* Level 3: Bhopal Division - 1

\* Level 4: Bhopal -1

GSTIN/UIN:

**4.06 Details of taxpayers whose credit has been blocked or un-blocked** Data refreshed 21/03/2018 at 12:56:07 PM

Back    

**Details of taxpayers whose credit has been blocked**

Level1: Madhya Pradesh Bhopal Zone | Level2: Bhopal Division - 1 | Level3: Bhopal -1 | Level4: Bhopal -1 | From Date: 01/01/2018 | To Date: 21/03/2018 | GSTIN: ALL

Report Generated On: 21/03/2018 12:56 PM  
Report Generated By: first.name48

Total Number of Unique Records : 1 (All amount in INR)

S.No	Lowest Level	GSTIN	Amount of Credit blocked				Date of Blocking	Amount of Credit un-blocked	
			IGST	CGST	CESS	SGST/UTGST		IGST	CGST
1	Bhopal -1	23ACXPK3463AW1R	100.00	100.00	100.00	100.00	01/03/2018	0.00	0.00
<b>Total</b>			<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>		<b>0.00</b>	<b>0.00</b>

a. Click the PDF icon to download the report in PDF Format, which looks like the sample shown below.

4.06\_Details\_of\_taxpayers\_whose\_credit\_has\_been\_blocked\_or\_un\_blocked.pdf 1 / 1

**Goods and Services Tax** **Details of taxpayers whose credit has been blocked or un-blocked**

Level1: Madhya Pradesh Bhopal Zone | Level2: Bhopal Division - 1 | Level3: Bhopal -1 | Level4: Bhopal -1 | From Date: 01/01/2018 | To Date: 21/03/2018 | GSTIN: ALL

Report Generated On : 21/03/2018 12:56 PM  
Report Generated By : first.name48

Total Number of Unique Records : 1 (All amount in INR)

S.No	Lowest Level	GSTIN	Amount of Credit blocked				Date of Blocking	Amount of Credit un-blocked				Date of unblocking
			IGST	CGST	CESS	SGST/UTGST		IGST	CGST	CESS	SGST/UTGST	
1	Bhopal -1	23ACXPK3463AW1R	100.00	100.00	100.00	100.00	01/03/2018	0.00	0.00	0.00	0.00	
<b>Total</b>			<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

b. Click the XLSX icon to download the report in excel Format, which looks like the sample shown below.

4.06\_Details\_of\_taxpayers\_whose\_credit\_has\_been\_blocked\_or\_un\_blocked (1).xlsx - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

Pallavi PaithankarShare

Cut

Copy

Paste

Format Painter

Clipboard

Calibri

11

B

I

U

Font

Wrap Text

Merge & Center

Alignment

General

\$ %

Number

Conditional Formatting

Format as Table

Cell Styles

Styles

Insert

Delete

Format

Cells

AutoSum

Fill

Clear

Editing

Sort & Find & Select

JR\_PAGE\_...

Goods and Services Tax			Details of taxpayers whose credit has been blocked or un							
Level1	Level2	Level3	Level4	From Date	To Date	GSTIN	Report Generated On : 21/03/2018 01:07			
Madhya Pradesh	Bhopal Zone	Bhopal Division - 1	Bhopal -1	01/01/2018	21/03/2018	ALL	Report Generated By : first.name48			
Total Number of Unique Records : 1						(All amount in INR)				
S.No	Lowest Level	GSTIN	Amount of Credit blocked				Date of Blocking	Amount of Credit un-blocked		
			IGST	CGST	CESS	SGST/UTGST		IGST	CGST	CESS
1	2	3	4	5	6	7	8	9	10	11
1.	Bhopal -1	23ACXPK3463AW1R	100	100	100	100	01/03/2018	0.00	0.00	0.00
Total			100.00	100.00	100.00	100.00		0.00	0.00	0.00

Details of taxpayers whose cred

Ready

6. If I hide the column in online MIS report will the column be still available in downloaded report?

No, hidden column will not be available in downloaded report.

# Manual > New Reports

## How can I as a Tax Officer generate New MIS Reports?

The steps to generate any New MIS report are given below:

**Note:**

- The steps to generate any New MIS report are same. Only the steps to enter report generation criteria can be report specific.
- These reports are Java based Jasper reports.
- "View Jurisdiction Records" Role can view New MIS reports.

1. Login to the Tax Official's interface of GST Portal with your Tax Officer's login credentials.
2. Click the **MIS > New Reports** link in the menu header bar to display the New MIS Dashboard screen for New Reports.

The screenshot displays the GST Portal interface. At the top, the header bar includes the Government of India logo, the text "Goods and Services Tax", and a user profile section showing "First Test Name" and "Jabalpur -1, Madhya Pradesh". Below the header, a navigation bar contains links for "Dashboard", "MIS", "Services", "Help", "Grievances", "Statutory Functions", and "Refund". The "MIS" link is highlighted with a red box. Under the "MIS" link, there are two sub-links: "Current Reports" and "New Reports", with "New Reports" also highlighted by a red box. The main content area shows a "Registration" section with a count of "0" and a list of application types: "Application for Registration", "Application for Enrolment", "Application for Amendment", and "Application for Surrender", each with a count of "0". On the right side, there is an "Alerts" section stating "No Latest Alert Available" and a "View All" link. Below that is a "Reports" section with a "Go To Reports" link.

3. Under the folder **Public > MIS Reports > Reports** section towards left hand side, click the report name which is displayed on the right hand side.

**Goods and Services Tax** Library View Create first.name48 Help Log Out

**Folders**

- Organization
  - Public
  - Ad Hoc Components
  - MIS Reports
  - Dashboard
  - Data Sources
  - Images
  - Input Controls
  - Reports
  - Style
  - reportstemp
  - Temp
  - Templates

**Repository** Sort By: Name | Modified Date

Run	Edit	Open	Copy	Cut	Paste	Delete	Name	Description	Type	Created Date	Modified Date
							2.07 Tax Collection List Daily	Tax Collection List Daily	Report	March 16	March 15
							2.07 Tax Collection List Monthly	Tax Collection List Monthly	Report	March 16	March 15
							4.06 Details of taxpayers whose credit has b...	Details of taxpayers whose credit has been blocked or un-blocked	Report	March 15	March 15

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4. Click the report name. In this example we have selected 'Tax Collection List Monthly' report link.

**Goods and Services Tax** Library View Create first.name48 Help Log Out

**Folders**

- Organization
  - Public
  - Ad Hoc Components
  - MIS Reports
  - Dashboard
  - Data Sources
  - Images
  - Input Controls
  - Reports
  - Style
  - reportstemp
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  - Templates

**Repository** Sort By: Name | Modified Date

Run	Edit	Open	Copy	Cut	Paste	Delete	Name	Description	Type	Created Date	Modified Date
							2.07 Tax Collection List Daily	Tax Collection List Daily	Report	March 16	March 15
							2.07 Tax Collection List Monthly	Tax Collection List Monthly	Report	March 16	March 15
							4.06 Details of taxpayers whose credit has b...	Details of taxpayers whose credit has been blocked or un-blocked	Report	March 15	March 15

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5. Enter the criteria for report generation. In this example, the field of Level 1 can't be changed, since it is auto-populated as per Tax Official's jurisdiction.

6. Select the **Financial Year** and **Month** from the drop-down list.

7. Select the appropriate options from drop down list of **Level 2, Level 3, Level 4**.

Goods and Services Tax

first.name48 Help Log Out

Options

2.07 Tax Collection List Monthly

Back

100%

search report

Page

\* Financial Year  
2017-18

\* Month  
January

\* Level 1  
Madhya Pradesh

\* Level 2  
Bhopal Zone

\* Level 3  
Bhopal Division - 1

\* Level 4  
Bhopal -1

Apply Reset Save

Click Here to Report a Problem or call 0124-4479900/6230700

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Note: Levels will be auto populated till lowest level according to Alphabetical order. E.g. If a Tax Official has access to Annuppur and Bhopal-1 both wards, Annuppur will be auto populated first. However, Bhopal-1 will still be available for selection.

8. Click the **Apply** button.

Goods and Services Tax

first.name48 Help Log Out

Options

2.07 Tax Collection List Monthly

Back

100%

search report

Page

\* Financial Year  
2017-18

\* Month  
January

\* Level 1  
Madhya Pradesh

\* Level 2  
Bhopal Zone

\* Level 3  
Bhopal Division - 1

\* Level 4  
Bhopal -1

Apply Reset Save

Click Here to Report a Problem or call 0124-4479900/6230700

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9. Report will get generated and will be displayed on the screen.

**Goods and Services Tax** Library View Create first.name48 Help Log Out

Options 2.07 Tax Collection List Monthly Data refreshed 19/03/2018 at 04:22:34 PM

\* Financial Year: 2017-18  
 \* Month: January  
 \* Level 1: Madhya Pradesh  
 \* Level 2: Bhopal Zone  
 \* Level 3: Bhopal Division - 1  
 \* Level 4: Bhopal -1

Back 100% search report Page 1 of 2

**Goods and Services Tax Tax Collection List Monthly**

Level 1 Level 2 Level 3 Level 4 Financial Year Month  
 Madhya Pradesh Bhopal Zone Bhopal Division - 1 Bhopal -1 2017-18 January

Total Number of Unique Records = 10

Serial No	GSTIN	Taxpayer Type	Legal Name of Business	Trade Name	Mobile No	Email ID
1	2	3	4	5	6	7
1	23AFNTR8789T1ZS	Casual Taxable Person	gst training	Application 2 , Casual	9494245593	DEee@da.s
2	23AFNTR8789T1ZS	Casual Taxable Person	gst training	Application 2 , Casual	9494245593	DEee@da.s
3	23AFNTR8789T1ZS	Casual Taxable Person	gst training	Application 2 , Casual	9494245593	DEee@da.s
4	23AFNTR8789T1ZS	Casual Taxable Person	gst training	Application 2 , Casual	9494245593	DEee@da.s
5	23CSMBB0677R2ZK	Casual Taxable Person	gst training	Application 3 , Casual	9494245593	deeks@ad.asd
6	23CSMBB0677R2ZK	Casual Taxable Person	gst training	Application 3 , Casual	9494245593	deeks@ad.asd

Apply Reset Save

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

10. Report can be downloaded in **PDF/ CSV/ XLSX/ PPTX** formats.

**Goods and Services Tax** Library View Create first.name48 Help Log Out

Options 2.07 Tax Collection List Monthly Data refreshed 19/03/2018 at 04:22:34 PM

\* Financial Year: 2017-18  
 \* Month: January  
 \* Level 1: Madhya Pradesh  
 \* Level 2: Bhopal Zone  
 \* Level 3: Bhopal Division - 1  
 \* Level 4: Bhopal -1

Back 100% search report Page 1 of 2

**Goods and Services Tax Tax Collection List Monthly**

Level 1 Level 3 Level 4 Financial Year Month  
 Madhya Pradesh Bhopal Zone Bhopal Division - 1 Bhopal -1 2017-18 January

Total Number of Unique Records = 10

Serial No	GSTIN	Taxpayer Type	Legal Name of Business	Trade Name	Mobile No	Email ID
1	2	3	4	5	6	7
1	23AFNTR8789T1ZS	Casual Taxable Person	gst training	Application 2 , Casual	9494245593	DEee@da.s

PDF  
CSV  
XLSX  
PPTX

Sample screenshot is provided below for reports:

## Registration

### 1. Disposal and Pendency of New Registration Applications

← → ↻ uatbomis.gstsystem.co.in/mis/flow.html?\_flowId=viewReportFlow&\_flowId=viewReportFlow&ParentFolderUri=%2Fpublic%2Fmis\_Reports%2FReports&reportUnit=%2Fpublic%2Fmis\_R... ☆ ⓘ

**Goods and Services Tax** gyanendera.dwivedi01 Help Log Out

**Options** 1.01 Disposal and Pendency of New Registration Applications Data refreshed 29/06/2018 at 05:38:25 PM

\* To Date: 29/06/2018

\* State: Dadar and Nagar Haveli

Head Quarter: ☐ Silvassa ☐ All None Inverse

Level 3: ☐ All None Inverse

Level 4: ☐ All None Inverse

\* Type of application: ☒ GST REG-01 ☒ GST REG-07 ☒ GST REG-09 ☐ All None Inverse

**Disposal and Pendency of New Registration Applications**

Level 3	Level 4	From Date	To Date	Type of Application	Report generated on : 29/06/2018 05:38 PM Report generated by : gyanendera.dwivedi01							
NA	NA	01/07/2017	29/06/2018	[GST REG-01, GST REG-07, GST REG-09, GST REG-10, GST REG-13]								
Opening Balance	No. of applications received	No. of applications Disposed				Closing Balance (Pendency)				No. of cases in which SCM issued (out of CB)	No. Of cases in which replies Filed (out of CB)	
		State		Rejected		One Day	Two Days	Greater Than or Equal to Three Days	Total			
		Auto approved	Manual Approved	No response to SCN	Otherwise							
3	4	5	6	7	8	9	10	11	12	13	14	
0	7	0	0	0	0	0	0	0	0	2	0	
0	3	0	3	1	0	0	0	0	0	0	0	

Submit Reset

Click Here to Report a Problem or call 0124-4479900/6230700 © 2016-17 Goods and Services Tax Network

## 2.1. Mode of Approved New Registration Applications and Break up of Pendency – Screen-1

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options** 1.02 Mode of Approved New Registration Applications and Break up of Pendency-BETA Data refreshed 22/06/2018 at 03:16:32 PM

\* From Date: 01/07/2017

\* To Date: 20/06/2018

\* Level 1: Puducherry

Level 2: ☒ Goods Division - II (Oulgrate Municipality) ☐ All None Inverse

Level 3: ☐ All None Inverse

Level 4: ☐ All None Inverse

Tax Officers: Available: 10 Selected: 10

Search list...

**Mode of Approved New Registration Applications and Break up of Pendency**

State	Head Quarter	Level 3	Level 4	From Date	To Date	Tax Officer(s)	Report Generated On : 22/06/2018 03:16 PM Report Generated By : govindhara.g01							
Puducherry	[Goods Division - II (Oulgrate Municipality)]	NA	NA	01/07/2017	20/06/2018	[B34000000001490, B34000000000049, B340000000002729, B340000000002756, B340000000002759, B340000000004304, B340000000002932, B34000000011405, B34000000001489, B34000000013826]								
Lowest Level	ID	Name	Designation	Number of Applications Approved				Total Number of Applications Approved (5) = (5+6+7+8)	Break up of pendency (age wise)					Total 14 = (10+11+12+13)
				Deemed Approved		Manual Approved (approved by officer)*			One Day	Two Days	Three Days	Query Raised		
				Query Raised	No Query Raised	Query Raised	No Query Raised							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Goods Division - II (Oulgrate)	B340000000002802	ASMA BAI E	Commercial Tax Officer	0	15	10	218	243	0	0	0	24	24	
Goods Division - II (Oulgrate)	B340000000013025	REWATHI SURESH	Commercial Tax Officer	0	0	1	3	4	0	0	0	4	4	
Total				0	15	11	221	247	0	0	0	28	28	

Submit Reset

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## 2.2. Mode of Approved New Registration Applications and Break up of Pendency – Screen-2

<div> <div>Goods and Services Tax</div> <div> <div>Library</div> <div>View</div> <div>Create</div> </div> <div>govindhara.g01</div> <div>Help</div> <div>Log Out</div> </div>																																																																																																																											
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<div> <div>State</div> <div>Head Quarter</div> <div>Level 3</div> <div>Level 4</div> <div>From Date</div> <div>To Date</div> <div>Tax Officer(s)</div> <div>Report Generated On : 22/06/2018 03:17 PM</div> <div>Report Generated By : govindhara.g01</div> </div>																																																																																																																											
<div> <div>Puducherry</div> <div>[Goods Division - II (Outgate Municipality)]</div> <div>NA</div> <div>NA</div> <div>01/07/2017</div> <div>20/06/2018</div> <div>B3400000002802</div> </div>																																																																																																																											
<table> <tr> <th colspan="2">Name of the Taxpayer</th><th rowspan="2">ARN</th><th rowspan="2">ARN Date</th><th rowspan="2">Mobile Number</th><th rowspan="2">Email ID</th><th colspan="2">Status Of SCN</th><th rowspan="2">Last Date Of Filing Reply</th><th rowspan="2">Date Of Filing reply</th></tr> <tr> <th>Legal Name</th><th>Trade Name</th><th>SCN No.</th><th>SCN Date</th></tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th></tr> <tr> <td>P V ENTERPRISES</td><td>P V ENTERPRISES</td><td>AA340518000647A</td><td>16/05/2018</td><td>9999988888</td><td>Ak123@gmail.com</td><td>ZA340518000755M</td><td>21/05/2018</td><td>28/05/2018</td><td></td></tr> <tr> <td>EASY OUTDESK PRIVATE LIMITED</td><td>EASY OUTDESK PRIVATE LIMITED</td><td>AA3405180006983</td><td>17/05/2018</td><td>9999988888</td><td>AR123@gmail.com</td><td>ZA340518000793M</td><td>22/05/2018</td><td>29/05/2018</td><td></td></tr> <tr> <td>SUKUMARAN EROOLKUNNUMMAL</td><td>TRISTAR STONE CRUSHER &amp; STONE</td><td>AA3405180007189</td><td>17/05/2018</td><td>9999977777</td><td>Ak123@gmail.com</td><td>ZA340518000834O</td><td>23/05/2018</td><td>30/05/2018</td><td></td></tr> <tr> <td>SANDHANALAKSMI</td><td>MITHRA ELECTRONICS</td><td>AA340518000762Q</td><td>17/05/2018</td><td>9999966666</td><td>AR123@gmail.com</td><td>ZA340518000833Q</td><td>23/05/2018</td><td>30/05/2018</td><td></td></tr> <tr> <td>SUKUMARAN EROOLKUNNUMMAL</td><td>TRISTAR STONE CRUSHER &amp; STONE</td><td>AA3405180007189</td><td>28/05/2018</td><td>9999988888</td><td>Ak123@gmail.com</td><td>ZA340518000834O</td><td>23/05/2018</td><td>30/05/2018</td><td>28/05/2018</td></tr> <tr> <td>MUTHURANI</td><td>P.R.Agency</td><td>AA340518000933D</td><td>22/05/2018</td><td>9999988888</td><td>AR123@gmail.com</td><td>ZA340518001030B</td><td>28/05/2018</td><td>04/06/2018</td><td></td></tr> <tr> <td>EASY OUTDESK PRIVATE LIMITED</td><td>EASY OUTDESK PRIVATE LIMITED</td><td>AA3405180006983</td><td>29/05/2018</td><td>9999977777</td><td>Ak123@gmail.com</td><td>ZA340518000793M</td><td>22/05/2018</td><td>29/05/2018</td><td>29/05/2018</td></tr> <tr> <td>SRIDHARAN JAYARAMAN</td><td>NJR IMPORTS</td><td>AA340518001088F</td><td>25/05/2018</td><td>9999966666</td><td>AR123@gmail.com</td><td>ZA340518001108W</td><td>30/05/2018</td><td>06/06/2018</td><td></td></tr> <tr> <td>TRUE PHARMA H&amp;H</td><td>TRUE PHARMA H&amp;H</td><td>AA340518001159E</td><td>27/05/2018</td><td>9999977777</td><td>govindhara.g01</td><td>ZA3405180011119</td><td>30/05/2018</td><td>06/06/2018</td><td></td></tr> </table>										Name of the Taxpayer		ARN	ARN Date	Mobile Number	Email ID	Status Of SCN		Last Date Of Filing Reply	Date Of Filing reply	Legal Name	Trade Name	SCN No.	SCN Date	1	2	3	4	5	6	7	8	9	10	P V ENTERPRISES	P V ENTERPRISES	AA340518000647A	16/05/2018	9999988888	Ak123@gmail.com	ZA340518000755M	21/05/2018	28/05/2018		EASY OUTDESK PRIVATE LIMITED	EASY OUTDESK PRIVATE LIMITED	AA3405180006983	17/05/2018	9999988888	AR123@gmail.com	ZA340518000793M	22/05/2018	29/05/2018		SUKUMARAN EROOLKUNNUMMAL	TRISTAR STONE CRUSHER & STONE	AA3405180007189	17/05/2018	9999977777	Ak123@gmail.com	ZA340518000834O	23/05/2018	30/05/2018		SANDHANALAKSMI	MITHRA ELECTRONICS	AA340518000762Q	17/05/2018	9999966666	AR123@gmail.com	ZA340518000833Q	23/05/2018	30/05/2018		SUKUMARAN EROOLKUNNUMMAL	TRISTAR STONE CRUSHER & STONE	AA3405180007189	28/05/2018	9999988888	Ak123@gmail.com	ZA340518000834O	23/05/2018	30/05/2018	28/05/2018	MUTHURANI	P.R.Agency	AA340518000933D	22/05/2018	9999988888	AR123@gmail.com	ZA340518001030B	28/05/2018	04/06/2018		EASY OUTDESK PRIVATE LIMITED	EASY OUTDESK PRIVATE LIMITED	AA3405180006983	29/05/2018	9999977777	Ak123@gmail.com	ZA340518000793M	22/05/2018	29/05/2018	29/05/2018	SRIDHARAN JAYARAMAN	NJR IMPORTS	AA340518001088F	25/05/2018	9999966666	AR123@gmail.com	ZA340518001108W	30/05/2018	06/06/2018		TRUE PHARMA H&H	TRUE PHARMA H&H	AA340518001159E	27/05/2018	9999977777	govindhara.g01	ZA3405180011119	30/05/2018	06/06/2018	
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MUTHURANI	P.R.Agency	AA340518000933D	22/05/2018	9999988888	AR123@gmail.com	ZA340518001030B	28/05/2018	04/06/2018																																																																																																																			
EASY OUTDESK PRIVATE LIMITED	EASY OUTDESK PRIVATE LIMITED	AA3405180006983	29/05/2018	9999977777	Ak123@gmail.com	ZA340518000793M	22/05/2018	29/05/2018	29/05/2018																																																																																																																		
SRIDHARAN JAYARAMAN	NJR IMPORTS	AA340518001088F	25/05/2018	9999966666	AR123@gmail.com	ZA340518001108W	30/05/2018	06/06/2018																																																																																																																			
TRUE PHARMA H&H	TRUE PHARMA H&H	AA340518001159E	27/05/2018	9999977777	govindhara.g01	ZA3405180011119	30/05/2018	06/06/2018																																																																																																																			
<div> <div>Click Here to Report a Problem or call 0124-4479900/6230700</div> <div>© 2016-17 Goods and Services Tax Network</div> </div>																																																																																																																											

## 2.3. Mode of Approved New Registration Applications and Break up of Pendency- Hyper link

<div> <div>Goods and Services Tax</div> <div> <div>Library</div> <div>View</div> <div>Create</div> </div> <div>govindhara.g01</div> <div>Help</div> <div>Log Out</div> </div>																																																																																																																											
<div> <div>1.02 Hyperlink-TotalPendency-Mode of Approved New Registration Applications and Break up of Pen-BETA</div> <div>Data refreshed 22/06/2018 at 03:17:33 PM</div> </div>																																																																																																																											
<div> <div>Back</div> <div> <div>100%</div> <div>search report</div> </div> </div>																																																																																																																											
<div> <div>Goods and Services Tax</div> <div>Mode of Approved New Registration Applications and Break up of Pendency</div> </div>																																																																																																																											
<div> <div>State</div> <div>Head Quarter</div> <div>Level 3</div> <div>Level 4</div> <div>From Date</div> <div>To Date</div> <div>Tax Officer(s)</div> <div>Report Generated On : 22/06/2018 03:17 PM</div> <div>Report Generated By : govindhara.g01</div> </div>																																																																																																																											
<div> <div>Puducherry</div> <div>[Goods Division - II (Outgate Municipality)]</div> <div>NA</div> <div>NA</div> <div>01/07/2017</div> <div>20/06/2018</div> <div>B3400000002802</div> </div>																																																																																																																											
<table> <tr> <th colspan="2">Name of the Taxpayer</th><th rowspan="2">ARN</th><th rowspan="2">ARN Date</th><th rowspan="2">Mobile Number</th><th rowspan="2">Email ID</th><th colspan="2">Status Of SCN</th><th rowspan="2">Last Date Of Filing Reply</th><th rowspan="2">Date Of Filing reply</th></tr> <tr> <th>Legal Name</th><th>Trade Name</th><th>SCN No.</th><th>SCN Date</th></tr> <tr> <th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>6</th><th>7</th><th>8</th><th>9</th><th>10</th></tr> <tr> <td>P V ENTERPRISES</td><td>P V ENTERPRISES</td><td>AA340518000647A</td><td>16/05/2018</td><td>9999988888</td><td>Ak123@gmail.com</td><td>ZA340518000755M</td><td>21/05/2018</td><td>28/05/2018</td><td></td></tr> <tr> <td>EASY OUTDESK PRIVATE LIMITED</td><td>EASY OUTDESK PRIVATE LIMITED</td><td>AA3405180006983</td><td>17/05/2018</td><td>9999988888</td><td>AR123@gmail.com</td><td>ZA340518000793M</td><td>22/05/2018</td><td>29/05/2018</td><td></td></tr> <tr> <td>SUKUMARAN EROOLKUNNUMMAL</td><td>TRISTAR STONE CRUSHER &amp; STONE</td><td>AA3405180007189</td><td>17/05/2018</td><td>9999977777</td><td>Ak123@gmail.com</td><td>ZA340518000834O</td><td>23/05/2018</td><td>30/05/2018</td><td></td></tr> <tr> <td>SANDHANALAKSMI</td><td>MITHRA ELECTRONICS</td><td>AA340518000762Q</td><td>17/05/2018</td><td>9999966666</td><td>AR123@gmail.com</td><td>ZA340518000833Q</td><td>23/05/2018</td><td>30/05/2018</td><td></td></tr> <tr> <td>SUKUMARAN EROOLKUNNUMMAL</td><td>TRISTAR STONE CRUSHER &amp; STONE</td><td>AA3405180007189</td><td>28/05/2018</td><td>9999988888</td><td>Ak123@gmail.com</td><td>ZA340518000834O</td><td>23/05/2018</td><td>30/05/2018</td><td>28/05/2018</td></tr> <tr> <td>MUTHURANI</td><td>P.R.Agency</td><td>AA340518000933D</td><td>22/05/2018</td><td>9999988888</td><td>AR123@gmail.com</td><td>ZA340518001030B</td><td>28/05/2018</td><td>04/06/2018</td><td></td></tr> <tr> <td>EASY OUTDESK PRIVATE LIMITED</td><td>EASY OUTDESK PRIVATE LIMITED</td><td>AA3405180006983</td><td>29/05/2018</td><td>9999977777</td><td>Ak123@gmail.com</td><td>ZA340518000793M</td><td>22/05/2018</td><td>29/05/2018</td><td>29/05/2018</td></tr> <tr> <td>SRIDHARAN JAYARAMAN</td><td>NJR IMPORTS</td><td>AA340518001088F</td><td>25/05/2018</td><td>9999966666</td><td>AR123@gmail.com</td><td>ZA340518001108W</td><td>30/05/2018</td><td>06/06/2018</td><td></td></tr> <tr> <td>TRUE PHARMA H&amp;H</td><td>TRUE PHARMA H&amp;H</td><td>AA340518001159E</td><td>27/05/2018</td><td>9999977777</td><td>govindhara.g01</td><td>ZA3405180011119</td><td>30/05/2018</td><td>06/06/2018</td><td></td></tr> </table>										Name of the Taxpayer		ARN	ARN Date	Mobile Number	Email ID	Status Of SCN		Last Date Of Filing Reply	Date Of Filing reply	Legal Name	Trade Name	SCN No.	SCN Date	1	2	3	4	5	6	7	8	9	10	P V ENTERPRISES	P V ENTERPRISES	AA340518000647A	16/05/2018	9999988888	Ak123@gmail.com	ZA340518000755M	21/05/2018	28/05/2018		EASY OUTDESK PRIVATE LIMITED	EASY OUTDESK PRIVATE LIMITED	AA3405180006983	17/05/2018	9999988888	AR123@gmail.com	ZA340518000793M	22/05/2018	29/05/2018		SUKUMARAN EROOLKUNNUMMAL	TRISTAR STONE CRUSHER & STONE	AA3405180007189	17/05/2018	9999977777	Ak123@gmail.com	ZA340518000834O	23/05/2018	30/05/2018		SANDHANALAKSMI	MITHRA ELECTRONICS	AA340518000762Q	17/05/2018	9999966666	AR123@gmail.com	ZA340518000833Q	23/05/2018	30/05/2018		SUKUMARAN EROOLKUNNUMMAL	TRISTAR STONE CRUSHER & STONE	AA3405180007189	28/05/2018	9999988888	Ak123@gmail.com	ZA340518000834O	23/05/2018	30/05/2018	28/05/2018	MUTHURANI	P.R.Agency	AA340518000933D	22/05/2018	9999988888	AR123@gmail.com	ZA340518001030B	28/05/2018	04/06/2018		EASY OUTDESK PRIVATE LIMITED	EASY OUTDESK PRIVATE LIMITED	AA3405180006983	29/05/2018	9999977777	Ak123@gmail.com	ZA340518000793M	22/05/2018	29/05/2018	29/05/2018	SRIDHARAN JAYARAMAN	NJR IMPORTS	AA340518001088F	25/05/2018	9999966666	AR123@gmail.com	ZA340518001108W	30/05/2018	06/06/2018		TRUE PHARMA H&H	TRUE PHARMA H&H	AA340518001159E	27/05/2018	9999977777	govindhara.g01	ZA3405180011119	30/05/2018	06/06/2018	
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<div> <div>Click Here to Report a Problem or call 0124-4479900/6230700</div> <div>© 2016-17 Goods and Services Tax Network</div> </div>																																																																																																																											

## 3. Summary of Approved Registrations (Voluntary/ Others) based on Type of Taxpayer

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/07/2017

\* To Date: 20/06/2018

\* Level 1: Puducherry

Level 2: ☒ Goods Division - II (Oulgrate Municipality) ☐ All None Inverse

Level 3: ☐ All None Inverse

Level 4: ☐ All None Inverse

**1.03 Summary of Approved Registrations (Voluntary/Others) based on Type of Taxpayer-BETA** Data refreshed 21/06/2018 at 06:36:16 PM

Back

**Goods and Services Tax Summary of Approved Registrations (Voluntary/ Others) based on Type of**

Level 1	Level 2	Level 3	Level 4	From Date	To Date	Report gen	Report gen
Puducherry	Goods Division - II (Oulgrate Municipality)			01/07/2017	20/06/2018		

Lowest Level	Type of Taxpayer	Voluntary	Type of Registration		Total
			Others		
			Within Prescribed time	After Prescribed time	
1	2	3	4	5	6=(3+4+5)
Goods Division - II (Oulgrate Municipality)	Casual Taxable Person	72	0	0	72
	Composition	66	21	5	92
	Input Service Distributor (ISD)	0	0	2	2
	Normal Tax payer	1141	482	107	1730
	Only Tax Debtor under GST	0	0	0	0
Sub Total for Goods Division - II (Oulgrate)		1279	483	114	1876
Total		1279	483	114	1876

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#### 4. Summary Registered Taxpayers (Composition/ Normal) during a Period

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/07/2017

\* To Date: 20/06/2018

\* Level 1: Puducherry

Level 2: ☒ Goods Division - II (Oulgrate Municipality) ☐ All None Inverse

Level 3: ☐ All None Inverse

Level 4: ☐ All None Inverse

\* Type of Taxpayer: ALL

**1.04 Summary of Registered Taxpayers (Composition/ Normal) during a Period-BETA** Data refreshed 22/06/2018 at 03:23:31 PM

Back

**Goods and Services Tax Summary Registered Taxpayers (Composition/ Normal) during a Period**

State	Head Quarter	Level 3	Level 4	From Date	To Date	Taxpayer	Report generated on : 22/06/2018 03:23 PM
Puducherry	Goods Division - II (Oulgrate Municipality)	NA	NA	01/07/2017	20/06/2018	All	Report generated by : govindhara.g01

Lowest Level	Type of Taxpayer	Opening Balance	New Registrations	Revocation during the Period	Reinstated on transfer from other units	Gross Additions	Transferred to other units	Cancelled during the period		Closing balance
								On Application	Auto-Revocation	
								8	9	
1	2	3	4	5	6=(3+4+5+6)	7	8	9	10=(6-7+8-9)	
Goods Division - II (Oulgrate Municipality)	Casual Taxable Person	0	72	0	0	72	0	0	0	72
	Composition	0	87	0	1	86	2	1	0	85
	Input Service Distributor (ISD)	0	2	0	0	2	0	0	0	2
	Normal Tax payer	0	5040	0	18	5058	18	1	0	5039
	Only Tax Debtor under GST	0	24	0	0	24	0	0	0	24
Sub Total for Goods		0	5225	0	19	5244	20	2	0	5222
Total		0	5225	0	19	5244	20	2	0	5222

Submit Reset

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#### 5.1. Disposal and Pendency of Amendment Applications

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/07/2017

\* To Date: 20/06/2018

\* Level 1: Puducherry

Level 2: ☒ Goods Division - II (Outgrate Municipality) ☐ All None Inverse

Level 3: ☐ All None Inverse

Level 4: ☐ All None Inverse

Tax Officers: Available: 10 Selected: 10

Search list...

B34000000001490 | JEVARAJ ...

B34000000000049 | Srinivas G...

B340000000002729 | SHYAMAL...

B340000000002756 | RAVICHA...

B340000000002759 | GOVINDH...

B340000000004304 | AROKIA...

B340000000002802 | ASMA BAI...

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**1.05 Disposal and Pendency of Amendment Applications-BETA** Data refreshed 22/06/2018 at 02:48:18 PM

**Goods and Services Tax**

**Disposal and Pendency of Amendment Applications**

State: Puducherry Head Quarter: [Goods Division - II (Outgrate Municipality)] Level 3: NA Level 4: NA From Date: 01/07/2017 To Date: 20/06/2018 Report generated on: 22/06/2018 02:49 PM Report generated by: govindhara.g01

Lowest Level	Officer's Details			Opening Number	Applications Received	No of Applications Disposed			Applications Pending (11-12-13)	(break up of pendency (age wise))		
	ID	Name	Designation			Dismissed Approval	Manual Approval	Rejected		6-7 Days	8-15 Days	Over 15 Days
1	2	3	4	5	6	7	8	9	10	11	12	13
Goods Division - II (Outgrate)	B340000000002802	ASMA BAI E	Commercial Tax Officer	0	86	56	232	0	6	4	2	0
	B34000000013626	REVIATHI SURESH	Commercial Tax Officer	0	5	1	7	0	5	0	5	0

## 5.2. Disposal and Pendency of Amendment Applications - Hyperlink

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**1.05 Hyperlink-Applications Pending-Disposal and Pendency of Amendment Applications-BETA** Data refreshed 22/06/2018 at 02:50:10 PM

**Goods and Services Tax**

**Disposal and Pendency of Amendment Applications**

State: Puducherry Head Quarter: [Goods Division - II (Outgrate Municipality)] Level 3: NA Level 4: NA From Date: 01/07/2017 To Date: 20/06/2018 Tax Officer ID: B340000000002802 Report generated on: 22/06/2018 02:50 PM Report generated by: govindhara.g01

Total Number of Unique Records = 6

GSTIN/URN	Name of the Business		AJRN	AJRN Date	Mobile Number	Email id	Status of SCN		Last date of filing reply	Date of filing reply
	Legal Name	Trade Name					SCN No	SCN Date		
1	2	3	4	5	6	7	8	9	10	11
34AAAA1111AAAG	CODANDABANY	CODANDABANY	AA34081000060L	20/06/2018	9999988888	AK123@gmail.com	NA	NA	NA	NA
34AAAA1111AAAG	K.M POWHER	K.M POWHER	AA34081000062K	20/06/2018	9999988888	AK123@gmail.com	NA	NA	NA	NA
34B888882222BBBO	KUMAR MOHANRAJ	ENERGY ELECTRICALS	AA34081000057F	19/06/2018	9999988888	AK123@gmail.com	NA	NA	NA	NA
34AAAA1111AAAG	PAKIAJ JAIN	JAIN AUTOMOBILES	AA34081000104S	06/06/2018	9999988888	AK123@gmail.com	NA	NA	NA	NA
34CCCC3333CCCO	REKHA JAIN	A-ONE TILES	AA34081000181T	06/06/2018	8888899999	AR123@gmail.com	NA	NA	NA	NA
34AAAA1111AAAG	VENKATAPRISHNAN JAYAKANNAN	SRI JAYAKUMAR CATERING	AA34081000064E	19/06/2018	8888899999	AR123@gmail.com	NA	NA	NA	NA

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## 6.1. Summary of Approved Amendment Applications based on Nature of Amendment – Screen-1

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date  
01/07/2017

\* To Date  
20/06/2018

\* Level 1  
Puducherry

Level 2  
☐ Goods Division - II (Oulgrate Municipality)  
All None Inverse

Level 3  
All None Inverse

Level 4  
All None Inverse

Nature Of Amendment  
☒ Change In Business Name  
☒ Details of Additional Place of Business  
All None Inverse

**1.06 Summary of Approved Amendment Applications based on Nature of Amendment-BETA** Data refreshed 22/06/2018 at 02:53:03 PM

Back

**Goods and Services Tax Summary of Approved Amendment Applications based on Nature of Amendment**

State	Head Quarter	Level 3	Level 4	From Date	To Date	Nature of Amendment
Puducherry	All	NA	NA	01/07/2017	20/06/2018	[Change in Business Name, Details of Additional Place of Business, Details of Promoter/Partner, Change in Principal place of business]

\*NA - Not Available

Lowest Level	Taxpayer Wise breakup of approved Amendment Applications								
	Normal Taxpayer	Composition Taxpayer	Casual Taxpayer	Non Resident Taxpayer	UN Body	Embassy	Other Notified Persons	Input Service Distributor	Tax Deductor
Goods Division - II (Oulgrate Municipality)	400	0	0	0	0	0	0	0	0
<b>Total</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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## 6.2. Summary of Approved Amendment Applications based on Nature of Amendment – Screen-2

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date  
01/07/2017

\* To Date  
20/06/2018

\* Level 1  
Puducherry

Level 2  
☐ Goods Division - II (Oulgrate Municipality)  
All None Inverse

Level 3  
All None Inverse

Level 4  
All None Inverse

Nature Of Amendment  
☒ Change In Business Name  
☒ Details of Additional Place of Business  
All None Inverse

**1.06 Summary of Approved Amendment Applications based on Nature of Amendment-BETA** Data refreshed 22/06/2018 at 02:53:03 PM

Back

**Summary of Approved Amendment Applications based on Nature of Amendment**

Report generated on : 22/06/2018 02:53 PM  
Report generated by : govindhara.g01

Taxpayer Wise breakup of approved Amendment Applications									
UN Body	Embassy	Other Notified Persons	Input Service Distributor	Tax Deductor	Tax Collector (E-Commerce operator)	Non Resident Online Service Provider	SEZ developer	SEZ Unit	Others
0	0	0	0	0	0	0	NA	NA	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>

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## 7. Disposal and Pendency of Cancellation on Application

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options** 1.07 Disposal and Pendency of Cancellation on Application-BETA Data refreshed 22/06/2018 at 03:27:42 PM

From Date: 01/07/2017 To Date: 20/06/2018 Level 1: Puducherry

Level 2: ☒ Goods Division - II (Outgrate Municipality) All None Inverse

Level 3: All None Inverse

Level 4: All None Inverse

Tax Officers: Available: 10 Selected: 10 Search list...

**Submit** **Reset**

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**Goods and Services Tax Disposal and Pendency of Cancellation on Application**

State: Puducherry Head Quarter: [Goods Division - II (Outgrate Municipality)] Level 3: NA Level 4: NA From Date: 01/07/2017 To Date: 20/06/2018 Report generated on : 22/06/2018 03:27 PM Report generated by : govindhara.g01

Level Level	Officer's Details			Opening Balance	No. of applications received	No. of applications disposed		Closing Balance (Pending on 30/06/18)	Break up of pendency (Age View)				Filing of final return			
	ID	Name	Designation			Accepted	Rejected		0-30 days	31-60 days	Over 60 days	Total (10+11+12)	Filed within 30 days	Yet to be filed within 30 days	Filed over 30 days	Not yet filed over 30 days
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

## Summary of Suo Moto Cancellations

**Options** 1.08 Summary of Suo Moto Cancellations Data refreshed 19/07/2018 at 03:36:07 PM

From Date: 01/07/2017 To Date: 19/07/2018 State: Madhya Pradesh

Zone: ☐ Jabalpur Zone ☐ Gwalior Zone ☐ Bhopal Zone All None Inverse

Division: ☐ Jabalpur Division - 2 ☐ Gwalior Division - 2 ☐ Satna Division All None Inverse

**Summary of Suo Moto Cancellations**

Division: All Circle: All From Date: 01/07/2017 To Date: 19/07/2018 Type of Taxpayer: All Report generated on : 19/07/2018 03:36 PM Report generated by : superuser

Notices Issued			Cancellation Notices dispose off		Proceeding Pending (age wise pendency)			
Opening Balance	Issued during the period	Total (4+5)	Approved	Dropped	(0-15) days	(16-30) days	(>30) days	Total (9+10+11)
4	5	6	7	8	9	10	11	12
0	0	0	0	0	0	0	0	0
0	0	0	6	0	0	0	0	0
0	0	0	6	0	0	0	0	0

## 8. Number of Cancellations done by Reason during a Period

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/07/2017

\* To Date: 20/06/2018

\* Level 1: Puducherry

Level 2: ☒ Goods Division - II (Oulgrate Municipality) ☐ All None Inverse

Level 3: ☐ All None Inverse

Level 4: ☐ All None Inverse

Type of Taxpayer: ☒ Casual Taxable Person ☒ Composition ☒ Consulate or Embassy of ☐ All None Inverse

Reason for Cancellation: ☒ Failure to commence business within 6 months ☒ Fraud, wilful misstatement, ☐ All None Inverse

**Submit** **Reset**

**1.09 Number of Cancellations done by Reason during a Period-BETA** Data refreshed 22/06/2018 at 02:33:48 PM

**Goods and Services Tax Number of Cancellations done by Reason during a Period**

State	Zone	Circle/Division	Ward	Type of Tax Payer	Reason of Cancellation	From Date	To Date	Report generated on
Puducherry	[Goods Division - II (Oulgrate Municipality)]	NA	NA	[Casual Taxable Person, Composition, Consulate or Embassy of Foreign Country, Government Department, Input Service Distributor (ISD), Non Resident Taxpayer (Foreigner), Normal Tax payer, Non Resident Online Services Provider, Other Notified persons, Tax Collected at Source, Only Tax payer, Sub-Node Registration (Enforcement Cases), United Nation Body, Unknown]	Failure to the Enrolment Application Failure to the three Quarterly Returns, Failure to file the six Monthly Returns, Failure to commence business within 6 months, Fraud, wilful misstatement, suppression of facts, Non Compliance of provisions of law, Supplies goods / services without issue of invoice, Wrongful availing or utilization of input tax credit or Refund, Failure to pay tax collected for period exceeding 3 months, Failure to pay Tax/Interest/Penalty due for the period exceeding 3 months, Not liable to Deduct tax, Not liable to Collect tax, not liable for Registration/Penalty/Guilt of misconduct, Discontinuation/Closure of business, Change in Constitution leading to change in PAN, Cessate to be liable to pay tax, Transfer of business on account of amalgamation, Insolvency/liquidation, Sale, lease or otherwise disposed of etc, Death of Sole Proprietor, Others, Unknown	01/07/2017	20/06/2018	Report generated by :

Suo-Moto Cancellation	
Reason	Count
Total	0

Cancellation on Applications	
Reason	Count
Discontinuance of business/ Closure of business	3
Total	3

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## 9.1 Registration Application Register (New Registration) – Screen-1

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/07/2017

\* To Date: 20/06/2018

Status of Application: ☒ Approved ☐ Rejected ☐ Clarification Pending ☐ All None Inverse

Type of Taxpayer: ☒ Casual Taxable Person ☒ Composition ☒ Consulate or Embassy of ☐ All None Inverse

ARN: ...

\* Level 1: Puducherry

\* Level 2: Goods Division - II (Oulgrate Muni)

\* Level 3: ...

**Submit** **Reset**

**1.10 (a) Registration Application Register- New Registration-BETA** Data refreshed 21/06/2018 at 06:31:42 PM

**Goods and Services Tax**

Level1	Level2	Level3	Level4	From Date	To Date	Type Of Taxpayer	ARN	Application Status
Puducherry	[Goods Division - II (Oulgrate Municipality)]	NA	NA	17/2017	20/2018	[Casual Taxable Person, Composition, Consulate or Embassy of Foreign Country, Government Department, Input Service Distributor (ISD), Non Resident Taxpayer (Foreigner), Normal Tax payer, Non Resident Online Services Provider, Other Notified persons, Tax Collected at Source, Only Tax Debtor under GST, Tax payer, Sub-Node Registration (Enforcement Cases), United Nation Body, Unknown]	All	[Approved]

\*A - Approved P - Pending R - Rejected CP - Clarification Pending

Total Number of Unique Records = 184

Sr. No	ARN	Date of Receipt of Application	Name of Taxpayer		Address	PAN	Email - ID	Mobile No	Type of Taxpayer	Disposal Status (A/R/P/C)	Type of Approval
			Legal Name	Trade Name							
1	34AAAA1111AA0	03/08/2017	Pondicherry Heritage Round	PONDICHERRY HERITAGE ROUND	NO.61, AUBURY-HADARAR	AAAAA1234A	AK123@gmail.com	9999988888	Casual Taxable Person	A	Manual
2	34AAAA1111AA0	31/08/2017	Sundaram Transacommunity	S. THANDARAJAMURTHY	NO.33 EAST COAST ROAD,KANNIAVOIL	AAAAA1235A	AK123@gmail.com	9999988888	Casual Taxable Person	A	Manual
3	34333332113880	31/08/2017	BOOBALAN	K. BOOBALAN	NO. 14, SUGAMANNAR KOIL	AAAAA1236A	AK123@gmail.com	9999988888	Casual Taxable Person	A	Manual
4	34AAAA1111AA0	11/09/2017	VASANTHA	R.M.S. VASANTHA	NO.243 ANNA SALA	AAAAA1237A	AK123@gmail.com	9999988888	Casual Taxable Person	A	Manual
5	34CCCC1333CC0	12/09/2017	Vijay Kumar Sankaranarayanan	R.K. APPARELS	215 M.K.S. ROSENA THIRUJANNA	AAAAA1238A	AK123@gmail.com	8888899999	Casual Taxable Person	A	Manual
6	34AAAA1111AA0	16/09/2017	SARANAN	SARANAN	NO.25 GUDDALORE ROAD	AAAAA1239A	AK123@gmail.com	8888899999	Casual Taxable Person	A	Deemed
7	34C00C4444C00	18/09/2017	Sakranarathi Devarasu	S. DEVARASU	NO.1 MAIN ROAD, KARAIKAL	AAAAA1234A	AK123@gmail.com	8888899999	Casual Taxable Person	A	Deemed
8	3433331111AA0	19/09/2017	SUNDARAJ	P.SUNDARARASU	NO.6 MAIN ROAD, KARAIKAL	AAAAA1237A	AK123@gmail.com	8888899999	Casual Taxable Person	A	Manual
9	3488888888880	19/09/2017	RAJAGORAL	R. RAJAGORAL	NO.6 REDDIAR STREET	AAAAA1234A	AK123@gmail.com	8888899999	Casual Taxable Person	A	Manual
10	34AAAA1111AA0	20/09/2017	PANDURANG	P. RAJENDRAN	NO.323, ...	AAAAA1237A	AK123@gmail.com	8888899999	Casual Taxable Person	A	Manual

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## 9.2 Registration Application Register (New Registration) – Screen-2

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/07/2017

\* To Date: 20/06/2018

Status of Application:

☒ Approved

☐ Rejected

☐ Clarification Pending

All None Inverse

Type of Taxpayer:

☒ Casual Taxable Person

☒ Composition

☒ Consulate or Embassy of

All None Inverse

ARN: ...

\* Level 1: Puducherry

\* Level 2: Goods Division - II (Oulgrate Muni)

\* Level 3:

**1.10 (a) Registration Application Register- New Registration-BETA** Data refreshed 21/06/2018 at 06:31:42 PM

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**Registration Application Register**

Report Generated On : 21/06/2018 06:33 PM  
Report Generated By : govindhara.g01

Type of Approval	Disposal Date	Officer's ID (Disposing Officer)	GSTIN/UIN	Date of Liability	Effective Date of Registration	ITC Claimed on Stock (Yes/No)	Amount of ITC (if Yes)	Date of raising query	Assigned to (Centre/State)	Central Jurisdiction	State Jurisdiction/Lowest Level
Manual	03/09/2017		34AAAAA1111AAAG	04/09/2017	04/09/2017	No	0.00		State		Goods Division - II (Oulgrate Municipality)
Manual	04/09/2017		34AAAAA1111AAAG	01/09/2017	01/09/2017	No	0.00		Centre		Goods Division - II (Oulgrate Municipality)
Manual	05/09/2017		34588882228880	01/09/2017	01/09/2017	No	0.00		State		Goods Division - II (Oulgrate Municipality)
Manual	12/09/2017		34AAAAA1111AAAG	11/09/2017	11/09/2017	Yes	16,148.00		Centre		Goods Division - II (Oulgrate Municipality)
Manual	15/09/2017		34CCCCC3333CCC0	19/09/2017	19/09/2017	No	0.00		State		Goods Division - II (Oulgrate Municipality)
Deemed	21/09/2017		34AAAAA1111AAAG	16/09/2017	16/09/2017	No	0.00		Centre		Goods Division - II (Oulgrate Municipality)
Deemed	23/09/2017		34DDDDD4444DD00	19/09/2017	19/09/2017	No	0.00		Centre		Goods Division - II (Oulgrate Municipality)
Manual	22/09/2017		34AAAAA1111AAAG	19/09/2017	19/09/2017	No	0.00		State		Goods Division - II (Oulgrate Municipality)
Manual	23/09/2017		34EEEEEE5555EE00	19/09/2017	19/09/2017	No	0.00		State		Goods Division - II (Oulgrate Municipality)
Manual	26/09/2017		34AAAAA1111AAAG	20/09/2017	20/09/2017	No	0.00		State		Goods Division - II (Oulgrate Municipality)

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## 10.1. Registration Application Register (Migrated tax payer) – Screen-1

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/12/2016

\* To Date: 20/06/2018

ARN: ...

\* Level 1: Puducherry

\* Level 2: Goods Division - II (Oulgrate Municipality)

\* Level 3:

\* Level 4:

**1.10 (b) Registration Application Register - Migrated Taxpayer-BETA** Data refreshed 22/06/2018 at 02:36:16 PM

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**Registration Application Register - Migrated Taxpayer**

Report Generated On : 22/06/2018 02:36 PM  
Report Generated By : govindhara.g01

Level4	From Date	To Date	ARN
NA	1/12/2016	20/6/2018	All

(All amount in INR)

PNCode	Email - ID	Mobile No	Type of taxpayer	GSTIN/UIN	Effective date of registration	ITC claimed on stock (Yes/No)	Amount of ITC (if Yes)	Assigned to (Centre/State)	Central Jurisdiction	State Jurisdiction/Lowest Level	Composition (Yes/No)
6	7	8	9	10	11	12	13	14	15	16	17
60504	AK123@gmail.com	9999988888	Normal Tax payer	34AAAAA1111AAAG	01/07/2017	Yes	216,189.00	State	NA	Goods Division - II (Oulgrate Municipality)	No
60501	AK123@gmail.com	9999988888	Normal Tax payer	34AAAAA1111AAAG	01/07/2017	Yes	13,887.00	State	NA	Goods Division - II (Oulgrate Municipality)	No
60501	AK123@gmail.com	9999988888	Normal Tax payer	34588882228880	01/07/2017	Yes	45,995.00	State	NA	Goods Division - II (Oulgrate Municipality)	No
60506	AK123@gmail.com	9999988888	Normal Tax payer	34AAAAA1111AAAG	01/07/2017	Yes	1,367,124.00	State	NA	Goods Division - II (Oulgrate Municipality)	No

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## 10.2. Registration Application Register (Migrated tax payer) – Screen-2

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/12/2016

\* To Date: 20/06/2018

ARN: ...

\* Level 1: Puducherry

\* Level 2: Goods Division - II (Outgrate Municipality)

\* Level 3:

\* Level 4:

**1.10 (b) Registration Application Register - Migrated Taxpayer-BETA** Data refreshed 22/06/2018 at 02:36:16 PM

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**Registration Application Register - Migrated Taxpayer**

Level 4: NA From Date: 1/12/2016 To Date: 20/6/2018 ARN: All

Report Generated On: 22/06/2018 02:38 PM  
Report Generated By: govindhara.g01

(All amount in INR)

Level 4	From Date	To Date	ARN
NA	1/12/2016	20/6/2018	All

PNCode	Email - ID	Mobile No	Type of taxpayer	GSTIN/UIN	Effective date of registration	ITC claimed on stock (Yes/No)	Amount of ITC (if Yes)	Assigned to (Centre/State)	Central Jurisdiction	State Jurisdiction/Lo west Level	Composition (Yes/No)
60504	AK123@gmail.com	9999988888	Normal Taxpayer	34AAAAA1111AAAO	01/07/2017	Yes	216,189.00	State	NA	Goods Division - II (Outgrate Municipality)	No
60501	AK123@gmail.com	9999988888	Normal Taxpayer	34AAAAA1111AAAO	01/07/2017	Yes	13,887.00	State	NA	Goods Division - II (Outgrate Municipality)	No
60501	AK123@gmail.com	9999988888	Normal Taxpayer	34888882222BBBO	01/07/2017	Yes	48,995.00	State	NA	Goods Division - II (Outgrate Municipality)	No
60506	AK123@gmail.com	9999988888	Normal Taxpayer	34AAAAA1111AAAO	01/07/2017	Yes	1,367,124.00	State	NA	Goods Division - II (Outgrate Municipality)	No

Submit Reset

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## 11. Number of Taxpayer based on COB/NOB

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* As On Date: 20/06/2018

\* Level 1: Puducherry

Level 2: ☒ Goods Division - II (Outgrate Municipality) ☐ All None Inverse

Level 3: ☐ All None Inverse

Level 4: ☐ All None Inverse

Type of Taxpayer: ☒ Casual Taxable Person ☒ Composition ☒ Consulate or Embassy of ☐ All None Inverse

Constitution of Business: ☒ Foreign Company ☒ Foreign Limited Liability Partnership ☐ All None Inverse

Nature of Business: ☐ Bonded Warehouse

**1.11 Number of Taxpayers based on COB/NOB-BETA** Data refreshed 22/06/2018 at 02:39:04 PM

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**Goods and Services Tax Number of Taxpayer based on COB/NOB**

State: Puducherry Head Quarter: Goods Division - II (Outgrate Municipality) Level 3: NA Level 4: NA Type of Tax Payer: [Casual Taxable Person, Composition, Consulate or Embassy of Foreign Country, Input Service Distributor (ISD), Non Resident Taxpayer, Foreigner, Normal Taxpayer, Non Resident Online Services Provider, Other notified persons, Only Tax Deductor under GST, Taxpayer, Under Nation Bond] Constitution of Business: [Foreign Company, Foreign Limited Liability Partnership] Nature of Business: [Bonded Warehouse, EOU/STP, EHTP, Export, Factory]

Report Generated On: 22/06/2018 02:39 PM  
Report Generated By: govindhara.g01

Sr. No.	Type of Tax Payer	Count
1	Casual Taxable Person	52
2	Composition	896
3	Input Service Distributor (ISD)	2
4	Normal Taxpayer	6045
5	Only Tax Deductor under GST	24

Sr. No.	Constitution of Business	Count
1	Foreign Company	3
2	Government Department	49
3	Hindu Undivided Family	3
4	Limited Liability Partnership	19
5	Local Authority	1
6	Others	27
7	Partnership	1035
8	Private Limited Company	561
9	Proprietorship	5915
10	Public Limited Company	226

Sr. No.	Nature of Business	Count
1	Bonded Warehouse	3
2	EOU/STP/EHTP	4
3	Export	45
4	Factory/Manufacturing	299
5	Import	35
6	Input Service Distributor (ISD)	13
7	Leasing Business	21
8	Office/Sale Office	251
9	Others	230
10	Recipient of Goods or Services	186

Submit Reset

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## 12. Summary of Taxpayers with Single/Multiple Registrations based on PAN

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

- \* Financial Year: 2018-19
- \* Monthly/Quarterly: Monthly
- \* Month/Quarter: May
- \* Level 1: Puducherry
- Level 2: ☒ Goods Division - II (Oulgrate Municipality) All None Inverse
- Level 3: All None Inverse
- Level 4: All None Inverse

**1.12 Summary of Taxpayers with Single/Multiple Registrations based on PAN-BETA** Data refreshed 22/06/2018 at 02:31:39 PM

Back

**Goods and Services Tax Summary of Taxpayers with Single/Multiple Registrations based on PAN**

Level 1: Puducherry Level 2: Goods Division - II (Oulgrate Municipality) Level 3: NA Level 4: NA Financial Year: 2018-19 Monthly/Quarterly: Monthly Month: May Report Generated On: 22/06/2018 2:31PM Report Generated By: govindhara.g01

Sr.No.	Lowest Unit	Single PAN Single GSTIN/URN	Single PAN Multiple GSTIN/URN within State	Single PAN Multiple GSTIN/URN across States	Total Number of Registered Creators Within State
1	2	3	4	5	(3)+(4)+(5)
1	Goods Division - II (Oulgrate Municipality)	290603076	5411468	37947884	308405344
Total		290603076	5411468	37947884	308405344

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## Summary of Status of Revocation Application

**Goods and Services Tax** BO Portal first.name47 Help Log Out

**Options**

- \* From Date: 01/03/2018
- \* To Date: 17/08/2018
- \* State: Madhya Pradesh
- Zone: ☐ Jabalpur Zone ☐ Gwalior Zone ☐ Bhopal Zone All None Inverse
- Division: ☐ Jabalpur Division - 2 ☐ Gwalior Division - 2 ☐ Satna Division All None Inverse

**1.13 Summary of Status of Revocation Application** Data refreshed 17/08/2018 at 04:08:08 PM

Back

**Goods and Services Tax Summary of Status of Revocation Application**

State	Zone	Division	Circle	From Date	To Date	Type of Taxpayer
Madhya Pradesh	All	All	All	01/03/2018	17/08/2018	[Advance ruling]

Sr.No.	Lowest Unit	Opening Balance	Received during the period	Disposal by Proper Officer				
				Revoked	Rejected	Pending		
1	2	3	4	5	6	<=30 Days	31-60 Days	>61 Days
7	8	9						
Total								

## 13. List of Taxpayers based on Constitution of Business/Nature of Business

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* As On Date  
20/06/2018

\* Level 1  
Puducherry

\* Level 2  
Goods Division - II (Oulgrate Muni)

\* Level 3

\* Level 4

Type of Taxpayer  
☒ Casual Taxable Person  
☒ Composition  
☒ Consulate or Embassy of  
☐ All None Inverse

Constitution of Business  
☒ Foreign Company  
☒ Foreign Limited Liability Partnership  
☐ All None Inverse

Nature of Business  
☒ Bonded Warehouse  
☐ Submit

**1.14 List of Taxpayers based on Constitution of Business/Nature of Business\_BETA** Data refreshed 22/06/2018 at 02:40:51 PM

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**Goods and Services Tax**

**List of Taxpayers based on Constitution of Business/Nature of Business**

State: Puducherry Head Quarter: Goods Division - II (Oulgrate Municipality) Level 3: NA Level 4: NA As On Date: 20/06/2018

Total Number of Unique Records = 5087

Report Generated On : 22/06/2018 02:40 PM  
Report Generated By : govindhara.g01

Sr. No.	GSTIN / UIN	Name of Taxpayer	Address of Taxpayer	Type of Taxpayer	Constitution of Business	Nature of Business
1	2	3	4	5	6	7
1	34AAAA1111AAAO	OFFICE OF THE ADDITIONAL DIRECTOR (H)	BOTANICAL SALAPONDICHERRY, Puducherry	Only Tax Deductor under GST	Government Department	Unknown
2	34AAAA1111AAAO	NATIONAL HIGHWAYS DIVISION (P.W.D.)	NO 44 LABOURDANES STREET, PONDICHERRY, Puducherry	Only Tax Deductor under GST	Government Department	Unknown
3	34888822228880	PUBLIC WORKS DEPARTMENT DIVISION B	SECOND FLOOR LABOURDANES STREET, PONDICHERRY, Puducherry	Only Tax Deductor under GST	Government Department	Unknown
4	34AAAA1111AAAO	Department of Tourism	NO 10, JLDIR AMERDAR SALAL, UPPALAH, Puducherry	Only Tax Deductor under GST	Government Department	Unknown
5	34CCCC3333CCCO	PORT DEPARTMENT EE	PORT DEPARTMENT EE, NO 1 RUE DUMAS, PONDICHERRY, Puducherry	Only Tax Deductor under GST	Government Department	Unknown
6	34CCCC3333CCCO	OFFICE OF THE EXECUTIVE	NO 1, EVECHE STREET, PONDICHERRY, Puducherry	Only Tax Deductor under GST	Government Department	Unknown

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## 14.1 Amendment Applications Register – Screen-1

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date  
01/07/2017

\* To Date  
20/06/2018

ARN  
All

GSTIN/UIN  
All

Type of Taxpayer  
☒ Casual Taxable Person  
☒ Composition  
☒ Consulate or Embassy of  
☐ All None Inverse

Constitution of Business  
☒ Foreign Company  
☒ Foreign Limited Liability Partnership  
☒ SEZ Unit  
☒ SEZ Developer  
☐ All None Inverse

Nature of Amendment  
☒ Details of Promoter/Partner  
☒ Change In Principal place of business  
☐ Submit

**1.15 Amendment Applications Register-BETA** Data refreshed 21/06/2018 at 06:39:58 PM

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**Goods and Services Tax**

**Amendment Applications Register**

From Date: 01/07/2017 To Date: 20/06/2018 ARN: All GSTIN/UIN: All

Type of Taxpayer: Casual Taxable Person, Composition, Consulate or Embassy of Foreign Country, Government Department, Input Service Distributor, (SEZ), Non Resident Taxpayer (Foreigner), Normal Tax payer, Non Resident Online Services Provider, Other Notified persons, Tax Collected at Source, Only Tax Deductor under GST, Tax payer, Sub-Info Registration (Enforcement Cases), United Nation Body, Unknown

Constitution of Business: Foreign Company, Foreign Limited Liability Partnership, Government Department, Hindu Undivided Family, Limited Liability Partnership, Local Authority, Any other body notified by committee, Others, Partnership, Proprietorship, Public Sector Undertaking, Public Limited Company, Private Limited Company, Society, Club, Trust, AOP, Statutory Body, Unlimited Company, Unknown, Input Service Distributor, Supplies on behalf of other taxable Person, SEZ Unit, SEZ Developer

Nature of Amendment/State: Change in Business Name, Cess of Additional Place of Business, Details of Promoter/Partner, Change in Principal place of business, Puducherry

\*A- Approved P- Pending R- Rejected CP- Clarification Pending  
Total number of unique records: 473

Sr. No.	ARN	ARN Date	GSTIN/UIN	Name of Taxpayer	Mobile Number	Email Id	Nature of Amendment	Type of Taxpayer
1	2	3	4	5	6	7	8	9
1	AA340218000277L	06/02/2018	34AAAA1111AAAO	SENCHILKUMAR SRI ANNAKALANR FOOD PRODUCTS	9999988888	AK123@gmail.com	Change in Business Name	Normal Tax payer
2	AA341217000717I	14/12/2017	34AAAA1111AAAO	RKTEL AND COMPANY RKTEL & CO	9999988888	AK123@gmail.com	Change in Business Name	Normal Tax payer
3	AA341217000717I	14/12/2017	34888822228880	RKTEL AND COMPANY RKTEL & CO	9999988888	AK123@gmail.com	Change in Business Name	Normal Tax payer
4	AA340518000168M	04/05/2018	34AAAA1111AAAO	NEW UNARATHI STORES NEW UNARATHI STORES	9999988888	AK123@gmail.com	Change in Business Name	Normal Tax payer

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## 14.2 Amendment Applications Register – Screen-2

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/07/2017

\* To Date: 20/06/2018

ARN: All

GSTIN/UIN: All

Type of Taxpayer:

- ☒ Casual Taxable Person
- ☒ Composition
- ☒ Consulate or Embassy of
- All None Inverse

Constitution of Business:

- ☒ SEZ Unit
- ☒ SEZ Developer
- All None Inverse

Nature Of Amendment:

- ☒ Details of Promoter/Partner
- ☒ Change In Principal place of business

**Submit** **Reset**

**1.15 Amendment Applications Register-BETA** Data refreshed 21/06/2018 at 06:39:58 PM

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search report

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**Amendment Applications Register**

Report Generated On : 2018-06-21 06:39 PM  
Report Generated By : govindhara.g01

Type of Taxpayer	Constitution of Business	Nature of Amendment	State	Zonal	Circle/Division	Ward
[Casual Taxable Person, Composition, Consulate or Embassy of Foreign Country, Government Department, Hindu Undivided Family, Limited Liability Partnership, Local Authority, Any other body notified by committee, Officers, Partnership, Proprietorship, Taxpayer (Foreigner), Normal Tax payer, Non Resident Online Services Provider, Other Notified, Collected at Source, Only Tax Deductor under GST, Tax payer, Such-Micro Registration (Enforcement Cases), United Nations Body, Unknown]	[Foreign Company, Foreign Limited Liability Partnership, Government Department, Hindu Undivided Family, Limited Liability Partnership, Local Authority, Any other body notified by committee, Officers, Partnership, Proprietorship, Public Sector Undertaking, Public Limited Company, Private Limited Company, Society, Club/Trust/ACR, Statutory Body, Unlimited Company, Union, Input Service Distributor, Supplies on behalf of other taxable Person, SEZ Unit, SEZ Developer]	[Change in Business Name, Details of Additional Place of Business, Details of Promoter/Partner, Change in Principal place of business]	[Change in Business Name, Details of Additional Place of Business, Details of Promoter/Partner, Change in Principal place of business]	[Change in Business Name, Details of Additional Place of Business, Details of Promoter/Partner, Change in Principal place of business]	[Change in Business Name, Details of Additional Place of Business, Details of Promoter/Partner, Change in Principal place of business]	[Change in Business Name, Details of Additional Place of Business, Details of Promoter/Partner, Change in Principal place of business]

	Mobile Number	Email Id	Nature of Amendment	Type of Taxpayer	Constitution of Business	Disposal Status (AR/VICP)	Date of Rating Query	Order No.	Order Date	Date of Effect
0	9999988888	AK123@gmail.com	Change in Business Name	Normal Tax payer	Others	A		ZA340180008 52W	28/02/2018	06/02/2018
	9999988888	AK123@gmail.com	Change in Business Name	Normal Tax payer	Partnership	A		ZA340180001 360	05/01/2018	01/01/2017
	9999988888	AK123@gmail.com	Change in Business Name	Normal Tax payer	Partnership	A		ZA340180001 360	05/01/2018	01/01/2017
	9999988888	AK123@gmail.com	Change in Business Name	Normal Tax payer	Partnership	P				04/05/2018

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## List of Revocation Application

**Goods and Services Tax** BO Portal+ rajesh.pathak01 Help Log Out

**Options**

\* From Date: 01/01/2018

\* To Date: 02/11/2018

\* State: Jharkhand

\* Division: Ranchi

\* Circle: Gumla

\* Level 4:

**Submit** **Reset**

**1.16 List of Revocation Application** Data refreshed 02/11/2018 at 10:39:10 AM

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search report

**Goods and Services Tax**

**List of Revo**

State	Division	Circle	Level 4	From Date	To Date
Jharkhand	Ranchi	Gumla	NA	01/01/2018	02/11/2018

\*A - Approved P - Pending R - Rejected CP - Clarification Pending

Total Number of Unique Records = 1

Sr.No.	Lowest Level	ARN	ARN Date	Cancellation Order Date	Date of service of order	GSTIN/UIN	Name of Taxpayer	
							Legal Name	Trade Name
1	2	3	4	5	6	7	8	9
1	Gumla	AA200418000011C	07/04/2018	28/3/2018	07/04/2018	20AYDP03342C12C	Jayant kumar Ghosh	aaa

## List of Taxpayers with Single/Multiple Registrations

**Goods and Services Tax** superuser Help Log Out

**Options** **1.17 List of Taxpayers with Single/Multiple Registrations** Data refreshed 19/07/2018 at 03:28:16 PM

**Multiple Registrations**  
 Single PAN Single GSTIN (Single Nature of Business)  
 State: Madhya Pradesh  
 Zone: Jabalpur Zone, Gwalior Zone, Bhopal Zone  
 Division: Jabalpur Division - 2, Gwalior Division - 2, Satna Division  
 Circle: All None Inverse

**Goods and Services Tax** **List of Taxpayers with Single/Multiple Registrations**

Multiple Registrations	State	Zone	Division	Circle	Constitution of Business	Nature of Business
Single PAN Single GSTIN (Single Nature of Business)	Madhya Pradesh	All	All	All	All	All

Total Number of Unique Records = 0

Sr. No.	PAN	GSTIN/UIN	Name of Taxpayer		Principal Place of Business	Type of Taxpayer	Constitution of Business	Nature of Business
			Legal Name	Trade Name				
<b>Total</b>		<b>0</b>						

### 15.1. List of Suo-moto Cancellation and Cancellation on application – Screen-1

**Goods and Services Tax** govindhara.g01 Help Log Out

**Options** **1.18 List of Suo Moto Cancellation and Cancellation on Application-BETA** Data refreshed 22/06/2018 at 03:10:23 PM

\* From Date: 01/07/2017  
 \* To Date: 20/06/2018  
 \* Level 1: Pudukcherry  
 \* Level 2: Goods Division - II (Oulgrs)  
 \* Level 3:   
 \* Level 4:   
 \* Cancellation Type: Suo Moto  
 Reason for Cancellation: ☒ Failure to commence business within 6 months, ☒ Fraud, wilful misstatement, suppression of facts, All None Inverse  
 GSTIN/UIN: ...

**Goods and Services Tax** **List of Suo Moto Cancellation and Cancellation on Application**

State	Head Quarter	Level 3	Level 4	From Date	To Date	Type of Cancellation	Reason for Cancellation	GSTIN	Report generated on : 22/06/2018 03:10 PM Report generated by : govindhara.g01
Pudukcherry	Goods Division - II (Oulgrs Municipality)	NA	NA	01/07/17	20/06/18	Suo Moto	(Failure to file Enrolment Application, Failure to file three Quarterly Returns, Failure to file six Monthly Returns, Failure to commence business within 6 months, Fraud, wilful misstatement, suppression of facts, Non Compliance of provisions of law, Supply goods / services without issue of invoice, Wrongful assessment or utilization of Input Tax Credit or Refund, Failure to pay tax collected for period exceeding 3 months, Failure to pay Tax/Interest/Penalty due for the period exceeding 3 months, Not liable to Deduct tax, Not liable to collect tax, Not liable for Registration, Found guilty of misconduct, Discontinuation/Closure of business, Change in Constitution leading to change in PAN, Closed to be liable to pay tax, Transfer of business on account of amalgamation, merger, demerger, sale, lease or otherwise, Misconduct of any person)		

Total Number of Records : 3

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### 15.2. List of Suo-moto Cancellation and Cancellation on application – Screen-2

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options** 1.18 List of Suo Moto Cancellation and Cancellation on Application-BETA Data refreshed 22/06/2018 at 03:10:23 PM

\* From Date: 01/07/2017

\* To Date: 20/06/2018

\* Level 1: Puducherry

\* Level 2: Goods Division - II (Oulgrs)

\* Level 3:

\* Level 4:

\* Cancellation Type: Suo Moto

Reason for Cancellation:

☒ Failure to commence business within 6 months

☒ Fraud, wilful misstatement, suppression...

☐ All None Inverse

GSTIN/UIN: \*\*\*

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Page 1 of 1

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Sr. No.	Lowest Unit	GSTIN/UIN	Name of taxpayer		Date of Registration	Date of Issuance of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date of Effect of Cancellation	Filing of Final return			
			Legal Name	Trade Name							Filed (within 30 days)	Not Filed (within 30 days)	Filed (beyond 30 days)	Not Filed (beyond 30 days)
1	Goods Division - II (Oulgrs)	34AAAAA1111AAA0	RENEWABLE Energy Agency	RENEWABLE ENERGY AGENCY	07/9/2017	NA	03/5/2018	Discontinuation/Closure of Business	19/6/2018	07/9/2017	0	0	0	0
2	Goods Division - II (Oulgrs)	34AAAAA1111AAA0	NAGARALLI	K.S.B.B. ARTS	14/5/2017	NA	10/5/2018	Discontinuation/Closure of Business	21/5/2018	06/1/2018	0	0	0	0
3	Goods Division - II (Oulgrs)	348888822228880	SENTHAMIZHIS EUI	DUBAI SHOP	26/7/2017	NA	30/3/2018	Discontinuation/Closure of Business	21/5/2018	27/7/2017	0	0	0	0

## Allotment of Provisional IDs against Enrollment Application

**Goods and Services Tax** BO Portal first.name47 Help Log Out

**Options** 3.17 Allotment of Provisional IDs against Enrolment Application Data refreshed 2018-11-02 at 13:11:29

\* State: Madhya Pradesh

\* Zone: Jabalpur Zone

\* Division: Jabalpur Division - 2

\* Circle: Annuppur

Submit Reset

**Goods and Services Tax**

State	Zone	Division	Circle
Madhya Pradesh	Jabalpur Zone	Jabalpur Division - 2	Annuppur

Total Number of Unique Records = 1

Sr. No.	Provisional ID	PAN	Registration Number	Legal Name	Trade Name
1	23AEYPC7778R1ZB	AEYPC7778R	23356233002	VIJAY KUMAR CHOWKSE	VIRALA ASSOCIATE

## Payments

### 16. Summary of Collection Report based on Type of Taxpayer

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* Financial Year  
2018-19

\* Monthly/Quarterly  
Quarterly

\* Month/Quarter  
☒ Q1(Apr-Jun)

All None Inverse

\* Level 1  
Puducherry

Level 2  
☒ Goods Division - II (Oulgrate Municipality)

All None Inverse

Level 3  
All None Inverse

Level 4  
All None Inverse

**2.01 Summary of Collection Report based on Type of Taxpayer -BETA** Data refreshed 21/06/2018 at 06:21:52 PM

Back

**Goods and Services Tax**

**Summary of Collection Report based on Type of Taxpayer**

Level1 Level2 Level3 Level4 Financial Year Monthly/Quarterly Quarters  
Puducherry Goods Division - II (Oulgrate Municipality) NA NA 2018-19 Quarterly Q1(Apr-Jun)

Report generated on : 21/06/2018 06:22 PM  
Report generated by : govindhara.g01

(all amount in INR)

Sr.No.	Type of Taxpayer	Acts	Type of Collection	Tax collected					
				Current Period			Previous Period		
				Return	Other than Return	Total Tax Collected	Return	Other than Return	Total Tax Collected
1	2	3	4	5	6	5+6=7	8	9	8+9=10
1	Casual Taxable Person	IGST	TAX	0.00	0.00	0.00	0.00	0.00	0.00
			FEE	0.00	0.00	0.00	0.00	0.00	0.00
			INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
			PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
			OTHER	0.00	0.00	0.00	0.00	0.00	0.00
		CGST	TAX	2787.00	0.00	2787.00	0.00	0.00	0.00
			FEE	20.00	0.00	20.00	0.00	0.00	0.00
			INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
			PENALTY	0.00	0.00	0.00	0.00	0.00	0.00
			OTHER	0.00	0.00	0.00	0.00	0.00	0.00

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## Tax Paid and Summary of Defaulters

**Goods and Services Tax** BO Portal Create Help

**Options**

☐ Jabalpur Zone  
☐ Amritsar  
☐ Patiala

All None Inverse

**Division**

☐ Jabalpur Division - 2  
☐ Amritsar 1  
☐ Amritsar 2

All None Inverse

**Circle**

☐ Annapur  
☐ Amritsar 1 - Ward No.1  
☐ Amritsar 1 - Ward No.2

All None Inverse

**2.02 Tax Paid And Summary Of Defaulters** Data refreshed 01/08/2018 at 03:52:48 PM

Back

**Goods and Services Tax**

**Tax Paid And Summary Of Defaulters**

Zone Division Circle Financial Year Month Type of Return  
All All All 2017-18 July All

Report Generated On  
Report Generated By

No of Taxpayer	Total No of Tax Payers	No. of taxpayers who have Filed valid return	Amount Collected		No. of defaulters		Amo
			Valid Filer	Short Filer	Short Filer	Non Filer	
2	3	4	5	6	7	8	9
Total							

### 17.1. Summary of Outstanding Liability – Screen-1

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## 17.2. Summary of Outstanding Liability – Screen-2

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### 17.3 Summary of Outstanding Liability - Hyperlink

Goods and Services Tax									
Arising Out of Return									
State	Head Quarter	Level 3	Level 4	Financial Year	Monthly/Quarterly	Month	Type of Return	Report Generated On : 22/06/2018 03:01 PM Report Generated By : govindhara.g01	
Puducherry	[Goods Division - II (Outgate Municipality)]			2018-19	Monthly	[N/A]	[GSTR1, GSTR10, GSTR11, GSTR1A, GSTR1E, GSTR1G, GSTR2, GSTR2A, GSTR3, GSTR3B, GSTR4, GSTR5, GSTR6, GSTR7, GSTR8, GSTR9, GSTR9A, GSTR9B, GSTR9C, GSTR9D, GSTR9E, GSTR9F, GSTR9G, GSTR9H, GSTR9I, GSTR9J, GSTR9K, GSTR9L, GSTR9M, GSTR9N, GSTR9O, GSTR9P, GSTR9Q, GSTR9R, GSTR9S, GSTR9T, GSTR9U, GSTR9V, GSTR9W, GSTR9X, GSTR9Y, GSTR9Z, GSTR9AA, GSTR9AB, GSTR9AC, GSTR9AD, GSTR9AE, GSTR9AF, GSTR9AG, GSTR9AH, GSTR9AI, GSTR9AJ, GSTR9AK, GSTR9AL, GSTR9AM, GSTR9AN, GSTR9AO, GSTR9AP, GSTR9AQ, GSTR9AR, GSTR9AS, GSTR9AT, GSTR9AU, GSTR9AV, GSTR9AW, GSTR9AX, GSTR9AY, GSTR9AZ, GSTR9BA, GSTR9BB, GSTR9BC, GSTR9BD, GSTR9BE, GSTR9BF, GSTR9BG, GSTR9BH, GSTR9BI, GSTR9BJ, GSTR9BK, GSTR9BL, GSTR9BM, GSTR9BN, GSTR9BO, GSTR9BP, GSTR9BQ, GSTR9BR, GSTR9BS, GSTR9BT, GSTR9BU, GSTR9BV, GSTR9BW, GSTR9BX, GSTR9BY, GSTR9BZ, GSTR9CA, GSTR9CB, GSTR9CC, GSTR9CD, GSTR9CE, GSTR9CF, GSTR9CG, GSTR9CH, GSTR9CI, GSTR9CJ, GSTR9CK, GSTR9CL, GSTR9CM, GSTR9CN, GSTR9CO, GSTR9CP, GSTR9CQ, GSTR9CR, GSTR9CS, GSTR9CT, GSTR9CU, GSTR9CV, GSTR9CW, GSTR9CX, GSTR9CY, GSTR9CZ, GSTR9DA, GSTR9DB, GSTR9DC, GSTR9DD, GSTR9DE, GSTR9DF, GSTR9DG, GSTR9DH, GSTR9DI, GSTR9DJ, GSTR9DK, GSTR9DL, GSTR9DM, GSTR9DN, GSTR9DO, GSTR9DP, GSTR9DQ, GSTR9DR, GSTR9DS, GSTR9DT, GSTR9DU, GSTR9DV, GSTR9DW, GSTR9DX, GSTR9DY, GSTR9DZ, GSTR9EA, GSTR9EB, GSTR9EC, GSTR9ED, GSTR9EE, GSTR9EF, GSTR9EG, GSTR9EH, GSTR9EI, GSTR9EJ, GSTR9EK, GSTR9EL, GSTR9EM, GSTR9EN, GSTR9EO, GSTR9EP, GSTR9EQ, GSTR9ER, GSTR9ES, GSTR9ET, GSTR9EU, GSTR9EV, GSTR9EW, GSTR9EX, GSTR9EY, GSTR9EZ, GSTR9FA, GSTR9FB, GSTR9FC, GSTR9FD, GSTR9FE, GSTR9FF, GSTR9FG, GSTR9FH, GSTR9FI, GSTR9FJ, GSTR9FK, GSTR9FL, GSTR9FM, GSTR9FN, GSTR9FO, GSTR9FP, GSTR9FQ, GSTR9FR, GSTR9FS, GSTR9FT, GSTR9FU, GSTR9FV, GSTR9FW, GSTR9FX, GSTR9FY, GSTR9FZ, GSTR9GA, GSTR9GB, GSTR9GC, GSTR9GD, GSTR9GE, GSTR9GF, GSTR9GG, GSTR9GH, GSTR9GI, GSTR9GJ, GSTR9GK, GSTR9GL, GSTR9GM, GSTR9GN, GSTR9GO, GSTR9GP, GSTR9GQ, GSTR9GR, GSTR9GS, GSTR9GT, GSTR9GU, GSTR9GV, GSTR9GW, GSTR9GX, GSTR9GY, GSTR9GZ, GSTR9HA, GSTR9HB, GSTR9HC, GSTR9HD, GSTR9HE, GSTR9HF, GSTR9HG, GSTR9HH, GSTR9HI, GSTR9HJ, GSTR9HK, GSTR9HL, GSTR9HM, GSTR9HN, GSTR9HO, GSTR9HP, GSTR9HQ, GSTR9HR, GSTR9HS, GSTR9HT, GSTR9HU, GSTR9HV, GSTR9HW, GSTR9HX, GSTR9HY, GSTR9HZ, GSTR9IA, GSTR9IB, GSTR9IC, GSTR9ID, GSTR9IE, GSTR9IF, GSTR9IG, GSTR9IH, GSTR9II, GSTR9IJ, GSTR9IK, GSTR9IL, GSTR9IM, GSTR9IN, GSTR9IO, GSTR9IP, GSTR9IQ, GSTR9IR, GSTR9IS, GSTR9IT, GSTR9IU, GSTR9IV, GSTR9IW, GSTR9IX, GSTR9IY, GSTR9IZ, GSTR9JA, GSTR9JB, GSTR9JC, GSTR9JD, GSTR9JE, GSTR9JF, GSTR9JG, GSTR9JH, GSTR9JI, GSTR9JJ, GSTR9JK, GSTR9JL, GSTR9JM, GSTR9JN, GSTR9JO, GSTR9JP, GSTR9JQ, GSTR9JR, GSTR9JS, GSTR9JT, GSTR9JU, GSTR9JV, GSTR9JW, GSTR9JX, GSTR9JY, GSTR9JZ, GSTR9KA, GSTR9KB, GSTR9KC, GSTR9KD, GSTR9KE, GSTR9KF, GSTR9KG, GSTR9KH, GSTR9KI, GSTR9KJ, GSTR9KK, GSTR9KL, GSTR9KM, GSTR9KN, GSTR9KO, GSTR9KP, GSTR9KQ, GSTR9KR, GSTR9KS, GSTR9KT, GSTR9KU, GSTR9KV, GSTR9KW, GSTR9KX, GSTR9KY, GSTR9KZ, GSTR9LA, GSTR9LB, GSTR9LC, GSTR9LD, GSTR9LE, GSTR9LF, GSTR9LG, GSTR9LH, GSTR9LI, GSTR9LJ, GSTR9LK, GSTR9LL, GSTR9LM, GSTR9LN, GSTR9LO, GSTR9LP, GSTR9LQ, GSTR9LR, GSTR9LS, GSTR9LT, GSTR9LU, GSTR9LV, GSTR9LW, GSTR9LX, GSTR9LY, GSTR9LZ, GSTR9MA, GSTR9MB, GSTR9MC, GSTR9MD, GSTR9ME, GSTR9MF, GSTR9MG, GSTR9MH, GSTR9MI, GSTR9MJ, GSTR9MK, GSTR9ML, GSTR9MM, GSTR9MN, GSTR9MO, GSTR9MP, GSTR9MQ, GSTR9MR, GSTR9MS, GSTR9MT, GSTR9MU, GSTR9MV, GSTR9MW, GSTR9MX, GSTR9MY, GSTR9MZ, GSTR9NA, GSTR9NB, GSTR9NC, GSTR9ND, GSTR9NE, GSTR9NF, GSTR9NG, GSTR9NH, GSTR9NI, GSTR9NJ, GSTR9NK, GSTR9NL, GSTR9NM, GSTR9NN, GSTR9NO, GSTR9NP, GSTR9NQ, GSTR9NR, GSTR9NS, GSTR9NT, GSTR9NU, GSTR9NV, GSTR9NW, GSTR9NX, GSTR9NY, GSTR9NZ, GSTR9OA, GSTR9OB, GSTR9OC, GSTR9OD, GSTR9OE, GSTR9OF, GSTR9OG, GSTR9OH, GSTR9OI, GSTR9OJ, GSTR9OK, GSTR9OL, GSTR9OM, GSTR9ON, GSTR9OO, GSTR9OP, GSTR9OQ, GSTR9OR, GSTR9OS, GSTR9OT, GSTR9OU, GSTR9OV, GSTR9OW, GSTR9OX, GSTR9OY, GSTR9OZ, GSTR9PA, GSTR9PB, GSTR9PC, GSTR9PD, GSTR9PE, GSTR9PF, GSTR9PG, GSTR9PH, GSTR9PI, GSTR9PJ, GSTR9PK, GSTR9PL, GSTR9PM, GSTR9PN, GSTR9PO, GSTR9PP, GSTR9PQ, GSTR9PR, GSTR9PS, GSTR9PT, GSTR9PU, GSTR9PV, GSTR9PW, GSTR9PX, GSTR9PY, GSTR9PZ, GSTR9QA, GSTR9QB, GSTR9QC, GSTR9QD, GSTR9QE, GSTR9QF, GSTR9QG, GSTR9QH, GSTR9QI, GSTR9QJ, GSTR9QK, GSTR9QL, GSTR9QM, GSTR9QN, GSTR9QO, GSTR9QP, GSTR9QQ, GSTR9QR, GSTR9QS, GSTR9QT, GSTR9QU, GSTR9QV, GSTR9QW, GSTR9QX, GSTR9QY, GSTR9QZ, GSTR9RA, GSTR9RB, GSTR9RC, GSTR9RD, GSTR9RE, GSTR9RF, GSTR9RG, GSTR9RH, GSTR9RI, GSTR9RJ, GSTR9RK, GSTR9RL, GSTR9RM, GSTR9RN, GSTR9RO, GSTR9RP, GSTR9RQ, GSTR9RR, GSTR9RS, GSTR9RT, GSTR9RU, GSTR9RV, GSTR9RW, GSTR9RX, GSTR9RY, GSTR9RZ, GSTR9SA, GSTR9SB, GSTR9SC, GSTR9SD, GSTR9SE, GSTR9SF, GSTR9SG, GSTR9SH, GSTR9SI, GSTR9SJ, GSTR9SK, GSTR9SL, GSTR9SM, GSTR9SN, GSTR9SO, GSTR9SP, GSTR9SQ, GSTR9SR, GSTR9SS, GSTR9ST, GSTR9SU, GSTR9SV, GSTR9SW, GSTR9SX, GSTR9SY, GSTR9SZ, GSTR9TA, GSTR9TB, GSTR9TC, GSTR9TD, GSTR9TE, GSTR9TF, GSTR9TG, GSTR9TH, GSTR9TI, GSTR9TJ, GSTR9TK, GSTR9TL, GSTR9TM, GSTR9TN, GSTR9TO, GSTR9TP, GSTR9TQ, GSTR9TR, GSTR9TS, GSTR9TT, GSTR9TU, GSTR9TV, GSTR9TW, GSTR9TX, GSTR9TY, GSTR9TZ, GSTR9UA, GSTR9UB, GSTR9UC, GSTR9UD, GSTR9UE, GSTR9UF, GSTR9UG, GSTR9UH, GSTR9UI, GSTR9UJ, GSTR9UK, GSTR9UL, GSTR9UM, GSTR9UN, GSTR9UO, GSTR9UP, GSTR9UQ, GSTR9UR, GSTR9US, GSTR9UT, GSTR9UU, GSTR9UV, GSTR9UW, GSTR9UX, GSTR9UY, GSTR9UZ, GSTR9VA, GSTR9VB, GSTR9VC, GSTR9VD, GSTR9VE, GSTR9VF, GSTR9VG, GSTR9VH, GSTR9VI, GSTR9VJ, GSTR9VK, GSTR9VL, GSTR9VM, GSTR9VN, GSTR9VO, GSTR9VP, GSTR9VQ, GSTR9VR, GSTR9VS, GSTR9VT, GSTR9VU, GSTR9VV, GSTR9VW, GSTR9VX, GSTR9VY, GSTR9VZ, GSTR9WA, GSTR9WB, GSTR9WC, GSTR9WD, GSTR9WE, GSTR9WF, GSTR9WG, GSTR9WH, GSTR9WI, GSTR9WJ, GSTR9WK, GSTR9WL, GSTR9WM, GSTR9WN, GSTR9WO, GSTR9WP, GSTR9WQ, GSTR9WR, GSTR9WS, GSTR9WT, GSTR9WU, GSTR9WV, GSTR9WW, GSTR9WX, GSTR9WY, GSTR9WZ, GSTR9XA, GSTR9XB, GSTR9XC, GSTR9XD, GSTR9XE, GSTR9XF, GSTR9XG, GSTR9XH, GSTR9XI, GSTR9XJ, GSTR9XK, GSTR9XL, GSTR9XM, GSTR9XN, GSTR9XO, GSTR9XP, GSTR9XQ, GSTR9XR, GSTR9XS, GSTR9XT, GSTR9XU, GSTR9XV, GSTR9XW, GSTR9XX, GSTR9XY, GSTR9XZ, GSTR9YA, GSTR9YB, GSTR9YC, GSTR9YD, GSTR9YE, GSTR9YF, GSTR9YG, GSTR9YH, GSTR9YI, GSTR9YJ, GSTR9YK, GSTR9YL, GSTR9YM, GSTR9YN, GSTR9YO, GSTR9YP, GSTR9YQ, GSTR9YR, GSTR9YS, GSTR9YT, GSTR9YU, GSTR9YV, GSTR9YW, GSTR9YX, GSTR9YY, GSTR9YZ, GSTR9ZA, GSTR9ZB, GSTR9ZC, GSTR9ZD, GSTR9ZE, GSTR9ZF, GSTR9ZG, GSTR9ZH, GSTR9ZI, GSTR9ZJ, GSTR9ZK, GSTR9ZL, GSTR9ZM, GSTR9ZN, GSTR9ZO, GSTR9ZP, GSTR9ZQ, GSTR9ZR, GSTR9ZS, GSTR9ZT, GSTR9ZU, GSTR9ZV, GSTR9ZW, GSTR9ZX, GSTR9ZY, GSTR9ZZ]	(all amount in INR)	
Act	Type of return	Tax	Interest	Fee	Penalty	Others	Total		
1	2	3	4	5	6	7	8		
IGST	GSTR3B	2,220,195.00	0.00	0.00	0.00	0.00	2,220,195.00		
CGST	GSTR3B	4,999,556.00	0.00	80,690.00	0.00	0.00	5,079,246.00		
SGST/UTGST	GSTR3B	4,999,556.00	0.00	80,690.00	0.00	0.00	5,079,246.00		
CESS	GSTR3B	0.00	0.00	0.00	0.00	0.00	0.00		
Total		12,199,307.00	0.00	161,380.00	0.00	0.00	12,360,687.00		

## 18. Mode of Payment wise Tax Collection (Mode of Payment for Tax Collection)

Goods and Services Tax

Library

View

Create

govindhara.g01

Help

Log Out

Options

2.04 Mode of Payment Wise Tax Collection-BETA

Date refreshed 21/06/2018 at 06:50:08 PM

Financial Year

2018-19

Month

April

Level 1

Puducherry

Back

-

+

100%

search report

Goods and Services Tax

Mode of Payment Wise Tax Collection

Level1

Financial year

Month

Puducherry

2018-19

April

Report generated on : 21/06/2018 06:50 PM

Report generated by : govindhara.g01

(All amount in INR)

Sr No.	Name of Bank	Mode wise amount collected						Total
		Net Banking	Credit/Debit card	Over the counter			NEFT/RTGS	
				Cash	Cheque	Draft		
1	2	3	4	5	6	7	8	3+4+5+6+7+8
1	AXIS BANK	42,199.00	0.00	0.00	0.00	0.00	0.00	42,199.00
2	BANK OF BARODA	71,320.00	0.00	0.00	0.00	0.00	0.00	71,320.00
3	BANK OF INDIA	56,798.00	0.00	0.00	0.00	0.00	0.00	56,798.00
4	CENTRAL BANK OF INDIA	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00
5	HDFC BANK	168,774.00	0.00	0.00	0.00	0.00	0.00	168,774.00
6	ICICI BANK LIMITED	42,554.00	0.00	0.00	0.00	0.00	0.00	42,554.00
7	IDBI BANK	148,897.00	0.00	0.00	0.00	0.00	0.00	148,897.00
8	INDIAN BANK	91,298.00	0.00	0.00	2,296.00	0.00	0.00	93,594.00
9	INDIAN OVERSEAS BANK	344,942.00	0.00	0.00	0.00	0.00	0.00	344,942.00
10	PUNJAB NATIONAL BANK	49,147.00	0.00	0.00	0.00	0.00	0.00	49,147.00

Submit

Reset

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## 19. Lowest unit Wise Daily Tax Collection (Ward Wise Daily Tax Collection)

**Goods and Services Tax**
Library View Create
govindhara.g01 Help Log Out

Options

\* As On Date  
20/06/2018

\* Level 1  
Puducherry

Level 2  
☒ Goods Division - II (Oulgrate Municipality)  
All None Inverse

Level 3  
All None Inverse

Level 4  
All None Inverse

Submit Reset

2.05 Lowest Unit Wise Daily Tax Collection-BETA

Data refreshed 21/06/2018 at 06:25:56 PM

Goods and Services Tax

Level1

Level2

Level3

Level4

As On Date

20/06/2018

Lowest Level	Type of Taxpayer	Acts	Current Year			Previous Year			Growth (%)		
			Tax Collection for the day	Tax Collection up to the day		Tax Collection for the day	Tax Collection up to the day		Day	Month	Year
				During the month	During the year		During the month	During the year			
1	2	3	4	5	6	7	8	9	10	11	12
Goods Division - II (Oulgrate Municipality)	Casual Taxable Person	IGST	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA
		CGST	0.00	0.00	41,562.00	NA	NA	NA	NA	NA	NA
		SGST/UTGS	0.00	0.00	41,562.00	NA	NA	NA	NA	NA	NA
		CESS	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA
Composition	IGST	0.00	0.00	23,817.00	NA	NA	NA	NA	NA	NA	
		CGST	5,719.00	149,669.00	1,720,271.00	NA	NA	NA	NA	NA	
		SGST/UTGS	5,719.00	145,881.00	1,723,717.00	NA	NA	NA	NA	NA	
		CESS	0.00	0.00	0.00	NA	NA	NA	NA	NA	
Input Service Distributor (ISD)	IGST	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	

Click Here to Report a Problem or call 0124-4479900/6230700

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## Lowest Unit Wise Monthly Collection

**Goods and Services Tax**
BO Portal
v.sindhuri03 Help Log Out

Options

State

Delhi

Zone

☒ Zone 1  
☒ Zone 2  
☒ Zone 3  
All None Inverse

Ward

☒ 1  
☒ 3  
☒ 4  
All None Inverse

Level 4

All None Inverse

\* Financial Year

2017-18

Submit

Reset

2.06 Lowest Unit Wise Monthly Collection

Data refreshed 22/10/2018 at 10:01:48 AM

Goods and Services Tax

State

Zone

Ward

Level 4

Financial Year

Delhi

[Zone 1, Zone 2, Zone 3, Zone 4, Zone 5, Zone 6, Zone 7, Zone 8, Zone 9, Zone 10, Zone 11, Zone 12]

[1, 3, 4, 5, 6, 24, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000]

NA

2017-18

Mon

Sr. No.	Lowest Level	Type of Taxpayer	Acts	Officer's Details			During The Month
				ID	Name	Designation	
1	2	3	4	5	6	7	8

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## 20. Tax Collection List (Monthly)

Goods and Services Tax

Library

View

Create

govindhara.g01

Help

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Options

Financial Year

2018-19

Month

May

Level 1

Puducherry

Level 2

Goods Division - II (Oulgrate Municipi

Level 3

Level 4

2.07 Tax Collection List Monthly-BETA

Data refreshed 21/06/2018 at 06:14:36 PM

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Goods and Services Tax

Tax Collection List Monthly

Level 1

Level 2

Level 3

Level 4

Financial Year

Month

Puducherry

Goods Division - II (Oulgrate Municipality)

NA

NA

2018-19

May

Total Number of Unique Records = 3333

Serial No	GSTIN	Taxpayer Type	Legal Name of Business	Trade Name	Mobile No	Email ID	Act	Tax Collected				Change Percentage	
								Current Year		Previous Year		During the month	Upto month
								During the month	Upto month	During the month	Upto month		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	34AAA1111AAU	Normal Tax payer	02 Associates	02 Associates	999998888	AK123@gmail.com	IGST	0.00	0.00	0.00	0.00	0.00%	0.00%
2	34AAA1111AAU	Normal Tax payer	02 Associates	02 Associates	999998888	AK123@gmail.com	CGST	0.00	10.00	0.00	0.00	0.00%	NA
3	34BBE1111BBB	Normal Tax payer	02 Associates	02 Associates	999998888	AK123@gmail.com	SGST/UTGST	0.00	10.00	0.00	0.00	0.00%	NA
4	34AAA1111AAU	Normal Tax payer	02 Associates	02 Associates	999998888	AK123@gmail.com	CES	0.00	0.00	0.00	0.00	0.00%	0.00%
5	34CCCC333CCC	Normal Tax payer	3F INDUSTRIES LIMITED	3F INDUSTRIES LIMITED	888899999	AR123@gmail.com	IGST	0.00	0.00	0.00	0.00	0.00%	0.00%
6	34AAA1111AAU	Normal Tax payer	3F INDUSTRIES LIMITED	3F INDUSTRIES LIMITED	888899999	AR123@gmail.com	CGST	0.00	120.00	0.00	0.00	0.00%	NA
7	34CCCC333CCC	Normal Tax payer	3F INDUSTRIES LIMITED	3F INDUSTRIES LIMITED	888899999	AR123@gmail.com	SGST/UTGST	0.00	120.00	0.00	0.00	0.00%	NA
8	34AAA1111AAU	Normal Tax payer	3F INDUSTRIES LIMITED	3F INDUSTRIES LIMITED	888899999	AR123@gmail.com	CES	0.00	0.00	0.00	0.00	0.00%	0.00%
9	34EEE1111EEE	Normal Tax payer	3GMOBILE WORLD	3GMOBILE WORLD	888899999	AR123@gmail.com	IGST	0.00	0.00	0.00	0.00	0.00%	0.00%
10	34AAA1111AAU	Normal Tax payer	3GMOBILE WORLD	3GMOBILE WORLD	888899999	AR123@gmail.com	CGST	0.00	0.00	0.00	0.00	0.00%	0.00%

Submit

Reset

Click Here to Report a Problem or call 024479900/6230700

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## 21. Tax Collection List (Daily)

Goods and Services Tax

Library

View

Create

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Options

2.07 Tax Collection List Daily-BETA

Data refreshed 21/06/2018 at 06:08:52 PM

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Goods and Services Tax

Tax Collection List Daily

Level 1

Level 2

Level 3

Level 4

As on Date

Puducherry

Goods Division - II (Oulgrate Municipality)

NA

NA

20062018

Report generated on : 21/06/2018 06:08 PM

Report generated by : govindhara.g01

Total Number of Unique Records : 379

(all amounts in INR)

Serial No

GSTIN

Taxpayer Type

Legal Name of Business

Trade Name

Mobile No

Email ID

Act

Current Year

Previous Year

1

2

3

4

5

6

7

8

9

10

1

34AAAA1111AAU

Normal Tax payer

A K REMEDIES

A K REMEDIES

999998888

AK123@gmail.com

IGST

0.00

0.00

2

34AAAA1111AAU

Normal Tax payer

A K REMEDIES

A K REMEDIES

999998888

AK123@gmail.com

CGST

365.00

0.00

3

3488888222BBB

Normal Tax payer

A K REMEDIES

A K REMEDIES

999998888

AK123@gmail.com

SGST/UTGST

365.00

0.00

4

34AAAA1111AAU

Normal Tax payer

A K REMEDIES

A K REMEDIES

999998888

AK123@gmail.com

CES

0.00

0.00

5

34CCCC333CCC

Normal Tax payer

A R AUTOMOBILES PRIVATE LIMITED

A R AUTOMOBILES PRIVATE LIMITED

888899999

AR123@gmail.com

IGST

0.00

0.00

6

34AAAA1111AAU

Normal Tax payer

A R AUTOMOBILES PRIVATE LIMITED

A R AUTOMOBILES PRIVATE LIMITED

888899999

AR123@gmail.com

CGST

25.00

0.00

7

34CCCC333CCC

Normal Tax payer

A R AUTOMOBILES PRIVATE LIMITED

A R AUTOMOBILES PRIVATE LIMITED

888899999

AR123@gmail.com

SGST/UTGST

25.00

0.00

8

34AAAA1111AAU

Normal Tax payer

A R AUTOMOBILES PRIVATE LIMITED

A R AUTOMOBILES PRIVATE LIMITED

888899999

AR123@gmail.com

CES

0.00

0.00

9

34EEEE555EEE

Normal Tax payer

AKHAPRA MEENAKSHI

VARMA MEDICALS BUSBY

888899999

AR123@gmail.com

IGST

0.00

0.00

10

34AAAA1111AAU

Normal Tax payer

AKHAPRA MEENAKSHI

VARMA MEDICALS BUSBY

888899999

AR123@gmail.com

CGST

7636.00

0.00

Submit

Reset

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## 22.1 Tax Collection List(Debit utilization) – Screen-1

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

- \* Financial Year: 2018-19
- \* Month: May
- \* Level 1: Puducherry
- \* Level 2: Goods Division - II (Oulgrate Municip...
- \* Level 3:
- \* Level 4:

**2.08 Tax Collection List (Debit Utilization)-BETA** Data refreshed 22/06/2018 at 02:11:28 PM

Back [75%] search report Page 1 of 2273

**Goods and Services Tax**

Level 1: Level 2: Level 3: Level 4: Financial Year: Month: May

Report generated on: 22/06/2018 02:10  
Report generated by: govindhara.g01  
(All Amounts in INR)  
All numbers in () show negative %change/growth rate

Sr. No.	GSTIN	Name of the Business		Tax Payer Type	Acts	Type of Collection	Amount Collected				Change Growth (Percentage)	
		Legal Name	Trade Name				Current Year		Previous Year		During the month	Upto Month
							During the month	Upto Month	During the month	Upto Month		
1	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	IGST	TAX	0.00	0.00	NA	NA	NA	NA
2	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	IGST	FEE	0.00	0.00	NA	NA	NA	NA
3	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	IGST	INTEREST	0.00	0.00	NA	NA	NA	NA
4	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	IGST	PENALTY	0.00	0.00	NA	NA	NA	NA
5	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	IGST	OTHER	0.00	0.00	NA	NA	NA	NA
6	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	COSST	TAX	0.00	0.00	NA	NA	NA	NA
7	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	COSST	FEE	0.00	0.00	NA	NA	NA	NA
8	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	COSST	INTEREST	0.00	0.00	NA	NA	NA	NA
9	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	COSST	PENALTY	0.00	0.00	NA	NA	NA	NA
10	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	COSST	OTHER	0.00	0.00	NA	NA	NA	NA
11	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	SGST/UTGST	TAX	0.00	0.00	NA	NA	NA	NA
12	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	SGST/UTGST	FEE	0.00	0.00	NA	NA	NA	NA
13	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	SGST/UTGST	INTEREST	0.00	0.00	NA	NA	NA	NA
14	SHAN225P1J2	CS Associates	CS Associates	Normal Taxpayer	SGST/UTGST	PENALTY	0.00	0.00	NA	NA	NA	NA

Submit Reset

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## 22.2 Tax Collection List(Debit utilization) – Screen-2

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

- \* Financial Year: 2018-19
- \* Month: May
- \* Level 1: Puducherry
- \* Level 2: Goods Division - II (Oulgrate Mun...
- \* Level 3:
- \* Level 4:

**2.08 Tax Collection List (Debit Utilization)-BETA** Data refreshed 22/06/2018 at 06:01:04 PM

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**Tax Collection List (Debit Utilization)**

Month: May

Report generated on: 22/06/2018 06:01 PM  
Report generated by: govindhara.g01  
(All Amounts in INR)  
All numbers in () show negative %change/growth rate

Acts	Type of Collection	Amount Collected				Change Growth (Percentage)	
		Current Year		Previous Year		During the month	Upto Month
		During the month	Upto Month	During the month	Upto Month		
IGST	TAX	0.00	0.00	NA	NA	NA	NA
IGST	FEE	0.00	0.00	NA	NA	NA	NA
IGST	INTEREST	0.00	0.00	NA	NA	NA	NA
IGST	PENALTY	0.00	0.00	NA	NA	NA	NA

Submit Reset

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## 23.1. List of Taxpayers with Outstanding Liabilities – Screen-1

## 23.2. List of Taxpayers with Outstanding Liabilities – Screen-2

## Payment Register of Unregistered Taxpayers

Goods and Services Tax

superuser

Help

Log Out

Options

As On Date

19/07/2018

State

Madhya Pradesh

Zone

Jabalpur Zone

Division

Jabalpur Division - 2

Circle

Annuppur

2.10 Payment Register of Unregistered Taxpayers

Data refreshed 19/07/2018 at 03:39:32 PM

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search report

Payment Register of Unregistered Taxpayers

Report generated on 19/07/2018 at 03:39:32 PM

CPIN	CIN		BRN	Date of Payment (Dt of debit)	Amount Paid			
	No	Date			Tax	Interest	Penalty	Fee
6	7	8	9	10	11	12	13	14

## Enforcement Collections

Goods and Services Tax

superuser

Help

Log Out

Options

Zone

Jabalpur Zone

Division

Jabalpur Division - 2

Circle

Annuppur

Officer's ID

---

GSTIN/Temporary ID

---

Reason for Delay

---

Type of Taxpayer

---

2.11 Enforcement Collections

Data refreshed 19/07/2018 at 03:48:42 PM

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Enforcement Collections

Report generated on 19/07/2018 at 03:48:42 PM

Officer's ID	GSTIN/Temporary ID	Reason for Delay	Taxpayer Type
All	All	All	All

Tax Payer Name	Tax Payer Address	Mobile No	CPIN	Amount		
				IGST	CGST	SGST/UT
4	5	6	7	8	9	10
			Total			

## 24. Remittance Defaulter Banks

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* As On Date  
20/06/2018

\* Level 1  
Puducherry

\* Level 2  
Goods Division - II (Outgrate Municipi

\* Level 3

\* Level 4

Bank Name  
...

**2.12 Remittance Defaulter Banks-BETA** Data refreshed 21/06/2018 at 06:46:16 PM

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**Goods and Services Tax** **Remittance Defaulter Banks**

State: Puducherry Head Quarter: Goods Division - II (Outgrate Municipality) Level 3: NA Level 4: NA Bank: All As on Date: 20/06/2018 Report Generated On: 21/06/2018 06:46 PM Report Generated By: govindhara.g01

Total Number of Records: 20 (all amount in)

Sr No.	Bank/ Payment Gateway Name	Transactions (Count)		Transactions (Amount)		Default	
		GSTN	RRI	GSTN	RRI	Count	Amount
1	2	3	4	5	6	7	8
1	ALLAHABAD BANK	27	25	241,993.00	240,670.00	2	1,323.00
2	ANDHRA BANK	45	42	1,053,473.00	738,858.00	3	313,515.00
3	BANK OF BARODA	119	116	4,187,817.00	3,881,638.00	3	306,179.00
4	BANK OF INDIA	94	89	29,901,476.00	29,772,636.00	5	128,839.00
5	CANARA BANK	151	147	12,944,591.00	12,773,696.00	4	170,883.00
6	CORPORATION BANK	75	73	1,167,293.00	1,148,947.00	2	18,146.00
7	HDFC BANK	925	899	155,971,742.00	154,069,260.00	26	4,932,480.00
8	ICICI BANK	295	288	10,631,962.00	8,880,352.00	10	1,651,610.00
9	ICICI BANK LIMITED	651	630	43,306,696.00	42,282,157.00	21	1,024,541.00
10	INDIAN BANK	2,000	1,951	67,444,831.00	65,913,564.00	49	1,531,267.00

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## Returns

### State Level Inter State Supply

**Goods and Services Tax** BO Portal pranita.kulkarni01 Help Log Out

**Options**

☒ Hazaribag  
☒ Dhanbad  
☒ Dumka

All None Inverse

Circle

☒ Hazaribag  
☒ Giridih  
☒ Koderma

All None Inverse

Level 4

All None Inverse

\* Type Of Supply  
Outward Supply

\* Type Of Taxpayer  
☒ Non Resident Taxpayer (Foreigner)  
☒ Casual Taxable Person  
☒ Composition

All None Inverse

**3.01 State Level Inter State Supply** Data refreshed 02/11/2018 at 12:51:03 PM

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**Goods and Services Tax** **State Level Inter State**

State: Jharkhand Division: [Hazaribag, Dhanbad, Dumka, Jamshepur, Ranchi] Circle: [Hazaribag, Giridih, Koderma, Ramgarh, Tenughat, Dhanbad, Jharia, Chirkunda, Khatras, Bokaro, Dhanbad Urban, Dumka, Patpur, Sahibganj, Godda, Deoghar, Jamshepur, Jamshepur Urban, Adityapur, Singhbhum, Chaibasa, Ranchi, East, Ranchi South, Ranchi West, Ranchi Special, Lohardagga, Gumla, Palamau] Level 4: Financial Year: 2017-18 Months: [July] Type Of Supply: Outward Supply Type Of: [Non Resi (Foreigner), Person, C Normal Tax]

Sr.No	Lowest Level	State to which it is supplied	Total No. Of Taxpayers	No. of Taxpayers making Inter-State Outward	IGST Payable			IGST Payable
					To Registered taxpayers	To Consumers	To Exports	
1	2	3	4	5	6	7	8	9
1	Adityapur		8	0	0.00	0.00	0.00	0.00
2	Bokaro		40	0	0.00	0.00	0.00	0.00
3	Chaibasa		8	0	0.00	0.00	0.00	0.00
4	Deoghar		4	0	0.00	0.00	0.00	0.00

### 25. Mode of Signing Return Form

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* Financial Year  
2018-19

\* Monthly/Quarterly  
Monthly

\* Month/Quarter  
☐ April  
☒ May  
☐ June  
All None Inverse

Type of Return  
☒ GSTR11  
☒ GSTR3B  
☒ GSTR4  
All None Inverse

\* Level 1  
Puducherry

Level 2  
☒ Goods Division - II (Oulgrate Municipality)  
All None Inverse

Level 3  
All None Inverse

Level 4  
All None Inverse

**Submit** **Reset**

**3.03 Mode of Signing and filing of Return Form-BETA** Data refreshed 22/06/2018 at 02:29:00 PM

**Goods and Services Tax Mode of Signing Return Form**

Level1	Level2	Level3	Level4	Type of return	Financial Year	Monthly/Quarterly	Months	Report generated on : 22/06/2018 02:29 PM Report generated by : govindhara.g01			
Puducherry	Goods Division - II (Oulgrate Municipality)	NA	NA	GSTR11, GSTR3B, GSTR4, GSTR6, GSTR7	2018-19	Monthly	[May]				
Sr. No.	Lowest Level	Mode of Signing			Mode of Filing						
		DSC	EVC	E Sign	Total	Online through Portal	Offline utility	Through GSP	Total		
1	2	3	4	5	3+4+5+6	7	8	9	7+8+9+10		
1	Goods Division - II (Oulgrate Municipality)	819	2797	0	3616	3616	0	0	3616		
	<b>Total</b>	<b>819</b>	<b>2797</b>	<b>0</b>	<b>3616</b>	<b>3616</b>	<b>0</b>	<b>0</b>	<b>3616</b>		

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## Summary of Taxpayers making Inter-State Purchases but not filing Valid Return

**Goods and Services Tax** BO Portal first.name47 Help Log Out

**Options**

\* Financial Year  
2017-18

\* Months  
☒ July  
☒ August  
☒ September  
All None Inverse

\* State  
Madhya Pradesh

Zone  
☒ Jabalpur Zone  
☒ Gwalior Zone  
☒ Bhopal Zone  
All None Inverse

Division  
☐ Indore Division - 2  
☐ Indore Division - 3

**Submit** **Reset**

**3.05 Summary of Taxpayers making Inter-State Purchases but not filing Valid Return** Data refreshed 20/08/2018 at 11:04:39 AM

**Goods and Services Tax Summary of Taxpayers making Inter-State Purchases but not filing**

State	Zone	Division	Circle	Financial Year	Month(s)	Type of Taxpayer	Report Generated
Madhya Pradesh	[Jabalpur Zone, Gwalior Zone, Bhopal Zone, Indore Zone - 2, Indore Zone - 1]	All	All	FY 2017-18	[July, August, September, October, November, December, January, February, March]	Casual Taxable Person	Report Generated

Lowest Level	No. of taxpayer s liable to file	No. of taxpayer s actually filed	Defaulters		Defaulters making inter-state purchase		Amount of inward supplies as		
			Short-Filers	Non-Filers	Short-Filers	Non-Filers	Amount of inward supply		
1	2	3	4	5	6	7	8	9	10
Bhopal Division - 1	20	0	0	20	0	0	0.00	0.00	
Gwalior Division - 1	4	0	0	4	0	0	0.00	0.00	

## Aggregate turnover Wise classification of taxpayers

## List of Return Defaulters

### 26.1. Casual Taxpayer's Details Report – Screen-1

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/07/2017

\* To Date: 20/06/2018

\* Level 1: Puducherry

\* Level 2: Goods Division - II (Oulgrate Municipality)

\* Level 3:

\* Level 4:

GSTIN/UIN:

**3.10 Casual Taxpayer's Details Report-BETA** Data refreshed 22/06/2018 at 03:07:00 PM

Back

**Goods and Services Tax**

**Casual Taxpayer's Details Report**

State: Puducherry Head Quarter: Goods Division - II (Oulgrate Municipality) Level 3: NA Level 4: NA From Date: 01/07/2017 To Date: 20/06/2018 GSTIN: All

Total Number of Records = 34

Sr. No.	Lowest Level	GSTIN	Legal Name of Taxpayer	Trade Name	Period of registration		Amount of advance deposit	Turnover				Total	ITC Available	Tax	
					From Date	To Date		IGST	CGST	SGST/UTGST	CESS			IGST	CGST
1	Goods Division - II (Oulgrate)	34AAAA1111AA00	Abdul Azeem	FOUSIYA BEGAM	13/10/2017	31/10/2017	2,500.00	0.00	10,000.00	10,000.00	0.00	20,000.00	0.00	0.00	4,450.00
2	Goods Division - II (Oulgrate)	34AAAA1111AA00	ACHIMMOOLAM	GATHIMMOOLAM	04/10/2017	31/12/2017	7,000.00	0.00	12,500.00	12,500.00	0.00	25,000.00	9,171.00	0.00	3,780.00
3	Goods Division - II (Oulgrate)	34B88882228880	ANBUKARASI	SANBUKARASI	21/08/2017	31/10/2017	5,000.00	0.00	30,000.00	30,000.00	0.00	60,000.00	33,585.00	0.00	21,316.00
4	Goods Division - II (Oulgrate)	34AAAA1111AA00	BALARAMAN	PBALARAMAN	03/10/2017	20/10/2017	2,800.00	0.00	5,000.00	5,000.00	0.00	10,000.00	0.00	0.00	1,400.00
5	Goods Division - II (Oulgrate)	34CCCC3333CC00	Camranjan Semilane	C SEMIBIANE	03/10/2017	31/10/2017	6,000.00	0.00	30,000.00	30,000.00	0.00	60,000.00	0.00	0.00	4,620.00
6	Goods Division - II (Oulgrate)	34AAAA1111AA00	General Dimanche Amarpasame	NAPOLEON DIMANCHE	13/10/2017	31/10/2017	4,800.00	0.00	15,000.00	15,000.00	0.00	30,000.00	9,100.00	0.00	5,180.00
7	Goods Division - II (Oulgrate)	34DDDD4444DD00	Janathanan Gopintraas	J GOVINDARAJU	26/08/2017	31/10/2017	4,000.00	0.00	25,000.00	25,000.00	0.00	50,000.00	0.00	0.00	4,900.00
8	Goods Division - II (Oulgrate)	34AAAA1111AA00	KARNATKA SILK INDUSTRIES	KARNATKA SILK INDUSTRIES	11/10/2017	18/10/2017	10,000.00	100,000.00	50,000.00	50,000.00	0.00	200,000.00	333,822.00	324,696.00	7,364.00
9	Goods Division - II (Oulgrate)	34EEEE5555EE00	LATCHOUMANANE	RLATCHOUMANANE	06/10/2017	03/01/2018	5,600.00	0.00	10,000.00	10,000.00	0.00	20,000.00	0.00	0.00	4,900.00
10	Goods Division - II (Oulgrate)	34AAAA1111AA00	NALA	VNALA	07/10/2017	04/01/2018	7,000.00	0.00	12,500.00	12,500.00	0.00	25,000.00	0.00	0.00	3,500.00
Goods Division - II (Oulgrate)								14,000.00	14,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00

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## 26.2. Casual Taxpayer's Details Report – Screen-2

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options**

\* From Date: 01/07/2017

\* To Date: 20/06/2018

\* Level 1: Puducherry

\* Level 2: Goods Division - II (Oulgrate Municipality)

\* Level 3:

\* Level 4:

GSTIN/UIN:

**3.10 Casual Taxpayer's Details Report-BETA** Data refreshed 22/06/2018 at 03:07:00 PM

Back

**Goods and Services Tax**

**Casual Taxpayer's Details Report**

State: Puducherry Head Quarter: Goods Division - II (Oulgrate Municipality) Level 3: NA Level 4: NA From Date: 01/07/2017 To Date: 20/06/2018 GSTIN: All

Total Number of Records = 34

Sr. No.	Lowest Level	GSTIN	Legal Name of Taxpayer	Trade Name	Period of registration		Amount of advance deposit	Turnover				Total	ITC Available	Tax	
					From Date	To Date		IGST	CGST	SGST/UTGST	CESS			IGST	CGST
1	Goods Division - II (Oulgrate)	34AAAA1111AA00	Abdul Azeem	FOUSIYA BEGAM	13/10/2017	31/10/2017	2,500.00	0.00	10,000.00	10,000.00	0.00	20,000.00	0.00	0.00	4,450.00
2	Goods Division - II (Oulgrate)	34AAAA1111AA00	ACHIMMOOLAM	GATHIMMOOLAM	04/10/2017	31/12/2017	7,000.00	0.00	12,500.00	12,500.00	0.00	25,000.00	9,171.00	0.00	3,780.00
3	Goods Division - II (Oulgrate)	34B88882228880	ANBUKARASI	SANBUKARASI	21/08/2017	31/10/2017	5,000.00	0.00	30,000.00	30,000.00	0.00	60,000.00	33,585.00	0.00	21,316.00
4	Goods Division - II (Oulgrate)	34AAAA1111AA00	BALARAMAN	PBALARAMAN	03/10/2017	20/10/2017	2,800.00	0.00	5,000.00	5,000.00	0.00	10,000.00	0.00	0.00	1,400.00
5	Goods Division - II (Oulgrate)	34CCCC3333CC00	Camranjan Semilane	C SEMIBIANE	03/10/2017	31/10/2017	6,000.00	0.00	30,000.00	30,000.00	0.00	60,000.00	0.00	0.00	4,620.00
6	Goods Division - II (Oulgrate)	34AAAA1111AA00	General Dimanche Amarpasame	NAPOLEON DIMANCHE	13/10/2017	31/10/2017	4,800.00	0.00	15,000.00	15,000.00	0.00	30,000.00	9,100.00	0.00	5,180.00
7	Goods Division - II (Oulgrate)	34DDDD4444DD00	Janathanan Gopintraas	J GOVINDARAJU	26/08/2017	31/10/2017	4,000.00	0.00	25,000.00	25,000.00	0.00	50,000.00	0.00	0.00	4,900.00
8	Goods Division - II (Oulgrate)	34AAAA1111AA00	KARNATKA SILK INDUSTRIES	KARNATKA SILK INDUSTRIES	11/10/2017	18/10/2017	10,000.00	100,000.00	50,000.00	50,000.00	0.00	200,000.00	333,822.00	324,696.00	7,364.00
9	Goods Division - II (Oulgrate)	34EEEE5555EE00	LATCHOUMANANE	RLATCHOUMANANE	06/10/2017	03/01/2018	5,600.00	0.00	10,000.00	10,000.00	0.00	20,000.00	0.00	0.00	4,900.00
10	Goods Division - II (Oulgrate)	34AAAA1111AA00	NALA	VNALA	07/10/2017	04/01/2018	7,000.00	0.00	12,500.00	12,500.00	0.00	25,000.00	0.00	0.00	3,500.00
Goods Division - II (Oulgrate)								14,000.00	14,000.00	0.00	30,000.00	0.00	0.00	0.00	0.00

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## Non Resident Taxpayer Details

**Goods and Services Tax** BO Portal first.name47 Help Log Out

**Options**

\* From Date: 2017-07-01

\* To Date: 2018-11-02

\* State: Madhya Pradesh

\* Zone: Jabalpur Zone

\* Division: Jabalpur Division - 2

\* Circle: Annuppur

GSTIN:

**Submit** **Reset**

**3.11 Non Resident Taxpayer's Details Report-BETA** Data refreshed 2018-11-02 at 13:17:21

Back

**Goods and Services Tax** **Non Res**

State	Zone	Division	Circle	From Date	To Date	GSTIN
Madhya Pradesh	Jabalpur Zone	Jabalpur Division - 2	Annuppur	01/07/2017	02/11/2018	AS

Total Number of Records = 0

Sr. No.	Lowest Level	GSTIN	Legal Name	Period of Registration		Turnover					Amc o Advd Dep
				From Date	To Date	IGST	CGST	CESS	SGST/UTGST	Total	
1	2	3	4	5	6	7	8	9	10	11	12
Total											

## 27.1 Composition Taxpayer changed to Normal Taxpayer within Specified Period- Screen 1

**Goods and Services Tax** govindhara.g01 Help Log Out

**Options**

\* Level 1: Puducherry

\* Head Quarter: Goods Division - II (Oulgrate Municipality)

\* Level 3:

\* Level 4:

**Constitution of Business**

☒ Foreign Company

☒ Foreign Limited Liability Partnership

☐ All None Inverse

\* As On Date: 20/06/2018

**Submit** **Reset**

**3.12 Composition Taxpayer changed to Normal Taxpayer within Specified Period-BETA** Data refreshed 04/07/2018 at 02:56:42 PM

Back

**Goods and Services Tax** **Composition Taxpayer changed to Normal Taxpayer**

State	Head Quarter	Level 3	Level 4	Constitution Of Business	As On Date
Puducherry	Goods Division - II (Oulgrate Municipality)	NA	NA	[Foreign Company, Foreign Limited Liability Partnership, Government Department, Hindu Undivided Family, Limited Liability Partnership, Local Authority, Any other body notified by committee, Others, Partnership, Proprietorship, Public Sector Undertaking, Public Limited Company, Private Limited Company, Society/Club/Trust/ACR, Statutory Body, Unlimited Company, Unknown, Input Service Distributor, Supplies on behalf of other taxable Person, SEZ Unit, SEZ Developer]	20/6/2018

Total Number of Unique Records = 133

Lowest Level	GSTIN	Name of Taxpayer		Status		Date on which opt out from composition	Stock Statement Filed (Y/N)
		Legal Name	Trade Name	ARN	ARN Date		
1	2	3	4	5	6	7	8
Goods Division - II (Oulgrate Municipality)	34AAAAA1111AAAO	JUPITER AUTOMOBILES	JUPITER AUTOMOBILES			03/10/2017	N
Goods Division - II (Oulgrate Municipality)	34AAAAA1111AAAO	UDAYAM MARBLES	UDAYAM MARBLES	AA3404180001210	04/04/2018	01/04/2018	N
Goods Division - II (Oulgrate Municipality)	34AAAAA1111AAAO	CHENNAI METAL STORES	CHENNAI METAL			01/10/2017	N
Goods Division - II (Oulgrate Municipality)	34AAAAA1111AAAO	LV HOTELS AND RESIDENCES	LV HOTELS AND	AA340418000324Q	07/04/2018	01/04/2018	N

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## 27.1 Composition Taxpayer changed to Normal Taxpayer within Specified Period - Screen 2

**Goods and Services Tax** govindhara.g01 Help Log Out

**Options**

\* Level 1: Puducherry

\* Head Quarter: Goods Division - II (Oulgrate h)

\* Level 3:

\* Level 4:

Constitution of Business

☒ Foreign Company

☒ Foreign Limited Liability Partnership

All None Inverse

\* As On Date: 20/06/2018

**3.12 Composition Taxpayer changed to Normal Taxpayer within Specified Period-BETA** Data refreshed 04/07/2018 at 02:56:42 PM

Back

**Composition Taxpayer changed to Normal Taxpayer within Specified Period**

Level 4: NA

Constitution Of Business: [Foreign Company, Foreign Limited Liability Partnership, Government Department, Hindu Undivided Family, Limited Liability Partnership, Local Authority, Any other body notified by committee, Others, Partnership, Proprietorship, Public Sector Undertaking, Public Limited Company, Private Limited Company, Society/ Club/ Trust/ AOP, Statutory Body, Unlimited Company, Unknown, Input Service Distributor, Supplies on behalf of other taxable Person, SEZ Unit, SEZ Developer]

As On Date: 20/6/2018

Report generated on : 04/07/2018 02:56 PM

Report generated by : govindhara.g01

(all amount in INR)

Taxpayer	Trade Name	ARN	ARN Date	Status	Date on which opt out from composition	Stock Statement Filed (Y/N)	ITC Claimed as per stock Statement					Reason for Opting Out
							CGST	SGST/UTGST	IGST	CES	Total	
JUPITER AUTOMOBILES					03/10/2017	N	0.00	0.00	0.00	0.00	0.00	Voluntary
UDAYAM MARBLES	AA3404180001210	04/04/2018	01/04/2018	N	01/10/2017	N	0.00	0.00	0.00	0.00	0.00	Interstate Supply of Goods
CHENNAI METAL					01/10/2017	N	0.00	0.00	0.00	0.00	0.00	Voluntary
LV HOTELS AND	AA340418000324Q	07/04/2018	01/04/2018	N	01/10/2017	N	0.00	0.00	0.00	0.00	0.00	Supply of Services except supplies referred

Submit Reset

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## 28. List of Normal Taxpayers Changed to Compounding within Financial year

**Goods and Services Tax** gyanendera.dwivedi01 Help Log Out

**Options**

\* State: Dadar and Nagar Haveli

\* Head Quarter: Silvassa

\* Level 3:

\* Level 4:

Constitution of Business

☐ Foreign Company

☐ Foreign Limited Liability Partnership

All None Inverse

GSTIN: ---

**3.13 List of Normal Taxpayers Changed to Composition within financial year** Data refreshed 29/06/2018 at 05:34:46 PM

Back

**List of Normal Taxpayers Changed to Composition within financial year**

Financial Year: 2017-18

Monthly/Quarterly: Monthly

Monthly: [July, August, September, October, November, December, January, February, March]

Constitution Of Business: All

GSTIN: All

Report Generated On : 29/06/2018 05:34 PM

Report Generated By : gyanendera.dwivedi01

(all am

Taxpayer	Trade Name	Mob.No	Email Id	ARN .No.	Date of Filing Application	Constitution Of Business	Effective date of Composition	Stock Statement Filed (Y/N)	Payment Made On Closing Stock			
									CGST	SGST/UTGST	IGST	CES
IN ARI	9999988888	uat10@gstn.org.in		AA261117000345U	04/11/2017	Not Available	01/07/2017	N	0.00	0.00	0.00	0.00
IN ARI	9999988888	uat10@gstn.org.in		AA261117000345U	04/11/2017	Not Available	01/07/2017	N	0.00	0.00	0.00	0.00
R INDIA	9999988888	gh@audlmei.ndia.com		AA260917000152K	15/09/2017	Not Available	01/10/2017	N	0.00	0.00	0.00	0.00
REY IPS INDIA	9999988888	nimal.kumar@gstn.		AA261117000009S	01/11/2017	Not Available	01/07/2017	N	0.00	0.00	0.00	0.00
E IERS/ (A	9999988888	abhinav.mishra@qualit				Not Available	15/08/2017	N	0.00	0.00	0.00	0.00

Submit Reset

Click Here to Report a Problem or call 0124-4479900/6230700

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## Taxpayer's Turnover Details - GSTR- 3B

**Goods and Services Tax** BO Portal v.sindhuri03 Help Log Out

**Options** 3.15 Taxpayer's Turnover Details - GSTR-3B Data refreshed 22/10/2018 at 09:54:37 AM

\* Report Type: Filed Return

\* Financial Year: 2017-18

\* Month: October

\* State: Delhi

Zone

☒ Zone 1

☒ Zone 2

☒ Zone 3

All None Inverse

Ward

☐ 1

☐ 3

☐ 4

Submit Reset

Back 100% search report

Financial Year	Month	State	Zone	Ward	Level 4	Type of Taxpayer
2017-18	October	Delhi	[Zone 1, Zone 2, Zone 3, Zone 4, Zone 5, Zone 6, Zone 7, Zone 8, Zone 9, Zone 10, Zone 11, Zone 12]	All	NA	All

Total Number of Unique Records = 2

S.No	Lowest Level	GSTIN	Name of Taxpayer		Date of filing	Value of Inward Supplies	IGST
			Legal Name	Trade Name			
1	1	07GDDP89112J62Q	HAIWIL T SANGMA	aaaaa	05-04-2018	0.00	
2		07FBXP5001N2ZJ	Bhogovali shalaja	Trade	01-03-2018	0.00	
Total						0.00	

## 29. Block/Unblock credit work around

**Goods and Services Tax** Library View Create govindhara.g01 Help Log Out

**Options** 4.06 Details of taxpayers whose credit has been blocked or un-blocked-BETA Data refreshed 21/06/2018 at 06:19:53 PM

\* From Date: 01/07/2017

\* To Date: 20/06/2018

\* Level 1: Puducherry

\* Level 2: Goods Division - II (Oulgrate Municipality)

\* Level 3:

\* Level 4:

GSTIN/UIN:

Submit Reset

Back 100% search report

**Goods and Services Tax** Details of taxpayers whose credit has been blocked or un-blocked

Level1	Level2	Level3	Level4	From Date	To Date	GSTIN	Report Generated On	Report Generated By
Puducherry	Goods Division - II (Oulgrate Municipality)	NA	NA	01/07/2017	20/06/2018	ALL	21/06/2018 06:19 PM	govindhara.g01

Total Number of Unique Records: 0 (All amount in INR)

S.No	Lowest Level	GSTIN	Amount of Credit blocked				Date of Blocking	Amount of Credit un-blocked				Date of unblocking
			IGST	CGST	CESS	SGST/UTGST		IGST	CGST	CESS	SGST/UTGST	
1	2	3	4	5	6	7	8	9	10	11	12	13
Total			0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	

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# MIS Dashboard

## FAQs > MIS Dashboard

### 1. Who has access to MIS Dashboard?

All State officers who are at Level 1, Level 2 and Level 3 can access MIS Dashboard for their respective jurisdictions.

Levels are Jurisdictions of State defined in vertical hierarchy which may vary from State to State. These jurisdictions are maintained on the GST Portal as shared by States.

There can be maximum 4 hierarchy levels in any State:

- Level 1
- Level 2
- Level 3
- Level 4

And State Admin can define and decide which role will be linked to which Level as per delegations of statutory functions and responsibilities as per Statute.

### 2. Who can provide access to MIS Dashboard?

State admin or Sub state admin can provide access to MIS Dashboard.

### 3. Which module data are available under MIS Dashboard?

Collection, Returns and Registration related data are available under MIS Dashboard.

Dashlet	Description
<b>Collection Dashlet</b>	
Dashlet-1 – Collection	This dashlet shows only SGST/UTGST collection figures under four categories: i) Previous day of current year (on that specific date) ii) Corresponding day of last year iii) Current month till date iv) Current financial year till date
Dashlet-2 – Collection Range	This dashlet shows number of taxpayers spread across different ranges based on only SGST/UTGST collection from them.
Dashlet-3 – Collection Target vs Actual	This dashlet shows two type of data: i) Figures of target along with collection amount of current month

	<p>(only SGST/UTGST collection) till date of current year v/s previous financial year of corresponding month.</p> <p>ii) Figures of target along with collection of current financial year till date v/s corresponding previous year period of collection (only SGST/UTGST collection). Current month and financial year collection will be further bifurcated in collection from Composition users and other than compositions users.</p>
Dashlet-4 – Collection Trend	This dashlet shows month wise collection (only SGST/UTGST) trend for current financial year and corresponding months of previous financial year.
Dashlet-5 – Taxpayer wise collection Summary	<p>This dashlet shows current month till date collection (only SGST/UTGST is considered) taxpayers wise, which is bifurcated into:</p> <ul style="list-style-type: none"> <li>i) Normal</li> <li>ii) Composition</li> <li>iii) Casual and Non-Resident</li> <li>iv) TDS</li> <li>v) TCS</li> <li>vi) Non-Resident online service provider</li> </ul>
Dashlet-6 – Top 10 Taxpayers	This dashlet shows top 10 taxpayers based on collection (only SGST/UTGST) of current month till date. In order to get more number of top taxpayer's hyperlink is provided from where list of upto 500 top taxpayers can be generated based on user input.
<b>Returns Dashlet</b>	
Dashlet-1 – GSTR-3B filing current Vs Previous month	This dashlet shows count of GSTR-3B filed by due date and after due date for both latest and previous return period. Count is also displayed in percentage for each type of filing.
Dashlet-2 – GSTR-1 filing current Vs Previous month	This dashlet shows count of GSTR-1 filed before due date and after due date for both latest and previous return period. Count is also displayed in percentage for each type of filing.
Dashlet-3 – GSTR-3B Non-filers	This dashlet shows GSTR-3B non-filers count and percentage in month wise trend for current financial year.
Dashlet-4 – GSTR-1 Non-filers	This dashlet shows GSTR-1 non-filers count and percentage in month wise trend for current financial year.
Dashlet-5 – GSTR-3B Return filing trend	This dashlet shows numbers of GSTR-3B return filing trend month wise for current financial year with breakup of filed before due date and after due date along with count of taxpayers who have yet to file return.

Dashlet-6 – GSTR-1 Return filing Trend	This dashlet shows numbers of GSTR-3B return filing trend month wise for current financial year with breakup of filed before due date and after due date along with count due for filing.
<b>Registration Dashlet</b>	
Dashlet-1 – Registered Taxpayer (till date)	<p>This dashlet shows the count of total taxpayers registered and active till date bifurcated into four categories:</p> <ul style="list-style-type: none"> <li>i) Normal</li> <li>ii) Casual</li> <li>iii) Composition</li> <li>iv) Others (includes all other type of taxpayers)</li> </ul>
Dashlet-2 – Application Pendency (till Date)	<p>This dashlet shows total count of pending application under following categories:</p> <ul style="list-style-type: none"> <li>i) registration</li> <li>ii) Amendment</li> <li>iii) Cancellation section till date.</li> </ul> <p>This count is further bifurcated to showcase pendency based on days/months.</p> <p>You can click the <b>Total Pendency</b> hyperlink to view the total pendency details age wise.</p>
Dashlet-3 – New Registration Status (Month till date)	<p>This dashlet shows count of total registration application received so far in the month which is further bifurcated based on:</p> <ul style="list-style-type: none"> <li>i) Approved by officer</li> <li>ii) Deemed approved</li> <li>iii) Rejected</li> <li>iv) Pending.</li> </ul> <p>Count of pending application is further sub-divided to provide details of pendency.</p> <p>You can click the <b>Pendency of New Registration</b> hyperlink to view the pendency of new registration application across different categories.</p>
Dashlet-4 – Cancellation (year till date)	<p>This dashlet shows total count of registration cancellation from start of financial year till date.</p> <p>Count of cancellation is divided into:</p> <ul style="list-style-type: none"> <li>i) Suo moto cancellation</li> <li>ii) On application</li> </ul>
Dashlet-5 – Year wise Registration and Registration	This dashlet shows last five financial year wise rolling count of cancellation and registration.
Dashlet-6 – Monthly Registration and Cancellation	This dashlet shows month wise count of registration and cancellation for the current financial year.

#### 4. Can I download the Report from Dashboard?

No, you cannot download the Report from Dashboard.

#### 5. Can I print the Report from Dashboard?

There is no separate print functionality available to print the Dashboard. You can print the Dashboard using the default printing functionality of the browser.

#### 6. Whether Dashboard shows real time data?

No section shows real time data. Different sections show data related to different timelines and at the maximum data related to previous day is displayed.


#### 7. Can I view the data of other jurisdictions on the Dashboard?

Data on the dashboard is displayed based on officer's level of original/supervisory jurisdiction as Dashboard's access has been provided at L1, L2 and L3 level respectively.

#### 8. How can I expand the graph for a larger view?

You can click  icon to expand the graph for a larger view.

#### 9. How can I undo last change done on the Dashboard?

You can click  icon to undo last change done on the Dashboard.

#### 10. How can I redo the last change done on the Dashboard?

You can click  icon to redo last change done on the Dashboard.


#### 11. How can I Reset Dashboard to its last saved date on the Dashboard?

You can click  icon to Reset Dashboard to its last saved date on the Dashboard.

#### 12. How can I search the entire repository to view reports?

You can enter the search parameter (name of reports) in the Search box provided on the top right of the page to search for any reports.

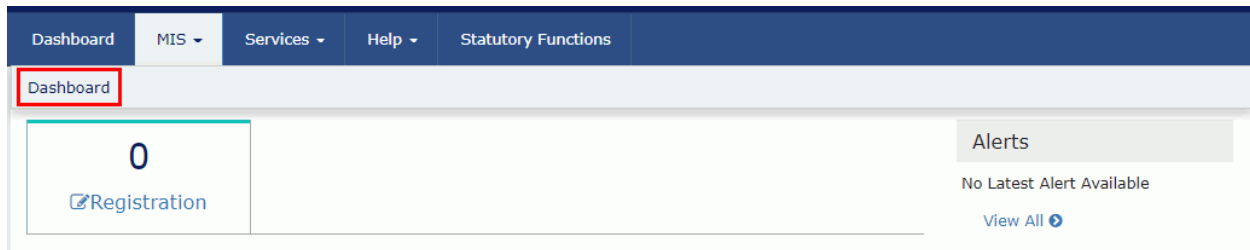
### 13. Is there any Help available for Jasper Reports?

Please click on Help  link to view the Help related to Jasper Reports. Once you click the Help link, a new window will open with Help contents.

# Manual > MIS Dashboard

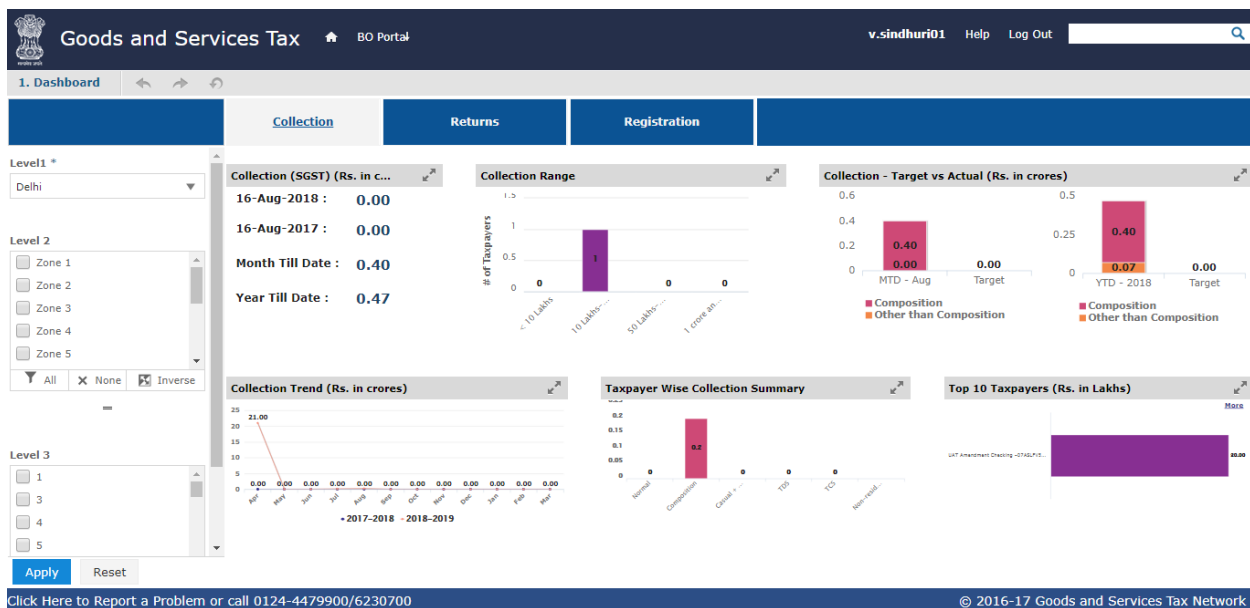
## How can I view MIS on my Dashboard?

1. Login to the Tax Official's interface of GST Portal with your login credentials.
2. Click the **MIS > Dashboard** link in the menu header bar to display the New MIS Dashboard screen.

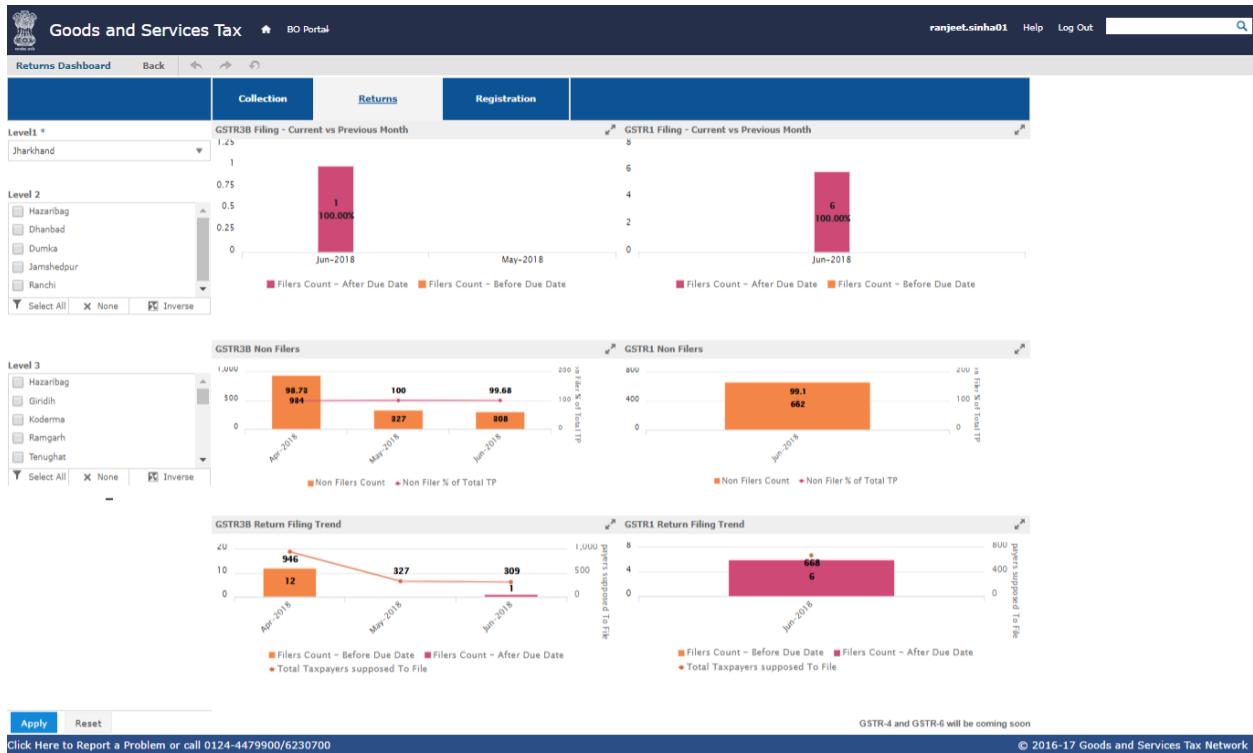


3. MIS Dashboard is displayed with Collection, Returns or Registration sections.  
By default, Collection section tab is displayed.

### 3 (a). Collection Dashboard:



### 3 (b).Returns Dashboard:



### 3 (c).Registration Dashboard:

3 (c).1.1. You can click the **Total Pendency** hyperlink to view the total pendency details.



3 (c).1.2. Total Pendency details are displayed in a new window.



3 (c).2.1. You can click the **Pendency of New Registration** hyperlink to view the pendency of new registration application.

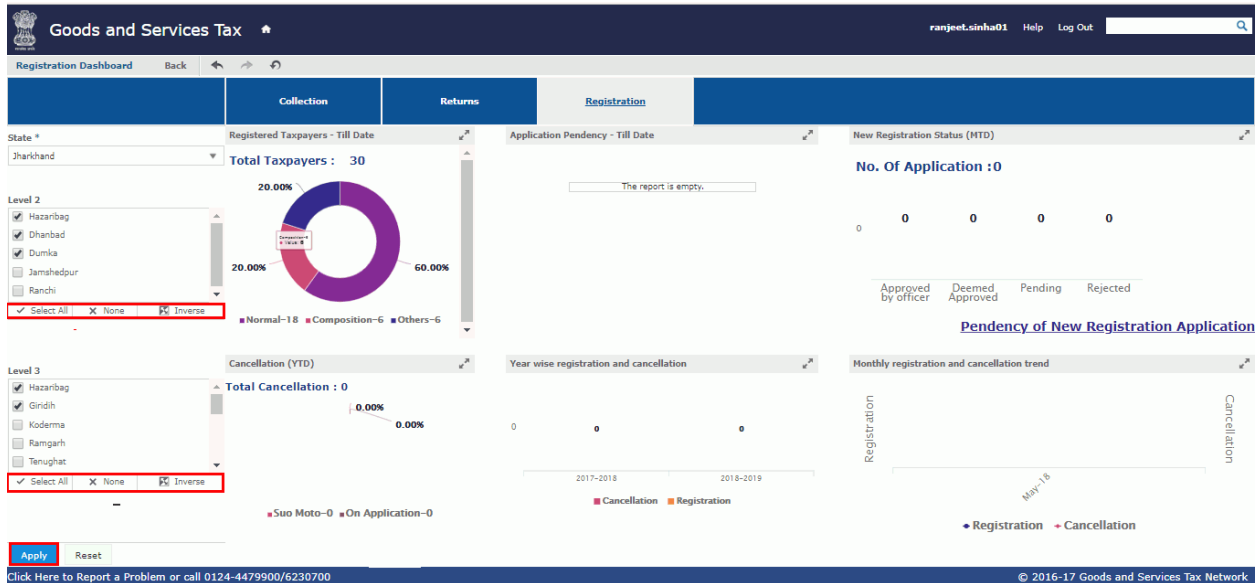


3 (c).2.2. Pendency of new registration application is displayed in a new window.

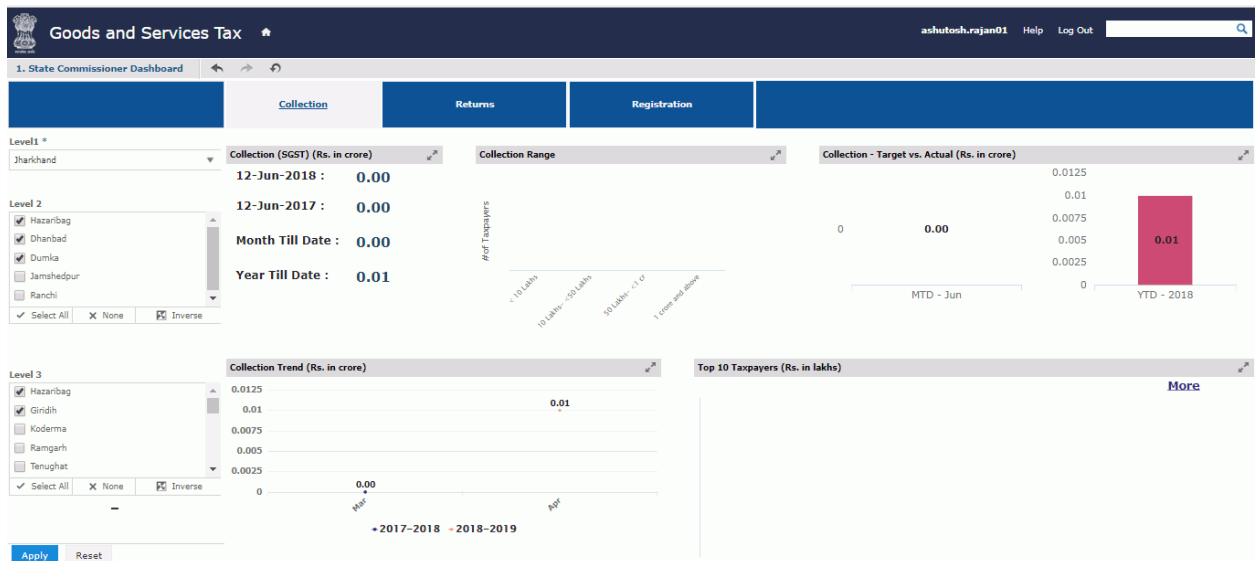


4. In case you want to drill down further, you can select the appropriate value in the input parameters in the left hand side of the dashboard.

5. Click the **Apply** button.



6. Based on the selected input parameters, data on the Dashboard is displayed.



**Other available features in input parameters are explained below:**

a) **Reset:** You can click the **Reset** button in case you want to go back to reset the changes applied to Level 1 and Level 2 choices.

Before

State \*

Jharkhand

Level 2

☒ Hazaribag

☒ Dhanbad

☒ Dumka

☐ Jamshedpur

☐ Ranchi

☒ Select All

☒ None

☒ Inverse

Level 3

☒ Hazaribag

☒ Giridih

☐ Koderma

☐ Ramgarh

☐ Tenughat

☒ Select All

☒ None

☒ Inverse

Apply

Reset

After

State \*

Jharkhand

Level 2

☐ Hazaribag

☐ Dhanbad

☐ Dumka

☐ Jamshedpur

☐ Ranchi

☒ Select All

☒ None

☒ Inverse

Level 3

☐ Hazaribag

☐ Giridih

☐ Koderma

☐ Ramgarh

☐ Tenughat

☒ Select All

☒ None

☒ Inverse

Apply

Reset

b) **Select All**: You can click the **Select All** link in case you want to select all the options in Level 1 or Level 2 choices.

Before

State \*

Jharkhand

Level 2

- ☐ Hazaribag
- ☐ Dhanbad
- ☐ Dumka
- ☐ Jamshedpur
- ☐ Ranchi

☒ Select All ☐ None ☒ Inverse

Level 3

- ☐ Hazaribag
- ☐ Giridih
- ☐ Koderma
- ☐ Ramgarh
- ☐ Tenughat

☒ Select All ☐ None ☒ Inverse

Apply Reset

After

State \*

Jharkhand

Level 2

- ☒ Hazaribag
- ☒ Dhanbad
- ☒ Dumka
- ☒ Jamshedpur
- ☒ Ranchi

☒ Select All ☐ None ☒ Inverse

Level 3

- ☐ Hazaribag
- ☐ Giridih
- ☐ Koderma
- ☐ Ramgarh
- ☐ Tenughat

☒ Select All ☐ None ☒ Inverse

Apply Reset


c) **None**: You can click the **None** link in case you want to deselect all the options in Level 1 or Level 2 choices.

Before

State \*  
Jharkhand ▼


Level 2

- ☒ Hazaribag
- ☒ Dhanbad
- ☒ Dumka
- ☒ Jamshedpur
- ☒ Ranchi

✓ Select All **✕ None**  Inverse

Level 3

- ☐ Hazaribag
- ☐ Giridih
- ☐ Koderma
- ☐ Ramgarh
- ☐ Tenughat

✓ Select All ✕ None 

—


Apply Reset

After

State \*  
Jharkhand ▼


Level 2

- ☐ Hazaribag
- ☐ Dhanbad
- ☐ Dumka
- ☐ Jamshedpur
- ☐ Ranchi

✓ Select All ✕ None  Inverse

Level 3

- ☐ Hazaribag
- ☐ Giridih
- ☐ Koderma
- ☐ Ramgarh
- ☐ Tenughat

✓ Select All ✕ None 

—

Apply Reset

d) **Inverse (in reverse order)**: You can click the **Inverse** link in case you want to inverse the selections made in Level 1 or Level 2 choices.

## Before

State \*

Jharkhand ▼

Level 2

☒ Hazaribag  
☒ Dhanbad  
☐ Dumka  
☐ Jamshedpur  
☐ Ranchi

☒ Select All ☐ None ☒ Inverse

Level 3

☐ Hazaribag  
☐ Giridih  
☐ Koderma  
☐ Ramgarh  
☐ Tenughat

☒ Select All ☐ None ☐ Inverse

—

Apply Reset

## After

State \*

Jharkhand ▼

Level 2

☐ Hazaribag  
☐ Dhanbad  
☒ Dumka  
☒ Jamshedpur  
☒ Ranchi

☒ Select All ☐ None ☒ Inverse

Level 3

☐ Dumka  
☐ Pakur  
☐ Sahebganj  
☐ Godda  
☐ Deoghar

☒ Select All ☐ None ☒ Inverse

—

Apply Reset

# Appeal

## Overview > Appeal

### Restore Registration Application

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### Internal Review Cell

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### File an Appeal before the First Appellate Authority

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### Upload details of Appeal to Higher Authority (Other than First Appeal)

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### Conduct Revision Order Proceedings

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## Overview > Appeal

### Restore Registration Application

- [FAQs](#)
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### Internal Review Cell

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### File an Appeal before the First Appellate Authority

- [FAQs](#)
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### Upload details of Appeal to Higher Authority (Other than First Appeal)

- [FAQs](#)
- [Manual](#)

### View Cause List

- [FAQs](#)
- [Manual](#)

### Conduct Revision Order Proceedings

- [FAQs](#)
- [Manual](#)

# Restore Registration Application

## FAQs > Restore Registration Application

### 1. Can I restore Registration of applications which have been rejected by me?

Yes, you can restore Registration of ARN's which have been rejected by you ONLY in case applicant/ taxpayer has filed an appeal against Rejection order and appellate Authority has issued the Order in applicant's favor on the basis of which registration can be restored in the GST system.

### 2. Which Registration applications can be restored through Restore Application functionality?

Restore Registration functionality can be used to restore following Registration Applications:

- a. Registration Applications viz, Normal Taxpayer/ Composition scheme/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit
- b. Registration of UIN
- c. Enrolment of GST Practitioner

### 3. Is there any time limit for Tax Official to approve the Rejected ARN with Appeal in Favor of the applicant?

There is no time limit prescribed under law for Tax Official to approve the Rejected ARN in compliance of the order of Appellate Authority. However, it is responsibility of the proper officer to follow the direction of the Appellate Authority if order has achieved finality and approve the registration in time.

### 4. What will be the effective date of restoring the Registration Application?

Effective Date of restoring the registration application will be the same date as mentioned in the application. However:

- If difference between "Date on which liable to register arises" and "Date of ARN for application for registration" is less than or equal to 30 days, then it will be the date of liability.
- If the difference between "Date on which liable to register arises" and "Date of ARN for application for registration" exceeds 30 days' date on which application was rejected, then it will be the date of grant of registration.

# Manual > Restore Registration Application

## 1. How can I restore the Registration application?

To restore the Registration application, perform following steps:

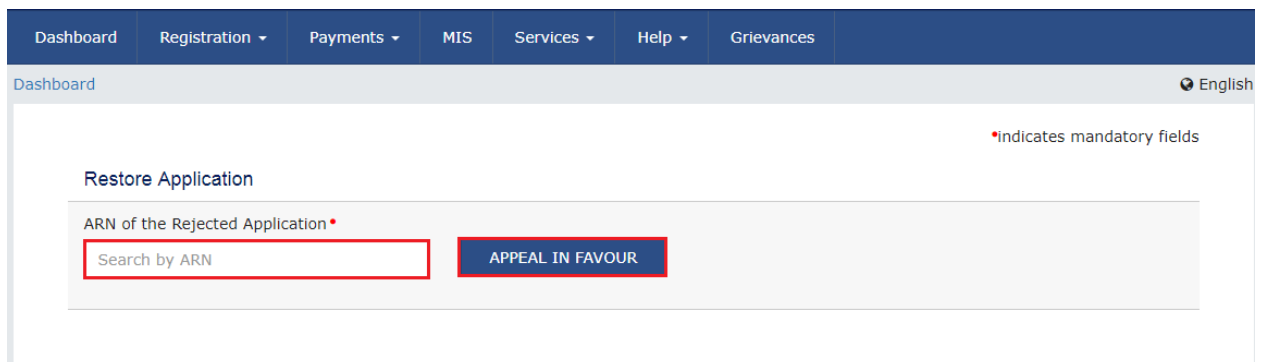
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Registration > Registration> Restore Application** command.



The screenshot shows the GST Portal navigation menu. The 'Registration' dropdown is open, displaying a list of options. The 'Restore Registration' option is highlighted with a red rectangular box.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾	Grievances
Registration Cancellation						
New Registration						
Enrolment by Existing Taxpayer						
TDS/ TCS						
UN Body/ Embassy/ ONP						
Extension of Registration period						
Non Resident Online Service Provider						
Amendment						
Withdrawal from Composition						
Non Resident Taxable Person						
Allotment of UIN						
Field Visit						
Restore Registration						

3. On clicking the link, a screen will open. In the **ARN of the Rejected Application** field, enter the ARN of the rejected application for which registration needs to be restored.
4. Click the **APPEAL IN FAVOUR** button.



The screenshot shows the 'Restore Application' form. It features a text input field labeled 'ARN of the Rejected Application' with a red asterisk indicating it is mandatory. Below the field is a search bar with the placeholder text 'Search by ARN'. To the right of the search bar is a blue button labeled 'APPEAL IN FAVOUR'.

Restore Application

ARN of the Rejected Application \*

Search by ARN

APPEAL IN FAVOUR

The system will validate whether the status of ARN which is entered by the Tax Official is 'Rejected'. If the status is Rejected, the Restore Application page is expanded to enable you to enter further details of the appeal.

If ARN status is not 'Rejected' in the system, an error message is displayed on the screen indicating ARN is already approved.

5. In the **Remarks** section, add the remarks.

6. You need to attach the 'Appeal Order issued in favor of applicant as an evidence for restoring the registration. Click the **Choose File** button and attach the Appeal Order in favor of the applicant.

**Note:** Document attachment type should be only PDF or JPEG and maximum limit of the document upload is 2 MB.

7. In the **Place of Approver** field, enter the place of approver.

8. Click the **APPROVE** button to approve the Registration application.

\* indicates mandatory fields

### Restore Application

ARN of the Rejected Application \*

AA070817000084H

APPEAL IN FAVOUR


ARN Details

ARN	Legal Name	PAN Number
AA070817000084H	gst training	AQXCV8540M
Mobile Number	Date Of Submission	Date Of Rejection
9447925025	21-08-2017	22-08-2017

Remarks \*

Appeal order is attached. Approved.]

Attach Document \*



DELETE

Place of Approver \*

Bangalore

APPROVE

Registration Certificate will be generated and digitally signed by the Tax Official.

**Note:**

- On Approval, work-item will get closed. Status of the ARN will change to "Approved".
- Registration Certificate will be available on the taxpayers' dashboard to view, print or download.
- The Primary Authorized Signatory will be communicated about approval of the Registration application through SMS or Email.

# Proceedings and Order of Appeal Applications (Form GST APL-02 and APL-04)

## FAQs > Proceedings and Order of - Appeal filed by Taxpayer and Tax Department (Form GST APL-02 and APL-04)

### 1. I am not getting Filing Appeal Inbox link in my Dashboard. Why?

You may not have been assigned the role of Appellate Authority by the state admin. Request your state admin to allocate you the Appellate Authority role. Once the role is assigned, you will be allocated Appeal Inbox module for further action.

Click [here](#) to learn about the various roles available in Tax Officials Interface and how a Admin can assign the role to Tax Officials.

### 2. What are the steps involved in Proceedings & Order of First Appeal?

All the Appeals submitted by the Appellant's (Taxpayer/ Tax Official) will land on the First Appellate Authority's Dashboard.

The First Appellate Authority after verifying the form of Appeal will issue a date of hearing for the Appeal. The First Appellate Authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant adjournment to the parties and adjourn the hearing of the appeal for reasons to be recorded in writing. The First Appellate Authority after making such inquiry as may be necessary, pass such an order, confirming, modifying or annulling the decision or order appealed against.

### 3. Who can file an Appeal?

Application for appeal has to be submitted by the Taxpayer or any other person, if aggrieved with the order/decision of the adjudicating authority passed under the provisions of the Act. The proper officer of the tax department can also file appeal.

### 4. Who are Appellants?

Appellants are either Taxpayers/other persons who are aggrieved with the order /decision of the adjudicating authority, or a Tax Department Officials, when authorised by the Commissioner, to file an appeal to the Appellate Authority.

## 5. How can I admit an appeal application?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Orders > ADMIT APPEAL APPLICATION >** option.

## 6. Before admitting the application, I want to examine the payments details from the liability register. Where is this available on the GST Portal?

To examine the payments details from the liability register, perform following steps:

1. Navigate to **Services > Taxpayer Account > Get Taxpayer Details** option.
2. Enter **GSTIN/UIN/Temporary ID**.
3. Click the **GO** button. Details, along with the hyperlinks to the Electronic Cash and Credit Ledgers/Registers will be displayed. You can click the hyperlinks to examine the payments details.

## 7. How can I reject an appeal application?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Orders > REJECT APPEAL APPLICATION >** option.

## 8. Can the Appellate Authority pass an "appeal order" only if the application is admitted?

Yes. The Appellate Authority will pass "appeal order" only if the application is admitted. In case the application is rejected, the Authority cannot pass the "appeal order".

## 9. What happens after I admit an application?

On successful admission of Application, following actions take place:

- Status of the application on the GST Portal will change from "Appeal Submitted" to "Appeal Admitted".
- An email will be sent to the Appellant, with Jurisdictional Officer and Concerned Officer in copy, regarding the Admission of Application.
- An SMS will be sent to Taxpayer only regarding the Admission of Application.

## 10. What happens when appeal is rejected?

On rejection of an Application, following actions take place:

- Status of application on the GST Portal will change from Appeal Submitted to Appeal Rejected.
- An SMS and email will be sent to the Appellant regarding the Rejection of Application.

## 11. How can I issue a notice?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Notices** option.

## 12. Where can I view the reply filed by the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Replies** option.

## 13. In case I need to upload additional documents (invoices, offline calculations, etc.) related to a particular case on the GST Portal, where do I upload?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Reference > ADDITIONAL DOCUMENT** option.

## 14. How can I issue an adjournment?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Notices** option.

## 15. How many times adjournment can be granted?

Adjournment can be granted maximum 3 times to each party (appellant /respondent). However, Adjournment on account of administrative grounds cannot be counted.

## 16. What is the allowed time limit for an Appellant to submit certified copies before the First Appellate Authority?

The appellant need to submit certified copies within 7 (seven) days from the date of application. If certified copy is submitted after 7 (seven) days from date of application, then date of submission of certified copy will be considered as date of filing of such appeal.

## 17. How can I issue an order?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Appeal & Revision > Application Inbox > Case Detail > Orders** option.

## 18. When can I pass rectification of order?

Rectification of Appeal Order can be passed, if there is a mistake which is apparent on the records. Application for rectification can be submitted within 3 months from the date of order, sought to be rectified.

## 19. On what grounds can the First Appellate Authority reject the application?

Rejection may be on the ground of time limit or non-payment of admitted tax/pre-deposit or non-receipt of certified copies or any other reason as specified by the Appellate Authority.

## 20. What entries are passed in Part-II of the Liability Register when a demand related order is passed?

When demand related order is passed, the GST Portal creates entries in Part-II of the Liability Register as under:

- Debit entry against a new demand Id for demand raised through Appeal order.
- Credit entry against old demand Id for the amount under dispute.
- Transfer out entry from old Demand Id to new Demand Id for the remaining balance in old Demand Id to make old Demand id balance NIL.
- Transfer In entry to new Demand Id from old Demand Id.
- When Appeal is rejected, no entries in Liability Register and the existing demand Id will continue.

## 21. What are the various status of the application for Proceedings & Order of First Appeal?

The list below provides the list of statuses of the application for Proceedings & Order of First Appeal:

1. **Appeal admitted:** Appeal application Form is successfully admitted by taxpayer or concerned person
2. **Hearing notice issued:** When notice for hearing is issued by First Appellate Authority
3. **Counter reply received:** When Counter Reply is received against notice
4. **Show cause notice issued:** When Show cause notice is issued to taxpayer or concerned person
5. **Appeal order passed:** Appeal is confirmed/modified/rejected by First Appellate Authority
6. **Adjournment granted:** When hearing is adjourned and next date of hearing is issued
7. **Rectification request received:** When application is filed for Rectification of order
8. **Rectification request rejected:** When application for Rectification is rejected
9. **Rectification order passed:** When application for Rectification is passed

## 22. Where can the taxpayers view the notice issued to them?

After logging in to the GST portal, the taxpayers can navigate to **Services > My Applications > Select Case > Notices** option. Or, he can view this under **Services > User Services > Additional Notices & Order** option.

### **23. Does a taxpayer get any intimation about the notice or order issued to them?**

Taxpayer will get intimation of all notices and orders issued to them through SMS and e-mail.

# Manual > Proceedings and Order of - Appeal filed by Taxpayer (Form GST APL-02 and APL-04)

## How can I (in the role of Appellate Authority) initiate proceedings and hearing process for disposing Appeal application?

To initiate proceedings and hearing process for disposing Appeal application, in the role of Appellate Authority, perform following steps:

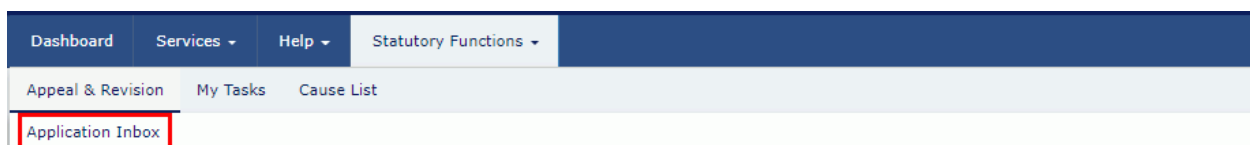
- A. [Go to Appeal application page by either searching for the ARN \(Application Reference Number\)/GSTIN/Status/Period](#)
- B. [View Appeal Application Documents submitted by the taxpayer](#)
- C. Issue an Order
  - C (1) [Admit Appeal Application](#)
  - C (2) [Reject Appeal Application](#)
- D. [Issue a Show Cause Notice \(SCN\)](#)
- E. [View Replies by the Appellant & Respondent, if any](#)
- F. [Issue Personal Hearing Notice, if any](#)
- G. [Issue an Adjournment, if needed](#)
- H. [Issue an Appeal Order](#)
- I. [Add Additional Document, if any](#)

**Click each hyperlink above to know more.**

## A. Go to Appeal application page by either searching for the ARN (Application Reference Number)/GSTIN/Status/Period

To go to Appeal application page, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Application Inbox** option.



4. Select the **Appeal filed by Tax Payer** option.



5. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN/Temporary ID/UIN**, **Status** or **Period From and Period To Date**  
**Note:** You must enter data in at least one of the field to proceed.

6. Click the **SEARCH** button.

Dashboard > Appeal English

Appeal Application

ARN: Enter ARN

GSTIN/Temporary ID/UIN: Enter GSTIN

Status: SELECT

Period From: DD/MM/YYYY

Period To: DD/MM/YYYY

SEARCH

ARN	Date of Application	Form No	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
<a href="#">AD0707180000388</a>	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIVED	Haripriya Santhanam	Appeal Submitted
<a href="#">AD070718000027B</a>	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIVED	Haripriya Santhanam	Appeal Submitted
<a href="#">AD070718000026D</a>	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIVED	Haripriya Santhanam	Appeal Submitted
<a href="#">AD070718000025F</a>	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIVED	Haripriya Santhanam	Appeal Submitted
<a href="#">AD070718000024H</a>	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIVED	Haripriya Santhanam	Appeal Submitted
<a href="#">AD070718000023J</a>	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIVED	Haripriya Santhanam	Appeal Submitted
<a href="#">AD070718000012M</a>	10/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIVED	Haripriya Santhanam	Appeal Submitted
<a href="#">AD070718000011O</a>	10/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIVED	Haripriya Santhanam	Appeal Submitted

7. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.

Dashboard > Appeal
English

### Appeal Application

ARN

GSTIN/Temporary ID/UIN

Status

Period From

Period To

ARN	Date of Application	Form No	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
AD070718000040N	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Admitted
AD070718000033I	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Admitted
AD070718000031M	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Admitted

8. **Appeal** Case Detail page is displayed. From this page, you can initiate Proceedings and Hearing process for disposing Appeal related to this particular case by operating on the tabs provided at the left-hand side of the page: **APPLICATIONS**, **NOTICES**, **REPLIES**, **ORDERS**, **INTERNAL COMMUNICATION**, **RECTIFICATION** and **ADDITIONAL DOCUMENT**.

**Note:** On this page, the APPLICATIONS tab is selected by default.

Dashboard > Appeal
English

ARN  
AD070718000040N

GSTIN/UIN/Temporary Id  
07APIPS0052D410

Date of Application/Case Creation  
18/07/2018

Status  
Appeal Admitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED
Trade Name GST

Type of Documents	View Documents
Appeal to Appellate Authority	<a href="#">GST APL-01</a> <a href="#">Annexure</a>

[Go back to the Main Menu](#)

## B. View Appeal application document submitted by the taxpayer

To view Appeal application document submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **APPLICATIONS** tab if it is not selected by default. This tab displays the entire application, in PDF mode, with all its attachments.
2. Click the **Document** links under View Documents column to view the application and its attachments in PDF mode.

Dashboard > Appeal English

ARN <b>AD070718000040N</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Appeal Admitted</b>
-------------------------------	--	--	----------------------------------

**APPLICATIONS**  
NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

**Legal Name** NURUL MOHAMADBHAI SAIYED **Trade Name** GST

Type of Documents	View Documents
Appeal to Appellate Authority	<a href="#">GST APL-01</a> <a href="#">Annexure</a>

[Go back to the Main Menu](#)

## C (1) Admit an Appeal Application

To admit an appeal application, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **ADMIT APPEAL APPLICATION**.

<b>APPLICATIONS</b> NOTICES REPLIES <b>ORDERS</b> INTERNAL COMMUNICATION RECTIFICATION ADDITIONAL DOCUMENT	<p><b>Legal Name</b> ANGAD JASBIRSINGH ARORA <b>Trade Name</b> Appeal Test</p> <p><b>ADD ORDER</b> ▾</p> <ul style="list-style-type: none"> <li>APPEAL ORDER</li> <li>RECTIFICATION ORDER</li> <li><b>ADMIT APPEAL APPLICATION</b></li> <li>REJECT APPEAL APPLICATION</li> </ul>
--	--

Order Number	Order Category	Date of Order	Passed By	Documents
--------------	----------------	---------------	-----------	-----------

3. The **Admit Appeal Application** page is displayed.

APPLICATIONS	<b>Legal Name</b> ANGAD JASBIRSINGH ARORA		<b>Trade Name</b> Appeal Test
NOTICES			
REPLIES			
<b>ORDERS</b>			
INTERNAL COMMUNICATION			
RECTIFICATION			
ADDITIONAL DOCUMENT			

### Form GST APL-02: Acknowledgment of submission of Appeal

**Reference Number** \*

Order Number

[Generate Reference Number](#)

Click on the link "Generate Reference Number" to generate a new Reference Number.

**Date of Appeal** \*

05/09/2018

**Upload Supporting Documents**

Enter Document Description

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

**Place** \*

Ghatak 1 (Ahmedabad):R

**Date**

10/09/2018

BACK

PREVIEW

SUBMIT

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

5. Click the **Choose File** button to upload any supporting document if required.

**Note :**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.
- Click on Add Document button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

6. Place is auto-populated. However, you can edit the same.

7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

APPLICATIONS	<b>Legal Name</b> ANGAD JASBIRSINGH ARORA		<b>Trade Name</b> Appeal Test	
NOTICES				
REPLIES				
<b>ORDERS</b>				
INTERNAL COMMUNICATION				
RECTIFICATION				
ADDITIONAL DOCUMENT				

### Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number\*  
  
[Generate Reference Number](#)

Date of Appeal\*  
05/09/2018

**Upload Supporting Documents**  
Enter Document Description  
  
 No file chosen

Place\*

Date

Click on the link "Generate Reference Number" to generate a new Reference Number.

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

8. Check the system-generated draft order carefully to rule out any discrepancy.

## FORM GST APL – 02

[Refer Rule 108(3)]

### Acknowledgment for submission of appeal

Name of applicant	GSTIN/Temp ID/UIN	Date
ANGAD JASBIRSINGH ARORA	24AJIPA1572E9ZJ	10/09/2018

Your appeal has been successfully filed against ARN # AD240918000002N.

1. Reference Number -	ZA240918000027S
2. Date of filing -	05/09/2018
3. Time of filing -	02:52 PM
4. Place of filing -	Bangalore
5. Name of the person filing the appeal -	ANGAD ARORA
6. Amount of pre-deposit -	NA
7. Date of acceptance of appeal -	10/09/2018
8. Date of appearance -	Date : NA
9. Court Number/ Bench	Court : NA

Place : Ghatak 1 (Ahmedabad):Range - 1:Division - 1:Gujarat  
Date : 10/09/2018

Name : MUKESH DHANJIBHAI KARSHALA  
Designation : Commercial Tax Officer  
On behalf of Appellate Authority

9. Go back to the Order page. Click **SUBMIT**.

APPLICATIONS	<b>Legal Name</b> ANGAD JASBIRSINGH ARORA	<b>Trade Name</b> Appeal Test
NOTICES		
REPLIES		
<b>ORDERS</b>		
INTERNAL COMMUNICATION		
RECTIFICATION		
ADDITIONAL DOCUMENT		

**Form GST APL-02: Acknowledgment of submission of Appeal**

Reference Number \*  
  
[Generate Reference Number](#)

Date of Appeal \*  
**05/09/2018**

**Upload Supporting Documents**  
Enter Document Description  
  
 No file chosen

Place \*

Date

Click on the link "Generate Reference Number" to generate a new Reference Number.


File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

10. Click **PROCEED** button.



## Warning

You are about to Submit GST APL - 02. Would you like to proceed?

11. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD240918000002N	10/09/2018	24AJIPA1572E9ZJ

## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

12. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

13. The updated **Case Detail** page is displayed, with the table containing the record of the order just admitted and the **Status** updated to "Appeal Admitted". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the taxpayer's dashboard.

Dashboard > Appeal English

ARN <b>AD240918000002N</b>	GSTIN/UIN/Temporary Id <b>24AJIPA1572E9ZJ</b>	Date of Application/Case Creation <b>05/09/2018</b>	Status <b>Appeal Admitted</b>
-------------------------------	--	--	----------------------------------

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name ANGAD JASBIRSINGH ARORA Trade Name Appeal Test

ADD ORDER +

Order/Reference Number	Order Category	Date of Order	Passed By	Documents
ZA2409180000027S	ADMIT APPEAL APPLICATION	10/09/2018	MUKESH DHANJIBHAI KARSHALA	<a href="#">GST APL-02</a>

[Go back to the Main Menu](#)

## C (2) Reject an Appeal Application

To reject an appeal application, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **REJECT APPEAL APPLICATION**.

Dashboard > Appeal English

ARN <b>AD0707180000388</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Appeal Submitted</b>
-------------------------------	--	--	-----------------------------------

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

ADD ORDER ▾

APPEAL ORDER

RECTIFICATION ORDER

ADMIT APPEAL APPLICATION

**REJECT APPEAL APPLICATION**

Order Number	Order Category	Date of Order	Passed By	Documents
--------------	----------------	---------------	-----------	-----------

3. The **Reject Appeal Application** page is displayed.

APPLICATIONS	<b>Legal Name</b> NURUL MOHAMADBHAI SAIYED		<b>Trade Name</b> GST	
NOTICES				
REPLIES				
<b>ORDERS</b>	<b>Form GST APL-02: Acknowledgment of submission of Appeal</b>			
INTERNAL COMMUNICATION	<b>Reference Number</b> <span style="color: red;">*</span> <input type="text" value="Order Number"/> <a href="#">Generate Reference Number</a>		ⓘ Click on the link "Generate Reference Number" to generate a new Reference Number.	
RECTIFICATION	<b>Date of Appeal</b> <span style="color: red;">*</span> <input type="text" value="18/07/2018"/>			
ADDITIONAL DOCUMENT	<b>Reason for Rejection</b> <span style="color: red;">*</span> <input type="text" value="Select"/>			
<b>Upload Supporting documents</b> Enter Document Description <input type="text"/> <input type="button" value="Choose File"/> No file chosen				
ⓘ File with PDF or JPEG format is only allowed. ⓘ Maximum file size for upload is 5MB. ⓘ Maximum 2 other documents can be attached in the application. ⓘ Click on <b>Add Document</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.				
<b>Place</b> <span style="color: red;">*</span> <input type="text" value="100:Zone 9:Delhi"/>				
<b>Date</b> <input type="text" value="07/08/2018"/>				
<div> <input type="button" value="BACK"/> <input type="button" value="PREVIEW"/> <input type="button" value="SUBMIT"/> </div>				

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- Date of appeal is auto-populated. However, you can edit the same.
- Select the **Reason of Rejection** from the drop-down list.

**Reason for Rejection** \*

Select  
 Non/Short-Payment of admitted tax/interest/penalty & 10% disputed amount  
**Non receipt of certified copies**  
 Delay in submission of Appeal  
 Other reason

- Click the **Choose File** button to upload any supporting document if required.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.

- Click on Add Document button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.
8. Place is auto-populated. However, you can edit the same.
9. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

APPLICATIONS	<b>Legal Name</b> NURUL MOHAMADBHAI SAIYED		<b>Trade Name</b> GST
NOTICES			
REPLIES			
<b>ORDERS</b>	<b>Form GST APL-02: Acknowledgment of submission of Appeal</b>		
INTERNAL COMMUNICATION	Reference Number *	<input type="text" value="ZA0708180000311"/> <small>Click on the link "Generate Reference Number" to generate a new Reference Number.</small>	
RECTIFICATION	<a href="#">Generate Reference Number</a>		
ADDITIONAL DOCUMENT	Date of Appeal *	<input type="text" value="18/07/2018"/>	
	Reason for Rejection *	<input type="text" value="Non receipt of certified copies"/>	
	<b>Upload Supporting documents</b>	<small>File with PDF or JPEG format is only allowed.</small> <small>Maximum file size for upload is 5MB.</small> <small>Maximum 2 other documents can be attached in the application.</small> <small>Click on <b>Add Document</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.</small>	
	Enter Document Description	<input type="text"/>	
	<input type="button" value="Choose File"/> No file chosen		
	Place *	<input type="text" value="100:Zone 9:Delhi"/>	
	Date	<input type="text" value="07/08/2018"/>	
	<div> <input type="button" value="BACK"/> <input type="button" value="PREVIEW"/> <input type="button" value="SUBMIT"/> </div>		

10. Check the system-generated draft order carefully to rule out any discrepancy.

## FORM GST APL – 02

[Refer Rule 108(3)]

### Acknowledgment for submission of appeal

Name of applicant	GSTIN/Temp ID/UIN	Date
NURUL MOHAMADBHAI SAIYED	07AIPS0052D410	07/08/2018

Your appeal against ARN # AD0707180000388 has been rejected.

1. Reference Number -	ZA0708180000311
2. Date of filing -	18/07/2018
3. Time of filing -	03:18 PM
4. Place of filing -	gfgd
5. Name of the person filing the appeal -	NURUL SAIYED
6. Amount of pre-deposit -	₹ 50
7. Date of rejection of appeal -	07/08/2018
8. Reason for rejection -	Non receipt of certified copies
9. Date of appearance -	Date : NA Time : NA
10. Court Number/ Bench	Bench : NA

Place : 100 Zone 9 Delhi  
Date : 07/08/2018

Name : Pallavi Test Infy  
Designation : Joint Commissioner  
On behalf of Appellate Authority

11. Go back to the Order page. Click **SUBMIT**.

APPLICATIONS	<b>Legal Name</b> NURUL MOHAMADBHAI SAIYED		<b>Trade Name</b> GST
NOTICES			
REPLIES			
<b>ORDERS</b>			
INTERNAL COMMUNICATION			
RECTIFICATION			
ADDITIONAL DOCUMENT			

### Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number \*  
  
[Generate Reference Number](#)

i Click on the link "Generate Reference Number" to generate a new Reference Number.

Date of Appeal \*

Reason for Rejection \*

**Upload Supporting documents**  
Enter Document Description  
  
 No file chosen

i File with PDF or JPEG format is only allowed.  
i Maximum file size for upload is 5MB.  
i Maximum 2 other documents can be attached in the application.  
i Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Place \*

Date

12. Click **PROCEED** button.

## Warning

You are about to Submit GST APL - 02. Would you like to proceed?

13. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD0707180000388	07/08/2018	07APIPS0052D410

## Warning

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Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

14. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

15. The updated **Case Detail** page is displayed, with the table containing the record of the order just rejected and the **Status** updated to "Appeal Rejected". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the taxpayer's dashboard.

Dashboard > Appeal English

ARN <b>AD0707180000388</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Appeal Rejected</b>
-------------------------------	--	--	----------------------------------

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

<b>Legal Name</b> NURUL MOHAMADBHAI SAIYED	<b>Trade Name</b> GST
--	-----------------------

Order/Reference Number	Order Category	Date of Order	Passed By	Documents
ZA0708180000311	REJECT APPEAL APPLICATION	07/08/2018	Pallavi Test Infy	<a href="#">GST APL-02</a>

[Go back to the Main Menu](#)

## D. Issue a Show Cause Notice (SCN)

To issue a Show Cause Notice (SCN) to a taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Personal Hearing/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **SHOW CAUSE NOTICE**.

Dashboard > Appeal English

ARN AD070718000027B	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/07/2018	Status Appeal Admitted
------------------------	---	---	---------------------------

APPLICATIONS  
**NOTICES**  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

**ADD NOTICE +**  
SHOW CAUSE NOTICE  
PERSONAL HEARING  
ADJOURNMENT

Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
Date	Place						

3. The SCN page is displayed.

APPLICATIONS	Type of Notice : <b>SHOW CAUSE NOTICE</b>	
<b>NOTICES</b>	Notice No. <span style="color:red">●</span> <input type="text" value="Notice Number"/> <a href="#">Generate Notice Number</a> ⓘ Click on the link "Generate Notice Number" to generate a new Notice Number.	Recipient Of Notice <span style="color:red">●</span> <input type="text" value="Select"/>
REPLIES	Subject <span style="color:red">●</span> <input type="text" value="NATURE OF NOTICE"/>	Status of Previous Hearing <input type="text" value="Select"/>
ORDERS	Previous Date of Hearing <input type="text" value="DD/MM/YYYY"/> ⓘ	New Time of Hearing <span style="color:red">●</span> <input type="text" value="--"/> ⓘ HH <input type="text" value="--"/> ⓘ MM <input type="text" value="--"/> ⓘ
INTERNAL COMMUNICATION	New Date of Hearing <span style="color:red">●</span> <input type="text" value="DD/MM/YYYY"/> ⓘ	
RECTIFICATION	Place of Hearing <span style="color:red">●</span> <input type="text" value="VENUE"/>	
ADDITIONAL DOCUMENT	<b>Upload Supporting documents</b> Enter Document Description <input type="text"/> <input type="button" value="Choose File"/> No file chosen	ⓘ File with PDF or JPEG format is only allowed. ⓘ Maximum file size for upload is 5MB. ⓘ Maximum 2 other documents can be attached in the application. ⓘ Click on <b>Add Document</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.
	Place <span style="color:red">●</span> <input type="text" value="100:Zone 9:Delhi"/>	
	Date <input type="text" value="06/08/2018"/>	

4. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
5. Select the **Recipient of Notice** from the drop-down list.

Recipient Of Notice ●

Select ▼

Select

Appellant

Respondent

Appellant & Respondent

6. In the **Subject** field, enter the purpose of calling the hearing.
7. Select the **Previous Date of Hearing** using the calendar, if any.
8. Select the **Status of Previous Hearing** from the drop-down list, if any.


### Status of Previous Hearing

Select ▼

Select

- Hearing Attended
- Hearing Adjourned by on the request of Appellant
- Hearing Adjourned by on the request of Respondent
- Hearing Adjourned on the request of appellate authority on administrative ground

9. Select the **New Date of Hearing** using the calendar.
10. Select the **New Time of Hearing** from the drop-down list.
11. In the **Place of Hearing** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
12. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing SCN.
13. Click **PREVIEW** and a system-generated draft SCN gets downloaded into your machine as displayed.

 **Goods and Services Tax**

Skip to Main Content A+ A- Pallavi Test Infy - 100, Delhi 0 21

Dashboard Services Help Statutory Functions

Dashboard Appeal English

ARN  
**AD070718000027B**

GSTIN/UIN/Temporary Id  
**07APIPS0052D410**

Date of Application/Case Creation  
**18/07/2018**

Status  
**Appeal Admitted**

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Type of Notice : **SHOW CAUSE NOTICE**

Notice No. \*  
ZA070818000034V  
[Generate Notice Number](#)  
Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject \*  
SCN

Previous Date of Hearing  
DD/MM/YYYY

New Date of Hearing \*  
09/08/2018

Place of Hearing \*  
Delhi

**Upload Supporting documents**  
Enter Document Description  
  
[Choose File](#) No file chosen

Place \*  
100:Zone 9:Delhi

Date  
07/08/2018

Recipient Of Notice \*  
Respondent

Status of Previous Hearing  
Select

New Time of Hearing \*  
10 HH 00 MM AM

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

[BACK](#) [PREVIEW](#) [SUBMIT](#)

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Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

[Click Here to Report a Problem](#) or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

14. Check the system-generated draft notice carefully to rule out any discrepancy.

**Office of the Appellate Authority, Delhi**  
100:Zone 9:Delhi

**Show Cause Notice**

Notice Number : ZA070818000034V  
Date : 07/08/2018

Appeal No : AD070718000027B  
Date of Appeal : 18/07/2018

As per the information available on record of hearing in this matter and the reasons mentioned in the attached Annexure, it appears that either or all of following have taken place

- (i) You have not paid tax dues completely; or
- (ii) Refund has been released erroneously; or
- (iii) Input tax credit has been wrongly availed for the order in appeal

Therefore, you are hereby directed to show cause as to why the appropriate order, as described under subsection (11) of Section 107 of the CGST/SGST Act, should not be passed in this matter. You may furnish your reply along with relevant documents to the undersigned by the date and time specified below:-

S. No.	Particulars	Details
1	Date of Personal Hearing	09/08/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the above mentioned date and time.

Place : 100:Zone 9:Delhi  
Date : 07/08/2018

Name : Pallavi Test Infy  
Designation : Joint Commissioner  
Jurisdiction : 100:Zone 9:Delhi

15. Go back to the Notice page. Click **SUBMIT**.

Goods and Services Tax

Skip to Main Content

0

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Dashboard

Services

Help

Statutory Functions

English

Dashboard

Appeal

ARN

AD070718000027B

GSTIN/UIN/Temporary Id

07APIPS0052D410

Date of Application/Case Creation

18/07/2018

Status

Appeal Admitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Type of Notice : SHOW CAUSE NOTICE

Notice No. \*

ZA070818000034V

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject \*

SCN

Previous Date of Hearing

DD/MM/YYYY

New Date of Hearing \*

09/08/2018

Place of Hearing \*

Delhi

Upload Supporting documents

Enter Document Description

Choose File

No file chosen

Place \*

100:Zone 9:Delhi

Date

07/08/2018

Recipient Of Notice \*

Respondent

Status of Previous Hearing

Select

New Time of Hearing \*

10

HH

00

MM

AM

PM

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

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Site Last Updated on 06/11/2016 01:45 AM

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Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Tip

16. Click **PROCEED** button.

!

Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.

CANCEL

PROCEED

17. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070718000027B	07/08/2018	07APIPS0052D410

## Warning

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Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

18. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

19. The updated **Case Detail** page is displayed, with the table containing the record of the SCN just issued and the **Status** updated to "Show Cause Notice Issued".

Dashboard > Appeal English

ARN <b>AD070718000027B</b>	GSTIN/UTN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Show Cause Notice Issued</b>
-------------------------------	--	--	---

APPLICATIONS

**NOTICES**

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

ADD NOTICE +

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Act
		Date	Place						
ZA070818000034V	SHOW CAUSE NOTICE	09/08/2018 10:00 AM	Delhi	07/08/2018	Pallavi Test Infy, Joint Commissioner	NA	NA	<a href="#">Show Cause Notice</a>	N

[Go back to the Main Menu](#)

## E. View Replies by the Appellant & Respondent, if any

To view replies submitted by the Appellant & Respondent, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer/ Tax official.

Dashboard > Appeal

English

ARN AD070718000035E	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/07/2018	Status Reply Submitted
------------------------	---	---	---------------------------

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Reply Number	Notice Number	Filed By	Date of Reply	Documents	Action
ZA070718000182U	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	18/07/2018	<a href="#">Reply Document</a>	NA
ZA0707180002012	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	20/07/2018	<a href="#">Reply Document</a>	NA
ZA0707180002020	ZA070718000178J	Haripriya Santhanam	20/07/2018	<a href="#">Reply Document</a>	NA

2. Click the documents in the **Documents** section to download and ascertain their contents.

Dashboard > Appeal

English

ARN AD070718000035E	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/07/2018	Status Reply Submitted
------------------------	---	---	---------------------------

APPLICATIONS					
NOTICES					
REPLIES					
ORDERS					
INTERNAL COMMUNICATION					
RECTIFICATION					
ADDITIONAL DOCUMENT					

Reply Number	Notice Number	Filed By	Date of Reply	Documents	Action
ZA070718000182U	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	18/07/2018	<a href="#">Reply Document</a>	NA
ZA0707180002012	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	20/07/2018	<a href="#">Reply Document</a>	NA
ZA0707180002020	ZA070718000178J	Haripriya Santhanam	20/07/2018	<a href="#">Reply Document</a>	NA

[Go back to the Main Menu](#)

## F. Issue Personal Hearing Notice, if any

To issue personal hearing notice, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Personal Hearing/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **PERSONAL HEARING**.

The screenshot shows a web interface for managing case notices. On the left is a vertical sidebar with the following menu items: APPLICATIONS, NOTICES (highlighted with a red border), REPLIES, ORDERS, INTERNAL COMMUNICATION, RECTIFICATION, and ADDITIONAL DOCUMENT. To the right of the sidebar is a main content area. At the top of this area is a dark blue button labeled 'ADD NOTICE' with a downward arrow. Below this button is a light gray dropdown menu that is open, showing three options: 'SHOW CAUSE NOTICE', 'PERSONAL HEARING' (highlighted with a red border), and 'ADJOURNMENT'. To the right of the dropdown menu is a table with the following columns: 'Hearing' (subdivided into 'Date' and 'Place'), 'Issued on', 'Issued by', 'Previous Date of Hearing', 'Status of Previous Hearing', 'Documents', and 'Action'. The table is currently empty, and a horizontal scrollbar is visible at the bottom of the table area.

3. The **PERSONAL HEARING** page is displayed.

APPLICATIONS	Type of Notice : <b>PERSONAL HEARING</b>	
<b>NOTICES</b>	Notice No. <span style="color: red;">*</span> <input type="text" value="Notice Number"/> <a href="#">Generate Notice Number</a>	Recipient Of Notice <span style="color: red;">*</span> <input type="text" value="Select"/>
REPLIES		
ORDERS	ⓘ Click on the link "Generate Notice Number" to generate a new Notice Number.	
INTERNAL COMMUNICATION	Subject <span style="color: red;">*</span> <input type="text" value="NATURE OF NOTICE"/>	
RECTIFICATION		
ADDITIONAL DOCUMENT	Previous Date of Hearing <input type="text" value="DD/MM/YYYY"/> ⓘ	Status of Previous Hearing <input type="text" value="Select"/>
	New Date of Hearing <span style="color: red;">*</span> <input type="text" value="DD/MM/YYYY"/> ⓘ	New Time of Hearing <span style="color: red;">*</span> <input type="text" value="--"/> HH <input type="text" value="--"/> MM <input type="text" value="--"/>
	Place of Hearing <span style="color: red;">*</span> <input type="text" value="VENUE"/>	
	<b>Upload Supporting documents</b> Enter Document Description <input type="text"/> <input type="button" value="Choose File"/> No file chosen	ⓘ File with PDF or JPEG format is only allowed. ⓘ Maximum file size for upload is 5MB. ⓘ Maximum 2 other documents can be attached in the application. ⓘ Click on <b>Add Document</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.
	Place <span style="color: red;">*</span> <input type="text" value="100:Zone 9:Delhi"/>	
	Date <input type="text" value="06/08/2018"/>	

- Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
- Select the **Recipient of Notice** from the drop-down list.

Recipient Of Notice \*

Select ▼

Select

Appellant

Respondent

Appellant & Respondent

- In the **Subject** field, enter the purpose of calling the hearing.
- Select the **New Date of Hearing** using the calendar.
- Select the **New Time of Hearing** from the drop-down list.

9. In the **Place of Hearing** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
10. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
11. Click **PREVIEW** and a system-generated draft notice of personal hearing gets downloaded into your machine as displayed.

The screenshot displays the 'Goods and Services Tax' portal interface. The top navigation bar includes 'Dashboard', 'Services', 'Help', and 'Statutory Functions'. The main content area is titled 'Dashboard - Appeal' and shows the 'Type of Notice : PERSONAL HEARING'.

Key fields and their values are as follows:

- ARN:** AD070718000027B
- GSTIN/UIN/Temporary Id:** 07APIPS0052D410
- Date of Application/Case Creation:** 18/07/2018
- Status:** Show Cause Notice Issued
- Notice No.:** ZA070818000035T
- Recipient Of Notice:** Respondent
- Subject:** personal hearing
- Previous Date of Hearing:** DD/MM/YYYY
- New Date of Hearing:** 09/08/2018
- New Time of Hearing:** 10:00 AM
- Place of Hearing:** Delhi
- Upload Supporting documents:** No file chosen
- Place:** 100:Zone 9:Delhi
- Date:** 07/08/2018

The 'PREVIEW' button is highlighted in red. The bottom of the page shows the copyright notice '© 2016-17 Goods and Services Tax Network' and the site last updated date '06/11/2016 01:45 AM'.

12. Check the system-generated draft notice carefully to rule out any discrepancy.

Office of the Appellate Authority, Delhi  
100:Zone 9:Delhi

Notice of Personal Hearing

Notice Number : ZA070818000035T

Date : 07/08/2018

Appeal No : AD070718000027B

Date of Appeal : 18/07/2018

This is to inform you that based on the reasons mentioned in the attached Annexure, personal hearing in respect of Appeal filed before the Appellate Authority has been scheduled.

You are required to appear before the Appellate Authority either in person or through authorized representative for representing your case on the date, time and place, as mentioned in table below.

S. No.	Particulars	Details
1	Date of Personal Hearing	09/08/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi

Date : 07/08/2018

Name : Pallavi Test Infy  
Designation : Joint Commissioner  
Jurisdiction : 100:Zone 9:Delhi

13. Go back to the Notice page. Click **SUBMIT**.

Goods and Services Tax

Skip to Main Content

Pallavi Test Infy 100, Delhi

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Dashboard

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Help

Statutory Functions

Dashboard

Appeal

English

ARN

GSTIN/UIN/Temporary Id

Date of Application/Case Creation

Status

AD070718000027B

07APIPS0052D410

18/07/2018

Show Cause Notice Issued

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Type of Notice : PERSONAL HEARING

Notice No.

ZA070818000035T

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject

personal hearing

Previous Date of Hearing

DD/MM/YYYY

New Date of Hearing

09/08/2018

Place of Hearing

Delhi

Upload Supporting documents

Enter Document Description

Choose File

No file chosen

Place

100:Zone 9:Delhi

Date

07/08/2018

Recipient Of Notice

Respondent

Status of Previous Hearing

Select

New Time of Hearing

10 HH 00 MM AM

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

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Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

14. Click **PROCEED** button.

!

Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.


CANCEL

PROCEED

15. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070718000027B	07/08/2018	07APIPS0052D410



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

16. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

17. The updated **Case Detail** page is displayed, with the table containing the record of the personal hearing just issued and the **Status** updated to "Hearing Notice Issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this personal hearing notice available on the taxpayer's dashboard.

**Note:** Intimation of issue of personal hearing will be sent to taxpayer via email and SMS. It will also be available on taxpayer's dashboard.

### G. Issue an Adjournment, if needed

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Personal Hearing/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

3. The **ADJOURNMENT** page is displayed.

APPLICATIONS	Type of Notice : <b>ADJOURNMENT</b>	
<b>NOTICES</b>	Notice No. <span style="color: red;">*</span> <input type="text" value="Notice Number"/> <a href="#">Generate Notice Number</a>	Recipient Of Notice <span style="color: red;">*</span> <input type="text" value="Select"/>
REPLIES		
ORDERS	ⓘ Click on the link "Generate Notice Number" to generate a new Notice Number.	
INTERNAL COMMUNICATION	Subject <span style="color: red;">*</span> <input type="text" value="NATURE OF NOTICE"/>	
RECTIFICATION	Previous Date of Hearing <span style="color: red;">*</span> <input type="text" value="DD/MM/YYYY"/> ⓘ	Status of Previous Hearing <span style="color: red;">*</span> <input type="text" value="Select"/>
ADDITIONAL DOCUMENT	New Date of Hearing <span style="color: red;">*</span> <input type="text" value="DD/MM/YYYY"/> ⓘ	New Time of Hearing <span style="color: red;">*</span> <input type="text" value="--"/> HH <input type="text" value="--"/> MM <input type="text" value="--"/>
	Place of Hearing <span style="color: red;">*</span> <input type="text" value="VENUE"/>	
	<b>Upload Supporting documents</b> Enter Document Description <input type="text"/> <input type="button" value="Choose File"/> No file chosen	ⓘ File with PDF or JPEG format is only allowed. ⓘ Maximum file size for upload is 5MB. ⓘ Maximum 2 other documents can be attached in the application. ⓘ Click on <b>Add Document</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.
	Place <span style="color: red;">*</span> <input type="text" value="100:Zone 9:Delhi"/>	
	Date <input type="text" value="06/08/2018"/>	

- Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
- Select the **Recipient of Notice** from the drop-down list.

Recipient Of Notice \*

Select
▼

Select
▼

Appellant

Respondent

Appellant & Respondent

- In the **Subject** field, enter the purpose of calling the hearing.
- Select the **Previous Date of Hearing** using the calendar.
- Select the **Status of Previous Hearing** from the drop-down list.

### Status of Previous Hearing

Select ▼

Select

- Hearing Attended
- Hearing Adjourned by on the request of Appellant
- Hearing Adjourned by on the request of Respondent
- Hearing Adjourned on the request of appellate authority on administrative ground

9. Select the **New Date of Hearing** using the calendar.
10. Select the **New Time of Hearing** from the drop-down list.
11. In the **Place of Hearing** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
12. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
13. Click **PREVIEW** and a system-generated draft notice of adjournment gets downloaded into your machine as displayed.

Goods and Services Tax

Dashboard Services Help Statutory Functions

Dashboard Appeal

ARN: AD070718000040N GSTIN/UIN/Temporary Id: 07AP1PS0052D410 Date of Application/Case Creation: 18/07/2018 Status: Appeal Admitted

English

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Type of Notice : **ADJOURNMENT**

Notice No. : ZA070818000037P

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject : Adjournment

Previous Date of Hearing : 01/08/2018

New Date of Hearing : 09/08/2018

Place of Hearing : Delhi

Upload Supporting documents

Enter Document Description

Choose File No file chosen

Recipient Of Notice : Respondent

Status of Previous Hearing : Hearing Adjourned by on the requ

New Time of Hearing : 10:00 AM

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Place : 100:Zone 9:Delhi

Date : 07/08/2018

BACK PREVIEW SUBMIT

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Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

14. Check the system-generated draft notice carefully to rule out any discrepancy.

**Office of the Appellate Authority, Delhi**  
100:Zone 9:Delhi

**Notice of Adjournment**

Notice Number : ZA070818000037P      Date : 07/08/2018  
Appeal No : AD070718000040N      Date of Appeal : 18/07/2018

On the perusal of Application, the personal hearing proceeding in respect of Appeal is adjourned.

Based on the reasons mentioned in the attached Annexure, you are required to appear before the Appellate Authority either in person or through authorized representative for representing your case on the date, time and place, as mentioned in table below.

S. No.	Particulars	Details
1	Date of Personal Hearing	09/08/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi  
Date : 07/08/2018

Name : Pallavi Test Infy  
Designation : Joint Commissioner  
Jurisdiction : 100:Zone 9:Delhi

15. Go back to the Notice page. Click **SUBMIT**.

Goods and Services Tax

Skip to Main Content

Pallavi Test Infy 100, Delhi

Dashboard

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AD070718000040N

GSTIN/UIN/Temporary Id

07AP1PS0052D410

Date of Application/Case Creation

18/07/2018

Status

Appeal Admitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Type of Notice : **ADJOURNMENT**

Notice No. **ZA070818000037P**

[Generate Notice Number](#)

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject **Adjournment**

Previous Date of Hearing **01/08/2018**

New Date of Hearing **09/08/2018**

Place of Hearing **Delhi**

**Upload Supporting documents**

Enter Document Description

[Choose File](#) No file chosen

Place **100:Zone 9:Delhi**

Date **07/08/2018**

Recipient Of Notice **Respondent**

Status of Previous Hearing **Hearing Adjourned by on the requ**

New Time of Hearing **10 HH 00 MM AM**

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

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Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

16. Click **PROCEED** button.

## Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.


CANCEL

PROCEED

17. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070718000040N	07/08/2018	07APIPS0052D410



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

18. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

19. The updated **Case Detail** page is displayed, with the table containing the record of the Adjournment just issued and the **Status** updated to "Adjournment Granted". Also, system would send the intimation to the taxpayer via email and SMS, and make this Adjournment notice available on the taxpayer's dashboard.

Dashboard > Appeal English

ARN <b>AD070718000040N</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Adjournment Granted</b>
-------------------------------	--	--	--------------------------------------

APPLICATIONS  
**NOTICES**  
 REPLIES  
 ORDERS  
 INTERNAL COMMUNICATION  
 RECTIFICATION  
 ADDITIONAL DOCUMENT

ADD NOTICE ▾

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Document
		Date	Place					
ZA070818000037P	ADJOURNMENT	09/08/2018 10:00 AM	Delhi	07/08/2018	Pallavi Test Infy, Joint Commissioner	01/08/2018	Hearing Adjourned by on the request of Respondent	<a href="#">Notice Adjournment</a>

**Note:** Intimation of issue of adjournment will be sent to taxpayer via email and SMS. It will also be available on taxpayer's dashboard.

[Go back to the Main Menu](#)

## H. Issue an Appeal Order

To issue an appeal order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **APPEAL ORDER**.

APPLICATIONS  
 NOTICES  
 REPLIES  
**ORDERS**  
 INTERNAL COMMUNICATION  
 RECTIFICATION  
 ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED	Trade Name GST
-------------------------------------	----------------

ADD ORDER ▾

**APPEAL ORDER**

RECTIFICATION ORDER  
  
 ADMIT APPEAL APPLICATION  
  
 REJECT APPEAL APPLICATION

3. The **Appeal Order** page is displayed.

Goods and Services Tax

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ARN

AD070718000040N

GSTIN/UIN/Temporary Id

07APIPS0052D410

Date of Application/Case Creation

18/07/2018

Status

Adjournment Granted

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name

NURUL MOHAMADBHAI SAIYED

Trade Name

GST

Form GST APL-04: Summary of the demand after issue of order by the Appellate Authority

Appeal Order Details

Order Number

Order Number

Generate Order Number

Date of Appeal Order

07/08/2018

Click on the link 'Generate Order Number' to generate a new Order Number.

Type of Order

Demand Order

Order appealed against

ZA0707180001470

Date

18/07/2018

Status of Order

Select

Amount of demand/ refund confirmed

Particulars	Central Tax (₹)		State/UT tax (₹)		Disputed Amount
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	
Tax	0	0	0	0	
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Refund	0	0	0	0	

Annexure to GST APL-04

Choose File

No file chosen

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place

100:Zone 9:Delhi

Date

07/08/2018

File with PDF format is only allowed.

Maximum file size for upload is 10MB.

Upload details of Personal Hearing & Order in brief in PDF format as Annexure to GST APL-04.

File with PDF & JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

© 2016-17 Goods and Services Tax Network

Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

- Click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.
- Select the **Status of Order** from the drop-down list.

Status of Order ●

Select ▼
Select
Confirmed
Rejected
Modified

6. Scroll right to view the amount of demand/ refund confirmed.

7. Click the **Choose File** button to upload details of Personal Hearing & Order in brief in PDF format as Annexure to Form GST APL-04.

**Note:**

- File with PDF format is only allowed.
- Maximum file size for upload is 10MB.

8. Click the **Choose File** button to upload any supporting document if required.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.
- Click on Add Document button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

9. Place is auto-populated. However, you can edit the same.

10. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

ARN

AD070718000040N

GSTIN/UTN/Temporary Id

07APIPS00520410

Date of Application/Case Creation

18/07/2018

Status

Adjournment Granted

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name

NURUL MOHAMADBHAI SAIYED

Trade Name

GST

Form GST APL-04: Summary of the demand after issue of order by the Appellate Authority

Appeal Order Details

Order Number\*

ZA0708180000402

Generate Order Number

Date of Appeal Order

07/08/2018

Click on the link 'Generate Order Number' to generate a new Order Number.

Type of Order :

Order appealed against

Date

Demand Order

ZA0707180001470

18/07/2018

Status of Order\*

Select

Amount of demand/ refund confirmed

prated tax (₹)		Cess (₹)		Total (₹)	
nt	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
500	0	0	0	500	0
100	0	0	0	100	0
100	0	0	0	100	0
0	0	0	0	0	0
99	0	0	0	99	0
0	0	0	0	0	0

Annexure to GST APL-04\*

Document.pdf

File with PDF format is only allowed.

Maximum file size for upload is 10MB.

Upload details of Personal Hearing & Order in brief in PDF format as Annexure to GST APL-04.

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

File with PDF & JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Place\*

100:Zone 9:Delhi

Date

07/08/2018

BACK

PREVIEW

SUBMIT

11. Check the system-generated draft order carefully to rule out any discrepancy.

# FORM GST APL – 04

[Refer Rule 113(1) & 115]

## Summary of the demand after issue of order by the Appellate Authority, Tribunal OR Court

Order no. - ZA0708180000402

Date of Order - 07/08/2018

1. GSTIN/Temporary ID/ UIN - 07APIPS0052D410
2. Name of the appellant - NURUL MOHAMADBHAI SAIYED
3. Address of the appellant - 12, qw, ww, Central Delhi, Delhi, 110000
4. Order appealed against - Number - ZA0707180001470 Date -18/07/2018
5. Appeal - Number - AD070718000040N Date -18/07/2018
6. Personal Hearing - Refer to Annexure
7. Order in brief - Refer to Annexure
8. Status of Order -
9. Amount of demand confirmed:

Particulars		Central Tax (₹)	State/ UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Total (₹)
Tax	Disputed Amount	0	0	500	0	500
	Determined Amount	0	0	0	0	0
Interest	Disputed Amount	0	0	100	0	100
	Determined Amount	0	0	0	0	0
Penalty	Disputed Amount	0	0	100	0	100
	Determined Amount	0	0	0	0	0
Fees	Disputed Amount	0	0	0	0	0
	Determined Amount	0	0	0	0	0
Others	Disputed Amount	0	0	99	0	99
	Determined Amount	0	0	0	0	0

Place: 100:Zone 9:Delhi

Date: 07/08/2018

Name: Pallavi Test Infy  
Designation: manager  
Jurisdiction: 100:Zone 9:Delhi

12. Go back to the Order page. Click **SUBMIT**.

Goods and Services Tax

Skip to Main Content

0

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Dashboard

Services

Help

Statutory Functions

English

Dashboard

Appeal

ARN

AD070718000040N

GSTIN/UIN/Temporary Id

07APIPS0052D410

Date of Application/Case Creation

18/07/2018

Status

Adjournment Granted

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name

NURUL MOHAMADBHAI SAIYED

Trade Name

GST

Form GST APL-04: Summary of the demand after issue of order by the Appellate Authority

Appeal Order Details

Order Number

ZA0708180000402

Date of Appeal Order

07/08/2018

Generate Order Number

Click on the link 'Generate Order Number' to generate a new Order Number.

Type of Order

Demand Order

Order appealed against

ZA0707180001470

Date

18/07/2018

Status of Order

Select

Amount of demand/ refund confirmed

nt	rated tax (₹)		Cess (₹)		Total (₹)	
	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount
500	0	0	0	0	500	0
100	0	0	0	0	100	0
100	0	0	0	0	100	0
0	0	0	0	0	0	0
99	0	0	0	0	99	0
0	0	0	0	0	0	0

Annexure to GST APL-04

Document.pdf

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place

100:Zone 9:Delhi

Date

07/08/2018

File with PDF format is only allowed.

Maximum file size for upload is 10MB.

Upload details of Personal Hearing & Order in brief in PDF format as Annexure to GST APL-04.

File with PDF & JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

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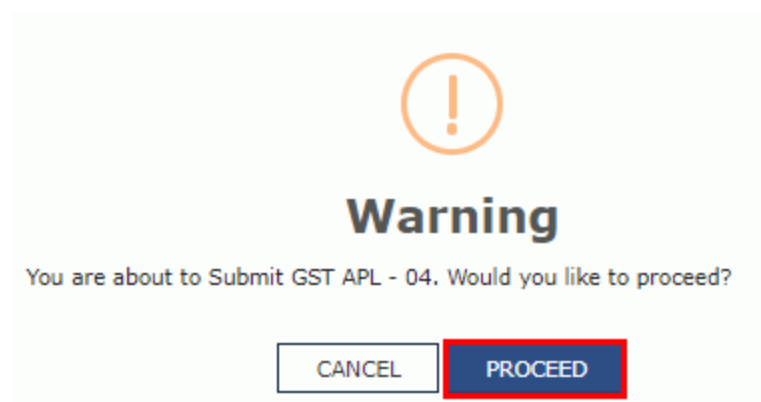
Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+


13. Click **PROCEED** button.



14. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070718000040N	07/08/2018	07APIPS0052D410



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

15. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

16. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Appeal Order Passed". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the taxpayer's dashboard.

Dashboard > Appeal
English

ARN AD070718000040N	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/07/2018	Status Appeal Order Passed
------------------------	---	---	-------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED Trade Name GST

ADD ORDER

Order/Reference Number	Order Category	Date of Order	Passed By	Documents
ZA070718000242W	ADMIT APPEAL APPLICATION	26/07/2018	Pallavi Test Infy	GST APL-02
ZA0708180000402	APPEAL ORDER	07/08/2018	Pallavi Test Infy	GST APL-04 Document

### Note:

Note:

#### 1. When Appellate Authority passes the Order with status as "Modified" :

The GST Portal will create entries in Part-II of the Liability Register as under:

- Debit entry against a new demand Id for demand raised through Appeal order
- Credit entry against old demand Id for the amount under dispute

#### 2. When Appellate Authority passes the Order with status as "Rejected" (Demand Confirmed):

The GST Portal will create no entries in the Part-II of the Liability Register.

#### 3. When Appellate Authority passes the Order with status as "Confirmed" (Demand Rejected):

The GST Portal will create entries in Part-II of the Liability Register as under:

- Credit entry against old demand Id to the extent of amount under dispute

[Go back to the Main Menu](#)

## I. Add Additional Document, if any

To add any additional documents, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ADDITIONAL DOCUMENT** tab if it is not selected by default. This tab displays the additional documents submitted physically by any party (i.e. Applicant or Jurisdictional Officer- Authority for Advance Ruling or Concerned Officer) during the hearing. Only Appellate Authority / Assistant to Appellate Authority can upload the additional documents.
2. Click the **ADD DOCUMENTS** button.

Dashboard > Appeal
English

ARN AD070718000040N	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/07/2018	Status Appeal Admitted
------------------------	---	---	---------------------------

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

ADD DOCUMENTS

No records Found

3. Select the **Date of Hearing** using the calendar.
4. In the **Document Description** field, enter the description of the document i.e. the name or type of document that is provided during hearing.
5. In the **Documents Submitted By** field, enter the name of the person who submitted the additional document. In case of multiple names, all the names will be separated by comma.
6. Click the **Choose File** button to upload the additional document.

**Note:**

- You can upload PDF file with maximum size of upload as 5 MB.
- Maximum 5 additional documents can be attached for one Date of hearing.

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Date of Hearing\*

Document Description\*

Documents Submitted By\*

Upload Documents\*

Choose File
No file chosen

\* Indicates Mandatory Fields

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 5 additional documents can be attached for one Date of hearing.  
Click on **Add** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

SUBMIT

7. Click the **ADD** button.

APPLICATIONS			<p>• Indicates Mandatory Fields</p> <p>❗ File with PDF or JPEG format is only allowed.</p> <p>❗ Maximum file size for upload is 5MB.</p> <p>❗ Maximum 5 additional documents can be attached for one Date of hearing.</p> <p>❗ Click on <b>Add</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.</p>
NOTICES	Date of Hearing *	Document Description *	
REPLIES	06/08/2018	Recorded during hearing	
ORDERS	Documents Submitted By *		
INTERNAL COMMUNICATION	V sinduri		
RECTIFICATION	<b>ADD</b>		
ADDITIONAL DOCUMENT			

[BACK](#) [SUBMIT](#)



8. Click the **SUBMIT** button.

**Note:** You can click the **DELETE** or **PREVIEW** button to delete or preview the uploaded additional documents. You can delete the document uploaded, till the document is not submitted.

You can also add another additional documents here.


APPLICATIONS			<p>• Indicates Mandatory Fields</p> <p>❗ File with PDF or JPEG format is only allowed.</p> <p>❗ Maximum file size for upload is 5MB.</p> <p>❗ Maximum 5 additional documents can be attached for one Date of hearing.</p> <p>❗ Click on <b>Add</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.</p>
NOTICES	Date of Hearing *	Document Description *	
REPLIES	06/08/2018		
ORDERS	Documents Submitted By *		
INTERNAL COMMUNICATION	Upload Documents *		
RECTIFICATION	<a href="#">Choose File</a> No file chosen		
ADDITIONAL DOCUMENT			

06/08/2018	V sinduri	Recorded during hearing	 Document.pdf	
------------	-----------	-------------------------	---	---

[BACK](#) [SUBMIT](#)

9. Click the **PROCEED** button.




## Warning

You are going to upload the attached document. Do you want to continue ?  
Note : Once uploaded, document cannot be edited / deleted.

CANCELPROCEED

10. After documents are successfully submitted, the updated details will be visible to Appellate Authority / Assistant to Appellate Authority.

APPLICATIONS	ADD DOCUMENTS				
NOTICES	Date of Hearing	Document Description	Document Submitted By	Updated by (name & designation)	Download Document
REPLIES	06/08/2018	Recorded during hearing	V sinduri	Pallavi Test Infy, Joint Commissioner	 <a href="#">Document.pdf</a>
ORDERS					
INTERNAL COMMUNICATION					
RECTIFICATION					
ADDITIONAL DOCUMENT					

[Go back to the Main Menu](#)

# Manual > Proceedings and Order of - Appeal filed by Tax Department (Form GST APL-02 and APL-04)

## How can I (in the role of Appellate Authority) review appeal application submitted by Tax Department?

To review appeal application submitted by Tax Department, in the role of Appellate Authority, perform following steps:

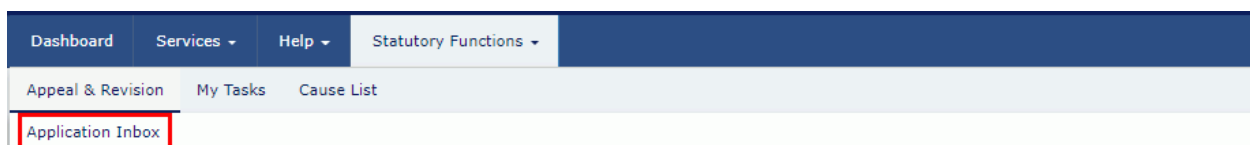
- A. [Go to Appeal application page by either searching for the ARN \(Application Reference Number\)/GSTIN/Status/Period](#)
- B. [View Appeal Application Documents submitted by the Tax Department](#)
- C. Issue an Order
  - [C\(1\). Admit Appeal Application](#)
  - [C\(2\). Reject Appeal Application](#)
- D. [Issue a Show Cause Notice \(SCN\)](#)
- E. [View Replies by the Appellant & Respondent, if any](#)
- F. [Issue Personal Hearing Notice, if any](#)
- G. [Issue an Adjournment, if needed](#)
- H. [Issue an Appeal Order](#)
- I. [Add Additional Document, if any](#)

***Click each hyperlink above to know more.***

## A. Go to Appeal application page by either searching for the ARN (Application Reference Number)/GSTIN/Status/Period

To go to Appeal application page, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Application Inbox** option.



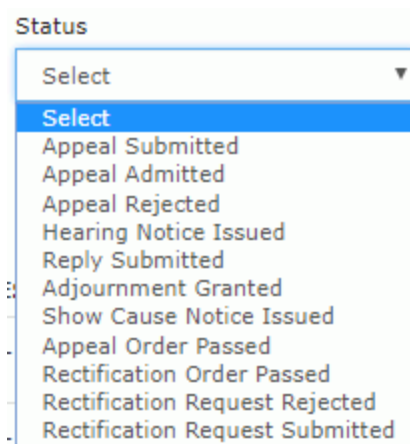
4. Select the **Appeal filed by Tax Department** option.



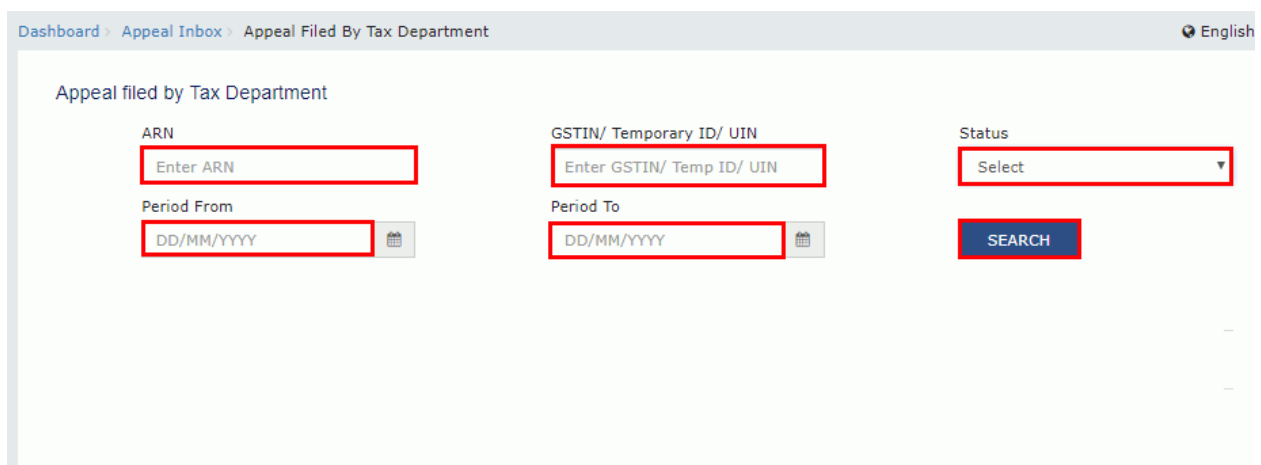
5. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN/Temporary ID/UIN**, **Status** or **Period From and Period To Date**

**Note:** You must enter data in at least one of the field to proceed.

Further following status will be available in Status drop-down list.



6. Click the **SEARCH** button.



7. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.

Dashboard > Appeal Inbox > Appeal Filed By Tax Department English

Appeal filed by Tax Department

ARN:  GSTIN/ Temporary ID/ UIN:  Status:

Period From:   Period To:

ARN	Date of Application	Form No	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
<b>AD070918000011K</b>	10/09/2018	GST APL-03	07APIPS0052D410	Nurul MOHAMADBHAI SAIYED	NURUL MOHAMADBHAI SAIYED	Appeal Submitted
AD0709180000079	06/09/2018	GST APL-03	07APIPS0052D410	Nurul MOHAMADBHAI SAIYED	NURUL MOHAMADBHAI SAIYED	Appeal Submitted

8. **Appeal** Case Detail page is displayed. From this page, you can initiate Proceedings for disposing Appeal related to this particular case by operating on the tabs provided at the left-hand side of the page: **APPLICATIONS, NOTICES, REPLIES, ORDERS, INTERNAL COMMUNICATION, RECTIFICATION** and **ADDITIONAL DOCUMENT**.

**Note:** By default APPLICATIONS tab is selected as shown in the screenshot below.

Dashboard > Appeal English

ARN: **AD070918000011K** GSTIN/UIN/Temporary Id: **07APIPS0052D410** Date of Application/Case Creation: **10/09/2018** Status: **Appeal Submitted**

**APPLICATIONS** (Selected)

Legal Name: NURUL MOHAMADBHAI SAIYED Trade Name: GST

Type of Documents	View Documents
Appeal to Appellate Authority	<a href="#">GST APL-03 Annexure appeal1</a>

NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

[Go back to the Main Menu](#)

## B. View Appeal application document submitted by the Tax Department

To view Appeal application document submitted by the Tax Department, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **APPLICATIONS** tab if it is not selected by default. This tab displays the entire application, in PDF mode, with all its attachments.

2. Click the **Document** links under View Documents column to download the application and its attachments in PDF mode.

Dashboard > Appeal English

ARN <b>AD070918000011K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>10/09/2018</b>	Status <b>Appeal Submitted</b>
-------------------------------	--	--	-----------------------------------

**APPLICATIONS**  
NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYEDTrade Name GST

Type of Documents	View Documents
Appeal to Appellate Authority	<div>GST APL-03 Annexure appeal1</div>

[Go back to the Main Menu](#)

## C(1). Admit an Appeal Application

To admit an appeal application, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **ADMIT APPEAL APPLICATION**.

Dashboard > Appeal English

ARN <b>AD070918000011K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>10/09/2018</b>	Status <b>Appeal Submitted</b>
-------------------------------	--	--	-----------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYEDTrade Name GST

ADD ORDER ▾

APPEAL ORDER  
**ADMIT APPEAL APPLICATION**  
REJECT APPEAL APPLICATION

Order Number	Order Category	Date of Order	Passed By	Documents
--------------	----------------	---------------	-----------	-----------

3. The **Admit Appeal Application** page is displayed.

Dashboard > Appeal
English

ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Submitted
------------------------	---	---	----------------------------

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED
Trade Name GST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number

Order Number

[Generate Reference Number](#)

Click on the link "Generate Reference Number" to generate a new Reference Number.

Date of Appeal

10/09/2018

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 2 other documents can be attached in the application.  
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Place

100:Zone 9:Delhi

Date

18/09/2018

BACK

PREVIEW

SUBMIT

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

5. Click the **Choose File** button to upload any supporting document if required.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.
- Click on Add Document button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

6. Place is auto-populated. However, you can edit the same.

7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

Dashboard / AppealEnglish

ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Submitted
------------------------	---	---	----------------------------

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal NameNURUL MOHAMADBHAI SAIYEDTrade NameGST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number

ZA0709180000650

Generate Reference Number

Date of Appeal

10/09/2018

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place

100:Zone 9:Delhi

Date

18/09/2018

Click on the link "Generate Reference Number" to generate a new Reference Number.

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

8. Check the system-generated draft order carefully to rule out any discrepancy.

## FORM GST APL – 02

[Refer Rule 108(3)]

### Acknowledgment for submission of appeal

Name of applicant	GSTIN/Temp ID/UIN	Date
Nurul MOHAMADBHAJ SAIYED	07APIPS0052D410	18/09/2018

Your appeal has been successfully filed against ARN # AD070918000011K.

1. Reference Number -	ZA0709180000650
2. Date of filing -	10/09/2018
3. Time of filing -	03:54 PM
4. Place of filing -	chenani
5. Name of the person filing the appeal -	Nurul MOHAMADBHAJ SAIYED
6. Amount of pre-deposit -	NA
7. Date of acceptance of appeal -	18/09/2018
8. Date of appearance -	Date : NA
9. Court Number/ Bench	Court : NA

Place : 100 Zone 9: Delhi  
Date : 18/09/2018

Name : Pallavi Test Infy  
Designation : Joint Commissioner  
On behalf of Appellate Authority

9. Go back to the Order page. Click **SUBMIT**.

Dashboard > Appeal
English

ARN AD070918000011K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 10/09/2018	Status Appeal Submitted
------------------------	---	---	----------------------------

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED
Trade Name GST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number
ZA0709180000650
Generate Reference Number
Click on the link "Generate Reference Number" to generate a new Reference Number.

Date of Appeal
10/09/2018

Upload Supporting Documents
Enter Document Description
Choose File No file chosen
Sample document Doc1.pdf
File with PDF or JPEG format is only allowed.
Maximum file size for upload is 5MB.
Maximum 2 other documents can be attached in the application.
Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Place
100:Zone 9:Delhi

Date
18/09/2018

BACK PREVIEW **SUBMIT**

10. Click **PROCEED** button.

## Warning

You are about to Submit GST APL - 02. Would you like to proceed?

CANCEL **PROCEED**

11. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000011K	18/09/2018	07APIPS0052D410

## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

12. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

13. The updated **Case Detail** page is displayed, with the table containing the record of the order just admitted and the **Status** updated to "Appeal Admitted". Also, system would send intimation to the Taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard for view. System would send the intimation to the Tax Official via email.

Dashboard > Appeal English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD070918000011K	07APIPS0052D410	10/09/2018	Appeal Admitted

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

**Legal Name** NURUL MOHAMADBHAI SAIYED **Trade Name** GST

**ADD ORDER** ▾

Order/Reference Number	Order Category	Date of Order	Passed By	Documents
ZA0709180000650	ADMIT APPEAL APPLICATION	18/09/2018	Pallavi Test Infy	<a href="#">GST APL-02 Sample document</a>

[Go back to the Main Menu](#)

## C(2). Reject an Appeal Application

To reject an appeal application, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **REJECT APPEAL APPLICATION**.

Dashboard > Appeal

English

ARN AD0709180000079	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 06/09/2018	Status Appeal Submitted
------------------------	---	---	----------------------------

APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

ADD ORDER ▾

APPEAL ORDER

ADMIT APPEAL APPLICATION

REJECT APPEAL APPLICATION

Appl. Number	Order Category	Date of Order	Passed By	Documents
--------------	----------------	---------------	-----------	-----------

3. The **Reject Appeal Application** page is displayed.

Goods and Services Tax

Dashboard Services Help Statutory Functions

Dashboard Appeal

ARN: AD0709180000079 GSTIN/UIN/Temporary Id: 07APIPS0052D410 Date of Application/Case Creation: 06/09/2018 Status: Appeal Submitted

Legal Name: NURUL MOHAMADBHAI SAIYED Trade Name: GST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number \*

Order Number:  Generate Reference Number

Date of Appeal \*

06/09/2018

Reason for Rejection \*

Select

Upload Supporting Documents

Enter Document Description:

Choose File No file chosen

Place \*

100:Zone 9:Delhi

Date

18/09/2018

BACK PREVIEW SUBMIT

© 2016-17 Goods and Services Tax Network Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- Date of appeal is auto-populated. However, you can edit the same.
- Select the **Reason of Rejection** from the drop-down list.

Reason for Rejection \*

Non receipt of certified copies

Select

Non/Short-Payment of admitted tax/interest/penalty & 10% disputed amount

Non receipt of certified copies

Delay in submission of Appeal

Other reason

**Note:** If you select "Other reason", a blank field will appear. Enter the reason in the field.

Reason for Rejection \*

Other reason ▼

Reason

Enter The Reason of Rejection [250 characters]

7. Click the **Choose File** button to upload any supporting document if required.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.
- Click on Add Document button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

8. Place is auto-populated. However, you can edit the same.

9. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

Goods and Services Tax

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Pallavi Test Infy 100, Delhi

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ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number

ZAO70918000070X

Generate Reference Number

Date of Appeal

06/09/2018

Reason for Rejection

Select

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place

100:Zone 9:Delhi

Date

18/09/2018

Click on the link "Generate Reference Number" to generate a new Reference Number.

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

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10. Check the system-generated draft order carefully to rule out any discrepancy.

## FORM GST APL – 02

[Refer Rule 108(3)]

### Acknowledgment for submission of appeal

Name of applicant	GSTIN/Temp ID/UIN	Date
Nurul MOHAMADBHAI SAIYED	07APIPS0052D410	18/09/2018

Your appeal against ARN # AD0709180000079 has been rejected.

1. Reference Number -	ZA070918000070X
2. Date of filing -	06/09/2018
3. Time of filing -	10:51 AM
4. Place of filing -	Delhi
5. Name of the person filing the appeal -	Nurul MOHAMADBHAI SAIYED
6. Amount of pre-deposit -	NA
7. Date of rejection of appeal -	18/09/2018
8. Reason for rejection -	Non/Short-Payment of admitted tax/ interest/penalty & 10% disputed amount
9. Date of appearance -	Date : NA
10. Court Number/ Bench	Court : NA Bench : NA

Place : 100.Zone 9.Delhi  
Date : 18/09/2018

Name : Pallavi Test Infy  
Designation : Joint Commissioner  
On behalf of Appellate Authority

11. Go back to the Order page. Click **SUBMIT**.

**Goods and Services Tax**

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Pallavi Test Infy  
100, Delhi

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Dashboard Appeal

ARIN

AD0709180000079

GSTIN/UIN/Temporary Id

07APIPS0052D410

Date of Application/Case Creation

06/09/2018

Status

Appeal Submitted

APPLICATIONS

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INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name

NURUL MOHAMADBHAI SAIYED

Trade Name

GST

Form GST APL-02: Acknowledgment of submission of Appeal

Reference Number

ZA0709180000070X

Generate Reference Number

Date of Appeal

06/09/2018

Reason for Rejection

Non/Short-Payment of admitted tax/interest

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place

100:Zone 9:Delhi

Date

18/09/2018

BACK

PREVIEW

SUBMIT

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 5MB.
Maximum 2 other documents can be attached in the application.
Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

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12. Click **PROCEED** button.

## Warning

You are about to Submit GST APL - 02. Would you like to proceed?


CANCEL

PROCEED

13. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD0709180000079	18/09/2018	07APIPS0052D410



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? Click here for help

ISSUE WITH DSC

14. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

15. The updated **Case Detail** page is displayed, with the table containing the record of the order just rejected and the **Status** updated to "Appeal Rejected". Also, system would send the intimation to the Taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Appeal English

ARN AD0709180000079	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 06/09/2018	Status Appeal Rejected
------------------------	---	---	---------------------------

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RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED Trade Name GST

Order/Reference Number	Order Category	Date of Order	Passed By	Documents
ZA070918000070X	REJECT APPEAL APPLICATION	18/09/2018	Pallavi Test Infy	<a href="#">GST APL-02</a>

[Go back to the Main Menu](#)

## D. Issue a Show Cause Notice (SCN)

To issue a Show Cause Notice (SCN), perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices (*SCN/Personal Hearing/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **SHOW CAUSE NOTICE**.

Dashboard > Appeal English

ARN <b>AD070918000011K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>10/09/2018</b>	Status <b>Appeal Admitted</b>
-------------------------------	--	--	----------------------------------

APPLICATIONS

**NOTICES**

REPLIES

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RECTIFICATION

ADDITIONAL DOCUMENT

ADD NOTICE ▾

SHOW CAUSE NOTICE

PERSONAL HEARING

ADJOURNMENT

Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
Date	Place						

3. The SCN page is displayed.

Skip to Main Content A+ A-

Pallavi Test Infy 100, Delhi 0 21

**Goods and Services Tax**

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Dashboard Appeal English

ARN: AD070918000011K GSTIN/UIN/Temporary Id: 07AP1PS0052D410 Date of Application/Case Creation: 10/09/2018 Status: Appeal Admitted

**APPLICATIONS**

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ADDITIONAL DOCUMENT

Type of Notice : **SHOW CAUSE NOTICE**

Notice No.   
 Notice Number   
 [Generate Notice Number](#)

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject   
 NATURE OF NOTICE

Previous Date of Hearing   
 DD/MM/YYYY

New Date of Hearing   
 DD/MM/YYYY

Place of Hearing   
 VENUE

**Upload Supporting Documents**

Enter Document Description

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed.   
 Maximum file size for upload is 5MB.   
 Maximum 2 other documents can be attached in the application.   
 Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Status of Previous Hearing   
 Select

New Time of Hearing   
 -- HH -- MM --

Place   
 100:Zone 9:Delhi

Date   
 18/09/2018

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- Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
- Select the **Recipient of Notice** from the drop-down list.

**Recipient Of Notice**

Select

Select

Appellant

Respondent

Appellant & Respondent

- In the **Subject** field, enter the purpose of calling the hearing.
- Select the **Previous Date of Hearing** using the calendar, if any.
- Select the **Status of Previous Hearing** from the drop-down list, if any.

### Status of Previous Hearing

Select ▼

Select


Hearing Attended

Hearing Adjourned by on the request of Appellant

Hearing Adjourned by on the request of Respondent

Hearing Adjourned on the request of appellate authority on administrative ground

9. Select the **New Date of Hearing** using the calendar.
10. Select the **New Time of Hearing** from the drop-down list.
11. In the **Place of Hearing** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
12. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing SCN.
13. Click **PREVIEW** and a system-generated draft SCN gets downloaded into your machine as displayed.

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Dashboard Services Help Statutory Functions

Dashboard Appeal English

ARN: AD070918000011K GSTIN/UIN/Temporary Id: 07APIPS0052D410 Date of Application/Case Creation: 10/09/2018 Status: Appeal Admitted

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ADDITIONAL DOCUMENT

Type of Notice : SHOW CAUSE NOTICE

Notice No. : ZA070918000066M

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject : NATURE OF NOTICE

Previous Date of Hearing: DD/MM/YYYY

New Date of Hearing : DD/MM/YYYY

Place of Hearing : VENUE

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

Place : 100:Zone 9:Delhi

Date: 18/09/2018

Recipient Of Notice : Select

Status of Previous Hearing: Select

New Time of Hearing : -- HH -- MM --

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

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Top

14. Check the system-generated draft notice carefully to rule out any discrepancy.

**Office of the Appellate Authority, Delhi**  
100:Zone 9:Delhi

**Show Cause Notice**

Notice Number : ZA070918000056M Date : 18/09/2018  
Appeal No : AD070918000011K Date of Appeal : 10/09/2018

As per the information available on record of hearing in this matter and the reasons mentioned in the attached Annexure, it appears that either or all of following have taken place

(i) You have not paid tax dues completely; or  
(ii) Refund has been released erroneously; or  
(iii) Input tax credit has been wrongly availed for the order in appeal

Therefore, you are hereby directed to show cause as to why the appropriate order, as described under subsection (11) of Section 107 of the CGST/SGST Act, should not be passed in this matter. You may furnish your reply along with relevant documents to the undersigned by the date and time specified below:-

S. No.	Particulars	Details
1	Date of Personal Hearing	21/09/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi

You may appear before the undersigned for personal hearing either in person or through authorized representative for representing your case on the above mentioned date and time.

Place : 100:Zone 9:Delhi  
Date : 18/09/2018

Name : Pallavi Test Infy  
Designation : Joint Commissioner  
Jurisdiction : 100:Zone 9:Delhi

15. Go back to the Notice page. Click **SUBMIT**.

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ADDITIONAL DOCUMENT

Type of Notice : **SHOW CAUSE NOTICE**

Notice No. \*

ZA070918000066M

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject \*

SCN

Previous Date of Hearing

DD/MM/YYYY

New Date of Hearing \*

21/09/2018

Place of Hearing \*

Delhi

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place \*

100:Zone 9:Delhi

Date

18/09/2018

Recipient Of Notice \*

Appellant

Status of Previous Hearing

Select

New Time of Hearing \*

10

HH

00

MM

AM

PM

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

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Top

16. Click **PROCEED** button.

!

Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.


CANCEL

PROCEED

17. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000011K	18/09/2018	07APIPS0052D410



### Warning

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 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

18. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

19. The updated **Case Detail** page is displayed, with the table containing the record of the SCN just issued and the **Status** updated to "Show Cause Notice Issued". System would send the intimation to the Taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard for replying. System would send the intimation to the Tax Official via email.

Dashboard > Appeal English

ARN <b>AD070918000011K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>10/09/2018</b>	Status <b>Show Cause Notice Issued</b>
-------------------------------	--	--	---

APPLICATIONS  
**NOTICES**  
 REPLIES  
 ORDERS  
 INTERNAL COMMUNICATION  
 RECTIFICATION  
 ADDITIONAL DOCUMENT

ADD NOTICE +

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
		Date	Place						
ZA070918000066M	SHOW CAUSE NOTICE	21/09/2018 10:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	NA	NA	Show Cause Notice	N

[Go back to the Main Menu](#)

## E. View Replies by the Appellant & Respondent, if any

To view replies submitted by the Appellant & Respondent, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer/ Tax official.

Dashboard > Appeal English

ARN <b>AD070718000035E</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Reply Submitted</b>
-------------------------------	--	--	----------------------------------

APPLICATIONS  
 NOTICES  
**REPLIES**  
 ORDERS  
 INTERNAL COMMUNICATION  
 RECTIFICATION  
 ADDITIONAL DOCUMENT

Reply Number	Notice Number	Filed By	Date of Reply	Documents	Action
ZA070718000182U	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	18/07/2018	<a href="#">Reply Document</a>	NA
ZA0707180002012	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	20/07/2018	<a href="#">Reply Document</a>	NA
ZA0707180002020	ZA070718000178J	Haripriya Santhanam	20/07/2018	<a href="#">Reply Document</a>	NA

2. Click the documents in the **Documents** section to download and ascertain their contents.

Dashboard > Appeal English

ARN AD070718000035E	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/07/2018	Status Reply Submitted
------------------------	---	---	---------------------------

APPLICATIONS	Reply Number	Notice Number	Filed By	Date of Reply	Documents	Action
NOTICES	ZA070718000182U	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	18/07/2018	Reply Document	NA
REPLIES	ZA0707180002012	ZA070718000178J	NURUL MOHAMADBHAI SAIYED	20/07/2018	Reply Document	NA
ORDERS	ZA0707180002020	ZA070718000178J	Haripriya Santhanam	20/07/2018	Reply Document	NA
INTERNAL COMMUNICATION						
RECTIFICATION						
ADDITIONAL DOCUMENT						

[Go back to the Main Menu](#)

## F. Issue Personal Hearing Notice, if any

To issue personal hearing notice, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Personal Hearing/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **PERSONAL HEARING**.

Dashboard > Appeal English

ARN AD070918000004F	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 04/09/2018	Status Appeal Admitted
------------------------	---	---	---------------------------

APPLICATIONS	ADD NOTICE +							
NOTICES	SHOW CAUSE NOTICE							
REPLIES	PERSONAL HEARING							
ORDERS	ADJOURNMENT							
INTERNAL COMMUNICATION								
RECTIFICATION								
ADDITIONAL DOCUMENT								

Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
Date	Place						

3. The **PERSONAL HEARING** page is displayed.

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Pallavi Test Infy 100, Delhi 0 21

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ARN: AD070918000004F GSTIN/UIN/Temporary Id: 07AP1PS0052D410 Date of Application/Case Creation: 04/09/2018 Status: Appeal Admitted

APPLICATIONS

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ADDITIONAL DOCUMENT

Type of Notice : **PERSONAL HEARING**

Notice No.   
   
[Generate Notice Number](#)

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject   
 NATURE OF NOTICE

Previous Date of Hearing   
 DD/MM/YYYY

New Date of Hearing   
 DD/MM/YYYY

Place of Hearing   
 VENUE

**Upload Supporting Documents**

Enter Document Description

[Choose File](#) No file chosen

Place   
 100:Zone 9:Delhi

Date   
 18/09/2018

Recipient Of Notice   
 Select

Status of Previous Hearing   
 Select

New Time of Hearing   
 HH  MM

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 2 other documents can be attached in the application.  
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

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- Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
- Select the **Recipient of Notice** from the drop-down list.

Recipient Of Notice

Select

Select

Appellant

Respondent

Appellant & Respondent

- In the **Subject** field, enter the purpose of calling the hearing.
- Select the **New Date of Hearing** using the calendar.
- Select the **New Time of Hearing** from the drop-down list.
- In the **Place of Hearing** field, enter the name of the place where you would like to call the taxpayer for personal hearing.

11. Click **PREVIEW** and a system-generated draft notice of personal hearing gets downloaded into your machine as displayed.

12. Check the system-generated draft notice carefully to rule out any discrepancy.

Office of the Appellate Authority, Delhi  
100:Zone 9:Delhi

**Notice of Personal Hearing**

Notice Number : ZA070918000067K

Date : 18/09/2018

Appeal No : AD070918000004F

Date of Appeal : 04/09/2018

This is to inform you that based on the reasons mentioned in the attached Annexure, personal hearing in respect of Appeal filed before the Appellate Authority has been scheduled.

You are required to appear before the Appellate Authority either in person or through authorized representative for representing your case on the date, time and place, as mentioned in table below.

S. No.	Particulars	Details
1	Date of Personal Hearing	21/09/2018
2	Time of Personal Hearing	09:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi

Date : 18/09/2018

Name : Pallavi Test Infy  
Designation : Joint Commissioner  
Jurisdiction : 100:Zone 9:Delhi

13. Go back to the Notice page. Click **SUBMIT**.

**Goods and Services Tax**

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A<sup>+</sup>
A<sup>-</sup>

Pallavi Test Infy  
100, Delhi

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AD070918000004F

GSTIN/UIN/Temporary Id

07APIPS0052D410

Date of Application/Case Creation

04/09/2018

Status

Appeal Admitted

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ADDITIONAL DOCUMENT

Type of Notice : PERSONAL HEARING

Notice No. \*

ZA070918000067K

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject \*

Personal Hearing

Previous Date of Hearing

DD/MM/YYYY

New Date of Hearing \*

21/09/2018

Place of Hearing \*

Delhi

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place \*

100:Zone 9:Delhi

Date

18/09/2018

Recipient Of Notice \*

Appellant

Status of Previous Hearing

Select

New Time of Hearing \*

09

HH

00

MM

AM

PM

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

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14. Click **PROCEED** button.

## Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.


CANCEL

PROCEED

15. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000004F	18/09/2018	07APIPS0052D410



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 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

16. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

17. The updated **Case Detail** page is displayed, with the table containing the record of the personal hearing just issued and the **Status** updated to "Hearing Notice Issued". Also, system would send the intimation to the Taxpayer via email and SMS, and make this personal hearing notice available on the Taxpayer's dashboard.

Dashboard > Appeal English

ARN AD070918000004F	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 04/09/2018	Status Hearing Notice Issued
------------------------	---	---	---------------------------------

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ADDITIONAL DOCUMENT

ADD NOTICE ▾

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents
		Date	Place					
ZA070918000067K	PERSONAL HEARING	21/09/2018 09:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	NA	NA	Notice of Personal Hearing

[Go back to the Main Menu](#)

## G. Issue an Adjournment, if needed

To update adjournment details, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Personal Hearing/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

Dashboard > Appeal English

ARN <b>AD070918000004F</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>04/09/2018</b>	Status <b>Hearing Notice Issued</b>
-------------------------------	--	--	--

APPLICATIONS

**NOTICES**

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

ADD NOTICE ▾

SHOW CAUSE NOTICE

PERSONAL HEARING

**ADJOURNMENT**

Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents
	Date	Place					
PERSONAL HEARING	21/09/2018 09:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	NA	NA	<a href="#">Notice of Personal Hearing</a>

3. The **ADJOURNMENT** page is displayed.

Skip to Main Content A+ A-

Pallavi Test Infy 100, Delhi 0 21

**Goods and Services Tax**

Dashboard Services Help Statutory Functions

Dashboard Appeal English

ARN: AD070918000004F GSTIN/UIN/Temporary Id: 07AP1PS0052D410 Date of Application/Case Creation: 04/09/2018 Status: Hearing Notice Issued

APPLICATIONS

**NOTICES**

REPLIES

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INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Type of Notice : **ADJOURNMENT**

Notice No. \*

Notice Number

[Generate Notice Number](#)

i Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject \*

NATURE OF NOTICE

Previous Date of Hearing \*

DD/MM/YYYY

New Date of Hearing \*

DD/MM/YYYY

Place of Hearing \*

VENUE

**Upload Supporting Documents**

Enter Document Description

[Choose File](#) No file chosen

Place \*

100:Zone 9:Delhi

Date

18/09/2018

Recipient Of Notice \*

Select

Status of Previous Hearing \*

Select

New Time of Hearing \*

-- HH -- MM --

i File with PDF or JPEG format is only allowed.

i Maximum file size for upload is 5MB.

i Maximum 2 other documents can be attached in the application.

i Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

[BACK](#)
[PREVIEW](#)
[SUBMIT](#)

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- Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
- Select the **Recipient of Notice** from the drop-down list.

Recipient Of Notice \*

Select

Select

Appellant

Respondent

Appellant & Respondent

- In the **Subject** field, enter the purpose of calling the hearing.
- Select the **Previous Date of Hearing** using the calendar.
- Select the **Status of Previous Hearing** from the drop-down list.

### Status of Previous Hearing

Select ▼

Select

- Hearing Attended
- Hearing Adjourned by on the request of Appellant
- Hearing Adjourned by on the request of Respondent
- Hearing Adjourned on the request of appellate authority on administrative ground

9. Select the **New Date of Hearing** using the calendar.
10. Select the **New Time of Hearing** from the drop-down list.
11. In the **Place of Hearing** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
12. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
13. Click **PREVIEW** and a system-generated draft notice of adjournment gets downloaded into your machine as displayed.

Goods and Services Tax

Dashboard Services Help Statutory Functions

Dashboard Appeal

ARN: AD070918000004F GSTIN/UIN/Temporary Id: 07AP1PS0052D410 Date of Application/Case Creation: 04/09/2018 Status: Hearing Notice Issued

English

APPLICATIONS

NOTICES

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INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Type of Notice : ADJOURNMENT

Notice No. : ZA0709180000681

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject : NATURE OF NOTICE

Previous Date of Hearing : DD/MM/YYYY

New Date of Hearing : DD/MM/YYYY

Place of Hearing : VENUE

Upload Supporting Documents

Enter Document Description

Choose File No file chosen

Recipient Of Notice : Select

Status of Previous Hearing : Select

New Time of Hearing : -- HH -- MM --

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Place : 100:Zone 9:Delhi

Date : 18/09/2018

BACK PREVIEW SUBMIT

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14. Check the system-generated draft notice carefully to rule out any discrepancy.

**Office of the Appellate Authority, Delhi**  
100:Zone 9:Delhi

**Notice of Adjournment**

Notice Number : ZA070918000068I Date : 18/09/2018  
Appeal No : AD070918000004F Date of Appeal : 04/09/2018

On the perusal of Application, the personal hearing proceeding in respect of Appeal is adjourned.

Based on the reasons mentioned in the attached Annexure, you are required to appear before the Appellate Authority either in person or through authorized representative for representing your case on the date, time and place, as mentioned in table below.

S. No.	Particulars	Details
1	Date of Personal Hearing	20/09/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi  
Date : 18/09/2018

Name : Pallavi Test Infy  
Designation : Joint Commissioner  
Jurisdiction : 100:Zone 9:Delhi

15. Go back to the Notice page. Click **SUBMIT**.

Goods and Services Tax

Skip to Main Content

Pallavi Test Infy 100, Delhi

Dashboard Services Help Statutory Functions

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ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD070918000004F	07AP1PS0052D410	04/09/2018	Hearing Notice Issued

APPLICATIONS

**NOTICES**

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ADDITIONAL DOCUMENT

Type of Notice : **ADJOURNMENT**

Notice No.   
 ZA0709180000681   
 [Generate Notice Number](#)

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject   
 Adjournment

Previous Date of Hearing   
 17/09/2018

New Date of Hearing   
 20/09/2018

Place of Hearing   
 Delhi

**Upload Supporting Documents**

Enter Document Description   
   
 [Choose File](#) No file chosen

Place   
 100:Zone 9:Delhi

Date   
 18/09/2018

Recipient Of Notice   
 Appellant

Status of Previous Hearing   
 Hearing Adjourned by on the requ

New Time of Hearing   
 10 HH 00 MM AM

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 2 other documents can be attached in the application.  
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK PREVIEW **SUBMIT**

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16. Click **PROCEED** button.

## Warning

You are going to issue the notice. Do you want to continue ? Note : Once issued, notice cannot be edited / deleted.


CANCEL

**PROCEED**

17. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order
English

ARN	Date	GSTIN
AD070918000004F	18/09/2018	07APIPS0052D410



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

18. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard >
English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

19. The updated **Case Detail** page is displayed, with the table containing the record of the Adjournment just issued and the **Status** updated to "Adjournment Granted". Also, system would send the intimation to the Taxpayer via email and SMS, and make this Adjournment notice available on the Taxpayer's dashboard.

Dashboard > Appeal English

ARN <b>AD070918000004F</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>04/09/2018</b>	Status <b>Adjournment Granted</b>
-------------------------------	--	--	--------------------------------------

APPLICATIONS

**NOTICES**

REPLIES

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RECTIFICATION

ADDITIONAL DOCUMENT

**ADD NOTICE**

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents
		Date	Place					
ZA070918000067K	PERSONAL HEARING	21/09/2018 09:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	NA	NA	Notice Person Hearir
ZA070918000068I	ADJOURNMENT	20/09/2018 10:00 AM	Delhi	18/09/2018	Pallavi Test Infy, Joint Commissioner	17/09/2018	Hearing Adjourned by on the request of Appellant	Notice Adjournment

[Go back to the Main Menu](#)

## H. Issue an Appeal Order

To issue an appeal order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **APPEAL ORDER**.

Dashboard > Appeal English

ARN <b>AD070918000004F</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>04/09/2018</b>	Status <b>Adjournment Granted</b>
-------------------------------	--	--	--------------------------------------

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

<b>Legal Name</b> NURUL MOHAMADBHAI SAIYED	<b>Trade Name</b> GST
--	-----------------------

**ADD ORDER**

**APPEAL ORDER**

Order Number	Order Category	Date of Order	Passed By	Documents
0022Y	ADMIT APPEAL APPLICATION	04/09/2018	Pallavi Test Infy	GST APL-02

3. The **Appeal Order** page is displayed.

Goods and Services Tax

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Pallavi Test Infy

100, Delhi

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ARIN

GSTIN/UIN/Temporary Id

Date of Application/Case Creation

Status

AD070918000004F

07APIPS0052D410

04/09/2018

Adjournment Granted

APPLICATIONS

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RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

Form GST APL-04: Summary of the demand after issue of order by the Appellate Authority

Appeal Order Details

Order Number

Date of Appeal Order

Order Number

18/09/2018

Generate Order Number

Click on the link 'Generate Order Number' to generate a new Order Number.

Type of Order

Order appealed against

Date

Demand Order

ZA070918000003Y

03/09/2018

Status of Order

Select

Amount of demand/ refund confirmed

Particulars	Central Tax (₹)		State/UT tax (₹)		Disputed Amount
	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	
Tax	0	0	0	0	
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Refund	0	0	0	0	

Annexure to GST APL-04

Choose File

No file chosen

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place

100:Zone 9:Delhi

Date

18/09/2018

File with PDF format is only allowed.

Maximum file size for upload is 10MB.

Upload details of Personal Hearing & Order in brief in PDF format as Annexure to GST APL-04.

File with PDF & JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

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Top

- Click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.
- Select the **Status of Order** from the drop-down list.

Status of Order ●

Select

Select

Confirmed

Rejected

Modified

6.1. Scroll right to view the disputed amount and determined amount for State/ UT Tax, Integrated tax and Cess.

Amount of demand/ refund confirmed

State/UT tax (₹)		Integrated tax (₹)		Cess (₹)	
Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	

6.2. Scroll right to view the total of disputed amount and determined amount.

Amount of demand/ refund confirmed					
Tax (₹)		Cess (₹)		Total (₹)	
nt	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount
0	0	0	0	500	0
0	0	0	0	100	0
0	0	0	0	100	0
0	0	0	0	0	0
0	0	0	0	50	0
0	0	0	0	0	0

7. Click the **Choose File** button to upload details of Personal Hearing & Order in brief in PDF format as Annexure to Form GST APL-04.

**Note:**

- File with PDF format is only allowed.
- Maximum file size for upload is 10MB.

8. Click the **Choose File** button to upload any supporting document if required.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.
- Click on Add Document button to add the uploaded Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

9. Place is auto-populated. However, you can edit the same.

10. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

Goods and Services Tax

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Pallavi Test Infy

100, Delhi

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AD070918000004F

GSTIN/UIN/Temporary Id

07APIPS0052D410

Date of Application/Case Creation

04/09/2018

Status

Adjournment Granted

APPLICATIONS

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ADDITIONAL DOCUMENT

Legal Name

NURUL MOHAMADBHAI SAIYED

Trade Name

GST

Form GST APL-04: Summary of the demand after issue of order by the Appellate Authority

Appeal Order Details

Order Number

ZA0709180000069G

Date of Appeal Order

18/09/2018

Generate Order Number

Click on the link 'Generate Order Number' to generate a new Order Number.

Type of Order

Demand Order

Order appealed against

ZA070918000003Y

Date

03/09/2018

Status of Order

Select

Amount of demand/ refund confirmed

nt	rated tax (₹)		Cess (₹)		Total (₹)	
	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount
500	0	0	0	0	500	0
100	0	0	0	0	100	0
100	0	0	0	0	100	0
0	0	0	0	0	0	0
50	0	0	0	0	50	0
0	0	0	0	0	0	0

Annexure to GST APL-04

Choose File

No file chosen

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place

100:Zone 9:Delhi

Date

18/09/2018

BACK

PREVIEW

SUBMIT

File with PDF format is only allowed.

Maximum file size for upload is 10MB.

Upload details of Personal Hearing & Order in brief in PDF format as Annexure to GST APL-04.

File with PDF & JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

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Top

11. Check the system-generated draft order carefully to rule out any discrepancy.

**FORM GST APL – 04**  
[Refer Rule 113(1) & 115]

**Summary of the demand after issue of order by the Appellate Authority, Tribunal OR Court**

Order no. - ZA070918000069G

Date of Order - 18/09/2018

- |                                |                          |
|--------------------------------|--------------------------|
| 1. GSTIN/Temporary ID/ UIN -   | 07AIP50052D410           |
| 2. Name of the appellant -     | NURUL MOHAMADGHAI SAIYED |
| 3. Address of the appellant -  |                          |
| 4. Order appealed against -    | Number - ZA070918000003Y |
| 5. Appeal -                    | Number - AD070918000004F |
| 6. Personal Hearing -          | Date - 03/09/2018        |
| 7. Order in brief -            | Date - 04/09/2018        |
| 8. Status of Order -           | Refer to Annexure        |
| 9. Amount of demand confirmed: | Refer to Annexure        |
|                                | Confirmed                |

Particulars		Central Tax (₹)	State/ UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Total (₹)
Tax	Disputed Amount	0	0	500	0	500
	Determined Amount	0	0	0	0	0
Interest	Disputed Amount	0	0	100	0	100
	Determined Amount	0	0	0	0	0
Penalty	Disputed Amount	0	0	100	0	100
	Determined Amount	0	0	0	0	0
Fees	Disputed Amount	0	0	0	0	0
	Determined Amount	0	0	0	0	0
Others	Disputed Amount	0	0	50	0	50
	Determined Amount	0	0	0	0	0

Place: 100:Zone 9:Delhi

Date: 18/09/2018

Name: Pallavi Test Infy  
Designation: Joint Commissioner  
Jurisdiction: 100:Zone 9:Delhi

12. Go back to the Order page. Click **SUBMIT**.

Goods and Services Tax

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GSTIN/UIN/Temporary Id

07APIPS0052D410

Date of Application/Case Creation

04/09/2018

Status

Adjournment Granted

APPLICATIONS

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ADDITIONAL DOCUMENT

Legal Name

NURUL MOHAMADBHAI SAIYED

Trade Name

GST

Form GST APL-04: Summary of the demand after issue of order by the Appellate Authority

Appeal Order Details

Order Number

ZA0709180000069G

Date of Appeal Order

18/09/2018

Generate Order Number

Click on the link 'Generate Order Number' to generate a new Order Number.

Type of Order

Demand Order

Order appealed against

ZA070918000003Y

Date

03/09/2018

Status of Order

Confirmed

Amount of demand/ refund confirmed

nt	rated tax (₹)		Cess (₹)		Total (₹)	
	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount	Determined Amount	Disputed Amount
500	0	0	0	0	500	0
100	0	0	0	0	100	0
100	0	0	0	0	100	0
0	0	0	0	0	0	0
50	0	0	0	0	50	0
0	0	0	0	0	0	0

Annexure to GST APL-04

Doc1.pdf

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Place

100:Zone 9:Delhi

Date

18/09/2018

File with PDF format is only allowed.

Maximum file size for upload is 10MB.

Upload details of Personal Hearing & Order in brief in PDF format as Annexure to GST APL-04.

File with PDF & JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on Add Document button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

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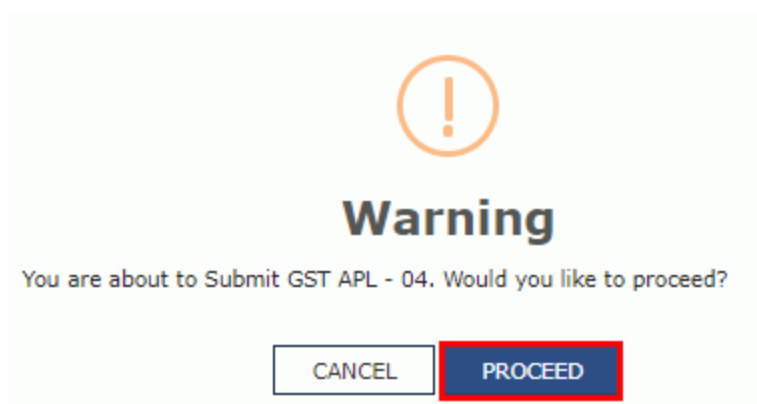
Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Site Last Updated on 06/11/2016 01:45 AM

Click Here to Report a Problem or call 0124-4479900/6230700

Top


13. Click **PROCEED** button.



14. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000004F	18/09/2018	07APIPS0052D410



### Warning

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 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

15. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

16. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Appeal Order Passed". Also, system would send the intimation to the Tax Official via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Appeal English

ARN <b>AD070918000004F</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>04/09/2018</b>	Status <b>Appeal Order Passed</b>
-------------------------------	--	--	--------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED Trade Name GST

ADD ORDER +

Order/Reference Number	Order Category	Date of Order	Passed By	Documents
ZA070918000022Y	ADMIT APPEAL APPLICATION	04/09/2018	Pallavi Test Infy	<a href="#">GST APL-02</a>
ZA070918000069G	APPEAL ORDER	18/09/2018	Pallavi Test Infy	<a href="#">GST APL-04 Doc1</a>

#### Note:

#### 1. When Appellate Authority passes the Order with status as "Modified" :

The GST Portal will create entries in Part-II of the Liability Register as under:

- Debit entry against a new demand Id for demand raised through Appeal order
- Credit entry against old demand Id for the amount under dispute.
- In DCR, existing demand status will be updated and new demand creation will be done.

#### 2. When Appellate Authority passes the Order with status as "Rejected" (Demand Confirmed):

- The GST Portal will create no entries in the Part-II of the Liability Register.
- In DCR, existing demand status will be updated and new demand creation will be done.

#### 3. When Appellate Authority passes the Order with status as "Confirmed" (Demand Rejected):

The GST Portal will create entries in Part-II of the Liability Register as under:

- Credit entry against old demand Id to the extent of amount under dispute.
- In DCR, existing demand status will be updated.

[Go back to the Main Menu](#)

## I. Add Additional Document, if any

To add any additional documents, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ADDITIONAL DOCUMENT** tab if it is not selected by default. This tab displays the additional documents submitted physically by any party (i.e. Applicant or Jurisdictional Officer- Authority for Advance Ruling or Concerned Officer) during the hearing. Only Appellate Authority / Assistant to Appellate Authority can upload additional documents.
2. Click the **ADD DOCUMENTS** button.

Dashboard > Appeal
English

ARN AD070718000040N	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 18/07/2018	Status Appeal Admitted
------------------------	---	---	---------------------------

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
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RECTIFICATION  
ADDITIONAL DOCUMENT

ADD DOCUMENTS

No records Found

3. Select the **Date of Hearing** using the calendar.

4. In the **Document Description** field, enter the description of the document i.e. the name or type of document that is provided during hearing.

5. In the **Documents Submitted By** field, enter the name of the person who submitted the additional document. In case of multiple names, all the names will be separated by comma.

6. Click the **Choose File** button to upload the additional document.

**Note:**

- You can upload PDF file with maximum size of upload as 5 MB.
- Maximum 5 additional documents can be attached for one Date of hearing.

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Date of Hearing\*

DD/MM/YYYY

Document Description\*

Documents Submitted By\*

Upload Documents\*

Choose File

No file chosen

• Indicates Mandatory Fields

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 5 additional documents can be attached for one Date of hearing.

Click on **Add** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

SUBMIT

7. Click the **ADD** button.

APPLICATIONS			<p>• Indicates Mandatory Fields</p> <p>❗ File with PDF or JPEG format is only allowed.</p> <p>❗ Maximum file size for upload is 5MB.</p> <p>❗ Maximum 5 additional documents can be attached for one Date of hearing.</p> <p>❗ Click on <b>Add</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.</p>
NOTICES	Date of Hearing *	Document Description *	
REPLIES	06/08/2018	Recorded during hearing	
ORDERS	Documents Submitted By *		
INTERNAL COMMUNICATION	V sinduri		
RECTIFICATION	<b>ADD</b>		
ADDITIONAL DOCUMENT			

[BACK](#) [SUBMIT](#)



8. Click the **SUBMIT** button.

**Note:** You can click the **DELETE** or **PREVIEW** button to delete or preview the uploaded additional documents. You can delete the document uploaded, till the document is not submitted.

You can also add another additional documents here.


APPLICATIONS			<p>• Indicates Mandatory Fields</p> <p>❗ File with PDF or JPEG format is only allowed.</p> <p>❗ Maximum file size for upload is 5MB.</p> <p>❗ Maximum 5 additional documents can be attached for one Date of hearing.</p> <p>❗ Click on <b>Add</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.</p>
NOTICES	Date of Hearing *	Document Description *	
REPLIES	06/08/2018		
ORDERS	Documents Submitted By *		
INTERNAL COMMUNICATION	Upload Documents *		
RECTIFICATION	<a href="#">Choose File</a> No file chosen		
ADDITIONAL DOCUMENT			

06/08/2018	V sinduri	Recorded during hearing	 Document.pdf	
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[BACK](#) [SUBMIT](#)

9. Click the **PROCEED** button.



## Warning

You are going to upload the attached document. Do you want to continue ?  
Note : Once uploaded, document cannot be edited / deleted.

CANCELPROCEED

10. After documents are successfully submitted, the updated details will be visible to Appellant/ Appellate Authority / Assistant to Appellate Authority.

APPLICATIONS	ADD DOCUMENTS				
NOTICES	Date of Hearing	Document Description	Document Submitted By	Updated by (name & designation)	Download Document
REPLIES	06/08/2018	Recorded during hearing	V sinduri	Pallavi Test Infy, Joint Commissioner	 <a href="#">Document.pdf</a>
ORDERS					
INTERNAL COMMUNICATION					
RECTIFICATION					
ADDITIONAL DOCUMENT					

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# Internal Review Cell

## FAQs > Conduct an Internal Review of Orders and Subsequently Take Actions on the Impugned Orders Prejudicial to the Interest of the Revenue

### 1. Which all Tax Official Roles are involved in the process of the internal review of Orders?

The process of the internal review of Orders and subsequently taking the required action on the impugned Orders prejudicial to the interest of the revenue involves the following four Tax Official roles defined on the GST Portal by the State Admin:

1. **Internal Review Cell (IRC) Members:** Review Orders available on the GST Portal and submit proposal for review

**Note:** Separate Internal Review Cells will be designated at Divisional level and State level. One division will have one Internal Review Cell.

2. **Commissioner/Senior tax officer (STO) or In charge of the internal review cell:** Review the submitted proposals and issue the required directions on the impugned Orders prejudicial to the interest of the revenue

**Note:** The Commissioner/STO may on his/her own motion create a Proposal case and also revise the Orders prejudicial to the interest of the revenue himself/herself as Revisional Authority.

3. **Legal Officer:** Take necessary actions on the impugned Order as per the direction of the Commissioner/STO
4. **Revisional Authority:** Take necessary actions on the impugned Order as per the direction of the Commissioner/STO

### 2. On the GST Portal, what is the procedure followed by Tax Officials to do an internal review of Orders and issue the required directions on the Orders prejudicial to the interest of the revenue?

On the GST Portal, the procedure followed by the Tax Officials to do an internal review of Orders and issue the required directions on the Orders prejudicial to the interest of the revenue comprises following steps:

1. **Internal Review Cell (IRC) reviews Orders** (except Supreme Court orders) passed in case of any GSTIN/UIN/Temporary ID and examines them for legality and propriety. If found otherwise, IRC

creates a Proposal case and submits it for examination and order by the Commissioner/STO to file appeal against such Orders, giving grounds for filing such an appeal against the Order, passed by appellate authority, Appellate Tribunal, High Court or with grounds of revision in case of revision.

**Note:** The Commissioner/STO may on his/her own motion create a Proposal case. IRC Members cannot view such proposals created by Commissioner/STO.

2. **Commissioner/STO issues a Direction on the impugned Order:** He/she will examine the submitted Proposal and issue one of the following directions (to Legal Officer or Revisional Authority or decide to revise the Order himself/herself) on case-basis:

2a. **DIRECT TO FILE APPEAL:** If, after looking at the proposal, he/she is satisfied that the impugned Order is not legal/proper and filing of appeal is required; he/she will select one of the following options and direct a Legal Officer to:

- File Appeal before Appellate Authority if the Proposal for Review is against an Adjudication Order and difference in the date of communication of Order and the date of directing it is less than or equal to <7> months.
- File Appeal before the next higher forum if the Proposal for Review is against an Order passed by First Appellate Authority/Appellate Tribunal/Revision/High Court and difference in the date of communication of Order and the date of directing it is less than or equal to <7> months.

2b. **DROP THE CASE:** If, after looking at the proposal, he/she is satisfied that the revision of the Order is not required and no appeal is required to be filed.

**Note:** The Commissioner/STO may drop the case at any stage after the initiation of the Proposal case.

2c. **REVISE ORDER:** If, after looking at the proposal, he/she is satisfied that the impugned Adjudication Order is not legal/proper and the difference in the date of communication of Order and the date of directing it is between 7 months and 3 years (the period of first appeal has expired) and he/she wishes to revise the order himself/herself as Revisional Authority

2d. **DIRECT TO REVISE THE ORDER:** If, after looking at the proposal, he/she is satisfied that the impugned Adjudication Order is not legal/proper and the difference in the date of communication of Order and the date of directing it is between 7 months and 3 years (the period of first appeal has expired); he/she will direct the case to a Revisional Authority for revision.

**Note:**

- Revision of Order cannot be done within 6+1 (Six+ one) months from the Date of Communication of the decision or order sought to be revised. Although Directions to file an appeal can be issued.
- Revision of Order cannot be done after 3 (Three) years from the Date of order sought to be revised.

- Date of Order being sent by email and SMS will be considered as the Date of Communication of Order. If the order is sent by post/special messenger, the date as updated in the system will be considered.
3. **Providing update on the Actions taken on the issued Direction:** After taking the required actions on the issued direction of Commissioner/STO, the Legal Officer or Revisional Authority or the Commissioner/STO himself/herself can update on the case by selecting one of the following options on case-basis:
    - **FAILED TO FILE APPEAL:** If the Legal Officer was unable to file Appeal as per the issued direction, where the difference in the date of communication of Order and the date of filing appeal was more than 7 months
    - **REVISION PROCEEDINGS INITIATED:** If the Revisional Authority or the Commissioner/STO himself/herself has successfully initiated revision of the Order as per the issued direction
    - **APPEAL INITIATED:** If the Legal Officer has successfully filed an Appeal as per the issued direction
    - **FAILED TO INITIATE REVISION:** If the Revisional Authority or the Commissioner/STO himself/herself was unable to initiate revision of the Order as per the issued direction
  4. Once the ACTIONS tab is updated, the Commissioner/STO will review this update and either issue another direction (if the previous direction was not executed) or drop the case as per his/her discretion.

### 3. What is the function of an Internal Review Cell, with respect to reviewing Orders on the GST Portal?

Internal Review Cell (IRC) has the function to review Orders available on the GST Portal (except Supreme Court Orders), which were passed in case of any GSTIN/UIN/Temporary ID and examine them for legality and propriety on the basis of some of the following points:

1. Misclassification of any goods or services or both;
2. Wrong applicability of a notification issued under the provisions of this Act;
3. Incorrect determination of time and value of supply of goods or services or both;
4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid;
5. Incorrect determination of the liability to pay tax on any goods or services or both;
6. Whether applicant is required to be registered;
7. Whether any particular thing done by the applicant results in supply of goods or services or both
8. Rejection of application for registration on incorrect ground.
9. Cancellation of registration for incorrect reasons
10. Transfer/Initiation of recovery/ Special mode of recovery
11. Tax wrongfully collected/Tax collected not paid to Government
12. Determination of tax not paid or short paid
13. Refund on wrong ground/Refund not granted/ Interest on delayed refund
14. Fraud or wilful suppression of fact

15. Anti profiteering related matter.
16. Any other point (other than the 15 points listed above)

**Note:** Separate Internal Review Cells will be designated at Divisional level and State level. One division will have one Internal Review Cell.

#### **4. Which all Orders, uploaded in the GST Portal, can be reviewed by IRC?**

Except for Supreme Court Orders, IRC can review all the Orders uploaded on the GST Portal. These other Orders are: Adjudication Orders, Refund Orders, Revision Orders, Appellate Authority Orders, Appellate Tribunal Orders and High Court Orders.

#### **5. Can I view Orders older than 3 Years from today?**

No. Any Order older than 3 Years from today won't appear in the queue of Orders for view.

#### **6. Can I also view the Orders which are currently subject to an Appeal or Revision?**

No. Any Order which is currently subject to an Appeal or Revision won't appear in the queue of Orders.

#### **7. Can I also view the Orders against which an Order (proposal) by any higher authority has been issued?**

No. Any Order, against which an Order (proposal) by any higher authority has been issued, won't appear in the queue of Orders. But, such Order (proposal) issued by the higher authority will appear in the respective queue.

#### **8. What is function of a Commissioner/STO, with respect to reviewing Orders?**

The Commissioner/STO may on his own motion, or upon information received by IRC or from Commissioner of other State/UT/Centre, examine any proceeding/order, and if he considers that any decision/order passed is erroneous in so far as it is prejudicial to the interest of the revenue and also is illegal or improper, he may, direct any officer to file an appeal with the appropriate authority against that order or if that order is an adjudicating order, revise such adjudicating order if the period of first appeal expired and if it is within three years of such adjudicating order.

**Note:** The Commissioner/STO can issue direction once against one proposal. However, if initial direction is not executed and the Legal Officer fails to file an appeal, he/she can issue another direction. The Commissioner/STO may drop the case at any stage after the initiation of the Proposal case.

### **9. I am an IRC member. Can I view the Proposals created by a Commissioner/STO?**

No, Proposals created by a Commissioner/STO will not be visible to the IRC Members. It will be visible to the subordinate officer who has been directed to file appeal.

### **10. What will happen after the Commissioner/STO directs a Legal Officer to file an Appeal?**

After the Commissioner/STO directs a Legal Officer to file an Appeal, the Legal Officer's Dashboard is updated with the issued Direction. Now, the Legal Officer will go through the impugned Order and the issued direction and take one of the following actions:

- **File Appeal before Appellate Authority on the GST Portal:** If the issued direction is against an Adjudication Order and the difference in the date of communication of Order and the date of filing the appeal is less than or equal to <7> months. Subsequent to filing the appeal successfully, the Legal Officer will update the Proposal case on the GST Portal with the "APPEAL INITIATED" Action
- **File Appeal before Appellate Tribunal/High Court/Supreme Court Offline Manually:** If the issued direction is against an Order issued by First Appellate Authority, Appellate Tribunal, High Court, Supreme court and the difference in the date of communication of Order and the date of filing appeal is less than or equal to <7> months. Subsequent to filing the appeal successfully, the Legal Officer will update the Proposal case on the GST Portal with the "APPEAL INITIATED" Action
- **Update the Proposal case on the GST Portal with the "FAILED TO FILE APPEAL" Action:** If the issued direction is against an Adjudication Order, where the difference in the date of communication of Order and the date of filing appeal is more than 7 months

### **11. I am a Commissioner and I am going to direct revision of an Order. What is time limit for doing self-revision or directing the Proposal for revision?**

Following is the time limit for doing self-revision or directing the Proposal for revision:

- Revision of Order cannot be done within 6+1 (Six+ one) months from the Date of Communication of the decision or order sought to be revised. Although Directions to file an appeal can be issued.
- Revision of Order cannot be done after 3 (Three) years from the Date of order sought to be revised.
- Date of Order as being sent by email and SMS will be considered as the Date of Communication of Order. If the order is sent by post/special messenger, the date as updated in the system will be considered.

## 12. What will happen after the Commissioner/STO directs a Revisional Authority to revise an Order?

After the Commissioner/STO directs a Revisional Authority to revise an Order, the Revisional Authority's Dashboard is updated with the issued Direction. The Revisional Authority will go through the impugned Order and the direction issued and take one of the following actions:

- **Initiate Proceedings for Revision of the Impugned Order** and issue notice to Taxpayer and Tax Officer for personal hearing. Subsequent to the issue of the notice for personal hearing, the Revisional Authority will update the Proposal case on the GST Portal with the "REVISION PROCEEDINGS INITIATED" Action.
- **Drop Proceedings for Revision of the Impugned Order** and update the Proposal case on the GST Portal with the "FAILED TO INITIATE REVISION" Action.

**Note:** The Proceeding can be dropped without issuing notice for hearing on Revisional Authority's discretion.

## 13. What will happen to the Proposal if the Legal Officer or the Revisional Authority fails to execute the direction of the Commissioner/STO?

If the Legal Officer or the Revisional Authority fail to execute the direction of the Commissioner/STO within time limit, the Commissioner/STO may either issue another direction or drop the case as per his/her discretion.

## 14. During the process of proposing review of an order prejudicial to the interest of the revenue, what all Status changes does a Proposal undergo?

During the process of proposing review of an order prejudicial to the interest of the revenue, a Proposal can undergo following Status changes:

- **Review Proposal Submitted:** When proposal for review submitted against an order to Commissioner/STO by IRC
- **Directed to file Appeal:** When proposal for review is approved by Commissioner/STO & Commissioner/STO has directed to file appeal
- **Directed for Revision:** When proposal for review is approved by Commissioner/STO & Commissioner/STO has directed for Revision of Order
- **Self-Revision:** When Commissioner/STO is going to revise the order himself/herself as Revisional Authority.
- **Review Proposal dropped:** When proposal for review after examination is closed by Commissioner/STO

- **Failed to file appeal:** When Legal Officer was unable to file Appeal as directed by Commissioner/STO within time limit
- **Appeal Initiated:** When Legal Officer has initiated filing of Appeal as directed by Commissioner/STO
- **Revision Proceedings Initiated:** When Commissioner/STO or a Revisional Authority has initiated revision proceedings
- **Failed to Initiate Revision Proceedings:** When Commissioner/STO or a Revisional Authority was unable to initiate revision proceedings within time limit

# Manual > Conduct an Internal Review of Orders and Subsequently Take Actions on the Impugned Orders Prejudicial to the Interest of the Revenue

## How can I conduct an internal review of Orders and subsequently take actions on the impugned Orders prejudicial to the interest of the revenue?

To conduct an internal review of Orders and subsequently take actions on the impugned Orders prejudicial to the interest of the revenue, perform the following steps:

**Note:** Following four Tax Official roles are defined on the GST Portal by the State Admin to conduct internal review of Orders and subsequently take action on the impugned Orders prejudicial to the interest of the revenue.

1. Internal Review Cell (IRC) Members. Separate Internal Review Cells will be designated at Divisional level and State level. One division will have one Internal Review Cell
2. Commissioner/Senior tax officer (STO)
3. Legal Officer
4. Revisional Authorities

Steps	Tax Official Roles Responsible for Performing the Step	Access-type to Tabs in "Proposal" Screen
A. <a href="#">Search Orders on GST Portal for review</a>	IRC Members	----
B. <a href="#">View Orders and review them for legality and propriety</a>		

C. Based on an impugned Order, <a href="#">Create a Proposal case</a> and submit it to Commissioner/STO for further actions	<div>IRC Members</div> <div><b>Note:</b> The Commissioner/STO may on his/her own motion create a Proposal case and take the required action on it.</div>	
D. <a href="#">Search for Submitted Proposals and open the Proposal Screen</a>	<div><ul style="list-style-type: none"><li>• IRC Members</li><li>• Commissioner/STO</li></ul></div> <div><b>Note:</b> IRC Members cannot view proposals created by Commissioner/STO.</div>	
<div><b>Note:</b></div> <div>A Proposal case, generated with an Internal Reference Number (IRN), is organized on the GST Portal's "<b>Proposal</b>" screen into the following four tabs:</div> <div><div>1. <b>ORDER DETAILS:</b> To view and download impugned Order</div><div>2. <b>PROPOSAL:</b> To view and download submitted Proposal against the impugned Order</div><div>3. <b>DIRECTIONS:</b> To view or issue directions against the impugned Order</div><div>4. <b>ACTIONS:</b> To view or add actions taken on the issued direction</div></div> <div>Depending on the assigned roles, Tax Officials will have Read only i.e. only view/download access or both Read and Write Access i.e. access to both view/download and also perform actions access to these tabs on their Dashboard.</div>		
E. From <a href="#">ORDER DETAILS</a> tab: View and download the impugned Order to be	IRC Members	Read only
	Commissioner/STO	Read only
	Legal Officer	Read only
	Revisional Authority	Read only

reviewed		
F. From <a href="#">PROPOSAL</a> tab: View and download Submitted Proposal against the impugned Order	IRC Members	Read only
	Commissioner/STO	Read only
G. From <b>DIRECTIONS</b> tab: View or add following Directions—  G. (1) <a href="#">DIRECT TO FILE APPEAL</a> G. (2) <a href="#">REVISE ORDER</a> G. (3) <a href="#">DIRECT TO REVISE THE ORDER</a> G. (4) <a href="#">DROP THE CASE</a>  <b>Note:</b>  • The Commissioner/ST O can issue direction only once against one proposal.	IRC Members	Read only
	Commissioner/STO	Read and Write
	Legal Officer	Read only
	Revisional Authority	Read only

<p>However, if initial direction is not executed, he/she can issue another direction.</p> <ul style="list-style-type: none"> <li>The Commissioner/STO may revise the impugned Orders prejudicial to the interest of the revenue himself/herself as Revisional Authority.</li> </ul>		
<p>H. <a href="#">Search for Directed Proposals</a></p>	<ul style="list-style-type: none"> <li>Legal Officer</li> <li>Revisional Authority</li> </ul>	----
<p>I. From <a href="#">ACTIONS</a> tab: View or add following Actions—</p> <p>I (1) <b>FAILED TO FILE APPEAL</b> I (2) <b>REVISION PROCEEDINGS INITIATED</b> I (3) <b>APPEAL INITIATED</b> I (4) <b>FAILED TO INITIATE REVISION</b></p>	IRC Members	Read only
	Commissioner/STO	Read and Write
	Legal Officer	Read and Write
	Revisional Authority	Read and Write

<p><b><u>Note:</u></b></p> <ul style="list-style-type: none"> <li>• The Commissioner/STO can add Actions only if he/she has assigned the Proposal case to himself/herself for revision as Revisional Authority.</li> <li>• After reviewing the action updated by Legal Officer or Revisional Authority, the Commissioner/STO may either issue another direction (if the previous direction was not executed) or drop the case as per his/her discretion.</li> </ul>		
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**Click each hyperlink in the "Steps" column above to know more.**

## **A. Search Orders on GST Portal for Review**

To search orders for review, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > View Orders** option.

Goods and Services Tax

Prakash Kumar  
100, Delhi

Dashboard Services Help Statutory Functions

View Orders Appeal & Revision Cause List

0  
Registration

Alerts  
No Latest Alert Available  
View All

- 0 Application for Registration
- 0 Application for Enrolment
- 0 Application for Amendment
- 0 Application for Surrender

4. **View Orders Search** page is displayed. You can search based on any of the displayed criterion. Enter data in the displayed fields as mentioned in the following steps:

Dashboard > View Orders English

View Orders

Order category\*  
Select

Zone  
Select

Tax Liabilities/ Refund above ⓘ  
0

Period From\*  
DD/MM/YYYY

Ward  
Select

GSTIN/ Temporary ID/ UIN  
Enter GSTIN

Period To\*  
DD/MM/YYYY

Order Number  
Enter Order number

SEARCH

4a. In the **Order category** field, select the type of Order from the drop-down list. This is a mandatory field.

Order category\*

Select

Select

Adjudication Orders

Refund Orders

Revision Orders

Appellate Authority Orders

Appellate Tribunal Orders

High Court Orders

4b. In the **Period From & Period To** fields, select the date from the calendar. This is a mandatory field.

4c. In the **Zone** field, select the zone in which Order was issued, from the drop-down list. This is not a mandatory field.

4d. In the **Ward** field, select the Ward in which Order was issued, from the drop-down list. This is not a mandatory field.

4e. In the **Tax Liabilities/Refund above** field, enter the amount. This is not a mandatory field.

4f. In the **GSTIN/Temporary ID/UIN** field, enter the applicable data. This is not a mandatory field.

4g. In the **Order Number** field, enter the Order number. This is not a mandatory field.

4h. Click the **SEARCH** button.

5. Based on your search criteria, the required Order or the list of the required Orders get displayed. Click **View Order** hyperlink to view the Order or click **Propose Review** hyperlink to create a Proposal case and submit it for review to Commissioner/STO.

**Note:** **Propose Review** is for creating a Proposal of review for the case and submitting it for review to Commissioner/STO. **View Order** is for viewing a particular Order.

Dashboard > View Orders English

**View Orders**

Order category ▼  
Adjudication Orders

Period From ▼  
01/07/2018

Period To ▼  
07/08/2018

Zone ▼  
Select

Ward ▼  
Select

Tax Liabilities/ Refund above ⓘ  
0

GSTIN/ Temporary ID/ UIN  
Enter GSTIN

Order Number  
Enter Order number

**SEARCH**

Order Category	Order No.	Date of Order	GSTIN/Temporary ID/UIN	Status	Action
Adjudication Orders	123-2346-1	02/08/2018	07APIPS0052D311	Order Issued	<a href="#">View Order</a> <a href="#">Propose Review</a>
Adjudication Orders	123-2346	31/07/2018	07APIPS0052D311	Order Issued	<a href="#">View Order</a> <a href="#">Propose Review</a>

[Go back to the Main Menu](#)

## B. View Orders and review them for Legality and Propriety

To view Orders and review them for Legality and Propriety, perform following steps:

1. [Search Orders on GST Portal for review](#)
2. Based on your search criteria, the required Order or the list of the required Orders get displayed. Click **View Order** hyperlink in the "Action" column.

## View Orders

Order category \*

Adjudication Orders

Period From \*

01/07/2018

Period To \*

07/08/2018

Zone

Select

Ward

Select

Tax Liabilities/ Refund above ⓘ

0

GSTIN/ Temporary ID/ UIN

Enter GSTIN

Order Number

Enter Order number

SEARCH

Order Category	Order No.	Date of Order	GSTIN/Temporary ID/UIN	Status	Action
Adjudication Orders	123-2346-1	02/08/2018	07APIPS0052D311	Order Issued	<a href="#">View Order</a> <a href="#">Propose Review</a>
Adjudication Orders	123-2346	31/07/2018	07APIPS0052D311	Order Issued	<a href="#">View Order</a> <a href="#">Propose Review</a>

3. **View Order** page is displayed. On this page, you can click the documents in **Order Documents** and/or **Supporting Documents** (if any) fields to download and review them. To go to the **View Orders Search** page, click **BACK**. To create a Proposal case and submit it for review to Commissioner/STO, click the **PROPOSE REVIEW** button.

## Taxpayer Details

GSTIN/ Temporary ID/ UIN  
07ACXPK3463AC15Legal Name  
MUKESH DHANJIBHAI KARSHALAAddress  
1, karol, bagh, South West Delhi, Delhi,  
110000



## Order Details

Order category  
Adjudication OrdersOrder Number  
ZA070718000245QDate  
26/07/2018



Passed By

Nurul MOHAMADBHAI SAIYED, Assistant  
Commissioner

## Order Documents

 NF\_ORDER\_ZA070718000245Q\_2018072611  
4327.pdf
  GSTR3B\_07AJIPA1572EE41\_012018.pdf

## Supporting Documents

 NF\_ORDER\_ZA070718000245Q\_2018072611  
4327.pdf
  GSTR3B\_07AJIPA1572EE41\_012018.pdf

BACK

PROPOSE REVIEW

[Go back to the Main Menu](#)

## C. Create a Proposal case

To create a Proposal case, perform following steps:

**Note:** IRC Members will create a Proposal case and submit it to Commissioner/STO for further actions. However, the Commissioner/STO may on his/her own motion, create a Proposal case and take the required actions on it.

1. [Search Orders on GST Portal for review](#)
2. Based on your search criteria, the required Order or the list of the required Orders get displayed. Click **Propose Review** hyperlink in the "Action" column.

[Dashboard](#) > [View Orders](#) English

View Orders

Order category \*

Adjudication Orders

Zone

Select

Tax Liabilities/ Refund above ⓘ

0

Period From \*

01/07/2018

Ward

Select

GSTIN/ Temporary ID/ UIN

Enter GSTIN

Period To \*

07/08/2018

Order Number

Enter Order number

SEARCH

**Note:** You can initiate proposing review of an Order from **View Order** page also by clicking the **PROPOSE REVIEW** button as shown in the image below.

Dashboard > View Orders **View Order** English

Taxpayer Details



GSTIN/ Temporary ID/ UIN	Legal Name	Address
07ACXPK3463AC15	MUKESH DHANJIBHAI KARSHALA	1, karol, bagh, South West Delhi, Delhi, 110000

Order Details



Order category	Order Number	Date
Adjudication Orders	ZA070718000245Q	26/07/2018

Passed By  
**Nurul MOHAMADBHAI SAIYED, Assistant Commissioner**

Order Documents

 NF_ORDER_ZA070718000245Q_20180726114327.pdf	 GSTR3B_07AJIPA1572EE41_012018.pdf
--	--

Supporting Documents

 NF_ORDER_ZA070718000245Q_20180726114327.pdf	 GSTR3B_07AJIPA1572EE41_012018.pdf
--	--

BACK

PROPOSE REVIEW

3. **Proposal Review** page gets displayed. Click **BACK** to go to the previous page or enter data in the displayed fields as mentioned in the following steps:

## Proposal to the Commissioner for Reviewing the Order

Reference No. \*

Proposal Number

[Generate Proposal Number](#)

Date

07/08/2018

Click on the link 'Generate Proposal Number' to generate a new Proposal Number.

## Taxpayer Details

GSTIN of the Tax Payer

07APIPS0052DHZQ

Name of the Tax Payer

NURUL MOHAMADBHAI SAIYED

Address of the Tax Payer

ads, adds, kjh, North East Delhi, Delhi,  
111111

## Order Details

Order category

Adjudication Orders

Order Number

ZA0707180002301

Date

24/07/2018

Order passed by

Nurul MOHAMADBHAI SAIYED, Assistant  
Commissioner

## Point for Review \*

Select

ADD

## Ground of review \*

Choose File

No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 5MB.

## Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

File with PDF & JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 4 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

SUBMIT

3a. In the **Reference Number** field, click the **Generate Proposal Number** hyperlink. Proposal Number field gets auto-populated.

3b. In the **Point for Review** field, select the relevant point from the displayed points in the drop-down list and click **ADD**.

Point for Review •

G	U	<div><div>Select</div><div><div>Select</div><div>1. Misclassification of any goods or services or both</div><div>2. Wrong applicability of a notification issued under the provisions of this Act</div><div>3. Incorrect determination of time and value of supply of goods or services or both</div><div>4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid</div><div>5. Incorrect determination of the liability to pay tax on any goods or services or both</div><div>6. Whether applicant is required to be registered</div><div>7. Whether any particular thing done by the applicant results in supply of goods or services or both</div><div>8. Rejection of application for registration on incorrect ground</div><div>9. Cancellation of registration for incorrect reasons</div><div>10. Transfer/Initiation of recovery/ Special mode of recovery</div><div>11. Tax wrongfully collected/Tax collected not paid to Government</div><div>12. Determination of tax not paid or short paid</div><div>13. Refund on wrong ground/Refund not granted/ Interest on delayed refund</div><div>14. Fraud or wilful suppression of fact</div><div>15. Anti profiteering related matter</div><div>16. Others</div></div></div>	<div>ADD</div>
		<div>t is only allowed. or upload is 5MB.</div>	

G format is only all  
for upload is 5MB.

**Note:** If you select "16. Others", a blank field will appear. Enter the reason in the field and click **ADD**.

Point for Review •

<div>16. Others</div>	<div>ADD</div>
<div>Enter the reason</div>	

3c. In the **Ground of review** field, click **Choose File** to upload the relevant document(s) from your machine.

3d. In the **Upload Supporting Documents** field, click **Choose File** to upload the relevant document(s) from your machine, if required. This is not a mandatory field.

3e. Click **SUBMIT** and a Warning popup appears. Click **PROCEED**.



## Warning

Would you like to proceed?

CANCEL	PROCEED
--------	---------

4. **Proposal View** page gets displayed with a green message on the top mentioning successful submission of the proposal and the generated IRN. You can download the documents you uploaded as ground of review by clicking on the document name. Click **OK** to continue and go back to **View Orders Search** page.

Dashboard > View Orders > **Proposal View** English

✔ Proposal has been submitted with IRN **ZA070818000048M**

**Proposal to the Commissioner for Reviewing the Order**

Proposal No.	<b>ZA070818000048M</b>
Order category	<b>Adjudication Orders</b>
Order Number	<b>ZA070718000245Q</b>
Order Date	<b>26/07/2018</b>
GSTIN of the Tax Payer	<b>07ACXPK3463AC15</b>
Name of the Tax Payer	<b>MUKESH DHANJIBHAI KARSHALA</b>
Address of the Tax Payer	<b>1, karol, bagh, South West Delhi, Delhi, 110000</b>
Order passed by	<b>Nurul MOHAMADBHAI SAIYED, Assistant Commissioner</b>
Point for Review	<div>1 Misclassification of any goods or services or both</div>
Ground of review	<div><b>Document</b></div>
Supporting documents	<b>NA</b>

**OK**

[Go back to the Main Menu](#)

## D. Search for Submitted Proposals and open the Proposal Screen

To search for submitted Proposals and open the Proposal Screen, perform following steps:

**Note:** IRC Members cannot view proposals created by Commissioner/STO.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Review Proposal** option.

Skip to Main Content A+ A- Uattest User v  
Delhi, Delhi 12 0

**Goods and Services Tax**

Dashboard Registration Payments Services Help Grievances **Statutory Functions**

Demand and Collection Register Assessment/Adjudication Quick Links My Tasks View Orders **Appeal & Revision** Cause List

**Review Proposal**

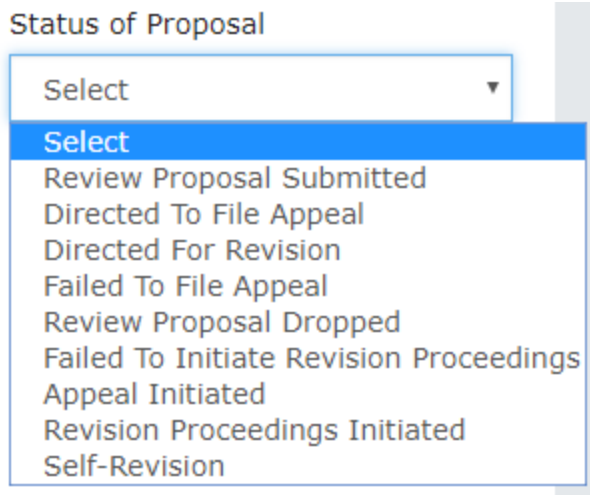
4. **Review Proposal Dashboard** page gets displayed. You can search based on any of the displayed criterion. Enter data in the displayed fields as mentioned in the following steps:



The screenshot shows the 'Review Proposal' dashboard with a search form. The form includes the following fields:

- Internal Reference Number:** A text input field with the placeholder 'Enter Internal Reference No.'
- Period From:** A date input field with the placeholder 'DD/MM/YYYY' and a calendar icon.
- GSTIN/ Temporary ID/ UIN:** A text input field with the placeholder 'Enter GSTIN/ Temp ID/ UIN'.
- Period To:** A date input field with the placeholder 'DD/MM/YYYY' and a calendar icon.
- Status of Proposal:** A dropdown menu with 'Select' as the current selection.
- SEARCH:** A blue button with white text.

- 4a. In the **Internal Reference Number** field, enter the Proposal's Internal Reference Number (IRN) generated during creation.
- 4b. In the **GSTIN/Temporary ID/UIN** field, enter the applicable data.
- 4c. In the **Status of Proposal** field, select one of the IRN Status, from the drop-down list.



The screenshot shows the 'Status of Proposal' dropdown menu. The menu is open, displaying the following options:

- Select
- Review Proposal Submitted
- Directed To File Appeal
- Directed For Revision
- Failed To File Appeal
- Review Proposal Dropped
- Failed To Initiate Revision Proceedings
- Appeal Initiated
- Revision Proceedings Initiated
- Self-Revision

- 4d. In the **Period From & Period To** fields, select the date from the calendar.
- 4e. Click the **SEARCH** button.

**Note:** Though none of the Search fields are mandatory, you must enter data in at least one field before clicking SEARCH.

5. Based on your search criteria, the required Proposal(s) gets displayed. You can sort the list of displayed proposals based on their submission date by clicking the arrows next to **Date of Submission** field. To open a particular proposal, click hyperlink in its **IRN** column.

Dashboard > Review Proposal English

**Dashboard**

Internal Reference Number

GSTIN/ Temporary ID/ UIN

Status of Proposal

Period From

Period To

**SEARCH**

IRN	Date of Submission	GSTIN/Temporary ID/UIN	Order category	Order Number	Status
ZA0708180000113	03/08/2018	07APIPS0052D410	Appellate Authority Orders	ZA070718000126S	Review Proposal Submitted
ZA0707180001850	19/07/2018	07APIPS0052D410	Appellate Authority Orders	ZA070718000116T	Review Proposal Submitted

6. **Proposal** screen gets displayed. On this page, yellow header provides details of this proposal. Also, you can click tabs provided in the left side of the page to view details related to each tab.

Dashboard > **Proposal** English

IRN	GSTIN/Temporary Id/UIN	Date Of Submission	Status
ZA0708180000113	07APIPS0052D410	03/08/2018	Review Proposal Submitted

**ORDER DETAILS**

PROPOSAL

DIRECTIONS

ACTIONS

**Taxpayer Details**

GSTIN/ Temporary ID/ UIN	Legal Name	Address
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12, qw, ww, Central Delhi, Delhi, 110000

**Order Details**

Order category	Order Number	Date
Appellate Authority Orders	ZA070718000126S	17/07/2018

Passed By  
**Pallavi Test Infy, Joint Commissioner**

**Order Documents**

GST APL-04	GST APL-03 (4) (2)
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**Note:** ORDER DETAILS tab is selected by default.

[Go back to the Main Menu](#)

## E. View and Download Order to be reviewed from ORDER DETAILS tab on the Proposal screen

To view and download Order to be reviewed from ORDER DETAILS tab on the Proposal screen, perform following steps:

1. [Search for Submitted Proposals and open the Proposal Screen](#)
2. On the Proposal screen, select the **ORDER DETAILS** tab, if it is not selected by default. This tab displays the details of the impugned Order, based on which this Proposal case was created.

Dashboard **Proposal** English

IRN	GSTIN/Temporary Id/ UIN	Date Of Submission	Status
ZA0708180000113	07APIPS0052D410	03/08/2018	Review Proposal Submitted

**ORDER DETAILS**  
 PROPOSAL  
 DIRECTIONS  
 ACTIONS

**Taxpayer Details**


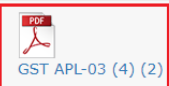
GSTIN/ Temporary ID/ UIN	Legal Name	Address
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12, qw, ww, Central Delhi, Delhi, 110000

**Order Details**

Order category	Order Number	Date
Appellate Authority Orders	ZA070718000126S	17/07/2018

Passed By  
Pallavi Test Infy, Joint Commissioner

**Order Documents**

 GST APL-04
  GST APL-03 (4) (2)

3. Click the document-names in the **Order Documents** field to download and review.

[Go back to the Main Menu](#)

## F. View and Download Submitted Proposal from PROPOSAL tab on the Proposal screen

To view and download submitted Proposal to be reviewed from PROPOSAL tab on the Proposal screen, perform following steps:

1. [Search for Submitted Proposals and open the Proposal Screen](#)
2. On the Proposal screen, select the **PROPOSAL** tab. This tab displays the details of the Proposal case.

Dashboard
Proposal
English

IRN <b>ZA0708180000113</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>03/08/2018</b>	Status <b>Review Proposal Submitted</b>
-------------------------------	--	---	--

ORDER DETAILS  
**PROPOSAL**  
DIRECTIONS  
ACTIONS

### Proposal to the Commissioner for Reviewing the Order

Proposal No.	<b>ZA0708180000113</b>		
Order category	<b>Appellate Authority Orders</b>		
Order Number	<b>ZA070718000126S</b>		
Order Date	<b>17/07/2018</b>		
GSTIN of the Tax Payer	<b>07APIPS0052D410</b>		
Name of the Tax Payer	<b>NURUL MOHAMADBHAI SAIYED</b>		
Address of the Tax Payer	<b>12, qw, ww, Central Delhi, Delhi, 110000</b>		
Order passed by	<b>Pallavi Test Infy,Joint Commissioner</b>		
Point for Review	<table> <tr> <td>1</td> <td>Incorrect determination of time and value of supply of goods or services or both</td> </tr> </table>	1	Incorrect determination of time and value of supply of goods or services or both
1	Incorrect determination of time and value of supply of goods or services or both		

Ground of review

Supporting documents

AA220718000382N\_RO01082018

NA

- Click the document-name(s) in the **Ground of review** field or **Supporting documents** (if any) to download and review.

[Go back to the Main Menu](#)

## G (1). DIRECT TO FILE APPEAL

To add **DIRECT TO FILE APPEAL** direction, perform following steps:

**Note:** Commissioner/STO will go through the submitted Proposal case and select DIRECT TO FILE APPEAL option to direct a Legal Officer to file appeal, if after examining the proposal, he/she is satisfied that the impugned Order is not legal/proper and filing of appeal is required. Appeals can be filed on the basis of the following two cases:

- File Appeal before Appellate Authority if the Proposal for Review is against an Adjudication Order and difference in the date of communication of Order and the date of directing it is less than or equal to <7> months.
- File Appeal before the next higher forum if the Proposal for Review is against an Order passed by First Appellate Authority/Appellate Tribunal/Revision/High Court and difference in the date of communication of Order and the date of directing it is less than or equal to <7> months.

- On the Proposal screen, select the **DIRECTIONS** tab. This tab displays the direction(s) issued against this particular Proposal. Click **ADD DIRECTIONS**. Then, select **DIRECT TO FILE APPEAL**.

Dashboard > Proposal English

IRN <b>ZA070818000048M</b>	GSTIN/Temporary Id/UIN <b>07ACXPK3463AC15</b>	Date Of Submission <b>07/08/2018</b>	Status <b>Review Proposal Submitted</b>
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ORDER DETAILS

PROPOSAL

**DIRECTIONS**

ACTIONS

ADD DIRECTIONS ▾

DIRECT TO FILE APPEAL

DROP THE CASE

REVISE ORDER

DIRECT TO REVISE THE ORDER

Date	Directions	Directed To	Points of Review/ Reasons	Documents
------	------------	-------------	---------------------------	-----------

**Note:** The Commissioner/STO can issue direction only once against a proposal. However, if initial direction is not executed and the Legal Officer fails to file an appeal, he/she can issue another direction.

2. **DIRECT TO FILE APPEAL** page is displayed. Click **BACK** to go to previous page or enter data in the displayed fields as mentioned in the following steps:

Dashboard
Proposal
English

IRN ZA0708180000113	GSTIN/Temporary Id/UIN 07APIPS0052D410	Date Of Submission 03/08/2018	Status Review Proposal Submitted
------------------------	---	----------------------------------	-------------------------------------

ORDER DETAILS  
PROPOSAL  
**DIRECTIONS**  
ACTIONS

### DIRECT TO FILE APPEAL

#### Direction Details

Reference Number

Reference Number

[Generate Reference Number](#)

Date
07/08/2018

Click on the link 'Generate Reference Number' to generate a new Reference Number.

#### Direction

Direct To

Select

#### Official Assigned

Jurisdiction Level

Select

Official assigned to file Appeal / Revision

Select

#### Point for Review

Point for Review

Select

ADD

#### Document Upload

Upload Direction

Choose File

No file chosen

File with PDF format is only allowed.  
Maximum file size for upload is 5MB.

#### Upload Supporting documents

Enter Document Description

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 2 other documents can be attached in the application.  
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

DIRECT

- 2a. In the **Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- 2b. In the **Direct To** field, select the relevant authority from the drop-down list.
- 2c. In the **Official Assigned** field, select the jurisdiction level and the name of the tax officer from their respective drop-down lists.
- 2d. In the **Point for Review** field, select the relevant point from the displayed points in the drop-down list and click **ADD**.

#### Point for Review •

Select

Select

1. Misclassification of any goods or services or both

2. Wrong applicability of a notification issued under the provisions of this Act

3. Incorrect determination of time and value of supply of goods or services or both

4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid

5. Incorrect determination of the liability to pay tax on any goods or services or both

6. Whether applicant is required to be registered

7. Whether any particular thing done by the applicant results in supply of goods or services or both

8. Rejection of application for registration on incorrect ground

9. Cancellation of registration for incorrect reasons

10. Transfer/Initiation of recovery/ Special mode of recovery

11. Tax wrongfully collected/Tax collected not paid to Government

12. Determination of tax not paid or short paid

13. Refund on wrong ground/Refund not granted/ Interest on delayed refund

14. Fraud or wilful suppression of fact

15. Anti profiteering related matter

16. Others

ADD

**Note:** If you select "16. Others", a blank field will appear. Enter the reason in the field and click **ADD**.

#### Point for Review •

16. Others

ADD

Enter the reason


**2e.** The Point for review gets added. Click the trash-bin icon to delete it and add another.

#### Point for Review

Point for Review •

1. Misclassification of any goods or services or both

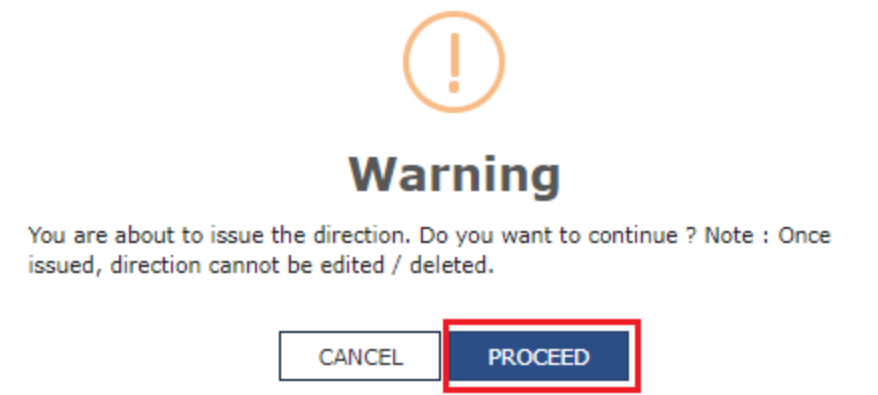
ADD

1	Misclassification of any goods or services or both	
---	--	---

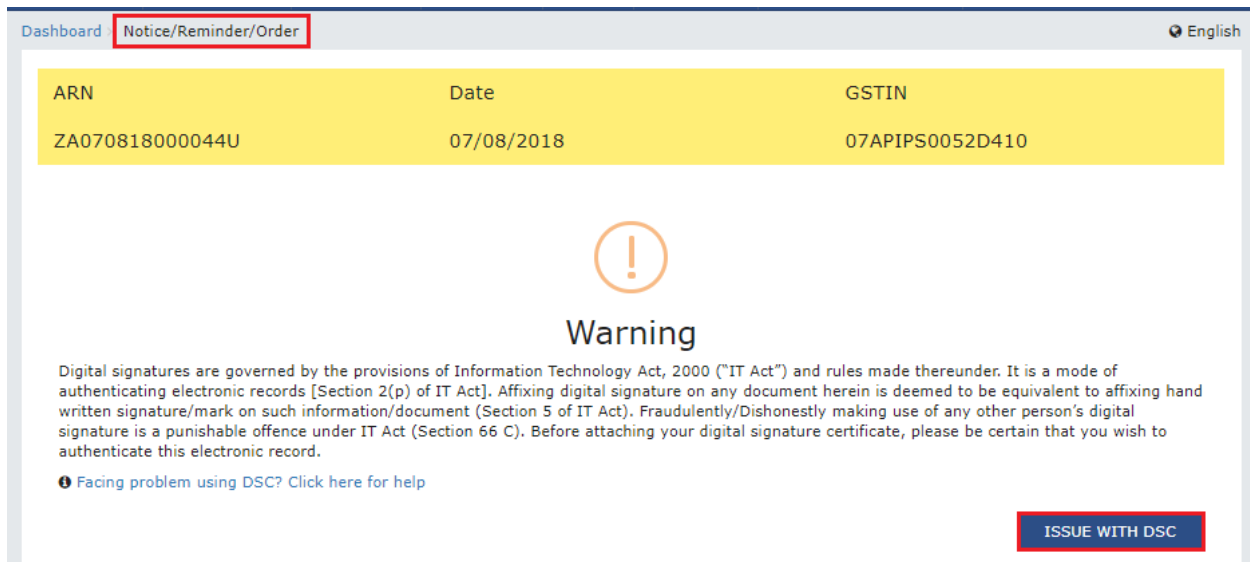
**2f.** In the **Document Upload** field, click **Choose File** to upload the relevant document(s) from your machine.

**2g.** In the **Upload Supporting documents** field, enter description in **Enter Document Description** field and click **Choose File** to upload it from your machine, if required. This is not a mandatory field.

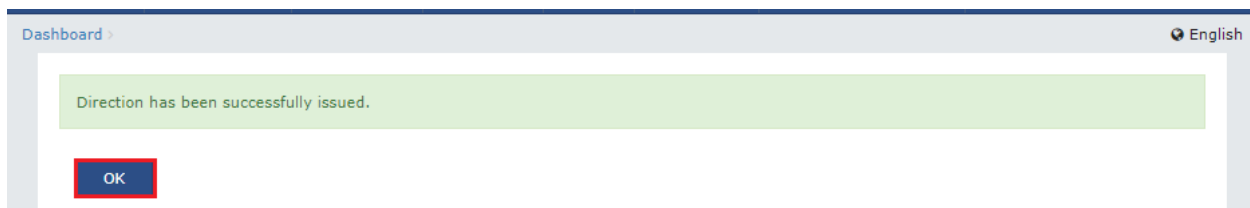
2h. Click **DIRECT** and a Warning popup appears. Click **PROCEED**.



3. **Notice/Reminder/Order** page is displayed. Click **ISSUE WITH DSC**.



4. Click **OK**.



5. **DIRECT TO FILE APPEAL** direction is added in the DIRECTIONS tab and the **Status** is changed to "Directed To File Appeal". Click the document-name(s) in the **Documents** field to download if required.

Dashboard > Proposal English

IRN <b>ZA070718000192T</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>19/07/2018</b>	Status <b>Directed To File Appeal</b>
-------------------------------	--	---	--

ORDER DETAILS  
PROPOSAL  
**DIRECTIONS**  
ACTIONS

Reference Number	Date	Directions	Directed To	Points of Review/ Reasons	Documents
ZA070718000260Y	28/07/2018	Directed To File Appeal ( File appeal before Appellate Authority )	Nurul MOHAMADBHAI SAIYED , Assistant Commissioner	<a href="#">Click here for details</a>	<a href="#">GST APL-01 (67)</a>

**Note 1:** On clicking **Click here for details** hyperlink in the displayed added direction, following popup is displayed. Click **OK** to close the popup.

### Points of Review/ Reasons

1	Wrong applicability of a notification issued under the provisions of this Act
---	---

OK

**Note 2:** Simultaneously, the Legal Officer's Dashboard at **Statutory Functions > Appeal & Revision > Directions > Proposal** is also updated with the issued Direction as shown in the following image. The Legal Officer will now review the impugned Order (from [ORDER DETAILS](#) tab) and take action according to the issued direction.

Dashboard > Proposal English

IRN <b>ZA070718000192T</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>19/07/2018</b>	Status <b>Directed To File Appeal</b>
-------------------------------	--	---	--

ORDER DETAILS  
**DIRECTIONS**  
ACTIONS

Reference Number	Date	Directions	Directed To	Points of Review/ Reasons	Documents
ZA070718000260Y	28/07/2018	Directed To File Appeal ( File appeal before Appellate Authority )	Nurul MOHAMADBHAI SAIYED , Assistant Commissioner	<a href="#">Click here for details</a>	<a href="#">GST APL-01 (67)</a>

The Legal Officer can take one of the following actions according to the issued direction:

- **File Appeal before Appellate Authority on the GST Portal** if the difference in the date of communication of the impugned Order and the date of filing the appeal is less than or equal to <7> months. To know how to file Appeal before Appellate Authority on the GST Portal, [click here](#). Subsequent to filing the appeal successfully, the Legal Officer will update the Proposal case on the GST Portal (at Statutory Functions > Appeal & Revision > Directions > Proposal > ACTIONS) with the "[APPEAL INITIATED](#)" Action.
- **File Appeal before Appellate Tribunal/High Court/Supreme Court Offline Manually** if the difference in the date of communication of the impugned Order and the date of filing appeal is less than or equal to <7> months. To know how to file Appeal before Appellate Tribunal/High Court/Supreme Court Offline Manually, [click here](#). Subsequent to filing the appeal successfully, the Legal Officer will update the Proposal case on the GST Portal (at Statutory Functions > Appeal & Revision > Directions > Proposal > ACTIONS) with the "[APPEAL INITIATED](#)" Action.
- **Send the Proposal case back to the Commissioner/STO** (from Statutory Functions > Appeal & Revision > Directions > Proposal > ACTIONS) by updating the ACTIONS tab with "[FAILED TO FILE APPEAL](#)", if the difference in the date of communication of the impugned Order and the date of filing appeal is more than 7 months. Thereafter, in this case, the Commissioner/STO may either issue another direction or drop the case as per his/her discretion.

[Go back to the Main Menu](#)

## G (2). REVISE ORDER

To add **REVISE ORDER** direction, perform following steps:

**Note 1:** The Commissioner/STO will examine the submitted Proposal case and select **REVISE ORDER** option, if after examining the proposal, he/she is satisfied that the impugned Adjudication Order is not legal/proper and the difference in the date of communication of Order and the date of directing it is between 7 months and 3 years (the period of first appeal has expired) and he/she wishes to revise the order himself/herself as Revisional Authority.

**Note 2:**

- Revision of Order cannot be done within 6+1 (Six+ one) months from the Date of Communication of the decision or order sought to be revised. Although Directions to file an appeal can be issued.
- Revision of Order cannot be done after 3 (Three) years from the Date of order sought to be revised.
- Date of Order being sent by email and SMS will be considered as the Date of Communication of Order. If the order is sent by post/special messenger, the date as updated in the system will be considered.

1. On the Proposal screen, select the **DIRECTIONS** tab. This tab displays the direction(s) issued against this particular Proposal. Click **ADD DIRECTIONS**. Then, select **REVISE ORDER**.

Dashboard > Proposal English


IRN <b>ZA070818000048M</b>	GSTIN/Temporary Id/UIN <b>07ACXPK3463AC15</b>	Date Of Submission <b>07/08/2018</b>	Status <b>Review Proposal Submitted</b>
-------------------------------	--	---	--

[ORDER DETAILS](#)  
[PROPOSAL](#)  
**[DIRECTIONS](#)**  
[ACTIONS](#)

**ADD DIRECTIONS** ▾  
DIRECT TO FILE APPEAL  
DROP THE CASE  
**REVISE ORDER**  
DIRECT TO REVISE THE ORDER

Date	Directions	Directed To	Points of Review/ Reasons	Documents
------	------------	-------------	---------------------------	-----------

2. A warning message is displayed. Click **PROCEED**.



## Warning

You are about to assign Self-Revision. Do you want to continue ? Note : Once assigned, it cannot be edited / deleted.

[CANCEL](#) **[PROCEED](#)**

3. Successful submission message is displayed and the **Status** is changed to "Self-Revision". Also, path to the new case is mentioned. Navigate to the new case to revise it as Revisional Authority or click **BACK**.

Dashboard > Proposal English

IRN <b>ZA2207180001070</b>	GSTIN/Temporary Id/UIN <b>22ACXPK3463A31M</b>	Date Of Submission <b>04/07/2018</b>	Status <b>Self-Revision</b>
-------------------------------	--	---	--------------------------------

[ORDER DETAILS](#)  
[PROPOSAL](#)  
**[DIRECTIONS](#)**  
[ACTIONS](#)

✔ Direction has been successfully issued.

Revision Proceedings can be initiated by navigating to : Statutory Functions-->Appeal & Revision-->Revision Proceedings-->INITIATE PROCEEDINGS

[BACK](#)

4. **REVISE ORDER** direction is added in the DIRECTIONS tab.

Dashboard > Proposal

English

IRN ZA0707180001850	GSTIN/Temporary Id/UIN 07APIPS0052D410	Date Of Submission 19/07/2018	Status Self-Revision
------------------------	---	----------------------------------	-------------------------

ORDER DETAILS

PROPOSAL

DIRECTIONS

ACTIONS

Reference Number	Date	Directions	Directed To	Points of Review/Reasons	Documents
ZA0708180000470	07/08/2018	Self-Revision	Uattest User , Additional Commissioner	NA	NA

**Note:** After issuing the "Self-Revision" direction, the Commissioner/STO may perform the following actions.

- **Initiate Proceedings for Revision of the Impugned Order** and issue notice to Taxpayer and Tax Officer for personal hearing. To know how to do this on the GST Portal, [click here](#). Subsequent to the issue of the notice for personal hearing, the Revisional Authority will update the Proposal case on the GST Portal with the "[REVISION PROCEEDINGS INITIATED](#)" Action.
- **Drop Proceedings for Revision of the Impugned Order** from **Statutory Functions > Appeal & Revision > Revision Proceedings**. To know how to do this on the GST Portal, [click here](#). Please note that depending on Revisional Authority's discretion, the Proceeding can be dropped without issuing hearing as well. Thereafter, subsequent to this action, go to **Statutory Functions > Appeal & Revision > Review Proposal** and [drop the Proposal case](#).

[Go back to the Main Menu](#)

## G (3). DIRECT TO REVISE THE ORDER

To add **DIRECT TO REVISE THE ORDER** direction, perform following steps:

**Note 1:** Commissioner/STO will examine the submitted Proposal case and select **DIRECT TO REVISE THE ORDER** option, if after examining the proposal, he/she is satisfied that the impugned Adjudication Order is not legal/proper and the difference in the date of communication of Order and the date of directing it is between 7 months and 3 years (the period of first appeal has expired); he/she will direct the case to a Revisional Authority for revision.

**Note 2:**

- Revision of Order cannot be done within 6+1 (Six+ one) months from the Date of Communication of the decision or order sought to be revised. Although Directions to file an appeal can be issued.

- Revision of Order cannot be done after 3 (Three) years from the Date of order sought to be revised.
  - Date of Order being sent by email and SMS will be considered as the Date of Communication of Order. If the order is sent by post/special messenger, the date as updated in the system will be considered.
1. On the Proposal screen, select the **DIRECTIONS** tab. This tab displays the direction(s) issued against this particular Proposal. Click **ADD DIRECTIONS**. Then, select **DIRECT TO REVISE THE ORDER**.

Dashboard > Proposal English

IRN <b>ZA070818000048M</b>	GSTIN/Temporary Id/UIN <b>07ACXPk3463AC15</b>	Date Of Submission <b>07/08/2018</b>	Status <b>Review Proposal Submitted</b>
-------------------------------	--	---	--

ORDER DETAILS

PROPOSAL

DIRECTIONS

ACTIONS

ADD DIRECTIONS ▾

DIRECT TO FILE APPEAL

DROP THE CASE

REVISE ORDER

DIRECT TO REVISE THE ORDER

Date	Directions	Directed To	Points of Review/ Reasons	Documents

2. **DIRECT TO REVISE THE ORDER** page is displayed. Click **BACK** to go to previous page or enter data in the displayed fields as mentioned in the following steps:

Dashboard
Proposal
English

IRN

ZA070818000048M

GSTIN/Temporary Id/UIN

07ACXPk3463AC15

Date Of Submission

07/08/2018

Status

Review Proposal Submitted

ORDER DETAILS
PROPOSAL
DIRECTIONS
ACTIONS

### DIRECT TO REVISE THE ORDER

#### Direction Details

Reference Number \*

[Generate Reference Number](#)

Date \*

07/08/2018

Click on the link 'Generate Reference Number' to generate a new Reference Number.

#### Official Assigned

Jurisdiction Level \*

Official assigned to file Appeal / Revision \*

#### Point for Review

Point for Review \*

ADD

#### Document Upload

Upload Direction \*

[Choose File](#)
No file chosen

File with PDF format is only allowed.
Maximum file size for upload is 5MB.

#### Upload Supporting documents

Enter Document Description

[Choose File](#)
No file chosen

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 5MB.
Maximum 2 other documents can be attached in the application.
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

DIRECT

**2a.** In the **Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

**2b.** In the **Official Assigned** field, select the jurisdiction level and the name of the tax officer from their respective drop-down lists.

**2c.** In the **Point for Review** field, select the relevant point from the displayed points in the drop-down list and click **ADD**.

#### Point for Review •

G	U	<div>Select</div> <div><div>Select</div><div>1. Misclassification of any goods or services or both</div><div>2. Wrong applicability of a notification issued under the provisions of this Act</div><div>3. Incorrect determination of time and value of supply of goods or services or both</div><div>4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid</div><div>5. Incorrect determination of the liability to pay tax on any goods or services or both</div><div>6. Whether applicant is required to be registered</div><div>7. Whether any particular thing done by the applicant results in supply of goods or services or both</div><div>8. Rejection of application for registration on incorrect ground</div><div>9. Cancellation of registration for incorrect reasons</div><div>10. Transfer/Initiation of recovery/ Special mode of recovery</div><div>11. Tax wrongfully collected/Tax collected not paid to Government</div><div>12. Determination of tax not paid or short paid</div><div>13. Refund on wrong ground/Refund not granted/ Interest on delayed refund</div><div>14. Fraud or wilful suppression of fact</div><div>15. Anti profiteering related matter</div><div>16. Others</div></div>	<div>ADD</div>
		<div>it is only allowed. or upload is 5MB.</div>	

U

G format is only all  
for upload is 5MB.

**Note:** If you select "16. Others", a blank field will appear. Enter the reason in the field and click **ADD**.

#### Point for Review •

<div>16. Others</div>	<div>ADD</div>
<div>Enter the reason</div>	

**2d.** The Point for review gets added. Click the trash-bin icon to delete it and add another.

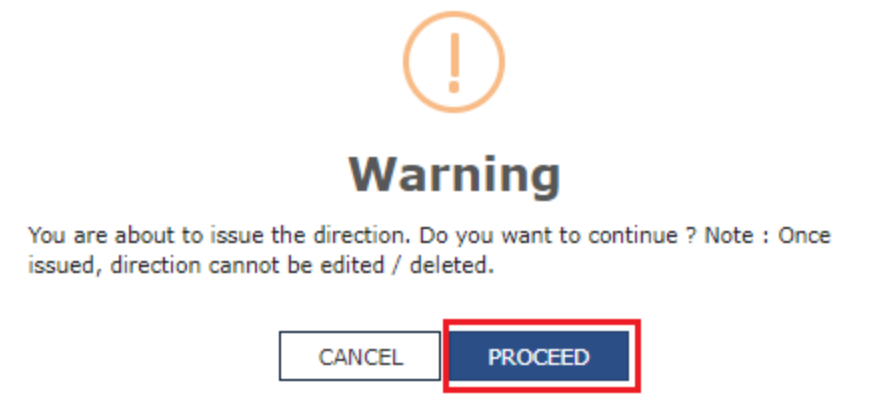
#### Point for Review

Point for Review •		
<div>1. Misclassification of any goods or services or both</div>		<div>ADD</div>
1	Misclassification of any goods or services or both	<div></div>

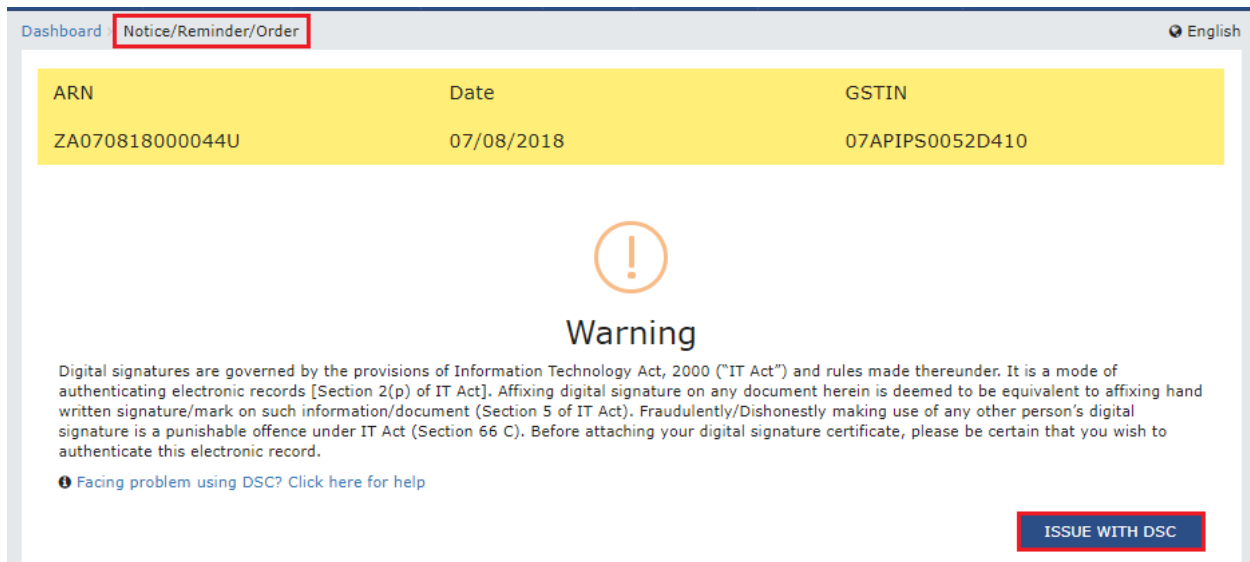
**2e.** In the **Document Upload** field, click **Choose File** to upload the relevant document(s) from your machine.

**2f.** In the **Upload Supporting documents** field, enter description in **Enter Document Description** field and click **Choose File** to upload it from your machine, if required. This is not a mandatory field.

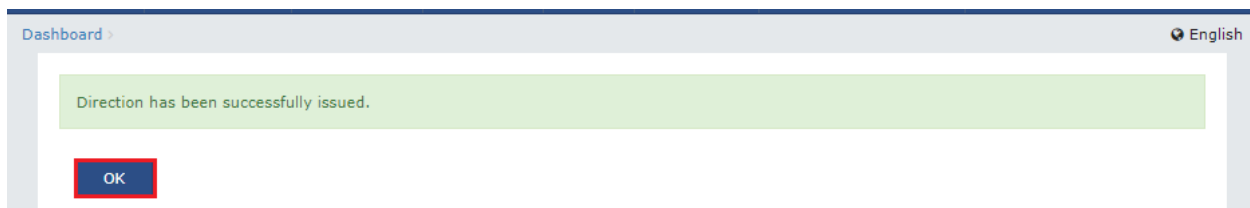
- 2g. Click **DIRECT** and a Warning popup appears. Click **PROCEED**.



3. **Notice/Reminder/Order** page is displayed. Click **ISSUE WITH DSC**.



4. Click **OK**.



5. **DIRECT TO REVISE THE ORDER** direction is added in the DIRECTIONS tab and the **Status** is changed to "Directed For Revision". Click the document-name(s) in the **Documents** field to download if required.

Dashboard > Proposal English

IRN <b>ZA220418000317Z</b>	GSTIN/Temporary Id/UIN <b>22ACXPK3463A7ZL</b>	Date Of Submission <b>30/07/2018</b>	Status <b>Directed For Revision</b>
-------------------------------	--	---	--

ORDER DETAILS  
PROPOSAL  
**DIRECTIONS**  
ACTIONS

Reference Number	Date	Directions	Directed To	Points of Review/ Reasons	Documents
ZA220818000047W	08/08/2018	Directed For Revision	Anya Sharma , Commissioner	<a href="#">Click here for details</a>	<a href="#">chapter2 Anamika</a>

**Note 1:** On clicking **Click here for details** hyperlink in the displayed added direction, following popup is displayed. Click **OK** to close the popup.

### Points of Review/ Reasons

1	Wrong applicability of a notification issued under the provisions of this Act
---	---

OK

**Note 2:** Simultaneously, the Revisional Authority's Dashboard at **Statutory Functions > Appeal & Revision > Directions > Proposal** is also updated with the issued Direction. The Revisional Authority will now review the impugned Order (from [ORDER DETAILS](#) tab) and take action according to the issued direction.

Dashboard > **Proposal** English

IRN <b>ZA2207180001070</b>	GSTIN/Temporary Id/UIN <b>22ACXPK3463A31M</b>	Date Of Submission <b>04/07/2018</b>	Status <b>Directed For Revision</b>
-------------------------------	--	---	--

ORDER DETAILS  
**DIRECTIONS**  
ACTIONS

Reference Number	Date	Directions	Directed To	Points of Review/ Reasons	Documents
ZA220718000111B	04/07/2018	Directed For Revision	Testers Test , Commercial Tax Officer	<a href="#">Click here for details</a>	1KB (1) (1) (1)

The Revisional Authority can take one of the following actions according to the issued direction:

- **Initiate Proceedings for Revision of the Impugned Order** and issue notice to Taxpayer and Tax Officer for personal hearing. To know how to do this on the GST Portal, [click here](#). Subsequent to the issue of the notice for personal hearing, the Revisional Authority will update the Proposal case on the GST Portal (at Statutory Functions > Appeal & Revision > Directions > Proposal > ACTIONS) with the "[REVISION PROCEEDINGS INITIATED](#)" Action.
- **Drop Proceedings for Revision of the Impugned Order.** To know how to do this on the GST Portal, [click here](#). Please note that depending on Revisional Authority's discretion, the Proceeding can be dropped without issuing hearing as well. Then, subsequent to this, update the Proposal case on the GST Portal (at Statutory Functions > Appeal & Revision > Directions > Proposal > ACTIONS) with the "[FAILED TO INITIATE REVISION](#)" Action. Thereafter, in this case, the Commissioner/STO may either issue another direction or drop the case as per his/her discretion.

[Go back to the Main Menu](#)

## G (4). DROP THE CASE

To add **DROP THE CASE** direction, perform following steps:

**Note:** Commissioner/STO will examine the submitted Proposal case and select the **DROP THE CASE** option to close the case if, after examining the proposal, he/she is satisfied that the revision of the Order is not required and no appeal is required to be filed. He/she may drop the case at any stage after the initiation of the Proposal case.

1. On the Proposal screen, select the **DIRECTIONS** tab. This tab displays the direction(s) issued against this particular Proposal. Click **ADD DIRECTIONS**. Then, select **DROP THE CASE**.

The screenshot shows the GST Portal interface for a Proposal. At the top, there is a header bar with the following information: IRN: ZA070818000048M, GSTIN/Temporary Id/UIN: 07ACXPK3463AC15, Date Of Submission: 07/08/2018, and Status: Review Proposal Submitted. Below this, there is a sidebar with tabs: ORDER DETAILS, PROPOSAL, DIRECTIONS (selected), and ACTIONS. The main content area shows a table with columns: Date, Directions, Directed To, Points of Review/ Reasons, and Documents. A dropdown menu is open under the 'ADD DIRECTIONS' button, showing options: DIRECT TO FILE APPEAL, DROP THE CASE (highlighted with a red box), REVISE ORDER, and DIRECT TO REVISE THE ORDER.

2. **DROP THE CASE** page is displayed. Click **BACK** to go to previous page or enter data in the displayed fields as mentioned in the following steps:

ORDER DETAILS	DROP THE CASE	
PROPOSAL	Direction Details	
<b>DIRECTIONS</b>	Reference Number* <input type="text" value="Reference Number"/> <a href="#">Generate Reference Number</a>	Date* 07/08/2018
ACTIONS	ⓘ Click on the link 'Generate Reference Number' to generate a new Reference Number.	
Reason for Dropping the Proposal		
Reason for Dropping the Proposal* <div> <input type="text" value="Select"/> <input type="button" value="ADD"/> </div>		
Upload Supporting documents		
Enter Document Description <input type="text"/> <input type="button" value="Choose File"/> No file chosen		ⓘ File with PDF or JPEG format is only allowed. ⓘ Maximum file size for upload is 5MB. ⓘ Maximum 2 other documents can be attached in the application. ⓘ Click on <b>Add Document</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.
		<input type="button" value="BACK"/> <input type="button" value="DIRECT"/>

2a. In the **Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

2b. In the **Reason for Dropping the Proposal** field, select the relevant point from the displayed points in the drop-down list and click **ADD**.

Reason for Dropping the Proposal	Select 1. No misclassification of goods or services or both 2. No wrong applicability of a notification issued under the provisions of this Act 3. No incorrect determination of time and value of supply of goods or services or both 4. No incorrect admissibility of input tax credit of tax paid or deemed to have been paid 5. No incorrect determination of the liability to pay tax on any goods or services or both 6. Applicant is not required to be registered 7. None of the particular thing done by the applicant results in supply of goods or services or both 8. No rejection of application for registration on incorrect ground 9. No cancellation of registration for incorrect reasons 10. No transfer/initiation of recovery/Special mode of recovery 11. No tax wrongfully collected/tax collected not paid to Government 12. No determination of tax not paid or short paid 13. No refund on wrong ground/refund not granted/Interest on delayed refund 14. No fraud or willful suppression of fact 15. No Anti profiteering related matter 16. Others	<input type="button" value="ADD"/>
	<input type="text" value="16. Others"/>	

**Note:** If you select "16. Others", a blank field will appear. Enter the reason in the field and click **ADD**.

16. Others

ADD

Enter the reason


2c. The Reason for dropping the Proposal gets added. Click the trash-bin icon to delete it and add another.

#### Reason for Dropping the Proposal

Reason for Dropping the Proposal

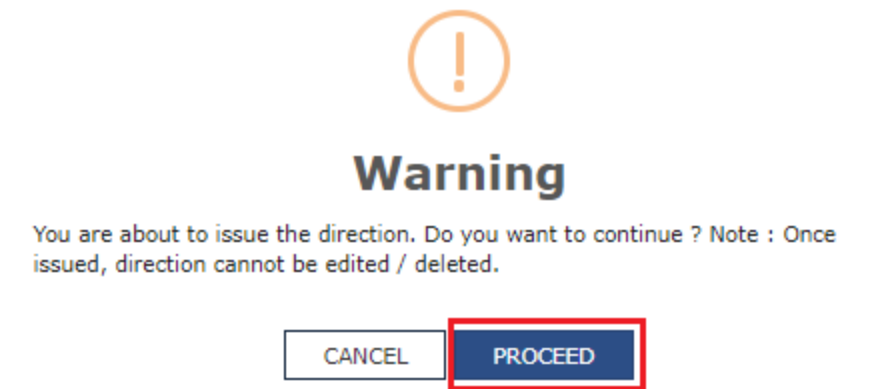
1. No misclassification of goods or services or both

ADD

1	No misclassification of goods or services or both	
---	---	---

2d. In the **Upload Supporting documents** field, enter description in **Enter Document Description** field and click **Choose File** to upload it from your machine, if required. This is not a mandatory field.


2e. Click **DIRECT** and a Warning popup appears. Click **PROCEED**.



3. **Notice/Reminder/Order** page is displayed. Click **ISSUE WITH DSC**.


Dashboard
Notice/Reminder/Order
English

ARN	Date	GSTIN
ZA070818000044U	07/08/2018	07APIPS0052D410



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

4. Click **OK**.

Dashboard >
English

Direction has been successfully issued.

OK

5. **DROP THE CASE** direction is added in the DIRECTIONS tab and the **Status** is changed to "Review Proposal Dropped". If supporting documents were also uploaded while issuing this direction, these will be available in the **Documents** field for download if required.

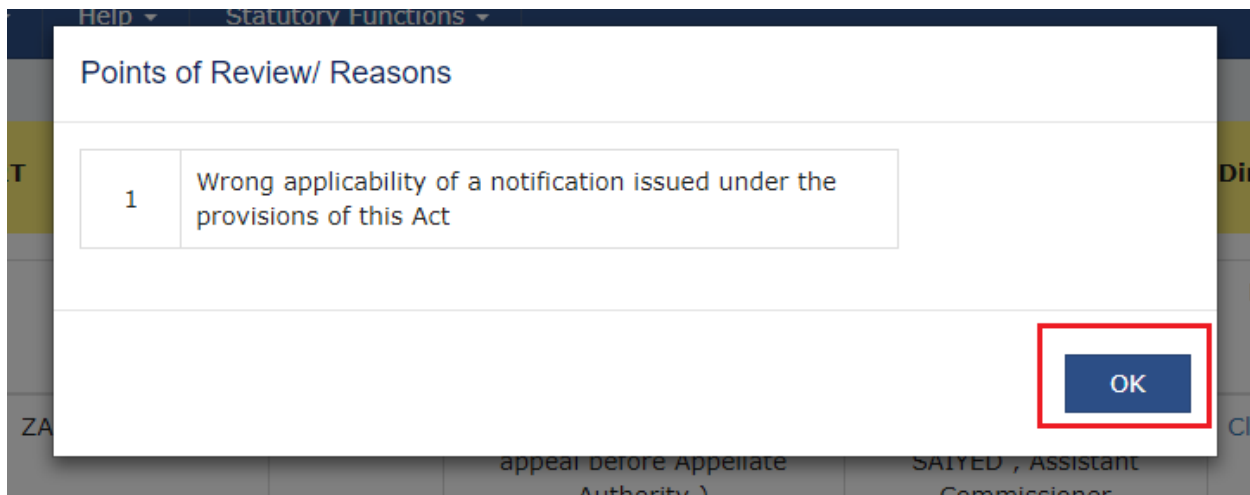
Dashboard > Proposal
English

IRN	GSTIN/Temporary Id/UIN	Date Of Submission	Status
ZA0708180000113	07APIPS0052D410	03/08/2018	Review Proposal Dropped

ORDER DETAILS  
PROPOSAL  
**DIRECTIONS**  
ACTIONS

Reference Number	Date	Directions	Directed To	Points of Review/Reasons	Documents
ZA070818000046Q	07/08/2018	Review Proposal Dropped	Prakash Kumar , Additional Commissioner	<a href="#">Click here for details</a>	NA

**Note:** On clicking **Click here for details** hyperlink in the displayed added direction, following popup is displayed. Click **OK** to close the popup.

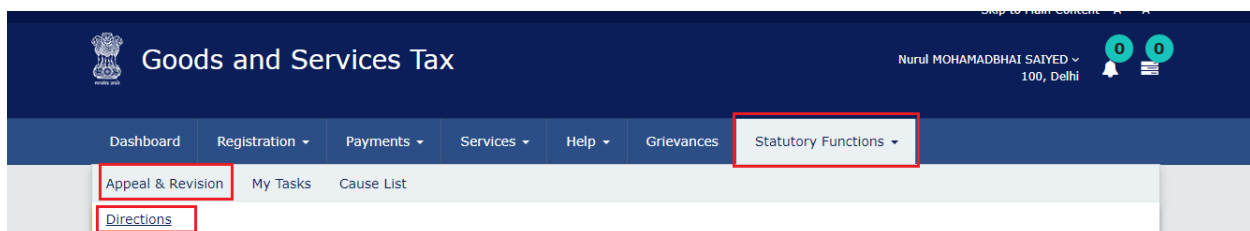


[Go back to the Main Menu](#)

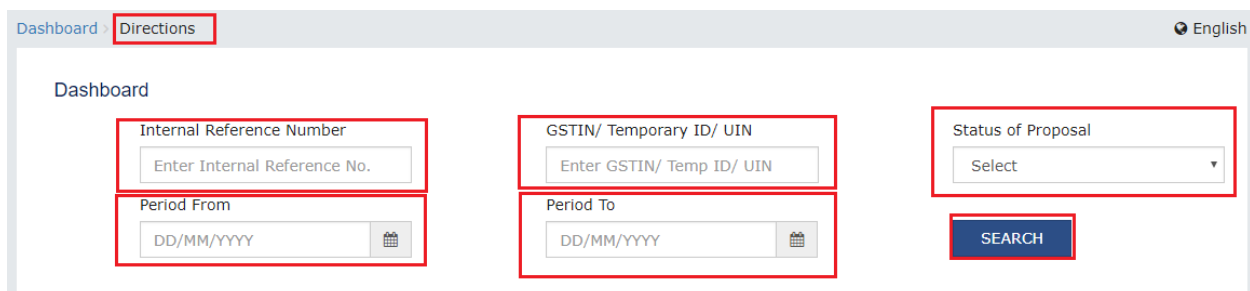
## H. Search for Directed Proposals

To search proposals directed by Commissioner/STO, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Directions** option.



4. **Directions** Search screen is displayed. You can search based on any of the displayed criterion. Enter data in the displayed fields as mentioned in the following steps:



- 4a. In the **Internal Reference Number** field, enter the Proposal's Internal Reference Number (IRN) generated during creation.
- 4b. In the **GSTIN/Temporary ID/UIN** field, enter the applicable data.
- 4c. In the **Status of Proposal** field, select the IRN Status, from the drop-down list.

#### Status of Proposal

Select ▼

- Select
- Review Proposal Submitted
- Directed To File Appeal
- Directed For Revision
- Failed To File Appeal
- Review Proposal Dropped
- Failed To Initiate Revision Proceedings
- Appeal Initiated
- Revision Proceedings Initiated
- Self-Revision

**Note:** Legal Officers will select the IRN Status as "Directed to File Appeal" and Revisional Authority will select "Directed for Revision".

- 4d. In the **Period From & Period To** fields, select the date from the calendar.
- 4e. Click the **SEARCH** button.

**Note:** Though none of the Search fields are mandatory, you must enter data in at least one field before clicking SEARCH.

5. List of Directed Proposals is displayed. Click the hyperlinks in the IRN column.

Dashboard > Directions English

**Dashboard**

Internal Reference Number  
Enter Internal Reference No.

GSTIN/ Temporary ID/ UIN  
Enter GSTIN/ Temp ID/ UIN

Status of Proposal  
Directed To File Appeal ▼

Period From  
DD/MM/YYYY

Period To  
DD/MM/YYYY

**SEARCH**

IRN	Date of Submission	GSTIN/Temporary ID/UIN	Order category	Order Number	Status
<a href="#">ZA070818000044U</a>	07/08/2018	07APIPS0052D410	Appellate Authority Orders	ZA0708180000402	Directed To File Appeal
<a href="#">ZA070718000192T</a>	19/07/2018	07APIPS0052D410	Appellate Authority Orders	ZA070718000168K	Directed To File Appeal
<a href="#">ZA070718000067O</a>	13/07/2018	07APIPS0052D410	Appellate Authority Orders	ZA0707180000313	Directed To File Appeal

6. **Proposal** screen gets displayed. On this page, yellow header provides details of this proposal. Also, you can click tabs provided in the left side of the page to view details related to each tab.

Dashboard Proposal English

IRN ZA070818000044U GSTIN/Temporary Id/UIN 07APIPS0052D410 Date Of Submission 07/08/2018 Status Directed To File Appeal

ORDER DETAILS DIRECTIONS ACTIONS

**Taxpayer Details**

GSTIN/ Temporary ID/ UIN	Legal Name	Address
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12, qw, ww, Central Delhi, Delhi, 110000

**Order Details**

Order category	Order Number	Date
Appellate Authority Orders	ZA0708180000402	07/08/2018

Passed By  
Pallavi Test Infy, Joint Commissioner

**Order Documents**

GST APL-04 Document

**Note:** ORDER DETAILS tab is selected by default.

[Go back to the Main Menu](#)

## I. View/Add Actions from ACTIONS tab on the Proposal screen

To view or add Actions from **ACTIONS** tab on the Proposal screen, perform following steps:

**Note:** The Commissioner/STO can add Actions only if he/she has assigned the Proposal case to himself/herself for revision as Revisional Authority.

- On the Proposal screen, in the **ACTIONS** tab, click **ADD ACTIONS**. This tab displays update on the actions taken by the Tax Officials on the Direction issued by the Commissioner/STO. Select any one of the following Actions on case-basis: **FAILED TO FILE APPEAL** or **REVISIONS PROCEEDINGS INITIATED** or **APPEAL INITIATED** or **FAILED TO INITIATE REVISION**.

Dashboard
Proposal
English

IRN  
**ZA070818000048M**

GSTIN/Temporary Id/UIN  
**07ACXPK3463AC15**

Date Of Submission  
**07/08/2018**

Status  
**Self-Revision**

ORDER DETAILS  
PROPOSAL  
DIRECTIONS  
**ACTIONS**

ADD ACTIONS ▾

FAILED TO FILE APPEAL

REVISION PROCEEDINGS INITIATED

APPEAL INITIATED

FAILED TO INITIATE REVISION

Number	Actions	Date	Updated By	Remarks	Documents
--------	---------	------	------------	---------	-----------

### Note:

Select the Actions based on the following cases:

- FAILED TO FILE APPEAL:** If the Legal Officer was unable to file Appeal as per the issued direction, where the difference in the date of communication of Order and the date of filing appeal was more than 7 months
- REVISION PROCEEDINGS INITIATED:** If the Revisional Authority or the Commissioner/STO himself/herself has successfully initiated revision of the Order as per the issued direction
- APPEAL INITIATED:** If the Legal Officer has successfully filed an Appeal as per the issued direction
- FAILED TO INITIATE REVISION:** If the Revisional Authority or the Commissioner/STO himself/herself was unable to initiate revision of the Order as per the issued direction

- A new page is displayed in the Actions tab. Click **BACK** to go to previous page or enter data in the displayed fields as mentioned in the following steps:

Dashboard > Proposal
English

IRN <b>ZA070818000048M</b>	GSTIN/Temporary Id/UIN <b>07ACXPk3463AC15</b>	Date Of Submission <b>07/08/2018</b>	Status <b>Self-Revision</b>
-------------------------------	--	---	--------------------------------

ORDER DETAILS  
PROPOSAL  
DIRECTIONS  
**ACTIONS**

Reference Number \*

Reference Number
Generate Reference Number

Click on the link "Generate Reference Number" to generate a new Reference Number.

Remarks \*

Enter remarks

Upload Supporting documents

Enter Document Description

Choose File
No file chosen

- File with PDF or JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.
- Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

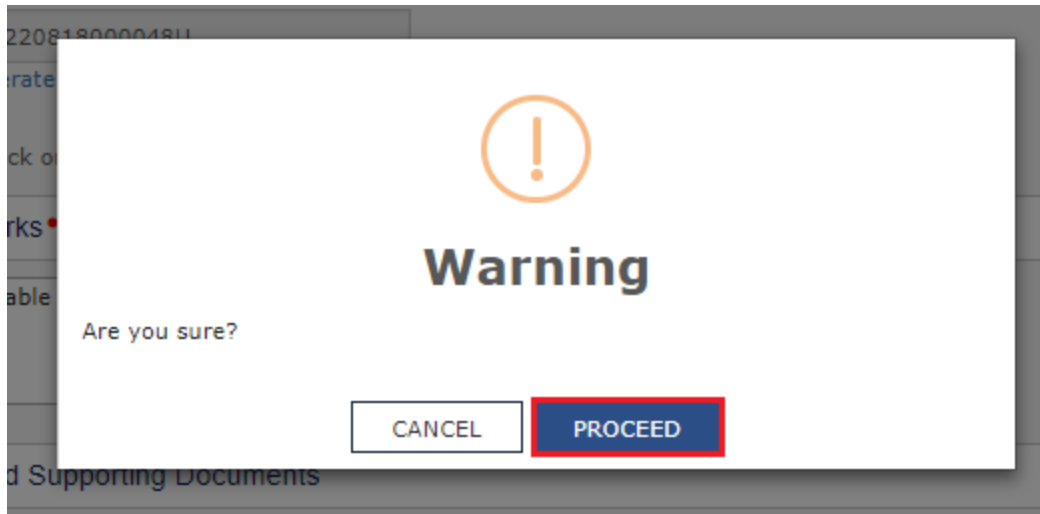
SUBMIT

2a. In the **Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

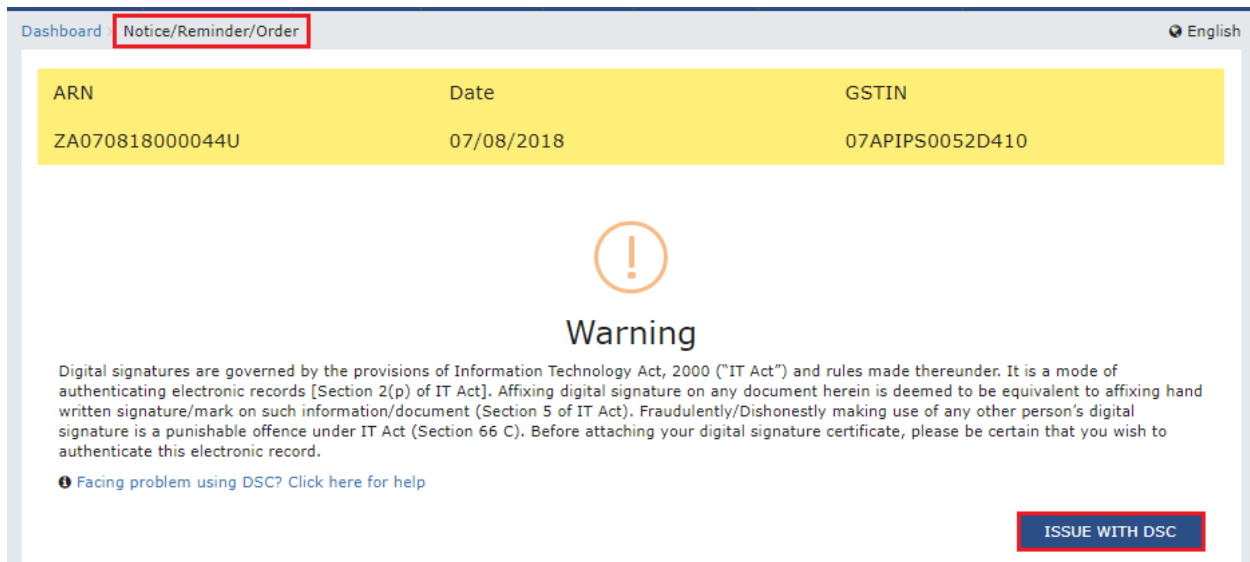
2b. In the **Remarks** field, enter information relevant to this action.

2c. In the **Upload Supporting documents** field, enter description in **Enter Document Description** field and click **Choose File** to upload it from your machine, if required. This is not a mandatory field.

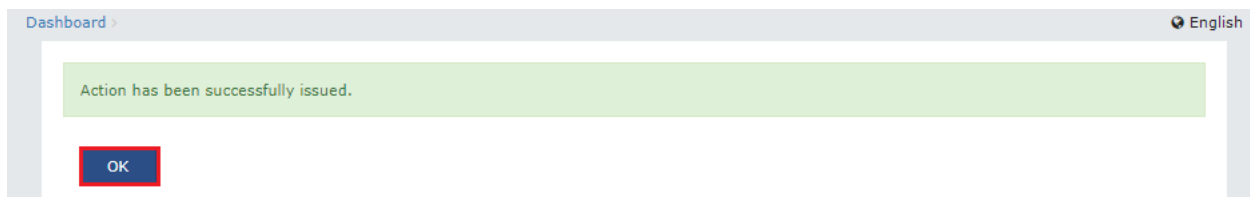
2d. Click **SUBMIT** and a Warning popup appears. Click **PROCEED**.



3. **Notice/Reminder/Order** page is displayed. Click **ISSUE WITH DSC**.



4. Click **OK**.



5. Based on the selected Action, **Actions** tab's Dashboard page is updated with the related table and the IRN Status is updated accordingly.

5a. In case of **FAILED TO FILE APPEAL** action, following table is added and the **Status** is changed to "FAILED TO FILE APPEAL". If supporting documents were also uploaded while adding this action, these will be available in the **Documents** field for download if required.

Dashboard > Proposal
English

IRN ZA220718000197R	GSTIN/Temporary Id/UIN 22ACXPK3463A31M	Date Of Submission 10/07/2018	Status Failed To File Appeal
------------------------	---	----------------------------------	---------------------------------

ORDER DETAILS  
PROPOSAL  
DIRECTIONS  
ACTIONS

Reference Number	Actions	Date	Updated By	Remarks	Documents
ZA2207180002218	FAILED TO FILE APPEAL	10/07/2018	Tester Test , Additional Commissioner	xzczxd	NA

5b. In case of **REVISION PROCEEDINGS INITIATED** action, following table is added and the **Status** is changed to "Revision Proceedings Initiated". If supporting documents were also uploaded while adding this action, these will be available in the **Documents** field for download if required.

Dashboard > Proposal
English

IRN ZA220618000693R	GSTIN/Temporary Id/UIN 22ACXPK3463A31M	Date Of Submission 30/06/2018	Status Revision Proceedings Initiated
------------------------	---	----------------------------------	--

ORDER DETAILS  
DIRECTIONS  
ACTIONS

Reference Number	Actions	Date	Updated By	Remarks	Documents
ZA2207180000551	REVISION PROCEEDINGS INITIATED	02/07/2018	Testers Test , Commercial Tax Officer	revision order	sdawe afw

5c. In case of **APPEAL INITIATED** action, following table is added and the **Status** is changed to "Appeal Initiated". If supporting documents were also uploaded while adding this action, these will be available in the **Documents** field for download if required.

Dashboard > Proposal
English

IRN ZA220718000527Q	GSTIN/Temporary Id/UIN 22ACXPK3463A31M	Date Of Submission 30/07/2018	Status Appeal Initiated
------------------------	---	----------------------------------	----------------------------

ORDER DETAILS  
DIRECTIONS  
ACTIONS

Reference Number	Actions	Date	Updated By	Remarks	Documents
ZA220718000534V	Appeal Initiated	30/07/2018	Tester Test , Additional Commissioner	sdadasd	NA

5d. In case of **FAILED TO INITIATE REVISION** action, following table is added and the **Status** is changed to "Failed To Initiate Revision Proceedings". If supporting documents were also uploaded while adding this action, these will be available in the **Documents** field for download if required.

Dashboard
Proposal
English

IRN

ZA2207180001070

GSTIN/Temporary Id/UIN

22ACXPK3463A31M

Date Of Submission

04/07/2018

Status

Failed To Initiate Revision Proceedings

ORDER DETAILS

DIRECTIONS

ACTIONS

Reference Number	Actions	Date	Updated By	Remarks	Documents
ZA2208180000495	FAILED TO INITIATE REVISION	08/08/2018	Testers Test , Commercial Tax Officer	Not able to proceed.	Anamika

- Once the ACTIONS tab is updated, the Commissioner/STO will review this update and either issue another direction (if the previous direction was not executed) or drop the case as per his/her discretion.

[Go back to the Main Menu](#)

# File an Appeal before the First Appellate Authority (Form GST APL-03)

## FAQs > File an Appeal before the First Appellate Authority

### 1. I am not getting Filing Appeal link in my Dashboard. Why?

You may not have been assigned the role of Legal Officer by the state admin. Request your state admin to allocate you the role of Legal Officer. Once the role is assigned you will be allocated Filing Appeal module for further action.

Click [here](#) to learn about the various roles available in Tax Officials Interface and how a Admin can assign the role to Tax Officials.

### 2. What are the pre-conditions to file an appeal before the First Appellate Authority?

The pre-conditions to file an appeal before the First Appellate Authority are:

1. Order has been issued by Adjudicating Authority.
2. Review Proposal is received by the Commissioner by Internal Review Cell Commissioner directs, Legal Officer to file appeal before the First Appellate Authority.

### 3. By when can I file an appeal before the First Appellate Authority?

Appeal by the Department can be filed within 6 months from the date of communication of the Order. However on sufficient grounds, the Appellate Authority can allow it to be presented within a further period of one month and thus can condone the delay in filing to the extent of one month.

If the appeal is not filed within 7 months, a message appears on screen that "prescribed time is lapsed do you stil want to file an appeal". You can click Yes and continue to file an appeal.

### 4. How can I file an appeal before the First Appellate Authority?

Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal > Appeal to Appellate Authority** option to file an appeal before the First Appellate Authority.

### 5. What happens when appeal application is filed by the Legal Officer?

When appeal application is filed by the Legal Officer:

1. Form of Appeal as submitted by Legal Officer lands in the Dashboard of First Appellate Authority's queue of Appeal's received.
2. Admission & Rejection of Application for Appeal & First Appeal Proceedings/ Hearing use case for appeal procedure will be followed.

## 6. How can I view notice issued by the First Appellate Authority?

Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal > Search Application > NOTICES** option to view notice issued by the First Appellate Authority.

## 7. How can I view order issued by the First Appellate Authority?

Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal > Search Application > ORDERS** option to view notice issued by the First Appellate Authority.

## 8. How can I view internal communication issued by the First Appellate Authority?

Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal > Search Application > INTERNAL COMMUNICATION** option to view internal communication issued by the First Appellate Authority.

## 9. What are the various status of the appeal application filed before the First Appellate Authority?

The list below provides the list of statuses of the appeal application filed before the First Appellate Authority:

1. **Appeal admitted:** Appeal application Form is successfully admitted by First Appellate Authority
2. **Hearing notice issued:** When notice for hearing is issued by First Appellate Authority
3. **Counter reply received:** When Counter Reply from taxpayer is received against notice
4. **Show cause notice issued:** When Show cause notice is issued to taxpayer or concerned person
5. **Appeal order passed:** Appeal is confirmed/modified/rejected by First Appellate Authority
6. **Adjournment granted:** When hearing is adjourned and next date of hearing is issued
7. **Rectification request received:** When application is filed for Rectification of order
8. **Rectification request rejected:** When application for Rectification is rejected by First Appellate Authority
9. **Rectification order passed:** When application for Rectification is passed by First Appellate Authority

# Manual > File an Appeal before the First Appellate Authority against order (Form GST APL-03)

## How can I (in the role of Legal Officer) file an appeal before the First Appellate Authority?

To file an appeal before the First Appellate Authority, in the role of Legal Officer assigned for a jurisdiction, perform following steps:

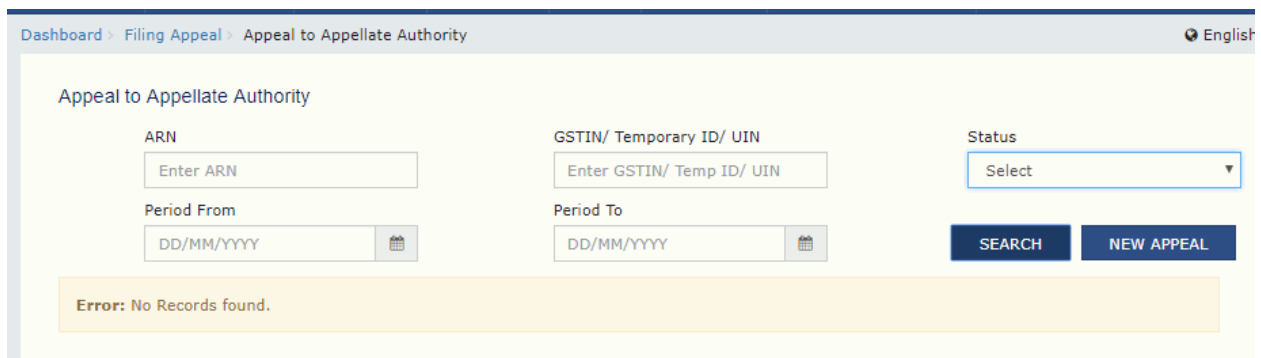
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal** option.



4. Select the **Appeal to Appellate Authority** link.



5. The **Appeal to Appellate Authority** page is displayed.



- 6.1. Here, you can either search the submitted application or file a new appeal application.

6.2. To search for submitted application, choose any one of the four displayed fields as your search criteria and enter the required information: **ARN, GSTIN/ Temporary ID/ UIN, or Period From & Period To date, Status (select from the drop-down list as shown).**

Status

Select

Select

Appeal Submitted

Appeal Admitted

Appeal Rejected

Hearing Notice Issued

Reply Submitted

Adjournment Granted

Show Cause Notice Issued

Appeal Order Passed

Rectification Order Passed

Rectification Request Rejected

Rectification Request Submitted

6.3. The search results are displayed.

Dashboard > Filing Appeal > Appeal to Appellate Authority English

Appeal to Appellate Authority

ARN

Enter ARN

GSTIN/ Temporary ID/ UIN

Enter GSTIN/ Temp ID/ UIN

Status

Select

Period From

DD/MM/YYYY

Period To

DD/MM/YYYY

SEARCH

NEW APPEAL

ARN	Date of Application	Form No	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
AD0709180000079	06/09/2018	GST APL-03	07APIPS0052D410	Nurul MOHAMADBHAI SAIYED	NURUL MOHAMADBHAI SAIYED	Appeal Submitted

7. To file a new appeal application, click the **NEW APPEAL** button.

Dashboard > Filing Appeal > Appeal to Appellate Authority English

Appeal to Appellate Authority

ARN

Enter ARN

GSTIN/ Temporary ID/ UIN

Enter GSTIN/ Temp ID/ UIN

Status

Select

Period From

DD/MM/YYYY

Period To

DD/MM/YYYY

SEARCH

NEW APPEAL

Error: No Records found.

8. The **New Appeal** page is displayed.

Dashboard > Filing Appeal > Appeal to Appellate Authority > New Appeal English

Indicates Mandatory Fields

Order Type\*

Order No\*

SEARCH

9. Select the Order Type as **Demand Order** from the drop-down list.

Order Type\*

Select

Select

Demand Order

10. In the **Order No** field, enter the Order Number.

11. Click the **SEARCH** button.

Dashboard > Filing Appeal > Appeal to Appellate Authority > New Appeal English

Indicates Mandatory Fields

Order Type\*

Order No\*

SEARCH

12. The **Application to the Appellate Authority** page is displayed.



## FORM GST APL-03 [See rule 109(1)] - Application to the Appellate Authority under sub-section (2) for Section 107

Indicates Mandatory Fields

### Taxpayer Details

GSTIN/ Temporary ID/ UIN <b>07APIPS0052D410</b>	Legal Name <b>NURUL MOHAMADBHAI SAIYED</b>
--	---

### Order Details

Order Type <b>Demand Order</b>	Order No <b>ZA070918000004W</b>	Date <b>03/09/2018</b>
Date of communication <b>03/09/2018</b>		

### Period of Dispute

From 01/01/2018	To 30/04/2018
--------------------	------------------

### Category of the case under dispute

Category of the case under dispute  
Select [ADD](#)

### Amount of Demand Created

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	500	0	0	0
Interest	100	0	0	0
Penalty	100	0	0	0
Fees	0	0	0	0
Other charges	100	0	0	0

### Amount under Dispute

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)
Tax/Cess	0	0	0	0
Interest	0	0	0	0
Penalty	0	0	0	0
Fees	0	0	0	0
Other charges	0	0	0	0

### Annexure to GST APL-03

Annexure to GST APL-03  
[Choose File](#) No file chosen

#### Download Template

- File with PDF format is only allowed.
- Maximum file size for upload is 5MB.
- [Click here](#) to view the steps for converting the filled Word template to PDF file format.

### Upload Supporting Documents

Enter Document Description  
  
[Choose File](#) No file chosen

- File with PDF or JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.
- Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.



### Place

### Date


[BACK](#)[PREVIEW](#)[PROCEED TO FILE](#)

13. Period of Dispute is displayed on the screen. However, you can edit the same.

Period of Dispute


From •   To •  

Category of the case under dispute

Category of the case under dispute •  
 

14. Select the **Category of the case under dispute** from the drop-down list.

Category of the case under dispute •


Select 

Select

- 1. Misclassification of any goods or services or both
- 2. Wrong applicability of a notification issued under the provisions of this Act
- 3. Incorrect determination of time and value of supply of goods or services or both
- 4. Incorrect admissibility of input tax credit of tax paid or deemed to have been paid
- 5. Incorrect determination of the liability to pay tax on any goods or services or both
- 6. Whether applicant is required to be registered
- 7. Whether any particular thing done by the applicant results in supply of goods or services or both
- 8. Rejection of application for registration on incorrect ground
- 9. Cancellation of registration for incorrect reasons
- 10. Transfer/Initiation of recovery/ Special mode of recovery
- 11. Tax wrongfully collected/Tax collected not paid to Government
- 12. Determination of tax not paid or short paid
- 13. Refund on wrong ground/Refund not granted/ Interest on delayed refund
- 14. Fraud or wilful suppression of fact
- 15. Anti profiteering related matter
- 16. Others

**Note:** If you select "16. Others", a blank field will appear. Enter the reason in the field.

Category of the case under dispute

Category of the case under dispute •  
 

Enter the reason

15. Click the **ADD** button.

#### Period of Dispute

From *	To *
01/01/2018	30/04/2018

#### Category of the case under dispute

Category of the case under dispute \*

Select

ADD

16. You can add multiple line items from the Category of the case under dispute drop-down list by clicking the **ADD** button.

Note: You can click the **DELETE** button to delete the details added.

#### Category of the case under dispute

Category of the case under dispute \*

1. Misclassification of any goods or services or both

ADD

1	Misclassification of any goods or services or both	
---	--	---

17.1. The amount of demand created under major and minor heads is displayed. Use the scroll bar to move to the right.

#### Amount of Demand Created

Description	Central tax (₹)	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	
Tax/Cess	500	0	0	0	
Interest	100	0	0	0	
Penalty	100	0	0	0	
Fees	0	0	0	0	
Other charges	100	0	0	0	

←

17.2. The total amount of demand created is displayed.

#### Amount of Demand Created

	State/ UT tax ( ₹ )	Integrated tax ( ₹ )	Cess ( ₹ )	Total Amount ( ₹ )	
500	0	0	0	500	800
100	0	0	0	100	
100	0	0	0	100	
0	0	0	0	0	
100	0	0	0	100	

18.1. Enter the amount which is under dispute under major and minor heads. Use the scroll bar to move to the right.

#### Amount under Dispute

Description	Central tax ( ₹ )	State/ UT tax ( ₹ )	Integrated tax ( ₹ )	Cess ( ₹ )	
Tax/Cess	0	0	0	0	
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Other charges	0	0	0	0	

18.2. When total amount of demand is disputed, the admitted amount becomes zero and taxpayer is required to pre deposit 10% of disputed amount.

**Note:** Once appeal is admitted, the demand is stayed for recovery purpose till the disposal of the matter.

#### Amount under Dispute

	State/ UT tax ( ₹ )	Integrated tax ( ₹ )	Cess ( ₹ )	Total Amount ( ₹ )	
00	0	0	0	500	600
00	0	0	0	100	
0	0	0	0	0	
0	0	0	0	0	
0	0	0	0	0	

19. Click the **Download Template** link to download the Annexure to GST APL-03.

#### Annexure to GST APL-03

Annexure to GST APL-03 •  
 No file chosen

[Download Template](#)

① File with PDF format is only allowed.

① Maximum file size for upload is 5MB.

① [Click here](#) to view the steps for converting the filled Word template to PDF file format.

20. The GST APL-03 Template is downloaded. Open the downloaded template.

Annexure to GST APL-03

Annexure to GST APL-03 •  
 No file chosen

[Download Template](#)

① File with PDF format is only allowed.  
① Maximum file size for upload is 5MB.  
① [Click here](#) to view the steps for converting the filled Word template to PDF file format.

Upload Supporting Documents

Enter Document Description

No file chosen

① File with PDF or JPEG format is only allowed.  
① Maximum file size for upload is 5MB.  
① Maximum 4 other documents can be attached in the application.  
① Click on **Add Document** button to add the Supporting Document. Unloaded document will be 'Discarded' if 'Add

 Annexure to GST ....docx ^

21. Click the **Enable Editing** button.

**Annexure to FORM GST APL-03**

**Application to the Appellate Authority under sub-section (2) for Section 107**

6. Details of the case under dispute -
- (i) Brief issue of the case under dispute –
  - (ii) Description and classification of goods/ services in dispute-
7. Statement of facts-
8. Grounds of appeal -
9. Prayer -
11. Whether appeal is being filed after the prescribed period - Yes / No
12. If 'Yes' in item 11–
- (a) Period of delay –
  - (b) Reasons for delay -

Note: ***Please convert the word file into PDF and upload while filing appeal online***

22. Enter the details.

### Annexure to FORM GST APL-03

#### Application to the Appellate Authority under sub-section (2) for Section 107

6. Details of the case under dispute -

- (i) Brief issue of the case under dispute –
- (ii) Description and classification of goods/ services in dispute-

7. Statement of facts-

8. Grounds of appeal -

9. Prayer -

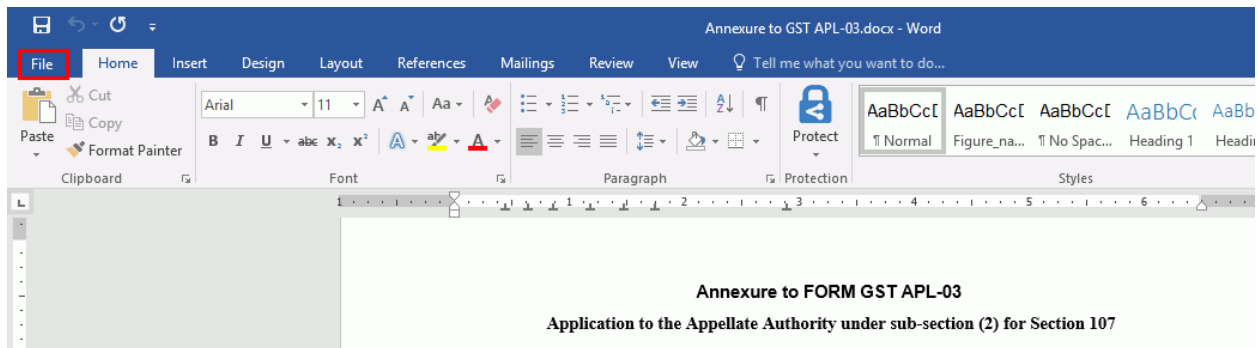
11. Whether appeal is being filed after the prescribed period - Yes / No

12. If 'Yes' in item 11–

- (a) Period of delay –
- (b) Reasons for delay -

**Note: Please convert the word file into PDF and upload while filing appeal online**

23. Once you have entered the details, click on the **File** button in top left corner.

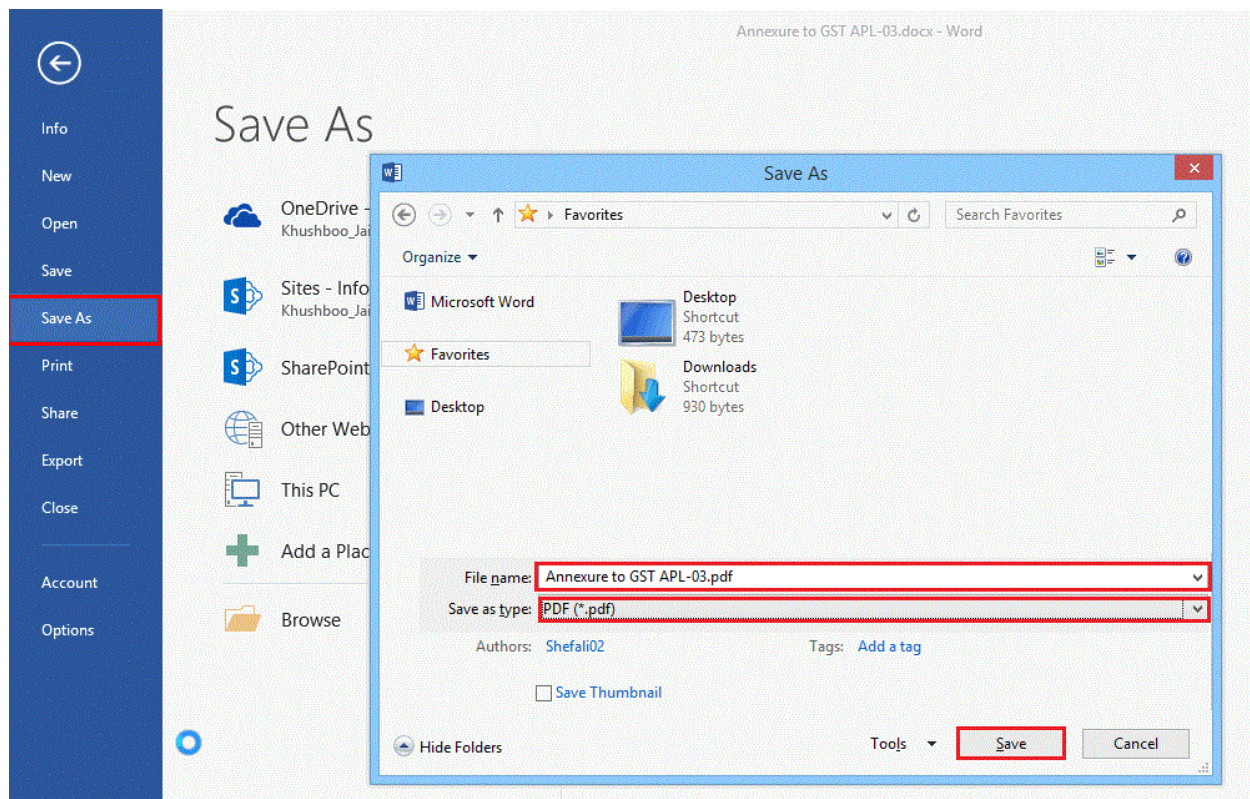


24. Click the **Save As** button.

25. Now select the location to save the file and in the File Name list, type or select a name for the document.

26. In the Save as type list, select PDF.

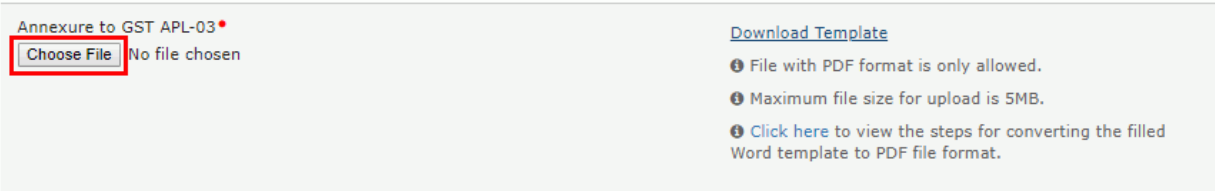
27. Click the **Save** button.



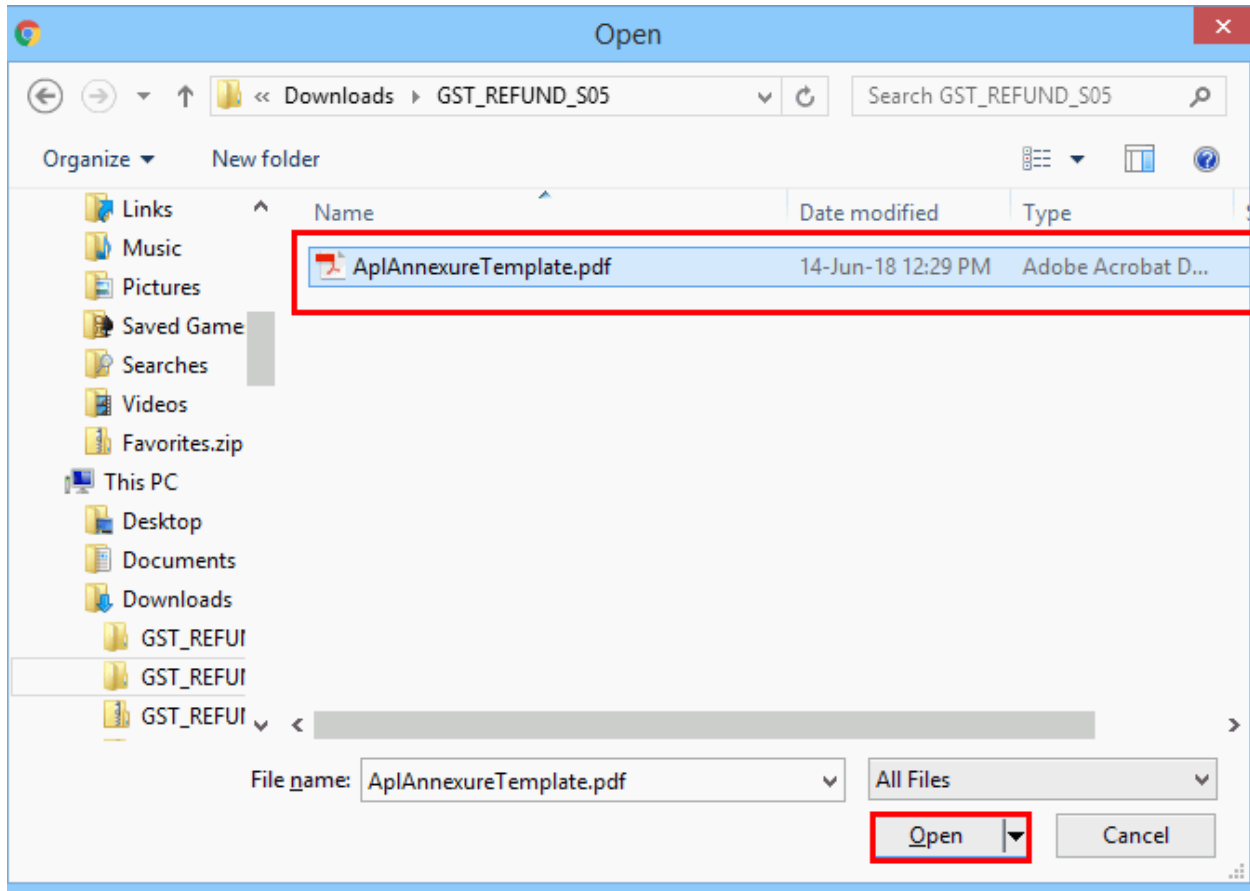
28. After entering the details, click the **Choose File** button to upload the PDF.

**Note:** You can upload file with maximum size of upload as 5 MB.

Annexure to GST APL-03




29. Select the PDF file which was saved and click the **Open** button.




30. You can use the Delete button to delete the uploaded document, if required.

Annexure to GST APL-03

Annexure to GST APL-03



AplAnnexuretemplate.pdf



[Download Template](#)

- File with PDF format is only allowed.
- Maximum file size for upload is 5MB.
- [Click here](#) to view the steps for converting the filled Word template to PDF file format.

31. To upload any other supporting document, enter the document description and click the **Choose File** button.

**Note:**

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application.

### Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

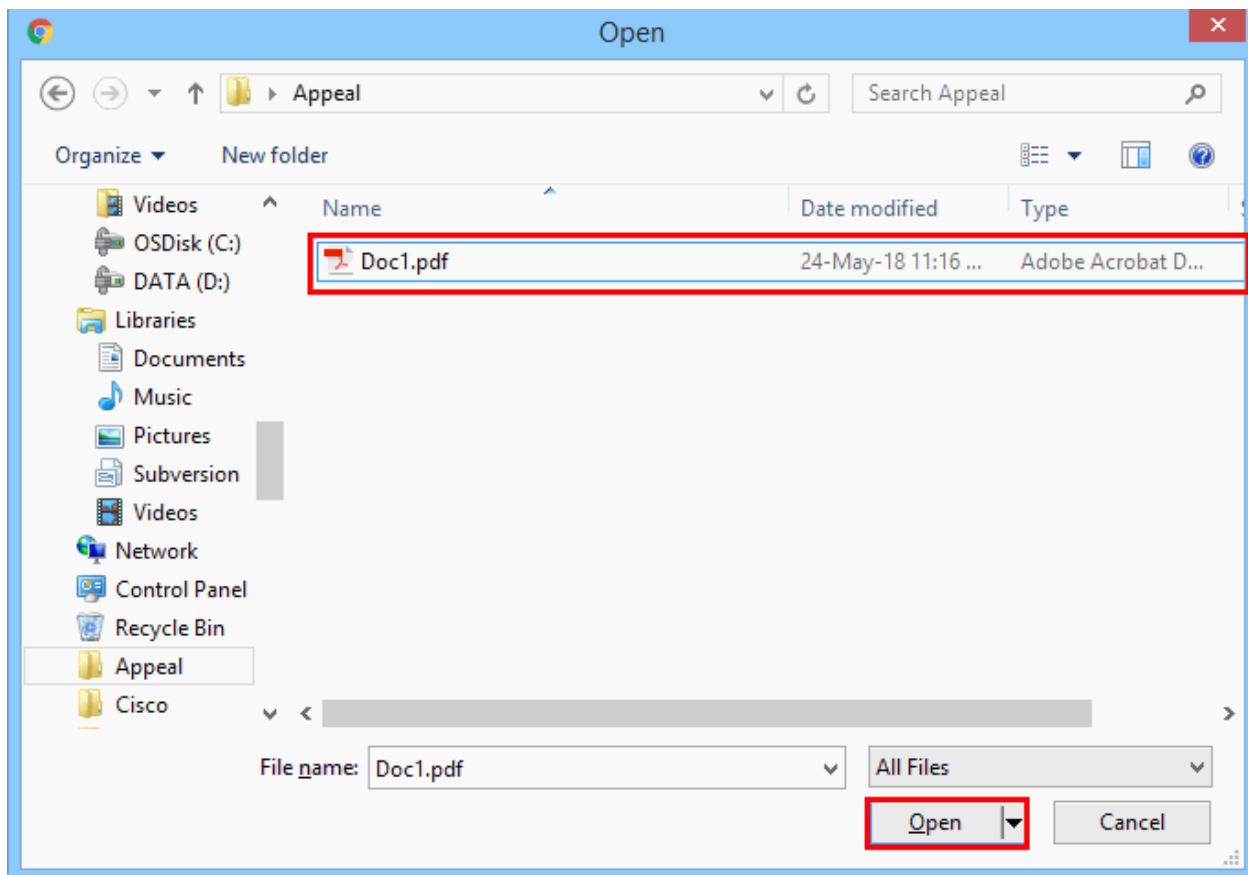
File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 4 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

32. Select the file to be uploaded and click the **Open** button.



33. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

### Upload Supporting Documents

Enter Document Description

ADD DOCUMENT

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 4 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.


34. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file.

Upload Supporting Documents

Enter Document Description

  
 No file chosen

Appeal Document



Doc1.pdf

① File with PDF or JPEG format is only allowed.  
② Maximum file size for upload is 5MB.  
③ Maximum 4 other documents can be attached in the application.  
④ Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

35. To preview the application before filing, Click the **PREVIEW** button.

Place •

Date

36. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.

**FORM GST APL-03***[Refer Rule 109(1)]***Application to the Appellate Authority under sub-section (2) for Section 107**

1. Name and designation of the Appellant  
Name Nurul MOHAMADBHAI SAIYED  
Designation Assistant Commissioner  
Jurisdiction 100:Zone 9:Delhi  
State/ Centre State  
Name of the State Delhi
2. GSTIN/ Temporary ID/ UIN 07APIPS0052D410  
Type of Order Demand Order
3. Order No. ZA070918000004W Date 03/09/2018  
Demand Id ZA070918000004W
4. Designation and address of the officer passing the order appealed against Lower Division Clerks 100,  
100:Zone 9:Delhi
5. Date of communication of the order to be appealed against 03/09/2018

Category of the case under dispute -

1	Misclassification of any goods or services or both
---	--

6. Details of the case under dispute -

(i) Brief issue of the case under dispute -

Refer Annexure to GST APL-03

(ii) Description and classification of goods/ services in dispute

Refer Annexure to GST APL-03

(iii) Period of dispute -

From - 01/01/2018

To - 30/04/2018

(iv) Amount under dispute:

Description	Central tax (₹)	State/UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount(₹)
Tax/Cess	500	0	0	0	500
Interest	100	0	0	0	100
Penalty	0	0	0	0	0
Fees	0	0	0	0	0
Other Charges	0	0	0	0	0
Amount of Dispute					600

37. Enter the **Place** where application is filled.38. Click the **PROCEED TO FILE** button.

Place •


Date

BACK

PREVIEW

PROCEED TO FILE

39. Click the **PROCEED** button.



## Warning

You are about to file an appeal. Do you want to continue ? Note : Once filed, application cannot be edited / deleted .


CANCEL

PROCEED

40. The **Issue Notice/Reminder/Order** page is displayed. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

GSTIN	LEGAL NAME	ORDER NO
07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	ZA070918000004W



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

41. A confirmation message is displayed that form has been signed. You can click the **DOWNLOAD** button to download the acknowledgement receipt.

Dashboard > Filing Appeal > Appeal to Appellate Authority > New Appeal > Provisional Acknowledgement English

✔ Your form has been signed successfully through DSC.

### Provisional Acknowledgement on submission of Form of Appeal

Your appeal has been successfully submitted against AD0709180000079

GSTIN/ Temporary ID/ UIN	07APIPS0052D410
Date of filing	06/09/2018
Time of filing	10:53
Place of filing	Delhi
Name of the Taxpayer	NURUL MOHAMADBHAI SAIYED
Jurisdiction	100:Zone 9:Delhi
Name of the person filing the appeal	Nurul MOHAMADBHAI SAIYED, Assistant Commissioner

*It is a system generated acknowledgement and does not require any signature.*

[DOWNLOAD](#) [OK](#)

42. The acknowledgement receipt is downloaded in the PDF format.

## Provisional Acknowledgement for submission of Form of Appeal

**Your appeal has been successfully submitted against AD0709180000079**

GSTIN/ Temporary ID /UIN	07APIPS0052D410
Date of filing	06/09/2018
Time of filing	10:53
Name of the Taxpayer	NURUL MOHAMADBHAI SAIYED
Jurisdiction	100:Zone 9:Delhi
Name of the person filing the Appeal	Nurul MOHAMADBHAI SAIYED, Assistant Commissioner

Place: Delhi  
Date: 06/09/2018

**It is a system generated acknowledgement and does not require any signature.**

43. Click **OK**.

Dashboard > Filing Appeal > Appeal to Appellate Authority > New Appeal > Provisional Acknowledgement English

✔ Your form has been signed successfully through DSC.

### Provisional Acknowledgement on submission of Form of Appeal

Your appeal has been successfully submitted against AD0709180000079

GSTIN/ Temporary ID/ UIN	07APIPS0052D410
Date of filing	06/09/2018
Time of filing	10:53
Place of filing	Delhi
Name of the Taxpayer	NURUL MOHAMADBHAI SAIYED
Jurisdiction	100:Zone 9:Delhi
Name of the person filing the appeal	Nurul MOHAMADBHAI SAIYED, Assistant Commissioner

*It is a system generated acknowledgement and does not require any signature.*

[DOWNLOAD](#) [OK](#)

44. The status of the appeal application is updated to "Appeal Submitted". Select the **ARN** link.

Dashboard > Filing Appeal > Appeal to Appellate Authority English

### Appeal to Appellate Authority

ARN <input type="text" value="Enter ARN"/>	GSTIN/ Temporary ID/ UIN <input type="text" value="Enter GSTIN/ Temp ID/ UIN"/>	Status <input type="text" value="Select"/>
Period From <input type="text" value="DD/MM/YYYY"/>	Period To <input type="text" value="DD/MM/YYYY"/>	<a href="#">SEARCH</a> <a href="#">NEW APPEAL</a>

ARN	Date of Application	Form No	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
<a href="#">AD0709180000079</a>	06/09/2018	GST APL-03	07APIPS0052D410	Nurul MOHAMADBHAI SAIYED	NURUL MOHAMADBHAI SAIYED	Appeal Submitted

45. The updated **Case Detail** page is displayed, with the table containing the record of the application submitted.

Note: When appeal application is filed by the Legal Officer:

- Form of Appeal as submitted by Legal Officer lands in the First Appellate Authority's queue of Appeal's received.
- Admission & Rejection of Application for Appeal & First Appeal Proceedings/ Hearing use case for appeal procedure will be followed.

ARN  
AD0709180000079GSTIN/UIN/Temporary Id  
07APIPS0052D410Date of Application/Case Creation  
06/09/2018Status  
Appeal Submitted

## APPLICATIONS

NOTICES

REPLIES

ORDERS

INTERNAL  
COMMUNICATION

RECTIFICATION

ADDITIONAL  
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

## Type of Documents

Appeal to Appellate Authority

## View Documents

GST APL-03  
Annexure

# Upload details of Appeal to Higher Authority (Other than First Appeal)

## **FAQs > Appeal to Higher Authority - Upload details of appeals filed with or order issued by Appellate Tribunal/ High Court/ Supreme Court in GST Portal**

### **1. I am not getting Filing Appeal link in my Dashboard. Why?**

You may not have been assigned the role of Legal Officer by the State Admin. You may request your State Admin to allocate you the role of Legal Officer. Once the role is assigned you will be allocated "Filing Appeal" module for further action.

Click [here](#) to learn about the various roles available in Tax Officials Interface and how Admin can assign the role to Tax Officials.

### **2. Why do I need to upload appeal details filed with authorities like Appellate Tribunal, High Court, and Supreme Court?**

Appeals can be filed with various authorities like First Appellate Authority, Appellate Tribunal, High Court, and Supreme Court. GST Portal only has integration with the First Appellate Authority. Therefore, all other appeals filed with the authorities by Taxpayer or Tax Department needs to be uploaded manually on the GST Portal.

Status of the appeal application on GST Portal will change only when Legal Officer updates the appeal details which have been filed with higher authorities offline.

### **3. What are the pre-conditions to upload appeal details filed with authorities like Appellate Tribunal, High Court, and Supreme Court?**

Pre-conditions to upload appeal details filed with authorities like Appellate Tribunal, High Court, and Supreme Court are:

- Appeal is filed with Appellate Tribunal/ High Court/ Supreme Court
- Order is issued by Appellate Tribunal/ High Court/ Supreme Court

#### 4. What will happen after I upload appeal details filed with authorities like Appellate Tribunal, High Court, and Supreme Court?

Once you upload appeal details filed with authorities like Appellate Tribunal, High Court, and Supreme Court:

- Details of Appeal & Appeal Order will be available for viewing with the taxpayer, Tax Official who passed the order and the Commissioner. They can take print/ download the appeal details.
- Adjudicating Officer will be notified about the Appeal being filed against his order.
- If Demand Order-in-appeal is remanded, then the order will land back on Tax Official's dashboard as a pending work item.

#### 5. From where can I upload appeal details filed with authorities like Appellate Tribunal, High Court, and Supreme Court?

Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal > Appeal to Higher Authority** option.

#### 6. From where can I view or add order issued by the Higher Authority?

Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal > Appeal to Higher Authority > ORDER DETAILS** option.

[Legal officer can upload proceedings of the case as PDF document.](#)

#### 7. Who can view the appeal details after appeal details filed with authorities like Appellate Tribunal, High Court, and Supreme Court are uploaded on the GST Portal?

Once you upload appeal details filed with authorities like Appellate Tribunal, High Court, and Supreme Court, details of Appeal & Appeal Order will be available for viewing with the taxpayer, Tax Official who passed the order and the Commissioner.

#### 8. What are the various statuses of appeal application while uploading appeal details filed with higher authorities?

Listed below are various statuses of appeal application while uploading appeal details filed with higher authorities:

1. Appeal Initiated: When appeal is initiated with proper authority and details are uploaded on the GST Portal by Legal Officer
2. Stay Order Issued: When stay order is issued by higher authorities and updated by Legal Officer on the GST Portal

3. Appeal Order Issued: When appeal order is issued by higher authorities and updated by Legal Officer on the GST Portal

4. Remand Instructions Issued: When remand instructions is issued by higher authorities and updated by Legal Officer on the GST Portal

5. Remand Order Issued: When remand order is issued by higher authorities and updated by Legal Officer on the GST Portal

# Manual > Appeal to Higher Authority - Upload details of appeals filed with or order issued by Appellate Tribunal/ High Court/ Supreme Court in GST Portal

How can I (in the role of Legal Officer) upload details of appeals filed with or order issued by Appellate Tribunal/ High Court/ Supreme Court in GST Portal?

To upload details of appeals filed with or order issued by Appellate Tribunal/ High Court/ Supreme in GST Portal, the Legal Officer need to perform following steps:

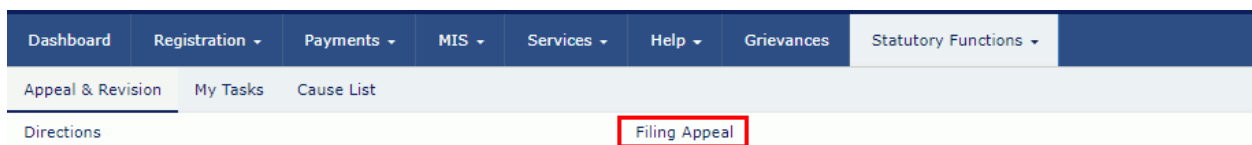
- A. [Upload Appeal Details](#)
- B. [Go to Appeal application page](#)
- C. [View Uploaded Appeal Application Documents](#)
- D. Add Order
  - [D \(1\) Add Remand Order](#)
  - [D \(2\) Add Remand Instructions](#)
  - [D \(3\) Add Stay Order](#)
  - [D \(4\) Add Appeal Order](#)

**Click each hyperlink above to know more.**

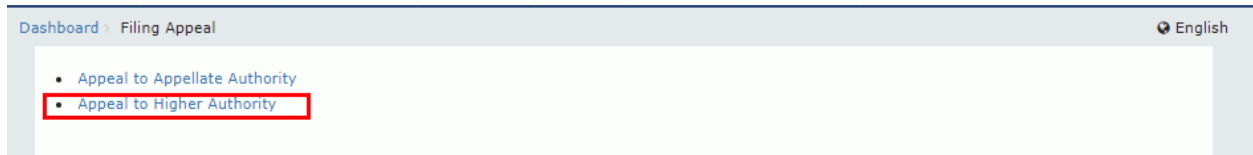
## A. Upload Appeal Details

To upload details of appeal filed with higher authorities on the GST Portal, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal** option.



4. Select the **Appeal to Higher Authority** link.



5. The **Appeal to Higher Authority** page is displayed.

Dashboard > Filing Appeal > Appeal to Higher Authority

English

Appeal to Higher Authority

IRN  
Enter IRN

Period From  
DD/MM/YYYY

GSTIN/ Temporary ID/ UIN  
Enter GSTIN/ Temp ID/ UIN

Period To  
DD/MM/YYYY

Status  
Select

SEARCH NEW APPEAL

6. To file a new appeal application, click the **NEW APPEAL** button.

Dashboard > Filing Appeal > Appeal to Higher Authority

English

Appeal to Higher Authority

IRN  
Enter IRN

Period From  
DD/MM/YYYY

GSTIN/ Temporary ID/ UIN  
Enter GSTIN/ Temp ID/ UIN

Period To  
DD/MM/YYYY

Status  
Select

SEARCH NEW APPEAL

7. The **New Appeal** page is displayed.

Dashboard > Filing Appeal > Appeal to Higher Authority > New Appeal

English

Indicates Mandatory Fields

GSTIN/ Temporary ID/ UIN •  
Enter GSTIN/ Temp ID/ UIN

Order No •  
Enter Order No

SEARCH

8. In the **GSTIN/ Temporary ID/ UIN** field, enter the GSTIN or temporary ID or UIN of the taxpayer.

9. In the **Order No** field, enter the Order Number.

10. Click the **SEARCH** button.

Dashboard > Filing Appeal > Appeal to Higher Authority > New Appeal

English

Indicates Mandatory Fields

GSTIN/ Temporary ID/ UIN •  
Enter GSTIN/ Temp ID/ UIN

Order No •  
Enter Order No

SEARCH

11. The **Appeal details to be uploaded in GST Portal** page is displayed.

Appeal details to be uploaded in GST Portal

Indicates Mandatory Fields

Taxpayer Details

GSTIN/ Temporary ID/ UIN 07AJIPA1572E01X	Legal Name ANGAD JASBIRSINGH ARORA	Address MG, ECITY, Central Delhi, Delhi, 110019
---	---------------------------------------	--

Order Details

Order-in-Appeal challenged against ZA071018000337Y	Order Type Demand Order	Date of Order 23/10/2018
---	----------------------------	-----------------------------

Appeal Details

Case / Appeal No

Enter Case / Appeal No

Date of Appeal

DD/MM/YYYY

Appeal filed before

Select

Appellant

Enter Appellant

Respondent

Enter Respondent

Date of hearing issued

DD/MM/YYYY

Stay Details

Stay order issued?

☒ Yes
☐ No

Stay order no

Enter Stay order no

Stay order date

DD/MM/YYYY

Stay Order

Choose File

No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 5MB.

Notice Document

Notice Document

Choose File

No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 5MB.

Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 4 other documents can be attached in the application.

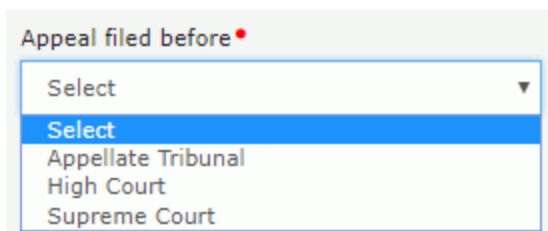
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

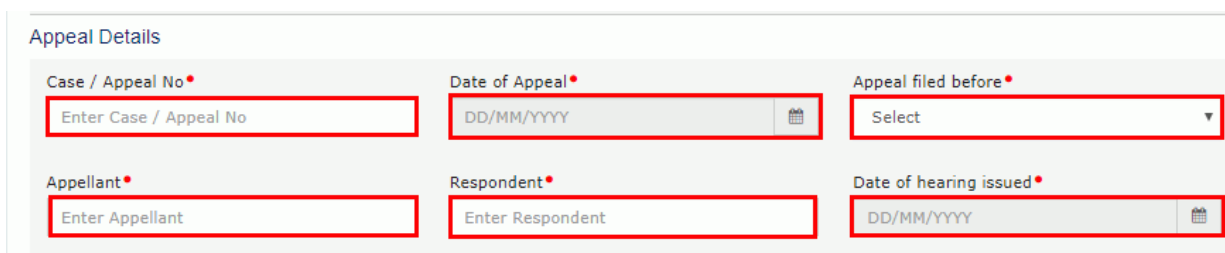
SUBMIT

12. In the **Case/ Appeal No** field, enter the case or appeal number.
13. Select the **Date of Appeal** using the calendar.
14. Select **Appeal filed before** using the drop-down list.



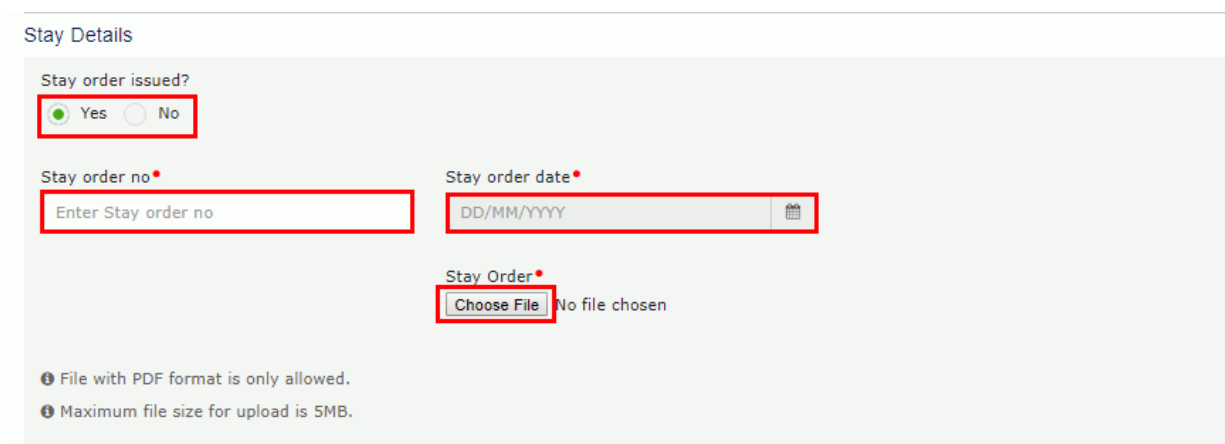
The image shows a dropdown menu titled "Appeal filed before" with a red asterisk. The menu is open, showing a list of options: "Select", "Appellate Tribunal", "High Court", and "Supreme Court". The "Select" option is currently highlighted in blue.

15. In the **Appellant** field, enter the name of the Appellant.
16. In the **Respondent** field, enter the name of the Respondent.
17. Select the **Date of hearing issued** using the calendar.



The image shows the "Appeal Details" form. It contains several fields, each highlighted with a red box: "Case / Appeal No" (text input), "Date of Appeal" (calendar icon), "Appeal filed before" (dropdown menu), "Appellant" (text input), "Respondent" (text input), and "Date of hearing issued" (calendar icon). The "Date of Appeal" and "Date of hearing issued" fields show the format "DD/MM/YYYY".

18. Select Yes or No for **Stay Order issued**.
  - 18.1. In case of Yes, enter the **Stay Order Number**.
  - 18.2. Select the **Stay Order Date** using the calendar.
  - 18.3. Click the **Choose File** button to upload the Stay Order document.
- Note:** You can upload only PDF format with maximum size of upload as 5 MB.



The image shows the "Stay Details" form. It contains several fields, each highlighted with a red box: "Stay order issued?" (radio buttons for Yes and No), "Stay order no" (text input), "Stay order date" (calendar icon), and "Stay Order" (button labeled "Choose File" and "No file chosen"). The "Stay order issued?" field shows the "Yes" option selected. Below the form, there are two informational messages: "File with PDF format is only allowed." and "Maximum file size for upload is 5MB."

19. Click the **Choose File** button to upload the notice document.

**Note:** You can upload only PDF format with maximum size of upload as 5 MB.

20. To upload any other supporting document, enter the document description and click the **Choose File** button.

**Note:**

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application.

#### Notice Document

<div>Notice Document*</div> <div><div>Choose File</div>No file chosen</div>	<div>File with PDF format is only allowed.</div> <div>Maximum file size for upload is 5MB.</div>
---	--

#### Upload Supporting Documents

<div>Enter Document Description</div> <div></div> <div><div>Choose File</div>No file chosen</div>	<div>File with PDF or JPEG format is only allowed.</div> <div>Maximum file size for upload is 5MB.</div> <div>Maximum 4 other documents can be attached in the application.</div> <div>Click on <b>Add Document</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.</div>
---	---

21. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

#### Upload Supporting Documents

<div>Enter Document Description</div> <div>Supporting Document</div> <div><div>ADD DOCUMENT</div></div>	<div>File with PDF or JPEG format is only allowed.</div> <div>Maximum file size for upload is 5MB.</div> <div>Maximum 4 other documents can be attached in the application.</div> <div>Click on <b>Add Document</b> button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.</div>
---	---

21.1. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, in required.


## Upload Supporting Documents

Enter Document Description

Choose File

No file chosen

Supporting Document

  
Doc.pdf

DELETE

- ❗ File with PDF or JPEG format is only allowed.
- ❗ Maximum file size for upload is 5MB.
- ❗ Maximum 4 other documents can be attached in the application.
- ❗ Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

22. To preview the details before uploading, click the **PREVIEW** button.

## Appeal details to be uploaded in GST Portal

• Indicates Mandatory Fields

## Taxpayer Details

GSTIN/ Temporary ID/ UIN	Legal Name	Address
07AJIPA1572EO1X	ANGAD JASBIRSINGH ARORA	MG, ECITY, Central Delhi, Delhi, 110019

## Order Details

Order-in-Appeal challenged against	Order Type	Date of Order
ZA071018000337Y	Demand Order	23/10/2018

## Appeal Details

Case / Appeal No. •	Date of Appeal •	Appeal filed before •
APPEAL123	23/10/2018	High Court
Appellant •	Respondent •	Date of hearing issued •
Angad	sindhuri	27/10/2018


## Stay Details

Stay order issued?

☐ Yes ☒ No

## Notice Document

Notice Document •

 Notice.pdf

• File with PDF format is only allowed.  
• Maximum file size for upload is 5MB.

## Upload Supporting Documents

Enter Document Description

Supporting doc

**ADD DOCUMENT**

• File with PDF or JPEG format is only allowed.  
• Maximum file size for upload is 5MB.  
• Maximum 4 other documents can be attached in the application.  
• Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

23. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.

Appeal details to be uploaded in GST Portal

GSTIN/ Temporary ID/ UIN	07AJIPA1572E01X
Name & Address	ANGAD JASBIRSINGH ARORA, MG, ECITY, Central Delhi, Delhi, 110019
Order-in-Appeal challenged against	ZA071018000337Y
Date of Order	23/10/2018
Case / Appeal No	APPEAL123
Date of Appeal	23/10/2018
Appeal filed before	High Court
Appellant	Angad
Respondent	sindhuri
Stay order issued	No
Stay order no	NA
Stay order date	NA
Date of hearing issued	27/10/2018
Details uploaded by	Nurul MOHAMADBHAL SAIYED

24. Click the **SUBMIT** button.

## Appeal details to be uploaded in GST Portal

• Indicates Mandatory Fields

## Taxpayer Details

GSTIN/ Temporary ID/ UIN	Legal Name	Address
07AJIPA1572EO1X	ANGAD JASBIRSINGH ARORA	MG, ECITY, Central Delhi, Delhi, 110019

## Order Details

Order-in-Appeal challenged against	Order Type	Date of Order
ZA071018000337Y	Demand Order	23/10/2018

## Appeal Details

Case / Appeal No. •	Date of Appeal •	Appeal filed before •
APPEAL123	23/10/2018	High Court
Appellant •	Respondent •	Date of hearing issued •
Angad	sindhuri	27/10/2018


## Stay Details

Stay order issued?

☐ Yes ☒ No

## Notice Document

Notice Document •

 Notice.pdf

• File with PDF format is only allowed.  
• Maximum file size for upload is 5MB.

## Upload Supporting Documents

Enter Document Description

Supporting doc

**ADD DOCUMENT**

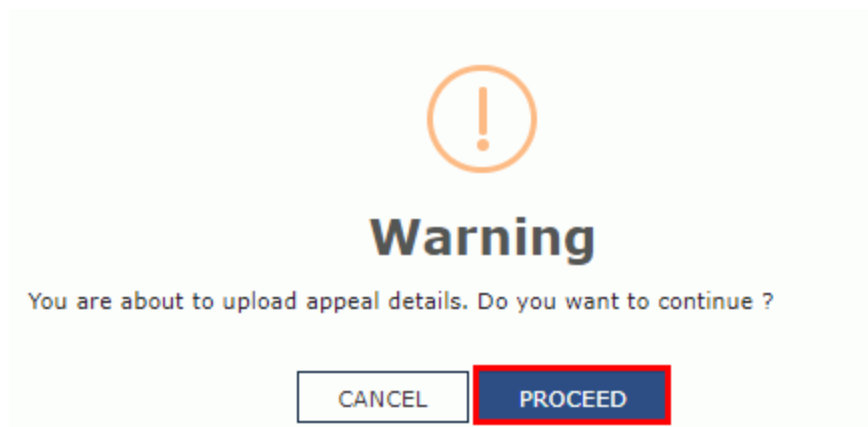
• File with PDF or JPEG format is only allowed.  
• Maximum file size for upload is 5MB.  
• Maximum 4 other documents can be attached in the application.  
• Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

25. Click the **PROCEED** button.



26. A confirmation message is displayed that details are successfully uploaded. You can click the **DOWNLOAD** button to download the acknowledgement receipt.



27. The acknowledgement receipt is downloaded in the PDF format.

## Provisional Acknowledgement for submission of Form of Appeal

Your appeal details has been successfully uploaded against IRN: AD071018000058J

GSTIN/ Temporary ID /UIN	07AJIPA1572EO1X
Date of filing	23/10/2018
Time of filing	11:00
Name of the Taxpayer	ANGAD JASBIRSINGH ARORA
Jurisdiction	1:Zone 1:Delhi
Name of the person uploading appeal details	Nurul MOHAMADBHAI SAIYED, Assistant Commissioner

**It is a system generated acknowledgement and does not require any signature.**

28. Click **OK**.

Dashboard > Filing Appeal > Appeal to Higher Authority > New Appeal > Provisional Acknowledgement English

✔ Your details has been successfully uploaded.

### Provisional Acknowledgement on submission of Form of Appeal

Your appeal details has been successfully uploaded against IRN: AD071018000058J

GSTIN/ Temporary ID/ UIN	07AJIPA1572EO1X
Date of filing	23/10/2018
Time of filing	11:00
Name of the Taxpayer	ANGAD JASBIRSINGH ARORA
Jurisdiction	1:Zone 1:Delhi
Name of the person uploading appeal details	Nurul MOHAMADBHAI SAIYED, Assistant Commissioner

*It is a system generated acknowledgement and does not require any signature.*

[DOWNLOAD](#) [OK](#)

29. The status of the appeal application is updated to "Appeal Initiated".

Dashboard > Filing Appeal > Appeal to Higher Authority English

### Appeal to Higher Authority

IRN <input type="text" value="Enter IRN"/>	GSTIN/ Temporary ID/ UIN <input type="text" value="Enter GSTIN/ Temp ID/ UIN"/>	Status <input type="text" value="Select"/>
Period From <input type="text" value="DD/MM/YYYY"/>	Period To <input type="text" value="DD/MM/YYYY"/>	<a href="#">SEARCH</a> <a href="#">NEW APPEAL</a>

IRN	Date of Application	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
AD071018000058J	23/10/2018	07AJIPA1572EO1X	Angad	sindhuri	Appeal Initiated

30. Select the **IRN** (Internal Reference Number) link.

Dashboard > Filing Appeal > Appeal to Higher Authority English

### Appeal to Higher Authority

IRN

GSTIN/ Temporary ID/ UIN

Status

Period From

Period To

SEARCH

NEW APPEAL

IRN	Date of Application	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
AD071018000058J	23/10/2018	07AJIPA1572EO1X	Angad	sindhuri	Appeal Initiated

31. The updated **Case Detail** page is displayed, with the table containing the record of the details uploaded.

Dashboard > Appeal English

ARN/Case Id  
**AD071018000058J**

GSTIN/UIN/Temporary Id  
**07AJIPA1572EO1X**

Date of Application/Case Creation  
**23/10/2018**

Status  
**Appeal Initiated**

APPEAL DETAILS

ORDER DETAILS

Legal Name ANGAD JASBIRSINGH ARORA

Trade Name AutomationsTest

Type of Documents	View Documents
Appeal to Higher Authority	<a href="#">Appeal Details</a> <a href="#">Annexure</a>

[Go back to the Main Menu](#)

## B. Go to Appeal application page by searching for the IRN/GSTIN/Status/Period

To go to appeal application page, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal** option.

Dashboard Registration Payments MIS Services Help Grievances Statutory Functions

Appeal & Revision My Tasks Cause List

Directions **Filing Appeal**

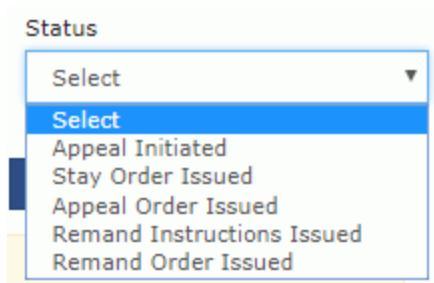
4. Select the **Appeal to Higher Authority** link.



5. The **Appeal to Higher Authority** page is displayed.

A screenshot of the 'Appeal to Higher Authority' page. The page title is 'Appeal to Higher Authority'. Below the title, there are several input fields for search criteria: 'IRN' (with a placeholder 'Enter IRN'), 'GSTIN/ Temporary ID/ UIN' (with a placeholder 'Enter GSTIN/ Temp ID/ UIN'), 'Status' (a dropdown menu with 'Select' as the current selection), 'Period From' (with a placeholder 'DD/MM/YYYY' and a calendar icon), and 'Period To' (with a placeholder 'DD/MM/YYYY' and a calendar icon). At the bottom right, there are two buttons: 'SEARCH' and 'NEW APPEAL'.

6. To search for submitted application, choose any one of the four displayed fields as your search criteria and enter the required information: **IRN**, **GSTIN/ Temporary ID/ UIN**, or **Period From & Period To date**, **Status** (*select from the drop-down list as shown*).



7. Click the **SEARCH** button.

A screenshot of the 'Appeal to Higher Authority' page, similar to the one in step 5. In this version, the 'IRN', 'GSTIN/ Temporary ID/ UIN', 'Status', 'Period From', 'Period To', and 'SEARCH' fields/buttons are all highlighted with red rectangular boxes.

8. The search results are displayed.

9. Select the **IRN** link.

Dashboard > Filing Appeal > Appeal to Higher Authority English

### Appeal to Higher Authority

IRN

Enter IRN

GSTIN/ Temporary ID/ UIN

Enter GSTIN/ Temp ID/ UIN

Status

Select

Period From

DD/MM/YYYY

Period To

DD/MM/YYYY

SEARCH

NEW APPEAL

IRN	Date of Application	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
AD071018000058J	23/10/2018	07AJIPA1572EO1X	Angad	sindhuri	Appeal Initiated

10. The updated **Case Detail** page is displayed, with the table containing the record of the details uploaded.

Dashboard > Appeal English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000058J	07AJIPA1572EO1X	23/10/2018	Appeal Initiated

APPEAL DETAILS

ORDER DETAILS

Legal Name ANGAD JASBIRSINGH ARORA

Trade Name AutomationsTest

Type of Documents	View Documents
Appeal to Higher Authority	<a href="#">Appeal Details</a> <a href="#">Annexure</a>

[Go back to the Main Menu](#)

## C. View Uploaded Appeal Application Documents

To view uploaded Appeal application documents, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **APPEAL DETAILS** tab if it is not selected by default. This tab displays the entire application, in PDF mode, with all its attachments.
2. Click the **Document** links under View Documents column to view the application and its attachments in PDF mode.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000058J</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Appeal Initiated</b>
---------------------------------------	--	--	-----------------------------------

APPEAL DETAILS  
ORDER DETAILS

Legal Name ANGAD JASBIRSINGH ARORA  
Trade Name AutomationsTest

Type of Documents Appeal to Higher Authority	View Documents Appeal Details Annexure
---	--

[Go back to the Main Menu](#)

## D (1) Add Remand Order

To add remand order issued by higher authorities, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **ORDER DETAILS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
- Click **ADD ORDER** to open the drop-down list and select **REMAND ORDER**.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000062U</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Remand Instructions Issued</b>
---------------------------------------	--	--	---

APPEAL DETAILS  
ORDER DETAILS

Legal Name megha gupta  
Trade Name casual 3

ADD ORDER ▾

REMAND ORDER  
REMAND INSTRUCTIONS  
STAY ORDER  
APPEAL ORDER

Order Number	Order Category	Date of Order	Documents	Details
AZA2344	STAY ORDER	23/10/2018	<a href="#">Stay Order Details</a>	NA
AZXDD223	REMAND INSTRUCTIONS	23/10/2018	<a href="#">Remand Instructions Details</a>	<a href="#">Click here for details</a>

- The **Remand Order** page is displayed.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000062U</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Remand Instructions Issued</b>
---------------------------------------	--	--	---

APPEAL DETAILS  
ORDER DETAILS

Legal Name **megha gupta**Trade Name **casual 3**

Remand Order Number\*

Remand Order Date\*

Date of Communication of the Order\*

Upload Order\*  
 No file chosen

Upload Supporting Documents  
Enter Document Description  
  
 No file chosen

Only PDF file format is allowed

Maximum file size for upload is 5 MB.

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

- In the **Remand Order Number** field, enter the remand order number.
- Select the **Remand Order Date** using the calendar.
- Select the **Date of Communication of the Order** using the calendar.
- Click the **Choose File** button to upload remand order.
- To upload any other supporting document, enter the document description and click the **Choose File** button.

**Note:**

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application.

Upload Supporting Documents  
Enter Document Description  
  
 No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

9. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

**Upload Supporting Documents**

Enter Document Description

Supporting Doc

**ADD DOCUMENT**

📘 File with PDF or JPEG format is only allowed.

📘 Maximum file size for upload is 5MB.

📘 Maximum 2 other documents can be attached in the application.

📘 Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

10. The PDF file is uploaded.

10.1. You can click the **DELETE** button to delete the uploaded PDF file, in required.

**Upload Supporting Documents**

Enter Document Description

Choose File

No file chosen

Supporting Doc

PDF

Doc.pdf

📘 File with PDF or JPEG format is only allowed.

📘 Maximum file size for upload is 5MB.

📘 Maximum 2 other documents can be attached in the application.

📘 Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

11. Click the **SUBMIT** button.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000062U</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Remand Instructions Issued</b>
---------------------------------------	--	--	---

APPEAL DETAILS  
ORDER DETAILS

Legal Name **megha gupta**Trade Name **casual 3**

Remand Order Number\*

Remand Order Date\*

Date of Communication of the Order\*

Upload Order\*  
 No file chosen

Upload Supporting Documents  
Enter Document Description  
  
 No file chosen

Only PDF file format is allowed

Maximum file size for upload is 5 MB.

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

12. Click the **PROCEED** button.

## Warning

You are about to Submit REMAND ORDER. Would you like to proceed?

13. The updated **Case Detail** page is displayed, with the table containing the record of the order just passed and the **Status** updated to "Remand Order Issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the taxpayer's dashboard.

Dashboard > Appeal English

ARN/Case Id  
AD071018000062U

GSTIN/UIN/Temporary Id  
07AJYPG0697CDZL

Date of Application/Case Creation  
23/10/2018

Status  
Remand Order Issued

APPEAL DETAILS

ORDER DETAILS

Legal Name megha gupta

Trade Name casual 3

Order passed successfully !

ADD ORDER

Reference Number	Order Number	Order Category	Date of Order	Documents	Details
ZA071018000376W	AZA2344	STAY ORDER	23/10/2018	<a href="#">Stay Order Details</a>	NA
ZA071018000379Q	AZXDD223	REMAND INSTRUCTIONS	23/10/2018	<a href="#">Remand Instructions Details</a>	<a href="#">Click here for details</a>
ZA071018000384Z	ZZDF23444	REMAND ORDER	23/10/2018	<a href="#">Remand Order Details</a>	<a href="#">Click here for details</a>

[Go back to the Main Menu](#)

## D (2) Add Remand Instructions

To add remand instructions issued by higher authorities, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDER DETAILS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **REMAND INSTRUCTIONS**.

Dashboard > Appeal English

ARN/Case Id  
AD071018000061W

GSTIN/UIN/Temporary Id  
07AJYPG0697CDZL

Date of Application/Case Creation  
23/10/2018

Status  
Appeal Initiated

APPEAL DETAILS

ORDER DETAILS

Legal Name megha gupta

Trade Name casual 3

ADD ORDER

REMAND ORDER

REMAND INSTRUCTIONS

STAY ORDER

APPEAL ORDER

Reference Number	Order Number	Order Category	Date of Order	Documents	Details
------------------	--------------	----------------	---------------	-----------	---------

3. The **Remand Instructions** page is displayed.

Dashboard > Appeal
English

ARN/Case Id <b>AD071018000061W</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Appeal Initiated</b>
---------------------------------------	--	--	-----------------------------------

APPEAL DETAILS  
ORDER DETAILS

Legal Name megha gupta
Trade Name casual 3

Remand Instruction Number

Remand Instruction Date

Date of Communication of the Order

Status of Order

Remanded To

Upload Order
 No file chosen

Upload Supporting Documents
Enter Document Description
 No file chosen

Only PDF file format is allowed
Maximum file size for upload is 5 MB.

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 5MB.
Maximum 2 other documents can be attached in the application.
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

SUBMIT

- In the **Remand Instruction Number** field, enter the remand instruction number.
- Select the **Remand Instruction Date** using the calendar.
- Select the **Date of Communication of the Order** using the calendar.
- Click the **Choose File** button to upload order.
- To upload any other supporting document, enter the document description and click the **Choose File** button.

**Note:**

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application.

### Upload Supporting Documents

Enter Document Description

No file chosen

- ❗ File with PDF or JPEG format is only allowed.
- ❗ Maximum file size for upload is 5MB.
- ❗ Maximum 2 other documents can be attached in the application.
- ❗ Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

9. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

### Upload Supporting Documents

Enter Document Description

- ❗ File with PDF or JPEG format is only allowed.
- ❗ Maximum file size for upload is 5MB.
- ❗ Maximum 2 other documents can be attached in the application.
- ❗ Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

10. The PDF file is uploaded.


10.1. You can click the **DELETE** button to delete the uploaded PDF file, in required.

### Upload Supporting Documents

Enter Document Description

No file chosen

Supporting Doc



Doc.pdf

- ❗ File with PDF or JPEG format is only allowed.
- ❗ Maximum file size for upload is 5MB.
- ❗ Maximum 2 other documents can be attached in the application.
- ❗ Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

11. Click the **SUBMIT** button.

ARN/Case Id <b>AD071018000061W</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Appeal Initiated</b>
---------------------------------------	--	--	-----------------------------------

**Legal Name** megha gupta
**Trade Name** casual 3

APPEAL DETAILS  
ORDER DETAILS

Remand Instruction Number\*

Date of Communication of the Order\*

Remanded To\*

Upload Order\*  
 No file chosen

**Upload Supporting Documents**  
Enter Document Description  
  
 No file chosen

Remand Instruction Date\*

Status of Order\*

❗ Only PDF file format is allowed  
❗ Maximum file size for upload is 5 MB.  
  
❗ File with PDF or JPEG format is only allowed.  
❗ Maximum file size for upload is 5MB.  
❗ Maximum 2 other documents can be attached in the application.  
❗ Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

12. Click the **PROCEED** button.

## Warning

You are about to Submit REMAND INSTRUCTIONS. Would you like to proceed?

13. The updated **Case Detail** page is displayed, with the table containing the record of the order just passed and the **Status** updated to "Remand Instructions Issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the taxpayer's dashboard.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000061W</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Remand Instructions Issued</b>
---------------------------------------	--	--	---

APPEAL DETAILS  
ORDER DETAILS

Legal Name megha gupta  
Trade Name casual 3

Order passed successfully !

ADD ORDER ▾

Reference Number	Order Number	Order Category	Date of Order	Documents	Details
ZA0710180003617	ZAQ11233	REMAND INSTRUCTIONS	23/10/2018	<a href="#">Remand Instructions Details</a>	<a href="#">Click here for details</a>

[Go back to the Main Menu](#)

## D (3) Add Stay Order

To add stay order issued by higher authorities, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **ORDER DETAILS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
- Click **ADD ORDER** to open the drop-down list and select **STAY ORDER**.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000062U</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Appeal Initiated</b>
---------------------------------------	--	--	-----------------------------------

APPEAL DETAILS  
ORDER DETAILS

Legal Name megha gupta  
Trade Name casual 3

ADD ORDER ▾

REMAND ORDER  
REMAND INSTRUCTIONS  
**STAY ORDER**  
APPEAL ORDER

Reference Number	Order Number	Order Category	Date of Order	Documents	Details
------------------	--------------	----------------	---------------	-----------	---------

- The **Stay Order** page is displayed.

Dashboard > Appeal
English

ARN/Case Id <b>AD071018000062U</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Appeal Initiated</b>
---------------------------------------	--	--	-----------------------------------

APPEAL DETAILS  
ORDER DETAILS

Legal Name megha guptaTrade Name casual 3

Stay Order Number\*

Stay Order Date\*

Upload Order\*  
 No file chosen

Upload Supporting Documents  
Enter Document Description  
  
 No file chosen

Only PDF file format is allowed  
Maximum file size for upload is 5 MB.

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 2 other documents can be attached in the application.  
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

SUBMIT

- In the **Stay Order Number** field, enter the stay order number.
- Select the **Stay Order Date** using the calendar.
- Click the **Choose File** button to upload Stay Order.
- To upload any other supporting document, enter the document description and click the **Choose File** button.

**Note:**

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application.

**Upload Supporting Documents**  
Enter Document Description  
  
 No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 2 other documents can be attached in the application.  
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

- Click the **ADD DOCUMENT** button to add the uploaded supporting document.

### Upload Supporting Documents

Enter Document Description

Supporting Doc

ADD DOCUMENT

❗ File with PDF or JPEG format is only allowed.

❗ Maximum file size for upload is 5MB.

❗ Maximum 2 other documents can be attached in the application.

❗ Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

9. The PDF file is uploaded.

9.1. You can click the **DELETE** button to delete the uploaded PDF file, in required.

### Upload Supporting Documents

Enter Document Description

Choose File No file chosen

Supporting Doc



Doc.pdf



❗ File with PDF or JPEG format is only allowed.

❗ Maximum file size for upload is 5MB.

❗ Maximum 2 other documents can be attached in the application.

❗ Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

10. Click the **SUBMIT** button.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000062U</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Appeal Initiated</b>
---------------------------------------	--	--	-----------------------------------

APPEAL DETAILS  
ORDER DETAILS

Legal Name megha guptaTrade Name casual 3

Stay Order Number\*

Stay Order Date\*

Upload Order\*  
 No file chosen

Upload Supporting Documents  
Enter Document Description  
  
 No file chosen

Only PDF file format is allowed

Maximum file size for upload is 5 MB.

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

SUBMIT

11. Click the **PROCEED** button.

## Warning

You are about to Submit STAY ORDER. Would you like to proceed?

CANCEL

PROCEED

12. The updated **Case Detail** page is displayed, with the table containing the record of the order just passed and the **Status** updated to "Stay Order Issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the taxpayer's dashboard.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000062U</b>	GSTIN/UIN/Temporary Id <b>07AJYPG0697CDZL</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Stay Order Issued</b>
---------------------------------------	--	--	------------------------------------

APPEAL DETAILS  
ORDER DETAILS

Legal Name megha gupta  
Trade Name casual 3

Order passed successfully !

ADD ORDER

Reference Number	Order Number	Order Category	Date of Order	Documents	Details
ZA071018000376W	AZA2344	STAY ORDER	23/10/2018	<a href="#">Stay Order Details</a>	NA

[Go back to the Main Menu](#)

## D (4) Add Appeal Order

To add appeal order issued by higher authorities, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDER DETAILS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **APPEAL ORDER**.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000058J</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Appeal Initiated</b>
---------------------------------------	--	--	-----------------------------------

APPEAL DETAILS  
ORDER DETAILS

Legal Name ANGAD JASBIRSINGH ARORA  
Trade Name AutomationsTest

ADD ORDER

REMAND ORDER  
REMAND INSTRUCTIONS  
STAY ORDER  
APPEAL ORDER

Reference Number	Order Number	Order Category	Date of Order	Documents	Details
------------------	--------------	----------------	---------------	-----------	---------

3. The **Appeal Order** page is displayed.

Dashboard > Appeal English

ARN/Case Id <b>AD071018000058J</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Appeal Initiated</b>
---------------------------------------	--	--	-----------------------------------

APPEAL DETAILS  
ORDER DETAILS

**Legal Name** ANGAD JASBIRSINGH ARORA

**Trade Name** AutomationsTest

**Appeal Order Number** \*

**Appeal Order Date** \*

**Date of Communication of the Order** \*

**Status of Order** \*

**Upload Order** \*

No file chosen

**Upload Supporting Documents**

Enter Document Description

No file chosen

Only PDF file format is allowed

Maximum file size for upload is 5 MB.

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

- In the **Appeal Order Number** field, enter the appeal order number.
- Select the **Appeal Order Date** using the calendar.
- Select the **Date of Communication of the Order** using the calendar.
- Select the **Status of Order** from the drop-down list.

**Status of Order** \*

Select

Select

Confirmed

Rejected

Modified

- Click the **Choose File** button to upload appeal order.
- To upload any other supporting document, enter the document description and click the **Choose File** button.

**Note:**

- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application.

### Upload Supporting Documents

Enter Document Description

No file chosen

- File with PDF or JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.
- Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

10. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

### Upload Supporting Documents

Enter Document Description

- File with PDF or JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.
- Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

11. The PDF file is uploaded.


11.1. You can click the **DELETE** button to delete the uploaded PDF file, in required.

### Upload Supporting Documents

Enter Document Description

No file chosen

Supporting Doc



Doc.pdf

- File with PDF or JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 2 other documents can be attached in the application.
- Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

12. Click the **SUBMIT** button.

ARN/Case Id <b>AD071018000058J</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>23/10/2018</b>	Status <b>Appeal Initiated</b>
---------------------------------------	--	--	-----------------------------------

APPEAL DETAILS  
ORDER DETAILS

**Legal Name** ANGAD JASBIRSINGH ARORA
**Trade Name** AutomationsTest

**Appeal Order Number** \*

**Appeal Order Date** \*

**Date of Communication of the Order** \*

**Status of Order** \*

**Upload Order** \*

Only PDF file format is allowed

Maximum file size for upload is 5 MB.

**Upload Supporting Documents**

Enter Document Description

Choose File No file chosen

Supporting Doc

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

SUBMIT

13. Click the **PROCEED** button.

## Warning

You are about to Submit APPEAL ORDER. Would you like to proceed?

CANCEL


PROCEED

14. The updated **Case Detail** page is displayed, with the table containing the record of the order just passed and the **Status** updated to "Appeal Order Issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the taxpayer's dashboard.

ARN/Case Id  
**AD071018000058J**GSTIN/UIN/Temporary Id  
**07AJIPA1572EO1X**Date of Application/Case Creation  
**23/10/2018**Status  
**Appeal Order Issued**

APPEAL DETAILS

ORDER DETAILS

**Legal Name** ANGAD JASBIRSINGH ARORA**Trade Name** AutomationsTest Order passed successfully !

Reference Number	Order Number	Order Category	Date of Order	Documents	Details
ZA071018000359S	APPEAL123	APPEAL ORDER	23/10/2018	<a href="#">Appeal Order Details</a> <a href="#">Supporting Doc</a>	<a href="#">Click here for details</a>

[Go back to the Main Menu](#)

# View Cause List

## FAQs > Appeal > View Cause List

### 1. What is a cause list?

When an application is filed/referred or order has to be rectified by the authorities or to be declared as void ab initio, a date of hearing is issued by the Tax Official and communicated to the parties by the GST Portal.

A cause list of all such dates is maintained in the GST Portal. This cause list can be printed/ saved in PDF.

### 2. From where can I view the cause list?

To view the cause list, navigate to **Statutory Functions > Cause List** option.

### 3. Is the Cause List updated in real time?

Yes, Cause list is updated on real time basis.

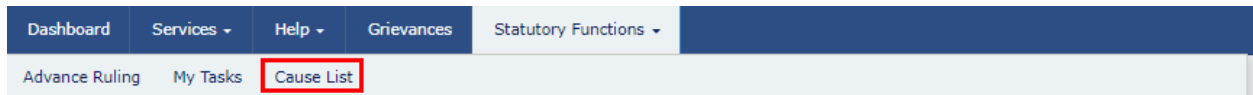
### 4. Who can view Cause List?

Cause List can be viewed by any Tax Official irrespective of their role.

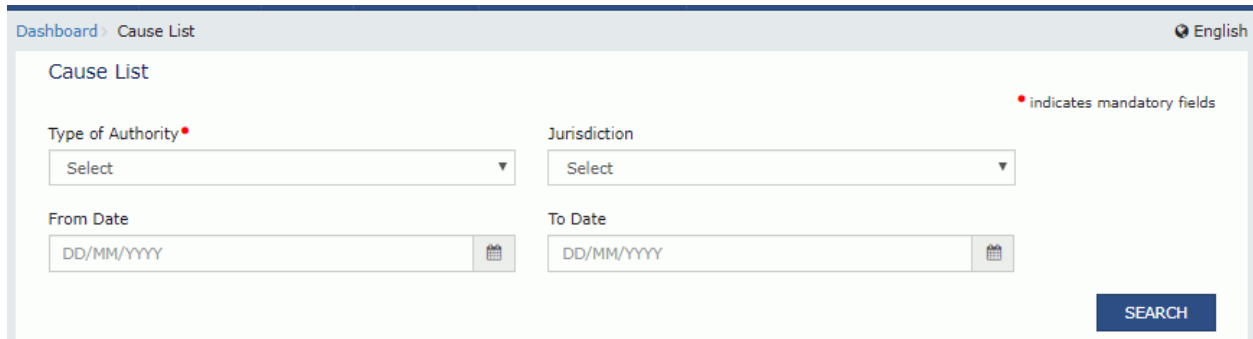
## Manual > Appeal > View Cause List

To search and view Cause List of appeal applications, perform following steps:

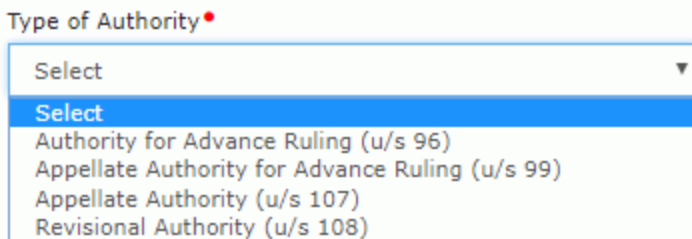
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Cause List** option.



4. The **Cause List** screen is displayed.

A screenshot of the 'Cause List' search form in the GST Portal. The form is titled 'Cause List' and has a breadcrumb 'Dashboard > Cause List' at the top left. On the top right, there is a language selector set to 'English'. The form contains four input fields: 'Type of Authority' (with a red asterisk indicating it is mandatory), 'Jurisdiction' (also with a red asterisk), 'From Date' (with a placeholder 'DD/MM/YYYY' and a calendar icon), and 'To Date' (with a placeholder 'DD/MM/YYYY' and a calendar icon). A legend on the right states '• indicates mandatory fields'. A blue 'SEARCH' button is located at the bottom right of the form.

5. Select the **Type of Authority** from the drop-down list.

A screenshot of the 'Type of Authority' drop-down menu. The menu is open, showing a list of options. The first option is 'Select', which is highlighted in blue. Below it are four other options: 'Authority for Advance Ruling (u/s 96)', 'Appellate Authority for Advance Ruling (u/s 99)', 'Appellate Authority (u/s 107)', and 'Revisional Authority (u/s 108)'. The menu has a red asterisk next to the title 'Type of Authority'.

6. Select the **Jurisdiction** from the drop-down list.
7. Select the From and To Date using the calendar.
8. Click **SEARCH**.
9. The Cause List of the day is displayed.

## Cause List

• indicates mandatory fields

Type of Authority\*

Authority for Advance Ruling (u/s 96)

Jurisdiction

Select

From Date

16/08/2018

To Date

16/08/2018

SEARCH

Date: 16/08/2018

Day: Thursday

Coram: Mr Firoz Abdulrazak Bhatkar (Additional Commissioner) , Mrs Rakhi Rajan (Additional Commissioner)

Sr. No.	ARN	GSTIN/UIN/Temporary id	Nature of Case	Legal Name of the Taxpayer	Details of Officer	Time	Venue
1	AD240718000023N	24ABCPM8147P1Z6	Accepted Application Processing	PRAVINBHAI KALIDAS MISTRY	Mr MUKESH DHANJIBHAI KARSHALA (Commercial Tax Officer)	03:17 PM	Gurgaon
2	AD240818000009B	24ABCPM8147P1Z6	Application Acceptance	PRAVINBHAI KALIDAS MISTRY	Mr MUKESH DHANJIBHAI KARSHALA (Commercial Tax Officer), Mr Testy Test (Assistant Commissioner)	03:12 PM	fgdfg
3	AD240718000110S	24ABCPM8147P1Z6	Application Acceptance	PRAVINBHAI KALIDAS MISTRY	Mr MUKESH DHANJIBHAI KARSHALA (Commercial Tax Officer)	01:08 AM	Delhi

# Conduct Revision Order Proceedings

## FAQs > Conduct Revision Order Proceedings

### 1. Which all Tax Official Roles are involved in Revision Order Proceedings?

Following three Tax Official roles can be assigned by a State Admin to conduct proceedings related to Revision of impugned Orders, prejudicial to the interest of the revenue:

1. **Commissioner/Senior Tax Officer (STO):** Issue the required directions on the impugned adjudication Orders to the Revisional Authority and/or Revise the Order as Revisional Authority himself/herself
2. **Revisional Authority (RA):** Revise the impugned Adjudication Orders on his own motion or based on the directions given by the Commissioner/STO
3. **Adjudicating Authority (A/A):** is the Tax Official who has issued the impugned adjudication Order. In Revision Proceedings, he/she needs to take action as directed by the RA, such as filing reply or appearing for Personal Hearing as specified in the Notice.

### 2. On the GST Portal, how are Revision Order Proceedings conducted?

On the GST Portal, the Revision Order Proceedings are conducted as per the following steps:

1. Commissioner/STO issues the required directions on the impugned adjudication Orders to the RA.
2. Commissioner/STO (himself/herself as RA) or RA initiates the proceedings by issuing a Revision Notice to the concerned parties. He/she will initiate proceedings if the difference in the date of communication of Order and the date of revising it is between 7 months and 3 years (the period of first appeal has expired). Or else, Revision Proceedings won't be initiated.

**Note:** With the issue of the Revision Notice, following actions take place on the GST Portal:

- An Internal Reference Number (IRN) is generated with the Status as "Revision Notice Issued".
- Intimation of the issue of Notice is sent to the concerned taxpayer and the A/A on their registered email id. Taxpayers would receive an SMS notification also on their registered mobile.
- Dashboard of the A/A and Taxpayer is updated with the record of the issued Notice. Taxpayer can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders** and the A/A can view it from **Statutory Functions > My Tasks > Reference Id > NOTICES**
- Date of hearing, as specified in the Notice, is updated in the GST Portal's Cause list.

- The demand Id issued on the impugned Order by adjudication authority shall continue and status will be "stayed" until an Order is issued on the Revision Proceedings.

3. Commissioner/STO or RA updates the Directed Proposal as "REVISION PROCEEDINGS INITIATED" or "FAILED TO INITIATE REVISION", as per the action taken on that particular case. In case of "FAILED TO INITIATE REVISION", the Commissioner/STO may either drop the Proposal or issue some other direction. In case of "REVISION PROCEEDINGS INITIATED", following actions take place.

**Note:**

- Commissioner/STO updates the Directed Proposal from: **Statutory Functions > Appeal & Revision > Review Proposal.**
- RA updates the Directed Proposal from: **Statutory Functions > Appeal & Revision > Directions**

4. The recipients of the Revision Notice can file their replies on the Portal.

**Note:** With the filing of Reply, following actions also take place on the GST Portal:

9. IRN Status gets changed to "Reply Submitted".
10. Dashboard of the RA and the concerned parties is updated with the record of the filed Reply.
  - Taxpayer can view the filed Reply from: **Services > User Services > View Additional Notices/Orders**
  - A/A can view the filed Reply from **Statutory Functions > My Tasks > Reference Id > REPLIES.**
  - RA can view the filed Reply from **Statutory Functions > Appeal & Revision > Revision Proceedings.**

5. In case of no reply from the concerned parties, Revisional Authority can issue a Reminder to them. On the day of the hearing, parties appear before the Revisional Authority to present their case. Revisional Authority can adjourn the hearing and issue an adjournment notice with the new date/time and venue of personal hearing, if required.

**Note:** With the issue of the Reminder or Adjournment, following actions also take place on the GST Portal:

9. In case a Reminder is issued, the IRN Status gets changed to "Reminder Notice Issued" and in case of Adjournment the Status will be "Adjournment Granted".
10. Intimation of the issue of Notice is sent to the concerned taxpayer and the A/A on their registered email id. Taxpayers would receive an SMS notification also on their registered mobile.
11. Dashboard of the A/A and Taxpayer is updated with the record of the issued Notice. Taxpayer can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders** and the A/A can view it from **Statutory Functions > My Tasks > Reference Id > NOTICES.**
12. Date of hearing, as specified in the Notice, will also be updated in the GST Portal's Cause list.

6. After hearing both the parties, Revisional Authority will either issue "Drop Proceeding" Order or a "Revision Order" as he thinks just and proper including enhancing or confirming or modifying the demand of the original Order issued by the subordinate adjudicating officer.

**Note:**

1. With the issue of the "Drop Proceeding" Order, following actions take place on the GST Portal:

- IRN Status gets changed to "Revision Proceedings Dropped".
- Intimation of the issue of Order is sent to the concerned taxpayer and the A/A on their registered email id. Taxpayers would receive an SMS notification also on their registered mobile.
- Dashboard of the A/A and Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders** and the A/A can view it from **Statutory Functions > My Tasks > Reference Id > ORDERS**.
- The demand Id issued on the original Order will stand.

2. With the issue of the "Revision Order" Order, following actions take place on the GST Portal:

9. IRN Status gets changed to "Revision Order Passed".
10. Intimation of the issue of Order is sent to the concerned taxpayer and the A/A on their registered email id. Taxpayers would receive an SMS notification also on their registered mobile.
11. Dashboard of the A/A and Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders** and the A/A can view it from **Statutory Functions > My Tasks > Reference Id > ORDERS**.
12. Demand and Collection Register (DCR) and Tax Liability Ledger of Taxpayer will be updated with the Order accordingly.
13. The status of original demand Id will be "Demand Closed and Revised Demand Created" and new demand ID will be generated with the demand status as "Demand created against Revision Order" and will lie in unstayed state till Appeal is filed and admitted by Appellate Tribunal.

### **3. I am a Revisional Authority. Can I initiate Revision Order Proceedings for any Order that I think is prejudicial to the interest of the revenue?**

You can initiate proceedings for any adjudication Order either as per direction of the Commissioner/STO (communicated regarding the same on the GST Portal—Statutory Functions > Appeal & Revision > Directions—or offline) or on your own motion.

#### **4. I am a Commissioner/STO. Can I initiate Revision Order Proceedings for any Order that I think is prejudicial to the interest of the revenue?**

Yes, you can initiate Revision Proceedings for any adjudication proceeding/Order that you consider to be prejudicial to the interest of the revenue or the adjudication Orders that have been proposed by the Internal Review Cell (IRC) for revision.

#### **5. I am a Revisional Authority. Can I pass orders without the directions of Commissioner/STO?**

You can pass orders without the directions of Commissioner/STO if you are authorized for the purpose (i.e. you must be Revisional Authority with statutory powers to do so).

#### **6. Can Revision Order Proceedings be dropped without any hearing?**

Yes, the Proceeding can be dropped without issuing hearing, as per Revisional Authority's discretion.

#### **7. On what grounds can Revision Proceedings be dropped?**

Revision Proceeding can be dropped on any of the following ground(s):

**Note:** Any one or more than one of the following reasons can be selected when issuing a "Drop Proceeding" Order.

1. No misclassification of any goods or services or both;
2. No wrong applicability of a notification issued under the provisions of this Act;
3. No incorrect determination of time and value of supply of goods or services or both;
4. No incorrect admissibility of input tax credit of tax paid or deemed to have been paid;
5. No incorrect determination of the liability to pay tax on any goods or services or both;
6. Applicant is not required to be registered;
7. None of the particular thing done by the applicant results in supply of goods or services or both
8. No rejection of application for registration on incorrect ground.
9. No cancellation of registration for incorrect reasons
10. No transfer/Initiation of recovery/ Special mode of recovery
11. No tax wrongfully collected/Tax collected not paid to Government
12. No determination of tax not paid or short paid
13. No refund on wrong ground/Refund not granted/ Interest on delayed refund
14. No fraud or wilful suppression of fact
15. No anti profiteering related matter.

16. Any other point (other than the 15 points listed above)

## 8. During the Revision Order Proceedings, what all Status changes does an IRN undergo?

During the Revision Order Proceedings, an IRN undergoes following Status changes:

- **Revision Notice Issued:** When Revisional Authority issues a Revision Notice to the concerned parties
- **Reply Submitted:** When a Reply is filed by any party
- **Reminder Notice Issued:** When Reminder is issued to one or all parties by the Revisional Authority
- **Adjournment Granted:** When Adjournment of a hearing is issued
- **Revision Proceedings Dropped:** When Revisional Authority issues a "Drop Proceeding" Order
- **Revision Order Passed:** When Revisional Authority issues a "Revision" Order

For more FAQs related to actions taken internally by Commissioner/STO or RA to revise an Order, refer to ["Conduct an Internal Review of Orders and Subsequently Take Actions on the Impugned Orders Prejudicial to the Interest of the Revenue"](#)

# Manual (BO) > Conduct Revision Order Proceedings

## How can I conduct proceedings related to Revision of Orders?

To conduct proceedings related to Revision of impugned Orders, perform the following steps:

**Note:** Following three Tax Official roles can be assigned by a State Admin to conduct proceedings related to Revision of impugned Orders, prejudicial to the interest of the revenue:

1. **Commissioner/Senior Tax Officer (STO):** Issues the required directions on the impugned adjudication Orders to the Revisional Authority and/or Revise the Order as Revisional Authority himself/herself
2. **Revisional Authority (RA):** Revises the impugned Adjudication Orders based on the directions given by the Commissioner/STO
3. **Adjudicating Authority (A/A):** is the subordinate Tax Official who has issued the impugned adjudication Order. In Revision Proceedings, he/she needs to take action as directed by the RA, such as filing reply or appearing for Personal Hearing as specified in the Notice.

Steps	Tax Official Roles (responsible for performing the step)
<p>A. <a href="#">Conduct an internal review of Orders and subsequently take following Actions:</a></p> <ul style="list-style-type: none"><li>• The Commissioner/STO will direct the Order for "Self-revision" or for revision to the RA.</li><li>• The RA to search for Proposals directed for revision from "Directions" link and view/download the impugned Order and directions provided by the Commissioner/STO.</li><li>• After careful examination of the impugned Order, the Commissioner/STO or the RA will take</li></ul>	<ul style="list-style-type: none"><li>• Commissioner/STO</li><li>• RA</li></ul>

<p>the following action: Initiate proceedings or Drop the case. Based on the action taken, they will update the "ACTIONS" tab of the Proposal case.</p> <p>Commissioner/STO updates the Directed Proposal from: <b>Statutory Functions &gt; Appeal &amp; Revision &gt; Review Proposal</b>. RA updates the Directed Proposal from: <b>Statutory Functions &gt; Appeal &amp; Revision &gt; Directions</b>.</p>	
<p>B. <a href="#">To revise Order, navigate to "Revision Proceedings" screen and initiate Proceedings</a></p> <p><b>Note:</b> The Commissioner/STO can initiate proceedings for any Order that he/she considers to be prejudicial to the interest of the revenue or the ones that have been proposed by the Internal Review Cell (IRC). However, the RA can initiate proceedings for Orders directed by the Commissioner/STO only.</p>	<ul style="list-style-type: none"> <li>• Commissioner/STO</li> <li>• RA</li> </ul>
<p>C. <a href="#">Search and View Cause List of Revision Proceedings</a></p>	<ul style="list-style-type: none"> <li>• Commissioner/STO</li> <li>• RA</li> <li>• A/A</li> </ul>
<p>D(1). <a href="#">Search for IRNs from "Revision Proceedings" screen</a></p> <p>or</p> <p>D(2). <a href="#">Navigate to "My Tasks" screen to open IRNs undergoing Revision or their related Reference IDs</a></p> <p><b>Note:</b> A/A will not have access to the "Revision Proceedings" screen. They can access IRNs from "My Tasks" screen only.</p>	<ul style="list-style-type: none"> <li>• Commissioner/STO</li> <li>• RA</li> <li>• A/A</li> </ul>

**Note:**

An Internal Reference Number (IRN) undergoing Revision is organized on the GST Portal's "**Revision**" screen into the following tabs:

1. **NOTICES:** To issue Notices (Reminder and Adjournment) and view/download them. Also, file reply to an issued Notice.
2. **REPLIES:** To view and download filed Replies
3. **ORDERS:** To issue Orders (Drop Proceeding and Revision Order) and view/download them
4. **INTERNAL COMMUNICATION:** *To be developed*
5. **RECTIFICATION:** *To be developed*
6. **ADDITIONAL DOCUMENT:** To view and download documents related to the Revision Proceedings

<p>E. From <b>NOTICES</b> tab:</p> <p>E(1). <a href="#">Issue Reminder or Adjournment Notice</a> E(2). <a href="#">File Reply</a></p>	<ul style="list-style-type: none"><li>• Commissioner/STO</li><li>• RA</li><li>• A/A</li></ul> <p><b>Note:</b> Only Commissioner/STO or RA can issue Notices. Others can only view/download them.</p>
<p>F. From <b>REPLIES</b> tab: <a href="#">View and download filed Replies</a></p>	<ul style="list-style-type: none"><li>• Commissioner/STO</li><li>• RA</li><li>• A/A</li></ul>
<p>G. From <b>ORDERS</b> tab:</p> <p>G(1). <a href="#">Issue DROP PROCEEDING</a> G(2). <a href="#">Issue REVISION ORDER</a></p> <p><b>Note:</b></p> <ul style="list-style-type: none"><li>• The Proceeding can be dropped without issuing hearing as well, as per RA's discretion.</li><li>• The RA can pass orders without the directions of Commissioner/STO if they are authorized for the purpose.(i.e. they must be an RA empowered to do so).</li></ul>	<ul style="list-style-type: none"><li>• Commissioner/STO</li><li>• RA</li><li>• A/A</li></ul> <p><b>Note:</b> Only the Commissioner/STO or RA can issue Orders. Others can only view/download them.</p>

H. From <b>ADDITIONAL DOCUMENT</b> tab: <a href="#">Add and View/download added Documents</a>	<ul style="list-style-type: none"> <li>• Commissioner/STO</li> <li>• RA</li> <li>• A/A</li> </ul>
I. <a href="#">Navigate to "My Tasks" screen to close IRNs or their related Reference IDs</a>	<ul style="list-style-type: none"> <li>• Commissioner/STO</li> <li>• RA</li> <li>• A/A</li> </ul>

***Click each hyperlink in the "Steps" column above to know more.***

## B. To Revise Order, Navigate to "Revision Proceedings" screen and Initiate Proceedings

To revise Order and navigate to "Revision Proceedings" screen and Initiate Proceedings, perform following steps:

**Note:** The Commissioner/STO can initiate proceedings for any Order that he/she considers to be prejudicial to the interest of the revenue or the ones that have been proposed by the Internal Review Cell (IRC). However, the Revisional Authority can initiate proceedings for Orders directed by the Commissioner/STO only (communicated regarding the same on the GST Portal—**Statutory Functions > Appeal & Revision > Directions**—or offline).

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Revision Proceedings** option.



4. **Revision Proceedings** screen is displayed. Click the **INITIATE PROCEEDINGS** button.

Dashboard
Registration
Payments
Services
Help
Grievances
Statutory Functions
English

Dashboard
Revision Proceedings

### Revision Proceedings

IRN

GSTIN/ Temporary ID/ UIN

Status

Period From

Period To

IRN	Date of Submission	GSTIN/Temporary ID/UIN	Legal Name	Order No	Status
<a href="#">AD071018000045Q</a>	15/10/2018	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	ZA071018000240D	Revision Notice Issued
<a href="#">AD0710180000202</a>	10/10/2018	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	ZA071018000013E	Revision Notice Issued

5. **Initiate Proceedings** screen is displayed. **Taxpayer Details** and **Order Details** (impugned Order to be revised) are auto-populated. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

• Indicates Mandatory Fields

## Taxpayer Details

GSTIN/ Temporary ID/ UIN  
**07AJYPG0697CDZL**Legal Name  
**megha gupta**

## Order Details

Order Type  
**Demand Order**Order No  
**ZA0710180004136**Date  
**23/10/2018**Passed By  
**Nurul MOHAMADBHAI SAIYED, Assistant  
Commissioner 1**

## Hearing Details

Reference No. •

Reference Number

[Generate Reference Number](#)

Date

**25/10/2018**

Subject •

Description of the Notice

Click on the link 'Generate Reference Number' to generate a new Reference Number.

Date of Hearing •

DD/MM/YYYY

Time of Hearing •

-- HH

-- MM

--

Place of Hearing •

VENUE

Place •

100:Zone 9:Delhi

Date

25/10/2018

## Reason for Revision

Reason for Revision •

[Choose File](#) No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 5MB.

## Upload Supporting Documents

Enter Document Description

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

PROCEED TO ISSUE

5a. Click the **Generate Reference Number** hyperlink. **Reference No.** field gets auto-populated.5b. In the **Subject** field, enter description of the revision notice to be issued.5c. In the **Date of Hearing** field, click the calendar and select the date.

5d. In the **Time of Hearing** field, select the time from the drop-down list.


5e. In the **Place of Hearing** field, enter the address of the place where you would like to call the parties for personal hearing.


5f. The **Place** field will be auto-populated. However, you can edit it if required.

5g. In the **Reason for Revision** field, click the **Choose File** button to upload the document(s) from your machine that state the reasons of issuing this revision notice. You can delete the uploaded document by clicking the trash-bin icon.

Reason for Revision

Reason for Revision \*

  
base64.pdf



File with PDF format is only allowed.

Maximum file size for upload is 5MB.

5h. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine related to this revision notice. You can delete the uploaded document by clicking the **DELETE** button.

Enter Document Description

More Details


ADD DOCUMENT


Enter Document Description

Enter Description

Choose File No file chosen

More Details

  
Additional Details.pdf



5i. Click **PREVIEW** and a system-generated draft notice gets downloaded into your machine. Check it carefully to rule out any discrepancy.

**Office of the Revisional Authority, Delhi**  
Delhi

Notice Number : ZA071218001039V

Date : 20/12/2018

**Notice of Revision**

To  
megha gupta  
GSTIN: 07AJYPG0697CDZL

CC  
Assistant Commissioner 1  
1:Zone 1:Delhi

**Details of Order under Revision:**

Order No: ZA0710180004136

Date : 23/10/2018

Order Type: Demand Order

Issued by: Nurul MOHAMADBHAI SAIYED, Assistant Commissioner 1

The order referred above has been examined by the department and it has found that the order need modification as it seems to be prejudicial to the interest of revenue. Reasons for the same are attached in the annexure.

Therefore, you are hereby requested to appear on the date and time given below along with relevant documents / books of accounts relating to the case. You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case.

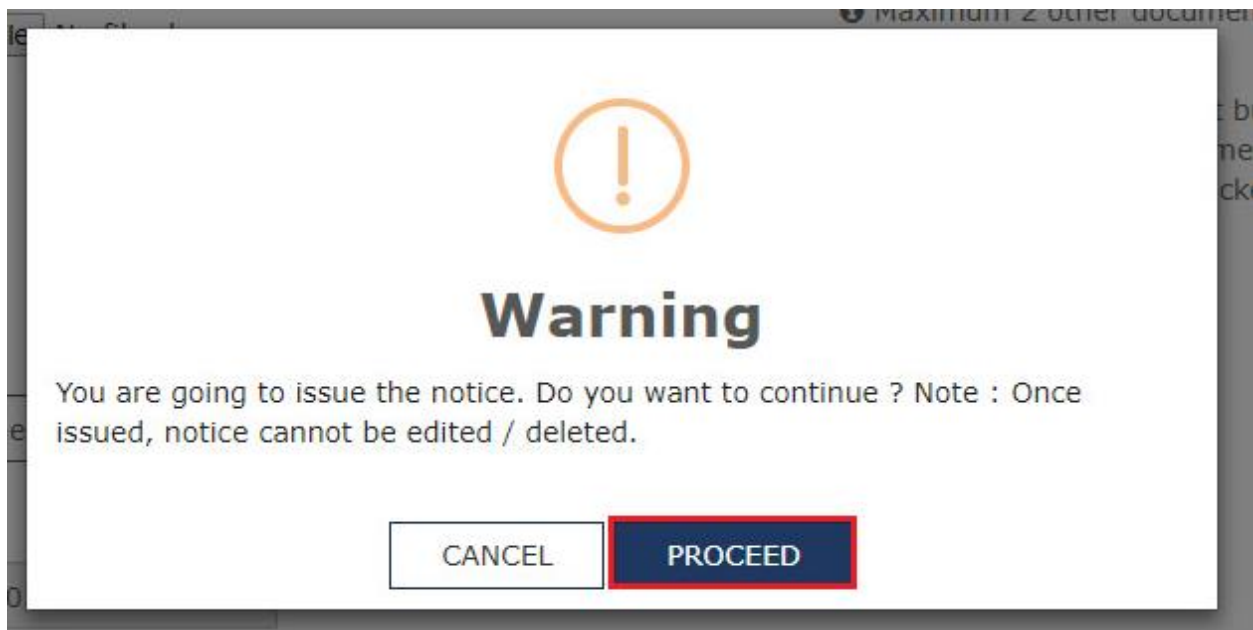
S. No.	Particulars	Details
1	Date of Personal Hearing	21/12/2018
2	Time of Personal Hearing	02:00 PM
3	Place where Personal Hearing will be held	Delhi
4	Reason for Revision	01test
5	Supporting Documents	NA

Place: Delhi  
Date: 20/12/2018

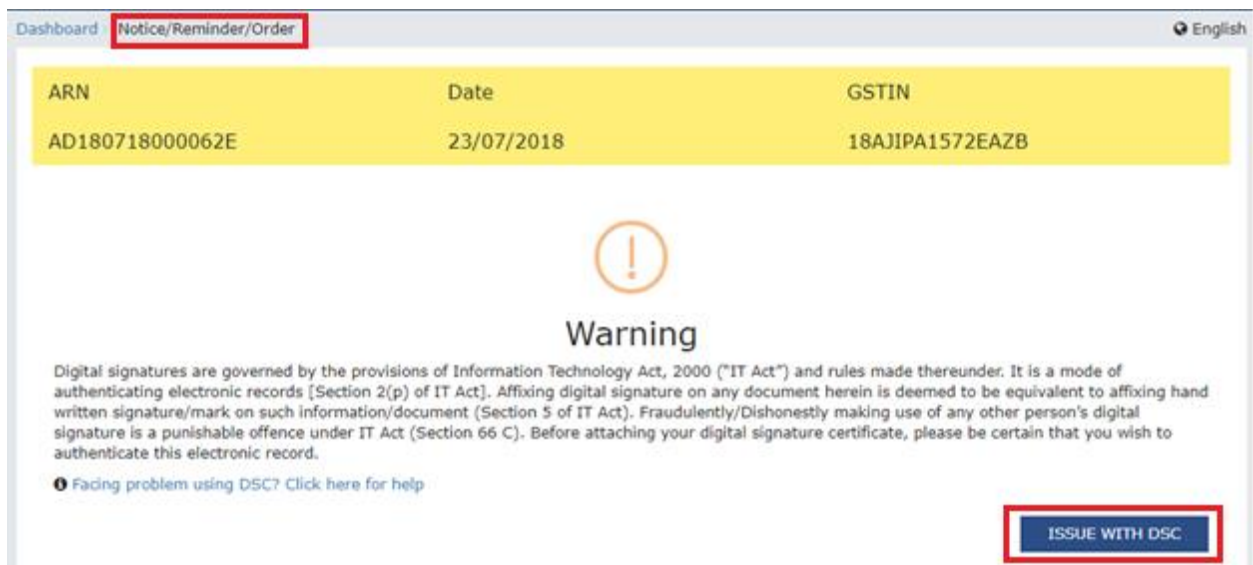
Name: Uattest User  
Designation: Additional Commissioner  
Jurisdiction: Delhi

5j. Click the **PROCEED TO ISSUE** button.

5k. A warning message pop-up gets displayed. Click the **PROCEED** button.



6. The **Notice/Reminder/Order** screen is displayed with a Warning message. On this screen, click the **ISSUE WITH DSC** button.



7. The **Provisional Acknowledgement** page is displayed with the generated IRN. Click **OK**.

Dashboard
Revision Proceedings
Initiate Proceedings
Provisional Acknowledgement
English

Revision Notice submitted successfully.

Provisional Acknowledgement on submission of Revision Notice

Your revision notice has been successfully submitted against IRN: **AD071218000110X**

Notice Reference No	ZA071218001039V
Date of Issue	20/12/2018
Time of Issue	10:43
GSTIN of the Tax Payer	07AJYPG0697CDZL
Name of the Taxpayer	megha gupta
Order No.	ZA0710180004136

*It is a system generated acknowledgement and does not require any signature.*

OK

**Note:** With the issue of this Provisional Acknowledgement on the Revision Notice, following actions also take place on the GST Portal:

9. The generated IRN Status on the "Revision Proceedings" screen will be "Revision Notice Issued".
  10. Intimation of the issue of Notice is sent to the concerned taxpayer and the A/A on their registered email id. Taxpayers would receive an SMS notification also on their registered mobile.
  11. Dashboard of the A/A and Taxpayer is updated with the record of the issued Notice. Taxpayer can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders** and the A/A can view it from **Statutory Functions > My Tasks > Reference Id > NOTICES**.
  12. Date of hearing, as specified in the Notice, will also be updated in the GST Portal's Cause list.
  13. The demand Id issued on the impugned Order by adjudication authority shall continue and status will be "stayed" until an Order is issued on the Revision Proceedings.
8. The updated **Revision Proceedings** screen is displayed with the table containing the record of the IRN you had issued. Notice that the generated IRN Status is "Revision Notice Issued". Click the IRN hyperlink.

Dashboard
Revision Proceedings
English

Revision Proceedings

IRN

ENTER IRN

GSTIN/ Temporary ID/ UIN

Enter GSTIN/ Temp ID/ UIN

Status

Select

Period From

DD/MM/YYYY

Period To

DD/MM/YYYY

SEARCH

INITIATE PROCEEDINGS

IRN	Date of Submission	GSTIN/Temporary ID/UIN	Legal Name	Order No	Status
<a href="#">AD071218000110X</a>	20/12/2018	07AJYPG0697CDZL	megha gupta	ZA0710180004136	Revision Notice Issued
AD071218000108I	20/12/2018	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	ZA071218000010G	Revision Notice Issued

9. The **Revision** screen is displayed. The yellow header lists the IRN related details. You can click on the tabs below it, on the left-hand side of the screen, to take further actions related to this IRN.

IRN		GSTIN/Temporary Id/UIN		Date Of Submission		Status		
AD071218000110X		07AJYPG0697CDZL		20/12/2018		Revision Notice Issued		
Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents
		Date	Place					
ZA071218001039V	REVISION NOTICE	21/12/2018 02:00 PM	Delhi	20/12/2018	Uatatest User, Additional Commissioner	NA	NA	Revision Notice 01test

[Go back to the Main Menu](#)

## D(1). Search for IRNs undergoing Revision

To search for IRNs undergoing Revision, perform following steps:

**Note:** Only the Commissioner/STO or the Revisional Authority can search for IRNs undergoing Revision using the following steps.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Revision Proceedings** option.

Dashboard	Registration	Payments	MIS	Services	Help	Grievances	Statutory Functions
Demand and Collection Register		Cause List	Appeal & Revision	My Tasks			
Directions				Revision Proceedings			

4. **Revision Proceedings** screen is displayed. Choose any one of the displayed fields as your search criteria and enter the required information as mentioned in the following steps:

Dashboard
Registration
Payments
Services
Help
Grievances
Statutory Functions

Dashboard > Revision Proceedings
English

### Revision Proceedings

IRN

ENTER IRN

GSTIN/ Temporary ID/ UIN

Enter GSTIN/ Temp ID/ UIN

Status

Select

Period From

DD/MM/YYYY

Period To

DD/MM/YYYY

SEARCH

INITIATE PROCEEDINGS

IRN	Date of Submission	GSTIN/Temporary ID/UIN	Legal Name	Order No	Status
AD071218000110X	20/12/2018	07AJYPG0697CDZL	megha gupta	ZA0710180004136	Revision Notice Issued
AD071218000108I	20/12/2018	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	ZA071218000010G	Revision Notice Issued

- 4a. Enter **IRN**.
- 4b. Enter **GSTIN/Temporary ID/UIN**.
- 4c. Select **Status** from the drop-down list.

Status

Select

Select

Revision Notice Issued

Reminder Notice Issued

Adjournment Granted

Reply Submitted

Revision Order Passed

Revision Proceedings Dropped

Rectification Request Submitted

Rectification Request Rejected

Rectification Order Passed

- 4d. Enter date in the **Period From & Period To** fields.
- 4e. Click the **SEARCH** button.
5. Based on your search criteria, the required IRNs or the list of the required IRNs gets displayed. Click any IRN hyperlink to open the "Revision" screen and carry out further proceedings.

Dashboard Revision Proceedings English

Revision Proceedings

IRN: ENTER IRN

GSTIN/ Temporary ID/ UIN: Enter GSTIN/ Temp ID/ UIN

Status: Select

Period From: DD/MM/YYYY

Period To: DD/MM/YYYY

SEARCH INITIATE PROCEEDINGS

IRN	Date of Submission	GSTIN/Temporary ID/UIN	Legal Name	Order No	Status
AD071218000110X	20/12/2018	07AJYPG0697CDZL	megha gupta	ZA0710180004136	Revision Notice Issued
AD071218000108I	20/12/2018	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	ZA071218000010G	Revision Notice Issued

6. "Revision" screen gets displayed, where "NOTICES" tab is selected. From this screen, you can click the tabs provided on the left-hand side of the screen to take further actions related to this IRN.

Dashboard Revision English

IRN: AD071218000110X

GSTIN/Temporary Id/UIN: 07AJYPG0697CDZL

Date Of Submission: 20/12/2018

Status: Revision Notice Issued

NOTICES

REPLIES

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	
		Date	Place						
ZA071218001039V	REVISION NOTICE	21/12/2018 02:00 PM	Delhi	20/12/2018	Uatatest User, Additional Commissioner	NA	NA	Revision Notice 01test	Ac

[Go back to the Main Menu](#)

## D(2). Navigate to My Tasks screen to open IRNs or the Reference IDs

To navigate to "My Tasks" screen to open IRNs or the Reference IDs, perform following steps:

**Note:** Commissioner/STO or the Revisional Authority can search for IRNs undergoing Revision using the "Revision Proceedings" screen or "My Tasks" screen. However, A/A will not have access to the "Revision Proceedings" screen and will be able to access IRNs from "My Tasks" screen only.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > My Tasks** option.


**Goods and Services Tax**

[Skip to Main Content](#)
A<sup>+</sup>
A<sup>-</sup>

Praveen Galande

Ghatak 1 (Ahmedabad), Gujarat

0

0

Dashboard
MIS
Services
Help
Statutory Functions

My Tasks
Prosecution and Compounding

4. **My Tasks** screen is displayed. It has two sections.

- From the top section, you can search for the tasks. Choose any one of the displayed fields as your search criteria and enter the required information: **ARN, Reference ID** or **Start Date & End Date**. Click the **SEARCH** button. Task list, in the second section below it, will get updated based on the search criteria.
- In the second section, click the hyperlink in the **ARN/IRN** or the **Reference ID** column.

Dashboard
My Tasks
English

Task List

ARN/IRN/Case ID

Reference ID

Start Date

End Date

Enter ARN/IRN/Case ID

Enter Reference ID

DD/MM/YYYY

DD/MM/YYYY

SEARCH

Select	ARN/IRN/Case ID	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	AD240119000015U	ZA240119000034B	Compounding	Reply Submitted	18/01/2019
<input type="checkbox"/>	AD240119000015U	ZA240119000032F	Compounding	Adjournment granted	18/01/2019
<input type="checkbox"/>	AD240119000015U	ZA240119000031H	Compounding	Hearing notice issued	18/01/2019
<input type="checkbox"/>	AD240119000014W	ZA2401190000276	Prosecution	Complaint Filed	18/01/2019
<input type="checkbox"/>	AD240119000014W	ZA2401190000268	Prosecution	Direction issued for prosecution	18/01/2019
<input type="checkbox"/>	AD240119000013Y	ZA2401190000185	Compounding	Reply Submitted	16/01/2019
<input type="checkbox"/>	AD240119000013Y	ZA240119000015B	Compounding	Adjournment granted	16/01/2019
<input type="checkbox"/>	AD240119000013Y	ZA240119000011J	Compounding	Hearing notice issued	16/01/2019
<input type="checkbox"/>	AD2401190000120	ZA2401190000078	Prosecution	Complaint Filed	16/01/2019
<input type="checkbox"/>	AD2401190000120	ZA240119000006A	Prosecution	Direction issued for prosecution	16/01/2019

1
2
3
4
5
6

10
25
50
100

CLOSE TASKS

Go To Closed Tasks

5. "Revision" screen gets displayed, where "NOTICES" tab is selected. From this screen, you can take further actions related to this IRN.

Dashboard
Revision
English

IRN AD0710180000202	GSTIN/Temporary Id/UIN 07APIPS0052D410	Date Of Submission 10/10/2018	Status Revision Order Passed
------------------------	---	----------------------------------	---------------------------------

NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
		Date	Place						
10180002065	REVISION NOTICE	18/10/2018 03:02 PM	delhi	10/10/2018	V Deeksha Sindhuri, Commissioner	NA	NA	Revision Notice REVISION ORDER	NA

**Note:** In case you click the hyperlink in the **Reference ID** column, "Revision" screen gets displayed, where the reference-related tab is selected. From this screen, you can take further actions related to this IRN.

Dashboard
Revision
English

IRN AD071018000045Q	GSTIN/Temporary Id/UIN 07APIPS0052D410	Date Of Submission 15/10/2018	Status Revision Proceedings Dropped
------------------------	---	----------------------------------	--

NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED Trade Name GST

Order/Reference Number	Order Category	Date of Order	Passed By	Documents	Reasons
ZA071018000418W	DROP PROCEEDING	24/10/2018	V Deeksha Sindhuri	Drop Proceeding	Click here for details

[Go back to the Main Menu](#)

## E(1). Issue Reminder or Adjournment Notice

To issue Reminder in case the parties have not replied to the issued Notice or issue Adjournment because the hearing is being adjourned, perform following steps:

**Note:** Only the Commissioner/STO or Revisional Authority can issue Reminders or Adjournment. Others can only view/download them.

1. On the **Revision** screen, select the **NOTICES** tab, if it is not selected by default. Click the **Reminder** or **Adjournment** hyperlink, as applicable, in the Notice table.

Dashboard
Revision
English

IRN

AD071018000045Q

GSTIN/Temporary Id/UIN

07APIPS0052D410

Date Of Submission

15/10/2018

Status

Revision Notice Issued

NOTICES
REPLIES
ORDERS
INTERNAL COMMUNICATION
RECTIFICATION
ADDITIONAL DOCUMENT

Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
	Date	Place						
REVISION NOTICE	16/10/2018 12:18 AM	CV	15/10/2018	V Deeksha Sindhuri, Commissioner	NA	NA	Revision Notice ACKNOWLEDGEMENT GST APL -01 (63)	Reminder Adjournment Reply

2. The **Reminder** or the **Adjournment** page gets displayed based on what you had clicked on the previous screen. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

IRN  
AD071018000045QGSTIN/Temporary Id/UIN  
07APIP50052D410Date Of Submission  
15/10/2018Status  
Revision Notice Issued

## NOTICES

## REPLIES

## ORDERS

INTERNAL  
COMMUNICATION

## RECTIFICATION

ADDITIONAL  
DOCUMENTType of Notice : **REMINDER**

Notice No. \*

Notice Number

[Generate Notice Number](#)

Click on the link "Generate Notice Number" to generate a new Notice Number.

Subject \*

NATURE OF NOTICE

Previous Date of Hearing

DD/MM/YYYY

New Date of Hearing \*

DD/MM/YYYY

Place of Hearing \*

VENUE

## Upload Supporting Documents

Enter Document Description

[Choose File](#) No file chosen

Place \*

100:Zone 9:Delhi

Date

24/10/2018

Recipient Of Notice \*

Select

Status of Previous Hearing

Select

New Time of Hearing \*

-- HH

-- MM

--

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK

PREVIEW

SUBMIT

Dashboard > Revision English

IRN <b>AD071018000045Q</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>15/10/2018</b>	Status <b>Reminder Notice Issued</b>
-------------------------------	--	---	---

NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Type of Notice : **ADJOURNMENT**  
Notice No. •  
ZA0710180004152  
[Generate Notice Number](#)  
Click on the link "Generate Notice Number" to generate a new Notice Number.  
Subject •  
Revision  
Previous Date of Hearing •  
24/10/2018  
New Date of Hearing •  
26/10/2018  
Place of Hearing •  
Delhi  
Upload Supporting Documents  
Enter Document Description  
Revision  
ADD DOCUMENT  
Place •  
100:Zone 9:Delhi  
Date  
24/10/2018

Recipient Of Notice •  
Taxpayer  
Status of Previous Hearing •  
Hearing Adjourned by on the reque  
New Time of Hearing •  
05 HH 10 MM PM  
File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 2 other documents can be attached in the application.  
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK PREVIEW SUBMIT

2a. Click the **Generate Notice Number** hyperlink. **Notice No.** field gets auto-populated.

2b. In the **Recipient of Notice** field, select the recipient.

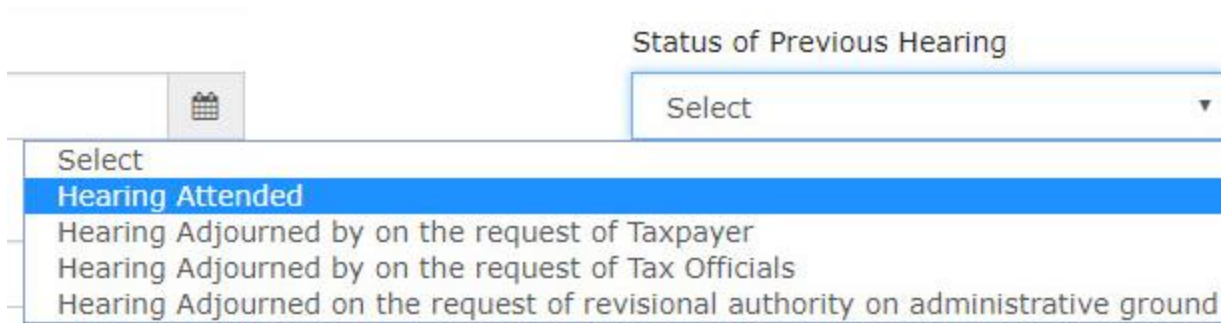
**Recipient Of Notice •**

Select  
Select  
Taxpayer  
Tax Official  
Taxpayer & Tax Official

2c. In the **Subject** field, enter description of the notice to be issued.

2d. In the **Previous Date of Hearing** field, click the calendar and select the date if hearing has taken place earlier. Otherwise, leave this field blank.

2e. In the **Status of Previous Hearing** field, select the hearing status if hearing has taken place earlier. Otherwise, leave this field blank.



The screenshot shows a form section titled "Status of Previous Hearing". To the left of the dropdown is a calendar icon. The dropdown menu is open, displaying a list of options: "Select", "Hearing Attended", "Hearing Adjourned by on the request of Taxpayer", "Hearing Adjourned by on the request of Tax Officials", and "Hearing Adjourned on the request of revisional authority on administrative ground". The "Hearing Attended" option is highlighted in blue.

2f. In the **New Date of Hearing** field, click the calendar and select the date.

2g. In the **New Time of Hearing** field, select the time from the drop-down list.

2h. In the **Place of Hearing** field, enter the address of the place where you would like to call the parties for personal hearing.

2i. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine related to this revision notice. You can delete the uploaded document by clicking the **DELETE** button.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File

No file chosen

More Details



Additional Details.pdf



2k. Click **PREVIEW** and a system-generated draft notice gets downloaded into your machine. Check it carefully to rule out any discrepancy.

**Note:** In case you are issuing an Adjournment, following draft notice gets downloaded when you click PREVIEW.

Office of the Revisional Authority , Delhi  
100:Zone 9:Delhi

Notice of Adjournment

Notice Number : ZA0710180004152

Date : 24/10/2018

On the perusal of Application, the personal hearing proceeding in respect of revision is adjourned.

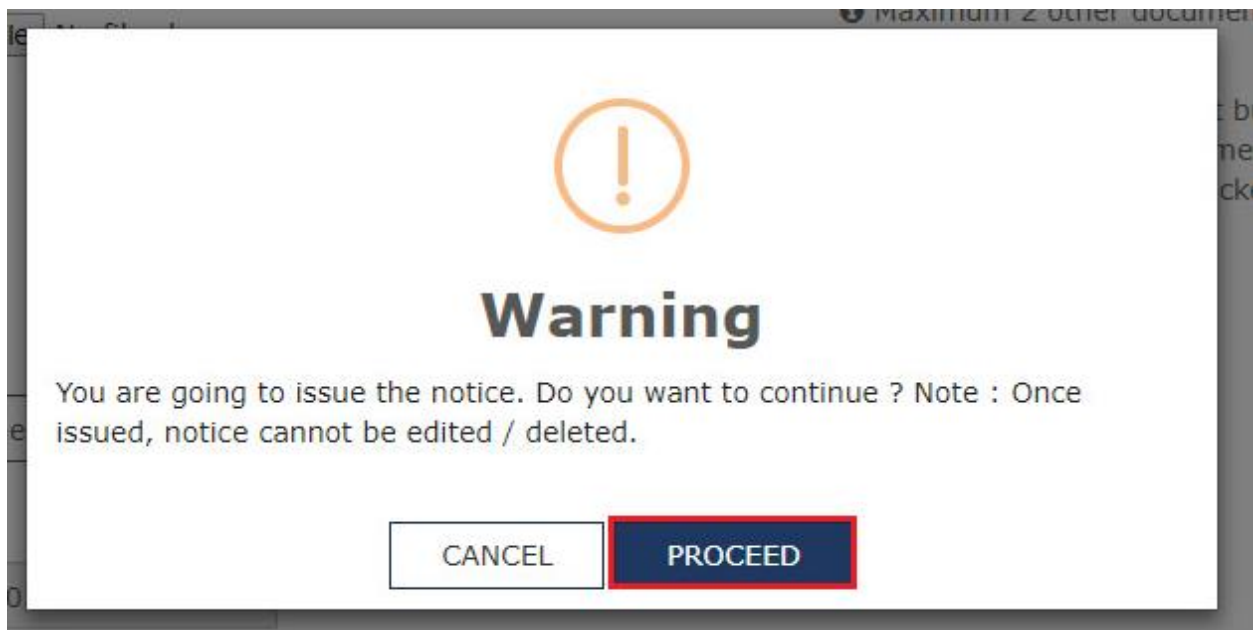
S. No.	Particulars	Details
1	Date of Personal Hearing	26/10/2018
2	Time of Personal Hearing	05:10 PM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi  
Date : 24/10/2018

Name : V Deeksha Sindhuri  
Designation : Commissioner  
Jurisdiction : 100:Zone 9:Delhi

2l. Click the **SUBMIT** button.


2m. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. The **Notice/Reminder/Order** screen is displayed with a Warning message. On this screen, click the **ISSUE WITH DSC** button.


Dashboard Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000045Q	24/10/2018	07APIPS0052D410



### Warning

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 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

4. A green message is displayed. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

5. The updated **NOTICES** tab is displayed with the issued Reminder or Adjudgment. In case a Reminder is issued, the Status gets changed to "**Reminder Notice Issued**" and in case of Adjudgment the Status will be "**Adjudgment Granted**".

Dashboard > Revision English

IRN <b>AD071018000045Q</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>15/10/2018</b>	Status <b>Reminder Notice Issued</b>						
-------------------------------	--	---	---	--	--	--	--	--	--

<b>NOTICES</b> REPLIES ORDERS INTERNAL COMMUNICATION RECTIFICATION ADDITIONAL DOCUMENT	Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents
			Date	Place					
	ZA0710180002635	REVISION NOTICE	16/10/2018 12:18 AM	cv	15/10/2018	V Deeksha Sindhuri, Commissioner	NA	NA	Revision Notice ACKNOWLEDGE GST APL -01 (
	ZA0710180004144	REMINDER	26/10/2018 05:03 PM	Delhi	24/10/2018	V Deeksha Sindhuri, Commissioner	NA	NA	Notice of Remir Revision

IRN <b>AD071018000045Q</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>15/10/2018</b>	Status <b>Adjudgment Granted</b>						
-------------------------------	--	---	-------------------------------------	--	--	--	--	--	--

<b>NOTICES</b> REPLIES ORDERS INTERNAL COMMUNICATION RECTIFICATION ADDITIONAL DOCUMENT	Notice No.	Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents
			Date	Place					
	ZA0710180002635	REVISION NOTICE	16/10/2018 12:18 AM	cv	15/10/2018	V Deeksha Sindhuri, Commissioner	NA	NA	Revision Notice ACKNOWLEDGE GST APL
	ZA0710180004144	REMINDER	26/10/2018 05:03 PM	Delhi	24/10/2018	V Deeksha Sindhuri, Commissioner	NA	NA	Notice o Re
	ZA0710180004152	ADJOURNMENT	26/10/2018 05:10 PM	Delhi	24/10/2018	V Deeksha Sindhuri, Commissioner	24/10/2018	Hearing Adjourned by on the request of Taxpayer	No Adjou

**Note:** With the issue of the Reminder or Adjudgment, following actions also take place on the GST Portal:

- Intimation of the issue of Notice is sent to the concerned taxpayer and the A/A on their registered email id. Taxpayers would receive an SMS notification also on their registered mobile.
- Dashboard of the A/A and Taxpayer is updated with the record of the issued Notice. Taxpayer can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders** and A/A can view it from **Statutory Functions > My Tasks > Reference Id > NOTICES**.
- Date of hearing, as specified in the Notice, will also be updated in the GST Portal's Cause list.

[Go back to the Main Menu](#)

## E(2). File Reply

To file reply against an issued Notice, perform following steps:

**Note:** Replies can be filed by both the Taxpayer and the A/A. Following steps show how A/A can file their replies.

1. On the **Revision** screen, select the NOTICES tab, if it is not selected by default. Click the **Reply** hyperlink in the Notice table against which you want to file the Reply.

[Dashboard](#) **Revision** English

IRN <b>AD071018000045Q</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>15/10/2018</b>	Status <b>Revision Notice Issued</b>
-------------------------------	--	---	---

**NOTICES**  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Type of Notice	Hearing		Issued on	Issued by	Previous Date of Hearing	Status of Previous Hearing	Documents	Action
	Date	Place						
REVISION NOTICE	16/10/2018 12:18 AM	CV	15/10/2018	V Deeksha Sindhuri, Commissioner	NA	NA	Revision Notice ACKNOWLEDGEMENT GST APL -01 (63)	Reminder Adjournment <b>Reply</b>

2. The **Reply** screen gets displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

Dashboard > Revision
English

IRN <b>AD071018000045Q</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>15/10/2018</b>	Status <b>Adjournment Granted</b>
-------------------------------	--	---	--------------------------------------

NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Submit Reply to the Notice for seeking clarification

Notice No.  
ZA0710180002635
Date of Notice  
15/10/2018

Details of Reply

Choose File
No file chosen

No file chosen

Only PDF file format is allowed  
Maximum file size for upload is 5MB.

Upload Supporting Documents

Enter Document Description  

Choose File

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 2 other documents can be attached in the application.  
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK
FILE REPLY

2a. You can prepare the reply to the notice offline with the following information: Counter reply and Reliefs being claimed. Then, in the **Details of Reply** field, click the **Choose File** button to upload the prepared reply document(s). You can delete the uploaded document by clicking the trash-bin icon.

### Details of Reply

2b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine related to this revision notice. You can delete the uploaded document by clicking the **DELETE** button.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details

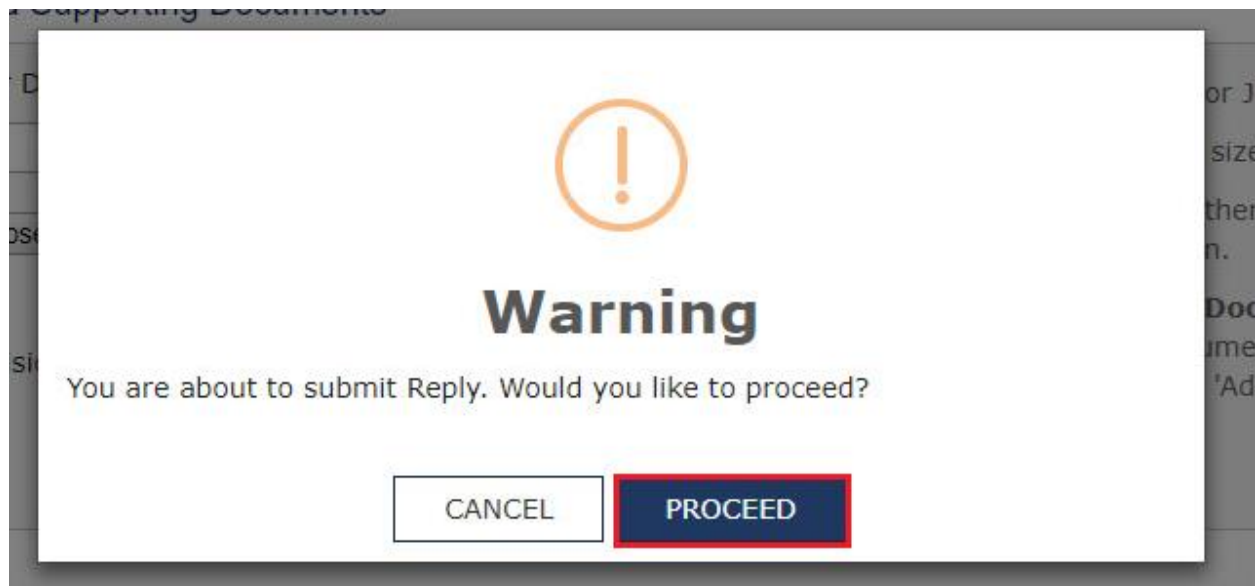


Additional Details.pdf



2c. Click the **SUBMIT** button.


2d. A warning message pop-up gets displayed. Click the **PROCEED** button.



6. The **Notice/Reminder/Order** screen is displayed with a Warning message. On this screen, click the **ISSUE WITH DSC** button.


Dashboard > **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD071018000045Q	24/10/2018	07APIPS0052D410



## Warning

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 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

7. A green message is displayed. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

8. The updated **Replies** tab is displayed with the filed Reply and the Status gets changed to "**Reply Submitted**".

Dashboard > Revision English

IRN	GSTIN/Temporary Id/UIN	Date Of Submission	Status
AD071018000045Q	07APIPS0052D410	15/10/2018	Reply Submitted

NOTICES

**REPLIES**

ORDERS

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Reply Number	Notice Number	Filed By	Date of Reply	Documents	Action
ZA0710180004160	ZA0710180002635	V Deeksha Sindhuri	24/10/2018	Reply Document Revision	Reply

**Note:** Additionally, following actions also take place on the GST Portal:

9. Dashboard of the Taxpayer is updated with the record of the filed Reply.

10. Taxpayer can view it from the following navigation: **Services > User Services > View Additional Notices/Orders.**

[Go back to the Main Menu](#)

## F. View and Download Filed Replies

To view and download the Replies filed by the Taxpayer or the A/A, perform following steps:

**Note:** All roles can view/download the filed replies from this tab.

1. On the **Revision** screen of that particular IRN, select the **REPLIES** tab. This tab displays all the replies filed by you or the taxpayer against the Notices of this IRN.

Dashboard **Revision** English

IRN: **AD071018000045Q** GSTIN/Temporary Id/UIN: **07APIPS0052D410** Date Of Submission: **15/10/2018** Status: **Reply Submitted**

Reply Number	Notice Number	Filed By	Date of Reply	Documents	Action
ZA0710180004160	ZA0710180002635	V Deeksha Sindhuri	24/10/2018	Reply Document Revision	Reply

2. Click the document name(s) in the **Documents** section of the table to download into your machine and view them.

[Go back to the Main Menu](#)

## G(1). Issue DROP PROCEEDING

To issue "Drop Proceeding" Order, perform following steps:

**Note:**

- Only the Commissioner/STO or Revisional Authority can issue Orders. Others can only view/download them.
- The Revisional Authority can pass orders without the directions of Commissioner/STO if they are authorized for the purpose (i.e. they must be Revisional Authority, allocated with this role, to do so).
- The Proceeding can be dropped without issuing hearing as well, as per Revisional Authority's discretion.

1. On the **Revision** screen, select the **ORDERS** tab. Click **ADD ORDER** and select **DROP PROCEEDING**.

Dashboard > Revision
English

IRN <b>AD071018000045Q</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>15/10/2018</b>	Status <b>Reply Submitted</b>
-------------------------------	--	---	----------------------------------

NOTICES  
REPLIES  
**ORDERS**  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED Trade Name GST

ADD ORDER ▾  
DROP PROCEEDING  
REVISION ORDER

Order Number	Order Category	Date of Order	Passed By	Documents	Reasons
--------------	----------------	---------------	-----------	-----------	---------

2. **DROP PROCEEDING** screen is displayed. Click **BACK** to go to the previous page or enter data in the displayed fields as mentioned in the following steps:

Dashboard > Revision
English

IRN <b>AD071018000045Q</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>15/10/2018</b>	Status <b>Reply Submitted</b>
-------------------------------	--	---	----------------------------------

NOTICES  
REPLIES  
**ORDERS**  
INTERNAL COMMUNICATION  
RECTIFICATION  
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED
Trade Name GST

### Order Details

Reference Number \*
Date \*

Reference Number
24/10/2018

[Generate Reference Number](#)

Click on the link 'Generate Reference Number' to generate a new Reference Number.

### Reason for Dropping the Proceedings

Reason for Dropping the Proceedings \*

Select
ADD

### Upload Supporting Documents

Enter Document Description

Choose File No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 2 other documents can be attached in the application.  
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

BACK SUBMIT

2a. In the **Reference Number** field, click the **Generate Reference Number** hyperlink. **Reference Number** field gets auto-populated.

2b. In the **Reason for Dropping the Proceedings** field, select the relevant reason from the ones displayed in the drop-down list and click **ADD**. The selected reason will get displayed. To add more reasons, follow the same procedure.

## Reason for Dropping the Proceedings

Reason for Dropping the Proceedings \*

Select ▼

ADD

Select


- 1. No misclassification of goods or services or both
- 2. No wrong applicability of a notification issued under the provisions of this Act
- 3. No incorrect determination of time and value of supply of goods or services or both
- 4. No incorrect admissibility of input tax credit of tax paid or deemed to have been paid
- 5. No incorrect determination of the liability to pay tax on any goods or services or both
- 6. Applicant is not required to be registered
- 7. None of the particular thing done by the applicant results in supply of goods or services or both
- 8. No rejection of application for registration on incorrect ground
- 9. No cancellation of registration for incorrect reasons
- 10. No transfer/initiation of recovery/Special mode of recovery
- 11. No tax wrongfully collected/tax collected not paid to Government
- 12. No determination of tax not paid or short paid
- 13. No refund on wrong ground/refund not granted/Interest on delayed refund
- 14. No fraud or willful suppression of fact
- 15. No Anti profiteering related matter
- 16. Others

## Reason for Dropping the Proceedings

Reason for Dropping the Proceedings \*

2. No wrong applicability of a notification issued under the provisions of this Act ▼

ADD

1	No wrong applicability of a notification issued under the provisions of this Act	
---	--	---

2b. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine related to this revision notice. You can delete the uploaded document by clicking the **DELETE** button.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details

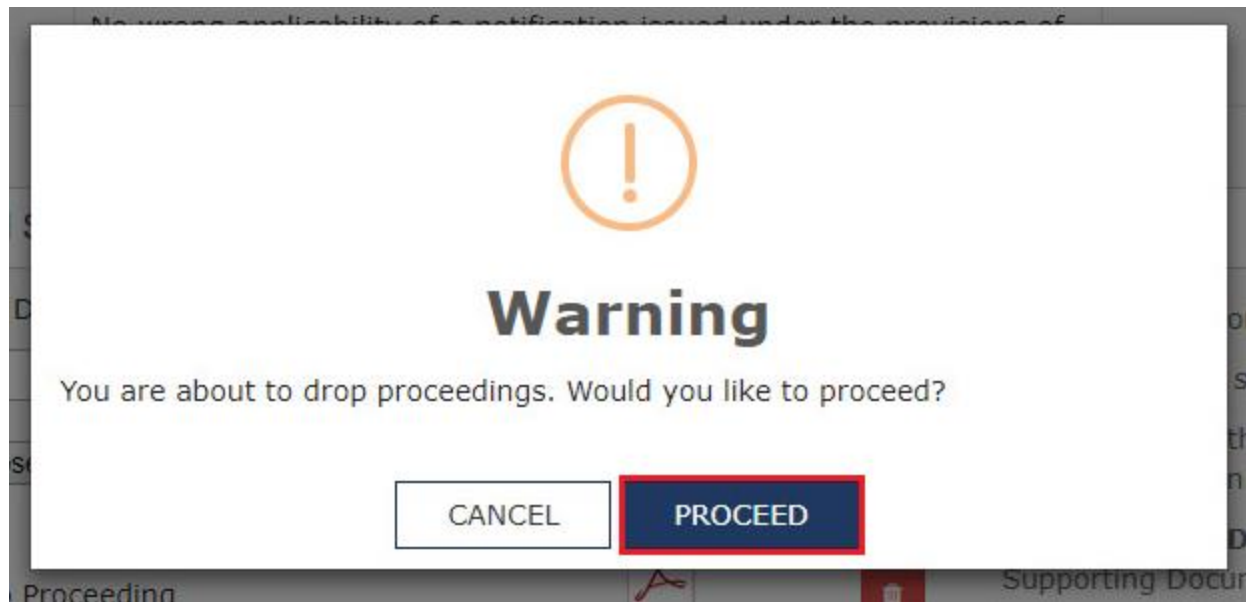


Additional Details.pdf



2c. Click the **SUBMIT** button.


2d. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. The **Notice/Reminder/Order** screen is displayed with a Warning message. On this screen, click the **ISSUE WITH DSC** button.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000045Q	24/10/2018	07APIPS0052D410



## Warning

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 Facing problem using DSC? [Click here for help](#)

[ISSUE WITH DSC](#)

4. A green message is displayed. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

[OK](#)

5. The updated **ORDERS** tab is displayed with the issued Order and the Status gets changed to "Revision Proceedings Dropped".

Dashboard > Revision English

IRN	GSTIN/Temporary Id/UIN	Date Of Submission	Status
AD071018000045Q	07APIPS0052D410	15/10/2018	Revision Proceedings Dropped

NOTICES

REPLIES

**ORDERS**

INTERNAL COMMUNICATION

RECTIFICATION

ADDITIONAL DOCUMENT

Legal Name	Trade Name				
NURUL MOHAMADBHAI SAIYED	GST				

Order/Reference Number	Order Category	Date of Order	Passed By	Documents	Reasons
ZA071018000418W	DROP PROCEEDING	24/10/2018	V Deeksha Sindhuri	<a href="#">Drop Proceeding</a>	<a href="#">Click here for details</a>

**Note 1:** On clicking **Click here for details** hyperlink in the displayed Order, following popup is displayed. Click **OK** to close the popup.

Reason for Dropping the Proceedings

1	No wrong applicability of a notification issued under the provisions of this Act
---	--

OK

Order/Reference      Date of

**Note 2:** Additionally, following actions also take place on the GST Portal:

9. Intimation of the issue of Order is sent to the concerned taxpayer and the A/A on their registered email id. Taxpayers would receive an SMS notification also on their registered mobile.
10. Dashboard of the A/A and Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders** and the A/A can view it from **Statutory Functions > My Tasks > Reference Id > ORDERS**.
11. The demand Id issued on the original Order will stand.

[Go back to the Main Menu](#)

## G(2). Issue Revision Order

To issue "Revision" Order, perform following steps:

**Note:**

- Only the Commissioner/STO or Revisional Authority can issue Orders. Others can only view/download them.
- The Revisional Authority can pass orders without the directions of Commissioner/STO if they are authorised for the purpose (i.e. they must be assigned with the role of Revisional Authority to do so).

1. On the **Revision** screen, select the **ORDERS** tab. Click **ADD ORDER** and select **REVISION ORDER**.

IRN <b>AD0710180000202</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>10/10/2018</b>	Status <b>Revision Notice Issued</b>
-------------------------------	--	---	---

NOTICES
REPLIES
<b>ORDERS</b>
INTERNAL COMMUNICATION
RECTIFICATION
ADDITIONAL DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

ADD ORDER ▾

DROP  
PROCEEDINGREVISION  
ORDER

Order Number	Order Category	Date of Order	Passed By	Documents	Reasons
--------------	----------------	---------------	-----------	-----------	---------

2. **REVISION ORDER** screen is displayed. Click **BACK** to go to the previous page or enter data in the displayed fields as mentioned in the following steps:

IRN  
AD0710180000202GSTIN/Temporary Id/UIN  
07APIPS0052D410Date Of Submission  
10/10/2018Status  
Revision Notice Issued

NOTICES

REPLIES

ORDERS

INTERNAL  
COMMUNICATION

RECTIFICATION

ADDITIONAL  
DOCUMENT

Legal Name NURUL MOHAMADBHAI SAIYED

Trade Name GST

## Summary of the demand after issue of order by the Revisional Authority

## Revision Order Details

Revision Order Number \*

Revision Order Number

[Generate Revision Order Number](#)

Date of Revision Order

24/10/2018

Click on the link 'Generate Revision Order Number' to generate a new Revision Order Number.

Order Category

Demand Order

Original Order Number

ZA071018000013E

Date

01/10/2018

Status of Order \*

Select

Amount of demand confirmed:

Particulars	Central Tax (₹)		State/UT tax (₹)		As per
	As per the Original Order	As pe the Revised Order	As per the Original Order	As pe the Revised Order	
Tax	0	0	200	0	
Interest	0	0	20	0	
Penalty	0	0	20	0	
Fees	0	0	0	0	
Others	0	0	20	0	
Refund	0	0	0	0	

Upload Annexure to the Order \*

[Choose File](#) No file chosen

File with PDF format is only allowed.

Maximum file size for upload is 10MB.

## Upload Supporting Documents

Enter Document Description

[Choose File](#) No file chosen

File with PDF & JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 2 other documents can be attached in the application.

Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

Place \*

100:Zone 9:Delhi

Date

24/10/2018

BACK

PREVIEW

SUBMIT

2a. Click the **Generate Revision Order Number** hyperlink. **Revision Order Number** field gets auto-populated.

2b. In the **Status of Order** field, select the status. Select "Modified" if you are making changes in the original Order issued by the Adjudication Authority. Or else, select "Confirmed".

Status of Order •

Select ▼

Select

Confirmed

Modified

2b.i. In case you select "Confirmed", you will not be able to change the demand. Scroll on the right to view the "Total" column of the confirmed demand.

Amount of demand confirmed:

grated tax (₹)		Cess (₹)		Total (₹)	
nal	As pe the Revised Order	As per the Original Order	As pe the Revised Order	As per the Original Order	As pe the Revised Order
0	0	0	0	200	200
0	0	0	0	20	20
0	0	0	0	20	20
0	0	0	0	0	0
0	0	0	0	20	20
0	0	0	0	0	0

2b.ii. In case you select "Modified", you can edit the demand in the "As per the Revised Order" columns under the provided heads. Scroll on the right to edit under the other provided heads. The modified demand gets auto-populated in the "Total" column.

Status of Order \*

Modified

Amount of demand confirmed:

Particulars	Central Tax (₹)		State/UT tax (₹)		As per
	As per the Original Order	As pe the Revised Order	As per the Original Order	As pe the Revised Order	
Tax	0	0	0	0	
Interest	0	0	0	0	
Penalty	0	0	0	0	
Fees	0	0	0	0	
Others	0	0	0	0	
Refund	0	0	0	0	

grated tax (₹)		Cess (₹)		Total (₹)	
nal	As pe the Revised Order	As per the Original Order	As pe the Revised Order	As per the Original Order	As pe the Revised Order
778	0	0	0	2778	5778
555	567	0	0	555	567
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

2c. In the **Upload Annexure of the Order** field, click the **Choose File** button to upload the document(s) from your machine. You can delete the uploaded document by clicking the trash-bin icon.

2d. If required, you can also upload supporting documents in the **Upload Supporting Documents** field. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine related to this revision notice. You can delete the uploaded document by clicking the **DELETE** button.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details



Additional Details.pdf



2e. The **Place** field will be auto-populated. However, you can edit it if required.

2f. Click **PREVIEW** and a system-generated draft Order gets downloaded into your machine. Check it carefully to rule out any discrepancy.

**Revision Order**  
[Refer Rules 113(1) & 115]

**Summary of the demand after issue of order by the Revisional Authority**

Order no. - ZA071018000419U

Date of Order - 24/10/2018

- |                                |  |
|--------------------------------|--|
| 1. GSTIN/Temporary ID/ UIN -   | 07APIPS0052D410                          |
| 2. Name of the appellant -     | NURUL MOHAMAD BHAI SAIYED                |
| 3. Address of the appellant -  | 12, qw, ww, Central Delhi, Delhi, 110000 |
| 4. Order in Review -           | Number - ZA071018000013E                 |
| 5. Review Reference No -       | Number - AD0710180000202                 |
| 6. Order in brief -            | Date - 01/10/2018                        |
| 7. Type of order -             | Date - 10/10/2018                        |
| 8. Status of Order -           | Refer to Annexure                        |
|                                | Demand Order                             |
|                                | Confirmed                                |
| 9. Amount of demand confirmed: |  |

Particulars	Central Tax (₹)	State/ UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Total (₹)
Tax	As per the Original Order	0	200	0	200
	As per the Revised Order	0	200	0	200
Interest	As per the Original Order	0	20	0	20
	As per the Revised Order	0	20	0	20
Penalty	As per the Original Order	0	20	0	20
	As per the Revised Order	0	20	0	20
Fees	As per the Original Order	0	0	0	0
	As per the Revised Order	0	0	0	0
Others	As per the Original Order	0	20	0	20
	As per the Revised Order	0	20	0	20

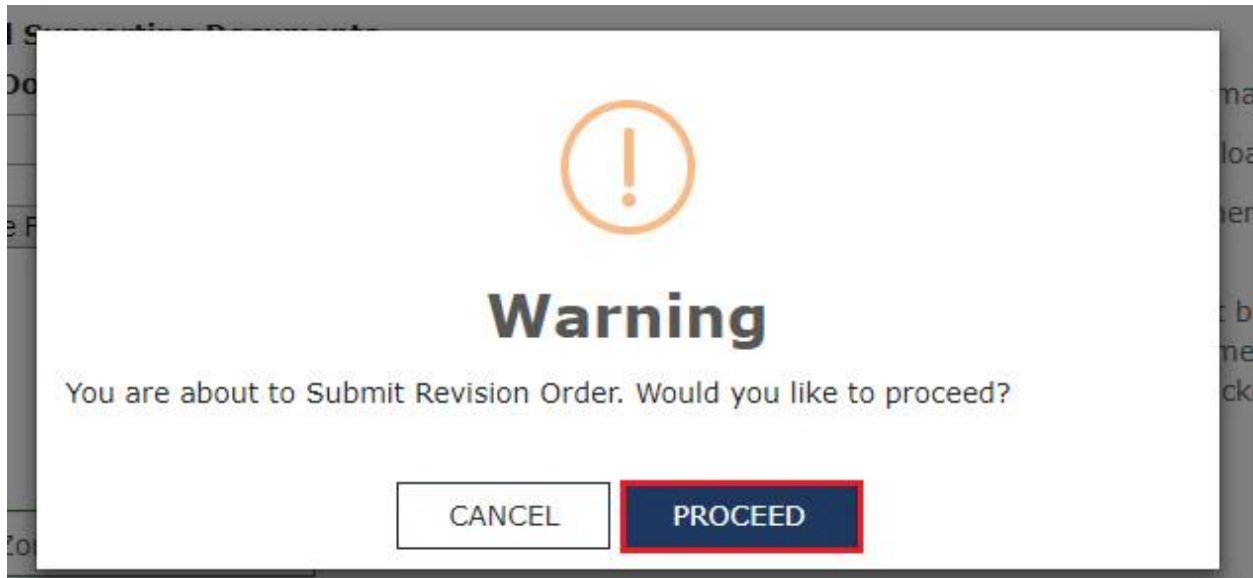
Place: 100:Zone 9:Delhi

Date: 24/10/2018

Name: V Deeksha Sindhuri  
Designation: Commissioner  
Jurisdiction: 100:Zone 9:Delhi

2g. Click the **SUBMIT** button.


2h. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. The **Notice/Reminder/Order** screen is displayed with a Warning message. On this screen, click the **ISSUE WITH DSC** button.


Dashboard > **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD0710180000202	24/10/2018	07APIPS0052D410



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 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

4. A green message is displayed. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

5. The updated **ORDERS** tab is displayed with the issued Order and the Status gets changed to "**Revision Order Passed**".

IRN AD0710180000202	GSTIN/Temporary Id/UIN 07APIPS0052D410	Date Of Submission 10/10/2018	Status Revision Order Passed
------------------------	---	----------------------------------	---------------------------------

NOTICES	Legal Name NURUL MOHAMADBHAI SAIYED	Trade Name GST
REPLIES		
ORDERS	ADD ORDER ▾	
INTERNAL COMMUNICATION		
RECTIFICATION		
ADDITIONAL DOCUMENT		

Order/Reference Number	Order Category	Date of Order	Passed By	Documents	Reasons
ZA071018000419U	REVISION ORDER	24/10/2018	V Deeksha Sindhuri	REVISION ORDER 01test	NA

**Note:** Additionally, following actions also take place on the GST Portal:

- Intimation of the issue of Order is sent to the concerned taxpayer and the A/A on their registered email id. Taxpayers would receive an SMS notification also on their registered mobile.
- Dashboard of the A/A and Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued Order from the following navigation: **Services > User Services > View Additional Notices/Orders** and A/A can view it from **Statutory Functions > My Tasks > Reference Id > ORDERS**.
- Demand and Collection Register (DCR) and Tax Liability Ledger of Taxpayer will be updated with the Order accordingly.
- The status of original demand Id will be "Demand Closed and Revised Demand Created" and new demand ID will be generated with the demand status as "Demand created against Revision Order" and will lie in unstayed state till Appeal is filed and admitted by Appellate Tribunal.

[Go back to the Main Menu](#)

## H. Add and View/download added Documents

To add or view/download additional documents submitted physically by the parties during the hearing, perform following steps:

**Note:** All roles can add and view/download the documents uploaded from this tab.

- On the **Revision** screen, select the **ADDITIONAL DOCUMENT** tab. Click **ADD DOCUMENTS**.

Dashboard **Revision** English

IRN <b>AD071018000045Q</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>15/10/2018</b>	Status <b>Revision Proceedings Dropped</b>
-------------------------------	--	---	---

NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
**ADDITIONAL DOCUMENT**

**ADD DOCUMENTS**  
No Records Found

2. Following fields get displayed. Click **BACK** to go to the previous page or enter data in the displayed fields as mentioned in the following steps:

Dashboard > Revision English

IRN <b>AD071018000045Q</b>	GSTIN/Temporary Id/UIN <b>07APIPS0052D410</b>	Date Of Submission <b>15/10/2018</b>	Status <b>Revision Proceedings Dropped</b>
-------------------------------	--	---	---

NOTICES  
REPLIES  
ORDERS  
INTERNAL COMMUNICATION  
RECTIFICATION  
**ADDITIONAL DOCUMENT**

**Date of Hearing \*** DD/MM/YYYY

**Document Description \***

**Documents Submitted By \***

**Upload Documents \***  
 No file chosen

\* Indicates Mandatory Fields

❗ File with PDF or JPEG format is only allowed.  
❗ Maximum file size for upload is 5MB.  
❗ Maximum 5 additional documents can be attached for one Date of hearing.  
❗ Click on **Add** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

2a. Select the **Date of Hearing** using the calendar.

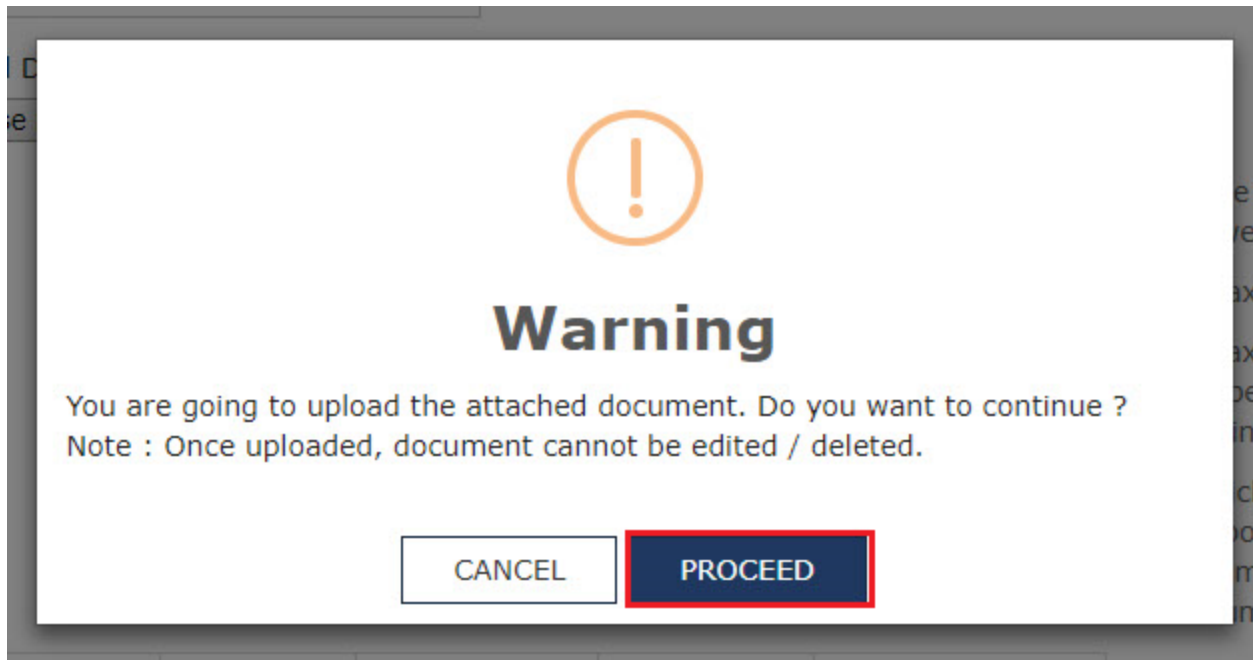
2b. In the **Document Description** field, enter the description of the document i.e. the name or type of document that is provided during hearing.

2c. In the **Documents Submitted By** field, enter the name of the person who submitted the additional document. In case of multiple names, all the names will be separated by comma.

2d. In the **Upload Documents** field, click the **Choose File** button to upload the document(s) from your machine. You can delete the uploaded document by clicking the trash-bin icon and upload again.

2e. Click the **SUBMIT** button.

2f. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. The updated **ADDITIONAL DOCUMENT** tab is displayed with the added document table.

Dashboard > Revision English

IRN	GSTIN/Temporary Id/UIN	Date Of Submission	Status
AD071018000045Q	07APIPS0052D410	15/10/2018	Revision Proceedings Dropped

NOTICES

REPLIES

ORDERS


INTERNAL COMMUNICATION

RECTIFICATION

**ADDITIONAL DOCUMENT**

Success : Document Added Successfully!.

ADD DOCUMENTS

Date of Hearing	Document Description	Document Submitted By	Updated by (name & designation)	Download Document
24/10/2018	Personal Hearing01	Taxpayer	V Deeksha Sindhuri, Commissioner	 01test.pdf

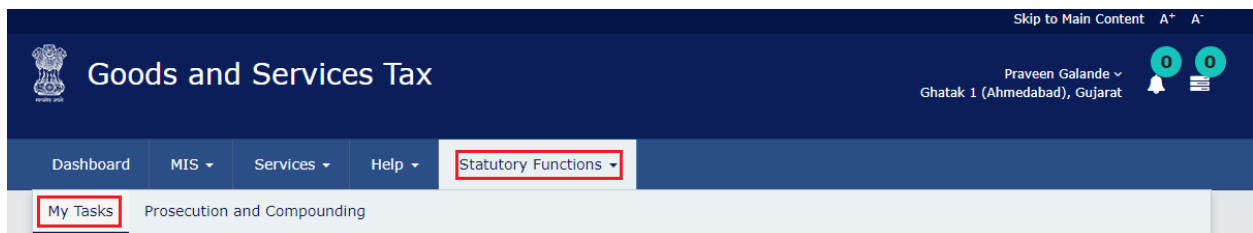
[Go back to the Main Menu](#)

**I. Navigate to "My Tasks" screen to close IRNs or their related Reference IDs**

Once you have processed a work-item, you can close it. To navigate to "My Tasks" screen to close the work-items—IRNs or the Reference IDs— perform following steps:

**Note:** Commissioner/STO or the Revisional Authority can search for IRNs undergoing Revision using the "Revision Proceedings" screen or "My Tasks" screen. However, A/A will not have access to the "Revision Proceedings" screen and will be able to access IRNs from "My Tasks" screen only.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > My Tasks** option.



4. **My Tasks** screen is displayed. Select one or more tasks you want to close.

## Task List

ARN

Reference ID

Start Date

End Date

SEARCH

Select	ARN/IRN ↕	Reference ID ↕	Case Type ↕	Task Description ↕	Date ↕
<input type="checkbox"/>	AD0710180000202	ZA071018000419U	Revision Order	Revision Order Passed	24/10/2018
<input type="checkbox"/>	AD071018000045Q	ZA071018000418W	Revision Order	Revision Proceedings Dropped	24/10/2018
<input type="checkbox"/>	AD071018000045Q	ZA0710180004160	Revision Order	Reply submitted	24/10/2018
<input type="checkbox"/>	AD071018000069G	AD071018000070X	SUMMARY ASSESSMENT	Application for withdrawal	23/10/2018
<input type="checkbox"/>	AD071018000067K	AD071018000068I	SUMMARY ASSESSMENT	Application for withdrawal	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA071018000399O	PROVISIONAL ASSESSMENT	Application of Release of Security furnished	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA071018000395W	PROVISIONAL ASSESSMENT	Security Refurnished by Tax Payer	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA0710180003930	PROVISIONAL ASSESSMENT	Modified Security furnished by Tax Payer	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA0710180003914	PROVISIONAL ASSESSMENT	Security furnished by Tax Payer	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA071018000389P	PROVISIONAL ASSESSMENT		23/10/2018

« 1 2 3 4 5 6 7 ... 26 »

10 25 50 100

CLOSE TASKS

[Go To Closed Tasks](#)

5. The **CLOSE TASKS** button gets enabled. Click it.

## Task List

ARN

Enter ARN ID

Reference ID

Enter Reference ID

Start Date

DD/MM/YYYY

End Date

DD/MM/YYYY

SEARCH

Select	ARN/IRN	Reference ID	Case Type	Task Description	Date
<input checked="" type="checkbox"/>	AD0710180000202	ZA071018000419U	Revision Order	Revision Order Passed	24/10/2018
<input checked="" type="checkbox"/>	AD071018000045Q	ZA071018000418W	Revision Order	Revision Proceedings Dropped	24/10/2018
<input checked="" type="checkbox"/>	AD071018000045Q	ZA0710180004160	Revision Order	Reply submitted	24/10/2018
<input type="checkbox"/>	AD071018000069G	AD071018000070X	SUMMARY ASSESSMENT	Application for withdrawal	23/10/2018
<input type="checkbox"/>	AD071018000067K	AD071018000068I	SUMMARY ASSESSMENT	Application for withdrawal	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA0710180003990	PROVISIONAL ASSESSMENT	Application of Release of Security furnished	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA071018000395W	PROVISIONAL ASSESSMENT	Security Refurnished by Tax Payer	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA0710180003930	PROVISIONAL ASSESSMENT	Modified Security furnished by Tax Payer	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA0710180003914	PROVISIONAL ASSESSMENT	Security furnished by Tax Payer	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA071018000389P	PROVISIONAL ASSESSMENT		23/10/2018

« 1 2 3 4 5 6 7 ... 26 »

10 25 50 100

CLOSE TASKS

[Go To Closed Tasks](#)

6. **My Tasks** screen gets updated after removing the closed tasks. To access the closed tasks, click the **Go To Closed Tasks** hyperlink on the bottom-left.

Dashboard
My Tasks
English

Task List

ARN
Enter ARN ID

Reference ID
Enter Reference ID

Start Date
DD/MM/YYYY

End Date
DD/MM/YYYY

SEARCH

Select	ARN/IRN	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	AD071018000069G	AD071018000070X	SUMMARY ASSESSMENT	Application for withdrawal	23/10/2018
<input type="checkbox"/>	AD071018000067K	AD071018000068I	SUMMARY ASSESSMENT	Application for withdrawal	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA071018000399O	PROVISIONAL ASSESSMENT	Application of Release of Security furnished	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA071018000395W	PROVISIONAL ASSESSMENT	Security Refurnished by Tax Payer	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA071018000393O	PROVISIONAL ASSESSMENT	Modified Security furnished by Tax Payer	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA0710180003914	PROVISIONAL ASSESSMENT	Security furnished by Tax Payer	23/10/2018
<input type="checkbox"/>	AD071018000063S	ZA071018000389P	PROVISIONAL ASSESSMENT		23/10/2018

«
1
2
3
4
5
6
7
...
26
»

10
25
50
100

Go To Closed Tasks
CLOSE TASKS

7. Closed tasks get displayed. To go back, click the **Go To Open Tasks** hyperlink on the bottom-left.

Dashboard > My Tasks
English

Task List

ARN
Enter ARN ID

Reference ID
Enter Reference ID

Start Date
DD/MM/YYYY

End Date
DD/MM/YYYY

SEARCH

ARN/IRN/Case ID	Reference ID	Case Type	Task Description	Date
AD0710180000202	ZA071018000419U	Revision Order	Revision Order Passed	24/10/2018
AD071018000045Q	ZA071018000418W	Revision Order	Revision Proceedings Dropped	24/10/2018
AD071018000045Q	ZA071018000416O	Revision Order	Reply submitted	24/10/2018
ZA071218000003B	NA	Internal Review Cell	Review Proposal Submitted	03/12/2018

10
25
50
100

Go To Open Tasks

[Go back to the Main Menu](#)

# Refund

## Overview > Refund

### Refund on Account of Export of Goods (With Payment of Tax)

- [FAQs](#)

### Processing the Refund Application-RFD-01B

- [FAQs](#)
- [Manual > Processing the Refund Application-RFD-01B](#)
- [Manual > View Submitted Orders](#)

# Overview > Refund

## Refund on Account of Export of Goods (With Payment of Tax)

- [FAQs](#)

## Processing the Refund Application-RFD-01B

- [FAQs](#)
- [Manual > Processing the Refund Application-RFD-01B](#)
- [Manual > View Submitted Orders](#)

# Refund on Account of Export of Goods (With Payment of Tax)

## FAQs > Refund on Account of Export of Goods (With Payment of Tax)

### 1. What is the process of claiming Refund on Account of Export of Goods?

For all the taxpayers who have filed GSTR- 1 with data in the Export table (Table 6A) and have filed GSTR- 3B, the export data is sent to the ICEGATE.

Note: Shipping bill details in table 6A are mandatory in processing of Refund.

1. Shipping bill details from GSTR-1 is shared by GST to ICEGATE/ CUSTOMS
2. GST shares below data with ICEGATE/CUSTOMS
  - Request Type (F- Fresh, R-Refund)
  - Tax Period
  - GSTIN (Trader (importer/exporter) identifier)
  - SB Number (Shipping Bill number that is the transaction identifier for export transactions)
  - SB Date (Export transaction Date)
  - Port Code (Location where the clearance of the export transaction is done)
  - Invoice Number (The identifier for Invoice)
  - Invoice Date (Date of Invoice)
  - Invoice Value GSTR (Value of the Invoice)
  - IGST Amount
  - EGM Date GSTN
  - EGM Number GSTR
  - GSTR-3B ARN
  - GSTR-3B Filing Date

**Note:** Request Type will be F (Fresh) in case of GSTR 3B.

3. Customs compares shipping bill data with Export. On successful verification, response from ICEGATE will be sent to GST.
4. Response from ICEGATE will contain additional fields as below:
  - INVOICEVALUECUSTOM (Invoice Value to be sent by CBEC post validation)
  - INVOICEVALUECUSTOM (IGST Value to be sent by CBEC post validation)
  - ACKNO (Acknowledgement number for future reference)
  - ERROR\_CD (Error Codes updated during Validation by CBEC)
  - ERROR\_MSG (Error Messages updated during Validation by CBEC)

5. Customs sends information regarding successful disbursement of Refund amounts.
6. Information sent by Customs will be acknowledged by the GST system with a Reference ID.
7. Based on response received from ICEGATE/CUSTOMS, communication will be sent to the Taxpayer via E-mail message and SMS.

# Processing the Refund Application-RFD-01B

## FAQs > Processing the Refund Application-RFD-01B (Under Rule 97A of CGST and relevant rules of SGST/IGST)

### 1. Can the proper officer update details of Refund Orders issued manually (RFD- 01B) on the GST Portal?

Yes, the proper officer of a Model 2 State can update the details of Refund Orders issued manually by filling RFD-01B after logging to the GST Portal using valid login credentials. Navigate to **Refund > Refund > RFD- 01B: Enter Refund Processing Details** option. The Model 1 state and CBEC proper officer can update the details of manually issued refund order through his departments application. This application would be integrated through API with the GST System.

### 2. Can the proper officer view the refund form filled by the taxpayer?

Yes, a Model 2 State proper officer can view the refund form filled by the taxpayer by navigating to **Refund > Refund > RFD- 01B: Enter Refund Processing Details > ARN Number link > Download Refund Application** option. The Model 1 state and CBEC proper officer can view and download the refund form through his departments application. This application would be integrated through API with the GST System.

*The statement and other documents uploaded by taxpayer while filing refund application would also be available to proper officers.*

### 3. For which type of refund orders RFD-01B is to be updated by the Tax Officer?

Below refund orders issued manually to the taxpayer by the Tax Officer are to be updated by filling RFD-01B:

1. RFD-04 (Provisional Refund Order)
2. RFD-06 (Refund Sanction/Rejection Order)
3. RFD-07A (Order for Complete Adjustment of Sanctioned Amount)

On navigating to 'Type of Order' you would be able to select one of the above options from drop down available.

### 4. RFD-04 (Provisional Refund Order) option can be selected for which types of refund?

RFD-04 (Provisional Refund Order) option can be selected in case of following types of refund:

- On Account of Export of Services- With Payment of Tax
- On Account of Export of Goods or Services- without Payment of Tax i.e. ITC Accumulated
- By supplier to SEZ unit/ SEZ Developer- With Payment of Tax (Refund of IGST)
- Accumulated ITC on account of supplies made to SEZ unit/ SEZ Developer- without Payment of Tax

#### **5. On selection of RFD-04 (Provisional Refund Order) option can I fill in details of amount in-admissible?**

No. The row of “Refund Amount in-admissible” would be greyed out and un-editable. You would not be able to fill any amount in major or minor heads of tax. And there would be no corresponding entry in Electronic Credit Ledger of the taxpayer.

#### **6. On selection of RFD-04 (Provisional Refund Order) option do I need to fill details of payment?**

Yes. “Payment Advice Number and Payment Advice Date” would be available as **mandatory** field.

#### **7. On selection of RFD-06/ RFD-07A (Refund Sanction/Rejection Order or Complete Adjustment Order) option, can I fill in details of amount in-admissible?**

Yes, you can fill details of amount in-admissible on selection of RFD-06/ RFD-07A (Refund Sanction/Rejection Order or Complete Adjustment Order) option. Re-credit takes place from “Refund Amount Inadmissible” column from RFD-01B. Tax officer need not enter any amount in row “Refund Amount in-admissible” if there is no amount to be re-credited.

In case, there is any amount of in-admissible refund in the order issued which is to be re-credited, you need to fill details of that amount in the row “Refund Amount in-admissible” under major and minor heads of tax. Based on the amount entered, there would be corresponding credit entries of such amounts in Electronic Credit Ledger of the taxpayer, if the amount has been debited at the time of filing refund application.

#### **8. What is significance of amount in-admissible?**

Refund Amount in-admissible” under major and minor heads of tax, entered by tax official are credited to Electronic Credit Ledger of the taxpayer.

#### **9. On selection of RFD-06/ RFD-07A (Refund Sanction/Rejection Order or Complete Adjustment Order) option do I need to fill details of payment?**

You would need to fill details of payment only if any payment of refund is made while issuing the order. Therefore "Payment Advice Number and Payment Advice Date" would be available as an **optional** field.

#### **10. What steps need to be taken if while issuing final refund order (in case where provisional refund has been granted) it is found that the remaining amount of refund is less than the amount of refund rejected or in-admissible?**

If at the time of issuing final refund order it is found that excess provisional refund had been granted to the taxpayer, the excess amount of such refund already paid is to be transferred in liability/Demand and Collection Register through DRC-07 so that the same may be recovered. This is to be done manually by the proper officers. System would not generate any liability.

#### **11. Can I update details of Refund Orders issued manually for any Jurisdiction?**

No. You can update details of Refund Orders issued manually only for GSTIN under your jurisdiction.

#### **12. From where I can view the orders which are processed?**

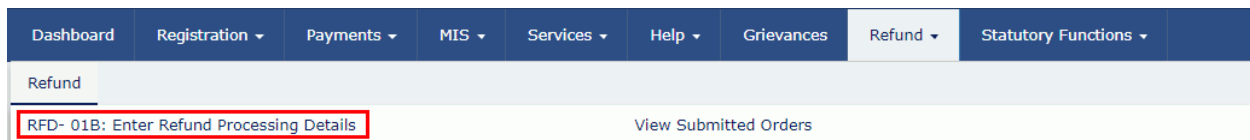
You can navigate to **Refund > Refund > View Submitted Orders** to view all the orders which are processed.

# Manual > Processing the Refund Application- RFD-01B (For Model 2 State Proper Officer)


## How can I update details of Refund Orders issued manually (RFD- 01B) on the GST Portal?

To update details of Refund Orders issued manually, Tax Officer will have to fill RFD- 01B form on the GST Portal, by performing the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Refund > Refund > RFD- 01B: Enter Refund Processing Details** option.



4. The **Refund Order Details** page is displayed. Search for the respective ARN by using search option. Select the ARN/GSTIN/Temporary ID option from the **Select ARN/ GSTIN/Temporary ID** drop-down list. In the **Enter ARN/ GSTIN/Temporary ID** field, enter the ARN/GSTIN/Temporary ID for which the order details are to be updated, as per the search option you have selected. In case ARN is provided, then the respective ARN will be displayed in the search result. In case GSTIN is provided, then all the ARNs for the respective GSTIN will be displayed in search result.
5. Click the **SEARCH** button.


**Goods and Services Tax**

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A<sup>+</sup> A<sup>-</sup>

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Chhattisgarh\_1, Chhattisgarh

Dashboard
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Payments
MIS
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Help
Grievances
Statutory Functions
Refund

Dashboard / RFD- 01B: Enter Refund processing details
English

### Refund Order Details

\* indicates mandatory fields

**Note:**  
The new functionality for processing of refund applications is now available at officers dashboard along with the earlier functionality of GST RFD-01B. Processing of applications to be done in the following manner:  
1. Application filed through FORM GST RFD-01A to be processed offline and orders uploaded through FORM GST RFD-01B  
2. Application filed through FORM GST RFD-01 to be processed online through new refund processing functionality  
For more details refer the respective user manual under refunds section.

Please search the ARN of the original application against which the Refund Order has been issued manually

Select ARN/GSTIN/Temporary ID \*

Enter ARN/GSTIN/Temporary ID \*

S.No.	ARN	GSTIN/UIN/Temporary ID	Application Date	Tax Period - From	Tax Period - To	Legal Name	Amount of Refund Involved(INR)	Ground of Refund	Status
1	<a href="#">AA220218000279M</a>	22AJPA1572EZ1U	01/08/2018	FEBRUARY 2017-2018	FEBRUARY 2017-2018	ANGAD JASBIRSINGH ARORA	499.0	On account of Refund by Supplier of deemed export	Filed
2	<a href="#">AA220718000358E</a>	22ACXPK3463A5ZN	27/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	4.0	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed
3	<a href="#">AA220718000357G</a>	22ACXPK3463A5ZN	27/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	1.0	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed
4	<a href="#">AA220718000350U</a>	22ACXPK3463A5ZN	25/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	56	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed
5	<a href="#">AA220718000347H</a>	22ACXPK3463A5ZN	25/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	56	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed
6	<a href="#">AA220718000343P</a>	22ACXPK3463A5ZN	24/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	34	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed

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6. The details are displayed. Select the **ARN** link for which details are to be updated.

Goods and Services Tax

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RFD- 01B: Enter Refund processing details

English

Refund Order Details

Note:

The new functionality for processing of refund applications is now available at officers dashboard along with the earlier functionality of GST RFD-01B. Processing of applications to be done in the following manner:

1. Application filed through FORM GST RFD-01A to be processed offline and orders uploaded through FORM GST RFD-01B
2. Application filed through FORM GST RFD-01 to be processed online through new refund processing functionality

For more details refer the respective user manual under refunds section.

Please search the ARN of the original application against which the Refund Order has been issued manually

Select ARN/GSTIN/Temporary ID

Select

Enter ARN/GSTIN/Temporary ID

Enter ARN/GSTIN/Temporary ID

SEARCH

S.No.	ARN	GSTIN/UIN/Temporary ID	Application Date	Tax Period - From	Tax Period - To	Legal Name	Amount of Refund Involved(INR)	Ground of Refund	Status
1	AA220218000279M	22AJIPA1572EZ1U	01/08/2018	FEBRUARY 2017-2018	FEBRUARY 2017-2018	ANGAD JASBIRSINGH ARORA	499.0	On account of Refund by Supplier of deemed export	Filed
2	AA220718000358E	22ACXPK3463A5ZN	27/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	4.0	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed
3	AA220718000357G	22ACXPK3463A5ZN	27/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	1.0	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed
4	AA220718000350U	22ACXPK3463A5ZN	25/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	56	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed
5	AA220718000347H	22ACXPK3463A5ZN	25/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	56	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed
6	AA220718000343P	22ACXPK3463A5ZN	24/07/2018	NA	NA	MUKESH DHANJIBHAI KARSHALA	34	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa	Filed

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Top

7. Select the Type of Order issued to the taxpayer from the **Type of Order** drop-down list.
8. In the **Order No.** field, enter the Order Number.
9. Select the **Order Issuance Date** using the calendar.
10. In the **Payment Advice No.** field, enter the Payment Advice Number.
11. Select the **Payment Advice Date** using the calendar.

**Note:**

- If you select RFD-06/ RFD-07A (Refund Sanction/Rejection Order or Complete Adjustment Order) from the drop-down, “Payment Advice Number and Payment Advice Date” is available as an optional field.
- If you select RFD-04 (Provisional Refund Order) from the drop-down, “Payment Advice Number and Payment Advice Date” is a mandatory field.

12. Select to whom the refund has been issued from the **Refund Issued to** drop-down list.

13. Enter your remarks in the **Remarks** field.

14. You can click the PDF and excel file to download the refund application and Statement/or any other document uploaded by the taxpayer.

15. “Refund Issued by” will be auto-populated.

The screenshot displays the GST portal interface for RFD-01B: Enter Refund processing details. The header shows the Goods and Services Tax logo and navigation links. The main content area contains the following fields and sections:

- ARN:** AA220218000279M
- GSTIN:** 22AJPA1572EZ1U
- Legal Name:** ANGAD JASBIRSINGH ARORA
- From Period:** FEBRUARY 2017-2018
- To Period:** FEBRUARY 2017-2018
- Submission Date:** 01/08/2018
- GST RFD-01B:**
  - Type Of Order:** Select any option
  - Order No.:** (Mandatory field)
  - Order Issuance Date:** DD/MM/YYYY
  - Payment Advice No.:** (Mandatory field)
  - Payment Advice Date:** DD/MM/YYYY
  - Refund Issued to:** Select any option
  - Remarks (250 characters):** (Text area)
  - Reason of Refund:** On account of Refund by Supplier of deemed export
- Refund Issued By:**
  - Name:** Aida
  - Designation:** Deputy Commissioner
- Refund Documents:** (List of documents)
- Supporting Documents:** (List of documents)
- Annexure Documents:** (List of documents)

**Note:** Supporting documents/ annexure along with statements, uploaded by taxpayer in RFD-01A, will be available for download in RFD-01B to the refund processing Tax Officer.

16. Refund amount claimed will be auto-populated from the respective refund application form. All other fields are to be punched in by the Tax Officer as per the order issued.

**Note:**

- In row “Refund Sanctioned on provisional basis”, enter the amount of the refund sanctioned to the tax payer as per refund order number RFD-04.

- In row “Refund Amount in-admissible” any refund amount for which the tax payer is not eligible, is to be entered so that the same can be re-credited to the taxpayer’s Electronic Cash/ Credit Ledger.
- In row “Interest (if any)” amount to be paid to the taxpayer on account of delayed refund amount, is to be entered.
- Any amount adjusted against any recoverable dues from the taxpayer is to be entered in “Amount adjusted against outstanding demand under the existing law or under the Act”
- Net amount to be paid shall be the amount for which the Tax Officer has issued Payment Advice, for the disbursement of refund amount.
- If you select RFD-04 (Provisional Refund Order) from the drop-down, “Refund Amount in-admissible” row in table “Refund Amount Details” is greyed out for all the major heads (Integrated Tax/Central Tax/State/UT Tax/ Cess) and minor heads with zero amount displayed in the cells and is non-editable. There will be no ledger entry in Electronic Credit Ledger from RFD-04.
- If you select RFD-06/ RFD-07A (Refund Sanction/Rejection Order or Complete Adjustment Order) from the drop-down, “Refund Amount in-admissible” row in table “Refund Amount Details” is to be provided by you. There will be ledger entry in the Electronic Cash/Credit Ledger for the amount entered in “Refund Amount in-admissible”.
- Re-credit takes place from “Refund Amount Inadmissible” column from RFD-01B in Electronic Credit Ledger of the taxpayer. Tax officer may not enter any amount in row “Refund Amount in-admissible” if there is no amount to be re-credited.

17. Click the **Choose File** button to upload the order.

The file uploaded should be in PDF or JPEG format with maximum size as 2 MB.

18. Click the **SAVE** button.



ARN - AA220218000279M GSTIN - 22AJIPA1572EZ1U Legal Name - ANGAD JASBIRSINGH ARORA  
From Period - FEBRUARY 2017-2018 To Period - FEBRUARY 2017-2018 Submission Date- 01/08/2018

## GST RFD-01B

Type Of Order \* • indicates mandatory fields  
Select any option

Order No. \*  
DD/MM/YYYY

Order Issuance Date \*  
DD/MM/YYYY

Payment Advice No.  
Payment Advice Date  
DD/MM/YYYY

Refund Issued to \*  
Select any option

Remarks (250 characters)  
Reason of Refund  
On account of Refund by Supplier of deemed export

### Refund Issued By

Name  
Aida

Designation  
Deputy Commissioner

### Refund Documents

Refund Application

### Supporting Documents

Document1 Document2 Document3 Document4

### Annexure Documents

No Annexure Documents Found

### Refund Amount Details(As per the manually issued Order) (In INR) \*

		Tax	Interest	Penalty	Fees	Others	Total
Integrated Tax	Refund amount claimed (1)	499	0	0	0	0	499
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount (3:1-2)	499	0	0	0	0	499
	Refund amount in-admissible (4)	0	0	0	0	0	0
	Gross Amount to be paid (5:3-4)	499	0	0	0	0	499
	Interest (if any) (6)	0	0	0	0	0	0
	Amount adjusted against outstanding demand under the existing law or under the Act (7)	0	0	0	0	0	0
	Net amount to be paid (8:5+6-7)	499	0	0	0	0	499
Central Tax	Refund amount claimed (1)	0	0	0	0	0	0
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount (3:1-2)	0	0	0	0	0	0
	Refund amount in-admissible (4)	0	0	0	0	0	0
	Gross Amount to be paid (5:3-4)	0	0	0	0	0	0
	Interest (if any) (6)	0	0	0	0	0	0
	Amount adjusted against outstanding demand under the existing law or under the Act (7)	0	0	0	0	0	0
	Net amount to be paid (8:5+6-7)	0	0	0	0	0	0
SGST/UT Tax	Refund amount claimed (1)	0	0	0	0	0	0
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount (3:1-2)	0	0	0	0	0	0
	Refund amount in-admissible (4)	0	0	0	0	0	0
	Gross Amount to be paid (5:3-4)	0	0	0	0	0	0
	Interest (if any) (6)	0	0	0	0	0	0
	Amount adjusted against outstanding demand under the existing law or under the Act (7)	0	0	0	0	0	0
	Net amount to be paid (8:5+6-7)	0	0	0	0	0	0

**Note:** In case you want to view/ delete the order uploaded click the **Preview/ Delete** button.



19. You can click the **PREVIEW** button to view the details of refund before submitting on the GST Portal.



20. The downloaded PDF is displayed.

**RFD01-B**  
**[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]**

1. ARN	AA220218000279M
2. GSTIN	22AJIP1572EZ1U
3. Legal Name	ANGAD JASBIRSINGH ARORA
4. From Period	FEBRUARY 2017-2018
5. To Period	FEBRUARY 2017-2018
6. Submission Date	01/08/2018
Type of Order	Refund Sanction/Rejection Order(RFD-06)
Order No.	12233
Order Issuance Date	10/08/2018
Payment Advice No.	-
Payment Advice Date.	-
Refund Issued To	Taxpayer
Refund Issued By	Aida
Designation	Deputy Commissioner
Reason of Refund	On account of Refund by Supplier of deemed export
Remarks	-

21. Click the **SUBMIT WITH DSC** button.



# Goods and Services Tax

Skip to Main Content A+ A-

13 6

Chattisgarh\_1, Chattisgarh

Dashboard Registration Payments MIS Services Help Grievances Statutory Functions Refund

Dashboard RFD- 01B: Enter Refund processing details

English

ARN - AA220218000279M GSTIN - 22AJIPA1572EZ1U Legal Name - ANGAD JASBIR SINGH ARORA  
From Period - FEBRUARY 2017-2018 To Period - FEBRUARY 2017-2018 Submission Date- 01/08/2018

## GST RFD-01B

Type Of Order\* Order No.\* Order Issuance Date\*  
Refund Sanction/Rejection Order(RFD-I) 12233 10/08/2018

Payment Advice No. Payment Advice Date Refund Issued to\*  
DD/MM/YYYY Taxpayer

Remarks (250 characters) Reason of Refund  
On account of Refund by Supplier of deemed export

### Refund Issued By

Name Designation  
Aida Deputy Commissioner

### Refund Documents

Refund Application

### Supporting Documents

Document1 Document2 Document3 Document4

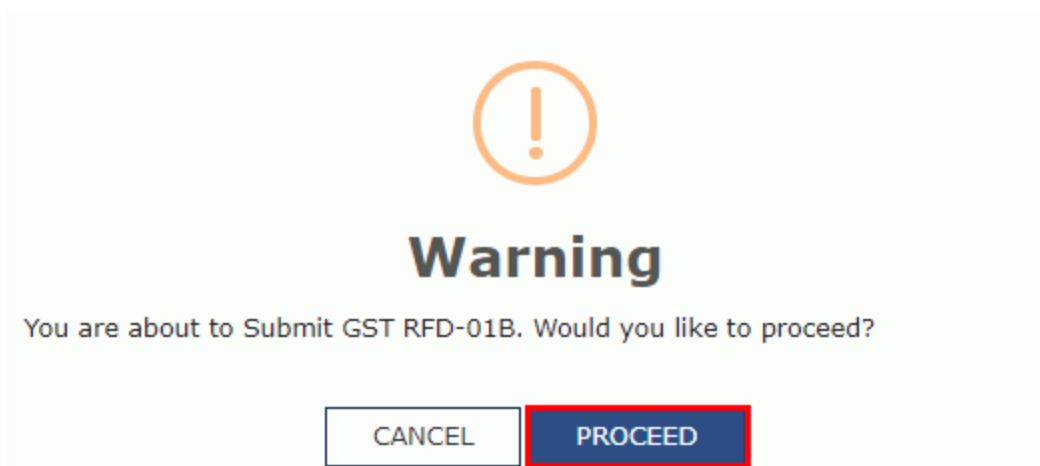
### Annexure Documents

No Annexure Documents Found

### Refund Amount Details(As per the manually issued Order) (In INR)\*

		Tax	Interest	Penalty	Fees	Others	Total
Integrated Tax	Refund amount claimed (1)	499	0	0	0	0	499
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount (3:1-2)	499	0	0	0	0	499
	Refund amount in-admissible (4)	0	0	0	0	0	0
	Gross Amount to be paid (5:3-4)	499	0	0	0	0	499
	Interest (if any) (6)	0	0	0	0	0	0
	Amount adjusted against outstanding demand under the existing law or under the Act (7)	0	0	0	0	0	0
	Net amount to be paid (8:5+6-7)	499	0	0	0	0	499
Central Tax	Refund amount claimed (1)	0	0	0	0	0	0
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount (3:1-2)	0	0	0	0	0	0
	Refund amount in-admissible (4)	0	0	0	0	0	0
	Gross Amount to be paid (5:3-4)	0	0	0	0	0	0
	Interest (if any) (6)	0	0	0	0	0	0
	Amount adjusted against outstanding demand under the existing law or under the Act (7)	0	0	0	0	0	0
	Net amount to be paid (8:5+6-7)	0	0	0	0	0	0
SGST/UT Tax	Refund amount claimed (1)	0	0	0	0	0	0
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount (3:1-2)	0	0	0	0	0	0
	Refund amount in-admissible (4)	0	0	0	0	0	0
	Gross Amount to be paid (5:3-4)	0	0	0	0	0	0
	Interest (if any) (6)	0	0	0	0	0	0
	Amount adjusted against outstanding demand under the existing law or	0	0	0	0	0	0

22. Click the **PROCEED** button.



23. Affix your DSC and click the **Sign** button.



24. A success message is displayed that refund order has been successfully submitted. Click the **OK** button.

## Success



Refund Order has been successfully submitted  
Click on ok to redirect to Refund Order dashboard

OK

25. Notice that the status of the Refund Application is changed to "Processed".

**Note:** You can navigate to **Refund > Refund > View Submitted Orders** to view all the orders which are processed.

Dashboard > RFD- 01B: Enter Refund processing details English

Refund Order Details

• indicates mandatory fields

**Note:**  
The new functionality for processing of refund applications is now available at officers dashboard along with the earlier functionality of GST RFD-01B. Processing of applications to be done in the following manner:

1. Application filed through FORM GST RFD-01A to be processed offline and orders uploaded through FORM GST RFD-01B
2. Application filed through FORM GST RFD-01 to be processed online through new refund processing functionality

For more details refer the respective user manual under refunds section.

Please search the ARN of the original application against which the Refund Order has been issued manually

Select ARN/GSTIN/Temporary ID •  
Select ▼

Enter ARN/GSTIN/Temporary ID •  
Enter ARN/GSTIN/Temporary ID

SEARCH

S.No.	ARN	GSTIN/UIN/ Temporary ID	Application Date	Tax Period - From	Tax Period - To	Legal Name	Amount of Refund Involved(INR)	Ground of Refund	Status
1	AA220218000279M	22AJIPA1572EZ1U	01/08/2018	FEBRUARY 2017- 2018	FEBRUARY 2017- 2018	ANGAD JASBIRSINGH ARORA	499.0	On account of Refund by Supplier of deemed export	Processed

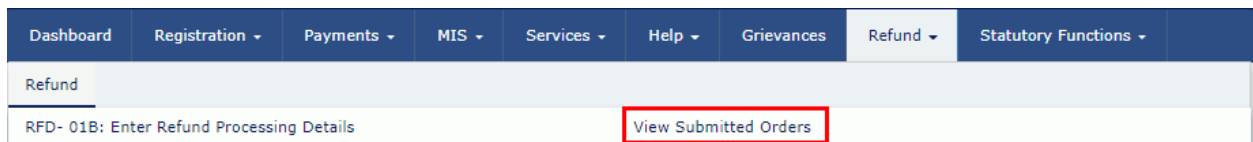


# View Submitted Refund Orders

## How can I view submitted refund orders on the GST Portal?

To view submitted refund orders on the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Refund > Refund > View Submitted Orders** option.



4. The **Refund Order Details** page is displayed. Search for the respective ARN by using search option. Select the ARN/GSTIN/Temporary ID option from the **Select ARN/ GSTIN/Temporary ID** drop-down list. In the **Enter ARN/ GSTIN/Temporary ID** field, enter the ARN/GSTIN/Temporary ID, as per the search option you have selected. In case ARN is provided, then the respective ARN will be displayed in the search result. In case GSTIN is provided, then all the ARNs for the respective GSTIN will be displayed in search result.
5. Click the **SEARCH** button.

A screenshot of the 'Refund Order Details' page on the GST Portal. The page has a light blue header with 'Dashboard > View Submitted Orders' and a language selector set to 'English'. Below the header, the title 'Refund Order Details' is displayed. A note states: 'Please search the ARN of the original application against which the Refund Order has been issued'. There is a legend indicating that a red dot '•' indicates mandatory fields. The search interface consists of two main input areas: a dropdown menu labeled 'Select ARN/GSTIN/Temporary ID •' with 'GSTIN' selected, and a text input field labeled 'Enter ARN/GSTIN/Temporary ID •' containing the value '07AJIPA1572EK3X'. Both input areas are highlighted with red rectangular boxes. To the right of these fields is a blue button with white text that says 'SEARCH'.

6. The details are displayed. Select the **Refund Order** link to download the refund order in PDF format.

## Refund Order Details

• Indicates mandatory fields

Please search the ARN of the original application against which the Refund Order has been issued

Select ARN/GSTIN/Temporary ID •

Enter ARN/GSTIN/Temporary ID •

GSTIN ▼

07AJIPA1572EK3X

SEARCH

You have searched for 07AJIPA1572EK3X

ARN	GSTIN	Legal Name	Order Type	Order Issue Date	Status	Refund Order
AA0702180000205	07AJIPA1572EK3X	ANGAD JASBIRSINGH ARORA	Refund Sanction/Rejection Order(RFD-06)	01/08/2018	Processed	RFD-01 B
AA070118000018S	07AJIPA1572EK3X	ANGAD JASBIRSINGH ARORA	Provisional Refund Order(RFD-04)	25/07/2018	Processed	RFD-01 B
AA070118000018S	07AJIPA1572EK3X	ANGAD JASBIRSINGH ARORA	Refund Sanction/Rejection Order(RFD-06)	25/07/2018	Processed	RFD-01 B

7. The refund order is displayed in the PDF format.

**RFD01-B**  
[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

ARN	AA0702180000205
GSTIN/Temporary ID	07AJPA1572EK3X
Type of Order	Refund Sanction/Rejection Order(RFD-06)
Order No.	order
Order Issuance Date	01/08/2018
Payment Advice No.	trq
Payment Advice Date	01/08/2018
Refund Issued To	Consumer Welfare Fund
Refund Issued By	V Deekaha Sindhuri
Designation	Commissioner
Reason of Refund	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)
Remarks	
ssss	

Refund Amount Details(As per the manually issued Order) (in INR)

		Tax	Interest	Penalty	Fee	Others	Total
Integrated Tax	Refund amount claimed (1)	1000	0	0	0	0	1000
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount	1000	0	0	0	0	1000



# Assessment and Adjudication

## Overview > Assessment and Adjudication

### Determination of Tax

- [FAQs](#)
- [Manual > Upload of Summary of Order of Tax](#)
- [Manual > View Saved Draft](#)
- [Manual > View Orders Issued](#)

### General Penalty

- [FAQs](#)
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### Intimation of Voluntary Payment

- [FAQs](#)
- [Manual](#)

### Assessment of Unregistered Persons

- [FAQs](#)
- [Manual](#)

### Assessment of Non-filers of Returns

- [FAQs](#)
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### Determination of Tax u/s 73 and 74

- [FAQs](#)
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### Summary Assessment

- [FAQs](#)

- [Manual](#)

## Rectification of Orders

- [FAQs](#)
- [Manual](#)

## Provisional Attachment

- [FAQs](#)
- [Manual](#)

## Restoration of Provisional Attachment

- [FAQs](#)
- [Manual](#)

## Tax collected but not deposited with Government

- [FAQs](#)
- [Manual](#)

## Provisional Assessment and Release of Security

- [FAQs](#)
- [Manual](#)

## Scrutiny of Returns

- [FAQs](#)
- [Manual](#)

## Recommendations

- [FAQs](#)
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# Overview > Assessment and Adjudication

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## General Penalty

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- [Manual](#)

## Assessment of Unregistered Persons

- [FAQs](#)
- [Manual](#)

## Assessment of Non-filers of Returns

- [FAQs](#)
- [Manual](#)

## Determination of Tax u/s 73 and 74

- [FAQs](#)
- [Manual](#)

## Summary Assessment

- [FAQs](#)
- [Manual](#)

## **Rectification of Orders**

- [FAQs](#)
- [Manual](#)

## **Provisional Attachment**

- [FAQs](#)
- [Manual](#)

## **Restoration of Provisional Attachment**

- [FAQs](#)
- [Manual](#)

## **Tax collected but not deposited with Government**

- [FAQs](#)
- [Manual](#)

## **Provisional Assessment and Release of Security**

- [FAQs](#)
- [Manual](#)

## **Scrutiny of Returns**

- [FAQs](#)
- [Manual](#)

## **Recommendations**

- [FAQs](#)
- [Manual](#)

# Determination of Tax

## Upload of Summary of Order of Tax

### 1. What is Form GST DRC-07?

Form GST DRC 07 is a summary of the order, issued by the Proper Officer, to be uploaded on GST Portal, specifying the amount of tax, interest or penalty payable by the person chargeable with tax, under Section 73(9), or Section 74(9) or Section 76(3) of CGST Act, 2017.

### 2. When is the GST DRC-07 to be uploaded on the GST Portal?

Details in Form GST DRC 07 is to be uploaded on GST Portal after issue of the order for:

1. Determining the liability of persons under section 73 (9) (tax not paid or short paid or erroneously refunded or ITC wrongly availed or utilized for any reason other than fraud, or any willful misstatement or suppression of facts)
2. Determining the liability of persons under section 74 (9) (tax not paid or short paid or erroneously refunded or ITC wrongly availed or utilized for any reason of fraud, or any willful misstatement or suppression of facts)
3. Determining the liability of persons under section 76 (3) (tax collected but not paid to Government).

### 3. What is to be filled in Form GST DRC-07?

The Assessing /Adjudicating Authority, issuing the order, needs to fill the following in Form DRC-07:

1. Details of the Order (Order no., Order date, Tax period)
2. Issues involved (select from dropdown)
3. Description of goods/services
4. Details of demand as contained in the Order (including the turnover, tax rate, tax amount, interest, penalty)

### 4. What is the effect of Form GST DRC-07?

Electronic Liability Register Part-II and Demand and Collection Register (DCR), gets updated with the demand specified in the order after uploading of information in Form GST DRC-07. The order uploaded is to be treated as the notice for recovery as per Rule 142(6) of the CGST Rules, 2017.

### 5. How do I sign Form GST DRC-07?

Summary of order in Form GST DRC-07 are to be issued by officer concerned by attaching his/her DSC.

## 6. What is the path to issue GST DRC-07?

Navigate to **Statutory Functions > Assessment/Adjudication > Determination of tax (Fraud/Other)** option to issue Form GST DRC-07.

## 7. Can I save the Form GST DRC-07 and retrieve at a later point in time?

In case you want to save the form as draft and fill it at a later point in time, click the **SAVE DRAFT** button.

**Note:** Subsequently, to retrieve the saved draft, navigate to **Statutory Functions >**

**Assessment/Adjudication > Determination of tax (Fraud/Other) > View Saved Drafts** link and complete the details before issue.

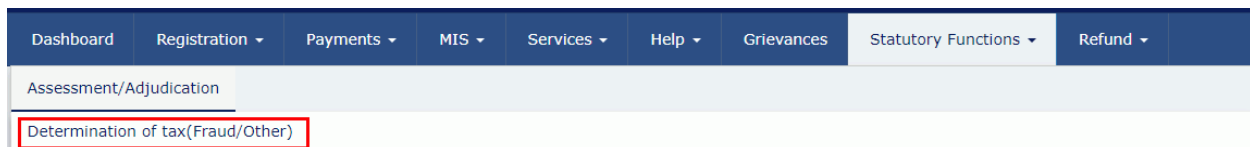
You can retrieve the saved drafts within 15 days of saving, after which it will get purged.

# Manual > Upload of Summary of Order of Tax

## How can I upload Form DRC 07 on the GST Portal?

To upload summary of the order, issued for determining tax liability, perform following steps:

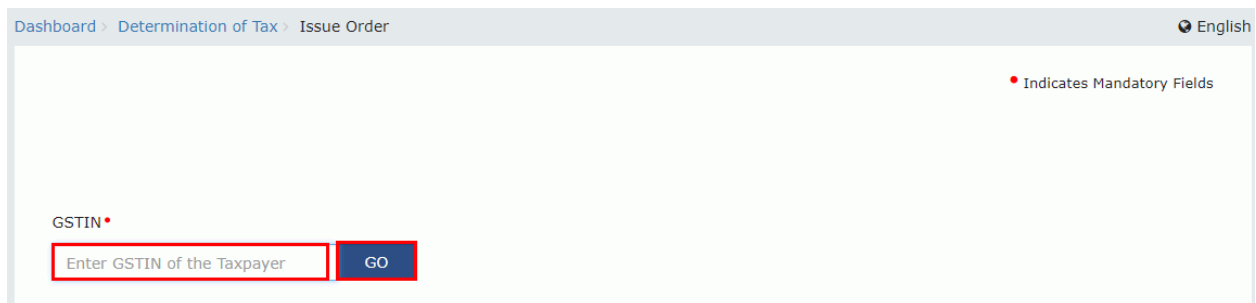
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Determination of tax (Fraud/other)** option.



4. Under Quick links, click the **Issue Order** link.



5. In the **GSTIN** field, enter the GSTIN of the taxpayer of whom summary of the order has to be uploaded.



6. The Order form with various tabs is displayed. On the top of the page, there are four tabs as **Order Details**, **Description Goods and Services**, **Details of Demand** and **Attach Documents**. Click each tab to enter the details.

[Order Details](#)

[Description Goods and Services](#)

## [Details of Demand](#)

## [Attach Documents](#)


[Dashboard](#) > [Determination of Tax](#) > [Issue Order](#) English


GSTIN - 18AJIPA1572EAZB


Legal Name - ANGAD JASBIRSINGH  
ARORA


Trade Name - Angad Provision

Jurisdiction - JORHAT -  
1:Jorhat:Jorhat Zone:Assam

 Order Details

 Description  
Goods and  
Services

 Details of  
Demand

 Attach  
Documents(if  
any)

Details for summary of order to be filled up by Officer


Order No. •

Enter Order Id


Order type (u/s) •

Select Order Type ▼

Order Date •

DD/MM/YYYY 

Demand To Be Paid By Date •

DD/MM/YYYY 

Tax period •

From

Month ▼

Year ▼

To

Month ▼

Year ▼

Issue Involved •

Select Issue Involved ▼

BACK

SAVE & CONTINUE

### Order Details tab:

The **Order Details** tab is selected by default. This tab displays the order information to be filled by the Tax Officer.

7. In the **Order No.** field, enter the order number.

**Note:** Order number can be of maximum 20 characters with special characters including “/” and “-”.

8. Select the **Order Type** from the drop-down list.

Order type (u/s) •

Select Order Type ▼

Select Order Type

73

74

Others

9. Select the **Order Date** using the calendar.
10. Select the **Demand to be paid by Date** using the calendar.
11. Select the **tax period** for which the order has to be issued.
12. Select the **Issue Involved** from the drop-down list.

**Note:** You can choose only one option for issue involved from the drop-down list.

#### Issue Involved\*

Select Issue Involved ▼

Select Issue Involved

Classification

Valuation

Rate of tax

Suppression of turnover





Excess ITC claimed

Excess refund released

Place of supply

If Others Please Specify

13. Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Order Details section indicating the completion of the tab information.


 Order Details	 Description Goods and Services	 Details of Demand	 Attach Documents(if any)
--	---	---	---


Details for summary of order to be filled up by Officer

• Indicates mandatory fields

Order No.\*  
Enter Order Id

Order Type\*  
Select Order Type ▼

Order Date\*  
DD/MM/YYYY 

Demand To Be Paid By Date  
DD/MM/YYYY 

Tax period\*  
From  
Month ▼ Year ▼ To  
Month ▼ Year ▼

Issue Involved\*  
Select Issue Involved ▼

BACK

SAVE & CONTINUE

#### Description Goods and Services

This tab page displays the details of the goods and services in which the taxpayer is dealing with.

### Goods Tab:

To add the HSN Code, perform following steps:

14. In the **Search HSN Chapter** field, enter the HSN Code.

HSN Code is successfully added.


### Services Tab:


To add the SAC Code, perform the following steps:


15. In the **Search SAC** field, enter the SAC Code.


SAC Code is successfully added.

16. Click the **SAVE & CONTINUE** button.

 Order Details

 Description Goods and Services

 Details of Demand

 Attach Documents(if any)

Details for summary of order to be filled up by Officer

Description of Goods/Services

Goods

Services

S.No	HSN	Description	Action
1	2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES	<div>DELETE</div>

BACK

SAVE & CONTINUE

### Details of Demand

This tab page displays the details of the demand.

17. Enter the details of demand like the tax rate, turnover, Place of Supply, relevant Act, tax interest etc.

18. Click the **ADD** button to insert more information in case of goods/services having more than one tax rates, place of supply, etc.

19. Click the **SAVE & CONTINUE** button.

**Note:** You can select multiple tax rate for the same Act and Place of Supply.

Order Details

Description Goods and Services

Details of Demand

Attach Documents(if any)

Details for summary of order to be filled up by Officer

Details of Demand

S No	Tax Rate(%)	Turnover (₹)	Place of Supply	Act	Tax/Cess (₹)	Interest (₹)	Penalty (₹)
1	5	34444	Himachal Pradesh	IGST	1722.20		
2	12	200000	Himachal Pradesh	IGST	24000		

ADD

BACK

SAVE & CONTINUE

Attach Documents

20. Select the **Choose File** button and attach document.

Order Details

Description Goods and Services

Details of Demand

Attach Documents(if any)

Details for summary of order to be filled up by Officer

Attach Document(if any)

**Choose File** No file chosen

File should be in PDF/ JPEG format

Maximum 10 files allowed

File cannot exceed more than 5 MB including all 10 files

No Upload Records Found

BACK

SAVE DRAFT

PREVIEW

ISSUE WITH DSC

In case you want to save the form as draft and fill it at a later point in time, click the **SAVE DRAFT** button.

**Note:** Subsequently, to retrieve the saved draft, navigate to **Statutory Functions**

**>Assessment/Adjudication > Determination of tax (Fraud/other) > View Saved Drafts** link and complete the details before issue.

21. You can preview the order before issuing to the taxpayer, by clicking the **PREVIEW** button. The summary of the order is downloaded in PDF format.

**FORM GST DRC - 07**  
[See rule 142(5)]  
**Summary of the order**

Reference No :-

Date : 07/06/2018

To  
GSTIN/ID : 18AJPA1572EABZ  
Name : ANGAD JASBIRSINGH ARORA  
Address : dsf,asdf,Jorhat,Assam,785001

1. Details of order -  
(a) Order no. - 122333 (b) Order date - 07/06/2018 (c) Tax period - AUG 2017 - JAN 2018

2. Issue involved - Classification

3. Description of goods / services -

Sr. No	HSN	Description
1	1101	WHEAT OR MESLIN FLOUR

4. Details of demand

(Amount in Rs.)

Sr. No	Tax rate (%)	Turnover	Place of supply	Act	Tax/Cess	Interest	Penalty	Others	Total
1	5	34,444.00	Himachal Pradesh	IGST	1,722.20	0.00	0.00	0.00	1,722.20
2	12	2,00,000.00	Himachal Pradesh	IGST	24,000.00	0.00	0.00	0.00	24,000.00

22. Click the **ISSUE WITH DSC** button.

GSTIN - 18AJIP1572EAZB		Legal Name - ANGAD JASBIRSINGH ARORA		Trade Name - Angad Provision		Jurisdiction - JORHAT - 1:Jorhat:Jorhat Zone:Assam	
------------------------	--	--------------------------------------	--	------------------------------	--	--	--

Order Details

Description Goods and Services

Details of Demand

Attach Documents(if any)

Details for summary of order to be filled up by Officer

Attach Document(if any)

No file chosen

File should be in PDF/ JPEG format

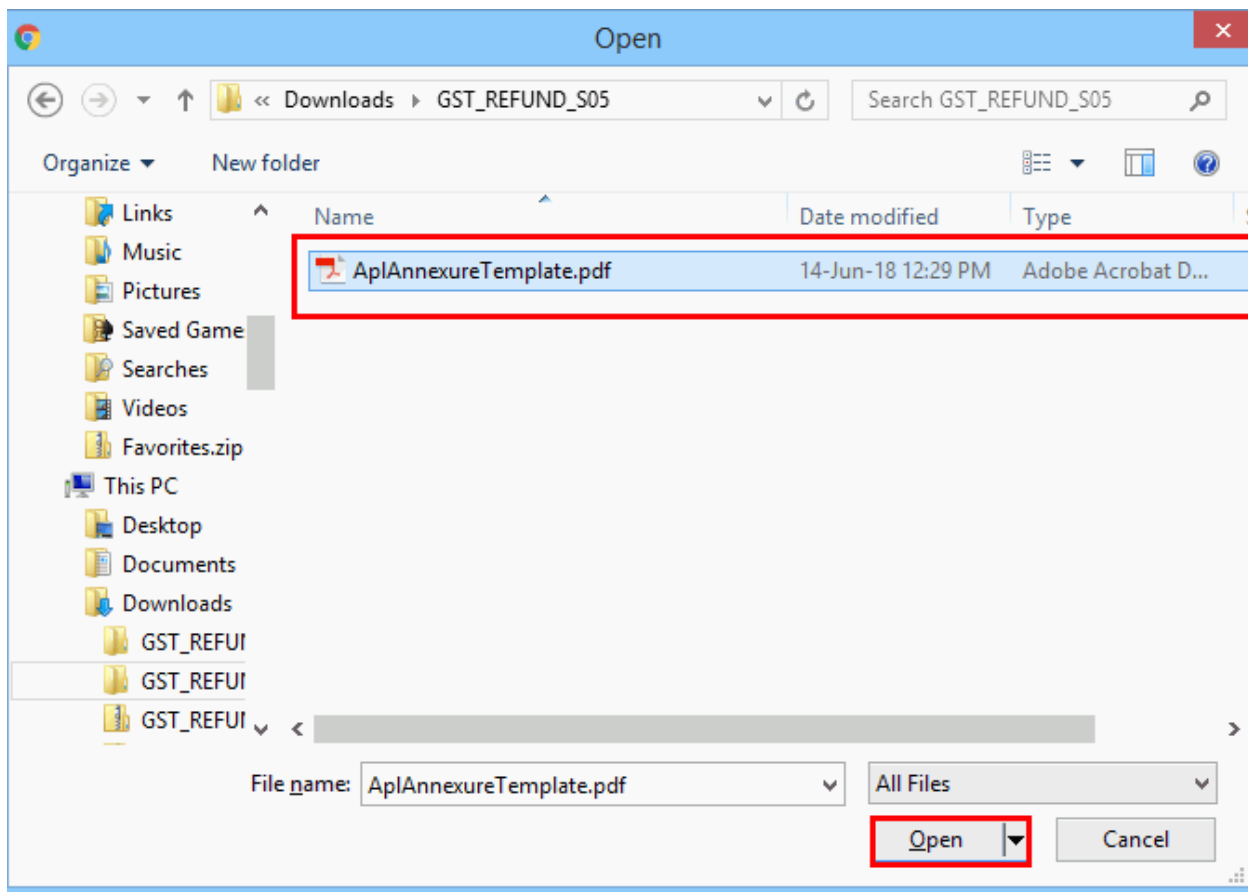
Maximum 10 files allowed

File cannot exceed more than 5 MB including all 10 files

No Upload Records Found

23. Click the **PROCEED** button.

24. Affix your DSC and click the **Sign** button.



25. A success message will be displayed that order reference number has been generated. Click the **OK** button.

[Dashboard](#) > [Determination of Tax](#) > [Issue Order](#)English

Your DSC has been attached properly and Order reference number has been generated. You can download the order after 10 minutes from Statutory Functions --> Assessment/Adjudication--> Determination of tax(Fraud/Other)-->View Orders Issued. Order will also be mailed to taxpayer and will be made available on his/her dashboard. In case order is to be served by post or through special messenger, please take a print, sign and send.

OK

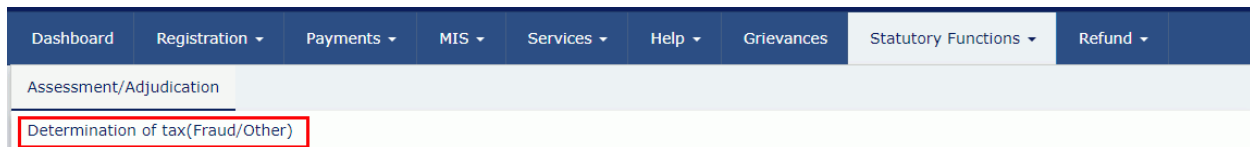


## Manual > View Saved Draft

### How can I view saved drafts of the orders to be issued to the taxpayer for determination of tax liability?

To view the saved draft order to be issued to the taxpayer for determination of tax liability, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Determination of tax (Fraud/Other)** option.



Under Quick links, click the **View Saved Drafts** link.



The list of saved drafts is displayed. You can click the **Timestamp** link to view the saved order.

**Note:** You can retrieve the saved drafts at any point in time until it is submitted by you.

List of Saved drafts					
S.No	GSTIN	Legal Name	Trade Name	Description	TimeStamp
1	23AJIPA1572E6ZO		angad and wife	Summary of the order	26/Feb/2018 15:36:50
2	23AJIPA1572EE1D	ANGAD JASBIRSINGH ARORA	abc	Summary of the order	26/Feb/2018 10:40:10



GO BACK

The saved draft of the order is displayed. You can now enter the details and submit the order.

 Order Details ✓	 Description Goods and Services	 Details of Demand	 Attach Documents(if any)
--	---	---	---

## Details for summary of order to be filled up by Officer

• Indicates mandatory fields

Order No. • <input type="text" value="4564565655555555555"/>	Order Type • <input type="text" value="73"/>
Order Date • <input type="text" value="26/02/2018"/> 	Demand To Be Paid By Date <input type="text" value="26/05/2018"/> 
Tax period • From <input type="text" value="JUL"/> <input type="text" value="2017"/>	To <input type="text" value="JAN"/> <input type="text" value="2018"/>
Issue Involved • <input type="text" value="Classification"/>	

BACK

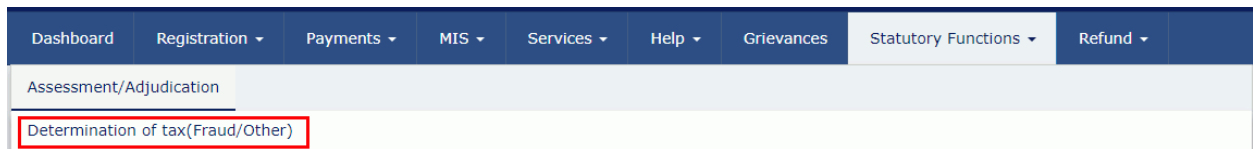
SAVE & CONTINUE

## Manual > View Orders Issued

### How can I view the orders issued to the taxpayer of determination of tax liability?

To view the order issued to the taxpayer of determination of tax liability, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Determination of tax(Fraud/other)** option.









Under Quick links, click the **View Orders Issued** link.



The List of Orders issued is displayed. You can click the **Download** link to download the order.

## List of Orders Issued

S.No	Demand Id	Demand Date	GSTIN	Legal Name	Section	Download
1	ZA2302180026505	2018-02-18	23AJIPA1572E6ZO	ANGAD JASBIRSINGH ARORA	73	
2	ZA2302180026513	2018-02-18	23AJIPA1572E6ZO	ANGAD JASBIRSINGH ARORA	73	
3	ZA2302180026521	2018-02-18	23AJIPA1572E6ZO	ANGAD JASBIRSINGH ARORA	73	
4	ZA230218002653Z	2018-02-18	23AJIPA1572E6ZO	ANGAD JASBIRSINGH ARORA	73	
5	ZA230218002654X	2018-02-18	23AJIPA1572E6ZO	ANGAD JASBIRSINGH ARORA	74	
6	ZA230218002655V	2018-02-18	23AJIPA1572E6ZO	ANGAD JASBIRSINGH ARORA	73	

# General Penalty

## FAQs > General Penalty

### 1. When can I impose a General Penalty on a taxable person?

You can impose a General Penalty on a taxable person when he/she contravenes any of provisions of Section 125 of CGST/ SGST Act or any rules made thereunder, for which no penalty is separately provided for in this Act. Normally, penalties not related to tax deficiency can be covered under General Penalty.

### 2. Can I impose a General Penalty on a person not registered under the GST Act?

Yes, under Section 125, General penalty can be imposed on any person—Registered or Unregistered—who had committed offence/contravened provisions of the CGST/SGST Act, for which no penalty is provided under any other section specifically.

### 3. Can I impose a General Penalty on a person on whom a penalty is already levied under some other section for the same default?

No. In case penalty is levied under any other section for some default, then no penalty can be imposed u/s 125 for the same default on the same person.

### 4. How will I impose a General Penalty on an Unregistered person?

You can impose a General Penalty on an Unregistered person by creating his/her temporary ID before issuing notice.

### 5. I need to serve an SCN to a case recommended from enforcement. How can I do that?

On the Search page, select “Pending for action by tax officer” in the Status field and click the SEARCH button. List of all cases recommended from enforcement/Audit/Special audit/LUT, etc. would be displayed. Select the ARN/Case ID of the case number you want to act on and you will be taken to the page from where you can serve SCN.

## **6. How much time do I need to give to the taxpayer for replying to the Show Cause Notice (SCN) issued?**

15 days of time can be given for furnishing a reply to the SCN.

## **7. Where can the taxpayers view the SCN issued to them?**

After logging in to the GST portal, the taxpayers can navigate to **Services > User Services > View Additional Notices and Orders** option.

## **8. Where can I view the reply filed by the taxpayers?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > General Penalty > Case Detail > Replies** option.

## **9. What are the next steps after a taxpayer has replied to the notice?**

If reply to notice furnished by taxable person within 15 days or extended period is satisfactory, then proceedings can be dropped by the officer by issuing an order to that effect and no further action will be taken in this regard.

If reply to notice furnished by taxable person within 15 days or extended period is not satisfactory, then officer may issue the order for imposing penalty.

## **10. What is the next step if a taxpayer neither replies to notice within time specified in notice nor attends personal hearing?**

In such a case, you can issue a reminder to the taxpayer. Maximum three reminders can be given. If the taxpayer neither replies to notice within time specified in notice nor attends personal hearing even after issue of reminder(s), an Order can be issued.

## **11. In case notice/order, etc. is issued by post/special messenger, where do I update details of the case?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > General Penalty > Case Details > References > Communication** option.

## **12. In case I need to upload additional documents (invoices, offline calculations, etc.) related to a particular case on the GST Portal, where do I upload?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > General Penalty > Case Detail > Reference > ADD REFERENCE > REFERENCES OF CASE** option.

### **13. In case notice/order etc. is issued by post/special messenger, then what will be the "Date of issue"?**

Date of delivery will be considered as "Date of issue".

### **14. What is Suo Moto Proceedings for?**

Suo Moto Proceedings are for initiating new proceedings u/s 125 against those registered or unregistered taxpayers who are liable to pay a general penalty.

### **15. During General Penalty proceedings, at what different stages will a taxpayer receive an intimation via SMS or email?**

During General Penalty proceedings, a taxpayer will receive an intimation via SMS or email at the following stages:

- A. Issue of SCN
- B. Submission of each Reply filed by the taxpayer
- C. Issue of each Adjournment notice
- D. Issue of each Reminder
- E. Issue of Penalty Order or Drop Proceeding Order

### **16. How many Reminders do I need to issue to a taxpayer after the issue of SCN?**

After the issue of SCN, you can send only 3 Reminders. Once you have issued 3 Reminders, system would not allow you to send any more reminders.

### **17. Can I issue first reminder again?**

No, you cannot issue first reminder again. When issuing second reminder, the system will not allow you to select '1' from the drop-down list of the "Reminder No." field-box and will display a following red message below the box: "Reminder no. 1 already issued."

## Manual > General Penalty

### How can I conduct Assessment/Adjudication proceedings on a person liable to pay a general penalty?

To conduct Assessment/Adjudication proceedings on a person liable to pay a general penalty, perform following steps:

- A. Go to that particular person's Case Detail page by either [searching for the ARN \(Application Reference Number\)/Case ID of the person liable to pay a general penalty](#) or [Suo Moto](#)
- B. [Issue a Show Cause Notice \(SCN\)](#)
- C. [Issue a Reminder, if needed](#)
- D. [View Replies by the Taxpayer, if any](#)
- E. [Issue an Adjournment, if needed](#)
- F. [Record Personal Hearing Proceedings, if any](#)
- G. [Record Other Communications related to the case, if any](#)
- H. [Record References related to the case, if any](#)
- I. [Issue Penalty order u/s 125](#) or [Drop Proceeding](#)


**Click each hyperlink above to know more.**

### A. Searching for the ARN (Application Reference Number)/Case ID of the person liable to pay a general penalty

To search for a particular ARN (Application Reference Number)/Case ID of the person liable to pay a general penalty, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > General Penalty** option.

Skip to Main Content A+ A-

 **Goods and Services Tax**

Urmila  
Assam, Assam

Dashboard Registration Payments MIS Services Help Grievances Statutory Functions

Demand and Collection Register Assessment/Adjudication Quick Links

Determination of tax(Fraud/Other) Intimation of Voluntary Payment

**General Penalty** Assessment of unregistered persons

Directory of Officials

Directory of Office Addresses

Transfer Of Charge

Broadcast Message

Update Jurisdiction of a Tax Payer

Reassign Work Items

Update Holiday Calendar


Target Allocation

Create and Update of records of Officials

User Role & Jurisdiction Administration

DSC Registration of Back Office user

4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** (select from the drop-down list as shown) or **From Date & to Date**

 **Goods and Services Tax**

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Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard > General Penalty > Case Detail English

**Search** SUO MOTO PROCEEDING

**ARN**

Enter ARN

**GSTIN**

Enter GSTIN

**Status**

Select

Select

Order for creation of demand issued

Pending for action by tax officer

Pending for reply by taxpayer

Order for dropping proceedings issued

Reminder No. 1 issued

Reminder No. 2 issued

Reminder No. 3 issued

Reply furnished, pending for order by tax officer

Reply not furnished, pending for order

**From Date**

DD/MM/YYYY

**To Date**

DD/MM/YYYY

**SEARCH**

**Note 1:** You must enter data in at least one field to proceed.

**Note 2:** To view the list of all cases created or recommended from enforcement/Audit/Special audit/LUT (Letter of Undertaking), etc. you can choose the search criteria as “Pending for action by tax officer” in the Status field. For the purpose of this Manual, this is chosen as search criteria.

5. Click the **SEARCH** button.

The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Dashboard', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', and 'Statutory Functions'. The user is logged in as 'Urmila' from 'Assam, Assam'. The breadcrumb trail is 'Dashboard > General Penalty > Case Detail'. The search form has fields for 'ARN' (with a placeholder 'Enter ARN'), 'GSTIN' (with a placeholder 'Enter GSTIN'), 'Status' (a dropdown menu with 'Pending for action by tax officer' selected), 'From Date' (with a placeholder 'DD/MM/YYYY' and a calendar icon), and 'To Date' (with a placeholder 'DD/MM/YYYY' and a calendar icon). A 'SUO MOTO PROCEEDING' button is in the top right. The 'SEARCH' button is highlighted with a red box.

6. Based on your search criteria, the required ARN/Case ID or the list of the required ARNs/Case ID of person (s) liable to pay a general penalty gets displayed. Click the **ARN/Case ID** hyperlink of the case you want to act on.

The screenshot shows the search results page. The search form is identical to the previous one. Below the search form, there is a table titled 'List of Application/Case Reference Numbers (ARNs)'. The table has five columns: 'ARN', 'GSTIN', 'Applicant Name', 'Date Of Filing', and 'Status'. The first two rows of the table are highlighted with a red box.

ARN	GSTIN	Applicant Name	Date Of Filing	Status
<a href="#">AD1806180000692</a>	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	21/06/2018	Pending for action by tax officer
<a href="#">AD1806180000486</a>	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	13/06/2018	Pending for action by tax officer

**Note:** Because “Pending for action by tax officer” was selected in the Status field earlier, all those ARNs/Case ID that were pending for action gets displayed.

7. Case Detail page is displayed. From this page, you can initiate conducting any Assessment/Adjudication proceedings related to this particular case by operating on the five tabs provided at the left-hand side of the page: NOTICES, REPLIES, PROCEEDINGS, ORDERS and REFERENCES.

### Case Detail Page

**Goods and Services Tax**

Urmila  
Assam, Assam

Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard General Penalty Case Detail English

ARN: **AD1806180000692** GSTIN/UIN/Temporary Id: **18AJIPA1572EABZ** Date Of Application: **21/06/2018** Status: **Pending for action by tax officer**

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

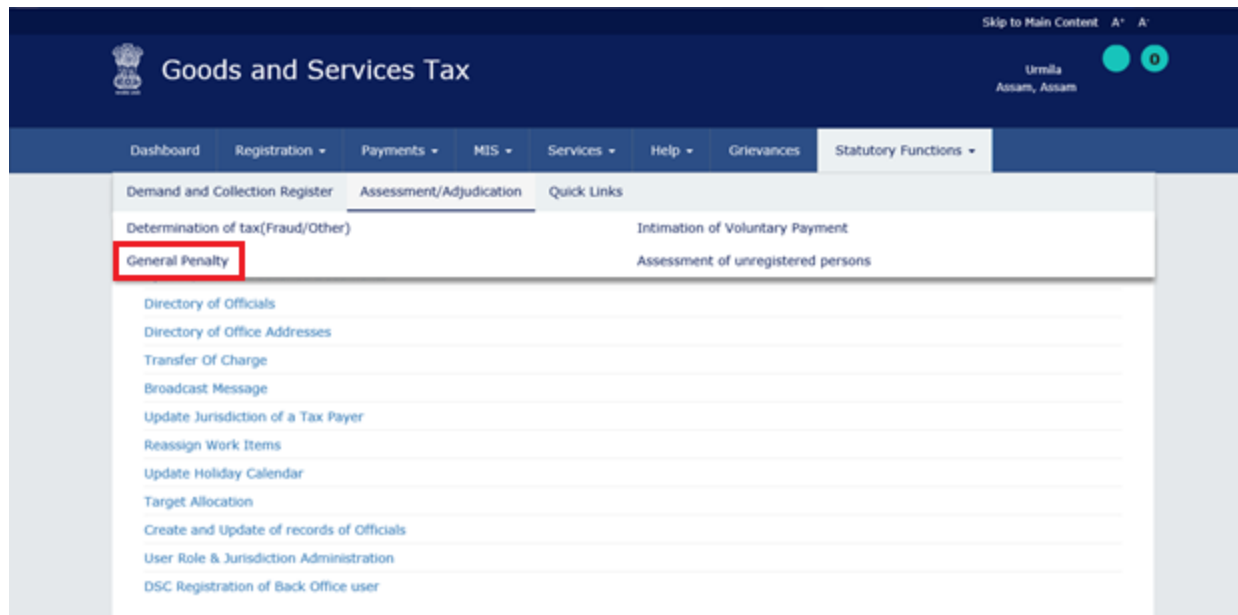
**Note:** On this page, the NOTICES tab is selected by default.

[Go back to the Main Menu](#)

## A. Suo Moto

To Suo Moto, i.e. initiate a new proceeding on a person liable to pay a general penalty, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > General Penalty** option.



4. Search page is displayed. Click the **SUO MOTO PROCEEDING** button.

5. Suo Moto page is displayed. The "Proceeding Type" field gets auto-populated with "General Penalty". Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer and then click the **GO** button. This will enable the **CREATE** button.

**Goods and Services Tax**

Urmila Assam, Assam 4 0

Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard > General Penalty > Suo Moto English

**Proceeding Type\***

General Penalty

**GSTIN/UIN/Temporary Id\***

Enter GSTIN GO

**Financial Year\***

Select

**Tax Period\***

**From** **To**

Select Select Select Select

BACK CREATE


For Unregistered Person [Click here](#) to create Temp id

**Note 1:** Six fields are mandatory. You must enter the required data in these six fields to proceed.

**Note 2:** To create Temporary Id of an unregistered taxpayer, you can click the **Click here** hyperlink provided on the left-below side of the page. To know more on how to create a Temporary ID, refer to the [Suo Moto Registration User Manual](#).

6. Select the **Financial Year** from the drop-down list.
7. Select the Tax Period from the **From** and **To** drop-down lists.
8. Click the **CREATE** button.

Skip to Main Content A+ A-

 **Goods and Services Tax**

Urmila v  
Assam, Assam

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Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard > General Penalty > Suo Moto English

**Proceeding Type\*** General Penalty **GSTIN/UIN/Temporary Id\*** 18AJIPA1572EABZ **GO** **Financial Year\*** 2017-2018

**Tax Period\***

From		To	
JUL	2017	NOV	2017

BACK CREATE

For Unregistered Person [Click here](#) to create Temp id

9. The Success popup is displayed. Click the **CONTINUE** button.

Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard > General Penalty > Suo Moto English


**Proceeding Type\*** General Penalty **GSTIN/UIN/Temporary Id\*** 18AJIPA1572EABZ **GO** **Financial Year\*** 2017-2018

**Tax Period\***

From		To	
JUL	2017	NOV	2017

BACK CREATE

For Unregistered Person [Click here](#) to create Temp id



## Success

ARN/Case Id: AD180618000071H has been generated successfully

CONTINUE

10. **Case Detail** page is displayed. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case by operating on the five tabs provided at the left-hand side of the page: NOTICES, REPLIES, PROCEEDINGS, ORDERS and REFERENCES.

### Case Detail Page

**Goods and Services Tax**

Urmita  
Assam, Assam

Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard General Penalty Case Detail English

ARN: AD1806180000692 GSTIN/UIN/Temporary Id: 18AJIPA1572EABZ Date Of Application: 21/06/2018 Status: Pending for action by tax officer

**NOTICES** ADD NOTICE

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

**Note:** On this page, the NOTICES tab is selected by default.

[Go back to the Main Menu](#)

## B. Issue a Show Cause Notice (SCN)

To issue a Show Cause Notice (SCN) to a taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Reminder/Adjournment*) issued against the case created.

Goods and Services Tax

Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard > General Penalty > Case Detail

ARN: AD180618000071H GSTIN/UIN/Temporary Id: 18AJIPA1572EABZ Date Of Application: 22/06/2018 Status: Pending for action by tax officer

NOTICES ADD NOTICE

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

REPLIES PROCEEDINGS ORDERS REFERENCES

**Note:** Current application **Status** as displayed is "Pending for action by tax officer".

- Click **ADD NOTICE** to open the drop-down list and select **SHOW CAUSE NOTICE**.

Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard > General Penalty > Case Detail

ARN: AD180618000071H GSTIN/UIN/Temporary Id: 18AJIPA1572EABZ Date Of Application: 22/06/2018 Status: Pending for action by tax officer

NOTICES ADD NOTICE

REMINDER SHOW CAUSE NOTICE ADJOURNMENT

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

REPLIES PROCEEDINGS ORDERS REFERENCES

- The SCN page is displayed. The **Type** and the **Financial Year** fields are auto-populated. Enter the required data in the other four mandatory fields to proceed.

**Goods and Services Tax**

Urmila - Assam, Assam

Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard: General Penalty Case Detail English

ARN: AD180618000073H GSTIN/UDN/Temporary ID: 18AJ1PA1572EAZB Date Of Application: 22/06/2018 Status: Pending for action by tax officer

**NOTICES**

REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

Type: SHOW CAUSE NOTICE

Section Number\* (Max 25 Char)

Reference Number\* (Reference Number, Generate Reference Number)

Personal Hearing Date (DD/MM/YYYY)

Personal Hearing Time (HH:MM)

Venue (Max 125 char)

Due Date to Reply\* (DD/MM/YYYY)

Financial Year\* (2017-2018)

Attachments\* (Choose File, No file chosen)

Only one PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW ISSUE WITH DSC

**Note:** If you fill any one of the three non-mandatory fields—**Personal Hearing Date**, **Personal Hearing Time** and **Venue**, all these three fields will become mandatory.

4. Enter the relevant section in the **Section Number** field.
5. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
6. In case it is required to provide taxpayer the opportunity of personal hearing, click the calendar and select the date to enter it in the **Personal Hearing Date** field.
7. In the **Personal Hearing Time** field, click time-calendar and select the time—hours and minutes.
8. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
9. In the **Due Date to Reply** field, click calendar and select the date to enter.
10. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing SCN.
11. Click **PREVIEW** and a system-generated draft SCN gets downloaded into your machine as displayed.

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

Type  
SHOW CAUSE NOTICE

Section Number\*  
125

Personal Hearing Date\*  
29/06/2018


Personal Hearing Time\*  
14:00

Due Date to Reply\*  
29/06/2018

Financial Year\*  
2017-2018


Reference Number\*  
ZA180618000223V  
[Generate Reference Number](#)

Venue\*  
Gurgaon

Attachments\*  
Choose File No file chosen  
  
DRC03\_18AJ1PA1572EAB\_20180607080819 (1).pdf

File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW ISSUE WITH DSC

 UP\_NOTICE\_SEC125.pdf

12. Check the system-generated draft notice carefully to rule out any discrepancy.

**Office of Deputy Commissioner  
Jurisdiction: Assam, State/UT: Assam**

Reference No: ZA180618000223V

Date: 24/06/2018

To  
GSTIN/Temporary Id: 18AJIPA1572EAZB  
Name: ANGAD JASBIRSINGH ARORA  
Address : 10, dsf, asdf, Jorhat, Assam, 785001

**F.Y. : 2017-2018**

**Show cause notice under section 125 for imposition of penalty**

Based on the reasons mentioned in the attached Annexure, it appears that you have committed an offence or an act of omission under section (as mentioned in table below) of the Act, for which you are liable to a penalty.

Now, therefore, you are directed to show cause as to why penalty should not be imposed for the offence / act of omission mentioned in the Annexure. You are required to furnish your reply along with relevant documents by the date mentioned in the table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

**Details of personal hearing etc.**

Sr. No.	Particulars	Details
1	Section under which show cause notice is issued	125
2	Date by which reply has to be submitted	29/06/2018
3	Date of Personal Hearing	29/06/2018
4	Time of Personal Hearing	14:00
5	Venue where Personal Hearing will be held	Gurgaon

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: Assam

13. Go back to the SCN page. Click **ISSUE with DSC**.

ARN	GSTIN/UIN/Temporary Id	Date Of Application	Status
AD180618000071H	18AJIPA1572EABZ	22/06/2018	Pending for action by tax officer

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

**Type**

SHOW CAUSE NOTICE

**Section Number\***

125

**Reference Number\***

ZA180618000223V

[Generate Reference Number](#)

**Personal Hearing Date \***

29/06/2018

**Personal Hearing Time\***

14:00

**Venue\***

Gurgaon

**Due Date to Reply\***


29/06/2018

**Financial Year\***

2017-2018

**Attachments\***

[Choose File](#) No file chosen

 DRC03\_18AJIPA1572EABZ\_20180607080819 (1).pdf

File with PDF or JPEG format is only allowed


Maximum 4 files and 5 MB for each file allowed

[BACK](#) [PREVIEW](#) [ISSUE WITH DSC](#)

14. The **Issue Notice/Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC**.

Dashboard
Submit Application
English

ARN	Date	GSTIN
AD180618000071H	26/06/2018	18AJIPA1572EABZ



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? [Click here for help](#)

[ISSUE WITH DSC](#)

15. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard
English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

[OK](#)

16. The updated **Case Detail** page is displayed, with the table containing the record of the SCN just issued and the **Status** updated to "Pending for reply by taxpayer".

Dashboard > General Penalty > Case Detail

English

ARN: AD180618000071H | GSTIN/UIN/Temporary Id: 18AJIPA1572EABZ | Date Of Application: 22/06/2018 | Status: Pending for reply by taxpayer

NOTICES | ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply	Section Number	Attachments
SHOW CAUSE NOTICE	ZA1806180002550	26/06/2018	30/06/2018	125	Doc1.pdf GP_NOTICE_ZA1806180002550_20180626114740.pdf

REPLIES | PROCEEDINGS | ORDERS | REFERENCES

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the SCN to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

[Go back to the Main Menu](#)

## C. Issue a Reminder, if needed

To issue a Reminder to a taxpayer who has neither replied to the SCN within time specified nor attended a personal hearing, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Reminder/Adjournment*) issued against the case created.

Goods and Services Tax

Urnula - Assam, Assam

Dashboard | Registration - | Payments - | Services - | Help - | Grievances | Statutory Functions -

Dashboard > General Penalty > Case Detail

English

ARN: AD1806180000692 | GSTIN/UIN/Temporary Id: 18AJIPA1572EABZ | Date Of Application: 21/06/2018 | Status: Pending for reply by taxpayer

NOTICES | ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply	Section Number	Attachments
REMINDER	180002201	23/06/2018	26/06/2018	125	GP (34).pdf GP_NOTICE_ZA1806180002201_20180623120044.pdf

REPLIES | PROCEEDINGS | ORDERS | REFERENCES

2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.

The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Dashboard', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', and 'Statutory Functions'. The main header displays 'Urmila - Assam, Assam' with notification and login icons. The breadcrumb trail is 'Dashboard > General Penalty > Case Detail'. The case details section shows ARN: AD1806180000692, GSTIN/UDN/Temporary Id: 18AJIPA1572EAZB, Date Of Application: 21/06/2018, and Status: Pending for reply by taxpayer. On the left, a sidebar lists 'NOTICES', 'REPLIES', 'PROCEEDINGS', 'ORDERS', and 'REFERENCES'. The 'ADD NOTICE' dropdown menu is open, showing options: 'REMINDER' (highlighted), 'SHOW CAUSE NOTICE', and 'ADJOURNMENT'. Below the menu, a table lists notices with columns: Reference Number, Issue Date, Due Date to Reply, Section Number, and Attachments. The first entry has Reference Number 180002201, Issue Date 23/06/2018, Due Date to Reply 26/06/2018, Section Number 125, and Attachments GP (34).pdf and GP\_NOTICE\_ZA1806180002201\_20180623120044.pdf.

3. The **REMINDER** page is displayed. The **Type** and the **Section Number** fields are auto-populated. Enter the required data in the other four mandatory fields to proceed.

The screenshot shows the 'REMINDER' page. The top navigation bar and breadcrumb trail are the same as in the previous screenshot. The case details section is identical. The left sidebar is the same. The main form area has the following fields: 'Type' (REMINDER), 'Section Number' (125), 'Reference Number' (with a 'Generate Reference Number' hyperlink), 'Personal Hearing Date' (calendar icon), 'Personal Hearing Time' (time icon), 'Venue' (text input, Max 125 char), 'Due Date to Reply' (calendar icon), 'Reminder No.' (dropdown menu), and 'Attachments' (with a 'Choose File' button and 'No file chosen' text). A red asterisk indicates mandatory fields. At the bottom, there are 'BACK', 'PREVIEW', and 'ISSUE WITH DSC' buttons.

**Note:** If you fill any one of the three non-mandatory fields—**Personal Hearing Date**, **Personal Hearing Time** and **Venue**, all these three fields will become mandatory.

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In case it is required to provide taxpayer the opportunity of personal hearing, click the calendar and select the date to enter it in the **Personal Hearing Date** field.
6. In the **Personal Hearing Time** field, click time-calendar and select the time—hours and minutes.
7. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
8. In the **Due Date to Reply** field, click calendar and select the date to enter.
9. Select Reminder number from the drop-down list in the **Reminder No.** field.

Reminder No.\*  
  
Reminder no. 1 already issued.

**Note:** After the issue of SCN, you can send only 3 Reminders. If you had already sent first reminder, system would not allow you to select 1 as displayed.

10. Click **Choose File** to upload the document(s), if required, from your machine that state the reasons of issuing this Reminder.
11. Click **PREVIEW** and a system-generated draft Reminder gets downloaded into your machine.

PNR	Issuing/Issued Remissionary ID	Date of Application	Status
AD1806180000692	18AJIPA1572EAZB	21/06/2018	Pending for reply by taxpayer

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

**Type**

REMINDER

**Section Number\***

125

**Reference Number\***

ZA180618000225R

\* Indicates mandatory fields

[Generate Reference Number](#)

**Personal Hearing Date \***

28/06/2018

**Personal Hearing Time\***

14:00

**Venue\***

Gurgaon

**Due Date to Reply\***


28/06/2018

**Reminder No.\***

2

**Attachments\***

[Choose File](#) No file chosen

 GP\_NOTICE\_ZA1806180002201\_20180623120044.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

[BACK](#)
[PREVIEW](#)
[ISSUE WITH DSC](#)

12. Check the system-generated draft reminder carefully to rule out any discrepancy.

Office of Deputy Commissioner  
Jurisdiction: Assam, State/UT: Assam

Reminder - 2

Reference No: ZA180618000225R

Date: 24/06/2018

To  
GSTIN/Temporary Id: 18AJIPA1572EABZ  
Name: ANGAD JASBIRSINGH ARORA  
Address : 10, dsf, asdf, Jorhat, Assam, 785001

SCN Reference No: ZA1806180002201

Date: 23/06/2018

Previous reminder reference no:  
ZA180618000205T

Dated: 22/06/2018

Reminder

With reference to the show cause notice referred above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.

You are once again requested to furnish the reply by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

You are also requested to bring documents mentioned in the attached annexure relating to case on the date of hearing and other information called therein.

Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	28/06/2018
2.	Date of Personal Hearing	28/06/2018
3.	Time of Personal Hearing	14:00
4.	Venue where Personal Hearing will be held	Gurgaon

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: Assam

13. Go back to the Reminder page. Click **ISSUE with DSC**.

ARN	Signature/Gstin/Temporary ID	Date Of Application	Status
AD1806180000692	18AJIPA1572EAB	21/06/2018	Pending for reply by taxpayer

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

Type

REMINDER

Section Number\*

125

Reference Number\*

ZA180618000225R

Generate Reference Number

Personal Hearing Date \*

28/06/2018

Personal Hearing Time\*

14:00

Venue\*

Gurgaon

Due Date to Reply\*

28/06/2018

Reminder No.\*

2

Attachments\*

Choose File No file chosen

GP\_foTSCe\_ZA1806180002201\_20180623120044.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK


PREVIEW

ISSUE WITH DSC

14. The **Issue Notice/Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC**.

Dashboard Submit Application English

ARN	Date	GSTIN
AD1806180000692	26/06/2018	18AJIPA1572EAB



### Warning

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- DSC is compulsory for Companies & LLP
- Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

15. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

- The updated **Case Detail** page is displayed, with the table containing the record of the second reminder just issued and the **Status** updated to "Reminder No. 2 Issued".

Dashboard > General Penalty > Case Detail English

ARN <b>AD1806180000692</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date Of Application <b>21/06/2018</b>	Status <b>Reminder No. 2 Issued</b>
-------------------------------	---	--	--

NOTICES	ADD NOTICE +
REPLIES	
PROCEEDINGS	
ORDERS	
REFERENCES	

Type	Reference Number	Issue Date	Due Date to Reply	Section Number	Attachments
REMINDER	ZA180618000256M	26/06/2018	30/06/2018	125	Doc1.pdf GP_REMINDER_ZA180618000256M_201806261211
ADJOURNMENT	ZA180618000226P	24/06/2018	12/07/2018	125	GP (22).pdf
SHOW CAUSE NOTICE	ZA1806180002201	23/06/2018	26/06/2018	125	GP (34).pdf GP_NOTICE_ZA1806180002201_2018062312004
REMINDER	ZA180618000205T	22/06/2018	25/06/2018	125	GP (34).pdf GP_REMINDER_ZA180618000205T_201806220235
SHOW CAUSE NOTICE	ZA180618000204V	22/06/2018	26/06/2018	125	GP_REMINDER.pdf GP_NOTICE_ZA180618000204V_2018062202384

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the Reminder(s) to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

[Go back to the Main Menu](#)

## D. View Replies by the Taxpayer, if any

To view replies submitted by the taxpayer, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the taxpayer.

The screenshot shows the 'Goods and Services Tax' portal. The left sidebar has a menu with 'NOTICES', 'REPLIES' (highlighted with a red box), 'PROCEEDINGS', 'ORDERS', and 'REFERENCES'. The main content area displays case details for ARN AD1806180000692, GSTIN/UIN/Temporary Id 18AJ1PA1572EABZ, Date of Application 21/06/2018, and Status Pending for reply by taxpayer. A table lists the following data:

Notice Type	Reply Filed Against	Reply Date	Option for Personal Hearing	Attachments
Show Cause Notice	ZA180618000205T	22/06/2018	Y	GP.(22).pdf GP_REPLY_ZA180618000205T20180622082039.pdf

2. Click the documents in the **Attachments** section to download and ascertain their contents.

This screenshot is identical to the previous one, but the 'Attachments' column in the table is highlighted with a red box. The data in the table remains the same:

Notice Type	Reply Filed Against	Reply Date	Option for Personal Hearing	Attachments
Show Cause Notice	ZA180618000205T	22/06/2018	Y	GP.(22).pdf GP_REPLY_ZA180618000205T20180622082039.pdf

3. Here's a sample Reply that would have been filed by the taxpayer.

**Reply to notice issued for imposition of penalty**

1. GSTIN/ID	18AJIPA1572EABZ	
2. Legal name	ANGAD JASBIRSINGH ARORA	
3. Trade name, if any	Angad Provision	
4. Details of notice vide which additional information sought	Notice No.: ZA180618000082V	Notice date: 14/06/2018
5. Reply	85347583748957	
6. Documents filed		

7.Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory: ANGAD  
ARORA  
Designation: Manager  
Date: 14/06/2018

**Note:**

- If reply to notice furnished by taxable person within 15 days or extended period is satisfactory, then proceedings can be dropped by issuing order to that effect and no further action shall be taken in this regard.
- If reply to notice furnished by taxable person within 15 days or extended period is not satisfactory, then officer shall issue the order for imposing penalty.

[Go back to the Main Menu](#)

## E. Issue an Adjournment, if needed

To update adjournment details for a taxpayer who has filed an application of extension offline, perform following steps:

**Note:** You can approve Adjournment maximum 3 times. If you reject adjournment, the tax payer will have to furnish explanation or attend the personal hearing on the date specified in the SCN.

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Reminder/Adjournment*) issued against the case created.

The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Skip to Main Content', 'A+', and 'Urmla - Assam, Assam'. The main navigation bar has links for 'Dashboard', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', and 'Statutory Functions'. The breadcrumb trail is 'Dashboard / General Penalty / Case Detail'. The case details are: ARN: AD1806180000692, GSTIN/UN/Temporary Id: 18A11PA1572EABZ, Date Of Application: 21/06/2018, Status: Pending for reply by taxpayer. The 'NOTICES' tab is active, and the 'ADD NOTICE' dropdown menu is open, showing options: REMINDER, SHOW CAUSE NOTICE, and ADJOURNMENT. The 'ADJOURNMENT' option is highlighted. The table below shows the details of the adjournment: Reference Number: 180002201, Issue Date: 23/06/2018, Due Date to Reply: 26/06/2018, Section Number: 125, and Attachments: GP (34).pdf, GP\_NOTICE\_ZA1806180002201\_20180623120044.pdf.

Reference Number	Issue Date	Due Date to Reply	Section Number	Attachments
180002201	23/06/2018	26/06/2018	125	GP (34).pdf GP_NOTICE_ZA1806180002201_20180623120044.pdf

- Click **ADD NOTICE** to open the drop-down list and select Adjournment.

The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Skip to Main Content', 'A+', and 'Urmla - Assam, Assam'. The main navigation bar has links for 'Dashboard', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', and 'Statutory Functions'. The breadcrumb trail is 'Dashboard / General Penalty / Case Detail'. The case details are: ARN: AD1806180000692, GSTIN/UN/Temporary Id: 18A11PA1572EABZ, Date Of Application: 21/06/2018, Status: Pending for reply by taxpayer. The 'NOTICES' tab is active, and the 'ADD NOTICE' dropdown menu is open, showing options: REMINDER, SHOW CAUSE NOTICE, and ADJOURNMENT. The 'ADJOURNMENT' option is highlighted. The table below shows the details of the adjournment: Reference Number: 180002201, Issue Date: 23/06/2018, Due Date to Reply: 26/06/2018, Section Number: 125, and Attachments: GP (34).pdf, GP\_NOTICE\_ZA1806180002201\_20180623120044.pdf.

Reference Number	Issue Date	Due Date to Reply	Section Number	Attachments
180002201	23/06/2018	26/06/2018	125	GP (34).pdf GP_NOTICE_ZA1806180002201_20180623120044.pdf

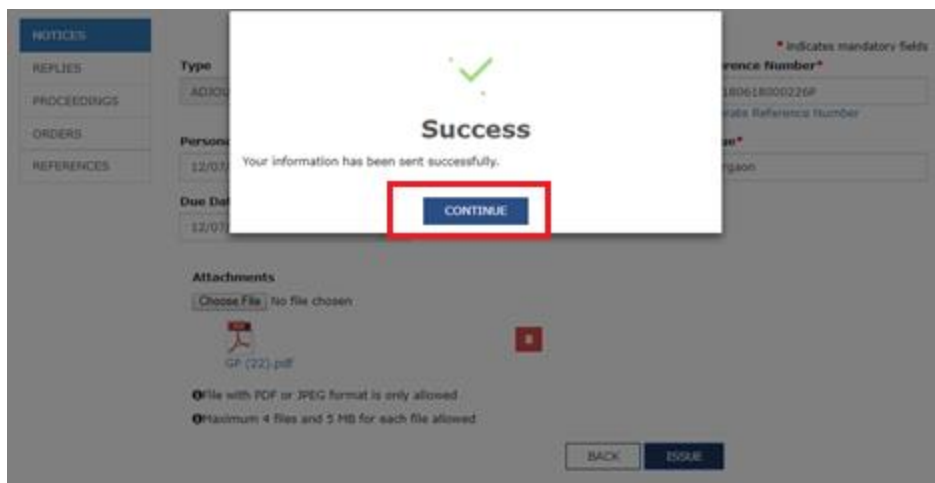
- The Adjournment page is displayed. The **Type** and the **Section Number** fields are auto-populated. Enter the required data in the other two mandatory fields to proceed.

The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Skip to Main Content', 'A+', and 'Urmla - Assam, Assam'. The main navigation bar has links for 'Dashboard', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', and 'Statutory Functions'. The breadcrumb trail is 'Dashboard / General Penalty / Case Detail'. The case details are: ARN: AD1806180000692, GSTIN/UN/Temporary Id: 18A11PA1572EABZ, Date Of Application: 21/06/2018, Status: Pending for reply by taxpayer. The 'NOTICES' tab is active, and the 'ADJOURNMENT' page is displayed. The page shows the following fields: Type (ADJOURNMENT), Section Number (125), Reference Number (180002201), Personal Hearing Date (DD/MM/YYYY), Personal Hearing Time (HH:MM), Venue (Max 125 char), and Due Date to Reply (DD/MM/YYYY). The 'Reference Number' and 'Due Date to Reply' fields are highlighted with red boxes, indicating they are mandatory. The 'Generate Reference Number' hyperlink is also highlighted. The 'Attachments' section shows 'Choose File' and 'No file chosen'. The 'File with PDF or JPEG format is only allowed' and 'Maximum 4 files and 5 MB for each file allowed' messages are displayed. The 'BACK' and 'ISSUE' buttons are at the bottom.

**Note:** If you fill any one of the three non-mandatory fields—**Personal Hearing Date**, **Personal Hearing Time** and **Venue**, all these three fields will become mandatory.

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

5. In case it is required to provide taxpayer the opportunity of personal hearing, click the calendar and select the date to enter it in the **Personal Hearing Date** field.
6. In the **Personal Hearing Time** field, click time-calendar and select the time—hours and minutes.
7. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
8. In the **Due Date to Reply** field, click the calendar and select the date to enter it.
9. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this Adjournment.
10. Click the **ISSUE** button.
11. A success message pops up on the screen. Click **CONTINUE**.



12. The updated **Case Detail** page is displayed, with the table containing the record of the Adjournment just issued. Also, system would send the intimation to the taxpayer via email and SMS, and make this Adjournment notice available on the taxpayer's dashboard.

**Goods and Services Tax**

Urmila ▾  
Assam, Assam

4 0

Dashboard Registration ▾ Payments ▾ Services ▾ Help ▾ Grievances Statutory Functions ▾

Dashboard > General Penalty > Case Detail English

ARN **AD1806180000692** GSTIN/UIN/Temporary Id **18AJIPA1572EABZ** Date Of Application **21/06/2018** Status **Pending for reply by taxpayer**

NOTICES ADD NOTICE ▾

Type	Reference Number	Issue Date	Due Date to Reply	Section Number	Attachments
ADJOURNMENT	ZA1806180000226P	24/06/2018	12/07/2018	125	GP (2)
SHOW CAUSE NOTICE	ZA18061800002201	23/06/2018	26/06/2018	125	GP (3) GP_NOTICE_ZA180618000

**Note 1:** Intimation of issue of adjournment will be sent to taxpayer via email and SMS. It will also be available on taxpayer's dashboard.

[Go back to the Main Menu](#)

## F. Record Personal Hearing Proceedings, if any

To update the proceeding details related to Personal Hearing, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab. This tab displays a table of all the records of the proceedings' you would update.

Dashboard Registration ▾ Payments ▾ Services ▾ Help ▾ Grievances Statutory Functions ▾

Dashboard > General Penalty > Case Detail English

ARN **AD1806180000511** GSTIN/UIN/Temporary Id **18AJIPA1572EABZ** Date Of Application **14/06/2018** Status **Pending for reply by taxpayer**

NOTICES ADD PROCEEDINGS ▾

Type	Date	Attachments
No Records Found		

- Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions | English

Dashboard > General Penalty > Case Detail

ARN	GSTIN/UIN/Temporary Id	Date Of Application	Status
AD180618000051J	18AJIPA1572EABZ	14/06/2018	Pending for reply by taxpayer

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

ADD PROCEEDINGS

PERSONAL HEARING

Date

Attachments

No Records Found

- PERSONAL HEARING page is displayed. The **Type** field is auto-populated. Enter **Date** by clicking the calendar icon and selecting the date when Personal Hearing was conducted.

ARN: AD180618000051J | GSTIN/UIN/Temporary Id: 18AJIPA1572EABZ | Date Of Application: 14/06/2018 | Status: Pending for reply by taxpayer

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

Type: PERSONAL HEARING

Proceeding for the day\*  
Proceeding for the day

Date\*  
DD/MM/YYYY

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

- Type the required text in the **Proceeding for the day** field.

ARN: AD180618000051J | GSTIN/UIN/Temporary Id: 18AJIPA1572EABZ | Date Of Application: 14/06/2018 | Status: Pending for reply by taxpayer

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

Type: PERSONAL HEARING

Proceeding for the day\*  
Proceeding for the day

Date\*  
DD/MM/YYYY

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

- Click **Choose File** to select the documents related to the Personal Hearing, if any.

6. Click the **SUBMIT** button.

The screenshot shows the 'Case Detail' page for a General Penalty. The top navigation bar includes Dashboard, Registration, Payments, Services, Help, Grievances, and Statutory Functions. The breadcrumb trail is Dashboard > General Penalty > Case Detail. The case information is displayed in a yellow header: ARN AD180618000051J, GSTIN/UIN/Temporary Id 18AJIPA1572EABZ, Date Of Application 14/06/2018, and Status Pending for reply by taxpayer. On the left, a sidebar menu has options: NOTICES, REPLIES, PROCEEDINGS (selected), ORDERS, and REFERENCES. The main form area has a 'Type' dropdown set to 'PERSONAL HEARING'. Below it, a text box contains 'Proceeding for the day\*' and 'Furnished Reply to Notice No. ZA180618000082V'. To the right, the 'Date' is set to 22/06/2018. The 'Attachments' section shows a 'Choose File' button and a file named 'GP (22).pdf'. A red box highlights the 'SUBMIT' button at the bottom right.

7. The updated **Case Detail** page is displayed, with the table containing the record of the Personal Hearing just submitted.

The screenshot shows the 'Case Detail' page after submission. The case information remains the same. The 'PROCEEDINGS' tab is selected in the sidebar. A table with three columns: Type, Date, and Attachments is displayed. The table contains one row: PERSONAL HEARING, 22/06/2018, GP (22).pdf. A red box highlights the table.

Type	Date	Attachments
PERSONAL HEARING	22/06/2018	GP (22).pdf

[Go back to the Main Menu](#)

## G. Record other Communications related to the case, if any

To record any other communications related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the References tab. This tab displays a table of all the records of the References so far updated.

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions | English

Dashboard > General Penalty > Case Detail

ARN: AD1806180000421 | GSTIN/UIN/Temporary Id: 18AJ1PA1572EABZ | Date Of Application: 07/06/2018 | Status: Reply furnished, pending for order by tax officer

NOTICES | REPLIES | PROCEEDINGS | ORDERS | **REFERENCES**

**ADD REFERENCE**

COMMUNICATION

REFERENCES OF CASE

Communication Type	Delivered by	Date	Attachments
No Records Found			

- Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions | English

Dashboard > General Penalty > Case Detail

ARN: AD1806180000421 | GSTIN/UIN/Temporary Id: 18AJ1PA1572EABZ | Date Of Application: 07/06/2018 | Status: Reply furnished, pending for order by tax officer

NOTICES | REPLIES | PROCEEDINGS | ORDERS | **REFERENCES**

**ADD REFERENCE**

COMMUNICATION

REFERENCES OF CASE

Communication Type	Delivered by	Date	Attachments
No Records Found			

- COMMUNICATION** page is displayed. Enter **Date**, **Type of Communication** and click **Choose File** to select the documents related to this communication, if any.

NOTICES | REPLIES | PROCEEDINGS | ORDERS | **REFERENCES**

**Type**

COMMUNICATION

**Date\***

24/06/2018

**Type of Communication \***

POST

**Attachments**

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

**Note:** If you select, the **Type of Communication** as **Special Messenger**, you must fill the name of the person, who delivered this communication, in the **Delivered by** field.

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

**Type**  
COMMUNICATION

**Type of Communication \***  
SPECIAL MESSENGER

**Date \***  
28/06/2018

**Delivered by \***  
28/06/2018

**Attachments**  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

4. Click the **SUBMIT** button.

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

**Type**  
COMMUNICATION

**Type of Communication \***  
POST

**Date \***  
24/06/2018

**Attachments**  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

5. The updated **Case Detail** page is displayed, with the table containing the record of the communication just submitted.

Dashboard Registration Payments Services Help Grievances Statutory Functions English

Dashboard > General Penalty > Case Detail

ARN: AD1806180000421 GSTIN/UIN/Temporary Id: 18AJ1PA1572EABZ Date Of Application: 07/06/2018 Status: Reply furnished, pending for order by tax officer

ADD REFERENCE

Type	Communication Type	Delivered by	Date	Attachments
COMMUNICATION	POST	-NA-	24/06/2018	-NA-

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

[Go back to the Main Menu](#)

## H. Record References related to the case, if any

To record the References related to the case such as invoices, offline calculations, etc., perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the References tab. This tab displays a table of all the records of the References' you would update.

The screenshot shows the 'Case Detail' page for a taxpayer. The top navigation bar includes 'Dashboard', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', and 'Statutory Functions'. Below this, the breadcrumb trail is 'Dashboard > General Penalty > Case Detail'. The page header displays the ARN (AD1806180000421), GSTIN/UIN/Temporary Id (18AJIPA1572EABZ), Date Of Application (07/06/2018), and Status (Reply furnished, pending for order by tax officer). On the left, a sidebar menu lists 'NOTICES', 'REPLIES', 'PROCEEDINGS', 'ORDERS', and 'REFERENCES'. The 'REFERENCES' tab is highlighted with a red box. A dropdown menu for 'ADD REFERENCE' is open, showing options for 'COMMUNICATION' and 'REFERENCES OF CASE'. The main content area shows a table with columns 'Communication Type', 'Delivered by', 'Date', and 'Attachments', but it displays 'No Records Found'.

2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

This screenshot is similar to the previous one, but the 'ADD REFERENCE' dropdown menu is open, and the 'REFERENCES OF CASE' option is highlighted with a red box. The 'REFERENCES' tab in the sidebar is also highlighted with a red box. The table below still shows 'No Records Found'.

3. **REFERENCES OF CASE** page is displayed. The **Date** field is auto-populated with the system date. Click **Choose File** to upload the documents related to References of Case.

ARN	GSTIN/UIN/Temporary Id	Date Of Application	Status
AD180618000042I	18AJIPA1572EAB	07/06/2018	Reply furnished, pending for order by tax officer

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**REFERENCES**

**Type**

REFERENCES OF CASE

**Attachments**

Choose File No file chosen

GP (34).pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

**Date**

24/06/2018

BACK SUBMIT

- Click the **SUBMIT** button.
- The updated **Case Detail** page is displayed, with the table containing the record of the References of Case just submitted.

ARN	GSTIN/UIN/Temporary Id	Date Of Application	Status
AD180618000042I	18AJIPA1572EAB	07/06/2018	Reply furnished, pending for order by tax officer

NOTICES	ADD REFERENCE +
REPLIES	
PROCEEDINGS	
ORDERS	
<b>REFERENCES</b>	

Type	Communication Type	Delivered by	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	24/06/2018	GP (34).pdf

[Go back to the Main Menu](#)

## I. Issue Penalty order u/s 125

To issue Penalty order u/s 125 against case created, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.

Dashboard > General Penalty > Case Detail English

ARN <b>AD180618000042I</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date Of Application <b>07/06/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
No Records Found			

- Click **ADD ORDER** to open the drop-down list and select **GENERAL PENALTY ORDER**.

Dashboard > General Penalty > Case Detail English

ARN <b>AD180618000042I</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date Of Application <b>07/06/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER ▾

GENERAL PENALTY ORDER  
DROP PROCEEDING

Type	Order Number	Order Date	Attachments
No Records Found			

- GENERAL PENALTY ORDER** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, **Section Number**, **Tax Period** and the **Financial Year** fields are auto-populated. Enter the required data in the other mandatory fields to proceed.

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

Type  
GENERAL PENALTY ORDER

Order Number \* ⓘ  
Reference Number  
[Generate Reference Number](#)

SCN Ref No \*  
ZA180618000219K

Date Of SCN \*  
23/06/2018

Due Date Of Payment \*  
DD/MM/YYYY ⓘ

Section Number \*  
125

Financial Year \*  
2017-2018

Tax Period \*

From		To	
AUG	2017	DEC	2017

Tax Period \*

From		To		Tax Rate	Turn Over	Act *
Month	Year	Month	Year			

ADD

Attachments \*

Choose File No file chosen

ⓘ File with PDF or JPEG format is only allowed  
ⓘ Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

ISSUE WITH DSC

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In the **Due Date of Payment** field, click calendar and select the date to enter.
- To add demand for each required month of the applicable tax period, select the **From** and **To** drop-down lists of the Tax period field. Click **ADD** to add more rows for entering demand for each month.

Tax Period \*

From		To		Tax Rate	Turn Over	Act *
Month	Year	Month	Year			
Month	Year	Month	Year			

ADD

Attachments \*

Choose File No file chosen

7. Scroll to the right and select the **Act** from the drop-down list. Also, select the **Place of Supply (POS)** from the drop-down list.

**Note:** POS is required only in case of IGST

Tax Rate	Turn Over	Act	Place of supply	Tax /Cess
		CGST	Select Place of Sup	
		IGST		
		CGST		
		SGST		
		CESS		

ADD

**Attachments\***  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

8. Again scroll to the right and in the **Penalty** field, enter the amount that the taxpayer must pay.

Place of supply	Tax /Cess	Interest	Penalty	Others
Select Place of Sup				

ADD

**Attachments\***  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

9. Click **Choose File** to upload the documents(s) from your machine that state the reasons of issuing this Order.
10. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine.
11. Check the system-generated draft ORDER carefully to rule out any discrepancy.

**Office of Deputy Commissioner**  
Jurisdiction: Assam, State/UT: Assam

Reference No: ZA180618000225J Date: 24/06/2018

To:  
GSTIN/Temporary ID: 18AJIPA1572EABZ  
Name: ANQAD JASBIR SINGH JARORA  
Address: 10, 6th, 1st, Jorhat, Assam, 785001

F.Y.: 2017-2018

SCN Reference No: ZA180618000109N Date: 16/06/2018

**Order under section 125 imposing penalty**

With reference to the above referred show cause notice issued to you for representing your case against the reasons stated in the Annexure attached thereto and on the basis of information available on record, following amount of penalty is imposed and reasons for the same are attached in the Annexure:

Amount of penalty imposed is mentioned in the table below:

Sr. No.	Tax Period		Act	POS (Place of Supply)	Penalty (Rs.)
	From	To			
1	AUG 2017	OCT 2017	SGST	Assam	5,000.00
2	AUG 2017	OCT 2017	CST	Assam	500.00
<b>Total</b>					<b>5,500.00</b>


You are hereby directed to make the payment by 29/06/2018 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature  
Name: Umima  
Designation: Deputy Commissioner  
Jurisdiction: Assam

13. Go back to the **GENERAL PENALTY ORDER** page. Click **ISSUE with DSC**.
14. The **Issue Notice/Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC**.

Dashboard > Submit Application English

ARN	Date	GSTIN
AD1806180000692	26/06/2018	18AJIPA1572EABZ



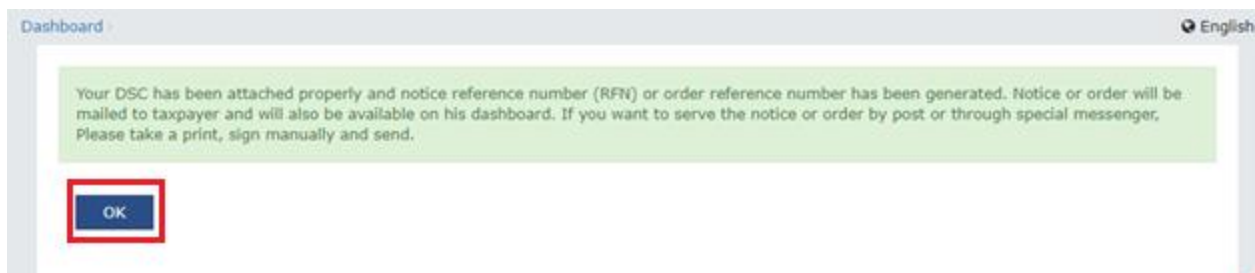
## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

15. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



16. The updated **Case Detail** page is displayed, with the table containing details of the **GENERAL PENALTY ORDER** you just issued and the **Status** updated to "**Order for creation of demand issued**".

Dashboard > General Penalty > Case Detail English

ARN <b>AD1806180000692</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date Of Application <b>21/06/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	---	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER +

Type	Order Number	Order Date	Attachments
GENERAL PENALTY ORDER	ZA1806180000258I	26/06/2018	Doc1.pdf GP_ORDER_ZA1806180000258I_20180626121915.pdf

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the Order to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

[Go back to the Main Menu](#)

## I. Drop Proceeding

To drop the proceedings, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.

Dashboard > General Penalty > Case Detail

English

ARN <b>AD180618000042I</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date Of Application <b>07/06/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
No Records Found			

- Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

Dashboard > General Penalty > Case Detail

English

ARN <b>AD180618000042I</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date Of Application <b>07/06/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER ▾

GENERAL PENALTY ORDER  
**DROP PROCEEDING**

Type	Order Number	Order Date	Attachments
No Records Found			

- DROP PROCEEDING** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, and the **Financial Year** fields are auto-populated.

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

Type  
DROP PROCEEDING

**Order Number \*** ⓘ  
Reference Number  
Generate Reference Number

SCN Ref No\*  
ZA180618000109N

Date Of SCN\*  
19/06/2018

Financial Year\*  
2017-2018

**Attachments \***  
Choose File No file chosen  
ⓘ File with PDF or JPEG format is only allowed  
ⓘ Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW ISSUE WITH DSC

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- Click **Choose File** to upload the document(s) from your machine that state the reasons of dropping this proceeding.
- Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine.
- Check the system-generated draft ORDER carefully to rule out any discrepancy.

Office of Deputy Commissioner  
Jurisdiction: Assam, State/UT: Assam

Reference No: ZA180618000232W  
Date: 24/06/2018  
To  
GSTIN/Temporary Id: 18AJPA1572EAB  
Name: ANGAD JASBIR SINGH ARORA  
Address: 10, dsf, asdf, Jorhat, Assam, 785001  
F.Y.: 2017-2018  
SCN Reference No: undefined  
Date: undefined

Order under section 125 for dropping the penalty proceedings  
With reference to the above referred show cause notice issued to you for representing your case against the reasons stated in the Annexure attached thereto and on the basis of information available on record, the penalty proceedings are hereby dropped for the reasons stated in the Annexure attached herewith.

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: Assam

- Go back to the **DROP PROCEEDING** page. Click **ISSUE with DSC**.
- The **Issue Notice/Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC**.

Dashboard · Submit Application English

ARN	Date	GSTIN
AD180618000055B	26/06/2018	18AJIPA1572EABZ

### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

10. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

11. The updated **Case Detail** page is displayed, with the new table containing the record of the **DROP PROCEEDING** Order you just issued and the **Status** updated to "**Order for dropping proceedings issued**".

Dashboard · General Penalty · Case Detail English

ARN AD180618000055B	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date Of Application 19/06/2018	Status Order for dropping proceedings issued
------------------------	---	-----------------------------------	---

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER +

Type	Order Number	Order Date	Attachments
DROP PROCEEDING	ZA180618000257K	26/06/2018	Doc1.pdf GP_DrpProcd_ZA180618000257K_20180626121435.pdf
GENERAL PENALTY ORDER	ZA1806180001120	2018-06-19	20180404ZA180418000007X (2) (2) (1).pdf GP_ORDER_ZA1806180001120_20180619041526.pdf

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the Order to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

[Go back to the Main Menu](#)

# Intimation of Voluntary Payment

## FAQs > Intimation of Voluntary Payment

### 1. Where can the taxpayer view the SCN and summary (GST DRC-01)?

After logging in to the GST portal, the taxpayers can navigate to **Services> User Services> View Additional Notices and Orders** option.

### 2. In case notice/order, etc. is issued by post/special messenger, where do I update details of the case?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Intimation of Voluntary Payment > Case Details > References > Communication** option.

### 3. In case I need to upload additional documents (invoices, offline calculations, etc.) related to a particular case on the GST Portal, where do I upload?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Intimation of Voluntary Payment > Case Detail > Reference > ADD REFERENCE > REFERENCES OF CASE** option.

### 4. Do I have to exclude the Period stayed by an order of a Court or Tribunal while computing the period of limitation for issuing the order?

Yes. In case, the notice is stayed by a Court or a similar matter stayed by court, the period stayed and the time spent during those proceedings shall be excluded in computing the period of limitation for issuing the order.

### 5. Can I drop proceedings for voluntary payments made without SCN?

No. You cannot drop proceedings for voluntary payments made without SCN. Only acknowledgement can be issued.

### 6. Can I issue acknowledgement for voluntary payments made against SCN?

No. You cannot issue acknowledgement for voluntary payments made against SCN. Acknowledgements can be issued only when you are satisfied with intimation of payment before SCN is issued.

### **7. What documents will the taxpayer receive, once I issue Acknowledgement?**

Taxpayer will receive two documents, i.e. Form GST DRC-04 generated by system and annexure uploaded by you, if any.

### **8. What documents will the taxpayer receive, once I issue the DROP PROCEEDING Order?**

Taxpayer will receive two documents, i.e. Form GST DRC-05 generated by system and annexure uploaded by you, if any.

# Manual > Intimation of Voluntary Payment

## How can I conduct Assessment/Adjudication proceedings on a person who has voluntarily made the payment?

To conduct Assessment/Adjudication proceedings on a person who has voluntarily made the payment, perform following steps:

- A. [Search for the ARN \(Application Reference Number\)](#)
- B. [View the Details of the Voluntary Payment](#)
- C. [Acknowledge the Voluntary Payment \(Form DRC - 04\)](#) or [Drop Proceeding \(Form DRC-05\)](#)
- D. [Record Other Communications related to the case, if any](#)
- E. [Record References related to the case, if any](#)

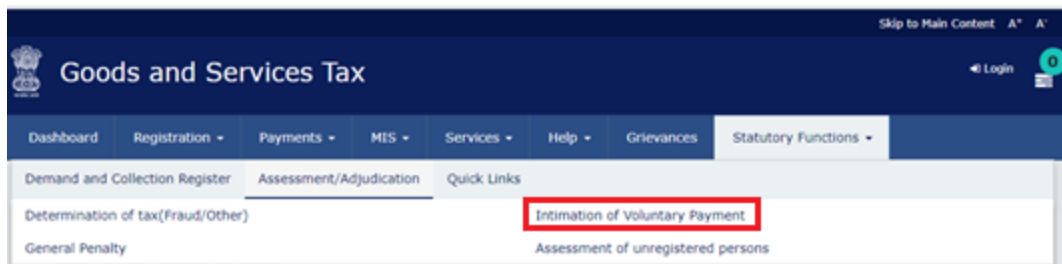
**Click each hyperlink above to know more.**

-

### A. Search for the ARN (Application Reference Number)

To search for a particular ARN (Application Reference Number) of the person who has voluntarily made the payment before the issue of an SCN, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Intimation of Voluntary Payment** option.



4. Search page is displayed. Choose any one of the five displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** (select from the drop-down list as shown) or **From Date & to Date**.

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions | English

Dashboard | Intimation of Voluntary Payment

## Search

**ARN**  
Enter ARN

**GSTIN**  
Enter GSTIN

**Status**  
Select  
 Select  
 Acknowledged  
 Pending for Action by Tax Officer  
 Proceedings dropped

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

**SEARCH**

**Note 1:** You must enter data in at least one field to proceed.

5. Click the **SEARCH** button.
6. Based on your search criteria, the required ARN or the list of the required ARNs of person (s) who have voluntarily made the payment gets displayed. Click the **ARN** hyperlink of the case you want to act on.

**Note:** Because we had selected **From Date & to Date** as our Search criteria, all those ARNs that were created in that period gets displayed.

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions | English

Dashboard | Intimation of Voluntary Payment

## Search

**ARN**  
Enter ARN

**GSTIN**  
Enter GSTIN

**Status**  
Select

**From Date**  
01/06/2018

**To Date**  
28/06/2018

**SEARCH**

**List of Application Reference Numbers (ARNs)**

ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD1806180000478	18AJ2PA1572EAB	ANGAD JASBIRSINGH ARORA	08/06/2018	Proceedings dropped
AD180618000045C	18AJ2PA1572EAB	ANGAD JASBIRSINGH ARORA	08/06/2018	Acknowledged
AD180618000046A	18AJ2PA1572EAB	ANGAD JASBIRSINGH ARORA	08/06/2018	Acknowledged
AD180618000052H	18AJ2PA1572EAB	ANGAD JASBIRSINGH ARORA	14/06/2018	Acknowledged
AD180618000044B	18AJ2PA1572EAB	ANGAD JASBIRSINGH ARORA	08/06/2018	Pending for Action by Tax Officer
AD1806180000367	18AJ2PA1572EAB	ANGAD JASBIRSINGH ARORA	07/06/2018	Proceedings dropped
AD180618000040H	18AJ2PA1572EAB	ANGAD JASBIRSINGH ARORA	07/06/2018	Acknowledged
AD180618000039S	18AJ2PA1572EAB	ANGAD JASBIRSINGH ARORA	07/06/2018	Acknowledged

7. Case Details page is displayed. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case by operating on the three tabs provided at the left-hand side of the page: APPLICATIONS, ORDERS and REFERENCES.

**Note:** On this page, the APPLICATIONS tab is selected by default.

## Case Details Page

Dashboard : Intimation of Voluntary Payment : Case Details English

ARN AD180618000045C	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date Of Application 08/06/2018	Status Pending for Action by Tax Officer
------------------------	---	-----------------------------------	---

APPLICATIONS	PRN	Attachment
ORDERS	IP1806180000013	DRC03_18AJIPA1572EABZ_20180608105211.pdf
REFERENCES		

[Go back to the Main Menu](#)

## B. View the Details of the Voluntary Payment

To view the details of the Voluntary Payment made by the taxpayer, perform following steps:

1. On the **Case Details** page of that particular taxpayer's application, select the **APPLICATIONS** tab if it is not selected by default. This tab displays all the PRNs (Payment Reference Number) of the voluntary payments made by the taxpayer, in a table.

Dashboard : Intimation of Voluntary Payment : Case Details English

ARN AD180618000045C	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date Of Application 08/06/2018	Status Pending for Action by Tax Officer
------------------------	---	-----------------------------------	---

APPLICATIONS	PRN	Attachment
ORDERS	IP1806180000013	DRC03_18AJIPA1572EABZ_20180608105211.pdf
REFERENCES		

2. Click the PRN Number hyperlink.

Dashboard : Intimation of Voluntary Payment : Case Details English

ARN AD180618000045C	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date Of Application 08/06/2018	Status Pending for Action by Tax Officer
------------------------	---	-----------------------------------	---

APPLICATIONS	PRN	Attachment
ORDERS	IP1806180000013	DRC03_18AJIPA1572EABZ_20180608105211.pdf
REFERENCES		

3. Details of Payment made are displayed. Click the hyperlink provided, to view the amount details deposited under various heads—IGST, CGST, SGST/UTGST and CESS.

**Note:** At any time, you can click the **BACK** button to go to the previous page.

Dashboard - Intimation of Voluntary Payment - Case Details English

ARN <b>AD180618000045C</b>	GSTIN/UTN/Temporary Id <b>18AJIPA1572EAB</b>	Date Of Application <b>08/06/2018</b>	Status <b>Pending for Action by Tax Officer</b>
-------------------------------	---	--	--

APPLICATIONS	Details of payment made including interest and penalty, if applicable							
ORDERS	Date	Description	Type of ledger	Payment Ref. No.	IGST(₹)	CGST(₹)	SGST/UTGST(₹)	CESS(₹)
REFERENCES	08/06/2018	Voluntary Payment	CASH	DC1806180000011	0.00	10.00	0.00	0.00

**BACK**

APPLICATIONS	Details of IGST			
ORDERS	Tax (₹)	Interest (₹)	Penalty (₹)	Others (₹)
REFERENCES	0.00	0.00	0.00	0.00

**BACK**

APPLICATIONS	Details of CGST			
ORDERS	Tax (₹)	Interest (₹)	Penalty (₹)	Others (₹)
REFERENCES	20.00	0.00	0.00	0.00

**BACK**

APPLICATIONS	Details of SGST/UTGST			
ORDERS	Tax (₹)	Interest (₹)	Penalty (₹)	Others (₹)
REFERENCES	0.00	0.00	0.00	0.00

**BACK**

APPLICATIONS	Details of CESS			
ORDERS	Tax (₹)	Interest (₹)	Penalty (₹)	Others (₹)
REFERENCES	0.00	0.00	0.00	0.00

**BACK**

[Go back to the Main Menu](#)

## C. (1) Acknowledge the Voluntary Payment (Form DRC - 04)

To acknowledge the Voluntary Payment made by the taxpayer, before issue of SCN, perform following steps:

1. On the **Case Details** page of that particular taxpayer's application, select the **ORDERS** tab.

Dashboard > Intimation of Voluntary Payment > Case Details English

ARN <b>AD180618000045C</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date Of Application <b>08/06/2018</b>	Status <b>Pending for Action by Tax Officer</b>
-------------------------------	--	--	--

APPLICATIONS  
**ORDERS**  
REFERENCES

ADD ORDER +

Order Type	Issue Date	Attachment
--No Records Found--		

**Note:** Current application **Status** as displayed is "Pending for action by tax officer".

- Click **ADD ORDER** to open the drop-down list and select **ISSUE ACKNOWLEDGEMENT**.

Dashboard > Intimation of Voluntary Payment > Case Details English

ARN <b>AD180618000045C</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date Of Application <b>08/06/2018</b>	Status <b>Pending for Action by Tax Officer</b>
-------------------------------	--	--	--

APPLICATIONS  
**ORDERS**  
REFERENCES

ADD ORDER +

ISSUE ACKNOWLEDGEMENT  
DROP PROCEEDING

Order Type	Issue Date	Attachment
--No Records Found--		

- ISSUE ACKNOWLEDGEMENT** page is displayed. Click the **Generate Reference Number** hyperlink to auto-populate the **Order Number** field.

Dashboard > Intimation of Voluntary Payment > Case Details English

ARN <b>AD180618000045C</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date Of Application <b>08/06/2018</b>	Status <b>Pending for Action by Tax Officer</b>
-------------------------------	--	--	--

APPLICATIONS  
**ORDERS**  
REFERENCES

Order Type : **ISSUE ACKNOWLEDGEMENT**

Order Number \*

[Generate Reference Number](#)

**Attachments \***

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

- As mentioned in the tool-tip of the **Order Number** field, copy the generated Reference Number and paste it in your documents to be uploaded.

**WARNING:** Please copy this generated Reference Number and paste it in your document to be uploaded.

Order Number **12**

Order Number

[Generate Reference Number](#)

**Attachments\***

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

[BACK](#) [PREVIEW](#) [ISSUE WITH DSC](#)

5. Click **Choose File** to upload the documents(s) from your machine that state the reasons of issuing this order.
6. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine.
7. Check the system-generated draft ORDER carefully to rule out any discrepancy.

**FORM GST DRC – 04**  
[See rule 142(2)]

Reference No: ZA180618000273Q Date: 28/06/2018

To

GSTIN/Temporary Id: 18AJPA1572EAB  
Name: ANGAD JASBIRSINGH ARORA  
Address: 10, dsf, asdf, Jorhat, 785001

Tax Period: JUL 2017 to JUL 2017 FY: 2017-2018  
ARN: AD180618000045C Date: 08/06/2018

**Acknowledgement of acceptance of payment made voluntarily**

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated in annexure attached.


Signature:  
Name: Urmila  
Designation / Status: Deputy Commissioner  
Jurisdiction: JORHAT - 1: Jorhat, Jorhat  
Zone: Assam

Copy to-

8. Go back to the **ISSUE ACKNOWLEDGEMENT** page. Click **ISSUE with DSC**.
9. The **Issue Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC**.

Dashboard > Submit Application English

ARN	Date	GSTIN
AD180618000045C	28/06/2018	18AJIPA1572EABZ



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

10. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

11. The updated **Case Details** page is displayed, with the table containing the record of the **ACKNOWLEDGEMENT** just issued and the **Status** of application is updated to "**Acknowledged**".

Dashboard > Intimation of Voluntary Payment > Case Details English

ARN	GSTIN/UIN/Temporary Id	Date Of Application	Status
AD180618000045C	18AJIPA1572EABZ	08/06/2018	Acknowledged

APPLICATIONS  
 ORDERS  
 REFERENCES

ADD ORDER -

Order Type	Issue Date	Attachment
ISSUE ACKNOWLEDGEMENT	28/06/2018	<a href="#">Doc1.pdf</a> <a href="#">DRC04_18AJIPA1572EABZ_20180628030130.pdf</a>

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the **ACKNOWLEDGEMENT** to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

12. Here's an example of the **ACKNOWLEDGEMENT** in Form GST DRC04, which would be generated once you submit the application by clicking the **ISSUE with DSC** button.

**FORM GST DRC – 04**  
[See rule 142(2)]

Reference No: ZA180618000275M Date: 28/06/2018

To

GSTIN/Temporary Id: 18AJIPA1572EAB  
Name: ANGAD JASBIRSINGH ARORA  
Address: 10, dsf, asdf, Jorhat, 785001

Tax Period: JUL 2017 to JUL 2017 FY: 2017-2018  
ARN: AD180618000045C Date: 08/06/2018

**Acknowledgement of acceptance of payment made voluntarily**

The payment made by you vide application referred to above is hereby acknowledged to the extent of the amount paid and for the reasons stated in annexure attached.

Signature:  
Name: Urmila  
Designation / Status: Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat,Jorhat  
Zone:Assam

Copy to:-

[Go back to the Main Menu](#)

## D. Record Other Communications related to this case, if any

To record any other communication related to the case, perform following steps:

1. On the **Case Details** page of that particular taxpayer, select the References tab. This tab displays a table of all the records of the References you would update here.

Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard > Intimation of Voluntary Payment > Case Details English

ARN: AD1806180000478 GSTIN/UIN/Temporary Id: 18AJIPA1572EAB Date Of Application: 08/06/2018 Status: Proceedings dropped

APPLICATIONS ADD REFERENCE

ORDERS

REFERENCES

Type	Communication Type	Delivered by	Date	Attachments
COMMUNICATION	POST	-NA-	14/06/2018	-NA-
COMMUNICATION	SPECIAL MESSENGER	Sakshi Saini	27/06/2018	-NA-
REFERENCES OF CASE	-NA-	-NA-	21/06/2018	-NA-

2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

Goods and Services Tax

Dashboard Registration Payments Services Help Grievances Statutory Functions

Dashboard Information of Voluntary Payment Case Details

ARN: AD1806180000478 GSTIN/UTN/Temporary Id: 18AJ3PA1572EABZ Date Of Application: 08/06/2018 Status: Proceedings dropped

APPLICATIONS ADD REFERENCE COMMUNICATION REFERENCES OF CASE REFERENCES OF CASE

Communication Type	Delivered by	Date	Attachments
POST	-NA-	14/06/2018	-NA-
SPECIAL MESSENGER	Sakshi Saini	27/06/2018	-NA-
REFERENCES OF CASE	-NA-	21/06/2018	-NA-

3. **COMMUNICATION** page is displayed. Enter **Date** and **Type of Communication** and click **Choose File** to upload the documents related to this communication, if any.

Dashboard Information of Voluntary Payment Case Details

ARN: AD1806180000478 GSTIN/UTN/Temporary Id: 18AJ3PA1572EABZ Date Of Application: 08/06/2018 Status: Proceedings dropped

APPLICATIONS ORDERS REFERENCES

Type: COMMUNICATION

Date\*: DD/MM/YYYY

Type of Communication\*: Select Type

POST SPECIAL MESSENGER

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

**Note:** If you select, the **Type of Communication** as **Special Messenger**, you must fill the name of the person, who delivered this communication, in the **Delivered by** field.

Dashboard Information of Voluntary Payment Case Details

ARN: AD1806180000478 GSTIN/UTN/Temporary Id: 18AJ3PA1572EABZ Date Of Application: 08/06/2018 Status: Proceedings dropped

APPLICATIONS ORDERS REFERENCES

Type: COMMUNICATION

Date\*: DD/MM/YYYY

Type of Communication\*: SPECIAL MESSENGER

Delivered by\*

Attachments

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

4. Click the **SUBMIT** button.

5. The updated **Case Details** page is displayed, with the new table containing the record of the COMMUNICATION you just submitted.

ARN AD1806180000478	GSTIN/UIN/Temporary Id 18AJIPA1572EAB	Date Of Application 08/06/2018	Status Proceedings dropped		
APPLICATIONS	ADD REFERENCE +				
ORDERS					
REFERENCES					
	Type	Communication Type	Delivered by	Date	Attachments
	COMMUNICATION	SPECIAL MESSENGER	Sakshi Sani	21/06/2018	-NA-
	COMMUNICATION	POST	-NA-	14/06/2018	-NA-
	COMMUNICATION	SPECIAL MESSENGER	Sakshi Sani	27/06/2018	-NA-
	REFERENCES OF CASE	-NA-	-NA-	21/06/2018	-NA-

[Go back to the Main Menu](#)

## E. Record References related to this case, if any

To record the References related to the case, perform following steps:

1. On the **Case Details** page of that particular taxpayer, select the References tab. This tab displays a table of all the records of the References you would update here.

DashboardRegistration +Payments +Services +Help +GrievancesStatutory Functions +

Dashboard : Intimation of Voluntary Payment : Case DetailsEnglish

ARN  
AD1806180000478

GSTIN/UIN/Temporary Id  
18AJIPA1572EAB

Date Of Application  
08/06/2018

Status  
Proceedings dropped

APPLICATIONS

ADD REFERENCE +

ORDERS

REFERENCES

Type	Communication Type	Delivered by	Date	Attachments
COMMUNICATION	POST	-NA-	14/06/2018	-NA-
COMMUNICATION	SPECIAL MESSENGER	Sakshi Saini	27/06/2018	-NA-
REFERENCES OF CASE	-NA-	-NA-	21/06/2018	-NA-

2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

</

3. **REFERENCES OF CASE** page is displayed. Enter **Date** by clicking the calendar icon and selecting the date of these References.

4. Click **Choose File** to upload the documents related to these References of Case, if any.
5. Click the **SUBMIT** button.
6. The updated **Case Details** page is displayed, with the new table now containing the record of the References of Case you just submitted in the top row.

Dashboard > Intimation of Voluntary Payment > Case Details

English

ARN AD1806180000478	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date Of Application/Case Creation 08/06/2018	Status Proceedings dropped
------------------------	---	---	-------------------------------

APPLICATIONS

ADD REFERENCE ▾

ORDERS

REFERENCES

Type	Communication Type	Delivered by	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	10/07/2018	Reference 01.pdf

[Go back to the Main Menu](#)

## C. (2) Drop Proceeding (Form DRC-05)

To drop the Assessment/Adjudication proceedings on a person who has satisfactorily made the payment against SCN or Statement, in compliance to the provisions mentioned under section 73 and 74; perform following steps:

1. On the **Case Details** page of that particular taxpayer's application, select the **ORDERS** tab.

Dashboard : Intimation of Voluntary Payment : Case Details English

ARN <b>AD180618000045C</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date Of Application <b>08/06/2018</b>	Status <b>Pending for Action by Tax Officer</b>
-------------------------------	--	--	--

APPLICATIONS  
**ORDERS**  
REFERENCES

ADD ORDER +

Order Type	Issue Date	Attachment
--No Records Found--		

**Note:** Current application **Status** as displayed is "Pending for action by tax officer".

- Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

Dashboard : Intimation of Voluntary Payment : Case Details English

ARN <b>AD180618000045C</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date Of Application <b>08/06/2018</b>	Status <b>Pending for Action by Tax Officer</b>
-------------------------------	--	--	--

APPLICATIONS  
**ORDERS**  
REFERENCES

ADD ORDER +  
ISSUE ACKNOWLEDGEMENT  
**DROP PROCEEDING**

Order Type	Issue Date	Attachment
--No Records Found--		

- DROP PROCEEDING** page is displayed. Click the **Generate Reference Number** hyperlink to auto-populate the **Order Number** field.

ARN  
**AD1806180000478**

GSTIN/UIN/Temporary Id  
**18AJIPA1572EABZ**

Date Of Application  
**08/06/2018**

Status  
**Proceedings dropped**

APPLICATIONS  
**ORDERS**  
REFERENCES

Order Type : **DROP PROCEEDING**  
Please copy this generated Reference Number and paste it in your document to be uploaded.  
**Order Number \***  
  
[Generate Reference Number](#)

• indicates mandatory fields

**Attachments**  
 No file chosen  
 • File with PDF or JPEG format is only allowed  
 • Maximum 4 files and 5 MB for each file allowed

- As mentioned in the tool-tip of the **Order Number** field, copy the generated Reference Number and paste it in your documents to be uploaded.
- Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this Order.
- Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine.
- Check carefully the system-generated draft ORDER for any discrepancy.

**FORM GST DRC – 05**  
**[See rule 142(3)]**

Reference No: ZA1806180002740

Date: 28/06/2018

To

GSTIN/Temporary Id: 18AJIPA1572EAB  
Name: ANGAD JASBIRSINGH ARORA  
Address: 10, dsf, asdf, Jorhat, 785001

Tax Period: JUL 2017 to JUL 2017  
SCN Ref. No.: 12312  
ARN: AD1806180000478

FY: 2017-2018  
Date: 08/06/2018  
Date: 08/06/2018

**Intimation of conclusion of proceedings**


This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the relevant provisions of Act, the proceedings initiated vide the said notice are hereby concluded.

Signature:  
Name: Urmila  
Designation / Status: Deputy Commissioner  
Jurisdiction: JORHAT - 1, Jorhat, Jorhat  
Zone: Assam

8. Go back to the **DROP PROCEEDING** page. Click **ISSUE with DSC**.
9. The **Issue Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC**.

[Dashboard](#) [Submit Application](#) English

ARN	Date	GSTIN
AD1806180000478	28/06/2018	18AJIPA1572EAB



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

**DSC is compulsory for Companies & LLP**

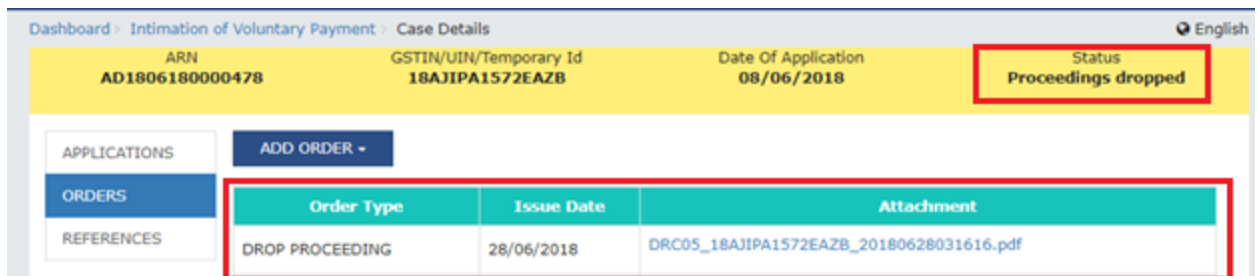
**Facing problem using DSC? [Click here for help](#)**

**ISSUE WITH DSC**

10. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



11. The updated **Case Details** page is displayed, with the new table containing the record of the **DROP PROCEEDING** Order you just issued and the **Status** updated to "**Proceedings dropped**".



**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the **DROP PROCEEDING** Order to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

12. Here's an example of the **DROP PROCEEDING** Order in Form GST DRC05, which would be generated by clicking the **ISSUE with DSC** button.

**FORM GST DRC – 05**  
[See rule 142(3)]

Reference No: ZA1806180002391 Date: 25/06/2018

To

GSTIN/Temporary Id: 18AJIPA1572EAZB  
Name: ANGAD JASBIRSINGH ARORA  
Address: 10, dsf, asdf, Jorhat, 785001

Tax Period: JUL 2017 to JUL 2017  
SCN Ref. No.: 12312  
ARN: AD1806180000478

F.Y.: 2017-2018  
Date: 08/06/2018  
Date: 08/06/2018

**Intimation of conclusion of proceedings**

This has reference to the show cause notice referred to above. As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the relevant provisions of Act, the proceedings initiated vide the said notice are hereby concluded.

Signature:  
Name: Urmila  
Designation / Status: Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat,Jorhat  
Zone: Assam

[Go back to the Main Menu](#)

# Assessment of Unregistered Persons

## FAQs > Assessment of Unregistered Persons

### 1. Who all fall under "Unregistered Persons" category?

Following persons will fall under "Unregistered Persons" category:

1. Taxpayers who are not registered under the GST and have not applied for registration under GST Act, but are liable to get registered as per the provisions of the Act.
2. Taxpayers whose registration has been cancelled due to some reason and they are liable to pay tax.

### 2. When does the procedure of the Assessment of Unregistered Persons start?

The procedure of the Assessment of Unregistered Persons starts when a tax officer comes to know, either during inspection or survey or enforcement or through the information available with intelligence unit or through any other means, that a taxable person has failed to obtain registration or paid taxes even though liable to do so.

### 3. What is Suo Moto Proceedings for?

Suo Moto Proceedings are proceedings in which tax officers initiate new proceedings against an unregistered taxpayer, who are liable to obtain registration or whose registration has been cancelled but are liable to pay tax.

### 4. What documents will taxpayers receive once I issue Show Cause Notice (SCN)?

Taxpayers will receive two documents: Show Cause Notice (SCN) in Form GST ASMT- 14, generated by the system and Annexure for detailed reasons, if any, uploaded while issuing the SCN.

### 5. Where can the taxpayers view notices and Orders issued to them?

Taxpayers can view the notices and Orders issued to them by logging to the GST portal with their credentials and navigating to **Services > User Services > View Additional Notices and Orders** option.

### 6. In the case of unregistered persons, is it mandatory to serve the SCN and Reminders by post/special messenger?

Yes. It is mandatory to serve the SCN and Reminders to an unregistered taxpayer by post/special messenger.

### **7. In case notice/order, etc. is issued by post/special messenger, where do I update details of the case?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Assessment of unregistered persons > Case Detail > References > COMMUNICATION** option.

### **8. In case notice/order etc. is issued by post/special messenger, then what will be the "Date of issue"?**

Date of delivery will be considered as "Date of issue".

### **9. How many reminders do I need to issue to a taxpayer after the issue of SCN?**

After the issue of SCN, you can issue maximum 3 Reminders on the Portal. Once you have issued 3 Reminders, system would not allow you to send any other reminder.

### **10. Can I issue first reminder again?**

No, you cannot issue first reminder again. When issuing second reminder, the system will not allow you to select '1' from the drop-down list of the "Reminder No." field-box and will display a following error message below the box in red ink: "Reminder no. 1 already issued."

### **11. How much time can be given to the taxpayers for responding and attending the Personal Hearing?**

Taxpayer in general are given a time of 15 days to attend personal hearing. They can also seek extension (offline). However, the tax officer can accept the application of extension and grant Adjournments up to maximum of three times on the Portal.

### **12. What is the next step if a taxpayer does not attend personal hearing?**

In such a case, you can issue a reminder to the taxpayer. Maximum three reminders can be given. If the taxpayer does not appear within the time specified even after issue of reminder(s), an ex-parte order can be issued by tax official on the basis of available information and records.

### **13. During Assessment/Adjudication proceedings against an unregistered person, at what different stages will a taxpayer receive an intimation via SMS or email?**

During Assessment/Adjudication proceedings against an unregistered person, a taxpayer will receive an intimation via SMS or email if mobile no. and email ID is available with tax authorities and it is entered by the official at the time of Suo Moto registration proceedings. Intimation via SMS or email will be sent at the following stages:

- A. Issue of SCN
- B. Issue of each Adjournment notice
- C. Issue of each Reminder
- D. Issue of Assessment Order or Drop Proceeding Order

### **14. In case I need to upload additional documents (invoices, offline calculations, etc.) related to a particular case on the GST Portal, where do I upload?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Assessment of unregistered persons > Case Detail > Reference > ADD REFERENCE > REFERENCES OF CASE** option.

### **15. What happens on the GST Portal when an Assessment Order is issued to an Unregistered Person?**

When an Assessment Order is issued to an Unregistered Person, following actions will happen on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer via his/her email ids and SMS.
- Status of ARN/Case ID and RFN will be changed to 'Order for creation of demand issued'.
- Reference number of the order will be generated.
- Electronic liability register and DCR of the unregistered person shall also get updated with the demand specified in the order

# Manual > Assessment of Unregistered Persons

## How can I conduct Assessment/Adjudication proceedings on an Unregistered person?

To conduct Assessment/Adjudication proceedings on an Unregistered person, perform following steps:

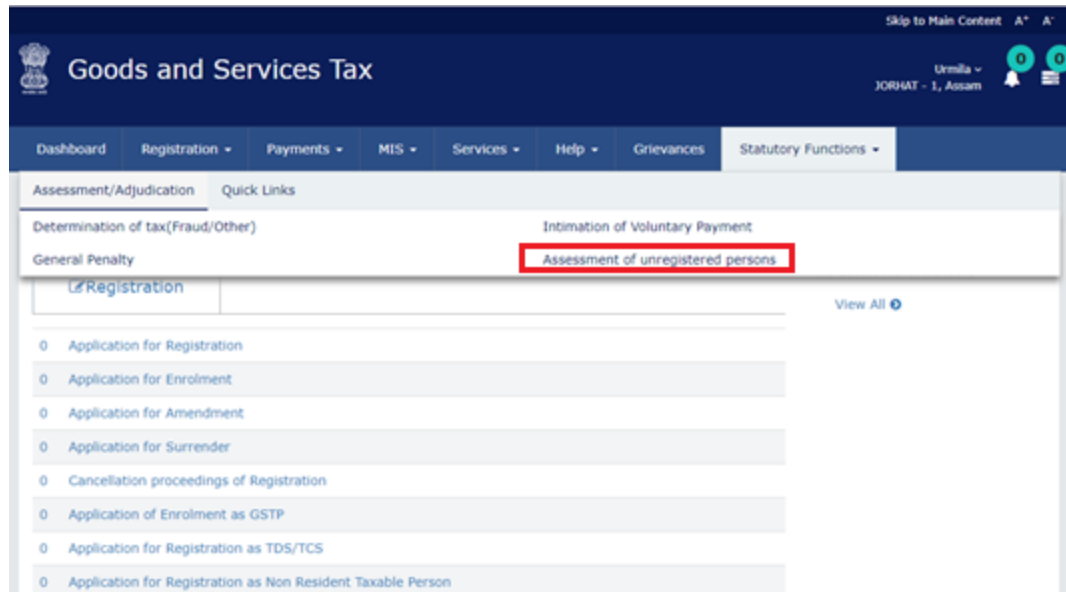
- A. Create a new Case ID using [SUO MOTO PROCEEDING](#) button or [search for the ARN \(Application Reference Number\)/Case ID](#)
- B. [Issue a Show Cause Notice \(SCN\)](#)
- C. [Issue a Reminder, if required](#)
- D. [Issue an Adjournment, if required](#)
- E. [Record Personal Hearing Proceedings, if any](#)
- F. [Record Other Communications related to the case, if any](#)
- G. [Record References related to the case, if any](#)
- H. [Issue an Assessment order u/s 63](#) or [Drop Proceeding](#)

**Click each hyperlink above to know more.**

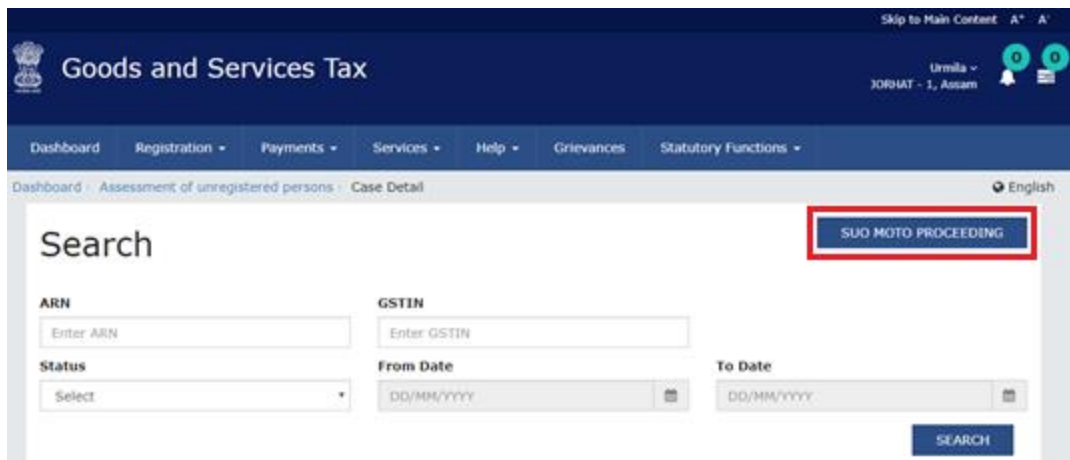
### A. (1) SUO MOTO PROCEEDING

To initiate a new Suo Moto proceeding, against an unregistered person liable to pay tax, perform following steps:

- 1. Access the **GST Back Office Portal** for tax officials.
- 2. Login using your valid credentials. The **Home** page is displayed.
- 3. Navigate to **Statutory Functions > Assessment/Adjudication > Assessment of unregistered persons** option.



4. Search page is displayed. Click the **SUO MOTO PROCEEDING** button.



5. Suo Moto proceeding page is displayed. The "Proceeding Type" field gets auto-populated with "Assessment of unregistered persons". Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer and then click the **GO** button. This will enable the **CREATE** button.

Dashboard > Assessment of unregistered persons > Suo Moto English

**Proceeding Type\***  
Assessment of unregistered persons

**GSTIN/UIN/Temporary Id\***  
Enter GSTIN  **Financial Year\***  
Select

**Tax Period\***

From		To	
Select	Select	Select	Select

For Unregistered Person [Click here](#) to create Temp id

**Note 1:** Six displayed fields are mandatory. You must enter the required data in these six fields to proceed.

**Note 2:** To create Temporary Id of an unregistered taxpayer, you can click the **Click here** hyperlink provided on the left-below side of the page. To know more on how to create a Temporary ID, refer to the [Suo Moto Registration User Manual](#).

6. Select the **Financial Year** from the drop-down list.
7. Select the Tax Period from the **From** and **To** drop-down lists.
8. Click the **CREATE** button.
9. The Success popup is displayed. Click the **CONTINUE** button.

Goods and Service Tax

Urmila +  
JORHAT - 1, Assam

Dashboard > Registration > Assessment of unregistered persons

**Proceeding Type\***  
Assessment of unregistered persons

ARN/Case Id: AD180718000001M has been generated successfully

**Tax Period\***

From		To	
JUL	2017	MAR	2018

For Unregistered Person [Click here](#) to create Temp id

**Success**

10. **Case Detail** Page is displayed. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case by operating on the four tabs provided at the left-hand side of the page: NOTICES, PROCEEDINGS, ORDERS and REFERENCES.

**Case Detail Page**

Dashboard > Assessment of unregistered persons > Case Detail

English

ARN AD180718000001M	GSTIN/UIN/Temporary Id 18AJ1PA1572EAB	Date Of Application/Case Creation 02/07/2018	Status Pending for action by tax officer
------------------------	--	---	---

NOTICES

PROCEEDINGS

ORDERS

REFERENCES

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

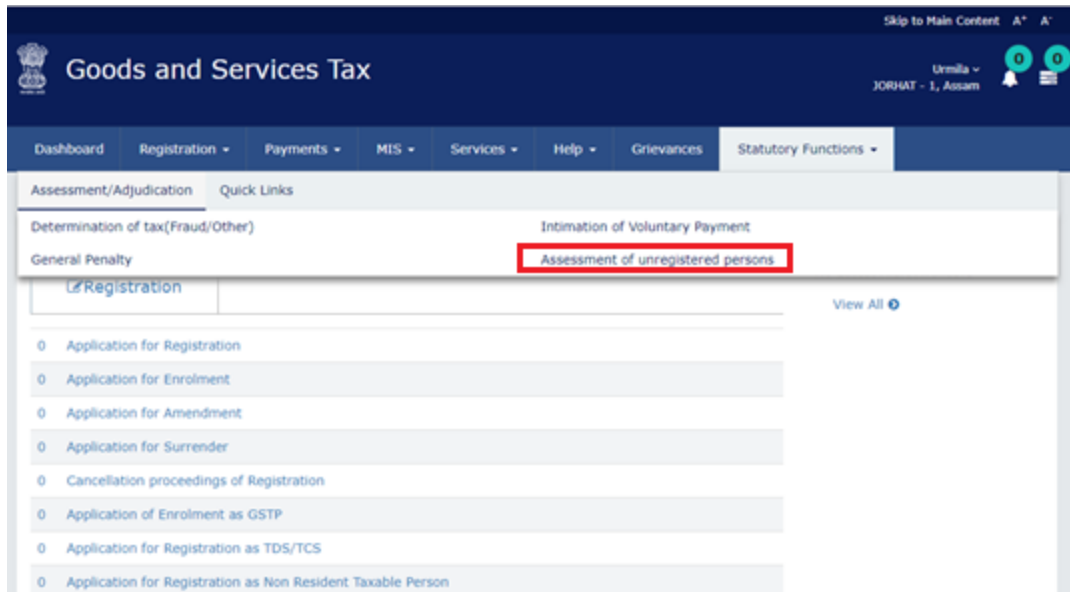
**Note:** On this page, the NOTICES tab is selected by default.

[Go back to the Main Menu](#)

## A. (2) Search for the ARN (Application Reference Number)/Case ID

To search for a particular ARN (Application Reference Number)/Case ID of the unregistered person, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Assessment of unregistered persons** option.



4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** (select from the drop-down list as shown) or **From Date & To Date**

**Note:** You must enter data in at least one field to proceed.

5. Click the **SEARCH** button.
6. Based on your search criteria, the required ARN or the list of the required ARNs of unregistered person (s) liable to be assessed will be displayed. Click the **ARN** hyperlink of the case you want to act on.

Dashboard > Assessment of unregistered persons > Case Detail English

## Search

**SUO MOTO PROCEEDING**

ARN:

GSTIN:

Status:

From Date:

To Date:

**SEARCH**

**List of Application Reference Numbers (ARNs)**

ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD1806180000569	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	19/06/2018	Order for creation of demand issued

**Note:** Because **From Date & To Date** was selected earlier as the Search criteria, all those ARNs that were created in that period gets displayed.

- Case Detail Page is displayed. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case by operating on the four tabs provided at the left-hand side of the page: NOTICES, PROCEEDINGS, ORDERS and REFERENCES.

## Case Detail Page

Dashboard > Assessment of unregistered persons > Case Detail English

ARN: **AD1806180000569** GSTIN/UTN/Temporary Id: **18AJIPA1572EABZ** Date Of Application: **19/06/2018** Status: **Order for creation of demand issued**

**NOTICES** **ADD NOTICE +**

Type	Reference Number	Issue Date	Due Date to Reply	Section Number	Attachments
REMINDER	ZA180618000284N	28/06/2018	-NA-	125	Doc1.pdf UR_REMINDER_ZA180618000284N_20180628045646.pdf
SHOW CAUSE NOTICE	ZA180618000283P	28/06/2018	-NA-	125	Doc1.pdf UR_NOTICE_ZA180618000283P_20180628045015.pdf

**Note:** On this page, the NOTICES tab is selected by default.

[Go back to the Main Menu](#)

## B. Issue a Show Cause Notice (SCN)

To issue Show Cause Notice (SCN) to an unregistered taxpayer, perform following steps:

1. On the **Case Detail** page of that particular unregistered taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Reminder/Adjournment*) you would issue against the case created.

The screenshot shows the 'Case Detail' page for an unregistered person. The top header includes the ARN (AD180718000001M), GSTIN/USN/Temporary Id (18AJIPA1572EA2B), Date Of Application/Case Creation (02/07/2018), and Status (Pending for action by tax officer). The left sidebar has tabs for NOTICES, PROCEEDINGS, ORDERS, and REFERENCES. The main content area has an 'ADD NOTICE' button and a table with columns: Type, Reference Number, Issue Date, Due Date to Reply, Section, and Attachments. The table currently shows 'No Records Found'.

**Note:** Current application **Status** as displayed is "Pending for action by tax officer".

2. Click **ADD NOTICE** to open the drop-down list and select **SHOW CAUSE NOTICE**.

The screenshot shows the 'ADD NOTICE' dropdown menu. The options are: REMINDER, SHOW CAUSE NOTICE (highlighted with a red box), ADJOURNMENT, and REMINDER. The 'SHOW CAUSE NOTICE' option is the one to be selected.

3. The SCN page is displayed. The **Type**, **Financial Year**, and the **From & To** fields of **Tax Period** are auto-populated. Enter the required data in the other mandatory fields to proceed.

ARN <b>AD180718000001M</b>	GSTIN/UTN/Temporary Id <b>18AJIPA1572EAZB</b>	Date Of Application/Case Creation <b>02/07/2018</b>	Status <b>Pending for action by tax officer</b>
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NOTICES

PROCEEDINGS

ORDERS

REFERENCES

**Type**  

SHOW CAUSE NOTICE

**Section Number\***  

63

**Reference Number\***  

ZA1807180000401

[Generate Reference Number](#)

**Personal Hearing Date\***  

18/07/2018

**Personal Hearing Time\***  

12:00

**Venue\***  

Delhi

**Financial Year\***  

2017-2018

**Reason to Issue Notice\***  

Select reason to issue notice ▼

**Tax Period\***

From		To	
JUL	2017	MAR	2018

**Attachments\***  

Choose File

No file chosen

[Document.pdf](#)

0 File with PDF or JPEG format is only allowed  
 0 Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

4. Enter the relevant section number in the **Section Number** field.
5. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
6. Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
7. In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
8. In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.
9. In the **Reason to Issue Notice** field, select the reason from the drop-down list.

**Note 1:** As displayed in the image below, if you select reason to issue notice as "Failed to obtain registration", you are required to fill **Liable to be registered u/s** field.

<b>Financial Year*</b> <div style="border: 1px solid #ccc; padding: 2px; width: 100%;">2017-2018</div>	<b>Reason to Issue Notice*</b> <div style="border: 1px solid #ccc; padding: 2px; width: 100%;">Failed to obtain registration ▼</div>	<b>Liable to be registered u/s*</b> <div style="border: 1px solid #ccc; padding: 2px; width: 100%;">Max 50 char</div>
---	---	--

Tax Period*			
From		To	

**Note 2:** As displayed in the image below, if you select reason to issue notice as "Cancellation of registration", you are required to fill **Date of Cancellation** field.

Financial Year*	Reason to Issue Notice *	Date of Cancellation*
2017-2018	Cancellation of registration	DD/MM/YYYY
Tax Period*		

10. Click **Choose File** to upload the documents(s) from your machine that state the reasons of issuing SCN.
11. Click **PREVIEW** and a system-generated draft SCN gets downloaded into your machine.
12. Check the system-generated draft notice carefully to rule out any discrepancy.

**FORM GST ASMT - 14**  
*[See rule 100(2)]*

Reference No.: ZA1807180000401 Date: 11/07/2018

To

ID: 18AJIPA1572EAZB  
 Name: ANGAD JASBIRSINGH ARORA  
 Address : 10, dsf, asdf, Jorhat, Assam, 785001

Tax period-JUL 2017 - MAR 2018 F.Y.-2017-2018

**Show Cause Notice for assessment under section 63**

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 of the Act with effect from the date mentioned in the table below and that you are liable to pay tax for the above mentioned period. Detailed reasons are attached in the annexure.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on, the date, time and venue mentioned in table below.

Details of the hearing etc.

Sr. No.	Description	Particulars
1	Section under which liable to be registered	NA
2	Date of effect of cancellation of registration	04/07/2018
3	Date of personal hearing	18/07/2018
4	Time of personal hearing	12:00
5	Venue where personal hearing will be held	Delhi

Signature  
 Name: Urmila  
 Designation: Deputy Commissioner  
 Jurisdiction: JORHAT - 1:Jorhat:Jorhat  
 Zone:Assam

**Note:** The above system-generated draft notice is for the unregistered taxpayer whose registration has been cancelled. If you are issuing this notice to an unregistered taxpayer who has failed to obtain registration, following draft notice would be generated:

**FORM GST ASMT - 14**  
[See rule 100(2)]

Reference No: ZA1807180000560

Date: 12/07/2018

To

ID: 18AJIPA1572EABZB

Name: ANGAD JASBIRSINGH ARORA

Address : 10, dsf, asdf, Jorhat, Assam, 785001

Tax period - JUL 2017 - JUL 2017

F.Y.- 2017-2018

**Show Cause Notice for assessment under section 63**

It has come to my notice that you/your company/firm, though liable to be registered under section (mentioned in table below) of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given in attached annexure.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on, the date, time and venue mentioned in table below.

Details of the hearing etc.

Sr. No.	Description	Particulars
1	Section under which liable to be registered	63
2	Date of effect of cancellation of registration	NA
3	Date of personal hearing	12/07/2018
4	Time of personal hearing	13:04
5	Venue where personal hearing will be held	Gurgaon

Signature

Name: Urmila

Designation: Deputy Commissioner


Jurisdiction: JORHAT - 1:Jorhat:Jorhat

Zone:Assam

13. Go back to the SCN page. Click the **PROCEED** button.
14. The **Submit Application** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

Dashboard > Submit Application English

ARN	Date	GSTIN
AD180718000001M	11/07/2018	18AJIPA1572EAZB



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

15. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

16. The updated **Case Detail** page is displayed, with the table containing the record of the SCN just issued and the **Status** updated to "Pending for reply by taxpayer".

Dashboard > Assessment of unregistered persons > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date Of Application/Case Creation	Status
AD180718000001M	18AJIPA1572EAZB	02/07/2018	Pending for reply by taxpayer

**NOTICES**

PROCEEDINGS

ORDERS

REFERENCES

**ADD NOTICE +**

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
SHOW CAUSE NOTICE	ZA1807180000401	11/07/2018	18/07/2018	63	<a href="#">Document.pdf</a> <a href="#">UR_NOTICE_ZA1807180000401_20180711121419.pdf</a>

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the SCN to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

17. Here's a sample SCN that would be sent to the taxpayer whose registration has been cancelled:

**FORM GST ASMT - 14**  
*[See rule 100(2)]*

Reference No.: ZA1807180000401 Date: 11/07/2018

To

ID: 18AJPA1572EAZB  
Name: ANGAD JASBIRSINGH ARORA  
Address : 10, dsf, asdf, Jorhat, Assam, 785001

Tax period-JUL 2017 - MAR 2018 F.Y.-2017-2018

**Show Cause Notice for assessment under section 63**

It has come to my notice that your registration has been cancelled under sub-section (2) of section 29 of the Act with effect from the date mentioned in the table below and that you are liable to pay tax for the above mentioned period. Detailed reasons are attached in the annexure.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on, the date, time and venue mentioned in table below.

Details of the hearing etc.

Sr. No.	Description	Particulars
1	Section under which liable to be registered	NA
2	Date of effect of cancellation of registration	04/07/2018
3	Date of personal hearing	18/07/2018
4	Time of personal hearing	12:00
5	Venue where personal hearing will be held	Delhi

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat:Jorhat  
Zone:Assam

18. Here's a sample SCN that would be sent to the taxpayer who has failed to obtain registration:

## FORM GST ASMT - 14

[See rule 100(2)]

Reference No: ZA180718000064R

Date: 12/07/2018

To

ID: 181800000002TMP

Name: MUKESH DHANJIBHAI KARSHALA

Address : 1, xxx, yyy, Darrang, Assam, 781001

Tax period - JAN 2018 - MAR 2018

F.Y.- 2017-2018

Show Cause Notice for assessment under section 63

It has come to my notice that you/your company/firm, though liable to be registered under section (mentioned in table below) of the Act, have/has failed to obtain registration and failed to discharge the tax and other liabilities under the said Act as per the details given in attached annexure.

Therefore, you are hereby directed to show cause as to why a tax liability along with interest not be created against you for conducting business without registration despite being liable for registration and why penalty should not be imposed for violation of the provisions of the Act or the rules made thereunder.

In this connection, you are directed to appear before the undersigned on, the date, time and venue mentioned in table below.

Details of the hearing etc.

Sr. No.	Description	Particulars
1	Section under which liable to be registered	1213
2	Date of effect of cancellation of registration	NA
3	Date of personal hearing	25/07/2018
4	Time of personal hearing	15:56
5	Venue where personal hearing will be held	Bangalore

Signature

Name: Urmila

Designation: Deputy Commissioner

Jurisdiction: Assam

[Go back to the Main Menu](#)

### C. Issue a Reminder, if required

To issue a reminder to taxpayer who has neither replied to the SCN within time specified nor attended a personal hearing, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Reminder/Adjournment*) you have issued against the case created.

Dashboard > Assessment of unregistered persons > Case Detail

English

ARN: AD180718000001M | GSTIN/UIN/Temporary Id: 18AJIPA1572EABZ | Date Of Application/Case Creation: 02/07/2018 | Status: Pending for action by tax officer

NOTICES (selected) | ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

PROCEEDINGS  
ORDERS  
REFERENCES

2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.

NOTICES (selected) | ADD NOTICE +

- REMINDER (selected)
- SHOW CAUSE NOTICE
- ADJOURNMENT
- REMINDER

3. The **REMINDER** page is displayed. The **Type** and the **Section Number** fields are auto-populated. Enter the required data in the other mandatory fields to proceed.

ARN: AD180718000001M | GSTIN/UIN/Temporary Id: 18AJIPA1572EABZ | Date Of Application/Case Creation: 02/07/2018 | Status: Pending for reply by taxpayer

NOTICES (selected) | PROCEEDINGS | ORDERS | REFERENCES

Type: REMINDER | Section Number: 63

Reference Number: ZA180718000042X (Generate Reference Number)

Personal Hearing Date: 25/07/2018 | Personal Hearing Time: 13:00 | Venue: Delhi

Reminder No.: 1

Attachments: Choose File (No file chosen)

Document.pdf

File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK | PREVIEW | PROCEED

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

5. Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
6. In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
7. In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.
8. Select Reminder number from the drop-down list in the **Reminder No.** field.



Reminder No.\*

1

Reminder no. 1 already issued.

**Note:** After issue of SCN, you can send only 3 Reminders. If you had already sent first reminder, system would not allow you to select 1 as an option here. As displayed, following red message will appear below the box: "Reminder no. 1 already issued."

9. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this Reminder.
10. Click **PREVIEW** and a system-generated draft Reminder gets downloaded into your machine.
11. Check the system-generated draft Reminder carefully to rule out any discrepancy.

Office of Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam, State/UT: Assam

Reminder - 1

Reference No: ZA180718000042X

Date: 11/07/2018

To  
GSTIN/ID: 18AJPA1572EABZ  
Name: ANGAD JASBIRSINGH ARORA  
Address : 10, dsf, asdf, Jorhat, Assam, 785001

SCN Reference No: ZA1807180000401

Date: 11/07/2018

Previous reminder reference no: NA

Dated: NA

Reminder

With reference to the show cause notice referred above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.

You are once again requested to furnish the reply by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.

Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	NA
2.	Date of Personal Hearing	25/07/2018
3.	Time of Personal Hearing	13:00
4.	Venue where Personal Hearing will be held	Delhi

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat:Jorhat  
Zone:Assam

12. Go back to the Reminder page. Click the **PROCEED** button.
13. The **Submit Application** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

Dashboard Submit Application English

ARN	Date	GSTIN
AD180718000001M	11/07/2018	18AJIPA1572EAZB

### Warning

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Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

14. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

16. The updated **Case Detail** page is displayed, with the table containing the record of the Reminder 1 you just issued and the **Status** updated to "Reminder No. 1 Issued".

Dashboard Assessment of unregistered persons Case Detail English

ARN AD180718000001M	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date Of Application/Case Creation 02/07/2018	Status <b>Reminder No. 1 Issued</b>
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NOTICES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
REMINDER	ZA180718000042X	11/07/2018	25/07/2018	63	Document.pdf UR_REMINDER_ZA180718000042X_201807111121707.pdf
SHOW CAUSE NOTICE	ZA1807180000401	11/07/2018	18/07/2018	63	Document.pdf UR_NOTICE_ZA1807180000401_201807111121419.pdf

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the Reminder(s) to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

17. Here's a sample reminder that would be sent to the taxpayer:

---

**Office of Deputy Commissioner**  
**Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam, State/UT: Assam**

Reference No: ZA180718000042X

To  
GSTIN/ID: 18AJPA1572EAZB  
Name: ANGAD JASBIRSINGH ARORA  
Address : T0, dsf, asdf, Jorhat, Assam, 785001

SCN Reference No: ZA1807180000401

Previous reminder reference no: NA

Reminder - 1

Date: 11/07/2018

Date: 11/07/2018

Dated: NA

**Reminder**

With reference to the show cause notice referred above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.

You are once again requested to furnish the reply by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.

Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted.	NA
2.	Date of Personal Hearing	25/07/2018
3.	Time of Personal Hearing	13:00
4.	Venue where Personal Hearing will be held	Delhi

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat:Jorhat  
Zone:Assam

[Go back to the Main Menu](#)

## D. Issue an Adjournment, if required

To update adjournment details for a taxpayer who has filed an application of extension offline, perform following steps:

**Note:** You can approve Adjournment maximum 3 times. If you reject an application of extension, the tax payer will have to furnish explanation or attend the personal hearing on the date specified in the SCN.

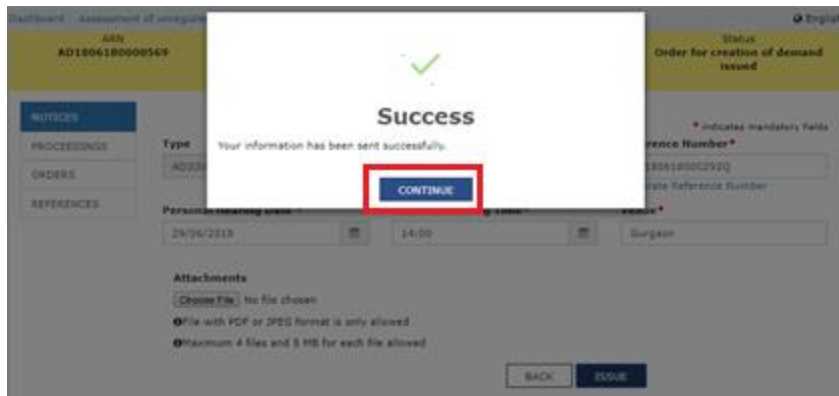
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (SCN/Reminder/Adjournment) issued against the case created.

2. Click **ADD NOTICE** to open the drop-down list and select Adjournment.

3. The Adjournment page is displayed. The **Type** and the **Section Number** fields are auto-populated. Enter the required data in the other four mandatory fields to proceed.

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
6. In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
7. In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

8. Click **Choose File** to upload the document(s), if any, from your machine that state the reasons of issuing this adjournment.
9. Click the **ISSUE** button.
10. A success message pops up on the screen. Click **CONTINUE**.



11. The updated **Case Detail** page is displayed, with the table containing the record of the Adjournment just issued. Also, system would send the intimation to the taxpayer via email and SMS.

Dashboard - Assessment of unregistered persons - Case Detail

ARN: AD180718000001M GSTIN/URN/Temporary Id: 18AJ1PA1572EAZB Date Of Application/Case Creation: 02/07/2018 Status: Pending for reply by taxpayer

Type	Reference Number	Issue Date	Due Date to Reply	Section Number	Attachments
ADJOURNMENT	ZA180618000292Q	28/06/2018	-NA-	125	-NA-
REMINDER	ZA180618000294N	28/06/2018	-NA-	125	Drc1.pdf UR_REMINDER_ZA180618000294N_Z0180628045546.pr
SHOW CAUSE NOTICE	ZA180618000283P	28/06/2018	-NA-	125	Drc1.pdf UR_NOTICE_ZA180618000283P_Z0180628045015.pdf

[Go back to the Main Menu](#)

## E. Record Personal Hearing Proceedings, if any

To update the proceeding details related to Personal Hearing, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab. This tab displays a table of all the records of the proceedings you would update. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.

Dashboard - Assessment of unregistered persons - Case Detail

English

ARN: AD1806180000569 GSTIN/UIN/Temporary Id: 18AJPA1572EAZB Date Of Application: 19/06/2018 Status: Pending for reply by taxpayer

NOTICES

PROCEEDINGS

ADD PROCEEDINGS +

PERSONAL HEARING

Date

Attachments

No Records Found

ORDERS

REFERENCES

- PERSONAL HEARING page is displayed. The **Type** field is auto-populated. Enter **Date** by clicking the calendar icon and selecting the date when Personal Hearing was conducted.

Dashboard - Assessment of unregistered persons - Case Detail

English

ARN: AD1806180000569 GSTIN/UIN/Temporary Id: 18AJPA1572EAZB Date Of Application: 19/06/2018 Status: Pending for reply by taxpayer

NOTICES

PROCEEDINGS

ORDERS

REFERENCES

Type: PERSONAL HEARING

Date\*

Proceeding for the day\*

Attachments

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

- Type the required text in the **Proceeding for the day** field.
- Click **Choose File** to upload the documents related to the Personal Hearing, if any.
- Click the **SUBMIT** button.
- The updated **Case Detail** page is displayed, with the table containing the record of the Personal Hearing just submitted.

Dashboard - Assessment of unregistered persons - Case Detail

English

ARN: AD210718000079C GSTIN/UIN/Temporary Id: 211700000026TMP Date of Application/Case Creation: 11/07/2018 Status: Reply furnished, pending for order by tax officer

NOTICES

PROCEEDINGS

ADD PROCEEDINGS +

Type	Date	Attachments	Proceeding for the day
PERSONAL HEARING	12/07/2018	-NA-	Sample text

ORDERS

REFERENCES

[Go back to the Main Menu](#)

**F. Record other Communications related to the case, if any**

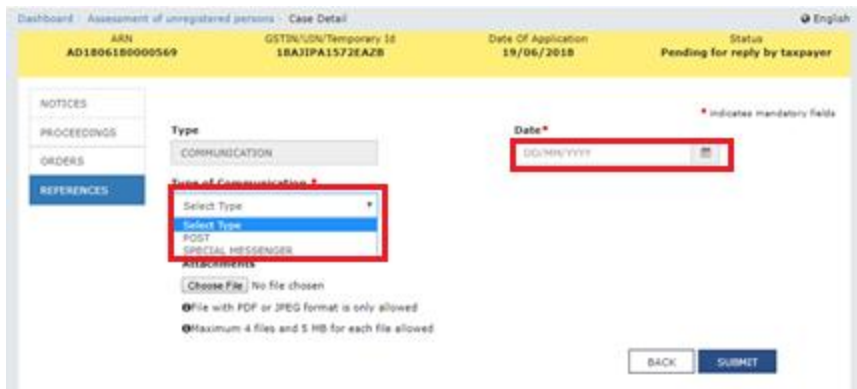
To record any other communications related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the References tab. This tab displays a table of all the records of the References you would update. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.



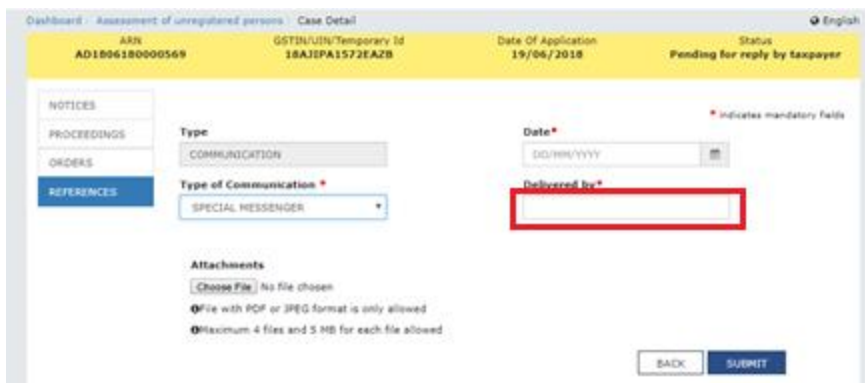
The screenshot shows the 'Case Detail' page for a taxpayer with ARN AD1806180000569 and GSTIN/UIN/Temporary Id 18AJ3PA1572EAB. The 'References' tab is selected, and the 'ADD REFERENCE' button is highlighted. A dropdown menu is open, showing 'COMMUNICATION' as the selected option. The table below the dropdown is empty, displaying 'No Records Found'.

2. **COMMUNICATION** page is displayed. Enter the two mandatory fields— **Date** and **Type of Communication**.



The screenshot shows the 'COMMUNICATION' page. The 'Type' dropdown is set to 'COMMUNICATION'. The 'Date\*' field is highlighted with a red box, and the 'Type of Communication\*' dropdown is also highlighted with a red box, showing 'Select Type' as the selected option. The 'Attachments' section shows 'No file chosen' and a note that 'File with PDF or JPEG format is only allowed' and 'Maximum 4 files and 5 MB for each file allowed'.

**Note:** As displayed in the image below, if you select, the **Type of Communication** as **Special Messenger**, you must fill the **Delivered by** field with the name of the person who delivered this communication.



The screenshot shows the 'COMMUNICATION' page with the 'Type of Communication\*' dropdown set to 'SPECIAL MESSENGER'. The 'Delivered by\*' field is highlighted with a red box, indicating it is a mandatory field. The 'Date\*' field is also highlighted with a red box. The 'Attachments' section shows 'No file chosen' and the same format and size restrictions as the previous screenshot.

3. Click **Choose File** to upload the document(s), if any.

- Click the **SUBMIT** button.
- The updated **Case Detail** page is displayed, with new table containing the record of this communication just submitted.

Dashboard - Assessment of unregistered persons - Case Detail

ARN: AD1806180000569 GSTIN/UDN/Temporary Id: 18AJIPA1572EABZ Date Of Application: 19/06/2018 Status: Pending for reply by taxpayer

ADD REFERENCE +

Type	Communication Type	Delivered by	Date	Attachments
COMMUNICATION	POST	-NA-	28/06/2018	-NA-

[Go back to the Main Menu](#)

## G. Record References related to the case, if any

To record the References related to the case, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the References tab. This tab displays a table of all the records of the References you would update. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

Dashboard - Assessment of unregistered persons - Case Detail

ARN: AD1806180000569 GSTIN/UDN/Temporary Id: 18AJIPA1572EABZ Date Of Application: 19/06/2018 Status: Pending for reply by taxpayer

ADD REFERENCE +

COMMUNICATION

REFERENCES OF CASE

No Records Found

- REFERENCES OF CASE** page is displayed. Enter **Date** by clicking the calendar icon and selecting the date of these References.

Dashboard - Assessment of unregistered persons - Case Detail

ARN: AD1806180000569 GSTIN/UDN/Temporary Id: 18AJIPA1572EABZ Date Of Application: 19/06/2018 Status: Pending for reply by taxpayer

REFERENCES

Type: REFERENCES OF CASE

Date\* 28/06/2018

Attachments: Choose File | No file chosen

\*File with PDF or JPEG format is only allowed

\*Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

- Click **Choose File** to upload the document(s) related to this case.

- Click the **SUBMIT** button.
- The updated **Case Detail** page is displayed, with the table containing the record of the References just submitted.

Dashboard > Assessment of unregistered persons > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date Of Application/Case Creation	Status
AD1806180000569	18AJIPA1572EABZ	19/06/2018	Pending for reply by taxpayer

NOTICES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD REFERENCE +

Type	Communication Type	Delivered by	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	11/07/2018	Reference 01.pdf

[Go back to the Main Menu](#)

## H.(1) Issue an Assessment order u/s 63

To issue Assessment order against the case created, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. Click **ADD ORDER** to open the drop-down list and select **ASSESSMENT ORDER - ASMT-15**.

Dashboard > Assessment of unregistered persons > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date Of Application/Case Creation	Status
AD180718000001M	18AJIPA1572EABZ	02/07/2018	Pending for reply by taxpayer

NOTICES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD ORDER +

Type	Order Number	Order Date	Attachments
ASSESSMENT ORDER - ASMT-15	ZA180618000289D	28/06/2018	Doc1.pdf
DROP PROCEEDING	ZA180618000288F	28/06/2018	Doc1.pdf

- ASSESSMENT ORDER - ASMT-15** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, **Section Number**, **Financial Year** and overall **Tax Period** fields are auto-populated in accordance with the SCN you had issued. Enter the required data in the other mandatory fields to proceed.

**Note:** If you have not issued SCN, you won't be able to issue Order.

NOTICES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

Type  
ASSESSMENT ORDER - ASMT - 15

Order Number \*   
Reference Number  
Generate Reference Number

Reason to Issue Order \*  
Select reason to issue order  
Select reason to issue order  
Failed to obtain registration  
Cancellation of registration

SCN Ref No \*  
ZA1807180000401

Date Of SCN \*  
11/07/2018

Due Date of Payment \*  
DD/MM/YYYY

Section Number \*  
63

Financial Year \*  
2017-2018

Tax Period *				Tax Rate	Turn Over	Act *
From		To				
JUL	2017	MAR	2018			

Tax Period *				Tax Rate	Turn Over	Act *
From		To				
Month ▾	Year ▾	Month ▾	Year ▾			

ADD

Attachments \*  
Choose File: No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

**Note:** Click the **ADD** button to add more rows containing details of the amount assessed and payable by the taxpayer.

- In the **Order Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In the **Due Date of Payment** field, click calendar and select the date to enter.
- In the **Reason to Issue Order** field, select the reason from the drop-down list.
- To add demand for each required month of the applicable tax period, select the **From** and **To** drop-down lists of the Tax period field. Click **ADD** to add more rows for entering demand for each month.

Tax Period *				Tax Rate	Turn Over	Act *
From		To				
Month ▾	Year ▾	Month ▾	Year ▾			

Month  
AUG  
SEP  
OCT  
NOV  
DEC

ADD

Attachments \*  
Choose File: No file chosen

7. Scroll to the right and select the **Act** from the drop-down list. Also, select the **Place of Supply (POS)** from the drop-down list.

**Note:** POS is required only in case of IGST.

Tax Rate	Turn Over	Act*	Place of supply	Tax /Cess
		CGST IGST CGST SGST CESS	Select Place of Sup	

ADD

**Attachments\***

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

8. Again scroll to the right and in the field and enter the amount that the taxpayer must pay in the applicable fields: **Tax/Cess, Interest, Penalty, Others.**

Place of supply	Tax /Cess	Interest	Penalty*	Others
Select Place of Sup				

ADD

**Attachments\***

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

9. Click **Choose File** to upload the document(s) from your machine that state the detailed reasons of issuing this Order.
10. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine.
11. Check the system-generated draft ORDER carefully to rule out any discrepancy.

**FORM GST ASMT - 15***[See rule 100(2)]*

Reference No.: ZA180718000048L

Date: 11/07/2018

To  
ID: 18AJIP1572EABZ  
Name: ANGAD JASBIRSINGH ARORA  
Address : 10, dsf, asdf, Jorhat, Assam, 785001

Tax Period - JUL 2017 - MAR 2018

F.Y.- 2017-2018

SCN Reference No.- ZA1807180000401

Date- 11/07/2018

**Assessment order under section 63**

The notice referred to above was issued to you to explain the reasons s to why you should not pay tax for the above mentioned period as your registration has been canceled under sub-section (2) of section 29.

Therefore, on the basis of information available with the department / record produced during proceedings, if any, assessment has been framed for the reasons mentioned in the attached annexure. The amount assessed and payable by you is mentioned in table below along with the date by which the amount should be deposited.

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by date mentioned in the table below failing which proceedings shall be initiated against you to recover the outstanding dues.

**Details of the amount assessed and payable-**

Sr. No	Tax Period		Act	POS (Place of Supply)	(Amount in Rs.)				Total
	From	To			Tax	Interest	Penalty	Others	
1	JUL 2017	MAR 2018	IGST	29	3,330.00	0.00	0.00	0.00	3,330.00
Total					3,330.00	0.00	0.00	0.00	3,330.00

You are hereby directed to make the payment by 25/07/2018 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name: Urmila

Designation: Deputy Commissioner

Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam

**Note:** The above system-generated draft Order is for the unregistered taxpayer whose registration has been cancelled. If you are issuing this Order to an unregistered taxpayer who has failed to obtain registration, following draft notice would be generated:

**FORM GST ASMT - 15**  
[See rule 100(2)]

Reference No.: ZA180718000062V

Date: 12/07/2018

To  
ID: 181800000002TMP  
Name: MUKESH DHANJIBHAI KARSHALA  
Address : 1, xxx, yyy, Darrang, Assam, 781001

Tax Period - JAN 2018 - MAR 2018

F.Y.- 2017-2018

SCN Reference No.- ZA180718000061X

Date- 12/07/2018

**Assessment order under section 63**

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

Therefore, on the basis of information available with the department / record produced during proceedings, if any, assessment has been framed for the reasons mentioned in the attached annexure. The amount assessed and payable by you is mentioned in table below along with the date by which the amount should be deposited.

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by date mentioned in the table below failing which proceedings shall be initiated against you to recover the outstanding dues.

**Details of the amount assessed and payable-**

(Amount in Rs.)									
Sr. No	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
	From	To							
1	JAN 2018	MAR 2018	CGST	NA	6.00	6.00	0.00	0.00	12.00
Total					6.00	6.00	0.00	0.00	12.00


You are hereby directed to make the payment by 18/07/2018 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: Assam

13. Go back to the **ASSESSMENT ORDER - ASMT-15** page. Click the **PROCEED** button.
14. The **Submit Application** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard Submit Application English

ARN	Date	GSTIN
AD180718000001M	11/07/2018	18AJIPA1572EAZB



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

15. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

16. The updated **Case Detail** page is displayed, with the new row containing the record of the **ASSESSMENT ORDER - ASMT-15** just issued and the **Status** updated to "**Order for creation of demand issued**".

Dashboard > Assessment of unregistered persons > Case Detail English

ARN <b>AD180718000001M</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date Of Application/Case Creation <b>02/07/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	---	--	--

NOTICES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER -

Type	Order Number	Order Date	Attachments
ASSESSMENT ORDER - ASMT - 15	ZA180718000048L	11/07/2018	<a href="#">Document.pdf</a> <a href="#">UR_ORDER_ZA180718000048L_20180711122544.pdf</a>

**Note 1:** As mentioned in the confirmation message on the Dashboard page, you can serve this Order to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

**Note 2:**

To sum up, once Assessment Order is issued to an Unregistered Person, following actions take place on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer via his/her email ids and SMS.
- Status of ARN/Case ID and RFN will be changed to 'Order for creation of demand issued'.
- Reference number of the order will be generated.
- Electronic liability register and DCR of the unregistered person shall also get updated with the demand specified in the order

17. Here's an example of the two-page order that would be sent to the taxpayer whose registration has been cancelled:

**FORM GST ASMT - 15***[See rule 100(2)]*

Reference No.: ZA180718000048L

Date: 11/07/2018

To  
ID: 18AJIPA1572EABZ  
Name: ANGAD JASBIRSINGH ARORA  
Address : 10, dsf, asdf, Jorhat, Assam, 785001

Tax Period - JUL 2017 - MAR 2018

F.Y.- 2017-2018

SCN Reference No.- ZA1807180000401

Date- 11/07/2018

**Assessment order under section 63**

The notice referred to above was issued to you to explain the reasons s to why you should not pay tax for the above mentioned period as your registration has been canceled under sub-section (2) of section 29.

Therefore, on the basis of information available with the department / record produced during proceedings, if any, assessment has been framed for the reasons mentioned in the attached annexure. The amount assessed and payable by you is mentioned in table below along with the date by which the amount should be deposited.

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by date mentioned in the table below failing which proceedings shall be initiated against you to recover the outstanding dues.

**Details of the amount assessed and payable-**

(Amount in Rs.)

Sr. No	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
	From	To							
1	JUL 2017	MAR 2018	IGST	29	3,330.00	0.00	0.00	0.00	3,330.00
Total					3,330.00	0.00	0.00	0.00	3,330.00

You are hereby directed to make the payment by 25/07/2018 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam

18. Here's an example of the two-page Order that would be sent to the taxpayer who has failed to obtain registration:

**FORM GST ASMT - 15***[See rule 100(2)]*

Reference No.: ZA180718000065P

Date: 12/07/2018

To  
ID: 18180000002TMP  
Name: MUKESH DHANJIBHAI KARSHALA  
Address : 1, xxx, yyy, Darrang, Assam, 781001

Tax Period - JAN 2018 - MAR 2018

F.Y.- 2017-2018

SCN Reference No.- ZA180718000064R

Date- 12/07/2018

**Assessment order under section 63**

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

Therefore, on the basis of information available with the department / record produced during proceedings, if any, assessment has been framed for the reasons mentioned in the attached annexure. The amount assessed and payable by you is mentioned in table below along with the date by which the amount should be deposited.

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by date mentioned in the table below failing which proceedings shall be initiated against you to recover the outstanding dues.

**Details of the amount assessed and payable-**

Sr. No	Tax Period		Act	POS (Place of Supply)	(Amount in Rs.)				
	From	To			Tax	Interest	Penalty	Others	Total
1	JAN 2018	MAR 2018	CGST	NA	5.00	0.00	0.00	0.00	5.00
Total					5.00	0.00	0.00	0.00	5.00

You are hereby directed to make the payment by 27/07/2018 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: Assam

[Go back to the Main Menu](#)

## H. (2) Drop Proceeding

To drop the proceedings, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

The screenshot shows the 'Case Detail' page for a taxpayer with ARN AD180718000001M and GSTIN/UTN/Temporary Id 18AJTPA1572EA2B. The 'ORDERS' tab is selected. The 'ADD ORDER' button is highlighted, and the 'DROP PROCEEDING' option is visible in the dropdown menu. A table of existing orders is also shown.

Order Number	Order Date	Attachments
ZA180618000289D	28/06/2018	Doc1.pdf
ZA180618000288F	28/06/2018	UR_ORDER_ZA180618000289D_30180628050924.pdf
ZA180618000288F	28/06/2018	Doc1.pdf
ZA180618000288F	28/06/2018	UR_DrpProcd_ZA180618000288F_30180628050514.pdf

2. **DROP PROCEEDING** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, **Financial Year**, and the **Tax Period** fields are auto-populated. Enter the required data in the mandatory fields to proceed.

The screenshot shows the 'DROP PROCEEDING' page. The 'ORDERS' tab is selected. The 'Type' field is set to 'DROP PROCEEDING'. The 'Order Number' field is highlighted with a red box and contains the value 'ZA180718000049J'. The 'SCN Ref No.' field is set to 'ZA1807180000401'. The 'Date of SCN' field is set to '11/07/2018'. The 'Financial Year' field is set to '2017-2018'. The 'Tax Period' section shows 'From' as 'JUL 2017' and 'To' as 'MAR 2018'. The 'Attachments' section has a 'Choose File' button highlighted with a red box. Below the button, there is a red square icon and the text 'Document.pdf'. At the bottom, there are buttons for 'BACK', 'PREVIEW', and 'PROCEED'.

**Order Number \***

ZA180718000049J

[Generate Reference Number](#)

**SCN Ref No \*** ZA1807180000401

**Date of SCN \*** 11/07/2018

**Financial Year \*** 2017-2018

**Tax Period \***

From		To	
JUL	2017	MAR	2018

**Attachments \***

[Choose File](#) No file chosen

Document.pdf

**File with PDF or JPEG format is only allowed**

**Maximum 4 files and 5 MB for each file allowed**

[BACK](#) [PREVIEW](#) [PROCEED](#)

3. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
4. Click **Choose File** to upload the document(s) from your machine that state the reasons of dropping this proceeding.
5. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine.
6. Check the system-generated draft ORDER carefully to rule out any discrepancy.

**Office of Deputy Commissioner**  
**Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam, State/UT: Assam**

Reference No: ZA180718000049J	Date: 11/07/2018
To GSTIN/Temporary Id: 18AJIPA1572EAZB Name: ANGAD JASBIRSINGH ARORA Address : 10, dsf, asdf, Jorhat, Assam, 785001	
Tax period-JUL 2017 - MAR 2018	F.Y.-2017-2018
SCN Reference No: ZA1807180000401	Date: 11/07/2018

**Order for dropping the proceedings under section 63**

With reference to the above referred show cause notice issued to you for representing your case against the reasons stated in the Annexure attached thereto and on the basis of information available on record, the proceedings are hereby dropped for the reasons stated in the Annexure attached herewith.


  

Signature Name: Designation: Jurisdiction:	Urmila Deputy Commissioner JORHAT -1:Jorhat:Jorhat Zone:Assam
---	--

8. Go back to the **DROP PROCEEDING** page. Click the **PROCEED** button.
9. The **Submit Application** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

Dashboard > Submit Application English

ARN	Date	GSTIN
AD180718000001M	11/07/2018	18AJIPA1572EAB



## Warning

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[Facing problem using DSC? Click here for help](#)

ISSUE WITH DSC

10. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

11. The updated **Case Detail** page is displayed, with the table containing the record of the **DROP PROCEEDING** Order just issued and the **Status** updated to "Order for dropping proceedings issued".

Dashboard > Assessment of unregistered persons > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date Of Application/Case Creation	Status
AD180718000001M	18AJIPA1572EAB	02/07/2018	Order for dropping proceedings issued

NOTICES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER -

Type	Order Number	Order Date	Attachments
DROP PROCEEDING	ZA180718000049J	11/07/2018	Document.pdf <a href="#">UR_DrpProcd_ZA180718000049J_20180711122835.pdf</a>

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the Order to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the

**Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

12. Here's an example of the Order that would sent to the taxpayer:

Office of Deputy Commissioner	
Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam, State/UT: Assam	
Reference No: ZA180718000049J	Date: 11/07/2018
To	
GSTIN/Temporary Id: 18AJIPA1572EAZB	
Name: ANGAD JASBIRSINGH ARORA	
Address : 10, dsf, asdf, Jorhat, Assam, 785001	
Tax period-JUL 2017 - MAR 2018	F.Y.-2017-2018
SCN Reference No: ZA1807180000401	Date: 11/07/2018
Order for dropping the proceedings under section 63	
With reference to the above referred show cause notice issued to you for representing your case against the reasons stated in the Annexure attached thereto and on the basis of information available on record, the proceedings are hereby dropped for the reasons stated in the Annexure attached herewith.	
Signature	
Name: Urmila	
Designation: Deputy Commissioner	
Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam	

[Go back to the Main Menu](#)

# Assessment of Non-filers of Returns

## FAQs > Assessment of Non-filers of Returns

### 1. Who will fall under "Non-filers of Return" category for assessment?

All those registered taxpayers will fall under "Non-filers of Return" category for assessment, who are required to file a valid return and have not filed it within 15 days of issuance of Notice u/s 46 of the GST Act, 2017 in Form GSTR-3A.

### 2. On the Non-filers Search page, can I select multiple tax periods to get non-filers data of last 3 months?

No, you cannot select more than one tax period for assessment. You can only search for a particular month, one at a time. To get non-filers data of last 3 months, you will have to search it 3 times by selecting each tax period, one by one.

### 3. I am on the Non-filers Search page. What does the field name "Turnover" refer to? Do I need to fill this also before clicking the Search button?

Turnover means turnover of the business.

You need not fill this, as it is not a mandatory field. Only Type of return and Tax period fields are mandatory fields.

### 4. One of the taxpayers in my jurisdiction has filed the return before completion of the proceedings. What will happen in this case?

In case, the tax payer files the return before initiation or the completion of proceedings, then system will automatically change the status to 'Return filed, no action required'. No action will be required from your end, in such a case.

### 5. What are the pre-conditions to frame assessment against a Non-filer?

Pre-conditions to frame assessment against a Non-filer are:

- Notice u/s 46 in Form GSTR-3A must have been sent to the registered taxable person who required to file the requisite return.
- Taxpayer has defaulted in complying with the notice.
- 15 days' time has elapsed from the date of issuance or service of notice.

## 6. How to access material for framing assessment under section 62 of the GST Act, 2017?

All the relevant material of a particular case available on record could be accessed using the following hyperlinks provided on the top-right side of the ASSESSMENT ORDER - ASMT-13 page (To access the page use path : Orders > Add Order > ASSESSMENT ORDER - ASMT-13):

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

**Note:** If taxpayer has submitted any information/record in reply to Notice, that may also be examined and taken into consideration while passing the assessment order.

## 7. Give an example of determining tax liability of a Non-filer?

On the basis of returns of preceding tax periods filed and transactions appearing in Form GSTR- 1, 1A, 2 & 2A of current tax period, here is an example that may result in probable tax liability.

Let's suppose:

- Form GSTR-1A captures auto-populated data of outward supplies reported by recipients in Form GSTR- 2 of a taxpayer for INR 1,00,000; and
- Form GSTR-2A captures auto-populated data of inward supplies from Form GSTR-1 of corresponding suppliers for INR 2,00,000 for the same taxpayer.

Based on above data, tax officer may proceed to determine the tax liability in the following manner for that particular tax period:

- Total inward supplies: INR 2,00,000
- Additional Notional Profit @20%: INR 40,000
- Total taxable inward supplies: INR 2,40,000
- Tax liability with the rate of tax @ 18%: INR 43,200
- Any amount accounted for assessment purpose (to be determined by the tax officer): Rs. 100000
- Amount of Interest, if applicable (to be determined by the tax officer)
- Amount of penalty (to be determined by the tax officer)

**Note:** Please note that above example is only indicative in nature for tax officials.

## 8. What documents will taxpayers receive, once I issue Assessment order u/s 62 against him/her?

Taxpayer will receive two documents, order in Form GST ASMT-13 generated by system and annexure uploaded by you, if any.

### **9. What happens on the GST Portal when Assessment order u/s 62 is issued against a Non-filer?**

Once Assessment Order u/s 62 is issued against the non-filer of return, following actions take place on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer on his/her email ids and SMS.
- Form GST ASMT-13 generated by system and annexure uploaded by officer is made available on the taxpayer's dashboard.
- A Demand ID is created as per ID master data (which shall be same as order reference no).
- Electronic liability register, upon generation of demand ID and DCR of the non-filer gets updated with the demand ID specified in the order.

### **10. After issue of the Assessment order u/s 62, does the GST System do any auto-check on whether the return is filed or not?**

Yes, after issue of the Assessment order u/s 62 the GST System does following auto-check on whether return is filed or not.

On the 30th day of the issue of order, system checks whether the return (for which notice was issued under section 46 of the Act to the taxpayer) is filed within 30 days of the order or not and system also checks whether the filed return is a valid return or not. Following cases may occur:

- Return is filed by taxpayer:** Demand order shall be deemed to be withdrawn automatically, and Electronic liability register will be updated (reversed) accordingly, for all major and minor heads. On the GST portal, the Status on the Case Detail page will be changed to 'Order deemed Withdrawn' and Status of Demand in DCR will be changed to 'Demand settled'.
- Return is not filed by taxpayer:** Demand will continue to remain in Liability Register for recovery.

### **11. When can proceedings be dropped for a non-filer?**

Proceedings can be dropped for a non-filer, if proceedings are undertaken or intended to be undertaken under any other sections.

### **12. What happens on the GST Portal when Drop Proceeding Order is issued?**

Once Drop Proceeding Order is issued to the non-filer of return, following actions take place on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer on his/her email ids and SMS.
- Annexure, if any, uploaded by officer will be made available on the Taxpayer's dashboard.

### 13. What documents will taxpayer receive once I issue Drop Proceeding Order?

Taxpayer will receive annexure, if any, uploaded by you.

### 14. Where can the taxpayers view notices and orders issued to them?

Taxpayers can view the notices and orders issued to them by logging on to the GST portal with their credentials and navigating to **Services > User Services > View Additional Notices and Orders** option.

### 15. In case order is issued by post/special messenger, where do I update details of the case?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Assessment of Non-filers of Returns > Case Detail > References > COMMUNICATION** option and enter/update details in relevant columns.

### 16. In case notice/order etc. is issued by post/special messenger, then what will be the "Date of issue"?

Date of delivery will be considered as "Date of issue".

### 17. In case I need to upload additional documents (invoices, offline calculations, etc.) related to a particular case on the GST Portal, where do I upload?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Assessment of Non-filers of Returns > Case Detail > References > ADD REFERENCE > REFERENCES OF CASE** option and upload additional documents.

### 18. Can a Non-filer file an appeal against the issued order?

Yes, a Non-filer can file an appeal against the issued order, within the time period specified in law.

## 19. What happens when a non-filer neither makes payment of demand mentioned in the order nor files an appeal?

When a non-filer neither makes payment of demand within time period specified in the order nor files appeal within the time period specified in law, then after expiry of said period, tax authorities can initiate recovery proceedings.

## 20. During the Assessment/Adjudication proceedings on the case/application of a Non-filer of Return, what all Status changes does the case/application undergo?

During the Assessment/Adjudication proceedings on the case/application of a Non-filer of Return, the case/application may undergo following Status changes:

- **Pending for action by tax officer:** When status of RFN (Notice reference number) is under work item of tax officer.
- **Return filed, no action required:** When return is filed by taxpayer before initiating/completion of proceedings
- **Order for creation of demand issued:** When order is issued by tax official
- **Order deemed withdrawn:** When return is filed by taxpayer within 30 days of issuance of order
- **Proceedings initiated/Saved as draft:** When proceedings are initiated but not completed (i.e. order is yet to be issued)
- **Proceedings Dropped, undertaken under other section:** When proceedings are undertaken or intended to be undertaken under other section of the Act
- **Demand created:** Status of demand Upon issuance of order (GST ASMT-13) by tax officer
- **Demand settled:** Status of demand if return is filed within 30 days of order or service of the order

## Manual > Assessment of Non-filers of Returns

### How can I conduct Assessment/Adjudication proceedings on Non-filer of Return?

All those registered taxpayers will fall under "Non-filers of Return" category for assessment, who are required to file a valid return and have not filed it within 15 days of issuance of Notice u/s 46 of the GST Act, 2017 in Form GSTR-3A.

To conduct Assessment/Adjudication proceedings on Non-filers of Return, perform following steps:

- A. [View List of Non-filers](#)
- B. [Search for an already-created ARN/Case ID](#)
- C. [Initiate Proceedings against the Non-filer](#)
- D. [Record Communications related to the case](#)
- E. [Record References related to the case, if any](#)
- F. [Issue an Assessment order u/s 62](#) or [Drop Proceeding](#)

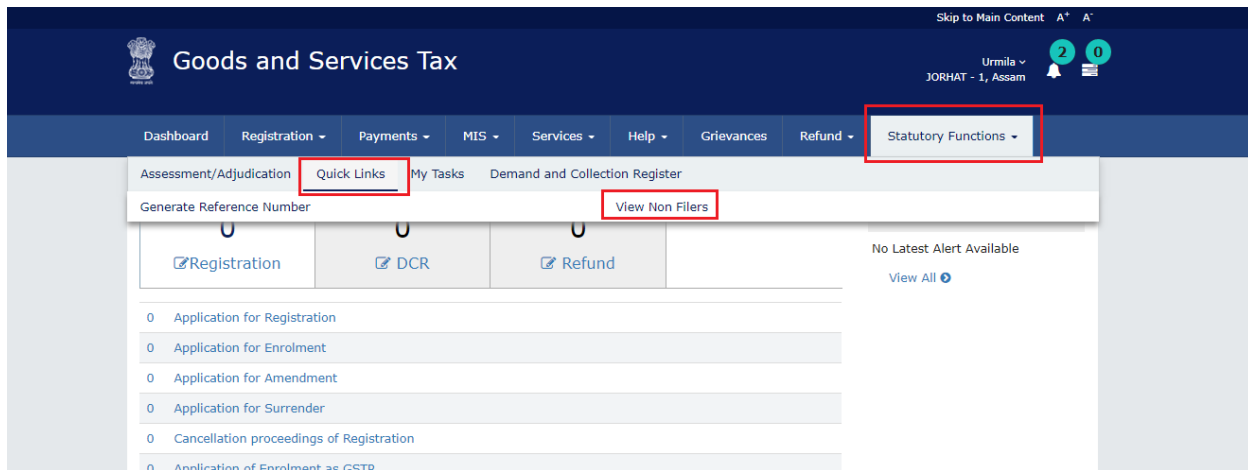
**Click each hyperlink above to know more.**

-

#### A. View List of Non-filers

To view list of Non-filers of Returns, perform following steps:

1. Access the **GST Back Office Portal** for tax officials. The **Home** page is displayed.
2. Login using your valid credentials. The **Dashboard** page is displayed.
3. Navigate to **Statutory Functions > Quick Links > View Non-filers** option.



4. **Non-filers Search** page is displayed. Enter data in the displayed fields and click **SEARCH** button. With the **RESET** button, you can reset the data and then search again.

Dashboard > Non filers English

• Indicates mandatory fields

**Search**

**GSTIN / UIN / TEMP ID**

Enter GSTIN / UIN / TEMP ID

**Type of Return\***

Select

Select

GSTR3B

**From**

Select

**To**

Select

**Turnover (₹)**

Minimum	Maximum

**Tax Paid (₹)**

Minimum	Maximum

RESET

SEARCH

DOWNLOAD

**Note 1:** **Type of Return** and **Tax Period** are mandatory fields. Make sure you fill them before clicking **SEARCH**.

**Note 2:** In the **Tax Period** field, both **From** and **To** fields should be filled up (you can search non-filers for a particular month or quarter only at a time).

5. Based on your search criteria, list is displayed. You can sort the list using Columns **Turnover**, **Tax Paid** and **RC Surrendered**. Also, 10 records are displayed per page. To view other pages of the list, click the page number-buttons **1, 2, 3...** displayed below.

• Indicates mandatory fields

## Search

GSTIN / UIN / TEMP ID

Type of Return •

Enter GSTIN / UIN / TEMP ID

GSTR3B

Tax Period •

From

To

MAR

2018

MAR

2018

Turnover (₹)

Minimum

Maximum

Tax Paid (₹)

Minimum

Maximum

RESET

SEARCH

DOWNLOAD



• Last Return Filed details would not be available for taxpayers who have not filed any returns

List of Non filers for MAR 2018 - MAR 2018

GSTIN	Legal Name	Last Returns Filed				Notice Details		
		Tax Period	Filing Dt	Turnover (₹)	Tax Paid (₹)	SCN	Issue Date	RC Surrender
12AJIPA1572EV1Z	ANGAD JASBIRSINGH ARORA					ZA120418000153A	24/04/2018	N
12AJIPA1572E22Q	ANGAD JASBIRSINGH ARORA					ZA1204180001580	24/04/2018	N
12AJIPA1572EFZI	ANGAD JASBIRSINGH ARORA					ZA1204180002249	24/04/2018	N
12ACXPK3463A5ZO	MUKESH DHANJIBHAI KARSHALA					ZA1204180002257	24/04/2018	N
12ACXPK3463A6ZN	MUKESH DHANJIBHAI KARSHALA					ZA1204180002265	24/04/2018	N
12ACXPK3463A7ZM	MUKESH DHANJIBHAI KARSHALA					ZA1204180002273	24/04/2018	N
12ACXPK3463A9ZK	MUKESH DHANJIBHAI KARSHALA					ZA120418000229Z	24/04/2018	N
12ACXPK3463AAZJ	MUKESH DHANJIBHAI KARSHALA					ZA120418000230G	24/04/2018	Y
12ACXPK3463ABZI	MUKESH DHANJIBHAI KARSHALA					ZA120418000231E	24/04/2018	N
12ACXPK3463ACZH	MUKESH DHANJIBHAI KARSHALA					ZA120418000232C	24/04/2018	N

« 1 2 3 4 5 6 7 ... 10 »

**Note:** Once the list is displayed, you can close the "Search" area by clicking the downward-arrow below the DOWNLOAD button and view only the list. It changes to upward arrow and only list is displayed as shown in the image below. To view the "Search" area again, click the upward arrow.

Dashboard > Non filers
English

^

Last Return Filed details would not be available for taxpayers who have not filed any returns  
List of Non filers for MAR 2018 - MAR 2018

GSTIN	Legal Name	Last Returns Filed				Notice Details		RC Surrender
		Tax Period	Filing Dt	Turnover (₹)	Tax Paid (₹)	SCN	Issue Date	
12AJIPA1572EV1Z	ANGAD JASBIRSINGH ARORA					ZA120418000153A	24/04/2018	N
12AJIPA1572E22Q	ANGAD JASBIRSINGH ARORA					ZA1204180001580	24/04/2018	N
12AJIPA1572EFZI	ANGAD JASBIRSINGH ARORA					ZA1204180002249	24/04/2018	N
12ACXPK3463A5ZO	MUKESH DHANJIBHAI KARSHALA					ZA1204180002257	24/04/2018	N
12ACXPK3463A6ZN	MUKESH DHANJIBHAI KARSHALA					ZA1204180002265	24/04/2018	N
12ACXPK3463A7ZM	MUKESH DHANJIBHAI KARSHALA					ZA1204180002273	24/04/2018	N
12ACXPK3463A9ZK	MUKESH DHANJIBHAI KARSHALA					ZA120418000229Z	24/04/2018	N
12ACXPK3463AAZJ	MUKESH DHANJIBHAI KARSHALA					ZA120418000230G	24/04/2018	Y
12ACXPK3463ABZI	MUKESH DHANJIBHAI KARSHALA					ZA120418000231E	24/04/2018	N
12ACXPK3463ACZH	MUKESH DHANJIBHAI KARSHALA					ZA120418000232C	24/04/2018	N

<< 1 2 3 4 5 6 7 ... 10 >>

- Click the **Download** button to download the entire list. It will be downloaded in a .csv format as displayed.

Turnover (₹)		Tax Paid (₹)	
Minimum	Maximum	Minimum	Maximum
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

ie available for taxpayers who have not filed any returns

EB 2018

Last Returns Filed				Notice Details		RC Surrendered?	Action
Tax Period	Filing Dt	Turnover (₹)	Tax Paid (₹)	SCN	Issue Date		
				ZA180318001951N	14/07/2018	N	<input type="button" value="INITIATE PROCEEDINGS"/>

List\_of\_Non-Filers\_....csv


[Go back to the Main Menu](#)

## B. Search for an already-created ARN/Case ID

To search for a particular ARN/Case ID of the Non-filers of returns, perform following steps:

1. Access the **GST Back Office Portal** for tax officials. The **Home** page is displayed.
2. Login using your valid credentials. The **Dashboard** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Assessment of Non-filers of Returns** option.

Skip to Main Content A+ A-

 **Goods and Services Tax**

Urmila JORHAT - 1, Assam 2 0

Dashboard Registration Payments MIS Services Help Grievances Refund **Statutory Functions**

Assessment/Adjudication Quick Links My Tasks Demand and Collection Register

Determination of tax(Fraud/Other)-DRC07 Intimation of Voluntary Payment

General Penalty Assessment of unregistered persons

**Assessment of Non-filers of Returns** Determination of tax(Fraud/Other)

Rectification of Orders Summary Assessment

Application for Registration

4. **Case Detail Search** page is displayed. Choose any one of the four displayed fields as your search criteria, enter the required information: **ARN**, **GSTIN**, **Status** (select from the drop-down list) or **From Date & To Date**, and click the **SEARCH** button.

Dashboard > Non Filers > Case Detail English

## Search

**ARN**

**GSTIN**

**Status**

**From Date**

**To Date**

SEARCH

**Note:** You must enter data in at least one field to proceed.

- Based on your search criteria, the required ARN or the list of the required ARNs of Non-filers of returns is displayed. Click the **ARN** hyperlink of the case you want to act on.

Dashboard > Non Filers > Case Detail English

## Search

**ARN**

**GSTIN**

**Status**

**From Date**

**To Date**

SEARCH

List of Application/Case Reference Numbers (ARNs)

ARN ↕	GSTIN ↕	Applicant Name ↕	Date Of Filing ↕	Status ↕
<a href="#">AD180718000022I</a>	18AFAPJ0636C3ZZ	jasbir singh	17/07/2018	Proceeding Dropped,undertaken under other section
<a href="#">AD180718000020M</a>	18AFAPJ0636C2Z0	jasbir singh	16/07/2018	Order for creation of demand issued
<a href="#">AD1807180000179</a>	18AJIPA1572E5ZG	ANGAD JASBIRSINGH ARORA	14/07/2018	Order for creation of demand issued

**Note:** Because **From Date** & **To Date** was selected earlier as the Search criteria, all those ARNs that were created in that period get displayed.

- Case Detail** Page is displayed. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case by operating on the two tabs provided at the left-hand side of the page: **ORDERS** and **REFERENCES**.

Dashboard > Non Filers > **Case Detail** English

ARN <b>AD1807180000757</b>	GSTIN/UIN/Temporary Id <b>18AFAPJ0636C4ZY</b>	Date of Application/Case Creation <b>22/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS  
REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
No Records Found			

**Note 1:** On this page, the ORDERS tab is selected by default.

**Note 2:** Status of the ARN/Case is **"Pending for action by tax officer"**. In case, a tax payer has filed the return before the completion of proceedings, then the system will automatically change the Status to **"Return filed, no action required"** as shown in the image below.

Dashboard > Non Filers > Case Detail English

ARN <b>AD120718000002W</b>	GSTIN/UIN/Temporary Id <b>12APIPS0052DFZ1</b>	Date of Application/Case Creation <b>03/07/2018</b>	Status <b>Return filed, no action required</b>
-------------------------------	--	--	---

ORDERS  
REFERENCES

ADD ORDER ▾

Return filed within 30 days

Type	Order Number	Order Date	Attachments
No Records Found			

[Go back to the Main Menu](#)

## C. Initiate Proceedings against the Non-filer

To initiate proceedings against the non-filer, you must create a new ARN (Application Reference Number)/Case ID against the Non-filer. To do this, perform following steps:

1. Search for the list of Non-filers as mentioned in [Step A - View the List of Non-filers](#).
2. On the Non-filers Search page, list of non-filers of return is displayed, based on the search criteria. In the displayed list of Non-filers, scroll to the right and click the **INITIATE PROCEEDINGS** button in **Column "Action"**, in the row of the taxpayer you want to take action on.

Search

Type of Return •

Tax Paid (₹)	
Minimum	Maximum

DOWNLOAD

EB 2018

◀ ▶ 🔍

- [Dashboard](#) > [Non filers](#) > **Suo Moto**

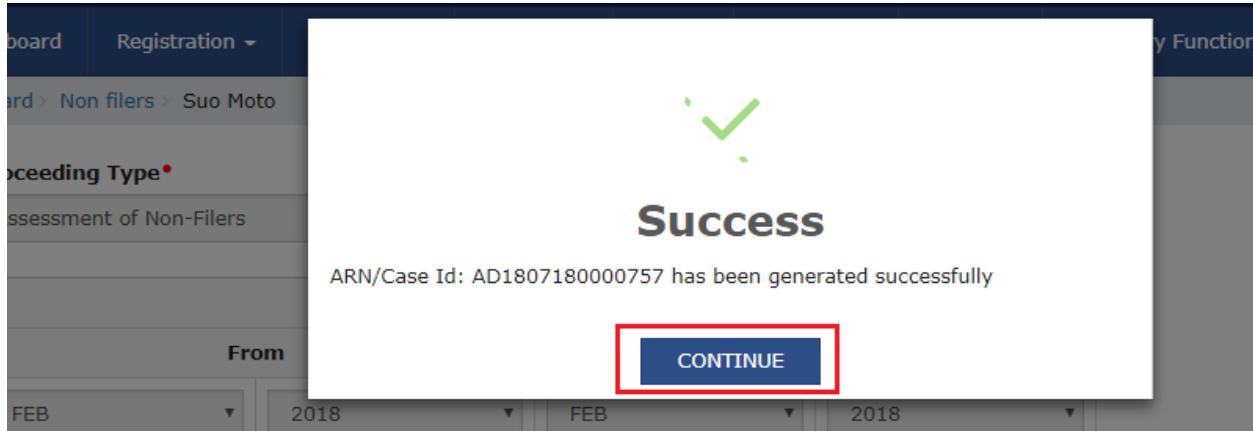
English

Financial Year<sup>•</sup>

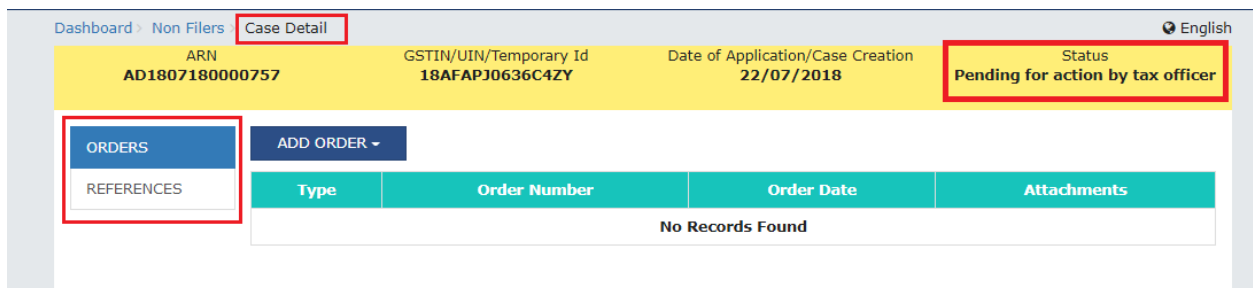
Tax Period <span></span>			
From		To	
FEB <span></span>	2018 <span></span>	FEB <span></span>	2018 <span></span>

## CREATE

4. The Success popup is displayed. Click the **CONTINUE** button.



5. **Case Detail** Page is displayed. From this page, you can initiate all Assessment/Adjudication proceedings related to this particular case by operating on the two tabs provided at the left-hand side of the page: **ORDERS** and **REFERENCES**.



**Note 1:** On this page, the **ORDERS** tab is selected by default.

**Note 2:** Status of the ARN/Case is "**Pending for action by tax officer**". In case, a tax payer has filed the return before the completion of proceedings, then the system will automatically change the Status to "**Return filed, no action required**" as shown in the image below.

Dashboard > Non Filers > Case Detail English

ARN <b>AD120718000002W</b>	GSTIN/UIN/Temporary Id <b>12APIPS0052DFZ1</b>	Date of Application/Case Creation <b>03/07/2018</b>	Status <b>Return filed, no action required</b>
-------------------------------	--	--	---

ORDERS

ADD ORDER ▾

REFERENCES

**Return filed within 30 days**

Type	Order Number	Order Date	Attachments
No Records Found			

[Go back to the Main Menu](#)

## D. Record Communications related to the case, if any

To record any communication related to the case, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab. This tab displays a table of all the records of the References you would update. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

Dashboard > Non Filers > Case Detail English

ARN <b>AD18071800000757</b>	GSTIN/UIN/Temporary Id <b>18AFAPJ0636C4ZY</b>	Date of Application/Case Creation <b>22/07/2018</b>	Status <b>Pending for action by tax officer</b>
--------------------------------	--	--	--

ORDERS

ADD REFERENCE ▾

REFERENCES

COMMUNICATION

REFERENCES OF CASE

Communication Type	Delivered by	Date	Attachments
No Records Found			

- COMMUNICATION** page is displayed. Enter the two mandatory fields— **Date** and **Type of Communication** (select one of the following options from the drop-down list—Post or Special Messenger. To go to the previous page, click **BACK**.

Dashboard > Non Filers > Case Detail English

ARN <b>AD1807180000757</b>	GSTIN/UIN/Temporary Id <b>18AFAPJ0636C4ZY</b>	Date of Application/Case Creation <b>22/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS  
REFERENCES

**Type**

COMMUNICATION

**Type of Communication \***

Select Type  
Select Type  
POST  
SPECIAL MESSENGER

**Attachments**

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

**Date \***

DD/MM/YYYY

• indicates mandatory fields

BACK
SUBMIT

**Note:** As displayed in the image below, if you select, **Type of Communication** as **Special Messenger**, you must fill the **Delivered by** field with the name of the person who delivered this communication.

Dashboard > Non Filers > Case Detail English

ARN <b>AD1807180000757</b>	GSTIN/UIN/Temporary Id <b>18AFAPJ0636C4ZY</b>	Date of Application/Case Creation <b>22/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS  
REFERENCES

**Type**

COMMUNICATION

**Type of Communication \***

SPECIAL MESSENGER

**Attachments**

Choose File No file chosen

Reference 01.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

**Date \***

22/07/2018

**Delivered by \***

• indicates mandatory fields

BACK
SUBMIT

- 2a. Click **Choose File** to upload the document(s), if any. You can also delete the uploaded file by clicking on the trash-bin icon.
- 2b. Click the **SUBMIT** button.
3. The updated **Case Detail** page is displayed, with new table containing the record of this communications submitted.

Dashboard > Non Filers > Case Detail English

ARN <b>AD1807180000757</b>	GSTIN/UIN/Temporary Id <b>18AFAPJ0636C4ZY</b>	Date of Application/Case Creation <b>22/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS

REFERENCES

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Date	Attachments
COMMUNICATION	POST	-NA-	22/07/2018	<a href="#">Reference 01.pdf</a>

[Go back to the Main Menu](#)

## E. Record References related to the case, if any

To record the References related to the case, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab. This tab displays a table of all the records of the References you would update. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

Dashboard > Non Filers > Case Detail English

ARN <b>AD1807180000757</b>	GSTIN/UIN/Temporary Id <b>18AFAPJ0636C4ZY</b>	Date of Application/Case Creation <b>22/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS

REFERENCES

ADD REFERENCE ▾

COMMUNICATION

REFERENCES OF CASE

Communication Type	Delivered by	Date	Attachments
No Records Found			

- REFERENCES OF CASE** page is displayed. Enter **Date** by clicking the calendar icon and selecting the date of these References. To go to the previous page, click **BACK**.

ORDERS  
**REFERENCES**



**Type**  
REFERENCES OF CASE

**Date** •  
24/07/2018

• indicates mandatory fields

**Attachments**  

Choose File

 No file chosen  
  
Reference 01.pdf  


*File with PDF or JPEG format is only allowed*  
*Maximum 4 files and 5 MB for each file allowed*

BACK

SUBMIT

2a. Click **Choose File** to upload the document(s) related to this case. You can also delete the uploaded file by clicking on the trash-bin icon.

2b. Click the **SUBMIT** button.

3. The updated **Case Detail** page is displayed, with the table containing the record of the references just submitted.

Dashboard > Non Filers > Case Detail
English

ARN <b>AD1807180000757</b>	GSTIN/UIN/Temporary Id <b>18AFAPJ0636C4ZY</b>	Date of Application/Case Creation <b>22/07/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	--	--	--

ORDERS  
**REFERENCES**

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	24/07/2018	Reference 01.pdf

[Go back to the Main Menu](#)

## F.(1) Issue an Assessment order u/s 62

To issue an assessment order against the case created, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. Click **ADD ORDER** to open the drop-down list and select **ASSESSMENT ORDER - ASMT-13**.

Dashboard > Non Filers > Case Detail
English

ARN <b>AD120718000019H</b>	GSTIN/UIN/Temporary Id <b>12APIPS0052D2ZE</b>	Date of Application/Case Creation <b>11/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS

REFERENCES

ADD ORDER ▾

ASSESSMENT ORDER - ASMT-13
DROP PROCEEDING

Order Number	Order Date	Attachments
No Records Found		

**Note:** Current application **Status** as displayed is "Pending for action by tax officer". This status will change once you issue this order.

2. **ASSESSMENT ORDER - ASMT-13** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, **Return Type**, **Section Number**, **Financial Year** and **Tax Period** fields are auto-populated. Enter the required data in the following mandatory fields to proceed: **Order Number**, **Due Date of Payment**, **Demand grid below the Tax Period field**, **Attachments**. To go back to the previous page, click **BACK**.

ORDERS

REFERENCES

MIS Report

Tax Liability

Tax Return History

Type

ASSESSMENT ORDER - ASMT-13

Order Number \*

Reference Number

Generate Reference Number

SCN Ref No \*

ZA180318001951N

Date Of SCN \*

14/07/2018

Return Type \*

R3B

Due Date Of Payment \*

DD/MM/YYYY

Section Number \*

62

Financial Year \*

2017-2018

Tax Period \*

Tax Period *			
From		To	
FEB	2018	FEB	2018

Tax Period *				Tax Rate(%)	Turn Over(€)	Act *
From		To				
Month	Year	Month	Year			

ADD

Attachments \*

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

**Note:** Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details: **MIS Report**, **Tax Liability** and **Tax Return History**.

2a. In the **Order Number** field, click the **Generate Reference Number** hyperlink. Order Number field gets auto-populated.

2b. In the **Due Date of Payment** field, click calendar and select the date to enter.

2c. In the demand grid, select the **From** and **To** drop-down lists of the Tax period field. Click **ADD** to add more rows for entering demand for each month.

Tax Period *				Tax Rate	Turn Over	Act *
From		To				
Month ▼	Year ▼	Month ▼	Year ▼			
Month						
AUG						
SEP						
OCT						
NOV						
DEC						

ADD

#### Attachments \*

Choose File No file chosen

2d. In the demand grid, scroll to the right and select the **Act** from the drop-down list. Also, select the **Place of Supply (POS)** from the drop-down list.

Note: POS is required only in case of IGST.

Tax Rate	Turn Over	Act *	Place of supply	Tax /Cess
		CGST ▼	Select Place of Sup ▼	
		IGST		
		CGST		
		SGST		
		CESS		

ADD

#### Attachments \*

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

2e. In the demand grid, again scroll to the right and in the following fields enter the amount that the taxpayer must as applicable: **Tax/Cess, Interest, Penalty, Others.**

Place of supply	Tax /Cess	Interest	Penalty *	Others
Select Place of Sup ▼				

ADD

#### Attachments \*

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

2f. Click **Choose File** to upload the document(s) from your machine that state the detailed reasons of issuing this order. To delete any uploaded document, click the trash-bin icon.

2g. Preview button gets enabled. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine.

2h. Check the system-generated draft ORDER carefully to rule out any discrepancy.

**FORM GST ASMT - 13**  
[See rule 100(1)]

Reference No : ZA180718000151W

Date : 23/07/2018

To

GSTIN : 18AFAPJ0636C4ZY  
Name : Jasbir Singh  
Address : Chhattisgarh, 0

Tax Period : FEB 2018 - FEB 2018

F.Y : 2017-2018

Return Type : R3B

Notice Reference No : ZA180318001950P

Date : 14/07/2018

**Assessment order under section 62**

The Notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the record available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is given in the below table and reasons for the same are attached as annexure.

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you file the return within a period of 30 days of date of service of this order, the order shall be deemed to have been withdrawn; otherwise, Proceeding shall be initiated against you after the afore said period, to recover the outstanding dues.

**Details of demand**

Sr. No	Tax Period		Act	POS (Place of Supply)	(Amount in Rs.)				
	From	To			Tax	Interest	Penalty	Others	Total
1	FEB 2018	FEB 2018	IGST	Kerala	6,666.00	0.00	0.00	0.00	6,666.00
Total					6,666.00	0.00	0.00	0.00	6,666.00


You are hereby directed to make the payment by 31/07/2018 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature :  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat,Jorhat  
Zone:Assam

3. Go back to the **ASSESSMENT ORDER - ASMT-13** page. Click the **PROCEED** button.
4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD1807180000757	23/07/2018	18AFAPJ0636C4ZY



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

5. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

6. The updated **Case Detail** page is displayed, with the new row containing the record of the **ASSESSMENT ORDER - ASMT-13** just issued and the **Status** updated to "Order for creation of demand issued".

Dashboard > Non Filers > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD1807180000757	18AFAPJ0636C4ZY	22/07/2018	Order for creation of demand issued

ORDERS

ADD ORDER -

REFERENCES

Type	Order Number	Order Date	Attachments
ASSESSMENT ORDER - ASMT-13	ZA180718000151W	23/07/2018	<a href="#">Document.pdf</a> <a href="#">NF_ORDER_ZA180718000151W_20180723031319.pdf</a>

**Note 1:** As mentioned in the confirmation message on the Dashboard page, you can serve this order to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

7. Here's an example of the two-page order that would be sent to the taxpayer:

**FORM GST ASMT - 13**  
[See rule 100(1)]

Reference No : ZA180718000151W

Date : 23/07/2018

To

GSTIN : 18AFAPJ0636C4ZY  
Name : Jasbir Singh  
Address : Chhattisgarh, 0

Tax Period : FEB 2018 - FEB 2018

F.Y : 2017-2018

Return Type : R3B

Notice Reference No : ZA180318001950P

Date : 14/07/2018

**Assessment order under section 62**

The Notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the record available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is given in the below table and reasons for the same are attached as annexure.

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you file the return within a period of 30 days of date of service of this order, the order shall be deemed to have been withdrawn; otherwise, Proceeding shall be initiated against you after the afore said period, to recover the outstanding dues.

**Details of demand**

Sr. No	Tax Period		Act	POS (Place of Supply)	(Amount in Rs.)				
	From	To			Tax	Interest	Penalty	Others	Total
1	FEB 2018	FEB 2018	IGST	Kerala	6,666.00	0.00	0.00	0.00	6,666.00
Total					6,666.00	0.00	0.00	0.00	6,666.00

You are hereby directed to make the payment by 31/07/2018 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature :  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat:Jorhat  
Zone:Assam

### Note:

To sum up, once assessment order is issued to the non-filer of return, following actions take place on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer on his/her email ids and SMS.
- Form GST ASMT-13 generated by system and annexure uploaded by officer is made available on the taxpayer's dashboard.
- A Demand ID is created as per ID master data (which shall be same as order ref no).
- Electronic liability register, upon generation of demand ID and DCR of the non-filer gets updated with the demand ID specified in the order.
- On the 30th day of the issue of order, system will check whether the return (for which notice was issued under section 46 of the Act to the taxpayer) is filed within 30 days of the order or not and system also checks whether the filed return is valid or not. Following cases may occur:
  - a. **Return is filed by taxpayer:** Demand order shall be deemed to be withdrawn automatically, and Electronic liability register will be updated (reversed) accordingly, for all major and minor heads. On the GST portal, the Status on the Case Detail page will be changed to 'Order deemed Withdrawn' and Status of Demand in DCR will be changed to 'Demand settled'.
  - b. **Return is not filed by taxpayer:** Demand will remain as it is and Demand will continue to remain in Liability Register for recovery.

Dashboard > Non Filers > Case Detail

English

ARN  
AD120718000004S

GSTIN/UIN/Temporary Id  
12APIPS0052D9Z7

Date of Application/Case Creation  
04/07/2018

Status  
Order deemed withdrawn

ORDERS

ADD ORDER

REFERENCES

Return filed within 30 days

Type	Order Number	Order Date	Attachments
DEEMED WITHDRAWAL OF ASSESSMENT ORDER - ASMT-13	ZA1207180000065	10/07/2018	
ASSESSMENT ORDER - ASMT-13	ZA1207180000065	10/07/2018	20180525ZA040518010275V (1).pdf NF_ORDER_ZA1207180000065_20180710101146.pdf

[Go back to the Main Menu](#)

## F. (2) Drop Proceeding

To drop the proceedings, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

Dashboard > Non Filers > Case Detail English

ARN <b>AD120718000019H</b>	GSTIN/UIN/Temporary Id <b>12APIPS0052D2ZE</b>	Date of Application/Case Creation <b>11/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS  
REFERENCES

ADD ORDER ▾  
ASSESSMENT ORDER - ASMT-13  
DROP PROCEEDING

Order Number	Order Date	Attachments
No Records Found		

**Note:** Current application **Status** as displayed is "Pending for action by tax officer". This status will change once you issue this order.

2. **DROP PROCEEDING** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, **Financial Year** fields are auto-populated. Only the Order Number field is mandatory. To go to the previous page, click **BACK**.

ORDERS  
REFERENCES

Type  
DROP PROCEEDING

Order Number \* ⓘ  
Reference Number  
[Generate Reference Number](#)

SCN Ref No \*  
ZA180318001951N

Date Of SCN \*  
14/07/2018

Financial Year \*  
2017-2018


Attachments  
Choose File | No file chosen  
ⓘ File with PDF or JPEG format is only allowed  
ⓘ Maximum 4 files and 5 MB for each file allowed

BACK PROCEED

- 2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
  - 2b. Click **Choose File** to upload the document(s) from your machine that state the reasons of dropping this proceeding.
3. Click the **PROCEED** button to issue the Order.
  4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD1807180000880	24/07/2018	18GDSPS3444H1ZU



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

**Facing problem using DSC? Click here for help**

ISSUE WITH DSC

5. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

6. The updated **Case Detail** page is displayed, with the table containing the record of the **DROP PROCEEDING** Order just issued and the **Status** updated to "**Proceeding Dropped, undertaken under other section**".

Dashboard > Non Filers > Case Detail English

ARN	GSTIN/UTN/Temporary Id	Date of Application/Case Creation	Status
AD1807180000880	18GDSPS3444H1ZU	24/07/2018	Proceeding Dropped, undertaken under other section

ORDERS

ADD ORDER -

REFERENCES

Type	Order Number	Order Date	Attachments
DROP PROCEEDING	ZA1807180001550	24/07/2018	<a href="#">Document.pdf</a>

**Note 1:** As mentioned in the confirmation message on the Dashboard page, you can serve the order to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the

**Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

**Note 2:** Once Drop Proceeding Order is issued to the non-filer of return, following actions take place on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer on his/her email ids and SMS.
- Annexure, if any, uploaded by officer will be made available on the Taxpayer's dashboard.

[Go back to the Main Menu](#)

# Determination of Tax u/s 73 and 74

## FAQs > Determination of Tax u/s 73 and 74

### 1. What is Section 73 & 74?

**Section 73:** Covers determination of tax not paid or short paid or erroneously refunded or ITC availed wrongly or utilized for any reason other than fraud, willful misstatement or suppression of facts.

**Section 74:** Covers determination of tax not paid or short paid or erroneously refunded or ITC availed wrongly or utilized by reason of fraud, willful misstatement or suppression of facts.

### 2. What are the reasons for initiating Assessment/Adjudication proceedings u/s 73 and 74?

Some of the reasons for initiating Assessment/Adjudication proceedings u/s 73 and 74 are given below:

- Where the taxpayer has violated the conditions prescribed for availing composition scheme
- Where the ISD has distributed excess credit or distributed credit in contravention of the provisions of the Act
- Where the tax deductor fails to comply with the TDS provisions mentioned in section 51
- Where the taxpayer fails to comply with the notice issued u/s 61 or explanation given is not found satisfactory after the scrutiny of return
- Where the summary assessment framed u/s 64 has been withdrawn by Additional/Joint Commissioner either Suo moto or on application
- Where a case is recommended based on the Audit conducted u/s 65
- Where a case is recommended by Special Audit conducted u/s 66
- Where a case is recommended based on the on the survey conducted u/s 67
- Where there are other cases of tax not paid/short paid/erroneously refunded/ITC wrongly availed or utilized

### 3. What is the general procedure of conducting Assessment/Adjudication proceedings u/s 73 and 74?

General procedure of conducting Assessment/Adjudication proceedings u/s 73 and 74 is:

- Notice shall be issued to the taxpayer for furnishing reply to show cause notice. In case the Tax Official has called for a Personal Hearing in the notice; date, time and venue of personal hearing will also be provided there
- If reply to notice furnished by taxable person within time specified or extended period is satisfactory, then "Drop Proceeding" Order will be issued.

- If reply to notice furnished by taxable person within time specified or extended period is not satisfactory, then officer can issue "Assessment order u/s 73 or 74" within specified period.

#### **4. During Assessment/Adjudication proceedings u/s 73 and 74 against a taxpayer, at what different stages will a taxpayer receive an intimation via SMS or email?**

During Assessment/Adjudication proceedings, a taxpayer will receive an intimation via SMS or email on registered mobile no. and email ID.

Intimation via SMS or email will be sent at the following stages:

- Issue of Acknowledgement in form GST DRC-04, if Voluntary Payment was made before the issue of SCN
- Issue of 'intimation of conclusion of proceeding' in form GST DRC-05, if payment was made within 30 days of issue of SCN
- Issue of SCN and summary of show cause notice in form GST DRC-01
- Issue of Statement and a summary of the statement in Form GST DRC-02.
- Submission of Reply in Form GST DRC-06
- Issue of each Adjournment notice
- Issue of each Reminder
- Issue of Assessment Order and summary of order in form GST DRC-07 or Drop Proceeding Order

#### **5. In case the taxpayer makes voluntary payment before the issue of Show Cause Notice (SCN), what is the procedure of conducting Assessment/Adjudication proceedings u/s 73 and 74?**

In case, taxpayer makes voluntary payment before issue of Show Cause Notice (SCN) and files Intimation of voluntary payment by filing DRC 03 at portal, the procedure of conducting Assessment/Adjudication proceedings u/s 73 and 74 will be as under:

- Tax officer will check and assess the payment made.
- If the tax officer is satisfied that the payment of amount mentioned in the case is made, then status of ARN/Case id will be changed to "Acknowledged" and intimation of acknowledgment of acceptance of payment made voluntarily will be sent to person via email and SMS and Acknowledgement will be issued in Form GST DRC-04.
- In case, voluntary payment made before SCN is found to be deficient or person has not made voluntary payment, tax officer has option to issue SCN for the amount which falls short of the amount actually payable. Tax officer has to decide the section in which proceedings are to be initiated i.e. section 73 or section 74.

## 6. What is the criteria of determining tax u/s 73?

Following is the criteria of determining tax u/s 73:

- **Time limit for issuance of Show Cause Notice (SCN):** 3 months prior to end of time limit of issuance of order
- **If taxpayer pays the liability before issue of SCN:** Tax + Interest + Penalty (in some cases).
- **If taxpayer pays the liability within 30 days of issue of notice:** Tax+ Interest + Penalty (in some cases, to be decided by the tax officer).
- **If any amount collected as tax, but has not been paid within period of 30 days from the due date of payment of such tax:** Penalty shall be payable if payment is made after issue of SCN but within 30 days.
- **Time limit of issuance of order:** 3 Years from due date of filing of annual return for the year to which tax relates.
- **Amount of demand:** Tax + Interest + penalty (10% of tax or Rs. 10,000 whichever is higher)

**Note:** Please refer to relevant Section/ Rule for details.

## 7. What is the criteria of determining tax u/s 74?

Following is the criteria of determining tax u/s 74:

- **Time limit for issuance of Show Cause Notice (SCN):** 6 months prior to time limit of issuance of order
- **If taxpayer pays the liability before issue of SCN:** Tax+ Interest+ Penalty (15% of tax)
- **If taxpayer pays the liability within 30 days of issue of notice:** Tax+ Interest+ Penalty (25% of tax)
- **If any amount collected as tax, but has not been paid within period of 30 days from the due date of payment of such tax:** Penalty shall be payable if payment is made after issue of SCN but within 30 days.
- **Time limit of issuance of order:** 5 Years from due date of filing of annual return for the year to which tax relates.
- **Amount of demand:** Tax + Interest + Penalty (100% of tax).
- **If taxpayer pays the demand within 30 days of communication of order:** Tax+ Interest+ Penalty (50% of tax)

**Note:** Please refer to relevant Section/ Rule for details.

## 8. What documents will taxpayers receive once I issue SCN u/s 73 or 74?

Taxpayer will receive two documents i.e. SCN under section 73 or 74, Summary of notice in Form GST DRC-01 generated by system and annexure uploaded by officer.

## 9. What happens on the GST Portal when SCN is issued?

Once SCN is issued, following actions take place on the GST Portal:

- ARN/Case ID Status is updated as "Pending for reply by taxpayer".

- Intimation of the issue of SCN is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued SCN. Taxpayer can view the issued SCN from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

## 10. In what case do I need to issue Statement u/s 73 or 74?

Statement u/s 73 or 74 can be issued for period not covered in SCN (on the same grounds as in the SCN under consideration).

## 11. Can I issue Statement u/s 74, where provisions of Section 73 are applicable?

Yes, you can issue Statement u/s 74, where provisions of Section 73 are applicable. You will be provided with an option to select provisions of Section 73 while issuing Statement u/s 74.

## 12. While issuing Statement u/s 73/74, do I need to select tax period ahead of the selected SCN tax period?

Yes, you need to select tax period ahead of the selected SCN tax period while issuing Statement u/s 73/74.

## 13. What documents will taxpayers receive once I issue Statement u/s 73 or 74?

Taxpayer will receive two documents i.e. Statement, and summary of Statement in Form GST DRC-02 generated by system and annexure uploaded by officer, if any.

## 14. What happens on the GST Portal when Statement u/s 73 or 74 is issued?

Once Statement u/s 73 or 74 is issued, following actions take place on the GST Portal:

- Intimation of the issue of Statement is sent to the concerned taxpayer via his/her email ids and SMS.
- Statement u/s 73 or 74 and Form GST DRC-02 generated by system and annexure uploaded by officer will be made available on the Taxpayer's dashboard: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

## 15. How many reminders do I need to issue to a taxpayer after the issue of SCN/Statement?

After the issue of SCN/Statement, you can issue maximum 3 Reminders on the Portal. Once you have issued 3 Reminders, system would not allow you to send any other reminder.

## 16. What happens on the GST Portal when a Reminder is issued?

Once a Reminder is issued, following actions take place on the GST Portal:

- ARN/Case ID Status is updated as "Reminder No. 1 Issued" or "Reminder No. 2 Issued" or "Reminder No. 3 Issued" in accordance with the Reminder No. you had selected while issuing the Reminder.
- Intimation of the issue of Reminder is sent to the concerned taxpayer via his/her email ids and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Reminder. Taxpayer can view the issued Reminder from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

## 17. Where can I view the reply filed by the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Determination of tax (Fraud/Other) > Case Detail > Replies** option.

## 18. When can the tax officer drop Assessment/Adjudication proceedings u/s 73 or 74 against the taxpayer?

The tax officer can drop Assessment/Adjudication proceedings u/s 73 or 74 against a taxpayer, if amount of dues is paid by the taxpayer or the reply filed by the taxpayer has been found satisfactory.

The proceedings can be deemed to be concluded in following cases:

- **For section 73:** If taxpayer makes the payment of tax along with interest and penalty @10% (if applicable) within 30 days of issue of notice and the tax officer is satisfied with above voluntary payment, then in such case, it shall be deemed that all the proceedings have been concluded.
- **For section 74:** If taxpayer makes the payment of tax and interest along with penalty@25% of tax within 30 days of issue of notice and the tax officer is satisfied with voluntary payment, then in such case, it shall be deemed that all the proceedings have been concluded.

**Note:** Please refer to relevant Section/ Rule for details.

## 19. What happens on the GST Portal when a DROP PROCEEDING Order is issued?

Once DROP PROCEEDING Order is issued, following actions take place on the GST Portal:

- ARN/Case ID Status is updated to "**Order for dropping proceedings issued**".

- Intimation of the issue of order is sent to the concerned taxpayer via his/her email ids and SMS.
- Order generated by system and annexure uploaded by officer will be made available on the Taxpayer's dashboard: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

## 20. While issuing the Assessment order and GST DRC-07 on the GST Portal, is it mandatory to enter description of both Goods and Services?

No, it is not mandatory to enter description of both Goods and Services while issuing the Assessment order and GST DRC-07 on the GST Portal. You can enter description in any one section and proceed to the next tab.

## 21. How to access material available on record, related to a particular case, for issuing Statement or Order u/s 73 or 74?

All the relevant material of a particular case available on record could be accessed using the following hyperlinks provided on the top-right side of the related Statement/Order page:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A, Form GSTR-2, 2A and other Returns and Statements
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

Additionally, the Tax Official can also refer to the following material:

- Refund orders, etc.
- Document /information received from Taxpayer/third party source

## 22. What is the criteria of issuing Order u/s 73 or 74?

In case, the tax officer is not satisfied with the response of the taxpayer or if the taxpayer does not attend the personal hearing and neither furnish Reply on date specified in SCN or extended date, then tax officer can issue order u/s 73 or 74.

## 23. What happens on the GST Portal when Order u/s 73 or 74 is issued?

Once Order u/s 73 or 74 is issued, following actions take place on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer via his/her registered email ids and SMS.
- Order u/s 73 or 74 and Form GST DRC-07 generated by system and annexure uploaded by officer will be made available on the Taxpayer's dashboard.

- Demand ID will be created as per ID master data. (which shall be same as order ref no).
- Electronic liability register upon generation of demand ID and DCR would also get updated.
- Status of ARN/Case id will be changed to “Order for creation of demand issued”.

## 24. What documents will taxpayers receive once I issue Assessment Order u/s 73 or 74?

Taxpayer will simultaneously receive two documents i.e. Order and summary of the order in Form GST DRC-07 generated by system.

## 25. Where can the taxpayer view the SCN and summary (GST DRC-01)/Statement/Orders issued against him/her?

To view the SCN and summary (GST DRC-01)/Statement/Orders issued against him/her, the taxpayer must login to the GST portal and navigate to **Services> User Services> View Additional Notices and Orders** option.

## 26. In the case of unregistered persons, is it mandatory to serve the SCN/Statement/Reminders/Order by post/special messenger?

Yes. It is mandatory to serve SCN/Statement/Reminders/Order to an unregistered person by post/special messenger.

## 27. During the proceedings related to Determination of Tax u/s 73 and 74, the ARN/Case ID undergoes several status changes. What all and when these status changes take place?

During Determination of Tax u/s 73 and 74 proceedings, the ARN/Case ID may undergo following Status changes:

- **Pending for action by tax officer:** When status of ARN/Case ID is under work item of tax officer
- **Pending for reply by taxpayer:** When tax officer sends notice to the taxpayer
- **Reminder No.1 issued:** When tax officer sends the first Reminder to the taxpayer for replying to the notice issued earlier
- **Reminder No.2 issued:** When tax officer sends the second Reminder to the taxpayer for replying to the notice issued earlier
- **Reminder No.3 issued:** When tax officer sends the third Reminder to the taxpayer for replying to the notice issued earlier
- **Reply furnished, pending for Order by tax officer:** When taxpayer replies to the notice issued by tax officer and the same is pending order/decision by tax officer

- **Reply not furnished, pending for order:** When taxpayer does not reply to the issued notice, within the period specified in the notice
- **Order for dropping proceedings issued:** When tax officer passes an order for dropping proceedings
- **Order for creation of demand issued:** When tax officer passes an order for creation of demand

## Manual > Determination of Tax u/s 73 and 74

### How can I conduct Assessment/Adjudication proceedings for the determination of tax-liability u/s 73 and 74?

To conduct Assessment/Adjudication proceedings for determining tax-liability of a person under section 73 and 74, perform the following steps:

- A. [Conduct Assessment/Adjudication proceedings on intimation of voluntary payment](#)
- B. Create a new Case ID
  - B(1). Create a new Case ID using [SUO MOTO PROCEEDING](#) button
  - B(2). [Search for the ARN \(Application Reference Number\)/Case ID](#)
- C. Take action using NOTICES tab of Case Detail page:
  - C(1). Issue [Show Cause Notice \(SCN\) and summary in Form GST DRC-01](#)
  - C(2). [Statement and summary in Form GST DRC-02](#)
  - C(3). [Reminder](#)
  - C(4). [Adjournment](#)
- D. Take action using REPLIES tab of Case Detail page: [View replies Filed by the taxpayer, if any](#)
- E. Take action using PROCEEDINGS tab of Case Detail page: [Record Personal Hearing Proceedings, if any](#)
- F. Take action using ORDERS tab of Case Detail page:
  - F(1). Issue an [Assessment order u/s 73 or 74](#)
  - F(2). [Drop Proceeding](#)
- G. Take action using REFERENCES tab of Case Details page:
  - G(1). Record [Communications](#)
  - G(2). [References](#) related to the case, if any

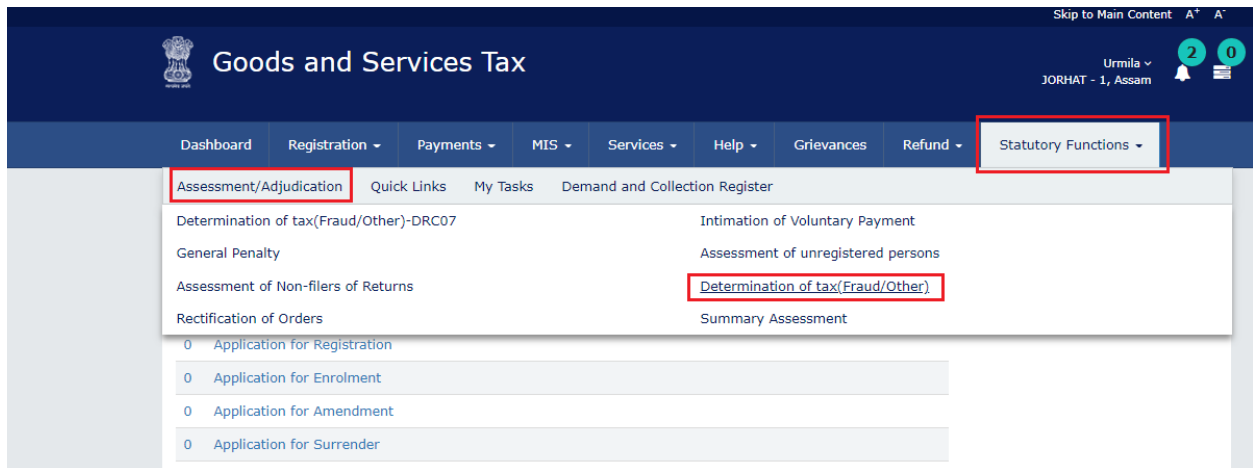
**Click each hyperlink above to know more.**

### B(1). Suo Moto PROCEEDING

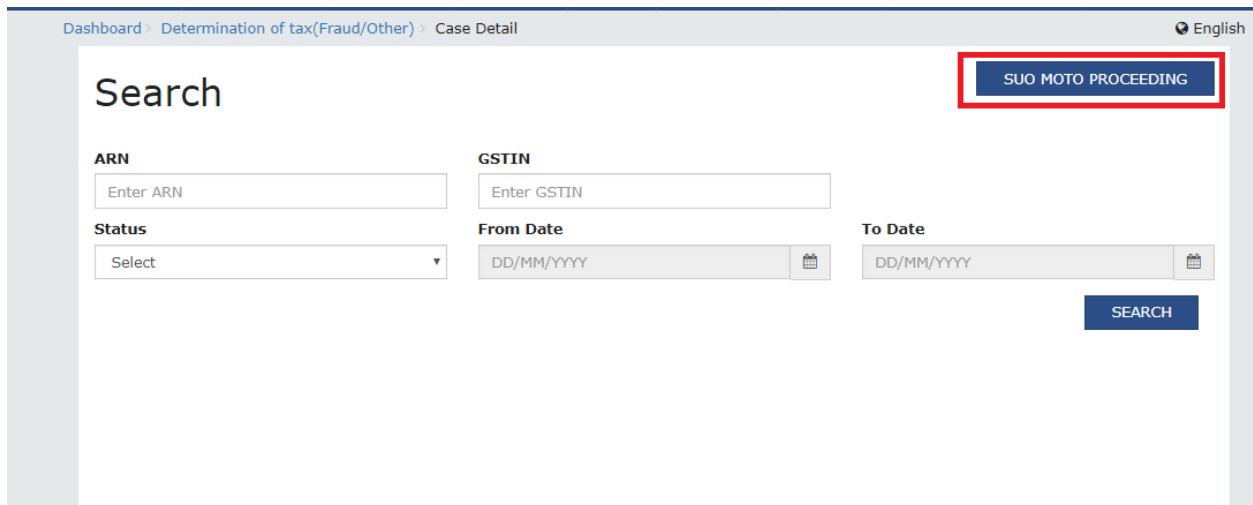
For Suo Moto proceedings, i.e. to initiate a new proceeding for determining tax-liability of a person under section 73 and 74, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.

3. Navigate to **Statutory Functions > Assessment/Adjudication > Determination of tax (Fraud/Other)** option.



4. Search page is displayed. Click the **SUO MOTO PROCEEDING** button.



5. Suo Moto page is displayed. The "Proceeding Type" field gets auto-populated with "Determination of tax(Fraud/Others)". Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer and then click the **GO** button. This will enable the **CREATE** button. To go to the previous Search page, click **BACK**.

Dashboard > Determination of tax(Fraud/Other) **Suo Moto** English

**Proceeding Type\***  
Determination of tax(Fraud/Others)

**GSTIN/UIN/Temporary Id\***  
Enter GSTIN

**Financial Year\***  
Select ▼

**Tax Period\***

From		To	
Select ▼	Select ▼	Select ▼	Select ▼

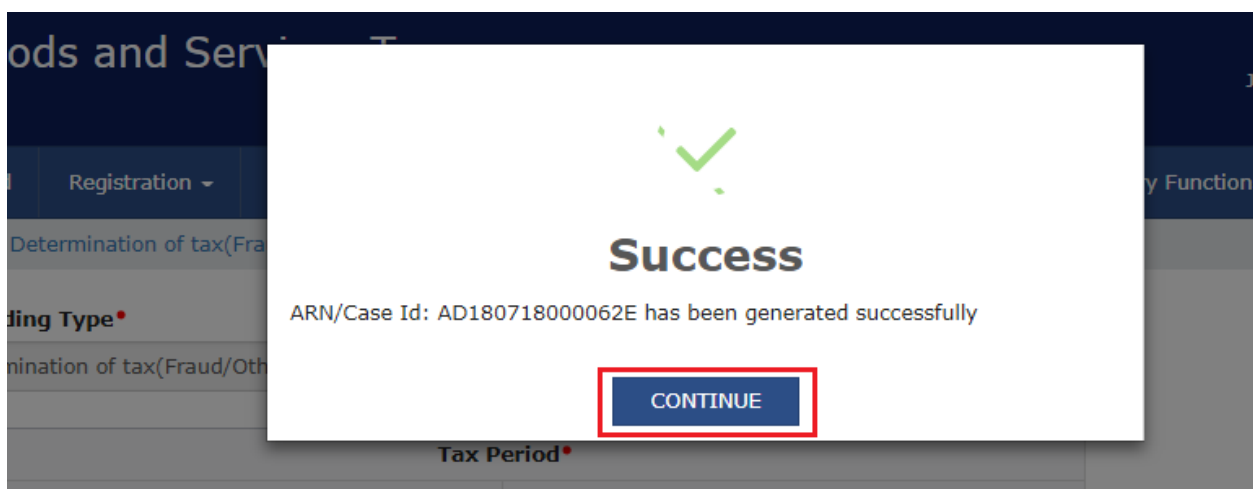
For Unregistered Person [Click here](#) to create Temp id

By clicking on 'Create' button, case id will be created

**Note 1:** All fields are mandatory. You must enter the required data in these fields to proceed.

**Note 2:** To create Temporary Id of an unregistered taxpayer, you can click the **Click here** hyperlink provided on the left-below side of the page. To know more on how to create a Temporary ID, refer to the Suo Moto Registration User Manual.

6. Select the **Financial Year** from the drop-down list.
7. Select the Tax Period from the **From** and **To** drop-down lists.
8. Click the **CREATE** button.
9. A Success popup appears. Click the **CONTINUE** button.



10. **Case Detail** page is displayed. From this page, you can initiate all Assessment/Adjudication proceedings related to this particular case by operating on the tabs provided at the left-hand side of the page: NOTICES, REPLIES

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN: **AD180718000062E** GSTIN/UTIN/Temporary Id: **18AJIPA1572EABZ** Date of Application/Case Creation: **21/07/2018** Status: **Pending for action by tax officer**

**NOTICES** **ADD NOTICE**

REPLIES

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

**Note 1:** On this page, the NOTICES tab is selected by default.

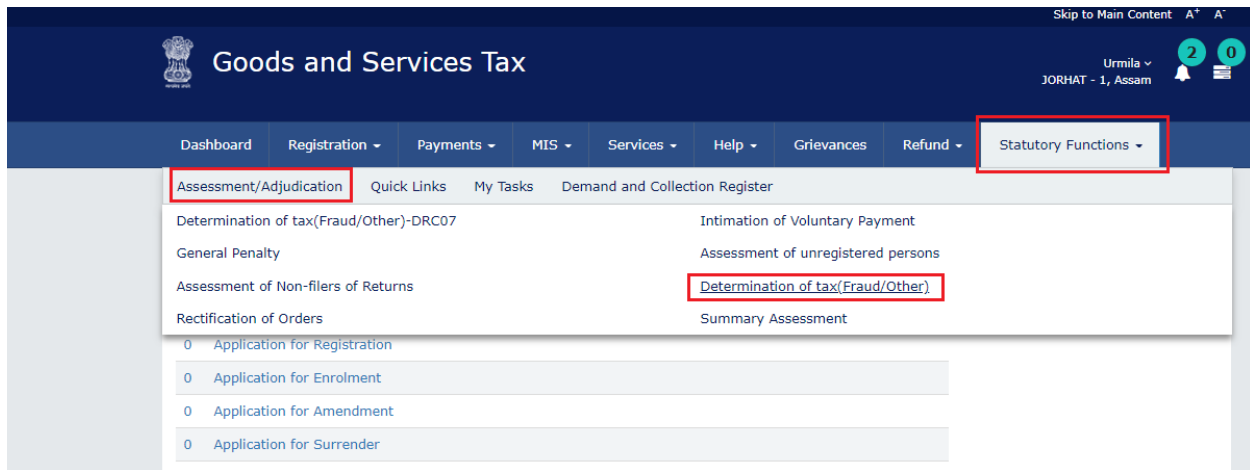
**Note 2:** Currently, Status of the ARN/Case is "**Pending for action by tax officer**". It will change as you conduct the proceeding.

[Go back to the Main Menu](#)

## B(2). Search for the ARN (Application Reference Number)/Case ID

To search for a particular ARN (Application Reference Number)/Case ID, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Determination of tax (Fraud/Other) option**.



4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** (select from the drop-down list as shown) or **From Date & to Date**

The screenshot shows the Search page with the following elements:

- Breadcrumbs:** Dashboard > Determination of tax(Fraud/Other) > Case Detail
- Language:** English
- Search Section:**
  - ARN:** Enter ARN
  - GSTIN:** Enter GSTIN
  - Status:** Select (dropdown menu with options: Demand created, Order for creation of demand issued, Pending for action by tax officer, Pending for reply by taxpayer, Order for dropping proceedings issued, Reply furnished, pending for order by tax officer, Reply not furnished, pending for order)
  - From Date:** DD/MM/YYYY (calendar icon)
  - To Date:** DD/MM/YYYY (calendar icon)
  - SEARCH:** Button
- SUO MOTO PROCEEDING:** Button

**Note:** You must enter data in at least one field to proceed.

- Click the **SEARCH** button.
- Based on your search criteria, the required ARN/Case ID or the list of the required ARNs/Case ID gets displayed.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

## Search

**SUO MOTO PROCEEDING**

**ARN**  
Enter ARN

**GSTIN**  
Enter GSTIN

**Status**  
Select

**From Date**  
01/06/2018

**To Date**  
21/07/2018

**SEARCH**

**List of Application/Case Reference Numbers (ARNs)**

ARN	GSTIN	Applicant Name	Date Of Filing	Status
<a href="#">AD1807180000385</a>	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	20/07/2018	Reply furnished, pending for order by tax officer
<a href="#">AD1807180000377</a>	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	20/07/2018	Pending for reply by taxpayer

**Note:** Because **From Date & To Date** was selected earlier as the Search criteria, all those ARNs that were created during that period is displayed.

Click the **ARN/Case ID** hyperlink of the case you want to act on.

- Case Detail** page is displayed. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case by operating on the tabs provided at the left-hand side of the page: **NOTICES**, **REPLIES**

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN: **AD180718000062E** GSTIN/UTIN/Temporary Id: **18AJIPA1572EABZ** Date of Application/Case Creation: **21/07/2018** Status: **Pending for action by tax officer**

**NOTICES** **ADD NOTICE**

**REPLIES**

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

**Note 1:** On this page, the **NOTICES** tab is selected by default.

**Note 2:** Currently, Status of the ARN/Case is "**Pending for action by tax officer**". It will change as you conduct the proceeding.

[Go back to the Main Menu](#)

## C(1). Show Cause Notice (SCN) and Form GST DRC-01

To issue Show Cause Notice (SCN) u/s 73 or 74, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Reminder/Adjournment*) you would issue against the case created.

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN AD180718000062E	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date of Application/Case Creation 21/07/2018	Status Pending for action by tax officer
------------------------	---	---	---

NOTICES

ADD NOTICE ▾

REPLIES

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

**Note:** Current **Status** as displayed is "Pending for action by tax officer". It will change once you issue SCN.

2. Click **ADD NOTICE** to open the drop-down list and select **SCN u/s 73/74 and GST DRC-01**.

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN AD180718000062E	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date of Application/Case Creation 21/07/2018	Status Pending for action by tax officer
------------------------	---	---	---

NOTICES

ADD NOTICE ▾

REPLIES

SCN u/s 73/74 and GST DRC-01

Type	Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found					

3. The SCN page is displayed. The **Type**, **Financial Year**, and the **From & To** fields of overall **Tax Period** are auto-populated. Enter details in the other displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000062E</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>21/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

NOTICES

REPLIES

**Type**  
SCN u/s 73/74 and GST DRC-01

**Section Number\***

select ▼

**Reference Number\***

Reference Number

[Generate Reference Number](#)

**ARN**

Select ▼

**ARN Date**

DD/MM/YYYY

**Is Personal Hearing Required ?** ☐

**Due Date to Reply\***

DD/MM/YYYY

**Financial Year\***

2017-2018

**Tax Period\***

Tax Period			
From		To	
JUL	2017	FEB	2018

Tax Period				Tax Rate(%)	Turnover (₹)	Act
From		To				
Month ▼	Year ▼	Month ▼	Year ▼			

ADD

**Attachments\***

Choose File

 No file chosen
 

① File with PDF or JPEG format is only allowed  
 ② Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

3a. Select the relevant section number in the drop-down list of the **Section Number** field.

**Section Number\***

▼

select

select



73

74

3b. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.



3c. Select the check-box if Personal Hearing is required. In case you select it, following fields will appear: **Personal Hearing Date, Personal Hearing Time, Venue**. Enter data in these fields also as mentioned in the following steps:

<b>Type</b> SCN u/s 73/74 and GST DRC-01	<b>Section Number</b> select	<b>Reference Number</b> Reference Number <a href="#">Generate Reference Number</a>
<b>ARN</b> Select	<b>ARN Date</b> DD/MM/YYYY	<b>Is Personal Hearing Required ?</b> <input checked="" type="checkbox"/>
<b>Personal Hearing Date</b> DD/MM/YYYY 	<b>Personal Hearing Time</b> HH:MM 	<b>Venue</b> Max 200 char

- Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
- In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
- In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

3d. In the **ARN** field, select ARN of Voluntary payment intimation if applicable. ARN date gets auto-populated.

<b>ARN</b> AD040818000038C	<b>ARN Date</b> 21/08/2018
-------------------------------	-------------------------------

3e. In the **Due Date to Reply** field, click the calendar and select the date.



3f. Select the **From** and **To** drop-down lists of the Tax period field.

Tax Period				Tax Rate	Turn Over	Act
From		To				
Month	Year	Month	Year			
Month						
AUG						
SEP						
OCT						
NOV						
DEC						

**Attachments**  
Choose File No file chosen

3g. Scroll to the right and select the **Act** from the drop-down list. Also, select the **Place of Supply (POS)** from the drop-down list.

**Note:** POS is required only in case of IGST.

Tax Rate	Turn Over	Act	Place of supply	Tax /Cess
		CGST	Select Place of Sup	
		IGST		
		CGST		
		SGST		
		CESS		

**Attachments\***  
 Choose File No file chosen  
 File with PDF or JPEG format is only allowed  
 Maximum 4 files and 5 MB for each file allowed

3h. Again scroll to the right and in the following fields enter the amount in the applicable fields: **Tax/Cess, Interest, Penalty, Others.**

Place of supply	Tax /Cess	Interest	Penalty	Others
Select Place of Sup				

**Attachments\***  
 Choose File No file chosen  
 File with PDF or JPEG format is only allowed  
 Maximum 4 files and 5 MB for each file allowed

3i. Click **ADD** to add more rows for entering demand for each month. Another row gets displayed. Scroll to the left and enter details in this row also in the same way, as mentioned in the steps above—3f, 3g and 3h.


Tax Period				Tax Rate(%)	Turnover (₹)	Act
From		To				
Month ▼	Year ▼	Month ▼	Year ▼			
Month ▼	Year ▼	Month ▼	Year ▼			

**ADD**

- 3j. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing SCN.
  - 3k. Click **PREVIEW** and a system-generated draft SCN and Form GST DRC-01 gets downloaded into your machine.
  - 3l. Check the system-generated draft notice and Form GST DRC-01 carefully to rule out any discrepancy.
  - 3m. Go back to the SCN page. Click the **PROCEED** button.
4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC button**.

Dashboard
Notice/Reminder/Order
English

ARN	Date	GSTIN
AD180718000062E	23/07/2018	18AJIPA1572EAZB



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

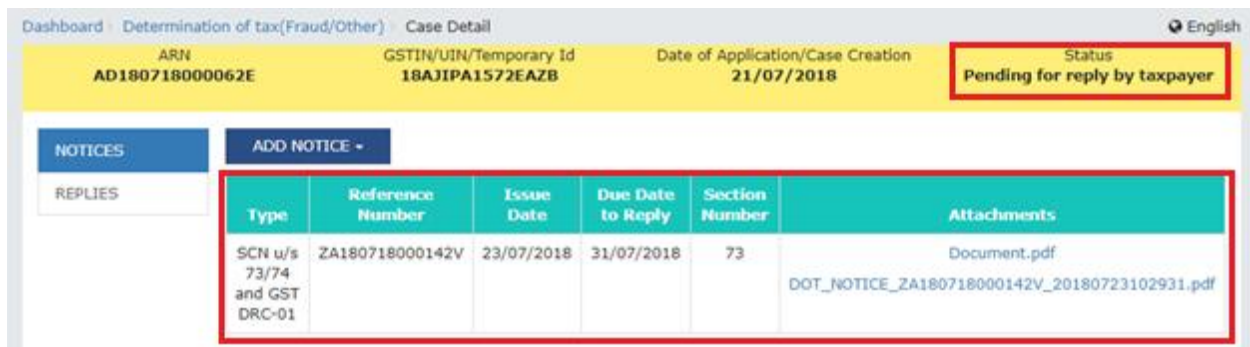
[Facing problem using DSC? Click here for help](#)

**ISSUE WITH DSC**

5. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



- The updated **Case Detail** page is displayed, with the table containing the record of the SCN just issued and the **Status** updated to "Pending for reply by taxpayer".



**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the SCN to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

[Go back to the Main Menu](#)

## C(2). Statement and Summary in Form GST DRC-02

To issue Statement and Summary in Form GST DRC-02 for period not covered in SCN (on the same grounds as in the SCN under consideration), perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (SCN/Statement/Reminder/Adjournment) you would issue against the case created. Click **ADD NOTICE** to open the drop-down list and select **Statement u/s 73/74 and DRC-02**.

Dashboard > Determination of tax(Fraud/Other) > **Case Detail**
English

ARN  
AD180718000042G

GSTIN/UIN/Temporary Id  
18AJIPA1572EABZ

Date of Application/Case Creation  
20/07/2018

Status  
Reply furnished, pending for order by tax officer

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

ADD NOTICE

REMINDER

ADJOURNMENT

Statement u/s 73/74 and DRC-02

SCN u/s 73/74 and GST DRC-01

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
7180001170	20/07/2018	24/07/2018	74	<a href="#">20180625ZA2306180002440 (1).pdf</a> <a href="#">DOT_NOTICE_ZA1807180001170_20180720080426.pdf</a>

- The **Statement u/s 73/74 and DRC-02** page is displayed. Enter details in the other displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Determination of tax(Fraud/Other) > Case Detail
English

ARN  
AD180718000025C

GSTIN/UIN/Temporary Id  
18ACOPH9248KFZI

Date of Application/Case Creation  
18/07/2018

Status  
Pending for reply by taxpayer

NOTICES
REPLIES
PROCEEDINGS
ORDERS
REFERENCES

Type  
Statement u/s 73/74 and DRC-02

Section Number \*  
select

Reference Number \*  
ZA180818000197E  
Generate Reference Number

SCN Ref No. \*  
Select

Date of SCN \*  
DD/MM/YYYY

Is Personal Hearing Required ? ☐

Due Date to Reply \*  
DD/MM/YYYY

Financial Year \*  
2017-2018

Overall Tax Period \*

From		To	
Select	Select	Select	Select

Tax Period *				Tax Rate(%)	Turnover (₹)	Act *
From		To				
Month	Year	Month	Year			

ADD

Attachments \*
Choose File No file chosen
File with PDF or JPEG format is only allowed
Maximum 4 files and 5 MB for each file allowed

BACK
PREVIEW
PROCEED

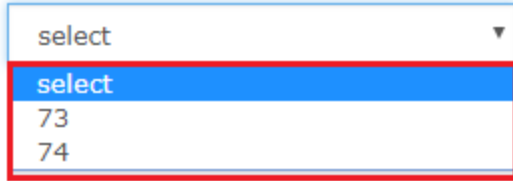
### Note:

Before issuing the Statement, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- MIS Reports:** Contains all available MIS Reports.
- Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A, Form GSTR-2, 2A and other Returns and Statements
- Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. Select the relevant section number from the drop-down list of the **Section Number** field.

**Section Number\***



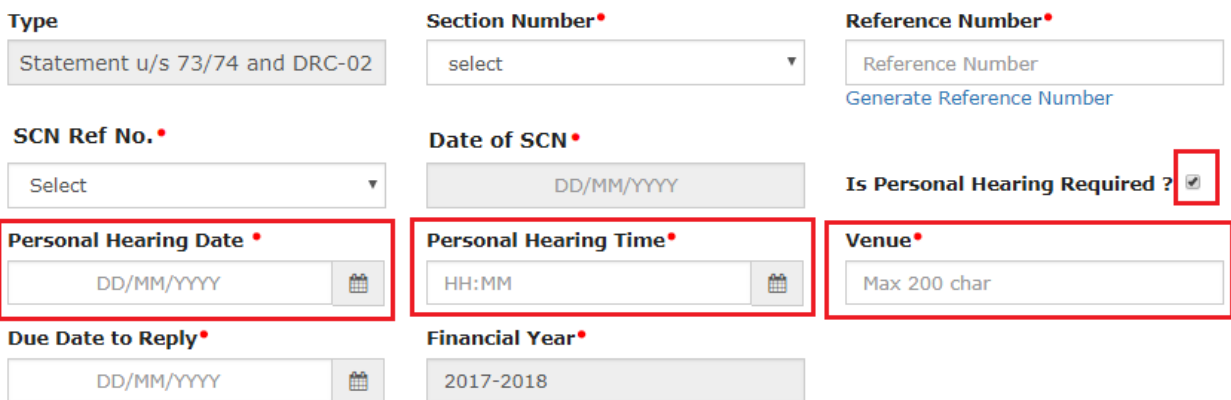
**Note:** If you select 74, following field will also appear. Select the check box, if applicable. On selecting the check box, system will auto-calculate the Penalty considering the provisions of Section 73.




**Provisions of sec.73 applicable** ☐

2b. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.



2c. Select the check-box if Personal Hearing is required. In case you select it, following fields will appear for entry: **Personal Hearing Date**, **Personal Hearing Time**, **Venue**. Enter data in these fields also as mentioned in the following steps:



<b>Type</b> Statement u/s 73/74 and DRC-02	<b>Section Number*</b> select	<b>Reference Number*</b> Reference Number <a href="#">Generate Reference Number</a>
<b>SCN Ref No.*</b> Select	<b>Date of SCN*</b> DD/MM/YYYY	<b>Is Personal Hearing Required ?</b> <input checked="" type="checkbox"/>
<b>Personal Hearing Date *</b> DD/MM/YYYY 	<b>Personal Hearing Time*</b> HH:MM 	<b>Venue*</b> Max 200 char
<b>Due Date to Reply*</b> DD/MM/YYYY 	<b>Financial Year*</b> 2017-2018	

- Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
- In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
- In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

2d. In the **SCN Ref No.** field, select SCN number from the dropdown list. **Date of SCN** gets auto-populated.

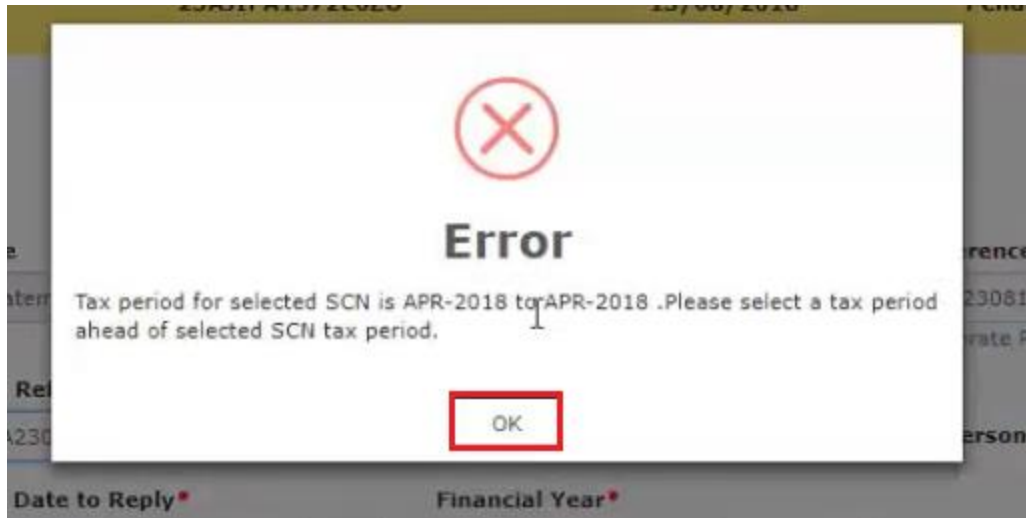
SCN Ref No. \*

ZA180718000093Q ▼

Date of SCN \*

18/07/2018

**Note:** On selecting an SCN Ref No., an Error popup gets displayed informing you about the tax period of the SCN. Click **OK**. You must select the tax period in the **Financial Year** and **Overall Tax Period** fields ahead of the selected SCN tax period.



2e. In the **Financial Year** and **Overall Tax Period** fields, select the relevant tax period from the drop-down list. Make sure you select the tax period ahead of the selected SCN tax period.

Due Date to Reply \*

DD/MM/YYYY



Financial Year \*

2017-2018 ▼

Overall Tax Period \*

From

To

Select ▼

Select ▼

Select ▼

Select ▼

2f. In the **Due Date to Reply** field, click the calendar and select the date.



2g. Select the **From** and **To** drop-down lists of the **Tax Period** field for entering demand for that period.

Tax Period *				Tax Rate	Turn Over	Act *
From		To				
Month ▼	Year ▼	Month ▼	Year ▼			
Month						
AUG						
SEP						
OCT						
NOV						
DEC						

ADD

#### Attachments \*

Choose File No file chosen

2h. Scroll to the right and select the **Act** from the drop-down list. Also, select the **Place of Supply (POS)** from the drop-down list.

**Note:** POS is required only in case of IGST.

Tax Rate	Turn Over	Act *	Place of supply	Tax /Cess
		CGST ▼	Select Place of Sup ▼	
		IGST		
		CGST		
		SGST		
		CESS		

ADD

#### Attachments \*

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

2i. Again scroll to the right and in the following fields and enter the amount in the applicable fields:

**Tax/Cess, Interest, Penalty, Others.**

Place of supply	Tax /Cess	Interest	Penalty *	Others
Select Place of Sup ▼				

ADD

#### Attachments \*

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

**Note:** If you are issuing Statement u/s 74 and have selected the "Provision of Sec. 73 applicable" check box, system will auto-calculate the Penalty considering the provisions of Section 73 based on what you enter in **Act, POS, Tax/Cess, Interest** and **Penalty** fields.

2j. Click **ADD** to add more rows for entering demand for each month. Another row gets displayed. Scroll to the left and enter details in this row also in the same way, as mentioned in the steps above—2g, 2h and 2i.

Tax Period				Tax Rate(%)	Turnover (₹)	Act
From		To				
Month ▼	Year ▼	Month ▼	Year ▼			
Month ▼	Year ▼	Month ▼	Year ▼			

**ADD**

2k. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing SCN.

2l. Click **PREVIEW** and a system-generated draft Statement u/s 73/74 and Form GST DRC-02 (Summary of Statement) gets downloaded into your machine.


2m. Check the system-generated draft Statement and Form GST DRC-02 (Summary of Statement) carefully to rule out any discrepancy.

2n. Click the **PROCEED** button.

4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC button**.

Dashboard
Notice/Reminder/Order
English

ARN	Date	GSTIN
AD180718000062E	23/07/2018	18AJIPA1572EAB



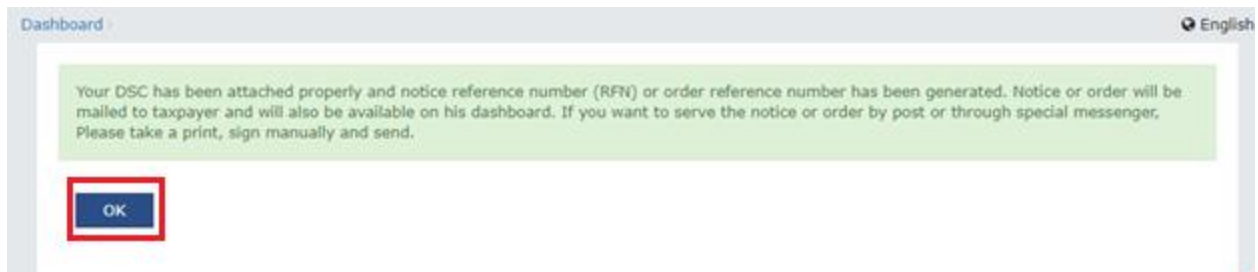
### Warning

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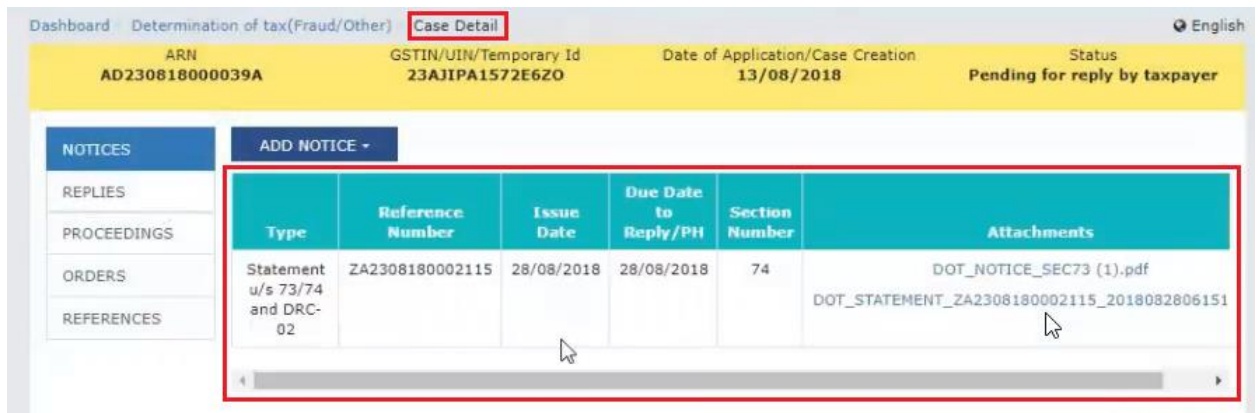
[Facing problem using DSC? Click here for help](#)

**ISSUE WITH DSC**

5. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



6. The updated **Case Detail** page is displayed, with the table containing the record of the Statement u/s 73/74 and Form DRC-02 just issued.



**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the notice to the taxpayer by post or through a special messenger as well. In the case of unregistered persons, it is mandatory to serve the notices by post/special messenger. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

7. Once Statement u/s 73 or 74 is issued, following actions take place on the GST Portal:
- Intimation of the issue of the Statement is sent to the concerned taxpayer via his/her email ids and SMS.
  - Statement u/s 73 or 74 and Form GST DRC-02 generated by system and annexure uploaded by officer will be made available on the Taxpayer's dashboard: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

[Go back to the Main Menu](#)

## C(3). Reminder

To view or issue a Reminder against an ARN/Case ID in case the taxpayer has not submitted any Reply on the issued SCN or Statement, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (SCN/Statement/Reminder/Adjournment) you would issue against the case created. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000042G</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>20/07/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

**ADD NOTICE**  
**REMINDER**  
ADJOURNMENT  
Statement u/s 73/74 and DRC-02  
SCN u/s 73/74 and GST DRC-01

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
7180001170	20/07/2018	24/07/2018	74	20180625ZA2306180002440 (1).pdf DOT_NOTICE_ZA1807180001170_20180720080426.pdf

2. The **REMINDER** page is displayed. **Type** and **Section Number** fields are auto-populated. Enter details in the displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000025C</b>	GSTIN/UIN/Temporary Id <b>18ACOPH9248KFZI</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

**Type**  
REMINDER

**Section Number\***  
73

**Reference Number\***  
Reference Number  
**Generate Reference Number**

**Is Personal Hearing Required ?** ☐

**Due Date to Reply\*** DD/MM/YYYY  **Reminder No.\*** Select

**Attachments**  
**Choose File** No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

**BACK** **PREVIEW** **PROCEED**

2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

**Reference Number** \*

ZA180818000146L

[Generate Reference Number](#)

2b. In the **Personal Hearing Required?** field, select the check-box if required. If you select the check-box, following fields get displayed. Enter details in these fields as well.

- i. Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
- ii. In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
- iii. In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

☒ **Is Personal Hearing Required ?**

**Personal Hearing Date** \*

23/08/2018



**Personal Hearing Time** \*

16:22



**Venue** \*

Delhi

2c. In the **Due Date to Reply** field, click calendar and select the date to enter.



2d. Select the **Reminder No.** from the drop-down list.

**Reminder No.** \*

Select ▼

Select

1

2

3

**Note:** You can issue maximum 3 Reminders on the Portal. Once you have issued 3 Reminders, system would not allow you to send any more reminders.

2e. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this notice, if any. This is not a mandatory field.

2f. Click **PREVIEW** and a system-generated draft notice gets downloaded into your machine. Check the draft carefully to rule out any discrepancy. Once satisfied with your entered details, click the **PROCEED** button.

3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

The screenshot shows a web interface with a header bar containing 'Dashboard' and 'Notice/Reminder/Order' (the latter is highlighted with a red box). On the right of the header is a language selector set to 'English'. Below the header is a yellow table with three columns: ARN, Date, and GSTIN. The table contains one row of data: ARN AD180818000063A, Date 17/08/2018, and GSTIN 18AJIPA1572EABZ. Below the table is a large orange warning icon (an exclamation mark inside a circle). Under the icon, the word 'Warning' is displayed in bold. A paragraph of text follows, explaining that digital signatures are governed by the Information Technology Act, 2000 and that affixing a digital signature is equivalent to a handwritten signature. It also states that fraudulent use of digital signatures is a punishable offense. Below this text is a link: 'Facing problem using DSC? Click here for help'. At the bottom right of the page is a blue button with the text 'ISSUE WITH DSC', which is highlighted with a red box.

ARN	Date	GSTIN
AD180818000063A	17/08/2018	18AJIPA1572EABZ

**Warning**

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

**ISSUE WITH DSC**

4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

The screenshot shows a web interface with a header bar containing 'Dashboard' and 'English'. Below the header is a green box containing a confirmation message: 'Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.' Below this message is a blue button with the text 'OK', which is highlighted with a red box.

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

5. The updated **NOTICES** tab is displayed, with the record of the issued Reminder and the **Status** is updated in accordance with the Reminder No. you had selected.

ARN AD180718000025C		GSTIN/UIN/Temporary Id 18ACOPH9248KFZI		Date of Application/Case Creation 18/07/2018		Status Reminder No. 1 Issued
NOTICES	ADD NOTICE ▾					
REPLIES						
PROCEEDINGS						
ORDERS						
REFERENCES						
	Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
	REMINDER	ZA180818000204R	29/08/2018	29/08/2018	73	DOT_REMINDER_ZA180818000204R_20180829102

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve the notice to the taxpayer by post or through a special messenger as well. In the case of unregistered persons, it is mandatory to serve the notices by post/special messenger. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

6. Additionally, the following actions take place on the GST Portal after the issue of the Reminder.
9. Intimation of the issue of Reminder is sent to the concerned taxpayer via email id and SMS.
10. Dashboard of Taxpayer is updated with the record of the issued Reminder. Taxpayer can view the issued Reminder from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

[Go back to the Main Menu](#)

## C(4). Adjournment

To view or issue an Adjournment of a hearing against an ARN/Case ID, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (SCN/Statement/Reminder/Adjournment) you would issue against the case created. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN <b>AD180718000042G</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>20/07/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE ▾  
REMINDER  
**ADJOURNMENT**  
Statement u/s 73/74 and DRC-02  
  
SCN u/s 73/74 and GST DRC-01

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
7180001170	20/07/2018	24/07/2018	74	<a href="#">20180625ZA2306180002440 (1).pdf</a> <a href="#">DOT_NOTICE_ZA1807180001170_20180720080426.pdf</a>

2. **ADJOURNMENT** page is displayed. **Type** and **Section Number** fields are auto-populated. Enter details in the displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000025C</b>	GSTIN/UIN/Temporary Id <b>18ACOPH9248KFZI</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

Type  
ADJOURNMENT

Section Number\*  
73

Reference Number\*  
Reference Number  
[Generate Reference Number](#)

Is Personal Hearing Required ? ☐

Due Date to Reply\*  
DD/MM/YYYY

Attachments  
 No file chosen  
•File with PDF or JPEG format is only allowed  
•Maximum 4 files and 5 MB for each file allowed

- 2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

**Reference Number\***

ZA180818000146L

[Generate Reference Number](#)

2b. In the **Personal Hearing Required?** field, select the check-box if required. If you select the check-box, following fields get displayed. Enter details in these fields as well.

- i. Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
- ii. In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
- iii. In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

☒ **Is Personal Hearing Required ?**

**Personal Hearing Date** \*

23/08/2018 

**Personal Hearing Time** \*

16:22 

**Venue** \*

Delhi

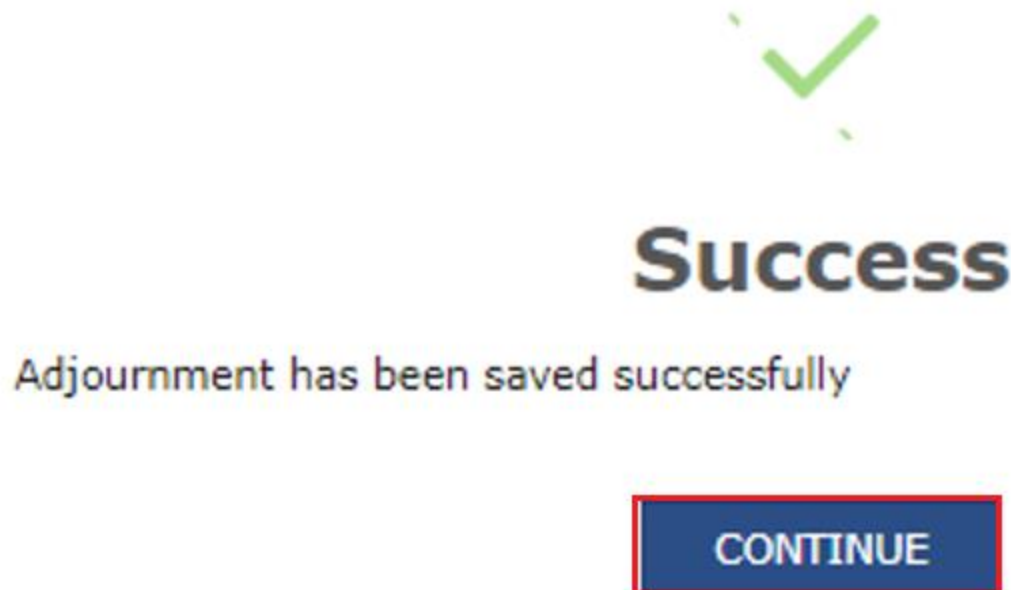
2c. In the **Due Date to Reply** field, click calendar and select the date to enter.



2d. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this notice, if any. This is not a mandatory field.

2e. Click the **ISSUE** button.

3. A success message popup is displayed. Click **CONTINUE**.



4. The updated **NOTICES** tab is displayed, with the record of the issued Adjournment. Status of ARN remains the same.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000025C</b>	GSTIN/UIN/Temporary Id <b>18ACOPH9248KFZI</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE ▼

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
ADJOURNMENT	ZA180818000199A	29/08/2018	30/08/2018	73	-NA-

- Additionally, the following actions take place on the GST Portal after the issue of the Adjournment.
- Intimation of the issue of Adjournment is sent to the concerned taxpayer via email id and SMS.
- Dashboard of Taxpayer is updated with the record of the issued Adjournment.
- Taxpayer can view the issued Adjournment from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

[Go back to the Main Menu](#)

## D. View Replies Filed by the Taxpayer, if any

To view replies submitted by the taxpayer, perform following steps:

- Go to the **Case Detail** page of that particular taxpayer. You will see the Status as "Reply furnished, pending for order by tax officer. Select the **REPLIES** tab. This tab displays all replies filed by the taxpayer.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD1807180000385</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>20/07/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
-------------------------------	--	--	--

NOTICES  
**REPLIES**

Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
SCN u/s 73/74 and GST DRC-01	ZA1807180001102	20/07/2018	Y	<a href="#">ADJDT_REPLY_ZA180718000110220180720062103.pdf</a>

- Click the documents in the **Attachments** section to download and ascertain their contents.

ARN <b>AD1807180000385</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>20/07/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
-------------------------------	--	--	--

NOTICES					
REPLIES					
	Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
	SCN u/s 73/74 and GST DRC-01	ZA1807180001102	20/07/2018	Y	ADJDT_REPLY_ZA180718000110220180720062103.pdf

3. Here's a sample Reply that could be filed by the taxpayer.

### Form GST DRC-06

[See rule 142(4)]

#### Reply to the Show Cause Notice

1. GSTIN	18AJIPA1572EAZB	
2. Name	ANGAD JASBIRSINGH ARORA	
4. Details of Show Cause Notice	Reference No. ZA1807180001102	Date of issue 20/07/2018
3. Financial Year	2017-2018	
5. Reply	sample	
6. Documents uploaded	NA	
7. Option for personal hearing	Yes	

#### 7.Verification-

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory  
Name : ANGAD ARORA  
Designation: Manager  
Date: 20/07/2018

**Note:**

- If reply to SCN furnished by taxable person within time specified or extended period is satisfactory, then proceedings can be dropped and no further action may be taken in this regard.
- If reply to SCN furnished by taxable person within time specified or extended period is not satisfactory, then officer may issue order within specified period.

[Go back to the Main Menu](#)

## E. Record Personal Hearing Proceedings, if any

To update the proceeding details related to Personal Hearing, if any, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab. This tab displays a table of all the records of the personal hearing proceedings' related to the ARN/Case. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.

The screenshot shows the 'Case Detail' page for a taxpayer. The page header includes the breadcrumb 'Dashboard > Determination of tax(Fraud/Other) > Case Detail' and a language selector 'English'. Below the header, a yellow bar displays case information: ARN (AD180718000025C), GSTIN/UIN/Temporary Id (18ACOPH9248KFZI), Date of Application/Case Creation (18/07/2018), and Status (Pending for reply by taxpayer). On the left, a sidebar menu lists 'NOTICES', 'REPLIES', 'PROCEEDINGS' (highlighted), 'ORDERS', and 'REFERENCES'. In the center, a dark blue button 'ADD PROCEEDINGS' is shown with a dropdown menu open, displaying 'PERSONAL HEARING' (highlighted with a red box). To the right of the dropdown, there are two teal buttons: 'Proceeding for the day' and 'Attachments'. Below these buttons, a white box displays the message 'No Records Found'.

2. **PERSONAL HEARING** page is displayed. The **Type** field is auto-populated. Enter **Date** by clicking the calendar icon and selecting the date when Personal Hearing was conducted.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD1807180001086</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>26/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

**Type**

PERSONAL HEARING

**Date\***

17/08/2018

**Proceeding for the day\***

Proceedings completed

**Attachments**

**Choose File** No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

\* Indicates mandatory fields

- Type the required text in the **Proceeding for the day** field.
- Click **Choose File** to select the documents related to the Personal Hearing, if any. This is not a mandatory field.
- Click the **SUBMIT** button.
- The updated **Case Detail** page is displayed, with the table containing the record of the Personal Hearing you submitted.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN AD180818000024C	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date of Application/Case Creation 06/08/2018	Status Pending for action by tax officer
------------------------	---	---	---

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

ADD PROCEEDINGS ▾

Type	Date	Proceeding for the day	Attachments
PERSONAL HEARING	17/08/2018	aFWEAFASDFSDFGSD	-NA-

[Go back to the Main Menu](#)

**F(1). Assessment order u/s 73 or 74**

To issue an assessment order against the case created, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. Click **ADD ORDER** to open the drop-down list and select **Assessment order and GST DRC-07**.

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN <b>AD180718000042G</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date of Application/Case Creation <b>20/07/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
-------------------------------	---	--	--

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

REFERENCES

ADD ORDER ▾

DROP PROCEEDING

**Assessment order and GST DRC-07**

Order Number	Order Date	Section	Attachments
No Records Found			

**Note:** Current application **Status** as displayed is "Reply furnished, pending for action by tax officer". This status will change once you issue this order.

2. **Assessment order and GST DRC-07** page is displayed. Enter the required data as mentioned in the following steps. To go back to the previous page, click **BACK**.

Dashboard > Determination of tax(Fraud/Other) > Case Detail
English

ARN  
AD180718000032H

GSTIN/UIN/Temporary Id  
18BVIPD2202D2Z8

Date of Application/Case Creation  
19/07/2018

Status  
Reply furnished, pending for order by tax officer

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

Order Details
Details of Goods and Services
Details of Demand
Attach Documents

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

Type

Assessment order and GST DRC-07

Order Number\*

Reference Number

Generate Reference Number

SCN Ref No\*

ZA180718000099E

Date Of SCN\*

19/07/2018

Due Date Of Payment\*

DD/MM/YYYY

Section Number\*

73

Financial Year\*

2017-2018

Tax Period\*

Tax Period*			
From		To	
JUL	2017	JAN	2018

Issue Involved\*

Select

BACK

CONTINUE

### Note:

Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A, Form GSTR-2, 2A and other Returns and Statements
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. Select the **Order Details** tab, if not selected by default. **Type, Section Ref No., Date of SCN, Section Number, Financial Year and Tax Period** fields are auto-populated. Enter the required data as mentioned in the following steps:

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In the **Due Date of Payment** field, click calendar and select the date to enter.
- In the **Issue Involved** field, select the check-box(es) against the listed issues from the drop-down list. The selected issues will appear below the **Issue Involved** field.

**Issue Involved** •

Select ▼

- ☐ Classification
- ☐ Valuation
- ☐ Rate of tax
- ☐ Suppression of turnover
- ☐ Excess ITC claimed





**Issue Involved** •

Select ▼

Classification X

Valuation X

(iv) Click the **CONTINUE** button or select the **Details of Goods and Services** tab from the top. This will change the colour of the **Order Details** tab and a tick mark will appear on it.

 Order Details	 Details of Goods and Services	 Details of Demand	 Attach Documents
--	--	--	---

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

• indicates mandatory fields

<b>Type</b> Assessment order and GST DRC-07	<b>Order Number*</b> ZA2308180002131 <a href="#">Generate Reference Number</a>
<b>SCN Ref No*</b> ZA230818000209Q	<b>Date Of SCN*</b> 28/08/2018
<b>Due Date Of Payment*</b> 28/08/2018	<b>Section Number*</b> 73
<b>Financial Year*</b> 2017-2018	

Tax Period*			
From		To	
JUL	2017	AUG	2017

**Issue Involved\***  
Select

Classification ✕ Valuation ✕

BACK CONTINUE

(v). This will change the colour of the **Order Details** tab and a tick mark will appear on it.

 Order Details	 Details of Goods and Services	 Details of Demand	 Attach Documents
--	--	--	---

Details for summary of order to be filled up by Officer

2b. Select the **Details of Goods and Services** tab. Enter the required data as mentioned in the following steps:

(i) In **Goods** section, enter description of the Goods or select from the drop-down list. The drop-down list will show the relevant description based on your entered description.

Order Details ✓ Details of Goods and Services Details of Demand Attach Documents

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

Description of Goods/Services

Goods Services

milk

0401  
MILK AND CREAM, NOT CONCENTRATED NOR  
CONTAINING ADDED SUGAR OR OTHER SWEETENING  
MATTER

0402  
MILK AND CREAM, CONCENTRATED OR CONTAINING  
ADDED SUGAR OR OTHER SWEETENING MATTER

0403

BACK CONTINUE

(ii) Tick Mark will appear on the tab. Also, the selected description will appear. Click **DELETE** to delete the description and enter again. You can enter more than one description, as required.

Order Details

Details of Goods and Services

Details of Demand

Attach Documents

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

Description of Goods/Services

Goods
Services

Search HSN Chapter

S.No	HSN	Description	Action
1	0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	DELETE

BACK

CONTINUE

(iii) Select the **Services** section, if required and enter description of the Services or select from the drop-down list. The drop-down list will show the relevant description based on your entered description.

Order Details

Details of Goods and Services

Details of Demand

Attach Documents

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

Description of Goods/Services

Goods
Services

Sale

997222  
Building sales on a fee/commission basis or contract basis

997223  
Land sales on a fee/commission basis or contract basis

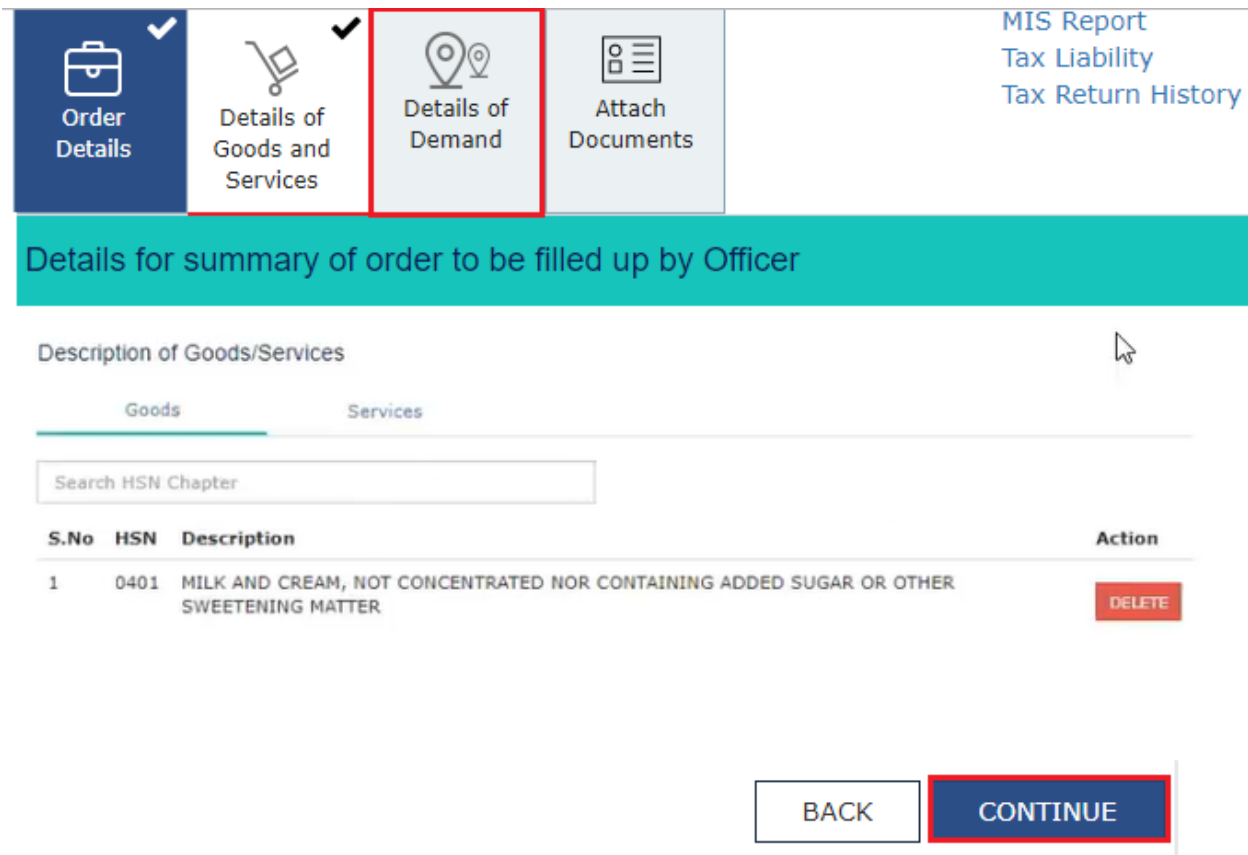
998362  
Purchase or sale of advertising space or time, on commission

BACK

CONTINUE

**Note:** In the **Details of Goods and Services** tab, it is not mandatory to enter description of both **Goods** and **Services** sections. You can enter description in any one section and proceed to the next tab.

(iv) Click the **CONTINUE** button or select the **Details of Demand** tab from the top.



MIS Report  
Tax Liability  
Tax Return History

Order Details ✓ Details of Goods and Services ✓ Details of Demand Attach Documents

Details for summary of order to be filled up by Officer

Description of Goods/Services

Goods Services

Search HSN Chapter

S.No	HSN	Description	Action
1	0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	DELETE

BACK CONTINUE

(v) This will change the colour of the **Details of Goods and Services** tab.



Order Details ✓ Details of Goods and Services ✓ Details of Demand Attach Documents

Details for summary of order to be filled up by Officer

2c. Select the **Details of Demand** tab. Enter the required data as mentioned in the following steps:

(i) Select the **From** and **To** drop-down lists of the Tax period field.

Tax Period				Tax Rate	Turn Over	Act
From		To				
Month	Year	Month	Year			
Month						
AUG						
SEP						
OCT						
NOV						
DEC						

ADD

(ii) Enter the relevant amount in the **Tax Rate** and **Turn Over** fields.

Details of Demand

Tax Period				Tax Rate(%)	Turnover (₹)
From		To			
Month	Year	Month	Year		
Month					

(iii) Scroll to the right and select the **Act** from the drop-down list. Also, select the **Place of Supply (POS)** from the drop-down list.

**Note:** POS is required only in case of IGST.

Tax Rate	Turn Over	Act	Place of supply	Tax /Cess
		CGST	Select Place of Sup	
		IGST		
		CGST		
		SGST		
		CESS		

ADD

(iv) Again scroll to the right and in the following fields enter the amount in the applicable fields: **Tax/Cess**, **Interest**, **Penalty**, **Others**.

Place of supply	Tax /Cess	Interest	Penalty	Others
Select Place of Sup				

ADD

(v) Click **ADD** to add more rows for entering demand for each month. Another row gets displayed. Scroll to the left and enter details in this row also in the same way, as mentioned in the steps above.

Tax Period				Tax Rate(%)	Turnover (₹)	Act
From		To				
Month	Year	Month	Year			
Month	Year	Month	Year			

**ADD**

(vi) Click the **CONTINUE** button or select the **Attach Documents** tab from the top.

Order Details

Details of Goods and Services

Details of Demand

Attach Documents

MIS Report  
Tax Liability  
Tax Return History

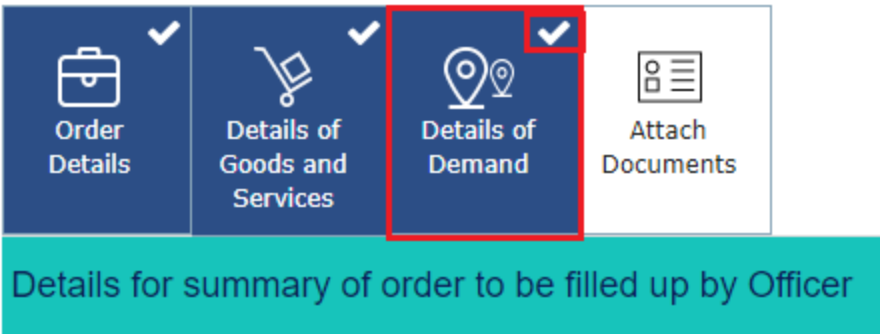
Details for summary of order to be filled up by Officer

Details of Demand

	Place of supply	Tax/Cess (₹)	Interest (₹)	Penalty (₹)	Others (₹)
	Select Place of Sup	100.00		10000	

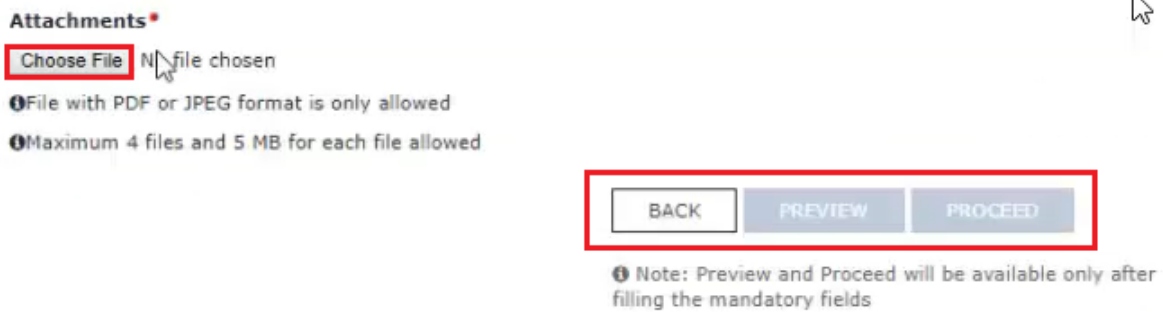
**ADD**  
**BACK** **CONTINUE**

(vii) This will change the colour of the **Details of Demand** tab and tick mark will appear on it.



2d. Select the **Attach Documents** tab. Enter the required data as mentioned in the following steps:

(i) Click **Choose File** to upload the document(s) from your machine.



(ii) Click the trash-bin icon to delete the uploaded attachment or click **PREVIEW** and a system-generated draft Assessment order and Form GST DRC-07 gets downloaded into your machine. Check this draft carefully to rule out any discrepancy. Thereafter, click **PROCEED**.

Order Details

Details of Goods and Services

Details of Demand

Attach Documents

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

**Attachments**

Choose File
No file chosen

01test.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

- The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

Dashboard
Notice/Reminder/Order
English

ARN	Date	GSTIN
AD1807180000880	24/07/2018	18GDSPS3444H1ZU

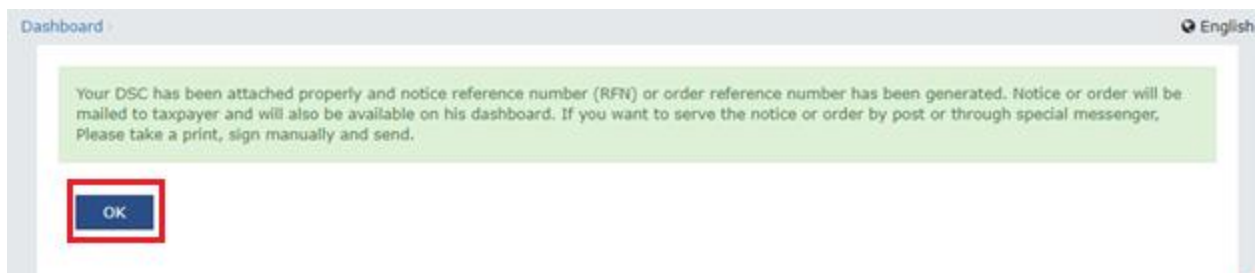
### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? Click here for help

ISSUE WITH DSC

- The **Dashboard** page is displayed with a confirmation message. Click **OK**.



6. The updated **Case Detail** page is displayed, with the table containing the record of the **Assessment order and Form GST DRC-07** just issued and the **Status** updated to "**Order for creation of demand issued**".

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN <b>AD180718000032H</b>	GSTIN/UIN/Temporary Id <b>18BVIPD2202D2Z8</b>	Date of Application/Case Creation <b>19/07/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	--	--	--

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

REFERENCES

ADD ORDER ▼

Type	Order Number	Order Date	Section Number	Attachments
Assessment order and GST DRC-07	ZA180818000205P	29/08/2018	73	01test.pdf DRC07_ORDER_ZA180818000205P_20180829103449.pdf

**Note 1:** As mentioned in the confirmation message on the Dashboard page, you can serve the Order to the taxpayer by post or through a special messenger as well. In the case of unregistered persons, it is mandatory to serve the Order by post/special messenger. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

**Note 2:** Once Assessment order and Form GST DRC-07 is issued, following actions take place on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer on his/her email ids and SMS.
- Order generated by system and annexure uploaded by officer will be made available on the Taxpayer's dashboard: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

[Go back to the Main Menu](#)

## F(2). Drop Proceeding

To drop the proceedings, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

Dashboard > Determination of tax(Fraud/Other) > Case Detail

English

ARN AD180718000042G	GSTIN/UTN/Temporary Id 18AJIPA1572EABZ	Date of Application/Case Creation 20/07/2018	Status Reply furnished, pending for order by tax officer
------------------------	---	---	---

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

ADD ORDER

DROP PROCEEDING

Assessment order and GST DRC-07

Order Number	Order Date	Section	Attachments
No Records Found			

**Note:** Current application **Status** as displayed is "Reply furnished, pending for action by tax officer". This status will change once you issue this order.

2. **DROP PROCEEDING** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, **Financial Year** fields are auto-populated. Only the **Order Number** field and **Choose File** fields are mandatory. To go to the previous page, click **BACK**.

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

Type: DROP PROCEEDING

Order Number\*  
Reference Number  
[Generate Reference Number](#)

SCN Ref No\*  
ZA180718000093Q

Date Of SCN\*  
18/07/2018

Financial Year\*  
2017-2018

Attachments\*  
[Choose File](#) No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

[BACK](#) [PREVIEW](#) [PROCEED](#)


Note: Preview and Proceed will be available only after filling the mandatory fields

- 2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
  - 2b. Click **Choose File** to upload the document(s) from your machine that state the reasons of dropping this proceeding.
  - 2c. Click **PREVIEW** and a system-generated draft Order gets downloaded into your machine.
  - 2d. Check the system-generated draft Order carefully to rule out any discrepancy.
3. Click the **PROCEED** button to issue the Order.

4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard Notice/Reminder/Order English

ARN	Date	GSTIN
AD1807180000880	24/07/2018	18GDSPS3444H1ZU



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

5. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

6. The updated **Case Detail** page is displayed, with the table containing the record of the **DROP PROCEEDING** Order just issued and the **Status** updated to "Order for dropping proceedings issued".

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN AD180718000025C	GSTIN/UIN/Temporary Id 18ACOPH9248KFZI	Date of Application/Case Creation 18/07/2018	Status Order for dropping proceedings issued
------------------------	---	---	---

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

**ADD ORDER**

Type	Order Number	Order Date	Section Number	Attachments
DROP PROCEEDING	ZA180818000203T	29/08/2018	73	01test.pdf ADJDT_DRPRC_ZA180818000203T_20180829101429.pdf

**Note 1:** As mentioned in the confirmation message on the Dashboard page, you can serve the Order to the taxpayer by post or through a special messenger as well. In the case of unregistered persons, it is mandatory to serve the Order by post/special messenger. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

**Note 2:** Once Drop Proceeding Order is issued, following actions take place on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer on his/her email ids and SMS.
- Order generated by system and annexure uploaded by officer will be made available on the Taxpayer's dashboard: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

[Go back to the Main Menu](#)

## G(1). Record Communications related to the case, if any

To view or record any communication related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, click the **REFERENCES** tab. This tab displays references related to this ARN/Case ID. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

The screenshot shows the GST Portal interface. At the top, there is a breadcrumb trail: [Dashboard](#) > [Determination of tax\(Fraud/Other\)](#) > [Case Detail](#). Below this, a yellow header bar contains the following information:

ARN <b>AD1807180000278</b>	GSTIN/UIN/Temporary Id <b>181800000002TMP</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

On the left side, there is a vertical menu with the following options: NOTICES, REPLIES, PROCEEDINGS, ORDERS, and **REFERENCES** (which is highlighted in blue). To the right of the REFERENCES menu, there is a dropdown menu labeled **ADD REFERENCE**. The dropdown menu is open, showing the following options: **COMMUNICATION** (highlighted with a red box), REFERENCES OF CASE, and No Records Found.

2. **COMMUNICATION** page is displayed. The **Type** field is auto-populated. Enter details in the displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

• indicates mandatory fields

**Type**

COMMUNICATION

**Notice/Order/Reminder Reference Number •**

ZA180718000226N

**Issue Date •**

26/07/2018

**Type of Communication •**

POST

**Communication Date •**

17/08/2018

**Attachments**

Choose File No file chosen

📎 File with PDF or JPEG format is only allowed

📎 Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

2a. In the **Notice/Order/Reminder Reference Number**, select the notice number from the drop-down list the **Issue Date** gets auto-populated.

**Notice/Order/Reminder Reference Number •**

ZA180718000226N

**Issue Date •**

26/07/2018

2b. In the **Type of Communication**, select one of the following options from the drop-down list—Post or Special Messenger **Issue Date**

**Note:** As displayed in the image below, if you select, **Type of Communication** as **Special Messenger**, **Delivered by** field gets displayed. You must enter the name of the person who delivered this communication as well.

**Type of Communication •**

SPECIAL MESSENGER

**Delivered by •**

2c. In the **Communication Date** field, select date from the calendar.

2d. Click **Choose File** to upload the document(s), if any. This is not a mandatory field.

2e. Click the **SUBMIT** button.

3. The updated **References** tab is displayed, with the record of the communication submitted. You can click the document(s) attached in the **Attachments** section of the table, if any, to download them.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000104E</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>26/07/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

NOTICES

REPLIES

PROCEEDINGS

ORDERS

**REFERENCES**

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
COMMUNICATION	SPECIAL MESSENGER	Hitesh Nagpal	ZA180718000226N	17/08/2018	-NA-

[Go back to the Main Menu](#)

## G(2). Record References related to the case, if any

To view or record the References related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab. This tab displays references related to this ARN/Case ID. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

Dashboard > Determination of tax(Fraud/Other) > **Case Detail** English

ARN <b>AD1807180000278</b>	GSTIN/UIN/Temporary Id <b>181800000002TMP</b>	Date of Application/Case Creation <b>18/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

NOTICES

REPLIES

PROCEEDINGS

ORDERS

**REFERENCES**

ADD REFERENCE ▾

COMMUNICATION

**REFERENCES OF CASE**

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found					

2. **REFERENCES OF CASE** page is displayed. **Type** and **Date** fields are auto-populated. Click **Choose File** to upload the document(s) related to this case, if any. This is not a mandatory field. Then, click the **SUBMIT** button. To go to the previous page, click **BACK**.

• indicates mandatory fields

#### Type

REFERENCES OF CASE

#### Date\*

17/08/2018



#### Attachments

**Choose File** No file chosen



Reference 01.pdf



❗ File with PDF or JPEG format is only allowed

❗ Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

3. The updated **References** tab is displayed, with the table containing the record of the references just submitted. You can click the document(s) attached in the **Attachments** section of the table to download them.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000104E</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>26/07/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**REFERENCES**

**ADD REFERENCE** ▾

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	-NA-	17/08/2018	<a href="#">Reference 01.pdf</a>
COMMUNICATION	SPECIAL MESSENGER	Hitesh Nagpal	ZA180718000226N	17/08/2018	-NA-

[Go back to the Main Menu](#)

# Summary Assessment

## FAQs > Conducting Summary Assessment Proceedings u/s 64

### 1. On the GST Portal, which all Tax Official Roles are responsible for conducting Summary Assessment Proceedings u/s 64?

Following two Tax Official roles, defined on the GST Portal, by the State Admin are responsible for conducting Summary Assessment Proceedings u/s 64:

- Adjudicating Authority (A/A)
- Additional Commissioner (AC)/Joint Commissioner (JC)

### 2. When can a Tax Official proceed to assess the tax liability of a tax payer and frame Summary Assessment u/s 64 against him/her on the GST Portal?

If an Adjudicating or A/A comes across any evidence showing a tax liability of a person, he/she can proceed to assess the tax liability of such person to protect the interest of revenue and issue a summary assessment order, if he has sufficient grounds to believe that any delay in doing so may adversely affect the interest of revenue. In case, the person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in-charge of such goods shall be deemed to be the taxable person liable to be assessed and liable to pay tax and any other amount due.

**Note:** A/A cannot frame the Summary Assessment u/s 64 without prior approval of AC/JC. It is recommended that he/she should seek approval from AC/JC offline via emails and proceed to frame summary assessment on the GST Portal only in case of approval. AC/JC can either approve the request or seek clarifications from A/A or reject the approval request.

### 3. I am an A/A, the Adjudicating Authority and wants to send a request to AC/JC seeking approval on initiating Summary Assessment proceedings against a taxpayer. What do I need to do on the GST Portal?

It is recommended that you should first seek approval from AC/JC offline via emails and proceed to frame summary assessment on the GST Portal only in case of approval. Make sure you save the email communication in your machine in a PDF or JPEG format and then upload it on the GST Portal.

**Note:** A/A will upload the related communication. AC/JC can only view the uploaded communication but cannot upload anything.

#### 4. I am not getting Summary Assessment applications in my Dashboard?

You may not have been assigned the A/A or AC/JC role by the State Admin. Request your State Admin to allocate you the role applicable to you. Once the role is assigned you will be allocated Summary Assessment applications for further action.

#### 5. What is procedure of framing Summary Assessment u/s 64 on the GST Portal?

On the GST Portal, following is the procedure of framing Summary Assessment u/s 64 in case AC/JC approves the request:

1. **Adjudicating Authority (A/A)** logs on to the GST Portal and creates an **ARN/Case ID** against the taxpayer.
2. **A/A** uploads the email communication of approval received from **AC/JC** and updates the ARN/Case ID status to "Approval granted, pending for order by tax officer".

**Note:**

GST Portal provides A/A the option to store the internal communication with AC/JC and select from the following ARN/Case ID Status options (on the page available by navigating to the path— Dashboard > Summary Assessment > Case Detail > INTERNAL COMMUNICATION > TYPE OF COMMUNICATION > APPROVAL AUTHORITY FOR SUM. ASSESSMENT):

- Pending for Approval by AC/JC: To be selected when A/A has sent the approval request or clarification details on the request to the AC/JC
  - Pending for clarification on approval by tax officer: To be selected when AC/JC has sent the approval request back to the A/A seeking further clarification on the request
  - Approval granted, pending for order by tax officer: To be selected when AC/JC has approved the request of A/A
  - Approval of summary assessment rejected: To be selected when AC/JC has rejected the request for issuing summary assessment order. In this case, now A/A will close the case. No further action can be taken on the case.
3. Once the ARN/Case ID status gets updated to "Approval granted, pending for order by tax officer", **A/A issues the "Order for creation of demand"** against the taxpayer. Demand ID is created and Electronic liability register gets updated along with DCR.
  4. Once the "Order for creation of demand" is issued, following cases may happen:

4a. **AC/JC can do a suo moto withdrawal of the order if he/she considers the order as erroneous and** recommend initiation of proceedings for determination of tax u/s 73 /74 against that ARN/Case ID. Also, the original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).

OR

4b. The **taxpayer can file an application for withdrawal against the issued order within 30 days** (of the communication of Order for creation of demand) and send it to AC/JC. Taxpayers who are Temp ID holders can file the application for withdrawal offline and send it to AC/JC.

**Note:** The facility of filing offline application is available only for the Temp ID holders and not for other taxpayers.

5. On receiving the withdrawal application from the taxpayer, **AC/JC can take following actions:**

5a. **Do a suo moto withdrawal** of accepted offline application filed by the Temp ID holder. In this case, ARN/Case ID status gets updated to "**Order withdrawn, Recommended for action u/s 73/74**". Also, the original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).

**Note:** AC/JC can do a suo moto withdrawal also in the case of offline applications filed by the Temp ID holders (who were unable to file the application on the GST Portal due to EVC issue), which he/she considers should be accepted.

OR

5b. **Accept the application** and issue "ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)" and recommend it for proceedings to be initiated u/s 73 /74 for determination of tax. Also, the original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).

OR

5c. **Reject the application** and issue "ASSESSMENT REJECTION ORDER - ASMT-18(R)" confirming the Order for creation of demand, i.e. the demand order will stand.

6. Once AC/JC has issued the order, **Taxpayer/Temp ID holder would receive the intimation of the issue of acceptance/rejection** via email id and SMS and following actions take place on the GST Portal:

- Dashboard of the Taxpayer/Temp ID holder is updated with the record of the issued Order and they can view it from the following navigation: Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER
- In case of acceptance, a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly.
- In case of rejection, the matter will remain adjudicated and the issued "Order for Creation of Demand" is confirmed.

**Note:** In the case of rejection of an offline application filed by a Temp ID holder, no action will take place on the GST Portal. Intimation of rejection will be sent to the taxpayer offline by AC/JC.

## 6. How can I frame Summary Assessment u/s 64 against an unregistered taxpayer?

You can frame Summary Assessment u/s 64 against an unregistered taxpayer by creating his/her temporary ID from the Suo Moto page, before initiating the Summary Assessment proceedings.

## 7. I don't see any functionality to add communication in the INTERNAL COMMUNICATION tab?

You may have been assigned the role of AC/JC by the State Admin. AC/JC role has Read only access to the INTERNAL COMMUNICATION tab. Refer to the User Manual for more information.

## 8. How to access material available on record, related to a particular case, for framing Summary Assessment u/s 64?

All the relevant material of a particular case available on record could be accessed using the following hyperlinks provided on the top-right side of the related Order page—ASSESSMENT ORDER - ASMT-16, ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A), ASSESSMENT REJECTION ORDER - ASMT-18(R):

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

## 9. What happens on the GST Portal once an order for creation of demand is issued?

Once an order for creation of demand is issued, following actions happen on the GST Portal:

- **ORDERS** tab on the issuing officer's dashboard displays the record of the issued **ASSESSMENT ORDER - ASMT-16**.
- ARN/Case ID Status is updated to "**Order for creation of demand issued**".
- Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
- Dashboard of AC/JC (and A/A in case Order is issued by AC/JC) and Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders** and A/A or AC/JC can view it from **Dashboard > Summary Assessment > Case Detail > ORDERS**.
- Demand ID is created and Electronic liability register gets updated along with DCR.

## 10. What documents will taxpayer receive once I issue an order for creation of demand?

Taxpayer will receive two documents i.e. Form GST ASMT-16 generated by system and annexure uploaded by officer.

## 11. In the case of unregistered persons, is it mandatory to serve the orders by post/special messenger?

Yes. It is mandatory to serve the issued orders to an unregistered taxpayer by post/special messenger.

## 12. What happens if no application is filed by taxpayer for withdrawal within 30 days of the issuance of order for creation of demand?

If no application is filed by taxpayer for withdrawal of order within 30 days of the issuance of order for creation of demand, then demand will stand.

## 13. What happens on the GST Portal once a taxpayer files an application for withdrawal of the issued order?

Once a taxpayer files an application for withdrawal of the issued order, following actions happen on the GST Portal:

- Dashboard of the taxpayers gets updated with the record of the filed application (Form GST-ASMT-17). Also, acknowledgement of the filed application is sent via email id and SMS along with the generated ARN.
- ARN/Case ID Status is updated to "Pending for Processing by AC/JC".

- Dashboard of A/A and AC/JC is updated with the record of the filed application. A/A and AC/JC can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWAL APPLICATIONS**.

#### 14. What happens on the GST Portal once the taxpayer's application for withdrawal is approved?

Once the taxpayer's application for withdrawal is approved, following actions happen on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
- Dashboard of A/A and Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER** and A/A can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWAL ORDER**.
- Demand ID is created and Electronic liability register gets updated along with DCR.

#### 15. What documents will taxpayer receive once I approve his/her application for withdrawal?

Taxpayer will receive two documents i.e. Form GST ASMT-18(A) generated by system and annexure uploaded, if any, by officer.

#### 16. What happens on the GST Portal once the taxpayer's application for withdrawal is rejected?

Once the taxpayer's application for withdrawal is rejected, following actions happen on the GST Portal:

- Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
- Dashboard of A/A and Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details > WITHDRAWAL ORDER** and A/A can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWAL ORDER**.
- The matter will remain adjudicated and the issued "Order for Creation of Demand" will be confirmed.

#### 17. What documents will taxpayer receive once I reject his/her application for withdrawal?

Taxpayer will receive two documents i.e. Form GST ASMT-18(R) generated by system and annexure uploaded by officer.

## 18. Can I not record a Communication Reference without issuing an Order for creation of demand?

Yes, you cannot record a Communication Reference without issuing an Order for creation of demand. Once you have issued an order for creation of demand, you will be able to record the communication sent by post/special messenger.

## 19. During the Summary Assessment proceedings, what all and when the Status changes take place in an ARN/Case ID?

During the Summary Assessment proceedings, the ARN/Case ID may undergo following Status changes:

1. **Pending for action by tax officer:** When status of ARN/Case ID is under work item of tax officer.
2. **Order for creation of demand issued:** When order is issued by A/A.
3. **Pending for Processing by AC/JC:** When a taxpayer file Form GST-ASMT-17 of withdrawal.
4. **Application for withdrawal rejected:** When AC/JC rejects withdrawal application of a taxpayer.
5. **Order withdrawn, Recommended for action u/s 73/74:** When AC/JC approves withdrawal application of a taxpayer.

Additionally, GST Portal provides A/A the option to store the internal communication with AC/JC and select an applicable ARN/Case ID Status options (from the following navigation: Dashboard > Summary Assessment > Case Detail > INTERNAL COMMUNICATION > TYPE OF COMMUNICATION > APPROVAL AUTHORITY FOR SUM. ASSESSMENT). Based on this selection, the ARN/Case ID may undergo following Status changes:

6. **Pending for Approval by AC/JC:** To be selected when A/A has sent the approval request or clarification details on the request to the AC/JC
7. **Pending for clarification on approval by tax officer:** To be selected when AC/JC has sent the approval request back to the A/A seeking further clarification on the request
8. **Approval granted, pending for order by tax officer:** To be selected when AC/JC has approved the request of A/A
9. **Approval of summary assessment rejected:** To be selected when AC/JC has rejected the request for issuing summary assessment order (In this case, now A/A will close the case. No further action can be taken on the case.)

# Manual > Conducting Summary Assessment Proceedings u/s 64

## How can I conduct Summary Assessment proceedings u/s 64 against a taxpayer?

To conduct Summary Assessment proceedings u/s 64, perform following steps:

Note: For conducting Summary Assessment Proceedings u/s 64, following two Tax Official roles need to be defined on the GST Portal by the State Admin:

- Adjudicating Authority (A/A)
- Additional Commissioner (AC)/Joint Commissioner (JC)

Steps	Roles Assigned to Tax Officials for Performing Steps	Case Detail Tabs Access Type
A. <a href="#">Initiate Suo Moto Proceeding and create a Case for Summary Assessment</a>	<b>A/A</b>	----

### **Note:**

A Case for Summary Assessment, generated with an Application Reference Number (ARN)/Case ID, is organized on the GST Portal's "**Case Detail**" screen into the following tabs:

- **ORDERS:** To view/Issue Assessment Order u/s 64
- **INTERNAL COMMUNICATION:** To view/upload approval/rejection communication between A/A and AC/JC
- **WITHDRAWAL ORDERS:** To view/issue acceptance/rejection order on a Taxpayer's application for withdrawal
- **REFERENCES:** To view/add communications and references related to the case
- **WITHDRAWAL APPLICATIONS:** To view Taxpayer's application for withdrawal

Depending on the assigned roles, Tax Officials will have Read only i.e. only view access or both Read and Write Access i.e. access to both view and perform the related actions access to these tabs on their Dashboard.

B. <a href="#">Search for an already-created ARN/Case ID</a>	<b>A/A and AC/JC</b>	----
C. From <b>INTERNAL COMMUNICATION</b> tab: <a href="#">View or Upload Approval/Rejection Communication from AC/JC</a>	<b>A/A</b>	<ul style="list-style-type: none"> <li>• <b>A/A:</b> Read and Write Access</li> <li>• <b>AC/JC:</b> Read only</li> </ul>
D. From <b>ORDERS</b> tab: <a href="#">Issue or View an Assessment order u/s 64</a>	<b>A/A</b>	<ul style="list-style-type: none"> <li>• <b>A/A:</b> Read and Write Access</li> <li>• <b>AC/JC:</b> Read only</li> </ul>
E. From <b>WITHDRAWAL ORDERS</b> tab: <a href="#">Initiate Suo Moto Withdrawal of Order</a>	<b>AC/JC</b>	<ul style="list-style-type: none"> <li>• <b>A/A:</b> Read only</li> <li>• <b>AC/JC:</b> Read and Write Access</li> </ul>
F. From <b>WITHDRAWAL APPLICATIONS</b> tab: <a href="#">View Withdrawal Application from the Taxpayer</a>	<b>A/A and AC/JC</b>	<ul style="list-style-type: none"> <li>• <b>A/A:</b> Read only</li> <li>• <b>AC/JC:</b> Read only</li> </ul>
G. From <b>WITHDRAWAL ORDERS</b> tab: <a href="#">Initiate Suo Moto Withdrawal of Order on the basis of Accepted Offline Application filed by a Temp</a>	<b>AC/JC</b>	<ul style="list-style-type: none"> <li>• <b>A/A:</b> Read only</li> <li>• <b>AC/JC:</b> Read and Write</li> </ul>

<a href="#">ID holder</a>		Access
H. From <b>WITHDRAWAL ORDERS</b> tab: <a href="#">Accept or Reject the Withdrawal Application Filed by the Taxpayer</a>	<b>AC/JC</b>	<ul style="list-style-type: none"> <li>• <b>A/A:</b> Read only</li> <li>• <b>AC/JC:</b> Read and Write Access</li> </ul>
I. From <b>REFERENCES</b> tab: <a href="#">Record/View Communications Related to the Case Once an Order is Issued</a>	<b>A/A and AC/JC</b>	<ul style="list-style-type: none"> <li>• <b>A/A:</b> Read and Write Access</li> <li>• <b>AC/JC:</b> Read and Write Access</li> </ul>
J. From <b>REFERENCES</b> tab: <a href="#">Record/View References related to the case, if any</a>	<b>A/A and AC/JC</b>	<ul style="list-style-type: none"> <li>• <b>A/A:</b> Read and Write Access</li> <li>• <b>AC/JC:</b> Read and Write Access</li> </ul>

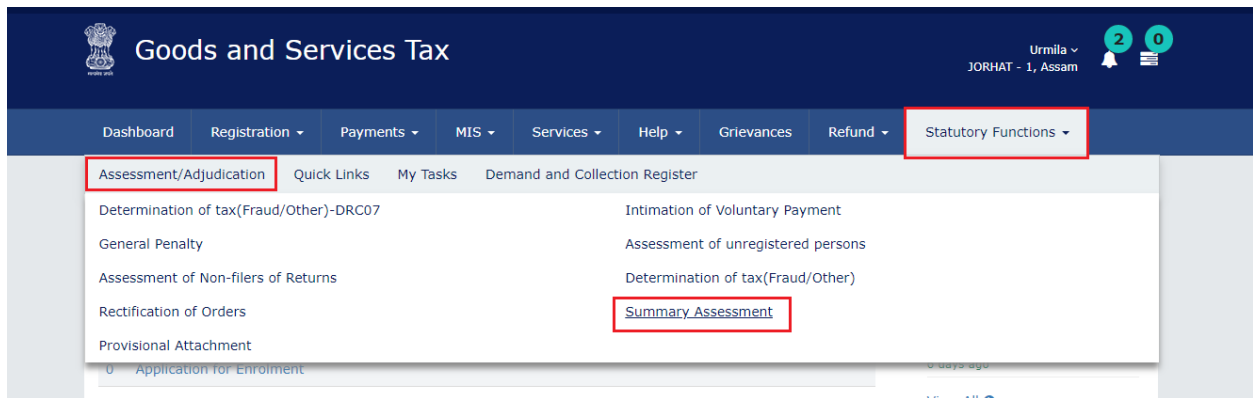
-

Click each hyperlink in the "Steps" column above to know more.

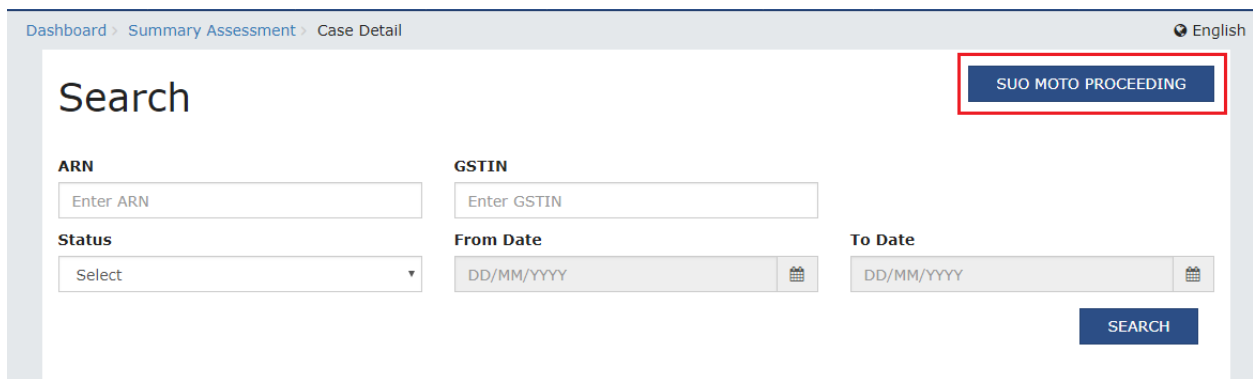
## A. Initiate Suo Moto PROCEEDING and Create a Case for Summary Assessment

To Suo Moto, i.e. initiate a new proceeding for assessing tax-liability of a person under section 64, perform the following steps:

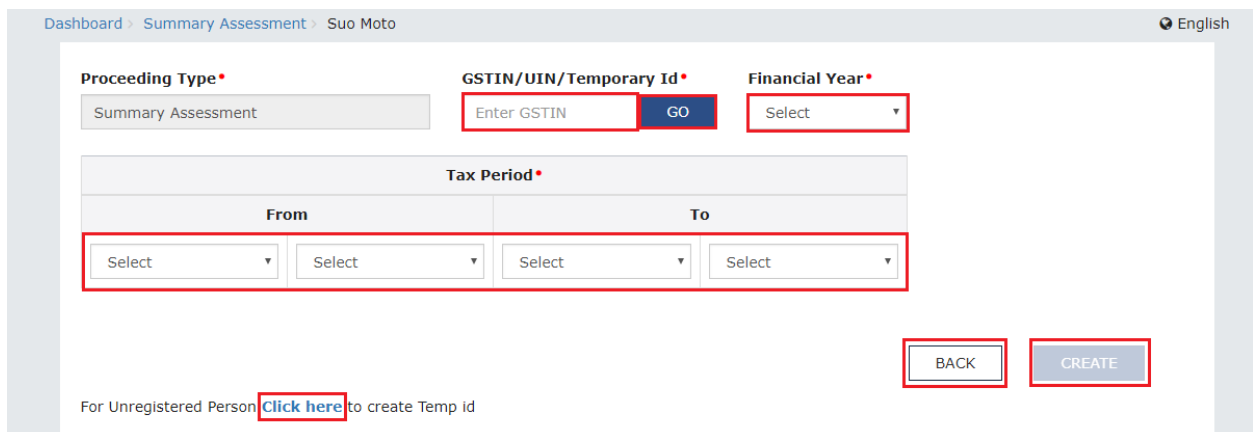
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Summary Assessment** option.



- Search page is displayed. Click the **SUO MOTO PROCEEDING** button.



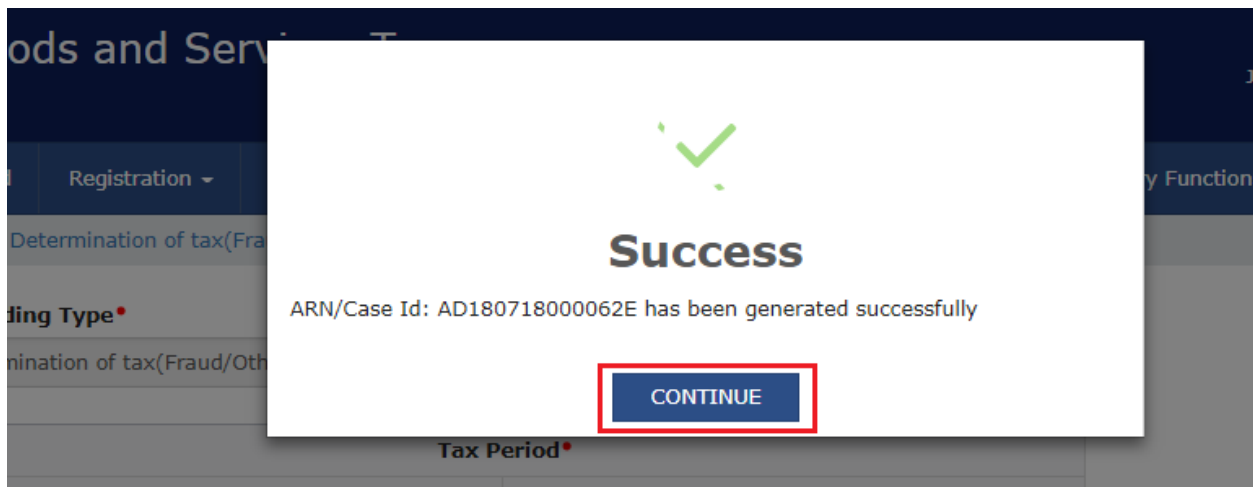
- Suo Moto page is displayed. The "Proceeding Type" field gets auto-populated. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer and then click the **GO** button. This will enable the CREATE button. To go to the previous Search page, click **BACK**.



**Note 1:** All fields are mandatory. You must enter the required data in these fields to proceed.

**Note 2:** To create Temporary Id of an unregistered taxpayer, you can click the **Click here** hyperlink provided on the left-below side of the page. To know more on how to create a Temporary ID, refer to the [Suo Moto Registration User Manual](#).

6. Select the **Financial Year** from the drop-down list.
7. Select the Tax Period from the **From** and **To** drop-down lists.
8. Click the **CREATE** button.
9. ARN/ Case Id is created and a Success popup appears confirming this. Click the **CONTINUE** button.



10. **Case Detail** page is displayed. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case by operating on the tabs provided at the left-hand side of the page: ORDERS, INTERNAL COMMUNICATION, WITHDRAWL ORDERS, REFERENCES, WITHDRAWAL APPLICATIONS.

Dashboard > Summary Assessment > **Case Detail** English

ARN <b>AD1807180000864</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

**ORDERS**  
INTERNAL COMMUNICATION  
WITHDRAWAL ORDER  
REFERENCES  
WITHDRAWAL APPLICATIONS

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
No Records Found			

**Note 1:** On this page, the **ORDERS** tab is selected by default.


**Note 2:** Currently, Status of the ARN/Case is "**Pending for action by tax officer**". It will change as you conduct the proceeding.

[Go back to the Main Menu](#)

## B. Search for an already-created ARN/Case ID

To search for a particular ARN/Case ID, perform following steps:

1. Access the **GST Back Office Portal** for tax officials. The **Home** page is displayed.
2. Login using your valid credentials. The **Dashboard** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Summary Assessment** option.

 **Goods and Services Tax** Urmila ▾  
JORHAT - 1, Assam 2 0

Dashboard Registration ▾ Payments ▾ MIS ▾ Services ▾ Help ▾ Grievances Refund ▾ **Statutory Functions ▾**

**Assessment/Adjudication** Quick Links My Tasks Demand and Collection Register

Determination of tax(Fraud/Other)-DRC07	Intimation of Voluntary Payment
General Penalty	Assessment of unregistered persons
Assessment of Non-filers of Returns	Determination of tax(Fraud/Other)
Rectification of Orders	<b>Summary Assessment</b>
Provisional Attachment	

Application for Enrolment

4. **Case Detail Search** page is displayed. Choose any one of the four displayed fields as your search criteria, enter the required information: **ARN**, **GSTIN**, **Status** (select from the drop-down list) or **From Date & To Date**, and click the **SEARCH** button.

## Search

SUO MOTO PROCEEDING

ARN

Enter ARN

GSTIN

Enter GSTIN

Status

Select

Select

Application for withdrawal rejected  
Approval granted, pending for order by tax officer  
Approval of summary assessment rejected  
Order for creation of demand issued  
Pending for Approval by AC/JC  
Pending for action by tax officer  
Pending for clarification approval by tax officer  
Pending for processing by AC/JC  
Order withdrawn, Recommended for action u/s 73/74

From Date

DD/MM/YYYY



To Date

DD/MM/YYYY



SEARCH

**Note:** You must enter data in at least one field to proceed.

- Based on your search criteria, the required ARN or the list of the required ARNs is displayed.  
Click the **ARN** hyperlink of the case you want to act on.

## Search

SUO MOTO PROCEEDING

ARN

Enter ARN

GSTIN

Enter GSTIN

Status

Approval granted, pending for order by tax officer ▼

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

## List of Application/Case Reference Numbers (ARNs)

ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD1807180000955	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	26/07/2018	Approval granted, pending for order by tax officer
AD180718000090F	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	24/07/2018	Approval granted, pending for order by tax officer
AD1807180000848	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	24/07/2018	Approval granted, pending for order by tax officer
AD180718000083A	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD180718000082C	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD180718000080G	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD1807180000773	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD1807180000765	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD180718000060I	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	21/07/2018	Approval granted, pending for order by tax officer
AD1807180000567	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	21/07/2018	Approval granted, pending for order by tax officer

&lt;&lt; 1 2 &gt;&gt;

**Note:** Because the search criteria of **Status** as "Approval granted, pending for order by tax officer" was selected earlier as the Search criteria, all those related ARNs get displayed.

6. **Case Detail** page is displayed. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case by operating on the tabs provided at the left-hand side of the page: ORDERS, INTERNAL COMMUNICATION, WITHDRAWAL ORDERS, REFERENCES, WITHDRAWAL APPLICATIONS.

Dashboard > Summary Assessment > **Case Detail**
English

ARN <b>AD1807180000864</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	---	--	--

ORDERS
INTERNAL COMMUNICATION
WITHDRAWL ORDER
REFERENCES
WITHDRAWAL APPLICATIONS

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
No Records Found			

**Note 1:** On this page, the ORDERS tab is selected by default.

**Note 2:** Currently, Status of the ARN/Case is "**Pending for action by tax officer**". It will change as you conduct the proceeding.

[Go back to the Main Menu](#)

## C. View or Upload Approval/Rejection Communication from AC/JC

To upload the saved email communication related to approval for Summary Assessment, perform following steps:

**Note:**

- Adjudicating Authority (A/A) cannot proceed to frame summary assessment until Additional Commissioner (AC)/Joint Commissioner (JC) approves it.
- Once A/A sends the approval request, AC/JC can take the following actions:
  - Approve the request.
  - Seek clarifications from A/A in case the approval request does not provide complete information.
  - Reject the approval request. (In this case, now A/A will close the case. No further action can be taken on the case.)
- All communication related to seeking/providing approval between A/A and AC/JC will take place via email. A/A must save the email communication in his/her machine in a PDF or JPEG format and then upload it on the GST Portal.
- A/A will upload the related communication. AC/JC can only view the uploaded communication but cannot upload anything.

1. Go to the **Case Detail** page of that particular taxpayer's application. Click the **INTERNAL COMMUNICATION** tab. Click **TYPE OF COMMUNICATION**. From the drop-down, click **APPROVAL AUTHORITY FOR SUM. ASSESSMENT**.

Dashboard > Summary Assessment > Case Detail English

ARN <b>AD1807180000864</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS

**INTERNAL COMMUNICATION**

WITHDRAWAL ORDER

REFERENCES

WITHDRAWAL APPLICATIONS

**TYPE OF COMMUNICATION**

APPROVAL AUTHORITY FOR SUM. ASSESSMENT

Communication Status	Attachments
No Records Found	

2. **APPROVAL AUTHORITY FOR SUM. ASSESSMENT** page is displayed. To go to the previous screen, click **BACK**.

Dashboard > Summary Assessment > Case Detail English

ARN <b>AD1807180000864</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS

**INTERNAL COMMUNICATION**

WITHDRAWAL ORDER

REFERENCES

WITHDRAWAL APPLICATIONS

Type\*

APPROVAL AUTHORITY FOR SUM. ASSESSMENT

Status\*

Select

Select

Pending for Approval by AC/JC

Pending for clarification on approval by tax officer

Approval granted, pending for order by tax officer

Approval of summary assessment rejected

Attachments\*

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

1 Tax officer can upload communication sent for approval to frame summary assessment by selecting status as 'Pending for Approval by AC/JC'. Clarification provided, if any to AC/JC shall also be uploaded by selecting the same status

2 Approval order of AC/JC for framing summary assessment shall be uploaded by selecting status as 'Approval granted, pending for order by tax officer'

3 Rejection order of AC/JC for framing summary assessment shall also be uploaded by selecting status as 'Approval of summary assessment rejected'

4 If AC/JC asks any information regarding approval, the same can be uploaded by selecting status as 'Pending for clarification on approval by tax officer'

5 File relating to communication can be uploaded in PDF/JPEG form by clicking on 'Choose file'

6 For further details, click on 'Help' menu above

BACK

SUBMIT

3. Select the applicable **Status** from the drop-down list. To easily choose an appropriate applicable status, help-text is provided on the right-side.

4. Click **Choose File** to upload the email communication, you have saved earlier, from your machine.
5. Click **SUBMIT**.
6. As per the chosen Status, the **INTERNAL COMMUNICATION** tab and the ARN status gets updated with the submitted details. You can click the document(s) attached in the **Attachments** section of the table to download them.

Dashboard > Summary Assessment > Case Detail
English

ARN <b>AD1807180000864</b>	GSTIN/UTIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Approval of summary assessment rejected</b>
-------------------------------	---	--	--

ORDERS  
INTERNAL COMMUNICATION  
WITHDRAWAL ORDER  
REFERENCES  
WITHDRAWAL APPLICATIONS

TYPE OF COMMUNICATION ▾

Communication Type	Communication Status	Attachments
APPROVAL AUTHORITY FOR SUM. ASSESSMENT	Approval of summary assessment rejected	<a href="#">Reference 01.pdf</a>

[Go back to the Main Menu](#)

## D. Issue/View an Assessment order u/s 64

To view or issue an assessment order u/s 64 against the case created, perform following steps:

**Note:**

- A/A cannot proceed to frame summary assessment until AC/JC approves it.
- Only A/A will issue the Order. AC/JC can only view the issued Order.

1. On the **Case Detail** page of that particular taxpayer, click the **ORDERS** tab, if not selected by default. This tab displays order for creation of demand issued against the ARN/Case ID. Click **ADD ORDER** to open the drop-down list and select **ASSESSMENT ORDER - ASMT-16**.

Dashboard > Summary Assessment > Case Detail
English

ARN <b>AD1807180000864</b>	GSTIN/UTN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Approval granted, pending for order by tax officer</b>
-------------------------------	--	--	---

ORDERS
INTERNAL COMMUNICATION
WITHDRAWL ORDER
REFERENCES
WITHDRAWAL APPLICATIONS

ADD ORDER ▾
ASSESSMENT ORDER - ASMT-16

Order Number	Order Date	Attachments
No Records Found		

**Note:** Current Case **Status** as displayed is "Approval granted, pending for order by tax officer". This status will change once you issue this order.

2. **ASSESSMENT ORDER - ASMT-16** page is displayed. The **Type**, **Financial Year** and **Overall Tax Period** fields are auto-populated. Enter the required data in the displayed fields to proceed. To go back to the previous page, click **BACK**.

Dashboard > Summary Assessment > Case Detail
English

ARN

AD1807180000864

GSTIN/UIN/Temporary Id

18AJIPA1572EABZ

Date of Application/Case Creation

24/07/2018

Status

Approval granted, pending for order by tax officer

ORDERS

INTERNAL COMMUNICATION

WITHDRAWAL ORDER

REFERENCES

WITHDRAWAL APPLICATIONS

Type

ASSESSMENT ORDER - ASMT-16

Order Number \*

Reference Number

Generate Reference Number

Addl. /Joint Commissioner \*

Select

Godown Address \*

Vehicle Details \*

Location of Vehicles \*

Due Date of Payment \*

DD/MM/YYYY

Section Number \*

Enter Section Number

Financial Year \*

2018-2019

Overall Tax Period \*

Overall Tax Period *			
From		To	
APR	2018	JUL	2018

Tax Period *				Act *	Place of supply	Tax
From		To				
Month	Year	Month	Year		Select Place of Sup	

ADD

Attachments \*

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

### Note:

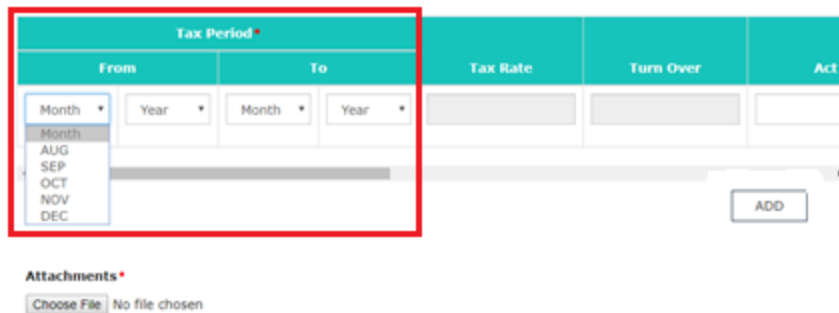
Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- MIS Reports:** Contains all available MIS Reports.
- Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. In the **Order Number** field, click the **Generate Reference Number** hyperlink. Order Number field gets auto-populated.

2b. In the **Addl./Joint Commissioner** field, select the name of the Approving authority for Assessment from the drop-down list.

- 2c. Enter details in **Godown Address** field.
- 2d. Enter details in **Vehicle Details** field.
- 2e. Enter details in **Location of Vehicles** field.
- 2f. In the **Due Date of Payment** field, click calendar and select the date to enter.
- 2g. Enter details in **Section Number** field.
- 2h. In the demand grid, select the **From** and **To** drop-down lists of the Tax period field.



**Tax Period \***

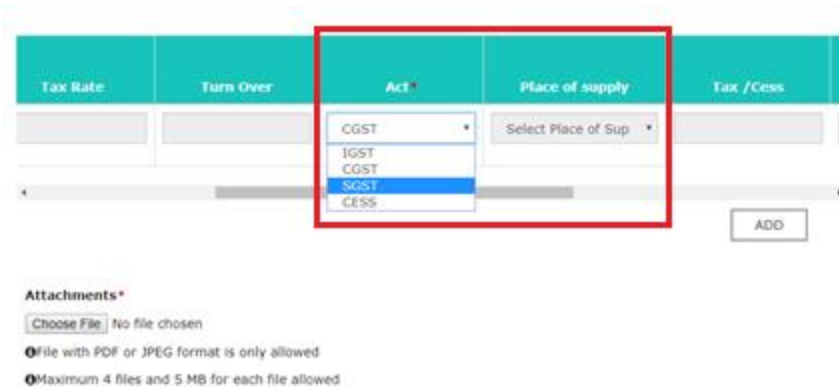
From	To	Tax Rate	Turn Over	Act *
Month * Month AUG SEP OCT NOV DEC	Year * Month * Year *			

**Attachments \***

Choose File No file chosen

- 2i. In the demand grid, scroll to the right and select the **Act** from the drop-down list. Also, select the **Place of Supply (POS)** from the drop-down list.

**Note:** POS is required only in case of IGST.



Tax Rate	Turn Over	Act *	Place of supply	Tax /Cess
CGST IGST CGST SGST CESS		Select Place of Sup *		

**Attachments \***

Choose File No file chosen

❗File with PDF or JPEG format is only allowed

❗Maximum 4 files and 5 MB for each file allowed

- 2j. In the demand grid, again scroll to the right and in the following fields enter the amount that the taxpayer must pay, as applicable: **Tax/Cess, Interest, Penalty, Others.**

Place of supply	Tax /Cess	Interest	Penalty*	Others
Select Place of Sup ▼				

ADD

**Attachments\***

[Choose File](#) | No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

2k. If required, you can also click the **ADD** button to add more rows in the demand grid for entering demand for each month and fill the added rows in the same manner as mentioned in the above steps.

Tax Period*				Tax Rate(%)	Turnover (₹)	Act*
From		To				
Month ▼	Year ▼	Month ▼	Year ▼			
Month ▼	Year ▼	Month ▼	Year ▼			

ADD

2l. Click **Choose File** to upload the annexure/document(s) from your machine related to this order.


2m. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine. Check the system-generated draft ORDER carefully to rule out any discrepancy

3. Once satisfied with your entered details, click the **PROCEED** button.

4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD1807180000757	23/07/2018	18AFAPJ0636C4ZY



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

5. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

6. The updated **ORDERS** tab is displayed, with the record of the issued **ASSESSMENT ORDER - ASMT-16** and the **Status** updated to "Order for creation of demand issued".

Dashboard > Summary Assesment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD1807180000864	18AJIPA1572EABZ	24/07/2018	Order for creation of demand issued

**ORDERS**  
INTERNAL COMMUNICATION  
WITHDRAWAL ORDER  
REFERENCES  
WITHDRAWAL APPLICATIONS

**ADD ORDER**

Type	Order Number	Order Date	Attachments
ASSESSMENT ORDER - ASMT-16	ZA180818000085L	10/08/2018	GP_NOTICE_SEC125 (1).pdf SA_ORDER_ZA180818000085L_20180810065329.pdf

**Note 1:** As mentioned in the confirmation message on the Dashboard page, you can serve this order to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

**Note 2:** In the case of unregistered persons, it is mandatory to serve the issued orders to an unregistered taxpayer by post/special messenger.

7. Additionally, the following actions take place on the GST Portal after the issue of the Order.
9. Intimation of the issue of order is sent to the concerned taxpayer on his/her registered email id and SMS.
10. Dashboard of AC/JC (and A/A in case Order is issued by AC/JC) and Taxpayer is updated with the record of the issued Order.
11. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders** and AC/JC can view it from **Dashboard > Summary Assessment > Case Detail > ORDERS**.
12. Demand ID is created and Electronic liability register gets updated along with DCR.

[Go back to the Main Menu](#)

## E. Initiate Suo Moto Withdrawal of Order

To initiate Suo Moto Withdrawal of Order process, perform following steps:

**Note:** Suo Moto Withdrawal of Order can be done by AC/JC only. He/she may initiate Suo Moto Withdrawal of an Order issued by A/A in case he/she considers that the Order issued by A/A is erroneous.

1. On the **Case Detail** page of that particular application, click the **WITHDRAWAL ORDER** tab. This tab displays the Withdrawal orders related to acceptance or rejection of Withdrawal application filed by the taxpayer. Click **Type of Order** and select **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)**.

Dashboard > Summary Assessment > **Case Detail** English

ARN <b>AD180818000034B</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>10/08/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	--	--	--

ORDERS  
INTERNAL COMMUNICATION  
**WITHDRAWAL ORDER**  
REFERENCES  
WITHDRAWAL APPLICATIONS

**TYPE OF ORDER**  
ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)  
ASSESSMENT REJECTION ORDER - ASMT-18(R)

Type	Withdrawal Order Number	Withdrawal Order Date	Attachments
No Records Found			

**Note 1:** Current application **Status** as displayed is "Order for creation of demand issued". This status will change once you withdraw this order.

**Note 2:** You won't be able to issue the rejection order—ASSESSMENT REJECTION ORDER - ASMT-18(R). If you select **ASSESSMENT REJECTION ORDER - ASMT-18(R)**, following page with an error message will be displayed.

Dashboard > Summary Assessment > Case Detail English

ARN <b>AD180818000034B</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>10/08/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	--	--	--

ORDERS  
INTERNAL  
WITHDRAWAL APPLICATIONS

Rejection order cannot be issued in case of suo moto withdrawn

2. **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)** page is displayed. Enter details in the displayed fields as mentioned in the following steps. To go back to the previous page, click **BACK**.

Dashboard > Summary Assessment > Case Detail
English

ARN <b>AD180818000034B</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date of Application/Case Creation <b>10/08/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	---	--	--

ORDERS  
INTERNAL COMMUNICATION  
**WITHDRAWAL ORDER**  
REFERENCES  
WITHDRAWAL APPLICATIONS

Type  
ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)

Order number \*  
Reference Number  
[Generate Reference Number](#)

Order number(ASMT-16) \*  
ZA180818000084N

Attachments \*  
[Choose File](#) No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

Withdrawal of Order On \*  
Suo moto withdrawn

Order Date \*  
16/08/2018

Order Date(ASMT-16) \*  
10/08/2018

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)

BACK PREVIEW PROCEED

### Note 1:

Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- MIS Reports:** Contains all available MIS Reports.
- Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. All details except **Order number** are auto-populated. Click the **Generate Reference Number** hyperlink. **Order number** field gets auto-populated.

2b. Click **Choose File** to upload the annexure/document(s) from your machine related to this order.


2c. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine. Check the system-generated draft ORDER carefully to rule out any discrepancy.

2d. Once satisfied with your entered details, click the **PROCEED** button.

- The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD1807180000757	23/07/2018	18AFAPJ0636C4ZY



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

5. The updated **WITHDRAWAL ORDER** tab is displayed, with the record of the issued **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)** and the **Status** updated to "Order withdrawn, Recommended for action u/s 73/74".

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000034B	18AJIPA1572EAZB	10/08/2018	Order withdrawn, Recommended for action u/s 73/74

ORDERS  
INTERNAL COMMUNICATION  
**WITHDRAWAL ORDER**  
REFERENCES  
WITHDRAWAL APPLICATIONS

TYPE OF ORDER ▾

Type	Withdrawal Order Number	Withdrawal Order Date	Attachments
ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)	ZA180818000079E	10/08/2018	Drop_proceeding_preview (1) (1).pdf WD_ORDER_ZA180818000079E_20180810032134.pdf

**Note 2:** As mentioned in the confirmation message on the Dashboard page, you can serve this order to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

6. Additionally, the following actions take place on the GST Portal after the issue of the Order.
9. Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
10. Dashboard of A/A and Taxpayer is updated with the record of the issued Order.
11. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders** and A/A can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWAL ORDER**.
12. The original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).

[Go back to the Main Menu](#)

## F. View Withdrawal Application from the Taxpayer

To view Withdrawal Application from the Taxpayer, perform following steps:

1. On the **Case Detail** page of that particular application, click the **WITHDRAWAL APPLICATIONS** tab. This tab displays the applications filed by the taxpayer.

Dashboard > Summary Assessment > **Case Detail**

English

ARN <b>AD180818000034B</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>10/08/2018</b>	Status <b>Pending for processing by AC/JC</b>
-------------------------------	--	--	--

ORDERS

INTERNAL COMMUNICATION

WITHDRAWAL ORDER

REFERENCES

**WITHDRAWAL APPLICATIONS**

Type	Reply Date	Reply filed Against	Attachments
Application for withdrawal of summary assessment order	16/08/2018	ZA180818000084N	<a href="#">SA_WTDAPL_ZA180818000084N_20180816040433.pdf</a>

2. Click the document name(s) in the **Attachments** section of the table to download the filed application.

[Go back to the Main Menu](#)

## G. Initiate Suo Moto Withdrawal of Order on the basis of Accepted Offline Application filed by a Temp ID holder

To initiate Suo Moto Withdrawal of Order on the basis of accepted Offline Application filed by a Temp ID holder, perform following steps:

**Note:**

- This Suo Moto Withdrawal of Order is allowed only in the case of Temp ID holders who are unable to file application online due to EVC issue.
- Suo Moto Withdrawal of Order can be done by AC/JC only. A/A can only view the issued Order.

1. On the **Case Detail** page of the ARN/Case ID of the Temp holder, click the **WITHDRAWAL ORDER** tab. This tab displays the Withdrawal orders related to acceptance or rejection of Withdrawal application filed by the taxpayer. Click **Type of Order** and select **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)**.

Dashboard > Summary Assessment > Case Detail

English

ARN AD180818000111H	GSTIN/UIN/Temporary Id 181800000002TMP	Date of Application/Case Creation 31/08/2018	Status Order for creation of demand issued
------------------------	---	---	---

ORDERS

INTERNAL COMMUNICATION

WITHDRAWAL ORDER

REFERENCES

WITHDRAWAL APPLICATIONS

TYPE OF ORDER

ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)

ASSESSMENT REJECTION ORDER - ASMT-18(R)

Type	Withdrawal Order Number	Withdrawal Order Date	Attachments
No Records Found			

**Note 1:** Current application **Status** as displayed is "Order for creation of demand issued". This status will change once you withdraw this order.

**Note 2:** You won't be able to issue the rejection order—ASSESSMENT REJECTION ORDER - ASMT-18(R). If you select ASSESSMENT REJECTION ORDER - ASMT-18(R), following page with an error message will be displayed.

Dashboard > Summary Assessment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000111H	181800000002TMP	31/08/2018	Order for creation of demand issued

ORDERS  
INTERNAL

Rejection order cannot be issued in case of suo moto withdrawn

- ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)** page is displayed. Enter details in the displayed fields as mentioned in the following steps. To go back to the previous page, click **BACK**.

Dashboard > Summary Assessment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000111H	181800000002TMP	31/08/2018	Order for creation of demand issued

ORDERS  
INTERNAL COMMUNICATION  
**WITHDRAWAL ORDER**  
REFERENCES  
WITHDRAWAL APPLICATIONS

Type  
ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)

Withdrawal of Order On\*  
Suo moto withdrawn

Order number\*  
Reference Number  
[Generate Reference Number](#)

Order Date\*  
31/08/2018

Order number(ASMT-16)\*  
ZA180818000212U

Order Date(ASMT-16)\*  
31/08/2018

☐ On request of tax payer?  
ⓘ If selected, Rules and procedure applicable in case of online request submitted by taxpayer for withdrawal of order will apply here as well. Only Orders from the last 30 days will be considered if this option is selected

Attachments\*  
[Choose File](#) No file chosen  
ⓘ File with PDF or JPEG format is only allowed  
ⓘ Maximum 4 files and 5 MB for each file allowed

[BACK](#) [PREVIEW](#) [PROCEED](#)

MIS Report  
Tax Liability  
Tax Return History

**Note 1:**

Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- MIS Reports:** Contains all available MIS Reports.
- Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A

- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. All details except **Order number** are auto-populated. Click the **Generate Reference Number** hyperlink. **Order number** field gets auto-populated.

2b. Select the "**On request of tax payer?**" check-box. "**Applied for Withdrawal On**" field appears. Select the date using the calendar.

☒ On request of tax payer?

! If selected, Rules and procedure applicable in case of online request submitted by taxpayer for withdrawal of order will apply here as well. Only Orders from the last 30 days will be considered if this option is selected

**Applied for Withdrawal On**

DD/MM/YYYY



**Note:** Because only Orders from the last 30 days will be considered, only dates of last 30 days from the issue of Order will be enabled in the calendar.

2c. Click **Choose File** to upload the annexure/document(s) from your machine related to this order.

2d. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine. Check the system-generated draft ORDER carefully to rule out any discrepancy.

2e. Once satisfied with your entered details, click the **PROCEED** button.

3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

Dashboard
Notice/Reminder/Order
English

ARN	Date	GSTIN
AD1807180000757	23/07/2018	18AFAPJ0636C4ZY

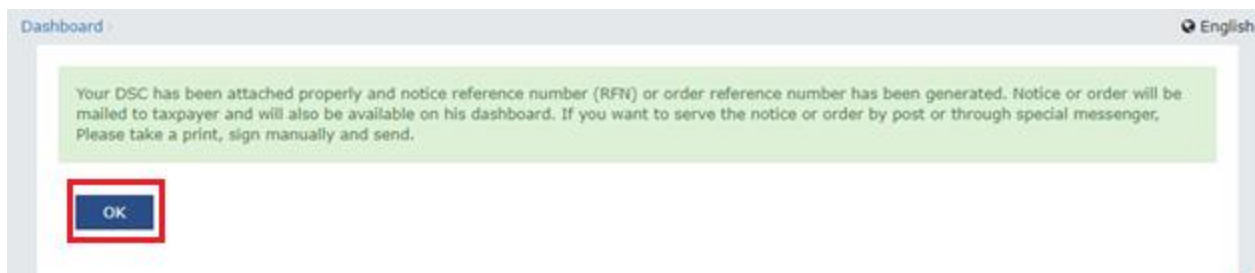
### Warning

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! Facing problem using DSC? Click here for help

ISSUE WITH DSC

4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



5. The updated **WITHDRAWAL ORDER** tab is displayed, with the record of the issued **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)** and the **Status** updated to "**Order withdrawn, Recommended for action u/s 73/74**".

ARN <b>AD180818000111H</b>		GSTIN/UIN/Temporary Id <b>181800000002TMP</b>	Date of Application/Case Creation <b>31/08/2018</b>	Status <b>Order withdrawn, Recommended for action u/s 73/74</b>
ORDERS	TYPE OF ORDER ▾			
INTERNAL COMMUNICATION				
<b>WITHDRAWAL ORDER</b>				
REFERENCES				
WITHDRAWAL APPLICATIONS				

Type	Withdrawal Order Number	Withdrawal Order Date	Attachments
ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)	ZA180818000079E	10/08/2018	Drop_proceeding_preview (1) (1).pdf WD_ORDER_ZA180818000079E_20180810032134.pdf

**Note:** In the case of unregistered persons with a temp id, it is mandatory to serve the issued orders to them by post/special messenger. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

6. Additionally, the following actions take place on the GST Portal after the issue of the Order.
9. Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
10. Dashboard of A/A and Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders** and A/A can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWAL ORDER**.
11. The original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).

[Go back to the Main Menu](#)

## H. Accept or Reject the Withdrawal Application Filed by the Taxpayer

To accept or reject the withdrawal application, perform following steps:

**Note:** Only AC/JC can withdraw the order or reject the withdrawal application filed by the taxpayer. A/A can only view it.

1. On the **Case Detail** page of that particular application, click the **WITHDRAWL ORDER** tab. This tab displays the Withdrawal orders related to acceptance or rejection of Withdrawal application filed by the taxpayer. Click **Type of Order** and select the order to be issued.

The screenshot shows the 'Case Detail' page of a tax application. The top navigation bar includes 'Dashboard', 'Summary Assessment', and 'Case Detail'. The main header displays the following information:

ARN	GSTIN/UTN/Temporary Id	Date of Application/Case Creation	Status
AD180818000034B	18AJIPA1572EABZ	10/08/2018	Pending for processing by AC/JC

Below the header, there is a sidebar with a menu containing 'ORDERS', 'INTERNAL COMMUNICATION', 'WITHDRAWL ORDER' (highlighted), 'REFERENCES', and 'WITHDRAWAL APPLICATIONS'. A dropdown menu for 'TYPE OF ORDER' is open, showing two options: 'ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)' and 'ASSESSMENT REJECTION ORDER - ASMT-18(R)'. The main content area shows a table with columns 'Type', 'Withdrawal Order Number', 'Withdrawal Order Date', and 'Attachments'. The table is currently empty, displaying 'No Records Found'.

**Note:** Current application **Status** as displayed is "Pending for processing by AC/JC". This status will change once you withdraw this order.

2. Based on your choice of the selected Order, the Type field is auto-populated with either **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)** or **ASSESSMENT REJECTION ORDER - ASMT-18(R)**. Enter details in the displayed fields as mentioned in the following steps. To go back to the previous page, click **BACK**.

**Note:**

- If you select "ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)", this means that you are allowing the application for withdrawal filed by the taxpayer. As a result, the original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).
- If you select "ASSESSMENT REJECTION ORDER - ASMT-18(R)", this means that you are rejecting the application for withdrawal filed by the taxpayer. As a result, the demand order will stand.

ARN  
AD180818000034BGSTIN/UIN/Temporary Id  
18AJIPA1572EABZDate of Application/Case Creation  
10/08/2018Status  
Pending for processing by  
AC/JC

ORDERS

INTERNAL  
COMMUNICATIONWITHDRAWL  
ORDER

REFERENCES

WITHDRAWAL  
APPLICATIONS[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)

## Type

ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)

## Withdrawal of Order On \*

Application by taxpayer

## Order number \*

Reference Number

[Generate Reference Number](#)

## Order Date \*

16/08/2018

## Order number(ASMT-16) \*

ZA180818000084N

## Order Date(ASMT-16) \*

10/08/2018

## Attachments \*

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

ARN  
AD180818000034BGSTIN/UIN/Temporary Id  
18AJIPA1572EABZDate of Application/Case Creation  
10/08/2018Status  
Pending for processing by  
AC/JC

ORDERS

INTERNAL  
COMMUNICATIONWITHDRAWL  
ORDER

REFERENCES

WITHDRAWAL  
APPLICATIONS[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)

## Type

ASSESSMENT REJECTION ORDER - ASMT-18(R)

## Withdrawal of Order On \*

Application by taxpayer

## Order number \*

Reference Number

[Generate Reference Number](#)

## Order Date \*

16/08/2018

## Order number(ASMT-16) \*

ZA180818000084N

## Order Date(ASMT-16) \*

10/08/2018

## Attachments \*

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

**Note:**

Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. All details except **Order number** are auto-populated. Click the **Generate Reference Number** hyperlink. **Order number** field gets auto-populated.

2b. Click **Choose File** to upload the annexure/document(s) from your machine related to this order.

2c. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine. Check the system-generated draft ORDER carefully to rule out any discrepancy

2d. Once satisfied with your entered details, click the **PROCEED** button.

3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

The screenshot shows a web interface with a top navigation bar containing 'Dashboard' and 'Notice/Reminder/Order' (the latter is highlighted with a red box). Below the navigation bar is a table with three columns: ARN, Date, and GSTIN. The table contains one row of data: ARN AD1807180000757, Date 23/07/2018, and GSTIN 18AFAPJ0636C4ZY. Below the table is a large orange warning icon (an exclamation mark inside a circle) followed by the word 'Warning' in bold. Underneath the warning is a paragraph of text explaining digital signatures and the IT Act. Below this text is a link: 'Facing problem using DSC? Click here for help'. At the bottom right of the page, there is a blue button labeled 'ISSUE WITH DSC' which is highlighted with a red box.

ARN	Date	GSTIN
AD1807180000757	23/07/2018	18AFAPJ0636C4ZY

**Warning**

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

**ISSUE WITH DSC**

4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



11. The original order framed u/s 64(1) will stand withdrawn and demand will get updated in Electronic Liability Register (a credit entry will be passed into the Liability Register reversing the demand and DCR will be updated accordingly).

(b) In case of issue of **ASSESSMENT REJECTION ORDER - ASMT-18(R)**:

9. Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
10. Dashboard of A/A and Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders** and A/A can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWAL ORDER**.
11. The original issued "Order for Creation of Demand" will be confirmed, i.e. the demand order will stand.

[Go back to the Main Menu](#)

## I. Record/View Communications Related to the Case Once an Order is Issued

To view or record any communication related to the case, perform following steps:

**Note:** You will be able to record a communication only once an order for creation of demand has been issued.

1. On the **Case Detail** page of that particular taxpayer, click the **REFERENCES** tab. This tab displays references related to this ARN/Case ID. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

Dashboard > Summary Assessment > **Case Detail** English

ARN <b>AD1807180000864</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	--	--	--

ORDERS

INTERNAL COMMUNICATION

WITHDRAWAL ORDER

**REFERENCES**

WITHDRAWAL APPLICATIONS

ADD REFERENCE ▾

COMMUNICATION

REFERENCES OF CASE

on	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found				

2. **COMMUNICATION** page is displayed. Enter the three mandatory fields—**Notice/Order/Reminder Reference Number** (select from the drop-down list), **Type of Communication** (select one of the following options from the drop-down list—Post or Special Messenger) and **Communication Date**. To go to the previous page, click **BACK**.

Dashboard > Summary Assessment > Case Detail English

ARN <b>AD180818000034B</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>10/08/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	--	--	--

ORDERS

INTERNAL COMMUNICATION

WITHDRAWAL ORDER

**REFERENCES**

WITHDRAWAL APPLICATIONS

**Type**

COMMUNICATION

**Notice/Order/Reminder Reference Number\***

ZA180818000084N

**Type of Communication \***

Select Type

**Communication Date\***

DD/MM/YYYY

**Attachments**

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

• Indicates mandatory fields

Issue Date\* 10/08/2018

**Note:** As displayed in the image below, if you select, **Type of Communication** as **Special Messenger**, you must fill the **Delivered by** field with the name of the person who delivered this communication.

**Type of Communication \***

SPECIAL MESSENGER

**Delivered by\***

2a. Click **Choose File** to upload the document(s), if any. This is not a mandatory field.

2b. Click the **SUBMIT** button.

3. The updated **References** tab is displayed, with the record of the communication submitted. You can click the document(s) attached in the **Attachments** section of the table to download them.

Dashboard > Summary Assessment > Case Detail English

ARN <b>AD180818000034B</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>10/08/2018</b>	Status <b>Order for creation of demand issued</b>
-------------------------------	--	--	--

ORDERS  
 INTERNAL COMMUNICATION  
 WITHDRAWAL ORDER  
**REFERENCES**  
 WITHDRAWAL APPLICATIONS

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
COMMUNICATION	POST	-NA-	ZA180818000084N	16/08/2018	<a href="#">Reference 01.pdf</a>

[Go back to the Main Menu](#)

## J. View/Record References related to the case, if any

To view or record the References related to the case, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab. This tab displays references related to this ARN/Case ID. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

Dashboard > Summary Assessment > Case Detail English

ARN <b>AD1807180000864</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS  
 INTERNAL COMMUNICATION  
 WITHDRAWAL ORDER  
**REFERENCES**  
 WITHDRAWAL APPLICATIONS

ADD REFERENCE ▾

COMMUNICATION  
**REFERENCES OF CASE**

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found					

- REFERENCES OF CASE** page is displayed. Enter **Date** by clicking the calendar icon and selecting the date of these References. To go to the previous page, click **BACK**.

Dashboard > Summary Assessment > Case Detail English

ARN <b>AD1807180000864</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS  
INTERNAL COMMUNICATION  
WITHDRAWAL ORDER  
**REFERENCES**  
WITHDRAWAL APPLICATIONS

Type

REFERENCES OF CASE

Date \*

16/08/2018

Attachments

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

\* indicates mandatory fields

- 2a. Click **Choose File** to upload the document(s) related to this case if any. This is not a mandatory field.
- 2b. Click the **SUBMIT** button.
3. The updated **References** tab is displayed, with the table containing the record of the references just submitted. You can click the document(s) attached in the **Attachments** section of the table to download them.

Dashboard > Summary Assessment > Case Detail English

ARN <b>AD1807180000864</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS  
INTERNAL COMMUNICATION  
WITHDRAWAL ORDER  
**REFERENCES**  
WITHDRAWAL APPLICATIONS

ADD REFERENCE

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	-NA-	16/08/2018	Reference 01.pdf

[Go back to the Main Menu](#)

# Rectification of Orders

## FAQs > Conducting Proceedings u/s 161 for Rectification of Orders

### 1. How can Rectification of errors in decision, Orders, notice or certificate or any other document be done?

Rectification of errors, which is apparent on the face of record in such decision, order, notice or certificate, can be done by the authority, who has passed such decision/order/notice, etc. either on his/her own motion or whether such error is brought to its notice by tax official or by the affected person.

### 2. What is the time limit within which a taxpayer can file application for rectification?

Taxpayer must file the rectification application within a period of three months, from the date of issue of such order.

### 3. I've received an offline rectification request from a taxpayer who holds a Temp ID. Can I process this request on the GST Portal?

Yes, you can process this request on the GST Portal using the **SUO MOTO PROCEEDING** button.

Note: Temp id holder cannot file application for rectification on GST Portal due to EVC issue. So in this case officer will create case id on the basis of offline application submitted by taxpayer to officer.

### 4. I am initiating a suo moto rectification of an Order and it is going to adversely affect the taxpayer. What do I do?

If rectification of an Order is going to adversely affect any person, then Adjudication Authority (A/A) must provide him/her an opportunity of being heard. For this, the A/A must issue "Additional Information" notice to the concerned taxpayer, hear him/her in Personal Hearing and then issue the Rectification Order.

### 5. Can I not rectify an Order if a taxpayer has filed an "Application for Deferred Payment/ Payment in Installments" or an "Application for Appeal" against the Order?

Yes, you cannot rectify an Order if a taxpayer has filed an "Application for Deferred Payment/ Payment in Installments" or an "Application for Appeal" against the Order.

## 6. What is the limitation period for concluding Rectification of Order related proceedings and pass an Order?

The Rectification Order must be passed by A/A within 6 months from date of original order, except in cases of Orders that require rectification of clerical/arithmetical mistake in them (arising from any accidental slip or omission). In such cases of clerical/arithmetical mistake in Orders, rectification order can be issued even after six months.

## 7. What documents will taxpayer receive once an Additional Information notice is issued?

Once a notice for seeking "Additional Information" is issued, the taxpayer will receive two documents i.e. system-generated Notice for seeking clarification for rectification of order and annexure uploaded by officer.

## 8. What happens on the GST Portal once I issue an Additional Information notice/Reminder/Adjournment?

Once you issue a notice, following actions take place on the GST Portal:

- Intimation of the issue of notice is sent to the concerned taxpayer via email id and SMS.
- The **NOTICES** tab gets updated with the record of the filed reply in a table and with the **Status** updated to "**Pending for reply by taxpayer**" or "**Reminder No.1 issued**" or "**Reminder No.2 issued**" or "**Reminder No.3 issued**" as applicable.
- Dashboard of taxpayer is updated with the record of the issued notice. Taxpayer can view the issued notice from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

## 9. In case notice/order etc. is issued by post/special messenger, then what will be the "Date of issue"?

Date of delivery will be considered as "Date of issue".

## 10. What happens on the GST Portal if rectification order is issued?

If rectification order is issued, then:

- Rectification order will be generated and intimation of issue of order shall be sent via email and SMS to taxpayer
- Order will also be available at the dashboard of taxpayer for view, print and download
- Electronic liability register and DCR will be updated accordingly
- Status of ARN will be changed to 'Order rectified' in case of application received from taxpayer

- Status of ARN/Case id and RFN will be changed to 'Order rectified' in case of suo moto rectification

## 11. What happens on the GST Portal if rectification order is rejected?

If application for rectification is rejected, then:

- 'Rejection of application for rectification' shall be issued and intimation of issue of order shall be sent via email and SMS to taxpayer
- Order will also be available at the dashboard of taxpayer for view, print and download
- Status of ARN shall get updated to 'Application rejected'

## 12. During the Rectification of Orders proceedings, what all and when the Status changes take place in an ARN/Case ID?

During the Rectification of Orders proceedings, the ARN/Case ID may undergo following Status changes:

1. **Pending for action by tax officer:** When a taxpayer files the application for rectification order or when status of ARN/Case ID is under work item of tax officer as a result of Suo Moto initiation.
2. **Pending for reply by taxpayer:** When A/A sends Notice to the taxpayer for seeking additional information.
3. **Reply furnished, pending for Order by tax officer:** When taxpayer replies to the Notice issued by A/A and now the case is pending with A/A for decision.
4. **Reminder No.1 issued:** When A/A sends the first Reminder to the taxpayer for replying to the notice on providing additional information issued earlier.
5. **Reminder No.2 issued:** When A/A sends the second Reminder to the taxpayer for replying to the notice on providing additional information issued earlier.
6. **Reminder No.3 issued:** When A/A sends the third Reminder to the taxpayer for replying to the notice on providing additional information issued earlier.
7. **Reply not furnished, pending for order:** When taxpayer does not reply to the issued Notice even after 3 reminders.
8. **Order rectified:** When A/A passes a rectification of order.
9. **Application rejected:** When A/A rejects rectification of Order application of a taxpayer.

# Manual > Conducting Proceedings u/s 161 for Rectification of Orders

## How can I conduct proceedings u/s 161 for Rectification of Orders?

To conduct proceedings u/s 161 for Rectification of Orders, perform following steps:

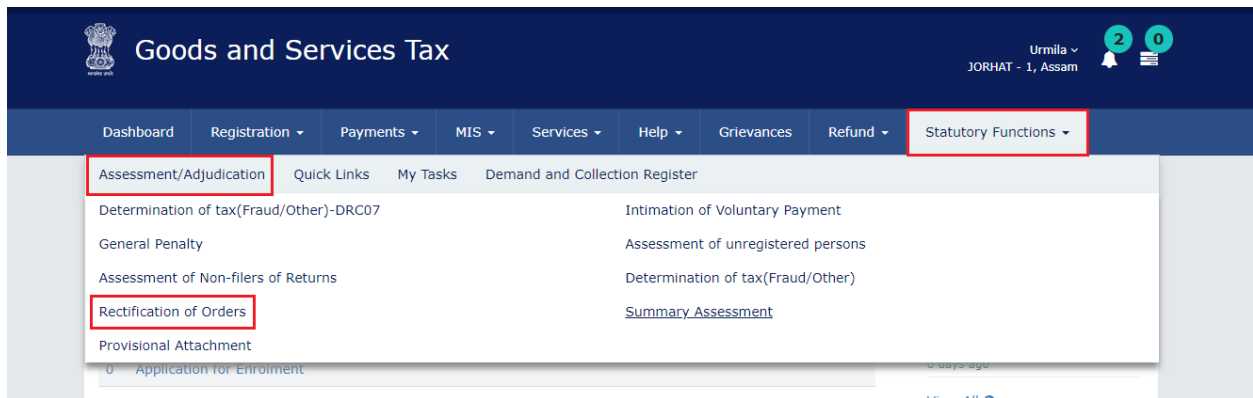
- A. Initiate Suo Moto or Search for ARN
  - A(1). [Initiate Suo Moto Proceeding](#)
  - A(2). [Search for an already-created ARN/Case ID](#)
- B. Take action using APPLICATIONS tab of Case Details screen: [View Application filed by the taxpayer](#)
- C. Take action using NOTICES tab of Case Details screen:
  - C(1). [Issue/View Additional Information Notice](#)
  - C(2). [Reminder](#)
  - C(3). [Adjournment](#)
- D. Take action using REPLIES tab of Case Details screen: [View replies filed by the taxpayer](#)
- E. Take action using PROCEEDINGS tab of Case Details screen: [Add/View Proceedings details](#)
- F. Take action using ORDERS tab of Case Details screen:
  - F(1). [Issue/View Rectification Order](#)
  - F(2). [Rejection Order](#)
- G. Take action using REFERENCES tab of Case Details screen:
  - G(1). [Record/View Communications Related to the Case Once an Order is Issued](#)
  - G(2). [References related to the case](#)

**Click each hyperlink above to know more.**

### A(1). Initiate Suo Moto PROCEEDING

For initiating a Suo Moto proceeding, i.e. to initiate a new proceeding for rectification of Order, under section 161, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Rectification of Orders** option.



4. **Case Detail Search** page is displayed. Click the **SUO MOTO PROCEEDING** button.

The screenshot shows the 'Case Detail Search' page. The breadcrumb trail at the top reads 'Dashboard > Rectification of Order > Case Detail'. The page title is 'Search'. On the right, there is a red button labeled 'SUO MOTO PROCEEDING'. Below the title, there are input fields for 'ARN' (with a placeholder 'Enter ARN') and 'GSTIN' (with a placeholder 'Enter GSTIN'). There is also a 'Status' dropdown menu with 'Select' as the current value. Below these, there are 'From Date' and 'To Date' fields, both with a date format 'DD/MM/YYYY' and a calendar icon. A 'SEARCH' button is located at the bottom right.

5. **Suo Moto** page is displayed. The "Proceeding Type" field gets auto-populated. Enter details in the displayed fields as mentioned in the following steps. To go to the previous Search page, click **BACK**.

Dashboard > Assessment And Adjudication > Rectification of Order English

**Proceeding Type \***  
 Rectification of order

**GSTIN/UIN/Temporary Id \***  
 Enter GSTIN **GO**

**Rectification Type \***  
 Select

**Original Order number \***  
 Select Order to rectify

**Tax Period \***

From		To	
Select	Select	Select	Select

**BACK** **CREATE**

For Unregistered Person [Click here](#) to create Temp id

**Note:** All fields are mandatory. You must enter the required data in these fields to proceed.

5a. Enter the **GSTIN** or **UIN** or **Temporary Id** of the person and then click the **GO** button. In case you enter a **Temporary Id**, perform the following two additional steps before proceeding further:

5a. i. Select the "Are you creating case on tax payer request?" check-box.

**Proceeding Type \***  
 Rectification of order

**GSTIN/UIN/Temporary Id \***  
 181800000002TMP **GO**

☐ Are you creating case on tax payer request?

**?** If selected, Rules and procedure applicable in case of online request submitted by taxpayer for rectification will apply here as well. Only Orders from the last 3 months will be considered if this option is selected

5a. ii. Once you select the check-box, "Date of offline application" field appears. Select the date using the calendar.

☒ Are you creating case on tax payer request?

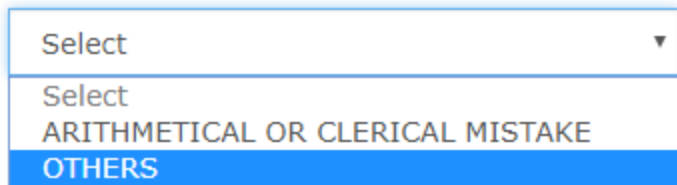
**?** If selected, Rules and procedure applicable in case of online request submitted by taxpayer for rectification will apply here as well. Only Orders from the last 3 months will be considered if this option is selected

**Date of offline application \***  
 20/08/2018

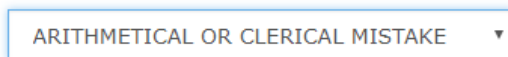
**Note:** Temp id holder cannot file application for rectification due to EVC issue. So in this case officer will create case id on the basis of offline application submitted by taxpayer to officer.

5b. In the **Rectification Type** field, select the option from the drop-down list. This will enable the **CREATE** button. Also, it will initiate loading numbers of all Orders in the **Original order number** field. Wait until the message "Loading data please wait..." disappears.

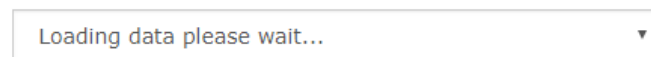
### Rectification Type •



### Rectification Type •

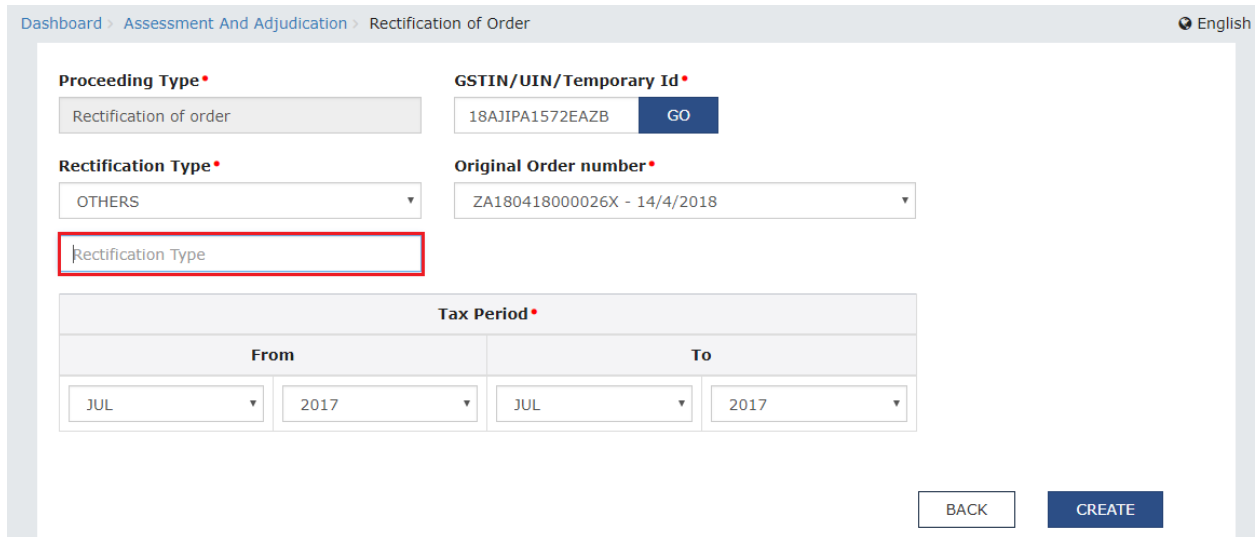


### Original Order number •



5c. Once the message "Loading data please wait..." disappears and "Select Order to rectify" re-appears in the **Original order number** field, select the option from the drop-down list.

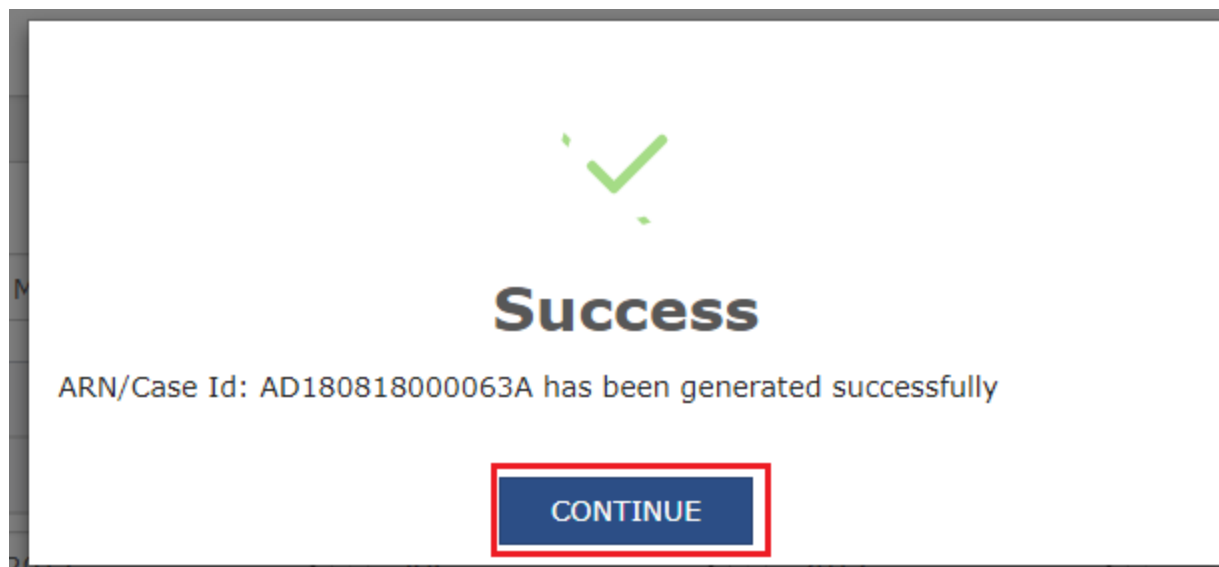
**Note:** In case you select "OTHERS", an additional text field gets displayed. Enter a brief description of the type of rectification which you are creating for this case.



5d. Based on the selection in **Original order number** field, **Tax Period** field gets auto-populated.

5e. Click the enabled **CREATE** button.

6. A Success popup appears. Click the **CONTINUE** button.



7. **Case Detail** page is displayed and case id is successfully created. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case, by using/operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, REFERENCES. To go back to the Search page, click **BACK**.

Dashboard > Rectification of Order > Case Detail
English

ARN <b>AD180818000063A</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

Type of Documents	View Documents
-NA-	-NA-

BACK

**Note 1:** On this page, the APPLICATIONS tab is selected by default. It does not contain any record of the filed application because this ARN is created as a result of the SUO MOTO PROCEEDINGS initiation.

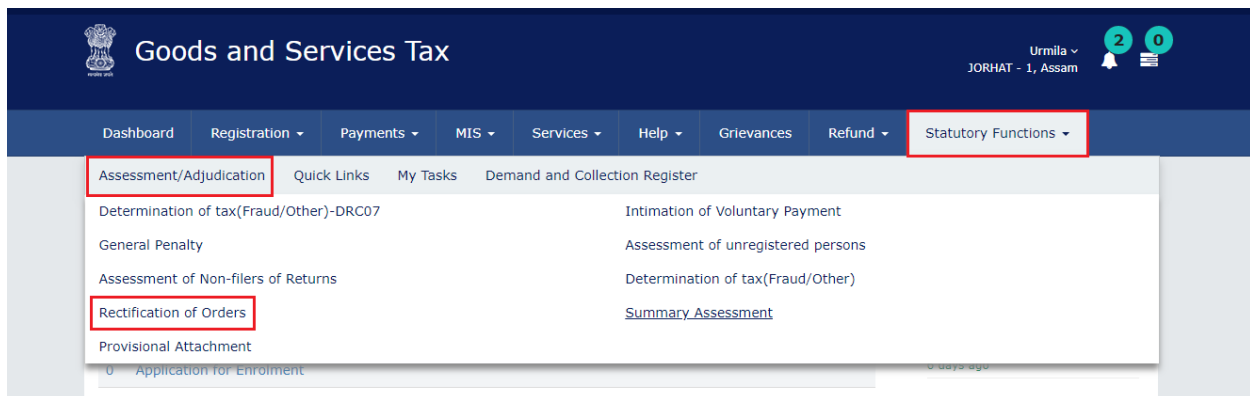
**Note 2:** Currently, Status of the ARN/Case is "**Pending for action by tax officer**". It will change as you conduct the proceeding.

[Go back to the Main Menu](#)

## A(2). Search for an already-created ARN/Case ID

To search for a particular ARN/Case ID, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Rectification of Orders** option.



4. **Case Detail Search** page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** (select from the drop-down list) or **From Date & To Date**, and click the **SEARCH** button.

**Note:** You must enter data in at least one field to proceed.

5. Based on your search criteria, the required ARN or the list of the required ARNs is displayed. Click the **ARN** hyperlink of the case you want to act on.

Dashboard > Rectification of Order > Case Detail English

## Search

**SUO MOTO PROCEEDING**

**ARN**  
Enter ARN

**GSTIN**  
Enter GSTIN

**Status**  
Pending for action by tax officer

**From Date**  
01/06/2018

**To Date**  
17/08/2018

**SEARCH**

**List of Application/Case Reference Numbers (ARNs)**

ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD180818000062C	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	17/08/2018	Pending for action by tax officer
AD180818000024C	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	06/08/2018	Pending for action by tax officer
AD1807180001086	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	26/07/2018	Pending for action by tax officer
AD1807180001078	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	26/07/2018	Pending for action by tax officer

**Note:** Because the search criteria of **Status** as "**Pending for action by tax officer**" was selected earlier as the Search criteria, all ARNs related to this criteria gets displayed.

6. **Case Detail** page is displayed. From this page, you can initiate conducting all Assessment/Adjudication proceedings related to this particular case by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, REFERENCES. To go back to the Search page, click **BACK**.

Dashboard > Rectification of Order > **Case Detail** English

**ARN**  
AD180818000063A

**GSTIN/UIN/Temporary Id**  
18AJIPA1572EABZ

**Date of Application/Case Creation**  
17/08/2018

**Status**  
Pending for action by tax officer

**APPLICATIONS**

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

**Type of Documents**

-NA-

**View Documents**

-NA-

**BACK**

**Note 1:** On this page, the APPLICATIONS tab is selected by default. It does not contain any record of the filed application because this ARN was the result of your SUO MOTO PROCEEDINGS initiation.

**Note 2:** Currently, Status of the ARN/Case is "**Pending for action by tax officer**". It will change as you conduct the proceeding.

[Go back to the Main Menu](#)

## B. Take action using APPLICATIONS tab of Case Details screen: View Application filed by the taxpayer

To view Application filed by the taxpayer, perform following steps:

1. On the **Case Details** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the application filed for the case in PDF mode. Click **BACK** to go back to the Search page.

Dashboard > Rectification of Order > **Case Detail** English

ARN <b>AD180818000063A</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

<b>APPLICATIONS</b>	<b>Type of Documents</b>	<b>View Documents</b>
NOTICES	Application for Rectification of order	<a href="#">View</a>
REPLIES		
PROCEEDINGS		
ORDERS		
REFERENCES		

[BACK](#)

2. Click the **View** hyperlink to download and view the application in PDF mode.

[Go back to the Main Menu](#)

## C(1). Take action using NOTICES tab of Case Details screen: Issue/View Additional Information Notice

To view or issue Additional Information against an ARN/Case ID, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab. This tab displays all the notices (Additional Information/Reminder/Adjournment) you will issue. Click **ADD NOTICE** and select **ADDITIONAL INFORMATION**.

Dashboard > Rectification of Order > **Case Detail** English

ARN <b>AD180818000024C</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date of Application/Case Creation <b>06/08/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	---	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

**ADD NOTICE**  
ADDITIONAL INFORMATION  
REMINDER  
ADJOURNMENT

Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found				

2. **ADDITIONAL INFORMATION** page is displayed. Enter details in the displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Rectification of Order > Case Detail English

ARN <b>AD180818000063A</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	---	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

MIS Report  
Tax Liability  
Tax Return History  
\* indicates mandatory fields

**Type**  
ADDITIONAL INFORMATION

**Reference Number\***  
Reference Number  
[Generate Reference Number](#)

**Order Reference number\***  
ZA180418000025Z

**Date of order\***  
14/4/2018

**Section number of original order\***  
73

☐ **Is Personal Hearing Required ?**

**Due Date to Reply\***  
DD/MM/YYYY

**Attachments\***  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

**Note:** Before issuing the notice, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A

- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

**Reference Number** •

ZA180818000146L

[Generate Reference Number](#)

2b. In the **Personal Hearing Required?** field, select the check-box if required. If you select the check-box, following fields get displayed. Enter details in these fields as well.

- Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
- In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
- In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

☒ **Is Personal Hearing Required ?**

<b>Personal Hearing Date</b> •	<b>Personal Hearing Time</b> •	<b>Venue</b> •
23/08/2018 	16:22 	Delhi

2c. In the **Due Date to Reply** field, click calendar and select the date by when the taxpayer must file the reply to the issued notice.


2d. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this notice.

2e. Click **PREVIEW** and a system-generated draft notice gets downloaded into your machine. Check the draft carefully to rule out any discrepancy. Once satisfied with your entered details, click the **PROCEED** button.

- The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD180818000063A	17/08/2018	18AJIPA1572EAZB



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

**ISSUE WITH DSC**

4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

5. The updated **NOTICES** tab is displayed, with the record of the issued notice and with the **Status** updated to "**Pending for reply by taxpayer**".

Dashboard > Rectification of Order > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000063A	18AJIPA1572EAZB	17/08/2018	<b>Pending for reply by taxpayer</b>

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

**ADD NOTICE**

Type	Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
ADDITIONAL INFORMATION	ZA180818000146L	17/08/2018	24/08/2018	73	Supporting Documents (1) RO_AddtnlInfo_ZA180818000146L_2018081702231

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve this notice to the taxpayer by post or through a special messenger. For this, click the documents attached in the

**Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

6. Additionally, the following actions take place on the GST Portal after the issue of the Order.
9. Intimation of the issue of notice is sent to the concerned taxpayer via email id and SMS.
10. Dashboard of Taxpayer is updated with the record of the issued notice. Taxpayer can view the issued notice from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

[Go back to the Main Menu](#)

## C(2). Take action using NOTICES tab of Case Details screen: Issue/View Reminder

To view or issue a Reminder against an ARN/Case ID, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab. This tab displays all the notices (Additional Information/Reminder/Adjournment) you will issue. Click **ADD NOTICE** and select **REMINDER**.

The screenshot shows the 'Case Detail' page on the GST Portal. The breadcrumb navigation is 'Dashboard > Rectification of Order > Case Detail'. The page header includes the language 'English'. The main content area has a yellow header with the following details: ARN: AD180818000024C, GSTIN/UTN/Temporary Id: 18AJIPA1572EABZ, Date of Application/Case Creation: 06/08/2018, and Status: Pending for action by tax officer. On the left, there is a sidebar with a list of tabs: APPLICATIONS, NOTICES (highlighted with a red border), REPLIES, PROCEEDINGS, ORDERS, and REFERENCES. A dropdown menu is open for the 'NOTICES' tab, showing options: ADD NOTICE (with a downward arrow), ADDITIONAL INFORMATION, REMINDER (highlighted with a red border), and ADJOURNMENT. The main table area has columns: Reference Number, Issue Date, Due Date to Reply, Section, and Attachments. Below the columns, it says 'No Records Found'.

2. **REMINDER** page is displayed. **Type** and **Reminder No.** fields are auto-populated. Enter details in the displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Rectification of Order > Case Detail English

ARN <b>AD180818000063A</b>	GSTIN/UTIN/Temporary Id <b>18AJIPA1572EA2B</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	---	--	--

APPLICATIONS  
**NOTICES**  
 REPLIES  
 PROCEEDINGS  
 ORDERS  
 REFERENCES

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)  
\* indicates mandatory fields

**Type**

**Reference Number\***  
  
[Generate Reference Number](#)

☒ **Is Personal Hearing Required ?**  

**Due Date to Reply\***

**Reminder No.\***

**Attachments**  

Choose File

 No file chosen  
📎 File with PDF or JPEG format is only allowed  
📎 Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

**Note:** Before issuing the reminder, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- MIS Reports:** Contains all available MIS Reports.
- Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

**Reference Number\***

ZA180818000146L

[Generate Reference Number](#)

2b. In the **Personal Hearing Required?** field, select the check-box if required. If you select the check-box, following fields get displayed. Enter details in these fields as well.

- Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
- In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
- In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

☒ **Is Personal Hearing Required ?**

**Personal Hearing Date** \*

23/08/2018

**Personal Hearing Time** \*

16:22

**Venue** \*

Delhi

2c. In the **Due Date to Reply** field, click calendar and select the date by when the taxpayer must file the reply to the issued notice.


2d. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this notice, if any. This is not a mandatory field.

2e. Click **PREVIEW** and a system-generated draft notice gets downloaded into your machine. Check the draft carefully to rule out any discrepancy. Once satisfied with your entered details, click the **PROCEED** button.

3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD180818000063A	17/08/2018	18AJIPA1572EABZ



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

5. The updated **NOTICES** tab is displayed, with the record of the issued Reminder and with the **Status** updated to "**Reminder No.1 issued**".

Dashboard > Rectification of Order > Case Detail English

ARN <b>AD180818000063A</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Reminder No. 1 Issued</b>
-------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
 REPLIES  
 PROCEEDINGS  
 ORDERS  
 REFERENCES

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
REMINDER	ZA180818000147J	17/08/2018	24/08/2018	73	RO_Reminder_ZA180818000147J_2018081702263
ADDITIONAL INFORMATION	ZA180818000146L	17/08/2018	24/08/2018	73	<a href="#">Supporting Documents (1)</a> <a href="#">RO_AddtnlInfo_ZA180818000146L_2018081702231</a>

**Note 1:** As mentioned in the confirmation message on the Dashboard page, you can serve this notice to the taxpayer by post or through a special messenger. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

**Note 2:** You can issue three reminders against a particular case.

6. Additionally, the following actions take place on the GST Portal after the issue of the Order.
9. Intimation of the issue of notice is sent to the concerned taxpayer via email id and SMS.
10. Dashboard of Taxpayer is updated with the record of the issued notice. Taxpayer can view the issued notice from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

[Go back to the Main Menu](#)

### C(3). Take action using **NOTICES** tab of Case Details screen: Issue/View Adjournment

To view or issue an Adjournment against an ARN/Case ID, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab. This tab displays all the notices (Additional Information/Reminder/Adjournment) you will issue. Click **ADD NOTICE** and select **ADJOURNMENT**.

Dashboard > Rectification of Order > **Case Detail** English

ARN <b>AD180818000024C</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date of Application/Case Creation <b>06/08/2018</b>	Status <b>Reminder No. 1 issued</b>
-------------------------------	---	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE ▾  
ADDITIONAL INFORMATION  
REMINDER  
**ADJOURNMENT**

Reference Number	Issue Date	Due Date to Reply	Section	Attachments
No Records Found				

2. **ADJOURNMENT** page is displayed. **Type** field is auto-populated. Enter details in the displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Rectification of Order > Case Detail English

ARN <b>AD180818000063A</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Reminder No. 1 issued</b>
-------------------------------	---	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

Type  
ADJOURNMENT

Reference Number\*  
Reference Number  
Generate Reference Number

☐ Is Personal Hearing Required ?

Due Date to Reply\*  
DD/MM/YYYY

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

MIS Report  
Tax Liability  
Tax Return History  
\* indicates mandatory fields

BACK PROCEED

**Note:** Before issuing the reminder, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A

- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

**Reference Number** •

ZA180818000146L

[Generate Reference Number](#)

2b. In the **Personal Hearing Required?** field, select the check-box if required. If you select the check-box, following fields get displayed. Enter details in these fields as well.

- Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
- In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
- In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

☒ **Is Personal Hearing Required ?**

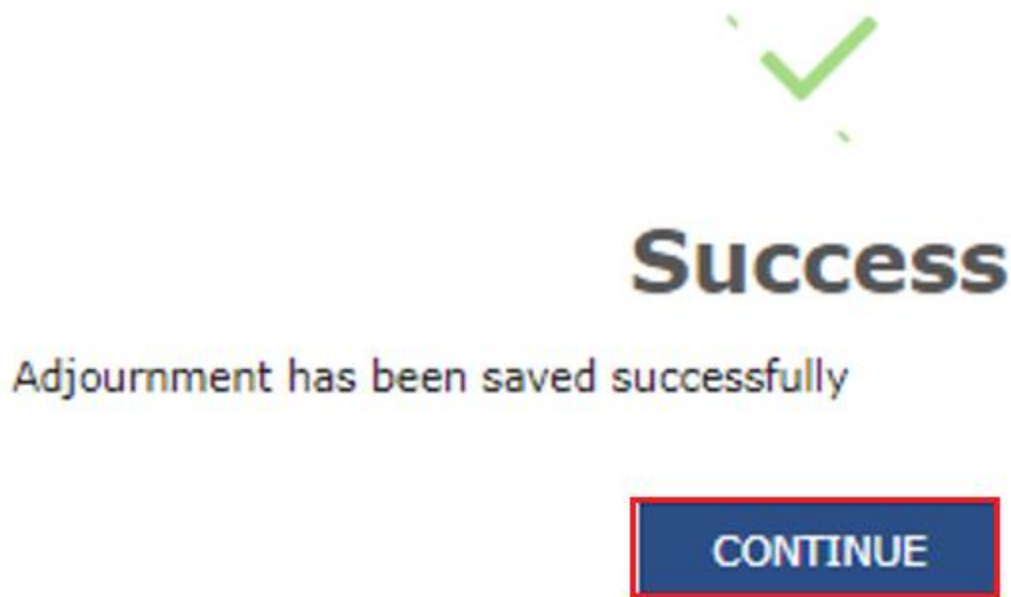
<b>Personal Hearing Date</b> • <input type="text" value="23/08/2018"/> 	<b>Personal Hearing Time</b> • <input type="text" value="16:22"/> 	<b>Venue</b> • <input type="text" value="Delhi"/>
---	--	--

2c. In the **Due Date to Reply** field, click calendar and select the date by when the taxpayer must reply to the issued notice.

2d. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this notice, if any. This is not a mandatory field.

2e. Click the **PROCEED** button.

3. A success message popup is displayed. Click **CONTINUE**.



4. The updated **NOTICES** tab is displayed, with the record of the issued Adjourment. Status of ARN remains the same.

Dashboard > Rectification of Order > Case Detail English

ARN <b>AD180818000063A</b>	GSTIN/UIN/Temporary ID <b>18AJIPA1572EAB</b>	Date Of Application/Case Creation <b>17/08/2018</b>	Status <b>Reminder No. 1 issued</b>
-------------------------------	---	--	--

APPLICATIONS  
**NOTICES**  
 REPLIES  
 PROCEEDINGS  
 ORDERS  
 REFERENCES

ADD NOTICE ▾

Type	Reference Number	Issue Date	Due Date to Reply	Personal Hearing	Section Number	Attachment
Adjourment	ZA180818000148H	17/08/2018	23/08/2018	Yes	73	
Reminder	ZA180818000147J	17/08/2018	24/08/2018	Yes	73	<a href="#">RO_Reminder_ZA180818000147J</a>
Additional Information	ZA180818000146L	17/08/2018	24/08/2018	Yes	73	<a href="#">Document. RO_AddtnlInfo_ZA180818000146L</a>

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve this notice to the taxpayer by post or through a special messenger. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

6. Additionally, the following actions take place on the GST Portal after the issue of the Order.
9. Intimation of the issue of notice is sent to the concerned taxpayer via email id and SMS.

10. Dashboard of Taxpayer is updated with the record of the issued notice. Taxpayer can view the issued notice from the following navigation: **Services > User Services > View Additional Notices/Orders > View > Case Details.**

[Go back to the Main Menu](#)

## D. Take action using REPLIES tab of Case Details screen: View replies filed by the taxpayer

To view replies submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the taxpayer.

Dashboard > Rectification of Order > Case Detail

ARN <b>AD180818000031H</b>	GSTIN/UIN/Temporary ID <b>18AJIPA1572EABZ</b>	Date Of Application/Case Creation <b>10/08/2018</b>	Status <b>Reply furnished, Pending for rectification order</b>
-------------------------------	--	--	---

APPLICATIONS

NOTICES

**REPLIES**

PROCEEDINGS

ORDERS

REFERENCES

Type	Reply filed Against	Reply Date/Ph	Option for Personal Hearing	Attachments
Additional Information	ZA1808180001001	13/08/2018	Y	<a href="#">RO_REPLY_ZA180818000100120180817035212.pdf</a>

2. Click the documents in the **Attachments** section to download and ascertain their contents.

[Go back to the Main Menu](#)

## E. Take action using PROCEEDINGS tab of Case Details screen: Add/View Proceedings details

To update the proceeding details related to Personal Hearing, if any, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab. This tab displays a table of all the records of the personal hearing proceedings' related to the ARN/Case. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.

Dashboard > Rectification of Order > **Case Detail** English

ARN <b>AD1807180001086</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>26/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

**ADD PROCEEDINGS**

**PERSONAL HEARING**

Proceeding for the day

Attachments

No Records Found

- PERSONAL HEARING page is displayed. The **Type** field is auto-populated. Enter **Date** by clicking the calendar icon and selecting the date when Personal Hearing was conducted.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD1807180001086</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>26/07/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

**Type**

PERSONAL HEARING

**Date** • Indicates mandatory fields

17/08/2018

**Proceeding for the day** •

Proceedings completed

**Attachments**

**Choose File** No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

- Type the required text in the **Proceeding for the day** field.
- Click **Choose File** to select the documents related to the Personal Hearing, if any. This is not a mandatory field.
- Click the **SUBMIT** button.
- The updated **Case Detail** page is displayed, with the table containing the record of the Personal Hearing you submitted.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180818000024C</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>06/08/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

ADD PROCEEDINGS ▾

Type	Date	Proceeding for the day	Attachments
PERSONAL HEARING	17/08/2018	aFWEAFASDFSDFGSD	-NA-

[Go back to the Main Menu](#)

## F(1). Take action using ORDERS tab of Case Details screen: Issue/View Rectification Order (Form GST DRC-08)

To view or issue the Rectification Order against the ARN/case created, perform following steps:

- On the **Case Detail** page of that particular taxpayer, click the **ORDERS** tab. This tab displays order issued against the ARN/Case ID. Click **ADD ORDER** to open the drop-down list and select **RECTIFICATION OF ORDER - DRC-08**.

Dashboard > Rectification of Order > Case Detail English

ARN <b>AD180818000063A</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER ▾

RECTIFICATION OF ORDER - DRC-08  
REJECTION ORDER

Order Number	Order Date	Attachments
No Records Found		

**Note:** Current application **Status** as displayed is "**Pending for reply by taxpayer**". This status will change once you issue order.

- RECTIFICATION OF ORDER - DRC-08** page is displayed. The **Type**, **Original Order No.**, **Original Order Date**, **Section Number** and **Tax Period** fields are auto-populated. Enter details in the displayed fields as mentioned in the following steps. To go back to the previous page, click **BACK**.

Dashboard > Rectification of Order > Case Detail
English

ARN <b>AD180818000063A</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

MIS Report

Tax Liability

Tax Return History

• indicates mandatory fields

Type

RECTIFICATION OF ORDER - DRC-0E

Order Reference Number • ⓘ

Reference Number

Generate Reference Number

Original Order No •

ZA180418000025Z

Original Order Date •

14/4/2018

Due Date Of Payment •

DD/MM/YYYY

Section Number •

73

Tax Period •			
From		To	
JUL	2017	JUL	2017

Tax Period •				Tax Rate(%)	Turnover (₹)	Act
From		To				
Month	Year	Month	Year			

ADD

☐ It has come to my notice that the above said order / notice requires rectification (as per the reasons mentioned in the attached annexure)

Attachments •

Choose File

No file chosen

📎File with PDF or JPEG format is only allowed

📎Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

**Note:** Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. In the **Order Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

**Order Reference Number** • ?

ZA180818000149F

[Generate Reference Number](#)

2b. In the **Due Date of Payment** field, click calendar and select the date to enter.

2c. In the demand grid, select the **From** and **To** drop-down lists of the Tax period field.

Tax Period		Tax Rate	Turn Over	Act
From	To			
Month * Month AUG SEP OCT NOV DEC	Year * Month * Year *			

ADD

**Attachments** \*

[Choose File](#) No file chosen

2d. In the demand grid, scroll to the right and select the **Act** from the drop-down list. Also, select the **Place of Supply (POS)** from the drop-down list.

**Note:** POS is required only in case of IGST.

Tax Rate	Turn Over	Act	Place of supply	Tax /Cess
		CGST * IGST CGST SGST CESS	Select Place of Sup *	

ADD

**Attachments** \*

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

2e. In the demand grid, again scroll to the right and in the following fields enter the amount that the taxpayer must pay, as applicable: **Tax/Cess, Interest, Penalty, Others.**

Place of supply	Tax /Cess	Interest	Penalty*	Others
Select Place of Sup ▼				

ADD

**Attachments\***

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

2f. If required, you can also click the **ADD** button to add more rows in the demand grid for entering demand for each month and fill the added rows in the same manner as mentioned in the above steps.

Tax Period*				Tax Rate(%)	Turnover (₹)	Act*
From		To				
Month ▼	Year ▼	Month ▼	Year ▼			
Month ▼	Year ▼	Month ▼	Year ▼			

ADD

2g. Click **Choose File** to upload the annexure/document(s) from your machine related to this order.

2h. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine. Check the system-generated draft ORDER carefully to rule out any discrepancy and once satisfied with your entered details, click the **PROCEED** button.

**Attachments\***

Choose File No file chosen

File with PDF or JPEG format is only allowed


Maximum 4 files and 5 MB for each file allowed

BACK
PREVIEW
PROCEED

3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD1807180000757	23/07/2018	18AFAPJ0636C4ZY



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

ISSUE WITH DSC

5. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

6. The updated **ORDERS** tab is displayed, with the record of the issued **RECTIFICATION OF ORDER - DRC-08** and the **Status** updated to "Order rectified".

Dashboard > Rectification of Order > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000063A	18AJIPA1572EABZ	17/08/2018	Order rectified

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER +

Type	Order Number	Order Date	Attachments
RECTIFICATION OF ORDER - DRC-08	ZA180818000149F	17/08/2018	<a href="#">Document.pdf</a> <a href="#">RO_RectificationOrder_ZA180818000149F_20180817023003.pdf</a>

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve this order to the taxpayer by post or through a special messenger. For this, click the documents attached in the

**Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

7. Additionally, the following actions take place on the GST Portal after the issue of the Order.
9. Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
10. Dashboard of the Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders**.
11. Demand ID is created and Electronic liability register gets updated along with DCR.

[Go back to the Main Menu](#)

## F(2). Take action using ORDERS tab of Case Details screen: Issue/View Rejection Order

To view or issue a Rejection order against the application filed by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, click the **ORDERS** tab. This tab displays order issued against the ARN/Case ID. Click **ADD ORDER** to open the drop-down list and select **REJECTION ORDER**.

The screenshot shows the 'Case Detail' page on the GST Portal. The breadcrumb trail is 'Dashboard > Rectification of Order > Case Detail'. The page header includes the ARN (AD180818000063A), GSTIN/UIN/Temporary Id (18AJIPA1572EAZB), Date of Application/Case Creation (17/08/2018), and Status (Pending for reply by taxpayer). The left sidebar contains a list of tabs: APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS (highlighted), and REFERENCES. The main content area shows the 'ADD ORDER' dropdown menu, which is open, displaying 'RECTIFICATION OF ORDER - DRC-08' and 'REJECTION ORDER' (highlighted). Below the dropdown, there is a table with columns 'Order Number', 'Order Date', and 'Attachments'. The table currently displays 'No Records Found'.

**Note:** Current application **Status** as displayed is "Pending for reply by taxpayer". This status will change once you issue this order.

2. **REJECTION ORDER** page is displayed. The **Type**, **Original Order No.** and **Original Order Date** fields are auto-populated. Enter details in the displayed fields as mentioned in the following steps. To go back to the previous page, click **BACK**.

Dashboard > Rectification of Order > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000063A	18AJIPA1572EAZB	17/08/2018	Pending for reply by taxpayer

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

**Type**

REJECTION ORDER

**Original Order No \***

ZA180418000025Z

**Order Reference Number \* ⓘ**

Reference Number

[Generate Reference Number](#)

**Original Order Date \***

14/4/2018

[MIS Report](#)

[Tax Liability](#)

[Tax Return History](#)

\* Indicates mandatory fields

**Attachments \***

[Choose File](#) No file chosen

ⓘ File with PDF or JPEG format is only allowed

ⓘ Maximum 4 files and 5 MB for each file allowed

[BACK](#)
[PREVIEW](#)
[PROCEED](#)

**Note:** Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

2a. In the **Order Number** field, click the **Generate Reference Number** hyperlink. Order Number field gets auto-populated.


2b. Click **Choose File** to upload the annexure/document(s) from your machine related to this order.

2c. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine. Check the system-generated draft ORDER carefully to rule out any discrepancy and once satisfied with your entered details, click the **PROCEED** button.

3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD1807180000757	23/07/2018	18AFAPJ0636C4ZY



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? Click here for help

ISSUE WITH DSC

5. The **Dashboard** page is displayed with a confirmation message. Click **OK**.

Dashboard English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

6. The updated **ORDERS** tab is displayed, with the record of the issued **REJECTION ORDER** and the **Status** updated to "Application rejected".

Dashboard > Rectification of Order > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000062C	18AJIPA1572EABZ	17/08/2018	Application rejected

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
REJECTION ORDER	ZA180818000150W	17/08/2018	<a href="#">Document.pdf</a> <a href="#">RO_RejectOrder_ZA180818000150W_20180817023203.pdf</a>

**Note:** As mentioned in the confirmation message on the Dashboard page, you can serve this order to the taxpayer by post or through a special messenger. For this, click the documents attached in the

**Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

7. Additionally, the following actions take place on the GST Portal after the issue of the Order:
  9. Intimation of the issue of order is sent to the concerned taxpayer on his/her registered email id and SMS.
  10. Dashboard the Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders.**

[Go back to the Main Menu](#)

## G(1). Take action using REFERENCES tab of Case Details screen: Record/View Communications Related to the Case Once an Order is Issued

To view or record any communication related to the case, perform following steps:

**Note:** You will be able to record a communication only once the Additional Information Notice has been issued.

1. On the **Case Detail** page of that particular taxpayer, click the **REFERENCES** tab. This tab displays references related to this ARN/Case ID. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

The screenshot shows the 'Case Detail' page for a taxpayer. The page header includes the breadcrumb 'Dashboard > Rectification of Order > Case Detail' and a language selector 'English'. Below the header, a yellow bar displays key information: ARN (AD180718000104E), GSTIN/UIN/Temporary Id (18AJIPA1572EAZB), Date of Application/Case Creation (26/07/2018), and Status (Pending for reply by taxpayer). On the left, a sidebar contains a list of tabs: APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, and REFERENCES. The REFERENCES tab is highlighted with a red box. A dropdown menu is open from the 'ADD REFERENCE' button, showing options: COMMUNICATION (highlighted with a red box), REFERENCES OF CASE, and REFERENCES OF CASE. The main content area shows a table with columns: Notice/Order/Reminder Reference Number, Communication Date, and Attachments. The table is currently empty, displaying 'No Records Found'.

2. **COMMUNICATION** page is displayed. Enter details in the displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.

• indicates mandatory fields

**Type**

COMMUNICATION

**Notice/Order/Reminder Reference Number •**

ZA180718000226N

**Issue Date •**

26/07/2018



**Type of Communication •**

POST

**Communication Date •**

17/08/2018



**Attachments**

**Choose File** No file chosen

📎 File with PDF or JPEG format is only allowed

📎 Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

- 2a. In the **Notice/Order/Reminder Reference Number**, select the notice number from the drop-down list
- 2b. In the **Type of Communication**, select one of the following options from the drop-down list—Post or Special Messenger

**Note:** As displayed in the image below, if you select, **Type of Communication** as **Special Messenger**, **Delivered by** field gets displayed. You must enter the name of the person who delivered this communication as well.

**Type of Communication •**

SPECIAL MESSENGER

**Delivered by •**

- 2c. In the **Communication Date** field, select date from the calendar.
- 2d. Click **Choose File** to upload the document(s), if any. This is not a mandatory field.
- 2e. Click the **SUBMIT** button.
3. The updated **References** tab is displayed, with the record of the communication submitted. You can click the document(s) attached in the **Attachments** section of the table, if any, to download them.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN <b>AD180718000104E</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>26/07/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**REFERENCES**

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
COMMUNICATION	SPECIAL MESSENGER	Hitesh Nagpal	ZA180718000226N	17/08/2018	-NA-

[Go back to the Main Menu](#)

## G(2). Take action using REFERENCES tab of Case Details screen: Record/View References related to the case, if any

To view or record the References related to the case, perform following steps:

- On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab. This tab displays references related to this ARN/Case ID. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

Dashboard > Rectification of Order > Case Detail English

ARN <b>AD180718000104E</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>26/07/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**REFERENCES**

ADD REFERENCE ▾

COMMUNICATION  
**REFERENCES OF CASE**

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found					

- REFERENCES OF CASE** page is displayed. **Type** and **Date** fields are auto-populated. Click **Choose File** to upload the document(s) related to this case,if any. This is not a mandatory field. Then, click the **SUBMIT** button. To go to the previous page, click **BACK**.

• indicates mandatory fields

Type

REFERENCES OF CASE

Date •

17/08/2018



Attachments

Choose File No file chosen



Reference 01.pdf



• File with PDF or JPEG format is only allowed

• Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

3. The updated **References** tab is displayed, with the table containing the record of the references just submitted. You can click the document(s) attached in the **Attachments** section of the table to download them.

Dashboard > Determination of tax(Fraud/Other) > Case Detail English

ARN AD180718000104E	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date of Application/Case Creation 26/07/2018	Status Pending for reply by taxpayer
------------------------	---	---	---

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	-NA-	17/08/2018	Reference 01.pdf
COMMUNICATION	SPECIAL MESSENGER	Hitesh Nagpal	ZA180718000226N	17/08/2018	-NA-

[Go back to the Main Menu](#)

# Provisional Attachment

## FAQs > Provisional Attachment

### 1. What is Provisional Attachment?

If proceedings are pending under section 62 or 63 or 64 or 73/74 i.e. (proceedings are yet to be concluded) and Commissioner/ Competent authority is of opinion that for the purpose of protecting the interest of Government revenue, it is necessary to provisionally attach the property or bank account belonging to such taxable person, then Commissioner/ Competent authority may pass an order of provisional attachment.

### 2. What process is to be followed for provisional attachment?

Tax Officer need to follow below process for provisional attachment:

- Tax Officer needs to upload the request email, select the status as “Pending for approval”.
- On receipt of request, Commissioner/ Competent authority will give his comments and have following option (by email):
  - Approve
  - Reject
  - Seek Additional Information
- In case, additional information is sought by Commissioner/ Competent authority and request for seeking additional information is received by officer on email then officer will select the status as ‘Pending for clarification’ and upload such email.
- Accordingly, Adjudicating Authority will provide required information to Commissioner/ Competent authority on email and update by clicking on ‘Internal communication’ folder, select the status as ‘Pending for approval’ and upload the clarification email given by officer to Commissioner/ Competent authority.
- If request for provisional attachment is not allowed by Commissioner/ Competent authority (by email), then status of ARN/Case id will be changed to ‘Proposal for attachment rejected’ and officer will upload the rejection email by clicking on ‘Internal communication’ folder, selecting the status as ‘Proposal for attachment rejected’ and attach rejection email.
- If request for provisional attachment is allowed by Commissioner/ Competent authority (by email), then status of ARN/Case id will be changed to ‘Approval granted, pending for order by tax officer’ and officer will upload the approval email by clicking on ‘Internal communication’ folder, selecting the status as ‘Approval granted, pending for order by tax officer’ and attach approval email.
- Adjudicating Authority will take a print of order and same shall be served (by post) to particular bank/ financial institution/ post office/ Immoveable property registering authority who is custodian of assets.

- The date of service of order i.e. the proof of delivery of order to the Bank/ Registrar or Custodian will be updated in the GST Portal by the Office Assistant/ Nominee.

### **3. To whom the order of Provisional Attachment is served?**

Order of provisional attachment is served to bank/ financial institution/ post office/ Immovable property registering authority, who is custodian of such assets.

### **4. What is the validity of Provisional Attachment?**

Order of provisional attachment is valid for one year from the date of order.

### **5. What are the pre-conditions to issue Provisional Attachment?**

Pre-conditions to issue Provisional Attachment are:

- Proceedings u/s 62 or 63 or 67 or 73/74 should be pending; and
- Approval of Commissioner/ Competent authority must have been obtained.

### **6. Is it mandatory to get approval from Commissioner/ Competent authority to provisionally attach the property?**

Yes, it is mandatory to get approval from Commissioner/ Competent authority to provisionally attach the property. Approval request shall be sent via email or through manual file.

### **7. What happens when approval is granted by Commissioner/ Competent authority to issue Provisional Attachment?**

- Order of provisional attachment will be generated and it will be served to bank/ post office/ financial institution/ immovable property registering authority by post or through special messenger.
- Status of Internal Reference Number (IRN) will get updated to 'Order issued'.

### **8. What are the various statuses for Provisional Attachment?**

Various statuses for Provisional Attachment chosen by Tax Official are:

1. Pending for approval - Status of ARN/Case ID upon request sent to Commissioner/ Competent authority for approval of provisional attachment.
2. Pending for clarification - Status of ARN/Case ID if any clarification is sought by Commissioner/ Competent authority.
3. Approval granted, pending for order by tax officer - Status of ARN/Case ID, if approval is granted by Commissioner/ Competent authority and same is pending for order by tax officer.

4. Proposal for attachment rejected - Status of ARN/Case ID, if approval is not granted by Commissioner/ Competent authority.

Status for Provisional Attachment updated automatically by GST Portal is:

1. Order issued - Status of ARN/Case ID upon issue of order of provisional attachment by tax officer.

## **9. Do I need to upload details of receipt of order sent by post to the custodian of assets?**

In case notice/ order etc. is issued by post/ special messenger, then officer needs to update the details of same in 'Reference' folder i.e. date of delivery and upload the receipt related to post on the GST Portal.

## **10. What is the difference between Communication and References tab?**

Communication tab is used to upload documents which have been used to communicate internally within Tax officials.

References tab is used to upload additional documents or communication done with the taxpayer related to the case.

# Manual > Provisional Attachment

## How can I issue Provisional Attachment of property to protect the revenue of Government?

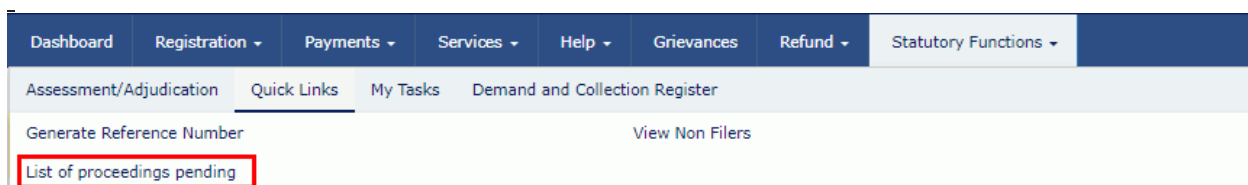
To issue Provisional Attachment of property to protect the revenue of Government, perform following steps:

- A. [Initiate Suo-Moto Proceedings](#)
- B. [Go to Provisional Attachment application page by either searching for the ARN \(Application Reference Number\)/GSTIN/Status/Period](#)
- C. [Send Internal Communication](#)
- D. [Issue Provisional Attachment Order](#)
- E. [Upload Communication](#)
- F. [Upload References of Case](#)

***Click each hyperlink above to know more.***

### A. Initiate Suo-Moto Proceedings

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Quick Links > List of proceedings pending** option.




4. The **List of proceedings pending** page is displayed.

Dashboard > List of proceedings pending English


**Select Proceedings\***  

Select Type of Proceedings ▼

**From Date\***  

DD/MM/YYYY 

**To Date\***  

DD/MM/YYYY 

**SEARCH**

❗ List of proceedings pending includes the proceedings in which notices (or order in case of summary assessment u/s 64) have been issued

Sr. No.	GSTIN	Legal Name	Trade Name	Notice/Order Reference Number	Date of Notice/Order	Action
---------	-------	------------	------------	-------------------------------	----------------------	--------

5. Select the **Type of Proceedings** from the drop-down list.

**Select Proceedings\***

Select Type of Proceedings ▼

**Select Type of Proceedings**  
 Proceedings Pending under section 62  
 Proceedings Pending under section 63  
 Proceedings Pending under section 64  
 Proceedings Pending under section 73/74

6. Select the **From** and **To** Date using the calendar.

7. Click **SEARCH**.

8. The search results are displayed.

Note:

- If you select 'Proceedings pending under section 62 or 63 or 73/74', it will display the list of pending cases i.e. proceedings in which notices have been issued.
- If you select 'Proceedings pending under section 64', it will display the list of pending cases i.e. proceedings in which summary assessment orders have been issued.

9. Click **INITIATE PROCEEDINGS** button.

Goods and Services Tax

Skip to Main Content

A<sup>+</sup> A<sup>-</sup>

Urmila

JORHAT - 1, Assam

2

1

Dashboard

Registration

Payments

Services

Help

Grievances

Refund

Statutory Functions

Dashboard

List of proceedings pending

English

Select Proceedings

Proceedings Pending under section 73/7

From Date

01/03/2018

To Date

17/08/2018

SEARCH

List of proceedings pending includes the proceedings in which notices (or order in case of summary assessment u/s 64) have been issued

Sr. No.	GSTIN	Legal Name	Trade Name	Notice/Order Reference Number	Date of Notice/Order	Action
1	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180718000109L	20/07/2018	INITIATE PROCEEDINGS
2	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180718000110Z	20/07/2018	INITIATE PROCEEDINGS
3	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180718000116Q	20/07/2018	INITIATE PROCEEDINGS
4	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180718000117O	20/07/2018	INITIATE PROCEEDINGS
5	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180718000142V	23/07/2018	INITIATE PROCEEDINGS
6	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180718000150Y	23/07/2018	INITIATE PROCEEDINGS
7	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180818000047L	08/08/2018	INITIATE PROCEEDINGS
8	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180818000050Y	08/08/2018	INITIATE PROCEEDINGS
9	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180818000054Q	09/08/2018	INITIATE PROCEEDINGS
10	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	ANGAD JASBIRSINGH ARORA	ZA180818000092Q	13/08/2018	INITIATE PROCEEDINGS

1

2

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

10. The **Suo Moto** page is displayed. Click **CREATE**.

Dashboard

Provisional Attachment

Suo Moto

English

Proceeding Type

Provisional Attachment

GSTIN/UIN/Temporary Id

18AJIPA1572EABZ

Financial Year

2017-2018

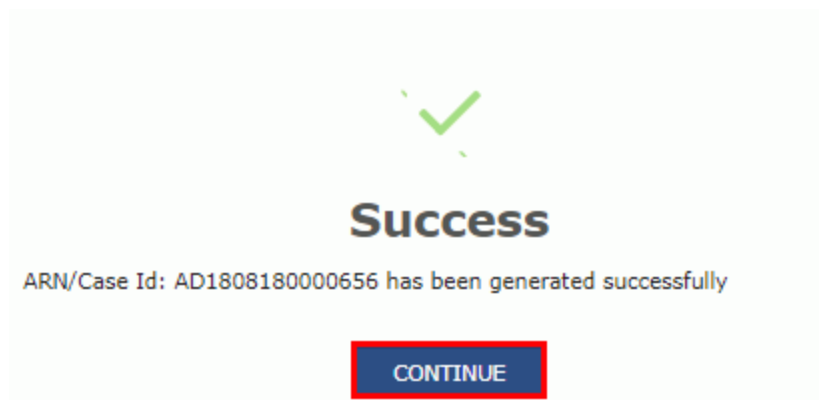
Tax Period

From		To	
JUL	2017	JUL	2017

BACK

CREATE

11. A success message is displayed. Click **CONTINUE**.



12. **Provisional Attachment** Case Detail page is displayed. From this page, you can initiate provisional attachment process by operating on the tabs provided at the left-hand side of the page: ORDERS, INTERNAL COMMUNICATION and REFERENCES.

Dashboard > Provisional Attachment > Case Detail English

ARN <b>AD1808180000656</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS

INTERNAL COMMUNICATION

REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
No Records Found			

Or, you can also search the Provisional Attachment application page by either searching for the ARN (Application Reference Number)/GSTIN/Status/Period by navigating to **Statutory Functions > Assessment/Adjudication > Provisional Attachment** option.

[Go back to the Main Menu](#)

## B. Go to Provisional Attachment application page by either searching for the ARN (Application Reference Number)/GSTIN/Status/Period

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Attachment** option.

Dashboard	Registration ▾	Payments ▾	MIS ▾	Services ▾	Help ▾	Grievances	Statutory Functions ▾
Demand and Collection Register	Assessment/Adjudication	Quick Links	My Tasks				
Determination of tax(Fraud/Other)-DRC07				Intimation of Voluntary Payment			
General Penalty				Assessment of unregistered persons			
Assessment of Non-filers of Returns				Determination of tax(Fraud/Other)			
Rectification of Orders				Summary Assessment			
Provisional Attachment							

4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** or Period From and Period To Date

**Note:** You must enter data in at least one field to proceed.

5. Click the **SEARCH** button.

Dashboard > Provisional Attachment > Case Detail English

## Search

**ARN**

**GSTIN**

**Status**

**From Date**

**To Date**

SEARCH

6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.

## Search

ARN

Enter ARN

GSTIN

Enter GSTIN

Status

Pending for action by tax officer ▼

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

### List of Application/Case Reference Numbers (ARNs)

ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD180818000023E	181800000002TMP	MUKESH DHANJIBHAI KARSHALA	06/08/2018	Pending for action by tax officer
AD1808180000193	18AFAPJ0636C2Z0	jasbir singh	03/08/2018	Pending for action by tax officer
AD180818000011J	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	02/08/2018	Pending for action by tax officer
AD180818000014D	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	02/08/2018	Pending for action by tax officer
AD180818000013F	18BVIPD2202D2Z8	Urmila Devi	02/08/2018	Pending for action by tax officer
AD180818000012H	18ACOPH9248KFZI	BHAVYA HEGDE	02/08/2018	Pending for action by tax officer
AD1808180000094	181800000002TMP	MUKESH DHANJIBHAI KARSHALA	02/08/2018	Pending for action by tax officer
	181800000002TMP	MUKESH DHANJIBHAI KARSHALA	02/08/2018	Pending for action by tax officer

7. **Provisional Attachment** Case Detail page is displayed. From this page, you can initiate provisional attachment process by operating on the tabs provided at the left-hand side of the page: ORDERS, INTERNAL COMMUNICATION and REFERENCES.

**Note:** On this page, the ORDERS tab is selected by default.

[Go back to the Main Menu](#)

## C. Send Internal Communication

To send internal communication, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **INTERNAL COMMUNICATION** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **TYPE OF COMMUNICATION** to open the drop-down list and select **Commissioner/ competent Authority**.

Dashboard > Provisional Attachment > Case Detail English

ARN <b>AD1808180000094</b>	GSTIN/UIN/Temporary Id <b>181800000002TMP</b>	Date of Application/Case Creation <b>02/08/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

TYPE OF COMMUNICATION  
Commissioner/ Competent authority

Communication Status  
No Records Found

Attachments

3. The **Internal Communication** page is displayed.

ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

**Type**

Commissioner/ Competent authority

**Status**

Select

**Attachments**

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

1 Tax officer can upload communication sent for approval to issue order for provisional attachment by selecting status as 'Pending for Approval'. Clarification provided, if any to Commissioner/competent authority shall also be uploaded by selecting the same status

1 Approval order of Commissioner/competent authority for issue of order for provisional attachment shall be uploaded by selecting status as 'Approval granted, pending for order by tax officer'

1 Rejection order of Commissioner/competent authority for provisional attachment shall be uploaded by selecting status as 'Proposal for attachment rejected'

1 If Commissioner/competent asks any information regarding provisional attachment, the same can be uploaded by selecting status as 'Pending for clarification'

1 For further details, click on 'Help' menu above

BACK SUBMIT

4. Select the **Status** from the drop-down list.

**Note:**

- Tax Officer needs to upload the request email, select the status as "Pending for approval".
- On receipt of request, Commissioner/ Competent authority will give his comments and have following option (by email):
  - Approve
  - Reject
  - Seek Additional Information
- In case, additional information is sought by Commissioner/ Competent authority and request for seeking additional information is received by officer on email then officer will select the status as 'Pending for clarification' and upload such email.
- Accordingly, Adjudicating Authority will provide required information to Commissioner/ Competent authority on email and update by clicking on 'Internal communication' folder, select the status as

'Pending for approval' and upload the clarification email given by officer to Commissioner/ Competent authority.

- If request for provisional attachment is not allowed by Commissioner/ Competent authority (by email), then status of ARN/Case id will be changed to 'Proposal for attachment rejected' and officer will upload the rejection email by clicking on 'Internal communication' folder, selecting the status as 'Proposal for attachment rejected' and attach rejection email.
- If request for provisional attachment is allowed by Commissioner/ Competent authority (by email), then status of ARN/Case id will be changed to 'Approval granted, pending for order by tax officer' and officer will upload the approval email by clicking on 'Internal communication' folder, selecting the status as 'Approval granted, pending for order by tax officer' and attach approval email.

5. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

ORDERS

INTERNAL COMMUNICATION

REFERENCES

Type

Commissioner/ Competent authority

Status

Select

Select

Pending for clarification

Pending for approval

Approval granted, pending for order by tax officer

Proposal for attachment rejected

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

1 Tax officer can upload communication sent for approval to issue order for provisional attachment by selecting status as 'Pending for Approval'. Clarification provided, if any to Commissioner/competent authority shall also be uploaded by selecting the same status

1 Approval order of Commissioner/competent authority for issue of order for provisional attachment shall be uploaded by selecting status as 'Approval granted, pending for order by tax officer'

1 Rejection order of Commissioner/competent authority for provisional attachment shall be uploaded by selecting status as 'Proposal for attachment rejected'

1 If Commissioner/competent asks any information regarding provisional attachment, the same can be uploaded by selecting status as 'Pending for clarification'

1 For further details, click on 'Help' menu above

BACK


SUBMIT

6. Click the **SUBMIT** button.

ORDERS
INTERNAL COMMUNICATION
REFERENCES

**Type\***  
Commissioner/ Competent authority

**Status\***  
Pending for approval

**Attachments\***  
Choose File No file chosen  
  
Document.pdf

❗ Tax officer can upload communication sent for approval to issue order for provisional attachment by selecting status as 'Pending for Approval'. Clarification provided, if any to Commissioner/competent authority shall also be uploaded by selecting the same status

❗ Approval order of Commissioner/competent authority for issue of order for provisional attachment shall be uploaded by selecting status as 'Approval granted, pending for order by tax officer'

❗ Rejection order of Commissioner/competent authority for provisional attachment shall be uploaded by selecting status as 'Proposal for attachment rejected'

❗ If Commissioner/competent asks any information regarding provisional attachment, the same can be uploaded by selecting status as 'Pending for clarification'

❗ For further details, click on 'Help' menu above

File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

ORDERS	TYPE OF COMMUNICATION ▾		
INTERNAL COMMUNICATION	Communication Type	Communication Status	Attachments
REFERENCES	Commissioner/ Competent authority	Pending for approval	Document.pdf

[Go back to the Main Menu](#)

## D. Issue Provisional Attachment Order

To Issue Provisional Attachment Order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **PROVISIONAL ATTACHMENT ORDER - DRC - 22**.

Dashboard > Provisional Attachment > Case Detail English

ARN <b>AD180818000023E</b>	GSTIN/UIN/Temporary Id <b>181800000002TMP</b>	Date of Application/Case Creation <b>06/08/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

ORDERS

INTERNAL COMMUNICATION

REFERENCES

ADD ORDER ▾

PROVISIONAL ATTACHMENT ORDER - DRC-22

Order Number	Order Date	Attachments
No Records Found		

3. The **Provisional Attachment Order** page is displayed.
  4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
  5. Enter the **name**, **address** and **designation of the authority/ bank** to whom the provisional attachment order is to be served i.e. who is custodian of the assets.
  6. In the **Section Number** field, enter the section number.
  7. Select the **Type of Attachment** from the drop-down list.
  8. Click the **Choose File** button to upload any attachment.
- Note:**
- File with PDF & JPEG format is only allowed.
  - Maximum file size for upload is 5MB.
  - Maximum 4 other documents can be attached in the application.
9. Select the **Type of Attachment** from the drop-down list.

ORDERS

INTERNAL COMMUNICATION

REFERENCES

MIS Report

Tax Liability

Tax Return History

• indicates mandatory fields

Type

PROVISIONAL ATTACHMENT ORDER

Order Number • ⓘ

Reference Number

Generate Reference Number

Name

Enter Name

Designation •

Enter Name

Address •

Enter Address

Section Number •

Enter Section Number

Financial Year •

2017-2018

Type of Attachment •

Select ▼

Type of Account •	Name of Bank/ Financial Institution/ Post Office/ Depository Participants •	Account Number •	Location •
Select ▼			

Attachments

Choose File

No file chosen

📎File with PDF or JPEG format is only allowed

📎Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

10.1. In case of Bank, enter the Type of Account, Name of Bank/Financial Institutions/Post Office/Depository Participants, Account Number and Location details.

<b>Type</b>	<b>Order Number</b> • ⓘ	
PROVISIONAL ATTACHMENT ORDER	Reference Number <a href="#">Generate Reference Number</a>	
<b>Name</b>	<b>Designation</b> •	<b>Address</b> •
Enter Name	Enter Name	Enter Address
<b>Section Number</b> •	<b>Financial Year</b> •	<b>Type of Attachment</b> •
Enter Section Number	2017-2018	Bank ▼

Type of Account •	Name of Bank/ Financial Institution/ Post Office/ Depository Participants •	Account Number •	Location •
Select ▼			

**Attachments**

[Choose File](#) No file chosen

- ⓘ File with PDF or JPEG format is only allowed
- ⓘ Maximum 4 files and 5 MB for each file allowed

[BACK](#) [PREVIEW](#) [PROCEED](#)

10.2. In case of Property, enter the Registration Authority, Property ID, Property Name and Property Address details.

ORDERS

INTERNAL COMMUNICATION

REFERENCES

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

Type

PROVISIONAL ATTACHMENT ORDER

Order Number • ⓘ

ZA180818000058I

Generate Reference Number

Name

Enter Name

Designation •

Enter Name

Address •

Enter Address

Section Number •

Enter Section Number

Financial Year •

2017-2018

Type of Attachment •

Property ▼

Registration Authority •	Property ID	Property Name	Property Address •

Attachments

Choose File

No file chosen

ⓘ File with PDF or JPEG format is only allowed

ⓘ Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

11. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

ORDERS

INTERNAL COMMUNICATION

REFERENCES

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

Type

PROVISIONAL ATTACHMENT ORDER

Order Number • ⓘ

ZA180818000063R

Generate Reference Number

Name

Sindhuri

Designation •

AA

Address •

Vasundhara lyout

Section Number •

83

Financial Year •

2017-2018

Type of Attachment •

Bank ▼

Type of Account •	Name of Bank/ Financial Institution/ Post Office/ Depository Participants •	Account Number •	Location •
Saving ▼	Bank	135768899999	delhi

Attachments

Choose File

No file chosen

📎File with PDF or JPEG format is only allowed

📎Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

12. Check the system-generated draft order carefully to rule out any discrepancy.

FORM GST DRC - 22  
[See rule 159(1)]

Reference No: ZA180818000063R

Date: 10/08/2018

To

Sindhuri,  
AA,  
Vasundhara Iyout

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Provisional attachment of property under section 83

It is to inform that proceedings have been launched against the taxable person whose particulars are mentioned in the table below. Sections of the Goods and Services Act under which proceedings have been launched to determine tax or any other amount due from the said person have been launched is also mentioned in the table below.

As per information available with the department, it has come to my notice that the said person has accounts or property details of which are mentioned in the table below.

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, the undersigned hereby provisionally attach the said account and/ or property mentioned in the table below.

No debit shall be allowed to be made from the said account or any other account operated by the said person on the same PAN without the prior permission of this department or the property mentioned in the table below shall not be allowed to be disposed of without the prior permission of this department. Details of the bank account or property is given as under:

Particulars of the taxpayer and other details:

Sr. No.	Description	Particulars
1	GSTIN/Temp. ID	18180000002TMP

2	Legal name of taxpayer	MUKESH DHANJIBHAI KARSHALA
3	Trade name, if any	NA
4	Address of principal place of business	Vasundhara Iyout
5	Section under which proceedings launched	83
6	PAN	NA

Details of Bank / Financial institution /Post Office/Depository participants Account:

Sr. No.	Type of Account	Name of Bank/Financial Institution/ Post Officer/Depository Participants	Account Number	Location/Address
1	Saving	Bank	135768890000	disi/i

Signature  
Name: Urmita  
Designation: Deputy Commissioner  
Jurisdiction: Assam

Copy to:-

13. Click **PROCEED** button.

ORDERS

INTERNAL COMMUNICATION

REFERENCES

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

Type  
PROVISIONAL ATTACHMENT ORDER

Order Number • ⓘ  
ZA180818000063R  
[Generate Reference Number](#)

Name  
Sindhuri

Designation •  
AA

Address •  
Vasundhara lyout

Section Number •  
83

Financial Year •  
2017-2018

Type of Attachment •  
Bank ▼

Type of Account •	Name of Bank/ Financial Institution/ Post Office/ Depository Participants •	Account Number •	Location •
Saving ▼	Bank	135768899999	delhi

Attachments

Choose File | No file chosen

ⓘ File with PDF or JPEG format is only allowed  
ⓘ Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

14. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order

English

ARN	Date	GSTIN
AD180818000023E	10/08/2018	181800000002TMP

!

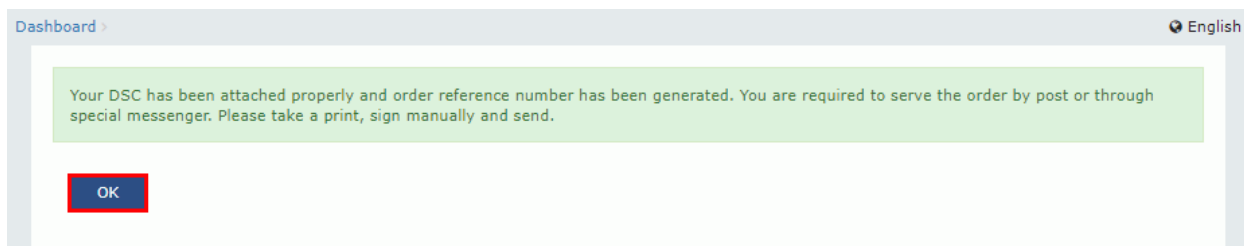
Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

ⓘ Facing problem using DSC? Click here for help

ISSUE WITH DSC

15. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



16. The updated **Case Detail** page is displayed, with the table containing the record of the order just admitted.

Note:

- Status of order is changed to "Order Issued".
- Adjudicating Authority will take a print of order and same shall be served (by post) to particular bank/ financial institution/ post office/ Immoveable property registering authority who is custodian of assets.
- The date of service of order i.e. the proof of delivery of order to the Bank/ Registrar or Custodian will be updated in the GST Portal by the Office Assistant/ Nominee.

Dashboard > Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000023E	181800000002TMP	06/08/2018	Order issued

ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

ADD ORDER +

Type	Order Number	Order Date	Attachments
PROVISIONAL ATTACHMENT ORDER - DRC-22	ZA180818000063R	10/08/2018	AT_ORDER_ZA180818000063R_20180810085739.pdf

[Go back to the Main Menu](#)

## E. Upload Communication

To upload any references for communication, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

Dashboard > Provisional Attachment > Case Detail English

ARN <b>AD1808180000094</b>	GSTIN/UIN/Temporary Id <b>181800000002TMP</b>	Date of Application/Case Creation <b>02/08/2018</b>	Status <b>Pending for approval</b>
-------------------------------	--	--	---------------------------------------

ORDERS  
INTERNAL COMMUNICATION  
**REFERENCES**

**ADD REFERENCE**   
**COMMUNICATION**  
REFERENCES OF CASE

on	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found				

3. The **References** page is displayed.

ORDERS  
INTERNAL COMMUNICATION  
**REFERENCES**

**Type**

COMMUNICATION

**Notice/Order/Reminder Reference Number** \*

Select Reference Number

**Type of Communication** \*

Select Type

**Communication Date** \*

DD/MM/YYYY

**Attachments**

**Choose File** No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

**BACK** **SUBMIT**

\* indicates mandatory fields

4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.

5. Select the **Type of Communication** from the drop-down list.

6. Select the **Issue Date** and **Communication Date** using the calendar.

7. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

8. Click the **SUBMIT** button.

ORDERS  
INTERNAL COMMUNICATION  
**REFERENCES**

Type  
COMMUNICATION

Notice/Order/Reminder Reference Number \*  
ZA180818000063R

Type of Communication \*  
POST

Communication Date \*  
10/08/2018

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

\* indicates mandatory fields

7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

ORDERS	ADD REFERENCE ▾				
INTERNAL COMMUNICATION					
<b>REFERENCES</b>					
	Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date
	COMMUNICATION	POST	-NA-	ZA180818000063R	10/08/2018
	REFERENCES OF CASE	-NA-	-NA-	-NA-	06/08/2018

[Go back to the Main Menu](#)

## F. Upload References of Case

To upload any references for case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

ARN <b>AD1808180000094</b>	GSTIN/UIN/Temporary Id <b>181800000002TMP</b>	Date of Application/Case Creation <b>02/08/2018</b>	Status <b>Pending for approval</b>
-------------------------------	--	--	---------------------------------------

ORDERS

INTERNAL COMMUNICATION

REFERENCES

ADD REFERENCE ▾

COMMUNICATION

REFERENCES OF CASE

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found					

3. Click the **SUBMIT** button.

ORDERS

INTERNAL COMMUNICATION

REFERENCES

• indicates mandatory fields

**Type**

**Date** •

**Attachments**  

Choose File

 No file chosen  

• File with PDF or JPEG format is only allowed  
 • Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

4. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

ORDERS	ADD REFERENCE ▾					
INTERNAL COMMUNICATION	Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES	REFERENCES OF CASE	-NA-	-NA-	-NA-	10/08/2018	<a href="#">Document.pdf</a>
	REFERENCES OF CASE	-NA-	-NA-	-NA-	10/08/2018	-NA-

[Go back to the Main Menu](#)

# Restoration of Provisional Attachment

## FAQs > Restoration of Provisional Attachment

### 1. I am not getting Restoration of Provisional Attachment link in my Dashboard. Why?

You may not have been assigned the role of Adjudicating Authority by the State Admin. You may request your State Admin to allocate you the role of Adjudicating Authority. Once the role is assigned, you will be allocated 'Restoration of Provisional Attachment' link for further action.

Click [here](#) to learn about the various roles available in Tax Officials Interface and how Admin can assign the role to Tax Officials.

### 2. What is Restoration of Provisional Attachment?

If proceedings are pending under section 62 or 63 or 64 or 67 or 73/74 i.e. (proceedings are yet to be concluded) and Commissioner/ Competent authority is of opinion that for the purpose of protecting the interest of Government revenue, it is necessary to provisionally attach the property or bank account belonging to such taxable person, then Commissioner/ Competent authority may pass an order of provisional attachment.

Any person whose property is attached may, within 7 days of attachment order, file an application for restoration of provisional attachment to the effect that the property attached was or is not liable to attachment.

### 3. To whom the order of Restoration of Provisional Attachment is served?

Restoration of provisional attachment order is served to bank/ financial institution/ post office/ Immovable property registering authority, who is custodian of such assets.

### 4. Application for Restoration of Provisional Attachment can be filed by which date by taxpayer?

Application for restoration of provisional attachment may be filed by a taxpayer within 7 days of provisional attachment order.

### 5. What are the pre-conditions to issue Restoration of Provisional Attachment?

Pre-conditions to issue Restoration of Provisional Attachment are:

- Provisional attachment order is passed.
- Commissioner/ Competent authority's approval is provided.

## **6. Is it mandatory to get approval from Commissioner/ Competent authority to restore the provisional attachment?**

Yes, it is mandatory to get approval from Commissioner/ Competent authority to restore the provisional attachment. Approval request shall be sent via email or through manual file.

## **7. What happens when approval is granted by Commissioner/ Competent authority to restore the provisional attachment?**

- Order of provisional attachment restoration will be generated and it will be served to bank/ post office/ financial institution/ immovable property registering authority by post or through special messenger.
- Status of ARN/ Case ID will get updated to 'Restoration Order issued'.

## **8. What are the various statuses for Restoration of Provisional Attachment?**

Various statuses for Restoration of Provisional Attachment chosen by Tax Official are:

1. Pending for approval on restoration - Status of IRN upon request sent to Commissioner/ Competent authority for approval of restoration
2. Pending for clarification by tax officer - Status of IRN if any clarification is sought by Commissioner/ Competent authority
3. Approval granted, pending for restoration order - Status of IRN if approval is granted by Commissioner/ Competent authority
4. Proposal for restoration rejected - if approval is not granted by Commissioner/ Competent authority:

Various statuses for Restoration of Provisional Attachment updated automatically by GST Portal are:

1. Pending for action by tax officer - Status of ARN upon application received for restoration of provisional attachments
2. Pending for reply by taxpayer - Status of ARN/ RFN upon issue of notice to taxpayer to seek clarification
3. Restoration order issued - Status of ARN/Case ID upon issue of restoration order
4. Reply furnished, pending for order - Status of ARN/ RFN upon reply received from taxpayer

## **9. Do I need to upload details of receipt of order sent by post to the custodian of assets?**

Tax Officer needs to update the details of receipt of order sent by post to the custodian of assets in 'Reference' folder i.e. date of delivery and upload the receipt related to post on the GST Portal.

#### **10. What is the difference between Communication and References tab?**

Communication tab is used to upload documents which have been used to communicate to taxpayer offline.

References tab is used to upload additional documents or communication related to the case.

#### **11. Who will update the status and upload e-mails received from Commissioner/ Competent authority in the Internal Communication tab?**

Adjudicating Authority needs to update the status and upload e-mails received from Commissioner/ Competent authority in the Internal Communication tab.

# Manual > Restoration of Provisional Attachment

## How can I act on the application received for Restoration of Provisional Attachment?

To act on the application received for Restoration of Provisional Attachment, in the role of Adjudicating Authority, perform following steps:

- A. [Initiate Suo-Moto Proceedings for Restoration of Provisional Attachment](#)
- B. [Go to Restoration of Provisional Attachment application page by searching for the ARN \(Application Reference Number\)/GSTIN/Status/Period](#)
- C. [View application document submitted by the Taxpayer](#) or information in case of Suo Moto Restoration
- D. [Issue Additional Information Notice, if any](#)
- E. [View Replies by the Taxpayer](#)
- F. [Issue an Adjournment, if needed](#)
- G. [Add Personal Hearing Proceedings](#)
- H. [Send Internal Communication](#)
- I. [Upload Communication](#)
- J. [Upload References of Case](#)
- K. [Issue Order of Provisional Attachment Restoration Order - DRC-23](#)
- L. [Issue Restoration Rejection Order](#)

***Click each hyperlink above to know more.***

### A. Initiate Suo-Moto Proceedings for Restoration of Provisional Attachment

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Restoration of Provisional Attachment** option.

-

Dashboard	MIS	Services	Help	Grievances	Refund	Statutory Functions	
Assessment/Adjudication	Quick Links	My Tasks	Demand and Collection Register	Recovery			
Determination of tax(Fraud/Other)-DRC07							Intimation of Voluntary Payment
General Penalty							Assessment of unregistered persons
Assessment of Non-filers of Returns							Determination of tax(Fraud/Other)
Rectification of Orders							Summary Assessment
Provisional Attachment							Restoration of Provisional Attachment
Tax collected but not deposited							

4. The **Restoration of Provisional Attachment** page is displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail

English

Search

SUO MOTO PROCEEDING

ARN

Enter ARN

GSTIN

Enter GSTIN

Status

Select

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

5. Click the **SUO MOTO PROCEEDING** button.

Dashboard > Restoration of Provisional Attachment > Case Detail

English

Search

SUO MOTO PROCEEDING

ARN

Enter ARN

GSTIN

Enter GSTIN

Status

Select

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

10. The **Suo Moto** page is displayed. The “Proceeding Type” field gets auto-populated.

Dashboard > Restoration of Provisional Attachment > Suo Moto English

**Proceeding Type\*** Restoration of Provisional Attachment **GSTIN/UIN/Temporary Id\*** Enter GSTIN **GO** **Financial Year\*** Select

**Tax Period\***

From		To	
<span>Select</span>	<span>Select</span>	<span>Select</span>	<span>Select</span>

**BACK** **CREATE**

11. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer.
12. Click the **GO** button. This will enable the **CREATE** button.
13. Select the **Financial Year** from the drop-down list.
14. Select the Tax Period from the **From** and **To** drop-down lists.
15. Click the **CREATE** button.

Dashboard > Restoration of Provisional Attachment > Suo Moto English

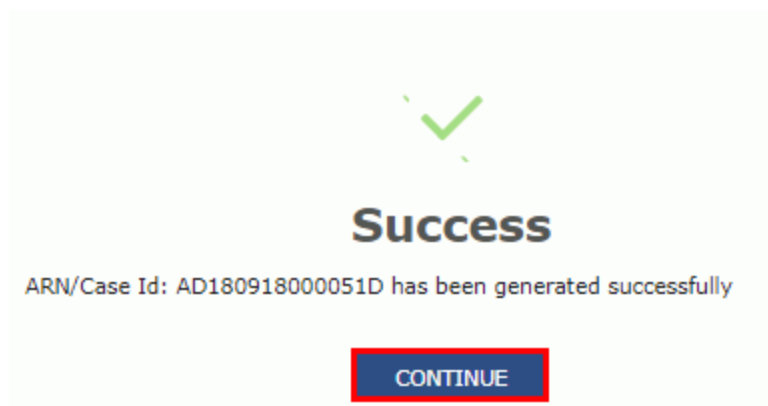
**Proceeding Type\*** Restoration of Provisional Attachment **GSTIN/UIN/Temporary Id\*** 18AJIPA1572EAZB **GO** **Financial Year\*** Select

**Tax Period\***

From		To	
<span>Select</span>	<span>Select</span>	<span>Select</span>	<span>Select</span>

**BACK** **CREATE**

16. A success message is displayed. Click **CONTINUE**.



17. **Restoration of Provisional Attachment** Case Detail page is displayed. From this page, you can initiate restoration of provisional attachment process by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, INTERNAL COMMUNICATION and REFERENCES.

Dashboard > Restoration of Provisional Attachment > Case Detail
English

ARN <b>AD180918000051D</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>19/09/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

Type of Documents	View Documents
-NA-	-NA-

BACK

Or, you can also search the Restoration of Provisional Attachment application page by either searching for the ARN (Application Reference Number)/GSTIN/Status/Period by navigating to **Statutory Functions > Assessment/Adjudication > Restoration of Provisional Attachment** option.

[Go back to the Main Menu](#)

## B. Go to Restoration of Provisional Attachment application page by searching for the ARN (Application Reference Number)/GSTIN/Status/Period

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Restoration of Provisional Attachment** option.

Dashboard	MIS ▾	Services ▾	Help ▾	Grievances	Refund ▾	Statutory Functions ▾
Assessment/Adjudication		Quick Links	My Tasks	Demand and Collection Register	Recovery	
Determination of tax(Fraud/Other)-DRC07			Intimation of Voluntary Payment			
General Penalty			Assessment of unregistered persons			
Assessment of Non-filers of Returns			Determination of tax(Fraud/Other)			
Rectification of Orders			Summary Assessment			
Provisional Attachment			<b>Restoration of Provisional Attachment</b>			
Tax collected but not deposited						

4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** or Period From and Period To Date.

**Note:** You must enter data in at least one field to proceed.

**Status**

- Select
- Approval granted, pending for restoration order
- Pending for action by tax officer
- Pending for clarification by tax officer
- Pending for approval on restoration
- Proposal for restoration rejected
- Pending for reply by taxpayer
- Reply furnished, pending for order
- Reply not furnished, pending for order
- Restoration order issued

5. Click the **SEARCH** button.

Dashboard > Restoration of Provisional Attachment > Case Detail English

## Search

SUO MOTO PROCEEDING

**ARN**

**GSTIN**

**Status**

**From Date**

**To Date**

SEARCH

6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.

Dashboard > Restoration of Provisional Attachment > Case Detail

English

Search

SUO MOTO PROCEEDING

ARN

Enter ARN

GSTIN

Enter GSTIN

Status

Pending for action by tax officer

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

List of Application/Case Reference Numbers (ARNs)

ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD180918000051D	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	19/09/2018	Pending for action by tax officer
AD1809180000456	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	14/09/2018	Pending for action by tax officer
AD180918000022E	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	06/09/2018	Pending for action by tax officer
AD180918000004C	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	01/09/2018	Pending for action by tax officer
AD180918000001I	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	01/09/2018	Pending for action by tax officer

7. **Restoration of Provisional Attachment** Case Detail page is displayed. From this page, you can initiate restoration of provisional attachment **process by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, INTERNAL COMMUNICATION** and REFERENCES.

**Note:** On this page, the APPLICATIONS tab is selected by default.

Dashboard > Restoration of Provisional Attachment > Case Detail

English

ARN

AD180918000051D

GSTIN/UIN/Temporary Id

18AJIPA1572EABZ

Date of Application/Case Creation

19/09/2018

Status

Pending for action by tax officer

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

Type of Documents

-NA-

View Documents

-NA-

BACK

[Go back to the Main Menu](#)

## C. View application document submitted by the Taxpayer or information in case of Suo Moto Restoration

To view application/ document submitted by the taxpayer or information in case of Suo Moto Restoration, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **APPLICATIONS** tab if it is not selected by default. This tab displays the entire application, in PDF mode, with all its attachments.
2. Click the **View** links under View Documents column to view the application/ information and its attachments in PDF mode.

[Dashboard](#) > [Restoration of Provisional Attachment](#) > [Case Detail](#) English

ARN <b>AD180918000022E</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>06/09/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

**APPLICATIONS**

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

Type of Documents	View Documents
Application for restoration	<a href="#">View</a>

BACK

[Go back to the Main Menu](#)

## D. Issue Additional Information Notice, if any

To issue notice for additional information from the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Additional Information/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADDITIONAL INFORMATION**.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD0709180000376</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>21/09/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

ADD NOTICE +  
**ADDITIONAL INFORMATION**  
ADJOURNMENT

Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section	Attachments
No Records Found				

3. The **ADDITIONAL INFORMATION** page is displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD0709180000376</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>21/09/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

Type  
ADDITIONAL INFORMATION

Provisional Attachment Order No. •  
ZA070918000098F

☐ Is Personal Hearing Required ?

Due Date to Reply •  
DD/MM/YYYY

Attachments •  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

Reference Number •  
Reference Number  
Generate Reference Number

Date of order •  
21/09/2018

BACK PREVIEW PROCEED

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
- Select the **Personal Hearing Date** using the calendar.
- Select the **Personal Hearing Time**.
- In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
- Select the **Due Date to reply** using the calendar.

10. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
11. Click **PREVIEW** and a system-generated draft notice of personal hearing gets downloaded into your machine as displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD0709180000376	07AJIPA1572E01X	21/09/2018	Pending for action by tax officer

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

**Type**

ADDITIONAL INFORMATION

**Reference Number\***

ZA070918000099D

[Generate Reference Number](#)

**Provisional Attachment Order No.\***

ZA070918000098F

**Date of order\***

21/09/2018

☒ **Is Personal Hearing Required ?**

**Personal Hearing Date\***

DD/MM/YYYY

**Personal Hearing Time\***

HH:MM

**Venue\***

Venue

**Due Date to Reply\***

DD/MM/YYYY

**Attachments\***

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

MIS Report

Tax Liability

Tax Return History

\* indicates mandatory fields

BACK

**PREVIEW**

PROCEED

12. Check the system-generated draft notice carefully to rule out any discrepancy.

**Office of Assistant Commissioner**  
**Jurisdiction: 1:Zone 1:Delhi, State/UT: Delhi**

Reference No: ZA070918000099D

Date: 21/09/2018

To

GSTIN/ Temporary ID : 07AJIPA1572E01X  
Name : ANGAD JASBIRSINGH ARORA  
Address : 1, MG, ECITY, Central Delhi, Delhi, 110019

Application Reference Number.(ARN) :  
AD0709180000376

Date : 21/09/2018

Provisional Attachment Order Number :  
ZA070918000098F

Date : 21/09/2018

**Notice for Seeking Additional Information / Clarification / Documents for  
restoration of provisional attachments**

Please refer to the application referred to above. While examining your request for restoration of provisional attachments, it has been found that some clarification / information/ documents are required for processing the same, details of which are stated in the attached annexure.

You are, therefore, requested to provide the information /documents by the date mentioned in table below to take a decision in the matter. Please note that in case, no information is received by the stipulated date, your application is liable to be rejected without affording further communication.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Details of personal hearing etc.

Sr. No.	Particulars	Details
1	Date by which reply has to be submitted	22/09/2018
2	Date of Personal Hearing	NA
3	Time of Personal Hearing	NA
4	Venue where Personal Hearing will be held	NA

Signature  
Name: Nurul MOHAMADBHAI SAIYED  
Designation: Assistant Commissioner  
Jurisdiction: 1:Zone 1:Delhi

13. Go back to the Notice page. Click **PROCEED** button.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN AD0709180000376	GSTIN/UIN/Temporary Id 07AJIPA1572EO1X	Date of Application/Case Creation 21/09/2018	Status Pending for action by tax officer
------------------------	---	---	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

MIS Report

Tax Liability

Tax Return History

• indicates mandatory fields

Type

Reference Number•

Provisional Attachment Order No. •

Date of order•

Is Personal Hearing Required ?

Due Date to Reply•

Attachments•

ADDITIONAL INFORMATION

ZA070918000099D

Generate Reference Number

ZA070918000098F

21/09/2018

22/09/2018

Choose File No file chosen

Doc1.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

14. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD0709180000376	21/09/2018	07AJIPA1572EO1X

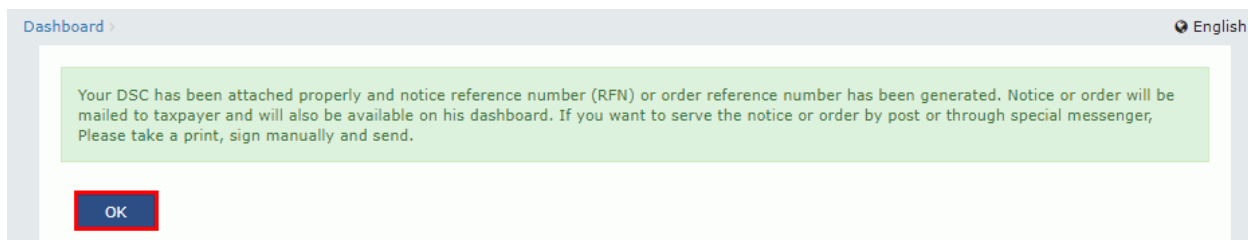
## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

15. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



16. The updated **Case Detail** page is displayed, with the table containing the record of the personal hearing just issued and the **Status** updated to "Pending for Reply by Taxpayer". Also, system would send the intimation to the Taxpayer via email and SMS, and make this personal hearing notice available on the Taxpayer's dashboard.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD0709180000376	07AJIPA1572E01X	21/09/2018	Pending for reply by taxpayer

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

ADD NOTICE ▾

Type	Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
ADDITIONAL INFORMATION	ZA070918000099D	21/09/2018	22/09/2018	-N.A-	Supporting Documents (1) RA_AddtnInfo_ZA070918000099D_2018092112191

[Go back to the Main Menu](#)

## E. View Replies by the Taxpayer

To view replies submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer.
2. Click the documents in the **Attachments** section to download and ascertain their contents.

Dashboard > Restoration of Provisional Attachment > Case Detail

English

ARN AD180918000002G	GSTIN/UIN/Temporary Id 18AJIPA1572EABZ	Date of Application/Case Creation 01/09/2018	Status Reply furnished, pending for order
------------------------	---	---	--

APPLICATIONS	<table><tr><th>Notice Type</th><th>Reply filed Against</th><th>Reply Date</th><th>Option for Personal Hearing</th><th>Attachments</th></tr><tr><td>Additional Information</td><td>ZA180918000004T</td><td>01/09/2018</td><td>N</td><td>RA_REPLY_ZA180918000004T_20180906094839.pdf</td></tr></table>	Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments	Additional Information	ZA180918000004T	01/09/2018	N	RA_REPLY_ZA180918000004T_20180906094839.pdf
Notice Type		Reply filed Against	Reply Date	Option for Personal Hearing	Attachments						
Additional Information		ZA180918000004T	01/09/2018	N	RA_REPLY_ZA180918000004T_20180906094839.pdf						
NOTICES											
REPLIES											
PROCEEDINGS											
ORDERS											
INTERNAL COMMUNICATION											
REFERENCES											

[Go back to the Main Menu](#)

## F. Issue an Adjournment, if needed

To update adjournment details, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Additional Information/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

Dashboard > Restoration of Provisional Attachment > Case Detail

English

ARN  
AD1808180010465

GSTIN/UIN/Temporary Id  
18AJIPA1572EABZ

Date of Application/Case Creation  
24/08/2018

Status  
Pending for reply by taxpayer

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

ADD NOTICE

ADDITIONAL INFORMATION

ADJOURNMENT

Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments	
ADJOURNMENT	ZA180918000088D	20/09/2018	21/09/2018	-N.A-	Supporting Documents (1)
ADDITIONAL INFORMATION	ZA180918000001Z	01/09/2018	24/09/2018	-N.A-	Supporting Documents (1) RA_AddtnlInfo_ZA180918000001Z_201809010855
ADJOURNMENT	ZA180818010044P	24/08/2018	31/08/2018	-N.A-	-NA-
ADDITIONAL INFORMATION	ZA180818010043R	24/08/2018	31/08/2018	-N.A-	Supporting Documents (1) RA_AddtnlInfo_ZA180818010043R_201808240538

3. The **ADJOURNMENT** page is displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD1808180010465</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>24/08/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

**Type**

ADJOURNMENT

**Reference Number\***

Reference Number

[Generate Reference Number](#)

☒ **Is Personal Hearing Required ?**

**Due Date to Reply\***

DD/MM/YYYY

📅

**Attachments**

Choose File

No file chosen

📎 File with PDF or JPEG format is only allowed

📎 Maximum 4 files and 5 MB for each file allowed

[MIS Report](#)

[Tax Liability](#)

[Tax Return History](#)

• indicates mandatory fields

BACK

PROCEED

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In case personal hearing is required, select the **Is Personal Hearing Required** checkbox.
6. Select the **Personal Hearing Date** using the calendar.
7. Select the **Personal Hearing Time**.
8. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
9. Select the **Due Date to reply** using the calendar.
10. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
11. Click **PROCEED** button.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD1808180010465	18AJIPA1572EABZ	24/08/2018	Pending for reply by taxpayer

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

Type  
ADJOURNMENT

Reference Number\*  
ZA180918000089B  
Generate Reference Number

☒ Is Personal Hearing Required ?

Personal Hearing Date\*  
DD/MM/YYYY

Personal Hearing Time\*  
HH:MM

Venue\*  
Venue

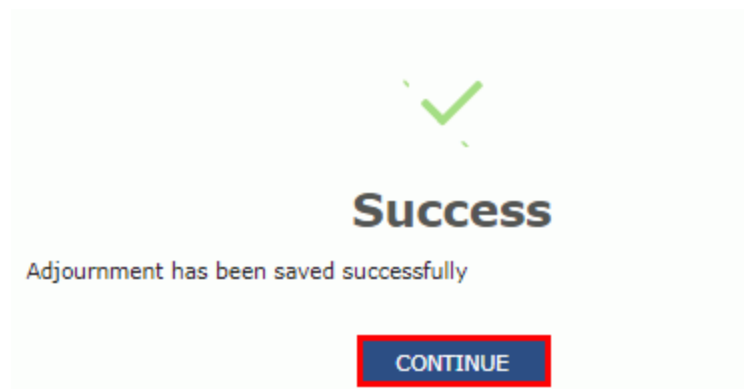
Due Date to Reply\*  
DD/MM/YYYY

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

MIS Report  
Tax Liability  
Tax Return History  
\* indicates mandatory fields

BACK PROCEED

12. A success message is displayed. Click **CONTINUE** button.



13. The updated **Case Detail** page is displayed, with the table containing the record of the adjournment just issued. Also, system would send the intimation to the Taxpayer via email and SMS, and make this adjournment notice available on the Taxpayer's dashboard.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD1808180010465	18AJIPA1572EABZ	24/08/2018	Pending for reply by taxpayer

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
ADJOURNMENT	ZA180918000089B	20/09/2018	22/09/2018	-N.A-	-NA-
ADJOURNMENT	ZA180918000088D	20/09/2018	21/09/2018	-N.A-	Supporting Documents (1)
ADDITIONAL INFORMATION	ZA180918000001Z	01/09/2018	24/09/2018	-N.A-	Supporting Documents (1) RA_AddtnlInfo_ZA180918000001Z_201809010855
ADJOURNMENT	ZA180818010044P	24/08/2018	31/08/2018	-N.A-	-NA-
ADDITIONAL INFORMATION	ZA180818010043R	24/08/2018	31/08/2018	-N.A-	Supporting Documents (1) RA_AddtnlInfo_ZA180818010043R_201808240538

[Go back to the Main Menu](#)

## G. Add Personal Hearing Proceedings

To add details of personal hearing, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab if it is not selected by default.
2. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD1808180010465	18AJIPA1572EABZ	24/08/2018	Pending for reply by taxpayer

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

ADD PROCEEDINGS +

PERSONAL HEARING
Proceeding for the day
Attachments

No Records Found

3. The **PROCEEDINGS** page is displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail
English

ARN AD1808180010465	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 24/08/2018	Status Pending for reply by taxpayer
------------------------	---	---	---

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

Type
Date

PERSONAL HEARING
DD/MM/YYYY

Proceeding for the day

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

- Select the Date of personal hearing using the calendar.
- Click **Choose File** to upload the document(s) related to personal hearing from your machine.
- Click **SUBMIT** button.

Dashboard > Restoration of Provisional Attachment > Case Detail
English

ARN AD1808180010465	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 24/08/2018	Status Pending for reply by taxpayer
------------------------	---	---	---

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

Type
Date

PERSONAL HEARING
DD/MM/YYYY

Proceeding for the day

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

7. The updated **Case Detail** page is displayed, with the table containing the record of the proceedings.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD1808180010465</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/08/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
INTERNAL COMMUNICATION  
REFERENCES

**ADD PROCEEDINGS**

Type	Date	Proceeding for the day	Attachments
PERSONAL HEARING	19/09/2018	Personal hearing	-NA-

[Go back to the Main Menu](#)

## H. Send Internal Communication

To upload documents, related to internal communication within Tax officials, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **INTERNAL COMMUNICATION** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **TYPE OF COMMUNICATION** to open the drop-down list and select **Commissioner/ competent Authority**.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD180918000051D</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>19/09/2018</b>	Status <b>Pending for action by tax officer</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**INTERNAL COMMUNICATION**  
REFERENCES

**TYPE OF COMMUNICATION**  
Commissioner/ Competent authority  

Communication Status	Attachments
No Records Found	

3. The **Internal Communication** page is displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180918000051D	18AJIPA1572EABZ	19/09/2018	Pending for action by tax officer

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

**INTERNAL COMMUNICATION**

REFERENCES

**Type\***

Commissioner/ Competent authority

**Status\***

Select

① Tax officer can upload communication sent for approval to issue restoration order by selecting status as 'Pending for Approval on restoration'. Clarification provided, if any to Commissioner/Competent authority shall also be uploaded by selecting the same status

① Approval order of Commissioner/Competent authority for issuing restoration order shall be uploaded by selecting status as 'Approval granted, pending for restoration order'

① Rejection order of Commissioner/Competent authority for issuing restoration order shall also be uploaded by selecting status as 'Proposal for restoration rejected'

① If Commissioner/Competent authority asks any information regarding approval, the same can be uploaded by selecting status as 'Pending for clarification by tax officer'

① For further details, click on 'Help' menu above

**Attachments\***

Choose File No file chosen

① File with PDF or JPEG format is only allowed

① Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

4. Select the **Status** from the drop-down list.

**Note:**

1. Tax Officer needs to upload communication sent for approval, to issue restoration order to Commissioner/ Competent authority (by email) and select the status as "Pending for approval".
2. On receipt of request for approval to issue restoration order, Commissioner/ Competent authority will give his comments and can choose to any one of following option (by email):
  - Approve the request
  - Reject the request
  - Seek Additional Information on the matter.
3. In case, additional information is sought by Commissioner/ Competent authority and request for seeking additional information is received by officer on email then:
  - Tax Officer will upload such email.
  - Tax Officer will update the status as 'Pending for clarification by Tax Officer'.
  - Accordingly, Tax Officer will provide required information to Commissioner/ Competent authority on email.
  - Tax Officer will then upload clarification email and update the status as 'Pending for approval on restoration'.
4. If request for restoration of provisional attachment is not allowed by Commissioner/ Competent authority (by email), then:
  - Tax Officer will upload the rejection email.

- Update the status as 'Proposal for restoration rejected'.
- Status of ARN will be changed to 'Proposal for restoration rejected'.

5. If request for restoration provisional attachment is allowed by Commissioner/ Competent authority (by email), then:

- Tax Officer will upload the approval email.
- Update the status as 'Approval granted, pending for restoration order by tax officer'.
- Status of ARN will be changed to 'Approval granted, pending for restoration order'.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180918000051D	18AJIPA1572EAZB	19/09/2018	Pending for action by tax officer

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

**INTERNAL COMMUNICATION**

REFERENCES

**Type\***

Commissioner/ Competent authority

**Status\***

Select

Select

Pending for approval on restoration

Pending for clarification by tax officer

Approval granted,pending for restoration order

Proposal for restoration rejected

**Attachments\***

[Choose File](#) No file chosen

❗File with PDF or JPEG format is only allowed

❗Maximum 4 files and 5 MB for each file allowed

[BACK](#) [SUBMIT](#)

❗ Tax officer can upload communication sent for approval to issue restoration order by selecting status as 'Pending for Approval on restoration'. Clarification provided, if any to Commissioner/Competent authority shall also be uploaded by selecting the same status

❗ Approval order of Commissioner/Competent authority for issuing restoration order shall be uploaded by selecting status as 'Approval granted, pending for restoration order'

❗ Rejection order of Commissioner/Competent authority for issuing restoration order shall also be uploaded by selecting status as 'Proposal for restoration rejected'

❗ If Commissioner/Competent authority asks any information regarding approval, the same can be uploaded by selecting status as 'Pending for clarification by tax officer'

❗ For further details, click on 'Help' menu above

5. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

6. Click the **SUBMIT** button.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN AD180918000051D	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 19/09/2018	Status Pending for action by tax officer
------------------------	---	---	---

APPLICATIONS  
 NOTICES  
 REPLIES  
 PROCEEDINGS  
 ORDERS  
**INTERNAL COMMUNICATION**  
 REFERENCES

**Type\***

Commissioner/ Competent authority

**Status\***

Pending for approval on restoration

**Attachments\***

Choose File No file chosen

Doc1.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

❗ Tax officer can upload communication sent for approval to issue restoration order by selecting status as 'Pending for Approval on restoration'. Clarification provided, if any to Commissioner/Competent authority shall also be uploaded by selecting the same status

❗ Approval order of Commissioner/Competent authority for issuing restoration order shall be uploaded by selecting status as 'Approval granted, pending for restoration order'

❗ Rejection order of Commissioner/Competent authority for issuing restoration order shall also be uploaded by selecting status as 'Proposal for restoration rejected'

❗ If Commissioner/Competent authority asks any information regarding approval, the same can be uploaded by selecting status as 'Pending for clarification by tax officer'

❗ For further details, click on 'Help' menu above

7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN AD180918000051D	GSTIN/UIN/Temporary Id 18AJIPA1572EAZB	Date of Application/Case Creation 19/09/2018	Status Pending for approval on restoration
------------------------	---	---	---

APPLICATIONS  
 NOTICES  
 REPLIES  
 PROCEEDINGS  
 ORDERS  
**INTERNAL COMMUNICATION**  
 REFERENCES

TYPE OF COMMUNICATION ▾

Communication Type	Communication Status	Attachments
Commissioner/ Competent authority	Pending for approval on restoration	Doc1.pdf

[Go back to the Main Menu](#)

## I. Upload Communication

To upload documents, which have been used to communicate with taxpayer offline, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD1808180010465</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/08/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

ADD REFERENCE ▾

COMMUNICATION

REFERENCES OF CASE

Communication	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found				

3. The **Communication** page is displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD1808180010465</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/08/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

Type  
COMMUNICATION

Notice/Order/Reminder Reference Number\*  
Select Reference Number ▾

Type of Communication\*  
Select Type ▾

Communication Date\*  
DD/MM/YYYY

Issue Date\*  
DD/MM/YYYY

Attachments  

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.
5. Select the **Type of Communication** from the drop-down list.

**Type of Communication** \*

Select Type

Select Type

POST

SPECIAL MESSENGER

6. Select the **Issue Date** and **Communication Date** using the calendar.
7. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

8. Click the **SUBMIT** button.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD1808180010465</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>24/08/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
**REFERENCES**

**Type**

COMMUNICATION

**Notice/Order/Reminder Reference Number** \*

Select Reference Number

**Type of Communication** \*

Select Type

**Issue Date** \*

DD/MM/YYYY

**Communication Date** \*

DD/MM/YYYY

**Attachments**

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD1808180010465</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>24/08/2018</b>	Status <b>Pending for reply by taxpayer</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
**REFERENCES**

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
COMMUNICATION	POST	-NA-	ZA180818010043R	19/09/2018	-NA-

[Go back to the Main Menu](#)

## J. Upload References of Case

To upload any additional documents or communication related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD180918000051D</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>19/09/2018</b>	Status <b>Pending for approval on restoration</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
**REFERENCES**

ADD REFERENCE ▾

COMMUNICATION  
**REFERENCES OF CASE**

Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found				

3. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

4. Click the **SUBMIT** button.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD180918000051D</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>19/09/2018</b>	Status <b>Pending for approval on restoration</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
**REFERENCES**

Type

REFERENCES OF CASE

Date \*

19/09/2018

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

\* Indicates mandatory fields

5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD180918000051D</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>19/09/2018</b>	Status <b>Pending for approval on restoration</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
**REFERENCES**

ADD REFERENCE +

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	-NA-	19/09/2018	<a href="#">Doc1.pdf</a>

[Go back to the Main Menu](#)

## K. Issue Order of Provisional Attachment Restoration Order - DRC-23

To issue Order of Provisional Attachment Restoration Order - DRC-23, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **Order of provisional attachment restoration DRC-23**.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD070918000044B</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>21/09/2018</b>	Status <b>Approval granted,pending for restoration order</b>
-------------------------------	--	--	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

REFERENCES

ADD ORDER ▾

Order of provisional attachment restoration DRC-23

Restoration Rejection

Order Number	Order Date	Attachments
No Records Found		

3. The **Provisional Attachment Order** page is displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD0709180000448</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>21/09/2018</b>	Status <b>Approval granted, pending for restoration order</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
REFERENCES

Type  
Order of provisional attachment restoration DRC-23

Provisional Attachment Order No. \*  
Select Order to restore property ▼

Name  
Enter Name

Order Number \* ⓘ  
Reference Number  
[Generate Reference Number](#)

Date Of Order \*  
DD/MM/YYYY

Designation \*  
Enter Name

Type of Attachment \*  
Select ▼

Address \*  
Enter Address

**Attachments**  
 No file chosen  
📎 File with PDF or JPEG format is only allowed  
📎 Maximum 4 files and 5 MB for each file allowed




- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
  - Select the **Provisional Attachment Order No.** from the drop-down list. Note that Date of Order, Type of Attachment, name, address and designation of the authority/ bank gets auto-populated.
- Note:** In case of request from taxpayer for restoration of provisional attachment, select the checkbox for **On request of taxpayer** and select the **date on which restoration is applied** by the taxpayer.

☒ **On request of tax payer?**  
📎 If selected, Rules and procedure applicable in case of online request submitted by taxpayer for restoration of attachment order will apply here as well. Only Orders within 7 days of communication date will be considered if this option is selected

**Applied for Restoration On \***  

13/08/2018

- Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail
English

ARN AD070918000044B	GSTIN/UIN/Temporary Id 07AJIPA1572E01X	Date of Application/Case Creation 21/09/2018	Status Approval granted,pending for restoration order
------------------------	---	---	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
REFERENCES

Type
Order of provisional attachment restoration DRC-23

Order Number
ZA070918000122W  
Generate Reference Number

Provisional Attachment Order No.
ZA070918000115R

Date Of Order
21/09/2018

Type of Attachment
Bank

Name
123412

Designation
3412341

Address
2341234123

Type of Account
Depository

Name of Bank/ Financial Institution/ Post Office/ Depository Participants
1234

Account Number
1234123412

Location
3412341234123

Attachments
Choose File
No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

8. Check the system-generated draft order carefully to rule out any discrepancy.

**FORM GST DRC - 23**  
**[See rule 159(3), 159(5) & 159(6)]**

Reference No: ZA070918000122W

Date: 21/09/2018

To

123412,  
3412341,  
2341234123

(Bank/ Post Office/Financial Institution/Immovable property registering authority)

Order reference No. : ZA070918000115R

Date : 21/09/2018

**Restoration of provisionally attached property / bank account under section 83**

Please refer to the attachment of accounts/ and or property as per details mentioned in table below, to safeguard the interest of revenue in the proceedings launched against the person. Now, there is no such proceedings pending against the defaulting person which warrants the attachment of the said accounts. Therefore, the said account and/ or property may now be restored to the person concerned.

Particulars of the taxpayer and other details :

Sr. No.	Description	Particulars
1	GSTIN/Temp. ID	07AJIPA1572E01X
2	Legal name of taxpayer	ANGAD JASBIRSINGH ARORA
3	Trade name, if any	AutomationsTest
4	Address of principal place of business	2341234123
5	PAN	AJIPA1572E

Details of Bank / Financial institution /Post Office/Depository participants Account :

Sr. No.	Type of Account	Name of Bank/Financial Institution/ Post Officer/Depository Participants	Account Number	Location/Address
1	Depository	1234	1234123412	3412341234123

9. Click **PROCEED** button.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN AD070918000044B	GSTIN/UIN/Temporary Id 07AJIPA1572EO1X	Date of Application/Case Creation 21/09/2018	Status Approval granted,pending for restoration order
------------------------	---	---	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

MIS Report

Tax Liability

Tax Return History

• indicates mandatory fields

Type

Order of provisional attachment restoration DRC-23

Order Number • ⓘ

ZA070918000122W

Generate Reference Number

Provisional Attachment Order No. •

ZA070918000115R

Date Of Order •

21/09/2018

Type of Attachment •

Bank

Name

123412

Designation •

3412341

Address •

2341234123

Type of Account •	Name of Bank/ Financial Institution/ Post Office/ Depository Participants •	Account Number •	Location •
Depository	1234	1234123412	3412341234123

Attachments

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

10. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000044B	21/09/2018	07AJIPA1572EO1X

!

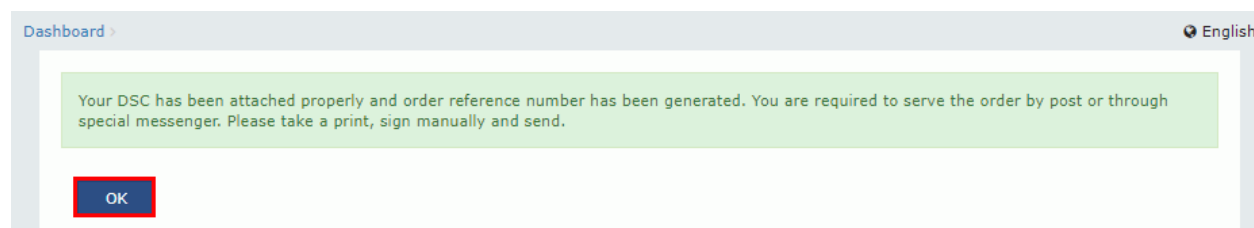
Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued.

**Note:**

- Status of order is changed to "Restoration Order Issued".
- Order of restoration of provisional attachment will be generated and it will be served to bank/ post office/ financial institution/ immovable property registering authority by post.
- Proof of delivery must be updated on GST Portal in the References tab.

A screenshot of the "Case Detail" page in a web application. The breadcrumb trail is "Dashboard > Restoration of Provisional Attachment > Case Detail". The language selector is "English". The page header is yellow and contains the following information: ARN: AD070918000044B, GSTIN/UIN/Temporary Id: 07AJIPA1572E01X, Date of Application/Case Creation: 21/09/2018, and Status: Restoration order issued (highlighted with a red box). On the left, there is a sidebar menu with options: APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS (highlighted), INTERNAL COMMUNICATION, and REFERENCES. Above the table is a blue button labeled "ADD ORDER". The table has four columns: Type, Order Number, Order Date, and Attachments. It contains one row of data.

Type	Order Number	Order Date	Attachments
Order of provisional attachment restoration DRC-23	ZA070918000122W	21/09/2018	RA_ORDER_ZA070918000122W_20180921051808.pdf

[Go back to the Main Menu](#)

## L. Issue Restoration Rejection Order

To issue Restoration Rejection Order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **Restoration Rejection**.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD0709180000376</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>21/09/2018</b>	Status <b>Proposal for restoration rejected</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
REFERENCES

ADD ORDER +  
Order of provisional attachment restoration DRC-23  
**Restoration Rejection**

Order Number	Order Date	Attachments
No Records Found		

3. The **Restoration Rejection** page is displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN <b>AD0709180000376</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>21/09/2018</b>	Status <b>Proposal for restoration rejected</b>
-------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
REFERENCES

Type  
Rejection of application for restoration

Provisional Attachment Order No. •  
ZA070918000098F

Order Number • •  
Reference Number  
[Generate Reference Number](#)

Date Of Order •  
21/09/2018

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

**Attachments •**  
 No file chosen  
 • File with PDF or JPEG format is only allowed  
 • Maximum 4 files and 5 MB for each file allowed

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

5. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

6. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

Dashboard > Restoration of Provisional Attachment > Case Detail

English

ARN AD0709180000376	GSTIN/UIN/Temporary Id 07AJIPA1572EO1X	Date of Application/Case Creation 21/09/2018	Status Proposal for restoration rejected
------------------------	---	---	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

REFERENCES

Type

Rejection of application for restoration

Order Number ⓘ

ZA070918000102Y

Generate Reference Number

Provisional Attachment Order No. \*

ZA070918000098F

Date Of Order \*

21/09/2018

MIS Report

Tax Liability

Tax Return History

• indicates mandatory fields

Attachments \*

Choose File

No file chosen

ⓘFile with PDF or JPEG format is only allowed

ⓘMaximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

7. Check the system-generated draft order carefully to rule out any discrepancy.

**Office of Assistant Commissioner**  
**Jurisdiction: 1:Zone 1:Delhi, State/UT: Delhi**

Reference No : ZA070918000102Y

Date : 21/09/2018

To

GSTIN/ Temp. ID : 07AJIPA1572E01X  
Name: ANGAD JASBIRSINGH ARORA  
Address of the taxpayer: 1, MG, ECITY, Central Delhi, 110019

Application Reference No. :  
AD0709180000376

Dated : 21/09/2018

**Order for rejecting the application for restoration of provisional attachments**

Your application referred to above regarding restoration of provisional attachments was examined but the same was not found to be in order for the reasons mentioned in attached annexure.

Therefore, the application for restoration is rejected.

Signature  
Name: Nurul MOHAMADBHAI SAIYED  
Designation Assistant Commissioner  
Jurisdiction 1:Zone 1:Delhi

8. Click **PROCEED** button.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD0709180000376	07AJIPA1572EO1X	21/09/2018	Proposal for restoration rejected

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
REFERENCES

**Type**  
Rejection of application for restoration

**Order Number** • ?  
ZA070918000102Y  
[Generate Reference Number](#)


**Provisional Attachment Order No.** •  
ZA070918000098F

**Date Of Order** •  
21/09/2018

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

**Attachments** •  

Choose File No file chosen

  
Doc1.pdf


• File with PDF or JPEG format is only allowed  
• Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW **PROCEED**

9. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD0709180000376	21/09/2018	07AJIPA1572EO1X



## Warning

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• Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

10. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

11. The updated **Case Detail** page is displayed, with the table containing the record of the order just rejected.

**Note:**

- Status of order is changed to "Proposal for restoration rejected".
- System would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Restoration of Provisional Attachment > Case Detail English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD0709180000376	07AJIPA1572E01X	21/09/2018	Proposal for restoration rejected

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
Restoration Rejection	ZA070918000102Y	21/09/2018	<a href="#">Doc1.pdf</a> <a href="#">RJ_ORDER_ZA070918000102Y_20180921124017.pdf</a>

[Go back to the Main Menu](#)

# Tax collected but not deposited with Government

## FAQs > Assessment/ Adjudication for Tax collected but not deposited with Government

### 1. I am not getting Tax collected but not deposited link in my Dashboard. Why?

You may not have been assigned the role of Adjudicating Authority by the State Admin. You may request your State Admin to allocate you the role of Adjudicating Authority. Once the role is assigned, you will be allocated "Tax collected but not deposited" link module for further action.

Click [here](#) to learn about the various roles available in Tax Officials Interface and how Admin can assign the role to Tax Officials.

### 2. When can I conduct Assessment/ Adjudication on a taxable person for collecting the tax but not depositing with the Government?

Any person whether registered or unregistered who had collected any amount representing the tax from other person, but failed to pay/credit this amount to the Government, will be liable to pay such amount. Action can be initiated by the tax officials under the head Assessment/ Adjudication of Tax collected but not deposited with Government, against such person, by issuing notice requiring him to show cause why the said amount should not be paid by him to Government.

### 3. How can I issue a notice?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited > Search ARN Page (List of Application/ Case Reference number > Case Detail > NOTICES** option.

### 4. Where can the taxpayers view the notice issued to them?

After logging in to the GST portal, the taxpayers can navigate to **Services > User Services > Additional Notices & Order** option to view the notice issued to them. Taxpayers with temporary ID can navigate to same option to view notices. However, taxpayers with temporary ID cannot reply to notice and personal hearing is mandatory for them.

### 4. How can I issue notice to unregistered person?

Tax Official has to first issue him a Temporary Id by initiating Suo Moto Proceeding. Then, Temporary Id can be used for generating notices against such unregistered person.

**Note:** To know more on how to create a Temporary ID, refer to the [Suo Moto Registration User Manual](#).

## **5. Does a taxpayer get any intimation about the notice or order issued to them?**

Taxpayer will get intimation of all notices and orders issued to them through SMS and e-mail. Tax Official can send the notice by post or through special messenger also.

## **6. Where can I view the reply filed by the taxpayers?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited > Search ARN Page (List of Application/ Case Reference number> Case Detail > REPLIES** option.

## **7. What are the next steps after a taxpayer has replied to the notice?**

If reply to notice furnished by taxable person within 15 days or extended period is found satisfactory, then proceedings can be dropped by the officer by issuing an order to that effect and no further action will be taken in this regard. GST Portal will send the intimation of the order to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

If reply to notice furnished by taxable person within 15 days or extended period is not found satisfactory, then officer may issue the order confirming demand of such amount against such person on Back Office interface of GST portal. GST Portal will send the intimation of the order of creation of demand to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard. Debit entry will get generated in Electronic Liability Register of the taxpayer.

## **8. What is the next step if a taxpayer neither replies to notice within time specified in notice nor attends personal hearing?**

In such a case, you can issue a reminder to the taxpayer. Maximum three reminders can be issued. If the taxpayer neither replies to notice within time specified in notice, nor attends personal hearing even after issue of reminder(s), an Order can be issued.

## **9. In case I need to upload additional documents related to a particular case on the GST Portal, where do I upload?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited > Search ARN Page (List of Application/ Case Reference number > Case Detail > REFERENCES** option.

## 10. How can I issue an adjournment?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited > Search ARN Page (List of Application/ Case Reference number > Case Detail > NOTICES > ADJOURNMENT** option.

## 11. How many Reminders do I need to issue to a taxpayer after the issue of SCN?

After the issue of SCN, you can send upto 3 Reminders. Once you have issued 3 Reminders, system would not allow you to send any more reminders.

## 12. Can I issue first reminder again?

No, you cannot issue first reminder again. When issuing second reminder, the system will not allow you to select '1' from the drop-down list of the "Reminder No." field-box and will display a following red message below the box: "Reminder no. 1 already issued."

## 13. How can I issue an order?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited > Search ARN Page (List of Application/ Case Reference number > Case Detail > ORDERS** option.

## 14. What are the various status of the application/case ID for Assessment/Adjudication for Tax collected but not deposited with Government?

The list below provides the list of statuses of the application/case ID for Assessment/ Adjudication for Tax collected but not deposited with Government:

1. Pending for action by tax officer - Status of ARN/Case ID upon recommendations received
2. Pending for reply by taxpayer - Status of ARN/ RFN upon issue of notice to taxpayer to seek clarification
3. Reply furnished, pending for order by tax officer - Status of ARN/ RFN upon reply furnished or personal hearing

4. Reply not furnished, pending for order - Status of ARN/ RFN, if person does not attend Personal Hearing on date specified in SCN or extended date or does not give reply
5. Order for dropping proceedings issued - Status of ARN/ RFN upon proceedings dropped
6. Order for creation of demand issued - Status of ARN/ RFN upon issue of order
7. Time limit of issue of order expired - Status of ARN/ RFN if period of 1 year has expired from date of issue of notice
8. Demand created - Status of demand Upon issuance of order (Assessment order and GST DRC-07) by tax officer

### **15. What is the difference between Communication and References tab?**

Communication tab is used to upload documents which have been used to communicate to taxpayer offline.

References tab is used to upload additional documents or communication related to the case.

### **16. In case notice/order, etc. is issued by post/special messenger, where do I update details of the case?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited > Search ARN Page (List of Application/ Case Reference number > Case Detail > REFERENCES > COMMUNICATION** option.

### **17. In case I need to upload additional documents (invoices, offline calculations, etc.) related to a particular case on the GST Portal, where do I upload?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited > Search ARN Page (List of Application/ Case Reference number > Case Detail > REFERENCES > REFERENCES OF CASE** option.

# Manual > Assessment/ Adjudication for tax collected but not deposited with Government

## How can I conduct Assessment/ Adjudication for tax collected but not deposited with Government for a taxpayer?

To conduct Assessment/ Adjudication for tax collected but not deposited with Government, in the role of Adjudicating Authority, perform following steps:

- A. Create a new case ID using
  - A (1) [Suo-Moto Proceedings](#)
  - A (2) [Search for the ARN \(Application Reference Number\)/GSTIN/Status/Period](#)
- B. [Issue notice to the taxpayer](#)
- C. [View Replies furnished by the Taxpayer](#)
- D. [Issue an Adjournment, if needed](#)
- E. [Issue a reminder, if needed](#)
- F. [Add Personal Hearing Proceedings](#)
- G. [Upload Communication](#)
- H. [Upload References of Case](#)
- I. Issue Order
  - [I \(1\) Assessment Order - DRC-07](#)
  - [I \(2\) Issue Order for Dropping Proceedings](#)

**Click each hyperlink above to know more.**

## A (1). Initiate Suo-Moto Proceedings for conducting Assessment/ Adjudication for Tax collected but not deposited with Government

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited** option.

Dashboard	Services ▾	Help ▾	Grievances	Refund ▾	Statutory Functions ▾
Assessment/Adjudication   Quick Links   My Tasks   Cause List   Demand and Collection Register   Recovery					
Determination of tax(Fraud/Other)-DRC07 General Penalty Assessment of Non-filers of Returns Rectification of Orders Provisional Attachment <b>Tax collected but not deposited</b> Provisional Assessment			Intimation of Voluntary Payment Assessment of unregistered persons Determination of tax(Fraud/Other) Summary Assessment Restoration of Provisional Attachment Scrutiny of Returns		

- 
- 
- 
4. The **Search** page is displayed.
5. Click the **SUO MOTO PROCEEDING** button.

Dashboard > Tax collected but not deposited > Case Detail
 English

## Search

**ARN**

**GSTIN**

**Status**  
 ▾

**From Date**

**To Date**

- 
- 
- 
- 
- 
6. The **Suo Moto** page is displayed. The “Proceeding Type” field gets auto-populated.

Dashboard > Tax collected but not deposited > Suo Moto
 English

**Proceeding Type\***

**GSTIN/UIN/Temporary Id\***

**Financial Year\***  
 ▾

**Tax Period\***

From		To	
<input type="text" value="Select"/> ▾	<input type="text" value="Select"/> ▾	<input type="text" value="Select"/> ▾	<input type="text" value="Select"/> ▾

For Unregistered Person [Click here](#) to create Temp id

- 
- 
- 
- 
- 
- 
7. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer.  
**Note:** To create Temporary Id of an unregistered taxpayer, you can click the **Click here** hyperlink provided on the left-below side of the page. To know more on how to create a Temporary ID, refer to the [Suo Moto Registration User Manual](#).

8. Click the **GO** button. This will enable the CREATE button.
9. Select the **Financial Year** from the drop-down list.
10. Select the Tax Period from the **From** and **To** drop-down lists.
11. Click the **CREATE** button.

Dashboard > Tax collected but not deposited > Suo Moto English

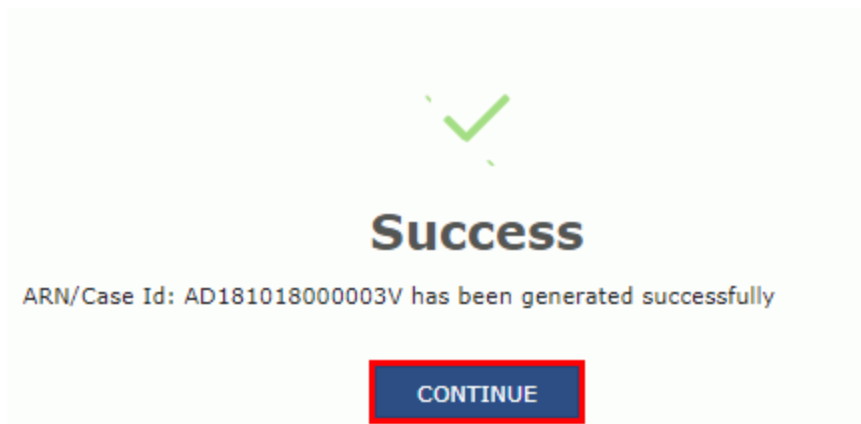
<b>Proceeding Type*</b>	<b>GSTIN/UIN/Temporary Id*</b>	<b>Financial Year*</b>
Tax collected but not deposited	18AJIPA1572EABZ <b>GO</b>	Select ▼

<b>Tax Period*</b>			
<b>From</b>		<b>To</b>	
Select ▼	Select ▼	Select ▼	Select ▼

[BACK](#) [CREATE](#)

For Unregistered Person [Click here](#) to create Temp id

- 
12. A success message is displayed and ARN/ Case ID is created and displayed on the screen. Click **CONTINUE**.



- 
13. **Tax collected but not deposited** Case Detail page is displayed. From this page, you can initiate proceedings for conducting Assessment/ Adjudication by operating on the tabs provided at the left-hand side of the page: NOTICES, REPLIES, PROCEEDINGS, ORDERS and REFERENCES.
-

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD181018000003V</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>03/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE ▾

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
No Records Found					

Or, you can also search the **Tax collected but not deposited** application page by either searching for the ARN (Application Reference Number)/Case ID/GSTIN/Status/Period by navigating to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited** option.

[Go back to the Main Menu](#)

## A (2). Go to Tax collected but not deposited application page by either searching for the ARN (Application Reference Number)/GSTIN/Status/Period

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited** option.

Dashboard	Services ▾	Help ▾	Grievances	Refund ▾	Statutory Functions ▾																																																
<table border="1"> <tr> <td>Assessment/Adjudication</td> <td>Quick Links</td> <td>My Tasks</td> <td>Cause List</td> <td>Demand and Collection Register</td> <td>Recovery</td> </tr> <tr> <td>Determination of tax(Fraud/Other)-DRC07</td> <td></td> <td></td> <td></td> <td>Intimation of Voluntary Payment</td> <td></td> </tr> <tr> <td>General Penalty</td> <td></td> <td></td> <td></td> <td>Assessment of unregistered persons</td> <td></td> </tr> <tr> <td>Assessment of Non-filers of Returns</td> <td></td> <td></td> <td></td> <td>Determination of tax(Fraud/Other)</td> <td></td> </tr> <tr> <td>Rectification of Orders</td> <td></td> <td></td> <td></td> <td>Summary Assessment</td> <td></td> </tr> <tr> <td>Provisional Attachment</td> <td></td> <td></td> <td></td> <td>Restoration of Provisional Attachment</td> <td></td> </tr> <tr> <td><b>Tax collected but not deposited</b></td> <td></td> <td></td> <td></td> <td>Scrutiny of Returns</td> <td></td> </tr> <tr> <td>Provisional Assessment</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>						Assessment/Adjudication	Quick Links	My Tasks	Cause List	Demand and Collection Register	Recovery	Determination of tax(Fraud/Other)-DRC07				Intimation of Voluntary Payment		General Penalty				Assessment of unregistered persons		Assessment of Non-filers of Returns				Determination of tax(Fraud/Other)		Rectification of Orders				Summary Assessment		Provisional Attachment				Restoration of Provisional Attachment		<b>Tax collected but not deposited</b>				Scrutiny of Returns		Provisional Assessment					
Assessment/Adjudication	Quick Links	My Tasks	Cause List	Demand and Collection Register	Recovery																																																
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Provisional Attachment				Restoration of Provisional Attachment																																																	
<b>Tax collected but not deposited</b>				Scrutiny of Returns																																																	
Provisional Assessment																																																					

4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN/Case ID, GSTIN, Status** or Period From and Period To Date.

**Note:** You must enter data in at least one field to proceed.

## Status

Select ▼

Select

Order for creation of demand issued

Pending for action by tax officer

Pending for reply by taxpayer

Order for dropping proceedings issued

Reminder No. 1 issued

Reminder No. 2 issued

Reminder No. 3 issued

Reply furnished, pending for order by tax officer

Reply not furnished, pending for order

Time limit for issuance of order Expired

5. Click the **SEARCH** button.

Dashboard > Tax collected but not deposited > Case Detail English

Search SUO MOTO PROCEEDING

ARN

Enter ARN


GSTIN

Enter GSTIN


Status

Select ▼

From Date

DD/MM/YYYY 

To Date

DD/MM/YYYY 

SEARCH

6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.

Dashboard > Tax collected but not deposited > Case Detail English

## Search

**SUO MOTO PROCEEDING**

**ARN**  
Enter ARN

**GSTIN**  
Enter GSTIN

**Status**  
Pending for action by tax officer ▼

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

**SEARCH**

ⓘ All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

**List of Application/Case Reference Numbers (ARNs)**

ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD181018000003V	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	03/10/2018	Pending for action by tax officer
AD1809180000563	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	20/09/2018	Pending for action by tax officer

7. **Tax collected but not deposited** Case Detail page is displayed. From this page, you can initiate proceedings for conducting Assessment/ Adjudication by operating on the tabs provided at the left-hand side of the page: NOTICES, REPLIES, PROCEEDINGS, ORDERS and REFERENCES.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id	GSTIN/UTIN/Temporary Id	Date of Application/Case Creation	Status
AD181018000003V	18AJIPA1572EABZ	03/10/2018	Pending for action by tax officer

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

**ADD NOTICE**

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
No Records Found					

[Go back to the Main Menu](#)

## B. Issue Notice to the Taxpayer

To issue notice to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **SCN u/s 76 and GST DRC-01**.

Dashboard > Tax collected but not deposited > Case Detail
English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE +  
SCN u/s 76 and GST DRC-01  
REMINDER  
ADJOURNMENT

Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
No Records Found				

3. The **SCN** page is displayed. The **Type and Section Number** fields are auto-populated.

**Note:** Before issuing the notice, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

Goods and Services Tax

Skip to Main Content

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A<sup>-</sup>

Nurul MOHAMADBAI SAIYED

Delhi, Delhi

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Dashboard

Registration

Payments

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Help

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Refund

Statutory Functions

Dashboard

Tax collected but not deposited

Case Detail

English

ARN/Case Id

AD070918000030K

GSTIN/UIN/Temporary Id

07AJIPA1572E01X

Date of Application/Case Creation

20/09/2018

Status

Pending for action by tax officer

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

Type

SCN u/s 76 and GST DRC-01

Section Number

76

Reference Number

Reference Number

Generate Reference Number

Is Personal Hearing Required ?

Due Date to Reply

DD/MM/YYYY

Financial Year

2017-2018

Act/ Rules Provisions

Act/ Rules Provisions

Overall Tax Period

From

JUL

2017

To

OCT

2017

Tax Period

From

Month

Year

To

Month

Year

Tax Rate(%)

Turnover (₹)

Act

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

Note: Preview and Proceed will be available only after filling the mandatory fields

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Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
- Note:** Taxpayers with temporary ID cannot reply to notice and personal hearing is mandatory for them.
- Select the **Personal Hearing Date** using the calendar.
- Select the **Personal Hearing Time**.
- In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
- Select the **Due Date to reply** using the calendar.
- In the **Act/ Rules Provisions** field, enter the name of the act or rule provision.
- Select the **From** and **To** drop-down lists of the Tax period field.

12. Scroll to the right and enter the tax details.

Overall Tax Period <span style="color: red;">*</span>			
From		To	
JUL ▼	2017 ▼	OCT ▼	2017 ▼

Tax /Cess (₹) <span style="color: red;">*</span>	Interest (₹)	Penalty (₹)	Others (₹)	Total (₹)
5000.00				

13. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.

**Attachments \***

No file chosen

ⓘFile with PDF or JPEG format is only allowed  
 ⓘMaximum 4 files and 5 MB for each file allowed

14. Click **PREVIEW** and a system-generated draft notice of personal hearing gets downloaded into your machine as displayed.

Goods and Services Tax

Skip to Main Content

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Nurul MOHAMADBHAI SAYED

Delhi, Delhi

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Dashboard

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Tax collected but not deposited

Case Detail

English

ARN/Case Id

AD070918000030K

GSTIN/UIN/Temporary Id

07AJIPA1572E01X

Date of Application/Case Creation

20/09/2018

Status

Pending for action by tax officer

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

Type

SCN u/s 76 and GST DRC-01

Section Number

76

Reference Number

ZAO710180001760

Generate Reference Number

Is Personal Hearing Required ?

Due Date to Reply

09/10/2018

Financial Year

2017-2018

Act/ Rules Provisions

Act/ Rules Provisions

Overall Tax Period

From		To	
JUL	2017	OCT	2017

Tax Period

From		To		Tax Rate(%)	Turnover (₹)	Act
JUL	2017	JUL	2017	5	6666	IGST

ADD

Attachments

Choose File No file chosen

Doc1.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

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Site Last Updated on 06/11/2016 01:45 AM

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Click Here to Report a Problem or call 0124-4479900/6230700

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Top

15. Check the system-generated draft notice carefully to rule out any discrepancy.

Office of Assistant Commissioner  
Jurisdiction: Delhi  
State/UT: Delhi

Reference No : ZA0710180001760

Date: 08/10/2018

To

GSTIN/ID: 07AJIPA1572E01X  
Name: ANGAD JASBIRSINGH ARORA  
Address : 1, MG, ECITY, Central Delhi, Delhi, 110019

Tax Period : JUL 2017 - OCT 2017

F.Y: 2017-2018

Show Cause Notice under section 76

It has come to my notice that you have collected the amount representing as tax under GST Acts but you have not paid the said amount to Government for the reasons mentioned in annexure for the aforesaid tax period.

Therefore, you are directed to furnish a reply along with supporting documents as evidence in support of your claim by the date mentioned in table below.

You may appear before the undersigned for personal hearing either in person or through authorized representative for representing your case on the date, time and venue, mentioned in table below, if any.

Please note that besides tax, you are also liable to pay interest and penalty in accordance with the provisions of the Acts and details of the same are available at the end of the notice.

Details of personal hearing etc.

Sr. No.	Description	Particulars
1	Section under which show cause notice is issued	76
2	Date by which reply has to be submitted	09/10/2018
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Demand Details:-

(Amount in Rs.)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	5	6,666.00	JUL 2017	JUL 2017	IGST	Karnataka	333.30	0.00	0.00	0.00	333.30
Total							333.30	0.00	0.00	0.00	333.30

16. Go back to the Notice page. Click **PROCEED** button.

Goods and Services Tax

Skip to Main Content

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Delhi, Delhi

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Tax collected but not deposited

Case Detail

English

ARN/Case Id

AD070918000030K

GSTIN/UTIN/Temporary Id

07AJIPA1572E01X

Date of Application/Case Creation

20/09/2018

Status

Pending for action by tax officer

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

Type

SCN u/s 76 and GST DRC-01

Section Number

76

Reference Number

ZA0710180001760

Generate Reference Number

Indicates mandatory fields

MIS Report

Tax Liability

Tax Return History

Is Personal Hearing Required ?

Due Date to Reply

09/10/2018

Financial Year

2017-2018

Act/ Rules Provisions

Act/ Rules Provisions

Overall Tax Period

From		To	
JUL	2017	OCT	2017

Tax Period

From		To		Tax Rate(%)	Turnover (₹)	Act
JUL	2017	JUL	2017	5	6666	IGST

ADD

Attachments

Choose File No file chosen

Doc1.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

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Site Last Updated on 06/11/2016 01:45 AM

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Click Here to Report a Problem or call 0124-4479900/6230700


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Top

17. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000030K	08/10/2018	07AJIPA1572EO1X



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

[ISSUE WITH DSC](#)

18. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

[OK](#)

19. The updated **Case Detail** page is displayed, with the table containing the record of the personal hearing just issued and the **Status** updated to "Pending for Reply by Taxpayer". Also, system would send the intimation to the Taxpayer via email and SMS, and make this personal hearing notice available on the Taxpayer's dashboard.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD070918000030K	07AJIPA1572EO1X	20/09/2018	Pending for reply by taxpayer

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

[ADD NOTICE +](#)

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
SCN u/s 76 and GST DRC-01	ZA0710180001760	08/10/2018	09/10/2018	76	<a href="#">Doc1.pdf</a> <a href="#">TCND_NOTICE_ZA0710180001760_20181008123757.p</a>

[Go back to the Main Menu](#)

## C. View Replies furnished by the Taxpayer

To view replies submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer.
2. Click the documents in the **Attachments** section to download and ascertain their contents.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000032G</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reply furnished, pending for order by tax officer</b>
---------------------------------------	--	--	--

NOTICES

**REPLIES**

PROCEEDINGS

ORDERS

REFERENCES

Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
REPLY	ZA070918000088G	20/09/2018	N	ADJND_REPLY__ZA070918000088G20180920055552.pdf

[Go back to the Main Menu](#)

## D. Issue an Adjournment, if needed

To update adjournment details, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

ADD NOTICE ▾

SCN u/s 76 and GST DRC-01

REMINDER

**ADJOURNMENT**

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
0180001760	08/10/2018	09/10/2018	76	Doc1.pdf TCND_NOTICE_ZA0710180001760_20181008123757.p

3. The **ADJOURNMENT** page is displayed.

Dashboard > Tax collected but not deposited > Case Detail
English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UTN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

Type
Section Number\*
Reference Number\*

ADJOURNMENT
76
Reference Number

Generate Reference Number

Is Personal Hearing Required ? ☐

Due Date to Reply\*

DD/MM/YYYY

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed
Maximum 4 files and 5 MB for each file allowed

BACK

ISSUE

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
6. Select the **Personal Hearing Date** using the calendar.
7. Select the **Personal Hearing Time**.
8. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
9. Select the **Due Date to reply** using the calendar.
10. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing adjournment.
11. Click **ISSUE** button.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD070918000030K	07AJIPA1572E01X	20/09/2018	Pending for reply by taxpayer

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

\* indicates mandatory fields

**Type**  
ADJOURNMENT

**Section Number\***  
76

**Reference Number\***  
ZA071018000178W  
[Generate Reference Number](#)

**Is Personal Hearing Required ?** ☒

**Personal Hearing Date\***  
DD/MM/YYYY

**Personal Hearing Time\***  
HH:MM

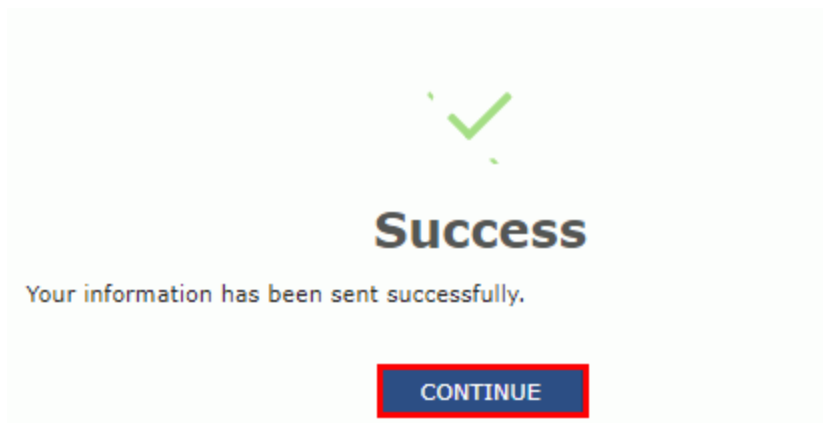
**Venue\***  
Max 200 char

**Due Date to Reply\***  
DD/MM/YYYY

**Attachments**  
[Choose File](#) No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK **ISSUE**

12. A success message is displayed. Click **CONTINUE** button.



13. The updated **Case Detail** page is displayed, with the table containing the record of the adjournment just issued. Also, system would send the intimation to the Taxpayer via email and SMS, and make this adjournment notice available on the Taxpayer's dashboard.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD070918000030K	07AJIPA1572E01X	20/09/2018	Pending for reply by taxpayer

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
ADJOURNMENT	ZA071018000178W	08/10/2018	10/10/2018	76	-NA-
SCN u/s 76 and GST DRC-01	ZA0710180001760	08/10/2018	09/10/2018	76	<a href="#">Doc1.pdf</a> <a href="#">TCND_NOTICE_ZA0710180001760_201810081237</a>

[Go back to the Main Menu](#)

## E. Issue a Reminder, if needed

To issue a reminder to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*SCN/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD070918000030K	07AJIPA1572E01X	20/09/2018	Pending for reply by taxpayer

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE +

SCN u/s 76 and GST DRC-01  
**REMINDER**  
ADJOURNMENT  
SCN u/s 76 and GST DRC-01

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
071018000178W	08/10/2018	10/10/2018	76	-NA-
0710180001760	08/10/2018	09/10/2018	76	<a href="#">Doc1.pdf</a> <a href="#">TCND_NOTICE_ZA0710180001760_201810081237</a>

3. The **REMINDER** page is displayed.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

**Type**

REMINDER

**Section Number\***

76

**Reference Number\***

Reference Number

[Generate Reference Number](#)

**Is Personal Hearing Required ?** ☐

**Due Date to Reply\***

DD/MM/YYYY

**Reminder No.\***

Select

**Attachments**

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
- Select the **Personal Hearing Date** using the calendar.
- Select the **Personal Hearing Time**.
- In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
- Select the **Due Date to reply** using the calendar.
- Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing adjournment.
- Select the **Reminder Number** from the drop-down list. You can issue maximum of 3 reminders to the taxpayer.
- Click **PREVIEW** and a system-generated draft notice of personal hearing gets downloaded into your machine as displayed.

Dashboard > Tax collected but not deposited > Case Detail

English

ARN/Case Id AD070918000030K	GSTIN/UIN/Temporary Id 07AJIPA1572E01X	Date of Application/Case Creation 20/09/2018	Status Pending for reply by taxpayer
--------------------------------	---	---	---

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

Type

REMINDER

Section Number\*

76

Reference Number\*

Reference Number

Generate Reference Number

Is Personal Hearing Required ? ☒

Personal Hearing Date \*

DD/MM/YYYY

Personal Hearing Time \*

HH:MM

Venue\*

Max 200 char

Due Date to Reply \*

DD/MM/YYYY

Reminder No. \*

Select

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

13. Check the system-generated draft reminder carefully to rule out any discrepancy.

Office of Assistant Commissioner  
Jurisdiction: Delhi, State/UT: Delhi

Reminder - 1

Reference No: ZA071018000179U

Date: 08/10/2018

To  
GSTIN/ID: 07AJPA1572EO1X  
Name: ANGAD JASBIRSINGH ARORA  
Address : 1, MG, ECITY, Central Delhi, Delhi, 110019

SCN Reference No: ZA0710180001760

Date: 08/10/2018

Previous reminder reference no:NA

Dated: NA

**Reminder**

With reference to the show cause notice referred above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.

You are once again requested to furnish the reply by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.

Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	09/10/2018
2.	Date of Personal Hearing	NA
3.	Time of Personal Hearing	NA
4.	Venue where Personal Hearing will be held	NA

Signature  
Name: Nurul MOHAMADBHAI SAIYED  
Designation: Assistant Commissioner  
Jurisdiction: Delhi

14. Click **PROCEED** button.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD070918000030K	07AJIPA1572EO1X	20/09/2018	Pending for reply by taxpayer

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

\* indicates mandatory fields

**Type**

REMINDER

**Section Number\***

76

**Reference Number\***

ZA071018000179U

[Generate Reference Number](#)

**Is Personal Hearing Required ?** ☐

**Due Date to Reply\***

09/10/2018

**Reminder No.\***

1

**Attachments**

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed


Maximum 4 files and 5 MB for each file allowed

[BACK](#)
[PREVIEW](#)
[PROCEED](#)

15. Click the **ISSUE WITH DSC** button.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000030K	08/10/2018	07AJIPA1572EO1X



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? Click here for help

[ISSUE WITH DSC](#)

16. A success message is displayed. Click **CONTINUE** button.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

17. The updated **NOTICES** tab is displayed, with the record of the issued Reminder and with the **Status** updated to "**Reminder No.1 issued**". . Also, system would send the intimation to the Taxpayer via email and SMS, and make this adjournment notice available on the Taxpayer's dashboard.

**Note:** You can issue upto three reminders only against a particular case.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD070918000030K	07AJIPA1572EO1X	20/09/2018	Reminder No. 1 Issued

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
REFERENCES

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
REMINDER	ZA071018000179U	08/10/2018	09/10/2018	76	TCND_REMINDER_ZA071018000179U_201810080
ADJOURNMENT	ZA071018000178W	08/10/2018	10/10/2018	76	-NA-
SCN u/s 76 and GST DRC-01	ZA0710180001760	08/10/2018	09/10/2018	76	Doc1.pdf TCND_NOTICE_ZA0710180001760_2018100812

[Go back to the Main Menu](#)

## F. Add Personal Hearing Proceedings

To add details of personal hearing, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab if it is not selected by default.
2. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

ADD PROCEEDINGS ▾

PERSONAL HEARING

Proceeding for the day

Attachments

No Records Found

3. The **PROCEEDINGS** page is displayed.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

Type

PERSONAL HEARING

Date\*

DD/MM/YYYY

Proceeding for the day\*

Proceeding for the day

Attachments

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

• indicates mandatory fields

BACK SUBMIT

4. Select the Date of personal hearing using the calendar.
5. In the **Proceeding for the day** field, enter the details of the proceedings recorded.
6. Click **Choose File** to upload the document(s) related to personal hearing from your machine.
7. Click **SUBMIT** button.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

**Type**

PERSONAL HEARING

**Date\***

DD/MM/YYYY

\* indicates mandatory fields

**Proceeding for the day\***

Proceeding for the day

**Attachments**

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

[BACK](#) [SUBMIT](#)

8. The updated **Case Detail** page is displayed, with the table containing the record of the proceedings.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
REFERENCES

[ADD PROCEEDINGS](#)

Type	Date	Proceeding for the day	Attachments
PERSONAL HEARING	08/10/2018	Proceedings recorded	-NA-

[Go back to the Main Menu](#)

## G. Upload Communication

To upload any references for communication, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**REFERENCES**

ADD REFERENCE ▾  
**COMMUNICATION**  
REFERENCES OF CASE

Communication	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found				

3. The **Communication** page is displayed.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**REFERENCES**

**Type**

COMMUNICATION

**Notice/Order/Reminder Reference Number** \*

Select Reference Number ▾

**Type of Communication** \*

Select Type ▾

**Communication Date** \*

DD/MM/YYYY

**Attachments**

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

\* indicates mandatory fields

4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.

5. Select the **Type of Communication** from the drop-down list.

**Type of Communication** \*

Select Type ▾

Select Type

POST

SPECIAL MESSENGER

6. Select the **Communication Date** using the calendar.

7. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

8. Click the **SUBMIT** button.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

**Type**

COMMUNICATION

**Notice/Order/Reminder Reference Number\***

ZA0710180001760

**Type of Communication\***

Select Type

**Communication Date\***

DD/MM/YYYY

**Attachments**

**Choose File** No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

**Issue Date\***

08/10/2018

BACK

SUBMIT

9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

ADD REFERENCE

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
COMMUNICATION	POST	-NA-	ZA0710180001760	08/10/2018	-NA-

[Go back to the Main Menu](#)

## H. Upload References of Case

To upload any references for case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id  
**AD070918000030K**

GSTIN/UIN/Temporary Id  
**07AJIPA1572EO1X**

Date of Application/Case Creation  
**20/09/2018**

Status  
**Reminder No. 1 Issued**

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**REFERENCES**

**ADD REFERENCE**

COMMUNICATION  
**REFERENCES OF CASE**

Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
POST	-NA-	ZA0710180001760	08/10/2018	-NA-

3. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

4. Click the **SUBMIT** button.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id  
**AD070918000030K**

GSTIN/UIN/Temporary Id  
**07AJIPA1572EO1X**

Date of Application/Case Creation  
**20/09/2018**

Status  
**Reminder No. 1 Issued**

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**REFERENCES**

**Type**

REFERENCES OF CASE

**Date** • indicates mandatory fields

08/10/2018

**Attachments**

**Choose File** No file chosen

• File with PDF or JPEG format is only allowed

• Maximum 4 files and 5 MB for each file allowed

**BACK** **SUBMIT**

5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**REFERENCES**

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	-NA-	08/10/2018	Doc1.pdf
COMMUNICATION	POST	-NA-	ZA0710180001760	08/10/2018	-NA-

[Go back to the Main Menu](#)

## I (1). Issue Assessment Order and Summary in Form GST DRC-07

To issue Assessment Order and summary in Form GST DRC-07, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **Assessment order and GST DRC-07**.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD0710180000012</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EL5S</b>	Date of Application/Case Creation <b>01/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER ▾

DROP PROCEEDING  
**Assessment order and GST DRC-07**

Order Number	Order Date	Section	Attachments
No Records Found			

3. The **Assessment Order** page is displayed.

ARN/Case Id <b>AD0710180000012</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EL5S</b>	Date of Application/Case Creation <b>01/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

Order Details

Details of Goods and Services

Details of Demand

Attach Documents

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

• indicates mandatory fields

**Type**

**Order Number** •  
  
[Generate Reference Number](#)

**Act/ Rules Provisions**

**SCN Ref No** •

**Date Of SCN** •

**Due Date Of Payment** •

**Section Number** •

**Financial Year** •

Tax Period •			
From		To	
<input type="text" value="AUG"/>	<input type="text" value="2017"/>	<input type="text" value="AUG"/>	<input type="text" value="2017"/>

**Issue Involved** •  
 ▼

#### 4 (a). Order tab

- 4.1 Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- 4.2. Enter the name of Acts or Rules provisions.
- 4.3. Select the due date of payment using the calendar.
- 4.4. Click **CONTINUE**.

ARN/Case Id <b>AD0710180000012</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EL5S</b>	Date of Application/Case Creation <b>01/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES
REPLIES
PROCEEDINGS
<b>ORDERS</b>
REFERENCES

Order Details

Details of Goods and Services

Details of Demand

Attach Documents

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)

Details for summary of order to be filled up by Officer

**Type**

Assessment order and GST DRC-07

**Order Number** \*

ZA0710180001827

Generate Reference Number

**Act/ Rules Provisions**

Act/ Rules Provisions

**SCN Ref No** \*

ZA071018000070E

**Date Of SCN** \*

03/10/2018

**Due Date Of Payment** \*

10/10/2018

**Section Number** \*

76

**Financial Year** \*

2017-2018

**Tax Period** \*

From		To	
AUG	2017	AUG	2017

**Issue Involved** \*

Tax collected but not deposited
 ▼

BACK

CONTINUE

#### 4 (b). Details of Goods and Services tab

4.5. Under Goods tab, in the **Search HSN Chapter** field, enter the HSN Code. HSN Code is successfully added.

ARN/Case Id <b>AD0710180000012</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EL55</b>	Date of Application/Case Creation <b>01/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

**Order Details**

Details of Goods and Services

Details of Demand

Attach Documents

MIS Report  
 Tax Liability  
 Tax Return History

Details for summary of order to be filled up by Officer

Description of Goods/Services
 

Goods
Services

Search HSN Chapter

S.No	HSN	Description	Action
1	1201	SOYA BEANS, WHETHER OR NOT BROKEN	<div style="background-color: #c00000; color: white; padding: 2px 5px; border: 1px solid #ccc;">DELETE</div>

BACK

CONTINUE

- 4.6. Under Services tab, in the **Search SAC** field, enter the SAC Code. SAC Code is successfully added.
- 4.7. Click **CONTINUE**.

ARN/Case Id <b>AD0710180000012</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EL55</b>	Date of Application/Case Creation <b>01/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

PROCEEDINGS

ORDERS

REFERENCES

**Order Details**

Details of Goods and Services

Details of Demand

Attach Documents

MIS Report  
 Tax Liability  
 Tax Return History

Details for summary of order to be filled up by Officer

Description of Goods/Services
 

Goods
Services

Search SAC

S.No	SAC	Description	Action
1	995411	Construction services of single dwelling or multi dwelling or multi-storied residential buildings	<div style="background-color: #c00000; color: white; padding: 2px 5px; border: 1px solid #ccc;">DELETE</div>

BACK

CONTINUE

#### 4 (c). Details of Demand tab

- 4.8. Enter the details of demand like the tax rate, turnover, Place of Supply, relevant Act, tax interest etc.
- 4.9. Scroll to the right to enter tax details.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD0710180000012</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EL5S</b>	Date of Application/Case Creation <b>01/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

Order Details
 Details of Goods and Services
 Details of Demand
 Attach Documents

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

Details of Demand

Tax Period				Tax Rate(%)	Turnover (₹)	Act
From		To				
Month	Year	Month	Year			

ADD

BACK CONTINUE

- 4.10. Enter the tax, interest, penalty and other details.
- 4.11. Click the **ADD** button to insert more information in case of goods/services having more than one tax rates, place of supply, etc.
- 4.12. Click **CONTINUE**.



5. The summary of the order is downloaded in PDF format.

Office of : Assistant Commissioner  
Jurisdiction : Delhi, State/UT : Delhi

Reference No. : ZA0710180001827  
To  
GSTIN/ID : 07AJPA1572EL5S  
Name : ANGAD JASBIRSINGH ARORA  
Address : 4, daf, fds, North Delhi, Delhi, 110007  
SCN Reference No. : ZA071018000070E  
Tax Period : AUG 2017 - AUG 2017

Date : 08/10/2018  
Date : 03/10/2018  
F.Y. : 2017-2018

Order under section 76

A show cause notice referred to above was issued to you u/s 76 of the Act for reasons stated therein. On the basis of documents available with the department and information furnished by you, if any demand is created for the reasons attached in annexure.

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid separately.

Demand Details :-

(Amount in Rs.)

Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	5	56,666.00	AUG 2017	AUG 2017	IGST	Arunachal Pradesh	2,833.30	0.00	2,833.30	0.00	5,666.60
Total							2,833.30	0.00	2,833.30	0.00	5,666.60

You are hereby directed to make the payment by 10/10/2018 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature  
Name :  
Designation :  
Jurisdiction :

Nurul MOHAMADBHAI SAYED  
Assistant Commissioner  
Delhi

6. Click **PROCEED** button.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD0710180000012</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EL5S</b>	Date of Application/Case Creation <b>01/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

Order Details ✓
 Details of Goods and Services ✓
 Details of Demand ✓
 Attach Documents ✓

MIS Report  
Tax Liability  
Tax Return History

Details for summary of order to be filled up by Officer

**Attachments**

Choose File
No file chosen

Doc1.pdf

File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK
PREVIEW
**PROCEED**

7. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD0710180000012	08/10/2018	07AJIPA1572EL5S

## Warning

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Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

8. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

9. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued.

**Note:**

- Status of order is changed to "Order of creation of demand issued".
- Intimation of issue of order is sent to email id and SMS of taxpayer as well as order will appear at the dashboard of the taxpayer.
- Demand ID is created.
- Electronic liability register and DCR is updated with the demand specified in order.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD0710180000012</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EL55</b>	Date of Application/Case Creation <b>01/10/2018</b>	Status <b>Order for creation of demand issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER +

Type	Order Number	Order Date	Section Number	Attachments
Assessment order and GST DRC-07	ZA0710180001827	08/10/2018	76	Doc1.pdf DRC07_ORDER_ZA0710180001827_20181008033844.pdf

[Go back to the Main Menu](#)

## I (2). Drop Proceedings

To drop proceedings order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab.
2. Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER ▾  
**DROP PROCEEDING**  
Assessment order and GST DRC-07

Order Number	Order Date	Section	Attachments
No Records Found			

3. The **DROP PROCEEDING** page is displayed.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

Type  
DROP PROCEEDING

**Order Number\***  
Reference Number  
[Generate Reference Number](#)

**Act/ Rules Provisions**  
Act/ Rules Provisions

**SCN Ref No\***  
ZA0710180001760

**Date Of SCN\***  
08/10/2018

**Financial Year\***  
2017-2018

**Attachments\***  
 No file chosen  
• File with PDF or JPEG format is only allowed  
• Maximum 4 files and 5 MB for each file allowed

Note: Preview and Proceed will be available only after filling the mandatory fields

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

5. Enter the Name of Acts or Rules provisions.

6. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

**Type**

DROP PROCEEDING

**Order Number\***

ZA071018000180B

**Generate Reference Number**

**Act/ Rules Provisions**

Act/ Rules Provisions

**SCN Ref No\***

ZA0710180001760

**Date Of SCN\***


08/10/2018

**Financial Year\***

2017-2018

**Attachments\***

**Choose File** No file chosen

 Doc1.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK **PREVIEW** PROCEED

8. Check the system-generated draft order carefully to rule out any discrepancy.

**Office of : Assistant Commissioner**  
**Jurisdiction : Delhi, State/UT : Delhi**

Reference No. : ZA071018000180B Date : 08/10/2018

To

GSTIN/ID : 07AJIPA1572E01X  
Name : ANGAD JASBIRSINGH ARORA  
Address : 1, MG, ECITY, Central Delhi, Delhi, 110019

Tax period : JUL 2017 - OCT 2017 F.Y. : 2017-2018

SCN Reference No. : ZA0710180001760 Date : 08/10/2018

**Order for dropping the proceedings under section 76**

With reference to the above referred show cause notice issued to you for representing your case against the reasons stated in the Annexure attached thereto and on the basis of information available on record, the proceedings are hereby dropped for the reasons stated in the Annexure attached herewith.

Signature  
Name : Nurul MOHAMADBHAJ SAIYED  
Designation : Assistant Commissioner  
Jurisdiction : Delhi

9. Click **PROCEED** button.

Dashboard > Tax collected but not deposited > Case Detail English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572EO1X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

REFERENCES

Type

DROP PROCEEDING

Order Number\*

ZA071018000180B

Generate Reference Number

Act/ Rules Provisions

Act/ Rules Provisions

SCN Ref No\*

ZA0710180001760

Date Of SCN\*


08/10/2018

Financial Year\*

2017-2018

Attachments\*

Choose File No file chosen

  
Doc1.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK


PREVIEW

**PROCEED**

10. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD070918000030K	08/10/2018	07AJIPA1572EO1X



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard >
English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

12. The updated **Case Detail** page is displayed, with the table containing the record of the **DROP PROCEEDING** Order just issued and the **Status** updated to "**Order for dropping proceedings issued**".

Dashboard > Tax collected but not deposited > Case Detail
English

ARN/Case Id <b>AD070918000030K</b>	GSTIN/UIN/Temporary Id <b>07AJIPA1572E01X</b>	Date of Application/Case Creation <b>20/09/2018</b>	Status <b>Order for dropping proceedings issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Section Number	Attachments
DROP PROCEEDING	ZA0710180001819	08/10/2018	76	Doc1.pdf ADJND_DRPRC_ZA0710180001819_20181008031759.pdf

[Go back to the Main Menu](#)

# Provisional Assessment and Release of Security

## FAQs > Provisional Assessment and Release of Security

### 1. I am not getting Provisional Assessment link in my Dashboard. Why?

You may not have been assigned the role of Adjudicating Authority by the State Admin. Request your State Admin to allocate you the role of Adjudicating Authority. Once the role is assigned, you will be allocated Provisional Assessment link for further action.

Click [here](#) to learn about various roles available in Tax Officials Interface and how Admin can assign the role to Tax Officials.

### 2. What is Provisional Assessment?

If taxpayer is unable to determine either the value or tax rate or both for the goods/ services dealt in, then he/ she can file an application for provisional assessment to the Tax Official.

### 3. What are the steps involved in disposing the application for provisional assessment and release of security?

Steps for disposing the application for provisional assessment and release of security is explained below:

1. Filing of application for provisional assessment by taxpayer in Form GST ASMT-01
2. [Issue of notice for seeking additional information in Form GST ASMT-02](#)
3. Furnishing of reply by taxpayer in Form GST ASMT-03 to the notice issued in Form GST ASMT-02
4. [Issue of order accepting the Provisional Assessment in Form GST ASMT-04](#) prescribing security and bond therein or to [Reject the application](#)
5. Furnishing of security and bond by taxpayer in Form GST ASMT-06 & taxpayer to physically handover the Bank Guarantee and bond to Tax official
6. [Acceptance of security by Tax Officer](#), [Process of correction of security](#), [Resubmission of Security](#)
7. Taxpayer can start selling the goods or providing the services as per Provisional Assessment Order and pay the tax amount as per rate or valuation mentioned in Provisional Assessment Order.
8. After period of provisional assessment is over, [notice for seeking clarification in Form GST ASMT-06 to be issued to seek clarification for issue of final assessment order](#)
9. [Seeking extension of AC/JC for a period of six months if order is not issued within six months of issue of provisional order in Form GST ASMT-04](#)
10. [Further extension of Commissioner can be sought if order is not being issued within extended period](#)

11. [Issue of Final Assessment order in Form GST ASMT-07](#)
12. Taxpayer to apply for release of security in Form GST ASMT-08
13. [Tax officer to obtain approval of competent authority for release of security](#)
14. [Updation of internal communications](#)
15. [Upload additional documents or communication done with the taxpayer related to the case from time to time](#)
16. [Issue of order for release of security in Form GST ASMT-09](#)
17. Tax Official to physically handover the Bank Guarantee and bond to taxpayer

#### 4. How can I conduct provisional assessment initiated by a taxpayer?

To dispose the application for provisional assessment, perform following steps:

##### 1. Login and search Provisional Assessment cases

- 1.1. Log into the GST Back Office Portal and navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment** option.
- 1.2. Enter the search criteria and based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act upon.
- 1.2. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > APPLICATIONS** to view the application/ information and its attachments in PDF mode.

##### 2. Issue Additional Information Notice GST ASMT-02 for Provisional Assessment

- 2.1. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > NOTICES > ADDITIONAL INFORMATION GST ASMT-02** to issue notice to taxpayer asking for any additional information, if required.

##### 3. Issue Provisional Assessment order / Rejection Order

- 3.1. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > REPLIES** > to view reply from the taxpayer.
- 3.2. Upon receipt of reply from taxpayer, navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > ORDERS > PROVISIONAL ASSESSMENT ORDER GST ASMT-04** to issue the order of provisional assessment in Form GST ASMT-04.  
**OR**
- 3.3. Upon receipt of reply from taxpayer or non-reply, navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > ORDERS > REJECTION ORDER** to reject the order.

##### 4. Accept the furnished security

- 4.1. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > SECURITY** to view the security furnished by the taxpayer.
- 4.2. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > ORDERS > PROVISIONAL FURNISHED SECURITY MODIFIED** to modify the security furnished by the taxpayer, if required.
- 4.3. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > ORDERS > PROVISIONAL FURNISHED SECURITY RESUBMIT** to resubmit the security furnished by the taxpayer, if required.
- 4.4. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > ORDERS > PROVISIONAL FURNISHED SECURITY ACCEPT** to accept the security furnished by the taxpayer.

## 5. Issue Additional Information Notice GST ASMT-06 for Final Assessment

- 5.1. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > NOTICES > ADDITIONAL INFORMATION GST ASMT-06** to issue notice to taxpayer for any additional information, if required.
- 5.2. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > REPLIES** > to view reply from the taxpayer.
- 5.3. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > NOTICES > REMINDER** to issue reminder to taxpayer, if required.
- 5.4. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > NOTICES > ADJOURNMENT** to issue adjournment to taxpayer, if required.
- 5.5. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > PROCEEDINGS** to add proceeding details.

## 6. Upload Internal Communication

- 6.1. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > INTERNAL COMMUNICATION** to upload communication sent for approval of extension of limitation period for issuing Final assessment Order.
- 6.2. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > INTERNAL COMMUNICATION** to upload the clarification email from Commissioner/ Competent authority or AC/JC.
- 6.3. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > INTERNAL COMMUNICATION** to upload the approval email from Commissioner/ Competent authority or AC/JC.
- 6.4. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > INTERNAL COMMUNICATION** to upload the rejection email from Commissioner/ Competent authority or AC/JC.

## 7. Issue provisional assessment order / Rejection Order

- 7.1. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > ORDERS > FINAL ASSESSMENT ORDER GST ASMT-07** to issue the final assessment order GST ASMT-07.  
**OR**
- 7.2. Upon receipt of reply from taxpayer or non-reply, navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > ORDERS > REJECTION ORDER** to reject the order.

## 8. Issue Additional Information Notice for Release of Security

- 8.1. Upon receiving application from taxpayer for release of security, navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > NOTICES > ADDITIONAL INFORMATION FOR RELEASE OF SECURITY** to issue notice for additional information for release of security to the taxpayer, if required.

## 9. Upload Internal Communication

- 6.1. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > INTERNAL COMMUNICATION** to upload communication sent for approval to issue release order .
- 6.2. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > INTERNAL COMMUNICATION** to upload the clarification email from Commissioner/ Competent authority or AC/JC.
- 6.3. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > INTERNAL COMMUNICATION** to upload the approval email from Commissioner/ Competent authority or AC/JC.
- 6.4. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > INTERNAL COMMUNICATION** to upload the rejection email from Commissioner/ Competent authority or AC/JC.

## 10. Release of Security

- 10.1. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > ORDERS > RELEASE OF SECURITY GST ASMT-09** to issue the security release order.  
**OR**
- 10.2. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > ORDERS > ORDER OF REJECTION AGAINST RELEASE OF SECURITY** to reject the security release order.

## 5. From where can I issue notice to the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Detail > NOTICES** option.

## **6. From where can I view the reply filed by the taxpayers?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Detail > REPLIES** option.

## **7. From where can I view security details furnished by the taxpayers?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Detail > SECURITY** option.

## **8. From where can I issue orders to the taxpayers?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Detail > ORDERS** option.

## **9. From where can I add additional documents related to Case ID?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Detail > REFERENCES** option.

## **10. Does a taxpayer get any intimation about the notice or order issued to them?**

Taxpayer will get intimation about issuance of all notices and orders against his application through SMS and e-mail.

## **11. How many reminders do I need to issue to a taxpayer after the issue of SCN?**

After the issue of SCN, you can issue maximum 3 Reminders on the Portal. Once you have issued 3 Reminders, system would not allow you to send any other reminder.

## **12. By which date Provisional Assessment Order can be issued by a Tax Official?**

If Adjudicating Authority accepts the application for Provisional Assessment, then 'Provisional assessment order' should be issued within 90 days of filing application, to allow to pay tax on provisional basis and Tax Official can specify the amount of bond/ surety required to be furnished.

If Adjudicating Authority rejects the application, then order of rejection needs to be issued.

### **13. If Provisional Assessment Order is issued, does a taxpayer need to submit the security in offline mode?**

In case, application is accepted and provisional assessment order is issued, taxpayer needs to capture the details of security online on GST Portal and also submit it manually to the authority/ Tax Official (both online and offline) and can start making payment of tax on the value/tax rate on provisional basis as specified in the order.

### **14. By which date Final Assessment Order can be issued by Tax Official?**

Final assessment order needs to be issued within 6 months from date of issue of provisional order. Period of 6 months may be extended by Additional Commissioner /Joint Commissioner (AC/JC) for a further period not exceeding 6 months and by Commissioner/ Competent authority for such further period not exceeding 4 years.

### **15. What a taxpayer needs to do in case final assessment order determines higher rate/ value than provisionally assessed values?**

If final assessment order determines higher rate/ value than provisionally assessed values, then the taxpayer needs to deposit the differential tax along with applicable interest.

### **16. What a taxpayer needs to do in case final assessment order determines lower rate/ value than provisionally assessed values?**

If final assessment order determines lower rate/ value than provisionally assessed, then the taxpayer can apply for refund of the excess amount paid.

### **17. Is it mandatory to get approval from Commissioner/ Competent authority to issue the Final assessment order?**

No, it not mandatory to seek approval for issue of order. Approval of higher authorities is required only to seek extension of time for issue of final assessment order.

### **18. When can a taxpayer file for release of security?**

After finalization of provisional assessment process with the issue of final assessment order, taxpayer can file application for release of security. Tax Official will verify the request and check whether the purpose for which security was furnished has been accomplished.

If the purpose is not accomplished, an intimation will be sent to the taxpayer that security cannot be released and order for rejecting the application will be issued.

If purpose is accomplished, then release order will be issued after seeking approval of competent authority and Tax Official will handover the security to taxpayer.

## **19. What will happen after release of security?**

Once the security is released by Tax Official, online Release order will be generated and intimation of issue of order will be sent via email and SMS to taxpayer. Order will also be available at the dashboard of taxpayer for view, print and download.

## **20. Is it mandatory to get approval from Commissioner/ Competent authority to release the security?**

Yes, it is mandatory to get approval from Commissioner/ Competent authority to release the security. Approval request needs to be sent via email copy of which will be uploaded by Adjudicating Authority under INTERNAL COMMUNICATION tab.

## **21. What are the various statuses for Provisional Assessment?**

Various statuses for Provisional Assessment chosen by Tax Official are:

1. Pending for approval on extension: Status of ARN upon request sent to AC/JC or Commissioner/ Competent authority for approval of extension of time period of finalization of provisional assessment for finalizing it
2. Pending for clarification by tax officer on extension : Status of ARN if any clarification is sought by AC/JC or Commissioner/ Competent authority
3. Approval granted, pending for final order: Status of ARN if approval is granted for extension of time period by AC/JC or Commissioner/ Competent authority
4. Proposal for extension Rejected: Status of ARN if approval for extension of time period for finalization of provisional assessment is not granted by AC/JC or Commissioner/ Competent authority

Various statuses for Provisional Assessment updated automatically by GST Portal are:

1. Pending for action by tax officer: Status of ARN when application is in list of applications received for provisional assessment and is pending action at the end of tax official
2. Pending for reply by taxpayer: Status of ARN upon issue of notice to taxpayer to seek clarification and reply is awaited from him
3. Reply furnished, Pending for provisional order: Status of ARN upon reply received from taxpayer and case is pending for order at the end of tax official

4. Reply not furnished, pending for order: Status of ARN, if person does not attend PH/ furnish explanation on date specified in SCN or Extended date and case is pending for order at the end of tax official
5. Rejected: Status of ARN upon rejection of application by tax official
6. Provisional order issued, security pending: Status of ARN upon issue of provisional assessment order subject to furnishing of security by tax payer
7. Security furnished, pending approval: Status of ARN upon furnishing of security and case is pending for order at the end of tax official
8. Security furnished: Status of ARN if Adjudicating Authority accepts the security furnished by taxpayer
9. Security furnished: Status of ARN if Adjudicating Authority accepts the modified details of security furnished by taxpayer
10. Pending for re-submission of security: Status of ARN if A/A ask for re-submission of security to the taxpayer
11. Pending for final reply by taxpayer: Status of ARN upon issue of notice to taxpayer for final clarification for finalizing the provisional assessment
12. Reply furnished, pending for final order: Status of ARN upon reply received from taxpayer and case is pending for order at the end of tax official
13. Final order issued: Status of ARN upon finalization of provisional assessment by tax official on issuance of an order

## **22. What are the various statuses for Release of Security?**

Various statuses for Release of Security chosen by Tax Official are:

1. Pending for Approval on release: Status of ARN/Case id upon request sent to Commissioner/ Competent authority for approval
2. Pending for clarification by tax officer: Status of ARN/Case id if any clarification is sought by Commissioner/ Competent authority

Various statuses for Release of Security updated automatically by GST Portal are:

1. Pending for action by tax officer on Release: Status of ARN of applications received for withdrawal of security
2. Pending for reply by taxpayer on Release notice: Status of ARN upon issue of notice to taxpayer to seek clarification
3. Reply furnished, pending for order: Status of ARN upon reply received from taxpayer
4. Approval granted, pending for release order: Status of ARN/Case id if approval is granted by Commissioner/ Competent authority
5. Proposal for release rejected: Status of ARN/Case id if approval is not granted by Commissioner/ Competent authority
6. Order for release of security issued: Status of ARN/Case id upon issue of release order

7. Reply not furnished, pending for order: Status of ARN/ Case id and RFN, if person does not attend PH/ furnish explanation on date specified in SCN or Extended date

### **23. When are the various statuses for Release of Security to be selected by a Tax Official?**

As approval from Commissioner is in offline mode, Tax Official has to select the statuses for Release of Security. GST Portal will allow the Tax Official to issue release order if and only if the status is changed to 'Approval granted, pending for release order' in internal communication folder i.e. this status has been selected by Tax Official.

### **24. When can I ask the taxpayer to resubmit the furnished security?**

In case of any discrepancies in security furnished or for any other valid reason, you can issue order to resubmit the furnished security to the taxpayer.

### **25. What is the difference between Communication and References tab?**

Communication tab is used to upload documents which have been used to communicate to taxpayer offline.

References tab is used to upload additional documents or communication done with the taxpayer related to the case.

### **26. Who will update the status and upload e-mails received from Commissioner/ Competent authority in the Internal Communication tab?**

Adjudicating Authority needs to update the status and upload e-mails received from Commissioner/ Competent authority in the Internal Communication tab.

# Manual > Provisional Assessment and Release of Security

## How can I act on the provisional assessment cases?

Steps for disposing the application for provisional assessment and release of security is explained below:

1. Filing of application for provisional assessment by taxpayer in Form GST ASMT-01
2. [Issue of notice for seeking additional information in Form GST ASMT-02](#)
3. Furnishing of reply by taxpayer in Form GST ASMT-03 to the notice issued in Form GST ASMT-02
4. [Issue of order accepting the Provisional Assessment in Form GST ASMT-04](#) prescribing security and bond therein or to [Reject the application](#)
5. Furnishing of security and bond by taxpayer in Form GST ASMT-06 & taxpayer to physically handover the Bank Guarantee and bond to Tax official
6. [Acceptance of security by Tax Officer](#), [Process of correction of security](#), [Resubmission of Security](#)
7. Taxpayer can start selling the goods or providing the services as per Provisional Assessment Order and pay the tax amount as per rate or valuation mentioned in Provisional Assessment Order.
8. After period of provisional assessment is over, [Notice for seeking clarification in Form GST ASMT-06 for issue of final assessment order](#)
9. [Seeking extension of AC/JC for a period of six months if order is not issued within six months of issue of provisional order in Form GST ASMT-04](#)
10. [Further extension of Commissioner can be sought if order is not being issued within extended period](#)
11. [Issue of Final Assessment order in Form GST ASMT-07](#)
12. Taxpayer to apply for release of security in Form GST ASMT-08
13. [Tax officer to obtain approval of competent authority for release of security](#)
14. [Updation of internal communications](#)
15. [Upload additional documents or communication done with the taxpayer related to the case from time to time](#)
16. [Issue of order for release of security in Form GST ASMT-09](#)
17. Tax Official to physically handover the Bank Guarantee and bond to taxpayer

To act on the pending provisional assessment cases, in the role of Adjudicating Authority, perform following steps:

- A. [Searching for the pending Provisional Assessment cases](#)
- B. Take action using **APPLICATIONS** tab of Case Detail page: [View Submitted Application by the Taxpayer](#)
- C. Take action using **NOTICES** tab of Case Detail page: Issue Notice to the Taxpayer

- C (1). [Additional Information in Form GST ASMT-02](#)
  - C (2). [Issue a Reminder](#)
  - C (3). [Issue an Adjournment](#)
  - C (4). [Additional Information in Form GST ASMT-06](#)
  - C (4). [Additional Information for Release of Security](#)
- D. Take action using **REPLIES** tab of Case Detail page: [View Replies by the Taxpayer, if any](#)
- E. Take action using **PROCEEDINGS** tab of Case Detail page: [Add Personal Hearing Proceedings](#)
- F. Take action using **ORDERS** tab of Case Detail page: Issue Order
- F (1). [Issue Provisional Assessment Order in Form GST ASMT-04](#)
  - F (2). [Rejection Order](#)
  - F (3). [Furnished Security Modified](#)
  - F (4). [Furnished Security Resubmit](#)
  - F (5). [Furnished Security Accept](#)
  - F (6). [Final Assessment Order in Form GST ASMT-07](#)
  - F (7). [Release of Security in Form GST ASMT-09](#)
  - F (8). [Order of Rejection against Release of Security](#)
- G. Take action using **INTERNAL COMMUNICATION** tab of Case Detail page:
- G (1). [Upload Internal Communication before Provisional Assessment Order](#)
  - G (2). [Upload Internal Communication before Release of Security](#)
- H. Take action using **SECURITY** tab of Case Detail page: [View Security details](#)
- I. Take action using **REFERENCES** tab of Case Detail page:
- I (1). [Add Communication](#)
  - I (2). [Add Reference of Case](#)

-

**Click each hyperlink above to know more.**

## **A. Go to pending Provisional Assessment cases by searching for the ARN (Application Reference Number)/GSTIN/Status/Period**

To go to pending Provisional Assessment cases page, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment** option.

Dashboard	Registration ▾	Payments ▾	Services ▾	Help ▾	Grievances	Statutory Functions ▾	
Cause List	LUT	Assessment/Adjudication	Quick Links	My Tasks	Demand and Collection Register		
Determination of tax(Fraud/Other)-DRC07						Intimation of Voluntary Payment	
General Penalty						Assessment of unregistered persons	
Assessment of Non-filers of Returns						Determination of tax(Fraud/Other)	
Rectification of Orders						Summary Assessment	
Provisional Attachment						Restoration of Provisional Attachment	
Tax collected but not deposited						Scrutiny of Returns	
Provisional Assessment						Recommendations	

4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** or **Period From** and **Period To** Date.

**Note:** You must enter data in at least one field to proceed.

Select

Final order issued  
Security furnished  
Approval granted, pending for release order  
Application restored, provisional order pending  
Rejected  
Application for release of security Rejected  
Approval granted, pending for final order  
Proposal for extension Rejected  
Pending for approval on extension  
Pending for clarification by officer on extension  
Pending for Approval on release  
Security Modified, pending approval  
Order for release of security issued  
Provisional order issued, security pending  
Pending for action by tax officer  
Pending for approval  
Allowed by Appellate authority, security pending  
Pending for clarification by officer on release  
Pending for clarification on extension

5. Click the **SEARCH** button.

Dashboard > Provisional Assessment > Case Detail
English

## Search

**ARN**

**GSTIN**

**Status**

**From Date**

**To Date**

6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.

## Search

<b>ARN</b>	<b>GSTIN</b>		
<input type="text" value="Enter ARN"/>	<input type="text" value="07APIPS0052D410"/>		
<b>Status</b>	<b>From Date</b>	<b>To Date</b>	
<input type="text" value="Select"/>	<input type="text" value="DD/MM/YYYY"/>	<input type="text" value="DD/MM/YYYY"/>	
<b>SEARCH</b>			

All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

List of Application/Case Reference Numbers (ARNs)				
ARN	GSTIN	Applicant Name	Date Of Filing	Status
<a href="#">AD071018000048K</a>	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	16/10/2018	Pending for action by tax officer

7. **Provisional Assessment** Case Detail page is displayed. From this page, you can initiate proceedings for conducting provisional assessment by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, INTERNAL COMMUNICATION, SECURITY and REFERENCES.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

<b>APPLICATIONS</b>	<b>Type of Documents</b>	<b>View Documents</b>
NOTICES	Application for Provisional Assessment	<a href="#">View</a>
REPLIES		
PROCEEDINGS		
ORDERS		
INTERNAL COMMUNICATION		
SECURITY		
REFERENCES		

[Go back to the Main Menu](#)

## B. View Submitted Application by the Taxpayer

To view application/ document submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **APPLICATIONS** tab if it is not selected by default. This tab displays the entire application, in PDF mode, with all its attachments.
2. Click the **View** links under View Documents column to view the application/ information and its attachments in PDF mode.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id AD071018000048K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 16/10/2018	Status Pending for action by tax officer
<b>APPLICATIONS</b> NOTICES REPLIES PROCEEDINGS ORDERS INTERNAL COMMUNICATION SECURITY REFERENCES	<b>Type of Documents</b> Application for Provisional Assessment	<b>View Documents</b> <a href="#">View</a>	

[Go back to the Main Menu](#)

## C (1). Additional Information in Form GST ASMT-02

To issue notice for additional information from the taxpayer on the application filed, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Additional Information/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADDITIONAL INFORMATION GST ASMT-02**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000033V</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>12/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

ADD NOTICE ▾

ADDITIONAL INFORMATION GST ASMT-06

REMINDER

ADJOURNMENT

ADDITIONAL INFORMATION FOR RELEASE OF SECURITY

ADDITIONAL INFORMATION GST ASMT-02

Issue Date	Due Date to Reply / PH Date	Section	Attachments
No Records Found			

3. The **ADDITIONAL INFORMATION GST ASMT-02** page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000033V</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>12/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)

**Type**

ADDITIONAL INFORMATION GST ASI

**Section number\***

Section Number

☐ **Is Personal Hearing Required ?**

**Due Date to Reply\***

DD/MM/YYYY

**Attachments\***

Choose File

 No file chosen

📎File with PDF or JPEG format is only allowed

📎Maximum 4 files and 5 MB for each file allowed

**Reference Number\***

Reference Number

[Generate Reference Number](#)

**Act/ Rules Provisions**

Act/ Rules Provisions

1000 characters remaining

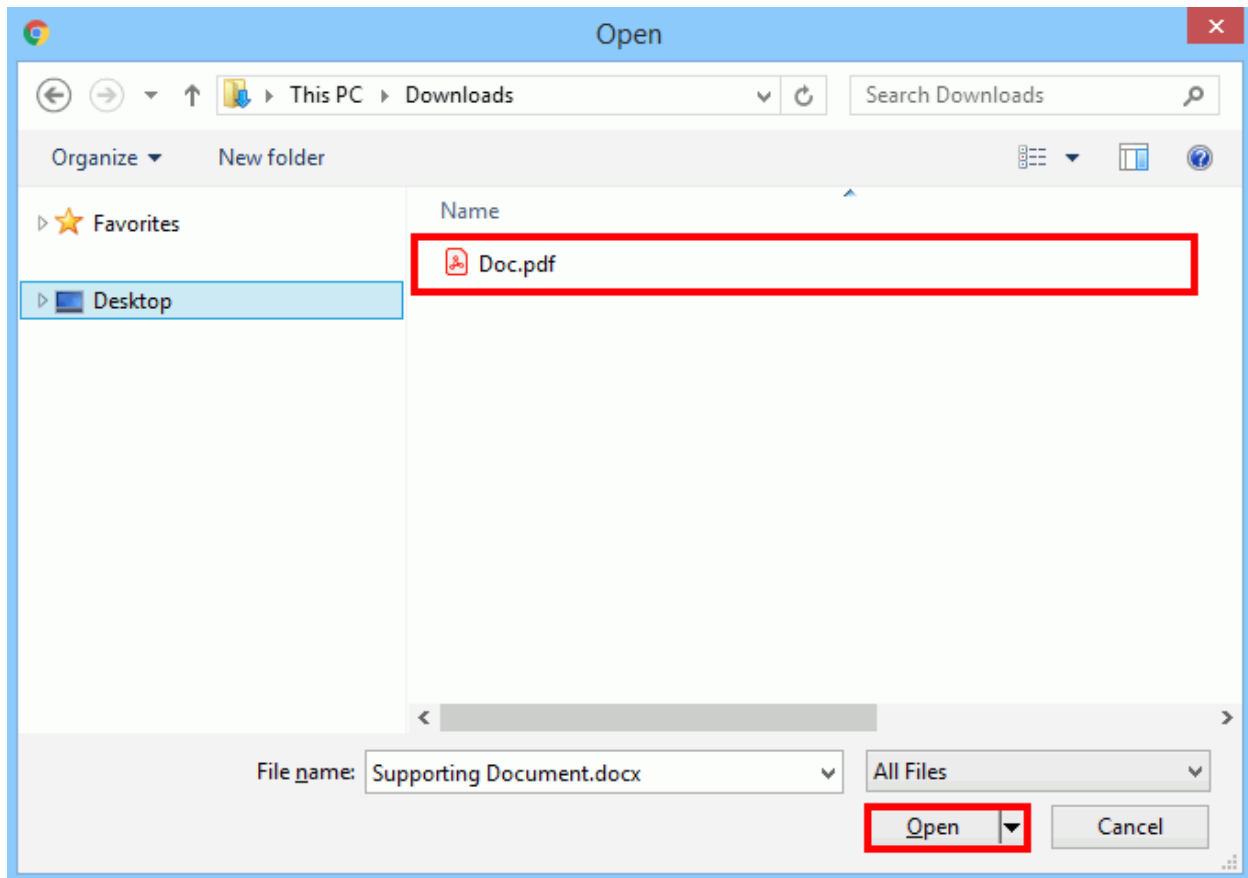
BACK

PREVIEW

PROCEED

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the Act or Rule provision detail.
6. In the **Section Number** field, enter the section number.
7. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
8. Select the **Personal Hearing Date** using the calendar.
9. Select the **Personal Hearing Time**.

10. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
11. Select the **Due Date to reply** using the calendar.
12. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
13. Select the relevant document and click the **Open** button.



Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000033V</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>12/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

MIS Report  
Tax Liability  
Tax Return History

**Type**  
ADDITIONAL INFORMATION GST ASI

**Reference Number**  
ZA0710180003071  
[Generate Reference Number](#)

**Section number**  
Section Number

**Act/ Rules Provisions**  
Act/ Rules Provisions  
1000 characters remaining

☒ **Is Personal Hearing Required ?**

**Personal Hearing Date**  
DD/MM/YYYY

**Personal Hearing Time**  
HH:MM

**Venue**  
Venue

**Due Date to Reply**  
DD/MM/YYYY

**Attachments**  
[Choose File](#) No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK
PREVIEW
PROCEED

13. Click **PREVIEW** and a system-generated draft notice of additional information gets downloaded into your machine as displayed.

14. Check the system-generated draft notice carefully to rule out any discrepancy.

**Form GST ASMT - 02**  
[See rule 98(2)]

Reference No : ZA0710180003071

Date : 18/10/2018

To

GSTIN/ Temporary ID : 07AIPS0052D410  
Name : NURUL MOHAMADBHAI SAIYED  
Address : 12, qw, ww, Central Delhi, Delhi, 110000

ARN : AD071018000033V

Date : 12/10/2018

**Notice for Seeking Additional Information / Clarification / Documents for Provisional Assessment**

Please refer to your application referred to above. While examining your request for provisional assessment, it has been found that the information/documents/ clarifications, as mentioned in attached annexure are required for processing the same.

You are, therefore, requested to provide the information /documents/ within the period /date mentioned in the table below from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date, your application is liable to be rejected without making any further reference to you.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Sr. No.	Particulars	Details
1	Section under which show cause notice is issued	32
2	Date by which reply has to be submitted	NA
3	Date of Personal Hearing	NA
4	Time of Personal Hearing	NA
5	Venue where Personal Hearing will be held	NA

Signature  
Name: Haripriya Santhanam  
Designation: Lower Division Clerks  
Jurisdiction: 100:Zone 9:Delhi

15. Go back to the Additional Information page. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000033V	07APIPS0052D410	12/10/2018	Pending for action by tax officer


APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
ADDITIONAL INFORMATION GST ASI

Section number  
60

☐ Is Personal Hearing Required ?

Due Date to Reply  
18/10/2018

Attachments  
Choose File No file chosen  
  
Doc.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Reference Number  
ZA0710180003071  
[Generate Reference Number](#)

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining


MIS Report  
Tax Liability  
Tax Return History

BACK PREVIEW PROCEED

16. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000033V	18/10/2018	07APIPS0052D410



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? Click here for help

ISSUE WITH DSC

17. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

18. The updated **Case Detail** page is displayed, with the table containing the record of the additional information just issued and the **Status** updated to "Pending for reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this additional information notice available on the Taxpayer's dashboard.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000033V	07APIPS0052D410	12/10/2018	Pending for reply by taxpayer

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD NOTICE ▾

Type	Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
ADDITIONAL INFORMATION GST ASMT-02	ZA07101800003071	18/10/2018	18/10/2018	60	Doc.pdf PA_AddtnlInfo_ZA07101800003071_2018101809555

[Go back to the Main Menu](#)

## C (2). Issue a Reminder

To issue a reminder to taxpayer who has neither replied to the SCN within time specified nor attended a personal hearing, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Additional Information/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for final reply by taxpayer</b>
---------------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD NOTICE +  
ADDITIONAL INFORMATION GST ASMT-06  
**REMINDER**  
ADJOURNMENT  
ADDITIONAL INFORMATION FOR RELEASE OF SECURITY  
ADDITIONAL INFORMATION GST ASMT-02

Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
10/2018	18/10/2018	60	<a href="#">Doc.pdf</a> <a href="#">PA_AddtnlInfo_ZA071018000295Y_2018101708233</a>

3. The **REMINDER** page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for final reply by taxpayer</b>
---------------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
REMINDER

Reference Number\*  
Reference Number  
[Generate Reference Number](#)

Notice Reference Number\*  
ZA071018000295Y

Date of RFN\*  
17/10/2018

Section number\*  
60

☐ Is Personal Hearing Required ?

Due Date to Reply\*  
DD/MM/YYYY

Reminder No.\*  
1

Attachments  
[Choose File](#) No file chosen  
 File with PDF or JPEG format is only allowed  
 Maximum 4 files and 5 MB for each file allowed

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)

BACK PREVIEW PROCEED

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In case, personal hearing is required, select the **Is Personal Hearing Required** checkbox.
- Select the **Personal Hearing Date** using the calendar.
- Select the **Personal Hearing Time**.

8. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
9. Select the **Due Date to reply** using the calendar.
10. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Pending for final reply by taxpayer

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

Type

REMINDER

Reference Number

ZA071018000296W

Generate Reference Number

Notice Reference Number

ZA071018000295Y

Date of RFN

17/10/2018

Section number

60

☒ Is Personal Hearing Required ?

Personal Hearing Date

DD/MM/YYYY

Personal Hearing Time

HH:MM

Venue

Venue

Due Date to Reply

DD/MM/YYYY

Reminder No.

1

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

MIS Report

Tax Liability

Tax Return History

BACK

PREVIEW

PROCEED

11. Click **PREVIEW** and a system-generated draft notice of reminder gets downloaded into your machine as displayed.
12. Check the system-generated draft reminder carefully to rule out any discrepancy.

Office of Lower Division Clerks  
Jurisdiction: 100:Zone 9:Delhi, State/UT: Delhi

Reminder - 1

Reference No: ZA071018000296W

Date: 17/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410  
Name : NURUL MOHAMADBHAI SAIYED  
Address : 12, qw, ww, Central Delhi, Delhi, 110000

SCN Reference No : ZA071018000295Y

Date : 17/10/2018

Previous reminder reference no : NA

Date : NA

Reminder

With reference to the show cause notice referred above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.

You are once again requested to furnish the reply by the date mentioned in table below. You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

You are also requested to bring documents mentioned in the attached annexure, if any relating to case on the date of hearing and other information called therein.

Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	18/10/2018
2.	Date of Personal Hearing	NA
3.	Time of Personal Hearing	NA
4.	Venue where Personal Hearing will be held	NA

Signature  
Name: Haripriya Santhanam  
Designation: Lower Division Clerks  
Jurisdiction: 100:Zone 9:Delhi

13. Go back to the reminder page. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for final reply by taxpayer</b>
---------------------------------------	--	--	--

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

MIS Report

Tax Liability

Tax Return History

Type

REMINDER

Reference Number

ZA071018000296W

[Generate Reference Number](#)

Notice Reference Number

ZA071018000295V

Date of RFN

17/10/2018

Section number

60

☐ Is Personal Hearing Required ?

Due Date to Reply

18/10/2018

Reminder No.

1

Attachments

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

14. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000048K	17/10/2018	07APIPS0052D410

## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

ISSUE WITH DSC

15. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

16. The updated **Case Detail** page is displayed, with the table containing the record of the reminder just issued and the **Status** updated to "Reminder No. 1 Issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this reminder notice available on the Taxpayer's dashboard.

**Note:** You can issue only three reminders against a particular case.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Reminder No. 1 Issued

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
REMINDER	ZA071018000296W	17/10/2018	18/10/2018	60	PA_Reminder_ZA071018000296W_2018101708325
ADDITIONAL INFORMATION GST ASMT-06	ZA071018000295Y	17/10/2018	18/10/2018	60	Doc.pdf PA_AddtnInfo_ZA071018000295Y_2018101708233

[Go back to the Main Menu](#)

## C (3). Issue an Adjournment

To update adjournment details for a taxpayer who has filed an application of extension offline, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Additional Information/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD NOTICE ▾  
ADDITIONAL INFORMATION GST ASMT-06  
REMINDER  
**ADJOURNMENT**  
ADDITIONAL INFORMATION FOR RELEASE OF SECURITY  
ADDITIONAL INFORMATION GST ASMT-02

Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
16/10/2018	18/10/2018	60	PA_Reminder_ZA071018000296W_2018101708325
16/10/2018	18/10/2018	60	<a href="#">Doc.pdf</a> PA_AddtnlInfo_ZA071018000295Y_2018101708233

3. The **ADJOURNMENT** page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
ADJOURNMENT

Reference Number  
Reference Number  
[Generate Reference Number](#)

Notice Reference Number  
ZA071018000295Y

Date of RFN  
17/10/2018

Section number  
60

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

☐ Is Personal Hearing Required ?

Extended Due date to reply  
DD/MM/YYYY

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

MIS Report  
Tax Liability  
Tax Return History

BACK PROCEED

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In the **Acts/ Rules Provisions** field, enter the Act or Rule provision detail.
- In case personal hearing is required, select the **Is Personal Hearing Required** checkbox.

7. Select the **Personal Hearing Date** using the calendar.
8. Select the **Personal Hearing Time**.
9. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
10. Select the **Due Date to reply** using the calendar.
11. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice as has been described earlier.
12. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Reminder No. 1 Issued

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

Type

ADJOURNMENT

Notice Reference Number \*

ZA071018000295Y

Section number \*

60

☒ Is Personal Hearing Required ?

Extended Due date of PH \*

DD/MM/YYYY

Extended Due date to reply \*

DD/MM/YYYY

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Reference Number \*

ZA071018000297U

Generate Reference Number

Date of RFN \*

17/10/2018

Act/ Rules Provisions

Act/ Rules Provisions

1000 characters remaining

Personal Hearing Time \*

HH:MM

Venue \*

Venue

MIS Report

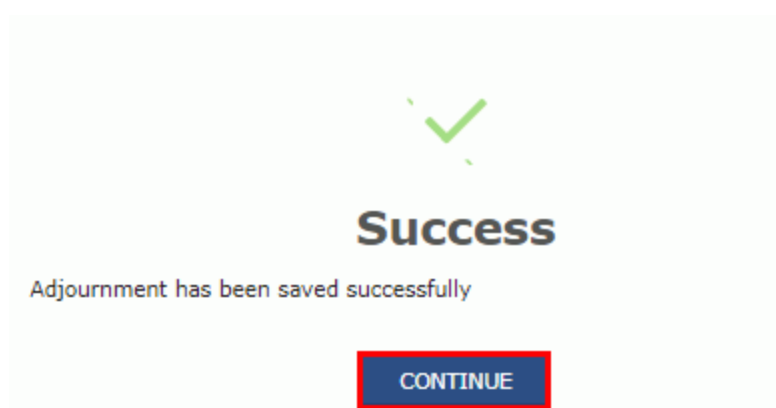
Tax Liability

Tax Return History

BACK

PROCEED

13. A success message popup is displayed. Click **CONTINUE**.



14. The updated **Case Detail** page is displayed, with the table containing the record of the adjournment just issued and the **Status** updated to "Pending for reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this adjournment details available on the Taxpayer's dashboard.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
ADJOURNMENT	ZA071018000297U	17/10/2018	18/10/2018	60	
REMINDER	ZA071018000296W	17/10/2018	18/10/2018	60	PA_Reminder_ZA071018000296W_201810170832
ADDITIONAL INFORMATION GST ASMT-06	ZA071018000295Y	17/10/2018	18/10/2018	60	Doc.pdf PA_AddtnlInfo_ZA071018000295Y_201810170823

[Go back to the Main Menu](#)

## C (4). Additional Information in Form GST ASMT-06

To issue notice for additional information to the taxpayer for seeking any clarification in order to issue final assessment order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Additional Information/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADDITIONAL INFORMATION GST ASMT-06**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished</b>
---------------------------------------	--	--	-------------------------------------

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

ADD NOTICE ▾

ADDITIONAL INFORMATION GST ASMT-06

REMINDER

ADJOURNMENT

ADDITIONAL INFORMATION FOR RELEASE OF SECURITY

ADDITIONAL INFORMATION GST ASMT-02

Issue Date	Due Date to Reply / PH Date	Section	Attachments
No Records Found			

3. The **ADDITIONAL INFORMATION GST ASMT-06** page is displayed.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished</b>
---------------------------------------	--	--	-------------------------------------

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

MIS Report  
Tax Liability  
Tax Return History

**Type**  
ADDITIONAL INFORMATION GST ASI

**Provisional Assessment Order No**  
ZA071018000277W

**Section number**  
Section Number

☐ Is Personal Hearing Required ?

**Due Date to Reply**  
DD/MM/YYYY

**Attachments**  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

**Reference Number**  
Reference Number  
Generate Reference Number

**Date of order**  
16/10/2018

**Act/ Rules Provisions**  
Act/ Rules Provisions  
1000 characters remaining

BACK PREVIEW PROCEED

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
- In the **Section Number** field, enter the section number.
- In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
- Select the **Personal Hearing Date** using the calendar.
- Select the **Personal Hearing Time**.
- In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
- Select the **Due Date to reply** using the calendar.
- Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice as has been described earlier.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UID/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished</b>
---------------------------------------	--	--	-------------------------------------

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

MIS Report  
Tax Liability  
Tax Return History

Type  
ADDITIONAL INFORMATION GST ASI

Provisional Assessment Order No.  
ZA071018000277W

Section number  
Section Number

☒ Is Personal Hearing Required ?

Personal Hearing Date  
DD/MM/YYYY

Due Date to Reply  
DD/MM/YYYY

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

Reference Number  
ZA071018000295Y  
Generate Reference Number

Date of order  
16/10/2018

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

Personal Hearing Time  
HH:MM

Venue  
Venue

BACK PREVIEW PROCEED

13. Click **PREVIEW** and a system-generated draft notice of additional information gets downloaded into your machine as displayed.

14. Check the system-generated draft notice carefully to rule out any discrepancy.

**Form GST ASMT - 06**  
[See rule 98(5)]

Reference No : ZA071018000295Y

Date : 17/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410  
Name : NURUL MOHAMADBHAI SAIYED  
Address : 12, qw, ww, Central Delhi, Delhi, 110000

ARN : AD071018000048K  
Provisional Assessment Order no. :  
ZA071018000277W

Date : 16/10/2018  
Date : 16/10/2018

**Notice for Seeking Additional Information / Clarification / Documents for Final Assessment**

Please refer to your application and provisional assessment order referred to above. The information / documents as mentioned in attached annexure are required for finalization of provisional assessment.

You are, therefore, requested to provide the information / documents/ within the period /date mentioned in the table below from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date, your application is liable to be rejected without making any further reference to you.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Sr. No.	Particulars	Details
1	Section under which show cause notice is issued	32
2	Date by which reply has to be submitted	NA
3	Date of Personal Hearing	NA
4	Time of Personal Hearing	NA
5	Venue where Personal Hearing will be held	NA

Signature  
Name: Haripriya Santhanam  
Designation: Lower Division Clerks  
Jurisdiction: 100.Zone 9.Delhi

15. Go back to the Additional Information page. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished</b>
---------------------------------------	--	--	-------------------------------------

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

MIS Report

Tax Liability

Tax Return History

Type

ADDITIONAL INFORMATION GST ASI

Provisional Assessment Order No

ZA071018000277W

Section number

Is Personal Hearing Required ?

Due Date to Reply

DD/MM/YYYY

Attachments

Choose File No file chosen

Doc.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

Reference Number

ZA071018000295V

Generate Reference Number

Date of order

16/10/2018

Act/ Rules Provisions

Act/ Rules Provisions

1000 characters remaining

BACK

PREVIEW

PROCEED

16. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000048K	17/10/2018	07APIPS0052D410

!

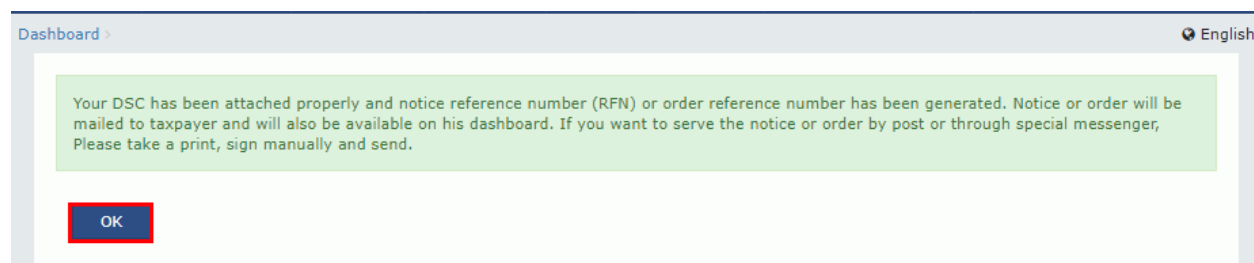
Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

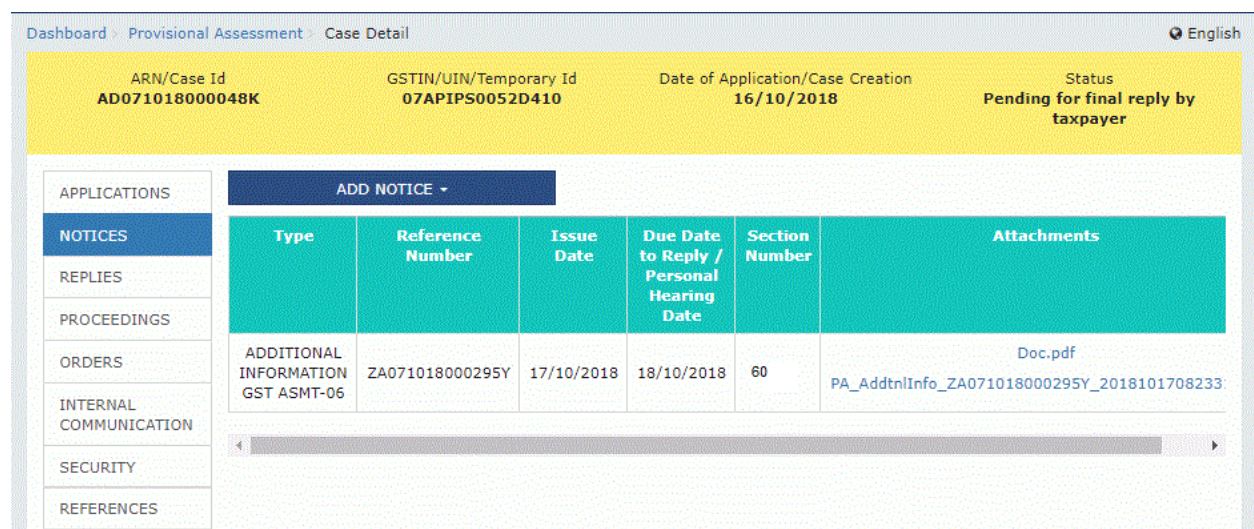
Facing problem using DSC? Click here for help

ISSUE WITH DSC

17. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



18. The updated **Case Detail** page is displayed, with the table containing the record of the additional information just issued and the **Status** updated to "Pending for final reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this additional information notice available on the Taxpayer's dashboard.



[Go back to the Main Menu](#)

## C (5). Additional Information for Release of Security

To issue notice for additional information for release of security to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Additional Information/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADDITIONAL INFORMATION FOR RELEASE OF SECURITY**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for action by tax officer for Release</b>
---------------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD NOTICE -

ADDITIONAL INFORMATION GST ASMT-06  
REMINDER  
ADJOURNMENT  
**ADDITIONAL INFORMATION FOR RELEASE OF SECURITY**  
ADDITIONAL INFORMATION GST ASMT-02  
GST ASMT-06

Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
17/10/2018	18/10/2018	60	
17/10/2018	18/10/2018	60	PA_Reminder_ZA071018000296W_201810170832
17/10/2018	18/10/2018	60	Doc.pdf PA_AddtnlInfo_ZA071018000295Y_201810170823

3. The **Additional Information** page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for action by tax officer for Release</b>
---------------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
ADDITIONAL INFORMATION FOR REI

**Final Assessment Order No \***  
ZA071018000301D

**Section number \***  
Section Number

☐ **Is Personal Hearing Required ?**

**Due Date to Reply \***  
DD/MM/YYYY

**Attachments \***  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

**Reference Number \***  
Reference Number  
Generate Reference Number

**Date of order \***  
17/10/2018

**Act/ Rules Provisions**  
Act/ Rules Provisions  
1000 characters remaining

MIS Report  
Tax Liability  
Tax Return History

BACK PREVIEW PROCEED

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. In the **Section Number** field, enter the section number.
7. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
8. Select the **Personal Hearing Date** using the calendar.
9. Select the **Personal Hearing Time**.
10. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
11. Select the **Due Date to reply** using the calendar.
12. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice as has been described earlier.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for action by tax officer for Release</b>
---------------------------------------	--	--	--

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)

**Type**

ADDITIONAL INFORMATION FOR REL

**Final Assessment Order No**

ZA071018000301D

**Section number**

Section Number

☒ **Is Personal Hearing Required ?**

**Personal Hearing Date**

DD/MM/YYYY

**Due Date to Reply**

DD/MM/YYYY

**Attachments**

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

**Reference Number**

ZA071018000312A

Generate Reference Number

**Date of order**

17/10/2018

**Act/ Rules Provisions**

Act/ Rules Provisions

1000 characters remaining

**Personal Hearing Time**

HH:MM

**Venue**

Venue

BACK
PREVIEW
PROCEED

13. Click **PREVIEW** and a system-generated draft notice of additional information gets downloaded into your machine as displayed.
14. Check the system-generated draft notice carefully to rule out any discrepancy.

**Office of Lower Division Clerks**  
**Jurisdiction: 100:Zone 9:Delhi, State/UT: Delhi**

Reference No : ZA071018000312A

Date : 18/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410  
Name : NURUL MOHAMADBHAI SAIYED  
Address : 12, qw, ww, Central Delhi, Delhi, 110000

ARN : ZA071018000310E

Date : 18/10/2018

**Notice for Seeking Additional Information / Clarification / Documents for release of security**

Please refer to your application referred to above. While examining your request for withdrawal of security, it has been found that some clarifications/documents, as mentioned in attached annexure, are required for processing the same.

You are, therefore, requested to provide the information /documents/ within the period /date mentioned in the table below from the date of receipt of this notice to enable this office to take a decision in the matter. Please note that in case no information is received by the stipulated date, your application is liable to be rejected without making any further reference to you.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

Sr. No.	Particulars	Details
1	Section under which show cause notice is issued	NA
2	Date by which reply has to be submitted	18/10/2018
3	Date of Personal Hearing	NA
4	Time of Personal Hearing	NA
5	Venue where Personal Hearing will be held	NA

Signature

Name: Haripriya Santhanam  
Designation: Lower Division Clerks  
Jurisdiction: 100:Zone 9:Delhi

15. Go back to the Additional Information page. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for action by tax officer for Release</b>
---------------------------------------	--	--	--

APPLICATIONS

**NOTICES**

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

MIS Report

Tax Liability

Tax Return History

Type

ADDITIONAL INFORMATION FOR REL

Reference Number \*

ZA071018000312A

[Generate Reference Number](#)

Final Assessment Order No \*

ZA071018000301D

Date of order \*

17/10/2018

Section number \*

Section Number

Act/ Rules Provisions

Act/ Rules Provisions

1000 characters remaining

☐ Is Personal Hearing Required ?


Due Date to Reply \*

18/10/2018

Attachments \*

Choose File

No file chosen



Doc.pdf

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK


PREVIEW

**PROCEED**

16. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000048K	17/10/2018	07APIPS0052D410



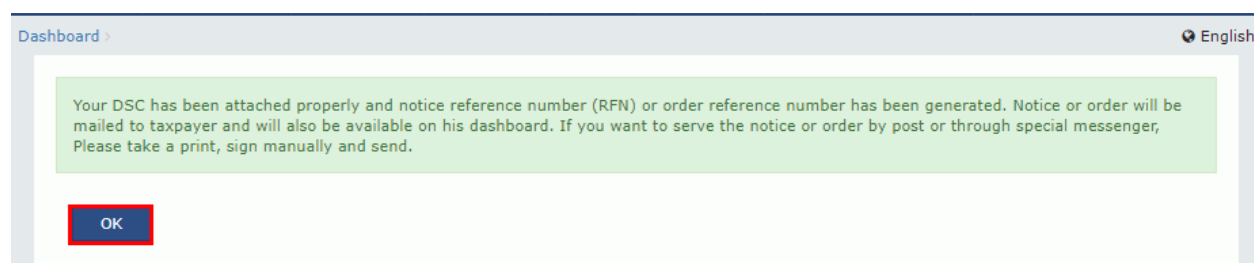
## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

17. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



18. The updated **Case Detail** page is displayed, with the table containing the record of the additional information just issued and the **Status** updated to "Pending for reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this additional information notice available on the Taxpayer's dashboard.

Dashboard > Provisional Assessment > Case Detail

English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Pending for reply by taxpayer

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply / Personal Hearing Date	Section Number	Attachments
ADDITIONAL INFORMATION FOR RELEASE OF SECURITY	ZA071018000312A	18/10/2018	18/10/2018	60	Doc.pdf PA_AddtnlInfo_ZA071018000312A_201810181033
ADJOURNMENT	ZA071018000297U	17/10/2018	18/10/2018	60	
REMINDER	ZA071018000296W	17/10/2018	18/10/2018	60	PA_Reminder_ZA071018000296W_201810170832
ADDITIONAL INFORMATION GST ASMT-06	ZA071018000295Y	17/10/2018	18/10/2018	60	Doc.pdf PA_AddtnlInfo_ZA071018000295Y_201810170823

[Go back to the Main Menu](#)

## D. View Replies by the Taxpayer, if any

To view replies submitted by the taxpayer for clarifications sought by Tax Official, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer.

2. Click the documents in the **Attachments** section to download and ascertain their contents.

[Dashboard](#) > [Provisional Assessment](#) > [Case Detail](#) English

ARN/Case Id  
**AD071018000048K**

GSTIN/UIN/Temporary Id  
**07APIPS0052D410**

Date of Application/Case Creation  
**16/10/2018**

Status  
**Reply furnished, pending for final order**

APPLICATIONS

NOTICES

**REPLIES**

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
ADDITIONAL INFORMATION GST ASMT-06	ZA071018000295Y	17/10/2018	N	<a href="#">Doc.pdf</a> <a href="#">PA_REPLY_ZA071018000295Y_20181017085448.pdf</a>

[Go back to the Main Menu](#)

## E. Add Personal Hearing Proceedings

To add details of personal hearing conducted, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab if it is not selected by default.
2. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.

[Dashboard](#) > [Provisional Assessment](#) > [Case Detail](#) English

ARN/Case Id  
**AD071018000048K**

GSTIN/UIN/Temporary Id  
**07APIPS0052D410**

Date of Application/Case Creation  
**16/10/2018**

Status  
**Pending for reply by taxpayer**

APPLICATIONS

NOTICES

REPLIES

**PROCEEDINGS**

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

**ADD PROCEEDINGS -**

**PERSONAL HEARING**

ate

Proceeding for the day

Attachments

No Records Found

3. The **PROCEEDINGS** page is displayed.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type

PERSONAL HEARING

Date\*

17/10/2018

Proceeding for the day\*

Personal hearing conducted

Attachments

Choose File
No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

- Select the Date of personal hearing using the calendar.
- Type the required text in the **Proceeding for the day** field.
- Click **Choose File** to upload the document(s) related to personal hearing from your machine as has been described earlier.
- Click **SUBMIT** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

**Type**

PERSONAL HEARING

**Date\***

DD/MM/YYYY

**Proceeding for the day\***

Proceeding for the day

**Attachments**

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

\* indicates mandatory fields

8. The updated **Case Detail** page is displayed, with the table containing the record of the proceedings.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
**PROCEEDINGS**  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

**ADD PROCEEDINGS**

Type	Date	Proceeding for the day	Attachments
PERSONAL HEARING	17/10/2018	Personal hearing conducted	-NA-

[Go back to the Main Menu](#)

## F (1). Issue Provisional Assessment Order in Form GST ASMT-04

To issue Provisional Assessment Order in Form GST ASMT-04, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **PROVISIONAL ASSESSMENT ORDER GST ASMT-04**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

SECURITY

REFERENCES

ADD ORDER ▾

FURNISHED SECURITY ACCEPT

FINAL ASSESSMENT ORDER GST ASMT-07

FURNISHED SECURITY MODIFIED

REJECTION ORDER

RELEASE OF SECURITY GST ASMT-09

ORDER OF REJECTION AGAINST RELEASE OF SECURITY

**PROVISIONAL ASSESSMENT ORDER GST ASMT-04**

FURNISHED SECURITY RESUBMIT

Order Number	Order Date	Attachments
No Records Found		

3. The **Provisional Assessment Order** page is displayed.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
PROVISIONAL ASSESSMENT ORDER

Amount of security to be furnished (Rs.)  
Amount of security to be furnished

Mode of furnishing security  
Bank Guarantee

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

Order Number  
Reference Number  
Generate Reference Number

Amount of security to be furnished (in words)  
Amount of security to be furnished

Due date of furnishing of security  
DD/MM/YYYY

MIS Report  
Tax Liability  
Tax Return History  
indicates mandatory fields

BACK PREVIEW PROCEED

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In the **Amount of security to be furnished** field, enter the amount of security to be furnished by the taxpayer. Amount of security to be furnished (in words) field gets auto-populated.
- Note:** Mode of Security field is auto-populated.
- Select the **Due date of furnishing the security** using the calendar.
- In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
- Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIP50052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

Type  
PROVISIONAL ASSESSMENT ORDER

Order Number • ⓘ  
ZA071018000277W  
Generate Reference Number

Amount of security to be furnished (Rs.) •  
Amount of security to be furnished

Amount of security to be furnished (in words) •  
Amount of security to be furnished

Mode of furnishing security •  
Bank Guarantee

Due date of furnishing of security •  
DD/MM/YYYY ⓘ

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

Attachments •  
Choose File No file chosen  
• File with PDF or JPEG format is only allowed  
• Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

9. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
10. Check the system-generated draft order carefully to rule out any discrepancy.

**Form GST ASMT – 04**

[See rule 98(3)]

Reference No : ZA071018000277W

Date : 16/10/2018

To

GSTIN/ Temporary ID : 07AIPIS0052D410

Name : NURUL MOHAMADBHAI SAIYED

Address : 12, qw, ww, Central Delhi, Delhi, 110000

ARN : AD071018000048K

Date: 16/10/2018

**Order of Provisional Assessment**

This has reference to your application mentioned above and reply dated (given in table below), furnishing information/documents in support of your request for provisional assessment. Upon examination of your application and the reply, the provisional assessment is allowed subject to furnishing of security as per details given in table below and reasons for the same are attached in the annexure.

Please note that if the bond and security are not furnished within the stipulated date, the provisional assessment order will be treated as null and void as if no such order has been issued.

Details of security -

Sr.No	Description	Particulars
1	Date of reply submitted	NA
2	Amount of security to be furnished (Rs.)	10,000.00
3	Amount of security to be furnished (in words)	Ten Thousand Rupees only
4	Mode of furnishing security	Bank Guarantee
5	Due date of furnishing of security	19/10/2018

Signature

Name: Haripriya Santhanam

Designation Lower Division Clerks

Jurisdiction 100:Zone 9:Delhi

11. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

SECURITY

REFERENCES

MIS Report

Tax Liability

Tax Return History

• indicates mandatory fields

Type

PROVISIONAL ASSESSMENT ORDER

Order Number • ⓘ

ZA071018000277W

Generate Reference Number

Amount of security to be furnished (Rs.) •

10000

Amount of security to be furnished (in words) •

Ten Thousand Rupees only

Mode of furnishing security •

Bank Guarantee

Due date of furnishing of security •

19/10/2018


Act/ Rules Provisions

Act/ Rules Provisions

1000 characters remaining

Attachments •

Choose File No file chosen



Doc1.pdf

ⓘ File with PDF or JPEG format is only allowed

ⓘ Maximum 4 files and 5 MB for each file allowed

BACK


PREVIEW

**PROCEED**

12. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000048K	16/10/2018	07APIPS0052D410



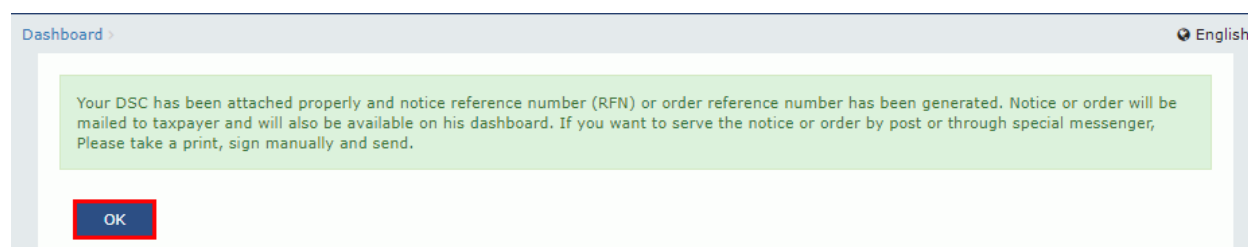
## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

ⓘ Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

13. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



14. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Provisional order issued, security pending". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Provisional Assessment > Case Detail

English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UTN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Provisional order issued, security pending</b>
---------------------------------------	--	--	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

SECURITY

REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA071018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

[Go back to the Main Menu](#)

## F (2). Rejection Order for application of provisional assessment

To issue rejection order in case of application of provisional assessment of the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **REJECTION ORDER**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000029K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>11/10/2018</b>	Status <b>Reminder No. 1 issued</b>
---------------------------------------	--	--	--

APPLICATIONS  
 NOTICES  
 REPLIES  
 PROCEEDINGS  
**ORDERS**  
 INTERNAL COMMUNICATION  
 SECURITY  
 REFERENCES

ADD ORDER ▾  
 FURNISHED SECURITY ACCEPT  
 FINAL ASSESSMENT ORDER GST ASMT-07  
 FURNISHED SECURITY MODIFIED  
**REJECTION ORDER**  
 RELEASE OF SECURITY GST ASMT-09  
 ORDER OF REJECTION AGAINST RELEASE OF SECURITY  
 PROVISIONAL ASSESSMENT ORDER GST ASMT-04  
 FURNISHED SECURITY RESUBMIT

Order Number	Order Date	Attachments
No Records Found		

3. The **Rejection Order** against application for provisional assessment page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000029K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>11/10/2018</b>	Status <b>Reminder No. 1 issued</b>
---------------------------------------	--	--	--

APPLICATIONS  
 NOTICES  
 REPLIES  
 PROCEEDINGS  
**ORDERS**  
 INTERNAL COMMUNICATION  
 SECURITY  
 REFERENCES

MIS Report  
 Tax Liability  
 Tax Return History  
 • indicates mandatory fields

**Type**  
 REJECTION ORDER

**Order Number** • ⓘ  
 Reference Number  
[Generate Reference Number](#)

**Notice reference number** •  
 ZA0710180002370

**Date of notice issued** •  
 11/10/2018

**Reason to issue** •  
 Select ▾

**Act/ Rules Provisions**  
 Act/ Rules Provisions  
 1000 characters remaining

**Attachments**  
 Choose File No file chosen  
 ⓘ File with PDF or JPEG format is only allowed  
 ⓘ Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Select the **Reason** for rejection from the drop-down list.

**Reason to issue** \*

Select

Select

Reply not satisfactory

Not replied

6. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
7. Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000029K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>11/10/2018</b>	Status <b>Reminder No. 1 issued</b>
---------------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

SECURITY

REFERENCES

**Type**

REJECTION ORDER

**Order Number** \* ⓘ

ZA0710180003063

[Generate Reference Number](#)

**Notice reference number** \*

ZA0710180002370

**Date of notice issued** \*

11/10/2018

**Reason to issue** \*

Select

**Act/ Rules Provisions**

Act/ Rules Provisions

1000 characters remaining

**Attachments**

Choose File

No file chosen

ⓘ File with PDF or JPEG format is only allowed

ⓘ Maximum 4 files and 5 MB for each file allowed

MIS Report

Tax Liability

Tax Return History

\* indicates mandatory fields

BACK

**PREVIEW**

PROCEED

8. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
9. Check the system-generated draft order carefully to rule out any discrepancy.

Office of : Lower Division Clerks  
Jurisdiction : 100:Zone 9:Delhi, State/UT : Delhi

Reference No : ZA0710180003063

Date : 18/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410

Name : NURUL MOHAMADBHAI SAIYED

Address : 12, qw, ww, Central Delhi, Delhi, 110000

**Rejection order of the Application for Provisional Assessment**

You have not replied to the notice issued (details as mentioned in table below) within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Details of the notice and reply if filed :

Sr.No	Description	Particulars
1	Reference number of reply	NA
2	Date of reply submitted	NA
3	Notice ref no.	ZA0710180002370
4	Date of notice issued	11/10/2018

Signature  
Name: Haripriya Santhanam  
Designation Lower Division Clerks  
Jurisdiction 100:Zone 9:Delhi

10. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000029K	07APIPS0052D410	11/10/2018	Reminder No. 1 issued

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
REJECTION ORDER

Notice reference number  
ZA0710180002370

Reason to issue  
Not replied

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

Order Number  
ZA0710180003063  
Generate Reference Number

Date of notice issued  
11/10/2018

BACK PREVIEW **PROCEED**

11. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000029K	18/10/2018	07APIPS0052D410

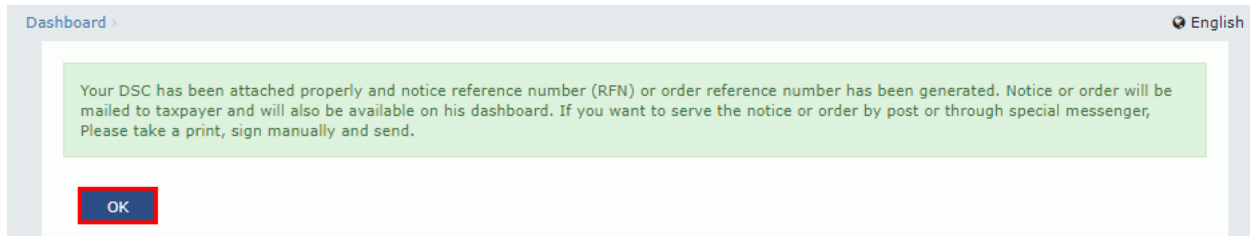
### Warning

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Facing problem using DSC? Click here for help

**ISSUE WITH DSC**

12. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



13. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Rejected". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000029K	07APIPS0052D410	11/10/2018	Rejected

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
REJECTION ORDER	ZA0710180003063	18/10/2018	<a href="#">REJECTION_ORDER_ZA0710180003063_20181018094229.pdf</a>

[Go back to the Main Menu](#)

### F (3). Furnished Security Modified

To issue order for modifying the furnished security to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **FURNISHED SECURITY MODIFIED**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished, pending approval</b>
---------------------------------------	--	--	---

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD ORDER ▾  
FURNISHED SECURITY ACCEPT  
FINAL ASSESSMENT ORDER GST ASMT-07  
**FURNISHED SECURITY MODIFIED**  
REJECTION ORDER  
RELEASE OF SECURITY GST ASMT-09  
ORDER OF REJECTION AGAINST RELEASE OF SECURITY  
PROVISIONAL ASSESSMENT ORDER GST ASMT-04  
FURNISHED SECURITY RESUBMIT

Order Number	Order Date	Attachments
018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

3. The **Furnished Security Modified** page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished, pending approval</b>
---------------------------------------	--	--	---

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
FURNISHED SECURITY MODIFIED

Order Number \* ⓘ  
Reference Number  
[Generate Reference Number](#)

Security amount \*  
Amount of security to be furnished

Due date of Re-furnishing of security \*  
DD/MM/YYYY

Attachments \*  
 No file chosen  
ⓘ File with PDF or JPEG format is only allowed  
ⓘ Maximum 4 files and 5 MB for each file allowed

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)  
\* indicates mandatory fields

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Security Amount** field, enter the amount of security to be furnished by the taxpayer.
6. Select the **Due date of Re-furnishing the security** using the calendar.

7. Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

8. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail

English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished, pending approval</b>
---------------------------------------	--	--	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

SECURITY

REFERENCES

Type  
FURNISHED SECURITY MODIFIED

Order Number \* ⓘ  
ZA0710180002841  
[Generate Reference Number](#)

Security amount \*  
Amount of security to be furnished

Due date of Re-furnishing of security \*  
DD/MM/YYYY

Attachments \*  
[Choose File](#) No file chosen  
ⓘ File with PDF or JPEG format is only allowed  
ⓘ Maximum 4 files and 5 MB for each file allowed

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

BACK

**PROCEED**

9. Click **ISSUE with DSC**.

Dashboard
Registration
Payments
Services
Help
Grievances
Statutory Functions

Dashboard > Notice/Reminder/Order
English

ARN	Date	GSTIN
AD071018000048K	17/10/2018	07APIPS0052D410

### Warning

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Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

10. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard >
English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

11. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Pending for re-submission of security". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for re-submission of security</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
FURNISHED SECURITY MODIFIED	ZA0710180002841	17/10/2018	<a href="#">Doc.pdf</a>
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA071018000277W	16/10/2018	<a href="#">Doc1.pdf</a> <a href="#">PROV_ORDER_ZA071018000277W_20181016054219.pdf</a>

[Go back to the Main Menu](#)

## F (4). Furnished Security Resubmit

To issue order to resubmit the furnished security to the taxpayer in case of any discrepancies in security furnished, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **FURNISHED SECURITY RESUBMIT**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security Modified, pending approval</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD ORDER +

FURNISHED SECURITY ACCEPT  
FINAL ASSESSMENT ORDER GST ASMT-07  
FURNISHED SECURITY MODIFIED  
REJECTION ORDER  
RELEASE OF SECURITY GST ASMT-09  
ORDER OF REJECTION AGAINST RELEASE OF SECURITY  
PROVISIONAL ASSESSMENT ORDER GST ASMT-04  
**FURNISHED SECURITY RESUBMIT**

Order Number	Order Date	Attachments
0180002841	17/10/2018	Doc.pdf
018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

3. The **Furnished Security Resubmit** page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security Modified, pending approval</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
FURNISHED SECURITY RESUBMIT

Order Number \* ⓘ  
Reference Number  
Generate Reference Number

Bank Guarantee Reference number \*  
Select

Due date of Re-furnishing of security \*  
DD/MM/YYYY

Reason \*  
Reason

Attachments \*  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

MIS Report  
Tax Liability  
Tax Return History  
\* indicates mandatory fields

BACK PROCEED

4. Select the **Bank Guarantee Reference Number** from the drop-down list.

**Bank Guarantee Reference  
number** \*

Select ▼

☒ 2344444

☐ 2344444

5. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
6. Select the **Due date of Re-furnishing of security** using the calendar.
7. Enter the **Reason** to refurnish the security.
8. Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
  - Maximum file size for upload is 5MB.
  - Maximum 4 other documents can be attached in the application.
9. Click **PROCEED** button.

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security Modified, pending approval</b>
---------------------------------------	--	--	--

- APPLICATIONS
- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- INTERNAL COMMUNICATION
- SECURITY
- REFERENCES

**Type**

FURNISHED SECURITY RESUBMIT

**Bank Guarantee Reference number\***

Select ▼

2344444 X

**Reason\***

**Order Number\***

ZA071018000286X

Generate Reference Number

**Due date of Re-furnishing of security\***

DD/MM/YYYY

**Attachments\***

Choose File

 No file chosen
 

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PROCEED

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)  
 \* indicates mandatory fields

10. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000048K	17/10/2018	07APIPS0052D410

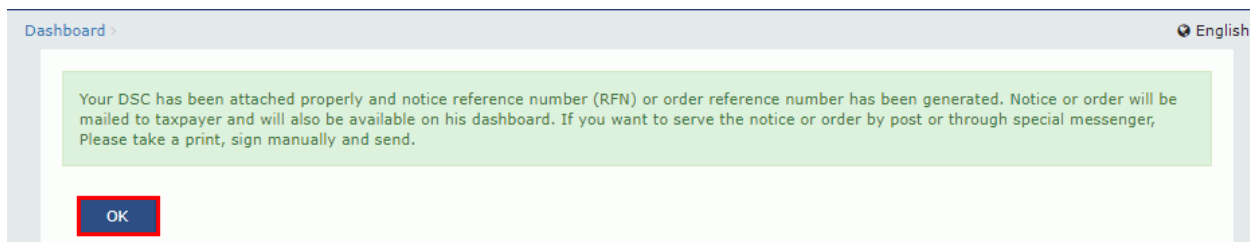
## Warning

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[Facing problem using DSC? Click here for help](#)

ISSUE WITH DSC

11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Pending for re-submission of security". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Pending for re-submission of security</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
FURNISHED SECURITY RESUBMIT	ZA071018000286X	17/10/2018	<a href="#">Doc.pdf</a>
FURNISHED SECURITY MODIFIED	ZA0710180002841	17/10/2018	<a href="#">Doc.pdf</a>
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA071018000277W	16/10/2018	<a href="#">Doc1.pdf</a> <a href="#">PROV_ORDER_ZA071018000277W_20181016054219.pdf</a>

[Go back to the Main Menu](#)

## F (5). Furnished Security Accept

To issue order for accepting the furnished security to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **FURNISHED SECURITY ACCEPT**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security Resubmitted, pending approval</b>
---------------------------------------	--	--	---

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD ORDER ▾  
**FURNISHED SECURITY ACCEPT**  
FINAL ASSESSMENT ORDER GST ASMT-07  
FURNISHED SECURITY MODIFIED  
REJECTION ORDER  
RELEASE OF SECURITY GST ASMT-09  
ORDER OF REJECTION AGAINST RELEASE OF SECURITY  
PROVISIONAL ASSESSMENT ORDER GST ASMT-04  
FURNISHED SECURITY RESUBMIT

Order Number	Order Date	Attachments
018000286X	17/10/2018	Doc.pdf
0180002841	17/10/2018	Doc.pdf
018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

3. The **FURNISHED SECURITY ACCEPT** page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security Resubmitted, pending approval</b>
---------------------------------------	--	--	---

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
FURNISHED SECURITY ACCEPT

Order Number \* ⓘ  
Reference Number  
[Generate Reference Number](#)

Attachments \*  
 No file chosen  
ⓘ File with PDF or JPEG format is only allowed  
ⓘ Maximum 4 files and 5 MB for each file allowed

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)  
\* indicates mandatory fields

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

6. Click **PROCEED** button.

[Dashboard](#) > [Provisional Assessment](#) > [Case Detail](#)English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security Resubmitted, pending approval</b>
---------------------------------------	--	--	---

[APPLICATIONS](#)  
[NOTICES](#)  
[REPLIES](#)  
[PROCEEDINGS](#)  
**[ORDERS](#)**  
[INTERNAL COMMUNICATION](#)  
[SECURITY](#)  
[REFERENCES](#)

Type

FURNISHED SECURITY ACCEPT

Order Number • ?

ZA071018000288T

**Generate Reference Number**

MIS Report  
Tax Liability  
Tax Return History

• indicates mandatory fields

Attachments •

Choose File

No file chosen

• File with PDF or JPEG format is only allowed

• Maximum 4 files and 5 MB for each file allowed

BACK

**PROCEED**

7. Click **ISSUE with DSC**.

[Dashboard](#) > [Notice/Reminder/Order](#)English

ARN	Date	GSTIN
AD071018000048K	17/10/2018	07APIPS0052D410

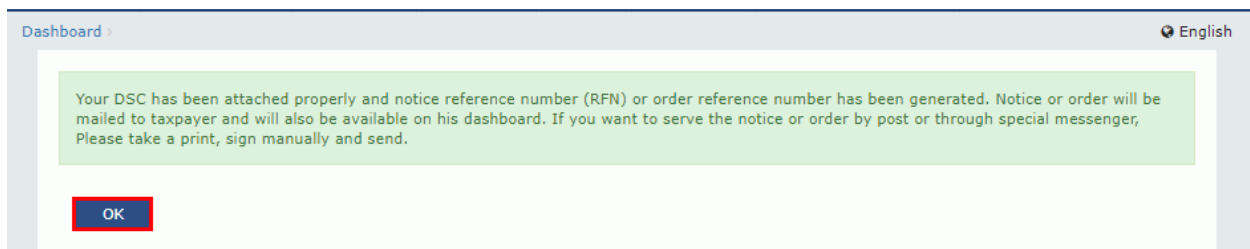
**Warning**

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

• Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

8. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



9. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Security furnished". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

The screenshot shows the 'Case Detail' page. At the top is a breadcrumb 'Dashboard > Provisional Assessment > Case Detail'. At the top right is a language selector 'English'. Below this is a yellow header bar with the following information: ARN/Case Id: AD071018000048K, GSTIN/UIN/Temporary Id: 07APIPS0052D410, Date of Application/Case Creation: 16/10/2018, and Status: Security furnished. Below the header bar is a table with a left sidebar and a main content area. The sidebar has a list of tabs: APPLICATIONS, NOTICES, REPLIES, PROCEEDINGS, ORDERS (selected), INTERNAL COMMUNICATION, SECURITY, and REFERENCES. The main content area has a blue button 'ADD ORDER' with a dropdown arrow. Below this is a table with the following columns: Type, Order Number, Order Date, and Attachments. The table contains four rows of data.

Type	Order Number	Order Date	Attachments
FURNISHED SECURITY ACCEPT	ZA0710180002916	17/10/2018	Doc.pdf
FURNISHED SECURITY RESUBMIT	ZA071018000286X	17/10/2018	Doc.pdf
FURNISHED SECURITY MODIFIED	ZA0710180002841	17/10/2018	Doc.pdf
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA071018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

[Go back to the Main Menu](#)

## F (6). Final Assessment Order in Form GST ASMT-07

To issue final assessment order in Form GST ASMT-07 to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **FINAL ASSESSMENT ORDER GST ASMT-07**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Approval granted, pending for final order

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD ORDER ▾  
FURNISHED SECURITY ACCEPT  
**FINAL ASSESSMENT ORDER GST ASMT-07**  
FURNISHED SECURITY MODIFIED  
REJECTION ORDER  
RELEASE OF SECURITY GST ASMT-09  
ORDER OF REJECTION AGAINST RELEASE OF SECURITY  
PROVISIONAL ASSESSMENT ORDER GST ASMT-04  
FURNISHED SECURITY RESUBMIT

Order Number	Order Date	Attachments
10180002916	17/10/2018	Doc.pdf
1018000286X	17/10/2018	Doc.pdf
10180002841	17/10/2018	Doc.pdf
1018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

3. The **Final Assessment Order** page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Approval granted, pending for final order

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
FINAL ASSESSMENT ORDER GST AS

Provisional assessment order  
ZA071018000277W

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

Order Number  
Reference Number  
Generate Reference Number

Date  
16/10/2018

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

BACK PREVIEW PROCEED

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

[Dashboard](#) > [Provisional Assessment](#) > [Case Detail](#)English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07AIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Approval granted, pending for final order</b>
---------------------------------------	---	--	--

[APPLICATIONS](#)  
[NOTICES](#)  
[REPLIES](#)  
[PROCEEDINGS](#)  
**[ORDERS](#)**  
[INTERNAL COMMUNICATION](#)  
[SECURITY](#)  
[REFERENCES](#)

**Type**

FINAL ASSESSMENT ORDER GST AS

**Order Number** ⓘ

ZA071018000301D

[Generate Reference Number](#)

**Provisional assessment order** \*

ZA071018000277W

**Date** \*

16/10/2018

**Act/ Rules Provisions**

Act/ Rules Provisions

1000 characters remaining

**Attachments** \*

[Choose File](#) No file chosen

ⓘ File with PDF or JPEG format is only allowed

ⓘ Maximum 4 files and 5 MB for each file allowed

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)  
\* indicates mandatory fields

[BACK](#) [PREVIEW](#) [PROCEED](#)

7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
8. Check the system-generated draft order carefully to rule out any discrepancy.

**Form GST ASMT – 07**

[See rule 98(5)]

Reference No : ZA071018000301D

Date : 17/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410

Name : NURUL MOHAMADBHAI SAIYED

Address : 12, qw, ww, Central Delhi, Delhi, 110000

Provisional Order No. : ZA071018000277W

Date : 16/10/2018

**Final Assessment Order**

In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued and detailed reasons for the same are attached in annexure.

The security furnished for the purpose can be withdrawn after compliance with the order, by filing an application.

Signature  
Name: Haripriya Santhanam  
Designation Lower Division Clerks  
Jurisdiction 100:Zone 9:Delhi

9. Click **PROCEED** button.

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Approval granted, pending for final order</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)  
 • indicates mandatory fields

**Type**

FINAL ASSESSMENT ORDER GST AS

**Provisional assessment order**•

ZA071018000277W

**Act/ Rules Provisions**

Act/ Rules Provisions

1000 characters remaining

**Order Number** • ⓘ

ZA071018000301D

[Generate Reference Number](#)

**Date**•

16/10/2018

**Attachments**•

Choose File

No file chosen

Doc.pdf

ⓘ File with PDF or JPEG format is only allowed

ⓘ Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

10. Click **ISSUE with DSC**.

Dashboard Registration ▾ Payments ▾ Services ▾ Help ▾ Grievances Statutory Functions ▾

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000048K	17/10/2018	07APIPS0052D410

## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

ⓘ Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard
English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Final order issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard
Provisional Assessment
Case Detail
English

ARN/Case Id  
**AD071018000048K**

GSTIN/UIN/Temporary Id  
**07APIPS0052D410**

Date of Application/Case Creation  
**16/10/2018**

Status  
**Final order issued**

APPLICATIONS
NOTICES
REPLIES
PROCEEDINGS
**ORDERS**
INTERNAL COMMUNICATION
SECURITY
REFERENCES

ADD ORDER

Type	Order Number	Order Date	Attachments
FINAL ASSESSMENT ORDER GST ASMT-07	ZA071018000301D	17/10/2018	Doc.pdf FINAL_ORDER_ZA071018000301D_20181017091559.pdf
FURNISHED SECURITY ACCEPT	ZA0710180002916	17/10/2018	Doc.pdf
FURNISHED SECURITY RESUBMIT	ZA071018000286X	17/10/2018	Doc.pdf
FURNISHED SECURITY MODIFIED	ZA0710180002841	17/10/2018	Doc.pdf
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA071018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

[Go back to the Main Menu](#)

## F (7). Release of Security in Form GST ASMT-09

To issue order for release of security Order in Form GST ASMT-09, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **RELEASE OF SECURITY GST ASMT-09**.

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Approval granted, pending for release order</b>
---------------------------------------	--	--	--

APPLICATIONS	ADD ORDER +			
NOTICES	FURNISHED SECURITY ACCEPT			
REPLIES	FINAL ASSESSMENT ORDER GST ASMT-07	Order Number	Order Date	Attachments
PROCEEDINGS		1018000301D	17/10/2018	Doc.pdf FINAL_ORDER_ZA071018000301D_20181017091559.pdf
ORDERS	FURNISHED SECURITY MODIFIED			
INTERNAL COMMUNICATION	REJECTION ORDER	10180002916	17/10/2018	Doc.pdf
SECURITY	RELEASE OF SECURITY GST ASMT-09	1018000286X	17/10/2018	Doc.pdf
REFERENCES	ORDER OF REJECTION AGAINST RELEASE OF SECURITY	10180002841	17/10/2018	Doc.pdf
	PROVISIONAL ASSESSMENT ORDER GST ASMT-04	1018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf
	FURNISHED SECURITY RESUBMIT			

3. The **Release of Security** page is displayed.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Approval granted, pending for release order</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
RELEASE OF SECURITY GST ASMT-0\*

Release of Security Application Ref No.\*  
ZA071018000310E

Security amount to be released (In Rs)\*  
20000

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

Order Number \* ⓘ  
Reference Number  
Generate Reference Number

Release of Security Application Date\*  
18/10/2018

Security amount to be released (In words)\*  
Twenty Thousand Rupees only

MIS Report  
Tax Liability  
Tax Return History  
\* indicates mandatory fields

BACK PREVIEW PROCEED

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
- Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Approval granted, pending for release order</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
RELEASE OF SECURITY GST ASMT-0'

Release of Security Application Ref No. •  
ZA071018000310E

Security amount to be released (In Rs) •  
20000

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

Attachments  
Choose File No file chosen  
•File with PDF or JPEG format is only allowed  
•Maximum 4 files and 5 MB for each file allowed

Order Number • ⓘ  
ZA0710180003154  
Generate Reference Number

Release of Security Application Date •  
18/10/2018

Security amount to be released (In words) •  
Twenty Thousand Rupees only

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

BACK PREVIEW PROCEED

- Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
- Check the system-generated draft order carefully to rule out any discrepancy.

**Form GST ASMT- 09**

[See rule 98(7)]

Reference No : ZA0710180003154

Date : 18/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410

Name : NURUL MOHAMADBHAI SAIYED

Address : 12, qw, ww, Central Delhi, Delhi, 110000

Application Reference No. :  
ZA071018000310E

Date : 18/10/2018

**Order for Release of Security**

This has reference to your application mentioned above regarding release of security (details given in table below).

Your application has been examined and the same is found to be in order. The aforesaid security is hereby released.

Details of security -

Sr.No	Description	Particulars
1	Amount of security to be released (Rs.)	20,000.00
2	Amount of security to be released (in words)	Twenty Thousand Rupees only

Signature  
Name: Haripriya Santhanam  
Designation Lower Division Clerks  
Jurisdiction 100:Zone 9:Delhi

9. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Approval granted, pending for release order</b>
---------------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

SECURITY

REFERENCES

MIS Report

Tax Liability

Tax Return History

• indicates mandatory fields

Type

RELEASE OF SECURITY GST ASMT-0'

Order Number • ⓘ

ZA0710180003154

Generate Reference Number

Release of Security Application Ref No. •

ZA071018000310E

Release of Security Application Date •

18/10/2018

Security amount to be released (In Rs) •

20000

Security amount to be released (In words) •

Twenty Thousand Rupees only

Act/ Rules Provisions

Act/ Rules Provisions

1000 characters remaining

Attachments

Choose File No file chosen

ⓘ File with PDF or JPEG format is only allowed

ⓘ Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW **PROCEED**

10. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000048K	16/10/2018	07APIPS0052D410

## Warning

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ⓘ Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

[Dashboard](#) > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

**OK**

12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Order for release of security issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

[Dashboard](#) > [Provisional Assessment](#) > [Case Detail](#) English

ARN/Case Id  
**AD071018000048K**

GSTIN/UIN/Temporary Id  
**07APIPS0052D410**

Date of Application/Case Creation  
**16/10/2018**

Status  
**Order for release of security issued**

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

SECURITY

REFERENCES

ADD ORDER ▾

Type	Order Number	Order Date	Attachments
RELEASE OF SECURITY GST ASMT-09	ZA0710180003154	18/10/2018	RELEASE_SECURITY_ORDER_ZA0710180003154_20181018110951.pdf
FINAL ASSESSMENT ORDER GST ASMT-07	ZA071018000301D	17/10/2018	Doc.pdf FINAL_ORDER_ZA071018000301D_20181017091559.pdf
FURNISHED SECURITY ACCEPT	ZA0710180002916	17/10/2018	Doc.pdf
FURNISHED SECURITY RESUBMIT	ZA071018000286X	17/10/2018	Doc.pdf
FURNISHED SECURITY MODIFIED	ZA0710180002841	17/10/2018	Doc.pdf
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA071018000277W	16/10/2018	Doc1.pdf PROV_ORDER_ZA071018000277W_20181016054219.pdf

[Go back to the Main Menu](#)

## F (8). Order of Rejection against Release of Security

To issue order for rejection against release of security, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **ORDER OF REJECTION AGAINST RELEASE OF SECURITY**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000034T</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>12/10/2018</b>	Status <b>Proposal for Release rejected</b>
---------------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

**ORDERS**

INTERNAL COMMUNICATION

SECURITY

REFERENCES

ADD ORDER ▾

FURNISHED SECURITY ACCEPT

FINAL ASSESSMENT ORDER GST ASMT-07

FURNISHED SECURITY MODIFIED

REJECTION ORDER

RELEASE OF SECURITY GST ASMT-09

**ORDER OF REJECTION AGAINST RELEASE OF SECURITY**

PROVISIONAL ASSESSMENT ORDER GST ASMT-04

FURNISHED SECURITY RESUBMIT

Order Number	Order Date	Attachments
1018000327Z	18/10/2018	Application for Furnish of Security (4).pdf FINAL_ORDER_ZA071018000327Z_20181018033400.pdf
10180003261	18/10/2018	Application for Furnish of Security (5).pdf
10180002726	16/10/2018	Application for Provisional Assessment (1).pdf PROV_ORDER_ZA0710180002726_20181016114941.pdf

3. The **Order of Rejection against Release of Security** page is displayed.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000034T</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>12/10/2018</b>	Status <b>Proposal for Release rejected</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
ORDER OF REJECTION AGAINST REL

Release of Security Application Ref No. •  
ZA071018000328X

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

Order Number • ⓘ  
Reference Number  
Generate Reference Number

Release of Security Application Date •  
18/10/2018

MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

Attachments  
Choose File No file chosen  
• File with PDF or JPEG format is only allowed  
• Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

- Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
- In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
- Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

Dashboard > Provisional Assessment > Case Detail

English

ARN/Case Id AD071018000034T	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 12/10/2018	Status Proposal for Release rejected
--------------------------------	---	---	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

MIS Report

Tax Liability

Tax Return History

• indicates mandatory fields

Type

ORDER OF REJECTION AGAINST REL

Order Number • ⓘ

ZA0710180003328

Generate Reference Number

Release of Security Application Ref No. •

ZA071018000328X

Release of Security Application Date •

18/10/2018

Act/ Rules Provisions

Act/ Rules Provisions

1000 characters remaining

Attachments

Choose File

No file chosen

• File with PDF or JPEG format is only allowed

• Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

- Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.
- Check the system-generated draft order carefully to rule out any discrepancy.

**Form GST ASMT- 09**

[See rule 98(7)]

Reference No : ZA0710180003328

Date : 18/10/2018

To

GSTIN/ Temporary ID : 07APIPS0052D410

Name : NURUL MOHAMADBHAI SAIYED

Address : 12, qw, ww, Central Delhi, Delhi, 110000

Application Reference No. :  
ZA071018000328X

Date : 18/10/2018

**Order for Rejecting the Application for Release of Security**

This has reference to your application mentioned above regarding release of security (details given in table below).

Your application referred to above regarding release of security was examined but the same was not found to be in order for the reasons mentioned in the annexure.

Therefore, the application for release of security is rejected.

Details of security -

Sr.No	Description	Particulars
1	Amount of security to be released (Rs.)	0.00
2	Amount of security to be released (in words)	undefined

Signature  
Name: Haripriya Santhanam  
Designation Lower Division Clerks  
Jurisdiction 100:Zone 9:Delhi

9. Click **PROCEED** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000034T	07APIPS0052D410	12/10/2018	Proposal for Release rejected

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

Type  
ORDER OF REJECTION AGAINST REL

Order Number • ?  
ZA0710180003328  
[Generate Reference Number](#)

Release of Security Application Ref No. •  
ZA071018000328X

Release of Security Application Date •  
18/10/2018

Act/ Rules Provisions  
Act/ Rules Provisions  
1000 characters remaining

Attachments  

Choose File No file chosen

• File with PDF or JPEG format is only allowed  
• Maximum 4 files and 5 MB for each file allowed


MIS Report  
Tax Liability  
Tax Return History  
• indicates mandatory fields

BACK PREVIEW **PROCEED**

10. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD071018000034T	18/10/2018	07APIPS0052D410



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

• Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard >
English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Application for release of security Rejected". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000034T</b>	GSTIN/UIN/Temporary Id <b>07AIPIS0052D410</b>	Date of Application/Case Creation <b>12/10/2018</b>	Status <b>Application for release of security Rejected</b>
---------------------------------------	--	--	---

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
**ORDERS**  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD ORDER +

Type	Order Number	Order Date	Attachments
ORDER OF REJECTION AGAINST RELEASE OF SECURITY	ZA0710180003328	18/10/2018	RELEASE_REJECTION_ORDER_ZA0710180003328_20181018035858.pdf
FINAL ASSESSMENT ORDER GST ASMT-07	ZA071018000327Z	18/10/2018	Application for Furnish of Security (4).pdf FINAL_ORDER_ZA071018000327Z_20181018033400.pdf
FURNISHED SECURITY ACCEPT	ZA0710180003261	18/10/2018	Application for Furnish of Security (5).pdf
PROVISIONAL ASSESSMENT ORDER GST ASMT-04	ZA0710180002726	16/10/2018	Application for Provisional Assessment (1).pdf PROV_ORDER_ZA0710180002726_20181016114941.pdf

[Go back to the Main Menu](#)

## G (1). Upload Internal Communication before Provisional Assessment Order

To upload documents which have been used to communicate internally within Tax officials, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **INTERNAL COMMUNICATION** tab if it is not selected by default. This tab displays all communications undertaken against the case created.

2. Click **TYPE OF COMMUNICATION** to open the drop-down list and select **Commissioner/ Competent Authority** or **Approving Authority for Assessment**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Reply furnished, pending for final order</b>
---------------------------------------	--	--	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

TYPE OF COMMUNICATION ▾

Commissioner/ Competent authority

Approving Authority for Assessment

	Communication Status	Attachments
No Records Found		

3. The **Internal Communication** page is displayed. The Type field is auto-populated based on the Type of Communication selected above.

Dashboard > Provisional Assessment > Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Reply furnished, pending for final order</b>
---------------------------------------	--	--	---

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
**INTERNAL COMMUNICATION**  
SECURITY  
REFERENCES

**Type**

Commissioner/ Competent authority

**Status**

Select

**Attachments**

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

1 Tax officer can upload communication sent for approval of extension of limitation period for issuing Final assessment order by selecting status as 'Pending for approval on extension'. Clarification provided, if any to Commissioner/Competent authority or AC/JC shall also be uploaded by selecting the same status

2 Approval order of Commissioner/Competent authority or AC/JC for extension shall be uploaded by selecting status as 'Approval granted, pending for final order'

3 Rejection order of Commissioner/Competent authority or AC/JC for extension shall also be uploaded by selecting status as 'Proposal for extension Rejected'

4 If Commissioner/Competent authority or AC/JC asks any information regarding approval, the same can be uploaded by selecting status as 'Pending for clarification by officer on extension'

5 File relating to communication can be uploaded in PDF/JPEG form by clicking on 'Choose file'

6 For further details, click on 'Help'.

BACK
SUBMIT

4. Select the **Status** from the drop-down list.

**Status**

Select

Select

Pending for approval on extension

Approval granted, pending for final order

Proposal for extension Rejected

Pending for clarification by officer on extension

**Note:**

- Tax officer need to upload communication sent for approval of extension of limitation period for issuing Final assessment order by selecting status as 'Pending for approval on extension'. Clarification provided, if any to Commissioner/Competent authority or AC/JC also needs to be uploaded by selecting the same status.
- On receipt of request for approval of extension of limitation period for issuing Final assessment order, Commissioner/ Competent authority or AC/JC will give his comments and can choose to any one of following option (by email):

- Approve the request
- Reject the request
- Seek Additional Information on the matter.

c. In case, additional information is sought by Commissioner/ Competent authority or AC/JC and request for seeking additional information is received by officer on email then:

- Tax Officer will upload such email.
- Tax Officer will update the status as 'Pending for clarification by officer on extension'.
- Accordingly, Tax Officer will provide required information to Commissioner/ Competent authority or AC/JC on email.
- Tax Officer will then upload clarification email and update the status as 'Pending for approval on extension'.

d. If request for extension of limitation period for issuing Final assessment order is not allowed by Commissioner/ Competent authority or AC/JC (by email), then:

- Tax Officer will upload the rejection email.
- Update the status as 'Proposal for extension Rejected'.

e. If request for extension of limitation period for issuing Final assessment order is allowed by Commissioner/ Competent authority or AC/JC (by email), then:

- Tax Officer will upload the approval email.
- Update the status as 'Approval granted, pending for final order'.

5. Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

6. Click the **SUBMIT** button.

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Reply furnished, pending for final order</b>
---------------------------------------	--	--	---

APPLICATIONS  
 NOTICES  
 REPLIES  
 PROCEEDINGS  
 ORDERS  
**INTERNAL COMMUNICATION**  
 SECURITY  
 REFERENCES

**Type\***

Commissioner/ Competent authority

**Status\***

Select ▼

**Attachments\***

Choose File

 No file chosen
 

- ❗File with PDF or JPEG format is only allowed
- ❗Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

❗ Tax officer can upload communication sent for approval of extension of limitation period for issuing Final assessment order by selecting status as 'Pending for approval on extension'. Clarification provided, if any to Commissioner/Competent authority or AC/JC shall also be uploaded by selecting the same status

❗ Approval order of Commissioner/Competent authority or AC/JC for extension shall be uploaded by selecting status as 'Approval granted, pending for final order'

❗ Rejection order of Commissioner/Competent authority or AC/JC for extension shall also be uploaded by selecting status as 'Proposal for extension Rejected'

❗ If Commissioner/Competent authority or AC/JC asks any information regarding approval, the same can be uploaded by selecting status as 'Pending for clarification by officer on extension'

❗ File relating to communication can be uploaded in PDF/JPEG form by clicking on 'Choose file'

❗ For further details, click on 'Help'.

7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

Dashboard > Provisional Assessment > Case Detail

English

ARN/Case Id AD071018000048K	GSTIN/UIN/Temporary Id 07APIPS0052D410	Date of Application/Case Creation 16/10/2018	Status Approval granted, pending for final order
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APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

INTERNAL COMMUNICATION

SECURITY

REFERENCES

TYPE OF COMMUNICATION ▾

Communication Type	Communication Status	Attachments
Commissioner/ Competent authority	Approval granted, pending for final order	<a href="#">Doc.pdf</a>

[Go back to the Main Menu](#)

## G (2). Upload Internal Communication before Release of Security

To upload documents which have been used to communicate internally within Tax officials, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **INTERNAL COMMUNICATION** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **TYPE OF COMMUNICATION** to open the drop-down list and select **Commissioner/ Competent Authority** or **Approving Authority for Assessment**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Reply furnished, pending for order</b>
---------------------------------------	--	--	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

**INTERNAL COMMUNICATION**

SECURITY

REFERENCES

TYPE OF COMMUNICATION -

Commissioner/ Competent authority

Approving Authority for Assessment

Type	Communication Status	Attachments
Assessment	Approval granted, pending for final order	<a href="#">Doc.pdf</a>
Authority	Approval granted, pending for final order	<a href="#">Doc.pdf</a>
Approving Authority for Assessment	Approval granted, pending for final order	<a href="#">Doc.pdf</a>
Commissioner/ Competent authority	Approval granted, pending for final order	<a href="#">Doc.pdf</a>

3. The **Internal Communication** page is displayed. The Type field is auto-populated based on the Type of Communication selected above.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Reply furnished, pending for order</b>
---------------------------------------	--	--	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

**INTERNAL COMMUNICATION**

SECURITY

REFERENCES

**Type**

Commissioner/ Competent authority

**Status**

Select

**Attachments**

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

1 Tax officer can upload communication sent for approval to issue release order by selecting status as 'Pending for Approval on release'. Clarification provided, if any to Commissioner/Competent authority shall also be uploaded by selecting the same status

2 Approval order of Commissioner/Competent authority for issuing release order shall be uploaded by selecting status as 'Approval granted, pending for release order'

3 Rejection order of Commissioner/Competent authority for issuing release order shall also be uploaded by selecting status as 'Proposal for release rejected'

4 If Commissioner/Competent authority asks any information regarding approval, the same can be uploaded by selecting status as 'Pending for clarification by officer on release'

5 File relating to communication can be uploaded in PDF/JPEG form by clicking on 'Choose file'

6 For further details, click on 'Help'.

BACK

SUBMIT

4. Select the **Status** from the drop-down list.

**Status**

Select

Select

Pending for Approval on release

Approval granted, pending for release order

Proposal for Release rejected

Pending for clarification by officer on release

**Note:**

**Note:**

- Tax officer needs to upload communication sent for issuing release order by selecting status as 'Pending for Approval on release. Clarification provided, if any to Commissioner/Competent authority or AC/JC also needs to be uploaded by selecting the same status.
- On receipt of request for approval of extension of limitation period for issuing Final assessment order, Commissioner/ Competent authority or AC/JC will give his comments and can choose to any one of following option (by email):
  - Approve the request

- Reject the request
- Seek Additional Information on the matter.

c. In case, additional information is sought by Commissioner/ Competent authority or AC/JC and request for seeking additional information is received by officer on email then:

- Tax Officer will upload such email.
- Tax Officer will update the status as 'Pending for clarification by officer on release.
- Accordingly, Tax Officer will provide required information to Commissioner/ Competent authority or AC/JC on email.
- Tax Officer will then upload clarification email and update the status as 'Pending for approval on extension'.

d. If request for extension of issuing release order is not allowed by Commissioner/ Competent authority or AC/JC (by email), then:

- Tax Officer will upload the rejection email.
- Update the status as 'Proposal for release Rejected'.

e. If request for issuing release order is allowed by Commissioner/ Competent authority or AC/JC (by email), then:

- Tax Officer will upload the approval email.
- Update the status as 'Approval granted, pending for release order'.

5. Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

6. Click the **SUBMIT** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIP50052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Reply furnished, pending for order</b>
---------------------------------------	--	--	---

APPLICATIONS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

**INTERNAL COMMUNICATION**

SECURITY

REFERENCES

Type

Commissioner/ Competent authority

Status

Approval granted, pending for release order

❶ Tax officer can upload communication sent for approval to issue release order by selecting status as 'Pending for Approval on release'. Clarification provided, if any to Commissioner/Competent authority shall also be uploaded by selecting the same status

❷ Approval order of Commissioner/Competent authority for issuing release order shall be uploaded by selecting status as 'Approval granted, pending for release order'

❸ Rejection order of Commissioner/Competent authority for issuing release order shall also be uploaded by selecting status as 'Proposal for release rejected'

❹ If Commissioner/Competent authority asks any information regarding approval, the same can be uploaded by selecting status as 'Pending for clarification by officer on release'

❺ File relating to communication can be uploaded in PDF/JPEG form by clicking on 'Choose file'

❻ For further details, click on 'Help'.

Attachments

Choose File No file chosen

❶ File with PDF or JPEG format is only allowed

❷ Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIP50052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Approval granted, pending for release order</b>
---------------------------------------	--	--	--

APPLICATIONS	TYPE OF COMMUNICATION -		
NOTICES	Communication Type	Communication Status	Attachments
REPLIES	Commissioner/ Competent authority	Approval granted, pending for release order	Doc.pdf
PROCEEDINGS	Approving Authority for Assessment	Approval granted, pending for final order	Doc.pdf
ORDERS	Commissioner/ Competent authority	Approval granted, pending for final order	Doc.pdf
<b>INTERNAL COMMUNICATION</b>	Approving Authority for Assessment	Approval granted, pending for final order	Doc.pdf
SECURITY	Commissioner/ Competent authority	Approval granted, pending for final order	Doc.pdf
REFERENCES			

[Go back to the Main Menu](#)

## H. View Security details

To view security details furnished by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **SECURITY** tab. This tab displays all security details furnished by the Taxpayer.
2. Click the documents in the **Attachments** section to download and ascertain their contents.

[Dashboard](#) > [Provisional Assessment](#) > [Case Detail](#) English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished, pending approval</b>
---------------------------------------	--	--	---

[APPLICATIONS](#)  
[NOTICES](#)  
[REPLIES](#)  
[PROCEEDINGS](#)  
[ORDERS](#)  
[INTERNAL COMMUNICATION](#)  
**[SECURITY](#)**  
[REFERENCES](#)

Type	Bank Guarantee Reference Number	Name Of Bank	Amount (₹)	Date	Previous Bank Reference Number	Attachments
Furnishing of Security	2344444	07APIPS0052D410	10000	17/10/2018	NA	<a href="#">Doc.pdf</a>

[Go back to the Main Menu](#)

## I (1). Add Communication

To upload documents which have been used to communicate with the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished</b>
---------------------------------------	--	--	-------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD REFERENCE ▾  
COMMUNICATION  
REFERENCES OF CASE

Communication	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found				

3. The **Communication** page is displayed.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished</b>
---------------------------------------	--	--	-------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

**Type**

COMMUNICATION

**Notice/Order/Reminder Reference Number** \*

Select Reference Number ▾

**Type of Communication** \*

Select Type ▾

**Communication Date** \*

DD/MM/YYYY

**Issue Date** \*

DD/MM/YYYY

**Attachments**

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

\* indicates mandatory fields

4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.

5. Select the **Type of Communication** from the drop-down list.

**Type of Communication \***

Select Type ▼

Select Type
POST
SPECIAL MESSENGER

6. Select the **Issue Date** and **Communication Date** using the calendar.
7. Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

8. Click the **SUBMIT** button.

Dashboard
Provisional Assessment
Case Detail
English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished</b>
---------------------------------------	--	--	-------------------------------------

APPLICATIONS
NOTICES
REPLIES
PROCEEDINGS
ORDERS
INTERNAL COMMUNICATION
SECURITY
REFERENCES

**Type**
COMMUNICATION

**Notice/Order/Reminder Reference Number \***
ZA071018000277W

**Issue Date \***
16/10/2018

**Type of Communication \***
Select Type

**Communication Date \***
DD/MM/YYYY

**Attachments**

Choose File
No file chosen

File with PDF or JPEG format is only allowed
Maximum 4 files and 5 MB for each file allowed

BACK
SUBMIT

9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished</b>
---------------------------------------	--	--	-------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
**REFERENCES**

ADD REFERENCE ▾

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
COMMUNICATION	POST	-NA-	ZA071018000277W	17/10/2018	Doc.pdf

[Go back to the Main Menu](#)

## I (2). Add Reference of Case

To upload additional documents which have been used to communicate internally within Tax officials, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id <b>AD071018000048K</b>	GSTIN/UIN/Temporary Id <b>07APIPS0052D410</b>	Date of Application/Case Creation <b>16/10/2018</b>	Status <b>Security furnished</b>
---------------------------------------	--	--	-------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
**REFERENCES**

ADD REFERENCE ▾

COMMUNICATION  
**REFERENCES OF CASE**

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
	POST	-NA-	ZA071018000277W	17/10/2018	Doc.pdf

3. Click the **Choose File** button to upload any attachment as has been described earlier.

**Note:**

- File with PDF & JPEG format is only allowed.

- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

4. Click the **SUBMIT** button.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Security furnished

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

**Type**

REFERENCES OF CASE

**Date** \*

17/10/2018

**Attachments**

Choose File No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

\* indicates mandatory fields

5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

Dashboard > Provisional Assessment > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD071018000048K	07APIPS0052D410	16/10/2018	Security furnished

APPLICATIONS  
NOTICES  
REPLIES  
PROCEEDINGS  
ORDERS  
INTERNAL COMMUNICATION  
SECURITY  
REFERENCES

ADD REFERENCE +

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	-NA-	17/10/2018	Doc.pdf
COMMUNICATION	POST	-NA-	ZA071018000277W	17/10/2018	Doc.pdf

[Go back to the Main Menu](#)

# Scrutiny of Returns

## FAQs > Scrutiny of Returns

### 1. I am not getting Scrutiny of Returns link in my Dashboard. Why?

You may not have been assigned the role of Adjudicating Authority by the State Admin. Request your State Admin to allocate you the role of Adjudicating Authority. Once the role is assigned, you will be allocated Scrutiny of Returns link for further action.

Click [here](#) to learn about the various roles available in Tax Officials Interface and how the Admin can assign the role to Tax Officials.

### 2. When do a Tax Official need to conduct Scrutiny of Returns?

In case, any discrepancy is found in return furnished by registered person on the basis of risk parameters or suo-moto on his / her own motion, then Tax Official can issue a notice informing the user of such discrepancies and seek clarification from that person.

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 Official or furnish an explanation for the identified discrepancy.

Where the explanation furnished by the registered person is found to be satisfactory, the Tax Official needs to issue order of acceptance of reply against notice issued and if it is not acceptable, then Tax Official may proceed to determine the tax and other dues or may recommend the case to Audit/ Special audit/ Enforcement wing.

### 3. From where can I issue notice to the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > NOTICES** option.

### 4. From where can I view the reply filed by the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > REPLIES** option.

### 5. From where can I recommend the case to other modules?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > RECOMMEND** option.

## **6. When can I recommended a case to other modules?**

In case, reply to notice given by the taxpayer is not satisfactory, you can recommend to initiate proceedings u/s 73/74 for determination of tax or recommend to initiate action under Audit/ Special Audit/ Enforcement u/s 65/66/67.

## **7. From where can I issue orders to the taxpayers?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > ORDERS** option.

## **8. What will happen once "Drop Proceedings" order is issued?**

In case, reply to notice given by the taxpayer is satisfactory, you can issue the "Drop Proceedings" order.

Once the "Drop Proceedings" order is issued, status of the case is updated to "Order for dropping proceedings issued". Also, system sends an intimation to the taxpayer via email and SMS, and makes this order available on the Taxpayer's dashboard.

## **9. From where can I add additional documents related to Case ID?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns > Case Detail > REFERENCES** option.

## **10. Does a taxpayer get any intimation about the notice or order issued to them?**

Taxpayer will get intimation about all notices and orders issued to him/her through SMS and e-mail.

## **11. By when can a taxpayer reply to notice issued to them?**

The taxpayer need to reply within 30 days from the date of service of notice issued u/s 61 to furnish explanation or request for extension.

## **12. What needs to be done in case reply to notice given by the taxpayer is not satisfactory?**

In case, reply to notice given by the taxpayer is not satisfactory, you need to recommend to initiate proceedings u/s 73/74 for determination of tax or recommend to initiate action under Audit/ Special Audit/ Enforcement u/s 65/66/67. Once it's recommended, then:

- Internal Reference Number (ARN/Case id) will get generated
- The work item (ARN/Case id) will appear in pending list under 'Determination of Tax' under Assessment & Adjudication module or will appear under work item list under Audit/ Special Audit/ Enforcement modules to initiate action
- Internal status will be 'Recommended for action u/s 73/74' or 'Recommended for audit u/s 65' or 'Recommended for special audit u/s 66' or 'Recommended for enforcement/ Survey u/s 67'
- Status of RFN for taxpayer will remain 'Reply furnished, pending for order'

### **13. What are the various statuses for Scrutiny of Returns?**

Various statuses for Scrutiny of Returns updated automatically by GST Portal are:

1. Pending for Action by tax officer: Status of ARN of return under work item of A/A for scrutiny
2. Closed: On removing the item from 'List of Return under Scrutiny'
3. Pending for reply by taxpayer: Status of ARN/ Case id and RFN upon issue of notice
4. Reply furnished: Pending for order by tax officer: Status of ARN/ Case id and RFN upon submission of reply
5. Reply not furnished, pending for order: Status of ARN/ Case id and RFN, if person does not attend PH/ furnish explanation on date specified in SCN or Extended date
6. Order for dropping proceedings issued: Status of ARN/ Case id and RFN upon dropping the proceedings
7. Recommended for action u/s 73: Status of ARN/ Case id upon initiating proceedings u/s 73 for Determination of Tax
8. Recommended for action u/s 74: Status of ARN/ Case id upon initiating proceedings u/s 74 for Determination of Tax
9. Recommended for Audit u/s 65: Status of ARN/ Case id upon recommended the case to Audit
10. Recommended for Special Audit u/s 66: Status of ARN/ Case id upon recommended the case to Special Audit
11. Recommended for Survey/ Inspection u/s 67: Status of ARN/ Case id upon Recommended the case under Enforcement
12. Pending for order by tax officer: Status of ARN/ Case id and RFN, in case, no reply submitted against notice within time specified or extended time

### **14. Do I need to upload details of receipt of order sent by post to the taxpayer?**

Tax Officer needs to update the details of receipt of order sent by post to the taxpayer in 'Reference' folder i.e. date of delivery and upload the receipt related to post on the GST Portal.

### **15. What is the difference between Communication and References tab?**

Communication tab is used to upload documents which have been used to communicate to taxpayer offline.

References tab is used to upload additional documents or communication related to the case.

# Scrutiny of Returns

## How can I conduct procedure of scrutiny of Returns against the taxpayer?

To conduct procedure of scrutiny of Returns u/s 61 and proceed to determine tax & other dues u/s 73 or 74 or to recommend for initiating action u/s 65, 66 or 67 against the taxpayer, in the role of Adjudicating Authority, perform following steps:

- A. Initiate Suo Moto or Search for ARN
  - A(1). [Initiate Suo Moto Proceeding](#)
  - A(2). [Search for an already-created ARN/Case ID](#)
- B. Take action using **NOTICES** tab of Case Details screen:
  - B(1). [Issue/View Notice](#)
  - B(2). [Reminder](#)
  - B(3). [Adjournment](#)
- C. Take action using **REPLIES** tab of Case Details screen: [View replies filed by the taxpayer](#)
- D. Take action using **ORDERS** tab of Case Details screen: [Drop Proceedings](#)
- E. Take action using **REFERENCES** tab of Case Details screen:
  - E(1). [Upload Communication](#)
  - E(2). [References related to the case](#)
- F. Take action using **RECOMMEND** tab of Case Details screen: [Add Recommendation](#)

**Click each hyperlink above to know more.**

## A (1). Initiate Suo-Moto Proceedings for Scrutiny of Returns

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns** option.

Dashboard	Services ▾	Help ▾	Grievances	Refund ▾	Statutory Functions ▾	
Assessment/Adjudication	Demand and Collection Register	Quick Links	My Tasks	Cause List	Recovery	
Determination of tax(Fraud/Other)-DRC07						Intimation of Voluntary Payment
General Penalty						Assessment of unregistered persons
Assessment of Non-filers of Returns						Determination of tax(Fraud/Other)
Rectification of Orders						Summary Assessment
Provisional Attachment						Restoration of Provisional Attachment
Tax collected but not deposited						<b>Scrutiny of Returns</b>
Provisional Assessment						Recommendations

- 
4. The **Scrutiny of Returns** page is displayed.

Dashboard > Scrutiny of returns > Case Detail English

## Search

**SUO MOTO PROCEEDING**

**ARN**  
Enter ARN

**GSTIN**  
Enter GSTIN

**Status**  
Select

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

**SEARCH**

5. Click the **SUO MOTO PROCEEDING** button.

Dashboard > Scrutiny of returns > Case Detail English

## Search

**SUO MOTO PROCEEDING**

**ARN**  
Enter ARN

**GSTIN**  
Enter GSTIN

**Status**  
Select

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

**SEARCH**

- 
6. The **Suo Moto** page is displayed. The “Proceeding Type” field gets auto-populated.

Dashboard > Scrutiny of returns > Suo Moto English

**Proceeding Type\***  
Scrutiny of returns

**GSTIN/UIN/Temporary Id\***  
Enter GSTIN **GO**

**Financial Year\***  
Select

**Tax Period\***

Tax Period*			
From		To	
Select	Select	Select	Select

**BACK** **CREATE**

7. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer.
8. Click the **GO** button. This will enable the **CREATE** button.
9. Select the **Financial Year** from the drop-down list.

10. Select the Tax Period from the **From** and **To** drop-down lists for the period for which you want to initiate scrutiny of returns.
11. Click the **CREATE** button.

Dashboard > Scrutiny of returns > Suo Moto English

**Proceeding Type\***  
 Scrutiny of returns

**GSTIN/UIN/Temporary Id\***  
 18AJIPA1572E7ZE

**GO**

**Financial Year\***  
 Select ▼

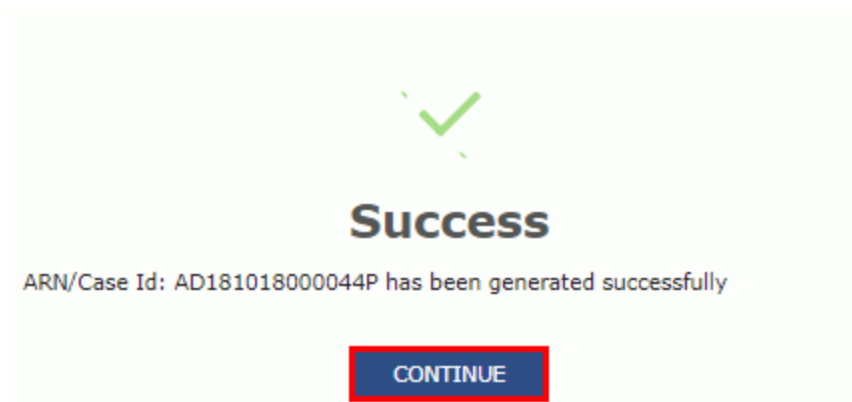
**Tax Period\***

From		To	
Select ▼	Select ▼	Select ▼	Select ▼

BACK

CREATE

12. A success message is displayed. Click **CONTINUE**.



13. **Scrutiny of Returns** Case Detail page is displayed. From this page, you can initiate proceedings for Scrutiny of Returns by operating on the tabs provided at the left-hand side of the page: NOTICES, REPLIES, ORDERS, REFERENCES and RECOMMEND.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
No Records Found					

Or, you can also search the **Scrutiny of Returns** application page by either searching for the ARN (Application Reference Number)/GSTIN/Status/Period by navigating to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns** option.

[Go back to the Main Menu](#)

## A (2). Go to Scrutiny of Returns application page by searching for the ARN (Application Reference Number)/GSTIN/Status/Period

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns** option.



4. Search page is displayed.

The screenshot shows the Search page in the GST Back Office Portal. The page displays search criteria fields for ARN, GSTIN, Status, From Date, and To Date. A 'SEARCH' button is visible at the bottom right.

Dashboard > Scrutiny of returns > Case Detail English

**Search** SUO MOTO PROCEEDING

**ARN** Enter ARN **GSTIN** Enter GSTIN

**Status** Select **From Date** DD/MM/YYYY **To Date** DD/MM/YYYY

SEARCH

5. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN, GSTIN, Status** or Period From and Period To Date.

**Note:** You must enter data in at least one field to proceed.

**Status**

Select ▼

- Select
- Pending for action by tax officer
- Pending for reply by taxpayer
- Order for dropping proceedings issued
- Recommended for Audit u/s 65
- Recommended for Special Audit u/s 66
- Recommended for Survey/ Inspection u/s 67
- Recommended for action u/s 73
- Recommended for action u/s 74
- Reminder No. 1 issued
- Reminder No. 2 issued
- Reminder No. 3 issued
- Reply furnished, Pending for order by tax officer
- Reply not furnished, pending for order

6. Click the **SEARCH** button.

Dashboard > Scrutiny of returns > Case Detail English

## Search

SUO MOTO PROCEEDING

**ARN**  
Enter ARN

**GSTIN**  
Enter GSTIN

**Status**  
Select ▼

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

**SEARCH**

6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.

Dashboard > Scrutiny of returns > Case Detail English

## Search

**SUO MOTO PROCEEDING**

**ARN**

**GSTIN**

**Status**

**From Date**

**To Date**

**SEARCH**

**All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.**

**List of Application/Case Reference Numbers (ARNs)**

ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD181018000044P	18AJIPA1572E7ZE	ANGAD JASBIRSINGH ARORA	22/10/2018	Pending for action by tax officer

7. **Scrutiny of Returns** Case Detail page is displayed. From this page, you can initiate proceedings for Scrutiny of Returns by operating on the tabs provided at the left-hand side of the page: NOTICES, REPLIES, ORDERS, REFERENCES and RECOMMEND.

**Note:** On this page, the NOTICES tab is selected by default.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD181018000044P	18AJIPA1572E7ZE	22/10/2018	Pending for action by tax officer

**NOTICES** **ADD NOTICE**

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
No Records Found					

REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

[Go back to the Main Menu](#)

## B (1). Issue Notice

To issue notice for information to the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the Notices/Reminder/Adjournment issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **NOITCE**.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

ADD NOTICE +  
REMINDER  
**NOTICE**  
ADJOURNMENT

Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
No Records Found				

3. The **NOTICE** page is displayed.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

Type  
NOTICE

Section Number <sup>•</sup>  
Max 25 Char

Reference Number <sup>•</sup>  
Reference Number  
[Generate Reference Number](#)

Financial Year <sup>•</sup>  
2017-2018

Due Date to Reply <sup>•</sup>  
DD/MM/YYYY

From

To

JAN 2018

MAR 2018

Act/Rules Provisions  
Act/Rules Provisions  
1000 characters remaining

Attachments <sup>•</sup>  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

**Note:** Before issuing the notice, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A

- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.

4. In the **Section Number** field, enter the section number.
5. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
6. Select the **Due Date to reply** using the calendar.
7. In the **Acts/ Rules Provisions** field, enter the act or rule provision.
8. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
9. Click **PREVIEW** and a system-generated draft notice of additional information gets downloaded into your machine as displayed.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UITN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	---	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

Type

NOTICE

Financial Year

2017-2018

Act/Rules Provisions

Act/Rules Provisions

1000 characters remaining

Attachments

Choose File No file chosen

File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

Section Number

Max 25 Char

Due Date to Reply

DD/MM/YYYY

Tax Period

Tax Period			
From		To	
JAN	2018	MAR	2018

Reference Number

ZA1810180001139

Generate Reference Number

BACK

PREVIEW

PROCEED

10. Check the system-generated draft notice carefully to rule out any discrepancy.

**GST ASMT - 10**  
[See rule 99(1)]

Reference No.: ZA1810180001147

Date: 22/10/2018

To

GSTIN: 18AJPA1572E7ZE

Name: ANGAD JASBIRSINGH ARORA

Address: 10, dsf, asdfg, Jorhat, Assam, 785001

Tax period: JAN 2018 - MAR 2018

F.Y.: 2017-2018

**Notice for intimating discrepancies in the return after scrutiny**

This is to inform that during scrutiny of the return for the tax period referred to above, discrepancies noticed have been mentioned in the attached annexure..

You are hereby directed to explain the reasons for the aforesaid discrepancies by the date mentioned in the table below.

If no explanation is received by the said date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

Sr. No.	Description	Particulars
1	Section under which notice is issued	61
2	Date by which reply has to be submitted	23/10/2018
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Signature

Name: Urmila

Designation: Deputy Commissioner

Jurisdiction: JORHAT - 1 , Jorhat , Jorhat

Zone , Assam

11. Go back to the notice page. Click **PROCEED** button.

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIT/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for action by tax officer</b>
---------------------------------------	--	--	--

**NOTICES**  
REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

• indicates mandatory fields  
[MIS Report](#)  
[Tax Liability](#)  
[Tax Return History](#)

**Type**

**Section Number** •

**Reference Number** •  
  
[Generate Reference Number](#)

**Financial Year** •

**Due Date to Reply** •

Tax Period •			
From		To	
<input type="text" value="JAN"/>	<input type="text" value="2018"/>	<input type="text" value="MAR"/>	<input type="text" value="2018"/>

**Act/Rules Provisions**  
  
1000 characters remaining

**Attachments** •  

No file chosen

Doc.pdf

• File with PDF or JPEG format is only allowed  
• Maximum 4 files and 5 MB for each file allowed

12. Click **ISSUE** with DSC.

Dashboard > Notice/Reminder/Order
English

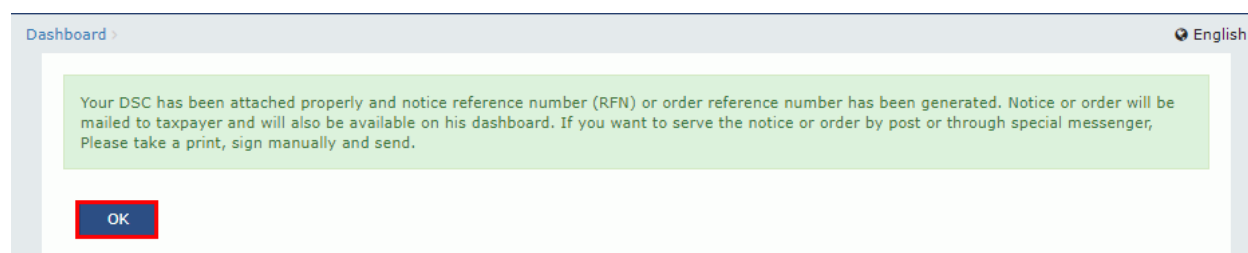
ARN	Date	GSTIN
AD181018000044P	22/10/2018	18AJIPA1572E7ZE

## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

• Facing problem using DSC? [Click here for help](#)

13. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



14. The updated **Case Detail** page is displayed, with the table containing the record of the notice just issued and the **Status** updated to "Pending for final reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard.

**Note:** You can click the hyperlinks under Attachments column to view the documents.

The screenshot shows the "Case Detail" page. At the top, there is a yellow header bar with four fields: "ARN/Case Id" with value "AD181018000044P", "GSTIN/UIN/Temporary Id" with value "18AJIPA1572E7ZE", "Date of Application/Case Creation" with value "22/10/2018", and "Status" with value "Pending for reply by taxpayer". Below this is a sidebar with a "NOTICES" tab selected, and other tabs: "REPLIES", "ORDERS", "REFERENCES", and "RECOMMEND". To the right of the sidebar is an "ADD NOTICE" button. Below the button is a table with the following data:

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
NOTICE	ZA1810180001147	22/10/2018	23/10/2018	61	Doc.pdf SR_NOTICE_ZA1810180001147_20181022122950.pdf

[Go back to the Main Menu](#)

## B (2). Issue a Reminder

To issue a reminder to taxpayer who has neither replied to the SCN within time specified nor attended a personal hearing, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Notice/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

**NOTICES**

REPLIES

ORDERS

REFERENCES

RECOMMEND

ADD NOTICE +

REMINDER

NOTICE

ADJOURNMENT

Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
180001147	22/10/2018	23/10/2018	61	<a href="#">Doc.pdf</a> <a href="#">SR_NOTICE_ZA1810180001147_20181022122950.pdf</a>

3. The **REMINDER** page is displayed.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

**NOTICES**

REPLIES

ORDERS

REFERENCES

RECOMMEND

**Type**

REMINDER

**Section Number\***

61

\* indicates mandatory fields

**Reference Number\***

Reference Number

[Generate Reference Number](#)

**Due Date to Reply\***

DD/MM/YYYY

**Reminder No.\***

Select ▼

**Attachments**

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Select the **Due Date to reply** using the calendar.
6. Select the **Reminder No.** from the drop-down list.
7. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
8. Click **PREVIEW** and a system-generated draft notice of reminder gets downloaded into your machine as displayed.

Dashboard > Scrutiny of returns > Case Detail

English

ARN/Case Id AD181018000044P	GSTIN/UIN/Temporary Id 18AJIPA1572E7ZE	Date of Application/Case Creation 22/10/2018	Status Pending for reply by taxpayer
--------------------------------	---	---	---

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

REMINDER

Section Number\*

61

Reference Number\*

ZA1810180001155

Generate Reference Number

Due Date to Reply\*

23/10/2018

Reminder No.\*

1

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

9. Check the system-generated draft reminder carefully to rule out any discrepancy.

**Office of Deputy Commissioner**  
**Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam, State/UT: Assam**

Reminder - 1

Reference No.: ZA1810180001155

Date: 22/10/2018

To

GSTIN/ID: 18AJPA1572E7ZE  
Name: ANGAD JASBIRSINGH ARORA  
Address : 10, dsf, asdfg, Jorhat, Assam, 785001

SCN Reference No.: ZA1810180001147

Date: 22/10/2018

Previous reminder reference no: NA

Dated: NA

**Reminder**

With reference to the show cause notice referred above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.

You are once again requested to furnish the reply by the date mentioned in table below.

You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.

Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	23/10/2018
2.	Date of Personal Hearing	NA
3.	Time of Personal Hearing	NA
4.	Venue where Personal Hearing will be held	NA

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: JORHAT - 1:Jorhat:Jorhat  
Zone:Assam

10. Go back to the reminder page. Click **PROCEED** button.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD181018000044P	18AJIPA1572E7ZE	22/10/2018	Pending for reply by taxpayer

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

**Type**

REMINDER

**Section Number\***

61

**Reference Number\***

ZA1810180001155

[Generate Reference Number](#)

\* indicates mandatory fields

**Due Date to Reply\***

23/10/2018

**Reminder No.\***

1

**Attachments**

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed


Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

11. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
AD181018000044P	22/10/2018	18AJIPA1572E7ZE



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

ISSUE WITH DSC

12. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Your DSC has been attached properly and notice reference number (RFN) or order reference number has been generated. Notice or order will be mailed to taxpayer and will also be available on his dashboard. If you want to serve the notice or order by post or through special messenger, Please take a print, sign manually and send.

OK

13. The updated **Case Detail** page is displayed, with the table containing the record of the reminder just issued and the **Status** updated to "Reminder No. 1 Issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this reminder notice available on the Taxpayer's dashboard.

**Note:**

- You can issue only three reminders against a particular case.
- You can click the hyperlinks under Attachments column to view the documents.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

**NOTICES**

REPLIES

ORDERS

REFERENCES

RECOMMEND

**ADD NOTICE**

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
REMINDER	ZA1810180001155	22/10/2018	23/10/2018	61	<a href="#">SR_REMINDER_ZA1810180001155_20181022123541.p</a>
NOTICE	ZA1810180001147	22/10/2018	23/10/2018	61	<a href="#">Doc.pdf</a> <a href="#">SR_NOTICE_ZA1810180001147_20181022122950.pdf</a>

[Go back to the Main Menu](#)

## B (3). Issue an Adjournment

To update adjournment details for a taxpayer who has filed an application of extension offline, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices (*Notice/Reminder/Adjournment*) issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

ADD NOTICE +

	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
REMINDER	10180001155	22/10/2018	23/10/2018	61	SR_REMINDER_ZA1810180001155_20181022123541.p
ADJOURNMENT	ZA1810180001147	22/10/2018	23/10/2018	61	Doc.pdf SR_NOTICE_ZA1810180001147_20181022122950.pdf

3. The **ADJOURNMENT** page is displayed.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

Type  
ADJOURNMENT

Section Number\*  
61

Reference Number\*  
Reference Number  
[Generate Reference Number](#)

Due Date to Reply\*  
DD/MM/YYYY

Attachments  
Choose File No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

BACK ISSUE

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Select the **Due Date to reply** using the calendar.
6. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
7. Click **ISSUE** button.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Reminder No. 1 Issued</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

**Type** • indicates mandatory fields

**Section Number** •

**Reference Number** •

[Generate Reference Number](#)

**Due Date to Reply** •

📅

**Attachments**

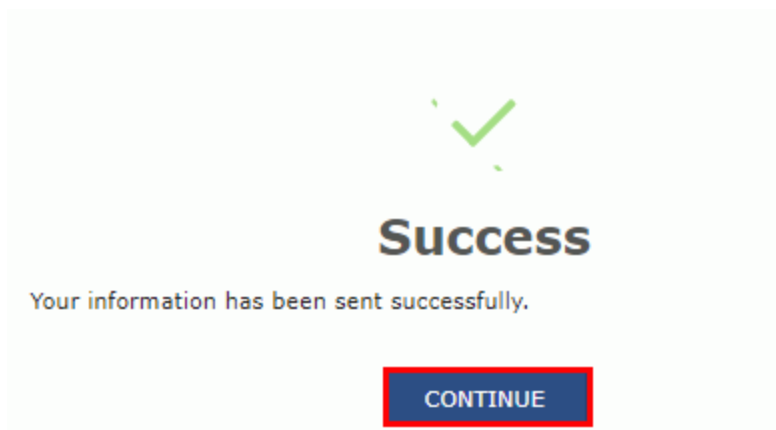
Choose File

No file chosen

📎 File with PDF or JPEG format is only allowed

📎 Maximum 4 files and 5 MB for each file allowed

8. A success message popup is displayed. Click **CONTINUE**.



9. The updated **Case Detail** page is displayed, with the table containing the record of the adjournment just issued and the **Status** updated to "Pending for reply by taxpayer". Also, system would send the intimation to the taxpayer via email and SMS, and make this adjournment notice available on the Taxpayer's dashboard.

**Note:** You can click the hyperlinks under Attachments column to view the documents.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id AD181018000044P	GSTIN/UIN/Temporary Id 18AJIPA1572E7ZE	Date of Application/Case Creation 22/10/2018	Status Pending for reply by taxpayer
--------------------------------	---	---	---

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
RECOMMEND

ADD NOTICE +

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section Number	Attachments
ADJOURNMENT	ZA1810180001163	22/10/2018	24/10/2018	61	-NA-
REMINDER	ZA1810180001155	22/10/2018	23/10/2018	61	SR_REMINDER_ZA1810180001155_201810221235
NOTICE	ZA1810180001147	22/10/2018	23/10/2018	61	Doc.pdf SR_NOTICE_ZA1810180001147_2018102212295

[Go back to the Main Menu](#)

## C. View Replies by the Taxpayer, if any

To view replies submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the Taxpayer.
2. Click the documents in the **Attachments** section to download and ascertain their contents.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id AD181018000044P	GSTIN/UIN/Temporary Id 18AJIPA1572E7ZE	Date of Application/Case Creation 22/10/2018	Status Reply furnished, Pending for order by tax officer
--------------------------------	---	---	---

NOTICES  
**REPLIES**  
ORDERS  
REFERENCES  
RECOMMEND

Notice Type	Reply filed Against	Reply Date	Option for Personal Hearing	Attachments
NOTICE	ZA181018000048Y	22/10/2018	N	20180418ZA100418000315A (1).pdf SR_REPLY_ZA181018000048Y_20181004030358.pdf

[Go back to the Main Menu](#)

## D. Drop Proceedings

To drop the proceedings, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default.
2. Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000029H</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>10/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
**ORDERS**  
REFERENCES  
RECOMMEND

ADD ORDER ▾  
**DROP PROCEEDING**

Order Number	Order Date	Attachments
No Records Found		

3. The **DROP PROCEEDING** page is displayed.

ARN/Case Id <b>AD181018000029H</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAZB</b>	Date of Application/Case Creation <b>10/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
**ORDERS**  
REFERENCES  
RECOMMEND

Type  
DROP PROCEEDING

Order Number \* ⓘ  
Reference Number  
[Generate Reference Number](#)

Date of reply  
NA

SCN Ref No \*  
ZA1810180000826

Date Of SCN \*  
10/10/2018

Financial Year \*  
2017-2018

Tax Period \*

From		To	
JUL	2017	JUL	2017

Act/Rules Provisions  
Act/Rules Provisions  
1000 characters remaining

Attachments  
Choose File No file chosen  
ⓘ File with PDF or JPEG format is only allowed  
ⓘ Maximum 4 files and 5 MB for each file allowed

BACK PREVIEW PROCEED

4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the act or rule provision.
6. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing order.

7. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD181018000029H	18AJIPA1572EABZ	10/10/2018	Pending for reply by taxpayer

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type

DROP PROCEEDING

Order Number \* ⓘ

ZA1810180001171

Date of reply

NA

SCN Ref No \*

ZA1810180000826

Date Of SCN \*

10/10/2018

Financial Year \*

2017-2018

Tax Period \*

From		To	
JUL	2017	JUL	2017

Act/Rules Provisions

Act/Rules Provisions

1000 characters remaining

Attachments

Choose File

No file chosen

ⓘ File with PDF or JPEG format is only allowed

ⓘ Maximum 4 files and 5 MB for each file allowed

BACK

PREVIEW

PROCEED

8. Check the system-generated draft order carefully to rule out any discrepancy.

**Form GST ASMT - 12**  
**[See rule 99(3)]**

Reference No.: ZA1810180001171

Date: 22/10/2018

To

GSTIN: 18AJPA1572EABZ  
Name: ANGAD JASBIRSINGH ARORA  
Address: 105, dfgh, sdfgh, Jorhat, Assam, 785001

Tax period: JUL 2017 - JUL 2017

F.Y.: 2017-2018

ARN: AD181018000029H

Date: 10/10/2018

**Order of acceptance of reply against the notice issued under section 61**

This has reference to your reply, details of which is mentioned in table below, in response to the notice issued to you as per details mentioned in table below.

In this regard, your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Sr. No.	Description	Particulars
1	Date of reply filed	NA
2	Notice Ref. No.	ZA1810180000826
3	Date of notice	10/10/2018

Signature  
Name: Urmila  
Designation: Deputy Commissioner  
Jurisdiction: JORHAT - 1 , Jorhat , Jorhat  
Zone , Assam

9. Go back to the notice page. Click **PROCEED** button.

ARN/Case Id <b>AD181018000029H</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EA2B</b>	Date of Application/Case Creation <b>10/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
**ORDERS**  
REFERENCES  
RECOMMEND

\* indicates mandatory fields

**Type**

**Order Number** \*   
  
[Generate Reference Number](#)

**Date of reply**

**SCN Ref No** \*

**Date Of SCN** \*

**Financial Year** \*

**Tax Period** \*

From		To	
JUL	2017	JUL	2017

**Act/Rules Provisions**  
  
1000 characters remaining

**Attachments**  
 No file chosen  
 File with PDF or JPEG format is only allowed  
 Maximum 4 files and 5 MB for each file allowed

10. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order
English

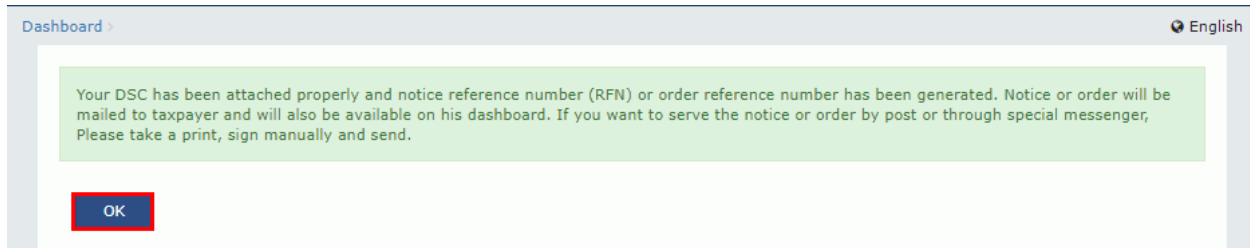
ARN	Date	GSTIN
AD181018000044P	22/10/2018	18AJIPA1572E7ZE

## Warning

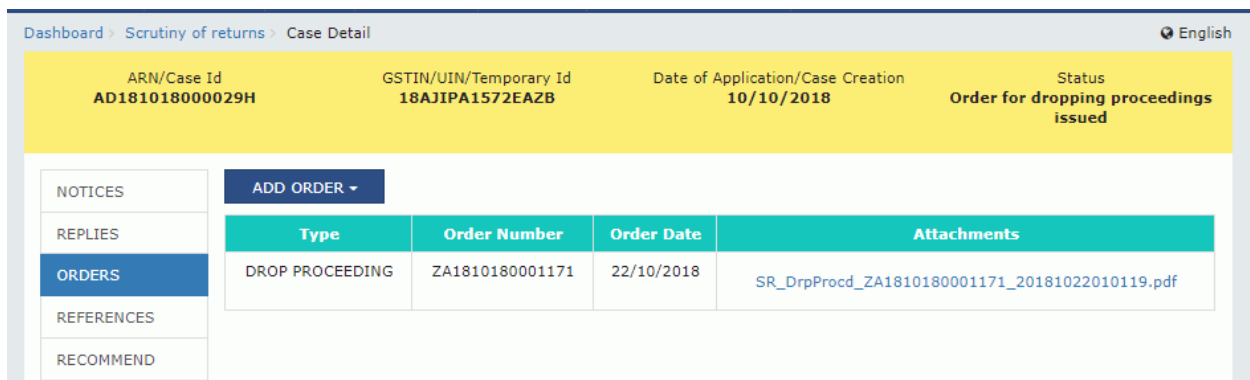
Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? Click here for help

11. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



12. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued and the **Status** updated to "Order for dropping proceedings issued". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the Taxpayer's dashboard.



[Go back to the Main Menu](#)

## E (1). Upload Communication

To upload documents, which have been used to communicate with taxpayer offline, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
**REFERENCES**  
RECOMMEND

ADD REFERENCE  
**COMMUNICATION**  
REFERENCES OF CASE

Communication	Delivered by	Notice/Order/Reminder Reference Number	Communication Date	Attachments
No Records Found				

3. The **Communication** page is displayed.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
**REFERENCES**  
RECOMMEND

**Type**

COMMUNICATION

**Notice/Order/Reminder Reference Number\***

Select Reference Number ▼

**Type of Communication \***

Select Type ▼

**Communication Date\***

DD/MM/YYYY

**Issue Date\***

DD/MM/YYYY

**Attachments**

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK SUBMIT

\* indicates mandatory fields

4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.

5. Select the **Type of Communication** from the drop-down list.

**Type of Communication \***

Select Type ▼

Select Type

POST

SPECIAL MESSENGER

6. Select the **Issue Date** and **Communication Date** using the calendar.

7. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

8. Click the **SUBMIT** button.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

Type  
COMMUNICATION

Notice/Order/Reminder Reference Number\*  
ZA1810180001147

Type of Communication\*  
Select Type

Communication Date\*  
DD/MM/YYYY

Attachments  

Choose File

No file chosen  
File with PDF or JPEG format is only allowed  
Maximum 4 files and 5 MB for each file allowed

Issue Date\*  
22/10/2018

BACK SUBMIT

\* indicates mandatory fields

9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

**Note:** You can click the hyperlinks under Attachments column to view the documents.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

ORDERS

REFERENCES

RECOMMEND

ADD REFERENCE +

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
COMMUNICATION	POST	-NA-	ZA1810180001147	22/10/2018	<a href="#">Doc.pdf</a>

[Go back to the Main Menu](#)

## E (2). Upload References of Case

To upload additional documents or communication related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

ORDERS

**REFERENCES**

RECOMMEND

ADD REFERENCE ▾

COMMUNICATION

**REFERENCES OF CASE**

Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
POST	-NA-	ZA1810180001147	22/10/2018	Doc.pdf

3. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF & JPEG format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

4. Click the **SUBMIT** button.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES

REPLIES

ORDERS

**REFERENCES**

RECOMMEND

Type  
REFERENCES OF CASE

Date\*  
22/10/2018

Attachments  
**Choose File** No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

**SUBMIT**

5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

**Note:** You can click the hyperlinks under Attachments column to view the documents.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
**REFERENCES**  
RECOMMEND

ADD REFERENCE +

Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
REFERENCES OF CASE	-NA-	-NA-	-NA-	22/10/2018	-NA-
COMMUNICATION	POST	-NA-	ZA1810180001147	22/10/2018	<a href="#">Doc.pdf</a>

[Go back to the Main Menu](#)

## F. Add Recommendation

In case, reply to notice given by the taxpayer is not satisfactory, you may recommend to initiate proceedings u/s 73/74 for determination of tax or recommend to initiate action under Audit/ Special Audit/ Enforcement u/s 65/66/67.

To add recommendation related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **RECOMMEND** tab if it is not selected by default. This tab displays all recommendation added against the case created.
2. Click **RECOMMEND** to open the drop-down list and select **ADD RECOMMENDATION**.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
**RECOMMEND**

RECOMMEND +

ADD RECOMMENDATION

Rule	Referred module (To)	Recommending Officer	Recommended To	Section	Comments	Attachments
No Records Found						

2. The **Add Recommendation** page is displayed.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UTN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
**RECOMMEND**

• Indicates mandatory fields

**Type**  

RECOMMENDATION OF CASE

**Unit to Recommend •**  

Select a module ▼

**Recommending to officer •**  

Select an official ▼

**Section •**  

Select a section ▼

**Comments/Reasons for Recommending •**

1000 characters remaining

**Attachments**

Choose File

 No file chosen  
• File with PDF or JPEG format is only allowed  
• Maximum 4 files and 5 MB for each file allowed

BACK

PROCEED

3. Select the **Unit to Recommend** from the drop-down list.

**Unit to Recommend •**

Select a module ▼

Select a module

Adjudication

Enforcement

4. Select the **Recommending to Officer** from the drop-down list.

5. Select the **Section** from the drop-down list.

**Section •**

Select a section ▼

Select a section

73

74

6. Enter the **comments** or **reasons** to recommend to some other unit.

7. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.

8. Click **PROCEED** button.

Dashboard > Scrutiny of returns > Case Detail
English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UTN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Pending for reply by taxpayer</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
**RECOMMEND**

Type  
RECOMMENDATION OF CASE

Unit to Recommend\*

Select a module ▼

Recommending to officer\*

Select an official ▼

Section\*

Select a section ▼

Comments/Reasons for Recommending\*

Comments

1000 characters remaining

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

PROCEED

\* indicates mandatory fields

9. The updated **Case Detail** page is displayed, with the table containing the record of the recommendation just issued and the **Status** updated to "Recommendation for action".

Once it's recommended, then:

- Internal Reference Number (ARN/Case id) will get generated
- The work item (ARN/Case id) will appear in pending list under 'Determination of Tax' under Assessment & Adjudication module or will appear under work item list under Audit/ Special Audit/ Enforcement modules to initiate action
- Internal status will be 'Recommended for action u/s 73/74' or 'Recommended for audit u/s 65' or 'Recommended for special audit u/s 66' or 'Recommended for enforcement/ Survey u/s 67'
- Status of RFN for taxpayer will remain 'Reply furnished, pending for order'

10. Scroll to the right using the scroll bar to view more details.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Recommended for action u/s 73</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
**RECOMMEND**

RECOMMEND ▾

Type	Referred module (From)	Referred module (To)	Recommending Officer	Recommended To	Section	Comments	Attachments
RECOMMENDATION OF CASE	Adjudicating/Authority	Adjudication	Urmila	First Test Name	73	Recommended to Adjudication module	

11. The details are displayed.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000044P</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>22/10/2018</b>	Status <b>Recommended for action u/s 73</b>
---------------------------------------	--	--	--

NOTICES  
REPLIES  
ORDERS  
REFERENCES  
**RECOMMEND**

Type	Referred module (From)	Referred module (To)	Recommending Officer	Recommended To	Section	Comments	Attachments
ADJUDICATION OF CASE	Adjudicating/Authority	Adjudication		First Test Name	73	Recommended to Adjudication module	-NA-

[Go back to the Main Menu](#)

# Recommendations

## Recommendations

### 1. From where recommendations are received?

Recommendations are received from Enforcement or Audit or Special Audit or Others (LTU) module to ascertain or assess the tax liability of a person.

### 2. What are the various functionalities under Recommendations?

Listed below are the various functionalities under Recommendations:

- A. Search Recommendations : Search recommendations related to a particular use case or section received from various modules
- B. Seek Additional Information : Seek additional information from the Tax Official concerned
- C. View Additional Information : View the information provided by the concerned officer
- D. Assign Section : Assign case to different section of the Act
- E. Re Assign Section : Re-assign case to different section of the Act
- F. Initiate Proceedings : Create case ID and initiate proceedings against the case
- G. Reply to Recommendation : Reply to recommendations, related to particular use case or section received from various modules

### 3. Which Tax Official uses which functionality under Recommendations?

Below roles can use functionalities under Recommendations:

- A. Search Recommendations : Adjudicating Authority
- B. Seek Additional Information : Adjudicating Authority
- C. View Additional Information : Adjudicating Authority
- D. Assign Section : Adjudicating Authority
- E. Re Assign Section : Adjudicating Authority
- F. Initiate Proceedings : Adjudicating Authority
- G. Reply to Recommendation : Concerned Officer

### 4. From where can I seek additional information from the concerned officer for recommendations?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Recommendations > Search > Seek Additional Information** option.

## 5. From where can I view additional information given by the concerned officer for recommendations?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Recommendations > Search > View Additional Information** option.

## 6. From where can I re-assign recommendations to some other section?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Recommendations > Search > ReAssign section** option.

## 7. From where can I initiate proceedings for recommendations?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Assessment/Adjudication > Recommendations > Search > Initiate Proceedings** option.

## 8. What are the various statuses for recommendations?

Various statuses for recommendations updated automatically by GST Portal are:

1. Pending for action by tax officer: Status of ARN/Case id
2. Pending for clarification by concerned officer: If any additional information is sought by A/A
3. Clarification received, pending for action by tax officer: Upon Clarification received
4. Recommendations assigned to section.... : Upon assignment of ARN/Case id to Particular Use case or Section
5. Proceeding Initiated: Upon proceedings initiated against ARN/Case id

## 9. From where can I reply to recommendations?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Quick Links > My Recommendations** option.

## 10. What is the difference between a section and a unit as referred in this document?

Section refers to any Section of the Act, whereas unit related to functionalities related to different modules like Enforcement, Audit, Special Audit etc. within the organization.

# Recommendations

## How can I act on the recommendations related to particular use case or section received from various modules?

To act on the recommendations related to particular use case or section received from various modules, in the role of Adjudicating Authority, perform following steps:

- A. [Search Recommendations](#)
- B. [Seek Additional Information](#)
- C. [View Additional Information](#)
- D. [Assign Section](#)
- E. [Re Assign Section](#)
- F. [Initiate Proceedings](#)
- G. [Reply to Recommendation](#)

**Click each hyperlink above to know more.**

### A. Search Recommendations

To search recommendations related to particular use case or section received from various modules, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Recommendations** option.

Dashboard	Services ▾	Help ▾	Grievances	Refund ▾	Statutory Functions ▾	
Assessment/Adjudication	Demand and Collection Register	Quick Links	My Tasks	Cause List	Recovery	
Determination of tax(Fraud/Other)-DRC07			Intimation of Voluntary Payment			
General Penalty			Assessment of unregistered persons			
Assessment of Non-filers of Returns			Determination of tax(Fraud/Other)			
Rectification of Orders			Summary Assessment			
Provisional Attachment			Restoration of Provisional Attachment			
Tax collected but not deposited			Scrutiny of Returns			
Provisional Assessment			Recommendations			

4. Search page is displayed. Choose your search criteria.

Dashboard > Recommendations > English

**Status**  
Select ▼

**Recommended By(Unit)**  
Select ▼

**Section**  
Select ▼

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

RESET

SEARCH

SEEK ADDITIONAL INFORMATION

VIEW ADDITIONAL INFORMATION

RE ASSIGN

ASSIGN SECTION

INITIATE PROCEEDINGS

5. Select the **Status** from the drop-down list.

**Status**

Select ▼

Select  
Pending for action by tax officer  
Pending for clarification by concerned officer  
Clarification received, pending for action by tax officer  
Recommendations assigned to section  
Proceedings Initiated  
All

6. Select the **Recommended By (Unit)** from the drop-down list.

**Recommended By(Unit)**

Select ▼

Select  
Enforcement  
Audit  
Special Audit  
LUT  
Adjudicating/Authority  
Business Intelligence  
All

7. Select the **Section** of the Act from the drop-down list.

**Section**

Select ▼

Select
63
64
67
73
74
76
125
All

8. Click the **SEARCH** button.

Dashboard > Recommendations >
English

**Status**  
Select ▼

**Recommended By(Unit)**  
Select ▼

**Section**  
Select ▼

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

RESET

SEARCH

SEEK ADDITIONAL INFORMATION

VIEW ADDITIONAL INFORMATION

RE ASSIGN

ASSIGN SECTION

INITIATE PROCEEDINGS

9. Based on your search criteria, the recommendations gets displayed.

Dashboard > Recommendations >
English

**Status**  
Select ▼

**Recommended By(Unit)**  
Select ▼

**Section**  
Select ▼

**From Date**  
01/10/2018

**To Date**  
22/10/2018

RESET

SEARCH

❗ Select option is enabled only for recommendation items for which proceedings are not initiated

Select	Tax Payer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommen	
	GSTIN	Name	Jurisdiction			Unit	
<input type="radio"/>	18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	U
<input type="radio"/>	18AJIPA1572EAZB	Angad Provision	JORHAT - 1	AD181018000035O	-NA-	Adjudicating/Authority	U

SEEK ADDITIONAL INFORMATION

VIEW ADDITIONAL INFORMATION

RE ASSIGN

ASSIGN SECTION

INITIATE PROCEEDINGS

9.1. Scroll to the right using scroll bar to view more details.

Select option is enabled only for recommendation items for which proceedings are not initiated

Select	Tax Payer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommen	
	GSTIN	Name	Jurisdiction			Unit	
<input type="radio"/>	18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	U
<input type="radio"/>	18AJIPA1572EABZ	Angad Provision	JORHAT - 1	AD181018000035O	-NA-	Adjudicating/Authority	U



9.2. More details are displayed.

Select option is enabled only for recommendation items for which proceedings are not initiated

Jurisdiction	Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommendation Details			Section	Status
			Unit	Officer	Date		
	AD181018000024R	-NA-	Adjudicating/Authority	Urmila	10/10/2018	73	Clarification received, pending for action by tax officer
	AD181018000035O	-NA-	Adjudicating/Authority	Urmila	11/10/2018	73	Pending for action by tax officer



[Go back to the Main Menu](#)

## B. Seek Additional Information

1. To seek additional information from the concerned Official, select the radio button against the GSTIN.
2. Click the **SEEK ADDITIONAL INFORMATION** button.

Dashboard > Recommendations > English

**Status** Select **Recommended By(Unit)** Select **Section** Select

**From Date** 01/09/2018 **To Date** 22/10/2018

**RESET** **SEARCH**

**Select option is enabled only for recommendation items for which proceedings are not initiated**

Select	Tax Payer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommen	
	GSTIN	Name	Jurisdiction			Unit	
<input checked="" type="radio"/>	18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	U
<input type="radio"/>	18AJIPA1572EAZB	Angad Provision	JORHAT - 1	AD1810180000350	-NA-	Adjudicating/Authority	U

**SEEK ADDITIONAL INFORMATION** **VIEW ADDITIONAL INFORMATION** **RE ASSIGN**

**ASSIGN SECTION** **INITIATE PROCEEDINGS**

3. Enter your comments in the **Comments** box.

4. Click the **Choose File** button to upload any attachments.

**Note:** You can upload 4 files with PDF or JPEG format and maximum size of upload as 5 MB.

5. Click the **SUBMIT** button.

Dashboard > Recommendations received from other modules > English

**Comments:** \*

Comments

1000 characters remaining

**Attachments**

**Choose File** No file chosen

File with PDF or JPEG format is only allowed  
 Maximum 4 files and 5 MB for each file allowed

**BACK** **SUBMIT**

6. A confirmation message is displayed that additional information has been forwarded to concerned Officer.

7. Click **BACK** to go to search page.

Dashboard > Recommendations received from other modules > English

Your request for additional information has been forwarded to Concerned officer.

Case Id	Comments	Attachment	Date
AD181018000024R	Need required document		22/10/2018

**Comments:** \*

Comments

1000 characters remaining

**Attachments**

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

8. The status is updated to "Pending for clarification by concerned officer".

Dashboard > Recommendations > English

**Status**  **Recommended By(Unit)**  **Section**

**From Date**  **To Date**

Select option is enabled only for recommendation items for which proceedings are not initiated

Section	Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommendation Details			Section	Status
			Unit	Officer	Date		
	AD181018000024R	-NA-	Adjudicating/Authority	Urmila	11/10/2018	73	Pending for clarification by concerned officer

[Go back to the Main Menu](#)

## C. View Additional Information

Adjudicating authority seeks clarification from concerned officer by clicking "**SEEK ADDITIONAL INFORMATION**" button. Once the concerned officer provides information, Adjudicating authority can click the "**VIEW ADDITIONAL INFORMATION**" button to view the information provided by the concerned officer.

1. To view additional information provided by the Tax Official, select the radio button against the GSTIN.
2. Click the **VIEW ADDITIONAL INFORMATION** button.

Dashboard > Recommendations > English

**Status** 
**Recommended By(Unit)** 
**Section**

**From Date** 
**To Date**

Select option is enabled only for recommendation items for which proceedings are not initiated

Select	Tax Payer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recomm Unit
	GSTIN	Name	Jurisdiction			
<input type="radio"/>	26ATBPS2064A4Z0	sona puriyadhu	Silvassa	AD261018000033V	-NA-	Adjudicating/Authority
<input checked="" type="radio"/>	26BEWPP3223H3Z4	PATHAK	Silvassa	AD261018000037N	-NA-	Adjudicating/Authority

3. The additional information is displayed. You can click the link under Attachment column to view the attached document along with information.

Dashboard > Recommendations received from other modules > English

Case Id	Comments	Attachment	Date
AD261018000037N	AD261018000037N	<a href="#">Doc.pdf</a>	22/10/2018

4. Click **BACK** to go to search page.

[Go back to the Main Menu](#)

## D. Assign Section

Adjudicating authority can decide that which case should be assigned to which section of the Act. Suppose, Adjudicating authority is of the opinion that the case pertains to section 73 of the Act, then after assigning, the case will be displayed under section 73 (determination of tax) to take further action.

1. To assign section to particular case, select the radio button against the GSTIN.
2. Click the **ASSIGN SECTION** button.

Dashboard > Recommendations > English

**Status** Select **Recommended By(Unit)** Select **Section** Select

**From Date** 01/10/2018 **To Date** 22/10/2018

RESET SEARCH

*Select option is enabled only for recommendation items for which proceedings are not initiated*

Select	Tax Payer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommen	
	GSTIN	Name	Jurisdiction			Unit	
<input checked="" type="radio"/>	18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	U
<input type="radio"/>	18AJIPA1572EABZ	Angad Provision	JORHAT - 1	AD181018000035O	-NA-	Adjudicating/Authority	U

SEEK ADDITIONAL INFORMATION VIEW ADDITIONAL INFORMATION RE ASSIGN

ASSIGN SECTION INITIATE PROCEEDINGS

3. Select the **Section** from the drop-down list.
4. Enter the **Reason for Assigning** different section.
5. Click the **SUBMIT** button.

Dashboard > Recommendations received from other modules > English

**Section \*** 73 **Reason for Assign \***

Comments

1000 characters remaining

BACK SUBMIT

6. A confirmation message is displayed that case has been assigned to that particular section of the Act. After the case is assigned, it will display under particular use case relating to that section, it is assigned to. Adjudicating authority can then proceed further to take action in that particular use case, in which the case is assigned to.
7. Click **BACK** to go to search page.

Dashboard > Recommendations received from other modules > English

This case has been assigned to particular section successfully.

Case Id	Section	Reason	Date
AD181018000024R	67	Assigned to section 67	22/10/2018

Section \*

Select ▼

Reason for Assign \*

Comments

1000 characters remaining

BACK SUBMIT

[Go back to the Main Menu](#)

## E. Re Assign Section

After a use case is assigned to a particular Section of the Act, if Adjudicating authority intends to assign this case to any other unit, then he can use the Reassign section option.

1. To reassign section to some other unit, select the radio button against the GSTIN.
2. Click the **RE ASSIGN** button.

Dashboard > Recommendations > English

Status: Select ▼ Recommended By(Unit): Select ▼ Section: Select ▼

From Date: 01/10/2018 To Date: 22/10/2018

RESET SEARCH

! Select option is enabled only for recommendation items for which proceedings are not initiated

Select	Tax Payer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommen	
	GSTIN	Name	Jurisdiction			Unit	
<input checked="" type="radio"/>	18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	U
<input type="radio"/>	18AJIPA1572EAZB	Angad Provision	JORHAT - 1	AD1810180000350	-NA-	Adjudicating/Authority	U

SEEK ADDITIONAL INFORMATION VIEW ADDITIONAL INFORMATION RE ASSIGN

ASSIGN SECTION INITIATE PROCEEDINGS

3. The **Re assign** page is displayed.

Dashboard > Recommendations received from other modules > English

**Unit to Recommend** •  
Select a module ▼

**Tax Authority** •  
Select an official ▼

**Comments** •  
Comments  
1000 characters remaining

BACK SUBMIT

4. Select the **Unit to Recommend** from the drop-down list.

**Unit to Recommend** •

Select a module ▼

Select a module

Audit

Adjudicating/Authority

Enforcement Officer

5. Select the **Tax Authority** to whom case is assigned from the drop-down list.

6. Enter the **Reason for reassigning** in Comments box.

7. Click the **SUBMIT** button.

Dashboard > Recommendations received from other modules > English

**Unit to Recommend** •  
Adjudicating/Authority ▼

**Tax Authority** •  
First Name | Joint Commissioner ▼

**Comments** •  
Comments  
1000 characters remaining

BACK SUBMIT

8. A confirmation message is displayed that case has been re-assigned successfully.

9. Click **BACK** to go to search page.

Dashboard > Recommendations received from other modules > English

The case reassigned successfully

**Unit to Recommend\*** **Tax Authority\***

Select a module Select an official

**Comments\***

Comments

1000 characters remaining

BACK SUBMIT

[Go back to the Main Menu](#)

## F. Initiate Proceedings

Adjudicating authority can create case ID and initiate proceedings against a particular case using this functionality.

1. To create case ID and initiate proceedings against the case, select the radio button against the GSTIN.
2. Click the **INITIATE PROCEEDINGS** button.

Dashboard > Recommendations > English

**Status** **Recommended By(Unit)** **Section**

Select Select Select

**From Date** **To Date**

01/10/2018 22/10/2018

RESET SEARCH

**Select option is enabled only for recommendation items for which proceedings are not initiated**

Select	Tax Payer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommen	
	GSTIN	Name	Jurisdiction			Unit	
<input checked="" type="radio"/>	18AJIPA1572EAZB	Angad Provision	JORHAT - 1	AD1810180000350	-NA-	Adjudicating/Authority	U

SEEK ADDITIONAL INFORMATION VIEW ADDITIONAL INFORMATION RE ASSIGN

ASSIGN SECTION **INITIATE PROCEEDINGS**

3. By clicking on 'Initiate proceedings', screen for creating case id will be opened.

Dashboard > Determination of tax(Fraud/Other) > Suo Moto English

**Proceeding Type\*** **GSTIN/UIN/Temporary Id\*** **Financial Year\***

Determination of tax(Fraud/Others) 18AJIPA1572EABZ **GO** Select

STATE Approved

**Tax Period\***

From		To	
Select	Select	Select	Select

**BACK** **CREATE**

For Unregistered Person [Click here](#) to create Temp id

4. Here, Adjudicating authority will create case id and the case will be displayed under particular section, in which case is assigned. After this it will appear in pendency list of Concerned officer for taking action.

[Go back to the Main Menu](#)

## G. Reply to Recommendation

To reply to recommendations related to a particular use case or section of the Act, sought by adjudicating authority, the Concerned Officer may perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Quick Links > My Recommendations** option.

Dashboard	Registration	Payments	Services	Help	Grievances	Refund	Statutory Functions
Demand and Collection Register	My Tasks	Recovery	Cause List	Assessment/Adjudication	Quick Links		
Generate Reference Number				View Non Filers			
List of proceedings pending				<b>My Recommendations</b>			

4. Search page is displayed. Choose your search criteria.

Dashboard > My Recommendations English

**Status** **From Date** **To Date**

Select DD/MM/YYYY DD/MM/YYYY

**RESET** **SEARCH**

5. Select the **Status** from the drop-down list.

**Status**

All ▼

Select

Pending for action by tax officer

Pending for clarification by concerned officer

Clarification received, pending for action by tax officer

Recommendations assigned to section

Proceedings Initiated

All

8. Select the **From** and **To** Date using the calendar.

8. Click the **SEARCH** button.

Dashboard > My Recommendations > English

**Status**  
Select ▼

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

RESET

SEARCH

9. Based on your search criteria, the case ID(s) gets displayed.

Dashboard > My Recommendations > English

**Status**  
All ▼

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

RESET

SEARCH

Taxpayer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommendation	
GSTIN	Name	Jurisdiction			Unit	Officer
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000025P	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572EAZB	Angad Provision	JORHAT - 1	AD181018000035O	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000030Y	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000044P	-NA-	Adjudicating/Authority	Urmila

◀

▶

## 10.1. View Case ID

10.1.1. Click the **Case ID** link to view the case details.

Dashboard > My Recommendations > English

**Status** All
**From Date** DD/MM/YYYY
**To Date** DD/MM/YYYY
RESET SEARCH

Taxpayer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommendation	
GSTIN	Name	Jurisdiction			Unit	Officer
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	<a href="#">AD181018000024R</a>	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	<a href="#">AD181018000024R</a>	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	<a href="#">AD181018000025P</a>	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572EAZB	Angad Provision	JORHAT - 1	<a href="#">AD181018000035O</a>	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	<a href="#">AD181018000030Y</a>	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	<a href="#">AD181018000044P</a>	-NA-	Adjudicating/Authority	Urmila

10.1.2. The case details are displayed. In scrutiny of return, if Adjudicating authority is not satisfied with reply furnished by taxpayer, then he will refer the case to section 73/74 (determination of tax) or other module. If case, it is recommended to section 74, then no action will be taken in scrutiny of return. Proceeding will be taken further under determination of tax use case.

Dashboard > Scrutiny of returns > Case Detail English

ARN/Case Id <b>AD181018000024R</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572E7ZE</b>	Date of Application/Case Creation <b>10/10/2018</b>	Status <b>Recommended for action u/s 74</b>
---------------------------------------	--	--	--

**NOTICES** Case has been recommended to section 74 and no further action is allowed

Type	Reference Number	Issue Date	Due Date to Reply/PH	Section	Attachments
No Records Found					

REPLIES  
 ORDERS  
 REFERENCES  
 RECOMMEND

## 10.2. View the Comments

10.2.1. Click the **View** link to view the comments given for seeking information.

Dashboard > My Recommendations > English

**Status**  
 All ▼

**From Date**  
 DD/MM/YYYY

**To Date**  
 DD/MM/YYYY

RESET SEARCH

	Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommendation Details			Status	Section	Action
			Unit	Officer	Date			
	AD181018000024R	-NA-	Adjudicating/Authority	Urmila	10/10/2018	Clarification received, pending for action by tax officer	67	<a href="#">Reply View</a>
	AD181018000024R	-NA-	Adjudicating/Authority	Urmila	10/10/2018	Clarification received, pending for action by tax officer	73	<a href="#">Reply View</a>
	AD181018000025P	-NA-	Adjudicating/Authority	Urmila	10/10/2018	Pending for action by tax officer	73	<a href="#">Reply View</a>
	AD181018000035O	-NA-	Adjudicating/Authority	Urmila	11/10/2018	Pending for action by tax officer	73	<a href="#">Reply View</a>
	AD181018000030Y	-NA-	Adjudicating/Authority	Urmila	12/10/2018	Pending for action by tax officer	73	<a href="#">Reply View</a>
	AD181018000044P	-NA-	Adjudicating/Authority	Urmila	22/10/2018	Pending for action by tax officer	73	<a href="#">Reply View</a>

◀ ▶

10.2.2. The comments are displayed.

Dashboard > My Recommendations > English

Case Id	Comments	Attachment	Date
AD181018000024R	Need required document		22/10/2018

BACK

### 10.3. Reply to Queries

10.3.1. Click the **Reply** link to reply to additional information query.

Dashboard > My Recommendations > English

Status

From Date

To Date

All

DD/MM/YYYY

DD/MM/YYYY

RESET

SEARCH

	Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommendation Details			Status	Section	Action
			Unit	Officer	Date			
	AD181018000024R	-NA-	Adjudicating/Authority	Urmila	10/10/2018	Pending for clarification by concerned officer	67	<a href="#">Reply View</a>
	AD181018000024R	-NA-	Adjudicating/Authority	Urmila	10/10/2018	Clarification received, pending for action by tax officer	73	<a href="#">Reply View</a>
	AD181018000025P	-NA-	Adjudicating/Authority	Urmila	10/10/2018	Pending for action by tax officer	73	<a href="#">Reply View</a>
	AD181018000035O	-NA-	Adjudicating/Authority	Urmila	11/10/2018	Pending for action by tax officer	73	<a href="#">Reply View</a>
	AD181018000030Y	-NA-	Adjudicating/Authority	Urmila	12/10/2018	Pending for action by tax officer	73	<a href="#">Reply View</a>
	AD181018000044P	-NA-	Adjudicating/Authority	Urmila	22/10/2018	Pending for action by tax officer	73	<a href="#">Reply View</a>

10.3.2. Enter your remarks in the Comments box.

10.3.3. Click the **Choose File** to upload any document.

10.3.4. Click **SUBMIT**.

Dashboard > My Recommendations > English

Case Id	Comments	Attachment	Date
AD181018000024R	replied		11/10/2018

Comments: \*

Comments

1000 characters remaining

Attachments

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

10.3.5. A confirmation message is displayed that the additional information has been forwarded to concerned Officer.

Your response for additional information has been forwarded to Concerned officer.

Case Id	Comments	Attachment	Date
AD181018000024R	replied		11/10/2018
AD181018000024R	Document uploaded	Doc.pdf	29/10/2018

**Comments:** •

Comments

1000 characters remaining

**Attachments**

No file chosen

❗File with PDF or JPEG format is only allowed

❗Maximum 4 files and 5 MB for each file allowed

BACK

SUBMIT

[Go back to the Main Menu](#)

# Policy Admin

## FAQs

### Policy Admin

- [FAQs](#)
- [Manual](#)

# Manual

*This functionality will be released shortly.*

# Policy Admin

## FAQs > Policy Admin - Issuing Delegated Legislation

### 1. Which all Tax Official Roles are involved in Policy Admin- Issuing Delegated Legislation?

Following four Tax Official roles can be defined on the GST Portal by the State Admin to conduct activities related to Policy Admin- Issuing Delegated Legislation:

1. **Drafting officer:** Drafts the delegated legislation and submits it to the Supervising Officer for review.
2. **Supervising Officer:** Reviews the draft submitted by the Drafting Officer, makes the appropriate changes and submits it to the Approving Authority for approval. He/she may also choose to send the draft back to the Drafting Officer with comments.
3. **Approving Authority:** Reviews the draft submitted by the Supervising Officer, makes the appropriate changes and submits it to the Signing and Publishing Authority. He/she may also choose to send the draft back to the Supervising Officer, with comments.
4. **Signing and Publishing Authority:** Reviews the draft submitted by the Approving Authority, makes the appropriate changes and signs and publishes it. He/she may also choose to send the draft back to the Approving Authority, with comments.

**Note:** If there are only three roles available—Drafting Officer, Supervising Officer, and Signing and Publishing Authority—the Supervising Officer or the Signing and Publishing Authority shall act as the Approving Authority as well and perform all the activities related to their role (Supervising Officer/Signing and Publishing Authority) and of the Approving Authority also.

### 2. What types of delegated legislation can be processed and issued by the Policy Admin Officials on the GST Portal?

Following three types of delegated legislation can be processed and issued by the Policy Admin Officials: **Circulars, Notifications and Administrative Orders.**

### 3. Is there any time limit for the Supervising Officer and Approving Authority to close the draft file from their end once it has been submitted by the Drafting Officer?

Once the draft of the delegated legislation is submitted by the Drafting Officer, the Supervising Officer will have <<7 days>> (from the date of submission of the draft by the Drafting Officer) to submit the file.

Otherwise, he/she will be reminded of the same with an e-mail alert at the end of the 7-day period. The same alert will also go to the Approving Officer regarding pendency of the file at the Supervising Officer's level.

Similarly, once the draft of the delegated legislation is submitted by the Supervising Officer, the Approving Authority will have <<7 days>> (from the date of submission of the draft by the Supervising Officer) to submit the file. Otherwise, he/she will be reminded of the same with an email alert at the end of the 7-day period.

#### **4. I have been assigned the role of Drafting Officer. Do I need to use my DSC while submitting the draft of the delegated legislation?**

No, you don't have to use your DSC for submitting the draft of the delegated legislation.

#### **5. I have been assigned the role of Supervising Officer and Approving Authority. Do I need to use my DSC while submitting the draft of the delegated legislation?**

No, you don't have to use your DSC for submitting the draft of the delegated legislation.

#### **6. What actions take place once the draft of the delegated legislation is signed and published?**

Once the delegated legislation is signed and published by the Signing and Publishing Authority, following actions will take place:

##### **In case of Notifications:**

- Notification is printed, physically signed, and forwarded to the Government Press for publication in the Official Gazette through normal mode. In case of e-Gazette publication, the same is forwarded by e-mail or otherwise as prescribed for receipt by the Publishing Authority with DSC incorporated.
- Notification is also sent to the webmaster of the Department/field formation for putting up for public information.
- The centralized serial number is auto-populated in the draft notification
- The centralised serial numbering system for the appropriate class of notifications gets updated.

##### **In case of Circulars:**

- The centralized serial number is auto-populated in the draft circular once the same is approved.
- Circular is forwarded to the mailing list as per instructions applicable for issue of circulars.
- Circular is also sent to the webmaster of the Department/field formation for putting up for public information.
- The centralised serial numbering system for the appropriate class of circulars gets updated.

- In case of press note, the same is also issued to the Press Information Bureau for communication to the media. The press note will also be hosted on the GST portal under the head 'Press Release'.

#### **In case of Administrative Orders:**

- The centralized serial number is auto-populated in the draft Administrative Orders upon approval.
- Administrative Orders is also sent to the webmaster of the Department/field formation for putting up for public information.
- The centralised serial numbering system for the appropriate class of Administrative Orders gets updated.
- The Administrative Order is forwarded to the BO Official for updation of the Role / Jurisdictional mapping.
- Copy of the Administrative Order shall also be forwarded to the officers concerned through e-mail besides making it available on their dashboard.
- The charge has to be transferred from one BO user to another BO user on issuance of transfer/promotion/deputation/demotion/order.

### **7. Once the delegated legislation document is approved, signed and published, can it be altered?**

No, once the delegated legislation document is approved, signed and published, it cannot be altered.

### **8. During processing of the Delegated Legislation, what all Status changes does it undergo?**

During processing of the Delegated Legislation, it undergoes following Status changes:

- **Returned to Approving Authority:** When draft of the delegated legislation is sent back to the Approving Authority by the Signing and Publishing Authority, with comments.
- **Returned to Drafting Officer:** When draft of the delegated legislation is sent back to the Drafting Officer by the Supervising Officer, with comments.
- **Returned to Supervising Officer:** When draft of the delegated legislation is sent back to the Supervising Officer by the Approving Authority, with comments.
- **Submitted to Approving Authority:** When draft of the delegated legislation is submitted by the Supervising Officer to the Approving Authority for approval.
- **Signed and Published:** When draft of the delegated legislation is signed and published by the Signing and Publishing Authority.
- **Submitted to Supervising Officer:** When draft of the delegated legislation is submitted by the Drafting Officer to the Supervising Officer for review.

- **Submitted to Signing and Publishing Authority:** When draft of the delegated legislation is submitted by the Approving Authority to the Signing and Publishing Authority for signing and publishing.

# Manual > Policy Admin - Issuing Delegated Legislation

## How can I issue delegated legislation?

To issue any delegated legislation, perform following steps:

### Note:

-

Delegated legislation can be broadly categorized into the following three areas: **Circulars, Notifications** and **Administrative Orders**. To issue these three types of delegated legislation, following four Tax Official roles are defined on the GST Portal by the State Admin:

1. **Drafting officer:** Drafts the delegated legislation and submits it to the Supervising Officer for review.
2. **Supervising Officer:** Reviews the draft submitted by the Drafting Officer, makes the appropriate changes and submits it to the Approving Authority for approval. He/she may also choose to send the draft back to the Drafting Officer with comments.
3. **Approving Authority:** Reviews the draft submitted by the Supervising Officer, makes the appropriate changes and submits it to the Signing and Publishing Authority. He/she may also choose to send the draft back to the Supervising Officer, with comments.
4. **Signing and Publishing Authority:** Reviews the draft submitted by the Approving Authority, makes the appropriate changes and signs and publishes it. He/she may also choose to send the draft back to the Approving Authority, with comments.

Please note that if there are only three roles available—Drafting Officer, Supervising Officer, and Signing and Publishing Authority—the Supervising Officer or the Signing and Publishing Authority shall act as the Approving Authority as well and perform all the activities related to their role (Supervising Officer/Signing and Publishing Authority) and of the Approving Authority also.

Step	Tax Official Roles Responsible for Performing the Step
A. <a href="#">Create a New delegated legislation and submit it for review</a>	Drafting officer
B. <a href="#">Search and View the List of delegated legislation</a>	Drafting officer, Supervising Officer, Approving Authority, Signing and Publishing Authority

C. <a href="#">Take Action on the draft of the delegated legislation submitted/returned to Supervising Officer</a>	Supervising Officer
D. <a href="#">Take Action on the draft of the delegated legislation submitted/returned to Approving Authority</a>	Approving Authority
E. <a href="#">Take Action on the approved draft of the delegated legislation submitted to Signing and Publishing Authority</a>	Signing and Publishing Authority

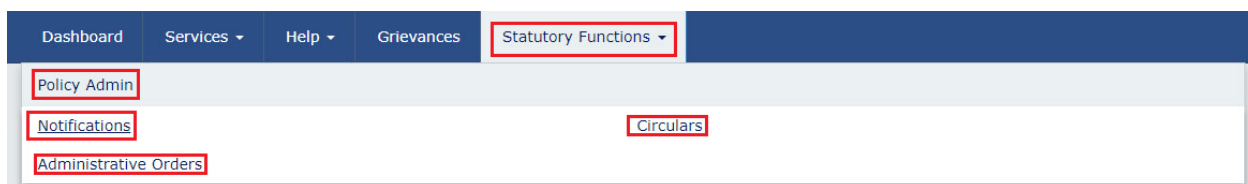
***Click each hyperlink in the "Steps" column above to know more.***

## A. Create a New Delegated Legislation and Submit It for Review

To create a New delegated legislation (Circulars, Notifications or Administrative Orders) and submit it for review Supervising Officer, perform following steps:

**Note:** This step can be performed by the Drafting Officer only.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Policy Admin** and select the type of delegated legislation to be created—Notifications, Circulars or Administrative Orders




4. Search Page related to the selected delegated legislation is displayed. Click the button related to the New delegated legislation.


4a. On selecting "Notifications", the **Search Notification** page is displayed. Click the **NEW NOTIFICATION** button.

Dashboard Services ▾ Help ▾ Grievances Statutory Functions ▾

Dashboard Search Notification English

### Notifications

From  

To  

Reference Number

Status  ▾


SEARCH NEW NOTIFICATION


4b. On selecting "Circulars", the **Search Circular** page is displayed. Click the **NEW CIRCULAR** button.

Dashboard Services ▾ Help ▾ Grievances Statutory Functions ▾

Dashboard Search Circular English

### Circulars

From  

To  

Reference Number


Status  ▾


SEARCH NEW CIRCULAR

4c. On selecting "Administrative Orders", the **Search Order** page is displayed. Click the **NEW ORDER** button.

Dashboard Search Order English

### Administrative Orders

From  

To  

Reference Number

Status  ▾

SEARCH NEW ORDER

5. Create Page of the selected delegated legislation is displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps.

5a. On clicking the **NEW NOTIFICATION** button, the following **Create** page is displayed.

[Dashboard](#) > [Search Notification](#) > [Create](#)English

Class \*

Select

Purpose of Issue \*

Select

State

Assam

[Link to previous Notifications](#)

Linked Notification No.:

Subject(500 characters) \*

**Main Document \***

Choose File

No file chosen

Only Word file format is allowed.

Maximum file size for upload is 5 MB

**Supporting Document**

Choose File

No file chosen

Only PDF file format is allowed.

Maximum file size for upload is 5 MB

4 Supporting Documents can be uploaded

BACK

SUBMIT

Indicates Mandatory Fields

5b. On clicking the **NEW CIRCULAR** button, the following **Create** page is displayed.

Dashboard > Search Circular > **Create**

English

Indicates Mandatory Fields

Class \*

Select

Level \*

Select

State

Assam

[Link to previous Circular](#)

Linked Circular No.:

Subject(500 characters) \*

**Main Document \***

Choose File

No file chosen

Only Word file format is allowed.

Maximum file size for upload is 5 MB

**Supporting Document**

Choose File

No file chosen

Only PDF file format is allowed.

Maximum file size for upload is 5 MB

4 Supporting Documents can be uploaded

BACK

SUBMIT

5c. On clicking the **NEW ORDER** button, the following **Create** page is displayed.

Dashboard > Search Order: **Create** English

Indicates Mandatory Fields

Class\*

Level\*

State

[Link to previous Administrative Orders](#)

Linked Administrative Order No.:

Subject(500 characters)\*

**Main Document\***

No file chosen

Only Word file format is allowed.

Maximum file size for upload is 5 MB

**Supporting Document**

No file chosen

Only PDF file format is allowed.

Maximum file size for upload is 5 MB

4 Supporting Documents can be uploaded

6. In the **Class** field, select the class of the delegated legislation to be issued from the drop-down list.

6a. In case of Notifications, select the class of Notification from the following drop-down list.

Select ▼

Select

Tariff

Non-Tariff

Others

6b. In case of Circulars, select the class of Circular from the following drop-down list.

Select ▼
Select
Trade Notice
Internal/Instruction
Press Note
Office Memorandum
Circular
Others

6c. In case of Administrative Orders, select the class of Order from the following drop-down list.

Select ▼
Select
Jurisdiction Mapping
Transfer & Posting
Additional Charge
Promotions
Others

7. In the **Level/Purpose of issue** field, select the level of the delegated legislation to be issued from the drop-down list.

7a. In case of Notifications, in the **Purpose of issue** field, select the purpose of issue of the notification from the drop-down list.

Select ▼
Select
Grant exemption from tax
Persons exempted from registration
Categories of supplies liable for reverse charge
Jurisdiction of officials appointed under the Act
Treatment of a supply as a supply of goods or service or neither
Supplies which shall be treated as continuous supply of goods or of continuous supply of services
Date of effect of the Act or any provisions thereof
Rules for carrying out the purposes of the Act
Delegation of powers of an Authority or Officer
Collection of statistics
Empowering and requiring any class of officers to assist CGST/SGST officials
Goods to be disposed of after seizure in the manner specified
Due date for furnishing details of outward/inward supplies
Interest rate on delayed payments of tax / refunds
Reduced rate of tax
Others

7b. In case of Circulars or Administrative Orders, in the **Level** field, select their level from the following drop-down list.

Select ▼
Select Commissioner
<b>Additional Commissioner</b>
Joint Commissioner
Deputy Commissioner



8. If required, link the delegated legislation being created to the ones published previously. Let's see how to link a Circular. Notifications and Administrative Order will be linked in the same manner.

(i) Click the **Link to previous Circular** hyperlink.

[Link to previous Circular](#)

(ii) Circular Search page is displayed. Either enter the Reference Number in the **Reference Number** field or select the **From & To** dates from the calendar and click the **SEARCH** button.

### Circulars

From	To
<input type="text" value="DD/MM/YYYY"/> 	<input type="text" value="DD/MM/YYYY"/> 
Reference Number	
<input type="text" value="Enter Reference No"/>	

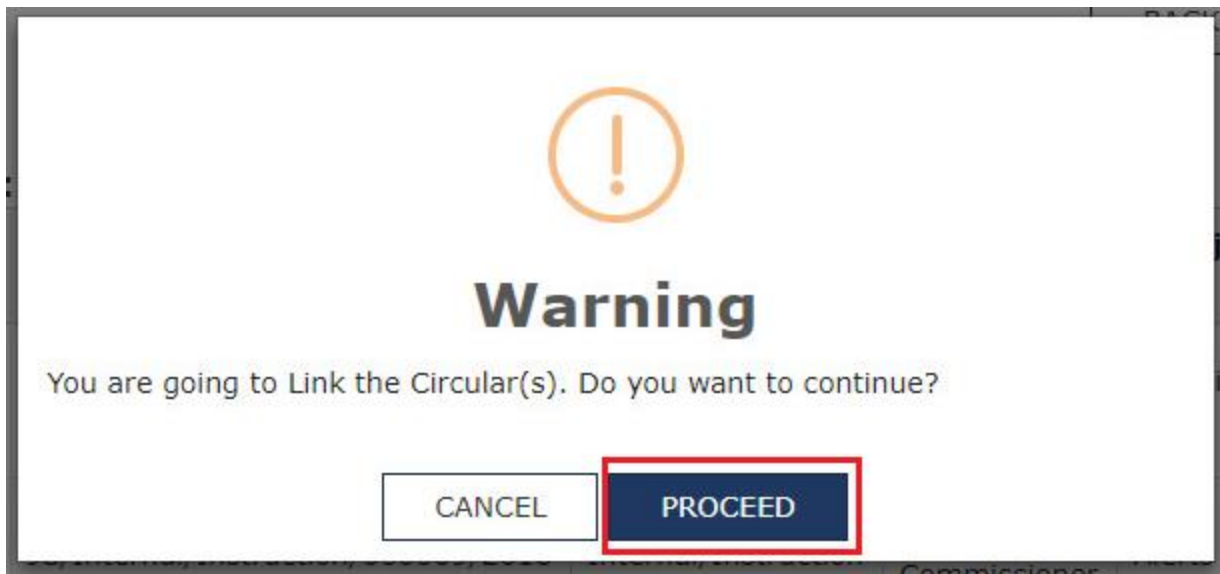
(iii) List of Published Circulars is displayed. Select the Circular to be linked and click the **LINK** button.

List of Published Circulars:

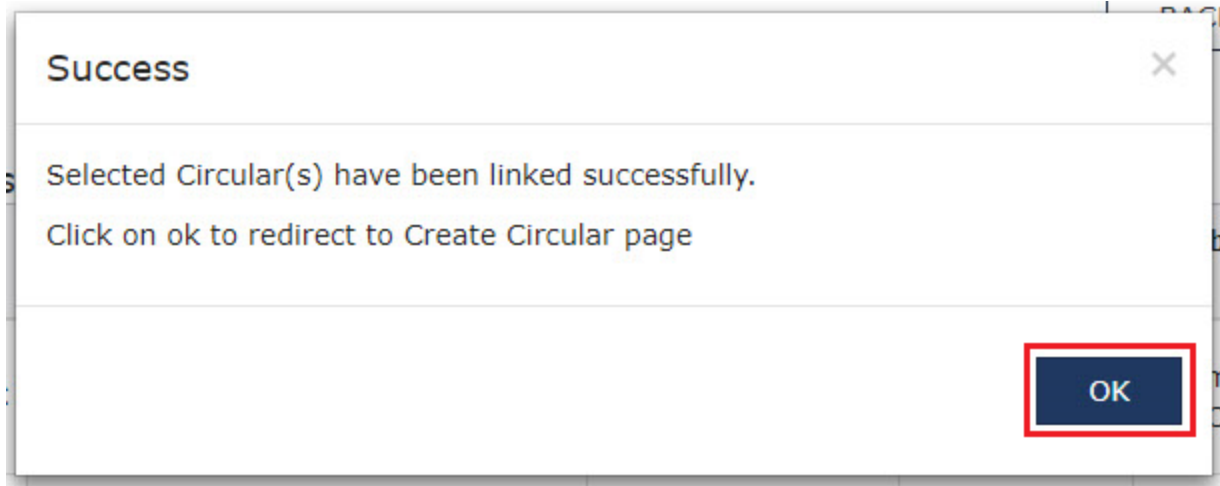
	S.No	Reference Number	Circular Number	Class	Level	Subject	Created On	Status
<input checked="" type="checkbox"/>	1	ZA181218000001C	JC/Press Note/000011/2018	Press Note	Joint Commissioner	Submitted to AO	05/12/2018	Signed and Published
<input type="checkbox"/>	2	ZA1812180000046	JC/Internal/Instruction/000009/2018	Internal/Instruction	Joint Commissioner	Alerts	05/12/2018	Signed and Published

LINK

(iv). A warning popup is displayed. Click the **PROCEED** button.



(v). A Success message is displayed. Click the **OK** button.



(vi). You will be directed back to the **Create** page of the New Circular being created, where the link will be auto-populated.

Linked Circular No.:

JC/Press Note/000011/2018

9. In the **Subject** field, enter the relevant subject of 500 words.

Subject(500 characters) \*

10. In the **Main Document** field, upload the Word file of that particular delegated legislation.

**Main Document \***

Choose File No file chosen

**i** Only Word file format is allowed.

**i** Maximum file size for upload is 5 MB

11. If required, in the **Supporting Document** field, upload the PDF file of the related documents.

**Supporting Document**

Choose File No file chosen

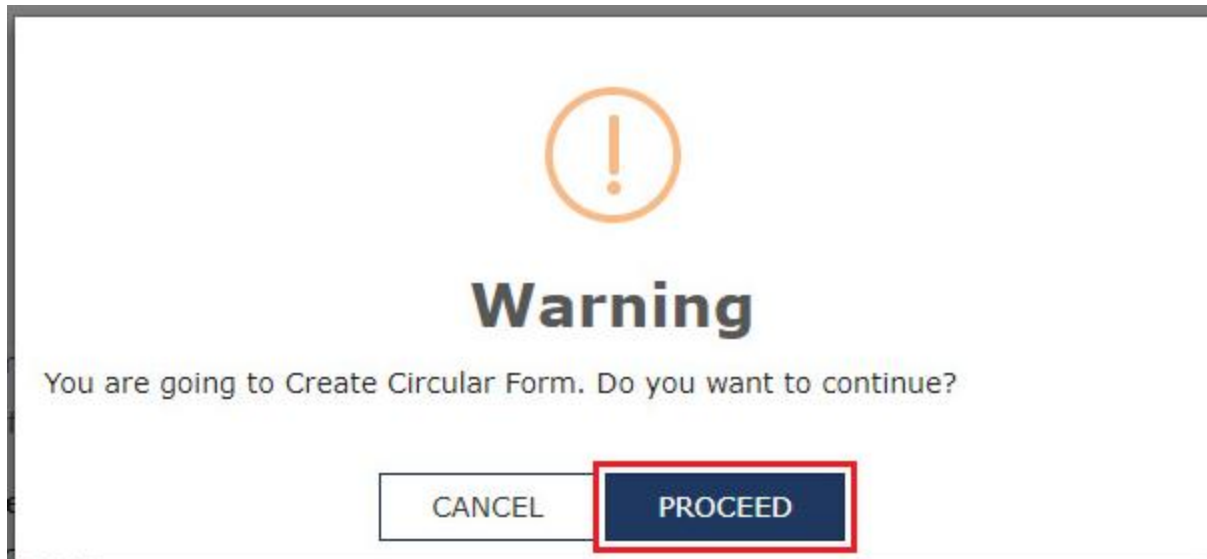
**i** Only PDF file format is allowed.

**i** Maximum file size for upload is 5 MB

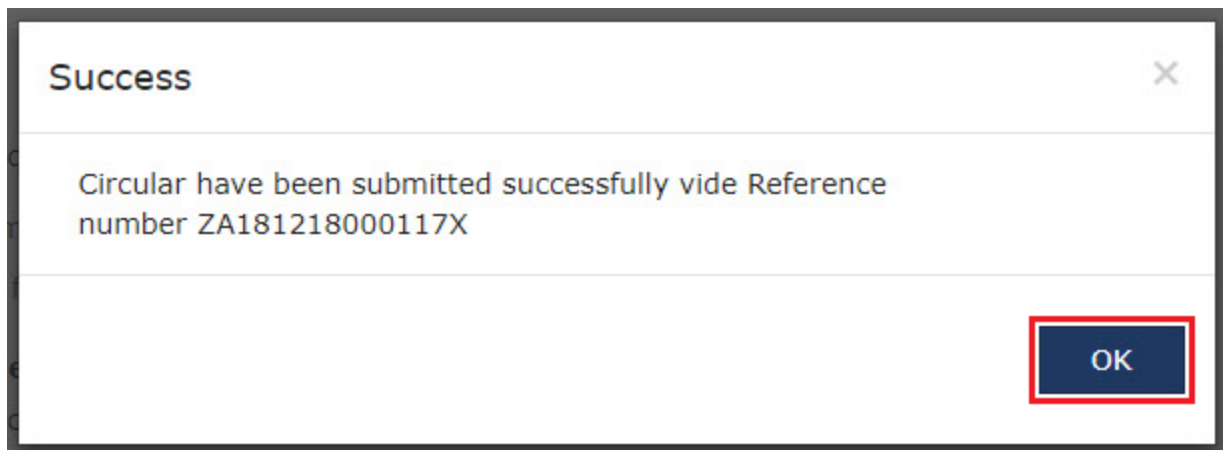
**i** 4 Supporting Documents can be uploaded

12. Click the **SUBMIT** button.

13. A warning popup is displayed related to the delegated legislation that has been submitted. Click the **PROCEED** button.



14. A Success message is displayed related to the delegated legislation that has been submitted. Click the **OK** button.



15. The delegated legislation you have submitted gets displayed on the main page in the top of the list.

## Circulars

From	To
<input type="text" value="DD/MM/YYYY"/>	<input type="text" value="DD/MM/YYYY"/>
Reference Number	Status
<input type="text" value="Enter Reference No"/>	<input type="text" value="All"/>

[SEARCH](#)[NEW CIRCULAR](#)

List of Circulars:

S.No	Reference Number	Circular Number	Class	Level	Subject
1	<a href="#">ZA181218000117X</a>		Trade Notice	Additional Commissioner	This is for internal circulation
2	<a href="#">ZA1812180001135</a>		Others	Joint Commissioner	This is for internal circulation

**Note:** Once the draft of the delegated legislation is submitted by the Drafting Officer, the Supervising Officer will have <<7 days>> (from the date of submission of the draft by the Drafting Officer) to submit the file. Otherwise, he/she will be reminded of the same with an e-mail alert at the end of the 7 day period. The same alert will also go to the Approving Officer regarding pendency of the file at the Supervising Officer's level.

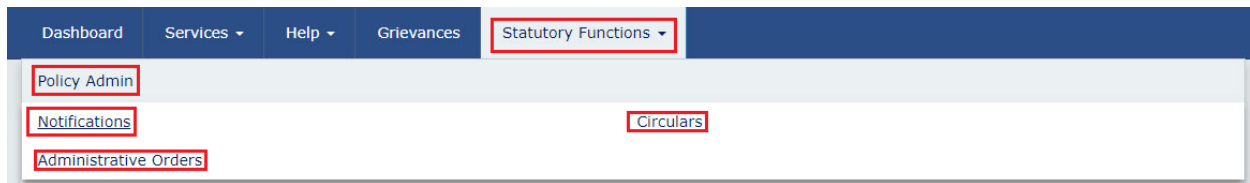
[Go back to the Main Menu](#)

## B. Search and View the List of Delegated Legislation

To search and view the list of delegated legislation (Circulars, Notifications or Administrative Orders), perform following steps:

**Note:** This step can be performed by all the roles— Drafting Officer, Supervising Officer, Approving Authority, Signing and Publishing Authority

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Policy Admin** and select the type of delegated legislation to be searched—Notifications, Circulars or Administrative Orders



4. Search Page related to the selected delegated legislation is displayed. An example of the Circular Search page is displayed below. Search pages of Notifications and Administrative Orders contain the same fields. Choose any one of the displayed fields as your search criteria and enter the required information as mentioned in the following steps:

A screenshot of the 'Circular Search' page. The page has a light blue header with 'Dashboard' and 'Search Circular' (highlighted). In the top right corner, there is a language selector set to 'English'. The main content area is titled 'Circulars'. It contains four search criteria fields: 'From' and 'To' (both with date pickers showing 'DD/MM/YYYY'), 'Reference Number' (a text input field with placeholder 'Enter Reference No'), and 'Status' (a dropdown menu with 'Select' as the current option). At the bottom right, there are two buttons: 'SEARCH' and 'NEW CIRCULAR'.

- 4a. Enter date in the **From & To** fields using the calendar
- 4b. Enter the Reference Number in the **Reference Number** field.
- 4c. Select **Status** from the drop-down list.

A screenshot of the 'Status' dropdown menu. The menu is open, showing a list of status options. The first option is 'Select'. Below it, there is a blue bar with the word 'Select' in white. The list of options includes: 'All', 'Returned to Approving Authority', 'Returned to Drafting Officer', 'Returned to Supervising Officer', 'Submitted to Approving Authority', 'Signed and Published', 'Submitted to Supervising Officer', and 'Submitted to Signing and Publishing Authority'.

5. Click the **SEARCH** button and based on your search criteria, the required list gets displayed. You can navigate through the entire list using the numbered (1, 2...) buttons below. Click any of the **Reference Number** hyperlinks to open it and carry out further processing.

## Circulars

From	To
<input type="text" value="01/11/2018"/>	<input type="text" value="22/12/2018"/>

Reference Number	Status
<input type="text" value="Enter Reference No"/>	<input type="text" value="Select"/>

SEARCH

NEW CIRCULAR

## List of Circulars:

S.No	Reference Number	Circular Number	Class	Level	Subject	Created On	Status
11	<a href="#">ZA1811180001913</a>		Circular	Deputy Commissioner	Subject test 1	30/11/2018	Returned to Drafting Officer
12	<a href="#">ZA1811180001890</a>		Office Memorandum	Commissioner	return flow AF	30/11/2018	Submitted to Approving Authority
13	<a href="#">ZA181118000188Q</a>	JC/Office Memorandum/000004/2018	Office Memorandum	Joint Commissioner	AF Sanity 30th	30/11/2018	Signed and Published
14	<a href="#">ZA1811180001830</a>	DC/Internal/Instruction/000001/2018	Internal/Instruction	Deputy Commissioner	Test - Raj	30/11/2018	Signed and Published
15	<a href="#">ZA181118000175X</a>		Circular	Additional Commissioner	AF Sanity	29/11/2018	Submitted to Supervising Officer
16	<a href="#">ZA1811180001707</a>		Internal/Instruction	Additional Commissioner	flow break	29/11/2018	Submitted to Supervising Officer
17	<a href="#">ZA181118000169Q</a>		Trade Notice	Commissioner	AF Sanity Forward Flow	29/11/2018	Submitted to Supervising Officer

[«](#) [1](#) [2](#) [»](#)

## Search Notifications Page

Dashboard > Search Notification

English

### Notifications

From

01/10/2018

To

22/12/2018

Reference Number

Enter Reference No

Status

Select

SEARCH

NEW NOTIFICATION

#### List of Notifications:

S.No	Reference Number	Notification Number	Class	Purpose of Issue	Subject	Created On	Status
1	<a href="#">ZA1812180001143</a>		Others	Collection of statistics	This is regarding Tariff	22/12/2018	Submitted to Supervising Officer
2	<a href="#">ZA1812180000062</a>	18/Others/000004/2018	Others	Interest rate on delayed payments of tax / refunds	subject	05/12/2018	Signed and Published
3	<a href="#">ZA181218000010D</a>		Tariff	Date of effect of the Act or any provisions thereof	Ret to AO	05/12/2018	Returned to Approving Authority
4	<a href="#">ZA181218000009W</a>		Others	Delegation of powers of an Authority or Officer	Ret to SO	05/12/2018	Returned to Supervising Officer
5	<a href="#">ZA181218000008Y</a>		Non-Tariff	Empowering and requiring any class of officers to assist CGST/SGST officials	Sub to AO	05/12/2018	Submitted to Approving Authority
6	<a href="#">ZA1812180000070</a>		Tariff	Empowering and requiring any class of officers to assist CGST/SGST officials	Sub to SO	05/12/2018	Submitted to Supervising Officer
7	<a href="#">ZA1811180002052</a>		Tariff	Reduced rate of tax	Backward flow MF sanity	30/11/2018	Returned to Drafting Officer
8	<a href="#">ZA1811180002044</a>	18/Non-Tariff/000002/2018	Non-Tariff	Reduced rate of tax	Frwd flow MF sanity	30/11/2018	Signed and Published
9	<a href="#">ZA181118000194X</a>	18/Tariff/000001/2018	Tariff	Collection of statistics	AF Sanity test frwd	30/11/2018	Signed and Published
10	<a href="#">ZA181118000195V</a>		Non-Tariff	Collection of statistics	Backward flow sanity AF	30/11/2018	Returned to Drafting Officer

< 1 2 >

## Search Order Page

Dashboard > Search Order English

### Administrative Orders

From  
DD/MM/YYYY

To  
DD/MM/YYYY

Reference Number  
Enter Reference No

Status  
All

SEARCH

List of Administrative Orders:

S.No	Reference Number	Administrative Order Number	Class	Level	Subject	Created On	Status
1	<a href="#">ZA1812180000129</a>		Jurisdiction Mapping	Joint Commissioner	Sub to AO	05/12/2018	Submitted to Signing and Publishing Authority
2	<a href="#">ZA1812180000145</a>		Promotions	Joint Commissioner	Ret to AO	05/12/2018	Returned to Approving Authority
3	<a href="#">ZA1812180000137</a>		Transfer & Posting	Additional Commissioner	Ret to SO	05/12/2018	Returned to Supervising Officer
4	<a href="#">ZA181118000207Y</a>		Promotions	Deputy Commissioner	Backward flow MF	30/11/2018	Submitted to Approving Authority
5	<a href="#">ZA1811180002060</a>	CCT/Additional Charge/000007/2018	Additional Charge	Commissioner	frwd flow MF	30/11/2018	Signed and Published

[Go back to the Main Menu](#)

## C. Take Action on the Draft of the Delegated Legislation Submitted/Returned to Supervising Officer

To take action on the draft of the delegated legislation (Circulars, Notifications or Administrative Orders) submitted/returned to Supervising Officer, perform following steps:

**Note:** This step can be performed by the Supervising Officer only. He/she will have <<7 days>> (from the date of submission of the draft by the Drafting Officer) to submit the file. Otherwise, he/she will be reminded of the same with an email alert at the end of the 7 day period. The same alert will also go to the Approving Officer regarding pendency of the file at the Supervising Officer's level.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Policy Admin** and select the type of delegated legislation to take action on—Notifications, Circulars or Administrative Orders

Dashboard
Services
Help
Grievances
Statutory Functions

Policy Admin

Notifications

Administrative Orders

Circulars

4. Search Page related to the selected delegated legislation is displayed. In the Status field, select "Submitted to Supervising Officer" or "Returned to Supervising Officer" and click the SEARCH button.

## Notifications

From

DD/MM/YYYY

To

DD/MM/YYYY

Reference Number

Enter Reference No

Status

Select

Select

All

Returned to Approving Authority

Returned to Drafting Officer

Returned to Supervising Officer

Submitted to Approving Authority

Signed and Published

Submitted to Supervising Officer

Submitted to Signing and Publishing Authority

SEARCH

5. The list of delegated legislation is displayed as per the search criteria you had selected. Click the **Reference Number** hyperlink on which you need to take action.

Enter Reference No

Submitted to Supervising Officer

SEARCH

### List of Notifications:

S.No	Reference Number	Notification Number	Class	Purpose of Issue	Subject	Created On	Status
1	<a href="#">ZA181218000119T</a>		Others	Treatment of a supply as a supply of goods or service or neither	xz	22/12/2018	Submitted to Supervising Officer
2	<a href="#">ZA181218000116Z</a>		Others	Goods to be disposed of after seizure in the manner specified	zcz	22/12/2018	Submitted to Supervising Officer
3	<a href="#">ZA1812180001143</a>		Others	Collection of statistics	This is regarding Tariff	22/12/2018	Submitted to Supervising Officer
4	<a href="#">ZA1811180002052</a>		Tariff	Reduced rate of tax	Backward flow MF sanity	30/11/2018	Submitted to Supervising Officer


6. The processing page of that delegated legislation is displayed. It contains table showing history of the draft. Click the documents in the **Document(s)** field to review them and then click the **ACTION** button.

[Dashboard](#) > [Search Notification](#) **Notification Processing** [English](#)

Type of Document <b>Notification</b>	Reference Number <b>ZA181218000119T</b>	Date of Creation <b>22/12/2018</b>	Status <b>Submitted to Supervising Officer</b>
---	--	---------------------------------------	---

Notifications

Reference No. : ZA181218000119T

S.No.	Action Taken By	Submitted To	Remarks	Timestamp	Document(s)
1	Drafting Officer	Supervising Officer		22/12/2018 05:40	<div><b>Main Document</b>  (Notification)</div> <div>Supporting Documents</div>

**ACTION**

6. The draft of the delegated legislation as submitted by the Drafting Officer or returned by Approving Authority is displayed. Click BACK to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps.

Type of Document <b>Notification</b>	Reference Number <b>ZA181218000119T</b>	Date of Creation <b>22/12/2018</b>	Status <b>Submitted to Supervising Officer</b>
---	--	---------------------------------------	---

Notifications

• Indicates Mandatory Fields

Class

Others ▼

Purpose of issue

Treatment of a supply as a supply of goods or service or neither ▼

State

Assam

Link to previous Notification

Linked Notification No.:

NA

Subject (500 characters) •

Remarks (250 characters) •

**Main Document •**

Choose File

No file chosen

*Only Word file format is allowed.*  
*Maximum file size for upload is 5 MB*

**Supporting Document**

Choose File

No file chosen

*Only PDF file format is allowed.*  
*Maximum file size for upload is 5 MB*  
*4 Supporting Documents can be uploaded*

BACK

RETURN

SUBMIT

6a. In the **Class** field, you can change the selection of the class of the delegated legislation from the drop-down list.

6b. In the **Level** (in case of Circulars and Administrative Orders) /**Purpose of issue** (in case of Notifications) field, you can change the selection of the level/purpose of the delegated legislation to be issued from the drop-down list.

6c. If required and not already linked, link the delegated legislation being created to the ones published previously. Please click "[Linking Steps](#)" to know more.

6d. In the **Subject** field, you can edit the entered subject in 500 words.

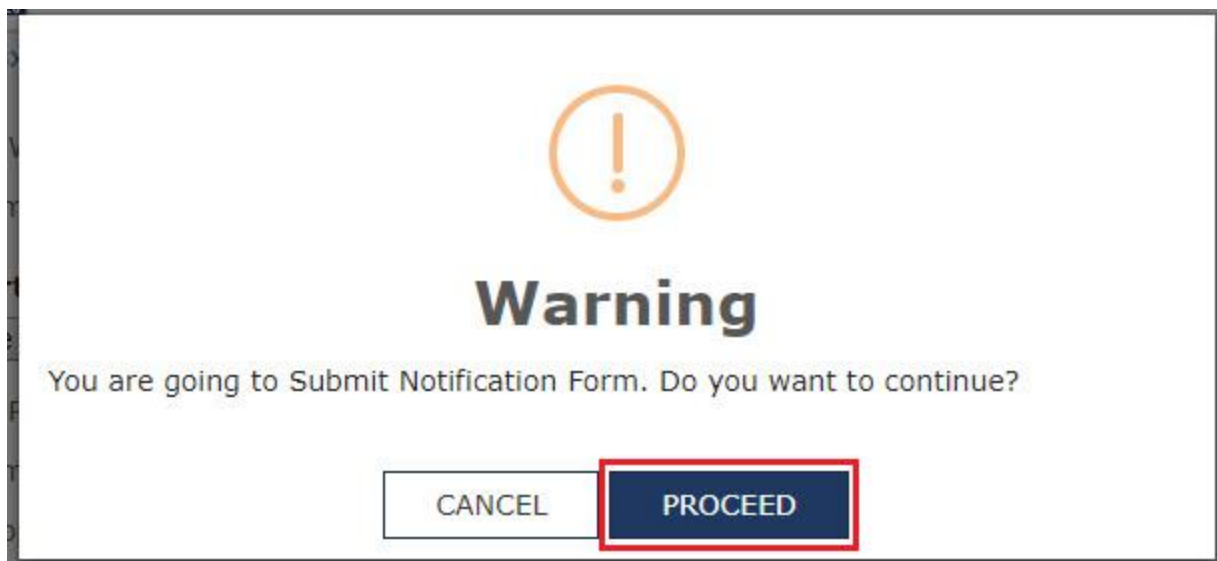
6e. In the **Remarks** field, enter the relevant text in 250 words.

6f. In the **Main Document** field, upload the Word file of that particular delegated legislation.

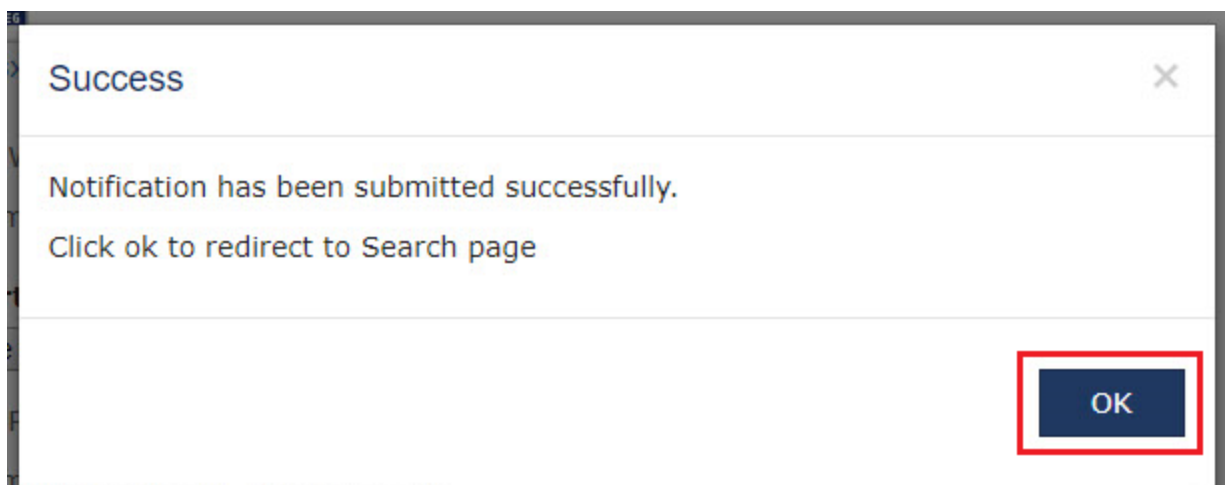
6g. If required, in the **Supporting Document** field, upload the PDF file of the related documents.

7. To return the draft of the delegated legislation to the Drafting officer, click the **RETURN** button. Or, to forward it to Approving Authority for approval, click the **SUBMIT** button.

8. A warning popup is displayed as per the action you take. Click the **PROCEED** button.



9. A Success message is displayed related to the draft delegated legislation that has been submitted. Click the **OK** button to go to Search page of that delegated legislation.



**Note:** Once the draft of the delegated legislation is submitted by the Supervising Officer, the Approving Authority will have <<7 days>> (from the date of submission of the draft by the Supervising Officer) to submit the file. Otherwise, he/she will be reminded of the same with an email alert at the end of the 7 day period.

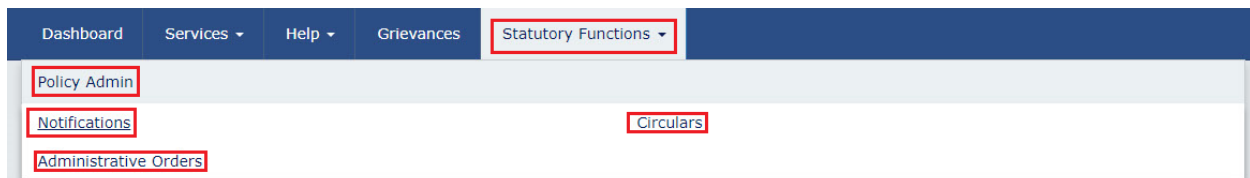
[Go back to the Main Menu](#)

## D. Take Action on the Draft of the Delegated Legislation Submitted/Returned to Approving Authority

To take action on the draft of the delegated legislation (Circulars, Notifications or Administrative Orders) submitted/returned to Approving Authority, perform following steps:

**Note:** This step can be performed by the Approving Authority only. He/she will have <<7 days>> (from the date of submission of the draft by the Supervising Officer) to submit the file. Otherwise, he/she will be reminded of the same with an email alert at the end of the 7 day period.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Policy Admin** and select the type of delegated legislation to take action on—Notifications, Circulars or Administrative Orders



4. Search Page related to the selected delegated legislation is displayed. In the Status field, select "Submitted to Approving Authority" or "Returned to Approving Authority" and click the SEARCH button.

## Status

Select ▼

Select

All

Returned to Approving Authority

Returned to Drafting Officer

Returned to Supervising Officer

Submitted to Approving Authority

Signed and Published

Submitted to Supervising Officer

Submitted to Signing and Publishing Authority

5. The list of delegated legislation is displayed as per the search criteria you had selected. Click the **Reference Number** hyperlink on which you need to take action.

Reference Number

Enter Reference No

Status

Submitted to Approving Authority ▼

SEARCH

List of Notifications:

S.No	Reference Number	Notification Number	Class	Purpose of Issue	Subject	Created On	Status
1	<a href="#">ZA181218000119T</a>		Others	Treatment of a supply as a supply of goods or service or neither	xz	22/12/2018	Submitted to Approving Authority
2	<a href="#">ZA181218000010D</a>		Tariff	Date of effect of the Act or any provisions thereof	Ret to AO	05/12/2018	Submitted to Approving Authority

6. The processing page of that delegated legislation is displayed. It contains the table displaying the history of the draft. Click the documents in the **Document(s)** field to review them and then click the **ACTION** button.

Dashboard > Search Notification > Notification Processing
English

Type of Document  
Notification



Reference Number  
ZA181218000119T

Date of Creation  
22/12/2018

Status  
Submitted to Approving Authority

Notifications

Reference No. : ZA181218000119T

S.No.	Action Taken By	Submitted To	Remarks	Timestamp	Document(s)
1	Drafting Officer	Supervising Officer		22/12/2018 05:40	Main Document  (Notification) Supporting Documents
2	Supervising Officer	Approver	sd	22/12/2018 05:43	Main Document  (Notification) Supporting Documents

ACTION

7. The draft of the delegated legislation as submitted by the Supervising Officer or returned by the Signing and Publishing Authority is displayed. Click BACK to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps.

Type of Document Notification	Reference Number ZA181218000119T	Date of Creation 22/12/2018	Status Submitted to Approving Authority
----------------------------------	-------------------------------------	--------------------------------	--

Notifications

• Indicates Mandatory Fields

Class

Others

Purpose of issue

Treatment of a supply as a supply of goods or service or neither

State

Assam

Linked Notification No.:

18/Non-Tariff/000008/2018

Subject (500 characters) •

Sub to AO

Remarks (250 characters) •

**Main Document •**

Choose File

No file chosen

🔔 Only Word file format is allowed.

🔔 Maximum file size for upload is 5 MB

**Supporting Document**

Choose File

No file chosen

🔔 Only PDF file format is allowed.

🔔 Maximum file size for upload is 5 MB

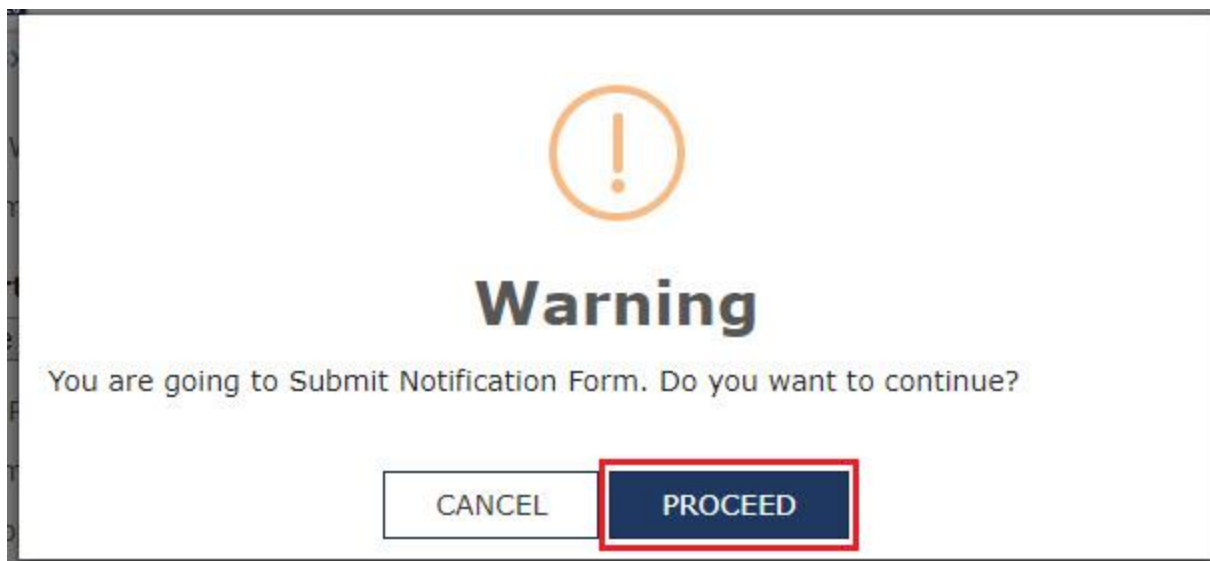
🔔 4 Supporting Documents can be uploaded

BACK

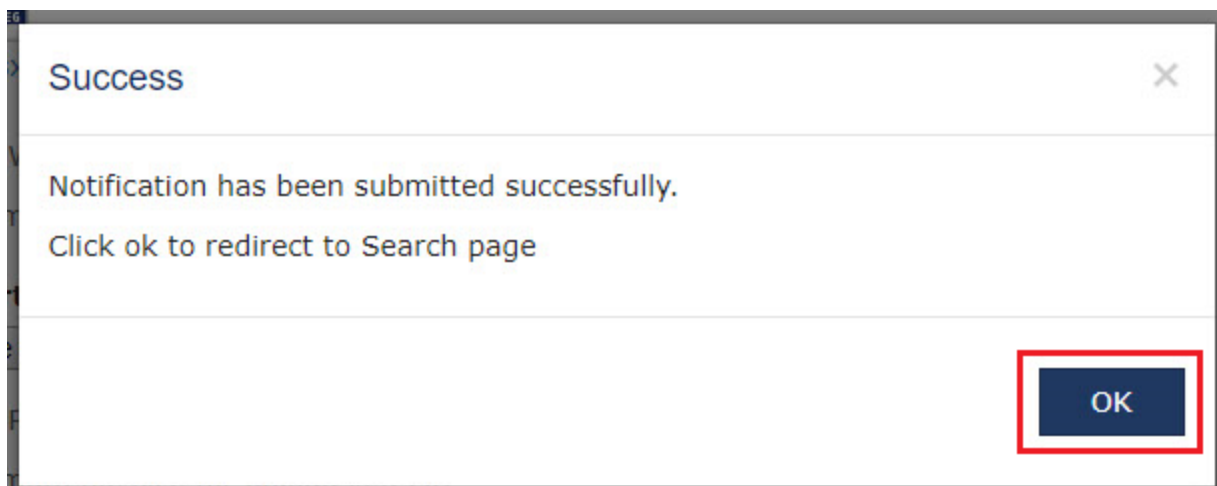
RETURN

SUBMIT

- 6a. In the **Subject** field, you can edit the entered subject in 500 words.
  - 6b. In the **Remarks** field, enter the relevant text in 250 words.
  - 6c. In the **Main Document** field, upload the Word file of that particular delegated legislation.
  - 6d. If required, in the **Supporting Document** field, upload the PDF file of the related documents.
- 
7. To return the draft of the delegated legislation to the Supervising Officer, click the **RETURN** button. Or, to forward it to Signing and Publishing Authority for signing and publishing, click the **SUBMIT** button.
  
  8. A warning popup is displayed as per the action you take. Click the **PROCEED** button.



9. A Success message is displayed related to the draft delegated legislation that has been submitted. Click the **OK** button to go to Search page of that delegated legislation.



**Note:** Once the approved draft of the delegated legislation is submitted by the Approving Authority, the Signing and Publishing Authority informed of the same with an email alert.

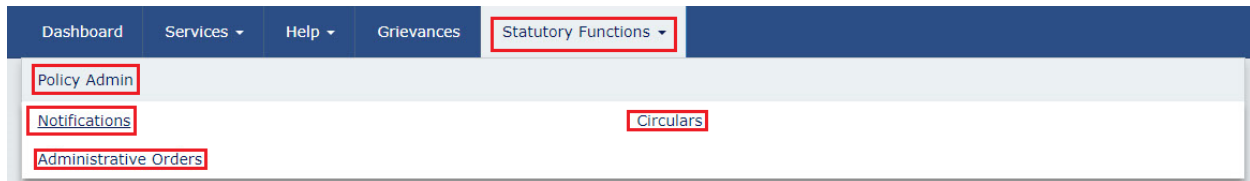
[Go back to the Main Menu](#)

## E. Take Action on the Approved Draft of the Delegated Legislation Submitted to Signing and Publishing Authority

To take action on the approved draft of the delegated legislation (Circulars, Notifications or Administrative Orders) submitted to Signing and Publishing Authority, perform following steps:

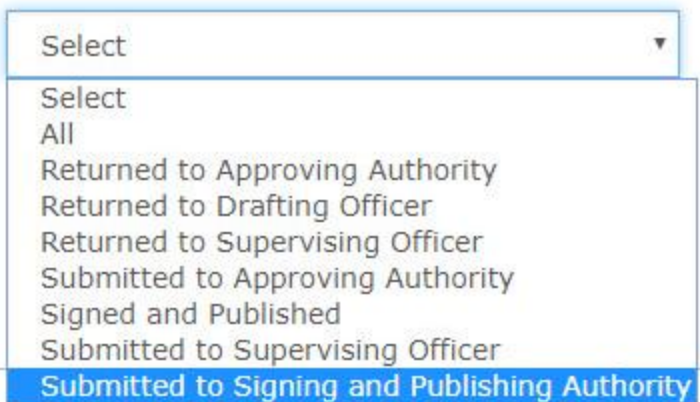
**Note:** This step can be performed by the Signing and Publishing Authority only.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Policy Admin** and select the type of delegated legislation to take action on—Notifications, Circulars or Administrative Orders



4. Search Page related to the selected delegated legislation is displayed. In the Status field, select "Submitted to Signing and Publishing Authority" and click the SEARCH button.

#### Status



5. The list of delegated legislation is displayed as per the search criteria you had selected. Click the **Reference Number** hyperlink on which you need to take action.

Reference Number

Enter Reference No

Status

Submitted to Signing and Publishing Autl ▼

SEARCH

List of Notifications:

S.No	Reference Number	Notification Number	Class	Purpose of Issue	Subject	Created On	Status
1	<a href="#">ZA181218000119T</a>		Others	Treatment of a supply as a supply of goods or service or neither	xz	22/12/2018	Submitted to Signing and Publishing Authority

6. The processing page of that delegated legislation is displayed. It contains the table displaying the history of the draft. Click the documents in the **Document(s)** field to review them and then click the **ACTION** button.

[Dashboard](#) > [Search Notification](#) > **Notification Processing** English

Type of Document  
**Notification**




Reference Number  
**ZA181218000119T**

Date of Creation  
**22/12/2018**

Status  
**Submitted to Signing and Publishing Authority**

Notifications

Reference No. : ZA181218000119T

S.No.	Action Taken By	Submitted To	Remarks	Timestamp	Document(s)
1	Drafting Officer	Supervising Officer		22/12/2018 05:40	<b>Main Document</b>  (Notification) <b>Supporting Documents</b>
2	Supervising Officer	Approver	sd	22/12/2018 05:43	<b>Main Document</b>  (Notification) <b>Supporting Documents</b>
3	Approver	Signing and Publishing Authority	sxs	22/12/2018 05:50	<b>Main Document</b>  (Notification) <b>Supporting Documents</b>

**ACTION**

7. The draft of the delegated legislation as submitted by the Approving Authority is displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps.

Type of Document <b>Notification</b>	Reference Number <b>ZA181218000119T</b>	Date of Creation <b>22/12/2018</b>	Status <b>Submitted to Signing and Publishing Authority</b>
---	--	---------------------------------------	--

Notifications

• Indicates Mandatory Fields

Class

Others

Purpose of issue

Treatment of a supply as a supply of goods or service or neither

State

Assam

Linked Notification No.:

18/Non-Tariff/000008/2018

Subject (500 characters) •

Sub to AO

Remarks (250 characters) •

**Main Document •**

Choose File

No file chosen

*ⓘ* Only Word file format is allowed.

*ⓘ* Maximum file size for upload is 5 MB

**Supporting Document**

Choose File

No file chosen

*ⓘ* Only PDF file format is allowed.

*ⓘ* Maximum file size for upload is 5 MB

*ⓘ* 4 Supporting Documents can be uploaded

☐ I confirm and declare that the document hence been signed by me has been legally vetted.

BACK

RETURN

PROCEED

**Note:** Signing and Publishing Officer needs to confirm if the document is legally vetted and language copy is available or not. If not, he/she needs to upload the original copy also.

- 6a. In the **Subject** field, you can edit the entered subject in 500 words.
- 6b. In the **Remarks** field, enter the relevant text in 250 words.
- 6c. In the **Main Document** field, upload the Word file of that particular delegated legislation.
- 6d. If required, in the **Supporting Document** field, upload the PDF file of the related documents.
- 6e. To return the draft of the delegated legislation to the Approving Authority, click the **RETURN** button. Or, to sign and publish it, select the declaration check-box and then click the **PROCEED** button.

8. A warning page is displayed. Click the **ISSUE WITH DSC** button.

Type of Document	Reference Number	Date of Creation
Notification	ZA181218000119T	22/12/2018



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

9. A Success message is displayed related to the delegated legislation that has been signed. Click the **OK** button to go to Search page of that delegated legislation.

Your DSC has been attached properly and Notification will be submitted successfully.

OK

**Note:** Once the delegated legislation is signed and published by the Signing and Publishing Authority, following actions will take place:

### In case of Notifications:

- Notification is printed, physically signed, and forwarded to the Government Press for publication in the Official Gazette through normal mode. In case of e-Gazette publication, the same is forwarded by e-mail or otherwise as prescribed for receipt by the Publishing Authority with DSC incorporated.
- Notification is also sent to the webmaster of the Department/field formation for putting up for public information.
- The centralized serial number is auto-populated in the draft notification
- The centralised serial numbering system for the appropriate class of notifications gets updated.

### In case of Circulars:

- The centralized serial number is auto-populated in the draft circular once the same is approved.
- Circular is forwarded to the mailing list as per instructions applicable for issue of circulars.
- Circular is also sent to the webmaster of the Department/field formation for putting up for public information.
- The centralised serial numbering system for the appropriate class of circulars gets updated.

- In case of press note, the same is also issued to the Press Information Bureau for communication to the media. The press note will also be hosted on the GST portal under the head 'Press Release'.

**In case of Administrative Orders:**

- The centralized serial number is auto-populated in the draft Administrative Orders upon approval.
- Administrative Orders is also sent to the webmaster of the Department/field formation for putting up for public information.
- The centralised serial numbering system for the appropriate class of Administrative Orders gets updated.
- The Administrative Order is forwarded to the BO Official for updation of the Role / Jurisdictional mapping.
- Copy of the Administrative Order shall also be forwarded to the officers concerned through e-mail besides making it available on their dashboard.
- The charge has to be transferred from one BO user to another BO user on issuance of transfer/promotion/deputation/demotion/order.

[Go back to the Main Menu](#)

# Prosecution and Compounding

## Overview > Prosecution and Compounding

### Conducting Prosecution Proceedings

- [FAQs](#)
- [Manual](#)

### Processing Application for Compounding of Offence

- [FAQs](#)
- [Manual](#)

# Overview > Prosecution and Compounding

## Conducting Prosecution Proceedings

- [FAQs](#)
- [Manual](#)

# Conducting Prosecution Proceedings

## FAQs > Conducting Prosecution Proceedings

### 1. Which all Tax Official Roles are involved in Prosecution Proceedings?

Following three Tax Official roles can be defined on the GST Portal by the State Admin to conduct Prosecution proceedings:

1. **Prosecution and Compounding Officer** (*defined at the Jurisdiction level*) also known as "P&C Officer": Initiates Prosecution proceedings by creating a Prosecution Proposal and submits it for the review of Prosecution and Compounding Senior Officer (P&C Senior Officer). Once the P&C Senior Officer issues "Initiate Prosecution" Order, the P&C Officer will file the Prosecution Complaint and issue Notice to the Taxpayer for making the payment of compounding amount, if any.
2. **Prosecution and Compounding Senior Officer** (*defined at the State level*) also known as "P&C Senior Officer": Reviews the Prosecution Proposal submitted by the P&C Officer and issues "Initiate Prosecution" Order or "Reject Proposal".
3. **Assistant to Commissioner** (*defined at the State level*): Performs all functions of P&C Senior Officer on his/her behalf.

### 2. What are the steps involved in Prosecution Proceedings?

Following steps are involved in Prosecution Proceedings:

1. P&C Officer initiates Prosecution proceedings by creating a Prosecution Proposal and submits it for the review of Prosecution and Compounding Senior Officer (P&C Senior Officer).
2. P&C Senior Officer reviews the Prosecution Proposal and may, if required, send a Memo to P&C Officer seeking additional information. In this case, the Proposal Status gets changed to "Additional information sought".
3. P&C Officer submits his/her response to the additional information asked. In this case, the Proposal Status gets changed to "Additional information submitted".
4. Once the P&C Senior Officer is satisfied with the response and has completed the review, he/she will take one of the following actions: Initiate the Proposal or Reject the Proposal.
  - In case of rejection, Proposal is dropped, Status is updated as "Proposal dropped".
  - In case of the acceptance of proposal, Status is updated as "Direction issued for prosecution" and following steps take place.
5. P&C Officer files a private complaint offline with the First Class Judicial Magistrate/Court after taking print of the order of approval from the P&C Senior Officer for prosecution.
6. P&C Officer adds the complaint details on the GST Portal. Status is updated as "Complaint filed"

7. P&C Officer issues the Notice against the accused intimating about the initiation of prosecution proceedings.

**Note:** With the issue of the Notice, following actions take place on the GST Portal:

- Intimation of the issue of Notice is sent to the concerned taxpayer on his/her registered email id and mobile.
- Dashboard of the Taxpayer is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders**.

8. In accordance with the subsequent proceedings for that case against the complaint filed offline, P&C Officer updates the complaint status on the GST Portal.

9. In case of subsequent Compounding Proceedings once the Order granting compounding is issued, the P&C Officer closes the complaint. Status of the Proposal gets updated to "Closed".

### 3. What folders or tabs are available on the GST Portal for the Tax Official to conduct Prosecution Proceedings?

GST Portal organizes the Prosecution Proposal on the "Case View" screen into the following 5 folders.

1. **PROSECUTION PROPOSAL:** To download and view the Proposal for Prosecution and its supporting documents.
2. **NOTICES:** To issue Notice to the Taxpayer
3. **ORDERS:** To issue Orders ("Reject Proposal" or "Initiate Proposal") and view/download them
4. **PROSECUTION COMPLAINT:** To file complaint against the Taxpayer
5. **INTERNAL COMMUNICATION:** To add Memos and ask/provide additional information before issuing Order or sending Notice to the Taxpayer

These folders are clickable tabs. Tax Officials can click them and access the related information.

### 4. How can I file the Prosecution Complaint on the GST Portal?

A Prosecution Complaint cannot be filed online on the GST Portal. You must file this offline with the First Class Judicial Magistrate/Court. Once the complaint is filed, you can add the complaint details on the GST Portal using the **PROSECUTION COMPLAINT** tab.

### 5. I have been assigned the role of P&C Senior Officer. Can I issue Notice?

No, only the P&C Officer will add Notice. You, as a P&C Senior Officer, can only download and view the issued Notice.

### 6. In what cases, can I close the Prosecution Complaint?

You can close the Prosecution Complaint in the following cases:

- If the prosecution complaint has been filed with the Magistrate and compounding is allowed by department, Tax officer will withdraw the complaint filed with the Magistrate / Court of competent jurisdiction, subject to payment of compounding amount by the taxpayer.
- If no prosecution complaint has been filed with the Magistrate and compounding is allowed, no prosecution proceeding shall be initiated with the Magistrate / Court of competent jurisdiction subject to payment of compounding amount by the taxpayer.

**Note:**

- If the prosecution complaint has been filed with the Magistrate and compounding is not allowed, Tax officer will not take any action to withdraw the complaint and prosecution proceeding will continue in the Court of the Magistrate / Court of competent jurisdiction.
- If no prosecution complaint has been filed with the Magistrate and compounding is not allowed, Tax officer will proceed with prosecution proceeding.

## 7. During Prosecution Proceedings, what all Status changes does the Proposal undergo?

During Prosecution Proceedings, the Proposal undergoes following Status changes:

**Prosecution proposal Submitted:** When prosecution proposal is successfully submitted by P&C Officer to P&C Senior Officer

**Additional information sought:** When additional information is sought by P&C Senior Officer

**Additional information submitted:** When additional information is submitted by P&C Officer to P&C Senior Officer

**Proposal dropped:** When Proposal is dropped/rejected by P&C Senior Officer

**Direction issued for prosecution:** When order is issued for prosecution by P&C Senior Officer

**Complaint filed:** When details of prosecution complaint is uploaded by P&C Officer

**Closed:** When status of complaint is updated as closed by P&C Officer

# Manual (BO) > Conducting Prosecution Proceedings

## How can I conduct Prosecution proceedings?

To conduct Prosecution proceedings, perform the following steps:

**Note:** Following three Tax Official roles can be defined on the GST Portal by the State Admin to conduct Prosecution proceedings:

1. **Prosecution and Compounding Officer** (*defined at the Jurisdiction level*) also known as "P&C Officer": Initiates Prosecution proceedings by creating a Prosecution Proposal and submits it for the review of Prosecution and Compounding Senior Officer (P&C Senior Officer). Once the P&C Senior Officer issues "Initiate Prosecution" Order, the P&C Officer will file the Prosecution Complaint and issue Notice to the Taxpayer for making the payment of compounding amount, if any.
2. **Prosecution and Compounding Senior Officer** (*defined at the State level*) also known as "P&C Senior Officer": Reviews the Prosecution Proposal submitted by the P&C Officer and issues "Initiate Prosecution" Order or "Reject Proposal".
3. **Assistant to Commissioner** (*defined at the State level*): Performs all functions of P&C Senior Officer on his/her behalf.

Steps	Tax Official Roles Responsible for Performing the Steps on the GST Portal
A. <a href="#">Create a New Proposal for Prosecution and submit it for review</a>	P&C Officer

**Note:**

Once a Proposal for Prosecution is submitted, a Reference Number is generated which will be the ARN/Case ID of the Proposal for Prosecution. GST Portal organizes this proposal on the "**Case View**" screen into the following 5 folders. These folders are click able tabs. Tax Officials can click them and access the related information.

1. **PROSECUTION PROPOSAL:** To download and view the Proposal for Prosecution and its supporting documents.
2. **NOTICES:** To issue Notice to the Taxpayer
3. **ORDERS:** To issue Orders ("Reject Proposal" or "Initiate Proposal") and view/download them
4. **PROSECUTION COMPLAINT:** To file complaint against the Taxpayer
5. **INTERNAL COMMUNICATION:** To add Memos and ask/provide additional information

before issuing Order or sending Notice to the Taxpayer	
B. <a href="#">Go to the "Prosecution Inbox" to view the Open Proposals or Search for Them</a>	<ul style="list-style-type: none"> <li>• P&amp;C Officer</li> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul>
C. From <b>PROSECUTION PROPOSAL</b> tab: <a href="#">Download Proposal for Prosecution and the supporting documents</a>	<ul style="list-style-type: none"> <li>• P&amp;C Officer</li> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul>
D. From <b>INTERNAL COMMUNICATION</b> tab: <a href="#">Add Memo to ask/provide additional information related to the Prosecution Proposal or Complaint</a>  <b>Note:</b> This is an optional step for the P&C Senior Officer. He/she may skip this step and directly perform Step E.	<ul style="list-style-type: none"> <li>• P&amp;C Senior Officer seeks information</li> <li>• P&amp;C Officer provides information</li> </ul>
E. From <b>ORDERS</b> tab:  E(1). <a href="#">Reject Proposal</a> Or E(2). <a href="#">Initiate Proposal</a>	<ul style="list-style-type: none"> <li>• P&amp;C Officer</li> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul> <b>Note:</b> Only the P&C Senior Officer can issue Order. P&C Officer can only view/download it.
F. File a private Prosecution Complaint offline with the First Class Judicial Magistrate/Court after taking print of the "Initiate Proposal" Order from the P&C Senior Officer.  <b>Note:</b> A Prosecution Complaint cannot be filed online on the GST	P&C Officer

Portal. Thus, this step takes place offline.	
G. From <b>PROSECUTION COMPLAINT</b> tab: <a href="#">Add or Update Prosecution Complaint Details Online on the GST Portal</a>	<ul style="list-style-type: none"> <li>• P&amp;C Officer</li> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul> <p><b>Note:</b> Only the P&amp;C Officer will add or update the complaint. P&amp;C Senior Officer will only review and provide suggestions for update, if required.</p>
H. From <b>NOTICES</b> tab: <a href="#">Issue Notice</a>	<ul style="list-style-type: none"> <li>• P&amp;C Officer</li> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul> <p><b>Note:</b> Only the P&amp;C Officer will add Notice. P&amp;C Senior Officer will only download and view it.</p>
I. From <b>PROSECUTION COMPLAINT</b> tab: <a href="#">Close Complaint</a>	<ul style="list-style-type: none"> <li>• P&amp;C Officer</li> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul> <p><b>Note:</b> Only the P&amp;C Officer can close the complaint on GST Portal. P&amp;C Senior Officer can only download and view the closed complaint on GST Portal.</p>

**Click each hyperlink in the "Steps" column above to know more.**

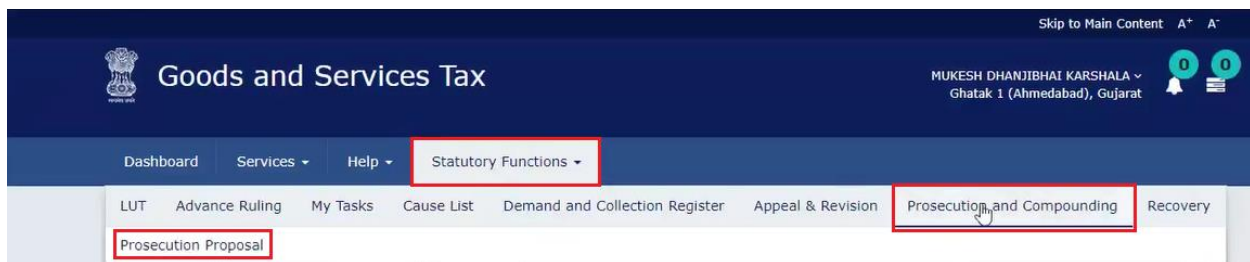
## **A. Create a New Proposal for Prosecution and Submit it for Review**

To create a New Proposal for Prosecution and submit it for review, perform following steps:

**Note:** This step will be performed by the P&C Officer only.

1. Access the **GST Back Office Portal** for tax officials.

2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Prosecution and Compounding > Prosecution Proposal** option.



4. **Prosecution Inbox Search** screen gets displayed. Click the **NEW PROPOSAL** button.

The screenshot displays the 'Prosecution Proposal' search interface. It features several input fields: 'Proposal No.' with a placeholder 'Enter Proposal No.', 'GSTIN/Temporary ID/UIN' with a placeholder 'Enter GSTIN/Temporary ID/UIN', and a 'Status' dropdown menu set to 'Select'. Below these are 'From' and 'To' date pickers, both showing 'DD/MM/YYYY'. At the bottom right, there are two buttons: 'NEW PROPOSAL' (highlighted with a red box) and 'SEARCH'.

5. **Proposal for Prosecution** screen is displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

## Proposal for Prosecution

• indicates mandatory fields

Whether any order has been issued? • ☒ Yes ☐ No

Order No. •

Enter Order No.

SEARCH

Date of Order

Date of Order

GSTIN/Temporary ID/UIN •

Enter GSTIN/Temporary ID/UIN

Legal Name

Legal Name

Period of Offence •

From	To
DD/MM/YYYY	DD/MM/YYYY

Amount of evasion involved •

Particulars	Tax	Interest	Penalty	Fees	Others	Total amount
Central Tax	₹0	₹0	₹0	₹0	₹0	
State/UT Tax	₹0	₹0	₹0	₹0	₹0	
Integrated Tax	₹0	₹0	₹0	₹0	₹0	
Cess	₹0	₹0	₹0	₹0	₹0	

Specify the provision(s) of CGST/ SGST Act, which render(s) the person(s) liable to be prosecuted •

- ☐ (a) Supplies any goods and/or services without issue of any invoice or grossly misdeclares the description of the supply on invoice, in violation of the provisions of this Act, to intentionally evade tax
- ☐ (b) Issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment of credit or refund of duty
- ☐ (c) Avails input tax credit using such invoice or bill referred to in clause (b) of Sub-Section (1) of Section 132
- ☐ (d) Collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;
- ☐ (e) Evades tax, fraudulently avails input tax credit or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d) of Sub-Section (1) of Section 132
- ☐ (f) Falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act;
- ☐ (g) Obstructs or prevents any officer in the discharge of his duties under this Act
- ☐ (h) Acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder
- ☐ (i) Receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are in contravention of any provisions of this Act or the rules made thereunder
- ☐ (j) Tampers with or destroys any material evidence or documents
- ☐ (k) Fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information
- ☐ (l) Attempts to commit, or abets the commission of, any of the offences mentioned in clauses (a) to (k) of Sub-Section (1) of Section 132

Details of person(s) to be prosecuted •

Name: •

Enter Name

Father's Name: •

Enter Father's Name

Date of Birth: •

DD/MM/YYYY

Sex: •

☐ Male ☐ Female ☐ Others

5a. Select **Yes** or **No** radio buttons to confirm if this proposal is being created against a previous Order or not.

5a.(i) If you select "No", all fields related to Order will get removed. Enter **GSTIN/Temporary ID/UIN** and click on any blank area of the screen. The **Legal Name** field will get auto-populated.

Whether any order has been issued? • ☐ Yes ☒ No

GSTIN/Temporary ID/UIN •

Enter GSTIN/Temporary ID/UIN

Legal Name

Legal Name

5a.(ii) If you select "Yes", select the **Order No.** and click **SEARCH**. The fields related to the selected Order—**Date of Order**, **GSTIN/Temporary ID/UIN** and **Legal Name** will get auto-populated.

Whether any order has been issued? • ☒ Yes ☐ No

Order No.

ZA0408180001208

SEARCH

Date of Order

22/08/2018

GSTIN/Temporary ID/UIN •

04GDDPS5160PE21

Legal Name

GAMSENG N SANGMA

5b. In the **Period of Offence** field, select the "From" and "To" date from Calendar.

Period of Offence •

From

01/11/2018



To

08/11/2018



5c. In the **Amount of evasion involved** field, enter the amount.

Amount of evasion involved •

Particulars	Tax	Interest	Penalty	Fees	Others	Total amount	
Central Tax	₹45,00,000	₹8,10,000	₹30,00,000	₹0	₹0	₹83,10,000	₹2,88,80,000
State/UT Tax	₹45,00,000	₹8,10,000	₹30,00,000	₹0	₹0	₹83,10,000	
Integrated Tax	₹70,00,000	₹12,60,000	₹40,00,000	₹0	₹0	₹1,22,60,000	
Cess	₹0	₹0	₹0	₹0	₹0	₹0	

**Note:** In case, you are creating this proposal based on an issued Order, **Amount of evasion involved** field will be auto-populated with the amount mentioned in the Order. You can edit it, if required.

5d. Select the check-box or check-boxes, based on which you are initiating prosecution.

Specify the provision(s) of CGST/ SGST Act, which render(s) the person(s) liable to be prosecuted •

- ☒ (a) Supplies any goods and/or services without issue of any invoice or grossly misdeclares the description of the supply on invoice, in violation of the provisions of this Act, to intentionally evade tax
- ☐ (b) Issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment of credit or refund of duty
- ☐ (c) Avails input tax credit using such invoice or bill referred to in clause (b) of Sub-Section (1) of Section 132
- ☒ (d) Collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;
- ☐ (e) Evades tax, fraudulently avails input tax credit or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d) of Sub-Section (1) of Section 132
- ☐ (f) Falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act;
- ☒ (g) Obstructs or prevents any officer in the discharge of his duties under this Act
- ☐ (h) Acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder
- ☐ (i) Receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are in contravention of any provisions of this Act or the rules made thereunder
- ☒ (j) Tampers with or destroys any material evidence or documents
- ☐ (k) Fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information
- ☐ (l) Attempts to commit, or abets the commission of, any of the offences mentioned in clauses (a) to (k) of Sub-Section (1) of Section 132

**Note:** In case (g), (j) or (k) provisions are selected, the Amount of evasion involved can be nil.

5e. Enter the details of the person to be prosecuted and click the **ADD** button. The details will be added in the **Additional Accused Detail** section. You can edit them using the **EDIT** button or delete using the **DELETE** button and add again.

**Note:**


- It is mandatory to fill the following fields—**Name, Father's Name, Date of Birth, Sex, Address, Summary of Role played in the Offence.**
- Enter data in the following fields as available—**PAN, Aadhaar Number, Passport Number, Driving License, Voter ID or Other document for ID & address proof.** Please note that entering data in minimum one field is required to proceed further.
- All the data fields left blank by you will be auto-populated as “NA”.

Additional Accused Detail		
1)	<b>Name:</b>	ANGAD JASBIRSINGH ARORA
	<b>Father's Name:</b>	JASBIRSINGH AJAIBSINGH ARORA
	<b>Date of Birth:</b>	27/05/1988
	<b>Sex:</b>	Male
	<b>Permanent Account Number (PAN):</b>	AJIPA1572E
	<b>Aadhaar Number:</b>	NA
	<b>Passport Number:</b>	M3644374
	<b>Driving License:</b>	GJ-1318660103213
	<b>Voter ID:</b>	BDG2013031
	<b>Other document for ID &amp; address proof:</b>	NA
	<b>Address:</b>	24-Rohilla Appt, Surajkund, Surat, Gujarat
	<b>Occupation:</b>	Business
	<b>Position held in the company / firm:</b>	CEO
	<b>Role played in the offence:</b>	
	<b>- Summary of Role played in the Offence</b>	Supplies goods without issue of any invoice in violation of the provisions of this Act, to intentionally evade tax
	<b>- Order No. (if any)</b>	NA
	<b>- Source of Order</b>	NA
	<b>- Prosecution Proposal Ref No. (if any)</b>	Tax Deptt/Prosecution/Angad/2019/256
	<b>- Prosecution Complaint No. (if any)</b>	NA
		<div> <div>EDIT</div> <div>DELETE</div> </div>

**Note:** In case you wish to add details of more than one persons to be prosecuted, follow the same procedure as above and click the **ADD** button. You can add details of up to 100 persons in one Proposal.



#### Details of person(s) to be prosecuted •

Name: •	<input type="text" value="Enter Name"/>
Father's Name: •	<input type="text" value="Enter Father's Name"/>
Date of Birth: •	<input type="text" value="DD/MM/YYYY"/> 
Sex: •	<input type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others
Permanent Account Number (PAN):	<input type="text" value="Enter Permanent Account Number (PAN)"/>
Aadhaar Number:	<input type="text" value="Enter Aadhaar Number"/>
Passport Number:	<input type="text" value="Enter Passport Number"/>
Driving License:	<input type="text" value="Enter Driving License"/>
Voter ID:	<input type="text" value="Enter Voter ID"/>
Other document for ID & address proof:	<input type="text" value="Enter Other Document"/>
Address: •	<input type="text" value="Enter Address"/>
Occupation:	<input type="text" value="Enter Occupation"/>
Position held in the company / firm:	<input type="text" value="Enter Position held in the company / firm"/>
Role played in the offence:	<input type="text" value="Enter Summary of Role played in the Offence"/>
- Summary of Role played in the Offence •	
- Order No. (if any)	<input type="text" value="Enter Order No."/>
- Source of Order	<input type="text" value="Enter Source of Order"/>
- Prosecution Proposal Ref No. (if any)	<input type="text" value="Enter Prosecution Proposal Ref No."/>
- Prosecution Complaint No. (if any)	<input type="text" value="Enter Prosecution Complaint No."/>

❗ At Least one of the Permanent Account Number(PAN), Aadhaar Number, Passport Number, Driving Licence, Voter ID Or Other Document for ID & Address Proof is mandatory

ADD

#### Additional Accused Detail

1)	Name:	ANGAD JASBIRSINGH ARORA
	Father's Name:	JASBIRSINGH AJAIBSINGH ARORA
	Date of Birth:	27/05/1988
	Sex:	Male
	Permanent Account Number (PAN):	AJIPA1572E
	Aadhaar Number:	NA
	Passport Number:	M3644374
	Driving License:	GJ-1318660103213
	Voter ID:	BDG2013031
	Other document for ID & address proof:	NA

5f. If required, in the **Upload Supporting Documents, if any** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details



Additional Details.pdf



5g. Click **PREVIEW** and a system-generated draft proposal gets downloaded into your machine. Check it carefully to rule out any discrepancy.

## Proposal for Prosecution

Date: 18/01/2019

I, the undersigned hereby request to consider this investigation report and accord you to review the case under examination for the details given below:

### Details of the Proposal for Prosecution:

1. GSTIN/Temporary ID/UIN: 24ABCPM8147P1Z6  
2. Legal Name: PRAVINBHAI KALIDAS MISTRY  
3. Address of the taxpayer: t, t, t, Ahmedabad, Gujarat, 381000  
4. Order No.: -  
5. Dated: -  
6. Details of the officer passing the order: Praveen Galande, Commercial Tax Officer, Ghatak 1 (Ahmedabad)

7. Period of Offence From : 01/09/2018 To : 01/12/2018

8. Amount of evasion involved

Particulars	Tax	Interest	Penalty	Fees	Others	Total amount
Central Tax	₹45,00,000	₹8,10,000	₹30,00,000	₹0	₹0	₹83,10,000
State/UT Tax	₹45,00,000	₹8,10,000	₹30,00,000	₹0	₹0	₹83,10,000
Integrated Tax	₹70,00,000	₹12,60,000	₹40,00,000	₹0	₹0	₹1,22,60,000
Cess	₹0	₹0	₹0	₹0	₹0	₹0
Total:						₹2,88,80,000

9. Specify the provision(s) of CGST/ SGST Act, which render(s) the person(s) liable to be prosecuted

(a) Supplies any goods and/or services without issue of any invoice or grossly misdeclares the description of the supply on invoice, in violation of the provisions of this Act, to intentionally evade tax

(b) Issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment of credit or refund of duty

10. Particulars of person(s) to be prosecuted

1. Name: ANGAD JASBIRSINGH ARORA  
Father's Name: JASBIRSINGH AJAIBSINGH ARORA  
Date of Birth: 27/05/1988

Sex: Male  
Permanent Account Number(PAN): AJIPA1572E  
Aadhaar Number: NA  
Passport Number: M3644374  
Driving license: GJ-1318660103213  
Voter ID: BDG2013031  
Other document for ID & Address proof: NA  
Address: 24-Rohilla Appt, Surajkund, Surat, Gujarat  
Occupation: Business  
Position held in the company / firm: CEO  
Role played in the offence:  
- Summary of role played in the offence: Supplies goods without issue of any invoice in violation of the provisions of this Act, to intentionally evade tax  
- Order No. (if any): NA  
- Source of order: NA  
- Prosecution Proposal Reference No. (if any): NA  
- Prosecution Complaint No. (if any): NA

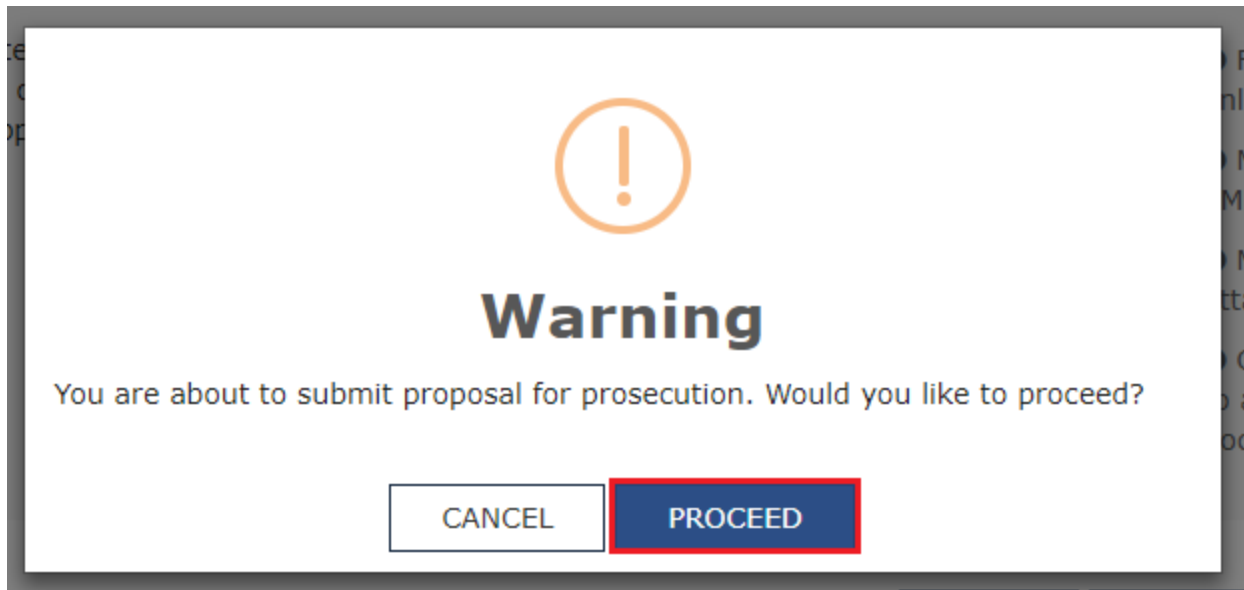
11. Material evidence available against the accused Please Refer Supporting Documents  
12. Brief history/facts of the case Please Refer Supporting Documents  
13. Grounds for launching prosecution Please Refer Supporting Documents

Supporting Documents:

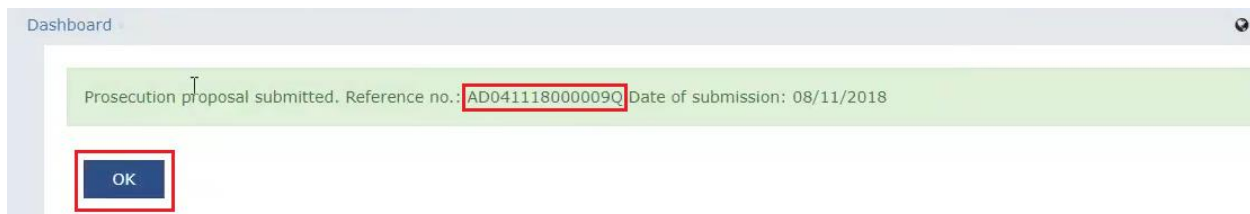
1. Additional Details

5j. Click the **PROCEED TO FILE** button.

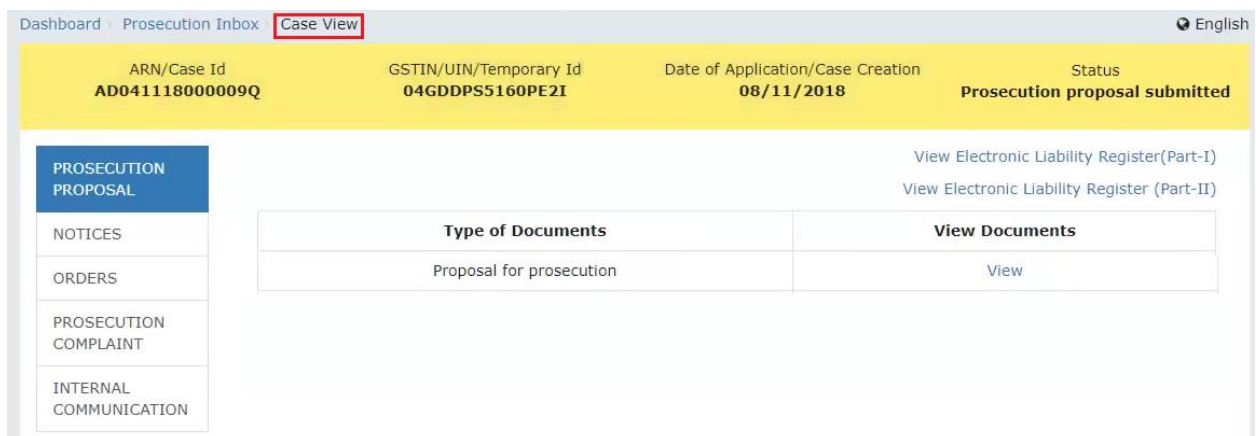
5k. A warning message pop-up gets displayed. Click the **PROCEED** button.



6. Proposal Submission Acknowledgement is displayed with the generated Reference no. Click **OK**.



7. Case View screen gets displayed. All proceedings related to this Proposal will take place from this screen.

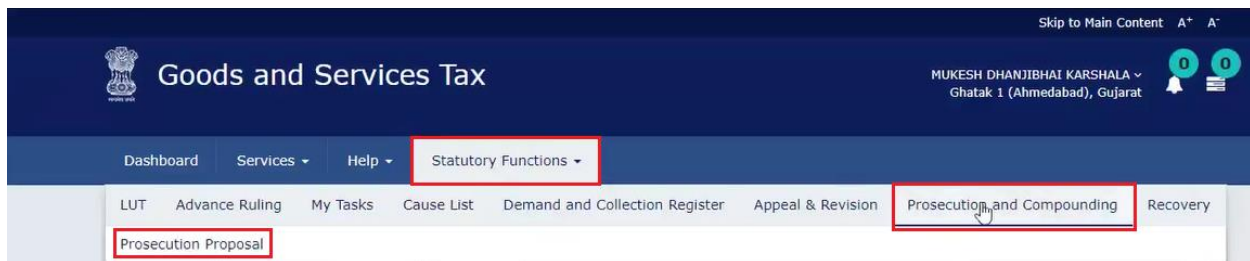


[Go back to the Main Menu](#)

## B. Go to the "Prosecution Inbox" to view the Open Proposals or Search for Them.

To go to the "Prosecution Inbox" and view the Open Proposals or Search for them, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Prosecution and Compounding > Prosecution Proposal** option.



4. **Prosecution Inbox Search** screen gets displayed. Open Proposals are displayed in the table below the SEARCH section. You can select the buttons at the bottom of the page to display the required number of open proposals and then click any of the Proposal No. hyperlinks to open it. Or, you can choose any one of the fields displayed on the top as your search criteria and enter the required information as mentioned in the following steps:

## Prosecution Proposal

Proposal No. Enter Proposal No.	GSTIN/Temporary ID/UIN Enter GSTIN/Temporary ID/UIN	Status Select
From DD/MM/YYYY	To DD/MM/YYYY	

NEW PROPOSAL

SEARCH

Proposal No. ⌵	Date of submission ⌵	GSTIN/Temporary ID/UIN ⌵	Legal Name ⌵	Status ⌵
AD241018000006W	03/10/2018	24ACXPK3463AMZ2	MUKESH DHANJIBHAI KARSHALA	Additional information sought
AD240918000011O	26/09/2018	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Additional information sought
AD241018000009Q	10/10/2018	24ACXPK3463AMZ2	MUKESH DHANJIBHAI KARSHALA	Additional information submitted
AD240918000014I	26/09/2018	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Additional information submitted
AD240918000017C	27/09/2018	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Additional information submitted
AD241018000008S	09/10/2018	24ACXPK3463AMZ2	MUKESH DHANJIBHAI KARSHALA	Additional information submitted
AD240918000015G	26/09/2018	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Proposal dropped
AD241018000016V	23/10/2018	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Complaint filed

10

25

50

100

**Note:** On the "Prosecution Inbox Search" screen, the **NEW PROPOSAL** button will be visible to only the P&C Officer.

4a. Enter **Proposal No.**

4b. Enter **GSTIN/Temporary ID/UIN.**

4c. Select **Status** from the drop-down list.

## Status

Select

Select

Prosecution proposal submitted

Additional information sought

Additional information submitted

Proposal dropped

Direction issued for Prosecution

Complaint filed

Closed

4d. Enter date in the **From & To** fields.

4e. Click the **SEARCH** button.

5. Based on your search criteria, the required proposal or the list of the required proposals gets displayed. Click any of the Proposal No. hyperlinks to open it and carry out further proceedings.

Dashboard > Prosecution Inbox English

### Prosecution Proposal

Proposal No.  GSTIN/Temporary ID/UIN  Status Additional information sought

From  To

[NEW PROPOSAL](#) [SEARCH](#)

Proposal No. ⌵	Date of submission ⌵	GSTIN/Temporary ID/UIN ⌵	Legal Name ⌵	Status ⌵
<a href="#">AD241018000006W</a>	03/10/2018	24ACXPK3463AMZ2	MUKESH DHANJIBHAI KARSHALA	Additional information sought
<a href="#">AD240918000011O</a>	26/09/2018	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Additional information sought

10 25 50 100

6. Case View screen gets displayed. All proceedings related to this Proposal will take place from this screen.

Dashboard > Prosecution Inbox **Case View** English

ARN/Case Id <b>AD041118000009Q</b>	GSTIN/UIN/Temporary Id <b>04GDDPS5160PE2I</b>	Date of Application/Case Creation <b>08/11/2018</b>	Status <b>Prosecution proposal submitted</b>
---------------------------------------	--	--	---

**PROSECUTION PROPOSAL**

NOTICES

ORDERS

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

[View Electronic Liability Register\(Part-I\)](#)  
[View Electronic Liability Register \(Part-II\)](#)

Type of Documents	View Documents
Proposal for prosecution	<a href="#">View</a>

[Go back to the Main Menu](#)

**C. From PROSECUTION PROPOSAL tab: Download Proposal for Prosecution and The Supporting Documents**

To download Proposal for Prosecution and the related supporting documents from the PROSECUTION PROPOSAL tab, perform following steps:

1. On the **Case View** page of that particular proposal, select the **PROSECUTION PROPOSAL** tab, if it is not selected by default. This tab displays the hyperlinks to download and view all details related to the Proposal for Prosecution. You can also click the hyper-links of the Electronic Liability Registers Part-1 and Part-2 provided on the right-side of the page to view liabilities of the taxpayer.

Dashboard > Prosecution Inbox > **Case View** English

ARN/Case Id **AD041118000009Q** GSTIN/UIN/Temporary Id **04GDDPS5160PE2I** Date of Application/Case Creation **08/11/2018** Status **Prosecution proposal submitted**

**PROSECUTION PROPOSAL**

NOTICES

ORDERS

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

[View Electronic Liability Register\(Part-I\)](#)

[View Electronic Liability Register \(Part-II\)](#)

Type of Documents	View Documents
Proposal for prosecution	<a href="#">View</a>

2. Click the document name(s) in the **View Document** section of the table to download into your machine and view them.
3. Click the two links above the table to view the electronic liability register Part-I and Part-II.

[Go back to the Main Menu](#)

## D. From INTERNAL COMMUNICATION tab: Add Memo to ask/provide additional information

A Memo is added by P&C Senior Officer to seek further clarifications, if required, from the P&C Officer on the Prosecution Proposal. P&C Officer will reply to the sought clarifications by using the same functionality of adding Memo as described below.

To add Memo, perform following steps:

1. On the **Case View** page of that particular proposal, select the **INTERNAL COMMUNICATION** tab. This tab lists the Memos exchanged between the P&C Officer and P&C Senior Officer. Click **ADD MEMO**.

Dashboard > Prosecution Inbox > **Case View** English

ARN/Case Id <b>AD241018000006W</b>	GSTIN/UIN/Temporary Id <b>24ACXPK3463AMZ2</b>	Date of Application/Case Creation <b>03/10/2018</b>	Status <b>Prosecution proposal submitted</b>
---------------------------------------	--	--	---

PROSECUTION PROPOSAL  
NOTICES  
ORDERS  
PROSECUTION COMPLAINT  
**INTERNAL COMMUNICATION**

**ADD MEMO**

**Note:** Current Case Status is "Prosecution proposal submitted". It will change once the P&C Senior Officer adds the Memo.

2. Memo page is displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

Dashboard > Prosecution Inbox > Case View English

ARN/Case Id <b>AD241018000006W</b>	GSTIN/UIN/Temporary Id <b>24ACXPK3463AMZ2</b>	Date of Application/Case Creation <b>03/10/2018</b>	Status <b>Prosecution proposal submitted</b>
---------------------------------------	--	--	---

PROSECUTION PROPOSAL  
NOTICES  
ORDERS  
PROSECUTION COMPLAINT  
**INTERNAL COMMUNICATION**

Legal Name: PRAVINBHAI KALIDAS MISTRY

Memo for Additional information: •

Maximum 250 character is allowed

• indicates mandatory fields

**Upload Supporting Documents**

Enter Document Description

**Choose File** No file chosen

- File with PDF or JPEG format is only allowed
- Maximum file size for upload is 5MB
- Maximum 4 documents can be attached
- Click on "Add Document" button to add the uploaded Supporting Documents

**BACK** **SUBMIT**

2a. In **Memo for Additional Information** field, enter text outlining your questions or information you want to seek.

2b. If required, in the **Upload Supporting Documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details

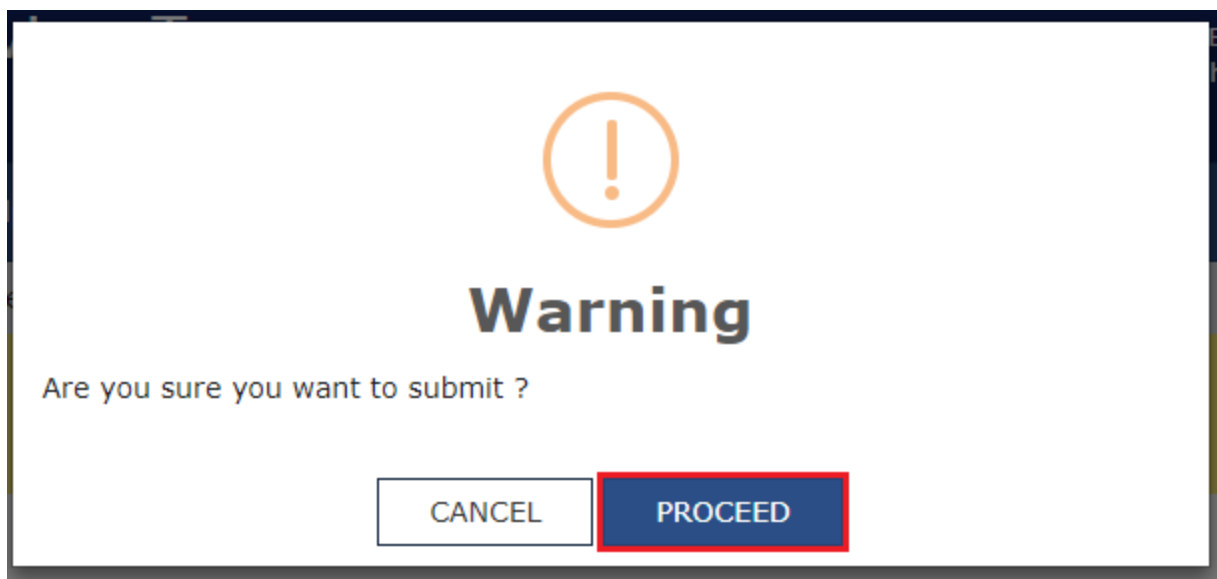


Additional Details.pdf



2c. Click **SUBMIT**.

2d. A warning popup is displayed. Click **PROCEED**.



3. The updated **INTERNAL COMMUNICATION** tab is displayed with the added Memo and the Status gets changed to "Additional information sought".

Dashboard > Prosecution Inbox > Case View English

ARN/Case Id <b>AD241018000006W</b>	GSTIN/UIN/Temporary Id <b>24ACXPK3463AMZ2</b>	Date of Application/Case Creation <b>03/10/2018</b>	Status <b>Additional information sought</b>
---------------------------------------	--	--	--

PROSECUTION PROPOSAL  
NOTICES  
ORDERS  
PROSECUTION COMPLAINT  
INTERNAL COMMUNICATION

ADD MEMO

Date of submission	Memo	Submitted by	Documents
04/12/2018	What is the taxpayer's offence?Refer to the attached document and provide explanation.	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	<a href="#">GST Law02</a>

**Note:** The P&C Officer will follow the same steps outlined above to reply to this Memo. Once he/she submits the reply, the case Status would change to "Additional information submitted".

Dashboard > Prosecution Inbox > Case View English

ARN/Case Id <b>AD241018000006W</b>	GSTIN/UIN/Temporary Id <b>24ACXPK3463AMZ2</b>	Date of Application/Case Creation <b>03/10/2018</b>	Status <b>Additional information submitted</b>
---------------------------------------	--	--	---

PROSECUTION PROPOSAL  
NOTICES  
ORDERS  
PROSECUTION COMPLAINT  
INTERNAL COMMUNICATION

ADD MEMO

Date of submission	Memo	Submitted by	Documents
04/12/2018	Attaching the relevant docs with my explanation.	Praveen Galande , Commercial Tax Officer	<a href="#">Explanation</a>
04/12/2018	What is the taxpayer's offence?Refer to the attached document and provide explanation.	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	<a href="#">GST Law02</a>

[Go back to the Main Menu](#)

## E(1). From ORDERS tab: Reject Proposal

To reject Proposal for Prosecution, perform following steps:

**Note:** After reviewing the submitted Proposal, P&C Senior Officer will issue an Order either rejecting or initiating the Proposal. Only the P&C Senior Officer can issue the Order. P&C Officer can only view and download this Order.

1. On the **Case View** page of that particular proposal, select the **ORDERS** tab. This tab will list the Orders issued against the Proposal. Click **ADD ORDER** and select **Reject Proposal**.

Dashboard Prosecution Inbox Case View English

ARN/Case Id AD240918000016E	GSTIN/UIN/Temporary Id 24ABCPM8147P1Z6	Date of Application/Case Creation 27/09/2018	Status Prosecution proposal submitted
--------------------------------	---	---	--

PROSECUTION PROPOSAL

NOTICES

ORDERS

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

ADD ORDER

Reject Proposal

Initiate Prosecution

**Note:** Current Case Status is "Prosecution proposal submitted". It will change once the P&C Senior Officer issues the Order.

2. **Rejection of Prosecution Proposal** page gets displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD240918000016E	24ABCPM8147P1Z6	27/09/2018	Prosecution proposal submitted

PROSECUTION PROPOSAL

NOTICES

ORDERS

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

• indicates mandatory fields

**Rejection of Prosecution Proposal**

Legal Name: PRAVINBHAI KALIDAS MISTRY

Reference no.: •  

Generate Reference Number

Click on the link "Generate Reference Number" to generate a new Reference Number

Reason for rejecting the proposal: •  

No offence of the Taxpayer

**Upload Supporting Documents**

Enter Document Description

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum file size for upload is 5MB

Maximum 4 documents can be attached

Click on "Add Document" button to add the uploaded Supporting Documents

BACK

PROCEED

2a. Click the **Generate Reference Number** hyperlink. **Reference no.** field gets auto-populated.

2b. In the **Reason for rejecting the proposal** field, enter the relevant details

2c. If required, in the **Upload Supporting Documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details

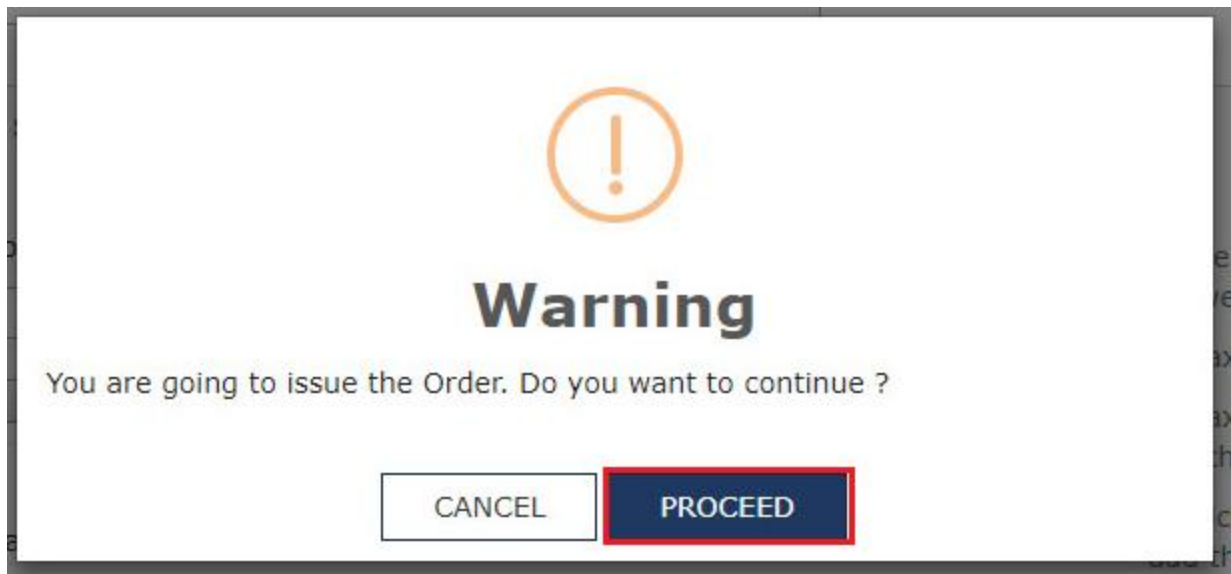


Additional Details.pdf



2d. Click the **PROCEED** button.

2e. A warning message pop-up gets displayed. Click the **PROCEED** button on this pop-up also.



3. The **Notice/Reminder/Order** screen is displayed with a Warning message. On this screen, click the **ISSUE WITH DSC** button.

Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD180718000062E	23/07/2018	18AJIPA1572EAZB

### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? Click here for help

ISSUE WITH DSC

4. Dashboard page is displayed with the generated reference no. Click **OK**.

Dashboard > English

Rejection of prosecution proposal has been submitted. **Reference no.: ZA241218000004D** Date of submission: 04/12/2018

OK

5. The updated **ORDERS** tab is displayed with the added Order and the Status gets changed to "Proposal dropped".

Dashboard > Prosecution Inbox > Case View English

ARN/Case Id <b>AD240918000016E</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>27/09/2018</b>	Status <b>Proposal dropped</b>
---------------------------------------	--	--	-----------------------------------

PROSECUTION PROPOSAL

NOTICES

**ORDERS**

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

Reference/Order no.	Date of Order	Passed by	Type of Order	Remarks	Documents
ZA241218000004D	04/12/2018	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	Proposal dropped	No offence of the Taxpayer	<a href="#">Explanation</a>

6. Additionally, the dashboard of the P&C Officer also gets updated with the issued Order. No further action can be taken by the Tax officer on a Proposal with status "Proposal dropped".

[Go back to the Main Menu](#)

## E(2). From ORDERS tab: Initiate Proposal

To initiate Proposal for Prosecution, perform following steps:

**Note:** After reviewing the submitted Proposal, P&C Senior Officer will issue an Order either rejecting or initiating the Proposal. Only the P&C Senior Officer can issue the Order. P&C Officer can only view and download this Order.

1. On the **Case View** page of that particular proposal, select the **ORDERS** tab. This tab will list the Orders issued against the Proposal. Click **ADD ORDER** and select **Initiate Proposal**.

Dashboard | Prosecution Inbox | **Case View** | English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD240918000016E	24ABCPM8147P1Z6	27/09/2018	Prosecution proposal submitted

PROSECUTION PROPOSAL

NOTICES

**ORDERS**

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

ADD ORDER ▾

Reject Proposal

**Initiate Prosecution**

**Note:** Current Case Status is "Prosecution proposal submitted". It will change once the P&C Senior Officer issues the Order.

2. **Order for Initiation of Prosecution proceedings** page gets displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

ARN/Case Id <b>AD240918000016E</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>27/09/2018</b>	Status <b>Prosecution proposal submitted</b>
---------------------------------------	--	--	---

PROSECUTION PROPOSAL

NOTICES

ORDERS

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

• Indicates mandatory fields

Order for initiation of prosecution proceedings

Legal Name: PRAVINBHAI KALIDAS MISTRY

Reference no.:  
ZA241218000005B

[Generate Reference Number](#)

Click on the link "Generate Reference Number" to generate a new Reference Number

## Upload Supporting Documents

Enter Document Description

[Choose File](#) No file chosen

- File with PDF or JPEG format is only allowed
- Maximum file size for upload is 5MB
- Maximum 4 documents can be attached
- Click on "Add Document" button to add the uploaded Supporting Documents

BACK

PREVIEW

PROCEED

- 2a. Click the **Generate Reference Number** hyperlink. **Reference no.** field gets auto-populated.
- 2b. If required, in the **Upload Supporting Documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details



Additional Details.pdf



2c. Click **PREVIEW** and a system-generated draft Order gets downloaded into your machine. Check it carefully to rule out any discrepancy.

### Order for initiation of prosecution proceedings

Order no.: -

Dated: -

I, the undersigned hereby order to initiate prosecution proceedings and file a private complaint with the First Class Magistrate / competent court for the case under examination as per the details given below:

1. Prosecution Proposal Reference no. AD241218000007Q  
2. Date 09/01/2019  
3. GSTIN/ Temporary ID of the Taxpayer 24ABCPM8147P1Z6  
4. Legal Name PRAVINBHAI KALIDAS MISTRY  
5. Address of the Taxpayer t, t, t, Ahmedabad, Gujarat, 381000  
6. Order no. -  
7. Dated -  
8. Details of the officer passing the order Praveen Galande, Commercial Tax Officer  
9. Period of Offence From : 01/06/2018 To : 09/10/2018  
10. Amount of evasion involved, if any

Particulars	Tax	Interest	Penalty	Fees	Others	Total amount
Central Tax	₹45,00,000	₹8,10,000	₹30,00,000	₹0	₹0	₹83,10,000
State/UT Tax	₹45,00,000	₹8,10,000	₹30,00,000	₹0	₹0	₹83,10,000
Integrated Tax	₹70,00,000	₹12,60,000	₹40,00,000	₹0	₹0	₹1,22,60,000
Cess	₹0	₹0	₹0	₹0	₹0	₹0
Total:						₹2,88,80,000

11. Provision(s) of CGST/ SGST Act, against whose violation, prosecution is being proposed

(a) Supplies any goods and/or services without issue of any invoice or grossly misdeclares the description of the supply on invoice, in violation of the provisions of this Act, to intentionally evade tax

(b) Issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment of credit or refund of duty

12. Particulars of person(s) to be prosecuted,

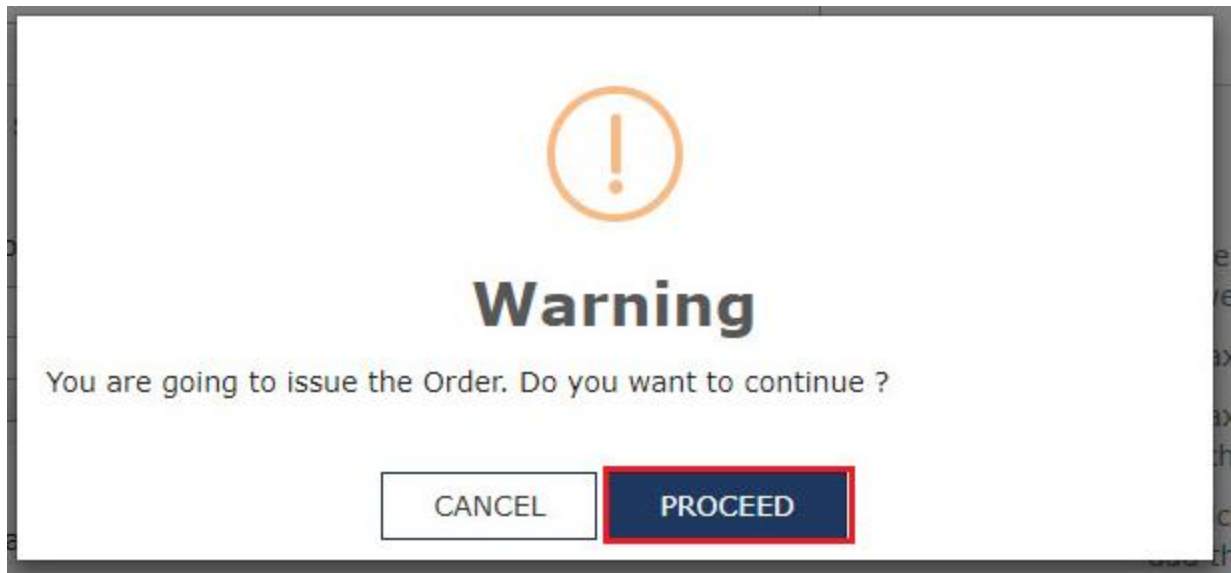
1. Name: ANGAD JASBIRSINGH ARORA  
Father's Name: JASBIRSINGH AJAIBSINGH ARORA  
Date of Birth: 27/05/1988  
Sex: Male

Permanent Account No.(PAN): - AJIPA1572E  
Aadhaar No.: NA  
Passport No.: NA  
Driving license No.: NA  
Voter ID: NA  
Other document for ID & Address proof: NA  
Address: 24-Rohilla Apartments, Surajkund, Gujrat  
Occupation: NA  
Position held in the company/firm (if any): NA  
Role played in the offence:  
- Summary of role played in the offence Has substituted financial records with an intention to evade payment of tax due under this Act  
- Order No. if any NA  
- Source of order NA  
- Prosecution proposal reference No. if any NA  
- Prosecution complaint No. if any NA

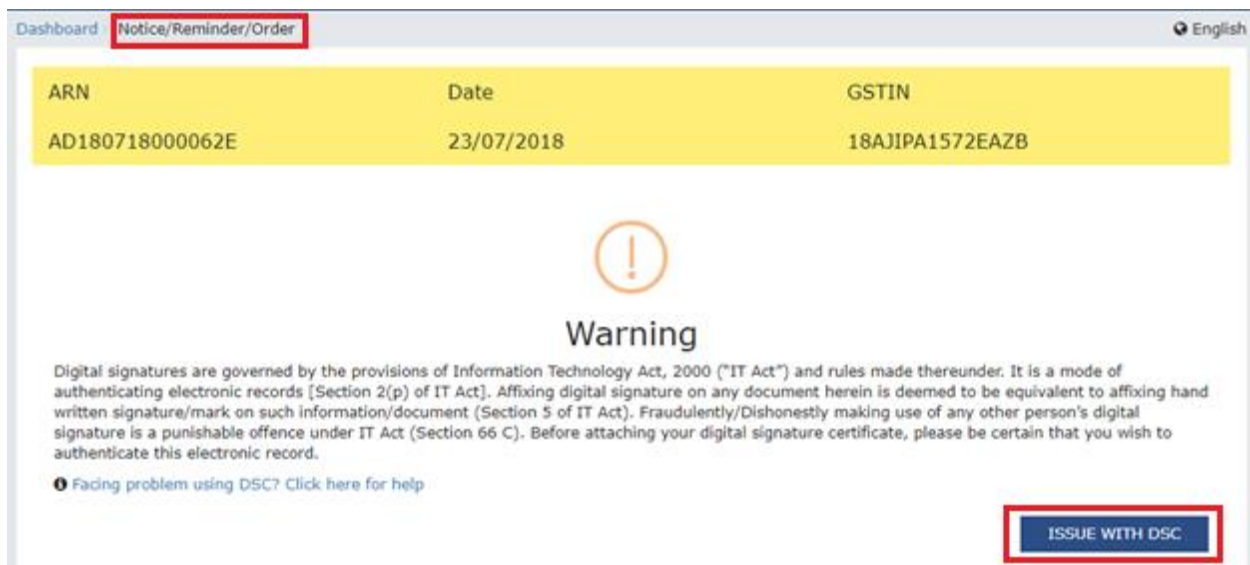
13. Material evidence available against the accused Refer to Supporting documents  
14. Brief history/facts of the case Refer to Supporting documents  
15. Grounds for launching prosecution Refer to Supporting documents  
16. Recommendations/Directions for initiation of Refer to Supporting documents

2d. Click the **PROCEED** button.

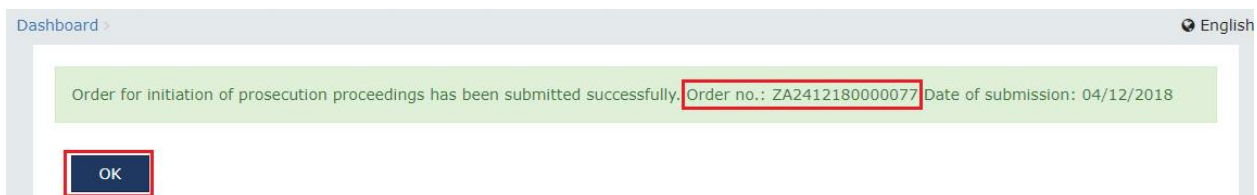
2e. A warning message pop-up gets displayed. Click the **PROCEED** button on this pop-up also.



3. The **Notice/Reminder/Order** screen is displayed with a Warning message. On this screen, click the **ISSUE WITH DSC** button.



4. Dashboard page is displayed with the generated Order no. Click **OK**.



5. The updated **ORDERS** tab is displayed with the added Order and the Status gets changed to "Direction issued for Prosecution".



6. Additionally, the dashboard of the P&C Officer also gets updated with the issued Order. Now, he/she would go ahead with the Prosecution Proceedings.

[Go back to the Main Menu](#)

## G. From PROSECUTION COMPLAINT tab: Add or Update Prosecution Complaint Details Online on the GST Portal

To add or update Prosecution Complaint details online on the GST Portal, perform following steps:

**Note:** After the P&C Senior Officer has passed the Order to initiate proposal, P&C Officer will file a complaint offline with the First Class Judicial Magistrate/Court. Once the complaint is filed, he/she will add the complaint details on the GST Portal. Only the P&C Officer can add or update the Prosecution Complaint details on the GST Portal. P&C Senior Officer can only view and download the added or updated Complaint on the GST Portal.

1. On the **Case View** page of that particular proposal, select the **PROSECUTION COMPLAINT** tab. This tab will list the Complaint details filed against the Proposal. Click **ADD/UPDATE**.

Dashboard > Prosecution Inbox > **Case View** English

ARN/Case Id <b>AD241218000007Q</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>04/12/2018</b>	Status <b>Direction issued for Prosecution</b>
---------------------------------------	--	--	---

PROSECUTION PROPOSAL

NOTICES

ORDERS

**PROSECUTION COMPLAINT**

INTERNAL COMMUNICATION

**ADD/UPDATE**

**Note 1:** Current Case Status is "Direction issued for Prosecution". It will change once the P&C Officer adds the complaint.

**Note 2:** Once the P&C Senior Officer has passed the "Initiate Proposal" Order, the **ADD/UPDATE** button gets enabled.

2. **Prosecution complaint details** page gets displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

ARN/Case Id <b>AD241218000007Q</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>04/12/2018</b>	Status <b>Direction issued for Prosecution</b>
---------------------------------------	--	--	---

PROSECUTION PROPOSAL  
 NOTICES  
 ORDERS  
**PROSECUTION COMPLAINT**  
 INTERNAL COMMUNICATION

### Prosecution complaint details

• Indicates mandatory fields

Legal Name **MUKESH DHANJIBHAI KARSHALA**

Address of the Taxpayer **1, mg, ecity, Ahmedabad, Gujarat, 380015**

Reference No. •

Generate Reference Number

Click on the link 'Generate Reference Number' to generate a new Reference Number

Complaint No. •

Court in which Prosecution complaint has been filed •

Date of filing •

DD/MM/YYYY

Nature of offence •

Complaint under which section of CrPC •

Description as in complaint •

**Upload Supporting Documents**

Enter description of the document

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum file size for upload is 5MB

Maximum 4 documents can be attached

Click on "Add Document" button to add the uploaded supporting document

BACK

PREVIEW

PROCEED

- 2a. Click the **Generate Reference Number** hyperlink. **Reference no.** field gets auto-populated.
- 2b. In **Court in which Prosecution complaint has been filed** field, enter the name of the Court.
- 2c. In **Complaint No.** field, enter the complaint number.
- 2d. In the **Date of filing** field, select date from the calendar.
- 2e. In the **Complaint under which section of CrPC** field, enter the section number.
- 2f. In the **Nature of Offence** field, enter the relevant details related to the nature of offence.
- 2g. In the **Description as in complaint** field, enter the relevant details related to the filed complaint.
- 2b. If required, in the **Upload Supporting Documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details



Additional Details.pdf



2c. Click **PREVIEW** and a system-generated draft complaint details gets downloaded into your machine. Check it carefully to rule out any discrepancy.

## Prosecution Complaint Details

Reference no.: ZA2411180000277

Dated: 21/11/2018

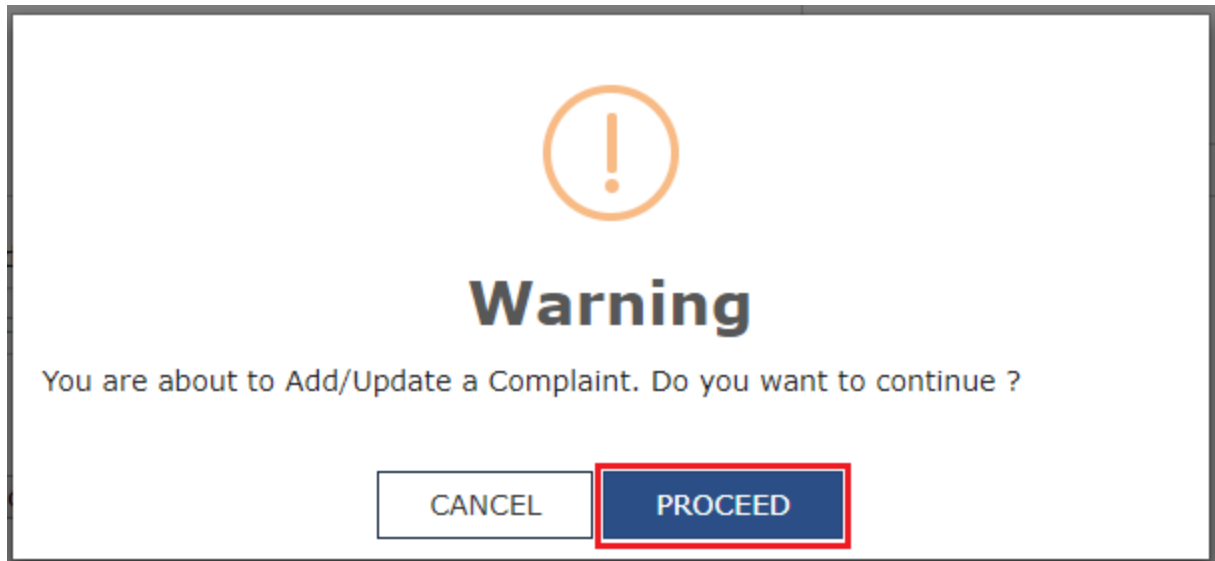
1	GSTIN/ Temporary ID/ UIN of the Taxpayer:	24ACXPK3463AMZ2
2	Legal Name:	PRAVINBHAI KALIDAS MISTRY
3	Address of the Taxpayer:	1, mg, ecity, Ahmedabad, Gujarat, 380015
4	Complaint No filed with Magistrate:	PR327/17-18
5	Date of filing:	01/10/2018
6	Court in which Prosecution complaint has been filed:	Judicial Mangistrate First Class
7	Complaint under which section of CrPC:	190
8	Nature of Offence:	Has substituted financial records
9	Description as in complaint:	Taxpayer has submitted fake financial records/documents and filed fake returns to evade tax. More information is attached.

### Supporting Documents:

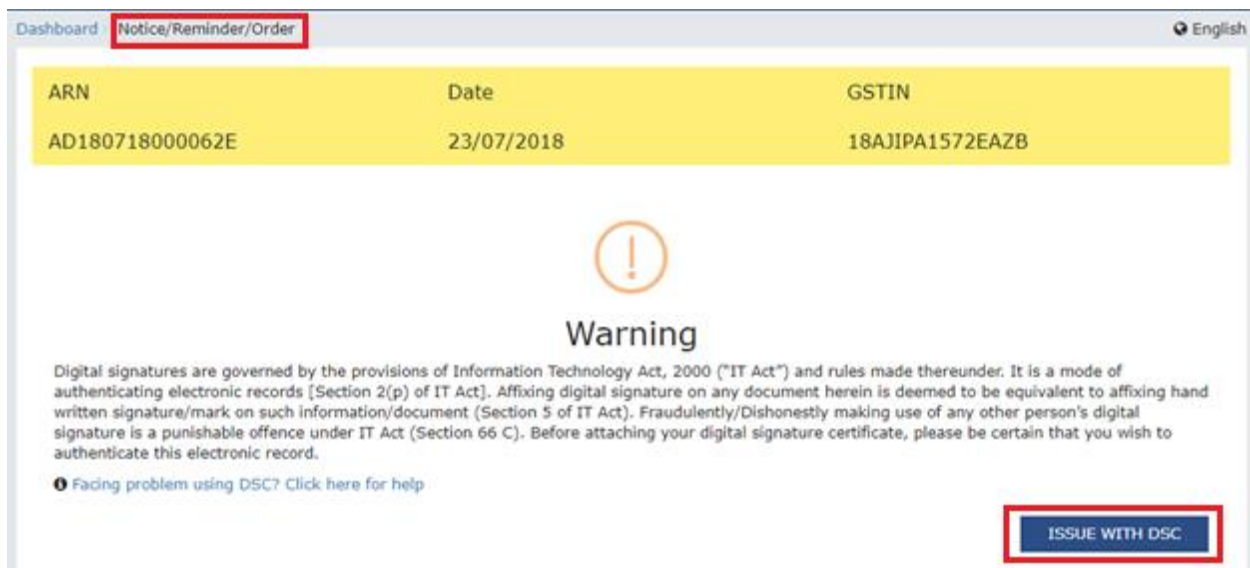
More Prosecution Details .pdf

2d. Click the **PROCEED** button.

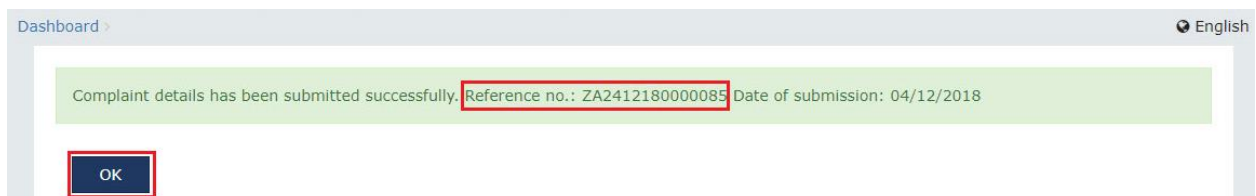
2e. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. Click the **ISSUE WITH DSC** button.



4. Dashboard page is displayed with the generated Reference no. Click **OK**.



5. The updated **PROSECUTION COMPLAINT** tab is displayed with the added complaint details and the Status gets changed to "Complaint filed".

Dashboard > Prosecution Inbox > Case View
English

ARN/Case Id

AD241218000007Q

GSTIN/UIN/Temporary Id

24ABCPM8147P1Z6

Date of Application/Case Creation

04/12/2018

Status

Complaint filed

PROSECUTION PROPOSAL

NOTICES

ORDERS

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

ADD/UPDATE

Referenece no. ⌵	Date ⌵	Updated by ⌵	Complaint No ⌵	Complaint status ⌵	Documents
ZA2412180000085	04/12/2018	Praveen Galande, Commercial Tax Officer	123	Complaint filed	<a href="#">Prosecution Complaint</a> <a href="#">Filed complaint</a>

6. In accordance with the subsequent proceedings against the complaint filed offline, P&C Officer should update the complaint status on the GST Portal. Follow the same steps 1 to 5 mentioned above to update the details. Once you open the **Prosecution complaint details** page (as mentioned in Step 2), following details will be auto-populated and disabled—"Court in which Prosecution complaint has been filed", "Complaint No.", "Date of filing", "Complaint under which section of CrPC", "Nature of Offence". Enter details in the other fields as mentioned above.

Dashboard > Prosecution Inbox > Case View
English

ARN/Case Id <b>AD241218000007Q</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>04/12/2018</b>	Status <b>Complaint filed</b>
---------------------------------------	--	--	----------------------------------

PROSECUTION PROPOSAL  
NOTICES  
ORDERS  
**PROSECUTION COMPLAINT**  
INTERNAL COMMUNICATION

### Prosecution complaint details

• indicates mandatory fields

Legal Name: MUKESH DHANJIBHAI KARSHALA

Address of the Taxpayer: 1, mg, ecity, Ahmedabad, Gujarat, 380015

Reference No. •

[Generate Reference Number](#)

Click on the link 'Generate Reference Number' to generate a new Reference Number

Court in which Prosecution complaint has been filed •

Judicial Magistrate First Class

Date of filing •

2/2/2019

Nature of offence •

Has substituted Financial Records

Complaint No. •

PR327/17-18

Complaint under which section of CrPC •

190

Description as in complaint •

Taxpayer has submitted fake financial records/documents and filed fake returns to evade tax. More information is attached.

### Upload Supporting Documents

Enter description of the document

[Choose File](#) No file chosen

- File with PDF or JPEG format is only allowed
- Maximum file size for upload is 5MB
- Maximum 4 documents can be attached
- Click on "Add Document" button to add the uploaded supporting document

BACK PREVIEW PROCEED CLOSE COMPLAINT

**Note:** When required, you can also close the Proposal using the "Close Complaint", also available on this page.

[Go back to the Main Menu](#)

## H. From NOTICES tab: Issue Notice

To issue Prosecution Notice, perform following steps:

**Note:** On receipt of the direction to file complaint against accused, P&C Officer will issue a notice to the accused about initiation of prosecution proceedings. P&C Senior Officer can only view and download the issued Notice on the GST Portal.

1. On the **Case View** page of that particular proposal, select the **NOTICES** tab. This tab will list the Notice issued against the Proposal. Click **ADD NOTICE**.

Dashboard > Prosecution Inbox > Case View English

ARN/Case Id <b>AD241218000007Q</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>04/12/2018</b>	Status <b>Complaint filed</b>
---------------------------------------	--	--	----------------------------------

PROSECUTION PROPOSAL

**NOTICES**

ORDERS

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

**ADD NOTICE**

No Records Found

**Note:** Once the P&C Officer has added the Prosecution Complaint details in the PROSECUTION COMPLAINT tab, the **ADD NOTICE** button gets enabled.

2. Notice page gets displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

ARN/Case Id  
**AD241218000007Q**GSTIN/UIN/Temporary Id  
**24ABCPM8147P1Z6**Date of Application/Case Creation  
**04/12/2018**Status  
**Complaint filed**PROSECUTION  
PROPOSAL

NOTICES

ORDERS

PROSECUTION  
COMPLAINTINTERNAL  
COMMUNICATION

• indicates mandatory fields

Legal Name: PRAVINBHAI KALIDAS MISTRY

Reference No: •

ZA241218000010K

[Generate Reference Number](#)

Click on the link "Generate Reference Number" to generate a new Reference Number

Description of Notice: •

Attached

Upload Notice Document: •



01test (1).pdf

• Only PDF file format is allowed.

• Maximum file size for upload is 5MB.

## Upload Supporting Documents

Enter Document Description

[Choose File](#) No file chosen

• File with PDF or JPEG format is only allowed

• Maximum file size for upload is 5MB

• Maximum 4 documents can be attached

• Click on "Add Document" button to add the uploaded Supporting Documents

BACK

PROCEED

- 2a. Click the **Generate Reference Number** hyperlink. **Reference no.** field gets auto-populated.
- 2b. In the **Description of Notice** field, enter the relevant details.
- 2c. In the Upload Notice Document field, click **Choose File** to upload the PDF form of the notice.
- 2d. If required, in the **Upload Supporting Documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details




Additional Details.pdf



2d. Click the **PROCEED** button.

2e. A warning message pop-up gets displayed. Click the **PROCEED** button.



## Warning

Ensure that the reason, statement or any other information given in reply to the Show Cause Notice, Order, Reminder or in any other matter, is in accordance with the provisions of applicable Goods and Services Tax Act/ Rules or any other notifications / circulars/orders issued thereunder. Proceedings can be initiated for providing wrong, misleading or incorrect information whether with or without evidence. Do you want to proceed to attach DSC?


CANCEL

PROCEED

3. Click the **ISSUE WITH DSC** button.

Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD180718000062E	23/07/2018	18AJIPA1572EAB



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

**ISSUE WITH DSC**

4. Dashboard page is displayed with the generated Notice no. Click **OK**.

Dashboard > English

Notice for initiation of prosecution proceedings has been submitted successfully. **Notice no.: ZA241218000010K** Date of submission: 04/12/2018

**OK**

5. The updated **NOTICES** tab is displayed with the issued Notice.

Dashboard > Prosecution Inbox > Case View English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
<b>AD241218000007Q</b>	<b>24ABCPM8147P1Z6</b>	<b>04/12/2018</b>	<b>Complaint filed</b>

PROSECUTION PROPOSAL  
**NOTICES**  
ORDERS  
PROSECUTION COMPLAINT  
INTERNAL COMMUNICATION

**ADD NOTICE**

Reference/Notice No.	Date of Notice	Description of Notice	Issued by	Documents
ZA241218000010K	04/12/2018	Attached	Praveen Galande , Commercial Tax Officer	<a href="#">Prosecution Notice</a>

6. With the issue of the Prosecution Notice, following actions take place on the GST Portal:

- Intimation of the issue of Notice is sent to the concerned taxpayer on his/her registered email id and mobile.

- Dashboard of the Taxpayer is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Services > User Services > View Additional Notices/Orders.**

[Go back to the Main Menu](#)

## I. From PROSECUTION COMPLAINT tab: Close Complaint

To close complaint, perform following steps:

**Note1:** You can close the Prosecution Complain in the following cases:

- If the prosecution complaint has been filed with the Magistrate and compounding is allowed by department, Tax officer will withdraw the complaint filed with the Magistrate / Court of competent jurisdiction, subject to payment of compounding amount by the taxpayer.
- If no prosecution complaint has been filed with the Magistrate and compounding is allowed, no prosecution proceeding shall be initiated with the Magistrate / Court of competent jurisdiction subject to payment of compounding amount by the taxpayer.

**Note2:** Only the P&C Officer can close the Prosecution Complaint on GST Portal. P&C Senior Officer can only view and download the closed Complaint details on GST Portal.

1. On the **Case View** page of that particular proposal, select the **PROSECUTION COMPLAINT** tab. This tab will list the Complaint details filed against the Proposal. Click **ADD/UPDATE**.

Dashboard > Prosecution Inbox > Case View
English

ARN/Case Id <b>AD241218000007Q</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>04/12/2018</b>	Status <b>Complaint filed</b>
---------------------------------------	--	--	----------------------------------

PROSECUTION PROPOSAL  
NOTICES  
ORDERS  
**PROSECUTION COMPLAINT**  
INTERNAL COMMUNICATION

ADD/UPDATE

Referenece no. ⌵	Date ⌵	Updated by ⌵	Complaint No ⌵	Complaint status ⌵	Documents
ZA2412180000085	04/12/2018	Praveen Galande, Commercial Tax Officer	123	Complaint filed	<a href="#">Prosecution Complaint Filed complaint</a>
ZA2412180000093	04/12/2018	Praveen Galande, Commercial Tax Officer	123	Update Complaint	<a href="#">Prosecution Complaint</a>

2. **Prosecution complaint details** page gets displayed. Click **BACK** to go back to the previous screen or enter data in the displayed fields as mentioned in the following steps:

Dashboard > Prosecution Inbox > Case View
English

ARN/Case Id <b>AD241218000007Q</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>04/12/2018</b>	Status <b>Complaint filed</b>
---------------------------------------	--	--	----------------------------------

PROSECUTION PROPOSAL  
NOTICES  
ORDERS  
**PROSECUTION COMPLAINT**  
INTERNAL COMMUNICATION

### Prosecution complaint details

• indicates mandatory fields

Legal Name                      MUKESH DHANJIBHAI KARSHALA

Address of the Taxpayer        1, mg, ecity, Ahmedabad, Gujarat, 380015

Reference No. •

Generate Reference Number

Click on the link 'Generate Reference Number' to generate a new Reference Number

Court in which Prosecution complaint has been filed •

Judicial Magistrate First Class

Complaint No. •

PR327/17-18

Date of filing •

2/2/2019

Complaint under which section of CrPC •

190

Nature of offence •

Has substituted Financial Records

Description as in complaint •

Taxpayer has submitted fake financial records/documents and filed fake returns to evade tax. More information is attached.

### Upload Supporting Documents

Enter description of the document

Choose File
No file chosen

File with PDF or JPEG format is only allowed  
Maximum file size for upload is 5MB  
Maximum 4 documents can be attached  
Click on "Add Document" button to add the uploaded supporting document

BACK   PREVIEW   PROCEED   **CLOSE COMPLAINT**

- 2a. Click the **Generate Reference Number** hyperlink. **Reference no.** field gets auto-populated.
- 2b. In the **Description as in complaint** field, enter the relevant details related to the filed complaint.
- 2c. If required, in the **Upload Supporting Documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details



Additional Details.pdf



2d. Click **PREVIEW** and a system-generated draft Complaint details gets downloaded into your machine. Check it carefully to rule out any discrepancy.

### Prosecution Complaint Details

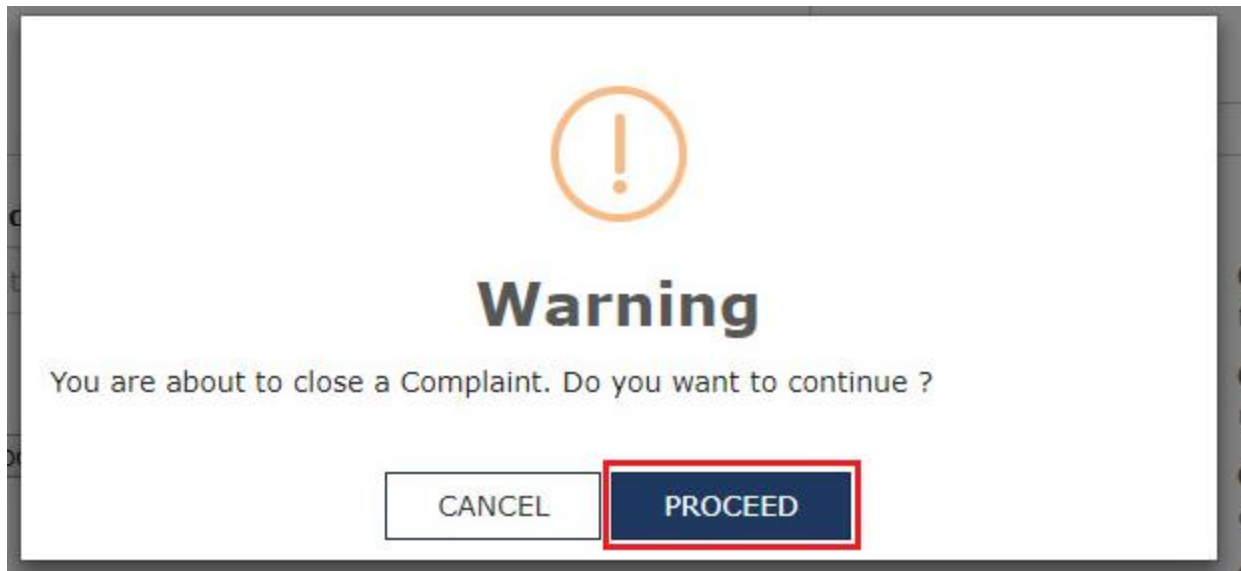
Reference no.: ZA2412180000111  
Dated: 04/12/2018

1	GSTIN/ Temporary ID/ UIN of the Taxpayer:	24ABCPM8147P1Z6
2	Legal Name:	PRAVINBHAI KALIDAS MISTRY
3	Address of the Taxpayer:	1, mg, ecity, Ahmedabad, Gujarat, 380015
4	Complaint No filed with Magistrate:	PR327/17-18
5	Date of filing:	01/10/2018
6	Court in which Prosecution complaint has been filed:	Judicial Mangistrate First Class
7	Complaint under which section of CrPC:	190
8	Nature of Offence:	Has substituted financial records
9	Description as in complaint:	Taxpayer has paid the fee.

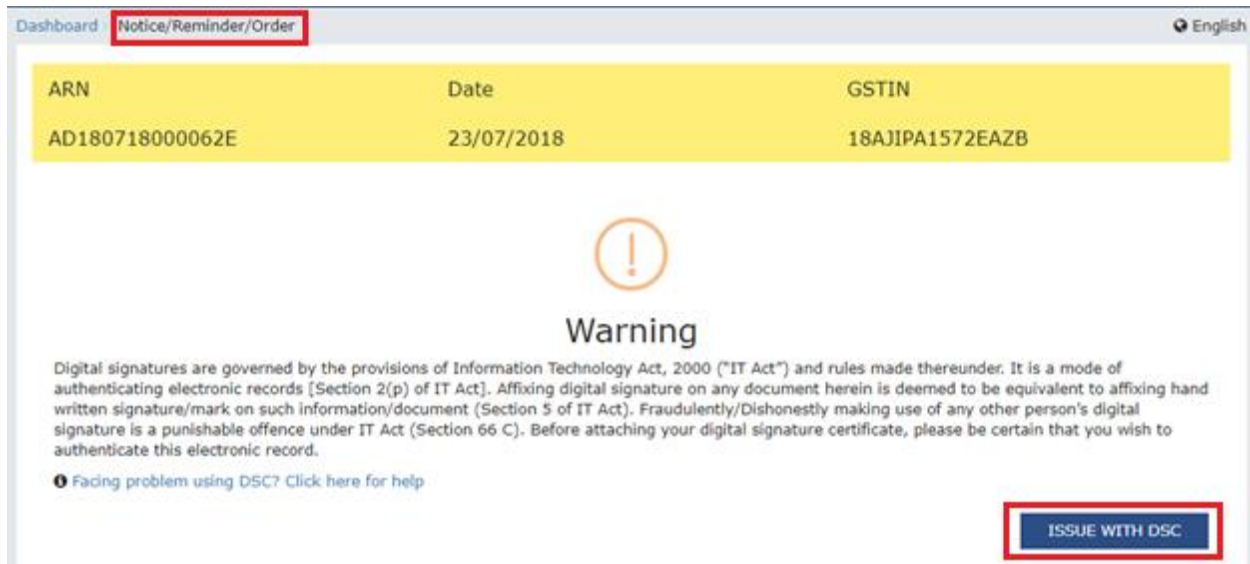
Supporting Documents:  
NA

2d. Click the **Close Complaint** button.

2e. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. Click the **ISSUE WITH DSC** button.



4. Dashboard page is displayed with the generated Reference no. Click **OK**.

Dashboard > English

Complaint details has been submitted successfully. Reference no.: ZA241218000011I Date of submission: 04/12/2018

OK

5. The updated **PROSECUTION COMPLAINT** tab is displayed with the closed complaint details and the Status gets changed to "Closed".

Dashboard > Prosecution Inbox > Case View English

ARN/Case Id <b>AD241218000007Q</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>04/12/2018</b>	<span style="border: 1px solid red; padding: 2px;">Status Closed</span>
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PROSECUTION PROPOSAL

NOTICES

ORDERS

PROSECUTION COMPLAINT

INTERNAL COMMUNICATION

Referenece no. ⚙	Date ⚙	Updated by ⚙	Complaint No ⚙	Complaint status ⚙	Documents
ZA2412180000085	04/12/2018	Praveen Galande, Commercial Tax Officer	123	Complaint filed	<a href="#">Prosecution Complaint</a> <a href="#">Filed complaint</a>
ZA2412180000093	04/12/2018	Praveen Galande, Commercial Tax Officer	123	Update Complaint	<a href="#">Prosecution Complaint</a>
ZA241218000011I	04/12/2018	Praveen Galande, Commercial Tax Officer	123	Closure of complaint	<a href="#">Prosecution Complaint</a>

6. Dashboard of the Taxpayer is updated with the record of the closed complaint. He/she can view the closed complaint from the following navigation: **Services > User Services > View Additional Notices/Orders.**

[Go back to the Main Menu](#)

# Processing Application for Compounding of Offence

## FAQs > Processing Application for Compounding of Offence (Form GST CPD-01)

### 1. Which all Tax Official Roles are involved in Compounding Proceedings?

Following three Tax Official roles can be defined on the GST Portal by the State Admin to conduct case proceedings related to compounding:

1. **Prosecution and Compounding Officer** (*defined at the Jurisdiction level*) also known as "P&C Officer": Is the concerned Tax Official who had issued Notice for initiation of Prosecution Proceedings to the Taxpayer, with details of compounding fee to be paid. During the compounding proceedings, he/she will act as a Department Respondent and perform functions like filing reply or filing rectification and appearing for hearing as directed by the Commissioner.
2. **Prosecution and Compounding Senior Officer** (*defined at the State level*) also known as "P&C Senior Officer": Is the Commissioner who will process the Compounding Application filed by the Taxpayers.
3. **Assistant to Commissioner** (*defined at the State level*): Performs all functions of P&C Senior Officer on his/her behalf.

### 2. What happens on the GST Portal once the Application for Compounding of Offence (Form GST CPD-01) is filed by a Taxpayer?

Once the Application for Compounding of Offence (Form GST CPD-01) is filed by a Taxpayer, following actions take place on the GST Portal:

- Status of the application on the GST Portal gets updated to "**Compounding Application Submitted**".
- Dashboard of Taxpayer and the Tax Officials is updated with the record of the filed Application.
- Taxpayer will receive an intimation on his/her registered Mobile and email informing about the successful filing of the application and the generated ARN.
- Tax Officials will receive an intimation on their registered email informing them about the filed application and the generated ARN.
- "My Tasks" page of the Tax Officials who are assigned the role of "P&C Senior Officer" and "Assistant to Commissioner", gets updated with this work-item.

### 3. What happens on the GST Portal once the Commissioner issues the Hearing Notice?

Once the Commissioner issues the Hearing Notice, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Hearing notice issued".
- Intimation of the issue of Notice is sent to the concerned recipient(s). In case the recipient is the Taxpayer, he/she will receive intimation on both— registered Mobile and email. In case the recipient is the Tax Official (role of P&C Officer), he/she will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Services > User Services > My Applications > NOTICES**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > NOTICES** or from the My Tasks page: **Statutory Functions > My Tasks > Reference Id > NOTICES**

#### 4. What happens on the GST Portal once the Commissioner issues the Adjournment Notice?

Once the Commissioner issues the Adjournment Notice, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Adjournment granted".
- Intimation of the issue of Notice is sent to the concerned recipient(s). In case the recipient is the Taxpayer, he/she will receive intimation on both— registered Mobile and email. In case the recipient is the Tax Official (role of P&C Officer), he/she will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Services > User Services > My Applications > NOTICES**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > NOTICES** or from the My Tasks page: **Statutory Functions > My Tasks > Reference Id > NOTICES**

#### 5. What happens on the GST Portal once the P&C Officer files reply/counter-reply?

Once the P&C Officer files a reply/counter-reply, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Reply submitted".
- P&C Senior Officer/Assistant to Commissioner will be intimated via their registered email and the Taxpayer will receive intimation on both— registered Mobile and email.

- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view the it from the following navigation: **Services > User Services > My Applications > REPLIES**.
- Dashboard of the Tax Official roles is updated with the record of the filed reply. They can view the of the filed reply from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > REPLIES** or from the "My Tasks" page: **Statutory Functions > My Tasks > Reference Id > REPLIES**

**Note:** P&C Officer will not be able to view his filed reply in the "My Tasks" page.

## 6. What happens on the GST Portal once the P&C Senior Officer/Assistant to Commissioner files reply/counter-reply?

Once the P&C Senior Officer/Assistant to Commissioner files reply/counter-reply, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Reply submitted".
- P&C Officer will be intimated via his/her registered email and the Taxpayer will receive intimation on both— registered Mobile and email.
- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view the it from the following navigation: **Services > User Services > My Applications > REPLIES**.
- Dashboard of the P&C Senior Officer/Assistant to Commissioner is updated with the record of the filed reply. They can view the of the filed reply from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > REPLIES**. P&C Officer will be able to view it from the "My Tasks" page: **Statutory Functions > My Tasks > Reference Id > REPLIES**

**Note:** P&C Senior Officer/Assistant to Commissioner will not be able to view their filed reply in the "My Tasks" page.

## 7. What happens on the GST Portal once the Taxpayer files reply/counter-reply?

Once the Taxpayer files reply/counter-reply, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Reply submitted".
- All Tax Officials (P&C Senior Officer, Assistant to Commissioner and P&C Officer) will be intimated via their registered email.
- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view the it from the following navigation: **Services > User Services > My Applications > REPLIES**.
- Dashboard of all the Tax Official roles is updated with the record of the filed reply. They can view the of the filed reply from the following navigation: **Statutory Functions > Prosecution and**

**Compounding > Compounding Application > REPLIES** or from the "My Tasks" page: **Statutory Functions > My Tasks > Reference Id > REPLIES**

## 8. What happens on the GST Portal once the Commissioner grants compounding?

Once the Commissioner grants compounding, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Compounding allowed".
- Intimation of the issue of Order is sent to all the parties. The Taxpayer will receive intimation on both— registered Mobile and email. The Tax Official (role of P&C Officer) will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Order. He/she can view the issued Notice from the following navigation: **Services > User Services > My Applications > ORDERS**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued ORDER. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > ORDERS**

## 9. What happens on the GST Portal once the Commissioner rejects compounding?

Once the Commissioner rejects compounding, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Compounding Rejected".
- Intimation of the issue of Order is sent to all the parties. The Taxpayer will receive intimation on both— registered Mobile and email. The Tax Official (role of P&C Officer) will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Order. He/she can view the issued Notice from the following navigation: **Services > User Services > My Applications > ORDERS**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued ORDER. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > ORDERS**

## 10. What happens on the GST Portal once the Commissioner withdraws compounding?

Once the Commissioner withdraws compounding, following actions take place on the GST Portal:

- Status of the ARN shall get updated to "Compounding Withdrawn".
- Henceforth, no action can be performed, by the Taxpayer or the Tax Officials, on the withdrawn ARN.

**Note:** The Commissioner may, as per his/her discretion, withdraw Compounding at any stage during the processing of the Compounding Application.

## 11. What happens on the GST Portal once the Commissioner passes a Rectification Order?

With the issue of the Rectification Order, following actions take place on the GST Portal:

- ARN on the GST Portal gets updated to "Rectification order passed".
- Intimation of the issue of Order is sent to all the parties. The Taxpayer will receive intimation on both— registered Mobile and email. The Tax Official (role of P&C Officer) will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Order. He/she can view the issued Rectified Order from the following navigation: **Services > User Services > My Applications > ORDERS**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued ORDER. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > ORDERS**

## 12. What happens on the GST Portal once a concerned Tax Official files a Rectification Application?

Once a Rectification request is submitted by a concerned Tax Official, following actions take place on the GST Portal:

- Status of the ARN on the GST Portal gets updated to "Rectification request submitted".
- Dashboard of Taxpayer is updated with the record of the submitted Rectification request. He/she will receive its intimation on both— registered Mobile and email.
- Dashboard of the P&C Senior Officer and the Assistant to Commissioner is updated with the record of the filed rectification application. They can view it from the "My Tasks" page: **Statutory Functions > My Tasks > Reference Id > RECTIFICATION**

## 13. What happens on the GST Portal once a Taxpayer files a Rectification Application?

Once a Rectification request is submitted by a Taxpayer, following actions take place on the GST Portal:

- Status of the ARN on the GST Portal gets updated to "Rectification request submitted".
- Dashboard of concerned Tax Official is updated with the record of the submitted Rectification request. He/she will receive its intimation on his/her registered email.
- Dashboard of the P&C Senior Officer and the Assistant to Commissioner is updated with the record of the filed rectification application. They can view it from the "My Tasks" page: **Statutory Functions > My Tasks > Reference Id > RECTIFICATION**

#### 14. What happens on the GST Portal once the Commissioner rejects a Rectification Application?

With the issue of the Rectification Rejection Order, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Rectification request rejected".
- Intimation of the issue of Rectification Rejection Order is sent to the concerned Tax Officer and the Taxpayer. The Taxpayer will receive its intimation on both— registered Mobile and email. The Tax Official (role of P&C Officer) will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Order. He/she can view the Rectification Rejection Order from the following navigation: **Services > User Services > My Applications > RECTIFICATION.**
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued ORDER. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > RECTIFICATION**

#### 15. During the Compounding Application proceedings, what all Status changes does an ARN undergo?

During the Compounding Application proceedings, an ARN undergoes following Status changes:

- **Compounding Application Submitted:** When the Compounding Application is successfully filed by the Taxpayer
- **Hearing notice issued:** When hearing is issued (by the P&C Senior Officer/Assistant to Commissioner) to the Taxpayer or the P&C Officer or both
- **Reply Submitted:** When anyone (P&C Senior Officer/Assistant to Commissioner/P&C Senior Officer/Taxpayer) files reply to the issued notice or a counter-reply
- **Adjournment granted:** When adjournment notice is issued (by the P&C Senior Officer/Assistant to Commissioner) to the Taxpayer or the P&C Officer or both

- **Compounding allowed:** When the application for Compounding of offense is allowed by the P&C Senior Officer/Assistant to Commissioner
- **Compounding Rejected:** When the application for Compounding of offense is rejected by the P&C Senior Officer/Assistant to Commissioner
- **Compounding Withdrawn:** When the application for Compounding of offense is withdrawn by the P&C Senior Officer/Assistant to Commissioner
- **Rectification request submitted:** When application for Rectification is filed by the Taxpayer or the P&C Officer
- **Rectification request rejected:** When application for Rectification is rejected by the P&C Senior Officer/Assistant to Commissioner
- **Rectification order passed:** When the Order is rectified by the P&C Senior Officer/Assistant to Commissioner
- **Compounding fee determined:**
- **Compounding fee paid:** When the Taxpayer utilizes cash from the Electronic Cash Ledger to pay the compounding fee.

# Manual > Processing Application for Compounding of Offence (Form GST CPD-01)

## How can I process Application for Compounding of Offence (Form GST CPD-01) filed by the Taxpayers?

To process Application for Compounding of Offence (Form GST CPD-01) filed by the Taxpayers, perform following steps:

**Note:** Following three Tax Official roles can be defined on the GST Portal by the State Admin to conduct case proceedings related to compounding:

1. **Prosecution and Compounding Officer** (*defined at the Jurisdiction level*) also known as "P&C Officer": Is the concerned Tax Official who had issued Notice for initiation of Prosecution Proceedings to the Taxpayer, with details of compounding fee to be paid. During the compounding proceedings, he/she will act as a Department Respondent and perform functions like filing reply or filing rectification and appearing for hearing as directed by the Commissioner.
2. **Prosecution and Compounding Senior Officer** (*defined at the State level*) also known as "P&C Senior Officer": Is the Commissioner who will process the Compounding Application filed by the Taxpayers.
3. **Assistant to Commissioner** (*defined at the State level*): Performs all functions of P&C Senior Officer on his/her behalf.

Steps	Tax Official Roles Responsible for Performing the Steps on the GST Portal
A(1) <a href="#">Search for Applications Filed by the Taxpayer and open the "Case Detail" screen</a> or A(2). <a href="#">Navigate to "My Tasks" screen to open ARNs or their related Reference IDs</a>	<ul style="list-style-type: none"><li>• P&amp;C Officer</li><li>• P&amp;C Senior Officer or Assistant to Commissioner</li></ul>
B. From <b>APPLICATIONS</b> tab: <a href="#">View the Filed Compounding Application</a>	<ul style="list-style-type: none"><li>• P&amp;C Officer</li><li>• P&amp;C Senior Officer or Assistant to Commissioner</li></ul>

C. From <b>NOTICES</b> tab:	
C(1). <a href="#">Issue Hearing Notice</a>	P&C Senior Officer or Assistant to Commissioner
C(2). <a href="#">Issue Adjournment Notice</a>	
C(3). <a href="#">View Issued Notices and File Reply to the issued Notice</a>	P&C Officer
D. From <b>REPLIES</b> tab: <a href="#">View Filed Replies and File Counter-reply</a>	<ul style="list-style-type: none"> <li>• P&amp;C Officer</li> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul>
E. From <b>ADDITIONAL DOCUMENT</b> tab: <a href="#">Upload Hearing-related Documents</a>	<ul style="list-style-type: none"> <li>• P&amp;C Officer</li> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul>
F. From <b>ORDERS</b> tab:  F(1). <a href="#">Issue "Compounding granted" Order (Form No. GST CPD-02)</a> Or F(2). <a href="#">Issue "Compounding Rejected" Order</a> Or F(3). <a href="#">Withdraw Compounding</a> Or F(4). <a href="#">Issue Rectification Order</a>	<ul style="list-style-type: none"> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul> <p><b>Note:</b> Only the P&amp;C Senior Officer can issue Order. P&amp;C Officer can only view/download it.</p>
F(5) <a href="#">File Rectification Application Request</a>	P&C Officer
G. From <b>RECTIFICATION</b> tab:  G(1). <a href="#">View the Filed Rectification Applications</a>	<ul style="list-style-type: none"> <li>• P&amp;C Officer</li> <li>• P&amp;C Senior Officer or Assistant to Commissioner</li> </ul>

G(2). <a href="#">Reject the Filed Rectification Application Request</a>	P&C Senior Officer or Assistant to Commissioner
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**Click each hyperlink in the "Steps" column above to know more.**

## A(1). Search for Applications Filed by the Taxpayer and Open the "Case View" Screen

To search for Applications filed by the Taxpayer and open the "Case Detail" screen, perform following steps:

**Note:** This step can be performed by all the Tax Official roles.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Prosecution and Compounding > Compounding Application** option.



4. **Compounding Application Search** screen gets displayed. Open work-items are displayed in the table below the SEARCH section. You can select the buttons at the bottom of the page to display the required number of open work-items and then click any of the ARN/RFN hyperlink to open it. Or, you can choose any one of the fields displayed on the top as your search criteria and enter the required information as mentioned in the following steps:

Dashboard > Compounding Inbox English

### Compounding Application

ARN / RFN  GSTIN/Temporary ID/UIN

From  To

**SEARCH**

ARN/ RFN	Date of submission	GSTIN/Temporary ID/UIN	Legal Name	Status
<a href="#">AD240119000015U</a>	18/01/2019	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Compounding Application Submitted
<a href="#">AD2401190000112</a>	16/01/2019	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Compounding Application Submitted
<a href="#">AD2401190000104</a>	11/01/2019	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Compounding Application Submitted
<a href="#">AD2412180000103</a>	04/12/2018	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Reply submitted

« 1 2 »

10 25 50 100

- 4a. Enter **ARN/RFN**.
- 4b. Enter **GSTIN/Temporary ID/UIN**.
- 4c. Select **Status** from the drop-down list.

Select ▼

Select

- Compounding Application Submitted
- Reply Submitted
- Hearing notice issued
- Adjournment granted
- Compounding fee determined
- Compounding Withdrawn
- Compounding Allowed
- Compounding fee paid
- Compounding Rejected
- Rectification request submitted
- Rectification order passed
- Rectification request rejected

- 4d. Enter date in the **From & To** fields.
- 4e. Click the **SEARCH** button.
5. Based on your search criteria, the work-item or the list of the required work-items get displayed. Click any of the ARN/RFN. hyperlinks to open it and carry out further proceedings.

Dashboard > Compounding Inbox English

### Compounding Application

ARN / RFN  GSTIN/Temporary ID/UIN  Compounding Application Submitted

From  To

**SEARCH**

ARN/ RFN	Date of submission	GSTIN/Temporary ID/UIN	Legal Name	Status
AD240119000015U	18/01/2019	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Compounding Application Submitted
AD2401190000112	16/01/2019	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Compounding Application Submitted
AD2401190000104	11/01/2019	24ABCPM8147P1Z6	PRAVINBHAI KALIDAS MISTRY	Compounding Application Submitted

6. Case View screen gets displayed. All proceedings related to this Compounding Application will take place by operating on the tabs provided on the left-hand side of this screen.

Dashboard > Compounding Inbox **Case View** English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD240119000015U	24ABCPM8147P1Z6	18/01/2019	Compounding Application Submitted

[View Electronic Liability Register\(Part-I\)](#)  
[View Electronic Liability Register \(Part-II\)](#)

**APPLICATIONS**  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

Type of Documents	View Documents
Compounding of Offence	<a href="#">View</a>
More Compounding Details	<a href="#">View</a>


[Go back to the Main Menu](#)

## A(2). Navigate to My Tasks screen to open ARNs or the Reference IDs

To navigate to "My Tasks" screen to open ARNs or the Reference IDs, perform following steps:

**Note:** This step can be performed by all the Tax Official roles.

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > My Tasks** option.



Goods and Services Tax

Skip to Main Content

A<sup>+</sup> A<sup>-</sup>

Praveen Galande

Ghatak 1 (Ahmedabad), Gujarat

0

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Dashboard

MIS

Services

Help

Statutory Functions

My Tasks

Prosecution and Compounding

4. **My Tasks** screen is displayed. It has two sections.

- From the top section, you can search for the tasks. Choose any one of the displayed fields as your search criteria and enter the required information: **ARN/IRN/Case ID**, **Reference ID** or **Start Date & End Date**. Click the **SEARCH** button. Task list, in the second section below it, will get updated based on the search criteria.
- In the second section, click the hyperlink in the **ARN/IRN** or the **Reference ID** column.

Dashboard

My Tasks

English

Task List

ARN/IRN/Case ID

Reference ID

Start Date

End Date

Enter ARN/IRN/Case ID

Enter Reference ID

DD/MM/YYYY

DD/MM/YYYY

SEARCH

Select	ARN/IRN/Case ID	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	<a href="#">AD240119000015U</a>	<a href="#">ZA240119000034B</a>	Compounding	Reply Submitted	18/01/2019
<input type="checkbox"/>	<a href="#">AD240119000015U</a>	<a href="#">ZA240119000032F</a>	Compounding	Adjournment granted	18/01/2019
<input type="checkbox"/>	<a href="#">AD240119000015U</a>	<a href="#">ZA240119000031H</a>	Compounding	Hearing notice issued	18/01/2019
<input type="checkbox"/>	<a href="#">AD240119000014W</a>	<a href="#">ZA2401190000276</a>	Prosecution	Complaint Filed	18/01/2019
<input type="checkbox"/>	<a href="#">AD240119000014W</a>	<a href="#">ZA2401190000268</a>	Prosecution	Direction issued for prosecution	18/01/2019
<input type="checkbox"/>	<a href="#">AD240119000013Y</a>	<a href="#">ZA2401190000185</a>	Compounding	Reply Submitted	16/01/2019
<input type="checkbox"/>	<a href="#">AD240119000013Y</a>	<a href="#">ZA240119000015B</a>	Compounding	Adjournment granted	16/01/2019
<input type="checkbox"/>	<a href="#">AD240119000013Y</a>	<a href="#">ZA240119000011J</a>	Compounding	Hearing notice issued	16/01/2019
<input type="checkbox"/>	<a href="#">AD2401190000120</a>	<a href="#">ZA2401190000078</a>	Prosecution	Complaint Filed	16/01/2019
<input type="checkbox"/>	<a href="#">AD2401190000120</a>	<a href="#">ZA240119000006A</a>	Prosecution	Direction issued for prosecution	16/01/2019

<

1

2

3

4

5

6

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10

25

50

100

CLOSE TASKS

Go To Closed Tasks

5. Case View screen gets displayed. All proceedings related to this Compounding Application will take place by operating on the tabs provided on the left-hand side of this screen.

Dashboard > Compounding Inbox > **Case View** English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Compounding allowed</b>
---------------------------------------	--	--	--------------------------------------

**APPLICATIONS**  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

[View Electronic Liability Register\(Part-I\)](#)  
[View Electronic Liability Register \(Part-II\)](#)

Type of Documents	View Documents
Compounding of Offence	<a href="#">View</a>
More Compounding Details	<a href="#">View</a>

**Note:** In case you click the hyperlink in the **Reference ID** column, "Case View" screen gets displayed, where the reference-related tab is selected. From this screen, you can take further actions related to this IRN.

Dashboard > Compounding Inbox > **Case View** English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Compounding allowed</b>
---------------------------------------	--	--	--------------------------------------

APPLICATIONS  
NOTICES  
**REPLIES**  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
●	ZA240119000034B	ZA240119000031H	24ABCPM8147P1Z6 , PRAVINBHAI KALIDAS MISTRY	18/01/2019	<a href="#">Compounding Reply</a>
●	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	<a href="#">Compounding Reply</a>

REPLY

[Go back to the Main Menu](#)

## B. From APPLICATIONS tab: View the Filed Application

To view the filed Application Details, perform following steps:

**Note:** This step can be performed by all the Tax Official roles.

1. On the **Case View** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the filed application, along with its supporting documents in PDF mode.

Dashboard > Compounding Inbox > **Case View** English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UTN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Compounding Application Submitted</b>
---------------------------------------	--	--	--

**APPLICATIONS**  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

View Electronic Liability Register(Part-I)  
View Electronic Liability Register (Part-II)

Type of Documents	View Documents
Compounding of Offence	<a href="#">View</a>
More Compounding Details	<a href="#">View</a>

2. In the "View Documents" column, click the "**View**" hyperlink to download and view the related document.
3. Click the two links above the table to view the electronic liability register Part-I and Part-II.

[Go back to the Main Menu](#)

## C(1). From NOTICES tab: Issue Hearing Notice

To issue Hearing Notice, perform following steps:

**Note:** This step can be performed by only those Tax Officials who have been assigned the role of "P&C Senior Officer" or "Assistant to Commissioner".

1. On the **Case View** screen of that particular application, select the **NOTICES** tab. This tab will list the Notices (Hearing/Adjournment) you will issue to the Taxpayer or the P&C Officer. Click **ADD NOTICE** and select the **Hearing Notice** option.

ARN/Case Id  
**AD240119000015U**GSTIN/UIN/Temporary Id  
**24ABCPM8147P1Z6**Date of Application/Case Creation  
**18/01/2019**Status  
**Compounding Application  
Submitted**

APPLICATIONS

**NOTICES**

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL  
DOCUMENT**ADD NOTICE ▾****Hearing Notice**

2. Notice page gets displayed. Click **BACK** to go back to the previous screen or enter details in the displayed fields as mentioned in the following steps:

Dashboard > Compounding Inbox > Case View
English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Compounding Application Submitted</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

Type of Notice:  
Hearing

Notice Reference Number: •  

[Generate Reference Number](#)  
*Click on the link "Generate Reference Number" to generate a new Reference Number*

Subject: •

Date: •

Venue: •

Upload Notice Document: •  
 No file chosen

Recipient of Notice: •

Time: •

*Only PDF file format is allowed*  
*Maximum file size for upload is 5MB.*

Upload Supporting Documents (if any)

Enter Document Description

No file chosen

*File with PDF or JPEG format is only allowed.*  
*Maximum file size for upload is 5MB.*  
*Maximum 4 documents can be attached.*  
*Click on "Add Document" button to add the uploaded supporting document*

2a. Click the **Generate Reference Number** hyperlink. **Notice Reference Number** field gets auto-populated.

2b. In the **Subject** field, enter the relevant description.

2c. In the **Recipient of Notice** field, select the recipients.

Recipient of Notice: \*

Select ▼

Select

Taxpayer

Tax Officials

Taxpayer & Tax Officials

2d. In the **Date** field, enter the date of hearing using the calendar.

2e. In the **Time** field, enter the time of hearing using the calendar.

2f. In the **Venue** field, enter the address of the venue.

2g. In the **Upload Notice Document** field, click **Choose File** to upload the PDF form of the notice.

2h. If required, in the **Upload Supporting Documents (if any)** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details

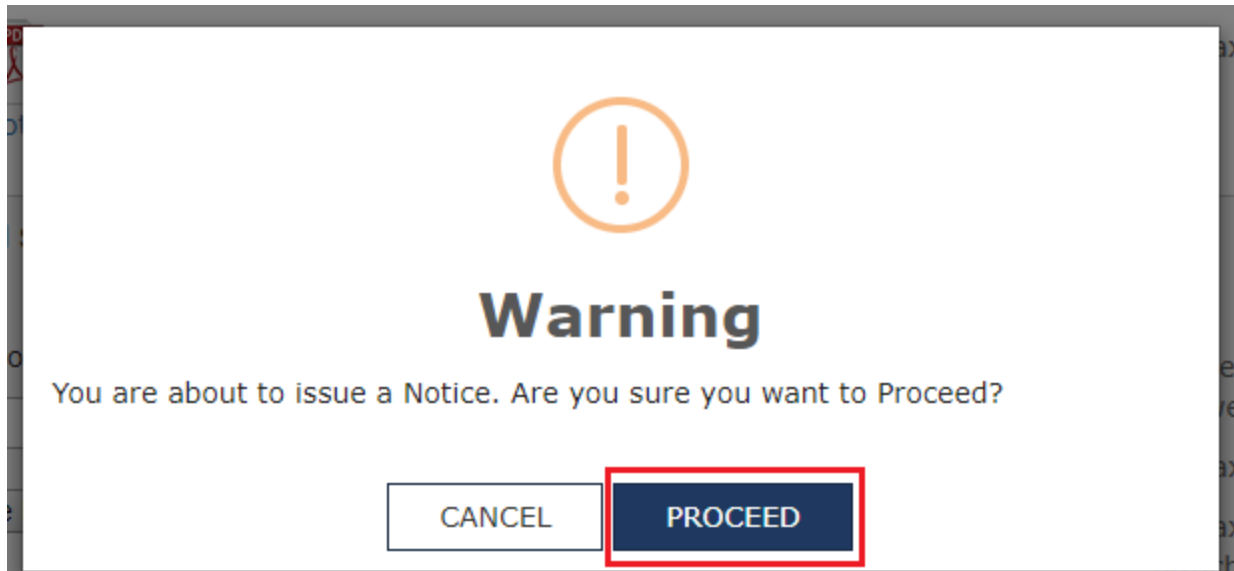


Additional Details.pdf

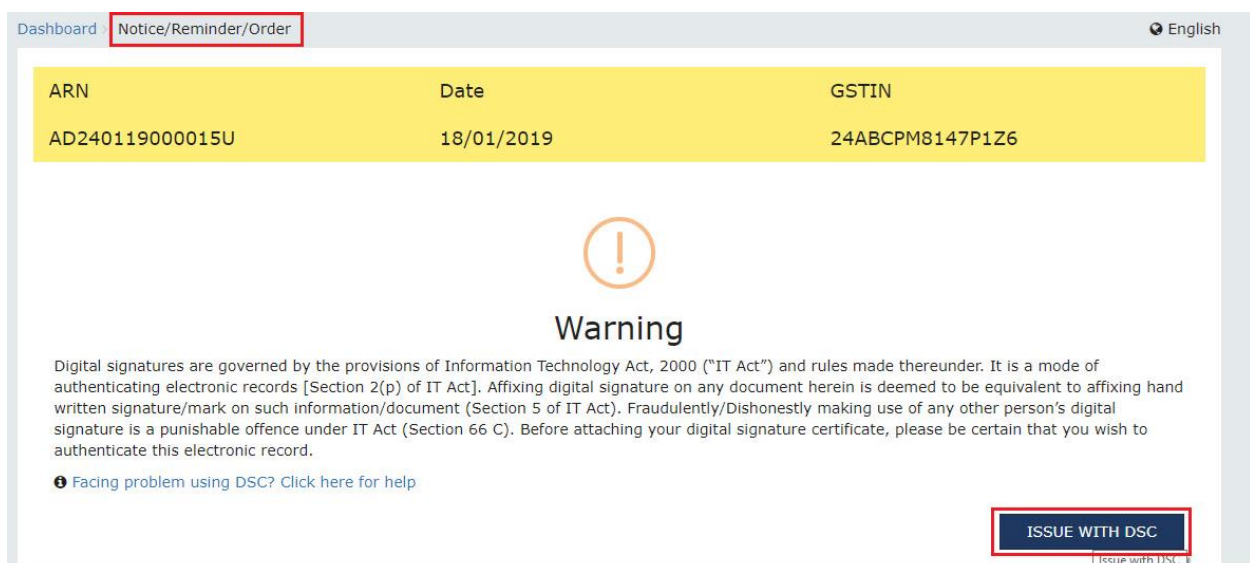


2d. Click the **PROCEED** button.

2e. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.



4. Dashboard page is displayed with a green success message containing the generated Notice Reference Number. Click **OK**.



5. The updated **NOTICES** tab is displayed with the issued Notice.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Hearing notice issued</b>
---------------------------------------	--	--	--

APPLICATIONS  
**NOTICES**  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

ADD NOTICE ▾

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Venue			
●	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, MUKESH DHANJIBHAI KARSHALA	<a href="#">Compounding Notice</a>

REPLY

6. With the issue of the Hearing Notice, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Hearing notice issued".
- Intimation of the issue of Notice is sent to the concerned recipient(s). In case the recipient is the Taxpayer, he/she will receive intimation on both— registered Mobile and email. In case the recipient is the Tax Official (role of P&C Officer), he/she will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Services > User Services > My Applications > NOTICES**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > NOTICES** or from the My Tasks page: **Statutory Functions > My Tasks > Reference Id > NOTICES**

[Go back to the Main Menu](#)

## C(2). From NOTICES tab: Issue Adjournment Notice

To issue Adjournment Notice, perform following steps:

**Note:** This step can be performed by only those Tax Officials who have been assigned the role of "P&C Senior Officer" or "Assistant to Commissioner".

1. On the **Case View** screen of that particular application, select the **NOTICES** tab. This tab will list the Notices (Hearing/Adjournment) you will issue to the Taxpayer or the P&C Officer. Click **ADD NOTICE** and select the **Adjournment Notice** option.

**Note:** "Adjournment Notice" option becomes visible only once the hearing notice has been issued.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id  
**AD240119000015U**

GSTIN/UIN/Temporary Id  
**24ABCPM8147P1Z6**

Date of Application/Case Creation  
**18/01/2019**

Status  
**Hearing notice issued**

APPLICATIONS  
**NOTICES**  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

ADD NOTICE ▾

Hearing Notice  
Adjournment Notice

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Venue			
●	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, MUKESH DHANJIBHAI KARSHALA	Compounding Notice

REPLY

2. Notice page gets displayed. Click **BACK** to go back to the previous screen or enter details in the displayed fields as mentioned in the following steps:

Dashboard > Compounding Inbox > Case View
English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Hearing notice issued</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

• indicates mandatory fields

Type of Notice:  
Adjournment

Notice Reference Number: •  
Generate Reference Number  
Click on the link "Generate Reference Number" to generate a new Reference Number

Subject: •  
Description of Notice

Recipient of Notice: •  
Select

Previous date of Hearing: •  
DD/MM/YYYY

Status of previous hearing: •  
Select

Date: •  
DD/MM/YYYY

Time: •  
HH:MM

Venue: •

Upload Notice Document: •  
Choose File No file chosen

Only PDF file format is allowed  
Maximum file size for upload is 5MB.

Upload Supporting Documents (if any)

Enter Document Description

Choose File No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 5MB.  
Maximum 4 documents can be attached.  
Click on "Add Document" button to add the uploaded supporting document

BACK PROCEED

- 2a. Click the **Generate Reference Number** hyperlink. **Notice Reference Number** field gets auto-populated.
- 2b. In the **Subject** field, enter the relevant description.
- 2c. In the **Recipient of Notice** field, select the recipients.

Recipient of Notice: •

Select ▼
Select
Taxpayer
Tax Officials
Taxpayer & Tax Officials

2d. In the **Previous date of Hearing** field, enter the date using the calendar.

2e. In the **Status of previous hearing** field, select the Status from the drop-down list.

Status of previous hearing: •

Select ▼
Select
Adjourned
Hearing Adjourned by on the request of Taxpayer
Hearing Adjourned by on the request of Tax Official
Adjourned on administrative ground

2f. In the **Date** field, enter the date of hearing using the calendar.

2g. In the **Time** field, enter the time of hearing using the calendar.

2h. In the **Venue** field, enter the address of the venue.

2i. In the **Upload Notice Document** field, click **Choose File** to upload the PDF form of the notice.

2j. If required, in the **Upload Supporting Documents (if any)** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details

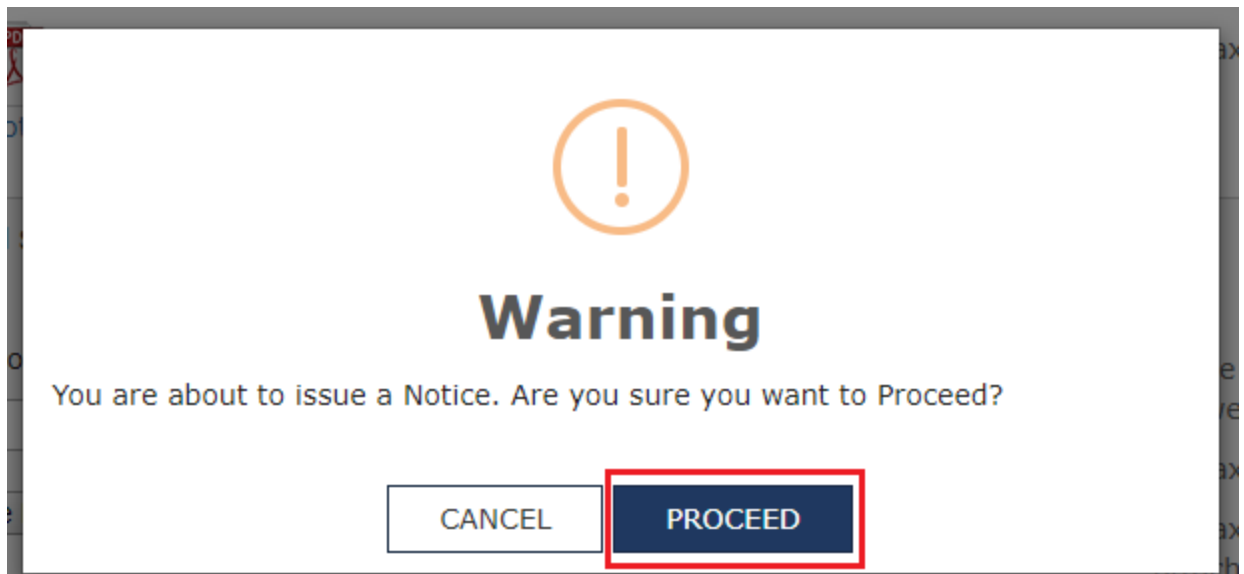


Additional Details.pdf



2k. Click the **PROCEED** button.


2l. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD240119000015U	18/01/2019	24ABCPM8147P1Z6



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

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**ISSUE WITH DSC**

Issue with DSC

4. Dashboard page is displayed with a green success message containing the generated Notice Reference Number. Click **OK**.

Dashboard > English

Notice against application for compounding of offence (Form GST CPD-01) has been issued successfully against GSTIN 24ABCPM8147P1Z6 vide notice Reference Number: **ZA240119000032F** Date of submission: 18/01/2019

**OK**

5. The updated **NOTICES** tab is displayed with the issued Notice.

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Adjournment granted</b>
---------------------------------------	--	--	--------------------------------------

APPLICATIONS  

NOTICES

 REPLIES  
 ORDERS  
 RECTIFICATION  
 ADDITIONAL DOCUMENT

ADD NOTICE ▾

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Venue			
●	ZA240119000032F	Adjournment	20/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, MUKESH DHANJIBHAI KARSHALA	Compounding Notice
●	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, MUKESH DHANJIBHAI KARSHALA	Compounding Notice

REPLY

6. With the issue of the Adjournment Notice, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Adjournment granted".
- Intimation of the issue of Notice is sent to the concerned recipient(s). In case the recipient is the Taxpayer, he/she will receive intimation on both— registered Mobile and email. In case the recipient is the Tax Official (role of P&C Officer), he/she will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Services > User Services > My Applications > NOTICES**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued Notice. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > NOTICES** or from the My Tasks page: **Statutory Functions > My Tasks > Reference Id > NOTICES**

[Go back to the Main Menu](#)

### C(3). From NOTICES tab: View Issued Notices and File Reply

To view issued notices and file reply, perform following steps:

**Note:** This step can be performed by all the Tax Official roles.

1. On the **Case View** page of that particular application, select the **NOTICES** tab. This tab displays all the notices (Hearing Notice/Adjournment) issued by the Commissioner. In the "Documents" column, click the document-name hyperlink to download and view the related document.

Dashboard > Compounding Inbox > **Case View** English

ARN/Case Id  
**AD240119000015U**

GSTIN/UIN/Temporary Id  
**24ABCPM8147P1Z6**

Date of Application/Case Creation  
**18/01/2019**

Status  
**Adjournment granted**

APPLICATIONS  
**NOTICES**  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

**ADD NOTICE**

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Venue			
<input type="radio"/>	ZA240119000032F	Adjournment	20/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, MUKESH DHANJIBHAI KARSHALA	<a href="#">Compounding Notice</a>
<input type="radio"/>	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, MUKESH DHANJIBHAI KARSHALA	<a href="#">Compounding Notice</a>

**REPLY**

2. Select the radio button against the Notice for which you want to file your reply. The **REPLY** button gets enabled. Click the enabled **REPLY** button.

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Adjournment granted</b>
---------------------------------------	--	--	--------------------------------------

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

ADD NOTICE ▾

	Notice No	Type of Notice	Hearing		Issued On	Issued By	Documents
			Date	Venue			
<input type="radio"/>	ZA240119000032F	Adjournment	20/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, MUKESH DHANJIBHAI KARSHALA	<a href="#">Compounding Notice</a>
<input checked="" type="radio"/>	ZA240119000031H	Hearing	19/01/2019	Gujarat	18/01/2019	MUKESH DHANJIBHAI KARSHALA, MUKESH DHANJIBHAI KARSHALA	<a href="#">Compounding Notice</a>

REPLY

3. The **REPLY** page is displayed. The following fields are auto-populated—**Name of the respondent, Notice Reference No, Date of communication of Notice**. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD240119000015U	24ABCPM8147P1Z6	18/01/2019	Adjournment granted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

• indicates mandatory fields

Name of the respondent:

Praveen Galande

Notice Reference No:

ZA240119000011J

Date of communication of Notice:

16/01/2019

**Details of Reply**

Upload Reply to Notice: •

**Choose File** No file chosen

Only PDF file format is allowed

Maximum file size for upload is 5MB.

**Upload Supporting Documents (if any)**

Enter Document Description

**Choose File** No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5MB.

Maximum 4 documents can be attached.

Click on "Add Document" button to add the uploaded supporting document

BACK PROCEED

3a. In the **Details of Reply** field, click **Choose File** to upload the document(s) related to your reply.

3b. If required, in the **Upload Supporting Documents, (if any)** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details

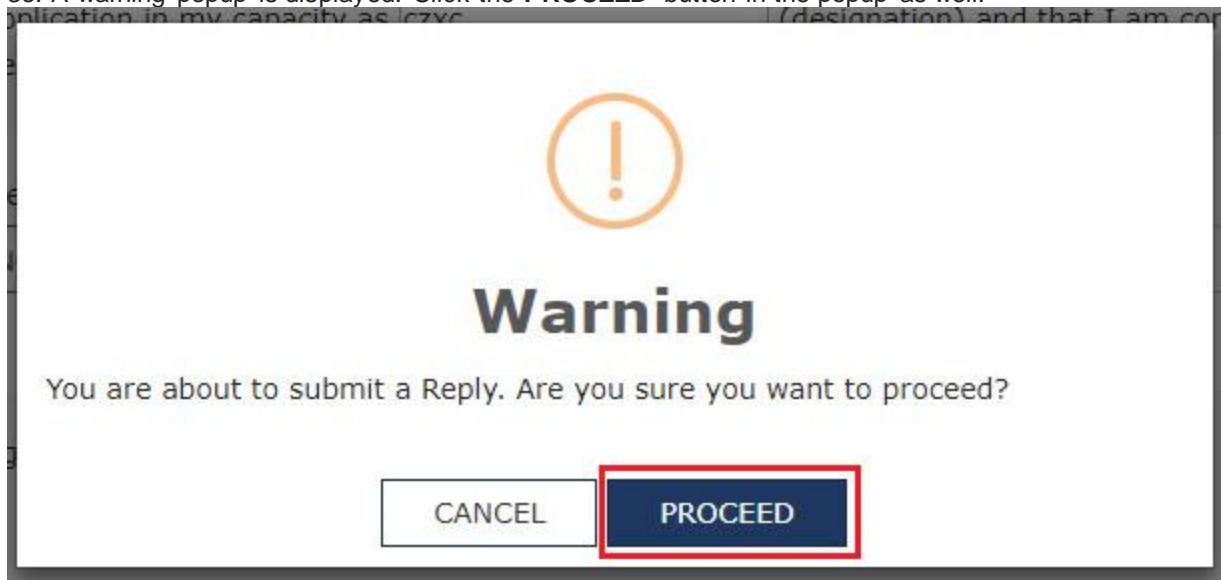


Additional Details.pdf



3d. Click the **PROCEED** button.


3e. A warning popup is displayed. Click the **PROCEED** button in the popup as well.



4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD240119000015U	18/01/2019	24ABCPM8147P1Z6



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

Issue with DSC

5. Dashboard page is displayed with a green success message containing the generated Reply Reference Number. Click **OK**.

Dashboard English

Your reply has been filed against Notice No. ZA240119000031H dated 18/01/2019. Your **Reply Reference No. is ZA240119000033D** dated 18/01/2019

**OK**

6. The updated **REPLIES** tab is displayed, with the record of the filed reply in a table and with the **Status** updated to "Reply submitted". Click the documents in the **Documents** section of the table to download them.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD240119000015U	24ABCPM8147P1Z6	18/01/2019	<b>Reply Submitted</b>

APPLICATIONS

NOTICES

**REPLIES**

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
<input type="radio"/>	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	Compounding Reply

**REPLY**

7. With the successful filing of the Reply, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Reply submitted".

- Intimation of the submission of Reply is sent to the concerned parties:
- In case the P&C Officer has filed the reply: P&C Senior Officer and Assistant to Commissioner will be intimated via their registered email and the Taxpayer will receive intimation on both— registered Mobile and email.
- In case the P&C Senior Officer/Assistant to Commissioner has filed the reply: P&C Officer will be intimated via his/her registered email and the Taxpayer will receive intimation on both— registered Mobile and email.
- In case the Taxpayer has filed the reply: All Tax Officials (P&C Senior Officer, Assistant to Commissioner and P&C Officer) will be intimated via their registered email.
- Dashboard of the Taxpayer is updated with the record of the filed reply. He/she can view the it from the following navigation: **Services > User Services > My Applications > REPLIES**.
- Dashboard of all the Tax Officials is updated with the record of the filed reply. They can view the of the filed reply from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > REPLIES** or from the "My Tasks" page: **Statutory Functions > My Tasks > Reference Id > REPLIES**

**Note:** In case P&C Senior Officer/Assistant to Commissioner has filed the reply, they will not be able to view their filed reply in the "My Tasks" page. Similarly, in case P&C Officer has filed the reply, he/she will not be able to view his/her filed reply in the "My Tasks" page.

[Go back to the Main Menu](#)

## D. From REPLIES tab: View Filed Replies and File Counter-reply

To view filed replies and file counter-reply, perform following steps:

**Note:** This step can be performed by all the Tax Official roles.

1. On the **Case View** page of that particular application, select the **REPLIES** tab. This tab displays the replies filed by all the parties. In the "Documents" column, click the document-name hyperlink to download and view the related document.

Dashboard > Compounding Inbox **Case View**

ARN <b>AD240119000015U</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>18/01/2019</b>	Status <b>Reply submitted</b>
-------------------------------	--	--	----------------------------------

APPLICATIONS  
NOTICES  
**REPLIES**  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
<input type="radio"/>	ZA240119000034B	ZA240119000031H	24ABCPM8147P1Z6, PRAVINBHAI KALIDAS MISTRY	18/01/2019	<a href="#">Compounding Reply</a>
<input type="radio"/>	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	<a href="#">Compounding Reply</a>

REPLY

2. Select the radio button against the Reply for which you want to file your counter-reply. The **REPLY** button gets enabled. Click the enabled **REPLY** button.

Dashboard > Compounding Inbox **Case View**

ARN <b>AD240119000015U</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>18/01/2019</b>	Status <b>Reply submitted</b>
-------------------------------	--	--	----------------------------------

APPLICATIONS  
NOTICES  
**REPLIES**  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

	Reply Ref No.	Notice No	Filed by	Date of Reply	Documents
<input type="radio"/>	ZA240119000034B	ZA240119000031H	24ABCPM8147P1Z6, PRAVINBHAI KALIDAS MISTRY	18/01/2019	<a href="#">Compounding Reply</a>
<input checked="" type="radio"/>	ZA240119000033D	ZA240119000031H	B24000000001301, Praveen Galande	18/01/2019	<a href="#">Compounding Reply</a>

REPLY

3. The **REPLY** page is displayed. Follow the steps you would have performed to file your reply to the issued Notices. Click [here](#) to revisit those steps.

Dashboard > Compounding Inbox > **Case View**

ARN <b>AD240119000015U</b>	GSTIN/UTN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>18/01/2019</b>	Status <b>Reply submitted</b>
-------------------------------	--	--	----------------------------------

APPLICATIONS  
NOTICES  
**REPLIES**  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

• indicates mandatory fields

Name of the respondent:

Notice Reference No:

Date of communication of Notice:

**Details of Reply**

Upload Reply to Notice: •  
 No file chosen

**Upload Supporting Documents (if any)**

Enter Document Description

No file chosen

*Only PDF file format is allowed*  
*Maximum file size for upload is 5MB.*  
*File with PDF or JPEG format is only allowed.*  
*Maximum file size for upload is 5MB.*  
*Maximum 4 documents can be attached.*  
*Click on "Add Document" button to add the uploaded supporting document*

[Go back to the Main Menu](#)

## E. From **ADDITIONAL DOCUMENT** tab: Upload Hearing-related Documents

To upload Hearing-related documents, perform following steps:

**Note:** This step can be performed by all the Tax Official roles.

- On the **Case View** page of that particular application, select the **ADDITIONAL DOCUMENT** tab. This tab displays the Hearing-related documents submitted by the parties during hearing.

Dashboard > Compounding Inbox > **Case View** English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Adjournment granted</b>
---------------------------------------	--	--	--------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
**ADDITIONAL DOCUMENT**

**ADD DOCUMENT**

Add Document

No Records Found.

2. "Submission of Additional Document" page is displayed. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Adjournment granted</b>
---------------------------------------	--	--	--------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
**ADDITIONAL DOCUMENT**

### Submission of Additional Document

• indicates mandatory fields

Filed by •

Upload Supporting Document •

Complete description of the document

No file chosen

File with PDF or JPEG format is only allowed

Maximum file size for upload is 5MB

Maximum 4 documents can be attached

Click on "Add Document" button to add the uploaded supporting document

- 2a. In the "**Filed by**" field, enter the name of the party who has submitted the document.
- 2b. In the **Upload Supporting Document** field, enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details

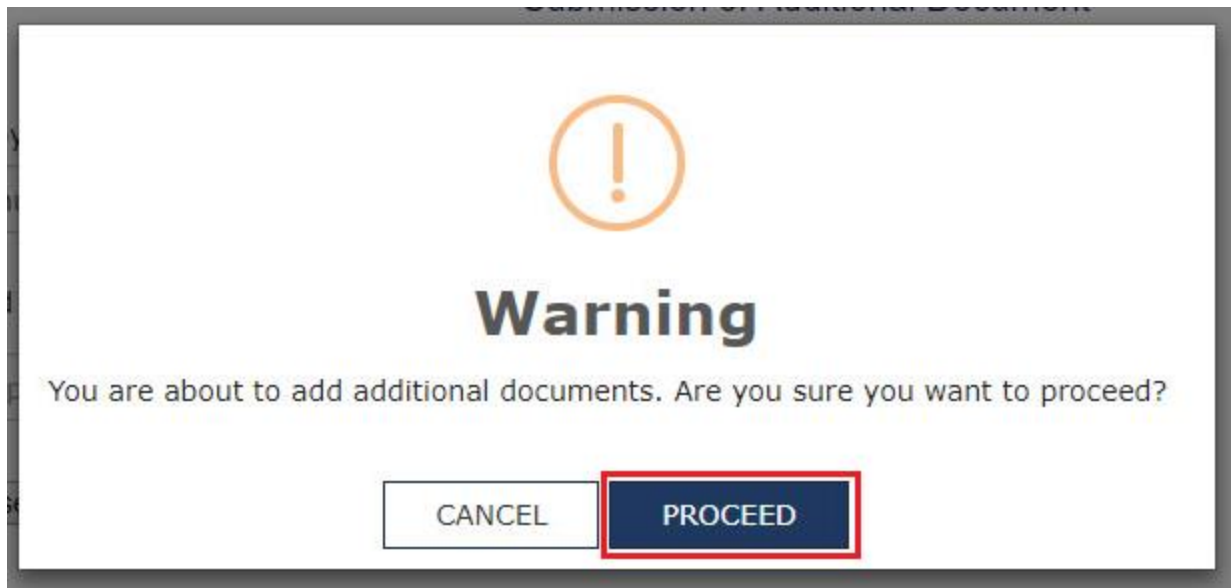


Additional Details.pdf



2c. Click the **PROCEED** button.


2d. A warning popup is displayed. Click the **PROCEED** button in the popup as well.



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD240119000015U	18/01/2019	24ABCPM8147P1Z6



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

Issue with DSC

4. Dashboard page is displayed with a green success message. Click **OK**.

Dashboard English

Additional documents for the proceeding vide ARN/CASE ID: AD240119000015U have been submitted successfully. Date of submission: 18/01/2019

**OK**

5. The updated **ADDITIONAL DOCUMENT** tab is displayed, with the record of the uploaded document in a table. Click the documents in the **Documents** section of the table to download them.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD240119000015U	24ABCPM8147P1Z6	18/01/2019	Adjournment granted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

**ADDITIONAL DOCUMENT**

**ADD DOCUMENT**

Document Description	Filed by	Date of Filing	Updated by	Download Document
Respondent Reply	Raghubir Sen	18/01/2019	MUKESH DHANJIBHAI KARSHALA, Commercial Tax Officer	<a href="#">Reply.pdf</a>

6. With the successful upload of the document, dashboard of all the Tax Officials is updated with the record of the of the uploaded document. They can view the uploaded document from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > ADDITIONAL DOCUMENT**

[Go back to the Main Menu](#)

## F(1). From **ORDERS** tab: Issue "Compounding granted" Order (Form No. GST CPD-02)

To issue "Compounding granted" Order, perform following steps:

**Note:** This step can be performed by only those Tax Officials who have been assigned the role of "P&C Senior Officer" or "Assistant to Commissioner".

1. On the **Case View** page of that particular application, click the **ORDERS** tab. Click the **ADD ORDER** button and select "Compounding granted" option.

The screenshot displays the 'Case View' page for a specific application. At the top, there is a breadcrumb trail: 'Dashboard > Compounding Inbox > Case View'. The page header includes the language 'English'. Below the header, a yellow bar contains application details: ARN/Case Id (AD240119000015U), GSTIN/UIN/Temporary Id (24ABCPM8147P1Z6), Date of Application/Case Creation (18/01/2019), and Status (Adjournment granted). On the left, a sidebar lists navigation options: APPLICATIONS, NOTICES, REPLIES, ORDERS (highlighted with a red box), RECTIFICATION, and ADDITIONAL DOCUMENT. In the center, there is an 'ADD ORDER' button with a dropdown menu. The dropdown menu is open, showing two options: 'Compounding granted' (highlighted with a red box) and 'Compounding Rejected'. On the right side of the page, there is a blue button labeled 'COMPOUNDING WITHDRAWAL'.

2. "Form No. GST CPD-02" page is displayed. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

ARN/Case Id  
AD240119000015UGSTIN/UTN/Temporary Id  
24ABCPM8147P1Z6Date of Application/Case Creation  
18/01/2019Status  
Adjournment granted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL  
DOCUMENT

FORM NO. GST CPD - 02

[Order for allowance of compounding of offence](#)

• Indicates mandatory fields

## Determination of compounding fee

Legal Name : PRAVINBHAI KALIDAS MISTRY  
Permanent address of the TaxPayer : t, t, t, Ahmedabad, Gujarat, 381000  
Application Reference Number : AD240119000015U  
Date : 18/01/2019

Order Reference No.: •

[Generate Reference Number](#)

Click on the link "Generate Reference Number" to generate a new Reference Number

## Amount of Tax evasion involved, if any

Particulars	Central Tax (₹)	State/UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Total(₹)
Tax	₹45,00,000	₹45,00,000	₹70,00,000	₹0	₹1,60,00,000

Particulars	Central Tax(₹)	State/UT Tax (₹)	Integrated Tax(₹)	Cess (₹)	Total(₹)
Minimum fee	₹22,50,000	₹22,50,000	₹35,00,000	₹0	₹80,00,000
Maximum fee	₹67,50,000	₹67,50,000	₹1,05,00,000	₹0	₹2,40,00,000

## Compounding fee •

Select to specify the provision(s) of CGST/ SGST Act, against whose violation, prosecution is being proposed

	Offence	Central Tax(₹)	State/ UT Tax(₹)	Integrated Tax(₹)	
<input type="checkbox"/>	(a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax	₹0	₹0	₹0	
<input type="checkbox"/>	(b) Issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax	₹0	₹0	₹0	
	Compounding Fee payable	₹0	₹0	₹0	
	Compounding Fee paid, if any	₹0	₹0	₹0	
	Balance amount payable	₹0	₹0	₹0	

## Compounding Fee payment due date •

DD/MM/YYYY

## Upload Supporting Document

Enter Document Description

[Choose File](#)

No file chosen

File with PDF or JPEG format is only allowed

Maximum file size for upload is 5MB

2a. In the **Order Reference no.** field, click the "Generate Reference Number" hyperlink. The **Order Reference no.** field gets auto-populated.

2b. In the **Compounding fee** field, select the check-boxes against the applicable Offence. Then, enter the applicable amount across each major head.

#### Compounding fee\*

Select to specify the provision(s) of CGST/ SGST Act, against whose violation, prosecution is being proposed

	Offence	Central Tax(₹)	State/ UT Tax(₹)	Integrated Tax(₹)	
<input checked="" type="checkbox"/>	(a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax	₹22,50,000	₹22,50,000	3500000	

#### Note:

- If there are more than one offenses, the offense carrying maximum amount shall be the compounding amount.
- Further, Total compounding fee as determined by the P&C Senior Officer will be divided in between major heads according to the proportion of Tax involved.

2c. In the **Compounding Fee payment due date** field, select the date using the calendar.

2d. If required, in the **Upload Supporting Document** field, you can also upload supporting documents.

This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details



Additional Details.pdf



2e. Click **PREVIEW** to download and review your entered details. Once you are satisfied, click the **PROCEED** button.

FORM NO. GST CPD - 02  
[See rule 162(3)]

Order for allowance of compounding of offence

Reference No.: ZA2401190000375

Date : 18/01/2019

GSTIN /Temporary ID :

24ABCPM8147P1Z6

Legal Name :

PRAVINBHAI KALIDAS MISTRY

Address :

t, t, Ahmedabad, Gujarat, 381000

Application Reference no. (ARN) :

AD240119000015U

Date :

18/01/2019

This has reference STO your application referred STO above. Your application has been examined in the department and the findings are as recorded below:

Sl No	Offence	Compounding fee			
		Central Tax (Rs.)	State/ UT Tax (Rs.)	Integrated Tax (Rs.)	Cess (Rs.)
(1)	(2)	(3)	(3)	(3)	(3)
1.	(a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax	₹2250000	₹2250000	₹3500000	₹0
	Compounding Fee payable	₹2250000	₹2250000	₹3500000	₹0
	Compounding Fee paid, if any	₹0	₹0	₹0	₹0
	Balance amount payable	₹2250000	₹2250000	₹3500000	₹0

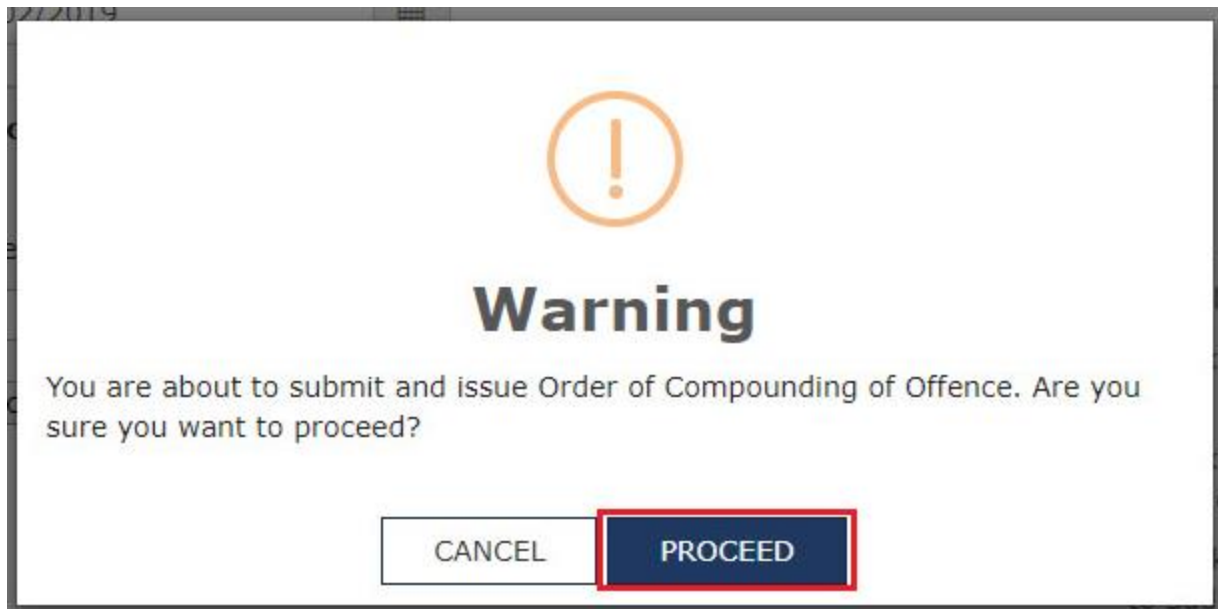
You are hereby directed to pay the aforesaid compounding amount by 28/02/2019 and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table

Supporting Document

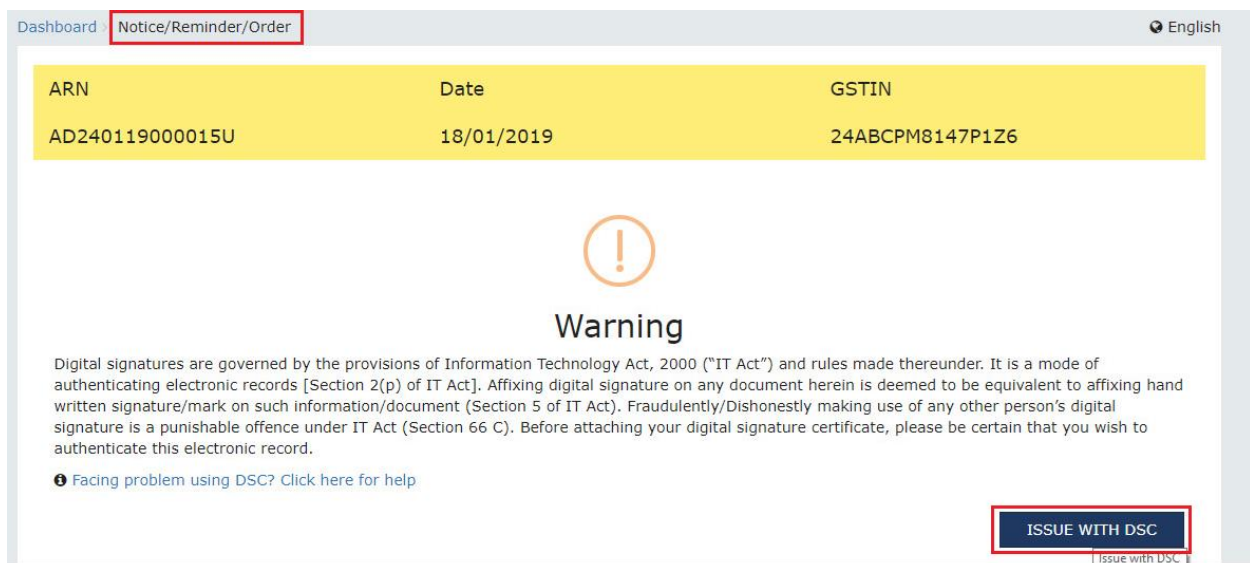
NA

Name: MUKESH DHANJIBHAI  
KARSHALA  
Designation: Commercial Tax Officer

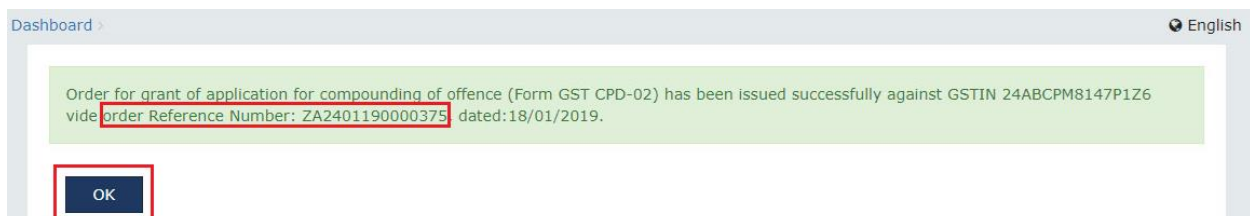
2f. A warning message pop-up gets displayed. Click the **PROCEED** button.



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.



4. Dashboard page is displayed with a green success message containing the generated Order Reference Number. Click **OK**.



5. The updated **ORDERS** tab is displayed with the issued ORDER.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Compounding allowed</b>
---------------------------------------	--	--	--------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
RECTIFICATION  
ADDITIONAL DOCUMENT

ADD ORDER ▼

Order /Appeal Number	Order Category	Date of Order	Passed by	Document
ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	<a href="#">Compounding Order</a>

COMPOUNDING WITHDRAWAL

6. With the issue of the Order, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Compounding allowed".
- Intimation of the issue of Order is sent to all the parties. The Taxpayer will receive intimation on both— registered Mobile and email. The Tax Official (role of P&C Officer) will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Order. He/she can view the issued Notice from the following navigation: **Services > User Services > My Applications > ORDERS**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued ORDER. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > ORDERS**

[Go back to the Main Menu](#)

## F(2). From ORDERS tab: Issue "Compounding Rejected" Order

To issue "Compounding Rejected" Order, perform following steps:


**Note:** This step can be performed by only those Tax Officials who have been assigned the role of "P&C Senior Officer" or "Assistant to Commissioner".

1. On the **Case View** page of that particular application, click the **ORDERS** tab. This tab provides you an option to view the issued order, with all its attached documents, in PDF mode. Click the **ADD ORDER** button and select "Compounding Rejected" option.

Dashboard > Compounding Inbox > **Case View** English

ARN/Case Id <b>AD2401190000104</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>11/01/2019</b>	Status <b>Compounding Application Submitted</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
RECTIFICATION  
ADDITIONAL DOCUMENT

**ADD ORDER** 

Compounding granted  
**Compounding Rejected**

**COMPOUNDING WITHDRAWAL**

2. "Form No. GST CPD-02: Order for Rejection of compounding of offence" page is displayed. Enter details in the other fields as mentioned in the following steps. To go to the previous page, click **BACK**.

ARN/Case Id  
**AD2401190000104**GSTIN/UIN/Temporary Id  
**24ABCPM8147P1Z6**Date of Application/Case Creation  
**11/01/2019**Status  
**Compounding Application  
Submitted**

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL  
DOCUMENT[FORM NO. GST CPD - 02](#)[Order for Rejection of compounding of offence](#)

• indicates mandatory fields

Legal Name : PRAVINBHAI KALIDAS MISTRY

Address : t, t, t, Ahmedabad, Gujarat, 381000

Application Reference Number : AD240119000015U

Date : 18/01/2019

Order Reference No. •

[Generate Reference Number](#)

Click on the link "Generate Reference Number" to generate a new Reference Number

This has reference to your application referred to above. Your application has been examined in the department and the findings are as recorded below:

Reasons for rejection •

Maximum 1000 character is allowed

Upload Supporting Documents (if any)

Enter Document Description

[Choose File](#) No file chosen

File with PDF or JPEG format is only allowed

Maximum file size for upload is 5MB

Maximum 4 documents can be attached

Click on "Add Document" button to add the uploaded supporting document

BACK

PREVIEW

PROCEED

2a. In the **Order Reference No.** field, click the "Generate Reference Number" hyperlink. The **Order Reference no.** field gets auto-populated.

2b. In the **Reasons for rejection** field, enter the relevant text in maximum 1000 characters.

2c. If required, in the **Upload Supporting Documents (if any)** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

More Details



Additional Details.pdf



2d. Click **PREVIEW** to download and review your entered details. Once you are satisfied, click the **PROCEED** button.

FORM NO. GST CPD - 02  
[See rule 162(3)]

Order for Rejection of compounding of offence

Reference No.:	ZA2401190000401	Date :	22/01/2019
GSTIN /Temporary ID :			24ABCPM8147P1Z6
Legal Name :			PRAVINBHAI KALIDAS MISTRY
Address :			t, t, t, Ahmedabad, 381000
Application Reference no. (ARN) :			AD2401190000104
Date :			11/01/2019

This has reference STO your application referred STO above. Your application has been examined in the department and the findings are as recorded below:

Reasons for rejection

Compounding Fee has not been paid within the given time.

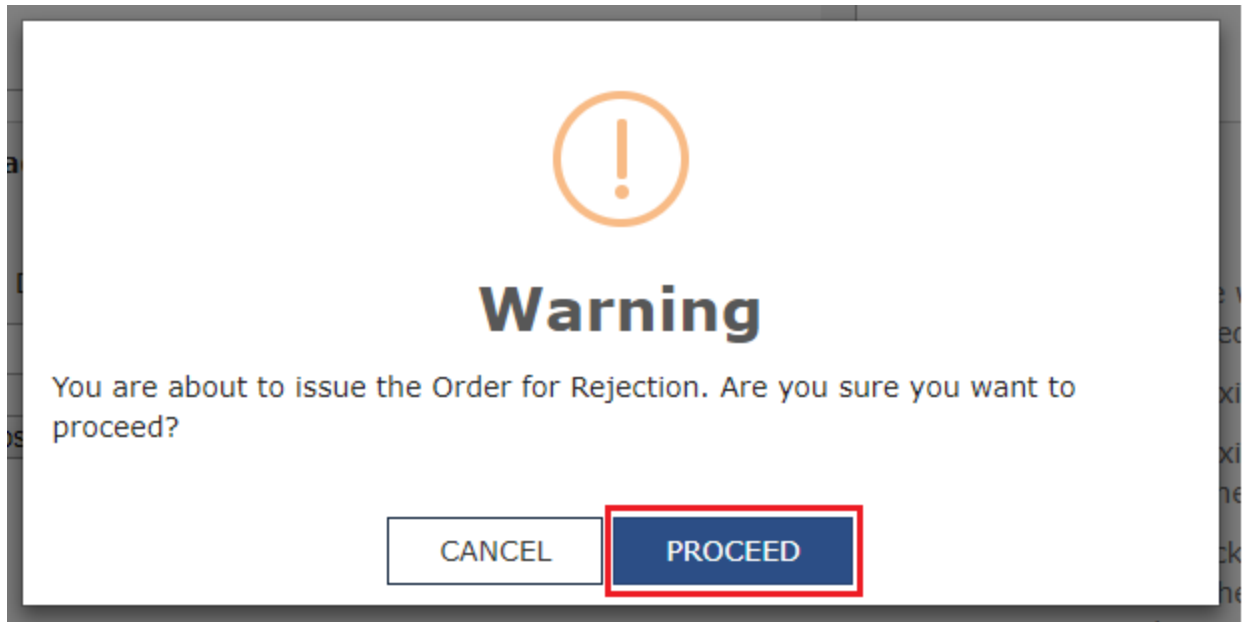
Your application is hereby rejected.

Supporting Document

NA

Name: MUKESH DHANJIBHAI  
KARSHALA  
Designation: Commercial Tax Officer


2e. A warning message popup gets displayed. Click the **PROCEED** button.



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD2401190000104	22/01/2019	24ABCPM8147P1Z6



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 [Facing problem using DSC? Click here for help](#)

**ISSUE WITH DSC**

4. Dashboard page is displayed with a green success message containing the generated Order Reference Number. Click **OK**.

Dashboard > English

Order for rejection of application for compounding of offence (Form GST CPD-02) has been issued successfully against GSTIN 24ABCPM8147P1Z6 vide order Reference Number: **ZA240119000040I** dated: 22/01/2019.

**OK**

5. The updated **ORDERS** tab is displayed with the issued ORDER.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id <b>AD2401190000104</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>11/01/2019</b>	Status <b>Compounding Rejected</b>		
---------------------------------------	--	--	---------------------------------------	--	--

APPLICATIONS	<b>Order /Appeal Number</b>	<b>Order Category</b>	<b>Date of Order</b>	<b>Passed by</b>	<b>Document</b>
NOTICES	ZA240119000040I	Order for Rejection of compounding of offence	22/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	<a href="#">Compounding Order</a>
REPLIES					
<b>ORDERS</b>					
RECTIFICATION					
ADDITIONAL DOCUMENT					

6. With the issue of the Order, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Compounding Rejected".
- Intimation of the issue of Order is sent to all the parties. The Taxpayer will receive intimation on both— registered Mobile and email. The Tax Official (role of P&C Officer) will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Order. He/she can view the issued Notice from the following navigation: **Services > User Services > My Applications > ORDERS**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued ORDER. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > ORDERS**

[Go back to the Main Menu](#)

### F(3). From ORDERS tab: Withdraw Compounding

To withdraw Compounding, perform following steps:

Note: This step can be performed by only those Tax Officials who have been assigned the role of "P&C Senior Officer" or "Assistant to Commissioner".

1. On the **Case View** page of that particular application, select the **ORDERS** tab. In this tab, click the **COMPOUNDING WITHDRAWAL** button.

Dashboard > Compounding Inbox > **Case View** English

ARN/Case Id <b>AD240119000017Q</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>22/01/2019</b>	Status <b>Compounding Application Submitted</b>
---------------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

RECTIFICATION


ADDITIONAL DOCUMENT

ADD ORDER ▾

No records Found

COMPOUNDING WITHDRAWAL

2. A Warning popup is displayed. Click the **PROCEED** button.



## Warning

You are about to withdraw your "Application for Compounding of Offence (Form GST CPD-01)" vide ARN AD240119000017Q dated 22/01/2019. Once withdrawn the action will not be reverted. Are you sure you want to proceed?

CANCEL

**PROCEED**

3. The updated ORDERS tab gets displayed, with a green success message and the Status is updated to "Compounding Withdrawn".

Dashboard > Compounding Inbox > Case View English

ARN/Case Id <b>AD240119000017Q</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>22/01/2019</b>	Status <b>Compounding Withdrawn</b>
---------------------------------------	--	--	--

APPLICATIONS  
NOTICES  
REPLIES  
**ORDERS**  
RECTIFICATION  
ADDITIONAL DOCUMENT

**Success :** Your "Application for Compounding of Offence (Form GST CPD-01)" vide ARN AD240119000017Q dated 22/01/2019 is now withdrawn successfully..

No records Found

4. Once the Commissioner withdraws compounding, following actions take place on the GST Portal:

- Status of the ARN shall get updated to "Compounding Withdrawn".
- Henceforth, no action can be performed, by the Taxpayer or the Tax Officials, on the withdrawn ARN.

**Note:** The Commissioner may, as per his/her discretion, withdraw Compounding at any stage during the processing of the Compounding Application.

[Go back to the Main Menu](#)

## F(4). From ORDERS tab: Issue Rectification Order

To issue a Rectification Order, perform following steps:

**Note:** This step can be performed by only those Tax Officials who have been assigned the role of "P&C Senior Officer" or "Assistant to Commissioner".

1. On the **Case View** page of that particular application, click the **ORDERS** tab. Click the **ADD ORDER** button and select the "Rectification Order" option.

Dashboard > Compounding Inbox > **Case View** English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Compounding allowed</b>
---------------------------------------	--	--	--------------------------------------

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

RECTIFICATION

ADDITIONAL DOCUMENT

**ADD ORDER**

Compounding granted

Compounding Rejected

**Rectification Order**

Order Category	Date of Order	Passed by	Document
Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	<a href="#">Compounding Order</a>

COMPOUNDING WITHDRAWAL

**Note:** The "Rectification Order" option will become visible only when the "Compounding granted" Order has been issued.

- "Form No. GST CPD-02: Rectification of Order" page is displayed. Follow the same steps you performed to issue the "Compounding granted" Order. Click [here](#) to revisit the steps.

ARN/Case Id  
AD240119000015UGSTIN/UIN/Temporary Id  
24ABCPM8147P1Z6Date of Application/Case Creation  
18/01/2019Status  
Compounding allowed

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL  
DOCUMENT

FORM NO. GST CPD - 02

Rectification of Order

• Indicates mandatory fields

## Determination of compounding fee

Legal Name : PRAVINBHAI KALIDAS MISTRY  
Permanent address of the TaxPayer : t, t, t, Ahmedabad, Gujarat, 381000  
Application Reference Number : AD240119000015U  
Date : 18/01/2019  
Order Reference No. : •

[Generate Reference Number](#)

Click on the link "Generate Reference Number" to generate a new Reference Number

## Amount of Tax evasion involved, if any

Particulars	Central Tax (₹)	State/UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Total(₹)
Tax	₹45,00,000	₹45,00,000	₹70,00,000	₹0	₹1,60,00,000

Particulars	Central Tax(₹)	State/UT Tax (₹)	Integrated Tax(₹)	Cess (₹)	Total(₹)
Minimum fee	₹22,50,000	₹22,50,000	₹35,00,000	₹0	₹80,00,000
Maximum fee	₹67,50,000	₹67,50,000	₹1,05,00,000	₹0	₹2,40,00,000

## Compounding fee •

Select to specify the provision(s) of CGST/ SGST Act, against whose violation, prosecution is being proposed

	Offence	Central Tax(₹)	State/ UT Tax(₹)	Integrated Tax(₹)	
<input type="checkbox"/>	(a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax	₹0	₹0	₹0	
<input type="checkbox"/>	(b) Issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax	₹0	₹0	₹0	
	Compounding Fee payable	₹0	₹0	₹0	
	Compounding Fee paid, if any	₹0	₹0	₹0	
	Balance amount payable	₹0	₹0	₹0	

## Compounding Fee payment due date •

DD/MM/YYYY



## Upload Supporting Document

Enter Document Description

File with PDF or JPEG format is only allowed

Maximum file size for upload is

3. Click **PREVIEW** to download and review your entered details. Once you are satisfied, click the **PROCEED** button.

**FORM NO. GST CPD - 02**  
*[See rule 162(3)]*

**Rectification of Order**

Reference No.: ZA240119000041G  
GSTIN /Temporary ID :  
Legal Name :  
Address :  
Application Reference no. (ARN) :  
Date :

Date : 22/01/2019  
24ABCPM8147P1Z6  
PRAVINBHAI KALIDAS MISTRY  
t, t, Ahmedabad, Gujarat, 381000  
AD240119000015U  
18/01/2019

This has reference STO your application referred STO above. Your application has been examined in the department and the findings are as recorded below:

Sl No	Offence	Compounding fee			
		Central Tax (Rs.)	State/ UT Tax (Rs.)	Integrated Tax (Rs.)	Cess (Rs.)
(1)	(2)	(3)	(3)	(3)	(3)
1.	(a) Supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax	₹2350000	₹2550500	₹3800000	₹0
	Compounding Fee payable	₹2350000	₹2550500	₹3800000	₹0
	Compounding Fee paid, if any	₹0	₹0	₹0	₹0
	Balance amount payable	₹2350000	₹2550500	₹3800000	₹0

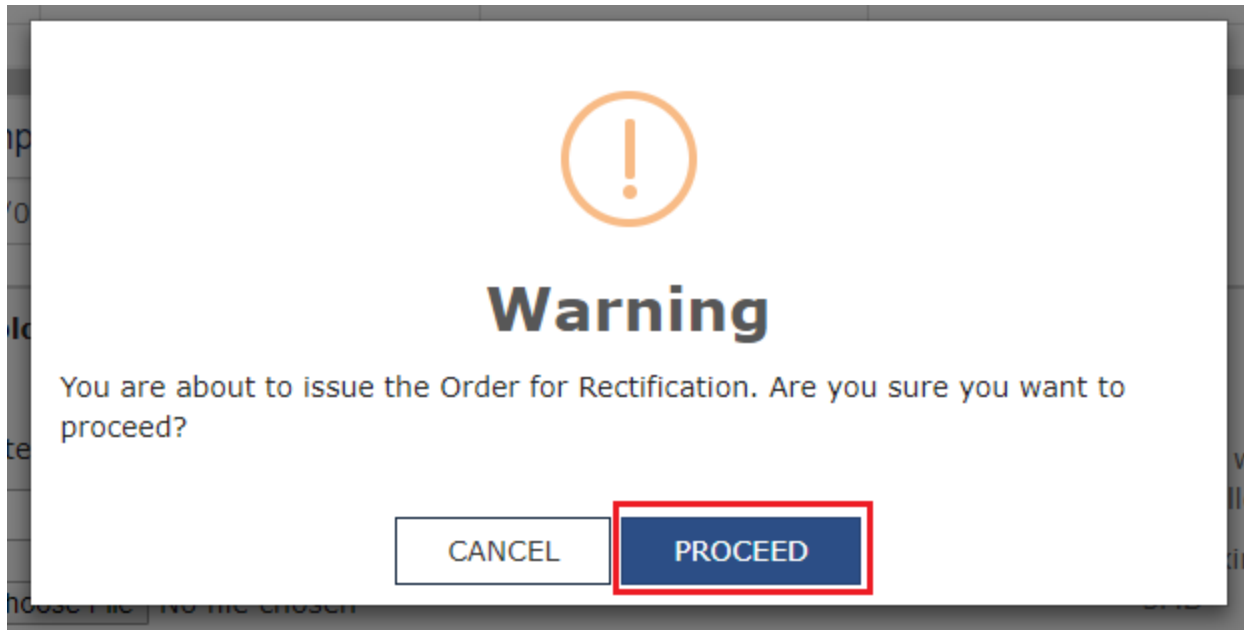
You are hereby directed to pay the aforesaid compounding amount by 28/02/2019 and on payment of the compounding amount, you will be granted immunity from prosecution for the offences listed in column (2) of the aforesaid table

Supporting Document

NA

**Name:** MUKESH DHANJIBHAI KARSHALA  
**Designation:** Commercial Tax Officer


4. On clicking the **PROCEED** button, a warning message popup gets displayed. Click the **PROCEED** button in this popup as well.



5. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD240119000015U	18/01/2019	24ABCPM8147P1Z6



### Warning

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 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**  
Issue with DSC

6. Dashboard page is displayed with a green success message containing the generated Rectification of Order Reference Number. Click **OK**.

Dashboard > English

Rectification has been filed against Order No. ZA2401190000375 dated undefined. Rectification of order reference No. is **ZA240119000041G** dated 22/01/2019.

**OK**

7. The updated **ORDERS** tab is displayed with the issued ORDER.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Rectification order passed</b>
---------------------------------------	--	--	---

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

RECTIFICATION

ADDITIONAL DOCUMENT

**ADD ORDER**

Order /Appeal Number	Order Category	Date of Order	Passed by	Document
ZA240119000041G	Rectification of Order	22/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	<a href="#">Compounding Order</a>
ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	<a href="#">Compounding Order</a>

**COMPOUNDING WITHDRAWAL**

6. With the issue of the Rectification Order, following actions take place on the GST Portal:

- ARN on the GST Portal gets updated to "Rectification order passed".
- Intimation of the issue of Order is sent to all the parties. The Taxpayer will receive intimation on both— registered Mobile and email. The Tax Official (role of P&C Officer) will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Order. He/she can view the issued Rectified Order from the following navigation: **Services > User Services > My Applications > ORDERS**.
- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued ORDER. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > ORDERS**

[Go back to the Main Menu](#)

## F(5). From ORDERS tab: File Rectification Application Request

To file Rectification Application Request, perform following steps:

**Note:** This step can be performed by only those Tax Officials who have been assigned the role of "P&C Officer".

1. On the **Case View** page of that particular application, click the **ORDERS** tab. Select the radio button against the Order for which you want to initiate rectification. The **INITIATE RECTIFICATION** button gets enabled. Click the enabled **INITIATE RECTIFICATION** button.

[Dashboard](#) > [Compounding Inbox](#) > [Case View](#) English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Compounding allowed</b>
---------------------------------------	--	--	--------------------------------------

APPLICATIONS		<b>Order /Appeal Number</b>	<b>Order Category</b>	<b>Date of Order</b>	<b>Passed by</b>	<b>Document</b>
NOTICES	<input checked="" type="radio"/>	ZA2401190000375	Order for allowance of compounding of offence	18/01/2019	MUKESH DHANJIBHAI KARSHALA , Commercial Tax Officer	<a href="#">Compounding Order</a>
REPLIES						
<b>ORDERS</b>						
RECTIFICATION						
ADDITIONAL DOCUMENT						

INITIATE RECTIFICATION

2. "Submission of Rectification request" page is displayed. The following fields are auto-populated—**Order Reference No, Date of communication of Order**. Enter details in the other fields as mentioned in the following steps.

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Compounding allowed</b>
---------------------------------------	--	--	--------------------------------------

APPLICATIONS

NOTICES

REPLIES

**ORDERS**

RECTIFICATION

ADDITIONAL DOCUMENT

Submission of Rectification request

Order Reference No:

ZA2401190000375

Date of communication of Order:

18/01/2019

Reference No. \*

Generate Reference Number

Click on the link "Generate Reference Number" to generate a new Reference Number

Details of Rectification

Upload Rectification request: \*

Choose File

No file chosen

Upload supporting documents:

Enter description of the document

Choose File

No file chosen

File with PDF or JPEG format is only allowed

Maximum file size for upload is 5MB

Maximum 4 documents can be attached

Click on "Add Document" button to add the uploaded supporting document

PROCEED TO FILE

2a. In the **Details of Rectification** field, click **Choose File** to upload the document(s) containing details of the rectification that needs to be done.

2b. If required, in the **Upload supporting documents** field, you can also upload supporting documents. This is not a mandatory field. Enter document description and click the **Choose File** button. **ADD DOCUMENT** button gets displayed. Click it to upload the document(s) from your machine. You can delete the uploaded document by clicking the **DELETE** button and upload again.

Enter Document Description

More Details

ADD DOCUMENT

Enter Document Description

Enter Description

Choose File No file chosen

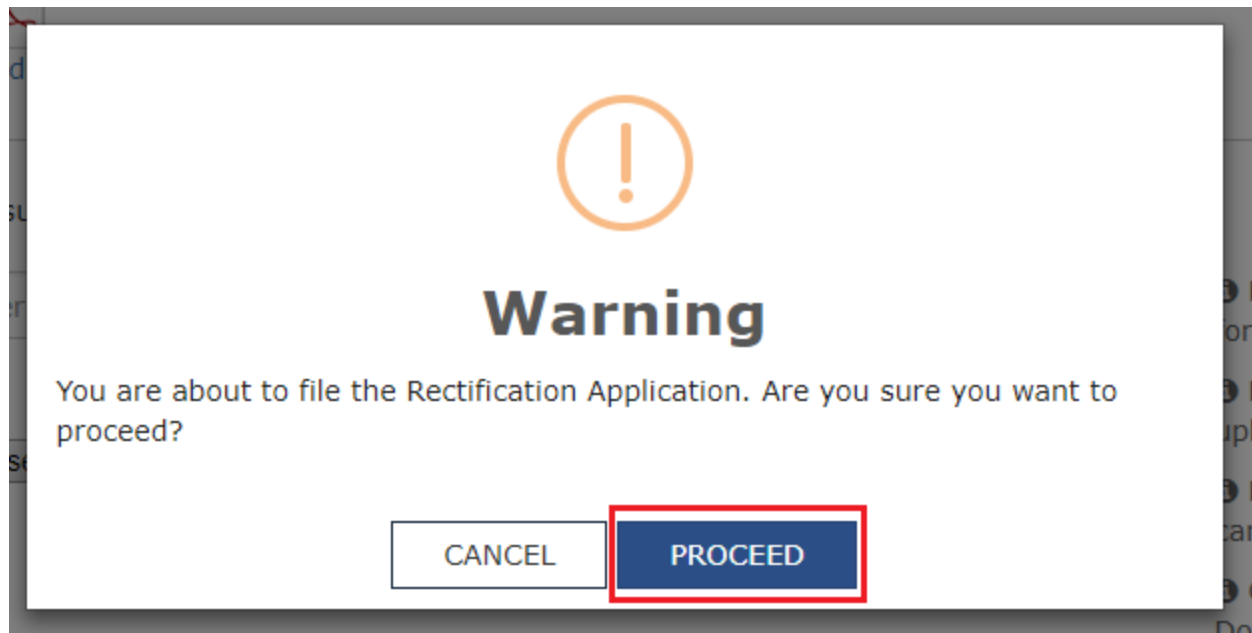
More Details



Additional Details.pdf




2c. Click the **PROCEED TO FILE** button. A warning popup is displayed. Click the **PROCEED** button in the popup as well.



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.


Dashboard **Notice/Reminder/Order** English

ARN	Date	GSTIN
AD240119000015U	18/01/2019	24ABCPM8147P1Z6



## Warning

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 Facing problem using DSC? [Click here for help](#)

**ISSUE WITH DSC**

Issue with DSC

4. Dashboard page is displayed with a green success message containing the generated Rectification of Order Reference Number. Click **OK**.

Dashboard > English

Your rectification application has been filed against Order No. ZA2401190000375 dated 18/01/2019. Your Rectification of order Reference No. is **ZA2401190000383** dated 22/01/2019.

**OK**

5. The updated **RECTIFICATION** tab is displayed, with the record of the filed rectification request in a table. Click the documents in the **Documents** section of the table to download them.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD240119000015U	24ABCPM8147P1Z6	18/01/2019	<b>Rectification request submitted</b>

APPLICATIONS

NOTICES

REPLIES

ORDERS

**RECTIFICATION**

ADDITIONAL DOCUMENT

Rectification No	Order No	Filed by	Date of Filing Rectification	Status	Reasons for Rejection	Documents
ZA2401190000383	ZA2401190000375	Praveen Galande, Commercial Tax Officer	22/01/2019	Rectification request submitted	NA	<a href="#">Compounding Rectification Document</a>

**Note:**

Once a Rectification request is submitted by a concerned Tax Official, following actions take place on the GST Portal:

- Status of the ARN on the GST Portal gets updated to "Rectification request submitted".
- Dashboard of Taxpayer is updated with the record of the submitted Rectification request. He/she will receive its intimation on both— registered Mobile and email.
- Dashboard of the P&C Senior Officer and the Assistant to Commissioner is updated with the record of the filed rectification application. They can view it from the "My Tasks" page: **Statutory Functions > My Tasks > Reference Id > RECTIFICATION**

Once a Rectification request is submitted by a Taxpayer, following actions take place on the GST Portal:

- Status of the ARN on the GST Portal gets updated to "Rectification request submitted".
- Dashboard of concerned Tax Official is updated with the record of the submitted Rectification request. He/she will receive its intimation on his/her registered email.
- Dashboard of the P&C Senior Officer and the Assistant to Commissioner is updated with the record of the filed rectification application. They can view it from the "My Tasks" page: **Statutory Functions > My Tasks > Reference Id > RECTIFICATION**

[Go back to the Main Menu](#)

## **G(1). From RECTIFICATION tab: View the Filed Rectification Applications**

To view the Filed Rectification Applications, perform following steps:

**Note:** This step can be performed by all the Tax Official roles.

1. On the **Case View** page of that particular application, select the **RECTIFICATION** tab. This tab displays all the rectification applications submitted by all the parties.

Dashboard > Compounding Inbox > **Case View**
English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Rectification request submitted</b>
---------------------------------------	--	--	--

APPLICATIONS	Rectification No	Order No	Filed by	Date of Filing Rectification	Status	Reasons for Rejection	Documents
NOTICES	ZA2401190000383	ZA2401190000375	Praveen Galande, Commercial Tax Officer	22/01/2019	Rectification request submitted	NA	Compounding Rectification Document
REPLIES							
ORDERS							
<b>RECTIFICATION</b>							
ADDITIONAL DOCUMENT							

- In the "Documents" column, click the document name(s) to download them into your machine and view them.

[Go back to the Main Menu](#)

## G(2). From RECTIFICATION tab: Reject the Filed Rectification Application Request

To reject the filed Rectification Application Request, perform following steps:

**Note:** This step can be performed by only those Tax Officials who have been assigned the role of "P&C Senior Officer" or "Assistant to Commissioner".

- On the **Case View** page of that particular application, select the **RECTIFICATION** tab. Select the radio button against the Rectification application which you want to reject. The **RECTIFICATION REJECTION** button gets enabled. Click the enabled **RECTIFICATION REJECTION** button.

Dashboard > Compounding Inbox > **Case View** English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Rectification request submitted</b>
---------------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

ORDERS

**RECTIFICATION**

ADDITIONAL DOCUMENT

	Rectification No	Order No	Filed by	Date of Filing Rectification	Status	Reasons for Rejection	Documents
	ZA2401190000383	ZA2401190000375	Praveen Galande, Commercial Tax Officer	22/01/2019	Rectification request submitted	NA	<a href="#">Compounding Rectification Document</a>

**RECTIFICATION REJECTION**

2. "Rejection of Rectification request" page is displayed. In the **"Reason for rejection of rectification request"** field, enter the relevant text in about 250 characters maximum and click the **PROCEED TO FILE** button.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Rectification request submitted</b>
---------------------------------------	--	--	--

APPLICATIONS

NOTICES

REPLIES

ORDERS

**RECTIFICATION**

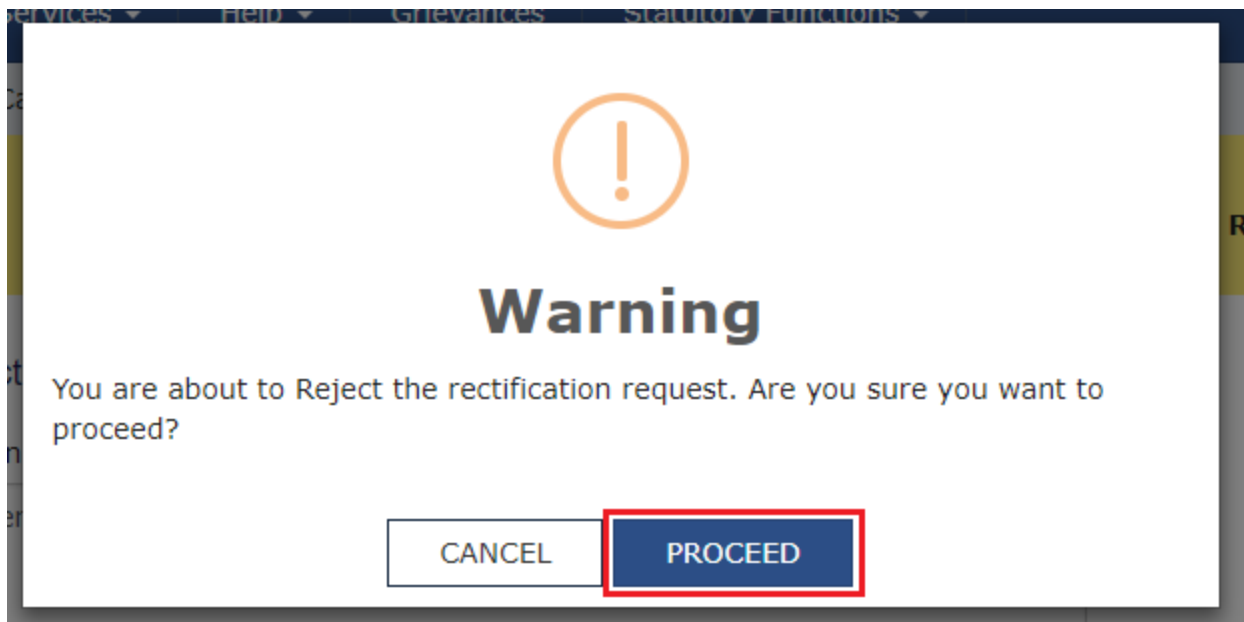
ADDITIONAL DOCUMENT

Rejection of Rectification request

Reason for rejection of rectification request \*

**PROCEED TO FILE**

3. A warning popup is displayed. Click the **PROCEED** button in the popup as well.



4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button.

[Dashboard](#) [Notice/Reminder/Order](#) English

ARN	Date	GSTIN
AD240119000015U	18/01/2019	24ABCPM8147P1Z6

### Warning

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Facing problem using DSC? [Click here for help](#)

[ISSUE WITH DSC](#)

Issue with DSC

5. Dashboard page is displayed with a green success message. Click **OK**.

[Dashboard](#) English

Rectification No. ZA2401190000383 vide Order No. ZA2401190000375 dated 22/01/2019 has been rejected successfully.

[OK](#)

6. The updated RECTIFICATION tab gets displayed with the record of the rejected rectification request. Click the documents in the **Documents** section, if any, of the table to download them.

Dashboard > Compounding Inbox > Case View English

ARN/Case Id <b>AD240119000015U</b>	GSTIN/UIN/Temporary Id <b>24ABCPM8147P1Z6</b>	Date of Application/Case Creation <b>18/01/2019</b>	Status <b>Rectification request rejected</b>
---------------------------------------	--	--	---

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
**RECTIFICATION**  
ADDITIONAL DOCUMENT

	Rectification No	Order No	Filed by	Date of Filing Rectification	Status	Reasons for Rejection	Documents
<input type="radio"/>	ZA2401190000383	ZA2401190000375	MUKESH DHANJIB HAI KARSHAL A, Commercial Tax Officer	22/01/2019	Rectification request rejected	<a href="#">View</a>	NA
<input type="radio"/>	ZA2401190000383	ZA2401190000375	Praveen Galande, Commercial Tax Officer	22/01/2019	Rectification request submitted	NA	<a href="#">Compounding Rectification Document</a>

RECTIFICATION REJECTION

7. Click the "View" hyperlink in the "Reasons for Rejection" column. The "Reason for Rejection of Rectification Request" popup is displayed. Click the cross button to close it.

Reason for Rejection of Rectification Request

✕

Order is ok-as-is.

8. With the issue of the Rectification Rejection Order, following actions take place on the GST Portal:

- ARN Status on the GST Portal gets updated to "Rectification request rejected".
- Intimation of the issue of Rectification Rejection Order is sent to the concerned Tax Officer and the Taxpayer. The Taxpayer will receive its intimation on both— registered Mobile and email. The Tax Official (role of P&C Officer) will receive intimation on only his/her registered email.
- Dashboard of the Taxpayer is updated with the record of the issued Order. He/she can view the Rectification Rejection Order from the following navigation: **Services > User Services > My Applications > RECTIFICATION.**

- Dashboard of the Tax Official (role of P&C Officer) is updated with the record of the issued ORDER. He/she can view the issued Notice from the following navigation: **Statutory Functions > Prosecution and Compounding > Compounding Application > RECTIFICATION**

[Go back to the Main Menu](#)

# Demand & Collection Register

## Overview > Demand & Collection Register

### Create Entry in Demand & Collection Register

- [FAQs](#)
- [Manual](#)

### View Demand & Collection Register

- [FAQs](#)
- [Manual](#)

### Review Entry in Demand & Collection Register

- [FAQs](#)
- Manual

### Update Demand & Collection Register for Earlier Laws

- [FAQs](#)
- Manual

## Overview > Demand & Collection Register

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### Update Demand & Collection Register for Earlier Laws

- [FAQs](#)
- Manual

# Create, Review, View and Update Entry

## FAQs > Create, Review, View and Update Entry in Demand & Collection Register

### 1. What is Demand & Collection Register (DCR)?

Demand & Collection Register (DCR) is maintained by the departmental authorities for tracking and keeping record of the demands against taxpayers under earlier laws and is created as a result of adjudication process. DCR enables the tax department to carry out recovery proceedings in a systematic manner.

### 2. What does DCR contain?

DCR contains detailed summary of the demand created as per earlier law/GST law and its status. The details and the proceedings pertaining to each taxpayer are arranged Demand Order wise. The details covered in the DCR are: GSTIN/Temporary ID of Taxpayer, Name & Address, order number, amount of demand, interest, penalty, tax payable, tax paid, status of the proceedings, relevant documents, amount to be recovered, mode of recovery, etc.

### 3. Who uses “Create New Entry in DCR” option in DCR?

Mainly, Recovery Officers and Senior Recovery Officers use this option in DCR to manually enter and maintain demands related to earlier laws into the GST system, that cannot be auto-created.

### 4. What is the path to “Create New Entry in DCR” option in DCR?

Navigate to **Statutory Functions > Demand and Collection Register > Create New Entry in DCR** option.

### 5. Where can I view the demand created using “Create New Entry in DCR” option in DCR?

1. Navigate to **Statutory Functions > Demand and Collection Register > View DCR** option.
2. Search the demand either by Demand belonging to the Financial Year or Demand created in the Financial Year and click the Demand ID hyperlink to view details of Demand ID.

### 6. What is the path to view DCR?

Navigate to **Statutory Functions > Demand and Collection Register > View DCR** option.

## 7. Which roles have access to view DCR?

All roles will have access to view DCR.

## 8. Can I view DCR as part of earlier laws?

Only GST related demands will be shown in View DCR screen as of now and earlier law related Demands will be released along with “Create DCR” use case to be available shortly.

## 9. Which demand is auto-created in DCR?

The demand assessed/adjudicated under the GST Act (current law) is auto-created by the GST system in DCR. When an assessment/adjudication Order is confirmed against a taxpayer in current law, the details of that demand created in the assessment/adjudication order gets auto-created (and also auto-updated) in DCR and can be accessed from the View DCR sub-menu of DCR.

## 10. Which demand is not auto-created in DCR and must be manually created using “Create New Entry in DCR” option?

The demand assessed/adjudicated under the earlier law is not auto-created in DCR since their proceedings are done/happen outside the GST system. To enable tax officials to carry out further recovery process of demands related to earlier law, they have to manually enter such demands and record them in the GST system. Create New Entry in DCR option helps cater to this need.

## 11. How can I view details of Demand ID?

Navigate to **Statutory Functions > Demand and Collection Register > View DCR** option.

Search the demand either by **Demand belonging to the Financial Year** or **Demand created in the Financial Year** and click the **Demand ID** hyperlink to view details of Demand ID.

## 12. How is Demand and Collection Register (DCR) updated?

The Demand and Collection Register of a taxpayer is updated with a liability, whenever a **GST related demand** is created by a Tax Official, due to activities related to assessment/appeal/returns/refund/enforcement.

Whenever any demand is created by a Tax Official or any liability against demand is paid by the taxpayer, by way of payment from Electronic Cash Ledger or Electronic Credit Ledger, the entry for the same is also posted in both **Electronic Liability Register** and **Demand and Collection Register**.

**NOTE:** For earlier law related demands, a provision will be provided to the Tax Officials to create a Demand ID using the **Create DCR** functionality; and subsequently the same can be updated (about the amount paid and its status, against that particular Demand ID) using **Update DCR** functionality.

### 13. What happens once DCR is updated?

Once DCR is updated, this will go to Senior Recovery Officer for review.

### 14. I am a Recovery Officer. What will be my role and what all actions can I perform in DCR?

Your role in DCR will be to create/ update demand entries and submit them to your Senior Recovery Officer for review. In DCR, you will be able to view the DCR, create a new entry, and update the existing ones.

### 15. I am a Senior Recovery Officer. What will be my role and what all actions can I perform in DCR?

Your role in DCR will be to review the demands submitted by the Recovery Officers, under your charge. In DCR, you will be able to view the DCR, review a new entry, and review the updated entries. Demand ID will be created after approval of Senior Recovery Officer. A senior officer can add, modify, or reject a DCR entry of junior officer.

### 16. From where I can view the Instalment Calendar of the taxpayer?

Navigate to **Statutory Functions > Demand and Collection Register > View DCR > Search > Demand ID > Instalment Calendar** option.

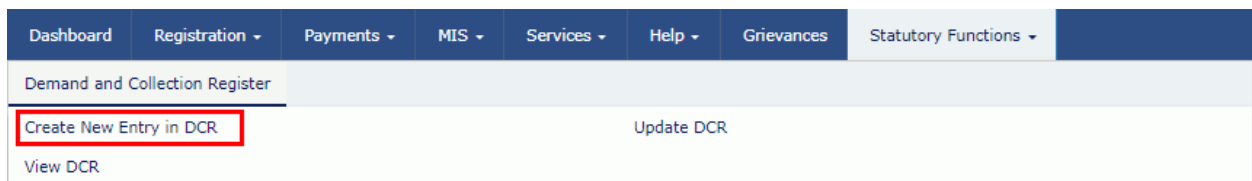


# Manual > Create New Entry in Demand & Collection Register

## How can I create new entry in DCR?

To create new entry in DCR, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Demand and Collection Register > Create New Entry in DCR** option.



The **Create New Entry in DCR** page is displayed.

**Note:** You can click the **Update DCR** or **View DCR** tabs to update the DCR and view the DCR under Quick Links respectively.

Goods and Services Tax

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A<sup>+</sup> A<sup>-</sup>

First Test Name

Madhya Pradesh, Madhya Pradesh

0

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Dashboard

Registration

Payments

MIS

Services

Help

Grievances

Statutory Functions

Dashboard

Create New Entry in DCR

English

Quick Links

Update DCR

View DCR

Create New Entry in DCR

GSTIN/Temporary ID

Enter GSTIN/Temporary ID

Name of Taxpayer

Mobile Number

Tax Period/ Demand belongs to Financial Period

From

MM

YYYY

To

MM

YYYY

Order No.

Enter Order No.

Order Date

DD/MM/YYYY

Date of Service of Order

DD/MM/YYYY

Authority who passed the Order

Enter Authority who passed the order

Status of Demand

Select

Earlier Law

Select

Section

Enter Section

Major Head

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

Recovery to be initiated immediately

Select

Reason

Mention Reason for not recover

Choose File

No file chosen

File should be in PDF/ JPEG format

Maximum 4 files of 5 MB each allowed

SUBMIT

CANCEL

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Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

- In the **GSTIN/ Temporary ID** field, enter the GSTIN/ Temporary ID of the taxpayer. Once you enter the GSTIN/ Temporary ID, name of taxpayer and mobile number is auto-populated.
- Select the **Financial Period** for which Tax Period/ Demand belongs to.
- In the **Order No.** field, enter the Order Number.
- Select the **Order Date** using the calendar.

- Goods and Services Tax

Skip to Main ContentA+ A-First Test NameMadhya Pradesh, Madhya Pradesh

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Dashboard>Create New Entry in DCREnglish

Quick LinksUpdate DCRView DCR

Create New Entry in DCR

GSTIN/Temporary ID \*  
Enter GSTIN/Temporary ID

Name of Taxpayer

Mobile Number

Tax Period/ Demand belongs to Financial Period \*  
FromMMYYYYToMMYYYY

Order No. \*  
Enter Order No.

Order Date \*  
DD/MM/YYYY

Date of Service of Order \*  
DD/MM/YYYY

Authority who passed the Order  
Enter Authority who passed the order

Status of Demand \*  
Select

Earlier Law \*  
Select

Section \*  
Enter Section

Major Head \*

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

Add

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

Recovery to be initiated immediately \*  
Choose FileNo file chosen  
File should be in PDF/ JPEG format  
Maximum 4 files of 5 MB each allowed

SelectReasonMention Reason for not recover

SUBMITCANCEL

10. Select the **Status of Demand** from the drop-down list.

Status of Demand \*

Select ▼

Select

- Demand Created
- Recovery Initiated
- First Appeal Admitted
- Recovery Initiated / resumed after First Appeal
- Appeal accepted by Tribunal
- Recovery initiated / resumed after Tribunal Order
- Appeal filed at High Court
- Stay granted by High Court
- Recovery initiated / resumed after High Court Order
- Appeal filed at Supreme Court
- Stay granted by Supreme Court
- Recovery initiated / resumed after Supreme Court Order
- Demand Settled

11. Select the name of the earlier law to which demand belongs to from the **Earlier Law** drop-down list.

Earlier Law \*

Select ▼

Select

- Central Excise duty
- Duties of Excise (Medicinal and Toilet Preparations)
- Additional Duties of Excise (Goods of Special Importance)
- Additional Duties of Excise (Textiles and Textile Products)
- Additional Duties of Customs (commonly known as CVD)
- Special Additional Duty of Customs (SAD)
- Service Tax
- Central Surcharges and Cesses so far as they relate to supply of goods and services
- State VAT
- Central Sales Tax
- Luxury Tax
- Entry Tax (all forms)
- Entertainment and Amusement Tax (except when levied by the local bodies)
- Taxes on advertisements
- Purchase Tax
- Taxes on lotteries, betting and gambling
- State Surcharges/Additional Taxes and Cesses so far as they relate to supply of goods and services
- Others

12. In the **Section** field, enter the name of the section to which demand belongs to.

**Note:** Major Head is auto-populated based on Earlier Law

13. In the **Amount Confirmed in the Order** section, enter the details of the amount (Tax, Interest as per Order, Penalty, Fees Others) confirmed in the order.

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

14. Scroll to the right using the scroll bar and enter other details.

Amount Confirmed in the order

Penalty (₹)	Fees (₹)	Others (₹)	Total (₹)
0.00	0.00	0.00	0.00

15. In the **Amount Deposited by Taxpayer / Recovered upto this stage** section, enter the details of the amount (Tax, Interest as per Order, Penalty, Fees Others) that has been deposited by the taxpayer or recovered.


Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

16. Scroll to the right using the scroll bar and enter the Date of Payment, Reference No. and Remarks for payment to be made.

Note: You can click **ADD** button to add more details.

Amount Deposited by Taxpayer / Recovered upto this stage

	Total (₹)	Date of Payment *	Reference No.	Remarks
0.00	0.00	DD/MM/YYYY 		

ADD

17. In the **Amount Pending for Recovery** section, amount which is pending for recovery is displayed.

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
143,220.00	2,456.00	0.00	

18. Scroll to the right using the scroll bar and view other details.

Amount Pending for Recovery

Penalty (₹)	Fees (₹)	Others (₹)	Total (₹)
0.00	0.00	0.00	145,676.00

19. Select Yes for **Recovery to be initiated immediately** in case amount pending has to be recovered immediately. Or else, select No.

In case "Yes" is selected, then Recovery ID will also be created along with Demand ID once the entry is created by Recovery Officer and approved by Senior Recovery Officer.

20. In case you select No, in the Reason field, enter the reason for not recovering the demand immediately.

21. Click the **Choose File** button to upload any supporting document.

22. Click the **SUBMIT** button.

A success message is displayed that demand entry is created and submitted to senior recovery officer for approval. You can click the **CANCEL** button to go back to the Dashboard.



Success! Demand is created and Reference ID XA2306180000173 is generated.

## Quick Links

[Create New Entry in DCR](#)  
[Update DCR](#)  
[View DCR](#)

## Demand Details

**GSTIN/Temporary ID**  
23AQDPP8277H2ZI

**Name of Taxpayer**  
Monish Bharat Patel

**Mobile Number**  
9481188757

**Tax Period/ Demand belongs to Financial Period**

**From:** JAN 2017

**To:** JUN 2017

**Order No.**  
123444

**Order Date**  
01/12/2017

**Date of Service of Order**  
01/03/2018

**Authority who passed the Order**  
Sindhuri Rao

**Status of Demand**  
Demand Created

**Earlier Law**  
Duties of Excise (Medicinal and Toilet Preparations)

**Section**  
12333

**Major Head**  
CGST

### Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)	Others (₹)
144443.00	3456.00	0.00	0.00	0.00

### Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)	Others (₹)
1223.00	1000.00	0.00	0.00	0.00

[ADD](#)

### Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)	Others (₹)
143,220.00	2,456.00	0.00	0.00	0.00

**Recovery to be initiated immediately** Yes Reason

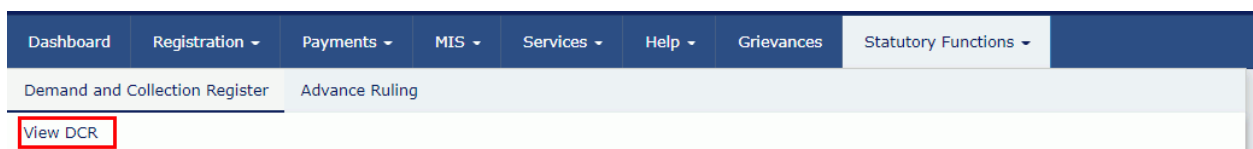
[CANCEL](#)

# Manual > View Demand & Collection Register

## How can I view details in DCR?

To view details in DCR, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Demand and Collection Register > View DCR** option.



4. The **DEMAND AND COLLECTION REGISTER (DCR)** search page is displayed. You can search the demand either by **Demand belonging to the Financial Year** or **Demand created in the Financial Year**.
  - a. If you select any one option from the drop-down list **Demand belonging to the Financial Year**, the **Demand created in the Financial Year** field gets disabled.

Goods and Services Tax

Abhinav Prakash Mishra

Silvassa, Dadra and Nagar Haveli

Skip to Main Content

A<sup>+</sup> A<sup>-</sup>

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View DCR

English

DEMAND AND COLLECTION REGISTER (DCR)

Demand belonging to the Financial Year\*

2017-18

Or

Demand created in the Financial Year\*

Select

Period From

Month

Year

To

Month

Year

Headquarter

Select

Earlier Laws/GST Law

Select

Type of Demand

Select

Advanced Search

RESET

SEARCH

The GST has subsumed the following taxes which were levied and collected by the Centre:

- a. Central Excise duty
- b. Duties of Excise (Medicinal and Toilet Preparations)
- c. Additional Duties of Excise (Goods of Special Importance)
- d. Additional Duties of Excise (Textiles and Textile Products)
- e. Additional Duties of Customs (commonly known as CVD)
- f. Special Additional Duty of Customs (SAD)
- g. Service Tax
- h. Central Surcharges and Cesses so far as they relate to supply of goods and services

State taxes that have been subsumed under the GST are given below:

- a. State VAT
- b. Central Sales Tax
- c. Luxury Tax
- d. Entry Tax (all forms)
- e. Entertainment and Amusement Tax (except when levied by the local bodies)
- f. Taxes on advertisements
- g. Purchase Tax
- h. Taxes on lotteries, betting and gambling
- i. State Surcharges/Additional Taxes and Cesses so far as they relate to supply of goods and services

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Top

b. If you select any one option from the drop-down list **Demand created in the Financial Year**, the **Demand belonging to the Financial Year** field gets disabled.

Goods and Services Tax

Abhinav Prakash Mishra

Silvassa, Dadra and Nagar Haveli

Skip to Main Content

A<sup>+</sup> A<sup>-</sup>

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View DCR

English

DEMAND AND COLLECTION REGISTER (DCR)

Demand belonging to the Financial Year\*

Select

Or

Demand created in the Financial Year\*

2017-18

Period From

Month

Year

To

Month

Year

Headquarter

Select

Earlier Laws/GST Law

Select

Type of Demand

Select

Advanced Search

RESET

SEARCH

The GST has subsumed the following taxes which were levied and collected by the Centre:

- a. Central Excise duty
- b. Duties of Excise (Medicinal and Toilet Preparations)
- c. Additional Duties of Excise (Goods of Special Importance)
- d. Additional Duties of Excise (Textiles and Textile Products)
- e. Additional Duties of Customs (commonly known as CVD)
- f. Special Additional Duty of Customs (SAD)
- g. Service Tax
- h. Central Surcharges and Cesses so far as they relate to supply of goods and services

State taxes that have been subsumed under the GST are given below:

- a. State VAT
- b. Central Sales Tax
- c. Luxury Tax
- d. Entry Tax (all forms)
- e. Entertainment and Amusement Tax (except when levied by the local bodies)
- f. Taxes on advertisements
- g. Purchase Tax
- h. Taxes on lotteries, betting and gambling
- i. State Surcharges/Additional Taxes and Cesses so far as they relate to supply of goods and services

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

c. You can also use the other filter criteria like **Period From** and **To**, **Headquarter**, **Earlier Laws/ GST Laws**, **Type of Demand** to search the demand.

d. You can also use the other filter like GSTIN/Temporary ID, Name of taxpayer under **Advanced Search** to search the demand.

Advanced Search

GSTIN/Temporary ID

Enter GSTIN/Temporary ID

Name of Taxpayer

Enter Taxpayer Name

Status

Select

Pending Demand Amount(between)

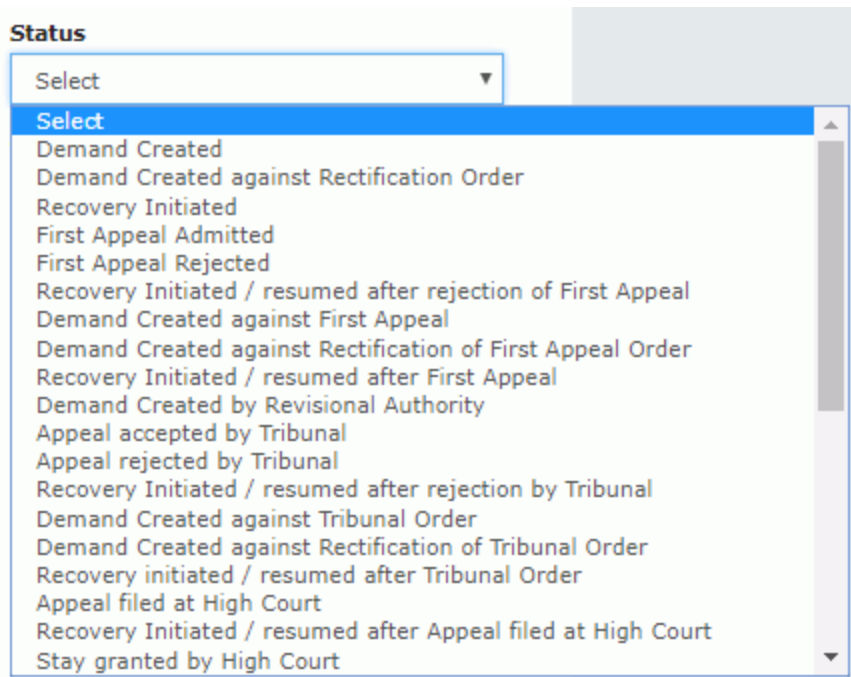
From

0.00

To

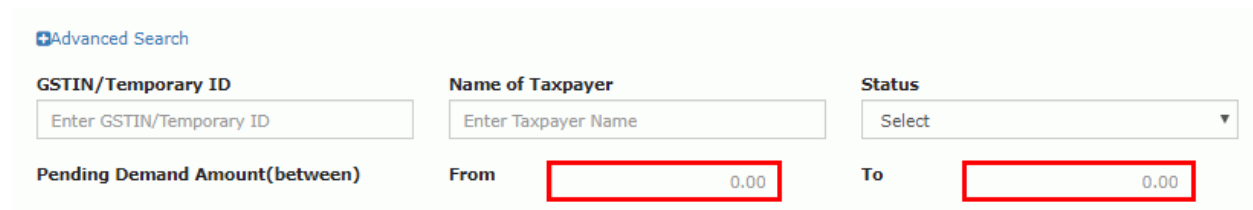
0.00

e. You can also search the demand based on status of demand.



The image shows a 'Status' dropdown menu. The menu is open, displaying a list of 18 status options. The first option is 'Select', which is highlighted in blue. The other options are: 'Demand Created', 'Demand Created against Rectification Order', 'Recovery Initiated', 'First Appeal Admitted', 'First Appeal Rejected', 'Recovery Initiated / resumed after rejection of First Appeal', 'Demand Created against First Appeal', 'Demand Created against Rectification of First Appeal Order', 'Recovery Initiated / resumed after First Appeal', 'Demand Created by Revisional Authority', 'Appeal accepted by Tribunal', 'Appeal rejected by Tribunal', 'Recovery Initiated / resumed after rejection by Tribunal', 'Demand Created against Tribunal Order', 'Demand Created against Rectification of Tribunal Order', 'Recovery initiated / resumed after Tribunal Order', 'Appeal filed at High Court', 'Recovery Initiated / resumed after Appeal filed at High Court', and 'Stay granted by High Court'.

f. You can also search the demand by providing the demand amount range in From and To fields.



The image shows the 'Advanced Search' form. It has four main sections: 'GSTIN/Temporary ID' with a text input field containing 'Enter GSTIN/Temporary ID'; 'Name of Taxpayer' with a text input field containing 'Enter Taxpayer Name'; 'Status' with a dropdown menu showing 'Select'; and 'Pending Demand Amount(between)' with 'From' and 'To' fields. Both 'From' and 'To' fields contain '0.00' and are highlighted with red boxes.

5. Click the **SEARCH** button.

**Note:** In case you want to reset the search criteria, you can click the **RESET** button.

6. The search results are displayed. Use the scroll bar to move to the right to view other details.



## DEMAND AND COLLECTION REGISTER (DCR)

**Demand belonging to the Financial Year\***

Or

**Demand created in the Financial Year\***

**Period From**

**To**

**Headquarter**

**Earlier Laws/GST Law**

**Type of Demand**

[Advanced Search](#)[RESET](#) [SEARCH](#)

Total Records: 28

Demand ID	Date of Demand Order	Source of Demand	GSTIN/UIN/Temporary ID	Name of the Taxpayer	Mobile No.	Tax Period (From - To)
<a href="#">ZA2603180013033</a>	29/03/2018	Adjudication	26AAAAAC0267C1ZD	CATHOLIC CLUB	8600338594	MAR-2018 To MAR-2018
<a href="#">ZA260318001308T</a>	29/03/2018	Adjudication	26AJAPN4057F8Z7	SUBHAMAYA NANDA	9550047733	MAR-2018 To MAR-2018
<a href="#">ZA2603180013041</a>	29/03/2018	Adjudication	26AAAAAC0267C1ZD	CATHOLIC CLUB	8600338594	MAR-2018 To MAR-2018
<a href="#">ZA2603180013017</a>	29/03/2018	Adjudication	26AAAAAC0267C1ZD	CATHOLIC CLUB	8600338594	MAR-2018 To MAR-2018
<a href="#">ZA260318001307V</a>	29/03/2018	Adjudication	26BDJPP2398P7ZG	Rabindra Kumar Pradhan	9677771683	MAR-2018 To MAR-2018
<a href="#">ZA260318001285T</a>	26/03/2018	Adjudication	26AZEPA7151RNZF	MOHD HAMID ALAM	7578757998	JAN-2018 To MAR-2018
<a href="#">ZA2603180012803</a>	26/03/2018	Adjudication	26AZEPA7151RNZF	MOHD HAMID ALAM	7578757998	JAN-2018 To MAR-2018
<a href="#">ZA2603180012712</a>	24/03/2018	Adjudication	26BKHPK3837PMZZ	Manish Koul	9677771683	JAN-2018 To MAR-2018
<a href="#">ZA260318001275U</a>	24/03/2018	Adjudication	26AAAPL6078P1Z5	OMPRAKASH BALKISHAN LAHOTI	9953169583	AUG-2017 To MAR-2018
<a href="#">ZA260318001269N</a>	24/03/2018	Adjudication	26BKHPK3837PMZZ	Manish Koul	9677771683	JAN-2018 To MAR-2018

[1](#) [2](#) [3](#)

The GST has subsumed the following taxes which were levied and collected by the Centre:

- Central Excise duty
- Duties of Excise (Medicinal and Toilet Preparations)
- Additional Duties of Excise (Goods of Special Importance)
- Additional Duties of Excise (Textiles and Textile Products)
- Additional Duties of Customs (commonly known as CVD)
- Special Additional Duty of Customs (SAD)
- Service Tax
- Central Surcharges and Cesses so far as they relate to supply of goods and services

State taxes that have been subsumed under the GST are given below:

- State VAT
- Central Sales Tax
- Luxury Tax
- Entry Tax (all forms)
- Entertainment and Amusement Tax (except when levied by the local bodies)
- Taxes on advertisements
- Purchase Tax
- Taxes on lotteries, betting and gambling
- State Surcharges/Additional Taxes and Cesses so far as they relate to supply of goods and services

7 (a)

i. Click the link under Integrated Tax, Central Tax, State/UT Tax and Cess to view further details.



## DEMAND AND COLLECTION REGISTER (DCR)

**Demand belonging to the Financial Year\***

Or

**Demand created in the Financial Year\***

**Period From**

**To**

**Headquarter**

**Earlier Laws/GST Law**

**Type of Demand**

[Advanced Search](#)[RESET](#) [SEARCH](#)

Total Records: 28

To	Section/Act	Date on which Entry is created in DCR	ID of the Officer who has passed the Order	Pending Demand (₹)					Status
				Integrated Tax	Central Tax	State/UT Tax	CESS	Total	
018	73	29/03/2018	B26000000000980	0	100	0	0	100	Demand Created
018	73	29/03/2018	B26000000000980	250	0	0	0	250	Demand Created
018	73	29/03/2018	B26000000000980	50	50	50	0	150	Demand Created
018	73	29/03/2018	B26000000000980	250	0	0	0	250	Demand Created
018	73	29/03/2018	B26000000000980	0	0	0	0	0	Demand Closed and Revised Demand Created
018	74	26/03/2018	B26000000000980	0	100	0	0	100	Demand Created
018	74	26/03/2018	B26000000000980	0	0	0	0	0	Demand Closed and Revised Demand Created
018	73	24/03/2018	B26000000000980	921	1,324	1,088	0	3,333	Demand Created
018	73	24/03/2018	B26000000000980	0	0	0	0	0	Demand Closed and Revised Demand Created
018	73	24/03/2018	B26000000000980	779	780	780	0	2,339	Demand Created

[»](#)

The GST has subsumed the following taxes which were levied and collected by the Centre:

- Central Excise duty
- Duties of Excise (Medicinal and Toilet Preparations)
- Additional Duties of Excise (Goods of Special Importance)
- Additional Duties of Excise (Textiles and Textile Products)
- Additional Duties of Customs (commonly known as CVD)
- Special Additional Duty of Customs (SAD)
- Service Tax
- Central Surcharges and Cesses so far as they relate to supply of goods and services

State taxes that have been subsumed under the GST are given below:

- State VAT
- Central Sales Tax
- Luxury Tax
- Entry Tax (all forms)
- Entertainment and Amusement Tax (except when levied by the local bodies)
- Taxes on advertisements
- Purchase Tax
- Taxes on lotteries, betting and gambling
- State Surcharges/Additional Taxes and Cesses so far as they relate to supply of goods and services

**Note:** The Minor Heads include: Tax, Interest, Penalty, Fee and Others. The Minor Head wise balance is displayed for the selected Major Head.

ii. Click the **Close** button.

Central Tax (₹)						
Tax	Interest	Penalty	Fee	Others	Total	
100	0	0	0	0	100	

7 (b)

i. Click the **Demand ID** hyperlink to view further details.

## DEMAND AND COLLECTION REGISTER (DCR)

Demand belonging to the Financial Year\*

Select

Or

Demand created in the Financial Year\*

2018-19

Period From

Month

Year

To

Month

Year

Zone

Select

Unit

Select

Circle

Select

Earlier Laws/GST Law

Select

Type of Demand

Select

Advanced Search

RESET

SEARCH

Total Records: 158

Demand ID	Date of Demand Order	Source of Demand	GSTIN/Temporary ID	Name of the Taxpayer	Mobile No.	Tax Period (From - To)	Sect
<a href="#">ZA1810180000743</a>	09/10/2018	Adjudication	18AJIPA1572E7ZE	ANGAD JASBIRSINGH ARORA	8940622415	JUN-2018 To OCT-2018	73
<a href="#">ZA1810180000628</a>	06/10/2018	Adjudication	18AJIPA1572E7ZE	ANGAD JASBIRSINGH ARORA	8940622415	JUN-2018 To OCT-2018	73
<a href="#">ZA181018000061A</a>	05/10/2018	Adjudication	18AJIPA1572E9ZC	ANGAD JASBIRSINGH ARORA	8754425537	MAR-2018 To MAR-2018	73
<a href="#">ZA181018000060C</a>	05/10/2018	Adjudication	18AJIPA1572E9ZC	ANGAD JASBIRSINGH ARORA	8754425537	MAR-2018 To MAR-2018	73
<a href="#">ZA181018000040E</a>	04/10/2018	Adjudication	18AJIPA1572E9ZC	ANGAD JASBIRSINGH ARORA	8754425537	MAR-2018 To MAR-2018	73
<a href="#">ZA181018000057Z</a>	04/10/2018	Adjudication	18AJIPA1572E9ZC	ANGAD JASBIRSINGH ARORA	8754425537	MAR-2018 To MAR-2018	73
<a href="#">ZA181018000039X</a>	04/10/2018	Adjudication	18AJIPA1572E9ZC	ANGAD JASBIRSINGH ARORA	8754425537	MAR-2018 To MAR-2018	73
<a href="#">ZA181018000010H</a>	03/10/2018	Adjudication	18AJIPA1572E9ZC	ANGAD JASBIRSINGH ARORA	8754425537	MAR-2018 To MAR-2018	73
<a href="#">ZA181018000001G</a>	01/10/2018	Adjudication	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	8754425537	SEP-2017 To APR-2018	73
<a href="#">ZA181018000002E</a>	01/10/2018	Adjudication	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	8754425537	JUL-2017 To MAR-2018	73

- ii. The **Demand and Recovery Summary** page is displayed. Use the scroll bar to move to the right to view other details.

[Dashboard](#) > [View DCR](#) > [View DCR Details](#)English

**DEMAND AND RECOVERY SUMMARY**

**GSTIN/Temporary ID:** 18AJIPA1572EAZB    **Name of Taxpayer:** ANGAD JASBIRSINGH ARORA    **Demand ID:** ZA181018000001G

**Demand Order No.:** ZA181018000001G    **Date of Order:** 01/10/2018    **Date of Service of Order:** 01/10/2018

Sr. No.	Date	Reference No.	Description	Type of Transaction (DR) / (CR) / (RD) / (RF)	Integrate Tax
1			Opening Balance		
2	01/10/2018	ZA181018000001G	Demand against Summary of order (DRC-07)	DR	
3	01/11/2018	DC1811180000001	Payment against outstanding Demand ID	CR	
4	01/11/2018	DC1811180000002	Payment against outstanding Demand ID	CR	
5			Pending Balance		

[Instalment Calendar](#)

[VIEW DOCUMENTS](#) [BACK](#)

- iii. Click the link under Integrated Tax, Central Tax, State/UT Tax and Cess to view further details.

## DEMAND AND RECOVERY SUMMARY

GSTIN/Temporary ID: 18AJIPA1572EABZ

Name of Taxpayer: ANGAD JASBIRSINGH  
ARORA

Demand ID: ZA181018000001G

Demand Order No.: ZA181018000001G

Date of Order: 01/10/2018

Date of Service of Order: 01/10/2018

	Type of Transaction (DR) / (CR) / (RD) / (RF)	Amount debited/credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State/UT Tax	CESS	Total	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
		0	0	0	0	0	0	0	0	0	0
	DR	30	0	0	0	30	30	0	0	0	30
	CR	8	0	0	0	8	22	0	0	0	22
	CR	4	0	0	0	4	18	0	0	0	18
		0	0	0	0	0	18	0	0	0	18

[Instalment Calendar](#)

VIEW DOCUMENTS

BACK

**Note:** The Minor Heads include: Tax, Interest, Penalty, Fee and Others. The Minor Head wise balance is displayed for the selected Major Head.

iv. Click the **Close** button.

## Integrated Tax (₹)



Tax	Interest	Penalty	Fee	Others	Total
25	5	0	0	0	30

v. You can click the **VIEW DOCUMENTS** button to view the documents.

## DEMAND AND RECOVERY SUMMARY

GSTIN/Temporary ID: 18AJIPA1572EABZ

Name of Taxpayer: ANGAD JASBIRSINGH  
ARORA

Demand ID: ZA181018000001G

Demand Order No.: ZA181018000001G

Date of Order: 01/10/2018

Date of Service of Order: 01/10/2018

	Type of Transaction (DR) / (CR) / (RD) / (RF)	Amount debited/credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State/UT Tax	CESS	Total	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
		0	0	0	0	0	0	0	0	0	0
	DR	30	0	0	0	30	30	0	0	0	30
	CR	8	0	0	0	8	22	0	0	0	22
	CR	4	0	0	0	4	18	0	0	0	18
		0	0	0	0	0	18	0	0	0	18

[Instalment Calendar](#)[VIEW DOCUMENTS](#)[BACK](#)

vi. The PDF document is displayed. You can click on the **PDF** icon to download the document in PDF format.

## DEMAND AND RECOVERY SUMMARY

GSTIN/Temporary ID: 18AJIPA1572EABZ

Name of Taxpayer: ANGAD JASBIRSINGH  
ARORA

Demand ID: ZA181018000001G

Demand Order No.: ZA181018000001G

Date of Order: 01/10/2018

Date of Service of Order: 01/10/2018

	Type of Transaction (DR) / (CR) / (RD) / (RF)	Amount debited/credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State/UT Tax	CESS	Total	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
		0	0	0	0	0	0	0	0	0	0
	DR	30	0	0	0	30	30	0	0	0	30
	CR	8	0	0	0	8	22	0	0	0	22
	CR	4	0	0	0	4	18	0	0	0	18
		0	0	0	0	0	18	0	0	0	18

[Instalment Calendar](#)[VIEW DOCUMENTS](#)[BACK](#)

Attached Document(s)

1.



vii. You can click the **Instalment Calendar** hyperlink to view the instalment calendar of the taxpayer.

## DEMAND AND RECOVERY SUMMARY

## DEMAND AND RECOVERY SUMMARY

GSTIN/Temporary ID: 18AJIP1572EAZB

Name of Taxpayer: ANGAD JASBIRSINGH  
ARORA

Demand ID: ZA181018000001G

Demand Order No.: ZA181018000001G

Date of Order: 01/10/2018

Date of Service of Order: 01/10/2018

	Type of Transaction (DR) / (CR) / (RD) / (RF)	Amount debited/credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State/UT Tax	CESS	Total	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
		0	0	0	0	0	0	0	0	0	0
	DR	30	0	0	0	30	30	0	0	0	30
	CR	8	0	0	0	8	22	0	0	0	22
	CR	4	0	0	0	4	18	0	0	0	18
		0	0	0	0	0	18	0	0	0	18

[Instalment Calendar](#)[VIEW DOCUMENTS](#)[BACK](#)

viii. The Instalment Calendar page is displayed.

Dashboard	MIS ▾	Services ▾	Help ▾	Grievances	Refund ▾	Statutory Functions ▾	
-----------	-------	------------	--------	------------	----------	-----------------------	--

Dashboard > Instalment Calendar 🔍 En

### Instalment Calendar

**GSTIN/Temporary ID:** 18AJIPA1572EAZB     
**Name of Taxpayer:** ANGAD JASBIRSINGH ARORA     
**Demand ID:** ZA181018000001G

**Date of Application:** 29 October 2018     
**Payment Start Month:** November 2018     
**Payment Status:** Active

**Number of Instalments:** 5

Demand Outstanding Balance as per Order				
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
30	0	0	0	30

Expected Monthly Instalment				
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
6	0	0	0	6

Instalment Calendar							
#	Month	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)	Status
1	November 2018	12	0	0	0	12	Paid
		0	0	0	0	0	Pending
2	December 2018	0	0	0	0	0	Expected
3	January 2019	6	0	0	0	6	Expected
4	February 2019	6	0	0	0	6	Expected
5	March 2019	6	0	0	0	6	Expected

**Note:** Payments done after 'Date of Application' will be considered towards Instalment Amount.

BACK

ix. Click the major head hyperlink to view minor head details.

Dashboard
MIS
Services
Help
Grievances
Refund
Statutory Functions

Dashboard > Instalment Calendar

### Instalment Calendar

GSTIN/Temporary ID: 18AJIPA1572EABZ
Name of Taxpayer: ANGAD JASBIRSINGH ARORA
Demand ID: ZA181018000001G

Date of Application: 29 October 2018
Payment Start Month: November 2018
Payment Status: Active

Number of Instalments: 5

Demand Outstanding Balance as per Order				
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
30	0	0	0	30

Expected Monthly Instalment				
Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)
6	0	0	0	6

Instalment Calendar							
#	Month	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)	Status
1	November 2018	12	0	0	0	12	Paid
		0	0	0	0	0	Pending
2	December 2018	0	0	0	0	0	Expected
3	January 2019	6	0	0	0	6	Expected
4	February 2019	6	0	0	0	6	Expected
5	March 2019	6	0	0	0	6	Expected

**Note:** Payments done after 'Date of Application' will be considered towards Instalment Amount.

BACK

- x. The details are displayed.
- xi. Click the **Close** button.

Integrated Tax (₹)



Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Other (₹)	Total (₹)
10	2	0	0	0	12

# Manual > Review Entry in Demand & Collection Register

## How can I review entry in DCR?

To review entry in DCR, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Senior Recovery Officer's Dashboard is displayed. Click on the **DCR** tab.

The screenshot shows the GST Portal dashboard for a Senior Recovery Officer. The top navigation bar includes links for Dashboard, Registration, Payments, MIS, Services, Help, Grievances, Refund, and Statutory Functions. The main content area has a 'Dashboard' header and a language selector set to 'English'. Below the header, there are two tabs: 'Registration' (with a count of 6) and 'DCR' (with a count of 4, highlighted with a red border). The 'DCR' tab is selected, showing a list of pending entries: 'Application for Registration' (0), 'Application for Enrolment' (0), 'Application for Amendment' (0), 'Application for Surrender' (0), 'Cancellation proceedings of Registration' (0), and 'Application of Enrolment as GSTP' (3). On the right side, there is an 'Alerts' section with three notifications: 'Certificate Generated' (22 hours ago), 'Certificate Generated' (23 hours ago), and 'Approved New Registration Application' (23 hours ago), along with a 'View All' link.

4. This tab shows all the DCRs pending with tax official for review. Click on the **Review DCR entries received** link to view the list of DCRs that needs to be reviewed.

This screenshot shows the same dashboard as the previous one, but with the 'Review DCR entries received' link highlighted with a red border. The link is located below the 'DCR' tab, which now shows a count of 4. The 'Registration' tab still shows a count of 6. The 'Alerts' section on the right remains the same, showing three notifications and a 'View All' link.

5. Click the **Reference no.** link to view the DCR.

DashboardRegistrationPaymentsMISServicesHelpGrievancesRefundStatutory Functions

DashboardEnglish

6Registration

4DCR

4Review DCR entries received

Reference no.	Date of Submission	Order Date	Order no.	Demand ID	Status
<a href="#">XA070618000016Z</a>	11/06/2018	01/06/2018	OrderCheckUA		Pending for approval
<a href="#">XA070618000019T</a>	11/06/2018	01/06/2018	DSCNid123127342fg		Pending for approval
<a href="#">XA0706180000226</a>	11/06/2018	01/06/2018	DSCNid123127q33		Pending for approval
<a href="#">XA0706180000250</a>	11/06/2018	01/06/2018	OredCheck90023		Pending for approval

Alerts

Certificate Generated22 hours ago

Certificate Generated23 hours ago

Approved New Registration Application23 hours ago

View All

6. The **DCR Entry for Review** page is displayed. You can either Approve, Reject, Modify or Cancel the DCR.

Goods and Services Tax

Nurul MOHAMADBHAI SAIYED

Delhi, Delhi

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0

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DCR Entry for Review

English

Quick Links

View DCR

DCR Entry for Review

APPROVE

REJECT

MODIFY

CANCEL

Reference No.:

XA070618000016Z

GSTIN/Temporary ID

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period

From

APR

1967

To

APR

2017

Order No.

OrderCheckUA

Order Date

01/06/2018

Date of Service of Order

04/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand

Recovery Initiated

Earlier Law

State VAT

Section

Section123

Major Head

SGST/UTGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
234234.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

ADD

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
234,234.00	0.00	0.00	

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recover

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Top

Click each link to more about the same.

[APPROVE DCR](#)

[REJECT DCR](#)

[MODIFY DCR](#)

[CANCEL DCR](#)

**APPROVE DCR**

a. Click the **APPROVE** button to approve the DCR.

Goods and Services Tax

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Nurul MOHAMADBHAI SAIYED

Delhi, Delhi

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DCR Entry for Review

Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA070618000016Z

GSTIN/Temporary ID

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period

From

APR

1967

To

APR

2017

Order No.

OrderCheckUA

Order Date

01/06/2018

Date of Service of Order

04/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand

Recovery Initiated

Earlier Law

State VAT

Section

Section123

Major Head

SGST/UTGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
234234.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

ADD

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
234,234.00	0.00	0.00	

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recover

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Top

b. Click the **YES** button.



## Approval


Are you sure you want to approve the demand?

c. Click the **ISSUE WITH DSC** button.

Dashboard > Submit Application

English

Reference No.	Order Communication Date	GSTIN/Temporary ID
XA070618000016Z	04/06/2018	07AJIPA1572EL5S



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Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

d. A success message is displayed that Demand is approved and Demand ID is generated. Click the **CANCEL** button to go to Dashboard.



Success Demand is approved and Demand ID IB0706180000011 is generated.

## Quick Links

[View DCR](#)

## DCR Entry for Review

• indicates mandatory fields

[APPROVE](#)[REJECT](#)[MODIFY](#)[CANCEL](#)

Reference No.: XA070618000016Z

GSTIN/Temporary ID \*

07AJIPA1572EL5S

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period \*

From

APR

1967

To

APR

2017

Order No. \*

OrderCheckUA

Order Date \*

01/06/2018

Date of Service of Order \*

04/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand \*

Recovery Initiated

Earlier Law \*

State VAT

Section \*

Section123

Major Head \*

SGST/UTGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
234234.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

[ADD](#)

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
234,234.00	0.00	0.00	

Recovery to be initiated immediately \*

Yes

Reason

Mention Reason for not recover

## REJECT DCR

- a. Click the **REJECT** button to reject the DCR.

Goods and Services Tax

Nurul MOHAMADBHAI SAIYED

Delhi, Delhi

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DCR Entry for Review

APPROVE

REJECT

MODIFY

CANCEL

Reference No.:

XA070618000019T

GSTIN/Temporary ID

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period

From

OCT

1964

To

SEP

2016

Order No.

DSCNid123127342fg

Order Date

01/06/2018

Date of Service of Order

10/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand

Demand Created

Earlier Law

Duties of Excise (Medicinal and Toilet Preparatio

Section

Section123ulo

Major Head

CGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
45.00	55.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

ADD

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
45.00	55.00	0.00	

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recover

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Top

b. In the **Reason for Rejection/Modification** field, enter the reason for rejection.

[Quick Links](#)[View DCR](#)

## DCR Entry for Review

\* Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA070618000019T

GSTIN/Temporary ID \*

07AJIPA1572EL5S

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period \*

From

OCT

1964

To

SEP

2016

Order No. \*

DSCNid123127342fg

Order Date \*

01/06/2018

Date of Service of Order \*

10/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand \*

Demand Created

Earlier Law \*

Duties of Excise (Medicinal and Toilet Preparatio

Section \*

Section123ulo

Major Head \*

CGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
45.00	55.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

ADD

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
45.00	55.00	0.00	

Recovery to be initiated immediately \*

Yes

Reason

Mention Reason for not recover

Reason for Rejection/Modification \*

c. Click the **REJECT** button to reject the DCR.



Quick Links

View DCR

## DCR Entry for Review

Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA070618000019T

GSTIN/Temporary ID \*

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period \*

From

OCT

1964

To

SEP

2016

Order No. \*

DSCNid123127342fg

Order Date \*

01/06/2018

Date of Service of Order \*

10/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand \*

Demand Created

Earlier Law \*

Duties of Excise (Medicinal and Toilet Preparatio

Section \*

Section123ulo

Major Head \*

CGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
45.00	55.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

ADD

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
45.00	55.00	0.00	

Recovery to be initiated immediately \*

Yes


Reason

Mention Reason for not recover

Reason for Rejection/Modification \*

GSTIN is mentioned wrong

d. Click the **YES** button.



## Approval


Are you sure you want to Reject?

e. Click the **ISSUE WITH DSC** button.

Dashboard > Submit Application

English

Reference No.	Order Communication Date	GSTIN/Temporary ID
XA070618000019T	10/06/2018	07AJIPA1572EL5S



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

f. A success message is displayed that Reference ID is rejected. Click the **CANCEL** button to go to Dashboard.



**Done!** Reference ID XA070618000019T is rejected.

## Quick Links

[View DCR](#)

## DCR Entry for Review

• indicates mandatory fields

[APPROVE](#)[REJECT](#)[MODIFY](#)[CANCEL](#)

Reference No.: XA070618000019T

GSTIN/Temporary ID •

07AJIPA1572EL5S

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period •

From

OCT

1964

To

SEP

2016

Order No. •

DSCNid123127342fg

Order Date •

01/06/2018

Date of Service of Order •

10/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand •

Demand Created

Earlier Law •

Duties of Excise (Medicinal and Toilet Preparatio

Section •

Section123ulo

Major Head •

CGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
45.00	55.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

[ADD](#)

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
45.00	55.00	0.00	

Recovery to be initiated immediately •

Select

Reason

Mention Reason for not recover

Reason for Rejection/Modification •

GSTIN is mentioned wrong

## MODIFY DCR

- a. Click the **MODIFY** button to modify the DCR, if you want to modify any entry.



Quick Links

View DCR

## DCR Entry for Review

Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA0706180000226

GSTIN/Temporary ID \*

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period \*

From

MAR

2014

To

MAY

2017

Order No. \*

DSCNid123127q33

Order Date \*

01/06/2018

Date of Service of Order \*

04/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand \*

Demand Created

Earlier Law \*

Central Excise duty

Section \*

Section123343

Major Head \*

CGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
23423.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

ADD

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
23,423.00	0.00	0.00	

Recovery to be initiated immediately \*

Yes

Reason

Mention Reason for not recover

b. You can edit the fields like Order No., Order Date, Date of Service of Order etc. highlighted in the screenshot below. In the **Reason for Rejection/Modification** field, enter the reason for modification.



Quick Links

View DCR

## DCR Entry for Review

Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA0706180000226

GSTIN/Temporary ID \*

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period \*

From

MAR

2014

To

MAY

2017

Order No. \*

DSCNid123127q33

Order Date \*

01/06/2018

Date of Service of Order \*

04/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand \*

Demand Created

Earlier Law \*

Central Excise duty

Section \*

Section123343

Major Head \*

CGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
23423.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

ADD

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
23,423.00	0.00	0.00	

Recovery to be initiated immediately \*

Yes

Reason

Mention Reason for not recover

Reason for Rejection/Modification \*

Choose File No file chosen

File should be in PDF/ JPEG format

Maximum 4 files of 5 MB each allowed

c. After making the changes, click the **APPROVE** button.



Quick Links

View DCR

## DCR Entry for Review

Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA0706180000226

GSTIN/Temporary ID \*

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period \*

From

MAR

2014

To

MAY

2017

Order No. \*

DSCNid123127q33

Order Date \*

01/06/2018

Date of Service of Order \*

04/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand \*

Demand Created

Earlier Law \*

Central Excise duty

Section \*

12341

Major Head \*

CGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
23423.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

ADD

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
23,423.00	0.00	0.00	

Recovery to be initiated immediately \*

Yes

Reason

Mention Reason for not recover

Reason for Rejection/Modification \*


Modified the Section number

Choose File No file chosen

File should be in PDF/ JPEG format

Maximum 4 files of 5 MB each allowed

d. Click the **YES** button.



## Approval


Are you sure you want to approve the demand?

e. Click the **ISSUE WITH DSC** button.

Dashboard > Submit Application

English

Reference No.	Order Communication Date	GSTIN/Temporary ID
XA0706180000226	04/06/2018	07AJIPA1572EL5S



## Warning

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- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

d. A success message is displayed that Demand is approved and Demand ID is generated. Click the **CANCEL** button to go to Dashboard.



Success! Demand is approved and Demand ID IB0706180000012 is generated.

## Quick Links

[View DCR](#)

## DCR Entry for Review

• indicates mandatory fields

[APPROVE](#)[REJECT](#)[MODIFY](#)[CANCEL](#)

Reference No.: XA0706180000226

GSTIN/Temporary ID •

07AJIPA1572EL5S

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period •

From

MAR

2014

To

MAY

2017

Order No. •

DSCNid123127q33

Order Date •

01/06/2018

Date of Service of Order •

04/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand •

Demand Created

Earlier Law •

Central Excise duty

Section •

12341

Major Head •

CGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
23423.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

[ADD](#)

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
23,423.00	0.00	0.00	

Recovery to be initiated immediately •

Yes

Reason

Mention Reason for not recover

Reason for Rejection/Modification •

Modified the Section number

## CANCEL DCR

- a. Click the **CANCEL** button to go back to the DCR Dashboard.

[Quick Links](#)[View DCR](#)

## DCR Entry for Review

\* Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA070618000016Z

GSTIN/Temporary ID \*

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Mobile Number

9744367445

Tax Period/ Demand belongs to Financial Period \*

From

APR

1967

To

APR

2017

Order No. \*

OrderCheckUA

Order Date \*

01/06/2018

Date of Service of Order \*

04/06/2018

Authority who passed the Order

Nidhi Rajendran

Status of Demand \*

Recovery Initiated

Earlier Law \*

State VAT

Section \*

Section123

Major Head \*

SGST/UTGST

Amount Confirmed in the order

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
234234.00	0.00	0.00	

Amount Deposited by Taxpayer / Recovered upto this stage

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
0.00	0.00	0.00	

ADD

Amount Pending for Recovery

Tax (₹)	Interest as per Order (₹)	Penalty (₹)	Fees (₹)
234,234.00	0.00	0.00	

Recovery to be initiated immediately \*

Yes

Reason

Mention Reason for not recover

# Manual > Update Demand & Collection Register for Earlier Laws

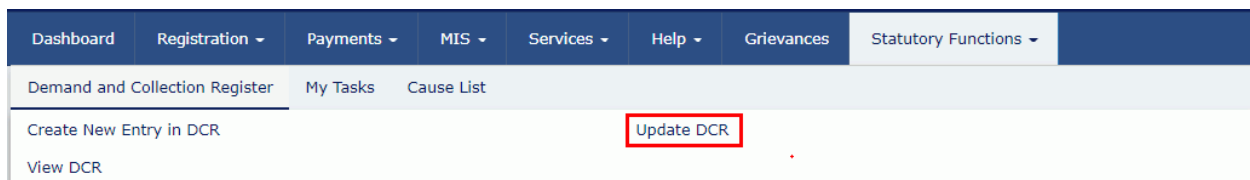
A. [Update Entry in DCR](#)

B. [Review Entry in DCR](#)

## A. How can I update entry in DCR for Earlier Laws?

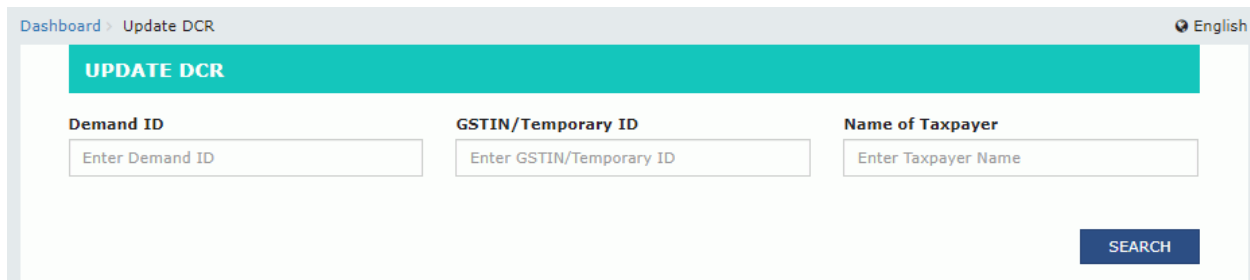
To update entry in DCR for Earlier Laws, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Demand and Collection Register > Update DCR** option.



The screenshot shows the 'Statutory Functions' dropdown menu in the GST Portal. The menu is open, displaying options: 'Demand and Collection Register', 'My Tasks', and 'Cause List'. The 'Demand and Collection Register' option is selected, and its sub-menu is visible, showing 'Create New Entry in DCR' and 'Update DCR'. The 'Update DCR' option is highlighted with a red rectangular box.

The **UPDATE DCR** page is displayed.



The screenshot shows the 'UPDATE DCR' page in the GST Portal. The page has a teal header with the text 'UPDATE DCR'. Below the header, there are three input fields for searching: 'Demand ID', 'GSTIN/Temporary ID', and 'Name of Taxpayer'. Each field has a placeholder text: 'Enter Demand ID', 'Enter GSTIN/Temporary ID', and 'Enter Taxpayer Name' respectively. A blue 'SEARCH' button is located at the bottom right of the page.

4. You can search the demand either by entering **Demand ID/ GSTIN/Temporary ID/ Name of taxpayer**.
  5. Click the **SEARCH** button.
- The search results are displayed.
6. Click the **Demand ID** link to view the details of demand.

## UPDATE DCR

Demand ID

IB2305180000001

GSTIN/Temporary ID

Name of Taxpayer

Enter Taxpayer Name

SEARCH

[List of Orders created](#) (Total Records: 1)

Demand ID	Date of Demand Order	GSTIN/Temporary ID	Name of Taxpayer	Mobile No.	Tax Period (From - To)	Section/
IB2305180000001	27/03/2017	23AJIPA1572E32M	ANGAD JASBIRSINGH ARORA	8789745345	JAN-2016 To MAR-2017	SEC0001/001/0

7. The **UPDATE DCR - EARLIER LAWS** page is displayed.

Goods and Services Tax

Test BOMadhyapradesh

Madhya Pradesh, Madhya Pradesh

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Update DCR

Update DCR - Earlier Laws

English

UPDATE DCR - EARLIER LAWS

GSTIN/Temporary ID

23AJIPA1572E32M

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Demand ID

1B2305180000001

• Indicates mandatory fields

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)
Demand Created	1,000.00	0.00	0.00	0

Update of Status for View DCR

Appeal filed at High Court

Details	Credit / Debit	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Others (₹)	Total (₹)	Date of Payment

Notes: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)
1,000.00	0.00	0.00	

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

Choose File

No file chosen

File should be in PDF/ JPEG format

Maximum 4 files of 5 MB each allowed

SUBMIT

CANCEL

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Top

8. Select the Status for View DCR from the **Updation of Status for View DCR** drop-down list.

#### Updation of Status for View DCR •

Recovery Initiated ▼
Demand Created
<b>Recovery Initiated</b>
First Appeal Admitted
Recovery Initiated / resumed after First Appeal
Appeal accepted by Tribunal
Recovery initiated / resumed after Tribunal Order
Appeal filed at High Court
Stay granted by High Court
Recovery initiated / resumed after High Court Order
Appeal filed at Supreme Court
Stay granted by Supreme Court
Recovery initiated / resumed after Supreme Court Order
Demand Settled

9. Click the **ADD** button and enter the details.

Goods and Services Tax

Test BOMadhyapradesh

Madhya Pradesh, Madhya Pradesh

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Update DCR

Update DCR - Earlier Laws

English

UPDATE DCR - EARLIER LAWS

GSTIN/Temporary ID

23AJIPA1572E32M

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Demand ID

1B2305180000001

• Indicates mandatory fields

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)
Demand Created	1,000.00	0.00	0.00	0

Update of Status for View DCR

Appeal Filed at High Court

Details	Credit / Debit	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Others (₹)	Total (₹)	Date of Payment

Notes: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)
1,000.00	0.00	0.00	

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

Choose File

No file chosen

File should be in PDF/ JPEG format

Maximum 4 files of 5 MB each allowed

SUBMIT

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10. Select the details from the drop-down list.

**Details**

Select ▼

- Select
- Addition/Reduction - Remand Back
- Addition/ Reduction - Rectification - Adjudication
- Addition/ Reduction - Revision
- Addition/ Reduction - First Appeal
- Addition/ Reduction - Tribunal
- Addition/ Reduction High Court
- Addition/ Reduction - Supreme Court
- Deduction from Refund
- Amount recovered
- Others

11. You can select “CR” for any amount recovered from taxpayer and “DR” for any increase in demand amount.

**Credit / Debit**

Select ▼

- Select
- CR
- DR


12. Enter the Tax and Interest details and use the scroll bar to move right to enter other details.










**Goods and Services Tax**

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A<sup>-</sup>

Test BOMadhyapradesh v  
Madhya Pradesh, Madhya Pradesh

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Dashboard
UPDATE DCR - EARLIER LAWS
English

**Quick Links**  
Create New Entry in DCR  
Update DCR  
View DCR

Success! Demand is updated and Reference ID XA230618000042A is generated.

**UPDATE DCR - EARLIER LAWS**

GSTIN/Temporary ID  
23AJIPA1572E32M

Name of Taxpayer  
ANGAD JASBIRSINGH ARORA

Demand ID  
IB23051800000001

**Demand**

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Others (₹)	Total (₹)
Demand Created	1,000.00	0.00	0.00	0.00	0.00	1,000.00

**Updation of Status for View DCR**  
Appeal filed at High Court

Details	Credit / Debit	Tax (₹)	Interest (₹)
Addition/ Reduction - First Appeal	CR	500.00	0.00

ADD

**Amount Pending for Recovery**

Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Others (₹)	Total (₹)
500.00	0.00	0.00	0.00	0.00	500.00

Recovery to be initiated immediately
Yes
Reason

CANCEL

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Top

## B. How can I review entry in DCR?

To review entry in DCR, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal as a Senior Recovery Officer.
3. The Senior Recovery Officer's Dashboard is displayed. Click on the **DCR** tab.

Dashboard | Registration ▾ | Payments ▾ | MIS ▾ | Services ▾ | Help ▾ | Grievances | Refund ▾ | Statutory Functions ▾ | English

Dashboard

6  
Registration

4  
DCR

0 Application for Registration

0 Application for Enrolment

0 Application for Amendment

0 Application for Surrender

0 Cancellation proceedings of Registration

3 Application of Enrolment as GSTP

Alerts

Certificate Generated  
22 hours ago

Certificate Generated  
23 hours ago

Approved New Registration Application  
23 hours ago

[View All](#)

4. This tab shows all the DCRs pending with tax official for review. Click on the **Review DCR entries received** link to view the list of DCRs that needs to be reviewed.

Dashboard | Registration ▾ | Payments ▾ | MIS ▾ | Services ▾ | Help ▾ | Grievances | Refund ▾ | Statutory Functions ▾ | English

Dashboard

6  
Registration

4  
DCR

4 Review DCR entries received

Alerts

Certificate Generated  
22 hours ago

Certificate Generated  
23 hours ago

Approved New Registration Application  
23 hours ago

[View All](#)

5. Click the **Reference no.** link to view the DCR.

Dashboard

English

0Registration

3DCR

3Review DCR entries received

Reference no.	Date of Submission	Order Date	Order no.
<a href="#">XA180618000006X</a>	07/06/2018	06/06/2018	543534
<a href="#">XA0706180000440</a>	14/06/2018	08/04/2018	1234567890
<a href="#">XA180618000008T</a>	14/06/2018	03/04/2018	13124

Alerts

No Latest Alert Available

[View All](#)

6. The **DCR Entry for Review** page is displayed. You can either Approve, Reject, Modify or Cancel the DCR.

Goods and Services Tax

Nurul MOHAMADBHAI SAIYED

Delhi, Delhi

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UPDATE DCR - EARLIER LAWS

English

Quick Links

View DCR

UPDATE DCR - EARLIER LAWS

Indicates mandatory fields

APPROVE REJECT MODIFY CANCEL

Reference No.:

XA0706180000440

GSTIN/Temporary ID

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Demand ID

IB0706180000012

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	23,423.00	0.00	0.00

Update of Status for View DCR

Demand Created

Details	Credit / Debit	Tax (₹)
Payment towards demand against remanded cases	CR	100.00
Addition/Reduction - Remand Back	CR	1.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
23,322.00	0.00	0.00

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

ARN\_RECEIPT\_GST RFD-01\_29GDPS5083K8ZL\_ASSORD.pdf

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**7. Click each link to know more about the same.**

- (i). [APPROVE DCR](#)
- (ii). [REJECT DCR](#)
- (iii). [MODIFY DCR](#)
- (vi). [CANCEL DCR](#)

## 7(i) APPROVE DCR

a. Click the **APPROVE** button to approve the DCR.

**Goods and Services Tax**

Nurul MOHAMADBHAI SAIYED ~  
Delhi, Delhi

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[Dashboard](#) [Registration](#) [Payments](#) [MIS](#) [Services](#) [Help](#) [Grievances](#) [Refund](#) [Statutory Functions](#)

[Dashboard](#) > [UPDATE DCR - EARLIER LAWS](#) English

[Quick Links](#)  
[View DCR](#)

### UPDATE DCR - EARLIER LAWS

• Indicates mandatory fields

[APPROVE](#) [REJECT](#) [MODIFY](#) [CANCEL](#)

Reference No.: XA0706180000440

GSTIN/Temporary ID  
07AJIP1572EL5S

Name of Taxpayer  
ANGAD JASBIRSINGH ARORA

Demand ID  
IB0706180000012

**Demand**

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	23,423.00	0.00	0.00

Update of Status for View DCR\*

Demand Created

Details*	Credit / Debit*	Tax (₹)
Payment towards demand against remanded cases	CR	100.00
Addition/Reduction - Remand Back	CR	1.00

**Note:** Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount. [ADD](#)

**Amount Pending for Recovery**


Tax (₹)	Interest (₹)	Penalty (₹)
23,322.00	0.00	0.00

Recovery to be initiated immediately\* 

Yes

 Reason 

Mention Reason for not recovering the amount

 [ARN\\_RECEIPT\\_GST RFD-01\\_29GDDPS5083K8ZL\\_ASSORD.pdf](#)

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Site Last Updated on 06/11/2016 01:45 AM

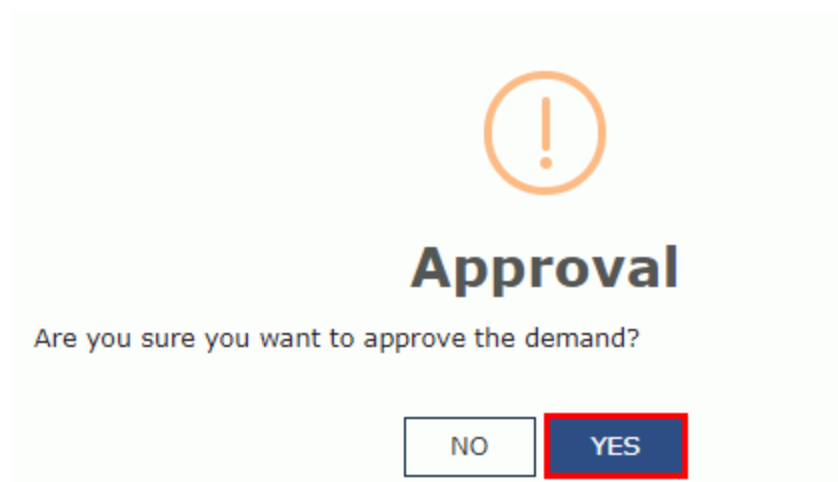
Designed & Developed by GSTN

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Top

b. Click the **YES** button.



c. Click the **SUBMIT WITH DSC** button.

[Dashboard](#) > [Submit Application](#)English

Reference No.	Demand ID	GSTIN/Temporary ID
XA0706180000440	IB0706180000012	07AJIPA1572EL5S

### Warning

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[Facing problem using DSC? Click here for help](#)

ISSUE WITH DSC

d. A success message is displayed that Demand is updated. Click the **CANCEL** button to go to Dashboard.

Goods and Services Tax

Nurul MOHAMADBHAI SAIYED

Delhi, Delhi

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UPDATE DCR - EARLIER LAWS

English

Success! Demand ID IB0706180000012 is updated.

Quick Links

View DCR

UPDATE DCR - EARLIER LAWS

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA0706180000440

GSTIN/Temporary ID

Name of Taxpayer

Demand ID

07AJIPA1572EL5S

ANGAD JASBIRSINGH ARORA

IB0706180000012

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	23,423.00	0.00	0.00

Update of Status for View DCR

Demand Created

Details	Credit / Debit	Tax (₹)
Payment towards demand against remanded cases	CR	100.00
Payment towards demand against remanded cases	CR	1.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
23,322.00	0.00	0.00

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

ARN\_RECEIPT\_GST RFD-01\_29GDDPS5083K8ZL\_ASSORD.pdf

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Top

## 7(ii) REJECT DCR

a. Click the **REJECT** button to reject the DCR.

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A<sup>-</sup>

V Deeksha Sindhuri

Delhi, Delhi

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UPDATE DCR - EARLIER LAWS

English

Quick Links

View DCR

UPDATE DCR - EARLIER LAWS

Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA0706180000325

GSTIN/Temporary ID

Name of Taxpayer

Demand ID

07AJIP1572EL5S

ANGAD JASBIRSINGH ARORA

IB0706180000010

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	34.00	0.00	0.00

Update of Status for View DCR

Demand Created

Details	Credit / Debit	Tax (₹)
Addition/Reduction - Remand Back	CR	10.00
Addition/Reduction - Remand Back	CR	10.00
Addition/Reduction - Remand Back	DR	20.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
34.00	0.00	0.00

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

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Site Last Updated on 06/11/2016 01:45 AM

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b. In the **Reason for Rejection/Modification** field, enter the reason for rejection.

Goods and Services Tax

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A<sup>+</sup> A<sup>-</sup>

V Deeksha Sindhuri

Delhi, Delhi

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UPDATE DCR - EARLIER LAWS

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Quick Links

View DCR

UPDATE DCR - EARLIER LAWS

Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA0706180000325

GSTIN/Temporary ID

Name of Taxpayer

Demand ID

07AJIP1572EL5S

ANGAD JASBIRSINGH ARORA

IB0706180000010

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	34.00	0.00	0.00

Update of Status for View DCR

Demand Created

Details	Credit / Debit	Tax (₹)
Addition/Reduction - Remand Back	CR	10.00
Addition/Reduction - Remand Back	CR	10.00
Addition/Reduction - Remand Back	DR	20.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
34.00	0.00	0.00

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

Reason for Rejection/Modification

© 2016-17 Goods and Services Tax Network

Site Last Updated on 06/11/2016 01:45 AM

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Click Here to Report a Problem or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

c. Click the **REJECT** button to reject the DCR.

Goods and Services Tax

Skip to Main Content

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V Deeksha Sindhuri

Delhi, Delhi

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UPDATE DCR - EARLIER LAWS

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Quick Links

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UPDATE DCR - EARLIER LAWS

Indicates mandatory fields

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA0706180000325

GSTIN/Temporary ID

Name of Taxpayer

Demand ID

07AJIP1572EL5S

ANGAD JASBIRSINGH ARORA

IB0706180000010

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	34.00	0.00	0.00

Update of Status for View DCR

Demand Created

Details	Credit / Debit	Tax (₹)
Addition/Reduction - Remand Back	CR	10.00
Addition/Reduction - Remand Back	CR	10.00
Addition/Reduction - Remand Back	DR	20.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
34.00	0.00	0.00

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

Reason for Rejection/Modification

Demand to be rejected as the demand is

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Top

d. Click the **YES** button.



## Approval


Are you sure you want to Reject?

e. Click the **ISSUE WITH DSC** button.

Dashboard > Submit Application


English

Reference No.	Demand ID	GSTIN/Temporary ID
XA0706180000325	IB0706180000010	07AJIPA1572EL5S



### Warning

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 Facing problem using DSC? [Click here for help](#)

f. A success message is displayed that Reference ID is rejected. Click the **CANCEL** button to go to Dashboard.

Goods and Services Tax

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A<sup>+</sup> A<sup>-</sup>

V Deeksha Sindhuri

Delhi, Delhi

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UPDATE DCR - EARLIER LAWS

English

Done! Reference ID XA0706180000325 is rejected.

Quick Links

View DCR

UPDATE DCR - EARLIER LAWS

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA0706180000325

GSTIN/Temporary ID

Name of Taxpayer

Demand ID

07AJIPA1572EL5S

ANGAD JASBIRSINGH ARORA

IB0706180000010

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	34.00	0.00	0.00

Update of Status for View DCR

Demand Created

Details	Credit / Debit	Tax (₹)
Addition/Reduction - Remand Back	CR	10.00
Addition/Reduction - Remand Back	CR	10.00
Addition/Reduction - Remand Back	DR	20.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
34.00	0.00	0.00

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

Reason for Rejection/Modification

Demand to be rejected as the demand is

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## 7(iii) MODIFY DCR

a. Click the **MODIFY** button to modify the DCR.

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Delhi, Delhi

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UPDATE DCR - EARLIER LAWS

English

Quick Links

View DCR

UPDATE DCR - EARLIER LAWS

Indicates mandatory fields

APPROVE REJECT **MODIFY** CANCEL

Reference No.: XA0706180000440

GSTIN/Temporary ID

Name of Taxpayer

Demand ID

07AJIP1572EL55

ANGAD JASBIRSINGH ARORA

IB0706180000012

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	23,423.00	0.00	0.00

Update of Status for View DCR

Demand Created

Details	Credit / Debit	Tax (₹)
Payment towards demand against remanded cases	CR	100.00
Addition/Reduction - Remand Back	CR	1.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
23,322.00	0.00	0.00

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

ARN\_RECEIPT\_GST RFD-01\_29GDPS5083K8ZL\_ASSORD.pdf

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Top

- Edit the details and In the **Reason for Rejection/Modification** field, enter the reason for modification.
- After making the changes, click the **APPROVE** button.

Goods and Services Tax

Nurul MOHAMADBHAI SAIYED

Delhi, Delhi

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A<sup>+</sup> A<sup>-</sup>

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UPDATE DCR - EARLIER LAWS

English

Quick Links

View DCR

UPDATE DCR - EARLIER LAWS

APPROVE

REJECT

MODIFY

CANCEL

Indicates mandatory fields

Reference No.: XA0706180000440

GSTIN/Temporary ID

07AJIPA1572EL5S

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Demand ID

IB0706180000012

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	23,423.00	0.00	0.00

Update of Status for View DCR\*

Demand Created

Details*	Credit / Debit*	Tax (₹)
Payment towards demand against remanded cases	CR	100.00
Addition/Reduction - Remand Back	CR	1.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
23,322.00	0.00	0.00

Recovery to be initiated immediately\*

Yes

Reason

Mention Reason for not recovering the amount

Reason for Rejection/Modification\*

Choose File

No file chosen

File should be in PDF/ JPEG format

Maximum 4 files of 5 MB each allowed

ARN\_RECEIPT\_GST RFD-01\_29GDDPS5083K8ZL\_ASSORD.pdf

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Top

d. Click the **YES** button.



## Approval


Are you sure you want to approve the demand?

e. Click the **ISSUE WITH DSC** button.

Dashboard > Submit Application


English

Reference No.	Demand ID	GSTIN/Temporary ID
XA0706180000440	IB0706180000012	07AJIPA1572EL5S



### Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

d. A success message is displayed that Demand is updated. Click the **CANCEL** button to go to Dashboard.

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Nurul MOHAMADBHAI SAIYED

Delhi, Delhi

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UPDATE DCR - EARLIER LAWS

English

Success! Demand ID IB0706180000012 is updated.

Quick Links

View DCR

UPDATE DCR - EARLIER LAWS

APPROVE

REJECT

MODIFY

CANCEL

Reference No.: XA0706180000440

GSTIN/Temporary ID

Name of Taxpayer

Demand ID

07AJIPA1572EL5S

ANGAD JASBIRSINGH ARORA

IB0706180000012

Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	23,423.00	0.00	0.00

Update of Status for View DCR

Demand Created

Details	Credit / Debit	Tax (₹)
Payment towards demand against remanded cases	CR	100.00
Payment towards demand against remanded cases	CR	1.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

ADD

Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
23,322.00	0.00	0.00

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount

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Site Last Updated on 06/11/2016 01:45 AM

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## 7(iv) CANCEL DCR

- Click the **CANCEL** button to go back to the DCR Dashboard.

[Quick Links](#)[View DCR](#)

## UPDATE DCR - EARLIER LAWS

• Indicates mandatory fields

[APPROVE](#)[REJECT](#)[MODIFY](#)[CANCEL](#)

Reference No.: XA0706180000440

GSTIN/Temporary ID

07AJIP1572EL55

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Demand ID

IB0706180000012

### Demand

	Tax (₹)	Interest (₹)	Penalty (₹)
Demand Created	23,423.00	0.00	0.00

### Updation of Status for View DCR

Demand Created

Details	Credit / Debit	Tax (₹)
Payment towards demand against remanded cases	CR	100.00
Addition/Reduction - Remand Back	CR	1.00

Note: Please select "CR" for any amount recovered from taxpayer and "DR" for any increase in demand amount.

[ADD](#)

### Amount Pending for Recovery

Tax (₹)	Interest (₹)	Penalty (₹)
23,322.00	0.00	0.00

Recovery to be initiated immediately

Yes

Reason

Mention Reason for not recovering the amount



ARN\_RECEIPT\_GST RFD-01\_29GDPS5083K8ZL\_ASSORD.pdf

# Recovery

## Overview > Recovery

### Processing of Applications for Deferred Payment or Payment in Instalments

- [FAQs](#)
- [Manual](#)

### Initiating Proceedings for Recovery of Taxes from Taxpayer

- [FAQs](#)
- [Manual](#)

### Letter to Liquidator in case of Liquidation of Company

- [FAQs](#)
- [Manual](#)

## Overview > Recovery

### Processing of Applications for Deferred Payment or Payment in Instalments

- [FAQs](#)
- [Manual](#)

### Initiating Proceedings for Recovery of Taxes from Taxpayer

- [FAQs](#)
- [Manual](#)

### Letter to Liquidator in case of Liquidation of Company

- [FAQs](#)
- [Manual](#)

# Processing of Applications for Deferred Payment or Payment in Instalments

## FAQs > Processing of Applications for Deferred Payment or Payment in Instalments

### 1. How are the applications for deferred payment or payment in instalments processed on the GST Portal?

All the application for payment in instalment/deferred payment submitted by the taxpayer will land in the Commissioner's queue. Commissioner, after verifying the form of application for payment in instalment/deferred payment and after getting relevant material information from the recovery officer, shall approve/modify/reject the application. GST Portal allots a number to the approval/rejection order so issued.

### 2. Does the system calculate interest on the instalments/deferred payment automatically?

The system will not calculate interest on the instalments/deferred payment automatically. In case there is any lateral interest, then tax officer may create a demand for same and issue DRC-07.

### 3. What actions take place on the GST Portal once I approve, modify or reject the application?

Once you have accepted, modified or rejected an application for deferred/payment in Instalments, following actions will take place on the GST Portal:

- Approval, Modification or Rejection order will be generated and intimation of issue of order shall be sent via email and SMS to taxpayer.
- Status of ARN shall get updated to 'Rejected' in case of rejection, "Approved" in case of acceptance, and "Application approved with modification" in case of modification.
- Order will be available at the dashboard of taxpayer for view, print and download: **Dashboard > Services > User Services > View Additional Notices/Orders**
- Status of Recovery ID remains the same in case of rejection.
- In case of acceptance or modification:
  - i. DCR will be updated with recovery status as "Deferred Payment/Payment by Instalments" against the Recovery ID and Instalment calendar will be updated (for Payment in Instalment application)
  - ii. An alert for change in Recovery Case status (if any) at the time of approval of Application for Payment in Instalment/Deferred Payment will be sent to assigned Recovery Officer.

#### 4. What happens in case there is no Recovery ID created for a Demand for which payment is pending and I have approved the application for payment in instalment filed by the taxpayer?

In case there is no Recovery ID created for a Demand for which payment is pending and taxpayer files application for payment in instalment and same is approved, then Recovery ID will be generated on the following day of the default in payment by the taxpayer as a consequence of instalment/deferred payment order issued by Commissioner.

#### 5. During the processing of applications for deferred payment or payment in instalments, what all and when the Status changes take place in an ARN/Case ID on the GST Portal?

On the GST Portal, during the processing of applications for deferred payment or payment in instalments, the ARN/Case ID may undergo following Status changes:

1. **Pending for Processing:** When a taxpayer files the application and it is under work item of tax officer
2. **Approved:** When tax officer approves the application
3. **Application approved with modification:** When tax officer approves the application with certain modifications
4. **Rejected:** When tax officer rejects the application

#### 6. Will the interest be calculated by system as part of application for deferred payment/payment in instalment?

Interest will not be calculated by system as part of application for deferred payment/payment in instalment. Instead, if any interest needs to be recovered from taxpayer as part of monthly instalment then tax officer will create separate demand ID which will be paid by taxpayer.

# Manual > Processing of Applications for Deferred Payment or Payment in Instalments

## How can I process applications for deferred payment or payment in instalments?

To process application for deferred payment or payment in instalments, perform following steps:

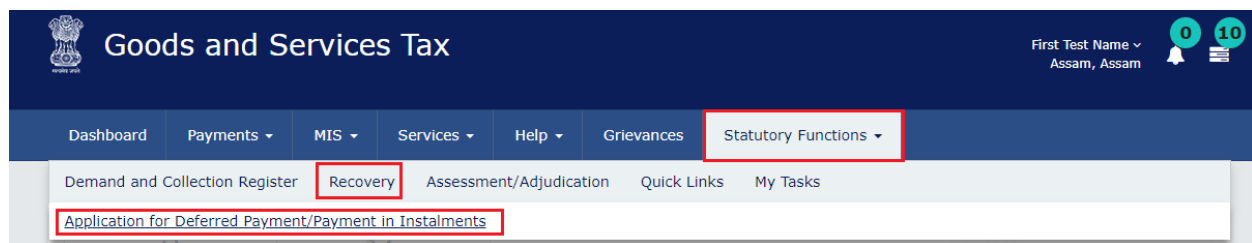
- A. [Search for an already-created ARN/Case ID](#)
- B. Take action using APPLICATIONS tab of Case Details screen: [View Application filed by the taxpayer](#)
- C. Take action using ORDERS tab of Case Details screen: Issue or view [Approval Order](#) or [Modification Order](#) or [Rejection Order](#)

**Click each hyperlink above to know more.**

### A. Search for an already-created ARN/Case ID

To search for a particular ARN/Case ID, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Recovery > Application for Deferred Payment/Payment in Instalments** option.



4. **Application for Deferred Payment/Payment in Instalments** page is displayed. It has two sections. From the top section, you can search for the ARNs/Case IDs and from the section below it, you can open ARNs/Case IDs pending for processing.

Dashboard > Application for Deferred Payment/Payment in Instalments English

### Application Inbox

**ARN**

**GSTIN/Temporary ID**

**Status**

**From Date**

**To Date**

**SEARCH**

### List of Application/Case Reference Numbers (ARNs)

ARN	GSTIN/Temporary ID	Applicant's Name	Date Of Filing	Status
<a href="#">AD1808180000755</a>	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	20/08/2018	Pending for Processing
<a href="#">AD180818000051F</a>	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	14/08/2018	Pending for Processing

4a. To open ARNs/Case IDs pending for processing, click the **ARN** hyperlinks.

Dashboard > Application for Deferred Payment/Payment in Instalments English

### Application Inbox

**ARN**

**GSTIN/Temporary ID**

**Status**

**From Date**

**To Date**

**SEARCH**

### List of Application/Case Reference Numbers (ARNs)

ARN	GSTIN/Temporary ID	Applicant's Name	Date Of Filing	Status
<a href="#">AD1808180000755</a>	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	20/08/2018	Pending for Processing
<a href="#">AD180818000051F</a>	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	14/08/2018	Pending for Processing

4b. To search ARNs, choose any one of the five displayed search fields as your search criteria, enter the required information: **ARN**, **GSTIN**, **Status** (select from the drop-down list) or **From Date** & **To Date**, and click the **SEARCH** button. This will display the search results. Click the **ARN** hyperlink of the case you want to act on.

Dashboard > Application for Deferred Payment/Payment in Instalments English

### Application Inbox

**ARN**

**GSTIN/Temporary ID**

**Status**  

Select
  
Approved
  
Application approved with modification
  
Pending for Processing
  
Rejected

**From Date**

**To Date**

**SEARCH**

List of Application/Case Reference Numbers (ARNs)

ARN	GSTIN/Temporary ID	Applicant's Name	Date Of Filing	Status
AD1808180000755	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	20/08/2018	Pending for Processing
AD180818000051F	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	14/08/2018	Pending for Processing

**Note:** You must enter data in at least one field before clicking **SEARCH**.

- Case Detail** page is displayed. From this page, you can initiate proceedings related to this particular case by operating on the tabs provided at the left-hand side of the page: APPLICATIONS, ORDERS.

Dashboard > Application for Deferred Payment/Payment in Instalments > Case Details English

ARN  
AD1808180000755

GSTIN/UIN/Temporary Id  
18AJIPA1572EABZ

Date of Application/Case Creation  
20/08/2018

Status  
Pending for Processing

APPLICATIONS

ORDERS

Type of Document	Action
Deferred Payment Application	<a href="#">View</a>

**Note 1:** On this page, the APPLICATIONS tab is selected by default.

**Note 2:** Currently, Status of the ARN/Case is "**Pending for Processing**". It will change once you adjudicate on the application and either Accept or Reject the taxpayer's request.

[Go back to the Main Menu](#)

## B. Take action using APPLICATIONS tab of Case Details screen: View Application filed by the taxpayer

To view Application filed by the taxpayer, perform following steps:

1. On the **Case Details** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the application in PDF mode, as filed by taxpayer with all the supporting documents, if attached by taxpayer while filing the application.

Dashboard > Application for Deferred Payment/Payment in Instalments > Case Details English

ARN <b>AD1808180000755</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>20/08/2018</b>	Status <b>Pending for Processing</b>
-------------------------------	--	--	---

<b>APPLICATIONS</b>	<b>Type of Document</b>	<b>Action</b>
ORDERS	Deferred Payment Application	<a href="#">View</a>

2. Click the **View** hyperlink to download and view the application in PDF mode.

[Go back to the Main Menu](#)

## C(1). Approval Order

To issue an approval order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, click the **ORDERS** tab, if not selected by default. This tab will display order issued against the ARN/Case ID. Click **ADD ORDER** to open the drop-down list and select **APPROVAL ORDER**.

Dashboard > Application for Deferred Payment/Payment in Instalments > Case Details English

ARN <b>AD180818000051F</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>14/08/2018</b>	Status <b>Pending for Processing</b>
-------------------------------	--	--	---

<b>APPLICATIONS</b>	<b>ADD ORDER ▾</b>				
<b>ORDERS</b>	<b>APPROVAL ORDER</b>	Number	Type of Order	Date of Order	Issued By
	MODIFICATION ORDER				
	REJECTION ORDER				

2. **APPROVAL ORDER** page is displayed. Most of the fields are auto-populated. Enter the required data in the displayed fields to proceed as mentioned in the following steps. To go back to the previous page, click **BACK**.

ARN  
AD1808180000755GSTIN/UIN/Temporary Id  
18AJ1PA1572EAZBDate of Application/Case Creation  
20/08/2018Status  
Pending for Processing

APPLICATIONS

ORDERS

• indicates mandatory fields

Type of Order : **APPROVAL ORDER**

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Address

105, dfgh, sdfgh, Jorhat, Assam, 785001

Demand ID

ZA180818000145N

Demand Date

17/08/2018

Reference Number of Recovery

NA

Recovery Date

NA

Tax Period(From - To)

Jul 2017 - Aug 2018

Demand Details

	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Tax /Cess	0	15	0	0
Interest	0	454	0	0
Penalty	0	454	0	0
Fees	0	0	0	0
Others	0	0	0	0
<b>Total</b>	0	923	0	0

Due Date

21/08/2018



Order Number •

Order Number

[Generate Order Number](#)

① Click on the link "Generate Order Number" to generate a new Order Number

① Copy the number generated by the system and enter this same number in the Order to be uploaded.

Upload Order •

[Choose File](#)

No file chosen

[Download Template](#)

① Click here to view the steps for converting the filled Word template to PDF file format.

① Only PDF file format is allowed

① Maximum file size for upload is 5MB.

Issued By

First Test Name  
Joint Commissioner

BACK

ISSUE WITH DSC

**Note:** In case the applicant has requested for Monthly installments, the data of **Expected Monthly Instalments** is also displayed and an additional "**Select First Payment Month**" field appears as shown in the image below. Select the radio button against **Current Month** or **Next Month**.

#### Monthly Instalments

Number of Instalments : 10

		Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Expected Monthly Instalment	Tax / Cess	500	100	400	100
	Interest	50	500	500	300
	Penalty	500	500	400	400
	Fees	0	0	0	0
	Others	50	500	300	500
	<b>Total</b>	1,100	1,600	1,600	1,300

#### Select First Payment Month

☒ Current Month
 ☐ Next Month

2a. In the **Order Number** field, click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.

#### Order Number

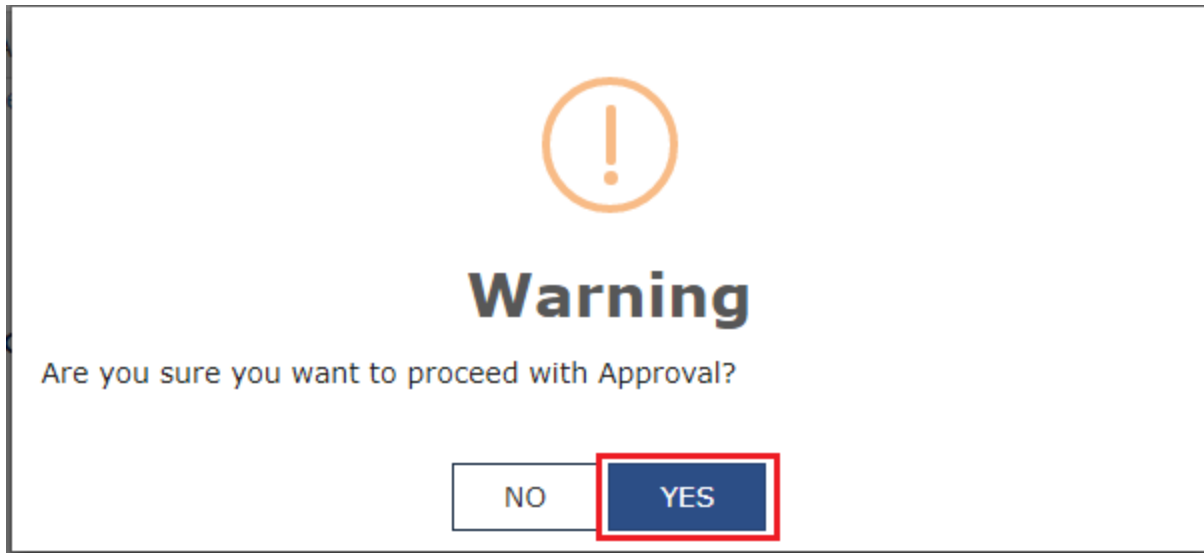
ZA1808180001730

[Generate Order Number](#)

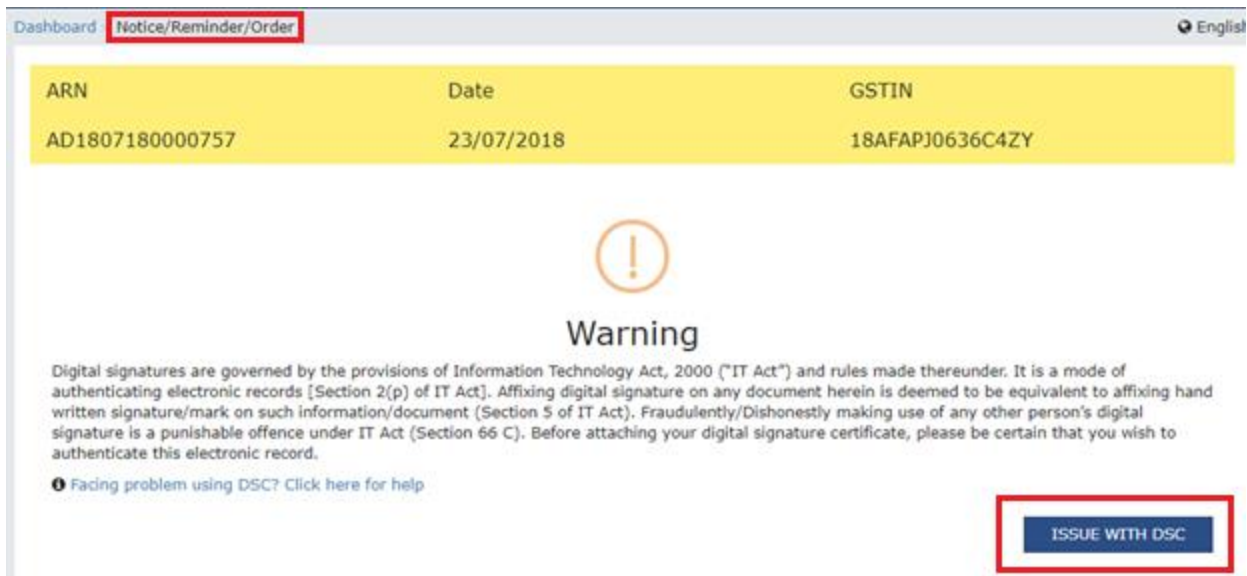
2b. Click **Download Template** to download and manually fill details of Order and then convert it in to PDF format.

2c. Click **Choose File** button to upload the converted PDF.

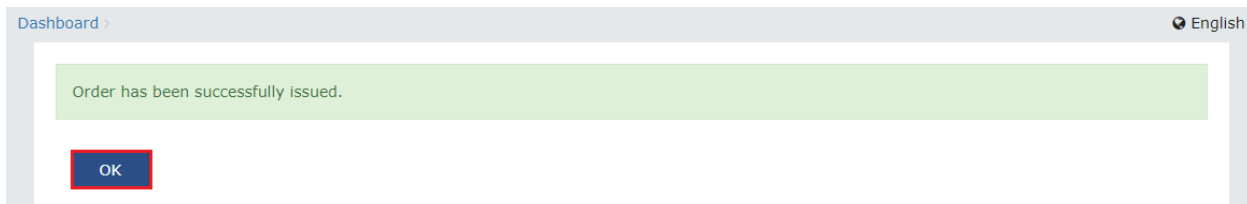
2d. Click the **ISSUE WITH DSC** button. A warning message popup is displayed. Click **YES**.



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page also, click the **ISSUE WITH DSC** button.



4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



5. The updated **ORDERS** tab is displayed, with the record of the issued **Approval Order** and the **Status** updated to "**Approved**".

Dashboard > Application for Deferred Payment/Payment in Instalments > Case Details English

ARN <b>AD1808180010283</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>22/08/2018</b>	Status <b>Approved</b>
-------------------------------	--	--	---------------------------

APPLICATIONS  
**ORDERS**

Order Number	Type of Order	Date of Order	Issued By	Action
ZA180818010027L	Approval Order	22/08/2018	First Test Name	<a href="#">View</a>

6. Additionally, the following actions take place on the GST Portal after the issue of the Order.
7. Intimation of the issue of order is sent to the concerned taxpayer on his/her registered email id and SMS.
8. Dashboard of the Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders**.
- i. DCR will be updated with recovery status as "Deferred Payment/Payment by Instalments" against the Recovery ID and Instalment calendar will be updated (for Payment in Instalment application)
- ii. An alert for change in Recovery Case status (if any) at the time of approval of Application for Payment in Instalment/Deferred Payment will be sent to assigned Recovery Officer.

[Go back to the Main Menu](#)

## C(2). Modification Order

To issue a modification order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, click the **ORDERS** tab, if not selected by default. This tab will display order issued against the ARN/Case ID. Click **ADD ORDER** to open the drop-down list and select **MODIFICATION ORDER**.

Dashboard > Application for Deferred Payment/Payment in Instalments > Case Details English

ARN <b>AD180818000051F</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EABZ</b>	Date of Application/Case Creation <b>14/08/2018</b>	Status <b>Pending for Processing</b>
-------------------------------	--	--	---

APPLICATIONS  
**ORDERS**

**ADD ORDER** ▼  
APPROVAL ORDER  
**MODIFICATION ORDER**  
REJECTION ORDER

Order Number	Type of Order	Date of Order	Issued By	Action
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2. **MODIFICATION ORDER** page is displayed. Most of the fields are auto-populated. Enter the required data in the displayed fields to proceed as mentioned in the following steps. To go back to the previous page, click **BACK**.

ARN  
AD1808180000755GSTIN/UIN/Temporary Id  
18AJIPA1572EABZDate of Application/Case Creation  
20/08/2018Status  
Pending for Processing

APPLICATIONS

ORDERS

• indicates mandatory fields

Type of Order : **MODIFICATION ORDER**

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Address

105, dfgh, sdfgh, Jorhat, Assam, 785001

Demand ID

ZA180818000145N

Demand Date

17/08/2018

Reference Number of Recovery

NA

Recovery Date

NA

Tax Period(From - To)

Jul 2017 - Aug 2018

Demand Details

	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Tax / Cess	0	15	0	0
Interest	0	454	0	0
Penalty	0	454	0	0
Fees	0	0	0	0
Others	0	0	0	0
<b>Total</b>	0	923	0	0

Due Date•

21/08/2018



Order Number•

Order Number

Generate Order Number

1 Click on the link "Generate Order Number" to generate a new Order Number

2 Copy the number generated by the system and enter this same number in the Order to be uploaded.

Upload Order•

Choose File

No file chosen

Download Template

1 Click here to view the steps for converting the filled Word template to PDF file format.

1 Only PDF file format is allowed

2 Maximum file size for upload is 5MB.

Reason for Modification•

Modified

Issued By

First Test Name  
Joint Commissioner

BACK

ISSUE WITH DSC

**Note:** In case the applicant has requested for Monthly installments, the data of **Expected Monthly Instalments** is also displayed and two additional fields appear.

i. In "**Number of Months**", you can modify the number of months and click **CALCULATE**. Updated **Expected Monthly Instalments** based on your chosen number of months will be displayed.

ii. In "**Select First Payment Month**" field, select the radio button against **Current Month** or **Next Month**.

Number of Months

Number of Instalments : 4

		Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Expected Monthly Instalment	Tax /Cess	0	0	0	0
	Interest	19	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Others	0	0	0	0
	<b>Total</b>	19	0	0	0

Select First Payment Month •

☐ Current Month ☐ Next Month

2a. In the **Order Number** field, click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.

Order Number •

ZA1808180001730

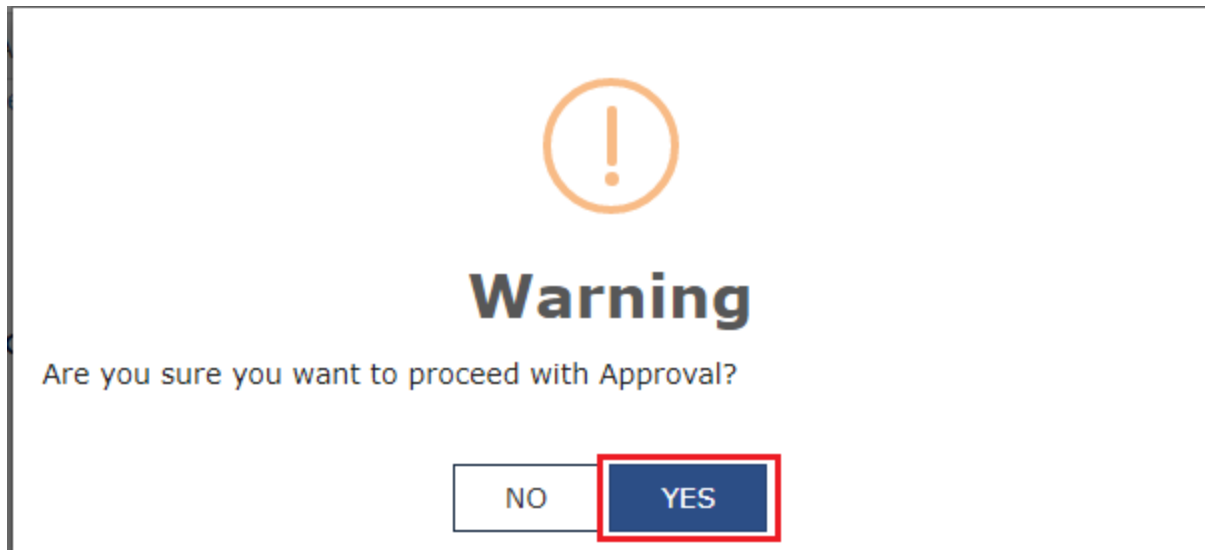
[Generate Order Number](#)

2b. Click **Download Template** to download and manually fill details of Order and then convert it in to PDF format.

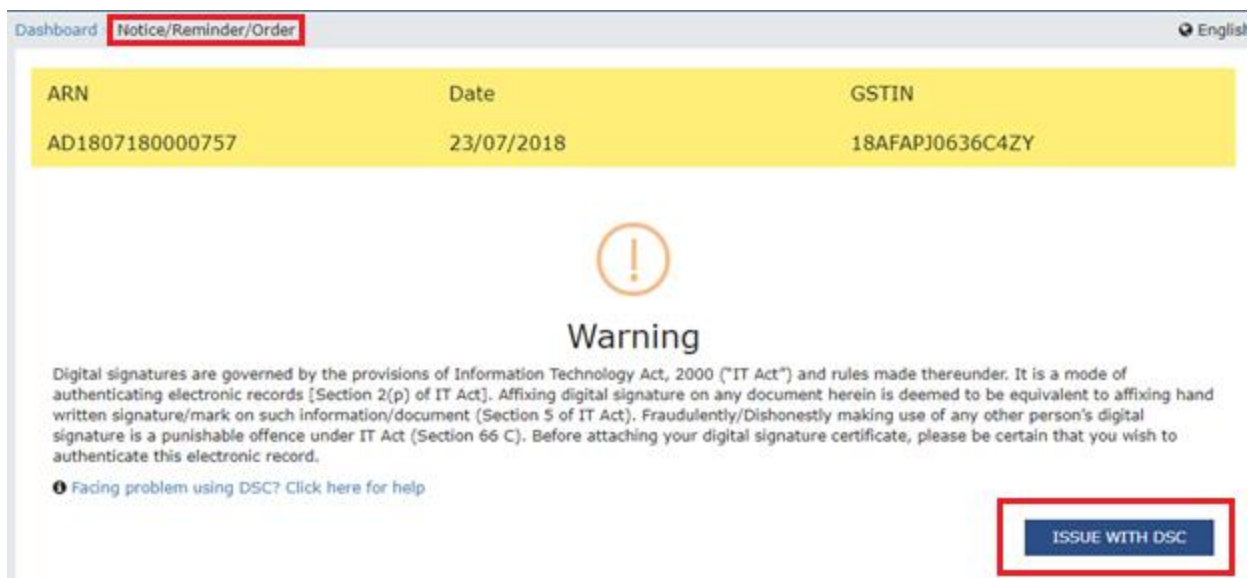
2c. Click **Choose File** button to upload the converted PDF.

2d. In **Reason for Modification** field, enter details of issuing this modification order.

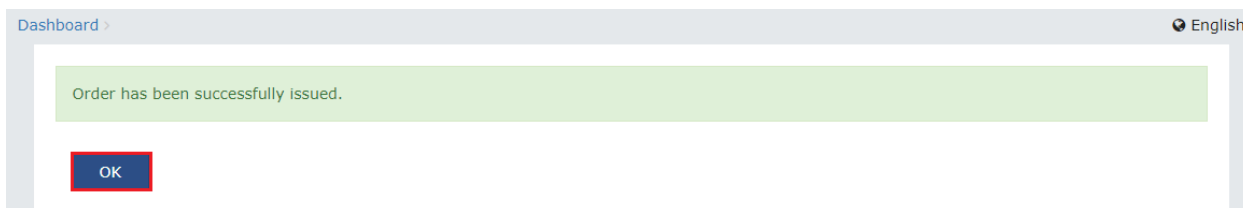
2e. Click the **ISSUE WITH DSC** button. A warning message popup is displayed. Click **YES**.



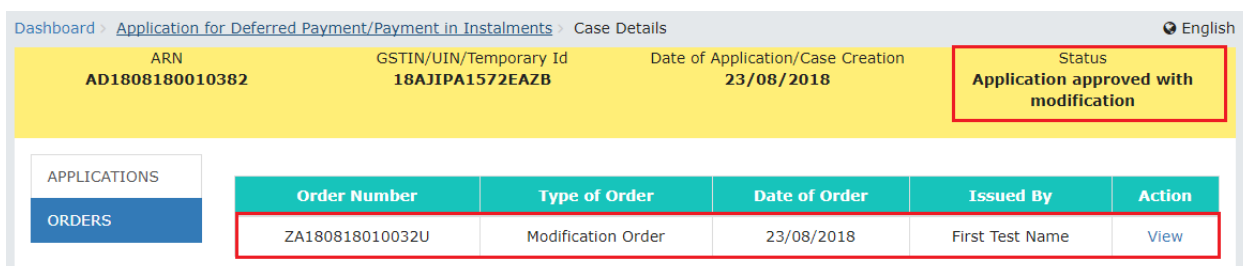
3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page also, click the **ISSUE WITH DSC** button.



4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



5. The updated **ORDERS** tab is displayed, with the record of the issued **Modified Order** and the **Status** updated to "**Application approved with modification**".



6. Additionally, the following actions take place on the GST Portal after the issue of the Order.
  7. Intimation of the issue of order is sent to the concerned taxpayer on his/her registered email id and SMS.
  8. Dashboard of the Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders**.
    - i. DCR will be updated with recovery status as "Deferred Payment/Payment by Instalments" against the Recovery ID and Instalment calendar will be updated (for Payment in Instalment application)
    - ii. An alert for change in Recovery Case status (if any) at the time of approval of Application for Payment in Instalment/Deferred Payment will be sent to assigned Recovery Officer.

[Go back to the Main Menu](#)

### C(3). Rejection Order

To issue a rejection order, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, click the **ORDERS** tab, if not selected by default. This tab will display order issued against the ARN/Case ID. Click **ADD ORDER** to open the drop-down list and select **REJECTION ORDER**.

Dashboard > Application for Deferred Payment/Payment in Instalments > Case Details English

ARN <b>AD180818000051F</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date of Application/Case Creation <b>14/08/2018</b>	Status <b>Pending for Processing</b>
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APPLICATIONS

ORDERS

ADD ORDER ▾

APPROVAL ORDER

MODIFICATION ORDER

REJECTION ORDER

Order Number	Type of Order	Date of Order	Issued By	Action
--------------	---------------	---------------	-----------	--------

2. **REJECTION ORDER** page is displayed. Most of the fields are auto-populated. Enter the required data in the displayed fields to proceed as mentioned in the following steps. To go back to the previous page, click **BACK**.

ARN  
AD1808180000755GSTIN/UIN/Temporary Id  
18AJIPA1572EAZBDate of Application/Case Creation  
20/08/2018Status  
Pending for Processing

APPLICATIONS

ORDERS

• indicates mandatory fields

Type of Order : **REJECTION ORDER**

Name of Taxpayer

ANGAD JASBIRSINGH ARORA

Address

105, dfgh, sdfgh, Jorhat, Assam, 785001

Demand ID

ZA180818000145N

Demand Date

17/08/2018

Reference Number of Recovery

NA

Recovery Date

NA

Tax Period(From - To)

Jul 2017 - Aug 2018

## Demand Details

	Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Tax / Cess	0	15	0	0
Interest	0	454	0	0
Penalty	0	454	0	0
Fees	0	0	0	0
Others	0	0	0	0
<b>Total</b>	0	923	0	0

## Due Date

21/08/2018



Order Number•

Order Number

Generate Order Number



1 Click on the link "Generate Order Number" to generate a new Order Number

2 Copy the number generated by the system and enter this same number in the Order to be uploaded.

Upload Order•

Choose File

No file chosen

[Download Template](#)

1 Click here to view the steps for converting the filled Word template to PDF file format.

1 Only PDF file format is allowed

2 Maximum file size for upload is 5MB.

Reason for Rejection•



The taxable person has already defaulted on payment of any amount under any Act for which the recovery process is on.



The taxable person has not been allowed to make payment in instalments in the preceding financial year under any act.



The amount for which instalment facility is sought is less than twenty-five thousand rupees.



Other Reason

Enter other reason for rejection

Issued By

First Test Name  
Joint Commissioner

**Note:** In case the applicant has requested for Monthly installments, the data of **Expected Monthly Instalments** is also displayed.

#### Monthly Instalments

Number of Instalments : 4

		Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)
Expected Monthly Instalment	Tax / Cess	0	0	0	0
	Interest	19	0	0	0
	Penalty	0	0	0	0
	Fees	0	0	0	0
	Others	0	0	0	0
	<b>Total</b>	19	0	0	0

2a. In the **Order Number** field, click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.

Order Number •

ZA1808180001730

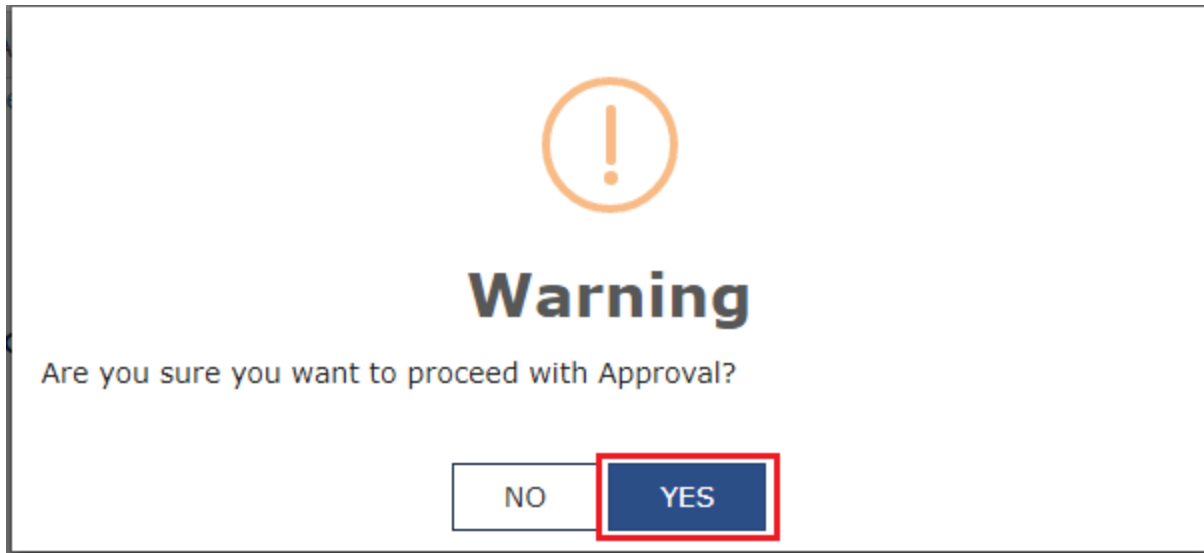
[Generate Order Number](#)

2b. Click **Download Template** to download and manually fill details of Order and then convert it in to PDF format.

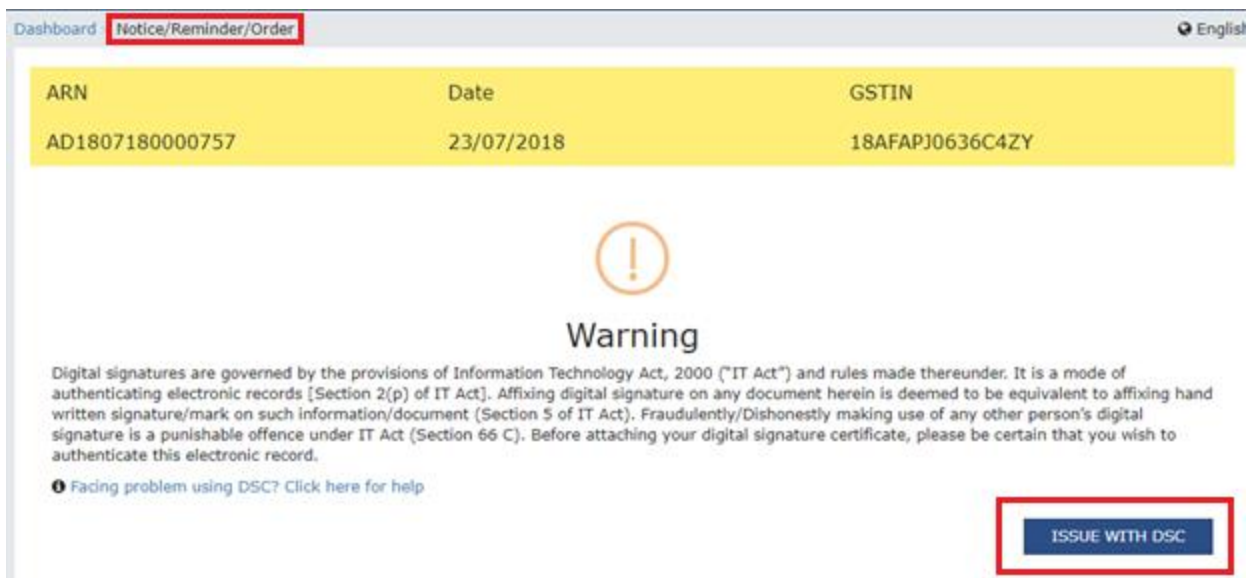
2c. Click **Choose File** button to upload the converted PDF.

2d. In **Reason for Rejection** field, select one of the displayed radio buttons against the reason of issuing this rejection order. If you select the radio button against **Others**, also give brief description of the reason.

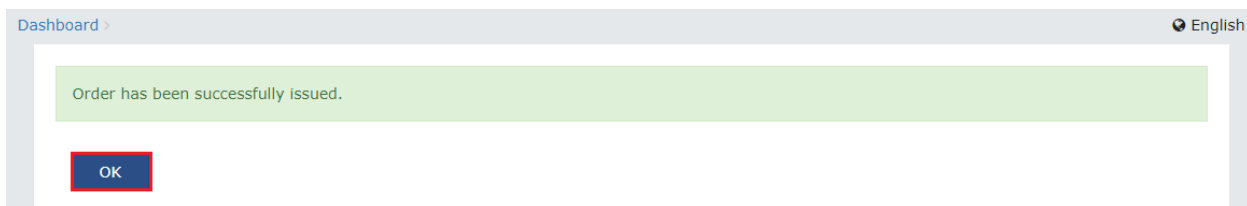
2e. Click the **ISSUE WITH DSC** button. A warning message popup is displayed. Click **YES**.



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page also, click the **ISSUE WITH DSC** button.



4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



5. The updated **ORDERS** tab is displayed, with the record of the issued **Rejection Order** and the **Status** updated to "**Rejected**".

Dashboard > Application for Deferred Payment/Payment in Instalments > Case Details English

ARN <b>AD180818000060G</b>	GSTIN/UIN/Temporary Id <b>18AJIPA1572EAB</b>	Date of Application/Case Creation <b>17/08/2018</b>	Status <b>Rejected</b>
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APPLICATIONS

ORDERS

Order Number	Type of Order	Date of Order	Issued By	Action
ZA180818000136M	Rejection Order	17/08/2018	First Test Name	<a href="#">View</a>

6. Additionally, the following actions take place on the GST Portal after the issue of the Order.
7. Intimation of the issue of order is sent to the concerned taxpayer on his/her registered email id and SMS.
8. Dashboard of the Taxpayer is updated with the record of the issued Order. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders**.

[Go back to the Main Menu](#)

# Initiating Proceedings for Recovery of Taxes from Taxpayer

## FAQs > Initiating Proceedings for Recovery of Taxes from Taxpayer

### 1. I am not getting Recovery link in my Dashboard. Why?

You may not have been assigned the role of Recovery Officer or Assistant to Recovery Officer by the State Admin. Request your state admin to allocate you the Recovery Officer or Assistant to Recovery Officer role. Once the role is assigned you will be allocated Recovery module for further action. As Assistant to Recovery Officer, you will have "Read Only Access" to all folders and "Add" access to REFERENCES tab for uploading any supporting document or downloading the templates.

Click [here](#) to learn about the various roles available in Tax Officials Interface and how the Admin can assign the role to Tax Officials.

### 2. When recovery process in GST Portal is initiated?

Recovery process in GST Portal is initiated under following conditions:

Demand is created under Assessment, Enforcement, Appeal or Refund and

- Prescribed time limit under the GST law for making the payment of GST has expired or
- Stay Order against the recovery proceedings is not passed i.e., it is in recoverable stage

### 3. What are the various modes of recovery process?

In GST regime, where any sum is payable by the taxpayer on account of scrutiny, assessment, enforcement, adjudication or appeal process, and the amount remains unpaid, the tax authorities can initiate the recovery process by adopting any of the following modes as provided in the GST laws:

- Detaining and selling of goods of the taxpayer in the possession of the tax department/ other officer
- Issuance of letter / correspondence to third parties including banks / any other government departments/ debtors/ any other person provided in law/ successor or transferee or legal heir/Application before the Civil Court requesting execution for a decree
- Distrain, detain and sell immovable and movable property
- Issuance of certificate to revenue authorities for recovery as arrears of Land Revenue
- Application to magistrate to recover as fine
- Utilization of Cash/ITC from taxpayer's ledger
- Any other mode as prescribed under law

#### 4. When Recovery ID can be created?

Recovery ID can be created for all Demand ID, from DCR, when any of following conditions exists:

1. For return related liability - 3 months from the date of creation of Demand ID or earlier date (if mentioned) or next date from the due date of filing the return.
2. If appeal is filed before the above period (except in case of returns related demands), then Recovery ID will be created on the date on which Order of First appeal is passed and recovery is to be done.
3. For others, Recovery and Demand ID for return related Liability can be created on the next day of due date of filling the Return or actual date of filling the Return, which ever is later.

#### 5. How will I know if any recovery ID is allocated to me?

Navigate to **Statutory Functions > My Tasks** option to view the Recovery ID allocated to you and act on the recovery case.

#### 6. How can I make recovery against a taxpayer in case of mode of recovery as "Sale of taxable goods in control of Recovery officer"?

To make recovery against a taxpayer in case of mode of recovery as "Sale of taxable goods in control of Recovery officer", perform following steps:

1. Log into the GST Back Office Portal and send a notice to the taxpayer as to why the recovery should not be proceeded with. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > NOTICES > Select Mode of Recovery as Sale of taxable goods in control of Recovery officer > Select Notice Type as FORM GST DRC - 10** to issue notice for recovery to taxpayer.
2. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > Replies** tab to view the reply furnished by the taxpayer. In case of no reply or unsatisfactory response from the taxpayer, you can continue with the recovery process. The procedure of sale of goods through Auction /E-Auction is a manual process, mostly by Public Auction (to be conducted offline). The amount realized via sale needs to be adjusted towards outstanding dues and sale certificate needs to be issued to the taxpayer.
3. Issue the notice of auction of goods to bidders offline. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES > Download Template > FORM GST DRC - 10** option to download the template to issue the notice of auction indicating the goods to be sold and the purpose of sale.
4. Once the proceedings are completed and the sale proceeds are realized, log into the GST Back Office Portal. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload the notice issued to bidders.
5. After successful auction, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES > Download Template > FORM GST DRC - 11** option to download the template to issue the notice to the successful bidder requiring him to make the payment.

6. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES** > option to upload the notice issued to the successful bidder.

On payment of the full bid amount, transfer the possession of the said goods to the successful bidder.

7. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > CERTIFICATES/ORDERS > Select Mode of Recovery > FORM GST DRC - 12** option issue a sale certificate.

8. After receiving the amount from successful bidder, deposit the amount received from auction in Electronic Cash Ledger of the taxpayer reducing administrative cost or others by creating challan using "Create Challan" functionality and deposit the amount in cash ledger of the taxpayer.

9. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > UTILIZE CASH/ITC** option to initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer.

10. In case, recovery cannot be successfully completed, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > DROP PROCEEDINGS** option to drop the particular mode of recovery.

## 7. How can I make recovery against a taxpayer in case of mode of recovery as "Attachment/Seizure of Immovable/Movable properties by Tax Authorities"?

To make recovery against a taxpayer in case of mode of recovery as "Attachment/Seizure of Immovable/Movable properties by Tax Authorities", perform following steps:

1. Log into the GST Back Office Portal and send a notice to the taxpayer as to why the recovery should not be proceeded with. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > NOTICES > Select Mode of Recovery as Attachment/Seizure of Immovable/Movable properties by Tax Authorities > Select Notice Type as FORM GST DRC - 16 or FORM GST DRC - 22** to issue notice for recovery to taxpayer.

2. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > Replies** tab to view the reply furnished by the taxpayer.

2 (a). In case of satisfactory response from the taxpayer, when recovery officer is satisfied that property attached is no longer liable for attachment or after giving an opportunity to taxpayer of being heard or if the taxpayer pays the amount, then such property can be released by issuing an order. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > CERTIFICATES/ORDERS > Select Mode of Recovery > FORM GST DRC - 23** option to issue order for restoration of provisionally attached property.

2 (b). In case of no reply or unsatisfactory response from the taxpayer, you can continue with the recovery process. The procedure of attaching and sale of immovable/movable goods/shares of taxpayer through Auction /E-Auction is a manual process, mostly by Public Auction (to be

conducted offline). The amount realized via sale needs to be adjusted towards outstanding dues and sale certificate needs to be issued to the taxpayer.

3. Issue the notice of auction of goods to bidders offline. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES > Download Template > FORM GST DRC - 10** option to download the template to issue the notice of auction indicating the goods to be sold and the purpose of sale.

4. Once the proceedings are completed and the sale proceeds are realized, log into the GST Back Office Portal. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload the notice issued to bidders.

5. After successful auction, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES > Download Template > FORM GST DRC - 11** option to download the template to issue the notice to the successful bidder requiring him to make the payment.

6. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload the notice issued to the successful bidder.

On payment of the full bid amount, transfer the possession of the said goods to the successful bidder.

7. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > CERTIFICATES/ORDERS > Select Mode of Recovery > FORM GST DRC - 12** option issue a sale certificate.

8. After receiving the amount from successful bidder, deposit the amount received from auction in Electronic Cash Ledger of the taxpayer reducing administrative cost or others by creating challan using "Create Challan" functionality and deposit the amount in cash ledger of the taxpayer.

9. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > UTILIZE CASH/ITC** option to initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer.

10. In case, recovery cannot be successfully completed, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > DROP PROCEEDINGS** option to drop the particular mode of recovery.

## 8. How can I make recovery against a taxpayer in case of mode of recovery as "Notice to Third Parties"?

To make recovery against a taxpayer in case of mode of recovery as "Notice to Third Parties", perform following steps:

1. Log into the GST Back Office Portal and send a notice to the taxpayer as to why the recovery should not be proceeded with. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > NOTICES > Select Mode of Recovery as Notice to Third Parties > Select Notice Type as FORM GST DRC - 13 or FORM GST DRC - 15** to issue notice for recovery to taxpayer.

2. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > Replies** tab to view the reply furnished by the taxpayer. In case of no reply or unsatisfactory response from the taxpayer, you

can continue with the recovery process. The Recovery Officer need to send the notice to third party in offline mode.

3. Issue the notice to third party offline. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES > Download Template > FORM GST DRC - 13 or FORM GST DRC - 15** option to download the template to issue the notice to third party.

4. Log into the GST Back Office Portal. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload the notice issued to third party.

5. After payments, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES > Download Template > FORM GST DRC - 14** option to download the template to issue the certificate of payment to third person.

6. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload the certificate of payment issued to third person.

7. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > CERTIFICATES/ORDERS > Select Mode of Recovery > FORM GST DRC - 14** option issue a sale certificate.

8. After receiving the amount from third party, deposit the amount in Electronic Cash Ledger of the taxpayer reducing administrative cost or others by creating challan using "Create Challan" functionality and deposit the amount in cash ledger of the taxpayer.

9. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > UTILIZE CASH/ITC** option to initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer.

10. In case, recovery cannot be successfully completed, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > DROP PROCEEDINGS** option to drop the particular mode of recovery.

## 9. How can I make recovery against a taxpayer in case of mode of recovery as "Notice to Specified Officers"?

To make recovery against a taxpayer in case of mode of recovery as "Notice to Specified Officers", perform following steps:

1. Log into the GST Back Office Portal and send a notice to the taxpayer as to why the recovery should not be proceeded with. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > NOTICES > Select Mode of Recovery as Notice to Specified Officers > Select Notice Type as FORM GST DRC - 09** to issue notice for recovery to taxpayer.

2. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > Replies** tab to view the reply furnished by the taxpayer. In case of no reply or unsatisfactory response from the taxpayer, you can continue with the recovery process.

3. Issue the notice to specified officer offline. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES > Download Template > FORM GST DRC - 09** option to download the template to issue the notice to specified officer.
4. Log into the GST Back Office Portal. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload the notice issued to specified officer.
5. If Specified Officer has obtained any money in Recovery Process, he will send this money to the Recovery Officer. After receiving the amount from the specified officer, deposit the amount in Electronic Cash Ledger of the taxpayer reducing administrative cost or others by creating challan using "Create Challan" functionality and deposit the amount in cash ledger of the taxpayer.
6. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > UTILIZE CASH/ITC** option to initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer.
7. In case, recovery cannot be successfully completed, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > DROP PROCEEDINGS** option to drop the particular mode of recovery.

## **10. How can I make recovery against a taxpayer in case of mode of recovery as "Issuance of Certificate to Revenue Authorities"?**

To make recovery against a taxpayer in case of mode of recovery as "Issuance of Certificate to Revenue Authorities", perform following steps:

1. Log into the GST Back Office Portal and send a notice to the taxpayer as to why the recovery should not be proceeded with. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > CERTIFICATES/ORDERS > Select Mode of Recovery > FORM GST DRC - 18** option to send a certificate to the Collector or Deputy Commissioner of the district or any other officer to recover the amount.
2. Issue the certificate offline. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES > Download Template > FORM GST DRC - 18** option to download the template to send a certificate to the Collector or Deputy Commissioner of the district or any other officer to recover the amount.
3. Log into the GST Back Office Portal. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload the certificate issued.
4. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload reply received from Revenue Authority.
5. After receiving the amount, deposit the amount in Electronic Cash Ledger of the taxpayer reducing administrative cost or others by creating challan using "Create Challan" functionality and deposit the amount in cash ledger of the taxpayer.

6. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > UTILIZE CASH/ITC** option to initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer.

7. In case, recovery cannot be successfully completed, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > DROP PROCEEDINGS** option to drop the particular mode of recovery.

## 11. From where can I change status of the Recovery Case ID?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > CHANGE STATUS** option.

If a Recovery Officer wants to hold any recovery in abeyance, then with reasons he can change the status from recoverable to 'Held in abeyance'. When the status of the Recovery Case ID is changed to "Held in Abeyance", option to utilize Cash/ ITC is disabled.

In case, status is already in Held in abeyance then Recovery Officer can click on "Change Status" button and change it to "Recoverable" at any stage. When the status of the Recovery Case ID is changed to "Recoverable", option to utilize Cash/ ITC is enabled again on the GST Portal for the officer.

## 12. What happens once the status of the Recovery Case ID is changed to "Held in Abeyance"?

When the status of the Recovery Case ID is changed to "**Held in Abeyance**", option to utilize Cash/ ITC is disabled.

## 13. What type of notices can be issued?

Based on Mode of Recovery selected, relevant notice type can be issued. The table below provides the list of notice types which can be issued based on mode of recovery.

Mode of Recovery	Notice Type
Sale of taxable goods in control of Recovery officer	FORM GST DRC - 10 (Notice for Auction of Goods under section 79 (1) (b) of the Act)
Notice to Third Parties	FORM GST DRC - 13 (Notice to a third person under section 79(1) (c)) FORM GST DRC - 15 (Application before the Civil Court requesting execution for a Decree)
Attachment/Seizure of Immovable/Movable properties by Tax Authorities	FORM GST DRC - 16 (Notice for attachment and sale of immovable/movable goods/shares under section 79) FORM GST DRC - 22 (Provisional attachment of property under

	section 83)
Application to Magistrate for recovery as Fine	FORM GST DRC - 19 (Application to the Magistrate for Recovery as Fine)
Notice to Specified Officer	FORM GST DRC - 09 (Order for recovery through specified officer under section 79)

#### 14. What type of certificates/ orders can be issued?

Based on Mode of Recovery selected, relevant certificate/ order type can be issued. The table below provides the list of certificate/ order type which can be issued based on mode of recovery selected.

Mode of Recovery	Certificate/ Order Type
Sale of taxable goods in control of Recovery officer	FORM GST DRC - 12 (Sale Certificate)
Notice to Third Parties	FORM GST DRC - 14 (Certificate of Payment to a Third Person)
Attachment/Seizure of Immovable/Movable properties by Tax Authorities	FORM GST DRC - 12 (Sale Certificate) FORM GST DRC - 23 (Restoration of provisionally attached property / bank account under section 83)
Issuance of Certificate to Revenue Authorities	FORM GST DRC - 18 (Certificate action under clause (e) of sub-section (1) section 79)
Recovery from other state	FORM GST DRC - 18 (Certificate action under clause (e) of sub-section (1) section 79)

#### 15. From where can I initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > UTILIZE CASH/ITC** option.

#### 16. What happens after recovery against taxpayer is done by utilizing the Electronic Credit/Cash Ledger of the taxpayer?

In case of utilization from Electronic Credit/Cash ledger, Debit entry numbers is generated.

1. Electronic Credit/Cash Ledger of the taxpayer gets updated.
2. Intimation is sent to the taxpayer via SMS and E-mail on such utilization from Electronic Credit/Cash Ledger.
3. Electronic Liability Register and DCR gets updated.

4. "Mode of Recovery" column under Recovery Details folder gets updated with the amount recovered and date of transaction.

### 17. From where can I view the reply filed by the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REPLIES** option.

### 18. From where can I issue notice?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > NOTICES** option.

### 19. From where can I issue orders to the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > CERTIFICATES/ ORDER** option.

### 20. From where can I add additional documents related to Recover Case ID?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES** option.

### 21. From where can I download the template?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES** option.

### 22. Does a taxpayer get any intimation about the notice or order issued to them?

Taxpayer will get intimation of all notices and orders issued to him/her through SMS and e-mail and dashboard of taxpayer is updated with the record of the issued notice/ order.

### 23. What are the various recovery statuses?

The list below provides the list of statuses for recovery:

Status	Recoverability	Trigger
--------	----------------	---------

Recoverable	Yes	1. As soon as a Recovery ID is created 2. Upon re-initiation of the recovery proceedings after the expiry of demand payment deadline for the revised / rectification order 3. Recovery Officer changes the status from "Held in Abeyance" to "Recoverable"
Not Recoverable	No	1. As soon as the demand becomes "stayed" in Appeal module 2. In case, the revised / rectification / appeal / other orders lead to either demand amount become zero or negative
In Liquidation	Yes	As soon as the Commissioner sets the liquidation flag for the GSTIN in DCR, upon receipt of intimation of liquidation proceedings.
Held in Abeyance	No	Recovery Officer changes the status from "Recoverable" to "Held in Abeyance"
Recovered	NA	Demand is fully settled by making full payment
Deferred Payment / Payment by Instalments	No	As soon as the Deferred Payment / Payment by Instalments application form is approved by the Commissioner

## 24. What is enhancement or reduction of amount in appeal?

Section 84 of the CGST Act provides that where government dues are enhanced in appeal, revision or other proceeding, the taxable person shall be served with a demand notice only in respect of the enhanced demand, and recovery proceedings in relation to hitherto government dues may be continued from the stage at which they were before disposal of appeal, revision or other proceedings.

Further, in case of reduction in government dues in any appeal, revision or other proceedings, an intimation of reduction shall be sent to taxable person via Demand Notice and appropriate authority with whom recovery is pending. The recovery proceedings for the reduced demand shall be continued from the stage it was prior to disposal of appeal, revision or other proceedings.

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > NOTICES** option.

# Manual > Initiating Proceedings for Recovery of Taxes from Taxpayer

## How can I act on the pending recovery cases?

To act on the pending recovery cases, in the role of Recovery Officer, perform following steps:

A. Go to Recovery Cases:

- A (1) [Searching for the Recovery Use Cases by providing Recovery Use Case ID or GSTIN/Temporary ID or Status or Recovery ID Creation Date](#)
- A (2) [Through My Tasks](#)

B. Take action using **RECOVERY DETAILS** tab of Case Detail page:

- B (1) [Initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer](#)
- B (2) [Drop Proceedings](#)
- B (3) [Change Status of Recovery Case ID, if required](#)

C. Take action using **NOTICES** tab of Case Detail page: [Issue Notice to the Taxpayer](#)

D. Take action using **REPLIES** tab of Case Detail page: [View Replies by the Taxpayer, if any](#)

E. Take action using **CERTIFICATES/ORDERS** tab of Case Detail page: [Issue Certificate or Order](#)

F. Take action using **REFERENCES** tab of Case Detail page:

- F (1) [Add Reference Document](#)
- F (2) [Download Template](#)

**Click each hyperlink above to know more.**

## A (1). Go to Recovery Cases page by either searching for the Recovery Use Case ID or GSTIN/Temporary ID or Status or Recovery ID Creation Date

To go to recovery case page, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Recovery > Recovery Cases** option.

Dashboard	Registration ▾	Payments ▾	MIS ▾	Services ▾	Help ▾	Grievances	Statutory Functions ▾	
Cause List	LUT	Advance Ruling	My Tasks	Appeal & Revision	Prosecution and Compounding	Demand and Collection Register	Recovery	
Recovery Cases								

4. The **Recovery Cases** search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **Recovery Use Case ID** or **GSTIN/Temporary ID** or **Status** or **Recovery ID Creation Date**.

**Note:** You must enter data in at least one of the field to proceed.

Further following status will be available in Status drop-down list.

#### Status

Recoverable ▼

Select

Held in Abeyance

In Liquidation

Not Recoverable

Deferred Payment / Payment by Instalments

Recovered

Recoverable

5. Click the **SEARCH** button.

Dashboard > Recovery Cases

English

**Recovery Cases**

**Recovery Case ID**  
Enter Recovery Case IDs

**GSTIN/Temporary ID**  
Enter GSTIN/Temporary ID

**Status**  
Recoverable ▼

**Recovery ID Creation Date :**  

**From Date**  
DD/MM/YYYY

**To Date**  
DD/MM/YYYY

RESET

SEARCH

List of Recovery Cases

Recovery ID	GSTIN/Temporary ID	Name of the Taxpayer	Recovery ID Creation Date	Status	Total Amount as per Demand (₹)	Amount Recovered (₹)	Recoverable Amount as on Date (₹)
<a href="#">ID2409180000006</a>	24ACXPK3463AMZ2	MUKESH DHANJIBHAI KARSHALA	26/09/2018	Recoverable	84,555	37	84,518
<a href="#">ID2409180000008</a>	24ACXPK3463AMZ2	MUKESH DHANJIBHAI KARSHALA	26/09/2018	Recoverable	34	34	0

6. Based on your search criteria, the required Recovery Case IDs gets displayed. Click the **Recovery Case ID** hyperlink of the case you want to act on.

Dashboard > Recovery Cases English

Recovery Case ID

ID2409180000006

GSTIN/Temporary ID

Enter GSTIN/Temporary ID

Status

Recoverable

Recovery ID Creation Date :

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

RESET

SEARCH

List of Recovery Cases

Recovery ID	GSTIN/Temporary ID	Name of the Taxpayer	Recovery ID Creation Date	Status	Total Amount as per Demand (₹)	Amount Recovered (₹)	Recoverable Amount as on Date (₹)
ID2409180000006	24ACXP3463AMZ2	MUKESH DHANJIBHAI KARSHALA	26/09/2018	Recoverable	84,555	37	84,518

7. The **Recovery Case Detail** page is displayed. From this page, you can initiate recovery process related to this particular case by operating on the tabs provided at the left-hand side of the page: **RECOVERY DETAILS**, **NOTICES**, **REPLIES**, **CERTIFICATES/ORDERS** and **REFERENCES**.

**Note:** On this page, the **RECOVERY DETAILS** tab is selected by default.

Dashboard > Recovery Case > Case Details English

Recovery ID

ID2409180000006

GSTIN/Temporary ID

24ACXP3463AMZ2

Date of Case Creation

26/09/2018

Status

Recoverable

RECOVERY DETAILS

NOTICES

REPLIES

CERTIFICATES / ORDERS

REFERENCES

Demand Details

Demand ID	Total Amount as per Demand (₹)	Amount Recovered as on Date (₹)	Recoverable Amount as on Date (₹)
ZA240818000045W	84,555	37	84,518

MOR Details

Reference Number	Mode of Recovery	Amount Recovered via MORs (₹)	Date of Transaction	Status	Payment Reference Number	
ZA2409180001410	Sale of taxable goods in control of Recovery officer	0	27/09/2018	In Progress		DROP
ZA2409180001402	Sale of taxable goods in control of Recovery officer	0	27/09/2018	In Progress		DROP

[Go back to the Main Menu](#)

## A (2). Go to Recovery Cases page through My Tasks

To go to recovery case page, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > My Tasks** option.



4. The **Task List** search page is displayed. Choose any one of the three displayed fields as your search criteria and enter the required information: **ARN** or **Reference ID** or **Status** or **Task List Creation Date**.  
**Note:** You must enter data in at least one of the field to proceed.
5. Click the **SEARCH** button.

The screenshot shows the 'Task List' search page. The search criteria section includes four input fields: 'ARN' (with placeholder 'Enter ARN ID'), 'Reference ID' (with placeholder 'Enter Reference ID'), 'Start Date' (with placeholder 'DD/MM/YYYY' and a calendar icon), and 'End Date' (with placeholder 'DD/MM/YYYY' and a calendar icon). A 'SEARCH' button is located to the right of these fields. The entire search section is highlighted with a red rectangular box.

6. Based on your search criteria, the ARN gets displayed. Click the **Recovery Case ID** hyperlink of the case you want to act on.

The screenshot shows the 'Task List' search results page. The search criteria section is populated with the following values: ARN: ID2409180000006, Reference ID: Enter Reference ID, Start Date: DD/MM/YYYY, and End Date: DD/MM/YYYY. A 'SEARCH' button is present. Below the search criteria is a table with the following columns: Select, ARN/IRN, Reference ID, Case Type, Task Description, and Date. The first row of the table is highlighted with a red rectangular box, showing the ARN/IRN ID2409180000006, Reference ID ZA240818000045W, Case Type RECOVERY, Task Description 'Recovery ID ID2409180000006 has been generated against Demand ID ZA240818000045W and has been assigned to you for further processing', and Date 26/09/2018. At the bottom right, there are pagination controls with buttons for 10, 25, 50, and 100 results per page.

Select	ARN/IRN	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	ID2409180000006	ZA240818000045W	RECOVERY	Recovery ID ID2409180000006 has been generated against Demand ID ZA240818000045W and has been assigned to you for further processing	26/09/2018

7. The **Recovery Case Detail** page is displayed. From this page, you can initiate recovery process related to this particular case by operating on the tabs provided at the left-hand side of the page: **RECOVERY DETAILS**, **NOTICES**, **REPLIES**, **CERTIFICATES/ORDERS** and **REFERENCES**.  
**Note:** On this page, the **RECOVERY DETAILS** tab is selected by default.

Recovery ID  
ID2409180000006

GSTIN/Temporary ID  
24ACXPK3463AMZ2

Date of Case Creation  
26/09/2018

Status  
Recoverable

RECOVERY  
DETAILS

NOTICES

REPLIES

CERTIFICATES /  
ORDERS

REFERENCES

Demand ID

Total Amount as per  
Demand (₹)

Amount Recovered as on  
Date (₹)

Recoverable Amount as on  
Date (₹)

ZA240818000045W

84,555

37

84,518

MOR Details

Reference  
Number

Mode of Recovery

Amount  
Recovered  
via MORs  
(₹)

Date of  
Transaction

Status

Payment  
Reference  
Number

ZA2409180001410

Sale of taxable goods in control  
of Recovery officer

0

27/09/2018

In Progress

DROP

ZA2409180001402

Sale of taxable goods in control  
of Recovery officer

0

27/09/2018

In Progress

DROP

[Go back to the Main Menu](#)

## B (1). Initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer

To Initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer, perform following steps:

1. On the **Case Detail** page, select the **RECOVERY DETAILS** tab if it is not selected by default.
2. Click **UTILIZE CASH/ITC** at the bottom of the page.

**Note:** You can also click the **UTILIZE CASH** button in case you want to initiate recovery against taxpayer by only utilizing the Electronic Cash Ledger of the taxpayer.

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Recovery Case

Case Details

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Recovery ID

ID2409180000006

GSTIN/Temporary ID

24ACPK3463AMZ2

Date of Case Creation

26/09/2018

Status

Recoverable

RECOVERY DETAILS

NOTICES

REPLIES

CERTIFICATES / ORDERS

REFERENCES

Demand Details

Demand ID	Total Amount as per Demand (₹)	Amount Recovered as on Date (₹)	Recoverable Amount as on Date (₹)
ZA240818000045W	84,555	50	84,505

MOR Details

Mode of Recovery	Amount Recovered via MORs (₹)	Date of Transaction	Status	Payment Reference Number	Actions
Cash/ Credit Ledger	1	28/09/2018	Recovered	IP2409180000023	<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>
Cash/ Credit Ledger	2	28/09/2018	Recovered	IP2409180000018	<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>
ixable goods in control ry officer	10	28/09/2018	Recovered	IP2409180000025	<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>
ixable goods in control ry officer	0	27/09/2018	In Progress		<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>
Cash/ Credit Ledger	10	26/09/2018	Recovered	IP2409180000015	<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>
specified Officer	7	26/09/2018	Recovered	IP2409180000014	<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>
in to Magistrate for as Fine	6	26/09/2018	Recovered	IP2409180000013	<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>
nt/Seizure of le/Movable properties thonities	5	26/09/2018	Recovered	IP2409180000012	<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>
nt/Seizure of le/Movable properties thonities	4	26/09/2018	Recovered	IP2409180000011	<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>
Third Parties	0	26/09/2018	Proceedings Dropped		<div>DROP PROCEEDINGS</div> <div>UTILIZE CASH</div>

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UTILIZE CASH/ITC

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3. The **Payment of Demand** page is displayed.



Payment of Demand (Demand ID / Reference No. ZA240818000045W)

Description	Outstanding Demand (₹)				Description	Inte:
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹84,499	₹0	₹0	₹0	Tax	₹0
Interest	₹4	₹0	₹0	₹0	Interest	₹0
Penalty	₹2	₹0	₹0	₹0	Penalty	₹0
Fees	₹0	₹0	₹0	₹0	Fees	₹0
Others	₹0	₹0	₹0	₹0	Others	₹0

4.2. Use the scroll bar to move to the right to enter the amount intended to be recovered.

Payment of Demand (Demand ID / Reference No. ZA240818000045W)

Cess	Description	Amount intended to be paid (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Tax	₹84,499	₹0	₹0	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty	₹0	₹0	₹0	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

4 (b). Cash Ledger Balance

4.3. The cash available as on date are shown in below table.

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹10,49,946	₹10,49,999	₹10,49,998	₹10,49,998	Tax	₹0
Interest	₹1,49,989	₹1,50,000	₹1,50,000	₹1,49,989	Interest	₹0
Penalty	₹1,49,989	₹1,50,000	₹1,50,000	₹1,49,989	Penalty	₹0
Fees	₹1,50,000	₹1,50,000	₹1,50,000	₹1,50,000	Fees	₹0
Others	₹1,49,982	₹1,50,000	₹1,50,000	₹1,49,989	Others	₹0

4.4. Use the scroll bar to move to the right to enter the amount to be recovered through cash against the liability.

Cess	Description	Paid through Cash (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹10,49,998	Tax	₹84,499	₹0	₹0	₹0
₹1,49,989	Interest	₹0	₹0	₹0	₹0
₹1,49,989	Penalty	₹0	₹0	₹0	₹0
₹1,50,000	Fees	₹0	₹0	₹0	₹0
₹1,49,989	Others	₹0	₹0	₹0	₹0

#### 4 (c). Credit Ledger Balance

4.5. The ITC available as on date are shown in below table.

Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹0	₹0	₹0	₹0	Integrated Tax	₹0
Central Tax	₹0	₹0	₹0	₹0	Central Tax	₹0
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	₹0
Cess	₹0	₹0	₹0	₹0	Cess	


BACK

SET-OFF

4.6. Use the scroll bar to move to the right to enter the amount to be recovered through ITC against the liability.

		Paid through ITC (₹)			
Mismatch	Description	Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Integrated Tax	₹0	₹0	₹0	
₹0	Central Tax	₹0	₹0		
₹0	State/UT Tax	₹0		₹0	
₹0	Cess				₹0

5. Once you have entered the amount, click the **SET-OFF** button.


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**MUKESH DHANJIBHAI KARSHALA**  
 Ghatak 1 (Ahmedabad), Gujarat
 

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**GSTIN/TEMP ID -**  
 24ACXPK3463AMZ2

**Legal Name -**  
 MUKESH DHANJIBHAI KARSHALA

**Trade Name -**  
 LTrade

Payment of Demand (Demand ID / Reference No. ZA240818000045W)

Cess	Description	Amount intended to be paid (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Tax	₹84,499	₹0	₹0	₹0
₹0	Interest	₹0	₹0	₹0	₹0
₹0	Penalty	₹0	₹0	₹0	₹0
₹0	Fees	₹0	₹0	₹0	₹0
₹0	Others	₹0	₹0	₹0	₹0

Cess	Description	Paid through Cash (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹10,49,998	Tax	₹84,499	₹0	₹0	₹0
₹1,49,989	Interest	₹0	₹0	₹0	₹0
₹1,49,989	Penalty	₹0	₹0	₹0	₹0
₹1,50,000	Fees	₹0	₹0	₹0	₹0
₹1,49,989	Others	₹0	₹0	₹0	₹0

Mismatch	Description	Paid through ITC (₹)			
		Integrated Tax	Central Tax	State/UT Tax	Cess
₹0	Integrated Tax	₹0	₹0	₹0	
₹0	Central Tax	₹0	₹0		
₹0	State/UT Tax	₹0		₹0	
₹0	Cess				₹0

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6. A confirmation message is displayed. Click the **OK** button.



## Message

You are utilizing Cash of Rs 84499 and ITC of Rs 0 for payment of the taxpayer's liability as selected by you. Once utilized, amount cannot be reversed. Do you want to proceed?

CANCEL

OK

7. A success message is displayed. Payment Reference Number (PRN) is displayed on the screen. Click the **OK** button.



## Success! Payment is successful.

Your Payment Reference Number is IP2410180000001.

OK

8. The updated case detail page is displayed with "Mode of Recovery" column under Recovery Details folder gets updated with the amount recovered and date of transaction.

**Goods and Services Tax**

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**MUKESH DHANIBHAI KARSHALA**  
 Ghatak 1 (Ahmedabad), Gujarat

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Recovery ID  
**ID2409180000006**

GSTIN/Temporary ID  
**24ACPK3463AMZ2**

Date of Case Creation  
**26/09/2018**

Status  
**Recoverable**

RECOVERY DETAILS  
 NOTICES  
 REPLIES  
 CERTIFICATES / ORDERS  
 REFERENCES

**Demand Details**

Demand ID	Total Amount as per Demand (₹)	Amount Recovered as on Date (₹)	Recoverable Amount as on Date (₹)
ZA240818000045W	84,555	84,549	6

**MOR Details**

Reference Number	Mode of Recovery	Amount Recovered via MORs (₹)	Date of Transaction	Status	Payment Reference Number	
NA	Utilize of Cash/ Credit Ledger	84,499	01/10/2018	Recovered	IP2410180000001	<a href="#">DROP P</a>
NA	Utilize of Cash/ Credit Ledger	1	28/09/2018	Recovered	IP2409180000023	<a href="#">DROP P</a>
NA	Utilize of Cash/ Credit Ledger	2	28/09/2018	Recovered	IP2409180000018	<a href="#">DROP P</a>
ZA2409180001410	Sale of taxable goods in control of Recovery officer	10	28/09/2018	Recovered	IP2409180000025	<a href="#">DROP P</a>
ZA2409180001402	Sale of taxable goods in control of Recovery officer	0	27/09/2018	In Progress		<a href="#">DROP P</a>
NA	Utilize of Cash/ Credit Ledger	10	26/09/2018	Recovered	IP2409180000015	<a href="#">DROP P</a>
ZA240918000119N	Notice to specified Officer	7	26/09/2018	Recovered	IP2409180000014	<a href="#">DROP P</a>
ZA240918000116T	Application to Magistrate for recovery as Fine	6	26/09/2018	Recovered	IP2409180000013	<a href="#">DROP P</a>
ZA2409180001105	Attachment/Seizure of Immovable/Movable properties by Tax Authorities	5	26/09/2018	Recovered	IP2409180000012	<a href="#">DROP P</a>
ZA240918000106U	Attachment/Seizure of Immovable/Movable properties by Tax Authorities	4	26/09/2018	Recovered	IP2409180000011	<a href="#">DROP P</a>

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### Note:

- In case of utilization from Electronic Credit/Cash ledger, Debit entry numbers is generated.
- Electronic Credit/Cash Ledger of the taxpayer gets updated.
- Intimation is sent to the taxpayer via SMS and E-mail on such utilization from Electronic Credit/Cash Ledger.
- Electronic Liability Register and DCR gets updated.

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## B (2). Drop Proceedings

To drop proceedings of a particular mode of recovery of a particular Recovery Case ID, perform following steps:

1. On the **Case Detail** page, select the **RECOVERY DETAILS** tab if it is not selected by default.
2. Click **DROP PROCEEDINGS** to drop recovery by a particular mode of recovery.

Dashboard > Recovery Case > Case Details
English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

**Demand Details**

Demand ID	Total Amount as per Demand (₹)	Amount Recovered as on Date (₹)	Recoverable Amount as on Date (₹)
ZA2407180000341	34	34	0

**MOR Details**

Mode of Recovery	Amount Recovered via MORs (₹)	Date of Transaction	Status	Payment Reference Number	Actions
As specified Officer	0	28/09/2018	In Progress		DROP PROCEEDINGS UTILIZE CASH
From Cash/ Credit Ledger	34	26/09/2018	Recovered	IP2409180000016	DROP PROCEEDINGS UTILIZE CASH

UTILIZE CASH/ITC
CHANGE STATUS

3. Enter the reason for dropping proceedings in the **Remarks** column.
4. Click the **Choose File button** to upload any supporting document from your machine.
5. Click **OK**.

## Drop Proceedings



• indicates mandatory fields

### Remarks\*

Enter Remarks

### Upload Document

**Choose File** No file chosen

Only PDF or JPEG file formats are allowed.

Maximum file size for upload is 5MB.

CLOSE

OK

6. The status of Reference Number is changed to **Proceedings Dropped**. You can click the **Proceedings Dropped** link to view the remarks.

Dashboard > Recovery Case > Case Details
English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXP3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	---	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

#### Demand Details

Demand ID	Total Amount as per Demand (₹)	Amount Recovered as on Date (₹)	Recoverable Amount as on Date (₹)
ZA2407180000341	34	34	0

#### MOR Details

Mode of Recovery	Amount Recovered via MORs (₹)	Date of Transaction	Status	Payment Reference Number	Actions
ce to specified Officer	0	01/10/2018	<b>Proceedings Dropped</b>		DROP PROCEEDINGS UTILIZE CAS
ce of Cash/ Credit Ledger	34	26/09/2018	Recovered	IP2409180000016	DROP PROCEEDINGS UTILIZE CAS

UTILIZE CASH/ITC
CHANGE STATUS

7. The remarks entered is displayed. Click **CLOSE**.

## Proceedings Dropped



### Remarks

Dropped Proceedings, as reply received from taxpayer

CLOSE

[Go back to the Main Menu](#)

## B (3). Change Status of Recovery Case ID, if required

To change status of Recovery Case ID to **Held in Abeyance** or to make it **Recoverable**, perform following steps:

1. On the **Case Detail** page, select the **RECOVERY DETAILS** tab if it is not selected by default.
2. Click **CHANGE STATUS**.

Dashboard > Recovery Case > Case Details English

Recovery ID  
**ID2409180000008**

GSTIN/Temporary ID  
**24ACXPk3463AMZ2**

Date of Case Creation  
**26/09/2018**

Status  
**Recoverable**

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

**Demand Details**

Demand ID	Total Amount as per Demand (₹)	Amount Recovered as on Date (₹)	Recoverable Amount as on Date (₹)
ZA2407180000341	34	34	0

**MOR Details**

Reference Number	Mode of Recovery	Amount Recovered via MORs (₹)	Date of Transaction	Status	Payment Reference Number	
ZA240918000151Z	Notice to specified Officer	0	28/09/2018	In Progress		DROP P
NA	Utilize of Cash/ Credit Ledger	34	26/09/2018	Recovered	IP2409180000016	DROP P

< >

UTILIZE CASH/ITC CHANGE STATUS

3. The status of the Recovery Case ID is changed to **"Held in Abeyance"** in this case.

**Note:** When the status of the Recovery Case ID is changed to **"Held in Abeyance"**, option to utilize Cash/ ITC is disabled.

Dashboard > Recovery Case > Case Details English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Held in Abeyance</b>
---------------------------------------	--	--	-----------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

**Demand Details**

Demand ID	Total Amount as per Demand (₹)	Amount Recovered as on Date (₹)	Recoverable Amount as on Date (₹)
ZA2407180000341	34	34	0

**MOR Details**

Reference Number	Mode of Recovery	Amount Recovered via MORs (₹)	Date of Transaction	Status	Payment Reference Number	
ZA240918000151Z	Notice to specified Officer	0	28/09/2018	In Progress		<a href="#">DROP P</a>
NA	Utilize of Cash/ Credit Ledger	34	26/09/2018	Recovered	IP2409180000016	<a href="#">DROP P</a>

[UTILIZE CASH/ITC](#)
[CHANGE STATUS](#)

[Go back to the Main Menu](#)

## C. Issue Notice to the Taxpayer

To issue a notice to the taxpayer, perform following steps:

1. On the **Case Detail** page, select the **NOTICES** tab if it is not selected by default.
2. Click **ADD NOTICE**.

Dashboard > Recovery Case > Case Details English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
**NOTICES**  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

[ADD NOTICE](#)

Notice Reference Number	Mode of Recovery	Notice Type	Issued On	Action
No Records Found				

3. The Notice page is displayed.

Dashboard > Recovery Case > Case Details
English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

**Enhancement / Reduction in Appeal**
☐ Yes
☒ No

**Mode of Recovery**

Select

**Notice Type**

Select

**Notice Reference Number**

Notice Reference Number  
[Generate Notice Number](#)

Click on the link "Generate Notice Number" to generate a new Notice Reference Number  
Copy the number generated by the system and enter this same number in the notice to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.

**Upload Notice**

Choose File
No file chosen

Only PDF file format is allowed  
Maximum file size for upload is 5MB.

**Issued On**  
28/09/2018

BACK

ISSUE WITH DSC

#### 4 (a). In case there is Enhancement/ Reduction in Appeal

- 4.1. Select **Enhancement/ Reduction in Appeal** as Yes.
- 4.2. Select **Notice Type** to be issued from the drop-down list.

Dashboard > Recovery Case > Case Details
English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

**Enhancement / Reduction in Appeal**
☒ Yes
☐ No

**Mode of Recovery**  
Select

**Notice Type**  
FORM GST DRC – 25 (Continuation of Recovery Proceedings)  
Select  
FORM GST DRC – 25 (Continuation of Recovery Proceedings)

Notice Reference Number  
Generate Notice Number

**Upload Notice**  
Choose File No file chosen

• indicates mandatory fields

Click on the link "Generate Notice Number" to generate a new Notice Reference Number

Copy the number generated by the system and enter this same number in the notice to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.

Download Template

Click here to view the steps for converting the filled Word template to PDF file format.

Only PDF file format is allowed

Maximum file size for upload is 5MB.

- 4.3. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
- 4.4. Click the **Download Template** link to download the template.
- 4.5. The Template is downloaded. Open the downloaded template.
- 4.6. Click the **Enable Editing** button.
- 4.7. Enter the details.
- 4.8. Once you have entered the details, click on the **File** button in top left corner.
- 4.9. Click the **Save As** button.
- 4.10. Now select the location to save the file and in the File Name list, type or select a name for the document.
- 4.11. In the Save as type list, select PDF.
- 4.12. Click the **Save** button.
- 4.13. After entering the details, click the **Choose File** button to upload the PDF.
- 4.14. Click **Upload Notice** to upload the notice from your machine.

Dashboard > Recovery Case > Case Details

English

Recovery ID ID2409180000008	GSTIN/Temporary ID 24ACXPK3463AMZ2	Date of Case Creation 26/09/2018	Status Recoverable
--------------------------------	---------------------------------------	-------------------------------------	-----------------------

RECOVERY DETAILS

NOTICES

REPLIES

CERTIFICATES / ORDERS

REFERENCES

Enhancement / Reduction in Appeal

☒ Yes ☐ No

Mode of Recovery

Select

Notice Type

FORM GST DRC - 25 (Continuation of Recovery Proceedings)

Notice Reference Number

ZA2409180001501

Generate Notice Number

Upload Notice

Choose File

No file chosen

Issued On

28/09/2018

Click on the link "Generate Notice Number" to generate a new Notice Reference Number

Copy the number generated by the system and enter this same number in the notice to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.

Download Template

Click here to view the steps for converting the filled Word template to PDF file format.

Only PDF file format is allowed

Maximum file size for upload is 5MB.

BACK

ISSUE WITH DSC

4.15. Click **ISSUE with DSC**.

Dashboard > Recovery Case > Case Details
English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

**Enhancement / Reduction in Appeal** • indicates mandatory fields

☒ Yes ☐ No

**Mode of Recovery** •

Select ▼

**Notice Type** •


FORM GST DRC - 25 (Continuation of Recovery Proceedings) ▼

**Notice Reference Number** •

ZA2409180001501

[Generate Notice Number](#)

**Upload Notice** •

 Doc1.pdf


**Issued On**  
28/09/2018

[Download Template](#)

- Click on the link "Generate Notice Number" to generate a new Notice Reference Number
- Copy the number generated by the system and enter this same number in the notice to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.
- Click [here](#) to view the steps for converting the filled Word template to PDF file format.
- Only PDF file format is allowed
- Maximum file size for upload is 5MB.

BACK ISSUE WITH DSC

4.16. Click **PROCEED** button.



## Warning

Are you sure you want to proceed?

NO YES

4.17. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
ID2409180000008	28/09/2018	24ACXPK3463AMZ2

## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

[Facing problem using DSC? Click here for help](#)

ISSUE WITH DSC

4.18. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Notice has been successfully issued.

OK

4.19. The updated **Case Detail** page is displayed, with the table containing the record of the notice just issued.

Dashboard > Recovery Case > Case Details English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

ADD NOTICE

Notice Reference Number	Mode of Recovery	Notice Type	Issued On	Action
ZA2409180001501	Enhancement/ Reduction in Appeal, Review or Other Proceedings	FORM GST DRC – 25 (Continuation of Recovery Proceedings)	28/09/2018	<a href="#">View</a>

#### 4 (b). In case there is no Enhancement/ Reduction in Appeal

4.1. Select **Enhancement/ Reduction in Appeal** as No.

4.2. Select **Mode of Recovery** to be issued from the drop-down list.

Dashboard > Recovery Case > Case Details
English

Recovery ID  
ID2409180000008

GSTIN/Temporary ID  
24ACXPK3463AMZ2

Date of Case Creation  
26/09/2018

Status  
Recoverable

RECOVERY DETAILS
NOTICES
REPLIES
CERTIFICATES / ORDERS
REFERENCES

Enhancement / Reduction in Appeal
• indicates mandatory fields

☐ Yes ☒ No

Mode of Recovery
•

Notice to Third Parties
Select
Sale of taxable goods in control of Recovery officer
Notice to Third Parties
Attachment/Seizure of Immovable/Movable properties by Tax Authorities
Application to Magistrate for recovery as Fine
Notice to specified Officer

Notice Reference Number

Generate Notice Number

Click on the link "Generate Notice Number" to generate a new Notice Reference Number
Copy the number generated by the system and enter this same number in the notice to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.

Upload Notice
•
 No file chosen

Only PDF file format is allowed
Maximum file size for upload is 5MB.

4.2. Select **Notice Type** to be issued from the drop-down list.

Based on Mode of Recovery selected above, relevant notice type can be selected as shown in the screenshot below.

Mode of Recovery	Notice Type
Sale of taxable goods in control of Recovery officer	<div> <div> Mode of Recovery • </div> <div> Sale of taxable goods in control of Recovery officer </div> <div> Notice Type • <div> FORM GST DRC – 10 (Notice for Auction of Goods under section 79 (1) (b) of the Select FORM GST DRC – 10 (Notice for Auction of Goods under section 79 (1) (b) of the Act) </div> </div> </div>
Notice to Third Parties	

	<p><b>Mode of Recovery</b> <sup>•</sup></p> <p>Notice to Third Parties ▼</p> <p><b>Notice Type</b> <sup>•</sup></p> <p>Select ▼</p> <p>Select</p> <p>FORM GST DRC – 13 (Notice to a third person under section 79(1) (c))</p> <p>FORM GST DRC - 15 (Application before the Civil Court requesting execution for a Decree)</p>
Attachment/Seizure of Immovable/Movable properties by Tax Authorities	<p><b>Mode of Recovery</b> <sup>•</sup></p> <p>Attachment/Seizure of Immovable/Movable properties by Tax Authorities ▼</p> <p><b>Notice Type</b> <sup>•</sup></p> <p>Select ▼</p> <p>Select</p> <p>FORM GST DRC – 16 (Notice for attachment and sale of immovable/movable goods/shares under section</p> <p>FORM GST DRC – 22 (Provisional attachment of property under section83)</p>
Application to Magistrate for recovery as Fine	<p><b>Mode of Recovery</b> <sup>•</sup></p> <p>Application to Magistrate for recovery as Fine ▼</p> <p><b>Notice Type</b> <sup>•</sup></p> <p>FORM GST DRC – 19 (Application to the Magistrate for Recovery as Fine) ▼</p> <p>Select</p> <p>FORM GST DRC – 19 (Application to the Magistrate for Recovery as Fine)</p>
Notice to Specified Officer	<p><b>Mode of Recovery</b> <sup>•</sup></p> <p>Notice to specified Officer ▼</p> <p><b>Notice Type</b> <sup>•</sup></p> <p>FORM GST DRC – 09 (Order for recovery through specified officer under section ▼</p> <p>Select</p> <p>FORM GST DRC – 09 (Order for recovery through specified officer under section 79)</p>

4.3. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.

4.4. Click the **Download Template** link to download the template.

4.5. Enter the details and save as PDF.

4.6. Click **Upload Notice** to upload the notice from your machine.

Recovery ID	GSTIN/Temporary ID	Date of Case Creation	Status
ID2409180000008	24ACXPK3463AMZ2	26/09/2018	Recoverable

RECOVERY DETAILS

NOTICES

REPLIES

CERTIFICATES / ORDERS

REFERENCES

**Enhancement / Reduction in Appeal** \*

☐ Yes ☒ No

**Mode of Recovery** \*

Notice to specified Officer ▼

**Notice Type** \*

FORM GST DRC - 09 (Order for recovery through specified officer under section ▼

**Notice Reference Number** \*

ZA240918000151Z

[Generate Notice Number](#)

**Upload Notice** \*

[Choose File](#) No file chosen

**Issued On**

28/09/2018

\* indicates mandatory fields

1 Click on the link "Generate Notice Number" to generate a new Notice Reference Number

2 Copy the number generated by the system and enter this same number in the notice to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.

[Download Template](#)

1 Click here to view the steps for converting the filled Word template to PDF file format.

2 Only PDF file format is allowed

3 Maximum file size for upload is 5MB.

BACK

ISSUE WITH DSC

4.7. Click **ISSUE with DSC**.

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY  
DETAILS  
  
**NOTICES**  
  
REPLIES  
  
CERTIFICATES /  
ORDERS  
  
REFERENCES

**Enhancement / Reduction in Appeal** •

☐ Yes ☒ No

**Mode of Recovery** •

Notice to specified Officer ▼

**Notice Type** •

FORM GST DRC - 09 (Order for recovery through specified officer under section ▼

**Notice Reference Number** •

ZA240918000151Z

[Generate Notice Number](#)

**Upload Notice** •

Doc1.pdf

✖

**Issued On**  
28/09/2018

• indicates mandatory fields

① Click on the link "Generate Notice Number" to generate a new Notice Reference Number

① Copy the number generated by the system and enter this same number in the notice to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.

[Download Template](#)

① Click [here](#) to view the steps for converting the filled Word template to PDF file format.

① Only PDF file format is allowed

① Maximum file size for upload is 5MB.

BACK

ISSUE WITH DSC

4.8. Click **PROCEED** button.

## Warning

Are you sure you want to proceed?


NO

YES

4.9. Click **ISSUE with DSC**.


Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
ID2409180000008	28/09/2018	24ACXPK3463AMZ2



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

4.10. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Notice has been successfully issued.

OK

4.11. The updated **Case Detail** page is displayed, with the table containing the record of the notice just issued. Taxpayer will be intimated of the notice issued through SMS and e-mail.

Dashboard > Recovery Case > Case Details English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

ADD NOTICE

Notice Reference Number	Mode of Recovery	Notice Type	Issued On	Action
ZA240918000151Z	Notice to specified Officer	FORM GST DRC – 09 (Order for recovery through specified officer under section 79)	28/09/2018	<a href="#">View</a>
ZA2409180001501	Enhancement/ Reduction in Appeal, Review or Other Proceedings	FORM GST DRC – 25 (Continuation of Recovery Proceedings)	28/09/2018	<a href="#">View</a>

[Go back to the Main Menu](#)

## D. View Replies by the Taxpayer, if any

To view replies submitted by the taxpayer, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REPLIES** tab. This tab displays all replies filed by the taxpayer.

Dashboard > Recovery Case > Case Details <span>English</span>						
Recovery ID <b>ID2409180000006</b>		GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>		Date of Case Creation <b>26/09/2018</b>		Status <b>Recoverable</b>
RECOVERY DETAILS	Reply Reference Number	Mode of Recovery	Notice Type	Notice Reference Number	Date of Reply	Action
NOTICES	ZA2410180000097	Attachment/Seizure of Immovable/Movable properties by Tax Authorities	FORM GST DRC – 16 (Notice for attachment and sale of immovable/movable goods/shares under section 79)	ZA2409180001105	03/10/2018	FORM GST DRC-16.pdf
REPLIES						
CERTIFICATES / ORDERS						
REFERENCES						

2. Click the documents in the **Action** section to download and ascertain their contents.

Dashboard > Recovery Case > Case Details <span>English</span>						
Recovery ID <b>ID2409180000006</b>		GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>		Date of Case Creation <b>26/09/2018</b>		Status <b>Recoverable</b>
RECOVERY DETAILS	Reply Reference Number	Mode of Recovery	Notice Type	Notice Reference Number	Date of Reply	Action
NOTICES	ZA2410180000097	Attachment/Seizure of Immovable/Movable properties by Tax Authorities	FORM GST DRC – 16 (Notice for attachment and sale of immovable/movable goods/shares under section 79)	ZA2409180001105	03/10/2018	FORM GST DRC-16.pdf
REPLIES						
CERTIFICATES / ORDERS						
REFERENCES						

[Go back to the Main Menu](#)

## E. Issue Certificate or Order

To issue a certificate or order, perform following steps:

1. On the **Case Detail** page, select the **CERTIFICATES/ORDERS** tab if it is not selected by default.
2. Click **ADD CERTIFICATE / ORDER**.

Dashboard > Recovery Case > Case Details English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
**CERTIFICATES / ORDERS**  
REFERENCES

ADD CERTIFICATE / ORDER

Certificate/Order Reference Number	Mode of Recovery	Certificate/Order Type	Issued On	Action
No Records Found				

3. The Certificate/ Order page is displayed.

Dashboard > Recovery Case > Case Details English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
**CERTIFICATES / ORDERS**  
REFERENCES

Mode of Recovery\*

Select ▼

Certificate/Order Type\*

Select ▼

Certificate/Order Reference Number\*

Certificate/Order Reference Number

[Generate Certificate/Order Number](#)

Click on the link "Generate Certificate/Order Number" to generate a new Certificate/Order Reference Number

Copy the number generated by the system and enter this same number in the certificate to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.

Upload Certificate/Order\*

Choose File

No file chosen

Only PDF file format is allowed

Maximum file size for upload is 5MB.

Issued On

28/09/2018

BACK

ISSUE WITH DSC

4. Select **Mode of Recovery** to be issued from the drop-down list.

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
**CERTIFICATES / ORDERS**  
REFERENCES

**Mode of Recovery\***  

Select  
Select  
Sale of taxable goods in control of Recovery officer  
Notice to Third Parties  
Attachment/Seizure of Immovable/Movable properties by Tax Authorities  
Issuance of Certificate to Revenue Authorities  
Recovery from other state

\* indicates mandatory fields

**Certificate/Order Reference Number\***  

Certificate/Order Reference Number

[Generate Certificate/Order Number](#)

**Upload Certificate/Order\***  

Choose File

 No file chosen

**Issued On**  
28/09/2018

**Click on the link "Generate Certificate/Order Number" to generate a new Certificate/Order Reference Number**

**Copy the number generated by the system and enter this same number in the certificate to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.**

**Only PDF file format is allowed**

**Maximum file size for upload is 5MB.**

5. Select **Certificate/ Order Type** to be issued from the drop-down list.

Based on Mode of Recovery selected above, relevant certificate/ order type can be selected as shown in the screenshot below.

Mode of Recovery	Certificate/ Order Type
Sale of taxable goods in control of Recovery officer	<div> <b>Mode of Recovery*</b>  <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 10px;">Sale of taxable goods in control of Recovery officer</div> </div> <div> <b>Certificate/Order Type*</b>  <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;">FORM GST DRC – 12 (Sale Certificate)</div> <div style="border: 1px solid #ccc; padding: 5px;"> Select  FORM GST DRC – 12 (Sale Certificate) </div> </div>
Notice to Third Parties	

	<p><b>Mode of Recovery</b> •</p> <p>Notice to Third Parties ▼</p> <p><b>Certificate/Order Type</b> •</p> <p>FORM GST DRC – 14 (Certificate of Payment to a Third Person) ▼</p> <p>Select</p> <p>FORM GST DRC – 14 (Certificate of Payment to a Third Person)</p>
Attachment/Seizure of Immovable/Movable properties by Tax Authorities	<p><b>Mode of Recovery</b> •</p> <p>Attachment/Seizure of Immovable/Movable properties by Tax Authorities ▼</p> <p><b>Certificate/Order Type</b> •</p> <p>Select ▼</p> <p>Select</p> <p>FORM GST DRC – 12 (Sale Certificate)</p> <p>FORM GST DRC - 23 (Restoration of provisionally attached property / bank account under section83 )</p>
Issuance of Certificate to Revenue Authorities	<p><b>Mode of Recovery</b> •</p> <p>Issuance of Certificate to Revenue Authorities ▼</p> <p><b>Certificate/Order Type</b> •</p> <p>FORM GST DRC – 18 (Certificate action under clause (e) of sub-section (1) sectic ▼</p> <p>Select</p> <p>FORM GST DRC – 18 (Certificate action under clause (e) of sub-section (1) section 79 )</p>
Recovery from other state	<p><b>Mode of Recovery</b> •</p> <p>Recovery from other state ▼</p> <p><b>Certificate/Order Type</b> •</p> <p>FORM GST DRC – 18 (Certificate action under clause (e) of sub-section (1) sectic ▼</p> <p>Select</p> <p>FORM GST DRC – 18 (Certificate action under clause (e) of sub-section (1) section 79 )</p>

6. Click the **Generate Certificate/ Order Number** hyperlink. Certificate/ Order Reference Number field gets auto-populated.

7. Click the **Download Template** link to download the template.

8. Follow the same steps as explained earlier to download the template, add details and save the word template to PDF.
9. Click **Upload Certificate/ Order** to upload the Certificate/ Order from your machine.

Dashboard > Recovery Case > Case Details English

Recovery ID ID2409180000008	GSTIN/Temporary ID 24ACXPK3463AMZ2	Date of Case Creation 26/09/2018	Status Recoverable
--------------------------------	---------------------------------------	-------------------------------------	-----------------------

RECOVERY DETAILS

NOTICES

REPLIES

**CERTIFICATES / ORDERS**

REFERENCES

**Mode of Recovery** •

Sale of taxable goods in control of Recovery officer ▼

**Certificate/Order Type** •

FORM GST DRC - 12 (Sale Certificate) ▼

**Certificate/Order Reference Number** •

ZA240918000154T

[Generate Certificate/Order Number](#)

**Upload Certificate/Order** •

[Choose File](#) No file chosen

**Download Template**

[Click here](#) to view the steps for converting the filled Word template to PDF file format.

Only PDF file format is allowed

Maximum file size for upload is 5MB.

**Issued On**  
28/09/2018

[BACK](#) [ISSUE WITH DSC](#)

• indicates mandatory fields

1 Click on the link "Generate Certificate/Order Number" to generate a new Certificate/Order Reference Number

2 Copy the number generated by the system and enter this same number in the certificate to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.

10. Click **ISSUE with DSC**.

Dashboard > Recovery Case > Case Details
English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
**CERTIFICATES / ORDERS**  
REFERENCES


**Mode of Recovery**
Sale of taxable goods in control of Recovery officer

**Certificate/Order Type**
FORM GST DRC - 12 (Sale Certificate)

**Certificate/Order Reference Number**
ZA240918000154T  
[Generate Certificate/Order Number](#)

Click on the link "Generate Certificate/Order Number" to generate a new Certificate/Order Reference Number  
Copy the number generated by the system and enter this same number in the certificate to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not.

**Upload Certificate/Order**



Doc1.pdf

[Download Template](#)  
Click here to view the steps for converting the filled Word template to PDF file format.  
Only PDF file format is allowed  
Maximum file size for upload is 5MB.

**Issued On**  
28/09/2018

BACK
ISSUE WITH DSC

11. Click **PROCEED** button.



## Warning

Are you sure you want to proceed?

NO
YES

12. Click **ISSUE with DSC**.

Dashboard > Notice/Reminder/Order English

ARN	Date	GSTIN
ID2409180000008	28/09/2018	24ACXPK3463AMZ2

## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

Facing problem using DSC? [Click here for help](#)

ISSUE WITH DSC

13. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

Dashboard > English

Certificate / Order has been successfully issued.

OK

14. The updated **Case Detail** page is displayed, with the table containing the record of the Certificate/ Order just issued. Taxpayer will be intimated of the Certificate/ Order issued through SMS and e-mail.

Dashboard > Recovery Case > Case Details English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPK3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
**CERTIFICATES / ORDERS**  
REFERENCES

ADD CERTIFICATE / ORDER

Certificate/Order Reference Number	Mode of Recovery	Certificate/Order Type	Issued On	Action
ZA240918000154T	Sale of taxable goods in control of Recovery officer	FORM GST DRC – 12 (Sale Certificate)	28/09/2018	<a href="#">View</a>

[Go back to the Main Menu](#)

## F (1). Add Reference Document

To add any reference documents, in the role of Assistant to Recovery Officer, perform following steps:

1. On the **Case Detail** page, select the **REFERENCES** tab if it is not selected by default. This tab displays the additional documents uploaded by the Recovery Officer which can be uploaded at any stage for maintaining the same in records and is related to the selected recovery id.
2. Click the **ADD REFERENCE** button.

The screenshot shows the 'Case Details' page for a recovery case. The top navigation bar includes 'Dashboard > Recovery Case > Case Details' and a language selector set to 'English'. Below this, a yellow header bar displays case information: Recovery ID (ID2409180000008), GSTIN/Temporary ID (24ACXPK3463AMZ2), Date of Case Creation (26/09/2018), and Status (Recoverable). On the left, a sidebar contains tabs for RECOVERY DETAILS, NOTICES, REPLIES, CERTIFICATES / ORDERS, and REFERENCES (which is selected). The main content area features a red 'ADD REFERENCE' button. Below it is a table with columns: Type of Reference, Document Submitted By, Document Uploaded By, and Action. The table currently shows 'No Records Found'. At the bottom, there is a 'Download Template' section with a dropdown menu set to 'Select'.

Recovery ID	GSTIN/Temporary ID	Date of Case Creation	Status
ID2409180000008	24ACXPK3463AMZ2	26/09/2018	Recoverable

RECOVERY DETAILS

NOTICES

REPLIES

CERTIFICATES / ORDERS

REFERENCES

ADD REFERENCE

Type of Reference	Document Submitted By	Document Uploaded By	Action
No Records Found			

Download Template

Select

3. In the **Type of Reference** field, enter the name of type of document to be uploaded.
4. In the **Document Submitted By** field, enter the name of type of person who is submitting the document.
5. Click the **SUBMIT** button.

Dashboard > Recovery Case > Case DetailsEnglish

Recovery ID ID2409180000008	GSTIN/Temporary ID 24ACXPK3463AMZ2	Date of Case Creation 26/09/2018	Status Recoverable
--------------------------------	---------------------------------------	-------------------------------------	-----------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
REFERENCES

Type of Reference\*

Enter Type of Reference

Document Submitted By\*

Enter Document Submitted By

Upload Document\*

Choose FileNo file chosen

Only PDF file format is allowed

Maximum file size for upload is 5 MB per document.

Maximum 5 documents can be uploaded at a time.

BACK

SUBMIT

6. Click the **YES** button.

!

Warning

You are going to upload the attached document. Do you want to continue?  
Note: Once uploaded, document cannot be edited / deleted.

NO

YES

7. A success message is displayed and the updated **Case Detail** page is displayed, with the table containing the reference document just added.

Dashboard > Recovery Case > Case Details English

Recovery ID <b>ID2409180000008</b>	GSTIN/Temporary ID <b>24ACXPk3463AMZ2</b>	Date of Case Creation <b>26/09/2018</b>	Status <b>Recoverable</b>
---------------------------------------	--	--	------------------------------

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
**REFERENCES**

ADD REFERENCE

Document uploaded successfully

Type of Reference	Document Submitted By	Document Uploaded By	Action
Discussion	Sindhuri	MUKESH DHANJIBHAI KARSHALA	<a href="#">Doc1.pdf</a>

Download Template

Select

[Go back to the Main Menu](#)

## F (2). Download Template

To download any template of the notified form, perform following steps:

1. On the **Case Detail** page, select the **REFERENCES** tab if it is not selected by default.
2. Select the type of template to be downloaded from the **Download Template** drop-down list.

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
**REFERENCES**

ADD REFERENCE

Type of Reference	Document Submitted By	Document Uploaded By	Action
Discussion	Sindhuri	MUKESH DHANJIBHAI KARSHALA	<a href="#">Doc1.pdf</a>

Download Template

Select

Select  
FORM GST DRC – 09 (Order for recovery through specified officer under section 79)  
FORM GST DRC – 10 (Notice for Auction of Goods under section 79 (1) (b) of the Act)  
FORM GST DRC – 11 (Notice to successful bidder)  
FORM GST DRC – 12 (Sale Certificate)  
FORM GST DRC – 13 (Notice to a third person under section 79(1) (c))  
FORM GST DRC – 14 (Certificate of Payment to a Third Person)  
FORM GST DRC – 15 (Application before the Civil Court requesting execution for a Decree)  
FORM GST DRC – 16 (Notice for attachment and sale of immovable/movable goods/shares under section 79)  
FORM GST DRC – 17 (Notice for Auction of Immovable/Movable Property under section 79(1) (d) )  
FORM GST DRC – 18 (Certificate action under clause (e) of sub-section (1) section 79 )  
FORM GST DRC – 19 (Application to the Magistrate for Recovery as Fine)  
FORM GST DRC – 22 (Provisional attachment of property under section83)  
FORM GST DRC – 23 (Restoration of provisionally attached property / bank account under section83 )  
FORM GST DRC – 25 (Continuation of Recovery Proceedings)

3. Click the **Download Template** link.

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
**REFERENCES**

ADD REFERENCE

Type of Reference	Document Submitted By	Document Uploaded By	Action
Discussion	Sindhuri	MUKESH DHANJIBHAI KARSHALA	<a href="#">Doc1.pdf</a>

Download Template

FORM GST DRC – 10 (Notice for Auction of Goods under section 79 (1) (b) of t

Download Template

Click here to view the steps for converting the filled Word template to PDF file format.

4. The template is downloaded on your machine.

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Dashboard > Recovery Case > Case Details
English

Recovery ID  
ID2409180000008
GSTIN/Temporary ID  
24ACXPk3463AMZ2
Date of Case Creation  
26/09/2018
Status  
Recoverable

RECOVERY DETAILS  
NOTICES  
REPLIES  
CERTIFICATES / ORDERS  
**REFERENCES**

ADD REFERENCE

Type of Reference	Document Submitted By	Document Uploaded By	Action
Discussion	Sindhuri	MUKESH DHANJIBHAI KARSHALA	<a href="#">Doc1.pdf</a>

Download Template

FORM GST DRC – 10 (Notice for Auction of Goods under section 79 (1) (b) of t

Download Template

Click here to view the steps for converting the filled Word template to PDF file format.

FORM\_GST\_DRC\_....docx

[Go back to the Main Menu](#)

# Letter to Liquidator in case of Liquidation of Company

## FAQs > Letter to Liquidator in case of Liquidation of Company

### 1. I am not getting "Liquidation Cases" link in my Dashboard. Why?

You may not have been assigned the role of Commissioner by the State Admin. You may request your State Admin to allocate you the role of Commissioner. Once the role is assigned, you will be allocated 'Liquidation Cases' link for further action.

Click [here](#) to learn about the various roles available in Tax Officials Interface and how Admin can assign the role to Tax Officials.

### 2. What are the pre-conditions to issue a letter to the liquidator of company intimating the current demand and likely demand under GST?

When Commissioner receives an intimation from liquidator of a company informing about liquidation proceedings against any company, against which adjudged dues are pending, or a demand proceedings have been initiated, he/she can issue a letter to the liquidator of company intimating the outstanding demands due and demand and notices issued/ likely to be issued against the company under GST.

**Note:** Intimation about winding up of Company to be received from Liquidator is an Offline process.

### 3. How can issue a letter to the liquidator of company intimating the current demand and likely demand under GST?

To issue a letter to the liquidator of company intimating the current demand and likely demand under GST, perform following steps:

1. Create a case ID against GSTIN for winding up
2. Search for the Liquidation Use Cases by providing Liquidation Case ID or GSTIN/Temporary ID or Status or Liquidation ID Creation Date
3. View taxpayer's details along with Demand ID's pending against the GSTIN
4. Issue Order in Form GST DRC-24, for intimation to Liquidator for recovery of amount
5. Once the amount is realised by Liquidator against the GSTIN, the amount will be deposited in the Electronic Cash Ledger of taxpayer which can be utilized by Recovery officers and Jurisdictional Officers for utilizing the amount against pending demand. Recovery officer will create challan using "Create Challan" functionality and deposit the amount in Electronic Cash Ledger of the taxpayer.

#### **4. By when intimation of current demand and anticipated demand under GST should be sent to the Liquidator?**

Intimation to the Liquidator need to be sent within 3 months of receiving the Intimation of the appointment of the liquidator.

#### **5. How will Recovery Officers be intimated of demand?**

Alert to Recovery Officers about intimation of anticipated demand will be sent automatically upon updating of DCR by Commissioner.

#### **6. What is meant by flagging GSTIN for winding up?**

When a Tax Official flags GSTIN for Winding up, all the pending demands against that particular GSTIN gets flagged and status of Recovery in process gets changed to "In Liquidation". By doing this Commissioner can issue a letter to the liquidator of company intimating the current demand and likely demand under GST, for recovery.

#### **7. From where can I flag GSTIN for winding up?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Demand and Collection Register > View DCR** option.

#### **8. If a particular GSTIN has multiple demands pending against a taxpayer with separate demand ID, can a Tax Official flag GSTIN for one specific demand?**

No, Tax Official cannot flag GSTIN for winding up of only a specific or selected demands pending against a taxpayer. When a Tax Official flags GSTIN for winding up, all the pending demands against that particular GSTIN gets flagged for recovery.

#### **9. From where can I view demand details against GSTIN?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Demand and Collection Register > View DCR** option.

#### **10. From where can I upload additional documents related to liquidation?**

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Liquidation Cases > Case Search > REFERENCES** option.

## 11. From where can I issue order related to liquidation?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Liquidation Cases > Case Search > ORDERS** option.

## 12. Can I edit the tax details which are auto-populated based on Demand ID pending against the GSTIN while issuing the Form GST DRC-24 Order?

Yes, you can edit the tax details which are auto-populated based on Demand ID pending against the GSTIN while issuing the Form GST DRC-24 Order. You can either increase/ decrease the tax details.

## 13. What will happen once Commissioner flags the GSTIN for liquidation?

Once Commissioner flags the GSTIN for liquidation:

- DCR will be updated with a flag about winding up of company.
- Demand ID's connected to liquidating GSTIN in the DCR will be flagged to show winding up of company.

## 14. What will happen once Commissioner issues a letter to the liquidator of company intimating the current demand and likely demand under GST?

Once Commissioner issues a letter to the liquidator of company intimating the current demand and likely demand under GST

- Status of Liquidation Case ID is changed to "Intimation Sent to Liquidator".
- An Intimation of current and anticipated demand will be sent to the Liquidator.

## 15. What needs to be done once amount is realized by Liquidator against the GSTIN?

Once the amount is realized by Liquidator against the GSTIN, the amount will be deposited in the Electronic Cash Ledger of taxpayer which can be utilized by Recovery officers and Jurisdictional Officers against pending demand. Recovery officer will create challan using "Create Challan" functionality and deposit the amount in Electronic Cash Ledger of the taxpayer against the specific demand Id.

Click [here](#) to know more about how to create challan.

## 16. What are the various statuses under "Letter to Liquidator in case of Liquidation of Company"?

Various statuses under "Letter to Liquidator in case of Liquidation of Company" are:

1. Liquidation Case Initiated: When liquidation case is created against GSTIN for winding up

2. Intimation sent to Liquidator: Once Commissioner issues a letter to the liquidator of company intimating the current demand and likely demand under GST

# Manual > Letter to Liquidator in case of Liquidation of Company

## How can I issue a letter to the liquidator of company, intimating the current demand and likely demand under GST?

To issue a letter to the liquidator of company, intimating the current demand and likely demand under GST, in the role of Commissioner, perform following steps:

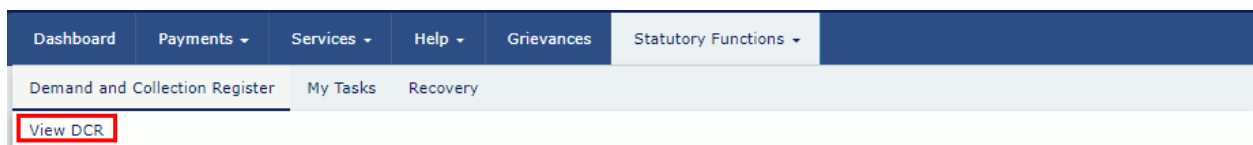
- A. Go to View DCR: [Flag GSTIN for Winding Up](#)
- B: [Searching for a Liquidation Use Case](#)
- C. Using **LIQUIDATION CASE** tab: [View Demand Details](#)
- D. Take action using **ORDERS** tab: [Issue Order](#)
- E. Take action using **REFERENCES** tab: [Add Reference Document](#)

*Click each hyperlink above to know more.*

### A. Go to View DCR: Flag GSTIN for Winding Up

To create a case ID against GSTIN for winding up, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Demand and Collection Register > View DCR** option.



4. The **DEMAND AND COLLECTION REGISTER (DCR)** search page is displayed.
- Click [here](#) to know more about how to search demand.

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Dashboard > View DCR
Eng

### DEMAND AND COLLECTION REGISTER (DCR)

**Demand belonging to the Financial Year\***  
Select

Or

**Demand created in the Financial Year\***  
Select

**Period From**  
Month
Year

**To**  
Month
Year

**Zone**  
Select

**Unit**  
Select

**Circle**  
Select

**Earlier Laws/GST Law**  
Select

**Type of Demand**  
Select

Advanced Search

FLAG GSTIN FOR WINDING UP
RESET
SEARCH

The GST has subsumed the following taxes which were levied and collected by the Centre:

- Central Excise duty
- Duties of Excise (Medicinal and Toilet Preparations)
- Additional Duties of Excise (Goods of Special Importance)
- Additional Duties of Excise (Textiles and Textile Products)
- Additional Duties of Customs (commonly known as CVD)
- Special Additional Duty of Customs (SAD)
- Service Tax
- Central Surcharges and Cesses so far as they relate to supply of goods and services

State taxes that have been subsumed under the GST are given below:

- State VAT
- Central Sales Tax
- Luxury Tax
- Entry Tax (all forms)
- Entertainment and Amusement Tax (except when levied by the local bodies)
- Taxes on advertisements
- Purchase Tax
- Taxes on lotteries, betting and gambling
- State Surcharges/Additional Taxes and Cesses so far as they relate to supply of goods and services

- Click the **Advanced Search** link to flag a particular GSTIN for winding up.
- Enter the **GSTIN/ Temporary ID** against which winding up has to be initiated.
- Click the **FLAG GSTIN FOR WINDING UP** button.

Dashboard > View DCR English

### DEMAND AND COLLECTION REGISTER (DCR)

**Demand belonging to the Financial Year\***  
 Select Or **Demand created in the Financial Year\***  
 2017-18

**Period From**  
 Month Year **To**  
 Month Year

**Zone**  
 Select **Unit**  
 Select **Circle**  
 Select

**Earlier Laws/GST Law**  
 Select **Type of Demand**  
 Select


[Advanced Search](#)

**GSTIN/Temporary ID**  
 18AJIPA1572EABZ **Name of Taxpayer**  
 Enter Taxpayer Name **Status**  
 Select

**Pending Demand Amount(between)**  
 From 0.00 To 0.00

[FLAG GSTIN FOR WINDING UP](#) [RESET](#) [SEARCH](#)

8. Click the **YES** button.



## Warning

Are you sure you want to proceed?

[NO](#) [YES](#)

9. A confirmation message is displayed that liquidation case has been created successfully. Once a GSTIN is flagged, a case ID is created with status as “Liquidation Case Initiated” against that GSTIN. Once the case ID is created, Commissioner can view all the liquidation cases under **Statutory Functions > Recovery > Liquidation Cases**.

**Note:** You cannot flag GSTIN for winding up of only a specific or selected demands pending against a taxpayer. When GSTIN is flagged for winding up, all the pending demands against that particular GSTIN with Recoverable status gets flagged for recovery.

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Dashboard > View DCR
English

Liquidation Case created successfully with Case ID ZA181018000147Y

DEMAND AND COLLECTION REGISTER (DCR)

[Go back to the Main Menu](#)

## B: Searching for a Liquidation Use Case

To view all the liquidation cases, perform following steps:

1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Recovery > Liquidation Cases** option.

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Statutory Functions

Demand and Collection Register
My Tasks
Recovery

Application for Deferred Payment/Payment in Instalments
Liquidation Cases

4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **Liquidation Case ID, GSTIN/Temporary ID, Status** or **Liquidation Case ID Creation From and To Date**.

**Note:** You must enter data in at least one field to proceed.

**Status**

Select
Select
Intimation Sent To Liquidator
Liquidation Case Initiated

5. Click the **SEARCH** button.

Dashboard > Liquidation Cases English

Liquidation Cases

Liquidation Case ID

Enter Liquidation Case ID

GSTIN/Temporary ID

Enter GSTIN/Temporary ID

Status

Liquidation Case Initiated ▼

Liquidation Case ID Creation Date :

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

RESET

SEARCH

6. Based on your search criteria, the required Liquidation Case ID(s) gets displayed. Click the **Liquidation Case ID** hyperlink of the case you want to act on.

Dashboard > Liquidation Cases English

Liquidation Cases

Liquidation Case ID

Enter Liquidation Case ID

GSTIN/Temporary ID

Enter GSTIN/Temporary ID

Status

Liquidation Case Initiated ▼

Liquidation Case ID Creation Date :

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

RESET

SEARCH

List of Liquidation Cases

Liquidation Case ID	GSTIN/Temporary ID	Name of the Taxpayer	Liquidation ID Creation Date ↕	Status
<a href="#">ZA181018000147Y</a>	18AJIPA1572EABZ	ANGAD JASBIRSINGH ARORA	27/10/2018	Liquidation Case Initiated

7. **Liquidation** Case Detail page is displayed. From this page, you can initiate liquidation process by operating on the tabs provided at the left-hand side of the page: **LIQUIDATION CASE**, **ORDERS** and **REFERENCES**.

**Note:** On this page, the **LIQUIDATION CASE** tab is selected by default.

Dashboard > Liquidation Cases > Case Details
English

Liquidation Case ID  
**ZA181018000147Y**

GSTIN/Temporary ID  
**18AJIPA1572EABZ**

Liquidation ID Creation Date  
**27/10/2018**

Status  
**Liquidation Case Initiated**

LIQUIDATION CASE  
ORDERS  
REFERENCES

Name of the Taxpayer : ANGAD JASBIRSINGH ARORA

Demand Details

Demand ID	Demand Creation Date	Assigned To	Pending Demand Amount				Status	
			Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)		Total (₹)
ZA1810180001337	25/10/2018	B18000000000981	0	7	0	0	7	Demand Created
ZA181018000002E	01/10/2018	B18000000000981	60	0	0	0	60	Demand Created
ZA181018000001G	01/10/2018	B18000000000981	30	0	0	0	30	Demand Created
ZA180918000055M	07/09/2018	B18000000000981	28,33,333	0	0	0	28,33,333	Recovery Initiated
ZA180918000052S	06/09/2018	B18000000000972	12,580	0	0	0	12,580	Recovery Initiated
ZA180918000051U	06/09/2018	B18000000000972	4,228	0	0	0	4,228	Recovery Initiated
ZA180918000050W	06/09/2018	B18000000000972	4,519	0	0	0	4,519	Recovery Initiated
ZA180918000049F	06/09/2018	B18000000000972	54,369	0	0	0	54,369	Recovery Initiated
ZA180918000041V	05/09/2018	B18000000000981	2,573	0	0	0	2,573	Recovery Initiated
ZA180918000040X	05/09/2018	B18000000000981	284	0	0	0	284	Recovery Initiated

< 1 2 3 4 5 6 7 ... 11 >

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## C. Using LIQUIDATION CASE tab: View Demand Details

To view details of demand pending against a taxpayer, along with Demand ID's, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **LIQUIDATION CASE** tab if it is not selected by default. This tab displays the taxpayer and demand details pending against the GSTIN
2. Click the **Hyperlinks** links under Pending Demand Amount column to view the demand details under minor heads.

Liquidation Case ID  
**ZA181018000147Y**GSTIN/Temporary ID  
**18AJIPA1572EABZ**Liquidation ID Creation Date  
**27/10/2018**Status  
**Liquidation Case Initiated**LIQUIDATION  
CASE

ORDERS

REFERENCES

Name of the Taxpayer : ANGAD JASBIRSINGH ARORA

## Demand Details

Demand ID	Demand Creation Date	Assigned To	Pending Demand Amount					Status
			Integrated Tax (₹)	Central Tax (₹)	State / UT Tax (₹)	CESS (₹)	Total (₹)	
ZA1810180001337	25/10/2018	B18000000000981	0	7	0	0	7	Demand Created
ZA181018000002E	01/10/2018	B18000000000981	60	0	0	0	60	Demand Created
ZA181018000001G	01/10/2018	B18000000000981	30	0	0	0	30	Demand Created
ZA180918000055M	07/09/2018	B18000000000981	28,33,333	0	0	0	28,33,333	Recovery Initiated
ZA180918000052S	06/09/2018	B18000000000972	12,580	0	0	0	12,580	Recovery Initiated
ZA180918000051U	06/09/2018	B18000000000972	4,228	0	0	0	4,228	Recovery Initiated
ZA180918000050W	06/09/2018	B18000000000972	4,519	0	0	0	4,519	Recovery Initiated
ZA180918000049F	06/09/2018	B18000000000972	54,369	0	0	0	54,369	Recovery Initiated
ZA180918000041V	05/09/2018	B18000000000981	2,573	0	0	0	2,573	Recovery Initiated
ZA180918000040X	05/09/2018	B18000000000981	284	0	0	0	284	Recovery Initiated

&lt; 1 2 3 4 5 6 7 ... 11 &gt;

- The demand details under minor heads are displayed.
- Click the **Close** button.

Integrated Tax (₹)



Tax (₹)	Interest (₹)	Penalty (₹)	Fee (₹)	Others (₹)	Total (₹)
28,33,333	0	0	0	0	28,33,333

[Go back to the Main Menu](#)

## D. Take action using ORDERS tab of Case Detail page: Issue Order

To issue Order in Form GST DRC-24, for intimation to Liquidator for recovery of amount, perform following steps:

1. On the **Case Detail** page of that particular GSTIN, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** button.

[Dashboard](#) > [Liquidation Cases](#) > [Case Details](#)English

Liquidation Case ID <b>ZA181018000147Y</b>	GSTIN/Temporary ID <b>18AJIPA1572EABZ</b>	Liquidation ID Creation Date <b>27/10/2018</b>	Status <b>Liquidation Case Initiated</b>
---	--	---	---

LIQUIDATION CASE

ORDERS

REFERENCES

ADD ORDER

Order Number	Order Type	Date of Order	Issued By	Action
No Records Found				

3. The **Order** page is displayed.

Dashboard
Payments
Services
Help
Grievances
Statutory Functions

Dashboard
Liquidation Cases
Case Details
English

Liquidation Case ID  
**ZA181018000147Y**

GSTIN/Temporary ID  
**18AJIPA1572EABZ**

Liquidation ID Creation Date  
**27/10/2018**

Status  
**Liquidation Case Initiated**

LIQUIDATION CASE  
**ORDERS**  
REFERENCES

**Order Type**
• indicates mandatory fields

GST DRC-24 (Intimation to Liquidator for Recovery of Amount)

**Current / Anticipated Demand**

Act	Tax	Interest	Penalty	Fees
<b>Integrated Tax (₹)</b>	500000	0	2000	0
<b>Central Tax (₹)</b>	10000	0	1000	0
<b>State / UT Tax (₹)</b>	10000	0	1000	0
<b>CESS (₹)</b>	0	0	0	0

**Order Number**

Order Number

[Generate Order Number](#)

Click on the link "Generate Order Number" to generate a new Order Number

Copy the number generated by the system and enter this same number in the order to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not

**Upload Order**

Choose File No file chosen

[Download Template](#)

Click here to view the steps for converting the filled Word template to PDF file format.

Only PDF file format is allowed

Maximum file size for upload is 5MB.

**Issued On**  
29/10/2018

BACK
ISSUE WITH DSC

- GST DRC-24 (Intimation to Liquidator for Recovery of Amount)** is auto-populated in the Order Type drop-down list.
- Note that tax details are auto-populated based on Demand ID pending against the GSTIN in the editable format. You can edit the figures shown to add the Current/ Anticipated amount under major and minor heads.
- Scroll to the right using scroll bar to enter more details.

**Order Type** • indicates mandatory fields

GST DRC-24 (Intimation to Liquidator for Recovery of Amount) ▼

**Current / Anticipated Demand**

Act	Tax	Interest	Penalty	Fees
Integrated Tax (₹)	500000	0	2000	0
Central Tax (₹)	10000	0	1000	0
State / UT Tax (₹)	10000	0	1000	0
CESS (₹)	0	0	0	0

7. Enter details in **Penalty**, **Fees** and **Others** column.

**Order Type** • indicates mandatory fields

GST DRC-24 (Intimation to Liquidator for Recovery of Amount) ▼

Interest	Penalty	Fees	Others	Total
0	2000	0	0	52,000
0	1000	0	0	12,000
0	1000	0	0	12,000
0	0	0	0	0

8. Click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.

**Order Number\***

ZA1810180001650

[Generate Order Number](#)

❗ Click on the link "Generate Order Number" to generate a new Order Number

❗ Copy the number generated by the system and enter this same number in the order to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not

9. Click the **Download Template** link to download the template to upload the order.

**Upload Order\***

No file chosen

[Download Template](#)

❗ [Click here](#) to view the steps for converting the filled Word template to PDF file format.

❗ Only PDF file format is allowed

❗ Maximum file size for upload is 5MB.

**Issued On**

29/10/2018

10. The Form GST DRC-24 Template is downloaded. Open the downloaded template.

11. Click the **Enable Editing** button.

File Tools View FORM\_GST\_DRC\_24 (1).docx (Protected View) - Word

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. **Enable Editing**

**FORMGST DRC-24**  
[See rule 160]

To  
The Liquidator/Receiver,  
-----

Name of the taxable person:  
GSTIN/Temporary ID  
Demand order no.-      Date-      Period-

**Intimation to Liquidator for recovery of amount**

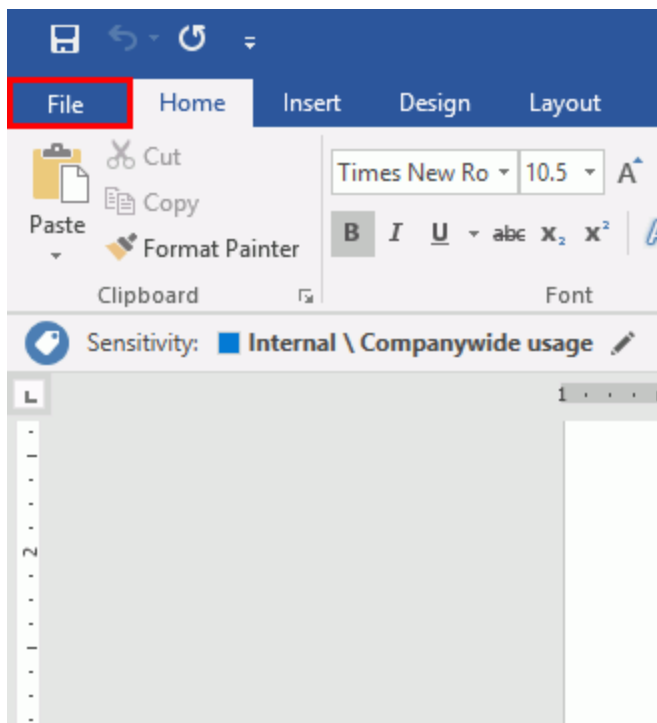
This has reference to your letter <<intimation no. & date>>, giving intimation of your appointment as liquidator for the <<company name>> holding <<GSTIN>>. In this connection, it is informed that the said company owes / likely to owe the following amount to the State / Central Government:

**Current / Anticipated Demand**

					(Amount in Rs.)
Act	Tax	Interest	Penalty	Other Dues	Total Arrears

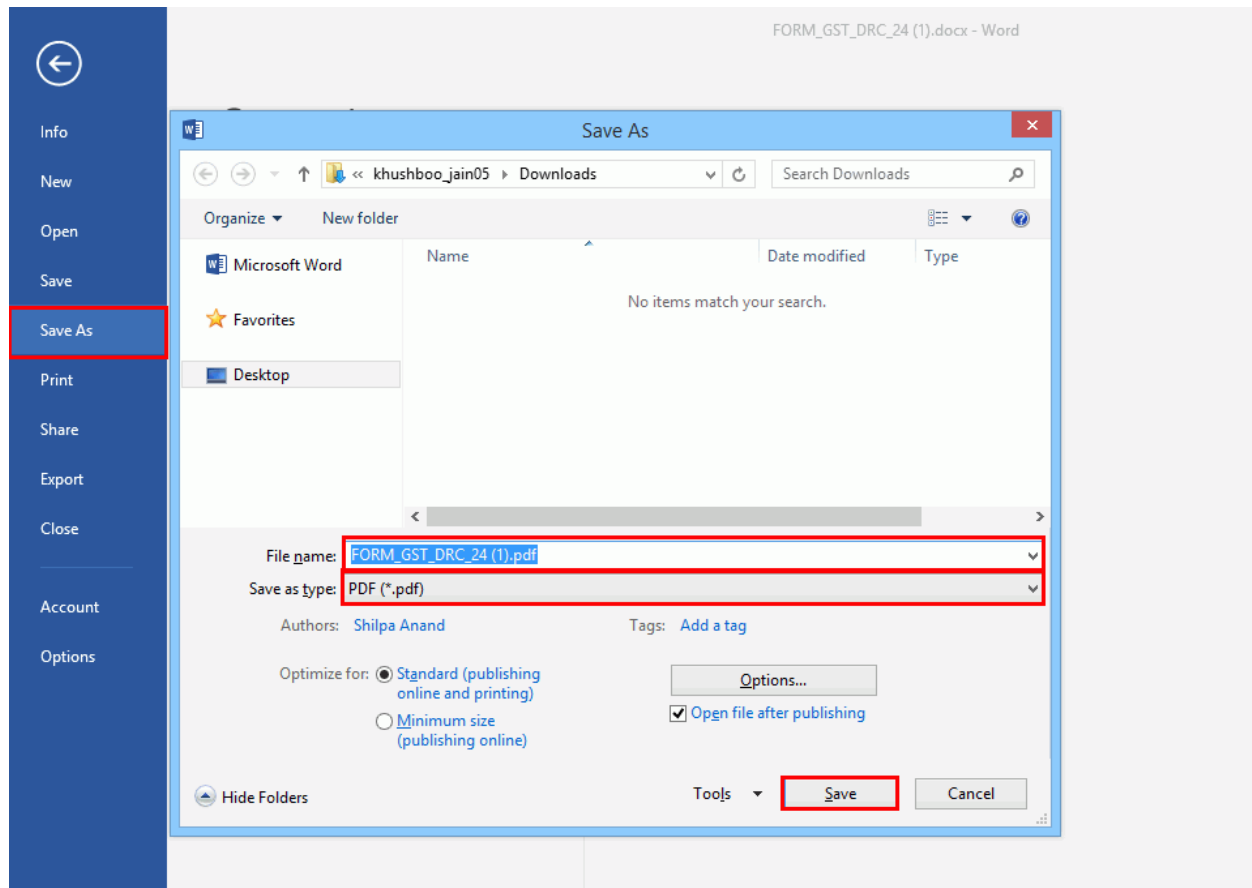
12. Enter the details.

13. Once you have entered the details, click on the **File** button in top left corner.

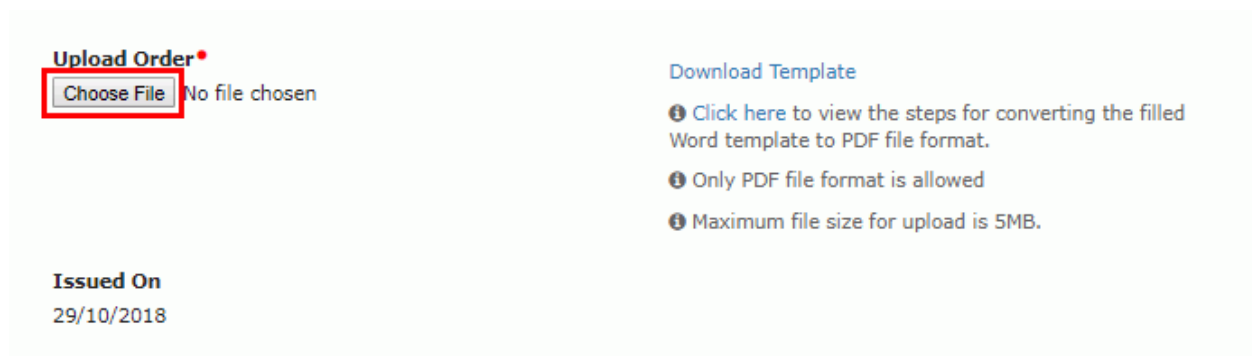


14. Click the **Save As** button.

15. Now select the location to save the file and in the File Name list, type or select a name for the document.
16. In the Save as type list, select PDF.
17. Click the **Save** button.



18. After entering the details, click the **Choose File** button to upload the PDF as created above.



19. Select the PDF file which was saved and click the **Open** button.
20. You can use the Delete button to delete the uploaded document, if required.

#### Upload Order\*



FORM\_GST\_DRC\_24 (1).pdf



#### Download Template

- Click [here](#) to view the steps for converting the filled Word template to PDF file format.
- Only PDF file format is allowed
- Maximum file size for upload is 5MB.

#### Issued On

29/10/2018

21. Click **ISSUE with DSC**.

#### Order Number\*

ZA1810180001650

[Generate Order Number](#)

- Click on the link "Generate Order Number" to generate a new Order Number
- Copy the number generated by the system and enter this same number in the order to be uploaded and sign the document by attaching DSC. System would not verify whether uploaded PDF is signed or not

#### Upload Order\*



FORM\_GST\_DRC\_24 (1).pdf



#### Download Template

- Click [here](#) to view the steps for converting the filled Word template to PDF file format.
- Only PDF file format is allowed
- Maximum file size for upload is 5MB.

#### Issued On

29/10/2018

BACK

ISSUE WITH DSC

22. Click the **YES** button.



## Warning

Are you sure you want to proceed?

NO

YES

23. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.

[Dashboard](#) > [Issue Notice/Order/Certificate](#) English

Order has been successfully issued.

OK

24. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued.

**Note:**

- Status of Liquidation Case ID is changed to "Intimation Sent to Liquidator".
- Once the amount is realised by Liquidator against the GSTIN, the amount will be deposited in the Electronic Cash Ledger of taxpayer which can be utilized by Recovery officers and Jurisdictional Officers for utilizing the amount against pending demand. Recovery officer will create challan using "Create Challan" functionality and deposit the amount in Electronic Cash Ledger of the taxpayer.

[Dashboard](#) > [Liquidation Cases](#) > [Case Details](#) English

Liquidation Case ID  
**ZA181018000147Y**

GSTIN/Temporary ID  
**18AJIPA1572EA2B**

Liquidation ID Creation Date  
**27/10/2018**

Status  
**Intimation Sent To Liquidator**

LIQUIDATION CASE

ADD ORDER

ORDERS

REFERENCES

Order Number	Order Type	Date of Order	Issued By	Action
ZA1810180001650	GST DRC-24 (Intimation to Liquidator for Recovery of Amount)	29/10/2018	Urmila	<a href="#">View</a>

[Go back to the Main Menu](#)

## E. Take action using REFERENCES tab of Case Detail page: Add Reference Document

To upload any additional documents or communication related to the case, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** button.

Dashboard > Liquidation Cases > Case Details English

Liquidation Case ID <b>ZA181018000147Y</b>	GSTIN/Temporary ID <b>18AJIPA1572EABZ</b>	Liquidation ID Creation Date <b>27/10/2018</b>	Status <b>Liquidation Case Initiated</b>
---	--	---	---

LIQUIDATION CASE  
ORDERS  
**REFERENCES**

**ADD REFERENCE**

Type of Reference	Document Submitted By	Action
No Records Found		

3. The **ADD REFERENCE** page is displayed.

Dashboard > Liquidation Cases > Case Details English

Liquidation Case ID <b>ZA181018000147Y</b>	GSTIN/Temporary ID <b>18AJIPA1572EABZ</b>	Liquidation ID Creation Date <b>27/10/2018</b>	Status <b>Liquidation Case Initiated</b>
---	--	---	---

LIQUIDATION CASE  
ORDERS  
**REFERENCES**

**Type of Reference\***  
Enter Type of Reference

**Document Submitted By\***  
Enter Document Submitted By

**Upload Document\***  
 No file chosen

\* indicates mandatory fields

- Only PDF file format is allowed
- Maximum file size for upload is 5 MB per document.
- Maximum 5 documents can be uploaded at a time.

4. In the **Type of Reference** field, enter the type of reference document which is being uploaded.

5. In the **Document Submitted By** field, enter the name of official who submitted the document.
6. Click the **Choose File** button to upload any attachment.

**Note:**

- File with PDF format is only allowed.
- Maximum file size for upload is 5MB.
- Maximum 5 documents can be attached in the application.

7. Click the **SUBMIT** button.

[Dashboard](#) > [Liquidation Cases](#) > [Case Details](#)English

Liquidation Case ID <b>ZA181018000147Y</b>	GSTIN/Temporary ID <b>18AJIPA1572EAZB</b>	Liquidation ID Creation Date <b>27/10/2018</b>	Status <b>Liquidation Case Initiated</b>
---	--	---	---

LIQUIDATION CASE  
ORDERS  
**REFERENCES**

Type of Reference\*

Enter Type of Reference

Document Submitted By\*

Enter Document Submitted By

Upload Document\*

Choose File

No file chosen

Only PDF file format is allowed

Maximum file size for upload is 5 MB per document.

Maximum 5 documents can be uploaded at a time.

BACK

**SUBMIT**

8. Click the **YES** button.

!

**Warning**

You are going to upload the attached document. Do you want to continue?  
Note: Once uploaded, document cannot be edited / deleted.

NO

**YES**

9. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

Dashboard > Liquidation Cases > Case Details

English

Liquidation Case ID  
**ZA181018000147Y**

GSTIN/Temporary ID  
**18AJIPA1572EABZ**

Liquidation ID Creation Date  
**27/10/2018**

Status  
**Liquidation Case Initiated**

LIQUIDATION CASE

ORDERS

REFERENCES

ADD REFERENCE

✔ Document uploaded successfully

Type of Reference	Document Submitted By	Action
E-mail	Rakesh Sharma	Doc.pdf

[Go back to the Main Menu](#)

# Grievance Management

## Overview > Grievance Management

### Addressing Grievances

- [FAQs](#)
- [Manual](#)

### Viewing Grievance History

- [Manual](#)

### Searching Grievance Details

- [Manual](#)

# Overview > Grievance Management

## Addressing Grievances

- [FAQs](#)
- [Manual](#)

## Viewing Grievance History

- [Manual](#)

## Searching Grievance Details

- [Manual](#)

# Addressing Grievances

## FAQs > Addressing Grievances

### 1. For which issues can a taxpayer raise a grievance?

Grievance can be raised in case of following issues:

- a. Grievance related to GST applications issues
- b. Complaint against a tax payer
- c. Grievance related to tax payment

### 2. Who can report grievances?

Any registered taxpayer and any person can report grievances.

### 3. How can I address a Grievance / Complaints on the GST Portal?

Navigate to **Grievances > Grievances Dashboard** to address a Grievance / Complaints on the GST Portal.

### 4. How can view the history of the Grievance / Complaints filed on the GST Portal?

Navigate to **Grievances > History** to view the history of a Grievance / Complaints on the GST Portal.

### 5. What will happen if the grievance officer does not take any action on the Grievance / Complaints filed on the GST Portal?

In case the grievance officer does not take any action for 3 days, the grievance case will be forwarded to the supervisor of the grievance officer against whom the grievance has been raised.

In case the supervisor does not take any action for 3 days, the grievance will be forwarded to his supervisor and so on.

## **6. Can I forward the Grievance / Complaints filed on the GST Portal to any Tax Official?**

Yes, you can forward the Grievance / Complaints filed on the GST Portal to anyone within State/ Centre/ UT.



# Manual > Addressing Grievances

## How can I address grievances/ complaints filed on the GST Portal?

To address grievances/ complaints filed on the GST Portal, perform the following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Grievances** option.

Dashboard > Payment towards Demands

English

**GSTIN/TEMP ID/UIN:**  
18AJIPA1572E7ZE

**Legal Name:**  
ANGAD JASBIRSINGH ARORA

**Trade Name:**  
ANGAD shop

Outstanding Demand

Sr.No	Demand Date	Demand ID	Integrated Tax	Central Tax	State/UT Tax	Cess	
1	01/03/2018	ZA1803180000029	₹82,431	₹0	₹0	₹0	SELECT
2	01/03/2018	ZA1803180000037	₹82,432	₹0	₹0	₹0	SELECT
3	01/03/2018	ZA1803180000045	₹61,99,813	₹0	₹0	₹0	SELECT
4	01/03/2018	ZA1803180000053	₹22,09,129	₹68,07,78,274	₹0	₹0	SELECT
5	01/03/2018	ZA1803180000061	₹5,40,414	₹0	₹0	₹0	SELECT

<

1

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...

11

>

4. Grievance Dashboard is displayed by default. Select the **Grievance Number** link.

Dashboard	Registration ▾	Payments ▾	MIS	Services ▾	Help ▾	Grievances	Refund ▾	
Dashboard > Grievance								English
Grievance Dashboard		Search		Advance Search		History		
Sr. No.	Grievance Number ▾	GSTIN/UIN	Status ▾	Grievance Dated ▾	Name & Address of Business	Name of Complainant	Name of Tax Authority	Jurisdiction
1	GA071217000003W		Pending	04/12/2017		Dilip	Haripriya Santhanam	(Delhi)

Grievance details are displayed. Here, you can Close/ Forward/ Classify the grievance.

### Close Grievance:

- Click the **Choose File** button and upload the response document.
- Click the **CLOSE** button.

Dashboard > Grievance English

Grievance Management

Grievance Number	Grievance Dated	Status
GA071217000003W	04/12/2017	Pending

Documents Uploaded

View

Description of Grievance

qwerty dec 4

Record Response

Upload Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 500 KB.

CLOSE

FORWARD

CLASSIFY

BACK

Logs

- Enter the remarks for internal reference which can be viewed only by Tax Official.
- Enter the remarks for external reference which can be viewed only by taxpayer.
- Click the **CLOSE** button.

Enter Remarks

Remarks for internal reference

Remarks for Internal Reference(Max 500 characters)


Remarks for external reference

Remarks to be displayed to complainant(Max 500 characters)

BACK

CLOSE

10. A confirmation message is displayed. Click the **Yes** button.



## Confirm?

Are you sure you want to close the Grievance?

NO

YES

A confirmation message is displayed that Grievance is successfully closed.

Dashboard > Grievance

English

Grievance Dashboard

Search

Advance Search

History

Grievance ID: GA071217000003W has been successfully closed

No records found.

**Forward Grievance:**

5. Click the **FORWARD** button.
6. Enter the remarks for internal reference.
7. Click the **FORWARD** button.

Enter Remarks

Remarks for internal reference

Remarks for Internal Reference(Max 500 characters)

BACK

FORWARD

8. Select the **Role** of the officer from the drop-down list.
  9. Click the **SEARCH** button.
- The search results are displayed.
10. Select the name of the Tax Authority to whom you want to forward the grievance.
  11. Click the **FORWARD** button.

Dashboard > Grievance
English

Name of Tax Authority

Enter Name of the Tax Authority

Designation

Select

Role

Commissioner

Zone

Select

Ward


Select

SEARCH

Select	Name of Tax Authority	Designation	Role	Jurisdiction
<input type="radio"/>	Haripriya Santhanam	Lower Division Clerks	Commissioner	(Delhi)
<input type="radio"/>	V Deeksha Sindhuri	Assistant Commissioner	Commissioner	(Delhi)

FORWARD

12. A confirmation message is displayed. Click the **Yes** button.



## Confirm?

Are you sure you want to forward this Grievance to V Deeksha Sindhuri?

NO

YES

A confirmation message is displayed that Grievance is successfully forwarded.

Dashboard > Grievance

English

Grievance Dashboard

Search

Advance Search

History

Grievance ID: GA071217000003W has been successfully forwarded to V Deeksha Sindhuri

No records found.

### Classify Grievance:

- Click the **CLASSIFY** button.
- Select Confidential/ Non-Confidential from the drop-down list.
- Click the **CLASSIFY** button.

Classify Grievance

X

Non-Confidential

BACK

CLASSIFY

A success message is displayed that the grievance is classified.

Grievance Successfully classified as Non-Confidential



# Manual > Viewing Grievance History

## How can I view the history related to grievances/ complaints filed on the GST Portal?

To search the history related to grievances/ complaints filed on the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Grievances** option.

Dashboard > Payment towards Demands

English

<b>GSTIN/TEMP ID/UIN:</b> 18AJIPA1572E7ZE	<b>Legal Name:</b> ANGAD JASBIRSINGH ARORA	<b>Trade Name:</b> ANGAD shop
--	---	----------------------------------

Outstanding Demand

Sr.No	Demand Date	Demand ID	Integrated Tax	Central Tax	State/UT Tax	Cess	
1	01/03/2018	ZA1803180000029	₹82,431	₹0	₹0	₹0	SELECT
2	01/03/2018	ZA1803180000037	₹82,432	₹0	₹0	₹0	SELECT
3	01/03/2018	ZA1803180000045	₹61,99,813	₹0	₹0	₹0	SELECT
4	01/03/2018	ZA1803180000053	₹22,09,129	₹68,07,78,274	₹0	₹0	SELECT
5	01/03/2018	ZA1803180000061	₹5,40,414	₹0	₹0	₹0	SELECT

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11

>

4. Click the **History** tab.

Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund

Dashboard > Grievance
English

Grievance Dashboard
Search
Advance Search
History

Sr. No.	Grievance Number	GSTIN/UIN	Status	Grievance Dated	Name & Address of Business	Name of Complainant	Name of Tax Authority	Jurisdiction
1	GA071217000003W		Pending	04/12/2017		Dilip	Haripriya Santhanam	(Delhi)

5. Select the grievance date using the calendar.
6. Click the **SEARCH** button.

Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund

Dashboard > Grievance
English

Grievance Dashboard
Search
Advance Search
History

Grievance Dated

From
DD/MM/YYYY
To
DD/MM/YYYY

SEARCH

The search results are displayed. Click the **Grievance Number** link to view the grievance details.

Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund

Dashboard > Grievance
English

Grievance Dashboard
Search
Advance Search
History

Grievance Dated

From
01/12/2017
To
11/01/2018

SEARCH

Grievance Number	GSTIN/UIN	Status	Grievance Dated	Name of Complainant
GA071217000003W		Closed	04/12/2017	Dilip

You can click the arrow button to view the logs.

Grievance Management

Grievance Number	Grievance Dated	Status
GA071217000003W	04/12/2017	Closed



Documents Uploaded

[View](#)

Description of Grievance

qwerty dec 4

Logs

Sr. No.	Date	Status	Assigned to	Remarks for internal reference	Remarks for external reference	View Attachment
1	11/12/2017		V Deeksha Sindhuri	asdsadsa		<a href="#">View</a>
2	11/01/2018		V Deeksha Sindhuri	Forwarded to Delhi State Officials		No document uploaded
3	11/01/2018	Closed			Closed	No document uploaded



## Manual > Searching Grievance Details

### How can I search details related to grievances/ complaints filed on the GST Portal?

To search the details related to grievances/ complaints filed on the GST Portal, perform following steps:

1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Grievances** option.

[Dashboard](#) > [Payment towards Demands](#) English

**GSTIN/TEMP ID/UIN:**  
18AJIPA1572E7ZE

**Legal Name:**  
ANGAD JASBIRSINGH ARORA

**Trade Name:**  
ANGAD shop

**Outstanding Demand**

Sr.No	Demand Date	Demand ID	Integrated Tax	Central Tax	State/UT Tax	Cess	
1	01/03/2018	ZA1803180000029	₹82,431	₹0	₹0	₹0	<a href="#">SELECT</a>
2	01/03/2018	ZA1803180000037	₹82,432	₹0	₹0	₹0	<a href="#">SELECT</a>
3	01/03/2018	ZA1803180000045	₹61,99,813	₹0	₹0	₹0	<a href="#">SELECT</a>
4	01/03/2018	ZA1803180000053	₹22,09,129	₹68,07,78,274	₹0	₹0	<a href="#">SELECT</a>
5	01/03/2018	ZA1803180000061	₹5,40,414	₹0	₹0	₹0	<a href="#">SELECT</a>

[«](#) [1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#) [...](#) [11](#) [»](#)

**In case of Search:**

4. Click the **Search** tab.

## Integrated Tax (₹)



Tax	Interest	Penalty	Fee	Others	Total
₹61,89,189	₹8,768	₹978	₹0	₹878	₹61,99,813

5. In the **Grievance Number** field, enter the grievance number. Or else, in the **GSTIN/ UIN** field, enter the GSTIN or UIN of the taxpayer.

6. Click the **SEARCH** button.

Dashboard > Payment towards Demands English

**GSTIN/UIN:**  
18AJIPA1572E7ZE

**Legal Name:**  
ANGAD JASBIRSINGH ARORA

**Trade Name:**  
ANGAD shop

Outstanding Demand

Sr.No	Demand Date	Demand ID	Integrated Tax	Central Tax	State/UT Tax	Cess	
1	01/03/2018	ZA1803180000029	₹82,431	₹0	₹0	₹0	SELECT
2	01/03/2018	ZA1803180000037	₹82,432	₹0	₹0	₹0	SELECT
3	01/03/2018	ZA1803180000045	₹61,99,813	₹0	₹0	₹0	SELECT
4	01/03/2018	ZA1803180000053	₹22,09,129	₹68,07,78,274	₹0	₹0	SELECT
5	01/03/2018	ZA1803180000061	₹5,40,414	₹0	₹0	₹0	SELECT

< 1 2 3 4 5 6 7 ... 11 >

The details related to grievance number are displayed.



## Message

You are utilizing Cash of Rs 500 and ITC of Rs 9500 for payment of your liability as selected by you. Once utilized, amount cannot be reversed. Do you want to proceed?

CANCEL

OK

In case of Advance Search:

4. Click the **Advance Search** tab.



## Success! Payment is successssful.

Your Payment Reference Number is IP1803180000026.

OK

5. Select the appropriate choice from list of options displayed to search the details.

6. Click the **SEARCH** button.

Dashboard	Services ▾	GST Law	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Ledgers	Returns	Payments	User Services	Refunds
Electronic Cash Ledger				Electronic Credit Ledger	
Electronic Liability Register				Payment towards Demand	

The details related to grievance are displayed.

Type

Complaint against registered Taxpayer/ unregistered person/ ▼

Related To

Select ▼

Act

Select ▼

Internal Classification

Select ▼

Status

Select ▼

Pending Since

From

DD/MM/YYYY



To

DD/MM/YYYY



Grievance Dated

From

DD/MM/YYYY



To

DD/MM/YYYY



Registered Taxpayer/Unregistered Person

Select ▼

Name &amp; Address of Business

Enter Name &amp; Address of Business

Name of Complainant

Enter Name of Complainant

Name of Tax Authority

Enter Name of the Tax Authority

SEARCH

Sr. No.	Grievance Number ▼	GSTIN/UIN	Status ⇅	Grievance Dated ▼	Name & Address of Business	Name of Complainant	Name of Tax Authority	Jurisdiction
1	GA0711170000012		Submitted	24/11/2017		Test		
2	GA0711170000020		Submitted	24/11/2017	ABCD	ASD		
3	GA071117000003Y		Submitted	24/11/2017		ASD		
4	GA0712170000010		Pending	04/12/2017		Dilip		
5	GA071217000004U		Pending	06/12/2017		Dilip		
6	GA071217000005S		Pending	14/12/2017		ertttt		