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FAQs

Login and DSC

Login and DSC

The GST Portal can accept PAN based Class II or Class III DSCs that have been issued by an Indian Certifying Authority

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issues by authorized Certifying Authorities.
The GST Portal accepts only PAN based Class II and III DSC.

To obtain a DSC, please contact any one of the authorised DSC-issuing Certifying Authorities:
http://www.cca.gov.in/cca/?q=licensed_ca.html

First-time Login

1. I do not have an official e-mail ID. What should I do?

Please contact your head of office or the State Admin handling IT issues for an official email ID.

2. I have not received my username on my email address. Can I still access the Tax Official's Interface?

When your account is activated by the system administrator, you will receive the username on your official e-mail address. Check the SPAM folder of the email account.

3. From where can I access the Tax Official's Interface?

Your department will provide you with the intranet link for the application.

4. Where will I receive the OTP for first time login?

The OTP for first time login will be sent to your official e-mail address.

5. I have completed all the steps for the first-time login and I have been directed to a change password page. What should I do?

You need to set your password. For subsequent login, you will need to login using the username sent to you on your official e-mail address and this password.

6. At the time of setting password, the system is not accepting the password I entered. Are there any special requirements for setting the password?

Your password should be of 8 to 15 characters which should comprise of at least one number, special character and letter (at least one upper and lower case).

Subsequent Login

1. I have forgotten my username. How do I retrieve it?

You may refer to the e-mail sent to your official e-mail ID with your username details. In case you do not have access to the e-mail, please use the **Forgot Username** link to retrieve the same.

2. I have forgotten my password. How do I reset it?

Please use the **Forgot Password** link available on the login page to reset your password.

3. What is the validity period of the password?

120 days from the date of setting of the Password.

4. What is Captcha Code? Why do I need to fill it?

Captcha Code is a numeric code that must be filled every time you login to the GST Portal. It has been added as an additional security measure. CAPTCHA systems are there to differentiate between automated bots and real users.

5. The Captcha Code provided is not legible. What should I do?

You can click the refresh icon next to the code and the system will generate a new code for you.

1. Is it mandatory for Tax Officials to sign using DSC?

DSC is mandatory for Tax Officials who need to issue notices, statutory orders on system and sign certificates.

2. Do I need to register my DSC allotted by the State Goverment before I can use it on the GST Portal to digitally sign any documents?

Yes, you must register your DSC before you can digitally sign any document on the GST Portal.

3. How do I register my DSC on the GST Portal?

You can register your DSC in the post-login mode on the GST Portal.
Precondition: You must have the **emSigner** utility installed on your system.

4. How do I acquire a DSC?

Your department will issue you a DSC.

5. What are the pre-requisites to register DSC?

The pre-requisites are:
a) emSigner should be installed on the computer
b) DSC Dongle
c) Software of DSC on the computer

6. My DSC is revoked/expired. What should I do?

Contact the concerned person in your department to get it renewed and then re-register the same on the GST Portal.

7. Can I use my personal DSC until I get a DSC from the department?

No, you must only use your official DSC to digitally sign any official documents.

8. Which version of eMSigner do I need to install?

Version 2.6

Tax Officials' Dashboard

Tax Officials' Dashboard

1 Provides a quick glance of work queue

2 Displayed information helps Tax Officials to organise their work items

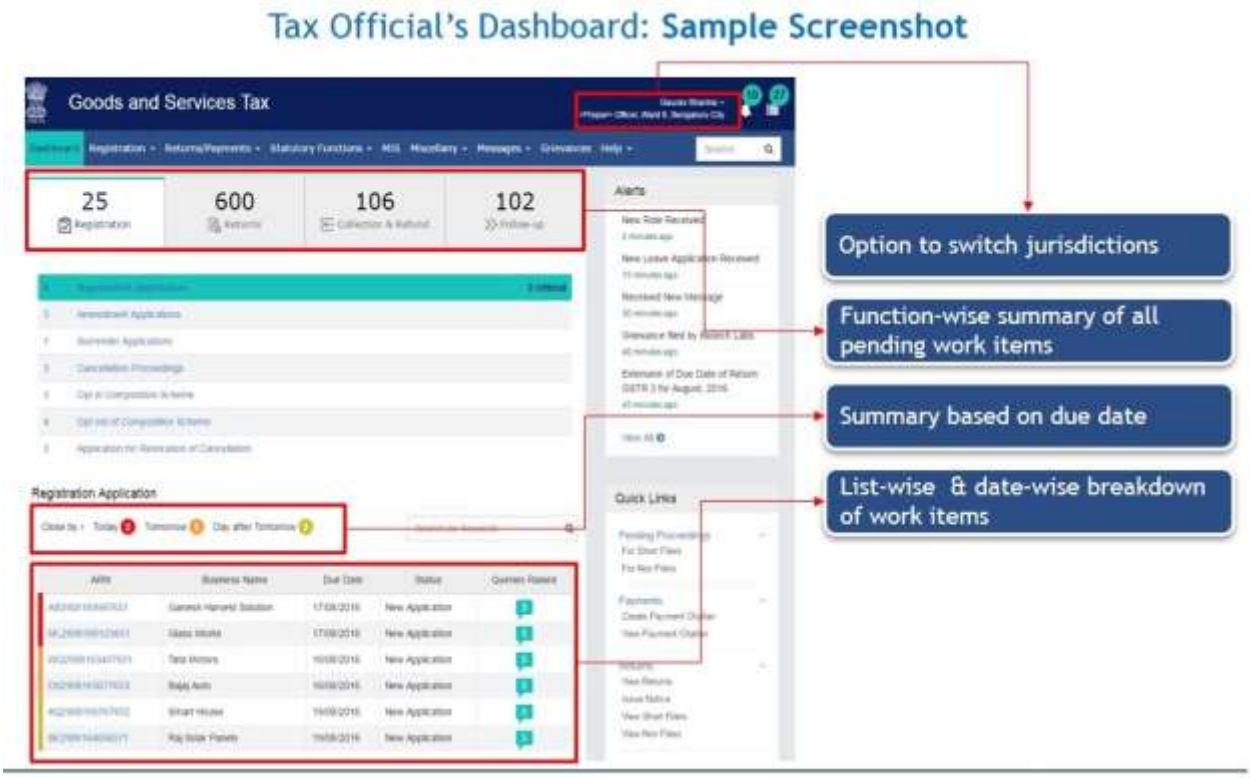
Dashboard

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:



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 statuary 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.

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.

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 10th Aug 2017 to 15th 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 10th Aug 2017 to 15th 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?

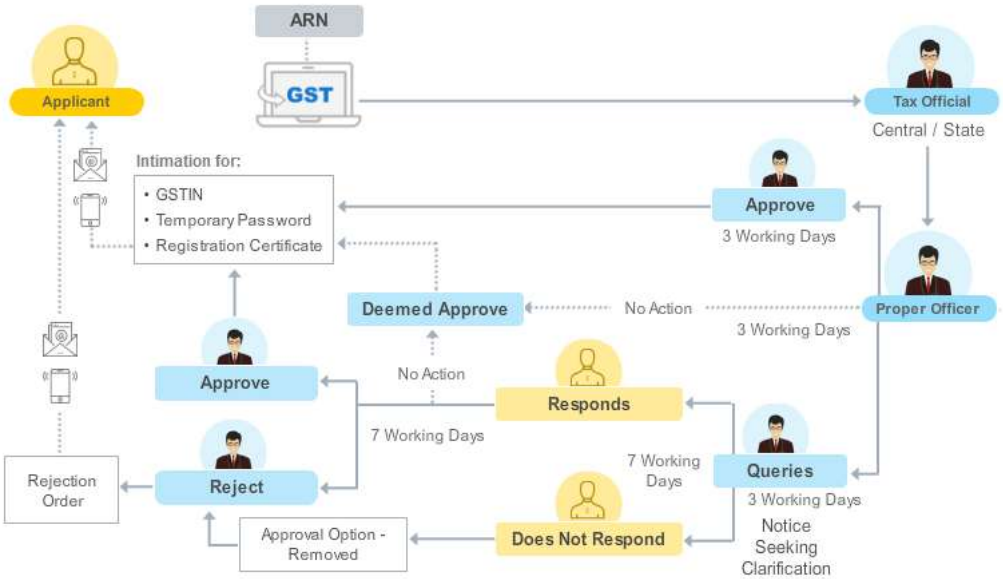
During the leave period, the roles of the officer on leave would show as blank. State admin would be able to see the past roles in user profile as usual.
Since the leave use case is to facilitate management of work items, the system shall not restrict state admin to assign roles during leave period. 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.

Processing Registration Application

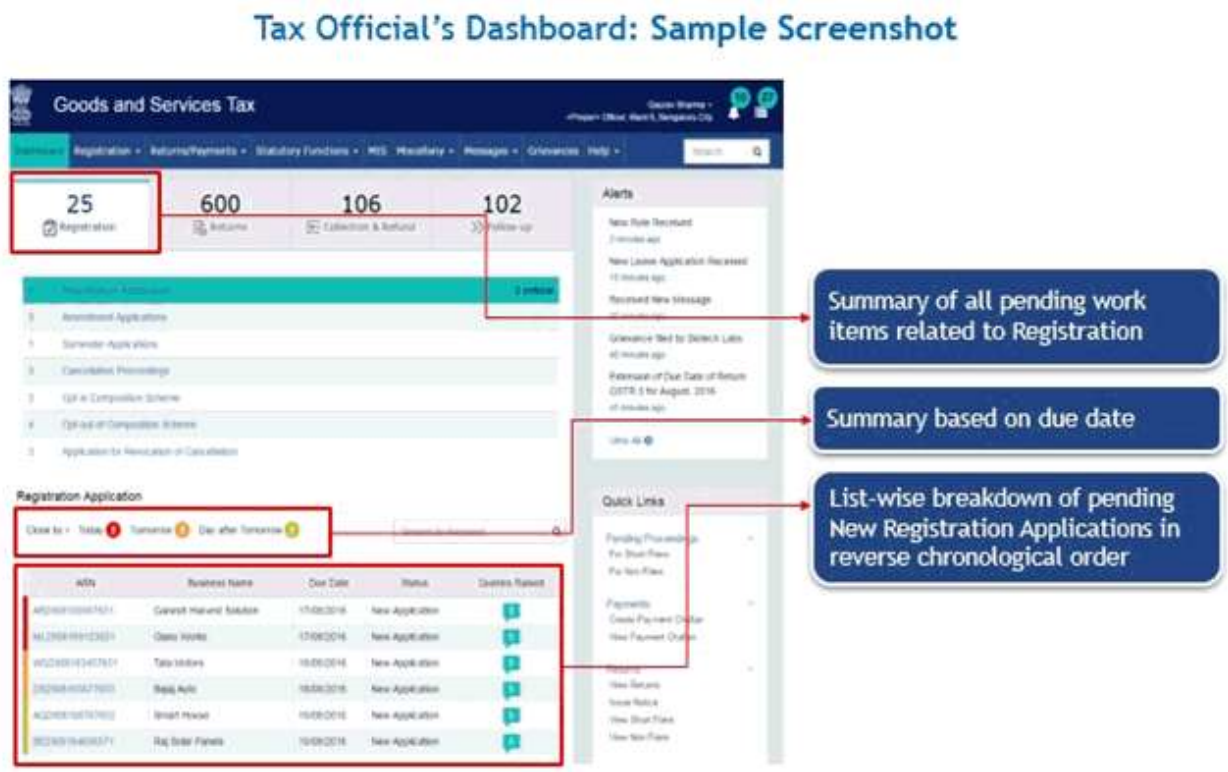
Processing Registration Application



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:



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.

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.

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:

Description/ Activity	New Registration Applications applied after appointed date	Enrolment Applications signed and submitted successfully by the Migrated Taxpayers
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	Deemed approved if no action taken by Tax Official in 15 working days of ARN generation

	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)	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. If no action is taken by Tax Official, New Registration Application will be deemed Approved within 7 working days from the	Tax Official to Approve or Reject the Enrolment Application within 7 working days from the date of receipt of response to SCN. 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.

	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.

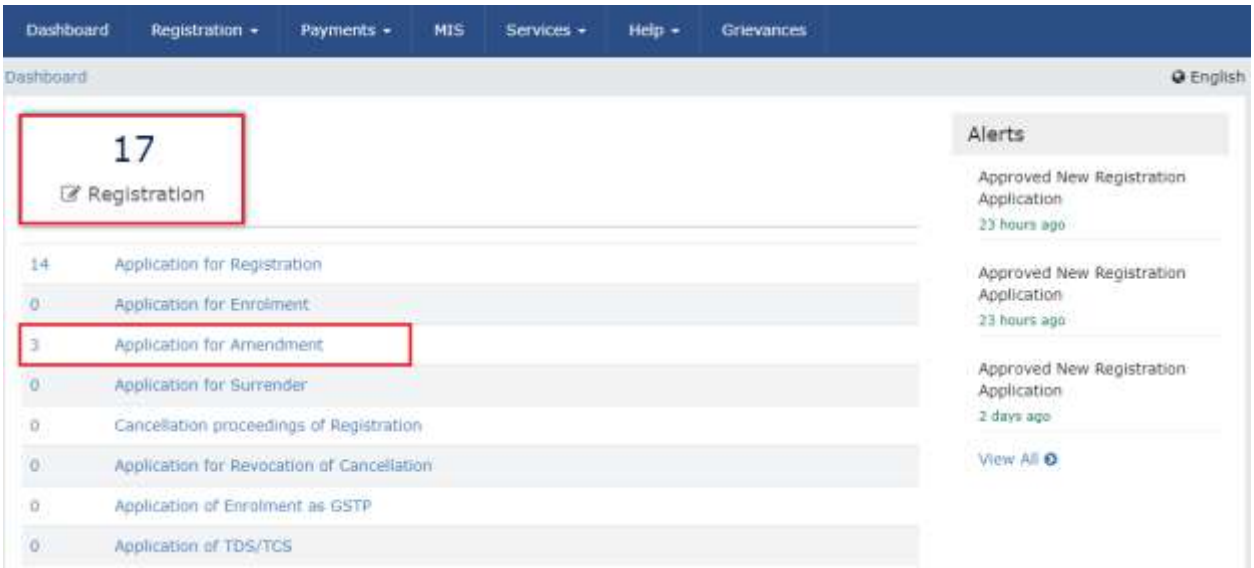
Processing of Amendment Application

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.



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	Within 7 working days of receiving the Notice Seeking Clarification If no reply has been submitted by the Taxpayer within <7> days of issue of Notice, 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 notice seeking clarification/ Show Cause Notice (SCN)	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. 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.

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.

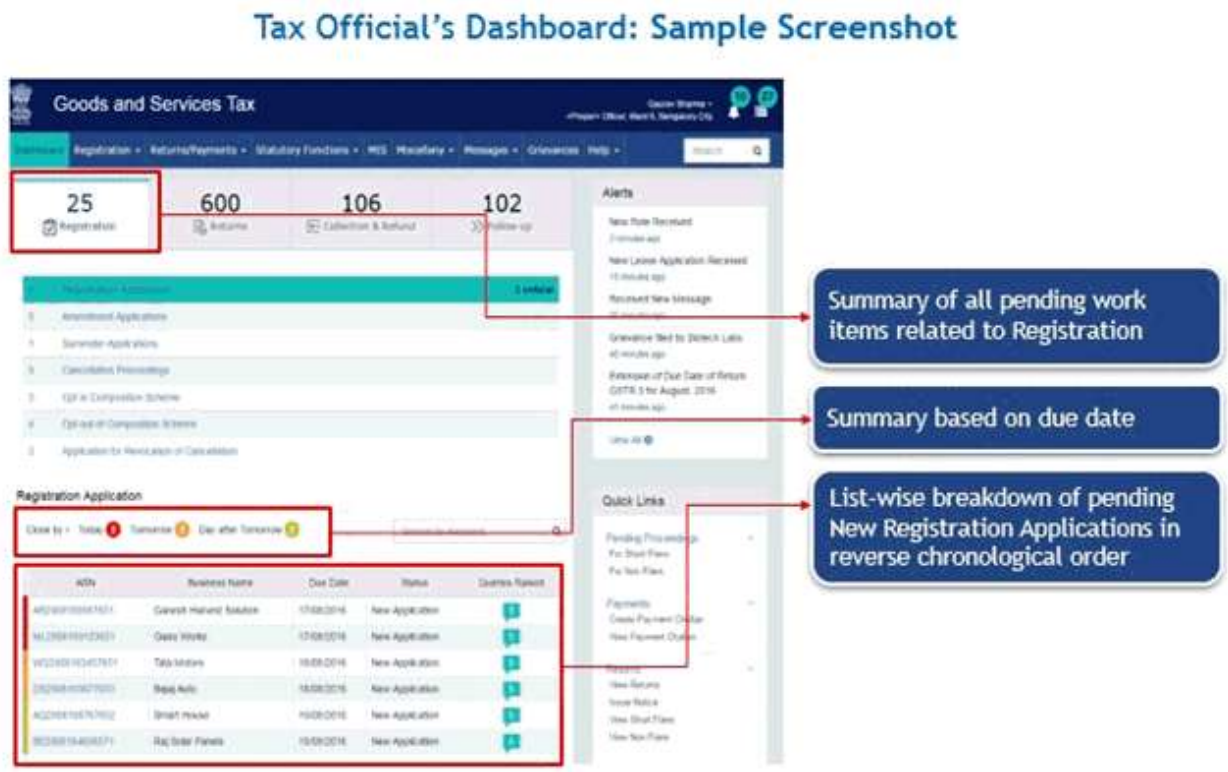
15. How can I track existing registrations mapped to same PAN of the business/ entity on the GST Portal during processing of the Enrollment application of the GSTP?

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.

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:



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.

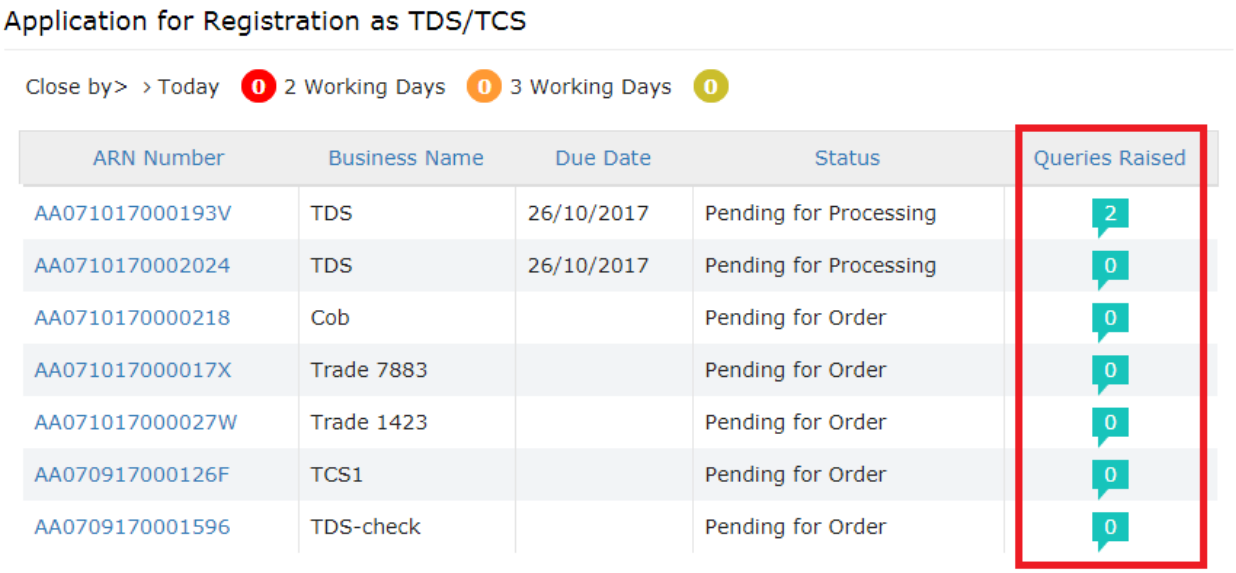
Note: It is mandatory to add custom remarks/comments even if you select a predefined query.

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:



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.

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.

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 **Approve** or **Generate SCN** 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)	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. 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.

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.

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:

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.

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:

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.

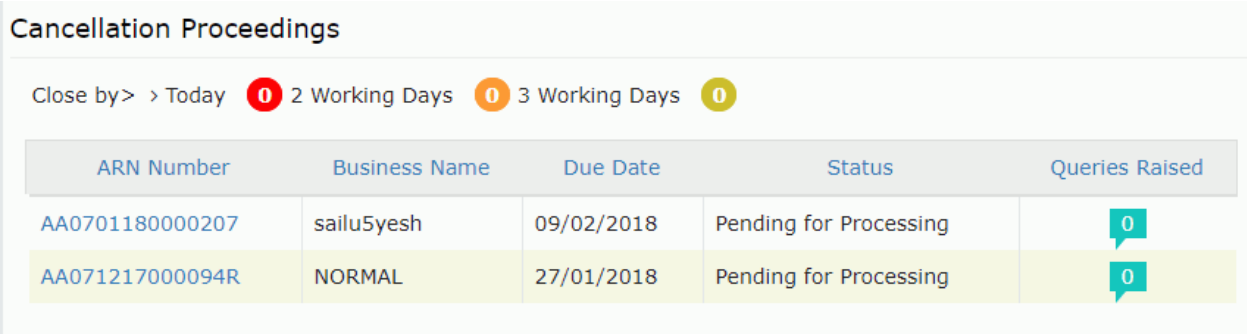
Note: It is mandatory to add custom remarks/comments even if you select a predefined query.

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:



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.

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.

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.

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

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.

Form GST PMT –06 Payment Challan
(See Rule 87(2))
Challan for deposit of Goods and Services Tax

CPIN: 17100700000144 | Challan Generated on : 17/10/2017 13:55:29 | Expiry Date : 01/11/2017

Details of Taxpayer

GSTIN: 071700000026TMP
Name(Legal): Amit Chandrakishor Singh
E-mail Id: gXXXXXXXXXXXXXXXX@XXXXXXXXXom
Mobile No.: 8XXXXX5537
Address : XXXXXXXXXX Assam,785001

Details of Deposit (All Amount in Rs.)

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					

Mode of Payment

☐ E-Payment ☑ Over the Counter(OTC) ☐ NEFT / RTGS

Over The Counter

Bank (Where Cash or Instrument is proposed to be deposited) ORIENTAL BANK OF COMMERCE

Details of Instruments: ☑ Cash ☐ Cheque ☐ Demand Draft

Particulars of depositor

Name	
Designation/Status(Manager,partner etc)	
Signature	
Date	

Paid Challan Information

GSTIN	

GOODS AND SERVICES TAX
RECEIPT AGAINST ENFORCEMENT CHALLAN

CPIN: 17100700000144 Deposit Date : - Deposit Time : - e-Scroll : NA

Details of Taxpayer

GSTIN: 071700000026TMP
Name: Amit Chandrakishor Singh
E-mail Id: gXXXXXXXXXXXXXXXXX@XXXXXXXXXom
Address : XXXXXXXXXX Assam,785001
Mobile No.: 8XXXXX5537

Details of Deposit (All Amount in Rs.)

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					

Details of Instruments: ☑ Cash ☐ Cheque ☐ Demand Draft

Mode of Payment	Over the Counter
Receiving Bank	ORIENTAL BANK OF COMMERCE
Received Payment Rupees	33444

Received At	
Received By	
Signature	
Name & Id	
Designation	

Notes:
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.	MEGHLAYA	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

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.

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)	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. 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.

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.

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
1. Allocate field visit to the Field Visit Officer *2.* View Report of Field Visits *3.* Initiate Cancellation of already allocated Field Visit *4.* Close Field Visit *5.* Re-Initiate a closed Field Visit *6.* Reassign Field Visit *7.* Extend Time for Field Visit	*1.* Prepare and Submit Report post a Field Visit *2.* View Registration Form of the taxpayer whose Field Visit is being conducted *3.* Registration Certificate of the taxpayer whose Field Visit is being conducted

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
1. Allocate field visit to the Field Visit Officer *2.* View Report of Field Visits *3.* Initiate Cancellation of already allocated Field Visit *4.* Close Field Visit *5.* Re-Initiate a closed Field Visit *6.* Reassign Field Visit *7.* Extend Time for Field Visit	*1.* Prepare and Submit Report post a Field Visit *2.* View Registration Form of the taxpayer whose Field Visit is being conducted *3.* Registration Certificate of the taxpayer whose Field Visit is being conducted

“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**.

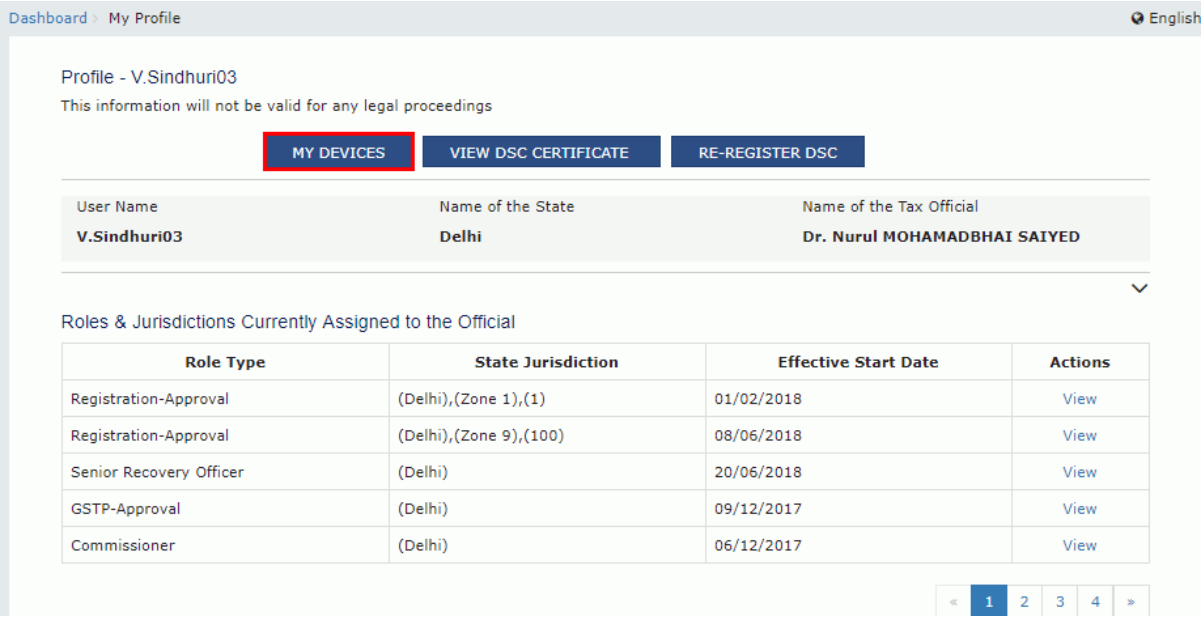
4. My username is not going through the mobile app. Why?

To login to the “GST Field Visit” app, username should be linked to a Field Verification Official role on the Back Office GST Portal.

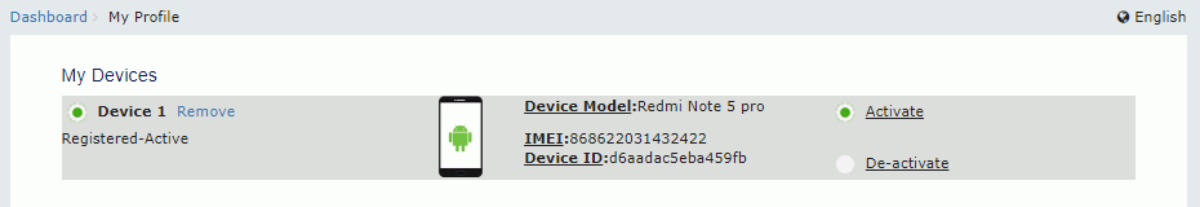
Note: Please also refer to question no 1 for details.

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.



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?

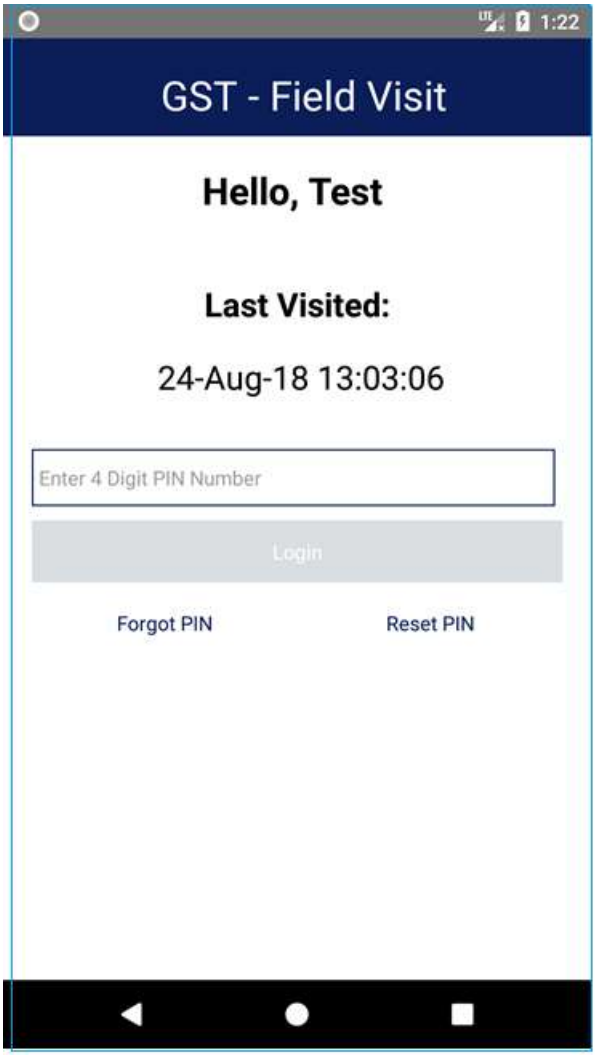
Yes you can activate both mobile phones to access the “GST Field Visit” mobile app. However, only one device can be activated at a time.

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.

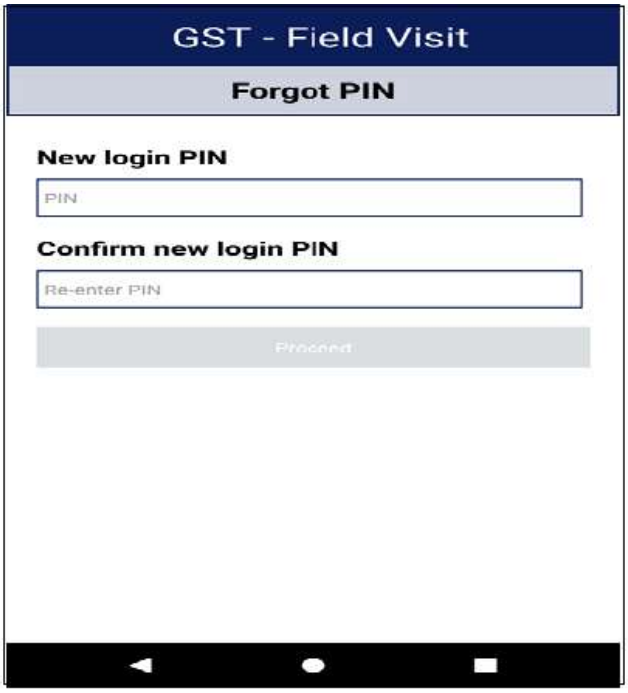
11. How can I know the version of mobile app?

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.



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.

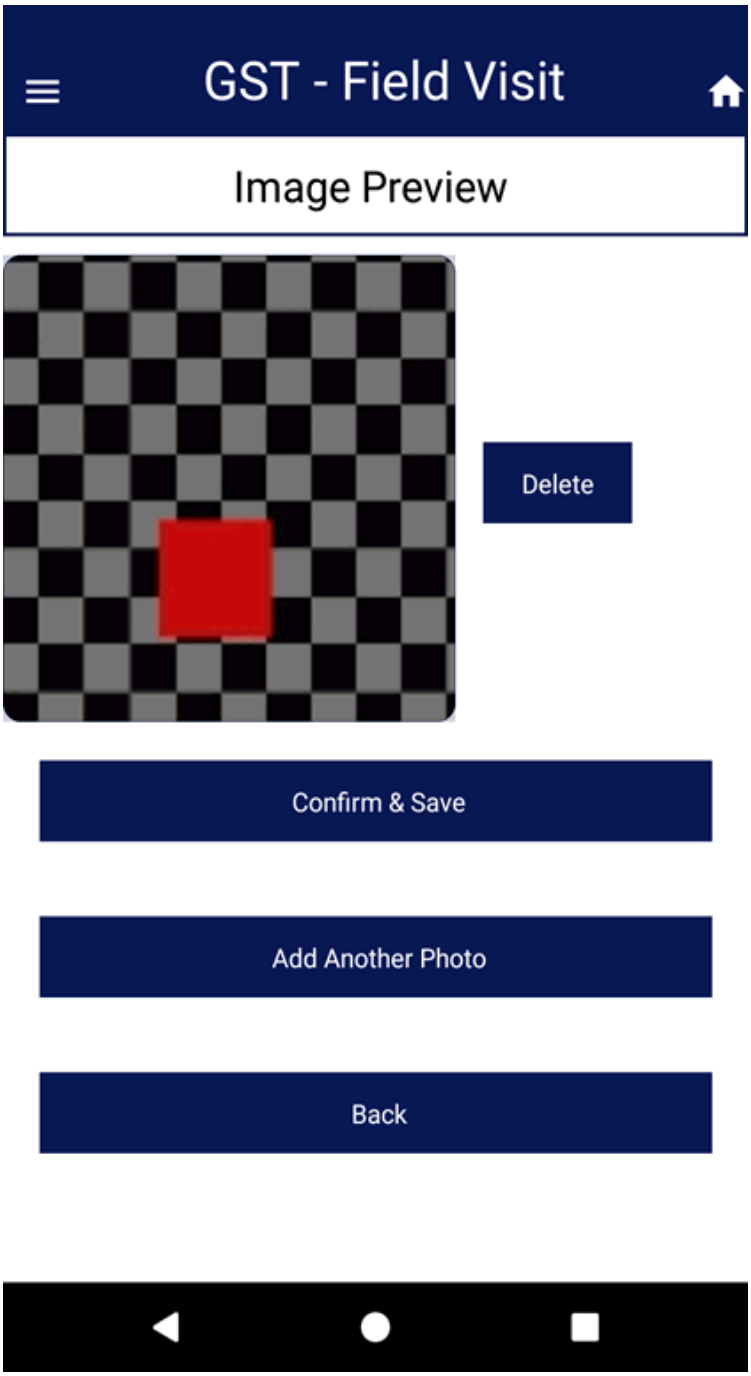
Post successful device activation, use the new PIN to login to the mobile app.

18. How can I prepare and submit the site verification report?

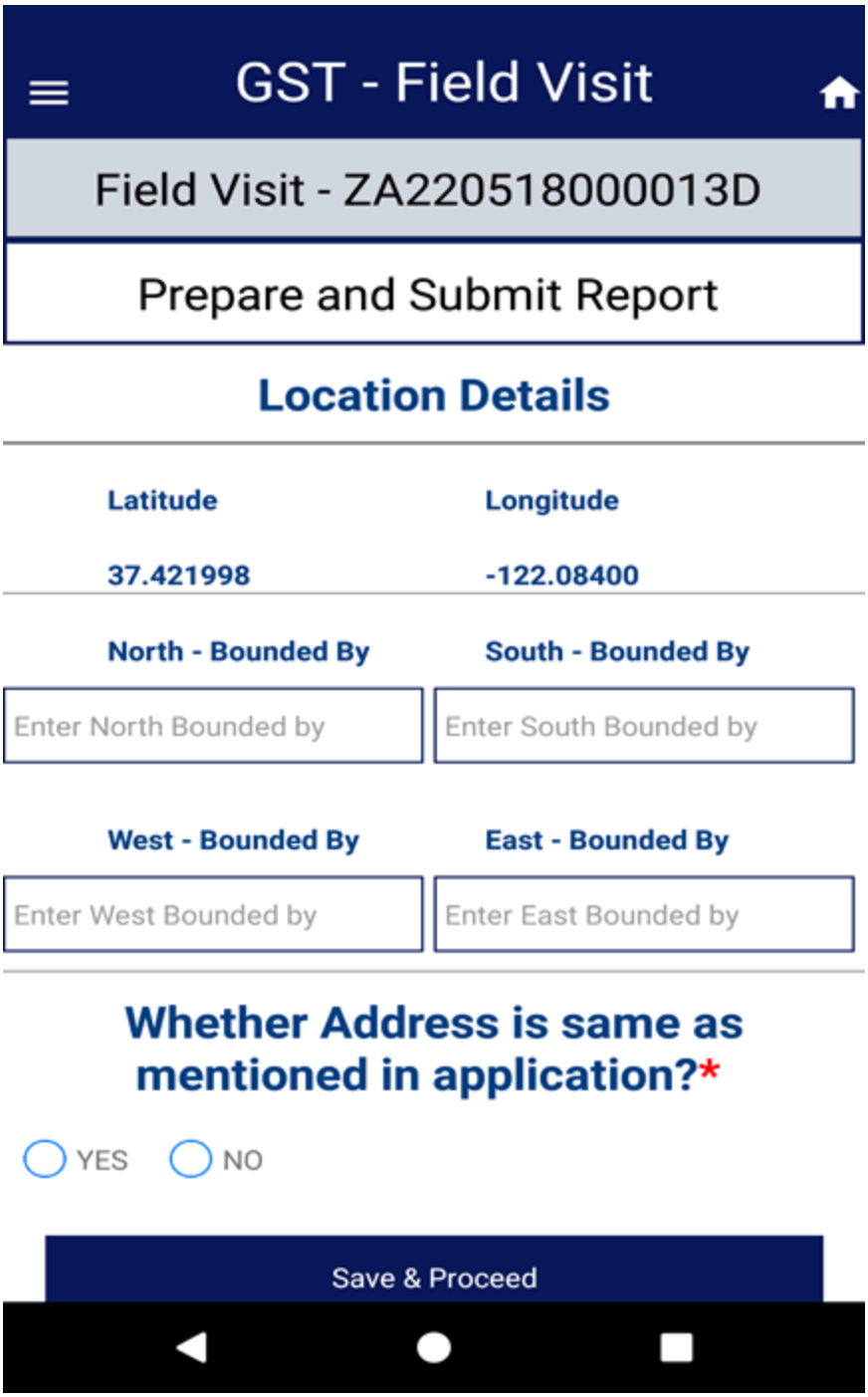
1. Tap **New Allocations** on Dashboard screen.
2. Tap **Field Visit ID**.

3. Tap **Prepare and Submit Report**.

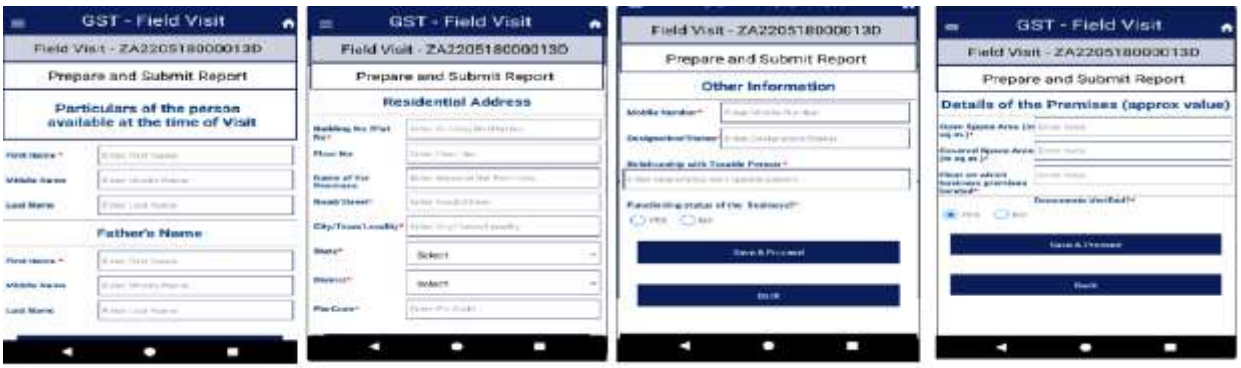
4. Camera on your mobile device will be on and you can take images of the premises along with the person visited.
5. You can preview the image. Tap **Add Another Photo** to add more images, if required. You can add maximum of 10 photos.
7. Tap **Confirm & Save**.



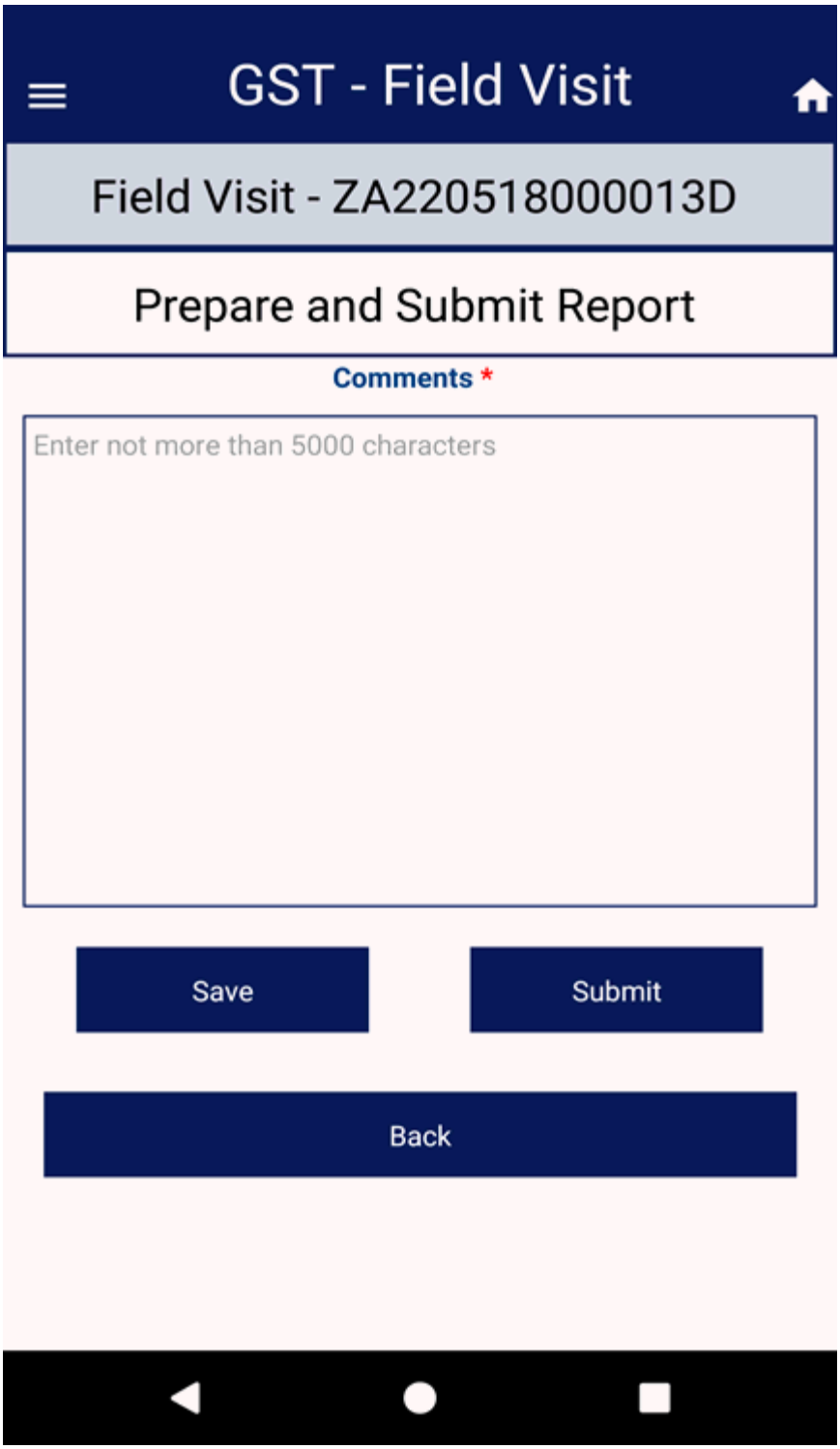
8. Enter the **location** details. Choose **Yes** if the address is same as mentioned in the application, or else select **No**.
9. Tap **Save & Proceed**. Here, the work-item will move to Saved Reports. In case you want to submit the report at a later point in time, you can go to **Saved Reports** tab on Dashboard screen. Saving can be done at any point in time post capturing the Longitude, Latitude and image in the mobile app.



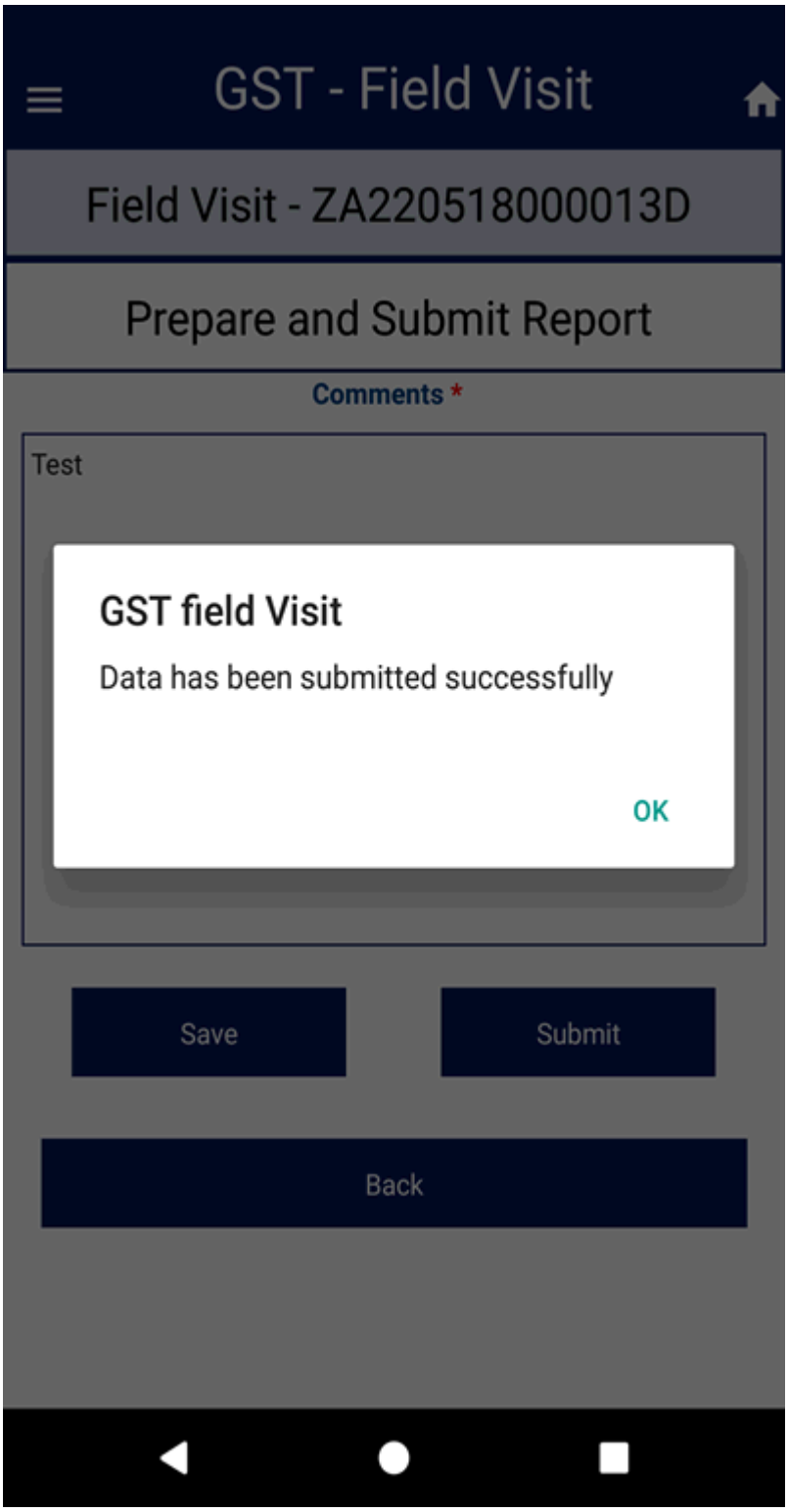
10. Enter the details of the person who was available at the time of visit, residential address, other information like mobile number, designation etc. and details of the premises.
11. Tap **Save & Proceed**. You can upload your report now by tap **Upload Now**. This saved report will be available for edit on the GST Portal after login in the back
office.



12. Enter the comments. You can enter maximum of 1000 words.

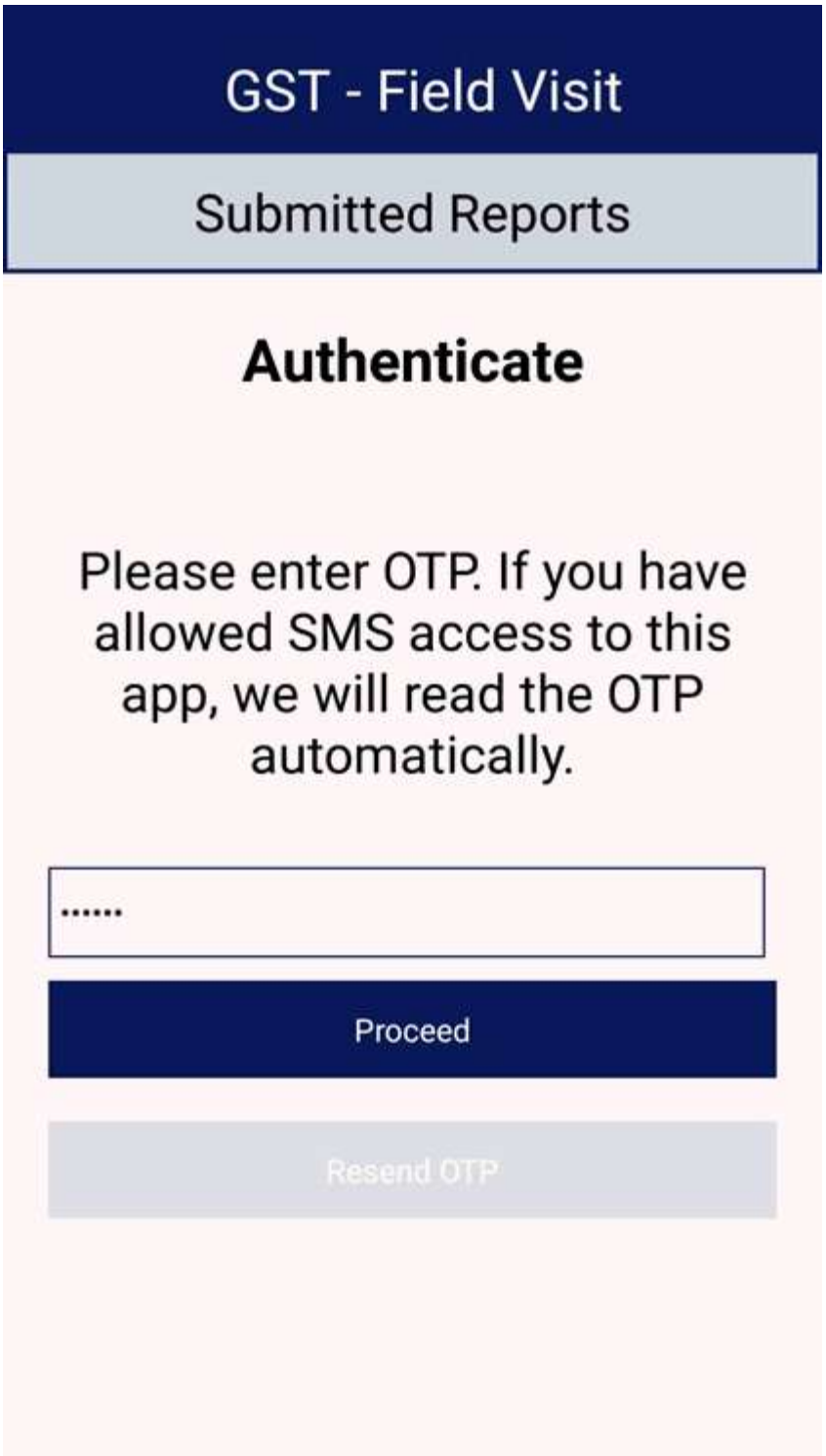


13. In case you want to submit report, tap **Submit**. A confirmation message is displayed that "Data has been submitted successfully". Tap **OK**.



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.

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**.



17. A confirmation message is displayed that data has been uploaded successfully.

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?

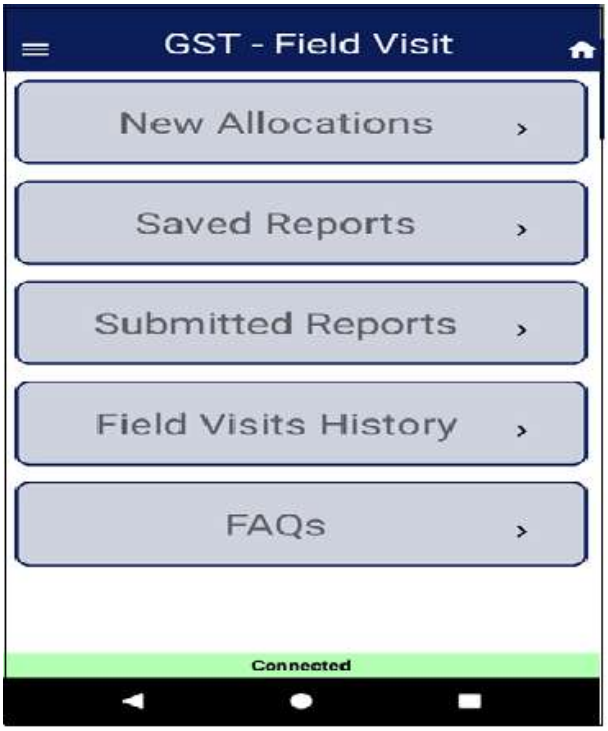
Data once uploaded successfully from Saved Reports on the device, will be shown on the Back Office GST Portal in "Pending Field Visits" and can be edited.

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.

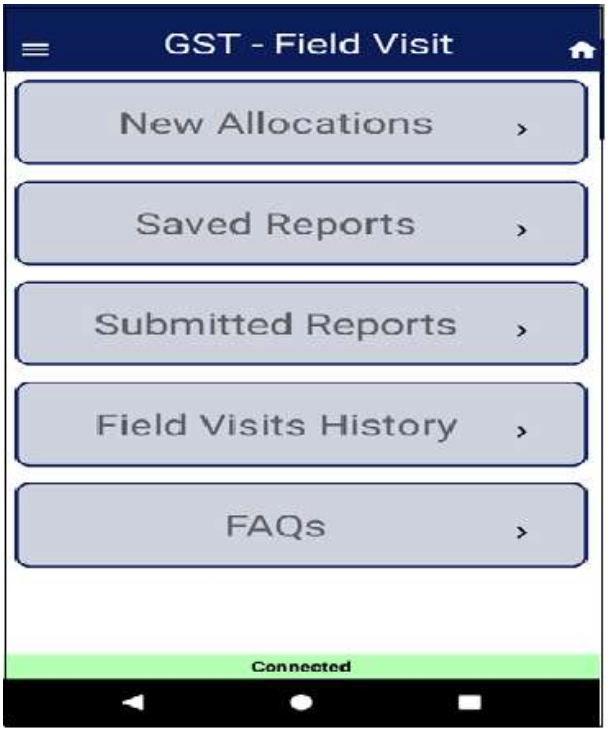


26. I am not able to save the site verification report. Why?

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?

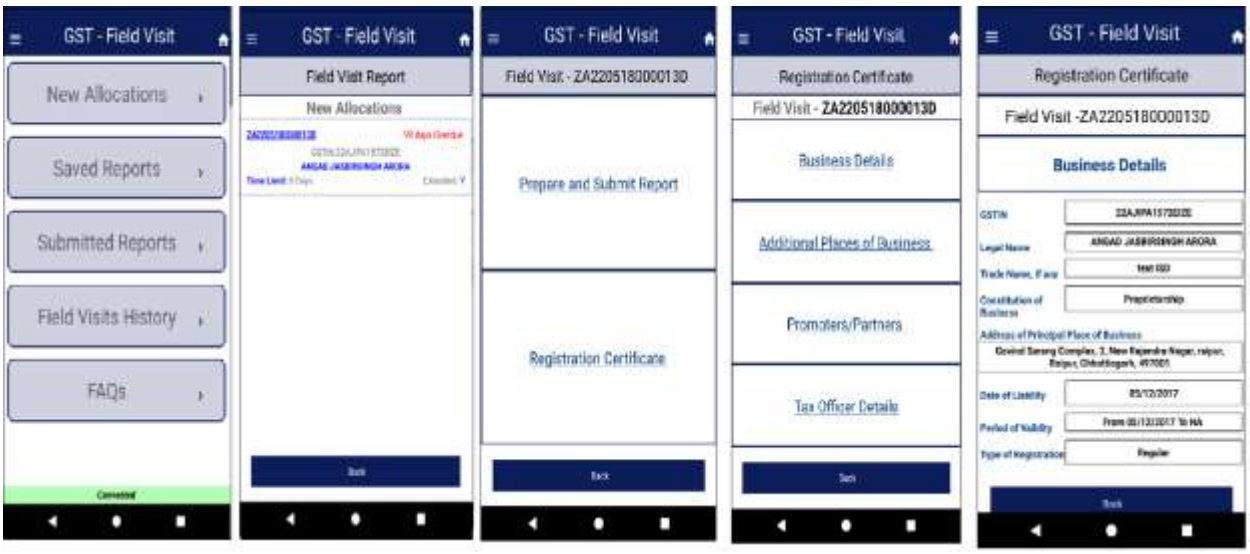
Saved reports: Uploaded data is displayed on the Back Office GST Portal in editable form under “Pending Field Visits”.

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?

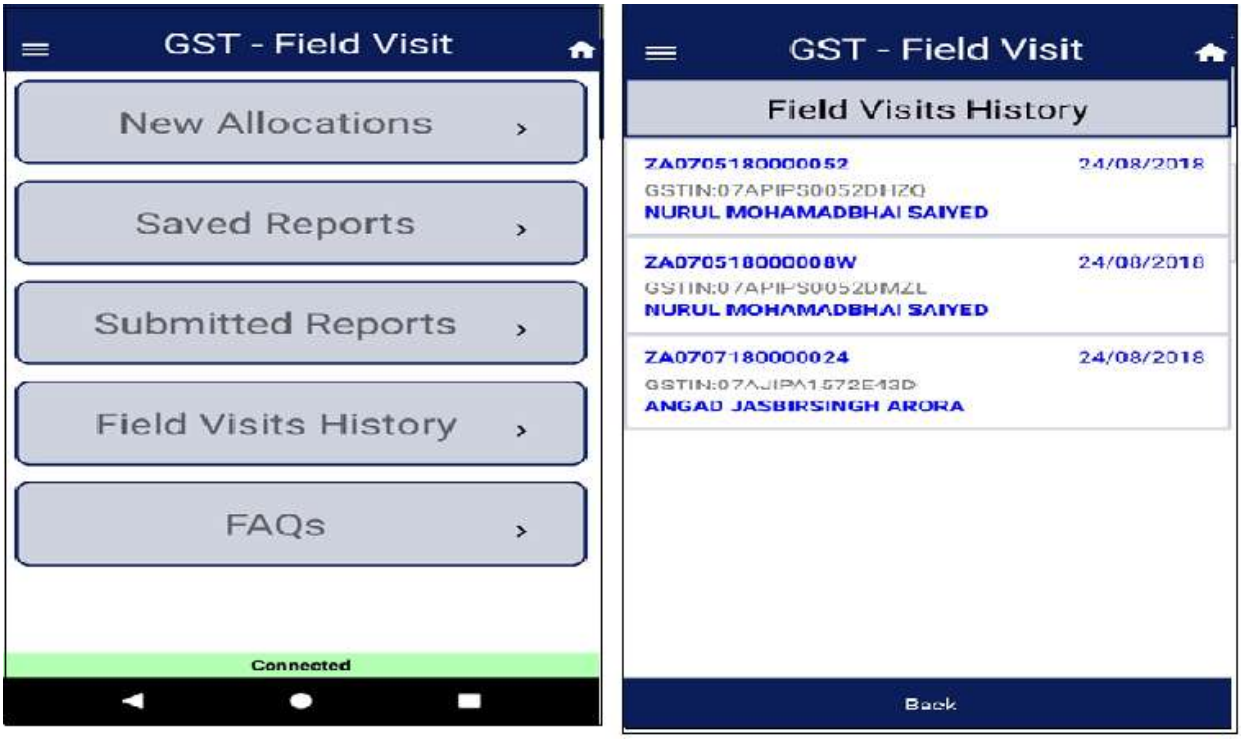
1. Tap **New Allocations** tab on Dashboard screen.
2. Tap **Field Visit ID**.
3. Tap **Registration Certificate** tab.
4. You can view the **Business Details**, **Additional Places of Business**, **Promoters/Partners** and **Tax Officer Details** by tapping the respected links.

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.

Advance Ruling

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	**State Level** 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	**State Level** 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	**State Level** 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	**State Level** 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.	**Jurisdictional Level** 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.	**State Level** 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	**State Level** 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	**State Level** 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	**State Level** 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	**State Level** 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.

Advance Ruling > 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?

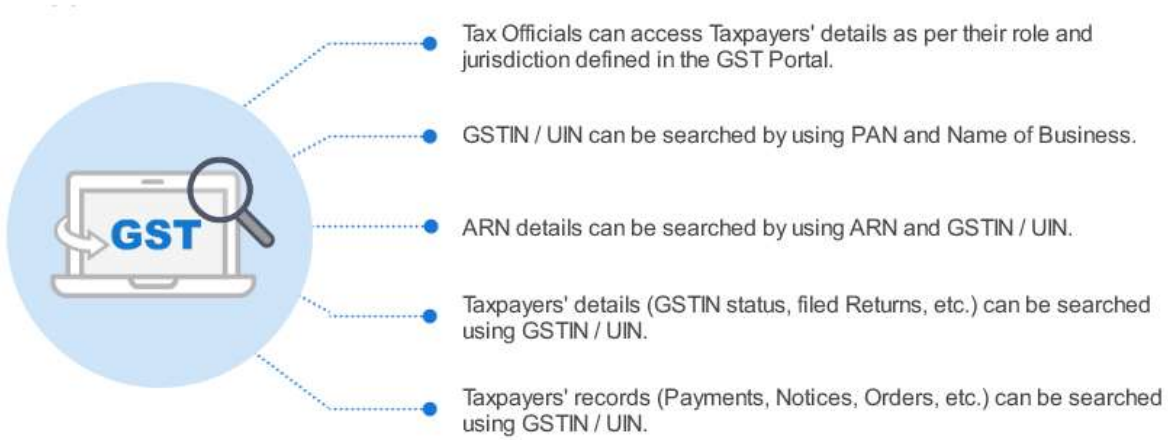
Yes, Cause list is updated on real time basis.

4. Who can view Cause List?

Cause List can be viewed by any Tax Official irrespective of their role.

Search Taxpayer Details

Search Taxpayer Details



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**”.

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.

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.

Find GSTIN/UIN

1. Can I search for GSTIN/ UIN 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.

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.

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?

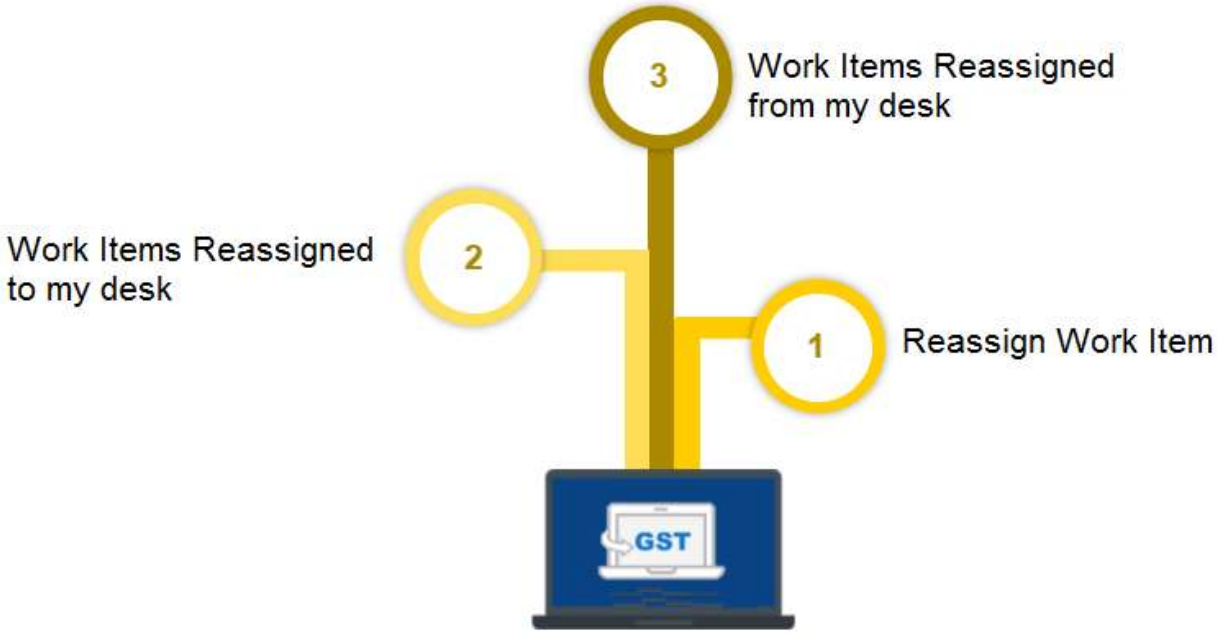
The grid view displays the applicable returns which are required to be filed by the searched GSTIN and current filing status.
a. If return is filed - ARN is displayed,
b. If return is not filed - 'Not filed' is displayed
c. If Return is not applicable – 'Not Applicable' is displayed

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)

Reassign Work-Items

Reassign Work-Items



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.

Administrative Tasks

Administrative Tasks

Performs admin activities:

- Configuring new users
- Granting user access

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
1. Create record of a Tax Official in the GST Portal 2. Once the record of Tax Official is created, update the record of a Tax Official Note: The functionality for creating and updating a record, is available from the **Services** > **Admin > Create and Update of record of officials**.	1. User Role & Jurisdiction Administration 2. Assignment of Role and Jurisdiction after creation of role of New Official Record This functionality is available from the **Services** > **Admin > User Role & Jurisdiction Administration** service.

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
State Admin	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
Sub-State Admin	The Sub-State Admin is expected to perform Administrative function for the jurisdiction assigned to him with in the state.	Create and Update of records of Officials, User Role & Jurisdiction Administration, Update Jurisdiction of a Taxpayer, Transfer Of Charge
Commissioner	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.
Registration Approval	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
Registration Enforcement	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
GSTP Approval	The Tax Official with role GSTP Approval is expected to approve Registration Applications of GST Practitioners. This role should be given at the State Level since GSTP is not limited to any jurisdiction.	GST Practitioner, Find GSTIN, Target Allocation, View Officials Details , Record Search, Get taxpayer Details, Search ARN, Leave Application
View Jurisdictional Records	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
Adjudicating Authority	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
Approving Authority For Assessment	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
Grievance Processing	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
Recovery Officer	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
Senior Recovery Officer	The Tax Official with role Senior Recovery Officer will be given access to create to utilize amount against any demand raised & to approve demand entries created by Recovery officer pertaining to earlier laws.	Payment towards demand, Find GSTIN, Record Search, Target Allocation, View DCR, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item
UIN Approval	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
CGST Member - Appellate	The Tax Official with role CGST Member - Appellate Authority for	Advance Ruling Application - Referred to Appellate Authority,

Authority for Advance Ruling	Advance Ruling is expected to approve Advance Ruling Appeal and Advance Ruling referred Applications.	Appeal Application filed by Taxpayer / Jurisdictional Officer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search
CGST Member - Authority for Advance Ruling	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
Concerned Officer	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
Jurisdictional Officer	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
LUT Processing	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
Registrar - Appellate Authority for Advance Ruling	The Tax Official with role 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.	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
Registrar - Authority for Advance Ruling	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	Advance Ruling Application - Tax Payer, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item, Record Search

	Appellate Authority on instructions from Authority members.	
SGST Member - Appellate Authority for Advance Ruling	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
SGST Member - Authority for Advance Ruling	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
Steno - Appellate Authority for Advance Ruling	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
Steno - Authority for Advance Ruling	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
MIS User	The Tax Official with role MIS User will be given access to view jasper reports.	View Details, New Reports
Refund Processing	The Tax Official with role Refund Processing is expected to process the refund applications filed by taxpayer under his jurisdiction.	Process Refund applications, Find GSTIN, Record Search, DSC Registration, Get taxpayer Details, Search ARN, Leave Application, Reassign Work item
Appellate Authority	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.

Assistant to Appellate Authority	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
Internal Review Cell Member	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
Legal Officer	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
Revisionary	The Tax Officer with role	Search (ARN/RFN), View

Authority	Revisionary Authority is expected to pass Revision order based on the proposal sent by Internal review cell or on its own motion.	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.

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.

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.

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.

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.

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 their 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.

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.

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.

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
	Target allocation
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.
	View Target
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.

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.

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.

MIS Reports

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.

MIS Reports > 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.

MIS Reports > New Reports

1. Who has access to New MIS reports?

All Tax Officials including Head of the Department can generate new 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 New MIS reports?

"View Jurisdiction Records" Role can view New MIS reports.

3. Who can assign role to view New MIS reports?

The role to view New MIS reports can be assigned by State admin. While assigning the role, the jurisdiction should be marked as Primary.

4. Can I download New MIS reports?

Yes, you can download New MIS reports in PDF or XLSX format.

5. Which reports are available for download in New 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	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.

			Click here to view the screenshot.
2	1.02	Mode of Approved New Registration Applications and Break up Pendency	The report provides number of new registration applications which are deemed or manually approved. This report also provides number of pending applications in the selected time period. Note: If the Officer's Details are blank, the Registration Application is aligned to Center. ***Click here to view the screenshot.***
3	1.03	Summary of Approved Registrations (Voluntary/ Others) based on Type of Taxpayer	The report provides count of approved registrations based on Registration type for each type of taxpayer. Note: The report provides the count based on the time range selected by you using the **From** and **TO** date filters. ***Click here to view the screenshot.***
4	1.04	Summary Registered Taxpayers (Composition/ Normal) during a Period	The report provides count of taxpayers registered under composition and other than composition in the selected time period. 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. ***Click here to view the screenshot.***
5	1.05	Disposal and Pendency of Amendment Applications	The report provides number of amendment applications (core amendment only) with status of disposal and pendency. Note: When generating this report, in case you observe 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. ***Click here to view the screenshot.***
6	1.06	Summary of Approved Amendment Applications based on Nature	The report provides number of approved amendment applications for core amendments, only bifurcated further into, taxpayer wise.

		of Amendment	***Click here to view the screenshot.***
7	1.07	Disposal and Pendency of Cancellation on Application	The report provides disposal and pendency statistics of Application filed for cancellation in the selected time period (From-to). Note: This reports provided details for cancellations initiated by taxpayer ONLY. ***Click here to view the screenshot.***
8	1.08	Summary of Suo Moto Cancellations	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. ***Click here to view the screenshot.***
9	1.09	Number of Cancellations done by Reason during a Period	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. ***Click here to view the screenshot.***
10	1.10a	Registration Application Register	The report provides list of registration applications filed during the input Period along with status of each application. Note: The report provides the list of ARNs generated between the time period selected by user using the From and TO date filters. Report displays one of the following status for each ARN "approved", "Pending", "Rejected", "Clarification pending". 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. ***Click here to view the screenshot.***
11	1.10b	Registration Application Register	The report provides list of registration applications for migrated taxpayers filed during the input Period along with

		(Migrated taxpayer)	status of each application. Note: The report provides list of registration applications filed by migrated taxpayers filed from 8th November, 2016 till yesterday. ***Click here to view the screenshot.***
12	1.11	Number of Taxpayers based on Constitution / Nature of Business	The report provides number of taxpayers based on: 1. Constitution of Business 2. Nature of Business 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). ***Click here to view the screenshot.***
13	1.12	Summary of Taxpayers with Single/Multiple Registrations based on PAN	The report provides count of taxpayers having single or multiple registrations based on single PAN within and outside the State. ***Click here to view the screenshot.***
14	1.13	Summary of Status of Revocation Application	The report provides information about action taken on revocation application submitted between selected time period by 1. Proper Officer 2. Appellate Authority ***Click here to view the screenshot.***
15	1.14	List of Taxpayers based on Constitution of Business/Nature of Business	The report provides list of taxpayers of specific lowest level based on: 1. Constitution of Business 2. Nature of Business ***Click here to view the screenshot.***
16	1.15	Amendment Applications Register	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

			following status for each ARN i) Approved ii) Rejected iii) Pending iv) Clarification pending. ***Click here to view the screenshot.***
17	1.16	List of Revocation Application	The report provides list of revocation applications (GSTIN wise) submitted in the selected Input Period along with the disposal status of each application .
18	1.17	List of Taxpayers with Single/Multiple Registrations	The report provides count of Taxpayers having: 1. Single PAN and Single GSTIN/UIN within State based on single/multiple nature of business 2. Single PAN and Multiple GSTIN/UIN within State 3. Single PAN and Multiple GSTIN/UIN across States ***Click here to view the screenshot.***
19	1.18	List of Suo-moto Cancellation and Cancellation on application	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). ***Click here to view the screenshot.***
20	1.19	Allotment of Provisional IDs against Enrollment Application	The report provides details of allotment of provisional IDs against Enrolment application.
Payments			
21	2.01	Summary of Collection Report based on Type of Taxpayer	The report provides amount of tax collected at specific level based on type of taxpayer. ***Click here to view the screenshot.***
22	2.02	Tax Paid and Summary of Defaulters	The report provides details of payment defaulters based on selected Type of Return. ***Click here to view the screenshot.***
23	2.03	Summary of Outstanding Liability	The report provides outstanding liabilities based on: 1. Arising out of Return 2. On Account of Mismatch

			3. Other than Returns Hyperlink exists on Column Header. ***Click here to view the screenshot.***
24	2.04	Mode of Payment for Tax Collection	The report provides amount of tax collection mode of payment wise for selected Input Period. ***Click here to view the screenshot.***
25	2.05	Lowest unit wise Daily Tax Collection	The report provides taxpayer type wise tax collection for a selected single day (as on date). ***Click here to view the screenshot.***
26	2.06	Lowest Unit Wise Monthly Collection	The report provides monthly tax collection for multiple lowest levels. ***Click here to view the screenshot.***
27	2.07a	Tax Collection List Monthly Basis	The report provides taxpayer level tax collection report for selected month. The report is generated for Lowest level available. ***Click here to view the screenshot.***
28	2.07b	Tax Collection List Daily Basis	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. ***Click here to view the screenshot.***
29	2.08	Tax Collection List (debit utilization)	This report displays tax collection for during and upto the month based on debited from Electronic Cash Ledger of the selected taxpayers. ***Click here to view the screenshot.***
30	2.09	List of Taxpayers with Outstanding Liabilities	The report list of taxpayers having outstanding liabilities on the selected particular date. The report displays total Outstanding liability not paid by taxpayers till date (As on Date). ***Click here to view the screenshot.***
31	2.10	Payment Register of	The report provides details of Payment made by Unregistered Persons.

		Unregistered Taxpayers	***Click here to view the screenshot.***
32	2.11	Enforcement Collections	The report provides the delay in depositing the amount collected from taxpayers by tax officials. ***Click here to view the screenshot.***
33	2.12	Remittance Defaulter Banks	The report provides the list of Banks Defaulting in Remitting the Tax Collected on behalf of the Government with in prescribed time. Note: This is a daily report (Current Date (By default)). Reports are available for earlier dates also. ***Click here to view the screenshot.***
Returns			
34	3.01	State Level Inter State Supply	The report provides information about taxable turn over (outward & inward) and IGST (payable and receivable) for State Level interstate supply based on selected type of Taxpayer.
35	3.03	Mode of Signing Return Form	The report provides mode wise count of return forms signed and filed during the selected input period. ***Click here to view the screenshot.***
36	3.05	Summary of Taxpayers making Inter-State Purchases but not filing Valid Return	The report provides count of non/short filers, amount of inward supplies and IGST involved and State's SGST share. ***Click here to view the screenshot.***
37	3.06	Aggregate turnover Wise classification of taxpayers	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. ***Click here to view the screenshot.***
38	3.08	List of Return Defaulters	The report provides list of defaulters (non-filers /short filers) based on: 1. Return Form Number

			2. Type of Taxpayer With estimated tax liability. ***Click here to view the screenshot.***
39	3.10	Casual Taxpayer's Details Report	This report provides list of active Casual taxpayers for the selected time period. User can also view the details for a single GSTIN. ***Click here to view the screenshot.***
40	3.11	Non Resident Taxpayer's Details Report	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.
41	3.12	Composition Taxpayer changed to Normal Taxpayer within Specified Period	The report provides list of taxpayers changed from Composition to Normal type within the specified period along with reason of opting out. ***Click here to view the screenshot.***
42	3.13	List of Normal Taxpayers Changed to Compounding within Financial year	The report provides list of normal taxpayers opting for composition with other details like ARN, date of filing, constitution of business, etc. ***Click here to view the screenshot.***
43	3.15	Taxpayer's Turnover Details - GSTR- 3B	The report provides turnover details of taxpayers' for Form GSTR-3B. ***Click here to view the screenshot.***
44	3.16	Details of taxpayers whose credit has been blocked or un-blocked	The report provides taxpayer level detail whose credit has been blocked or un-blocked. ***Click here to view the screenshot.***

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. 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 New MIS reports?

There are multiple features available to Tax Officials to filter/sort the data in the new MIS reports before downloading the report:

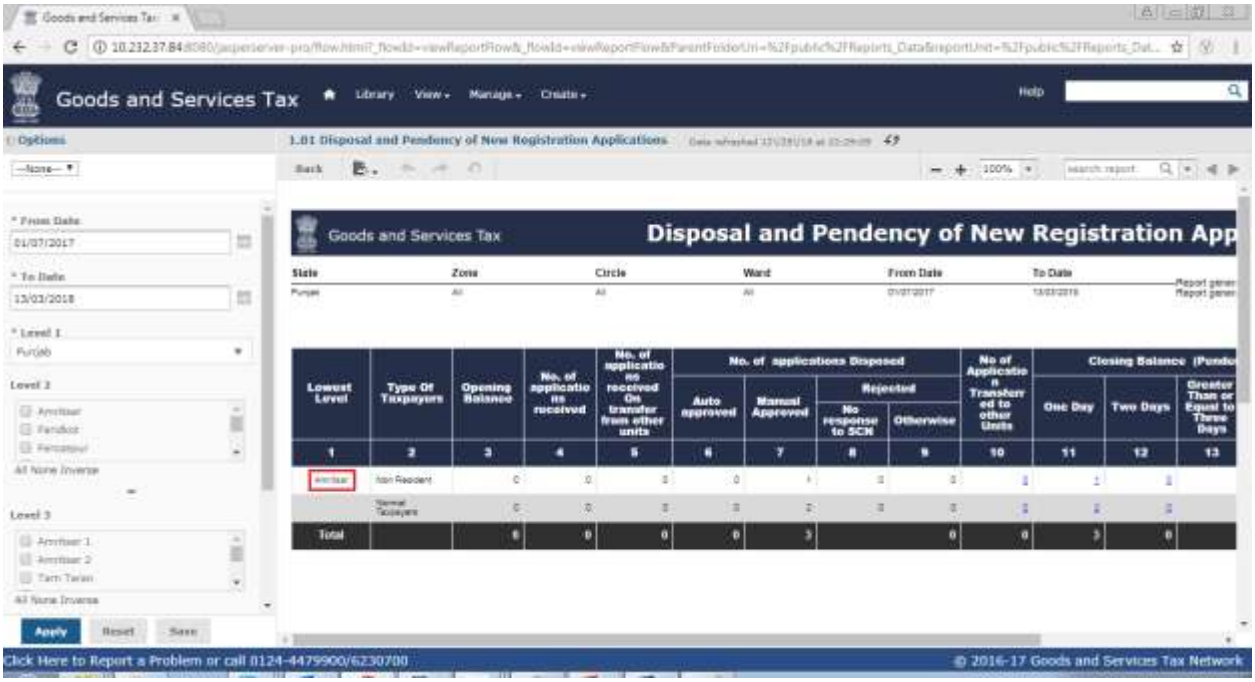
- Drill Down
- Hyperlink
- Sorting on a Column - Ascending Order
- Sorting on a Column - Descending Order
- Hiding a Column
- Searching for a Value
- Resizing Column width
- Conditional formatting
- Downloading reports

Drill Down

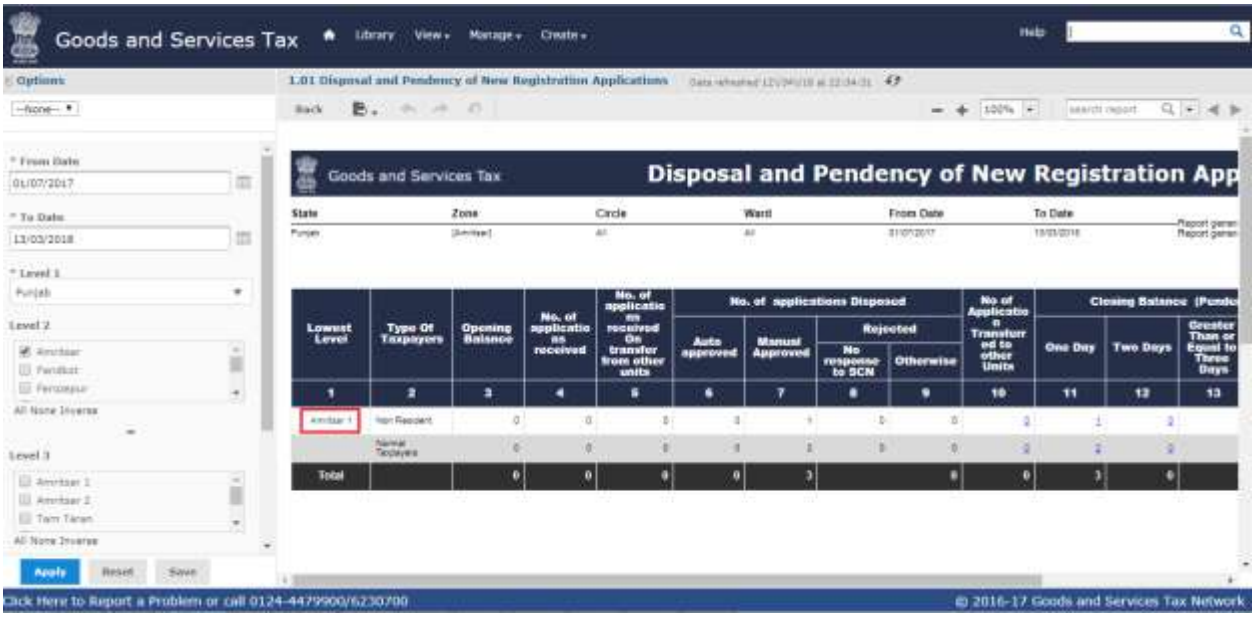
Drill down feature helps tax official drill down to the lowest level. There is no requirement of selecting the post/designation as, it will be available by default. If a Senior officer wants to view the report in respect of his subordinate jurisdiction/formation only, he may select accordingly.

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).

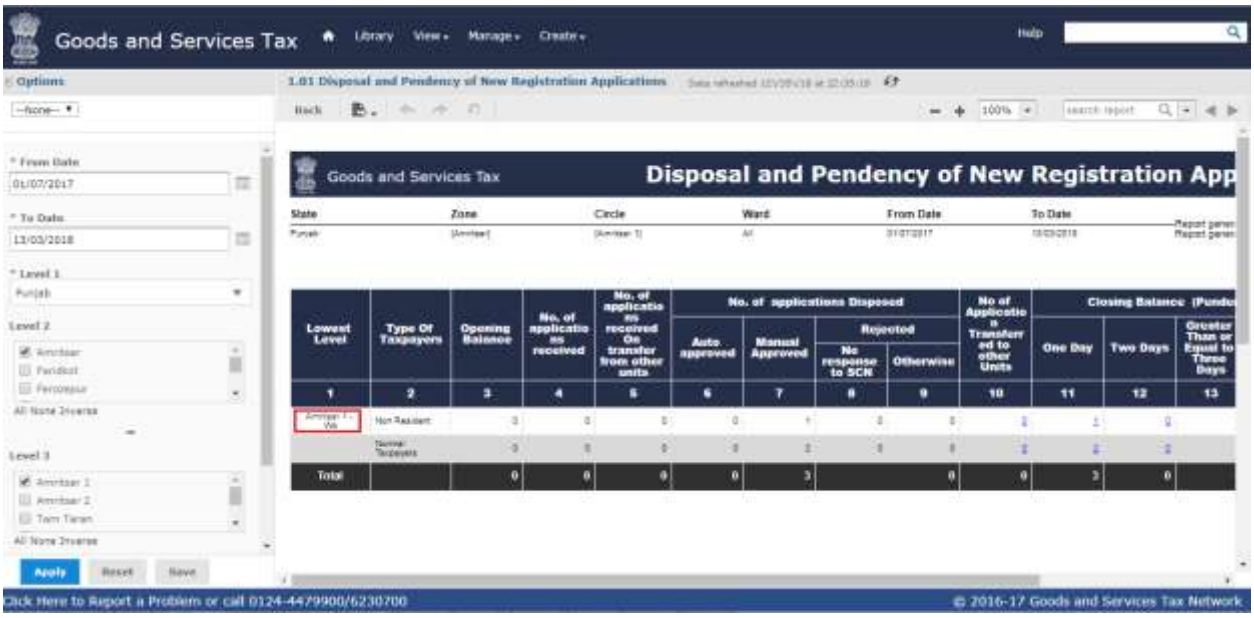
Printed doc



Click on Amritsar 1, which further drill downs to Amritsar 1-ward (Level-4).

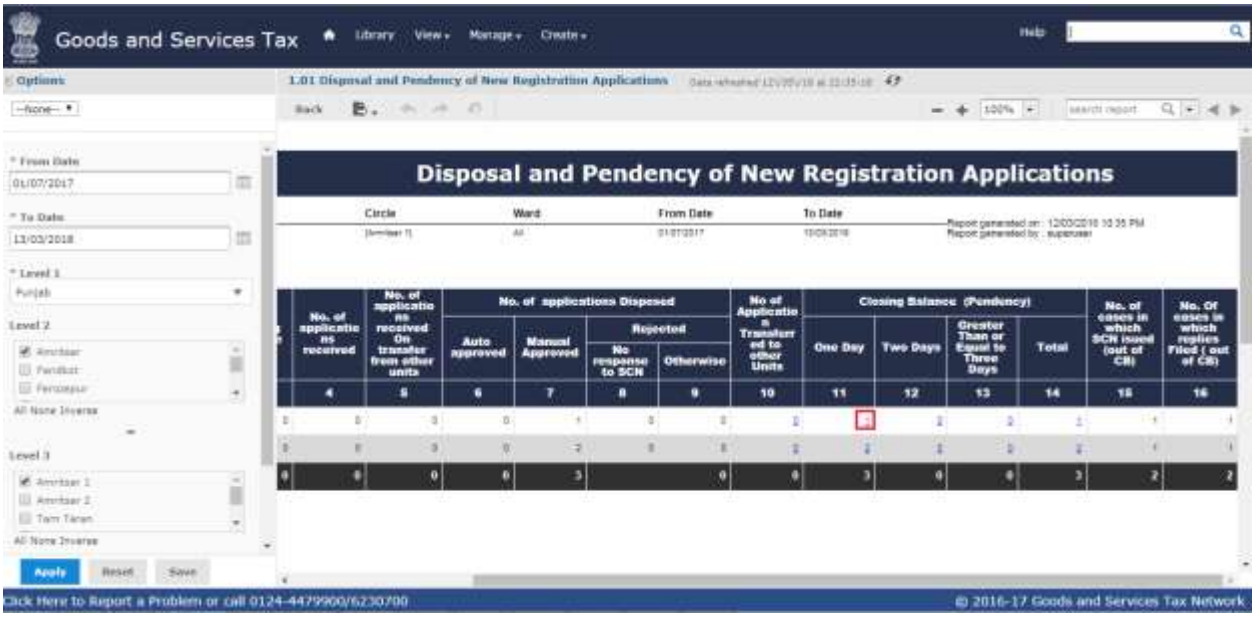


Report can be drilled down till lowest level available.

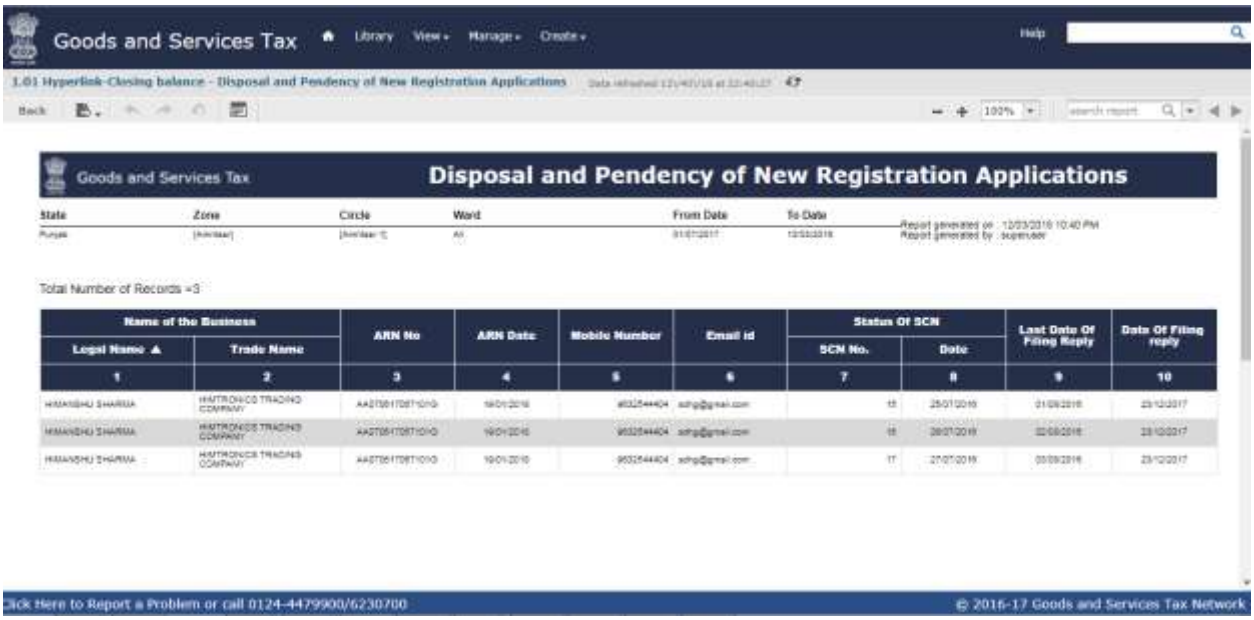


Hyperlink

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.

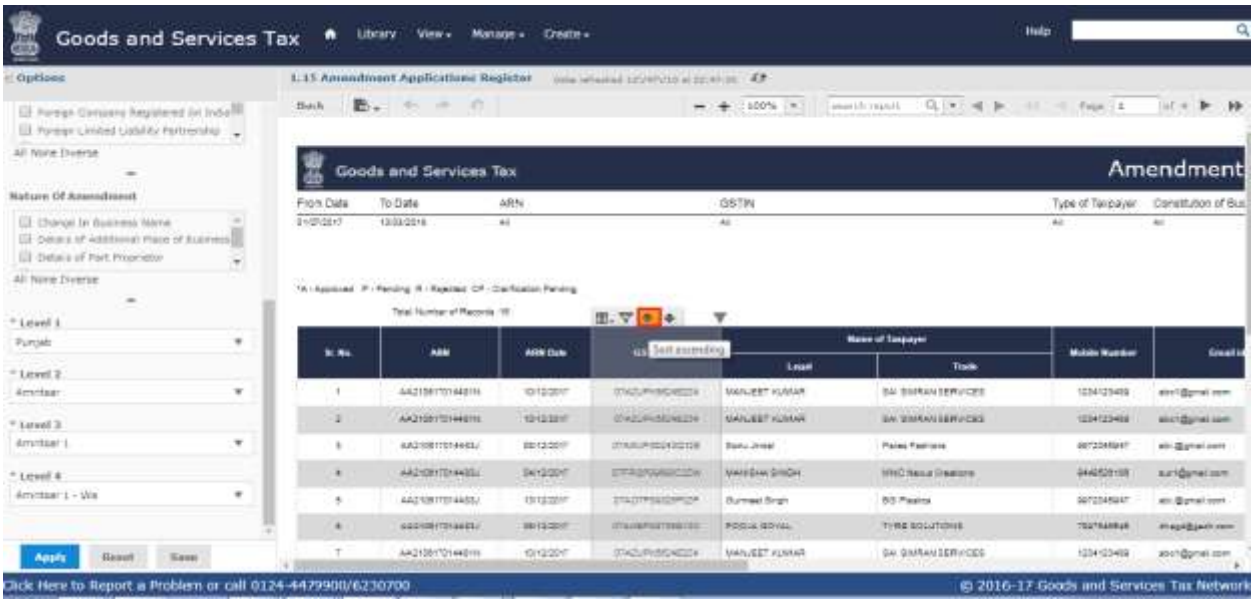


Details of each record:



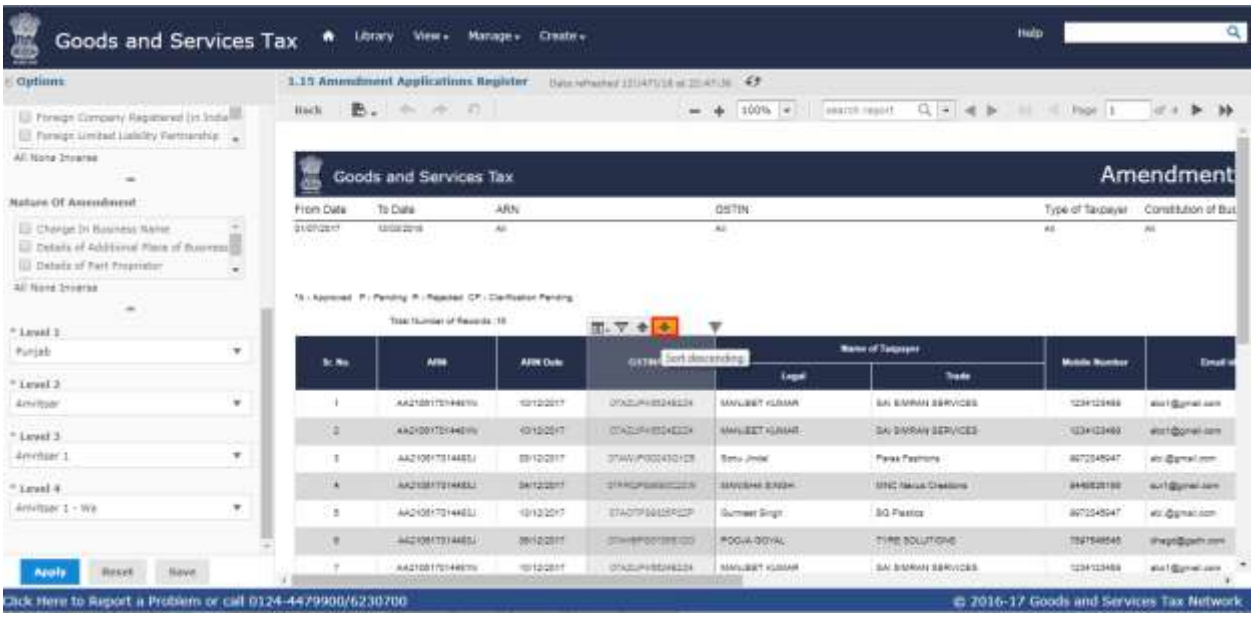
Sorting on a Column - Ascending Order

Detailed Records can be sorted in Ascending order. To sort the data in ascending order, click Up arrow on top of the column.



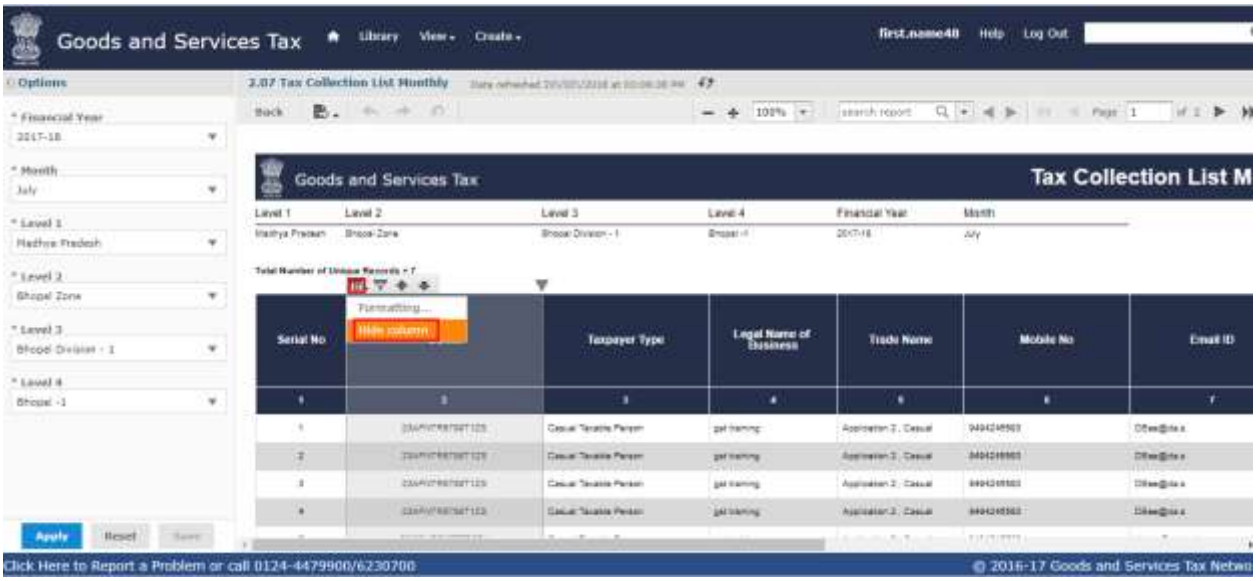
Sorting on a Column - Descending Order

Detailed Records can be sorted in descending order. To sort the data in descending order, click Down arrow on top of the column.

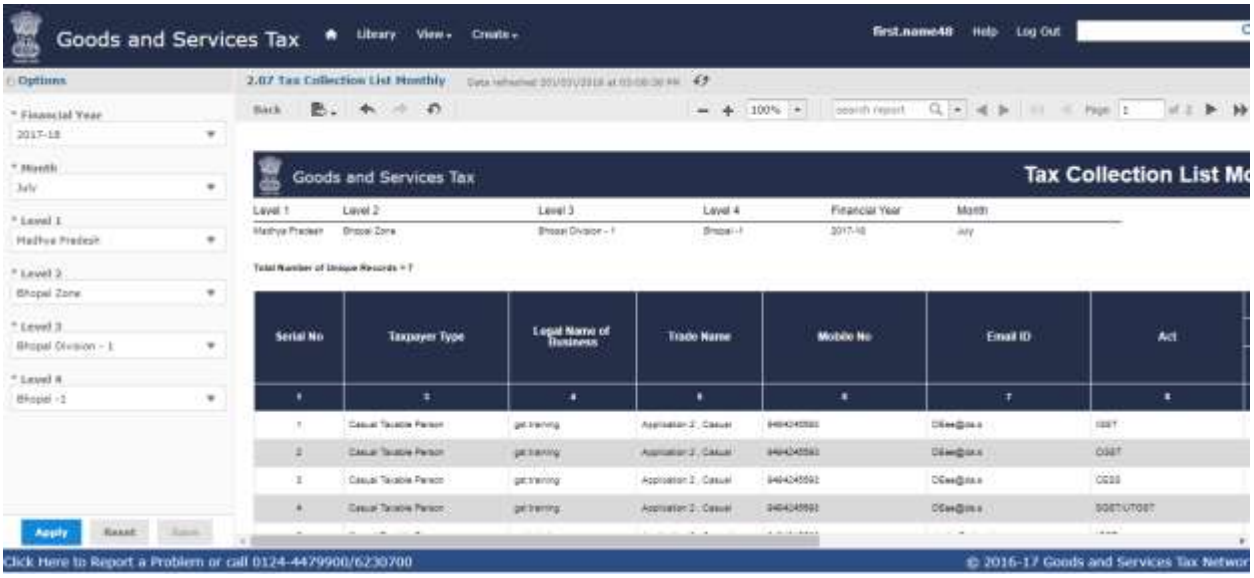


Hiding a Column

A column can be hidden with ‘Hide Column’ Option.

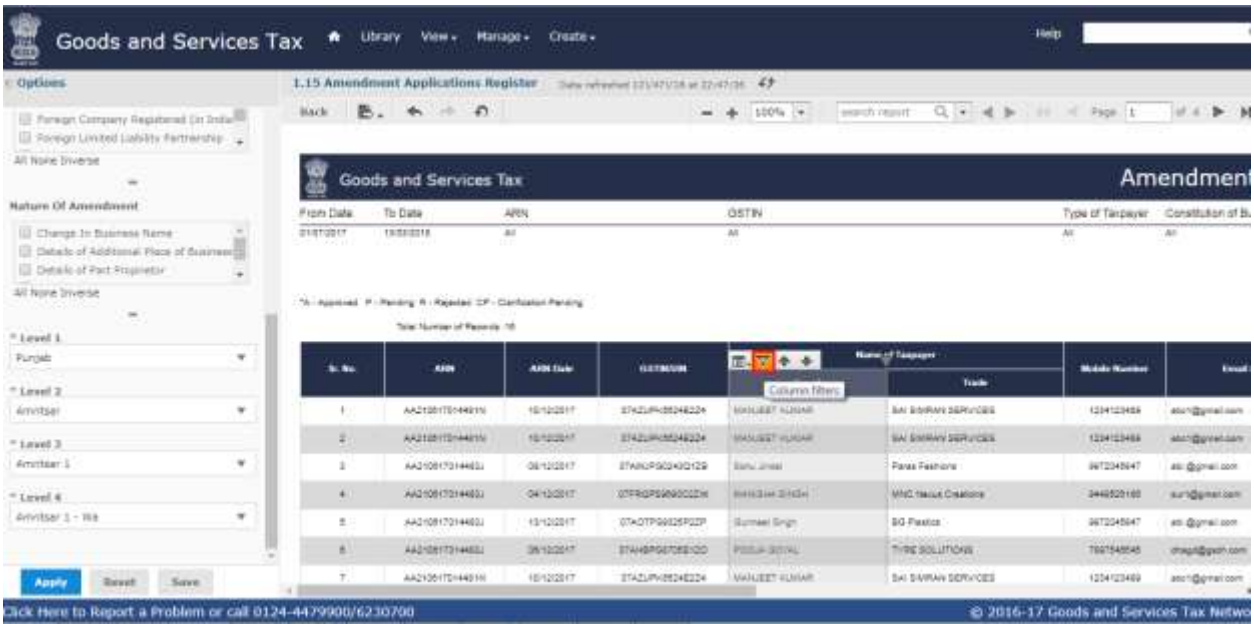


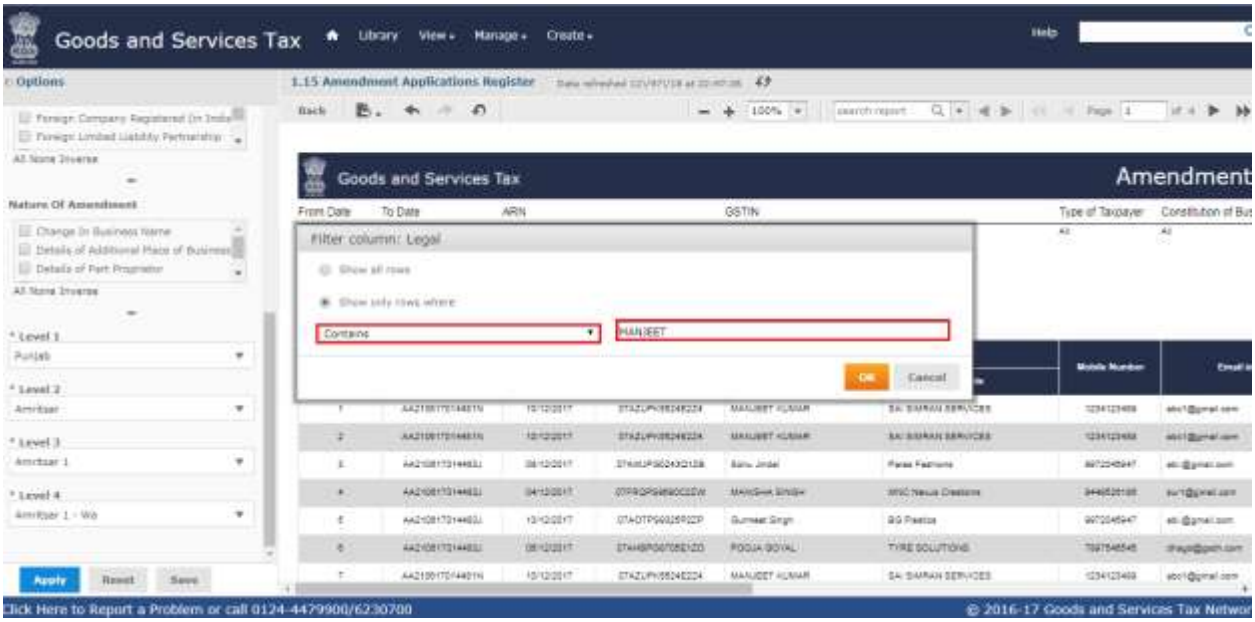
Column is hidden from the screen.

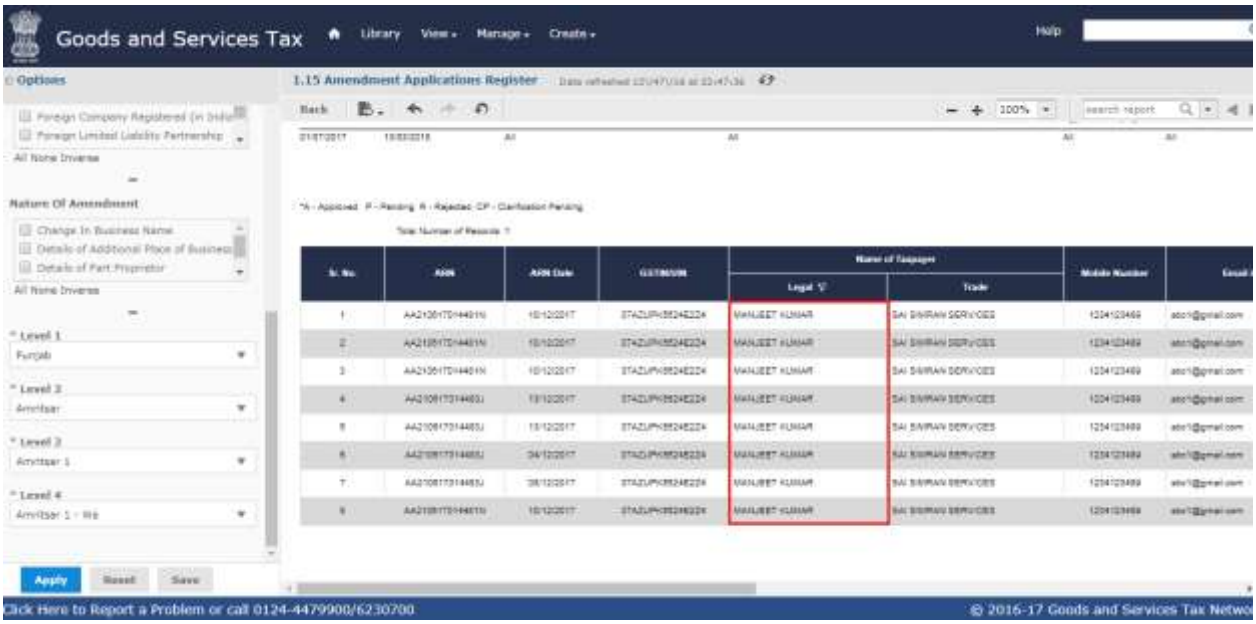


Searching for a Value

Tax official can search for particular value from the selected column and pull the report only for the matching results.

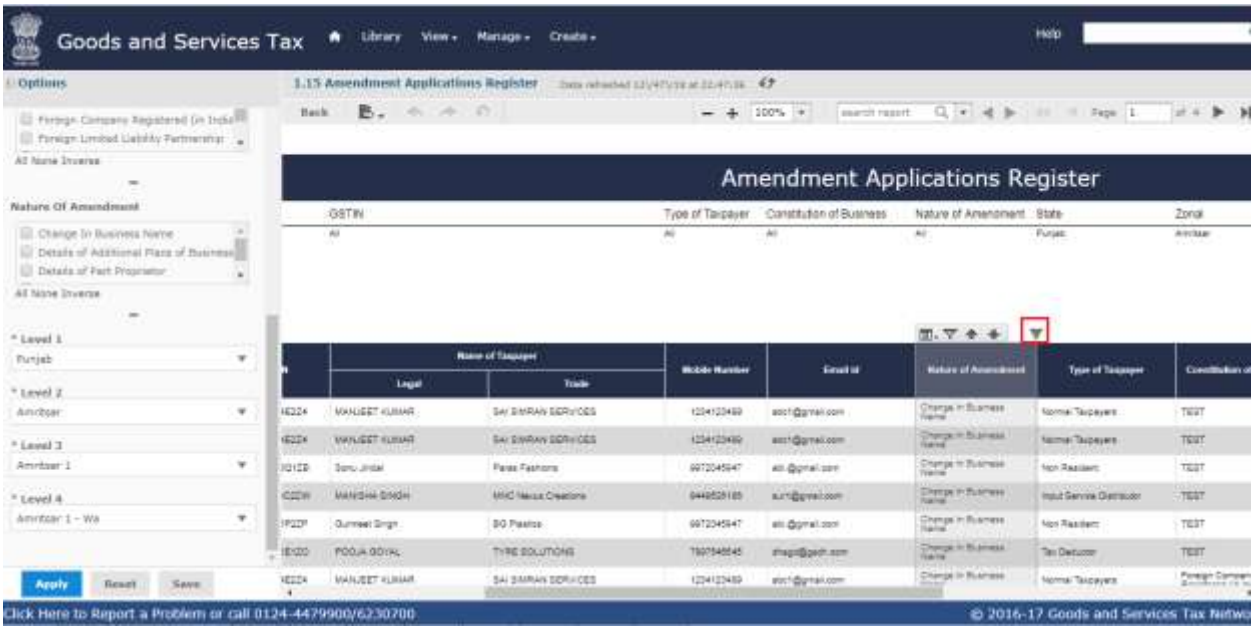


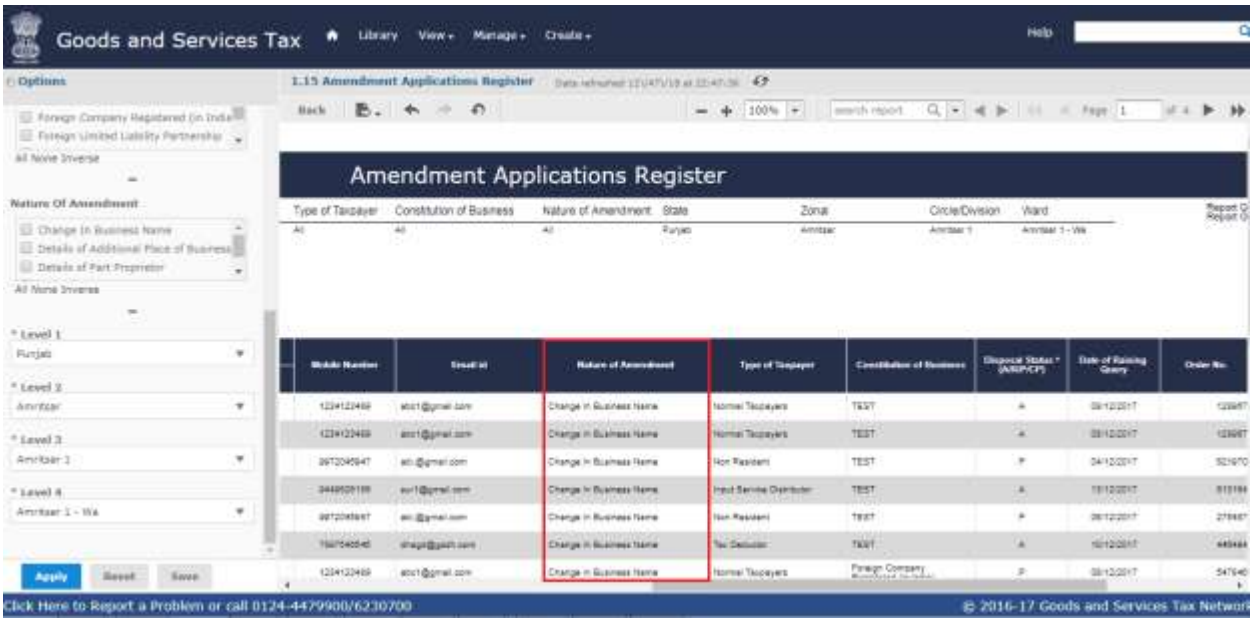




Resizing Column width

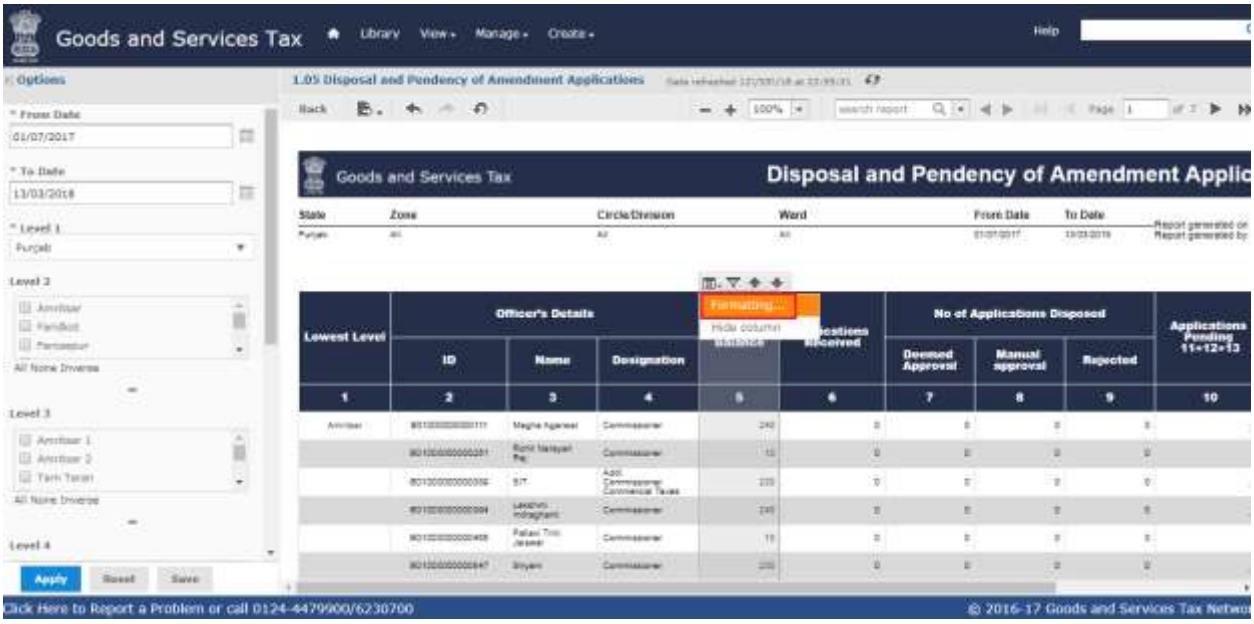
Tax official can resize the selected column.

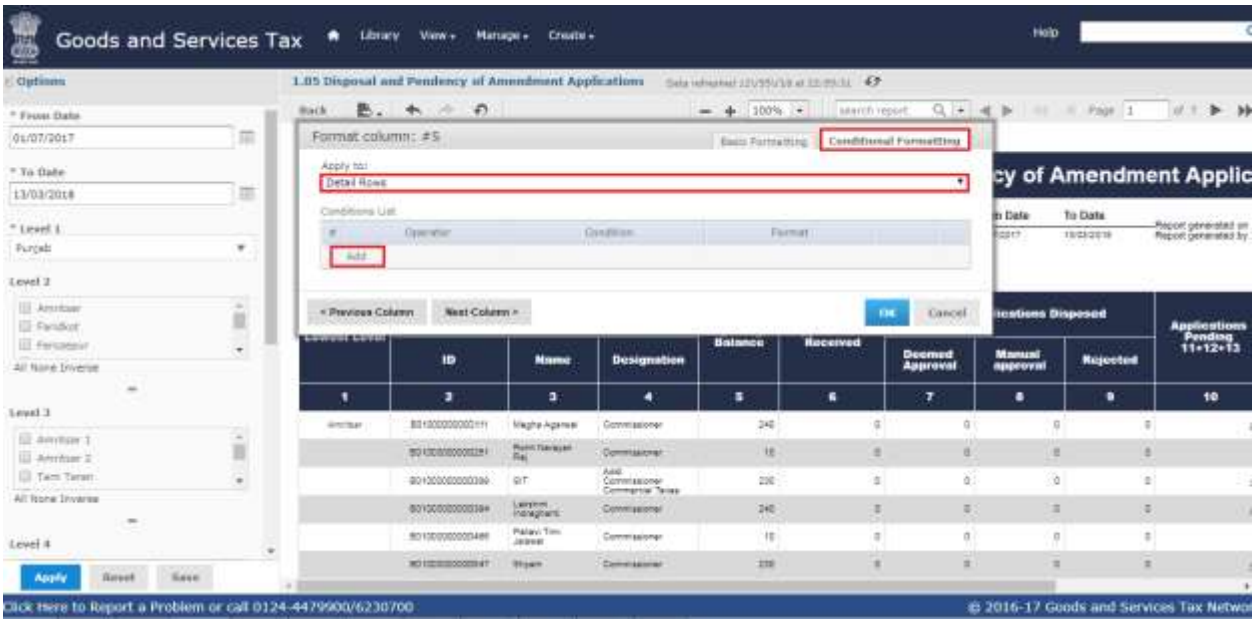




Conditional formatting

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
1.05 Disposal and Pendency of Amendment Applications
Disposal and Pendency of Amendment Applic
Lowest Level
Officer's Details
ID
Name
Designation
No of Applications Disposed
Deemed Approval
Manual approval
Rejected
Applications Pending 11+12+13
Apply
Reset
Save
Click Here to Report a Problem or call 0124-4479900/6230700
© 2016-17 Goods and Services Tax Netwo


Goods and Services Tax
Library
View
Manage
Create
Help
Options
1.05 Disposal and Pendency of Amendment Applications
Format column: #5
Basic Formatting
Conditional Formatting
Apply to:
Detail Rows
Conditions List
Add
< Previous Column
Next Column >
OK
Cancel
Balance
Received
Deemed Approval
Manual approval
Rejected
Applications Pending 11+12+13
Apply
Reset
Save
Click Here to Report a Problem or call 0124-4479900/6230700
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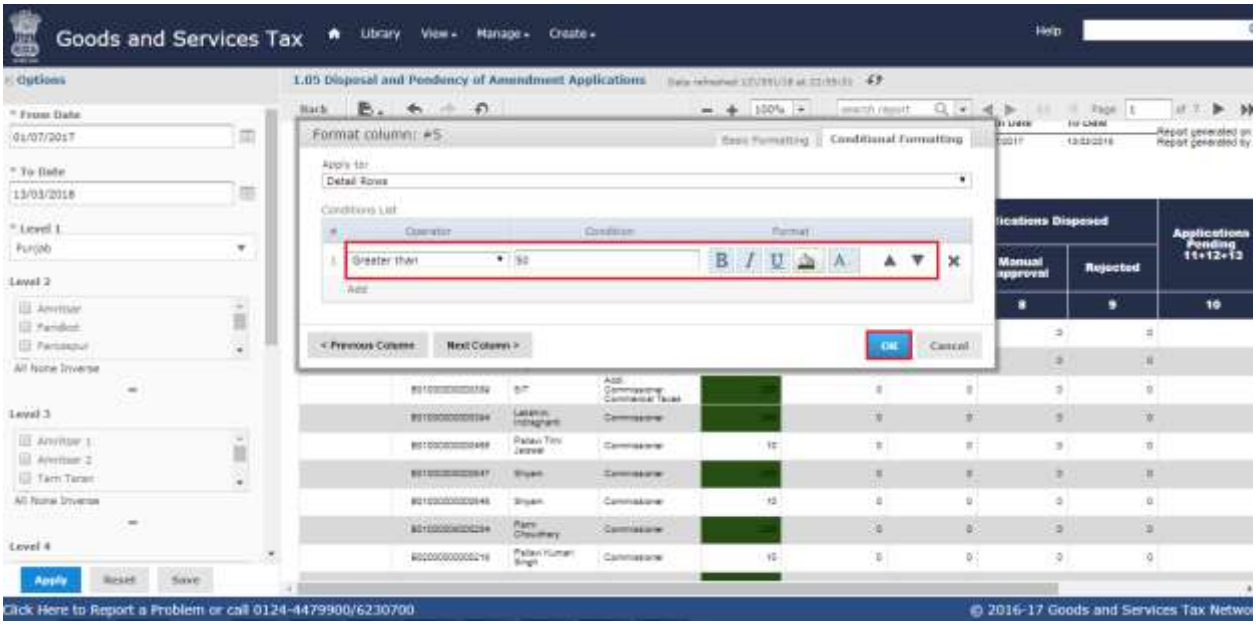
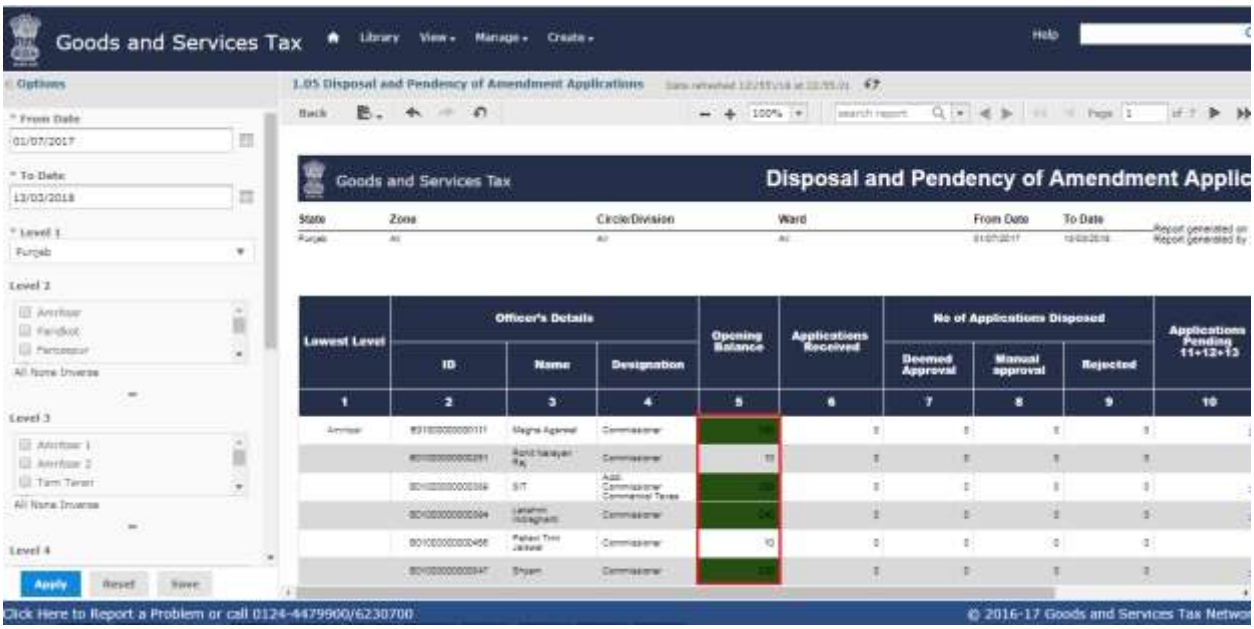
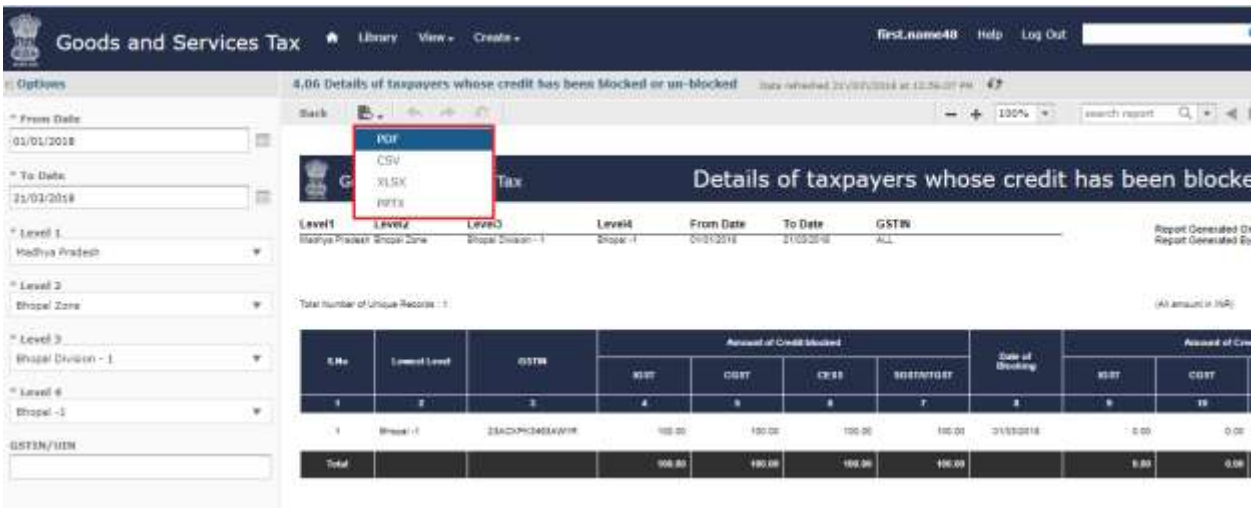




Downloading reports

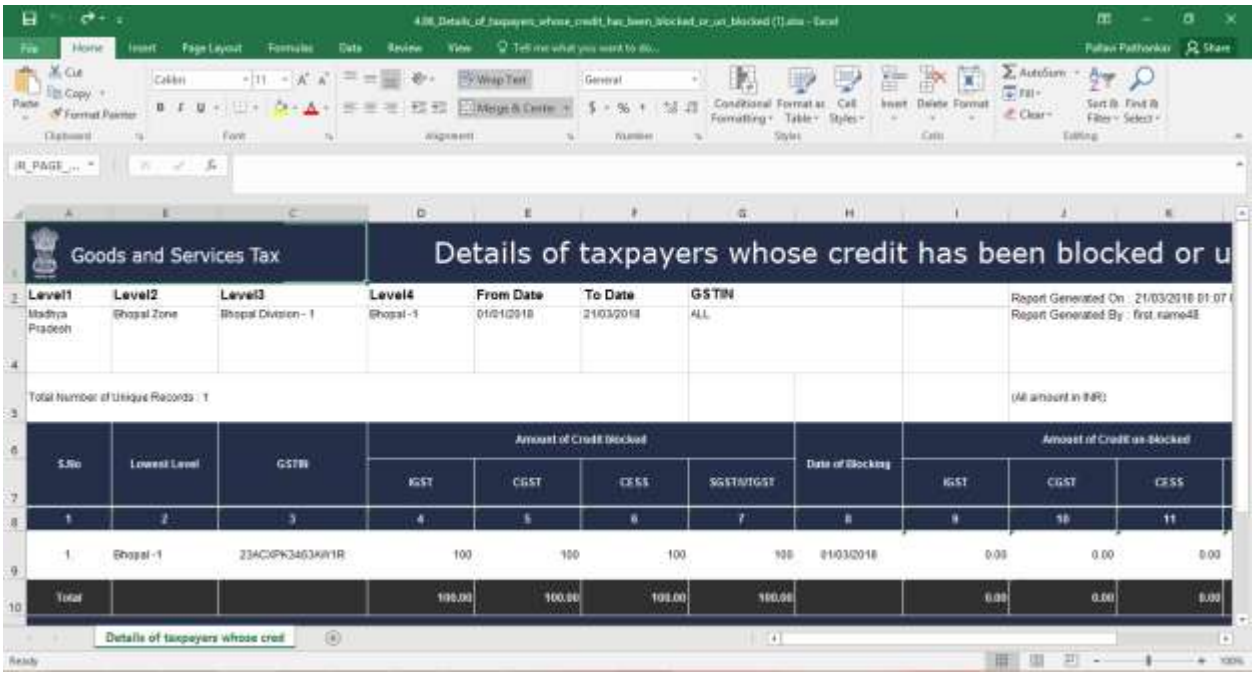
1. Report can be downloaded in **PDF/ XLSX** formats.



a. Click the PDF icon to download the report in PDF Format, which looks like the sample shown below.

b. Click the XLSX icon to download the report in excel Format, which looks like the sample shown below.

Printed doc



Goods and Services Tax

Details of taxpayers whose credit has been blocked or u

Level1	Level2	Level3	Level4	From Date	To Date	GSTIN
Madhya Pradesh	Bhopal Zone	Bhopal Division - 1	Bhopal -1	01/01/2018	21/03/2018	ALL

Report Generated On : 21/03/2018 01:07
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	23ACIPK3463K1R	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

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.

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
Collection Dashlet	
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 (only SGST/UTGST collection) till date of current year v/s previous financial year of corresponding month.

	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.
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	This dashlet shows current month till date collection (only SGST/UTGST is considered) taxpayers wise, which is bifurcated into: i) Normal ii) Composition iii) Casual and Non-Resident iv) TDS v) TCS vi) Non-Resident online service provider
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.
Returns Dashlet	
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.
Registration Dashlet	
Dashlet-1 – Registered Taxpayer (till date)	This dashlet shows the count of total taxpayers registered and active till date bifurcated into four categories: i) Normal ii) Casual iii) Composition iv) Others (includes all other type of taxpayers)
Dashlet-2 – Application Pendency (till Date)	This dashlet shows total count of pending application under following categories: i) registration ii) Amendment iii) Cancellation section till date. This count is further bifurcated to showcase pendency based on days/months. You can click the **Total Pendency** hyperlink to view the total pendency details age wise.
Dashlet-3 – New Registration Status (Month till date)	This dashlet shows count of total registration application received so far in the month which is further bifurcated based on: i) Approved by officer ii) Deemed approved iii) Rejected iv) Pending. Count of pending application is further sub-divided to provide details of pendency. You can click the **Pendency of New Registration** hyperlink to view the pendency of new registration application across different categories.
Dashlet-4 – Cancellation (year till date)	This dashlet shows total count of registration cancellation from start of financial year till date. Count of cancellation is divided into: i) Suo moto cancellation ii) On application
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.

Appeal

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.

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 impugnOrders 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 with in 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

Proceedings & Order of First Appeal - Appeal filed by Taxpayer and Tax Department

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 though SMS and e-mail.

Appeal to Higher Authority - Upload details of appeals filed with or order issued by Appellate Tribunal/ High Court/ Supreme 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.

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.

First Appeal by Tax Department

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

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.

Refund

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 (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.

Grievance Management

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.

Letter of Undertaking

Viewing Letter of Undertakings (LUT) Filed

1. How can I as a Tax Official view/ download Letter of Undertakings (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.

2. How can I process the application for Letter of Undertakings (LUT) filed by the taxpayer?

You can download and take a print out of the application and process it manually till the time online processing is available.

Assessment and Adjudication

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.

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."

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.

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

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-2Acaptures 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:

i. **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‘.

ii. **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

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

FAQs (BO) > 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 > WITHDRAWL 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 > WITHDRAWL ORDER** and A/A can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWL 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 > WITHDRAWL ORDER** and A/A can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWL 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.)

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.

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/ Immovable 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.

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.

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.

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 though 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.

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.

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 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.

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 done with the taxpayer 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.

18. 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".

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 the various roles available in Tax Officials Interface and how a 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 for the goods/ services dealt in, then he/ she can file an application for provisional assessment to the Tax Official.

3. How can I conduct provisional assessment initiated by a taxpayer?

To conduct 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 cased on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.
- 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 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 provisional assessment order 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. N**avigate to Statutory Functions > Assessment/Adjudication > Provisional Assessment > Case Details > SECURITY t**o 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.

4. 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.

5. 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.

6. 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.

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 > Provisional Assessment > Case Detail > ORDERS** option.

8. 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.

9. 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 though SMS and e-mail.

10. Provisional Assessment Order can be issued by which date?

If Adjudicating Authority accepts the application for Provisional Assessment, then 'Provisional assessment order' should be issued within 90 days of filing application 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.

11. If Provisional Assessment Order is issued, does a taxpayer needs to submit the security in offline mode?

In case application is accepted and provisional assessment order is issued, taxpayer needs to submit the security to Tax Official (both online and offline) and start making payment of tax due in periodical return as specified in the order.

12. Final Assessment Order can be issued by which date?

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.

13. 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 additional tax liability along with applicable interest through return functionality before filing September month return of the subsequent year or filing of Annual return for the year, whichever is earlier.

14. 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 claim refund of the same under the refund module.

15. Is it mandatory to get approval from Commissioner/ Competent authority to issue the Final assessment order?

Yes, it is mandatory to get approval from Commissioner/ Competent authority to issue the Final assessment order. Approval request needs to be sent via email which will be uploaded by Adjudicating Authority under INTERNAL COMMUNICATION tab.

16. When can a taxpayer file for release of security?

After finalisation of provisional assessment process with the issue of final assessment order, taxpayer can file application for withdrawal 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 and Tax Official will handover the security to taxpayer.

17. What will happen after release of security?

Once the security is released by Tax Offical, 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.

18. 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 which will be uploaded by Adjudicating Authority under INTERNAL COMMUNICATION tab.

19. 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 for finalizing the provisional assessment
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 by AC/JC or Commissioner/ Competent authority
4. Proposal for extension Rejected: Status of ARN if approval for extension 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 in list of applications received for provisional assessment
2. Pending for reply by taxpayer: Status of ARN upon issue of notice to taxpayer to seek clarification
3. Reply furnished, Pending for provisional order: Status of ARN upon reply received from taxpayer

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
5. Rejected: Status of ARN upon rejection of application
6. Provisional order issued, security pending: Status of ARN upon issue of provisional assessment order subject to furnishing of security
7. Security furnished, pending approval: Status of ARN upon furnishing of security
8. Security furnished: Status of ARN if Adjudicating Authority accept the security furnished by taxpayer
9. Security furnished: Status of ARN if Adjudicating Authority modify the details of security furnished by taxpayer
10. Pending for re-submission of security: Status of ARN if A/A ask for re-submission
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
13. Final order issued: Status of ARN upon issuance of final assessment order

20. 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 ofARN/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

21. 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.

22. 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.

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 a 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, 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 acceptable, 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. 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.

7. 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.

8. 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 though SMS and e-mail.

9. 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.

10. 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'

11. 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

12. 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.

13. 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.

Recommendations

1. From where recommendations are received?

Recommendations are received from Enforcement or Audit or Special Audit or Others (LUT) module to assess the tax liability of person.

2. 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.

3. 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.

4. 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.

5. 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.

6. 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

7. 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.

Demand & Collection Register

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.

Recovery

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

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. Once the role is assigned you will be allocated Recovery module for further action.
As a Assistant to Recovery Officer, you 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 a 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 Return, Assessment, Enforcement, Appeal, Refund or any other module
- Prescribed time under the GST law for making the payment of GST has expired
- Stay Order against the demand 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, adjudication and appeal process, and remains unpaid, the tax authorities would initiate the recovery process by adopting any of the following modes as provided in the GST laws. The modes of recovery available are as under:

- 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
- 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
- Any other mode as prescribed under law

4. When Recovery ID will be created?

Recovery ID will be created for all Demand ID from DCR when any of these conditions are met:
1. 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 for return related liability.
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.
3. For others, Recovery ID will be created on the date of Demand ID. In case of liability arising from returns, date next to the due date of filing return of the period from which the liability is created (Return related liability).

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?

To make recovery against a taxpayer, 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** to issue the notice.
2. In case of unsatisfactory response from the taxpayer, you can continue with the recovery process. The procedure of sale of goods (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** 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.
5. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload the notice issued to bidders.
6. After successful auction, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES > Download Template** option to download the template to issue the notice to the successful bidder requiring him to make the payment.
7. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > REFERENCES >** option to upload the notice issued to the successful bidder.
8. On payment of the full bid amount, transfer the possession of the said goods to the successful bidder.
9. Navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > CERTIFICATES/ORDERS > Select Mode of Recovery** option issue a sale certificate.

10. 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.
11. 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.
12. In case, recovery cannot be successfully completed, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > RECOVERY DETAILS > DROP PROCEEDINGS** option to cancel the proceeding at any stage providing remarks for cancellation.

7. 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.

8. 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 - 10 (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/shared 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)

9. 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.

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)

10. 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.

11. What happens after recovery against taxpayer is done by utilizing the Electronic Credit/Cash Ledger of the taxpayer?

1. In case of utilization from Electronic Credit/Cash ledger, Debit entry numbers is generated.
2. Electronic Credit/Cash Ledger of the taxpayer gets updated.
3. Intimation is sent to the taxpayer via SMS and E-mail on such utilization from Electronic Credit/Cash Ledger.
4. Electronic Liability Register and DCR gets updated.
5. “Mode of Recovery” column under Recovery Details folder gets updated with the amount recovered and date of transaction.

12. 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.

13. From where can I issue notice to the taxpayers?

After logging in to the GST Back Office portal, navigate to **Statutory Functions > Recovery > Recovery Cases > Case Detail > NOTICES** option.

14. 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.

15. 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.

16. 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.

17. 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 though SMS and e-mail.

18. 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 following 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
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

19. What is enhancement or reduction 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.

Manual

Login and DSC

Login and DSC

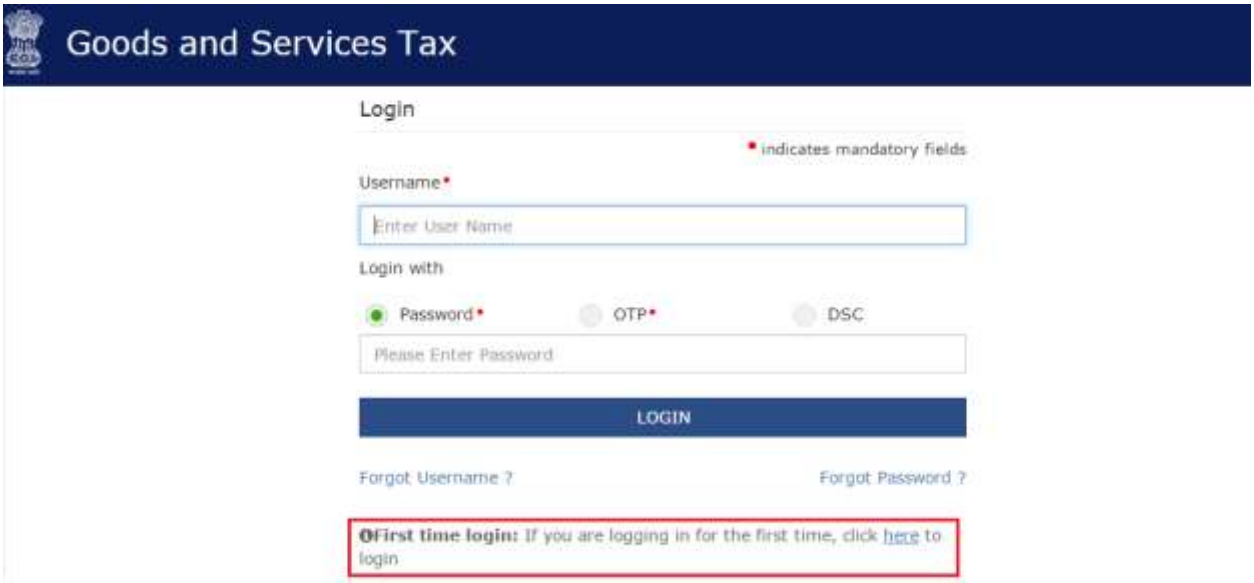
The GST Portal can accept PAN based Class II or Class III DSCs that have been issued by an Indian Certifying Authority

First-time Login

I am a Tax Official. I have received username on my email address. How can I log in to the GST Portal for the first time?

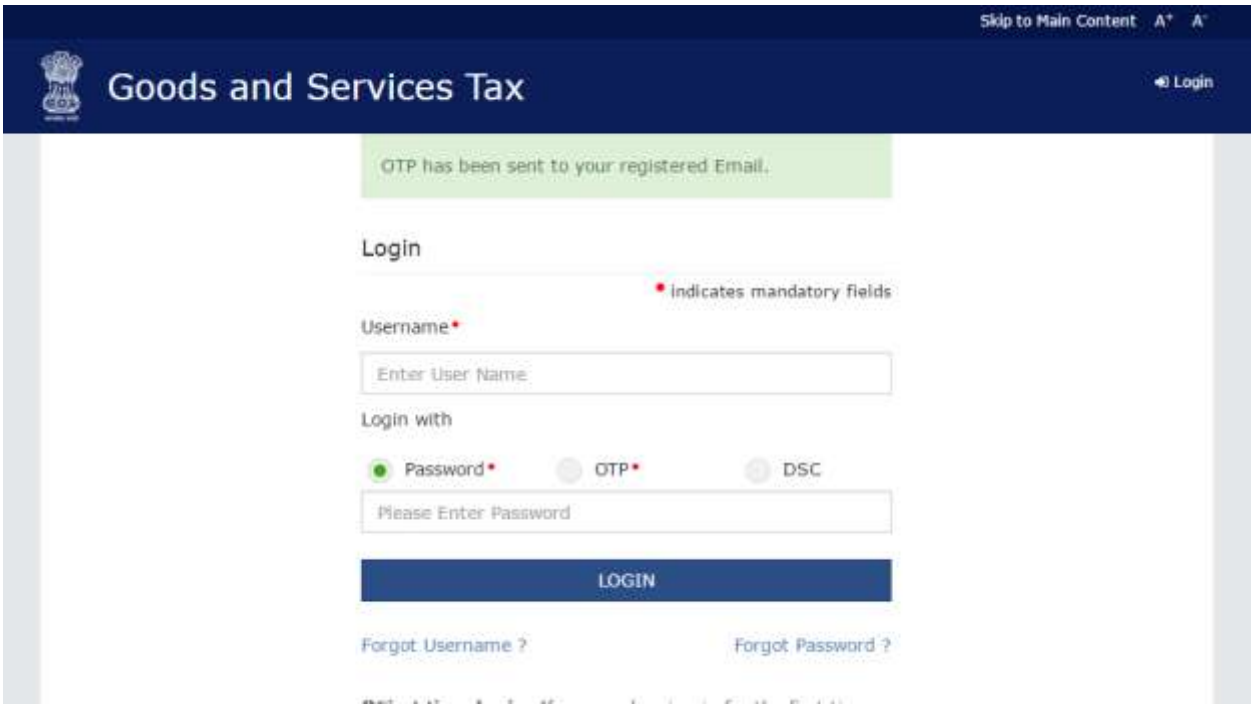
To login to the GST Portal, as a Tax Official for the first time, perform following steps:

1. Access the GST Portal. The **GST Home page** is displayed.
2. Click the **Login** link given in top right-hand corner of the GST Home page. The **Login** page is displayed.
3. Click the **'here'** link in the instruction at the bottom of the page that says "First time login: If you are logging in for the first time, click here to login".



The **First Time Login** page is displayed.
4. In the **Username** field, enter the username that you received in your registered email address.
5. In the **Select PRAN or CPF No. /GPF No. field,** select any one of the option as PRAN (Permanent Retirement Account Number) or CPF No. (Central Provident Fund) or GPF No. (General Provident Fund).
6. As per the selection, **enter PRAN or GPF No. or CPF No**. in the text box.
7. In the **Permanent Account Number (PAN)** field, enter your PAN.
8. Click the **SUBMIT TO RECEIVE OTP** button to receive the OTP on your registered e-mail address. The OTP is valid for 20 minutes.

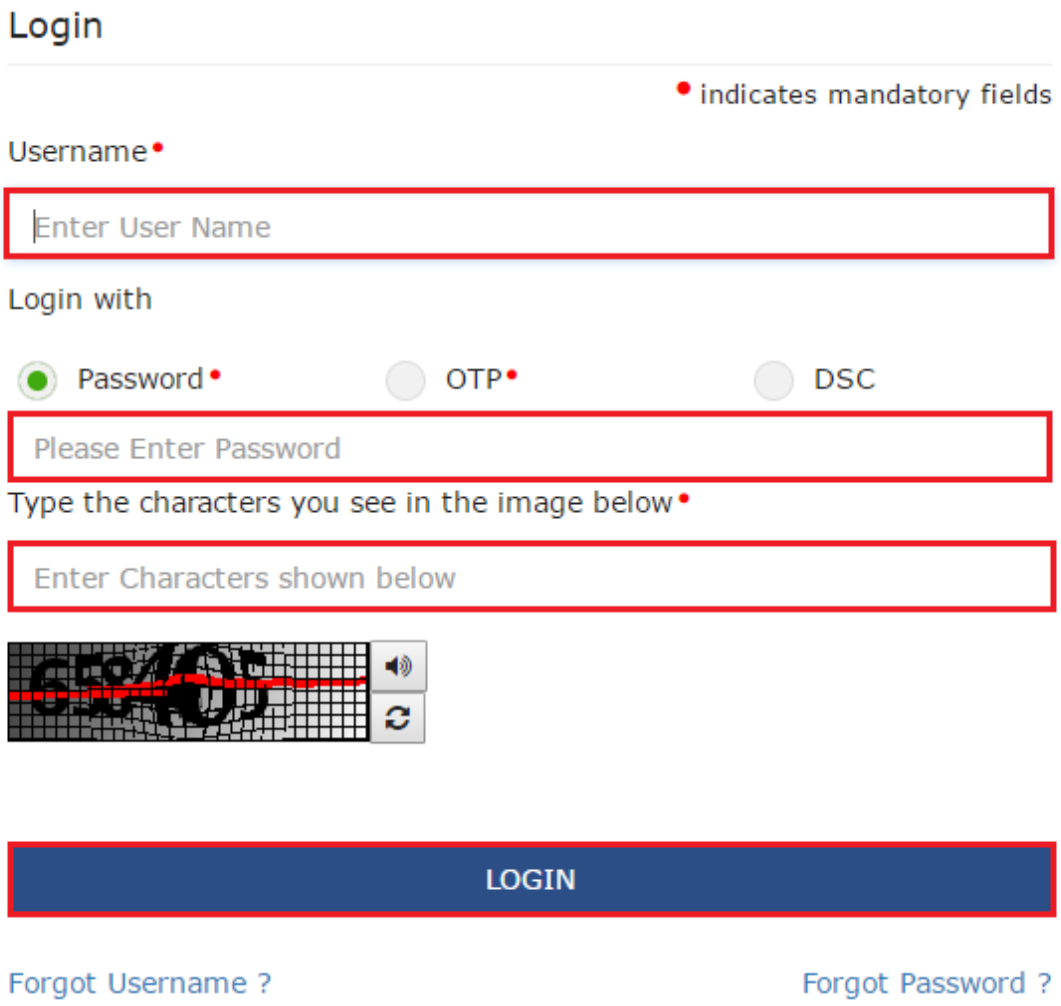
A confirmation message is displayed that "OTP has been sent to your registered Email."



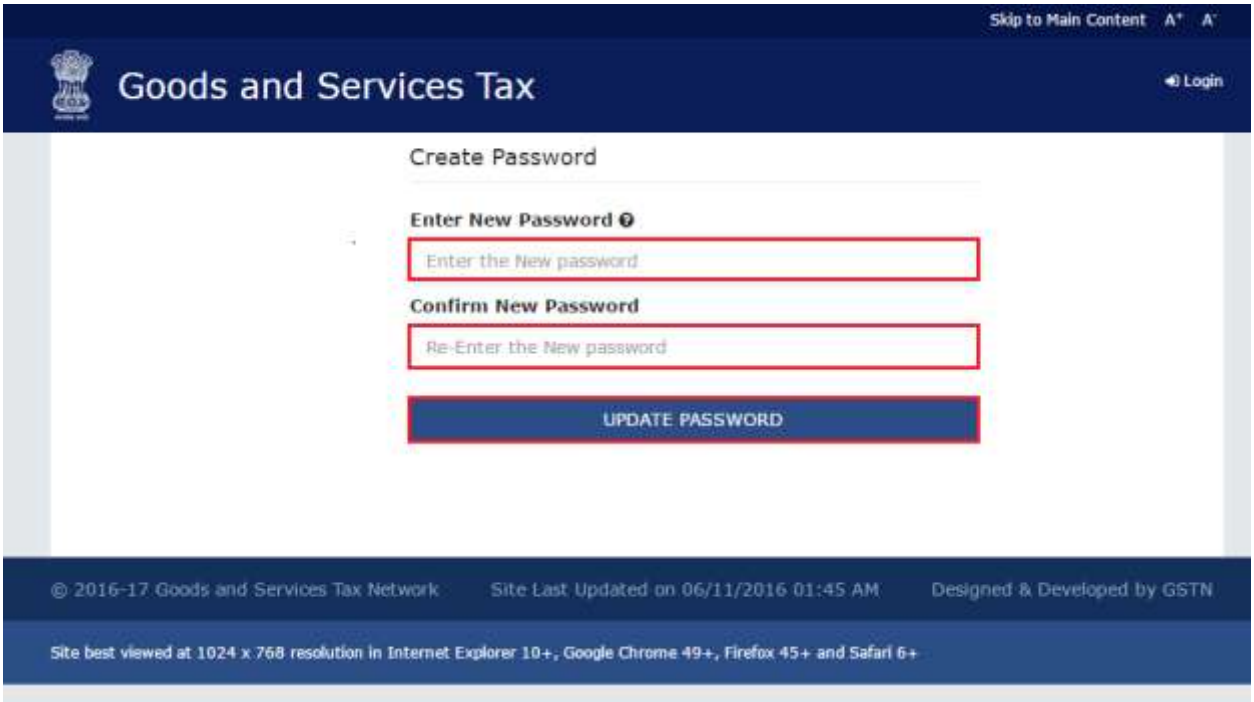
9. In the **Username** field, enter the username you received in your email address.
10. In the **Login with**, select the radio button for OTP and enter the OTP received on your registered email address.
Note: You cannot login to the GST Portal first time using DSC.

11. In the **Type the characters you see in the image below** field, type the captcha text displayed in the box.

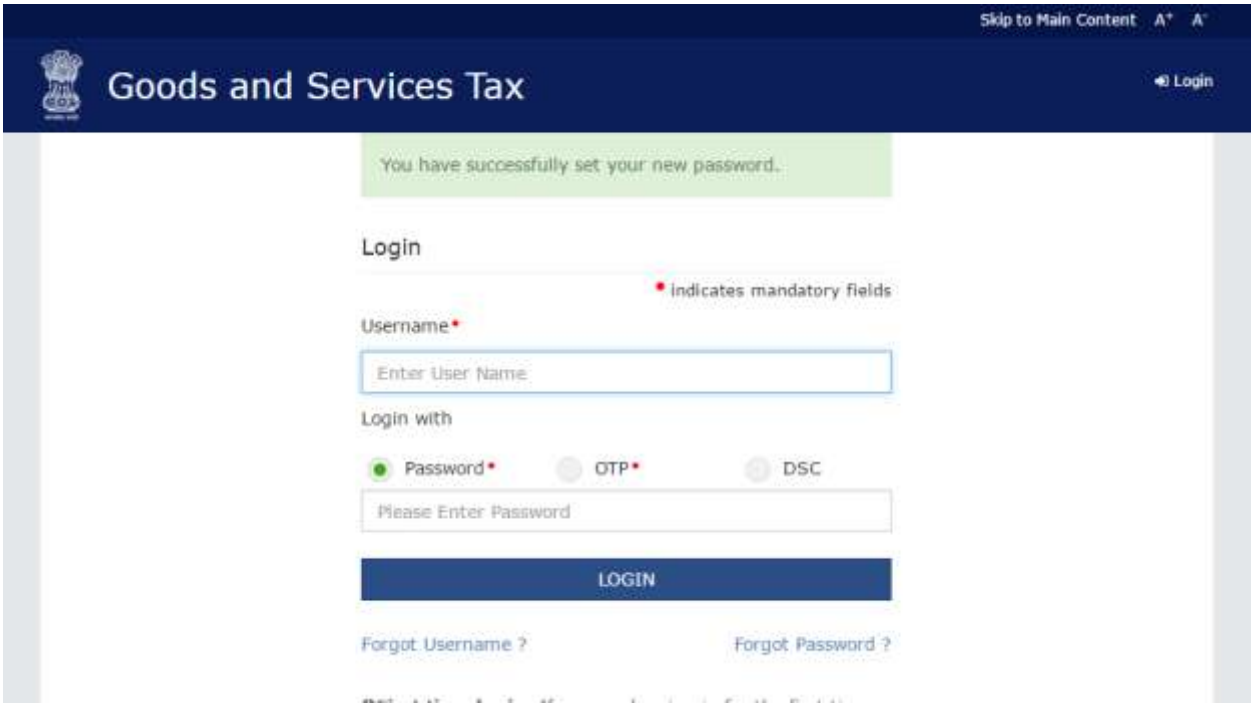
12. Click the **LOGIN** button.



13. In the **Enter New Password** field, enter the password that you want to use to login to the Portal.
14. In the **Confirm New Password** field, enter the password again.
15. Click the **UPDATE PASSWORD** button.



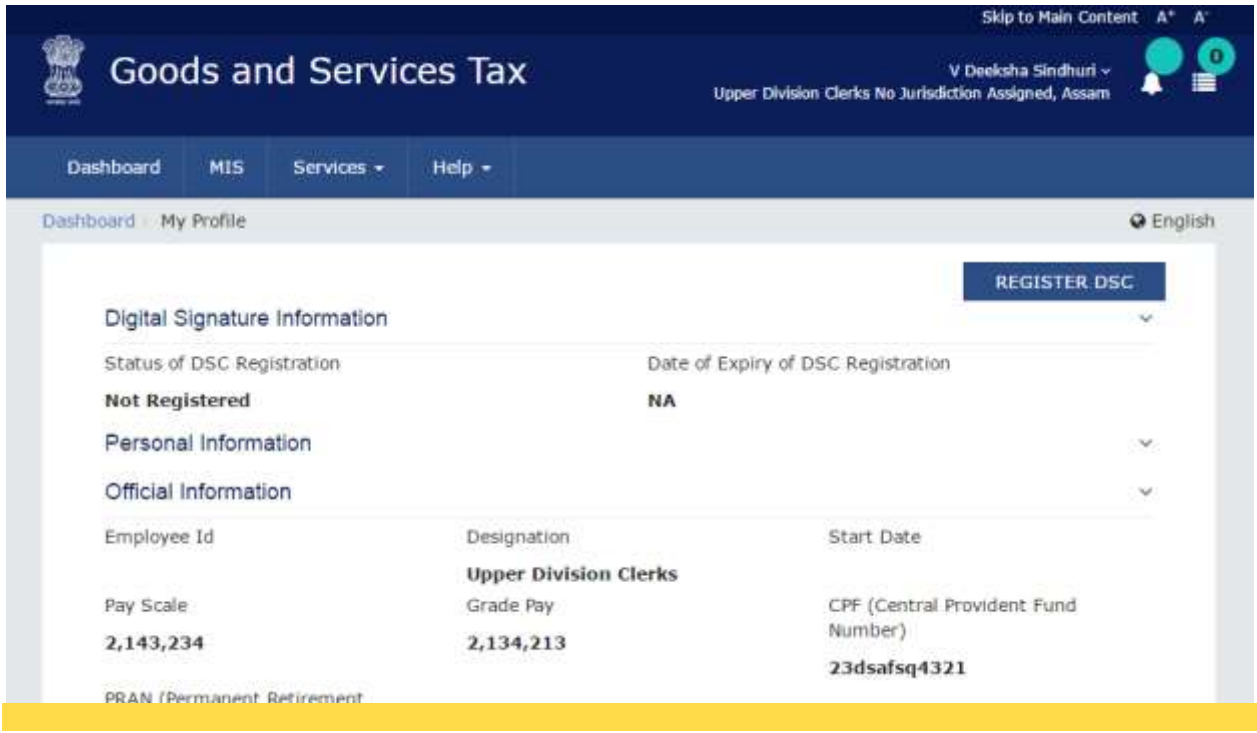
A confirmation message is displayed that "You have successfully set your new password."



16. In the **Username** field, enter the username you received in your email address.
17. In the **Login with**, select the radio button for **Password** and enter the new password that you set now.

18. In the **Type the characters you see in the image below** field, type the captcha text displayed in the box.
19. Click the **LOGIN** button.

Your personalized Dashboard is displayed.



Subsequent Login

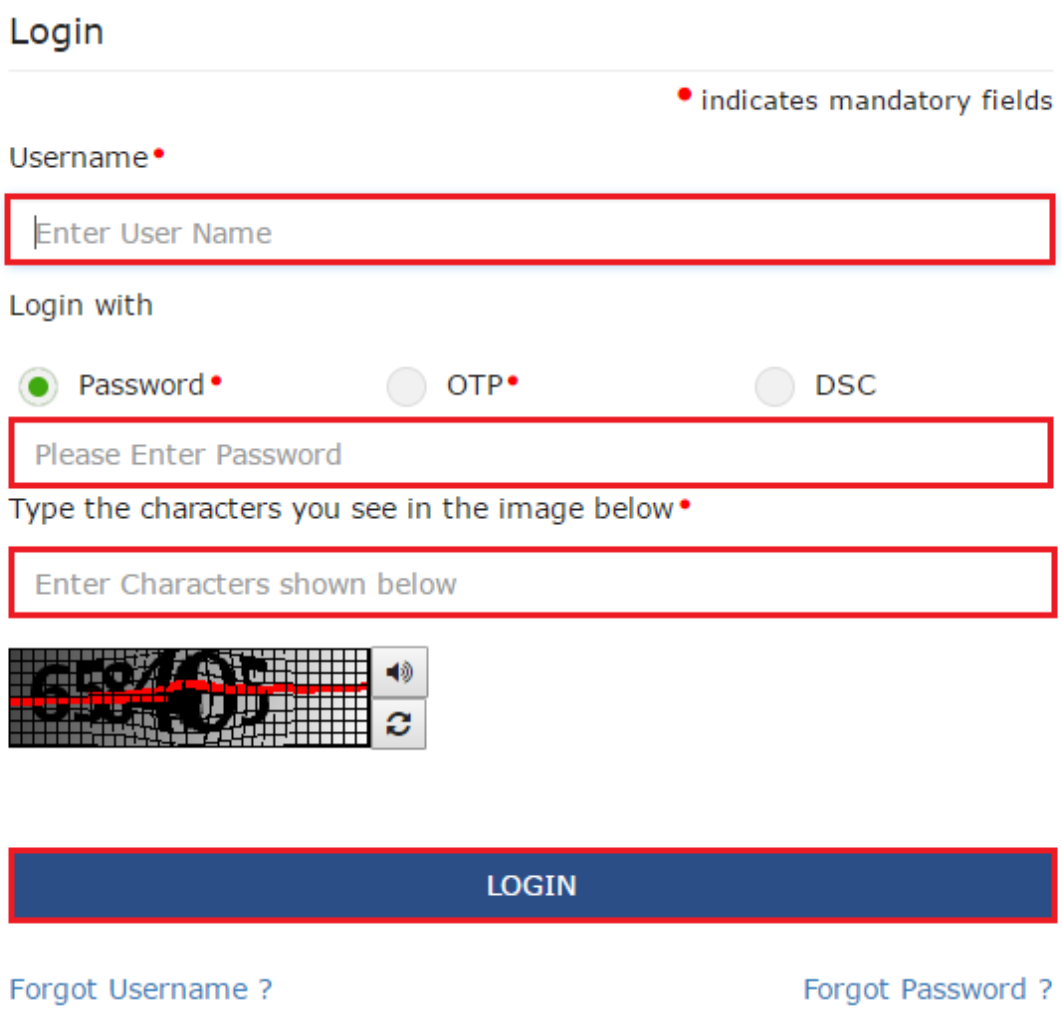
I have my username and password created. How do I log in to the GST Portal using my credentials?

To login to the GST Portal using valid credentials, as a Tax Official, perform following steps:

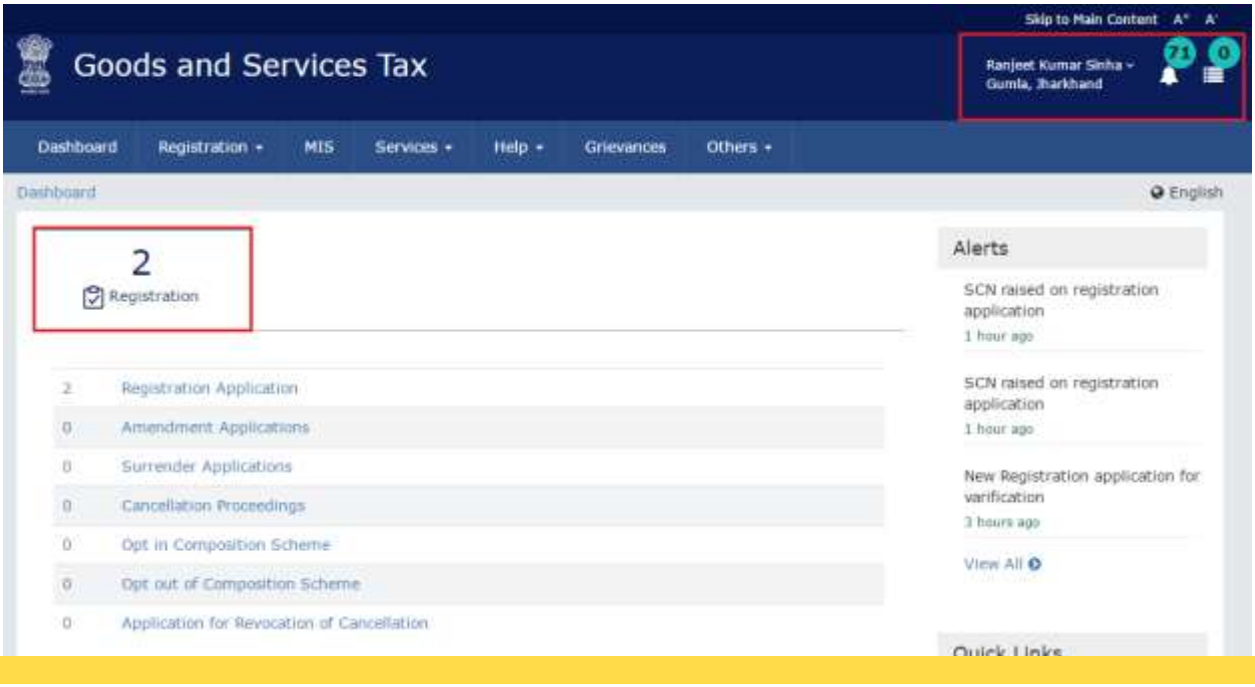
1. Access the GST Portal. The **GST Home page** is displayed.
2. Click the **Login** link given in top right-hand corner of the GST Home page. The **Login** page is displayed.
3. In the **Username** field, enter your username.
4. In the **Login with**, select the radio button for **Password** and enter the password.

Note: You can also login using DSC or OTP.

5. In the **Type the characters you see in the image below** field, type the captcha text displayed in the box.
6. Click the **LOGIN** button.



Your personalized **Dashboard** is displayed. You can access your work items from your Dashboard.


Skip to Main Content A- A+
Goods and Services Tax
Ranjeet Kumar Sinha
Gumla, Jharkhand
71
0
Dashboard
Registration
MIS
Services
Help
Grievances
Others
Dashboard
English
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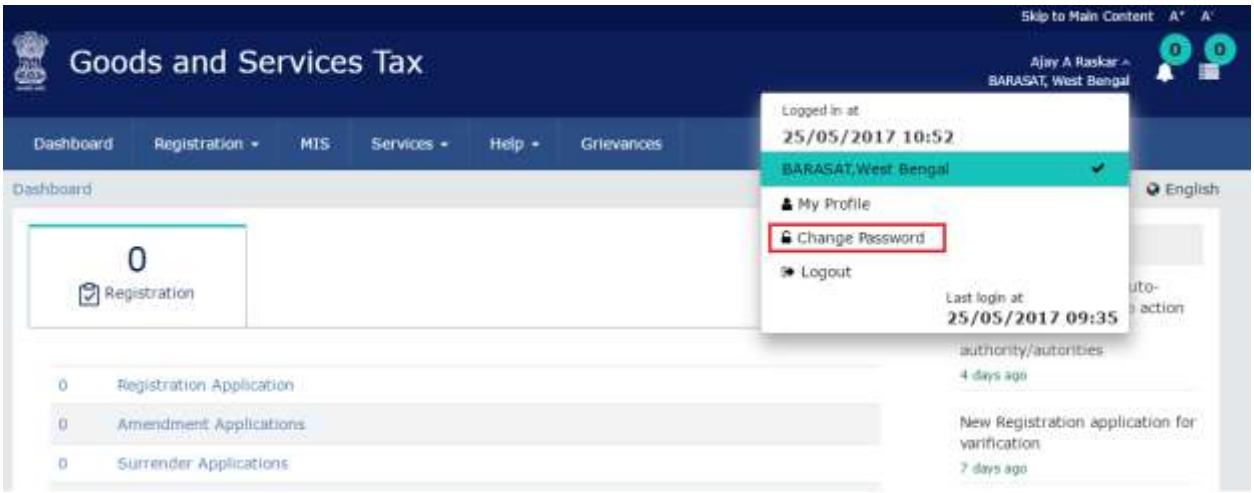
Registration
2 Registration Application
0 Amendment Applications
0 Surrender Applications
0 Cancellation Proceedings
0 Opt in Composition Scheme
0 Opt out of Composition Scheme
0 Application for Revocation of Cancellation
Alerts
SCN raised on registration application
1 hour ago
SCN raised on registration application
1 hour ago
New Registration application for varification
3 hours ago
View All
Quick Links

Change Password

I want to change my password. How do I change password in the GST Portal?

To change your password in the GST Portal, perform following steps:

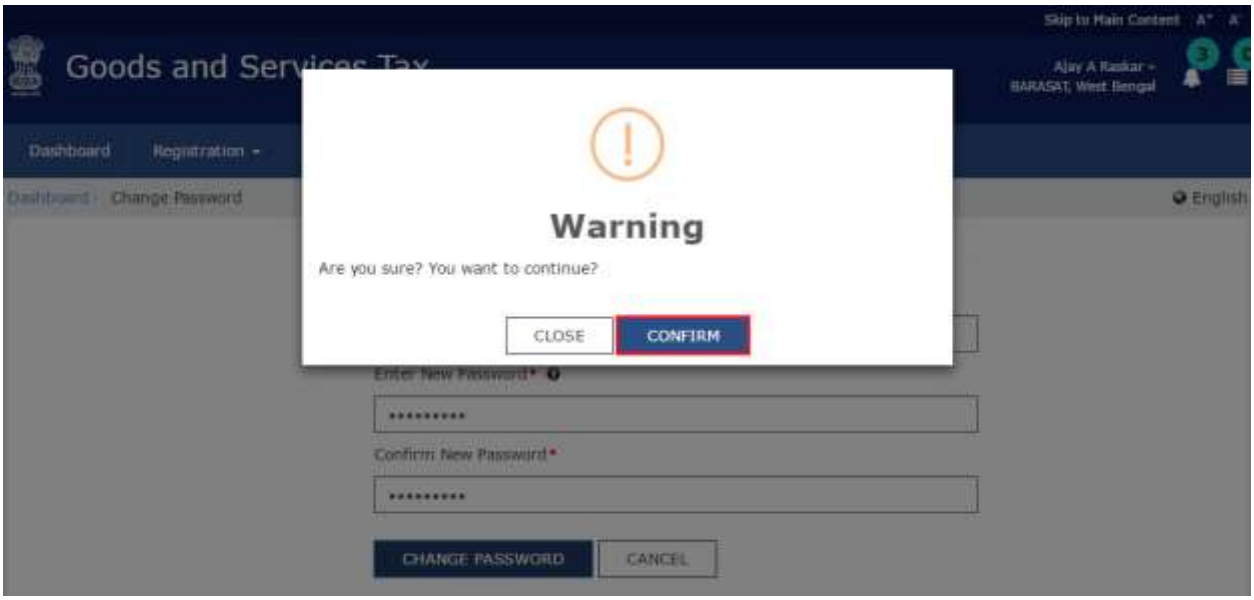
1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click on the **username** (your name) link on the top right-hand corner of the Dashboard.
4. From the drop-down list, click the **Change Password** option.



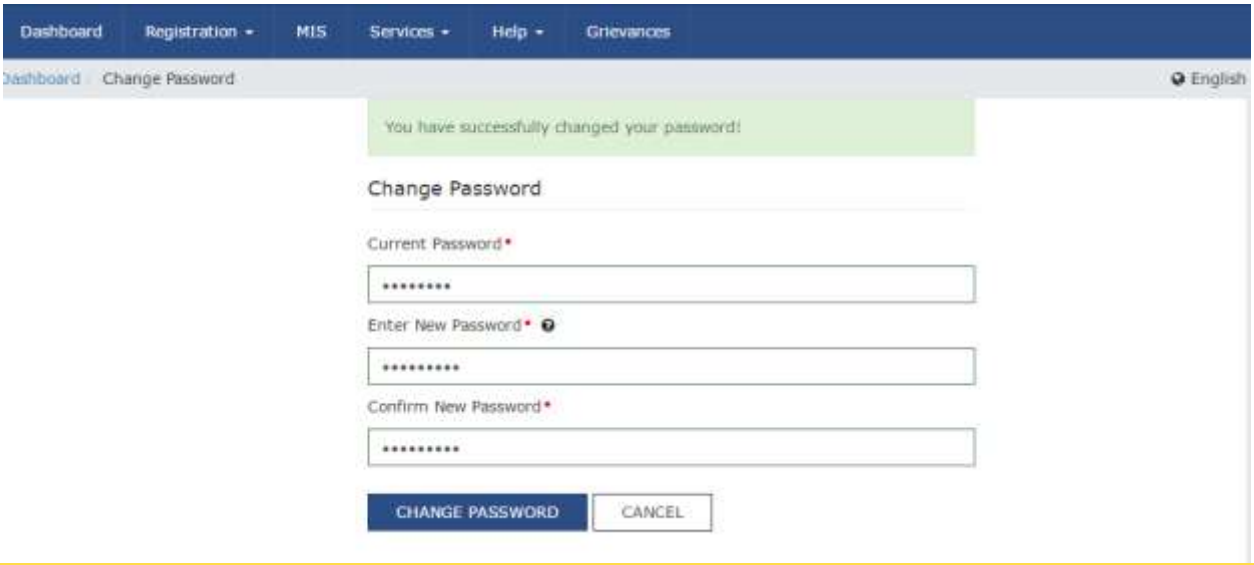
The **Change Password** page is displayed.

5. In the **Current Password** field, enter the password you used to log in to the GST Portal.
6. In the **Enter New Password** field, enter a password of your choice that you will be using from next time onwards
7. In the **Confirm New Password** field, reenter the new password.
8. Click the **CHANGE PASSWORD** button.

9. Click the **CONFIRM** button.



10. The message "**You have successfully changed your password!**" is displayed. You can login to the GST Portal using the new password from next time.

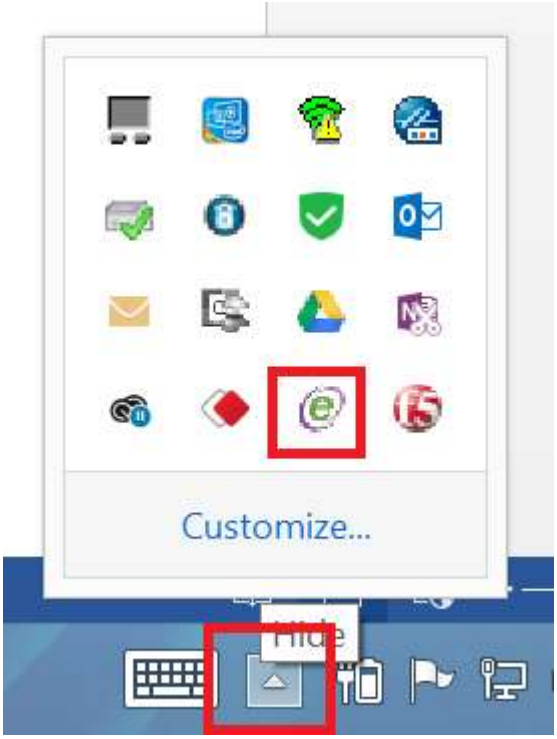

Dashboard
Registration
MIS
Services
Help
Grievances
Dashboard
Change Password
English
You have successfully changed your password!
Change Password
Current Password*
Enter New Password*
Confirm New Password*
CHANGE PASSWORD
CANCEL

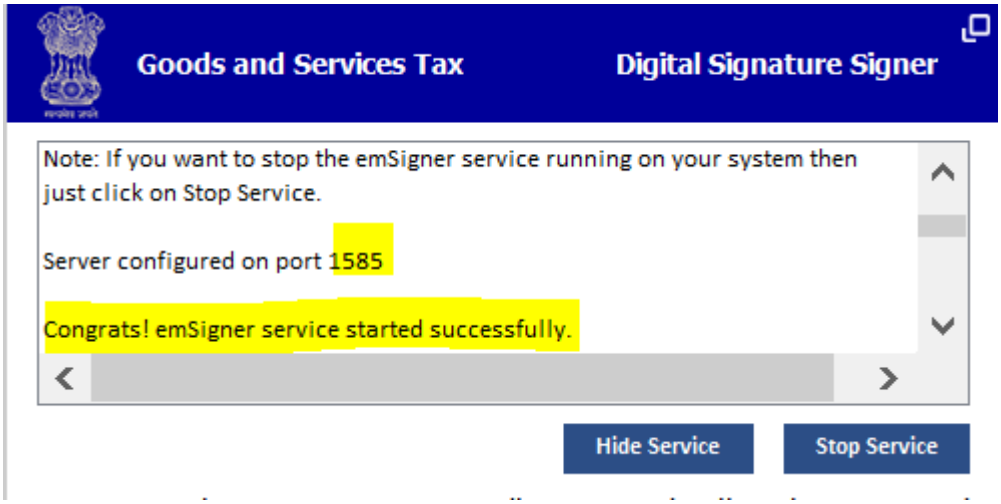
Register DSC

I need to digitally sign documents on the GST Portal for which I need to have a register my DSC. How do I register my DSC on the GST Portal?

Note:

1. Please ensure the following before installing the emSigner –
    a. Java Runtime Environment version 1.6 or above is installed on your machine
    b. You have administrative access of the local machine
2. Check and uninstall any previously installed version of emSigner
3. Download emSigner version 2.6 from the GST Portal and install it
4. Run newly installed emSigner version 2.6 as **Administrator**. A confirmation message for service started successfully is displayed.
5. Go to the task bar and double click on the emSigner icon to check if the emSigner is started successfully.

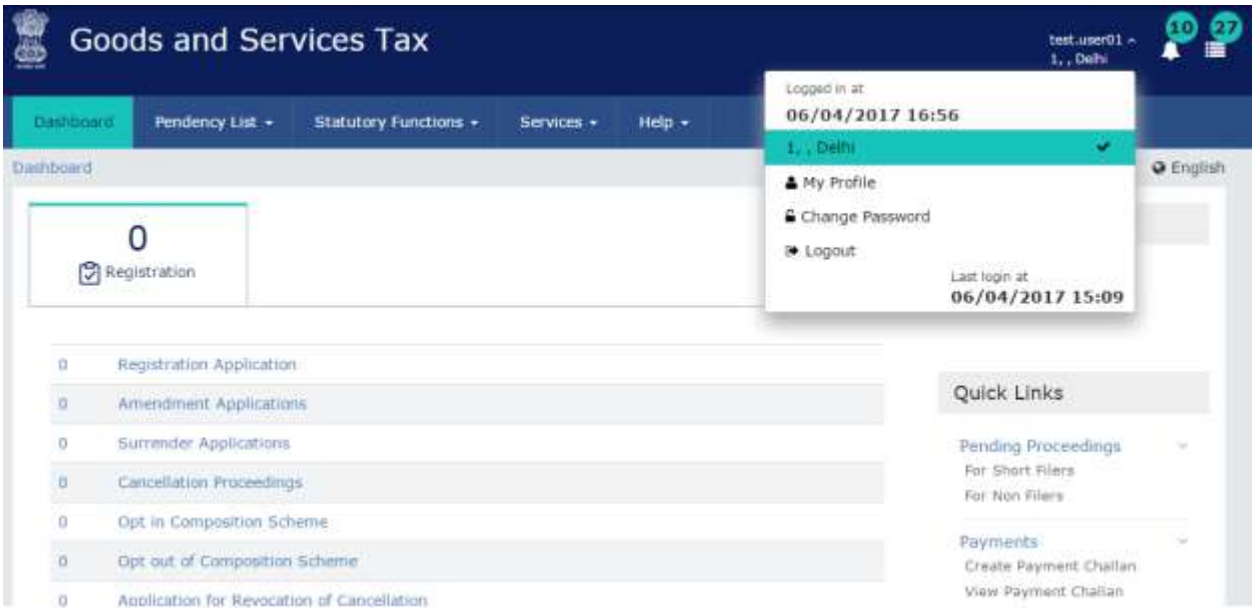




6. Please ensure the following before using the DSC device –
    a. PAN based DSC is being used – name/aadhar based DSC will not work
    b. PAN used for issuing the DSC is same as the PAN associated with the user's profile on the GST Portal – otherwise "mismatch" error will be displayed.
7. Plug-in the DSC device to be registered

To register your DSC allotted by the department (office) on the GST Portal, perform the following steps:

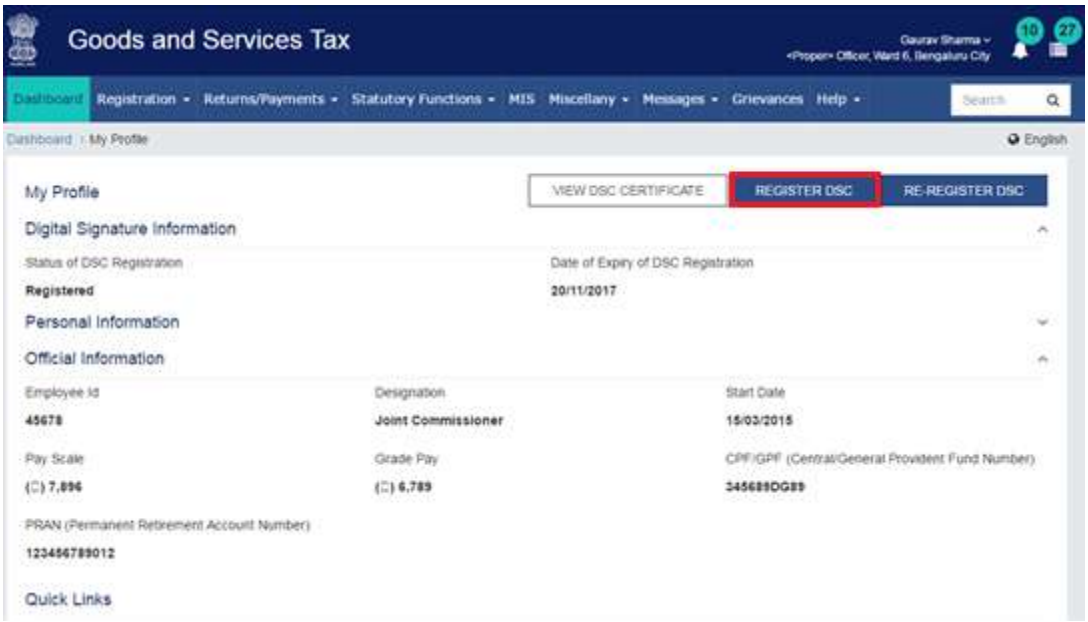
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click on the **username** (your name) link on the top right-hand corner of the Dashboard.
4. From the drop-down list, click the **My Profile** option.



The **My Profile** page is displayed.

5. Click the **REGISTER DSC** button.

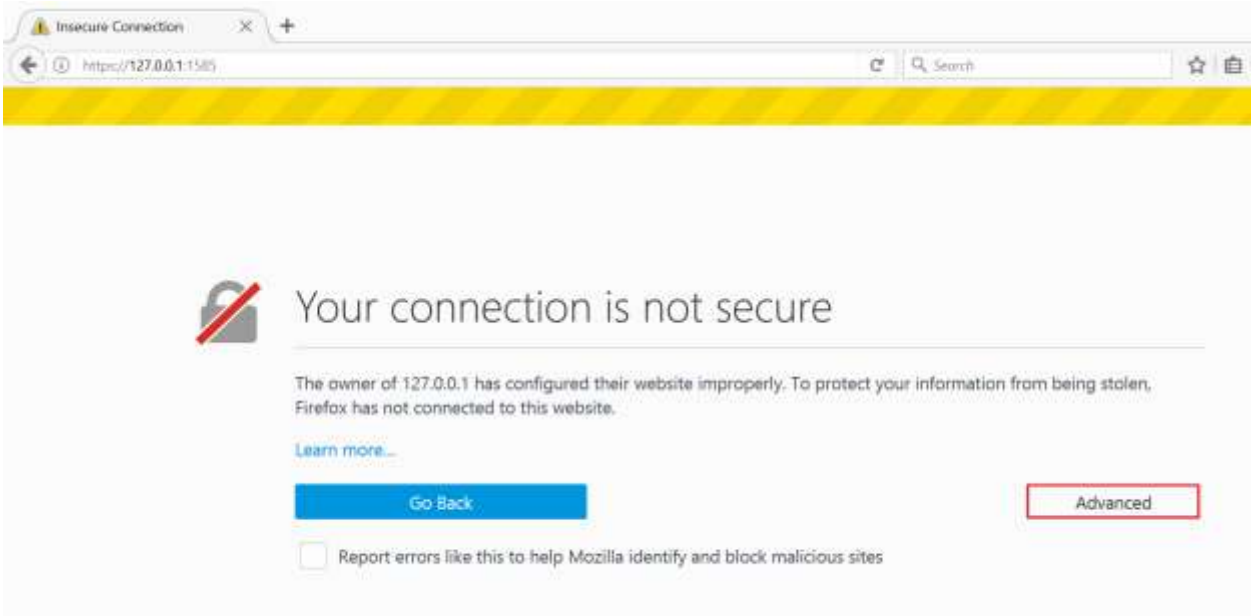
Note: The REGISTER DSC button will not be visible in case your DSC is already registered.



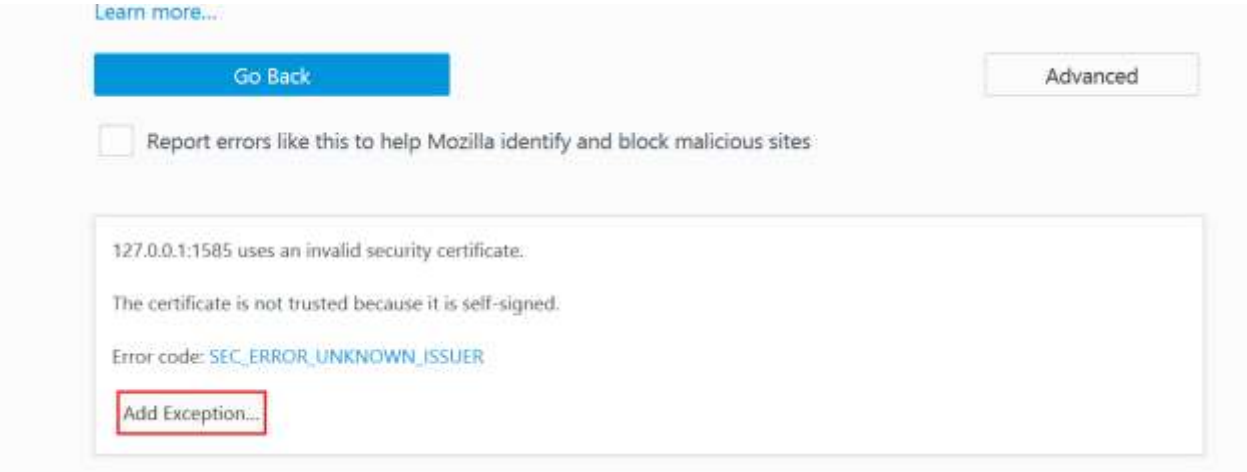
Note:

Run the following pre-checks before registering DSC if you are using Firefox browser.

a) Open the URL https://127.0.0.1:1585 in a new tab. A warning page is displayed. Click the **Advanced** button towards bottom right corner.

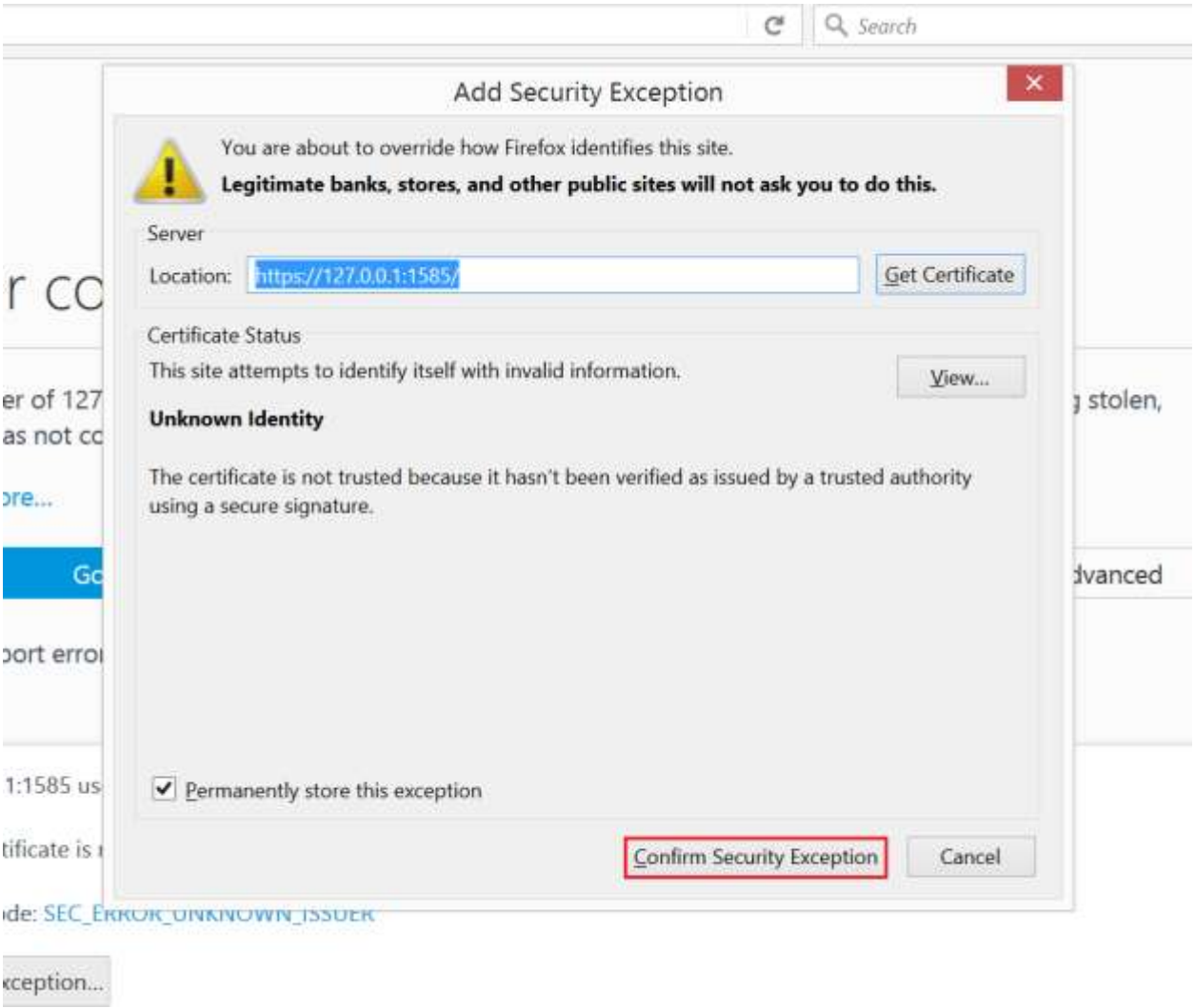


b) The browser prompts to add the security exception. Click the **Add Exception…** button at the bottom left corner.



c) A pop-up is displayed for confirmation on adding the certificate. Click the **Confirm Security Exception** button.

d) Return to the Register DSC page.



Notice that in the Selected PAN, your PAN is already selected to register for DSC. Confirm that the PAN shown on the page is same with which the DSC has been obtained.

6. Click the **REGISTER** button. This will initiate emSigner.

7. Select the certificate from the list. Click the **Sign** button.

8. Enter your PIN to validate the DSC.

The message “**Your DSC is registered.**” is displayed. The DSC is now registered successfully with GST Portal and is ready to use.

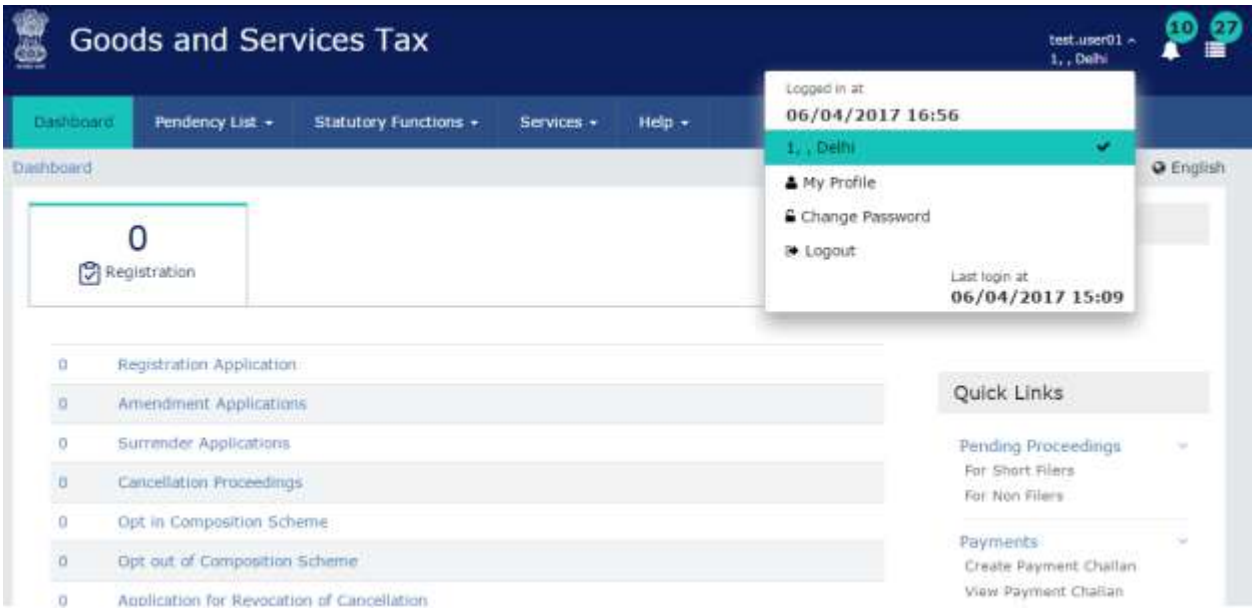
Note: In case, your PAN was updated after you registered DSC and does not match the record, in that case your DSC will become inactive and you will need to re-register DSC. The steps to re-register DSC are similar to register DSC.

Re-Register DSC

How do I Re-Register my DSC on the GST Portal?

To Re-Register your DSC, 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 on the **username** (your name) link on the top right-hand corner of the Dashboard.
4. From the drop-down list, click the **My Profile** option.



The **My Profile** page is displayed.

5. Click the **RE-REGISTER DSC** button.

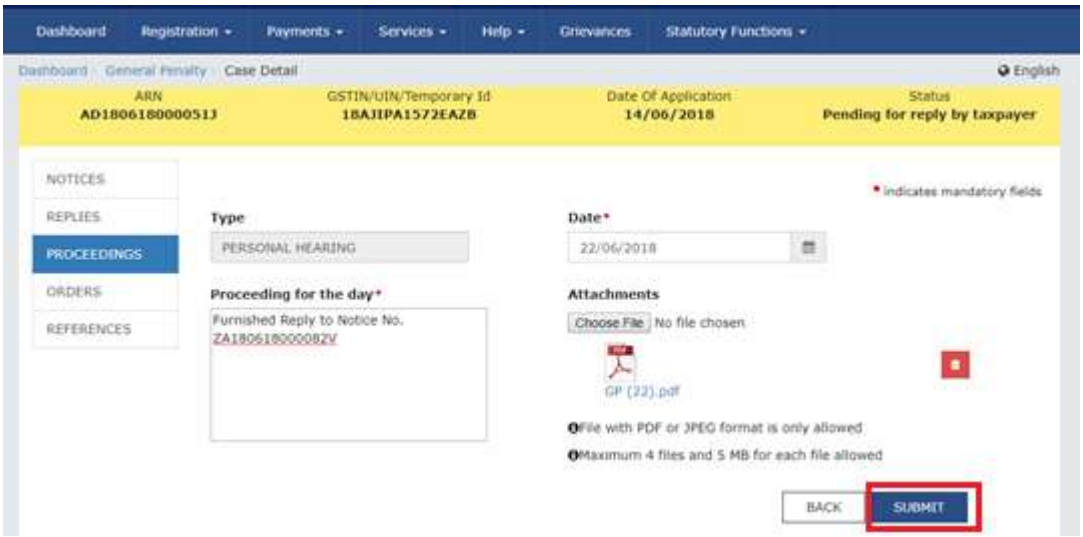
6. Click the **RE-REGISTER DSC** button.

6. Select the certificate. Click the **Sign** button. A confirmation message is displayed.

Troubleshoot Digital Signature Certificate (DSC) Issues

1. I am facing the error "Sorry! Digital Signature Certificate Missing Please plugin the token & click on process to proceed with signing". What should I do?

If you are facing the below error, ensure that the DSC is installed or token is plugged in your system.



Click the **OK** button and install the DSC or plug the token in your system.
Or if the DSC is still plugged in and you are facing the above issue, please follow the below mentioned steps:

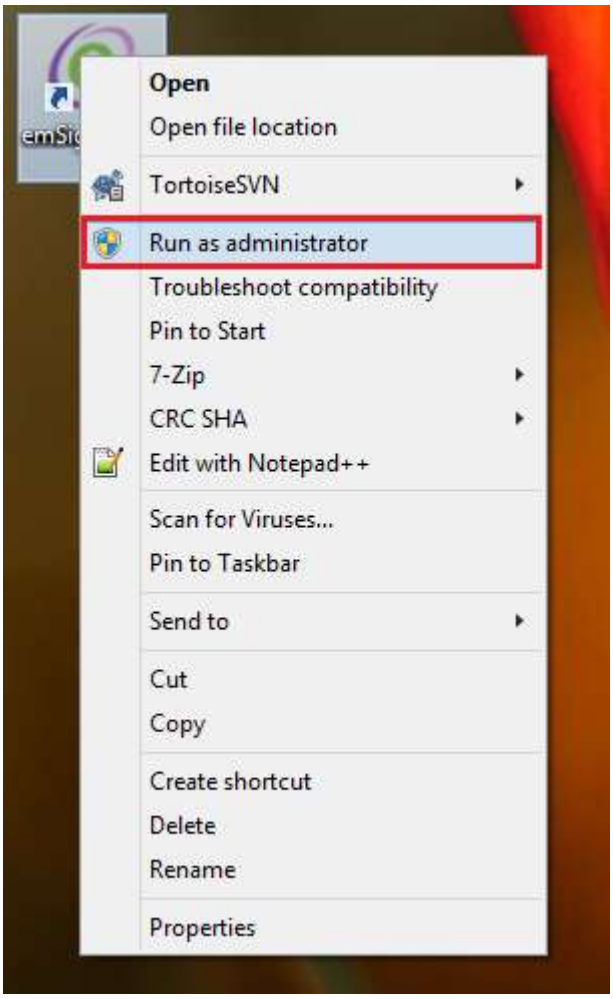
Uninstall the emSigner before installing any new emSigner. Always follow below instructions to check your DSC certificate.
Step 1- Go to **Internet Explorer** (press ALT-X)
Step 2- Go to **Internet options** > **Content** tab
Step 3- Click the **Certificates** button. Select your DSC certificate. Click the **View** button.
Step 4- Click the **Details** tab of your certificate. Scroll down and go to **Key Usage.**
It should be “Digital Signature, Non-Repudiation”.
If it is “Key Encipherment” please remove this Certificate from windows store.

2. I am facing the error "Failed to establish connection to the server. Kindly restart the Emsigner". What should I do?

If you are facing issues while registering or signing DSC on the GST Portal, check if the emSigner is started or not.

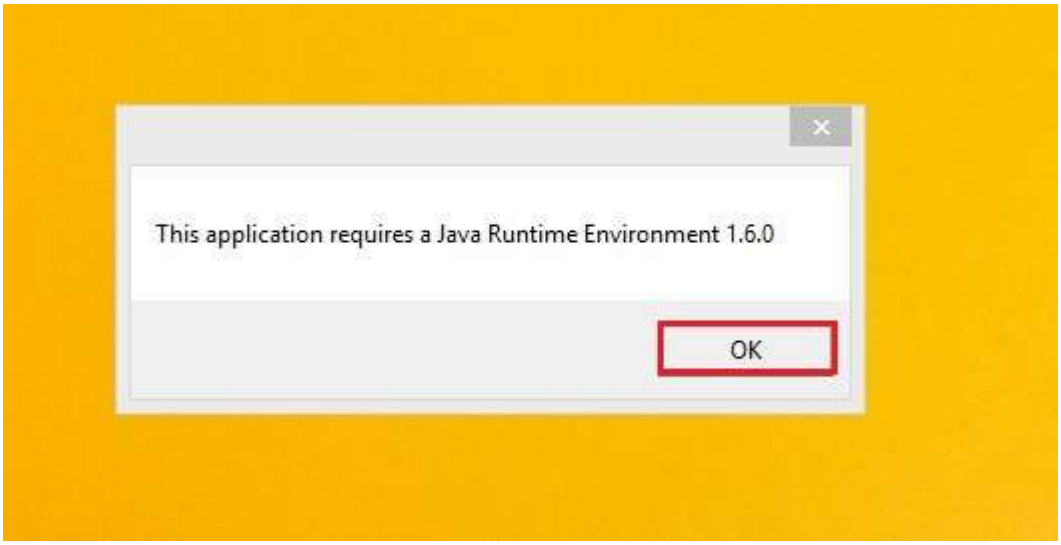
Resolution:

- emSigner server is started – Stop the server and start the emSigner server as '**Run as Administrator**'.
- emSigner server is not started – Start the emSigner server as '**Run as Administrator**'.

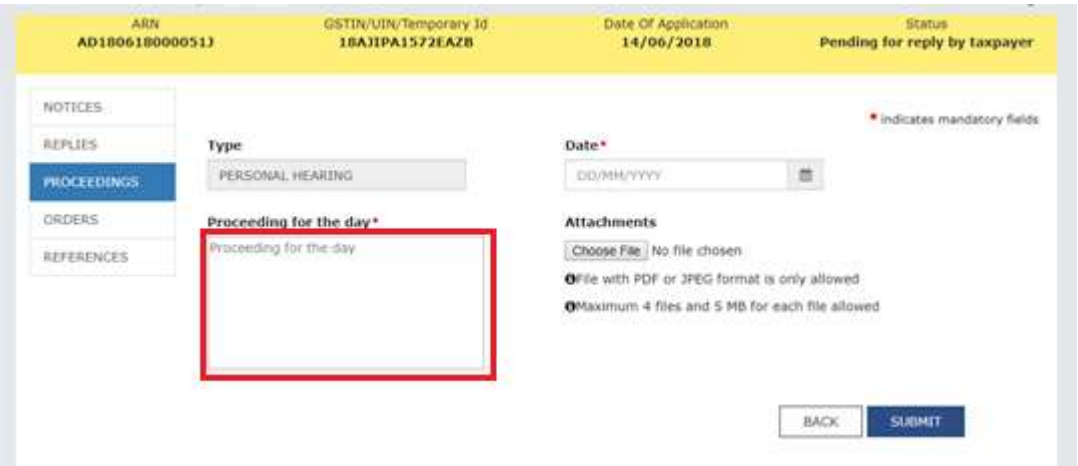


3. I am facing the error "This application requires a Java Runtime Environment 1.6.0". What should I do?

If you are facing the below error while starting the emSigner server, you need to install the java (jre) in your system.

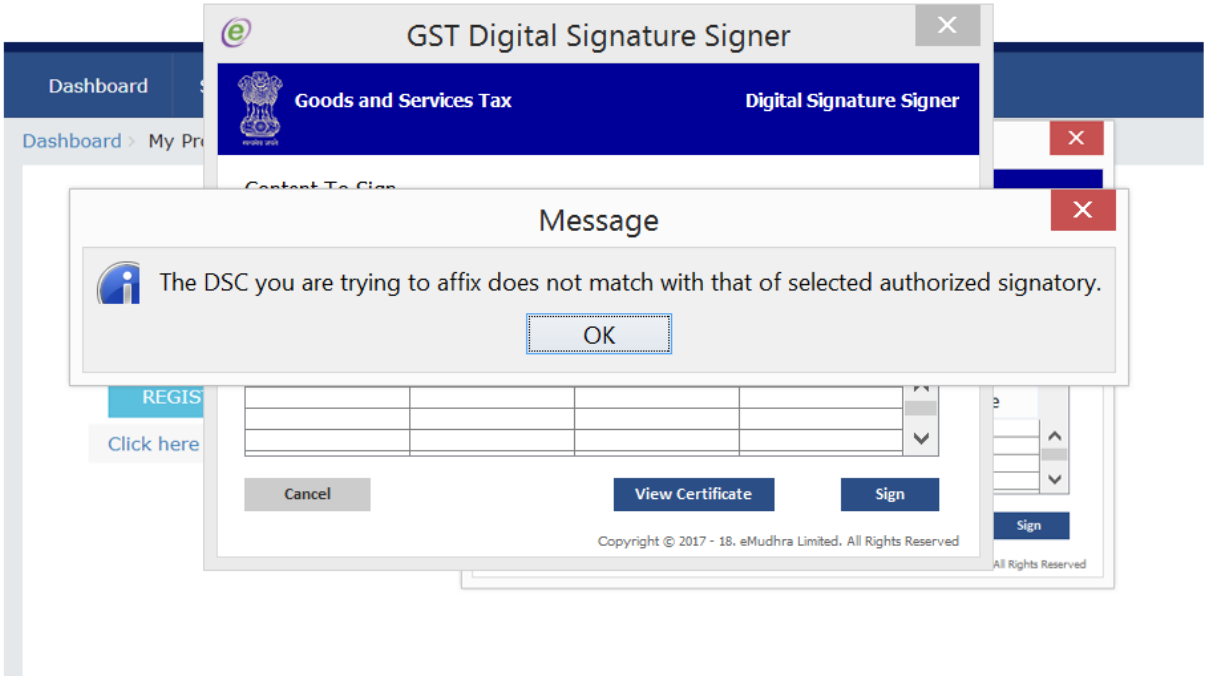


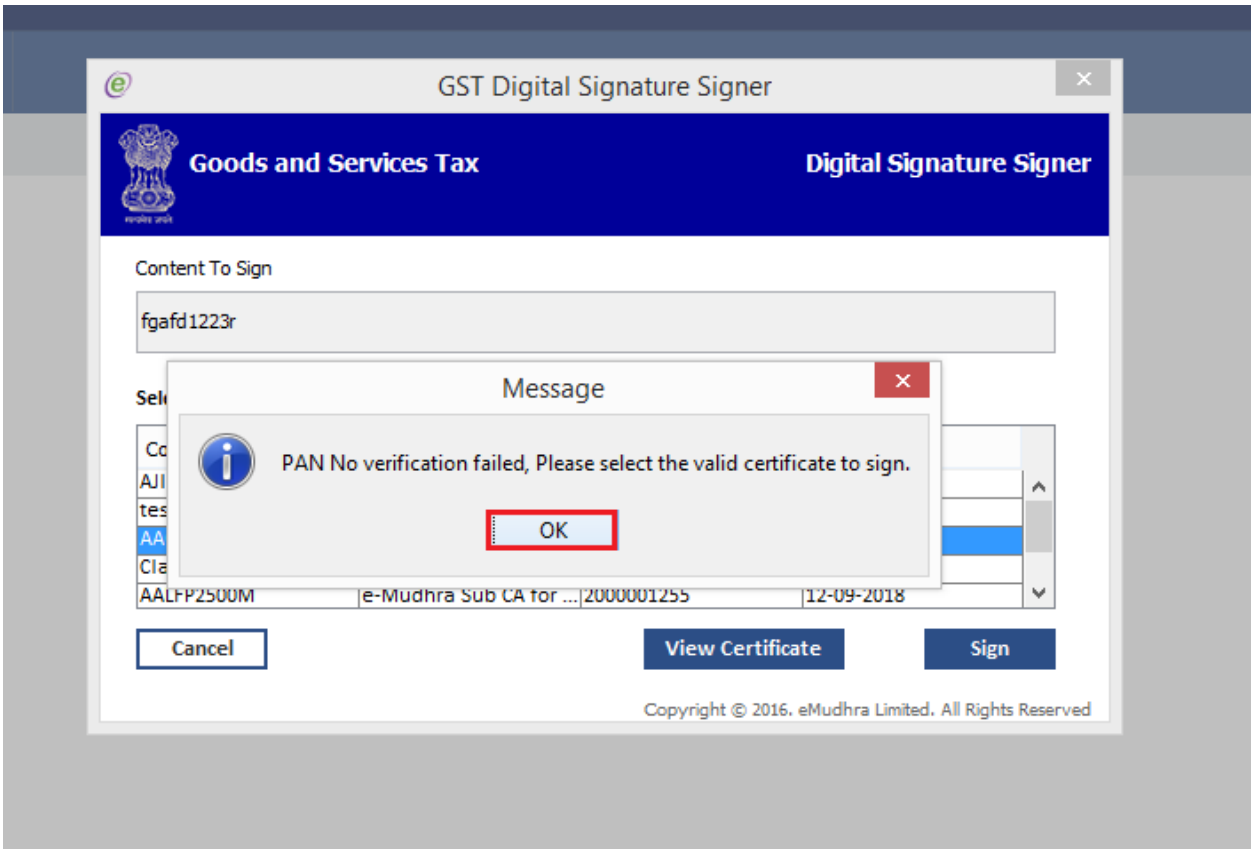
Click the **OK** button and you will be redirected to below screen where you can download and install the correct java version.



4. I am facing the error "PAN No verification failed, Please select the valid certificate to sign.". What should I do?

If you are facing the below error, you need to check the PAN details in the DSC. PAN associated with the user profile on GST Portal is not same as PAN used for obtaining the DSC.





Click the **OK** button and enter correct PAN details.
If this issue still persist, please check with your vendor team whether the serial no. of the DSC is PAN based or not.

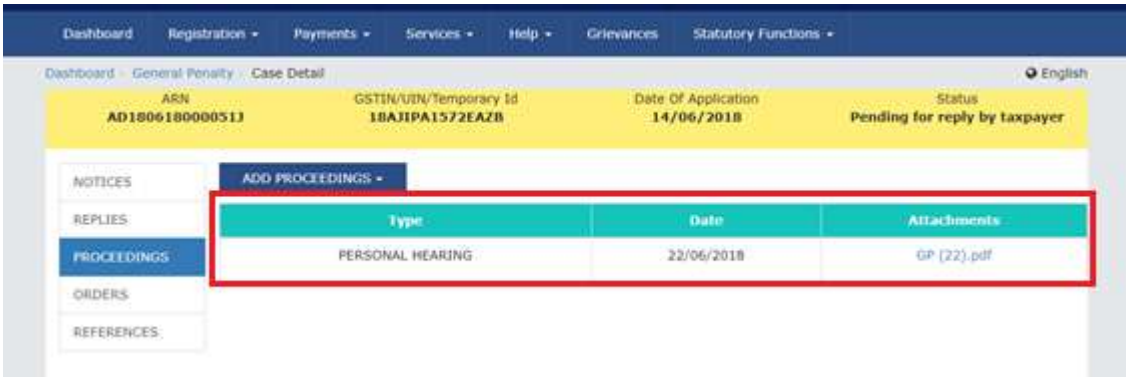
5. I am facing the error "Selected certificate is not a PAN based certificate, Please select the valid certificate to sign.". What should I do?

If you are facing the below error, you need to check the DSC. The DSC that you are trying to register is not PAN based.

Click the **OK** button. You need to procure a PAN based Class 2 or Class 3 DSC and then register the DSC at the GST Portal.

6. I am facing the error "The DSC you are trying to affix is not registered at the portal..". What should I do?

If you are facing the below error, ensure that the DSC is registered at the GST Portal.



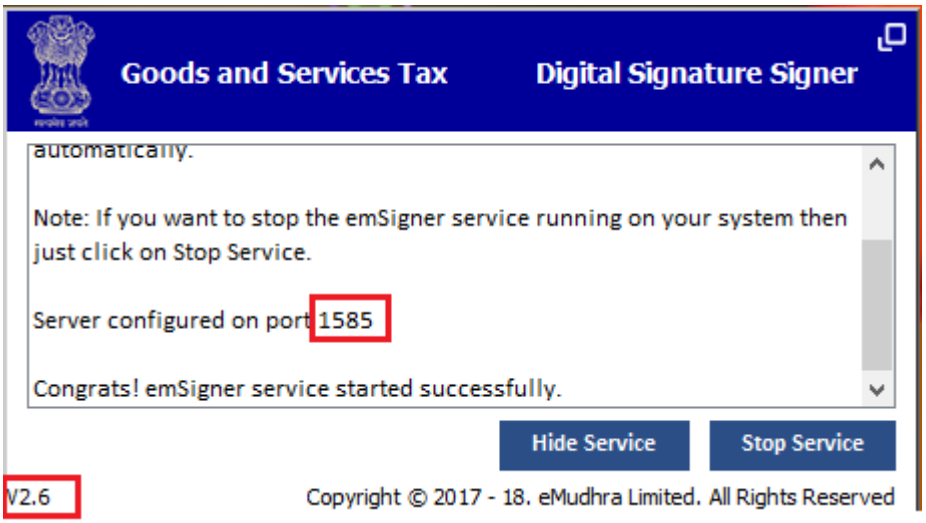
Navigate to **DashBoard** > **Register/Update DSC** tab and register the DSC at the GST Portal.

7. I am facing Issues while opening websocket in any browser. What should I do?

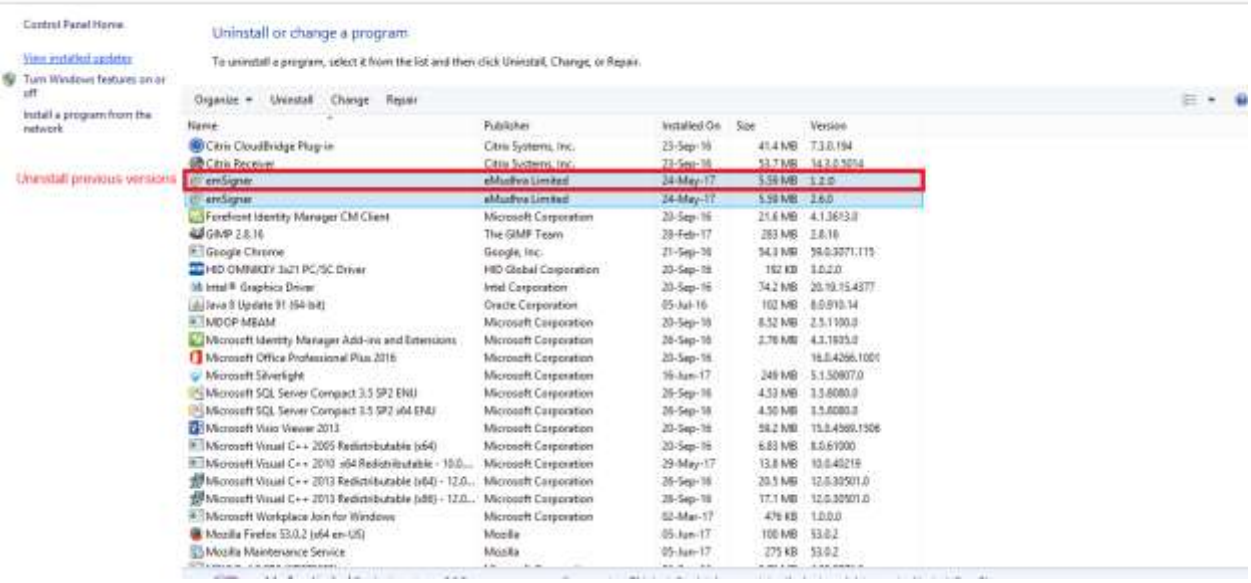
Note: Normally Firefox browser needs manual intervention in adding root certificate.

1. Add the url - https://127.0.0.1:portNo (port on which server is started Eg: https://127.0.0.1:1585). in browser address bar and press the **Enter** key.
2. You will be prompted to add the certificate to exception site list. Click the **Add Exception** button.

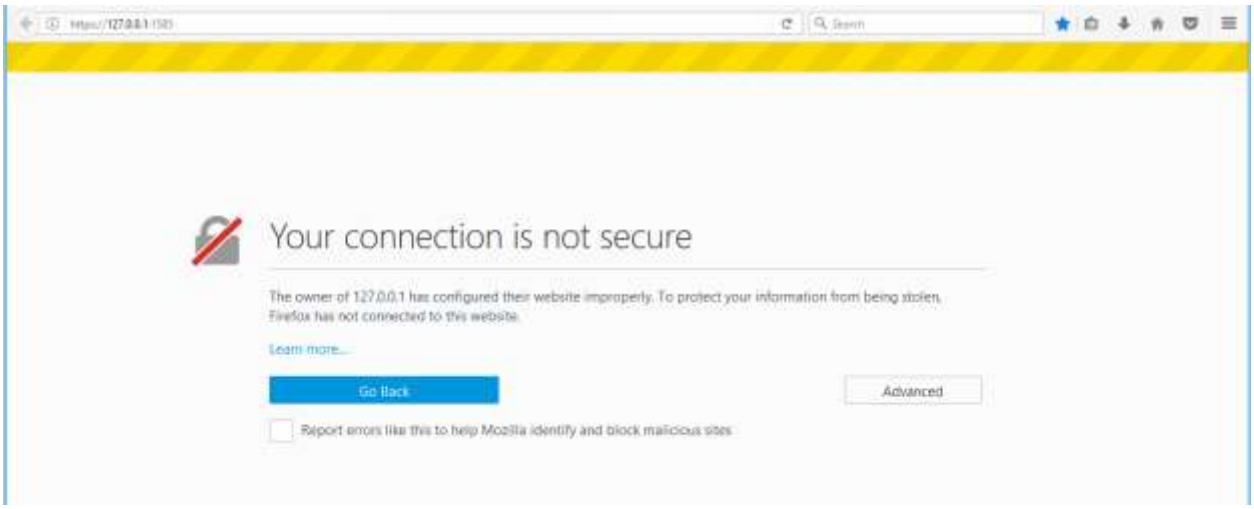
Check Port on which server is started. Ensure that the port number is matching with emSigner port description.



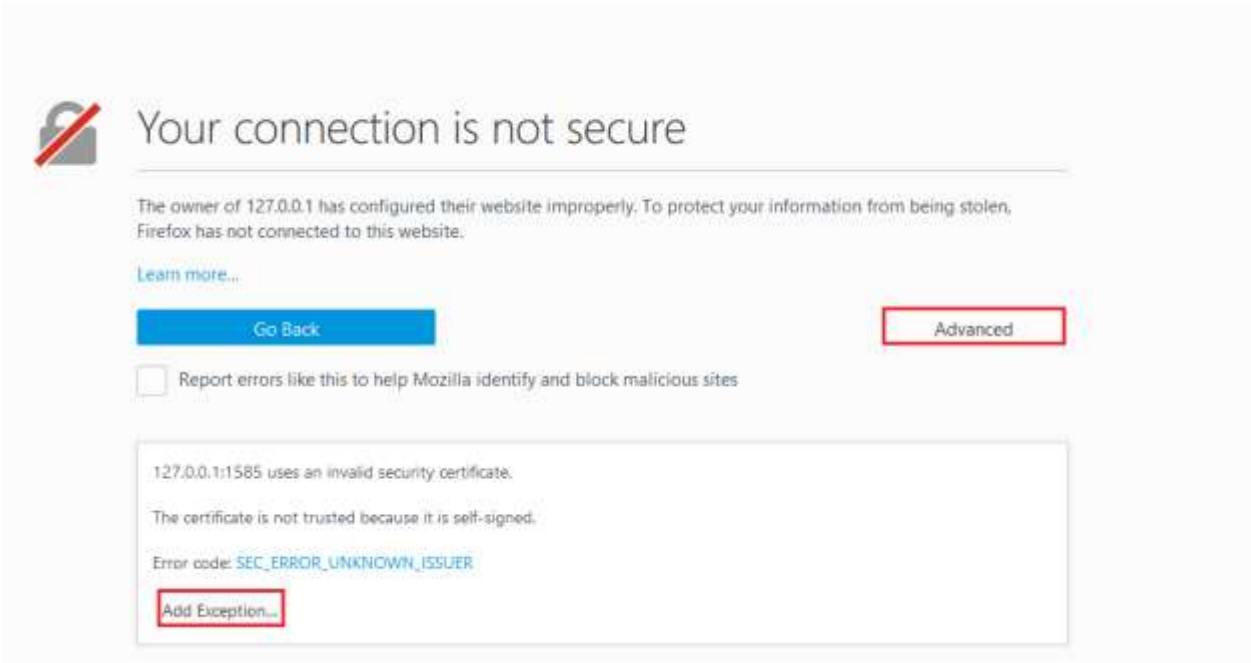
Note: Go to **Control Panel** > **Program and Features** to check the version of emSigner. In case the emSigner version is 1.2, you need to uninstall this version and install the emSigner v2.6.



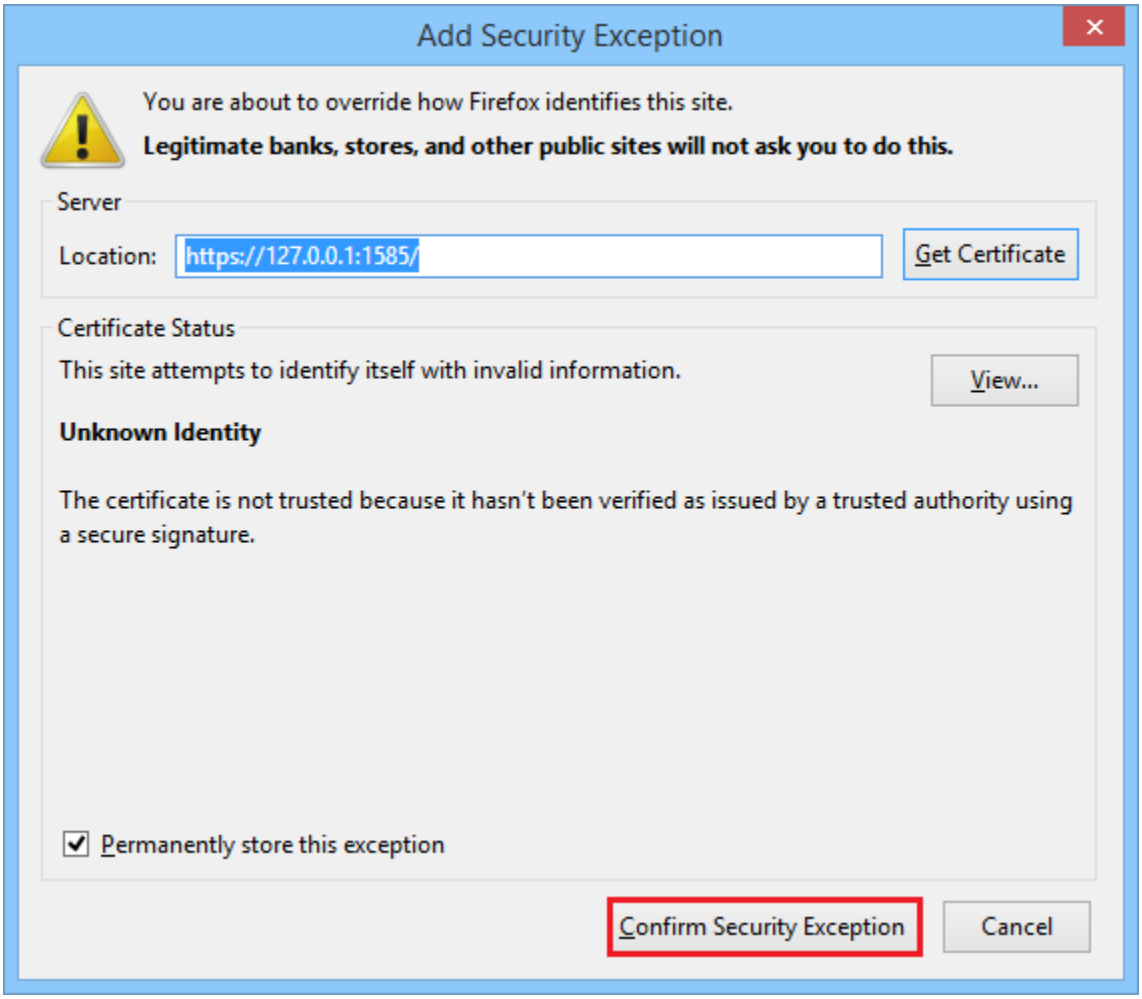
3. Type the url https://127.0.0.1:1585 in Mozilla Firefox browser.



4. Click the **Advanced** button.
5. Click the **Add Exception** button.



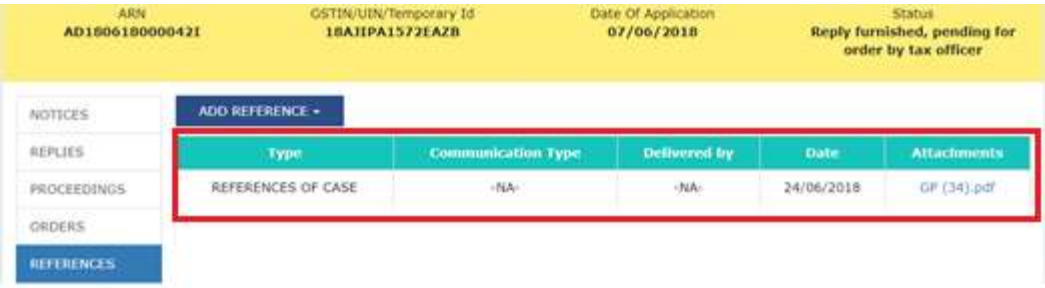
6. Click the **Confirm Security Exception** button.



8. I am facing the issue that the Websocket is not visible. What should I do?

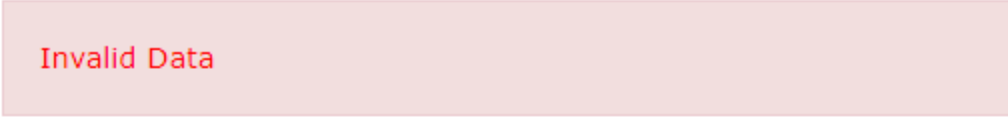
If you are facing the below error after clicking the PROCEED button or if the websocket is not visible, you need to start the emSigner.

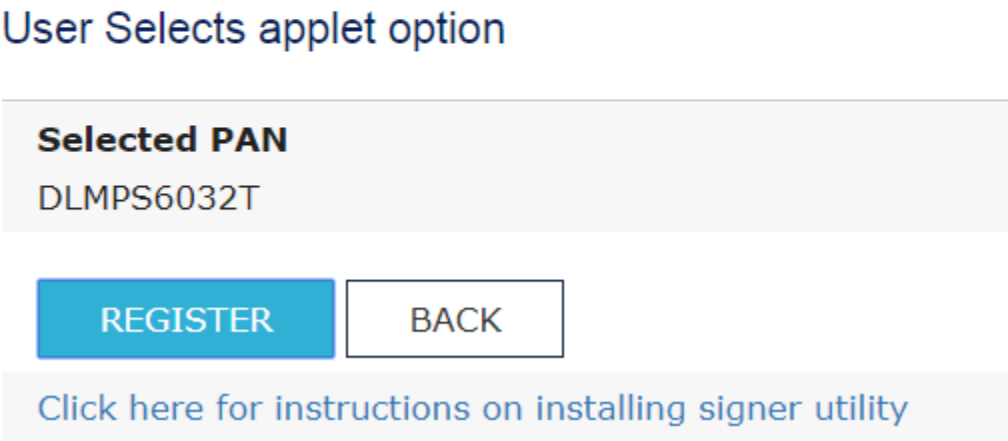
Click the emSigner icon in the taskbar. If websocket is already opened, it will be visible. Otherwise you need to restart the emSigner server.



9. I am facing the error "Invalid Data". What should I do?

If you are facing the below error, PAN might not have been picked correctly.

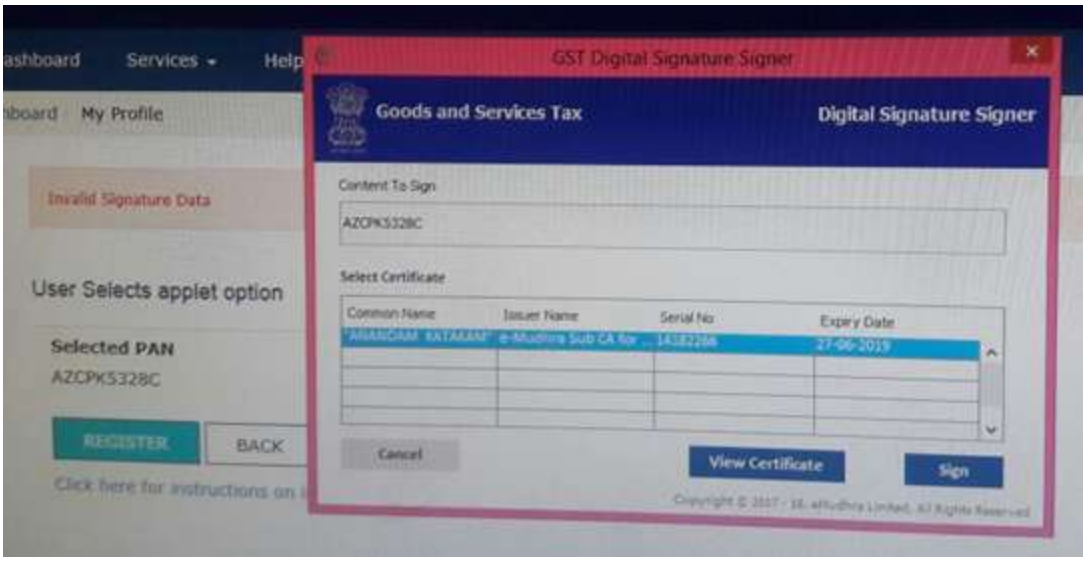




Please restart emSigner and try again.

10. I am facing the error "Invalid Signature Data". What should I do?

If you are facing the below error, Sign data is improper.



Please restart emSigner and try again.
If the DSC has been recently converted from name based to PAN based, please check with the DSC provider if the conversion is correctly done. It is best to have the DSC reissued.
There are some vendor specific requirements that will have to be taken care before using DSC device with GST Portal. For example, “ePass2003” DSC requires user to first login to their utility each time device is plugged in. Please refer to the user manual of the provider for any such requirements.

11. I am facing the error "Undefined". What should I do?

If you are facing the below error, there is some issue with emSigner.

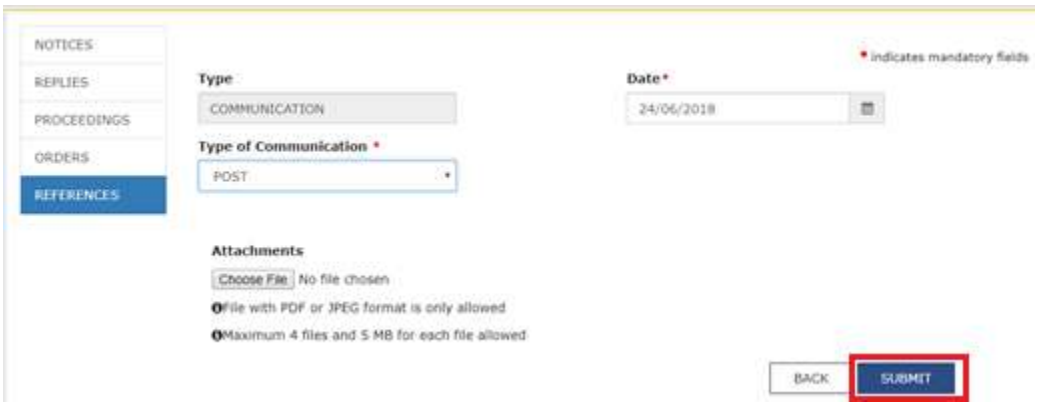
Please cancel and restart the emsigner as administrator. Go back to **Dashboard** and navigate to **Register DSC** page from profile option and try again.

12. How can I install the Web Socket Installer on MAC?

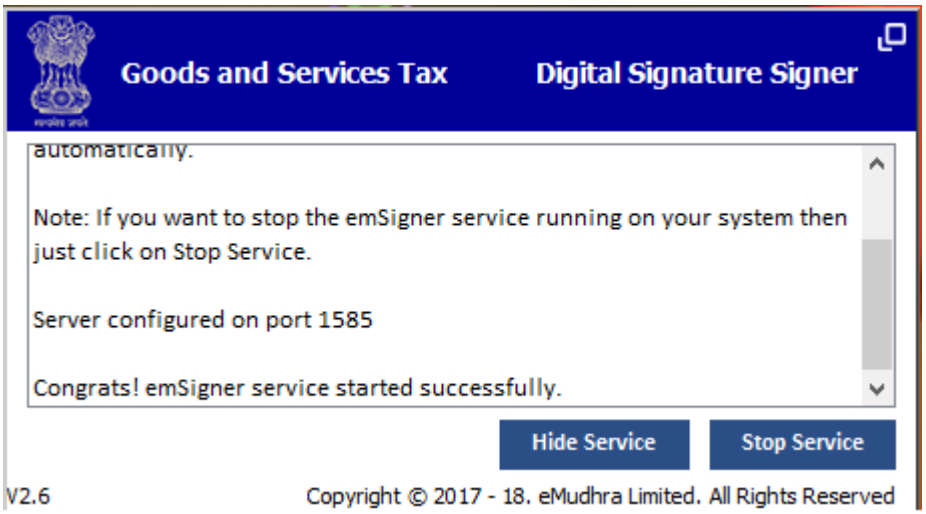
1. Download Web Socket installer for Macintosh OS
2. Unzip the downloaded folder.
3. Open shellscript and navigate to the downloaded folder
4. Execute ./startserver.sh command

```
.krishnans-MacBook-Air:emsigner-v1.2 SrikrishnanShankar$
.krishnans-MacBook-Air:emsigner-v1.2 SrikrishnanShankar$
.krishnans-MacBook-Air:emsigner-v1.2 SrikrishnanShankar$
.krishnans-MacBook-Air:emsigner-v1.2 SrikrishnanShankar$ ./startserver.sh
```

5. If emSigner is started successfully, below message is displayed. Click the **OK** button.



6. In task bar, emSigner icon will be created and you can can see the status of the emSigner server.



Note:

Uninstall the emSigner before installing any new emSigner. Always follow below instructions to check your DSC certificate.

Step 1- Go to **Internet Explorer** (press ALT-X)

Step 2- Go to **Internet options** > **Content** tab

Step 3- Click the **Certificates** button. Select your DSC certificate. Click the **View** button.

Step 4- Click the **Details** tab of your certificate. Scroll down and go to **Key Usage.**

It should be “Digital Signature, Non-Repudiation”.

If it is “Key Encipherment” please remove this Certificate from windows store.

13. How can I check if DSC and emSigner is working properly?

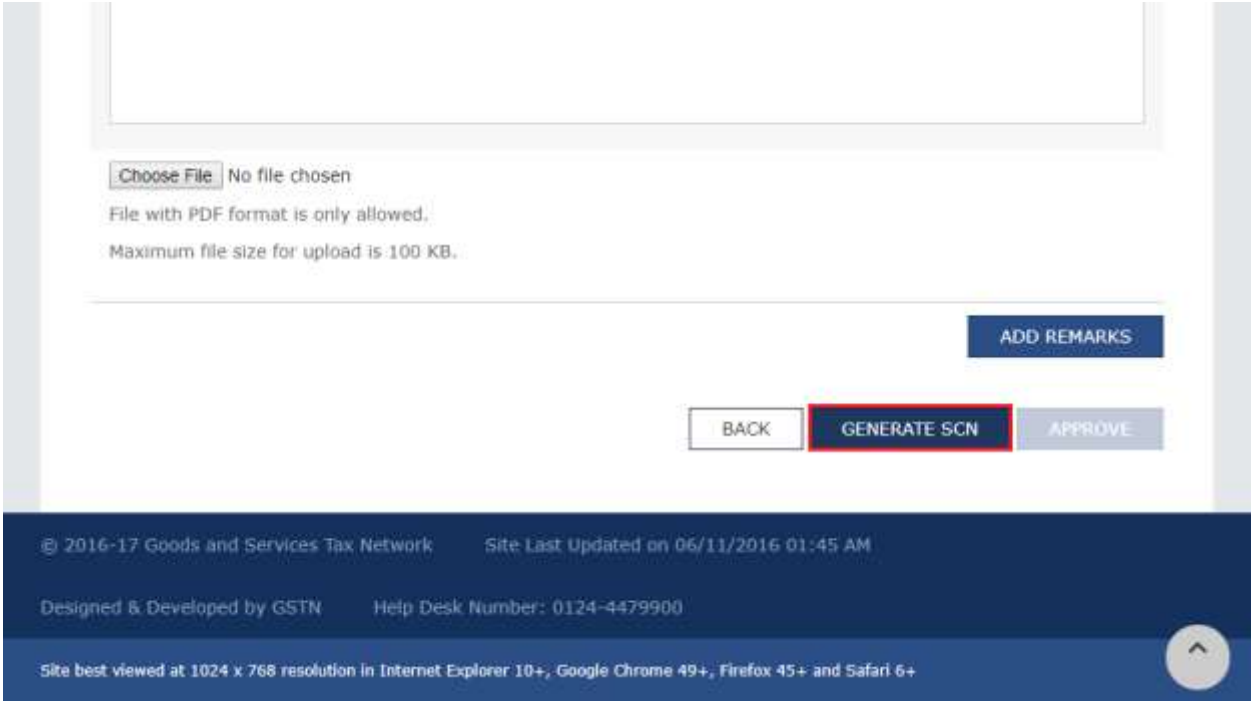
Performing the below steps will confirm the following independently of the GST Portal.

a. emSigner utility is running correctly

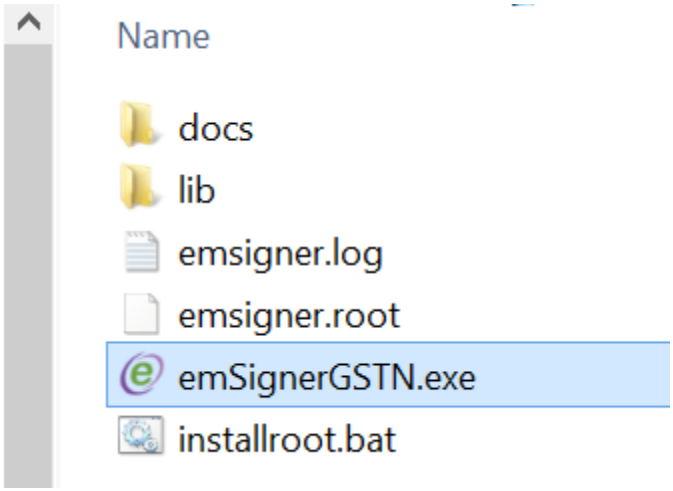
b. DSC being used is PAN based DSC

c. PAN used to issue the DSC is same as the PAN given in step#4

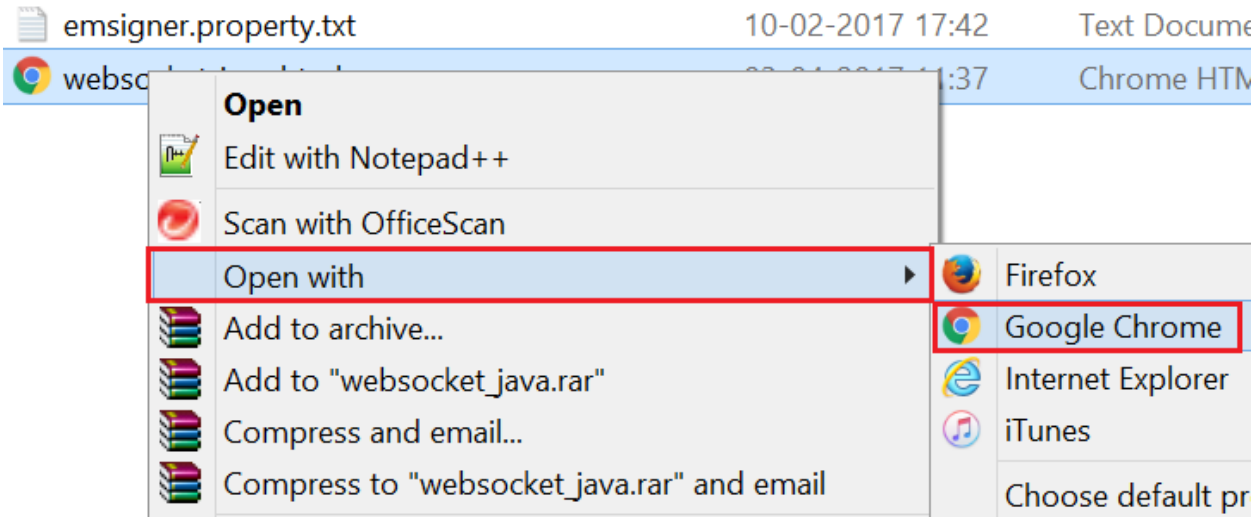
1. Right click on the emSigner icon and select the **Open file location** option.



This will open the file explorer as shown below.

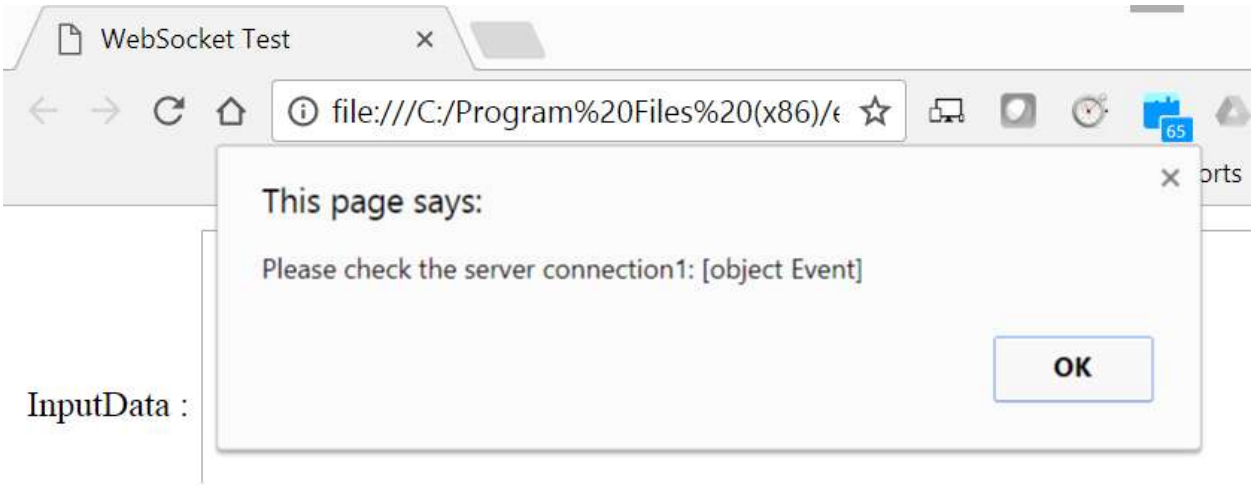


2. Navigate to the **docs** folder, right click on **websocket_java.html** and open in chrome browser.

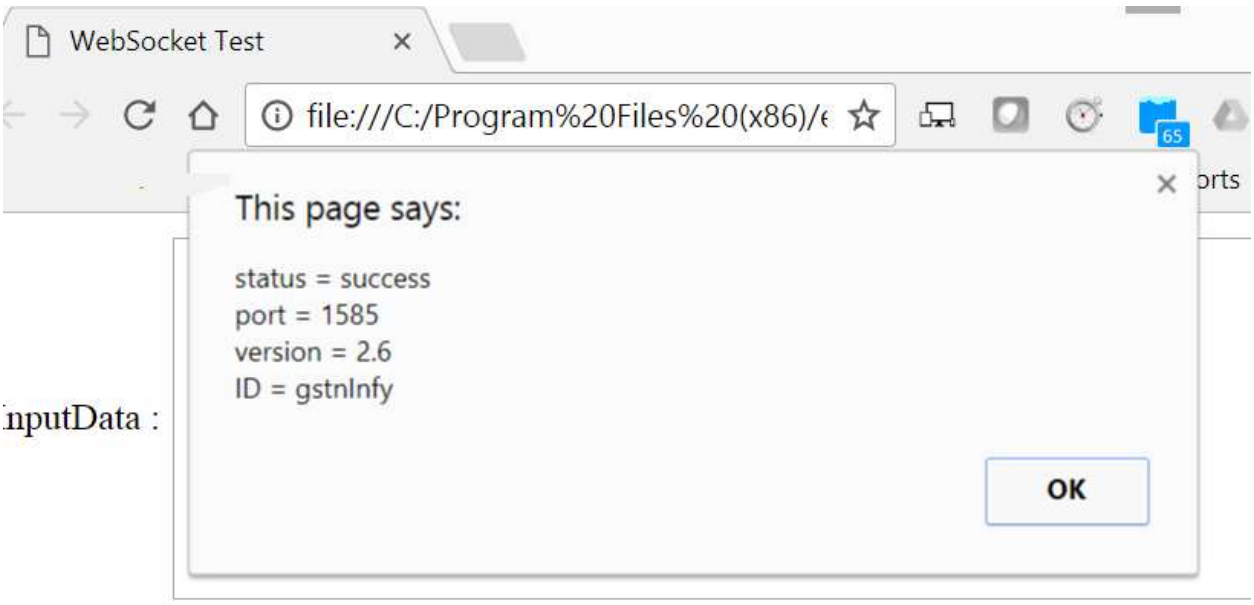


3. A page is displayed in chrome browser as shown below.

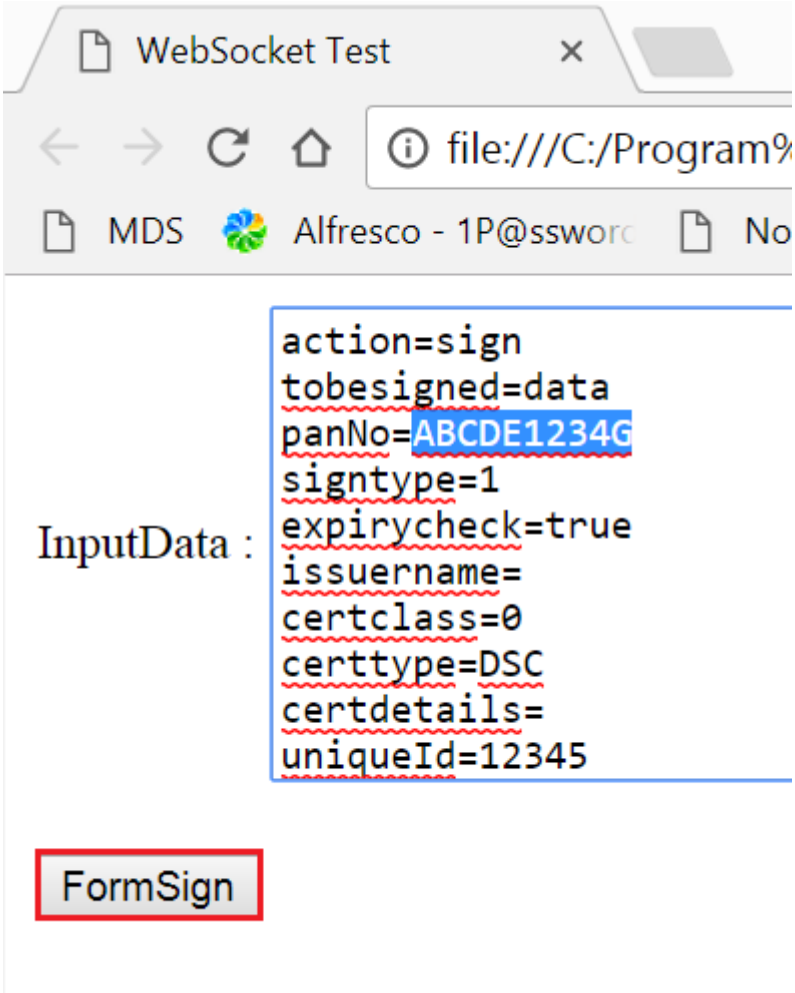
If there is a message displayed as shown below, then please check if emSigner utility is running. If it is running, exit and restart it as administrator. Repeat the steps again.



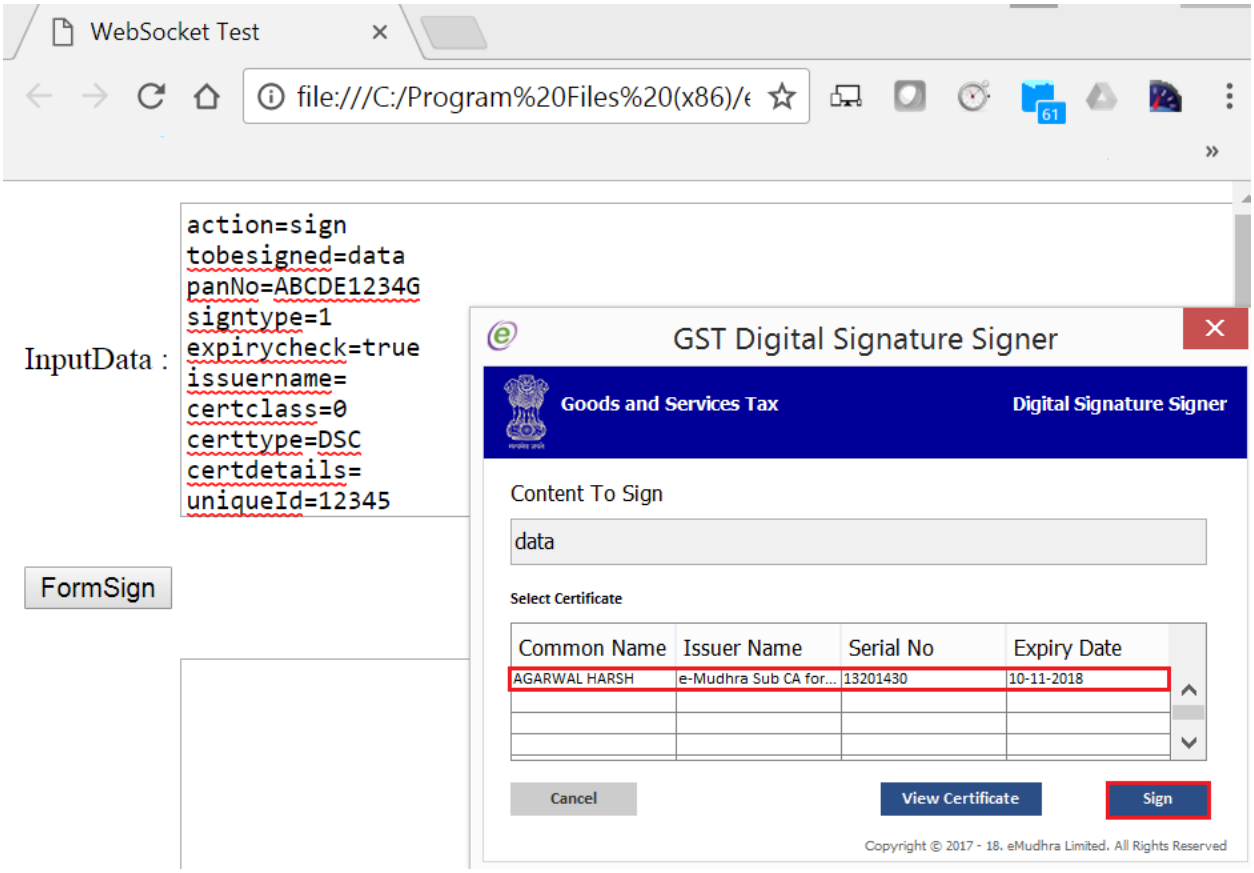
If emsigner is running properly, the below message will be displayed.



4. Copy the text from embedded text file and paste it in the first box on the page (replace highlighted text with PAN of the GST User who is trying to register DSC on GST Portal). Click the **FormSign** button



The emSigner certificate selection box is displayed.



5. Select the Certificate and click the **Sign** button.

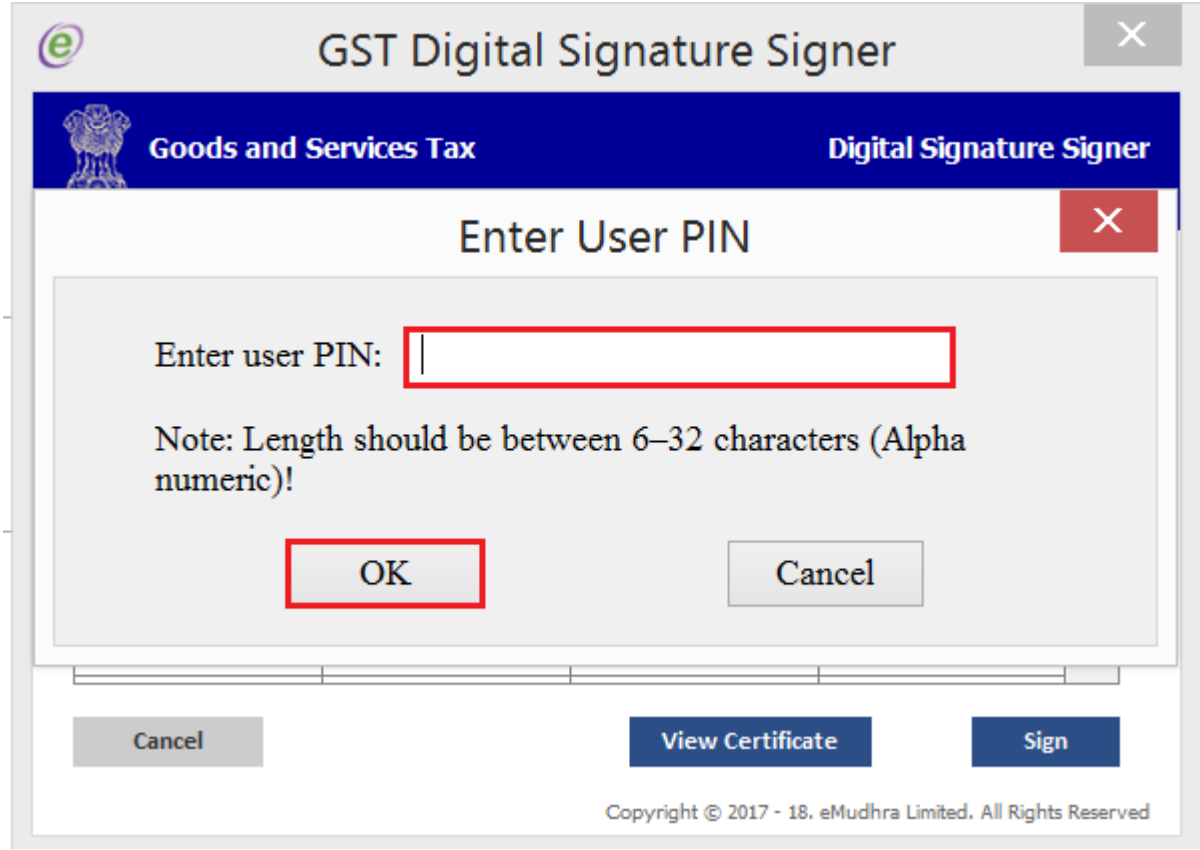
a. The below error indicates that either

   i. The DSC is not as the same PAN given in step #4, or

   ii. The DSC is not a PAN based DSC – Please contact your provider to confirm.

b. Else, the utility will prompt to enter the PIN.

c. Input the correct user PIN and click the **OK** button.



The message box as shown below should appear.

Tax Officials' Dashboard

Tax Officials' Dashboard

1 Provides a quick glance of work queue

2 Displayed information helps Tax Officials to organise their work items

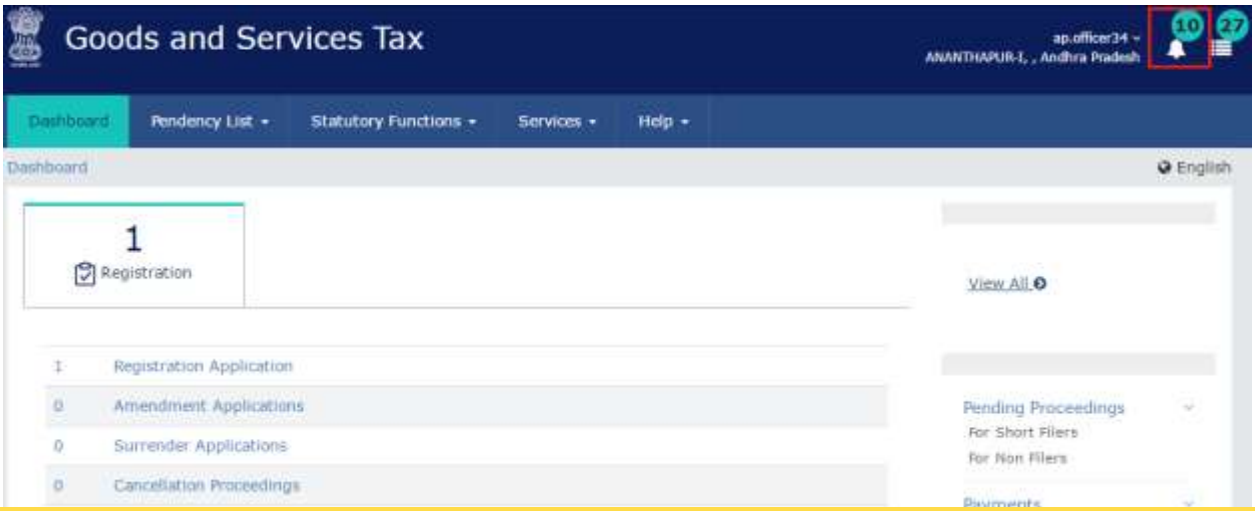
View Alerts

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.



DSC Registration

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.
4. 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.
3. 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.

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 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.

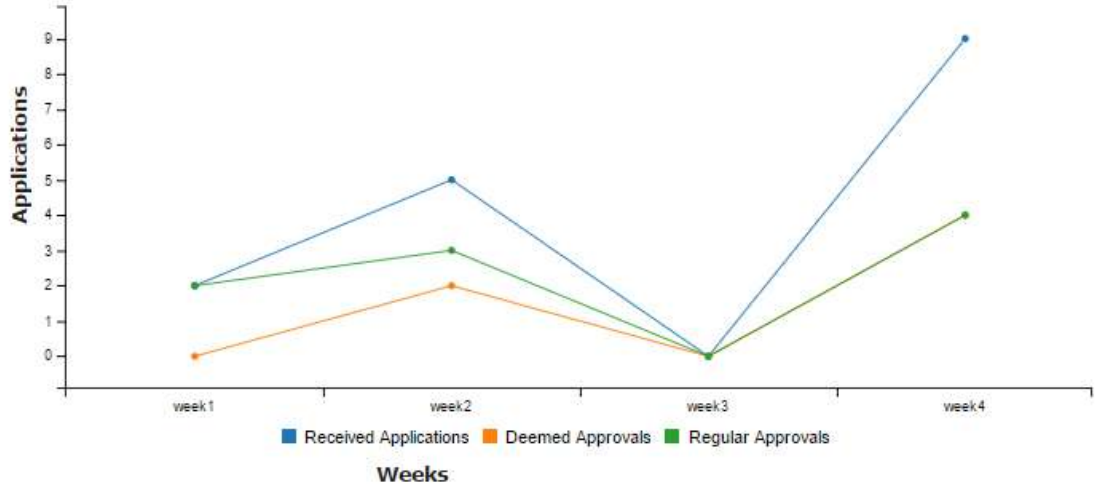
Registration Application

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



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.

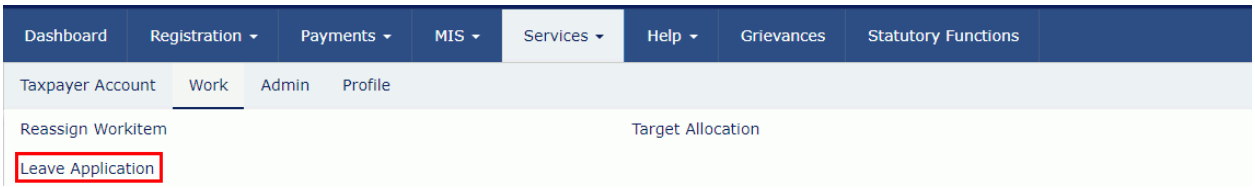
Leave Application Including Addition of Link Officer

A. Apply for leave
B. View Leave History
B. Revoke Leave Application
C. Modify Leave Application
D. Act on Pending Leave Application

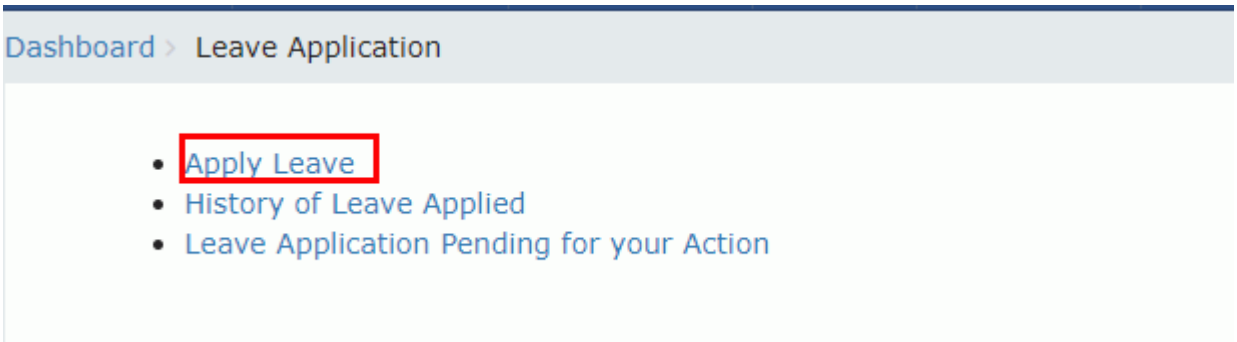
How can I apply for leave on the GST Portal?

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

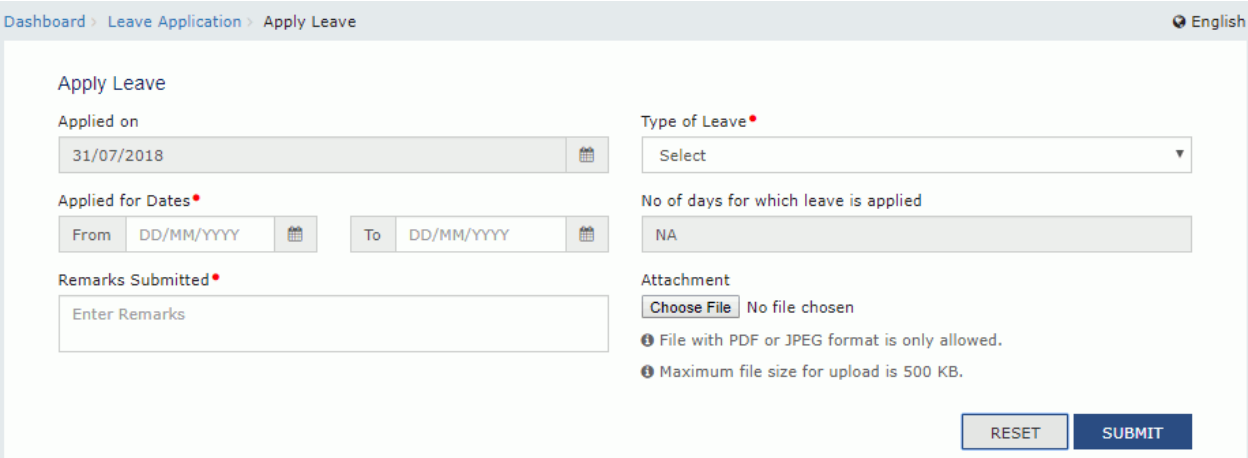
1. Access the GST Portal. The **GST Home page** is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Work > Leave Application**.



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



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

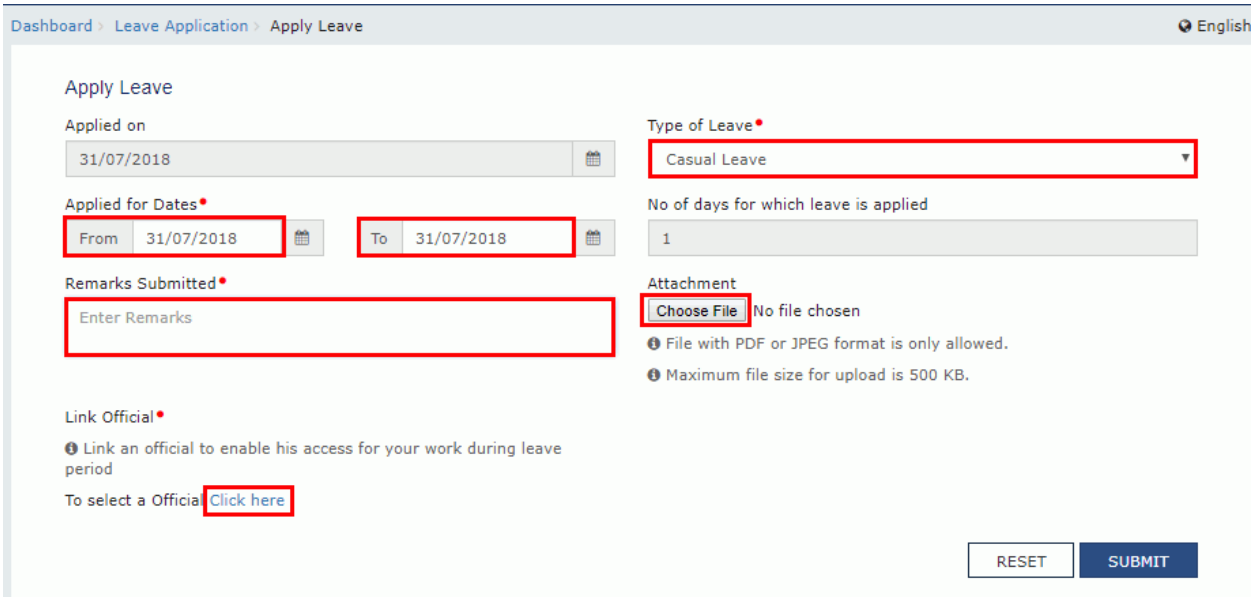


6. The Applied on date is selected by default for the date on which you are applying as today's date.
7. Select the **Type of Leave** from the drop-down list.

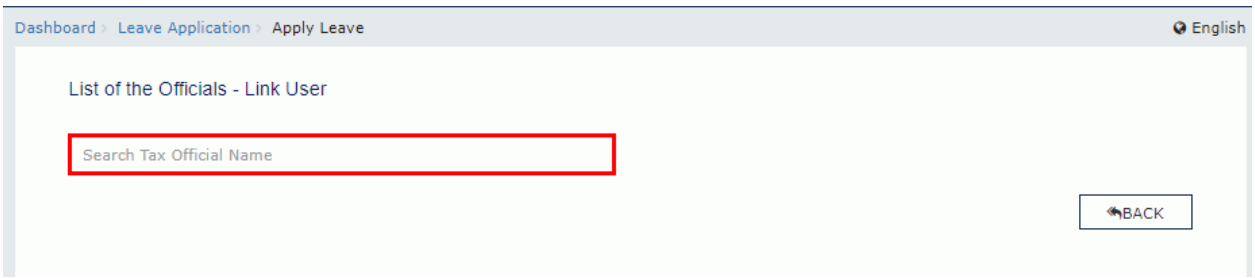
8. Select the **Applied for Dates** for which you want to apply for leaves using the calendar. Once you select the dates, Number is days for which leave us applied is auto-populated.
9. In the **Remarks Submitted** field, enter the remarks.
10. Click the **Choose File** button to upload any document.

Note: You can upload PDF or JPEG file format with maximum size of upload as 500 KB.

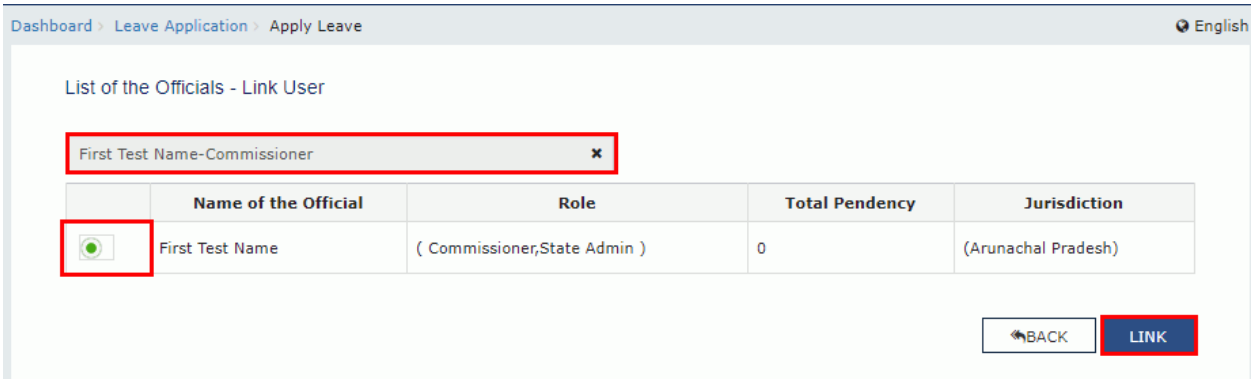
11. Select the **Click here** link to link an official to enable access for your work during leave period.



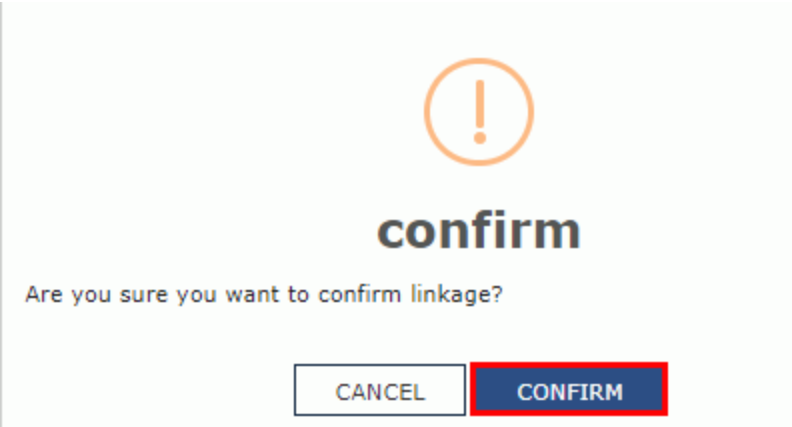
12. In the **Search Tax Official Name** field, enter the Name of the Tax Official to be linked.



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



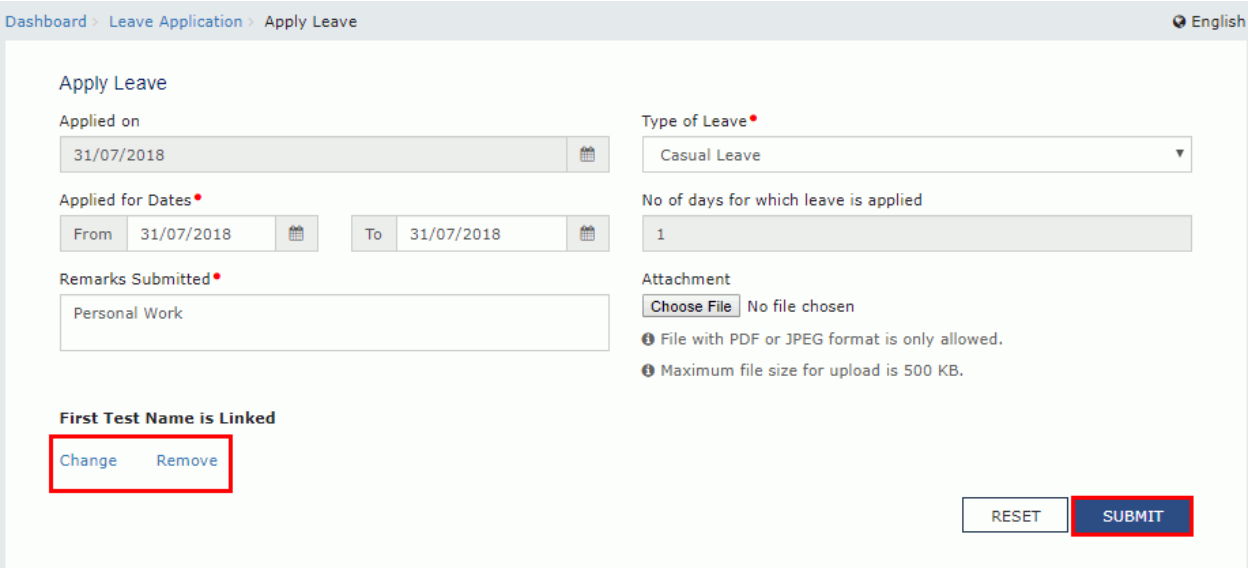
15. Click the **CONFIRM** button.



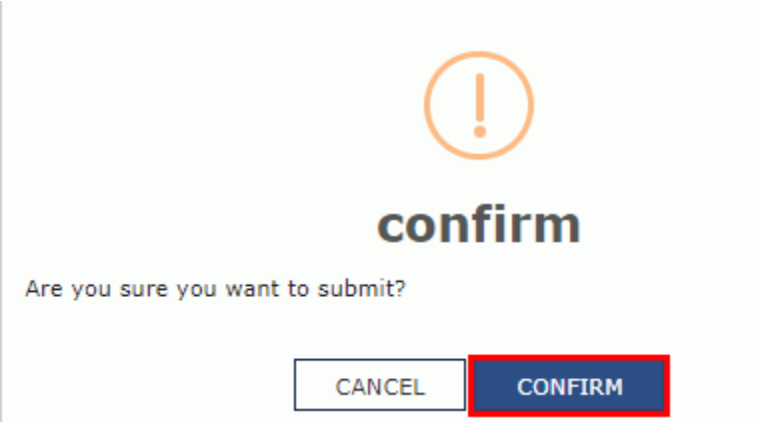
16. The Tax Official is linked to access your work during leave period. You can click Change/ Remove link to change or remove the linked Tax Official.

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

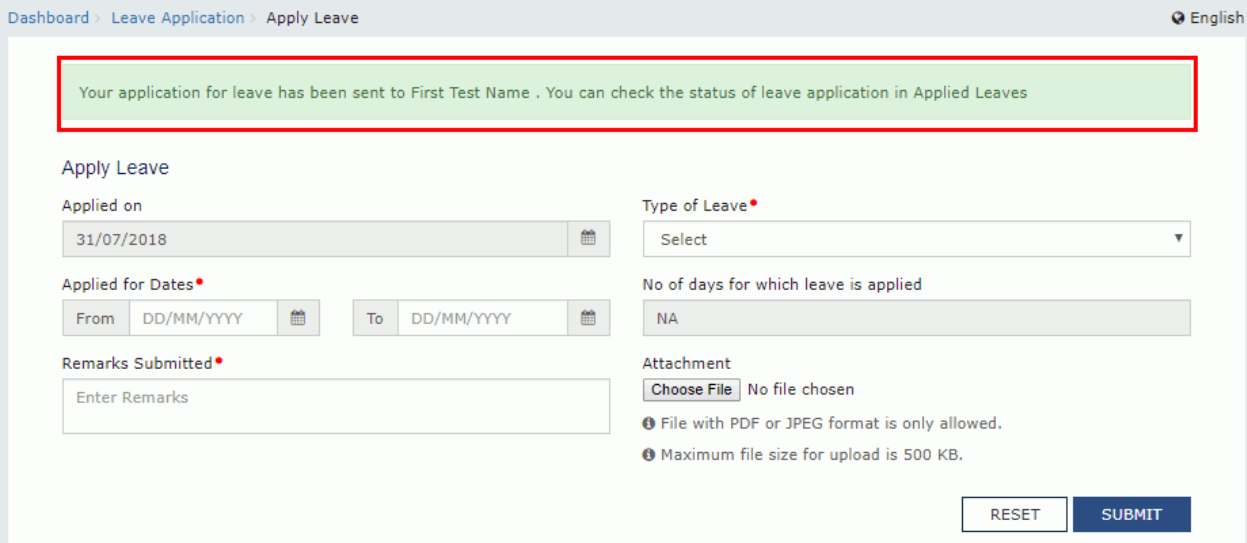
17. Click the **SUBMIT** button.



18. Click the **CONFIRM** button.



19. A confirmation message is displayed.



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	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

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	89	31/07/2018	01/08/2018	02/08/2018	Child Care Leave	Revoked	Revoke | Modify
2	90	31/07/2018	31/07/2018	01/08/2018	Casual Leave	Pending	Revoke | Modify

6. Leave Application details are displayed.

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

Applied Leave

Application Number: 90

Applied on: 31/07/2018

Applied for Dates: From 31/07/2018 To 01/08/2018

Type of Leave: Casual Leave

Status: Pending

Action By: First Test Name

Remarks Submitted: Personal Work

Comments received: Enter Remarks

Dated:

BACK

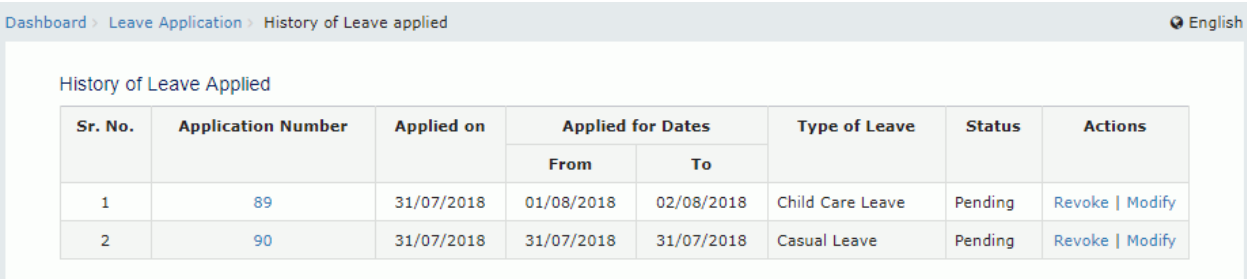
How can I revoke the leaves applied on the GST Portal?

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

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

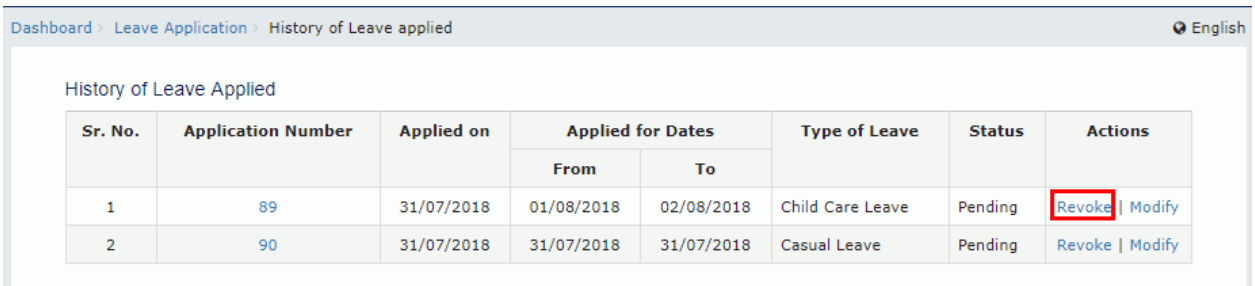
2. Using your valid credentials, login to the GST Portal.
3. Click **Services > Work > Leave History**.

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



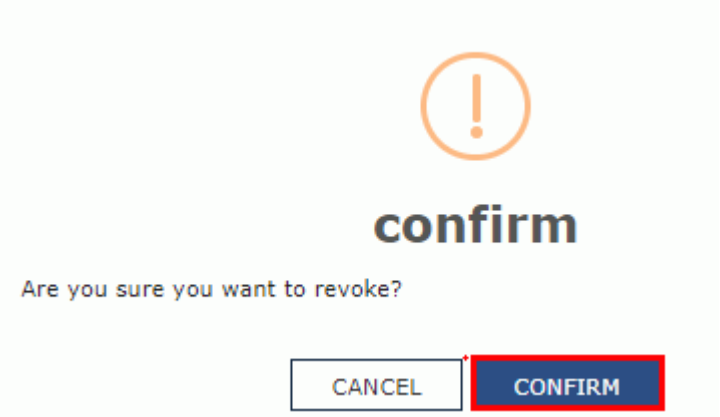
Sr. No.	Application Number	Applied on	Applied for Dates		Type of Leave	Status	Actions
			From	To			
1	89	31/07/2018	01/08/2018	02/08/2018	Child Care Leave	Pending	Revoke | Modify
2	90	31/07/2018	31/07/2018	31/07/2018	Casual Leave	Pending	Revoke | Modify

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



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

6. Click the **CONFIRM** button.



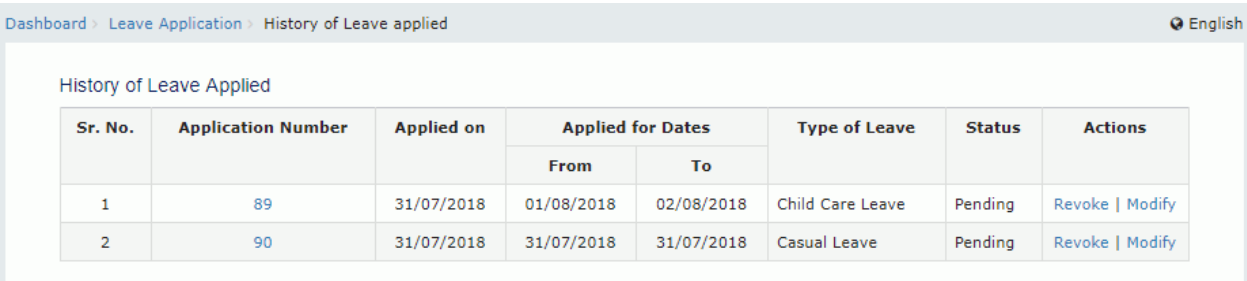
7. A confirmation message is displayed that leave application has been revoked successfully.

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

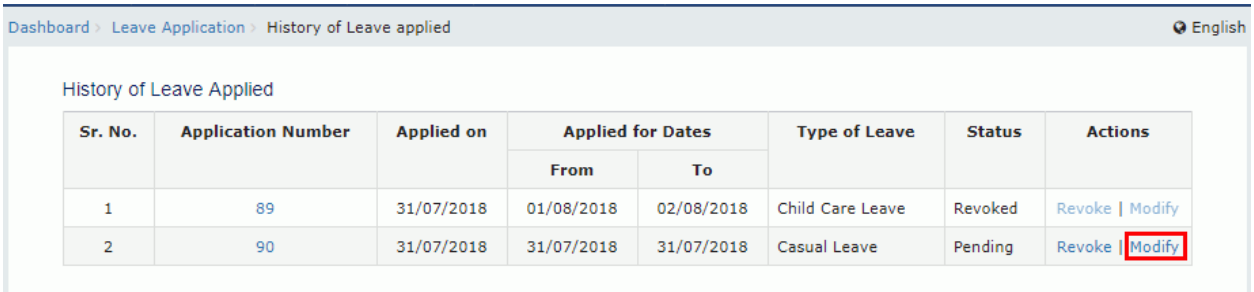
To modify the leaves applied on the GST Portal, perform following steps.

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**.

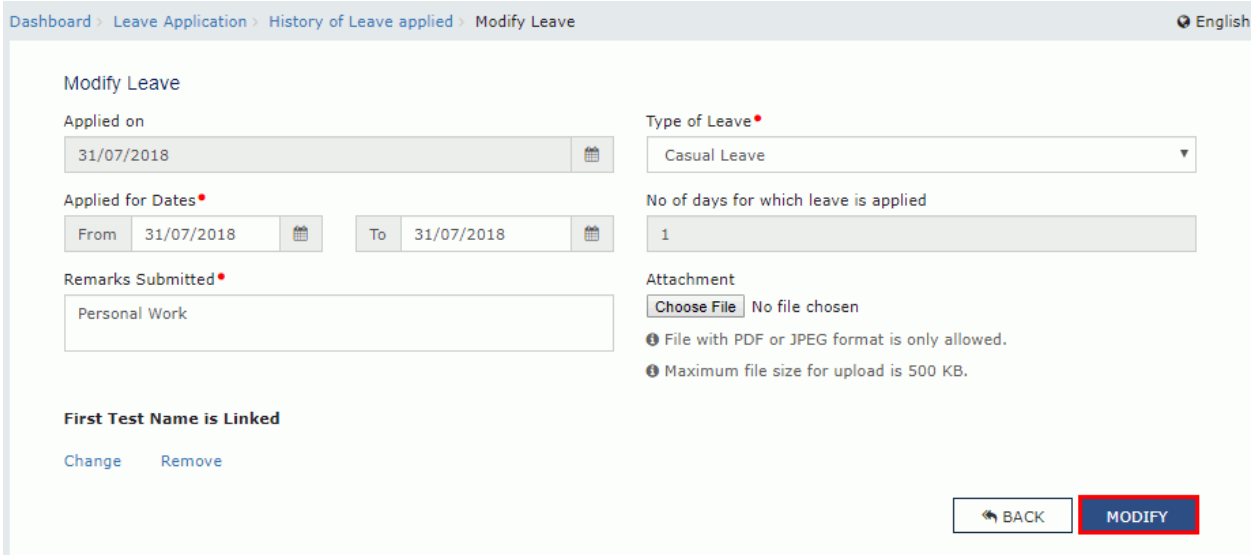
4. The **History of Leave Applied** page is displayed.



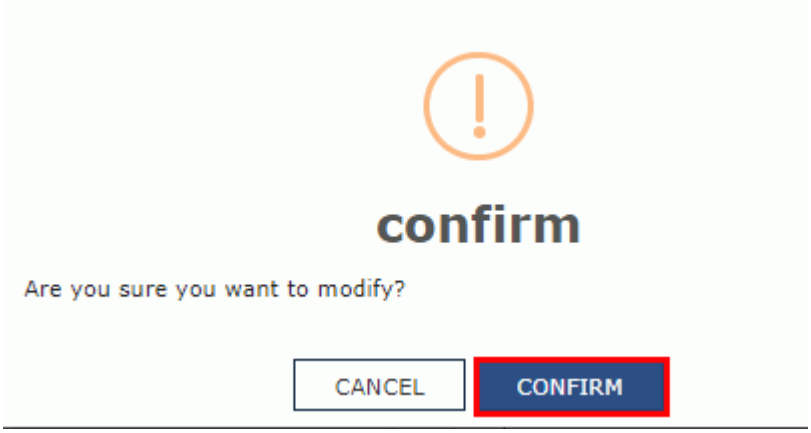
5. Click the **Modify** link to modify the leave application.



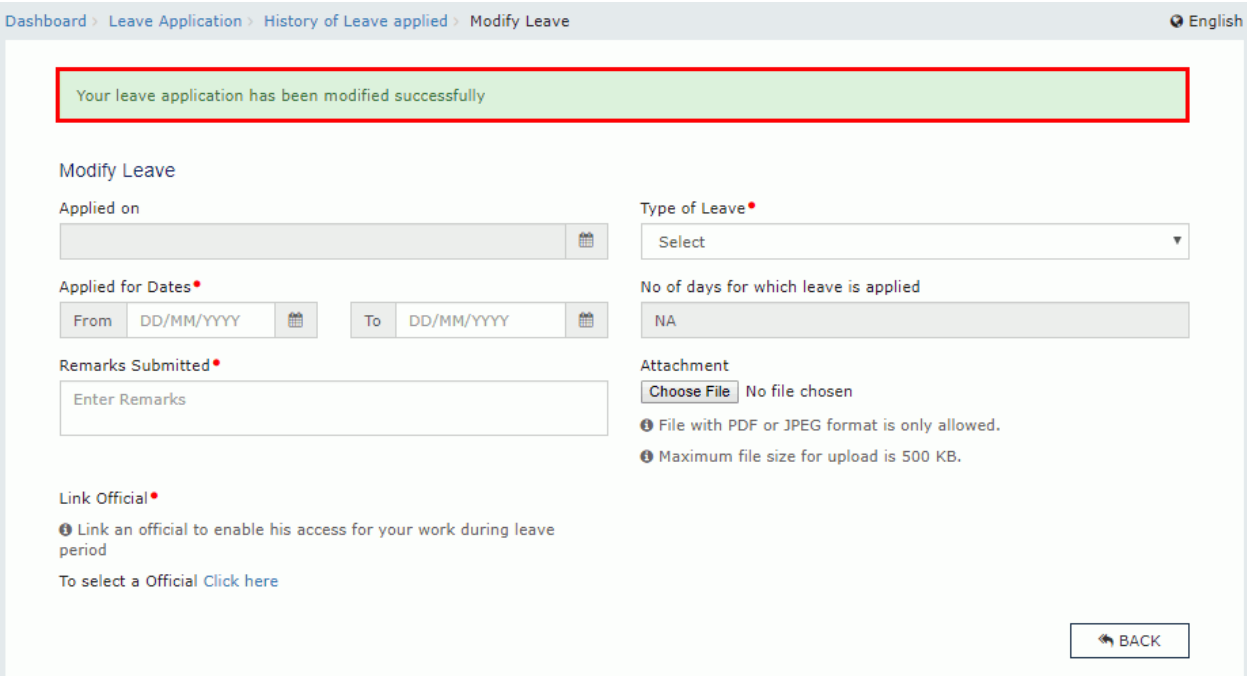
6. Make the changes to the leave application as desired.
7. Click the **MODIFY** button to modify the leave application.



8. Click the **CONFIRM** button.



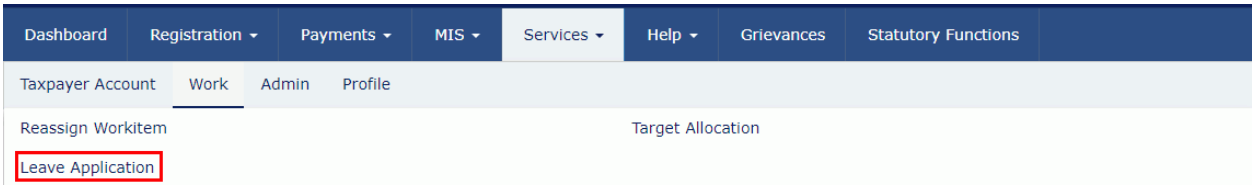
9. A confirmation message is displayed that leave application has been modified successfully.



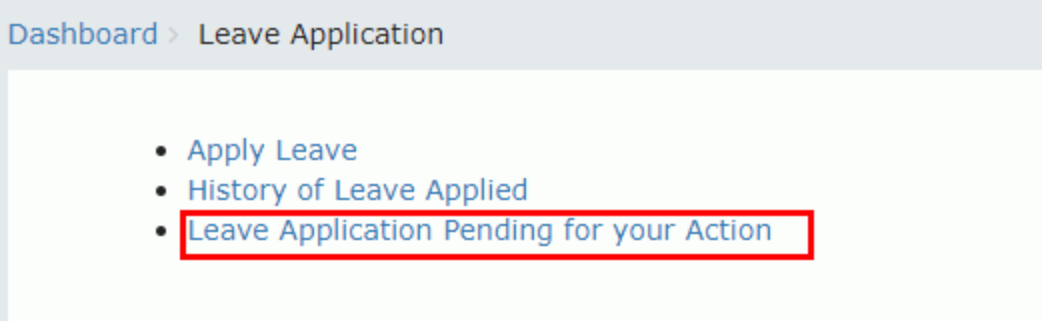
How can I act on the leave application pending for my action on the GST Portal?

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**.



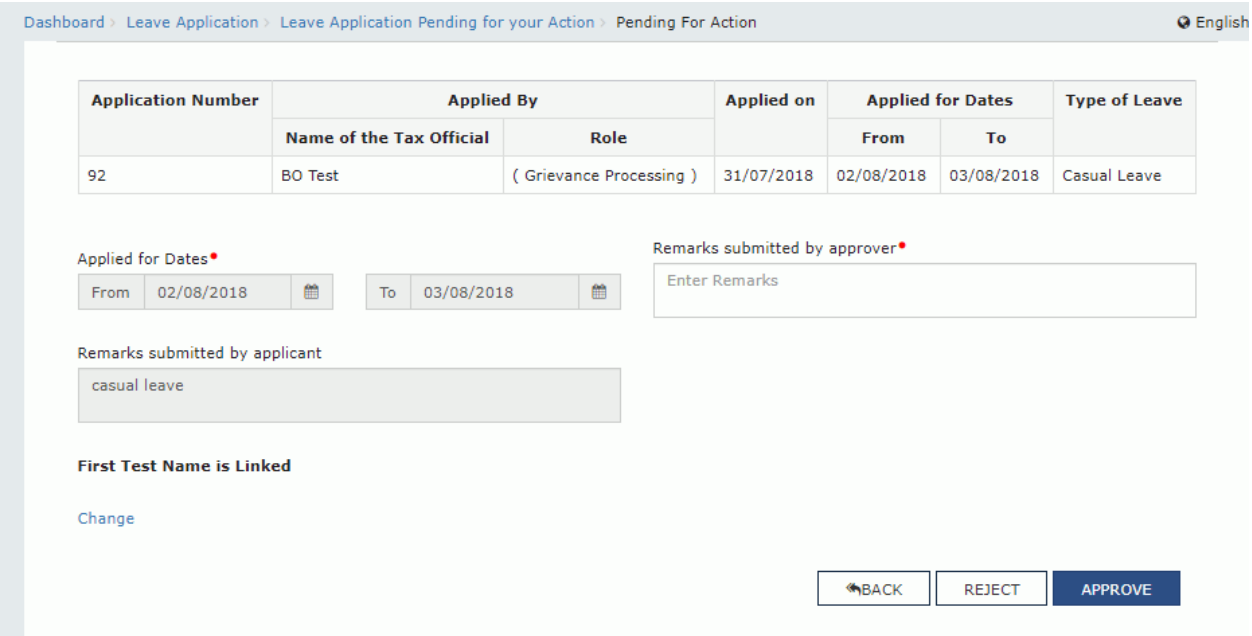
4. The **Leave Application** page is displayed. Select the **Leave Application Pending for your Action** link.



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

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

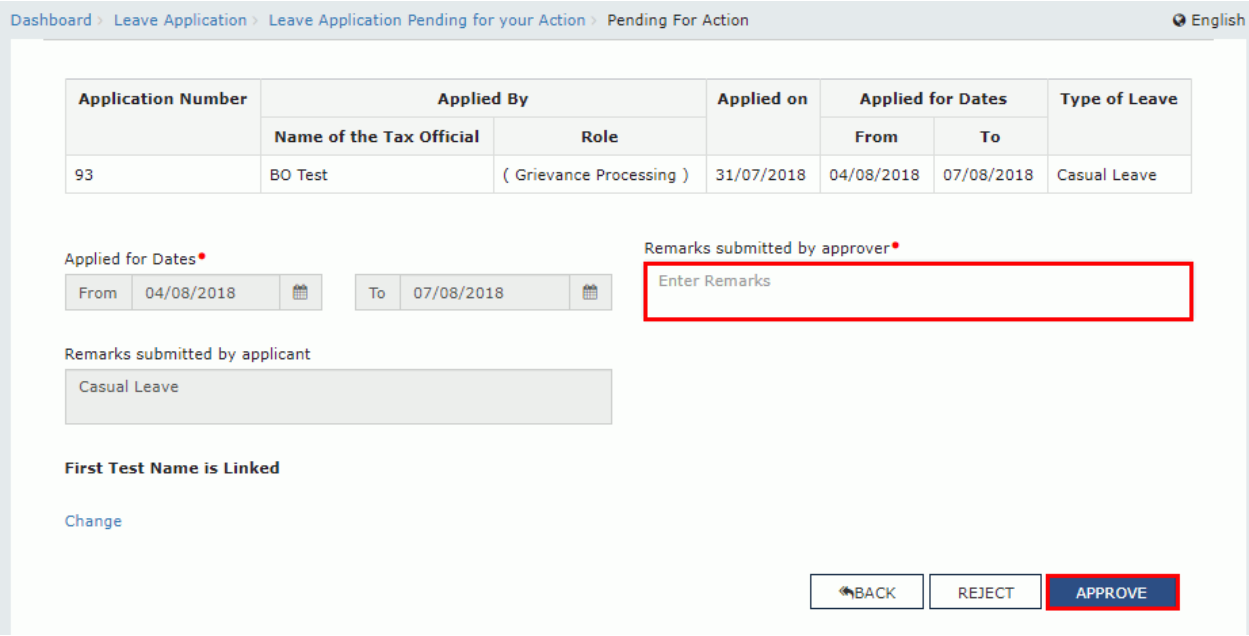
6. The Leave Application is displayed.



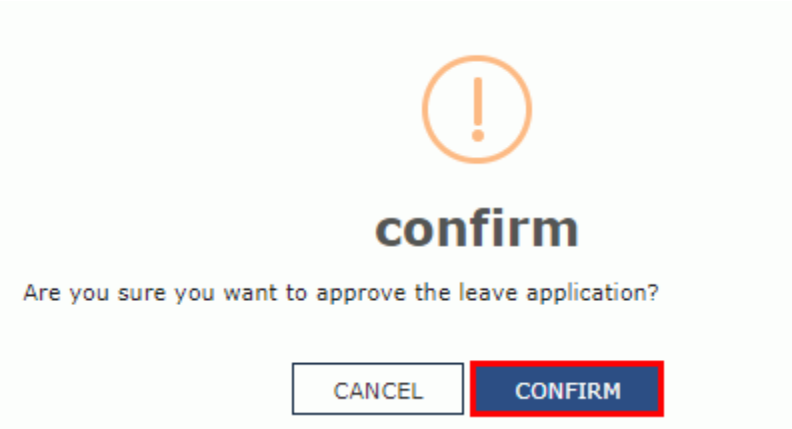
Application Number	Applied By		Applied on	Applied for Dates		Type of Leave
	Name of the Tax Official	Role		From	To	
92	BO Test	(Grievance Processing)	31/07/2018	02/08/2018	03/08/2018	Casual Leave

7 (a). Approve Leave Application

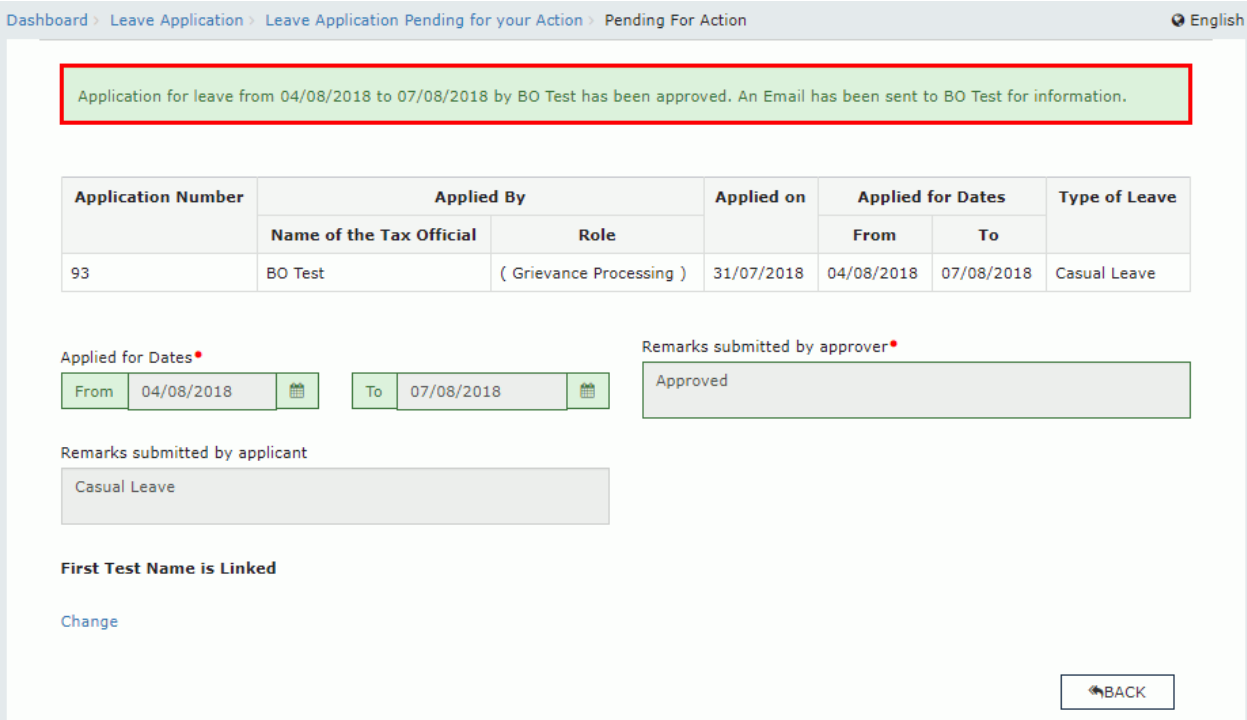
i. Enter the remarks by approver.
ii. Click the **APPROVE** button.



iii. Click the **CONFIRM** button.



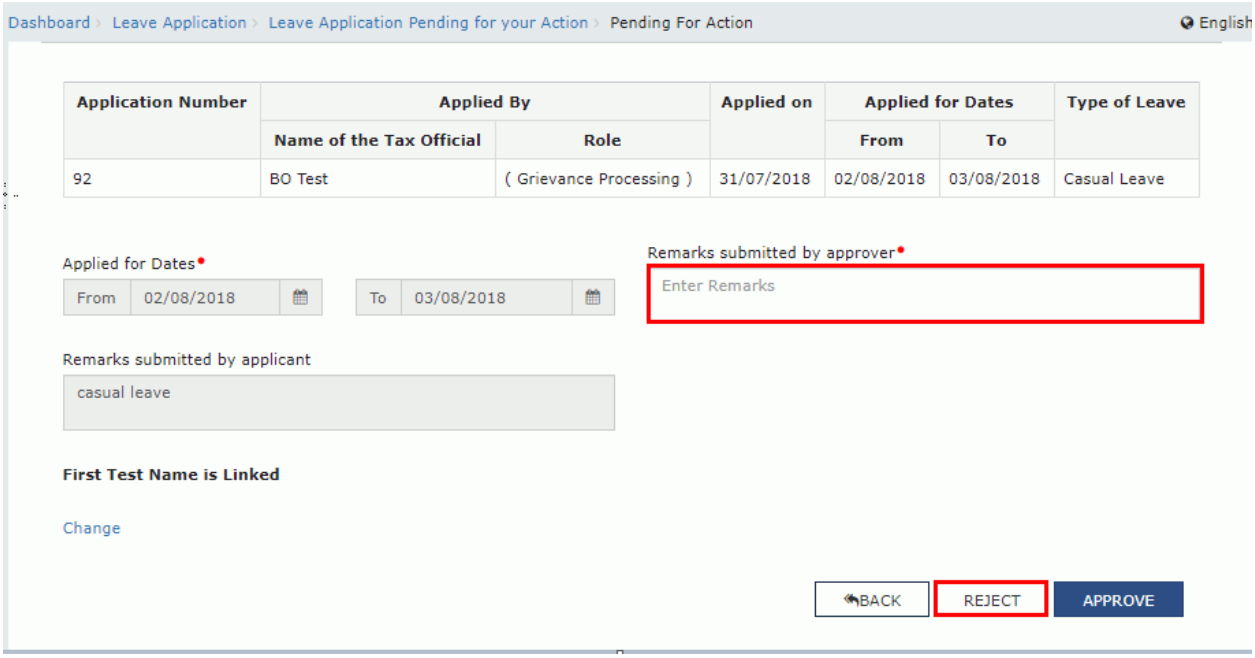
iv. A confirmation message is displayed that leave application has been approved. The leave applicant will receive and email/sms for intimation.



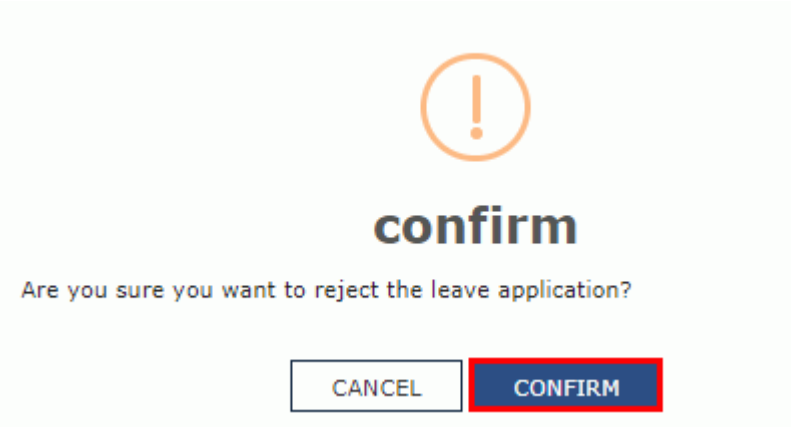
7 (b). Reject Leave Application

i. Enter the remarks by approver.

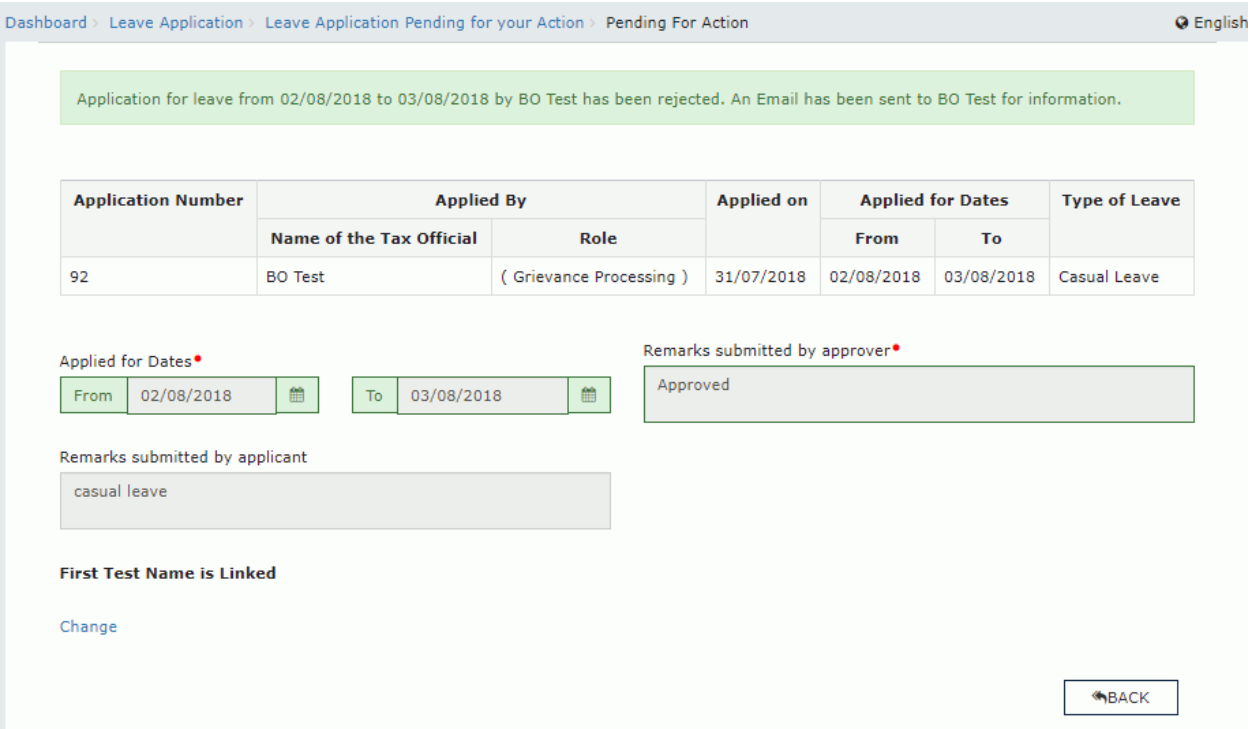
ii. Click the **REJECT** button.



iii. Click the **CONFIRM** button.

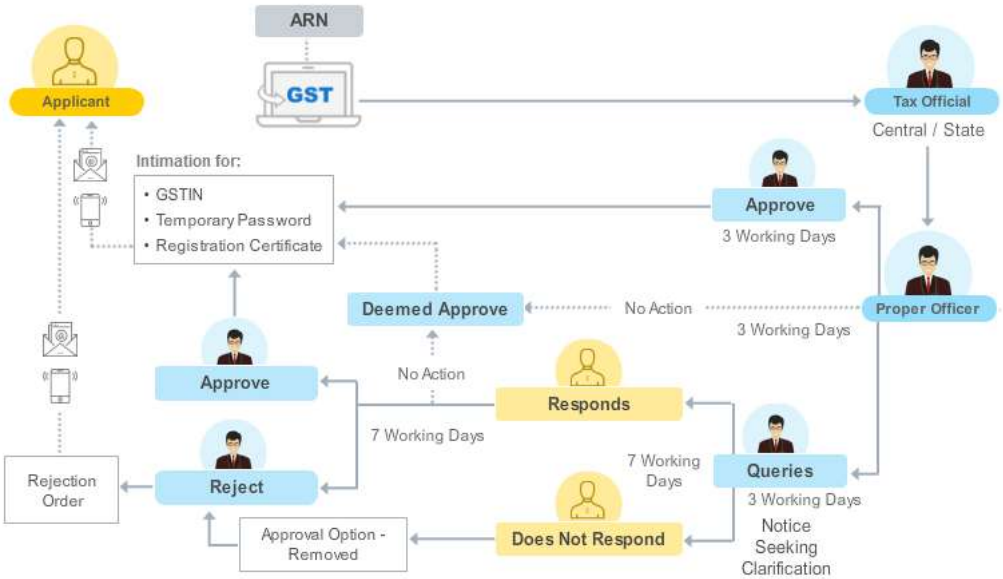


iv. A confirmation message is displayed that leave application has been rejected. The leave applicant will receive and email/sms for intimation.



Processing Registration Application

Processing Registration Application

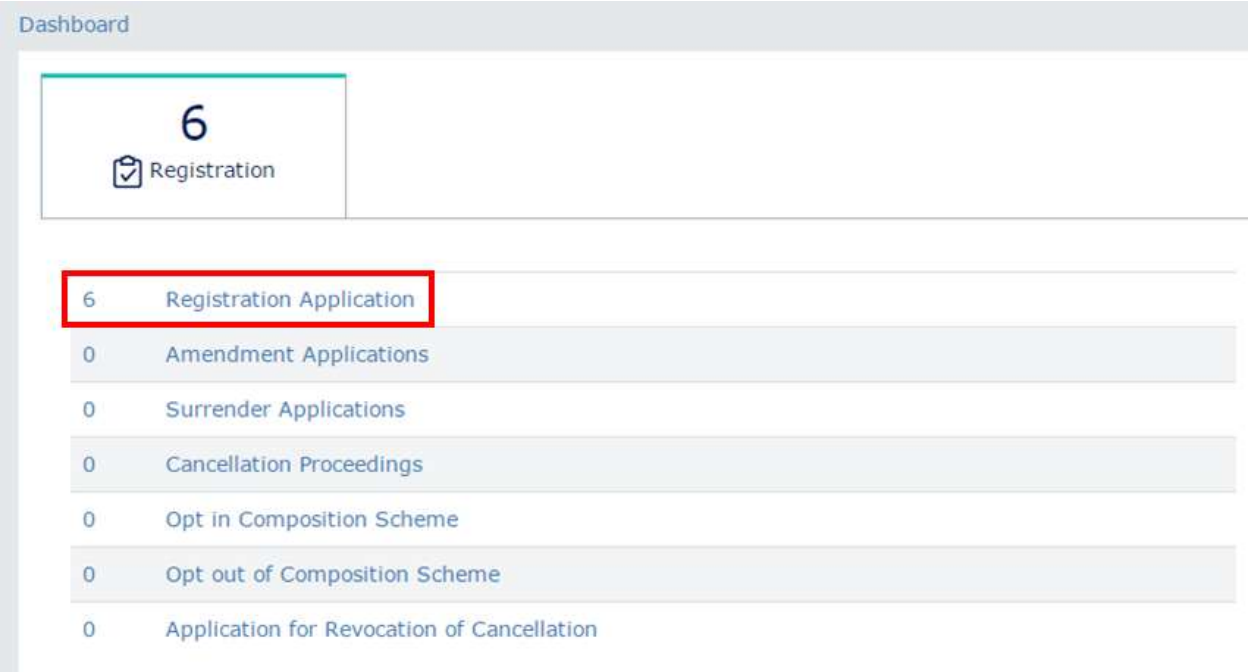


Processing of Registration Application for New Registration

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:

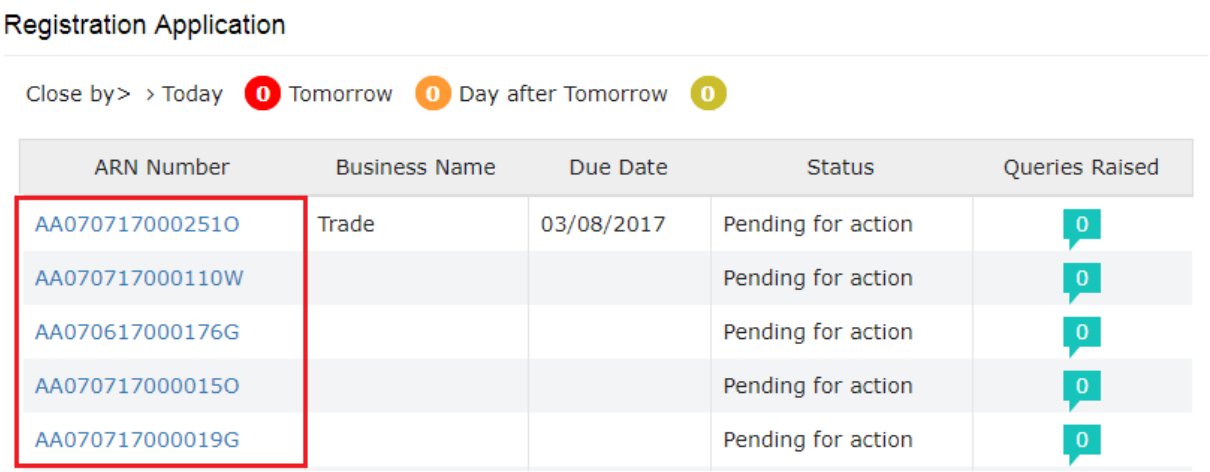
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing. Click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



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

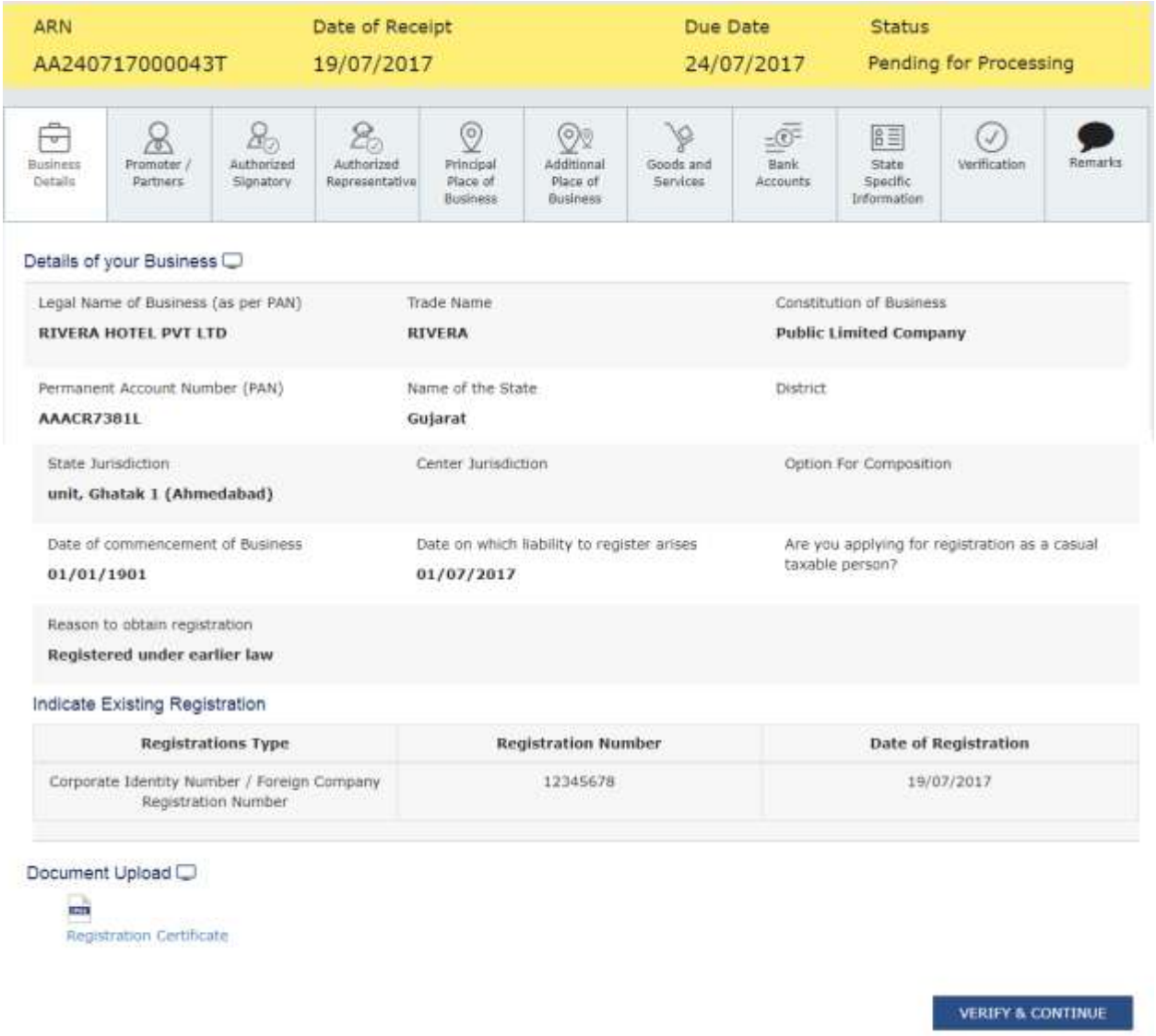
Note:

- 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.



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.



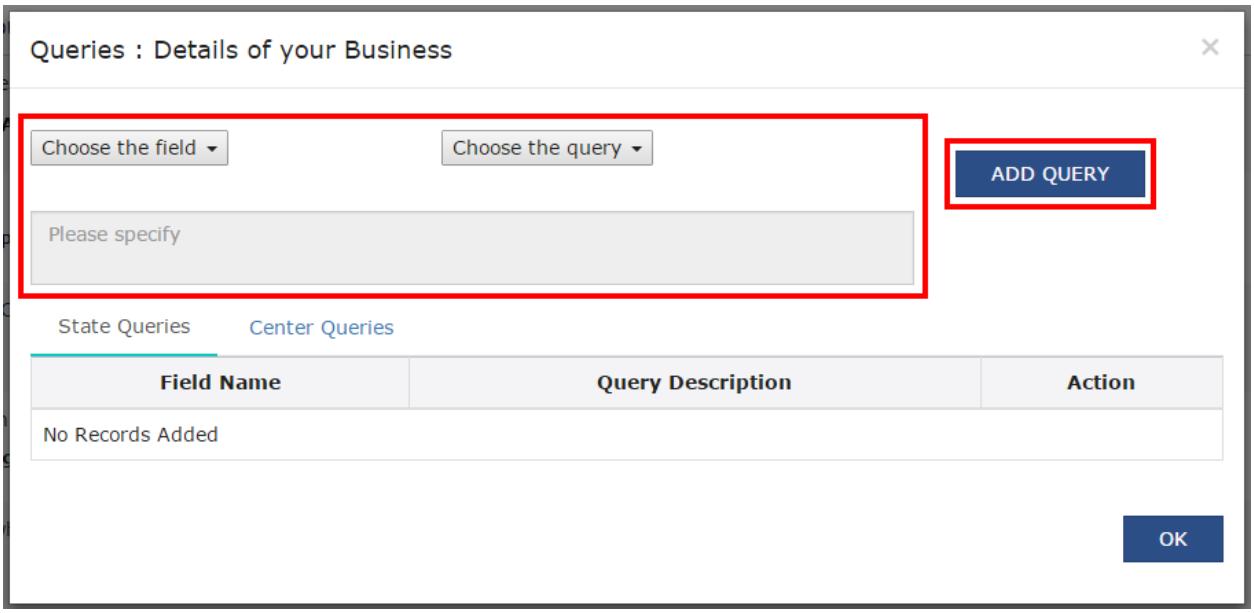
Note: During processing of a new Registration application, you can:

- 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

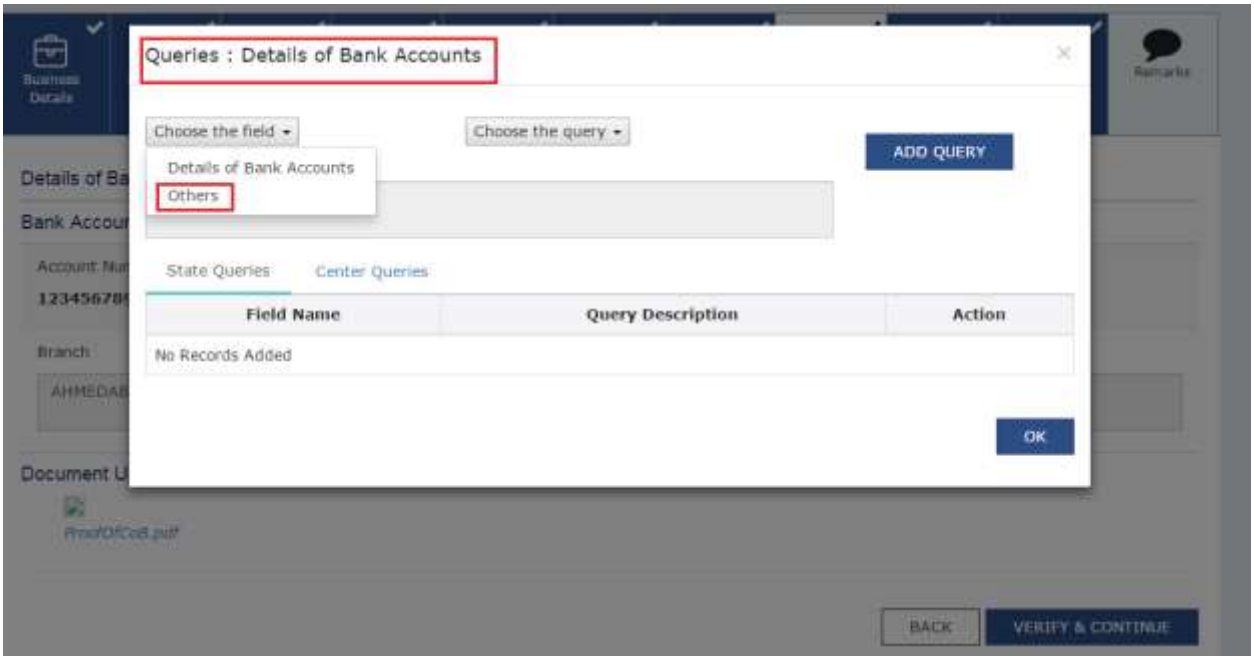
Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise a query. The Queries page is displayed.

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



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

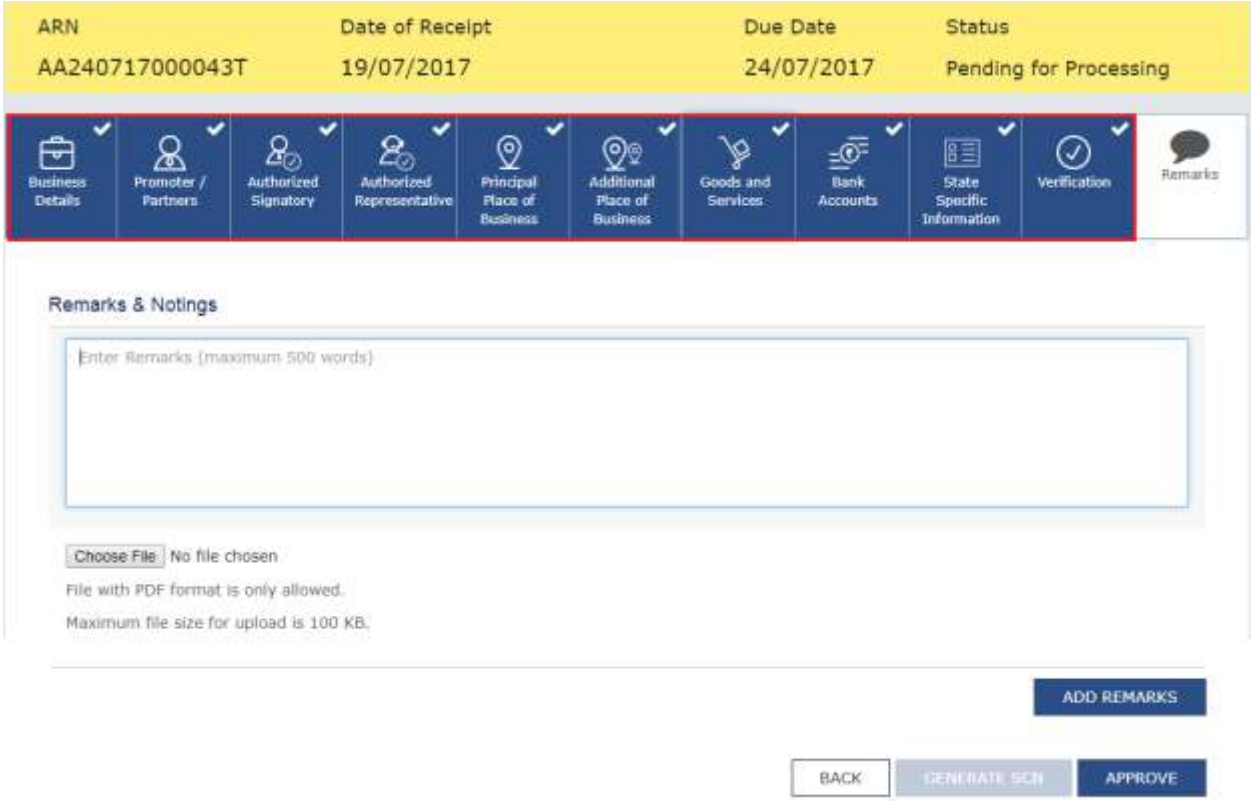
The section with queries gets highlighted with a yellow underline.



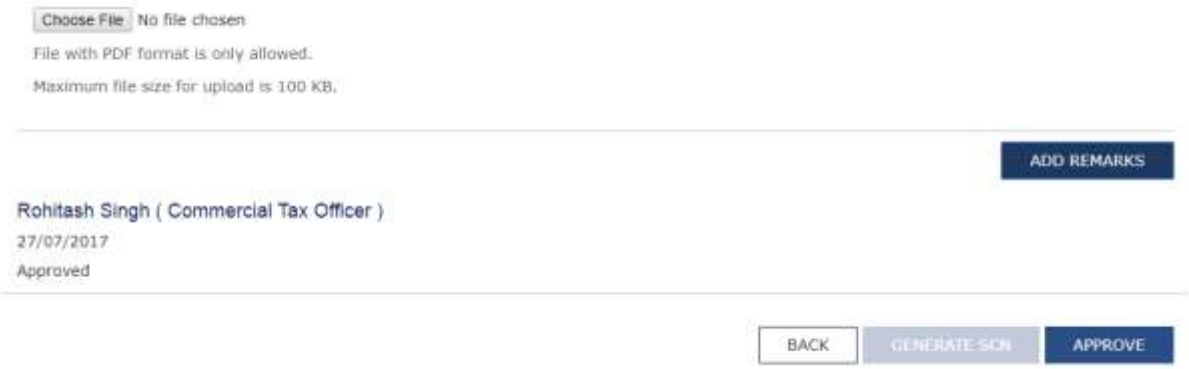
Query section of each page has an option of “Others”. You can select this option to add free text query in the page.

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

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.



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



- 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**:
  a. Click the **GENERATE SCN** button. The Notice for seeking clarifications is generated for the queries raised.
  b. 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.

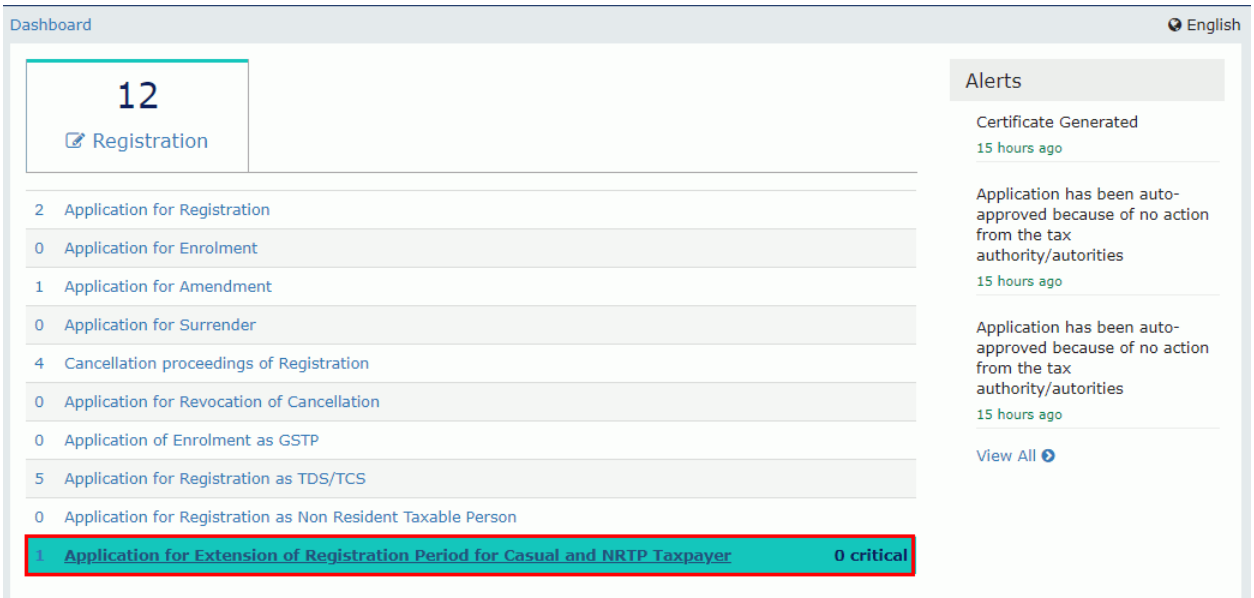
- Auto-rejection of the application is not allowed in the system.
- Rejection order will be generated specifying the reasons for rejection of the application. The Primary Authorized Signatory will be communicated about rejection of the application through SMS or Email.

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

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.

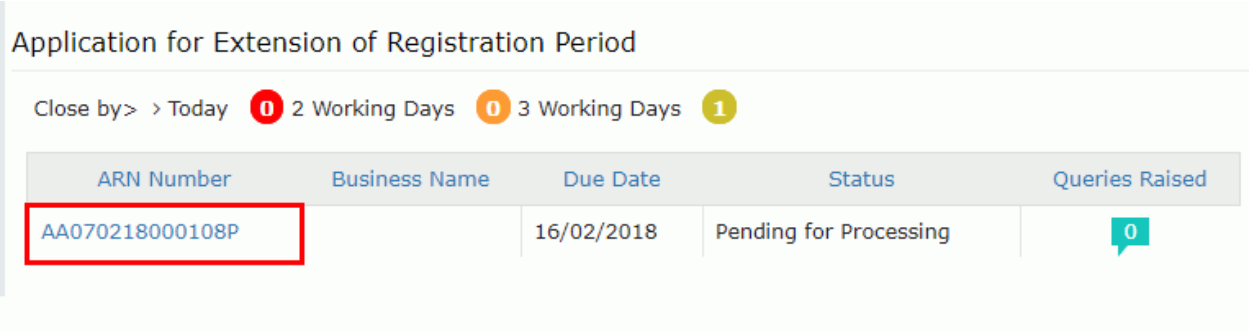


5. Select the **ARN** that you wish to process.

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.

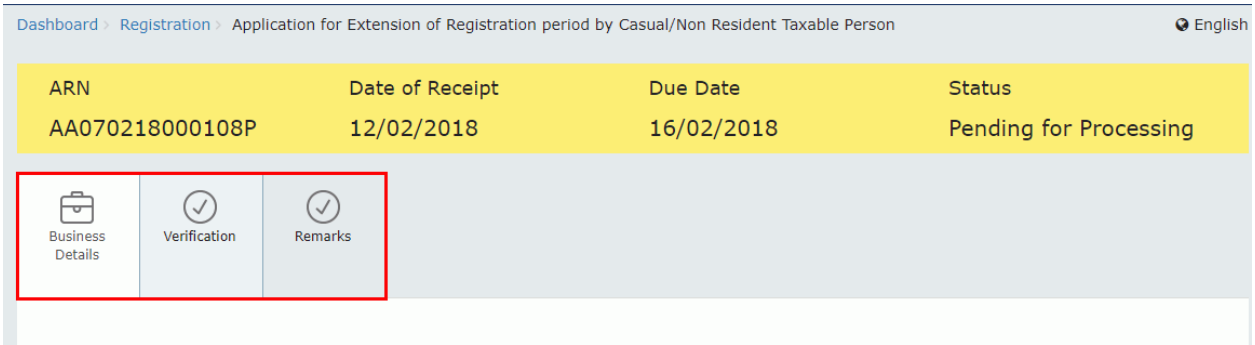
- The **Status** column displays the current status of the registration application.



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.



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:

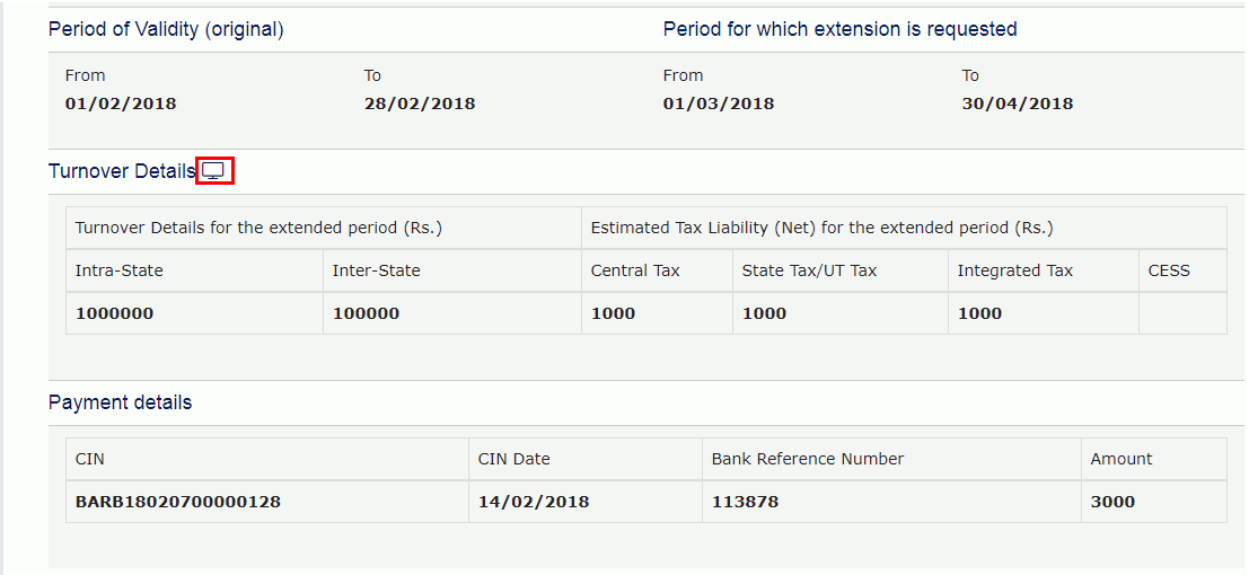
- Approve
- Reject

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)

From	To
01/02/2018	28/02/2018

Period for which extension is requested

From	To
01/03/2018	30/04/2018

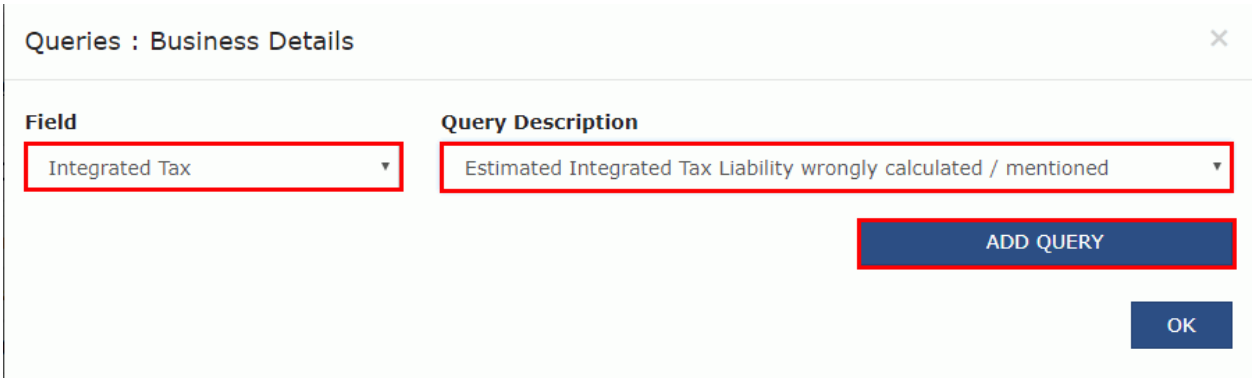
Turnover Details

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	

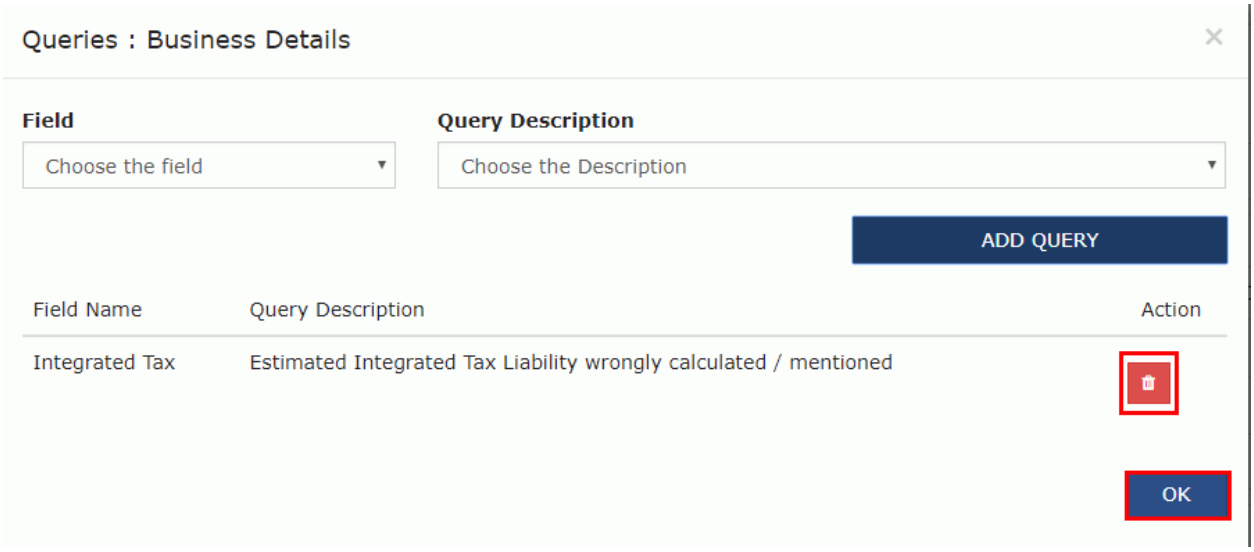
Payment details

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.



13. You can raise multiple queries, if required. Once done, click **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
01/02/2018	**28/02/2018**	**01/03/2018**	**30/04/2018**

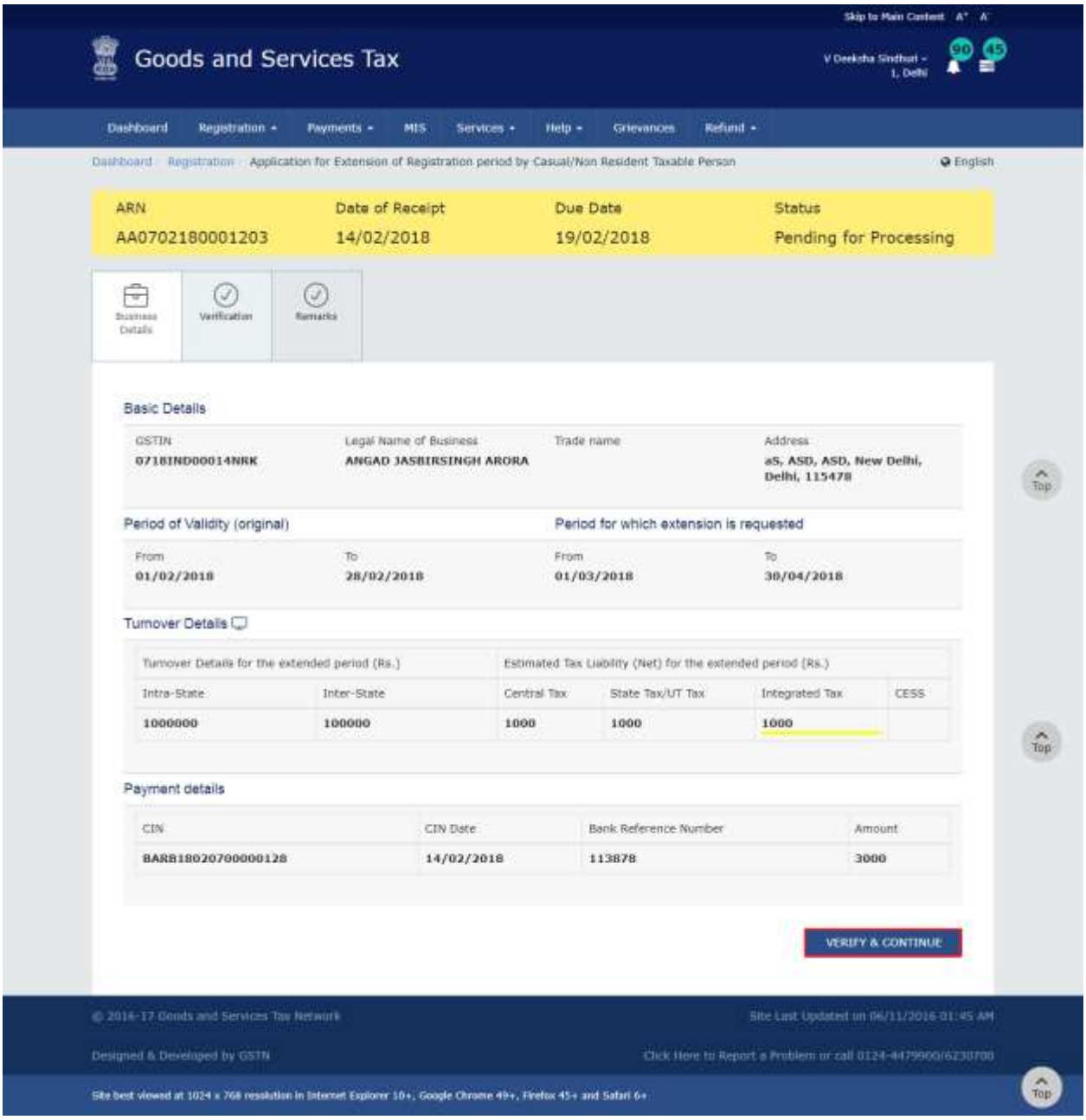
Turnover Details

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**	

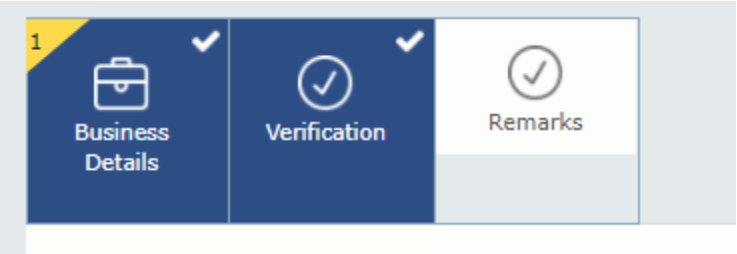
Payment details

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

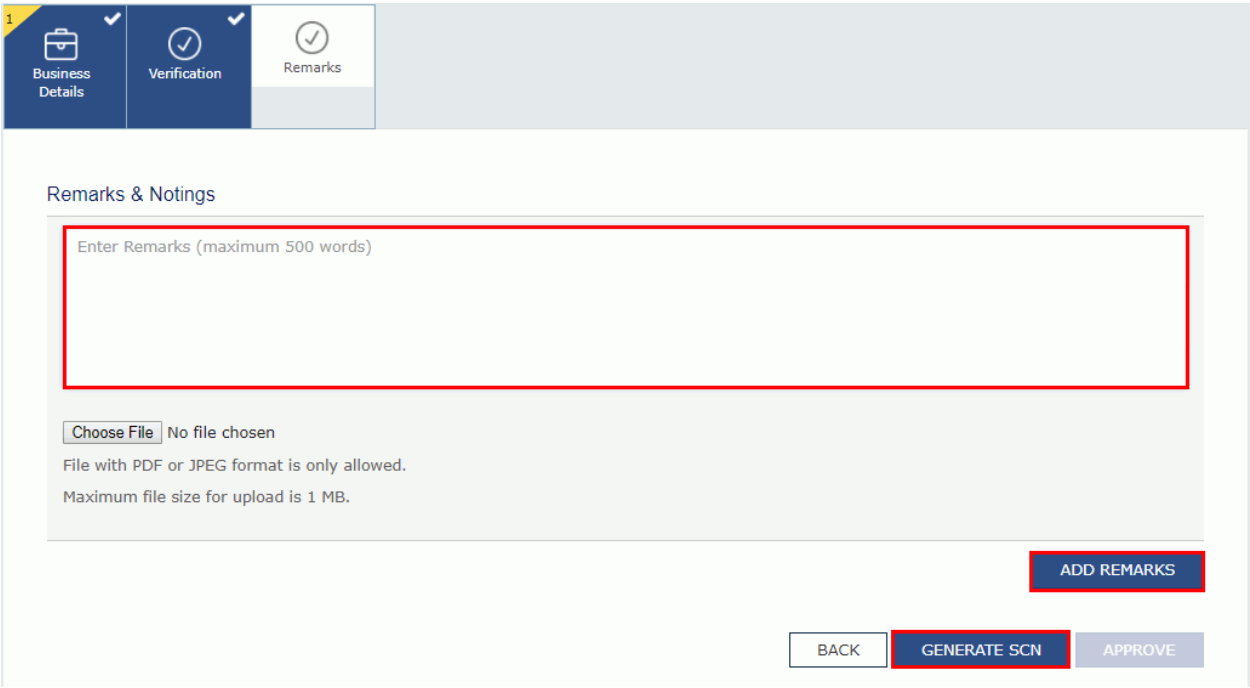
14. Verify each page of the application by visiting each tab. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.



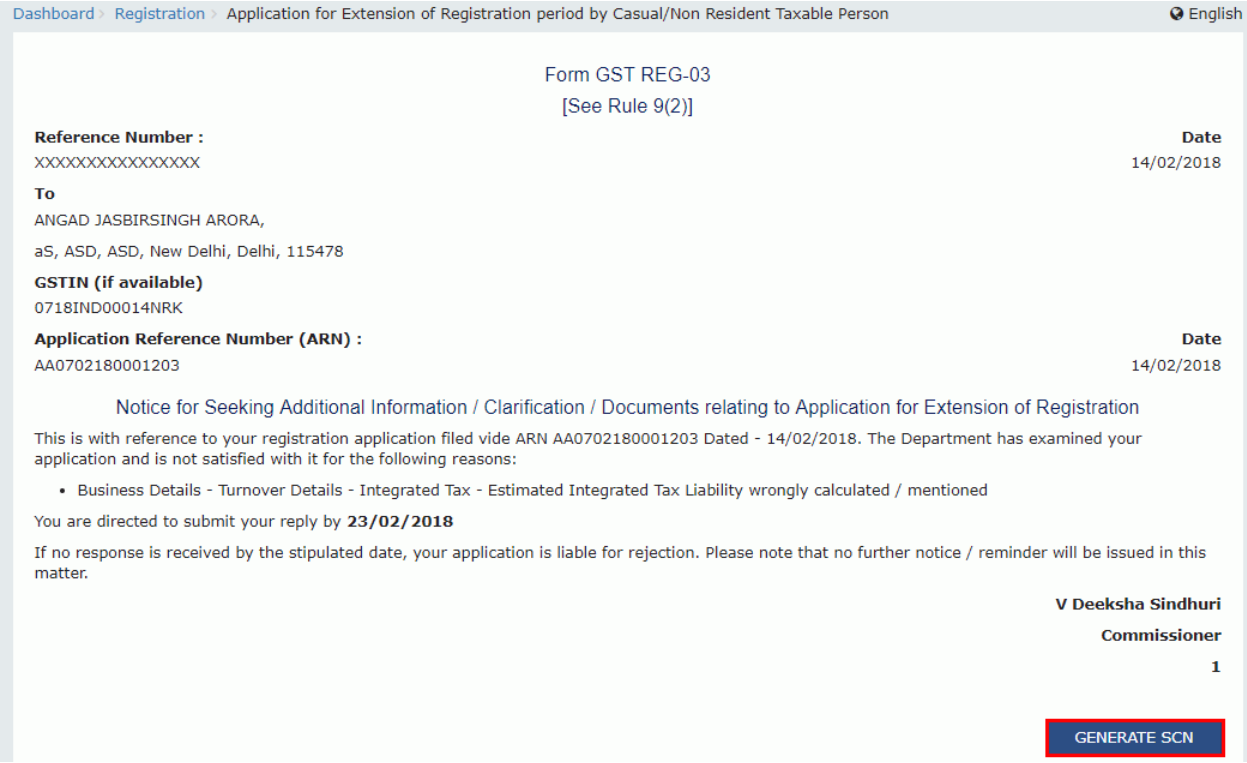
A check mark appearing on the tab indicates the page has been verified.



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.



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



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

Form GST REG-03
[See Rule 9(2)]

Reference Number : XXXXXXXXXXXXXXX **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

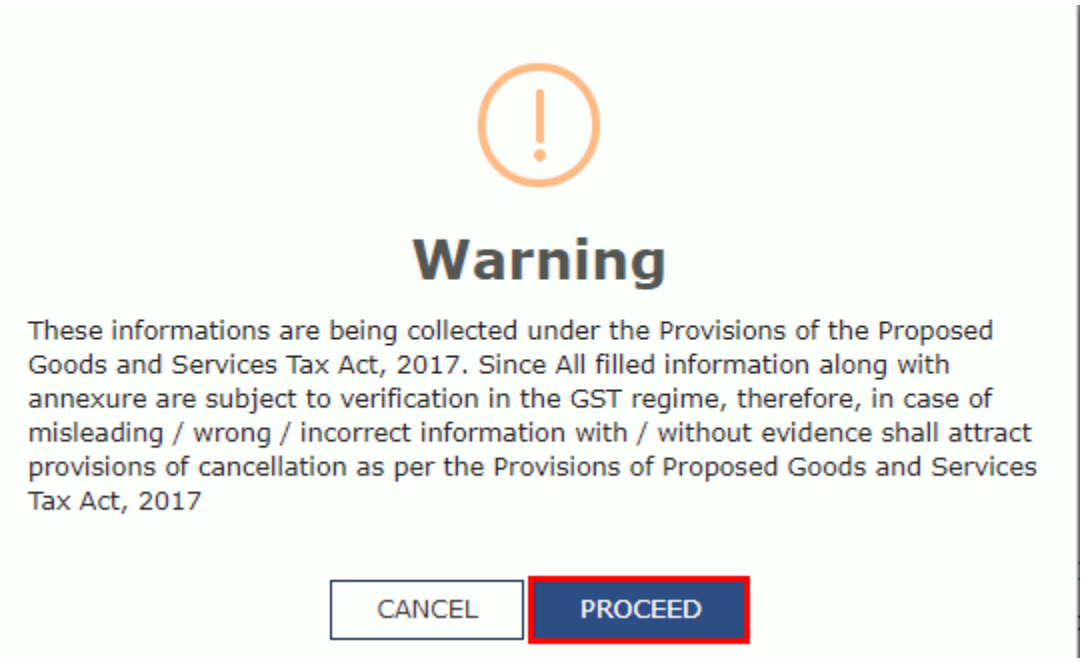
You are directed to submit your reply by **23/02/2018**

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.

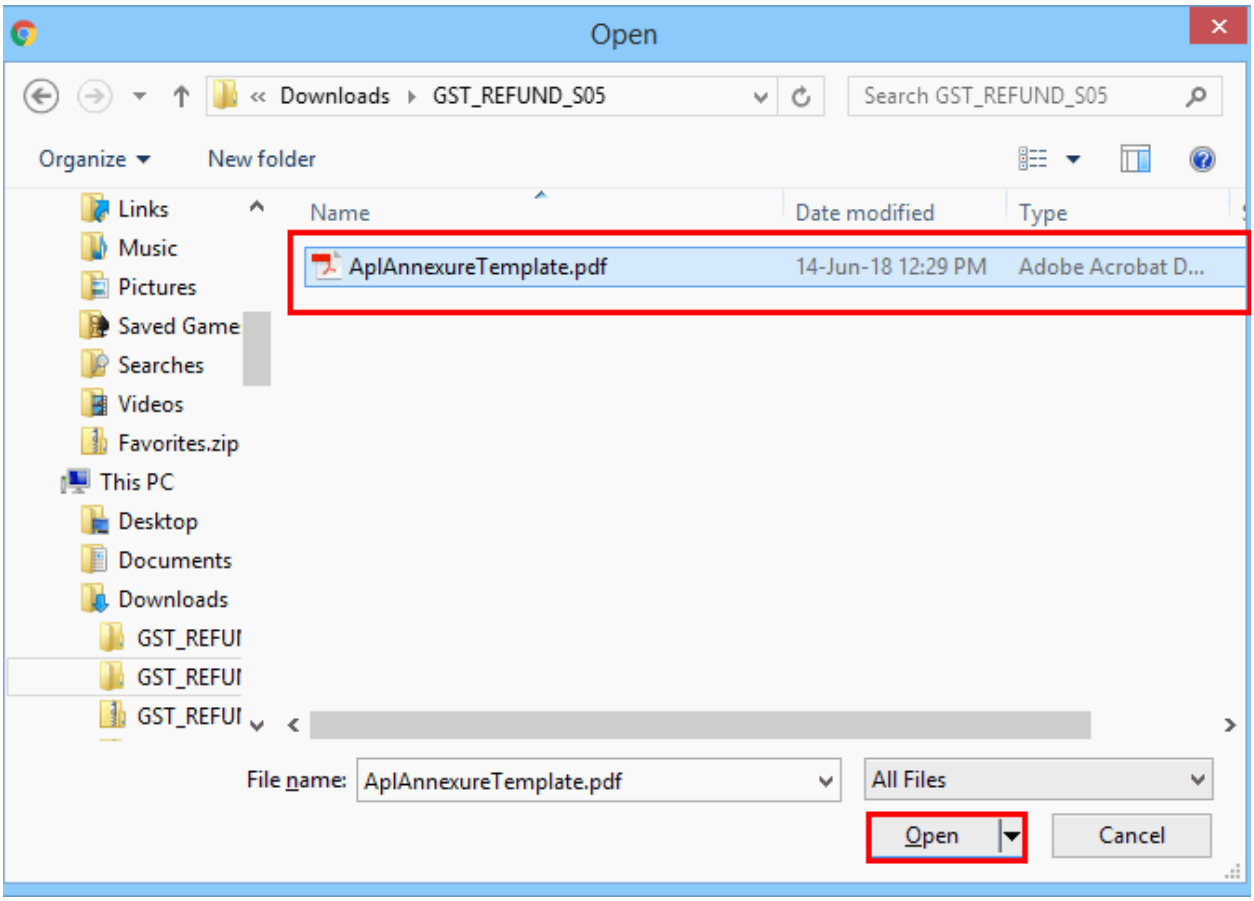


Warning

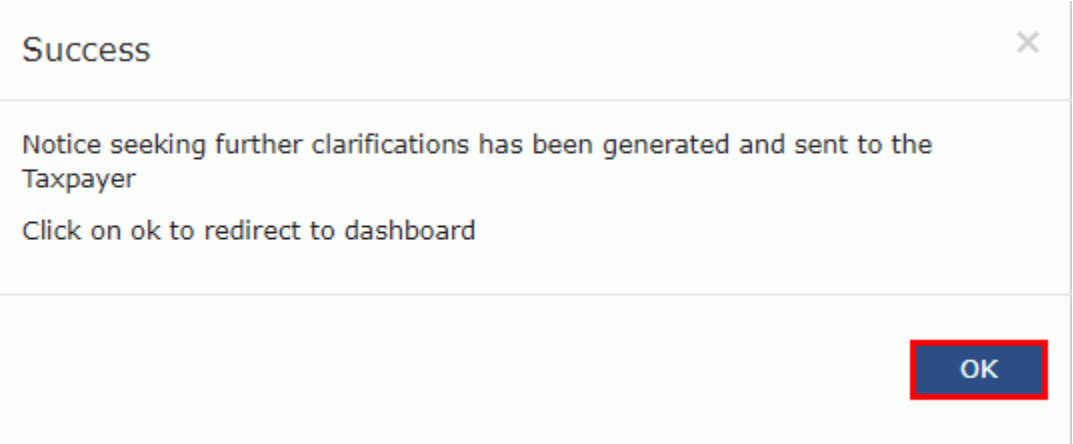
These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall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



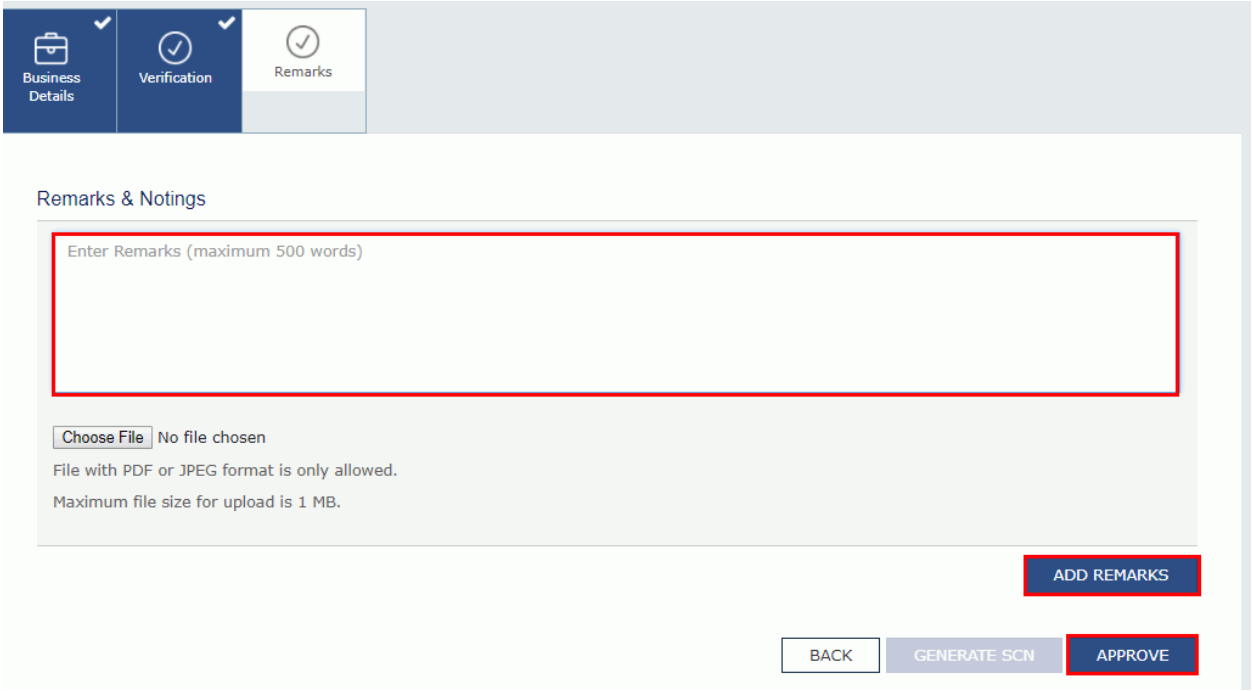
20. A success message will be displayed. Click the **OK** button.



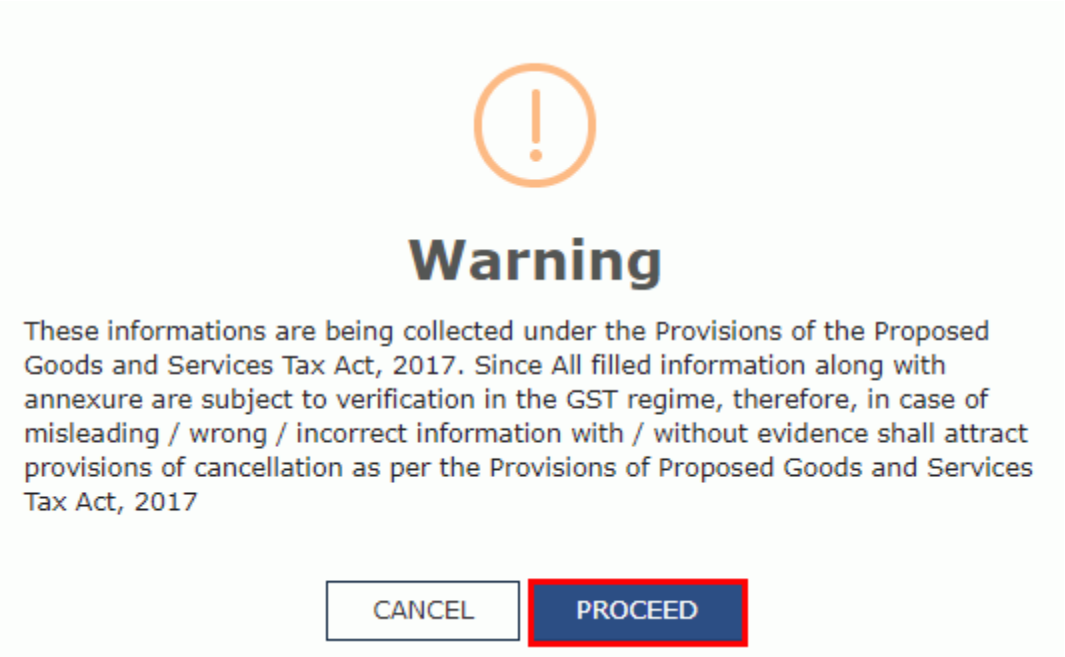
Note: The applicant will be given 7 working days' time to provide reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official to take action, and the Tax Official will only be able to reject the application.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

Approve Application for application for extension of Registration Period

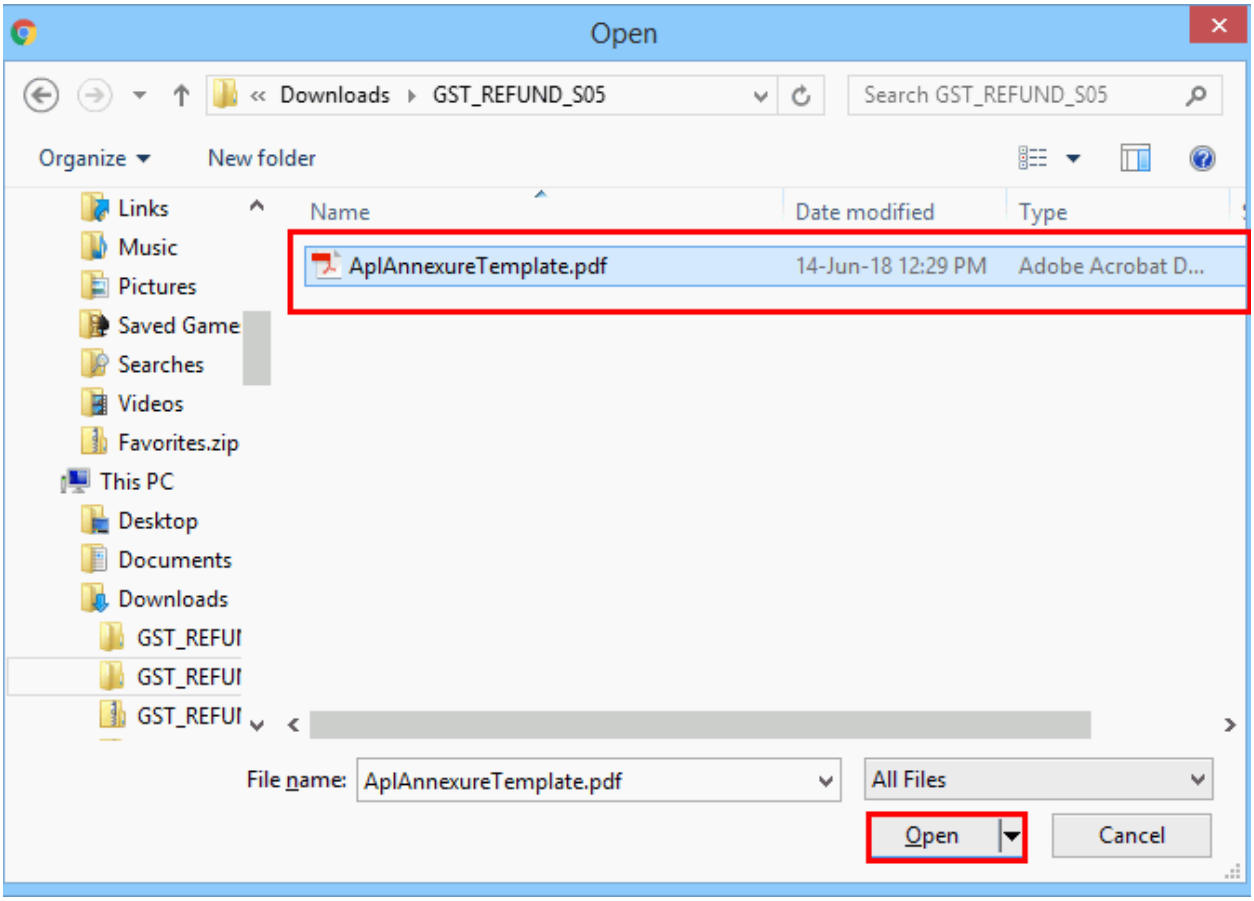
9. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given for Cancellation of Registration in other tabs.
10. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.
11. Click the **APPROVE** button.



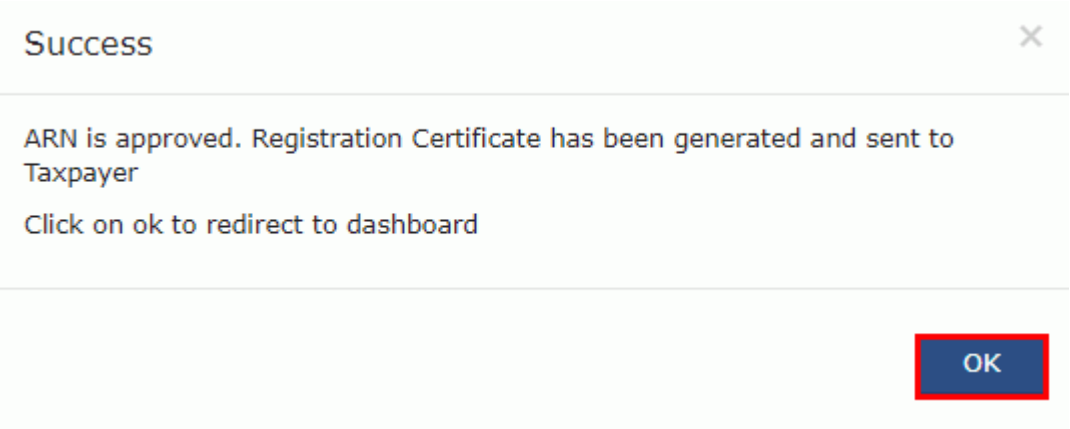
12. Click the **PROCEED** button.



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



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



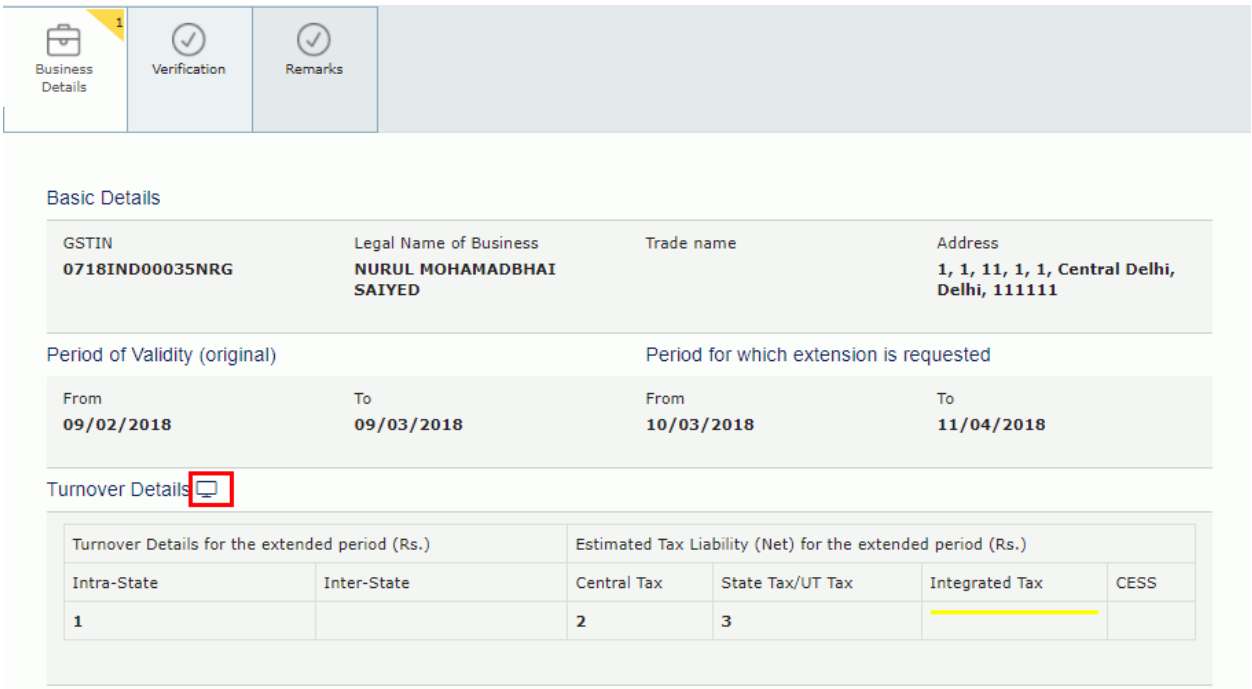
Note:

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.

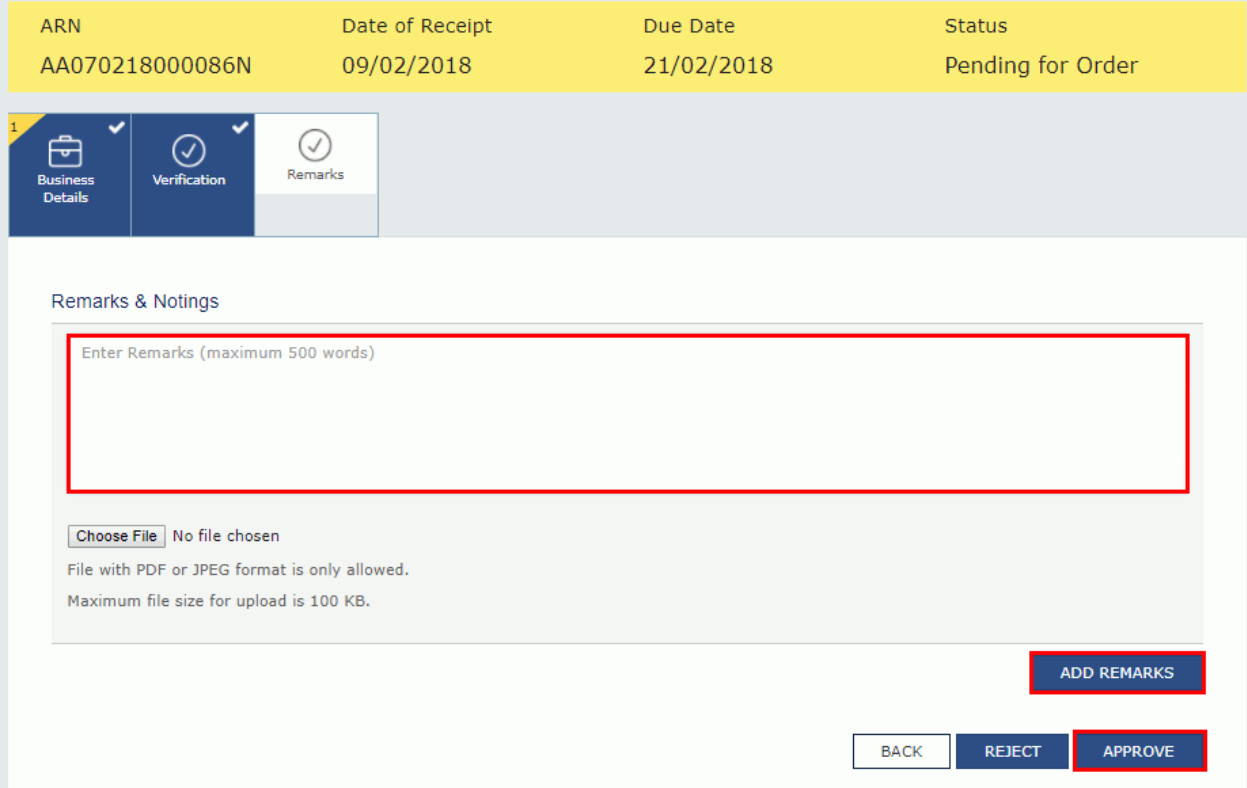
Approve the Resubmitted Application for extension of Registration Period

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

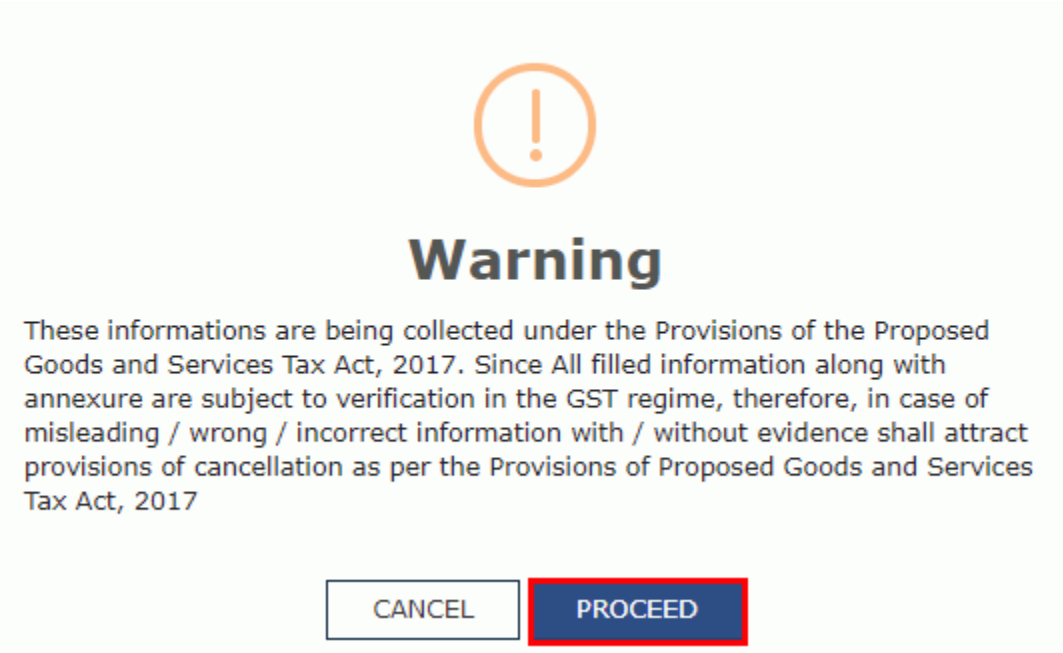
9. Review each section thoroughly. The section with yellow highlight shows the amended information by the applicant.
10. Click the monitor icon displayed adjacent to the section headers to view the responses to the queries.



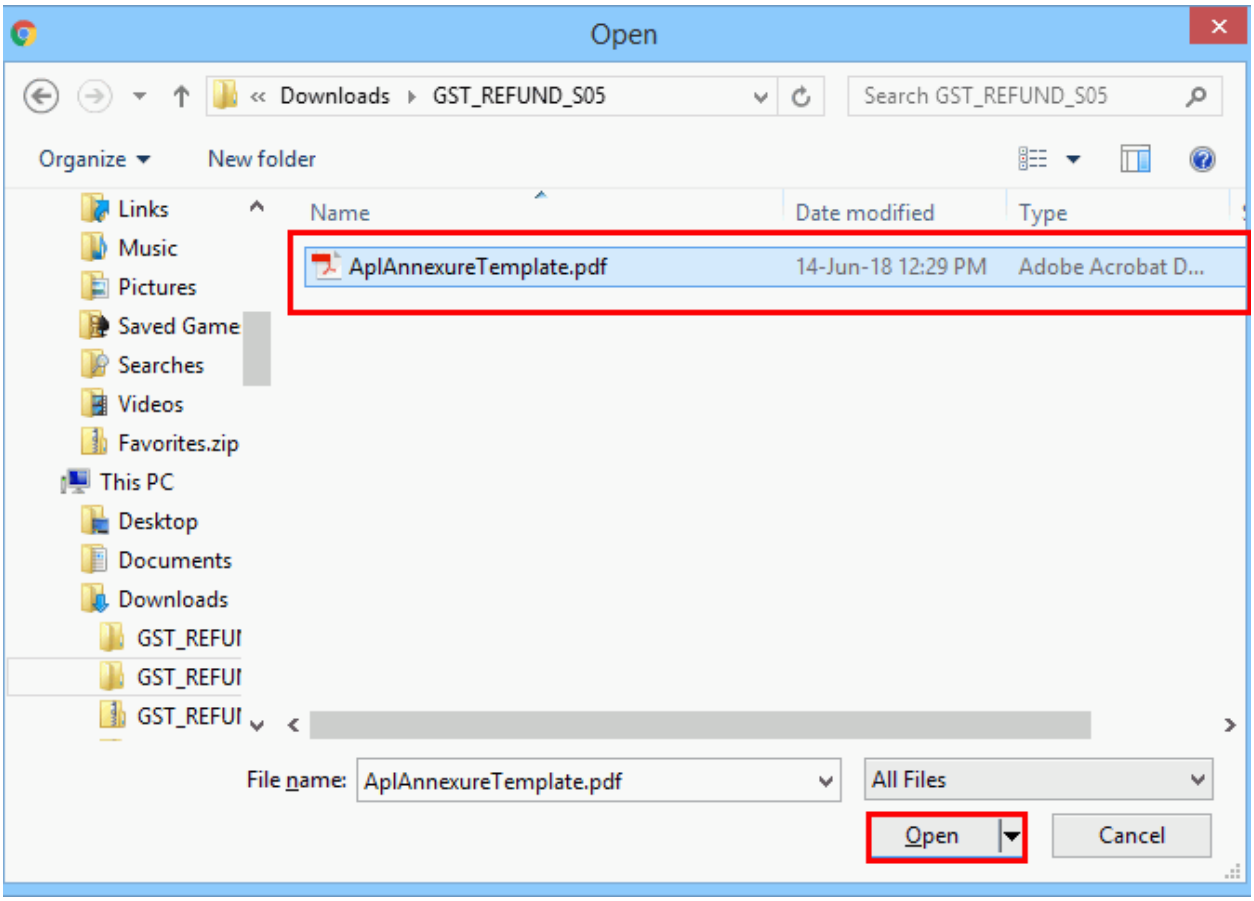
11. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.
12. On the **Remarks** page, you may give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



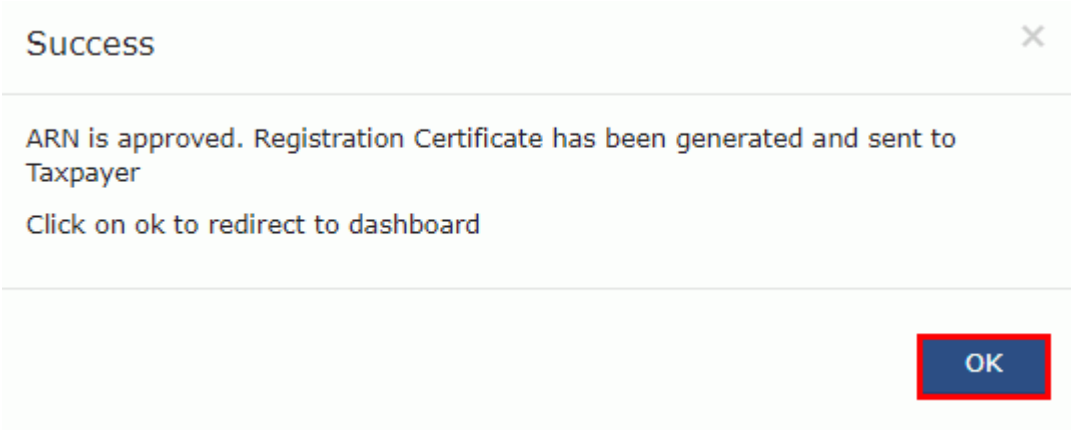
14. Click the **PROCEED** button.



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.

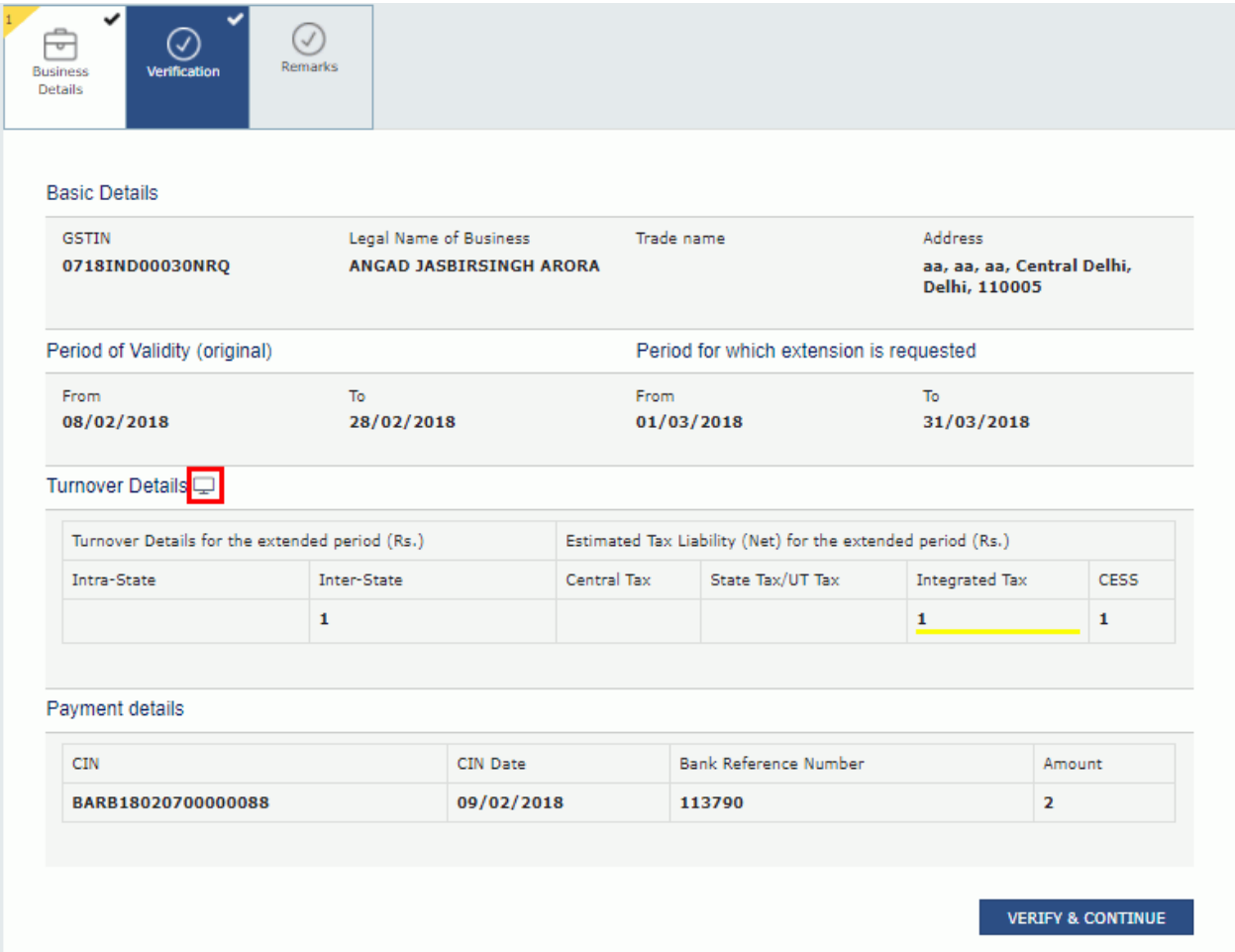
4. Registration Certificate will also be available at the Dashboard of the Taxpayer for view, print and download.

Reject the Resubmitted Application for extension of Registration Period

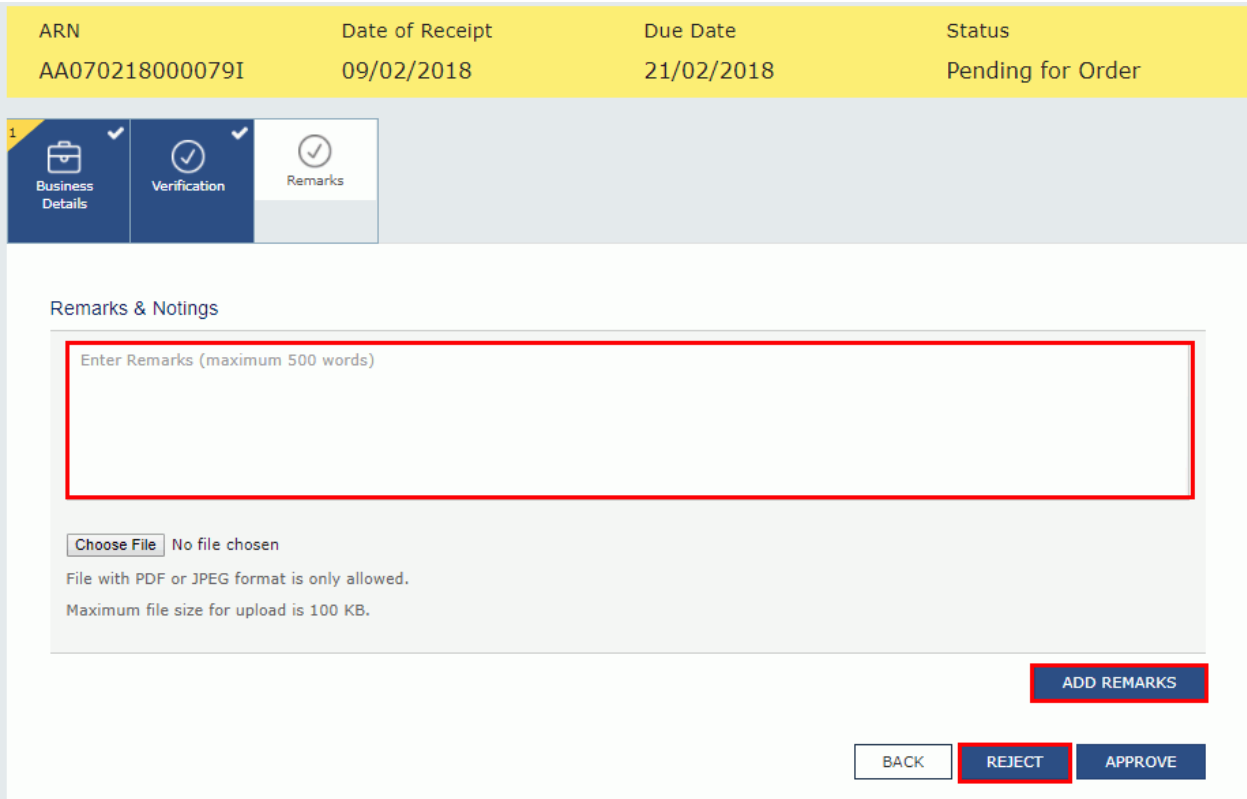
Once the applicant has responded to the SCN, the Tax Official can either "approve" or "reject" the application.

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.

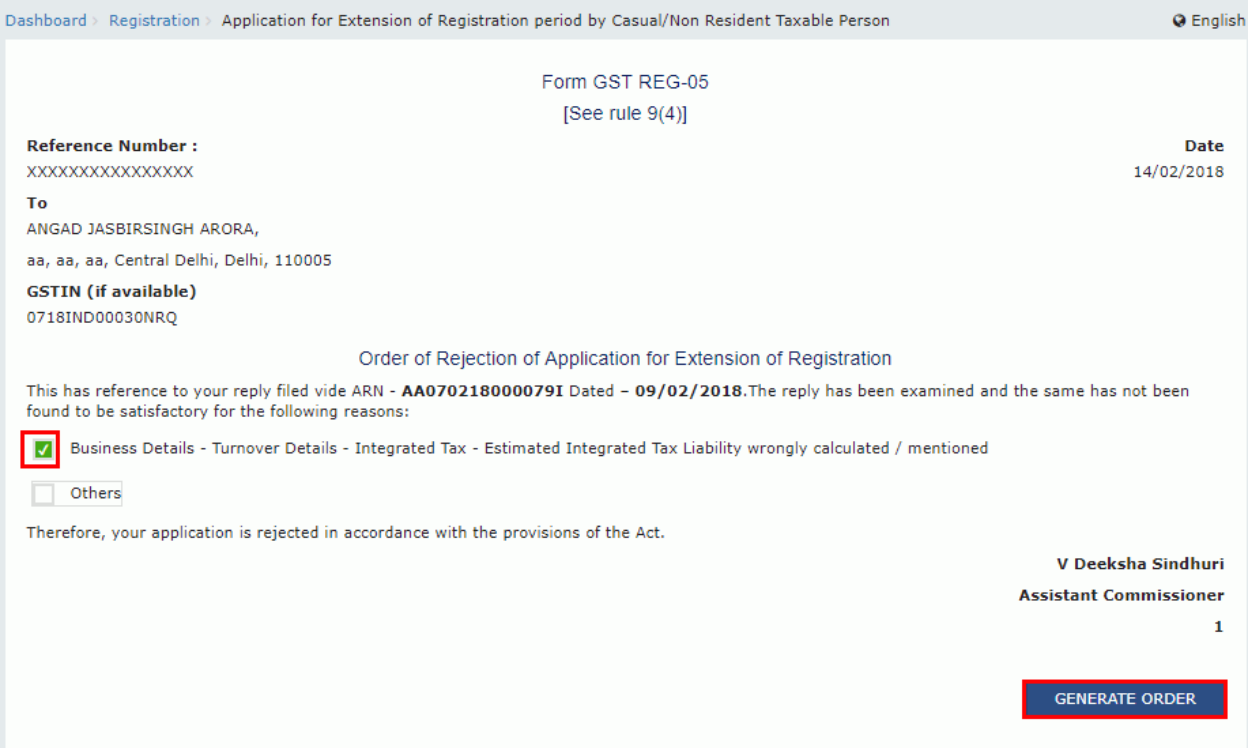
9. Review each section thoroughly. The section with yellow highlight shows the amended information by the applicant.
10. Click the monitor icon displayed adjacent to the section headers to view the responses to the queries.



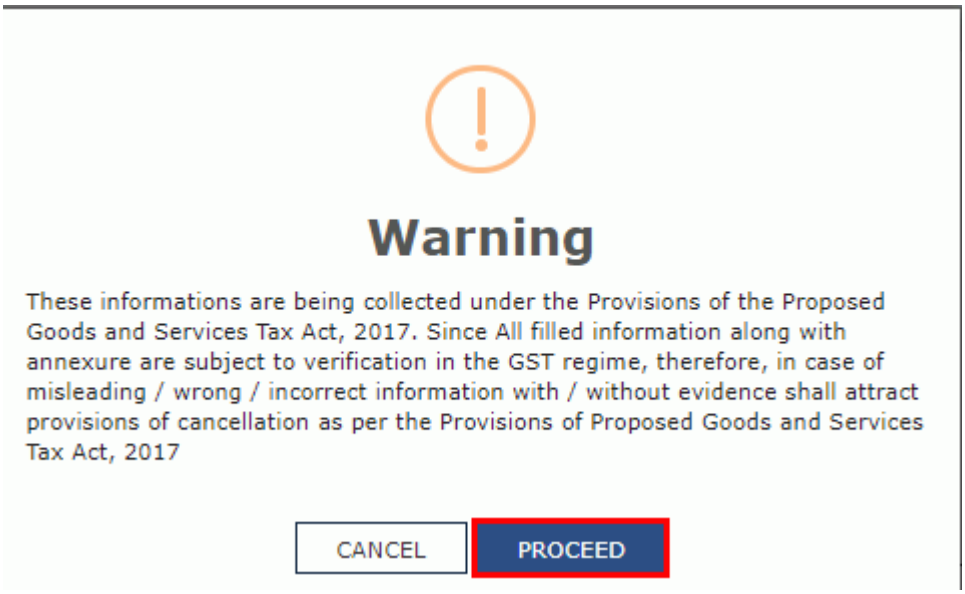
11. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by the applicant in other tabs.
12. On the **Remarks** page, you may give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



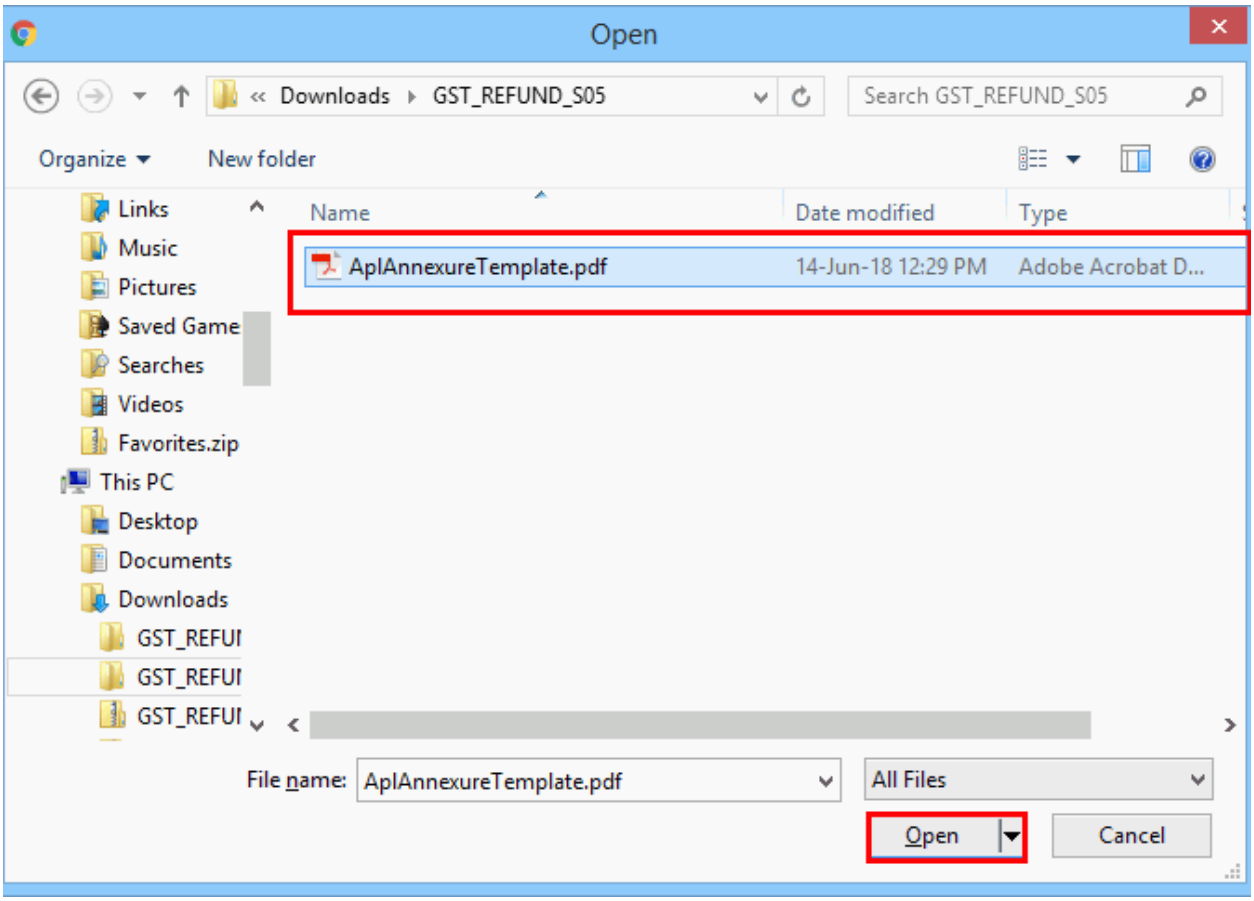
14. The Rejection Order is generated. Select the relevant checkboxes for the appropriate reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.



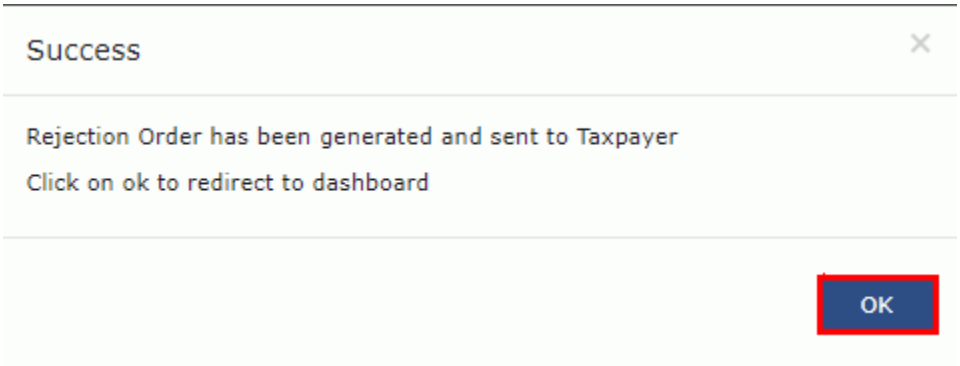
15. Click the **PROCEED** button.



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



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



Note:

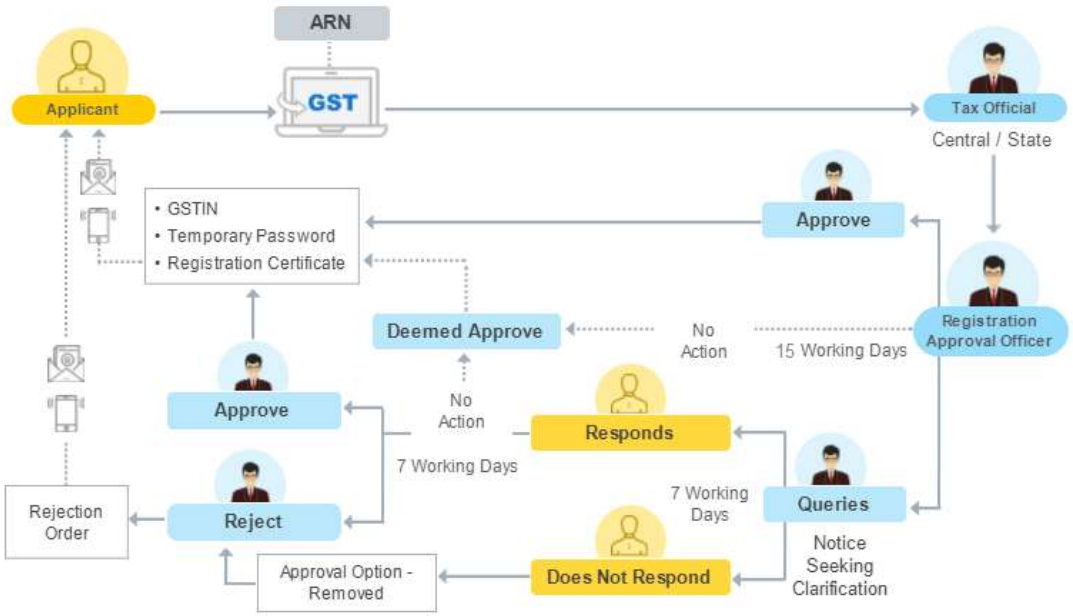
1. On rejection of the Form, work-item will get closed. ARN status will be changed to “Rejected”
2. Rejection Order will get generated stating the reasons for rejection of the application.
3. The taxpayer will be communicated about rejection by SMS/ Email.
4. Rejection order digitally signed by the Tax 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 Application for Enrolment of Migrated Taxpayer

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

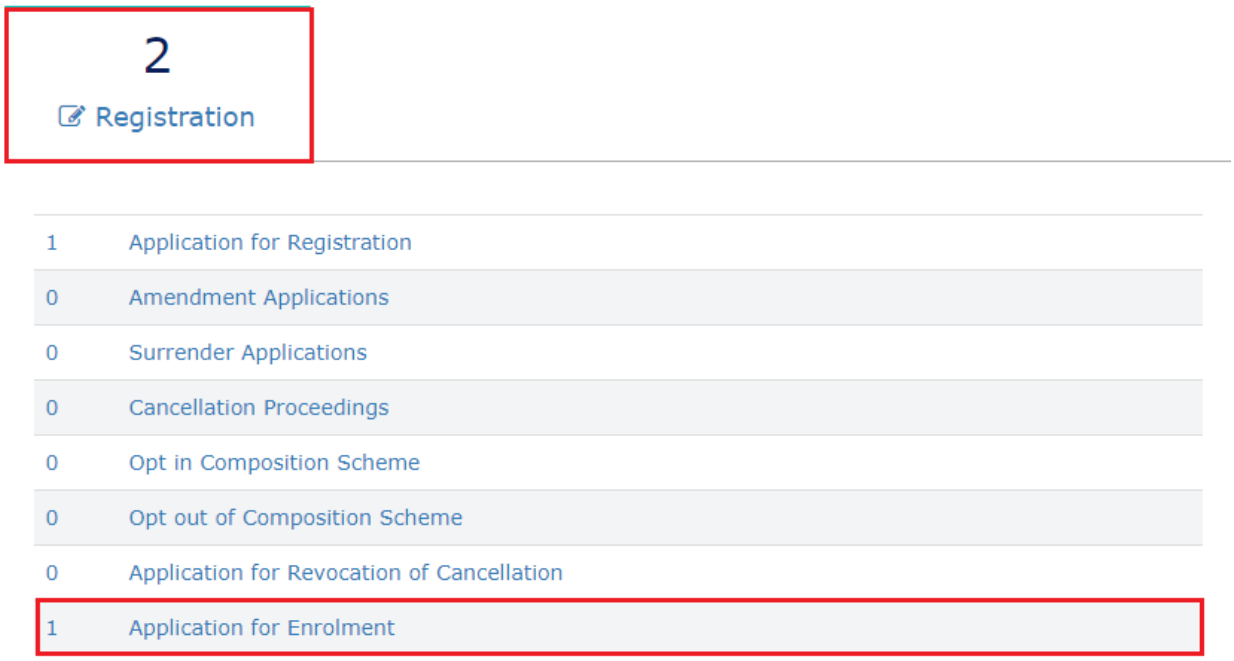
Once the enrollment application gets filed, the application will be forwarded to the State or Centre based on the Source Authority i.e. the Authority which had requested for the allotment of the provisional ID.

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:

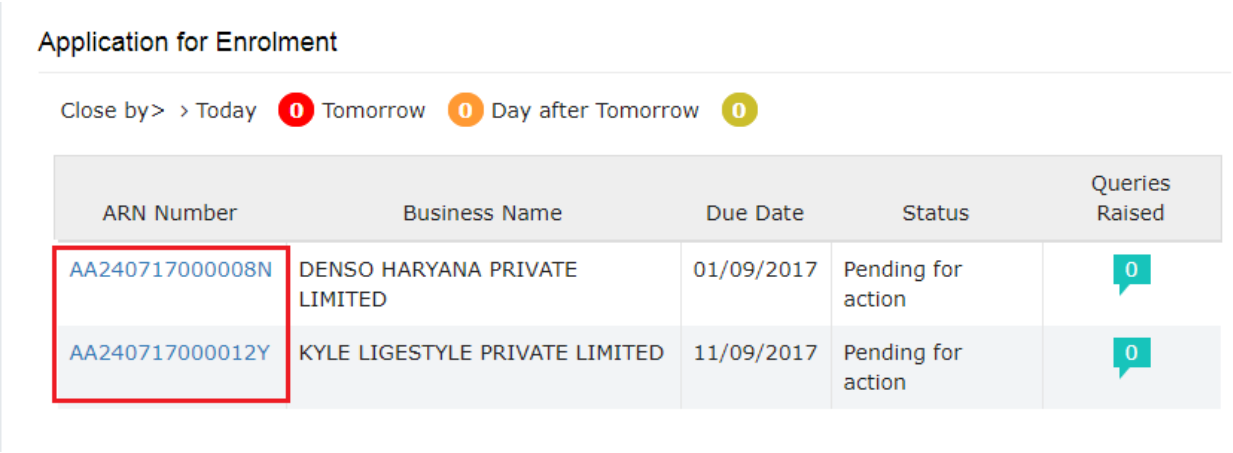
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing. Click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



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.



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

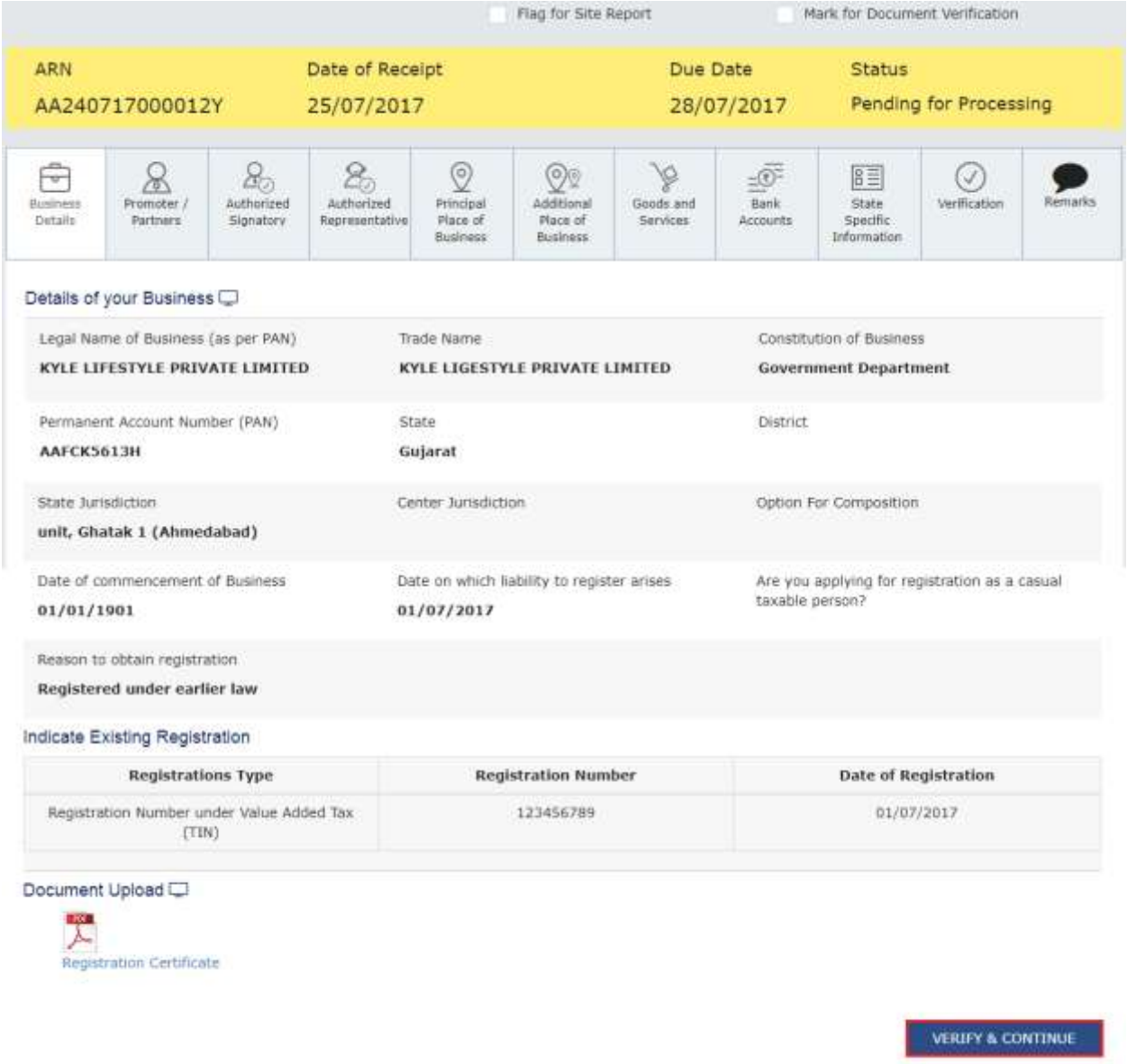
Accordingly, the Tax Official can view only two buttons - Approve and Reject

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

Indicate Existing Registration

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

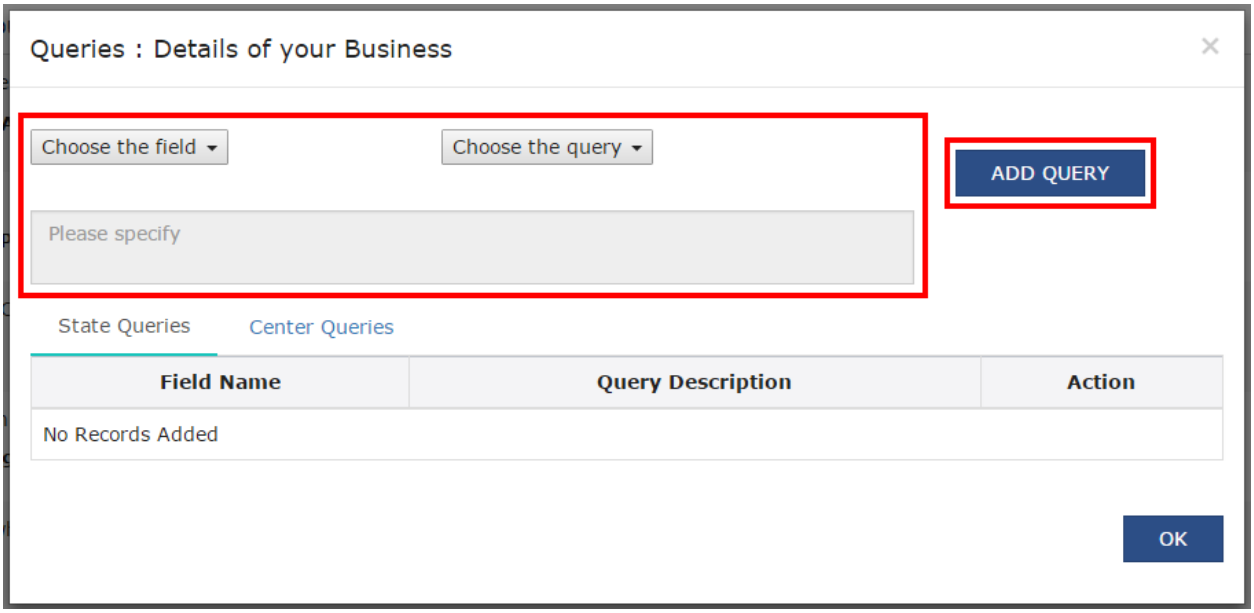
Document Upload

Registration Certificate

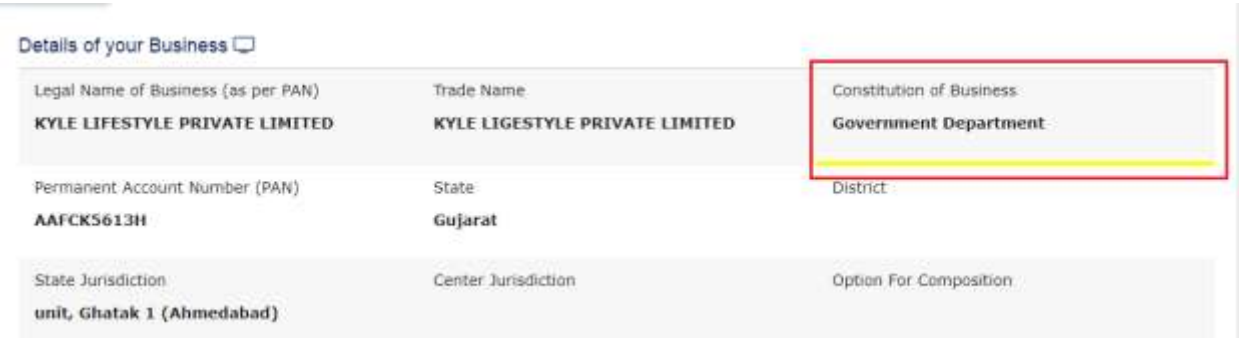
VERIFY & CONTINUE

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

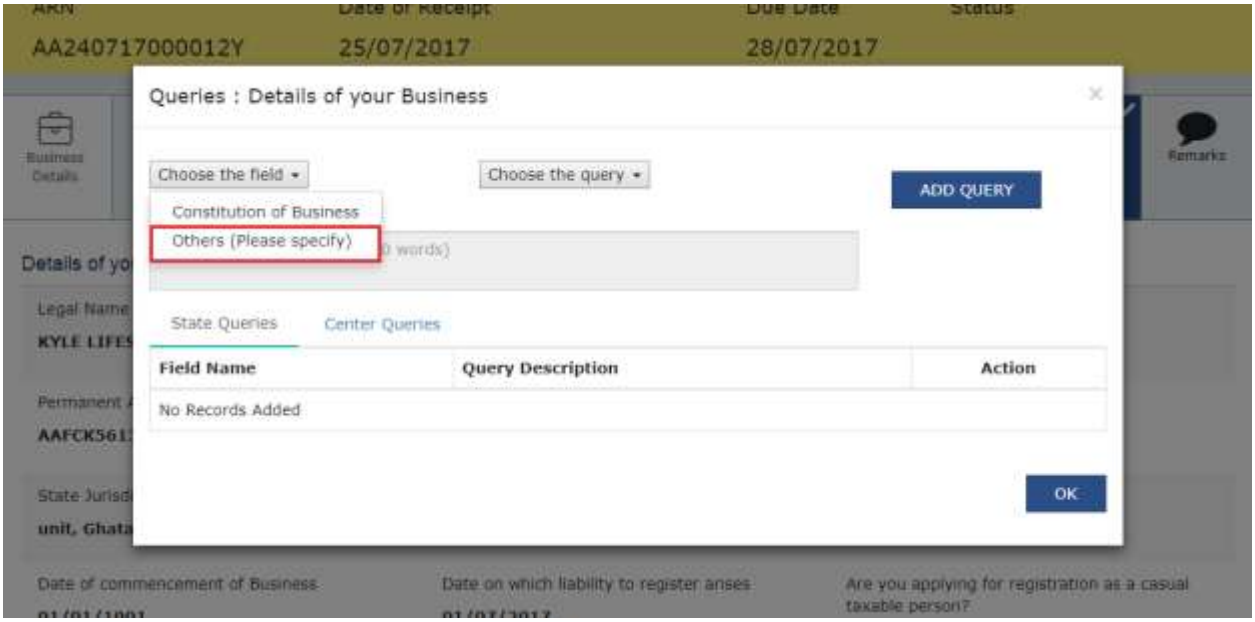
7. In the **Choose the field** drop-down list, select the field for which you want to raise a query.
8. In the Choose the query drop-down list, select the type of query to be raised.
9. Click the **ADD QUERY** button. Queries will be displayed in the below table.



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

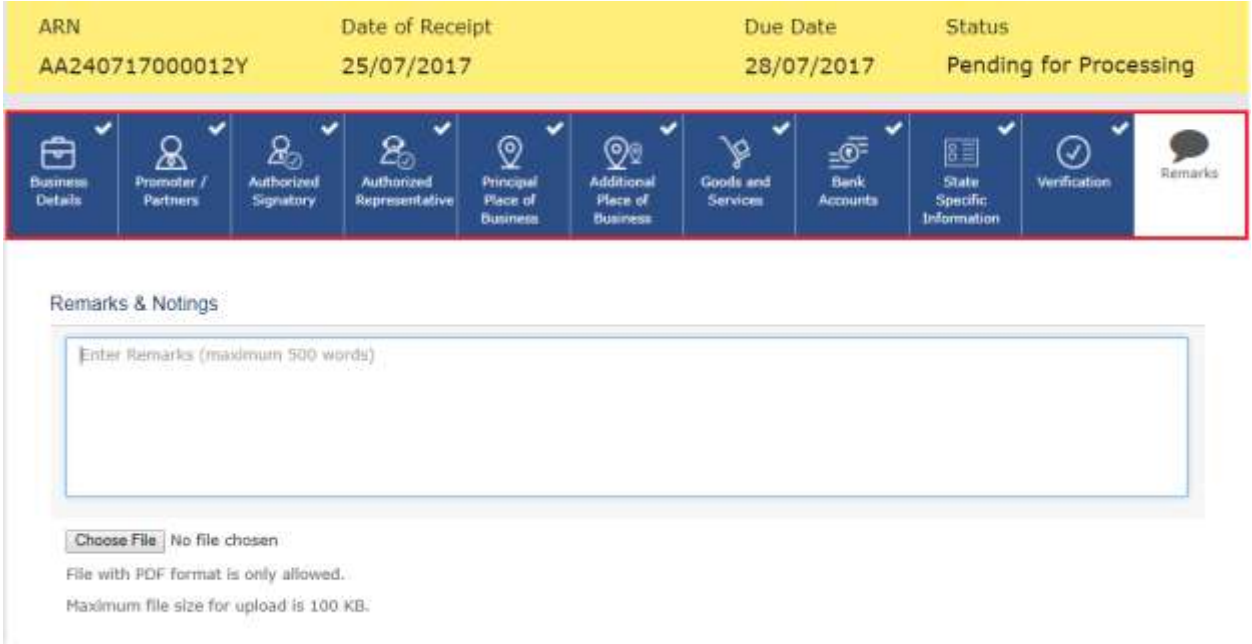


The section with queries gets highlighted with a yellow underline.

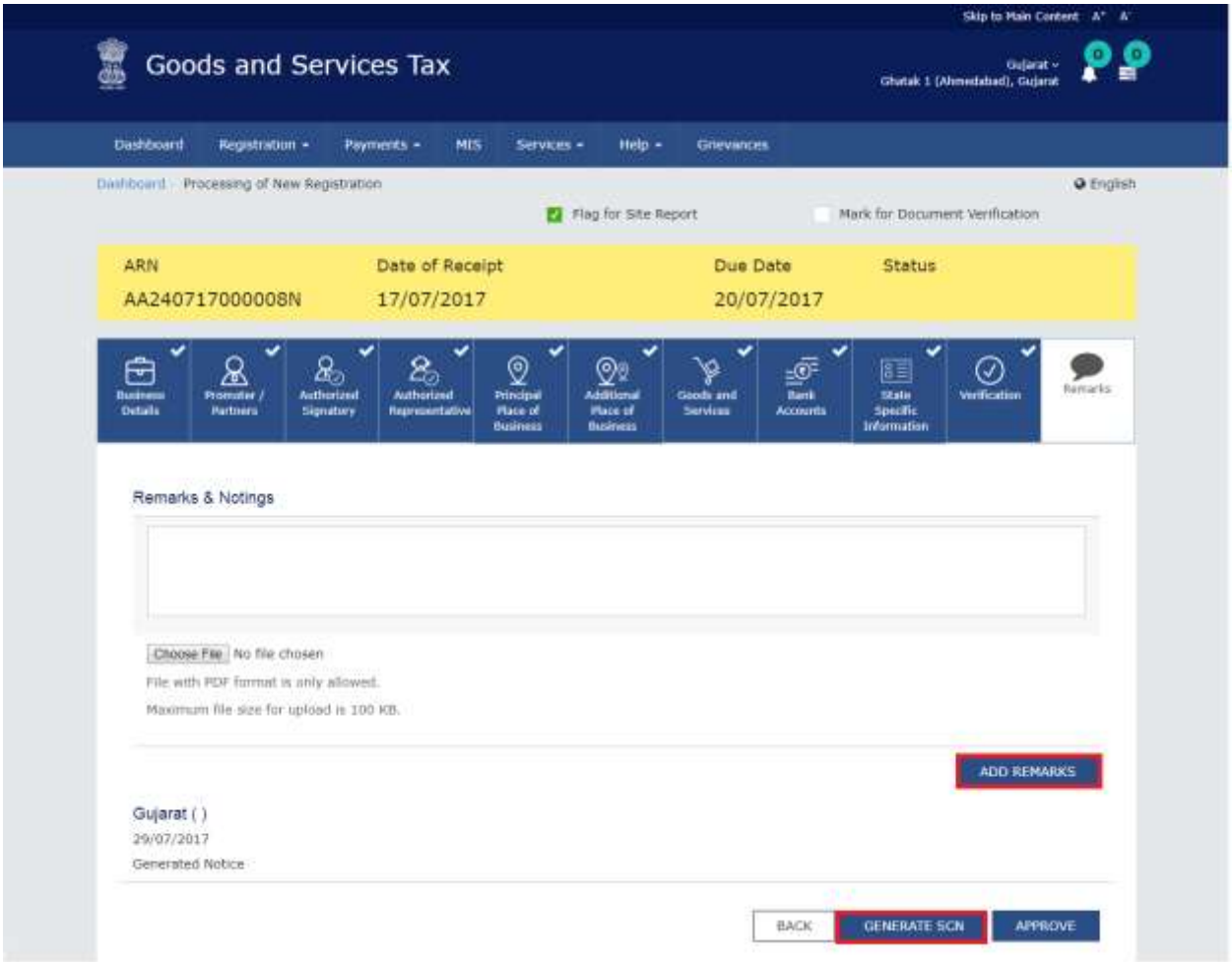


Query section of each page has an option of “Others”. You can select this option to add free text query in the page.

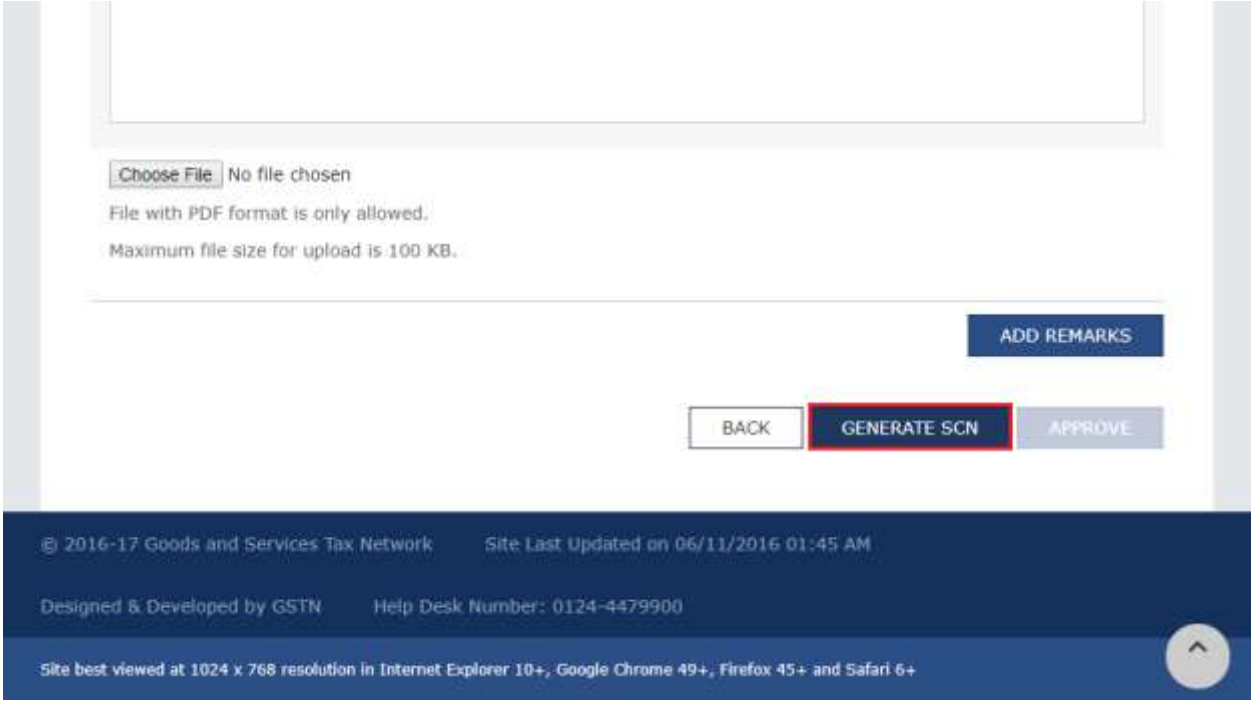
11. To approve an Enrolment application, you have to visit each tab and verify each page of the application. A check mark appearing on the tab indicates the page has been verified.



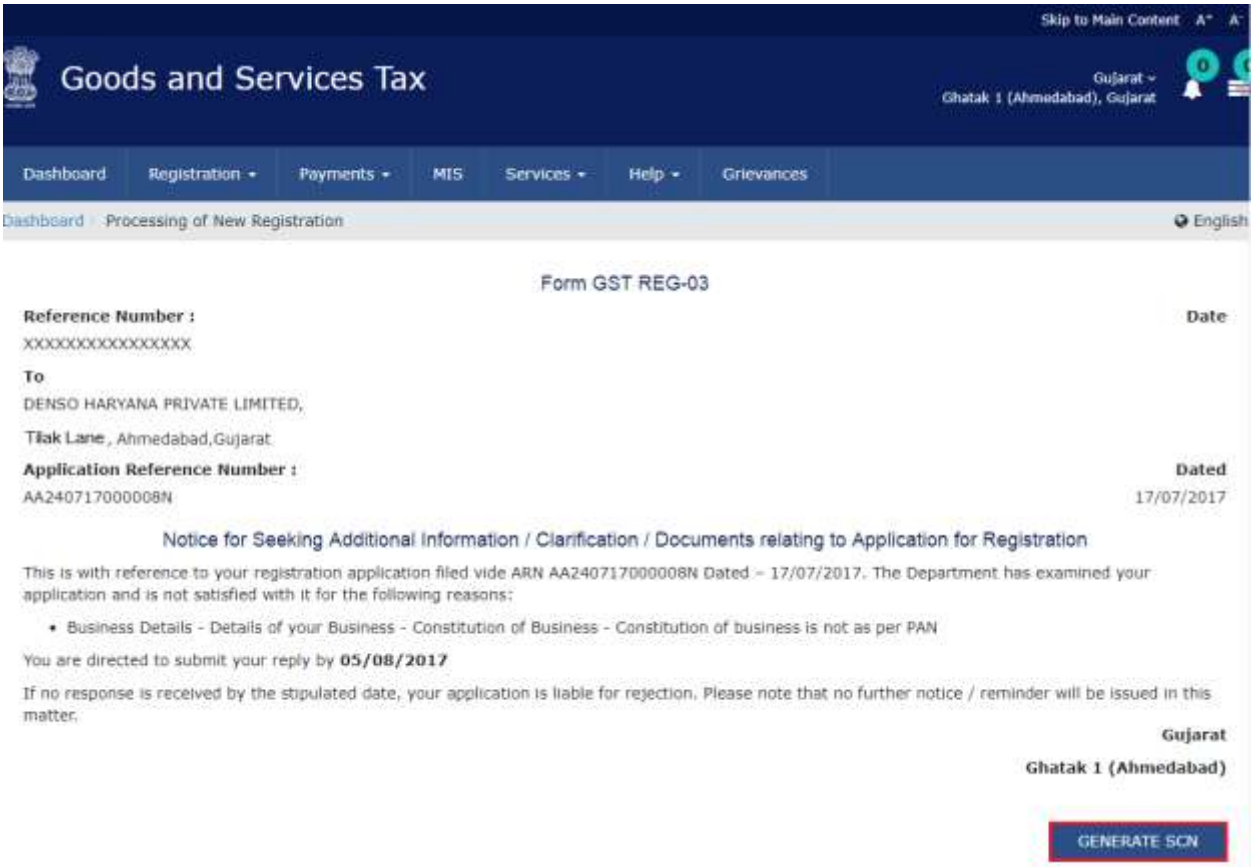
12. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.



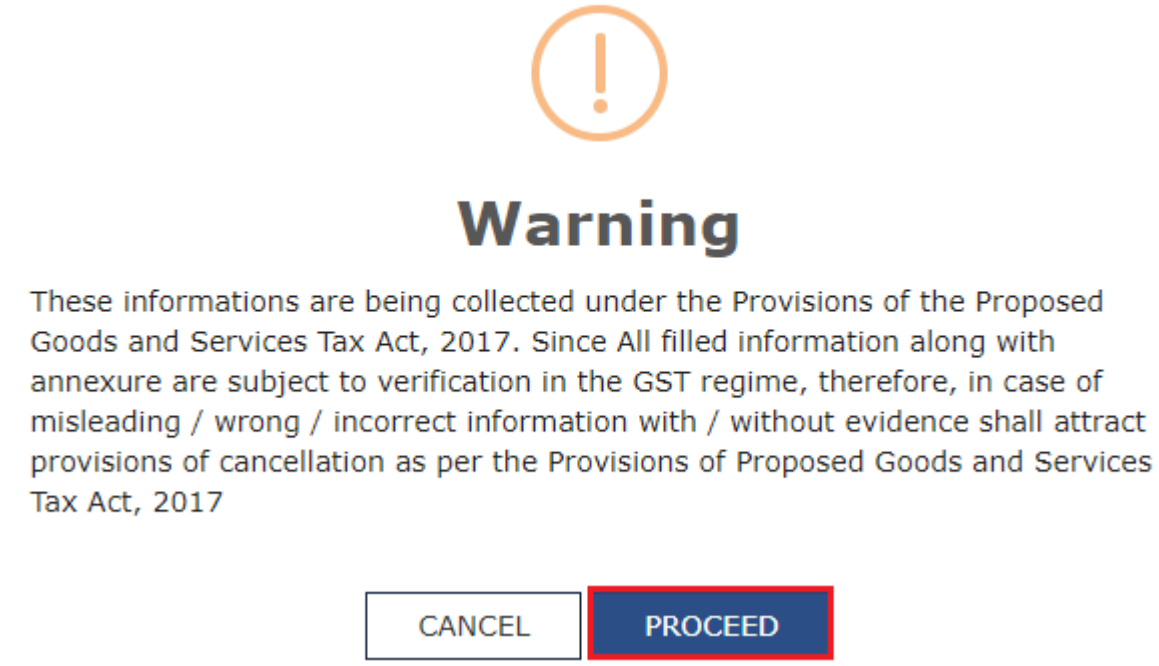
13. Click the **GENERATE SCN** button.



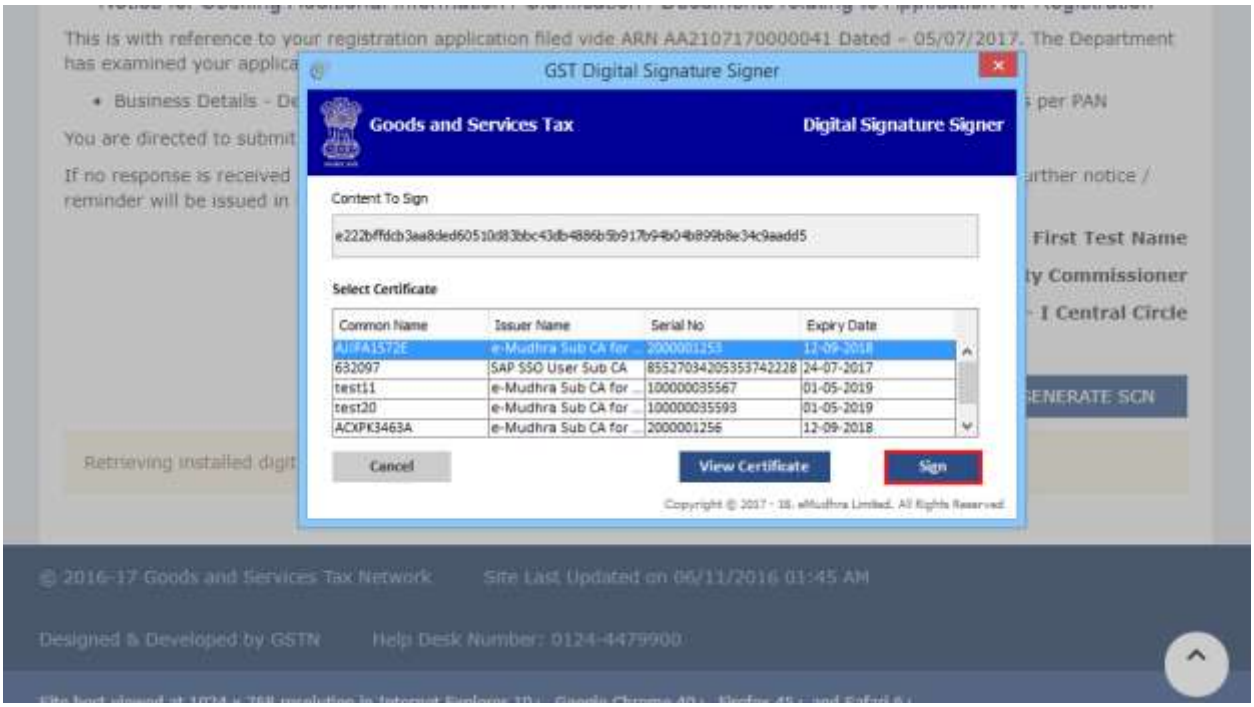
14. A Show Cause Notice for seeking clarifications is generated for the queries raised. Click the **GENERATE SCN** button.



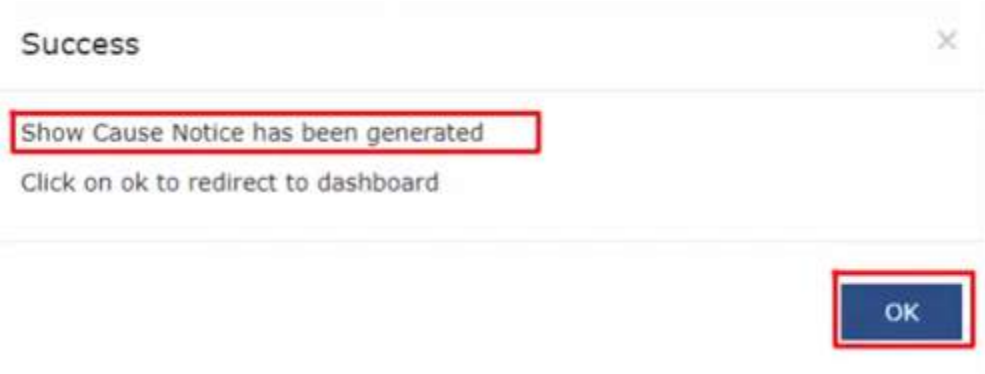
15. Click the **PROCEED** button.



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



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

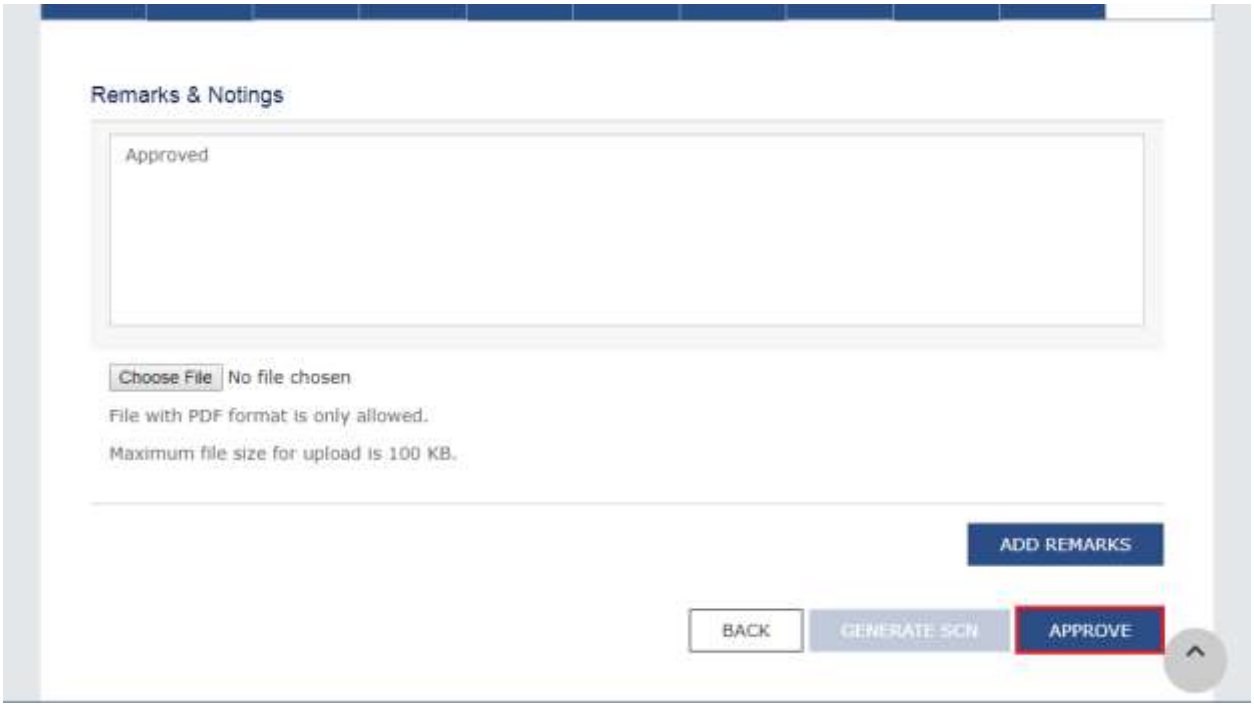


Note: The Taxpayer will be given 7 working days' time to file reply to the Notice for seeking clarifications.

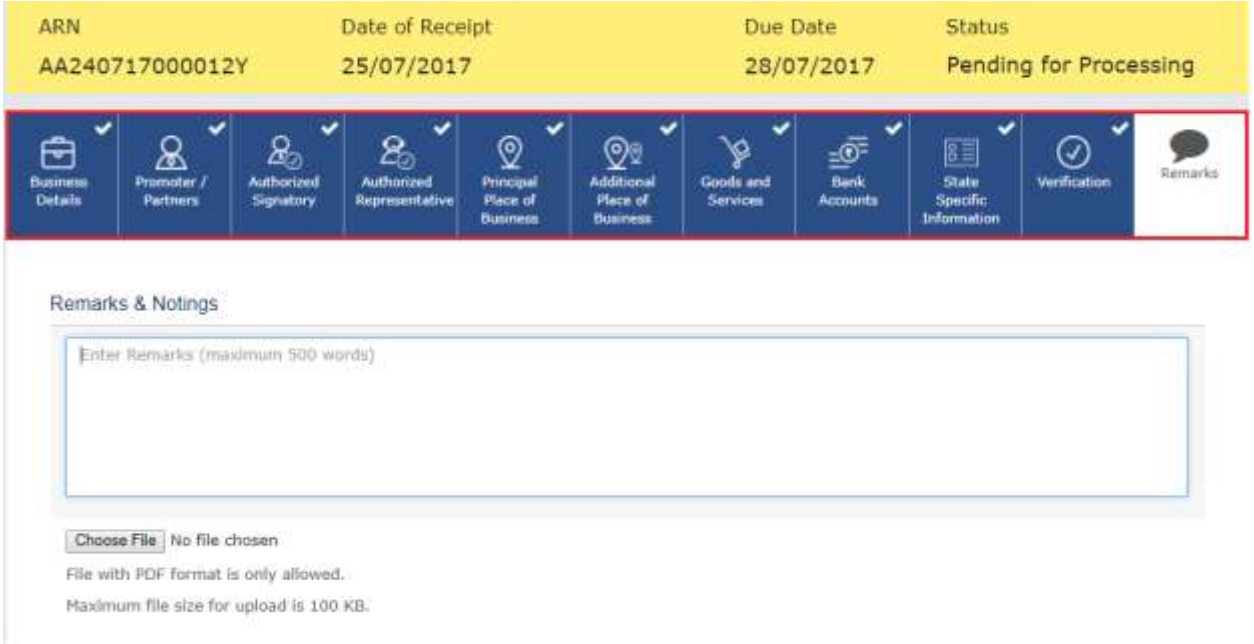
Approve Enrollment Application in case of first time receipt of the Enrollment Application

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

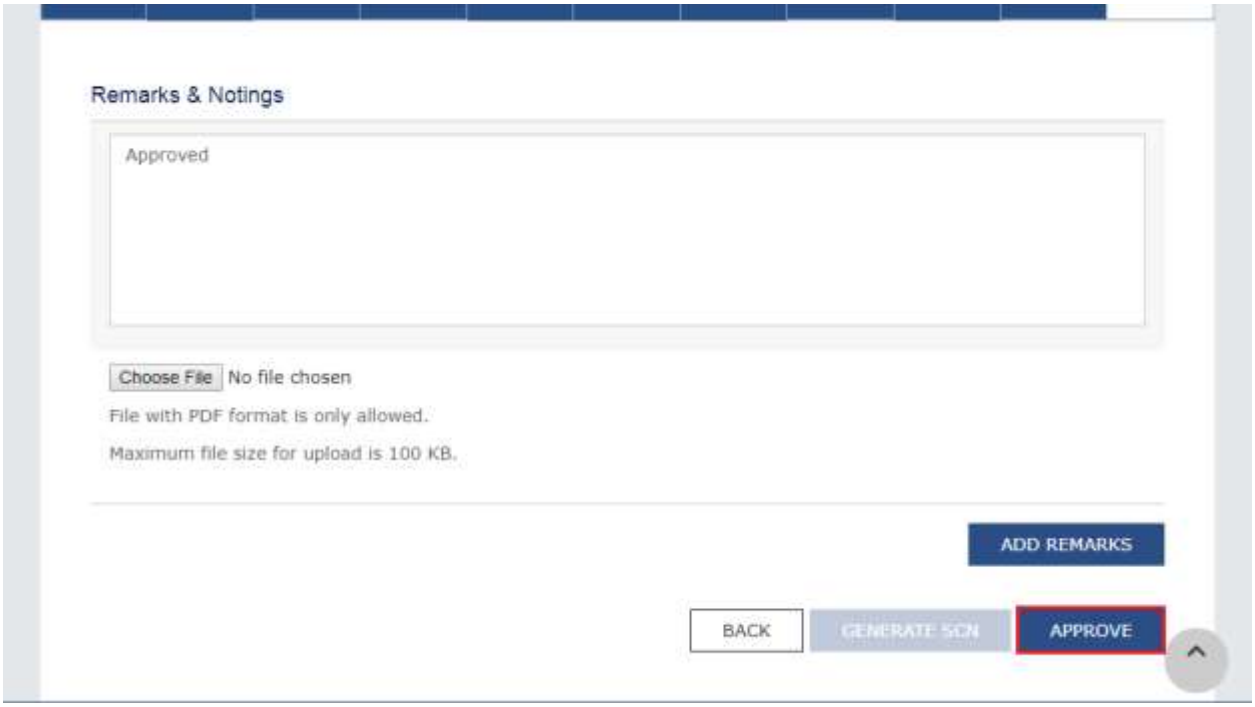
6. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by taxpayers in other tabs.



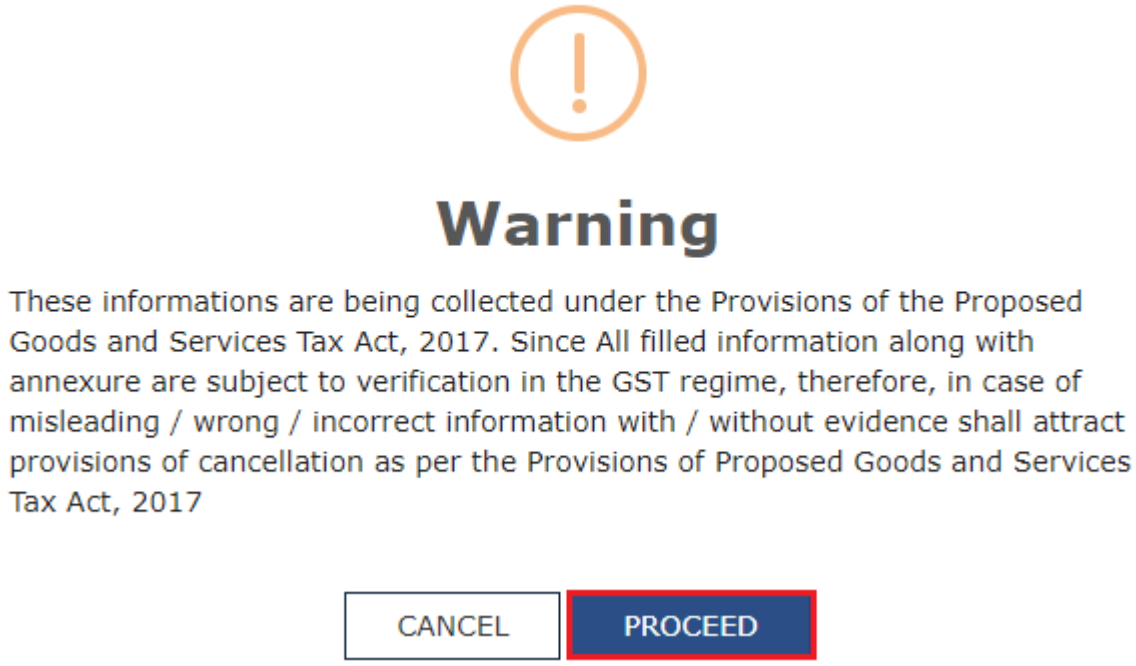
7. Visit each tab and verify each page of the application. A check mark appearing on the tab indicates the page has been verified.



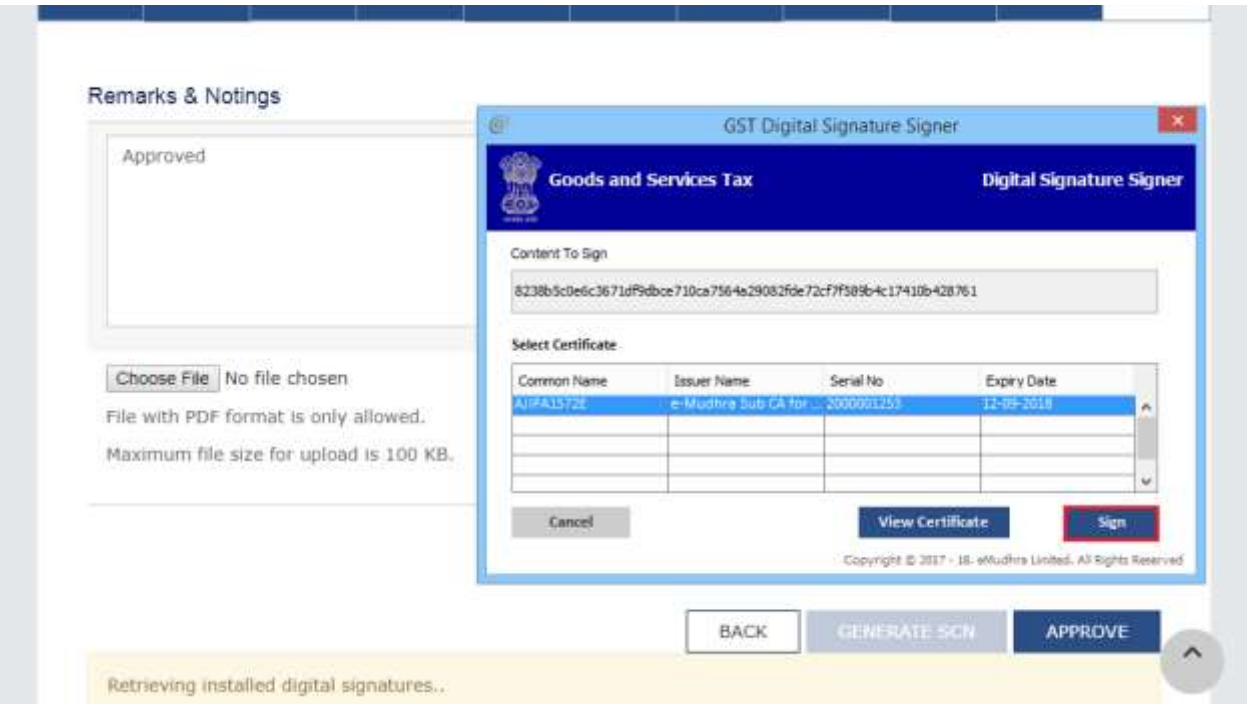
8. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.
9. Click the **APPROVE** button.



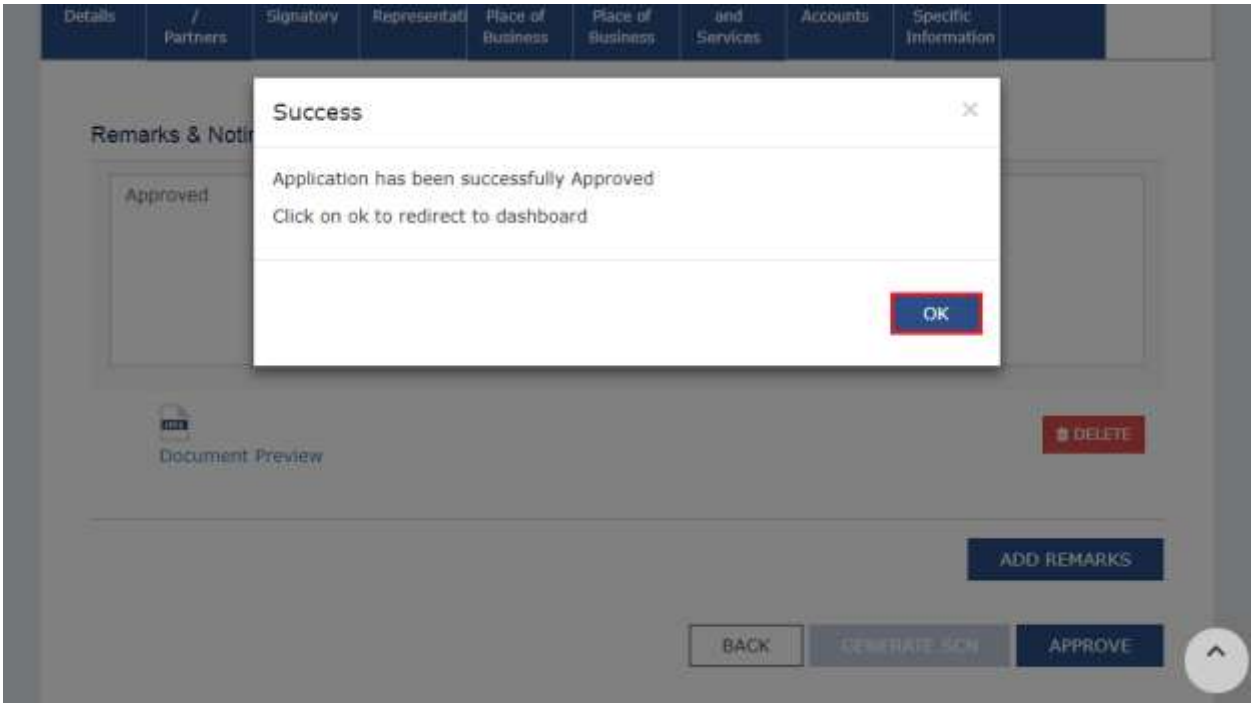
10. Click the **PROCEED** button.



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



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

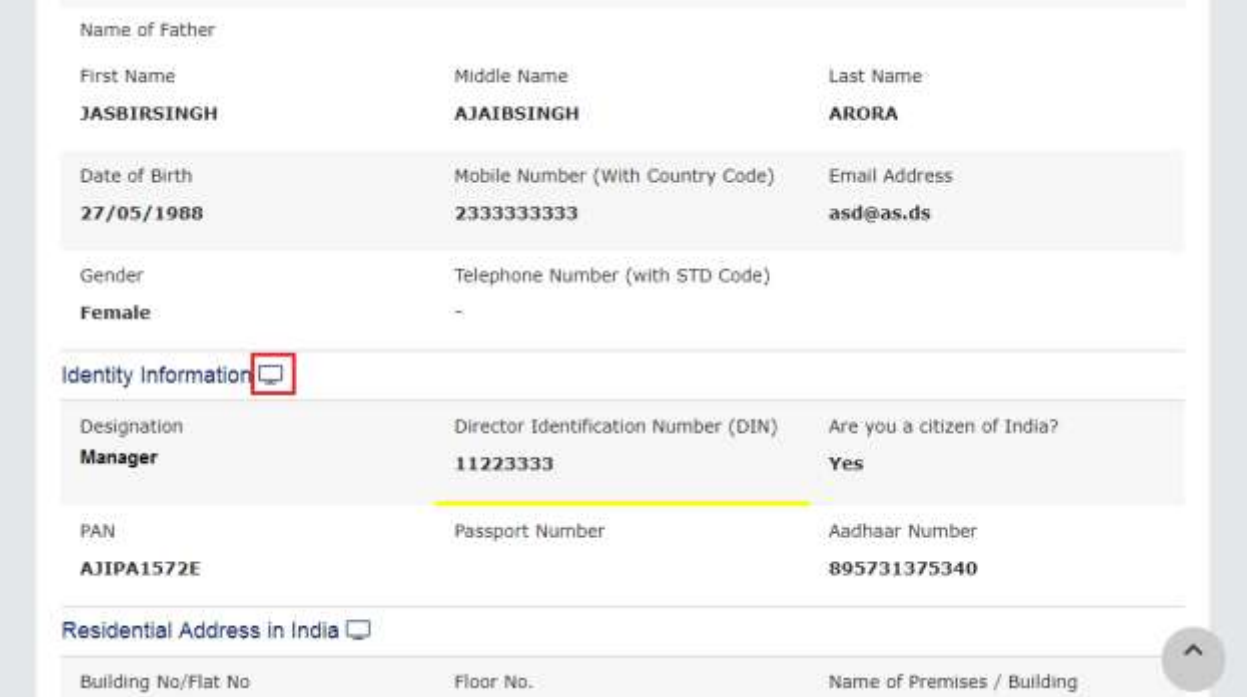


Note: On approval, work-item will get closed. Final Registration Certificate will be issued to the taxpayer. The taxpayer/ applicant will be communicated about approval through SMS and Email of the Primary Authorized Signatory.

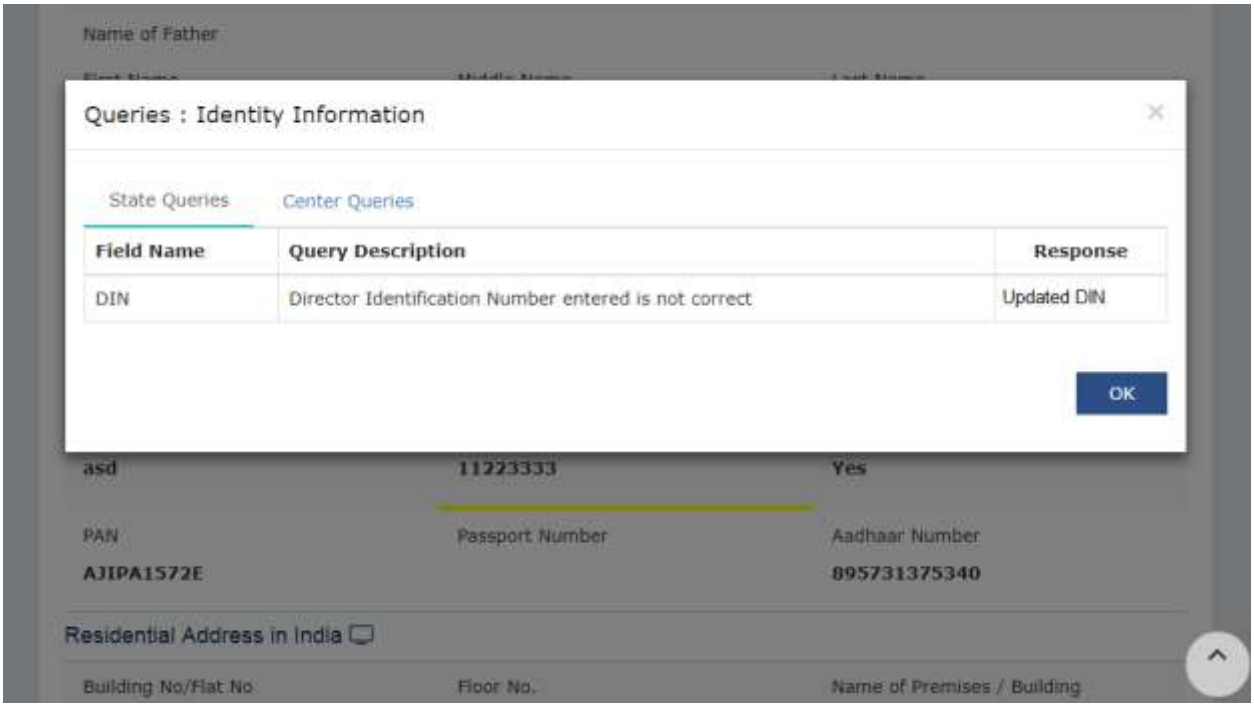
Approve the Resubmitted Enrollment Application

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.



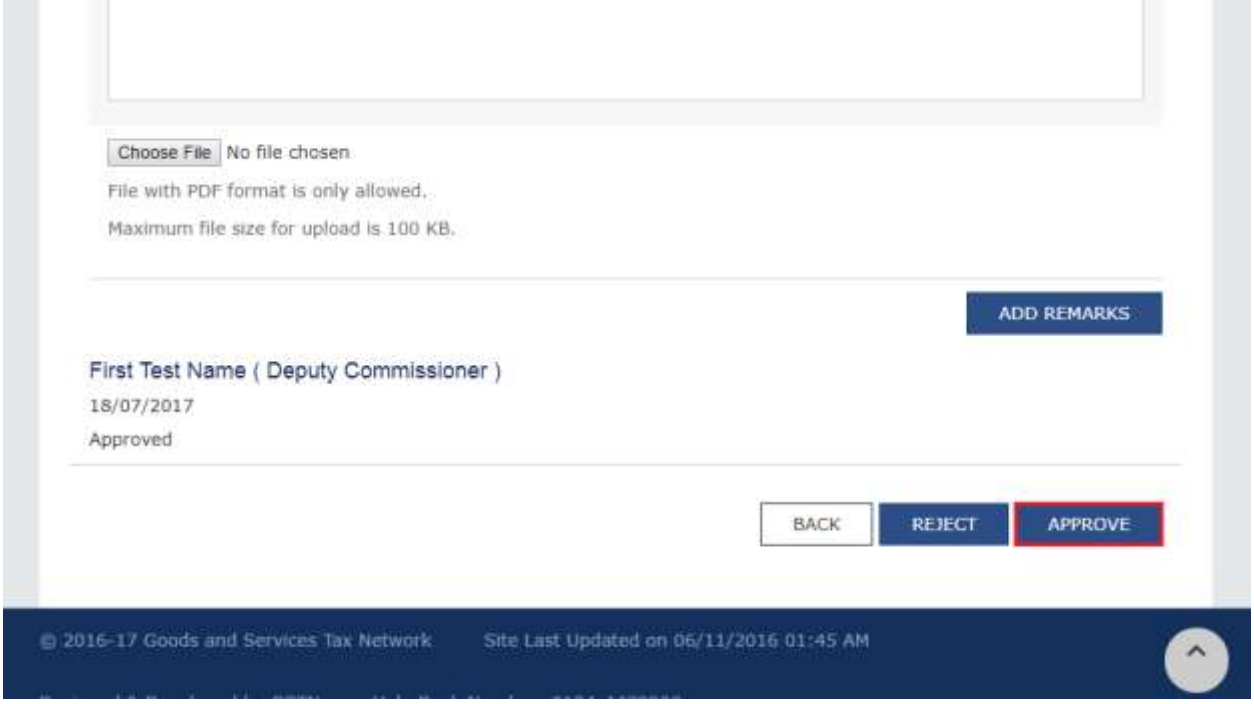
Notice, if the taxpayer has responded to the queries raised by the Tax Official.



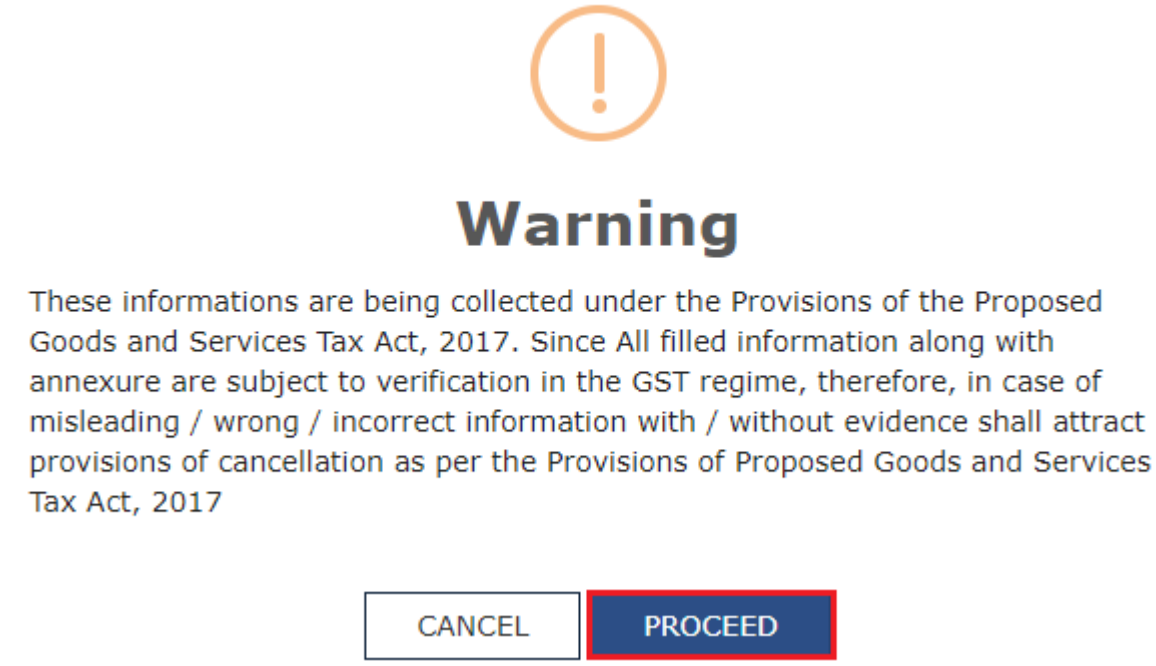
7. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

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.

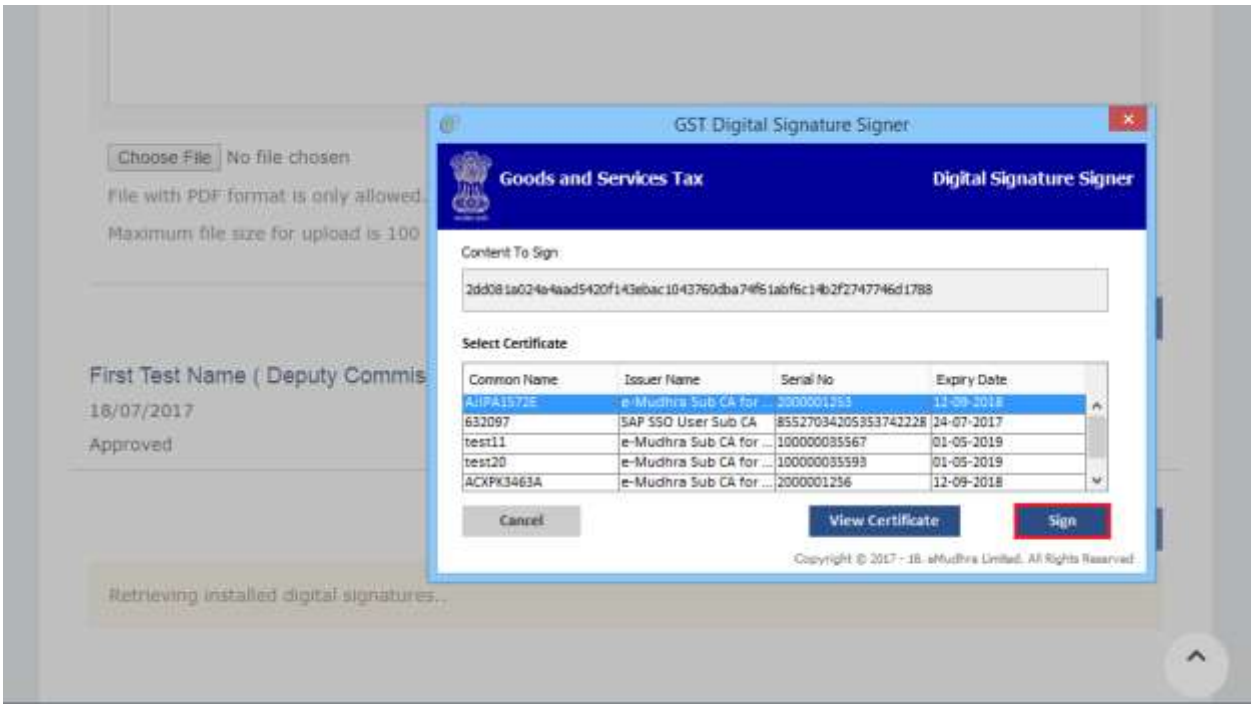
9. Click the **APPROVE** button.



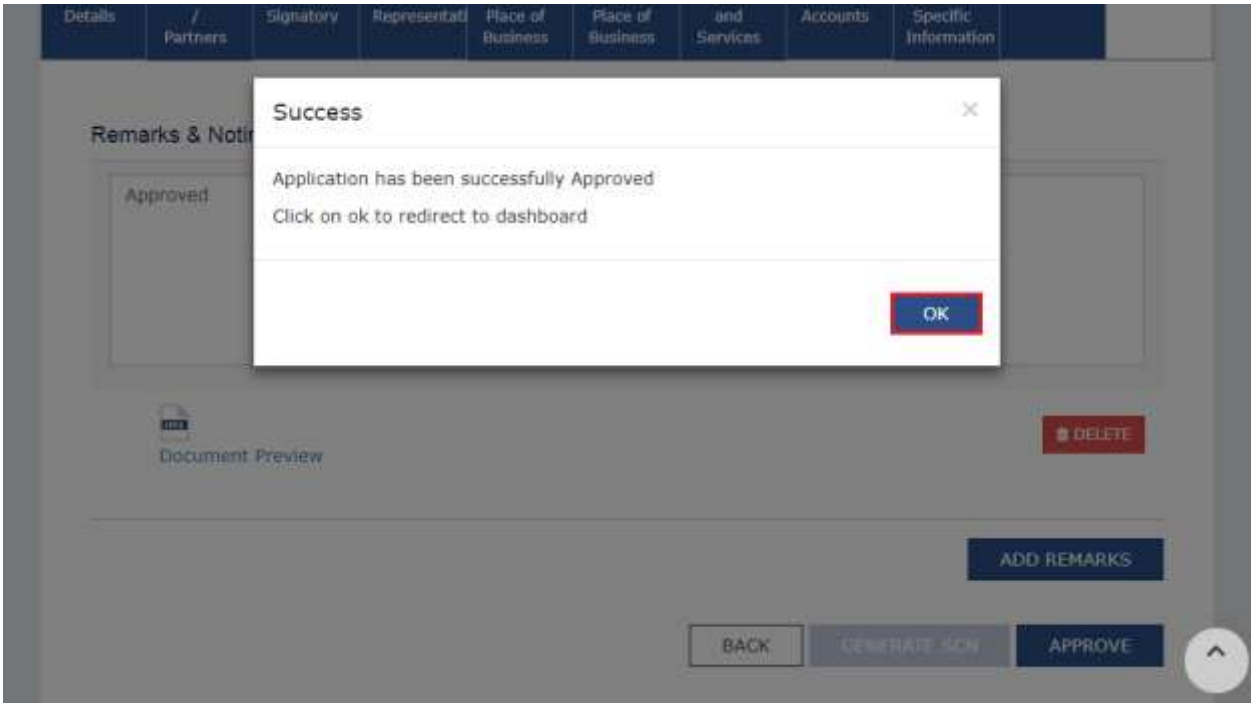
10. Click the **PROCEED** button.



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



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

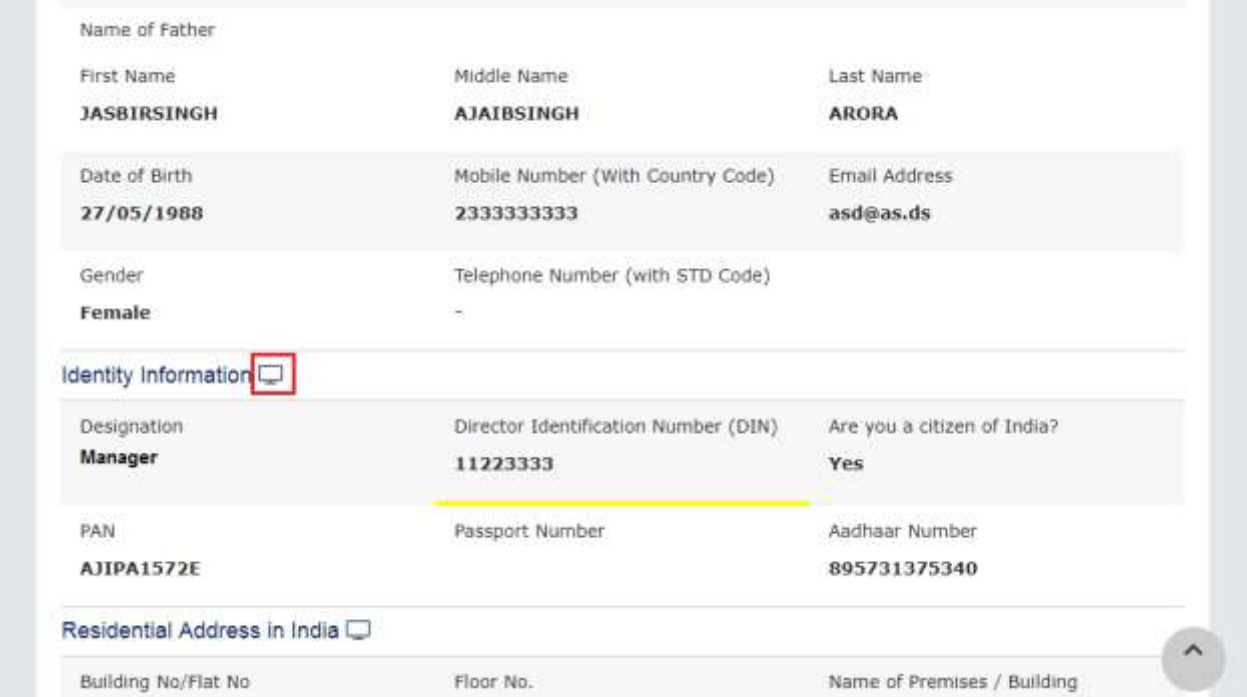


Note: On approval, work-item will get closed. The Registration Certificate will be issued to the taxpayer. The Primary Authorized Signatory will be communicated about approval of the application through SMS or Email given while filling up of part A of the Enrolment application.

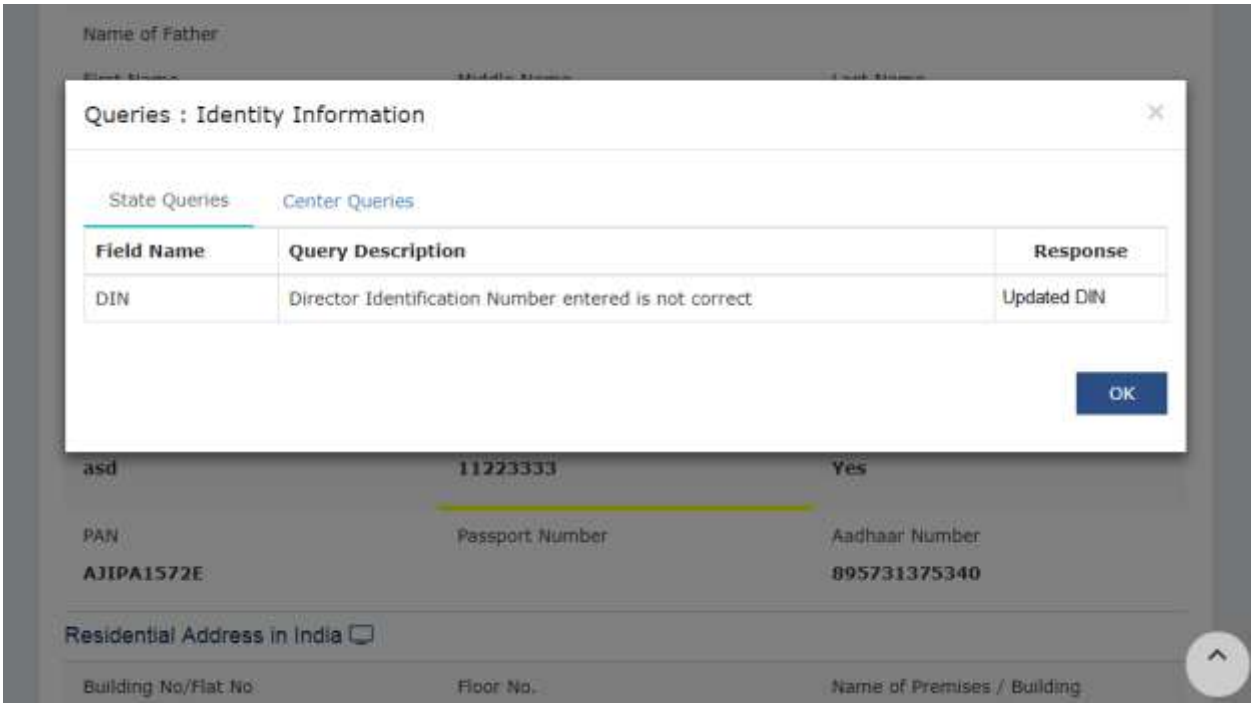
Reject the Resubmitted Enrollment Application

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.



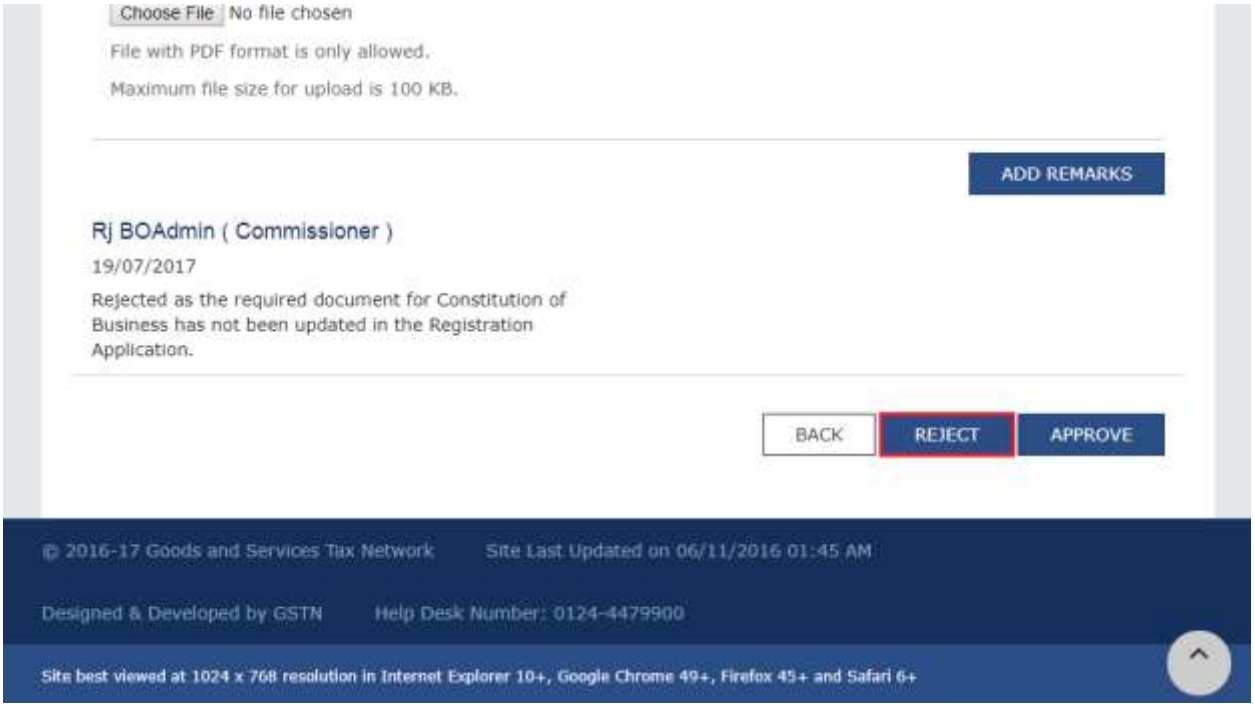
Notice, if the taxpayer has responded to the queries raised by the Tax Official.



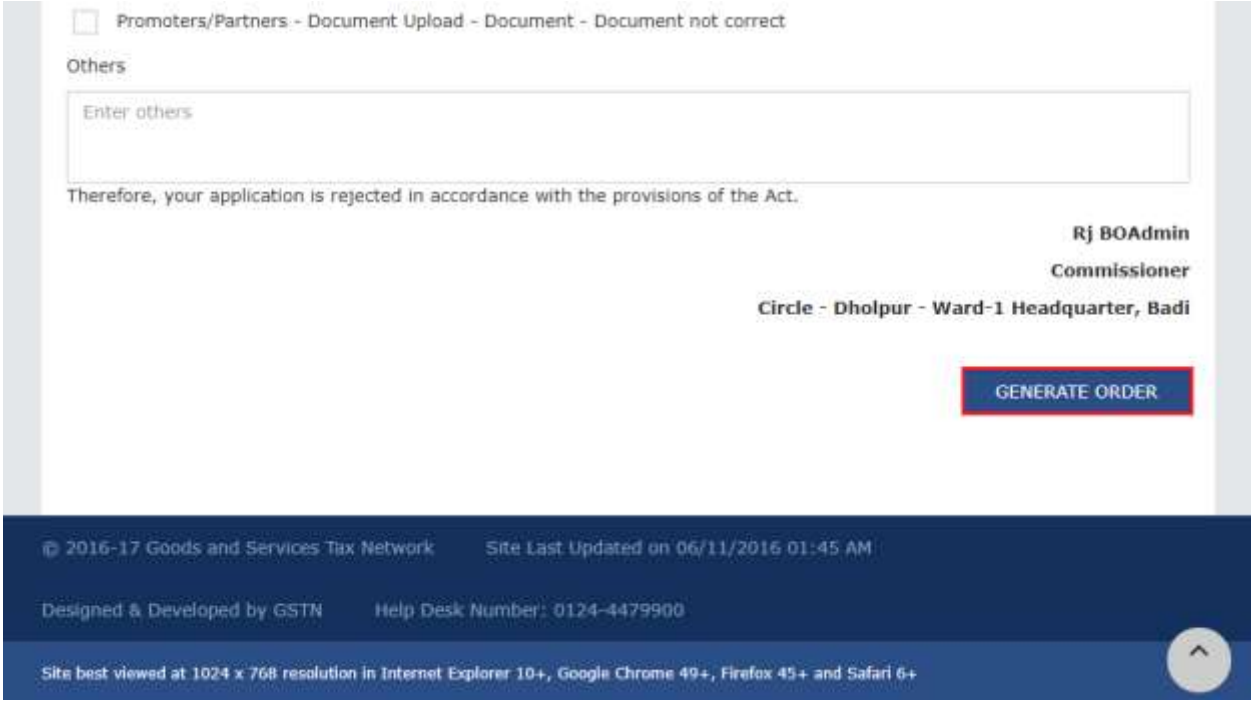
7. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

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.

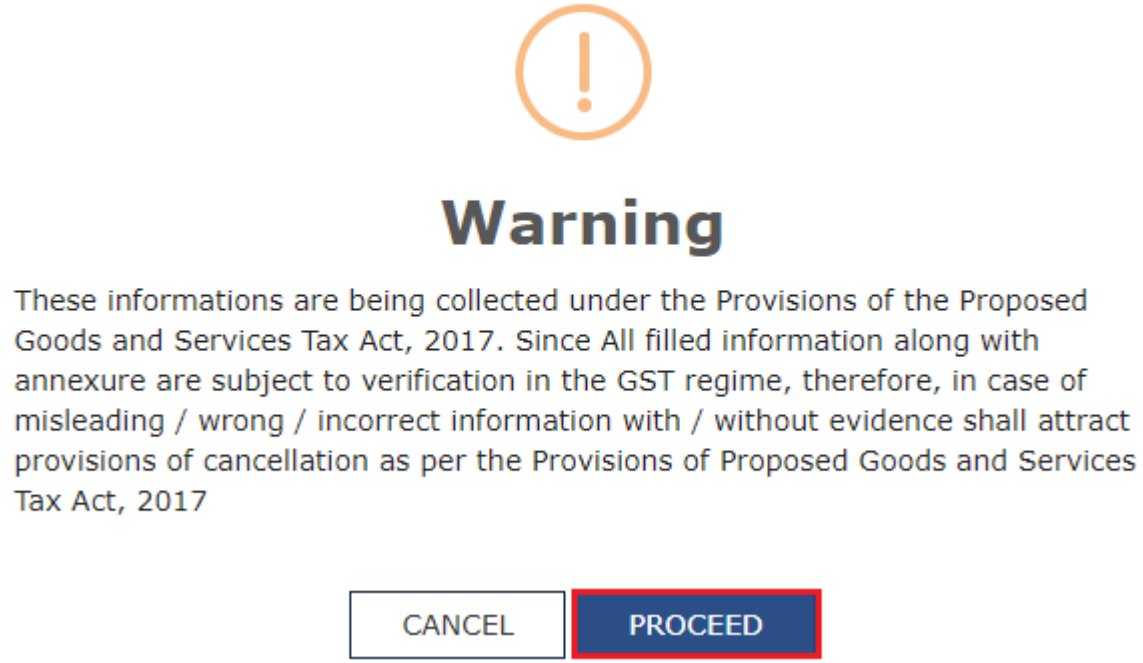
9. Click the **REJECT** button.



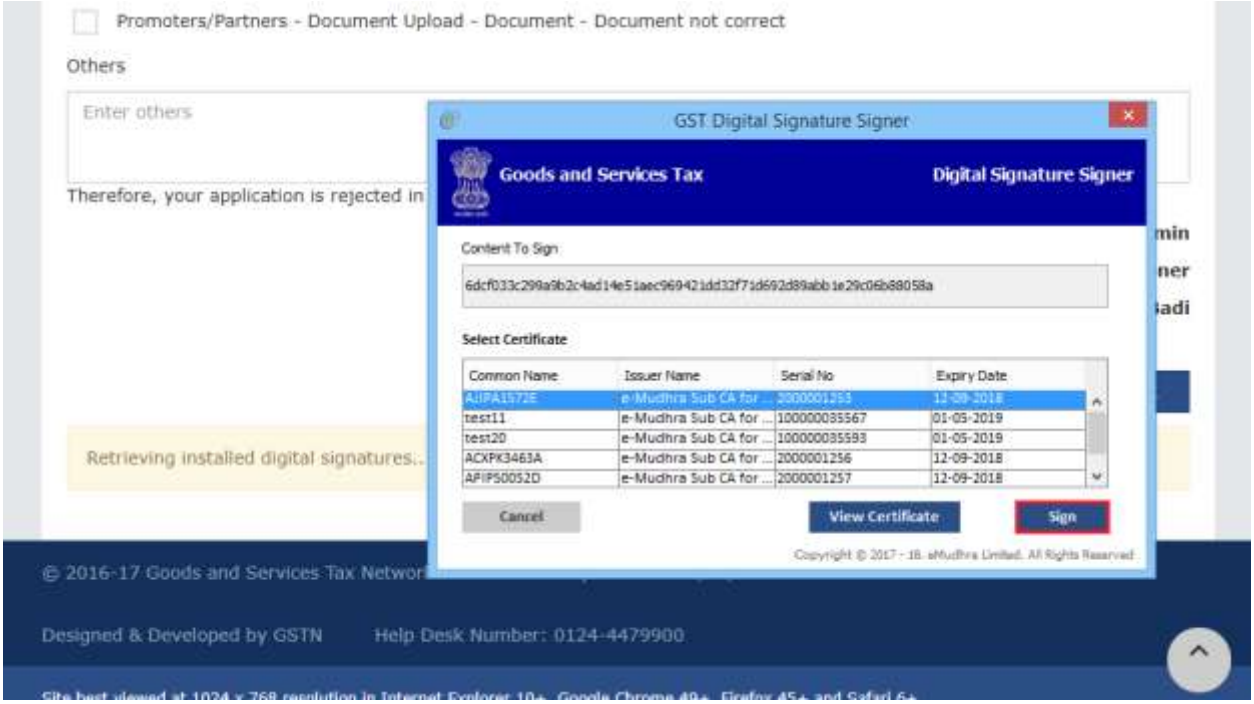
10. The Rejection Order is generated. Click the **GENERATE ORDER** button.



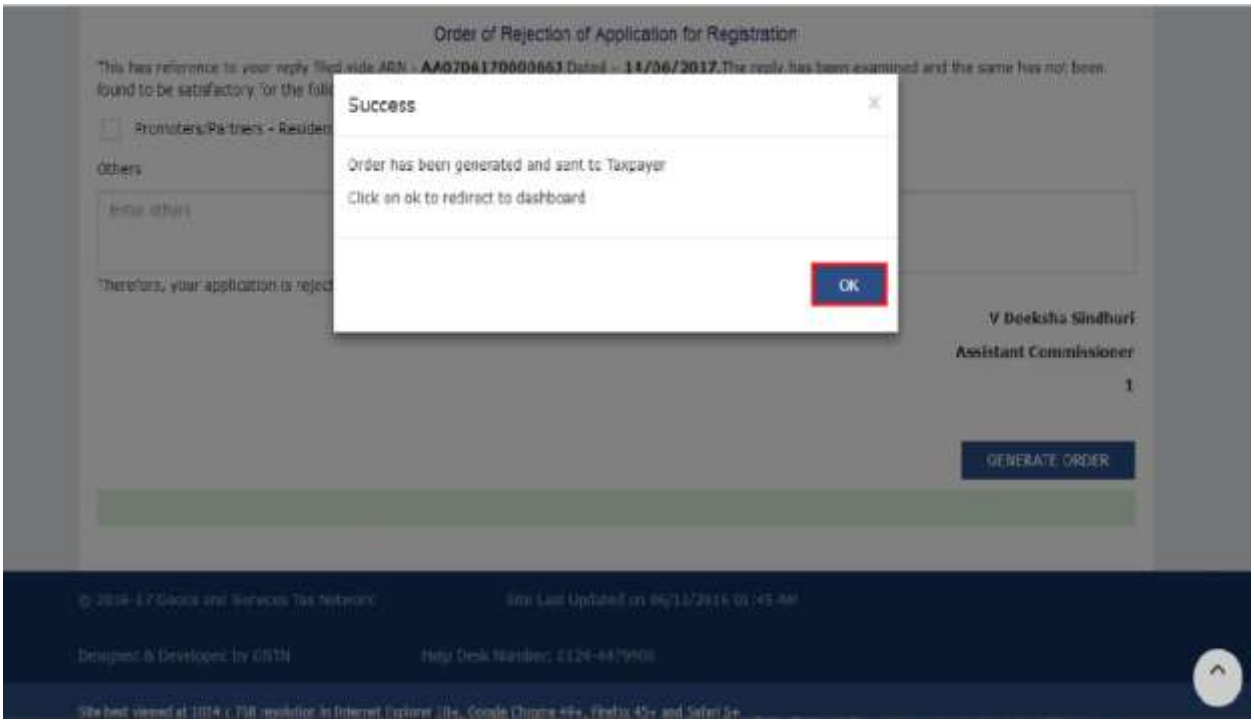
11. Click the **PROCEED** button.



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.

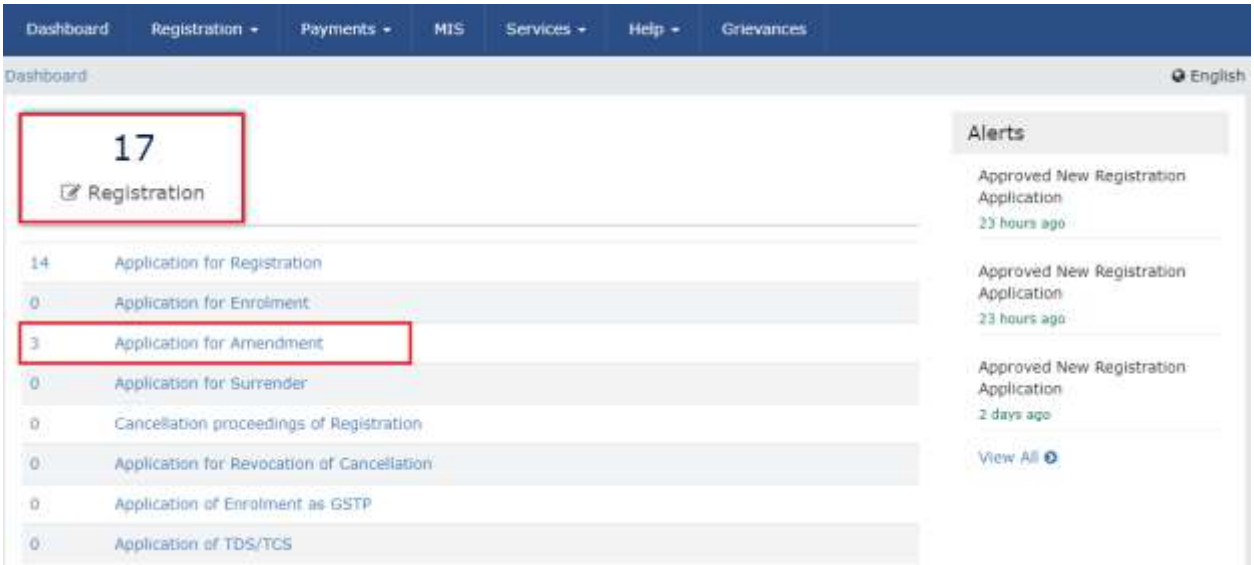
- Rejection order will be generated specifying the reasons for rejection of the application. The Primary Authorized Signatory will be communicated about rejection of the application through SMS or Email.

Processing of Amendment Application

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:

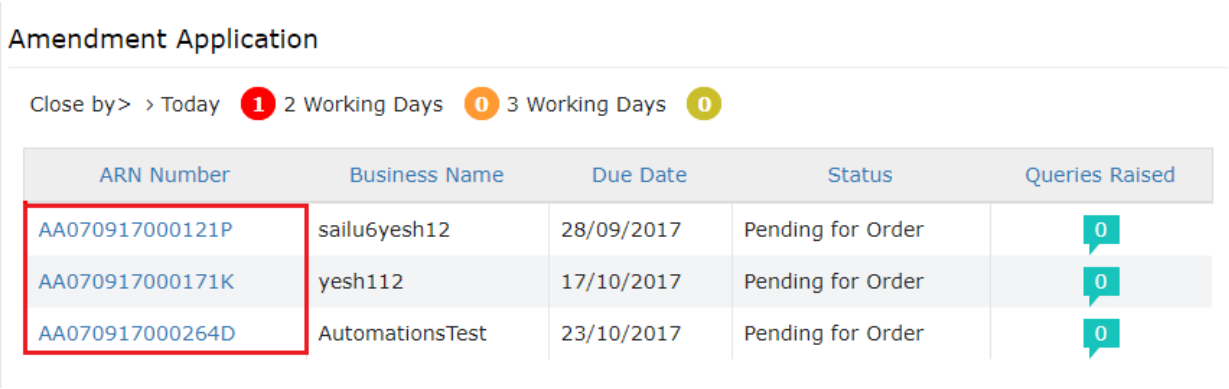
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing. Click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



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.



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.

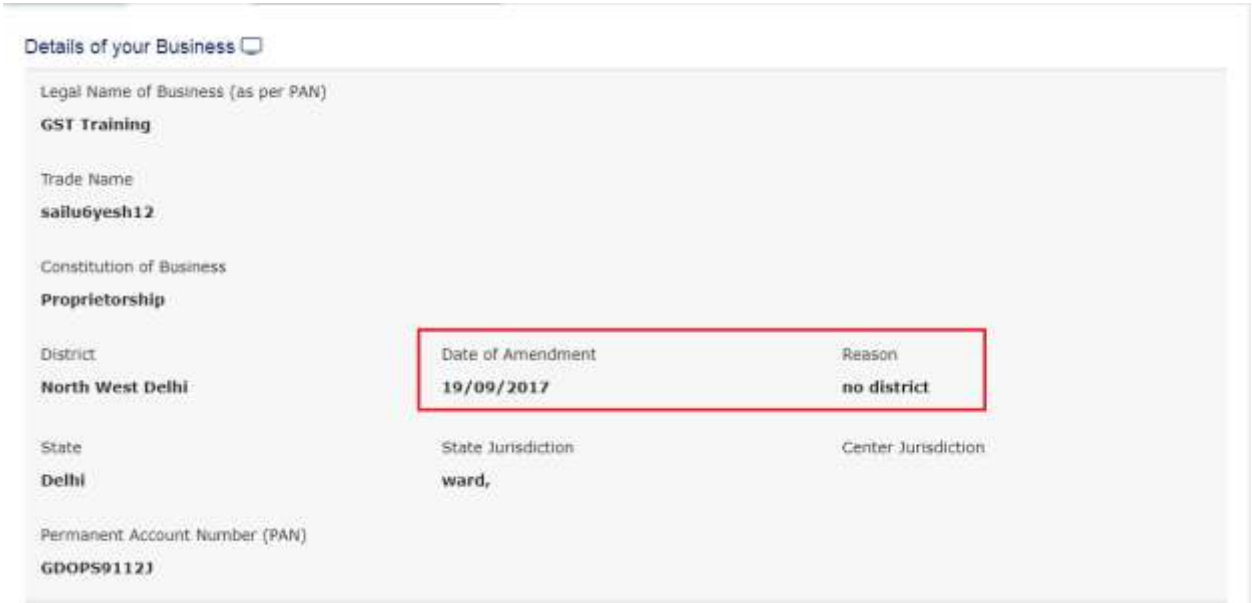
In case Tax Official takes no action or fails to take any action on the resubmitted application, within 7 working days from the date of the receipt of application, the application will be deemed approved.

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

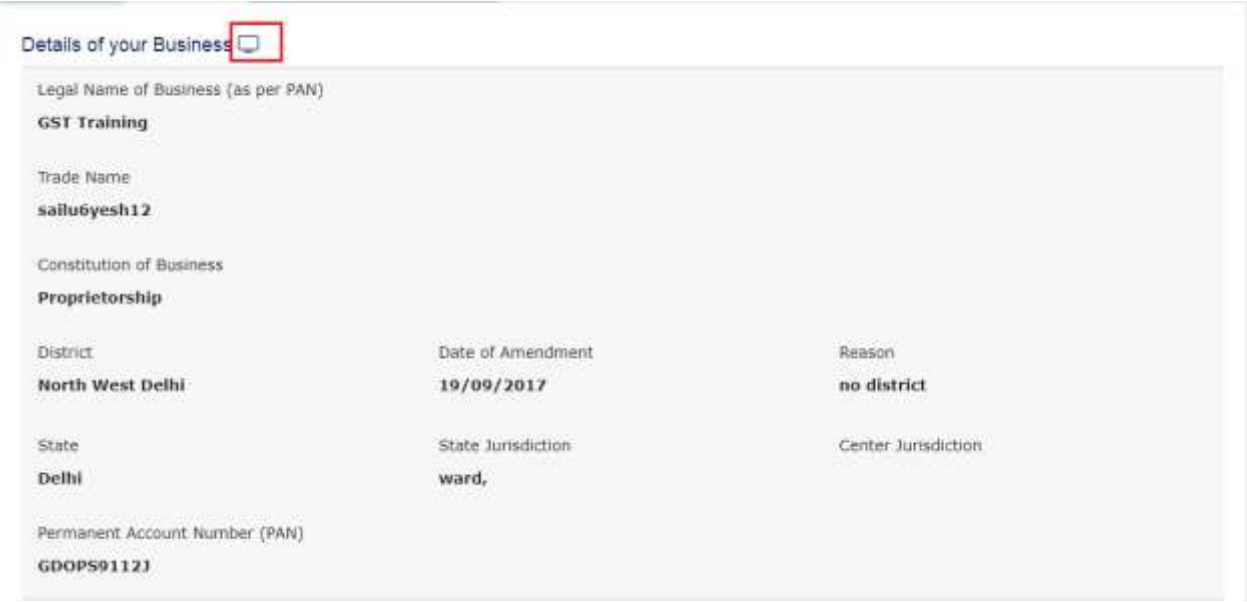
During processing of an Amendment application, you can:

- 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.

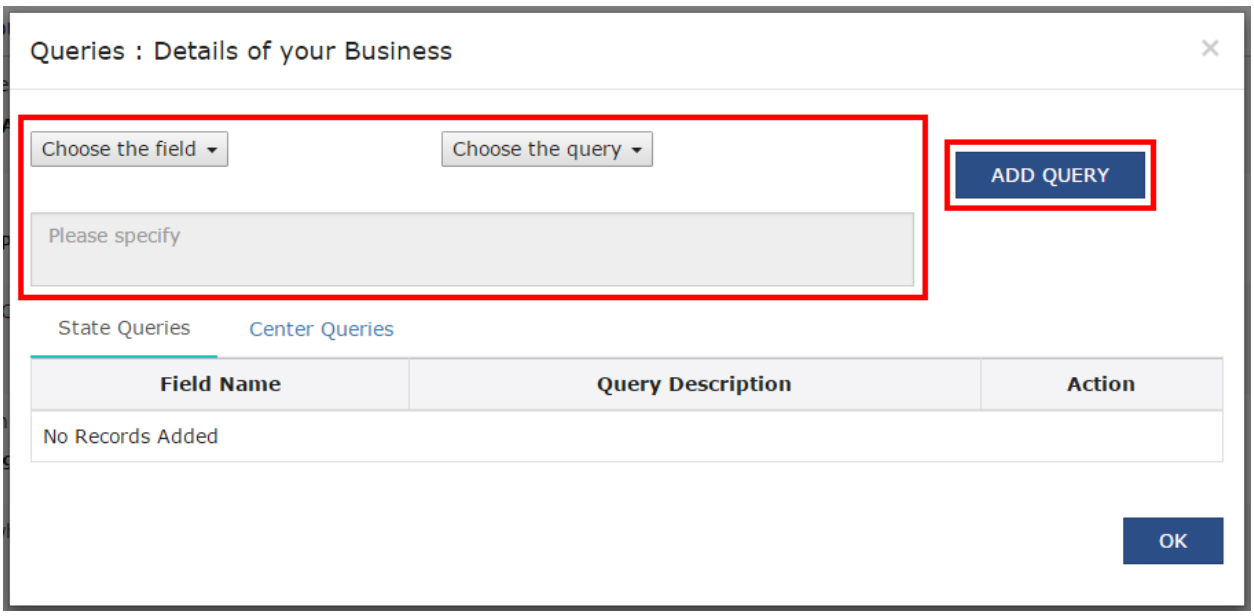
Notice, the date of amendment and reason provide by the taxpayer for amendment of core fields is displayed.



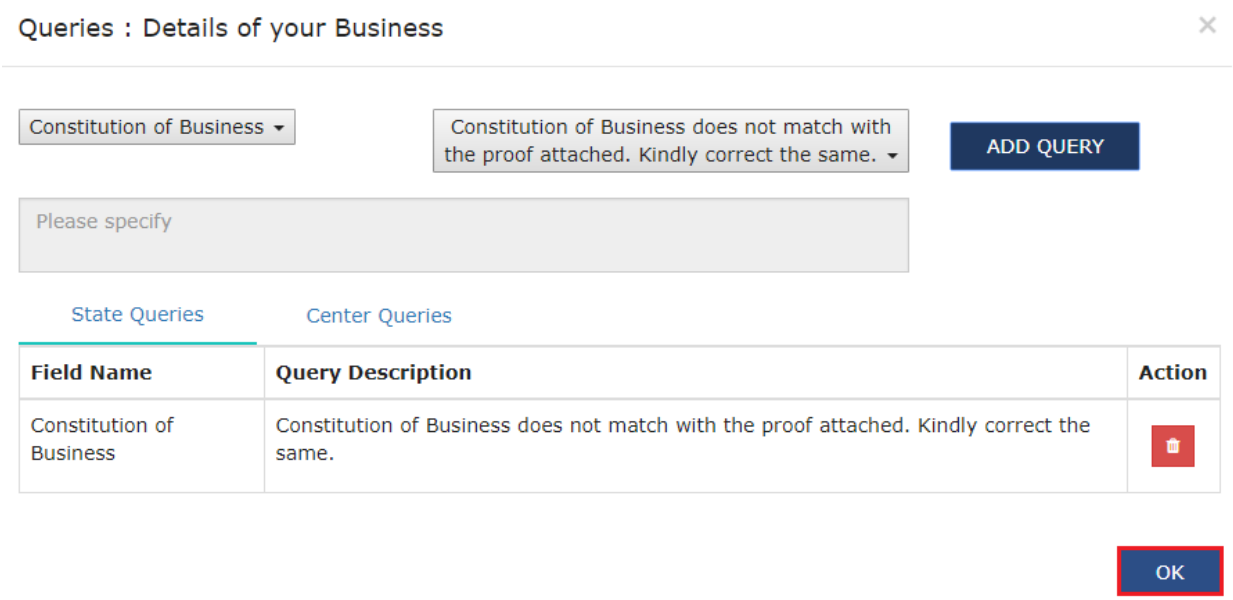
6. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise a query.



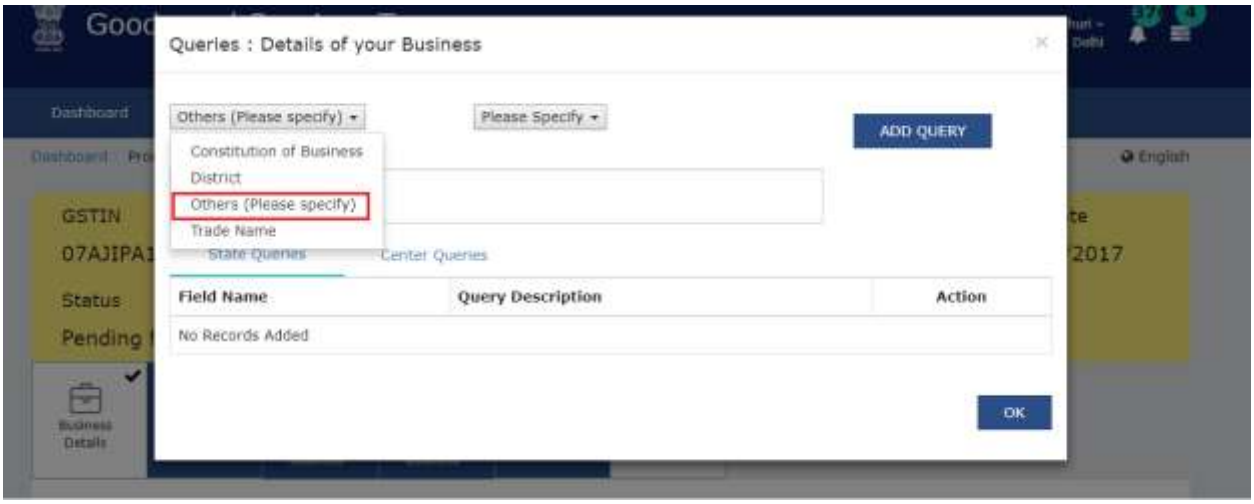
7. The Queries page is displayed. In the **Choose the field** drop-down list, select the field for which you want to raise a query.
8. In the **Choose the query** drop-down list, select the type of query to be raised.
9. Click the **ADD QUERY** button.



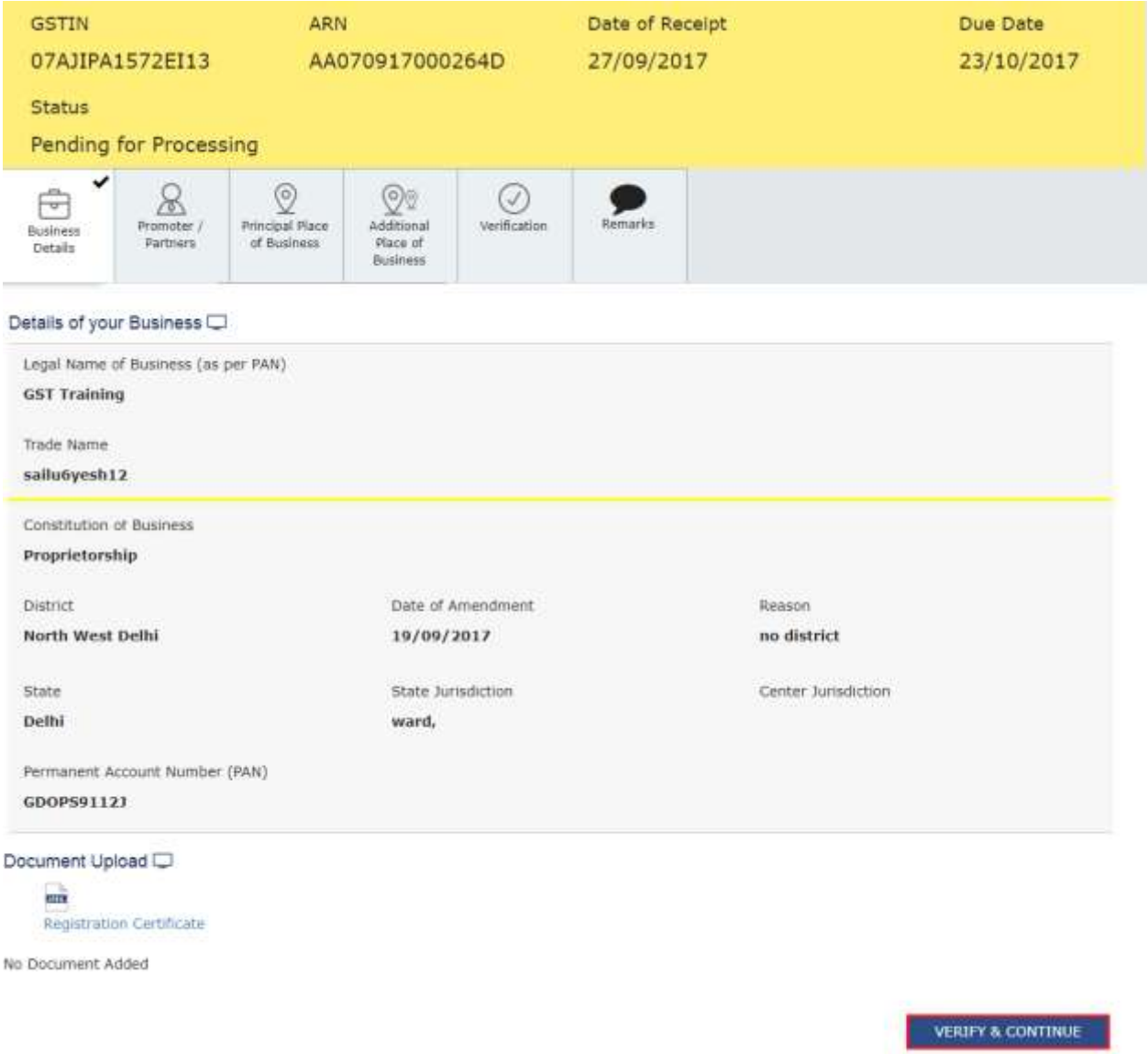
10. Queries will be displayed in the below table.



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

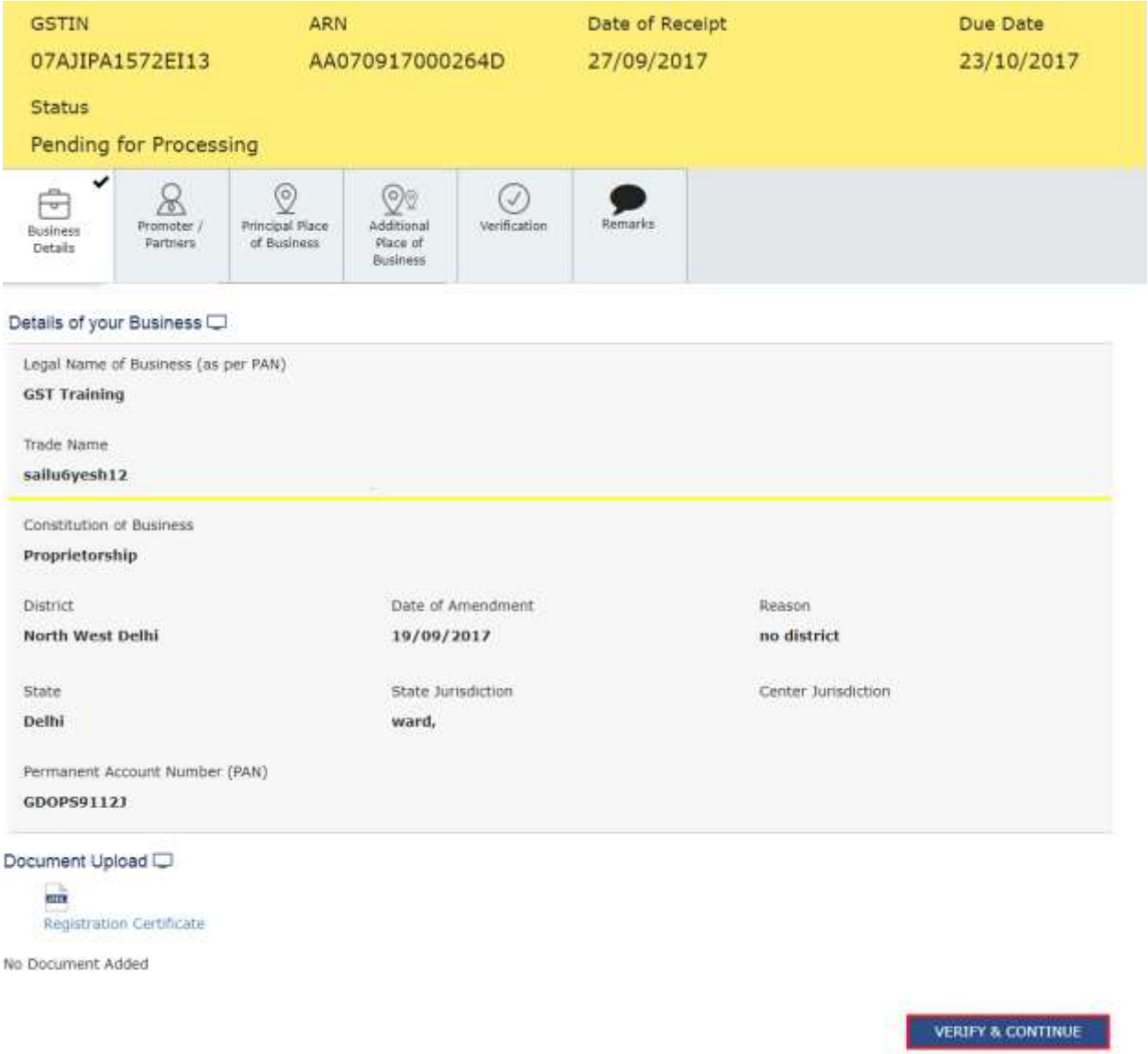


11. You can raise multiple queries, if required on the page. Once done, click **OK**.
The section with queries gets highlighted with a yellow underline.



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

Printed doc



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)

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

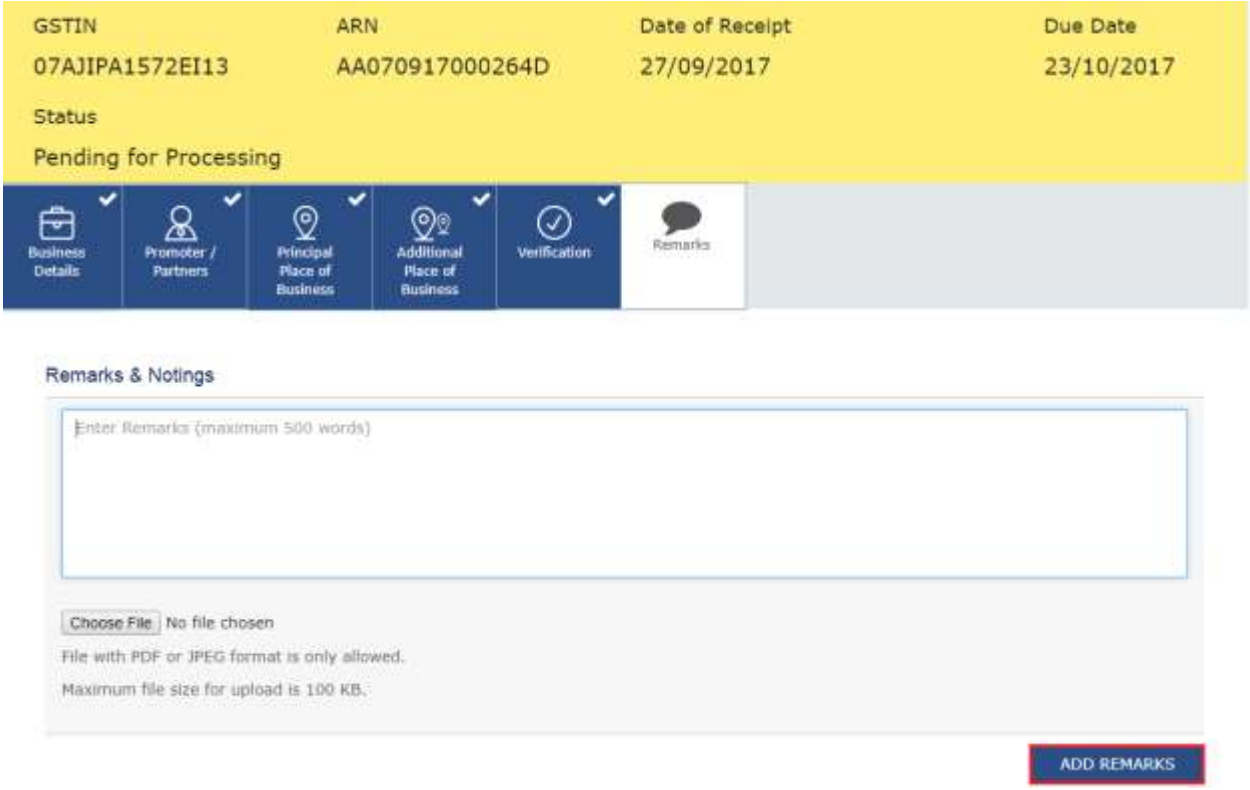
Document Upload

Registration Certificate

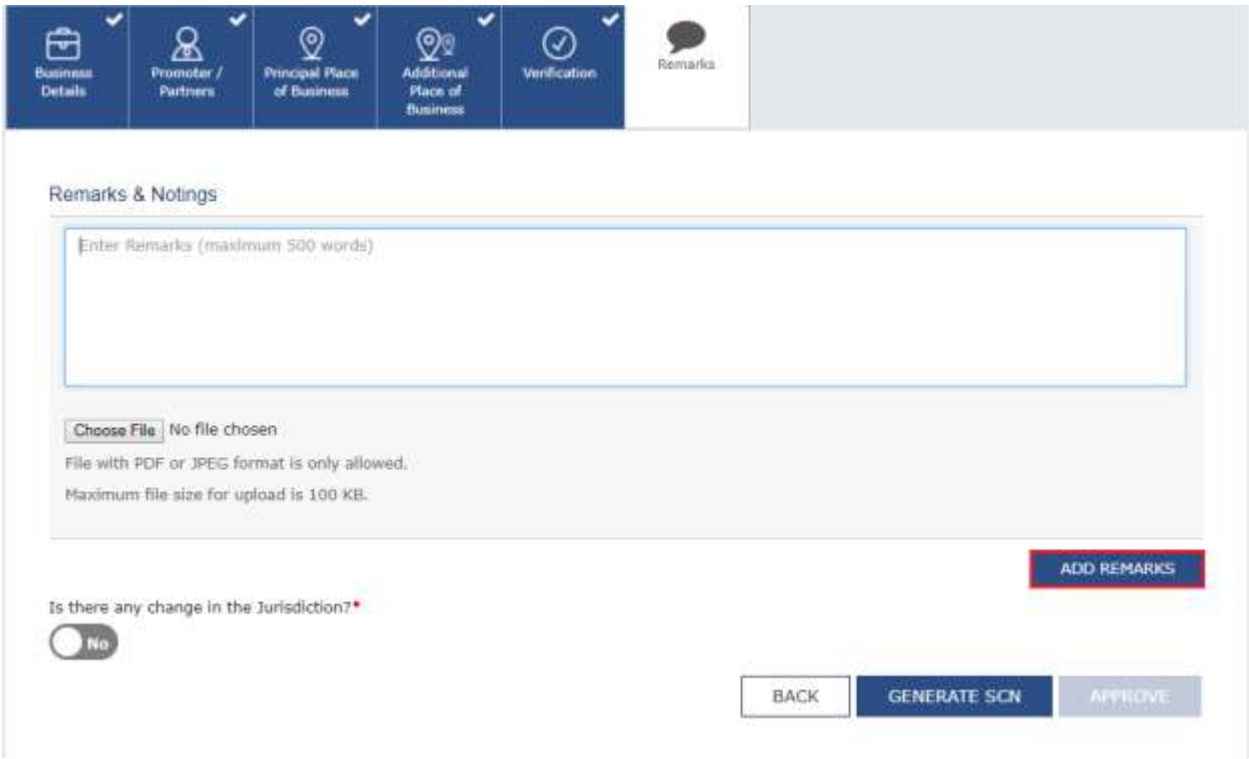
No Document Added

VERIFY & CONTINUE

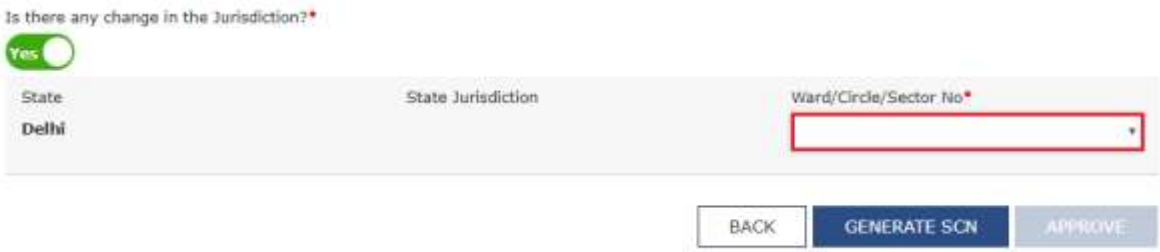
A check mark appearing on the tab indicates the page has been verified.



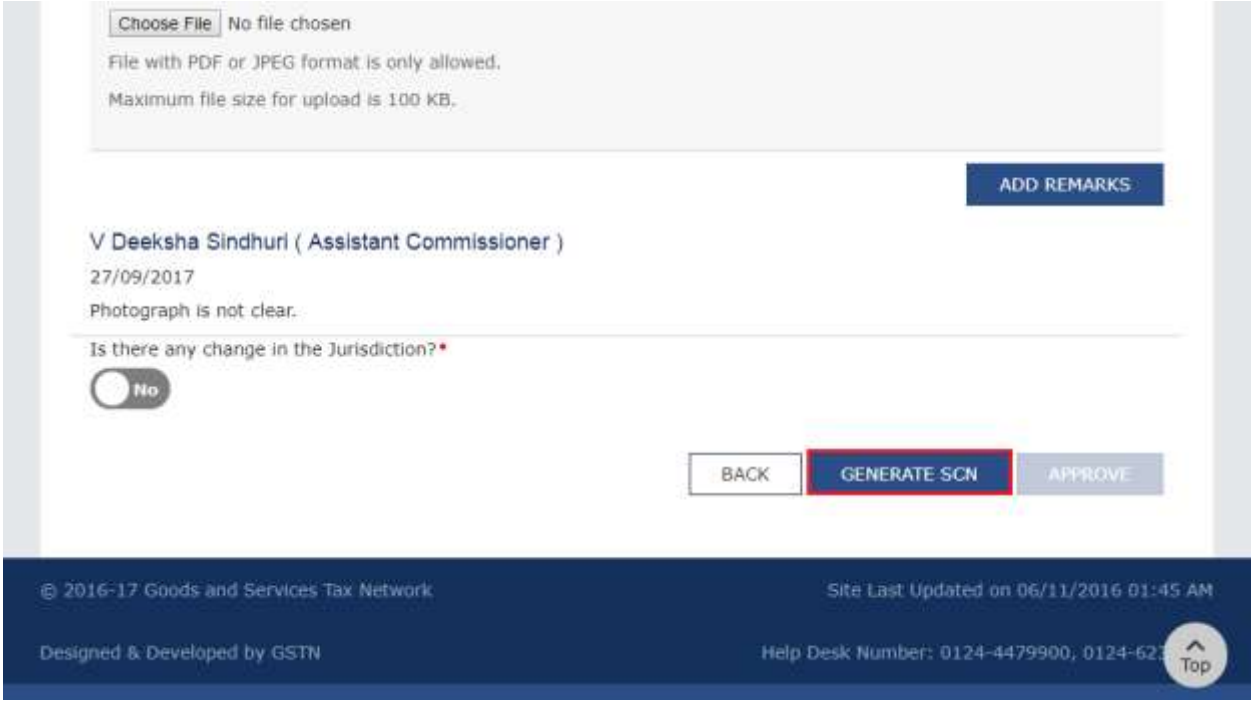
13. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are made for your reference and will not be displayed to the taxpayer.



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.

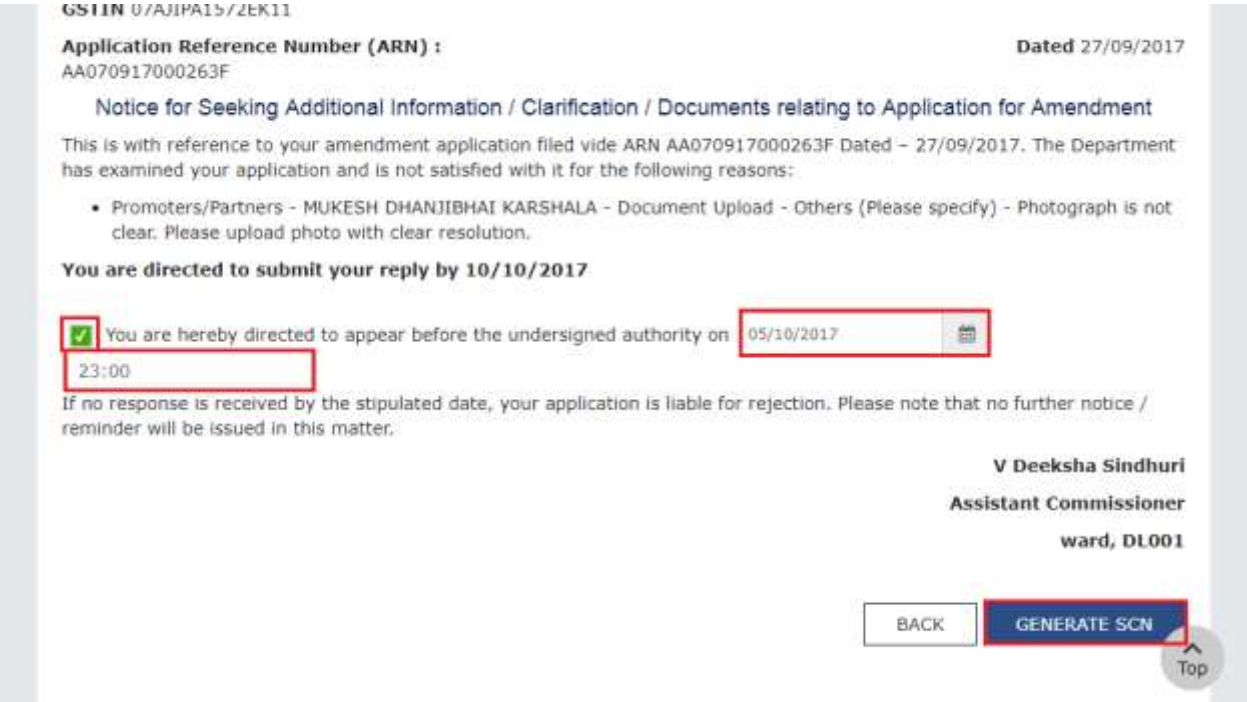


16. Click the **GENERATE SCN** button.

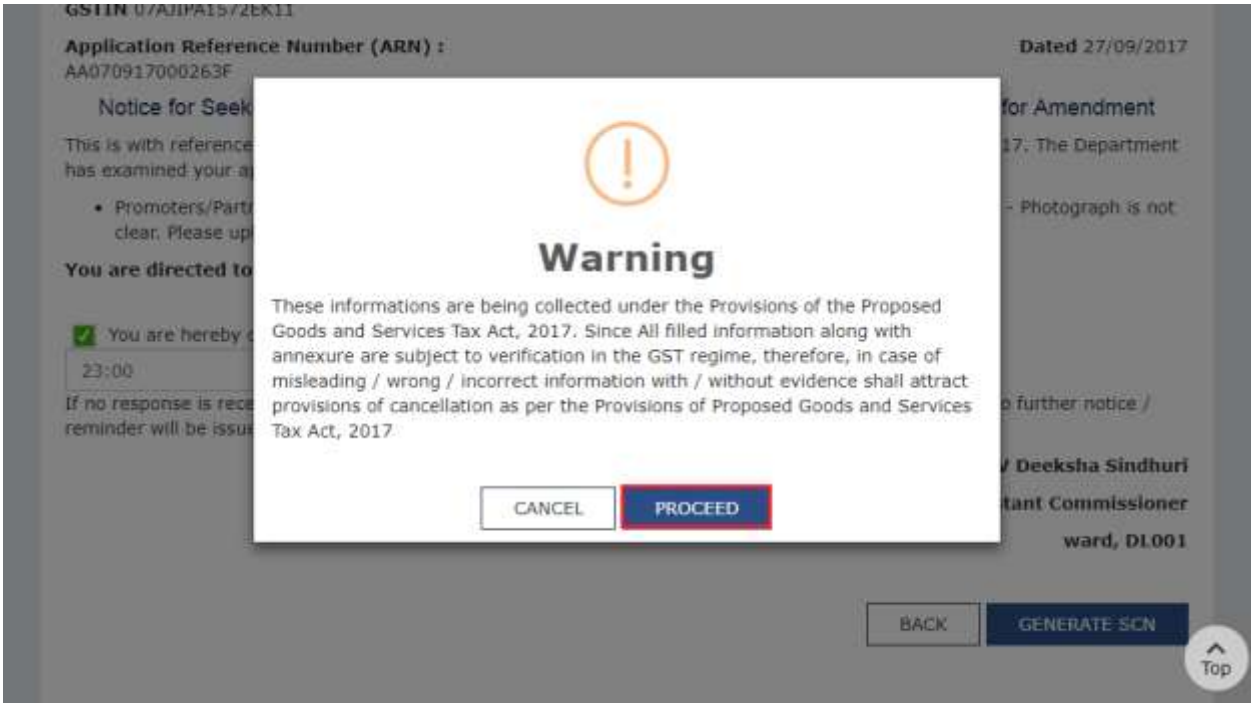


17. A Show Cause Notice for seeking clarifications is generated for the queries raised. In case, the Tax Official intends the taxpayer to appear before him and sort out the queries, he can select the checkbox and enter the date and time before which the taxpayer needs to appear to the authority.

Click the **GENERATE SCN** button.

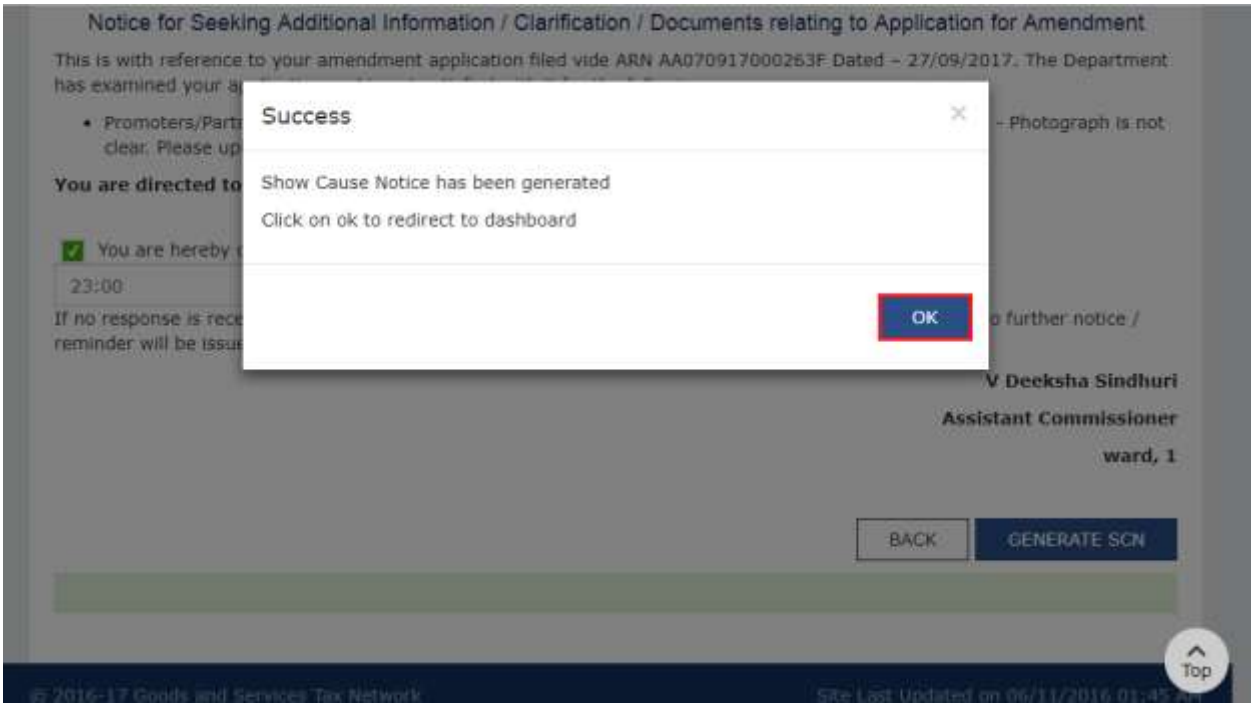


18. Click the **PROCEED** button.



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

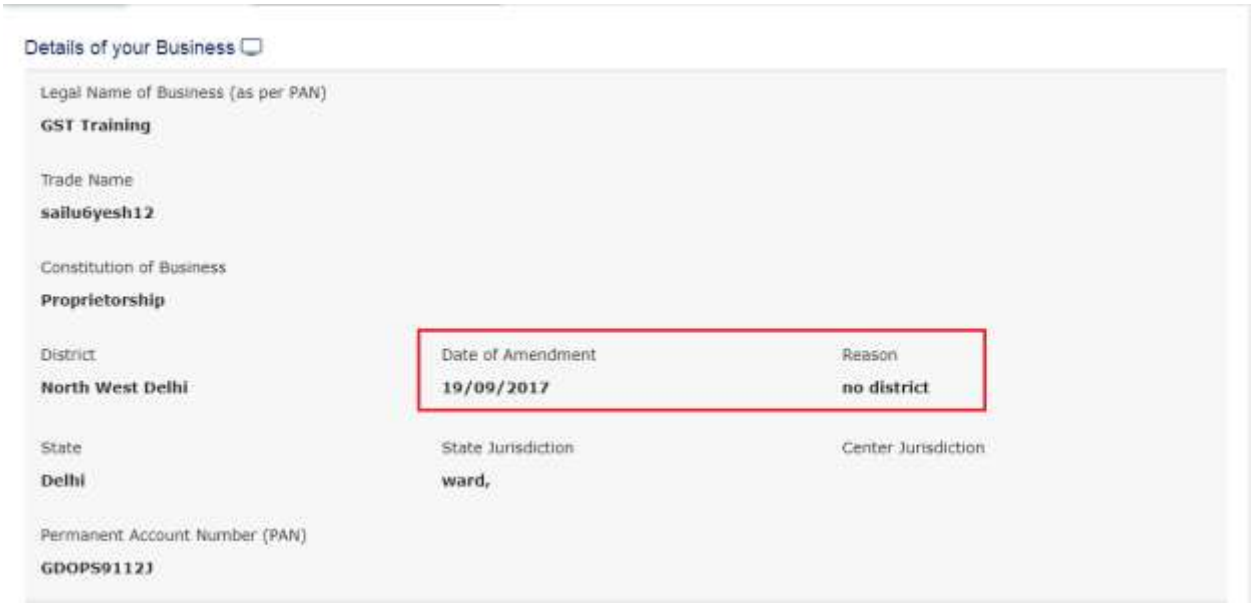
20. A success message will be displayed. Click the **OK** button.



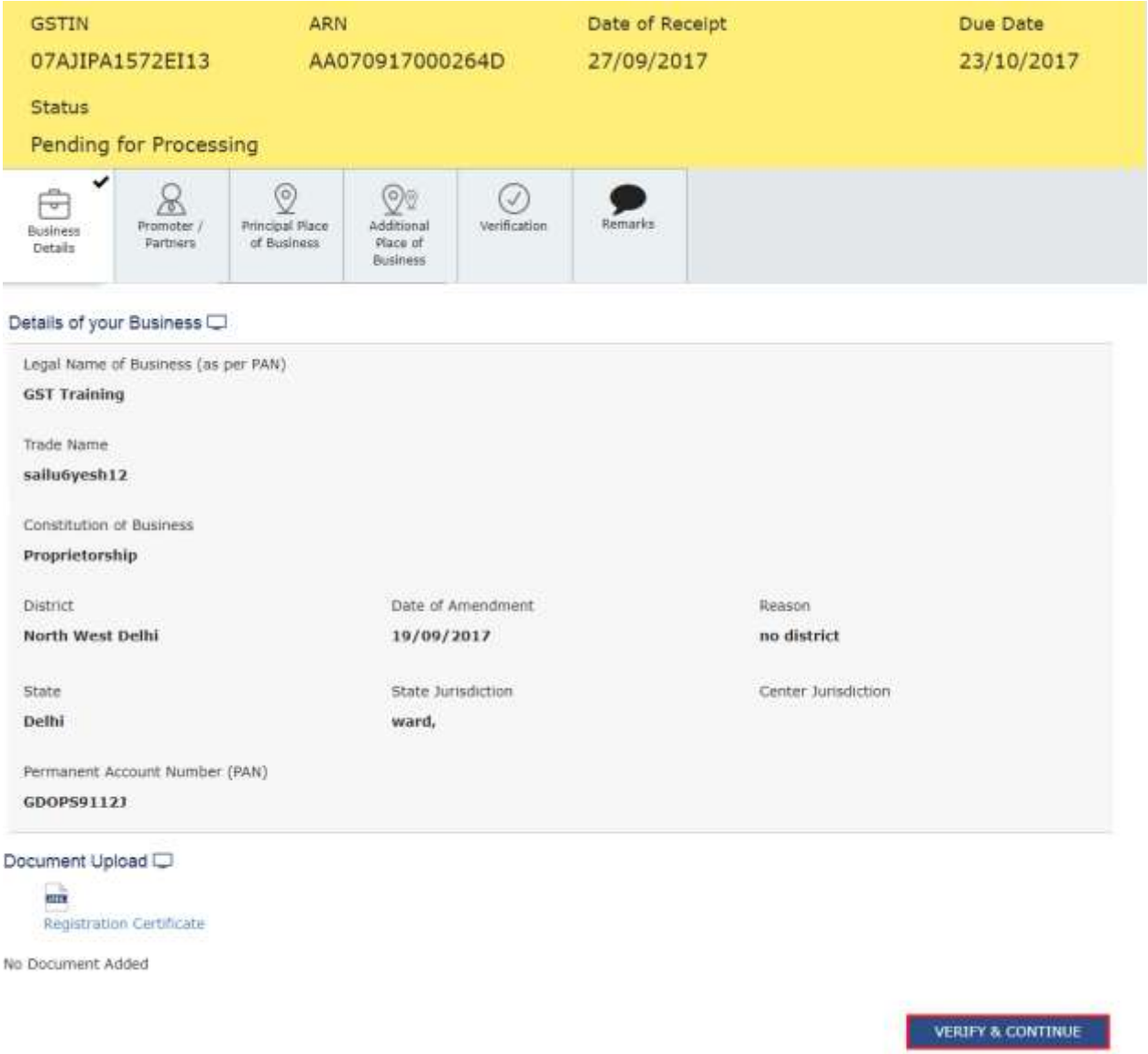
Note: The Taxpayer will be given 7 working days' time to file reply to the Notice for seeking clarifications.

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.

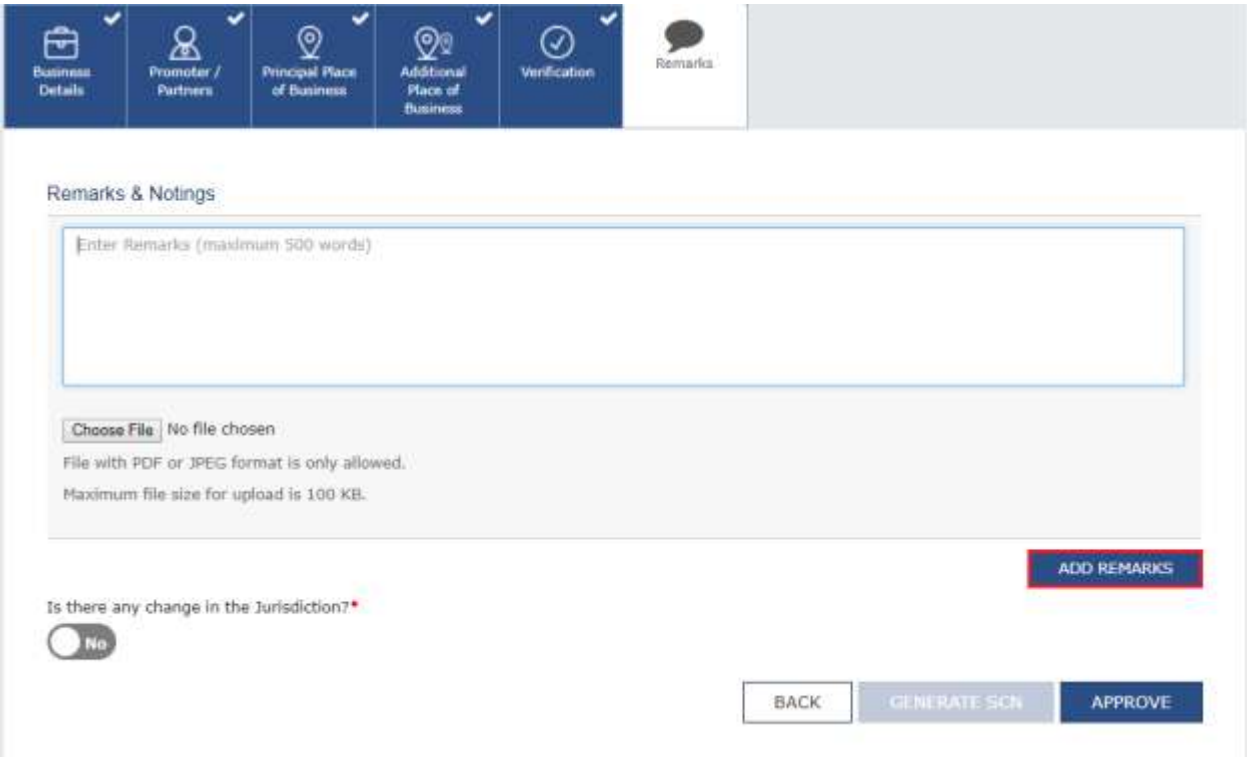


6. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given by taxpayers in other tabs.



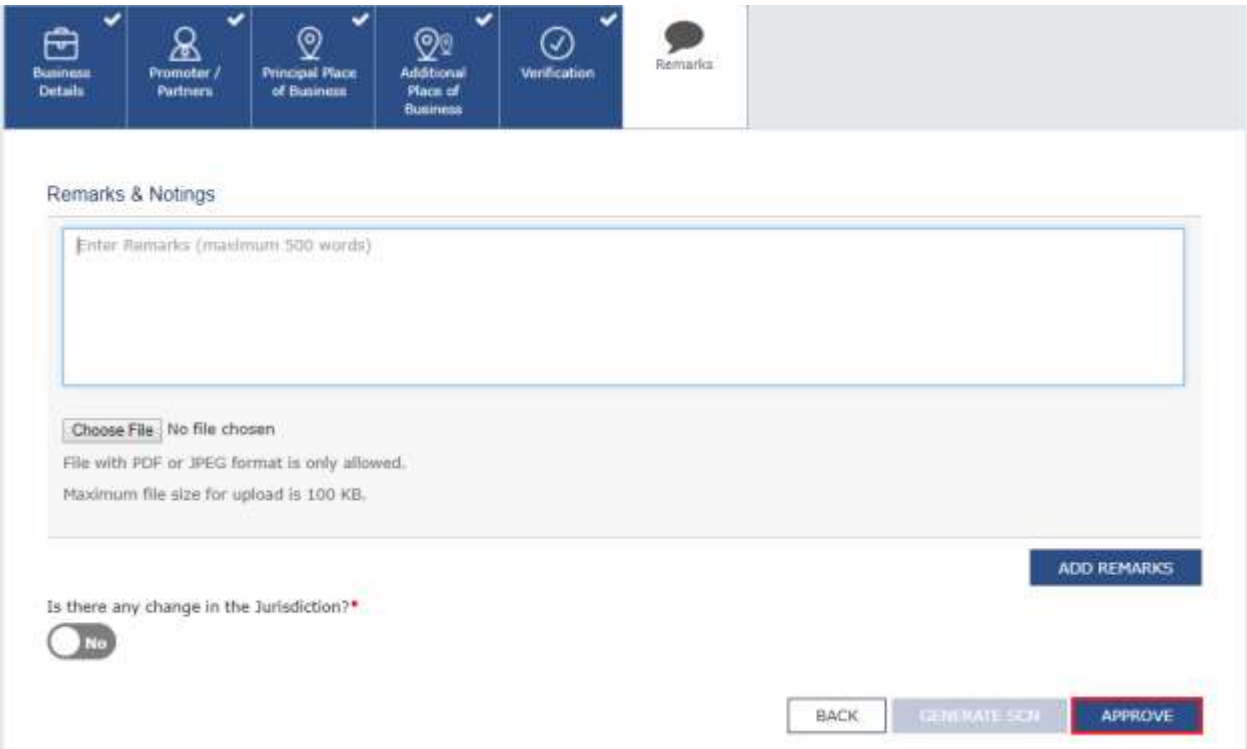
7. Visit each tab and verify each page of the application. A check mark appearing on the tab indicates the page has been verified.

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.

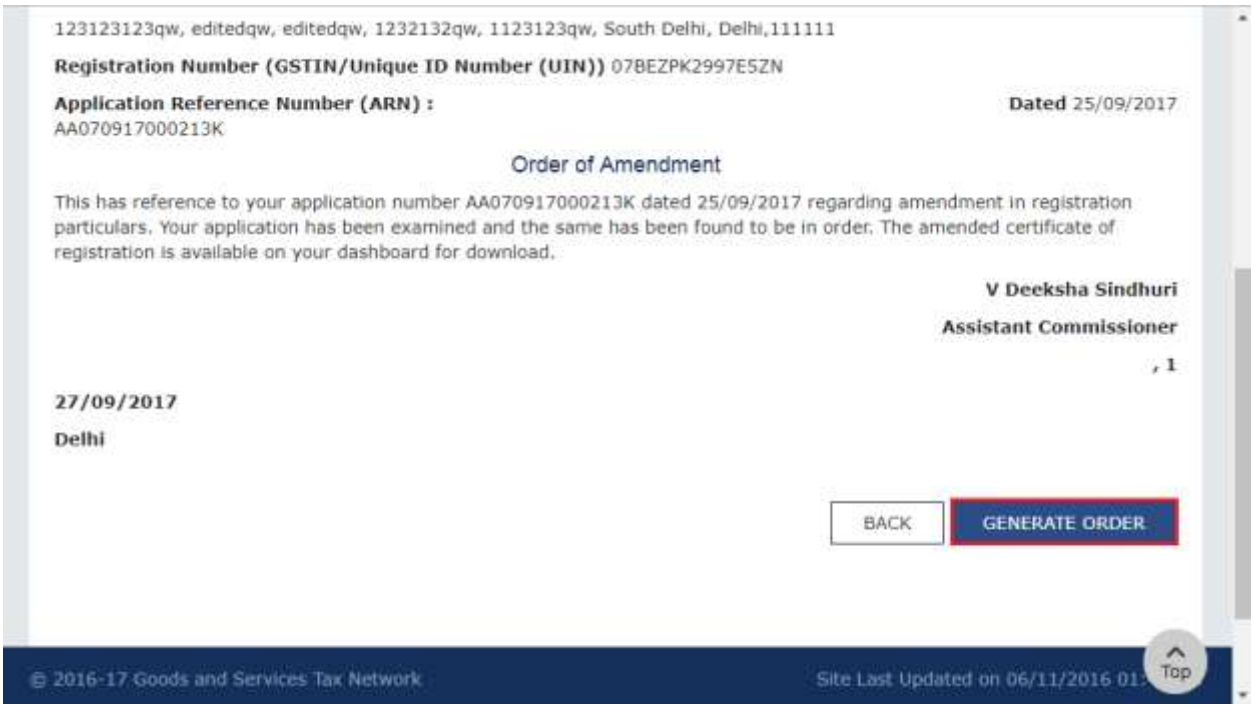


9. In case you want to change the jurisdiction, select **Yes** for Is there any change in jurisdiction.
10. In the **Ward/Circle/Sector No** drop-down list, select the Ward/Circle/Sector No for the new jurisdiction.

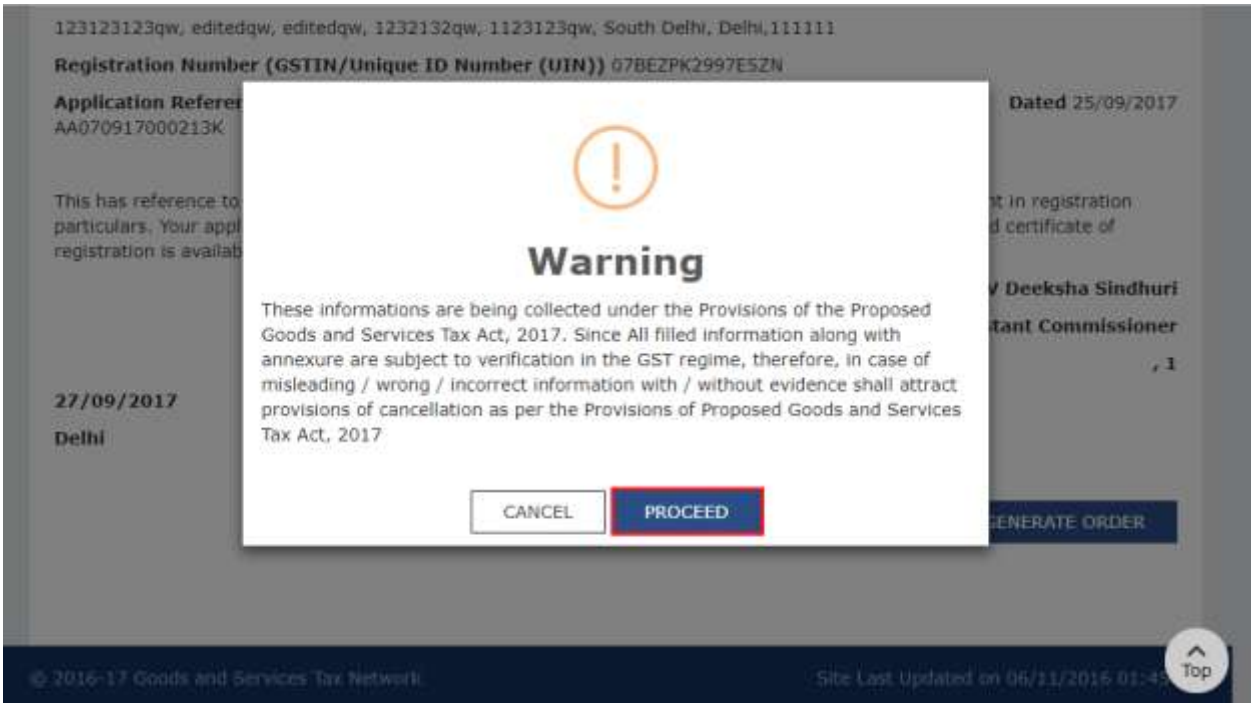
11. Click the **APPROVE** button.



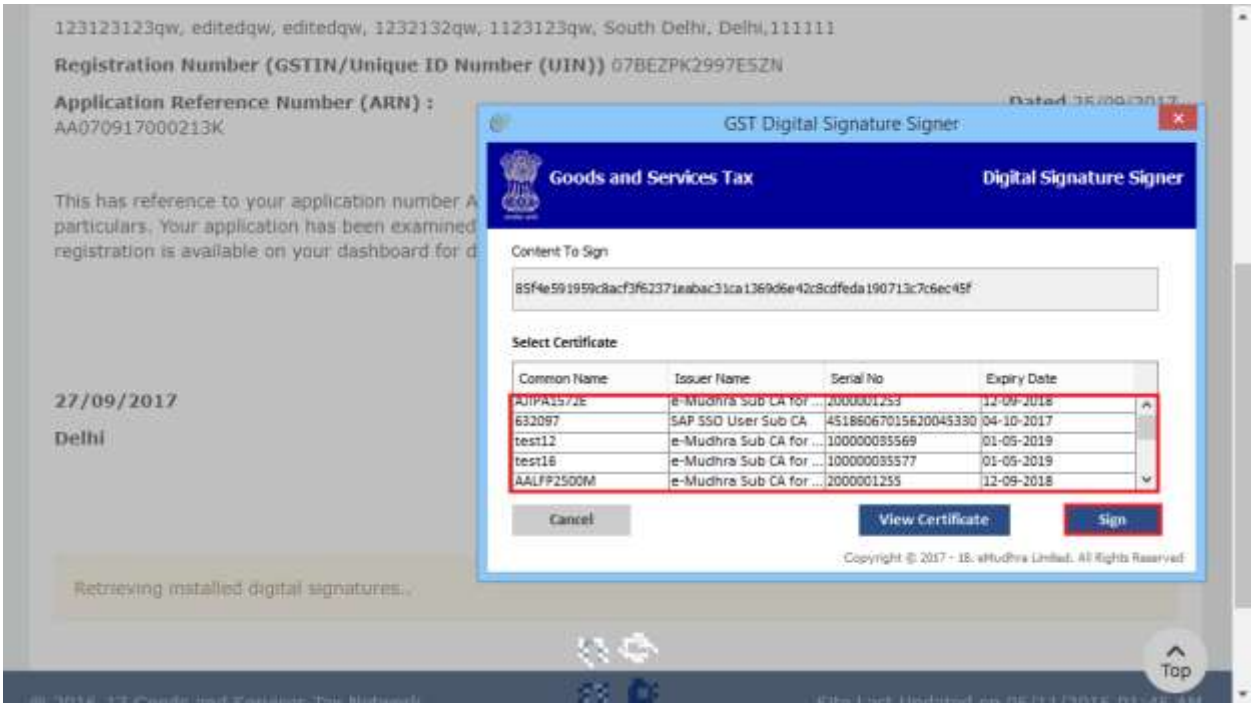
12. Order for amendment is generated. Click the **GENERATE ORDER** button.



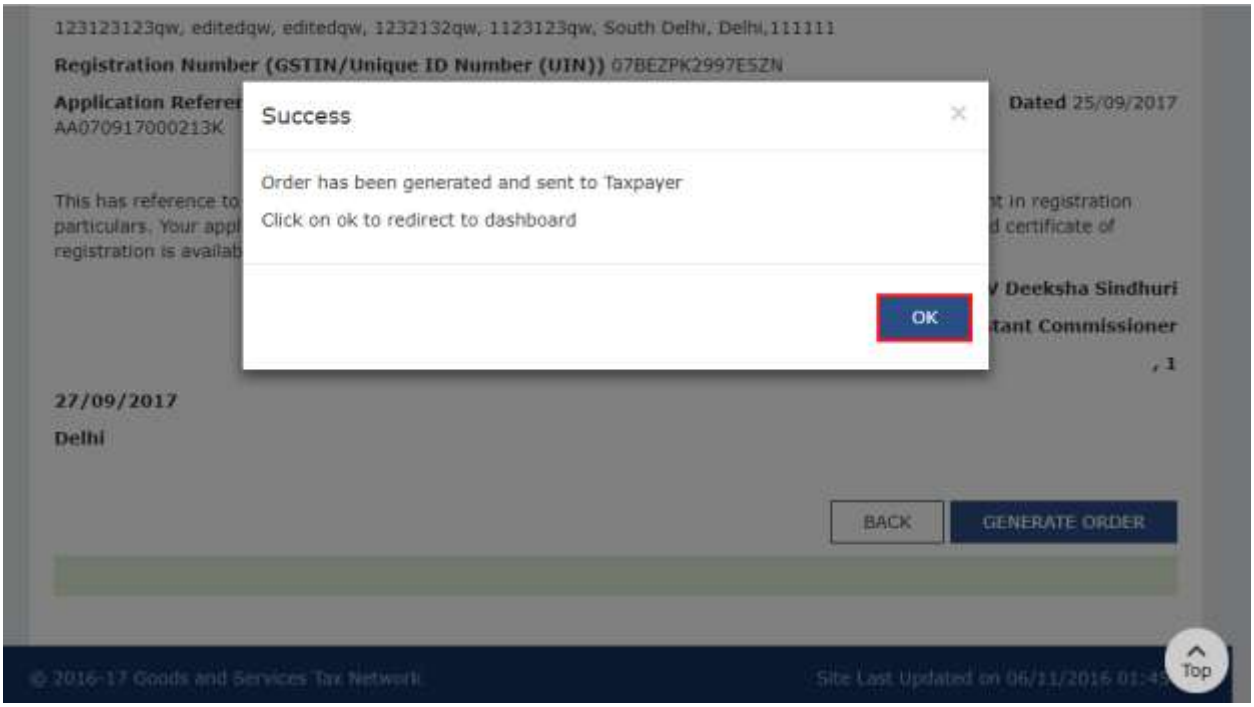
13. Click the **PROCEED** button.



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



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

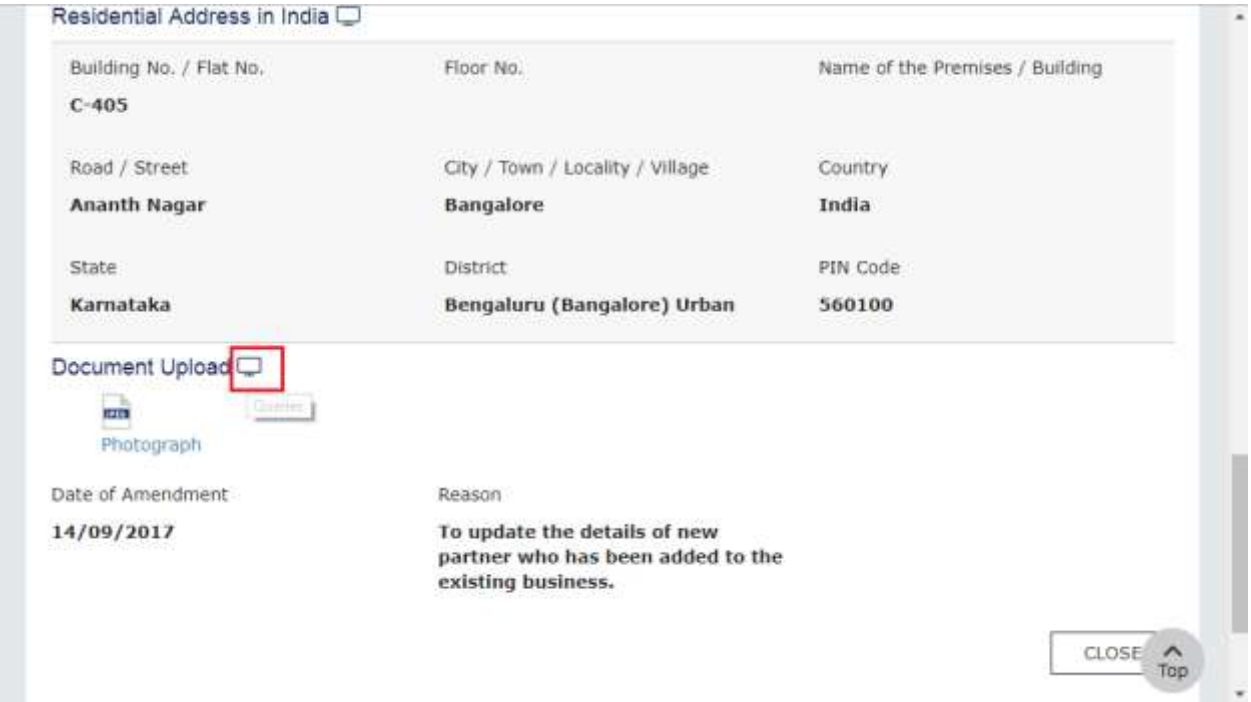


Note: On approval, work-item will get closed. The taxpayer/ applicant will be communicated about approval through SMS and Email of the Primary Authorized Signatory.

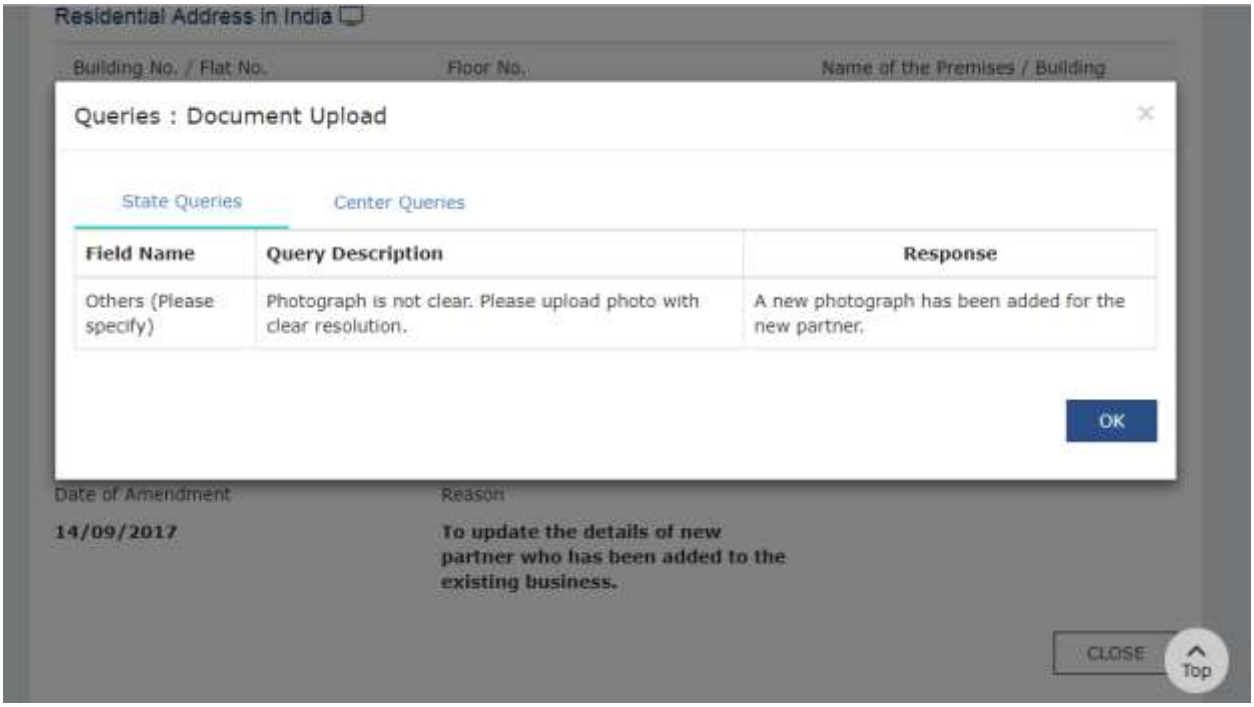
Approve the Resubmitted Amendment Application

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.

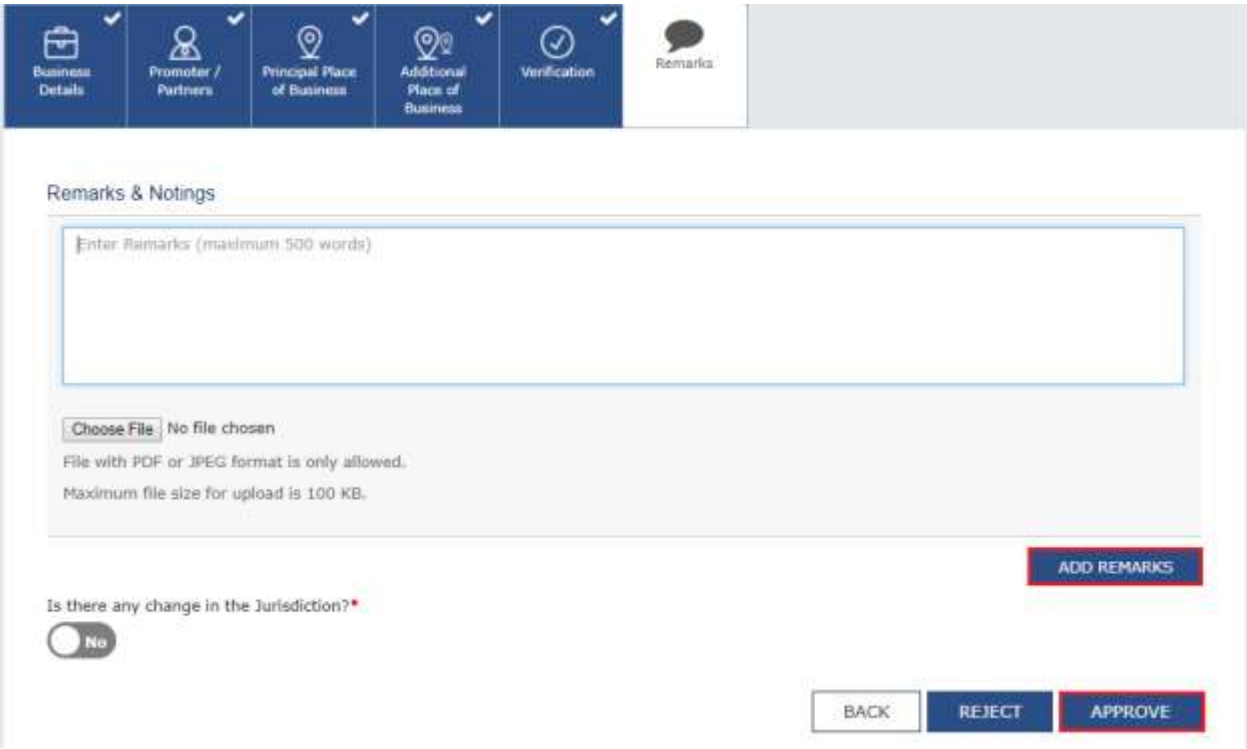


Notice, if the taxpayer has responded to the queries raised by the Tax Official.

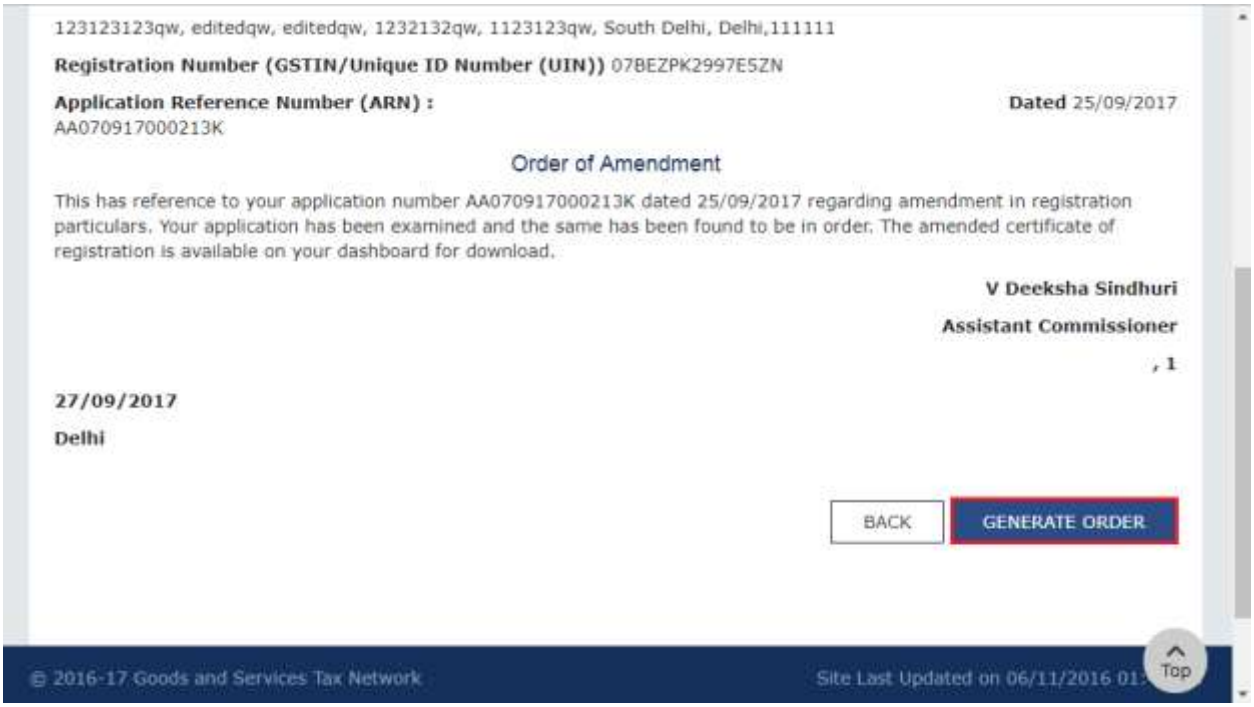


7. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

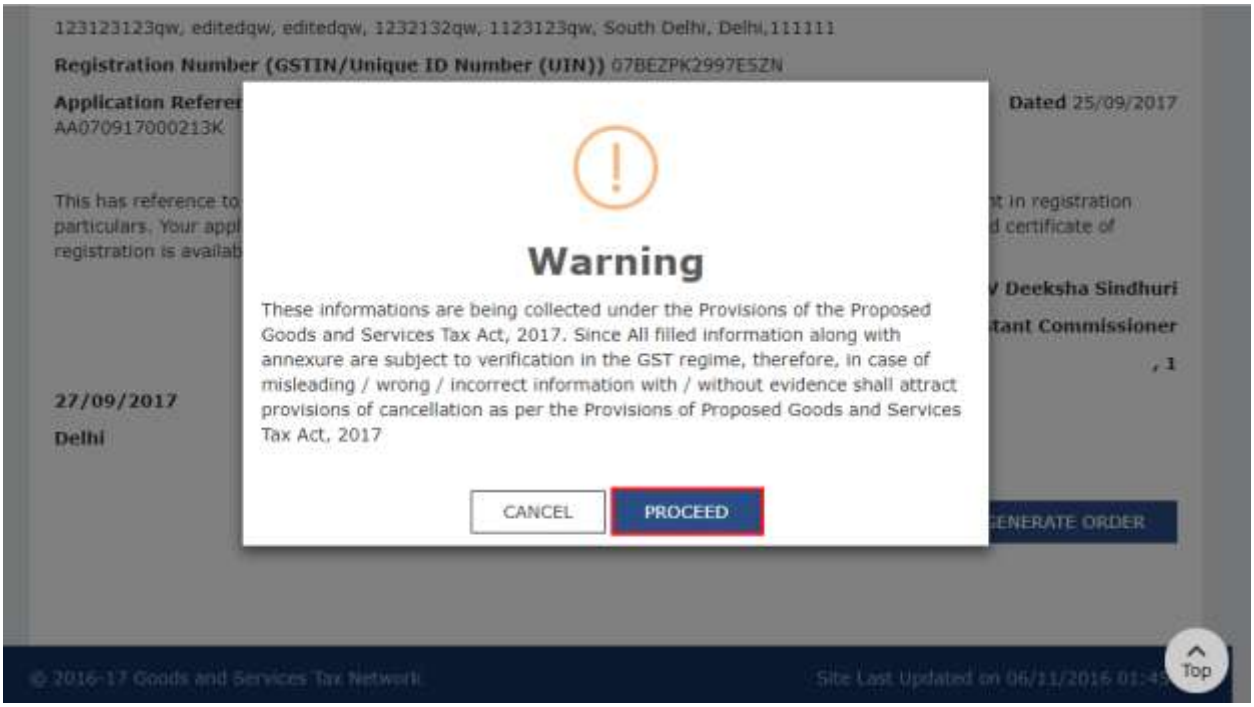
8. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.
9. Click the **APPROVE** button.



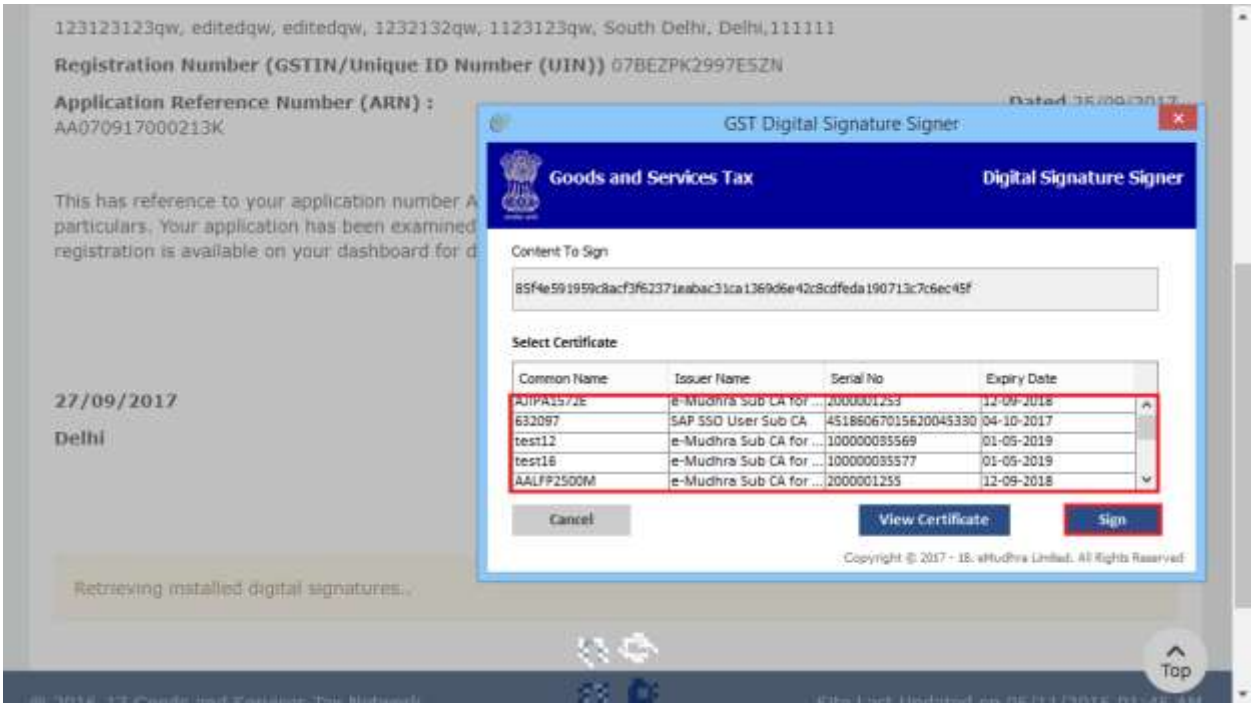
10. Order for amendment is generated. Click the **GENERATE ORDER** button.



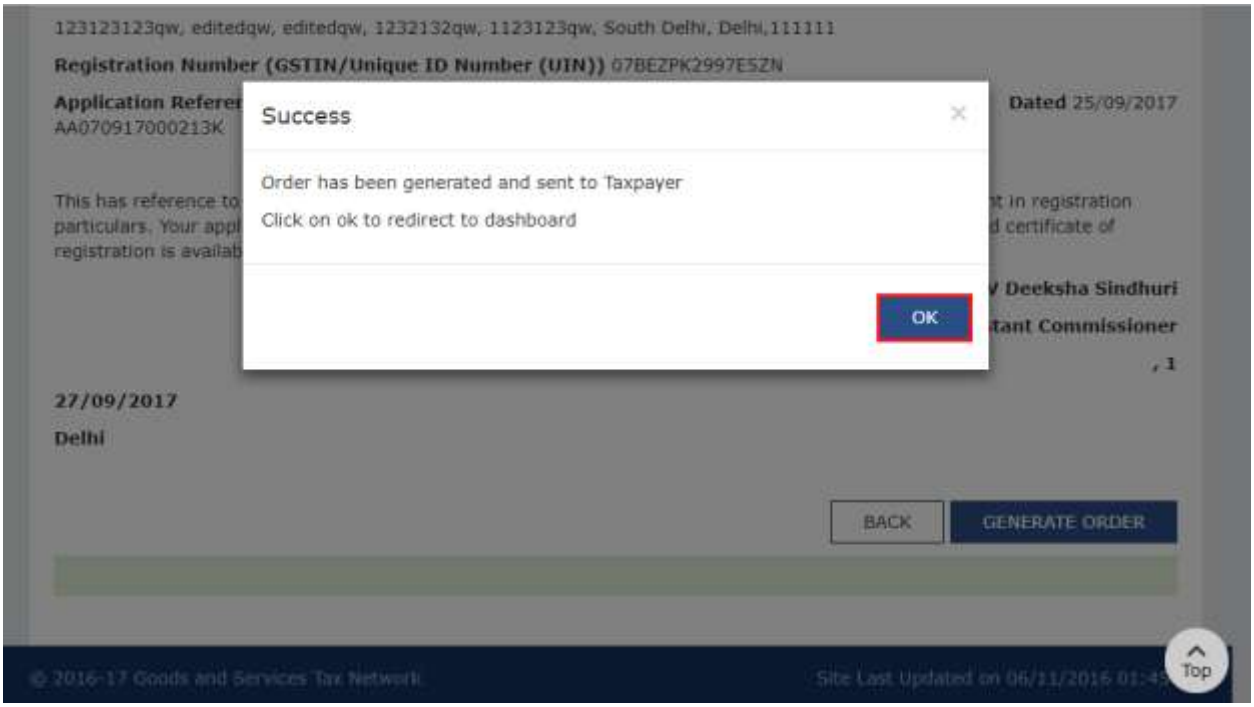
11. Click the **PROCEED** button.



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



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



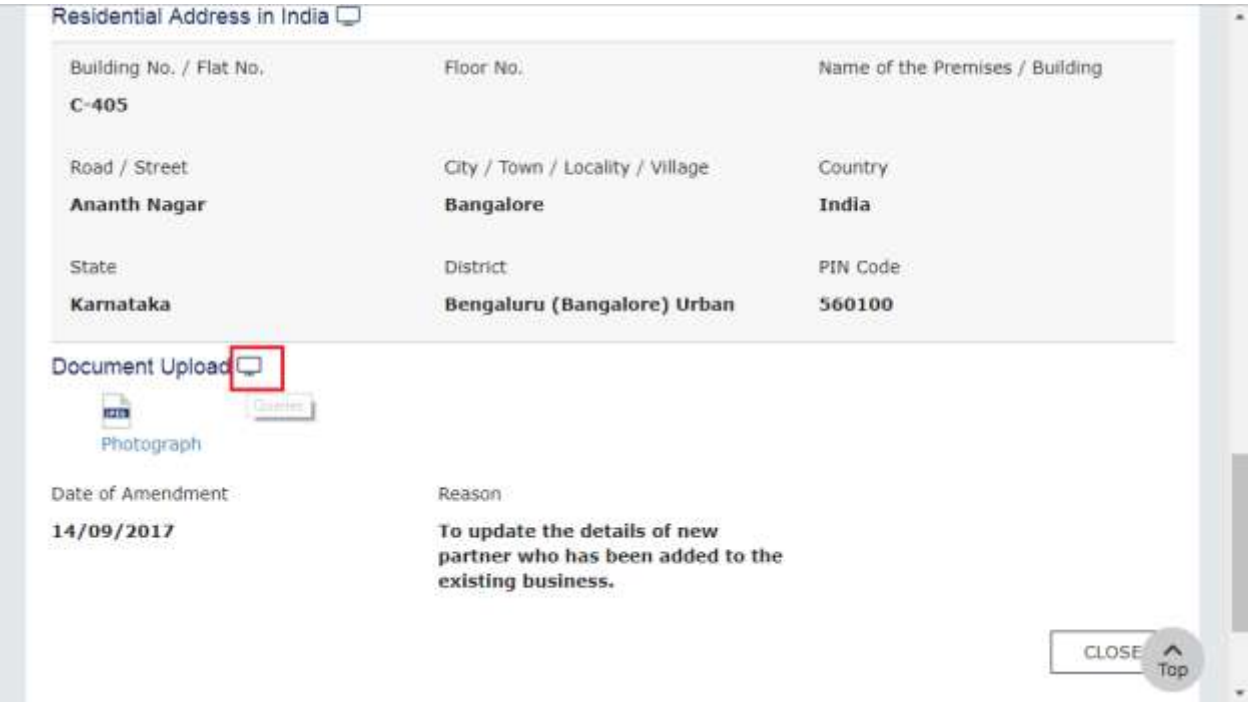
Note: On approval, work-item will get closed. The taxpayer/ applicant will be communicated about approval through SMS and Email of the Primary Authorized Signatory.

Reject the Resubmitted Amendment Application

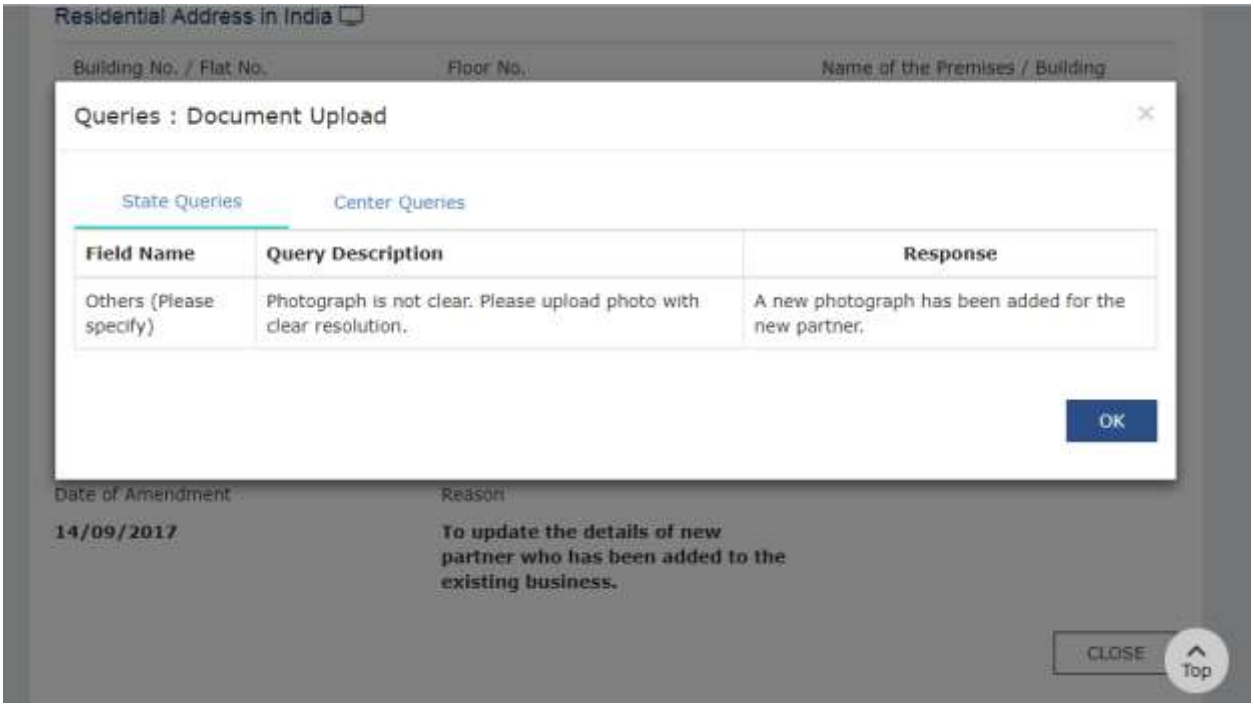
OOnce the taxpayer has responded to the SCN, the Tax Official can approve or reject the application within 7 working days.

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.

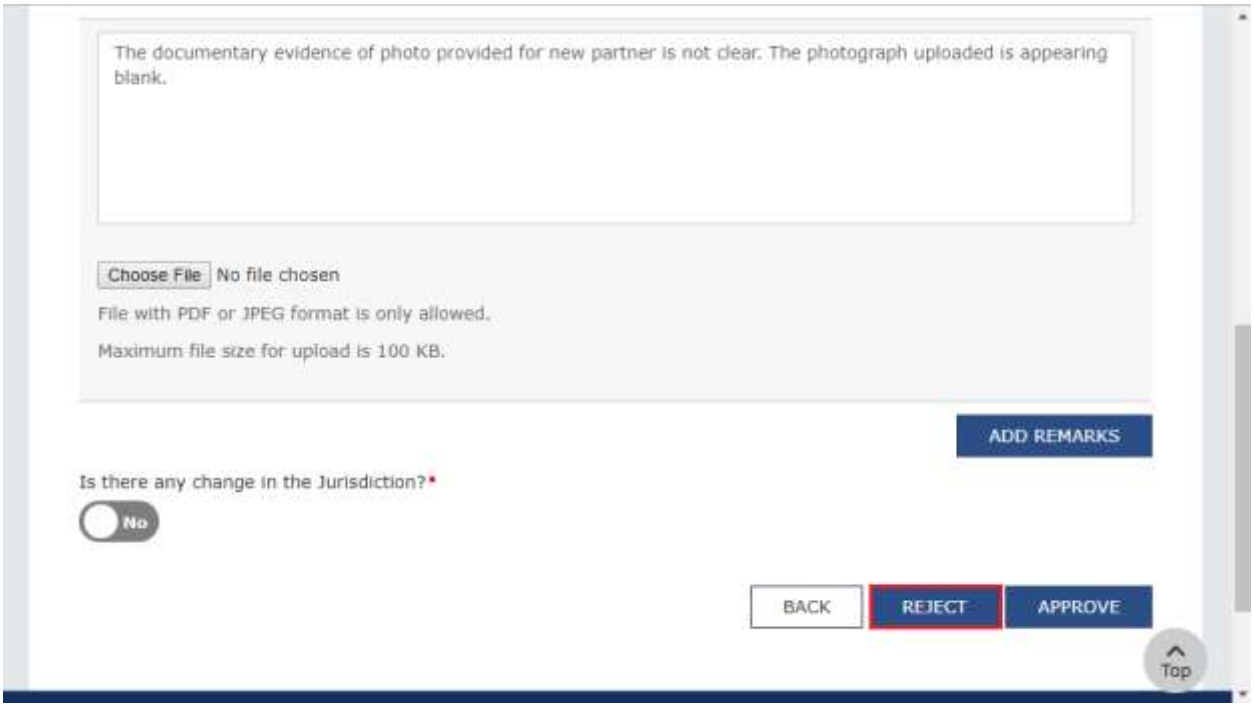
Click the monitor icon for the fields where you want to verify if the taxpayer has responded to the queries raised.



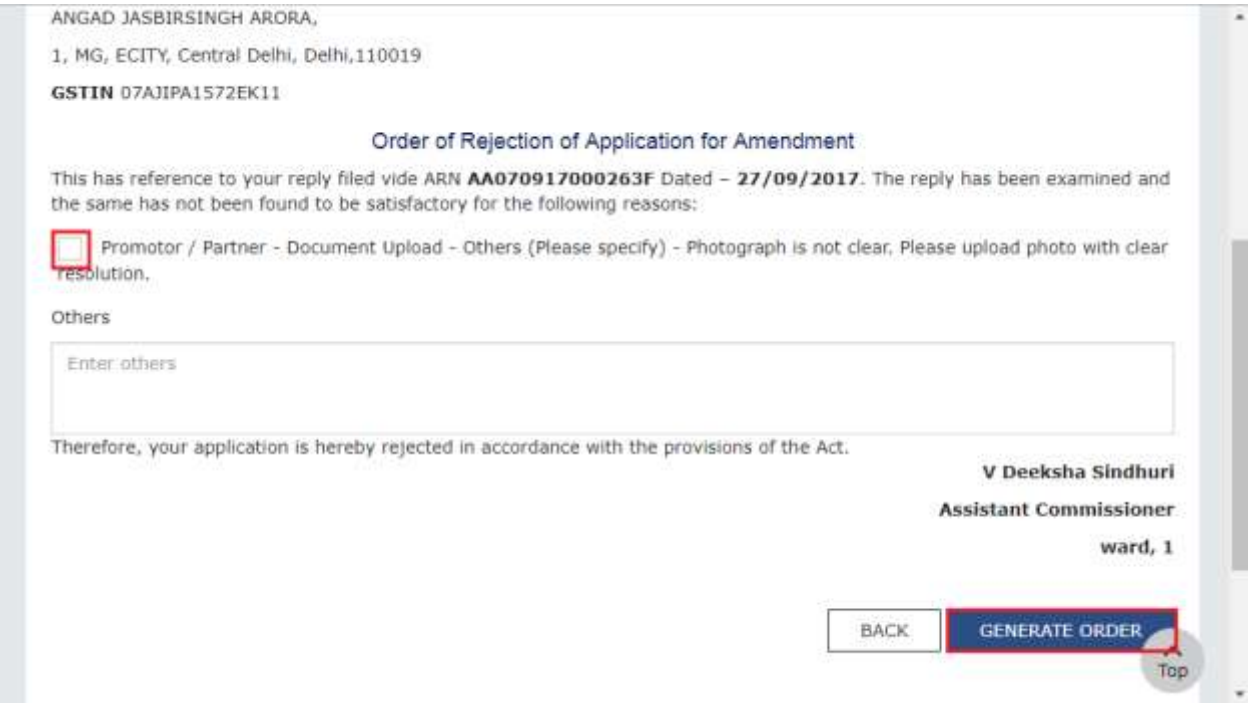
Notice, if the taxpayer has responded to the queries raised by the Tax Official.



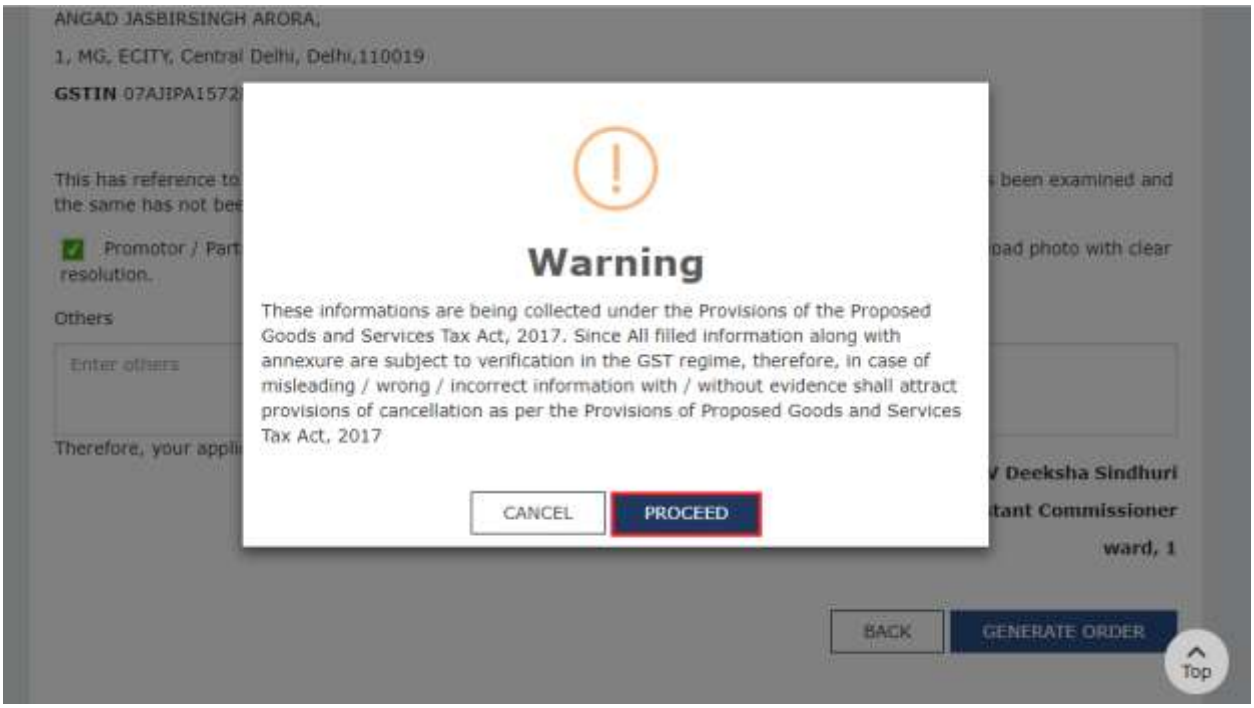
7. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.
8. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.
9. Click the **REJECT** button.



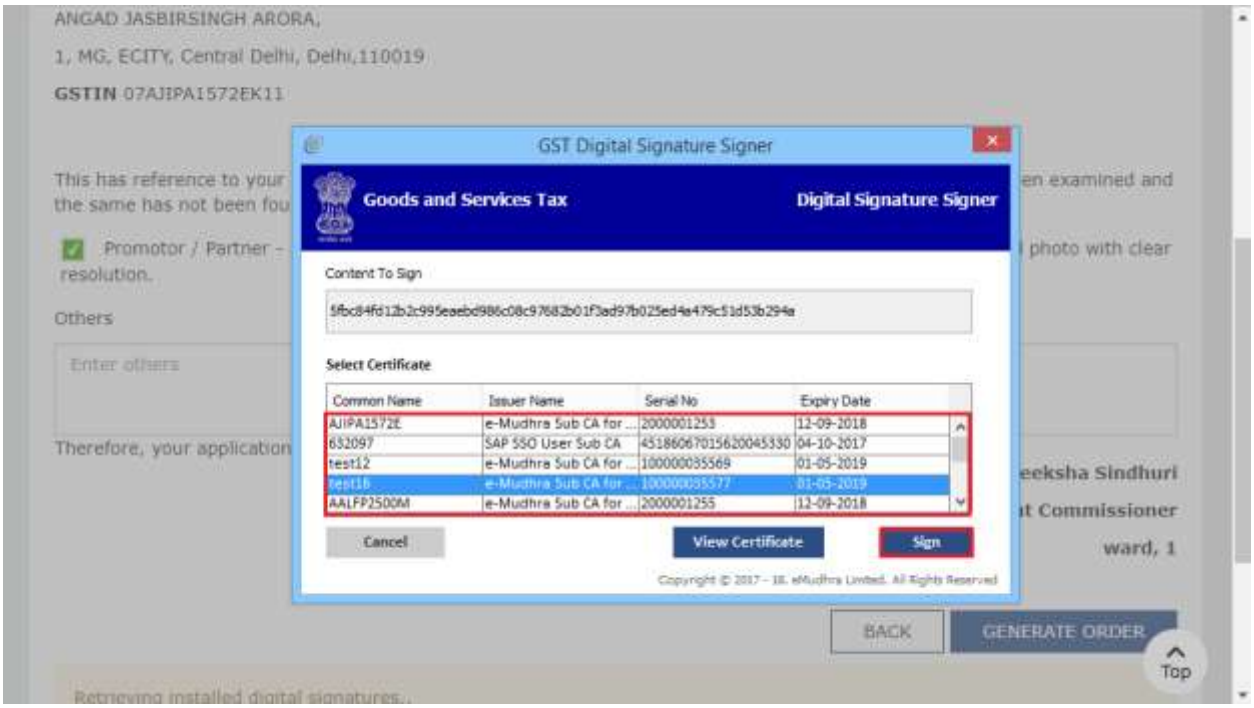
10. Order for rejection is generated. Select the checkox for the reason for rejection and click the **GENERATE ORDER** button.



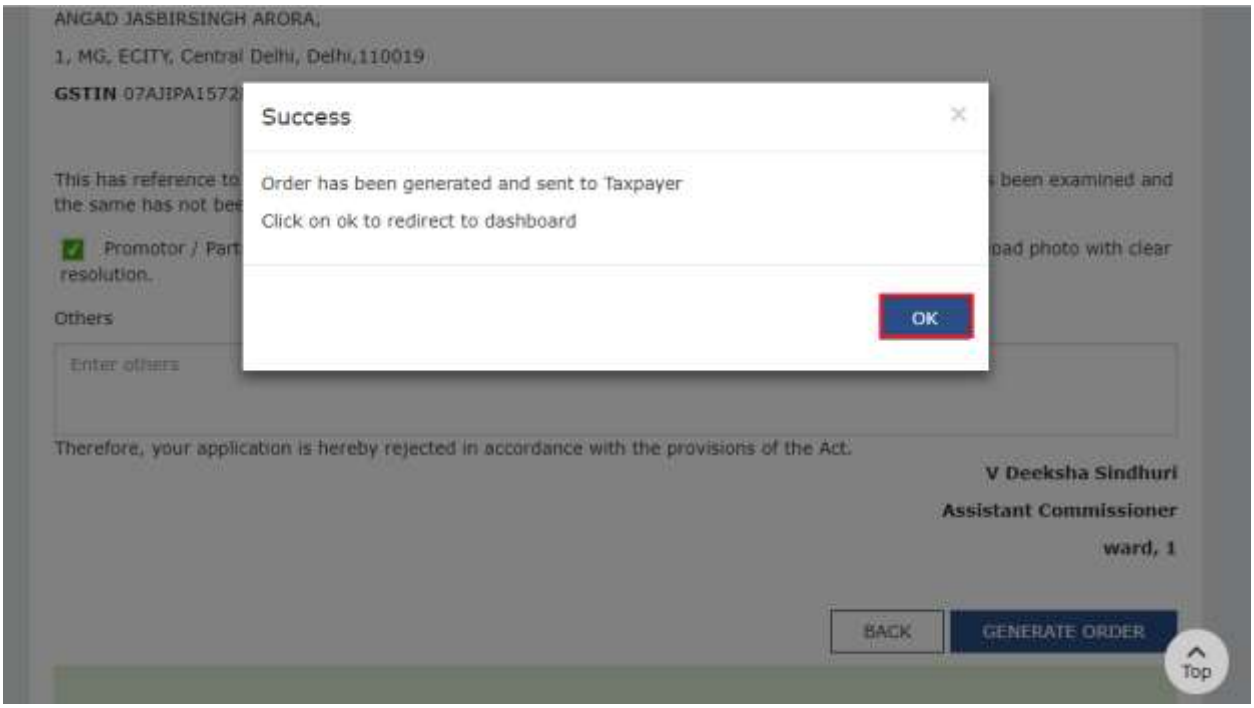
11. Click the **PROCEED** button.



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



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



Note:

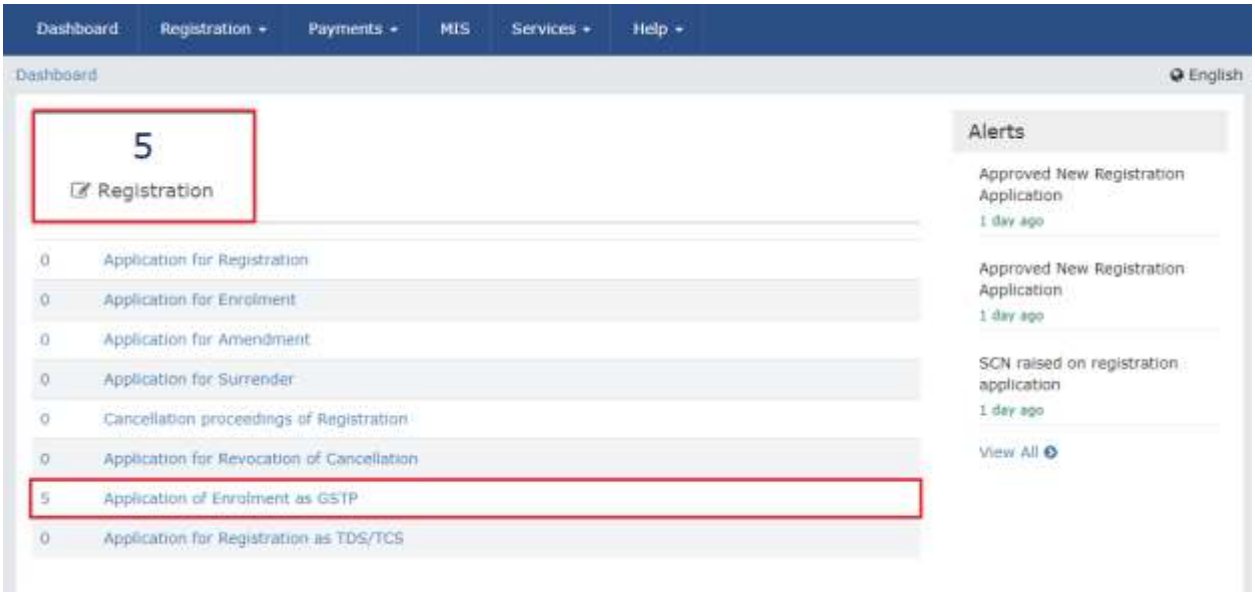
- On rejection, work-item will get closed.
- Auto-rejection of the application is not built in the system.
- Rejection order will be generated specifying the reasons for rejection of the application. The Primary Authorized Signatory will be communicated about rejection of the application through SMS or Email.

Processing of 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:

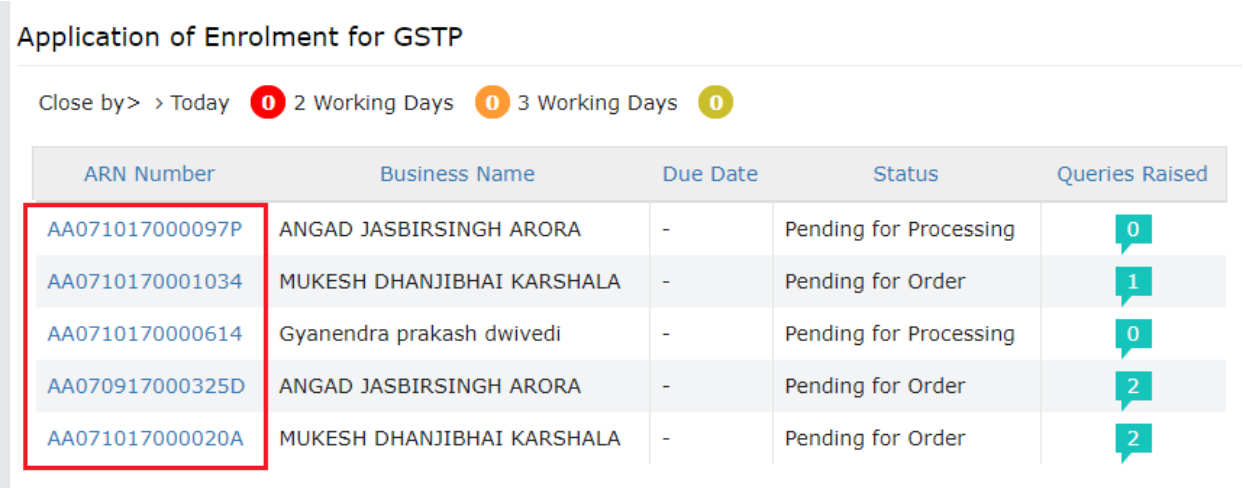
1. Access the GST Portal for Tax Official. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Registration** tab. This tab shows all the different type of applications pending with tax official for 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.



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.

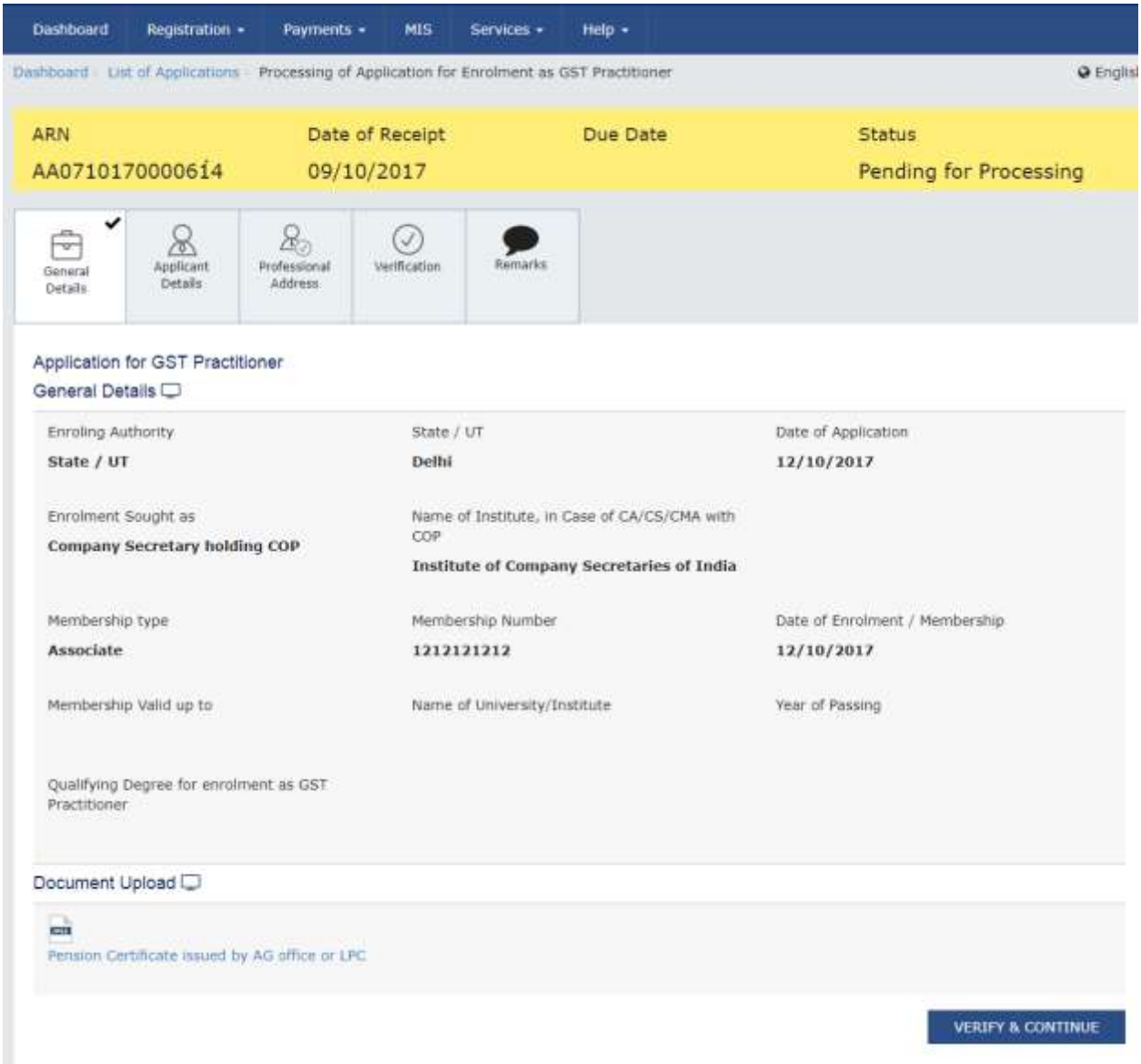


5. Notice, if the Enrolment as GSTP Application has come for first time for processing or it is a resubmitted application.

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

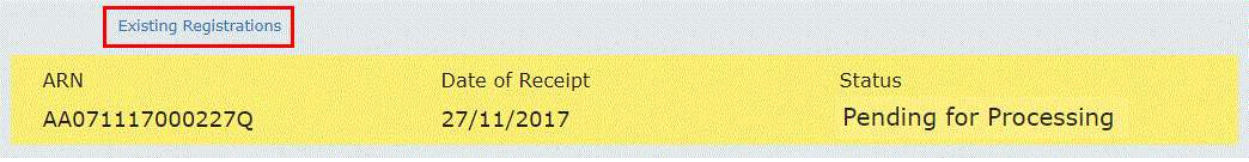
In case the application has been resubmitted with responses to the queries to the Tax Official, the Status will be Pending for Order.

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 .



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.



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	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	Click Here

BACK

(a) Click **ARN** hyperlink.

Dashboard > Registration English

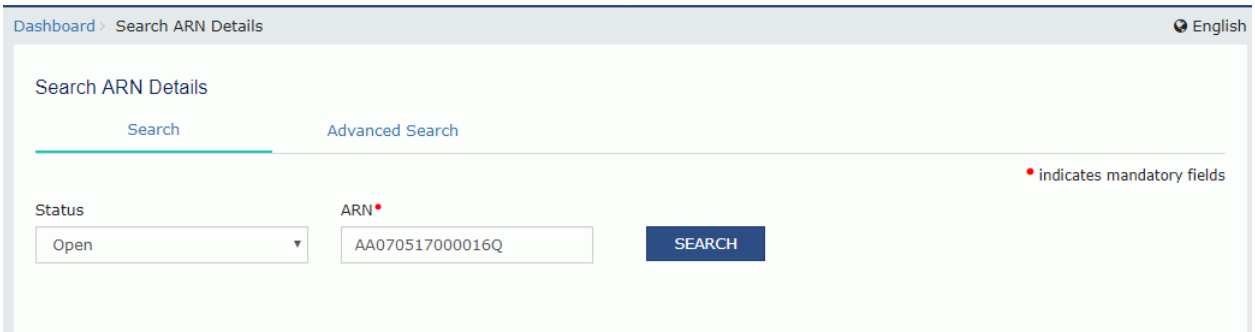
Existing Registrations **PAN - AJIPA1572E**

State	ARN	GSTIN/UIN/GSTP ID	Type of Registration	ARN Status	GSTIN Status	Reason of Registration	Date of Approval/Rejection	Reason for Rejection
Delhi	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	Click Here

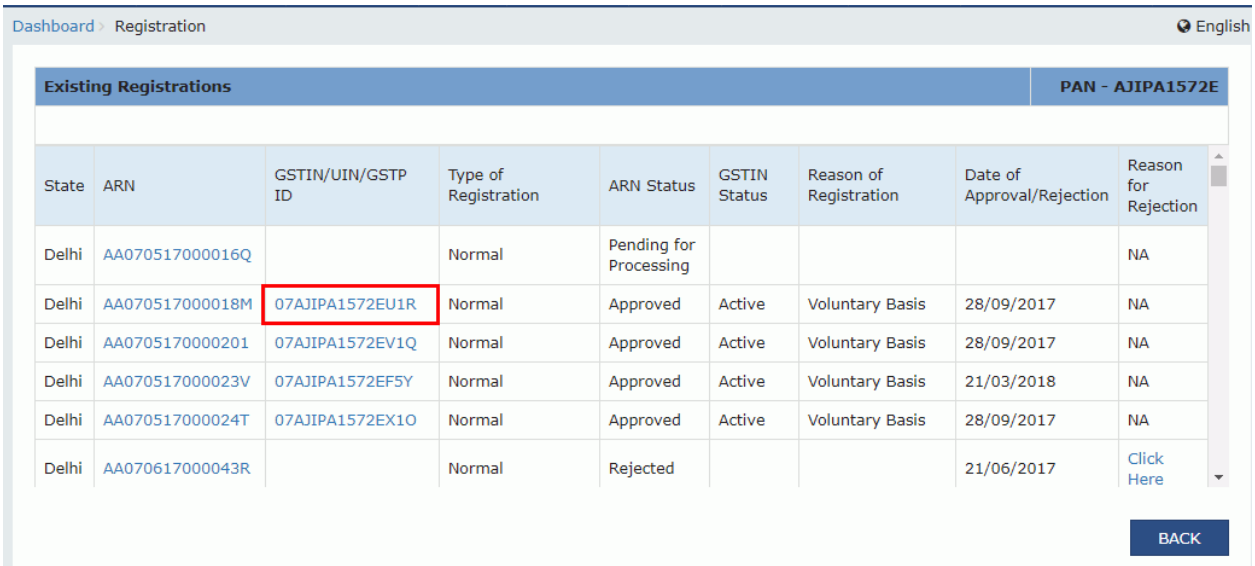
BACK

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.]



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



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	Click Here

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.]

(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	Click Here

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.

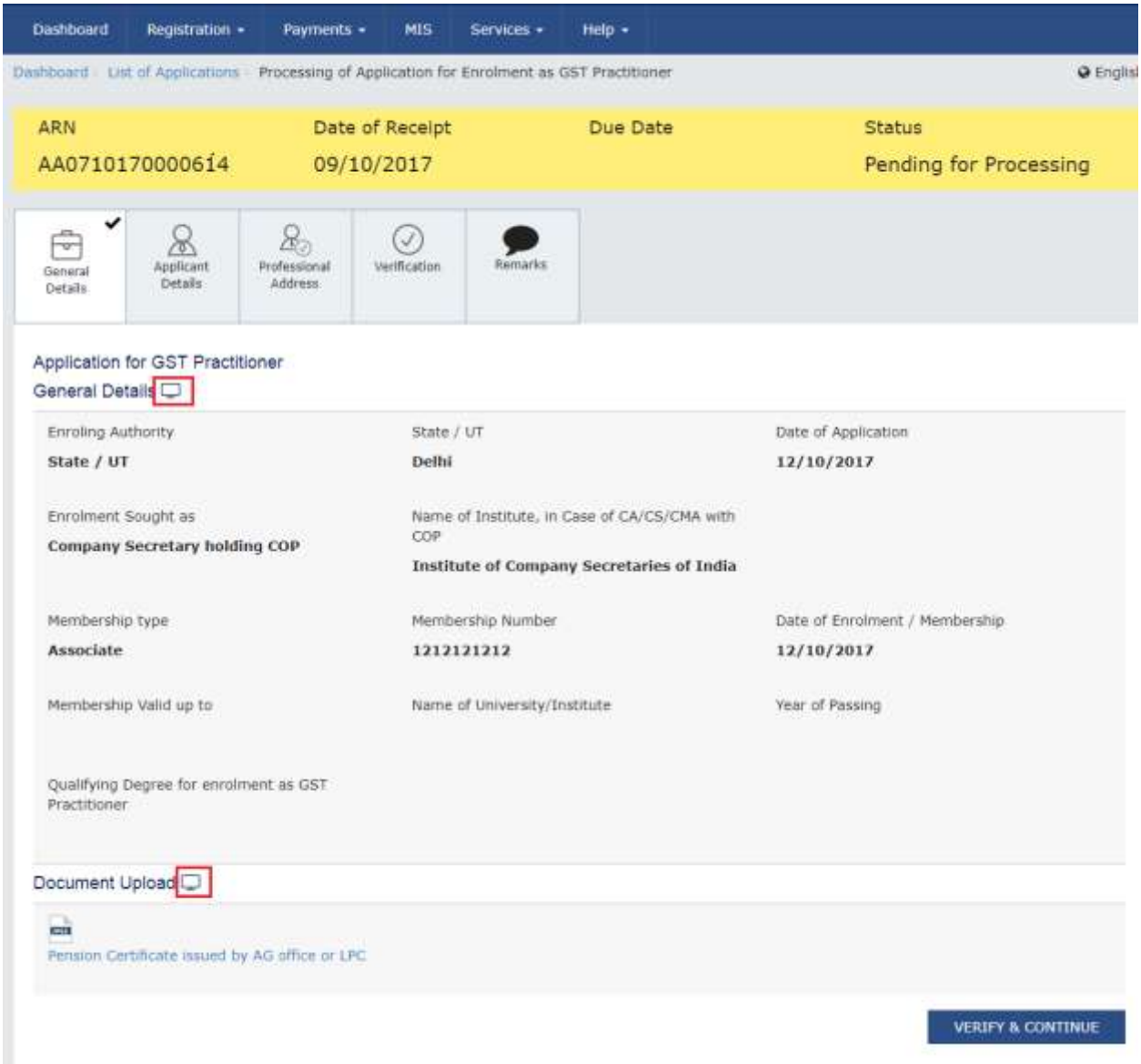
There is no time limit specified to process the application filed for enrolment of GSTP. However, an alert will be sent to Tax Official after 15 days from the date of receipt of application to process the application or receipt of reply of Notice seeking clarification, whichever is later.

Generate SCN in case of first time receipt of the Enrolment as GSTP Application

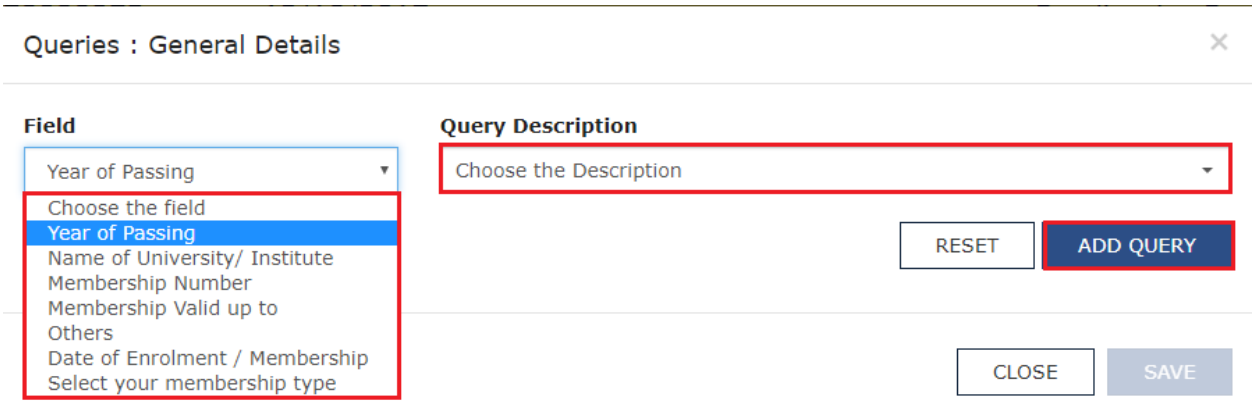
During processing of Enrolment as GSTP Application, you can:

- 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.

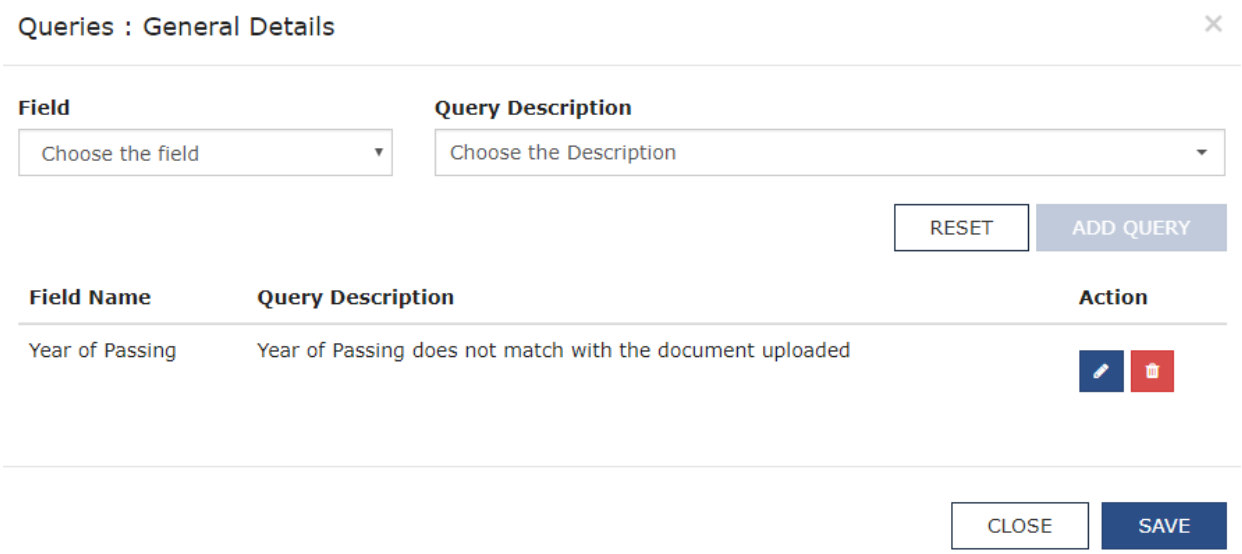
6. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise a query.



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.



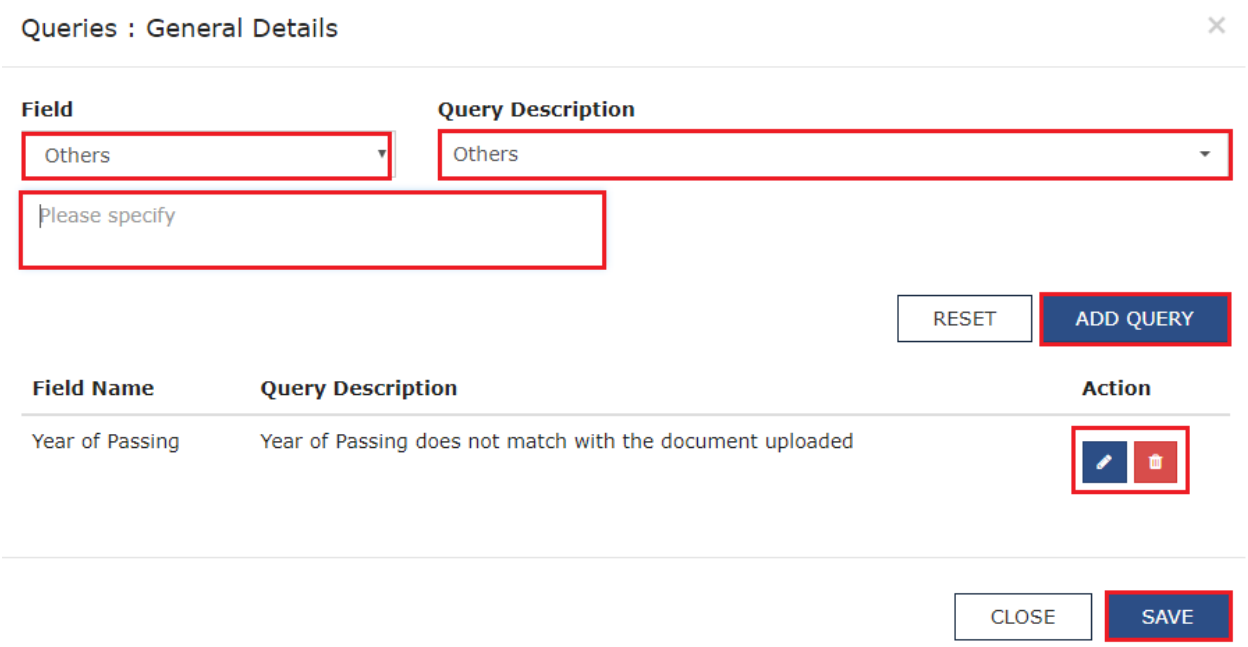
10. Queries will be displayed in the below table.



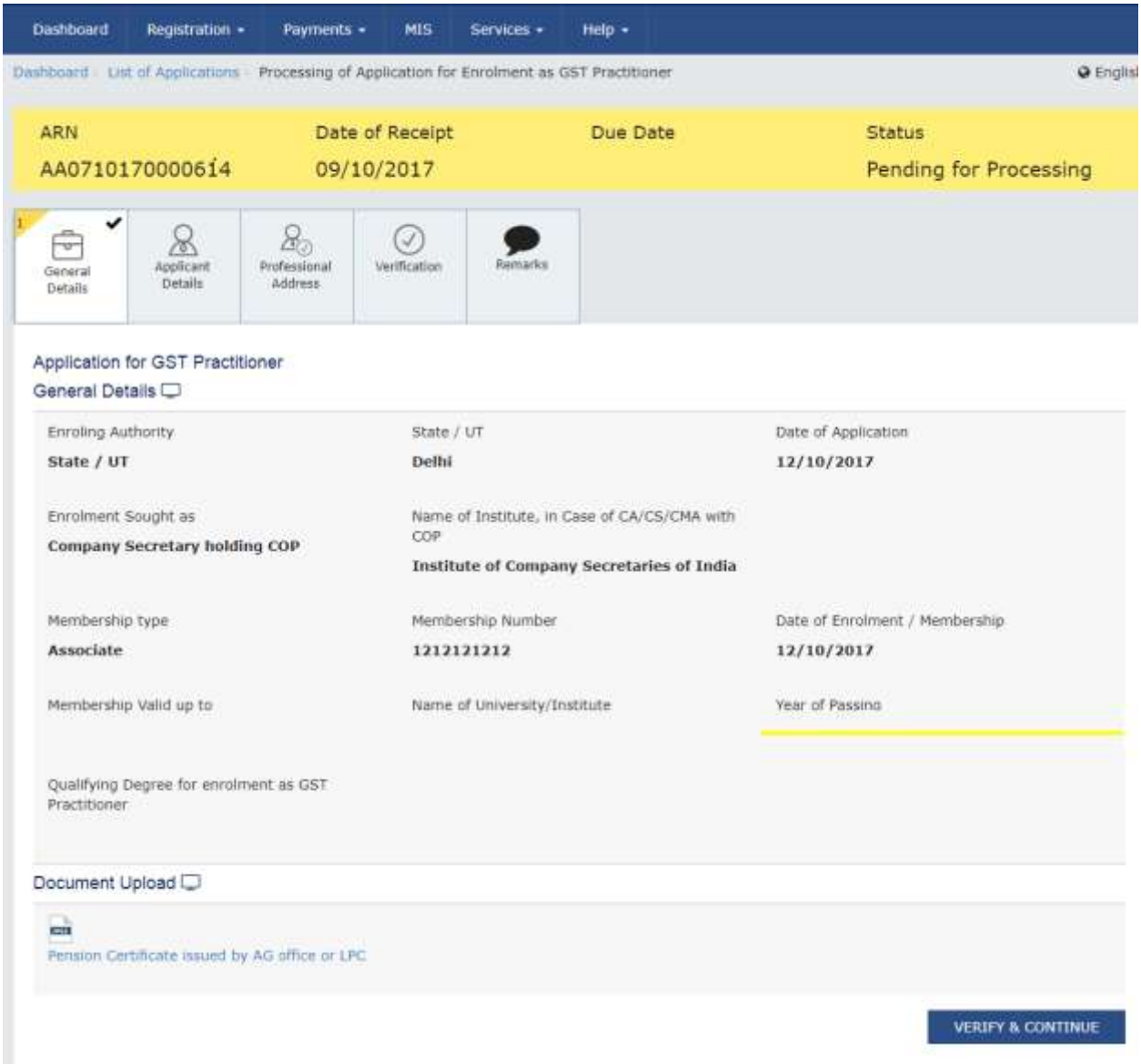
Query section of each page has an option of “Others”. You can select this option to add free text query in the page.

11. You can raise multiple queries, if required on the page. Once done, click **SAVE**.

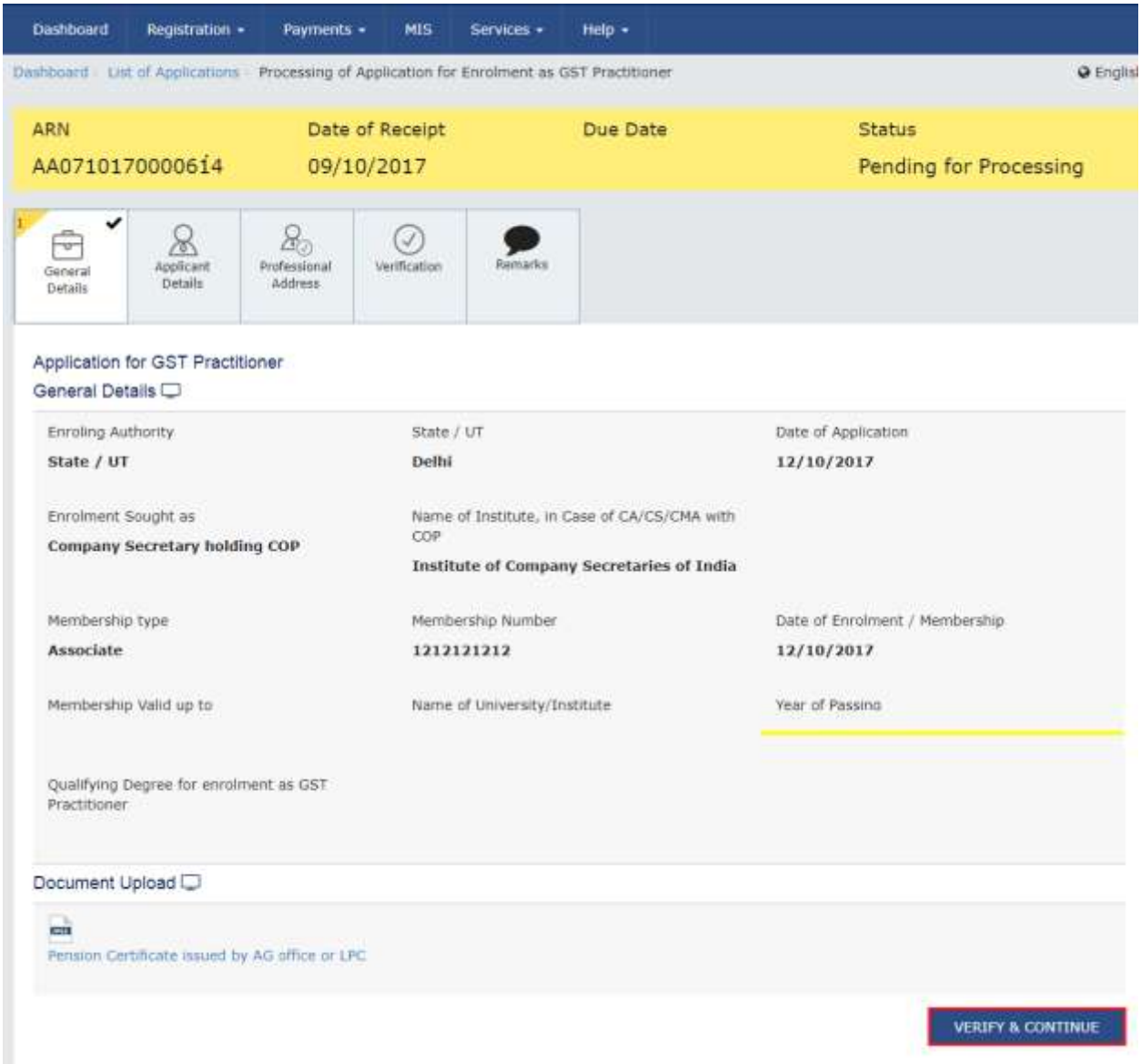
Note: You can click the **Delete** button to delete any query or click the **Edit** button to edit the queries raised .



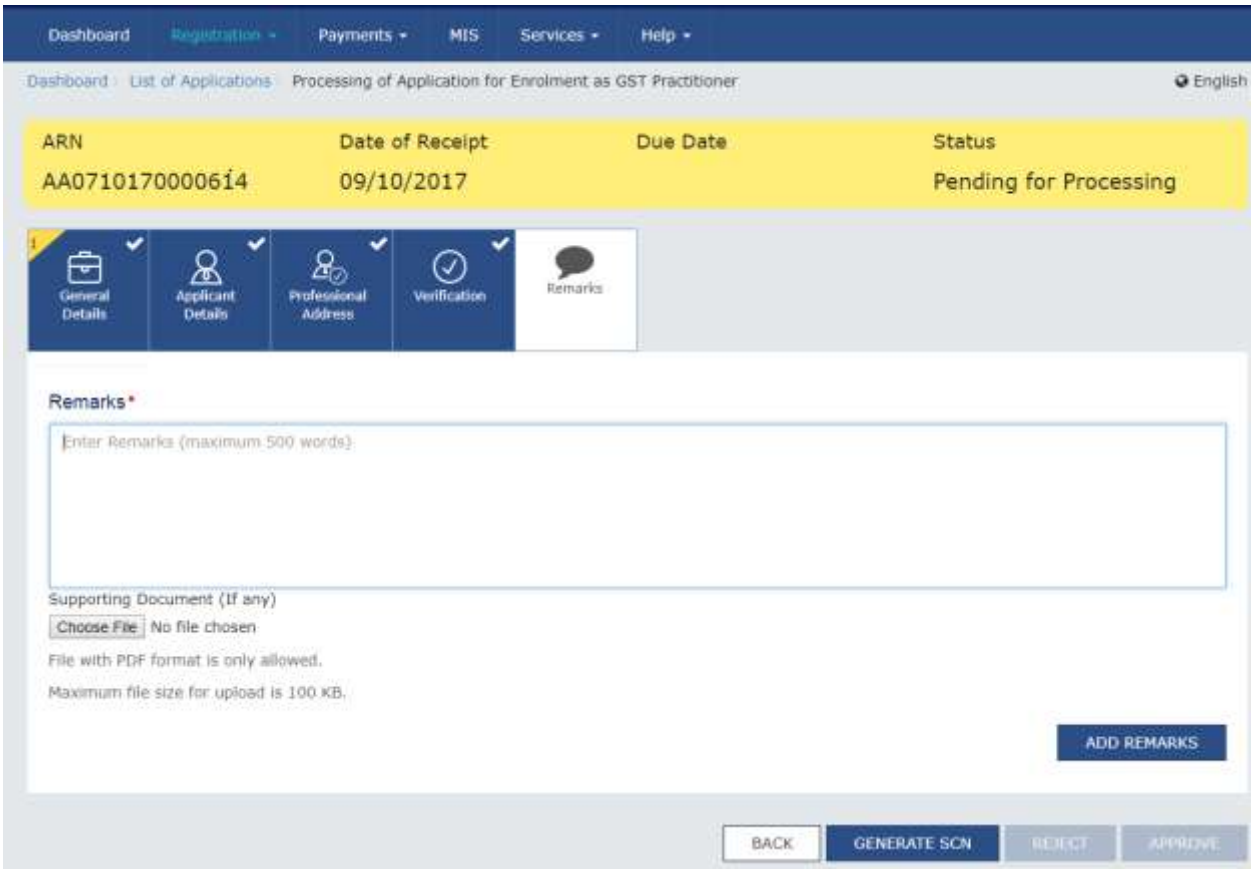
The section with queries gets highlighted with a yellow underline.



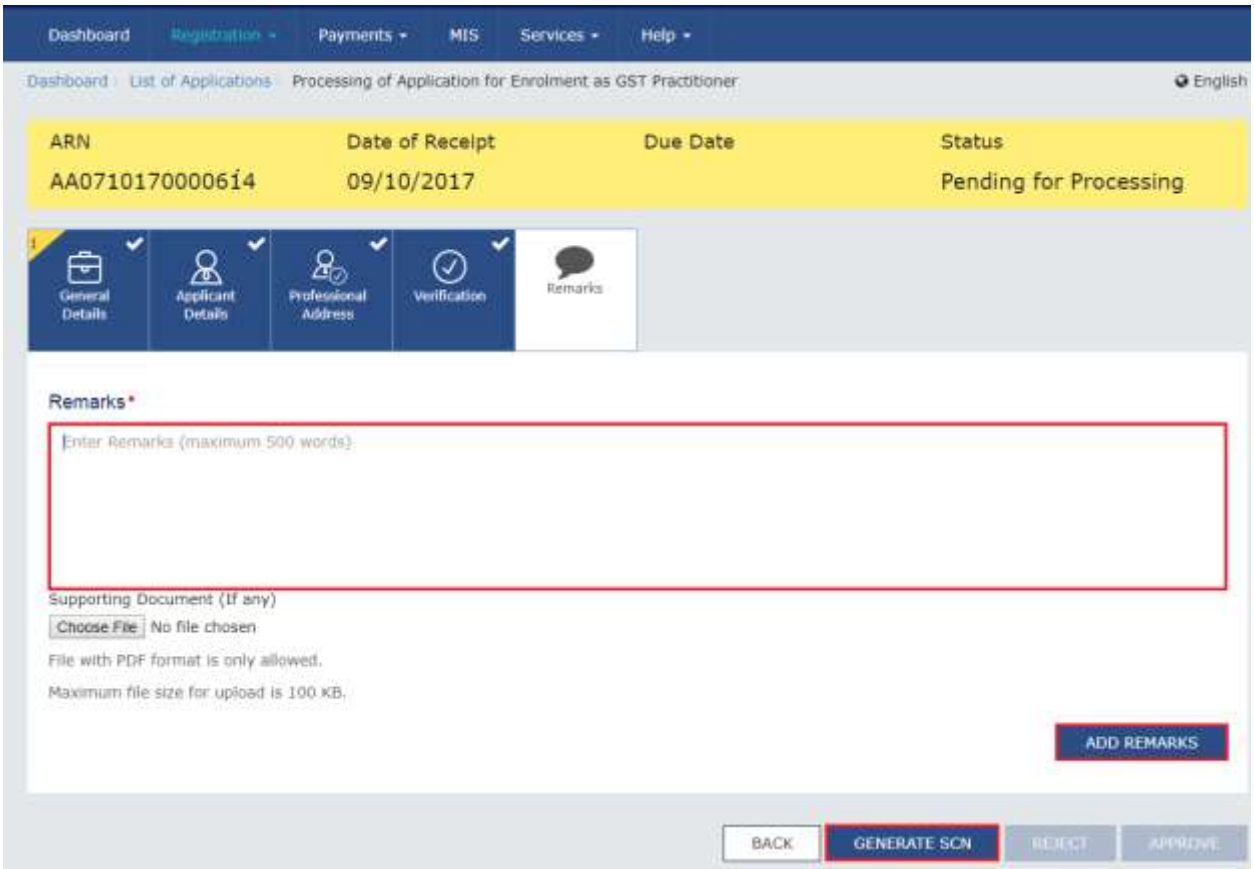
12. Verify each page of the application by visiting each tab. Click the **VERIFY and CONTINUE** button.



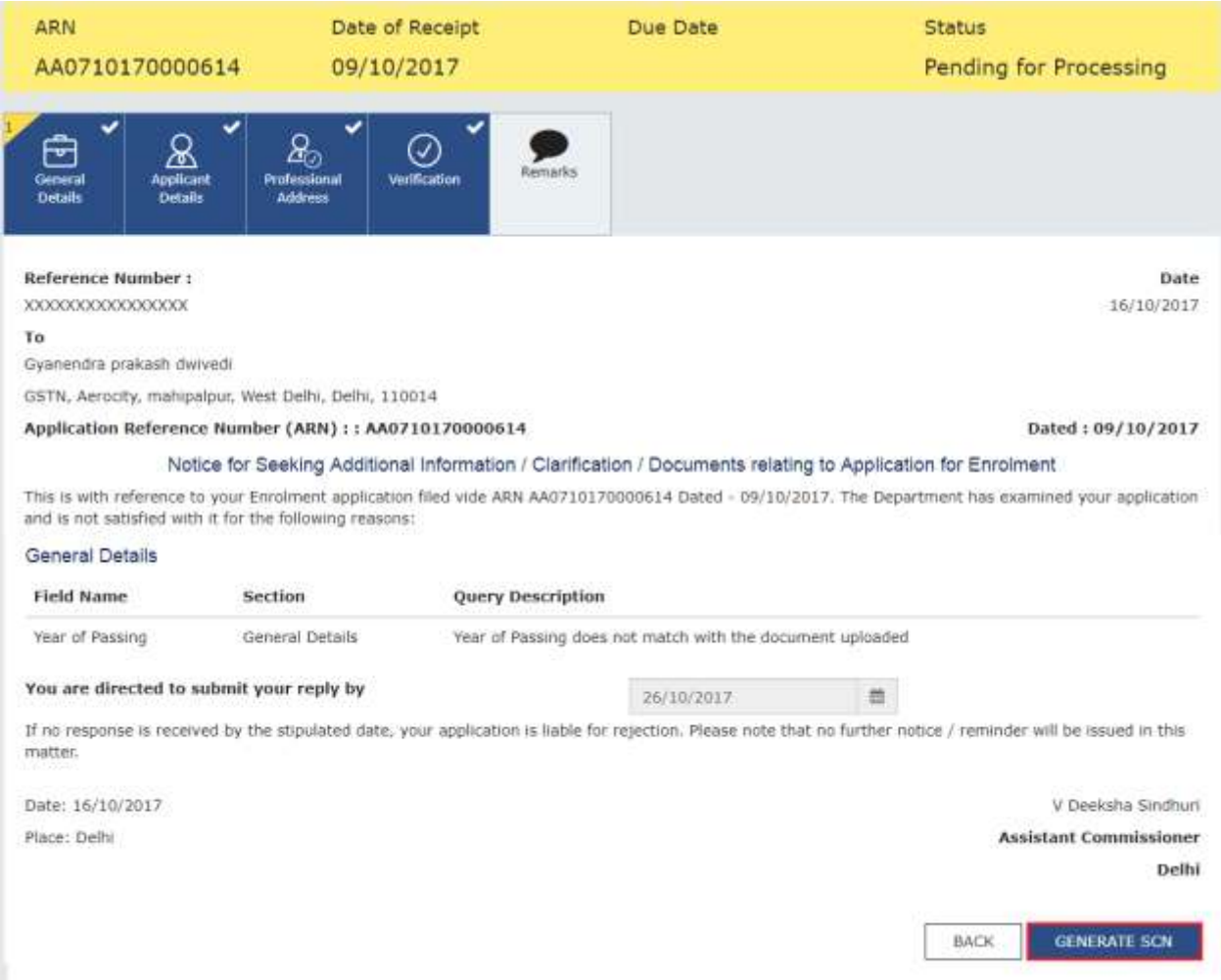
A check mark appearing on the tab indicates the page has been verified.



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.



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 : XXXXXXXXXXXXXXXX

Date 16/10/2017

To

Gyanendra prakash dwivedi

GSTN, Aerocity, mahipalpur, West Delhi, Delhi, 110014

Application Reference Number (ARN) : : AA0710170000614 **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

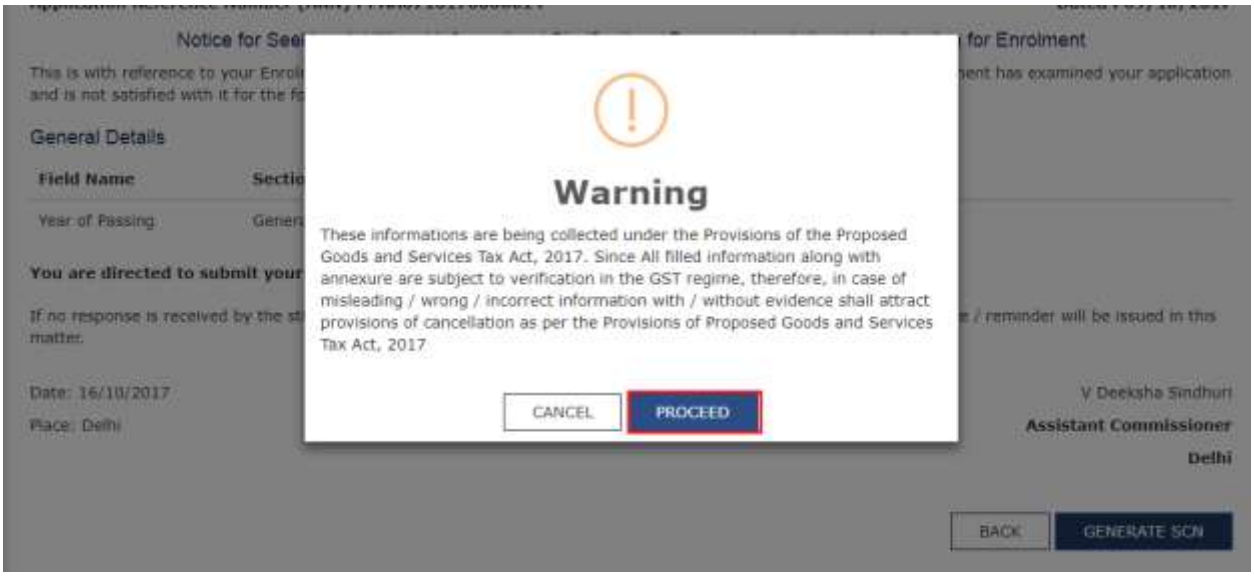
V Deeksha Sindhuri

Assistant Commissioner

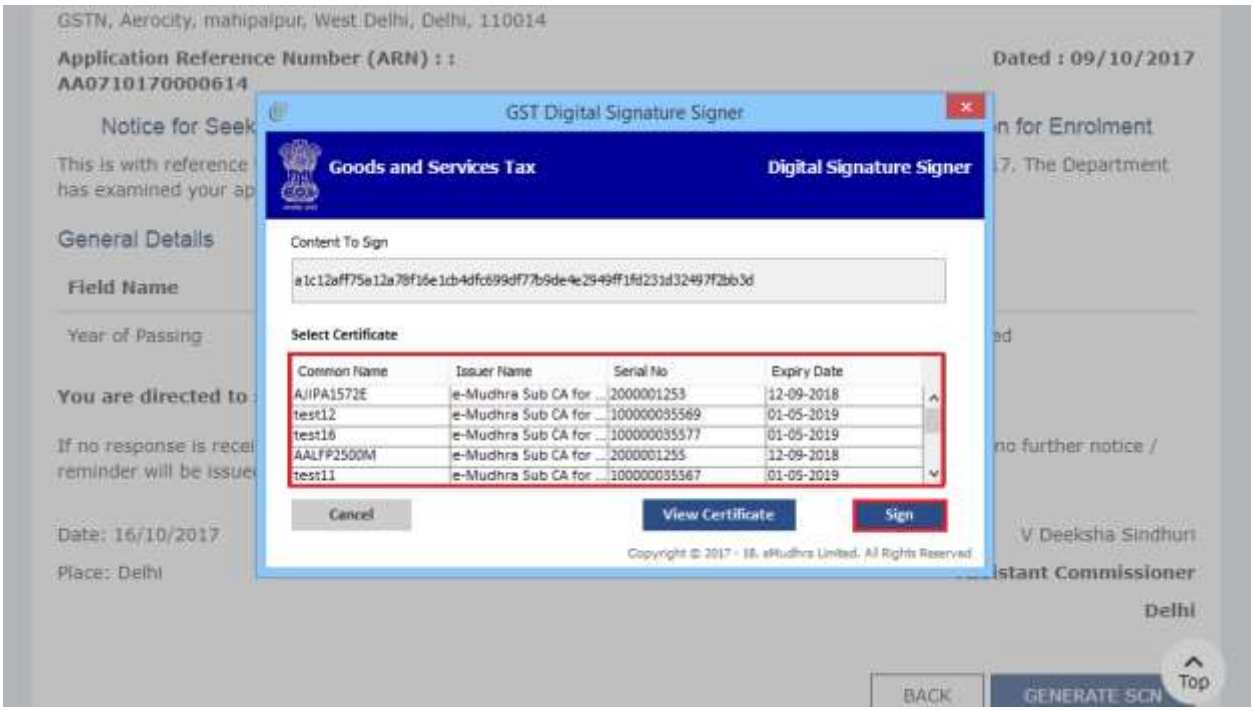
Delhi

BACK GENERATE SCN

16. Click the **PROCEED** button.



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

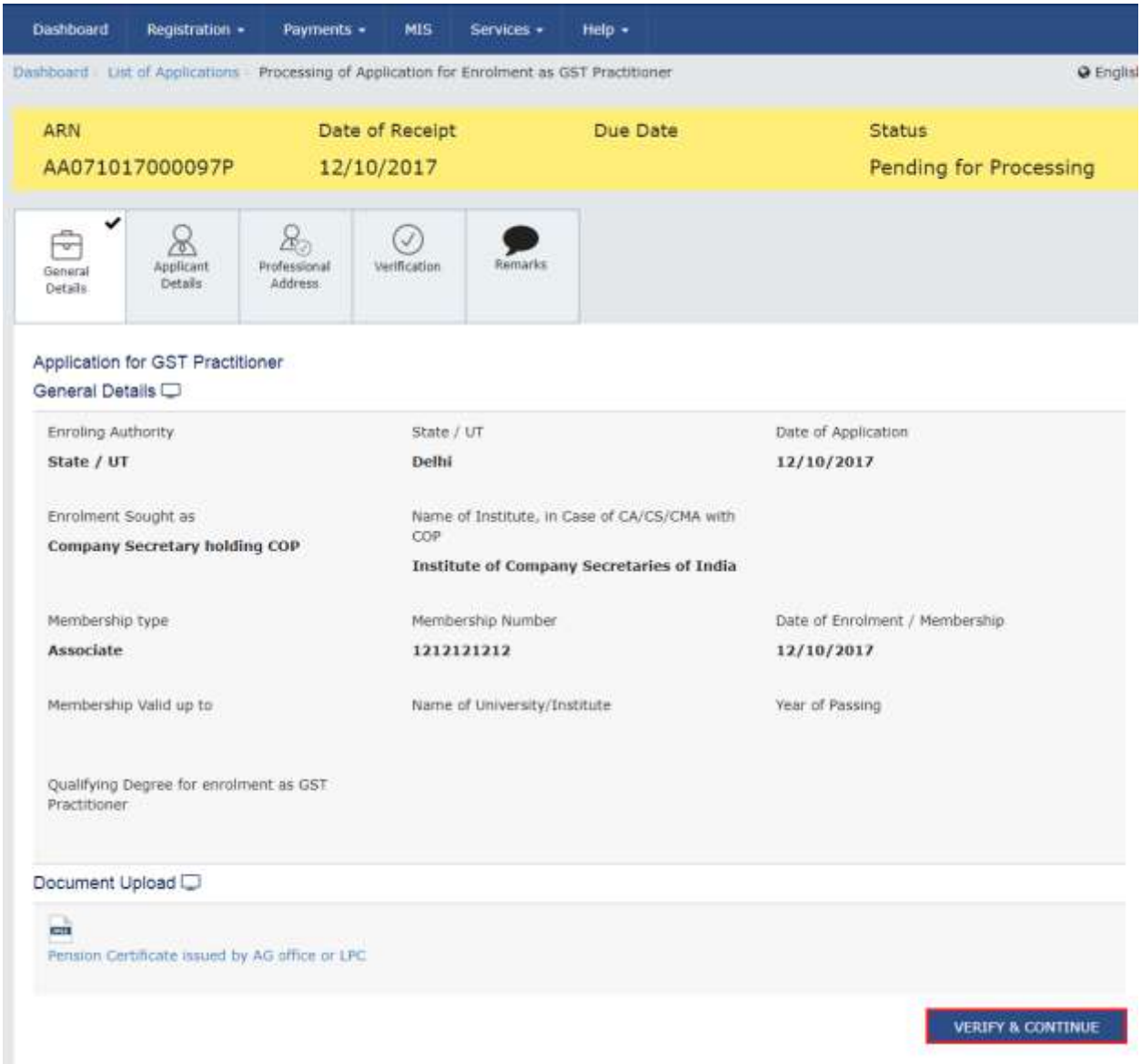


18. A success message will be displayed. Click the **GO BACK** button.

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

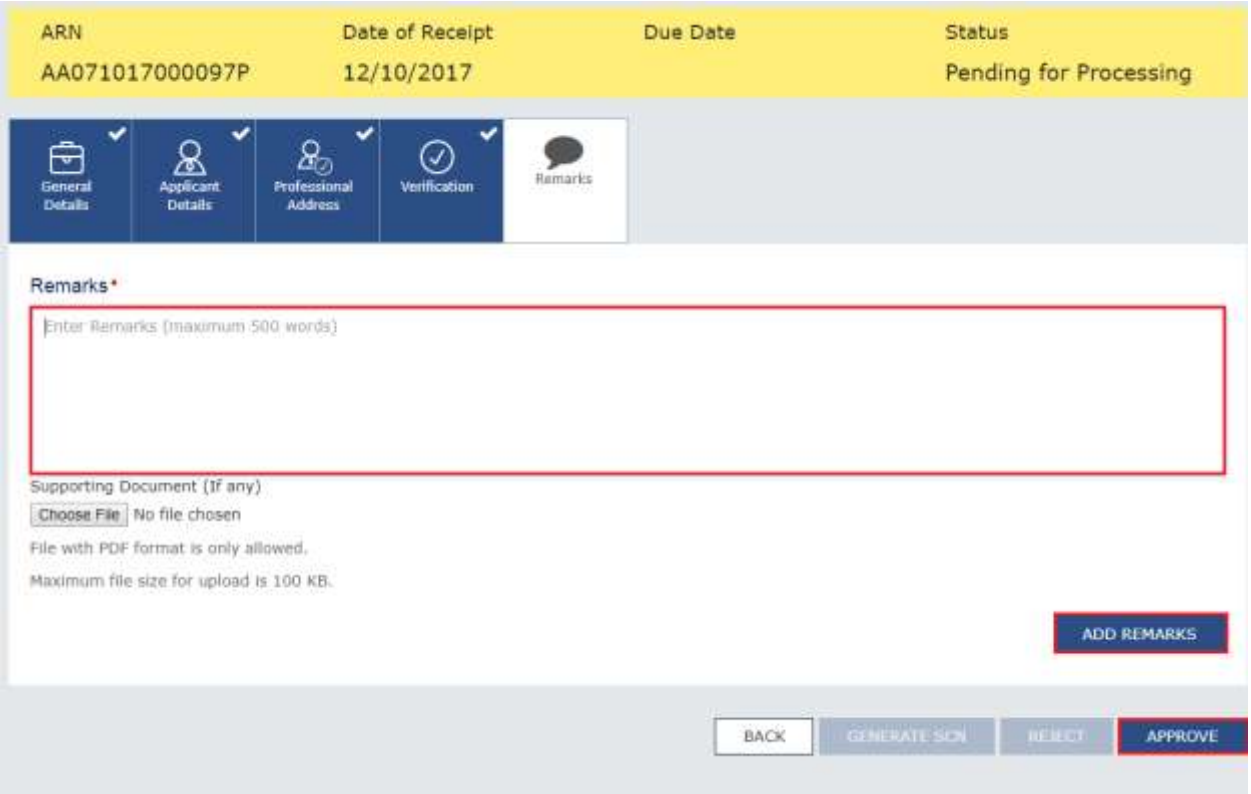
Approve Enrolment as GSTP Application in case of first time receipt of the Enrolment as GSTP Application

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

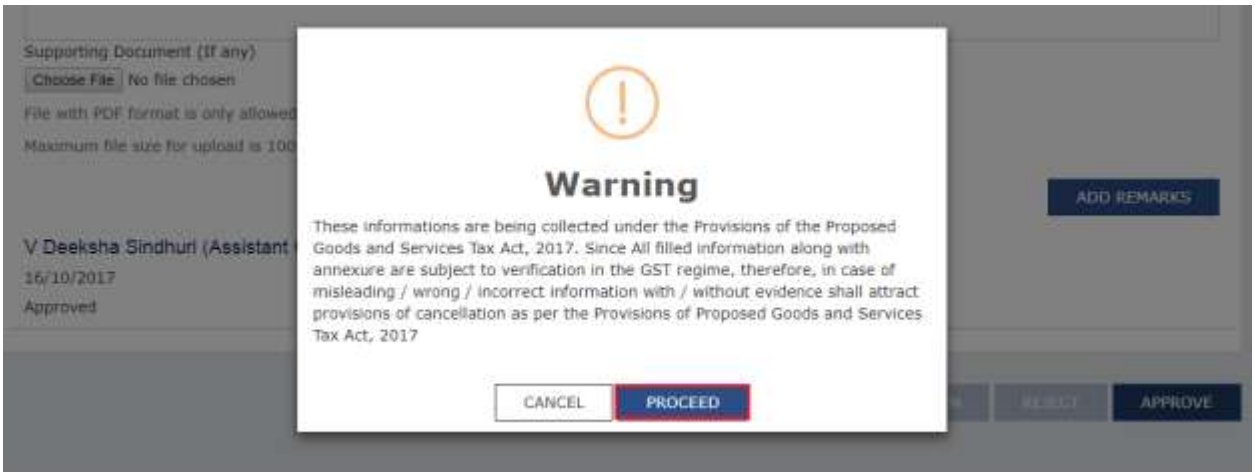


7. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the GST Practitioner.

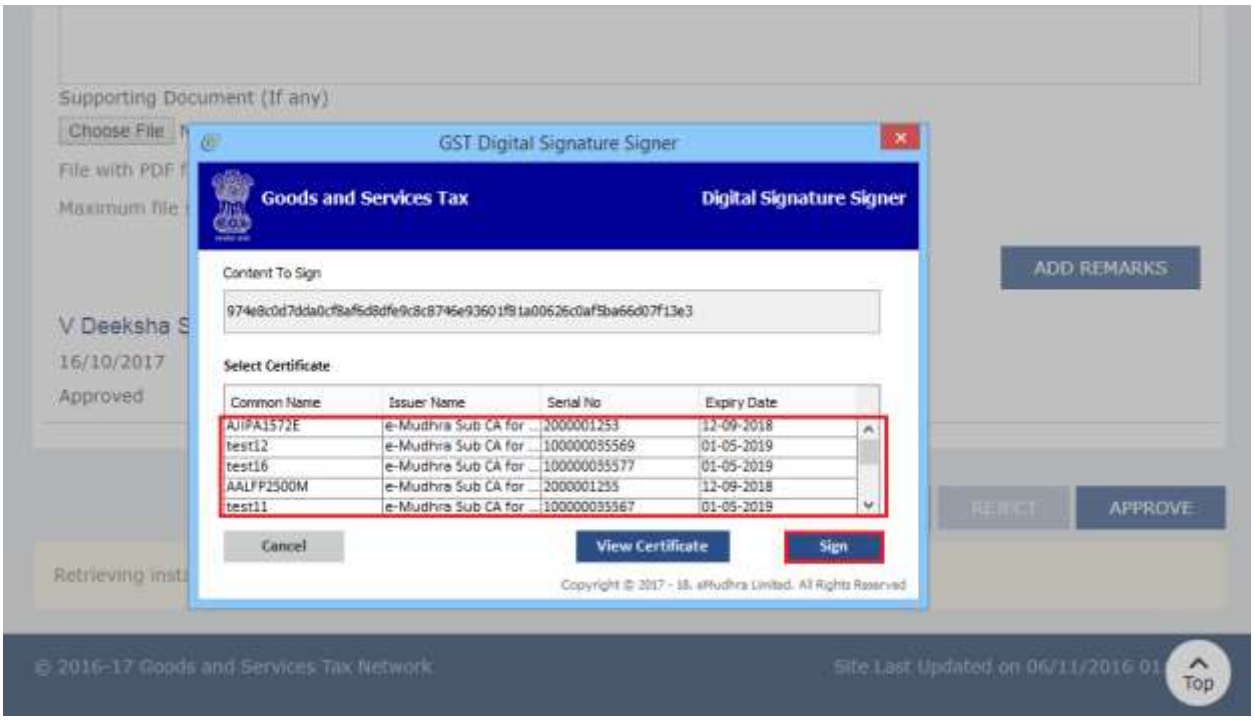
8. Click the **APPROVE** button.



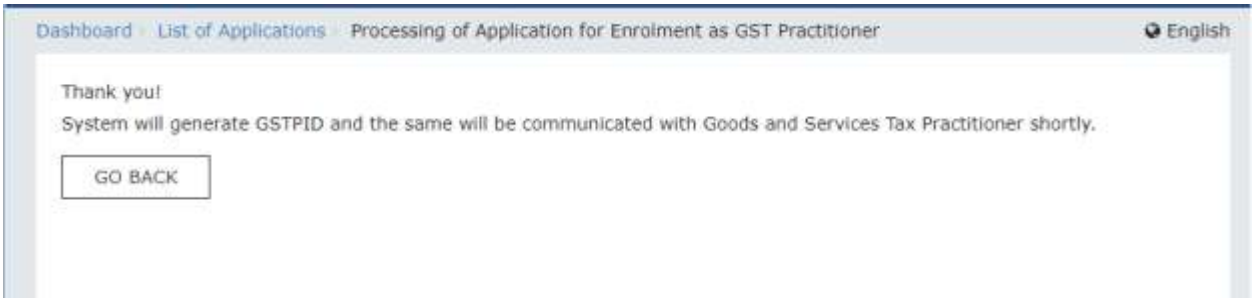
9. Click the **PROCEED** button.



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



11. A success message will be displayed. Click the **GO BACK** button.

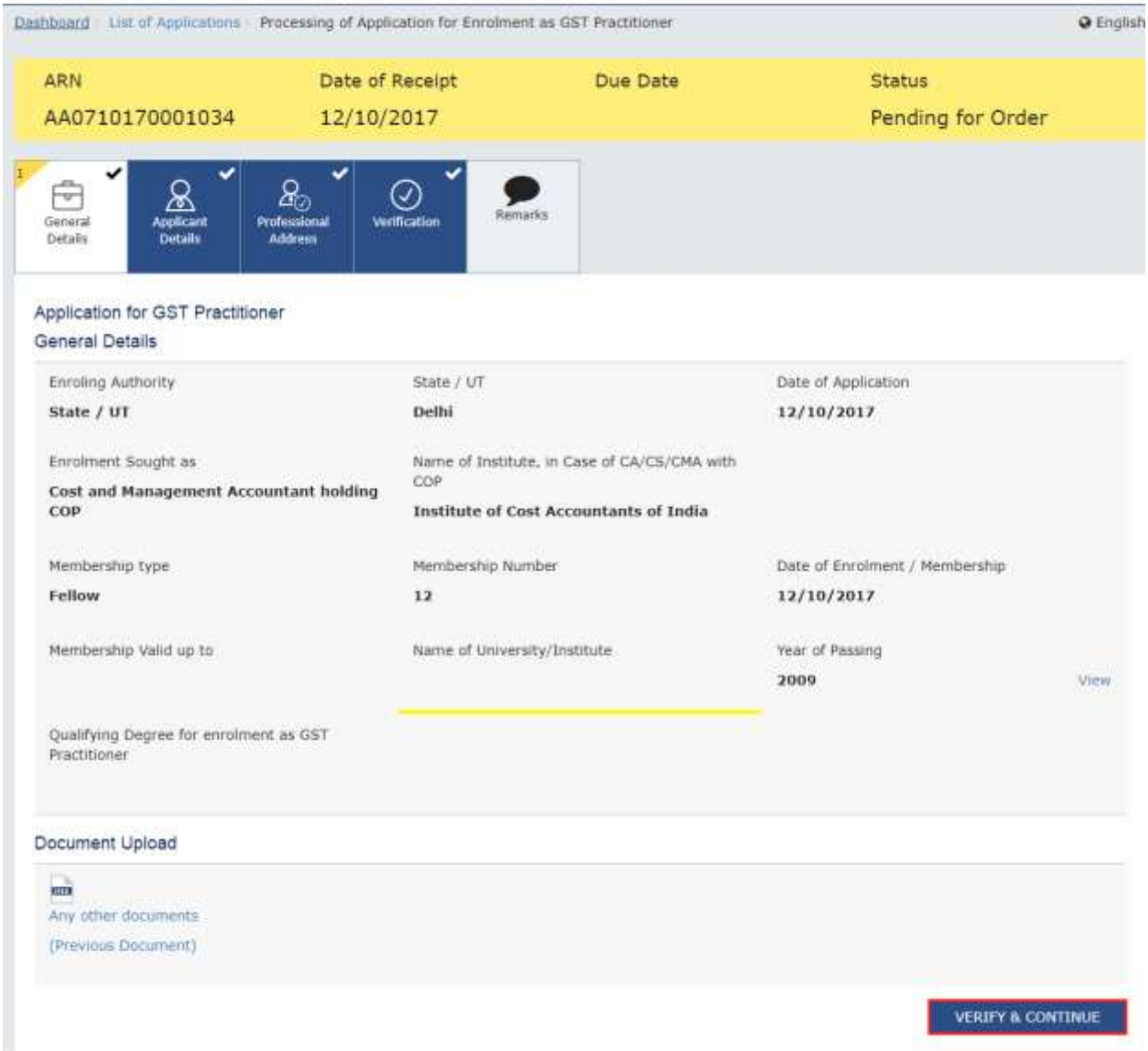


Note: On approval, work-item will get closed. Enrolment Certificate will be issued to the GST Practitioner. The GST Practitioner will be communicated about approval through SMS and Email.

Approve the Resubmitted Enrolment as GSTP Application

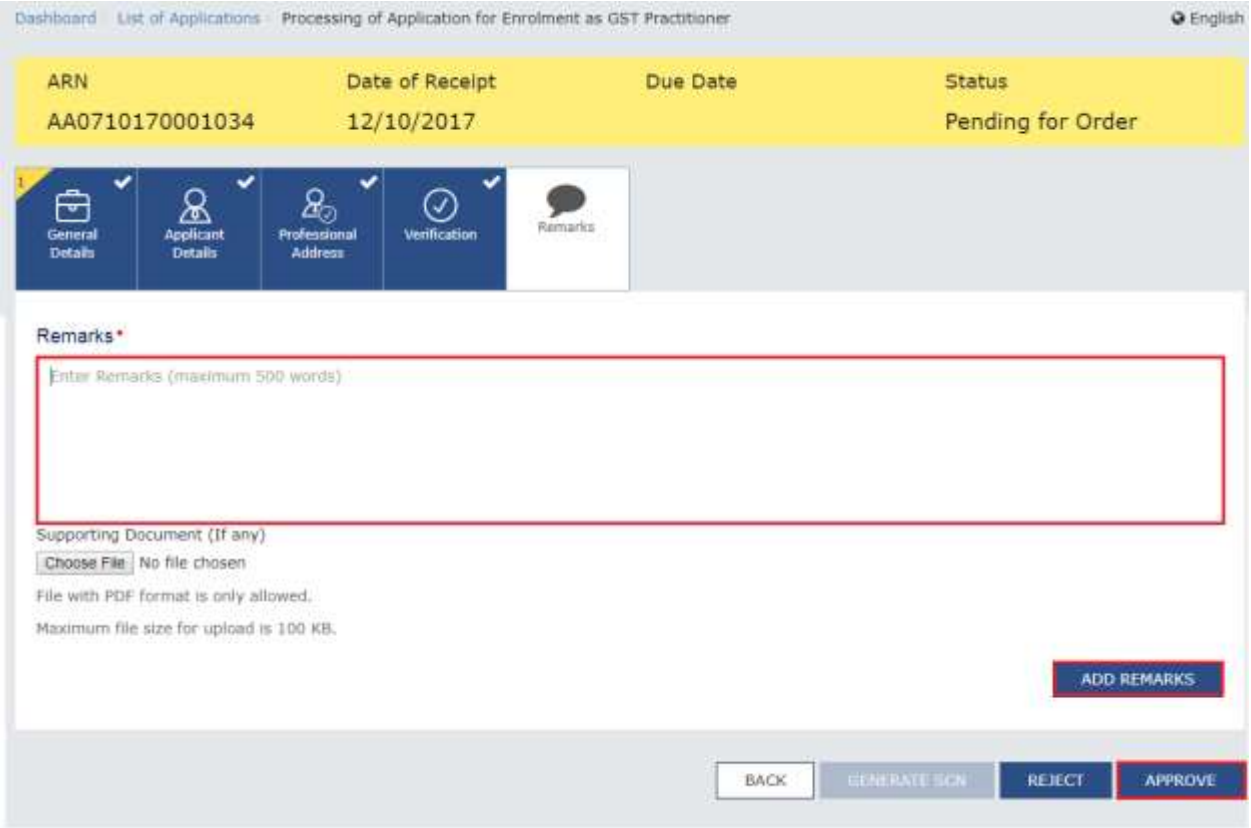
Once the GST Practitioner has responded to the SCN, the Tax Official can approve or reject the application.

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 .

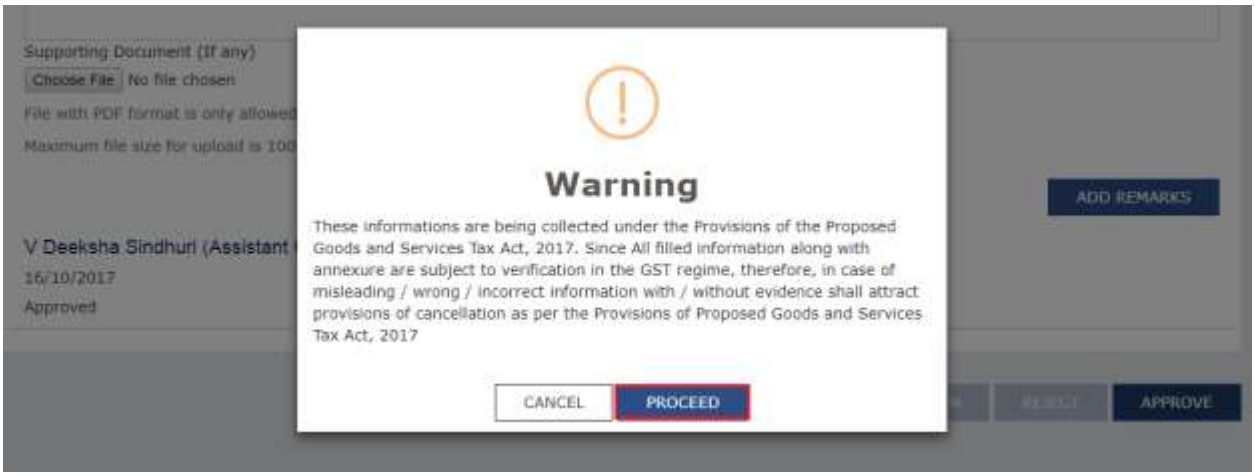


8. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.

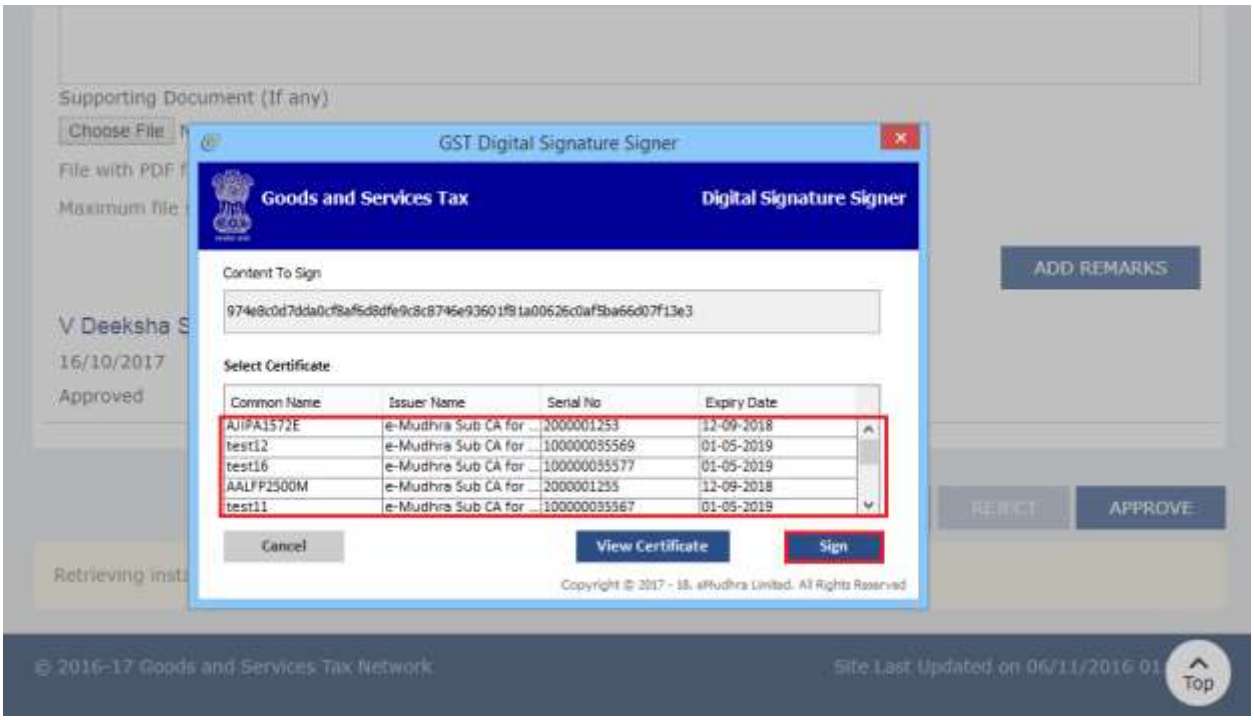
9. Click the **APPROVE** button.



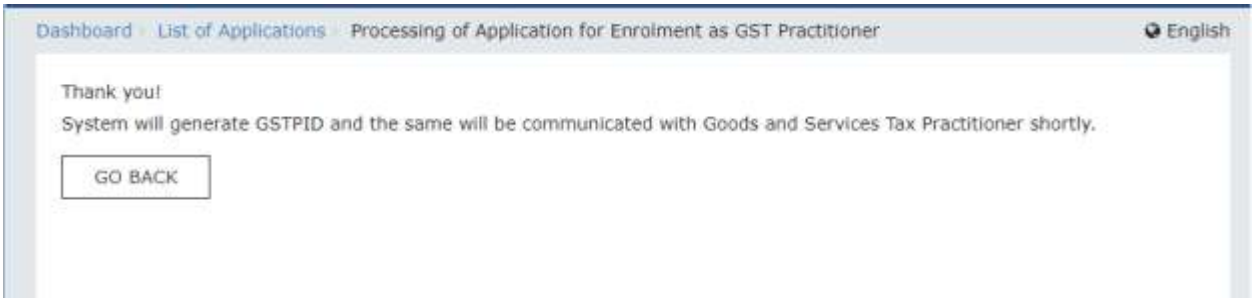
10. Click the **PROCEED** button.



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

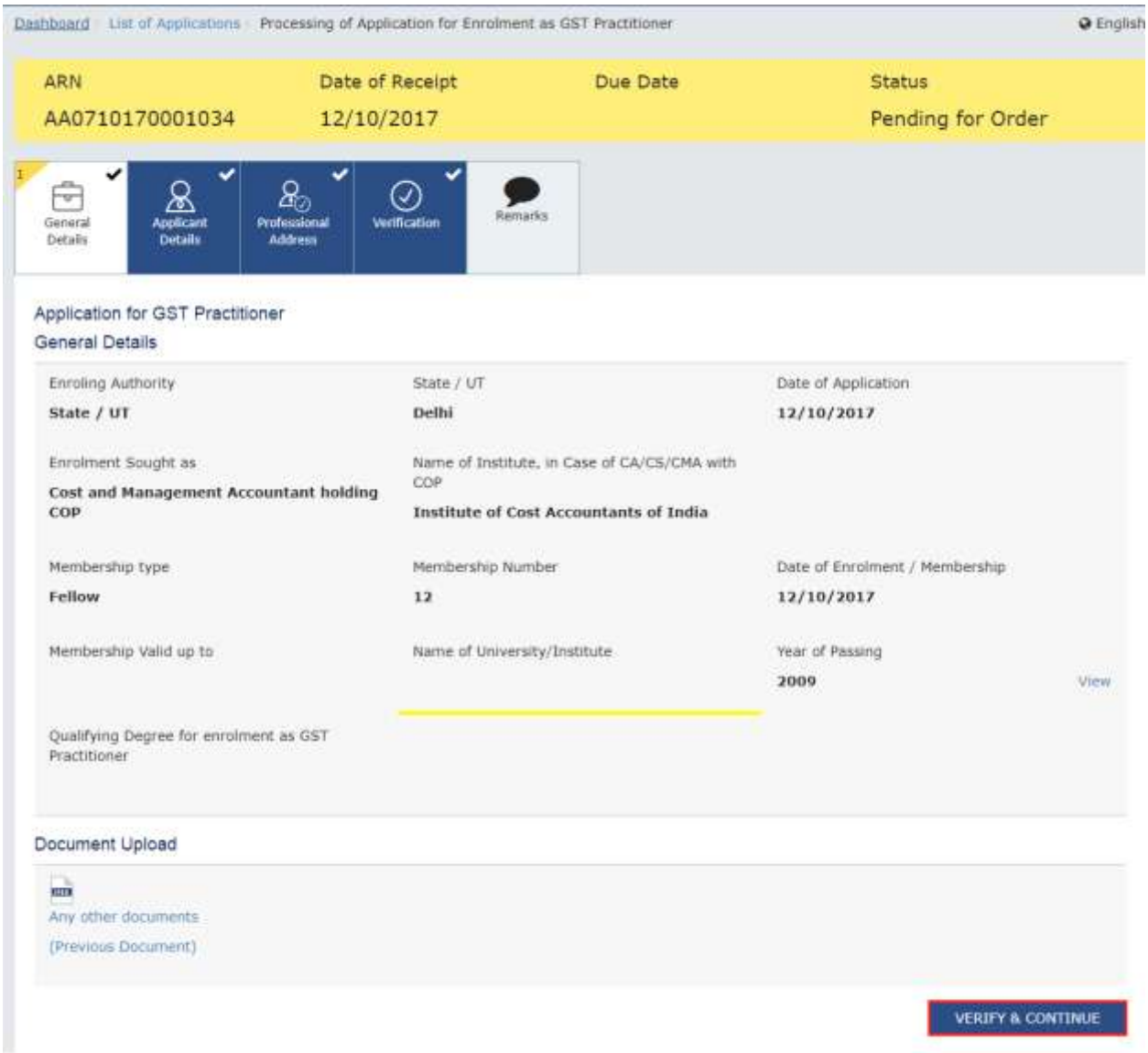
Once the GST Practitioner has responded to the SCN, the Tax Official can approve or reject the application.

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.

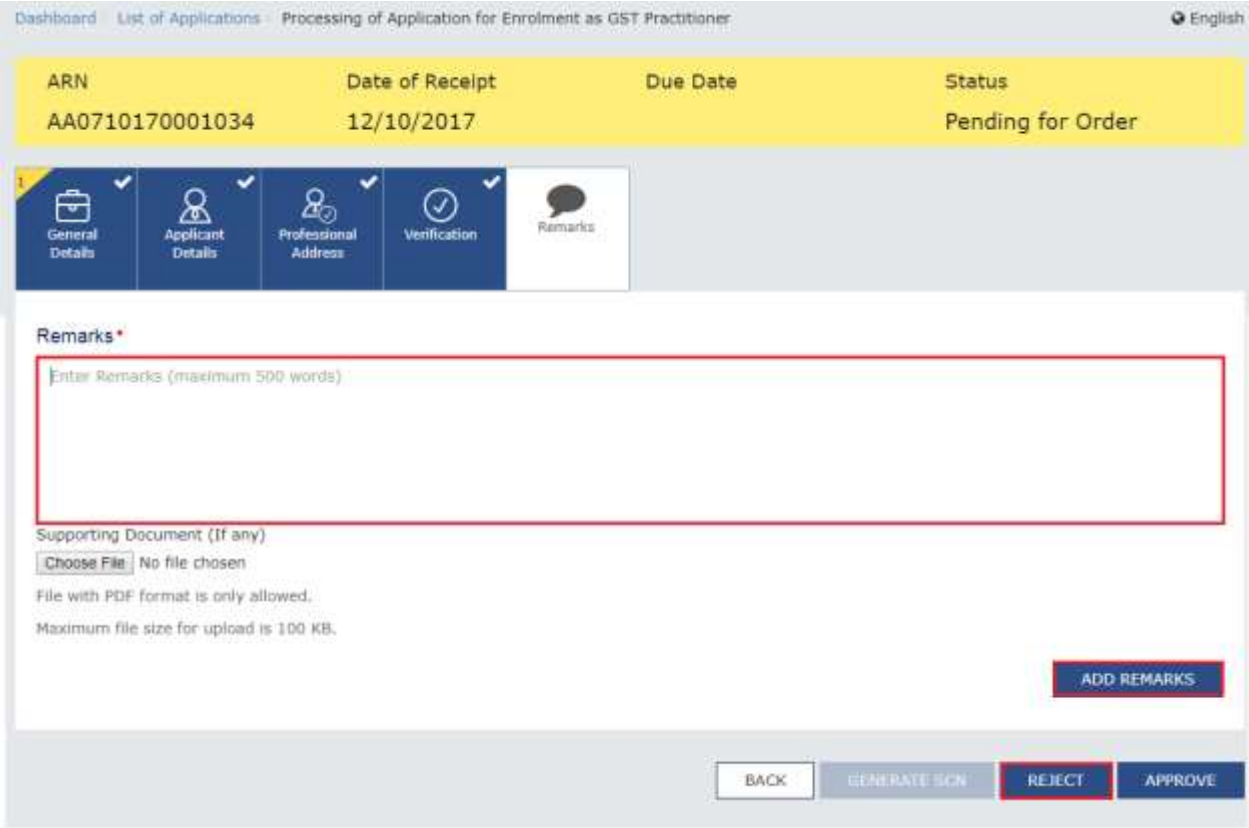
The section with yellow highlight shows the amended information by the GSTP.

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.

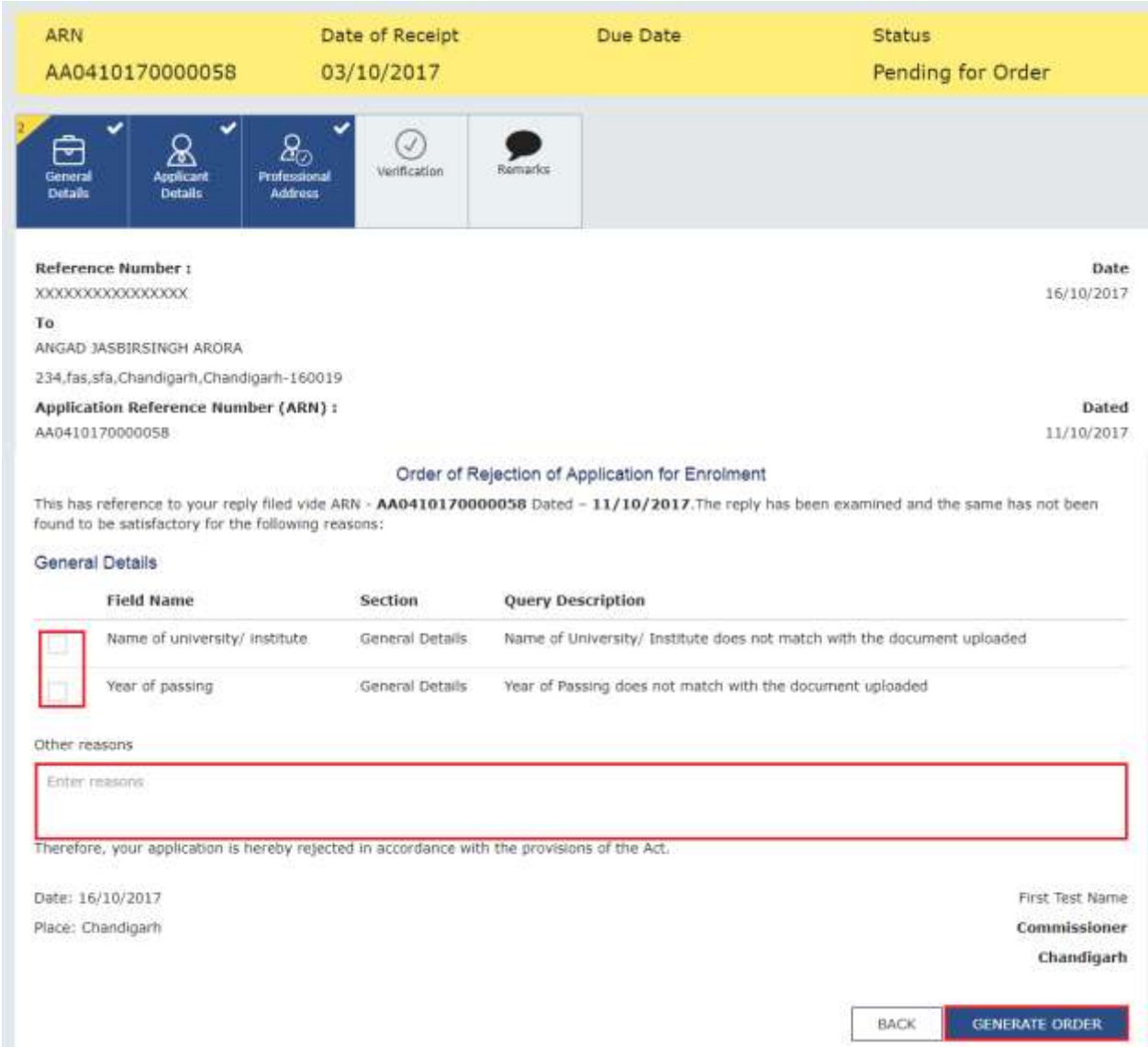


8. On the Remarks page, enter Remarks and Notings in free text and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the taxpayer.

9. Click the **REJECT** button.



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	Date of Receipt	Due Date	Status
AA0410170000058	03/10/2017		Pending for Order

General Details | Applicant Details | Professional Address | Verification | Remarks

Reference Number :
XXXXXXXXXXXXXXXX

Date
16/10/2017

To
ANGAD JASBIRSINGH ARORA
234,fas,sfa,Chandigarh,Chandigarh-160019

Application Reference Number (ARN) :
AA0410170000058

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
☐	Name of university/ institute	General Details	Name of University/ Institute does not match with the document uploaded
☐	Year of passing	General Details	Year of Passing does not match with the document uploaded

Other reasons

Enter reasons

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

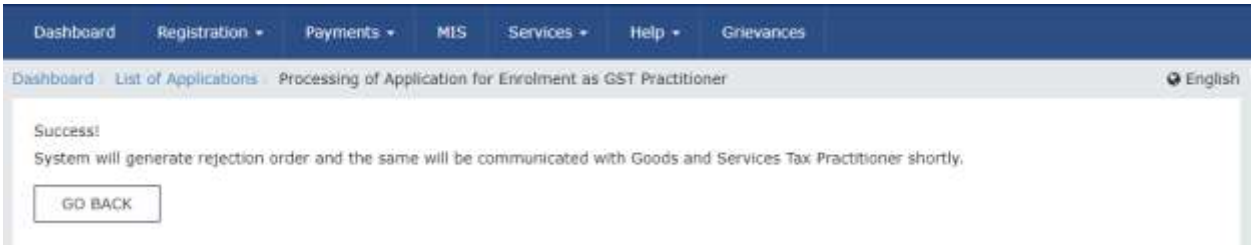
Date: 16/10/2017
Place: Chandigarh

First Test Name
Commissioner
Chandigarh

BACK | GENERATE ORDER

11. Click the **PROCEED** button.

12. Affix your DSC and click the **Sign** button.
13. 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 GST Practitioner will be communicated about rejection of the application through SMS or Email message.

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.

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

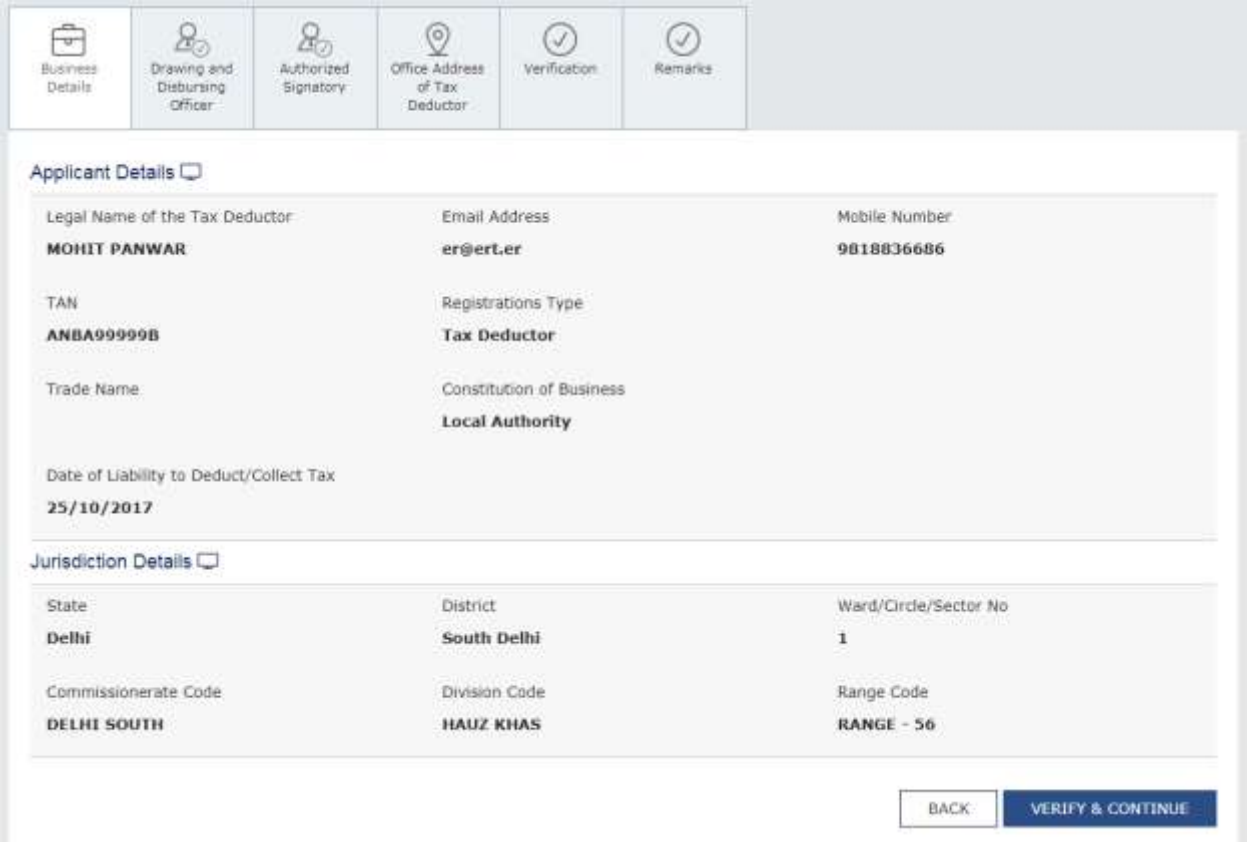
Close by> > Today 0 2 Working Days 0 3 Working Days 0

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.



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 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.

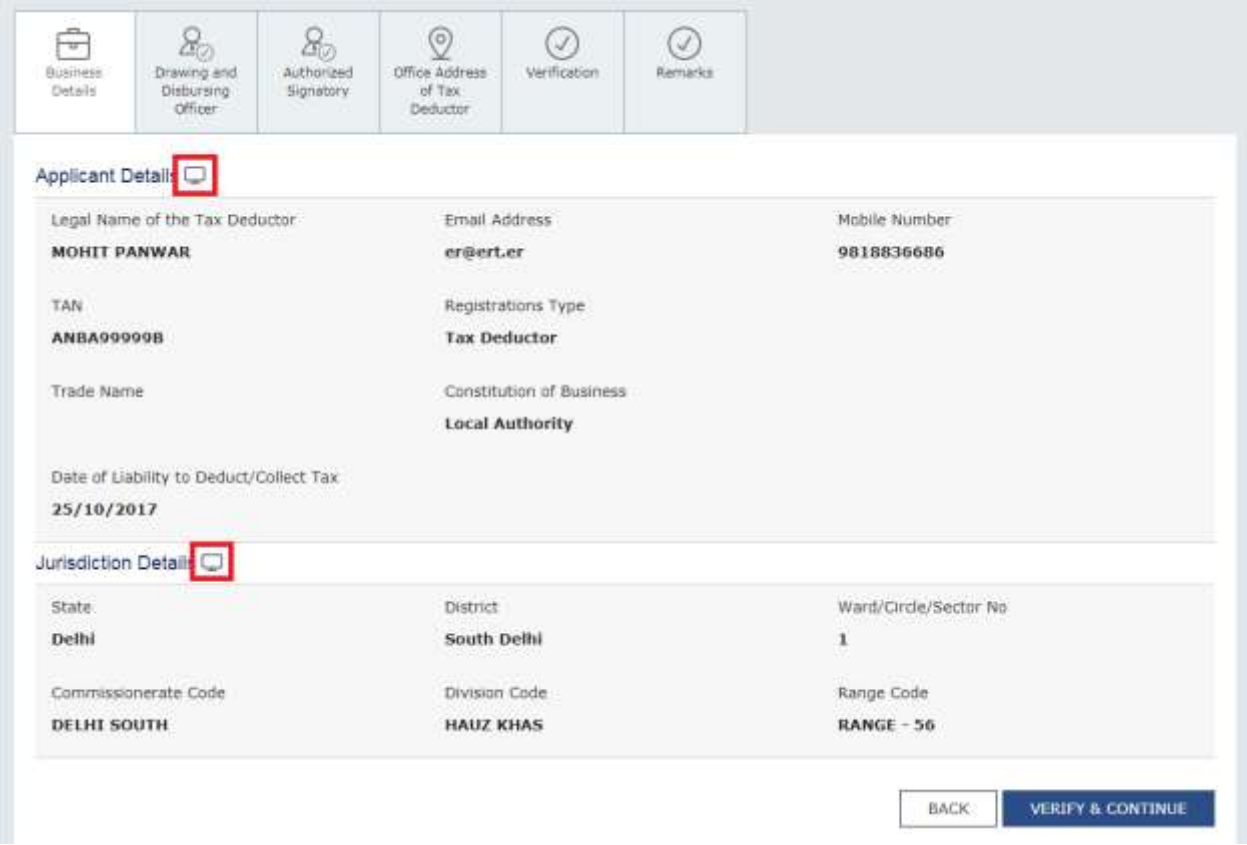
Generate SCN in case of first time receipt of the TDS / TCS Registration Application

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.

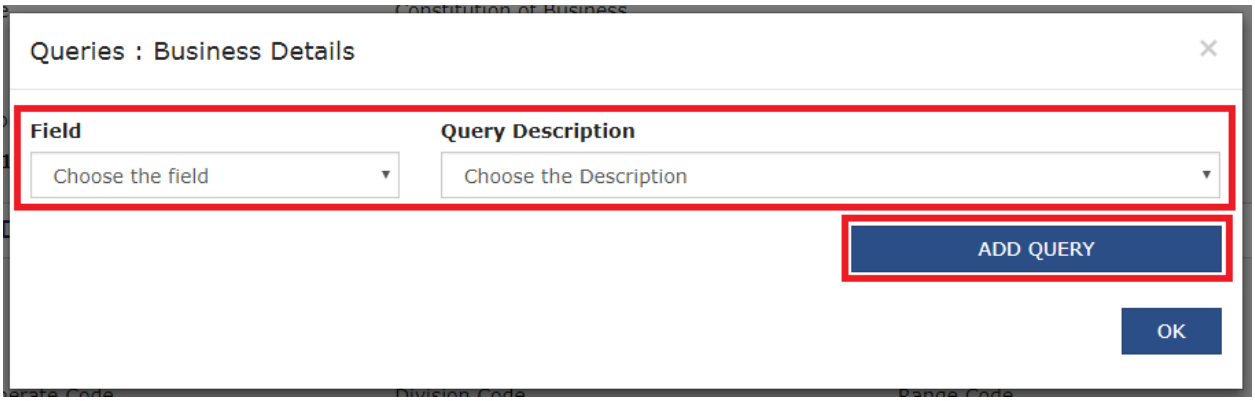
7. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.



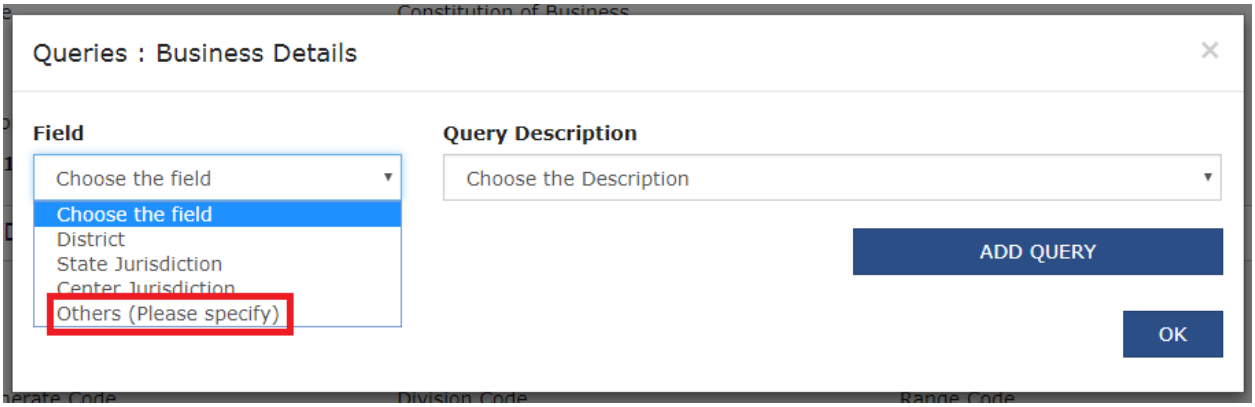
8. In the **Field** drop-down list, select the field for which you want to raise a query.

9. In the **Query Description** drop-down list, select the query to be raised.

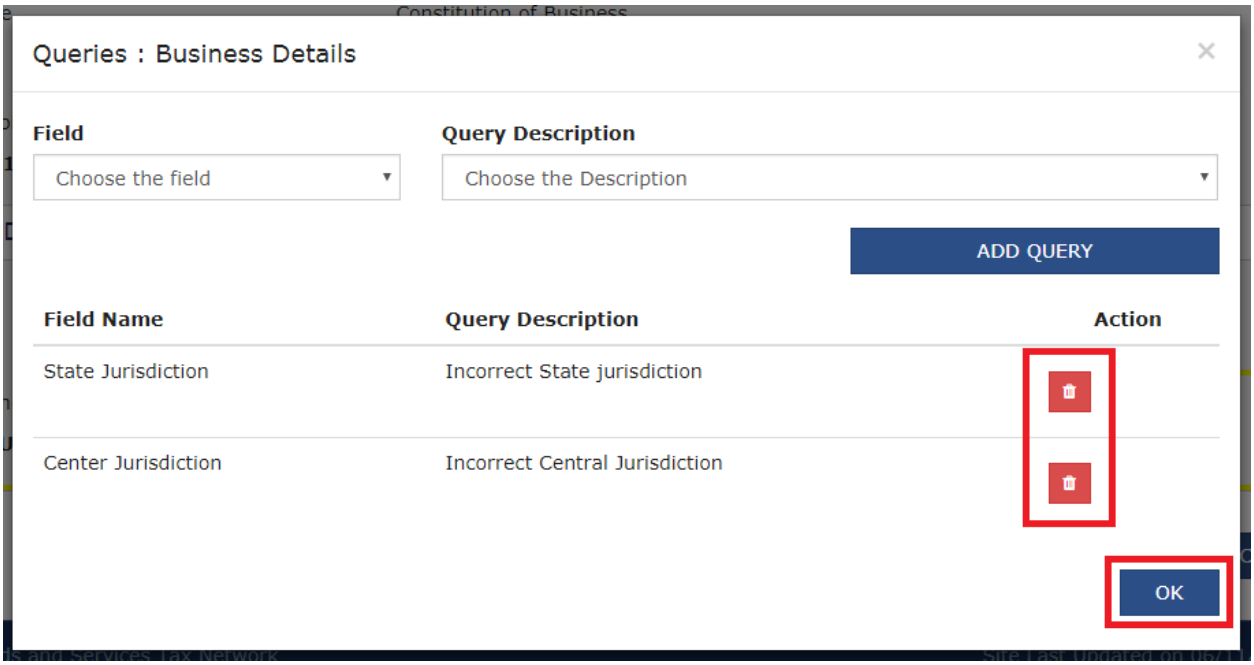
10. Click the **ADD QUERY** button to add the queries in the table given below the fields.



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



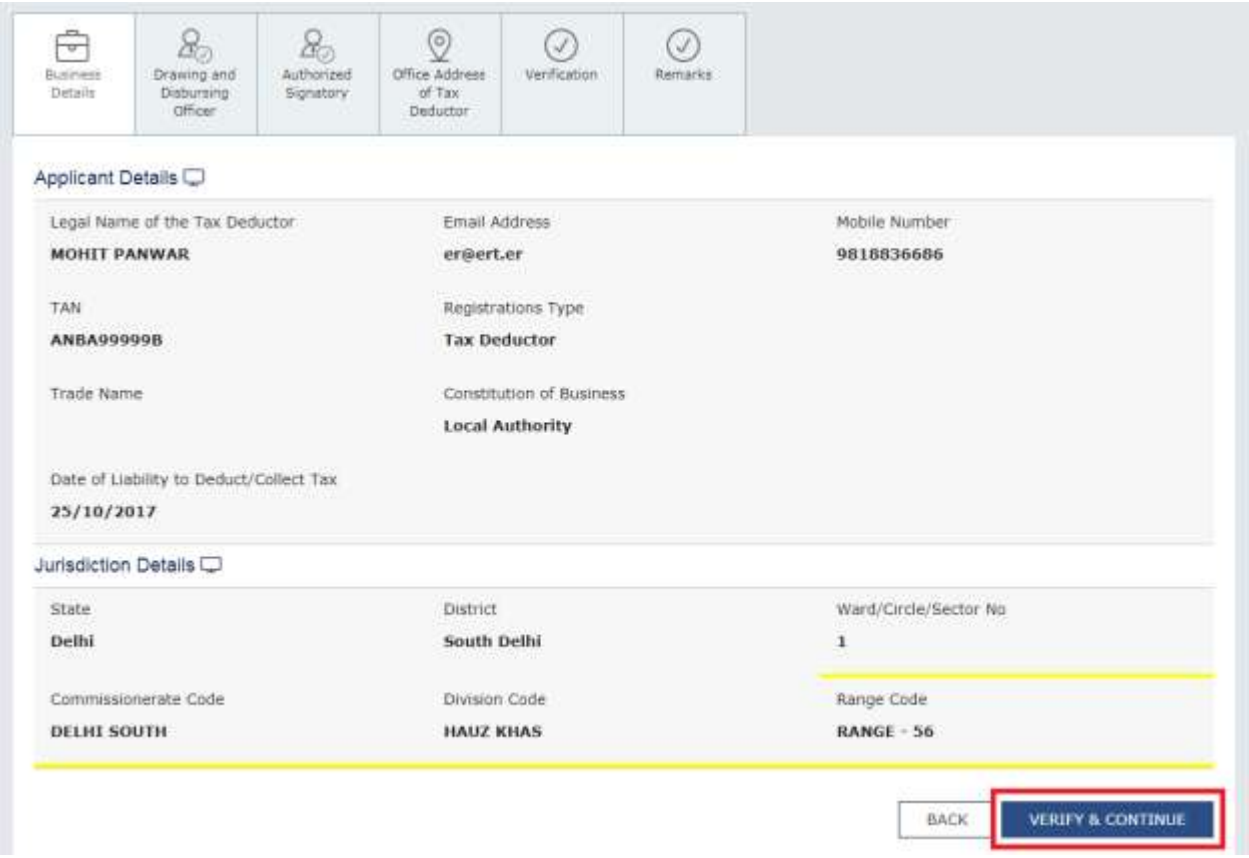
<u>Note</u>: You can click the **Delete** button to delete any raised query.



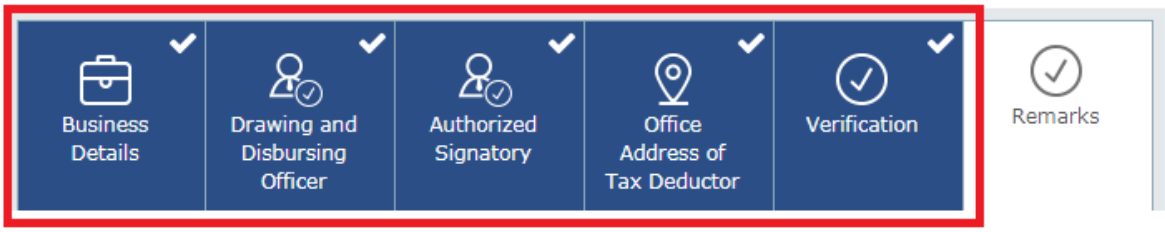
11. You can raise multiple queries, if required. Once done, click **OK**.

The section with queries gets highlighted with a yellow underline.

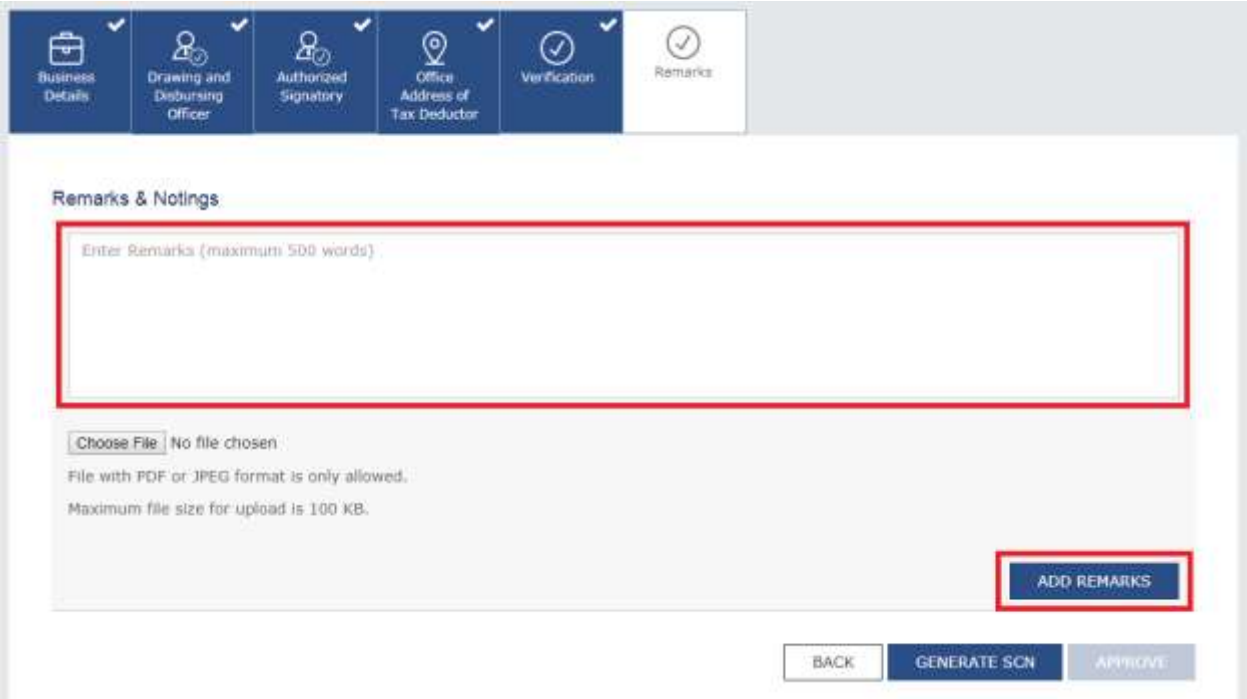
12. Verify each page of the application by visiting each tab. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.



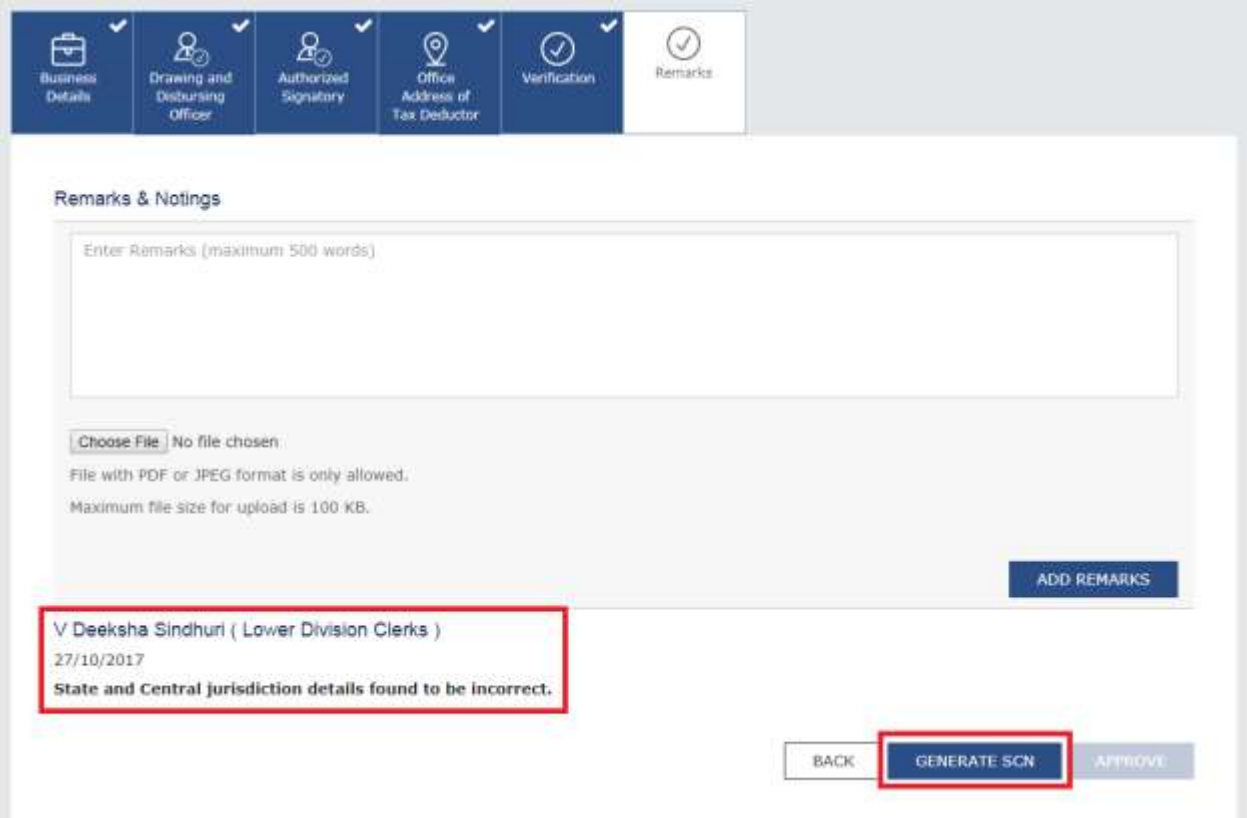
A check mark appearing on the tab indicates the page has been verified.



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.



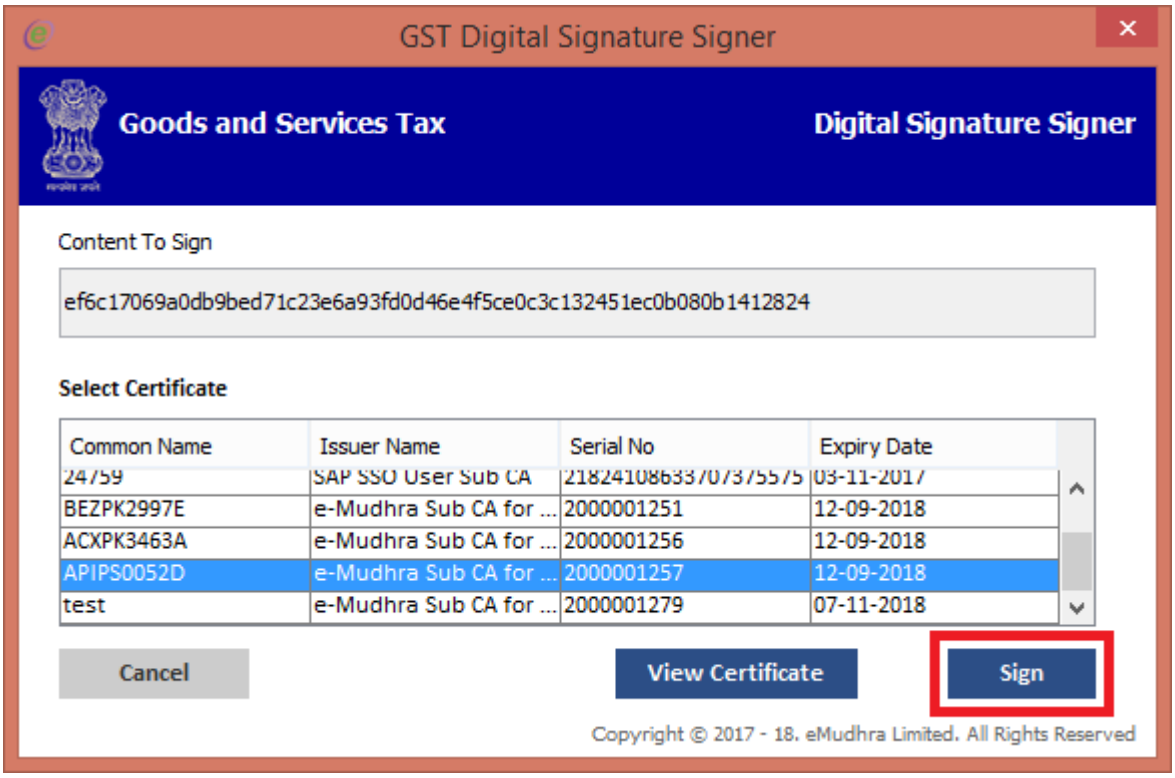
14. Click the **GENERATE SCN** button.



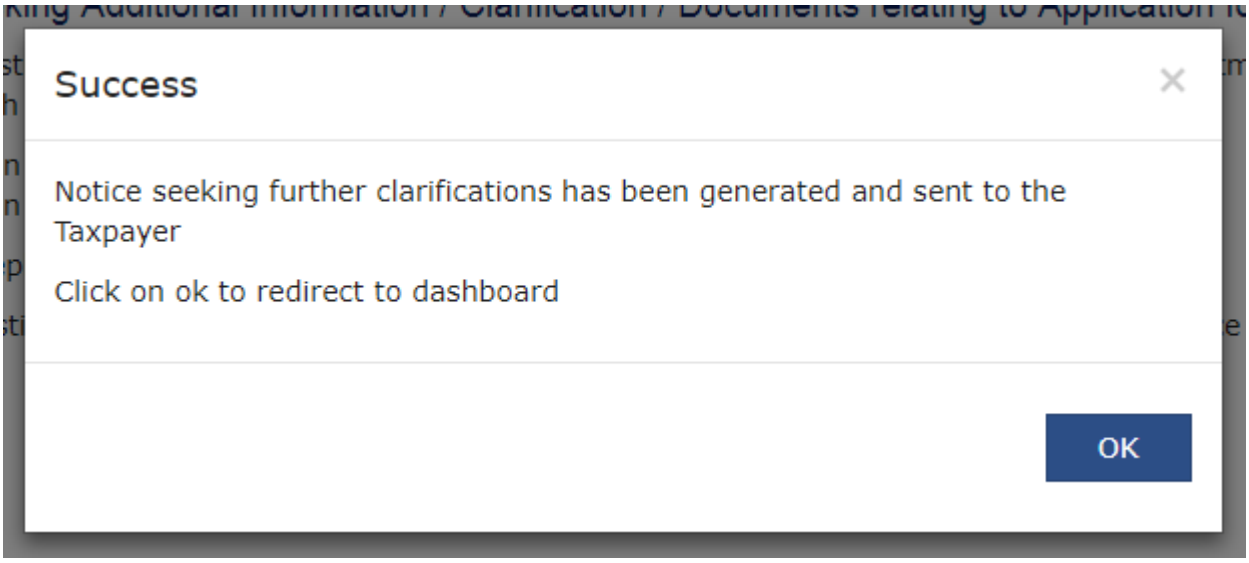
15. A Show Cause Notice for seeking clarifications is generated for the queries raised. Click the **GENERATE SCN** button.

16. Click the **PROCEED** button.

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



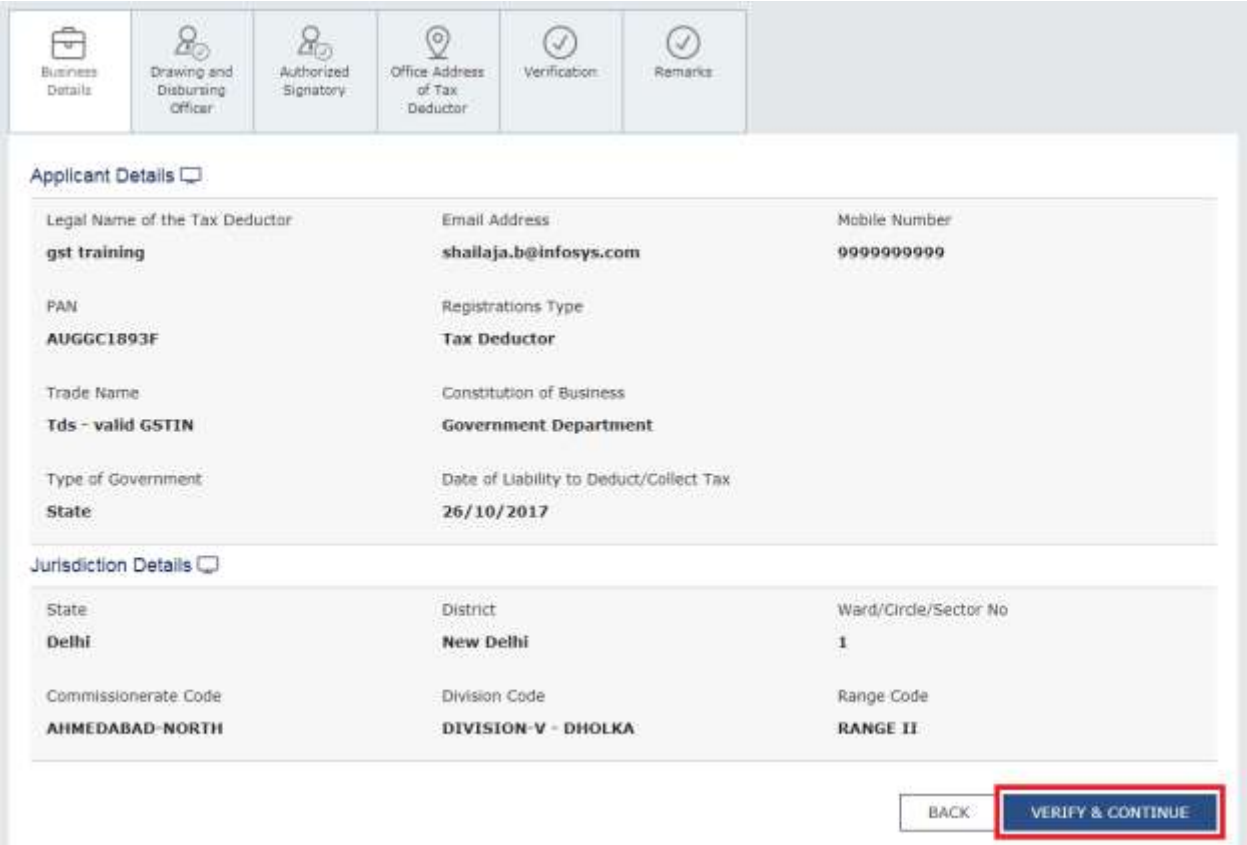
18. A success message will be displayed. Click the **OK** button.



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.

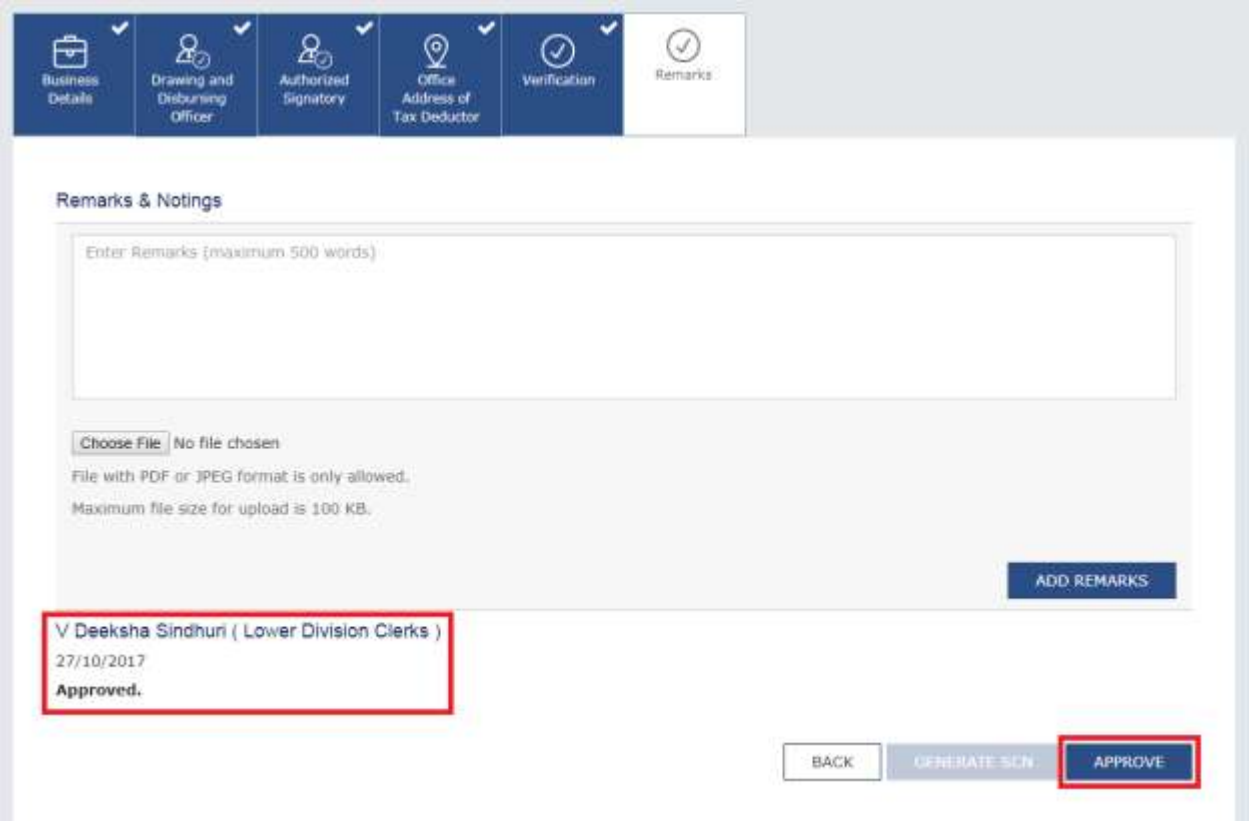
Approve Registration Application of TDS / TCS Applicants in case of first time receipt of the Enrolment

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.

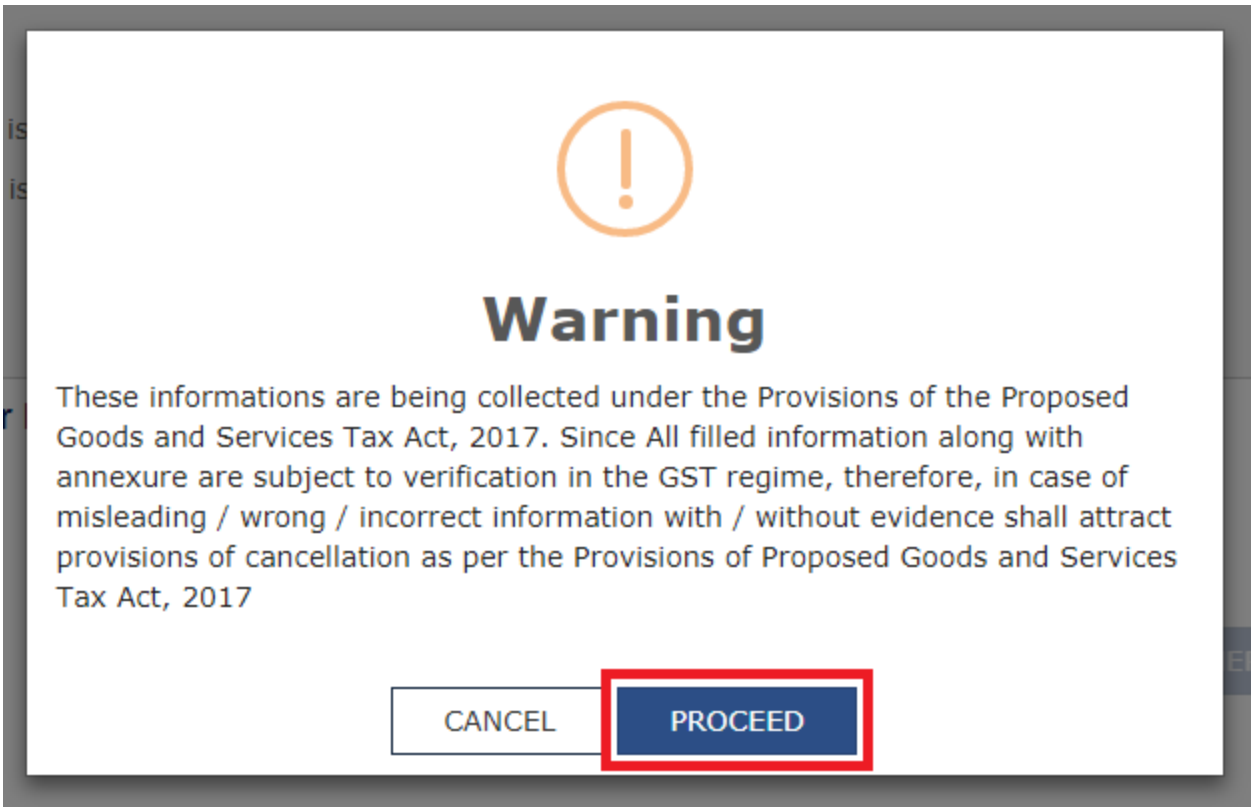


8. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

9. Click the **APPROVE** button.

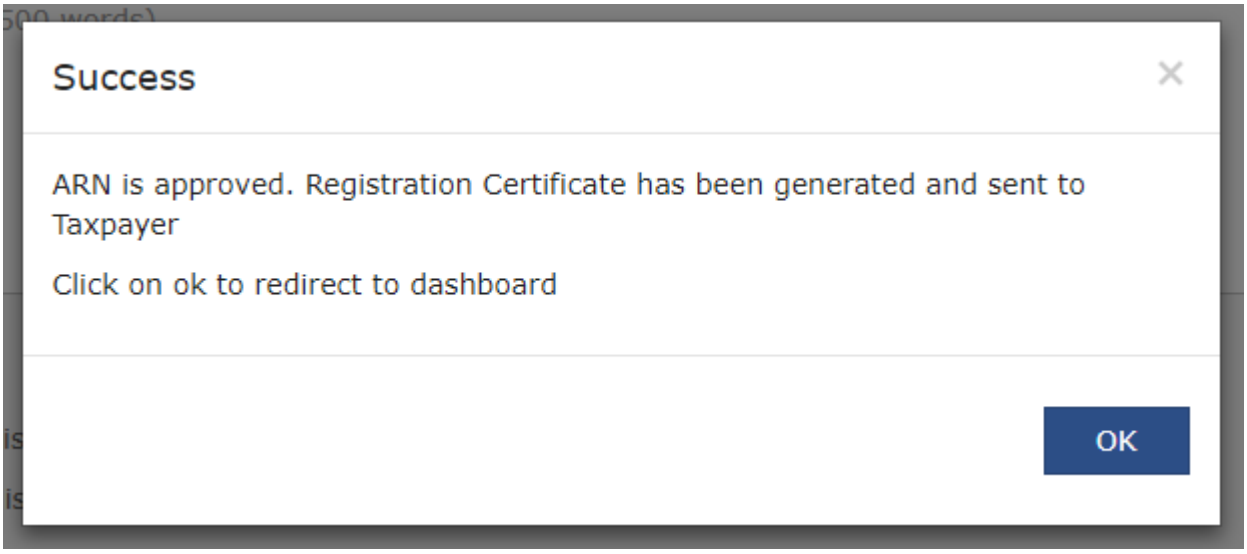


10. Click the **PROCEED** button.



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

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



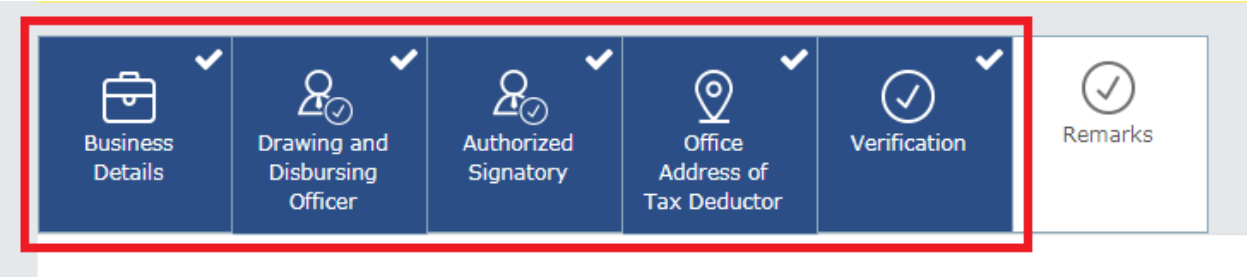
Note: On approval, work-item will get closed. Enrolment Certificate will be issued to the TDS / TCS applicant. The applicant will be communicated about approval through SMS and Email.

Approve the Resubmitted Registration Application of TDS / TCS Applicant

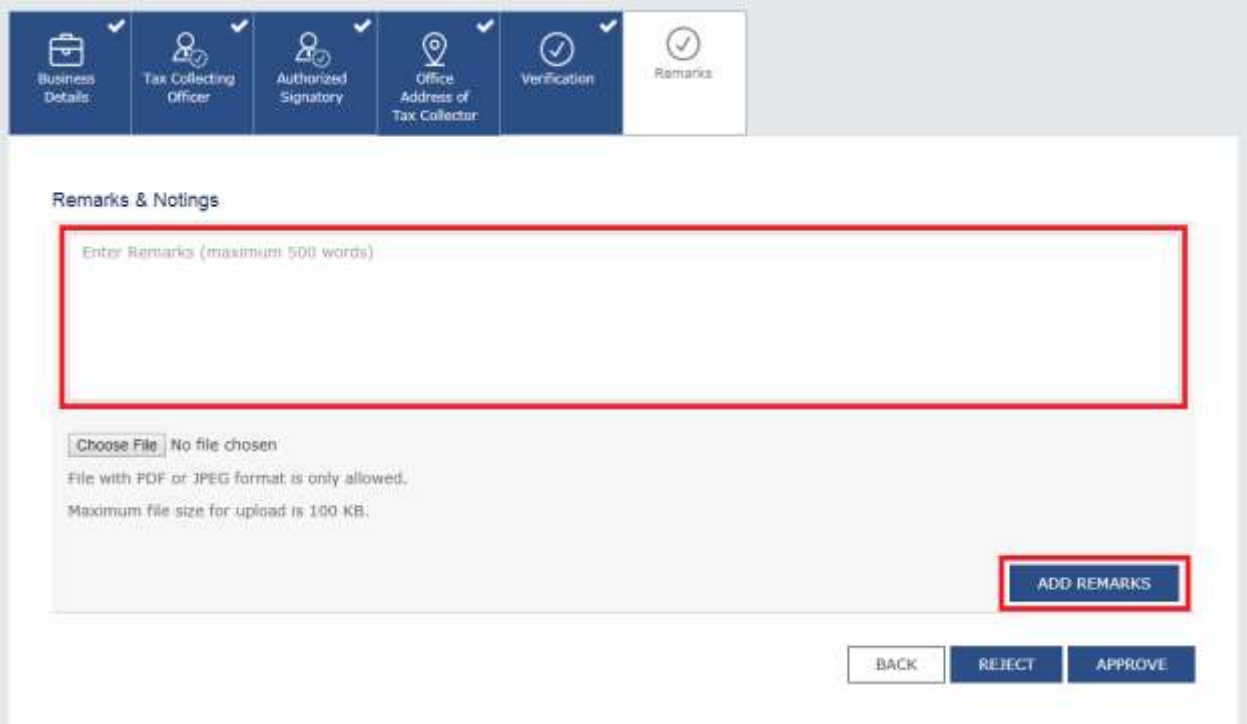
Once the TDS / TCS applicant has responded to the SCN, the Tax Official can approve or reject the application.

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.

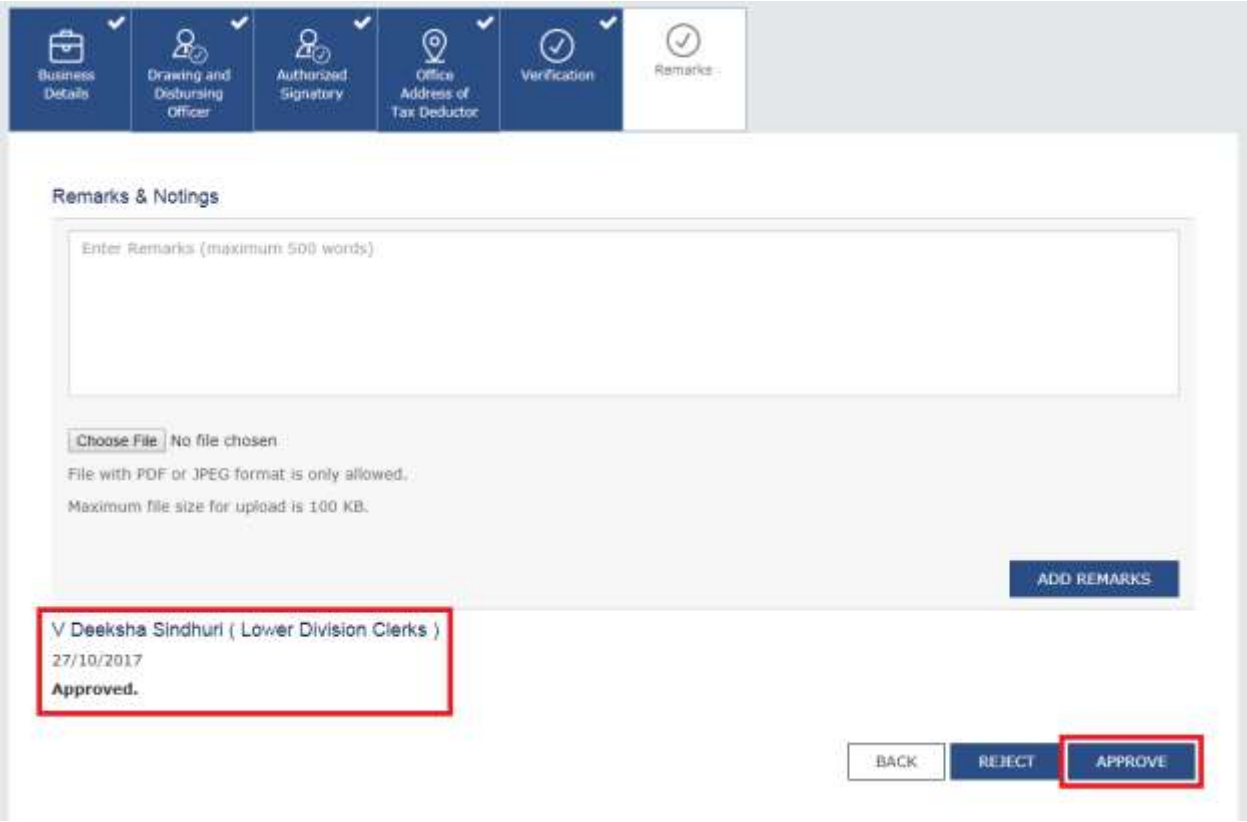
8. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.



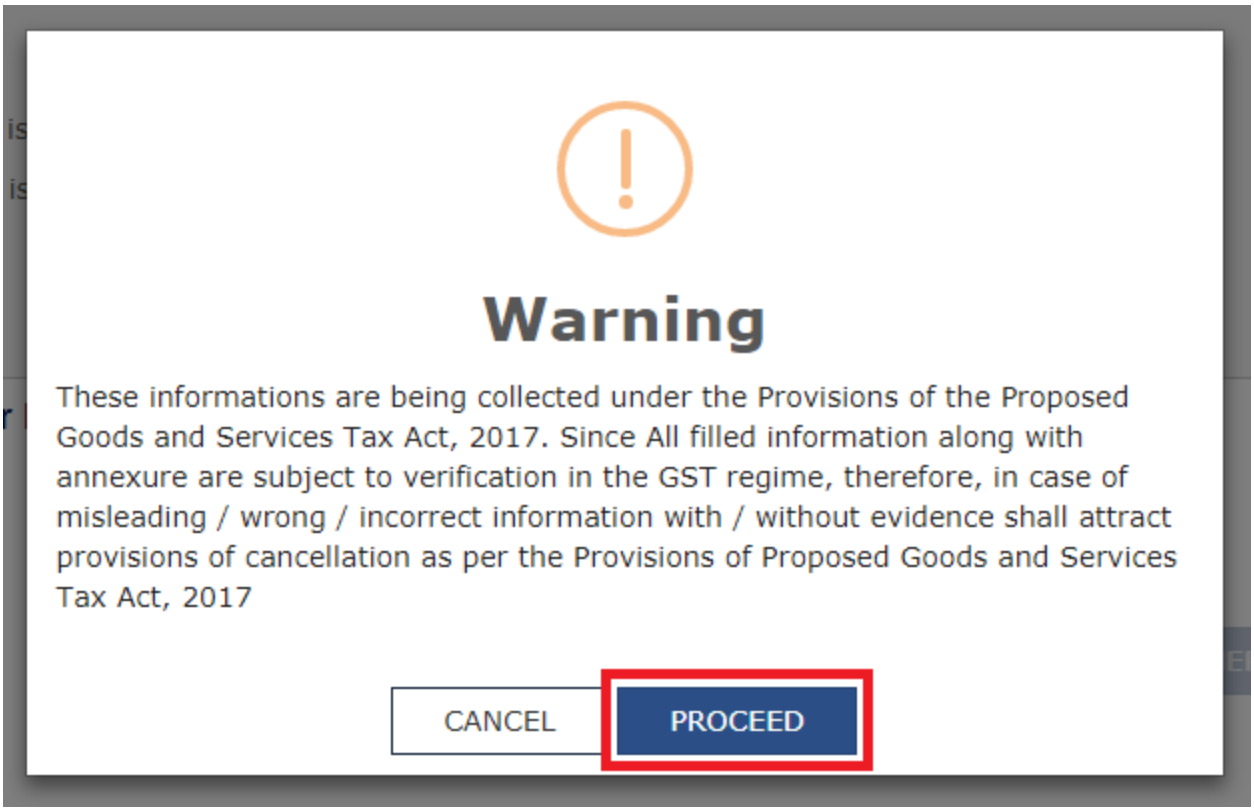
9. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.



10. Click the **APPROVE** button.

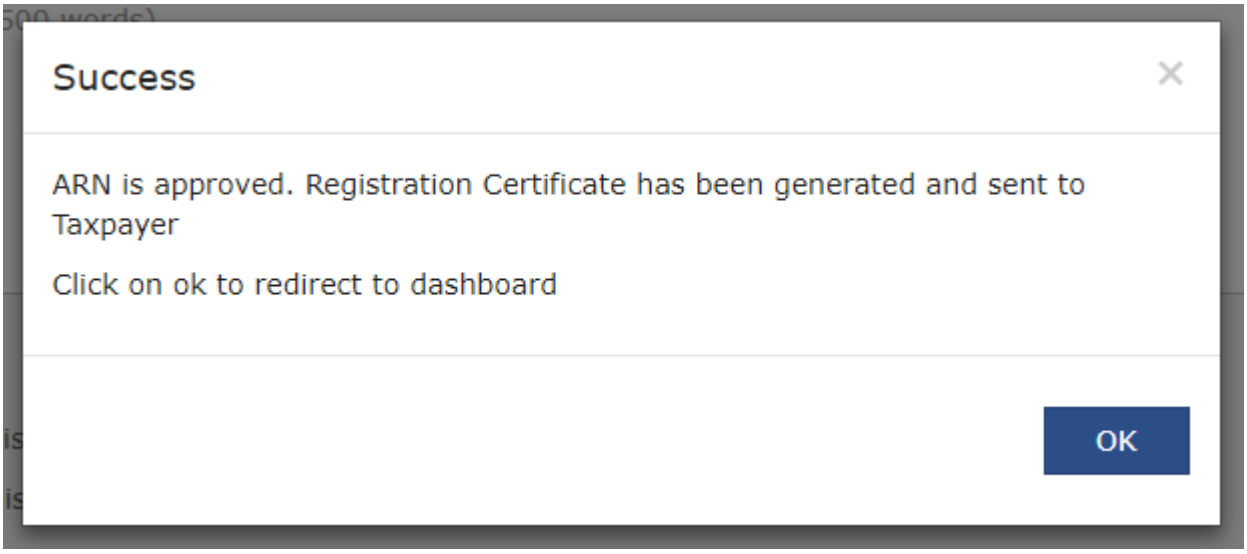


11. Click the **PROCEED** button.



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

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



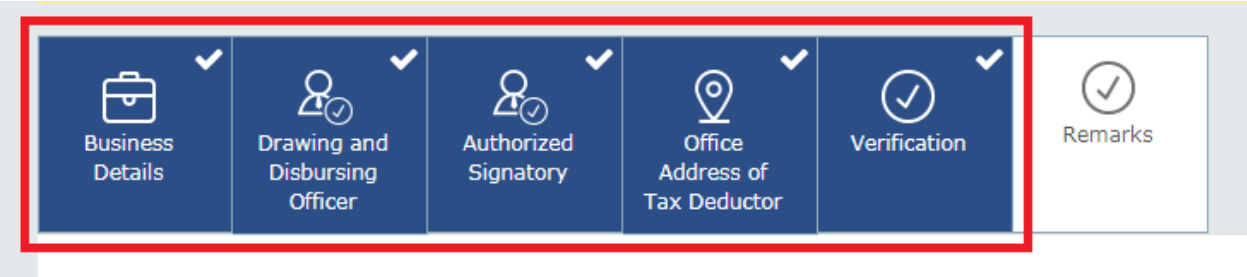
Note: On approval, work-item will get closed. The applicant will be communicated about approval through SMS and Email.

Reject the Resubmitted Registration Application of TDS / TCS Applicant

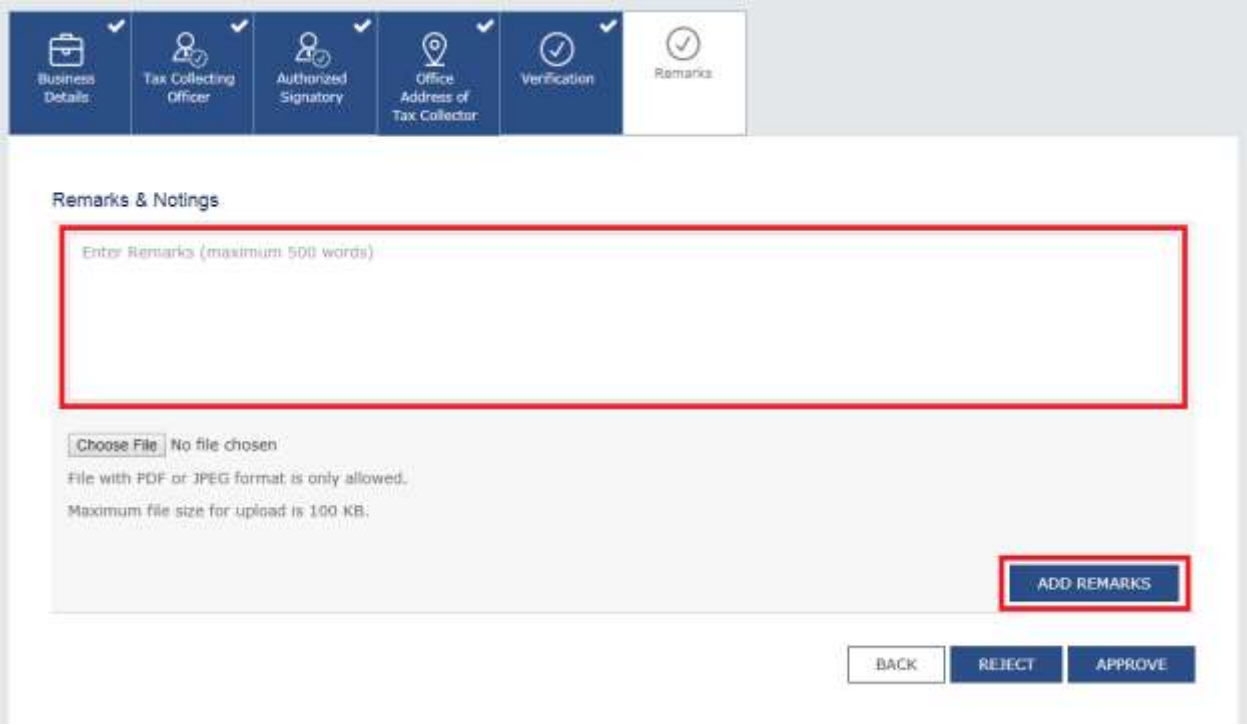
Once the TDS / TCS applicant has responded to the SCN, the Tax Official can approve or reject the application.

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.

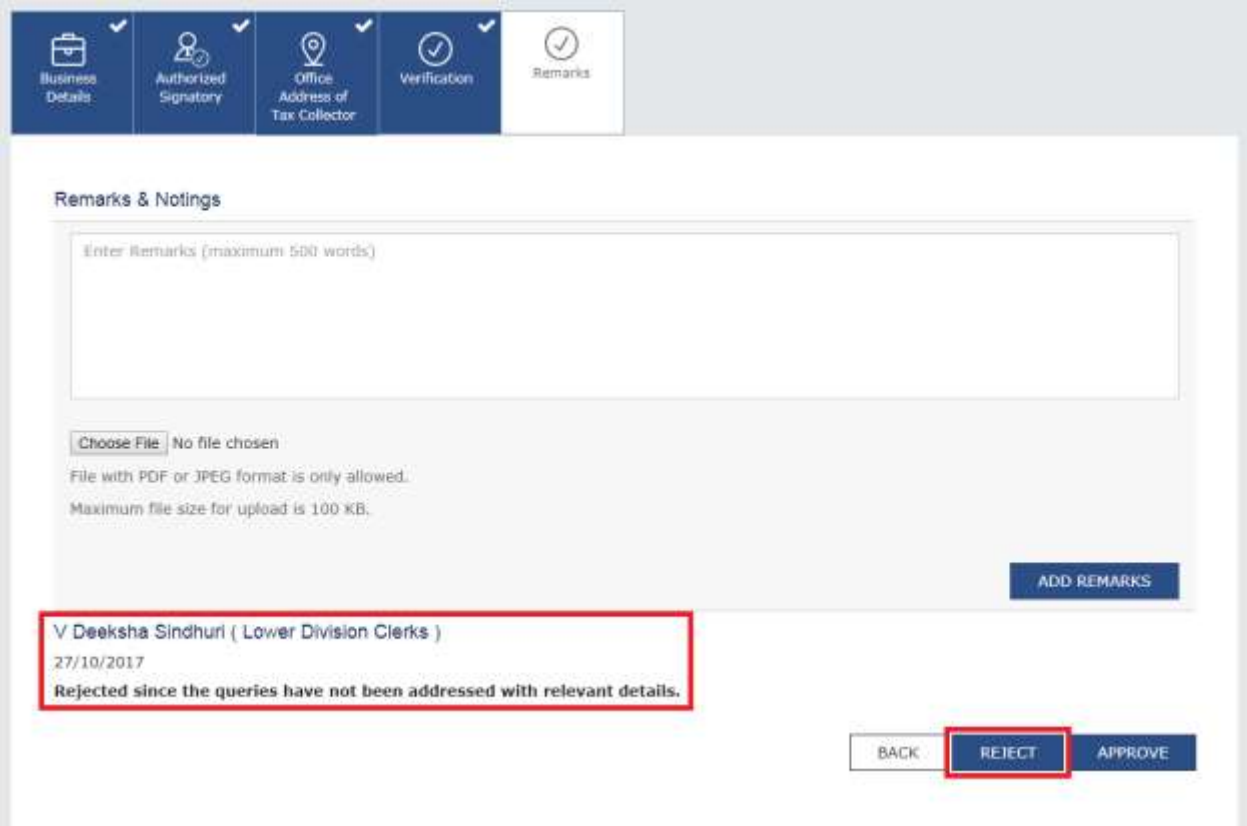
8. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.



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.



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.

Dashboard Application for Registration as TDS/TCS Processing of TDS/TCS Registration English

Department of Trade & Taxes-Government of N.C.T. of Delhi

GST REG-05

[See rule 9(4)]

Reference Number : XXXXXXXXXXXXXXX

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:

- [x] Authorized Signatory - ANGAD JASBIRSINGH ARORA - Personal Information - Others (Please specify) - test
- [x] 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
- [x] 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.

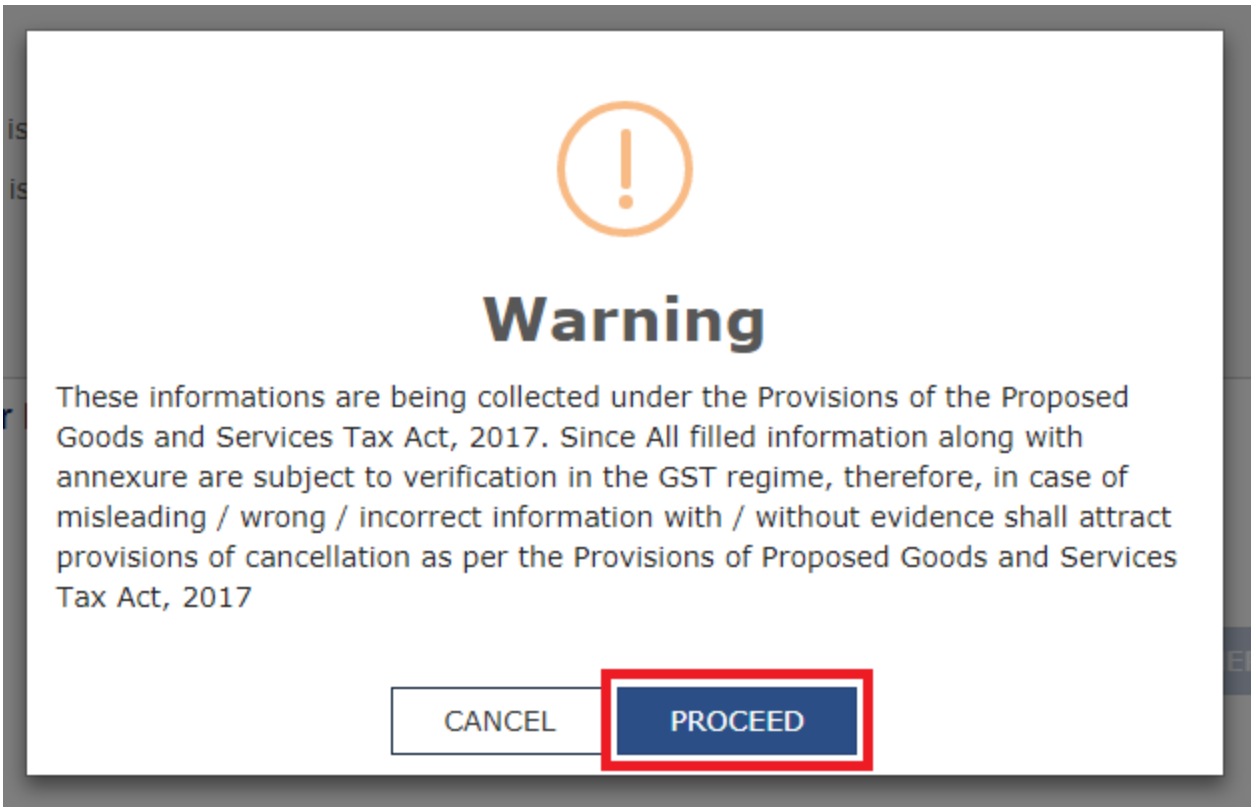
V Deeksha Sindhuri

Lower Division Clerks

1

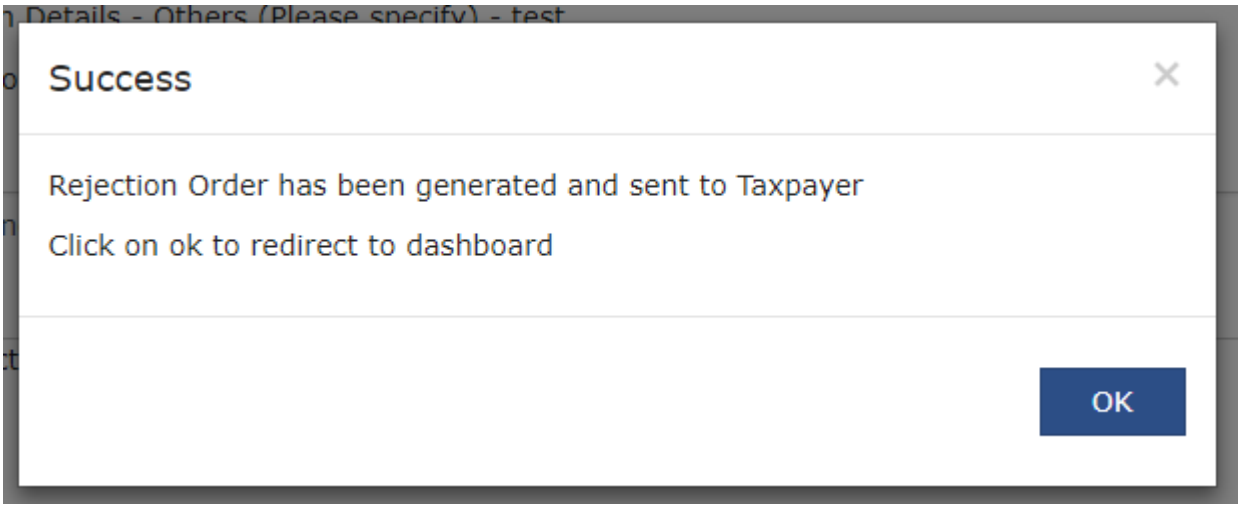
GENERATE ORDER

12. Click the **PROCEED** button.



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.

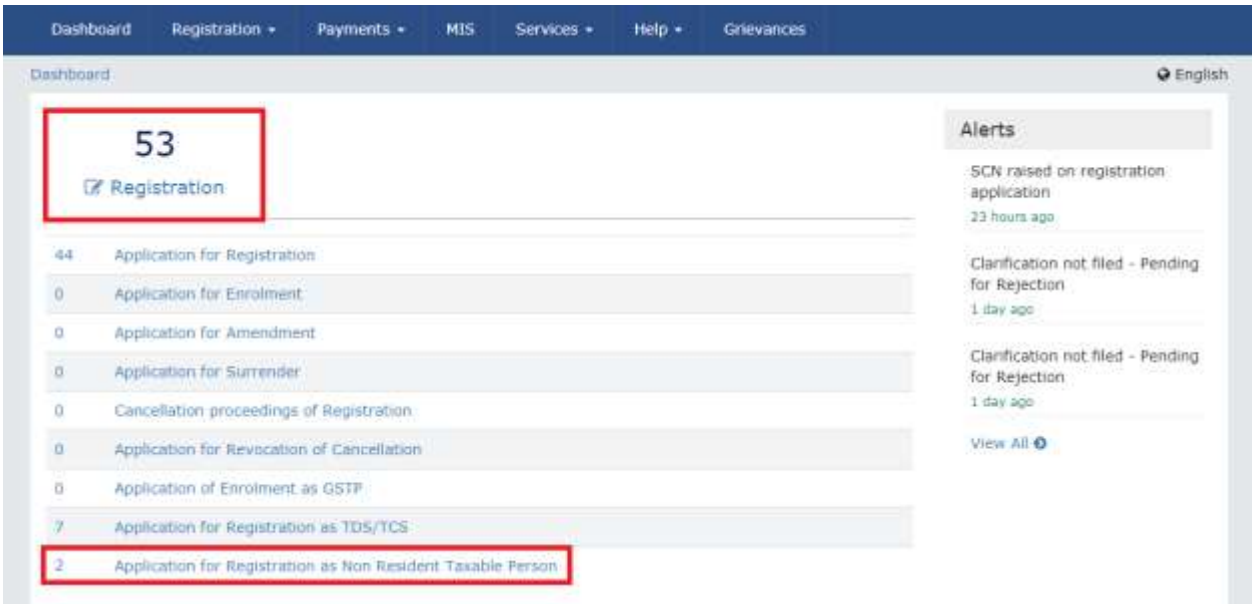
Processing of Non-Resident Taxable Person Registration Application

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.

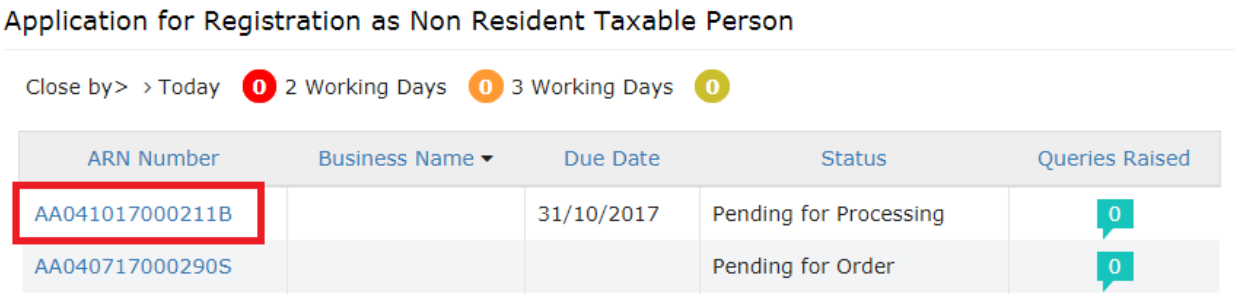


5. Select the **ARN** that you wish to process.

Notes:

- The ARNs are arranged in descending order of the Due Date. The application submitted first will be shown above in the list.

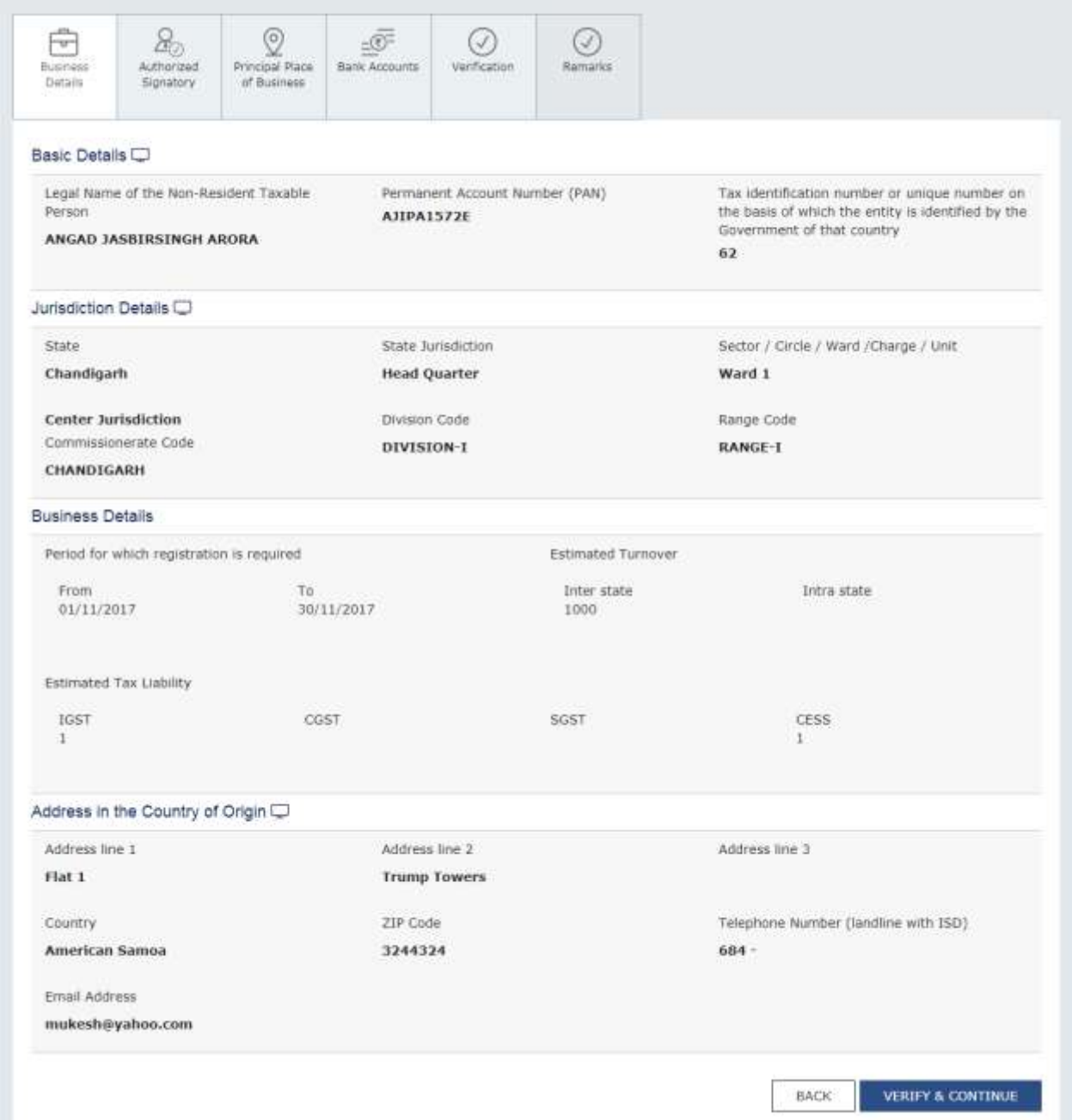
- The **Due Date** column displays the date by when the pending task / action should be completed.
- The **Status** column displays the current status of the registration application.
- The **Queries Raised** column displays the number of queries that have been raised by the Tax Official in case the application form is already under processing, or in case the applicant has filed responses to the previously raised queries.



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.



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 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.

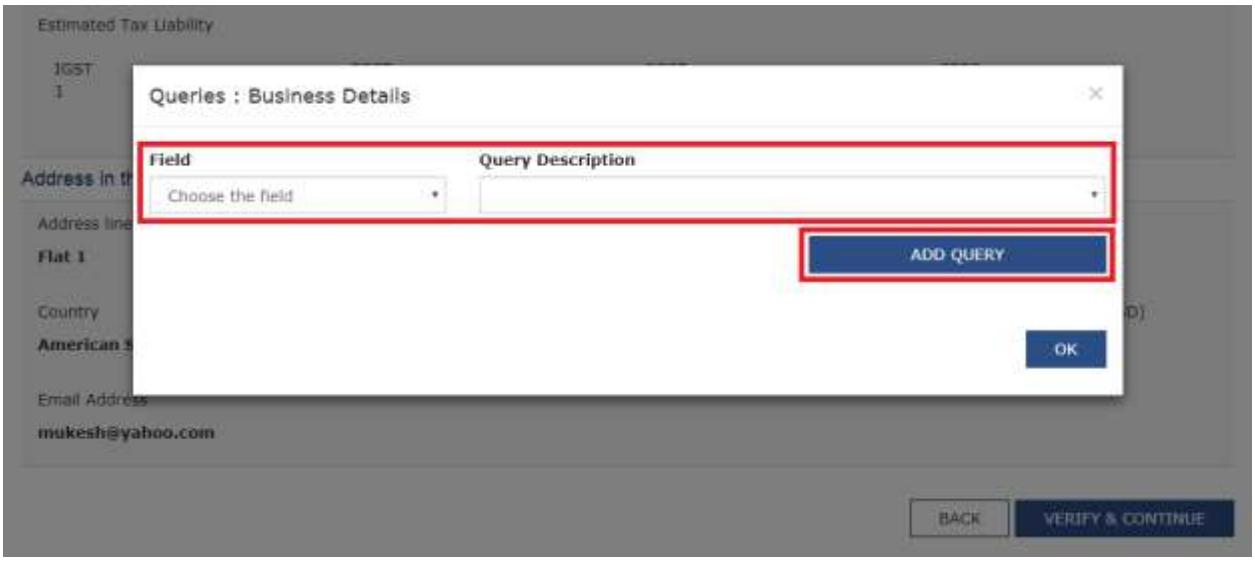
• Generate Show Cause Notice (SCN) on the query raised.

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

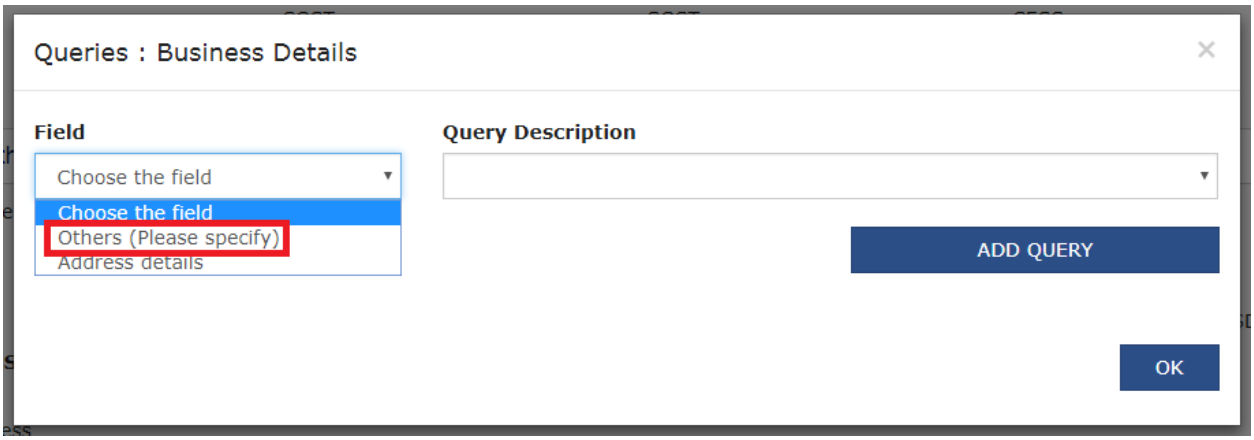
8. In the **Field** drop-down list, select the field for which you want to raise a query.

9. In the **Query Description** drop-down list, select the query to be raised.

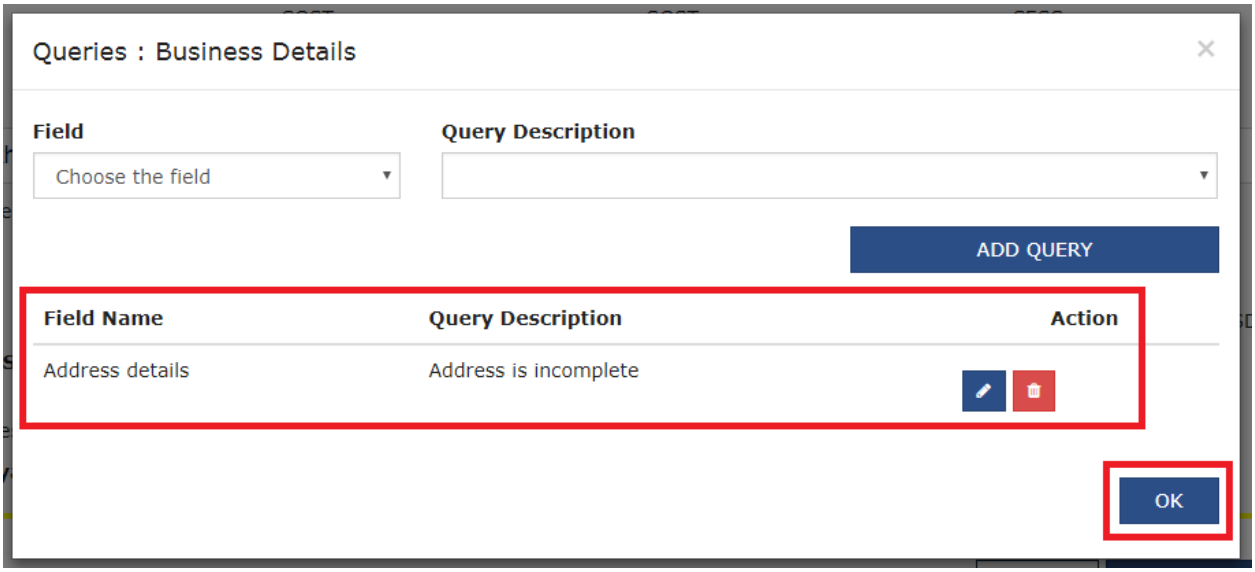
10. Click the **ADD QUERY** button to add the queries in the table given below the fields.



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



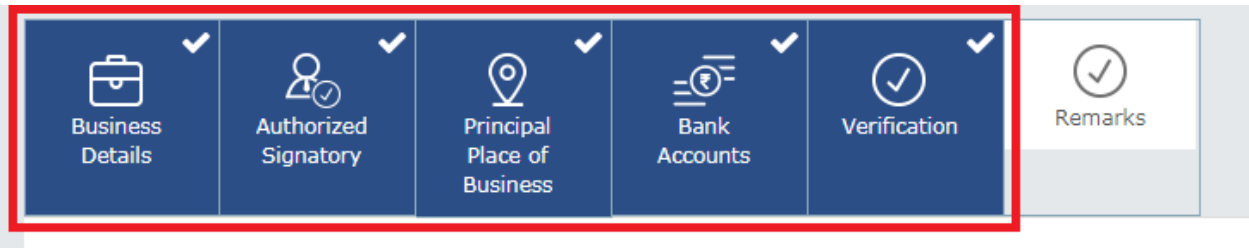
11. You can raise multiple queries, if required. Once done, click **OK**.



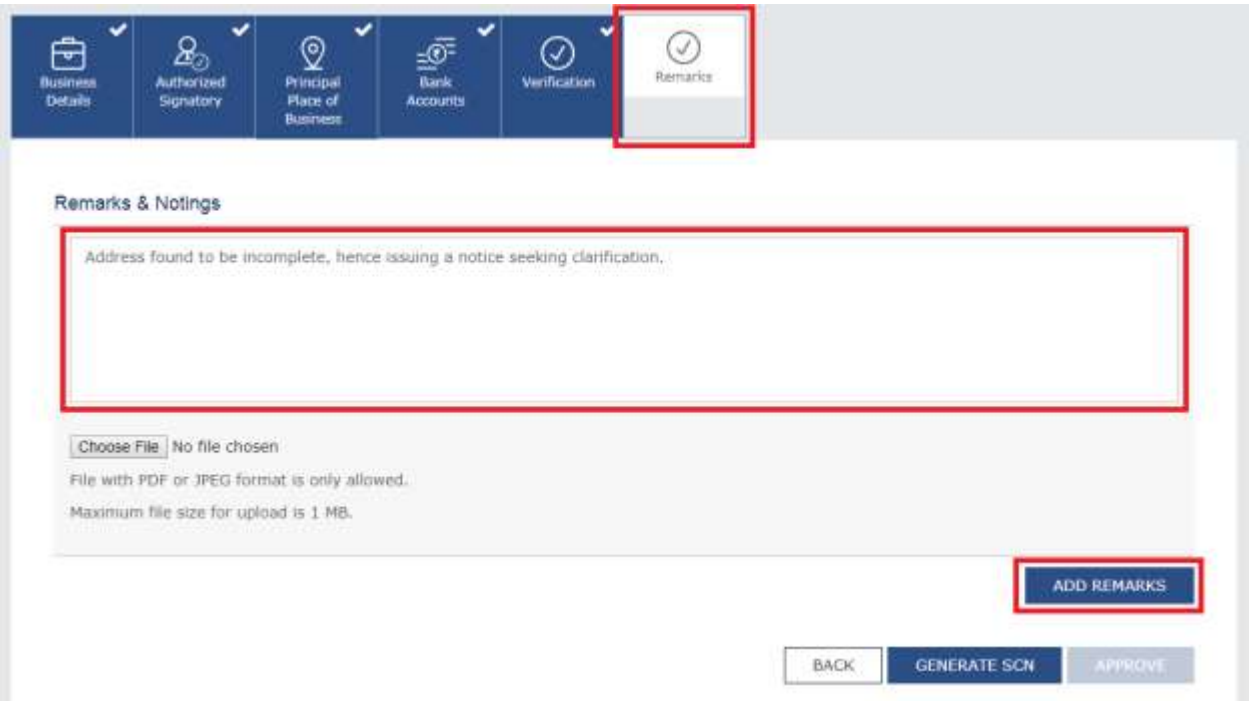
The section with queries gets highlighted with a yellow underline.

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

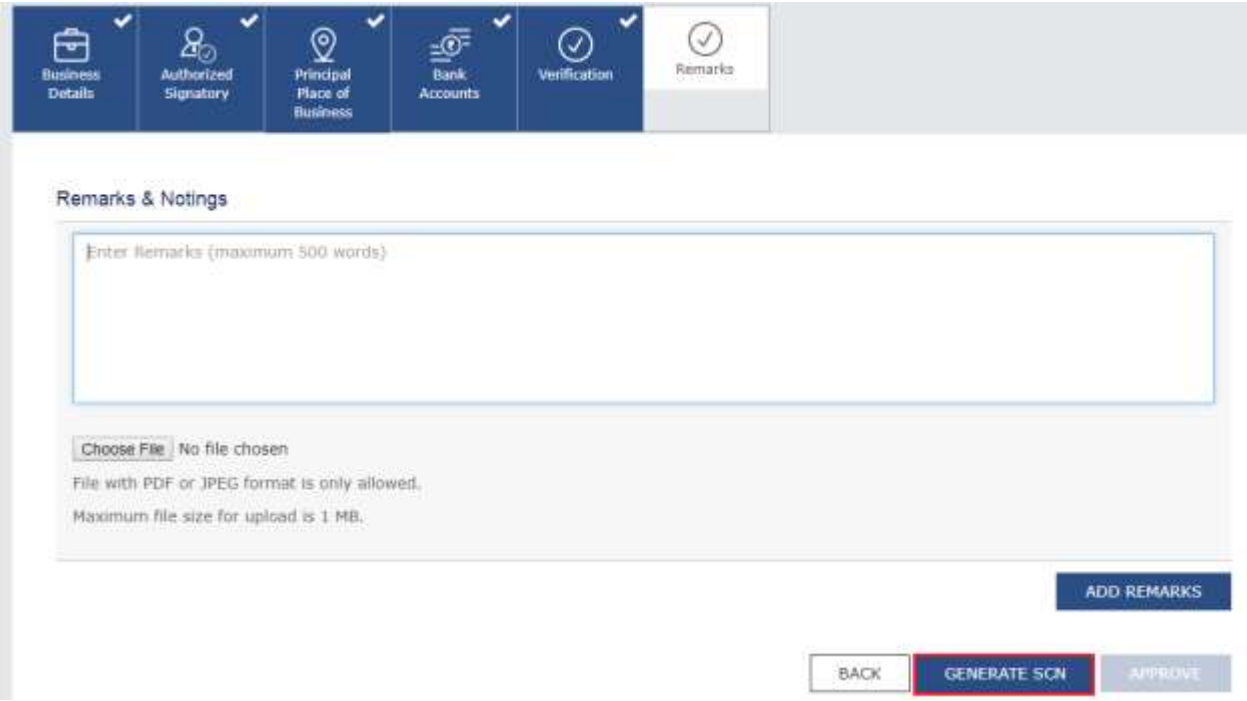
A check mark appearing on the tab indicates the page has been verified.



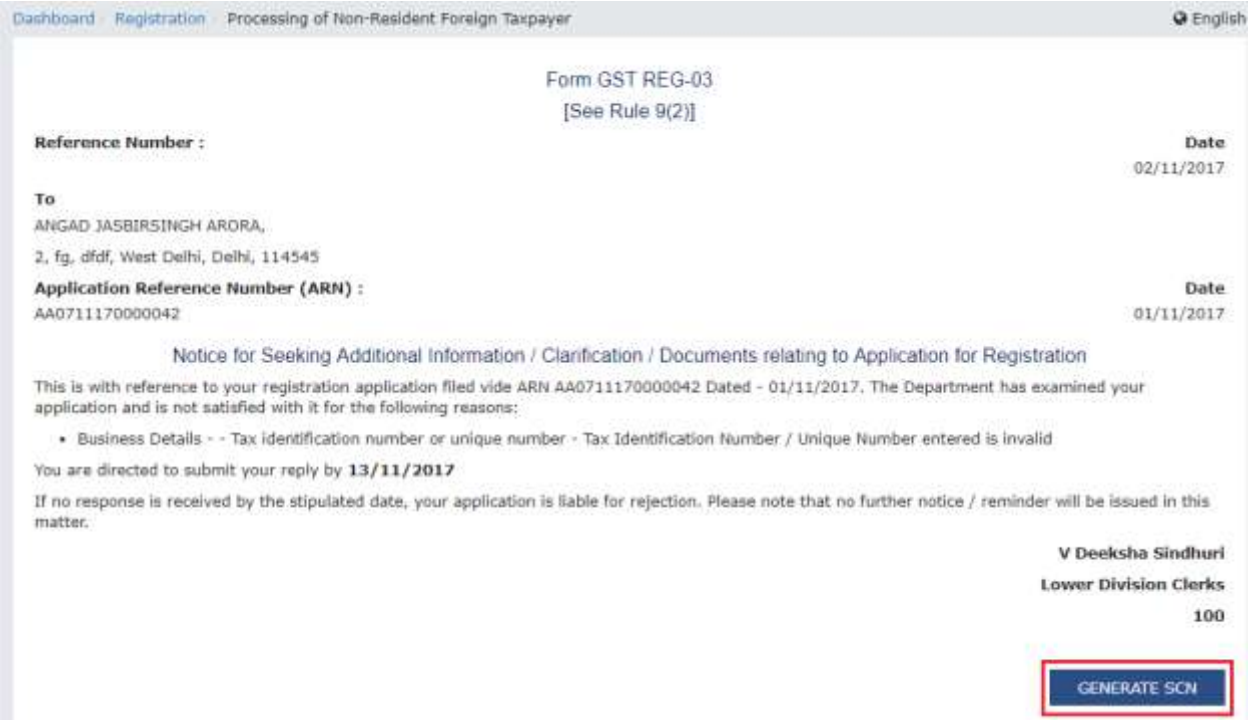
13. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.



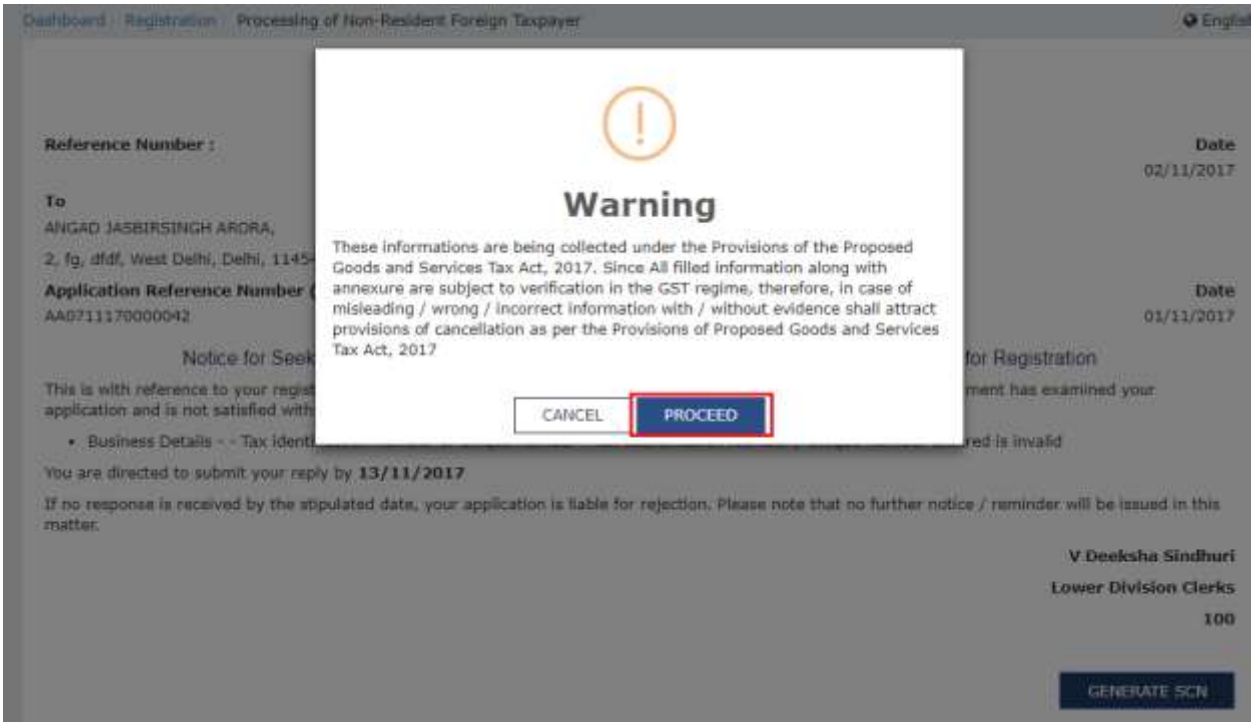
14. Click the **GENERATE SCN** button.



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



16. Click the **PROCEED** button.



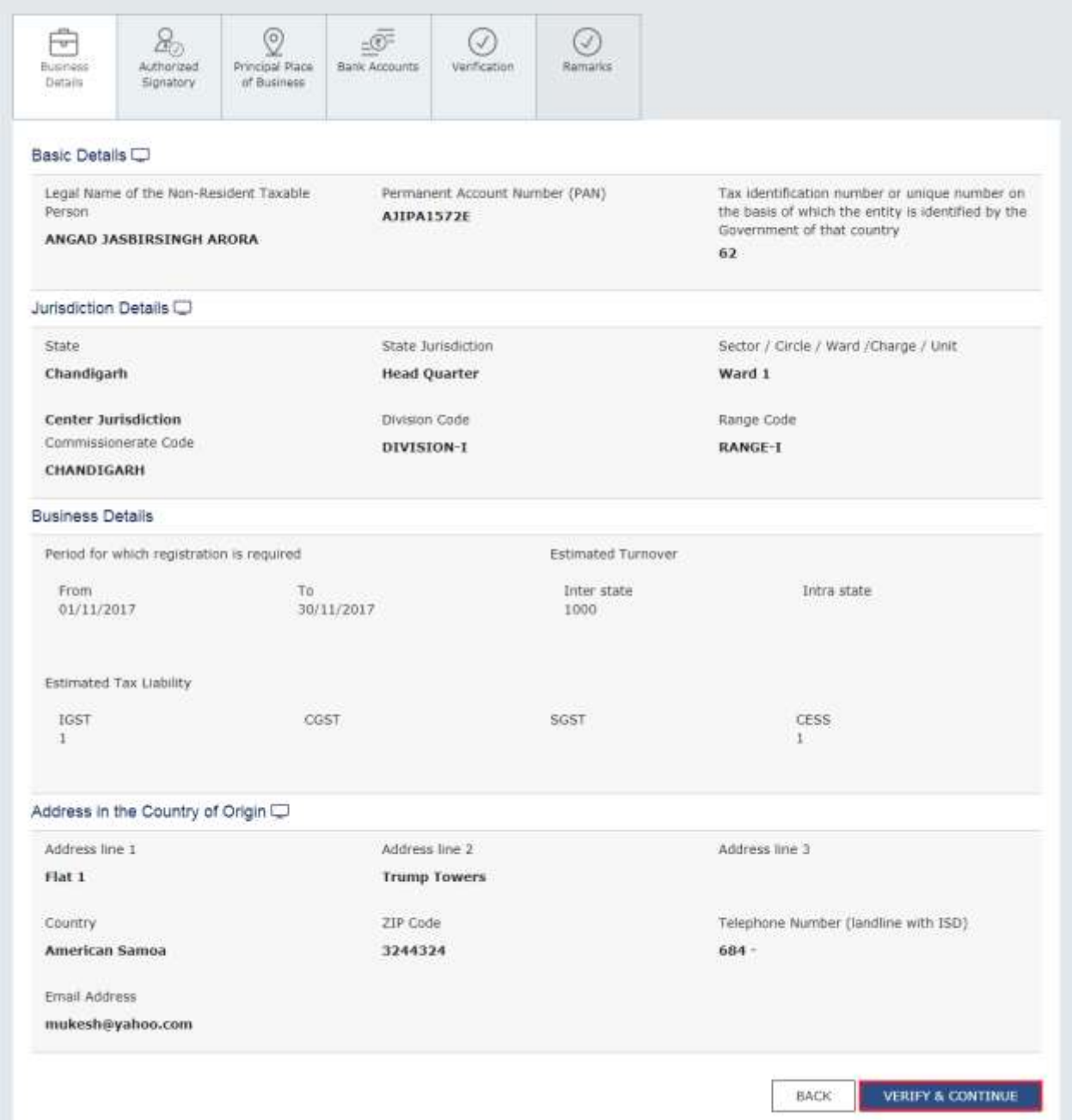
17. Affix your DSC and click the **Sign** button.

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.

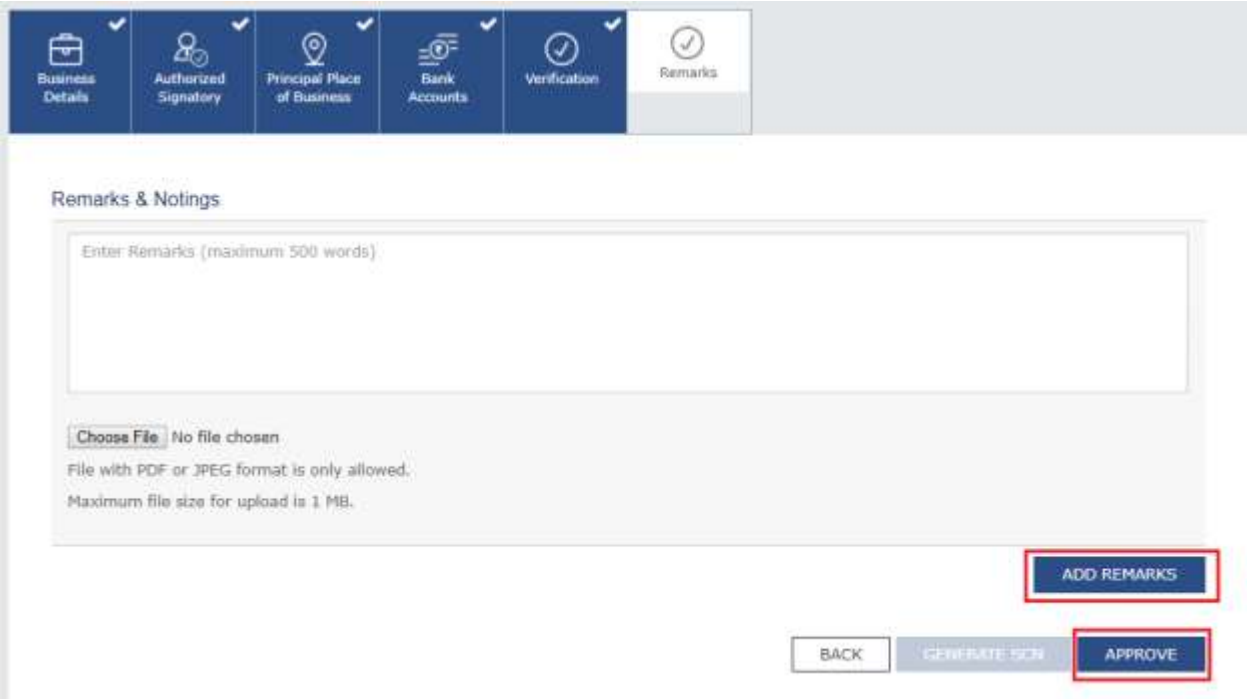
Approve Registration Application of Non-Resident Taxable Person Applicants in case of first time receipt of the Application

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

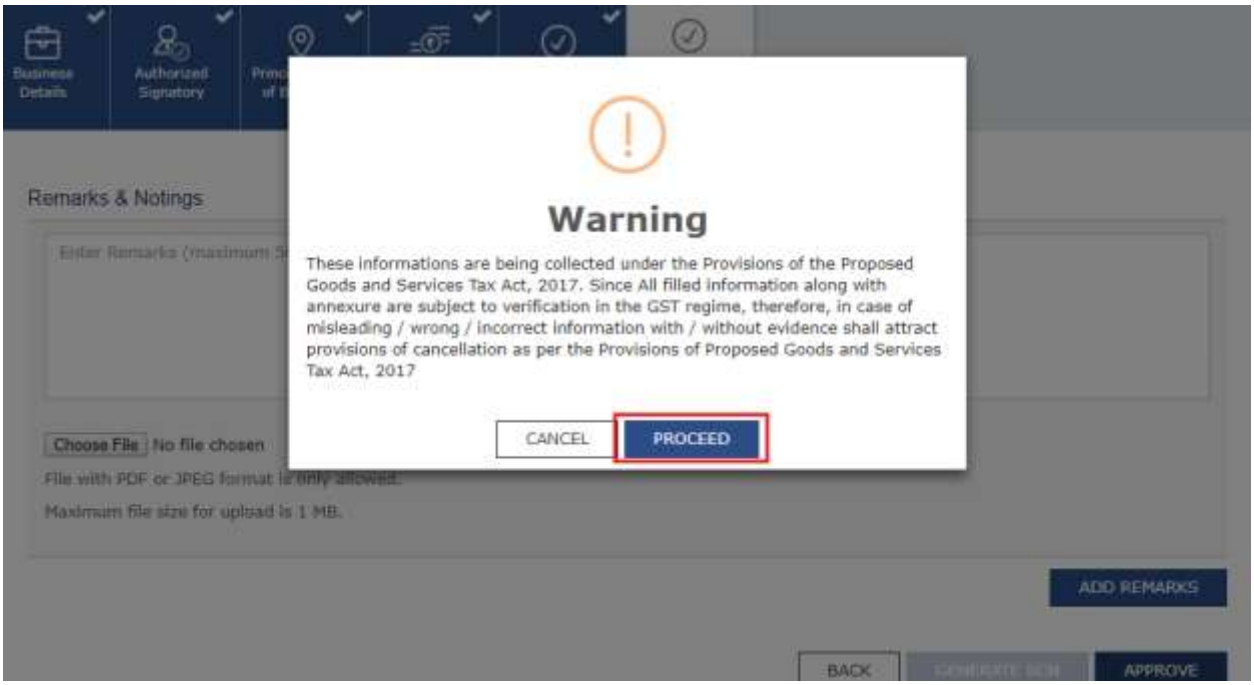


8. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

9. Click the **APPROVE** button.

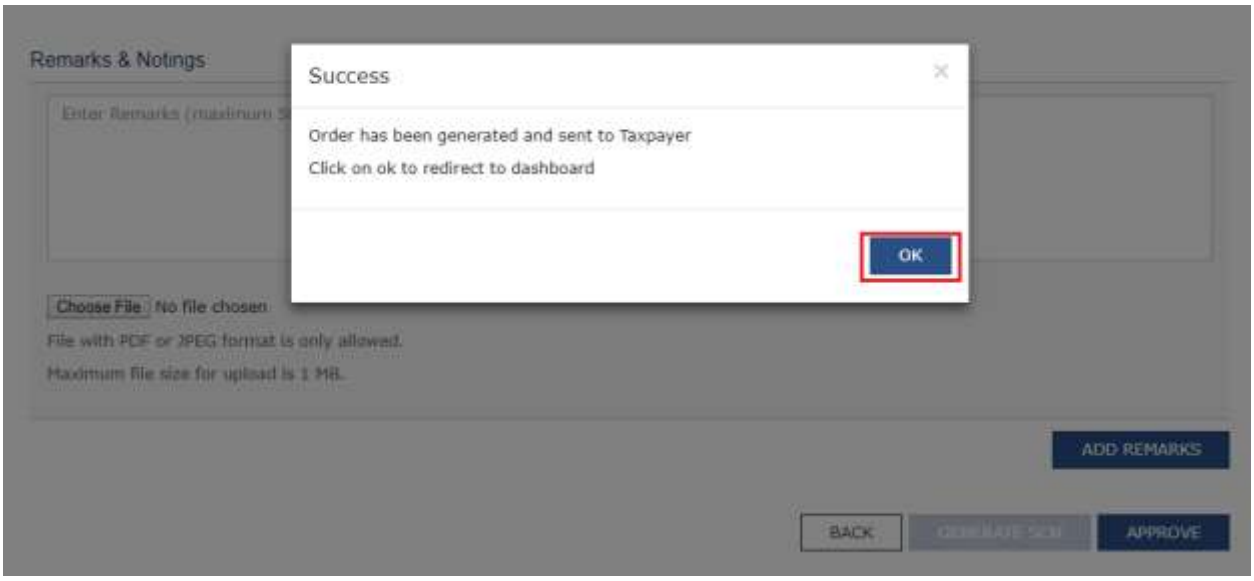


10. Click the **PROCEED** button.



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

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



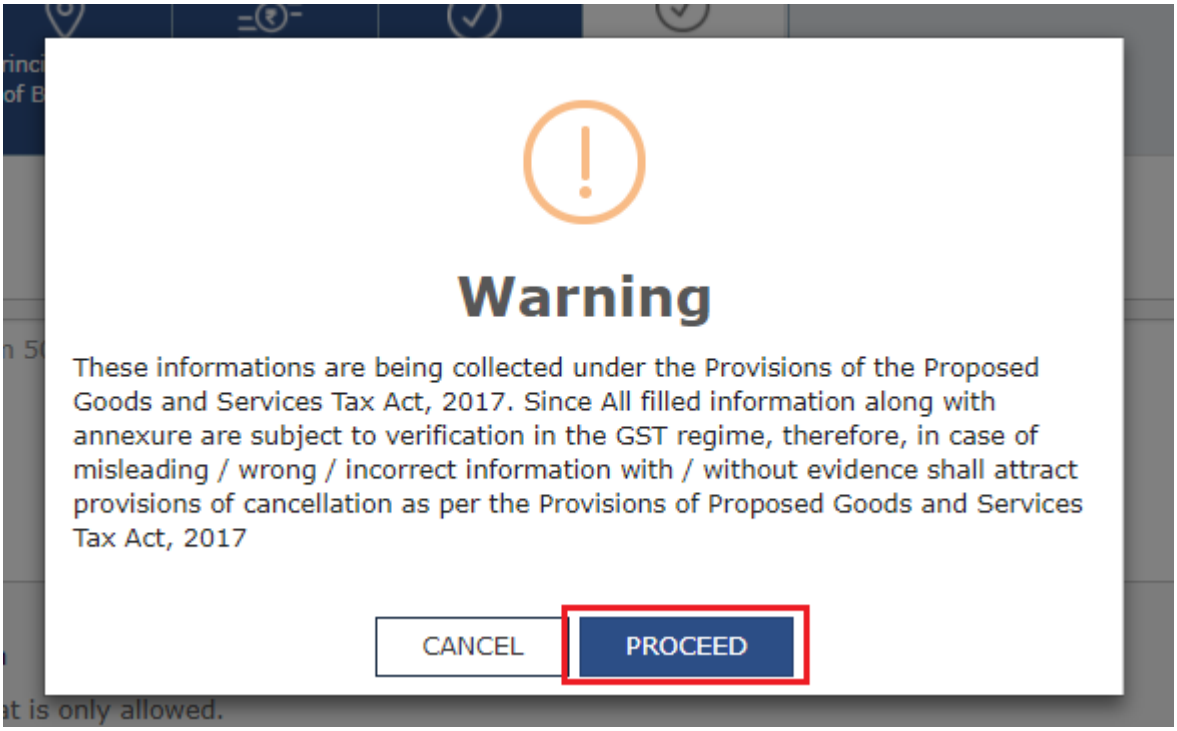
Note: On approval, work-item will get closed. Registration Certificate will be issued to the applicant. The applicant will be communicated about approval through SMS and Email.

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.

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.

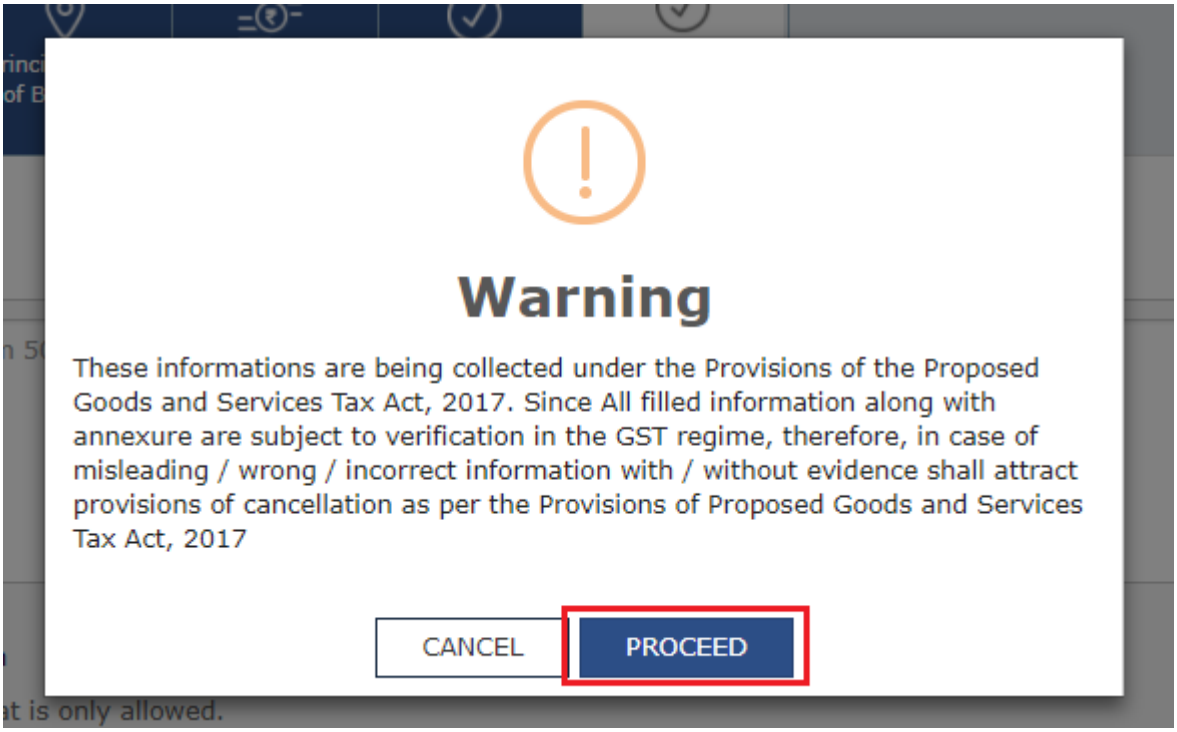
Reject the Resubmitted Registration Application of Non-Resident Taxable Person Applicant

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.

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

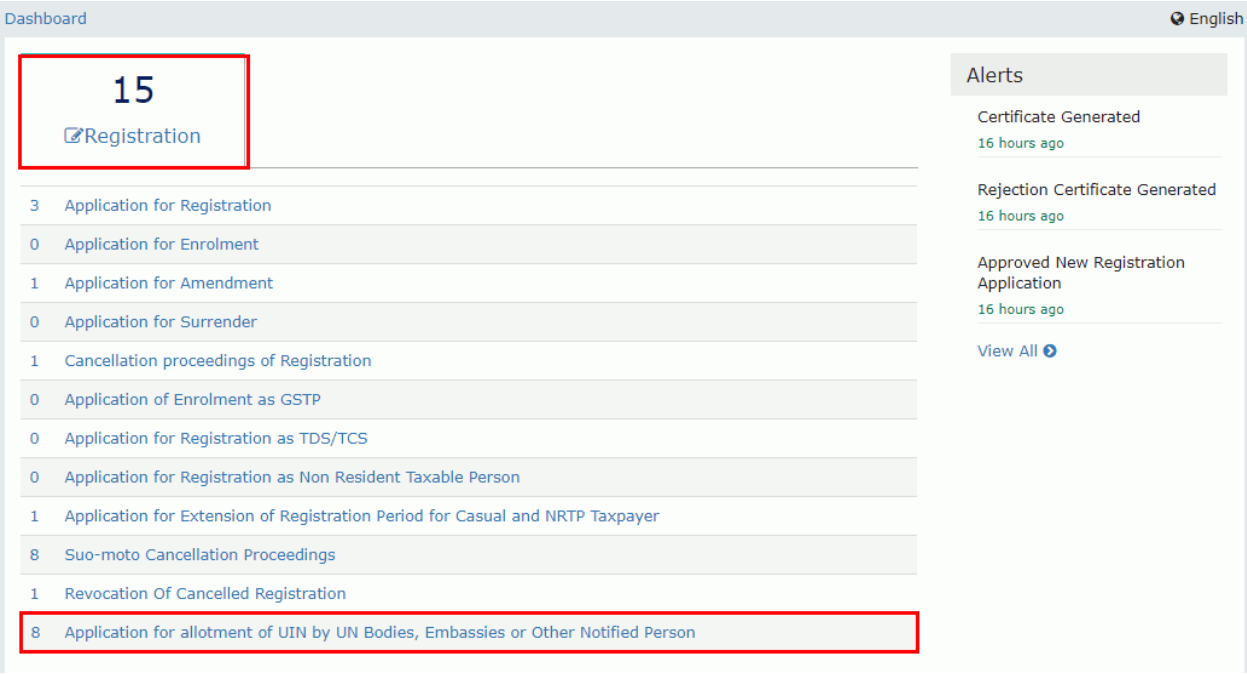
How can I process the application filed for allotment of UIN by Other Notified Person?

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.



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

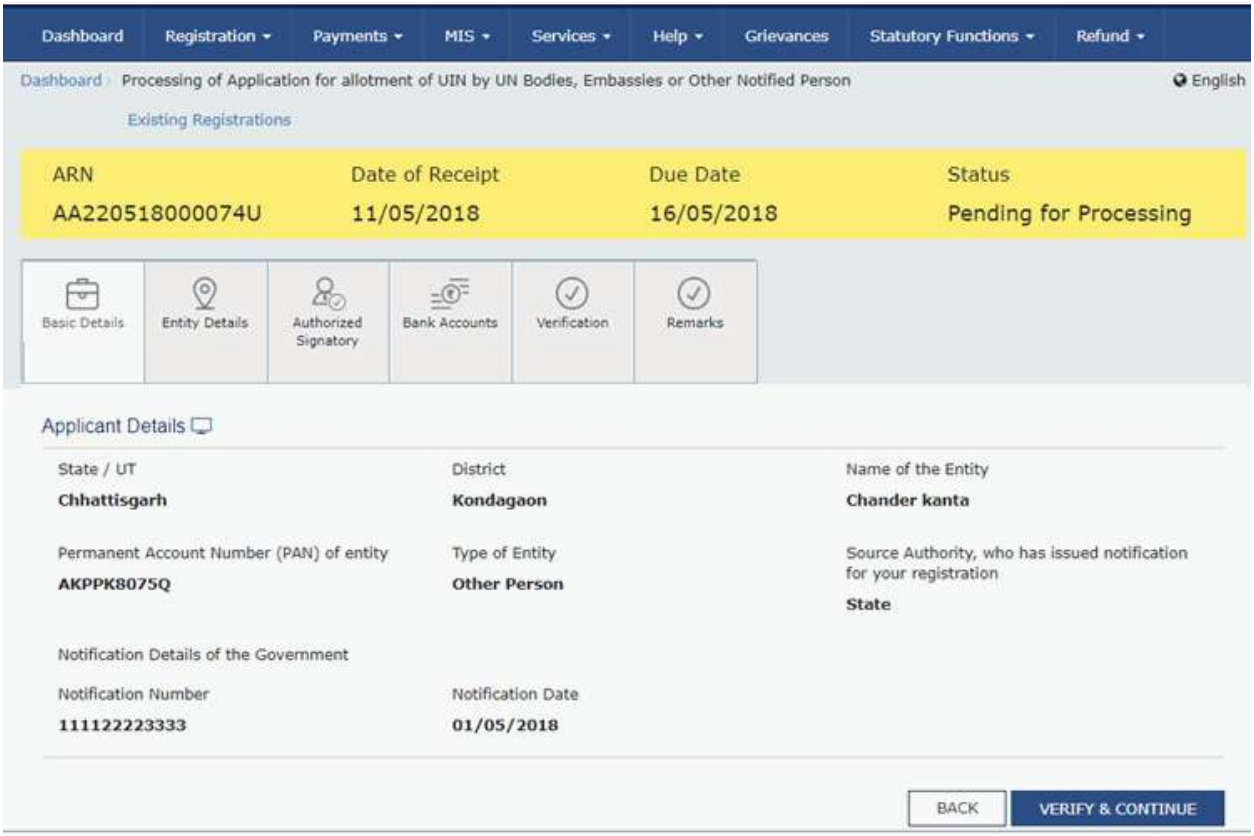
Close by> > Today 0 2 Working Days 0 3 Working Days 2

ARN Number	Business Name	Due Date	Status	Queries Raised
AA220418000009T	GST TRAINING44		Pending for Order	3
AA220318000692O			Pending for Order	0
AA220418000017W	Ravalika katakam		Pending for Order	0
AA2204180000035	GST TRAINING46		Pending for Order	0
AA2204180002205	DHANYA PRIYA THIRUMOORTHY		Pending for Order	0
AA2204180000035	GST TRAINING46	11/04/2018	Pending for Order	3
AA220418000017W	Ravalika katakam	16/04/2018	Pending for Order	5
AA2204180002205	DHANYA PRIYA THIRUMOORTHY	18/04/2018	Pending for Order	1
AA220518000064V	Dinesh Kumar	16/05/2018	Pending for Processing	0
AA220518000074U	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.



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.

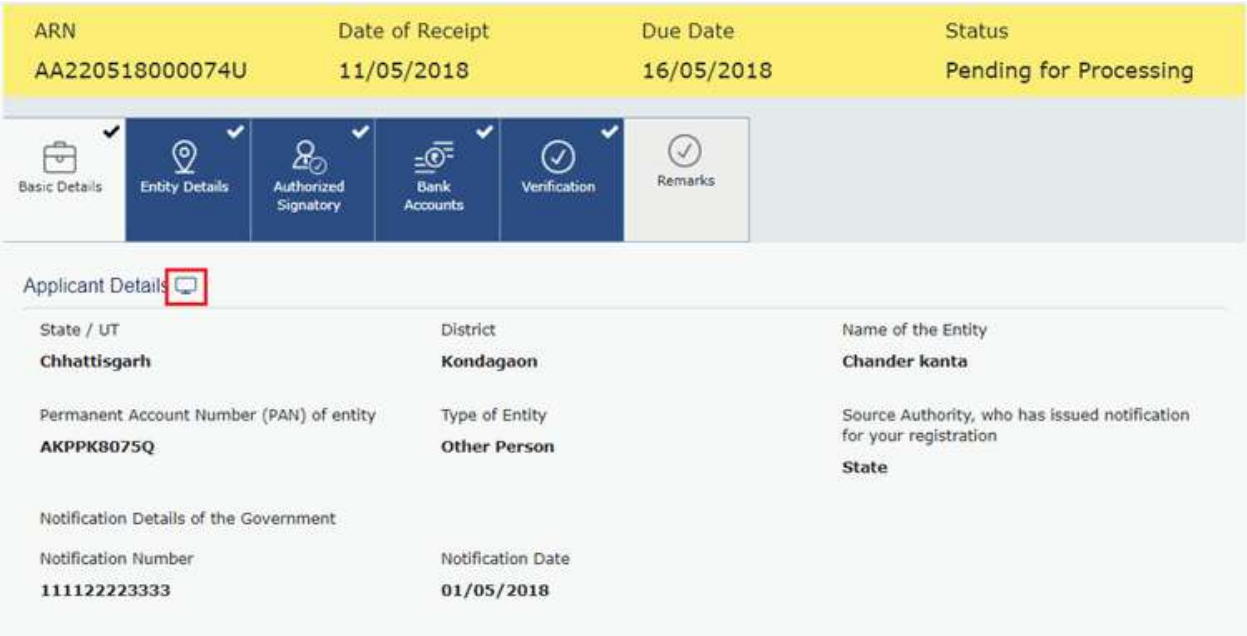
In case Tax Official takes no action or fails to take any action, within 7 working Days' time from the date of receipt of reply to SCN, the application will be deemed approved.

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.

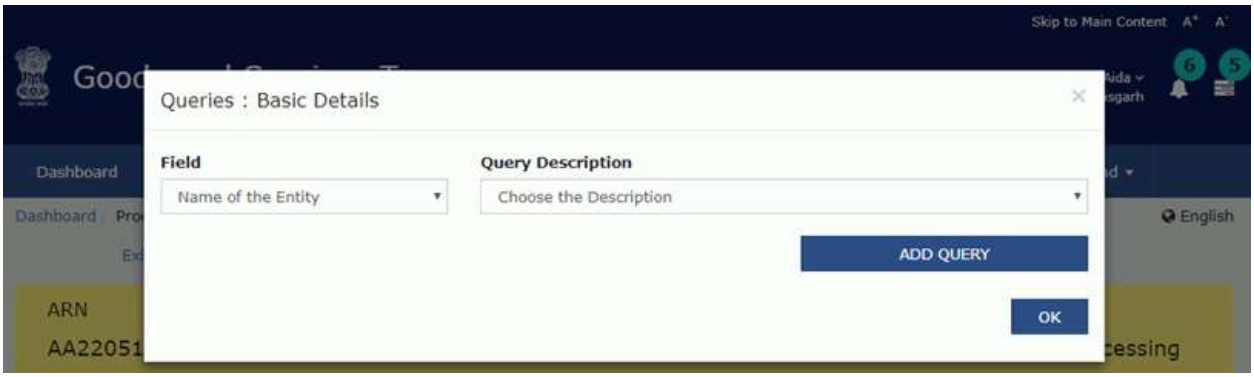
8.1. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.



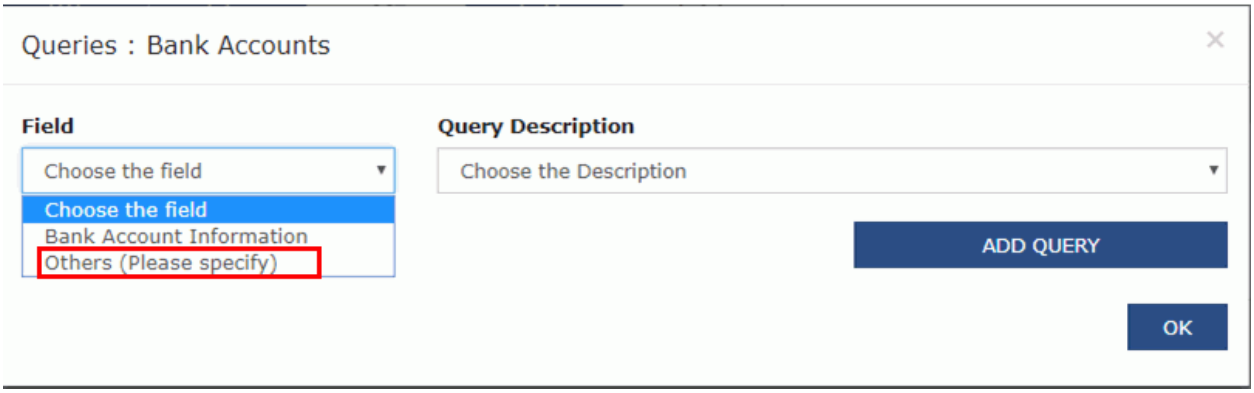
8.2. In the **Field** drop-down list, select the field for which you want to raise a query.

8.3. In the **Query Description** drop-down list, select the query to be raised.

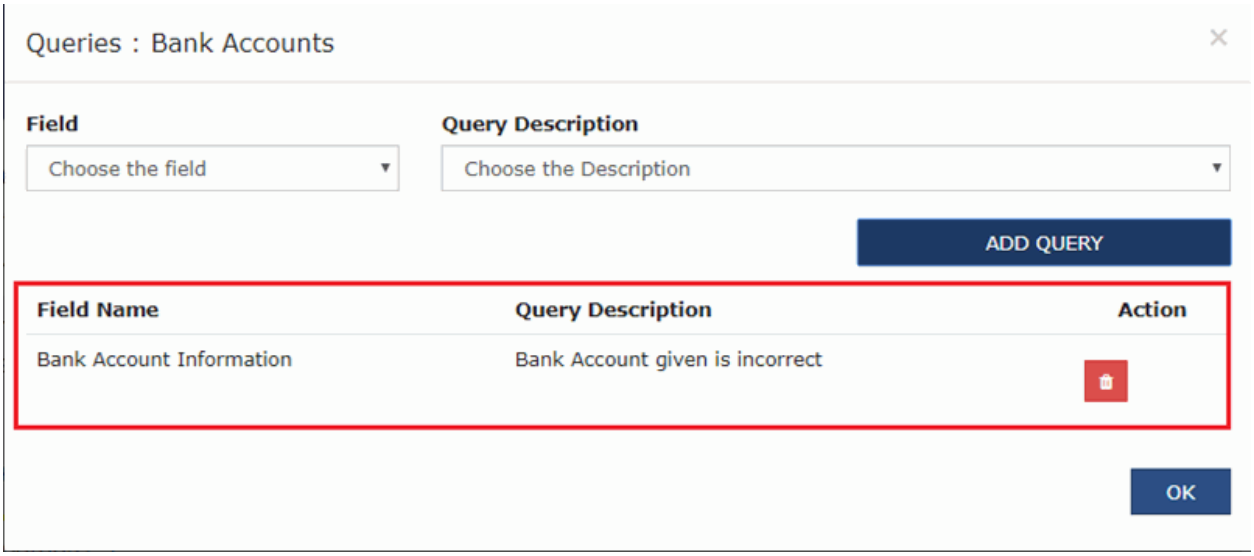
8.4. Click the **ADD QUERY** button to add the queries in the table given below the fields.



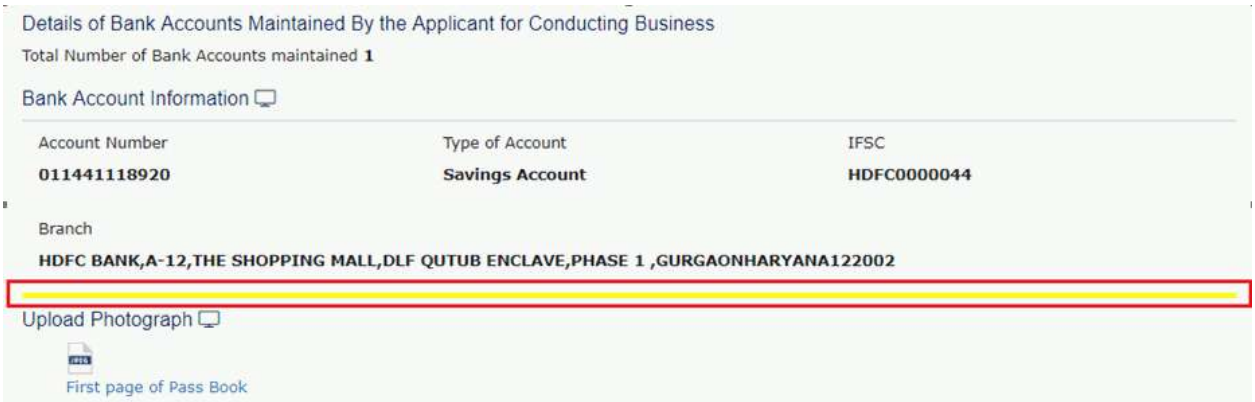
8.5. Query section of each page has an option of "**Others**". You can select this option to add free text query in the page.



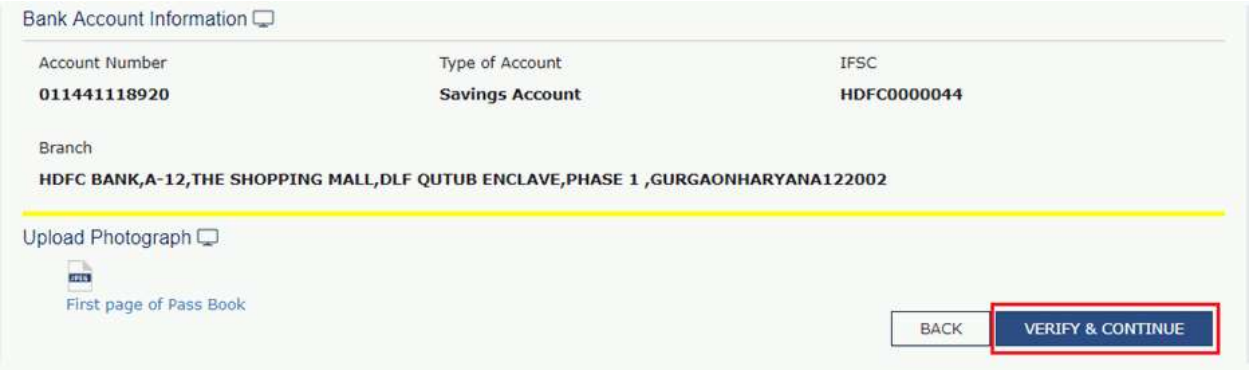
8.6. You can raise multiple queries, if required. Once done, click **OK**.



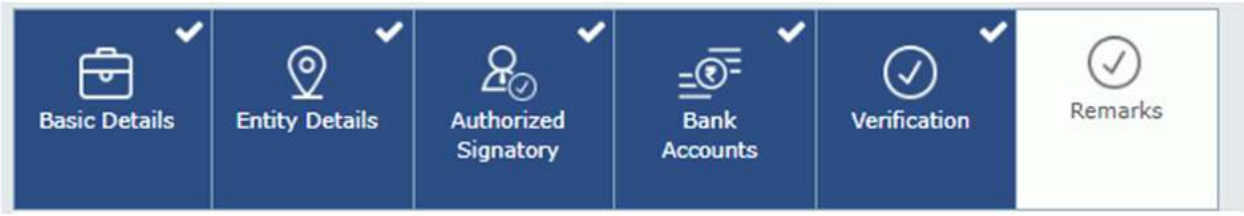
8.7. The section with queries gets highlighted with a yellow underline.



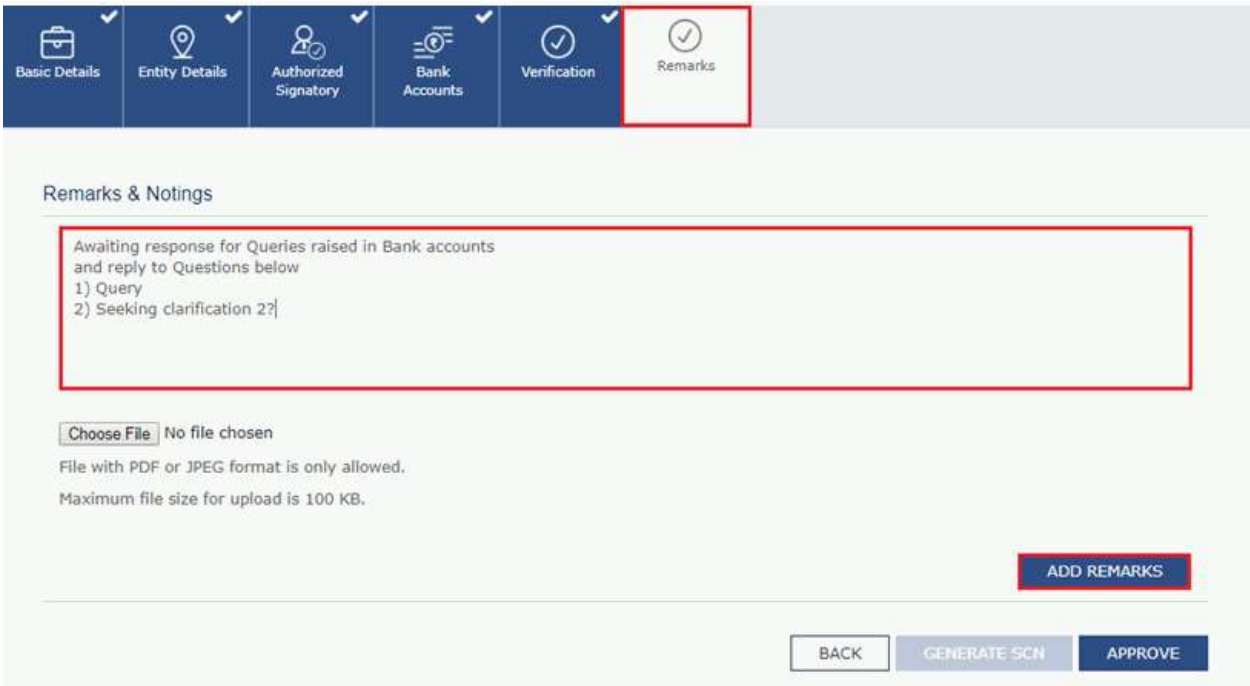
8.8. Verify each page of the application by visiting each tab. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.



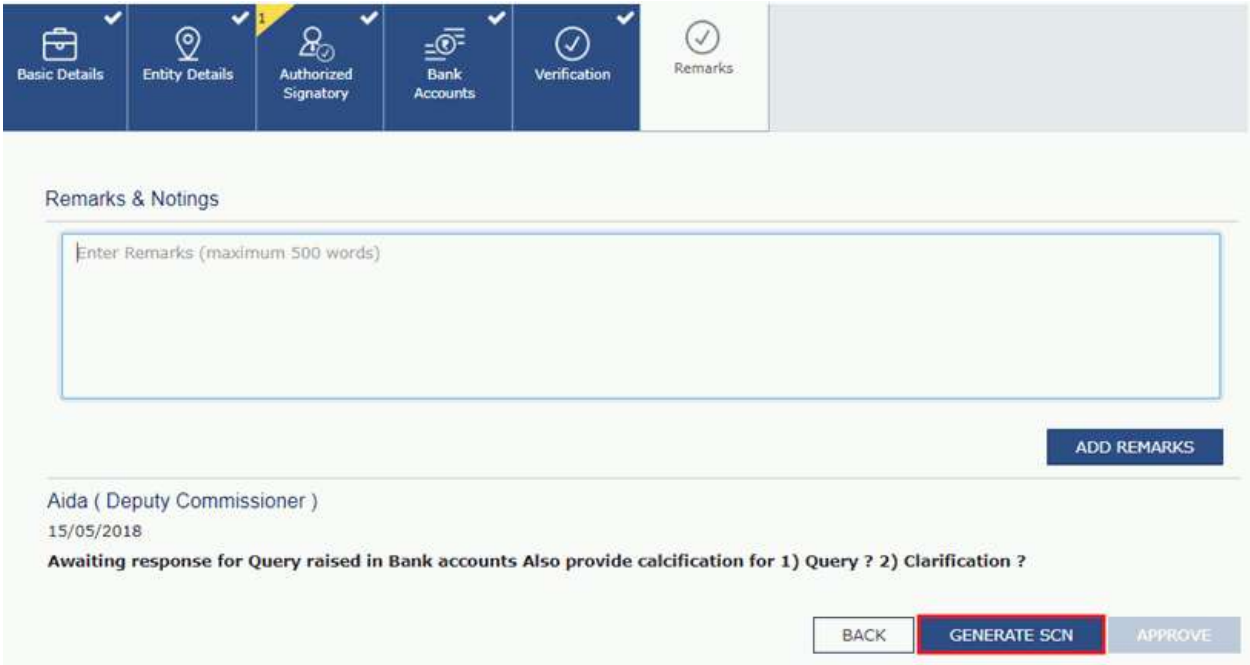
8.9. A check mark appearing on the tab indicates the page has been verified.



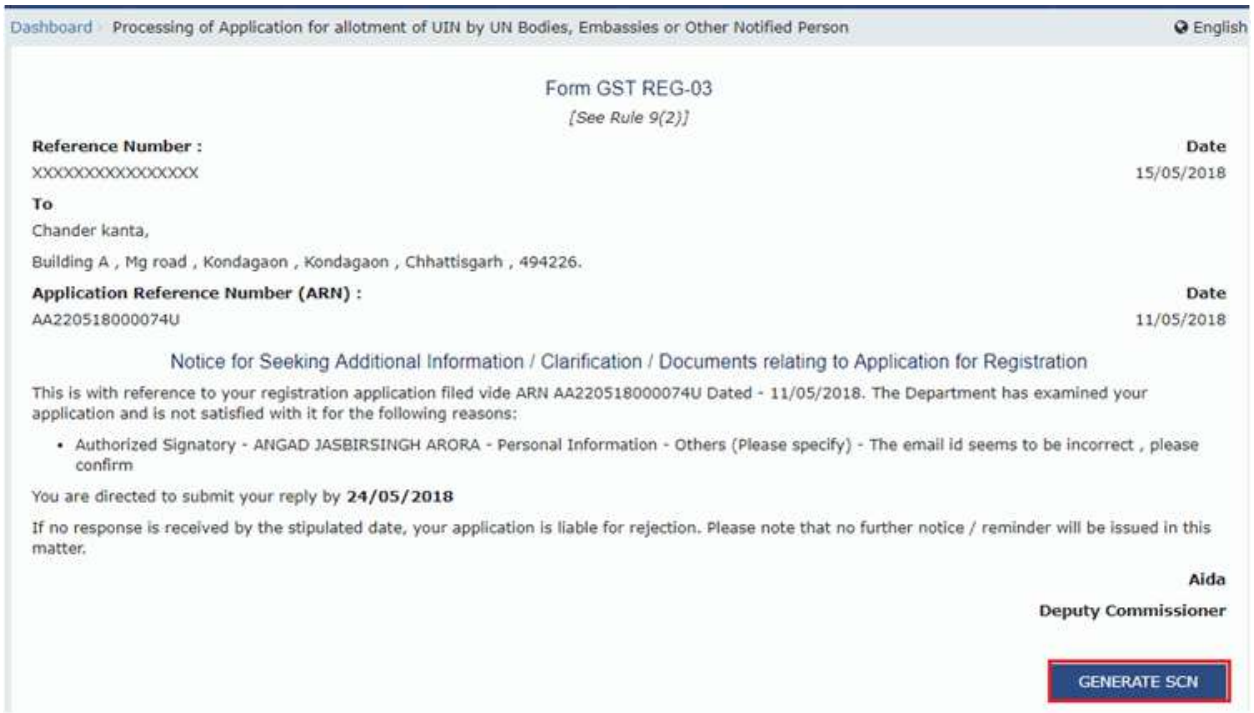
8.10. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your internal reference and will not be displayed to the applicant.



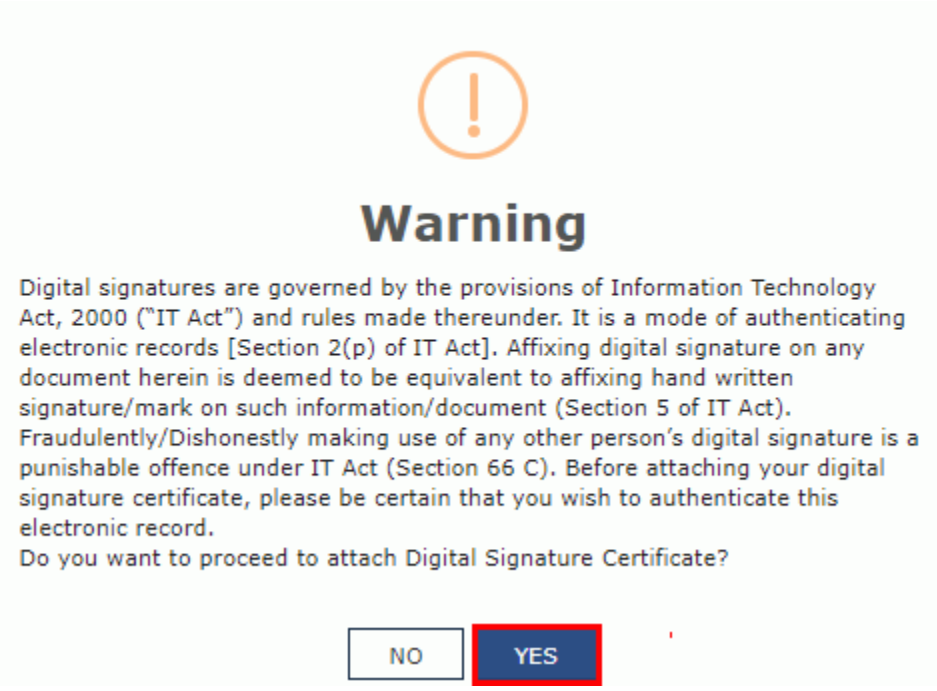
8.11. Click the **GENERATE SCN** button.



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

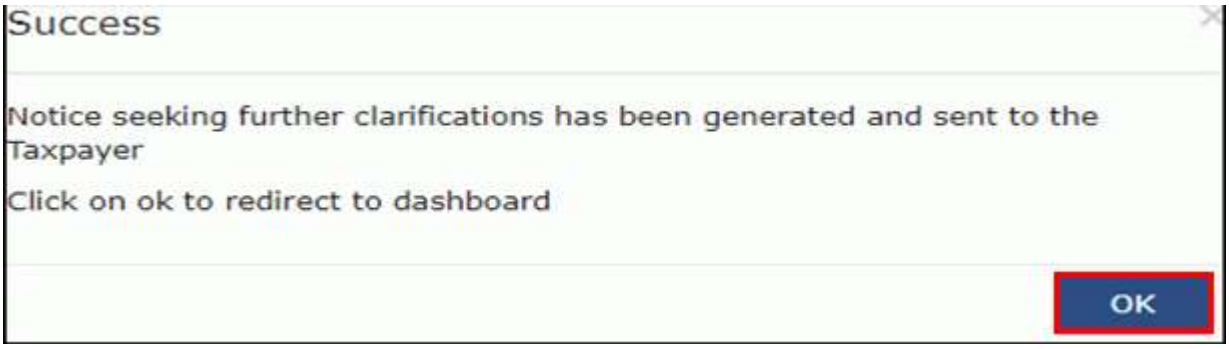


8.13. Click the **PROCEED** button.



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

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

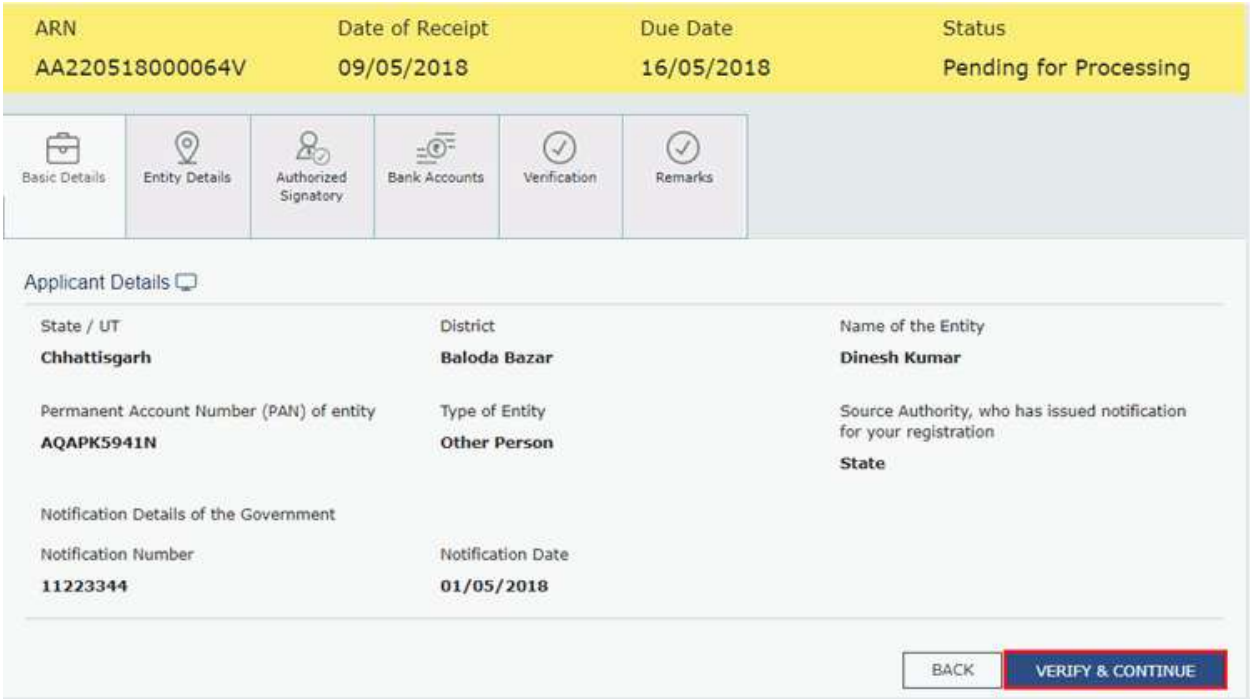


Note: The applicant will be given 7 working days' time to file reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official for processing, and in such case the Tax Official will only be able to reject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

Approve Registration Application of Allotment of UIN in case of first time receipt of the Application

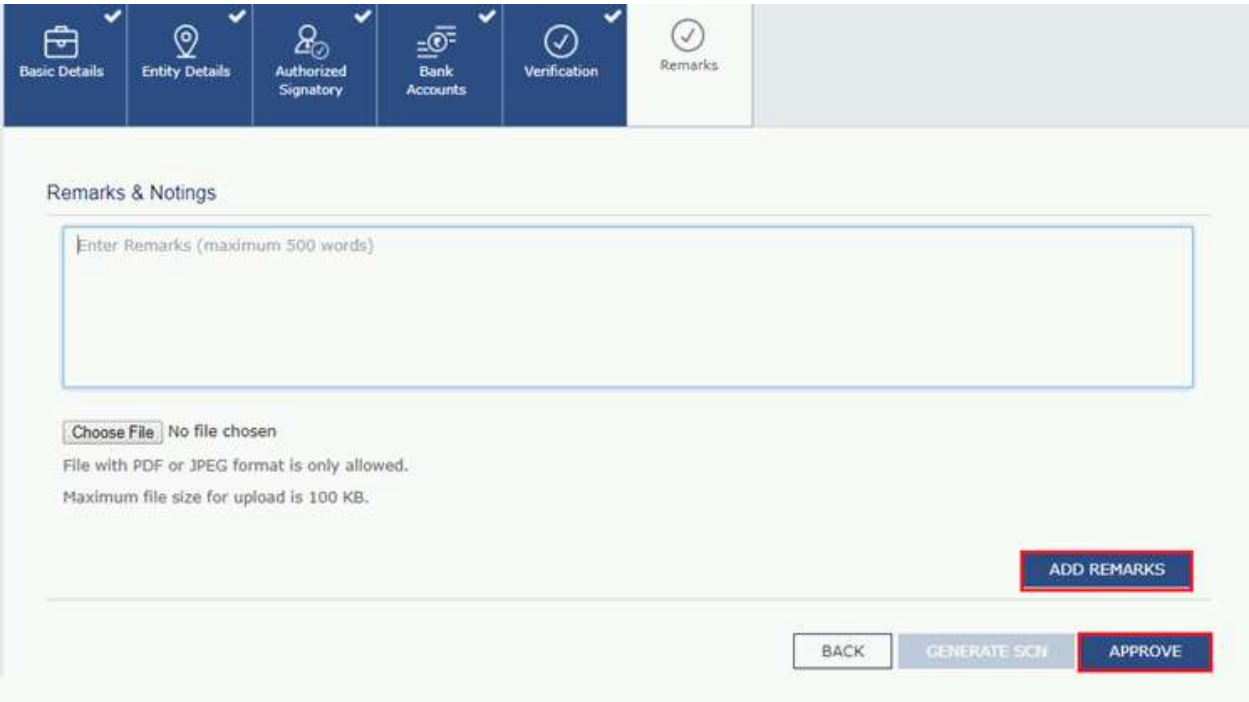
Note: The first 7 steps are same as shown above.

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

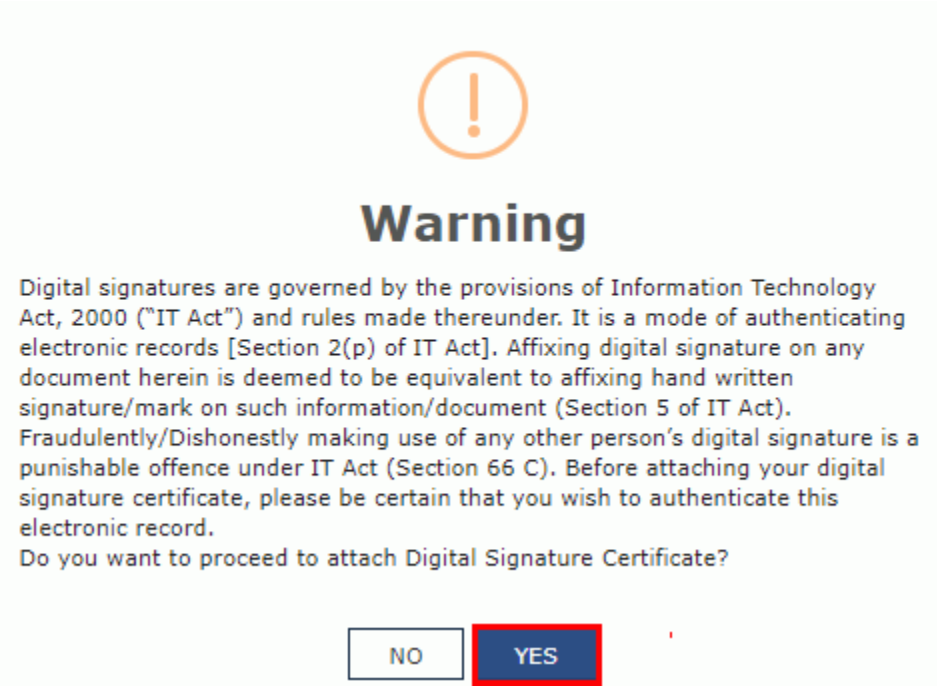


8.2. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

8.3. Click the **APPROVE** button.

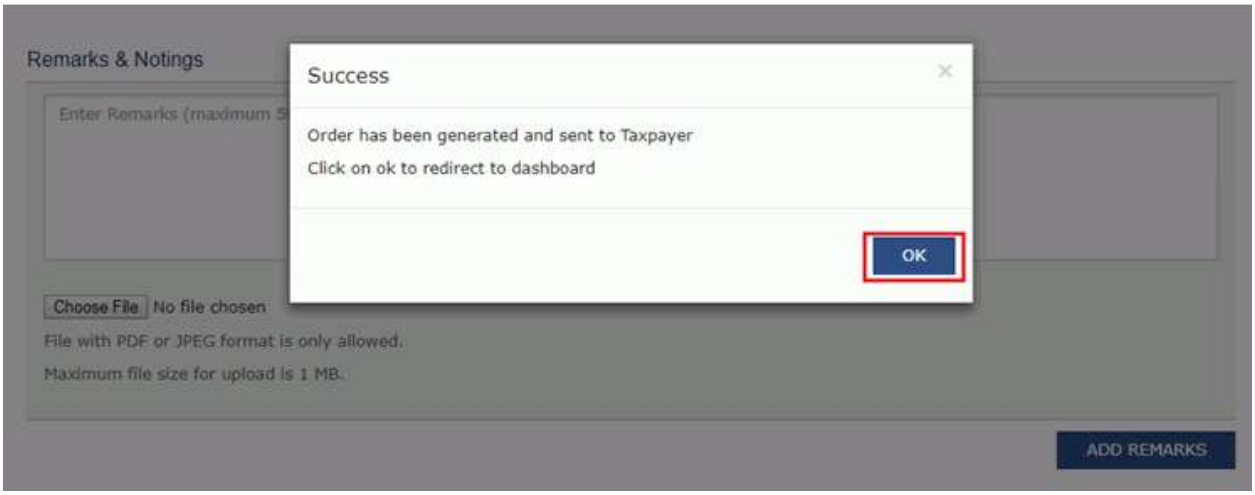


8.4. Click the **PROCEED** button.



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

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



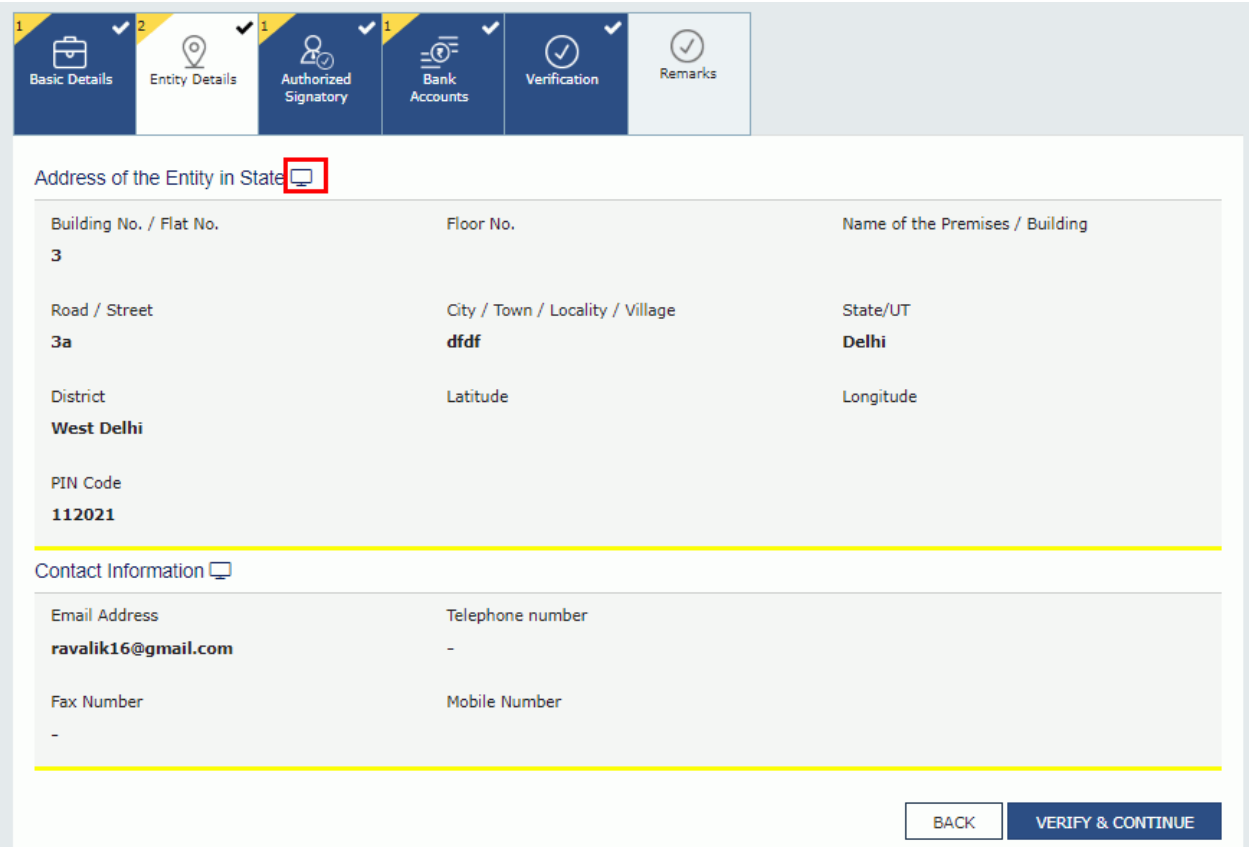
Note: On approval, work-item will get closed. Registration Certificate will be issued to the applicant. The primary authorized signatory will be communicated about approval of the application through SMS and Email.

Approve the resubmitted UIN Registration Application

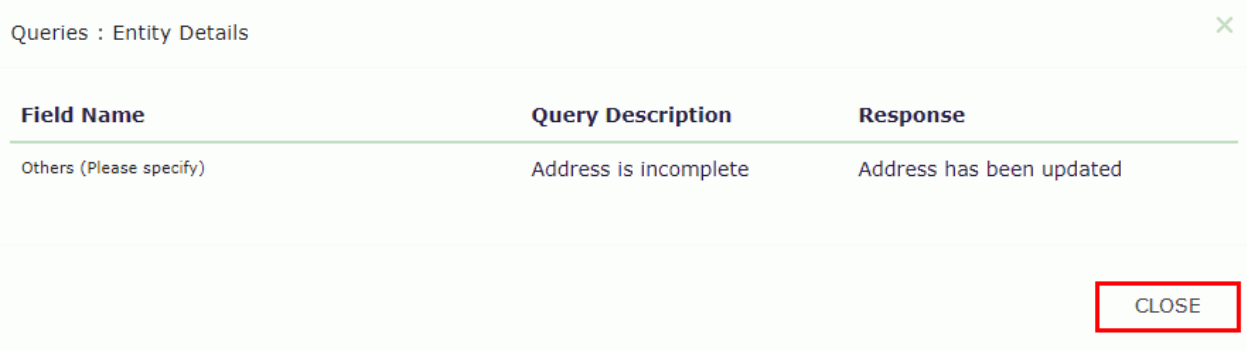
Note: The first 8 steps are same as shown above.

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.



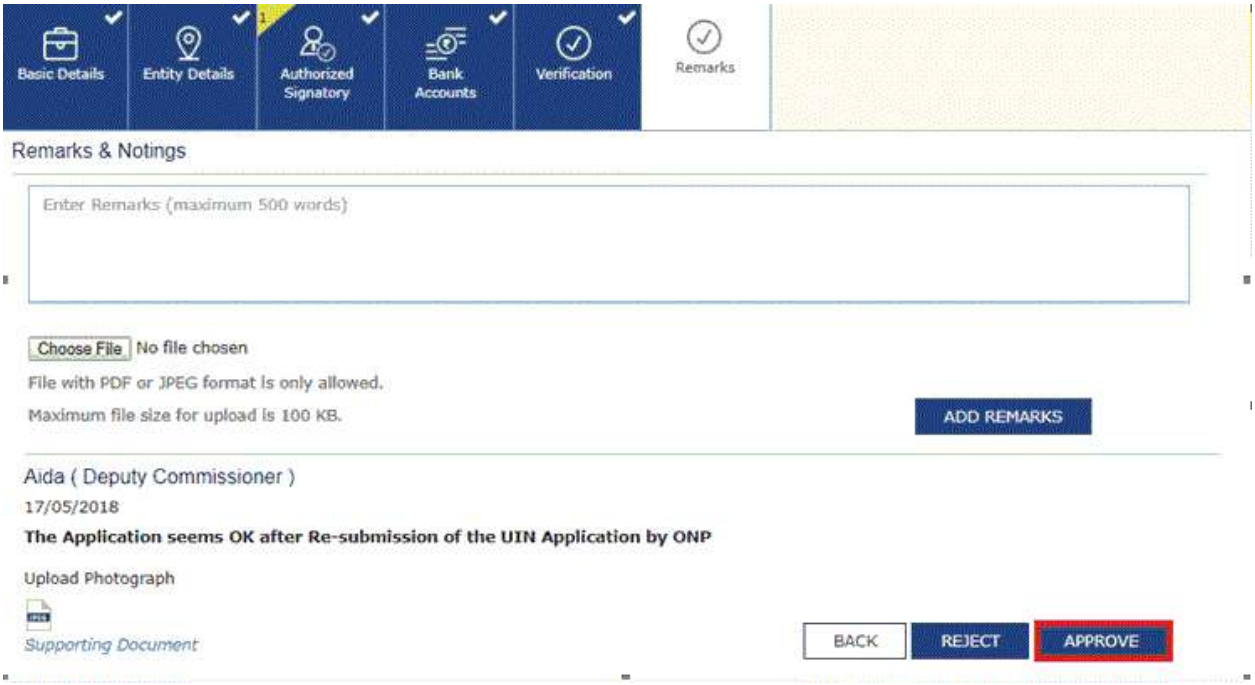
9.3. The response to queries are displayed. Click the **CLOSE** button.



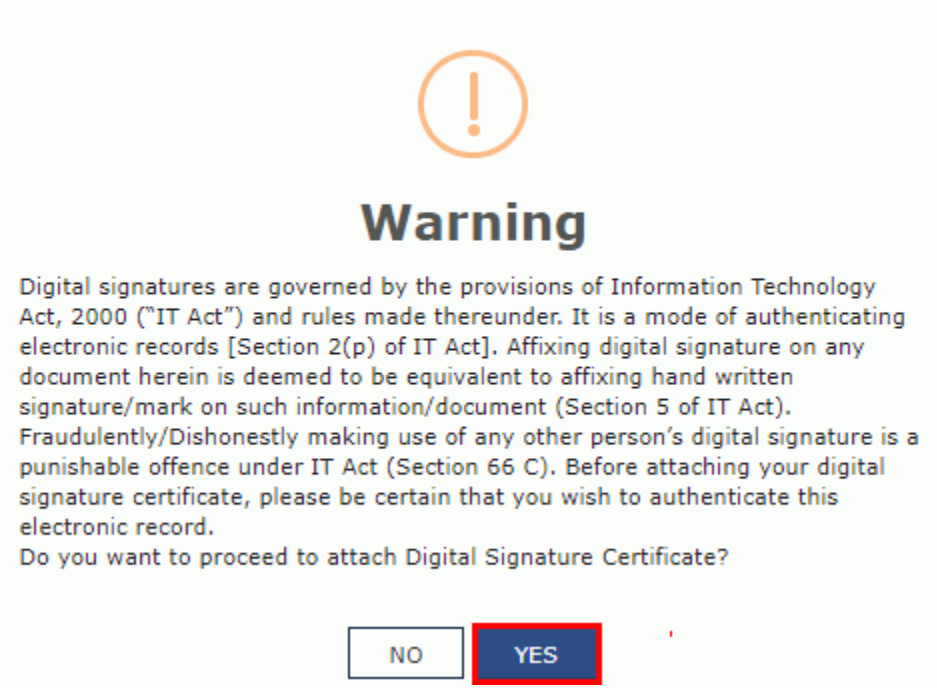
9.4. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

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.

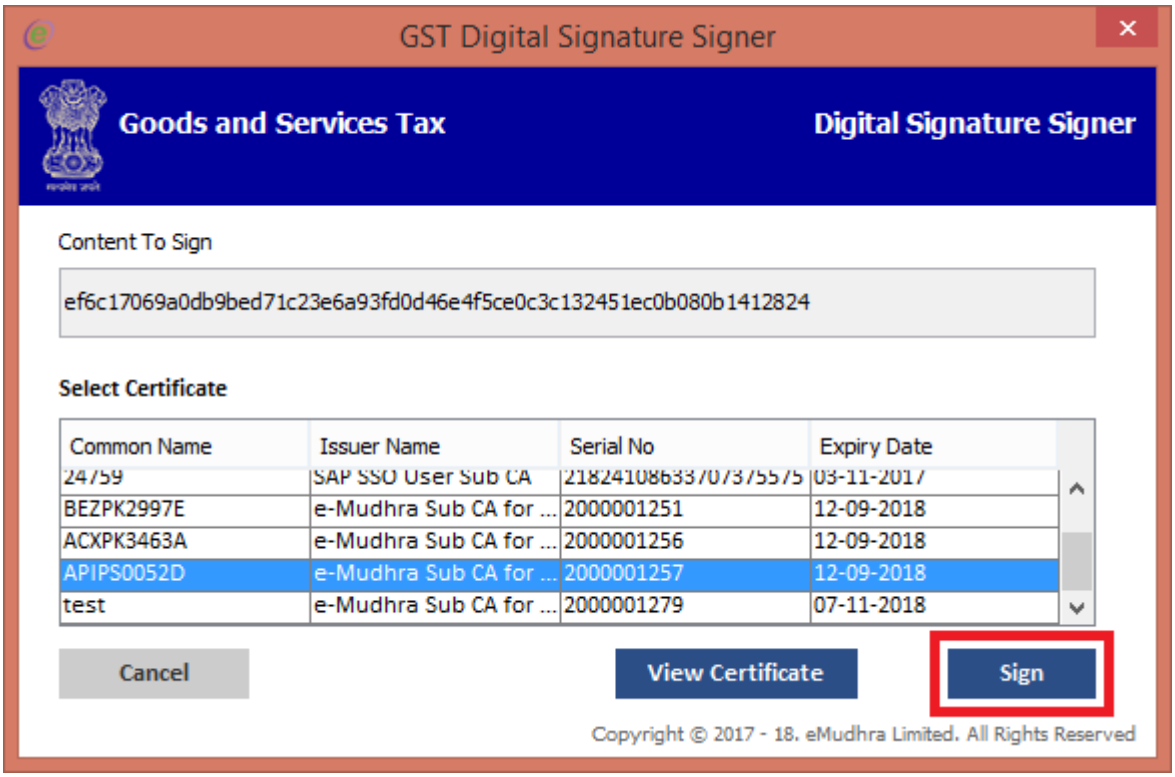
9.6. Click the **APPROVE** button.



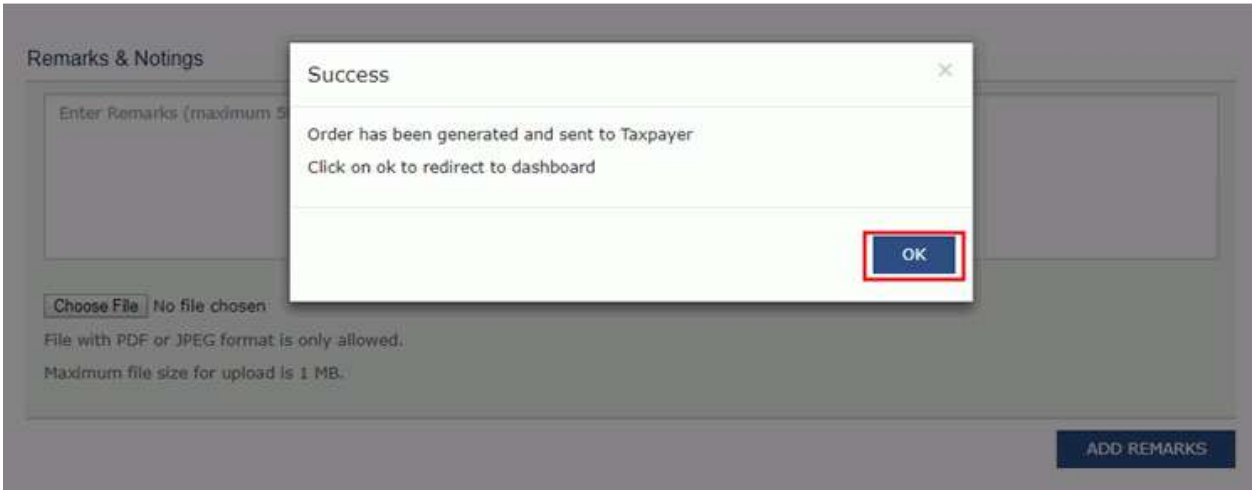
9.7. Click the **PROCEED** button.



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



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



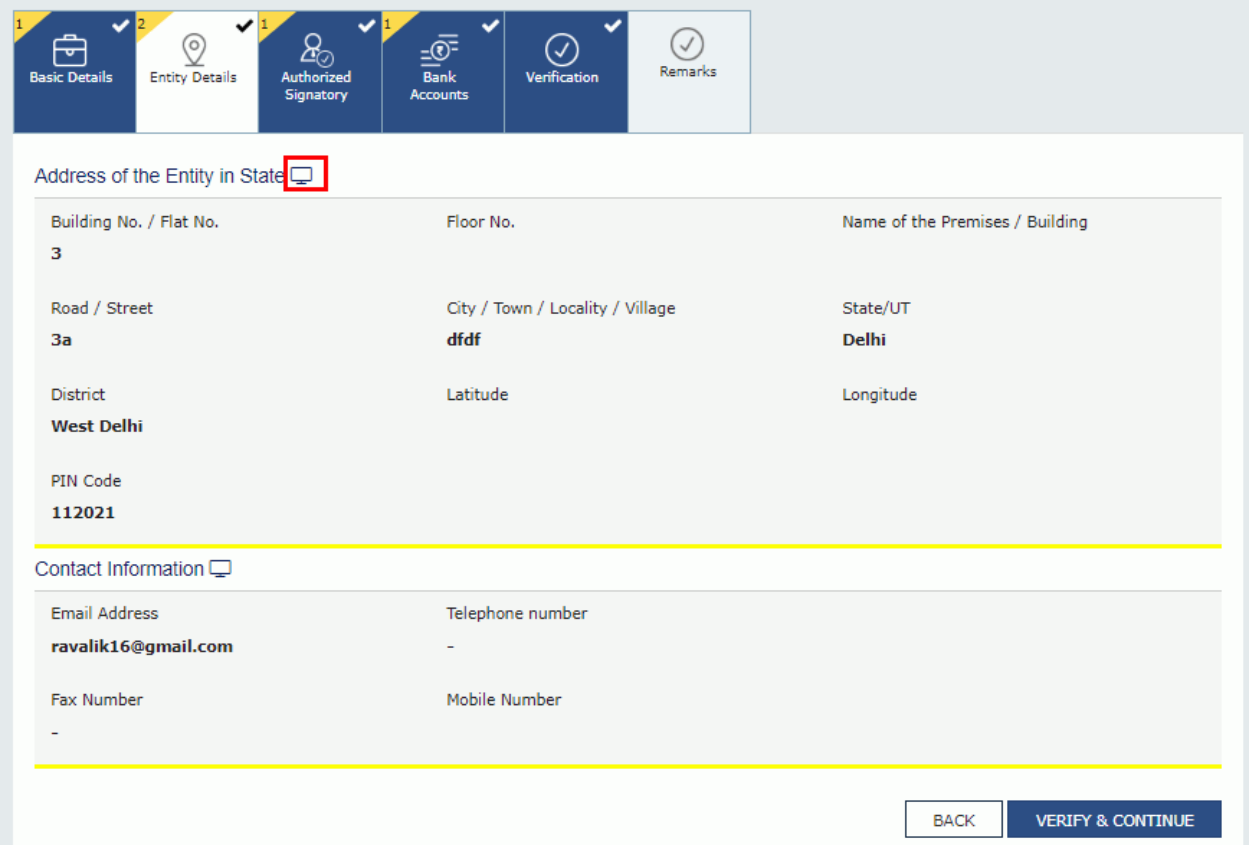
Note: On approval, work-item will get closed. Registration Certificate will be issued to the applicant. The primary authorized signatory will be communicated about approval of the application through SMS and Email.

Reject the Resubmitted UIN Registration Application

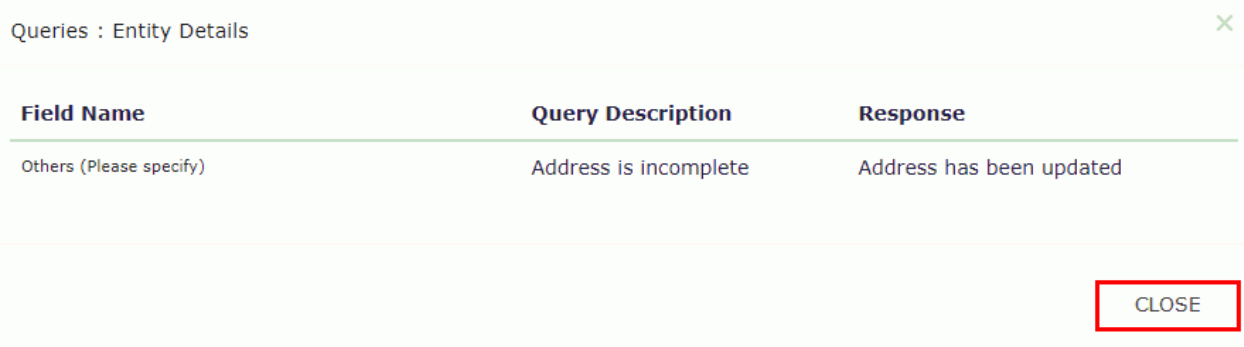
Note: The first 8 steps are same as shown above.

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.



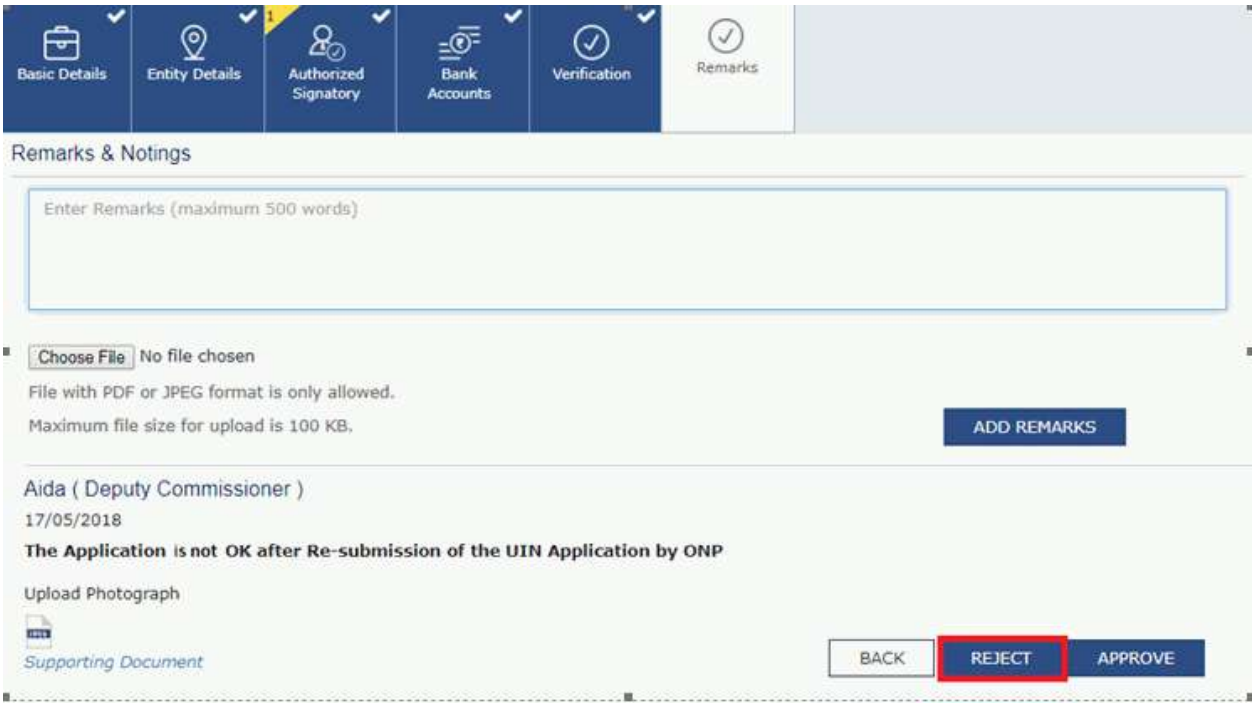
9.3. The response to queries are displayed. Click the **CLOSE** button.



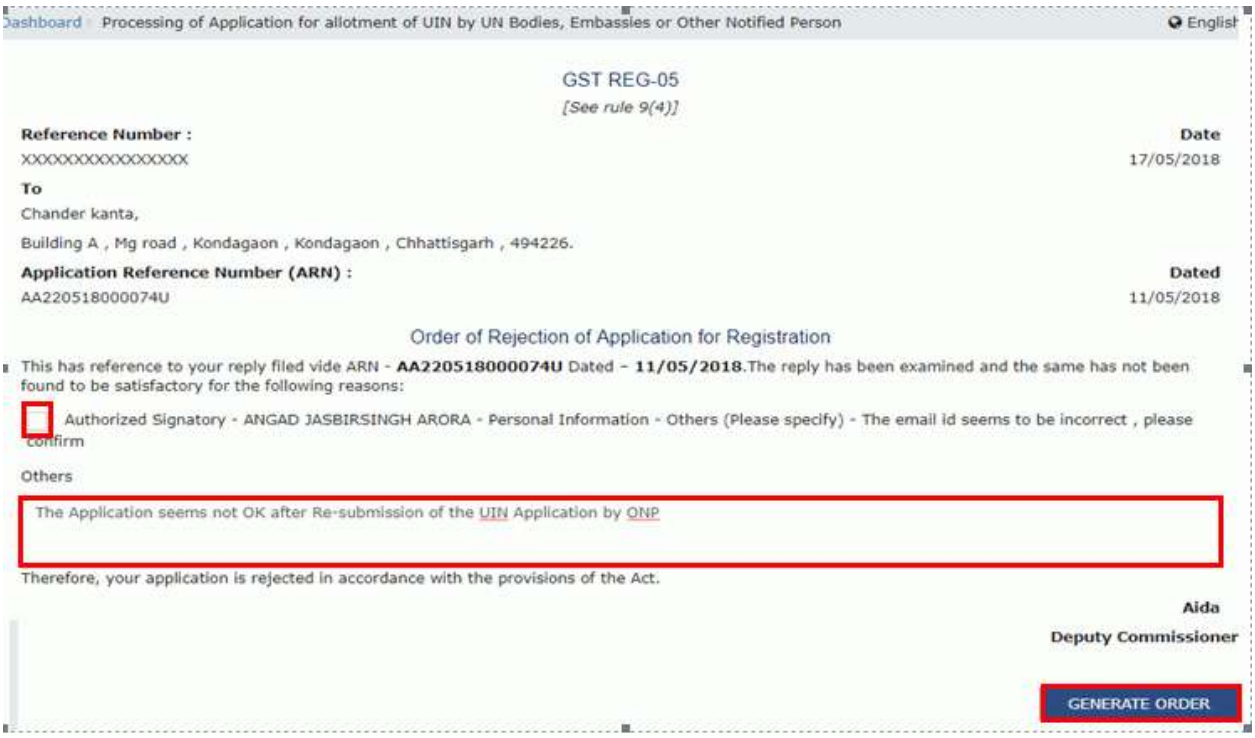
9.4. Visit each tab and verify each page of the resubmitted application. A check mark appearing on the tab indicates the page has been verified.

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.

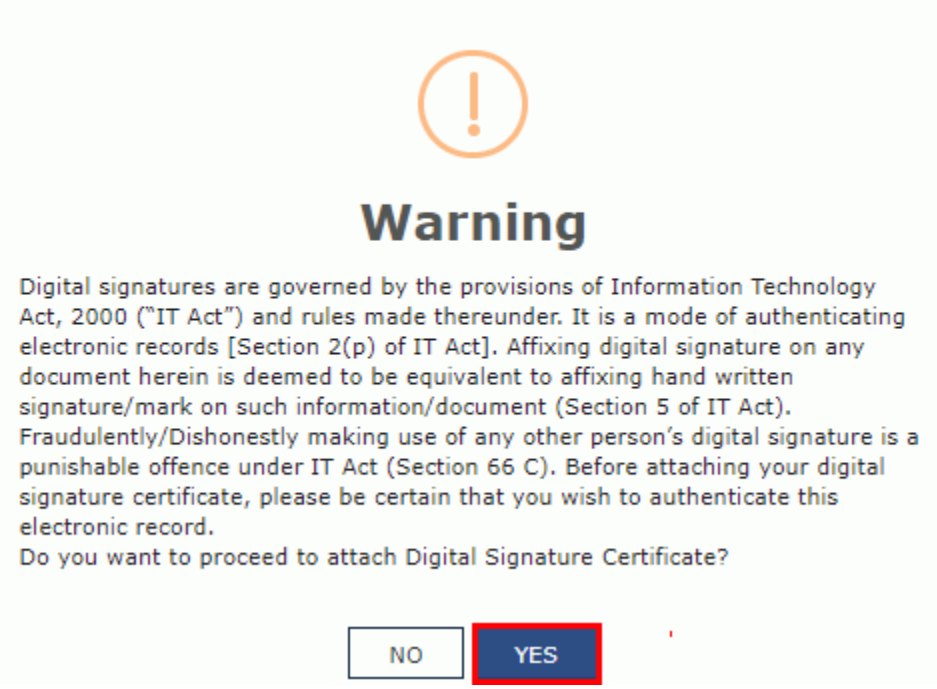
9.6. Click the **REJECT** button.



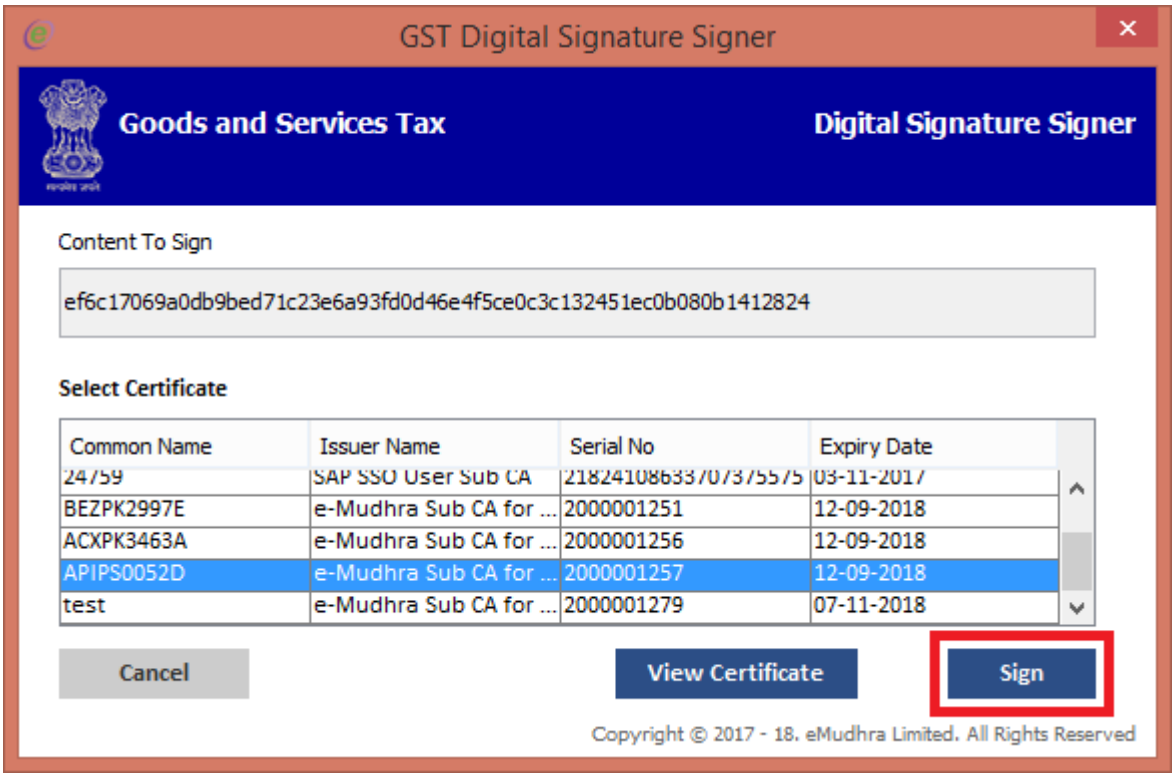
9.7. The Rejection Order is generated. Select the relevant checkboxes for the appropriate reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.



9.8. Click the **PROCEED** button.



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



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

Note:

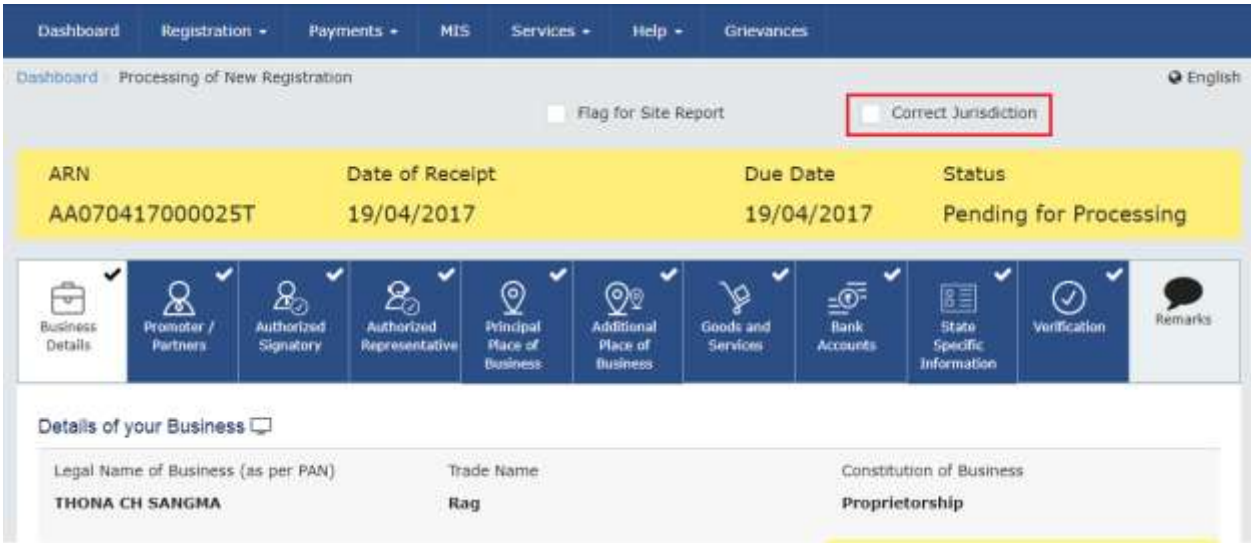
- On rejection, work-item will get closed.
- Auto-rejection of the application is not built in the system.
- The primary authorized signatory will be communicated about rejection of the application through SMS or Email.

Correct of Jurisdiction before Approval

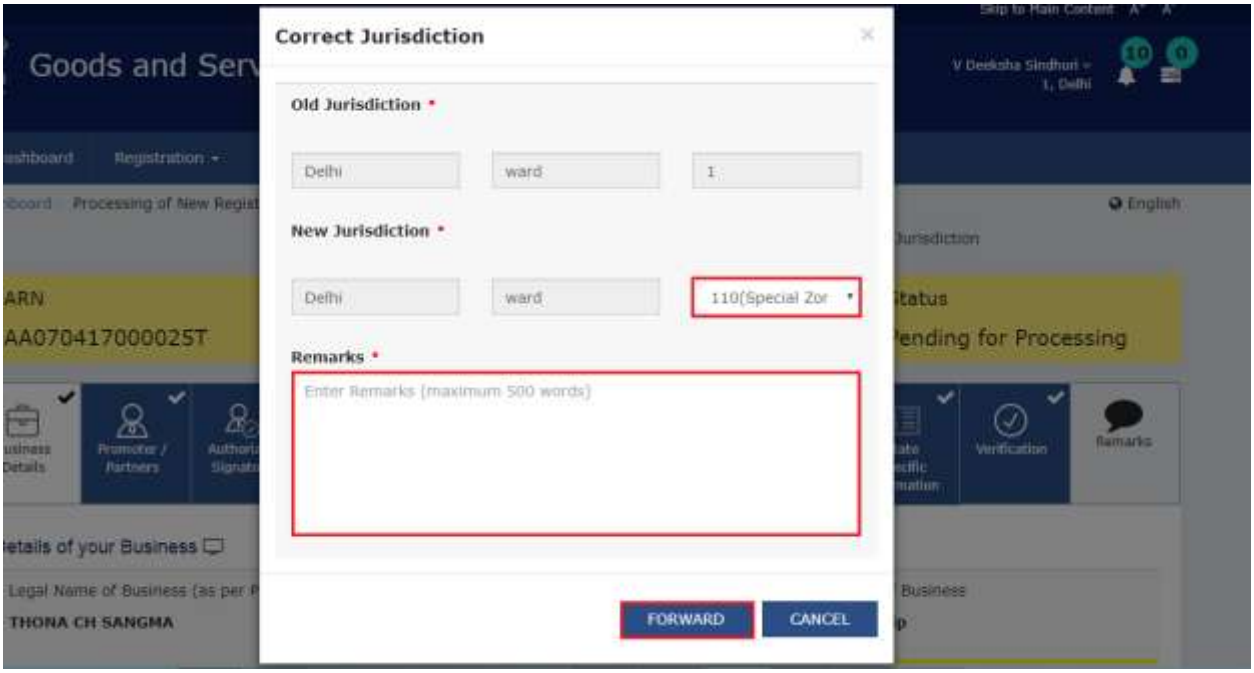
How can I correct the jurisdiction in a Registration Application, if it is wrongly mentioned by the applicant?

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.



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 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

Note: This manual is for amendment by Tax Officers.

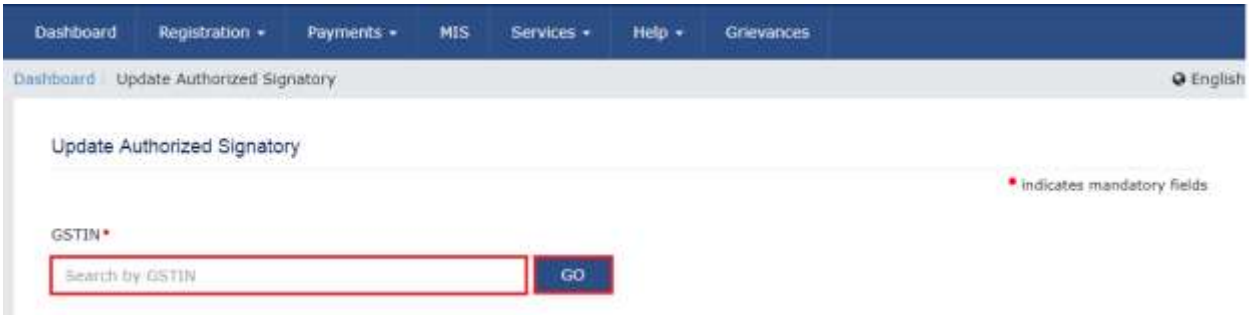
Update Authorized Signatory's details
Add Authorized Signatory's details

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:

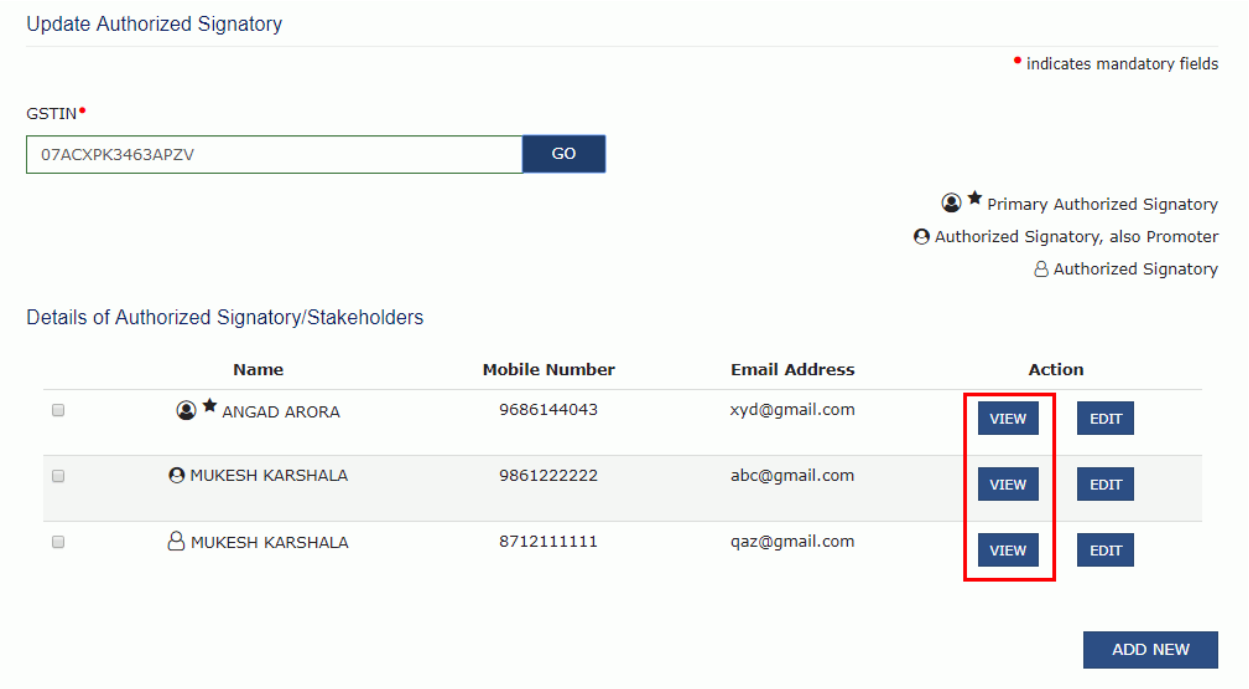
1. Access the GST Portal for Tax Official. The GST Home page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Services** > **Taxpayer Account** > **Update Authorized Signatory** link.

4. The **Update Authorized Signatory** page is displayed. In the **GSTIN** field, enter the GSTIN of the taxpayer whose details needs to be updated.
5. Click the **GO** button.

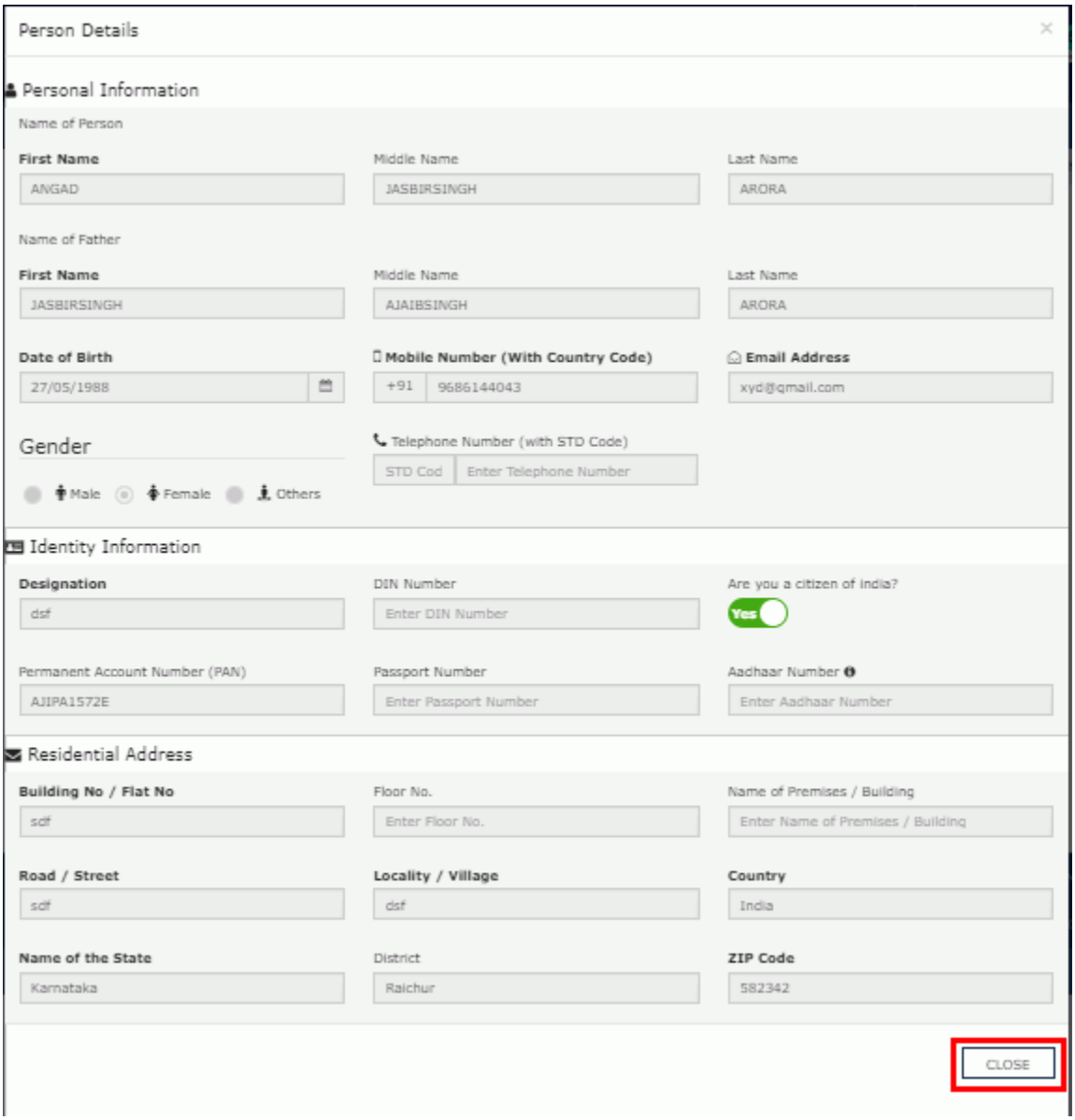


6. The list of all **Authorized Signatories/ Stakeholders** is displayed.

7. Before you edit any detail, click the **VIEW** button to view the details of **Authorized Signatories/ Stakeholders.**



8. The details are displayed. View the details and click the **CLOSE** button.



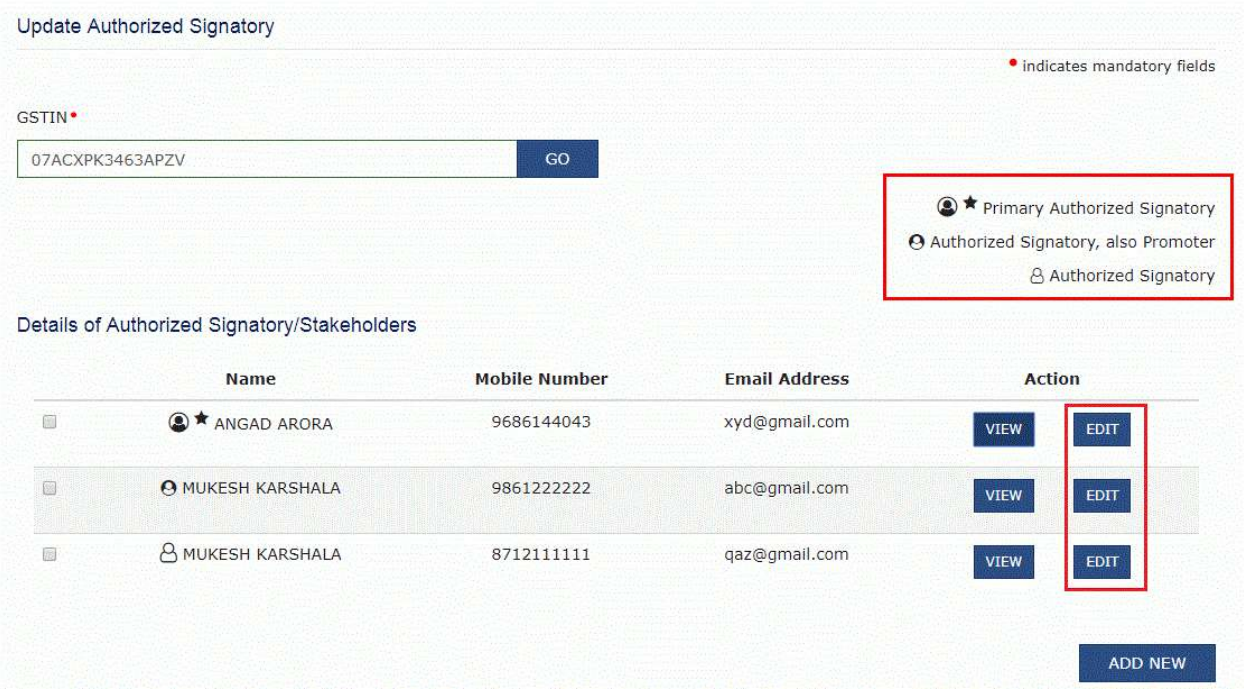
You will be redirected to the **Details of Authorized Signatory/Stakeholders** page.

You can update details of:

Primary Authorized Signatory

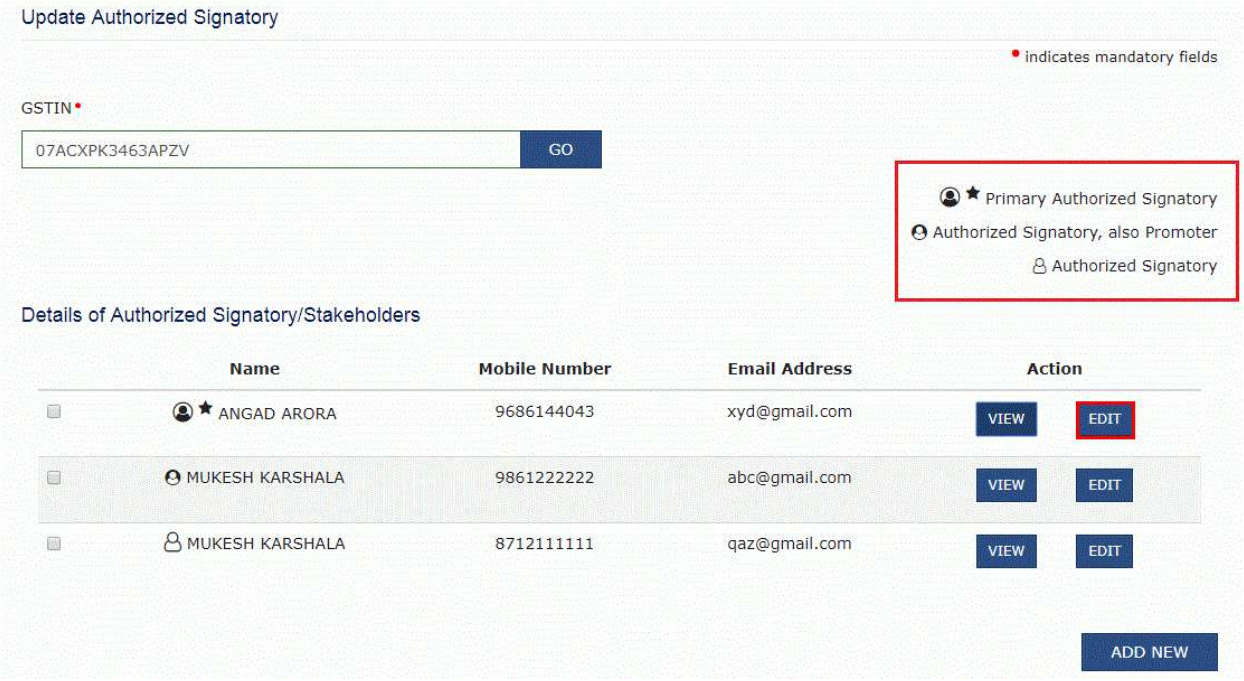
Update Details of Authorized Signatory, also Promoter Authorized Signatory

Refer the legend given at the top right of the page.

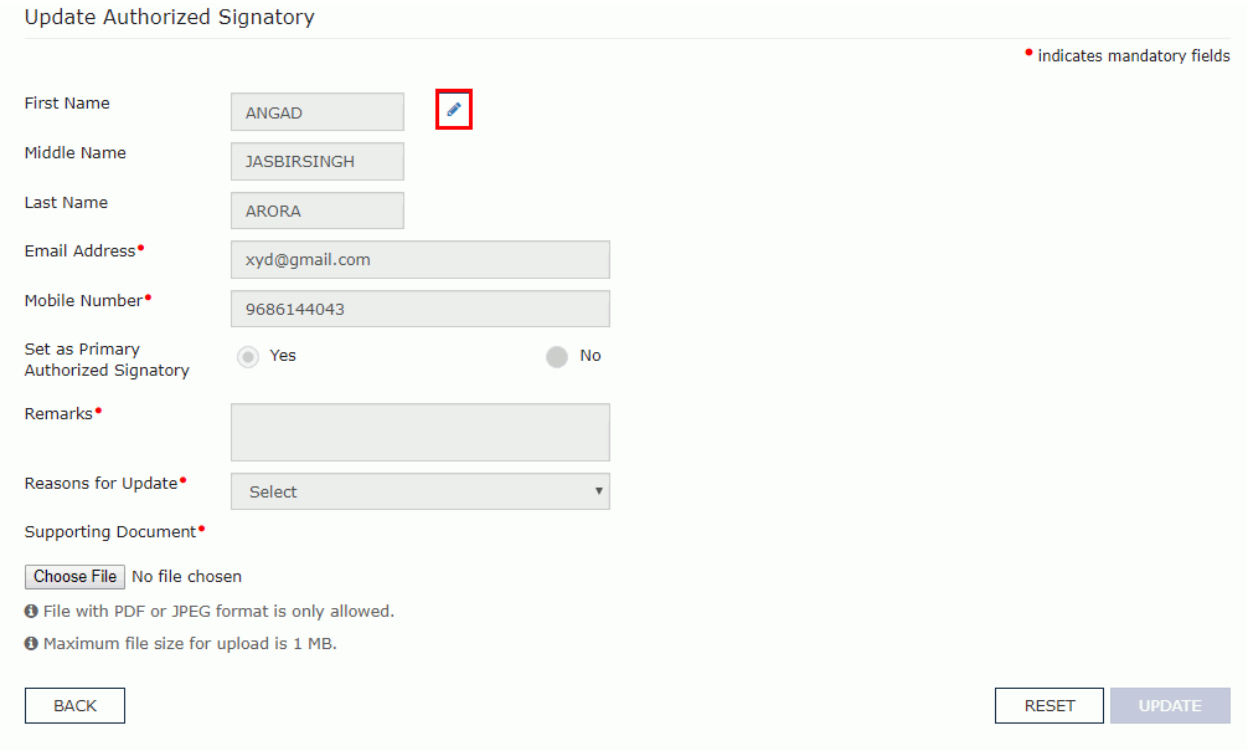


<u>Update Details of Primary Authorized Signatory:</u>

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.



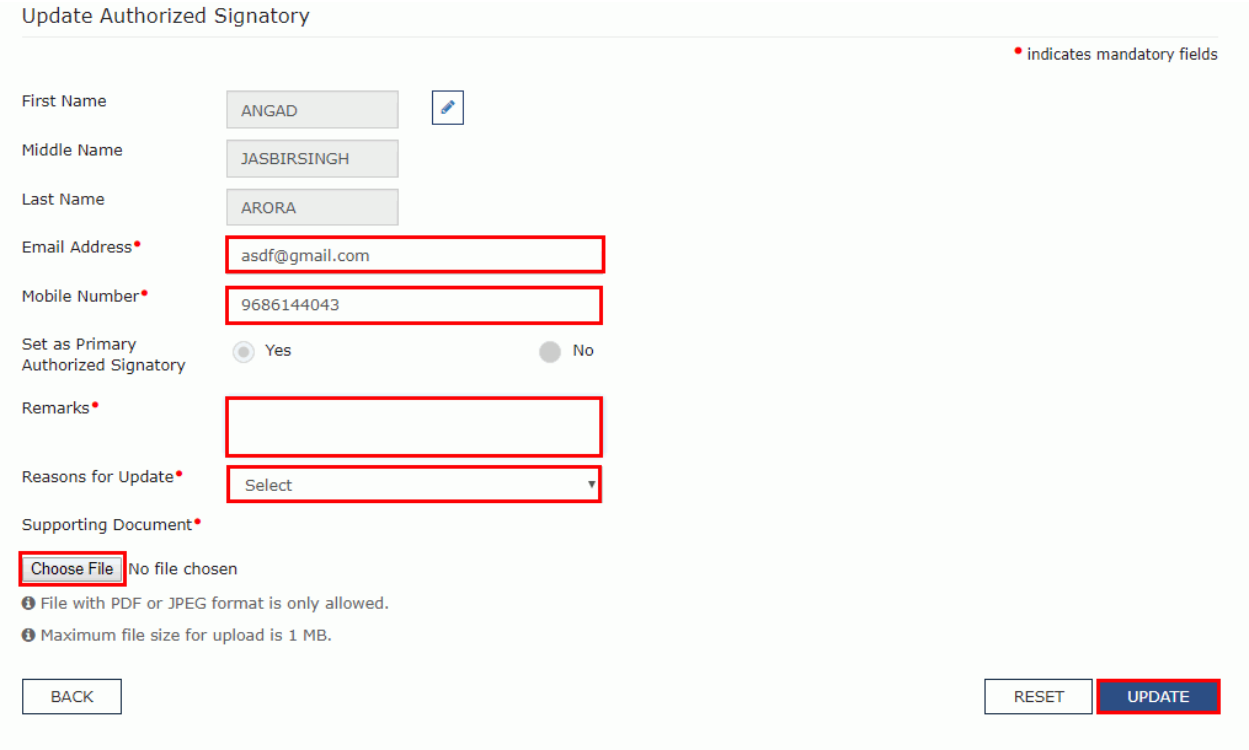
10. The details of the Primary Authorized Signatory are displayed. Click the **EDIT** icon to update the email address/ mobile number of Primary Authorized Signatory.



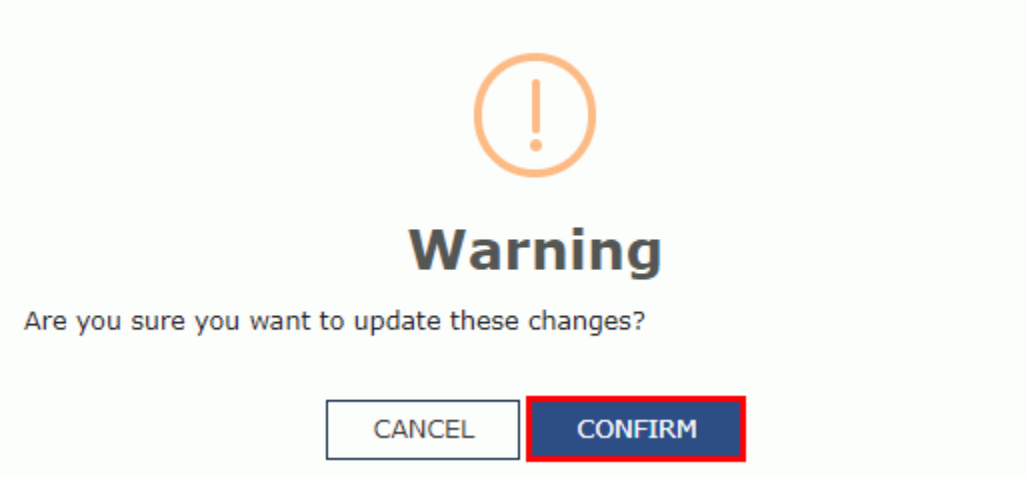
11. In the **Email Address** field, enter the updated email address.
12. In the **Mobile Number** field, enter the updated mobile number.
13. In the **Remarks** field, enter the remarks.
14. In the **Reasons for Update** field, enter the reasons for updating the details of Authorized Signatory.
15. Select **Choose File** button to upload the supporting document.

You can upload PDF or JPEG file size with maximum upload limit as 1 MB.

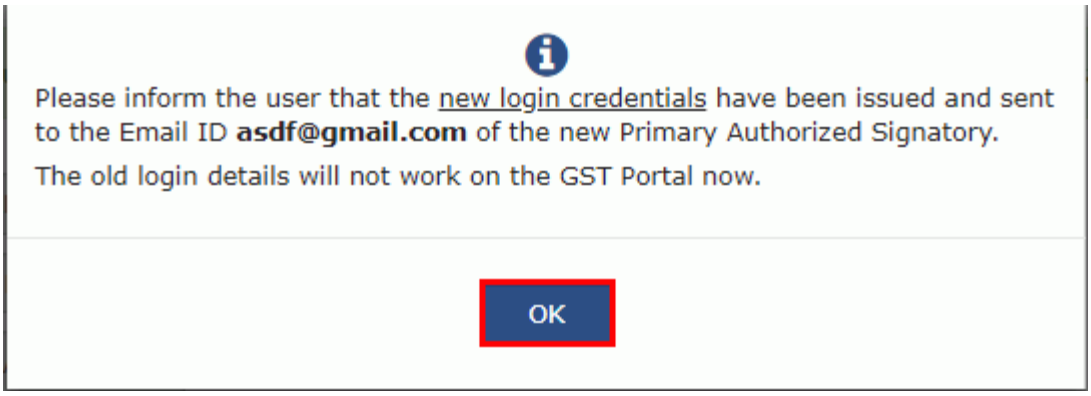
16. Click the **UPDATE** button.



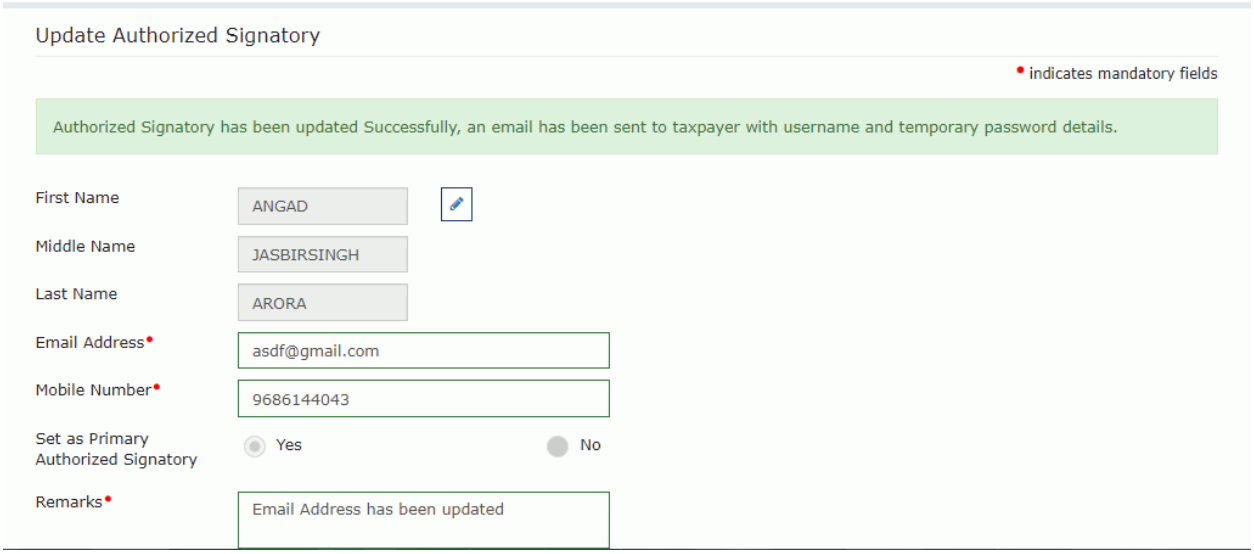
17. Click the **CONFIRM** button.



18. Click the **OK** button.

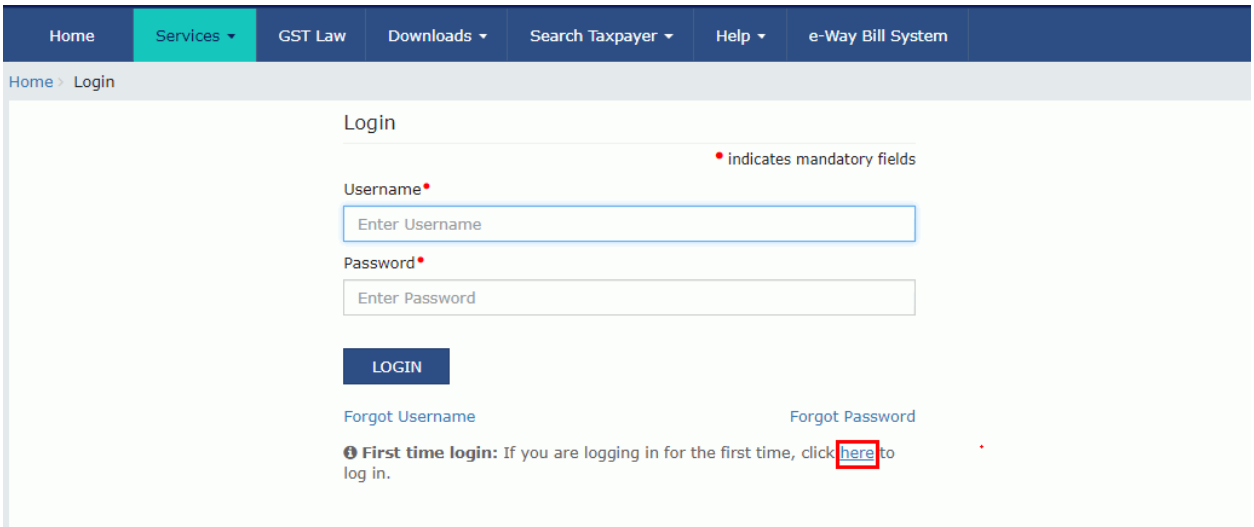


A confirmation message is displayed that Authorized Signatory has been updated successfully.



Note: The Username and Temporary password will be communicated to the email address as entered by you. You need to advise the taxpayer to:

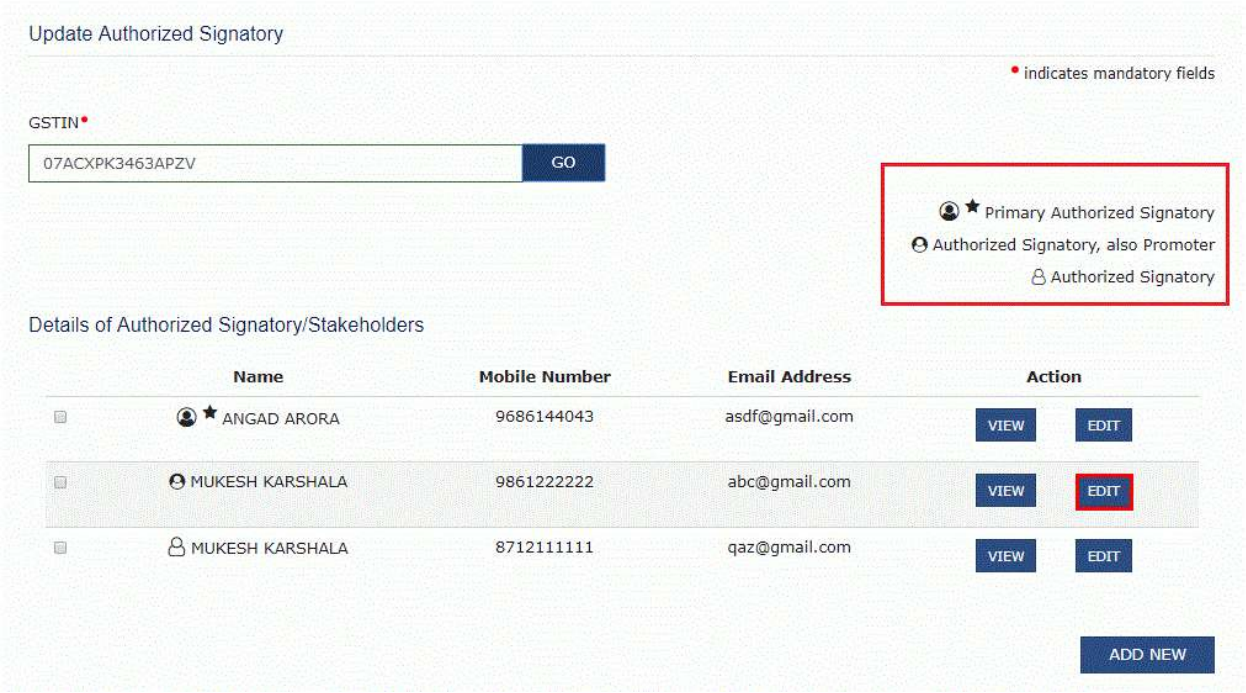
• Login to the GST Portal available at https://www.gst.gov.in/ and login using the **First time login** link.



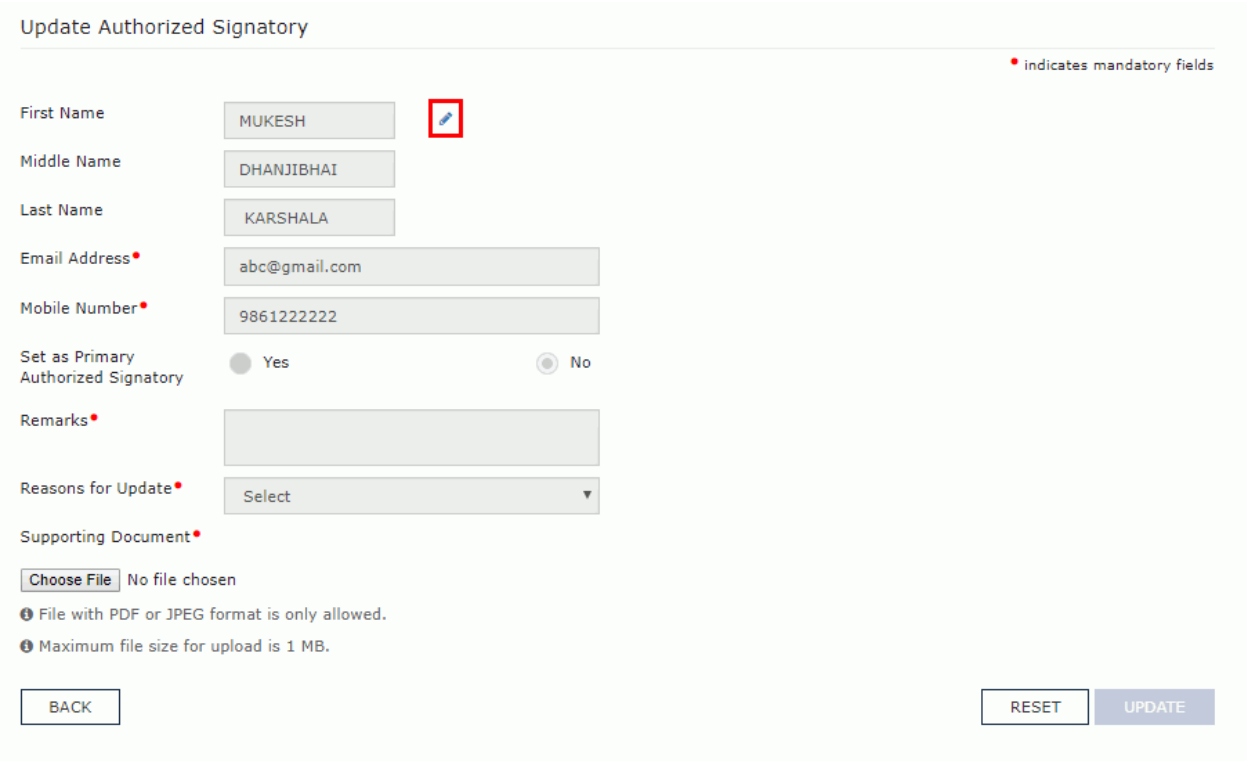
• The taxpayer will be forced to change username and password after first time login with the Username and Temporary password that was emailed on the updated e-mail address of the Primary Authorized Signatory.

<u>Update Details of Authorized Signatory, also Promoter:</u>

9. Click the **EDIT** button next to the **Authorized Signatory, also Promoter**. You can refer the legend given at top right of the page.



10. The details of the Authorized Signatory are displayed. Click the **EDIT** icon to update the email address/ mobile number of Authorized Signatory.

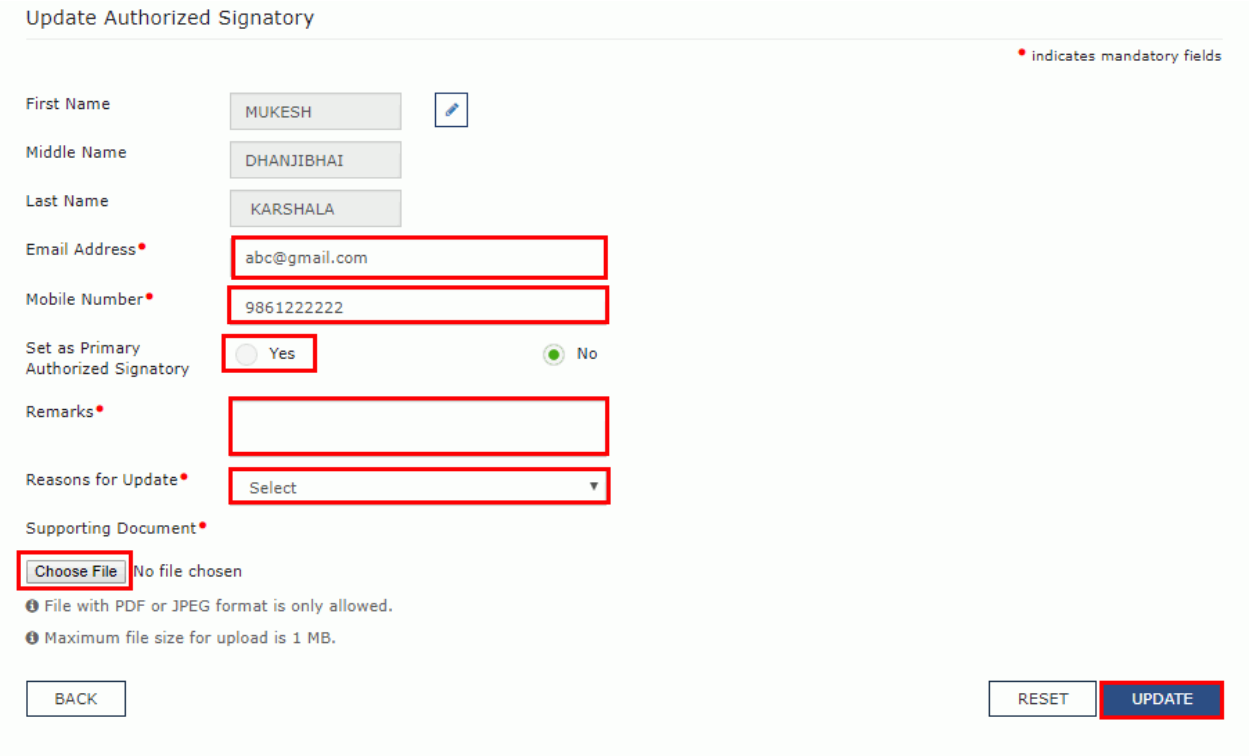


In case you want to assign the Authorized Signatory as primary Authorized Signatory, select the **Set as Primary Authorized Signatory** as **Yes**.

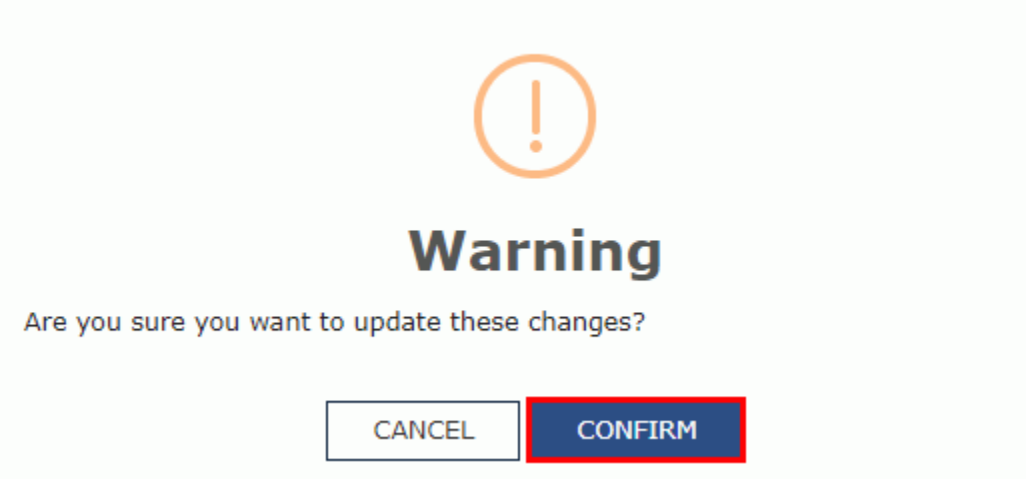
11. In the **Email Address** field, enter the updated email address.
12. In the **Mobile Number** field, enter the updated mobile number.
13. In the **Remarks** field, enter the remarks.
14. In the **Reasons for Update** field, enter the reasons for updating the details of Authorized Signatory.
15. Select **Choose File** button to upload the supporting document.

You can upload PDF or JPEG file size with maximum upload limit as 1 MB.

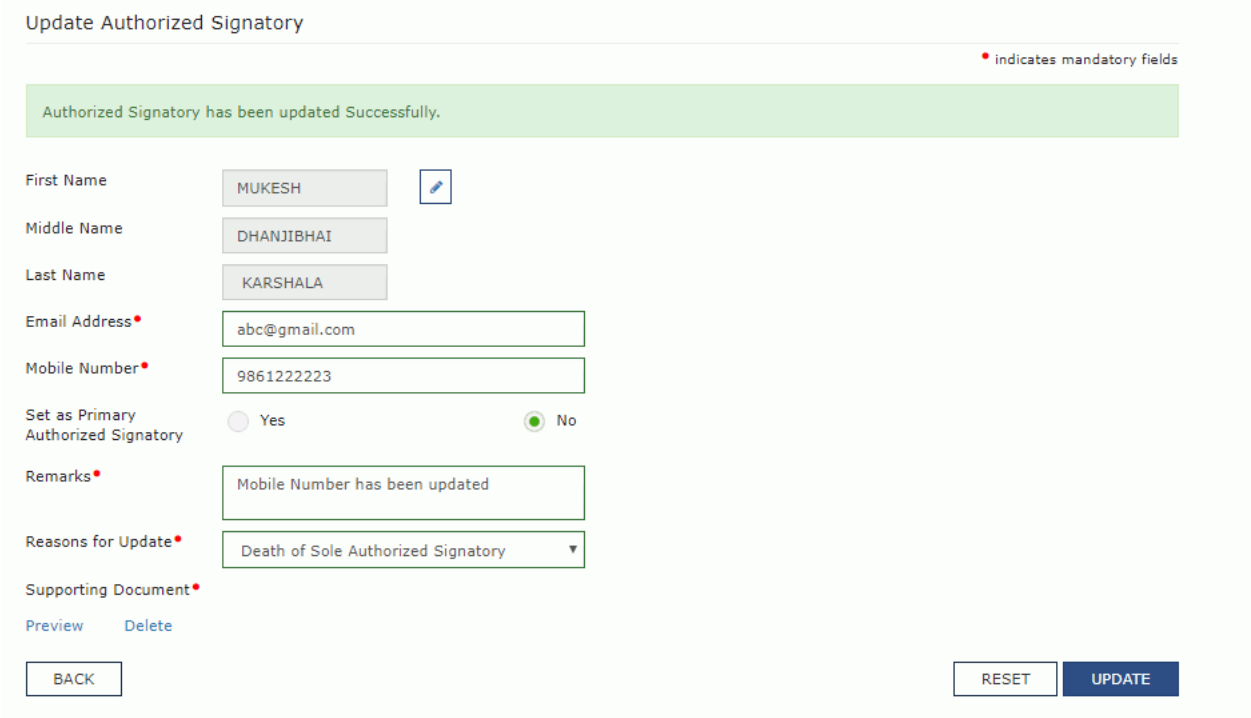
16. Click the **UPDATE** button.



17. Click the **CONFIRM** button.

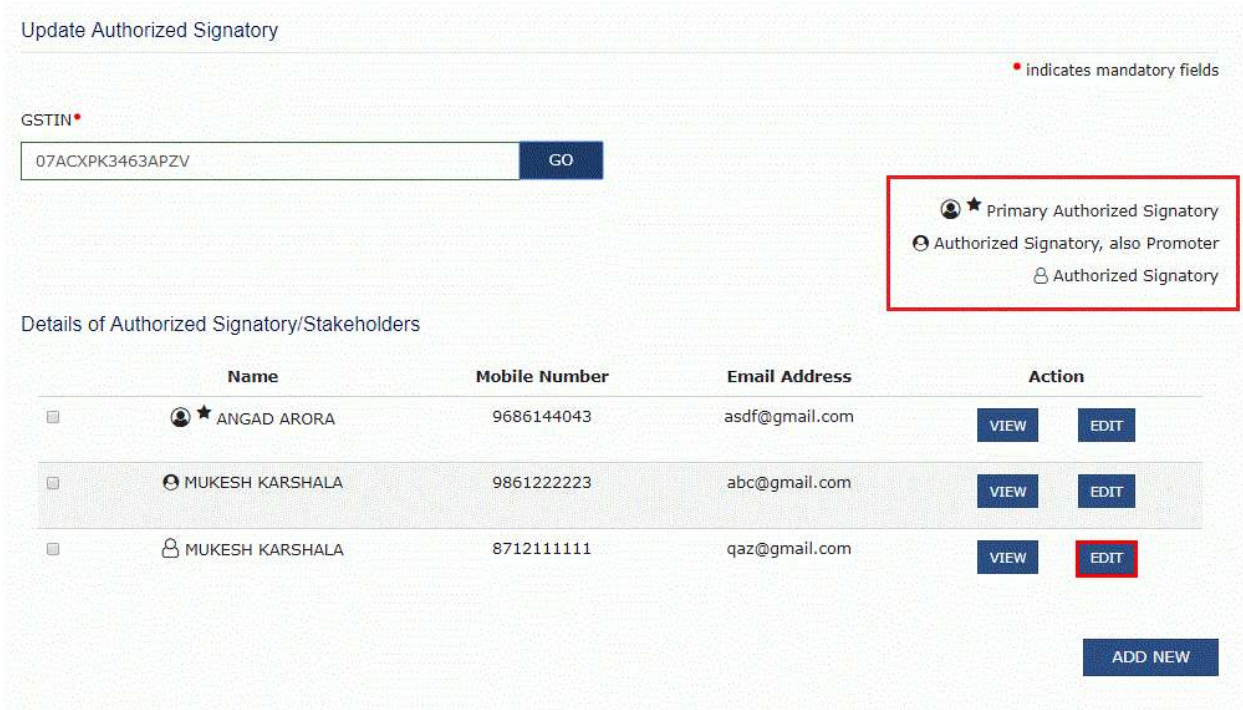


A confirmation message is displayed that Authorized Signatory has been updated successfully.

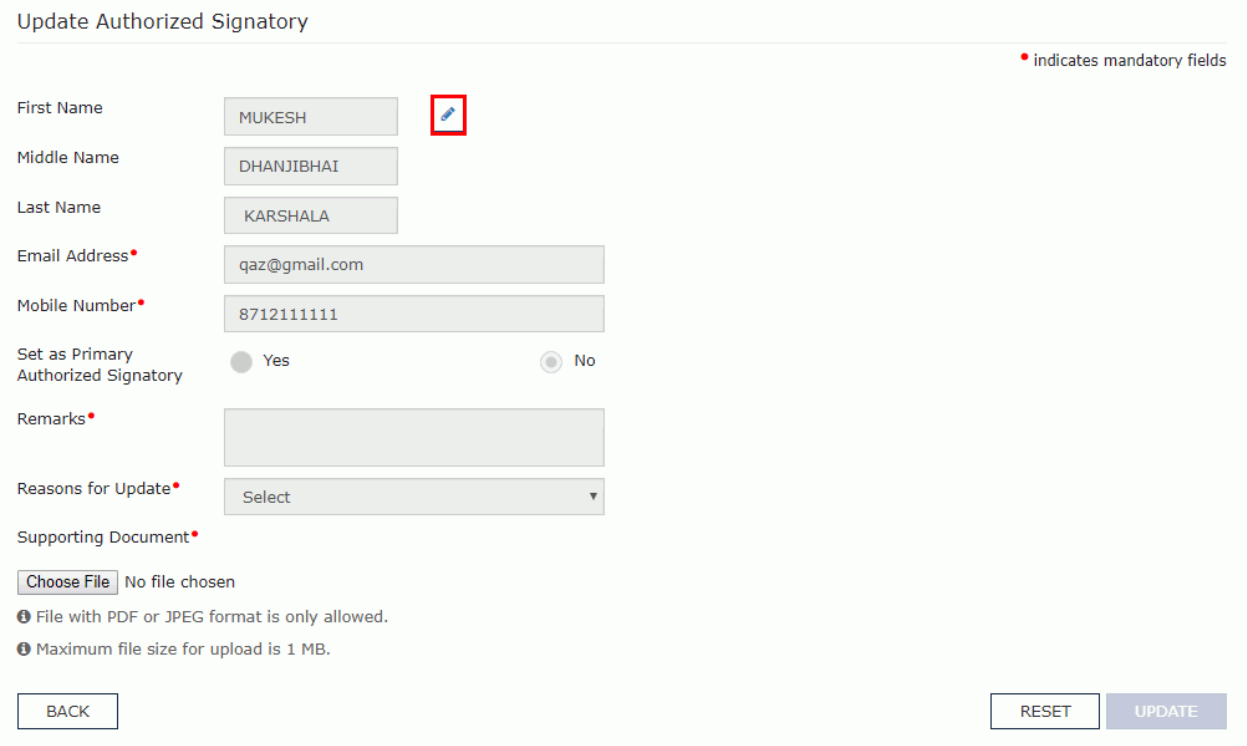


<u>Update Details of Authorized Signatory:</u>

9. Click the **EDIT** button next to the **Authorized Signatory**. You can refer the legend given at top right of the page.



10. The details of the Authorized Signatory are displayed. Click the **EDIT** icon to update the email address/ mobile number of Authorized Signatory.

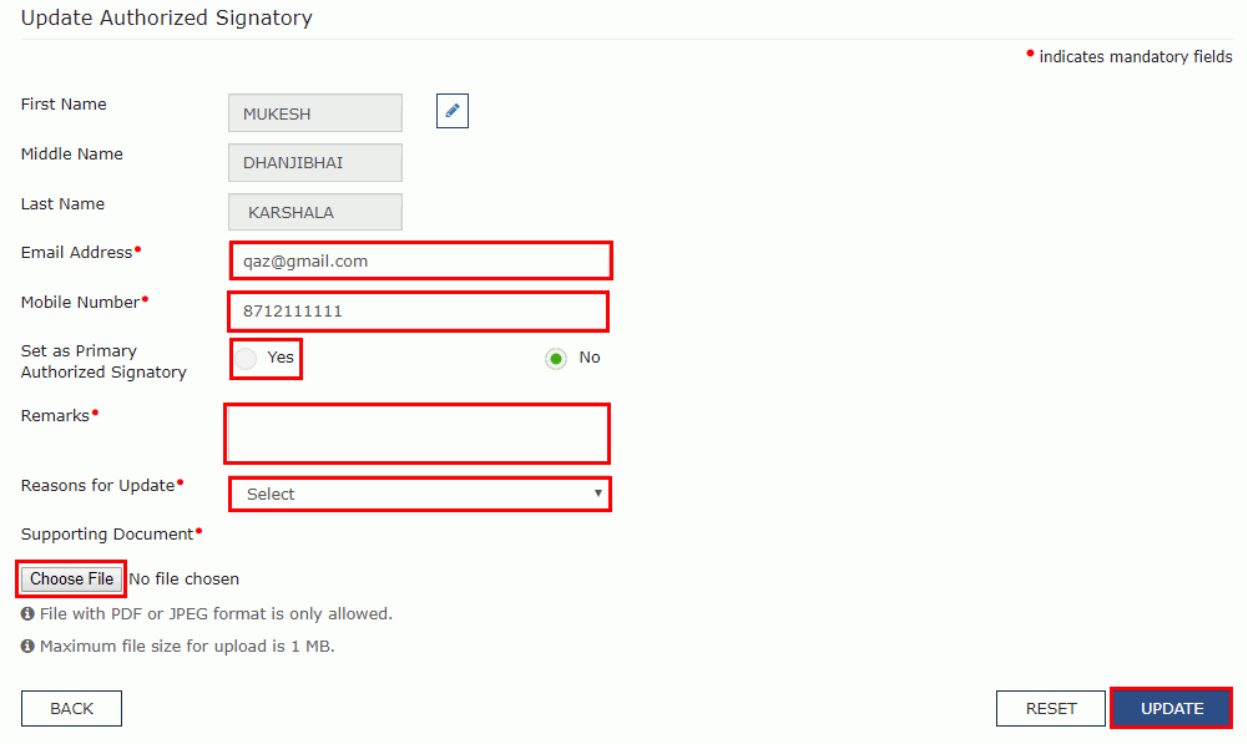


In case you want to assign the Authorized Signatory as primary Authorized Signatory, select the **Set as Primary Authorized Signatory** as **Yes**.

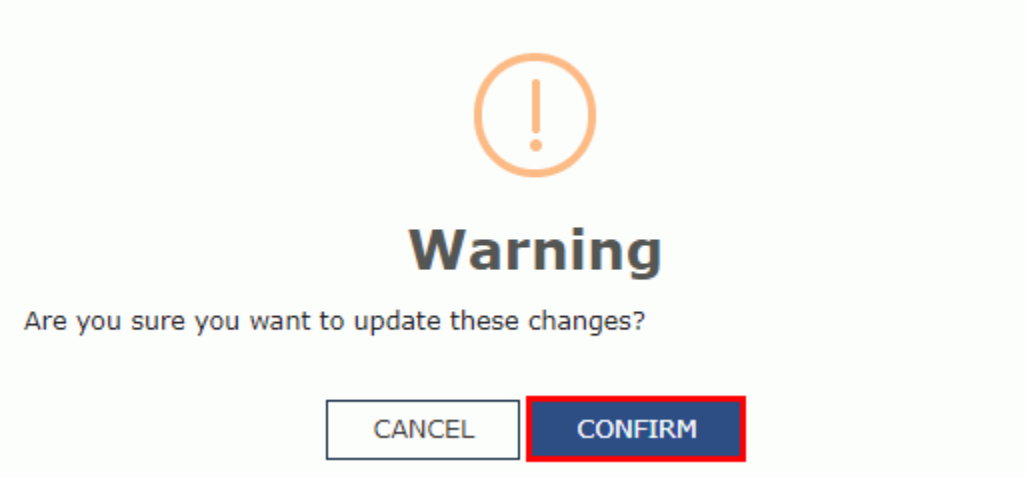
11. In the **Email Address** field, enter the updated email address.
12. In the **Mobile Number** field, enter the updated mobile number.
13. In the **Remarks** field, enter the remarks.
14. In the **Reasons for Update** field, enter the reasons for updating the details of Authorized Signatory.
15. Select **Choose File** button to upload the supporting document.

You can upload PDF or JPEG file size with maximum upload limit as 1 MB.

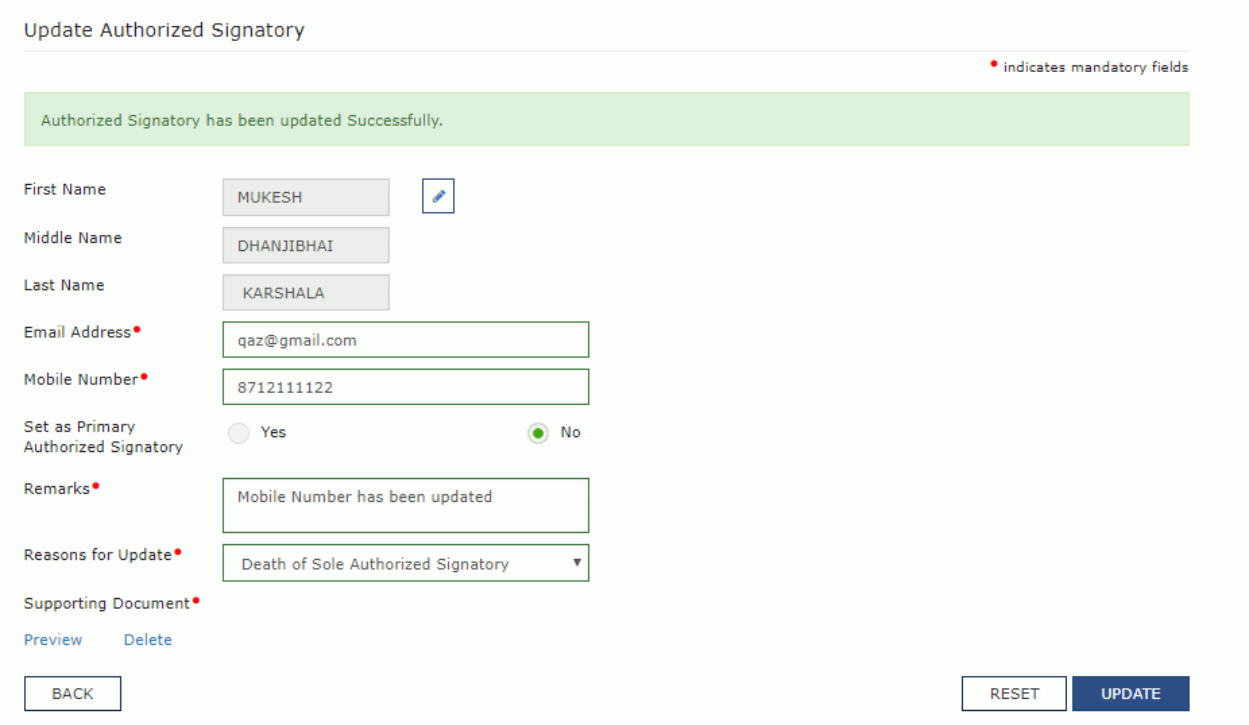
16. Click the **UPDATE** button.



17. Click the **CONFIRM** button.



A confirmation message is displayed that Authorized Signatory has been updated successfully.



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:

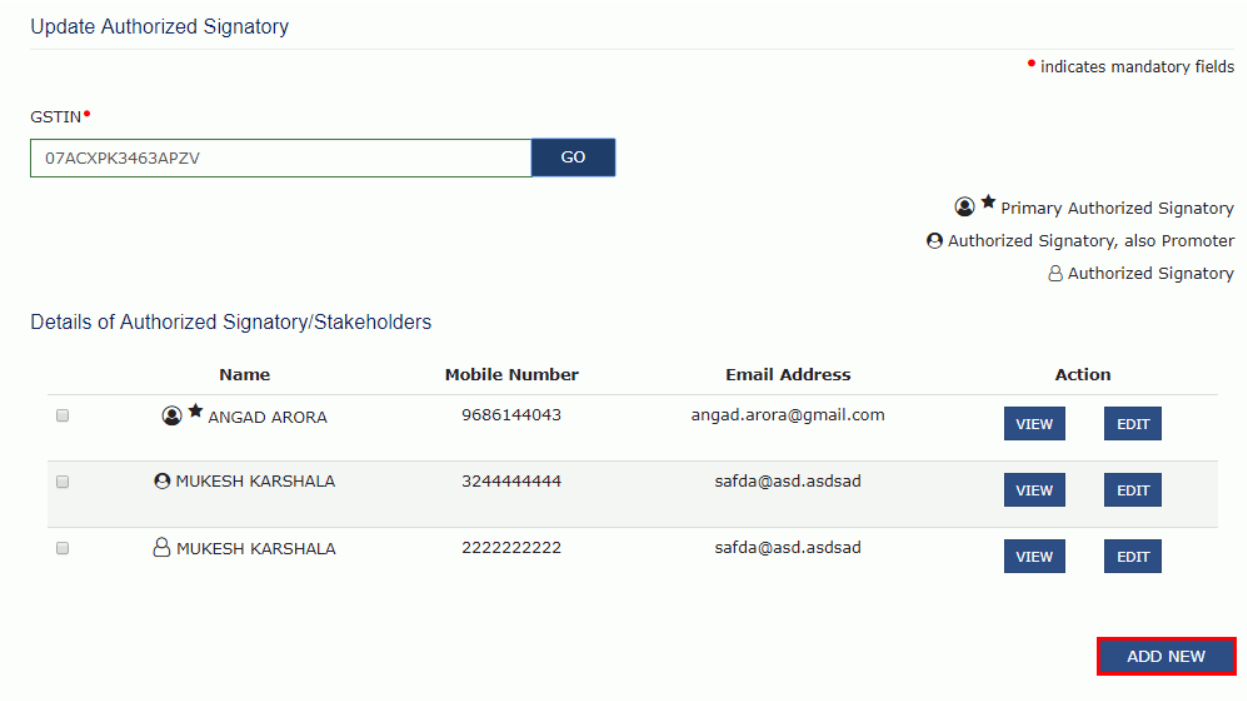
1. Access the GST Portal for Tax Official. The GST Home page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Tax Official's Dashboard is displayed. Click on the **Services** > **Taxpayer Account** > **Update Authorized Signatory** link.

4. The **Update Authorized Signatory** page is displayed. In the **GSTIN** field, enter the GSTIN of the taxpayer.
5. Click the **GO** button.

6. The list of all **Authorized Signatories/ Stakeholders** is displayed.

Note: You can click the **VIEW** and **EDIT** button to view or edit the details of **Authorized Signatories/ Stakeholders.**

7. Click the **ADD NEW** button to add the details of Authorized Signatory.



Note: The details of Authorized Signatory added will be the primary Authorized Signatory.

8. In the Personal Information section, enter the personal details of the authorized signatory like name, date of birth, mobile number, email address and gender.

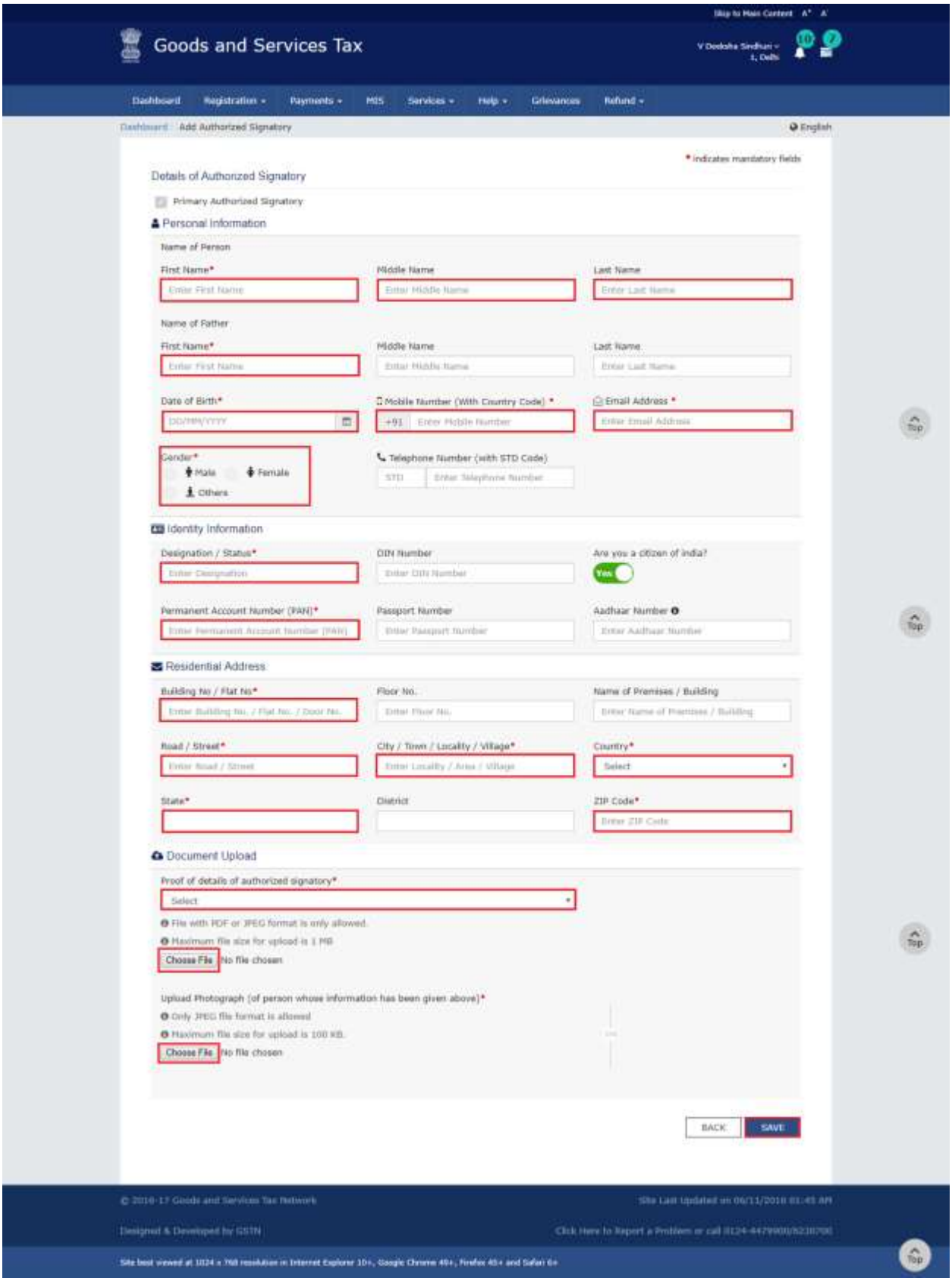
9. In the Identity Information section, enter the official information of the stakeholder.

10. In the **Residential Address** section, enter the address details of the authorized signatory. Based on the State selected, select the district and enter the corresponding pin code

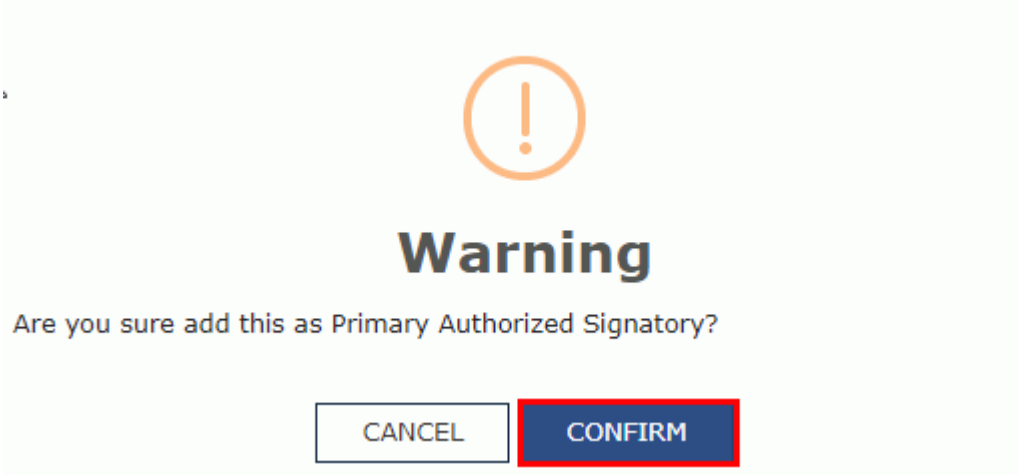
11. In the **Document Upload** section, click the Choose file button. Navigate and select the Proof of Appointment and photograph of the authorized signatory.

Note:

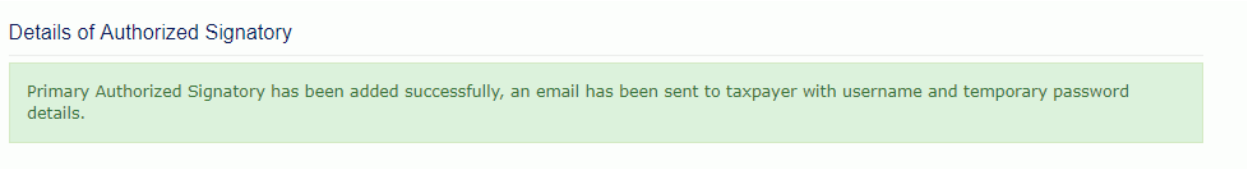
- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB for Proof of appointment of the primary Authorized Signatory and 100 KB as photograph of the primary authorized signatory.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund
Dashboard Add Authorized Signatory
English
* indicates mandatory fields
Details of Authorized Signatory
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)
Identity Information
Designation / Status*
DIN Number
Are you a citizen of india?
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*
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
Choose File
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.
Choose File
No file chosen
BACK
SAVE

12. Click the **CONFIRM** button.

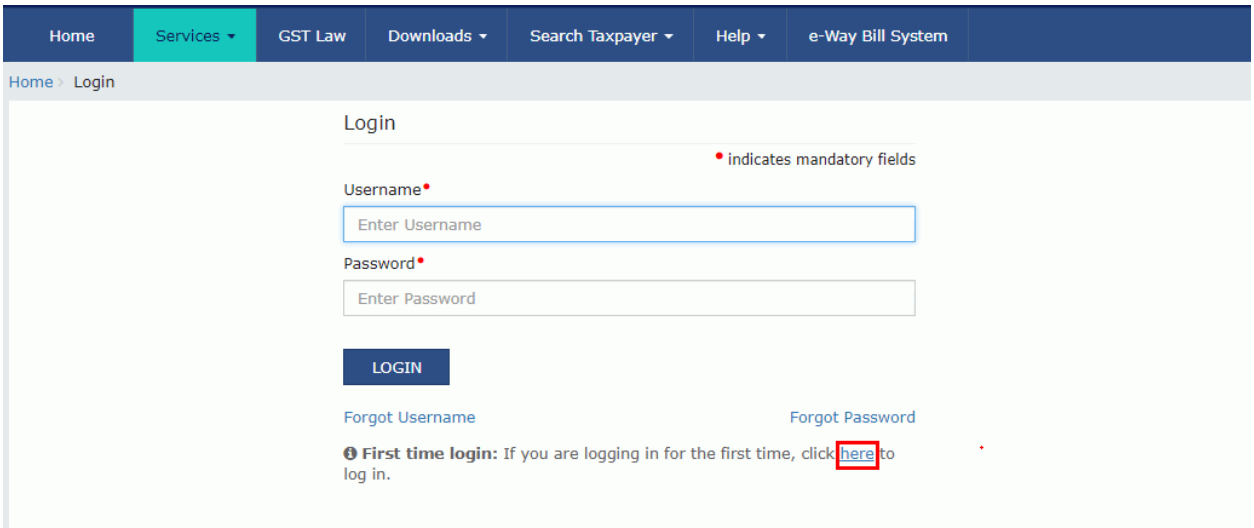


A confirmation message is displayed that Primary Authorized Signatory has been added successfully.



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.



• 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.

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:

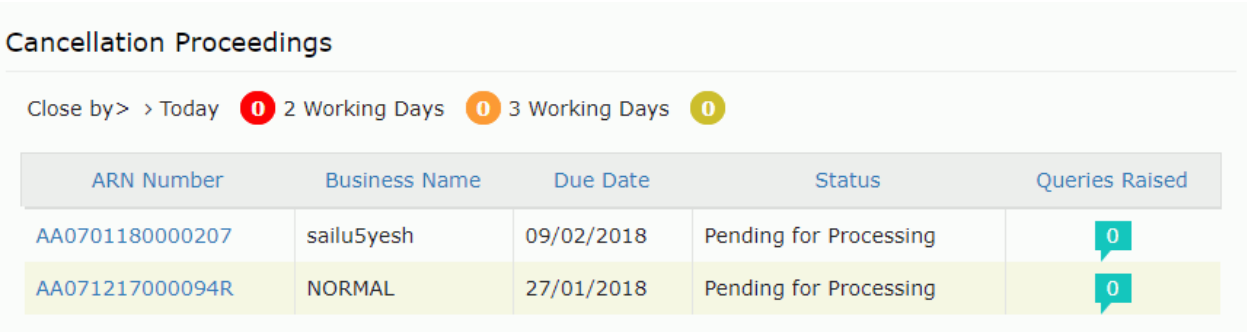
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal. The Tax Official's Dashboard is displayed.
3. Click the **Registration** tab. This tab shows all the different type of applications pending with tax official for processing.
4. Click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

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

Note:

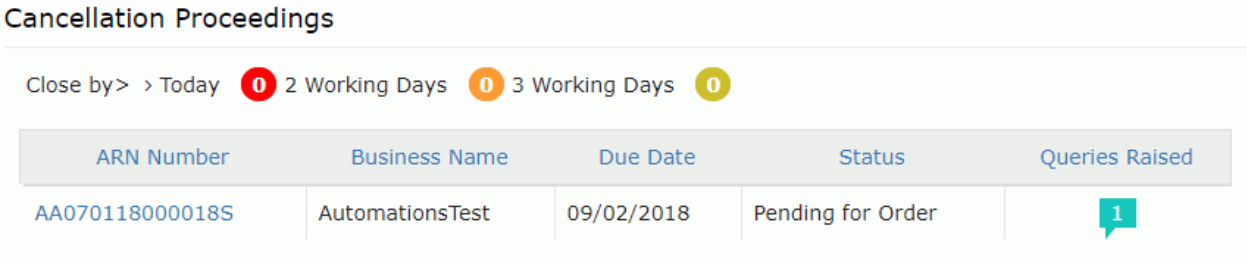
- The ARNs are arranged in the descending order of the Due Date. The application submitted first will be shown above in the list.

- 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.

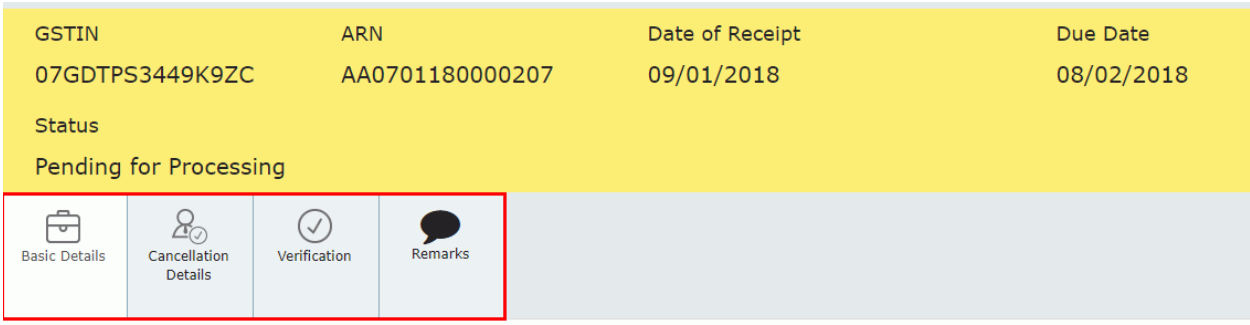


6. Notice, if the Application for Cancellation of Registration has come for first time for processing, or is it a resubmitted application:

- 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.



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.



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:

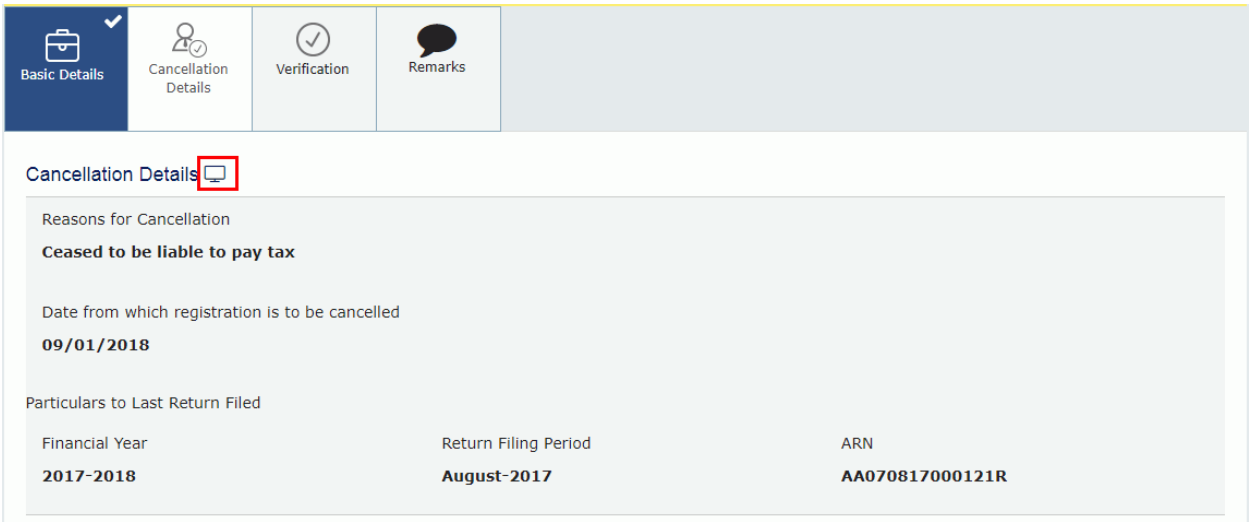
- Approve
- Reject

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

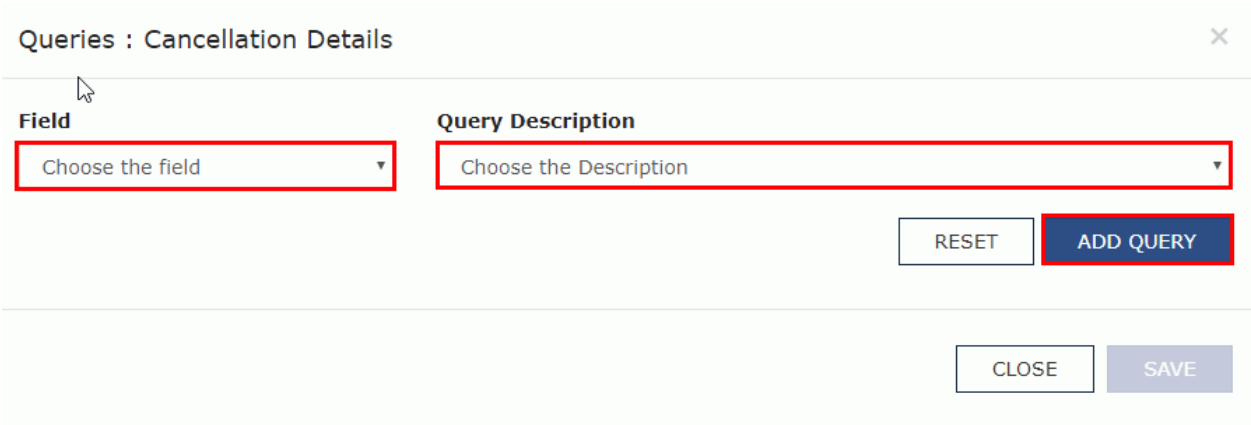
Generate SCN in case of first time receipt of the Cancellation of Registration Application

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.

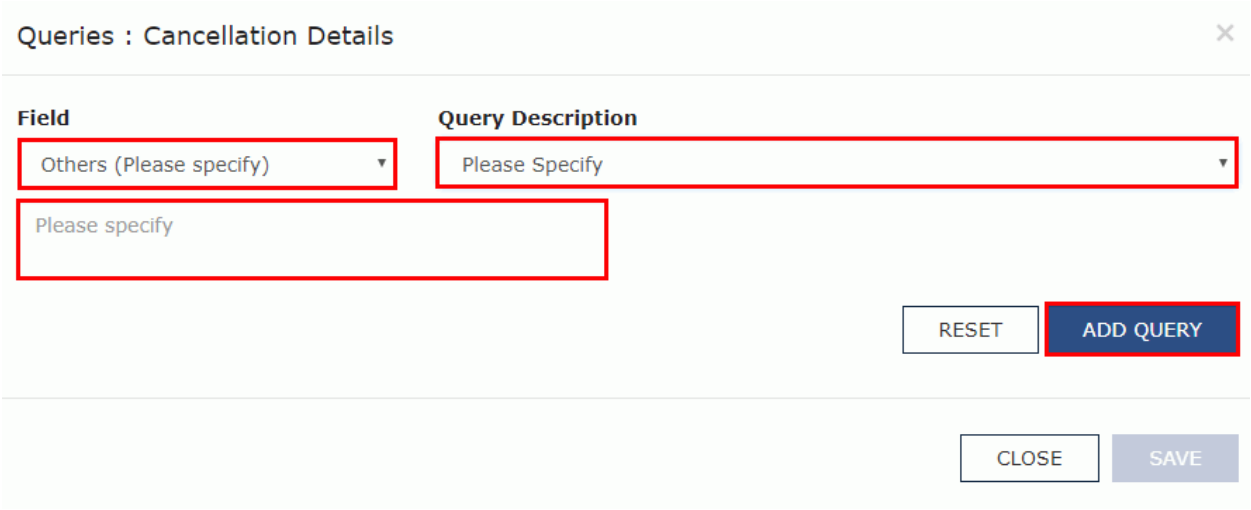
7. Review each section thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.



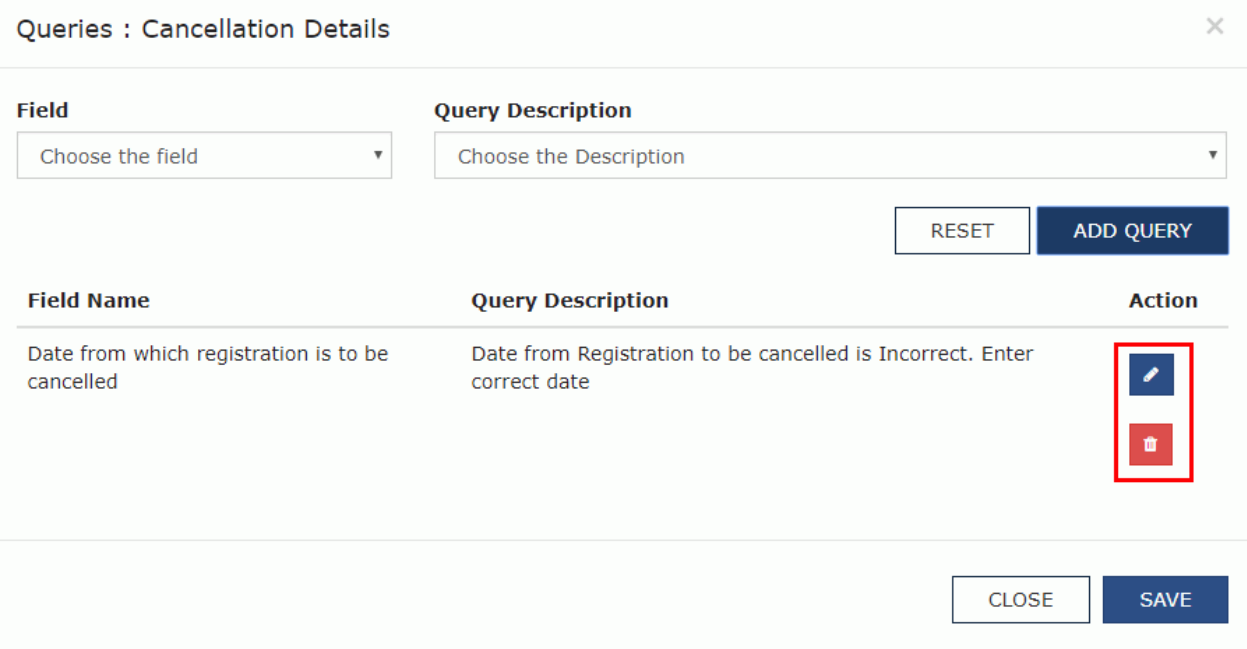
8. In the **Field** drop-down list, select the field for which you want to raise a query.
9. In the **Query Description** drop-down list, select the query to be raised.
10. Click the **ADD QUERY** button to add the queries in the table given below the fields.



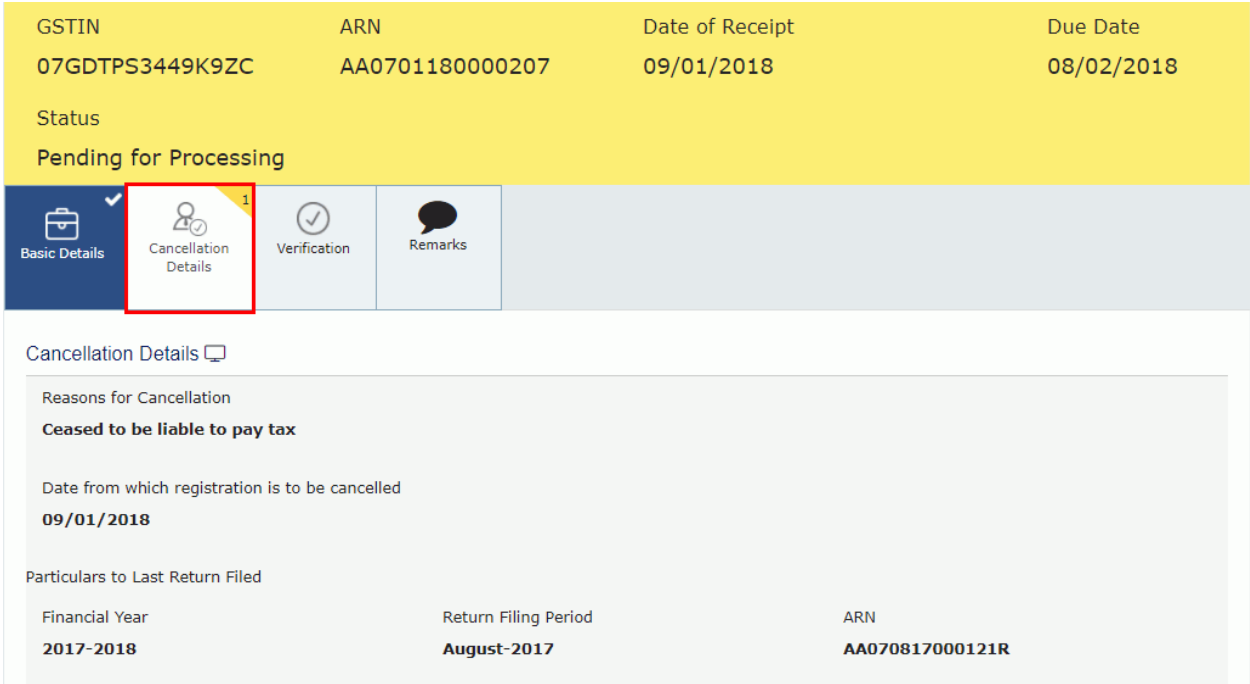
Query section of each page has an option of “Others”. You can select this option to add free text query in the page.



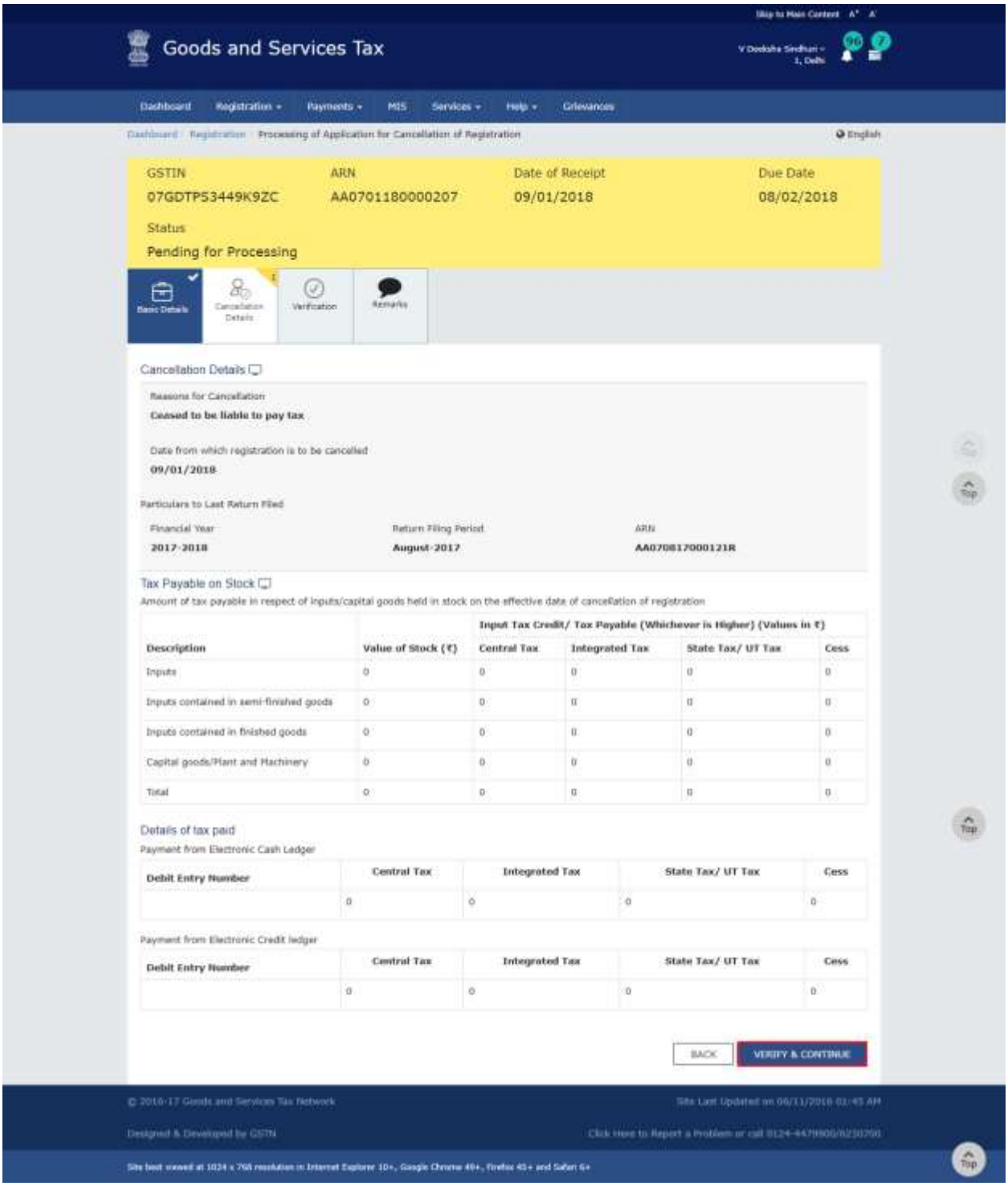
Note: You can click the **Delete** button to delete any raised query.
11. You can raise multiple queries, if required. Once done, click **SAVE**.



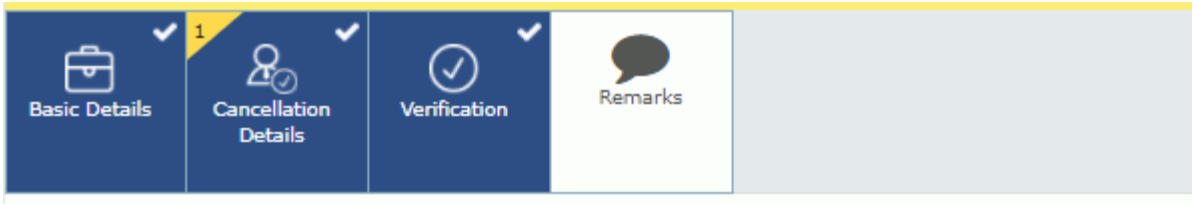
The section with queries gets highlighted as shown in the screenshot below.



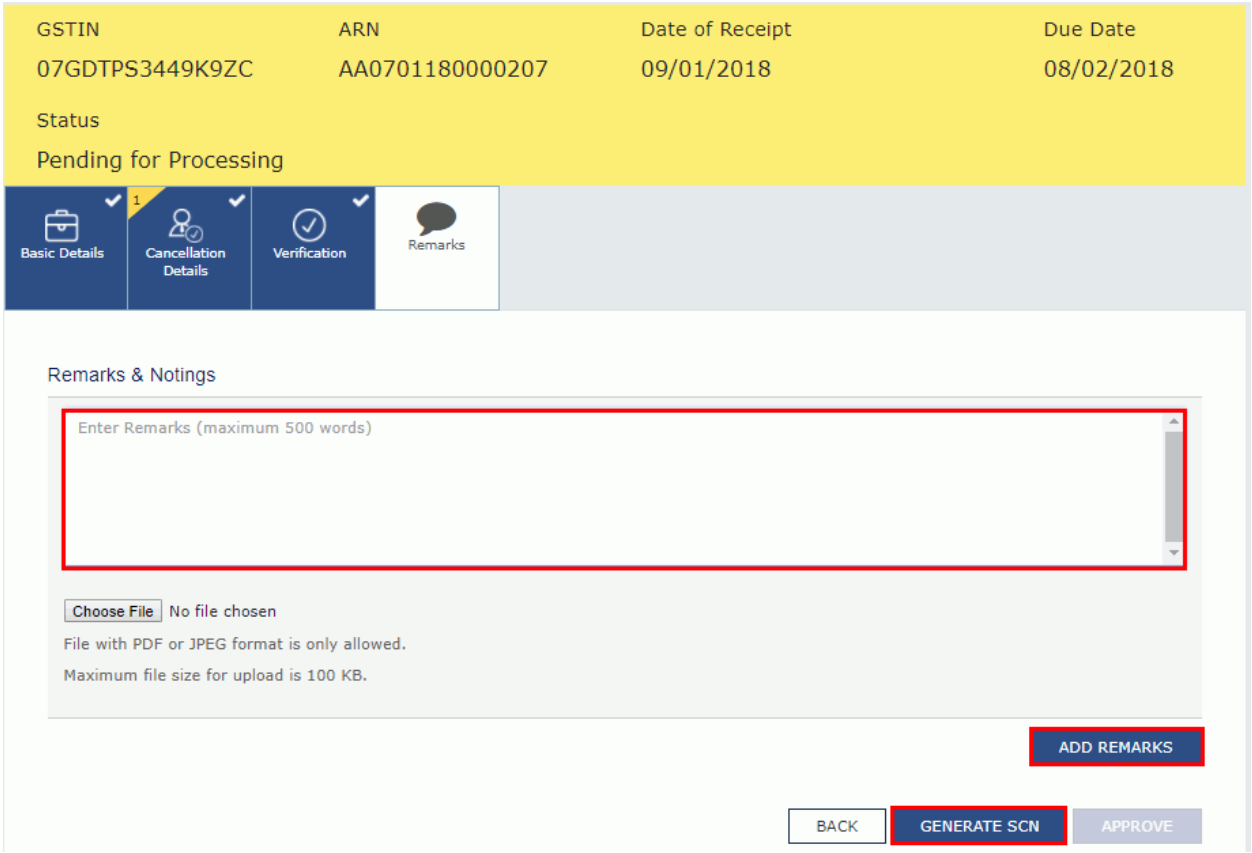
12. Verify each page of the application by visiting each tab. Click the **VERIFY & CONTINUE** button to move ahead and review other tabs.



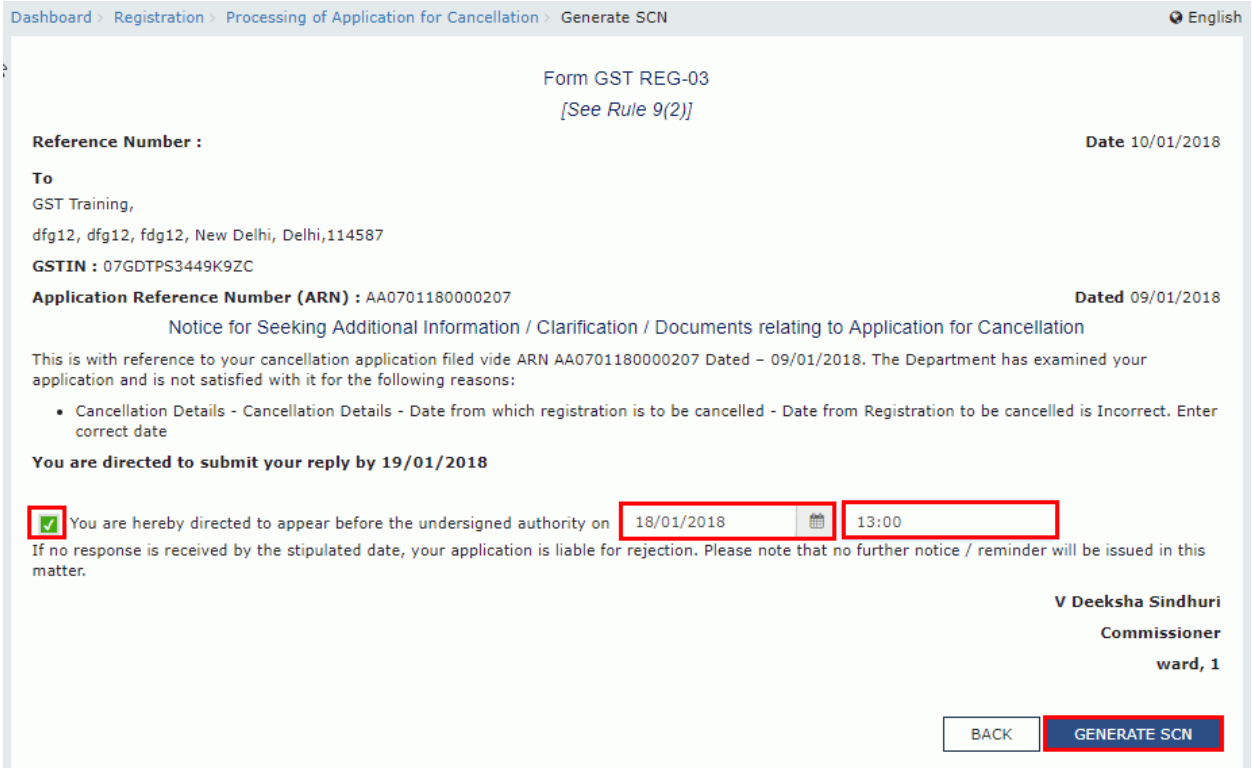
A check mark appearing on the tab indicates the page has been verified.



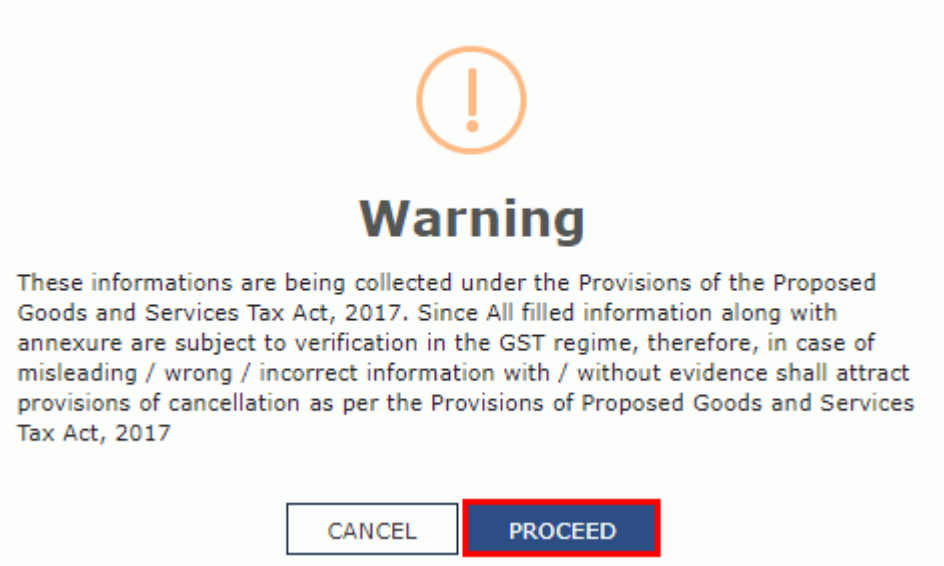
13. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.
14. Click the **GENERATE SCN** button.



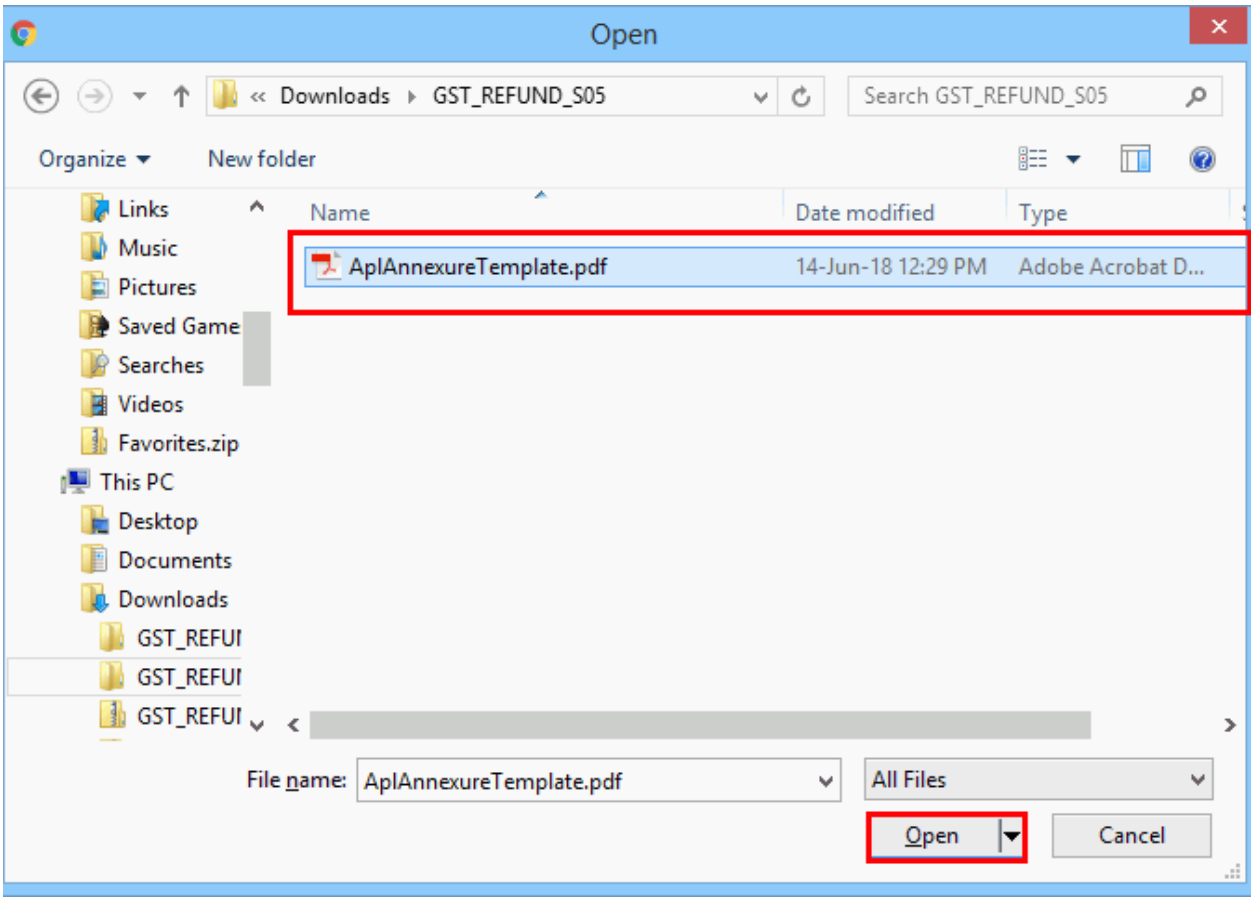
15. A Show Cause Notice for seeking clarifications is generated for the queries raised. Select the checkbox for declaration.
16. Select the date and time when you want to applicant to appear before the undersigned authority.
17. Click the **GENERATE SCN** button.



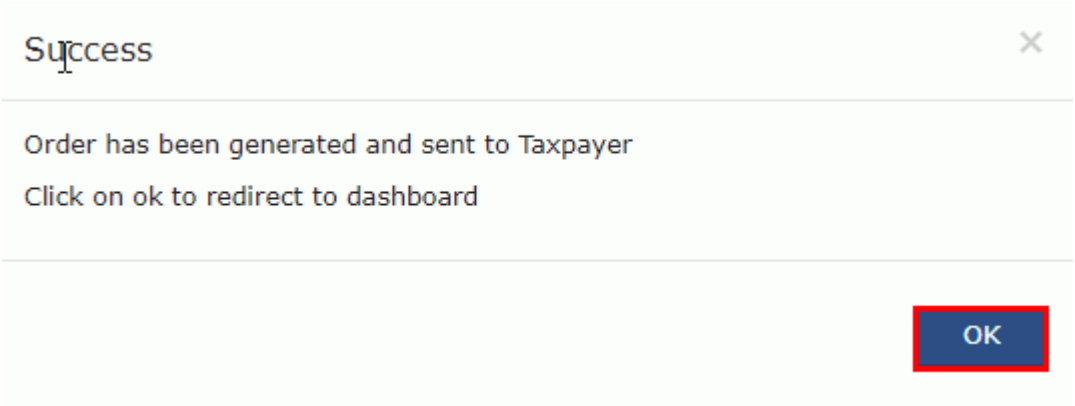
18. Click the **PROCEED** button.



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



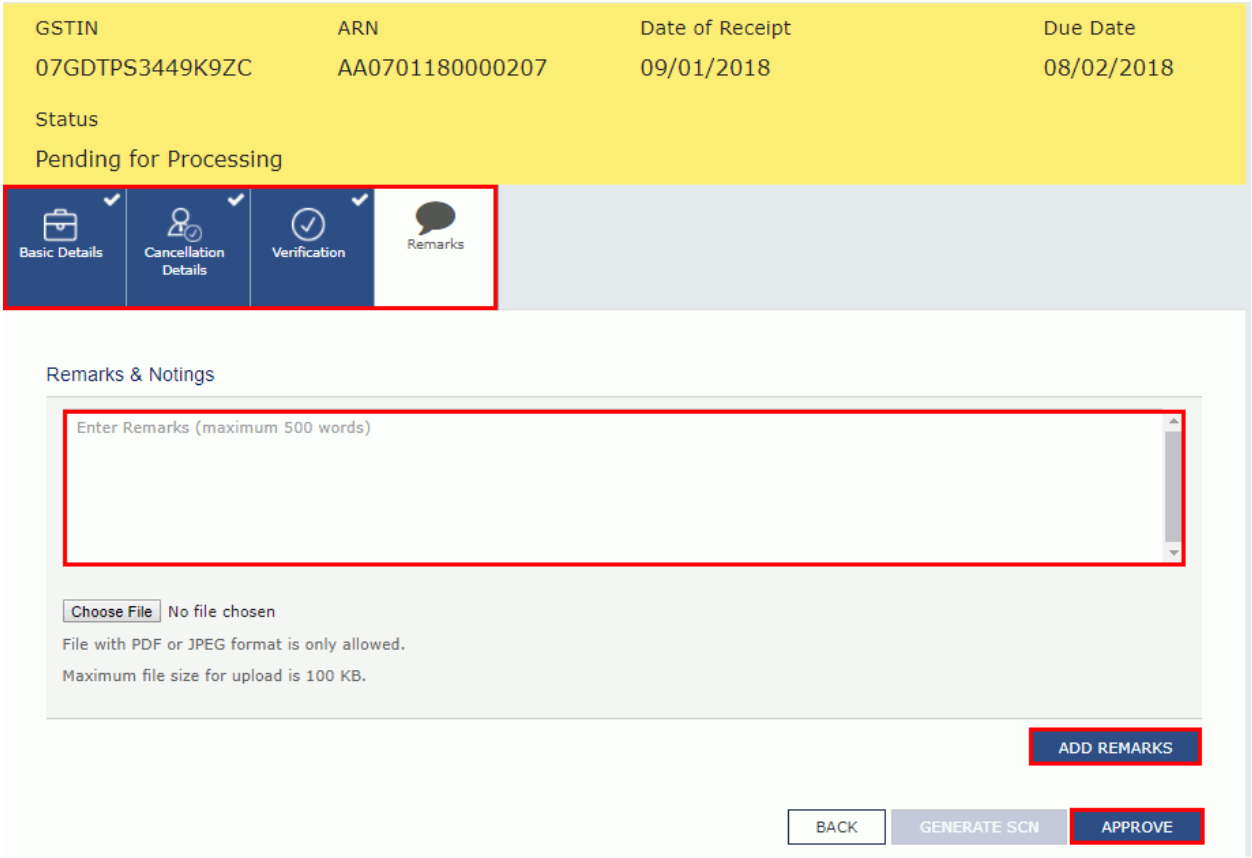
20. A success message will be displayed. Click the **OK** button.



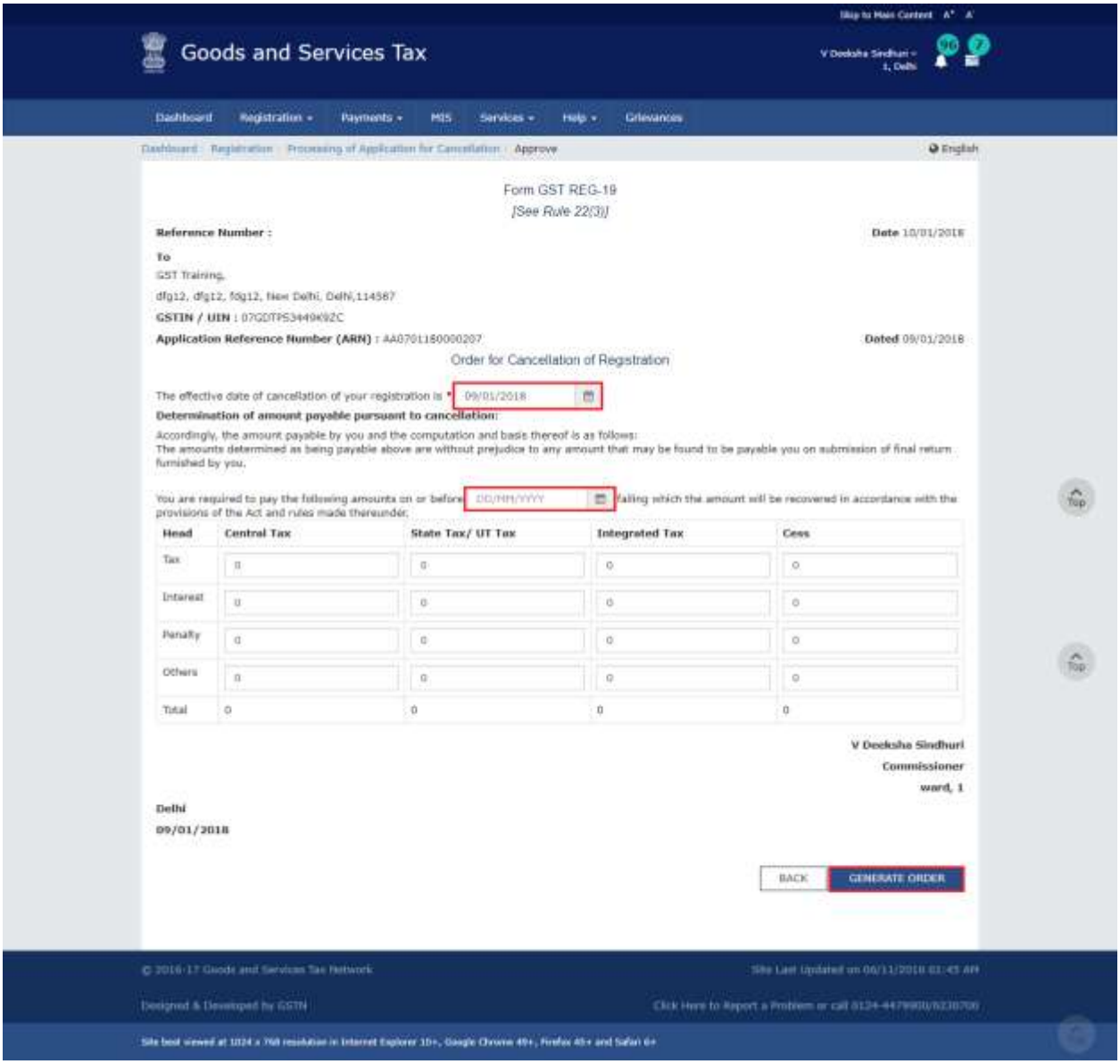
Note: The applicant will be given 7 working days' time to file reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official for processing, and the Tax Official will only be able to reject the application.

Approve Application for Cancellation of Registration in case of first time receipt of the Application

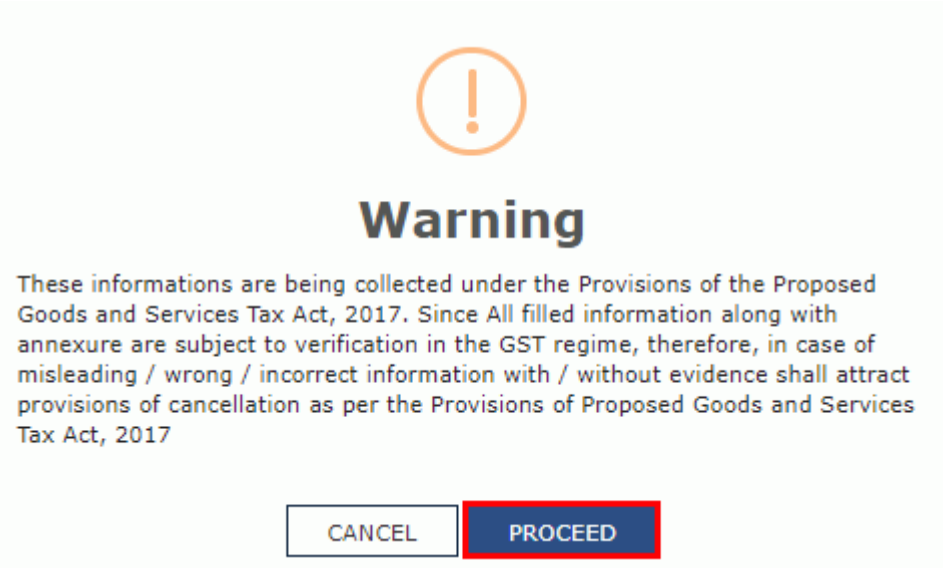
7. Review each section thoroughly. Click the **VERIFY & CONTINUE** button to move ahead and review the information given for Cancellation of Registration in other tabs.
8. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.
9. Click the **APPROVE** button.



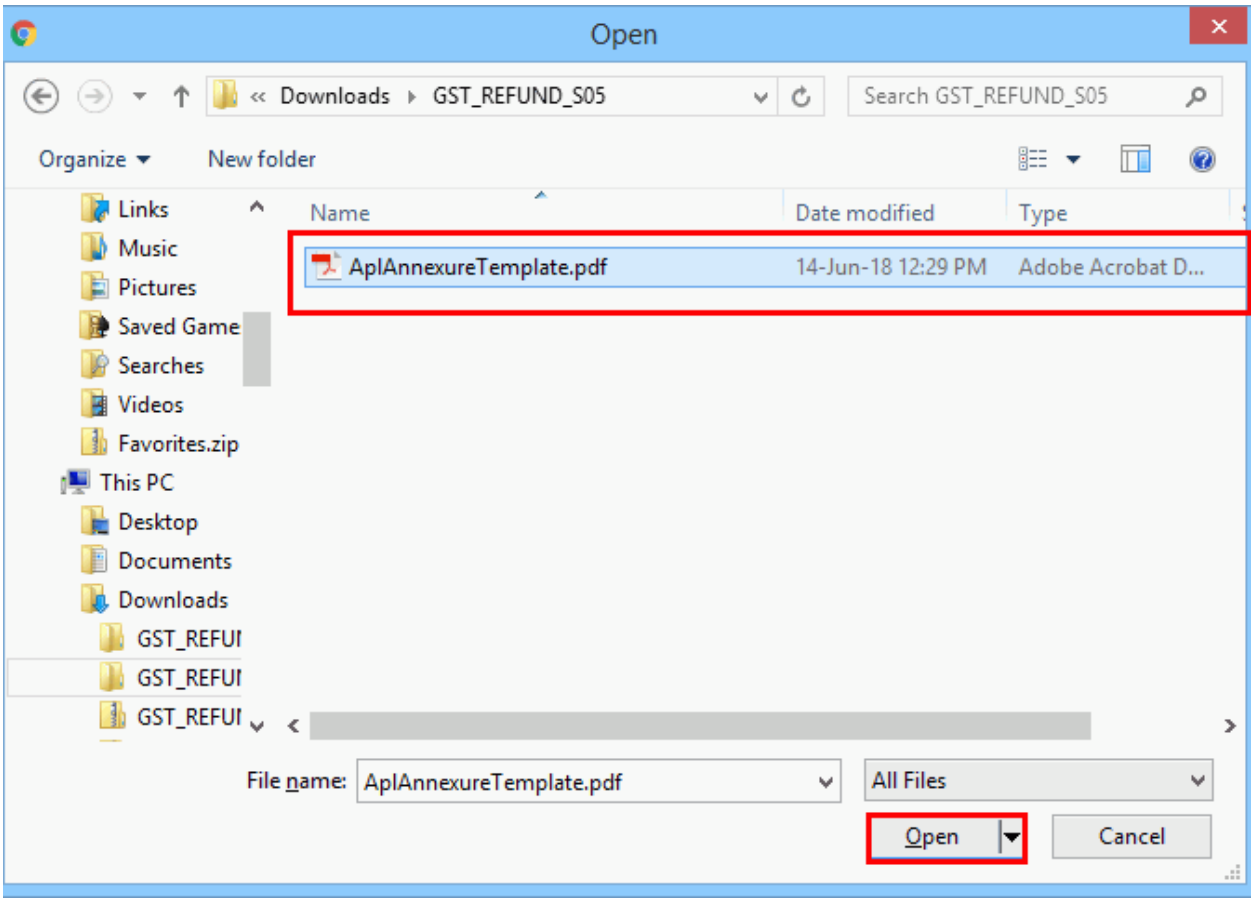
10. Select the effective date of cancellation of registration.
11. You can also input any amount already pending on taxpayer for payment. Please note that any amount entered will be only for informative purpose. No new demand can be issued through this order.
12. Click the **GENERATE ORDER** button.



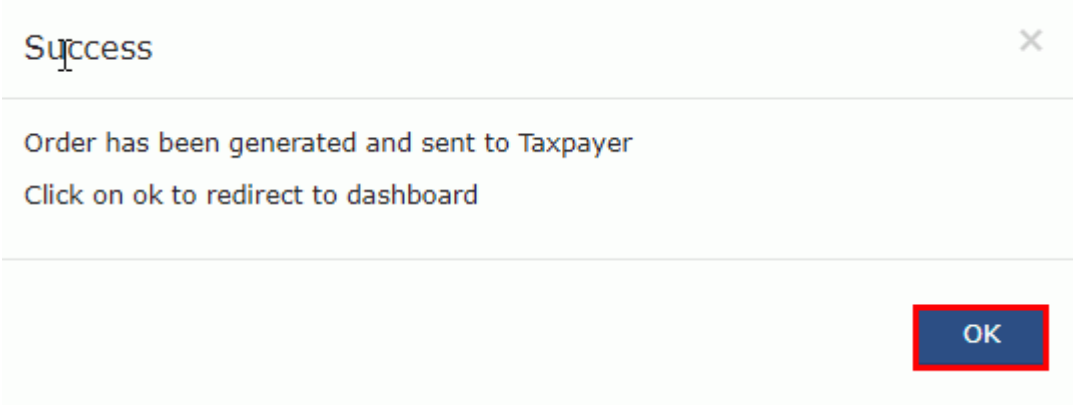
13. Click the **PROCEED** button.



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



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



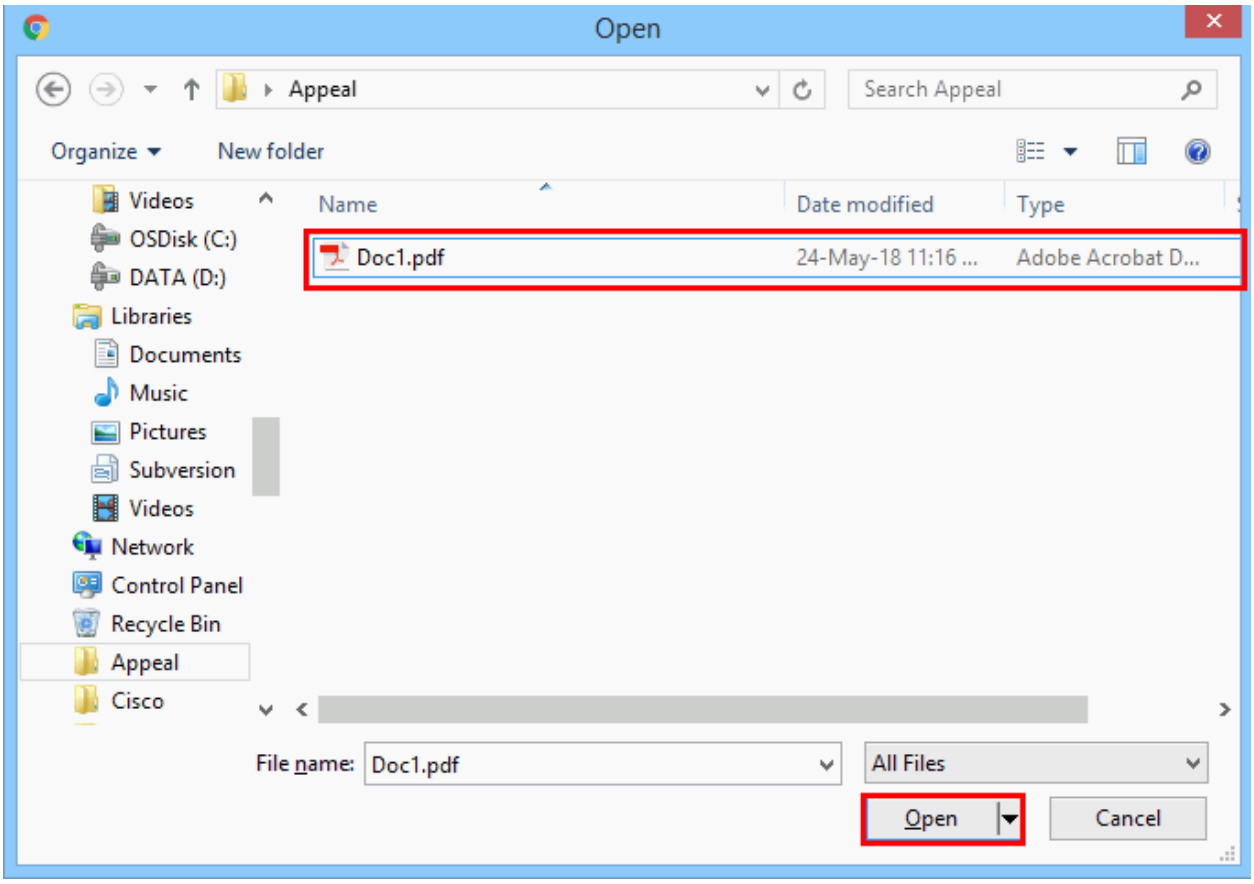
Note:

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.

Skip to Main Content A+ A-

Goods and Services Tax

Login

Dashboard | Registration | Payments | MIS | Services | Help | Grievances

Dashboard > Registration > Processing of Application for Cancellation of Registration

English

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

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

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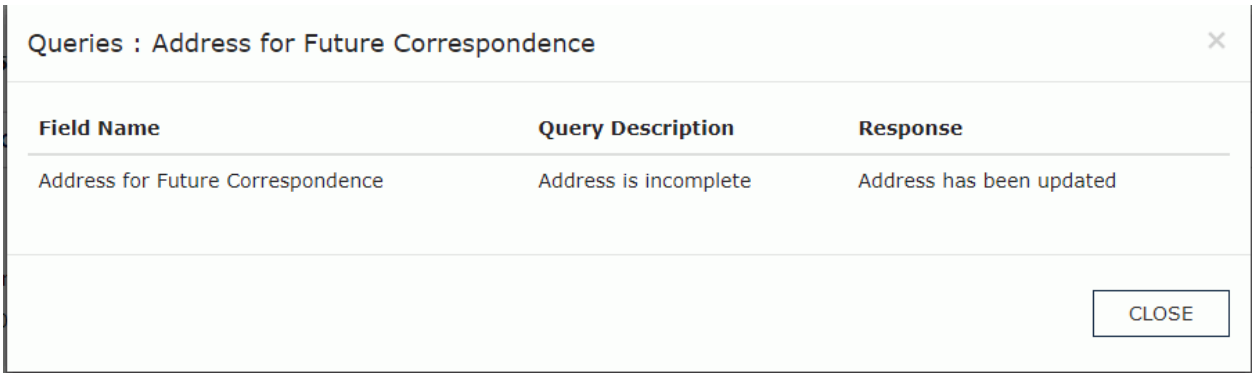
Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

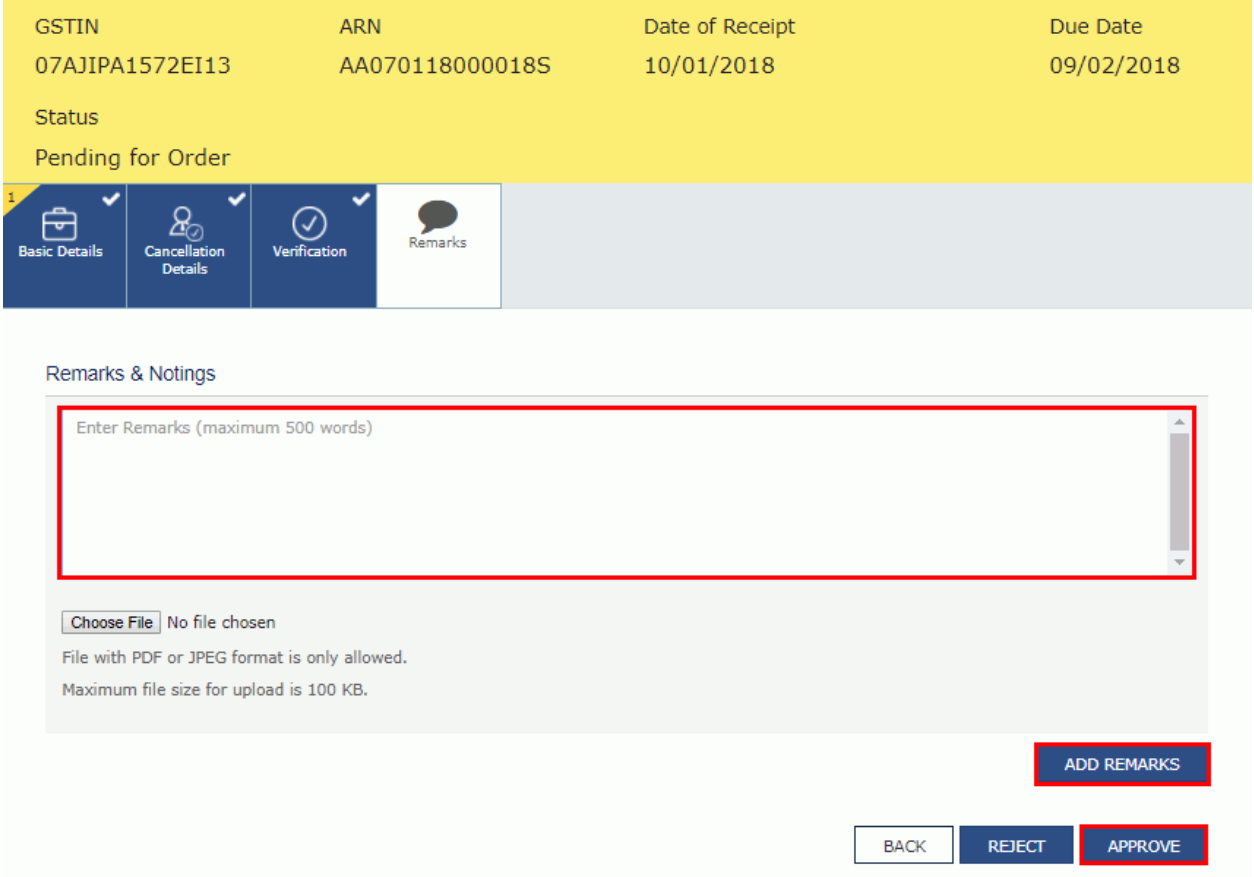
Top



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.

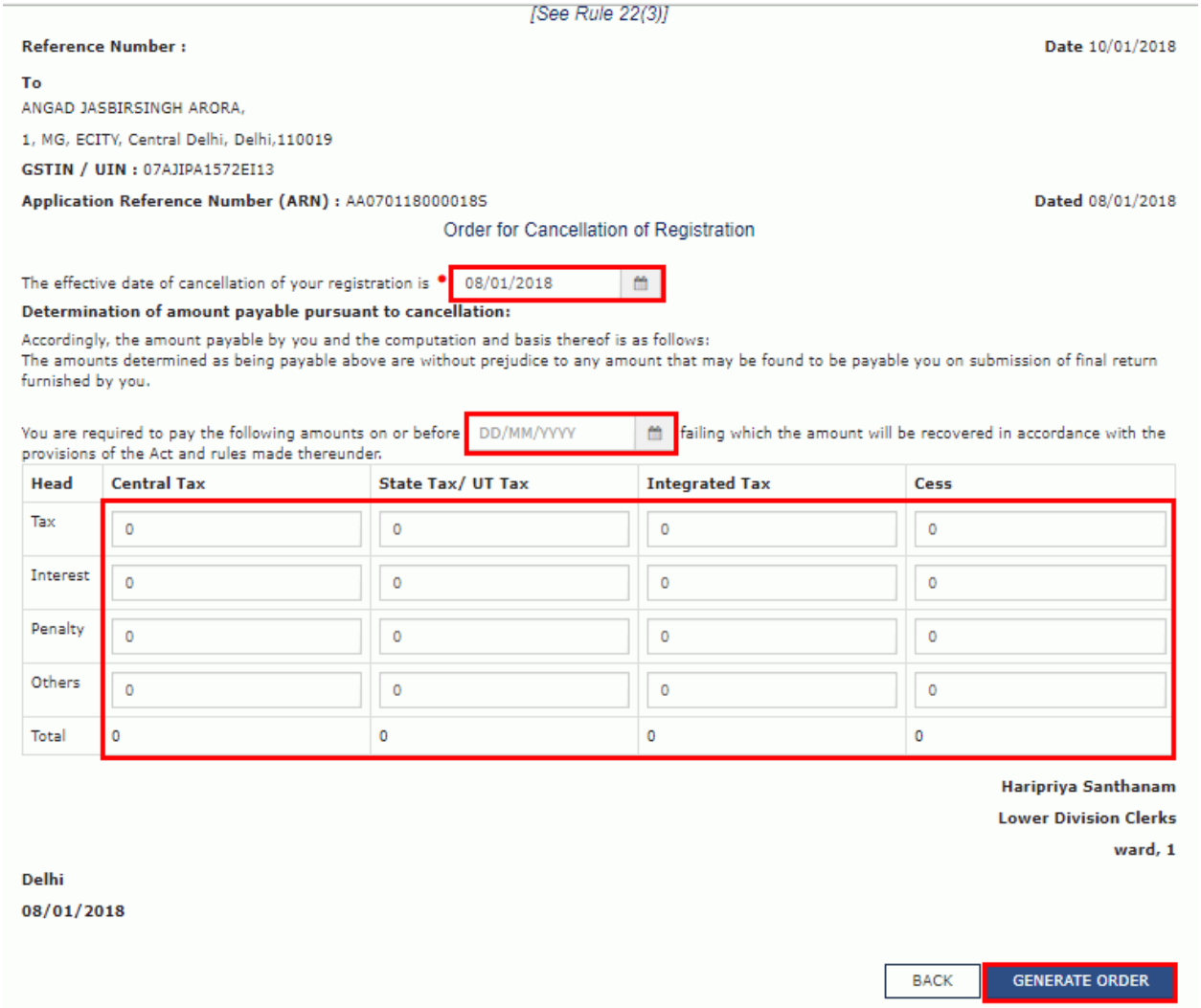
10. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

10. Click the **APPROVE** button.



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 : **Date** 10/01/2018

To
ANGAD JASBIRSINGH ARORA,
1, MG, ECITY, Central Delhi, Delhi,110019
GSTIN / UIN : 07AJIPA1572EI13
Application Reference Number (ARN) : AA070118000018S **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.

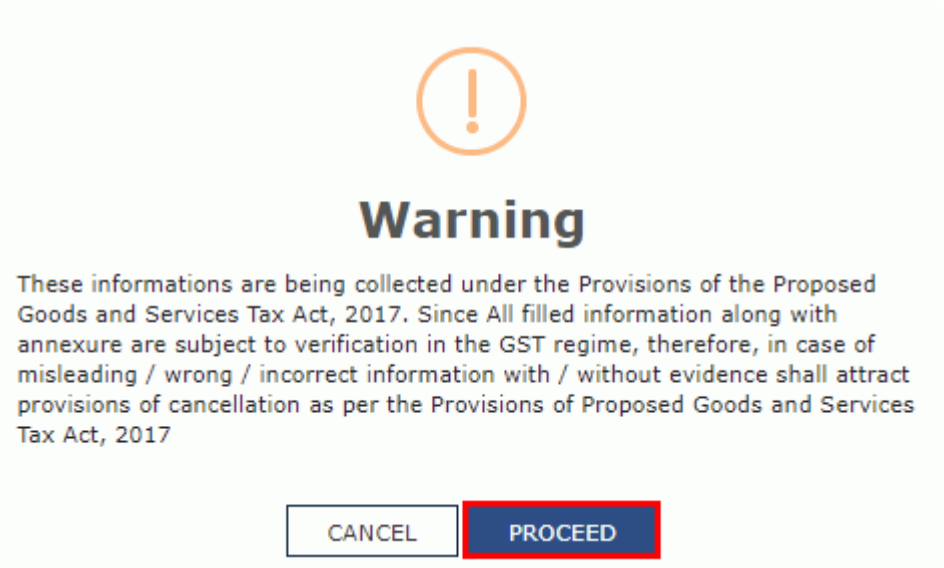
Head	Central Tax	State Tax/ UT Tax	Integrated Tax	Cess
Tax	0	0	0	0
Interest	0	0	0	0
Penalty	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

Haripriya Santhanam
Lower Division Clerks
ward, 1

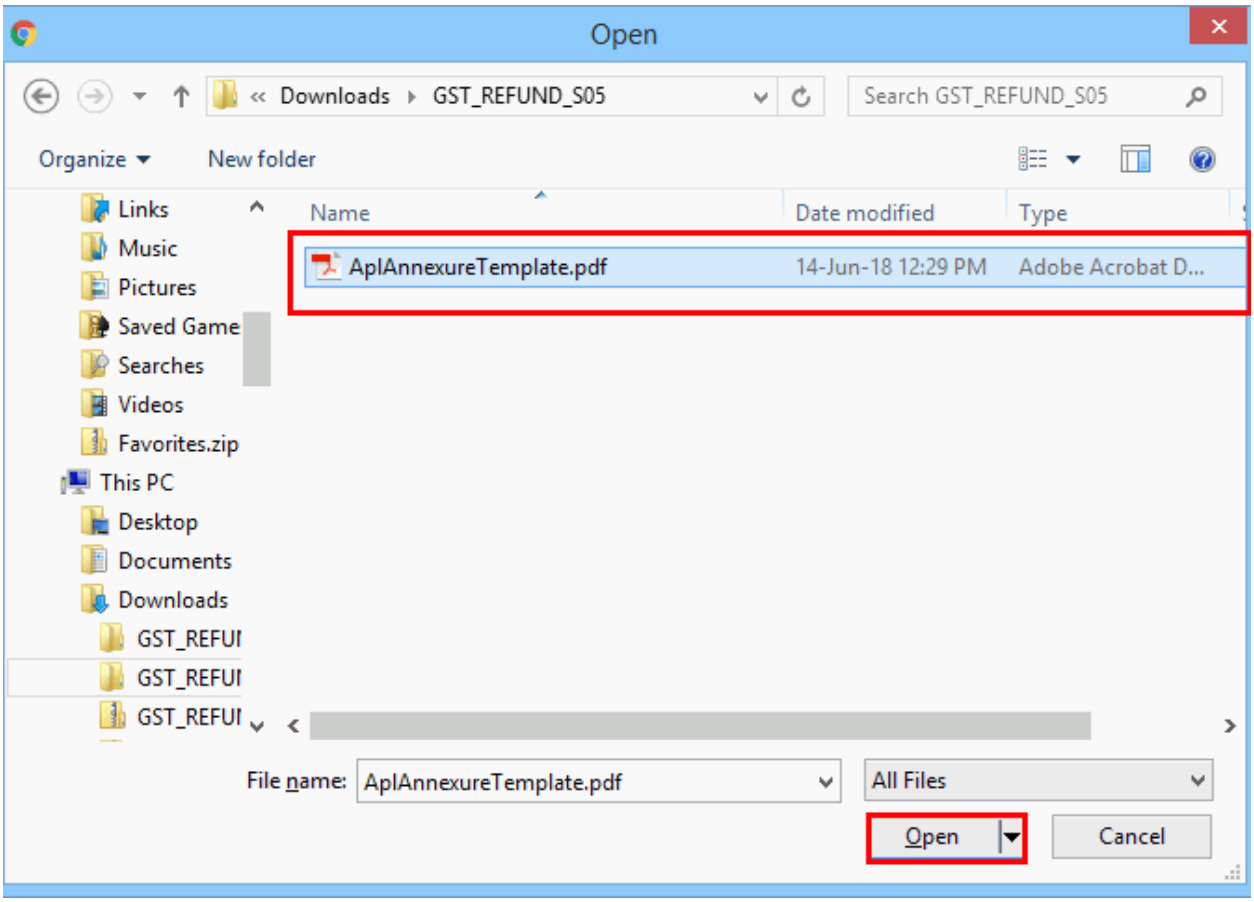
Delhi
08/01/2018

BACK GENERATE ORDER

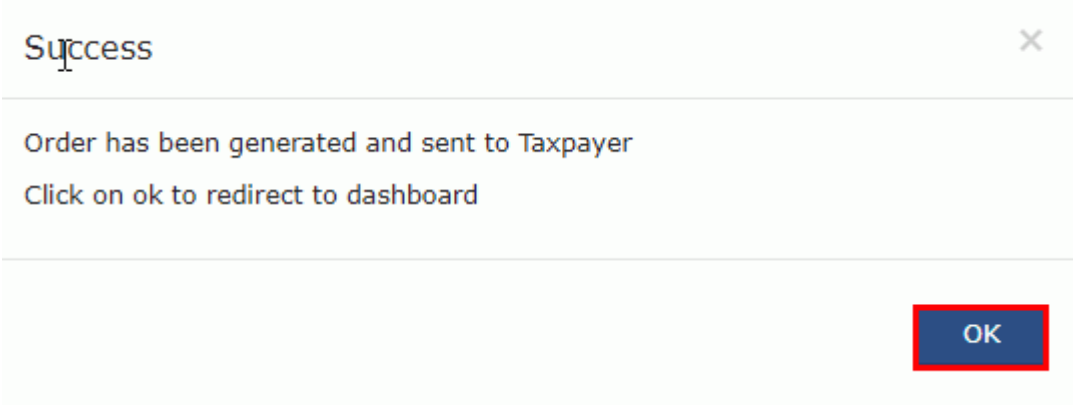
13. Click the **PROCEED** button.



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



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



Note:

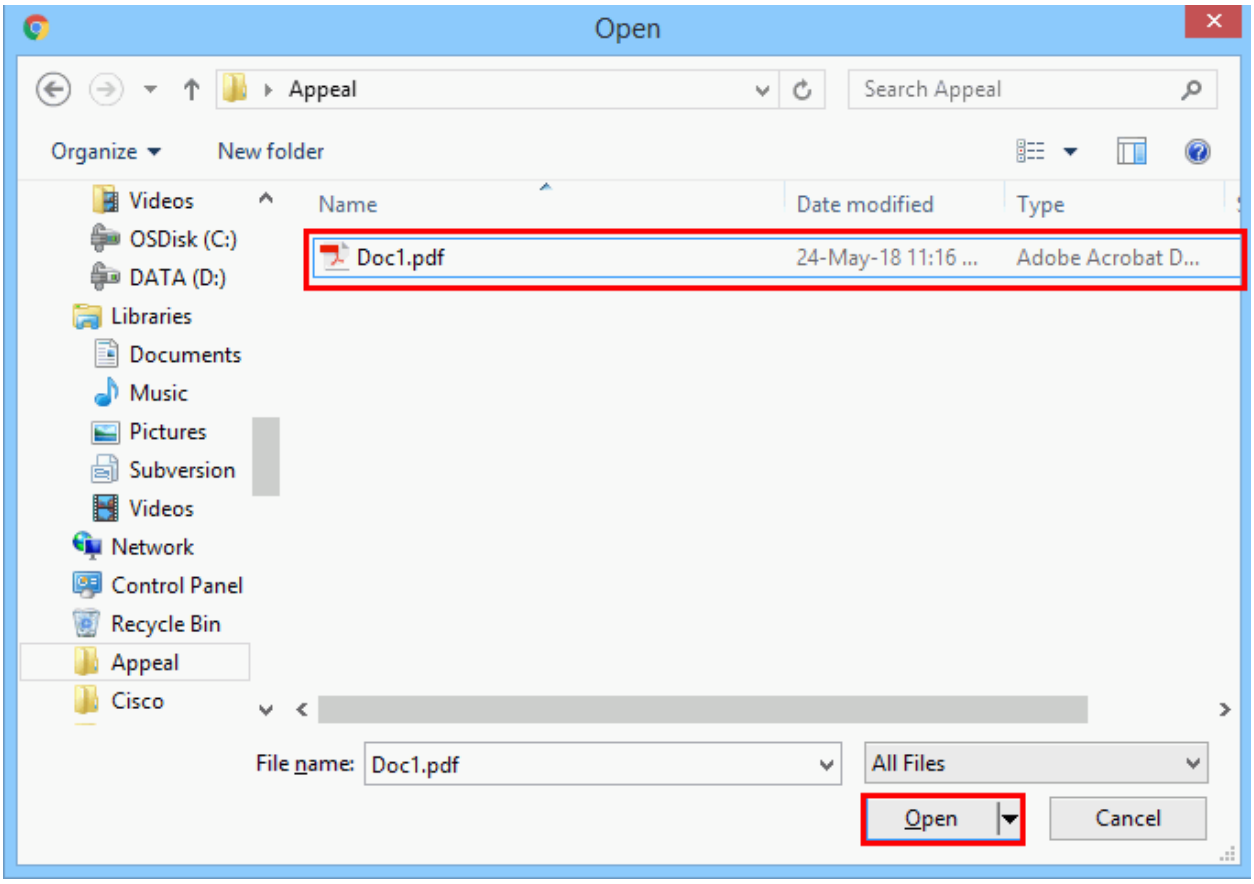
1. On approval, work-item will get closed. The applicant will be communicated about approval through SMS and Email.
2. Consequent to the approval of the Cancellation of Registration application, the taxpayer's GSTIN status will be changed to "Cancelled".
3. Taxpayer will be able to access the GST portal 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.

Skip to Main Content A+ A-

Goods and Services Tax

Login

Dashboard | Registration | Payments | MIS | Services | Help | Grievances

Dashboard > Registration > Processing of Application for Cancellation of Registration

English

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

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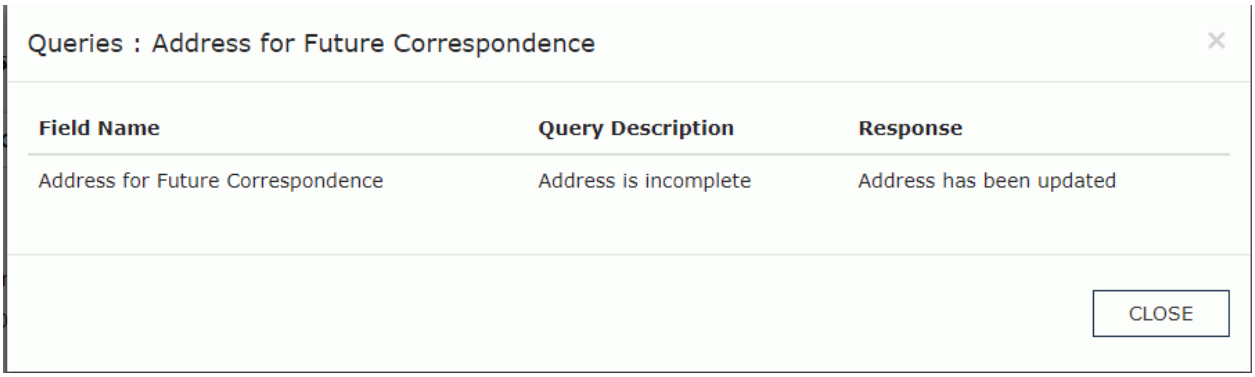
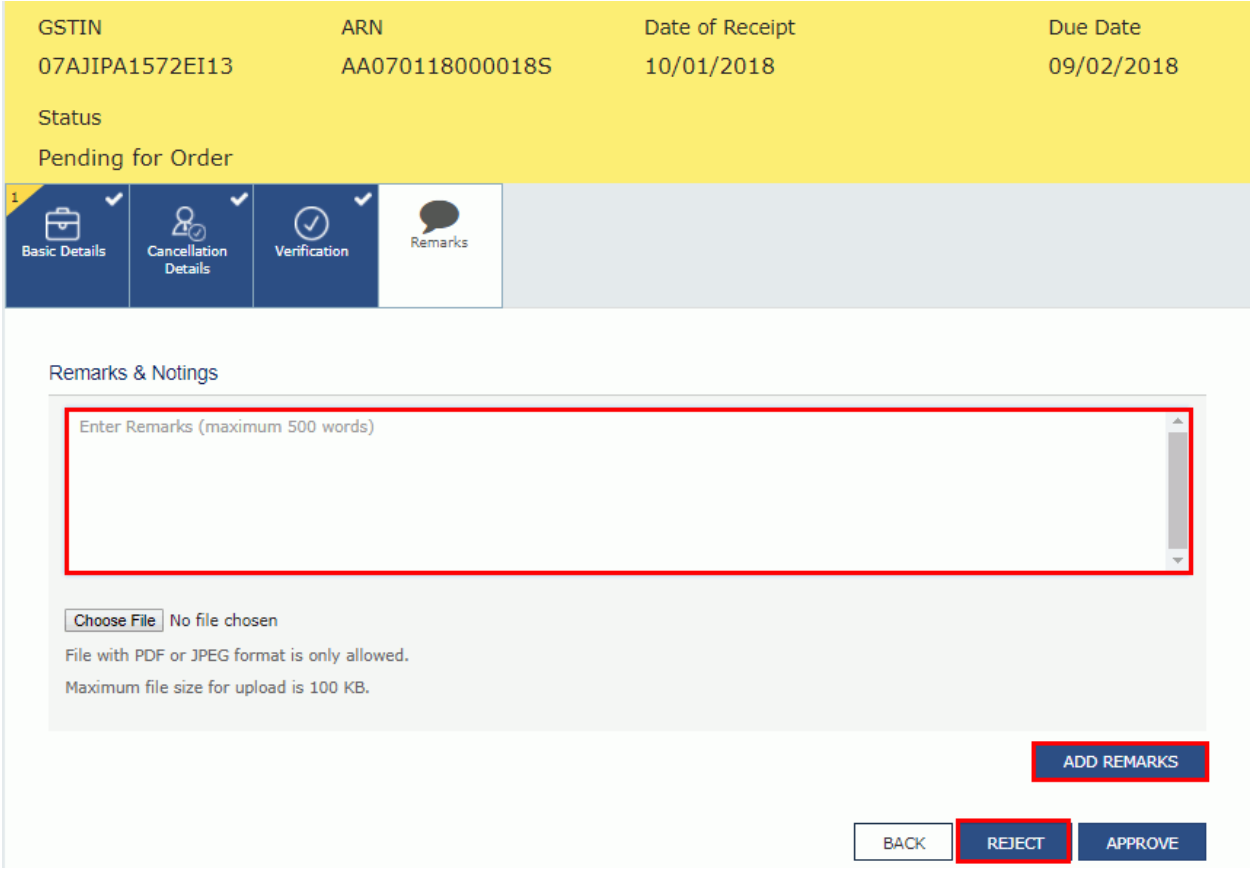
Top



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.

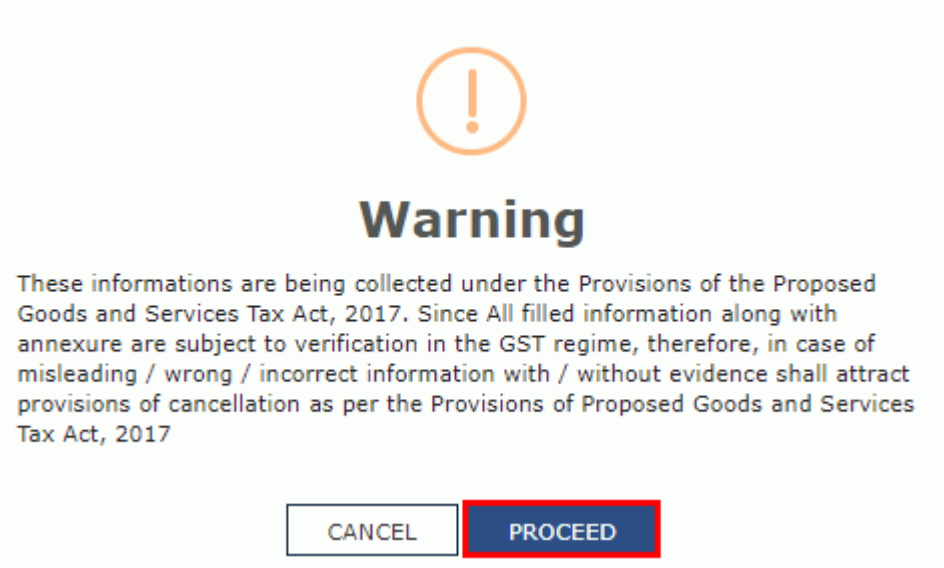
10. On the **Remarks** page, you may give closure remarks or mention any noteworthy points for future reference and click the **ADD REMARKS** button. These remarks are for your reference and will not be displayed to the applicant.

10. Click the **REJECT** button.

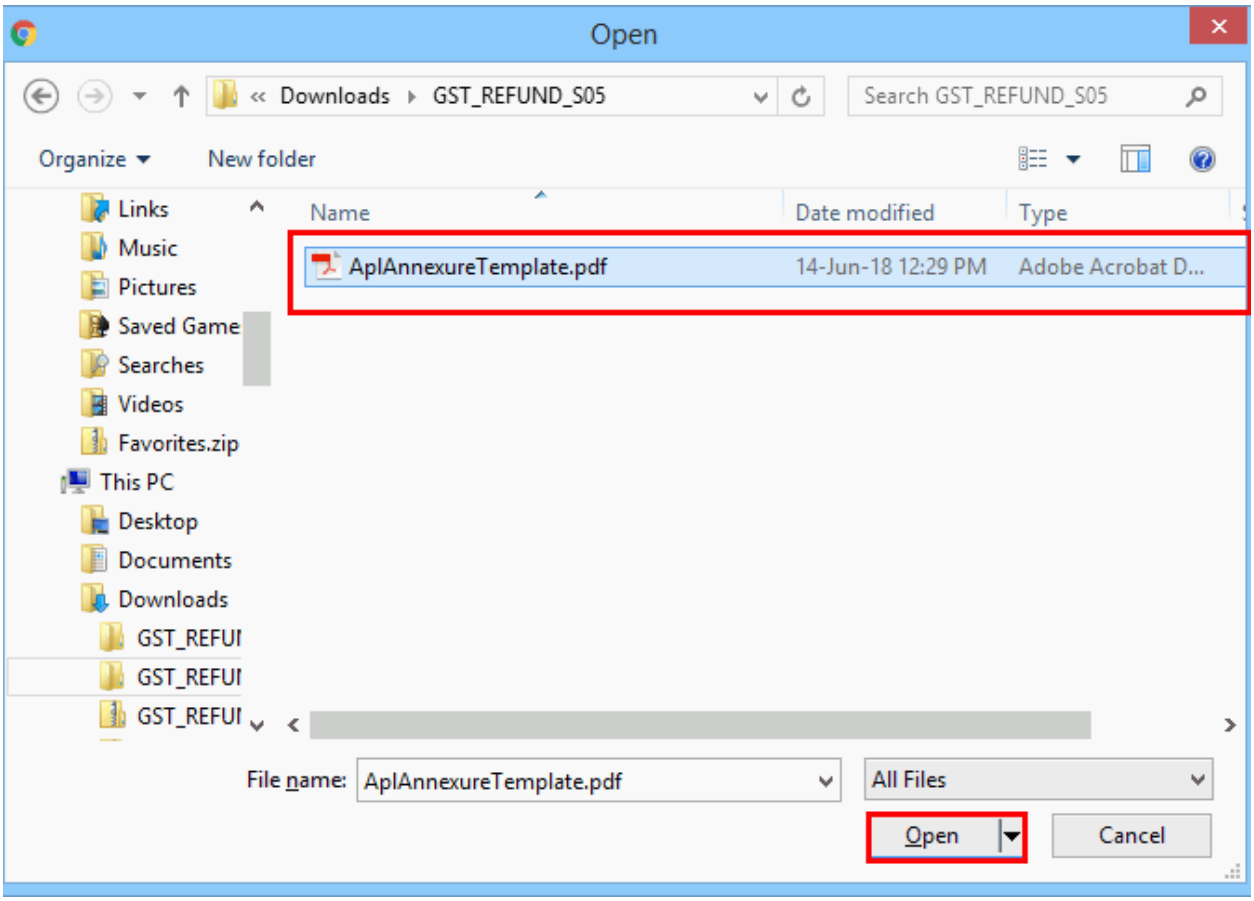


11. The Rejection Order is generated. Select the relevant checkboxes for the appropriate reason. Click the **GENERATE ORDER** button. You can also enter the reasons for rejection.

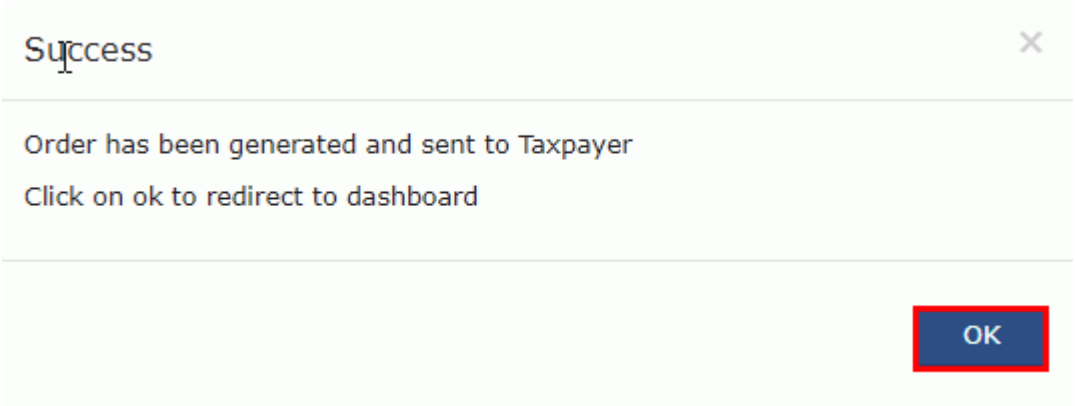
12. Click the **PROCEED** button.



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



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.

Suo Moto Registration

A Tax Official can generate Temporary ID is 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

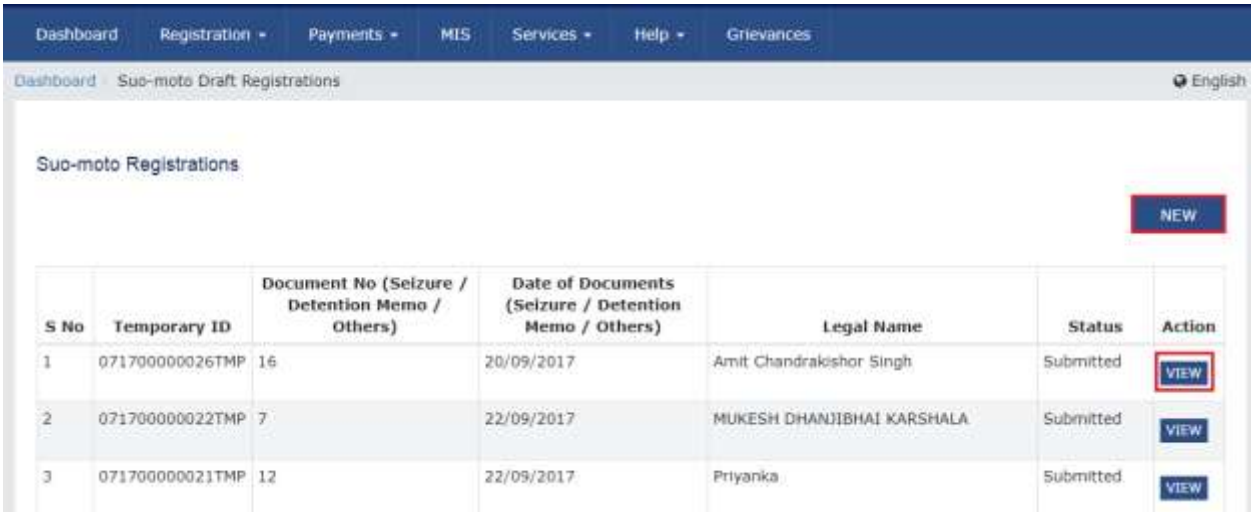
1. Access the GST Portal, Tax Official's interface and complete the Suo Moto Registration details

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.

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.

4. Click the **NEW** button.

Note: You can click the **VIEW** button to view the Suo-moto registrations done previously.



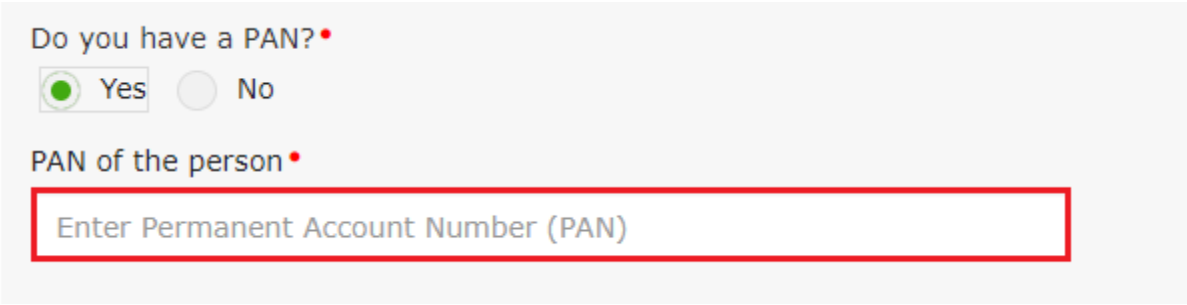
The Suo Moto Registration form with various tabs is displayed.

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.

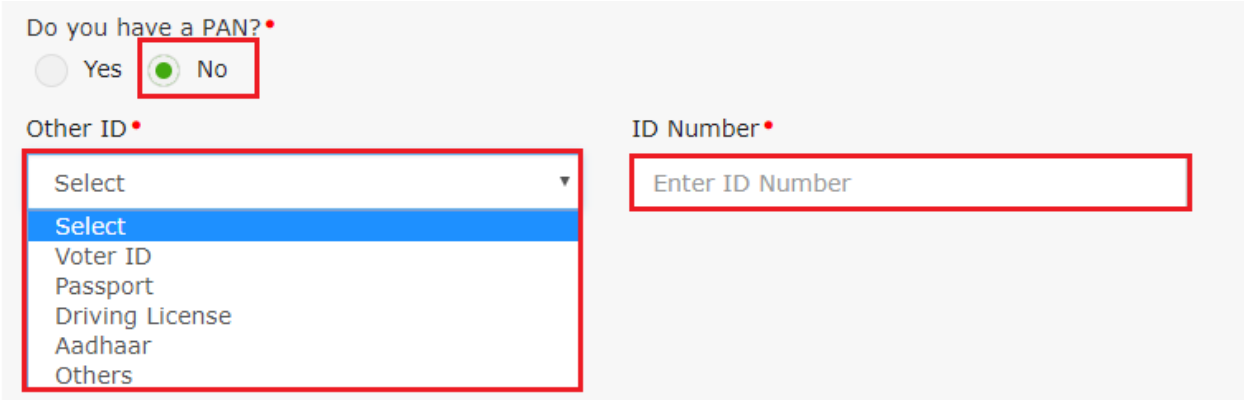
Tax Payer Details tab:

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.



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.



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.

Dashboard > Suo-moto Draft Registrations > Suo-moto Registration

English

Tax Payer Details | Seized 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 & CONTINUE

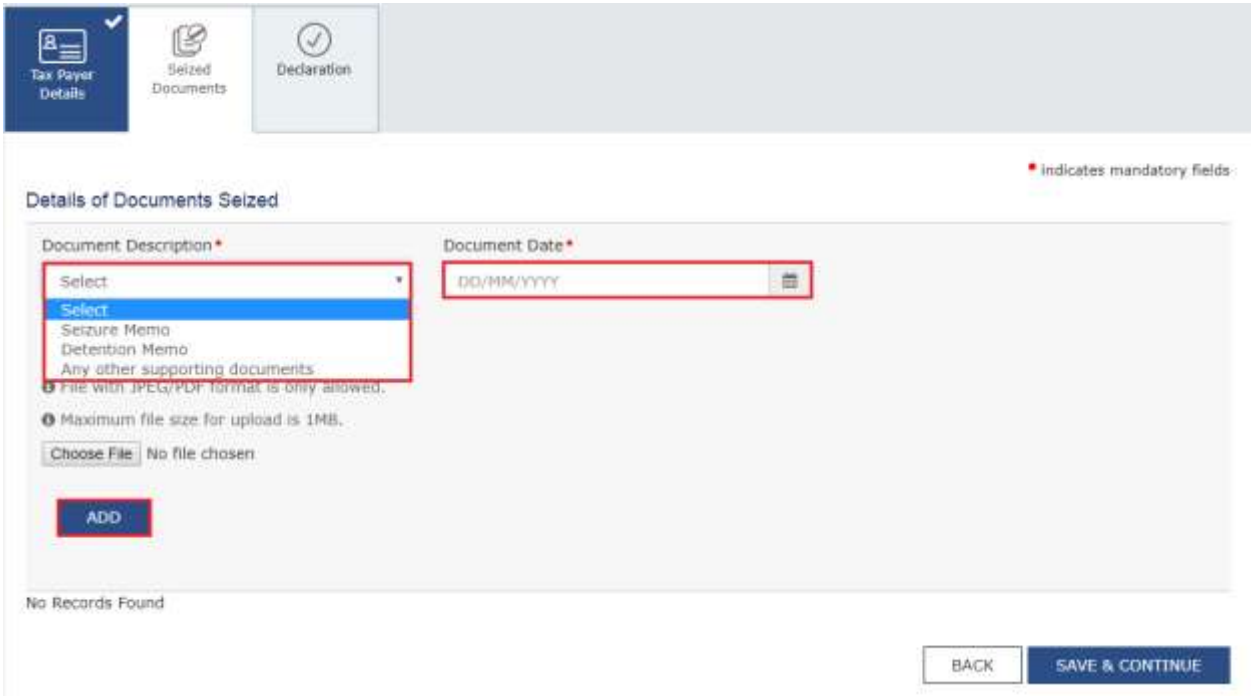
You will notice a blue tick on the Tax Payer Details section indicating the completion of the tab information

You will notice a blue tick on the Tax Payer Details section indicating the completion of the tab information

Seized Documents tab:

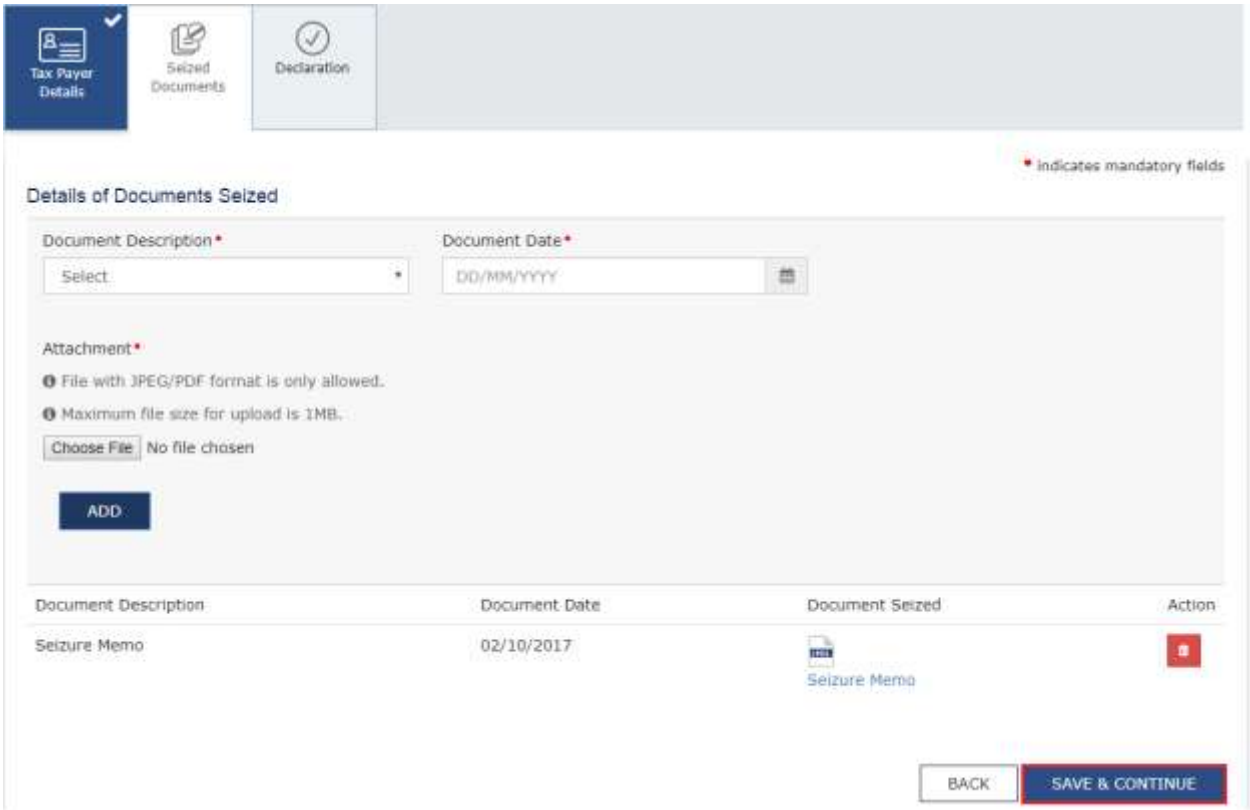
This tab displays the information about the documents seized by the Tax Officials.

a) Select the type of document seized from the **Document** D**escription** 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.



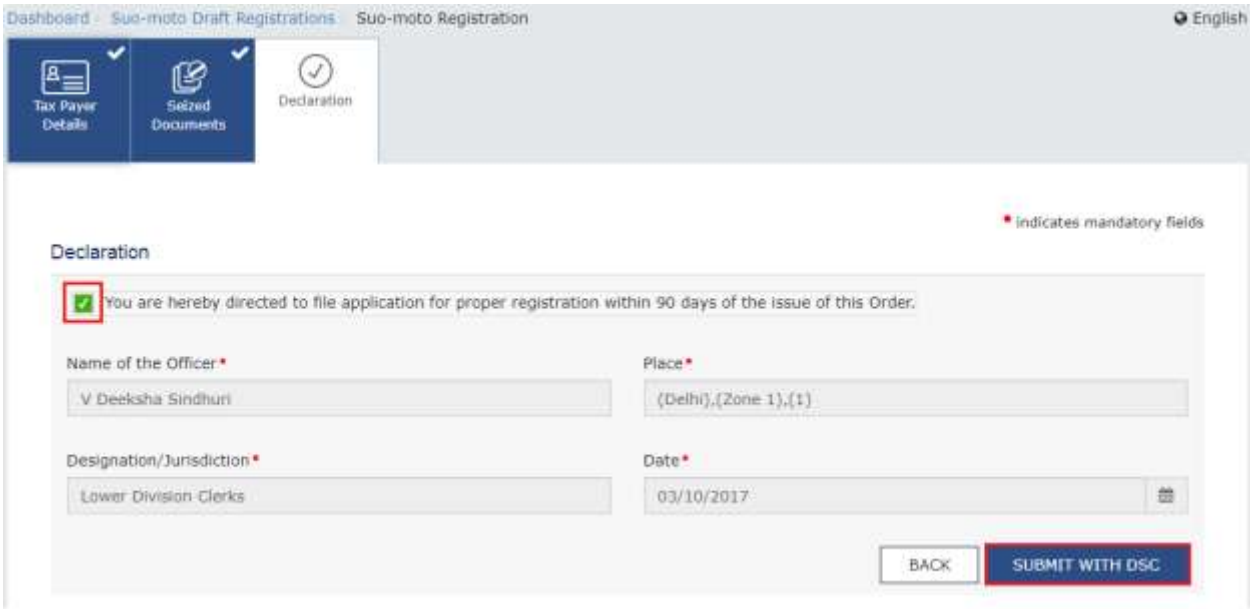
e) Notice the document is added. You can also click the Delete button to delete the document, if required.

You can also add and upload any number of documents which you deem fit.
After adding and uploading the documents, click the **SAVE & CONTINUE** button.

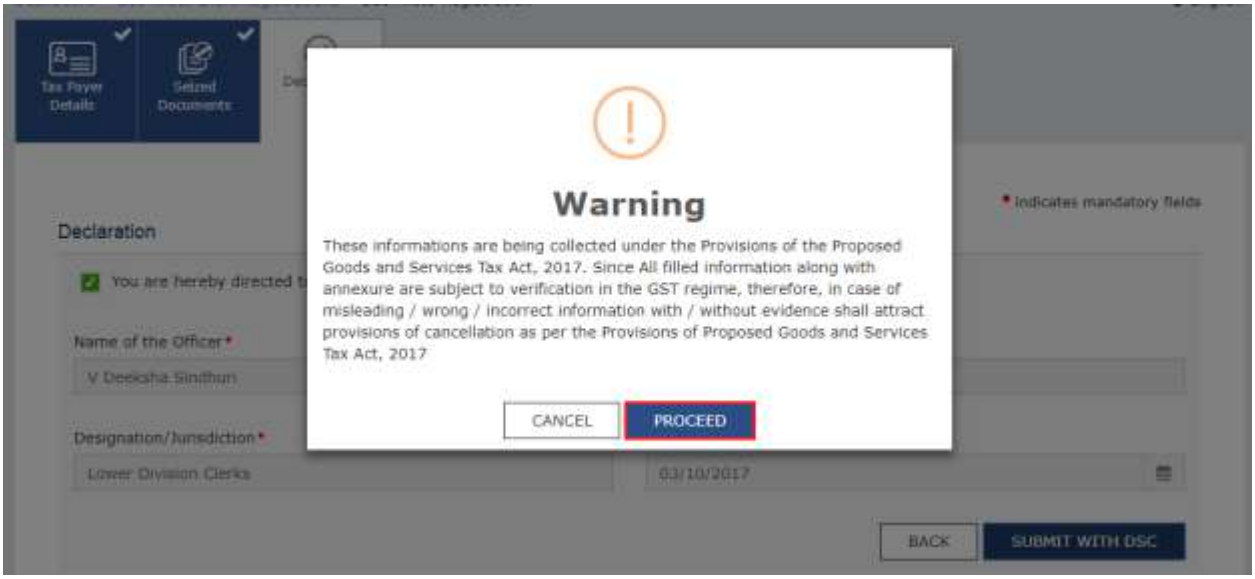


Declaration tab:

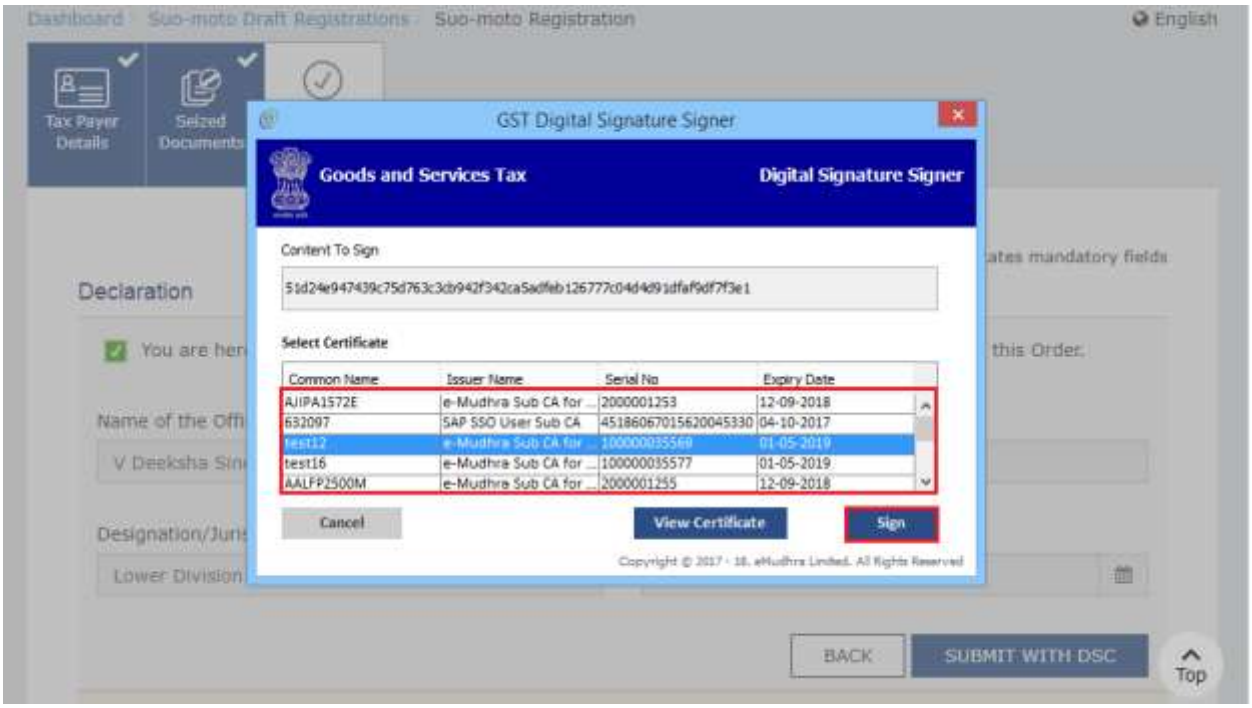
a) Select the checkbox for declaration.
b) Click the **SUBMIT WITH DSC** button.



c) Click the **PROCEED** button.



d) Select the certificate and click the **SIGN** button.



Acknowledgement receipt is generated.

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.

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	VIEW
2	071700000022TMP	7	22/09/2017	MUKESH DHANJIBHAI KARSHALA	Submitted	VIEW
3	071700000021TMP	12	22/09/2017	Priyanka	Submitted	VIEW
4	071700000023TMP	dfg	22/09/2017	NURUL MOHAMADBHAI SAIYED	Submitted	VIEW
5	071700000025TMP	111	15/09/2017	MUKESH DHANJIBHAI KARSHALA	Submitted	VIEW

2. Collect the amount in Cash/ Cheque/ Demand Draft

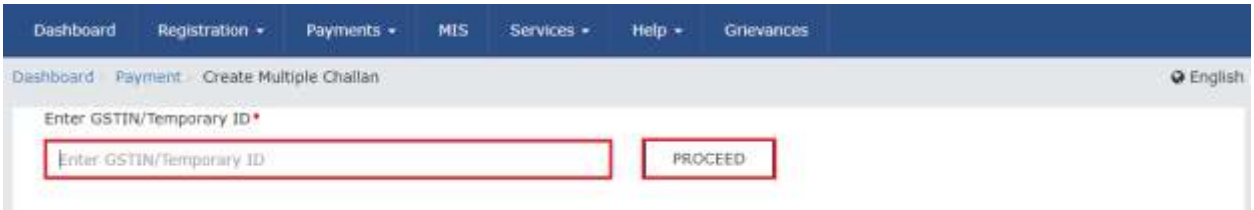
1. Collect *the amount in Cash/ Cheque or Demand Draft* from the unregistered person on account of GST to be paid.
The Tax Official in the role of Enforcement Officer can collect *Cash/ Cheque or Demand Draft* from the unregistered person.

3. Generate Challan

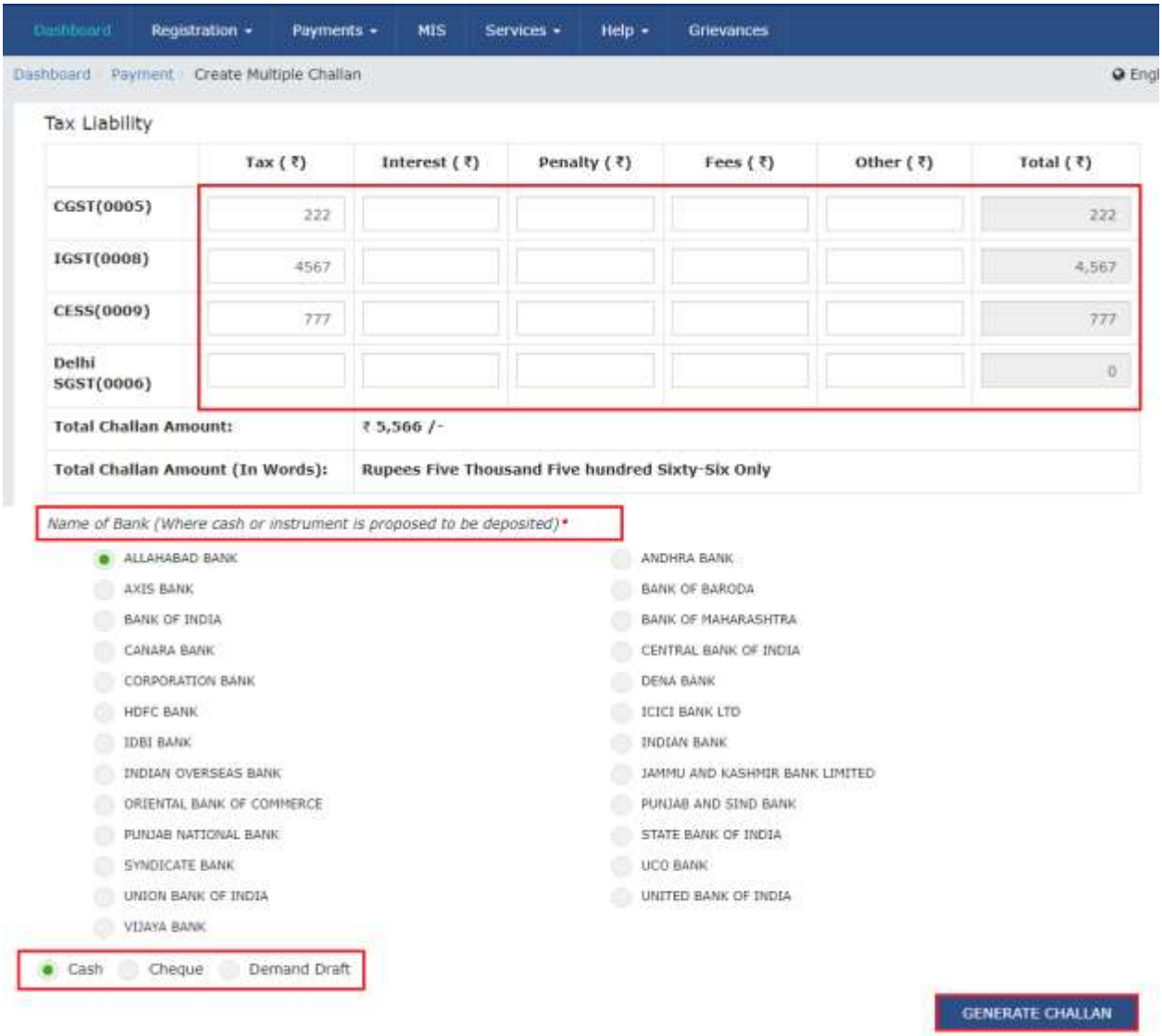
To make the payment through temporary ID for unregistered persons, perform the following steps:

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.

4. In the **Enter GSTIN/Temporary ID** field, enter the temporary ID generated for unregistered persons.
5. Click the **PROCEED** button.



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.



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	Challan Generation Date	Challan Expiry Date
17100700000001	03/10/2017 16:16:49	18/10/2017
Mode of Payment :-	Over The Counter	

Details Of Taxpayer

GSTIN	Email Address	Mobile Number
07170000026TMP		8XXXXX5537
Name	Address	
Amit Chandrakishor Singh	gXXXXXXXXXXXXXXXX@XXXXXXXXXcom	

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	Bank Name
Cash	ALLAHABAD BANK

DOWNLOAD | CREATE ANOTHER CHALLAN

Payment Challan and receipt is downloaded.

Form GST PMT –06 Payment Challan
(See Rule 87(2))
Challan for deposit of Goods and Services Tax

CPIN: 17100700000144 | Challan Generated on : 17/10/2017 13:55:29 | Expiry Date : 01/11/2017

Details of Taxpayer

GSTIN: 071700000026TMP
Name(Legal): Amit Chandrakishor Singh
E-mail Id: gXXXXXXXXXXXXXXXX@XXXXXXXXXom
Address : XXXXXXXXXX Assam,785001
Mobile No.: 8XXXXX5537

Details of Deposit (All Amount in Rs.)

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					

Mode of Payment

☐ E-Payment ☑ Over the Counter(OTC) ☐ NEFT / RTGS

Over The Counter

Bank (Where Cash or Instrument is proposed to be deposited) ORIENTAL BANK OF COMMERCE

Details of Instruments: ☑ Cash ☐ Cheque ☐ Demand Draft

Particulars of depositor

Name	
Designation/Status(Manager,partner etc)	
Signature	
Date	

Paid Challan Information

GSTIN	

GOODS AND SERVICES TAX
RECEIPT AGAINST ENFORCEMENT CHALLAN

CPIN: 17100700000144 Deposit Date : - Deposit Time : - e-Scroll : NA

Details of Taxpayer

GSTIN: 071700000026TMP
Name: Amit Chandrakishor Singh
E-mail Id: gXXXXXXXXXXXXXXXXX@XXXXXXXXXom
Mobile No.: 8XXXXX5537
Address : XXXXXXXXXX Assam,785001

Details of Deposit (All Amount in Rs.)

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					

Details of Instruments: ☑ Cash ☐ Cheque ☐ Demand Draft

Mode of Payment	Over the Counter
Receiving Bank	ORIENTAL BANK OF COMMERCE
Received Payment Rupees	33444

Received At	
Received By	
Signature	
Name & Id	
Designation	

Notes:
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>

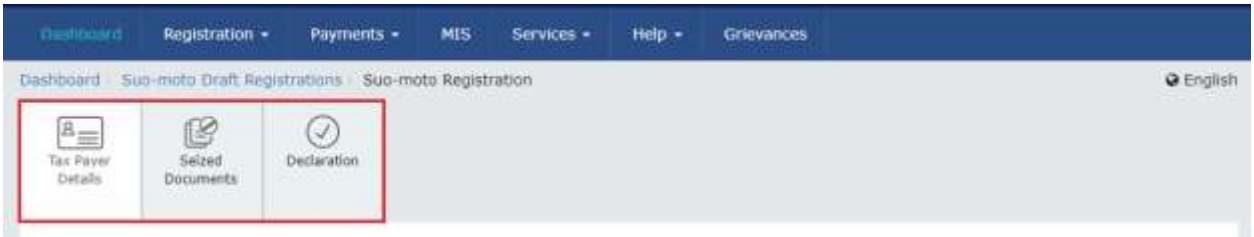
3. Access the GST Portal, Tax Official's interface and complete the Suo Moto Registration details

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.

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.

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.



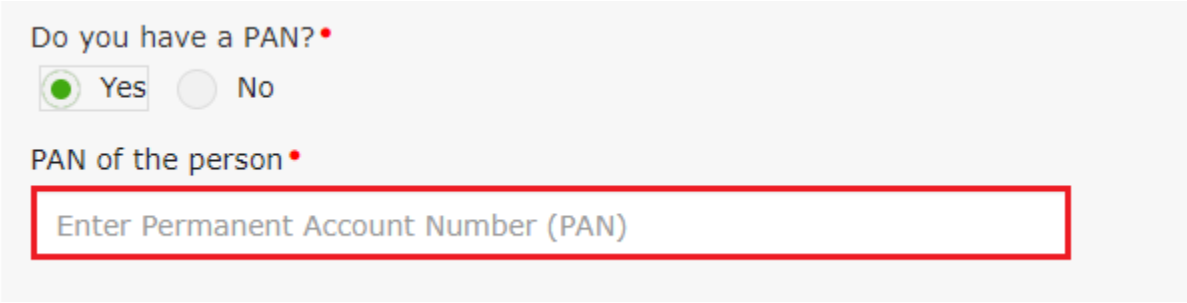
Tax Payer Details tab:

The **Tax Payer Details** tab is selected by default. This tab displays the taxpayer's information to be filled.

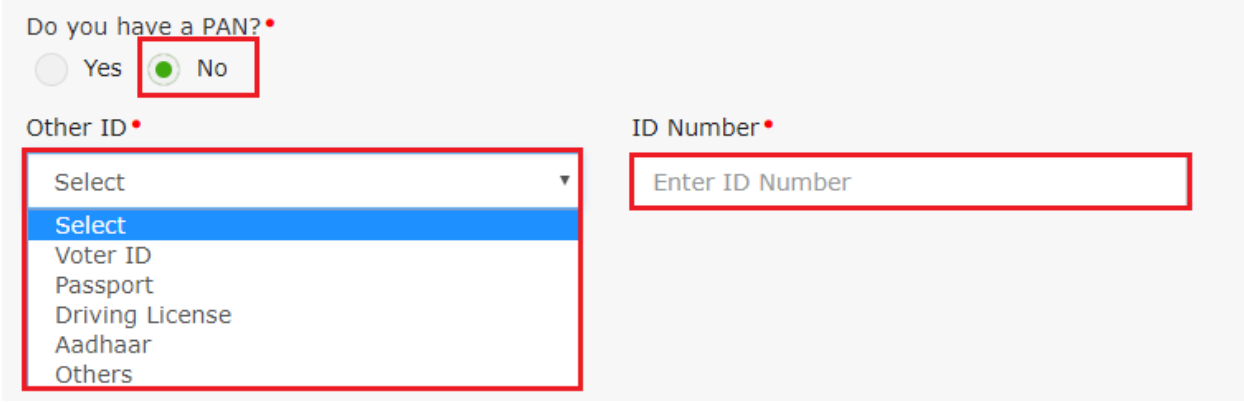
The Temporary ID is displayed along with effective date of registration.

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.



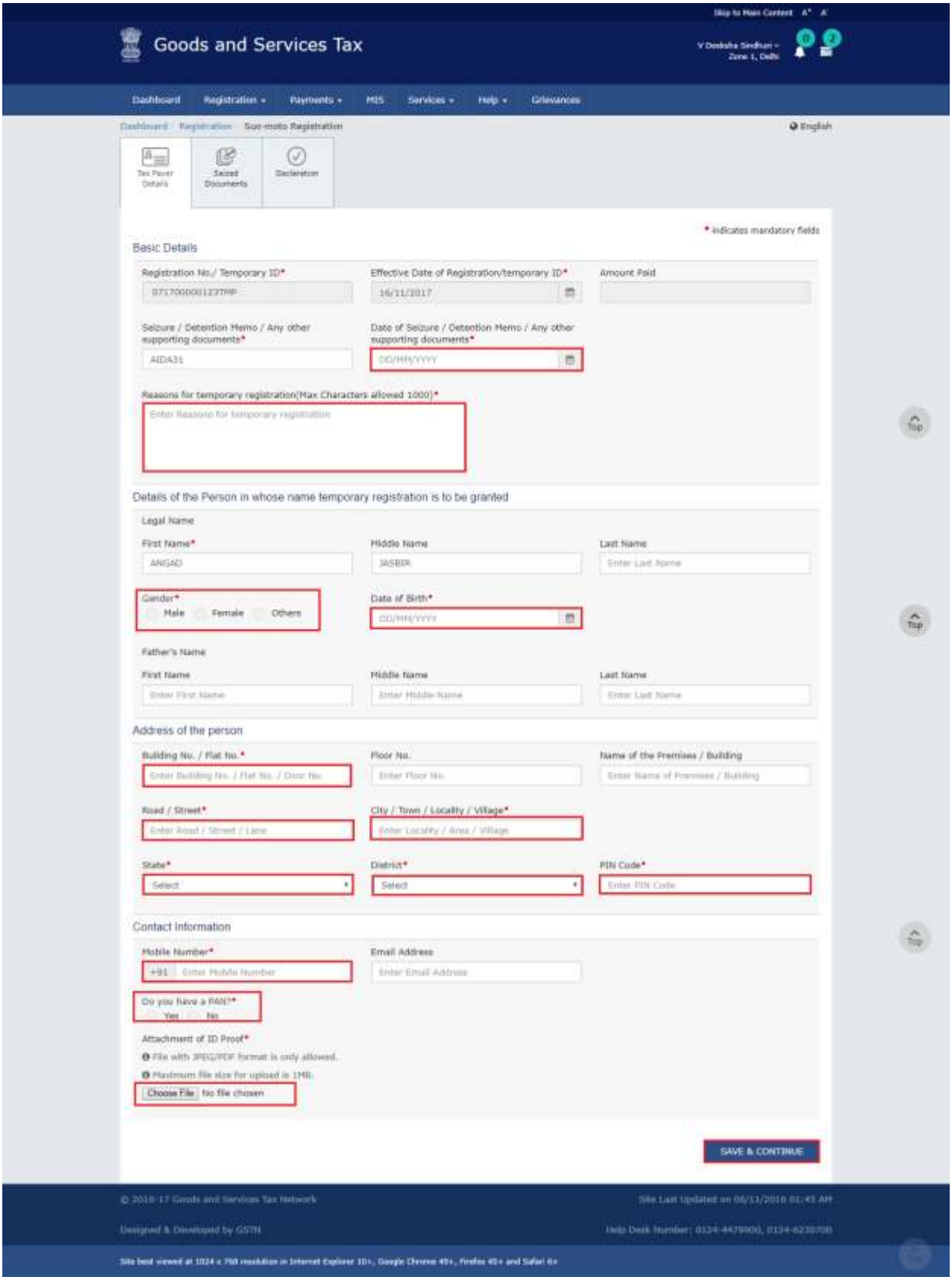
If the taxpayer does not have PAN, select No for **Do you have a PAN.** Select the appropriate choice from the **Other ID** drop-down list and in the **ID Number** field, enter the ID number of the selected ID.



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.

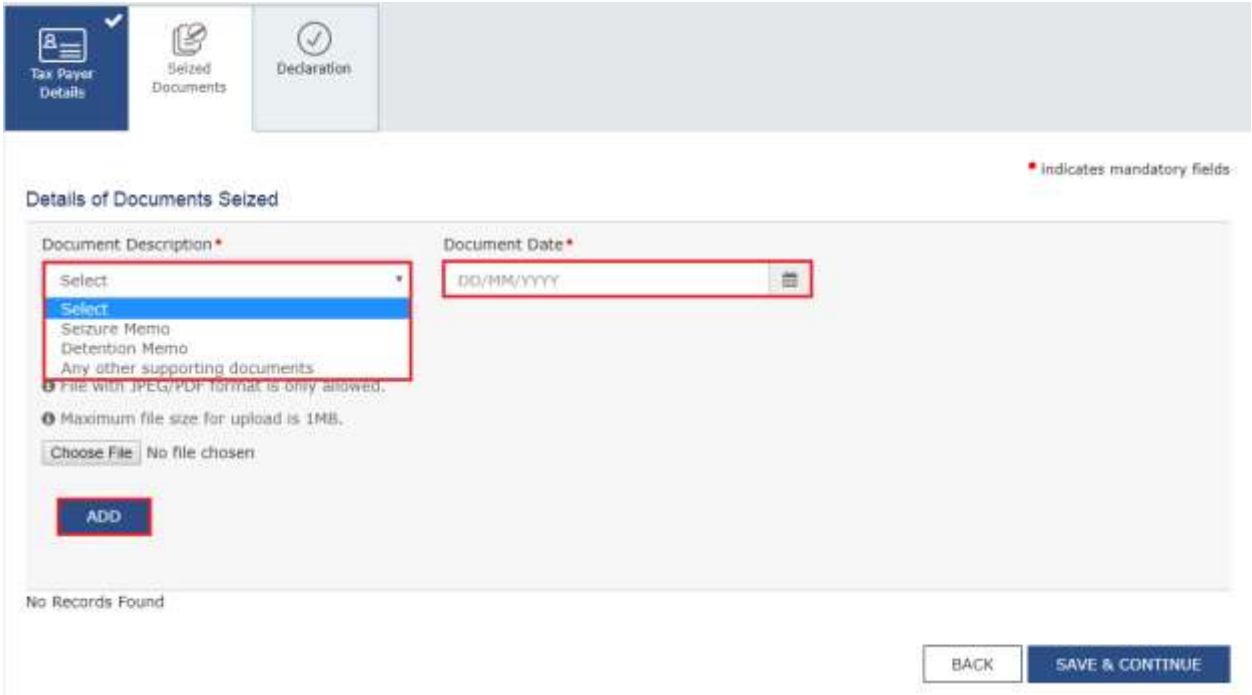

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Suo-moto Registration
Tax Payer Details
Seized Documents
Declaration
* indicates mandatory fields
Basic Details
Registration No./ Temporary ID*
Effective Date of Registration/temporary ID*
16/11/2017
Amount Paid
Seizure / Detention Memo / Any other supporting documents*
AIDA31
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*
ANGAD
Middle Name
JASBIR
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
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 & CONTINUE

You will notice a blue tick on the Tax Payer Details section indicating the completion of the tab information

Seized Documents tab:

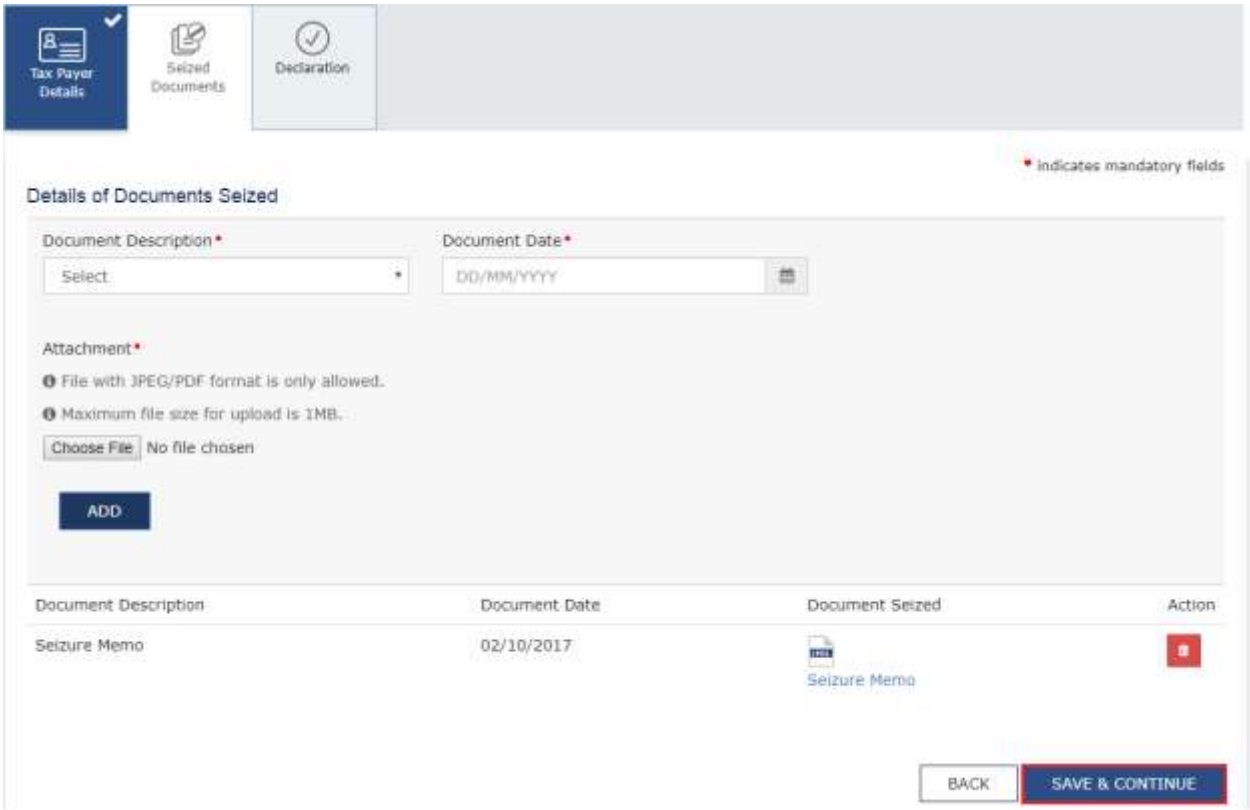
This tab displays the information about the documents seized by the Tax Officials.

a) Select the type of document seized from the **Document** D**escription** 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.



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.

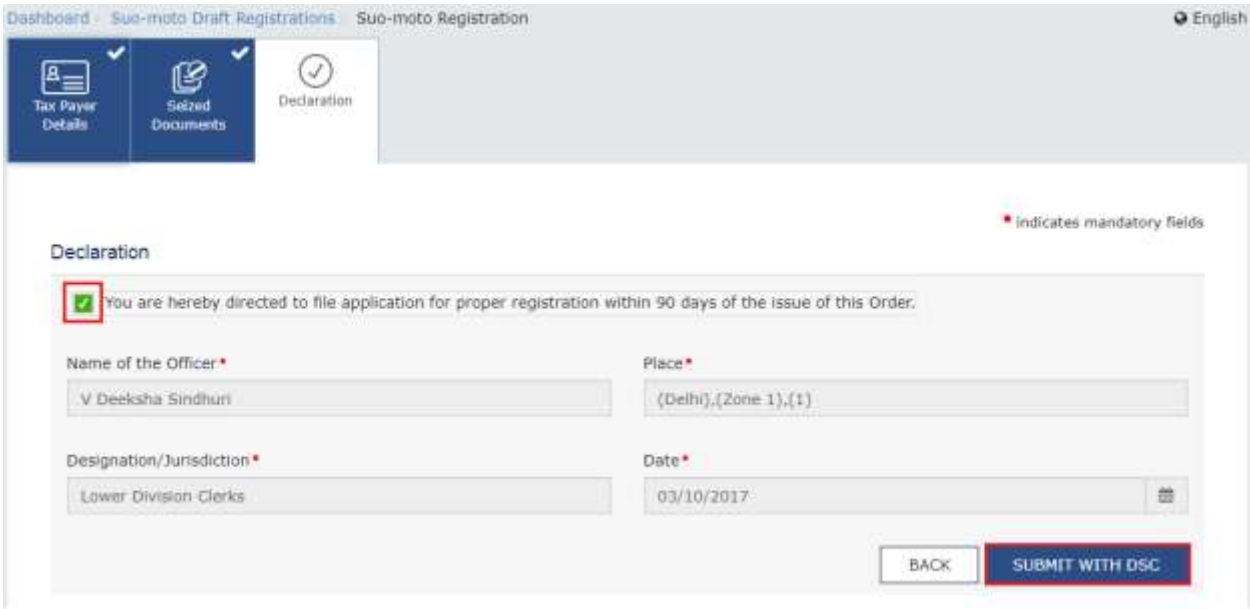


Declaration tab:

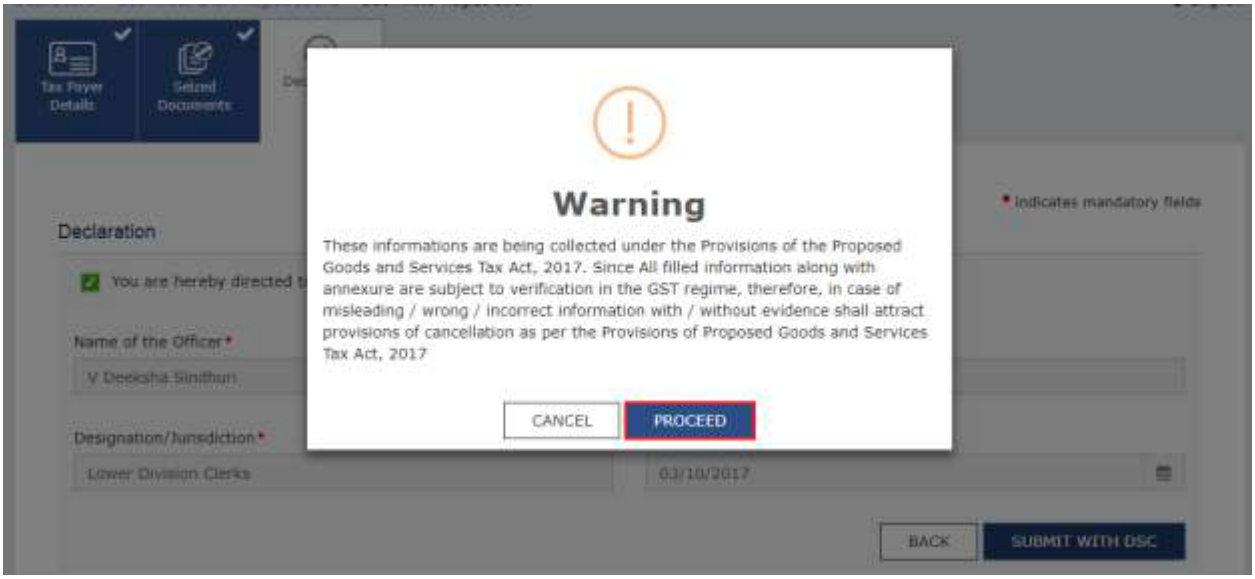
a) Select the checkbox for declaration.

Name of the Officer, Place, Designation and Date will be auto-populated.

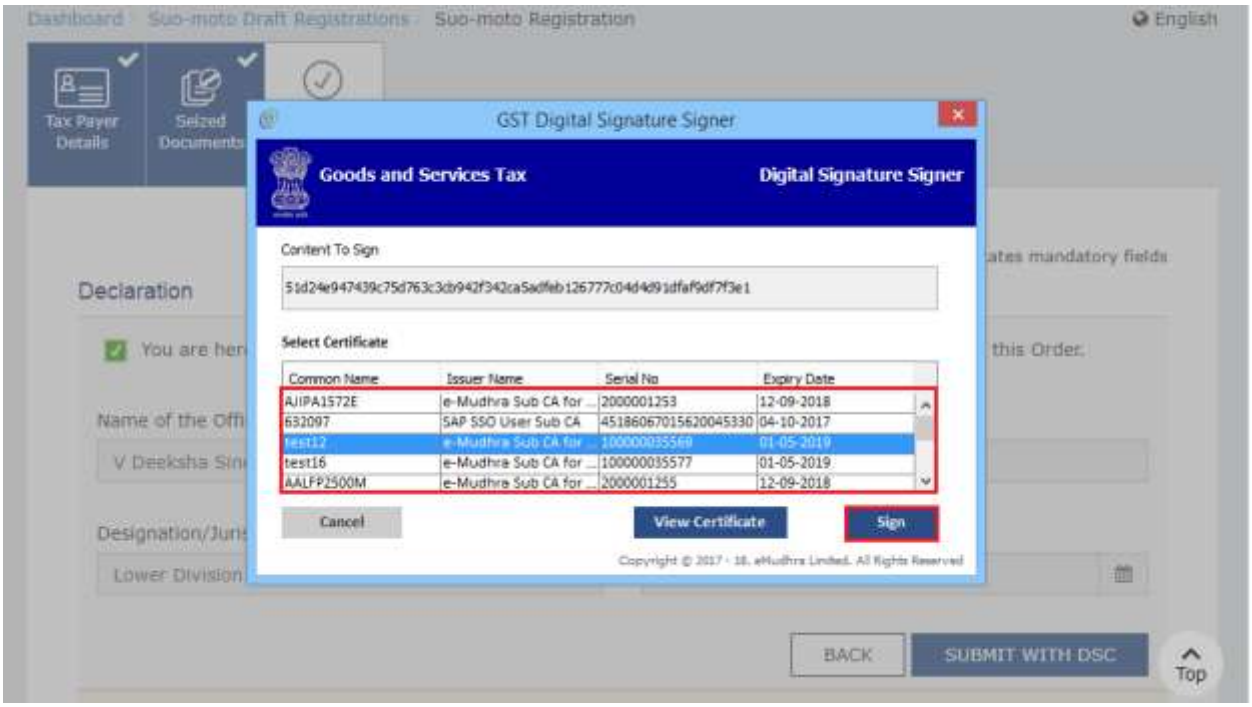
b) Click the **SUBMIT WITH DSC** button.



c) Click the **PROCEED** button.



d) Select the certificate and click the **SIGN** button.



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
071700000152TMP

SGST Jurisdiction Office
(Delhi),(Zone 1)

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	VIEW

« 1 2 3 4 5 »

4. Collect the amount in Cash/ Cheque/ Demand Draft

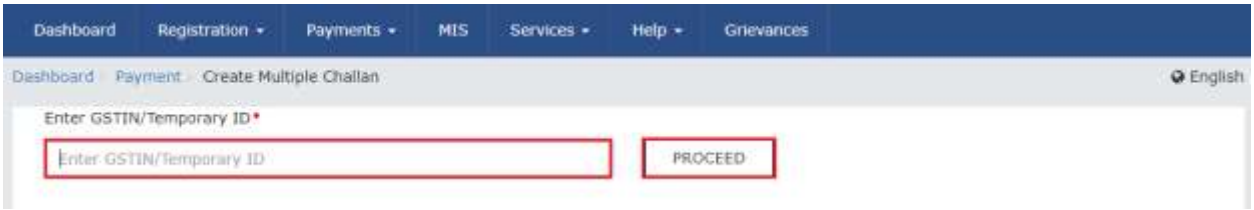
1. Collect the amount in Cash/ Cheque/ Demand Draft from the unregistered person.

5. Generate Challan

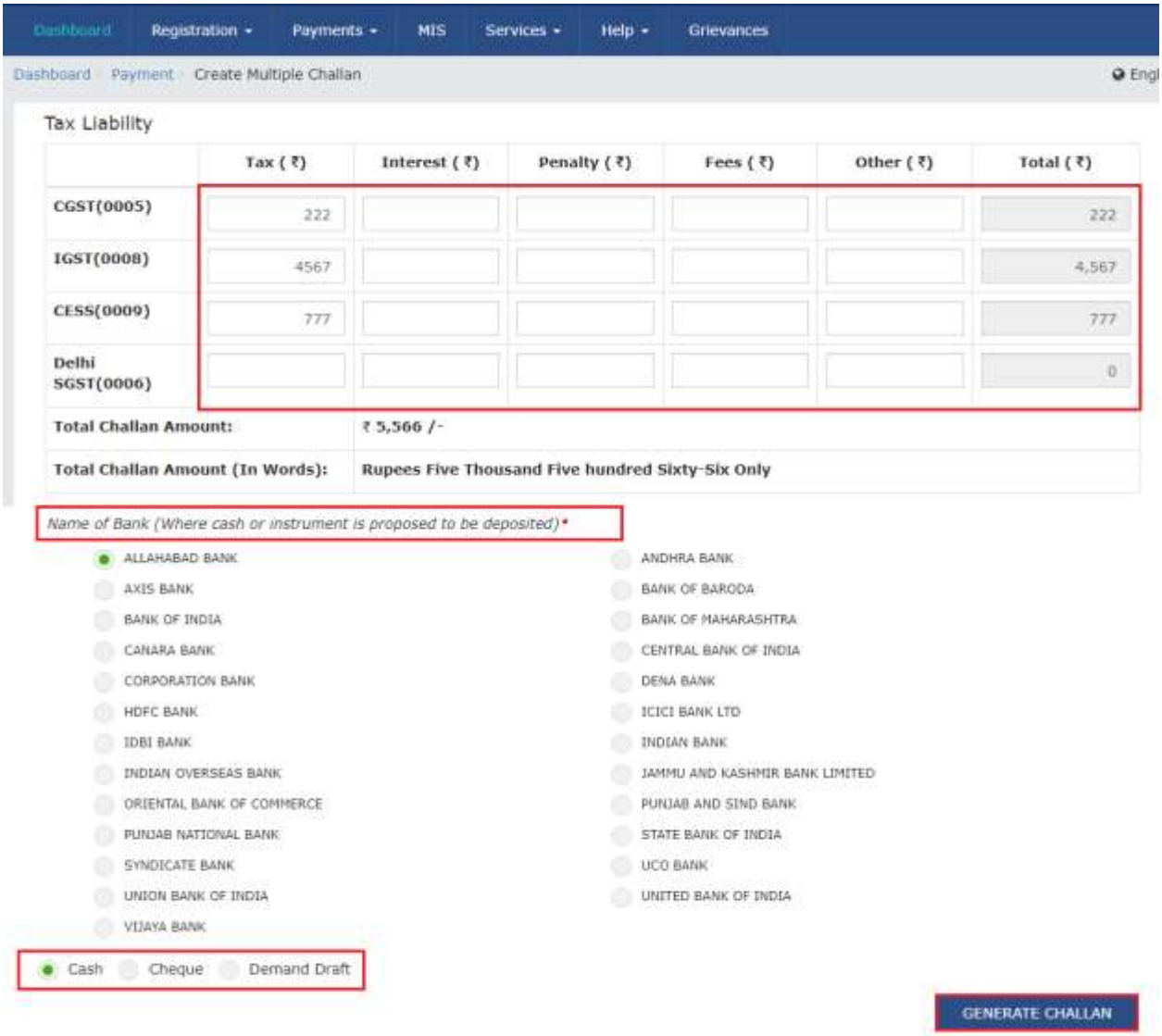
To make the payment through temporary ID for unregistered persons, perform the following steps:

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.

4. In the **Enter GSTIN/Temporary ID** field, enter the temporary ID generated for unregistered persons.
5. Click the **PROCEED** button.



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.



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	Challan Generation Date	Challan Expiry Date
17100700000001	03/10/2017 16:16:49	18/10/2017
Mode of Payment :-	Over The Counter	

Details Of Taxpayer

GSTIN	Email Address	Mobile Number
07170000026TMP		8XXXXX5537
Name	Address	
Amit Chandrakishor Singh	gXXXXXXXXXXXXXXXX@XXXXXXXXXcom	

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	Bank Name
Cash	ALLAHABAD BANK

DOWNLOAD | CREATE ANOTHER CHALLAN

Payment Challan and receipt is downloaded.

Form GST PMT –06 Payment Challan
(See Rule 87(2))
Challan for deposit of Goods and Services Tax

CPIN: 17100700000144 | Challan Generated on : 17/10/2017 13:55:29 | Expiry Date : 01/11/2017

Details of Taxpayer

GSTIN: 071700000026TMP
Name(Legal): Amit Chandrakishor Singh
E-mail Id: gXXXXXXXXXXXXXXXX@XXXXXXXXXom
Mobile No.: 8XXXXX5537
Address : XXXXXXXXXX Assam,785001

Details of Deposit (All Amount in Rs.)

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					

Mode of Payment

☐ E-Payment ☑ Over the Counter(OTC) ☐ NEFT / RTGS

Over The Counter

Bank (Where Cash or Instrument is proposed to be deposited) ORIENTAL BANK OF COMMERCE

Details of Instruments: ☑ Cash ☐ Cheque ☐ Demand Draft

Particulars of depositor

Name	
Designation/Status(Manager,partner etc)	
Signature	
Date	

Paid Challan Information

GSTIN	

GOODS AND SERVICES TAX
RECEIPT AGAINST ENFORCEMENT CHALLAN

CPIN: 17100700000144 Deposit Date : - Deposit Time : - e-Scroll : NA

Details of Taxpayer

GSTIN: 071700000026TMP
Name: Amit Chandrakishor Singh
E-mail Id: gXXXXXXXXXXXXXXXX@XXXXXXXXXom
Address : XXXXXXXXXX Assam,785001
Mobile No.: 8XXXXX5537

Details of Deposit (All Amount in Rs.)

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					

Details of Instruments: ☑ Cash ☐ Cheque ☐ Demand Draft

Mode of Payment	Over the Counter
Receiving Bank	ORIENTAL BANK OF COMMERCE
Received Payment Rupees	33444

Received At	
Received By	
Signature	
Name & Id	
Designation	

Notes:
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

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.

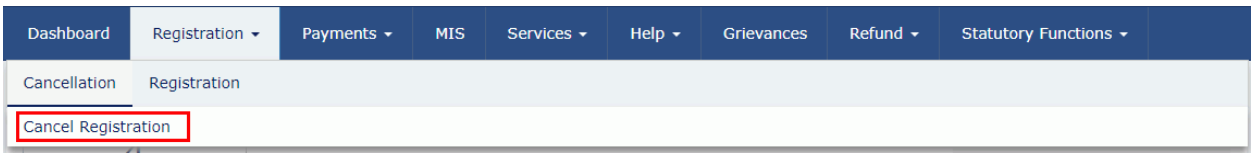
c. Tax Officials can take following actions, in case reply is received by the taxpayer in response to the notice issued:

- 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.

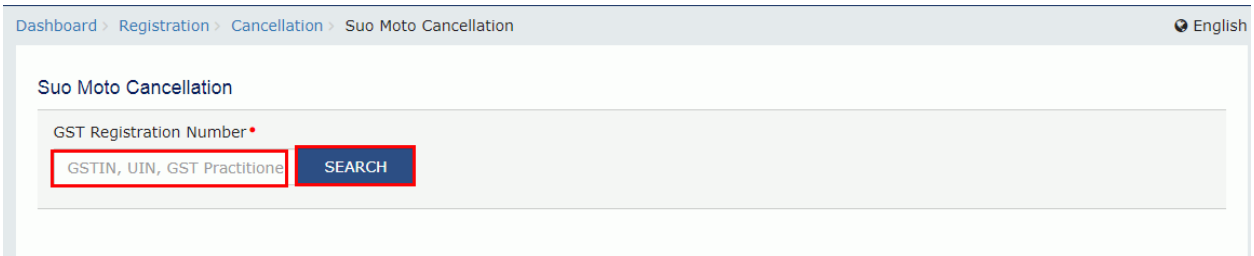
Generate SCN

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.

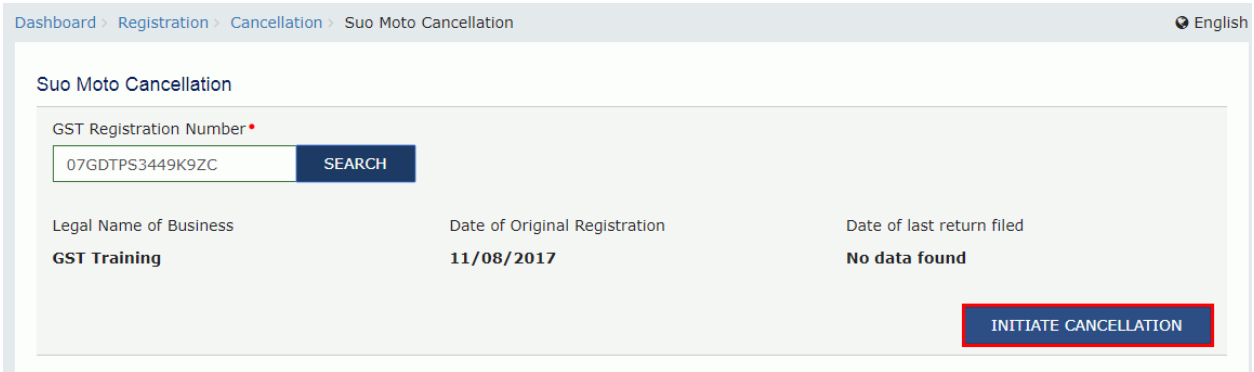


5. In the **GST Registration Number** field, enter the GSTIN/ UIN/ GSTPID of the taxpayer whose registration needs to be cancelled.

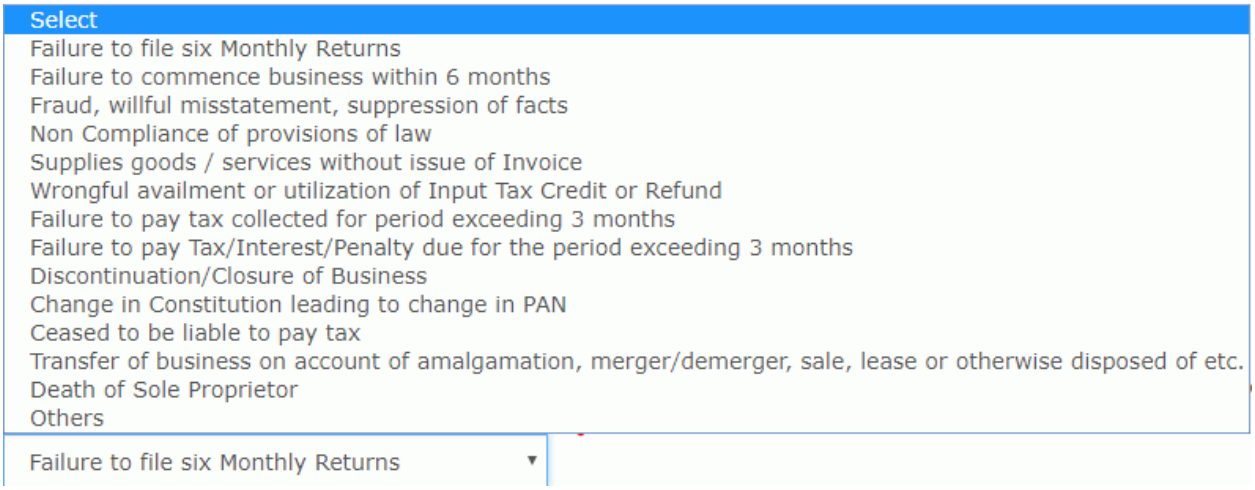
6. Click the **SEARCH** button.



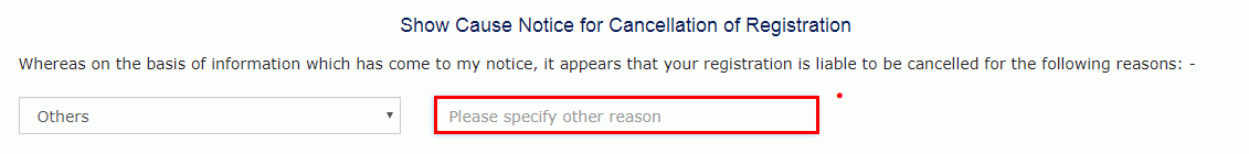
7. The details of the taxpayer are displayed. Click the **INITIATE CANCELLATION** button.



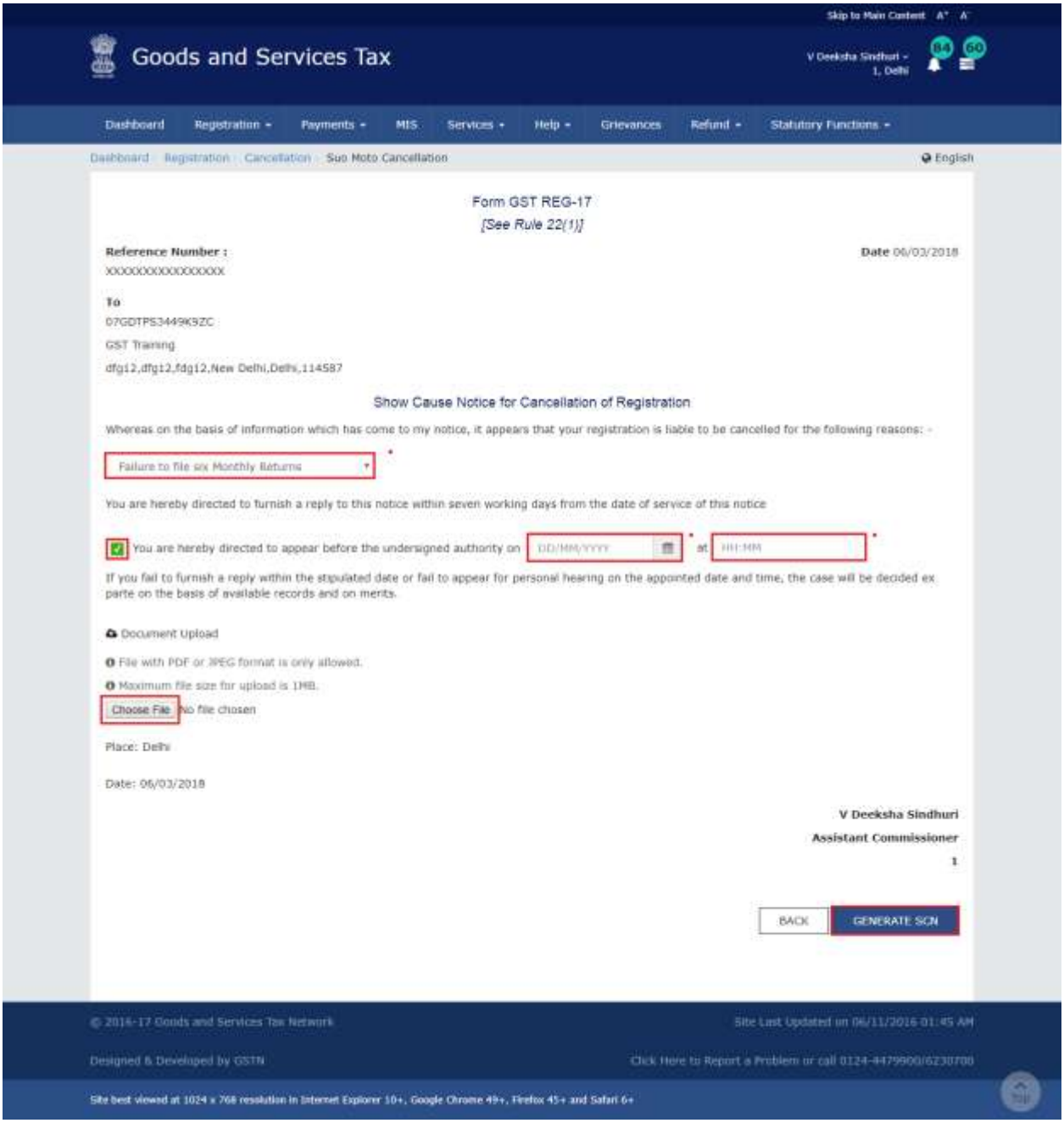
8. The Suo Moto Cancellation form is displayed. Select the reason to initiate the Suo Moto cancellation of registration from the drop-down list.



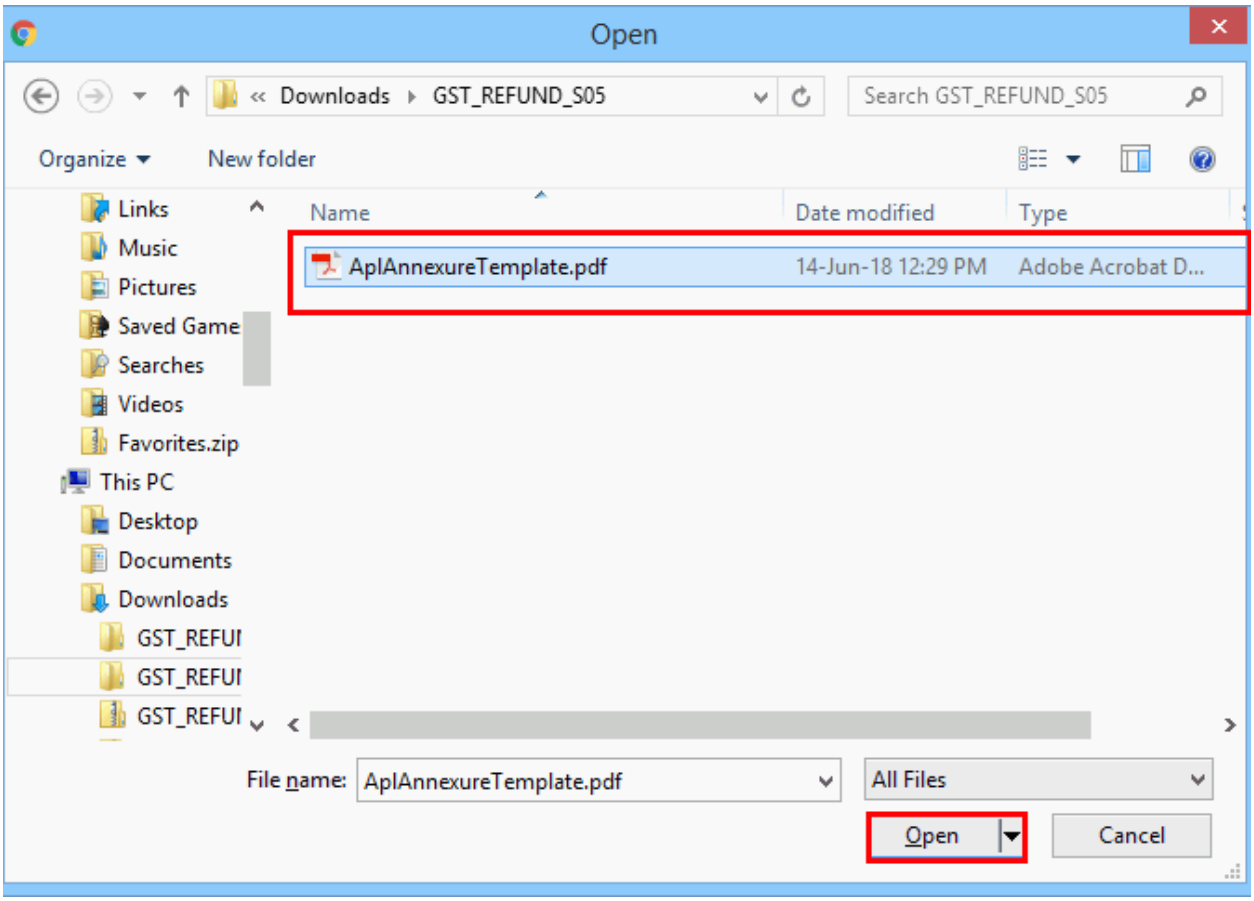
In case of reason as Others, enter the other reason for Suo Moto cancellation of registration.



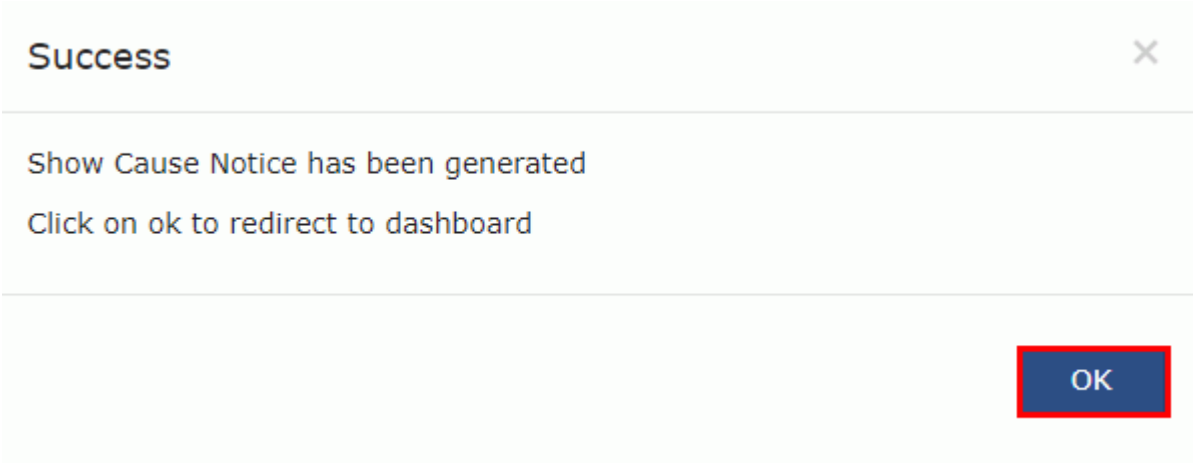
9. Select the declaration checkbox and select the date and time when you want the taxpayer to appear before the undersigned authority.
10. Click the **Choose File** button to upload any supporting document. You can upload PDF or JPEG file with maximum size of upload as 1 MB.
11. Click the **GENERATE SCN** button.



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.

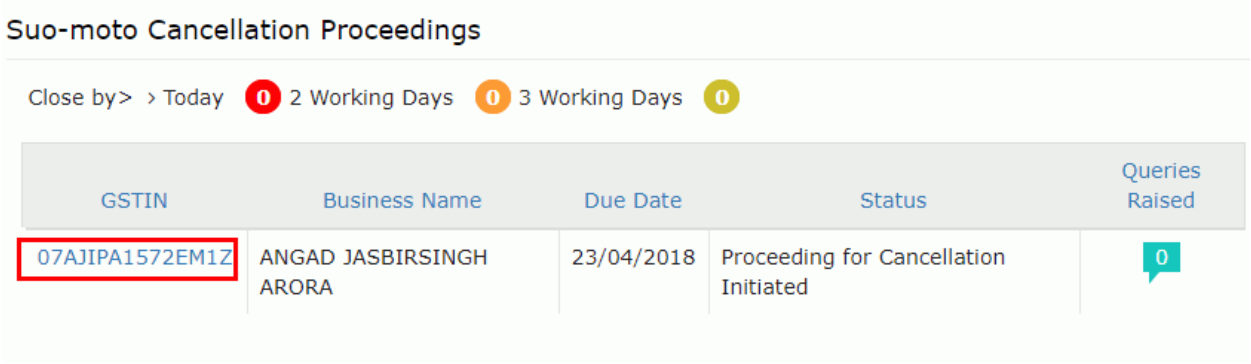
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal. The Tax Official's Dashboard is displayed.
3. Click the **Registration** tab. This tab shows all the different type of applications pending with Tax Official for processing.
4. Click the **Suo-moto Cancellation Proceedings** link to view the list of corresponding ARNs that are waiting to be processed.

5. Select the GSTIN that you wish to process.

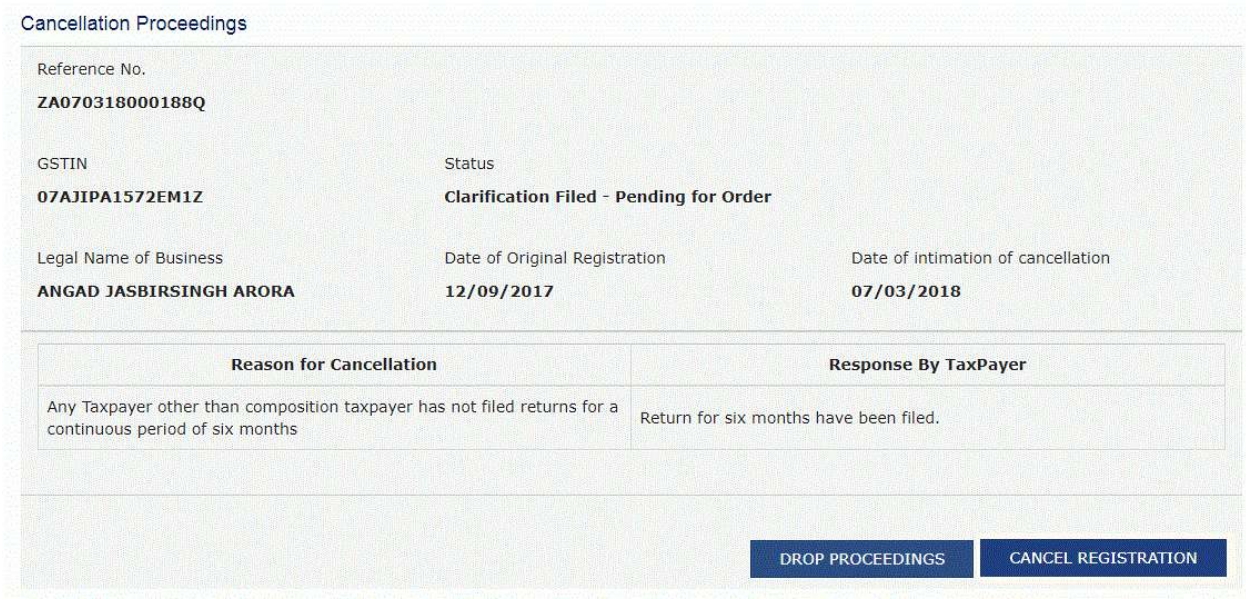
Note:

- 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.

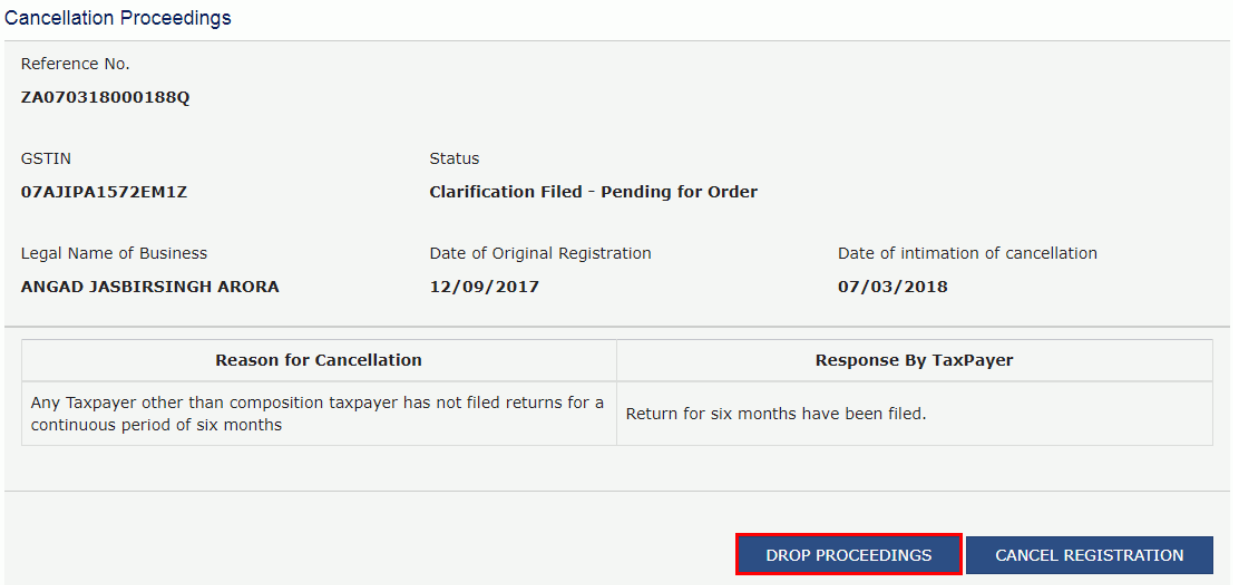


On clicking GSTIN, the cancellation form with response submitted by the taxpayer is displayed. You can either drop the proceedings or cancel the registration.



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

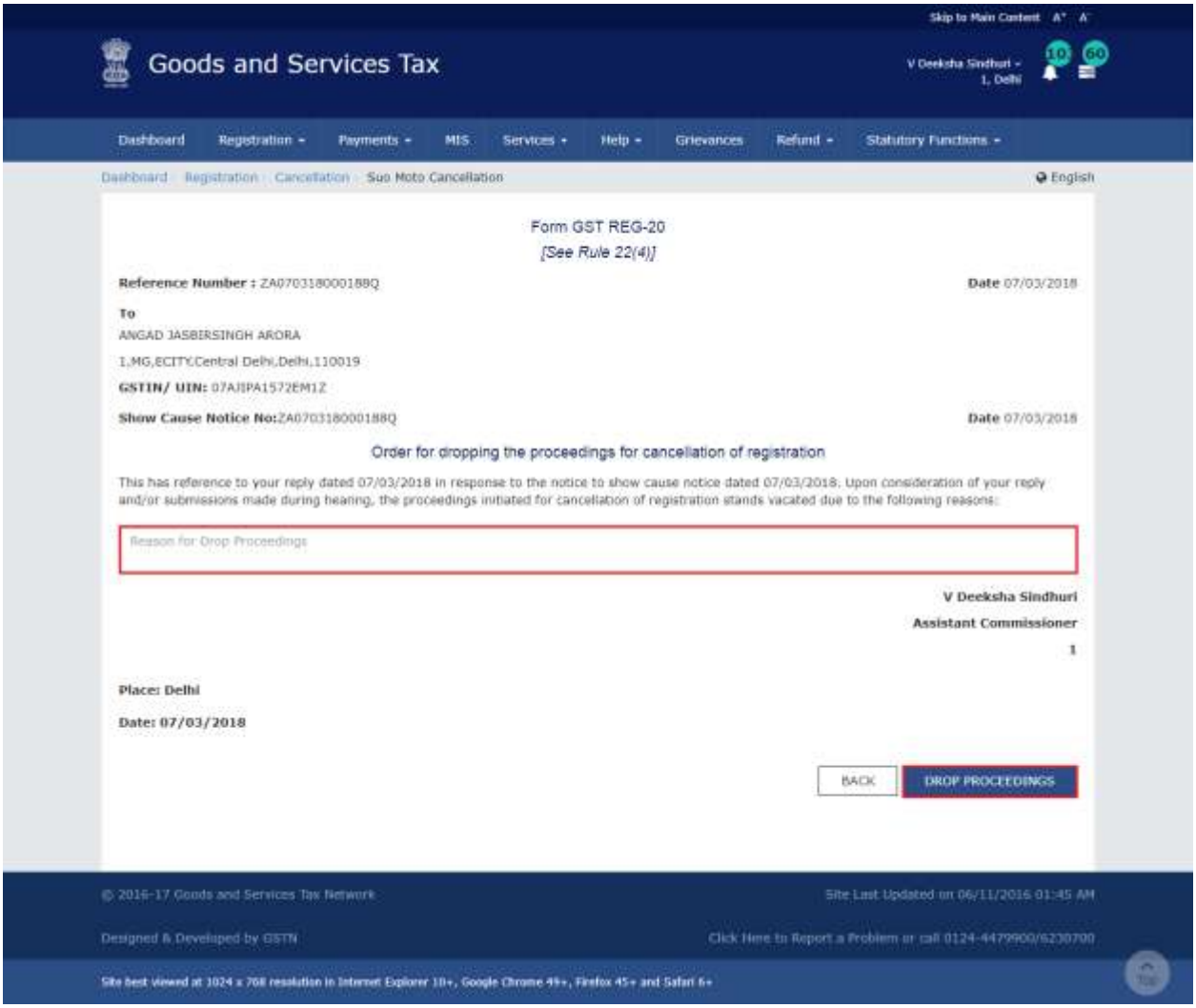
Date of intimation of cancellation

07/03/2018

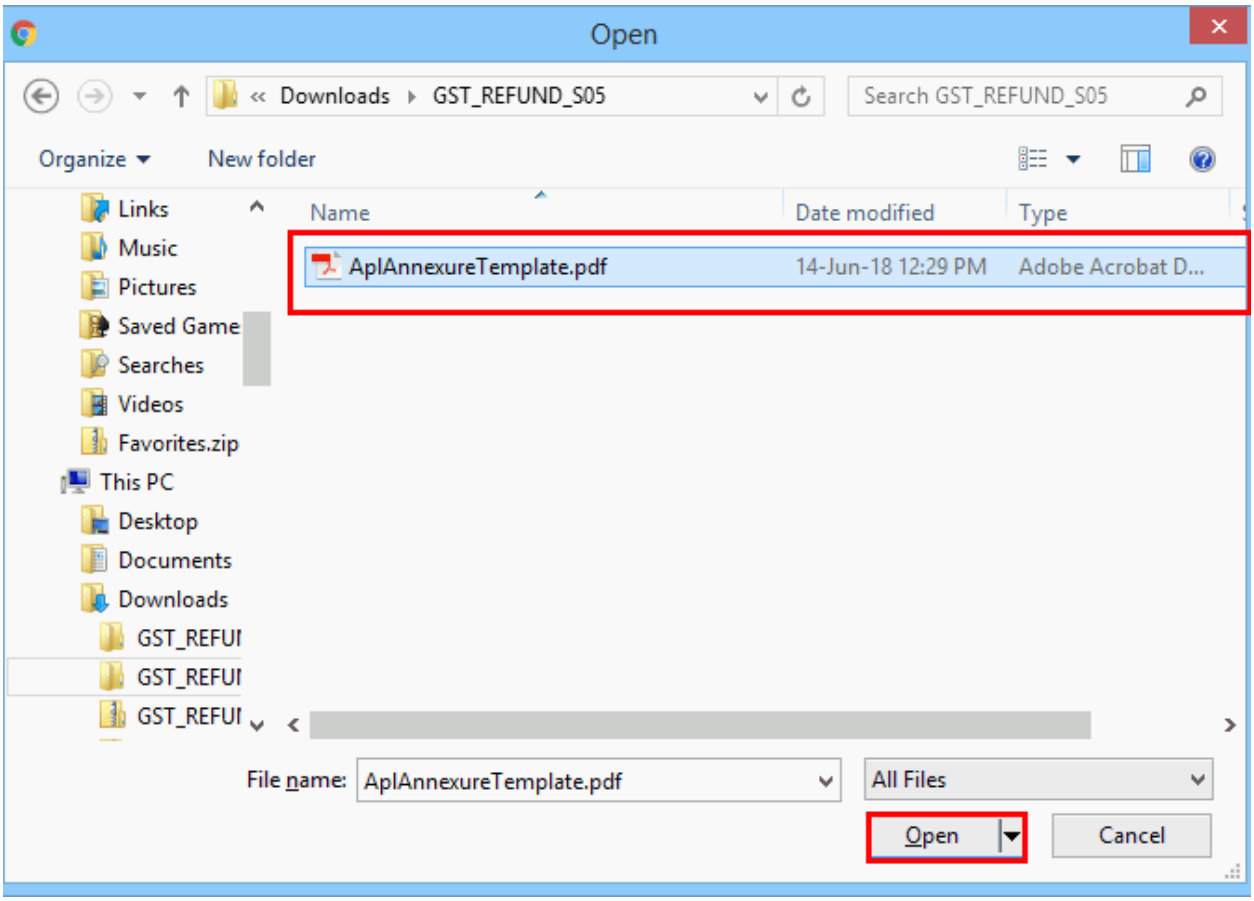
Reason for Cancellation	Response By TaxPayer
Any Taxpayer other than composition taxpayer has not filed returns for a continuous period of six months	Return for six months have been filed.

DROP PROCEEDINGS | CANCEL REGISTRATION

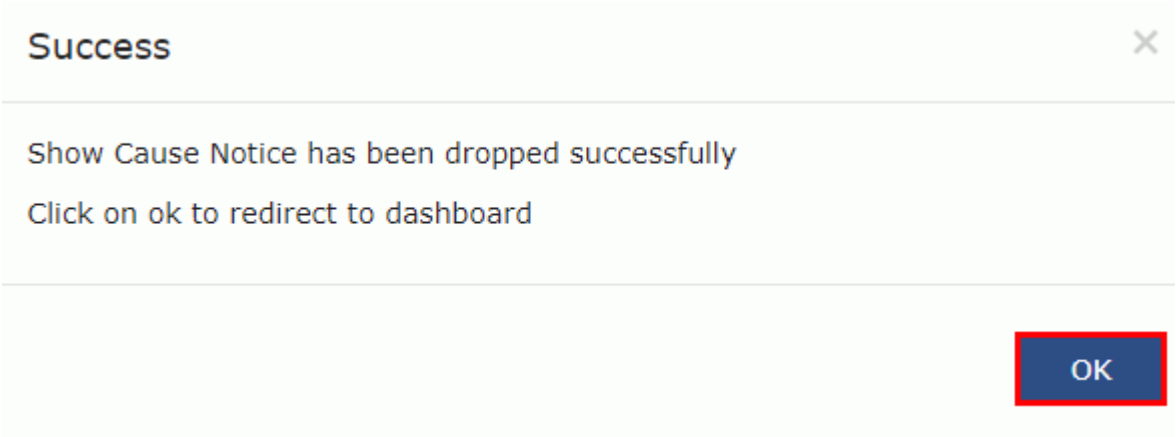
7. Enter the reason for dropping the proceeding for cancellation of registration.
8. Click the **DROP PROCEEDINGS** button.



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:

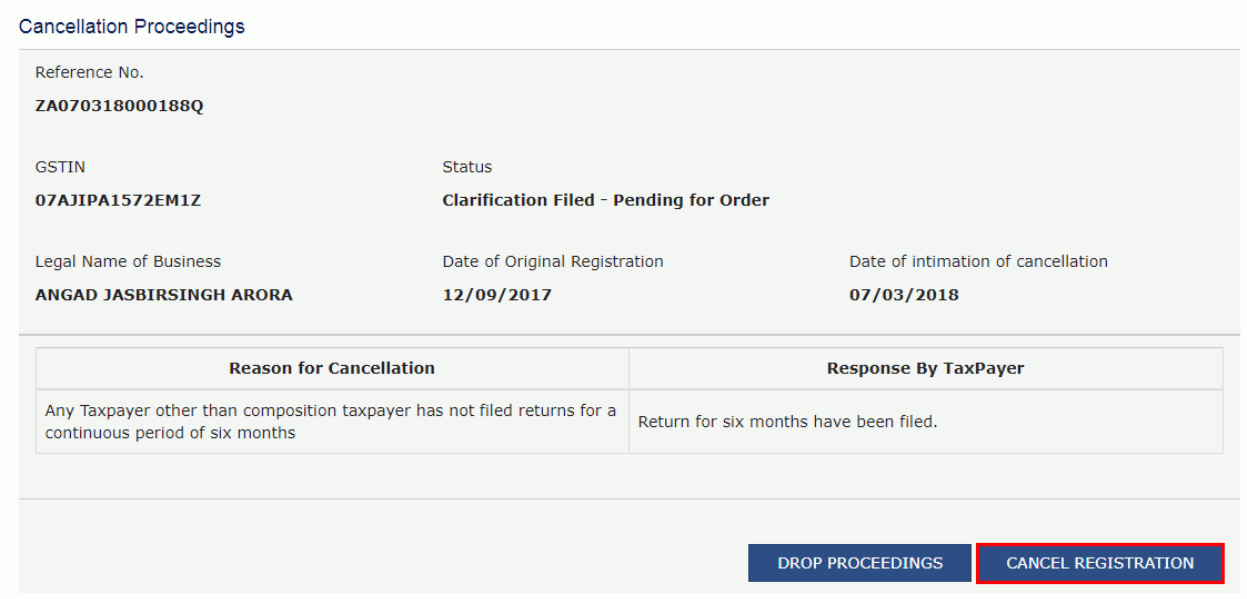
a. Primary Authorized Signatory will be intimated about dropping of SCN by SMS & Email.

b. Issuance of Order for dropping of SCN will also be intimated to the Primary Authorized Signatory by Email and SMS.

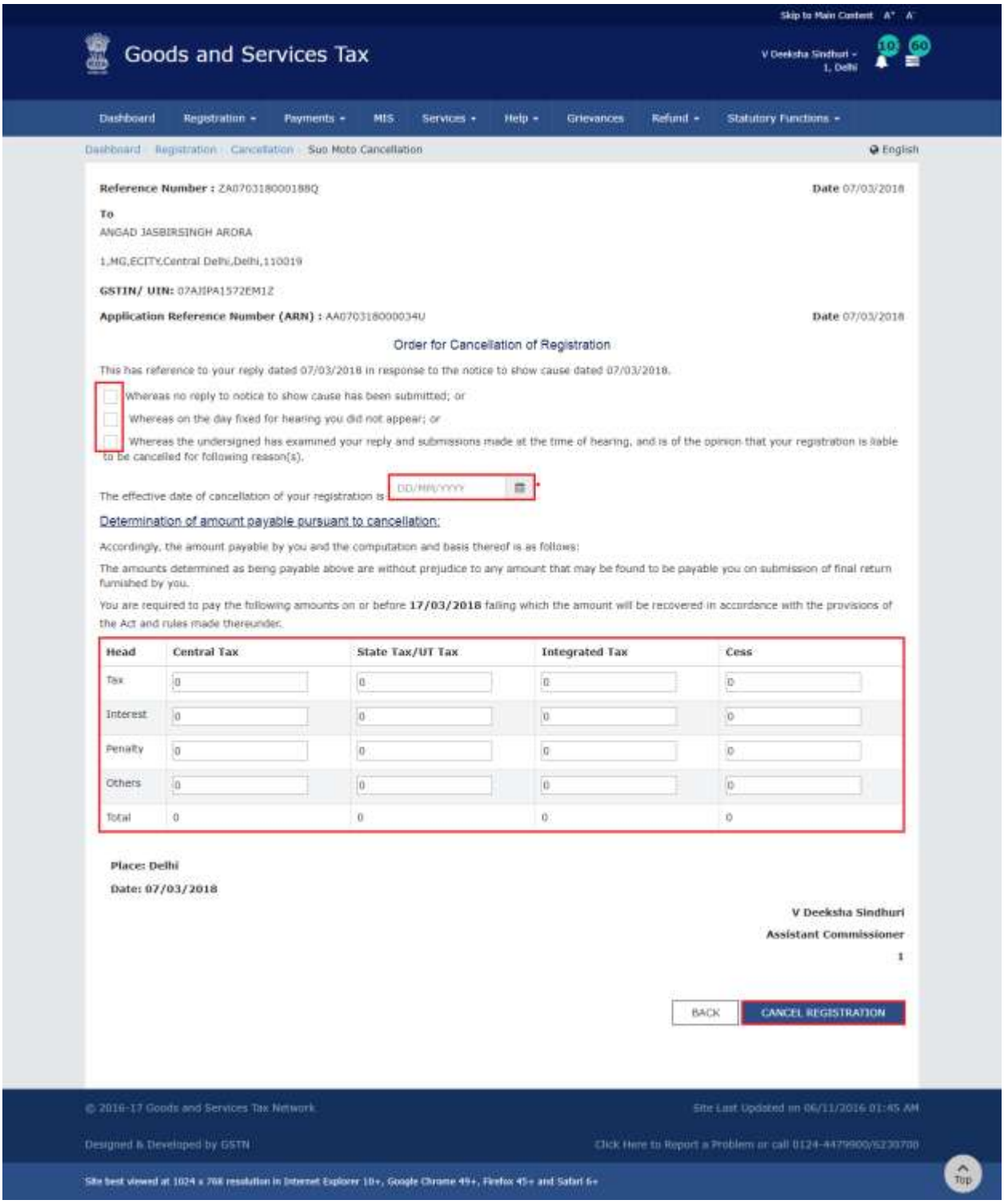
c. Order will be made available on the taxpayer's dashboard to view, print and download.
d. Status of GSTIN will change from "Proceeding for Cancellation Initiated" to "Active".

Cancel Registration

6. If you are not satisfied with the response of the taxpayer, click the **CANCEL REGISTRATION** button to cancel the registration.



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.



Skip to Main Content A+ A-

Goods and Services Tax

V Deeksha Sindhuri - 1, Delhi

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | 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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Site Last Updated on 06/11/2016 01:45 AM

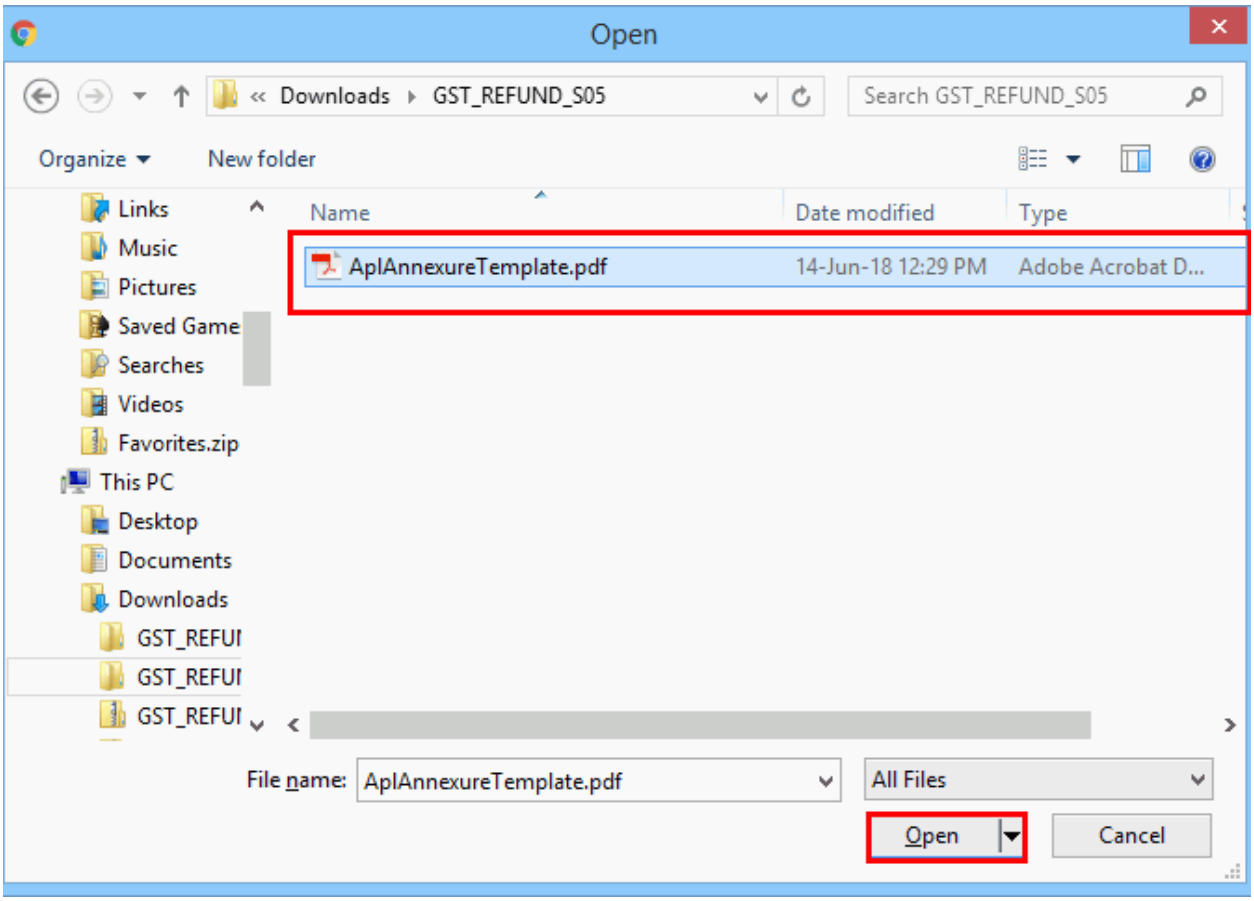
Designed & Developed by GSTN

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

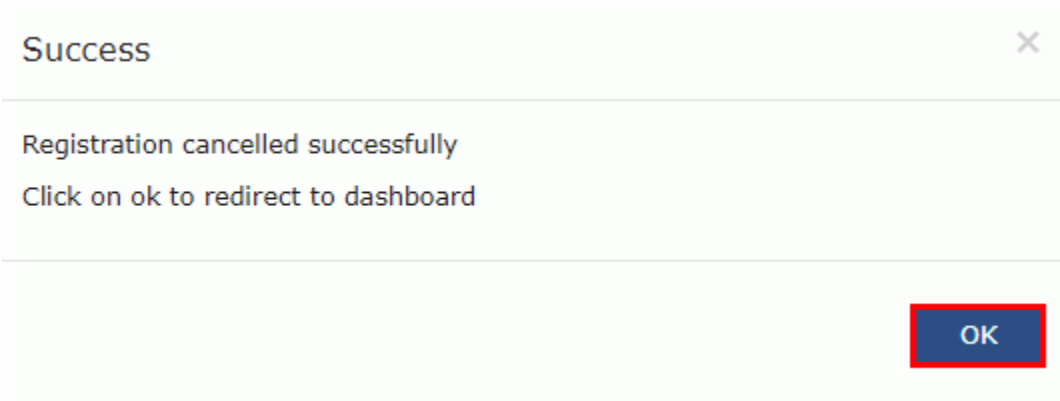
Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

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:

a. Once registration is cancelled by the Tax Authority, the 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 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.

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.

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

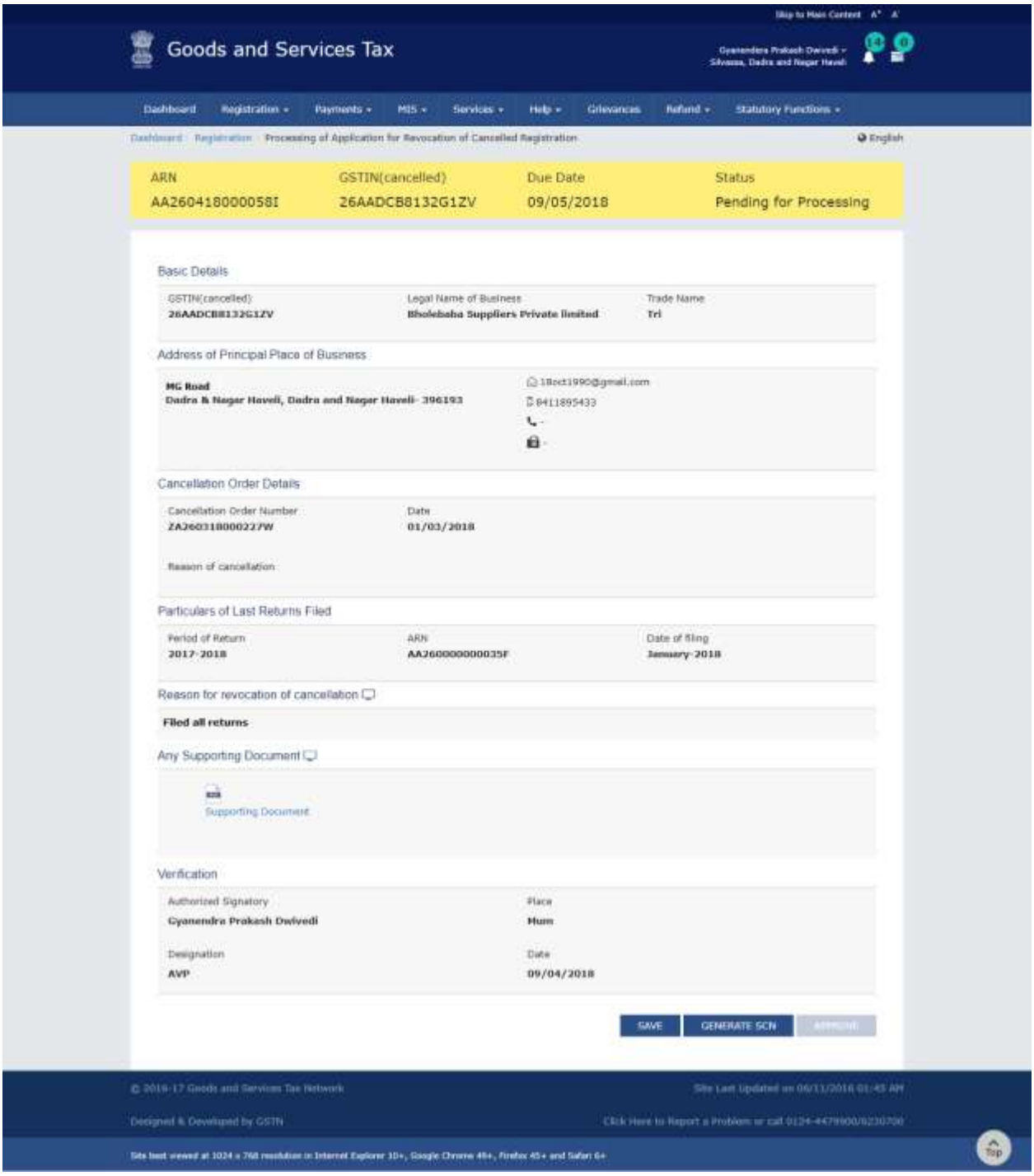
Close by> > Today 0 2 Working Days 0 3 Working Days 0

ARN Number	Business Name	Due Date	Status	Queries Raised
AA260318000195K	DHRUMAL KISHOR		Pending for Order	0
AA260318000206P	BANDURAO		Pending for Order	0
AA260418000017O	VIPNAN SAHKAR		Pending for Order	0
AA260418000055O	ganesan	09/05/2018	Pending for Processing	0
AA260418000058I	Tri	09/05/2018	Pending for Processing	0
AA260418000052U	Tr	11/05/2018	Pending for Order	4

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.



(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

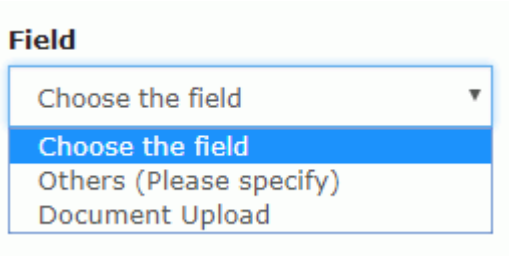
Accordingly, the Tax Official can view only two buttons - Approve and Reject.

Generate SCN in case of first time receipt of the Application for Revocation of Cancelled Registration

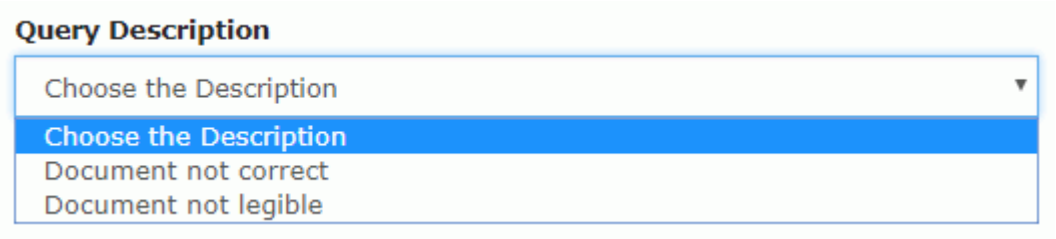
While processing the application for Revocation of Cancelled Registration, you can:
• Raise a query in case you wish to seek any clarification from the applicant, with respect to deficient information or any document required to furnish the application.
• Generate Show Cause Notice (SCN) on the query raised.

7. Review the application form thoroughly. Click the monitor icon displayed adjacent to the section headers to raise queries.

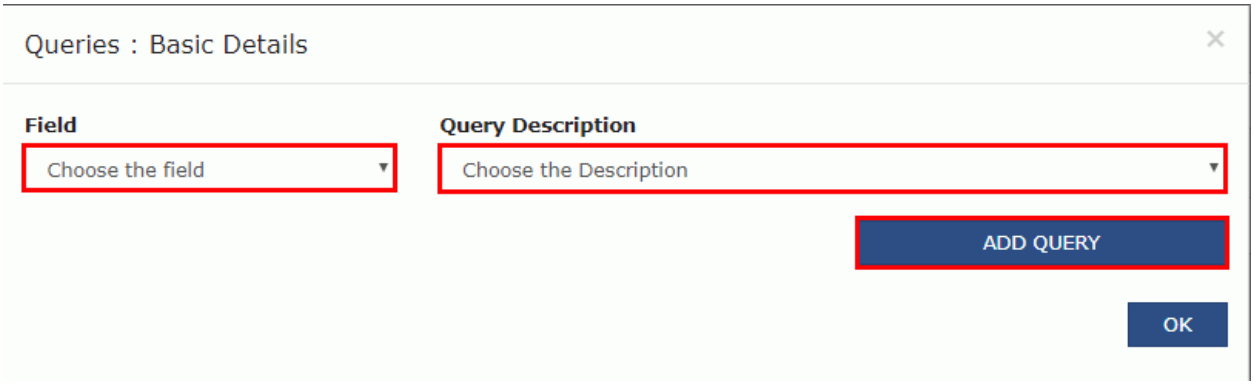
8. In the **Field** drop-down list, select the field for which you want to raise a query.



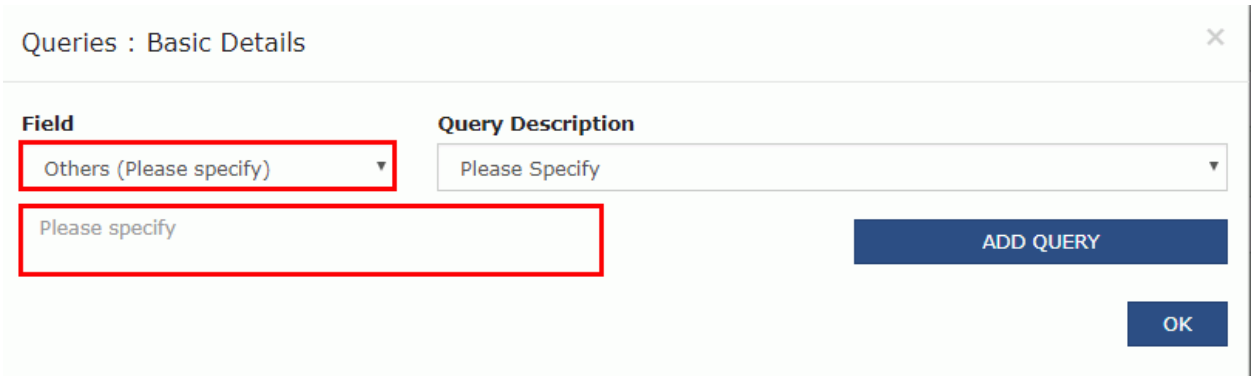
9. In the **Query Description** drop-down list, select the query to be raised.



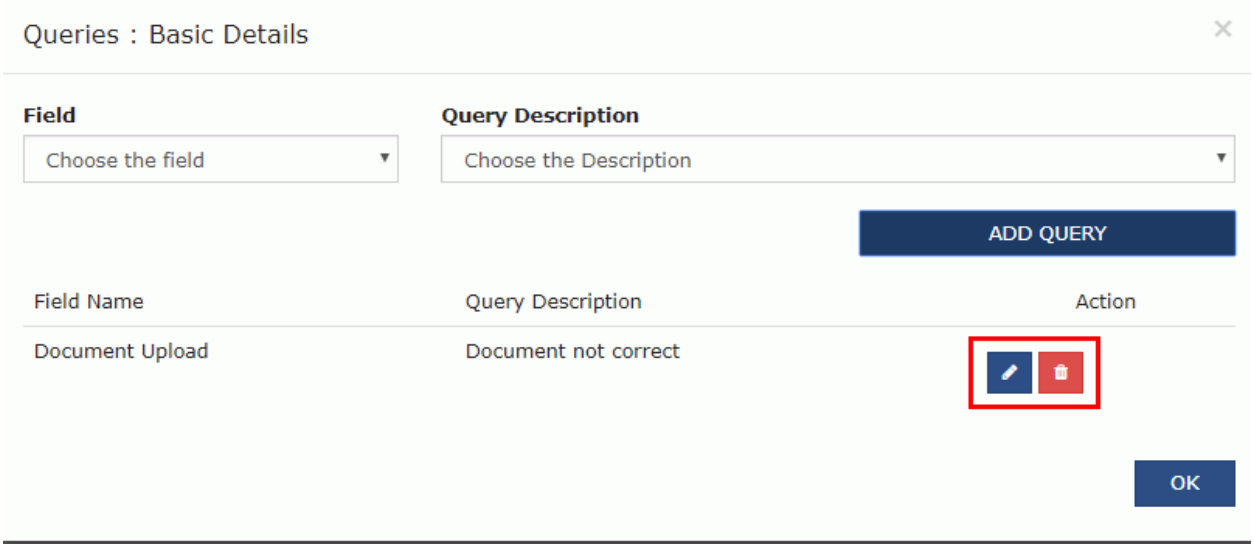
10. Click the **ADD QUERY** button to add the queries in the table given below the fields.



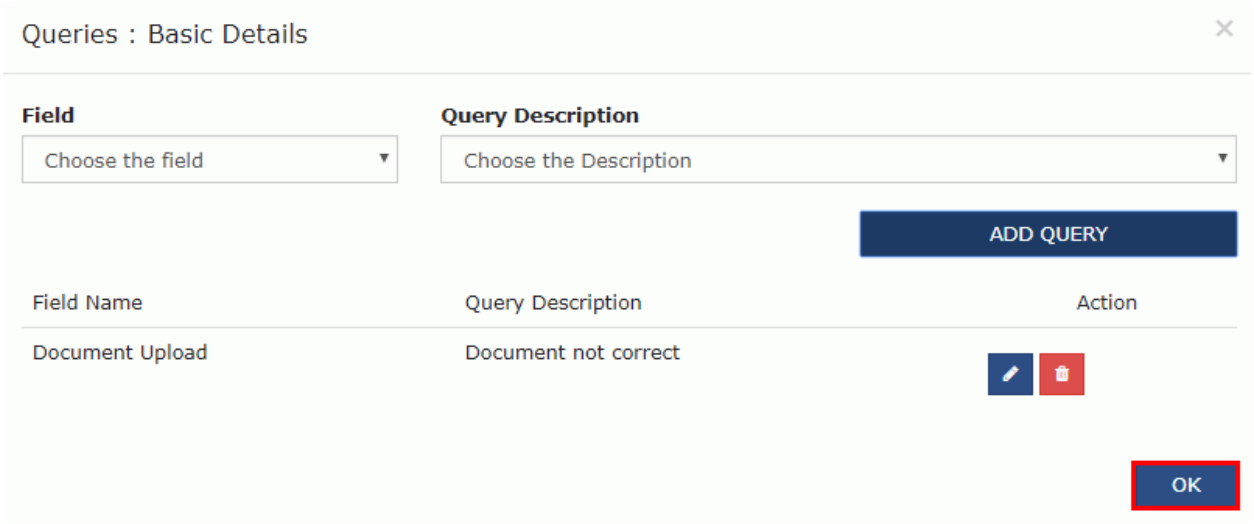
Query section of each page has an option of “Others”. You can select this option to add free text query in the page.



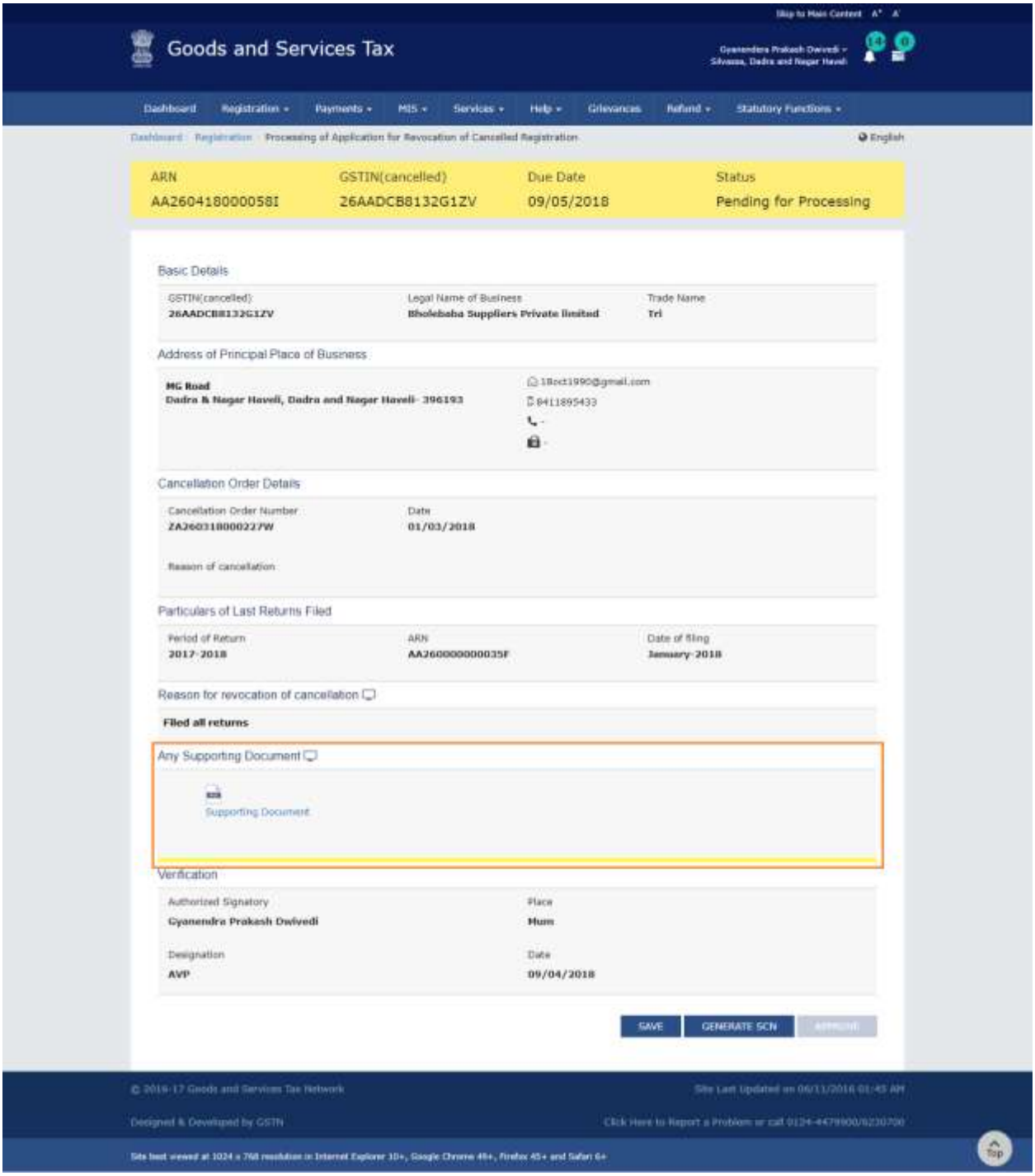
<u>Note</u>: You can click the **Edit/ Delete** button to edit or delete any raised query.



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

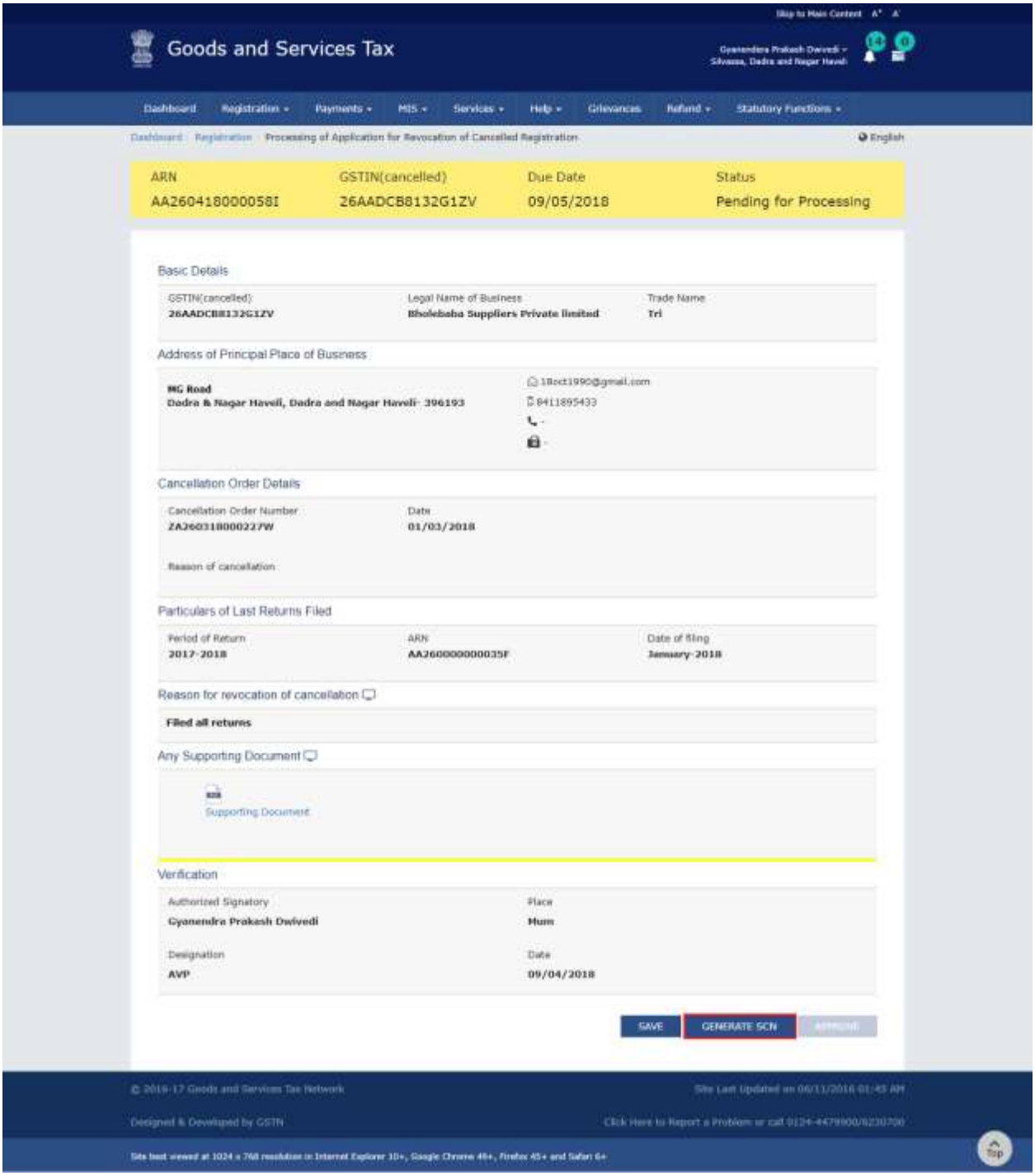


The section with queries gets highlighted as shown in the screenshot below.

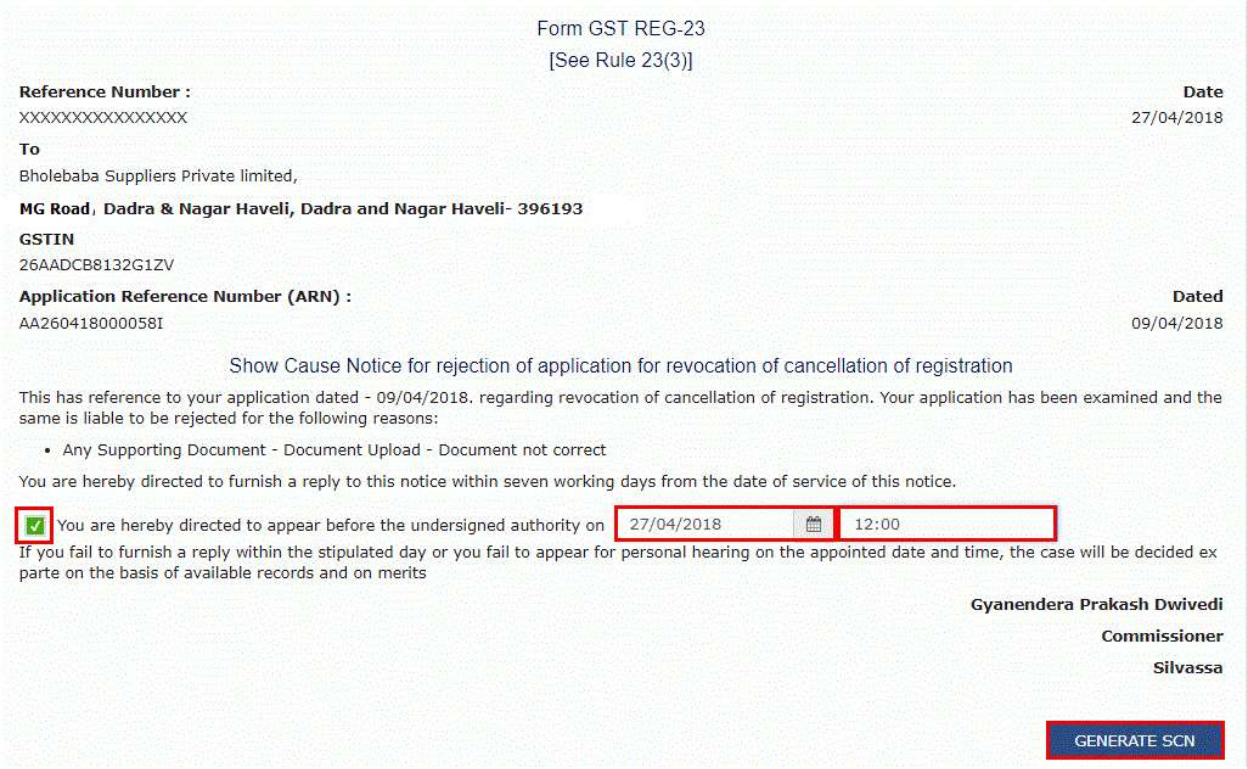


12. Click the **GENERATE SCN** button.

In case you want to save the application details, click the **SAVE** button.



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 : XXXXXXXXXXXXXXXX

Date 27/04/2018

To

Bholebaba Suppliers Private limited,

MG Road, Dadra & Nagar Haveli, Dadra and Nagar Haveli- 396193

GSTIN

26AADCB8132G1ZV

Application Reference Number (ARN) : AA260418000058I

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 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

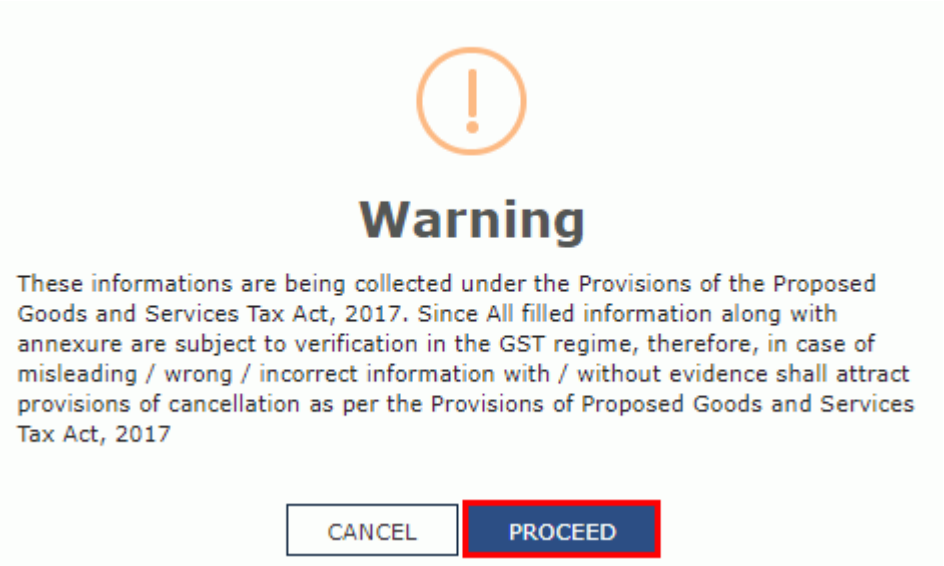
Gyanendera Prakash Dwivedi

Commissioner

Silvassa

GENERATE SCN

16. Click the **PROCEED** button.

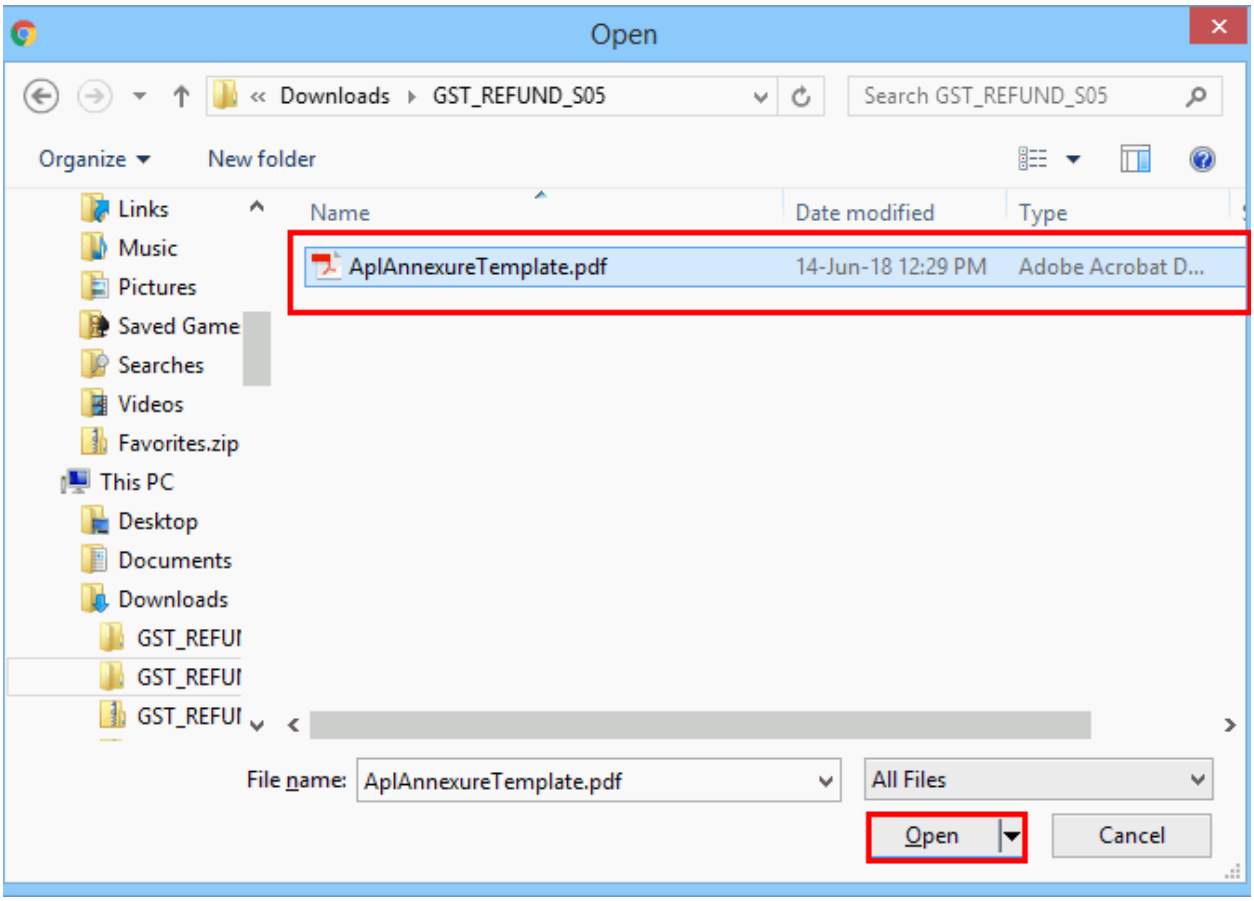


Warning

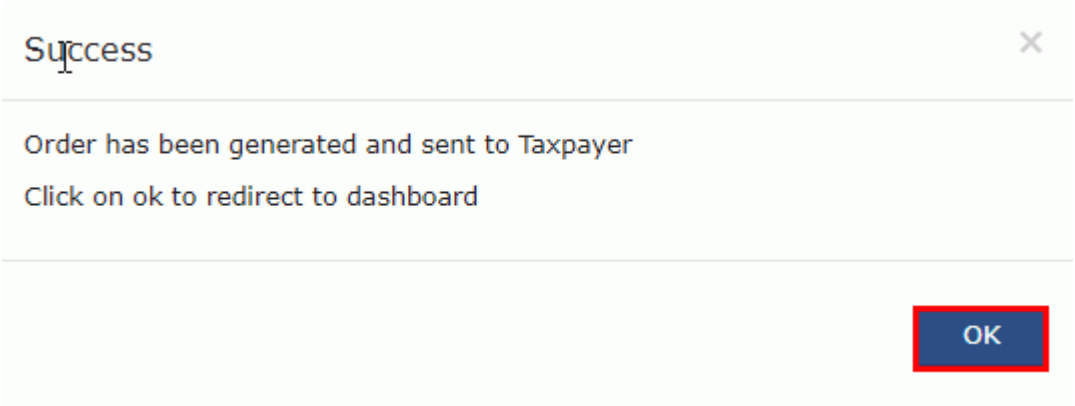
These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall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



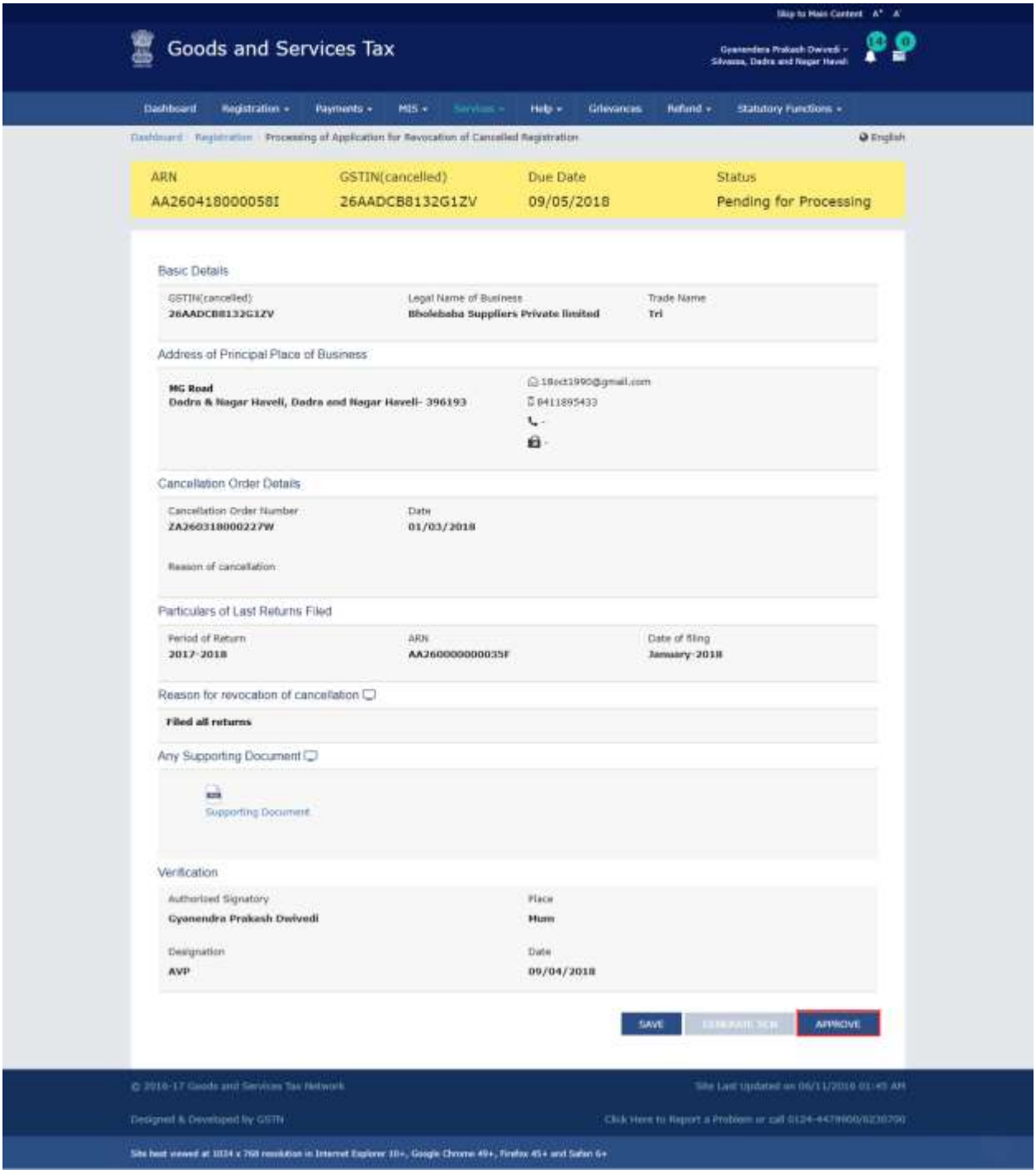
18. A success message will be displayed. Click the **OK** button.



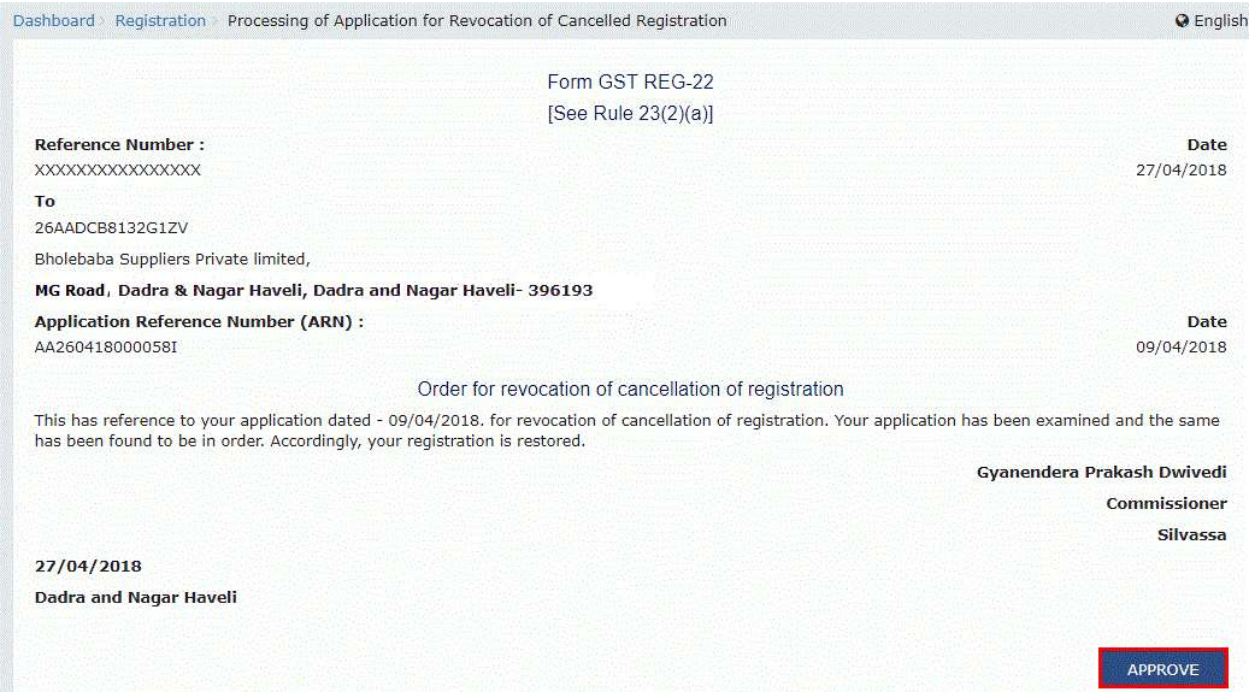
Note: The applicant will be given 7 working days' time to file reply to the Notice for seeking clarifications. In case the applicant does not respond within 7 working days' time, the work-item will go back to the Tax Official for processing, and the Tax Official will only be able to reject the application.

Approve Application for Revocation of Cancelled Registration in case of first time receipt of the Application

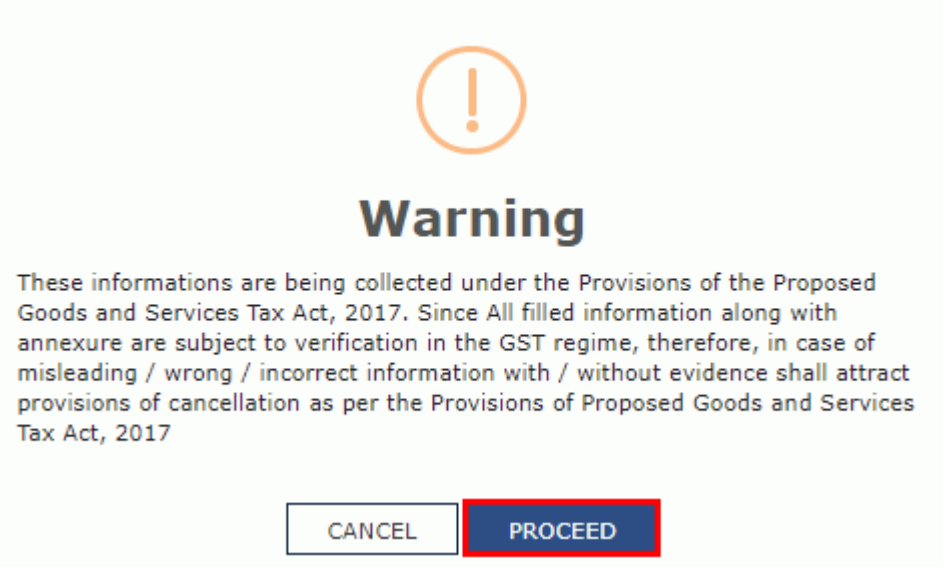
7. Review the application form given for application of revocation of cancelled registration.
8. Click the **APPROVE** button.



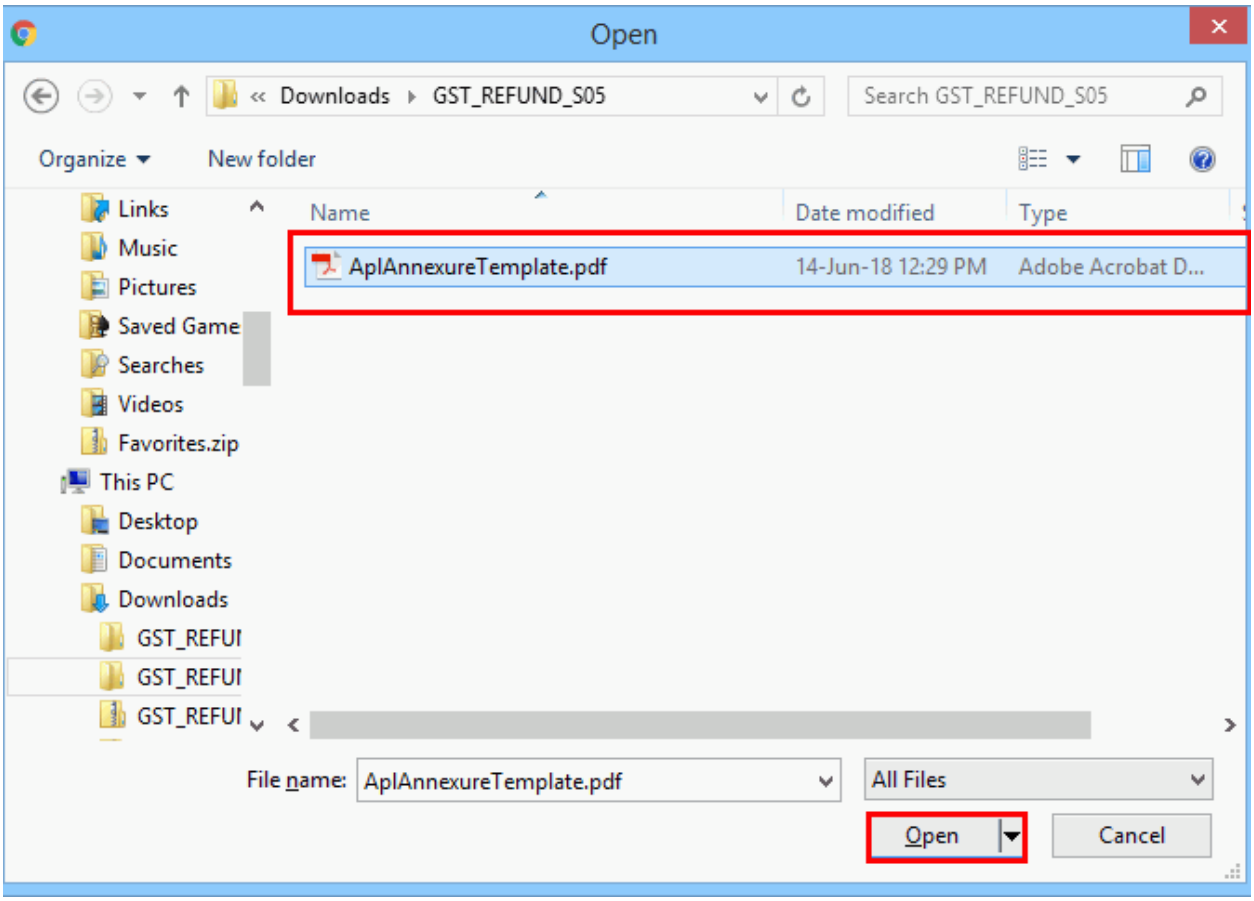
9. Click the **APPROVE** button.



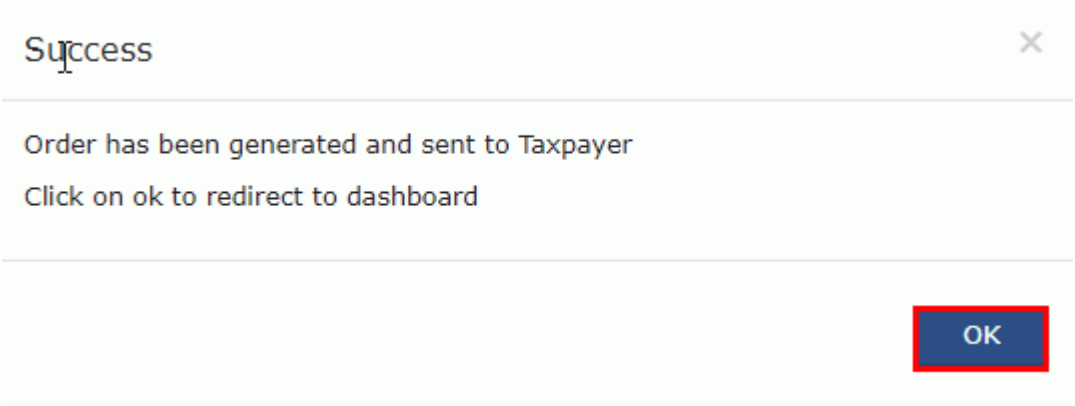
10. Click the **PROCEED** button.



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



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



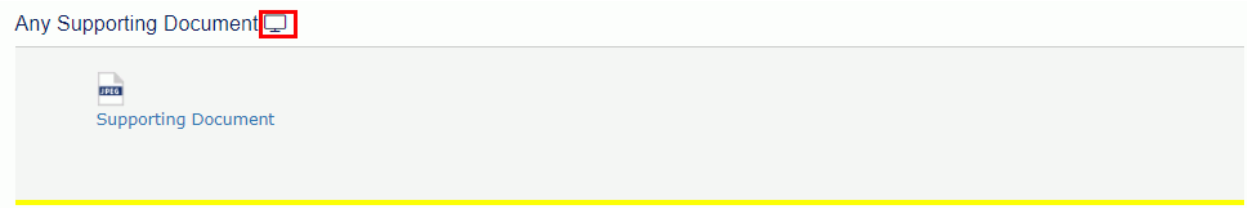
Note:

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.

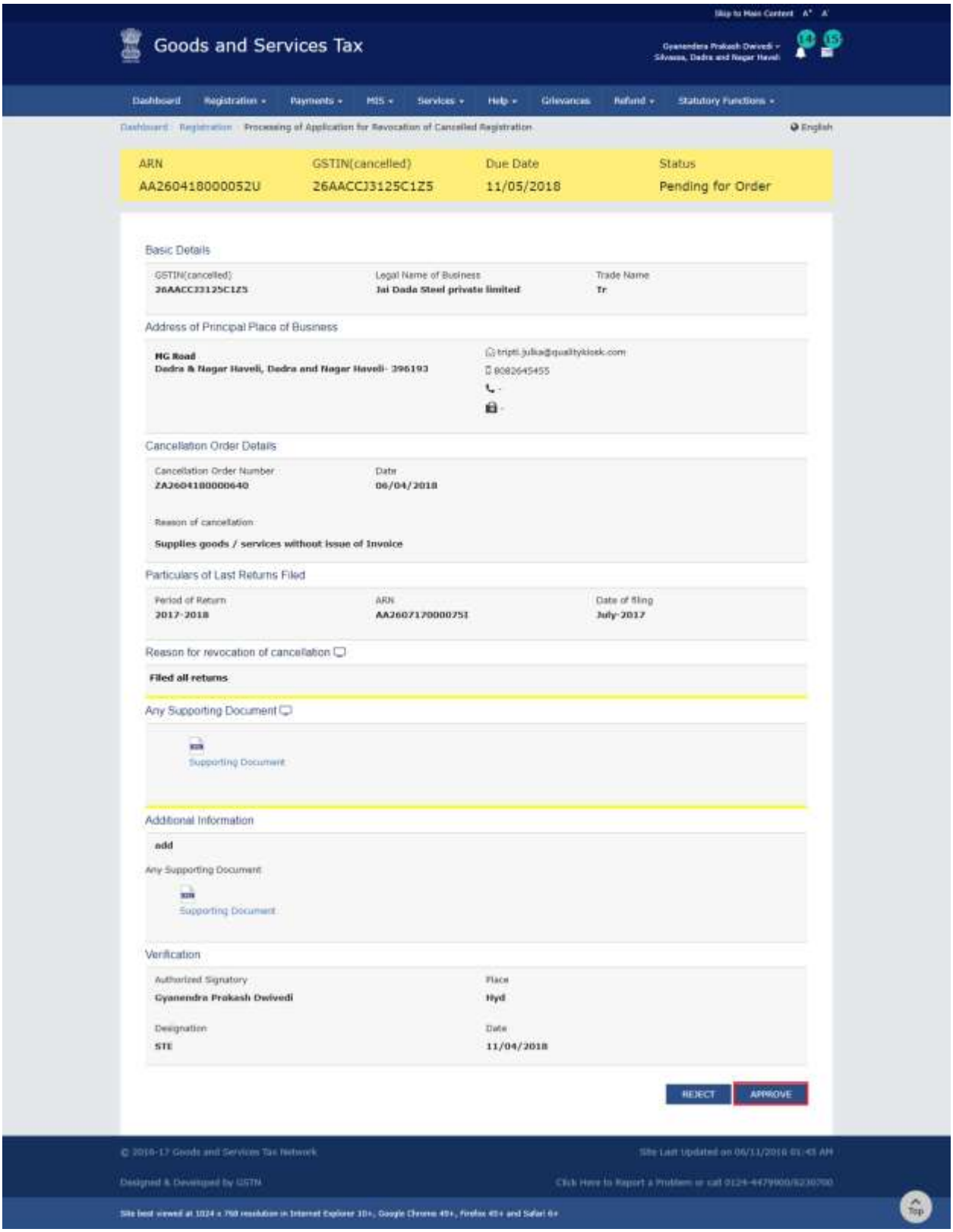
Approve the Resubmitted Application for Revocation of Cancelled Registration

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

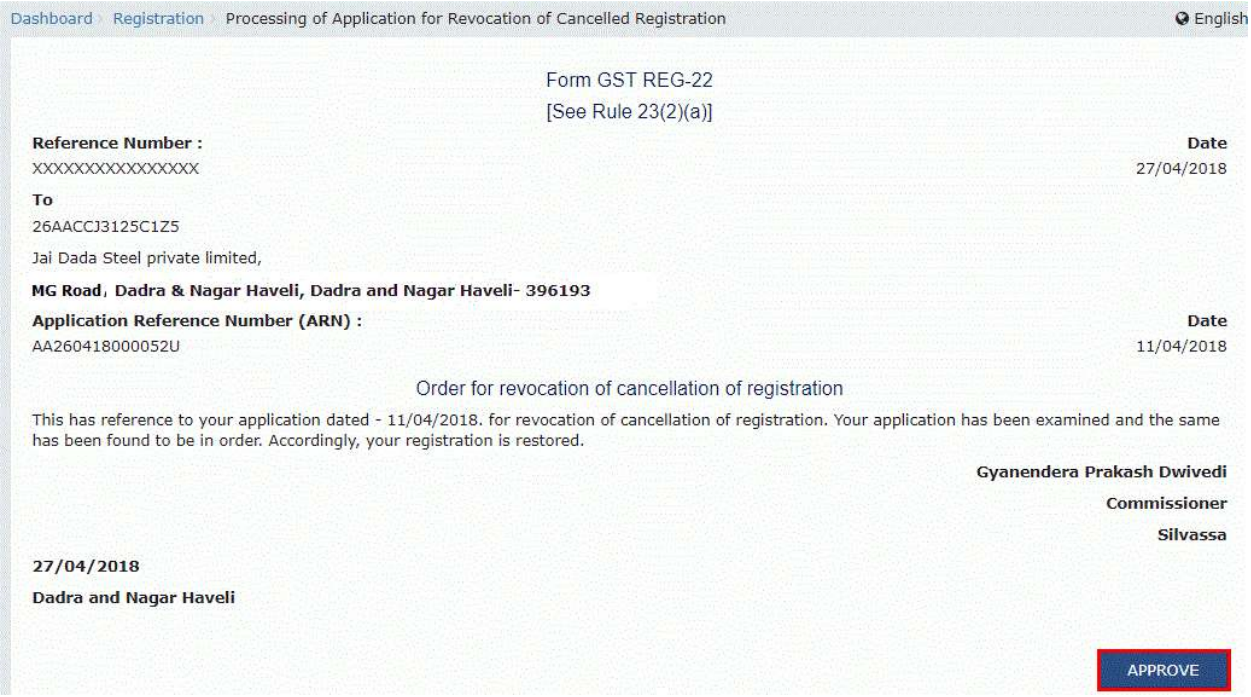
7. Review the application form thoroughly. The section with yellow highlight shows the amended information by the applicant.
8. Click the monitor icon displayed adjacent to the section headers to view the responses to the queries.



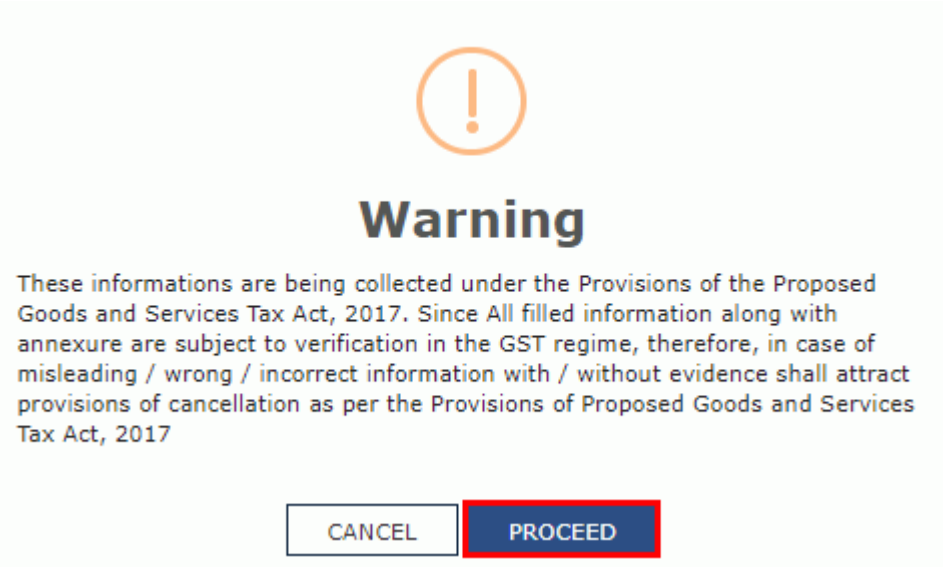
9. Click the **APPROVE** button.



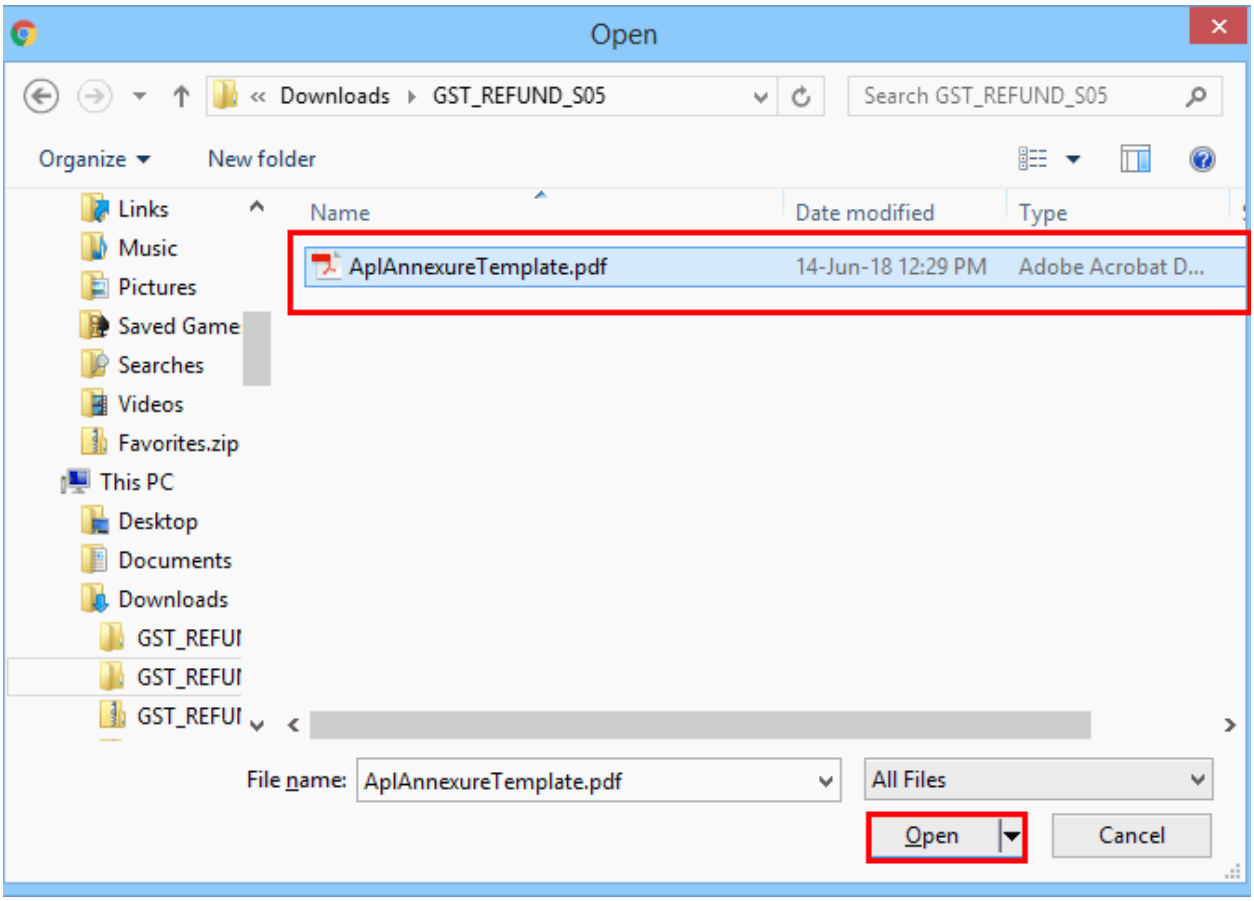
10. Click the **APPROVE** button.



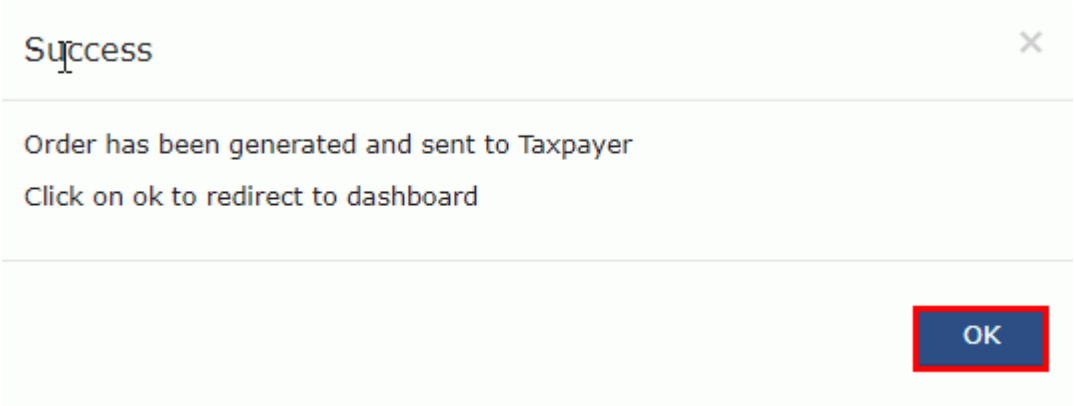
11. Click the **PROCEED** button.



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



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



Note:

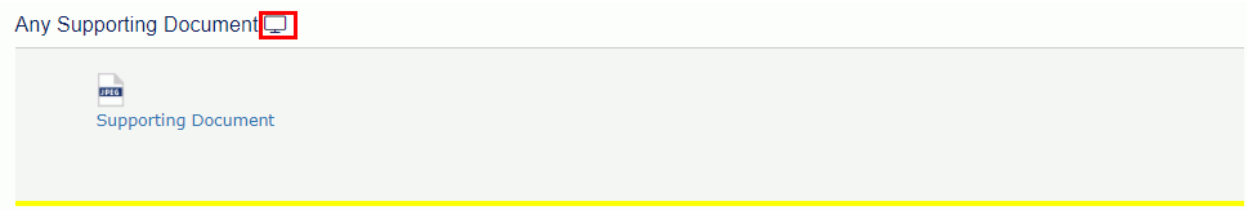
1. Order for approval of application of Revocation of cancelled registration will be issued
2. Cancelled GSTIN status will change from “Inactive” to “Active” in the GSTIN master data.
3. Taxpayer will be intimated via SMS and email of the approval of application.
4. Order to be made available on the 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.



9. Click the **REJECT** button.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Refund | Statutory Functions

Dashboard / Registration / Processing of Application for Revocation of Cancelled Registration

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

MG Road
Dadra & Nagar Haveli, Dadra and Nagar Haveli- 396193

tripti.julka@qualityklosk.com
8082645455

Cancellation Order Details

Cancellation Order Number	Date
ZA260418000064O	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

Any Supporting Document

Supporting Document

Verification

Authorized Signatory	Place
Gyanendra Prakash Dwivedi	Hyd
Designation	**Date**
STE	11/04/2018

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 : XXXXXXXXXXXXXXXX

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:

- [x] 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.

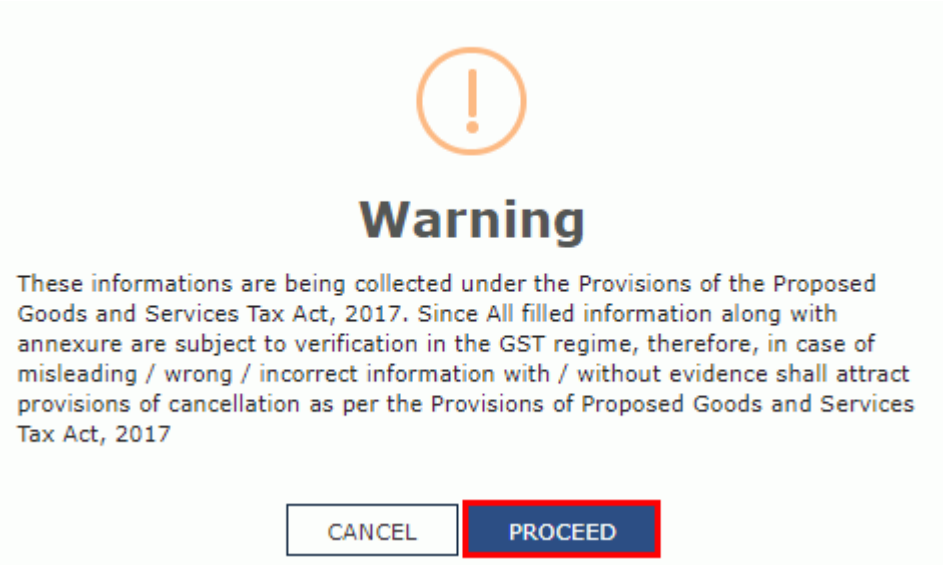
Gyanendera Prakash Dwivedi

Commissioner

Silvassa

GENERATE ORDER

11. Click the **PROCEED** button.

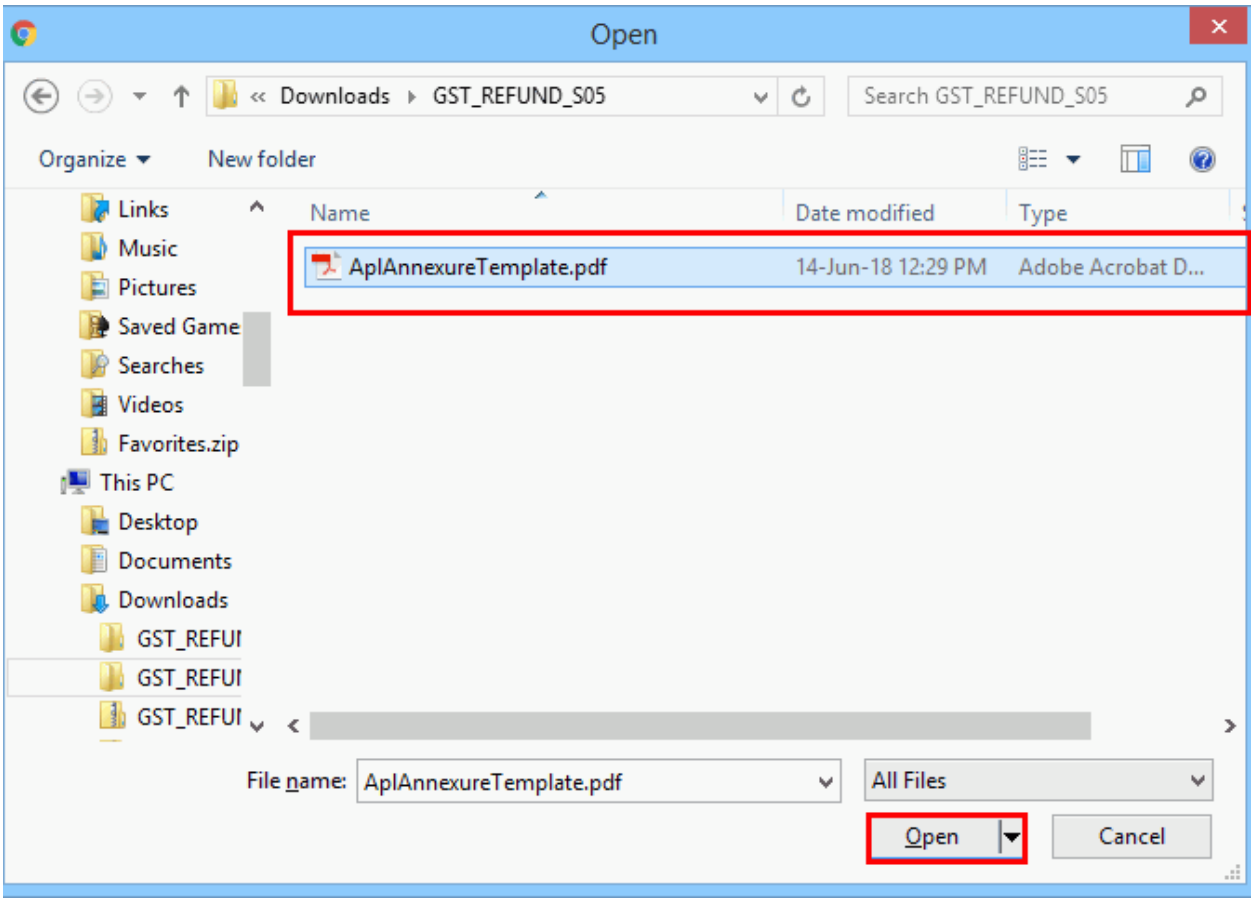


Warning

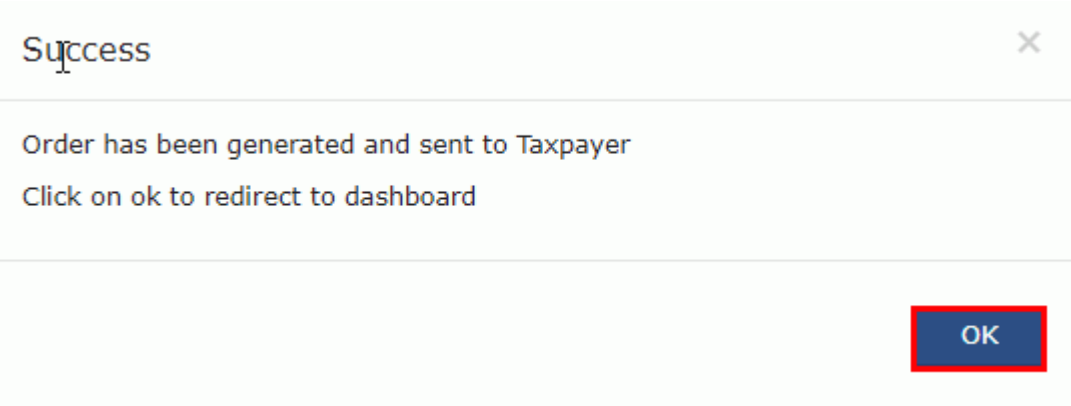
These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall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

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.

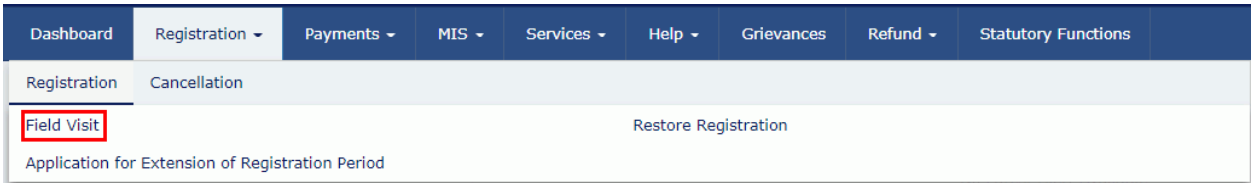
Post Registration Field Visit

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.

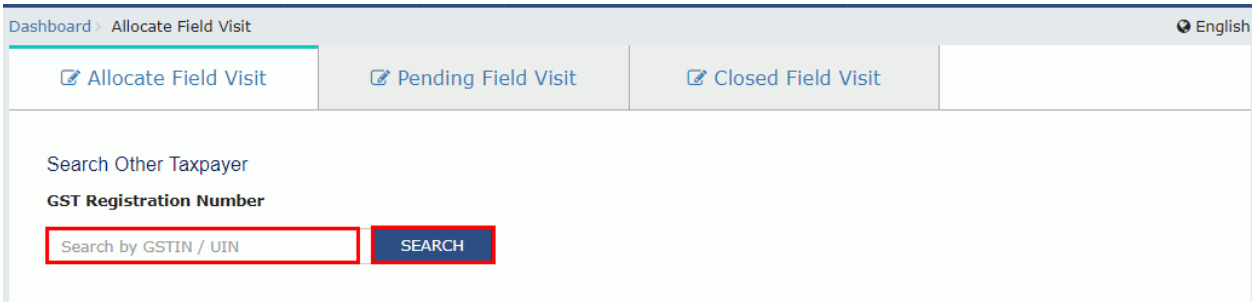
A (i) Allocate Field Visit
A (ii) Pending Field Visit
A (iii) Closed Field Visit

A (i) Allocate Field Visit

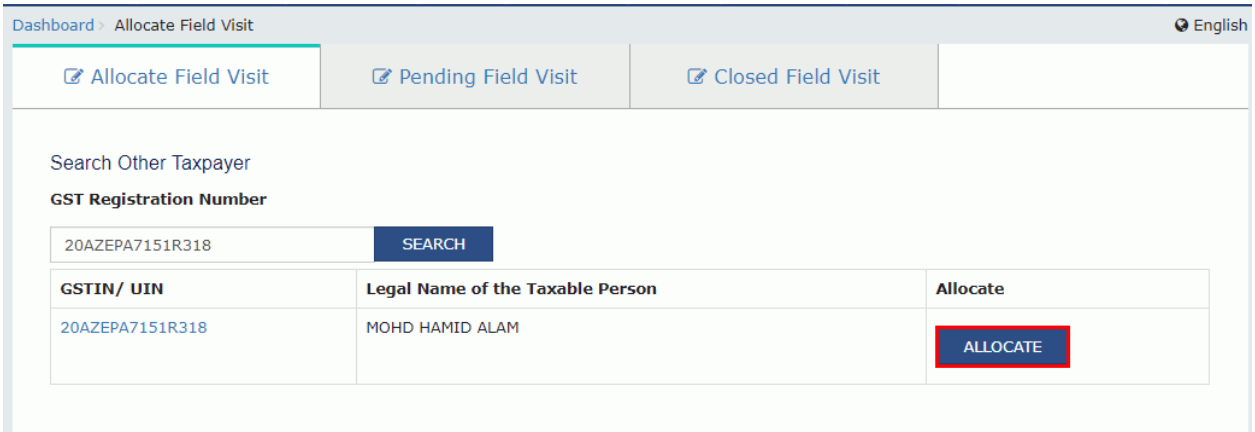
The **Allocate Field Visit** tab is selected by default.

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.



c. The search results are displayed. Click the **ALLOCATE** button to allocate the field visit to the Field Visit Officer.



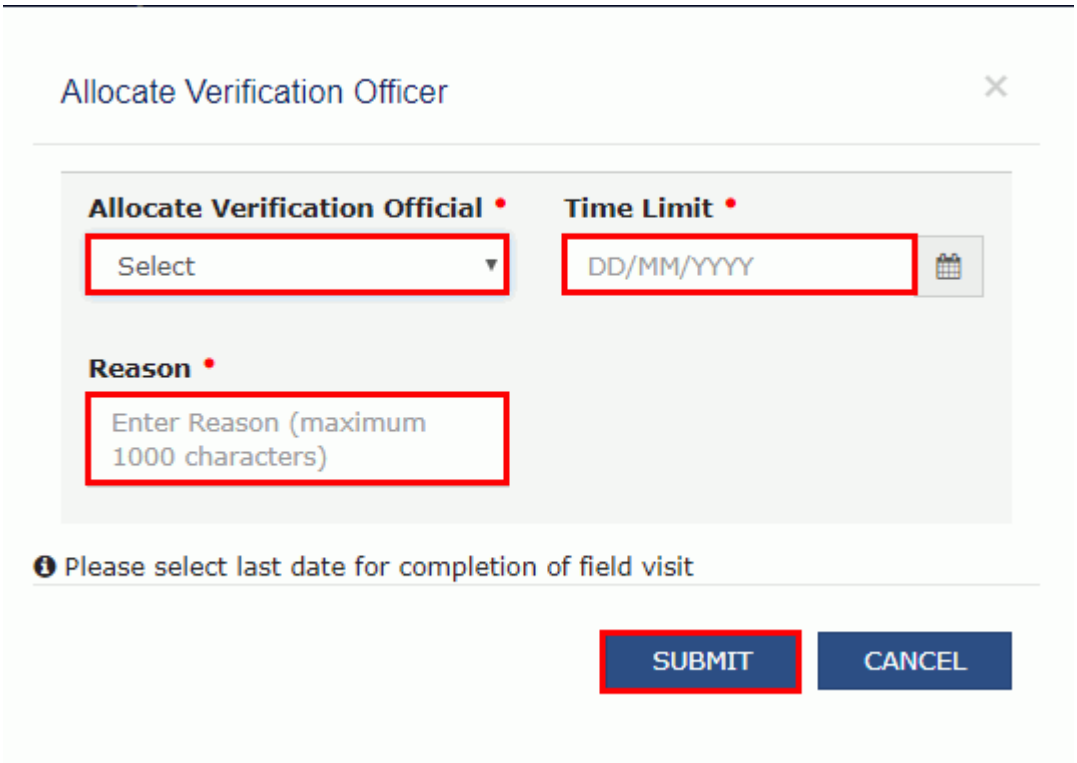
d. Select the name of the Verification Official from the **Allocate Verification Official** drop-down list.

e. Select the **Time Limit** for last date for completion of field visit using the calendar.

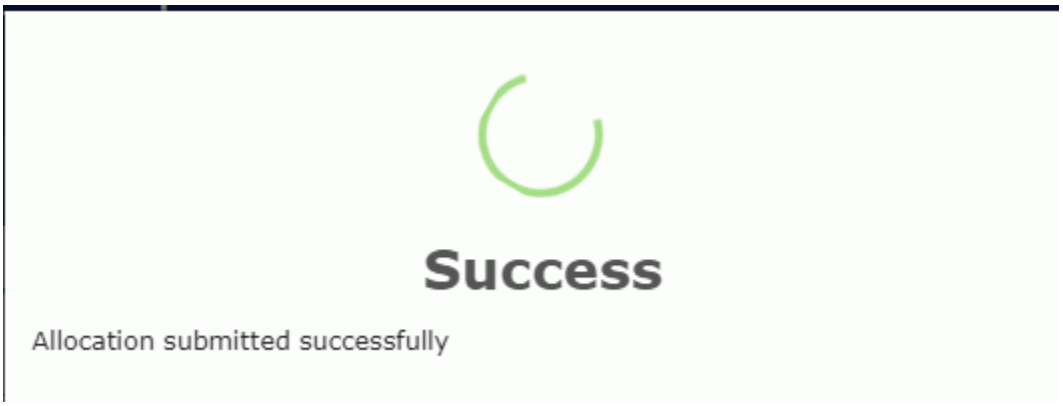
f. Enter the **Reason** for the field visit.

Note: You can enter maximum of 1000 characters.

g. Click the **SUBMIT** button.



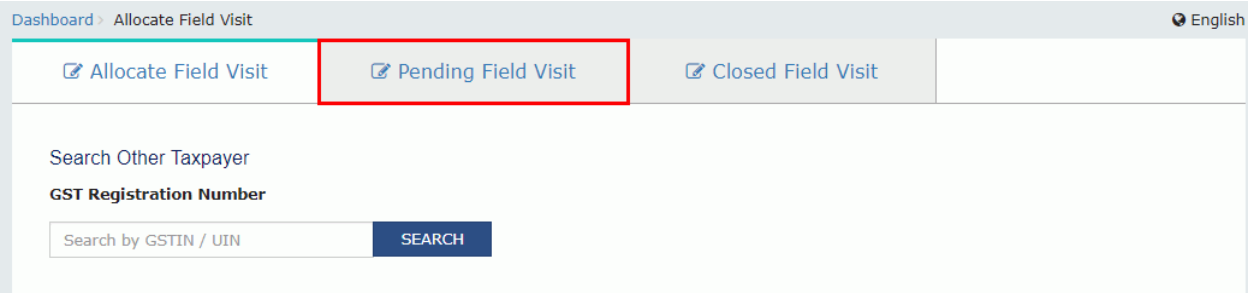
h. A confirmation message is displayed that field is allocated successfully.



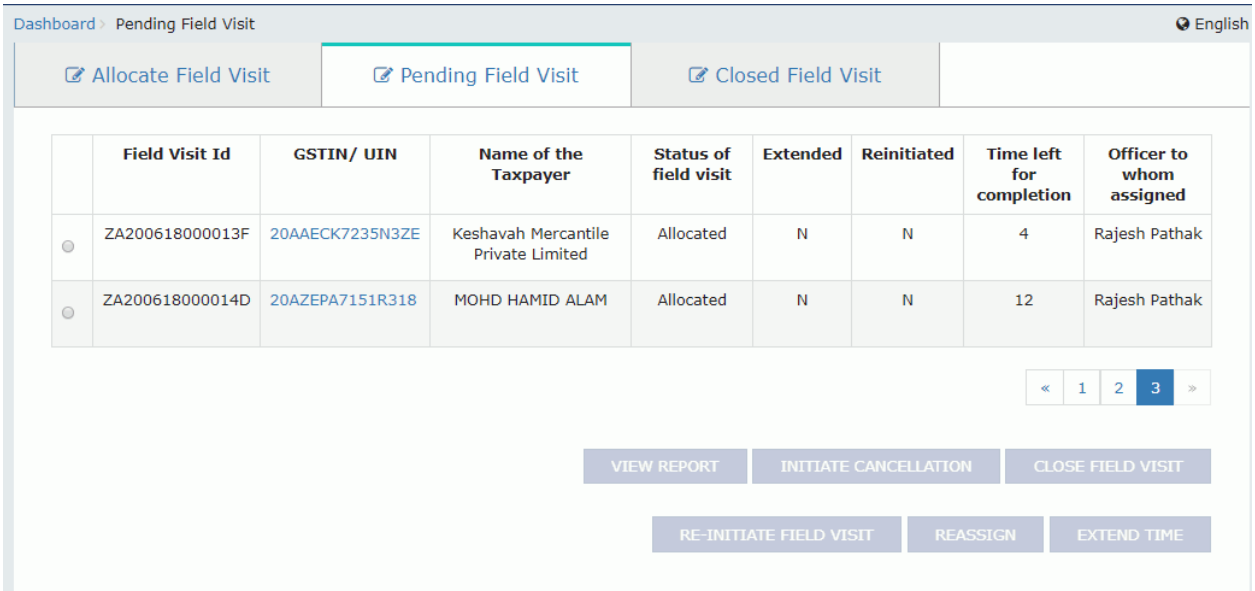
i. On successful allocation, an automated Email and SMS will also be sent to the Field Visit Officer. An alert will also be sent on Field Visit Official Dashboard.

A (ii) Pending Field Visit

a. Click the **Pending Field Visit** tab.



b. The list of GSTINs is displayed.



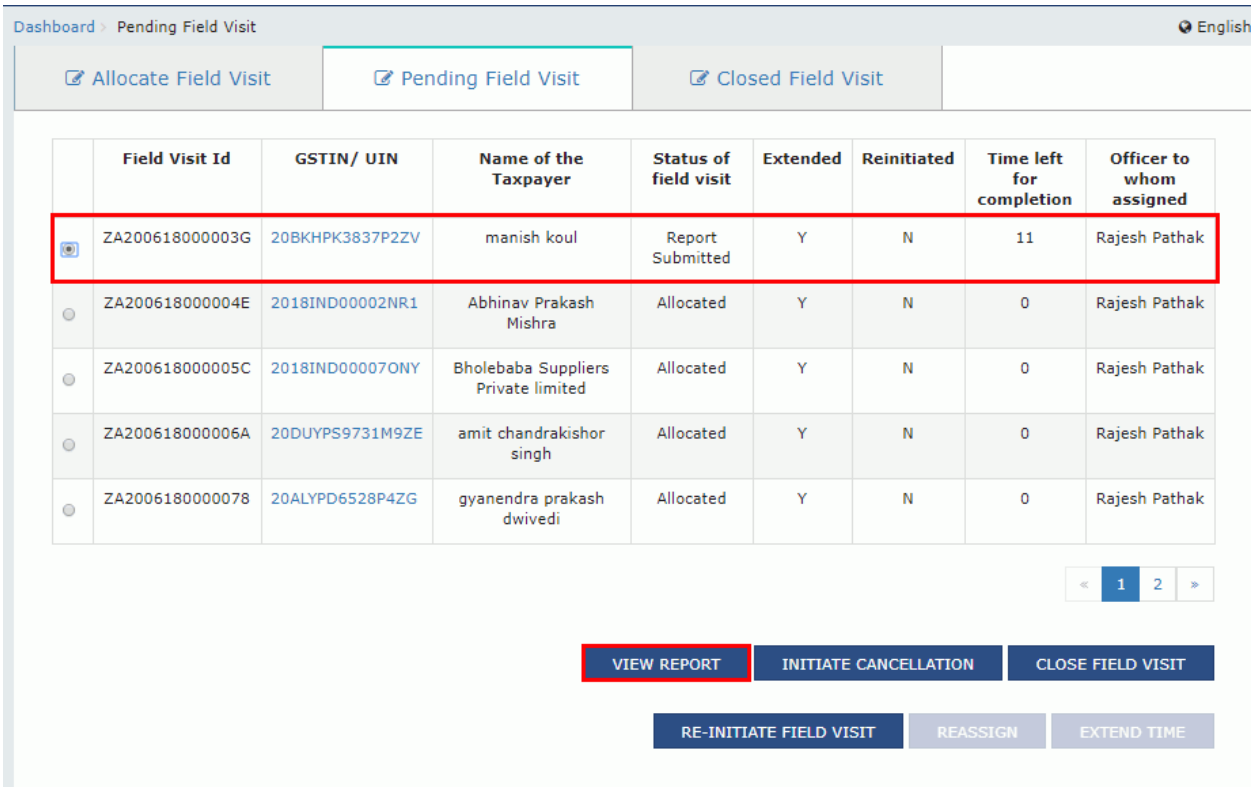
There are five buttons displayed on this page.

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.



ii. Click the **DOWNLOAD REPORT** to download the report

Goods and Services Tax

Dashboard | Registration | Payments | RTS | Services | Help | Grievances | Refund | Statutory Functions

Dashboard / 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	108KHPK3837F2ZV
Task Assigned By	Ranjeet Kumar Sinha
Date and time of assigning Task	05/06/2018 15:12:57

Date of Visit: 03/06/2018

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: sumit

Middle Name

Last Name

Father's Name

First Name: test

Middle Name

Last Name

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

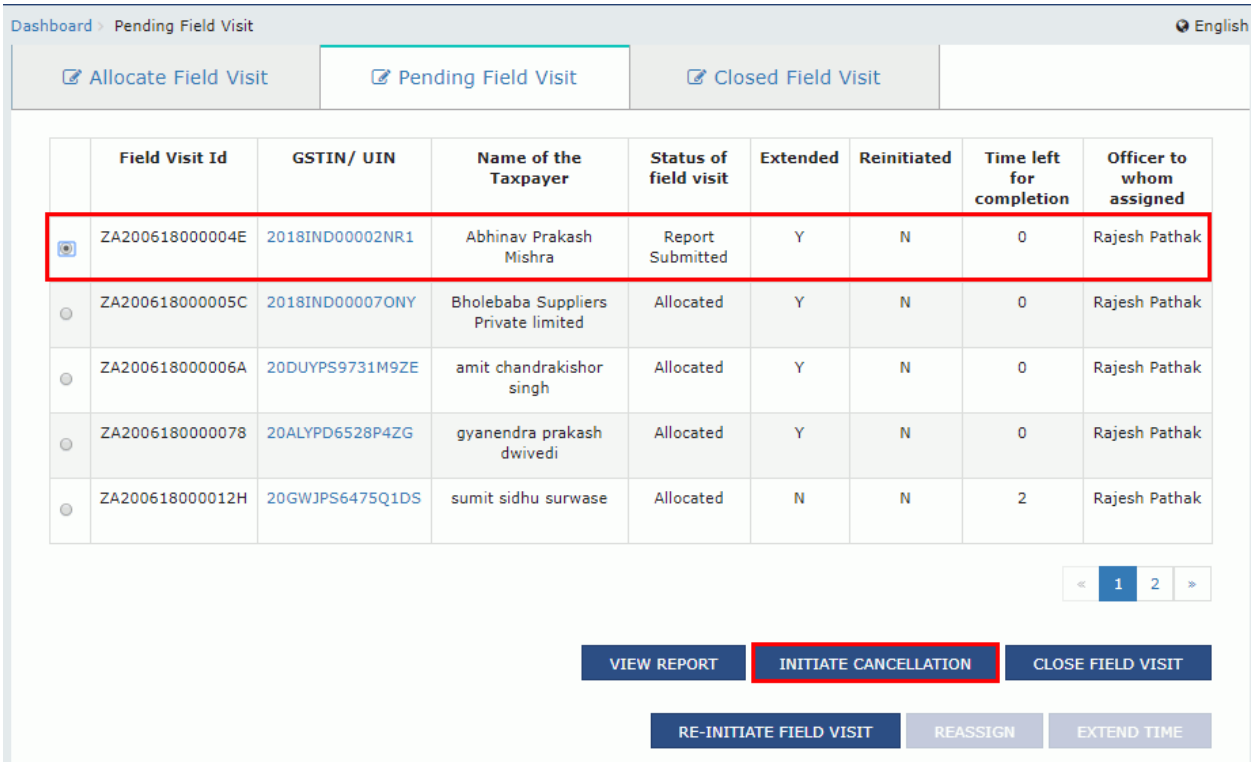
Date: 19/06/2018

Ranjeet Kumar Sinha
Data Entry Operators
Gumla

BACK | DOWNLOAD REPORT

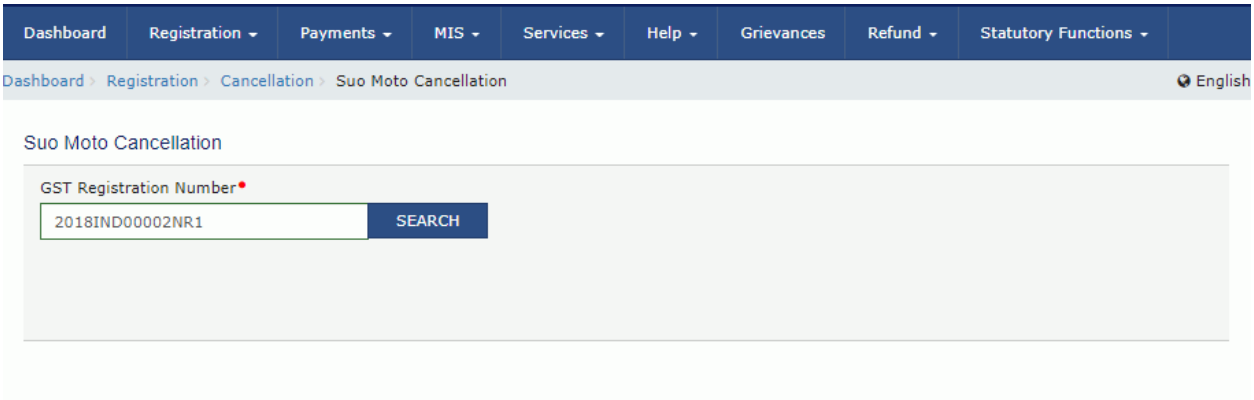
Initiate Cancellation

i. To initiate cancellation of registration, select the Field Visit ID and click the **INITIATE CANCELLATION** button.



	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

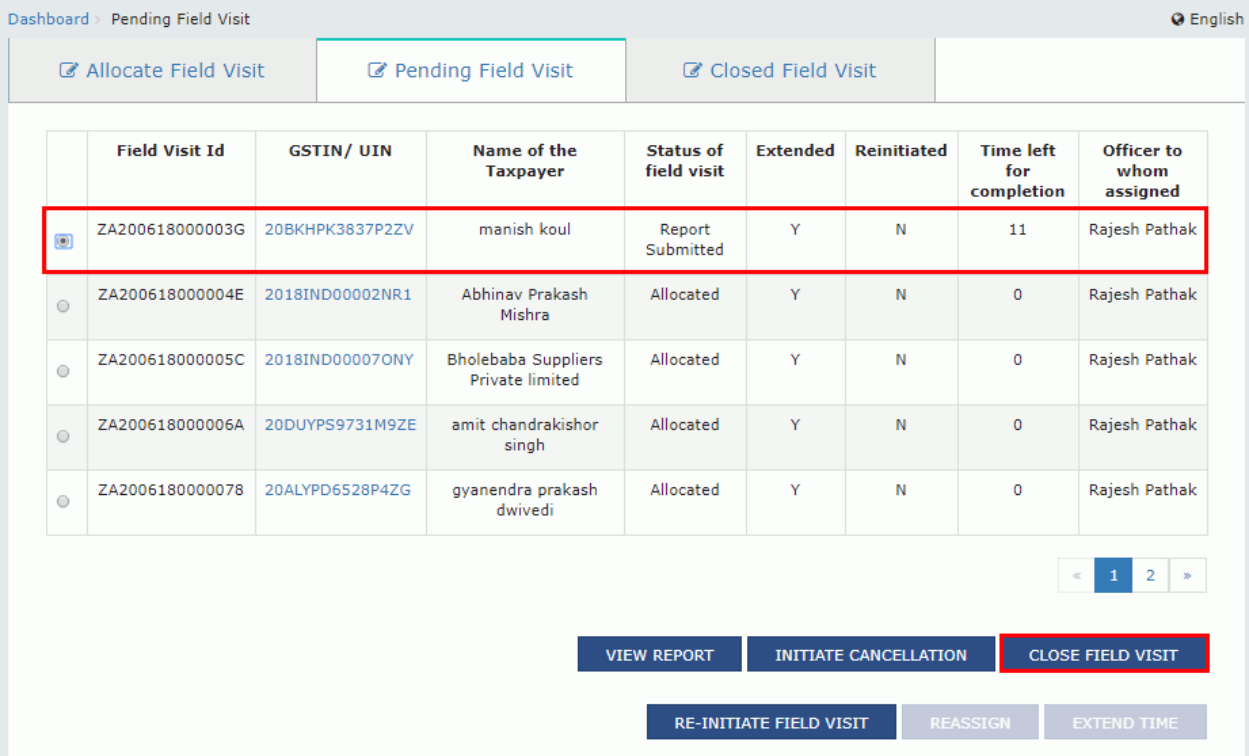
ii. The Suo Moto Cancellation page is displayed with the GST Registration number auto-populated to cancel the registration.
This action will mark the Field Visit work item as Closed.



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.

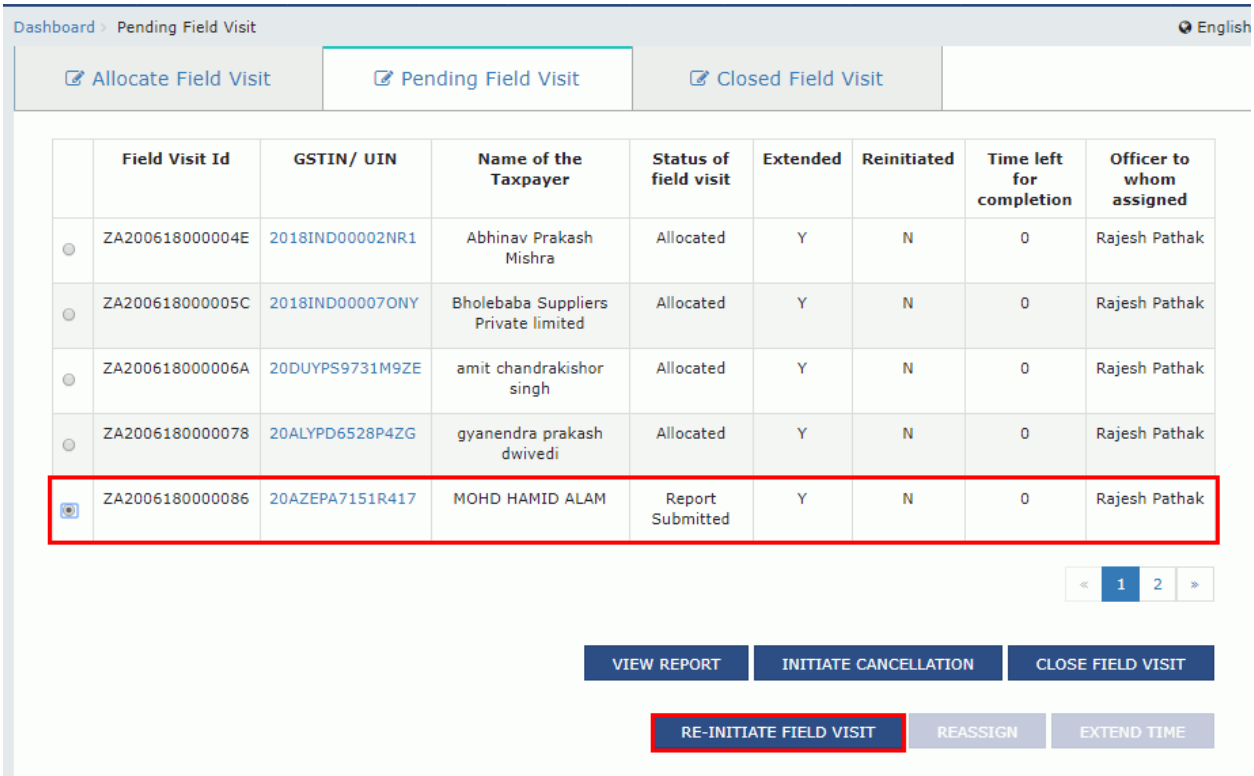


	Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Status of field visit	Extended	Reinitiated	Time left for completion	Officer to whom assigned
◉	ZA200618000003G	20BKHPK3837P2ZV	manish koul	Report Submitted	Y	N	11	Rajesh Pathak
○	ZA200618000004E	2018IND00002NR1	Abhinav Prakash Mishra	Allocated	Y	N	0	Rajesh Pathak
○	ZA200618000005C	2018IND00007ONY	Bholebaba Suppliers Private limited	Allocated	Y	N	0	Rajesh Pathak
○	ZA200618000006A	20DUYPS9731M9ZE	amit chandrakishor singh	Allocated	Y	N	0	Rajesh Pathak
○	ZA2006180000078	20ALYPD6528P4ZG	gyanendra prakash dwivedi	Allocated	Y	N	0	Rajesh Pathak

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.

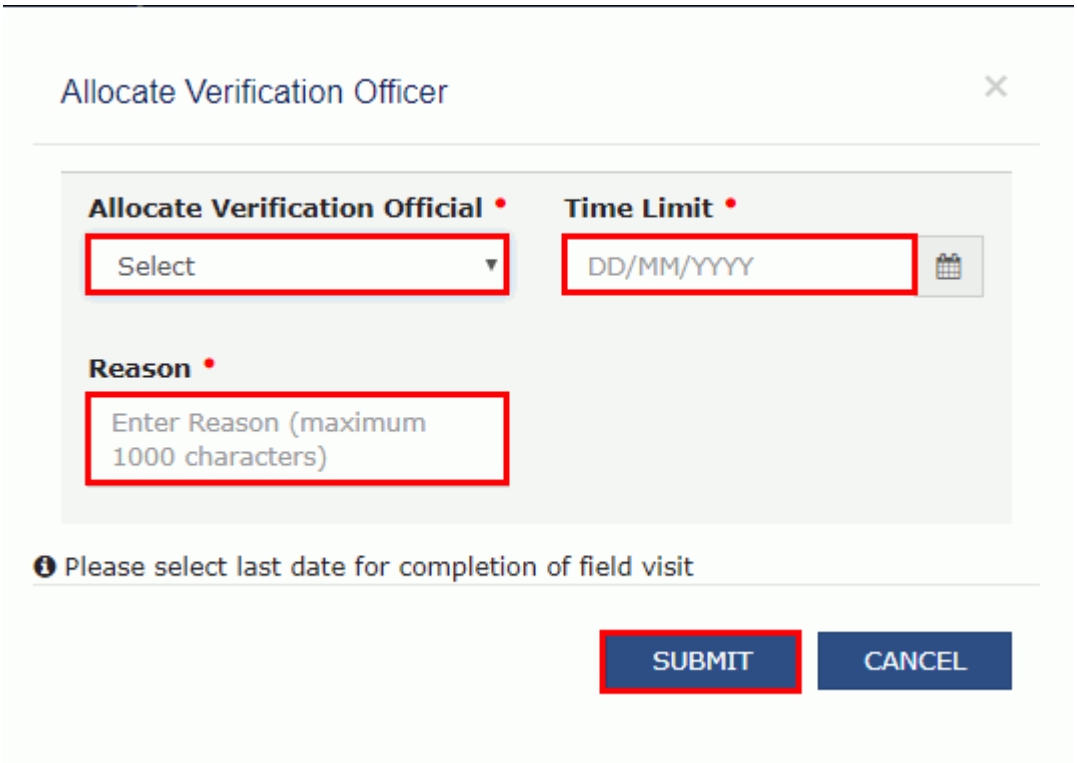


b. Select the name of the Verification Official from the **Allocate Verification Official** drop-down list.

c. Select the **Time Limit** for last date for completion of field visit using the calendar.

d. Enter the **Reason** for the field visit.

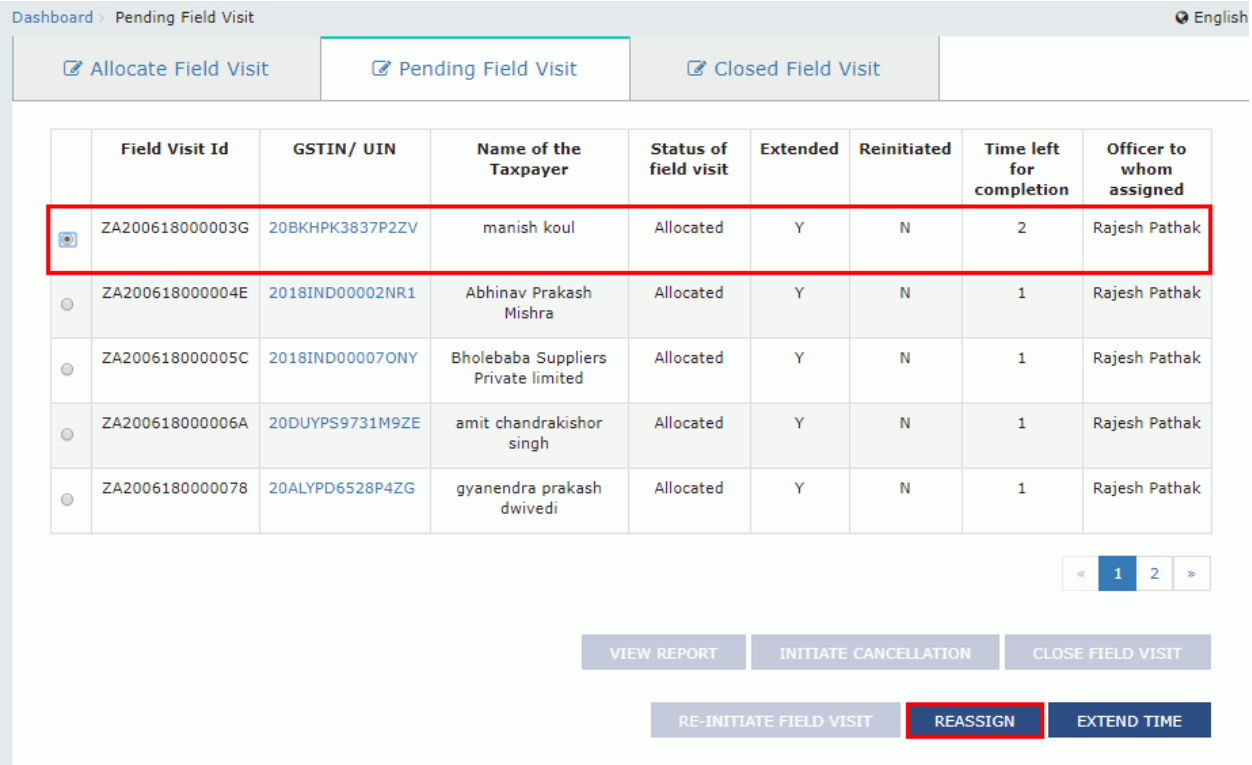
e. Click the **SUBMIT** button.



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.

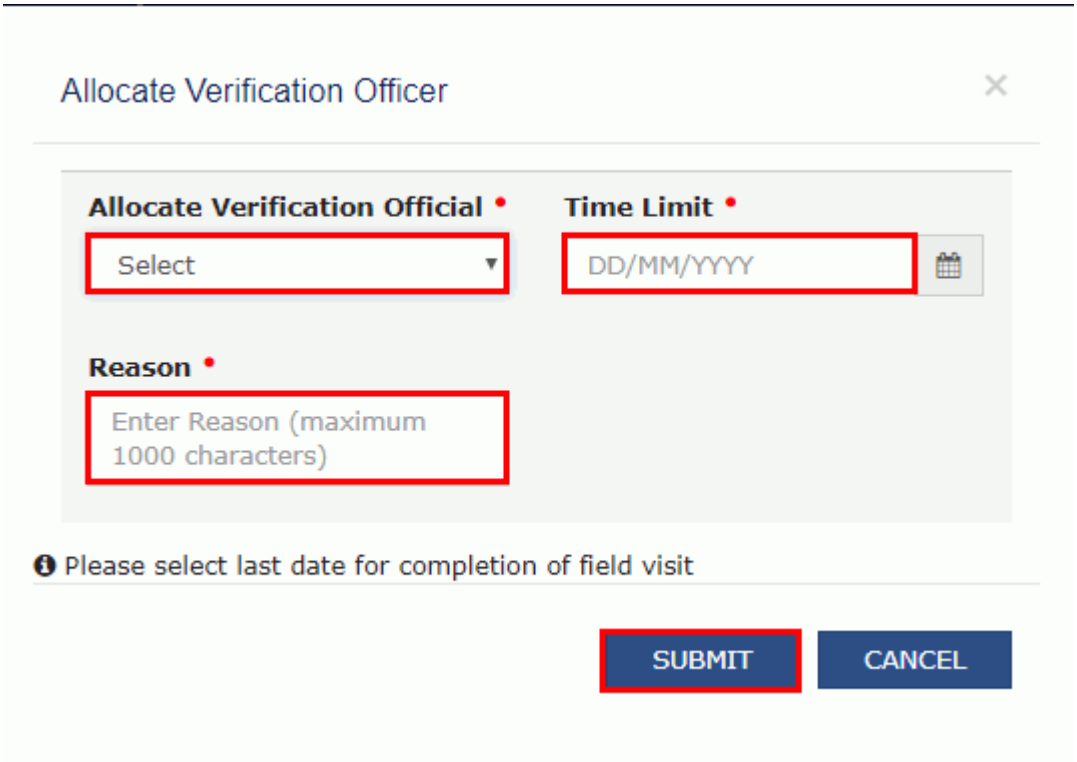


ii. Select the name of the Verification Official from the **Allocate Verification Official** drop-down list.

iii. Select the **Time Limit** for last date for completion of field visit using the calendar.

iv. Enter the **Reason** for the field visit.

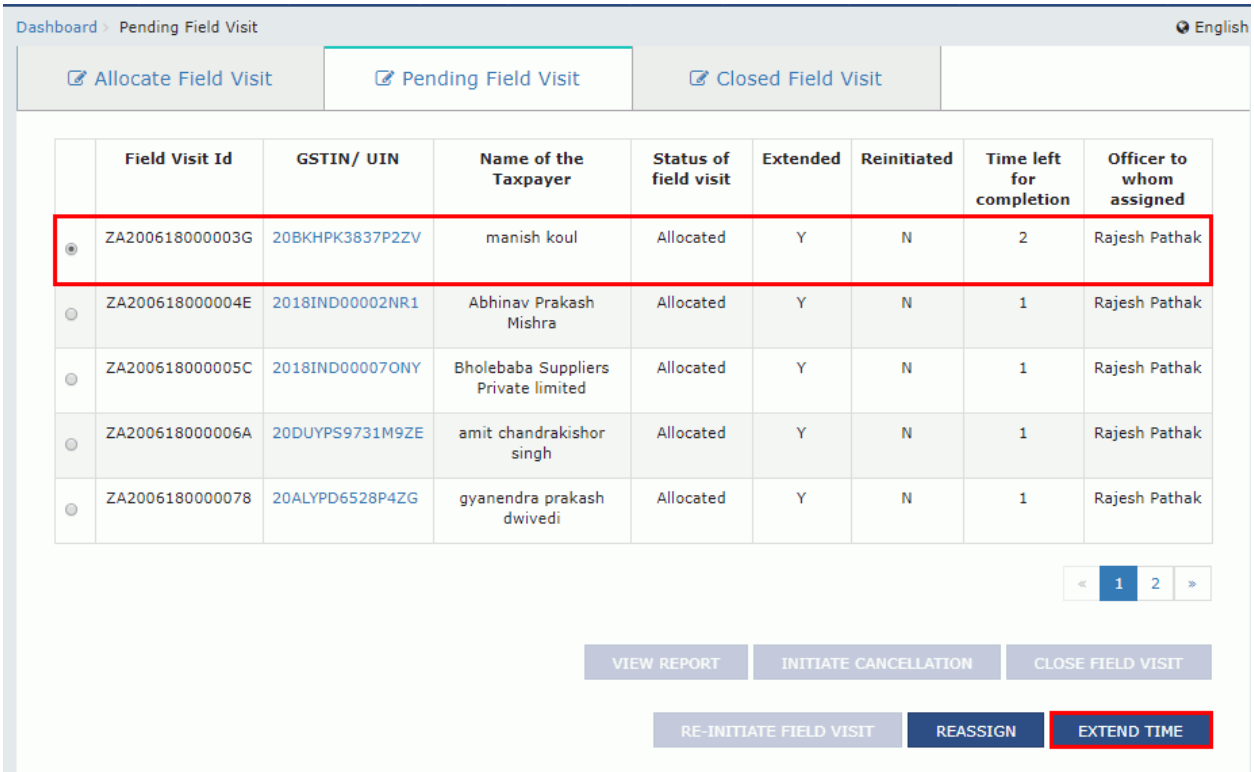
v. Click the **SUBMIT** button.



A confirmation message is displayed that field is allocated successfully.

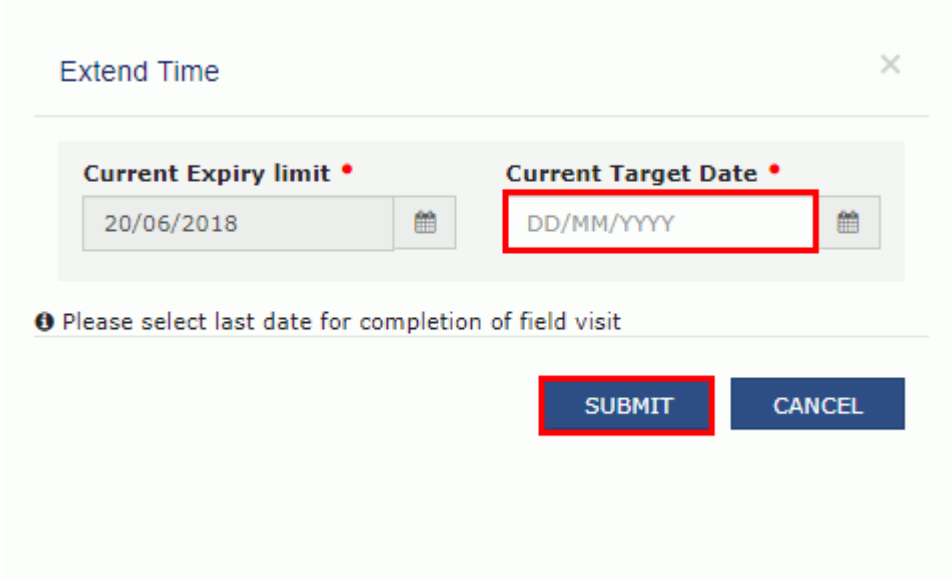
Extend Time

i. To extend the time for last date for completion of field visit, select the Field Visit ID and click the **EXTEND TIME** button.



ii. Select the **Target date** for completion of field visit using the calendar.

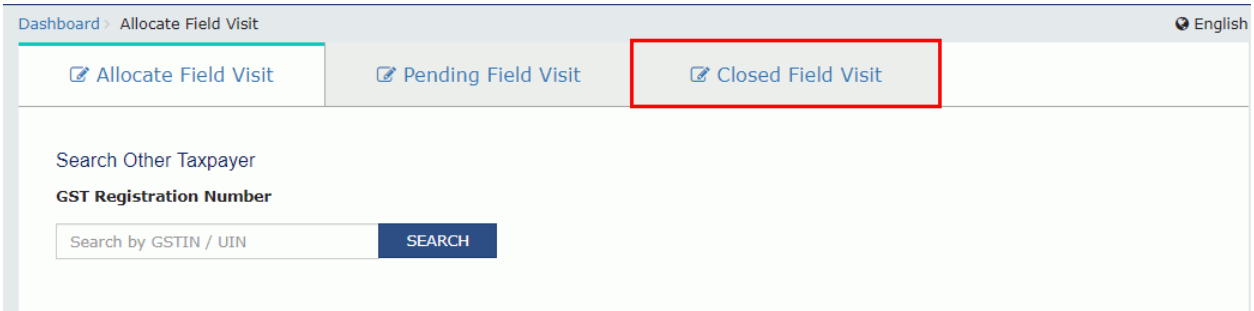
iii. Click the **SUBMIT** button.



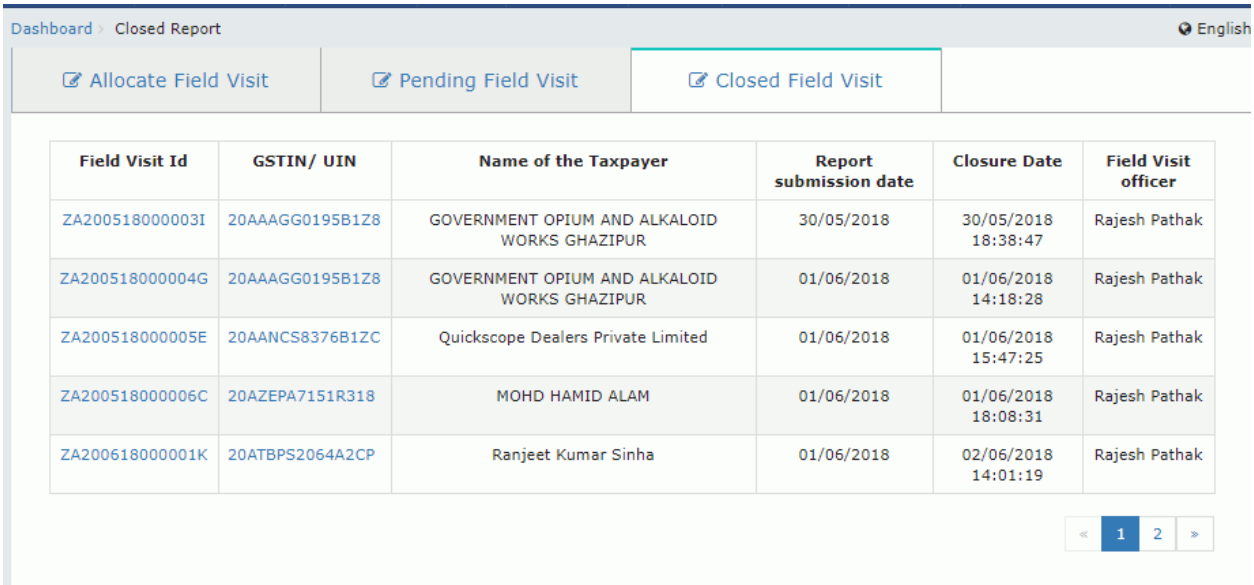
A success message is displayed that time is extended successfully.

A (iii) Closed Field Visit

a. Click the **Closed Field Visit** tab.



b. The list of closed field visit is displayed. You can click the **Field Visit ID** to view the Field Visit Report.

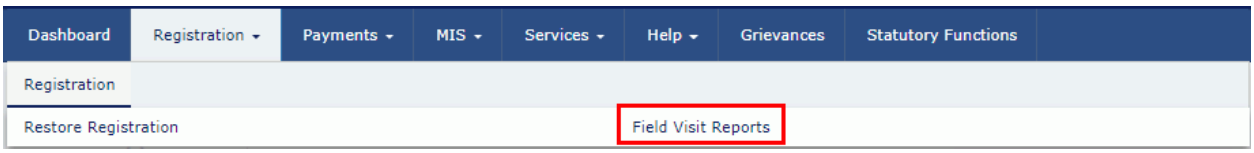


Field Visit Id	GSTIN/ UIN	Name of the Taxpayer	Report submission date	Closure Date	Field Visit officer
ZA200518000003I	20AAAGG0195B1Z8	GOVERNMENT OPIUM AND ALKALOID WORKS GHAZIPUR	30/05/2018	30/05/2018 18:38:47	Rajesh Pathak
ZA200518000004G	20AAAGG0195B1Z8	GOVERNMENT OPIUM AND ALKALOID WORKS GHAZIPUR	01/06/2018	01/06/2018 14:18:28	Rajesh Pathak
ZA200518000005E	20AANCS8376B1ZC	Quickscope Dealers Private Limited	01/06/2018	01/06/2018 15:47:25	Rajesh Pathak
ZA200518000006C	20AZEPA7151R318	MOHD HAMID ALAM	01/06/2018	01/06/2018 18:08:31	Rajesh Pathak
ZA200618000001K	20ATBPS2064A2CP	Ranjeet Kumar Sinha	01/06/2018	02/06/2018 14:01:19	Rajesh Pathak

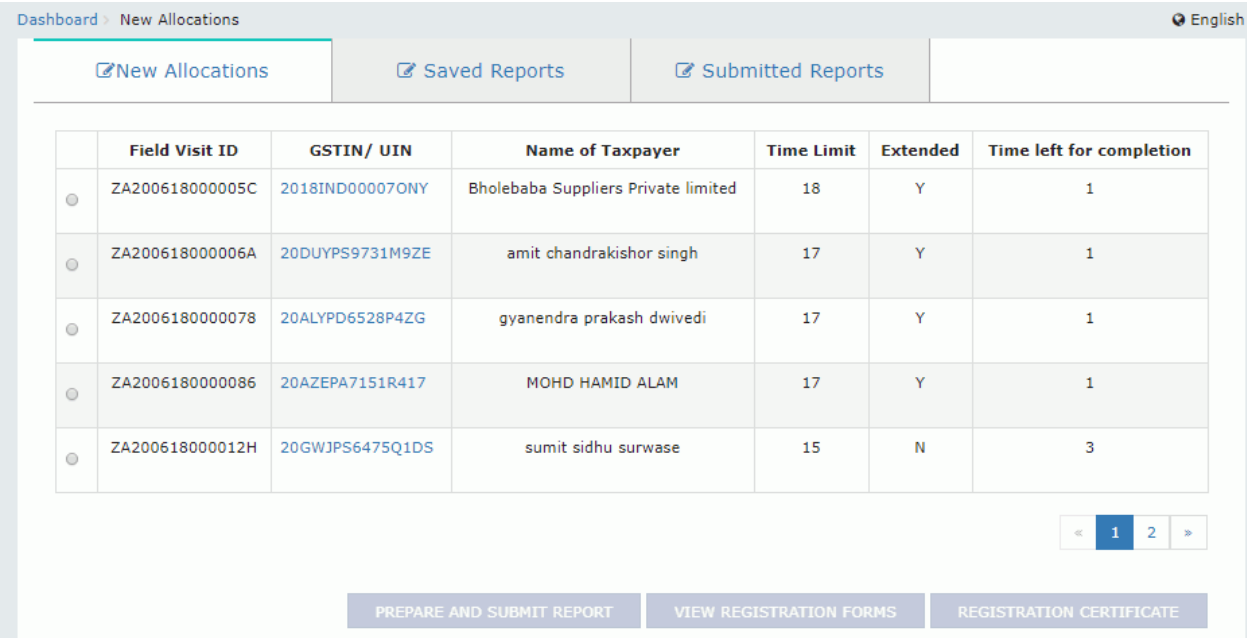
B. How can I submit the field visit report for registration verification?

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.



4. The Reports page is displayed.

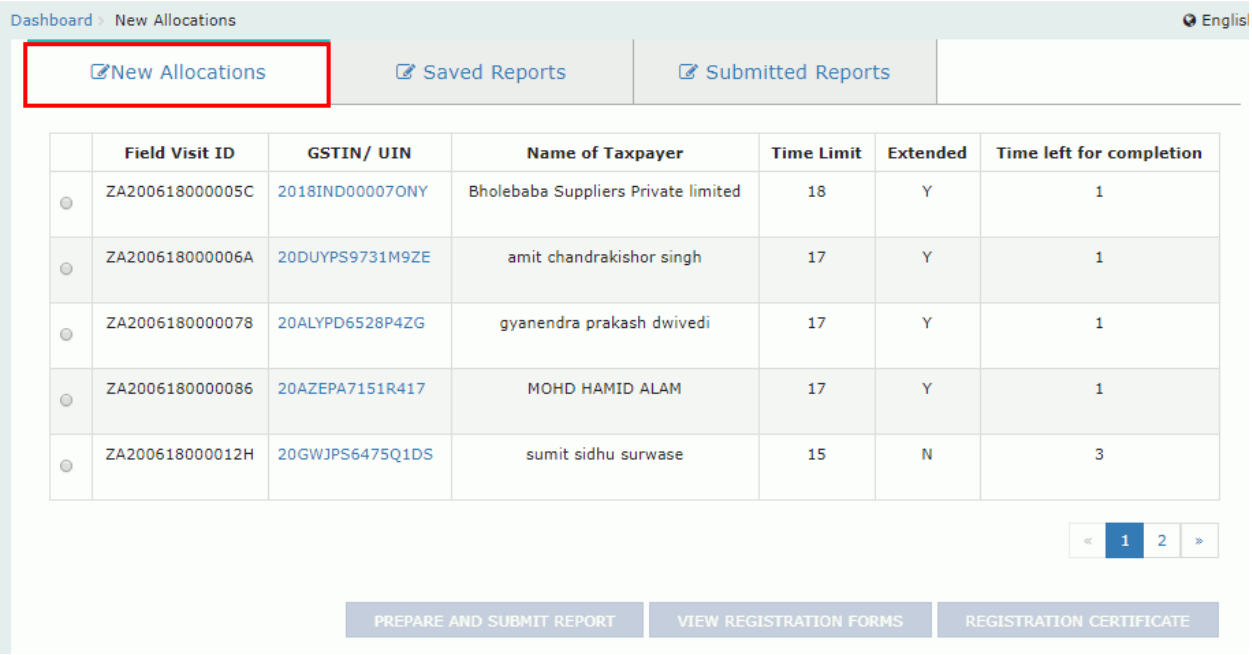


There are three tabs displayed as **New Allocations**, **Saved Reports** and **Submitted Reports**.
Click each link to know more about them.

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.



There are three buttons displayed as **Prepare and Submit Report**, **View Registration Form** and **Registration Certificate**.

Click each link to know more about them.

-

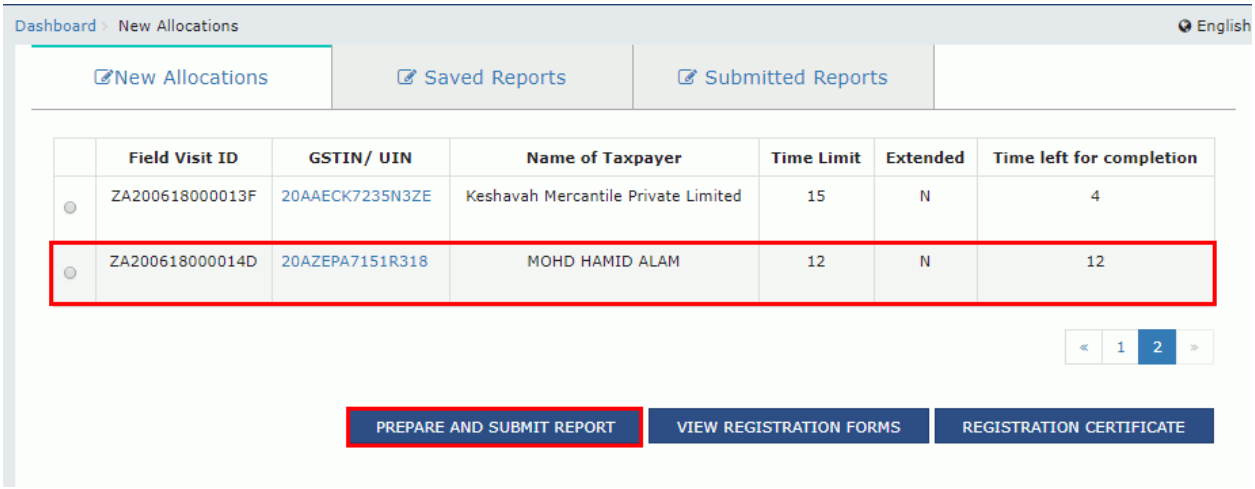
Prepare and Submit Report

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.



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.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard / Report

* indicates mandatory fields

Form for Field Visit Report - ZA200618000014D

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	20AZBPA7131K3I8
Task Assigned By	Ranjeet Kumar Sinha
Date and time of assigning Task	16/06/2018 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

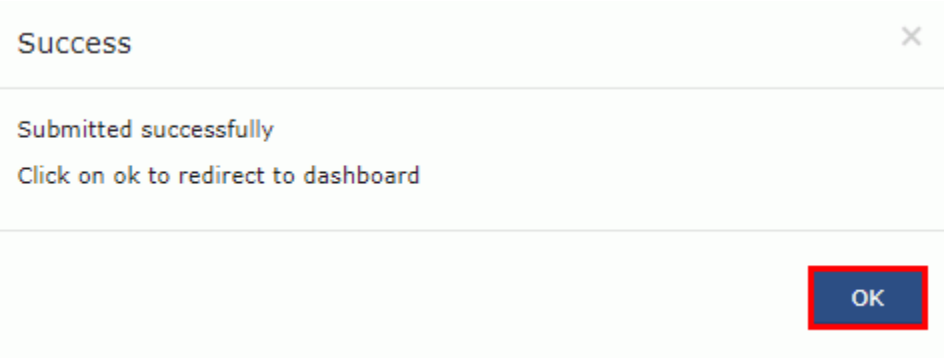
Rajesh Pathak

Data Entry Operators

Gumla

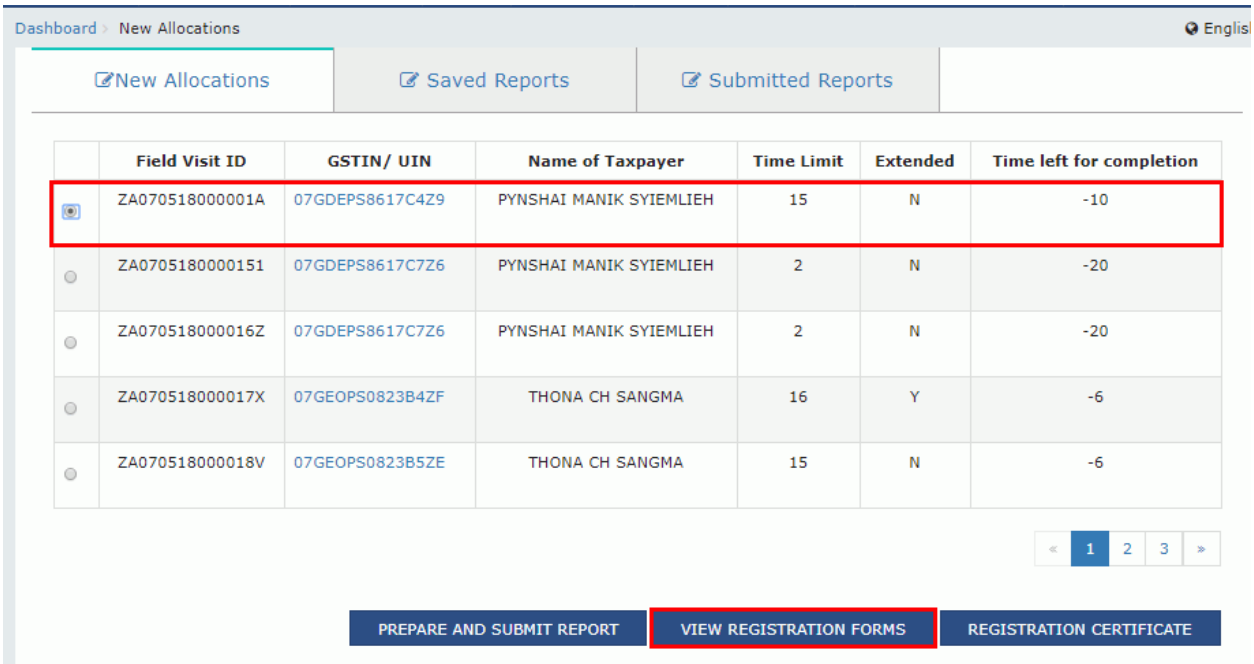
BACK SAVE

xi. A success message is displayed. Click the **OK** button.

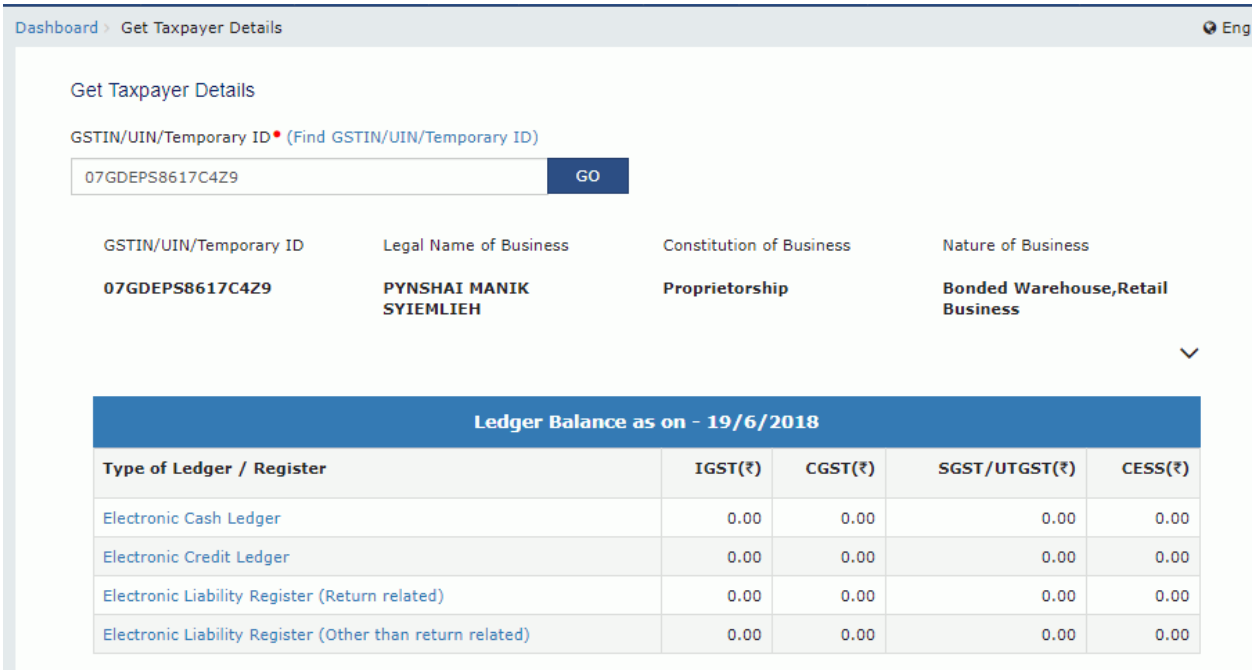


View Registration Form

i. To view the registration form, select the Field Visit ID and click the **VIEW REGISTRATION FORM** button.

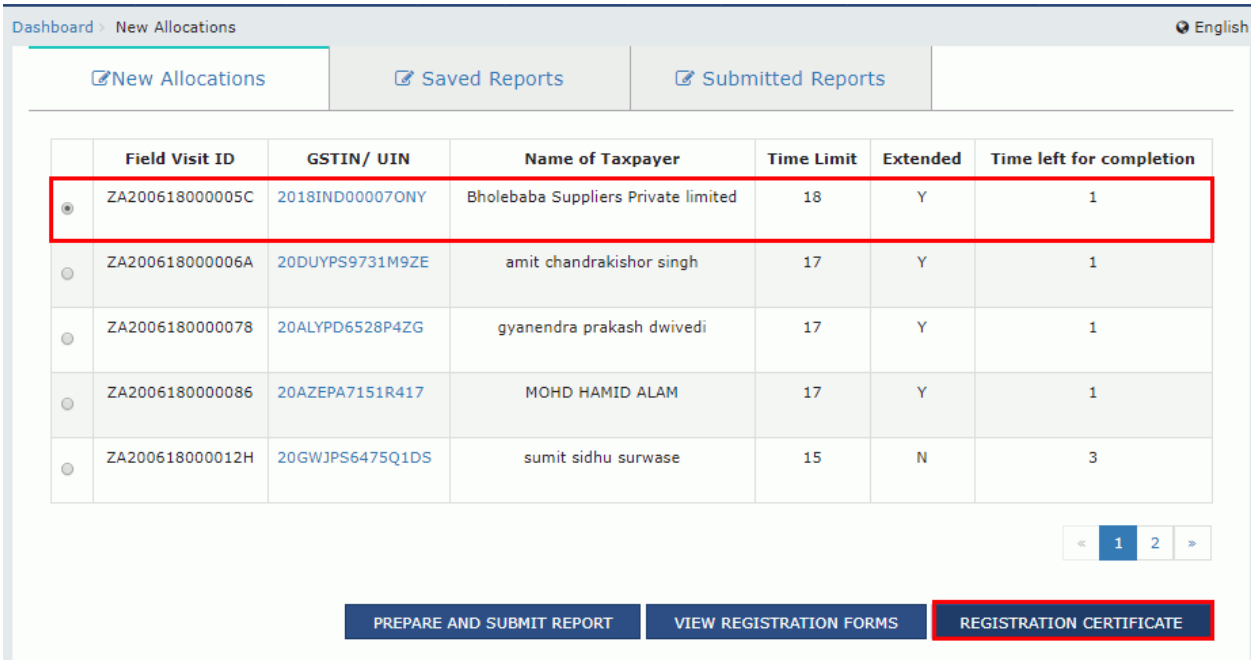


ii. The Get Taxpayer Details page is displayed. You can view the details related to taxpayer.



Registration Certificate

i. To view the registration certificate, select the Field Visit ID and click the **REGISTRATION CERTIFICATE** button.



ii. The most recent Registration Certificate is downloaded in PDF format.

सत्यमेव जयते

Government of India

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number : 2018IND00007ONY

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**				

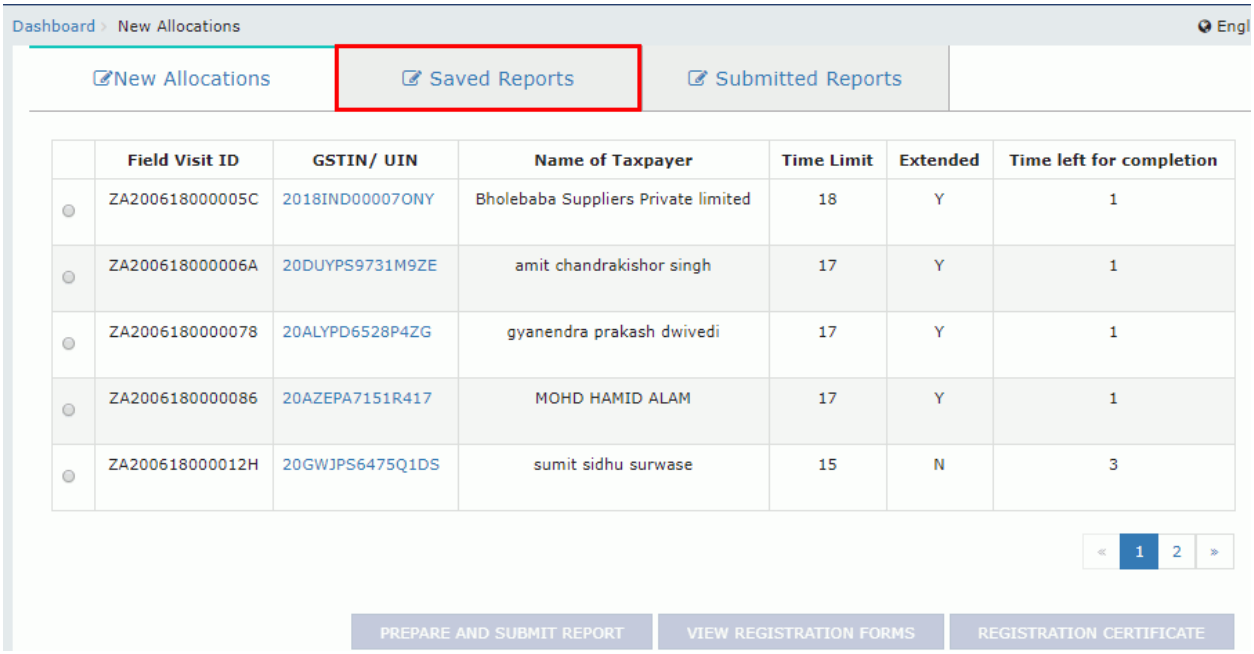
Signature

Signature Not Verified
Digitally signed by AAGFT0853L
Date: 2018.04.16 18:21:01 IST

Name	
Designation	

B (ii) Saved Reports

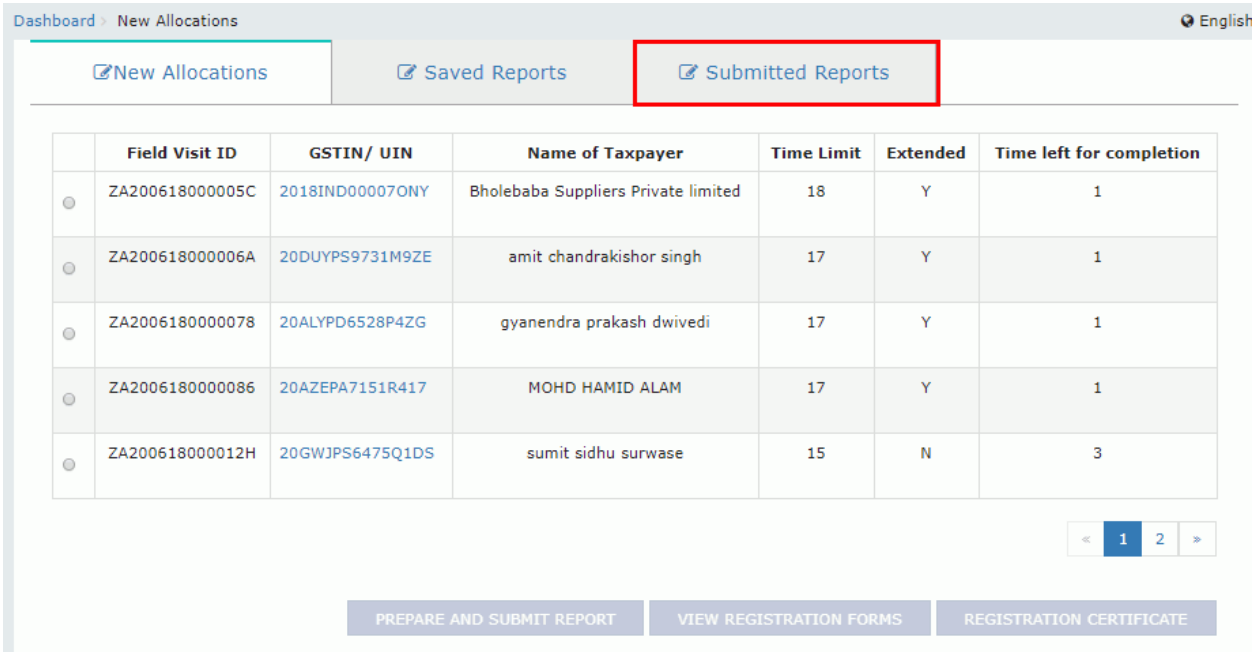
a. To view the saved reports, click the **Saved Reports** tab.



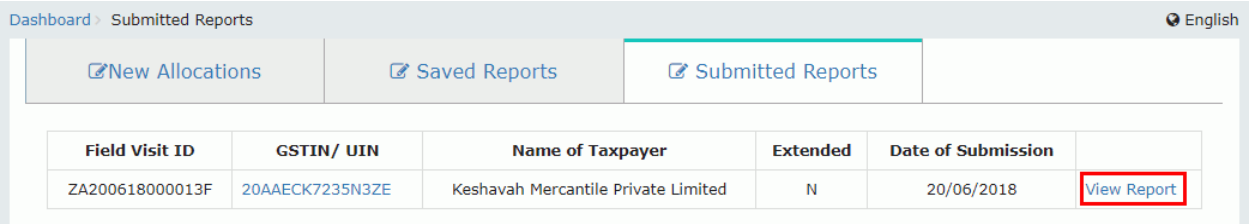
b. Select the Field Visit ID and prepare and submit the saved report as discussed earlier in above section.

B (iii) Submitted Reports

a. To view the submitted reports, click the **Submitted Reports** tab.



b. The list of submitted reports is displayed. You can click the View Report in to view the submitted report.



c. The submitted report is displayed.

Skip to Main Content A+ A-

Goods and Services Tax

Rajesh Pathak > Gumla, Jharkhand

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Refund | Statutory Functions

Dashboard / View Report

English

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	Kashavah Mercantile Private Limited
GSTIN/Unique ID Number	20AAFCK7235N1ZE
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: abcd

Middle Name

Last Name

Father's Name

First Name: asd

Middle Name

Last Name

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

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Advance Ruling

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

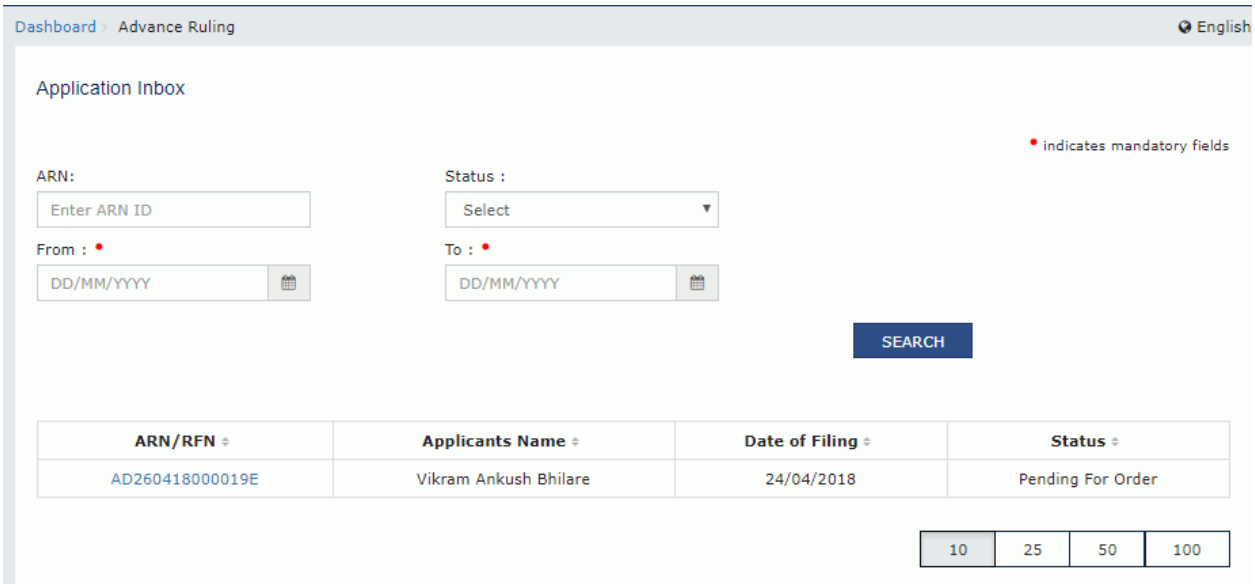
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Advance Ruling > Application Inbox** option.

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.

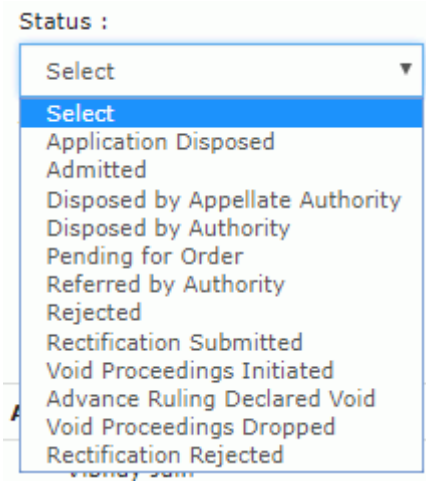
Note:

- 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.

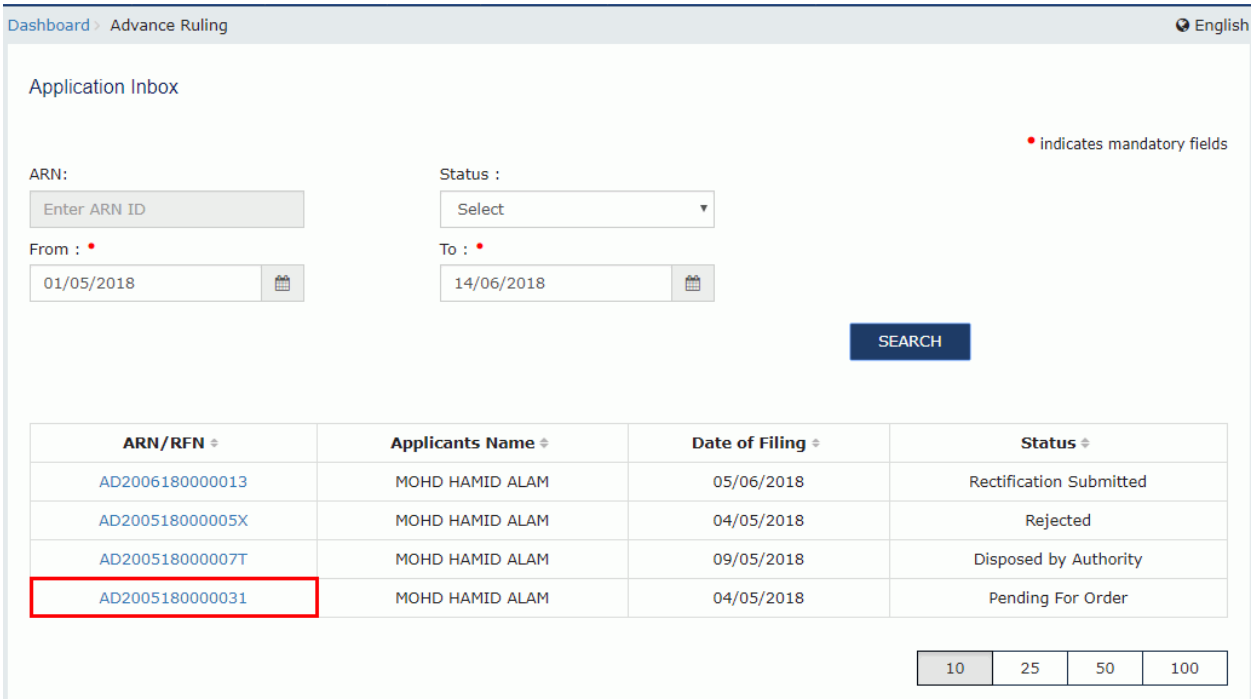
The purpose of "Application Inbox" is to process the Applications which are pending for their action.



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.

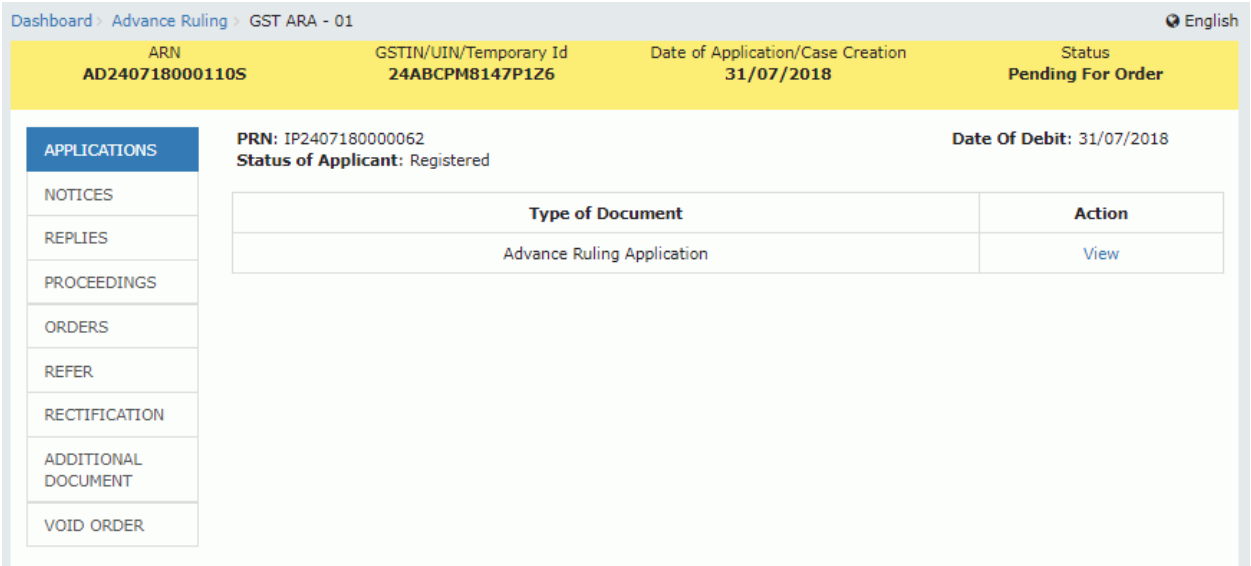


6. Select the **From** and **To** date of filing the application using the calendar.
7. The search results are displayed. Click the **ARN/RFN** hyperlink to view the ARN details.



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.

Printed doc

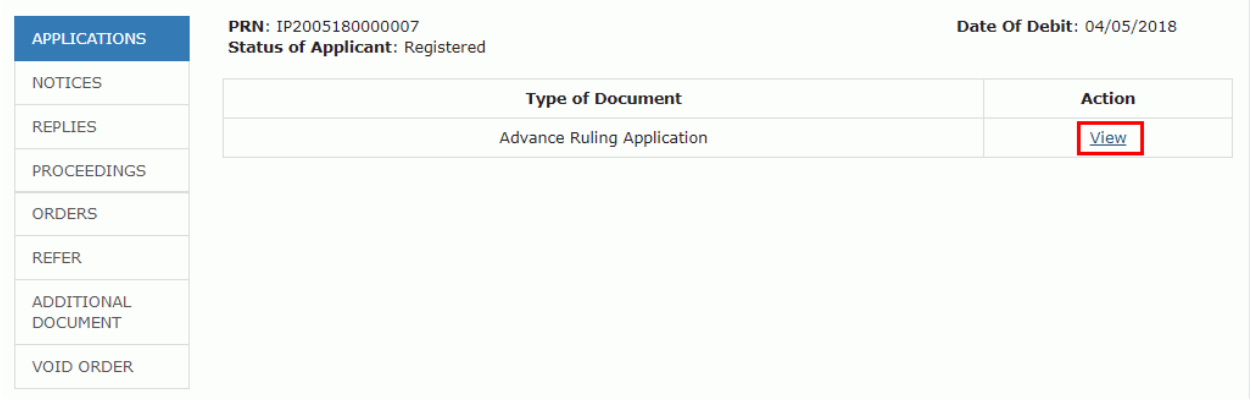


Go back to the Main Menu

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.



Go back to the Main Menu

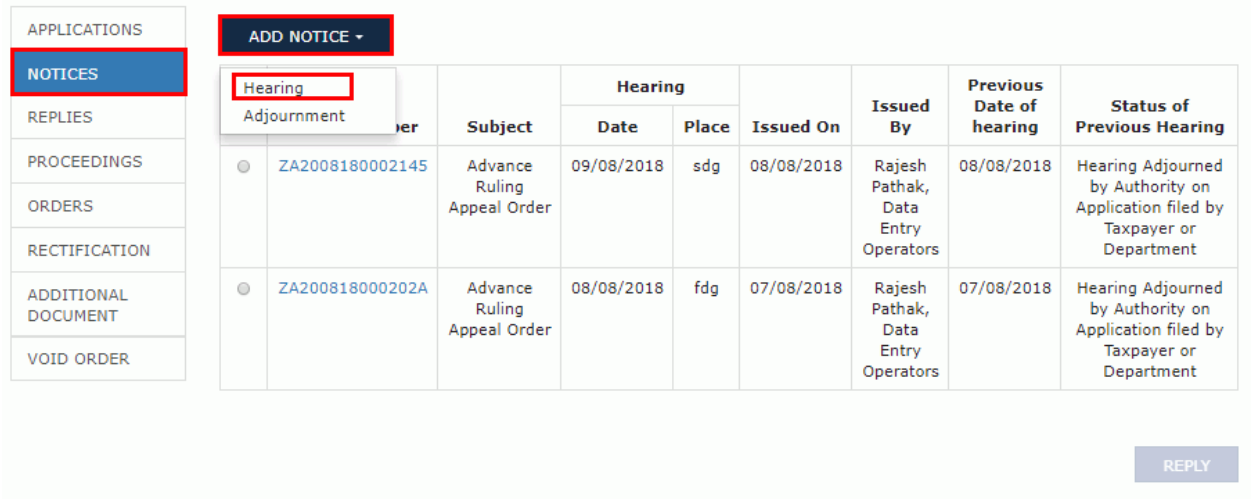
C (1). Issue Personal Hearing Notice

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.

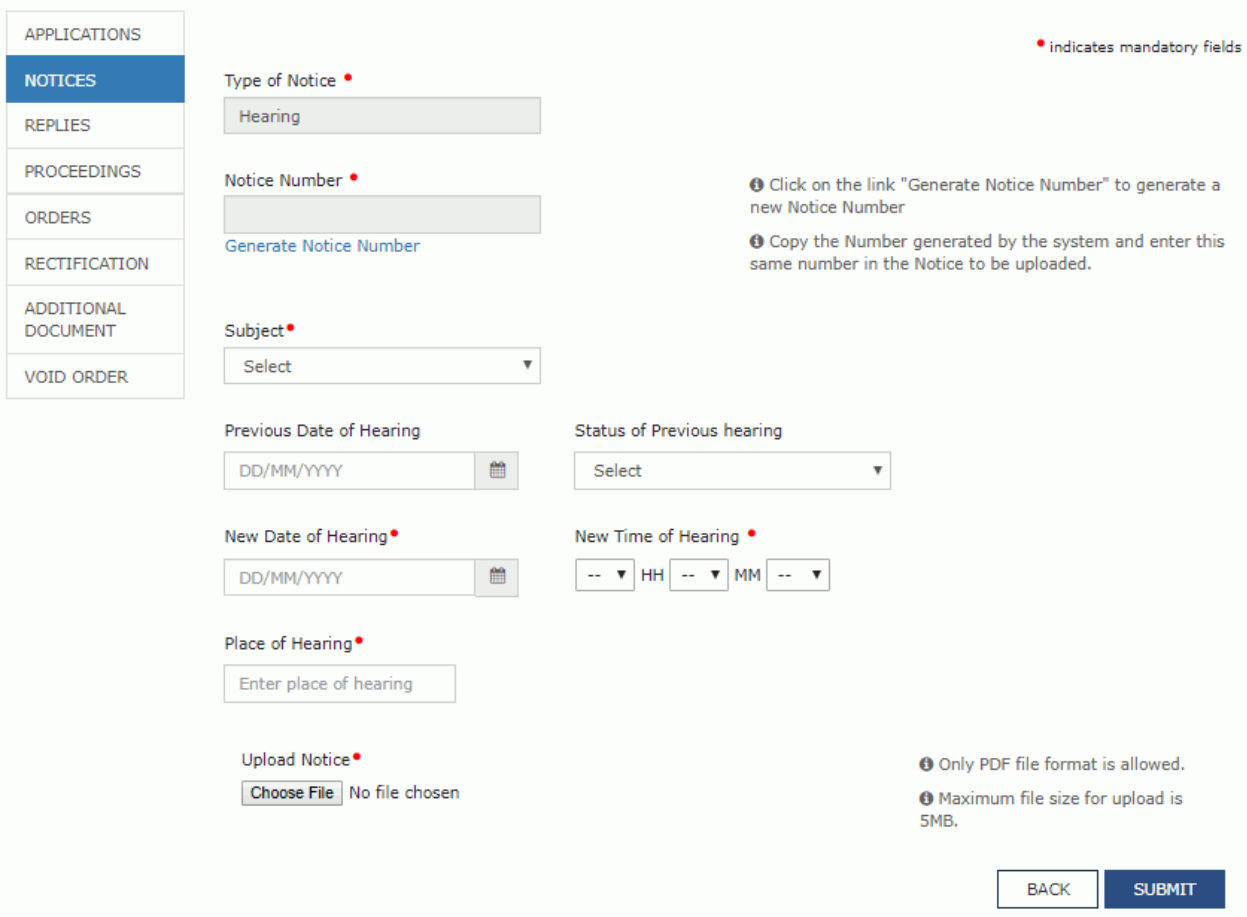
To issue personal hearing notice, perform following steps:

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**.

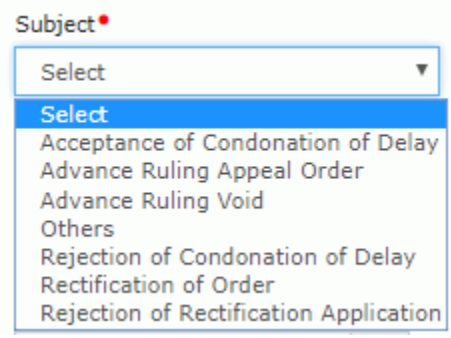
N**ote**: After examining the application and other documents submitted by the applicant, appropriate authority may pass an order admitting the application without any hearing.



3. The **HEARING** page is displayed.

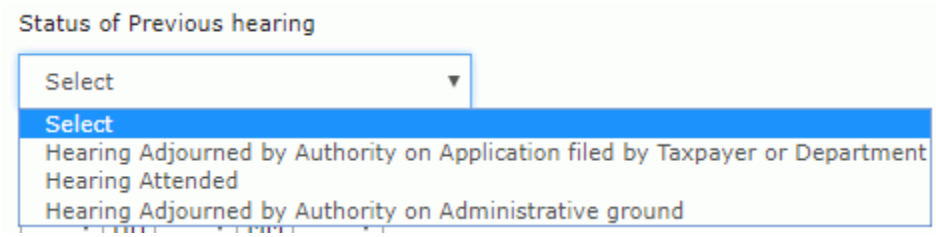


4. Click the **Generate Notice Number** to generate a new notice number. Copy the number generated by the system and enter this same number in the notice to be uploaded.
5. Select **the Subject** from the drop-down list to select the purpose of calling the hearing.



6. Select the **Previous Date of Hearing** using the calendar.
7. Select the **Status of Previous hearing** from the drop-down list.

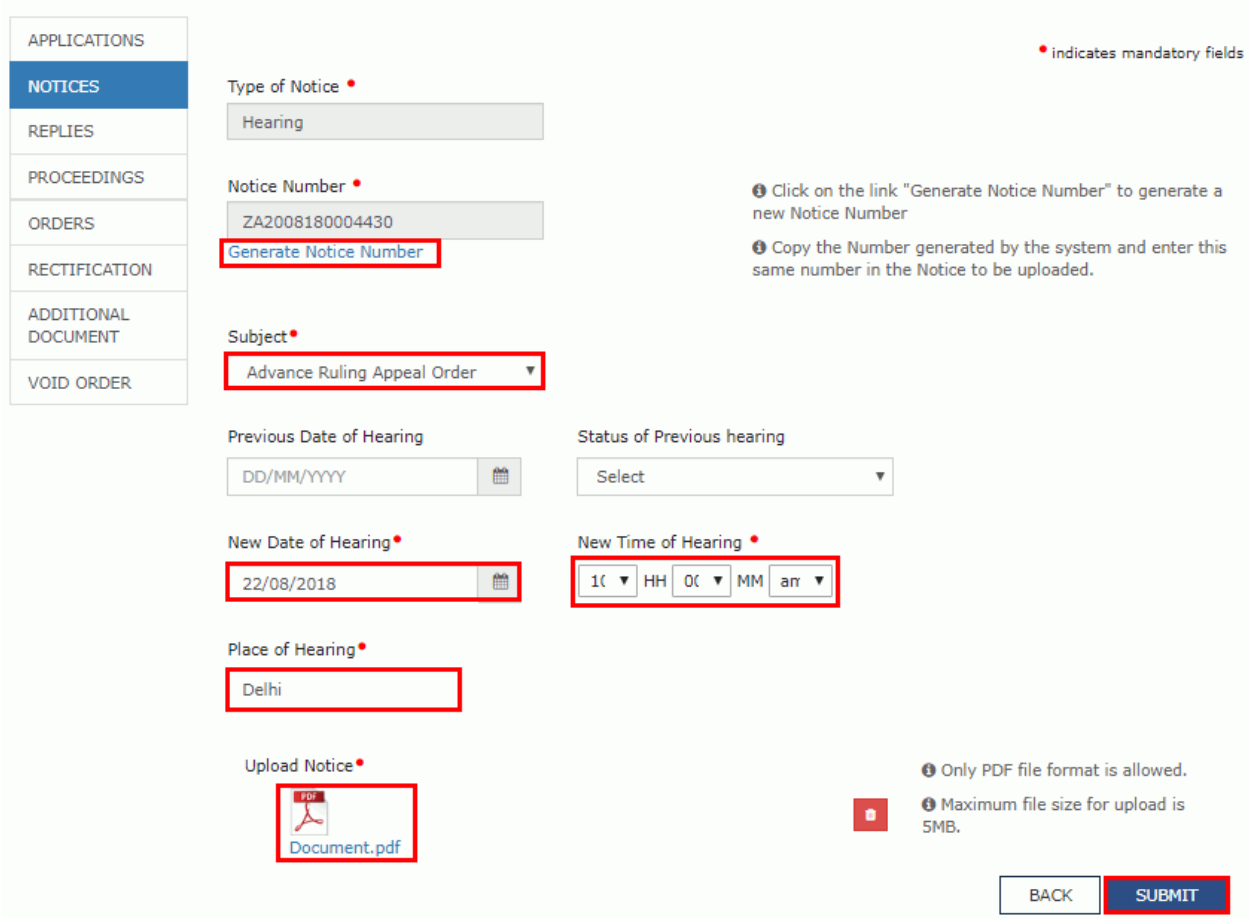
Note: Previous Date of Hearing and Status of Previous fields are optional if Type of Notice is selected as “Hearing” and these fields are mandatory if Type of Notice is selected as "Adjournment".



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.

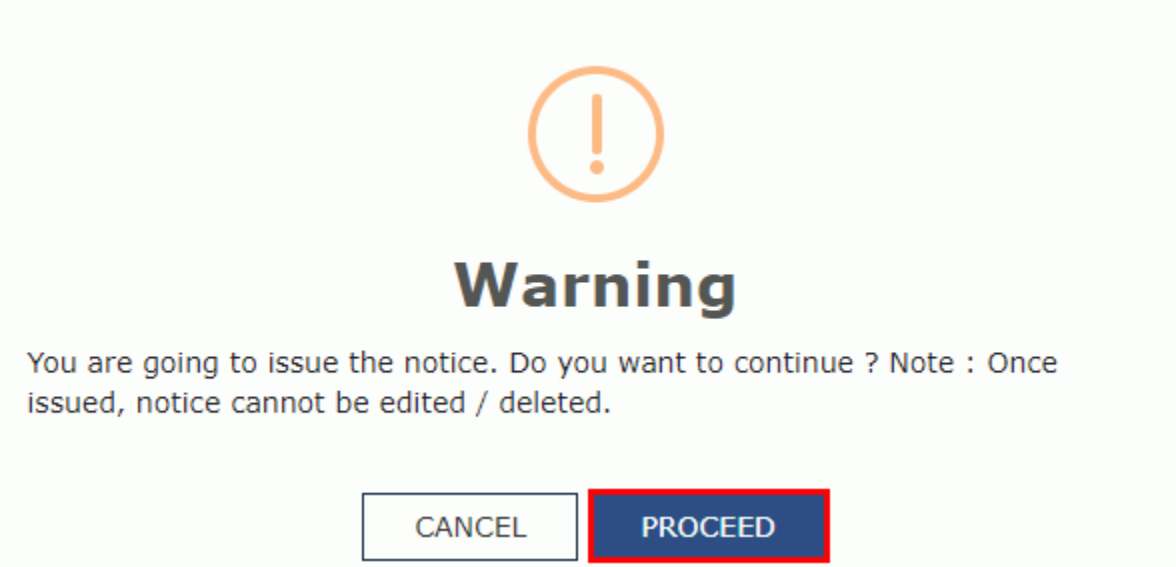
12. Click the **SUBMIT** button.



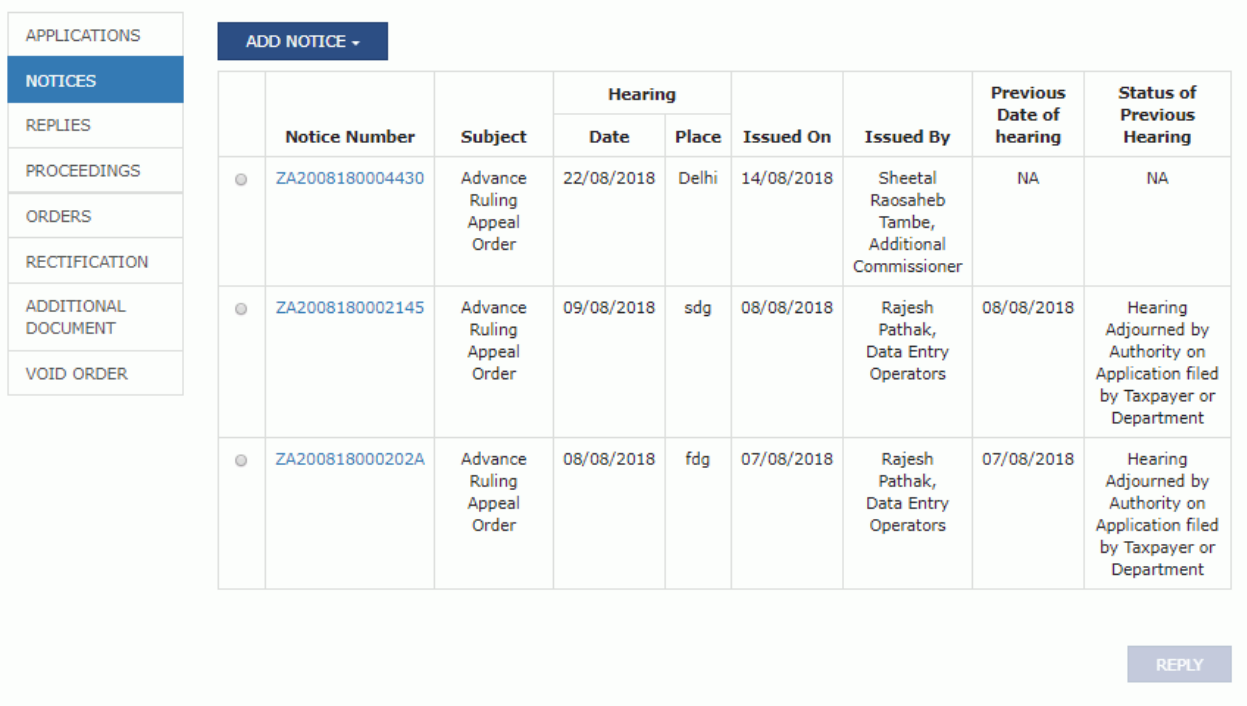
13. Click the **PROCEED** button.

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.



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.



	Notice Number	Subject	Hearing		Issued On	Issued By	Previous Date of hearing	Status of Previous Hearing
			Date	Place				
○	ZA2008180004430	Advance Ruling Appeal Order	22/08/2018	Delhi	14/08/2018	Sheetal Raosaheb Tambe, Additional Commissioner	NA	NA
○	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
○	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

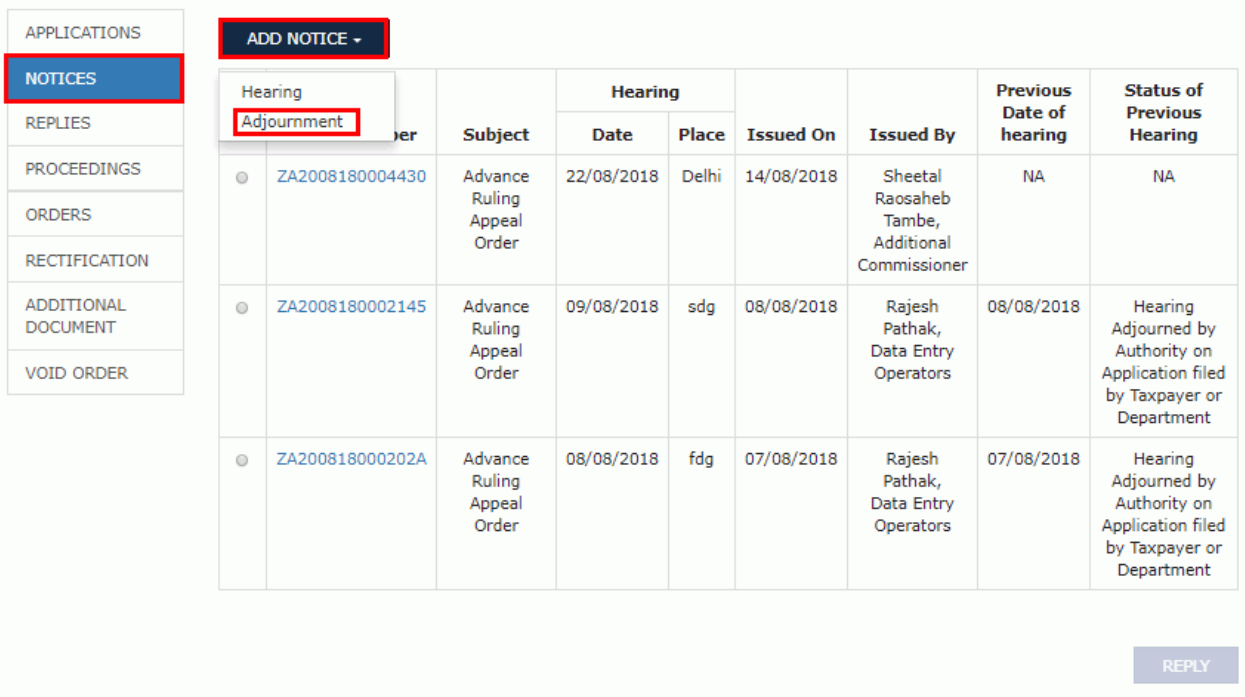
Go back to the Main Menu

C (2). Issue Adjournment Notice

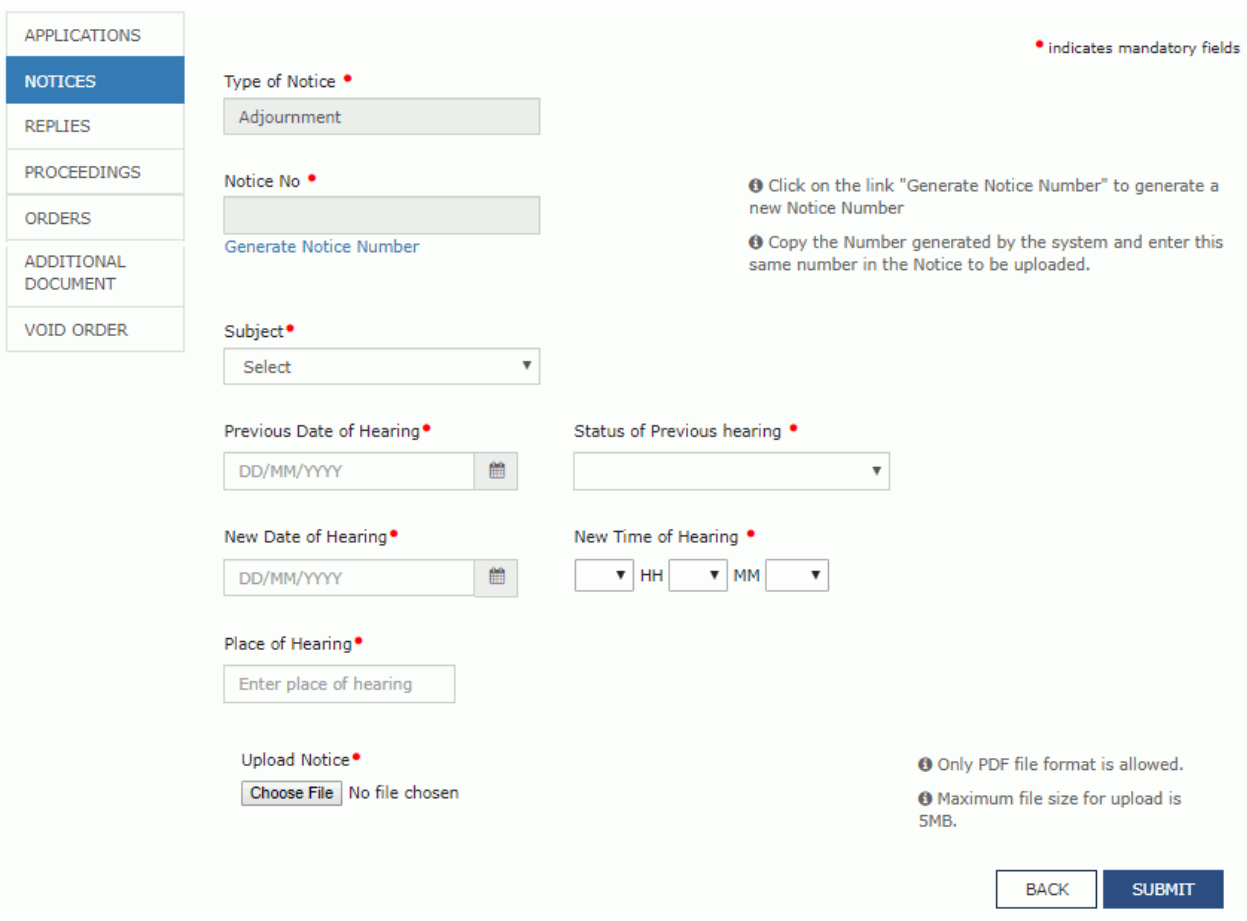
Issue Adjournment Notice functionality will be used by either Registrar or any of the two Authority Members to issue notice for adjournment of personal hearing and intimating the new date and time for personal hearing.

To issue adjournment notice, perform following steps:

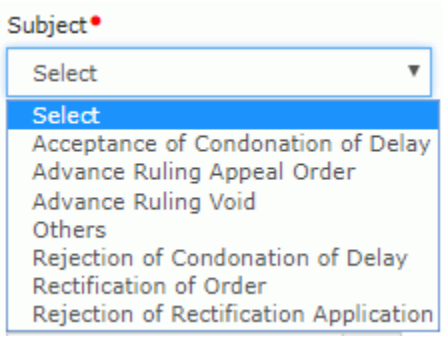
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Hearing/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **Adjournment**.



3. The **Adjournment** page is displayed.

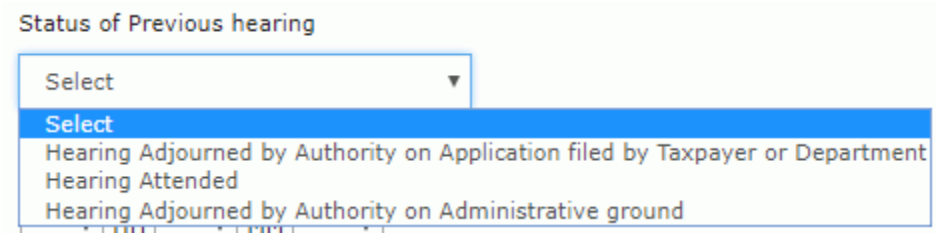


4. Click the **Generate Notice Number** to generate a new notice number. Copy the number generated by the system and enter this same number in the notice to be uploaded.
5. Select the **Subject** from the drop-down list to select the purpose of calling the hearing.



6. Select the **Previous Date of Hearing** using the calendar.
7. Select the **Status of Previous hearing** from the drop-down list.

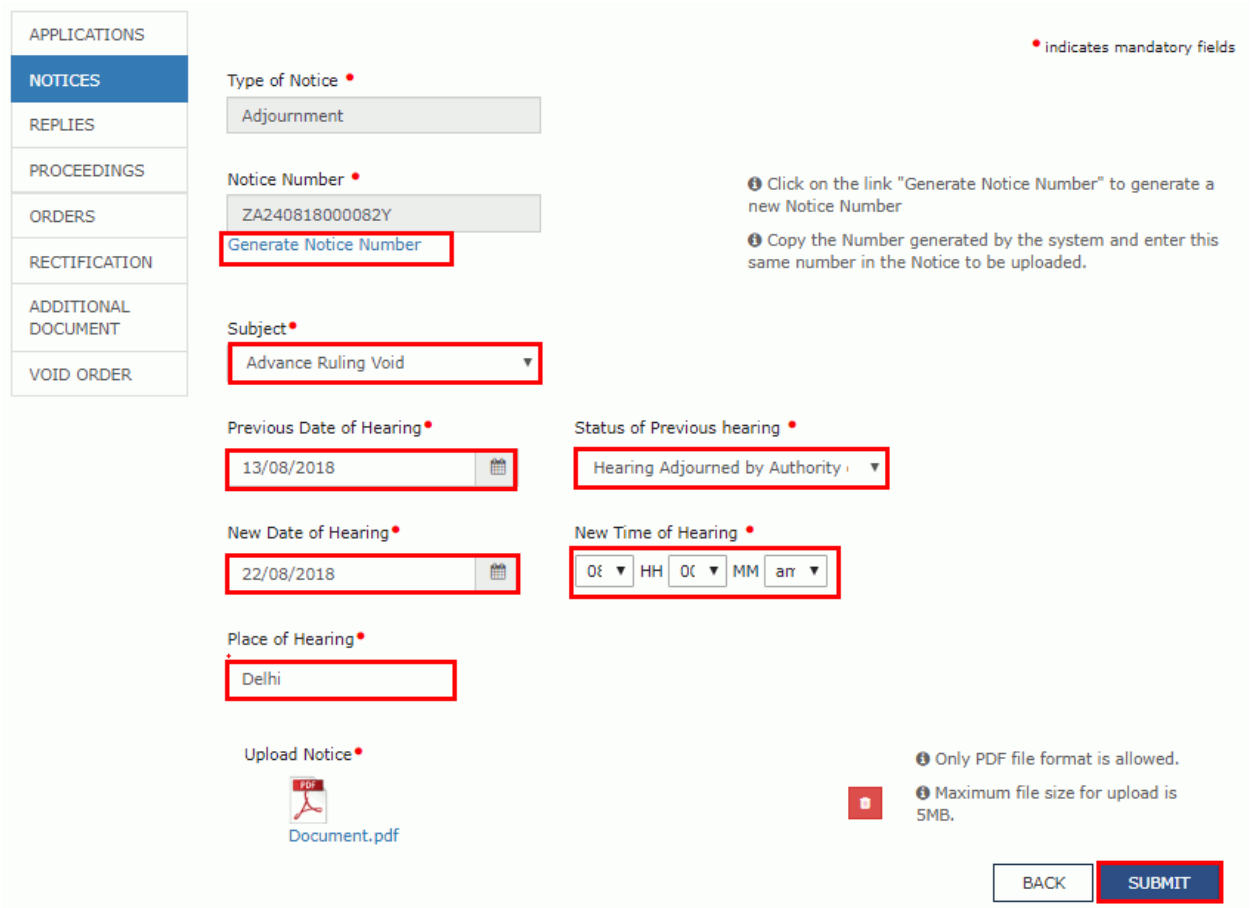
Note: Previous Date of Hearing and Status of Previous fields are mandatory if Type of Notice is selected as “Adjournment” and optional if Type of Notice is selected as “Hearing".



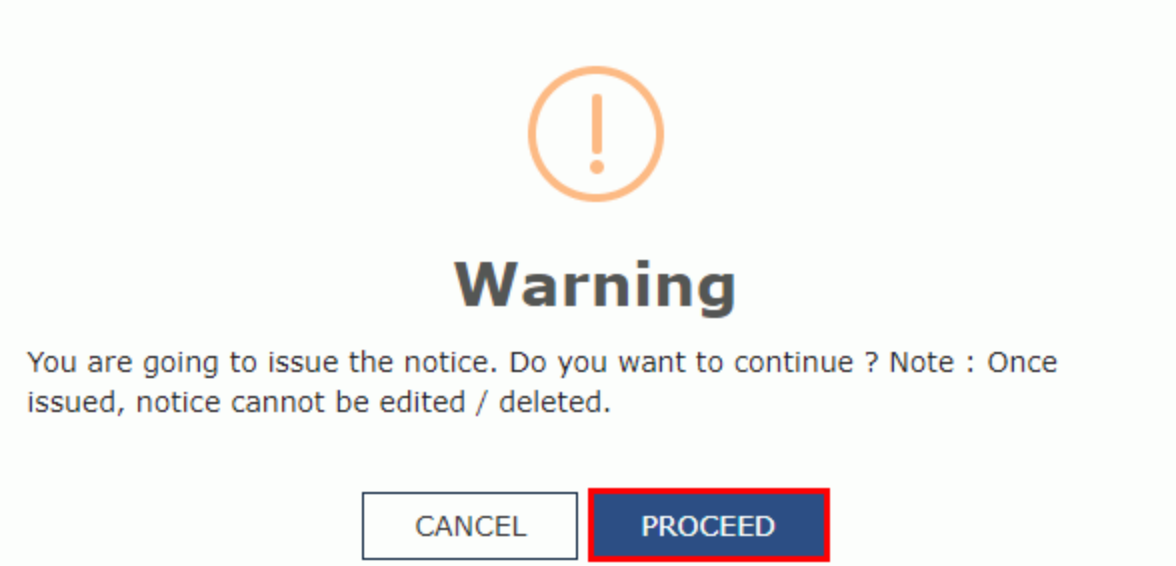
8. Select the **New Date of Hearing** using the calendar.
9. Select the **New Time of Hearing** from the drop-down list.
10. In the **Place of Hearing** field, enter the address of place where hearing will happen.
11. Click the **Choose File** button to upload the notice.

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.



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.

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.

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.

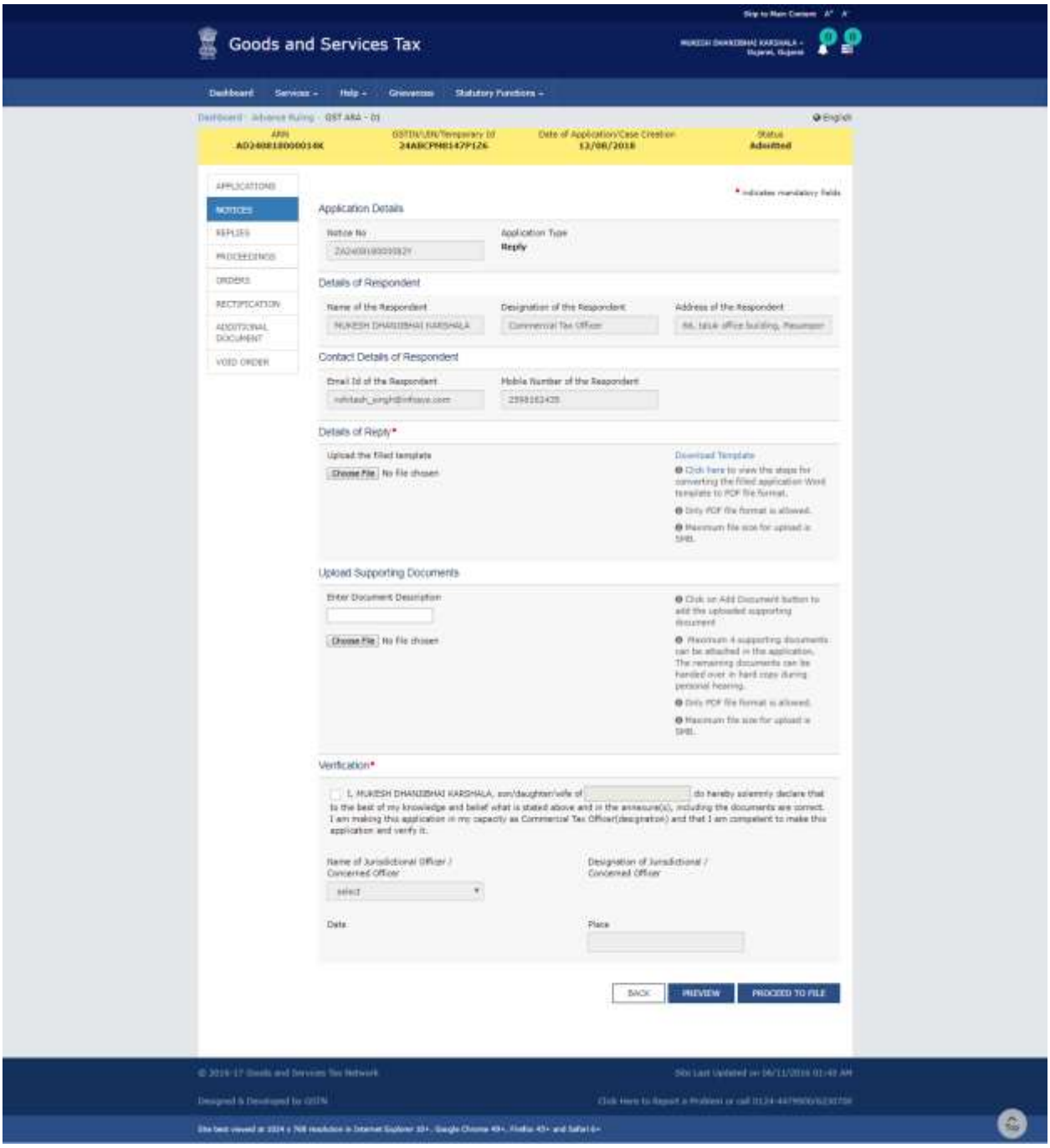
Whenever Authority or Appellate Authority issues notice for personal hearing, the Taxpayer / Jurisdictional officer / Concerned Officer may submit their reply to that Notice. They can also submit any required document using this service, if asked by the Authority in the Notice.

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.

4. The **Reply** application is displayed. Application Details and your details are auto-populated. The remaining details must be filled manually.

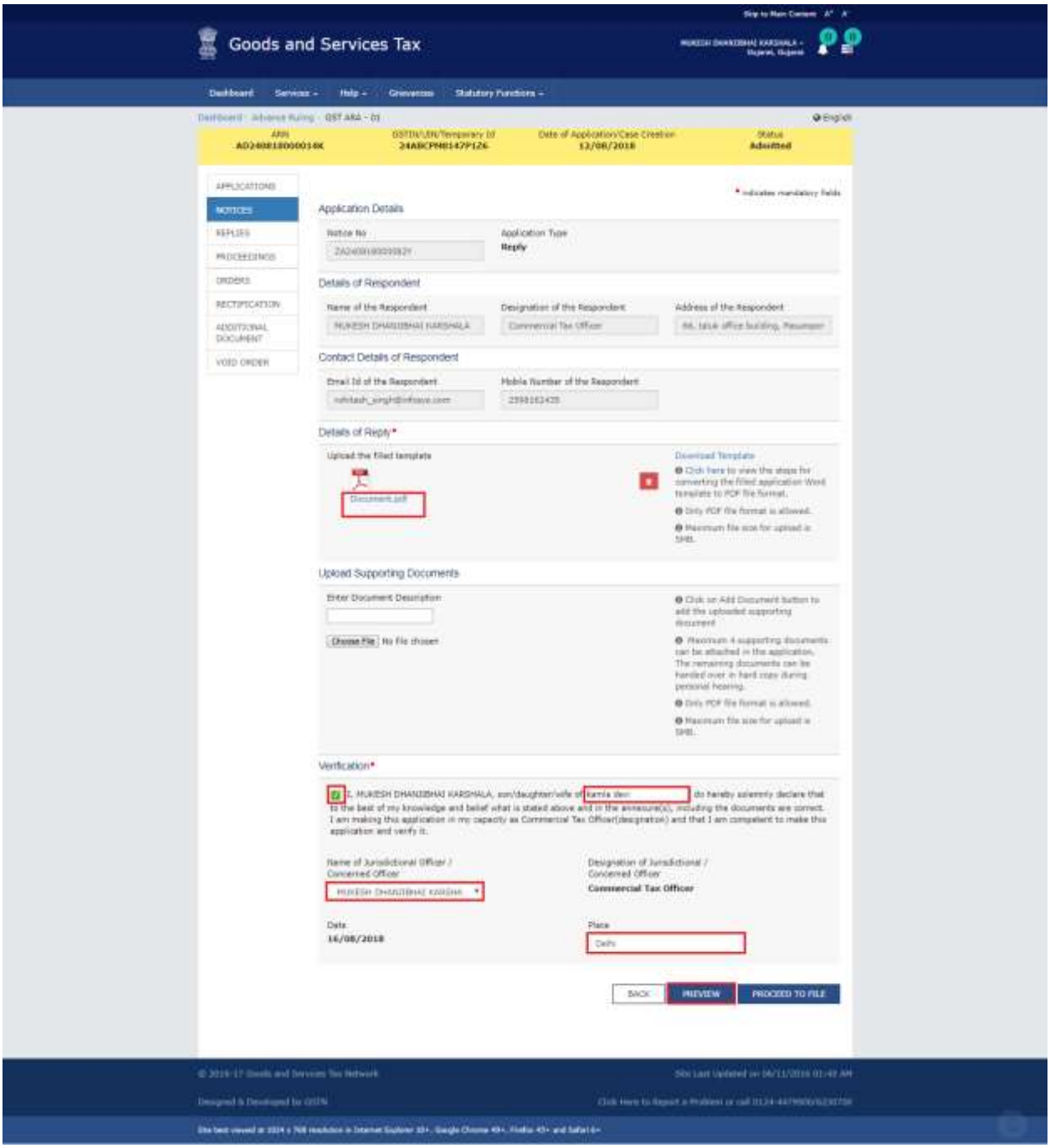


5. Click **Download Template** to download and manually fill details of Reply. After the details are filled, convert the file into a pdf format. Click **Choose File** button under **Details of Reply** field to upload the this PDF on the GST Portal.

6. 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.

7. Enter **Verification** details and **Place**.

8. Click **PREVIEW** to download and review your Reply.



9. The PDF is displayed.

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 kamla 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

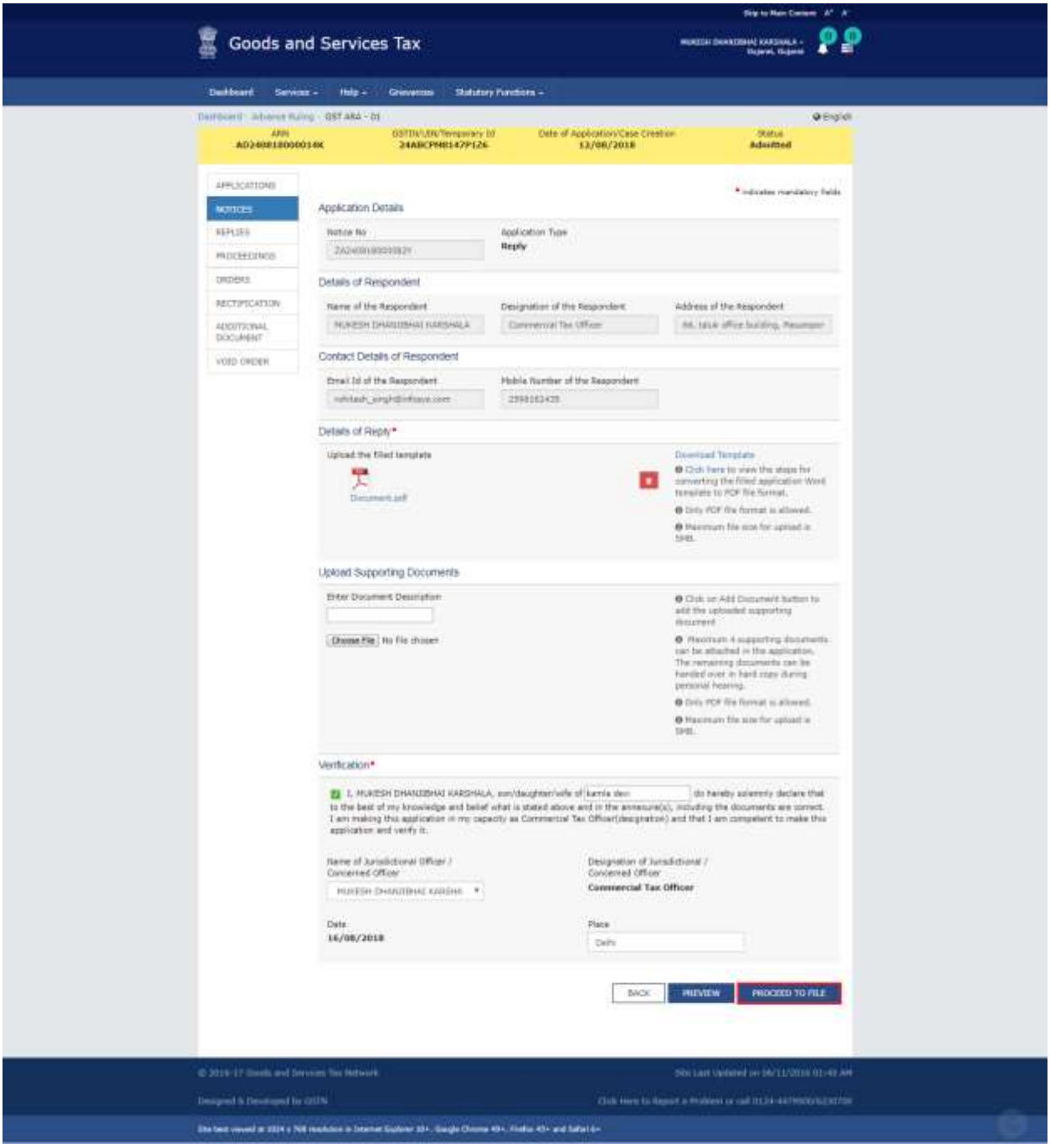
Designation of Jurisdictional / Concerned Officer
Commercial Tax Officer

Date
16/08/2018

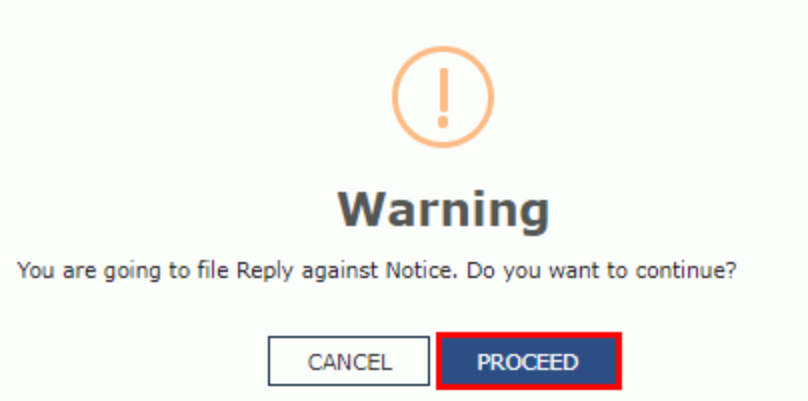
Place
delhi

DRAFT

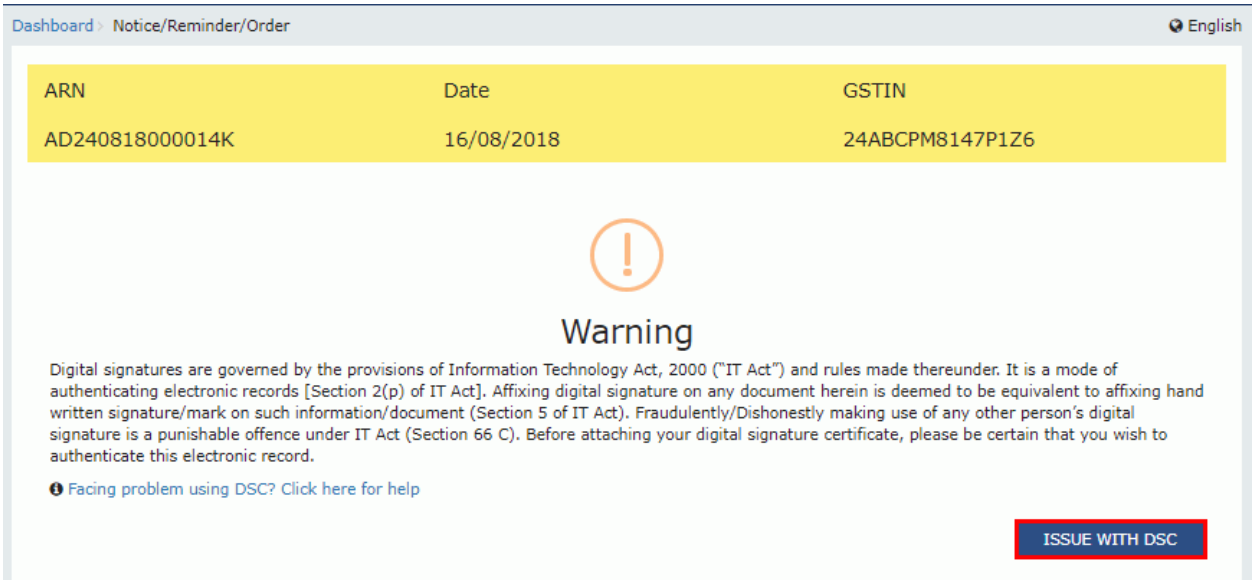
10. Click **PROCEED TO FILE**.



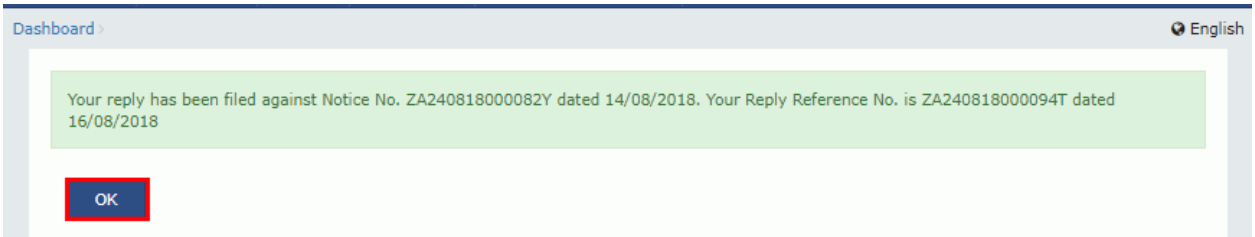
11. Click **PROCEED**.



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 REPLIES tab where the reply you just filed will be displayed in a table.

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.

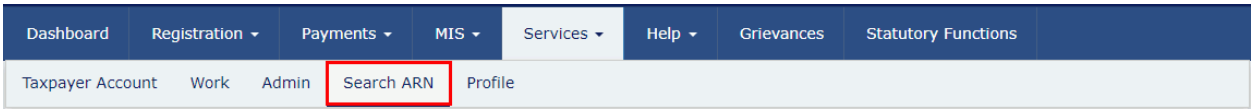
Go back to the Main Menu

E. Add Proceedings Details

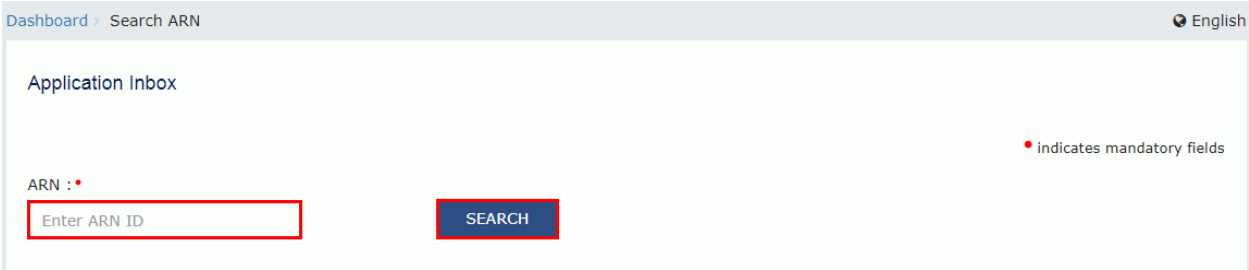
Add Proceedings details functionality will be used by Steno or any of the two members of the Authority to upload the Case Proceedings Record Sheet.
After every hearing, a case proceedings record sheet is prepared by Steno, which will be uploaded here using Add Proceedings functionality.

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.

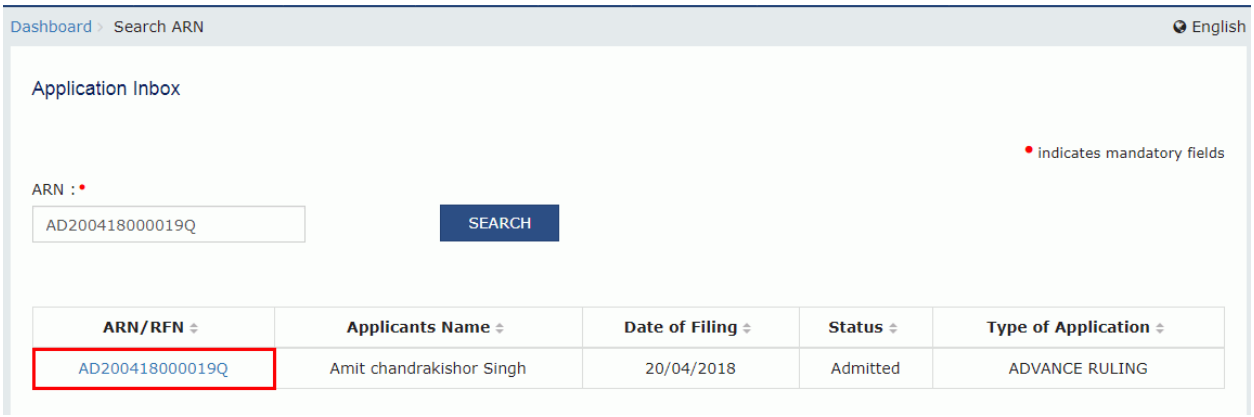
1. To add details related to proceedings, navigate to **Services** > **Search ARN** link.



2. Enter the **ARN** number.
3. Click the **SEARCH** button.



4. Click the **ARN/RFN** hyperlink to view the ARN/RFN details.



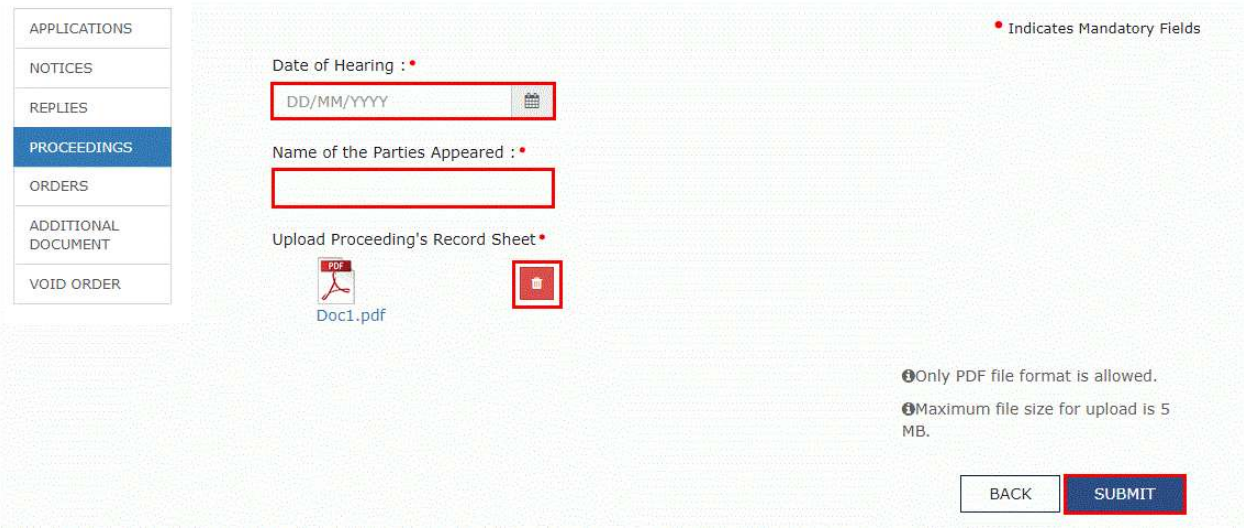
5. Click the **PROCEEDINGS** tab.
6. Click the **ADD PROCEEDINGS** button.

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.

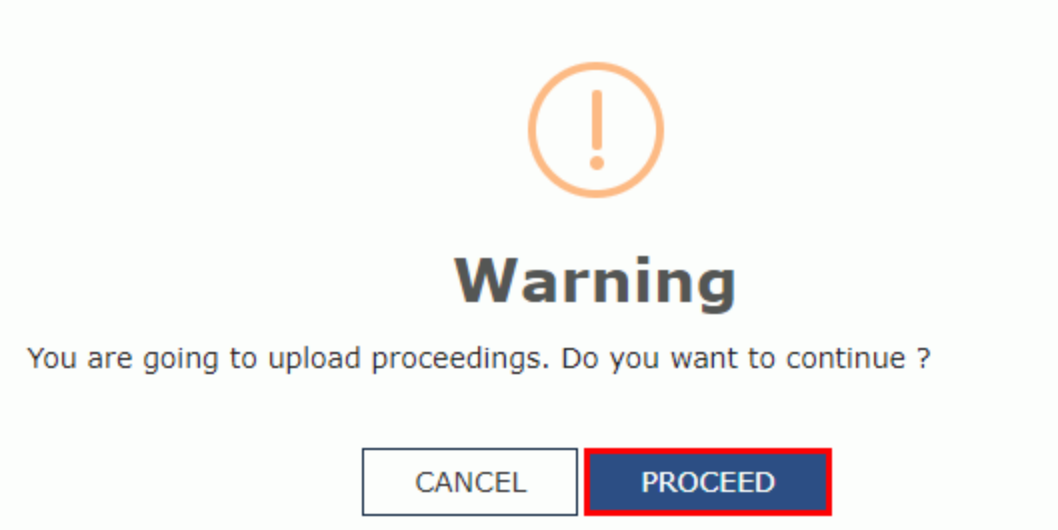
N**ote**: You can upload PDF file with maximum size of upload as 5 MB.

10. Click the **SUBMIT** button.

N**ote**: You can click the **DELETE** button to delete the uploaded file. You can delete the proceedings uploaded, till the proceedings are not submitted.



11. Click the **PROCEED** button.



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.

Go back to the Main Menu

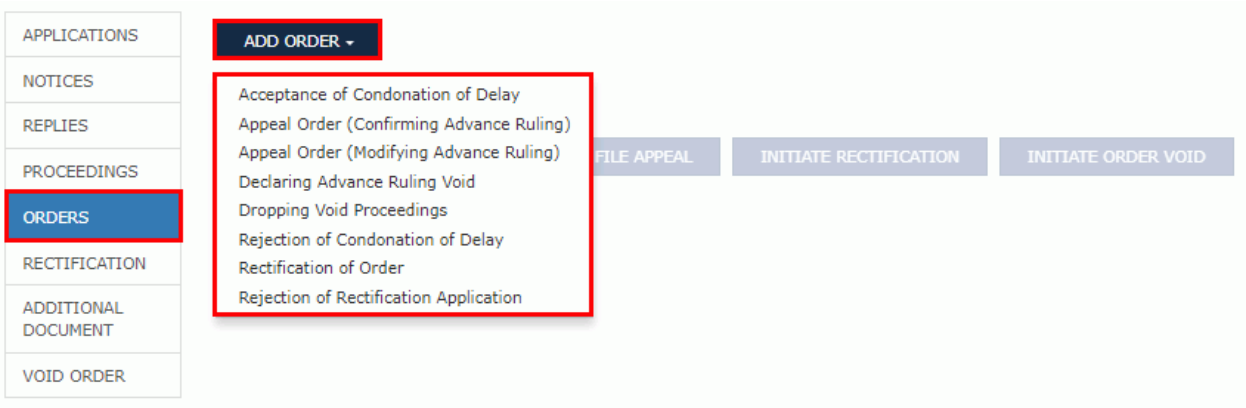
F (1). Issue an Order

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.

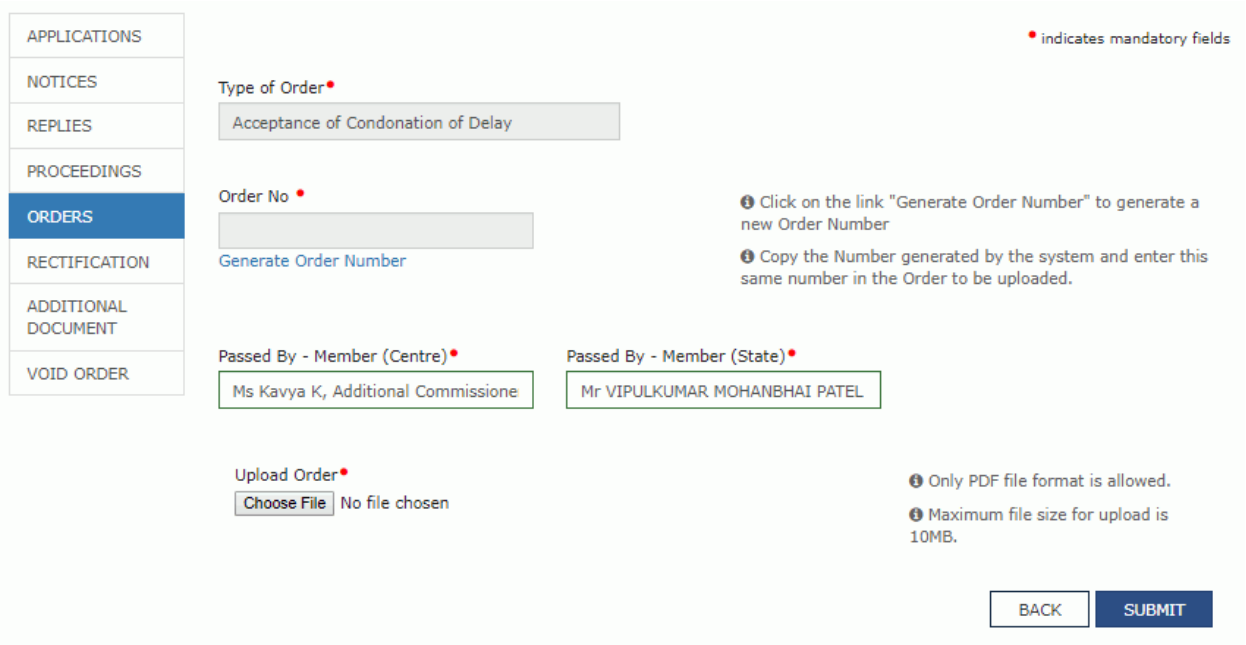
To add order details, perform following steps:

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.



3. The Order page is displayed.



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.

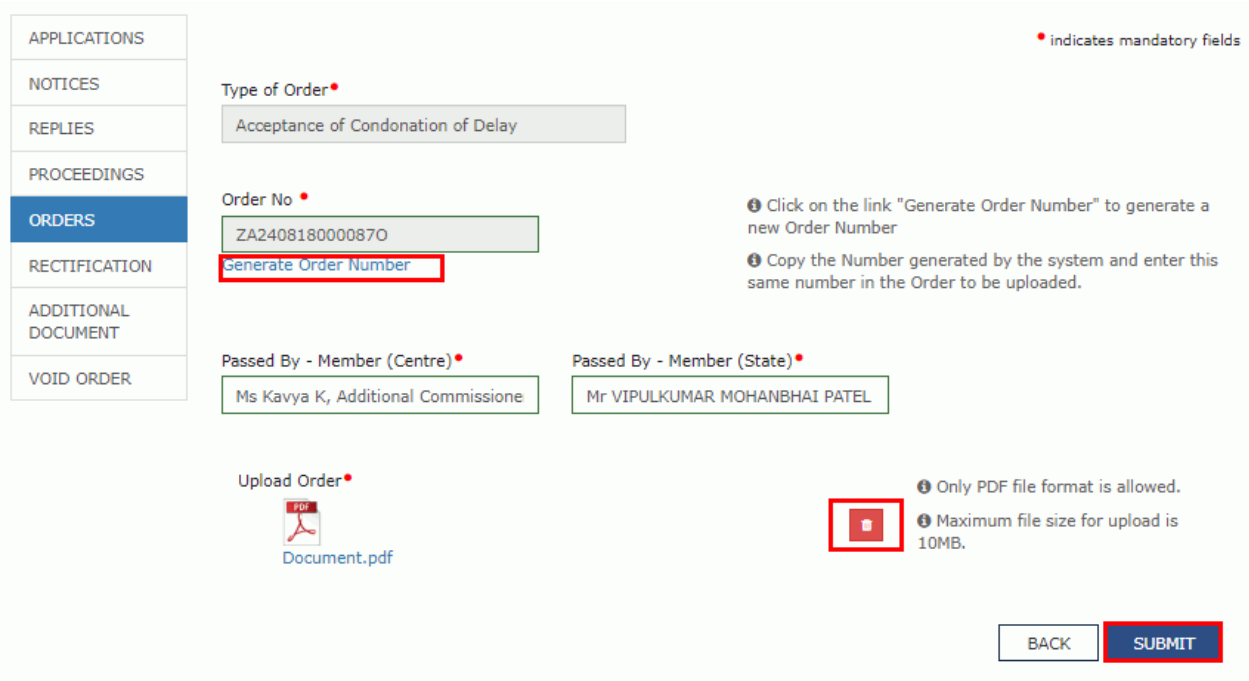
5. Click the **Upload Order** button to upload the PDF copy of the order.

N**ote**:

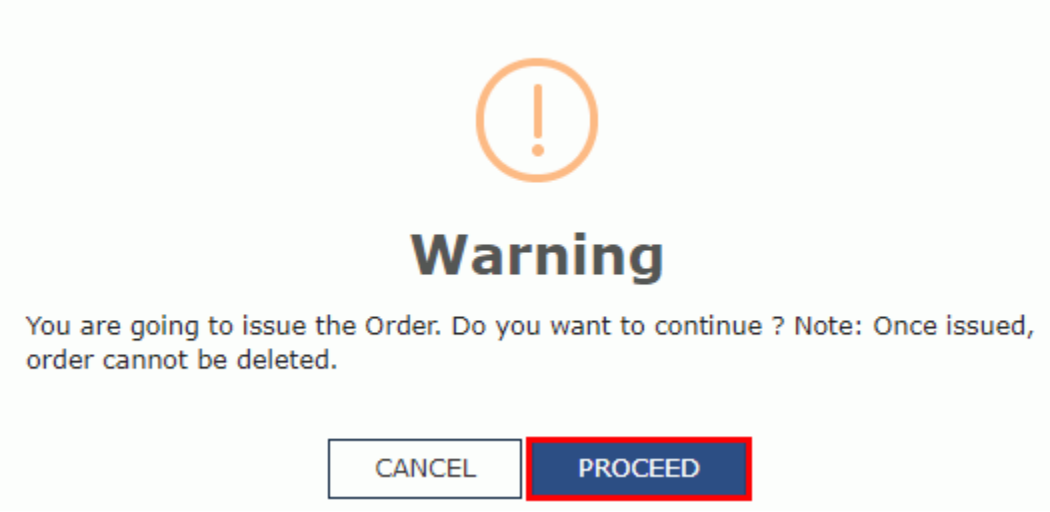
- You can upload PDF file with maximum size of upload as 10 MB.
- Authority members must attach their own DSC inside the PDF before uploading it on the GST portal. GST Portal will not check the PDF whether DSC is attached in it or not.

6. Click the **SUBMIT** button.

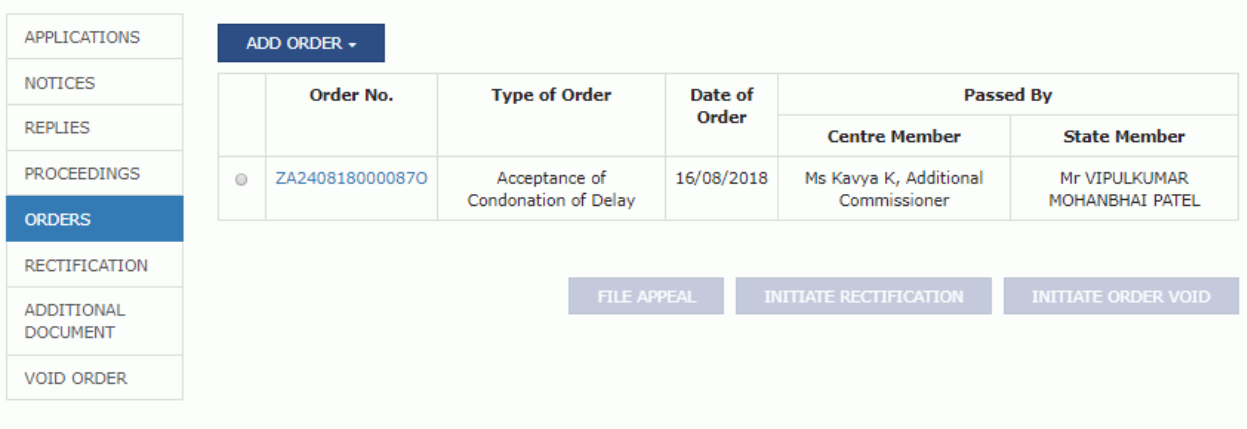
N**ote**: You can click the **DELETE** button to delete the uploaded file. You can delete the order uploaded, till the order is not submitted.



7. Click the **PROCEED** button.



8. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued.



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

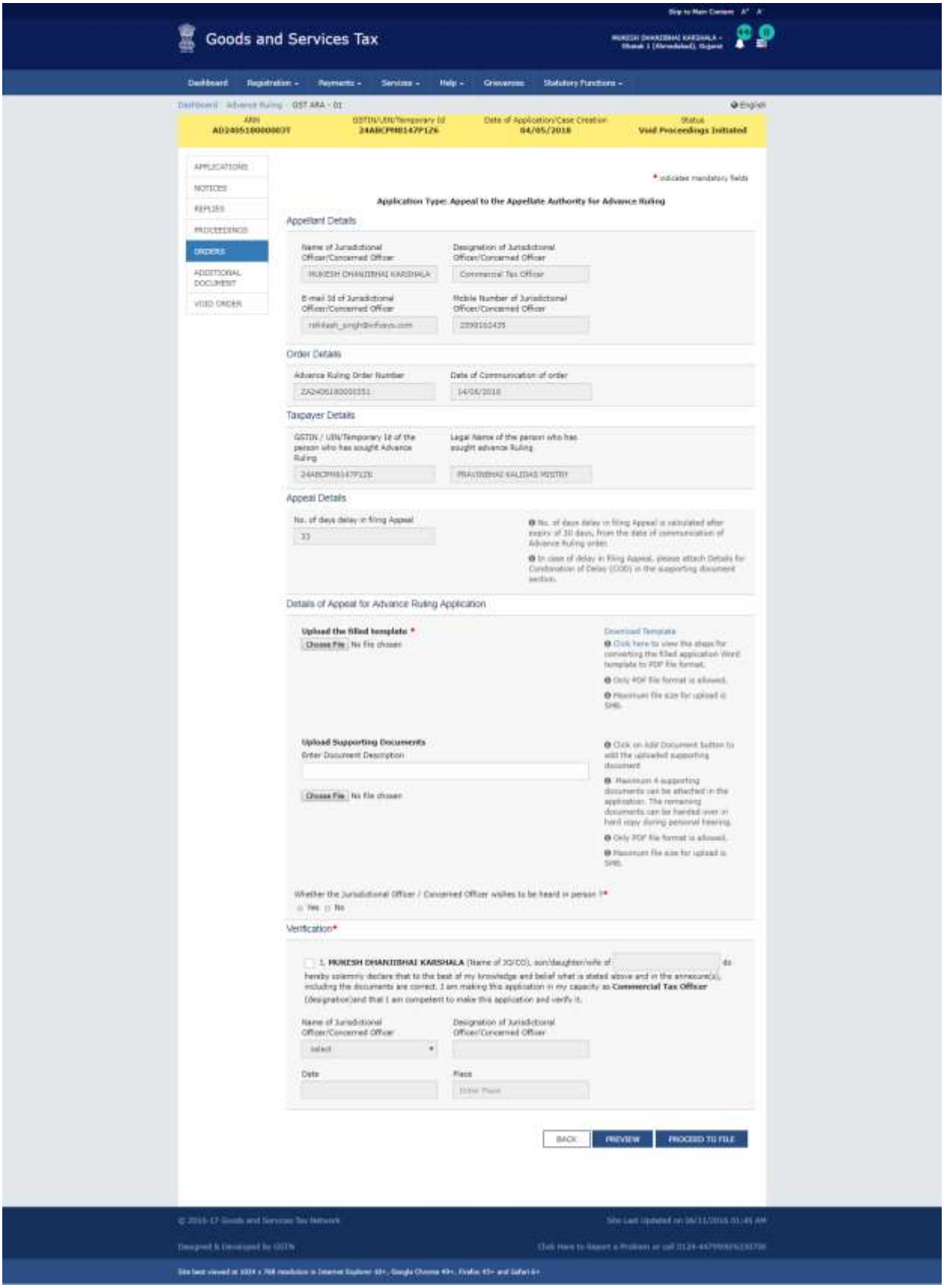
F (2) File Appeal

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.

3. The **File Appeal** page is displayed. Application Details and your details are auto-populated. The remaining details must be filled manually.


Goods and Services Tax
Dashboard
Registration
Payments
Services
Help
Grievances
Statutory Functions
ARN
AD2405180000037
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
MUKESH DHANJIBHAI KARSHALA
Designation of Jurisdictional Officer/Concerned Officer
Commercial Tax Officer
E-mail Id of Jurisdictional Officer/Concerned Officer
Mobile Number of Jurisdictional Officer/Concerned Officer
Order Details
Advance Ruling Order Number
Date of Communication of order
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
Details of Appeal for Advance Ruling Application
Upload the filled template *
Choose File No file chosen
Download Template
Upload Supporting Documents
Enter Document Description
Choose File No file chosen
Whether the Jurisdictional Officer / Concerned Officer wishes to be heard in person ?*
Yes No
Verification*
I, MUKESH DHANJIBHAI 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
Date
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.

Goods and Services Tax

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions

Dashboard > Advance Ruling > GST ARA - 01

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD240518000003T	24ABCPM8147P1Z6	04/05/2018	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 DHANJIBHAI KARSHALA	Commercial Tax Officer
E-mail Id of Jurisdictional Officer/Concerned Officer	**Mobile Number of Jurisdictional Officer/Concerned Officer**
nikhilesh_singh@infosys.com	2399161435

Order Details

Advance Ruling Order Number	Date of Communication of order
ZA240518000351	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: 33

- No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.
- In case of delay in filing Appeal, please attach Details for Condonation of Delay (CODD) in the supporting document section.

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 DHANJIBHAI KARSHALA** (Name of JO/CO), son/daughter/wife of Karna Dev 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 DHANJIBHAI KARSH	Commercial Tax Officer
Date	**Place**
16/08/2018	Delhi

BACK | PREVIEW | PROCEED TO FILE

9. The PDF is displayed.

Application Type: Appeal to the Appellate Authority for Advance Ruling

Appellant Details:

Name of Jurisdictional Officer/Concerned Officer
MUKESH DHANJIBHAI 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

Details of Appeal for Advance Ruling Application:

Document.pdf

Supporting Documents:
None

Whether the Jurisdictional Officer / Concerned Officer wishes to be heard in person ?
No

Verification

☑ 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

DRAFT

10. Click **PROCEED TO FILE**.

Goods and Services Tax

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions

Dashboard > Advance Ruling > GST ARA - 01

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD240518000003T	24ABCPM8147P1Z6	04/05/2018	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 DHANJIBHAI KARSHALA	Commercial Tax Officer
E-mail Id of Jurisdictional Officer/Concerned Officer	**Mobile Number of Jurisdictional Officer/Concerned Officer**
nikhilesh_singh@infosys.com	2399161435

Order Details

Advance Ruling Order Number	Date of Communication of order
ZA240518000351	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: 33

- No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.
- In case of delay in filing Appeal, please attach Details for Condonation of Delay (CODD) in the supporting document section.

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

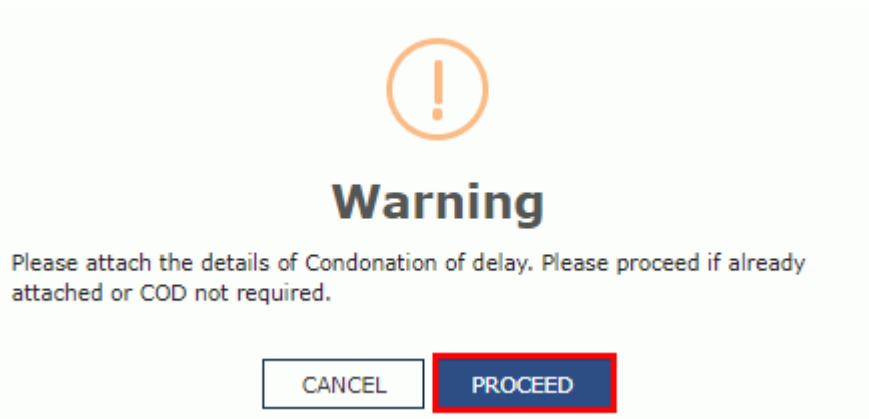
Verification*

☑ I, **MUKESH DHANJIBHAI 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.

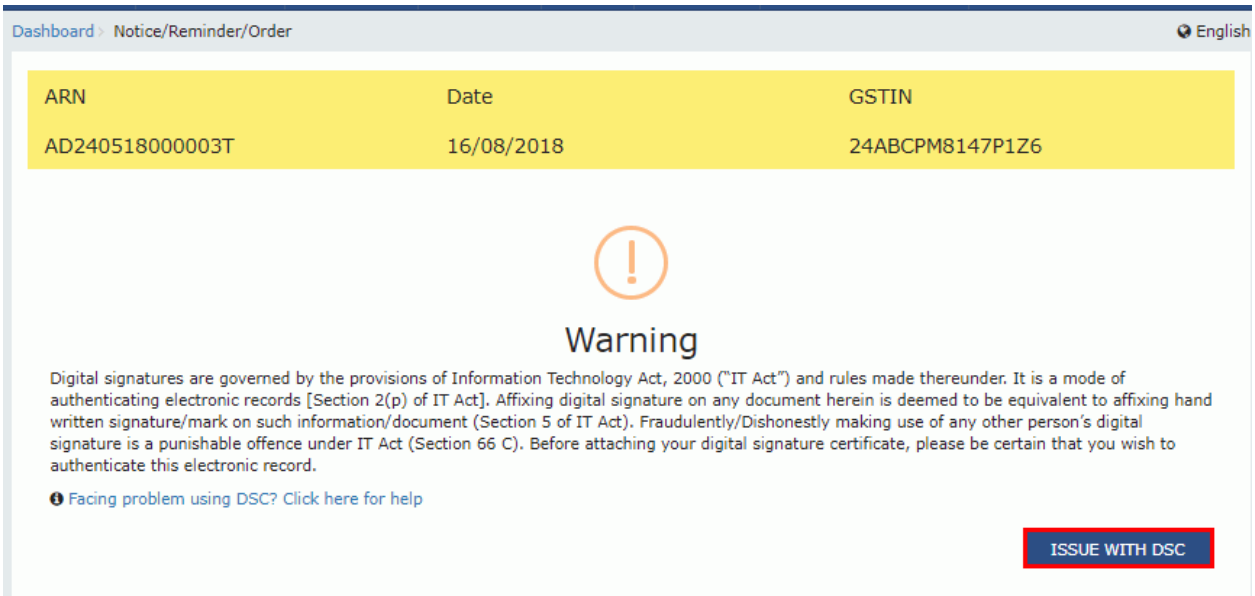
Name of Jurisdictional Officer/Concerned Officer	Designation of Jurisdictional Officer/Concerned Officer
MUKESH DHANJIBHAI KARSH	Commercial Tax Officer
Date	**Place**
16/08/2018	Delhi

BACK | PREVIEW | PROCEED TO FILE

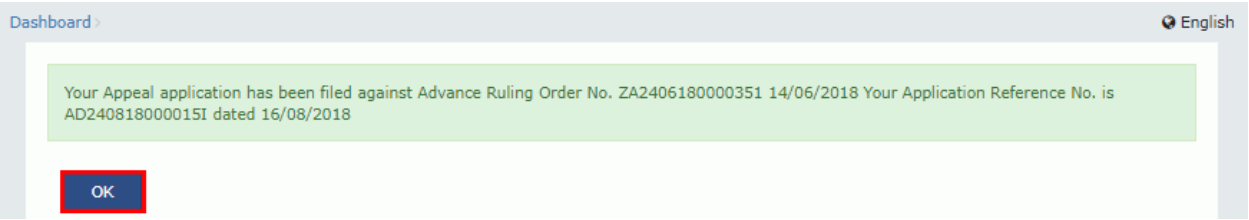
11. Click **PROCEED**.



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.

2. The **Rectification of Order** page is displayed.

Skip to Main Content A⁺ A⁻

Goods and Services Tax

MUKESH DHANJIBHAI KARSHALA
Ghatak 1 (Ahmedabad), Gujarat

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions

Dashboard / Advance Ruling / GST ARA - 01 | English

ARN	GSTIN/UIN/Temporary Id	Date Of Application/Case Creation	Status
AD240718000002R	24ABCPM8147P1Z6	02/07/2018	Disposed by Authority

- APPLICATIONS
- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- RECTIFICATION
- ADDITIONAL DOCUMENT
- VOID ORDER

* indicates mandatory fields

Application Type: Rectification of Order

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	2598182435

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	PRAVIBHAI KALIDAS MISTRY

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.

Upload Supporting Documents

Enter Document Description

Choose File | 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
select	

Date	Place
05/07/2018	

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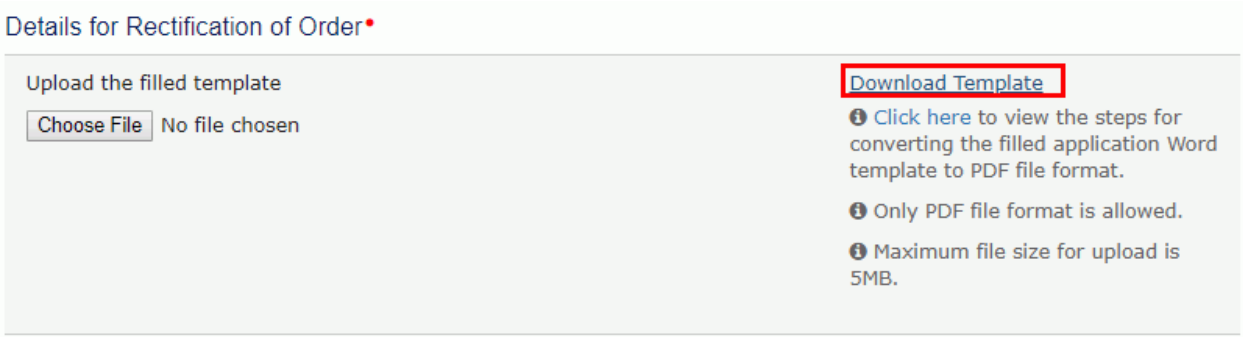
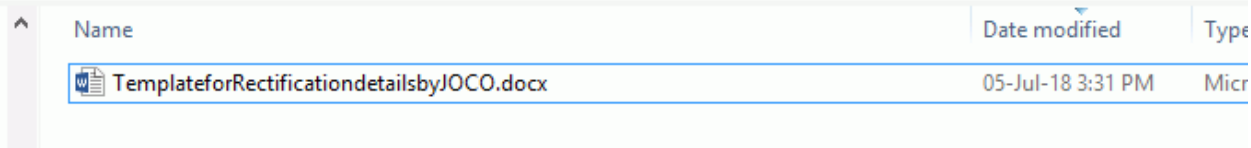
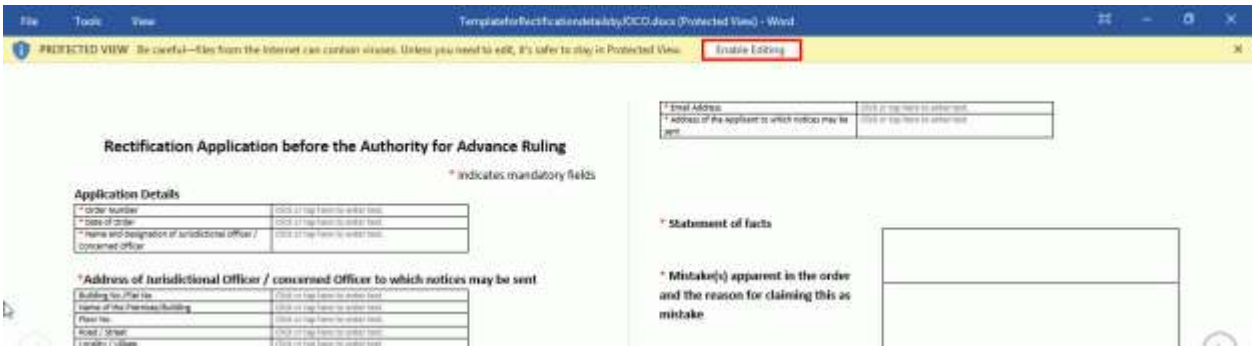
3. To download the filing details for Rectification of Order, Click **Download Template**.



4. **TemplateforRectificationdetailsbyJOCO.docx** will be downloaded in Downloads folder.



5. Open the document and click **Enable Editing**.



6. Update the template with required information.

Rectification Application before the Authority for Advance Ruling

* indicates mandatory fields

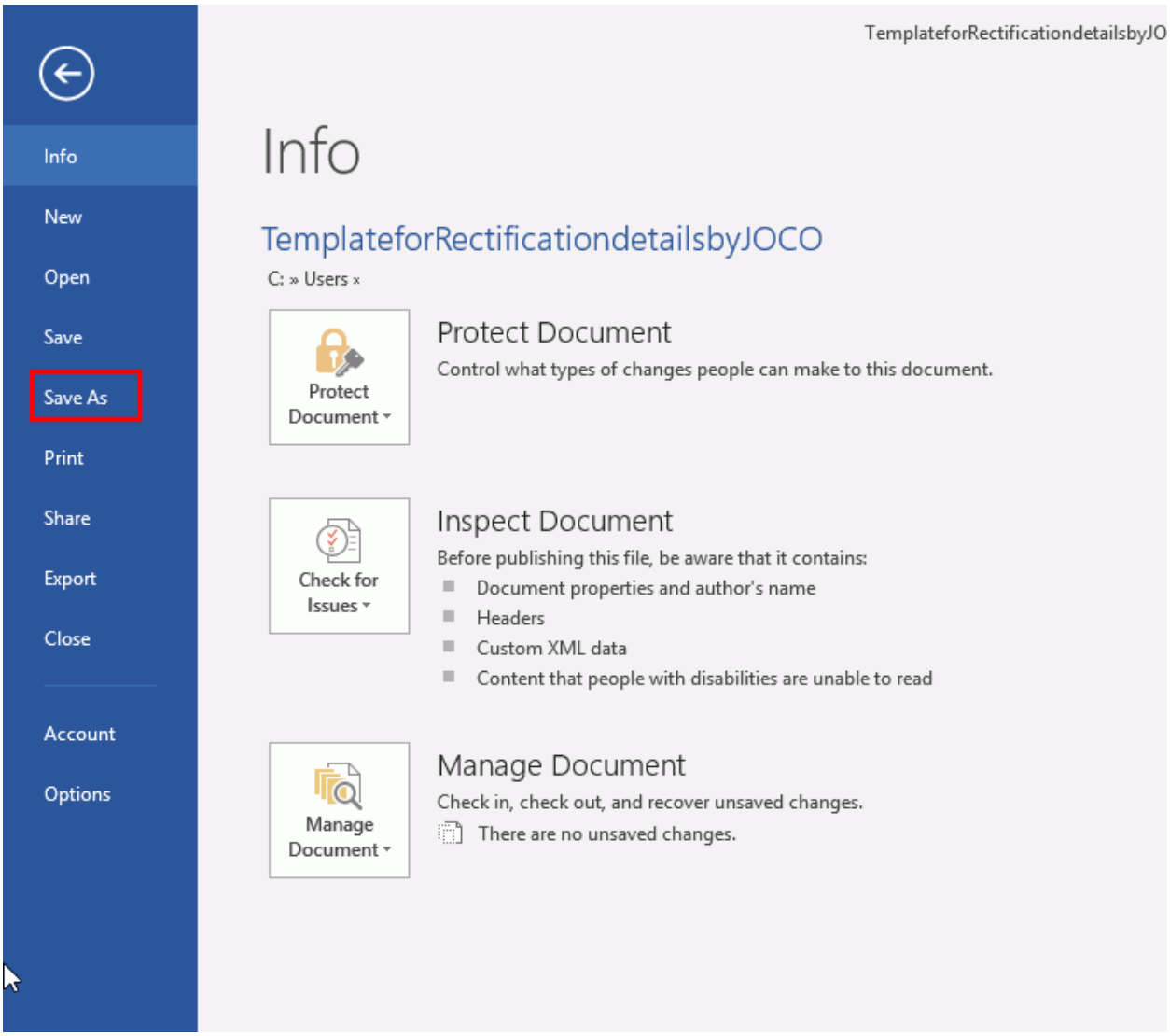
Application Details

* 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.

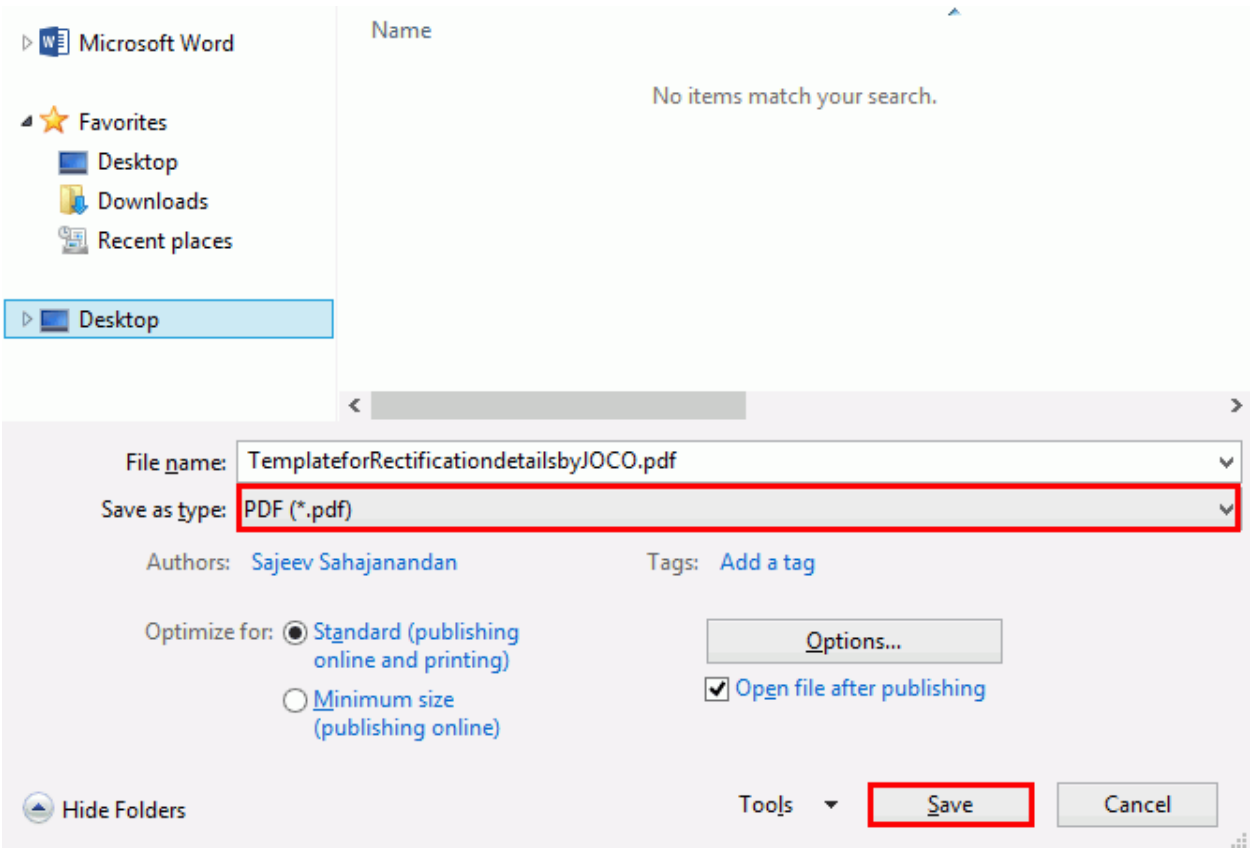
***Address of Jurisdictional Officer / concerned Officer to which notices may be sent**

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.

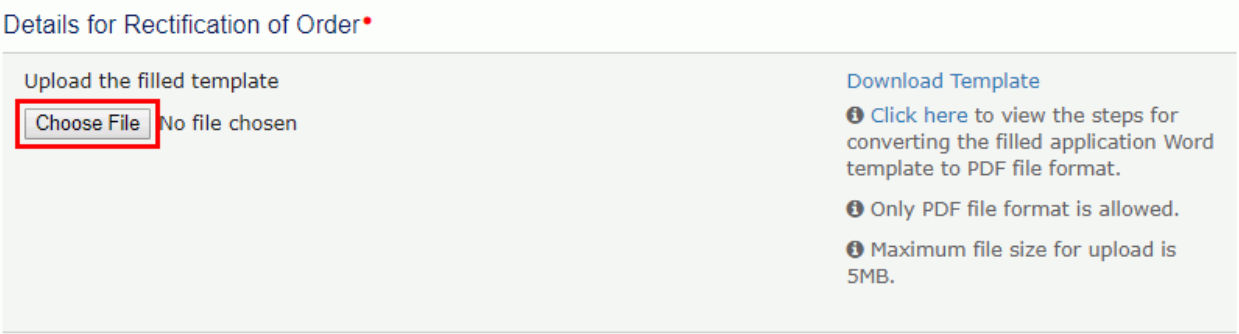
7. Click Save As and Choose the folder to save the Template.



8. Select **Save As Type** to PDF(*.pdf).
9. Click **SAVE**.

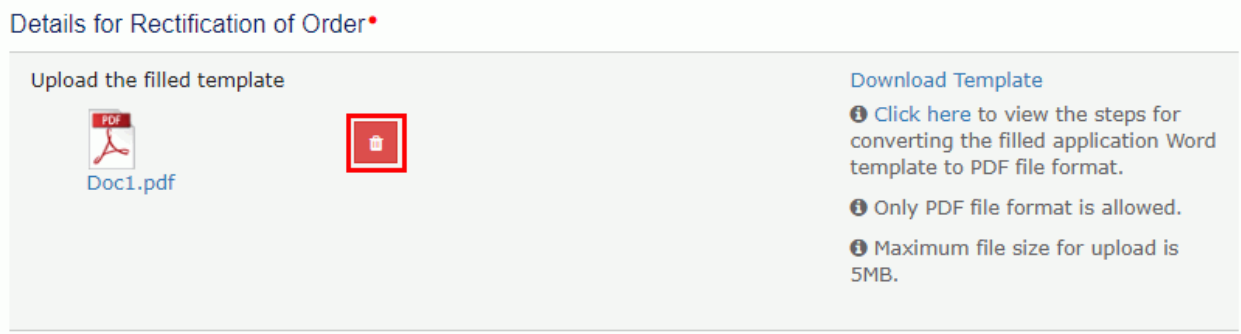


10. Under **Details of Rectification of Order**, upload, click the Choose file button. Navigate and select the Filled template.



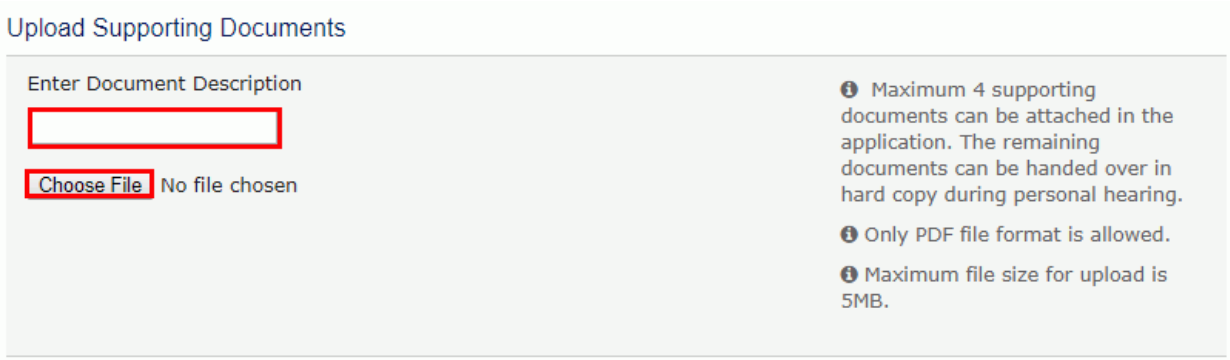
Note*:* You can upload only PDF file with maximum file size for upload of as 5 MB.

11. After the document is uploaded, you can click the Delete button if you want to delete the uploaded document.



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.



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.

Skip to Main Content A⁺ A⁻

Goods and Services Tax

MUKESH DHANJIBHAI KARSHALA
Ghatak 1 (Ahmedabad), Gujarat

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions

Dashboard : Advance Ruling : GST ARA - 01 | English

ARN	GSTIN/UIN/Temporary Id	Date Of Application/Case Creation	Status
AD240718000002R	24ABCPM8147P1Z6	02/07/2018	Disposed by Authority

- APPLICATIONS
- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- RECTIFICATION
- ADDITIONAL DOCUMENT
- VOID ORDER

* indicates mandatory fields

Application Type: Rectification of Order

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	2598182435

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	PRAVIBHAI KALIDAS MISTRY

Details for Rectification of Order*

Upload the filled template

Doc1.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

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 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.

Name of Jurisdictional Officer / Concerned Officer	Designation of Jurisdictional / Concerned Officer
MUKESH DHANJIBHAI KARSHA	**Commercial Tax Officer**

Date	Place
05/07/2018	Delhi

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17. The application for rectification of order is downloaded in PDF format.

Application for Rectification of Order

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

Doc1.pdf

Upload Supporting Documents

18. Click the **PROCEED TO FILE** button.

Skip to Main Content A⁺ A⁻

Goods and Services Tax

MUKESH DHANJIBHAI KARSHALA
Ghatak 1 (Ahmedabad), Gujarat

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions

Dashboard / Advance Ruling / GST ARA - 01 | English

ARN	GSTIN/UIN/Temporary Id	Date Of Application/Case Creation	Status
AD240718000002R	24ABCPM8147P1Z6	02/07/2018	Disposed by Authority

- APPLICATIONS
- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- RECTIFICATION
- ADDITIONAL DOCUMENT
- VOID ORDER

* indicates mandatory fields

Application Type: Rectification of Order

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	2598182435

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	PRAVIBHAI KALIDAS MISTRY

Details for Rectification of Order*

Upload the filled template

Doc1.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

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 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.

Name of Jurisdictional Officer / Concerned Officer	Designation of Jurisdictional / Concerned Officer
MUKESH DHANJIBHAI KARSHA	**Commercial Tax Officer**

Date	Place
05/07/2018	Delhi

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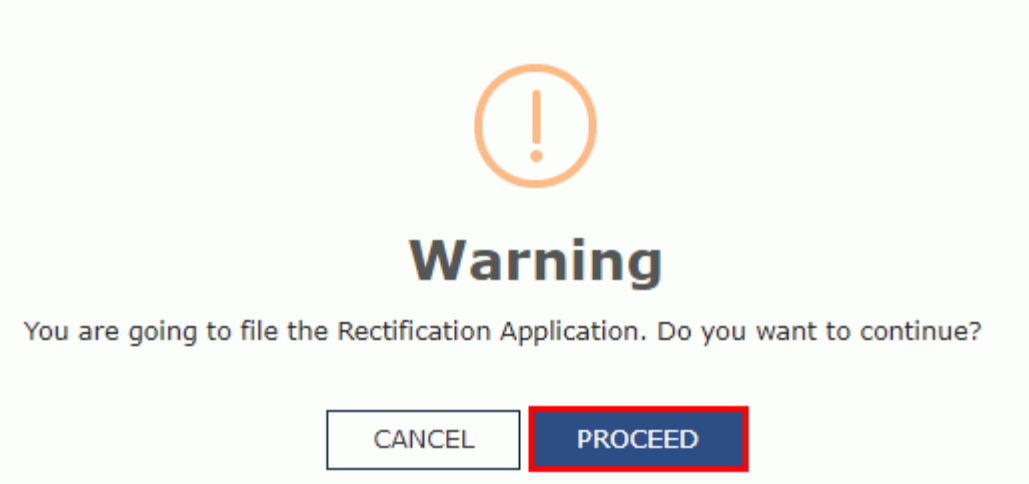
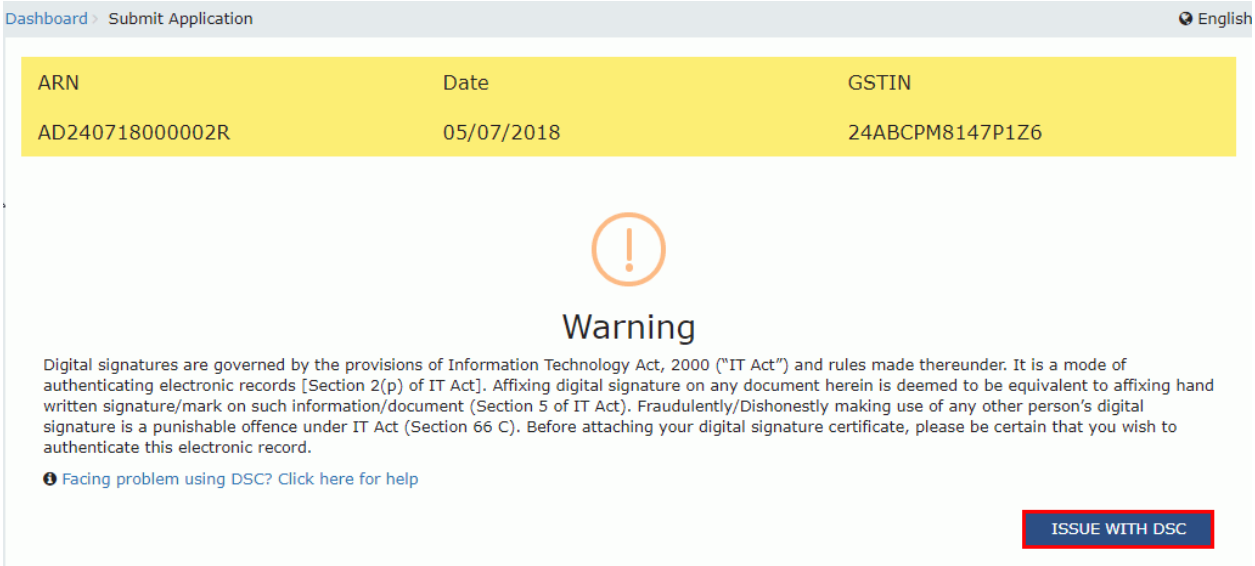
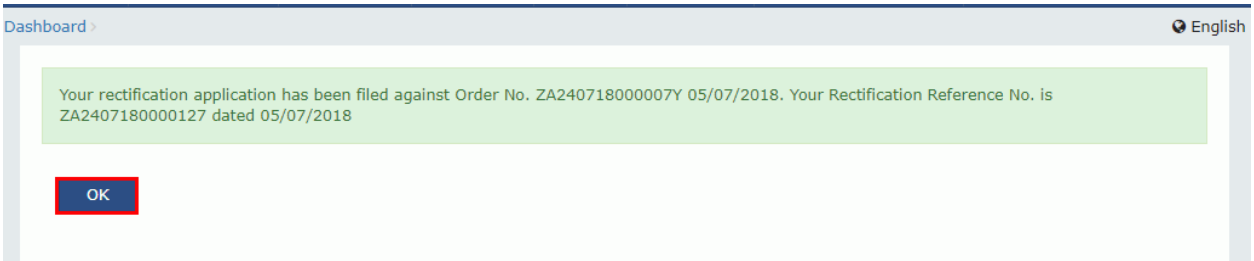
19. Click the **PROCEED** button.



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.

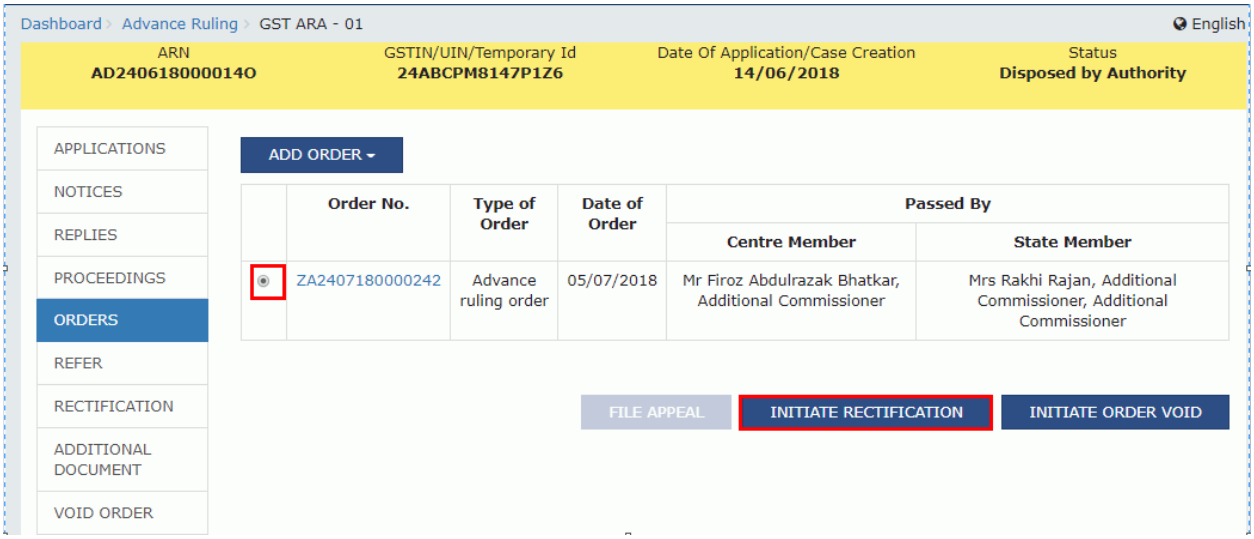


22. The Rectification details are displayed in **RECTIFICATION** tab.

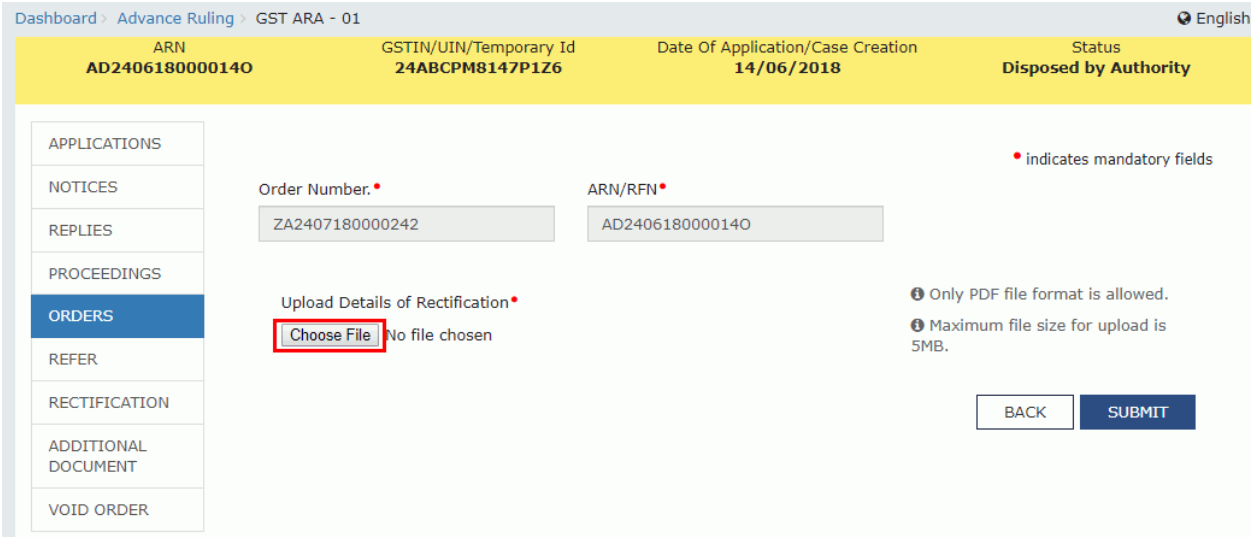
[Go back to the Main Menu]

F (4). Initiate Rectification by Authority/ Appellate Authority for Advance Ruling Member

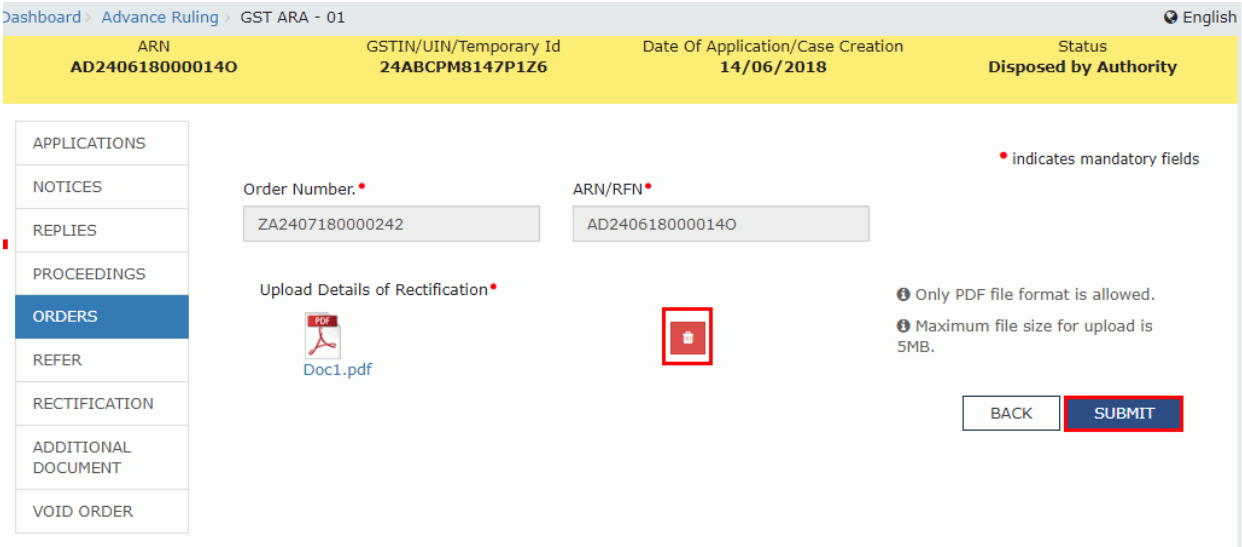
1. To initiate rectification, select the Order No. radio button and click the **INITIATE RECTIFICATION** button.



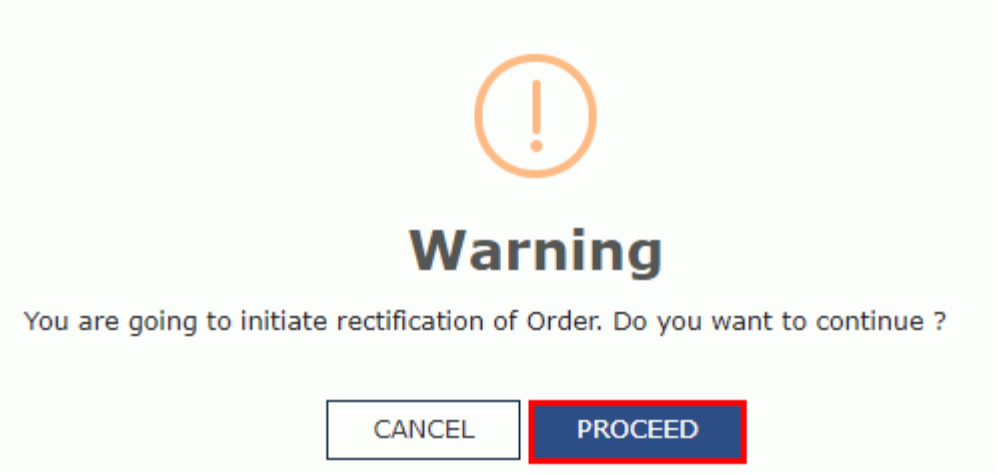
2. Click the **Choose File** button to upload details of rectification. Navigate and select the document.
Note*:* You can upload only PDF file with maximum file size for upload of as 5 MB.



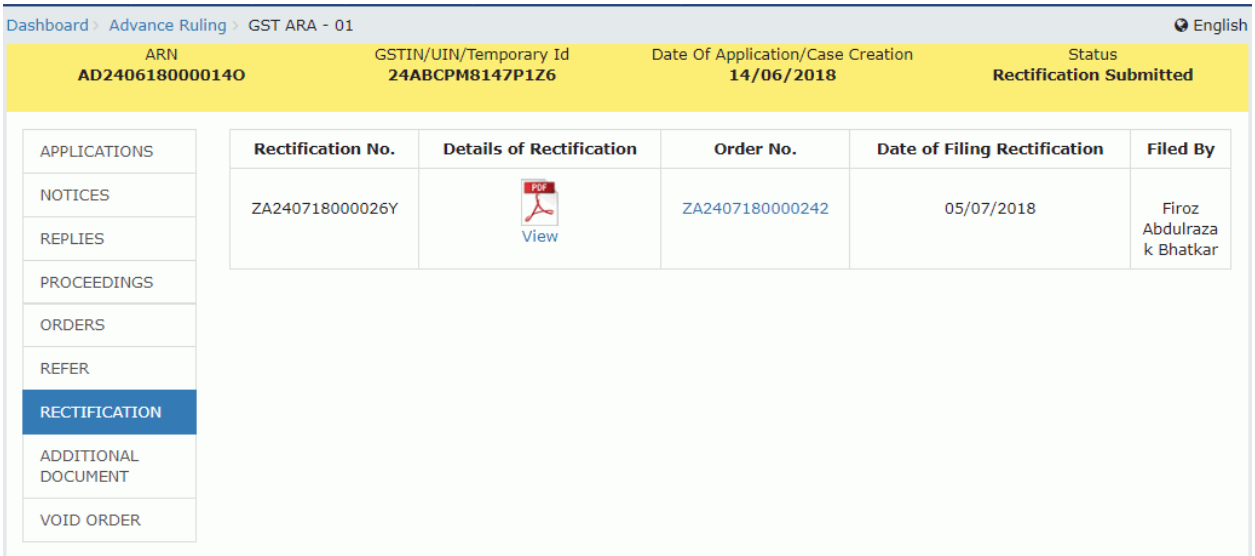
3. After the document is uploaded, you can click the Delete button if you want to delete the uploaded document. Click the **SUBMIT** button.



4. Click the **PROCEED** button.



5. The Rectification details are displayed in **RECTIFICATION** tab.

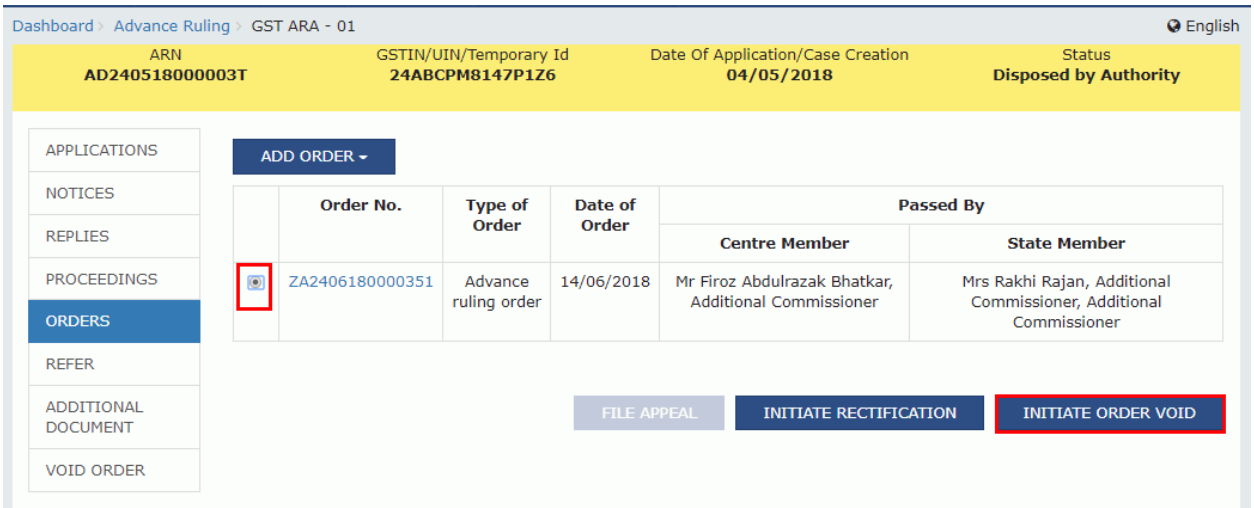


Go back to the Main Menu

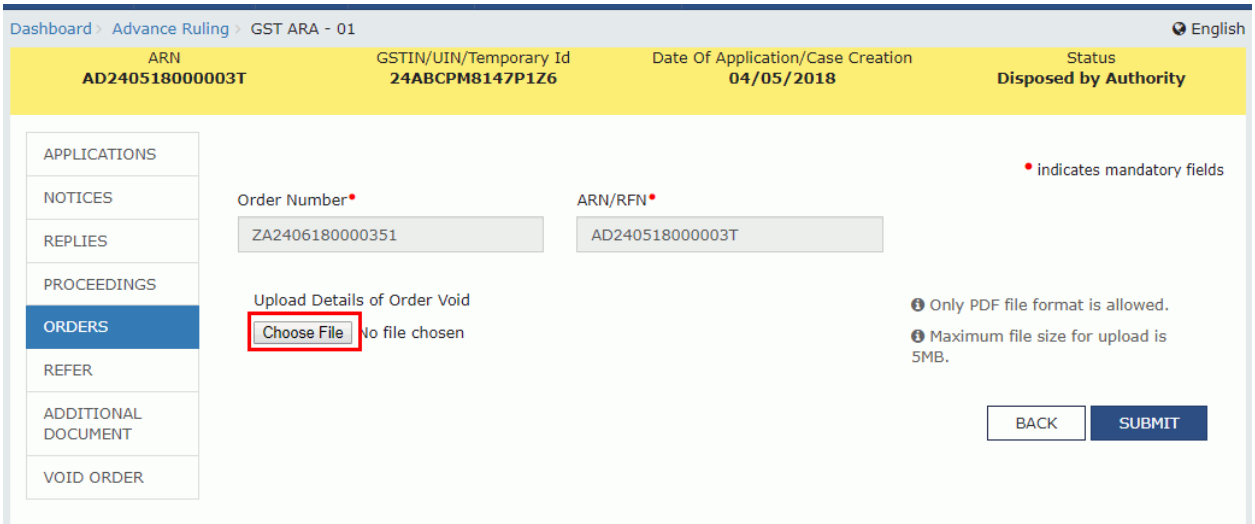
F (5). Initiate Order Void

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.

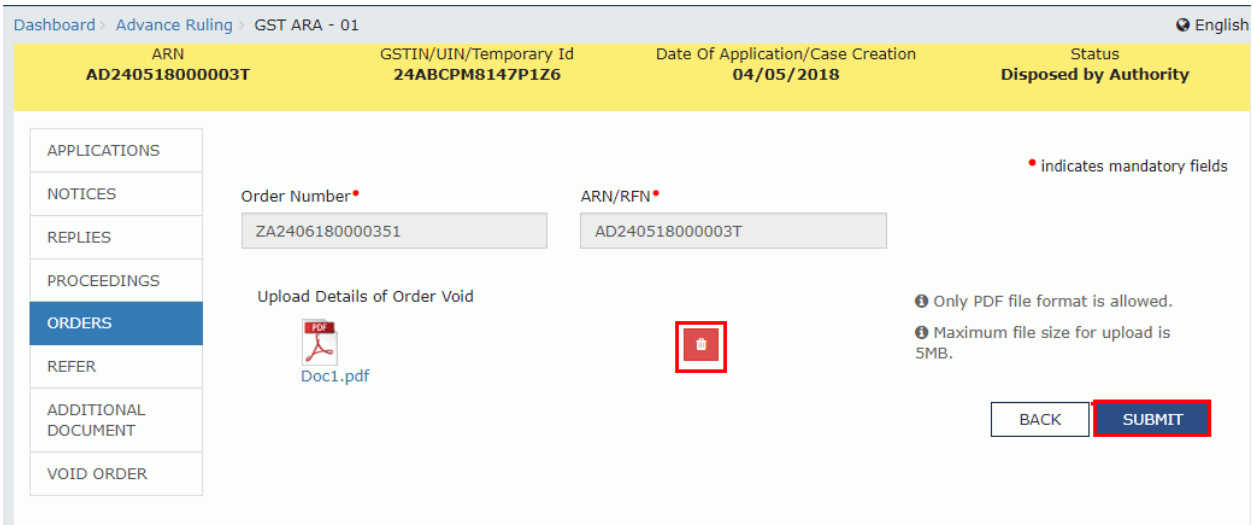
1. To initiate Order to be void, select the Order No. radio button and click the **INITIATE ORDER VOID** button.



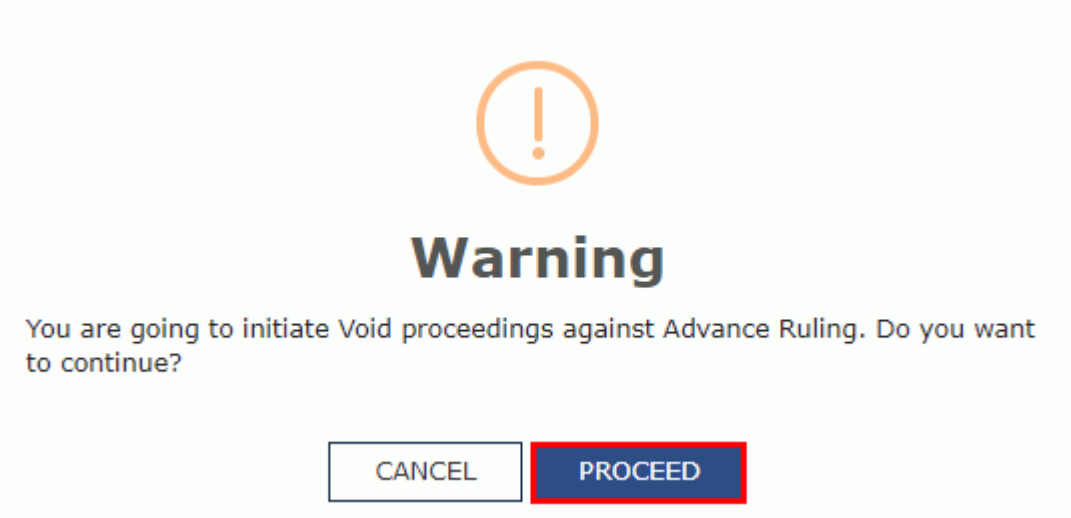
2. Click the **Choose File** button to upload details of Order Void. Navigate and select the document.



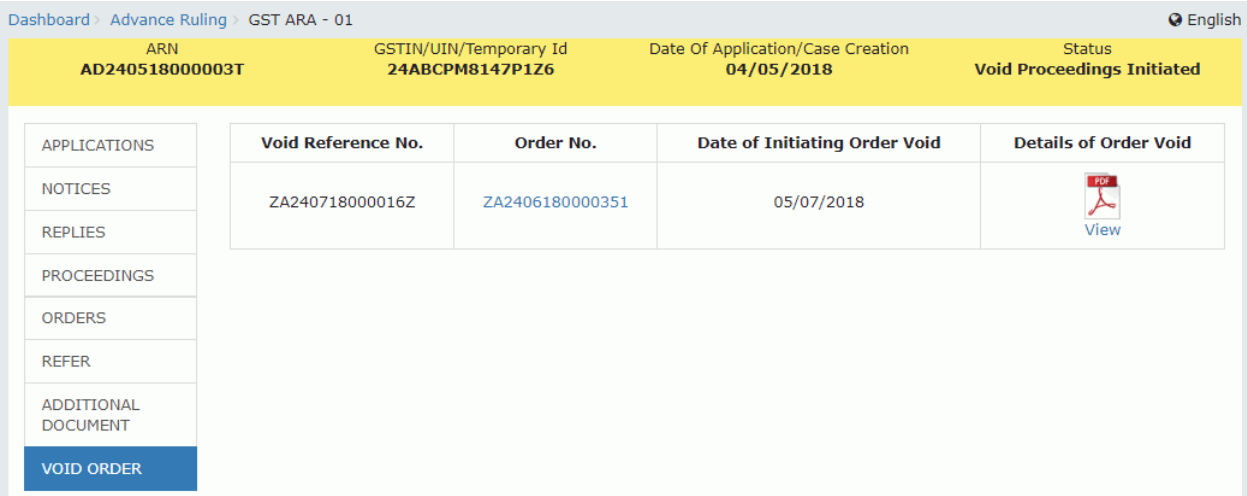
3. After the document is uploaded, you can click the Delete button if you want to delete the uploaded document. Click the **SUBMIT** button.



4. Click the **PROCEED** button.



5. The Void Order details are displayed in VOID ORDER tab.



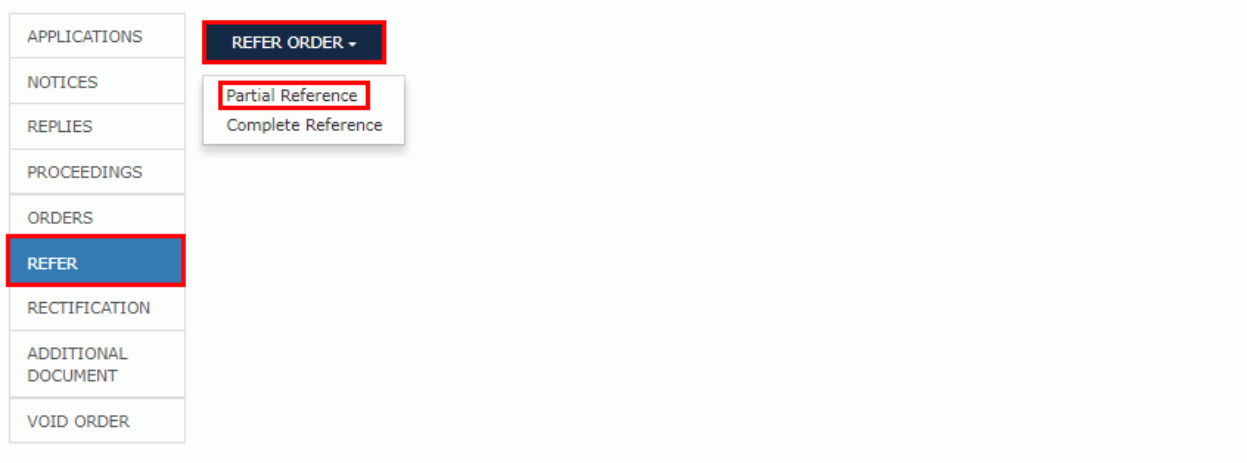
Go back to the Main Menu

G (1). Refer Partial Reference Order

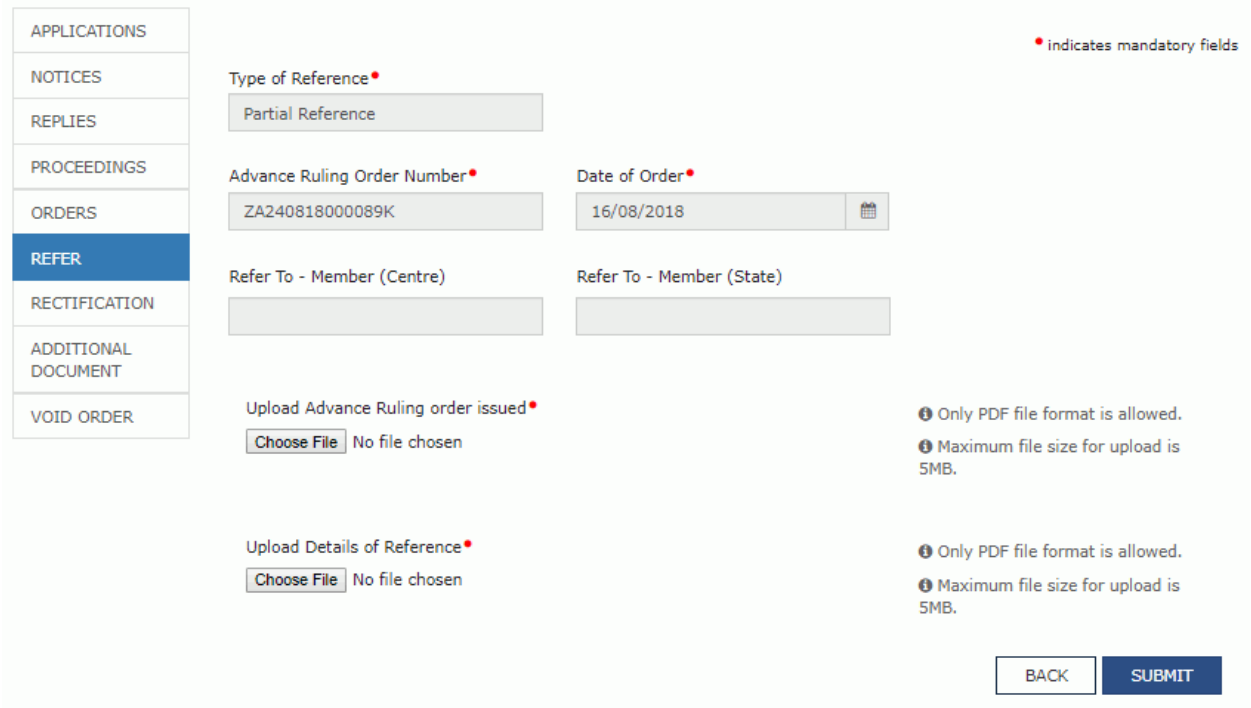
Refer Partial Reference functionality will be used by Registrar or Members of Authority when they want to partially refer any Advance Ruling to the Appellate Authority for Advance Ruling.

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.

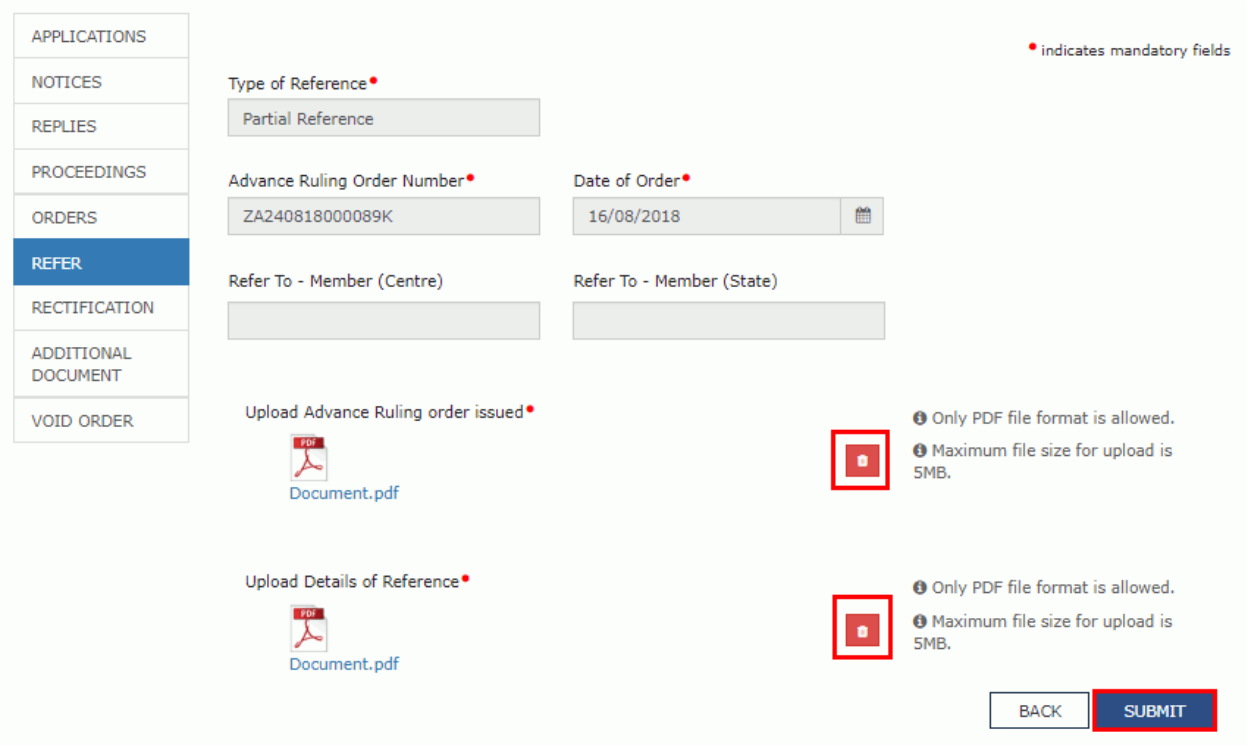


4. Click the **Choose File** button to upload the copy of advance ruling order issued and details of reference.

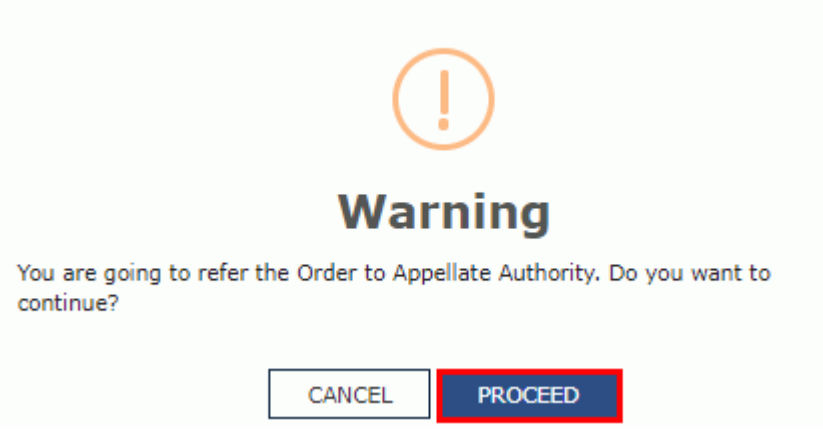
N**ote**: You can upload PDF file with maximum size of upload as 5 MB.

5. Click the **SUBMIT** button.

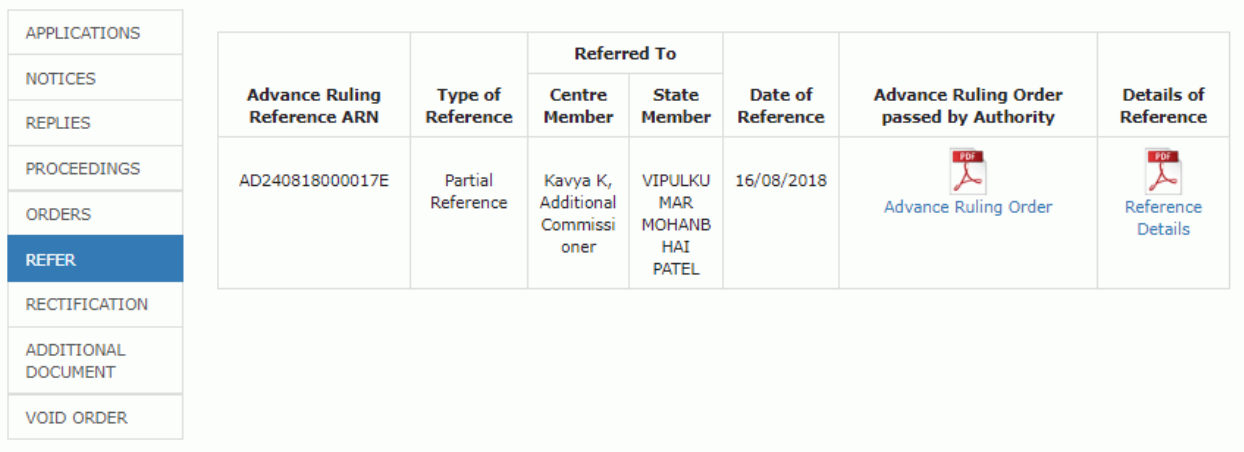
N**ote**: You can click the **DELETE** button to delete the uploaded file. You can delete the order uploaded, till the order is not submitted.



6. Click the **PROCEED** button.



7. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued.



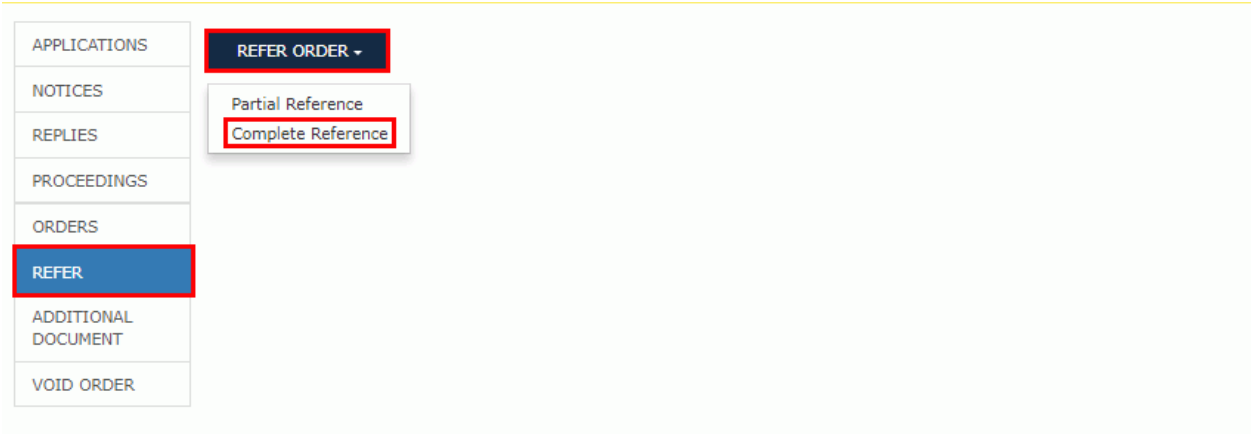
-

Go back to the Main Menu

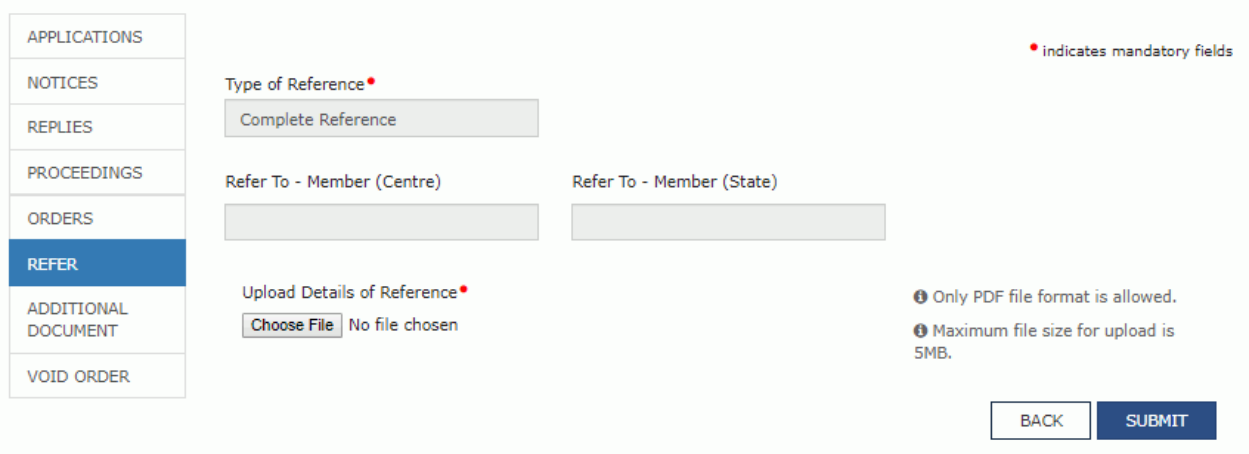
G (2). Refer Complete Reference Order

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.



3. The Order page is displayed.

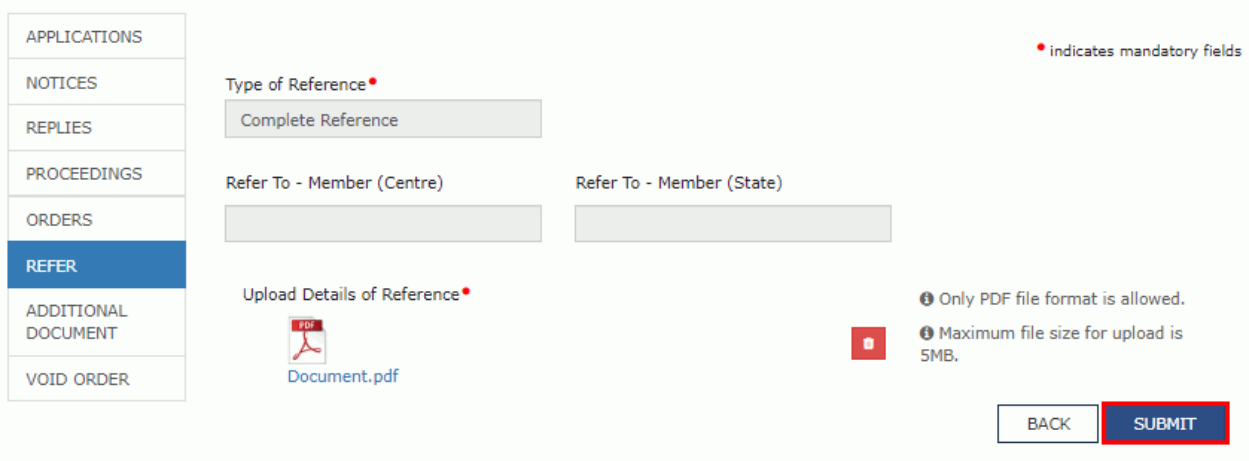


4. Click the **Upload File** button to upload the PDF copy of the details.

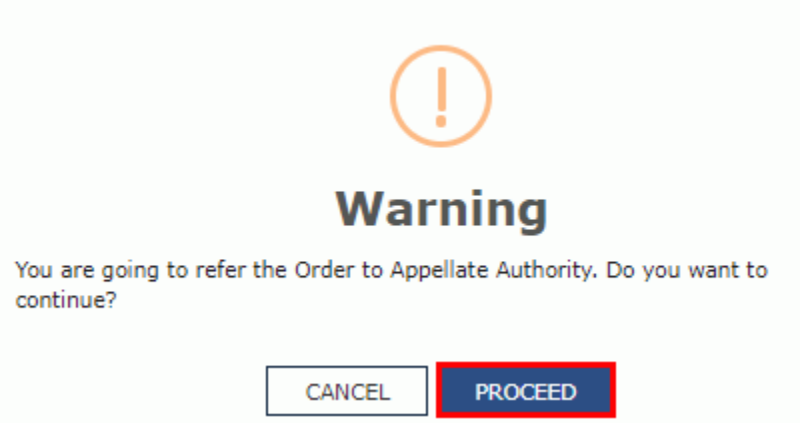
N**ote**: You can upload PDF file with maximum size of upload as 5 MB.

5. Click the **SUBMIT** button.

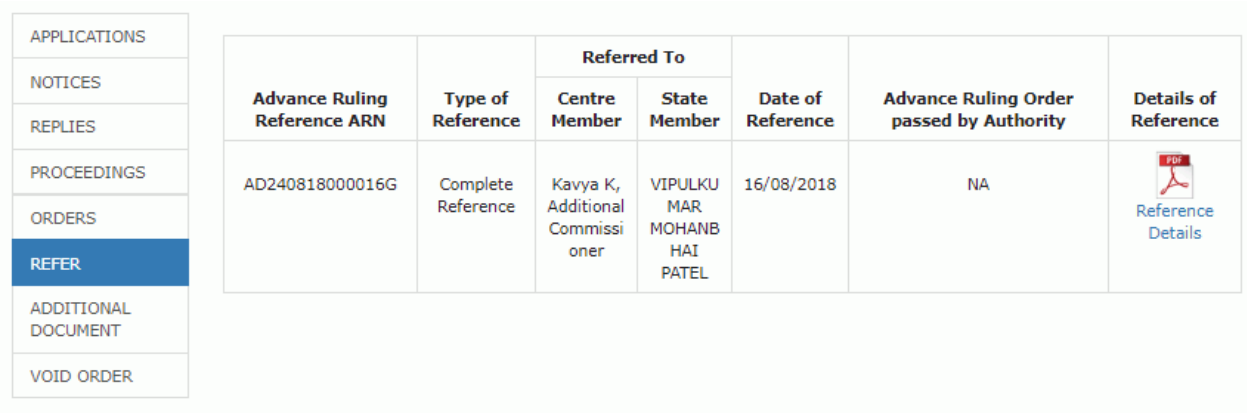
N**ote**: You can click the **DELETE** button to delete the uploaded file.



6. Click the **PROCEED** button.



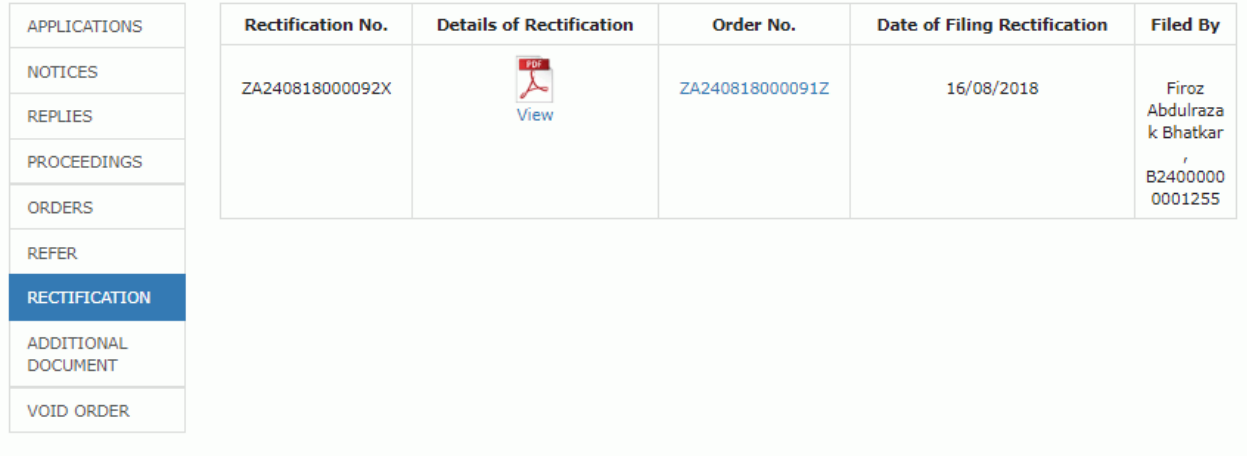
7. The updated **Case Detail** page is displayed, with the table containing the record of the reference just issued.



-
[Go back to the Main Menu]

H. View Rectification Details

1. To view rectification details, click the link **RECTIFICATION** tab.

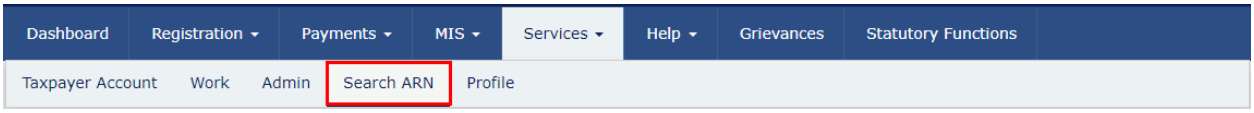


-
[Go back to the Main Menu]

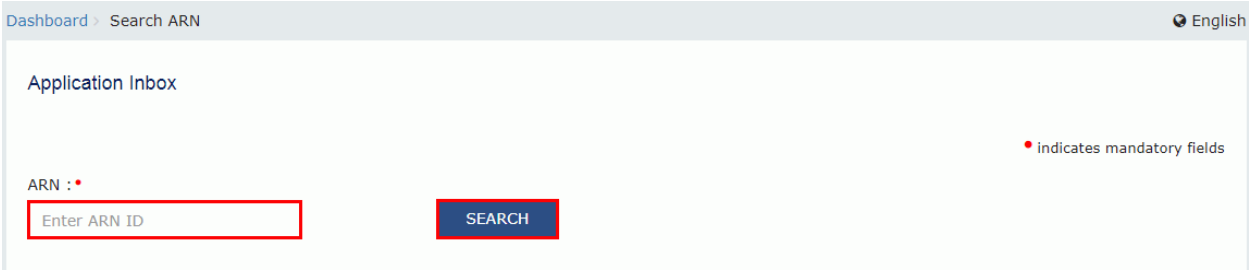
I. Add Additional Document

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.

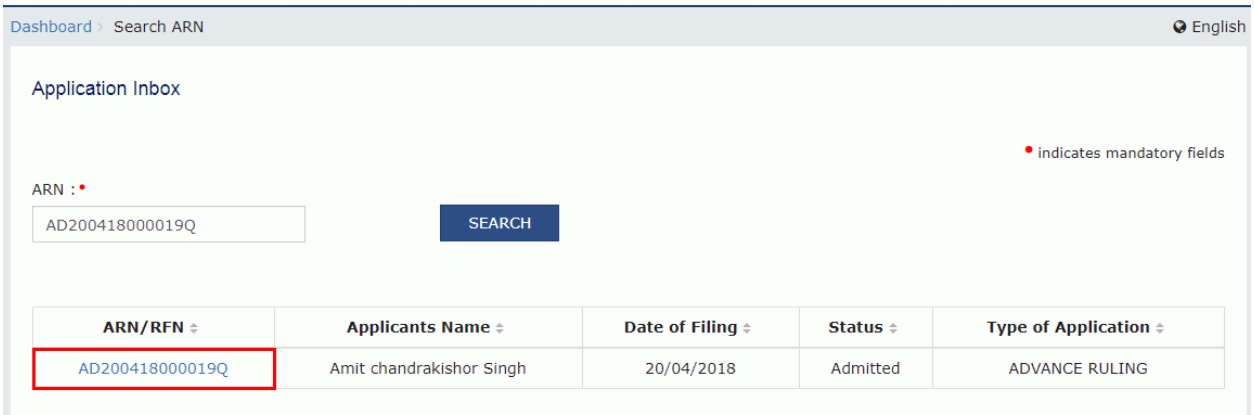
1. Navigate to **Services** > **Search ARN** link..



2. Enter the **ARN** number.
3. Click the **SEARCH** button.



4. Click the **ARN/RFN** hyperlink to view the ARN/RFN details.

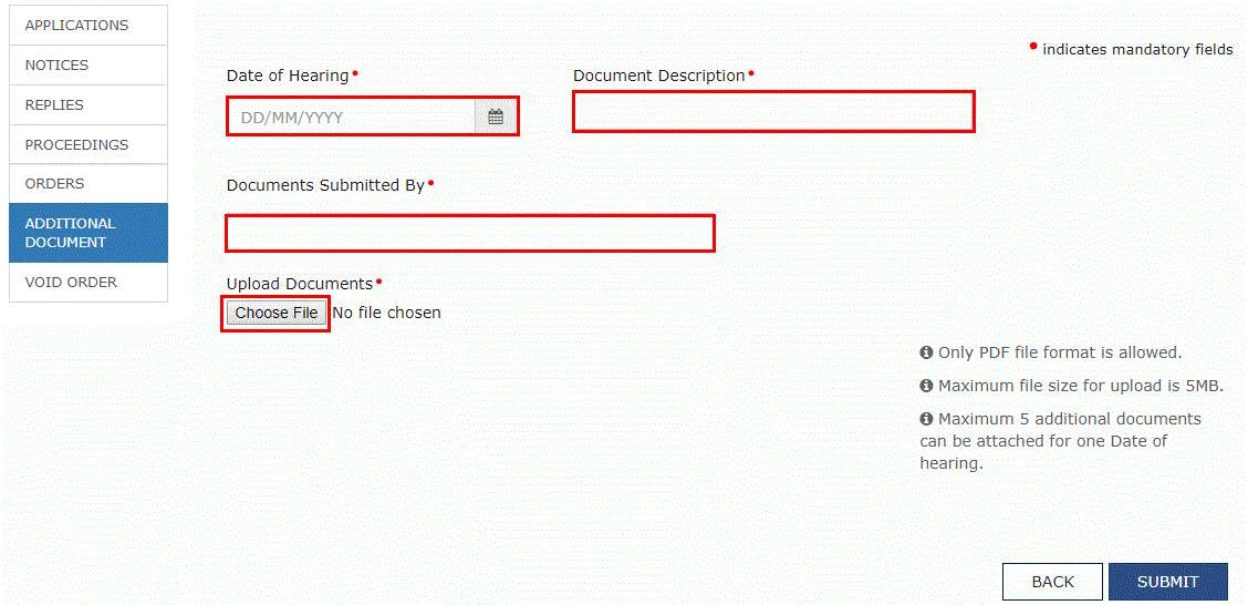


5. Click the **ADDITIONAL DOCUMENT** tab.
6. Click the **ADD DOCUMENTS** button.

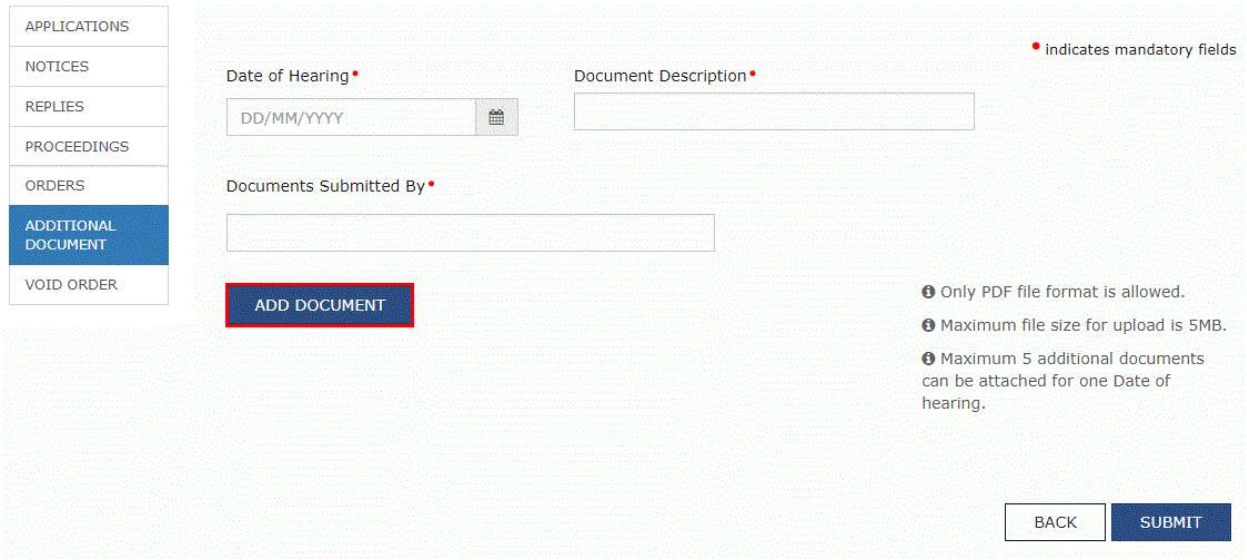
7. Select the **Date of Hearing** using the calendar.
8. In the **Document Description** field, enter the description of the document i.e. the name or type of document that is provided during hearing.
9. In the **Documents Submitted By** field, enter the name of the person who submitted the additional 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.

N**ote**:

- 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.



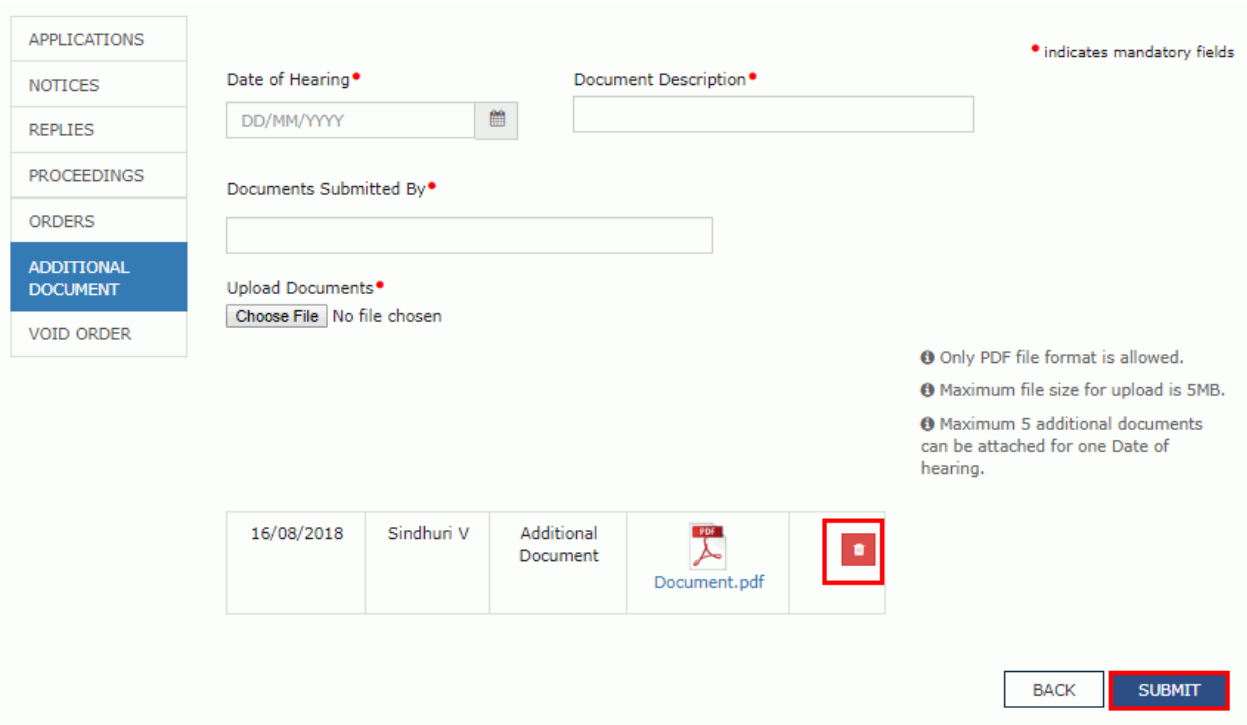
11. Click the **ADD DOCUMENT** button.



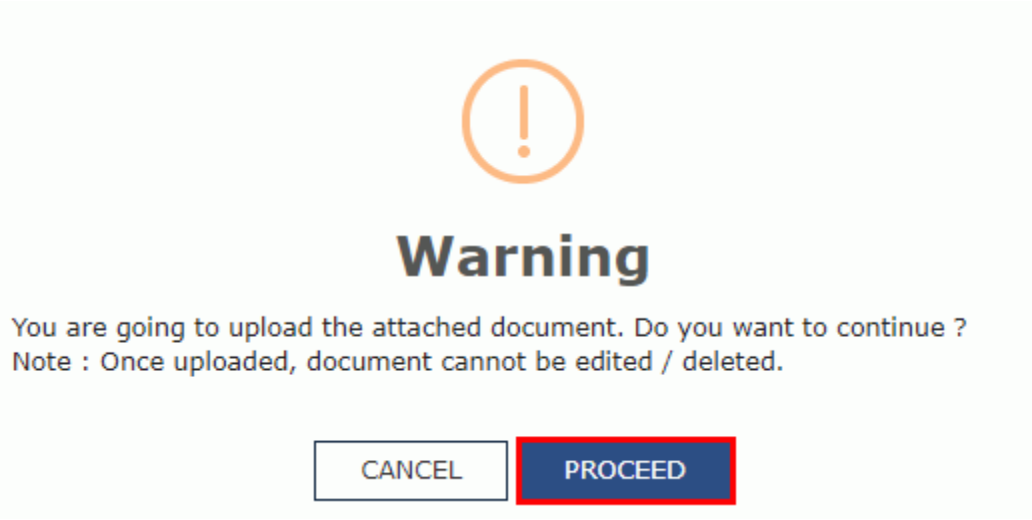
12. Click the **SUBMIT** button.

N**ote**: 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.

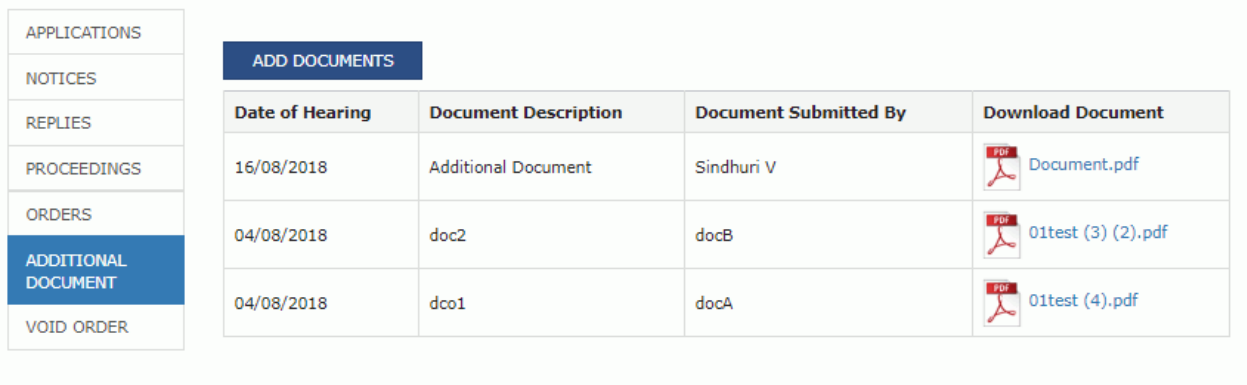
You can also add another additional documents here.



13. Click the **PROCEED** button.



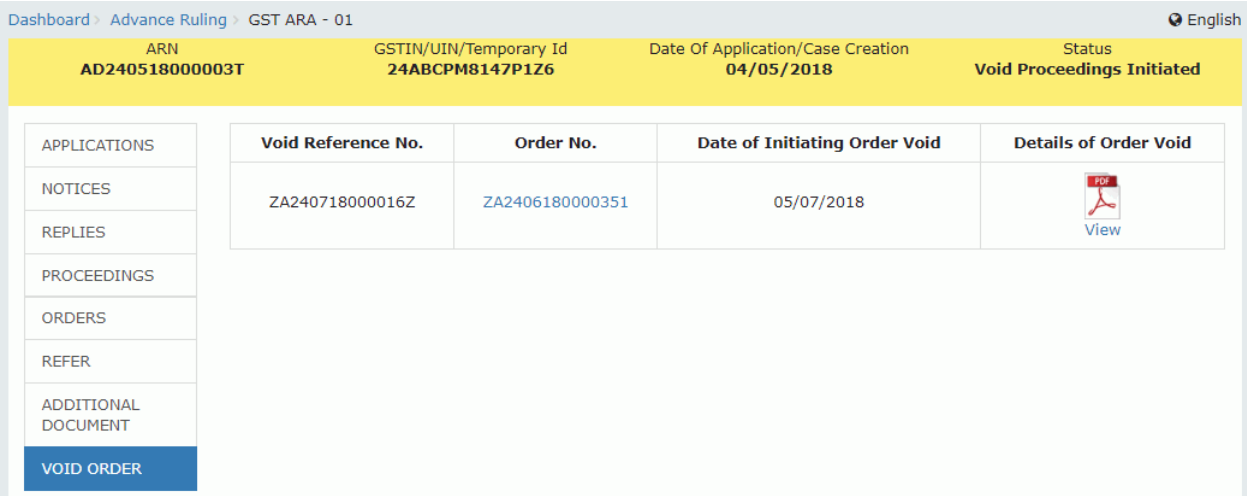
14. The updated **Case Detail** page is displayed, with the table containing the record of the documents just added.



Go back to the Main Menu

J. View Void Order Details

1. To view void order details, click the **VOID ORDER** tab.

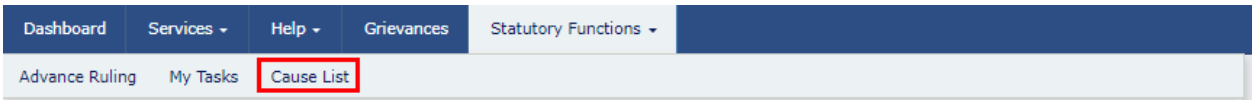


Go back to the Main Menu

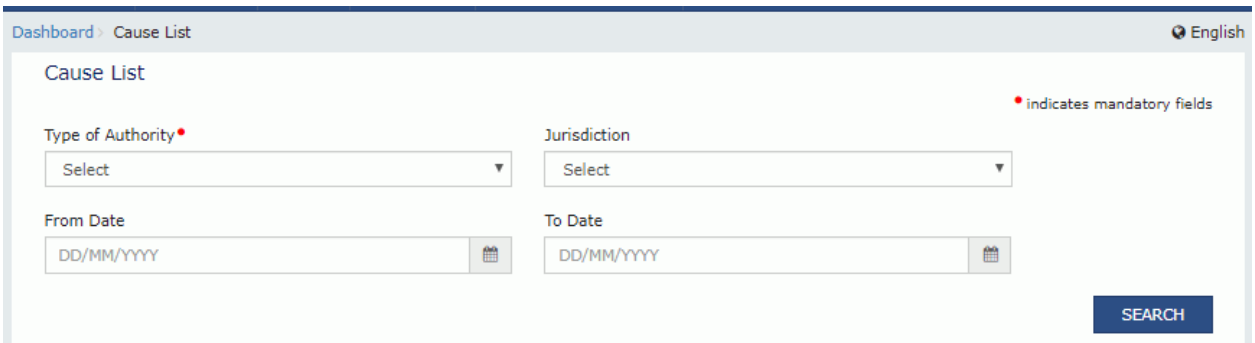
Advance Ruling > View Cause List

To search and view Cause List of advance ruling applications, perform following steps:

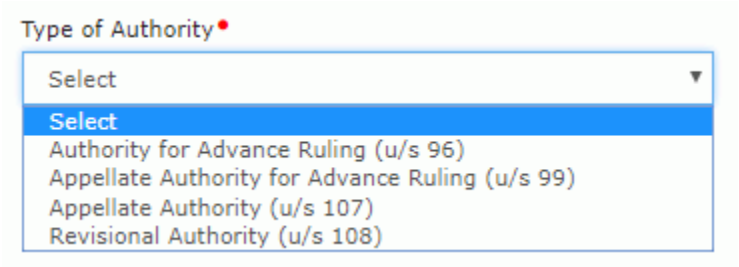
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Cause List** option.



4. The **Cause List** screen is displayed.



5. Select the **Type of Authority** from the drop-down list.



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.

Dashboard > Cause List

English

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

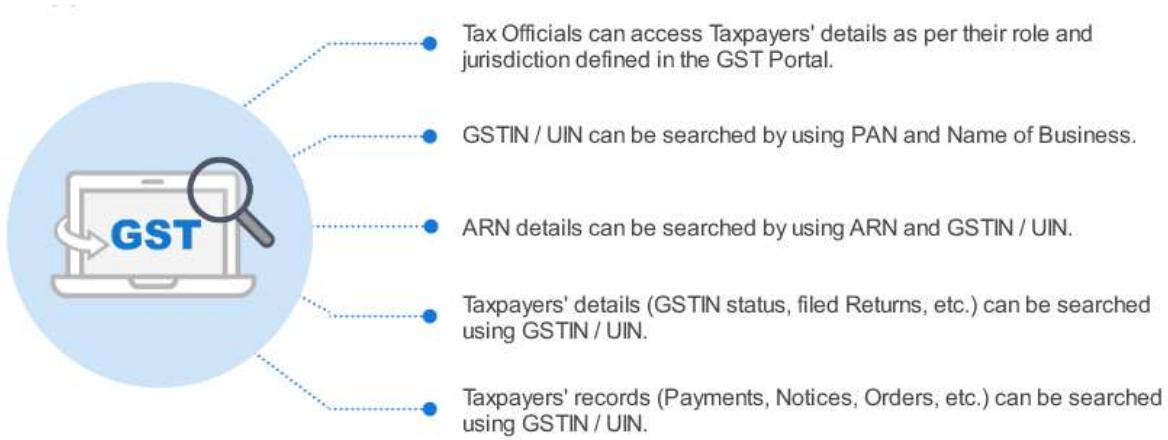
Date: 16/08/2018 **Day: Thursday**

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

Search Taxpayer Details



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)

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 - 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:

a. Click the **Electronic Cash Ledger** link**.**

Get Taxpayer Details

GSTIN / UIN / TEMPID • (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

• indicates mandatory fields

From • 01/10/2017 To • 9/3/2018 GO

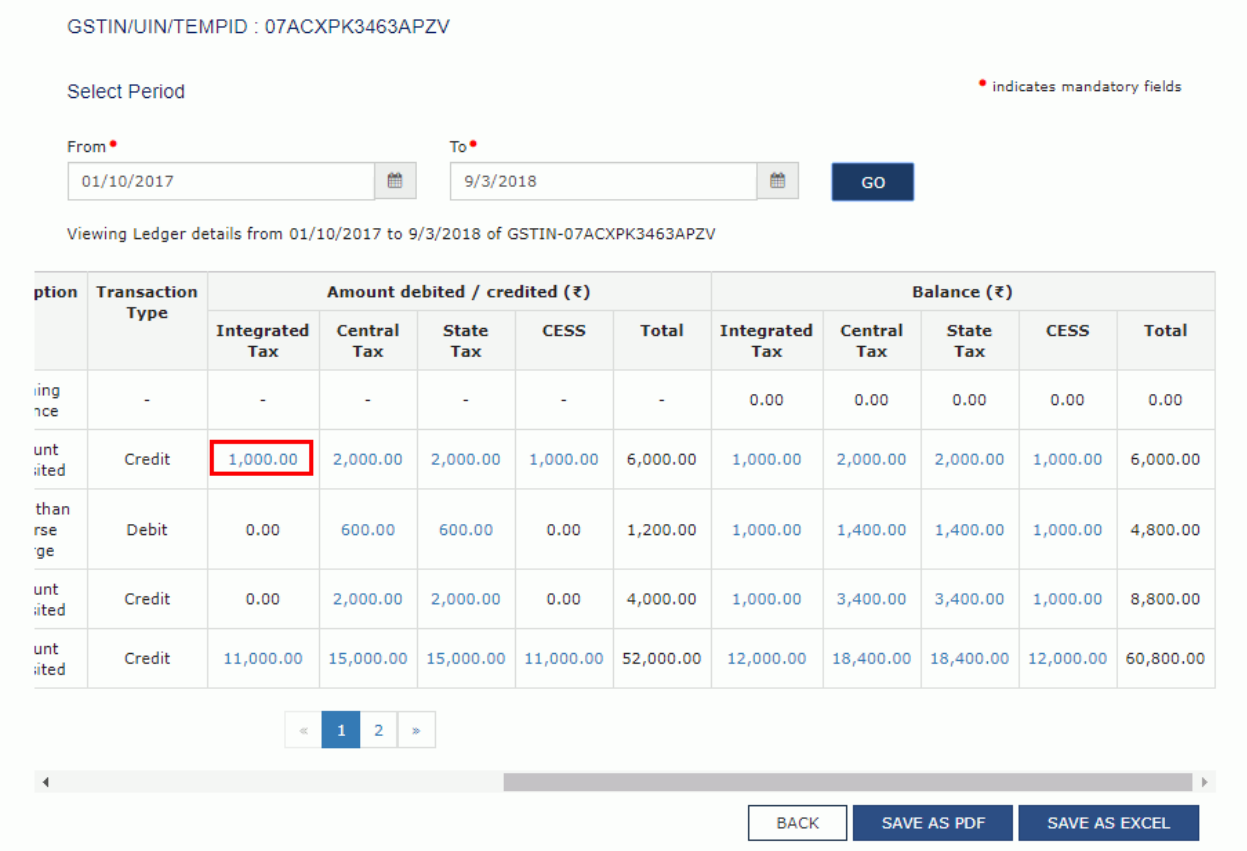
Viewing Ledger details from 01/10/2017 to 9/3/2018 of GSTIN-07ACXPK3463APZV

Serial No.	Date of deposit/Debit	Time of deposit	Reporting date (by bank)	Reference No.	Tax Period, if applicable	Description	Transaction Type	Amount debite		
								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,(
3	19/10/2017	-	-	DC0710170000004	Jul-17	Other than reverse charge	Debit	0.00	600.00	6(
4	19/10/2017	10:10:22	19/10/2017	250652389	-	Amount deposited	Credit	0.00	2,000.00	2,(
5	18/10/2017	11:00:22	25/10/2017	4532388188	-	Amount deposited	Credit	11,000.00	15,000.00	15,

« 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 • 01/10/2017 To • 9/3/2018 GO

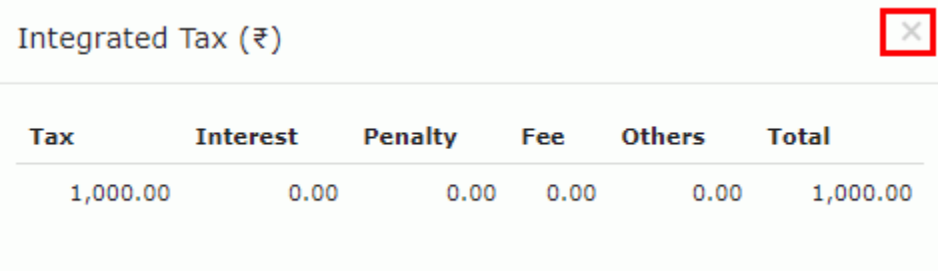
Viewing Ledger details from 01/10/2017 to 9/3/2018 of GSTIN-07ACXPK3463APZV

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

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

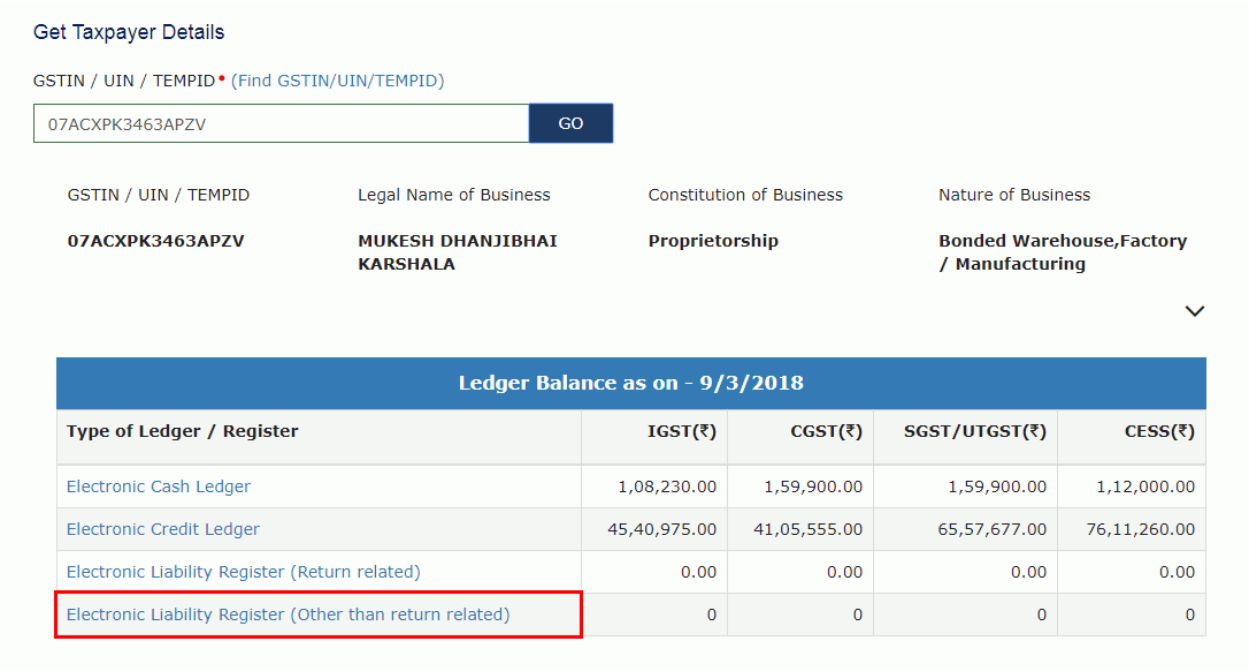
ption	Transaction Type	Amount debited / credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State Tax	CESS	Total	Integrated Tax	Central Tax	State Tax	CESS	Total
ing nce	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00
unt ited	Credit	1,000.00	2,000.00	2,000.00	1,000.00	6,000.00	1,000.00	2,000.00	2,000.00	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 »

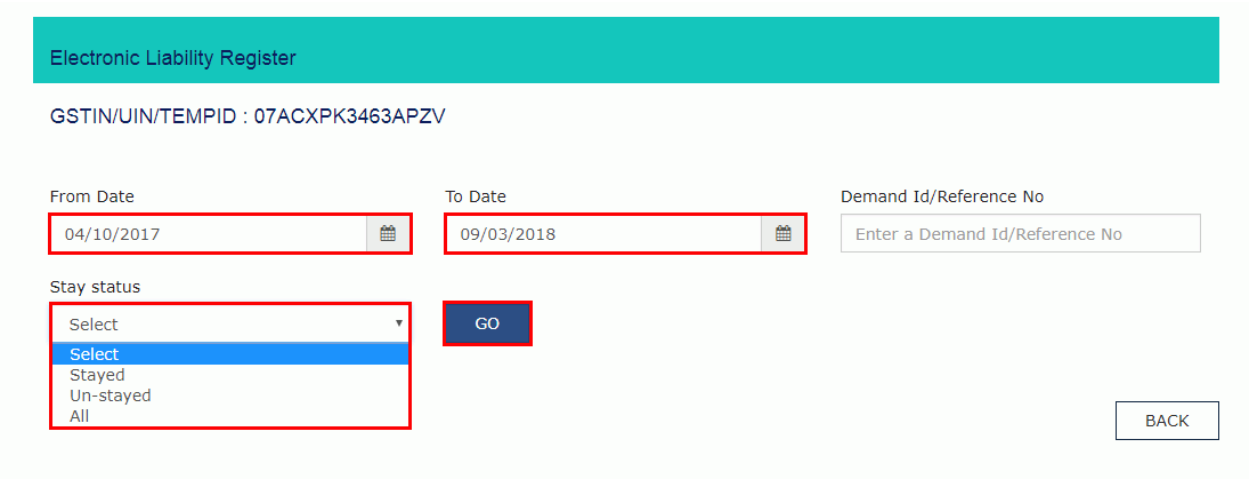
BACK SAVE AS PDF SAVE AS EXCEL

Electronic Liability Register:

a. Click the **Electronic Liability Register (Other than Return Related)** link**.**



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.



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 | SAVE AS PDF | SAVE AS EXCEL

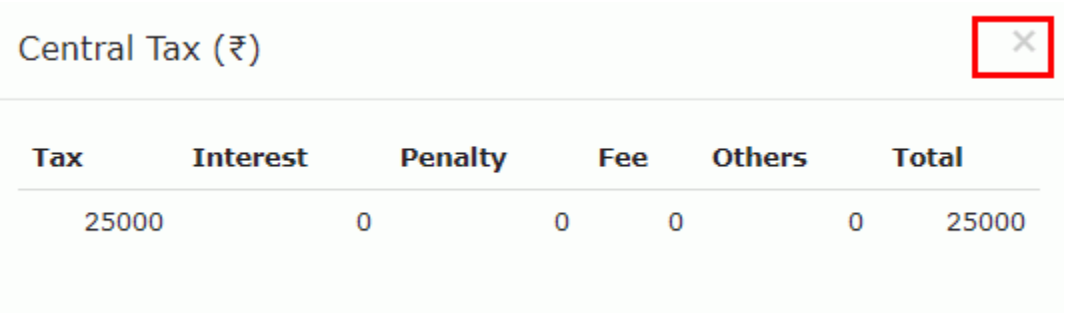
c. Use the scroll bar to move to the right and view more details. You can click the link under **Integrated Tax**, **Central Tax**, **State Tax** and **Cess** to view further details.

From Date: DD/MM/YYYY
To Date: DD/MM/YYYY
Demand Id/Reference No: Enter a Demand Id/Reference No
Stay status: All
GO

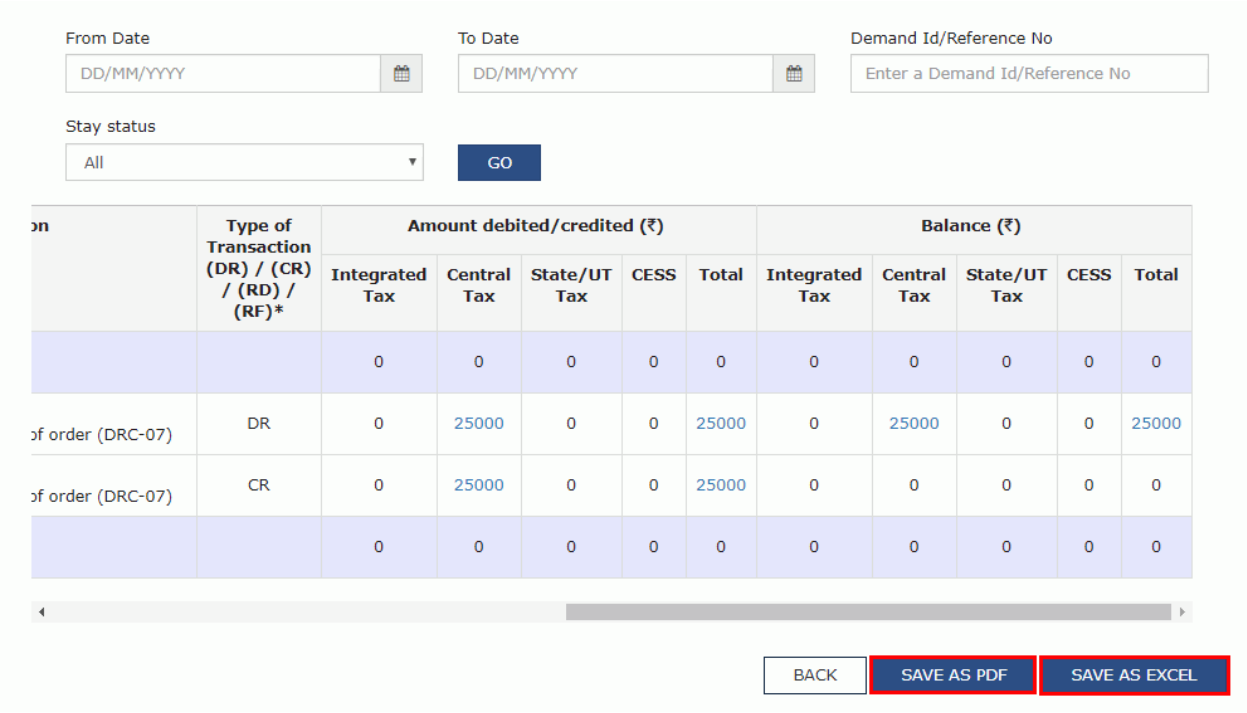
on	Type of Transaction (DR) / (CR) / (RD) / (RF)*	Amount debited/credited (₹)					Balance (₹)				
		Integrated Tax	Central Tax	State/UT Tax	CESS	Total	Integrated Tax	Central Tax	State/UT Tax	CESS	Total
		0	0	0	0	0	0	0	0	0	0
of order (DRC-07)	DR	0	25000	0	0	25000	0	25000	0	0	25000
of order (DRC-07)	CR	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.



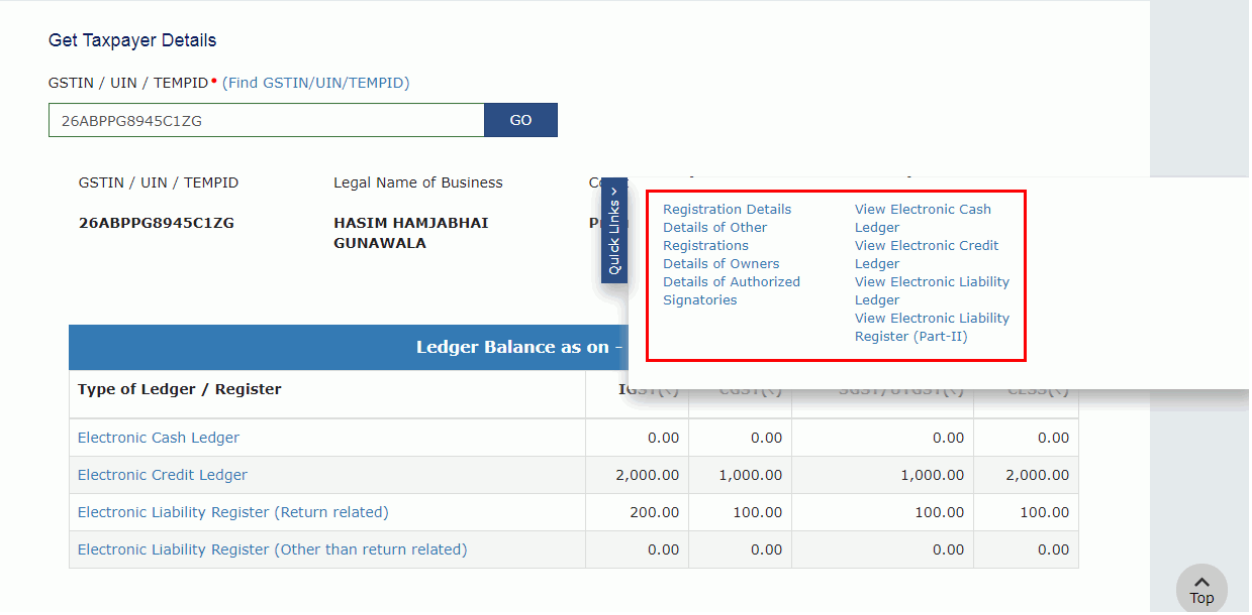
Note: Click the **SAVE AS PDF** and **SAVE AS EXCEL** button to save the Ledger in the pdf and excel format.



Similarly, you can view other ledger details.

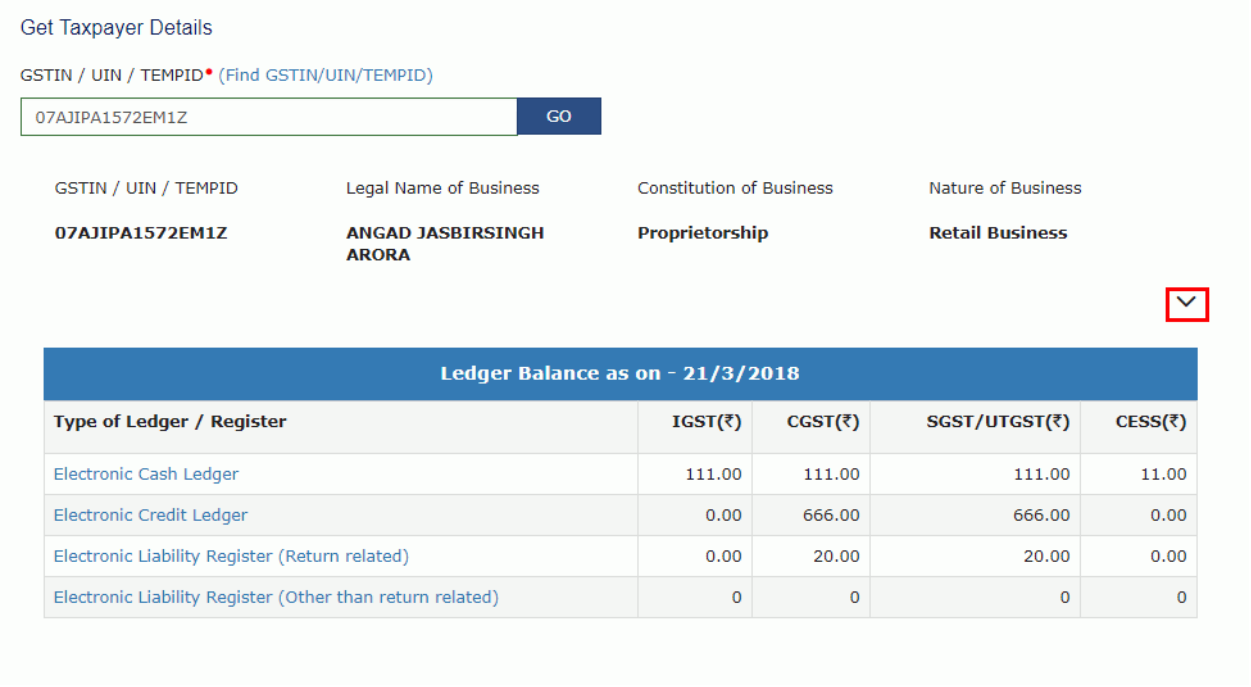
To view the details of registration, authorized signatories, owners and each ledger, you can also click the **Quick Links** bar on the right hand side alongside the ledger Balance table.

This will open a menu as shown in the screenshot below. Click on the links as required to view the relevant details.



Form submitted by the taxpayer to engage with GST Practitioner

a. Click the **arrow** to view more details related to taxpayer**.**



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.

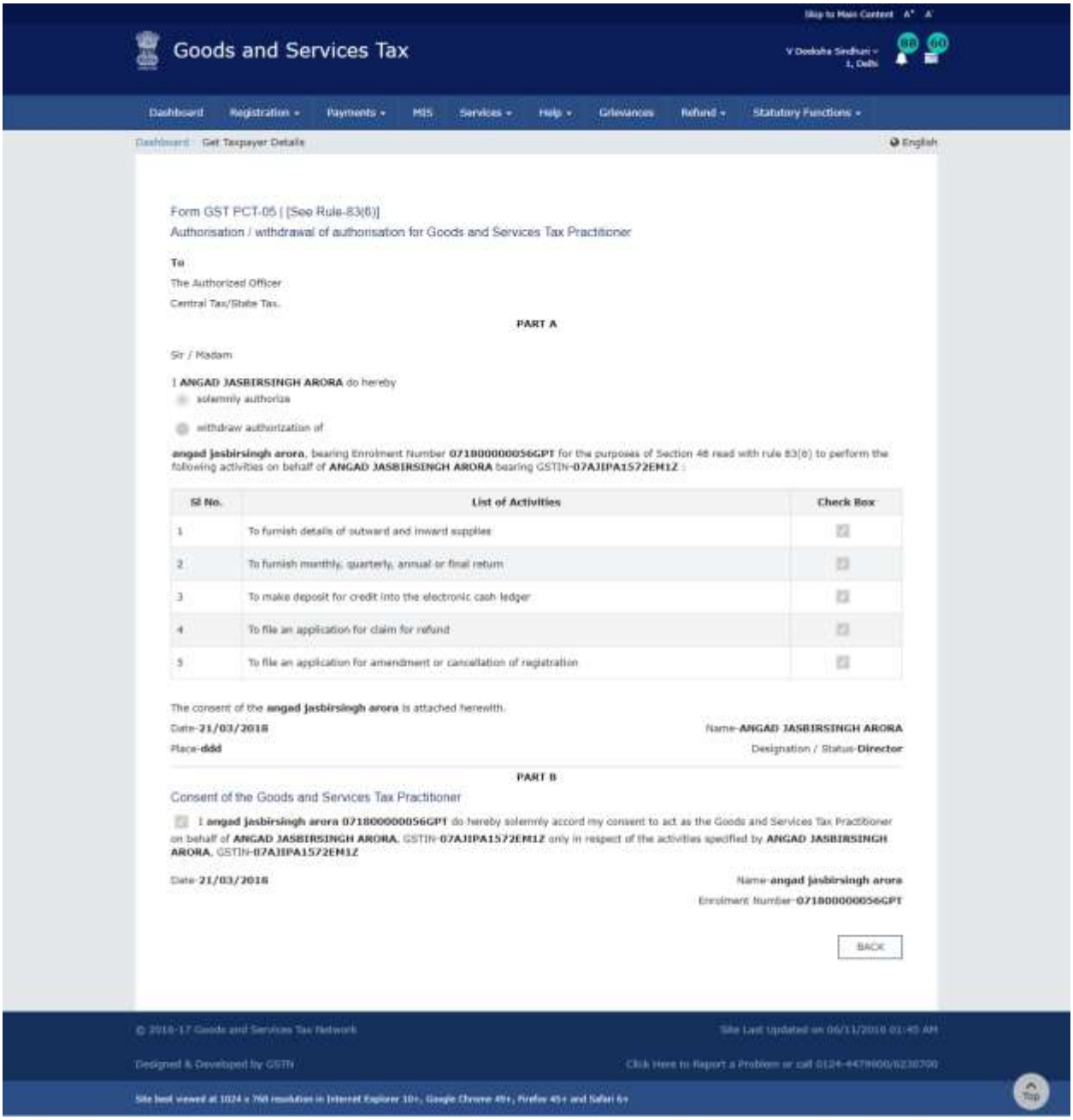
Get Taxpayer Details

GSTIN / UIN / TEMPID* (Find GSTIN/UIN/TEMPID)

07AJIPA1572EM1Z GO

GSTIN / UIN / TEMPID	Legal Name of Business	Constitution of Business	Nature of Business
07AJIPA1572EM1Z	**ANGAD JASBIRSINGH ARORA**	**Proprietorship**	**Retail Business**
Status	State Jurisdiction	Centre Jurisdiction	Date of Registration
Active	**(Delhi),(Zone 1),(1)**	**(AGARTALA),(TRIPURA - I DIVISION),(AGARTALA I RANGE)**	**12/09/2017**
Date of effect of Registration	Registered Mobile Number	Registered Email Address	
12/09/2017	**3996315873**	**Khushboo_Jain05@infosys.com**	
Principal Address of Business	Name & Contact of Authorized Signatory	Name & Contact of GST Practitioner	Taxpayer Type
1 , ECITY , MG , 110019	**ANGAD JASBIRSINGH ARORA ,8767191911**	**angad jasbirsingh arora , 8077609462**	**Normal**
Risk Profile	Compliance Rating		
NA	**NA**		

The authorization form submitted by the taxpayer to engage with GST Practitioner is displayed.



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Goods and Services Tax

V Deeksha Sindhuri
1, Delhi

Dashboard Registration Payments MIS Services Help Grievances Refund Statutory Functions

Dashboard Get Taxpayer Details English

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	
2	To furnish monthly, quarterly, annual or final return	
3	To make deposit for credit into the electronic cash ledger	
4	To file an application for claim for refund	
5	To file an application for amendment or cancellation of registration	

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**

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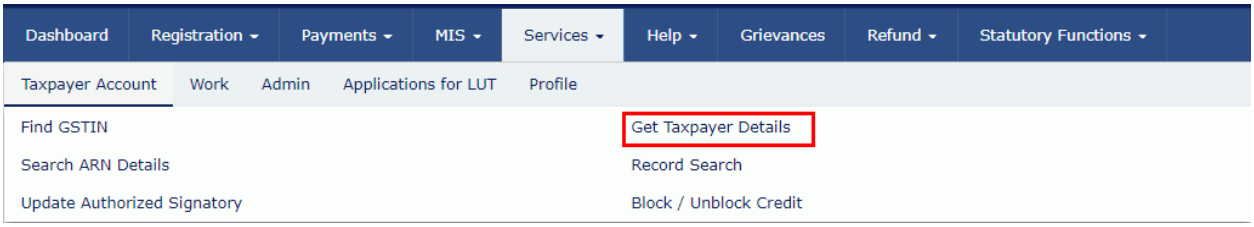
Top

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:

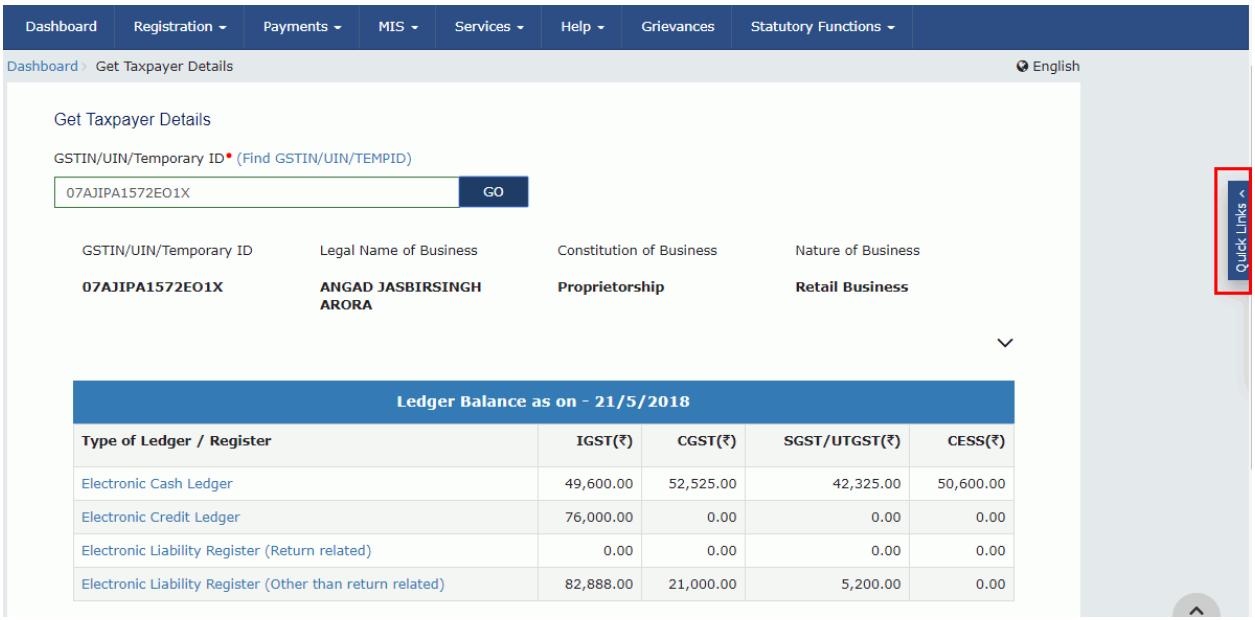
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Taxpayer Account > Get Taxpayer Details** Command.



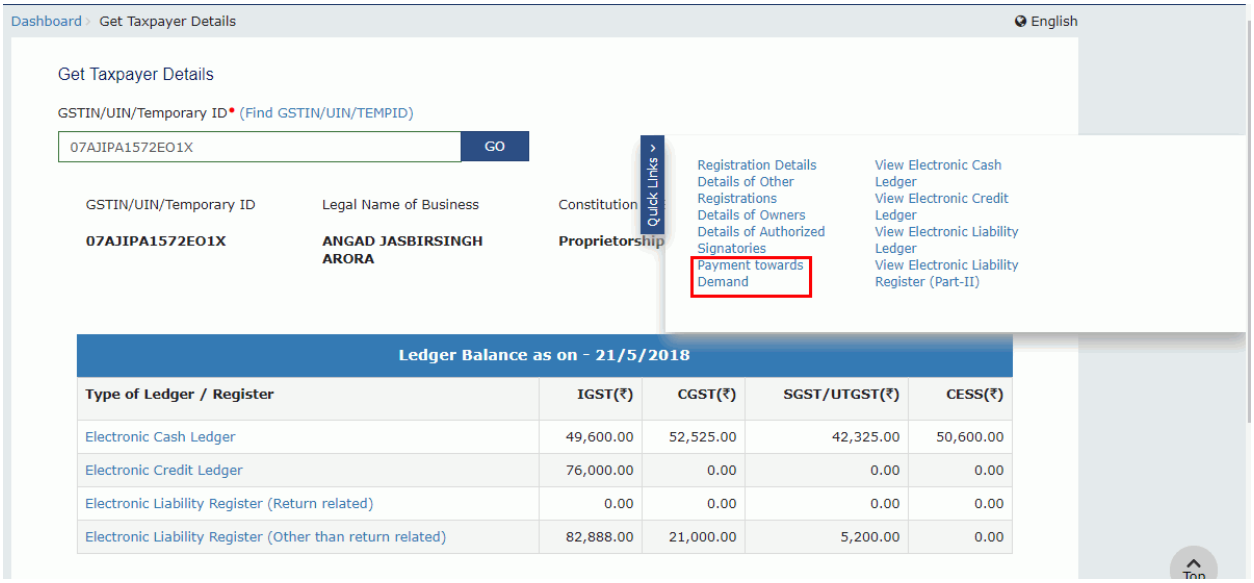
4. The Get Taxpayer Details page is displayed. In the **GSTIN/UIN/TEMPID** field, enter the GSTIN of the taxpayer whose details you need to find.
5. Click the **GO** button.

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](#).

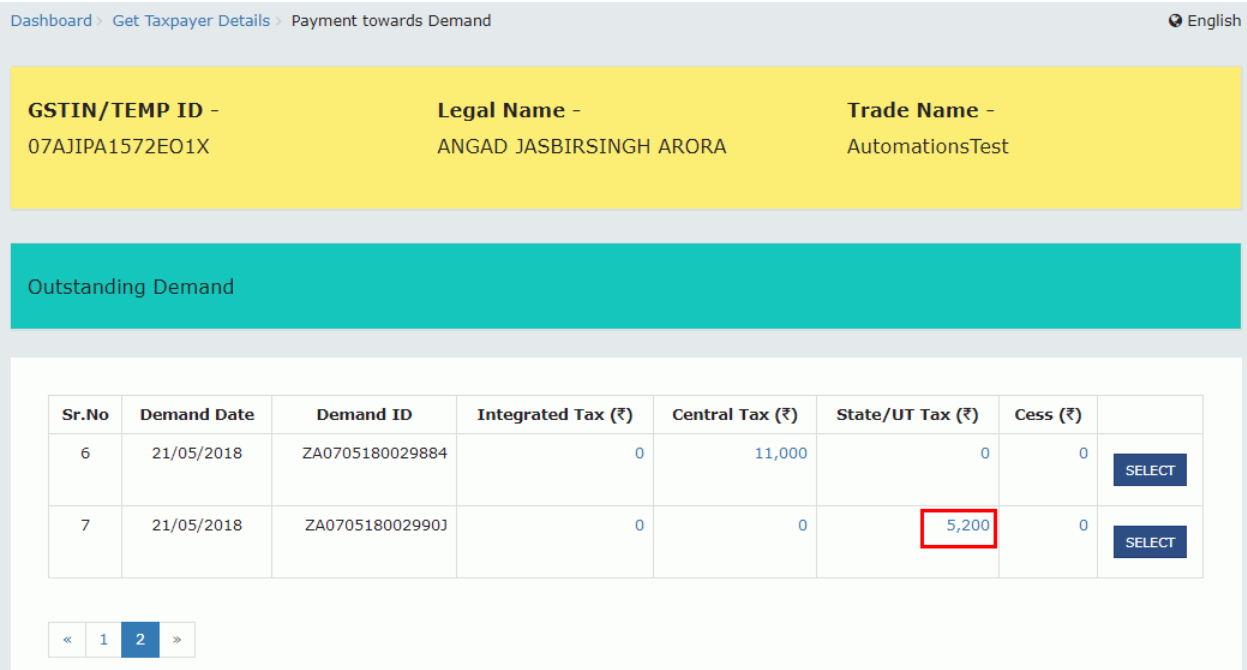
6. The taxpayer's details are displayed. Click the **Quick Links** bar on the right hand side.



7. This will open a menu as shown in the screenshot below. Click the **Payment towards demand** link.



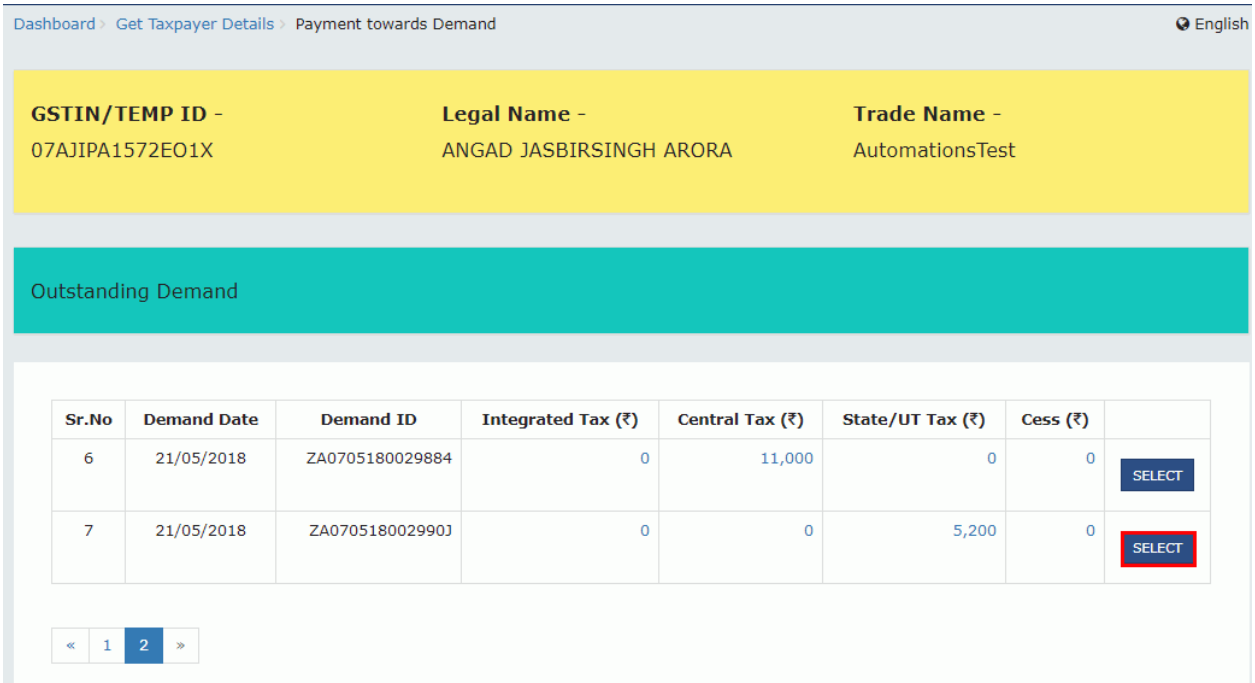
8. The **Outstanding Demand** page is displayed. You can see all the Demand IDs against which demand is outstanding. Click the link under **Integrated Tax**, **Central Tax**, **State Tax** and **Cess** to view further details.



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.

10. Click the **SELECT** button to select the Demand ID.



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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Goods and Services Tax

Nurul MOHAMADBHAI SAIYED - 1, Delhi

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard > Get Taxpayer Details > Payment towards Demand > 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.

Description	Outstanding Demand (₹)				Description	Inte
	Integrated Tax	Central Tax	State/UT Tax	Cess		
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

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹49,400	₹49,600	₹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

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 (a) Outstanding Demand

The outstanding demand against the Demand ID as on date are shown in below table.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard > Get Taxpayer Details > Payment towards Demand > Payment towards Demand

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.

Description	Outstanding Demand (₹)				Description	Inte
	Integrated Tax	Central Tax	State/UT Tax	Cess		
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

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹49,400	₹49,600	₹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

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 (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.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard > Get Taxpayer Details > Payment towards Demand > Payment towards Demand

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

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
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

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 (c) Cash Ledger Balance

The cash available as on date are shown in below table.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard > Get Taxpayer Details > Payment towards Demand > Payment towards Demand

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

Description	Cash Ledger Balance (₹)				Description	Integrat
	Integrated Tax	Central Tax	State/UT Tax	Cess		
Tax	₹49,400	₹49,600	₹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

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 (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.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard > Get Taxpayer Details > Payment towards Demand > 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	

BACK | SET-OFF

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11 (e) Credit Ledger Balance

The ITC available as on date are shown in below table.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard > Get Taxpayer Details > Payment towards Demand > Payment towards Demand

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.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard > Get Taxpayer Details > Payment towards Demand > 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

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

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Click here to know more about the Utilization principle
https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Utilization_Principles.htm

12. Once you have entered the amount, click the **SET-OFF** button.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard > Get Taxpayer Details > Payment towards Demand > 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

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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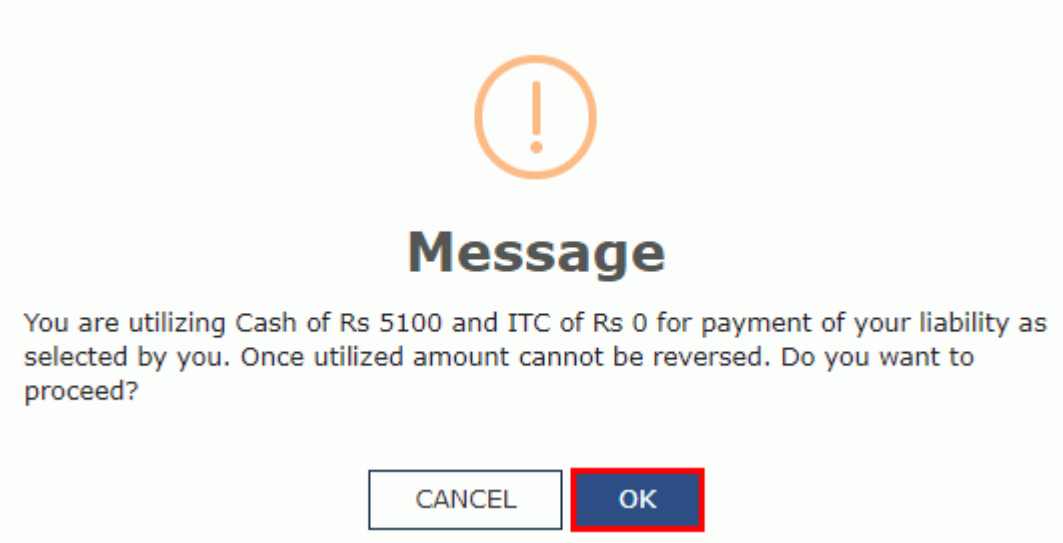
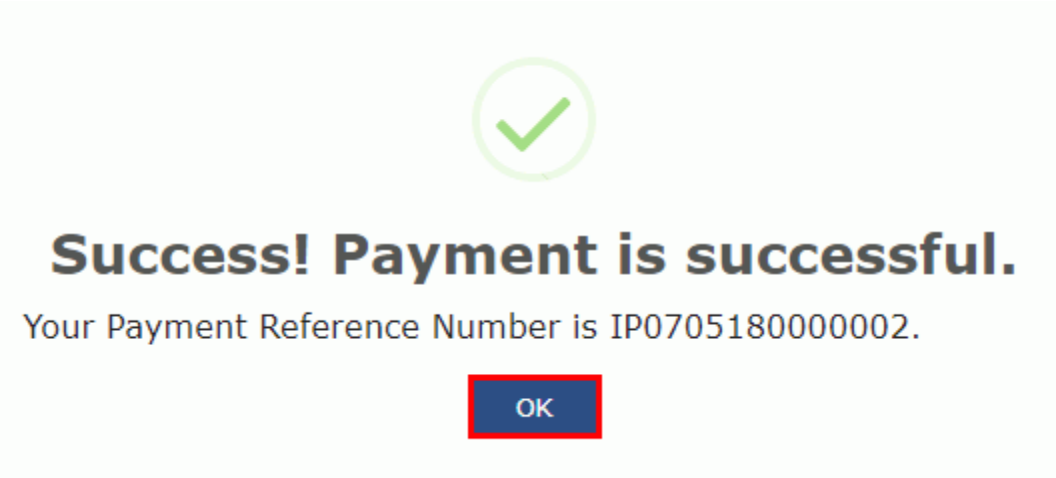
13. A confirmation message is displayed. Click the **OK** button.



14. A success message is displayed. Payment Reference Number is displayed on the screen. Click the **OK** button.



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

How can I search details of a work item by searching with an ARN?

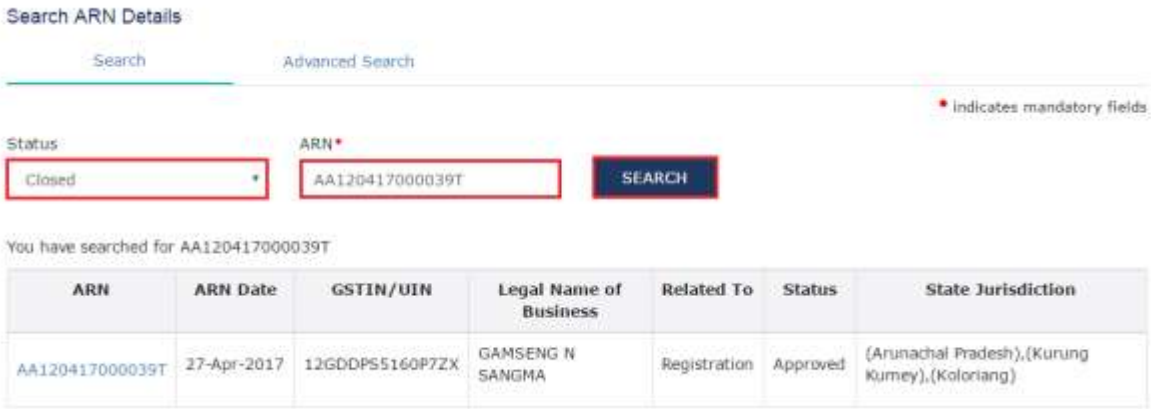
To search the details of a work item by searching with an ARN, perform following steps:

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.

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.



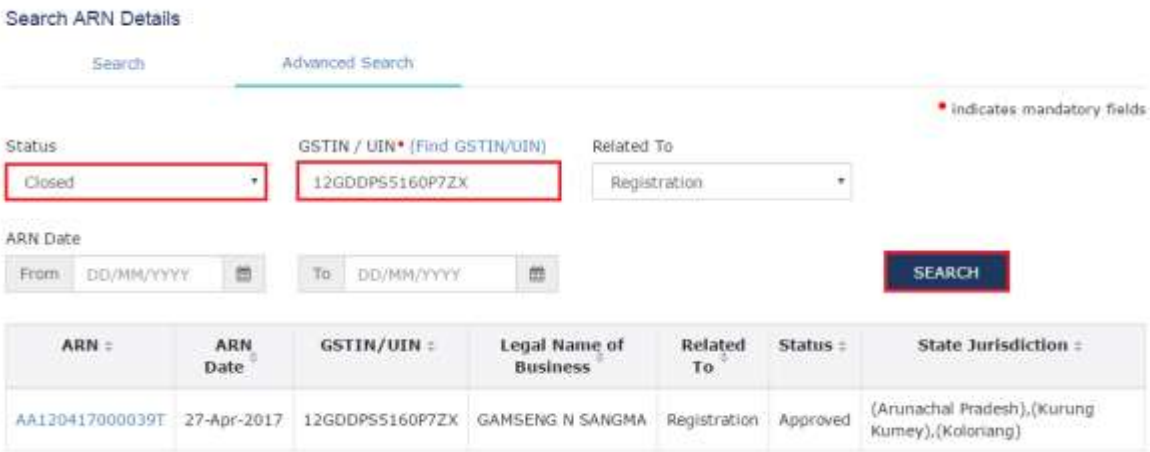
Note:
• You can view the data linked to the ARN within a State.

• 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:

a. In the **Status** drop-down list, select the status of the ARN.
b. In the **GSTIN/UIN** field, enter the GSTIN or UIN.
c. In the **Related To** drop-down list, select the specific module.
d. Select the **From and To ARN Date** using the calendar.
e. Click the **SEARCH** button.

The search results are displayed. By default, ARNs are displayed as per latest on the basis of ARN date.



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.

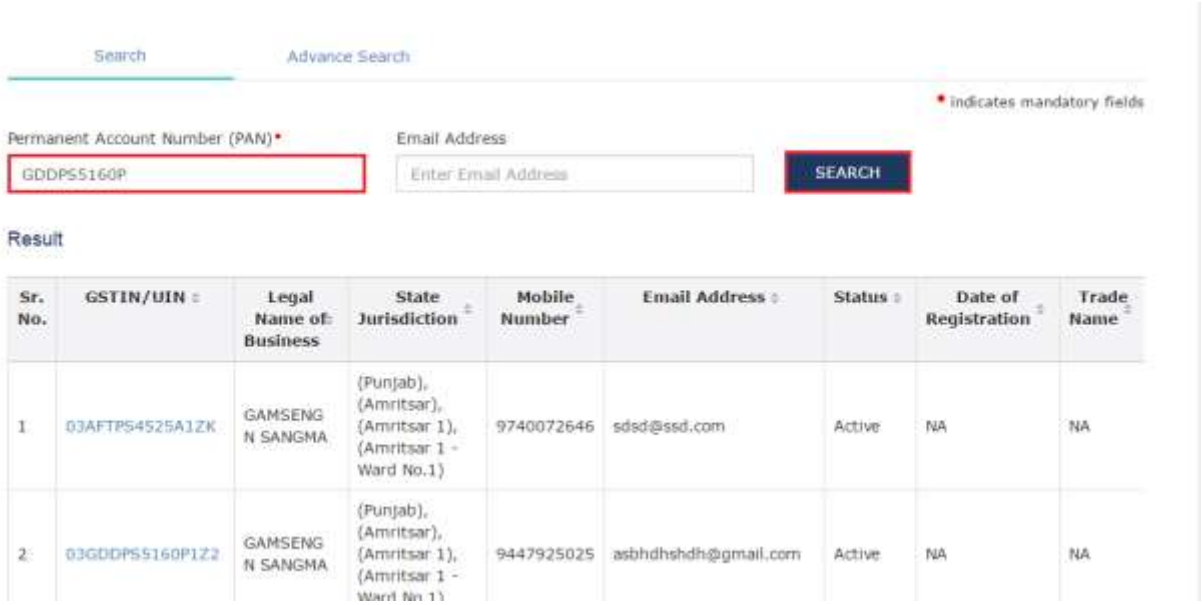
In case of Search when know the PAN:

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.



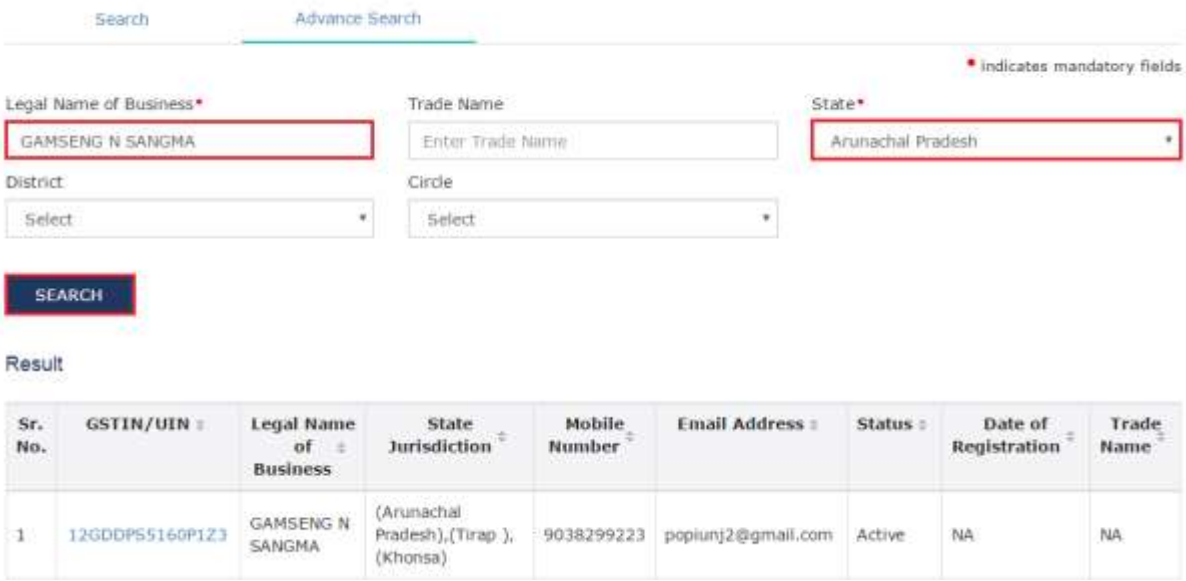
In case of Advance Search:

a. In the **Legal Name of Business** field, enter the legal name of the business of the taxpayer.

b. In the **State, District and Circle** drop-down list, select the appropriate choice.

c. Click the **SEARCH** button.

The search results are displayed.



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

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:

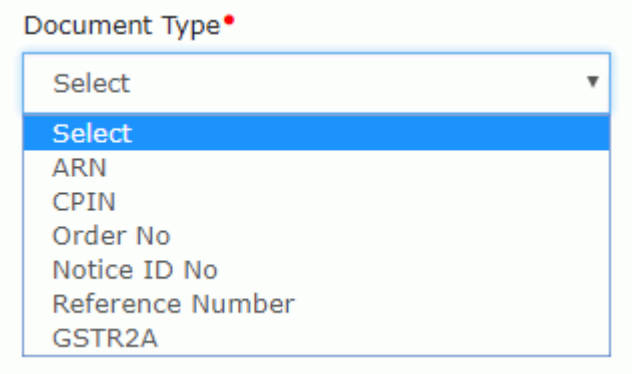
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services> Taxpayer Account > Record Search** Command.

The **Record Search page** is displayed.

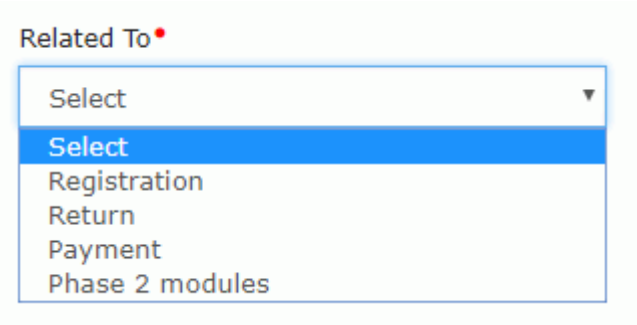
4. In the **GSTIN/UIN** field, enter the **GSTIN** of the taxpayer whose record you want to search.

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.

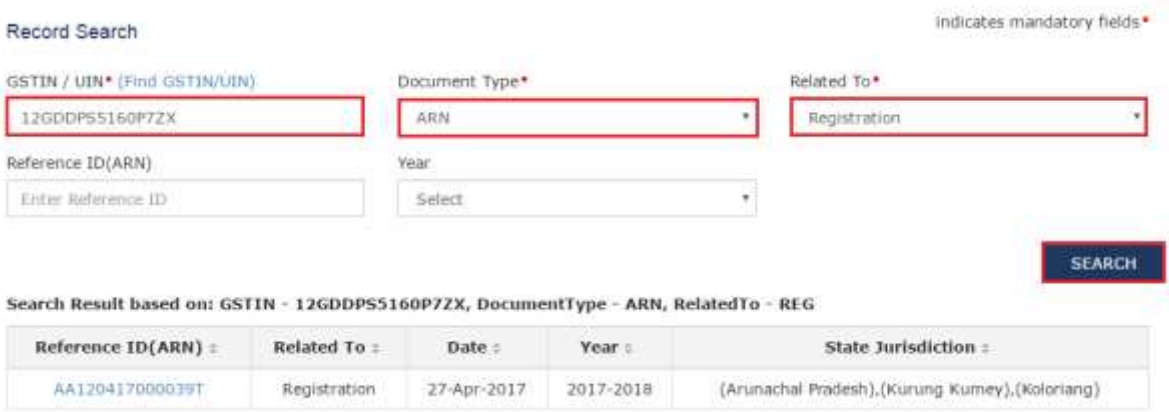


6. In the **Related To** drop-down list, select the process to which the document is related.



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.

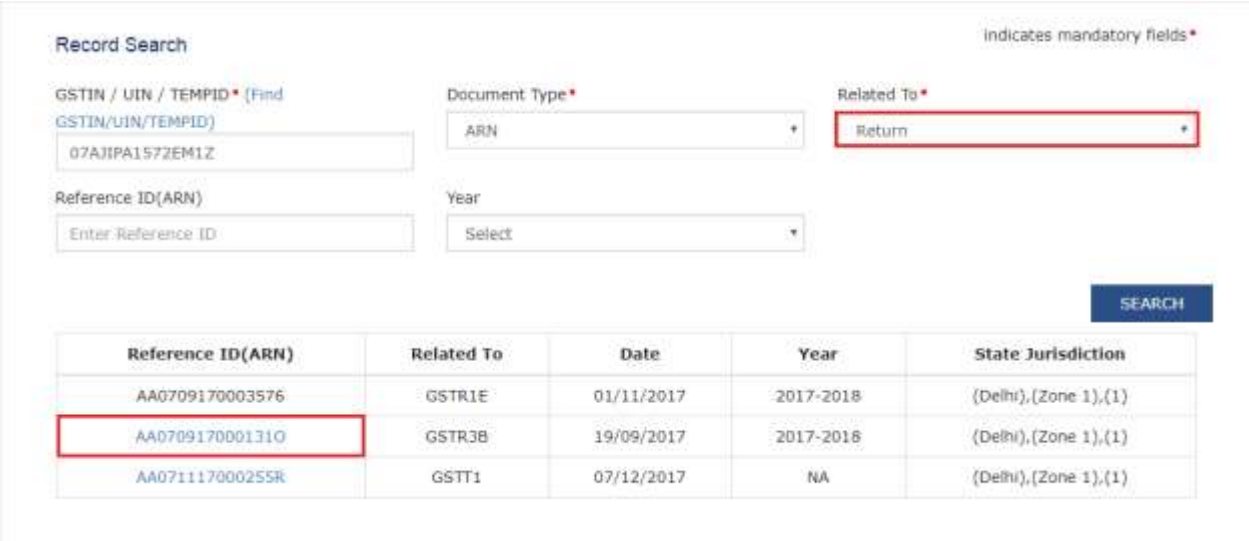
The search results are displayed.



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 S**ervices > 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.



The Return is displayed in a new window. Click the **Close** button to close the return.

FORM GSTR-3B

GSTIN : 07AJIPA1572EM1Z | Legal Name : ANGAD JASBIRSINGH ARORA | Trade Name : AutomationsTest
Financial Year : 2017-18 | Return Month : September | ARN : AA070917000131O | 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)

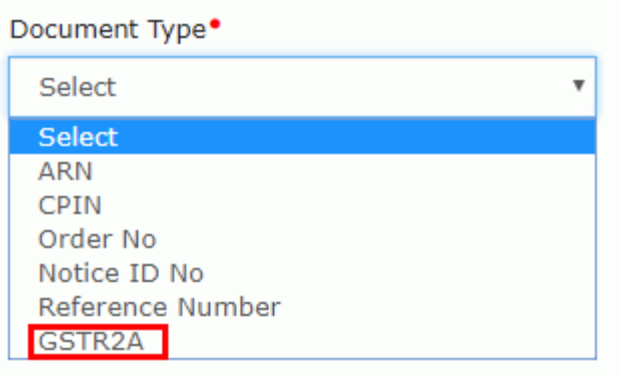
Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
0.00	0.00	0.00	0.00

(D) Ineligible ITC

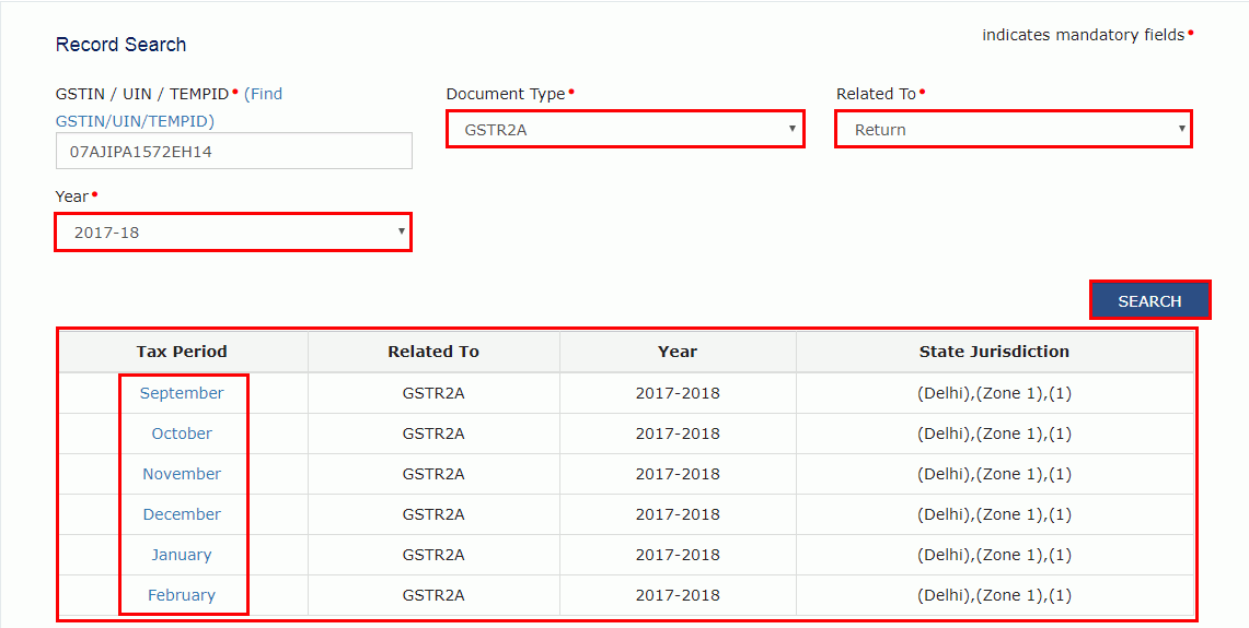
Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
(1) As per section 17(5)	0.00	0.00	0.00	0.00
(2) Others	0.00	0.00	0.00	0.00

5. Values of exempt, nil-rated and non-GST inward supplies

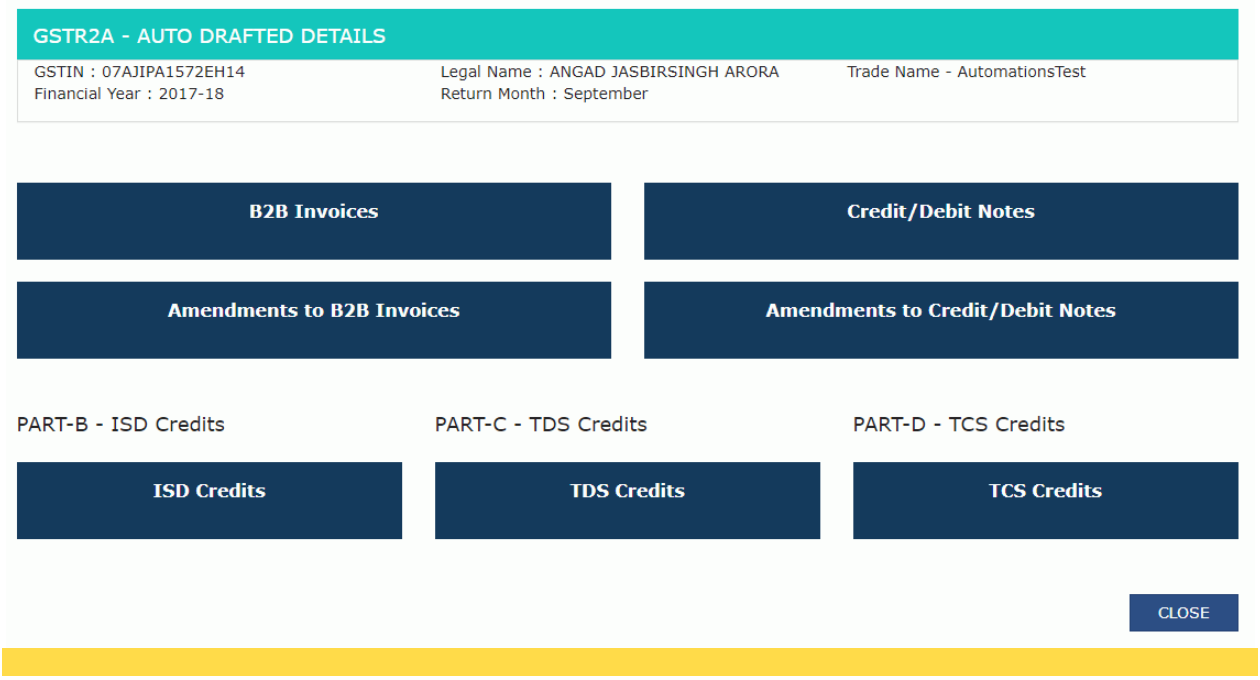
Note: To search the data related to GSTR-2A for a taxpayer, select **GSTR2A** from the drop-down list.



Select all the other details from the drop-down list.



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.

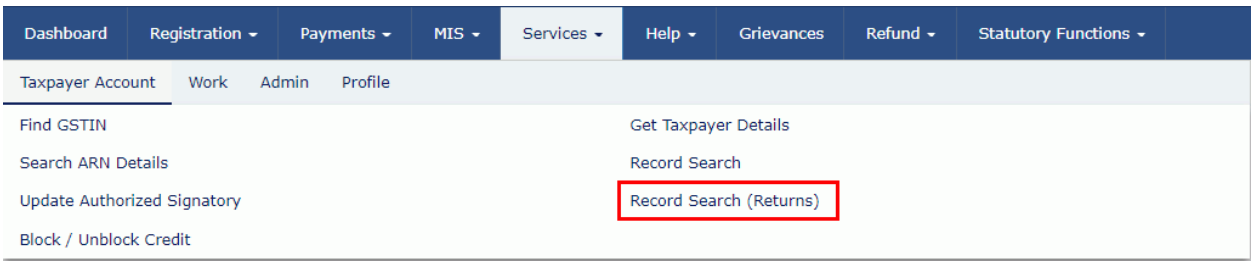

GSTR2A - AUTO DRAFTED DETAILS
GSTIN : 07AJIPA1572EH14
Financial Year : 2017-18
Legal Name : ANGAD JASBIRSINGH ARORA
Return Month : September
Trade Name - AutomationsTest
B2B Invoices
Credit/Debit Notes
Amendments to B2B Invoices
Amendments to Credit/Debit Notes
PART-B - ISD Credits
PART-C - TDS Credits
PART-D - TCS Credits
ISD Credits
TDS Credits
TCS Credits
CLOSE

Record Search Returns

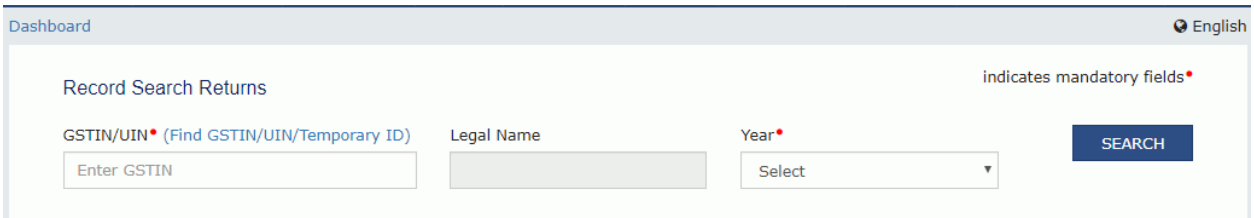
How can I view the return filed by a taxpayer?

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.



4. The **Record Search Returns page** is displayed.

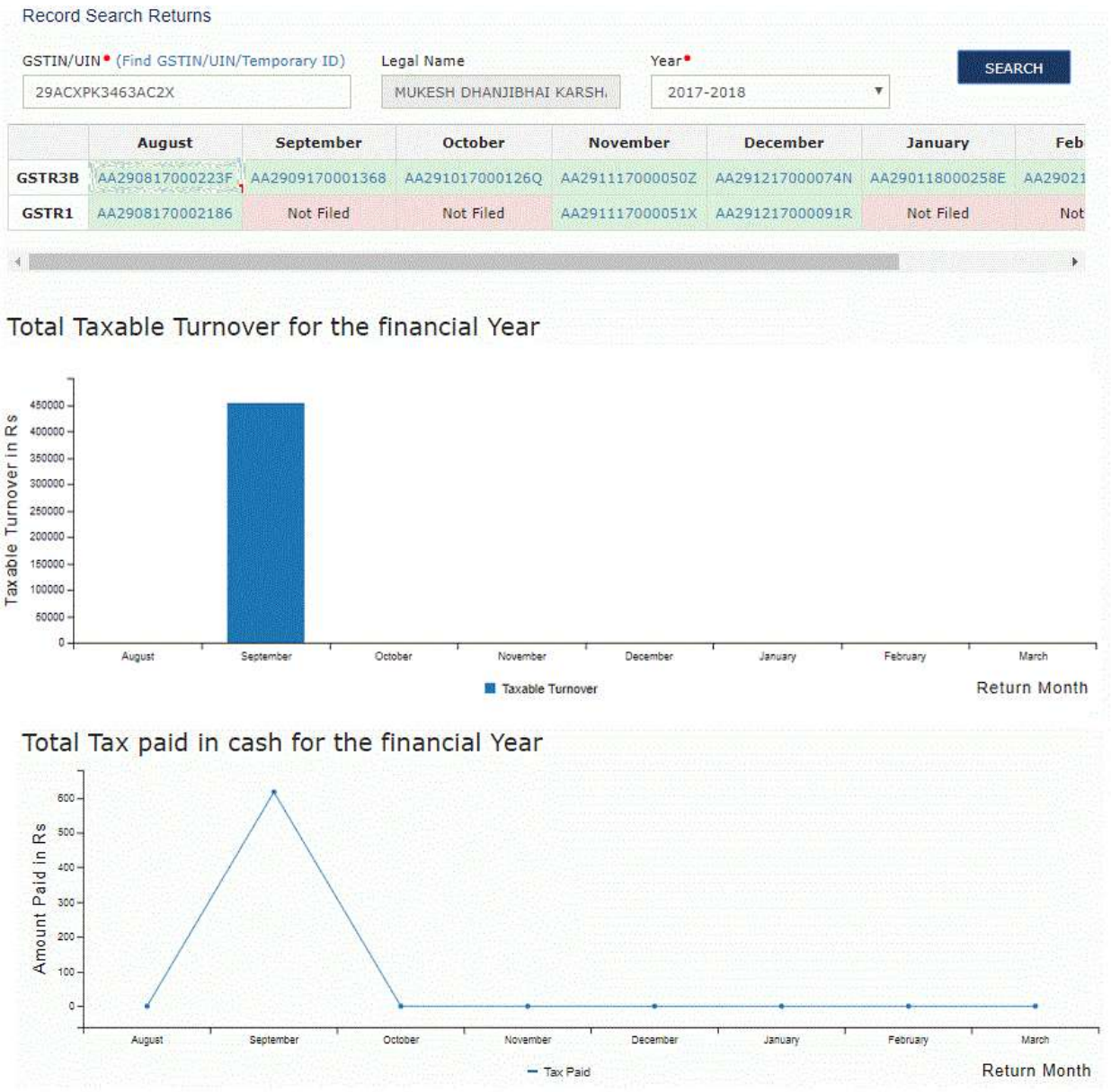


5. In the **GSTIN/UIN** field, enter the **GSTIN** of the taxpayer whose record you want to search for returns.
Note: You can click the Find GSTIN/UIN link to find the GSTIN of the taxpayer. Click here to know more about how to find the GSTIN of the taxpayer
6. In the **Year** drop-down list, select the year for which you want to search for returns.
7. Click the **Search** button.

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: 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

(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.



(b) Graphical presentation of Total Taxable Turnover and Total tax paid in cash based on Form GSTR-3B & Form GSTR-4 is displayed month wise.

9. Click the particular link under **Month** from the search result to view a particular Return filed by the taxpayer.

10. The Return Form is displayed.

FORM GSTR-3B

GSTIN : 29ACXPK3461AC2X Legal Name : Mukesh Dharjibhai Kanthala Trade Name : AutomationTest
Financial Year : 2017-18 Return Month : August ARN : AA290817000223F Date of filing : 2018-05-02

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)	8,000.00	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

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		
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

(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 (₹)
1,000.00	3,000.00	3,000.00	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

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

5.1 Interest & late fee payable

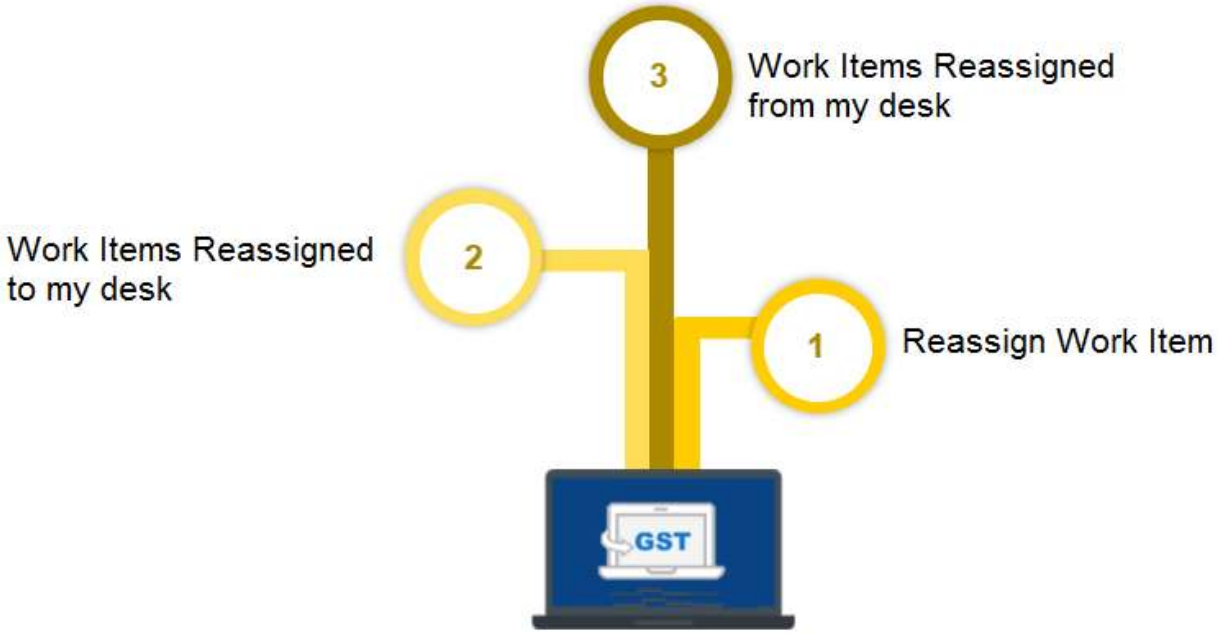
Details	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Interest	0.00	0.00	0.00	0.00
Late Fee	0.00	2,160.00	2,160.00	0.00

6. Payment of tax

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

Reassign Work-Items

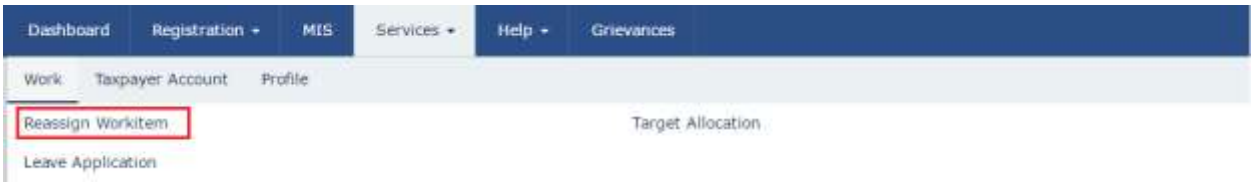


Reassign Work Item

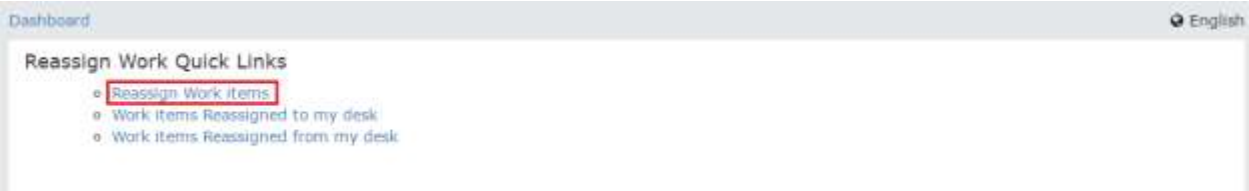
I am Tax Official. How do I reassign work items assigned to one tax official to another in the GST Portal?

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.

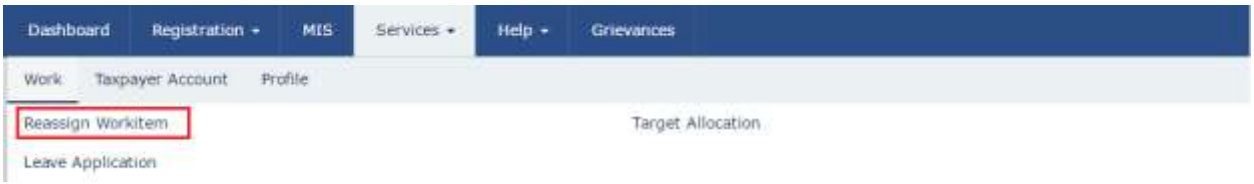
10. To reassign a task, select the **Name of the Official** to whom you want to allocate the work item, and then click the Allocate button.
11. In the Comments field, enter your remarks / input comments and then click the **Confirm** button.

Work Items Reassigned to my desk

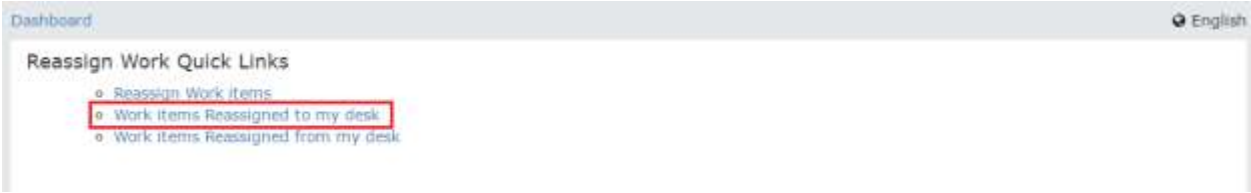
I am a Tax Official. Where can I view the work items assigned to me in the GST Portal?

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.

You can click the **ARN** link to start working on the work items.

Work Items Reassigned to Me

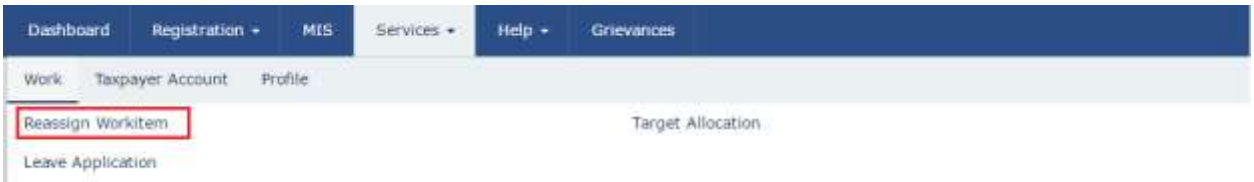
ARN / Reference Number	GSTIN / UIN	Name of Business	Date of Receipt / Initiation	Expected Due Date	Days to Expected Due Date	Assigned From
AA290117000126P			08 Apr 2017	25 Jan 2017	-121	
AA290117000127N			08 Apr 2017	25 Jan 2017	-121	
AA290117000128L			12 Apr 2017	25 Jan 2017	-121	

Work Items Reassigned from my desk

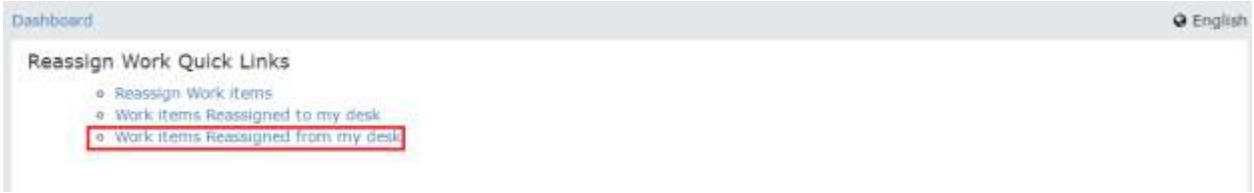
I am a Tax Official. How can I view the work items that I assigned to another Tax Officials in the GST Portal?

To view the work items reassigned to me in the GST Portal, perform following steps:

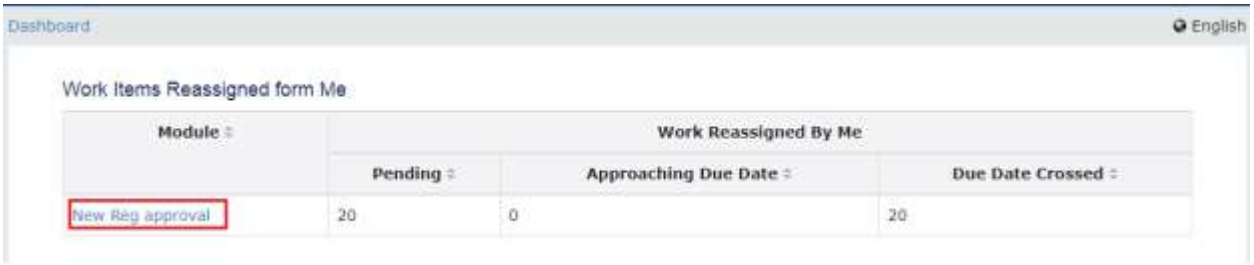
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services** > **Work** > **Reassign Workitem** command.



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.



You can click the **ARN** link to start working on the work items.

Dashboard English

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

Administrative Tasks

Performs admin activities:

- Configuring new users
- Granting user access

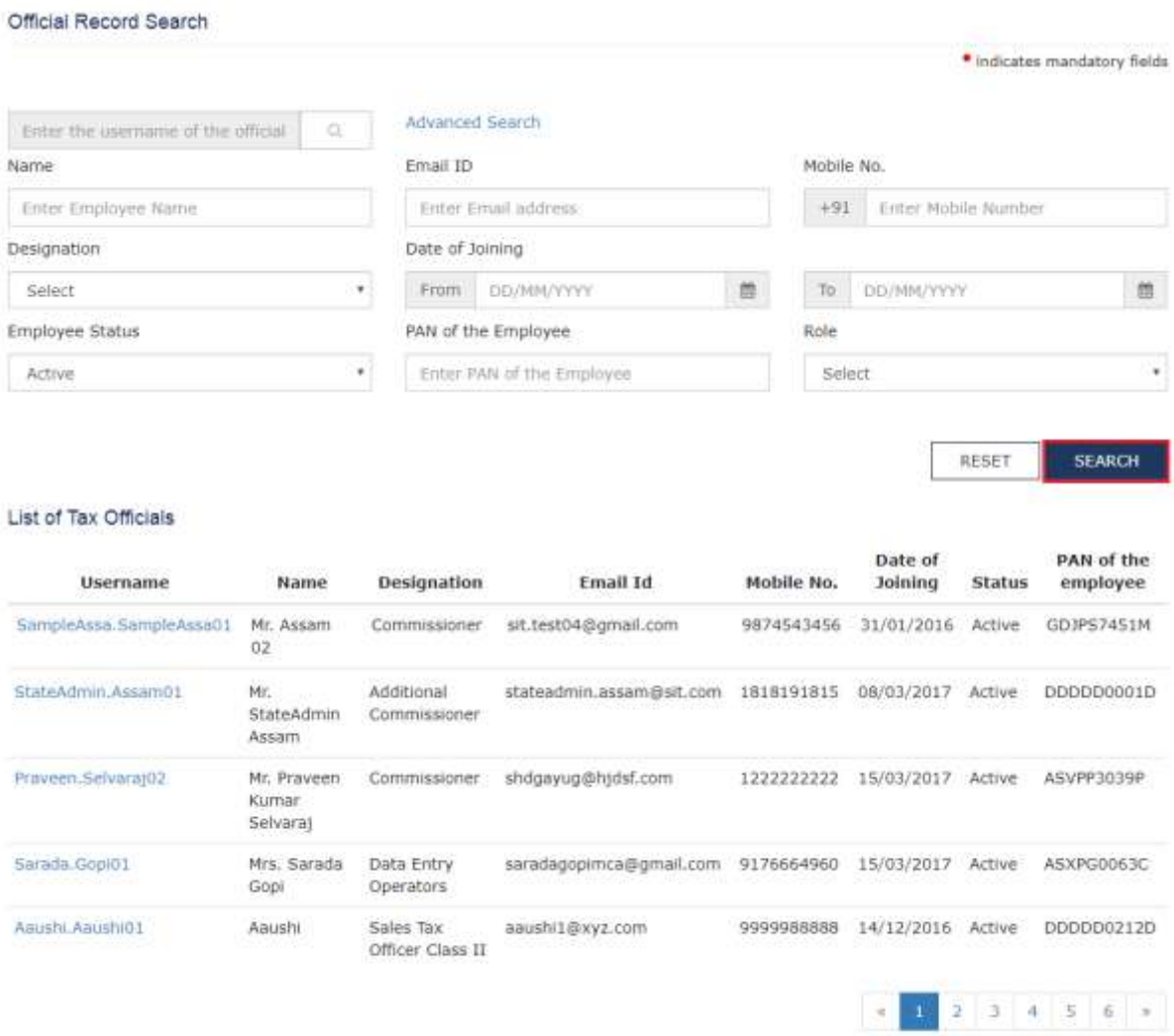
User Role and Jurisdiction Administration

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.

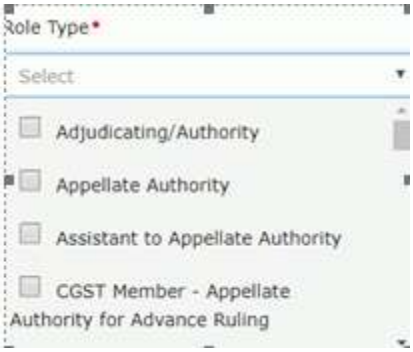
4. The **Official Record** Search page is displayed. Click the **Advanced Search** link and search the record of the Tax Official by entering any of the details and click the **SEARCH** button.
5. The List of Tax Officials is displayed. Click the **Username** link.



6. To assign a new role to the official, click the **ADD NEW ROLE** button.

The **Add New Role** page is displayed for the selected profile.

7. In the **Role Typ**e drop-down list, select the type of role applicable for this user.



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.

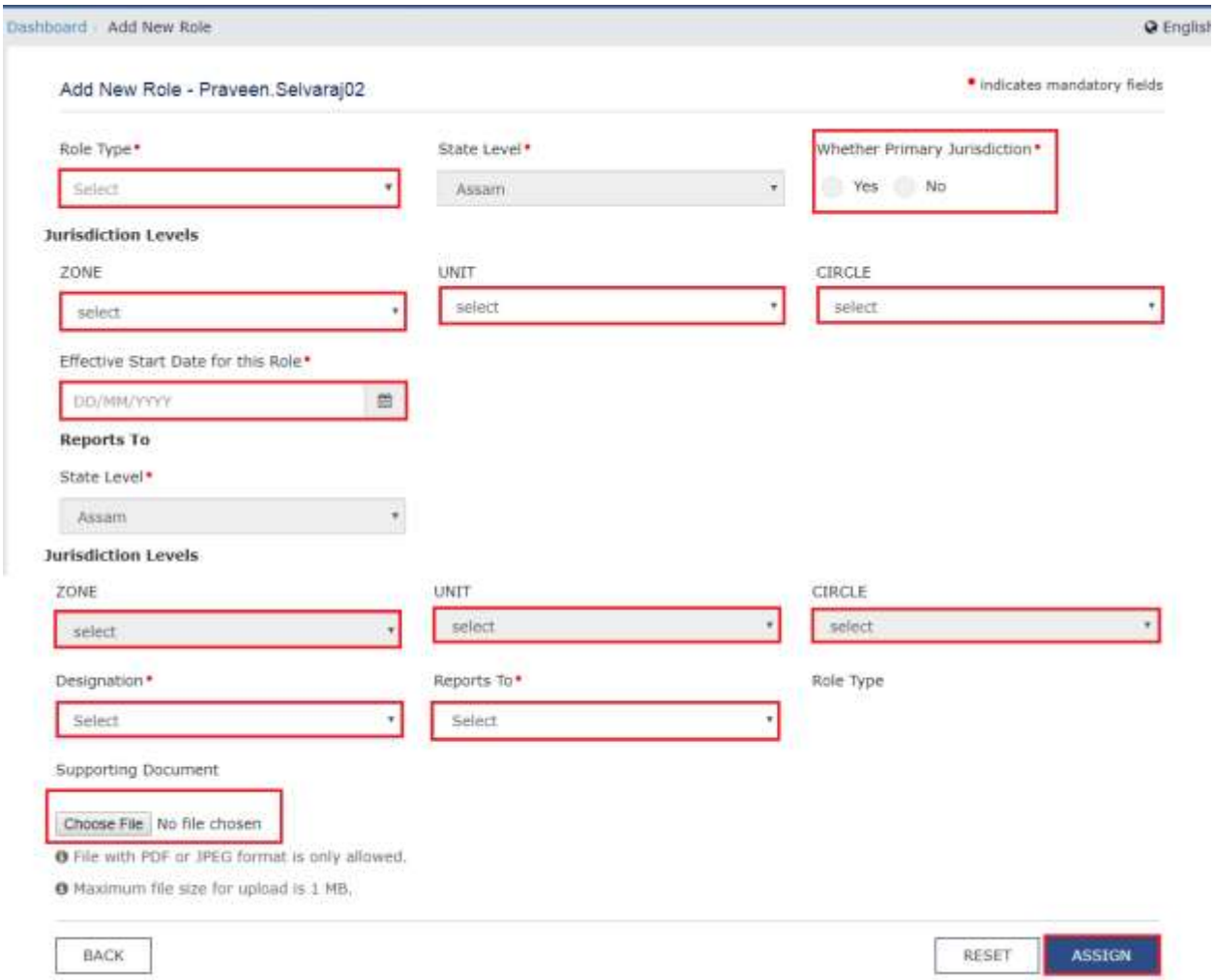
10. In the **Effective Start Date** field, either enter the date manually or click the calendar icon to select the date from the calendar displayed. Effective date indicates the date when the user will start working as per the new role.
11. Under the **Reports to** (**Jurisdiction Levels)** section, 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

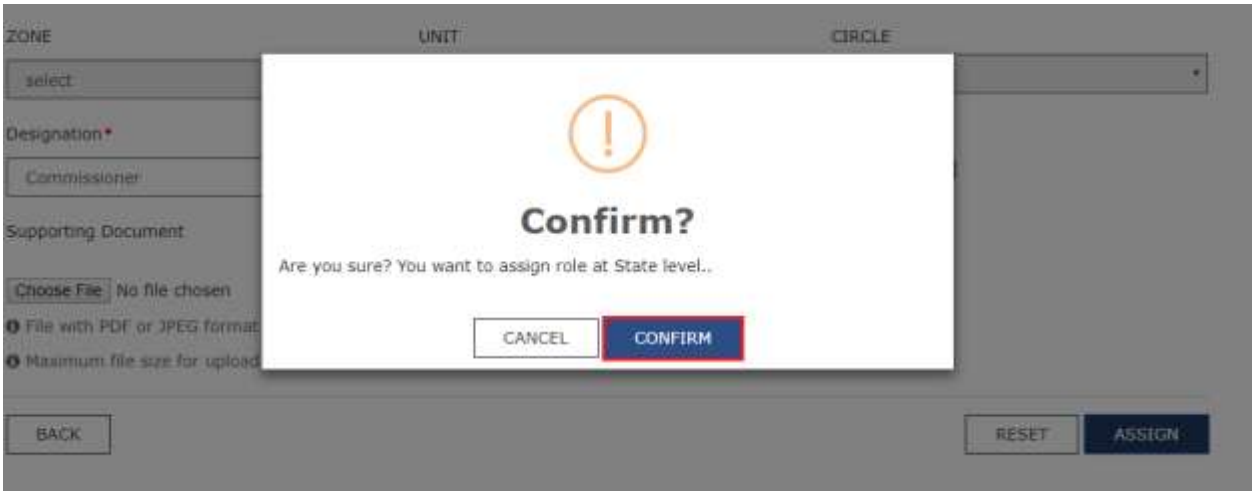
b) The profile of person, to whom the officer will report, has same designation as being selected in Step # 11

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.



13. Click the **CONFIRM** button to save the new role details.



A success message is displayed for the assignment of the new role.

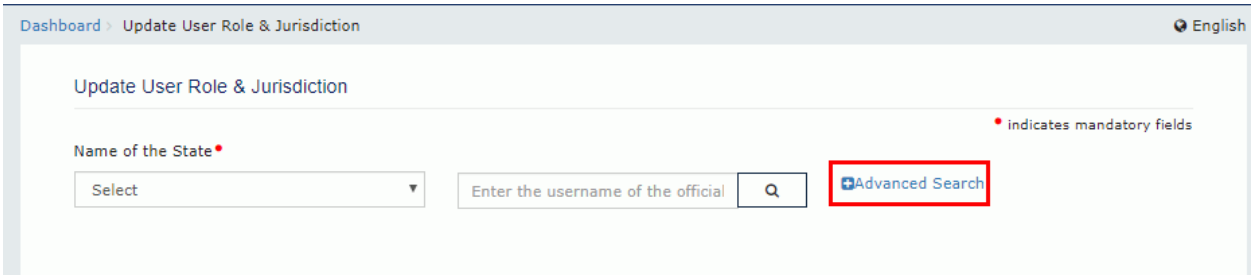
Revoke Role

How can I revoke role of a Tax Official?

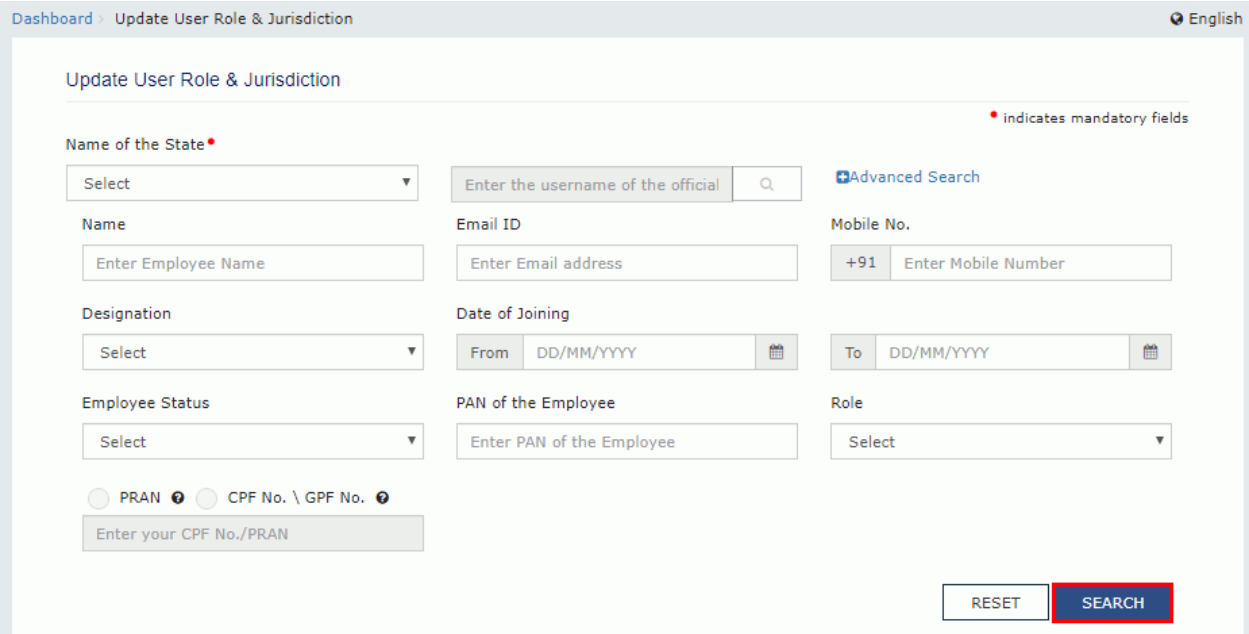
To revoke role of a Tax Official, in the role of Central Admin, State Admin or Sub-State Admin, perform following steps:

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.

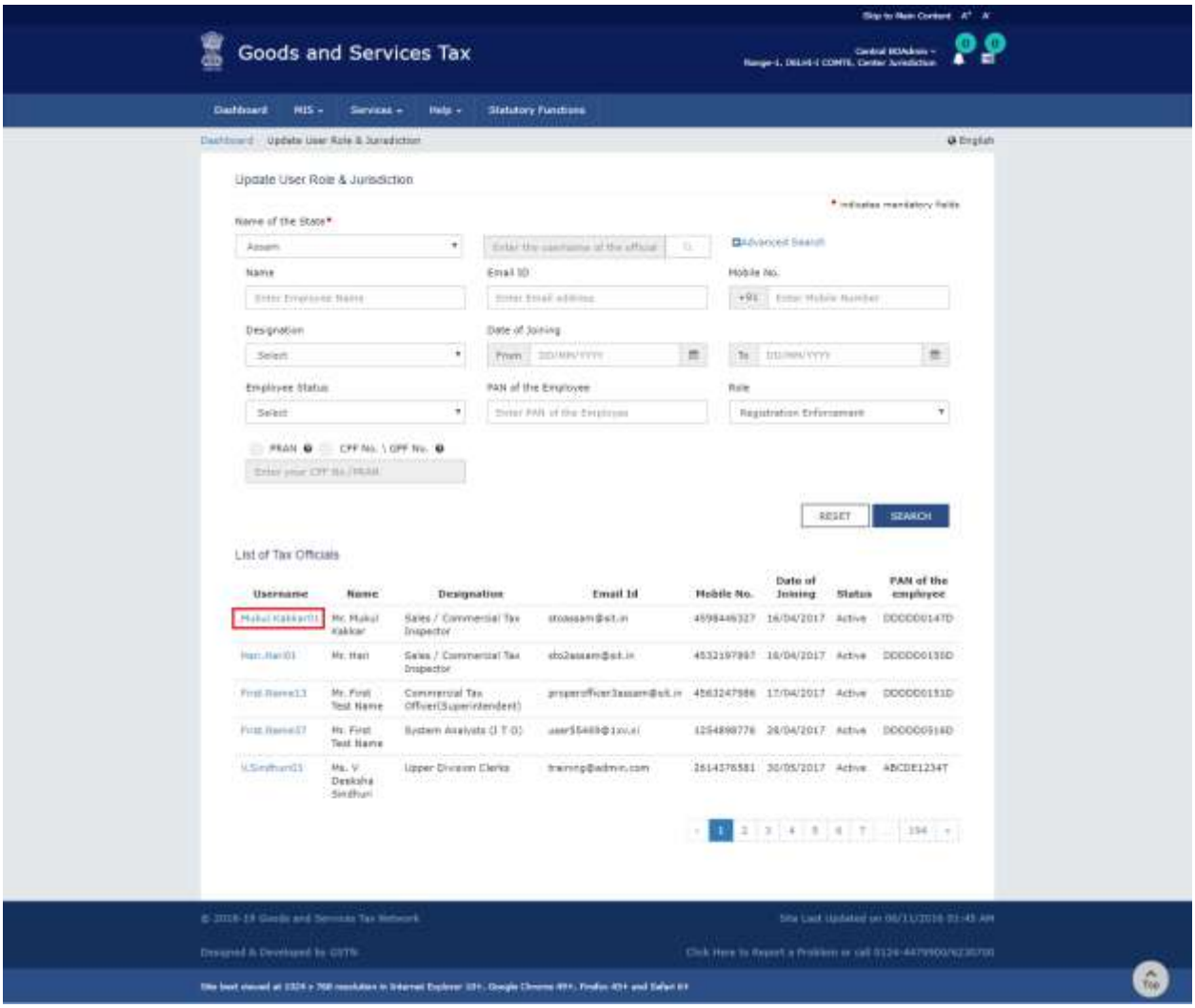
4. The **Update User Role & Jurisdiction** page is displayed. Click the **Advanced Search** link.



5. Search the record of the Tax Official by entering any of the details and click the **SEARCH** button.

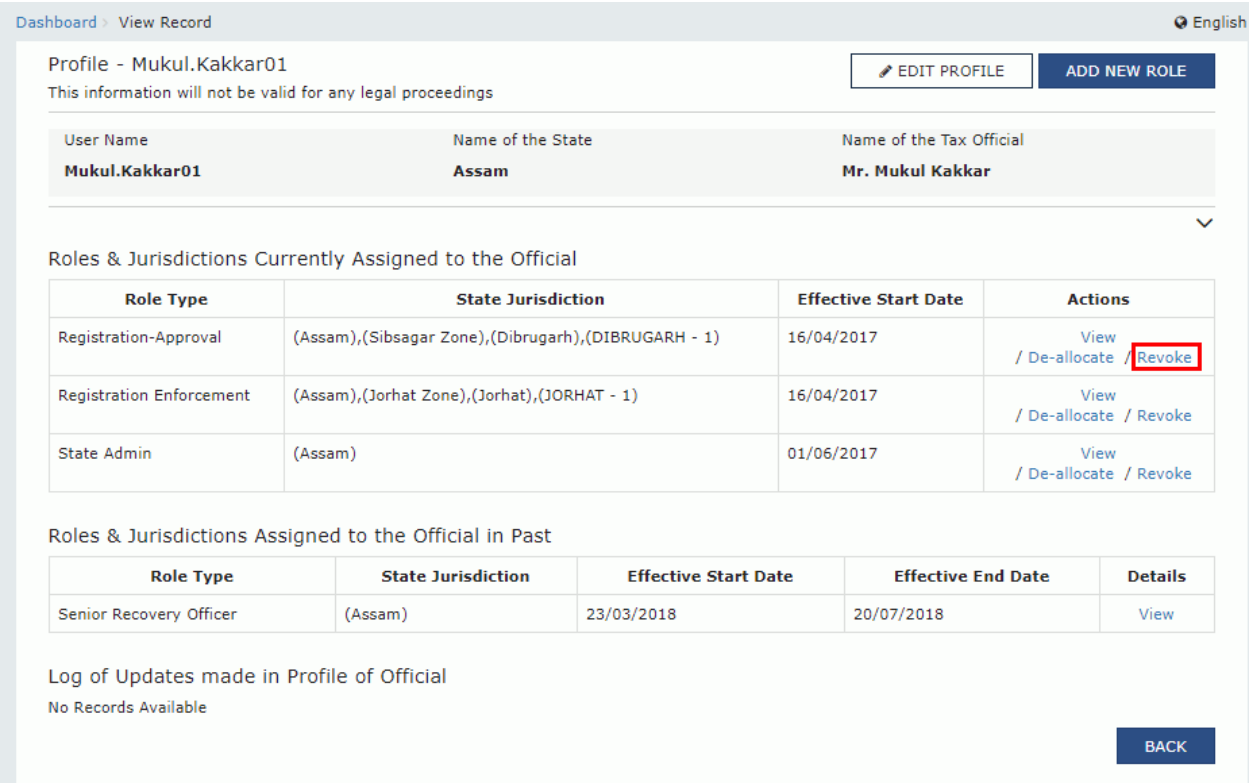


6. The List of Tax Officials is displayed. Click the **Username** link.

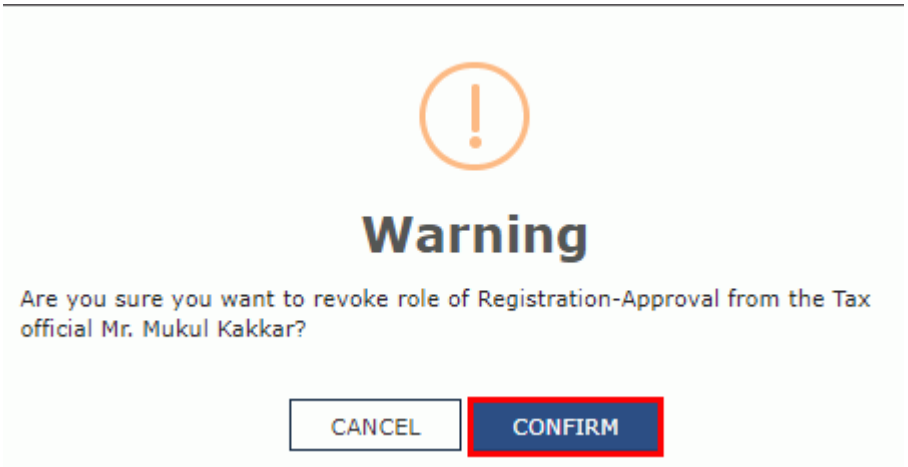


7. To revoke role of the Tax official, select the **Revoke** link.

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.



8. Click the **CONFIRM** button.



9. A success message is displayed that role has been revoked successfully.

Dashboard › View Record

English

Role of Registration-Approval is revoked successfully from the tax official Mr. Mukul Kakkar.

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 & 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	View / De-allocate / Revoke
State Admin	(Assam)	01/06/2017	View / De-allocate / Revoke

Roles & 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	View
Senior Recovery Officer	(Assam)	23/03/2018	20/07/2018	View

Log of Updates made in Profile of Official

No Records Available

BACK

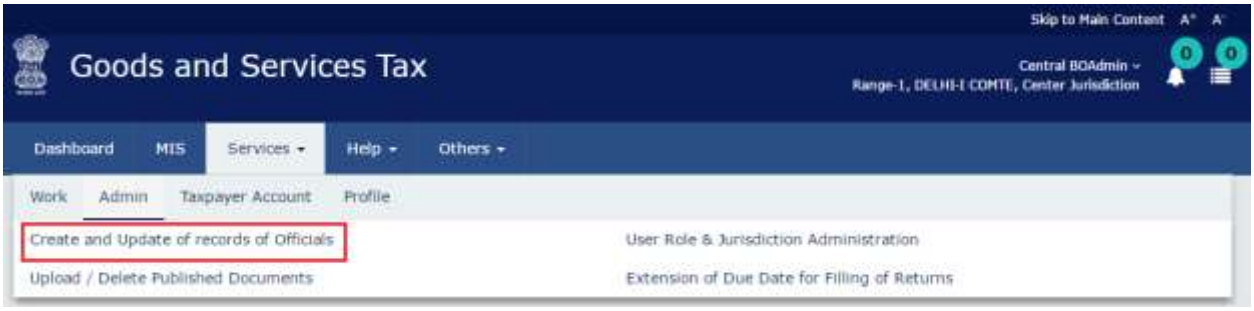
Create Records of Tax Officials

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.

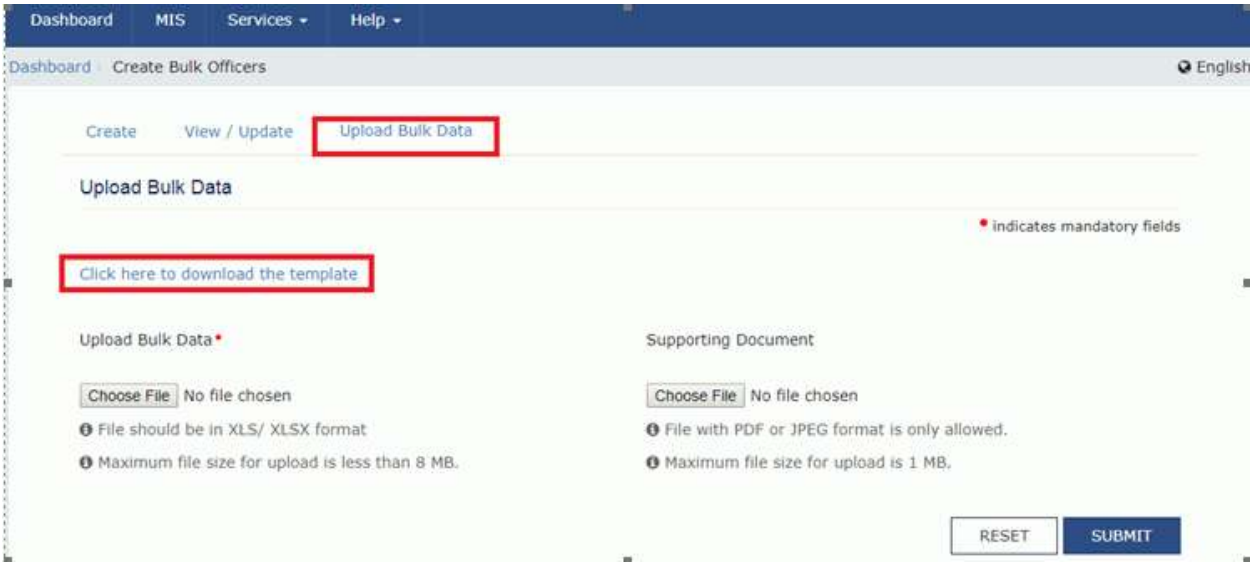
Note: Only the Tax Officials with administrative rights have access to create and update records of officials and not all the Tax Officials.



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.



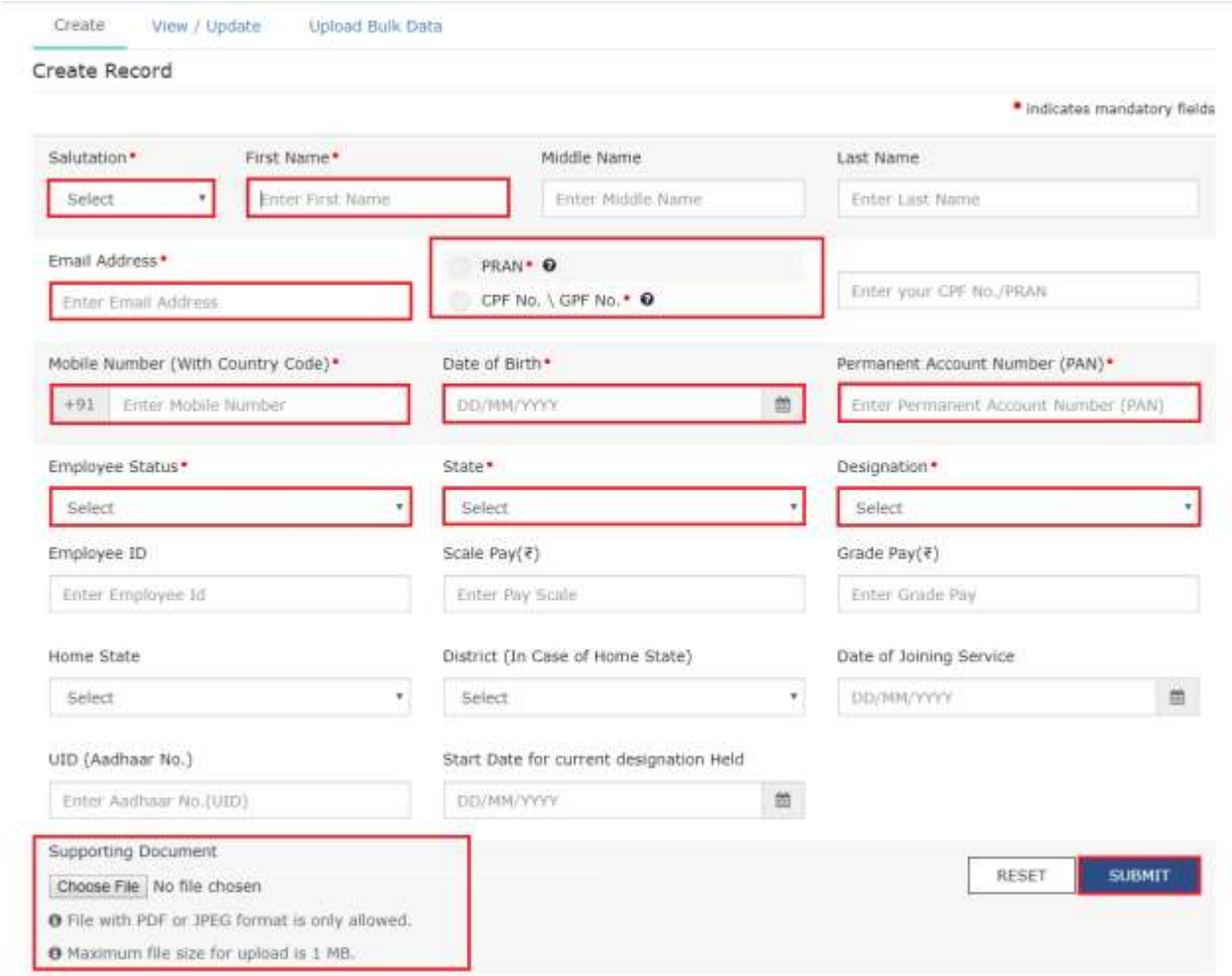
Create Records Individually

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:

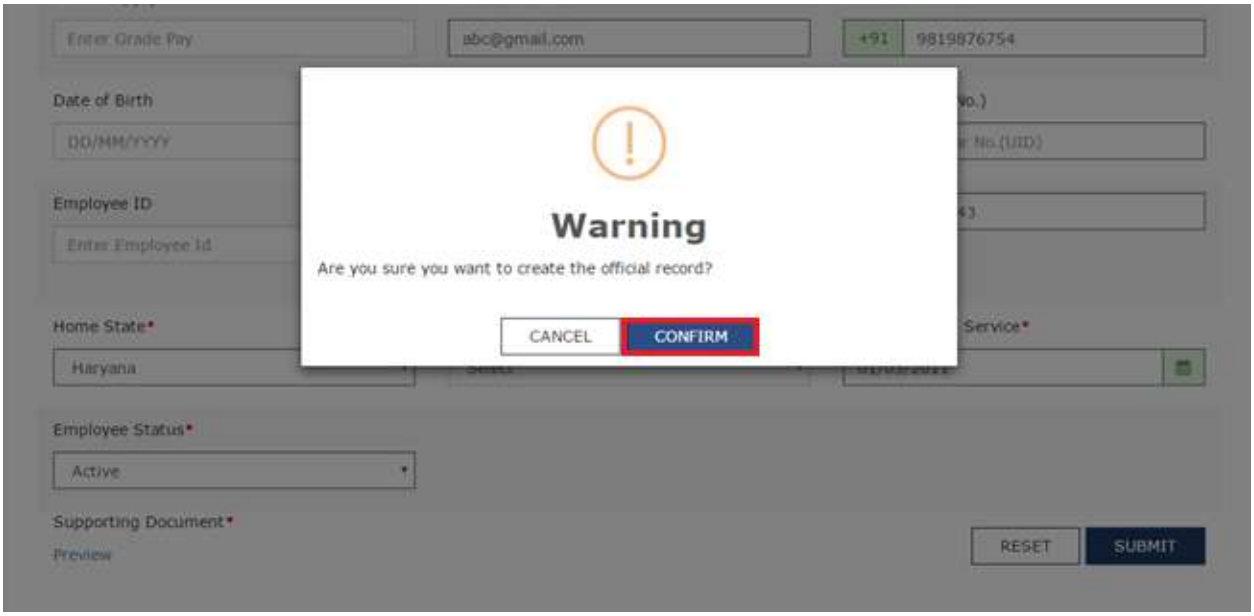
Active: In case the Tax Official is an active employee.
Off-boarded: In case the Tax Official has moved to some different state. The employee status in the current state will be off-boarded.
Retired: In case the Tax Official has retired from service.
9. In the **State** drop-down list, select the **State** 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.

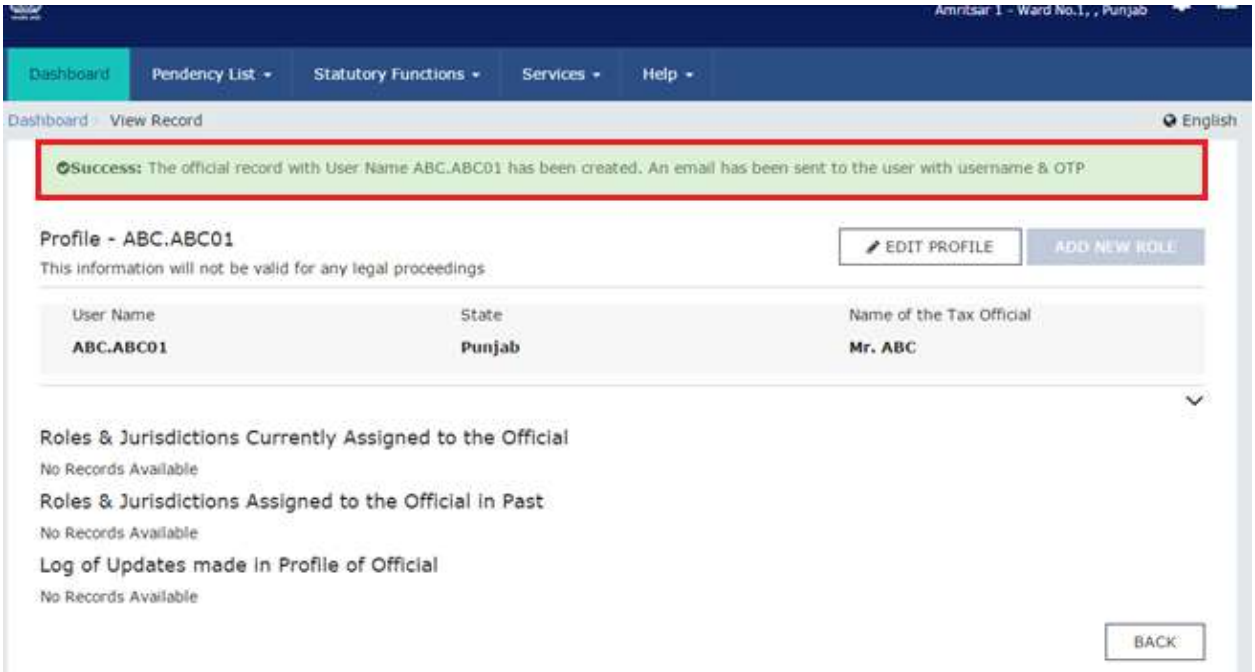
Once the attachment is attached to the record, the Preview button is displayed.
19. Click the **SUBMIT** button to save the details and create record of the Tax Official.



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.



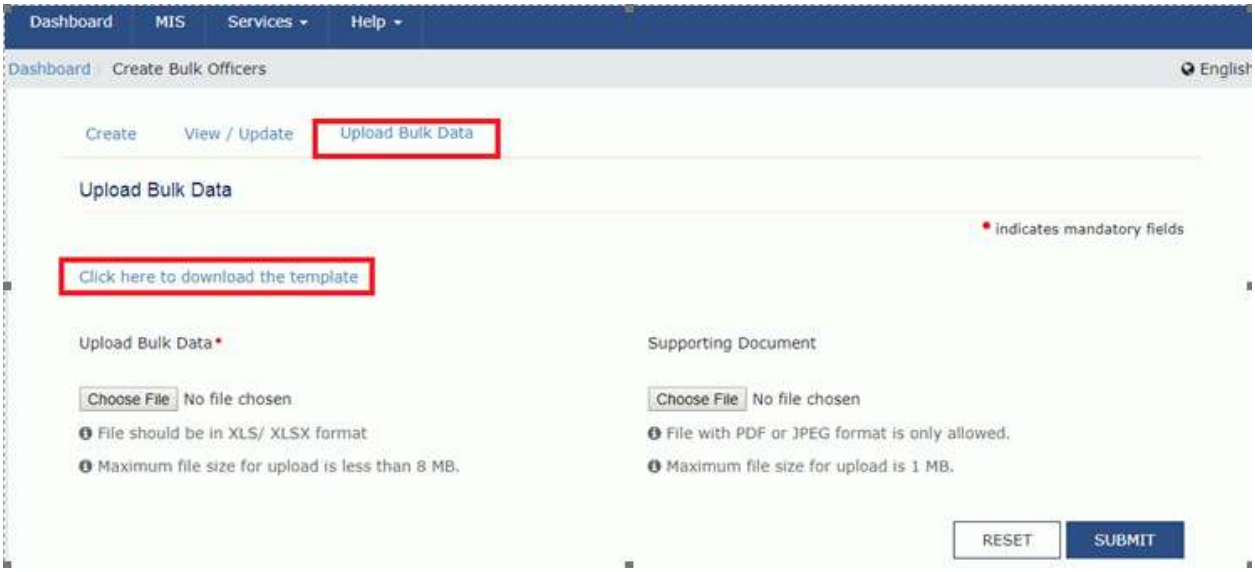
21.The profile is created with the details entered. A success message is displayed at the top of the page informing that an official record has been created and an email is sent to the user with username and OTP. The user is required to login using the username and OTP received within 15 minutes of receiving the OTP after which it gets expired and needs to be generated again.



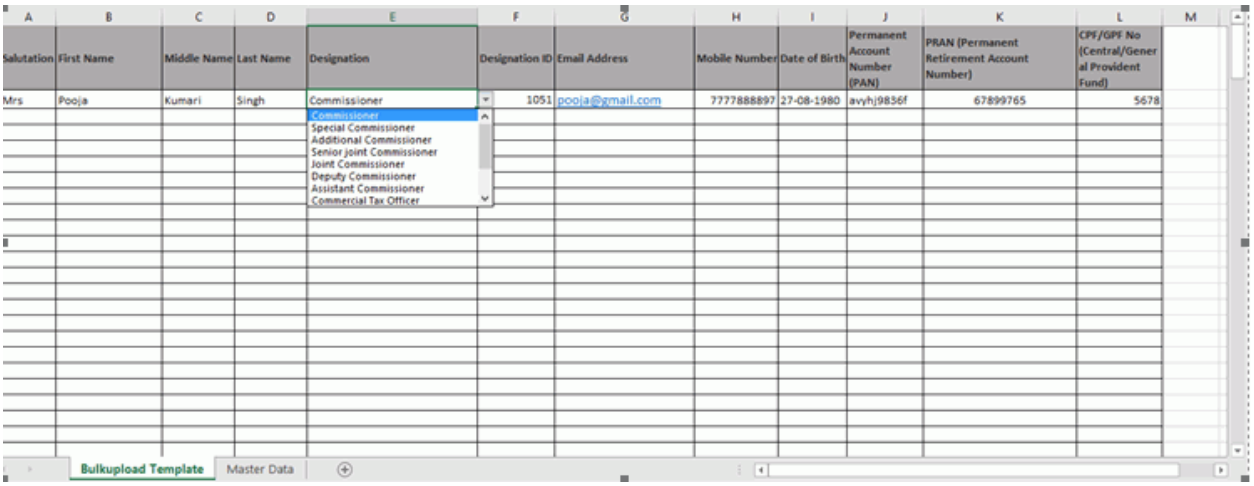
Create Multiple Records in Bulk

4. In the **Create Record** page, the Create tab is opened by default. Click the **Upload Bulk Data** tab.

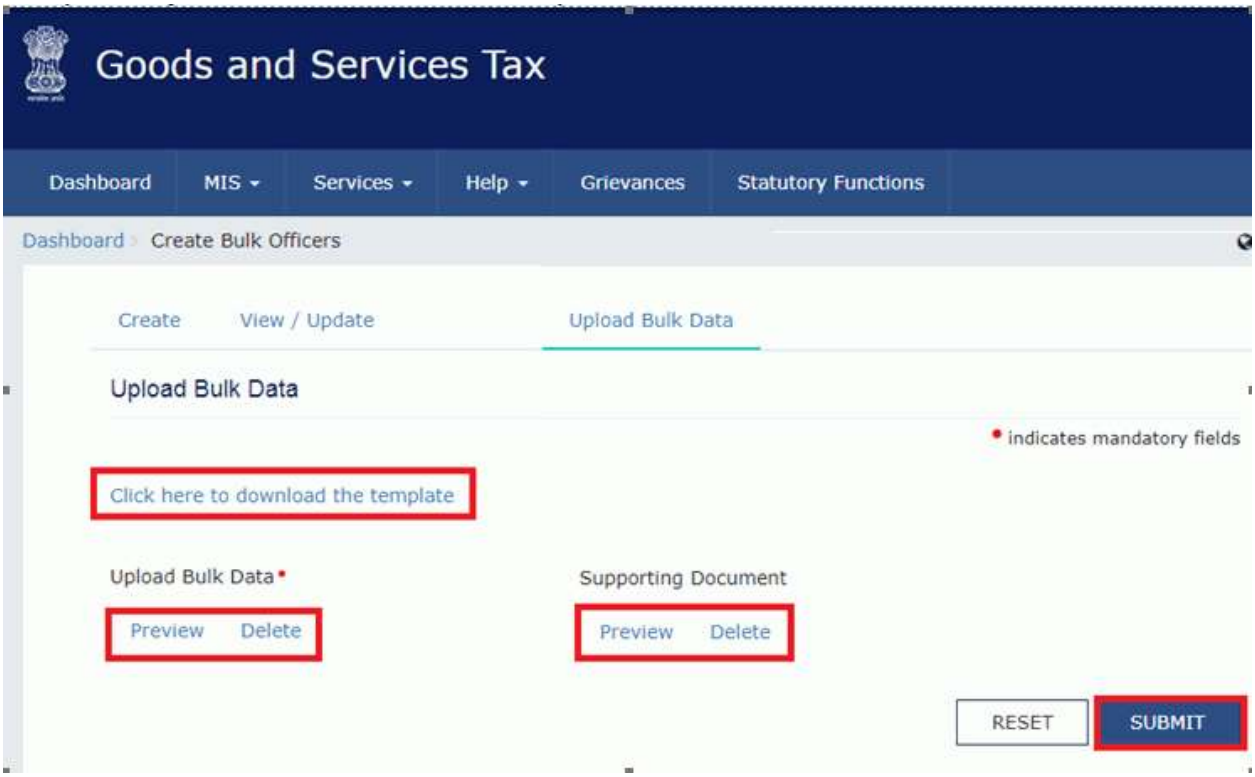
5. In the Upload Bulk Data tab page, download the template by using the hyperlink - **Click here to download the template** hyperlink.



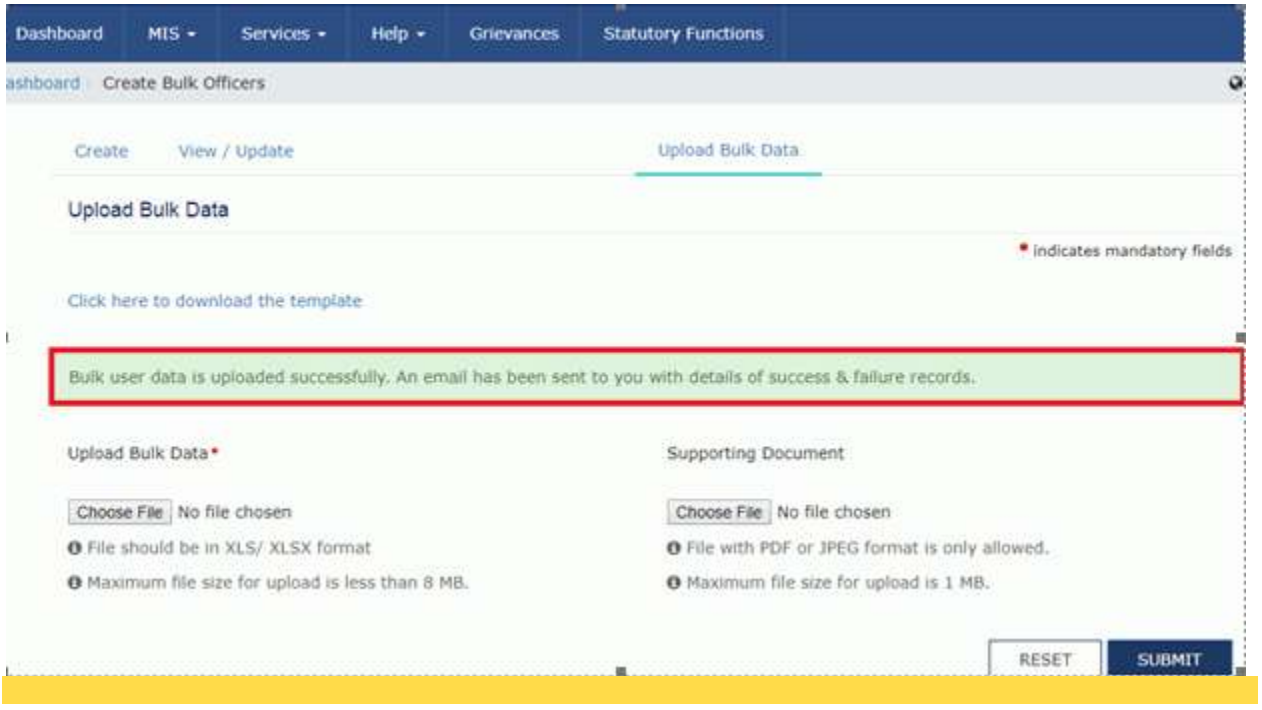
6. In the bulktemplate.xls, enter the details of the Tax Officials records to be created. Select a designation from the **Designation** drop-down list. On selection of designation, the **Designation ID** will be auto-filled. You can add multiple records of Tax officials. Save and close the template.



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.



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.

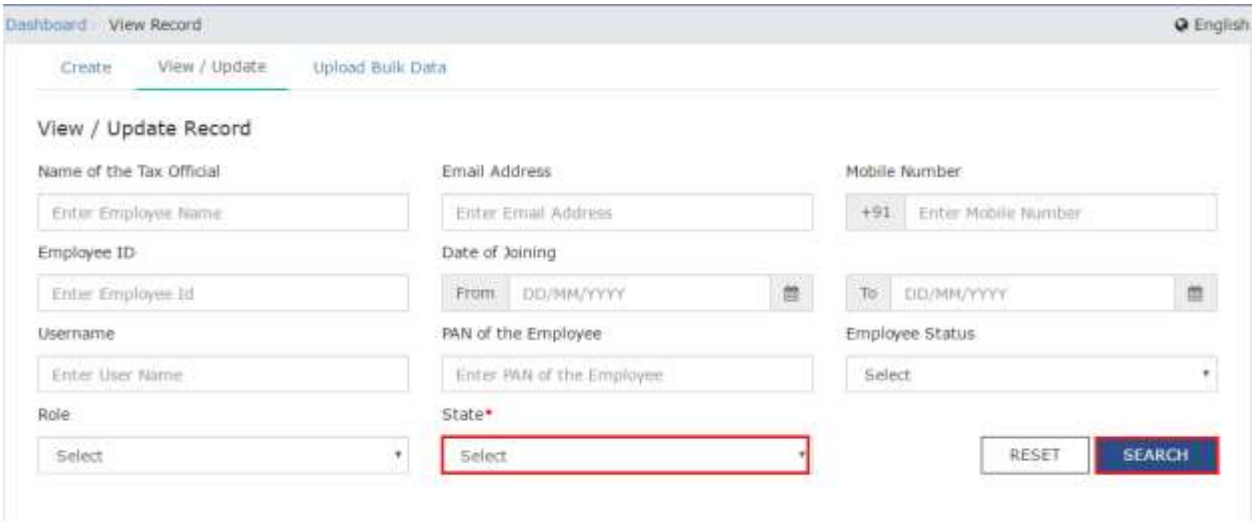


Update Records of Tax Officials

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?

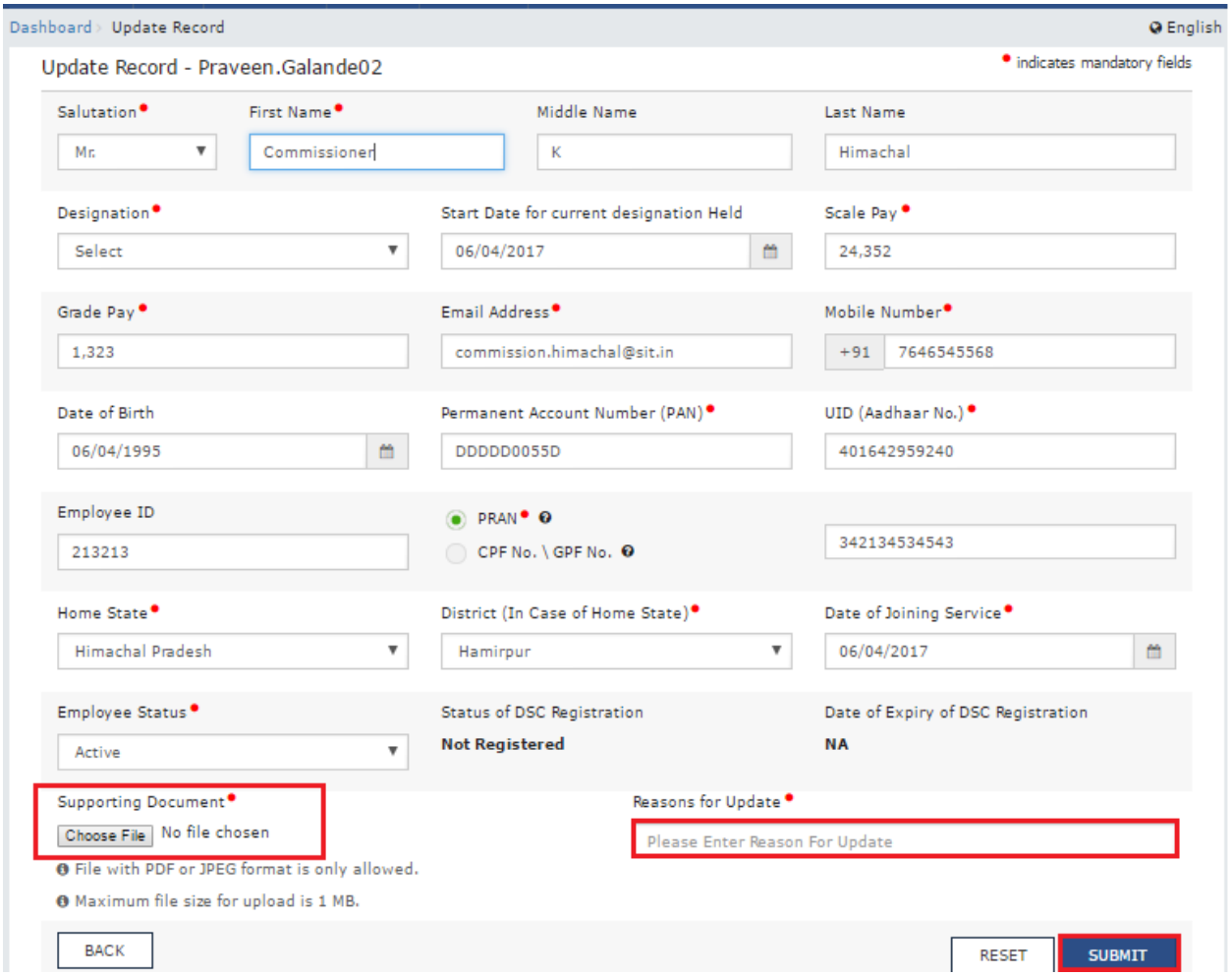
You can update the records of officials to make changes in their jurisdiction or roles by using the View / Update option. To use the View / Update option, perform following steps:

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.

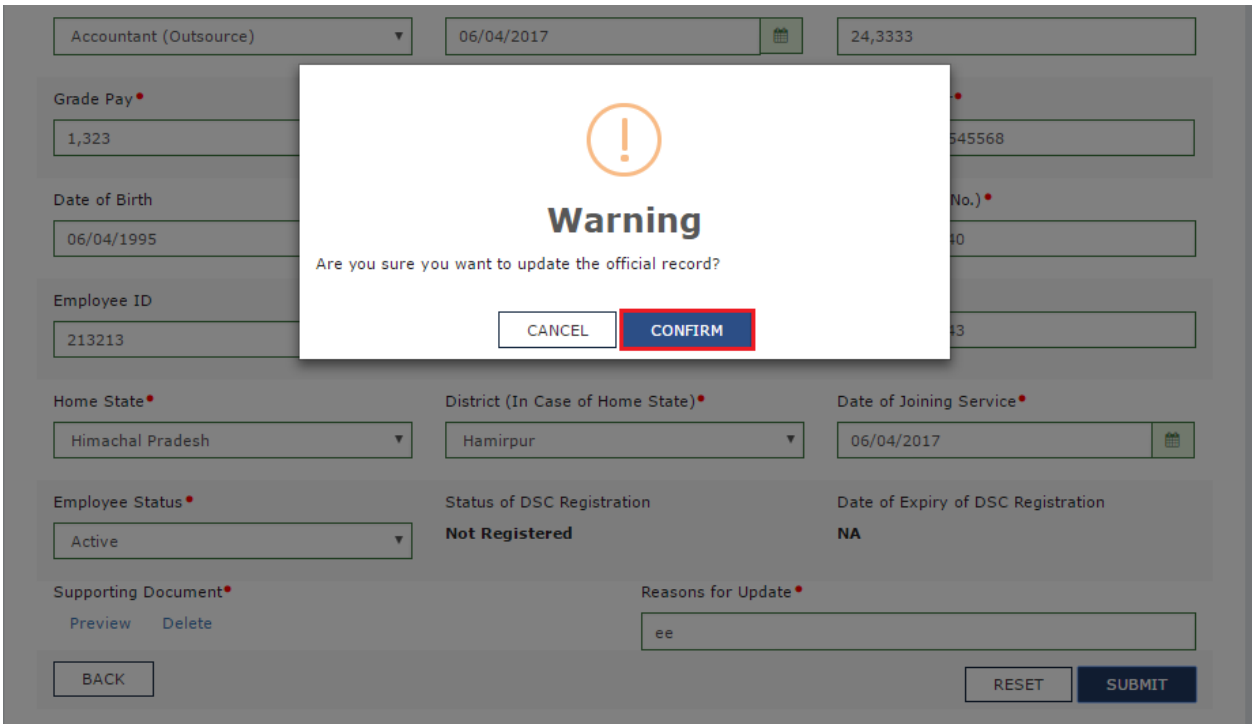


6. Click the **Edit** icon displayed next to the record in the list to update / edit the details.

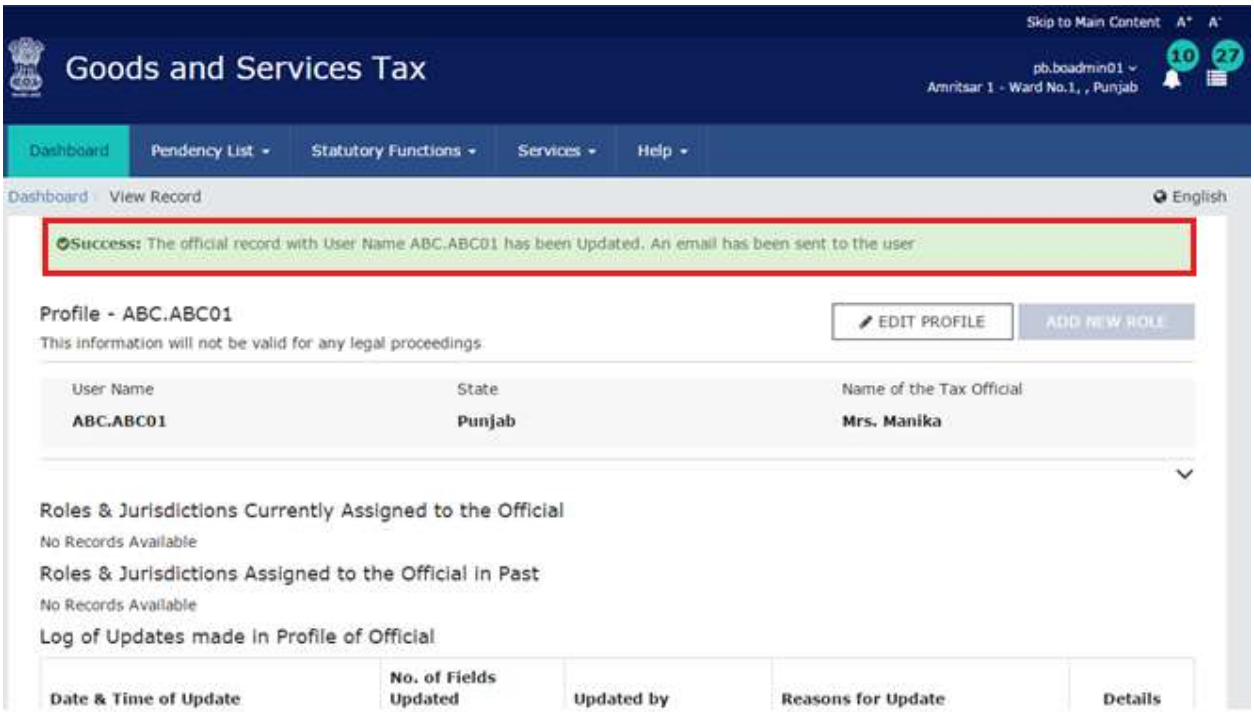
7. The **Update Record** page is displayed in the edit mode. Update / Edit the details.
8. Click the **Choose File** button to attach the supporting document with the record.
9. In the **Reasons for Update** field, enter the reason for updating the field.
10. Click the **SUBMIT** button to save the updates.



11. A **Warning message** is displayed confirming if you want to update the record. Click the **CONFIRM** button to save the updates.



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.



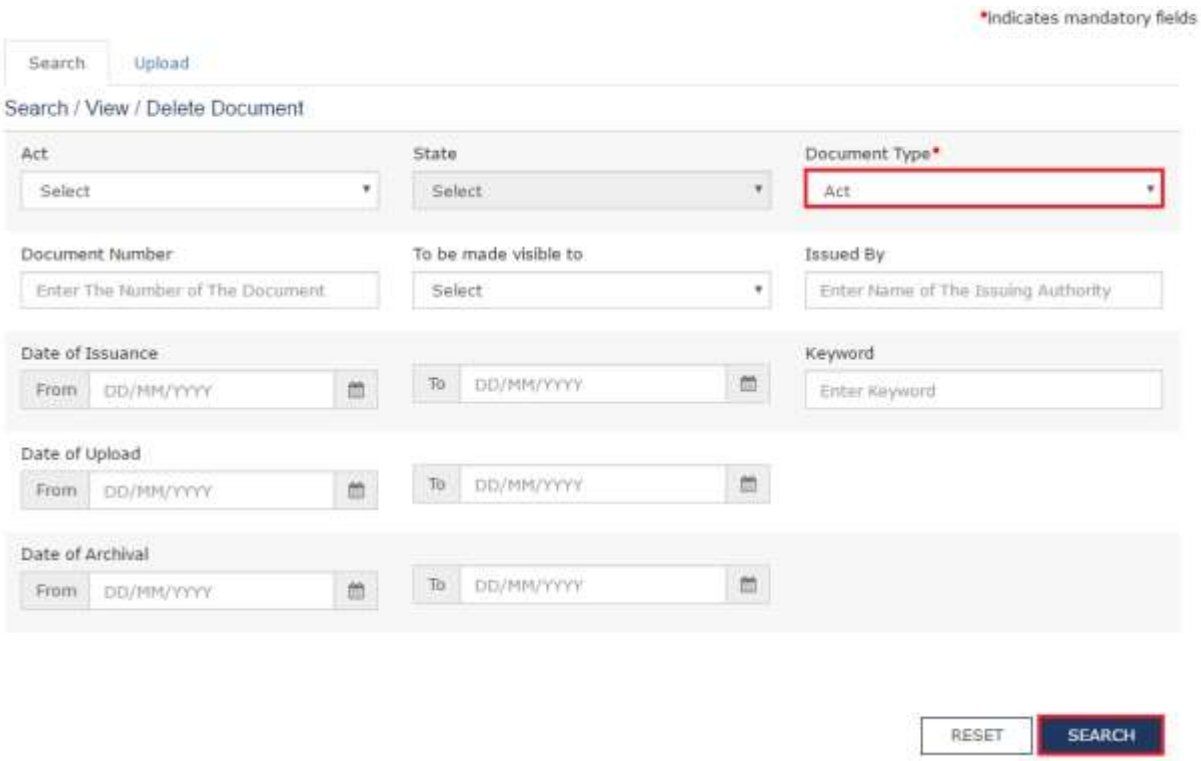
Upload/Delete Published Documents

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.



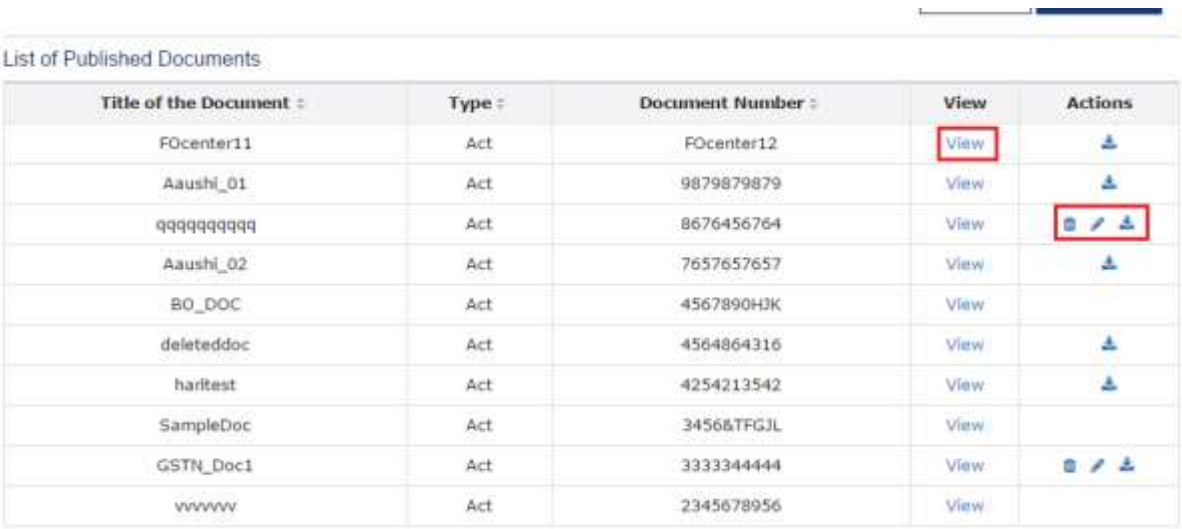
The search results are displayed.

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.



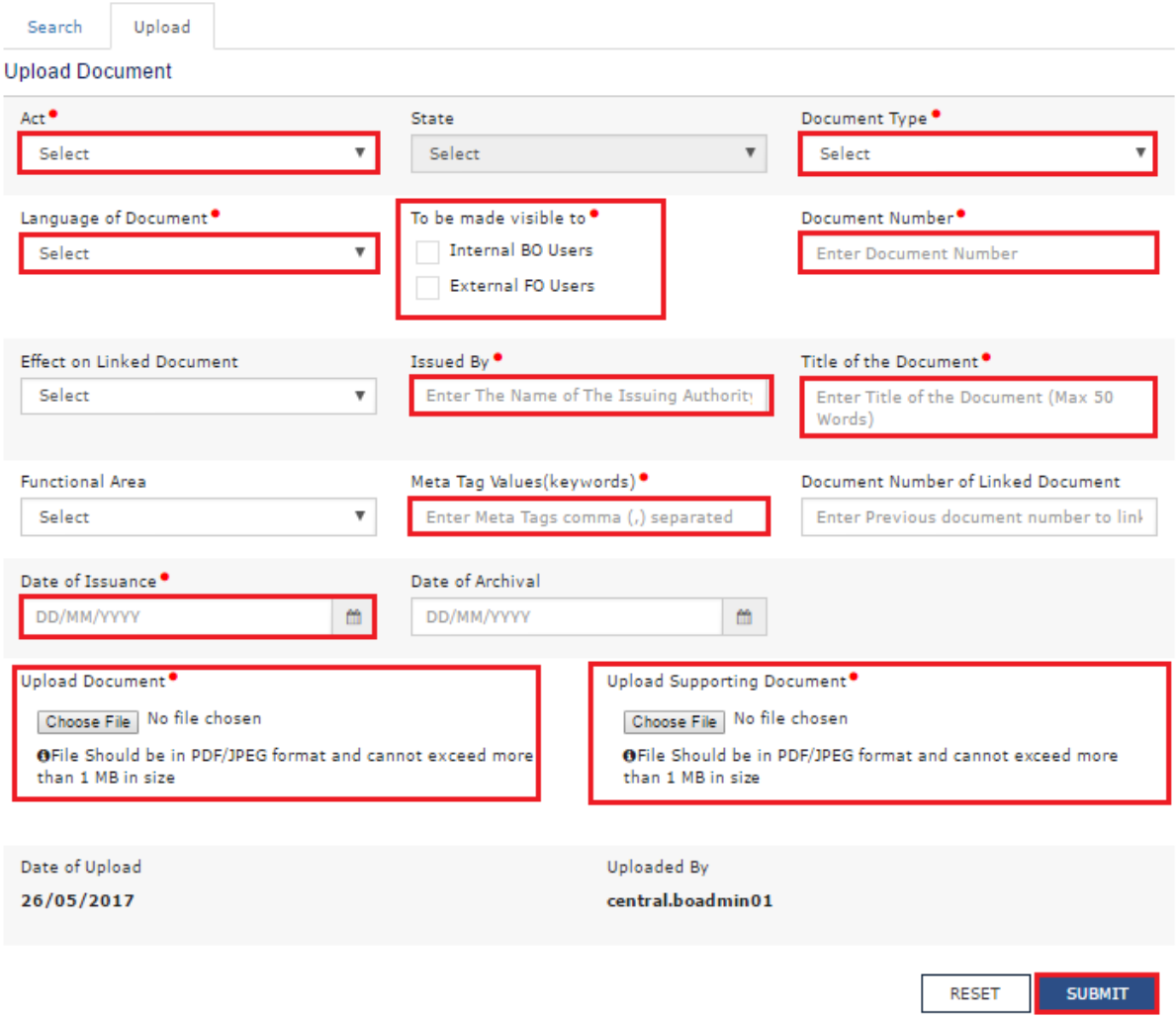
List of Published Documents

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	

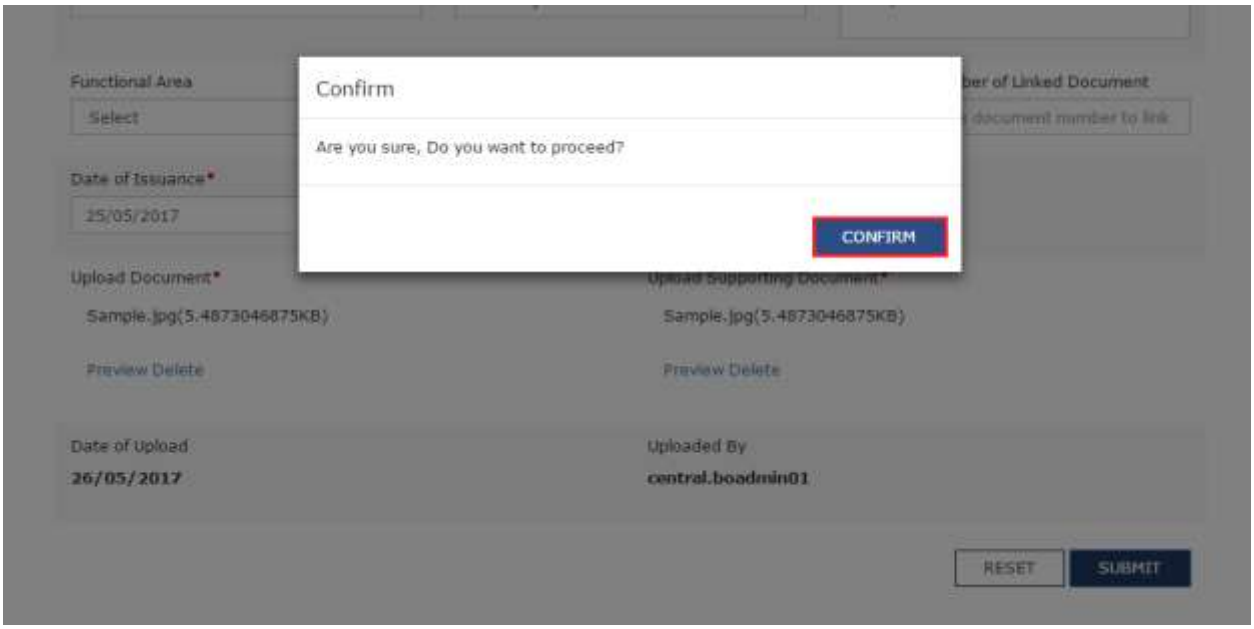
In case of Upload:

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 mega 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.



27. Click the **Confirm** button to proceed.



A success message is displayed saying the document has been updated.

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?

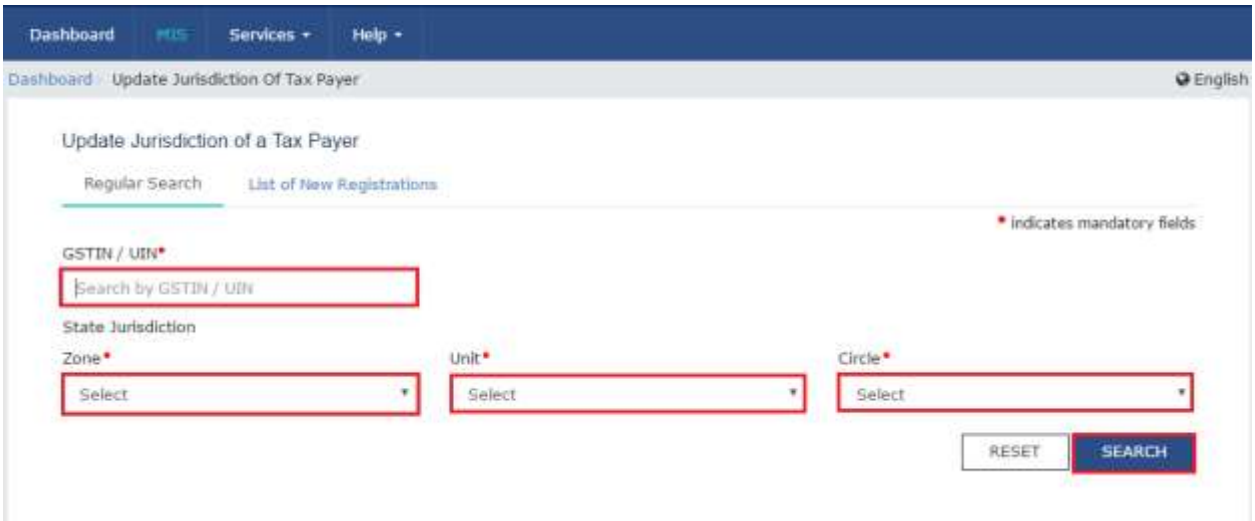
To change jurisdiction of taxpayers in the GST Portal, perform following steps:

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.



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.

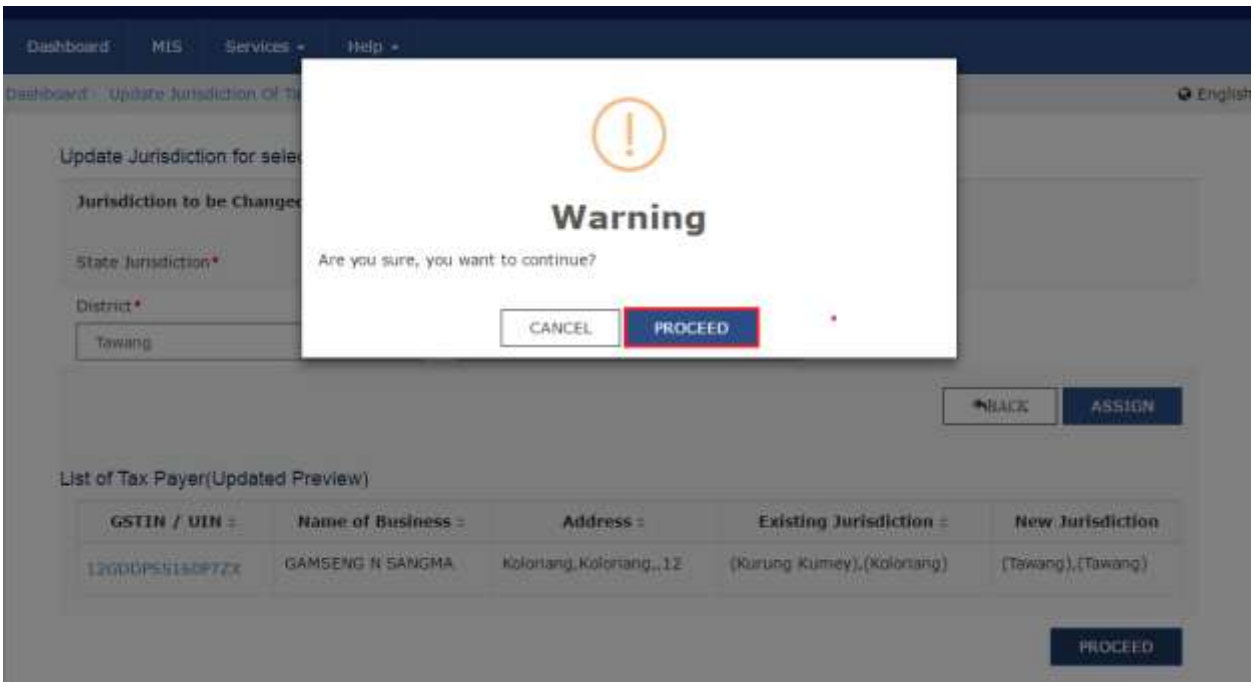
8. Click the **PROCEED** button.

9. In the **District and Circle** drop-down-list, select the details of the jurisdiction to be changed.

10. Click the **ASSIGN** button.

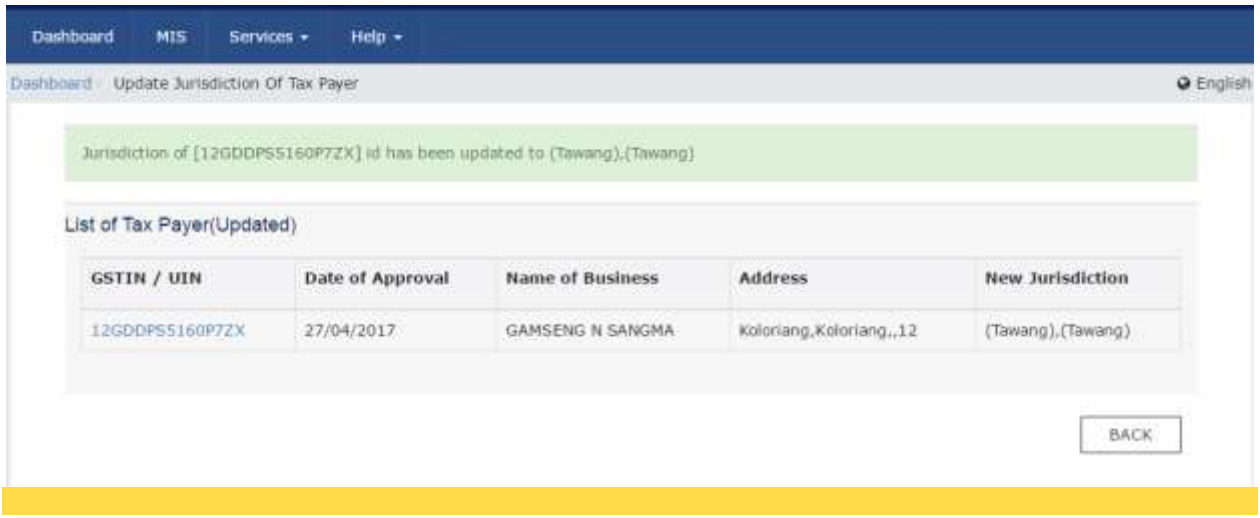
11. The list of taxpayer with updated preview is displayed. Click the **PROCEED** button.

12. . Click the **PROCEED** button.



A **confirmation message** is displayed that the jurisdiction is updated for the Taxpayer.

Printed doc


Dashboard
MIS
Services
Help
Dashboard / Update Jurisdiction Of Tax Payer
English
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

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?

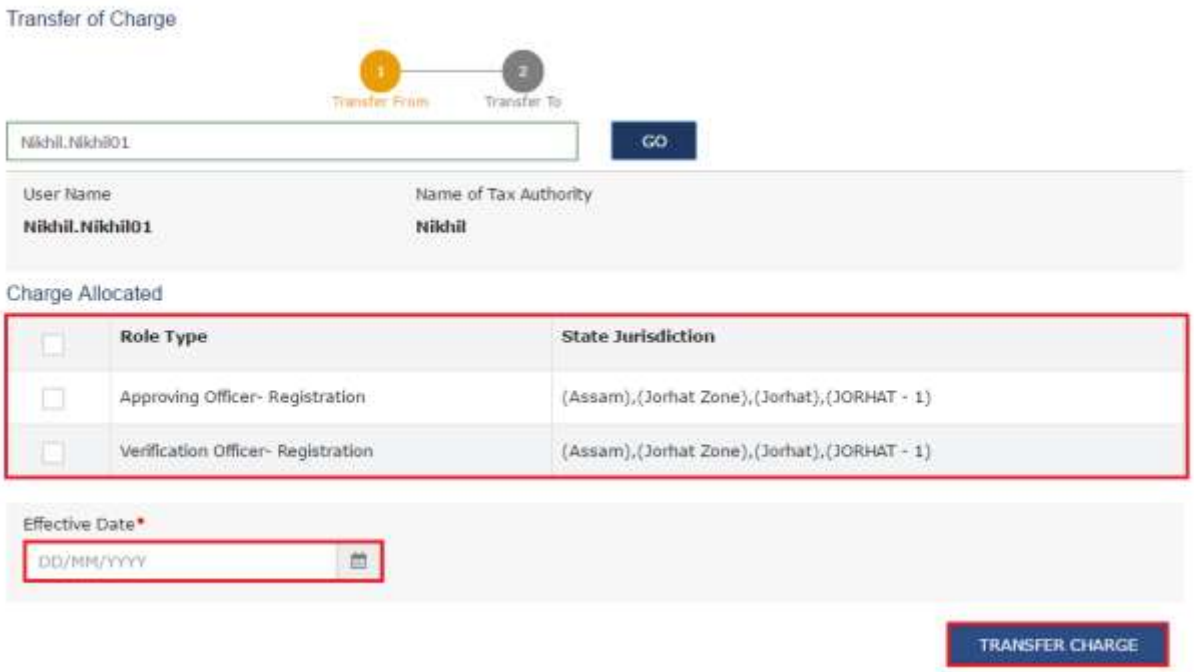
To transfer the charge from one BO user to another BO user in the GST Portal, perform following steps:

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.

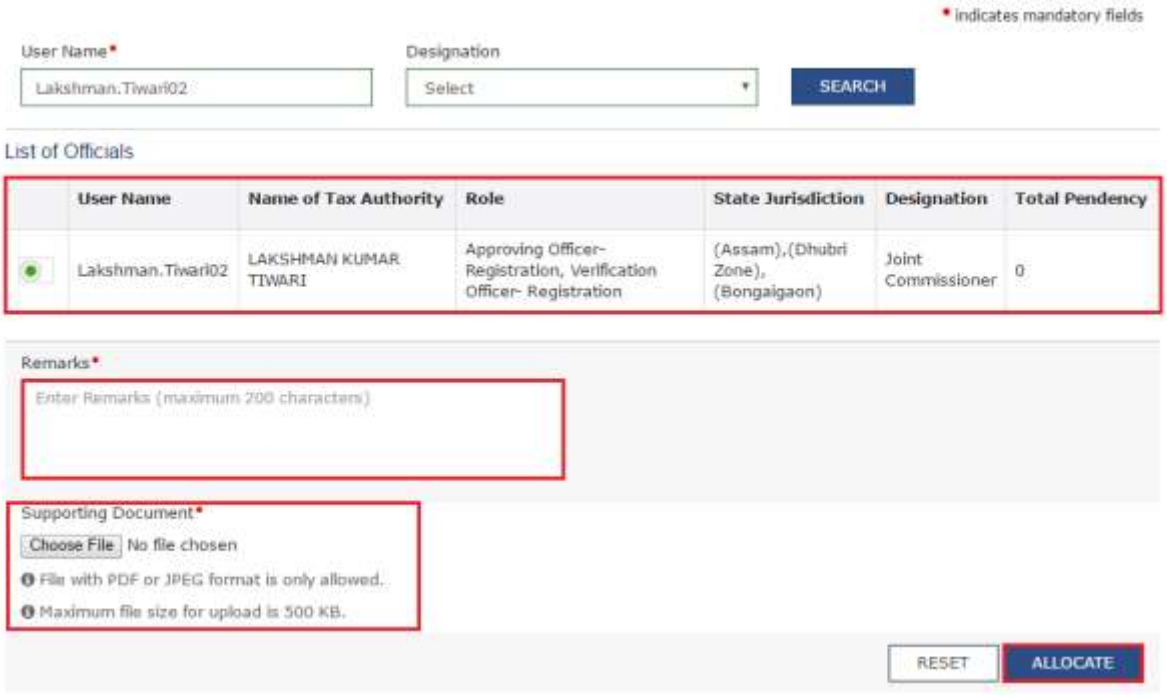
4. In the **Enter Username** field, enter the user whose charge is to be transferred
5. Click the **Go** button.

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.

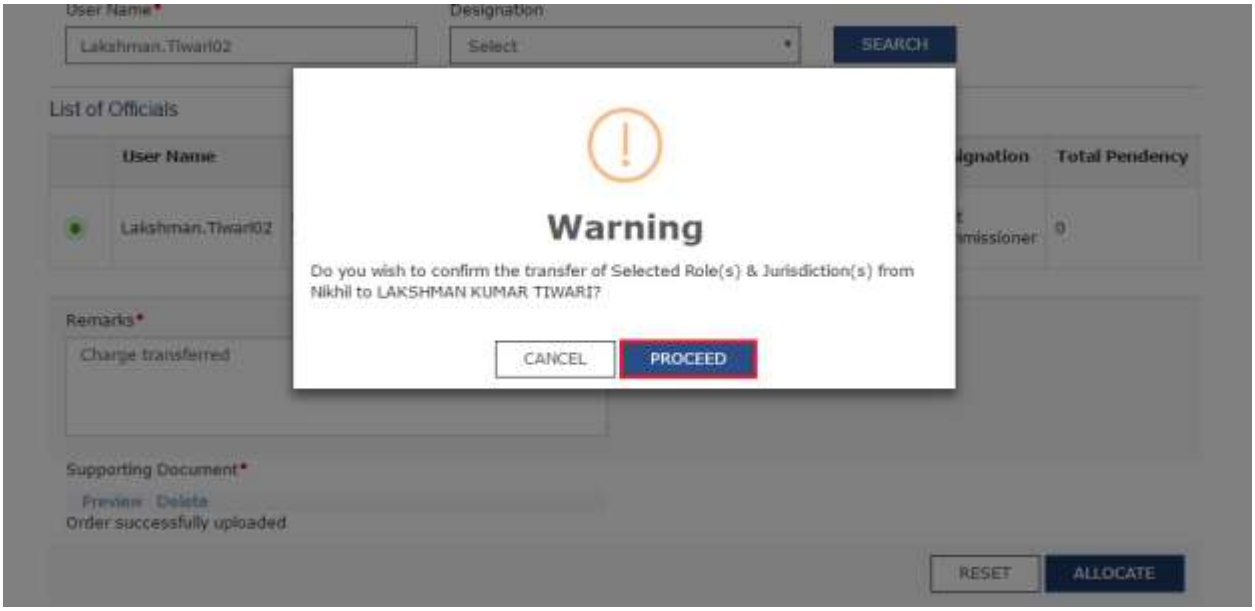


9. In the **User Name** field, enter the name of the user to whom the charge is to be transferred.
10. From the **Designation** drop-down list, select the designation of the user.

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 transfering a charge from one user to another.
14. Click the **ALLOCATE** button.



15. Click the PROCEED button.



The Transfer Confirmation message is displayed on successful transfer of charge.

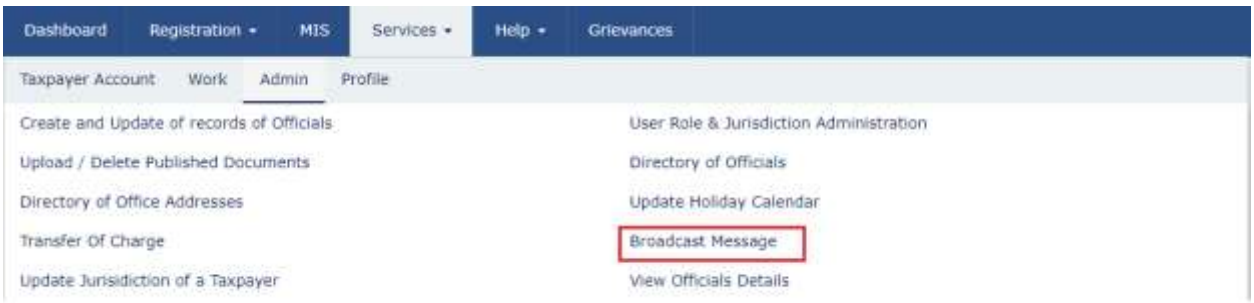
You have Successfully allocated the Selected Role(s) & Jurisdiction(s) from Nikhil to LAKSHMAN KUMAR TIWARI.
Transfer of Charge
1
2
Transfer From
Transfer To
Enter User Name
GO

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.

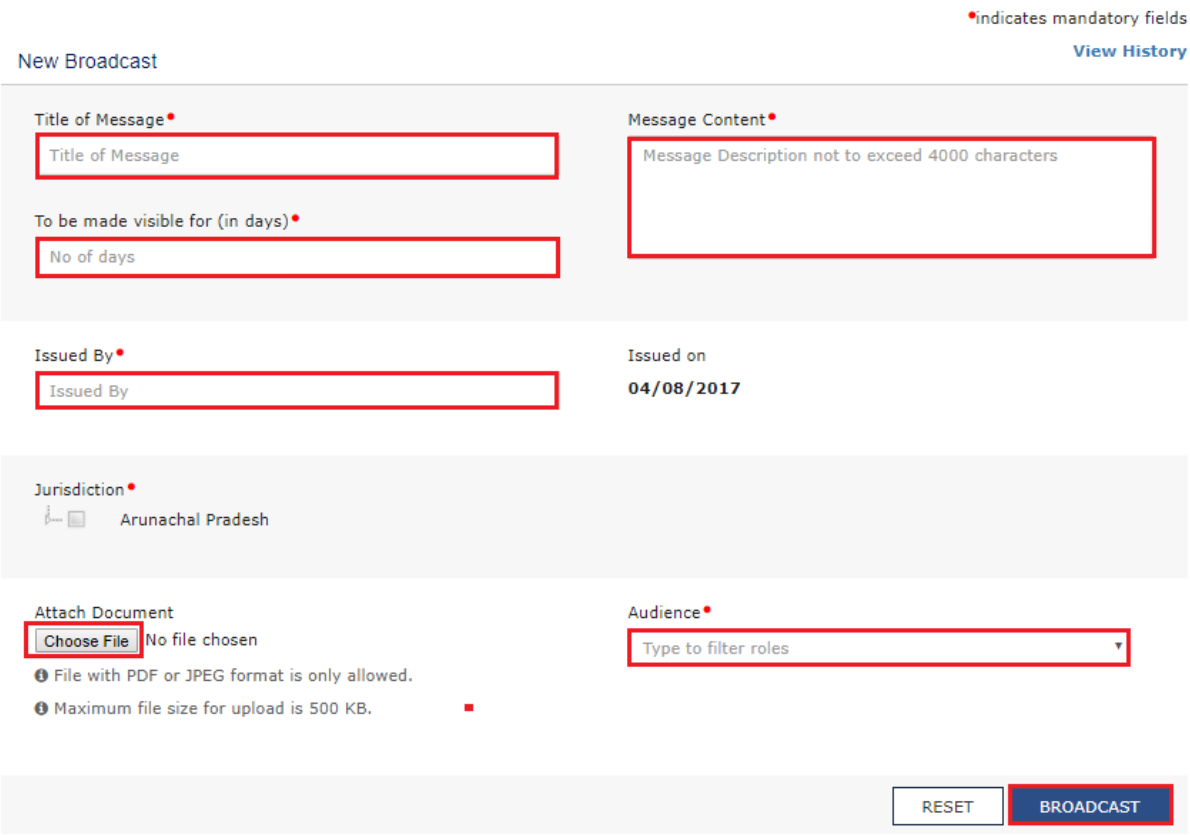


The **New Broadcast** page is displayed.

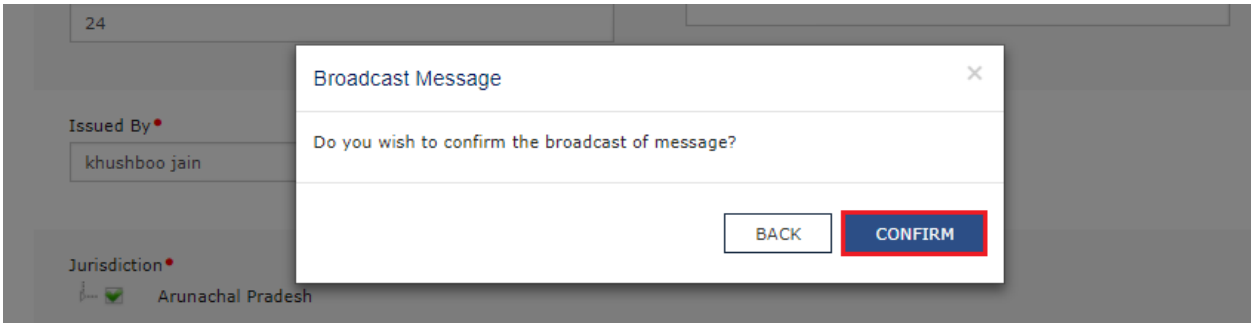
4. In the **Title of Message** field, enter the title of the message.
5. In the **Message Content** field, enter the description of the message.

Note: Message description cannot exceed 4000 characters.

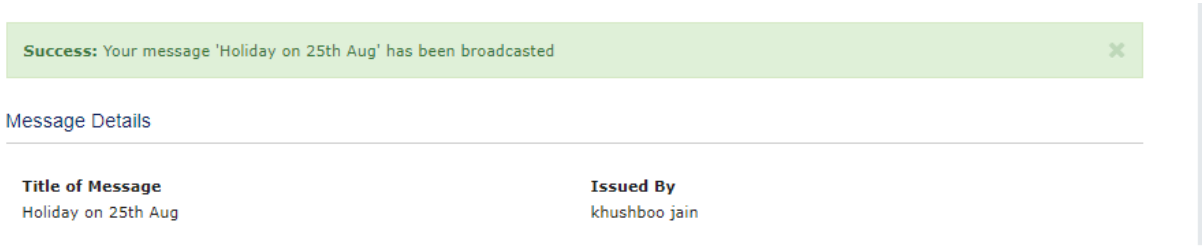
6. In the **To be made visible for (in days)** field, enter the number of days the message should be visible to the audience.
7. In the **Issued By** field, enter the name of the person who is issuing the message.
8. Select the checkbox for **Jurisdiction**.
9. Click the **Choose File** button and attach 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.



12. A confirmation message is displayed. Click the **CONFIRM** button.



A confirmation message is displayed that the message has been broadcasted.

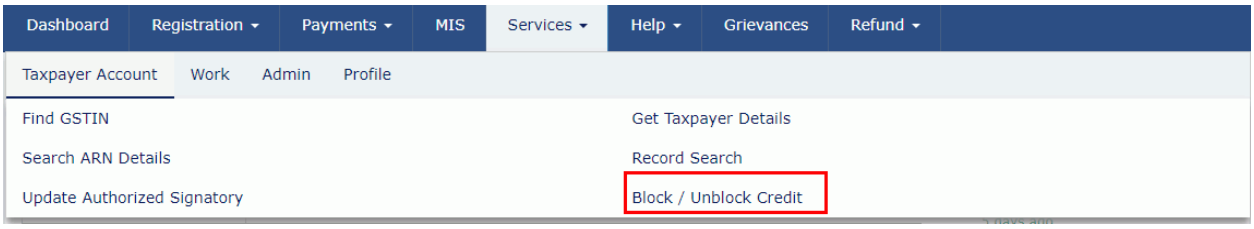


Blocking/ Unblocking ITC of a Taxpayer

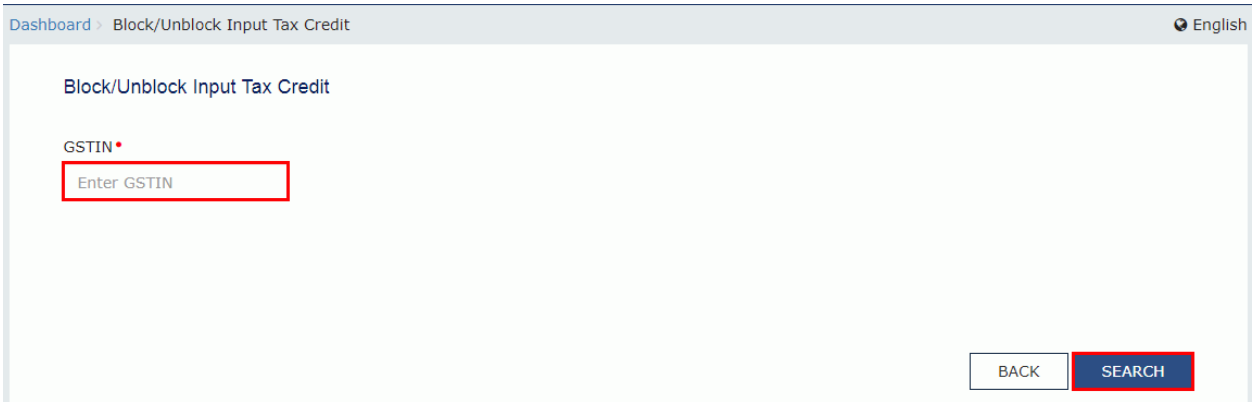
1. How can I block/ unblock ITC of a taxpayer?

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.

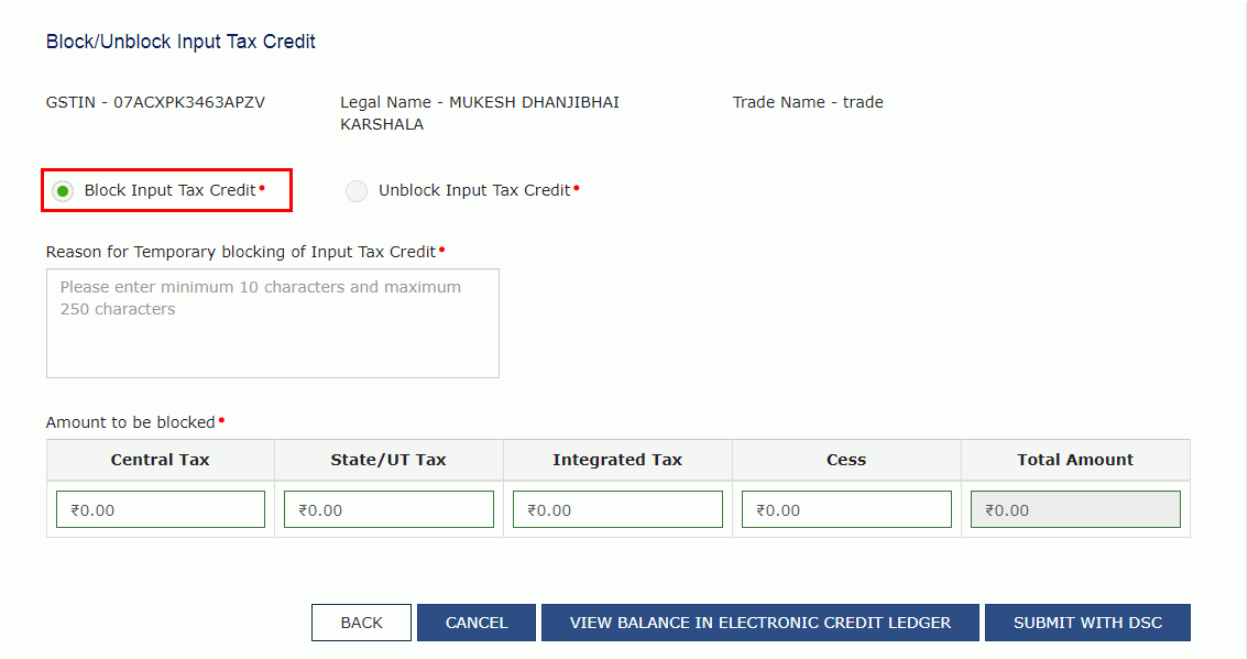


The Block/Unblock Input Tax Credit page is displayed.

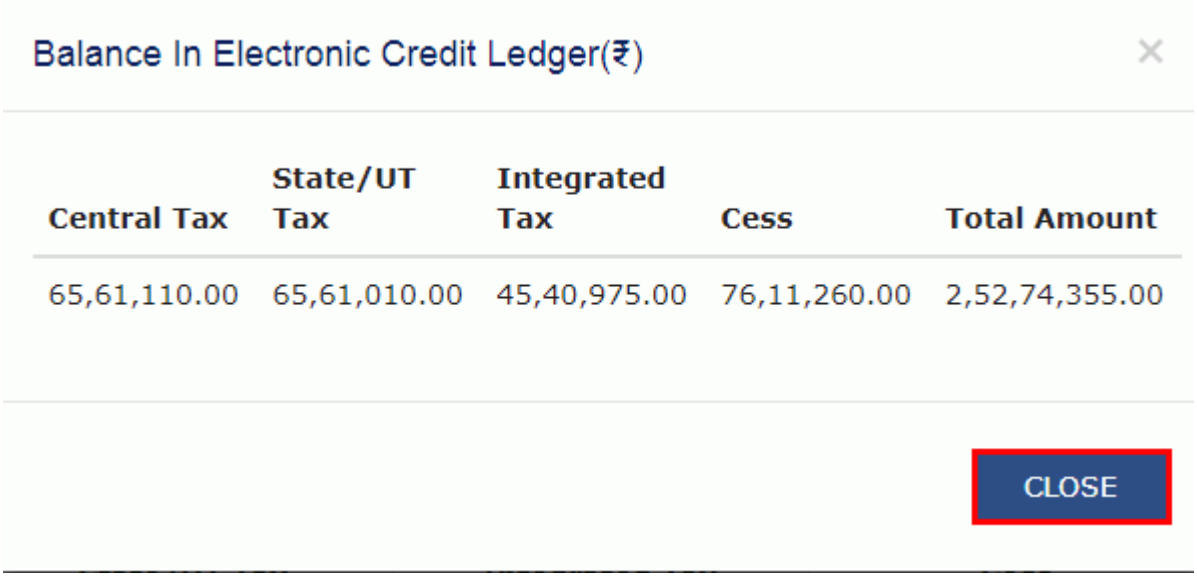
Block Input Tax Credit
Unblock Input Tax Credit

Block Input Tax Credit

1. Select the **Block Input Tax Credit** checkbox.

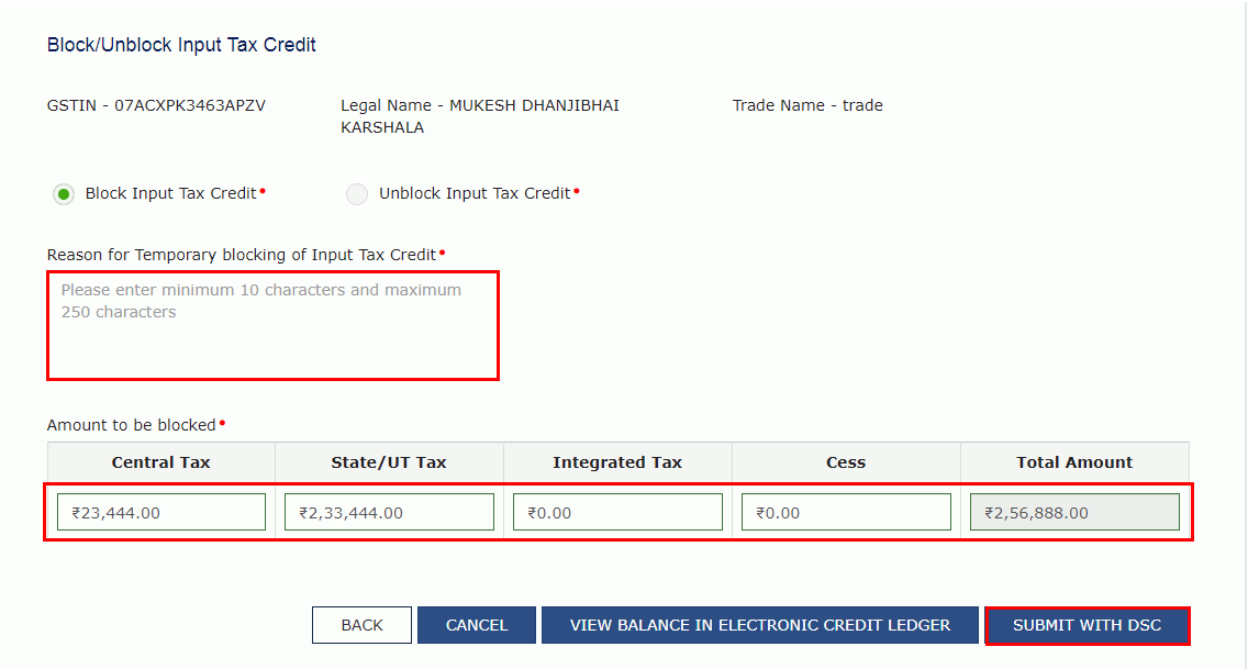


2. Click the **VIEW BALANCE IN ELECTRONIC CREDIT LEDGER** button to view the balance in Electronic Credit Ledger of the taxpayer.

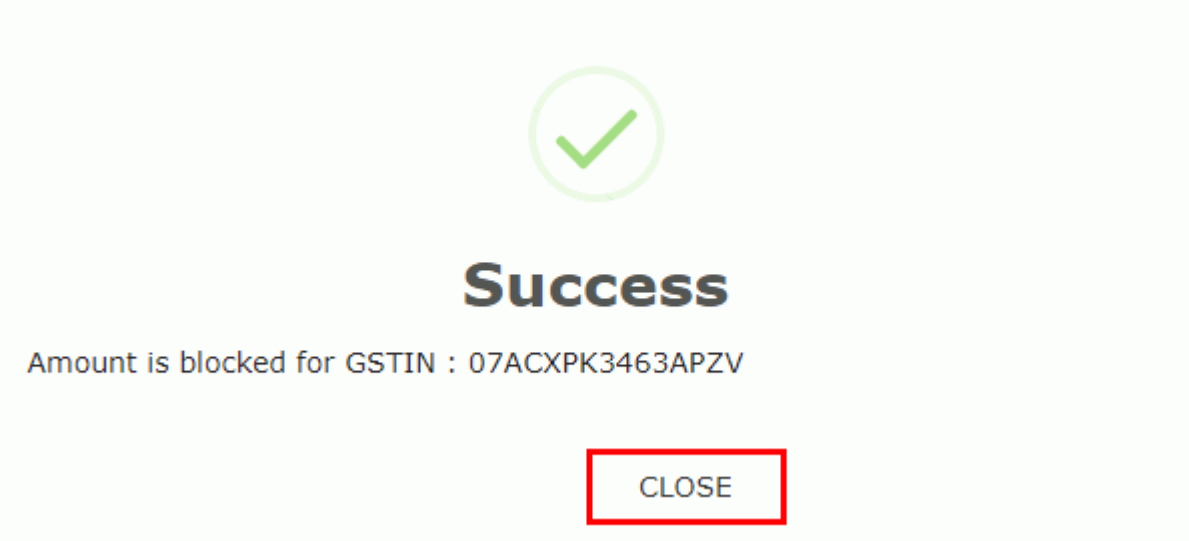


3. Enter the reasons for temporary blocking of Input Tax Credit of the taxpayer.
4. Enter the amount to be blocked.

5. Click the **SUBMIT WITH DSC** button.



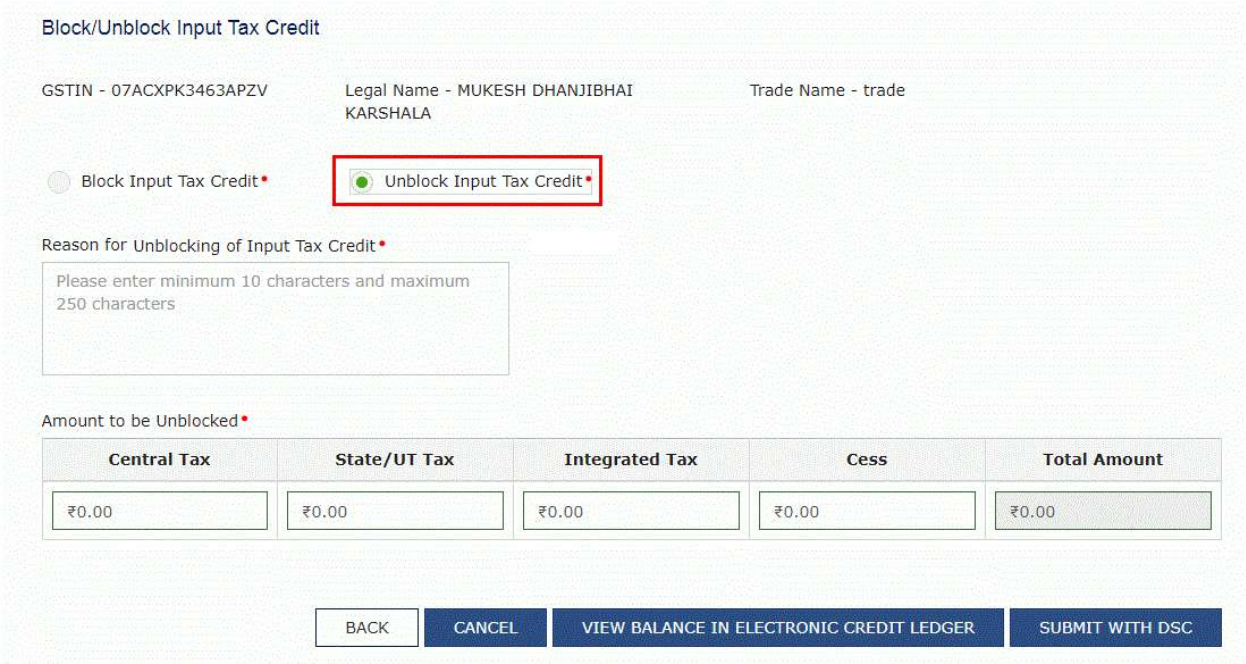
The success message is displayed that amount is blocked. Click the **CLOSE** button.



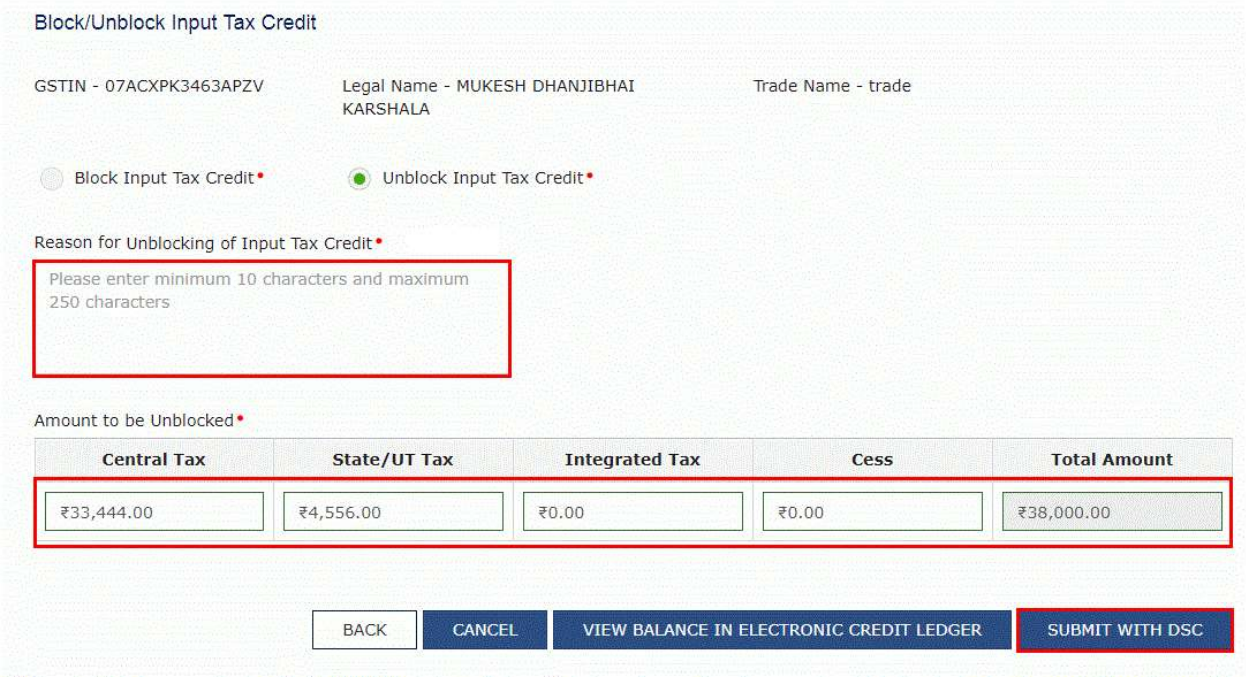
An email and SMS is sent to the taxpayer for blocking of ITC.

Unblock Input Tax Credit

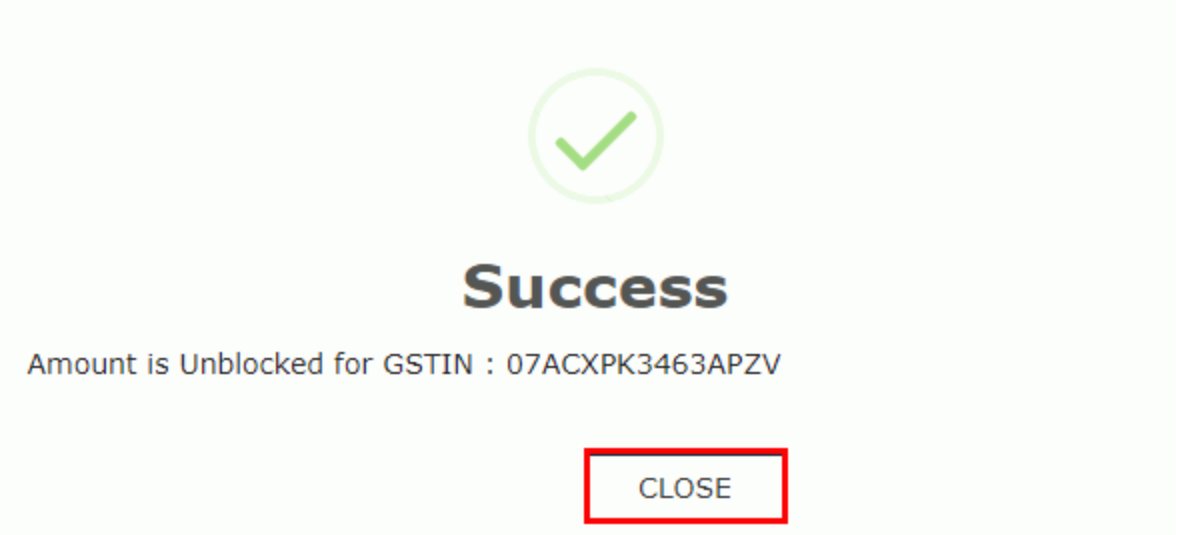
1. Select the **Unblock Input Tax Credit** checkbox.



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.



The success message is displayed that amount is unblocked. Click the **CLOSE** button.



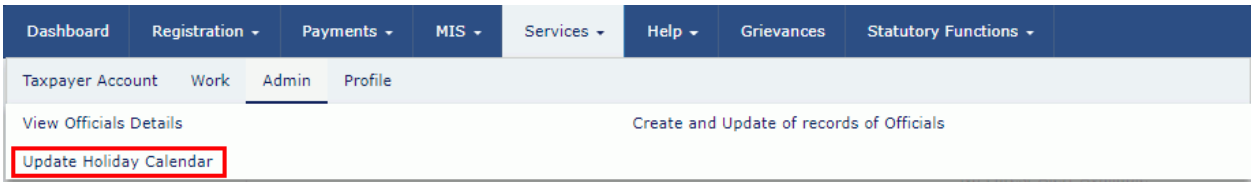
An email and SMS is sent to the taxpayer for unblocking of ITC.

Update Holiday Calendar

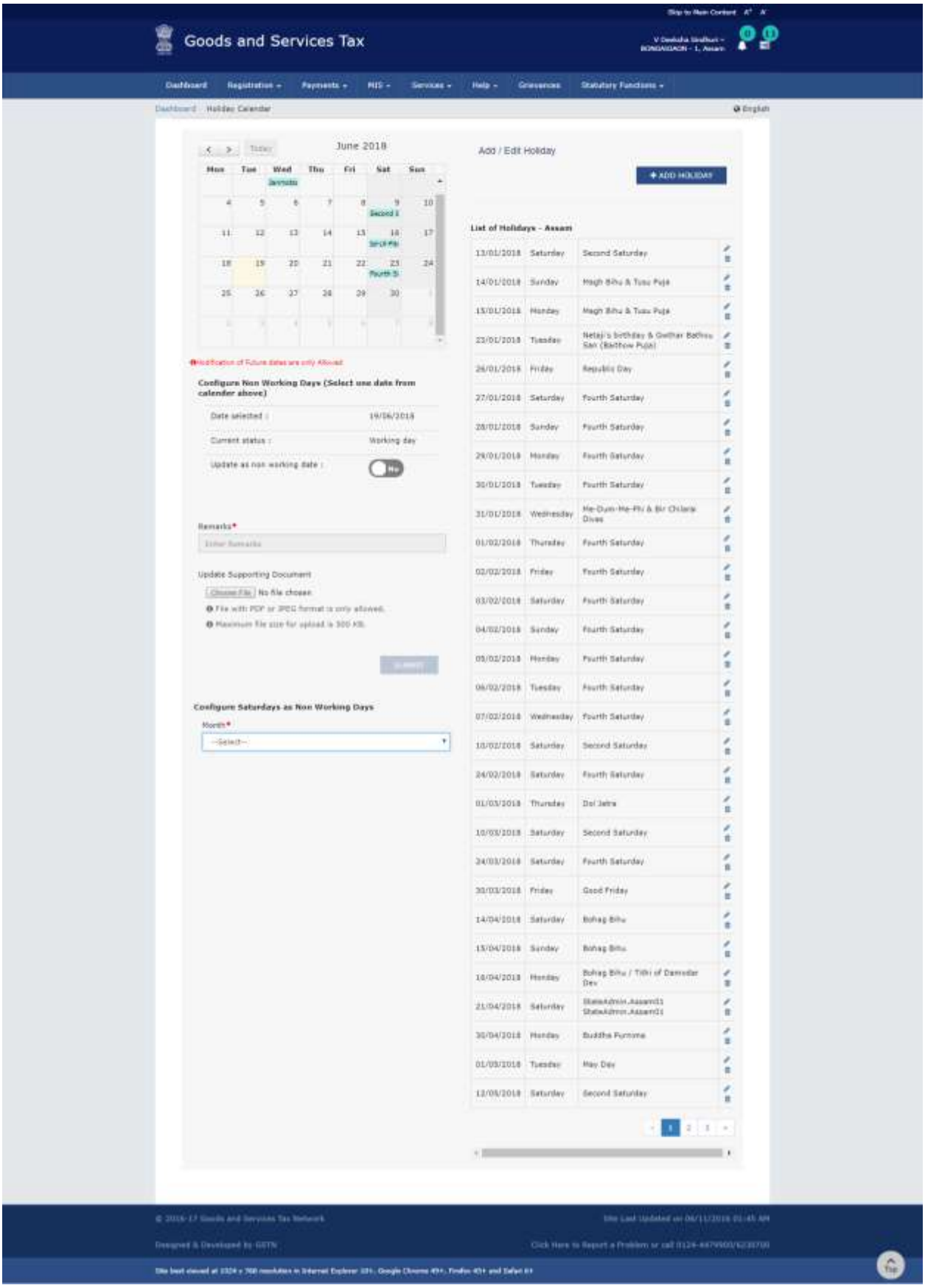
How can I update the holiday calendar on the GST Portal.

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.

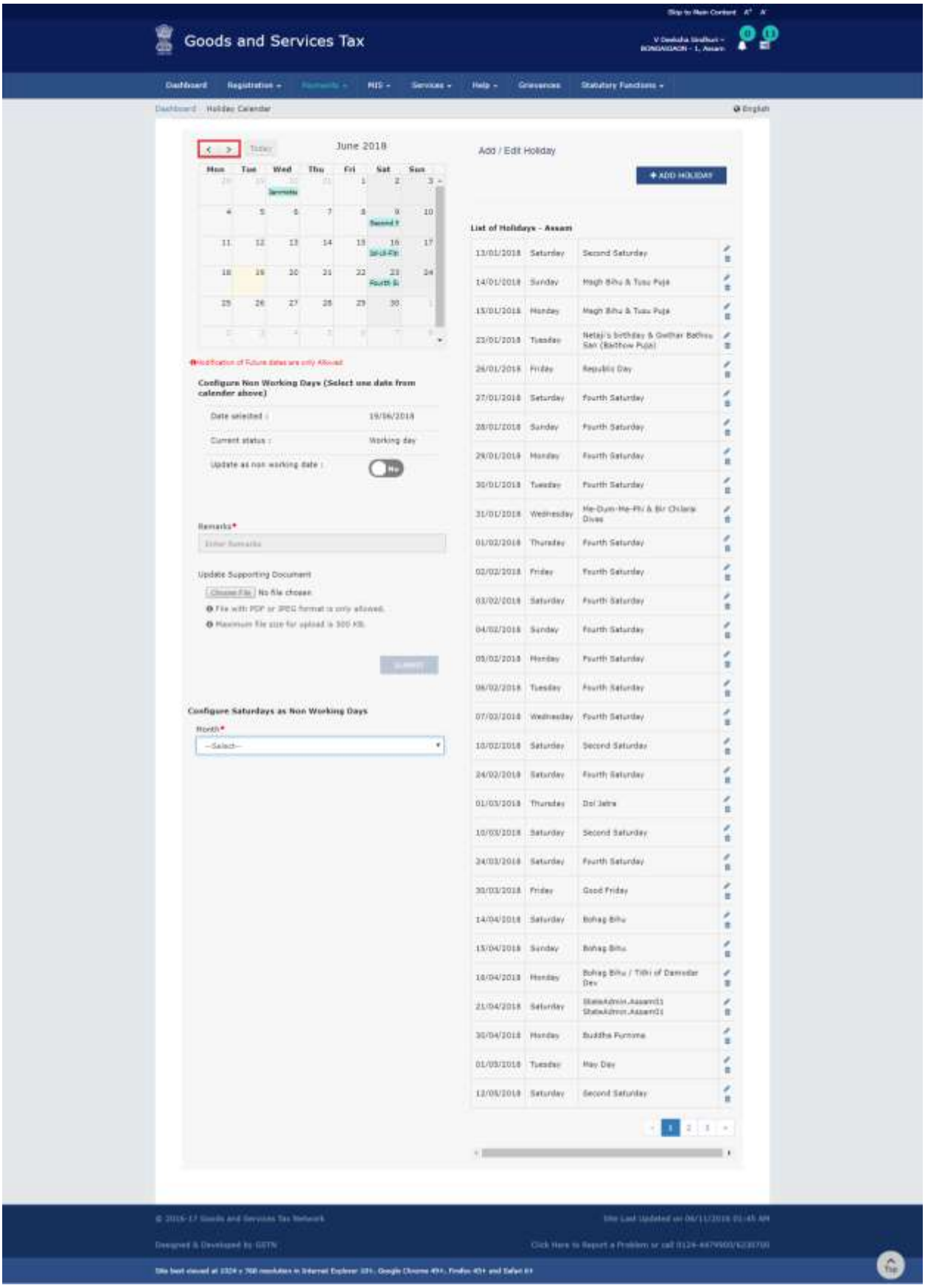

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
Add / Edit Holiday
+ ADD HOLIDAY
List of Holidays - Assam
Configure Non Working Days (Select one date from calender above)
Date selected :
Current status :
Working day
Update as non working date :
Remarks*
Update Supporting Document
Choose File
No file chosen
Configure Saturdays as Non Working Days
Month*
--Select--

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

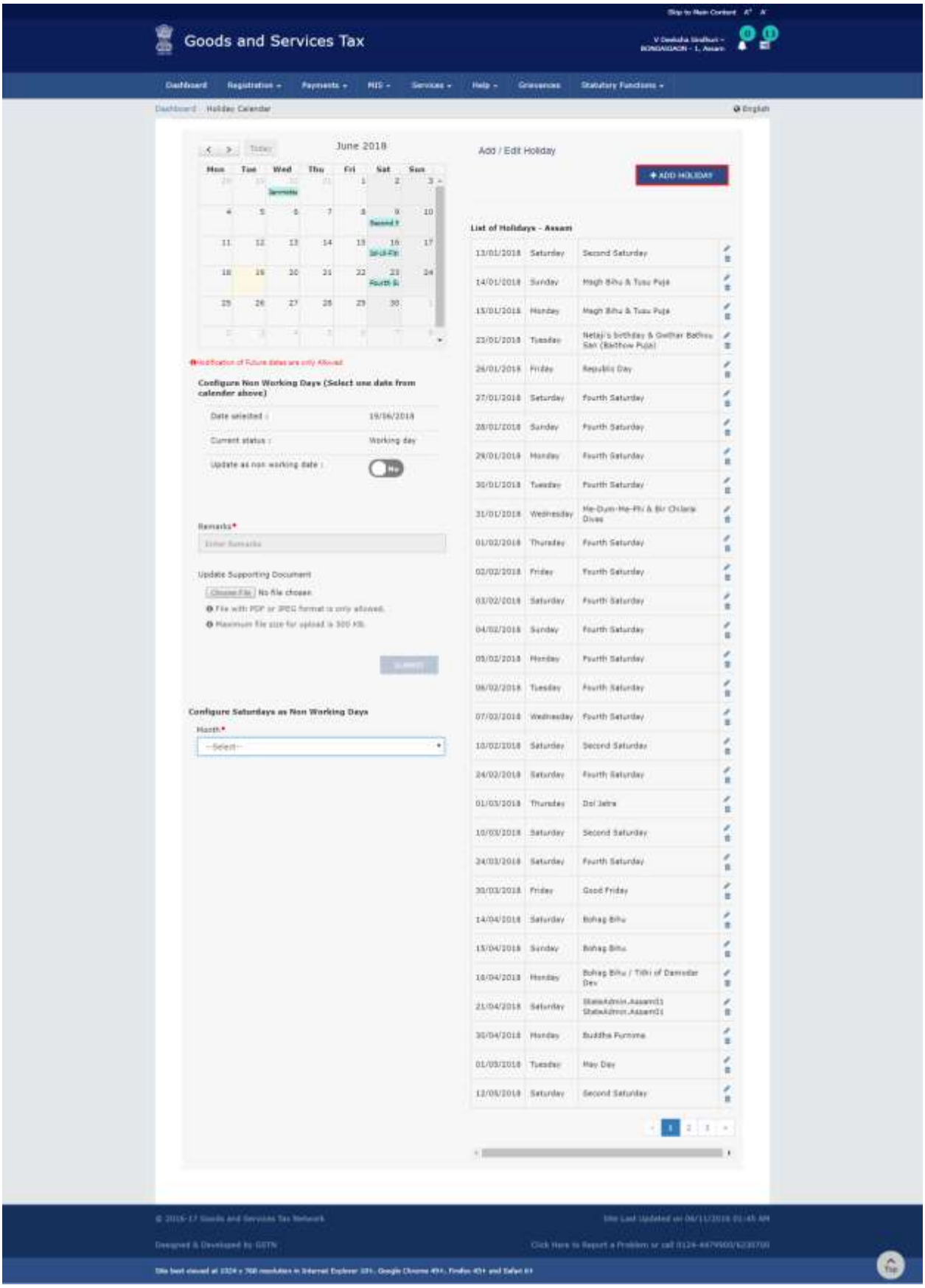
A. View Holiday Calendar

a. You can use the left and right arrow to scroll through months to view the holiday calendar.


Goods and Services Tax
Dashboard
Registration
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
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 (Bathow 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-Dam-Me-Phi & Bir Chilaria 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 Doi 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday
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*
Update Supporting Document
No file chosen
Configure Saturdays as Non Working Days
Month*
--Select--

B. Add Holiday

a. To add a new holiday, click the **ADD HOLIDAY** button.

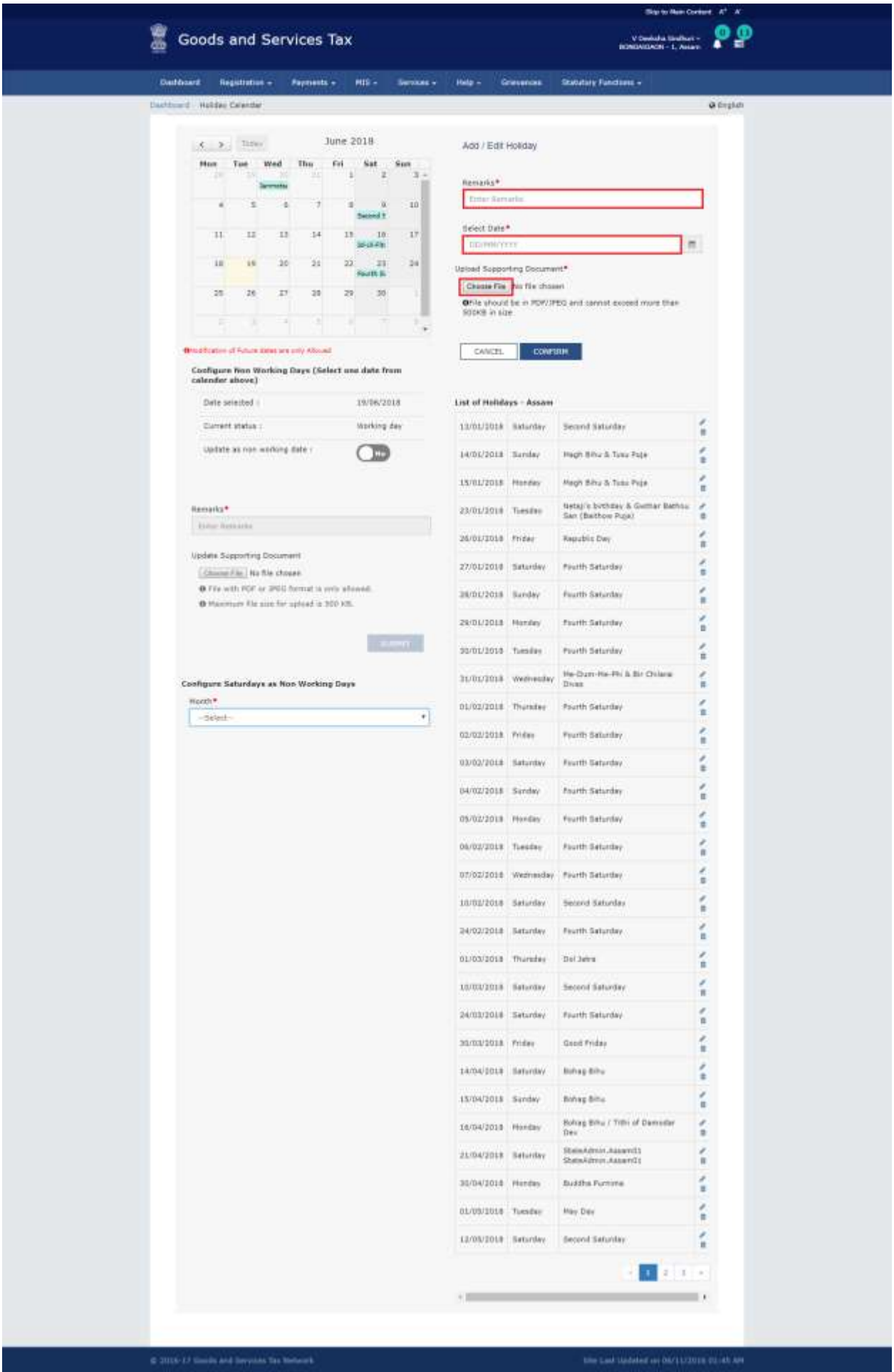

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
English
June 2018
Mon Tue Wed Thu Fri Sat Sun
Add / Edit Holiday
+ ADD HOLIDAY
List of Holidays - Assam
13/01/2018 Saturday Second Saturday
14/01/2018 Sunday Magh Bihu & Tusu Puja
15/01/2018 Monday Magh Bihu & Tusu Puja
23/01/2018 Tuesday Netaji's birthday & Gwthar Bathou San (Bathow 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 Chilaria 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 Doi 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday
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*
Update Supporting Document
No file chosen
Configure Saturdays as Non Working Days
Month*
--Select--

b. In the **Remarks** field, enter the remarks for the holiday.

c. Select the **Date** for the holiday using the calendar.

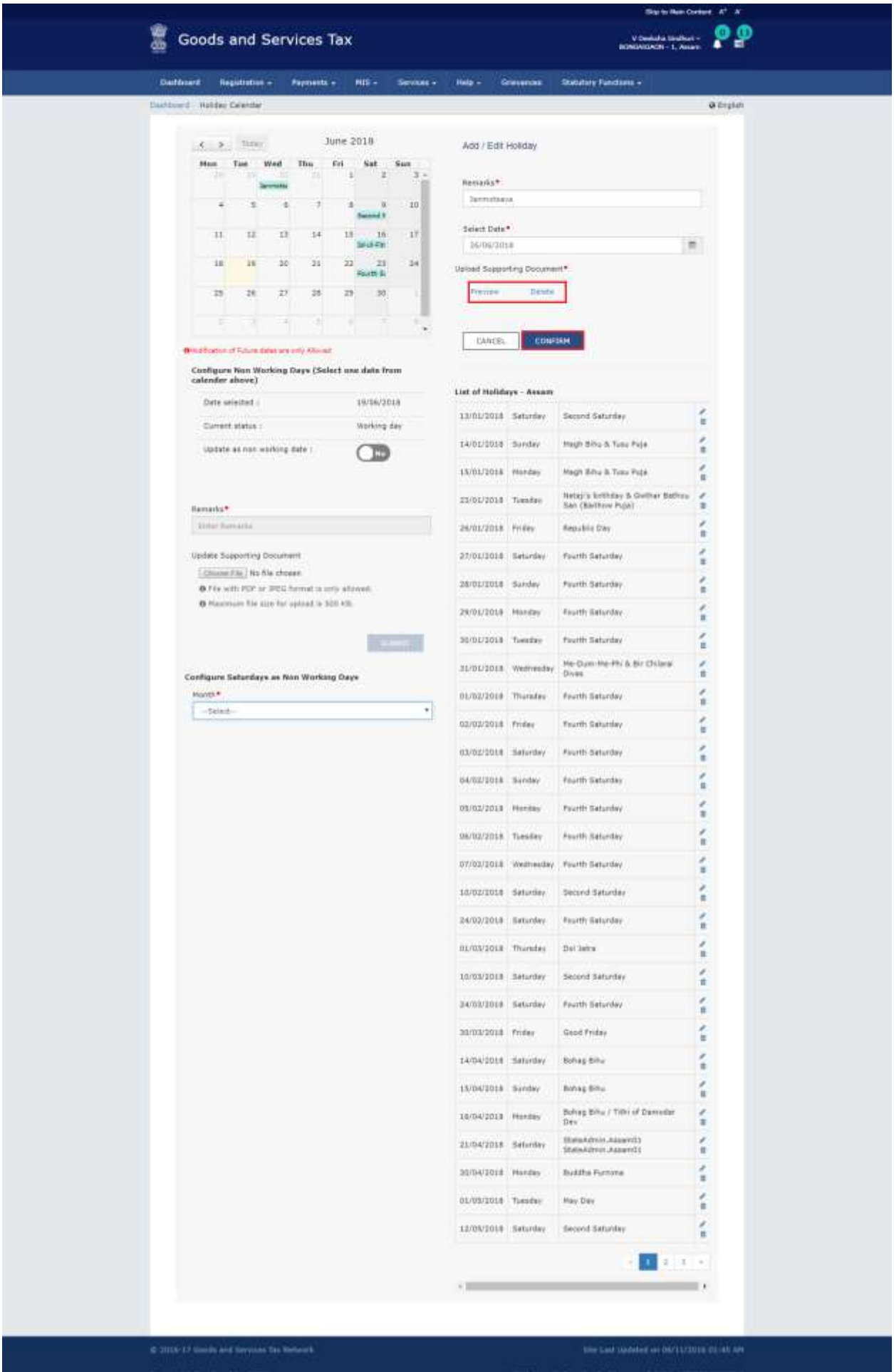
d. Click the **Choose File** button to support the supporting document.

Note: You can upload file in PDF/ JPEG format with file size of 500 KB.

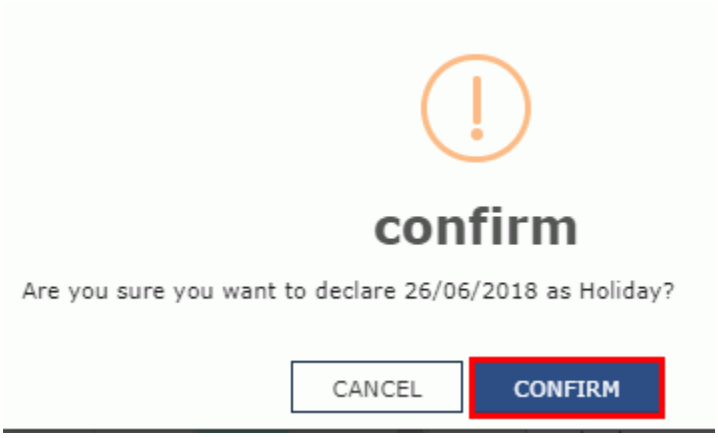

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
Add / Edit Holiday
Remarks*
Select Date*
Upload Supporting Document*
Choose File
No file chosen
File should be in PDF/JPEG and cannot exceed more than 500KB in size
CANCEL
CONFIRM
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*
Update Supporting Document
Choose File
No file chosen
File with PDF or JPEG format is only allowed.
Maximum file size for upload is 300 KB.
SUBMIT
Configure Saturdays as Non Working Days
Month*
--Select--
List of Holidays - Assam
11/01/2018 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 & Gutthar Bathou San (Bathow 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 Chilaraí 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.

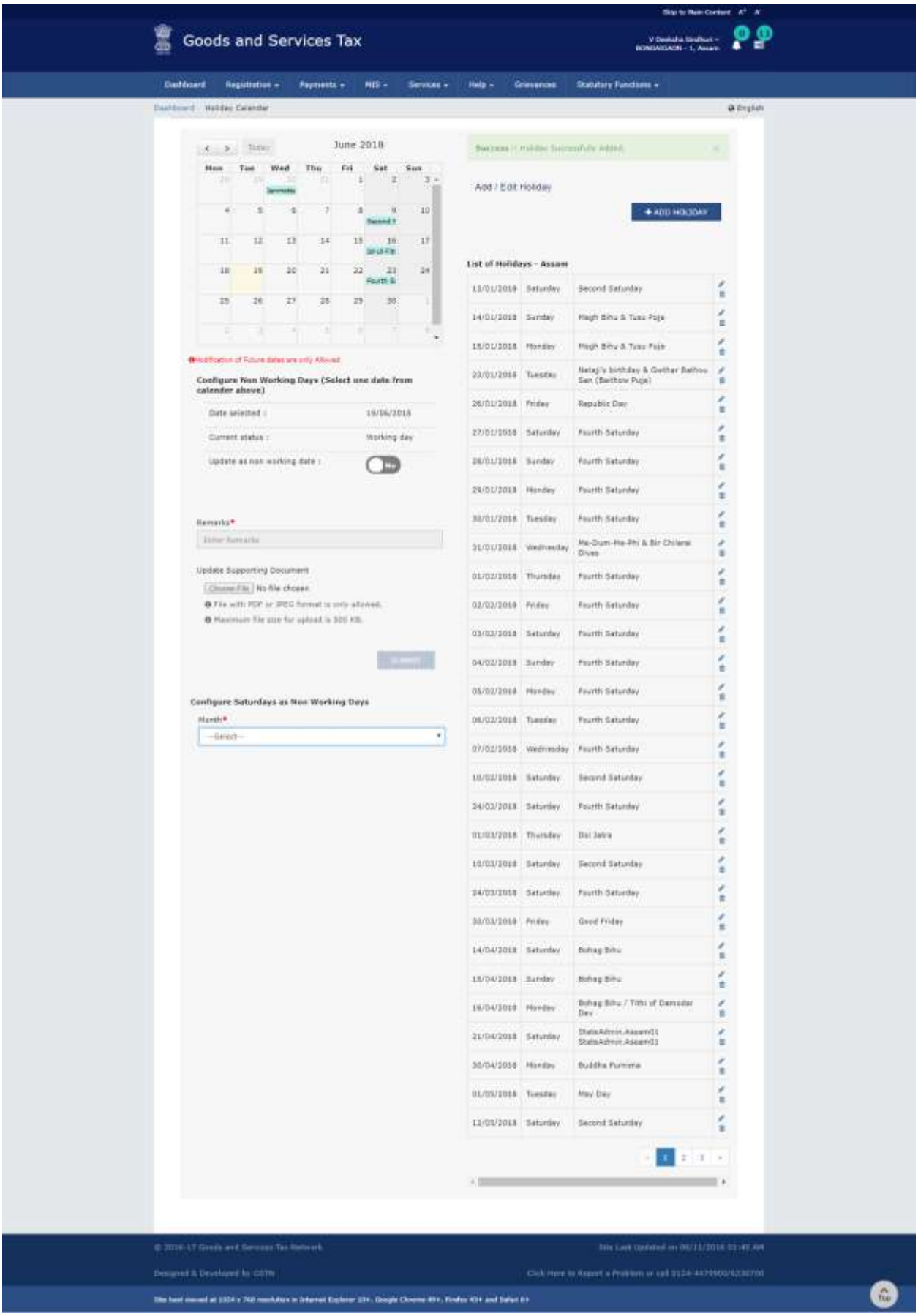
Note: You can click the Preview or Delete link to preview or delete the supporting document.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
Add / Edit Holiday
Remarks*
Select Date*
Upload Supporting Document*
Preview
Delete
CANCEL
CONFIRM
Configure Non Working Days (Select one date from calender above)
Date selected :
Current status :
Working day
Update as non working date :
Remarks*
Update Supporting Document
Configure Saturdays as Non Working Days
Month*
--Select--
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 & Gwlhar Bathou San (Bathow 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-Dam-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 Doi 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday

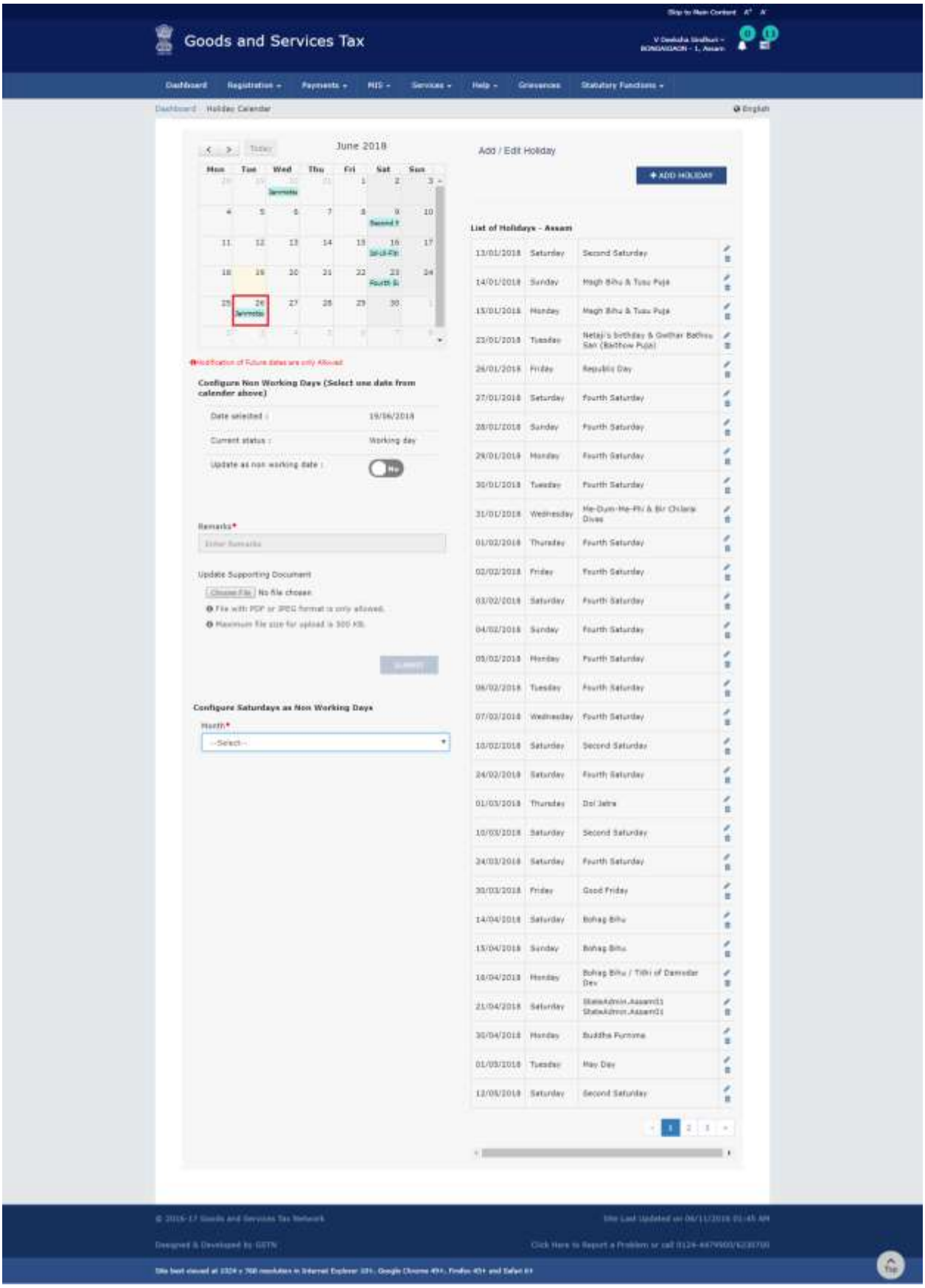
f. Click the **CONFIRM** button.



g. A success message is displayed that holiday is added successfully.

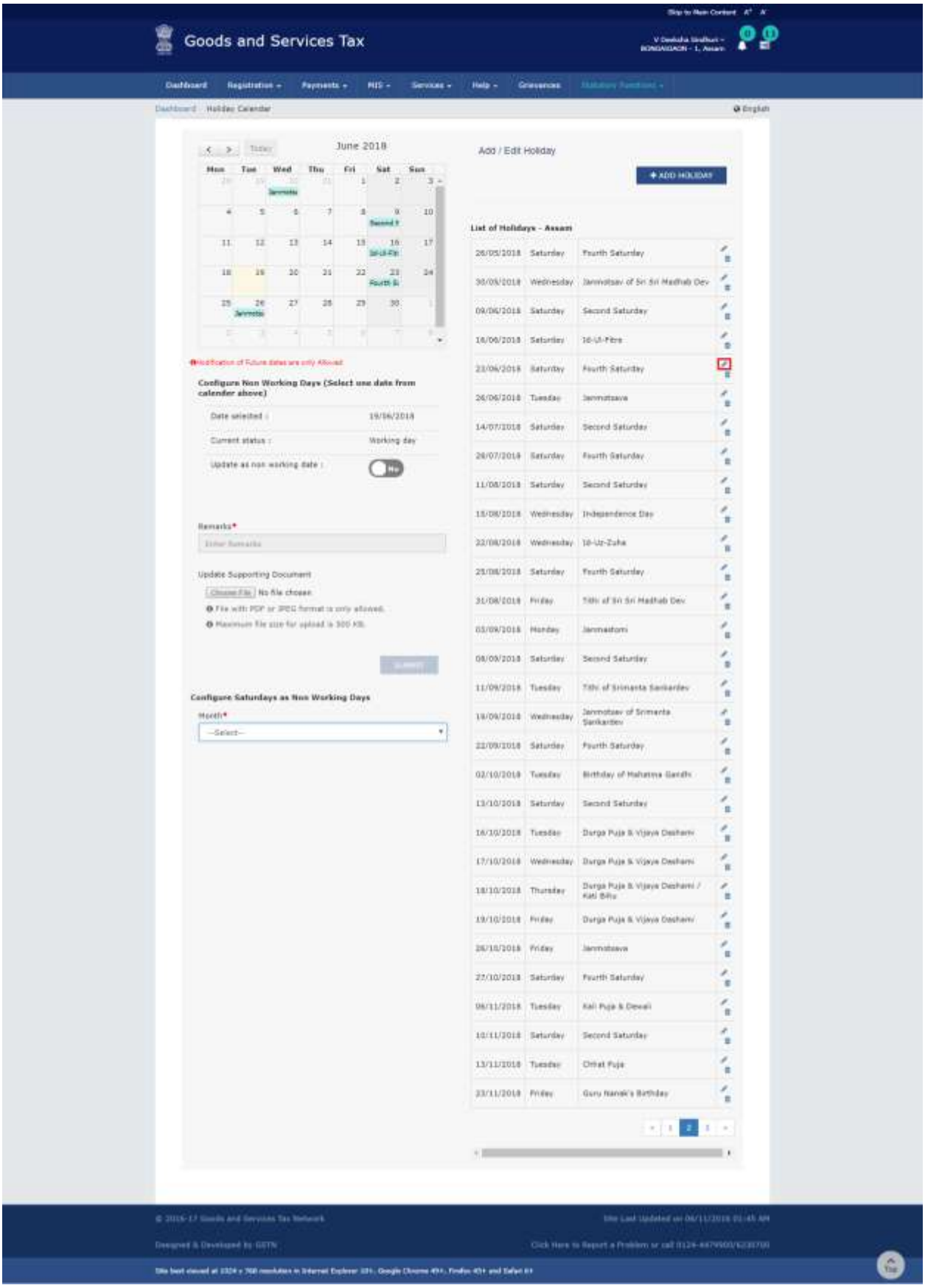

Goods and Services Tax
Dashboard
Registration
Payments
RTS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
English
June 2018
Mon Tue Wed Thu Fri Sat Sun
Configure Non Working Days (Select one date from calender above)
Date selected :
Current status :
Working day
Update as non working date :
No
Remarks*
Update Supporting Document
No file chosen
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 & Gurhar Bathou Sen (Bathow 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 Chilana 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 Doi Jabra
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

h. Notice that the holiday is added successfully in the holiday calendar.

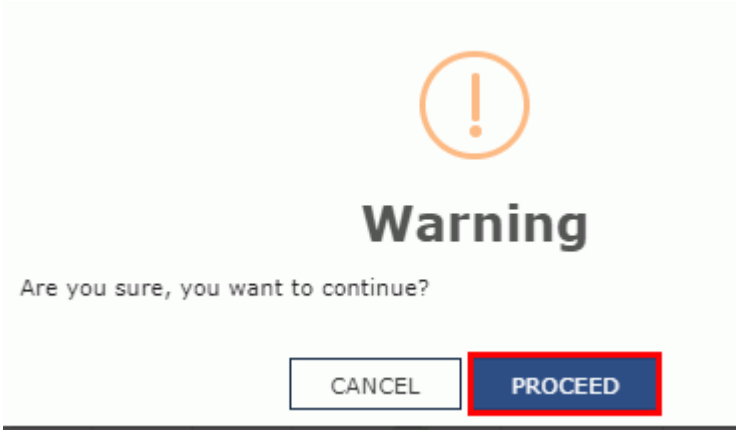

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
Add / Edit Holiday
+ ADD HOLIDAY
List of Holidays - Assam
13/01/2018 Saturday Second Saturday
14/01/2018 Sunday Magh Bihu & Tusu Puja
15/01/2018 Monday Magh Bihu & Tusu Puja
23/01/2018 Tuesday Netaji's birthday & Gwthar Bathou San (Bathow 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 Chilaria 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 Doi 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday
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*
Update Supporting Document
No file chosen
Configure Saturdays as Non Working Days
Month*
--Select--

C. Edit Holiday

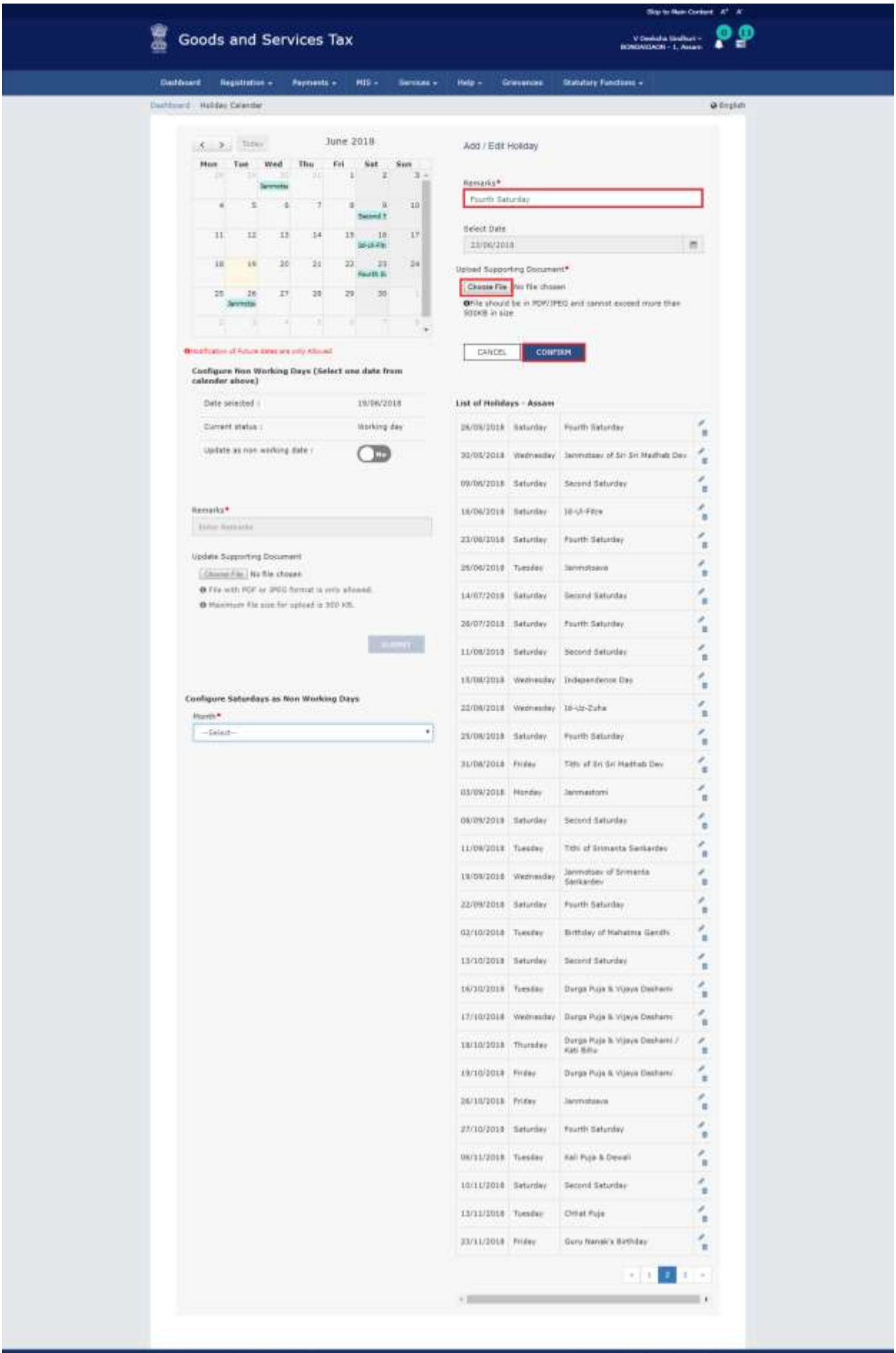
a. To edit an existing holiday, click the **Edit** button.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
Add / Edit Holiday
+ ADD HOLIDAY
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*
Update Supporting Document
No file chosen
Configure Saturdays as Non Working Days
Month*
--Select--
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 Dasharni
17/10/2018 Wednesday Durga Puja & Vijaya Dasharni
18/10/2018 Thursday Durga Puja & Vijaya Dasharni / Kati Bihu
19/10/2018 Friday Durga Puja & Vijaya Dasharni
26/10/2018 Friday Janmotsava
27/10/2018 Saturday Fourth Saturday
06/11/2018 Tuesday Kali Puja & Diwali
10/11/2018 Saturday Second Saturday
13/11/2018 Tuesday Chhat Puja
23/11/2018 Friday Guru Nanak's Birthday

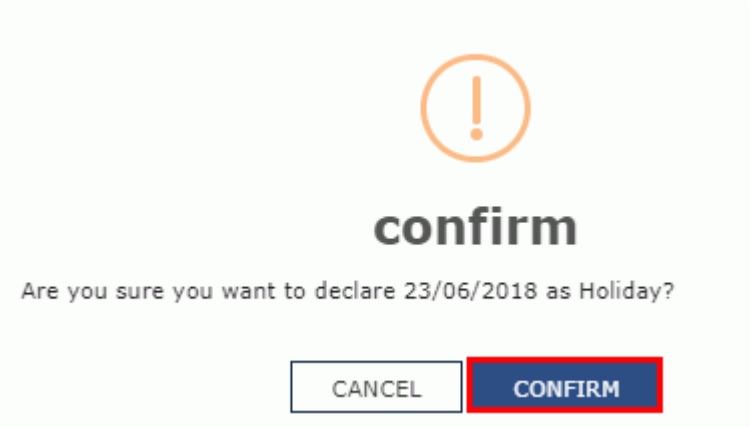
b. Click the **PROCEED** button.



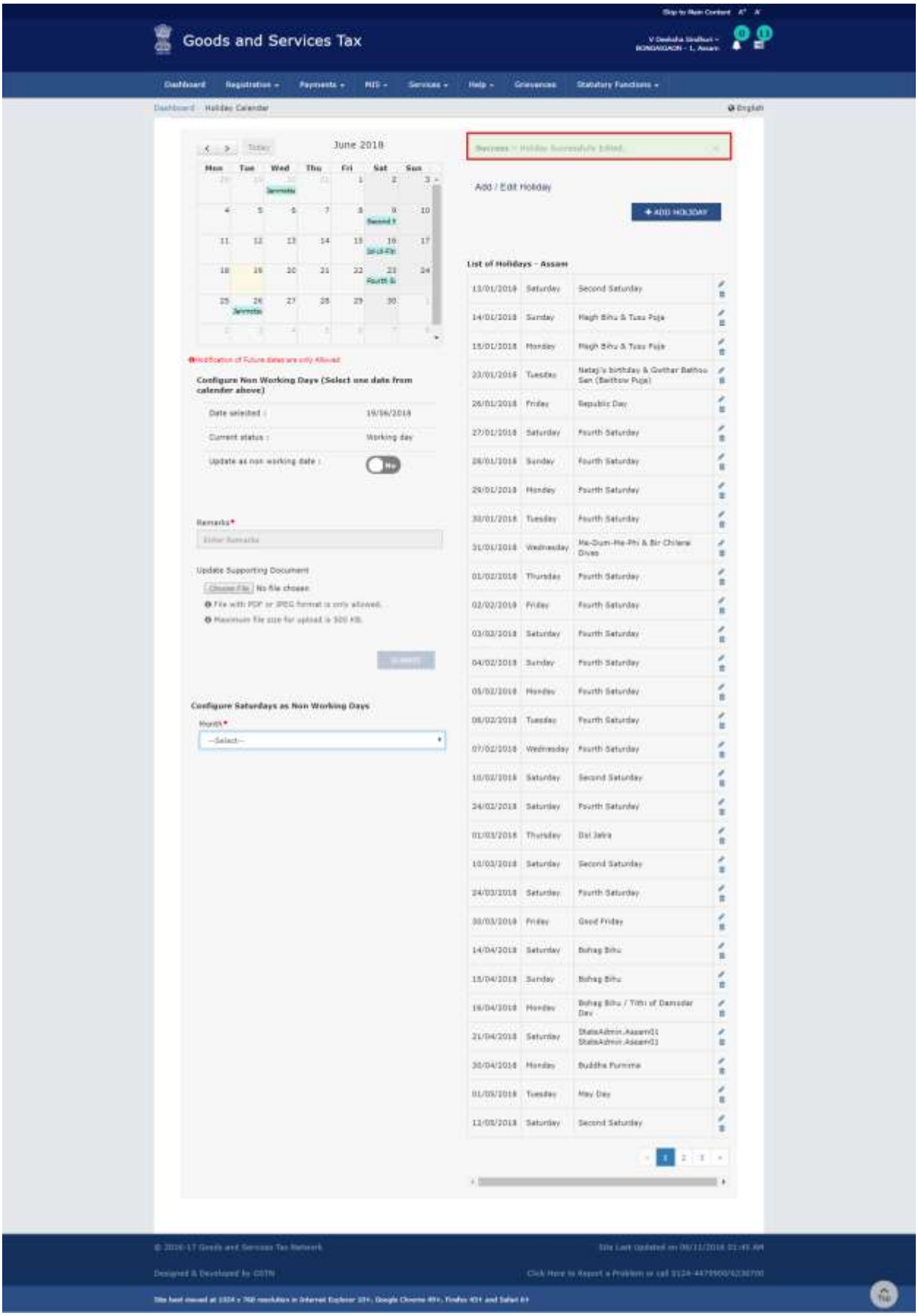
c. In the **Remarks** field, enter the remarks for the holiday.
d. Click the **Choose File** button to support the supporting document.
Note: You can upload file in PDF/ JPEG format with file size of 500 KB.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
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
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*
Update Supporting Document
Choose File
No file chosen
File with PDF or JPEG format is only allowed.
Maximum file size for upload is 300 KB.
SUBMIT
Configure Saturdays as Non Working Days
Month*
--Select--
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

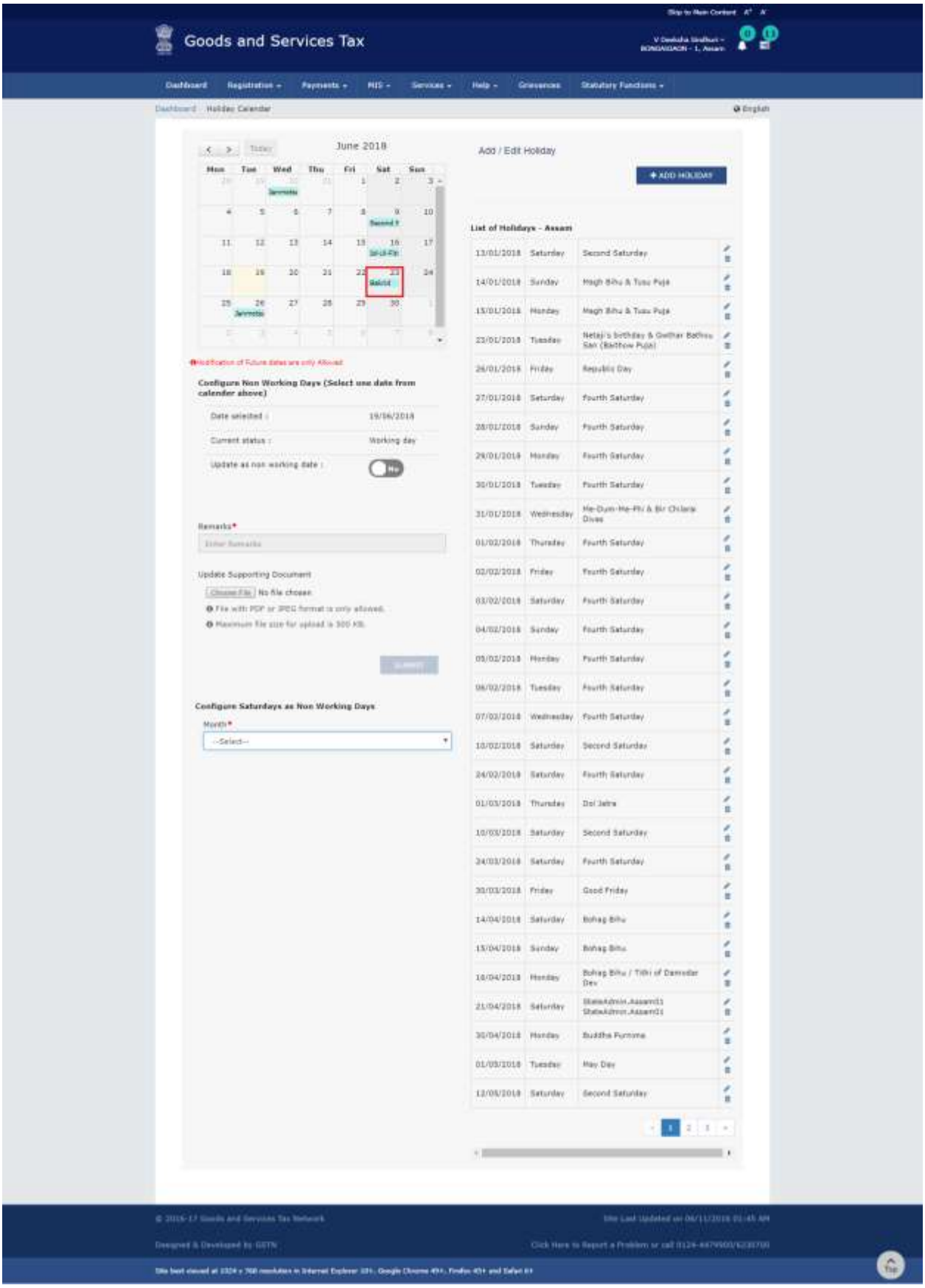
e. Click the **CONFIRM** button.



f. A success message is displayed that holiday is edited successfully.

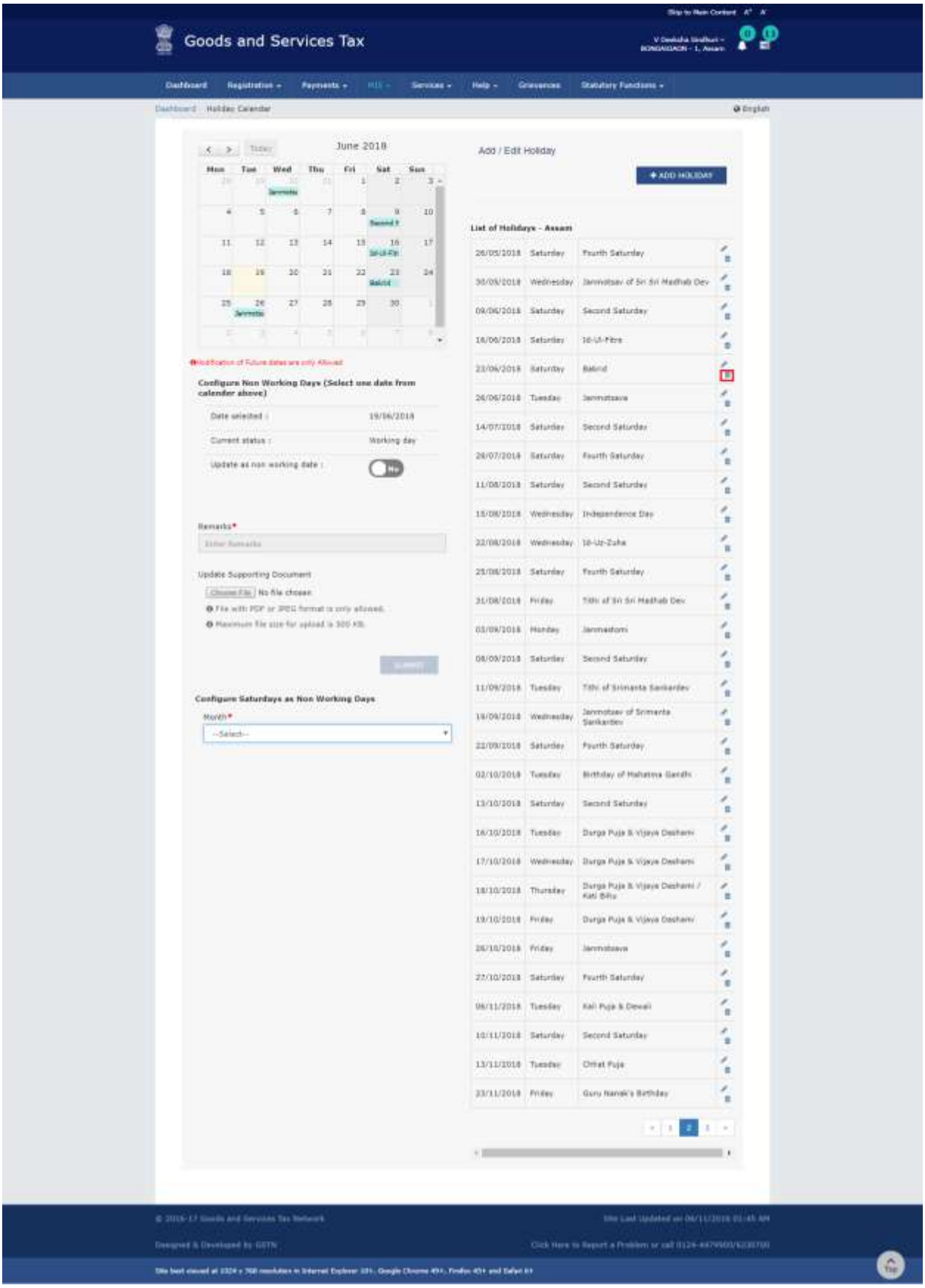

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
English
June 2018
Mon Tue Wed Thu Fri Sat Sun
Modification of Future dates are only Allowed
Configure Non Working Days (Select one date from calender above)
Date selected :
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.
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 & Gurthar Bathou Sen (Bathow 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 Chilana 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 Doi Jabra
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

g. Notice that the holiday is edited successfully in the holiday calendar.

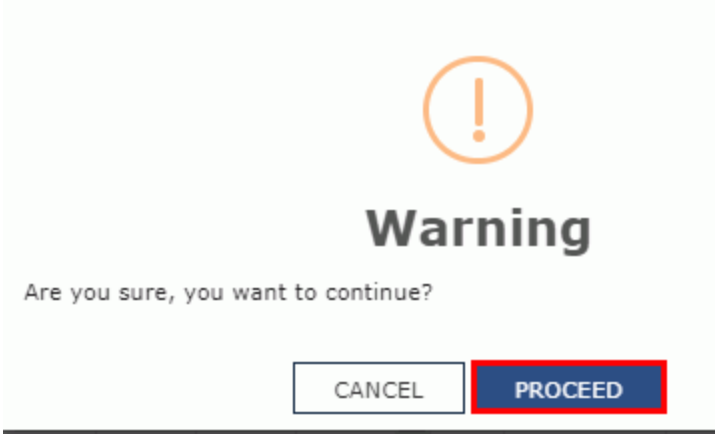

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
Add / Edit Holiday
+ ADD HOLIDAY
List of Holidays - Assam
13/01/2018 Saturday Second Saturday
14/01/2018 Sunday Magh Bihu & Tusu Puja
15/01/2018 Monday Magh Bihu & Tusu Puja
23/01/2018 Tuesday Netaji's birthday & Gwthar Bathou San (Bathow 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-Dam-Me-Phi & Bir Chilaria 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 Doi 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday
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*
Update Supporting Document
No file chosen
Configure Saturdays as Non Working Days
Month*
--Select--

D. Delete Holiday

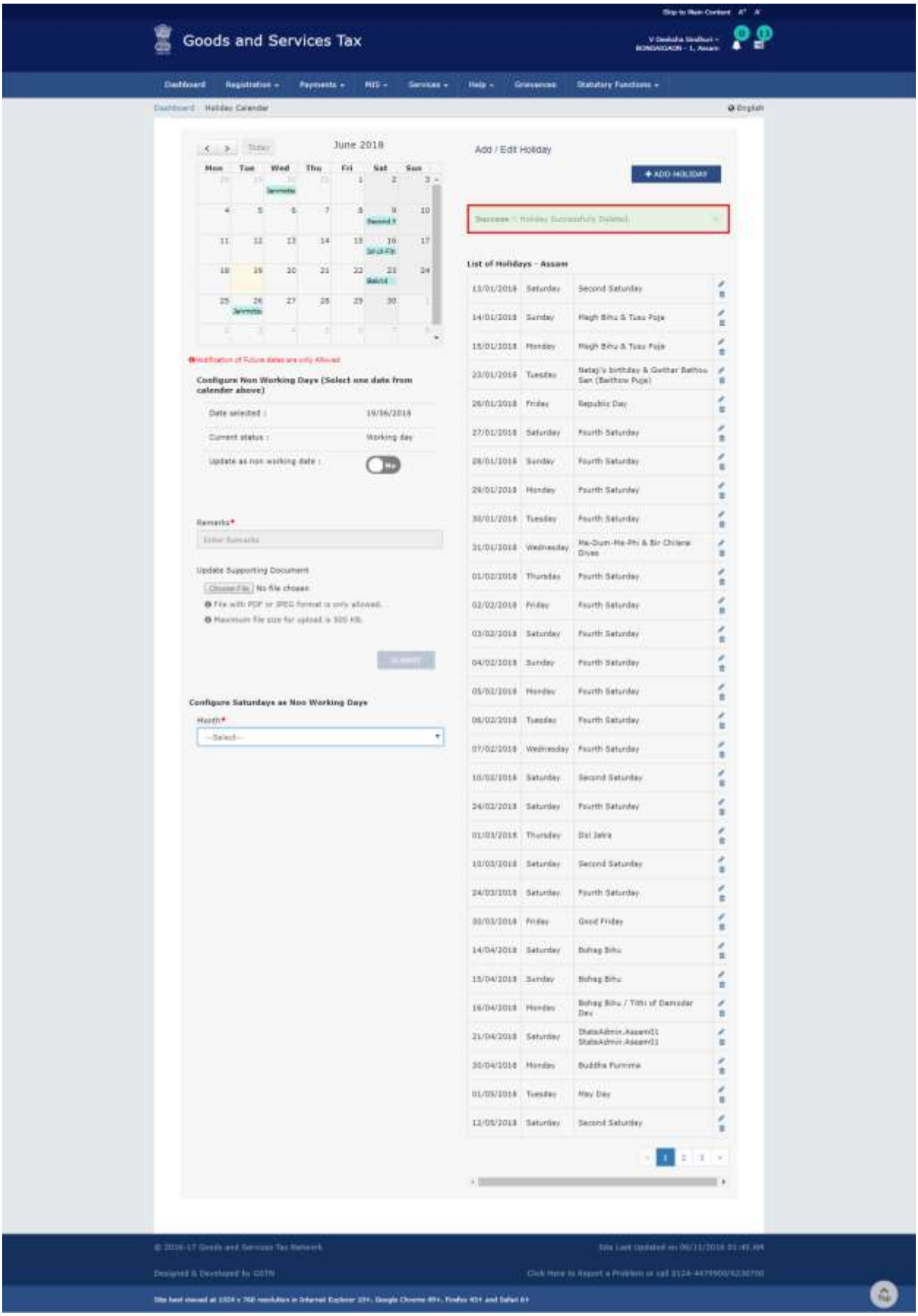
a. To delete an existing holiday, click the **Delete** button.


Goods and Services Tax
Dashboard
Registration
Payments
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
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 Dasharni
17/10/2018 Wednesday Durga Puja & Vijaya Dasharni
18/10/2018 Thursday Durga Puja & Vijaya Dasharni / Kati Bihu
19/10/2018 Friday Durga Puja & Vijaya Dasharni
26/10/2018 Friday Janmotsava
27/10/2018 Saturday Fourth Saturday
06/11/2018 Tuesday Kali Puja & Diwali
10/11/2018 Saturday Second Saturday
13/11/2018 Tuesday Chhat Puja
23/11/2018 Friday Guru Nanak's Birthday
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*
Update Supporting Document
No file chosen
Configure Saturdays as Non Working Days
Month*
--Select--

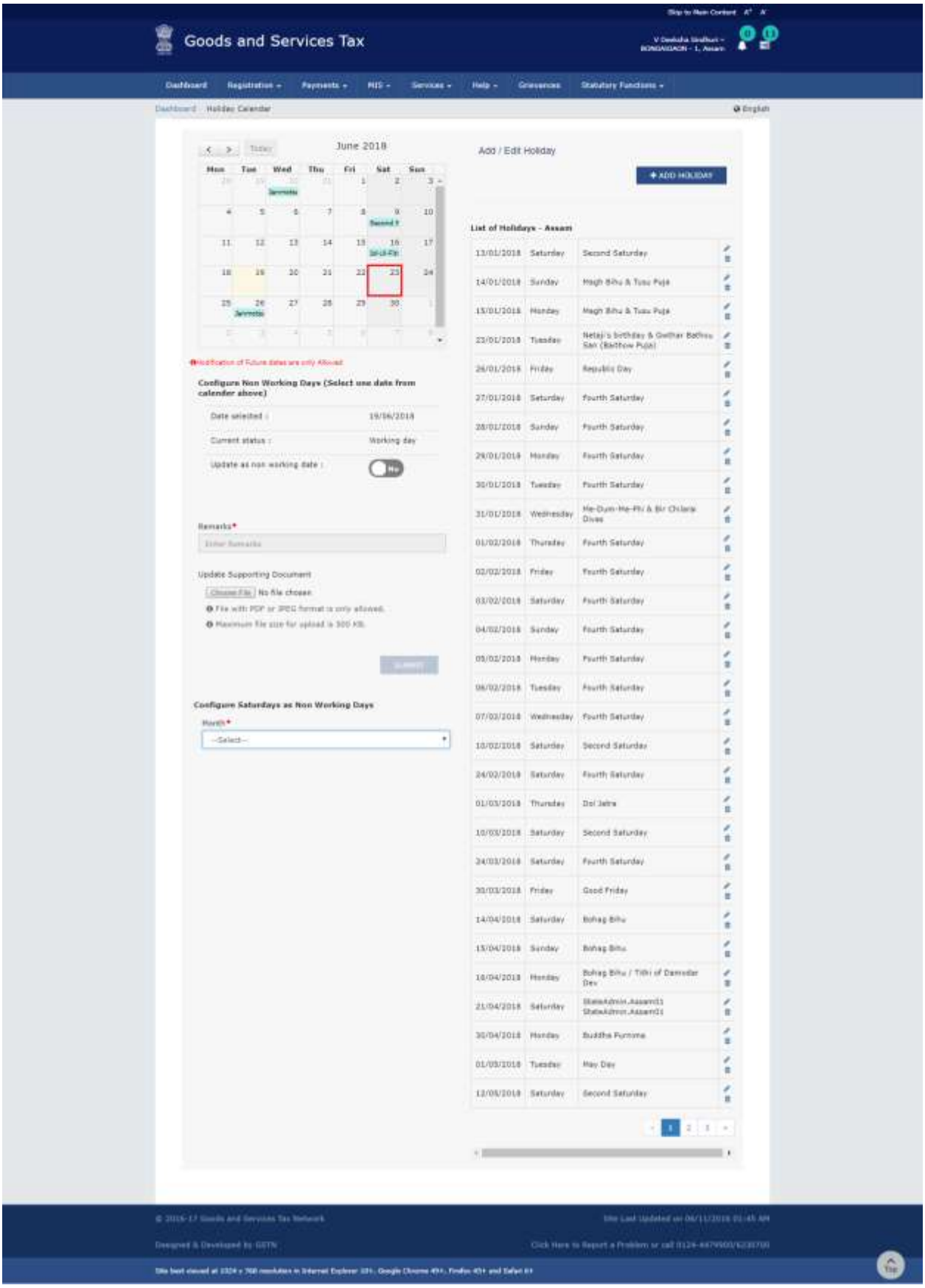
b. Click the **PROCEED** button.



c. A success message is displayed that holiday is deleted successfully.


Goods and Services Tax
Dashboard
Registration
Payments
RTS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
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 & Gurhar Bathou Sen (Bathow 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 Chilana 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday
Configure Non Working Days (Select one date from calender above)
Date selected : 19/06/2018
Current status : Working day
Update as non working date :
Remarks*
Update Supporting Document
Choose File No file chosen
Configure Saturdays as Non Working Days
Month*
--Select--

d. Notice that the holiday is deleted successfully in the holiday calendar.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
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*
Update Supporting Document
Choose File
No file chosen
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 (Bathow 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 Chilaria 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 Doi 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday

E. Configure Non-Working Days

a. To configure any date as non-working day, select one date from the calendar.

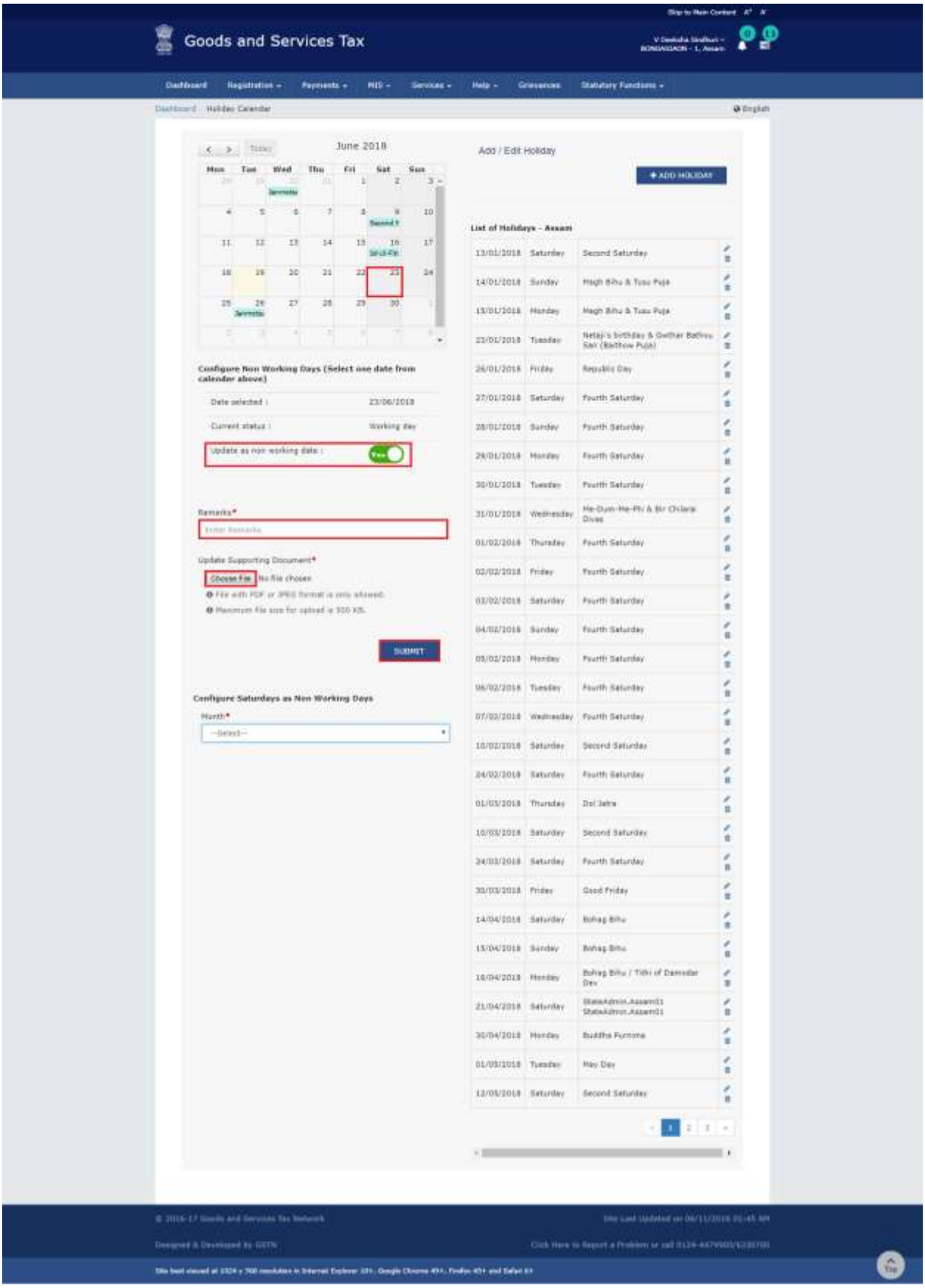
b. Select **Yes** for Update as non-working date.

c. In the **Remarks** field, enter the remarks for the holiday.

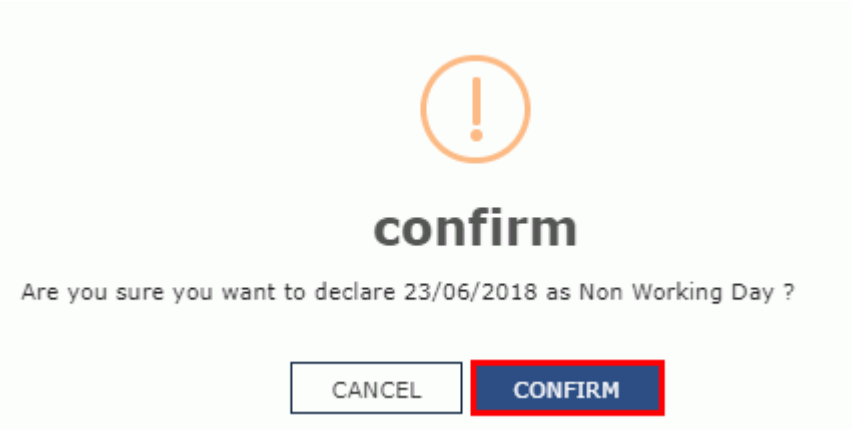
d. Click the **Choose File** button to support the supporting document.

Note: You can upload file in PDF/ JPEG format with file size of 500 KB.

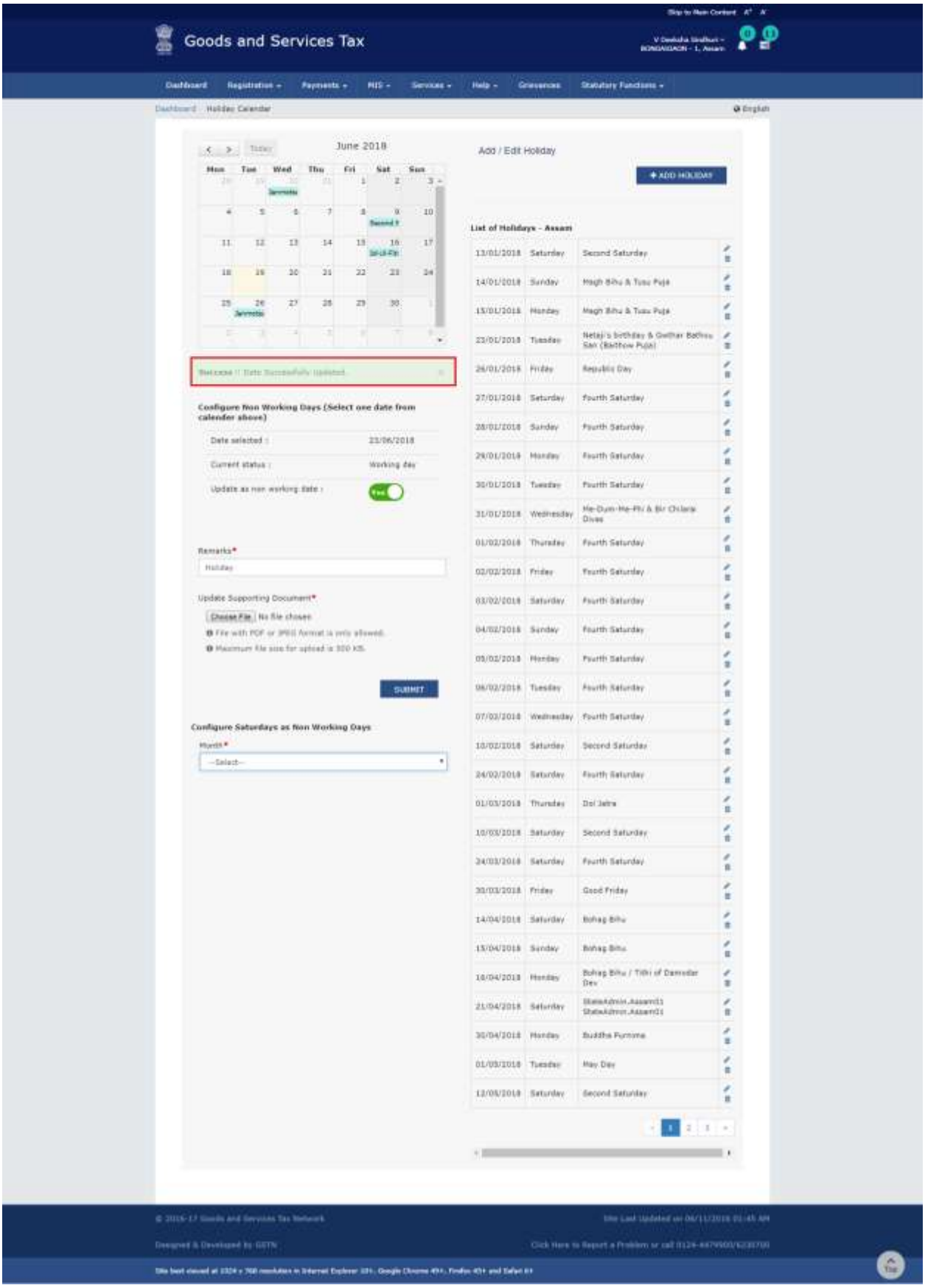
e. Click the **SUBMIT** button.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
Configure Non Working Days (Select one date from calender above)
Date selected :
23/06/2018
Current status :
Working day
Update as non working date :
Yes
Remarks*
Update Supporting Document*
Choose File
No file chosen
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 (Bathow 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 Chilaria 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 Doi 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday

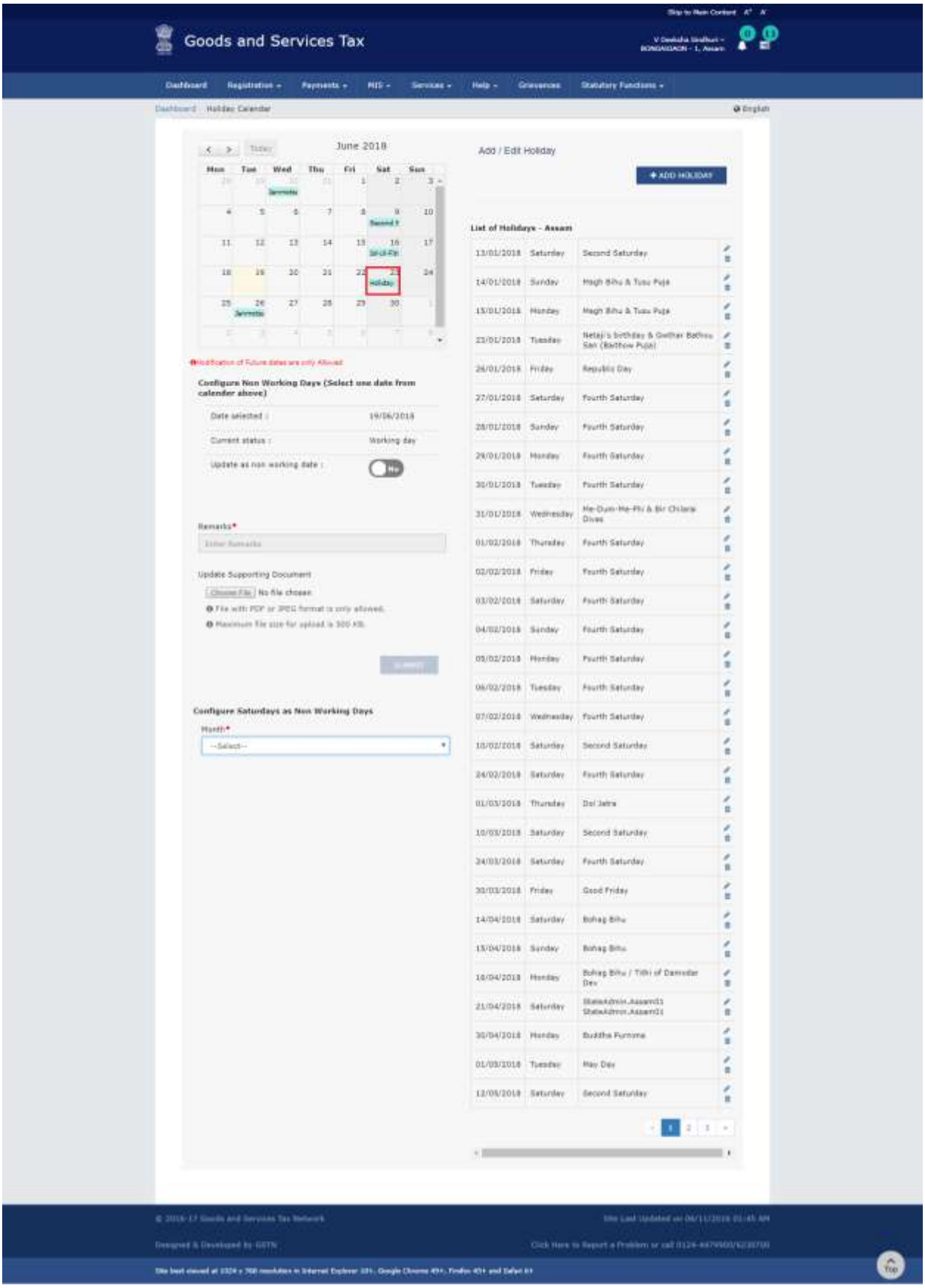
f. Click the **CONFIRM** button.



g. A success message is displayed that date has been added successfully.

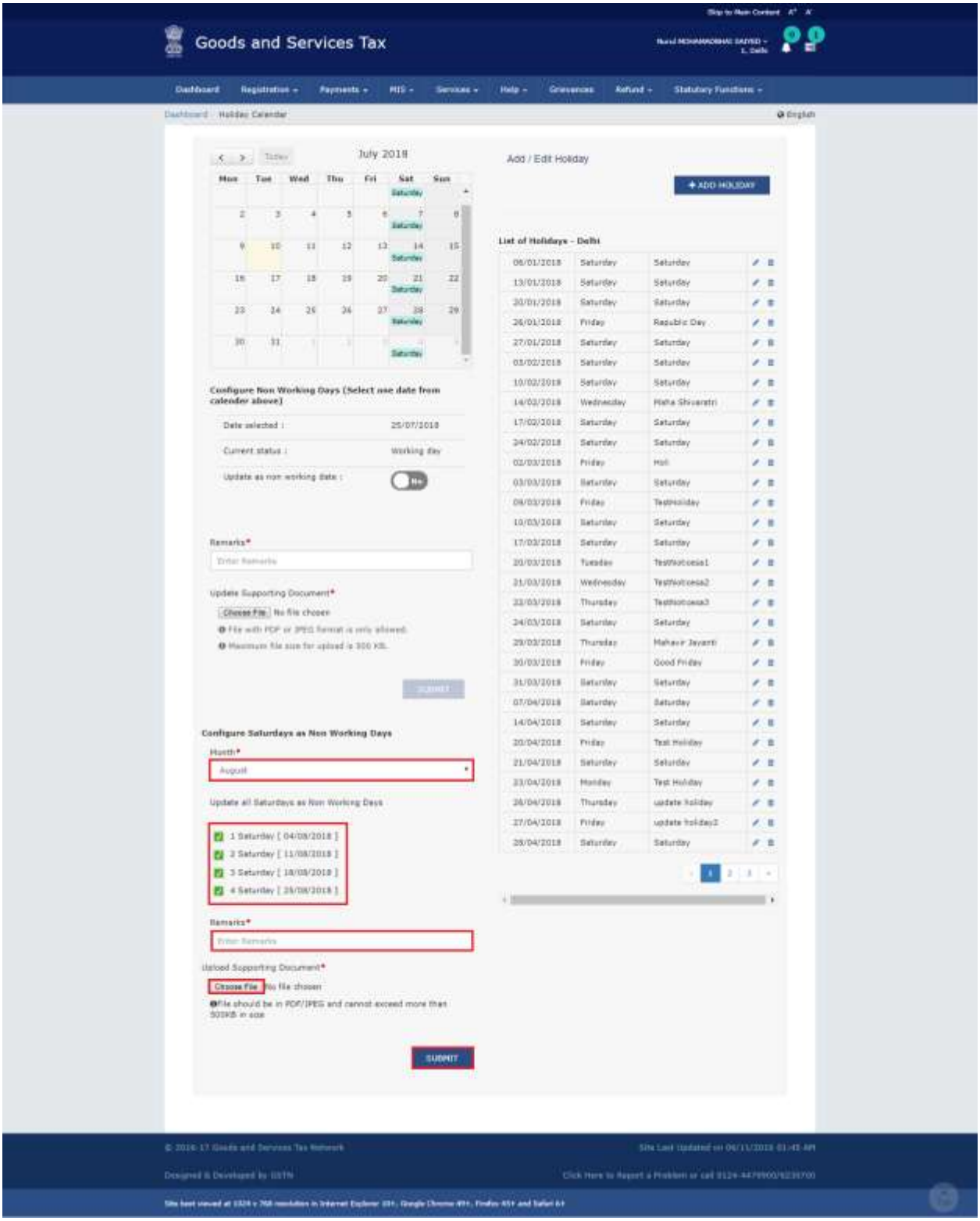

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
Add / Edit Holiday
+ ADD HOLIDAY
List of Holidays - Assam
13/01/2018 Saturday Second Saturday
14/01/2018 Sunday Magh Bihu & Tusu Puja
15/01/2018 Monday Magh Bihu & Tusu Puja
23/01/2018 Tuesday Netaji's birthday & Gwthar Bathou San (Bathow 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 Chilaria 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 Doi 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday
Configure Non Working Days (Select one date from calender above)
Date selected : 23/06/2018
Current status : Working day
Update as non working date :
Yes
Remarks*
Holiday
Update Supporting Document*
Choose File No file chosen
SUBMIT
Configure Saturdays as Non Working Days
Month*
--Select--

i. Notice that the non-working day is added successfully in the holiday calendar.

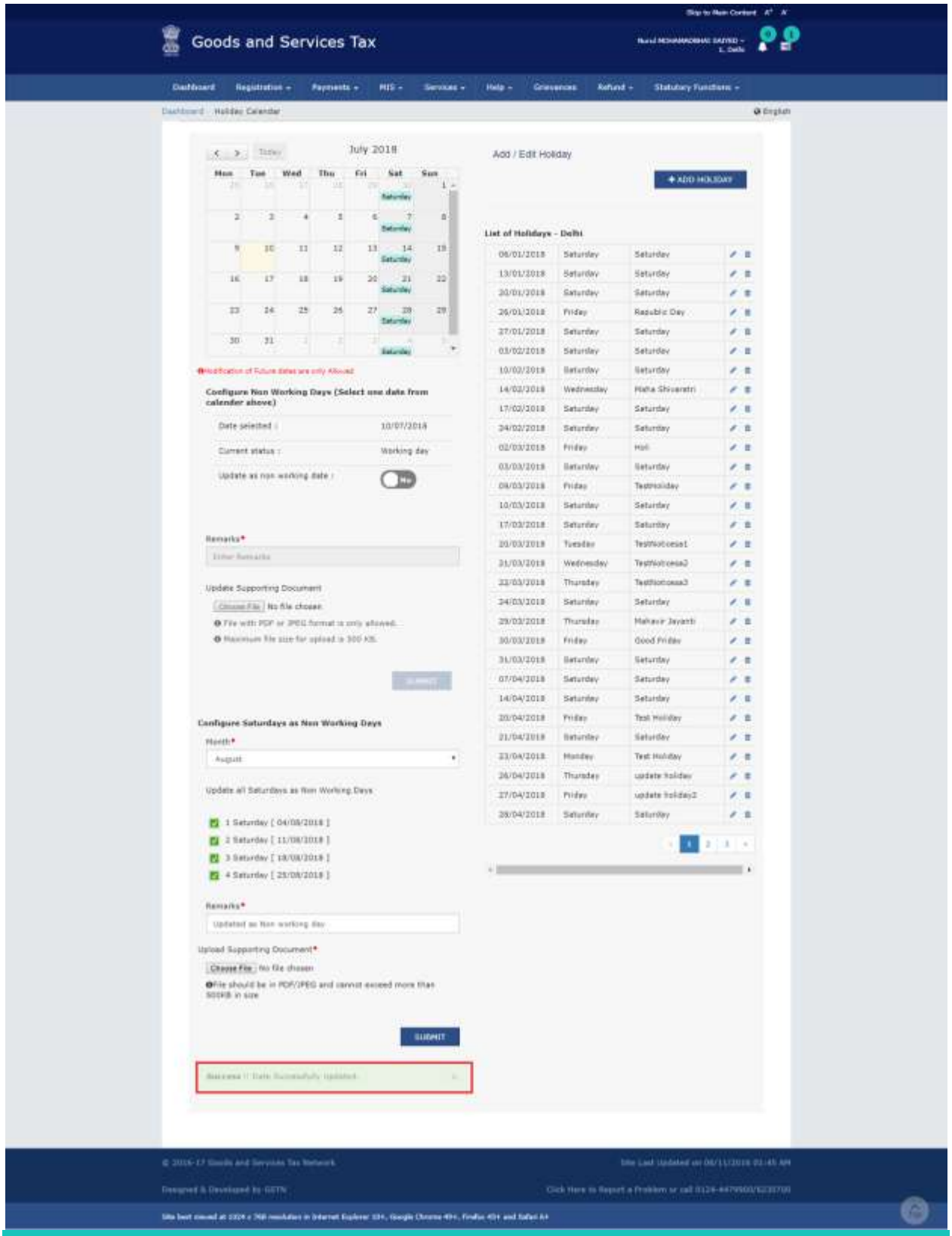

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Holiday Calendar
June 2018
Mon Tue Wed Thu Fri Sat Sun
Holiday
Configure Non Working Days (Select one date from calender above)
Date selected :
Current status :
Working day
Update as non working date :
No
Remarks*
Update Supporting Document
No file chosen
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 (Bathow 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-Dam-Me-Phi & Bir Chilaria 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 Doi 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
30/04/2018 Monday Buddha Purnima
01/05/2018 Tuesday May Day
12/05/2018 Saturday Second Saturday

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.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund
Statutory Functions
Dashboard / Holiday Calendar
July 2018
Mon Tue Wed Thu Fri Sat Sun
Add / Edit Holiday
+ ADD HOLIDAY
List of Holidays - Delhi
Configure Non Working Days (Select one date from calender above)
Date selected :
10/07/2018
Current status :
Working day
Update as non working date :
No
Remarks*
Update Supporting Document
Choose File
No file chosen
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
SUBMIT

Directory of Officials

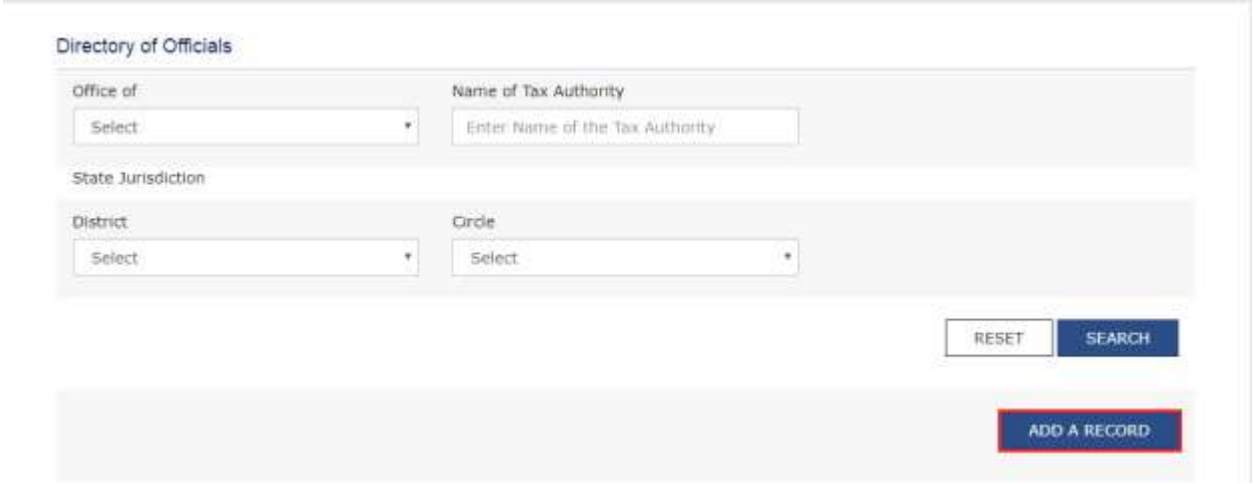
Add a New Record in Directory of Officials

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.

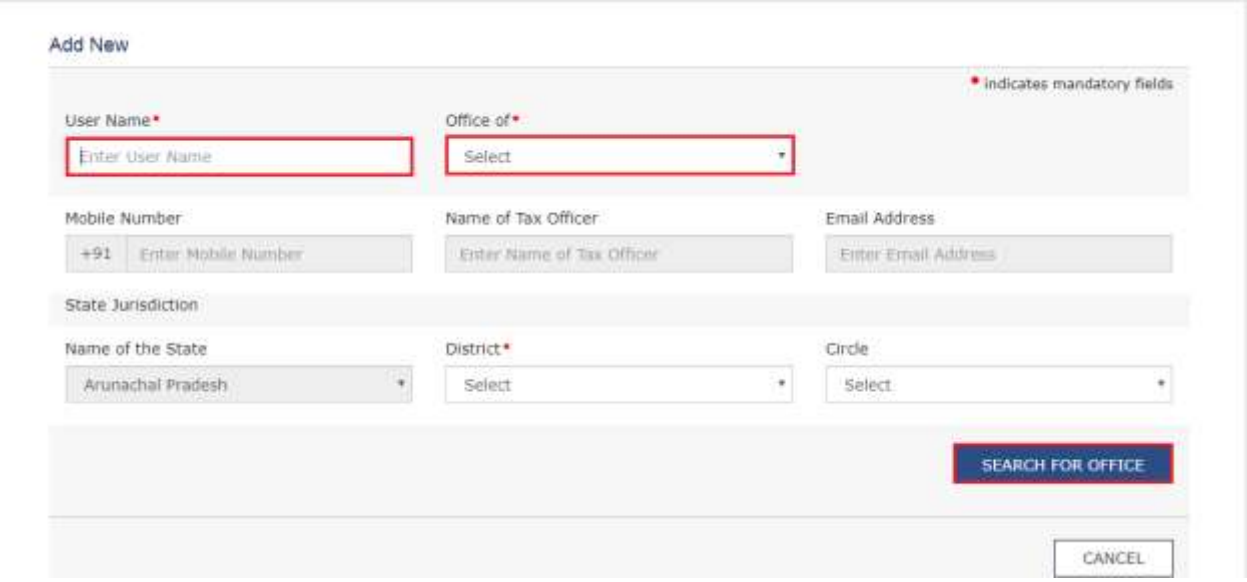
4. The **Directory of Officials** page is displayed. Click the **ADD A RECORD** button.



The **Add New** page is displayed.

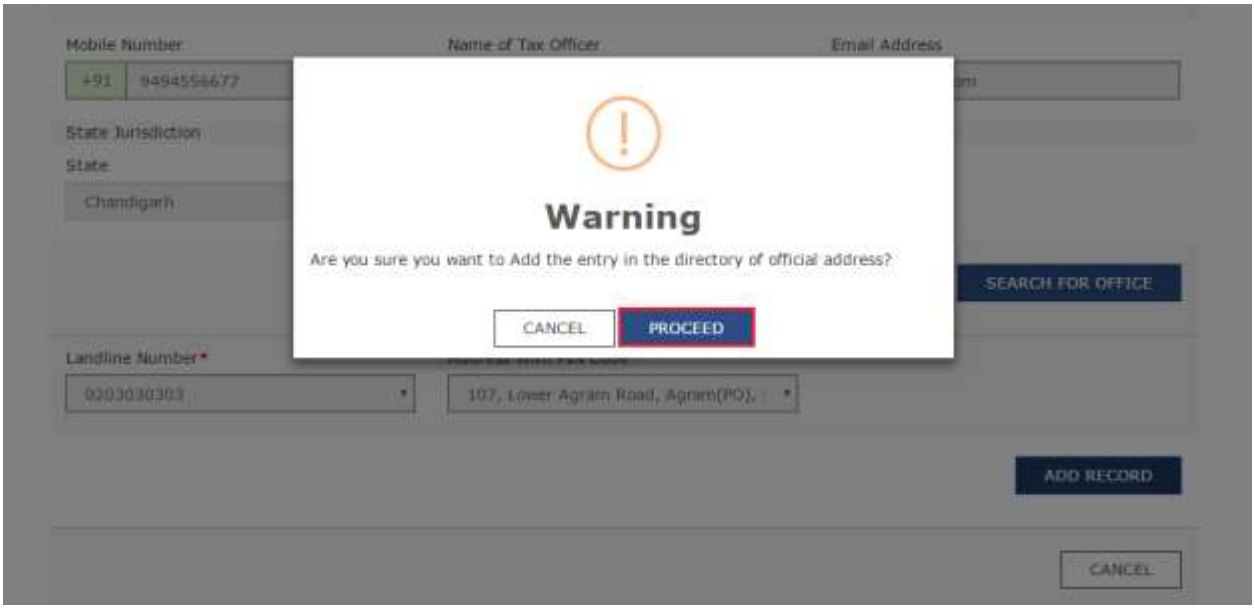
5. In the **User Name** field, enter the user name to be added to the directory of officials.
6. From the **Office of** drop-down list, select the office for which the record has to be added.
7. From the **District** drop-down list, select the district.

8. Click the **SEARCH FOR OFFICE** button.



9. Office records are displayed. Click the **ADD RECORD** button.

10. A confirmation message is displayed. Click the **PROCEED** button.



A confirmation message is displayed that a new record has been added successfully.

Search or Edit a Record

How can I search or edit a record in Directory of Officials?

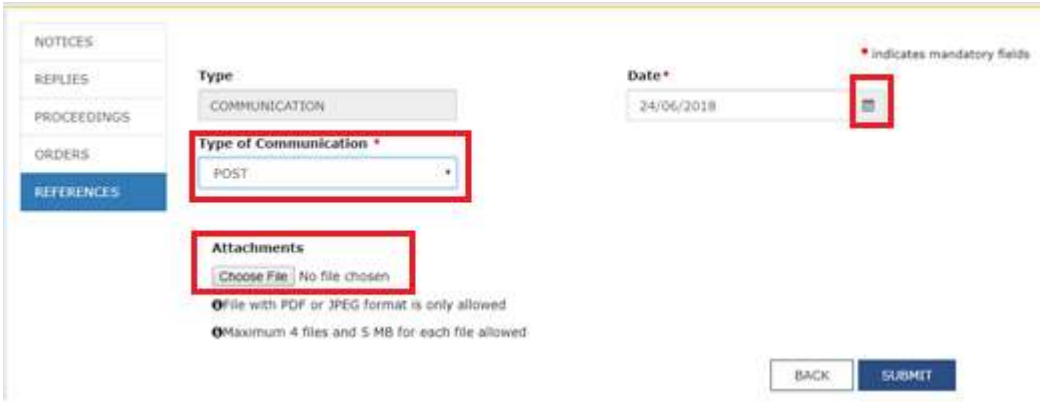
To search or edit a record in Directory of Officials, perform following steps:

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 **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 search results are displayed. You can click the **EDIT** button to edit the record or **DELETE** button to delete the record.



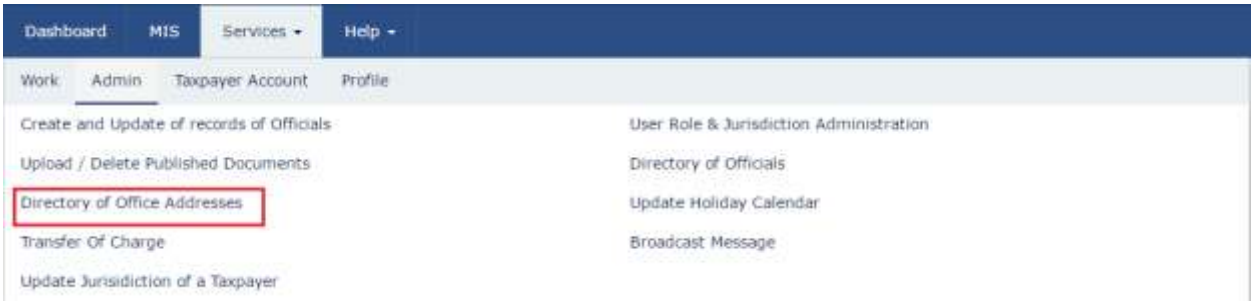
Directory of Office Addresses

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.



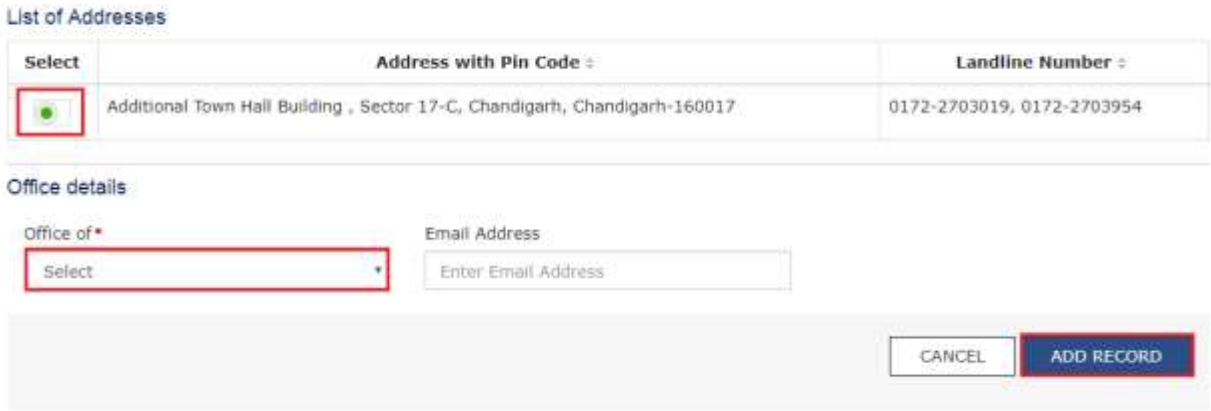
4. The **Directory of Office Addresses** page is displayed. Click the **ADD A RECORD** button.

According to State, Jurisdiction levels will appear on the screen.

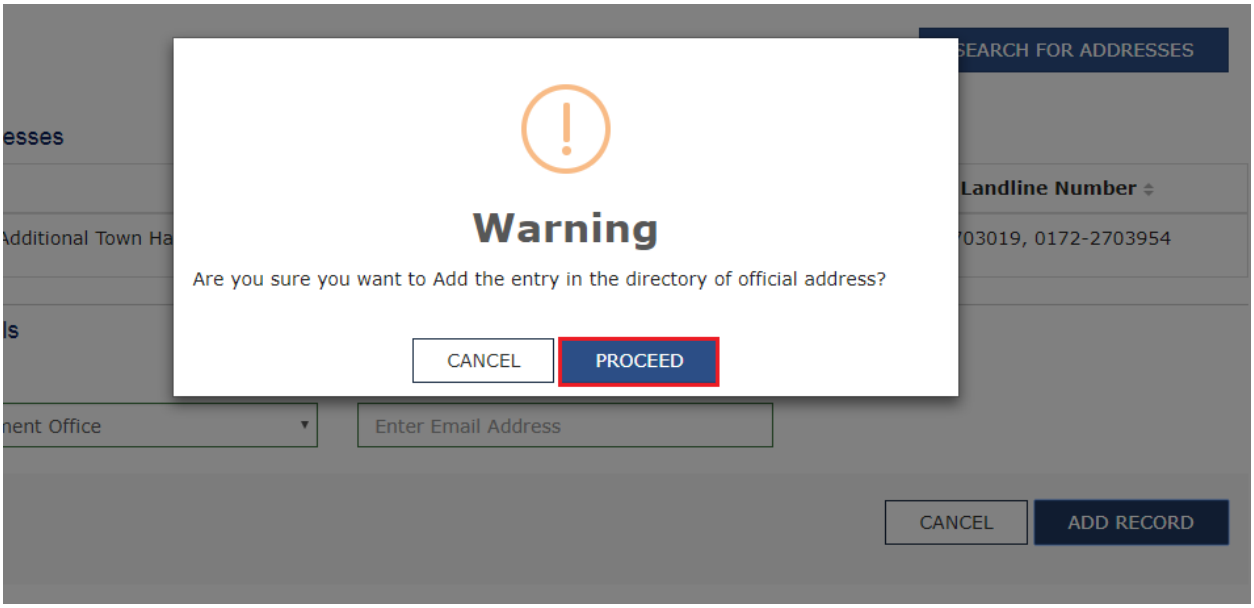
The **Add New page** is displayed.

5. From the **Head quarter** drop-down list, select the headquarter.
6. Click the **SEARCH FOR ADDRESSES** button.

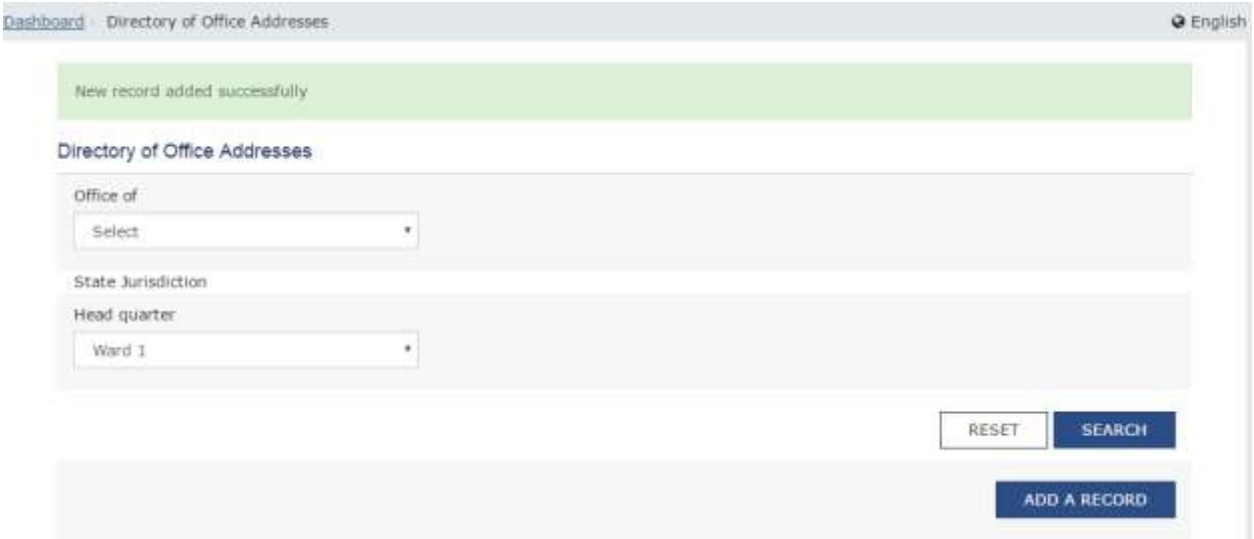
7. Select the **Address** from the available List of Addresses.
8. From the **Office of** drop-down list, select the office for which the record has to be added.
9. In the **Email Address** field, enter the email address.
10. Click the **ADD RECORD** button.



11. A confirmation message is displayed. Click the **PROCEED** button.



A confirmation message is displayed that a new record has been added successfully.



Search or Edit an Office Address

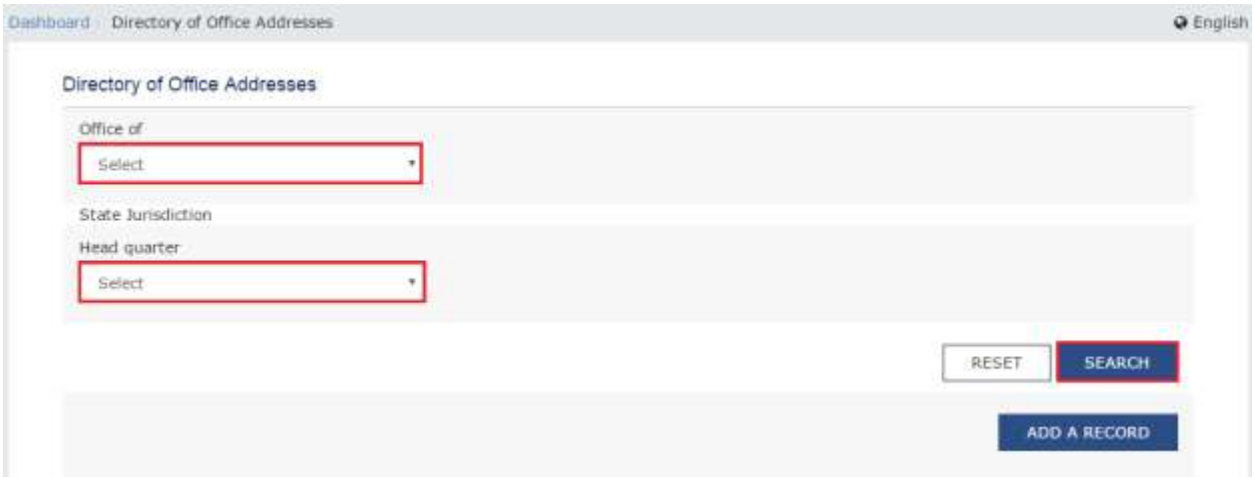
How can I search or edit an office address in the Directory of office addresses?

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	

Target Allocation

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

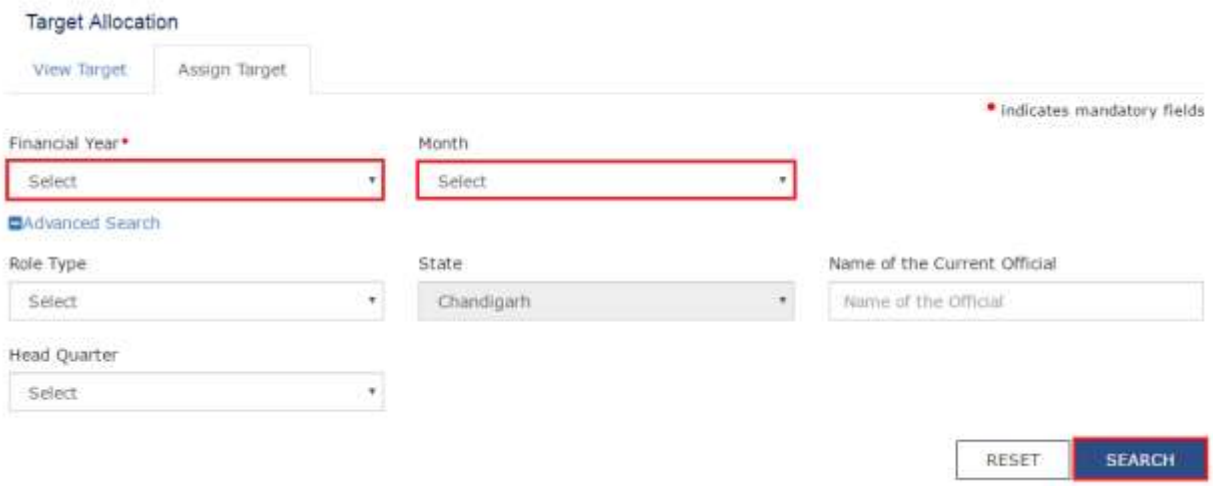
a. Click the **Advance Search** link.

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.

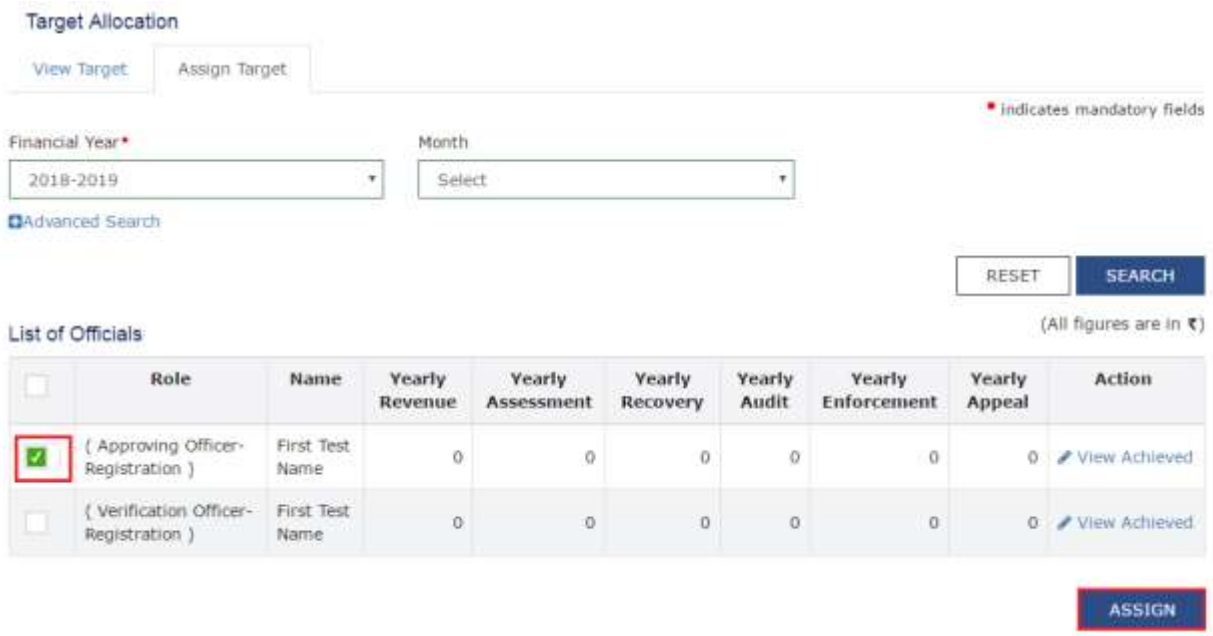


The List of Officials matching the search criteria are displayed.

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.



10. The **Assign Target** page is displayed. Enter the targets under various heads.

11. Click the **ASSIGN** button.

Assign Target

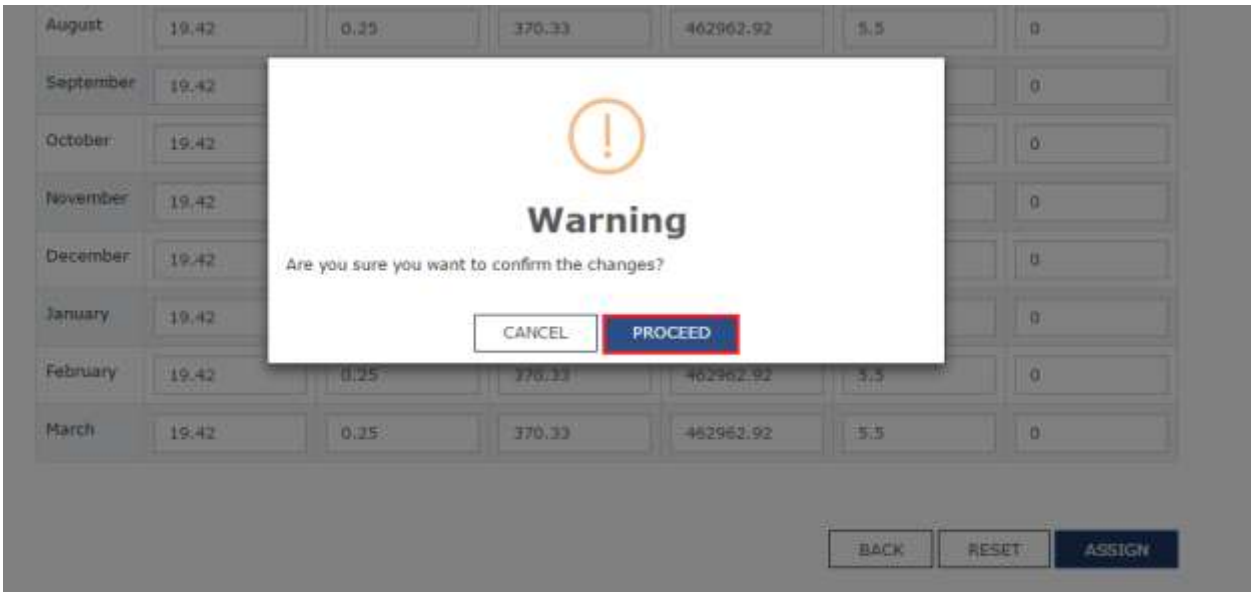
Year 2018-2019

(All figures are in ₹)

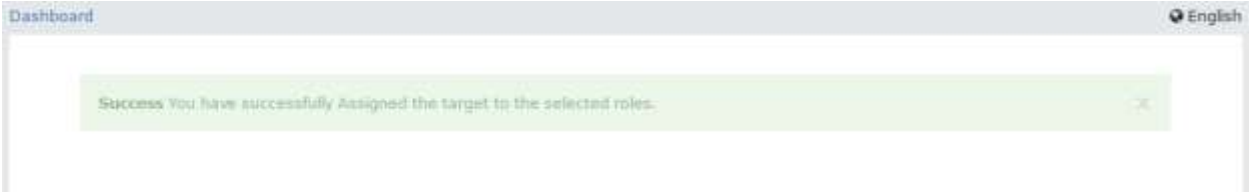
	Revenue	Assessment	Recovery	Audit	Enforcement	Appeal
Year	0	0	0	0	0	0
April	0	0	0	0	0	0
May	0	0	0	0	0	0
June	0	0	0	0	0	0
July	0	0	0	0	0	0
August	0	0	0	0	0	0
September	0	0	0	0	0	0
October	0	0	0	0	0	0
November	0	0	0	0	0	0
December	0	0	0	0	0	0
January	0	0	0	0	0	0
February	0	0	0	0	0	0
March	0	0	0	0	0	0

BACK RESET ASSIGN

12. Click the **PROCEED** button.



A success message is displayed that the target has been assigned.



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.

View Target

How can I view the targets assigned to me at GST Portal?

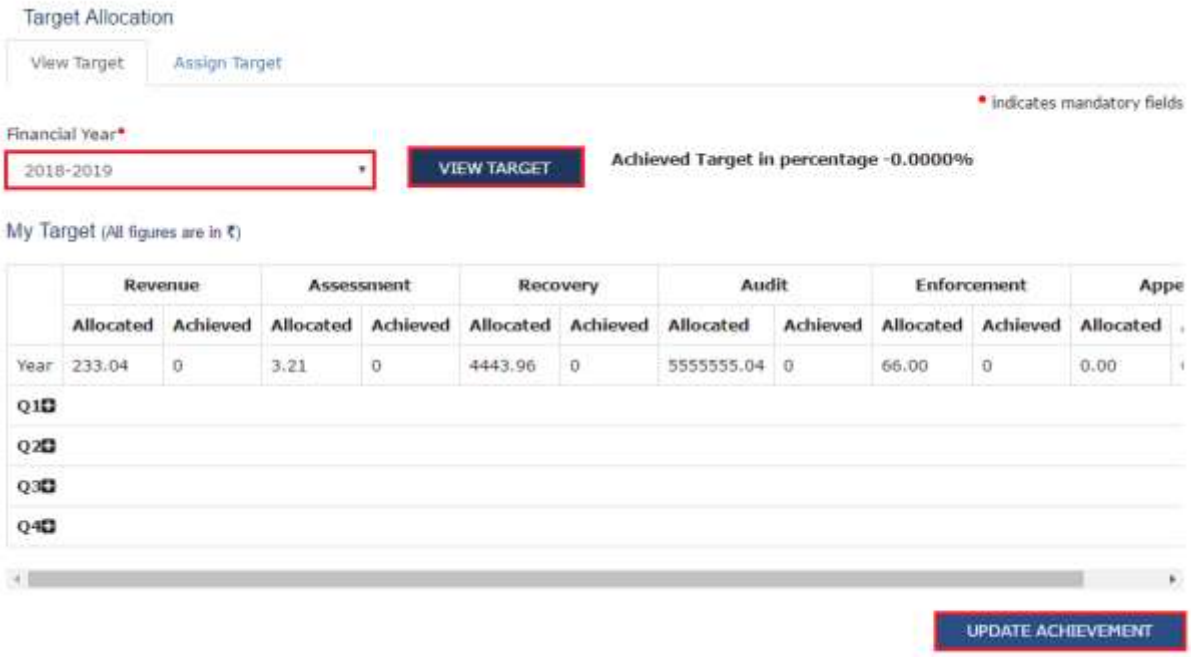
To view the targets assigned to you, perform the following steps:

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.

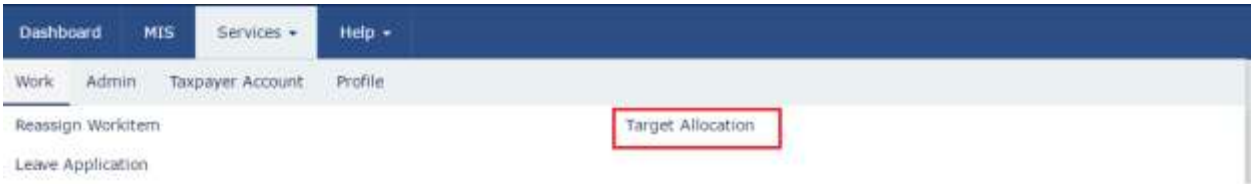


Update Achievements

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:

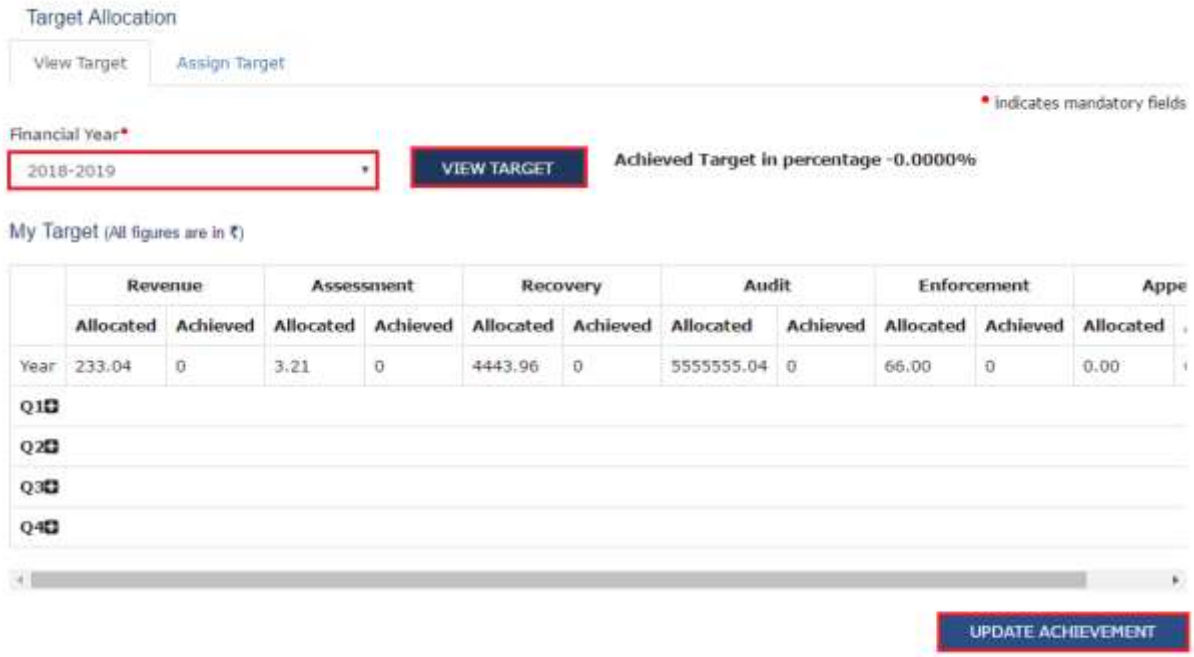
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Services > Work > Target Allocation** command.



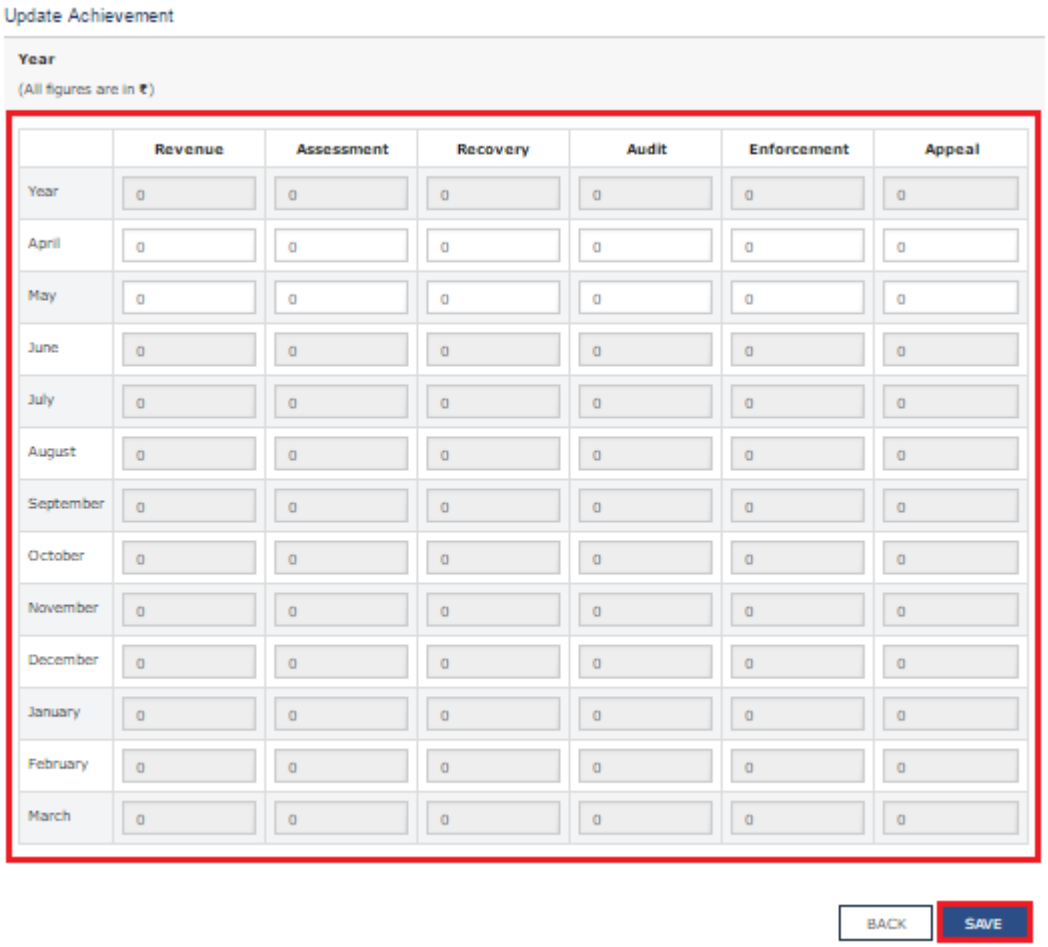
4. In the **Financial Year** drop-down list, select the financial year for which you want to update the targets.
5. Click the **VIEW TARGET** button.

The target is displayed for the selected financial year.

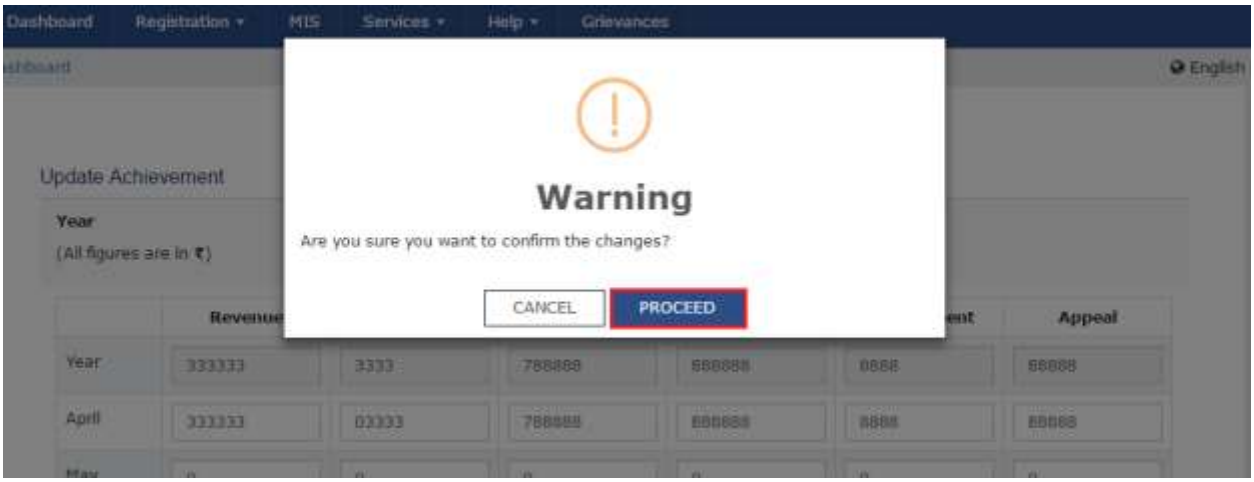
6. Click the **UPDATE ACHIEVEMENT** button.



7. The **Update Achievement page** is displayed. Update the achievement against the allocated targets. Click the **SAVE** button.



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.

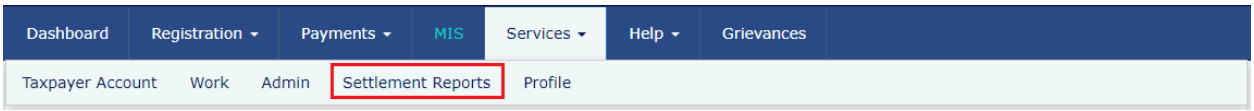
MIS Reports

Settlement Reports

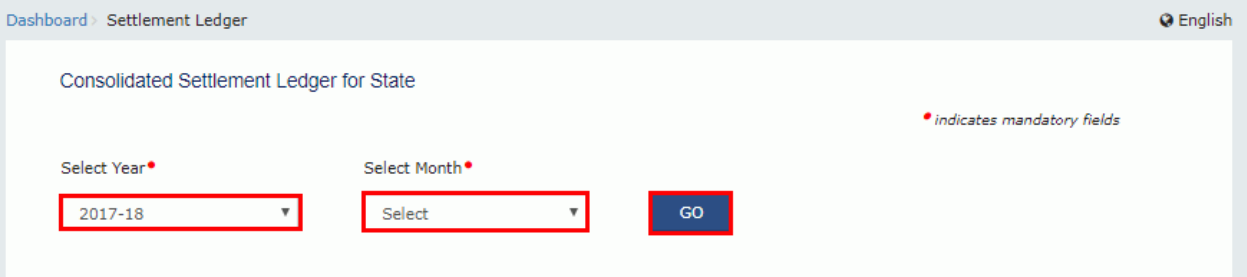
1. How can I view the Settlement Report?

To view the Settlement reports, perform following steps:

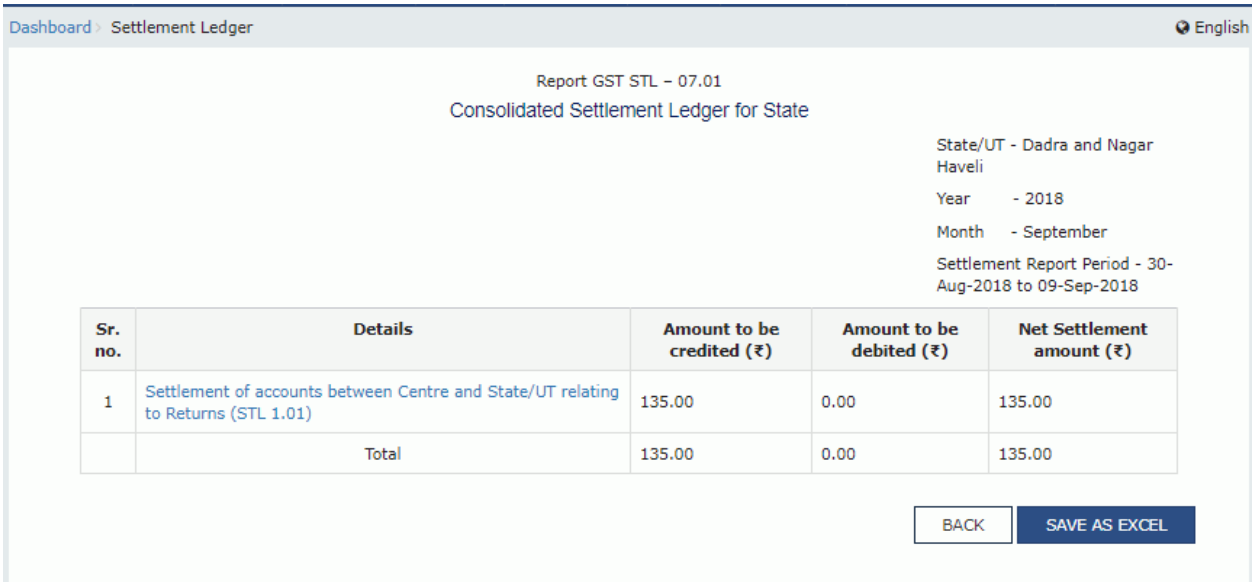
1. Access the GST Portal for Tax Officials. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal for Tax Officials.
3. Click the **Services > Settlement Reports** option.



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.



Dashboard > Settlement Ledger

English

Report GST STL – 07.01

Consolidated Settlement Ledger for State

State/UT - Dadra and Nagar Haveli

Year - 2018

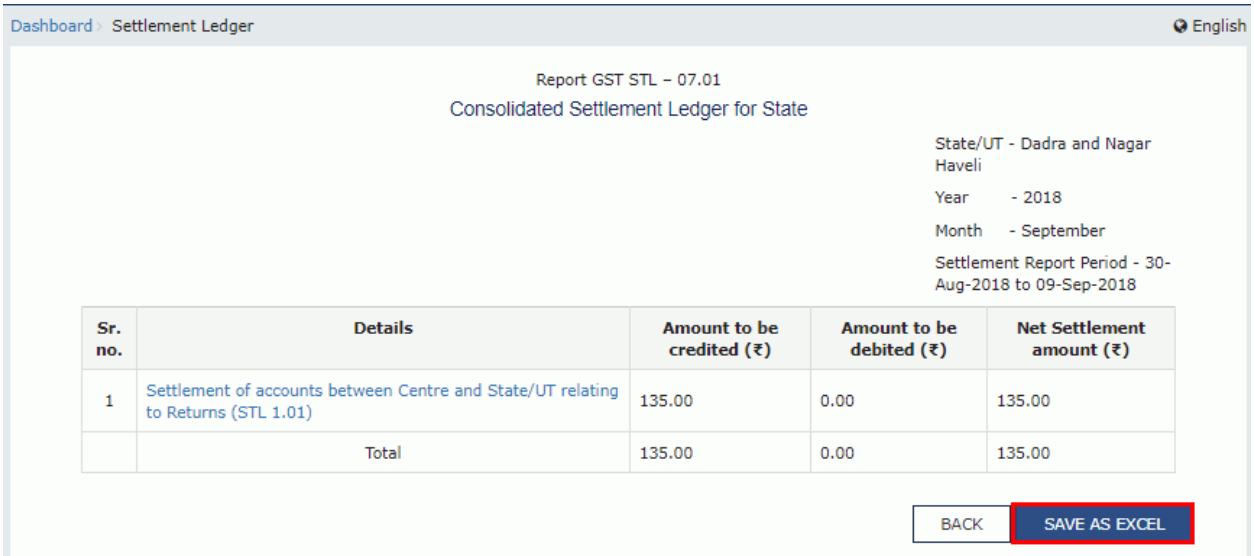
Month - September

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

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

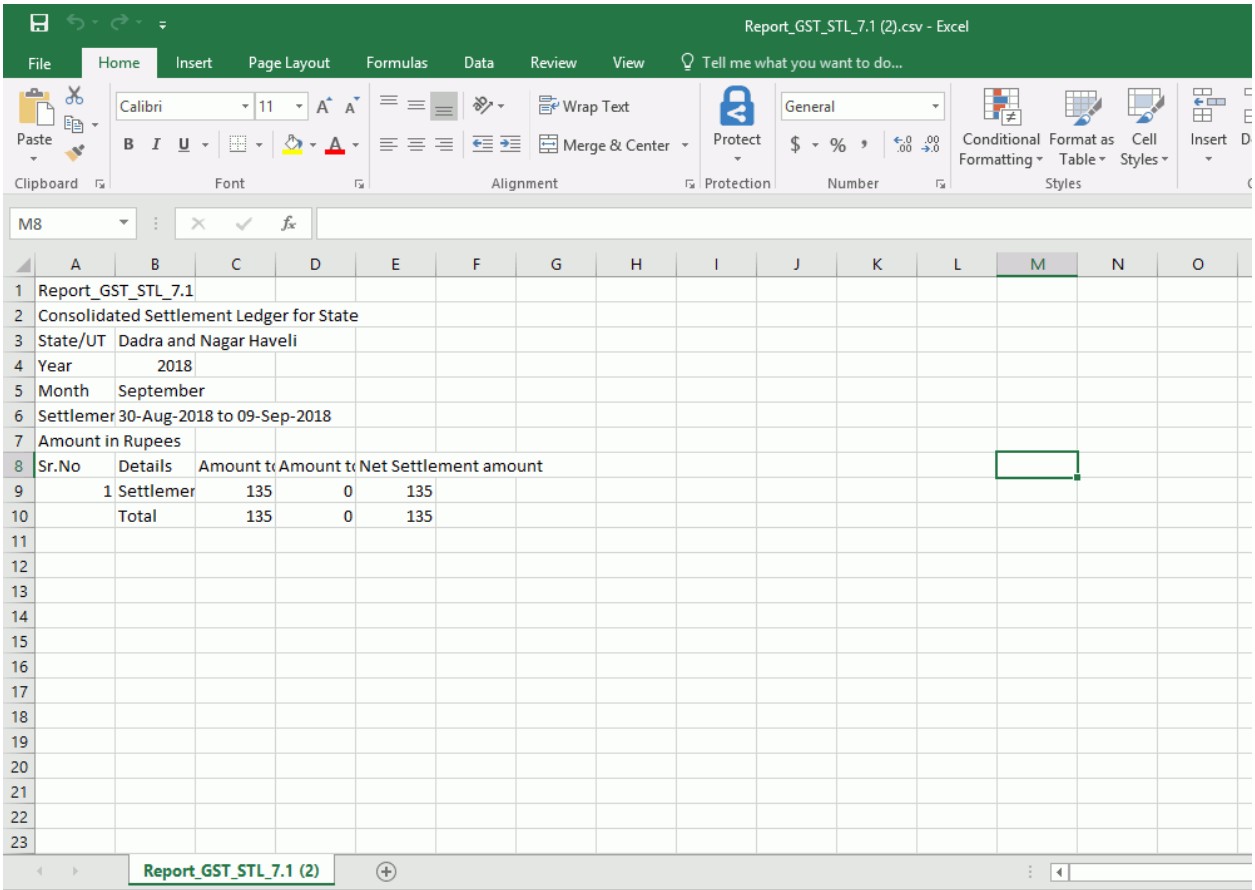
Month - September

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.



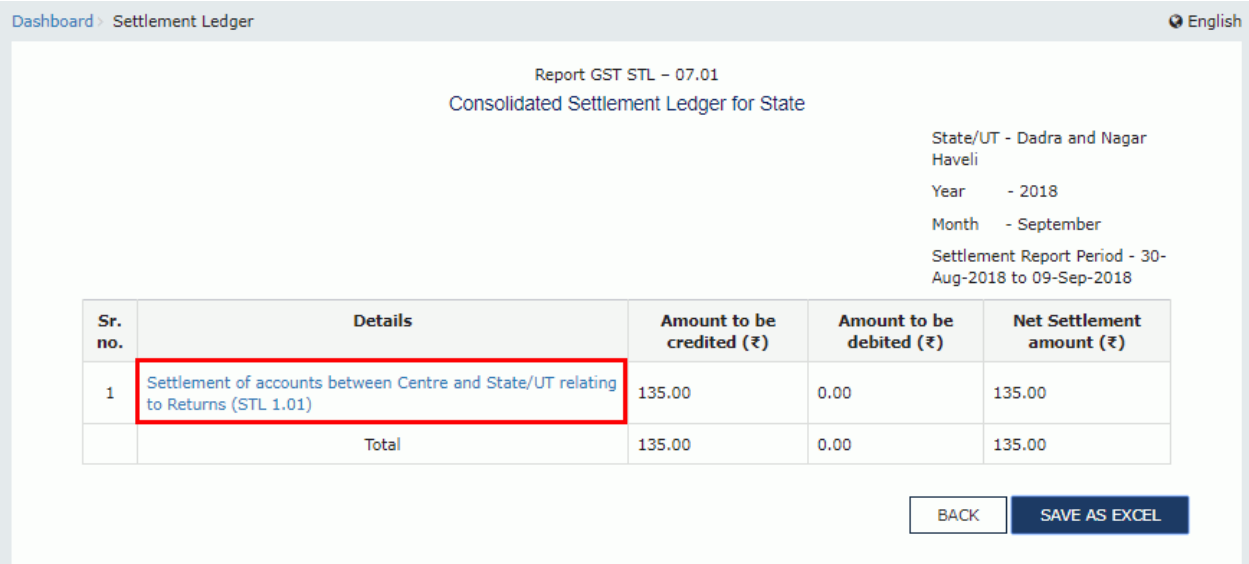
	A	B	C	D	E
1	Report_GST_STL_7.1				
2	Consolidated Settlement Ledger for State				
3	State/UT	Dadra and Nagar Haveli			
4	Year	2018			
5	Month	September			
6	Settlemer	30-Aug-2018 to 09-Sep-2018			
7	Amount in Rupees				
8	Sr.No	Details	Amount t(	Amount t(	Net Settlement amount
9	1	Settlemer	135	0	135
10		Total	135	0	135

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

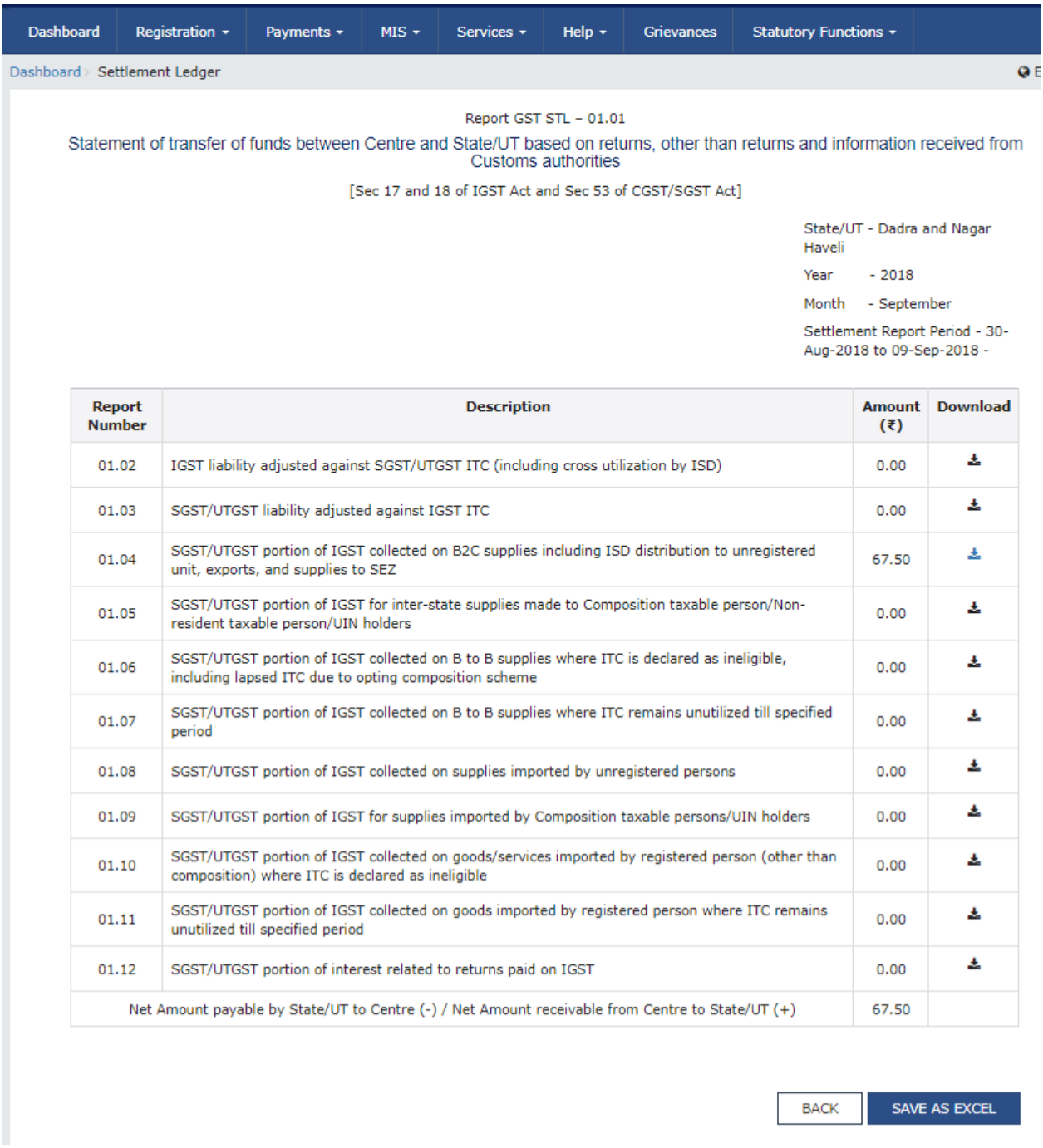
Month - September

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	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. Settlement of accounts between Centre and State/UT relating to Returns is displayed.



Dashboard | Registration | Payments | MIS | Services | Help | Grievances | 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

7.1. You can click the **SAVE AS EXCEL** button to download it in excel format.

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | 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

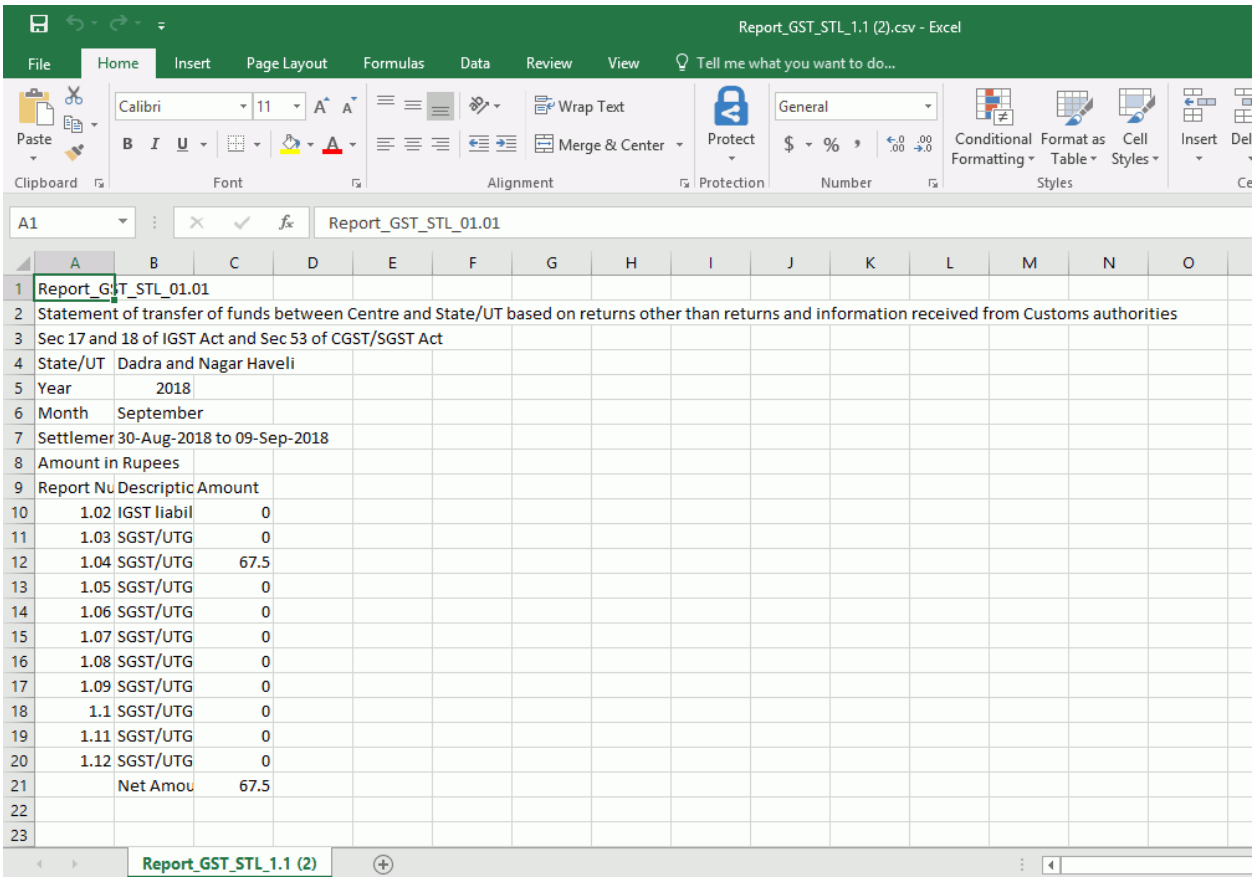
Month - September

Settlement Report Period - 30-Aug-2018 to 09-Sep-2018 -

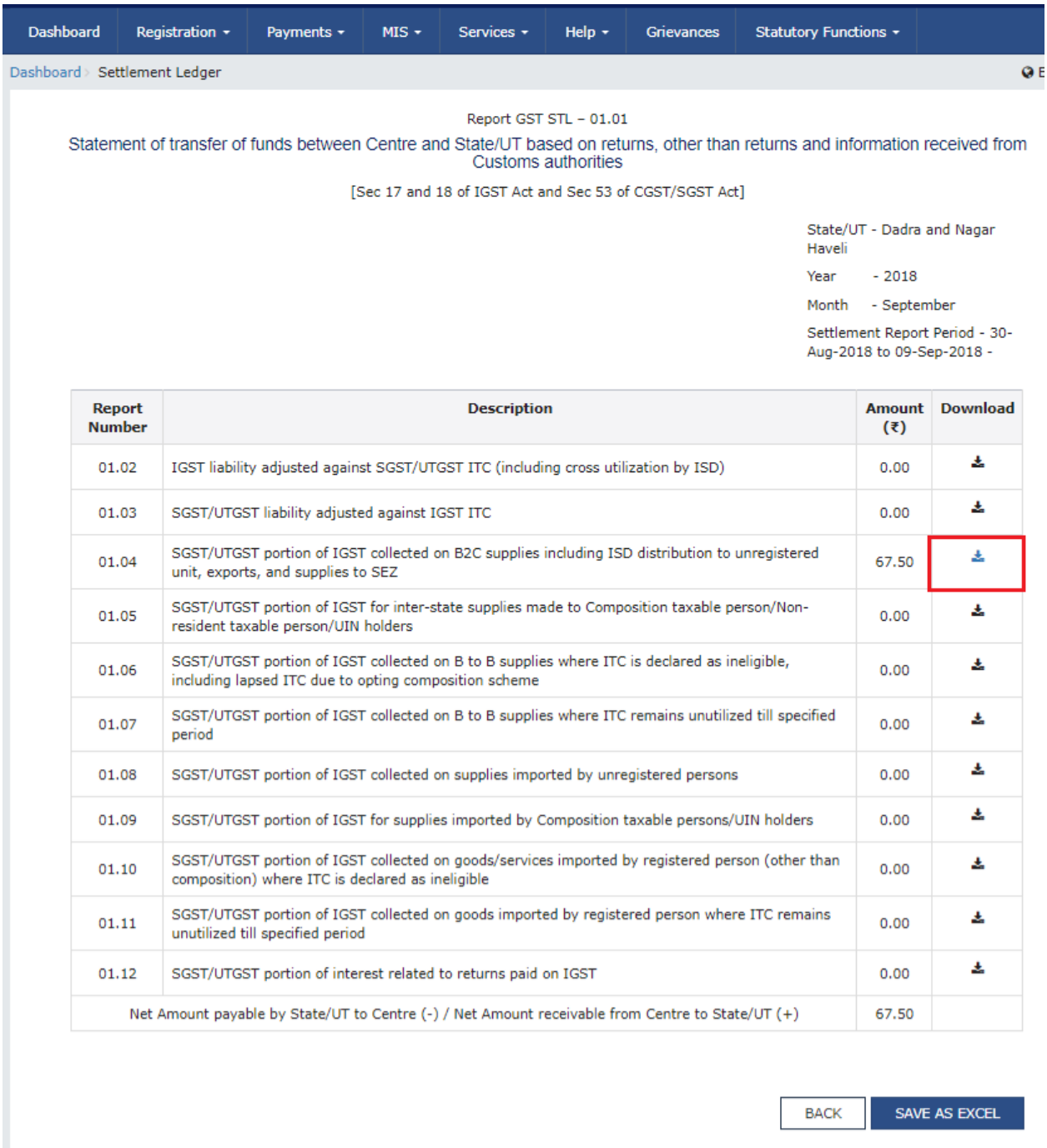
Report Number	Description	Amount (₹)	Download
01.02	IGST liability adjusted against SGST/UTGST ITC (including cross utilization by ISD)	0.00	
01.03	SGST/UTGST liability adjusted against IGST ITC	0.00	
01.04	SGST/UTGST portion of IGST collected on B2C supplies including ISD distribution to unregistered 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

8. The report is downloaded in excel format.



7.2. You can click the **Download** link available under the **Download** column, to the right of the report name, to download the report.



Dashboard | Registration | Payments | MIS | Services | Help | Grievances | 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.

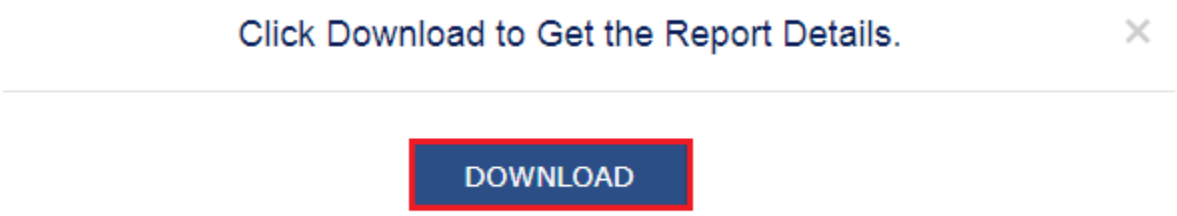
Report	Description

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 **FORM GST STL – 01.02**.
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 **FORM GST STL – 01.03**.
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 **FORM GST STL – 01.04**.
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 **FORM GST STL – 01.05**.
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

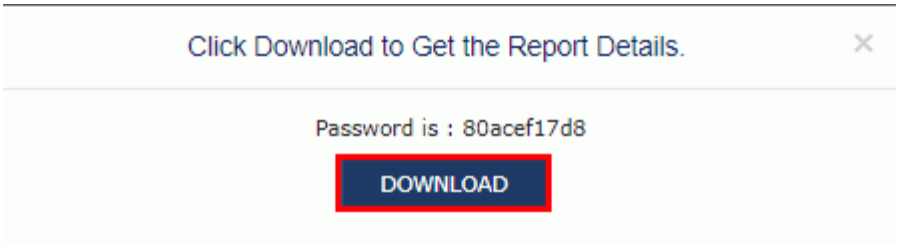
	Services Tax Act or whose input tax credit of Integrated tax has lapsed due to cancellation of registration, in **FORM GST STL – 01.06**.
01.07	List of registered persons in a State or Union Territory who have made inter-State inward supplies on which input tax remains unutilised till end of September 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 **FORM GST STL – 01.07**.
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 **FORM GST STL – 01.08**.
01.09	List of composition taxpayer or Unique Identification Number holders in a State or Union Territory who have made imports, in **FORM GST STL – 01.09**.
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 **FORM GST STL – 01.10**.
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 **FORM GST STL – 01.11**.
01.12	List of registered persons in a State or Union Territory who have paid interest on Integrated Tax, in **FORM GST STL – 01.12**.

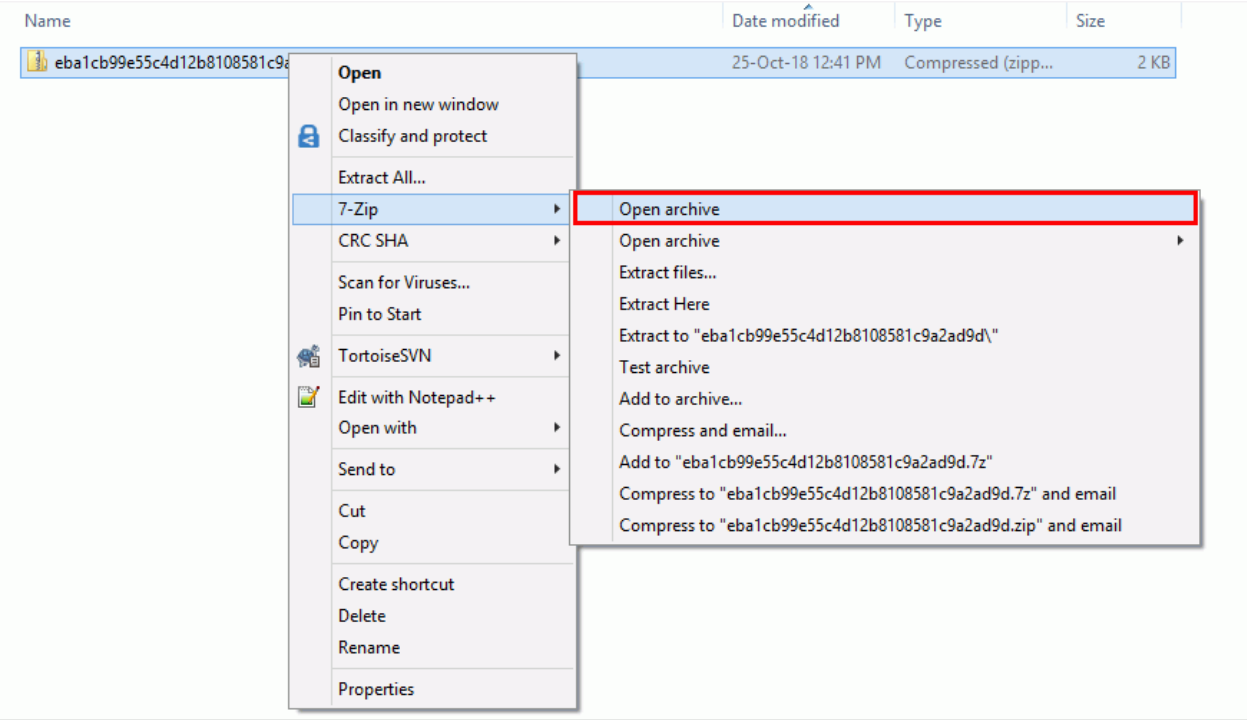
8. Click the **DOWNLOAD** button.



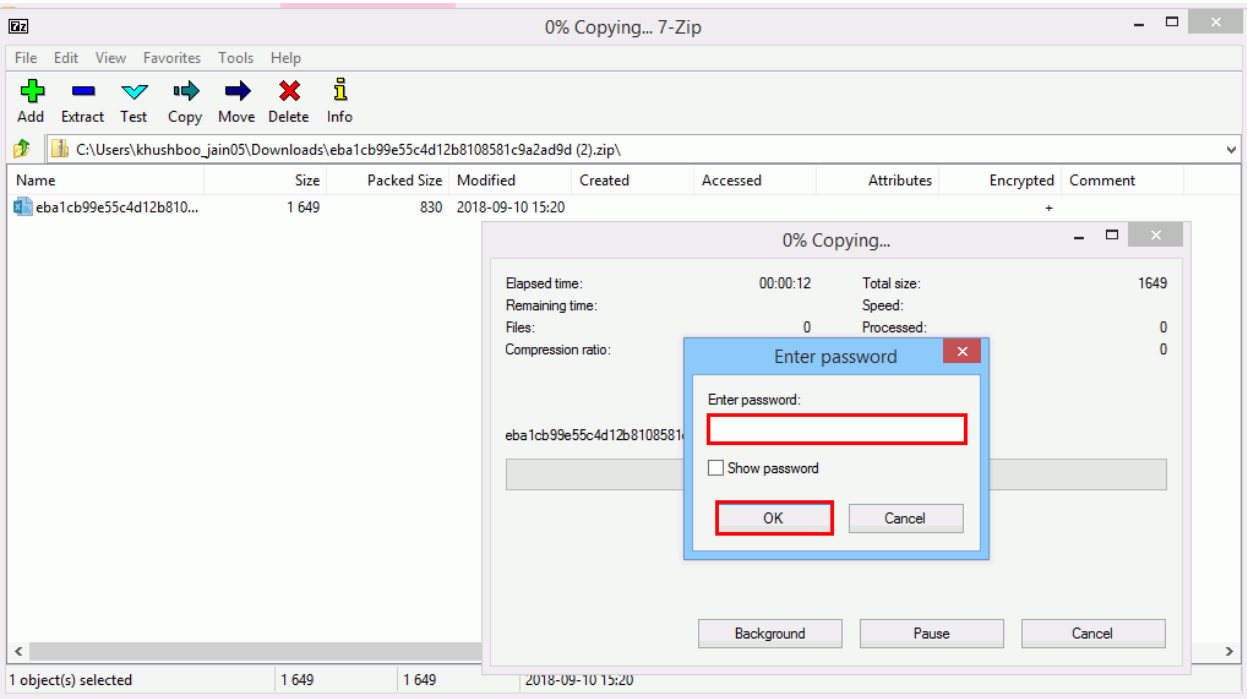
9. The report is downloaded in zip format. Note the password displayed on the screen which needs to be entered to view the report.
Note: Check the Downloads folder of your computer, to view the downloaded file. While downloading, the file may be downloaded in another location of your choice, as specified by you.



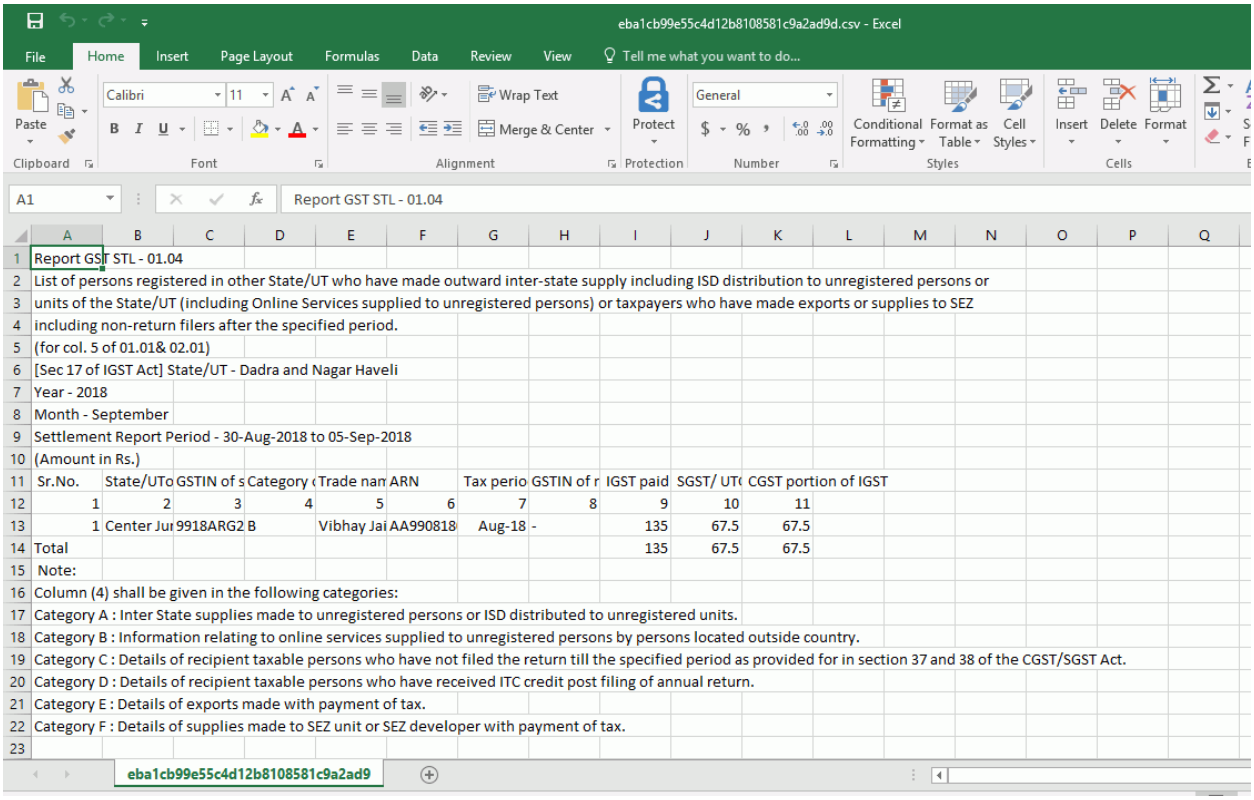
10. Unzip the file using the Tool-7 zip and open the report in excel format.



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.



Report GST STL - 01.04

List of persons registered in other State/UT who have made outward inter-state supply including ISD distribution to unregistered persons or units of the State/UT (including Online Services supplied to unregistered persons) or taxpayers who have made exports or supplies to SEZ including non-return filers after the specified period.

(for col. 5 of 01.01& 02.01)

[Sec 17 of IGST Act] State/UT - Dadra and Nagar Haveli

Year - 2018

Month - September

Settlement Report Period - 30-Aug-2018 to 05-Sep-2018

(Amount in Rs.)

Sr.No.	State/UTo	GSTIN of s	Category (	Trade nan	ARN	Tax perio	GSTIN of r	IGST paid	SGST/ UT(	CGST portion of IGST
1	2	3	4	5	6	7	8	9	10	11
1	Center Jur	9918ARG2	B	Vibhay Jai	AA990818	Aug-18	-	135	67.5	67.5
Total								135	67.5	67.5

Note:

Column (4) shall be given in the following categories:

Category A : Inter State supplies made to unregistered persons or ISD distributed to unregistered units.

Category B : Information relating to online services supplied to unregistered persons by persons located outside country.

Category C : Details of recipient taxable persons who have not filed the return till the specified period as provided for in section 37 and 38 of the CGST/SGST Act.

Category D : Details of recipient taxable persons who have received ITC credit post filing of annual return.

Category E : Details of exports made with payment of tax.

Category F : Details of supplies made to SEZ unit or SEZ developer with payment of tax.

MIS Reports > 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.

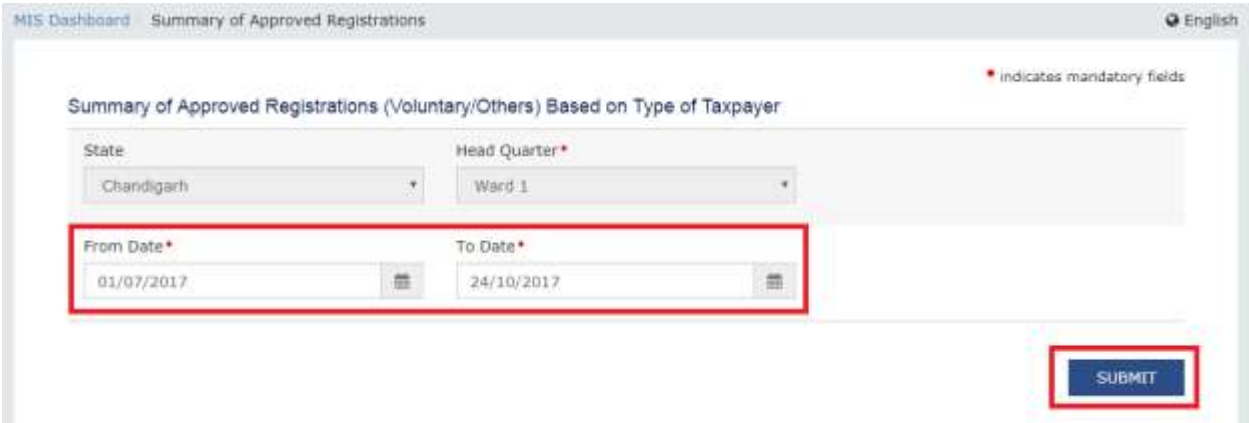
1. Login to the Tax Official's interface of GST Portal with your Tax Officer's login credentials.
2. In case you are assigned multiple roles, select the role under which you want to generate this report.
3. Click the **MIS** link in the menu header bar to display the MIS Dashboard screen.

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.

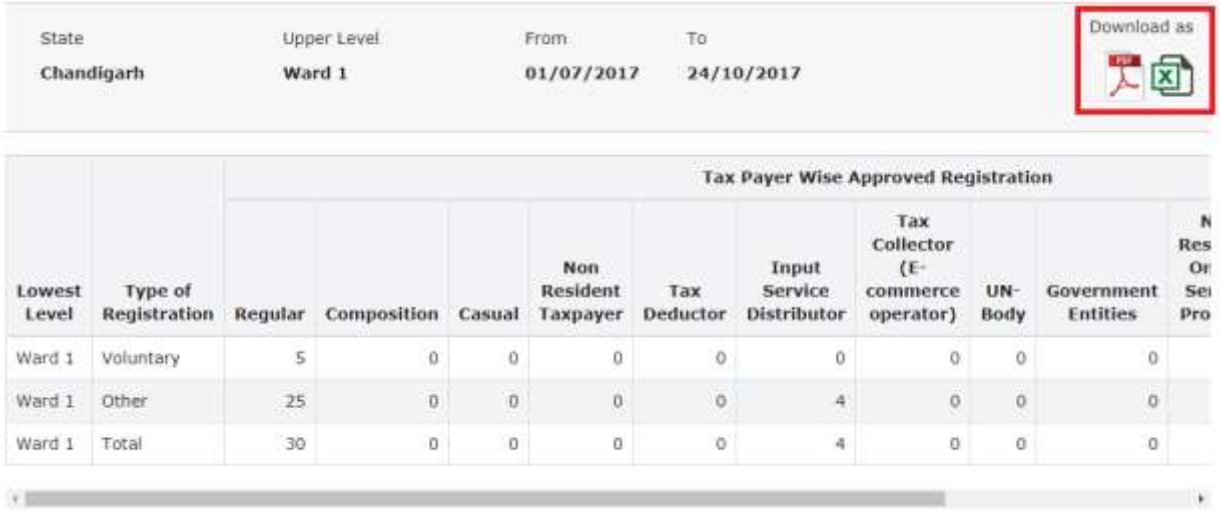
Note: This report can be generated by Tax Officials of Level-1, Level-2 and Level-3.

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.

6. Click **SUBMIT**.



7. Report will get generated and will be displayed on the screen.
8. Report can be downloaded in PDF or CSV formats.



		Tax Payer Wise Approved Registration									
Lowest Level	Type of Registration	Regular	Composition	Casual	Non Resident Taxpayer	Tax Deductor	Input Service Distributor	Tax Collector (E-commerce operator)	UN-Body	Government Entities	N Res Or Sei Pro
Ward 1	Voluntary	5	0	0	0	0	0	0	0	0	
Ward 1	Other	25	0	0	0	0	4	0	0	0	
Ward 1	Total	30	0	0	0	0	4	0	0	0	

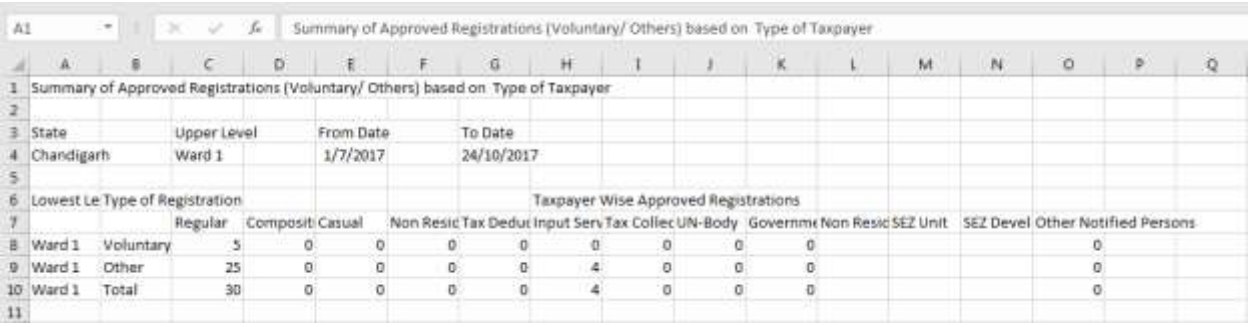
8A. Click the PDF icon to download the report in PDF Format, which looks like the sample shown below.

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	Causal	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.



Summary of Approved Registrations (Voluntary/ Others) based on Type of Taxpayer

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	Composit	Casual	Non Resic	Tax Dedu	Input Serv	Tax Collec	UN-Body	Governme	Non Resic	SEZ Unit	SEZ Devel	Other Notified Persons	
8	Ward 1	Voluntary	5	0	0	0	0	0	0	0	0				0	
9	Ward 1	Other	25	0	0	0	0	4	0	0	0				0	
10	Ward 1	Total	30	0	0	0	0	4	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 > New Reports

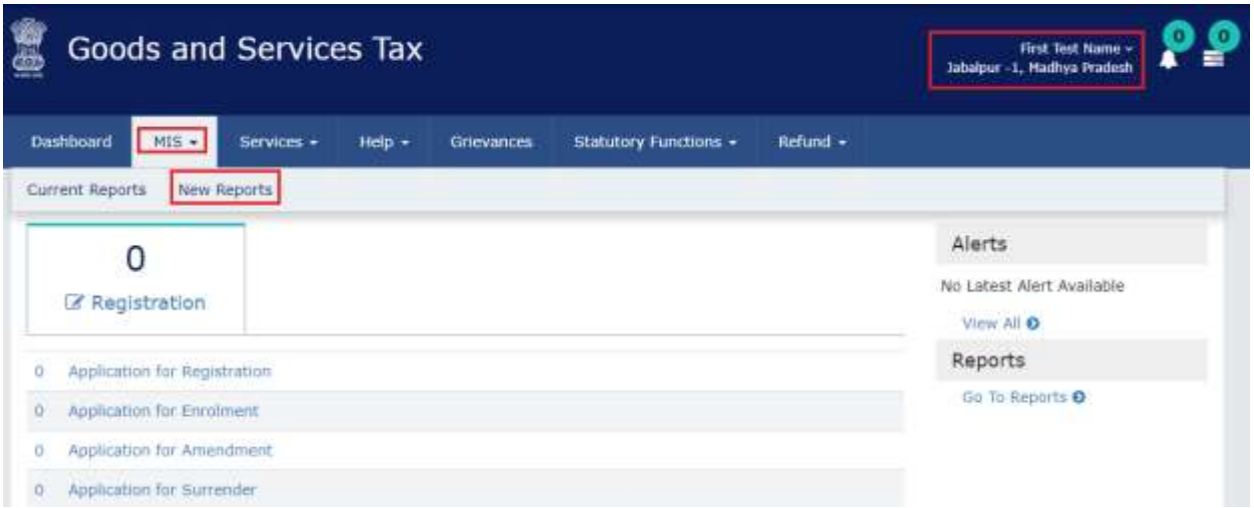
How can I as a Tax Officer generate New MIS Reports?

The steps to generate any New MIS report are given below:

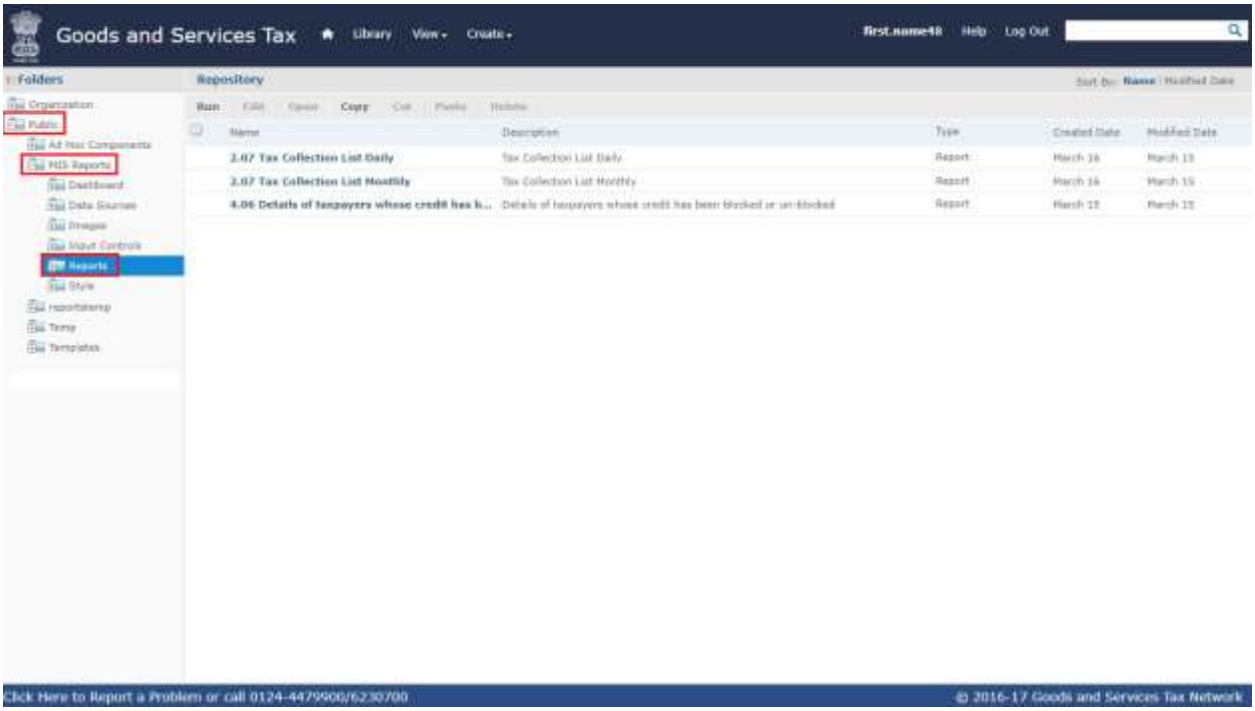
Note:

- 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.

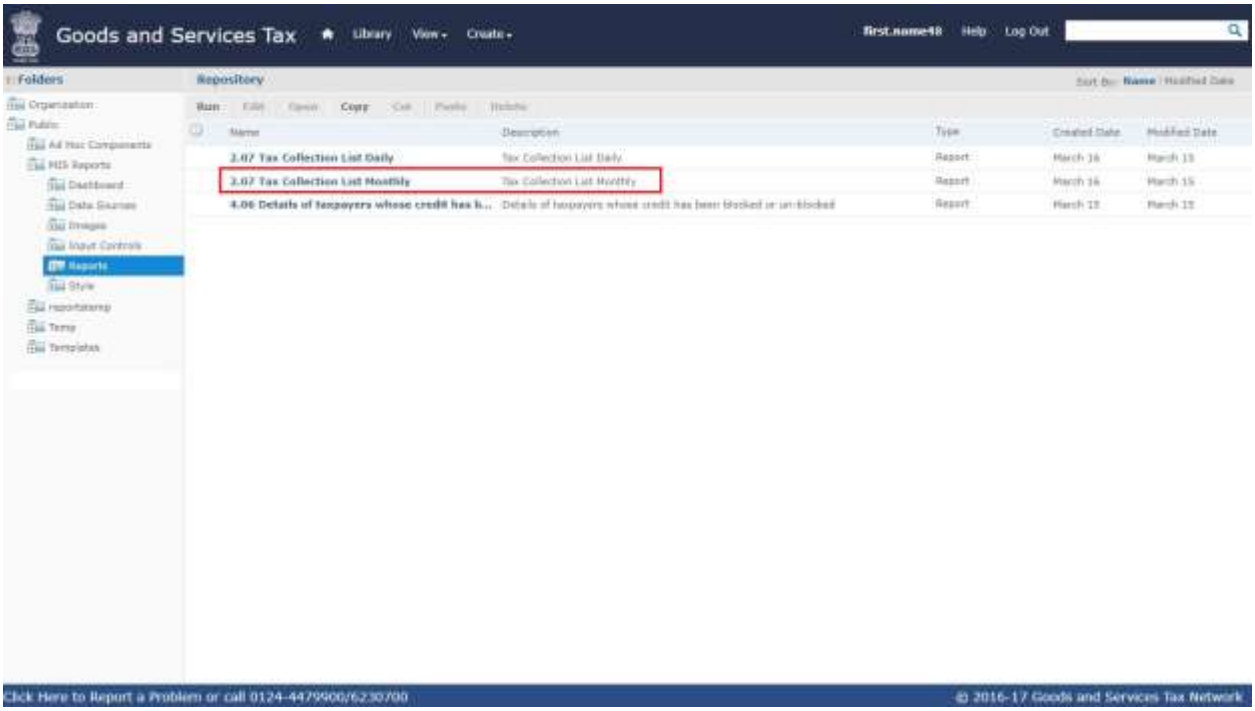
1. Login to the Tax Official's interface of GST Portal with your Tax Officer's login credentials.
2. Click the **MIS** > **New Reports** link in the menu header bar to display the New MIS Dashboard screen for New Reports.



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.



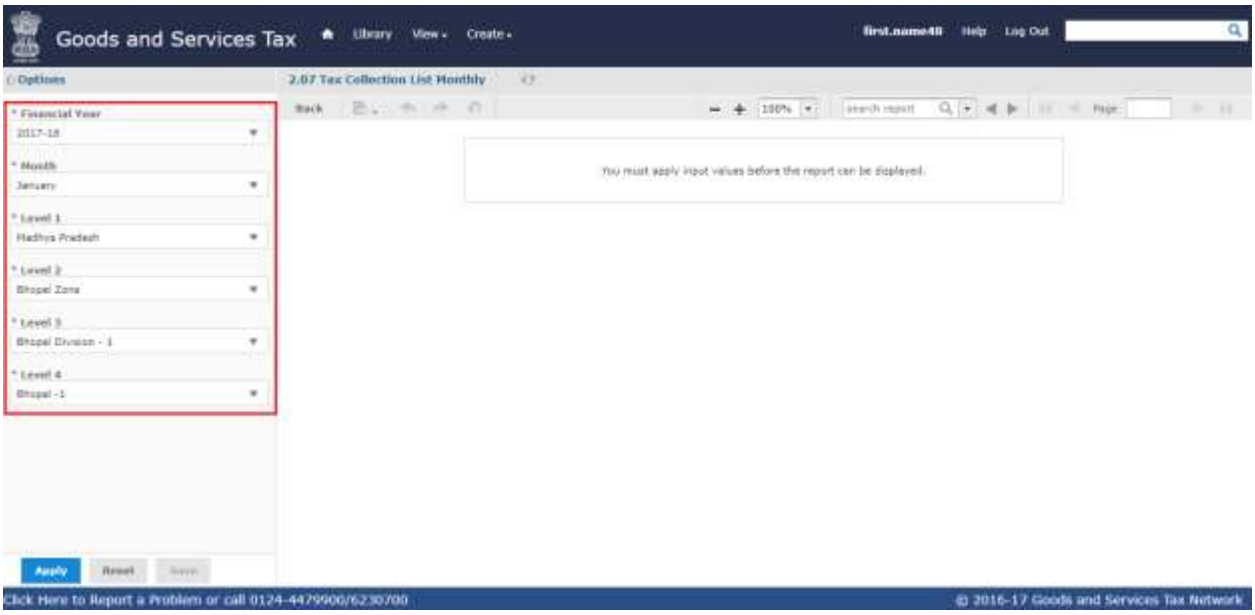
4. Click the report name. In this example we have selected '**Tax Collection List Monthly**' report link.



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.

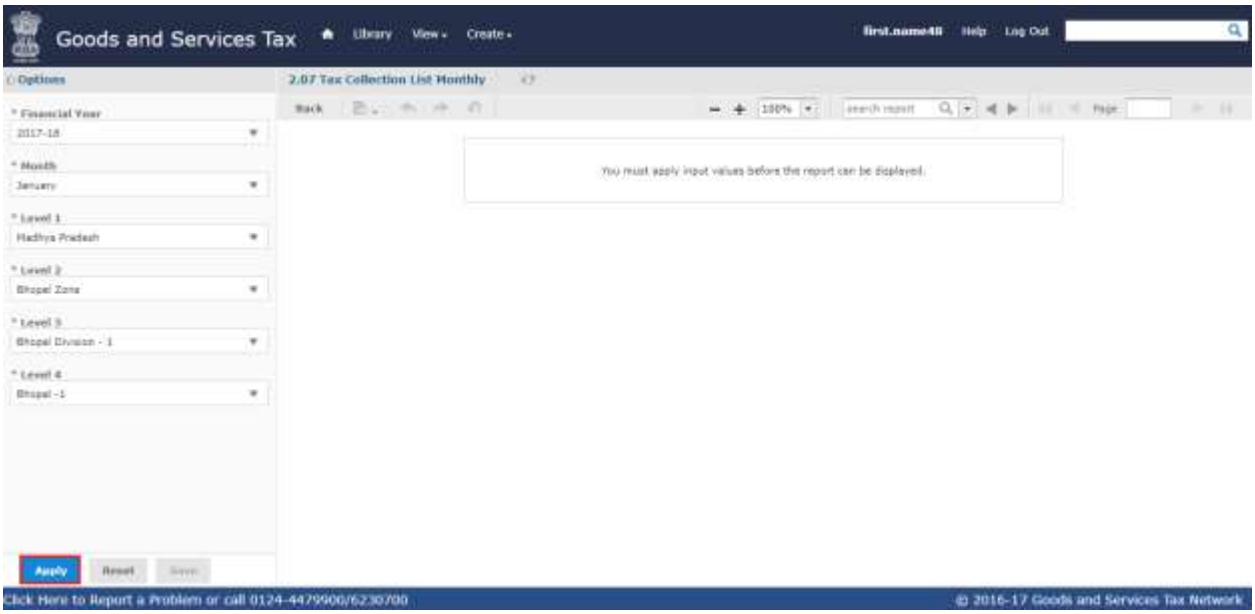
6. Select the **Financial Year** and **Month** from the drop-down list.

7. Select the appropriate options from drop down list of **Level 2, Level 3, Level 4**.

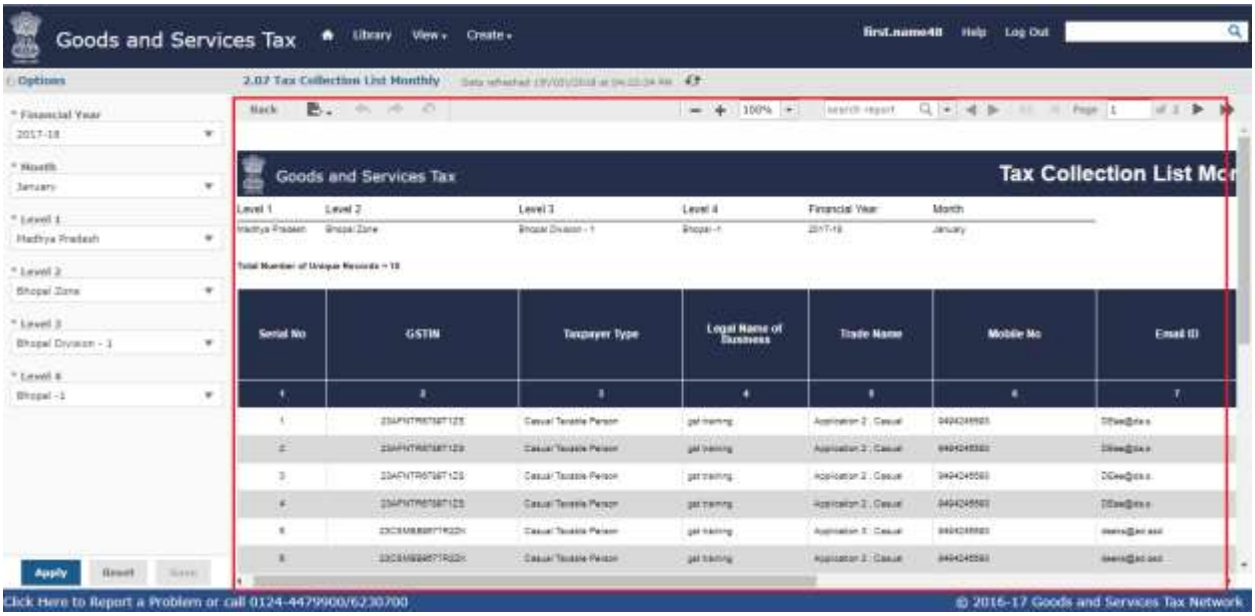


Note: Levels will be auto populated till lowest level according to Alphabetical order. E.g. If a Tax Official has access to Annuppur and Bhopal-1 both wards, Annuppur will be auto populated first. However, Bhopal-1 will still be available for selection.

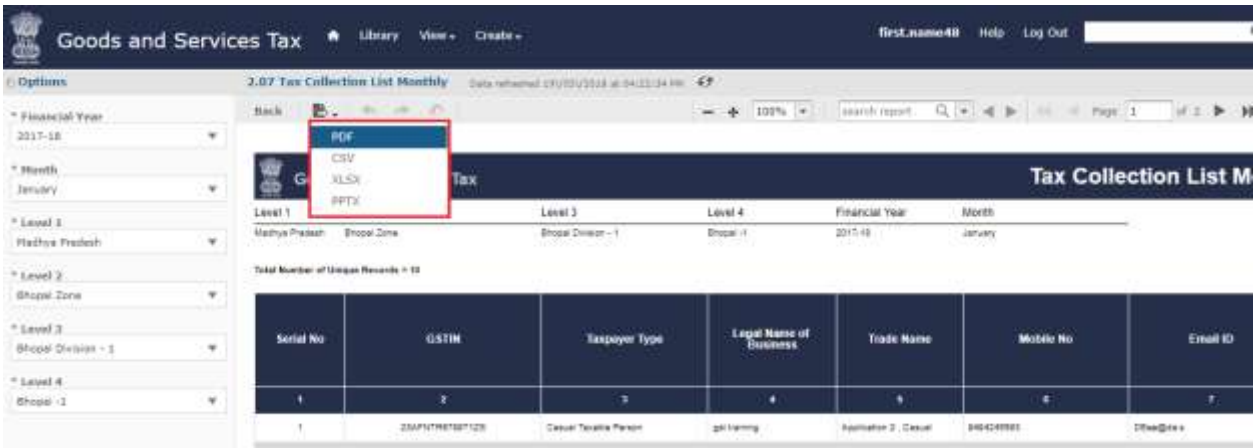
8. Click the **Apply** button.



9. Report will get generated and will be displayed on the screen.



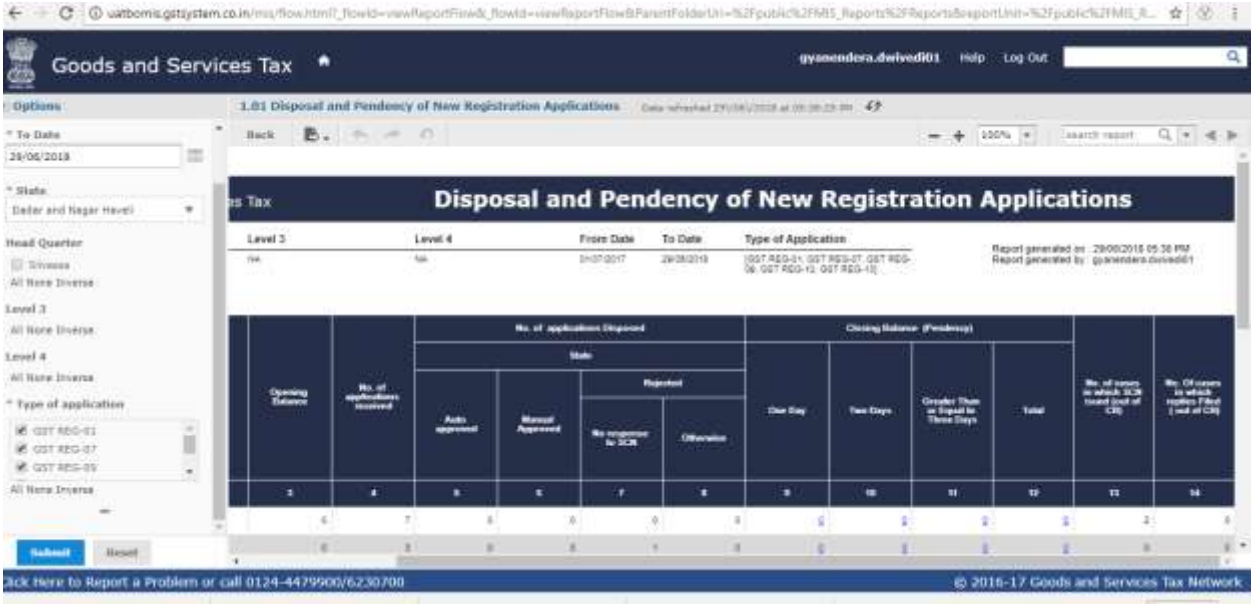
10. Report can be downloaded in **PDF**/ **CSV**/ **XLSX**/ **PPTX** formats.



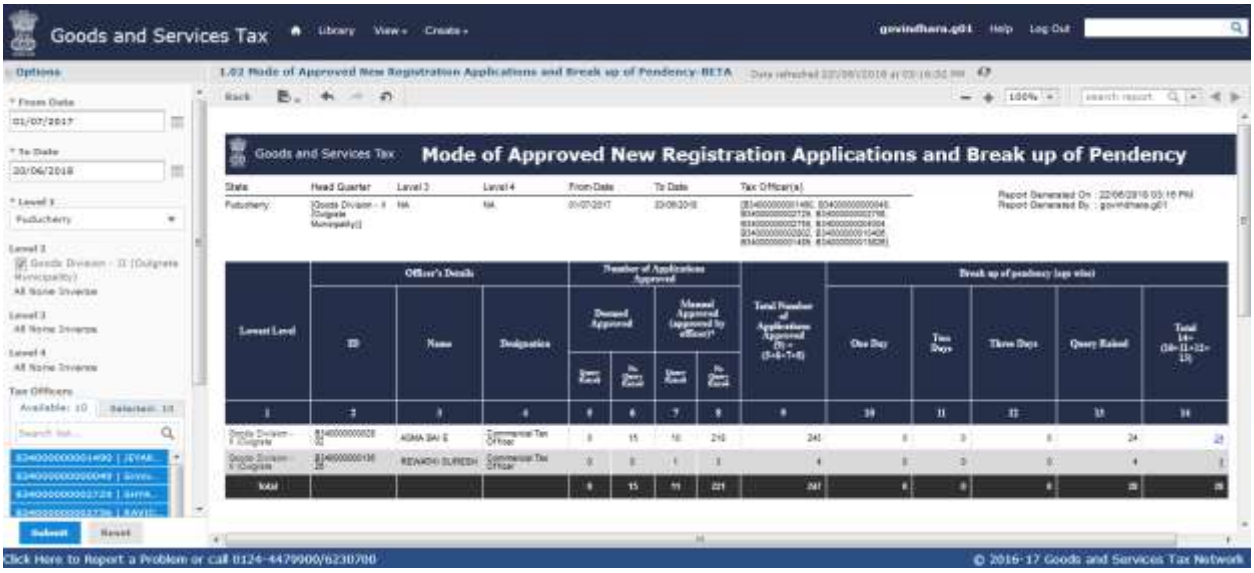
Sample screenshot is provided below for reports:

Registration

1. Disposal and Pendency of New Registration Applications

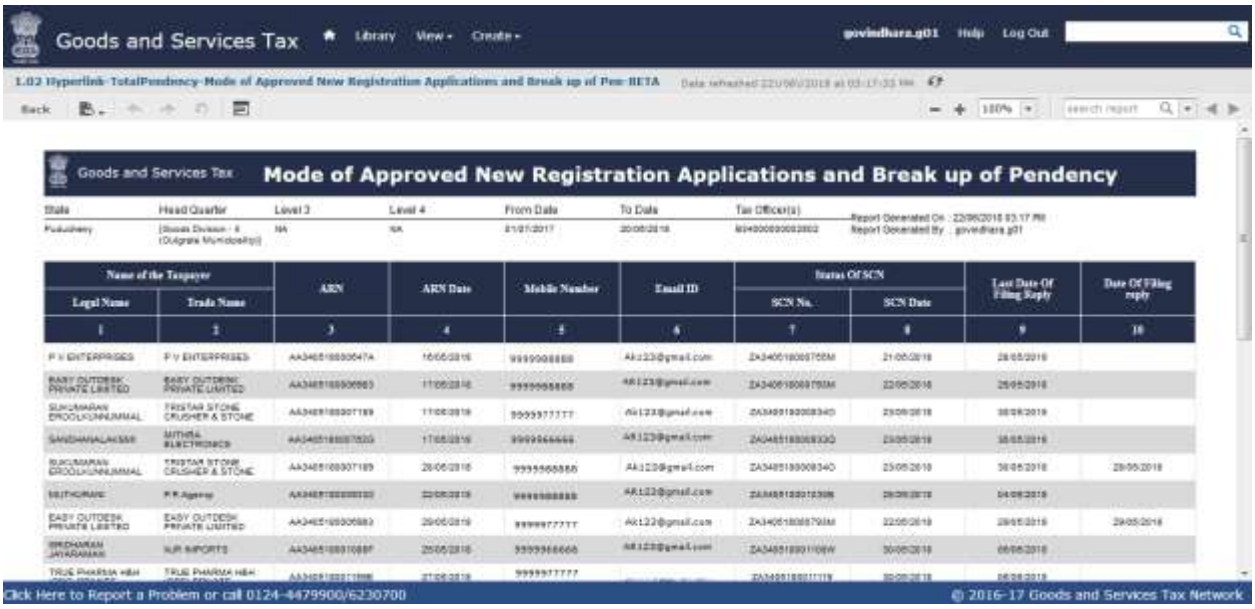


2.1. Mode of Approved New Registration Applications and Break up of Pendency – Screen-1



2.2. Mode of Approved New Registration Applications and Break up of Pendency – Screen-2

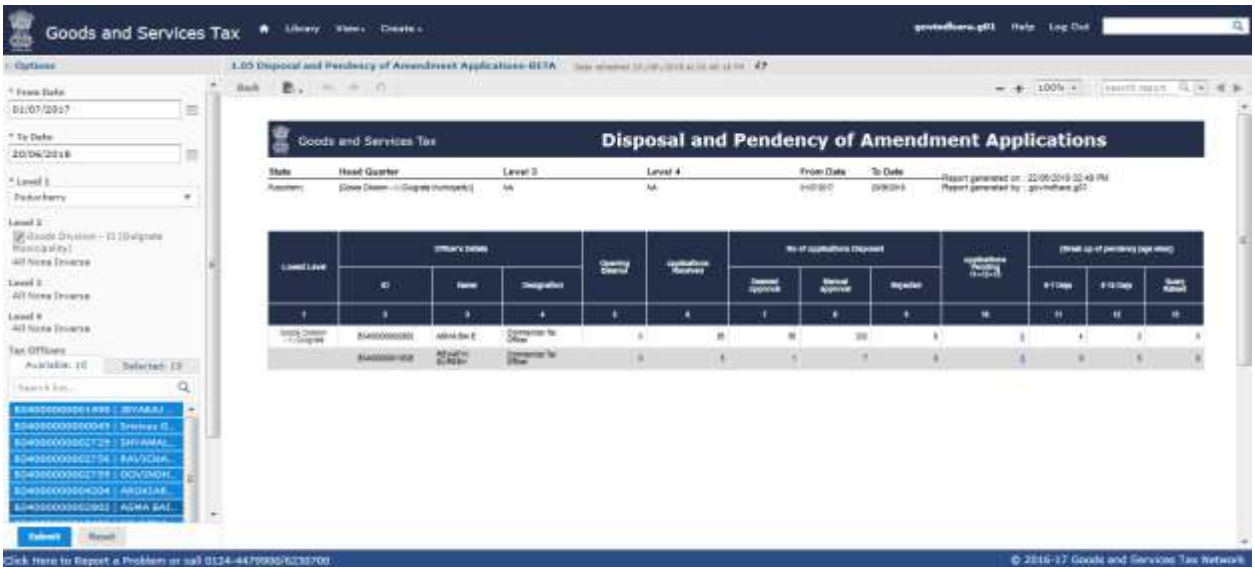
2.3. Mode of Approved New Registration Applications and Break up of Pendency- Hyper link



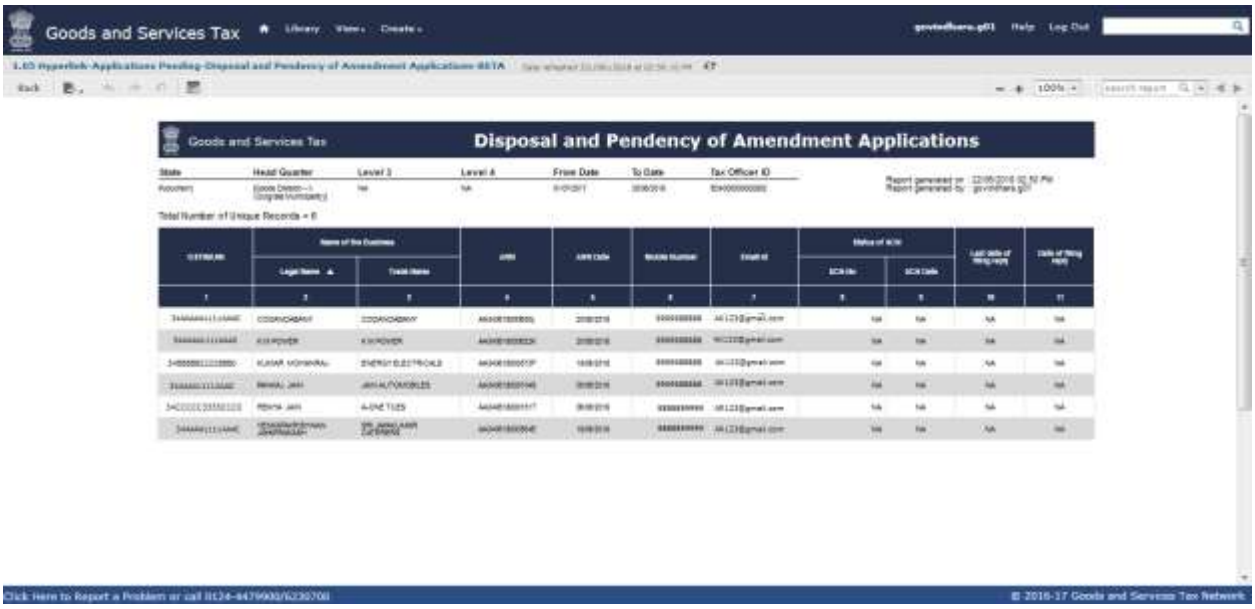
3. Summary of Approved Registrations (Voluntary/ Others) based on Type of Taxpayer

4. Summary Registered Taxpayers (Composition/ Normal) during a Period

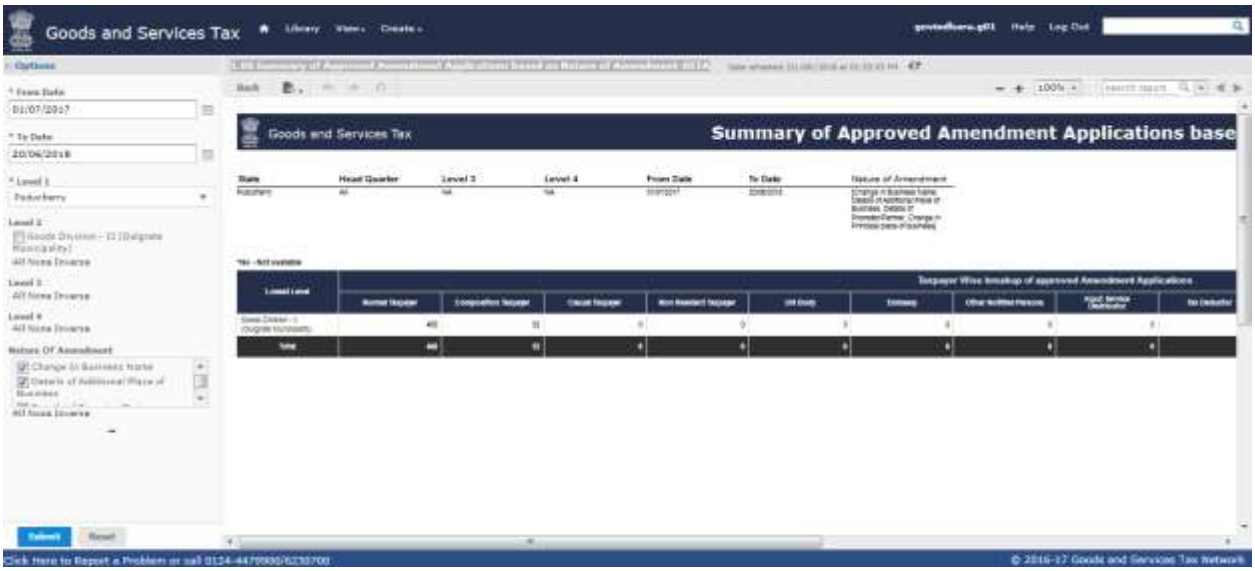
5.1. Disposal and Pendency of Amendment Applications



5.2. Disposal and Pendency of Amendment Applications - Hyperlink

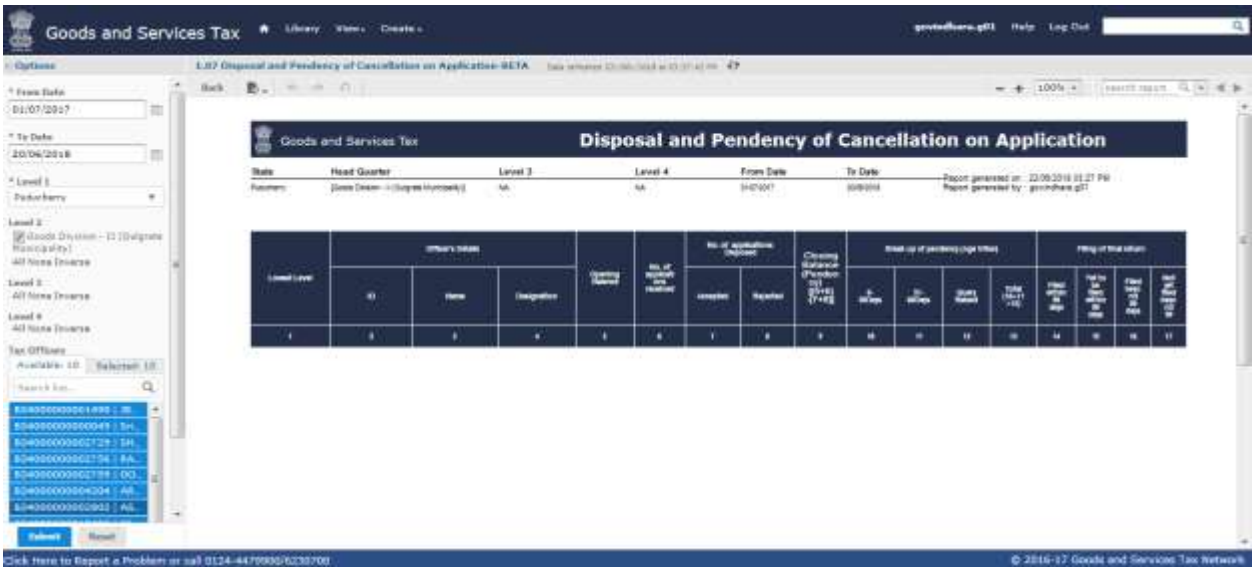


6.1. Summary of Approved Amendment Applications based on Nature of Amendment – Screen-1

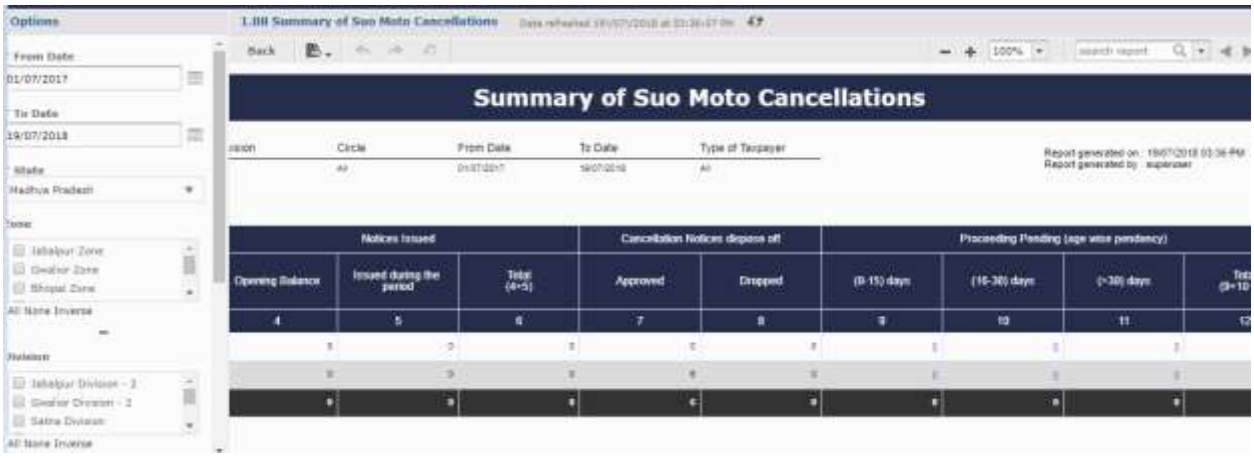


6.2. Summary of Approved Amendment Applications based on Nature of Amendment – Screen-2

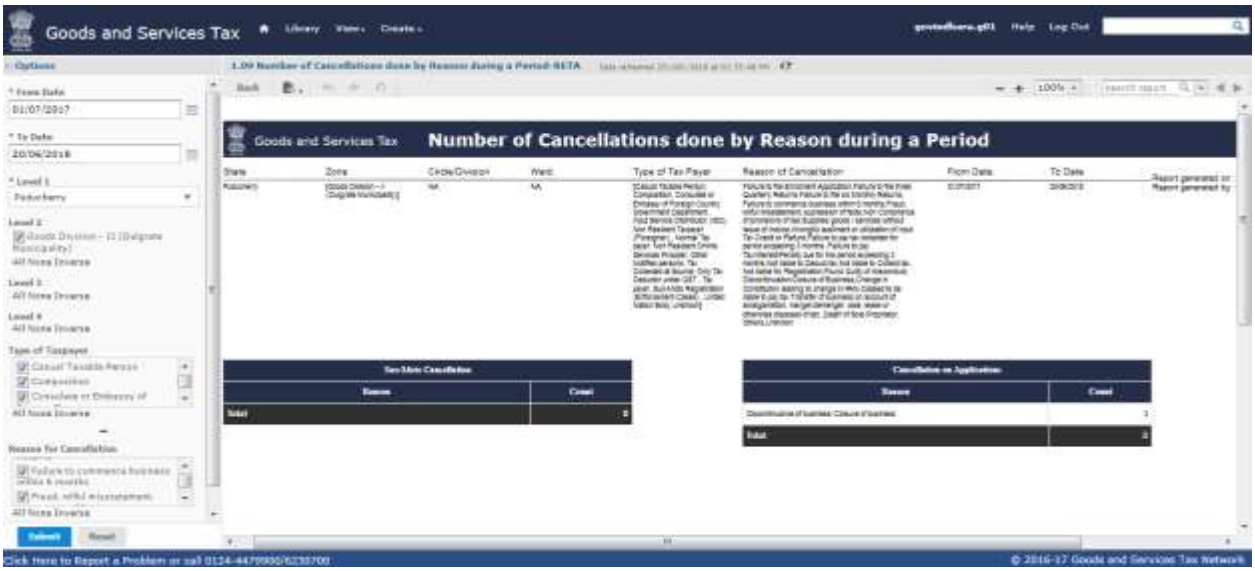
7. Disposal and Pendency of Cancellation on Application



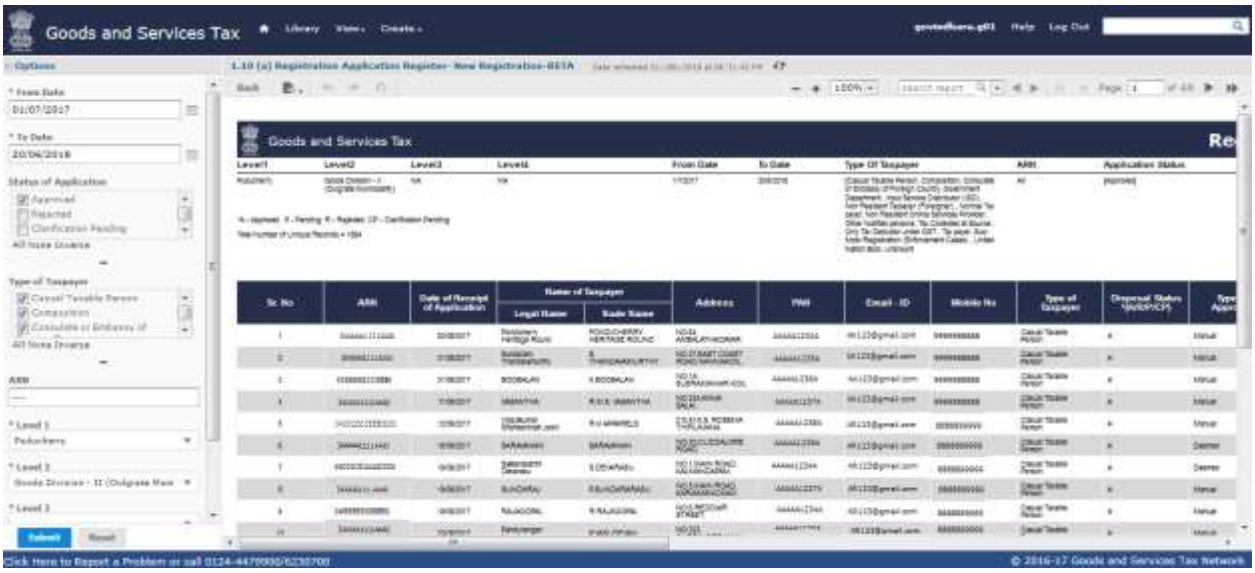
Summary of Suo Moto Cancellations



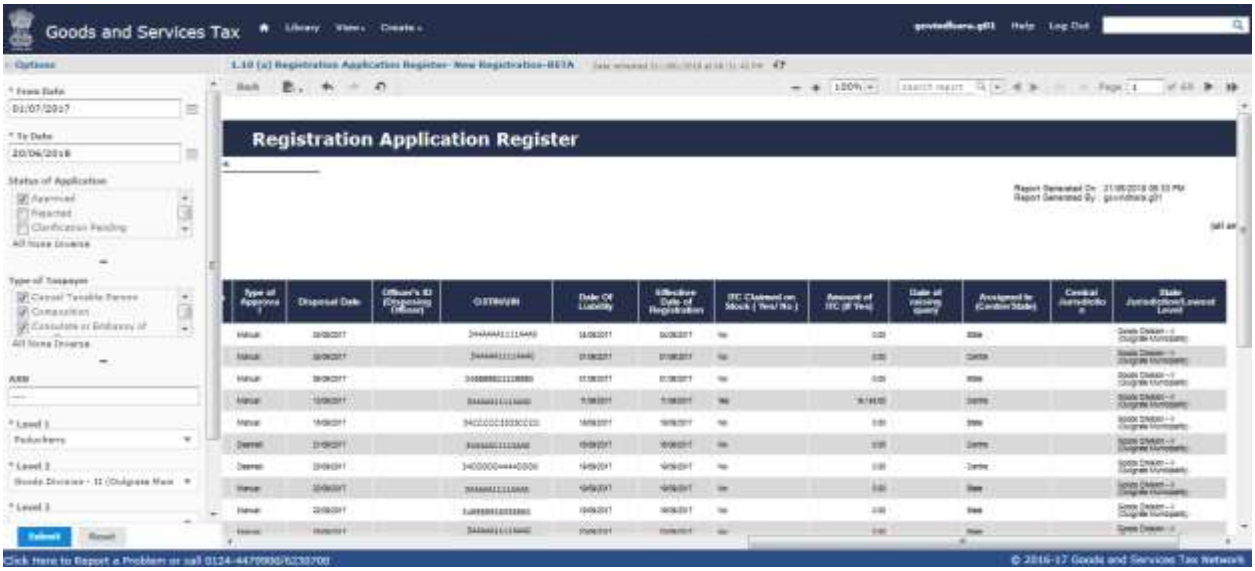
8. Number of Cancellations done by Reason during a Period



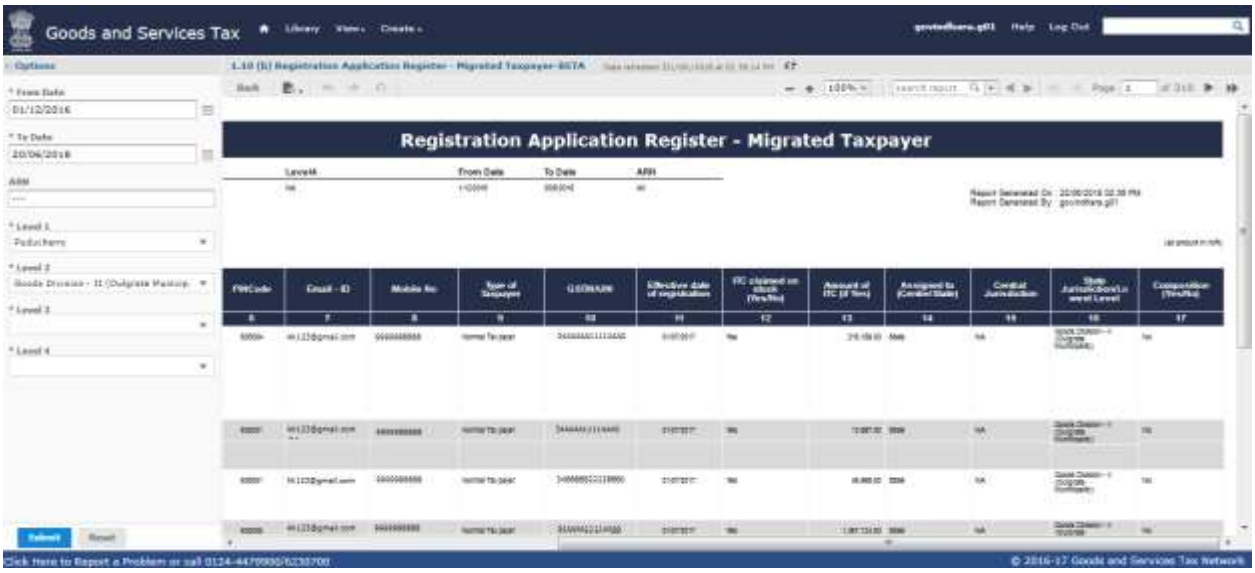
9.1 Registration Application Register (New Registration) – Screen-1



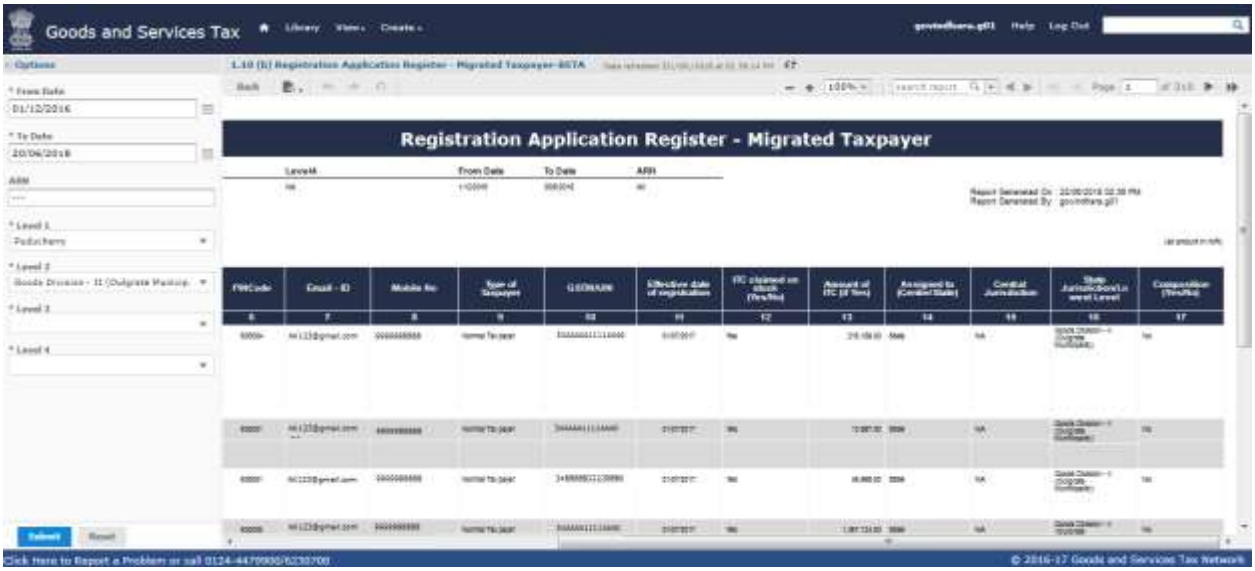
9.2 Registration Application Register (New Registration) – Screen-2



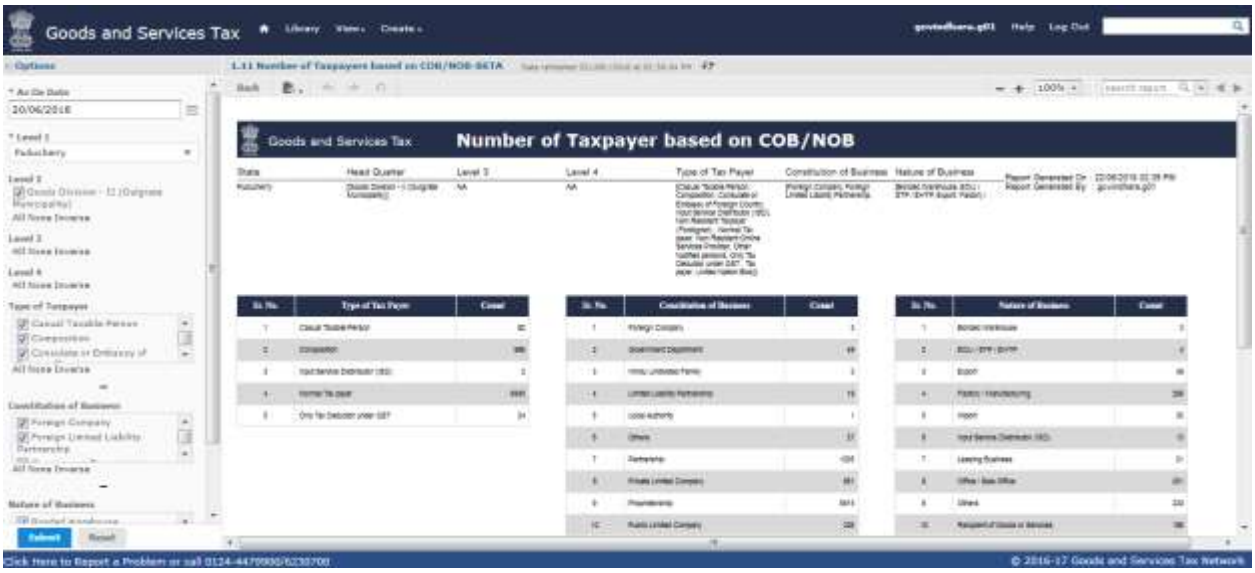
10.1. Registration Application Register (Migrated tax payer) – Screen-1



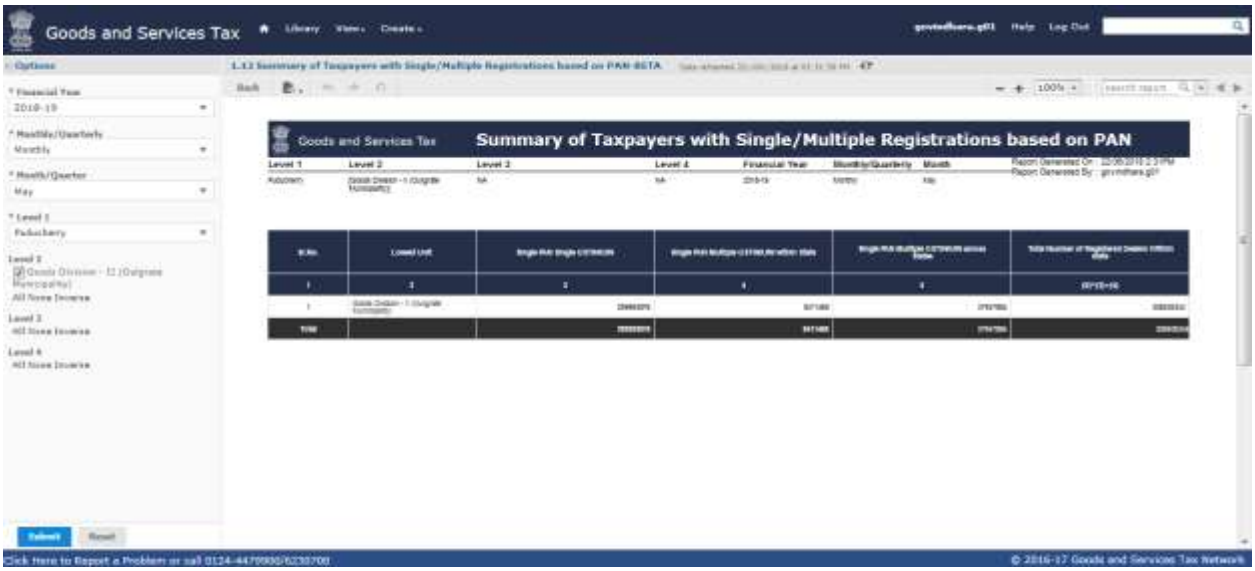
10.2. Registration Application Register (Migrated tax payer) – Screen-2



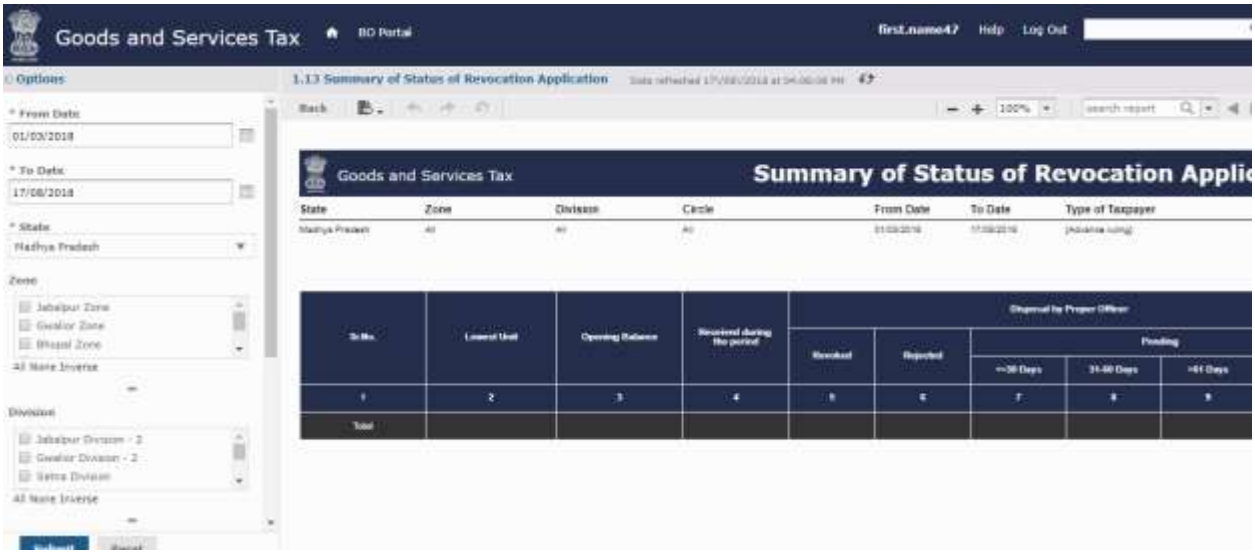
11. Number of Taxpayer based on COB/NOB



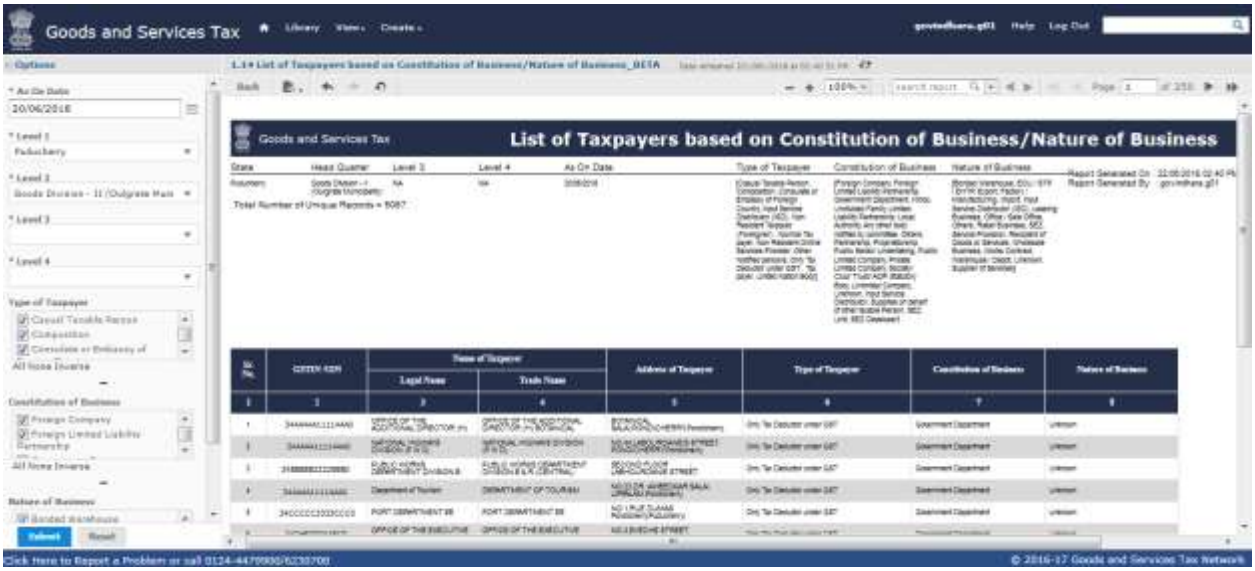
12. Summary of Taxpayers with Single/Multiple Registrations based on PAN



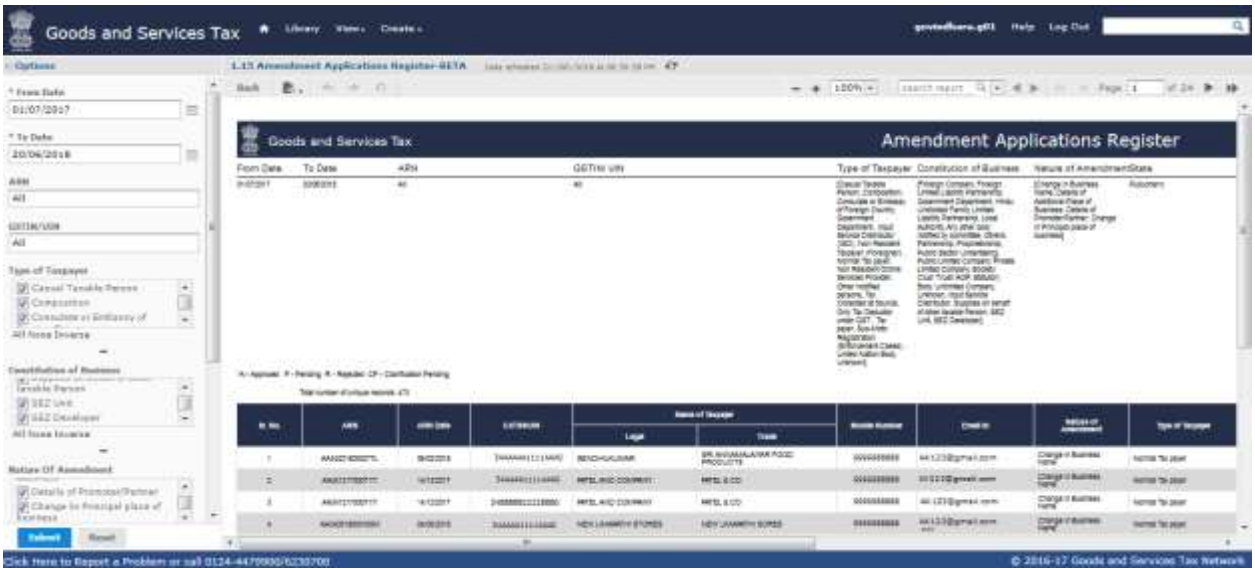
Summary of Status of Revocation Application



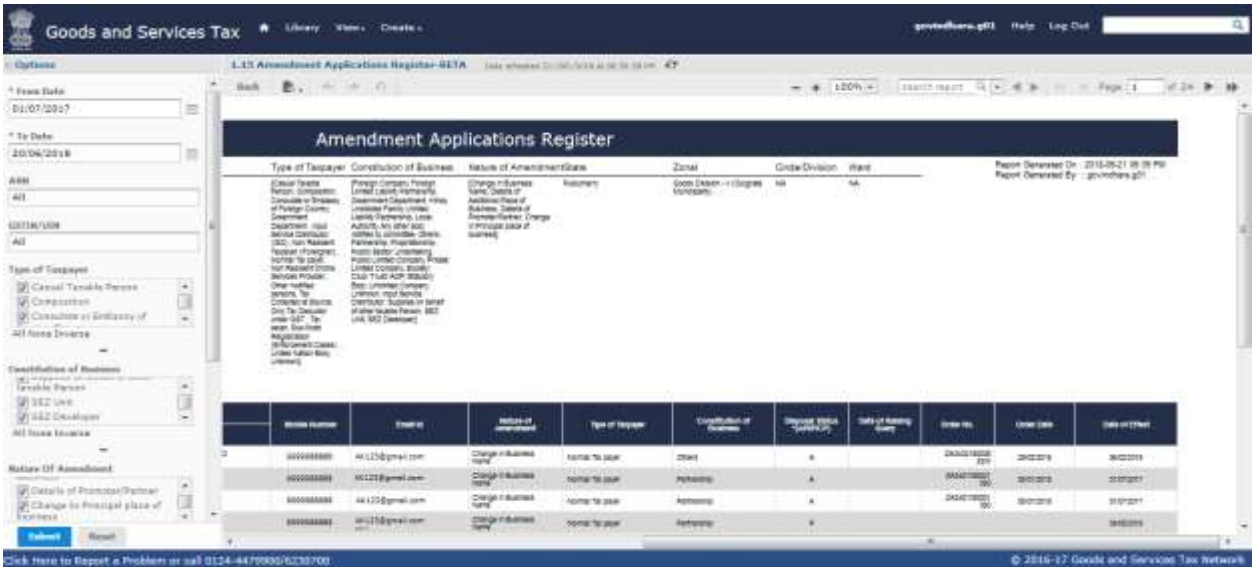
13. List of Taxpayers based on Constitution of Business/Nature of Business



14.1 Amendment Applications Register – Screen-1

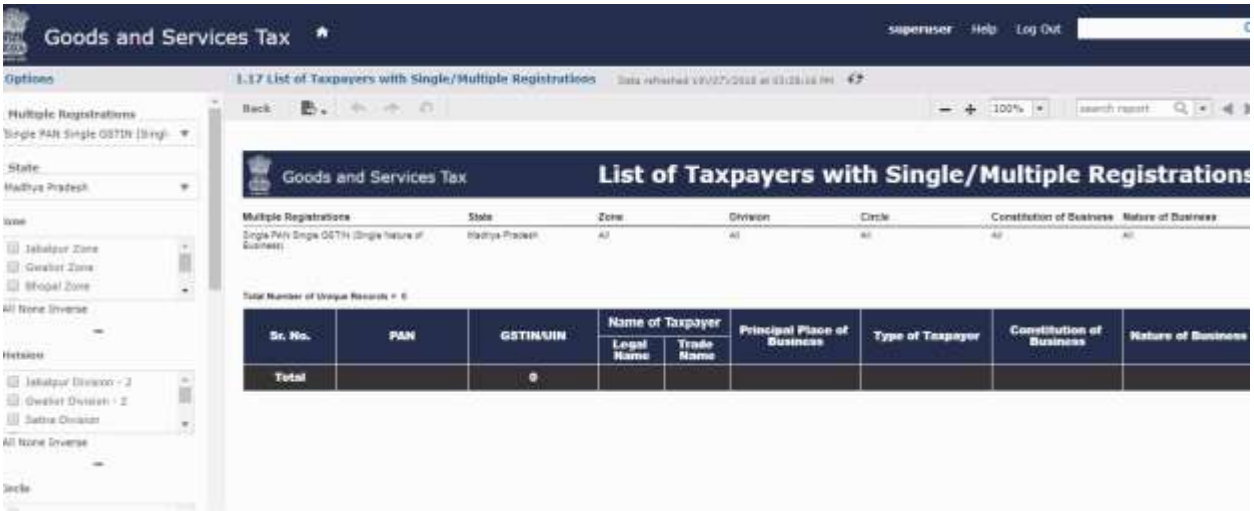


14.2 Amendment Applications Register – Screen-2

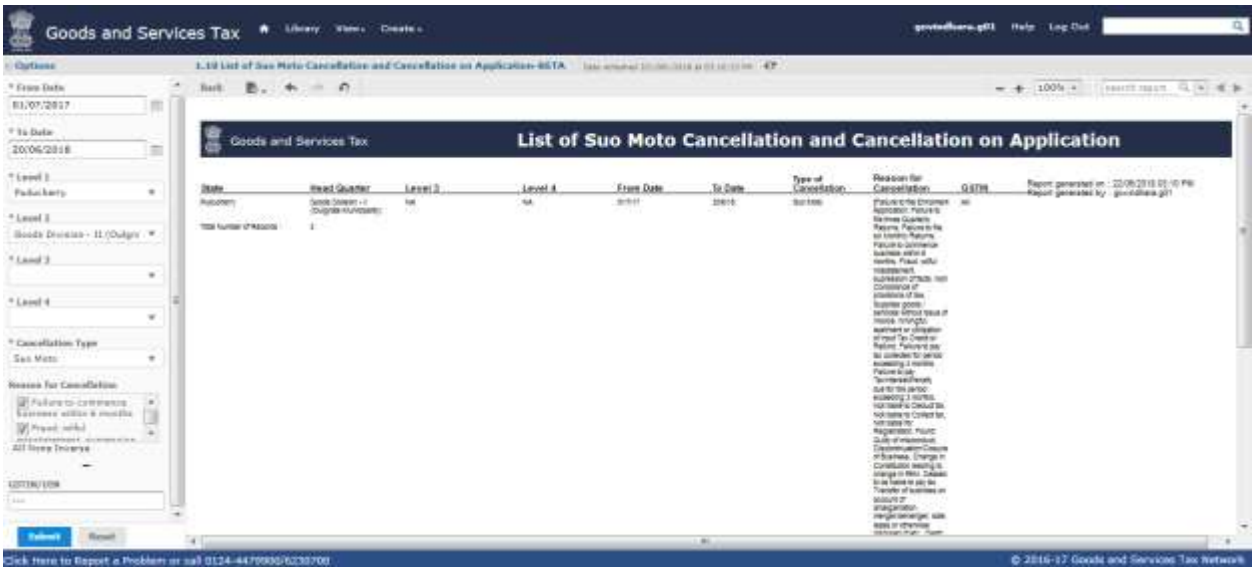


List of Revocation Application

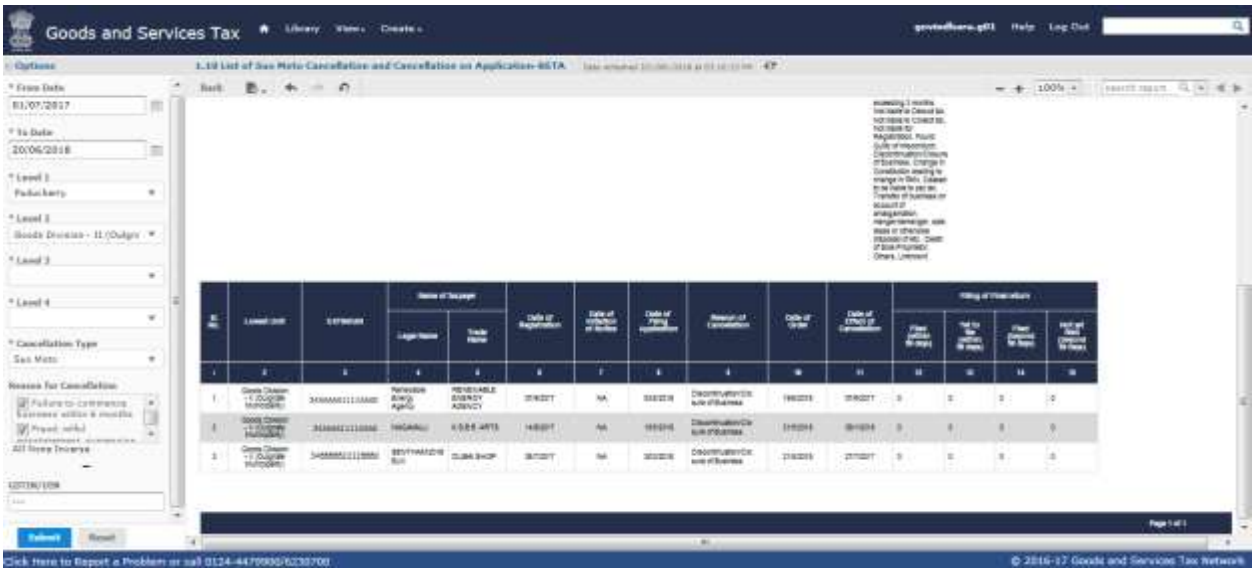
List of Taxpayers with Single/Multiple Registrations



15.1. List of Suo-moto Cancellation and Cancellation on application – Screen-1



15.2. List of Suo-moto Cancellation and Cancellation on application – Screen-2

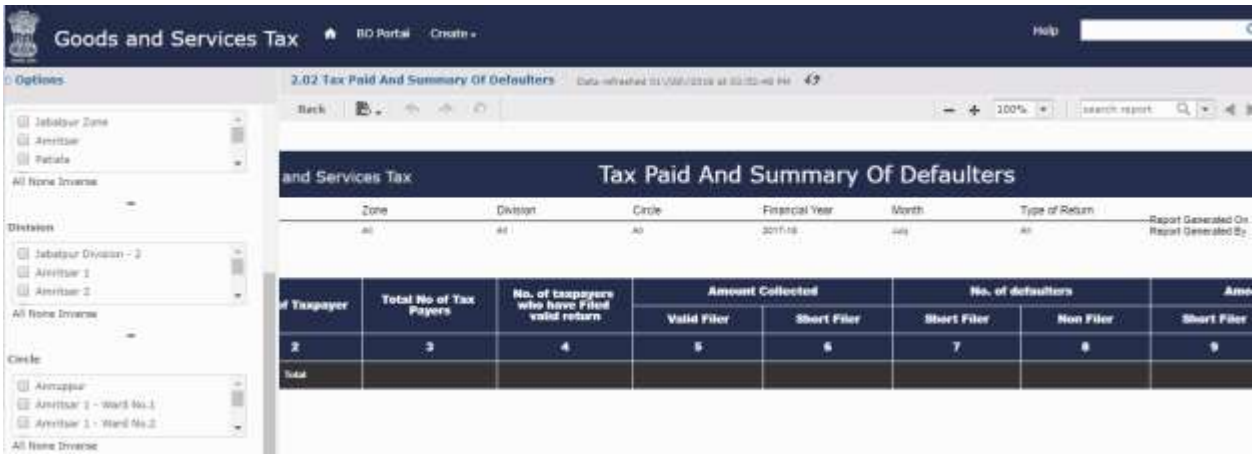


Allotment of Provisional IDs against Enrollment Application

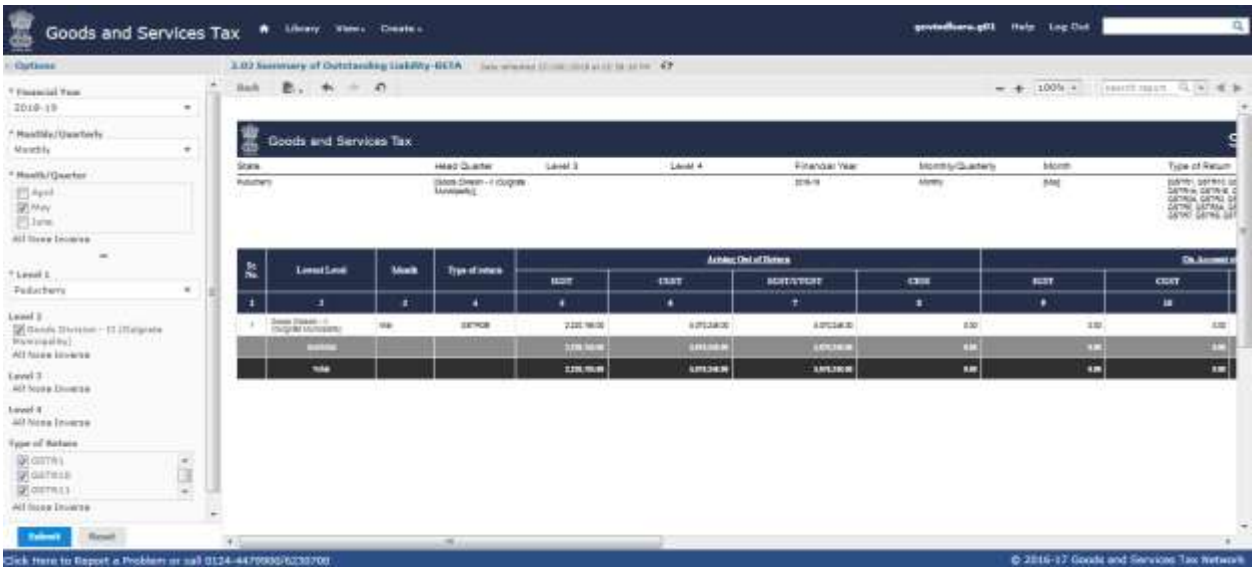
Payments

16. Summary of Collection Report based on Type of Taxpayer

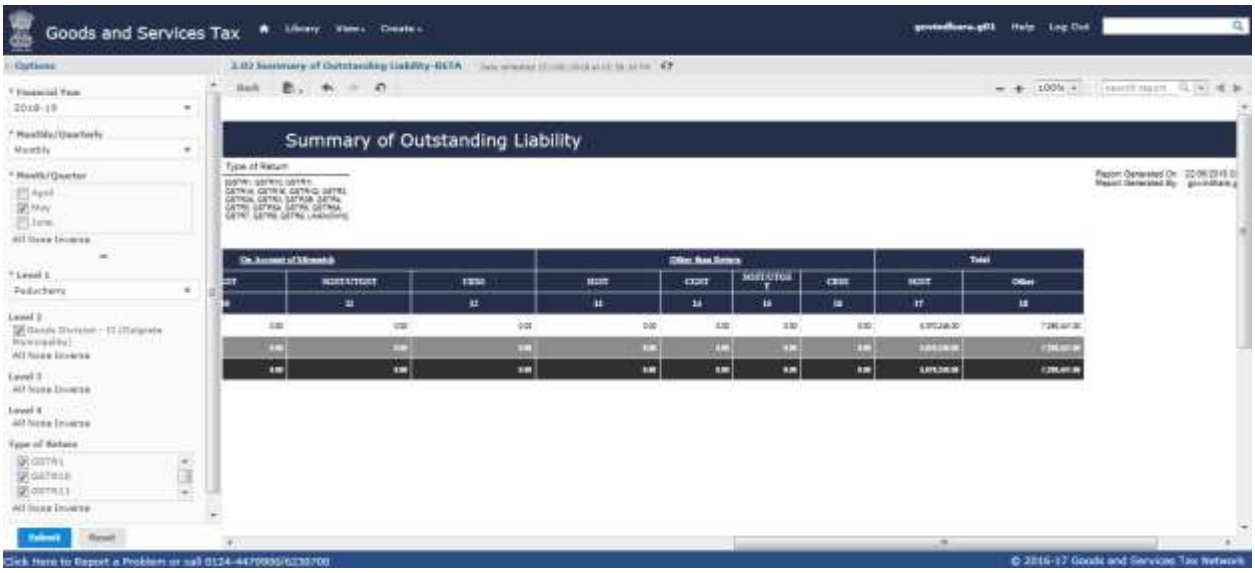
Tax Paid and Summary of Defaulters



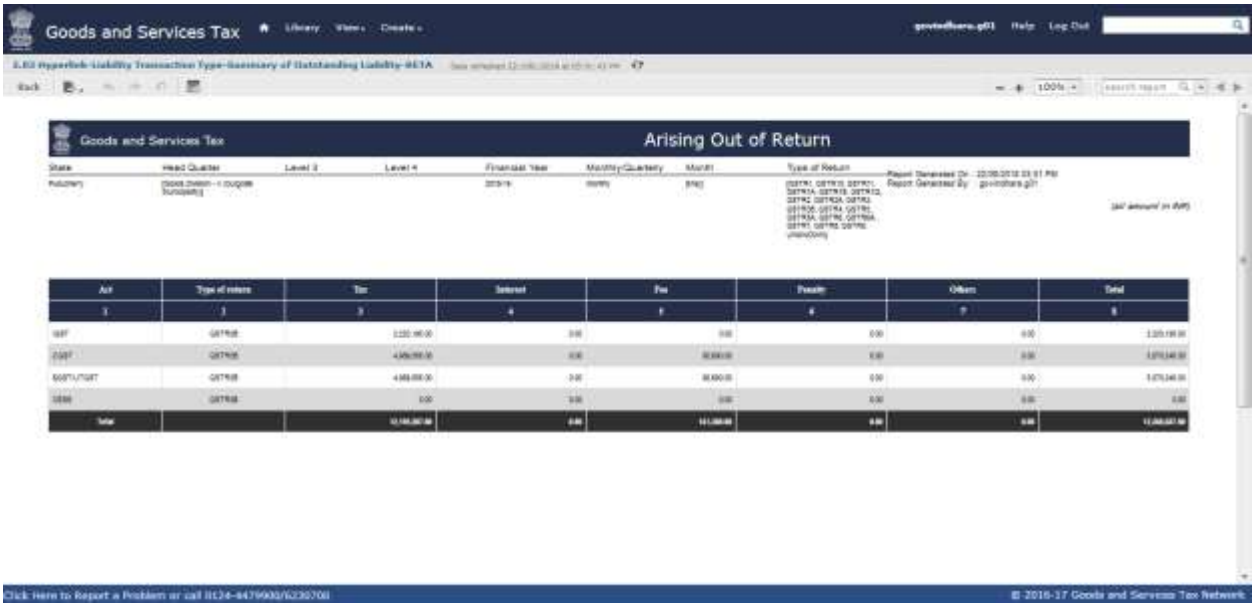
17.1. Summary of Outstanding Liability – Screen-1



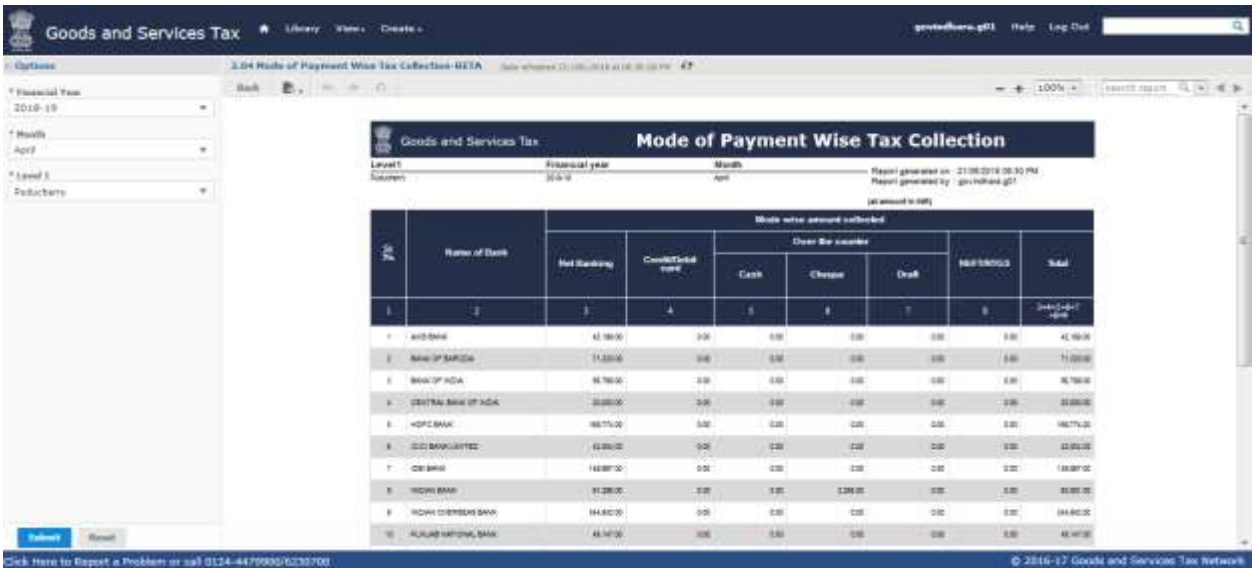
17.2. Summary of Outstanding Liability – Screen-2



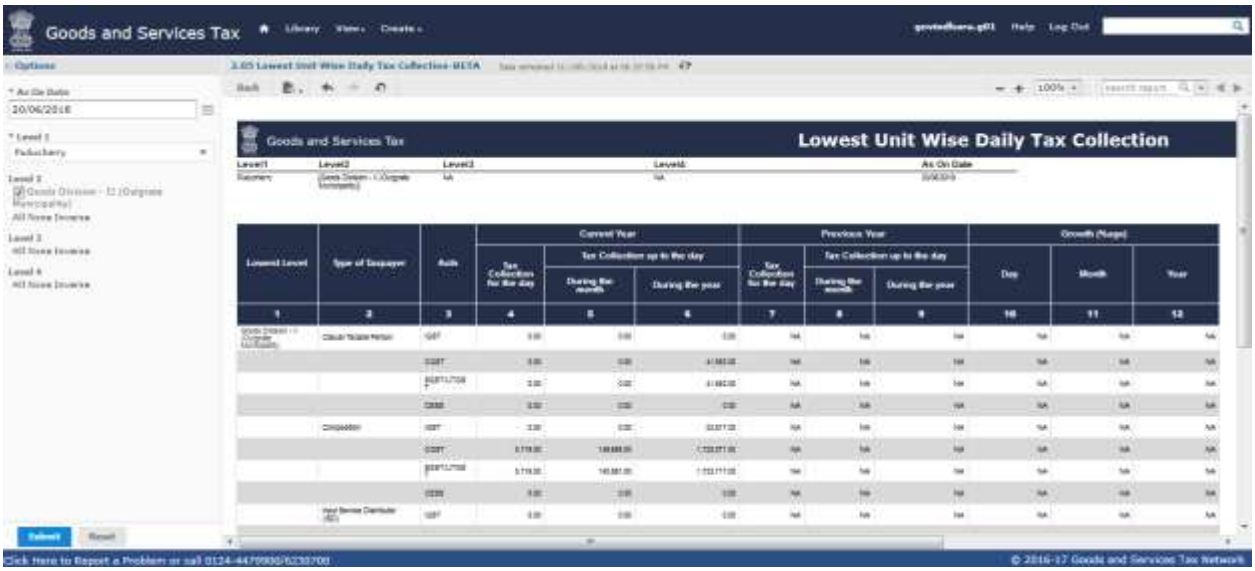
17.3 Summary of Outstanding Liability - Hyperlink



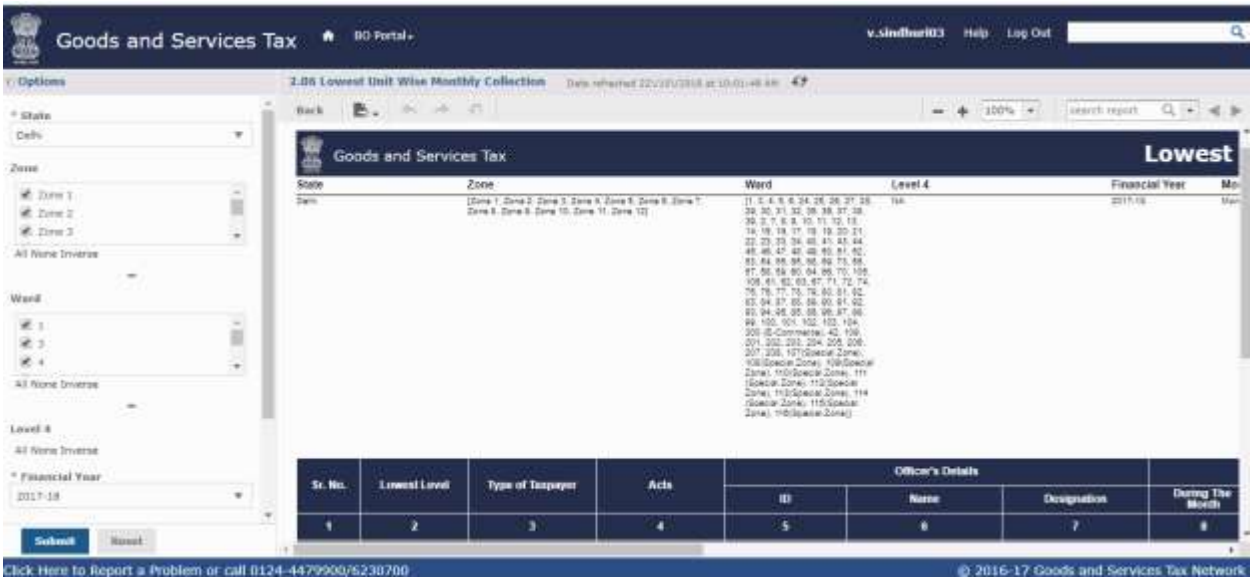
18. Mode of Payment wise Tax Collection (Mode of Payment for Tax Collection)



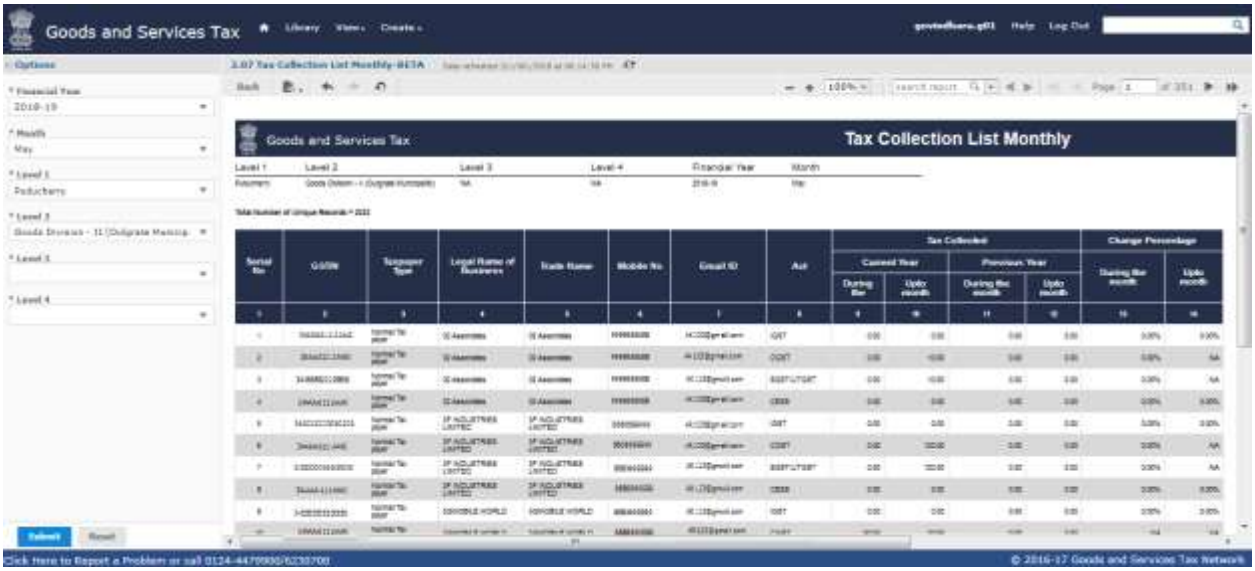
19. Lowest unit Wise Daily Tax Collection (Ward Wise Daily Tax Collection)



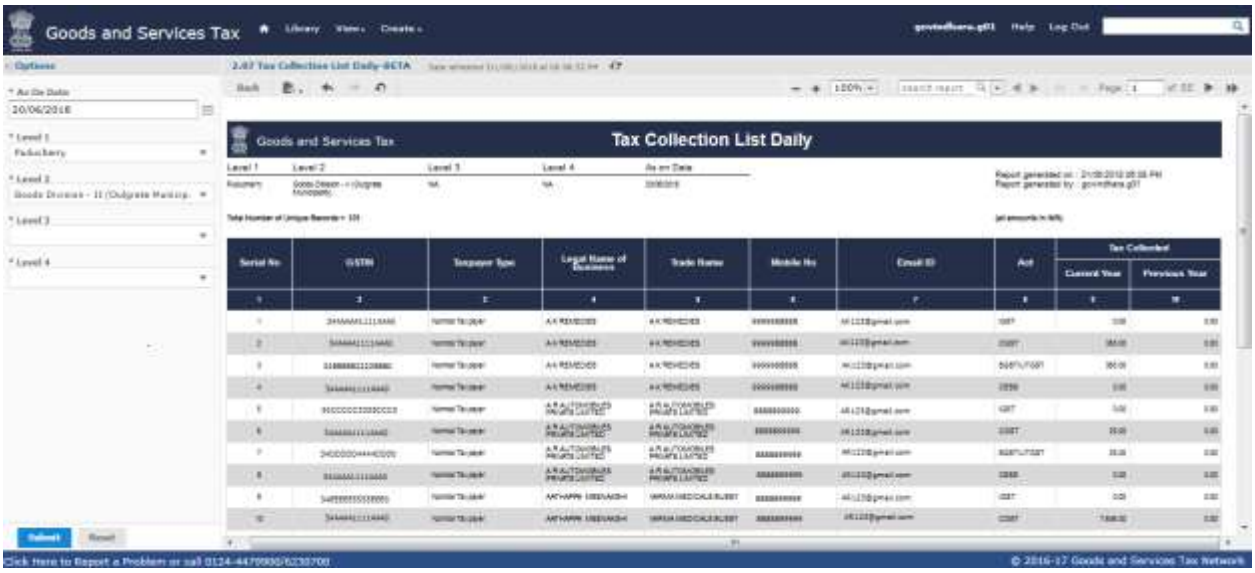
Lowest Unit Wise Monthly Collection



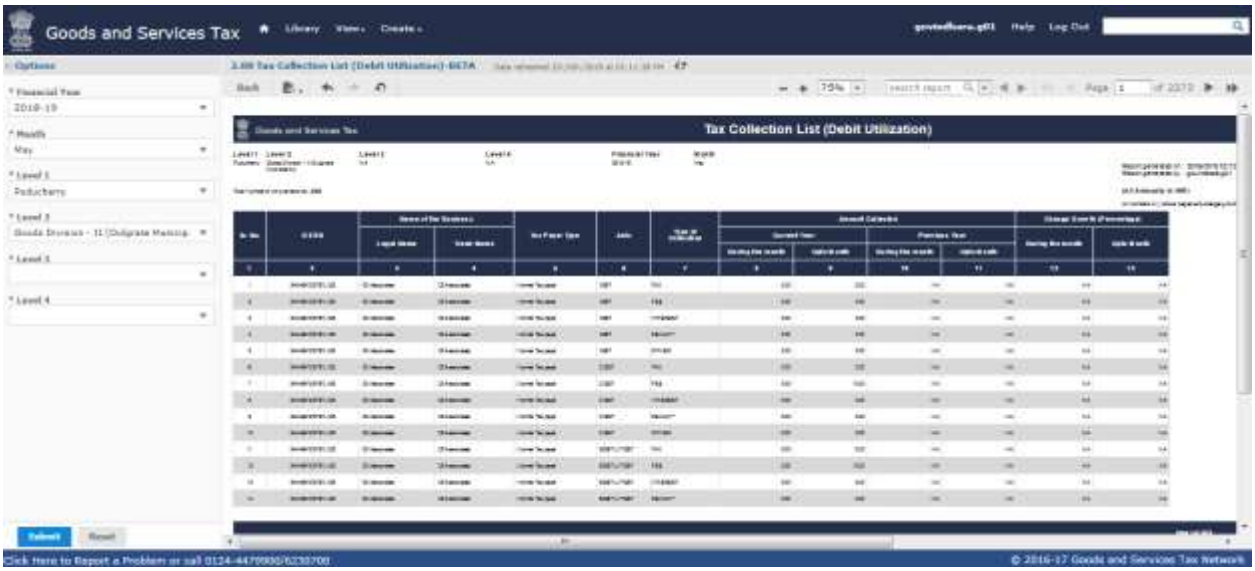
20. Tax Collection List (Monthly)



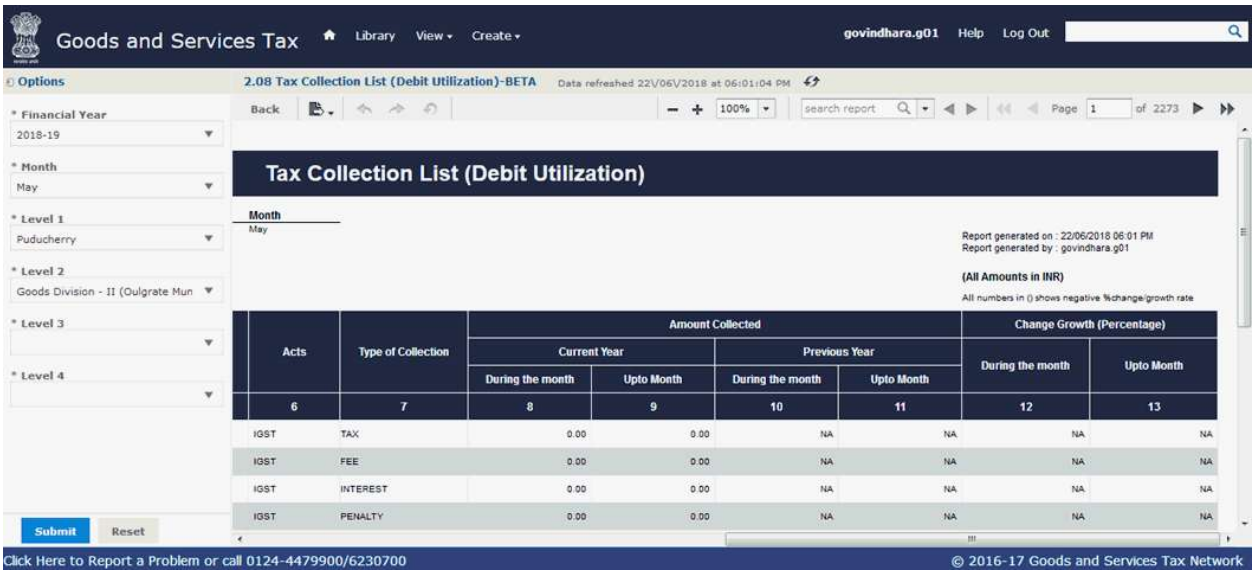
21. Tax Collection List (Daily)



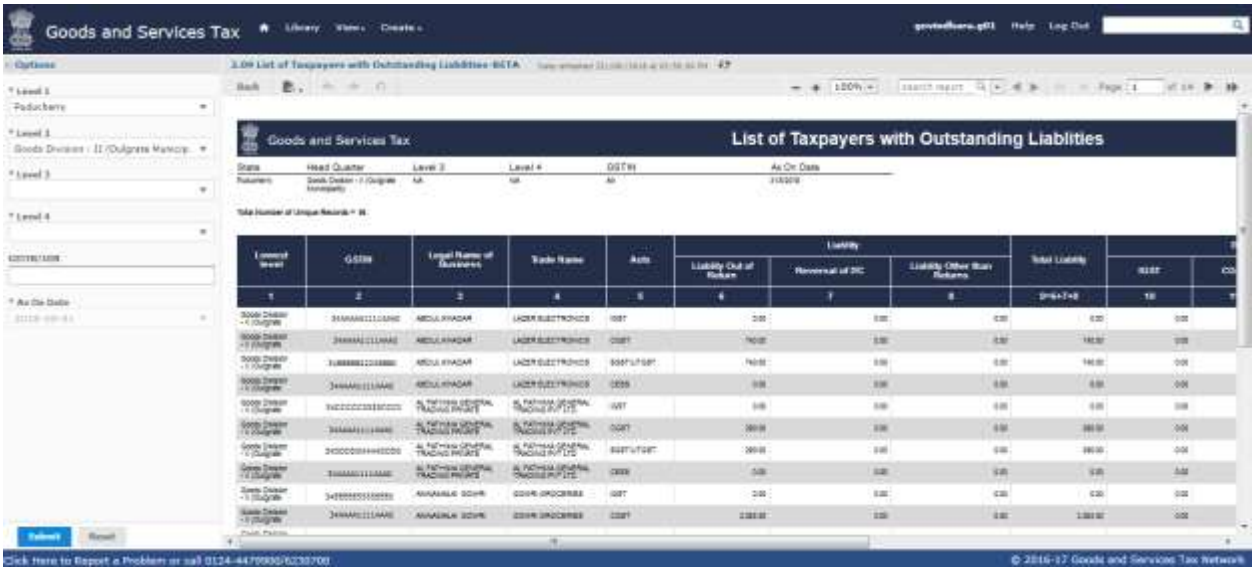
22.1 Tax Collection List(Debit utilization) – Screen-1



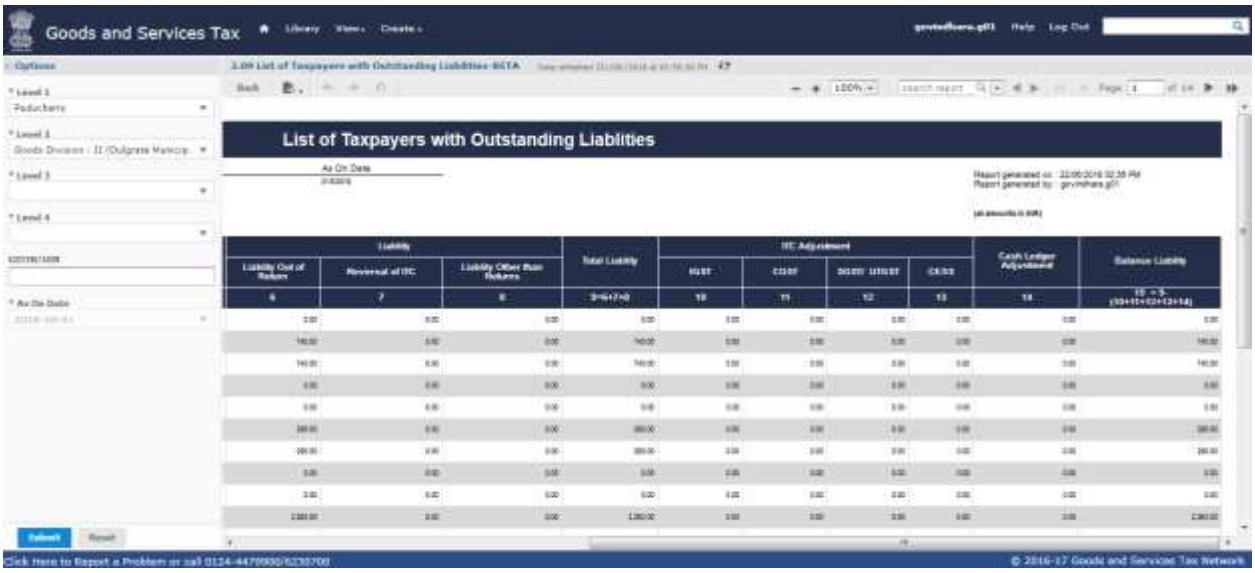
22.2 Tax Collection List(Debit utilization) – Screen-2



23.1. List of Taxpayers with Outstanding Liabilities – Screen-1



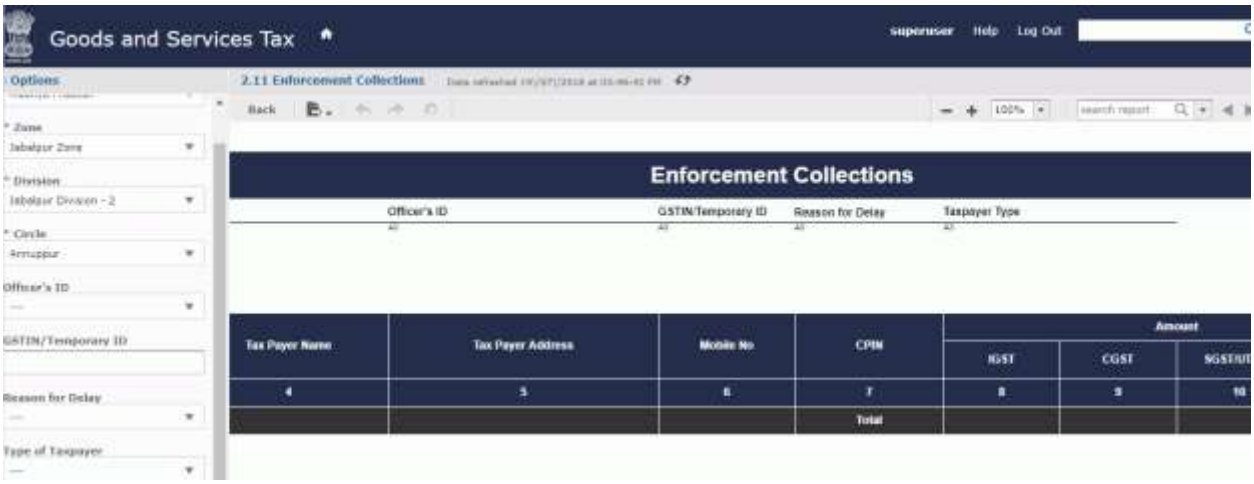
23.2. List of Taxpayers with Outstanding Liabilities – Screen-2



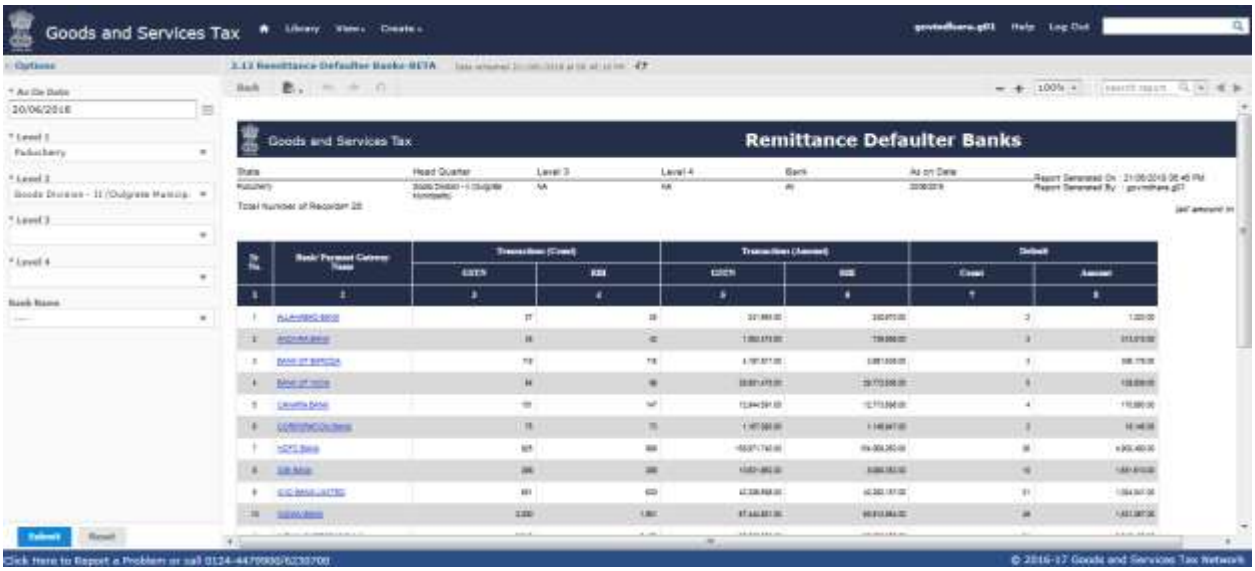
Payment Register of Unregistered Taxpayers

Printed doc

Enforcement Collections



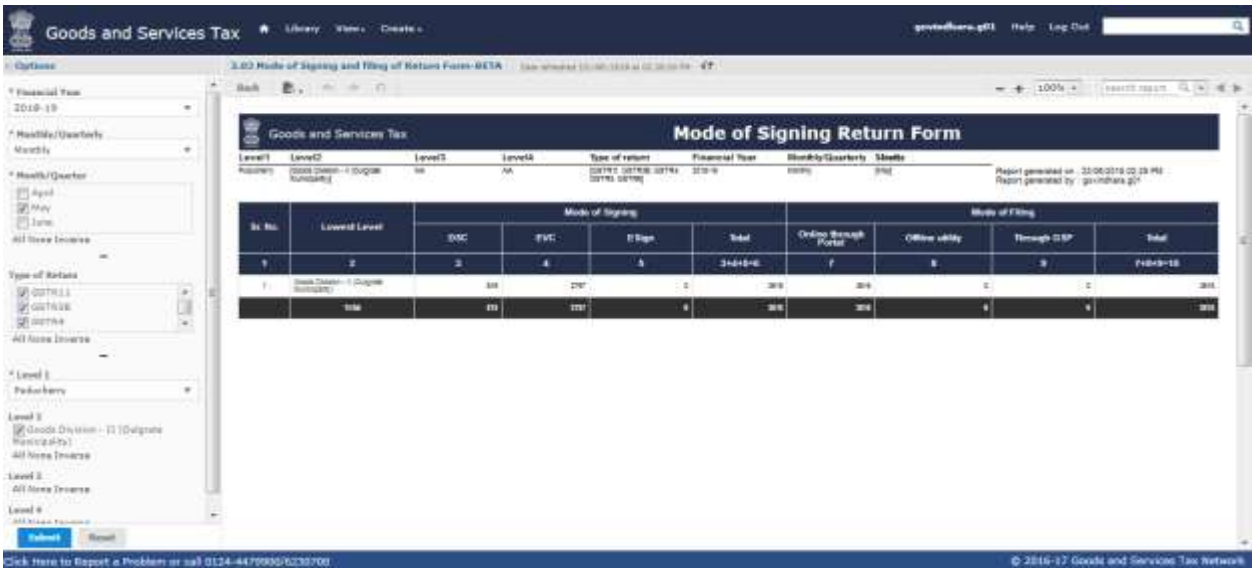
24. Remittance Defaulter Banks



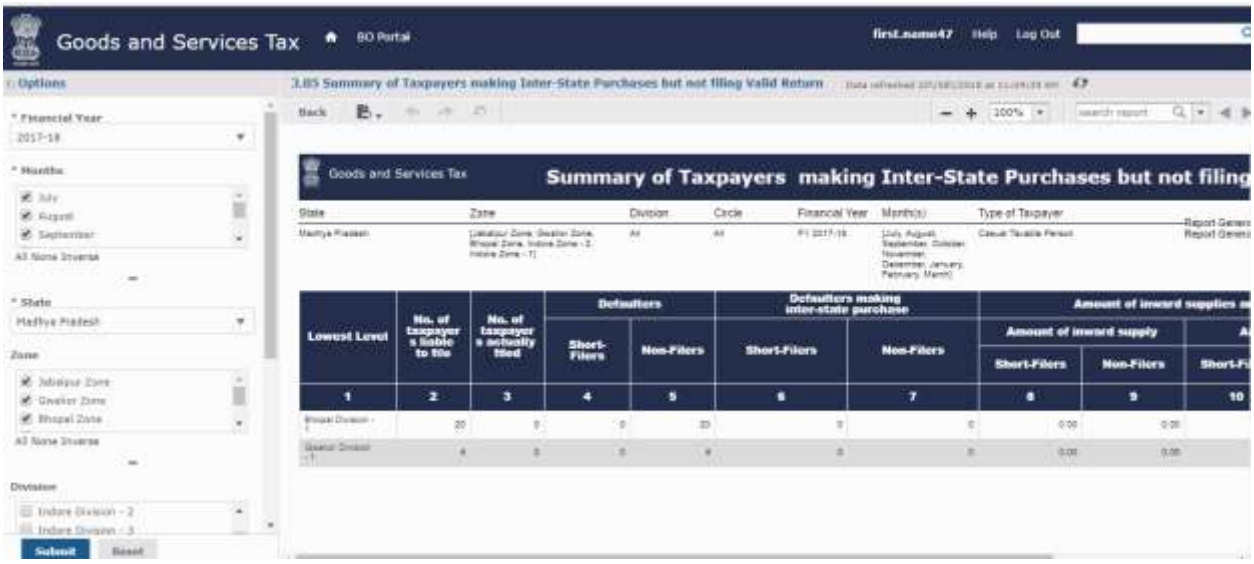
Returns

State Level Inter State Supply

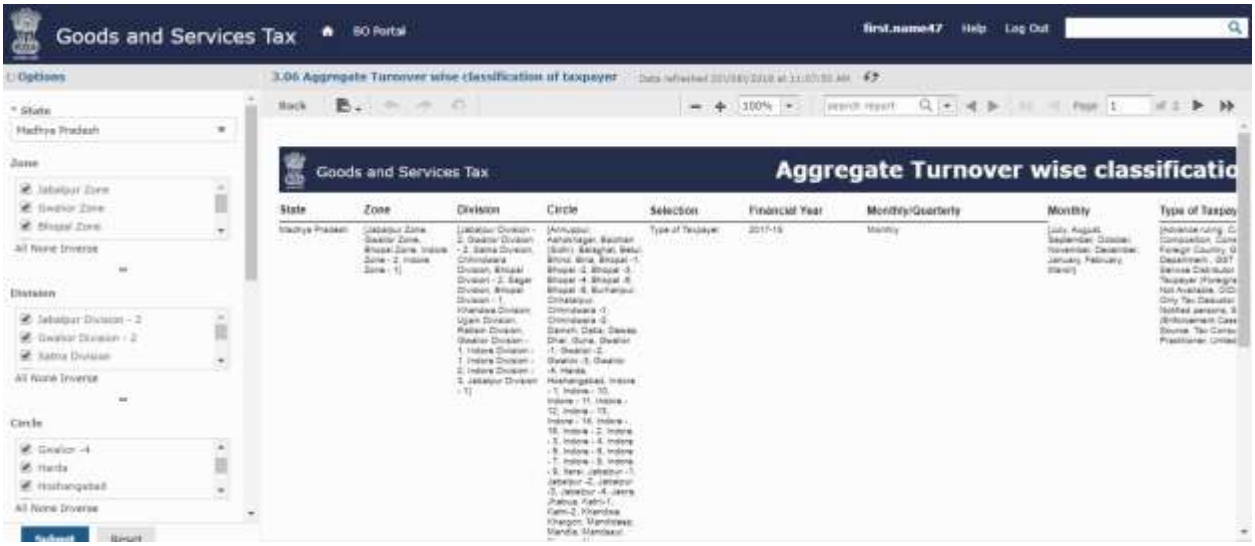
25. Mode of Signing Return Form



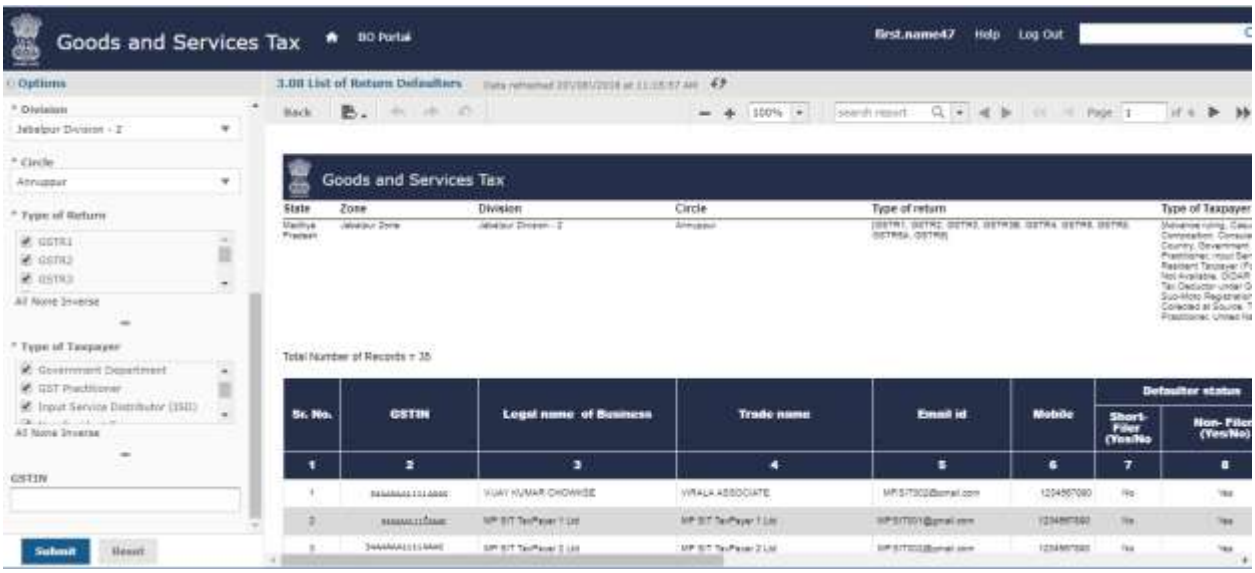
Summary of Taxpayers making Inter-State Purchases but not filing Valid Return



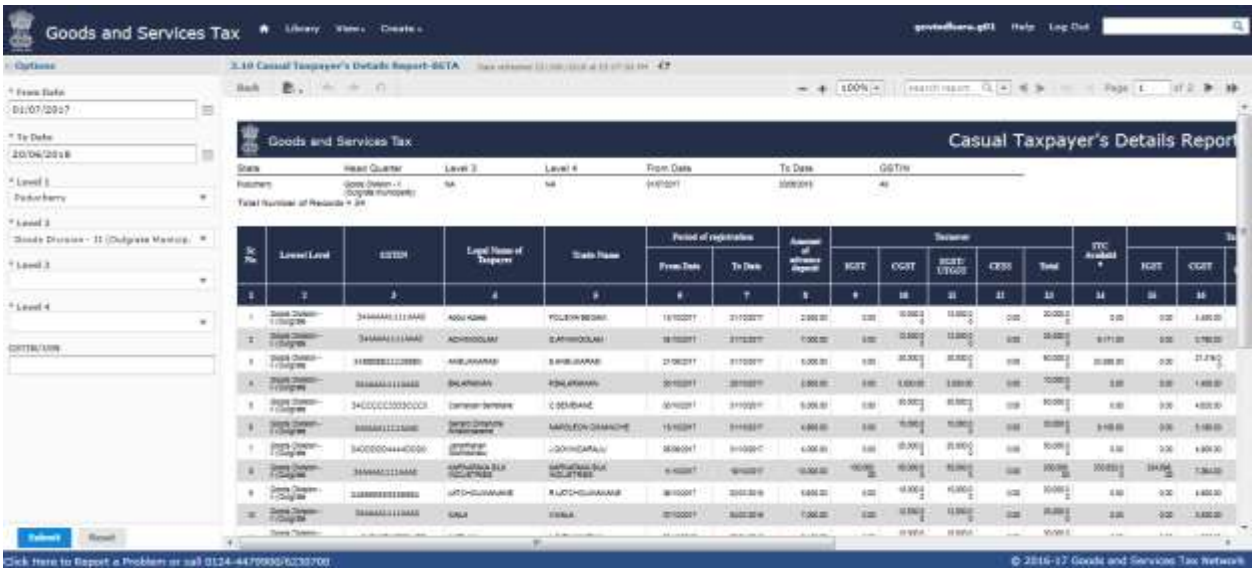
Aggregate turnover Wise classification of taxpayers



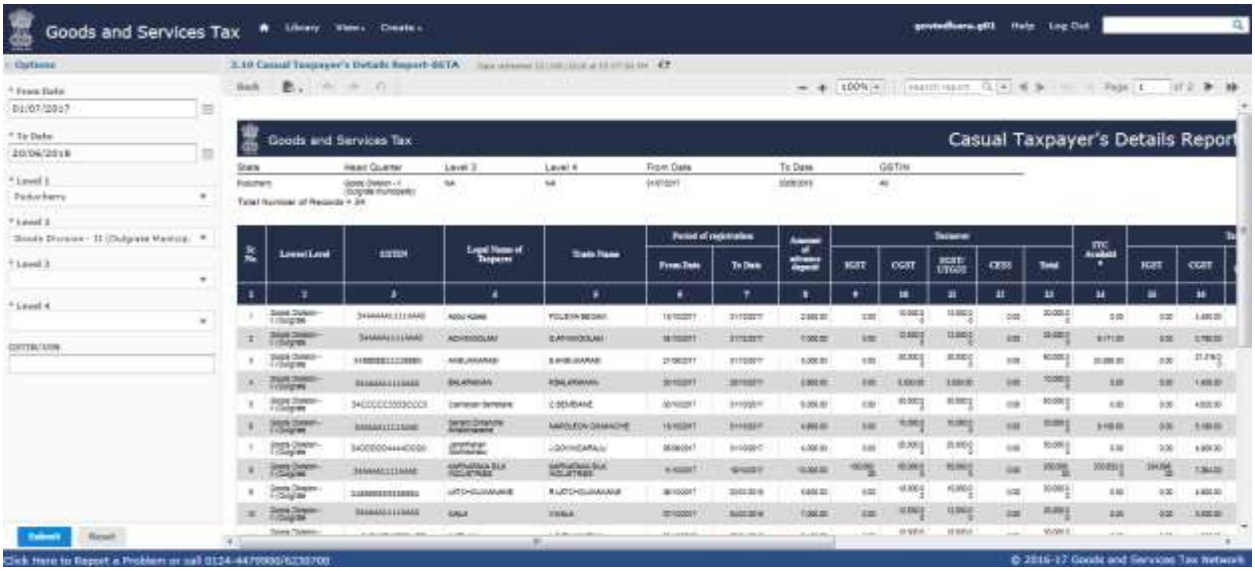
List of Return Defaulters



26.1. Casual Taxpayer's Details Report – Screen-1

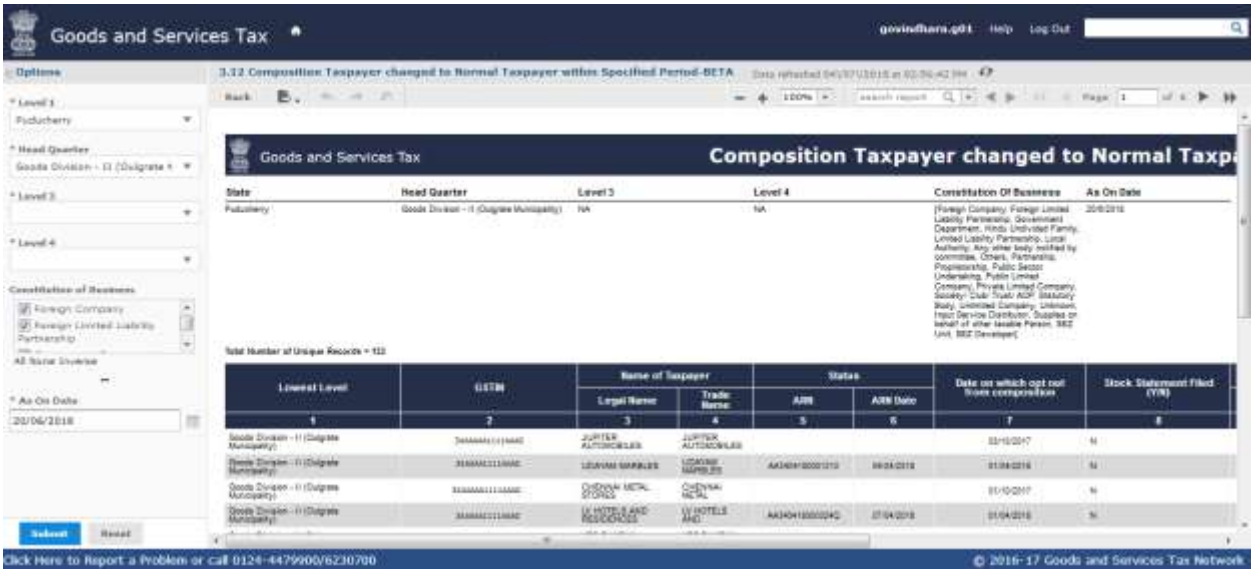


26.2. Casual Taxpayer's Details Report – Screen-2

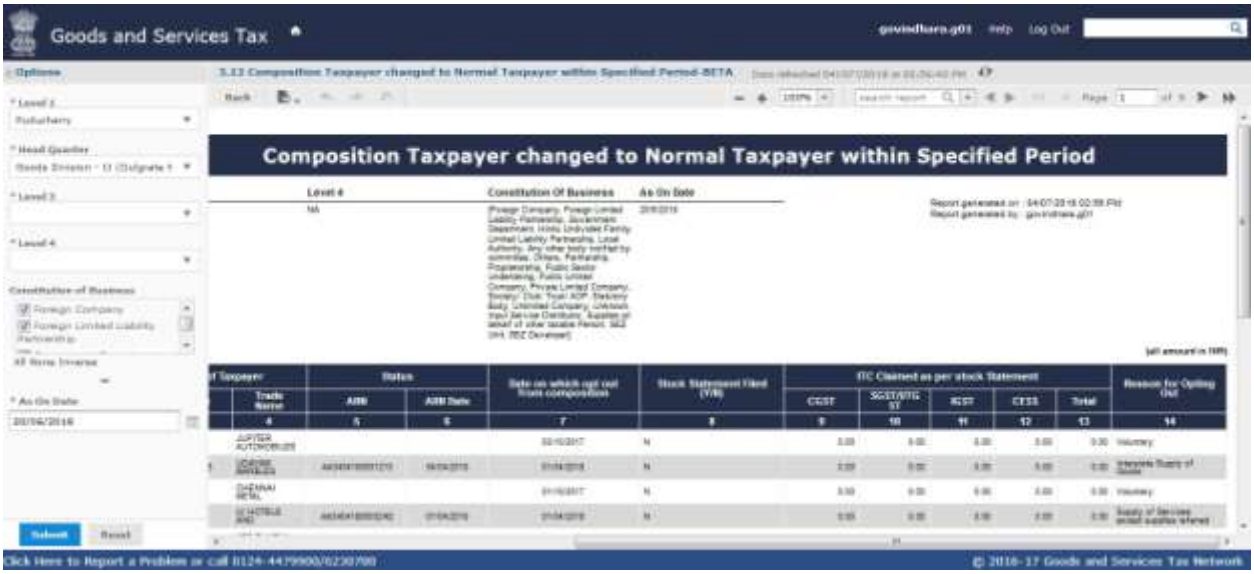


Non Resident Taxpayer Details

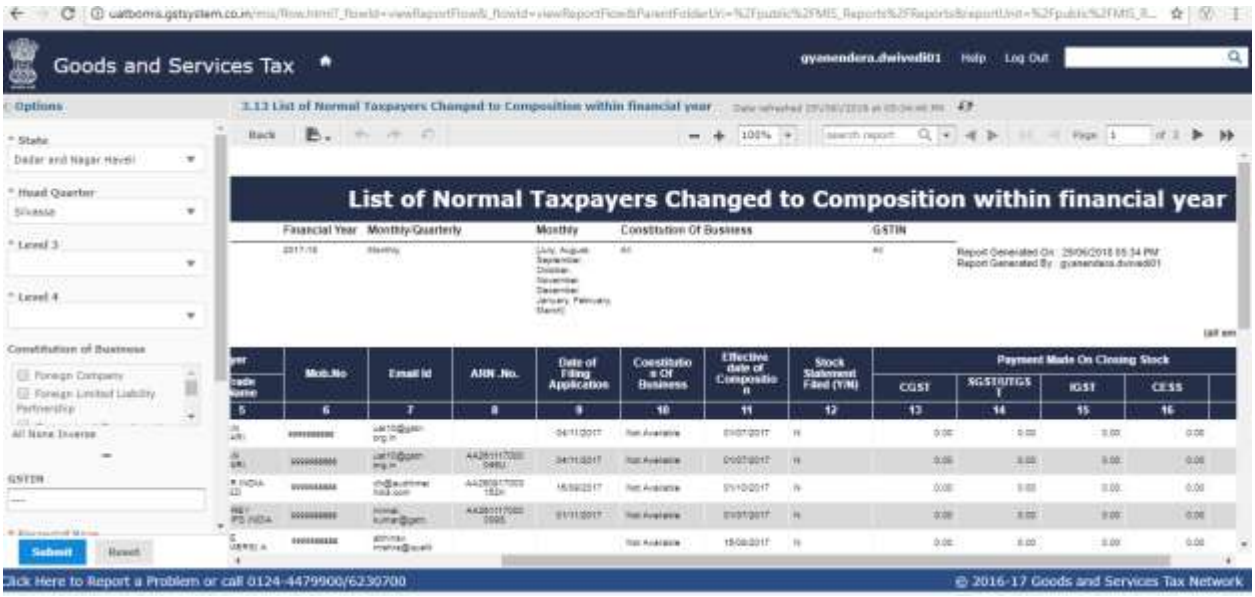
27.1 Composition Taxpayer changed to Normal Taxpayer within Specified Period- Screen 1



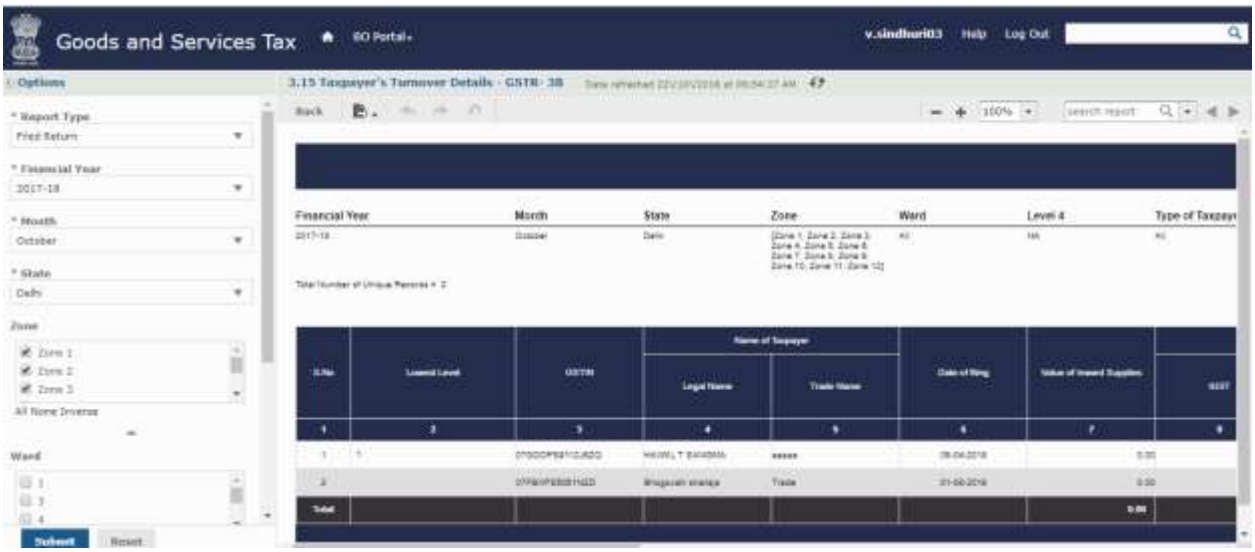
27.1 Composition Taxpayer changed to Normal Taxpayer within Specified Period - Screen 2



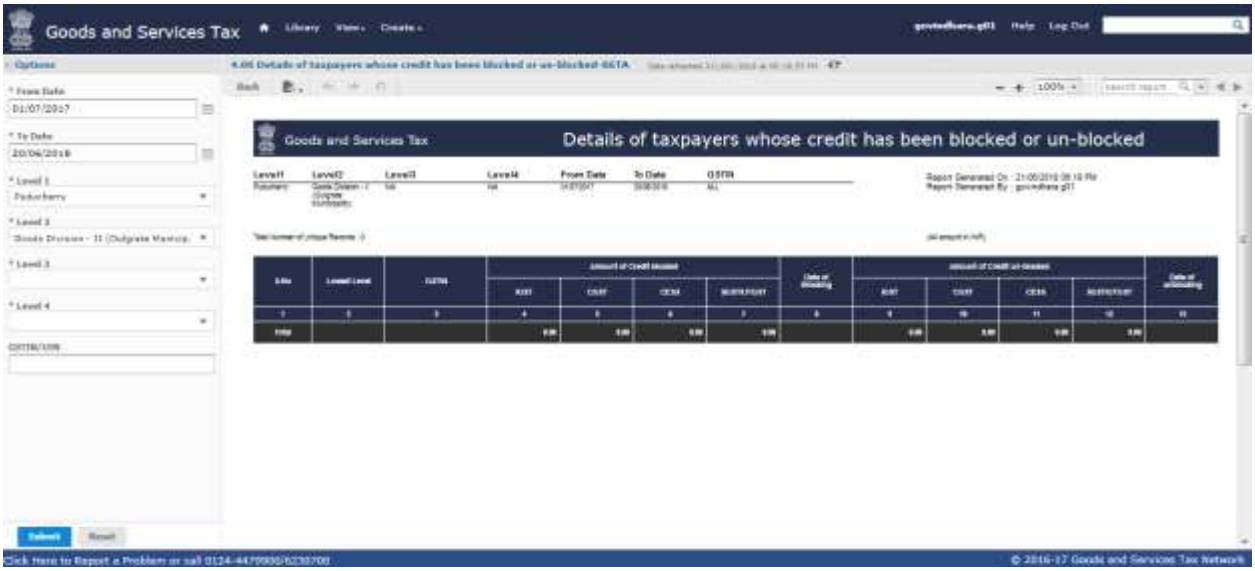
28. List of Normal Taxpayers Changed to Compounding within Financial year



Taxpayer's Turnover Details - GSTR- 3B



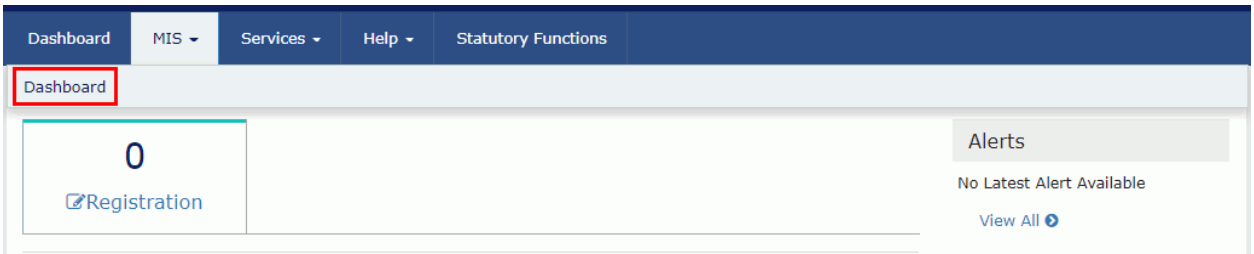
29. Block/Unblock credit work around



MIS Dashboard

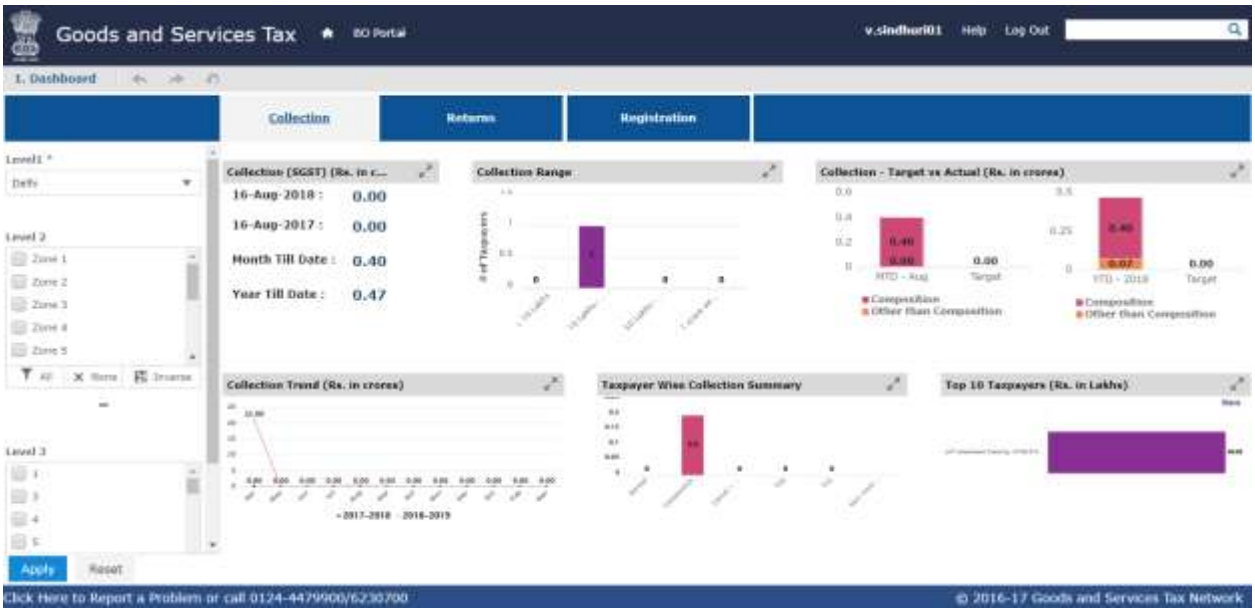
How can I view MIS on my Dashboard?

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.

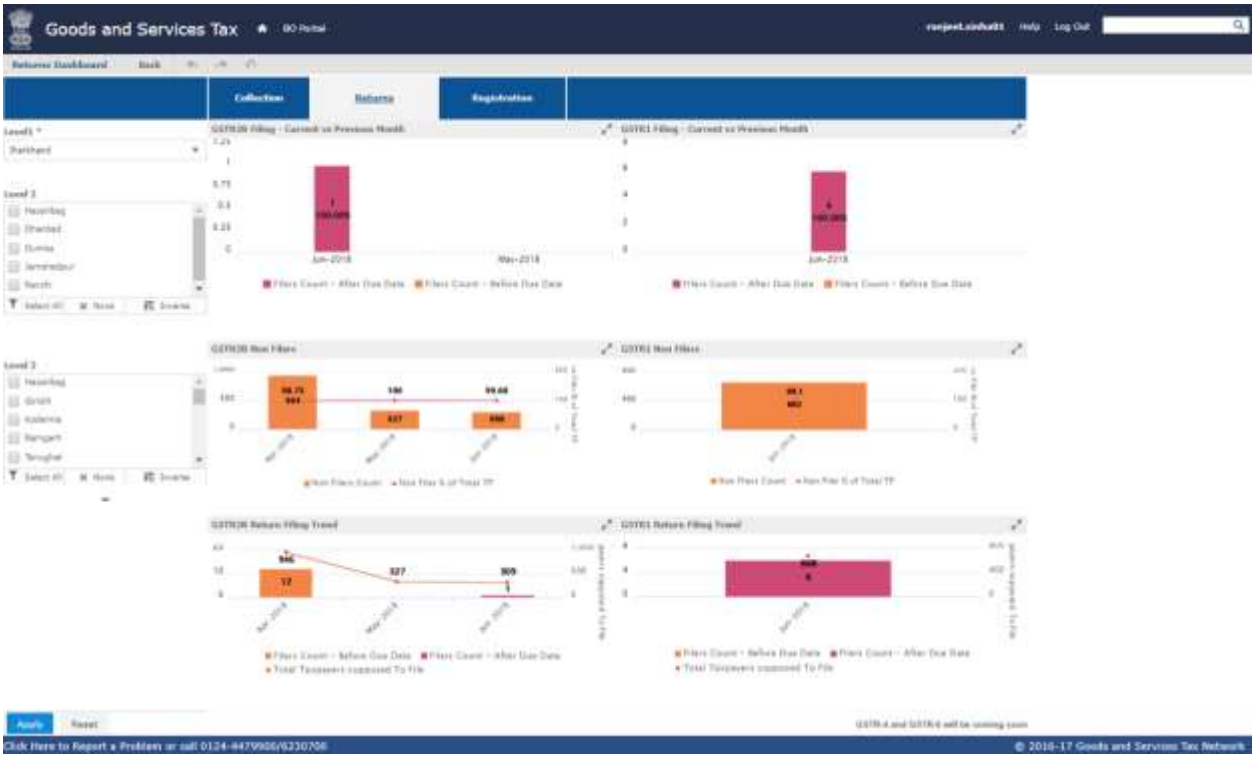


3. MIS Dashboard is displayed with Collection, Returns or Registration sections.
By default, Collection section tab is displayed.

3 (a). **Collection Dashboard:**

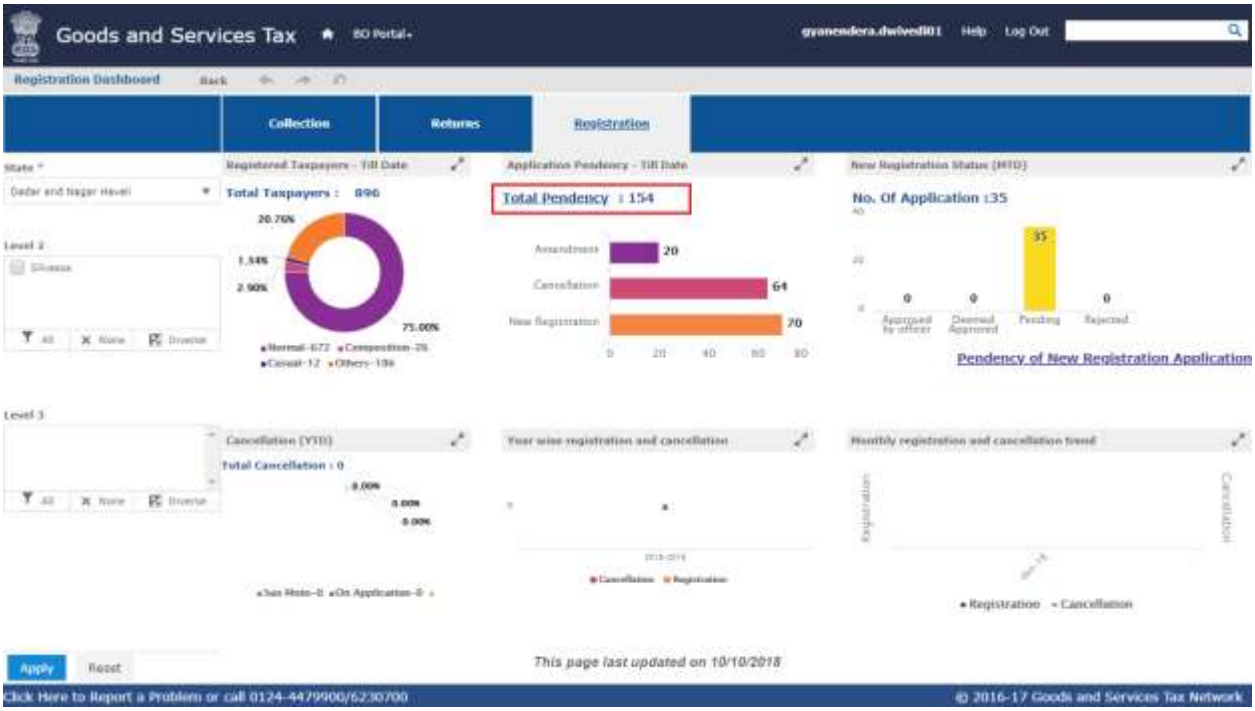


3 (b).**Returns Dashboard:**

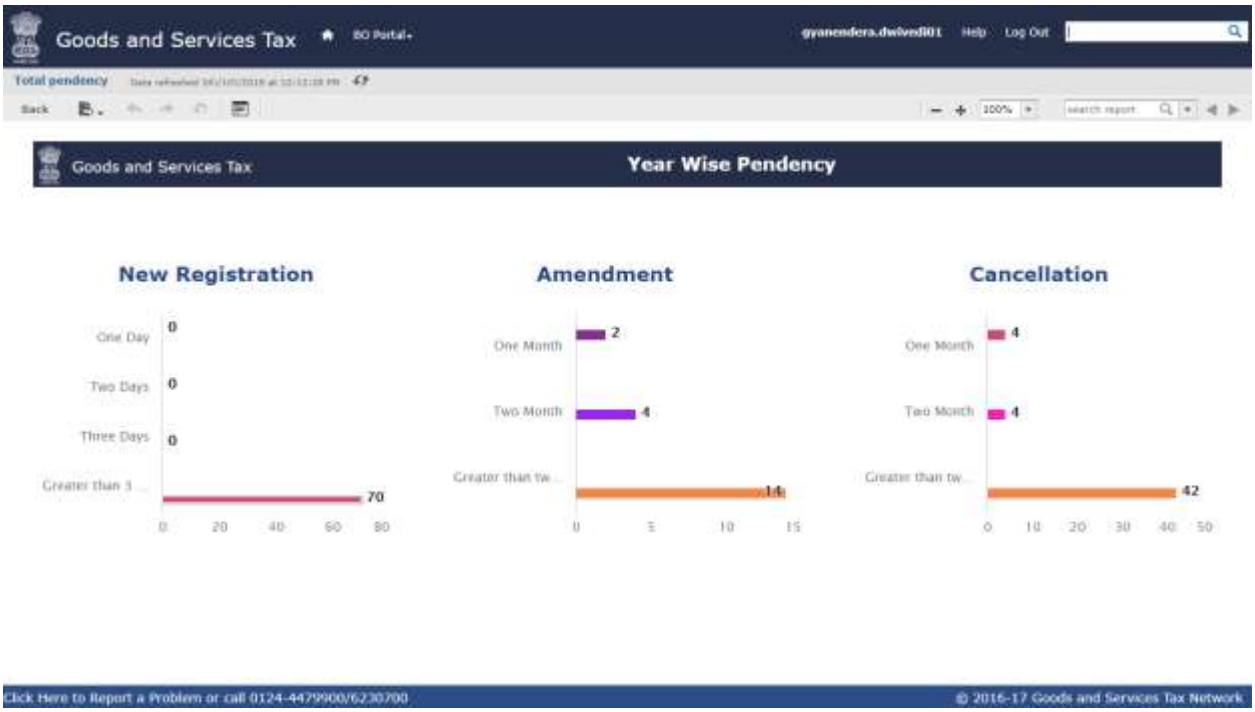


3 (c).**Registration Dashboard:**

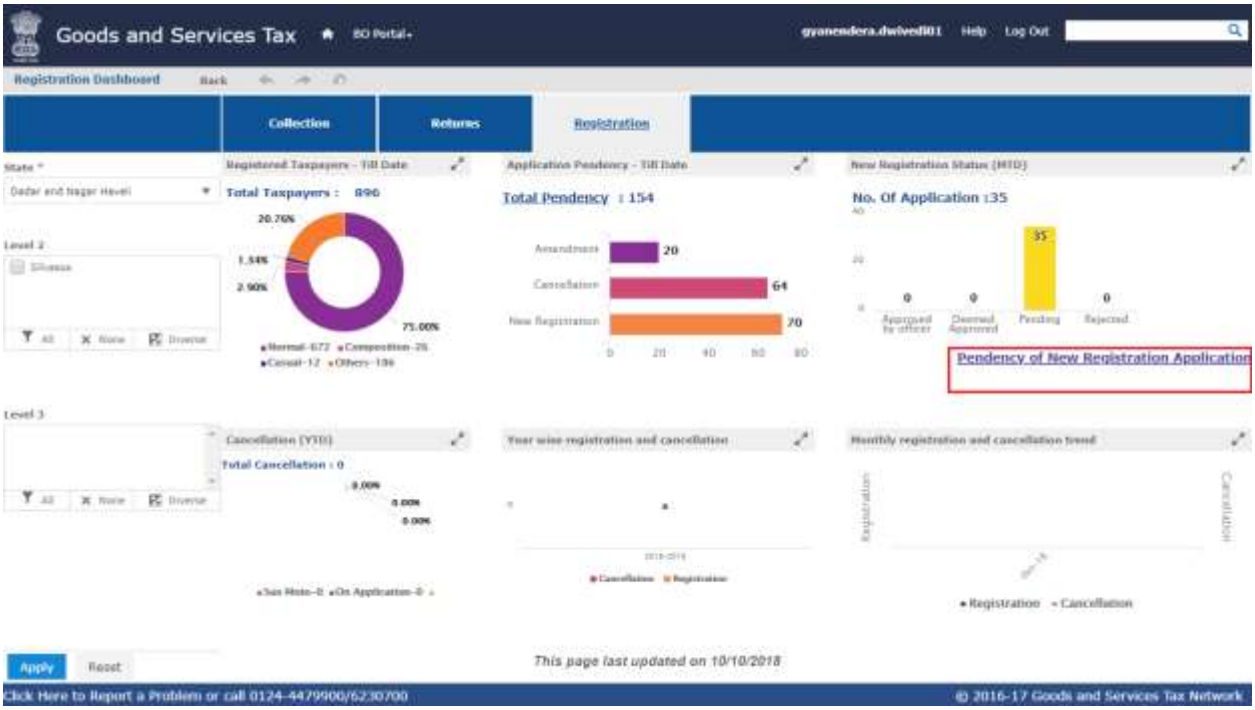
3 (c).1.1. You can click the **Total Pendency** hyperlink to view the total pendency details.



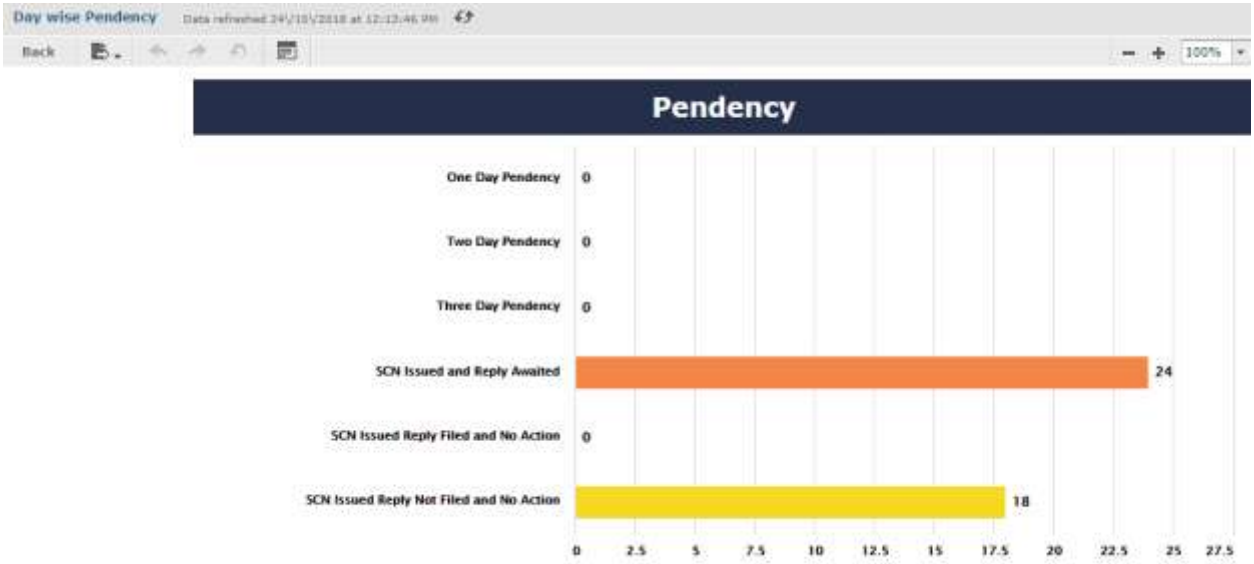
3 (c).1.2. Total Pendency details are displayed in a new window.



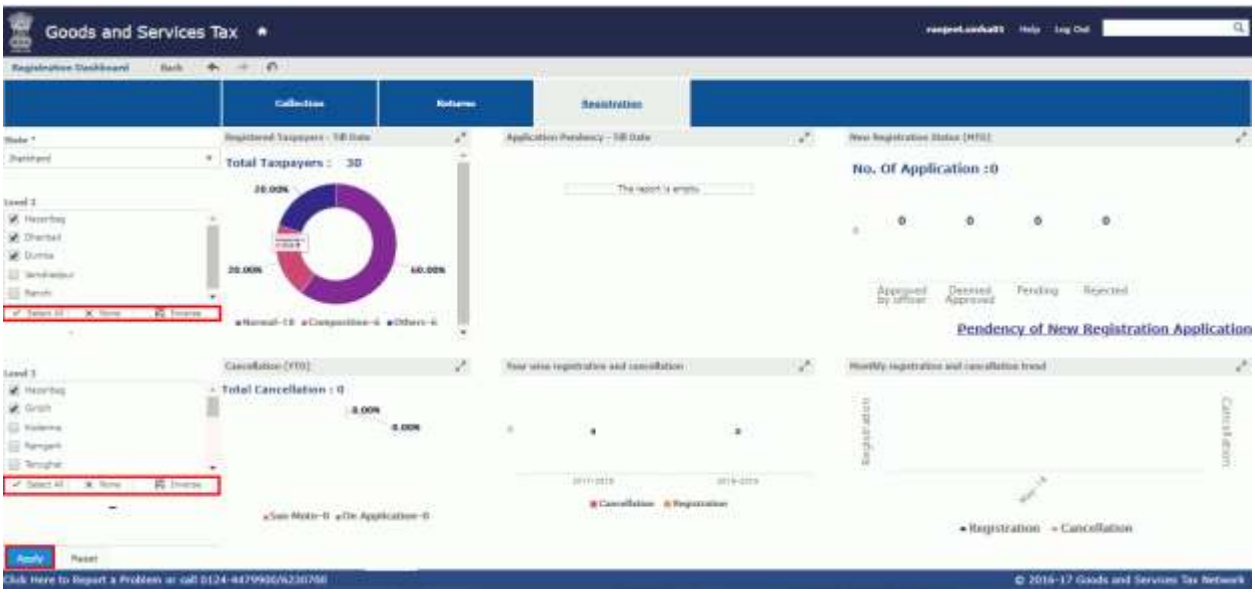
3 (c).2.1. You can click the **Pendency of New Registration** hyperlink to view the pendency of new registration application.



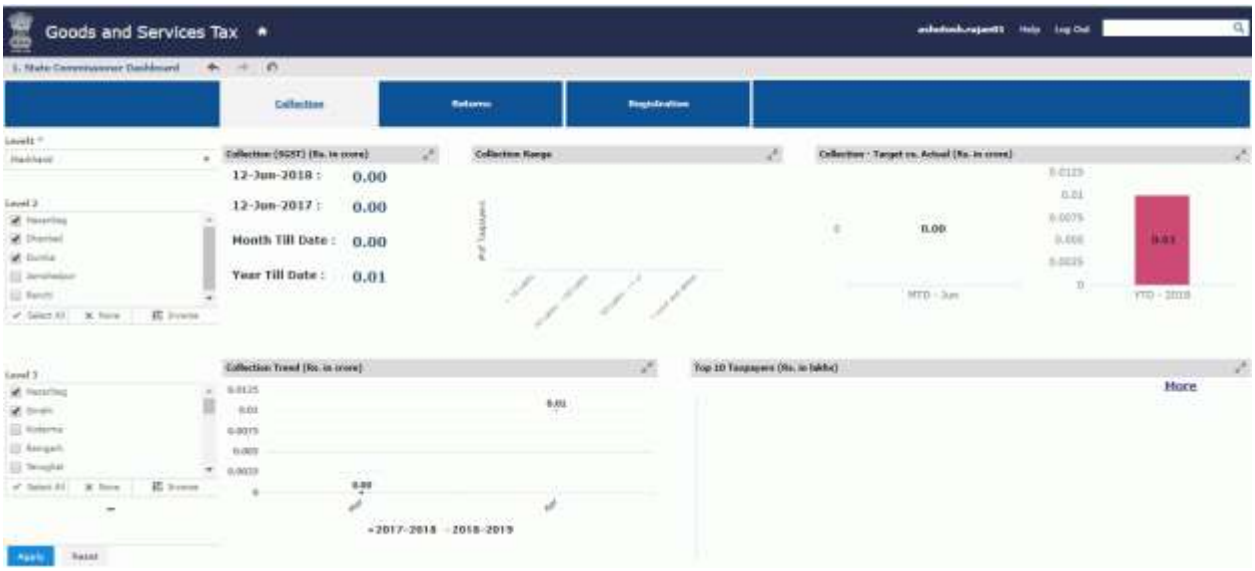
3 (c).2.2. Pendency of new registration application is displayed in a new window.



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.

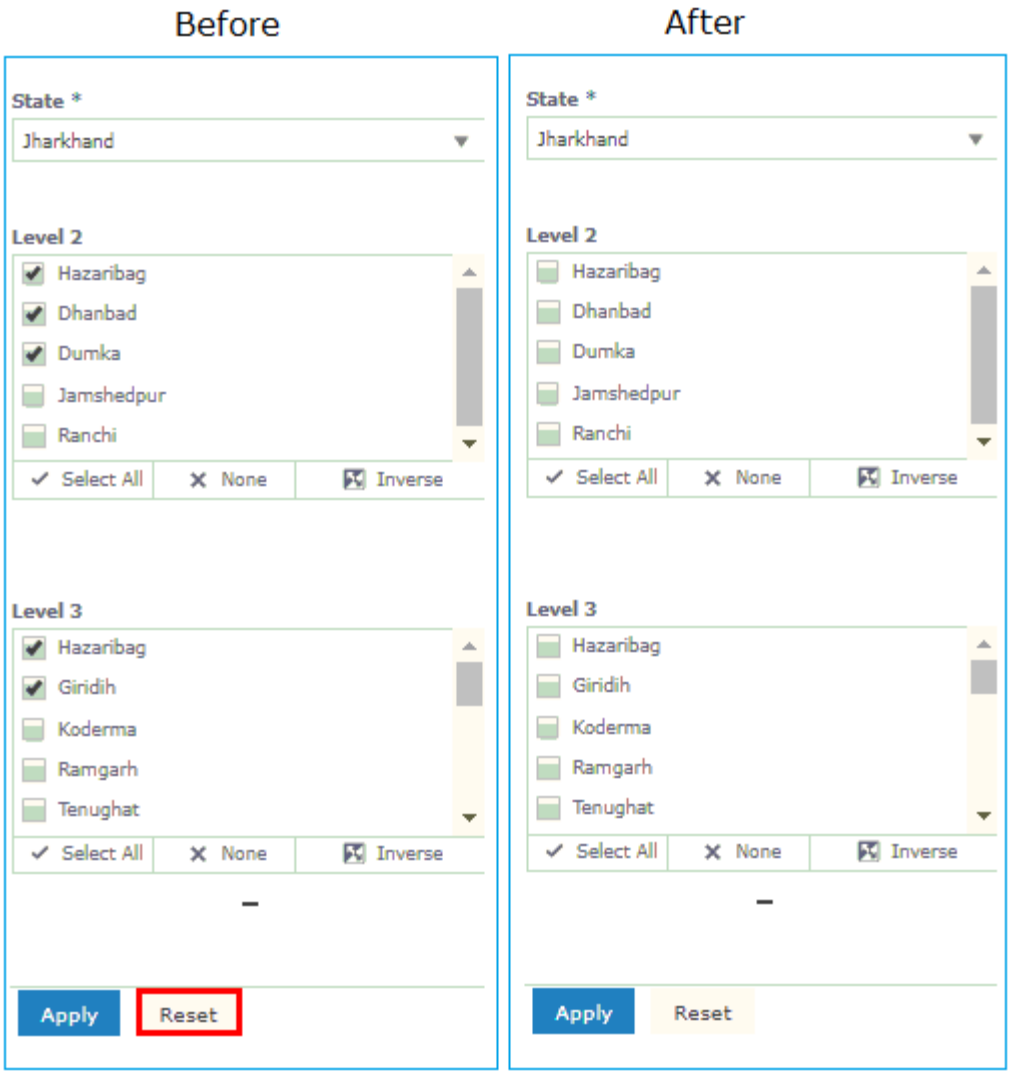


6. Based on the selected input parameters, data on the Dashboard is displayed.

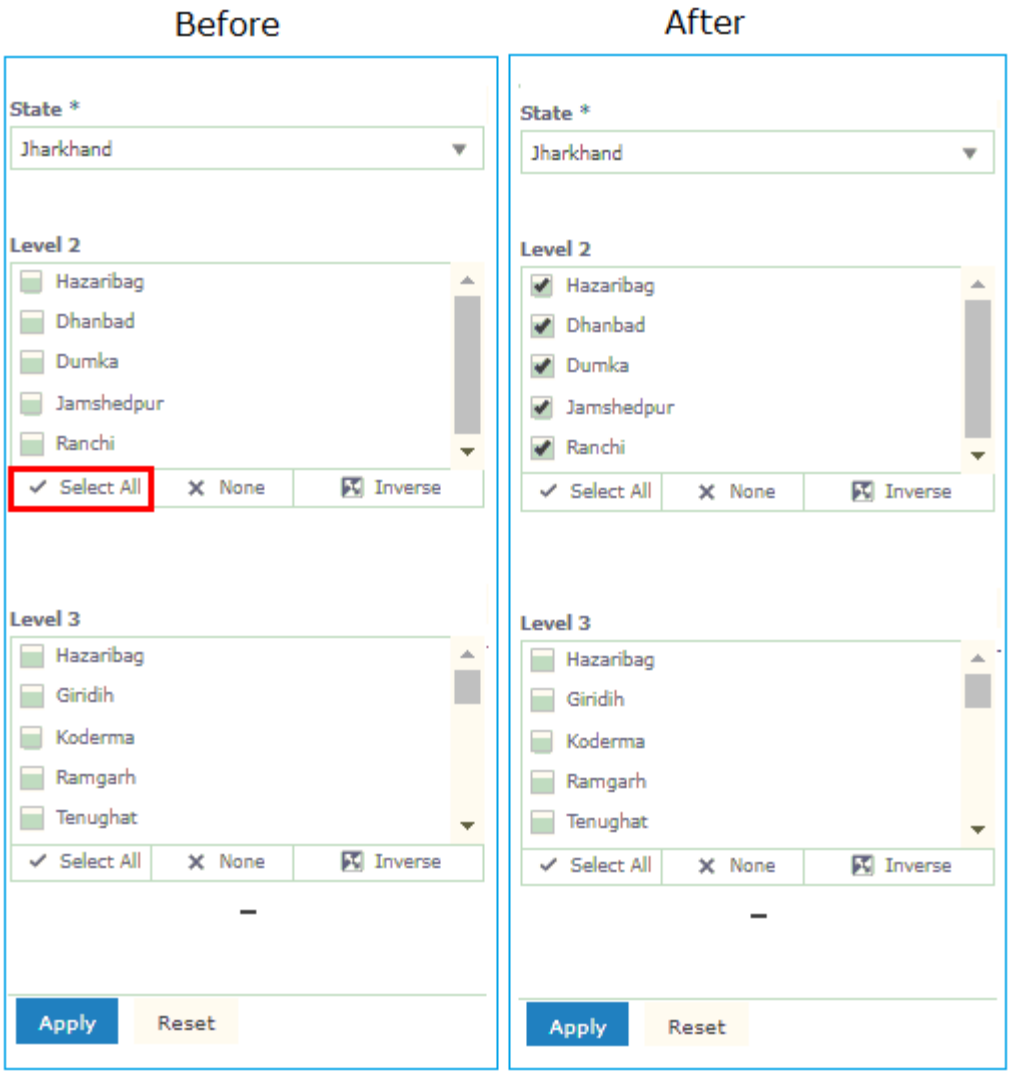


<u>Other available features in input parameters are explained below:</u>

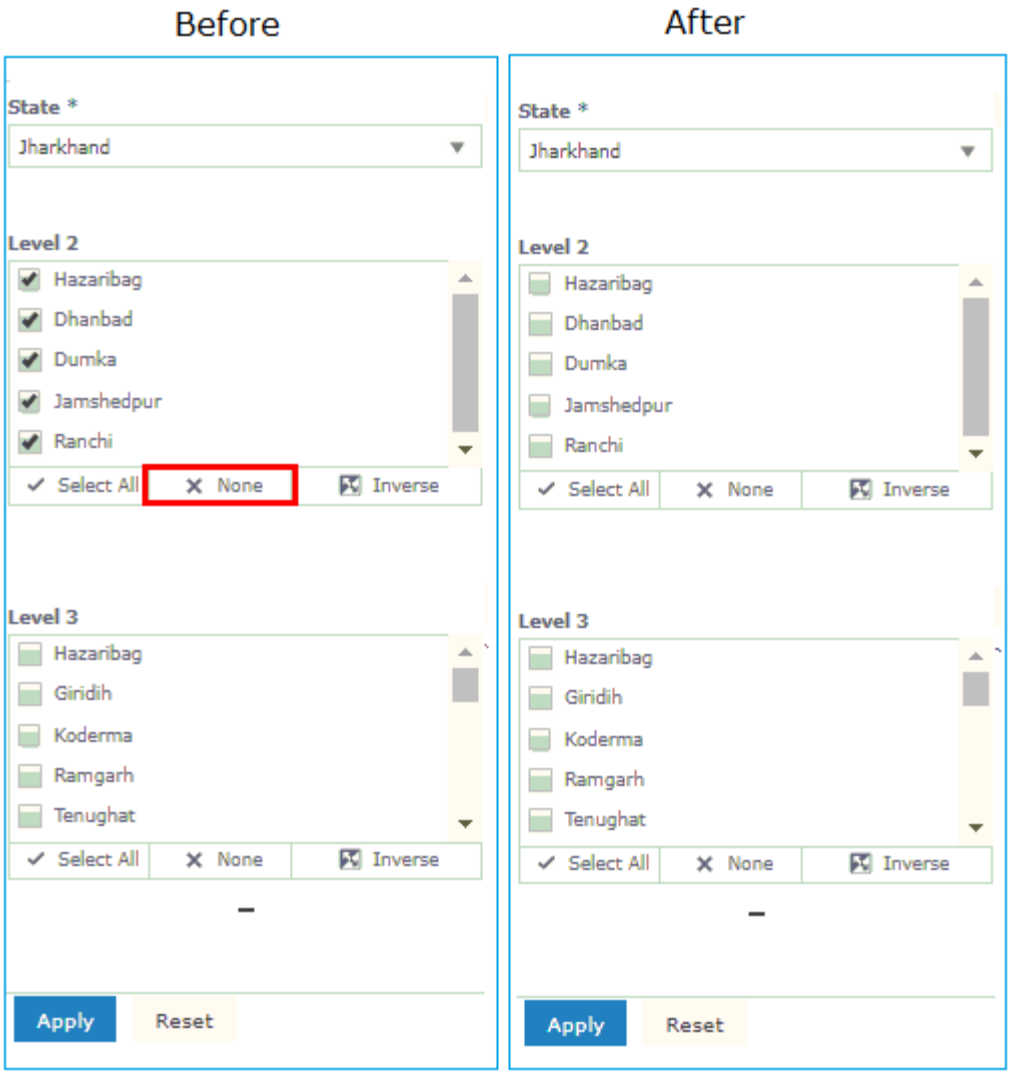
a) **Reset**: You can click the **Reset** button in case you want to go back to reset the changes applied to Level 1 and Level 2 choices.



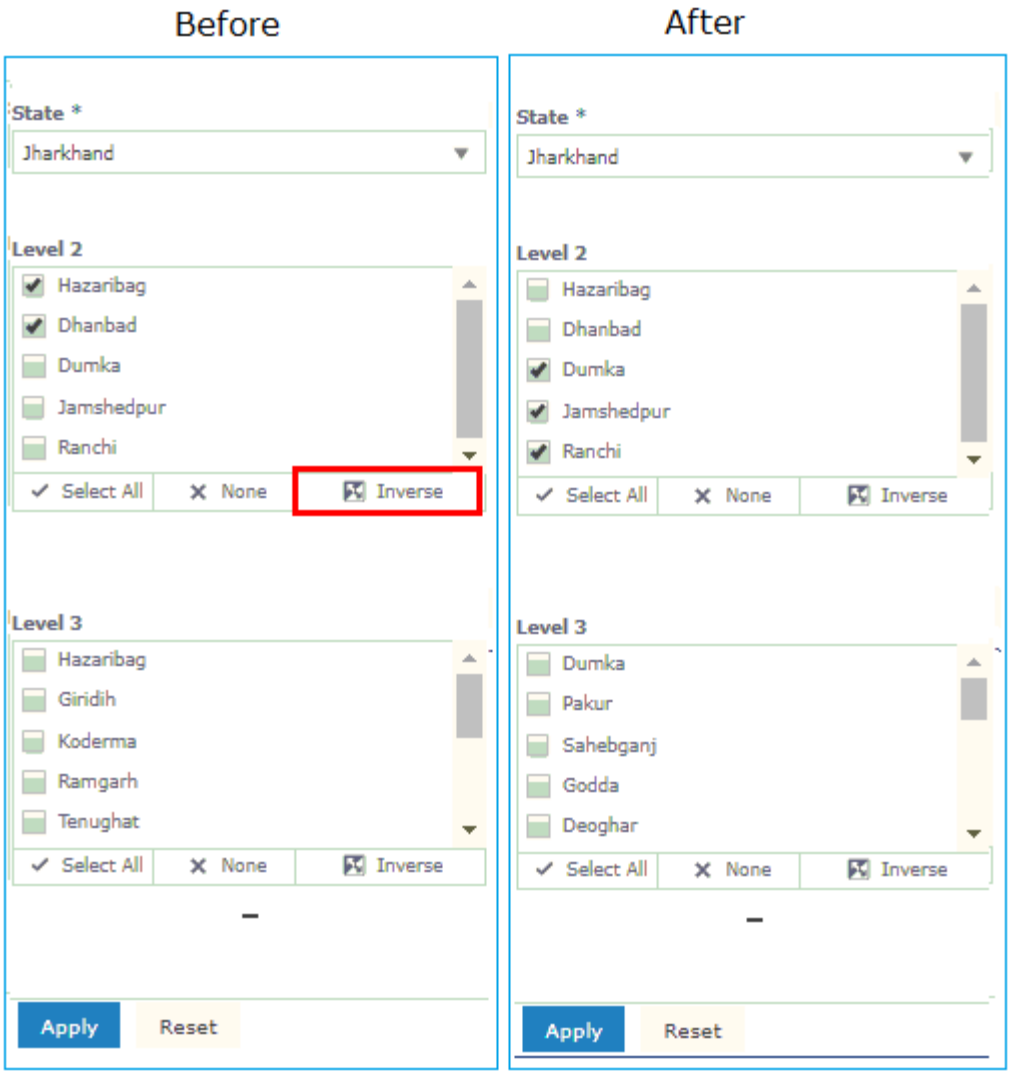
b) **Select All**: You can click the **Select All** link in case you want to select all the options in Level 1 or Level 2 choices.



c) **None**: You can click the **None** link in case you want to deselect all the options in Level 1 or Level 2 choices.



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
After
State *
Jharkhand
Level 2
Hazaribag
Dhanbad
Dumka
Jamshedpur
Ranchi
Select All
None
Inverse
Level 3
Hazaribag
Giridih
Koderma
Ramgarh
Tenughat
Dumka
Pakur
Sahebganj
Godda
Deoghar
Apply
Reset

Appeal

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.

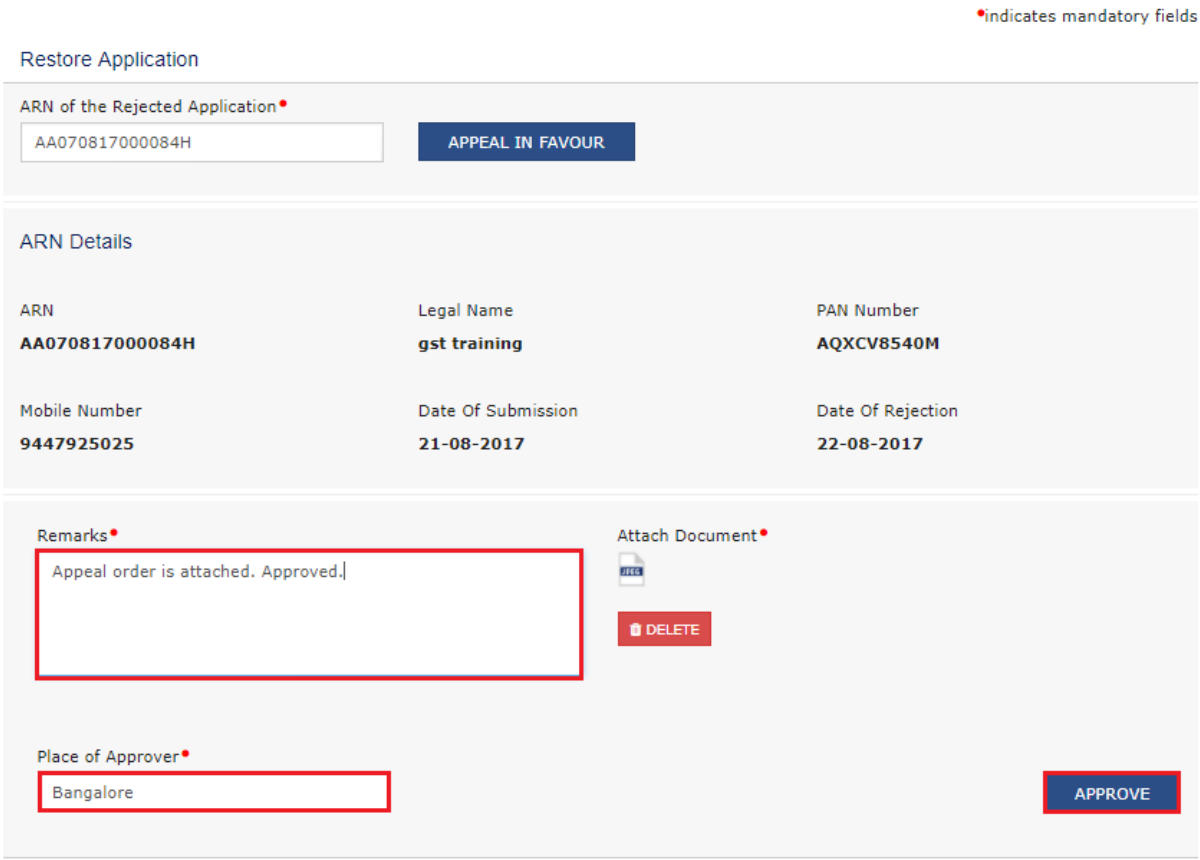
3. On clicking the link, a screen will open. In the **ARN of the Rejected Application** field, enter the ARN of the rejected application for which registration needs to be restored.
4. Click the **APPEAL IN FAVOUR** button.

The 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.



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.

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. Search Orders on GST Portal for review	IRC Members **Note:** Commissioner/STO also can, if required, search and view Orders for review	----
B. View Orders and review them for legality and propriety		

C. Based on an impugned Order, Create a Proposal case and submit it to Commissioner/ STO for further actions	*IRC Members* **Note:** The Commissioner/STO may on his/her own motion create a Proposal case and take the required action on it.	
D. Search for Submitted Proposals and open the Proposal Screen	• IRC Members • Commissioner/STO **Note:** IRC Members cannot view proposals created by Commissioner/STO.	

Note:

A Proposal case, generated with an Internal Reference Number (IRN), is organized on the GST Portal's **"Proposal"** screen into the following four tabs:

1. **ORDER DETAILS:** To view and download impugned Order
2. **PROPOSAL:** To view and download submitted Proposal against the impugned Order
3. **DIRECTIONS:** To view or issue directions against the impugned Order
4. **ACTIONS:** To view or add actions taken on the issued direction

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.

E. From **ORDER DETAILS** 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 PROPOSAL tab: View and download Submitted Proposal against the impugned Order	IRC Members	Read only
	Commissioner/STO	Read only
G. From **DIRECTIONS** tab: View or add following Directions— G. (1) DIRECT TO FILE APPEAL G. (2) REVISE ORDER G. (3) DIRECT TO REVISE THE ORDER G. (4) DROP THE CASE **Note:** • The Commissioner/STO 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

However, if initial direction is not executed, he/she can issue another direction. • The Commissioner/STO may revise the impugned Orders prejudicial to the interest of the revenue himself/herself as Revisional Authority.		
H. Search for Directed Proposals	• Legal Officer • Revisional Authority	----
I. From **ACTIONS** tab: View or add following Actions— I (1) **FAILED TO FILE APPEAL** I (2) **REVISION PROCEEDINGS INITIATED** I (3) **APPEAL INITIATED** I (4) **FAILED TO INITIATE REVISION**	IRC Members	Read only
	Commissioner/STO	Read and Write
	Legal Officer	Read and Write
	Revisional Authority	Read and Write

Note: • The Commissioner/STO can add Actions only if he/she has assigned the Proposal case to himself/herself for revision as Revisional Authority. • 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.		

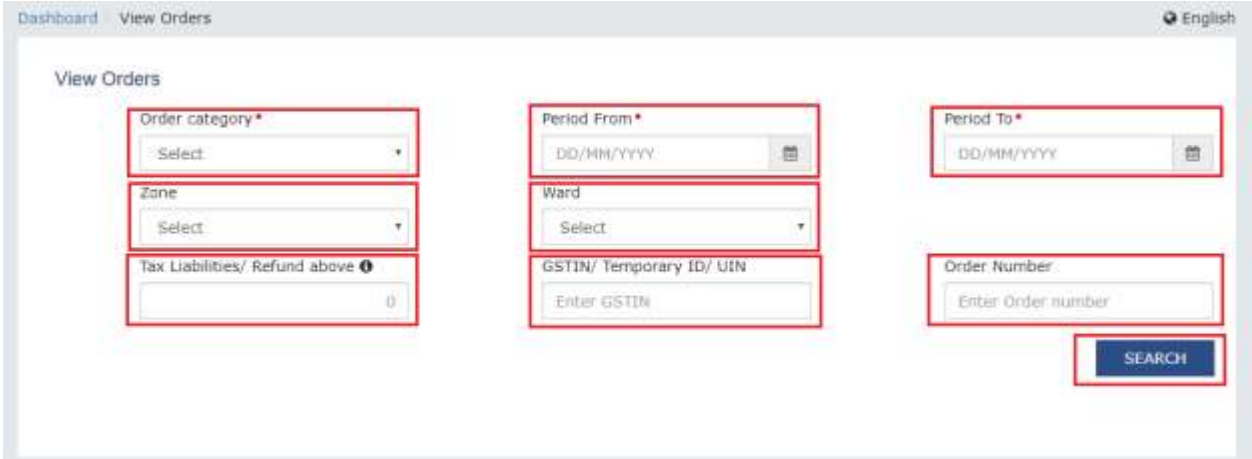
Click each hyperlink in the "Steps" column above to know more.

A. Search Orders on GST Portal for Review

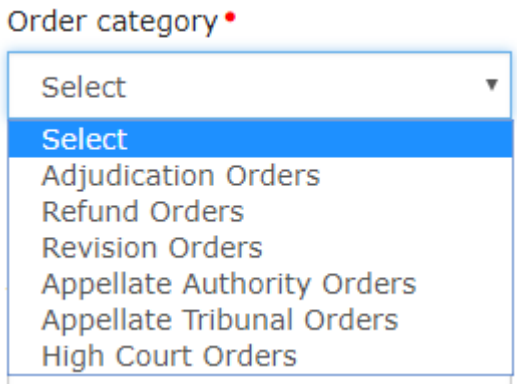
To search orders for review, perform following steps:

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.

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:



4a. In the **Order category** field, select the type of Order from the drop-down list. This is a mandatory field.

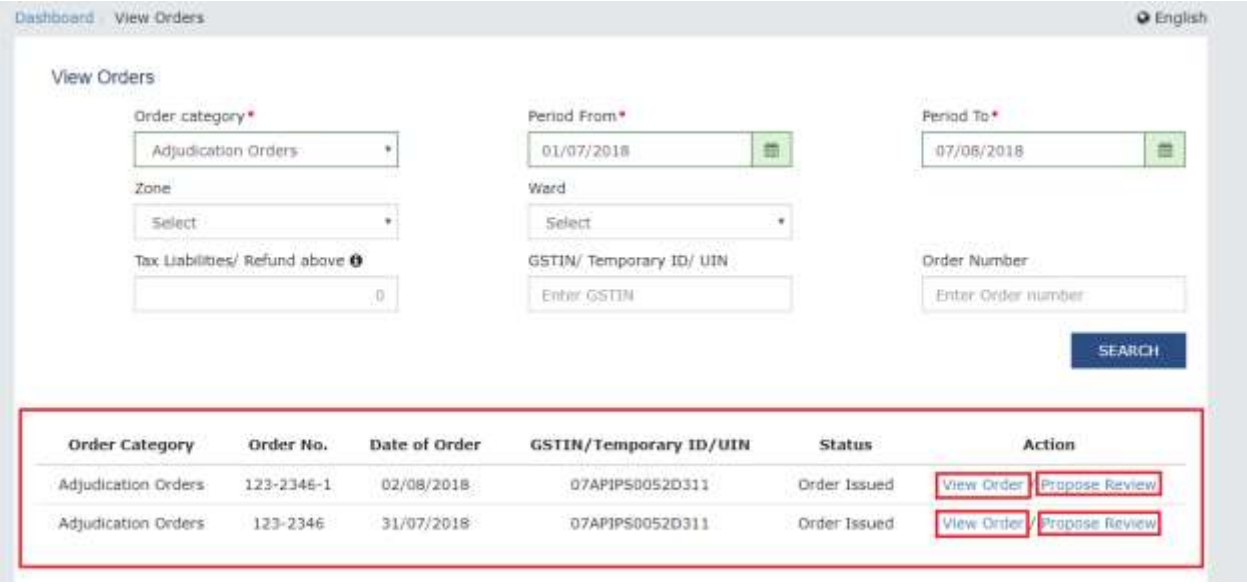


4b. In the **Period From** & **Period To** fields, select the date from the calendar. This is a mandatory field.

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.

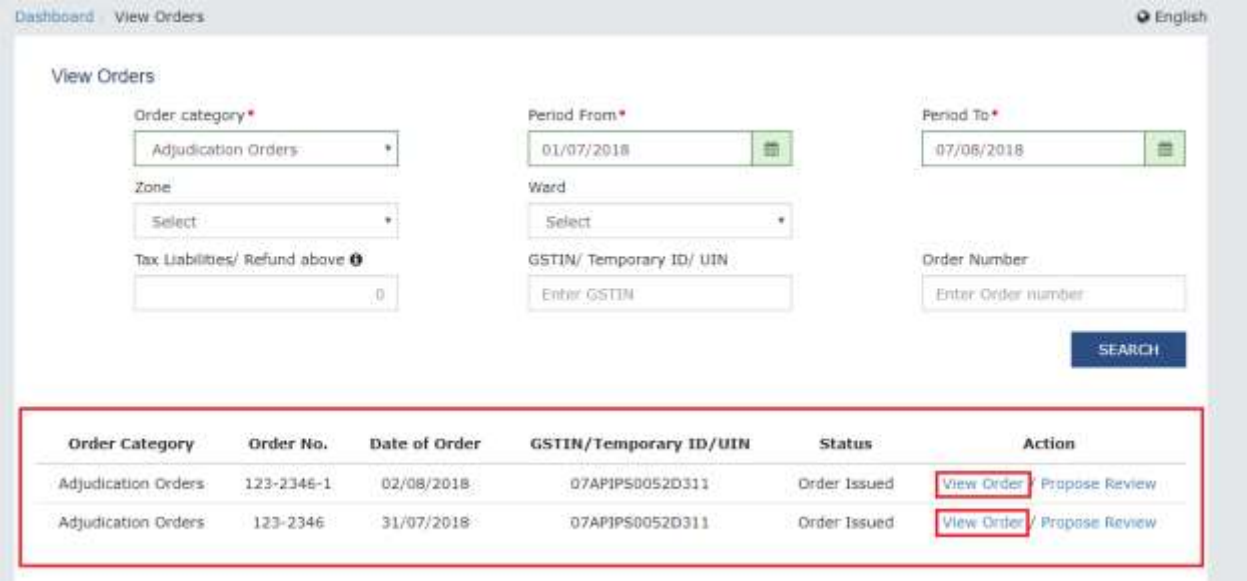


Go back to the Main Menu

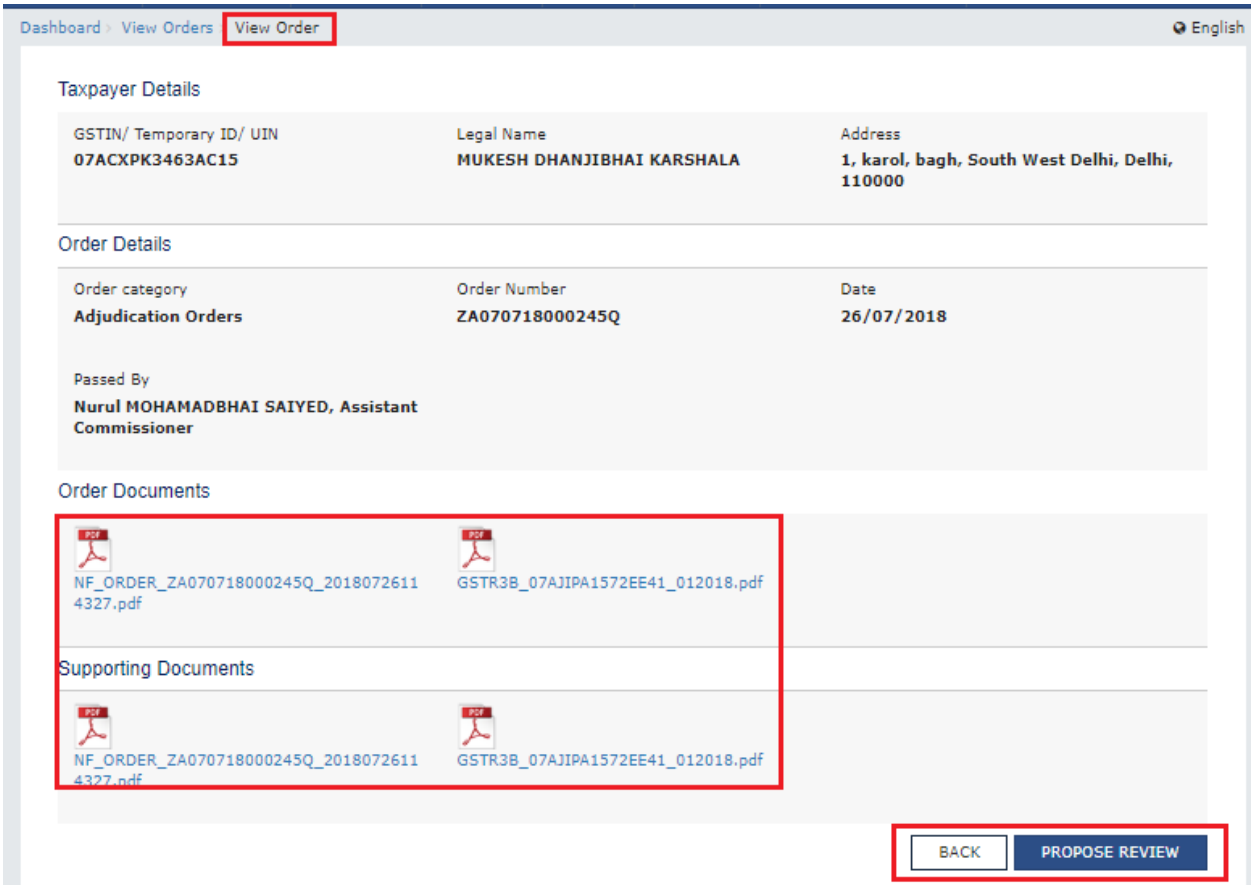
B. View Orders and review them for Legality and Propriety

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.



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.



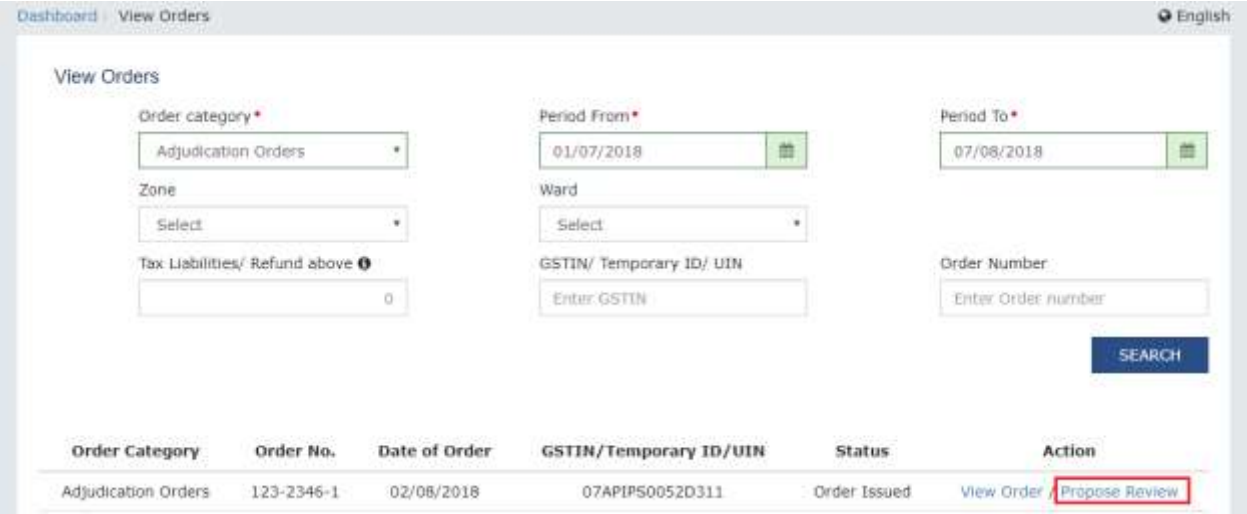
Go back to the Main Menu

C. Create a Proposal case

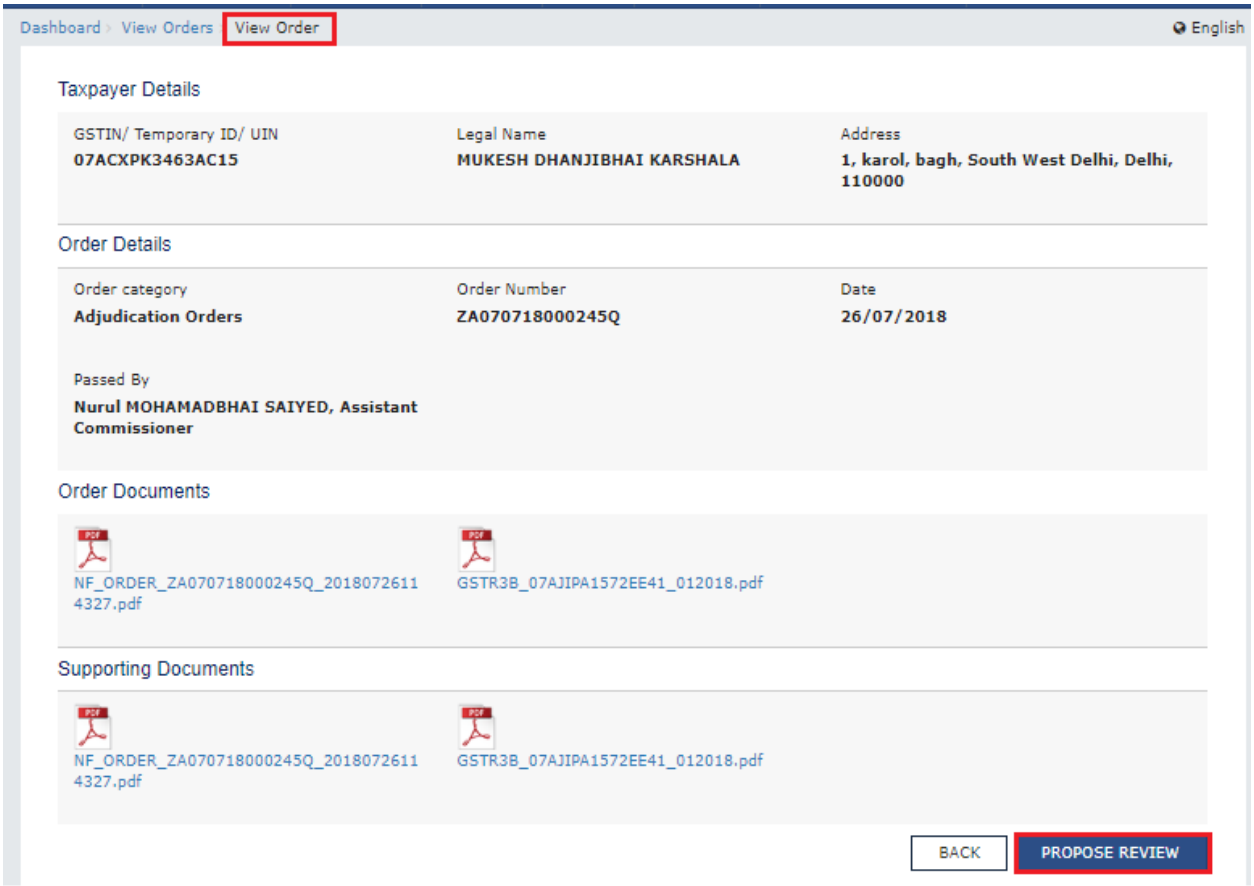
To create a Proposal case, perform following steps:

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.

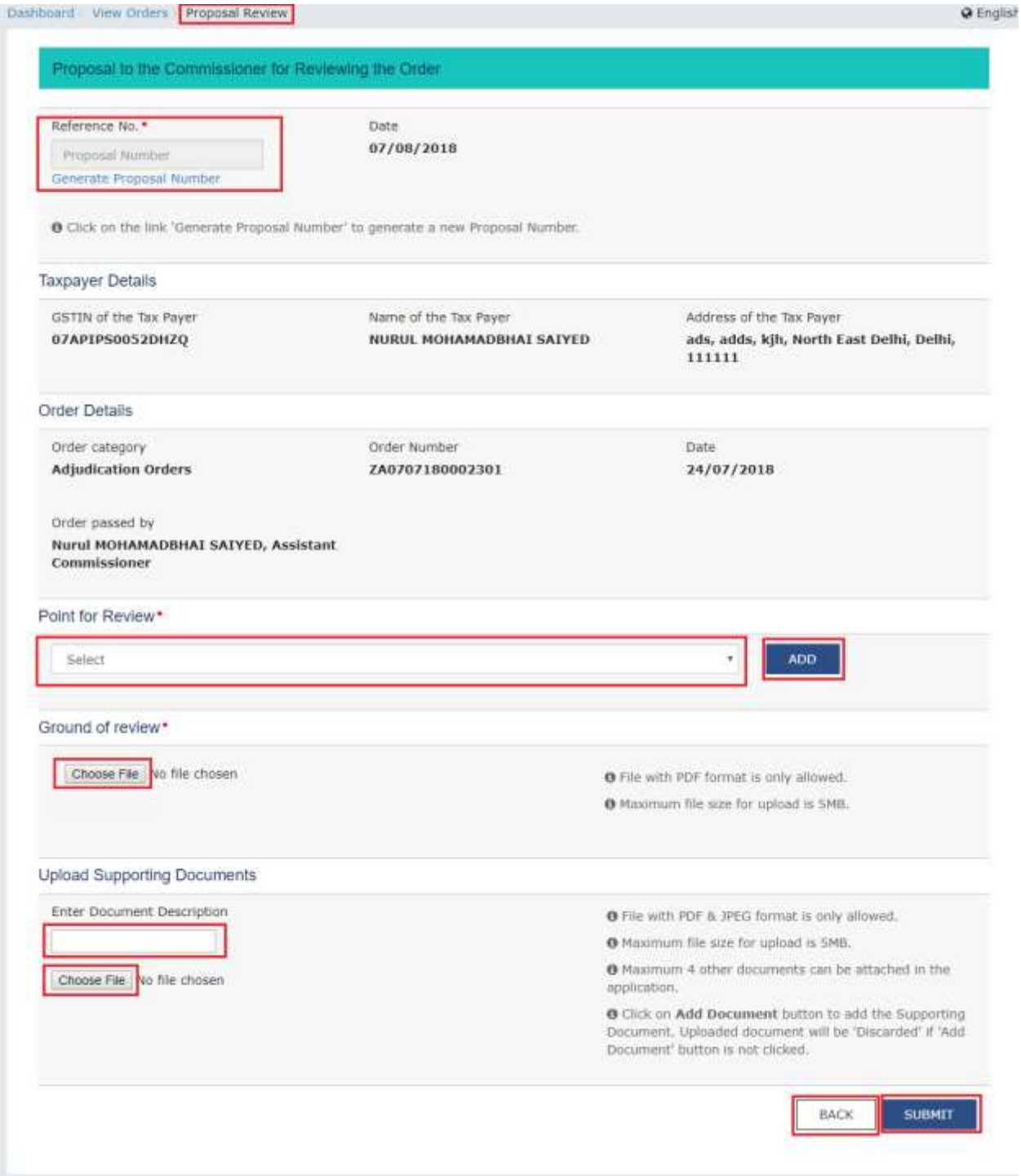
1. Search Orders on GST Portal for review
2. Based on your search criteria, the required Order or the list of the required Orders get displayed. Click **Propose Review** hyperlink in the "Action" column.



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.

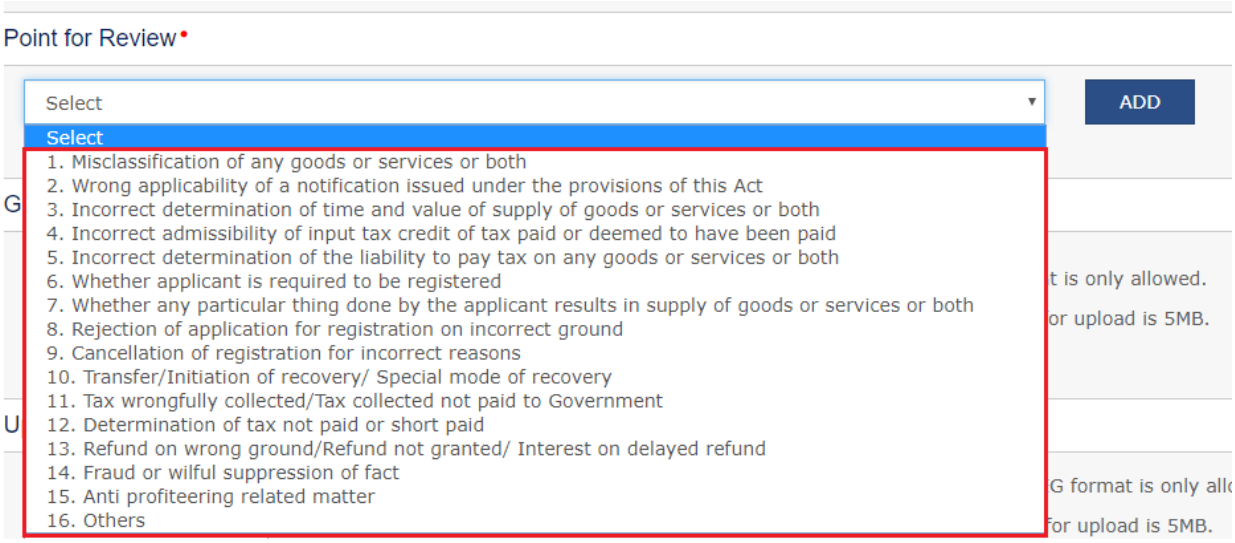


3. **Proposal Review** page gets displayed. Click **BACK** to go to the previous page or enter data in the displayed fields as mentioned in the following steps:

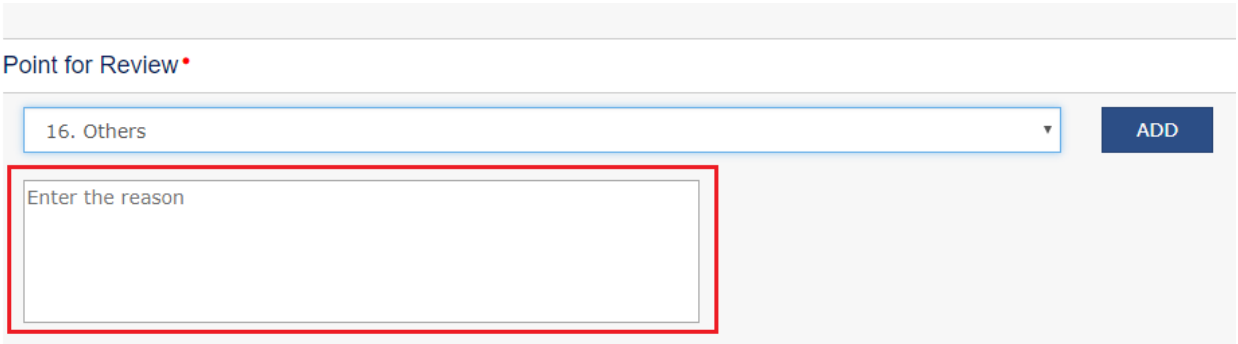


3a. In the **Reference Number** field, click the **Generate Proposal Number** hyperlink. Proposal Number field gets auto-populated.

3b. In the **Point for Review** field, select the relevant point from the displayed points in the drop-down list and click **ADD**.



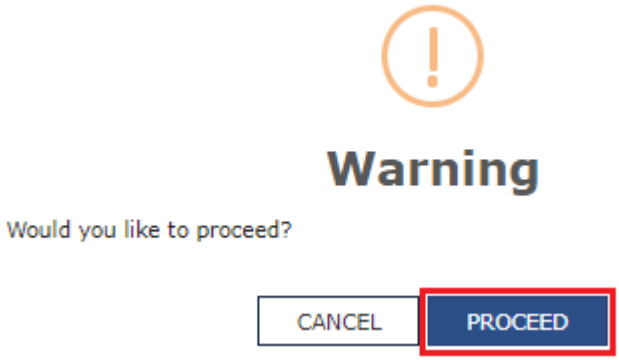
<u>Note:</u> If you select "16. Others", a blank field will appear. Enter the reason in the field and click **ADD**.



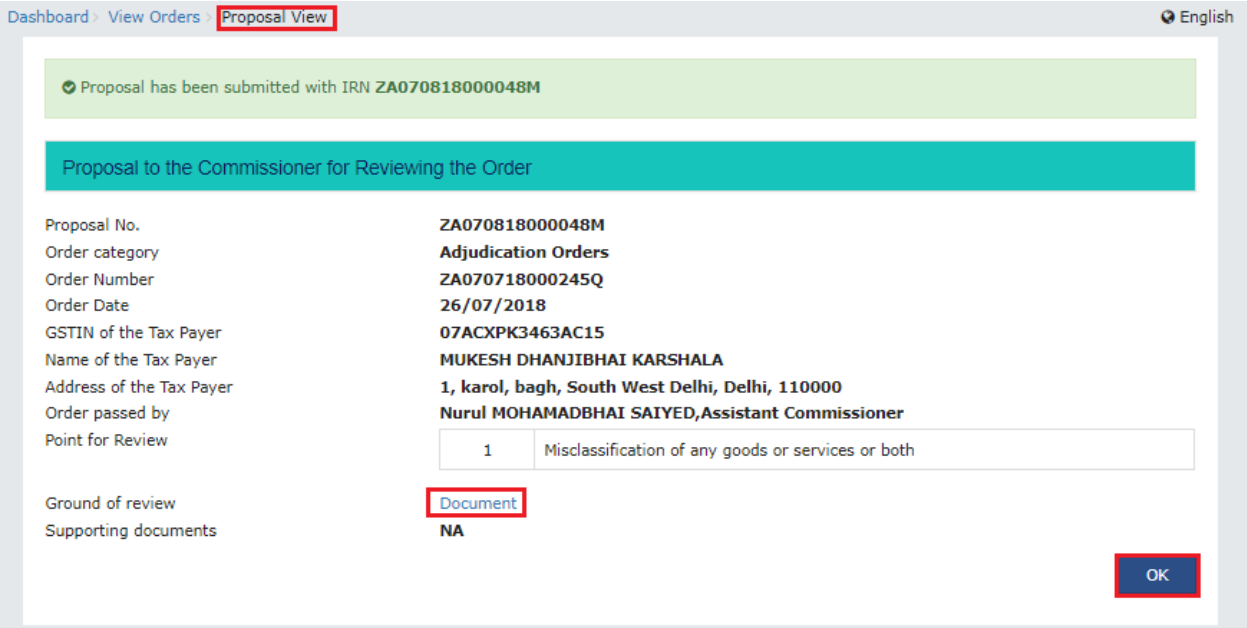
3c. In the **Ground of review** field, click **Choose File** to upload the relevant document(s) from your machine.

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**.



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.



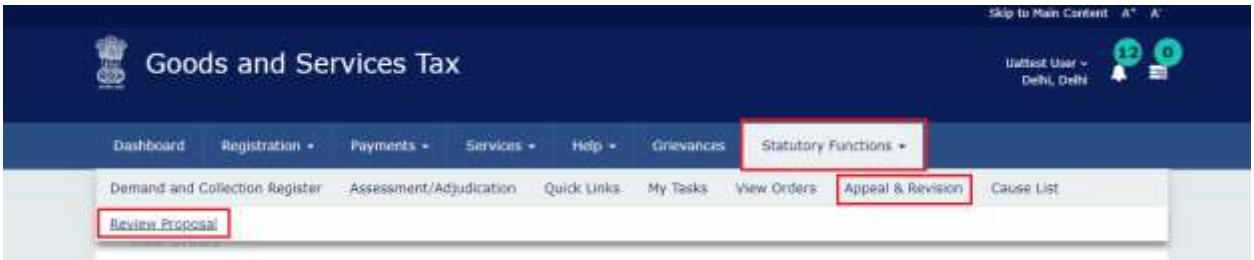
Go back to the Main Menu

D. Search for Submitted Proposals and open the Proposal Screen

To search for submitted Proposals and open the Proposal Screen, perform following steps:

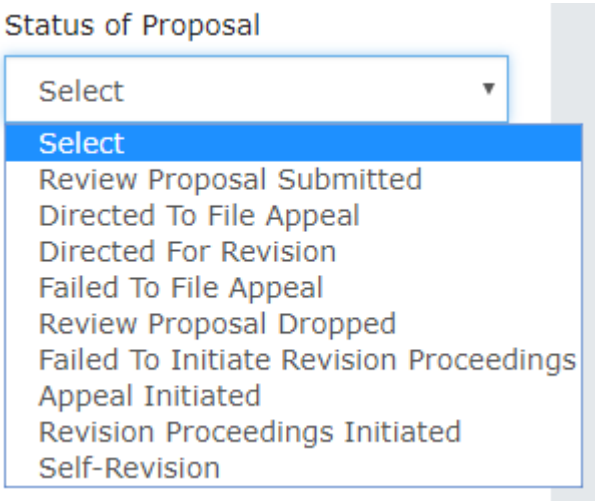
Note: IRC Members cannot view proposals created by Commissioner/STO.

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.



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:

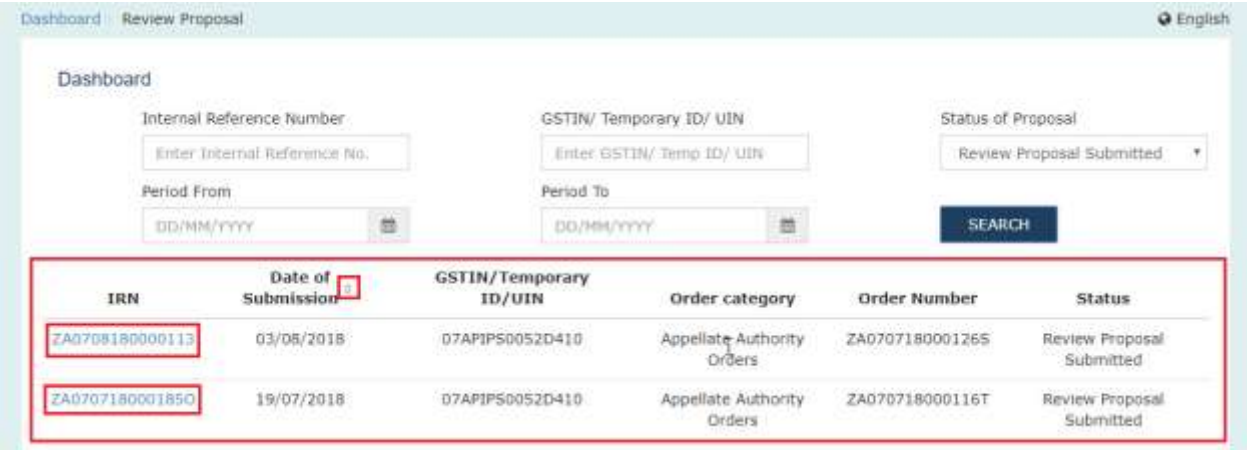
4a. In the **Internal Reference Number** field, enter the Proposal's Internal Reference Number (IRN) generated during creation.
4b. In the **GSTIN/Temporary ID/UIN** field, enter the applicable data.
4c. In the **Status of Proposal** field, select one of the IRN Status, from the drop-down list.



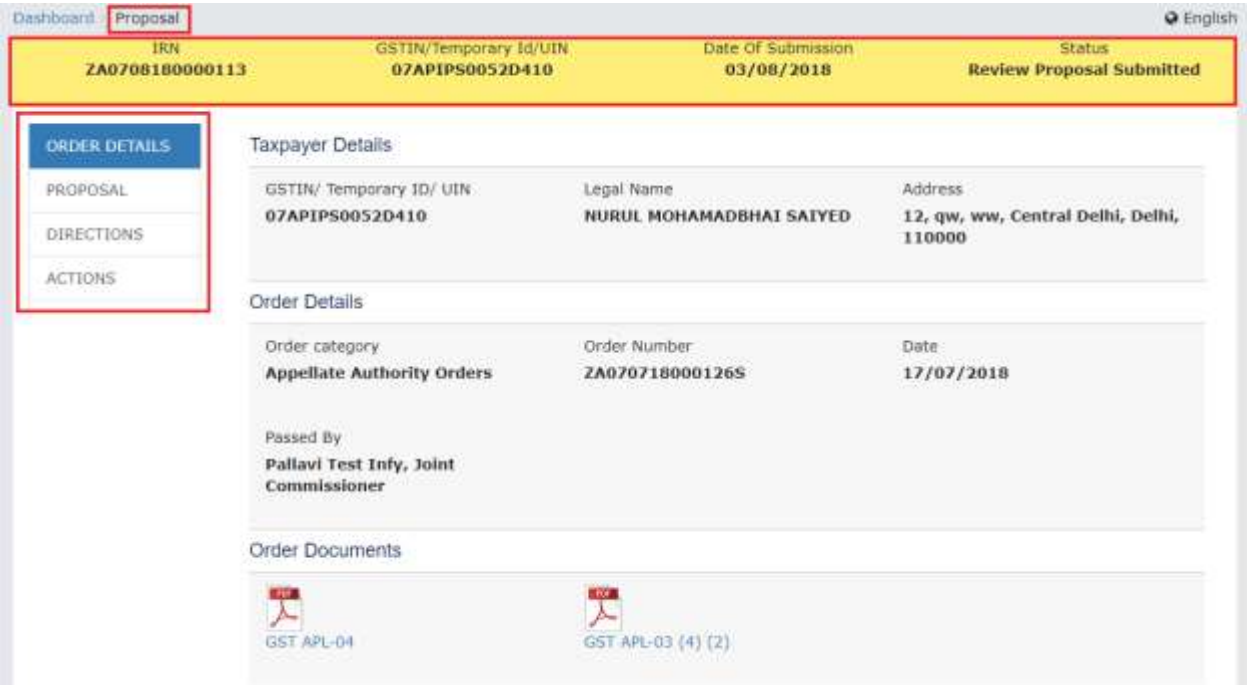
4d. In the **Period From** & **Period To** fields, select the date from the calendar.
4e. Click the **SEARCH** button.

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.



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.



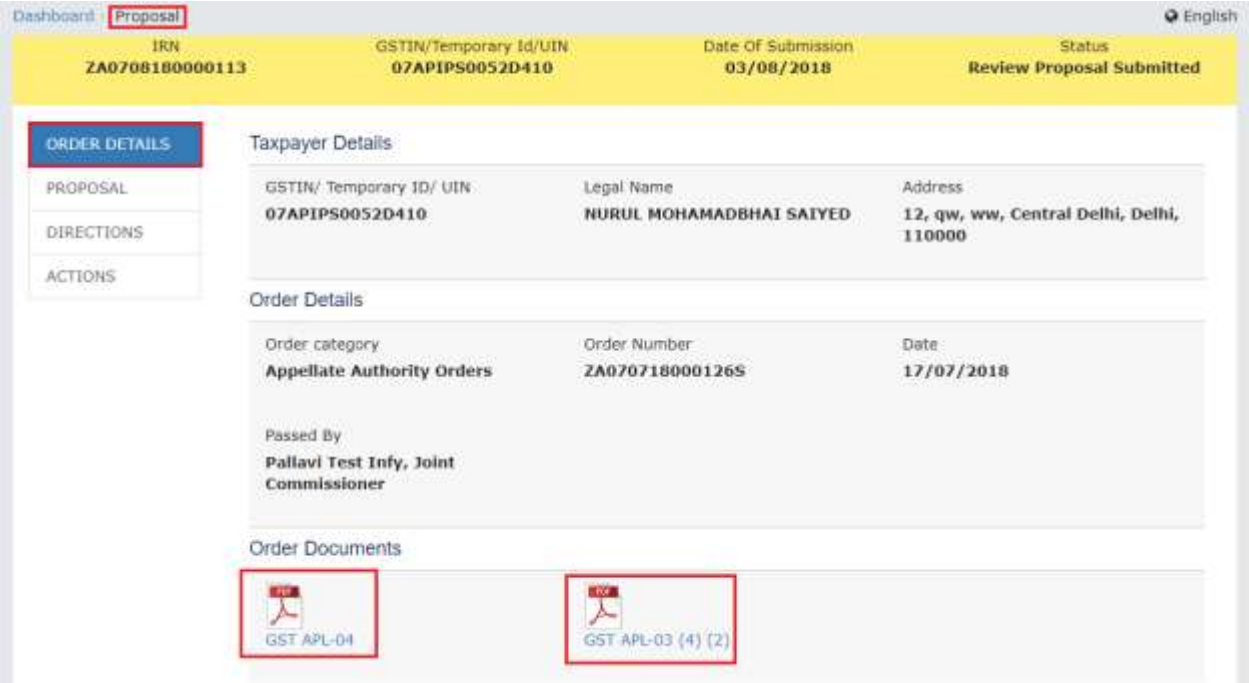
<u>Note:</u> ORDER DETAILS tab is selected by default.

[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.



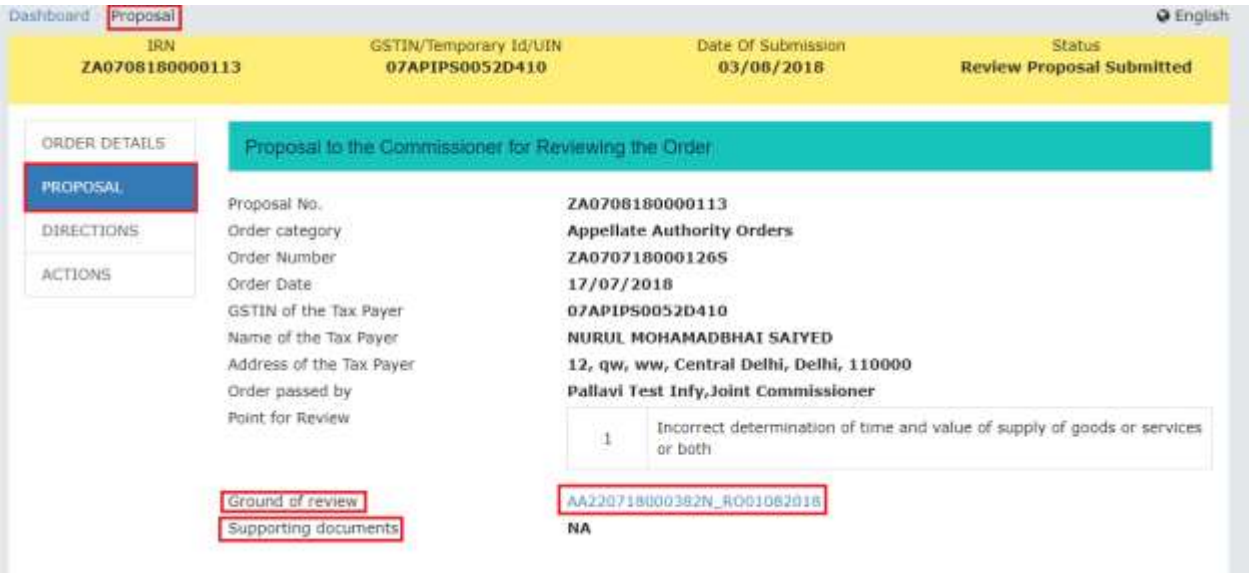
3. Click the document-names in the **Order Documents** field to download and review.

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.



3. 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

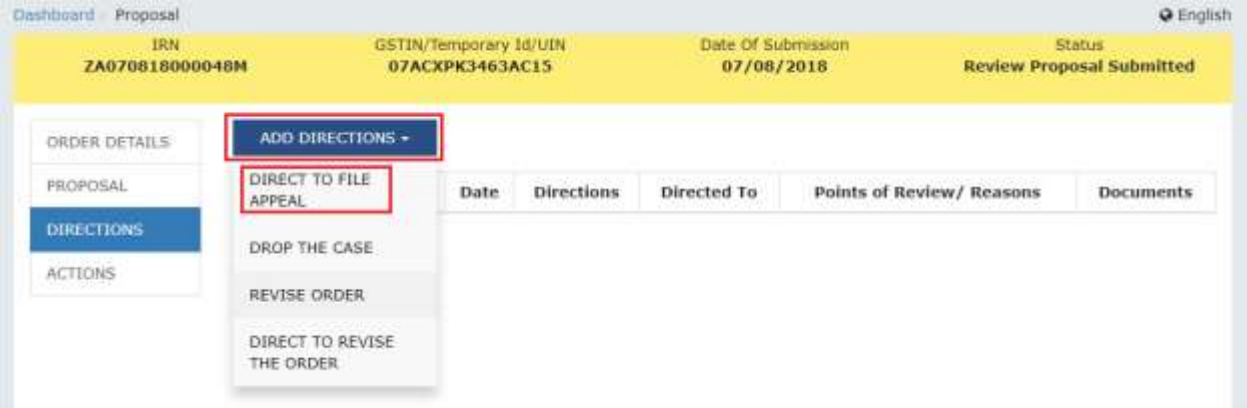
G (1). DIRECT TO FILE APPEAL

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:

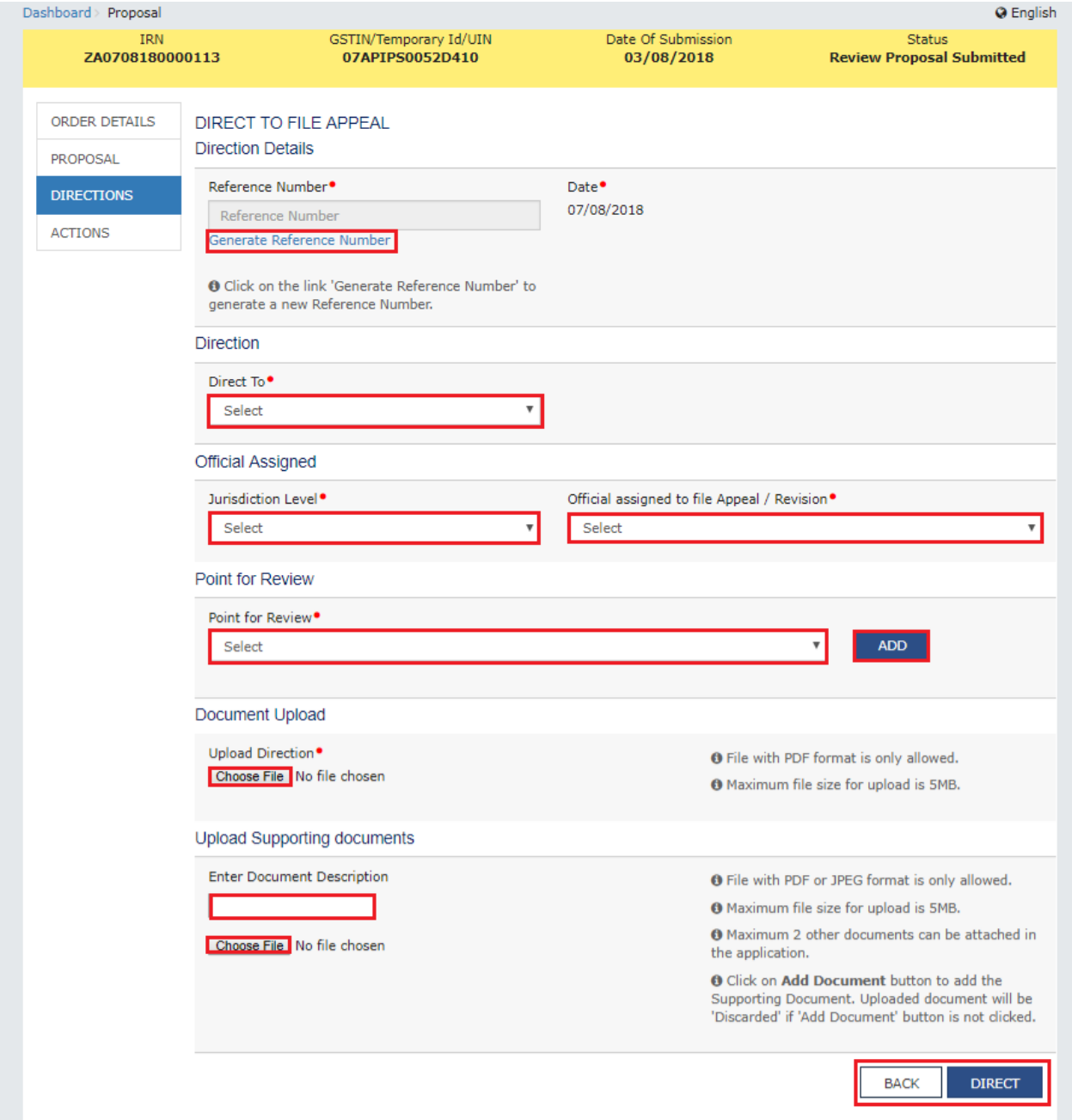
- File Appeal before Appellate Authority if the Proposal for Review is against an Adjudication Order and difference in the date of communication of Order and the date of directing it is less than or equal to <7> months.
- File Appeal before the next higher forum if the Proposal for Review is against 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.

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 FILE APPEAL**.



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:

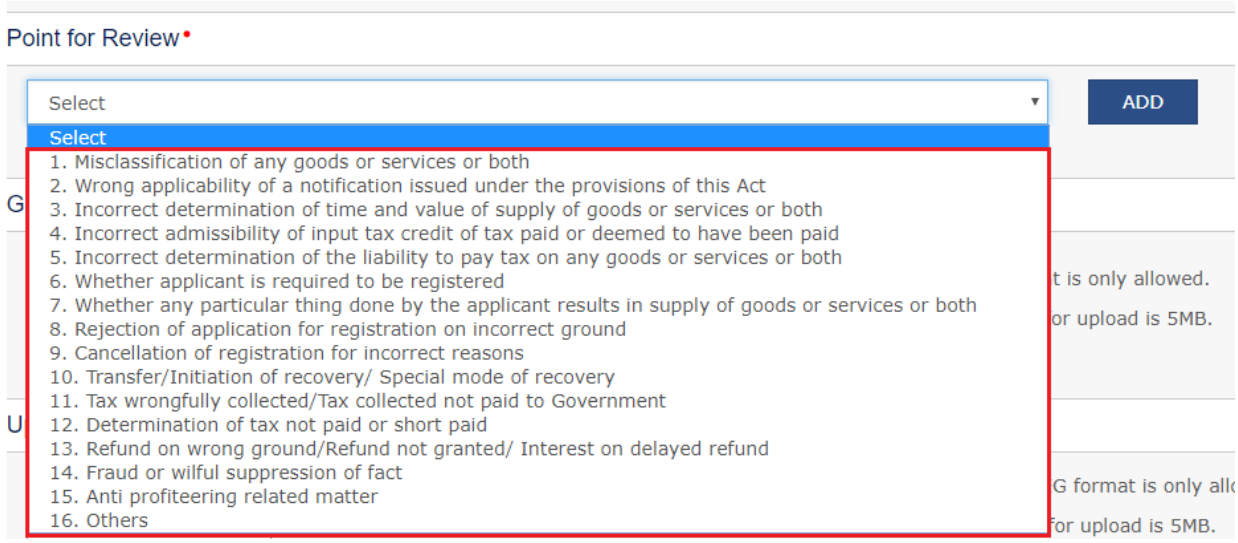


2a. In the **Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

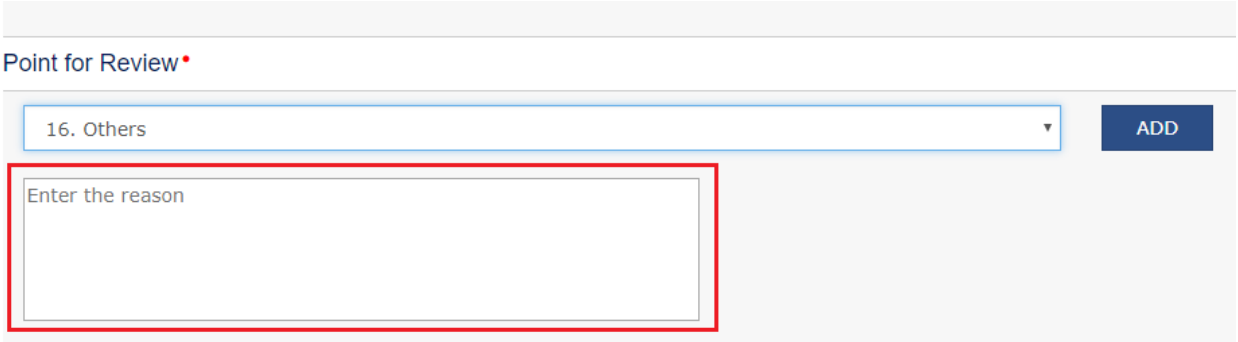
2b. In the **Direct To** field, select the relevant authority from the drop-down list.

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**.



<u>Note:</u> If you select "16. Others", a blank field will appear. Enter the reason in the field and click **ADD**.

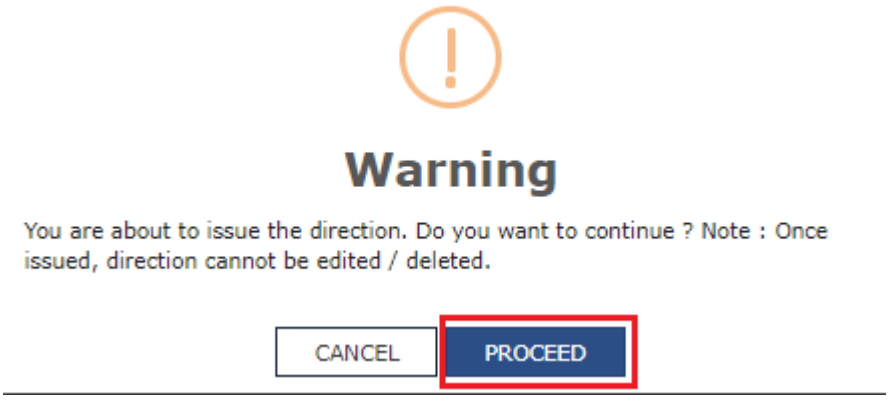


2e. The Point for review gets added. Click the trash-bin icon to delete it and add another.

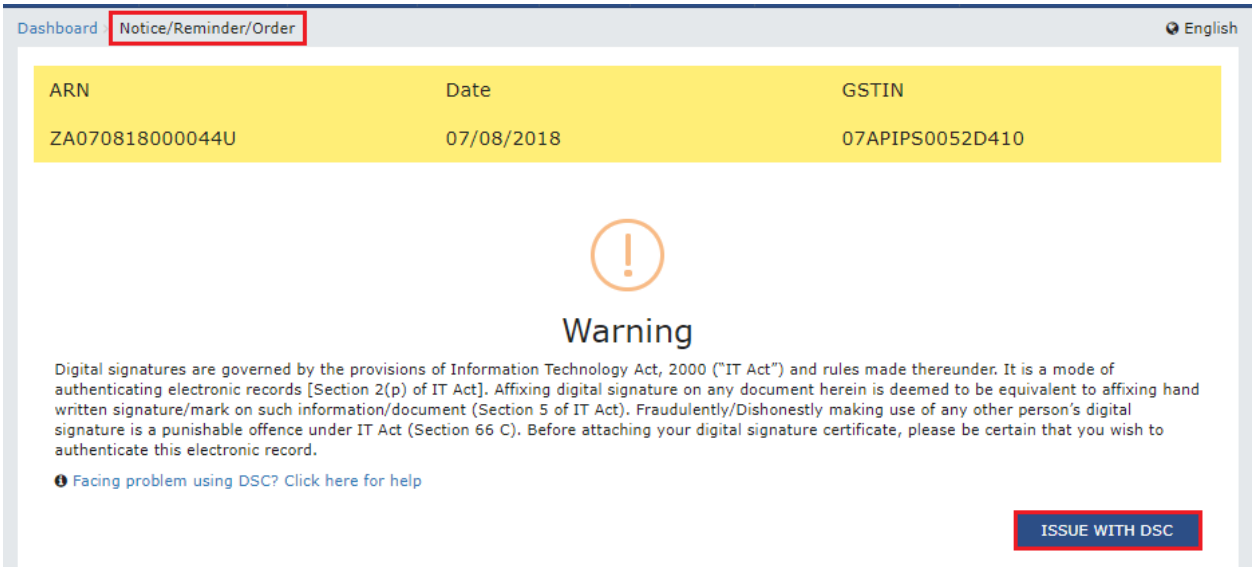
2f. In the **Document Upload** field, click **Choose File** to upload the relevant document(s) from your machine.

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.

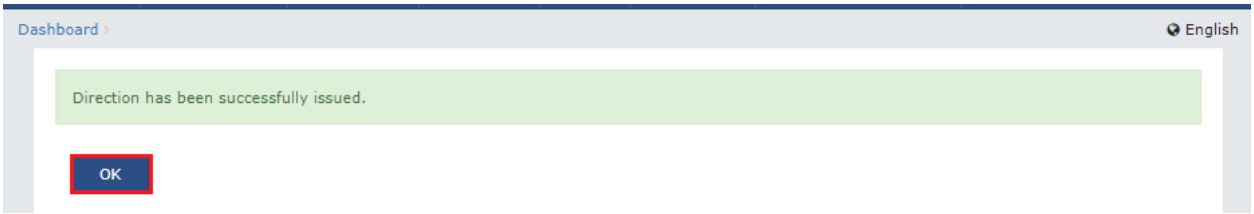
2h. Click **DIRECT** and a Warning popup appears. Click **PROCEED**.



3. **Notice/Reminder/Order** page is displayed. Click **ISSUE WITH DSC.**

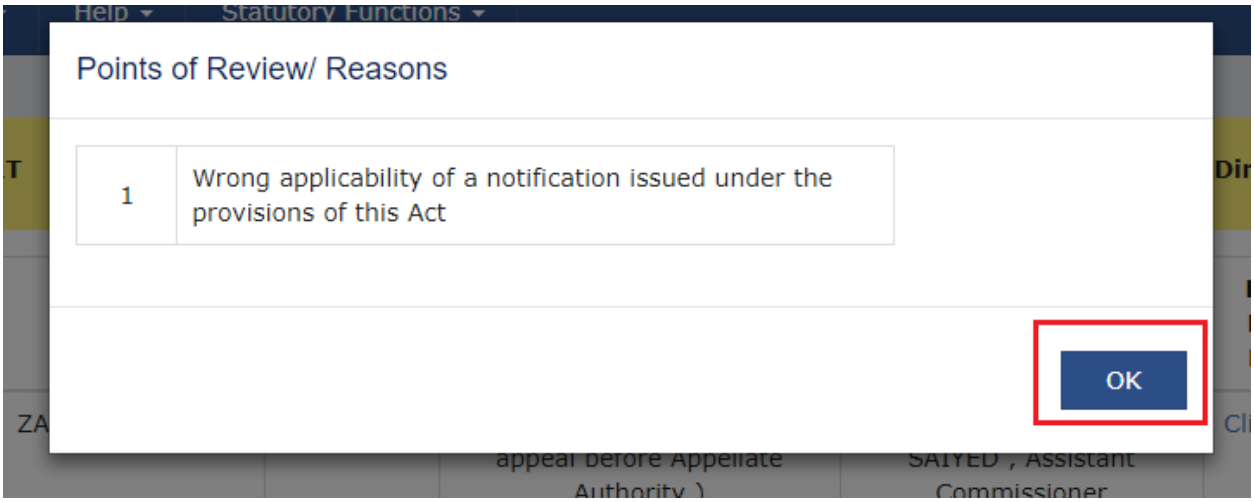


4. Click **OK.**



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.

<u>Note 1:</u> On clicking **Click here for details** hyperlink in the displayed added direction, following popup is displayed. Click **OK** to close the popup.



<u>Note 2:</u> 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 <u>ORDER DETAILS</u> tab) and take action according to the issued direction.

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

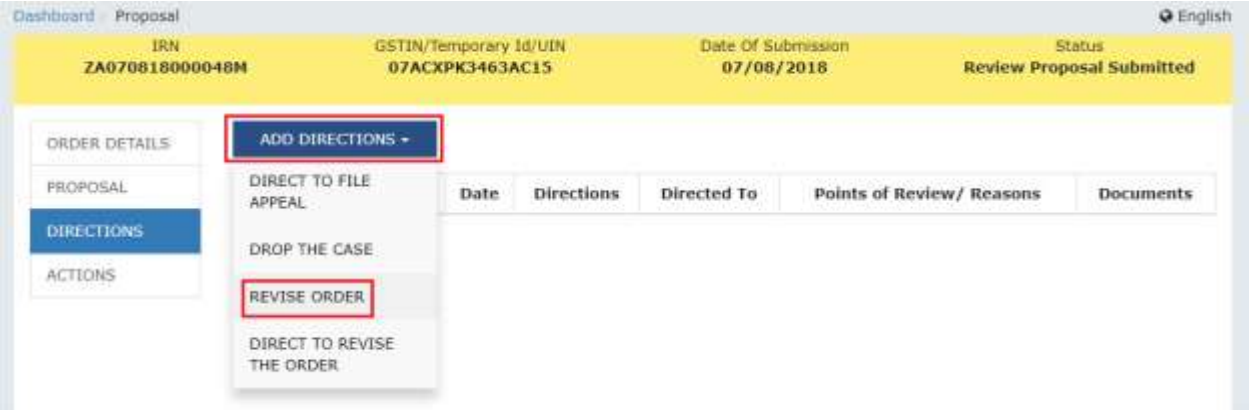
To add **REVISE ORDER** direction, perform following steps:

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.

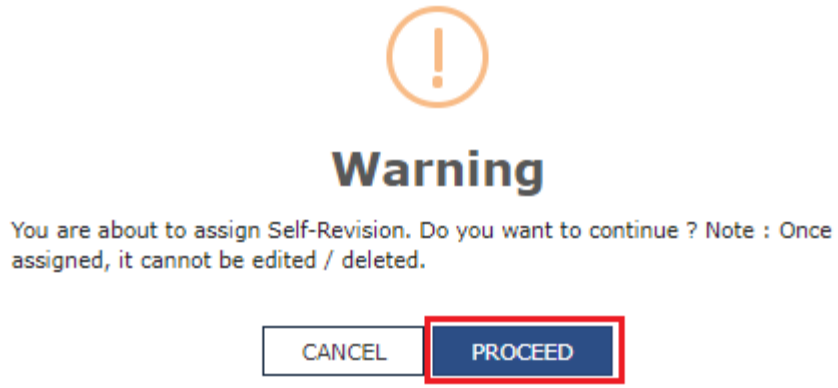
Note 2:

- 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.**

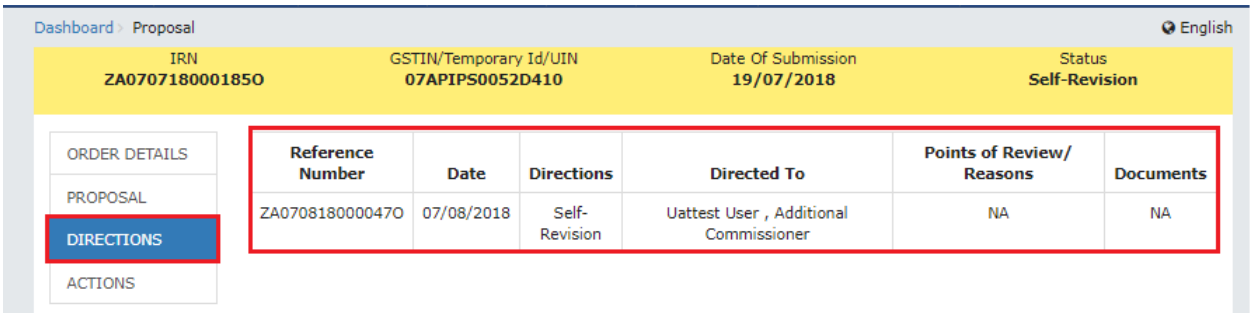


2. A warning message is displayed. Click **PROCEED**.



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**.

4. **REVISE ORDER** direction is added in the DIRECTIONS tab.



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, 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:

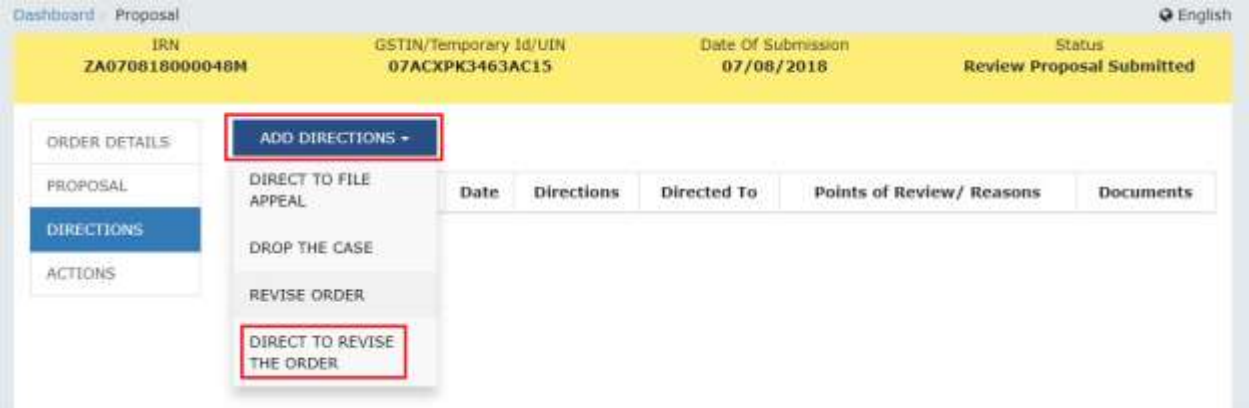
Note 1: Commissioner/STO will examine the submitted Proposal case and select **DIRECT TO REVISE THE ORDER** option, if after examining the proposal, he/she is satisfied that the impugned Adjudication Order is not legal/proper and the difference in the date of communication of Order and the date of directing 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:

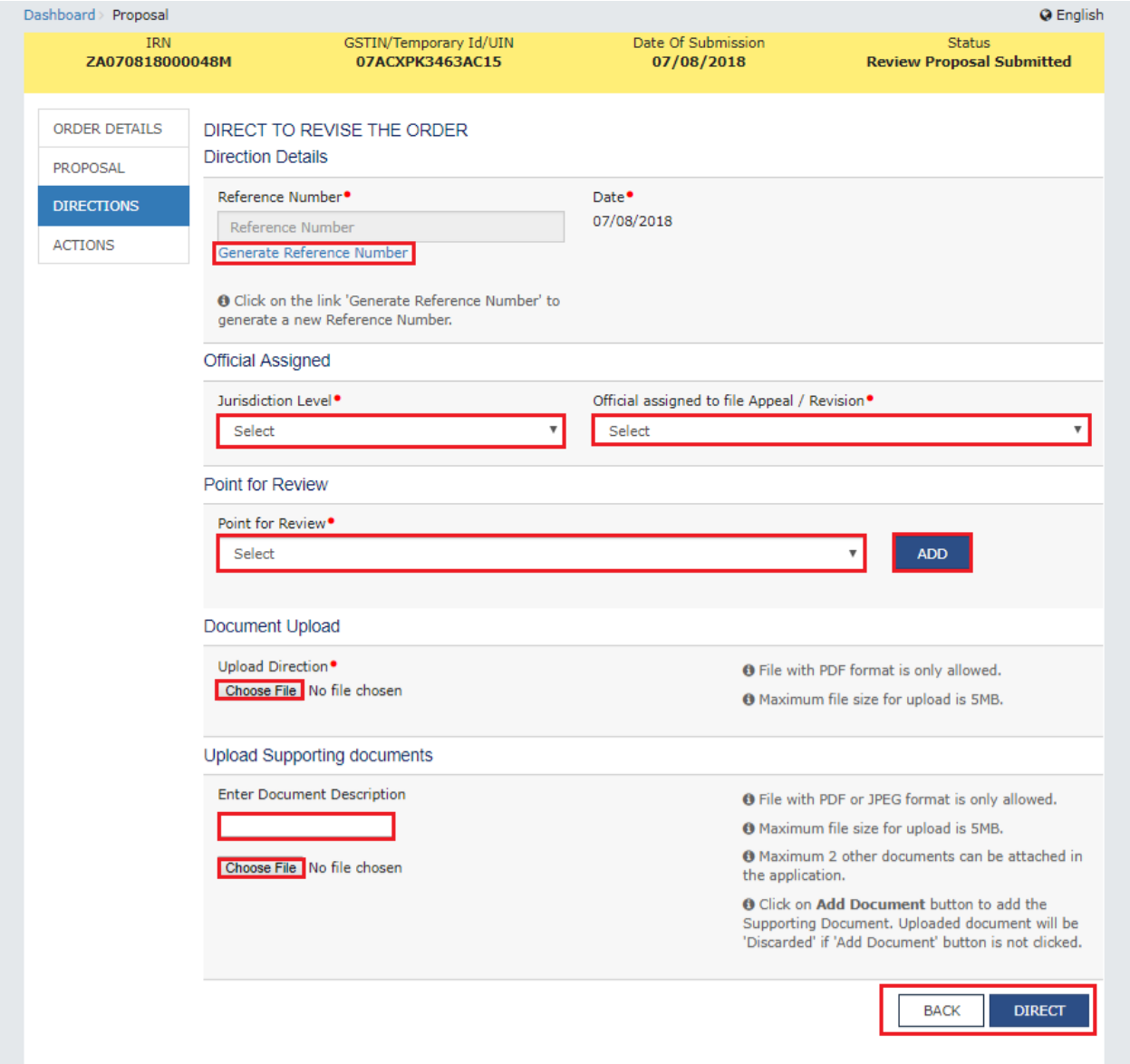
- Revision of Order cannot be done within 6+1 (Six+ one) months from the Date of Communication of the decision or order sought to be revised. Although Directions to file an appeal can be issued.
- Revision of Order cannot be done after 3 (Three) years from the Date of order sought to be revised.

- 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**.



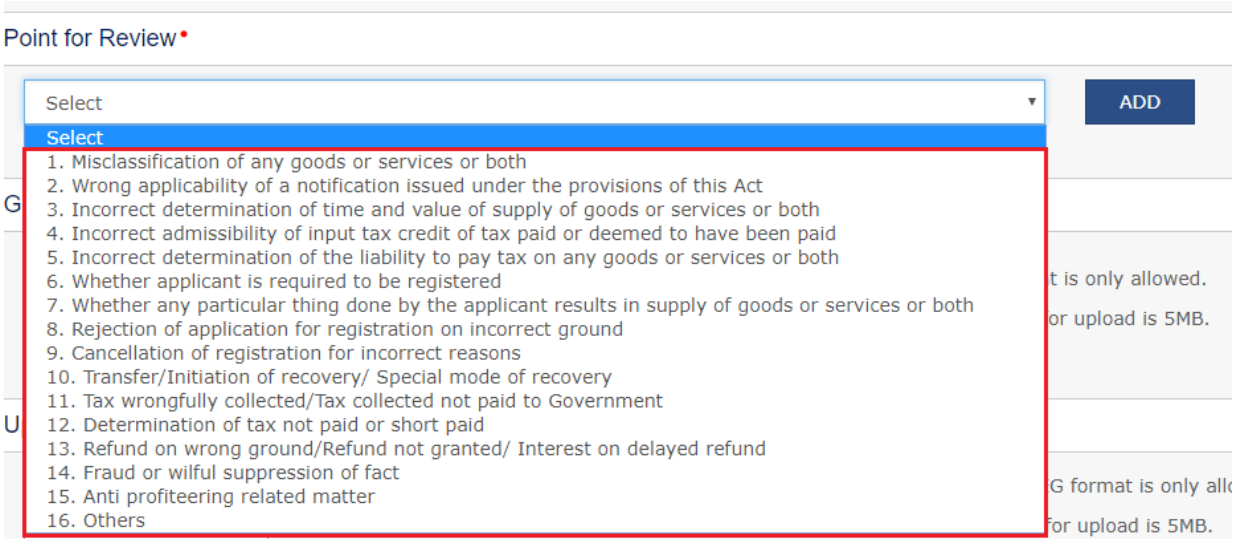
2. **DIRECT TO REVISE THE ORDER** page is displayed. Click **BACK** to go to previous page or enter data in the displayed fields as mentioned in the following steps:



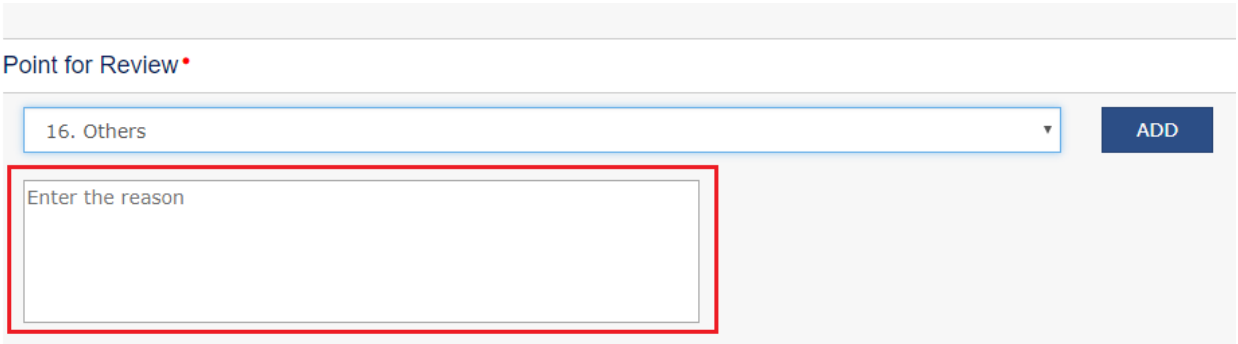
2a. In the **Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

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**.



Note: If you select "16. Others", a blank field will appear. Enter the reason in the field and click **ADD**.

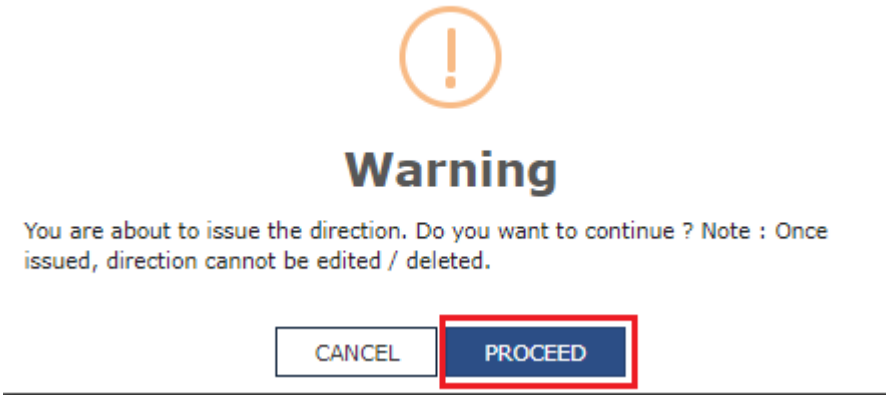


2d. The Point for review gets added. Click the trash-bin icon to delete it and add another.

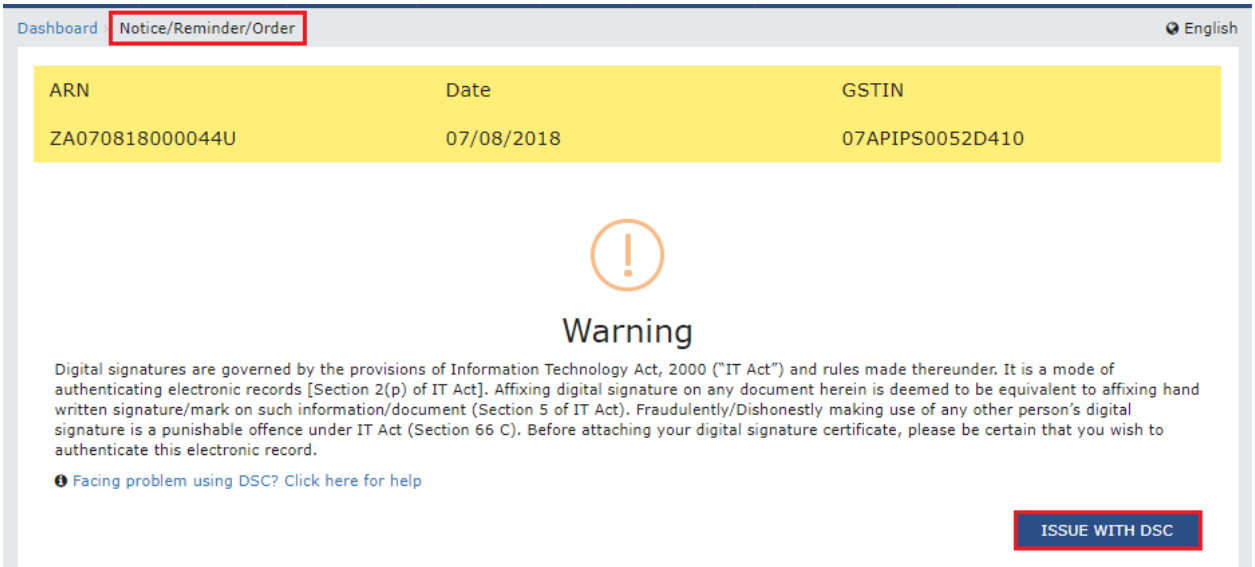
2e. In the **Document Upload** field, click **Choose File** to upload the relevant document(s) from your machine.

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.

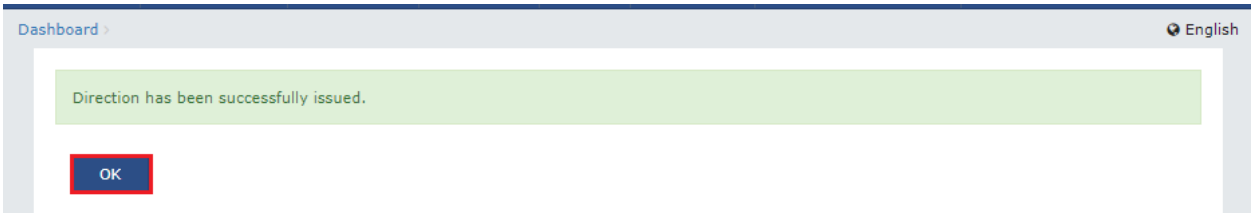
2g. Click **DIRECT** and a Warning popup appears. Click **PROCEED**.



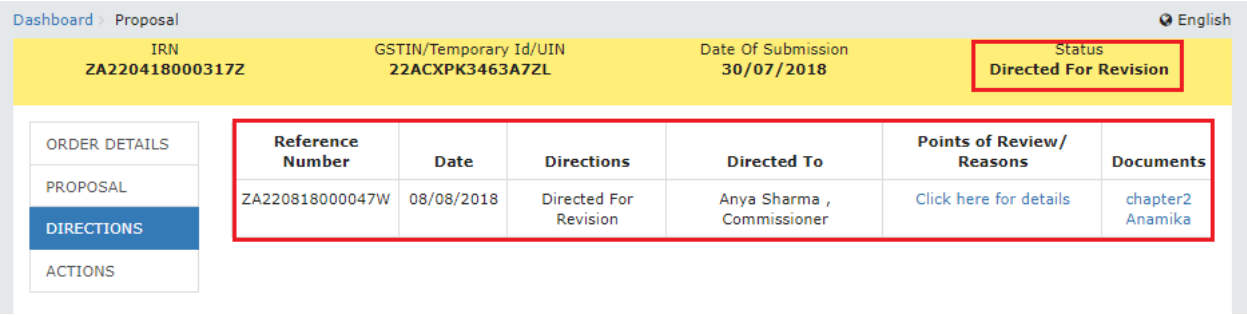
3. **Notice/Reminder/Order** page is displayed. Click **ISSUE WITH DSC.**



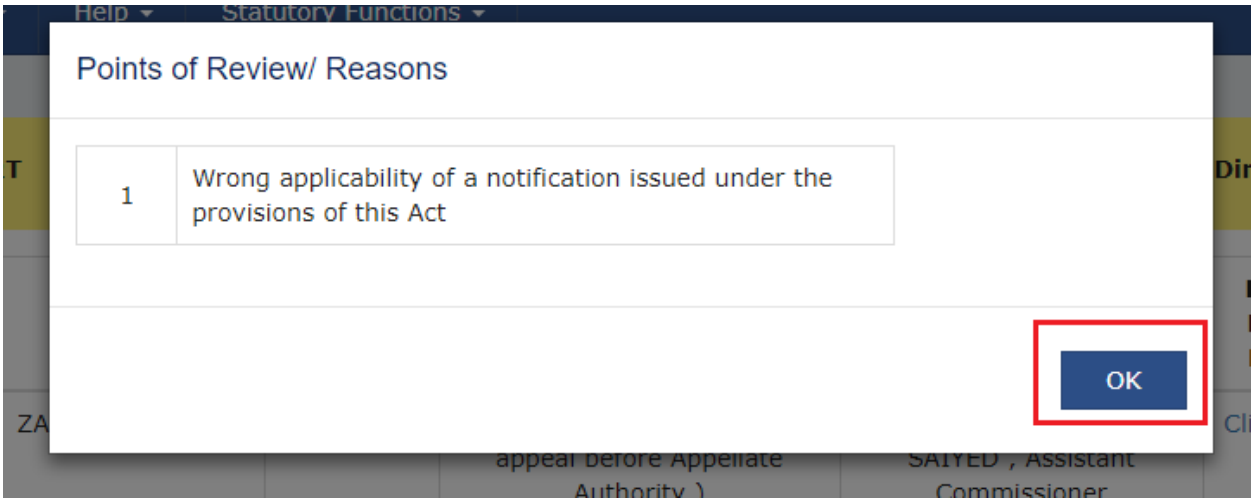
4. Click **OK.**



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.



<u>Note 1:</u> On clicking **Click here for details** hyperlink in the displayed added direction, following popup is displayed. Click **OK** to close the popup.



<u>Note 2:</u> 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 <u>ORDER DETAILS</u> tab) and take action according to the issued direction.

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.

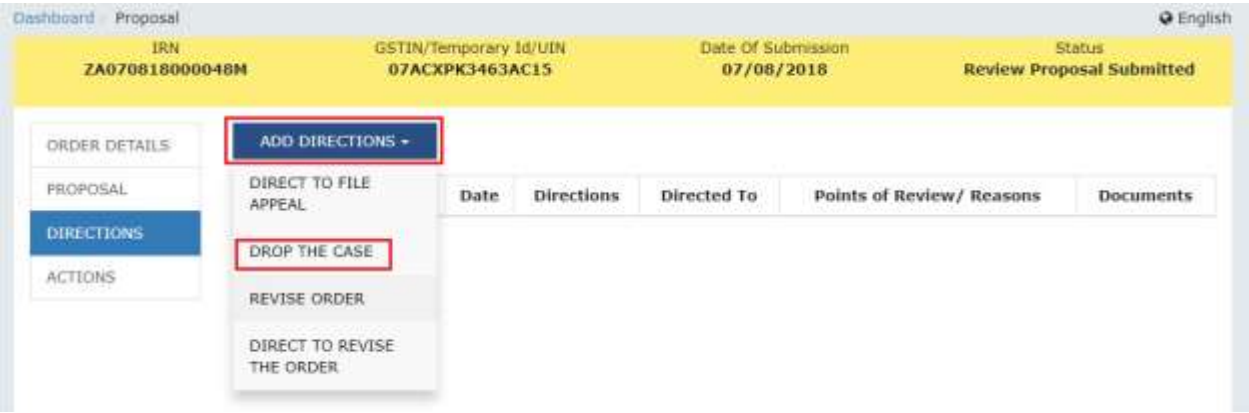
Go back to the Main Menu

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.

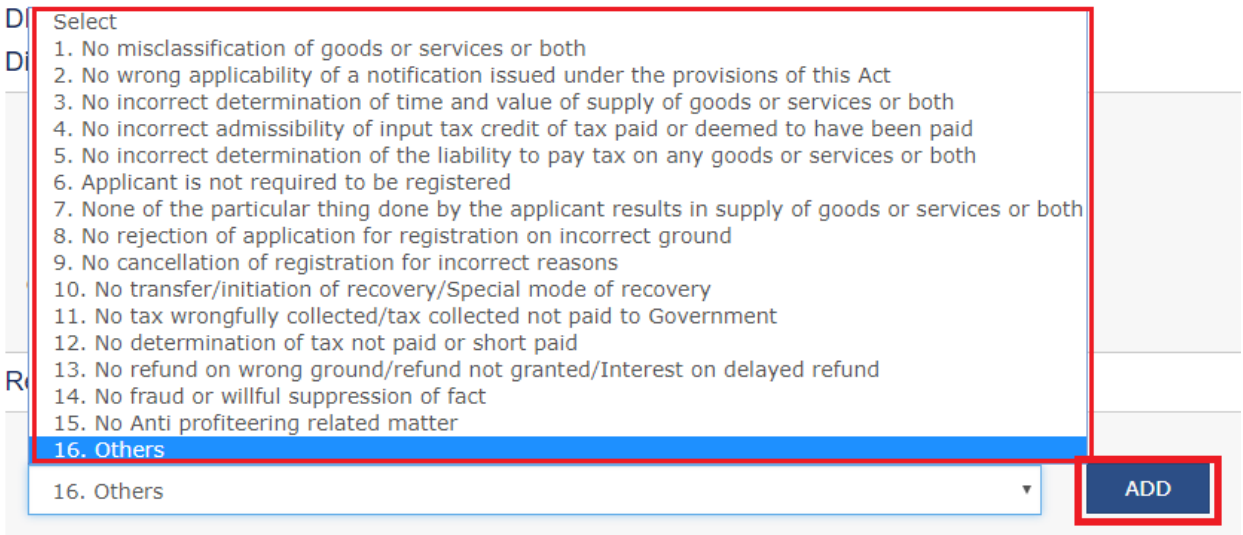
1. On the Proposal screen, select the **DIRECTIONS** tab. This tab displays the direction(s) issued against this particular Proposal. Click **ADD DIRECTIONS.** Then, select **DROP THE CASE**.



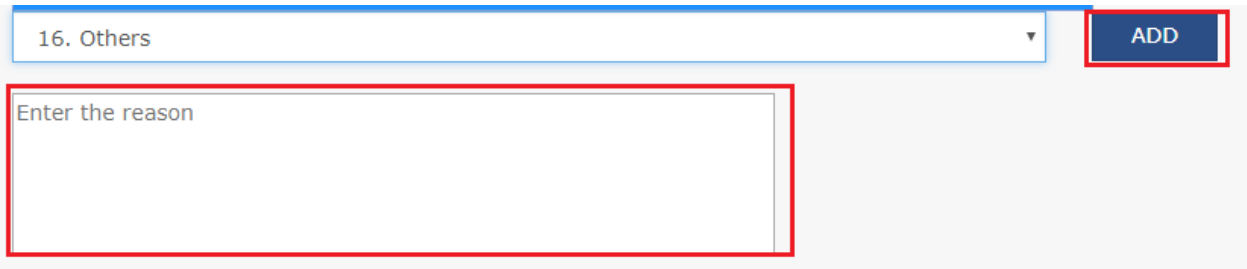
2. **DROP THE CASE** page is displayed. Click **BACK** to go to previous page or enter data in the displayed fields as mentioned in the following steps:

2a. In the **Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

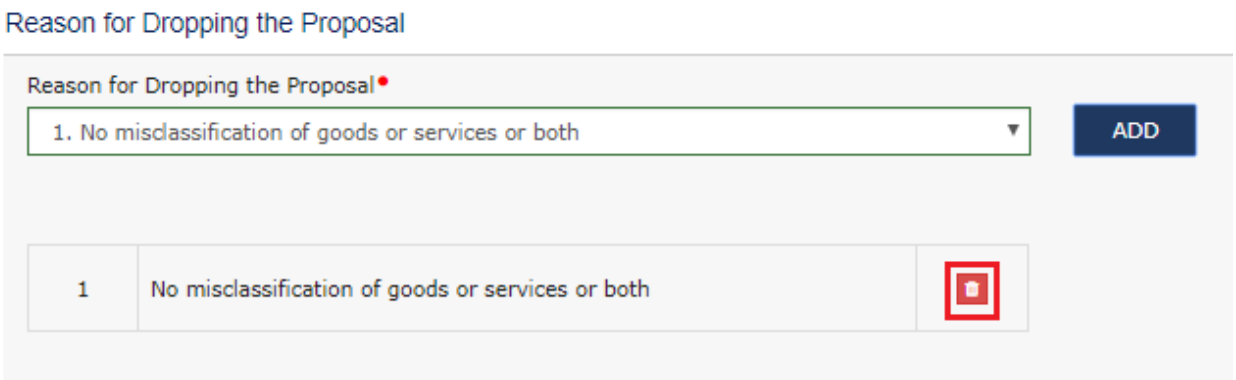
2b. In the **Reason for Dropping the Proposal** field, select the relevant point from the displayed points in the drop-down list and click **ADD**.



<u>Note:</u> If you select "16. Others", a blank field will appear. Enter the reason in the field and click **ADD**.

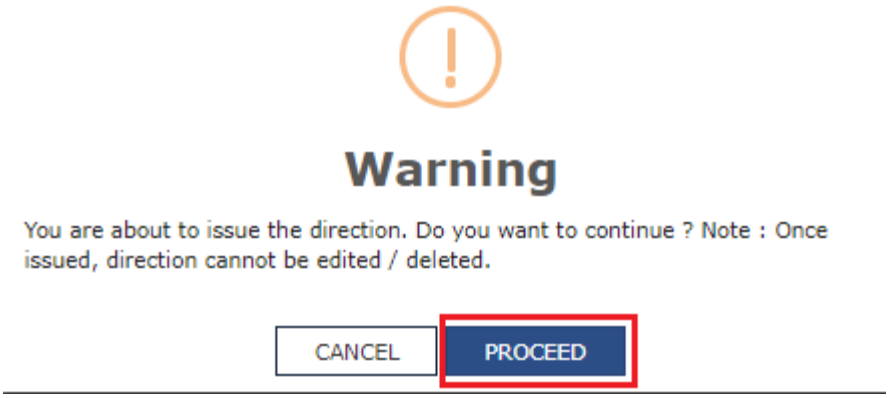


2c. The Reason for dropping the Proposal gets added. Click the trash-bin icon to delete it and add another.

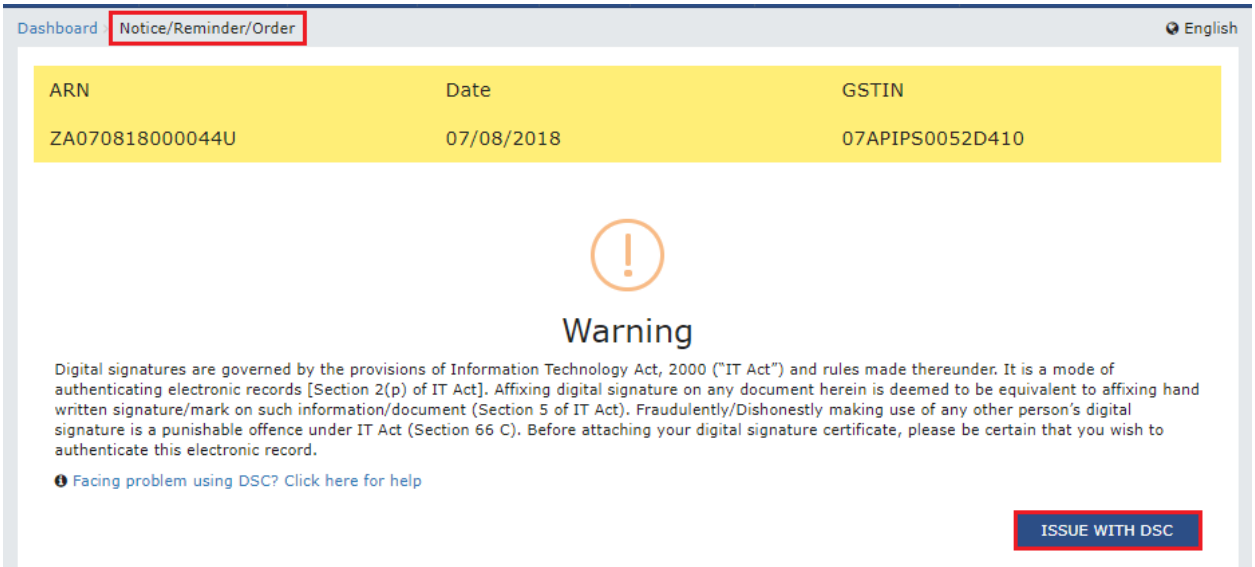


2d. In the **Upload Supporting documents** field, enter description in **Enter Document Description** field and click **Choose File** to upload it from your machine, if required. This is not a mandatory field.

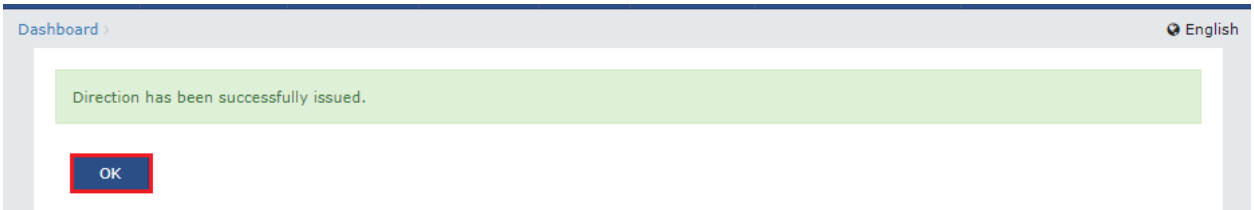
2e. Click **DIRECT** and a Warning popup appears. Click **PROCEED**.



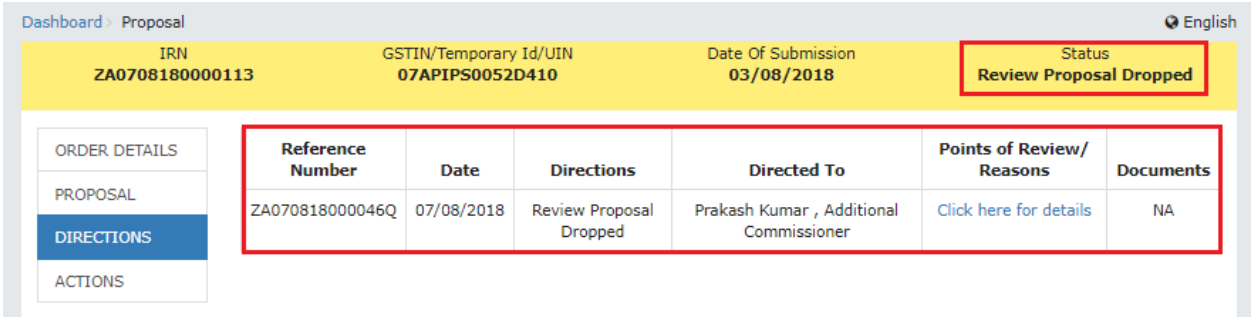
3. **Notice/Reminder/Order** page is displayed. Click **ISSUE WITH DSC.**



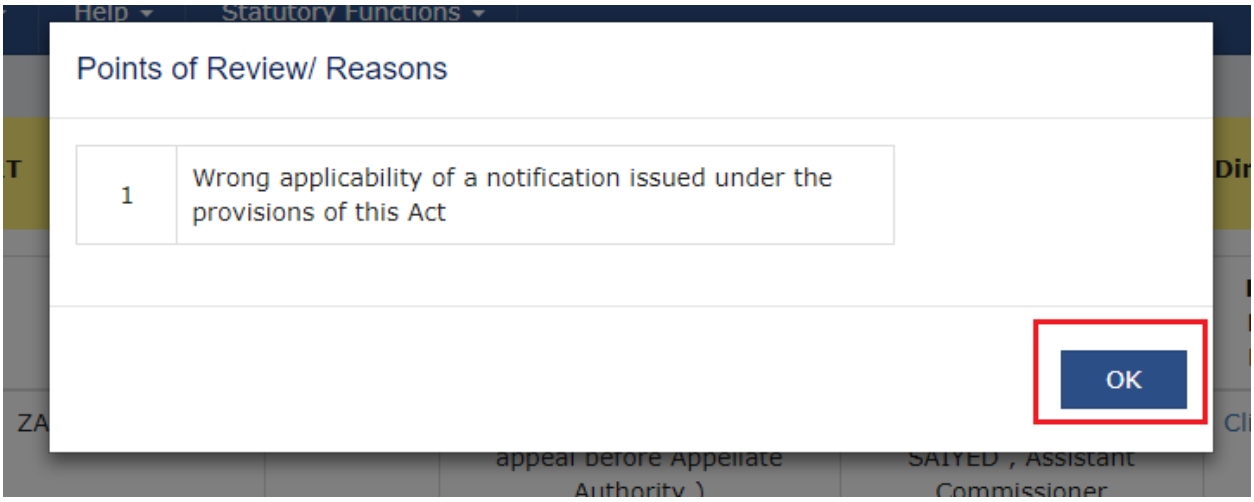
4. Click **OK.**



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.



<u>Note:</u> 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

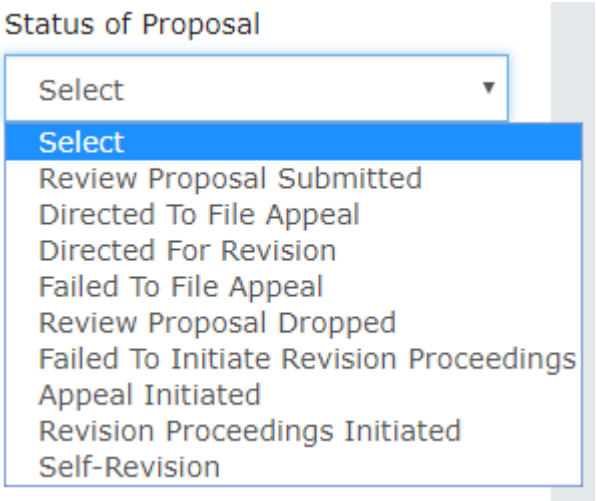
H. Search for Directed Proposals

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.

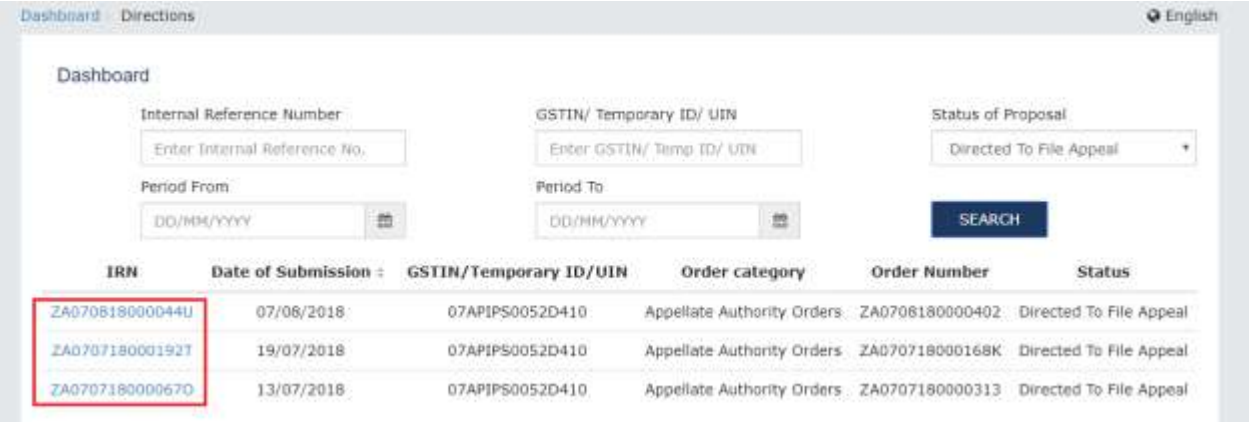


Note: Legal Officers will select the IRN Status as "Directed to File Appeal" and Revisional Authority will select "Directed for Revision".

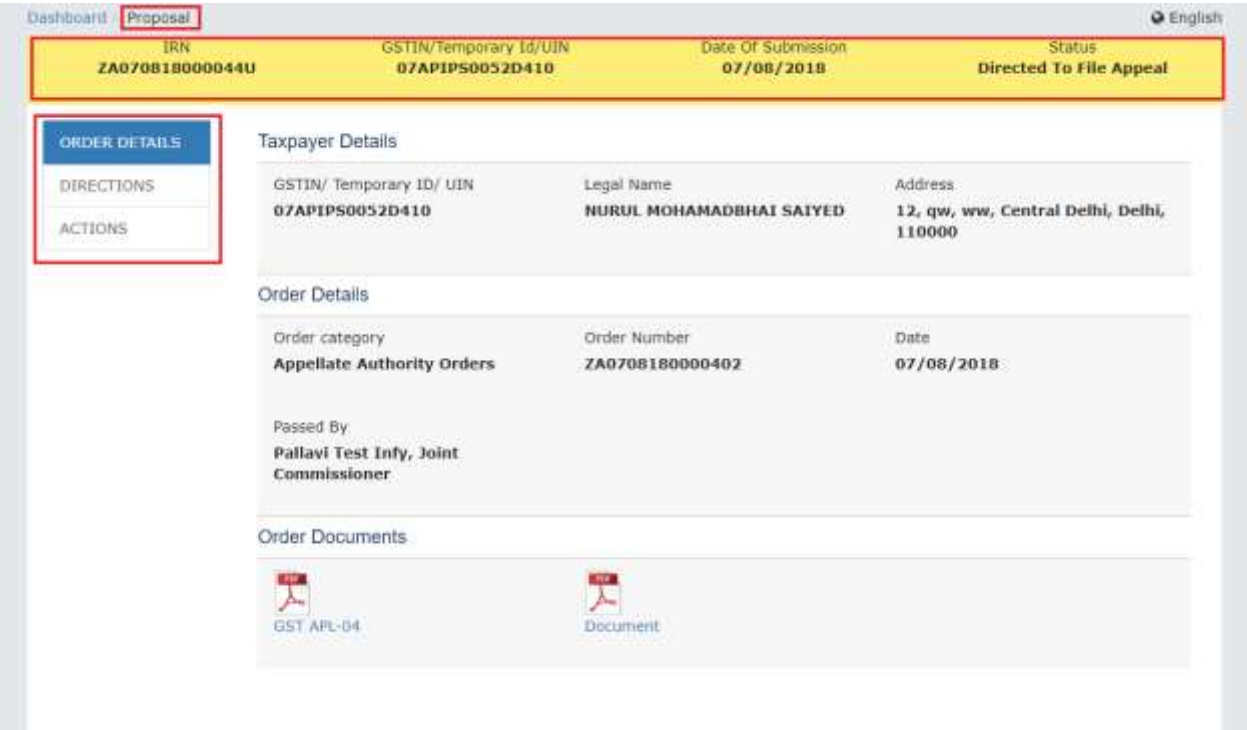
4d. In the **Period From** & **Period To** fields, select the date from the calendar.
4e. Click the **SEARCH** button.

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.



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.



Note: ORDER DETAILS tab is selected by default.

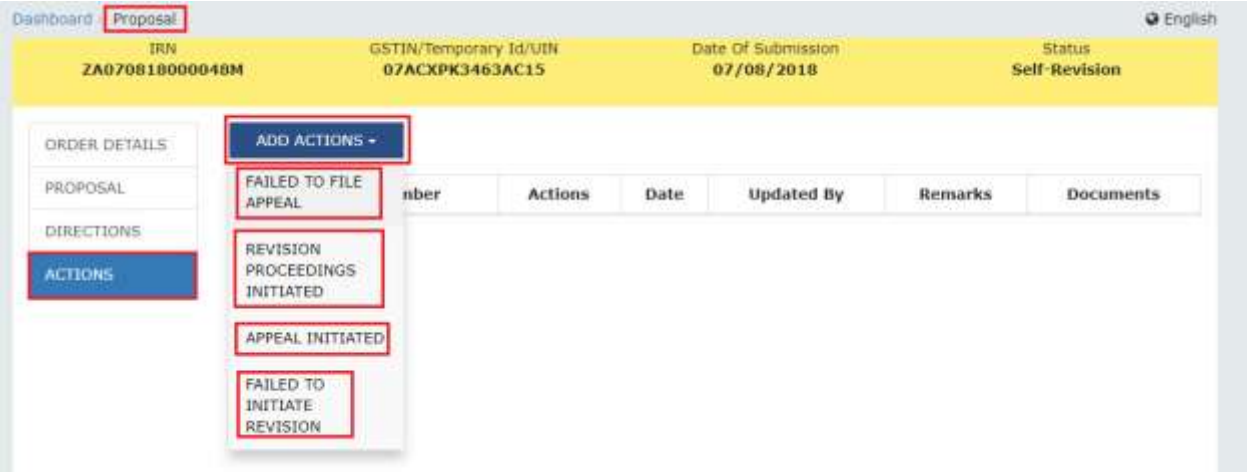
Go back to the Main Menu

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.

1. 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**.

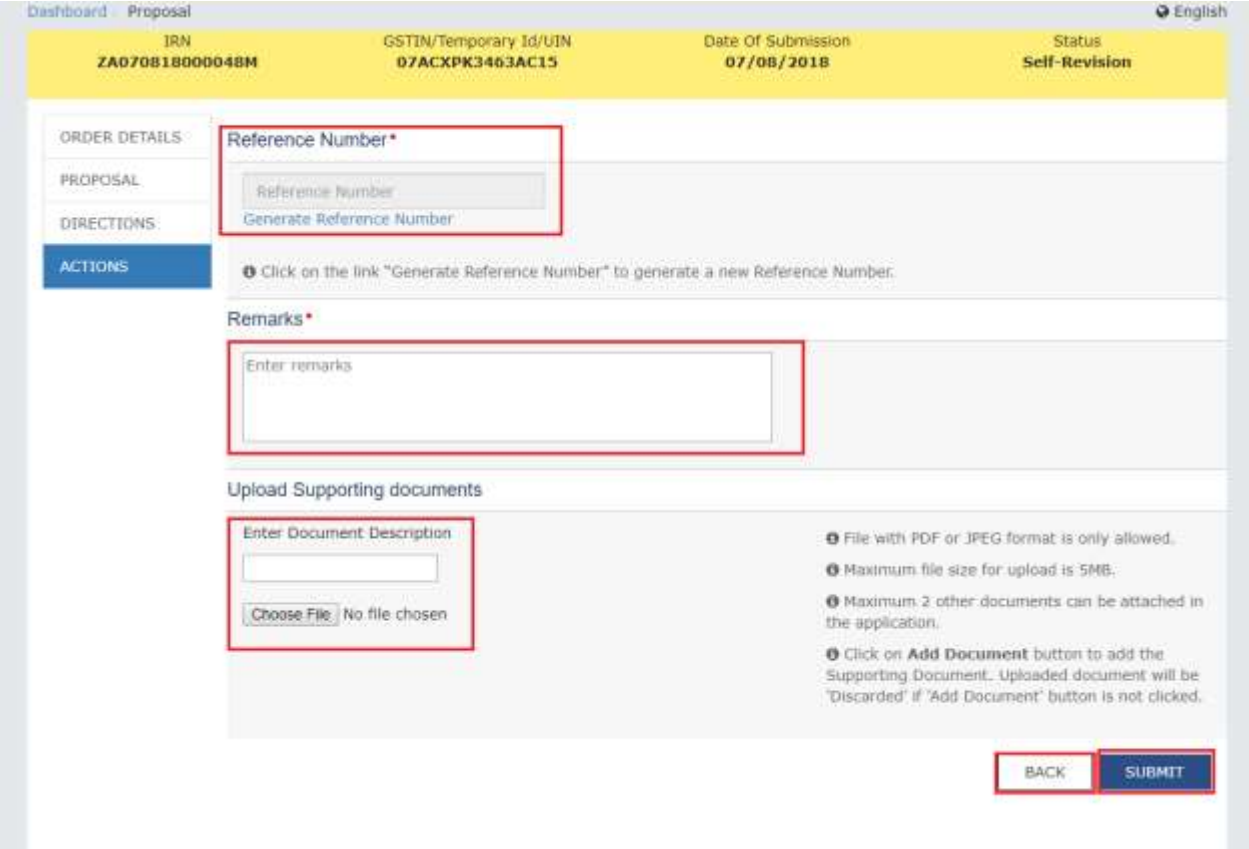


Note:

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

2. 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:

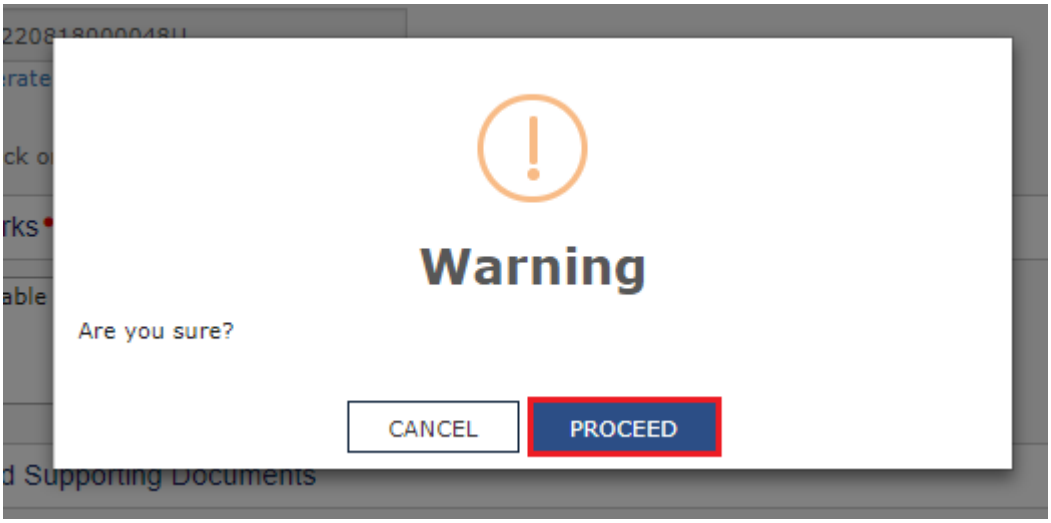


2a. In the **Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

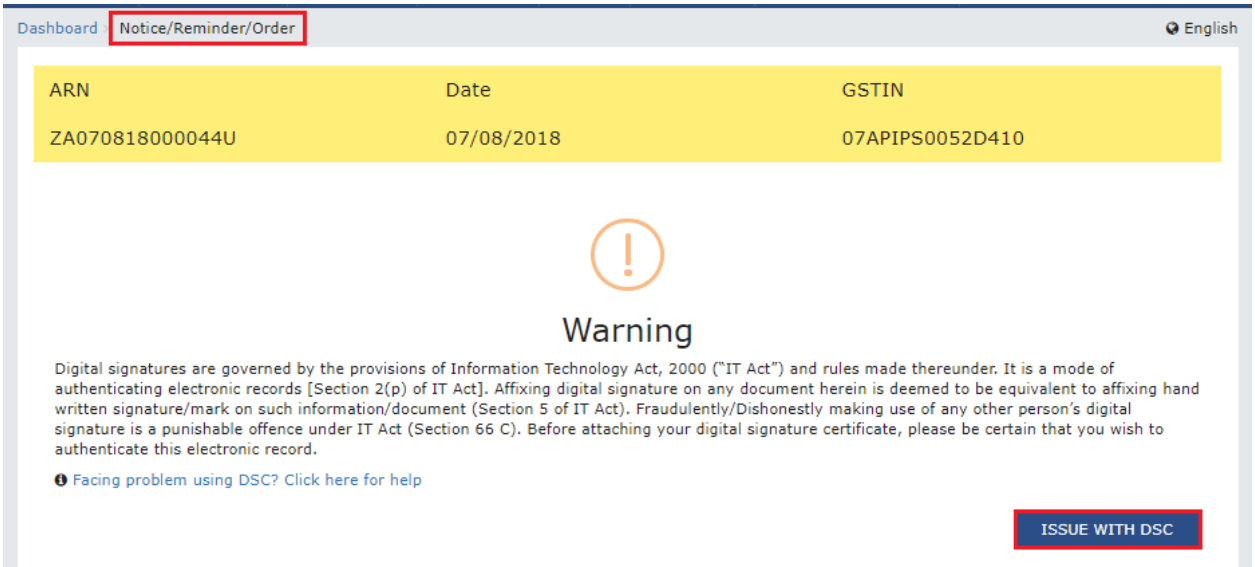
2b. In the **Remarks** field, enter information relevant to this action.

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.

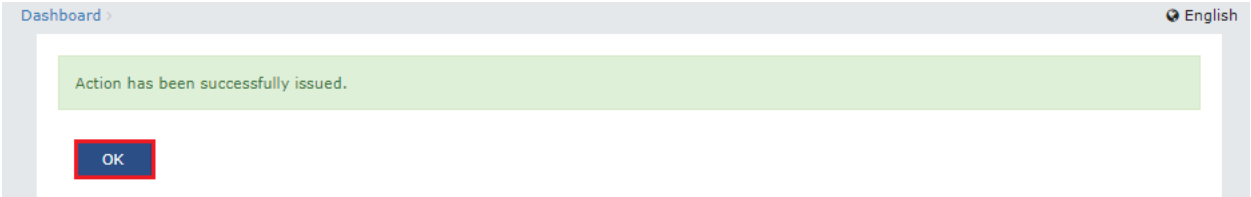
2d. Click **SUBMIT** and a Warning popup appears. Click **PROCEED**.



3. **Notice/Reminder/Order** page is displayed. Click **ISSUE WITH DSC.**



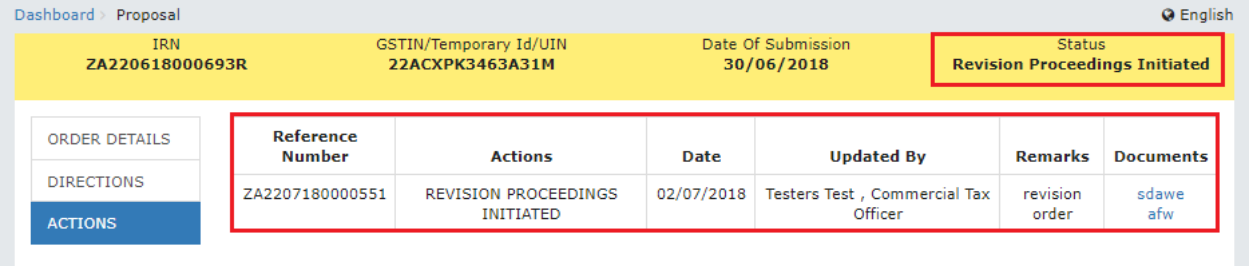
4. Click **OK.**



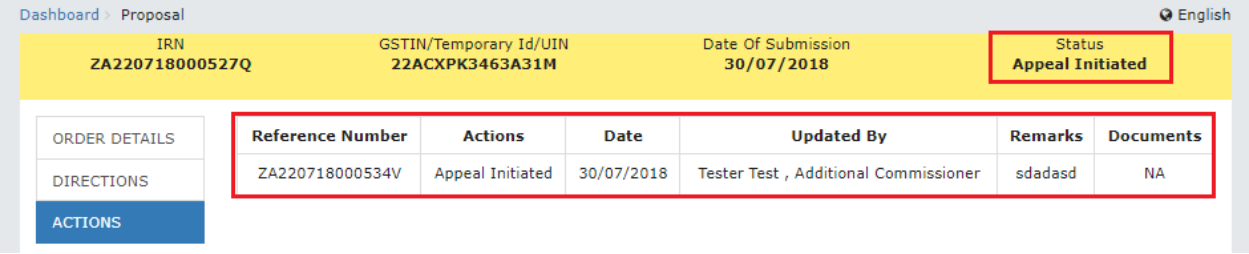
5. Based on the selected Action, **Actions** tab's Dashboard page is updated with the related table and the IRN Status is updated accordingly.

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.

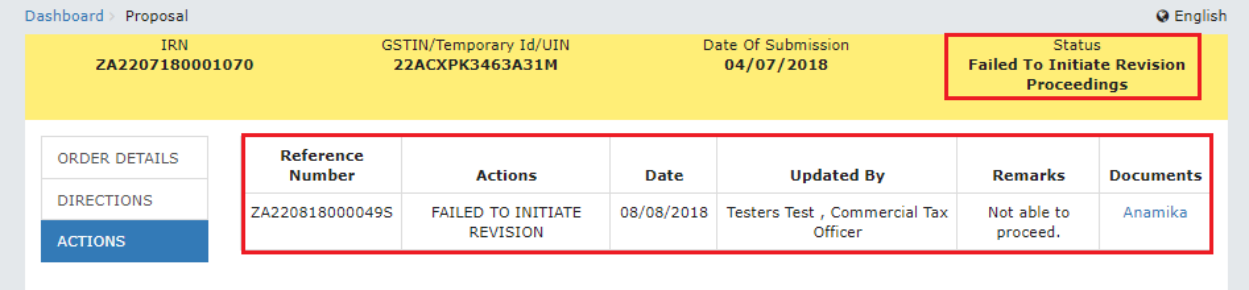
5b. In case of **REVISION PROCEEDINGS INITIATED** action, following table is added and the **Status** is changed to "Revision Proceedings Initiated". If supporting documents were also uploaded while adding this action, these will be available in the **Documents** field for download if required.



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.



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.



6. 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

Proceedings & Order of First Appeal - Appeal filed by Taxpayer

How can I 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:

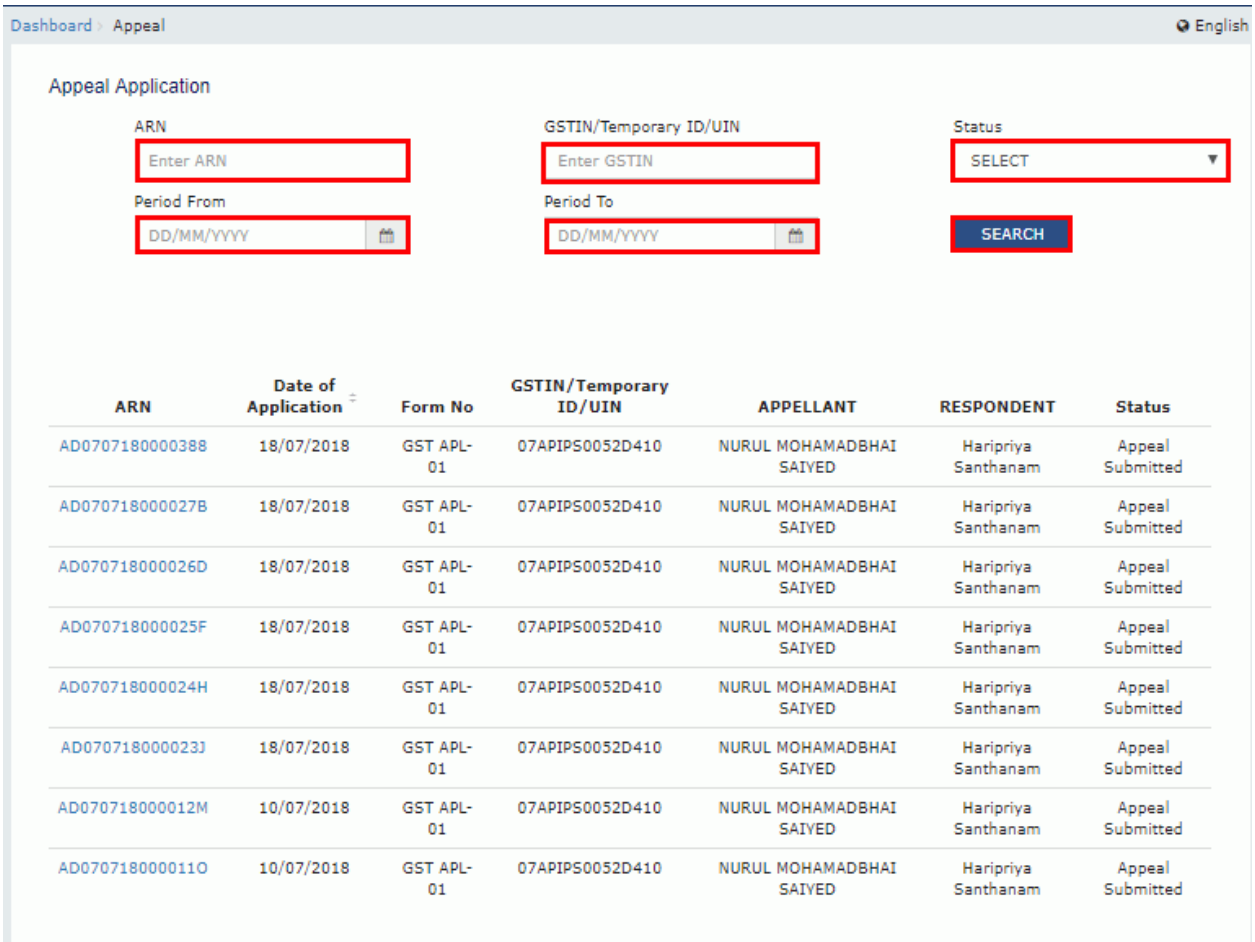
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Application Inbox** option.

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**

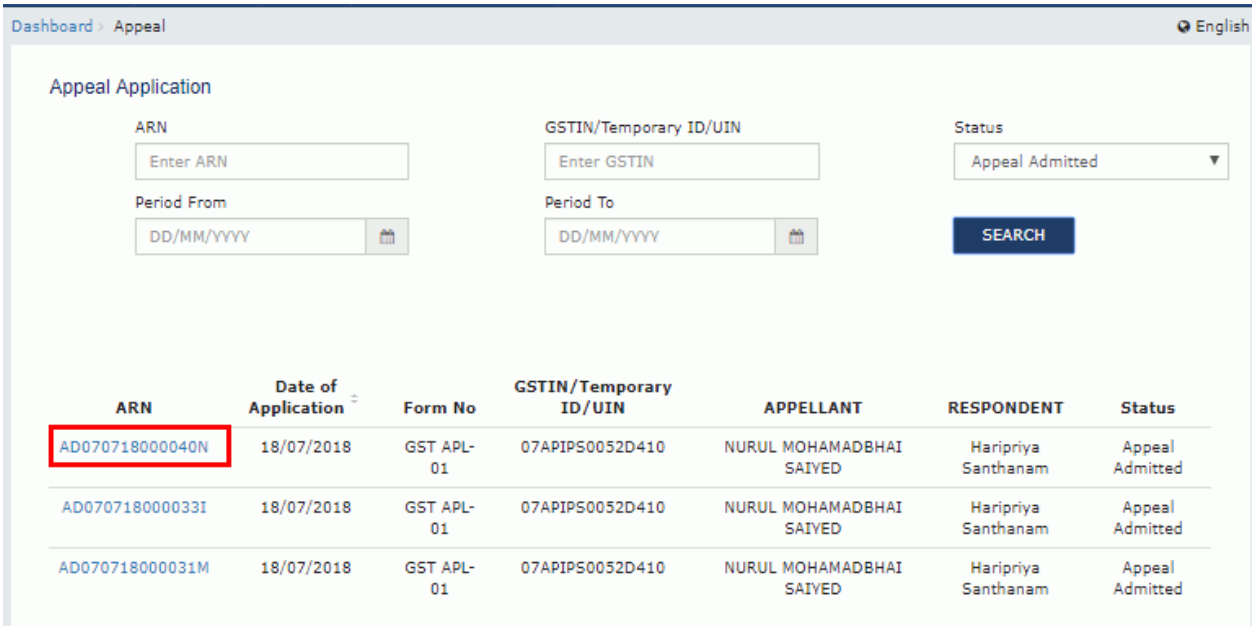
Note: You must enter data in at least one of the field to proceed.

6. Click the **SEARCH** button.



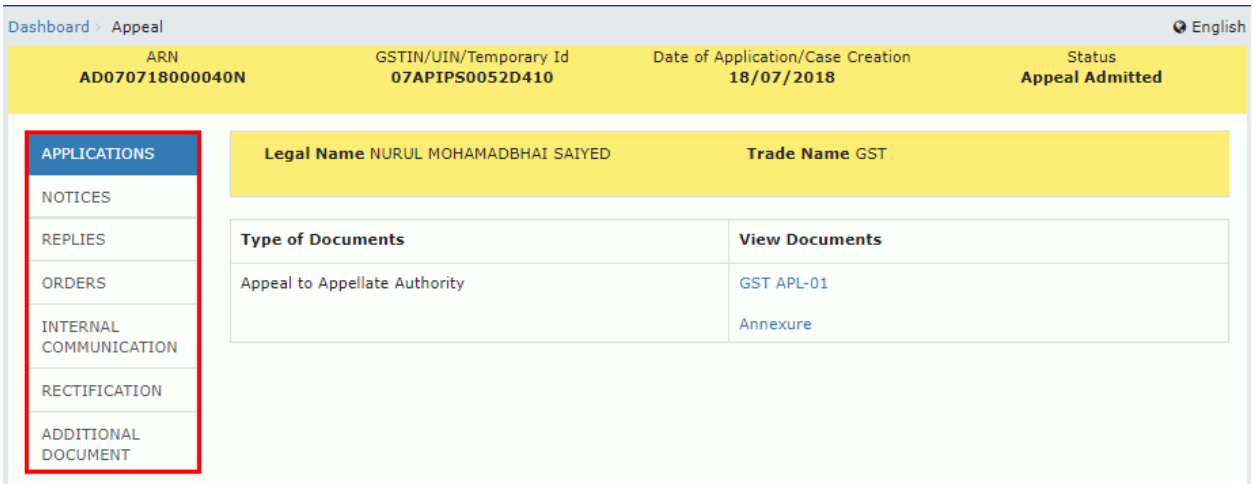
ARN	Date of Application	Form No	GSTIN/Temporary ID/UIN	APPELLANT	RESPONDENT	Status
AD0707180000388	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Submitted
AD070718000027B	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Submitted
AD070718000026D	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Submitted
AD070718000025F	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Submitted
AD070718000024H	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Submitted
AD070718000023J	18/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Submitted
AD070718000012M	10/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	Haripriya Santhanam	Appeal Submitted
AD070718000011O	10/07/2018	GST APL-01	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	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.



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.

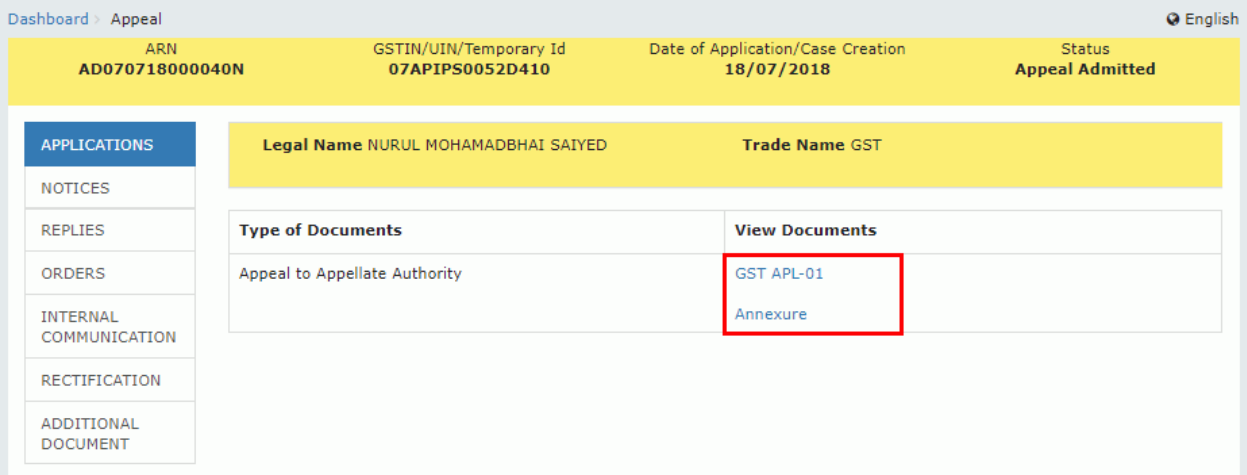


Go back to the Main Menu

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.

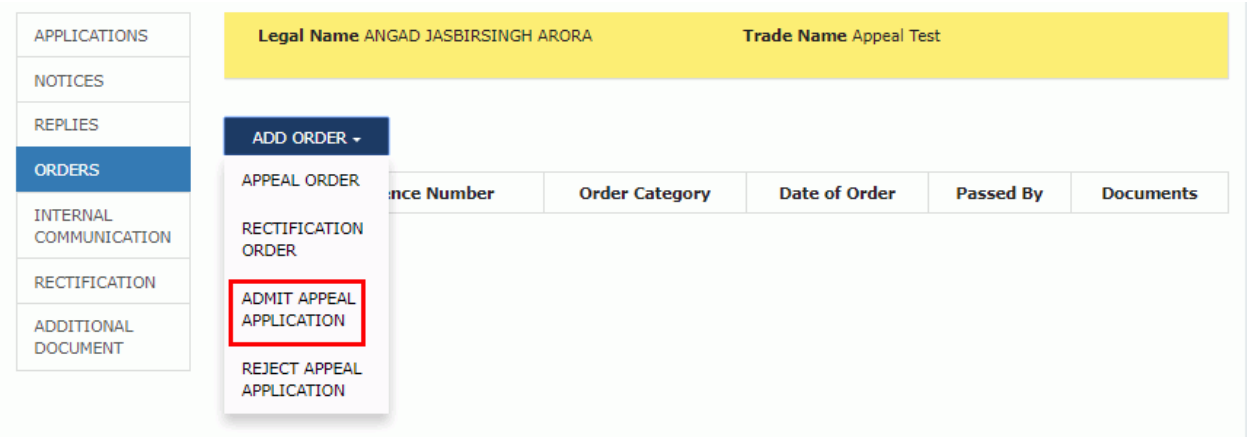


Go back to the Main Menu

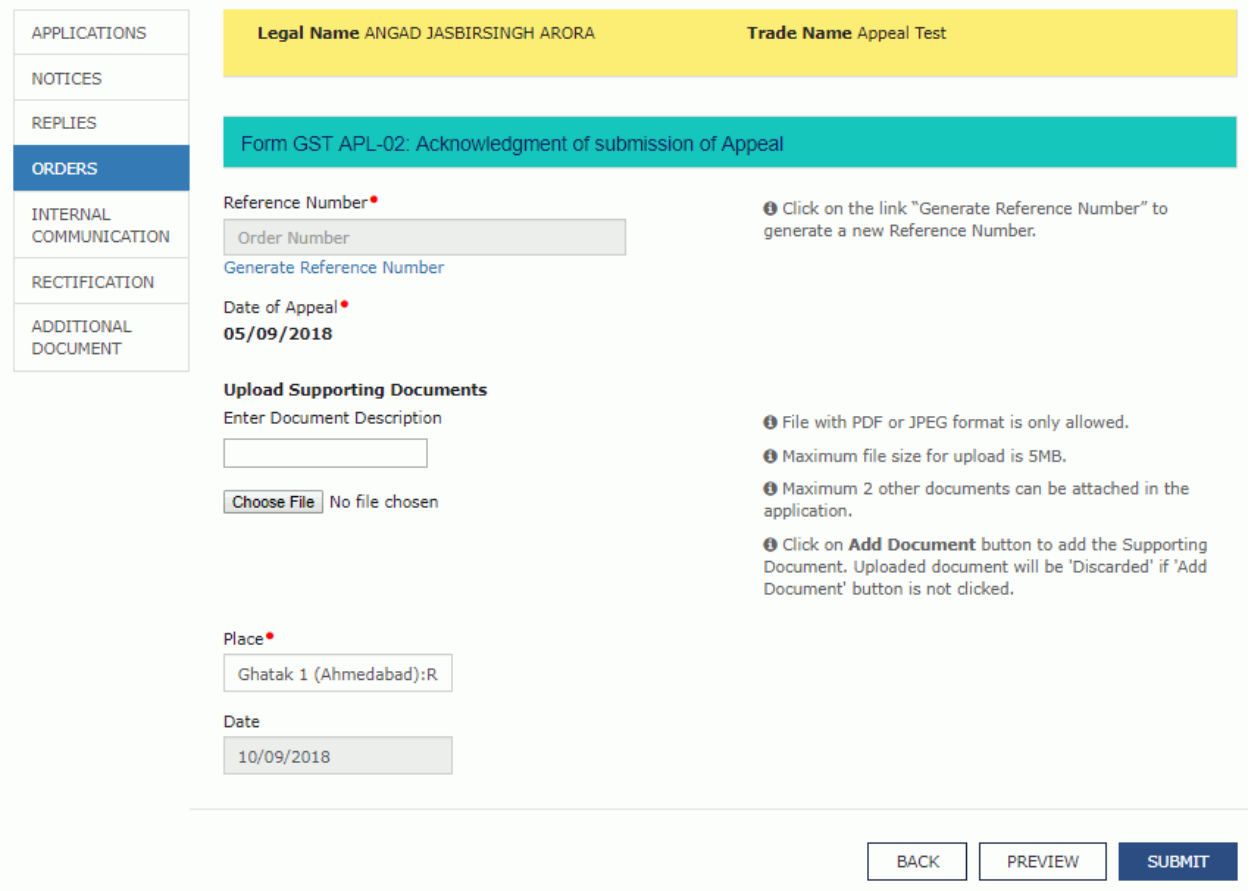
C (1) Admit an Appeal Application

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**.



3. The **Admit Appeal Application** page is displayed.

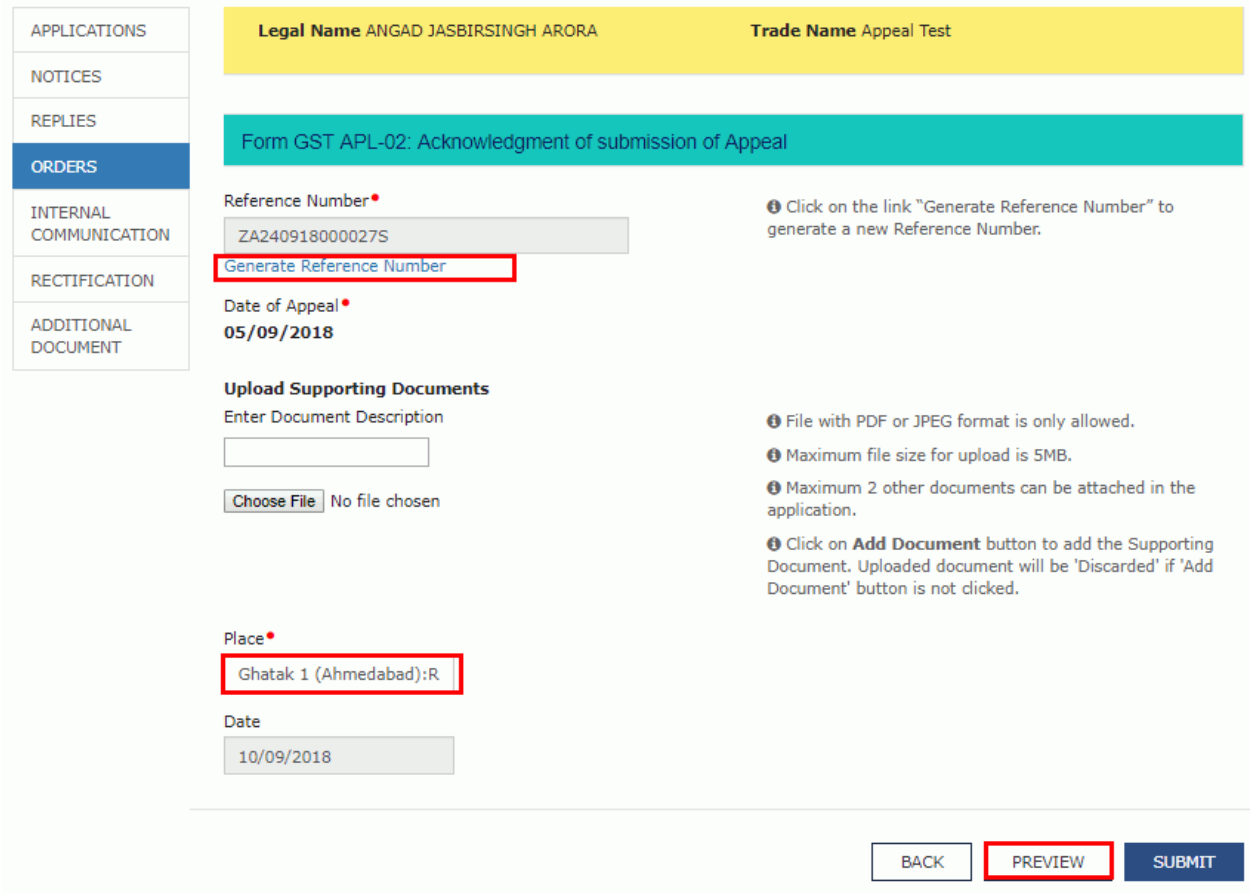


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Click the **Choose File** button to upload any supporting document if required.

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.



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	Time : NA
9.	Court Number/ Bench	Court : NA	Bench : NA

Place : Ghatak 1 (Ahmedabad):Range - 1:Division - 1:Gujarat

Date : 10/09/2018

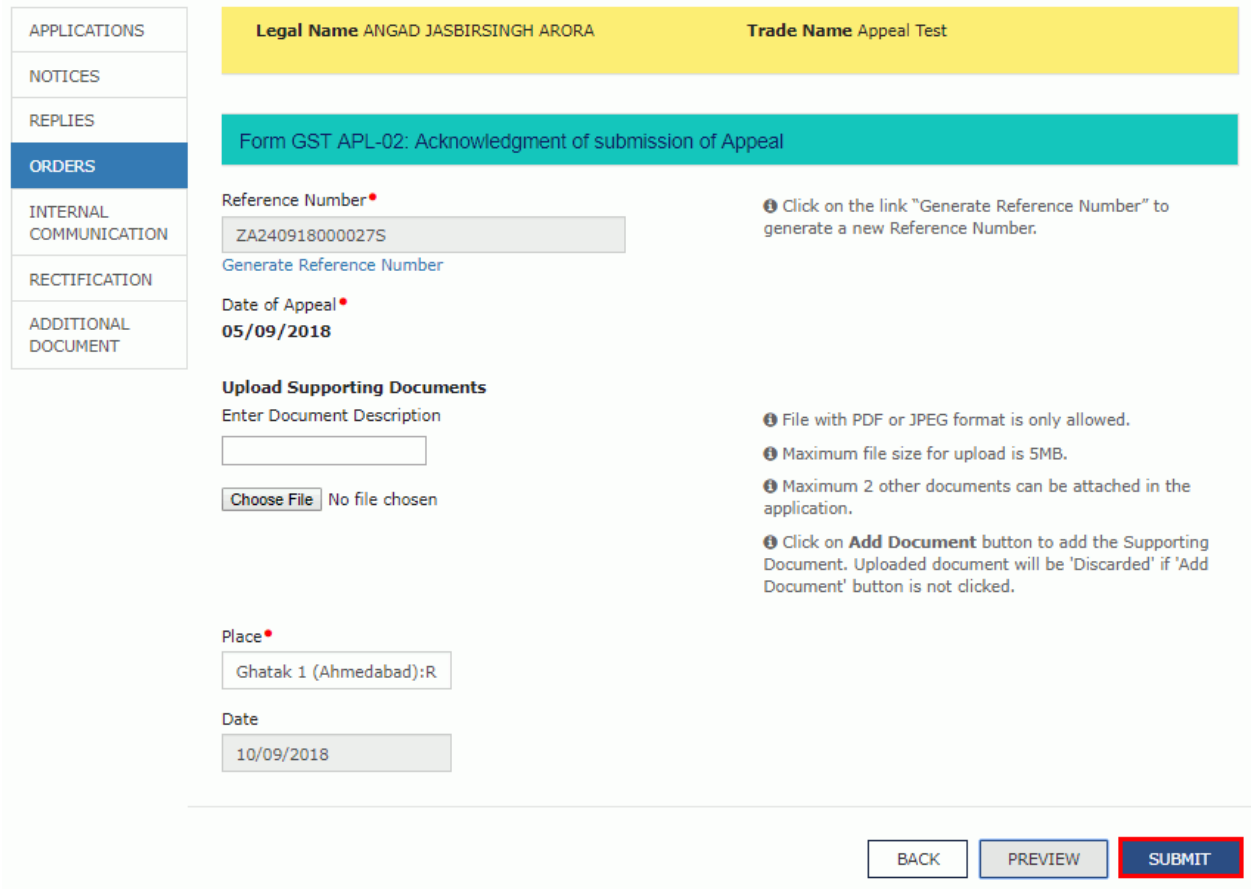
Name : MUKESH DHANJIBHAI KARSHALA

Designation : Commercial Tax Officer

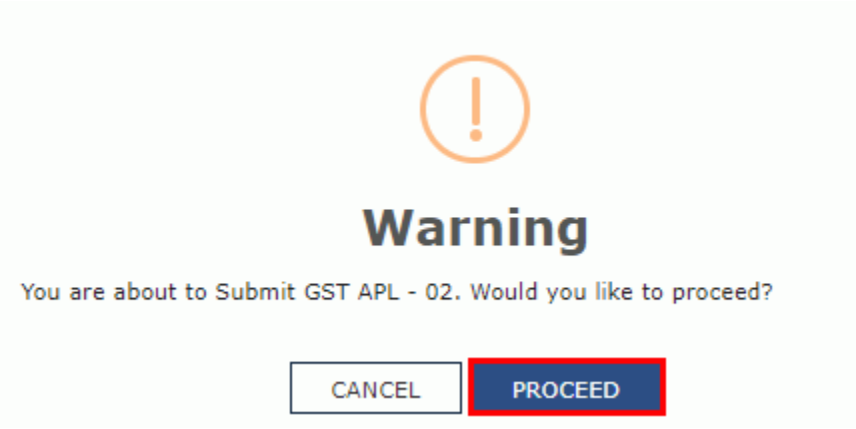
On behalf of Appellate Authority

Draft

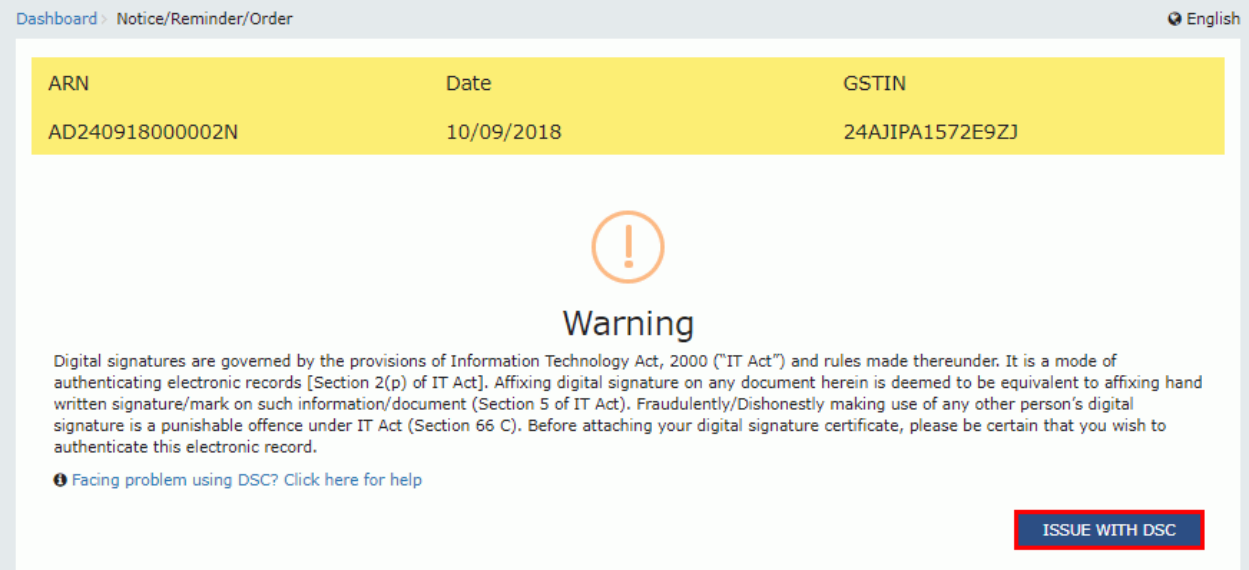
9. Go back to the Order page. Click **SUBMIT.**



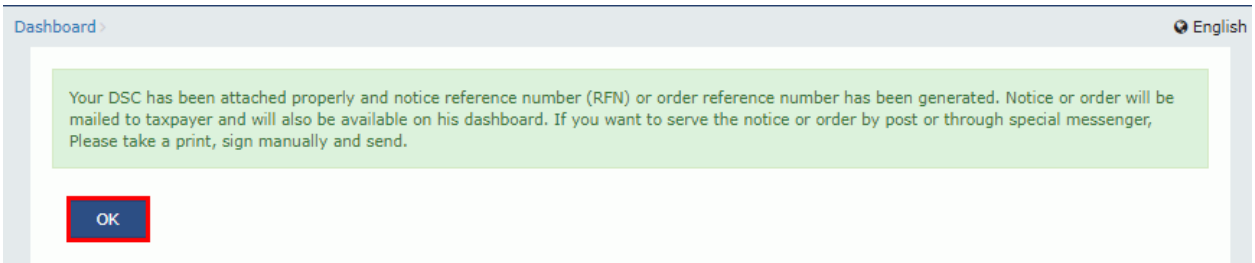
10. Click **PROCEED** button**.**



11. Click **ISSUE with DSC.**



12. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



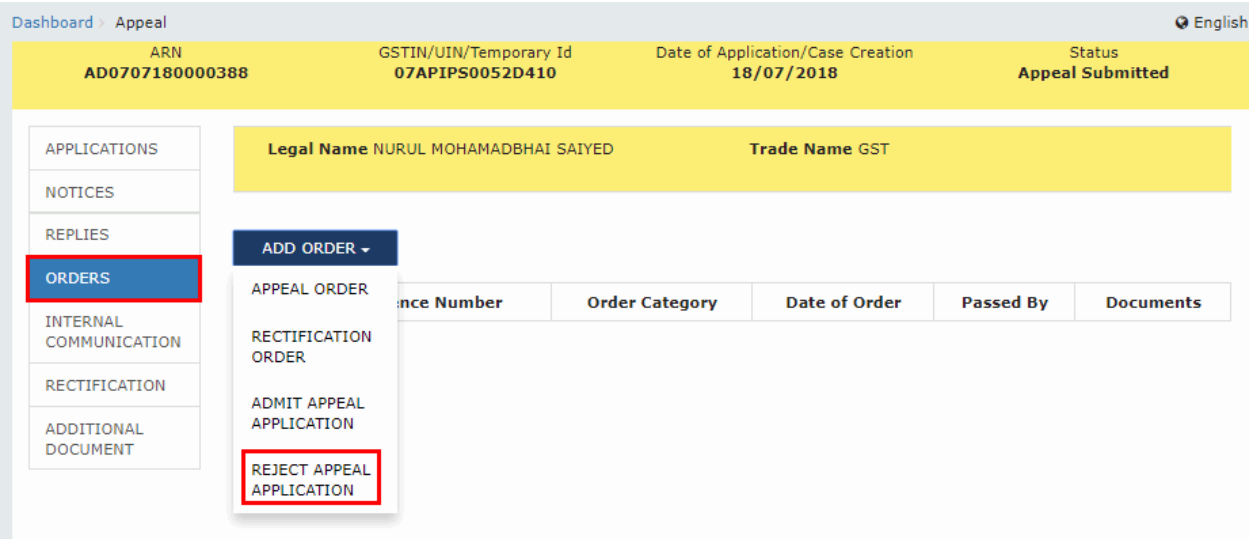
13. The updated **Case Detail** page is displayed, with the table containing the record of the order just admitted and the **Status** updated to "Appeal Admitted". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the taxpayer's dashboard.

Go back to the Main Menu

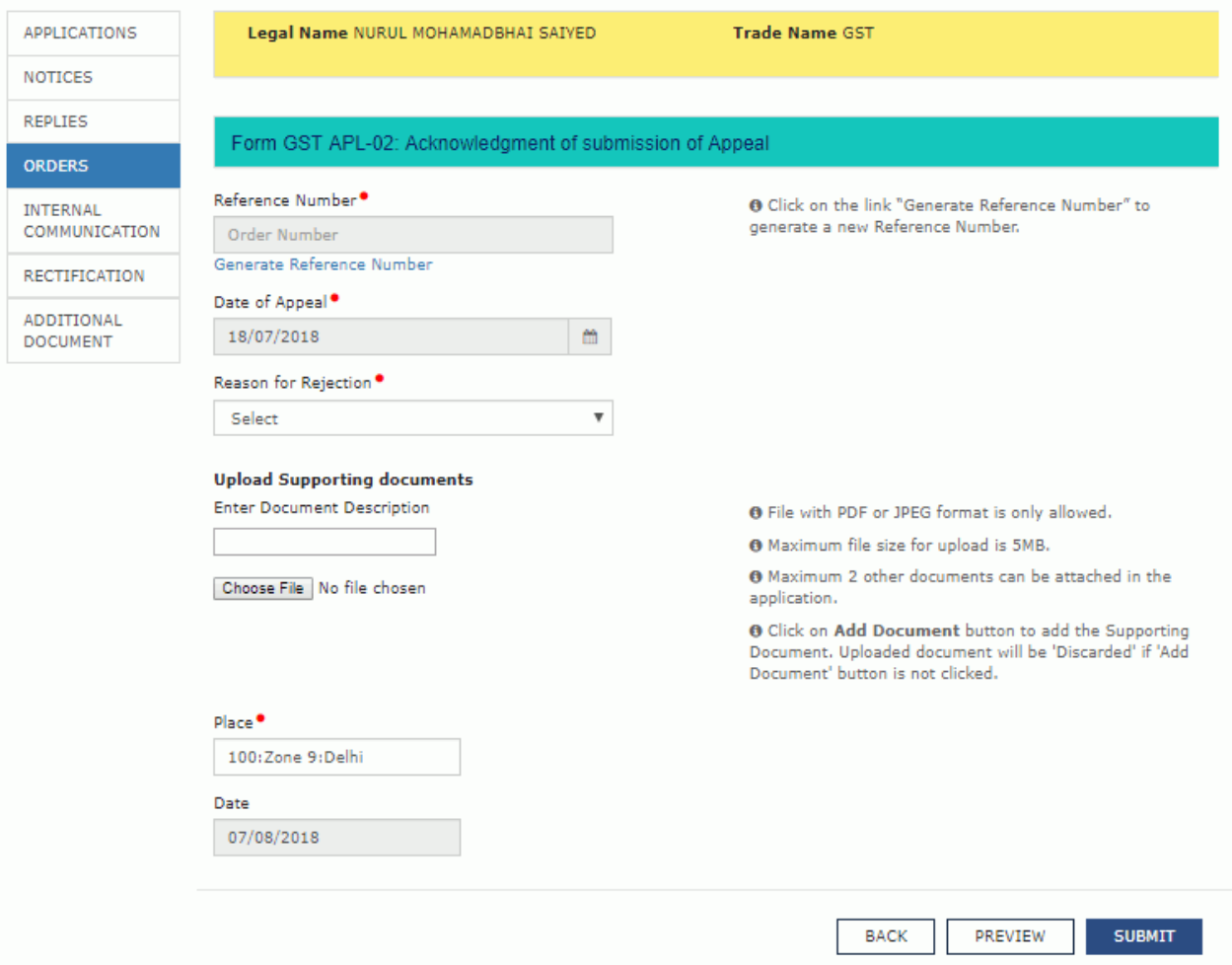
C (2) Reject an Appeal Application

To reject an appeal application, perform following steps:

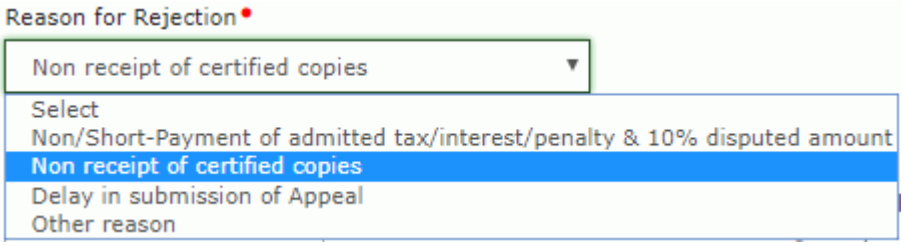
1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **REJECT APPEAL APPLICATION**.



3. The **Reject Appeal Application** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Date of appeal is auto-populated. However, you can edit the same.
6. Select the **Reason of Rejection** from the drop-down list.



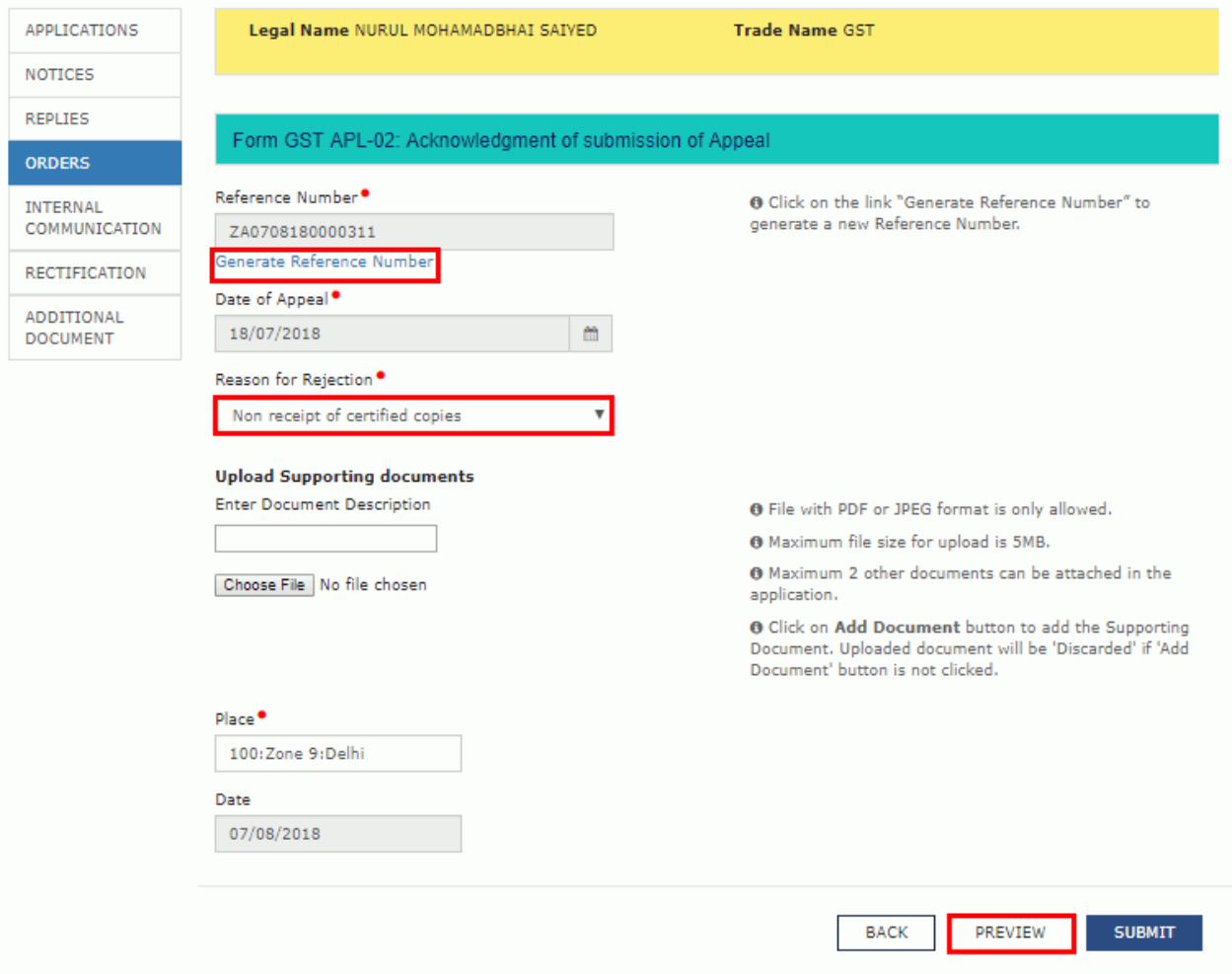
7. Click the **Choose File** button to upload any supporting document if required.

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.



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	07/08/2018

Your appeal against ARN # **AD0707180000388** has been rejected.

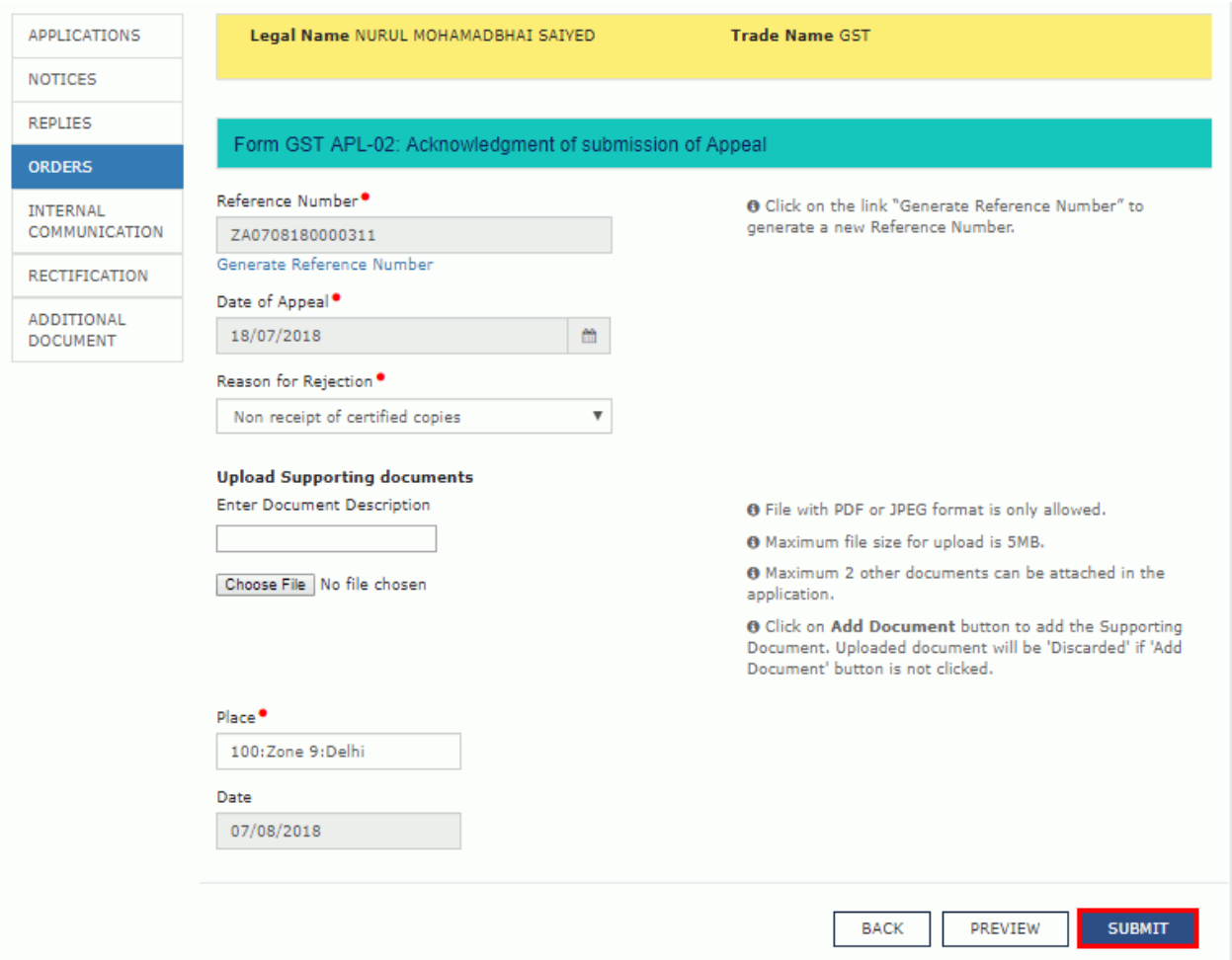
1.	Reference Number -		ZA0708180000311
2.	Date of filing -		18/07/2018
3.	Time of filing -		03:18 PM
4.	Place of filing -		gfgd
5.	Name of the person filing the appeal -		NURUL SAIYED
6.	Amount of pre-deposit -		₹ 50
7.	Date of rejection of appeal -		07/08/2018
8.	Reason for rejection -		Non receipt of certified copies
9.	Date of appearance -	Date : NA	Time : NA
10.	Court Number/ Bench	Court : NA	Bench : NA

Place : 100:Zone 9:Delhi
Date : 07/08/2018

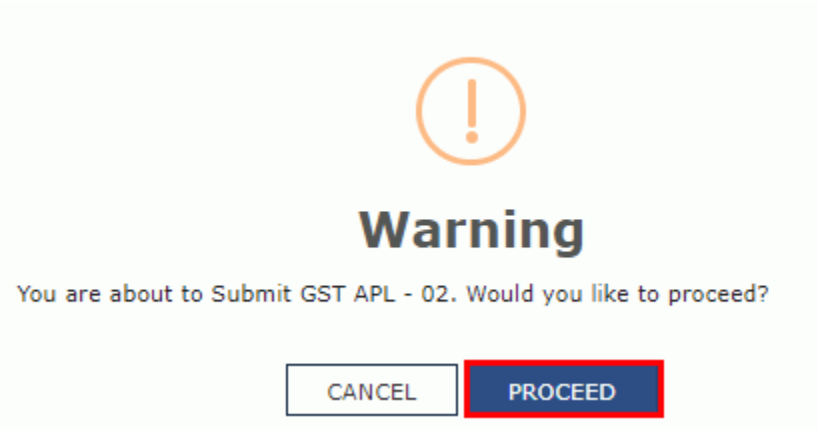
Name : Pallavi Test Infy
Designation : Joint Commissioner
On behalf of Appellate Authority

Draft

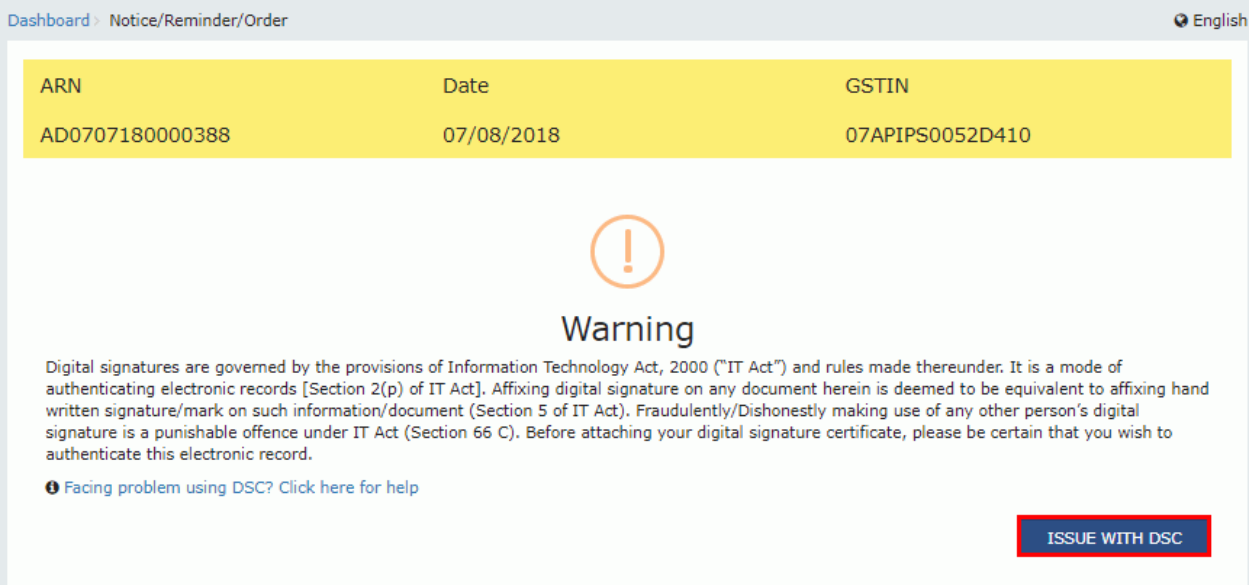
11. Go back to the Order page. Click **SUBMIT.**



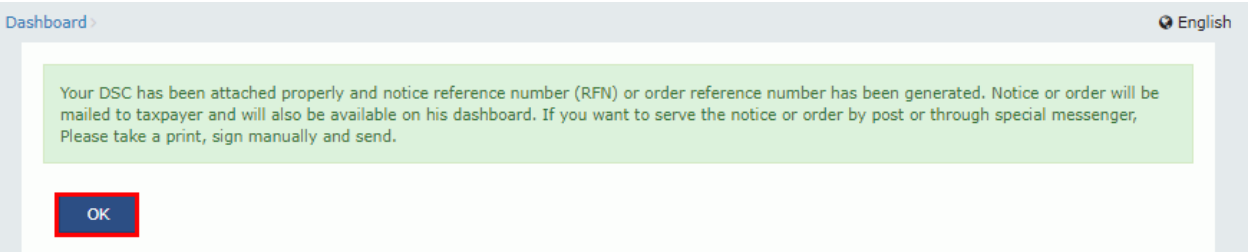
12. Click **PROCEED** button**.**



13. Click **ISSUE with DSC.**



14. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



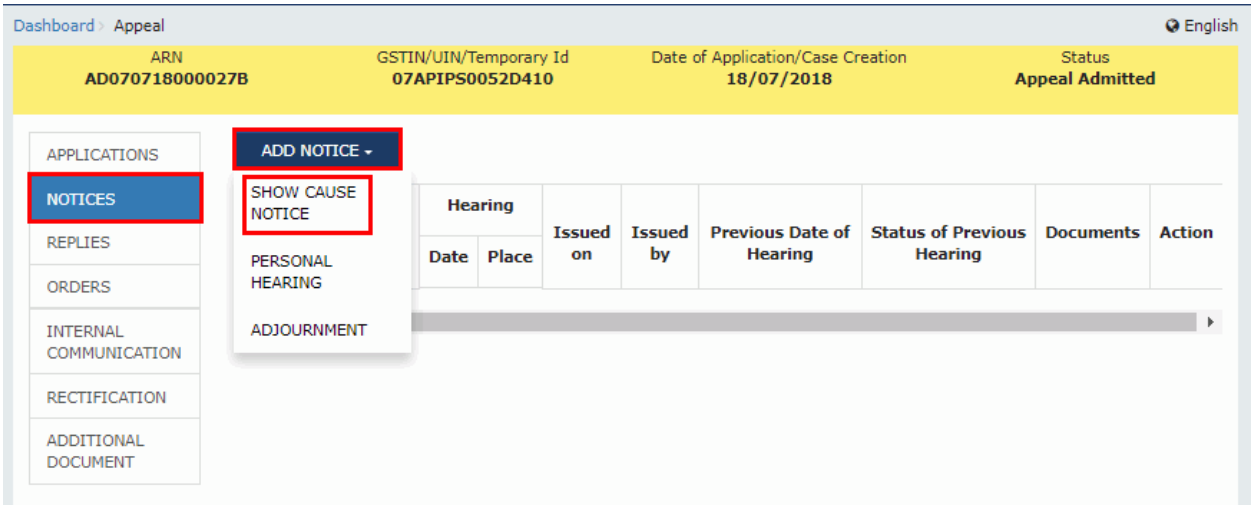
15. The updated **Case Detail** page is displayed, with the table containing the record of the order just rejected and the **Status** updated to "Appeal Rejected". Also, system would send the intimation to the taxpayer via email and SMS, and make this order available on the taxpayer's dashboard.

Go back to the Main Menu

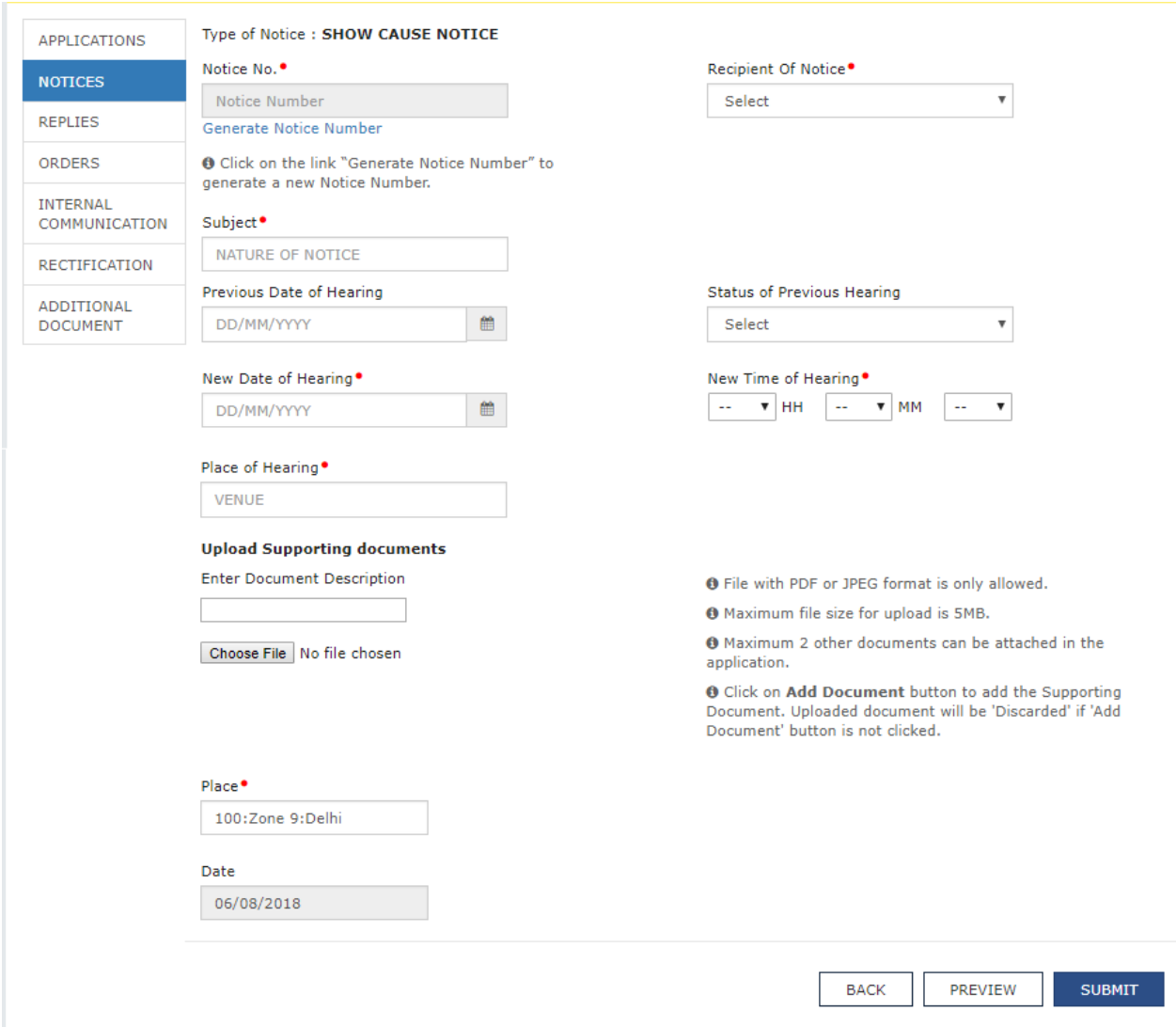
D. Issue a Show Cause Notice (SCN)

To issue a Show Cause Notice (SCN) to a taxpayer, perform following steps:

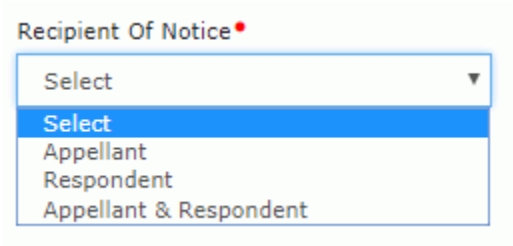
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(SCN/Personal Hearing/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **SHOW CAUSE NOTICE**.



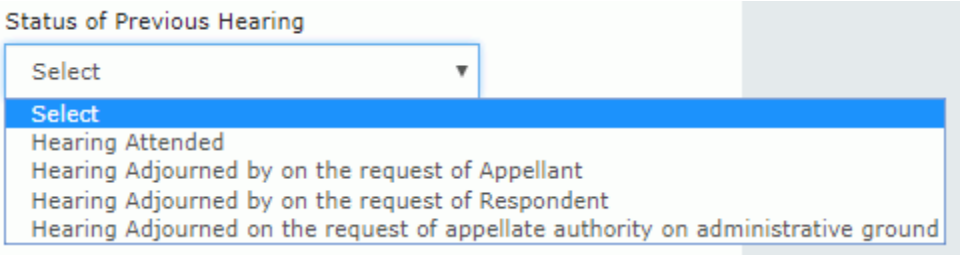
3. The SCN page is displayed.



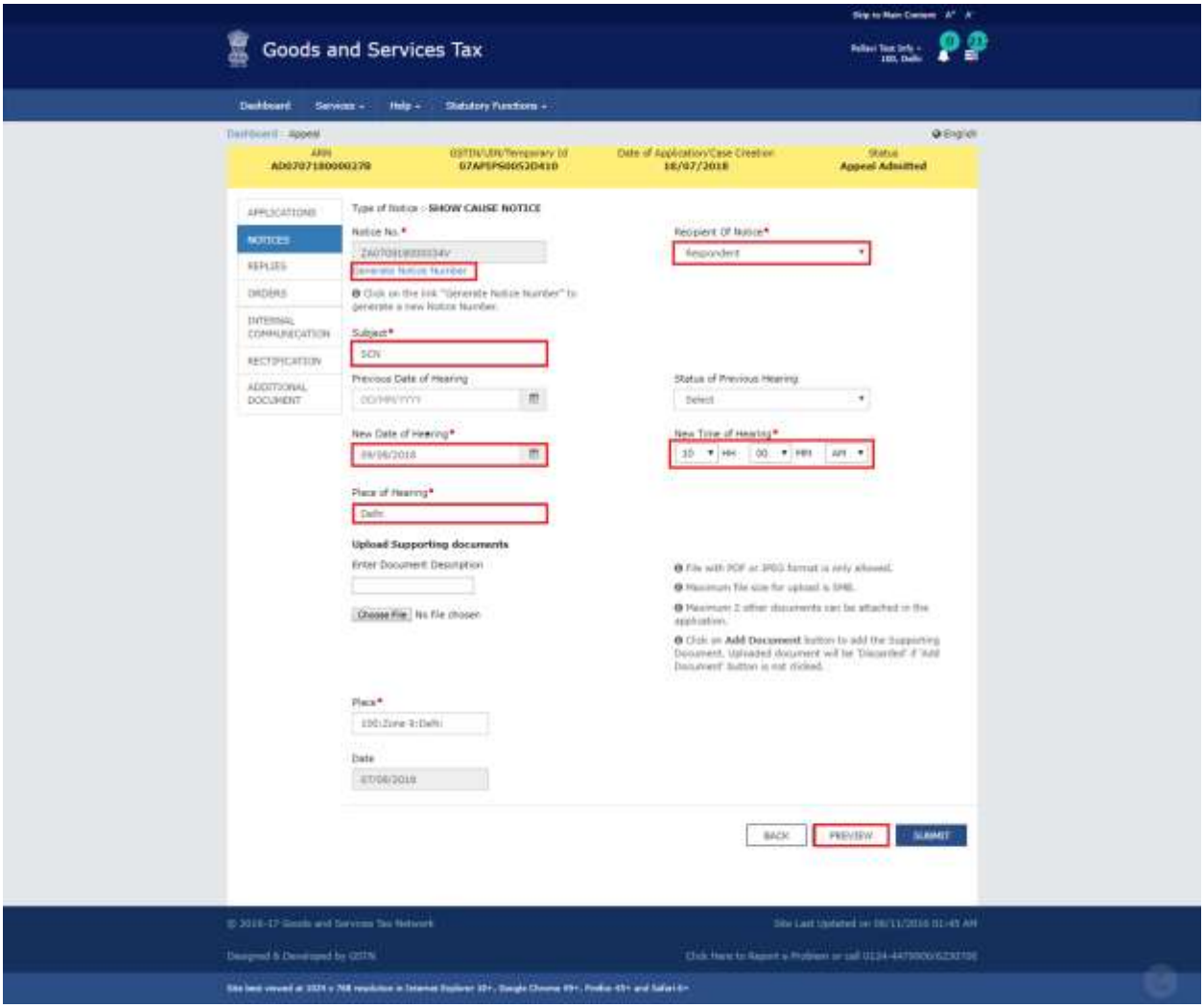
4. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
5. Select the **Recipient of Notice** from the drop-down list.



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.



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.



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

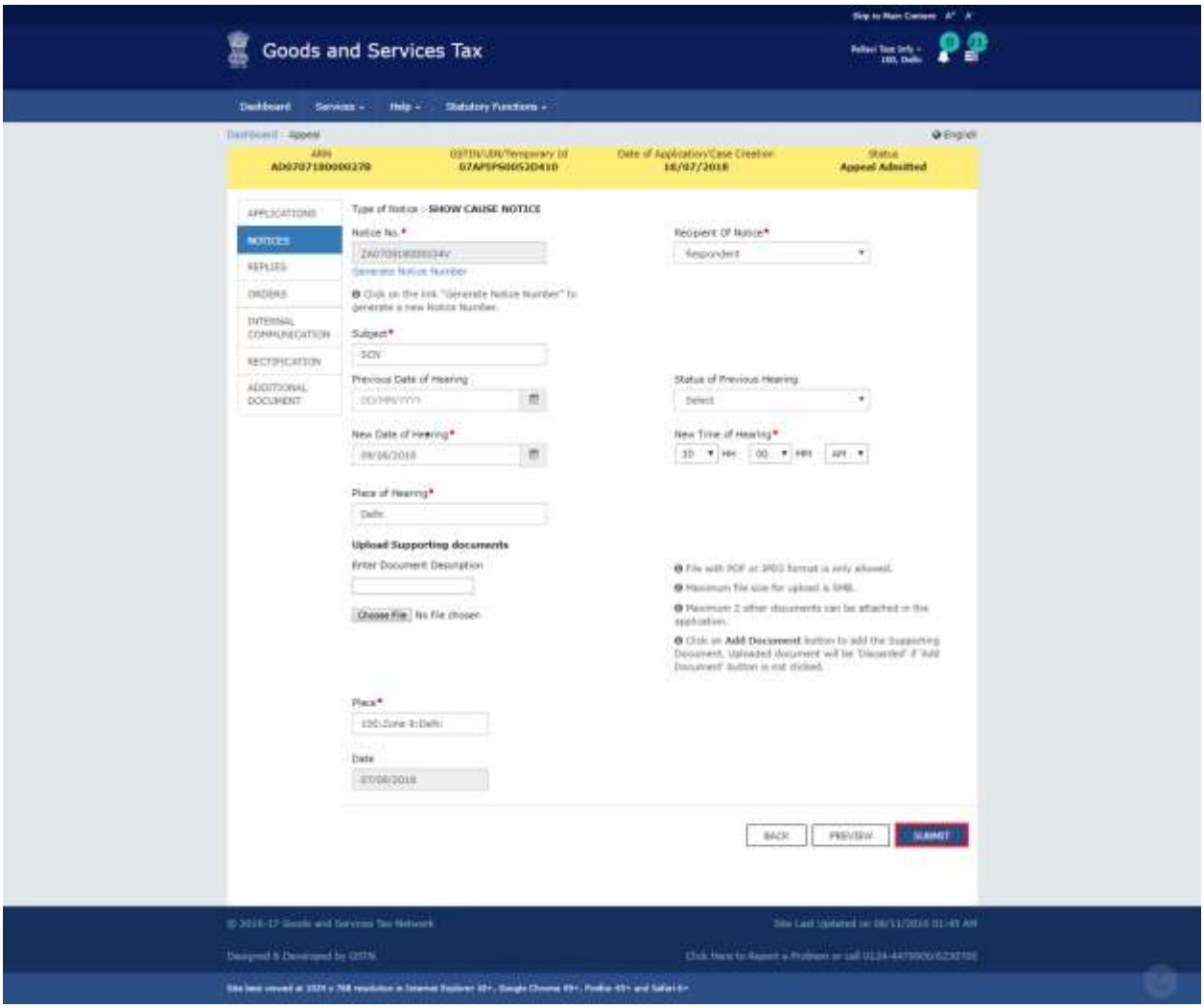
You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the above mentioned date and time.

Place : 100:Zone 9:Delhi
Date : 07/08/2018

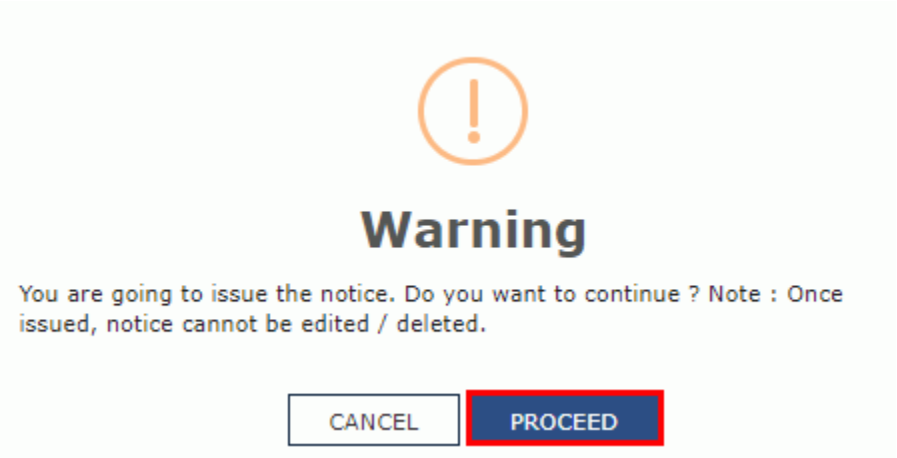
Name : Pallavi Test Infy
Designation : Joint Commissioner
Jurisdiction : 100:Zone 9:Delhi

Draft

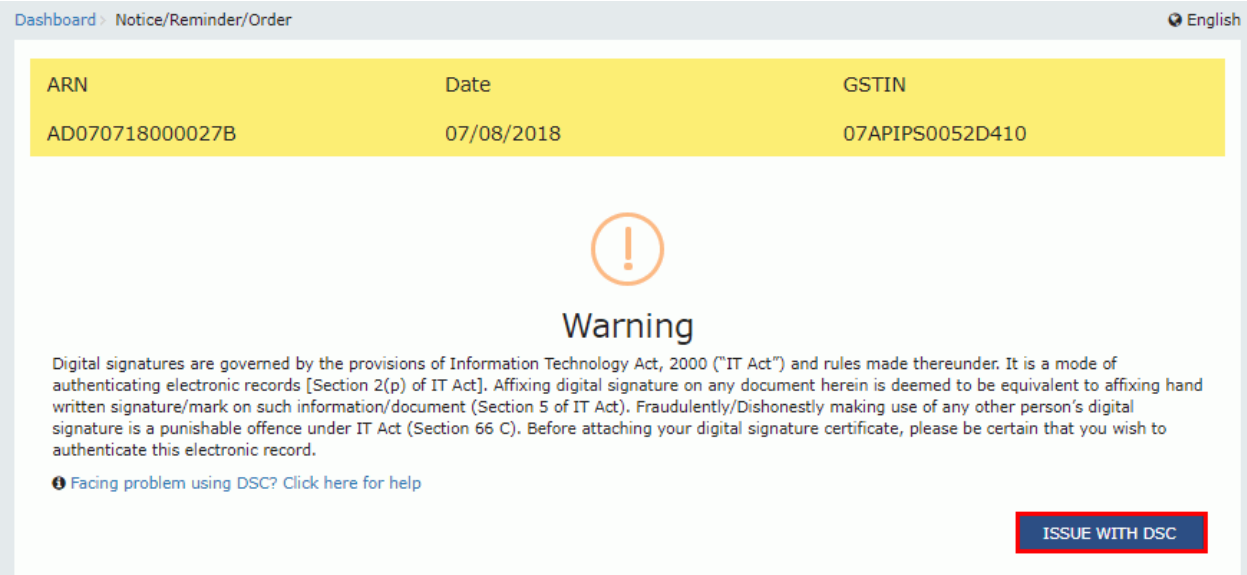
15. Go back to the Notice page. Click **SUBMIT.**



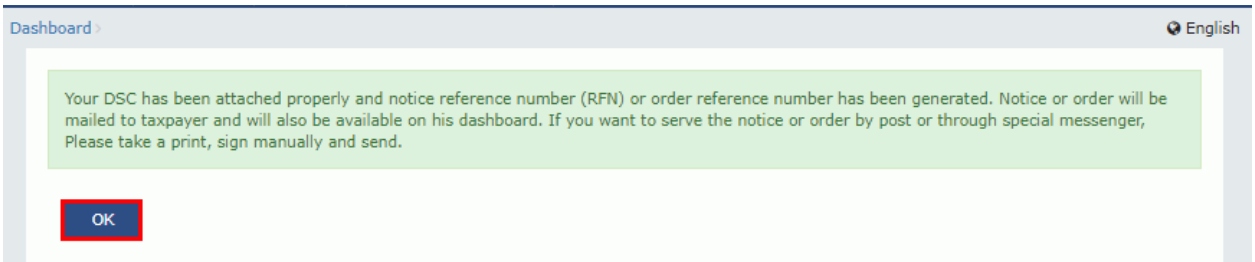
16. Click **PROCEED** button**.**



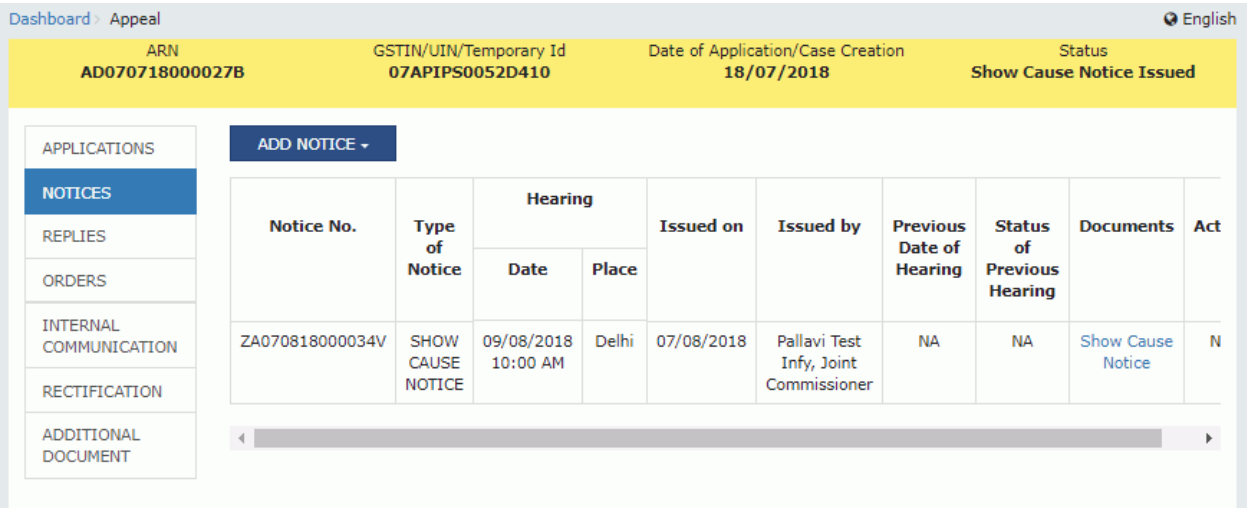
17. Click **ISSUE with DSC.**



18. The **Dashboard** page is displayed with the following confirmation message. Click **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".

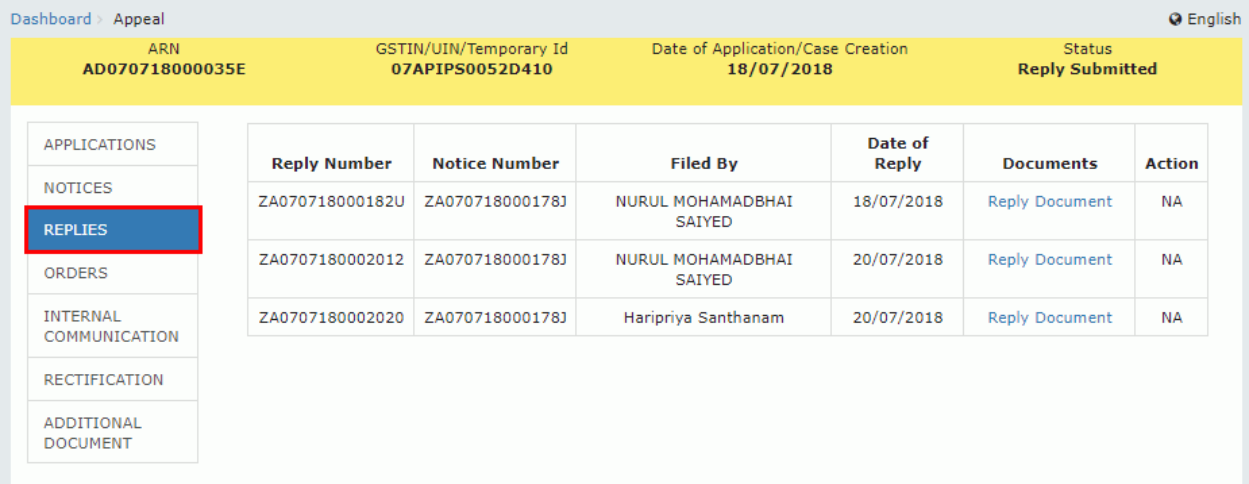


Go back to the Main Menu

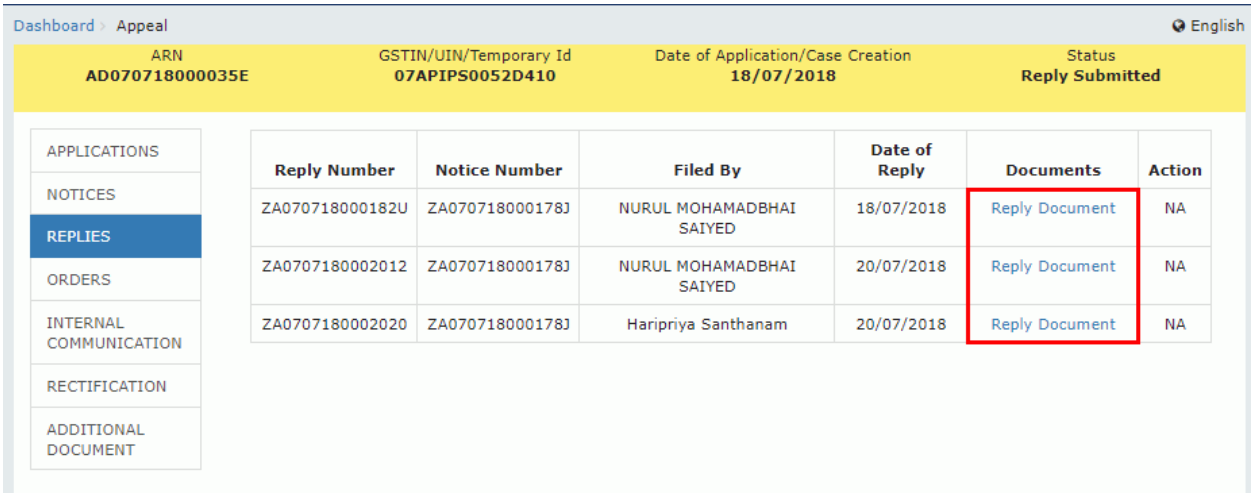
E. View Replies by the Appellant & Respondent, if any

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.



2. Click the documents in the **Documents** section to download and ascertain their contents.

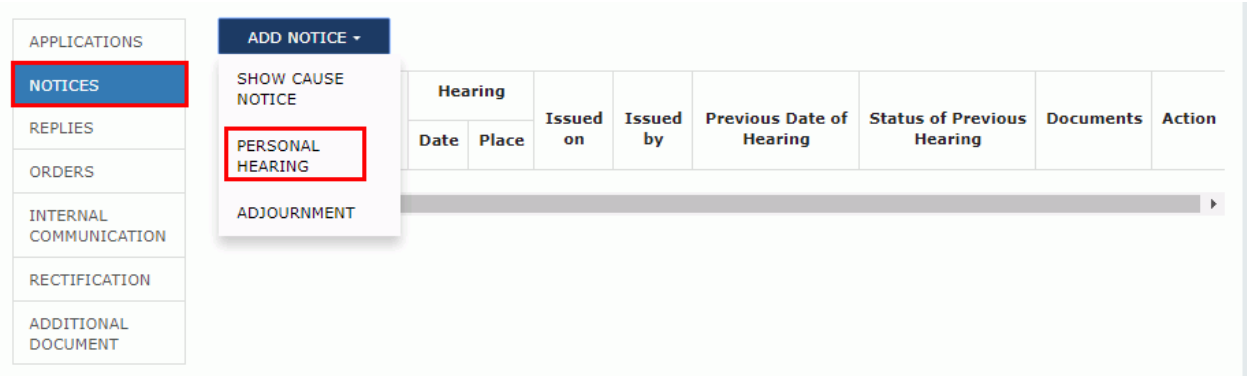


Go back to the Main Menu

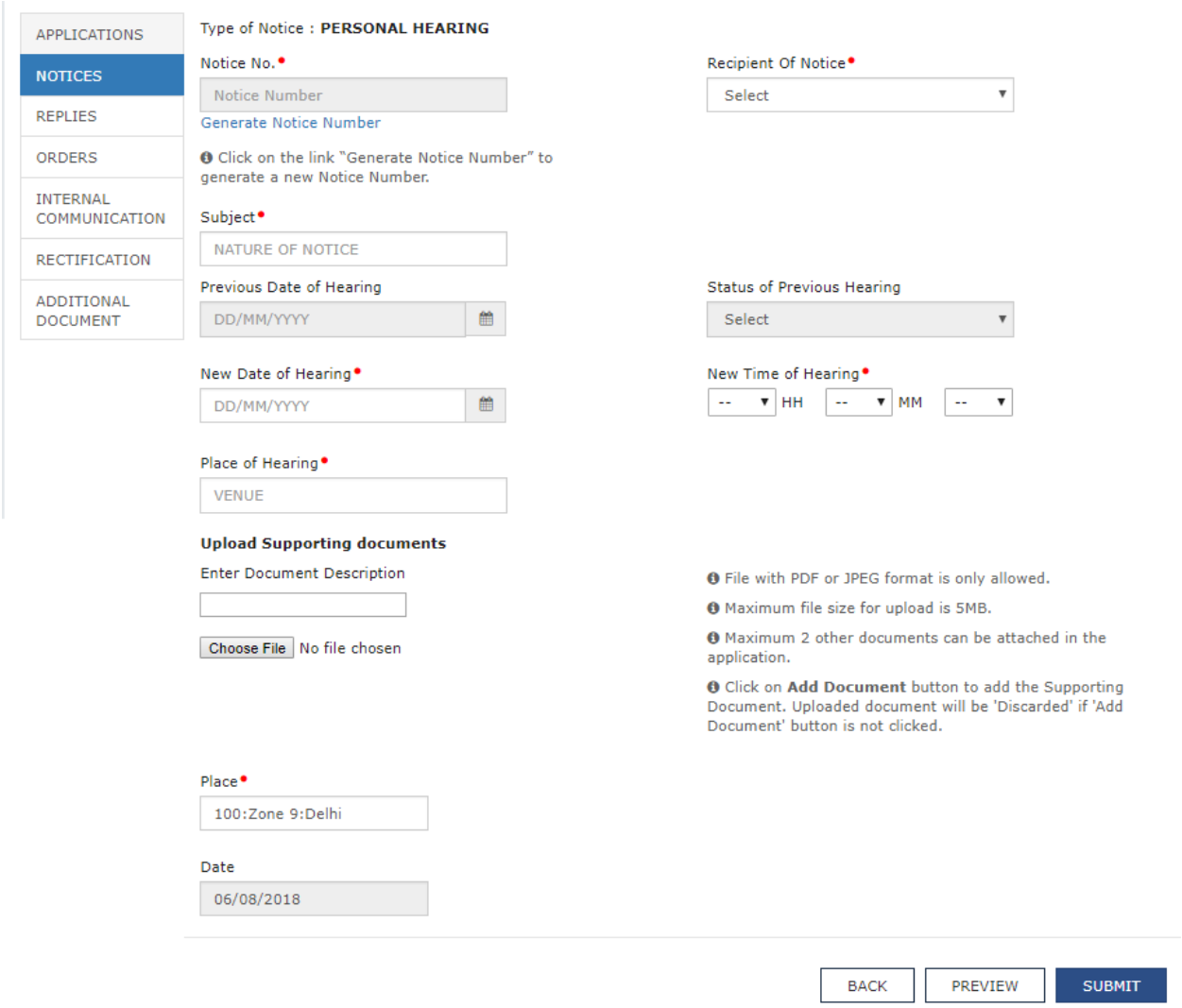
F. Issue Personal Hearing Notice, if any

To issue personal hearing notice, perform following steps:

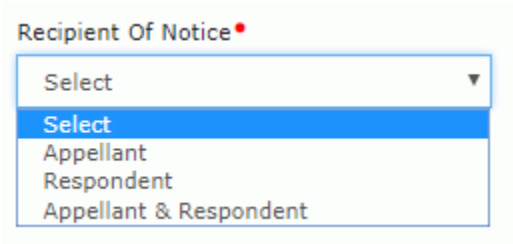
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(SCN/Personal Hearing/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **PERSONAL HEARING**.



3. The **PERSONAL HEARING** page is displayed.

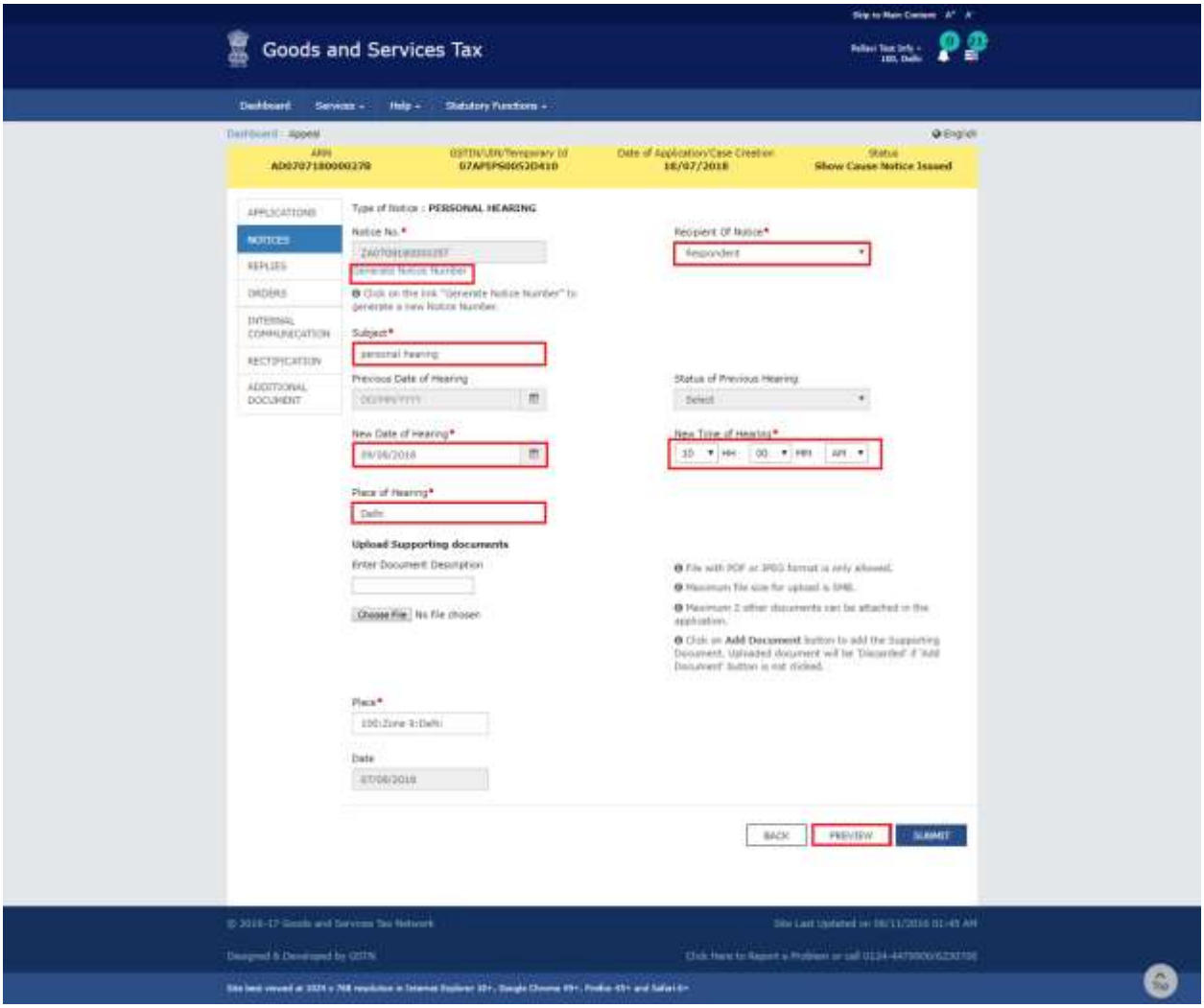


4. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
5. Select the **Recipient of Notice** from the drop-down list.



6. In the **Subject** field, enter the purpose of calling the hearing.
7. Select the **New Date of Hearing** using the calendar.
8. 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.



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 : ZA0708180000035T

Date : 07/08/2018

Appeal No : AD0707180000027B

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.

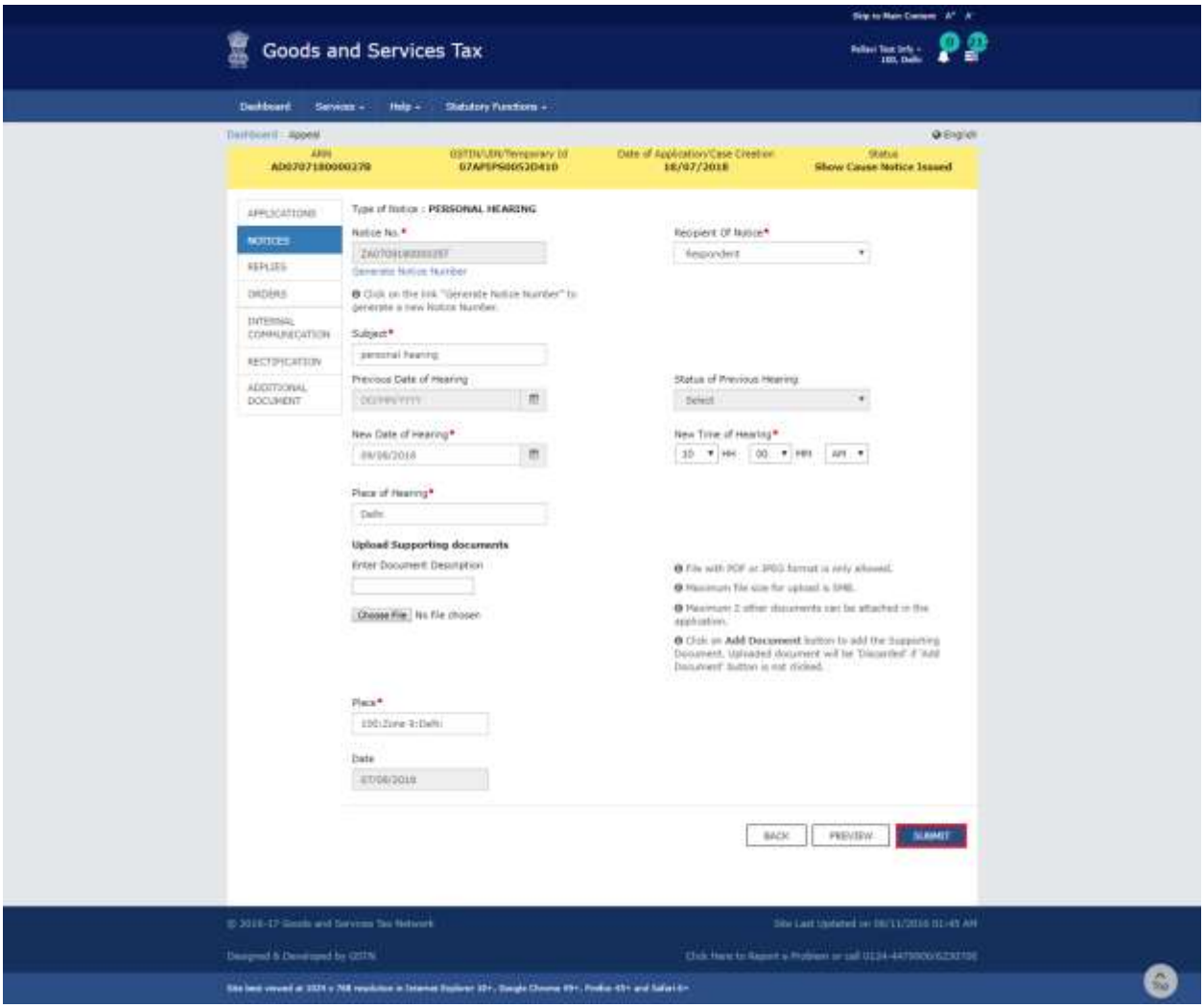
S. No.	Particulars	Details
1	Date of Personal Hearing	09/08/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi
Date : 07/08/2018

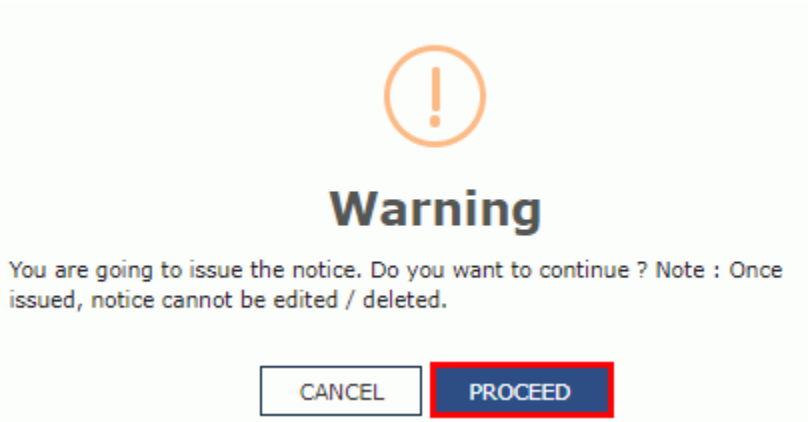
Name : Pallavi Test Infy
Designation : Joint Commissioner
Jurisdiction : 100:Zone 9:Delhi

Draft

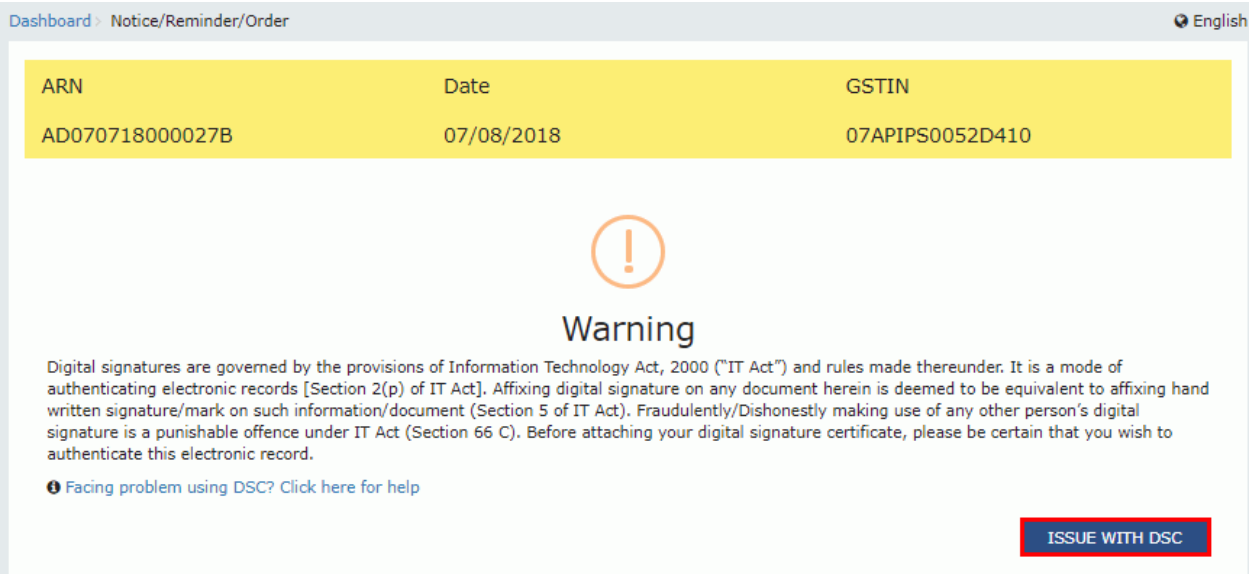
13. Go back to the Notice page. Click **SUBMIT.**



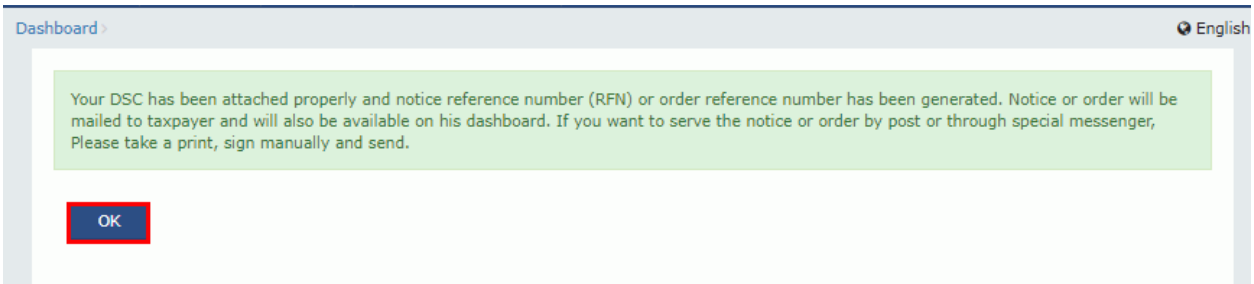
14. Click **PROCEED** button**.**



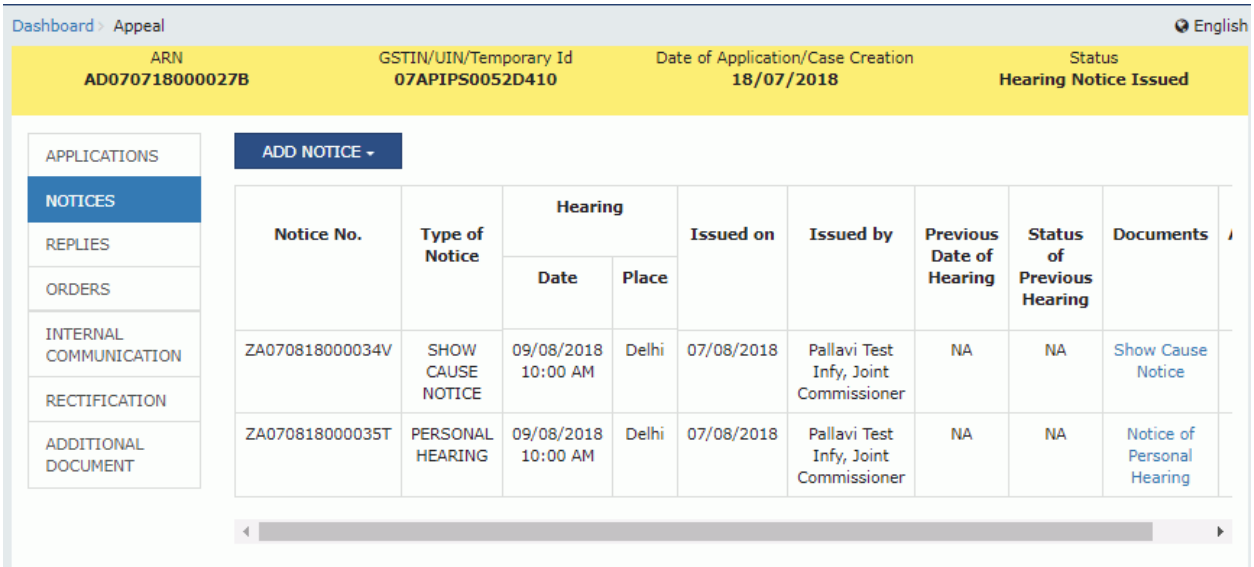
15. Click **ISSUE with DSC.**



16. The **Dashboard** page is displayed with the following confirmation message. Click **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.



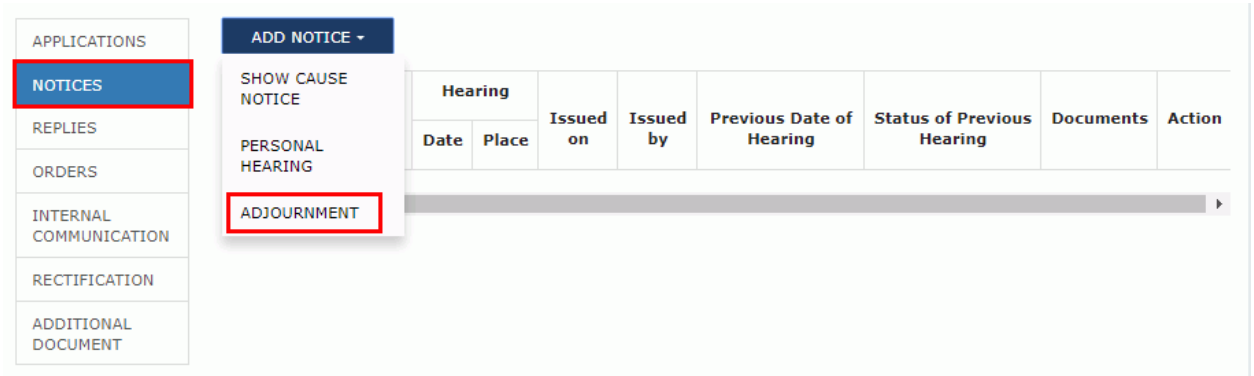
Note: Intimation of issue of personal hearing will be sent to taxpayer via email and SMS. It will also be available on taxpayer's dashboard.

Go back to the Main Menu

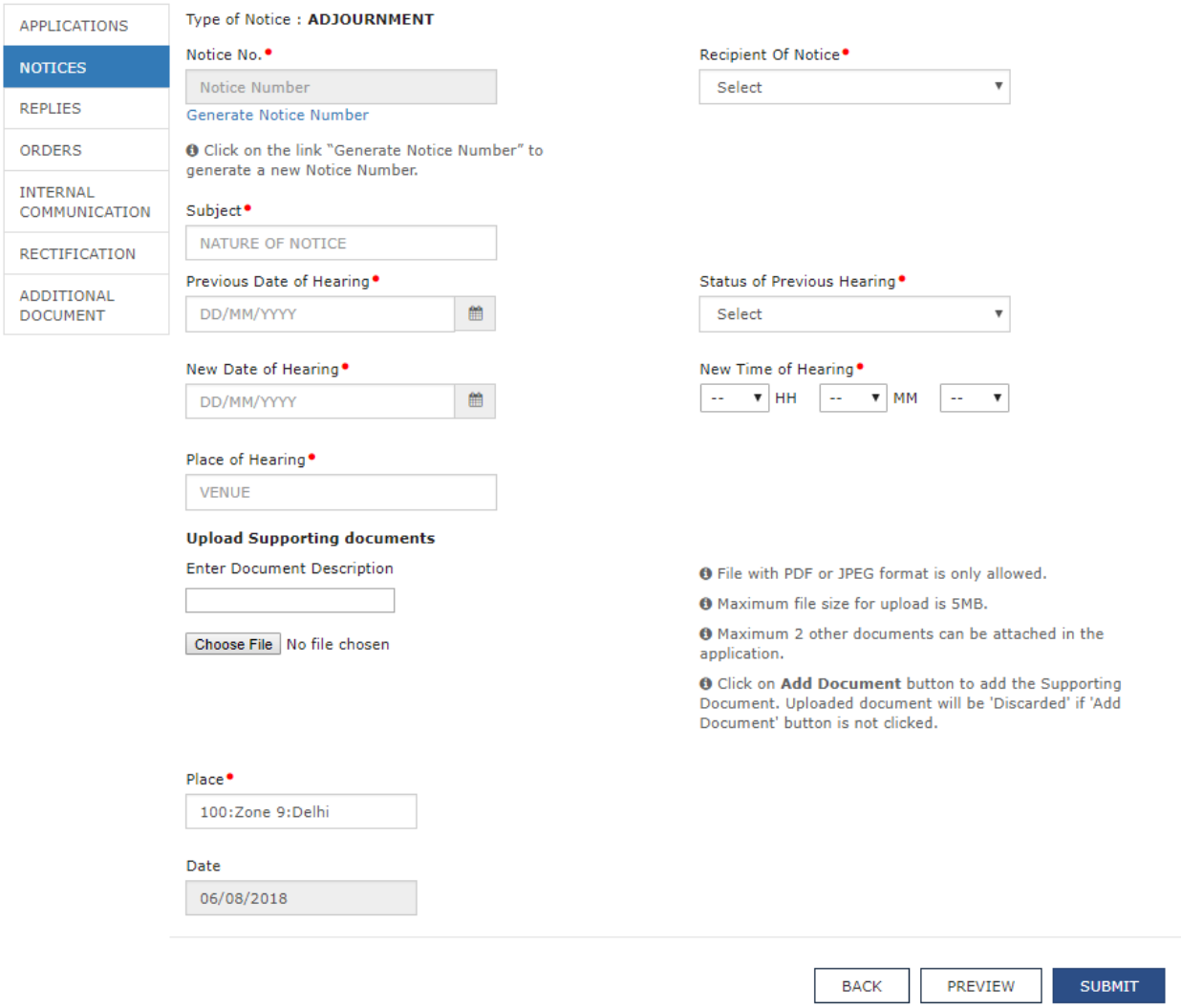
G. Issue an Adjournment, if needed

To update adjournment details for a respondent, perform following steps:

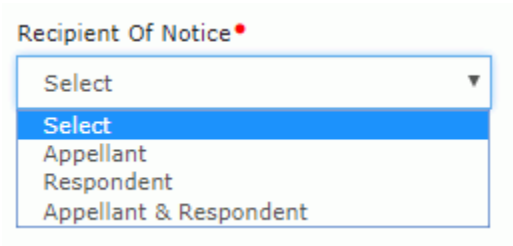
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(SCN/Personal Hearing/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.



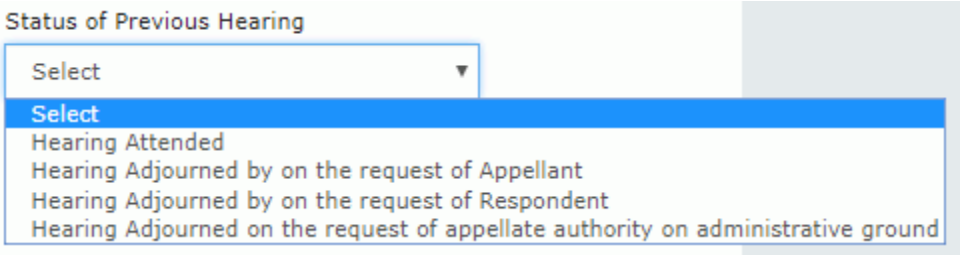
3. The **ADJOURNMENT** page is displayed.



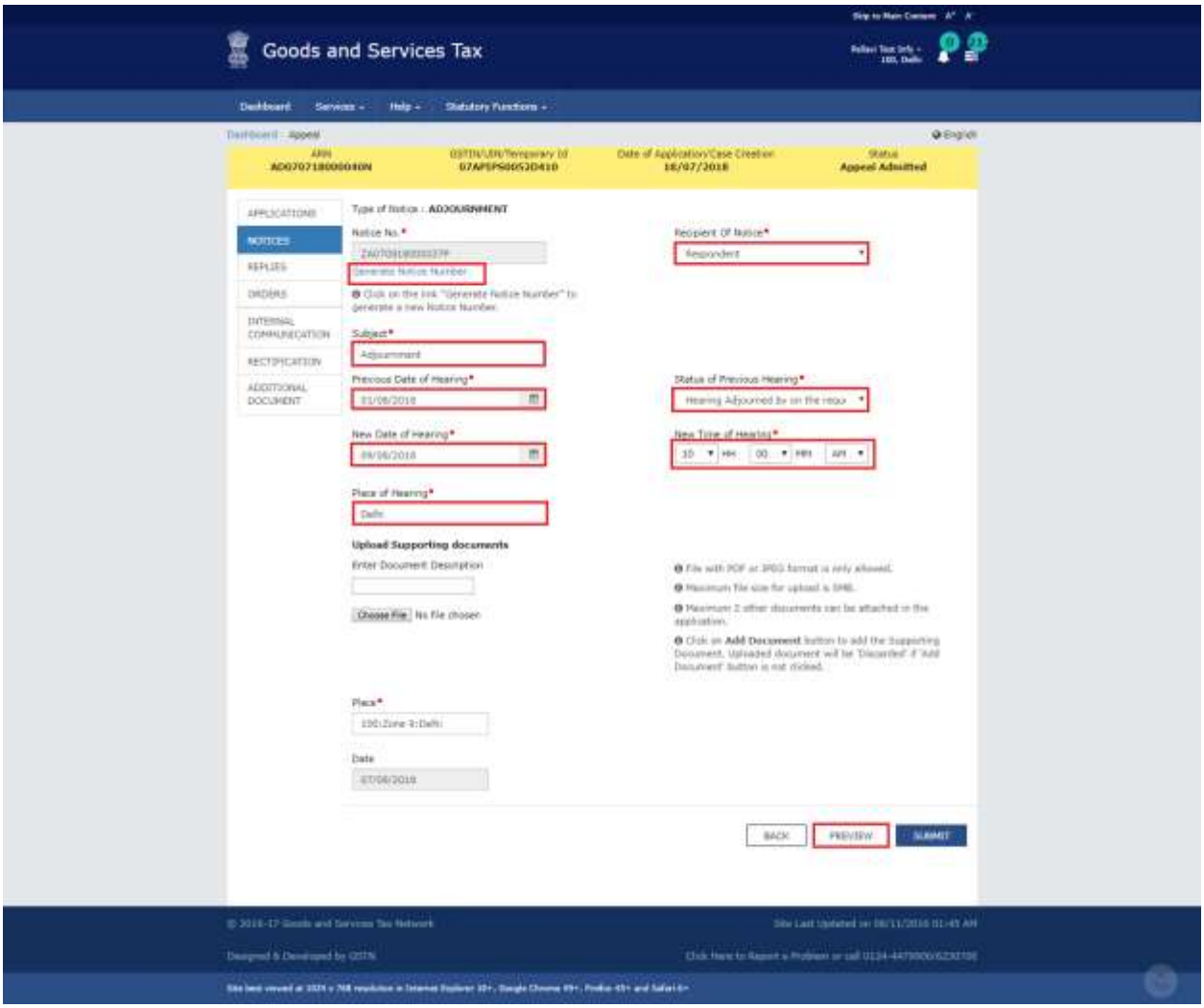
4. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
5. Select the **Recipient of Notice** from the drop-down list.



6. In the **Subject** field, enter the purpose of calling the hearing.
7. Select the **Previous Date of Hearing** using the calendar.
8. Select the **Status of Previous Hearing** from the drop-down list.



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.



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.

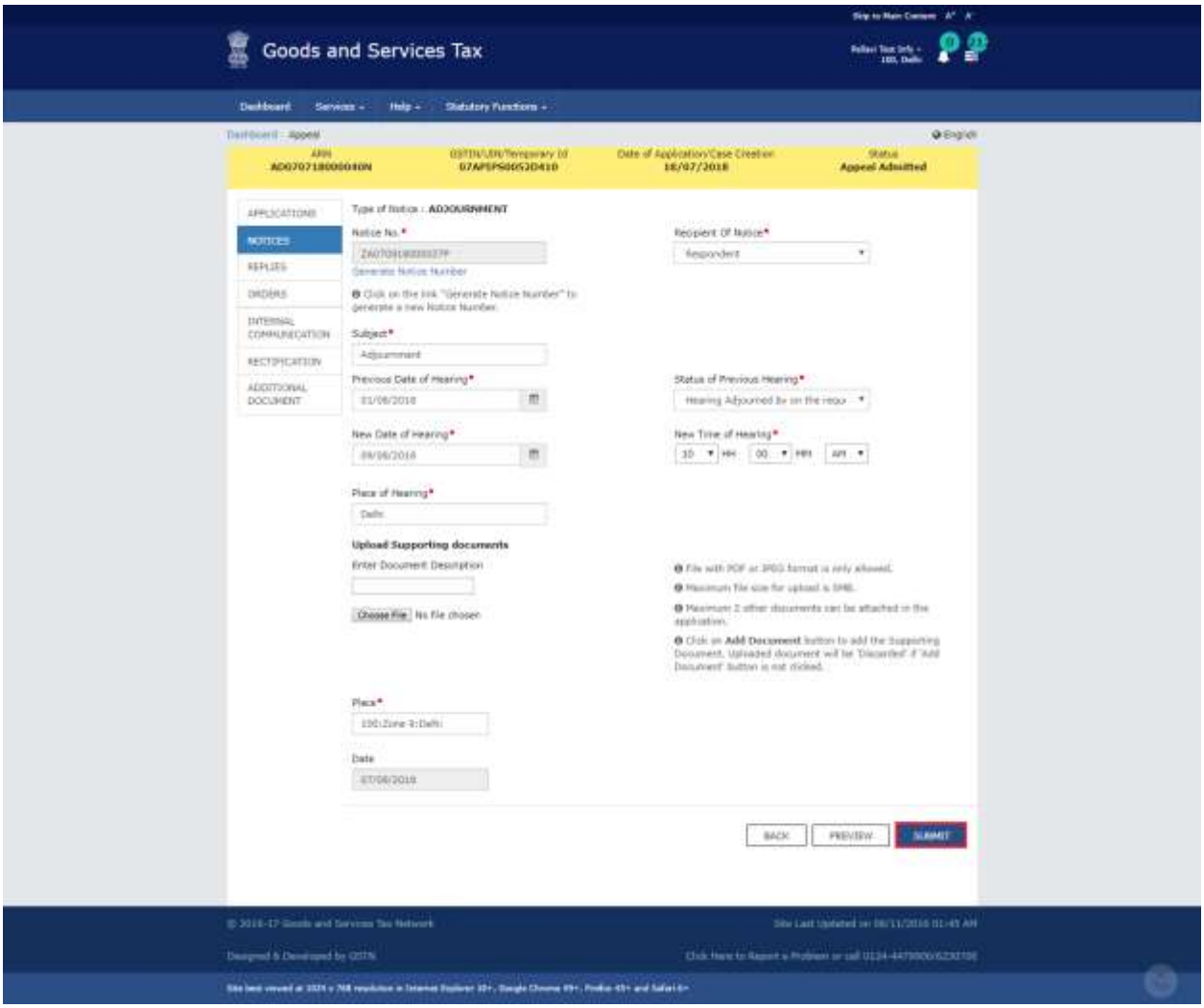
S. No.	Particulars	Details
1	Date of Personal Hearing	09/08/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi
Date : 07/08/2018

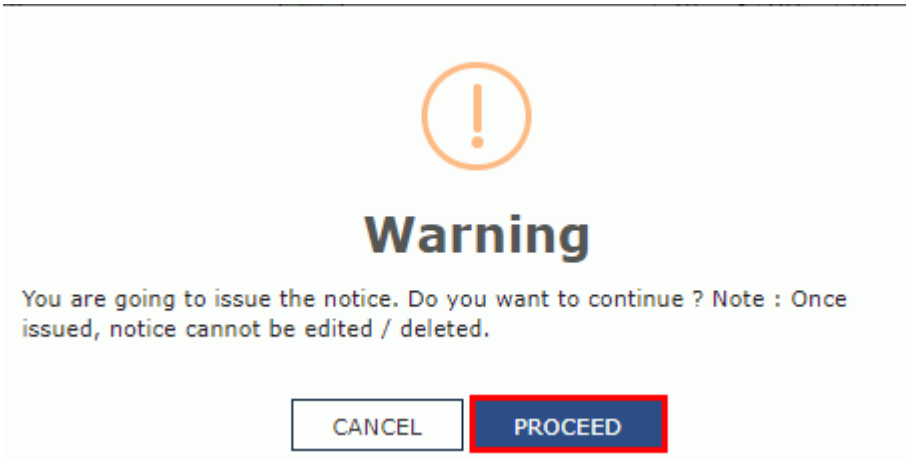
Name : Pallavi Test Infy
Designation : Joint Commissioner
Jurisdiction : 100:Zone 9:Delhi

Draft

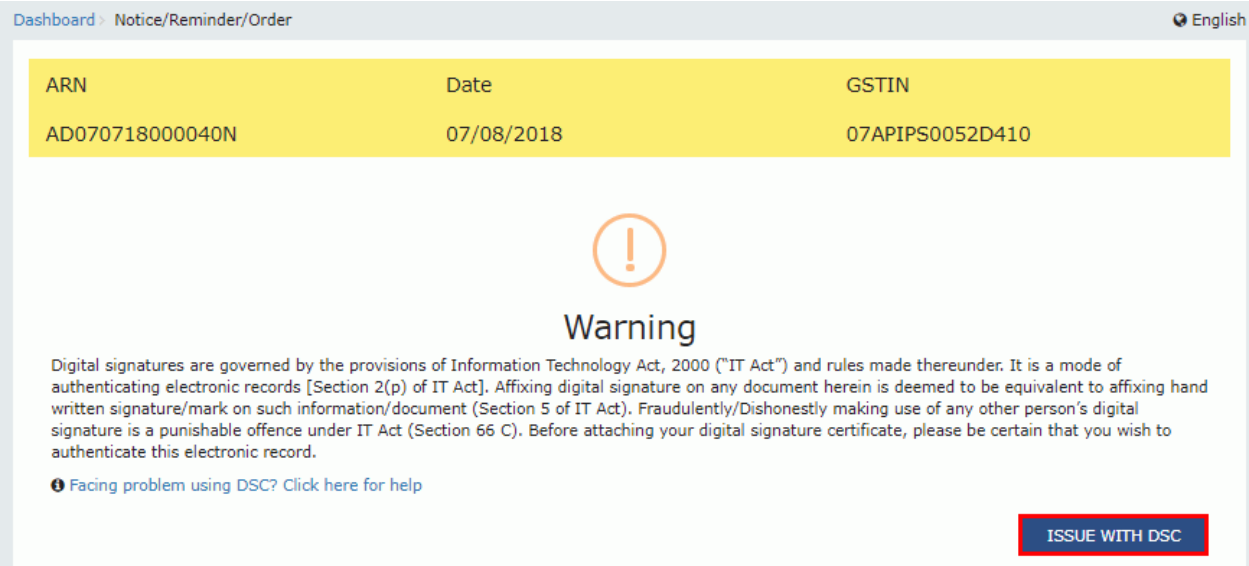
15. Go back to the Notice page. Click **SUBMIT.**



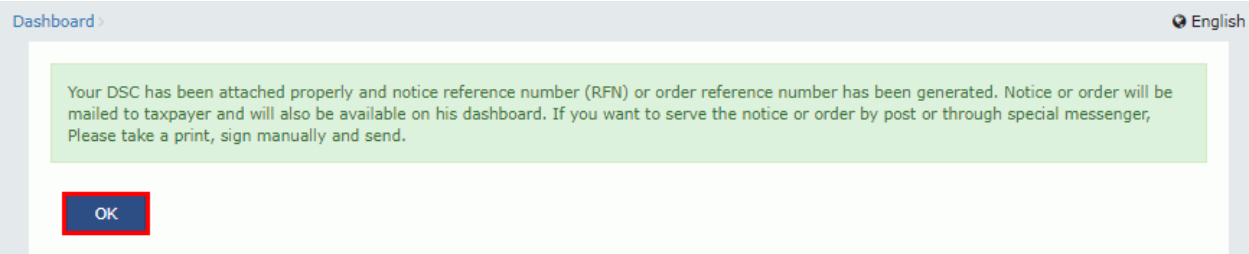
16. Click **PROCEED** button**.**



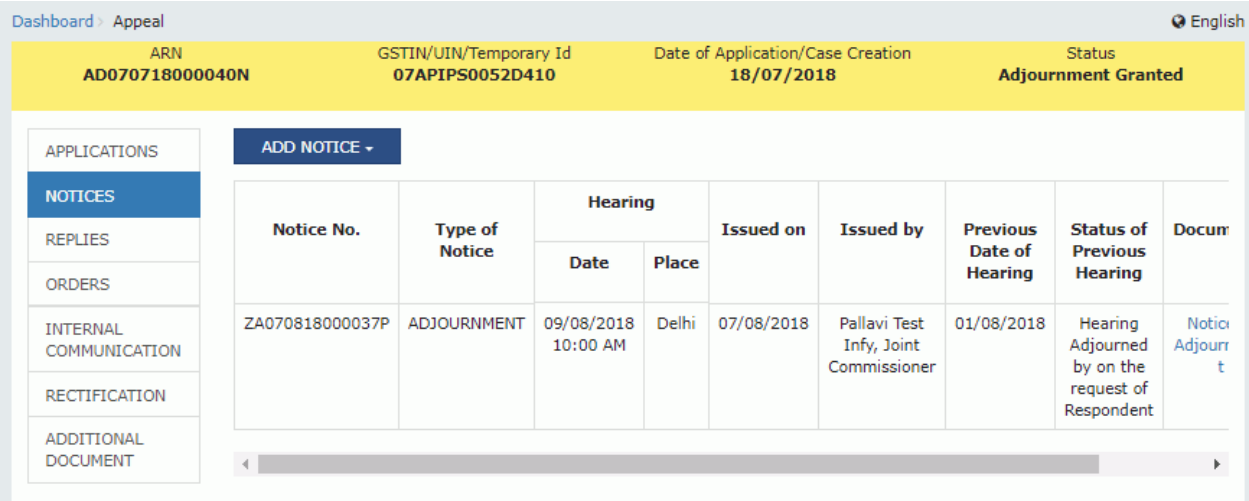
17. Click **ISSUE with DSC.**



18. The **Dashboard** page is displayed with the following confirmation message. Click **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.



Note: Intimation of issue of adjournment will be sent to taxpayer via email and SMS. It will also be available on taxpayer's dashboard.

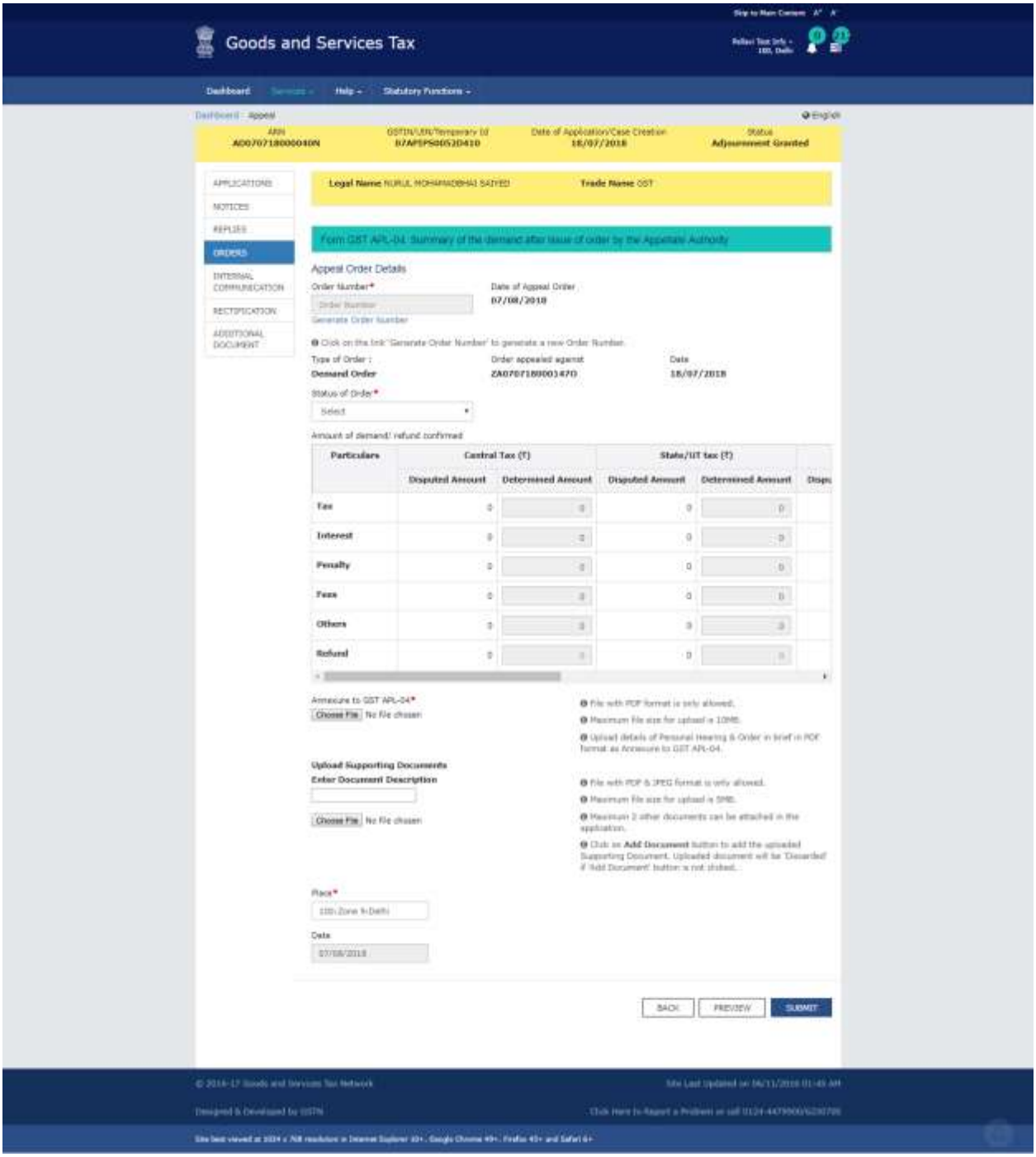
Go back to the Main Menu

H. Issue an Appeal Order

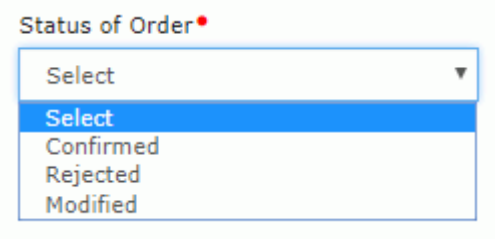
To issue an appeal order, perform following steps:

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**.

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



4. Click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.
5. Select the **Status of Order** from the drop-down list.



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:

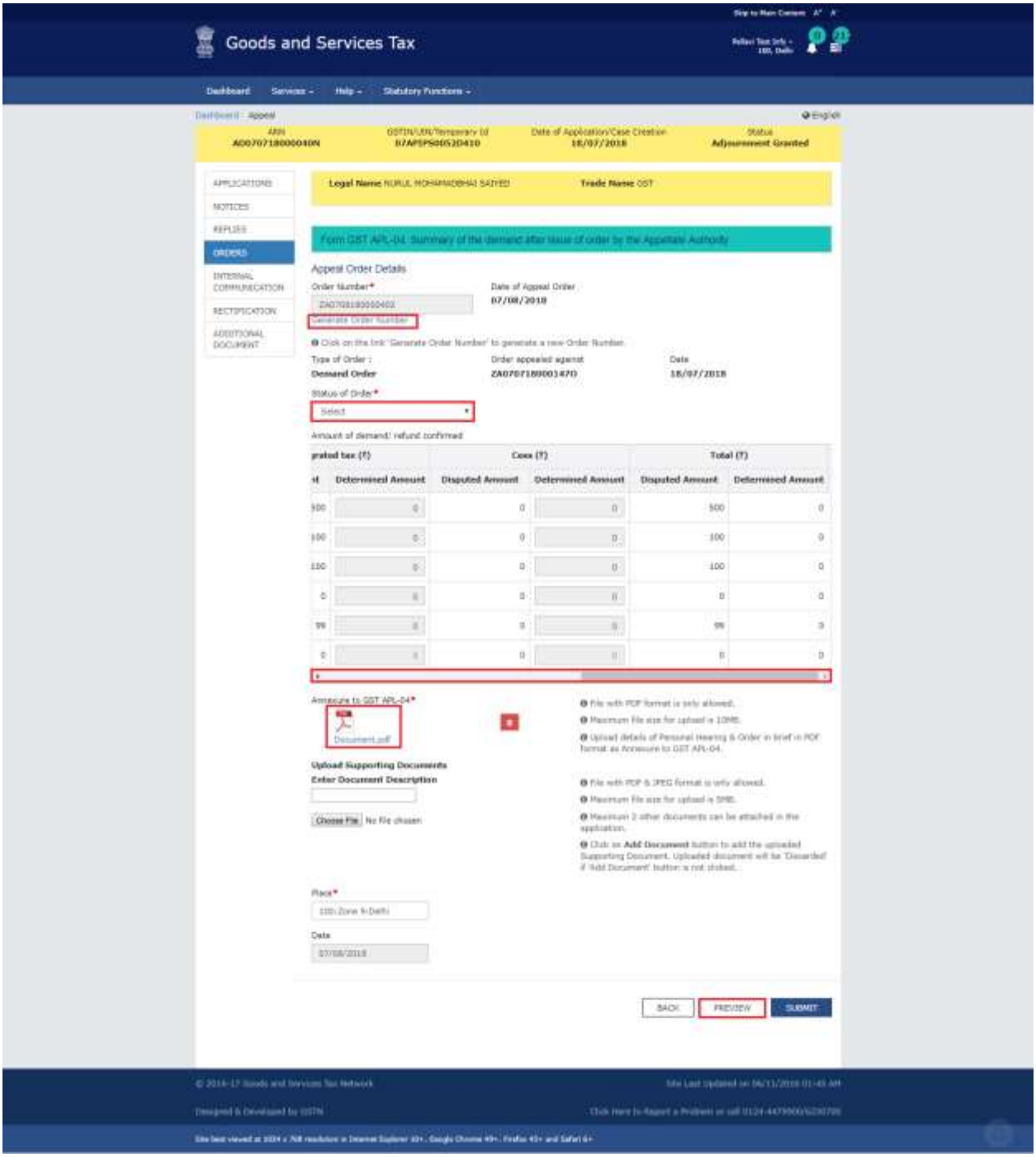
- File with PDF format is only allowed.
- Maximum file size for upload is 10MB.

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.



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 - ZA070718000147O 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:

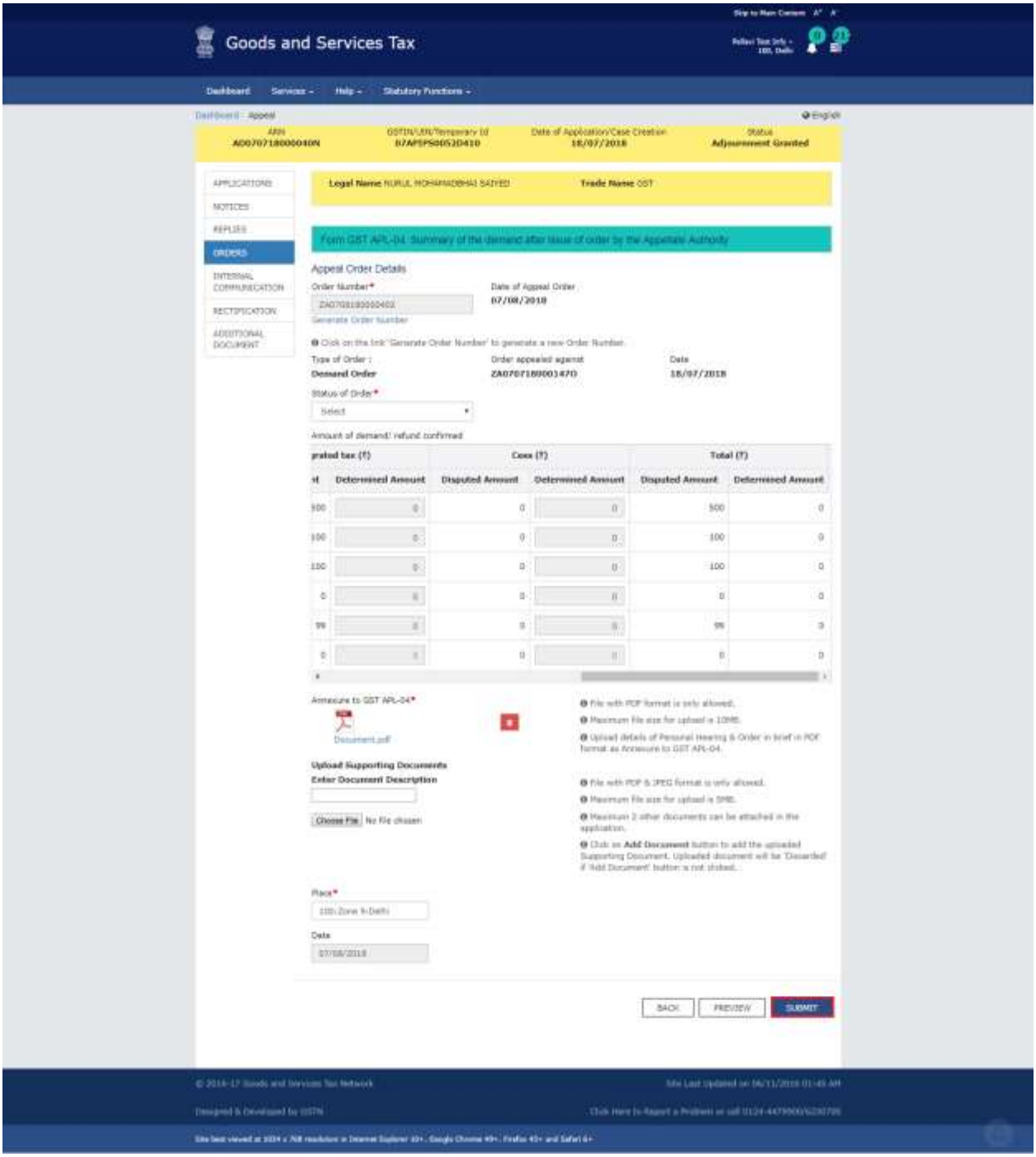
Particulars		Central Tax (₹)	State/ UT Tax (₹)	Integrated Tax (₹)	Cess (₹)	Total (₹)
Tax	Disputed Amount	0	0	500	0	500
	Determined Amount	0	0	0	0	0
Interest	Disputed Amount	0	0	100	0	100
	Determined Amount	0	0	0	0	0
Penalty	Disputed Amount	0	0	100	0	100
	Determined Amount	0	0	0	0	0
Fees	Disputed Amount	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

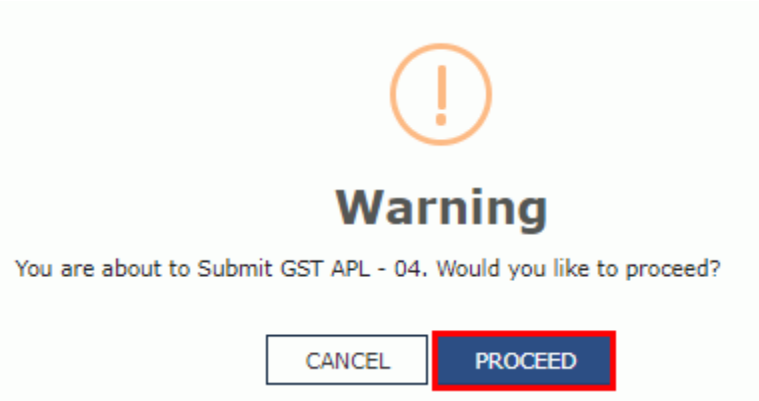
Name: Pallavi Test Infy
Designation: manager
Jurisdiction: 100:Zone 9:Delhi

Draft

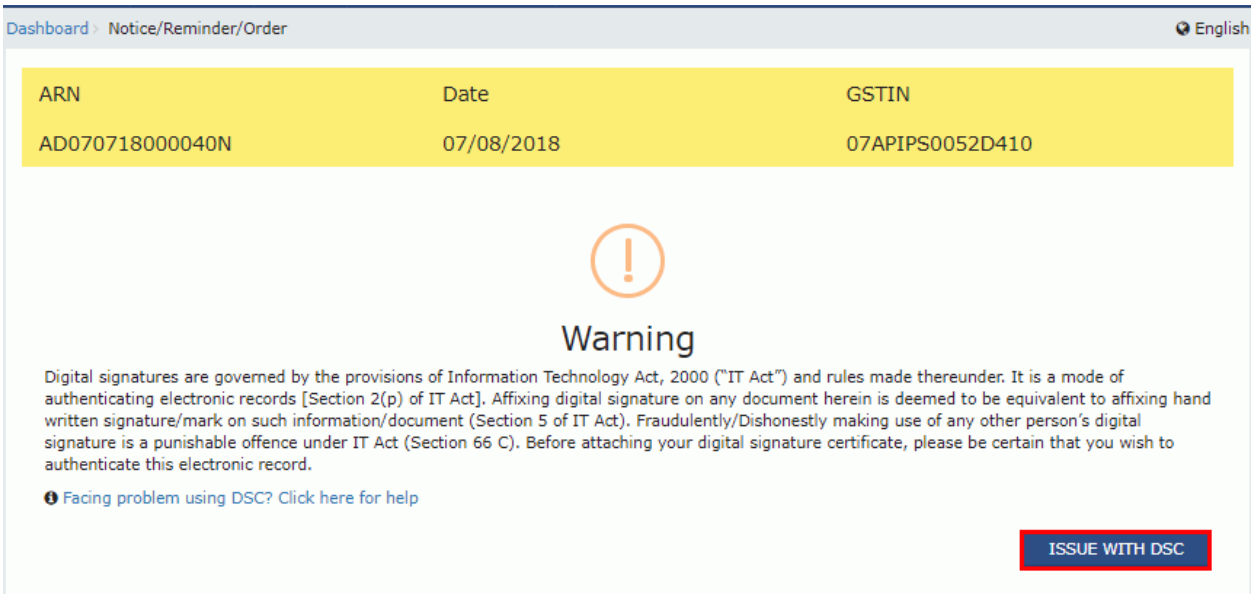
12. Go back to the Order page. Click **SUBMIT.**



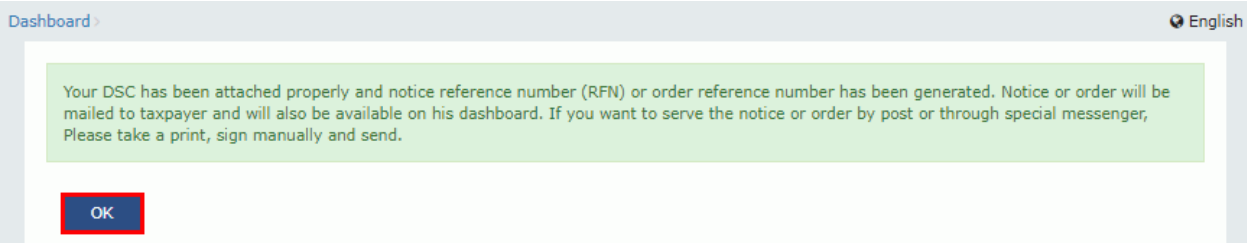
13. Click **PROCEED** button**.**



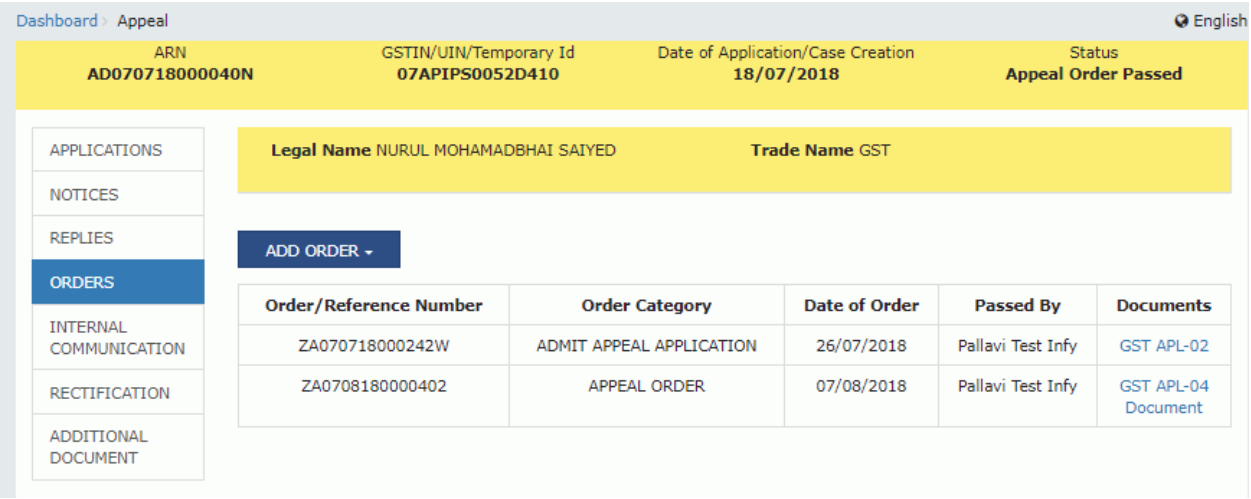
14. Click **ISSUE with DSC.**



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 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.



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:

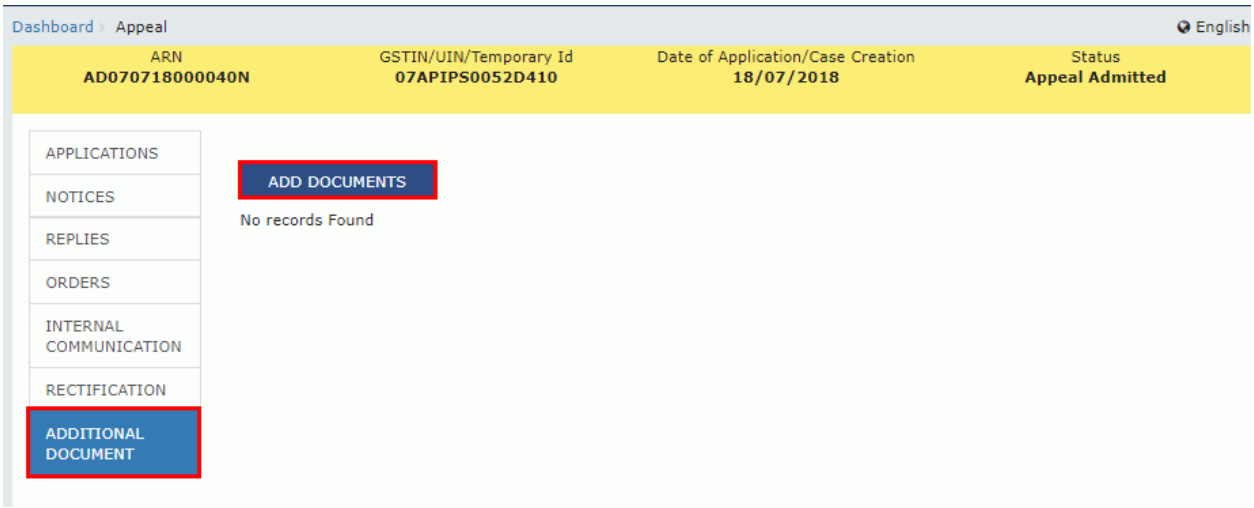
• Credit entry against old demand Id to the extent of amount under dispute

Go back to the Main Menu

I. Add Additional Document, if any

To add any additional documents, perform following steps:

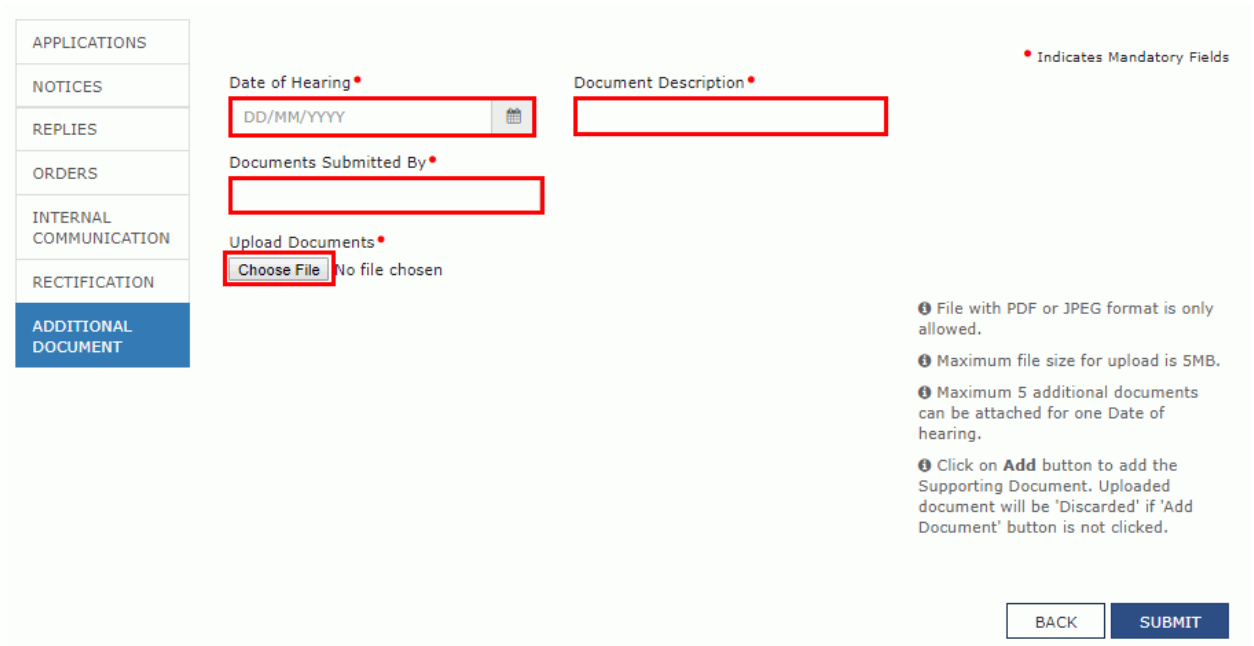
1. On the **Case Detail** page of that particular taxpayer, select the **ADDITIONAL DOCUMENT** tab if it is not selected by default. This tab displays the additional documents submitted physically by any party (i.e. Applicant or Jurisdictional Officer- Authority for Advance Ruling or Concerned Officer) during the hearing. Only Appellate Authority / Assistant to Appellate Authority can upload the additional documents.
2. Click the **ADD DOCUMENTS** button.



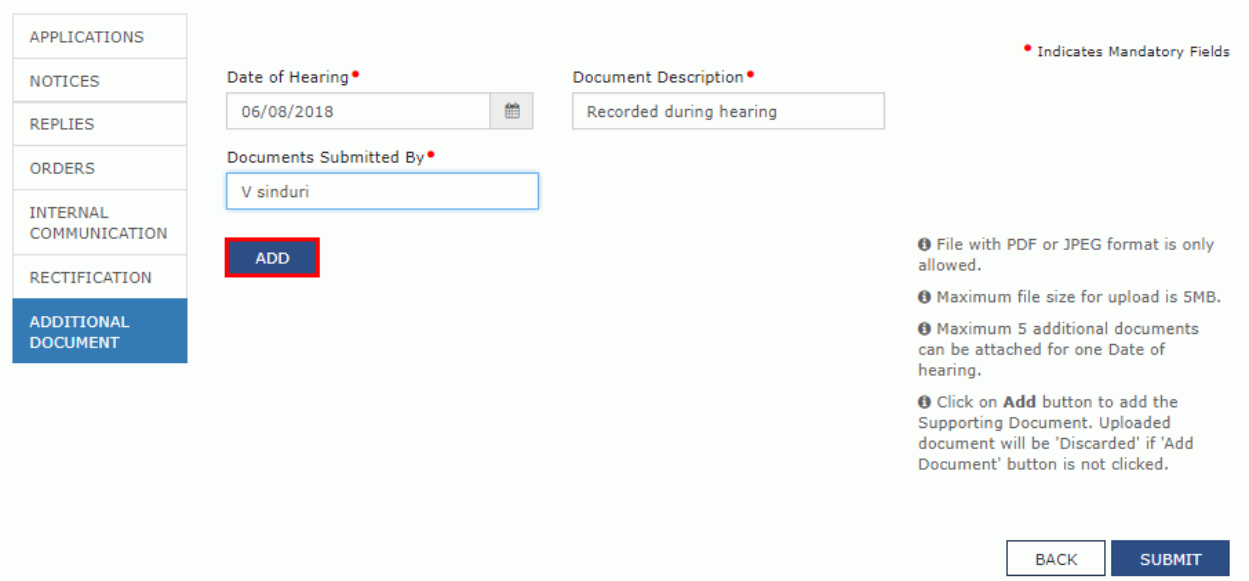
3. Select the **Date of Hearing** using the calendar.
4. In the **Document Description** field, enter the description of the document i.e. the name or type of document that is provided during hearing.
5. In the **Documents Submitted By** field, enter the name of the person who submitted the additional 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.

N**ote**:

- 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.



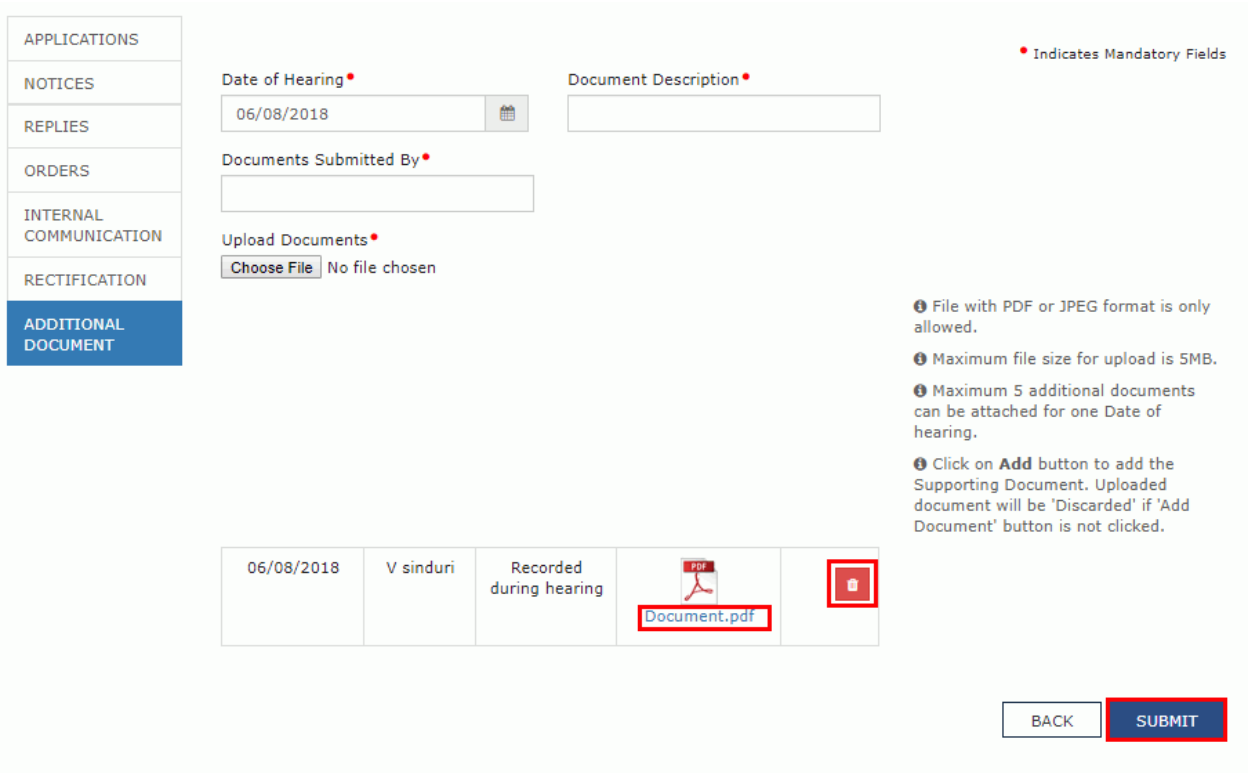
7. Click the **ADD** button.



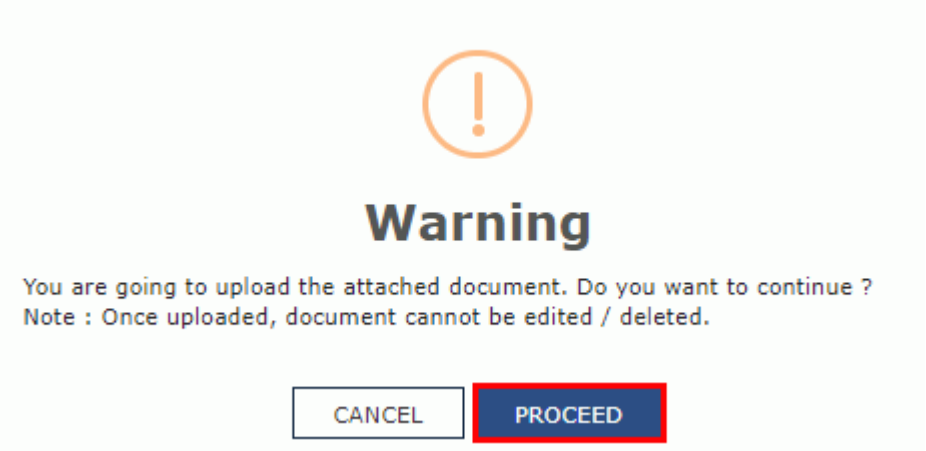
8. Click the **SUBMIT** button.

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.

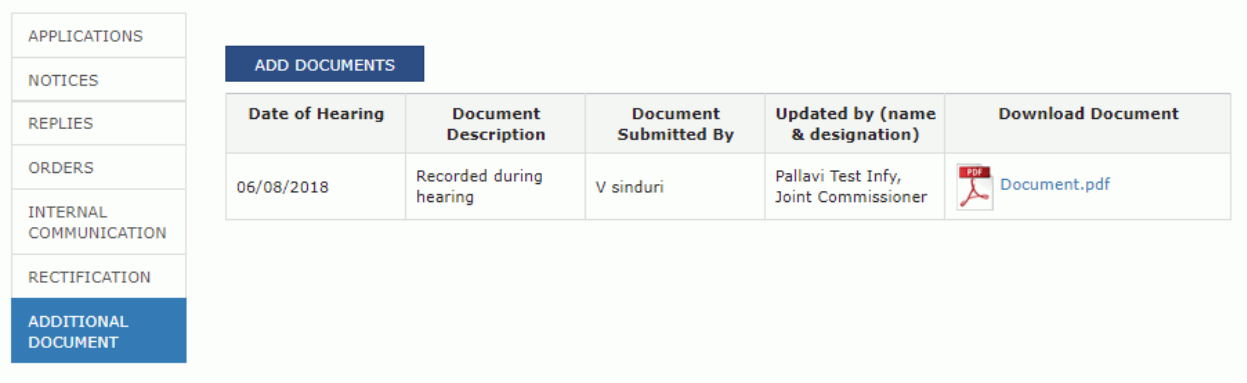
You can also add another additional documents here.



9. Click the **PROCEED** button.



10. After documents are successfully submitted, the updated details will be visible to Appellate Authority / Assistant to Appellate Authority.



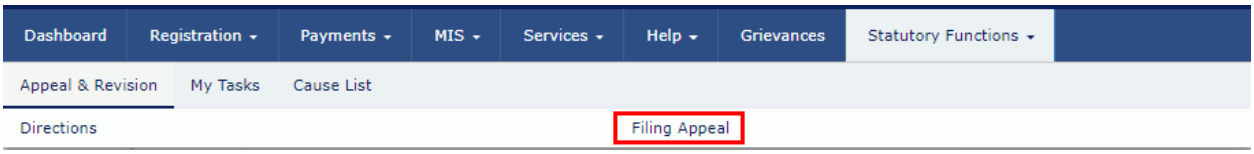
[Go back to the Main Menu]

File Appeal before the First Appellate Authority

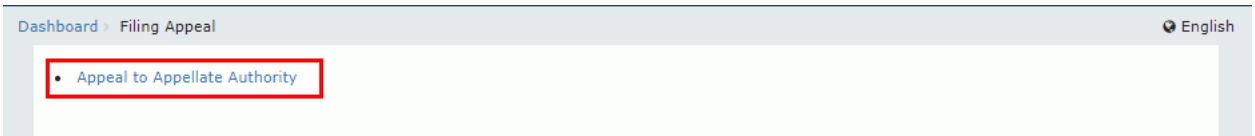
How can I file an appeal before the First Appellate Authority?

To file an appeal before the First Appellate Authority, in the role of Legal Officer assigned for a jurisdiction, perform following steps:

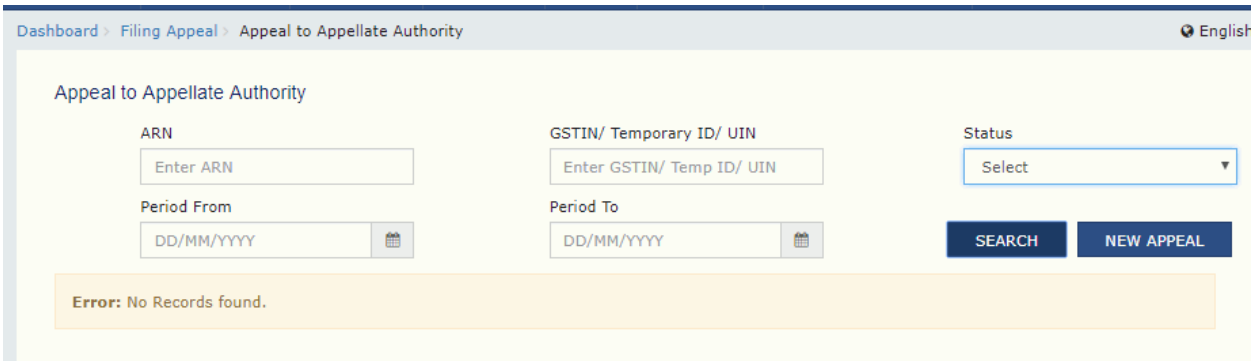
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal** option.



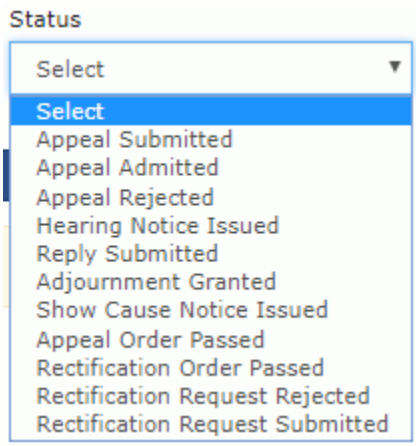
4. Select the **Appeal to Appellate Authority** link.



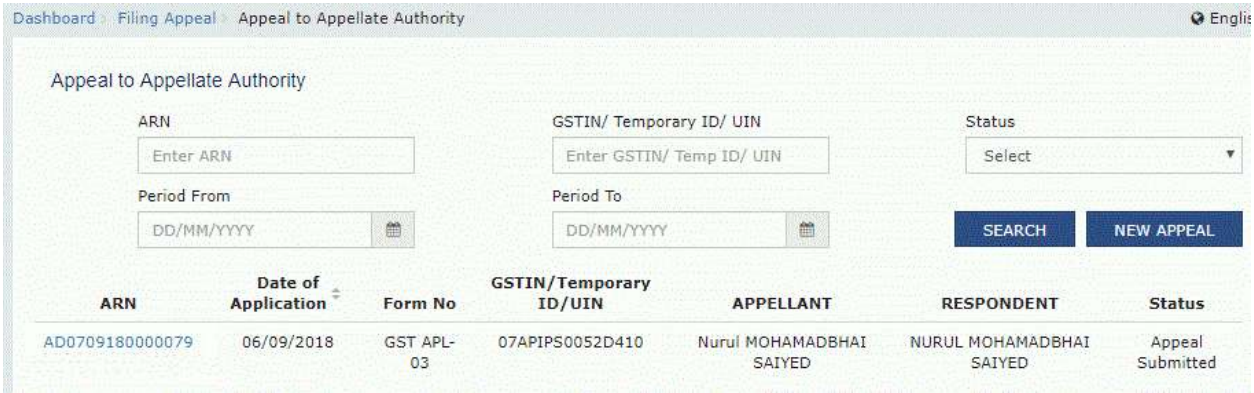
5. The **Appeal to Appellate Authority** page is displayed.



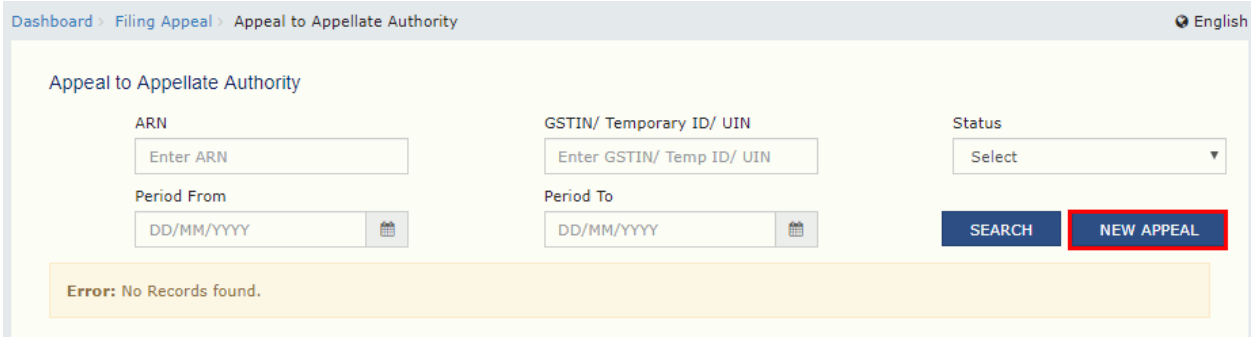
6.1. Here, you can either search the submitted application or file a new appeal application.
6.2. To search for submitted application, choose any one of the four displayed fields as your search criteria and enter the required information: **ARN, GSTIN/ Temporary ID/ UIN, or Period From & Period To date, Status *(select from the drop-down list as shown)***.



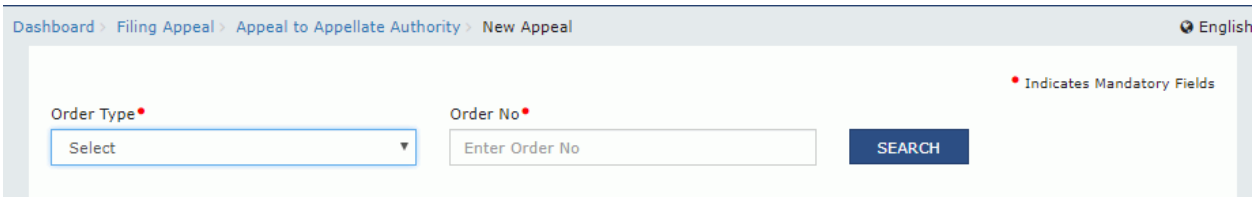
6.3. The search results are displayed.



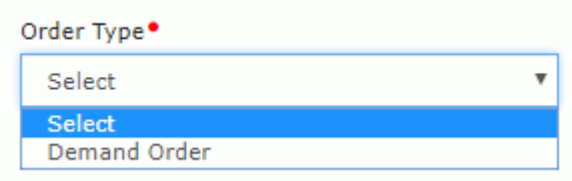
7. To file a new appeal application, click the **NEW APPEAL** button.



8. The **New Appeal** page is displayed.



9. Select the Order Type as **Demand Order** from the drop-down list.



10. In the **Order No** field, enter the Order Number.
11. Click the **SEARCH** button.

12. The **Application to the Appellate Authority** page is displayed.

Printed doc

Goods and Services Tax

Dashboard | Registration | Payments | Services | Help | Grievances | Statutory Functions

Dashboard / Filing Appeal / Appeal to Appellate Authority / New Appeal

English

FORM GST APL-03 [See rule 109(1)] - Application to the Appellate Authority under sub-section (2) to Section 107

* Indicates Mandatory Fields

Taxpayer Details

GSTIN/ Temporary ID/ UIN
07APIPS8052D410

Legal Name
NURUL MOHAMADBHAI SAIYED

Order Details

Order Type
Demand Order

Order No
ZA0709180000004W

Date
03/09/2018

Date of communication
03/09/2018

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 filed 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*
Place

Date
06/09/2018

BACK | PREVIEW | PROCEED TO FILE

© 2016-17 Goods and Services Tax Network

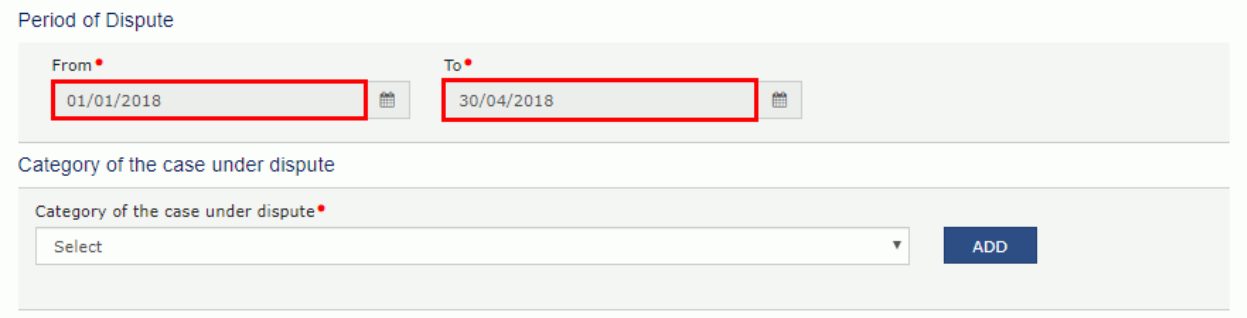
Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN

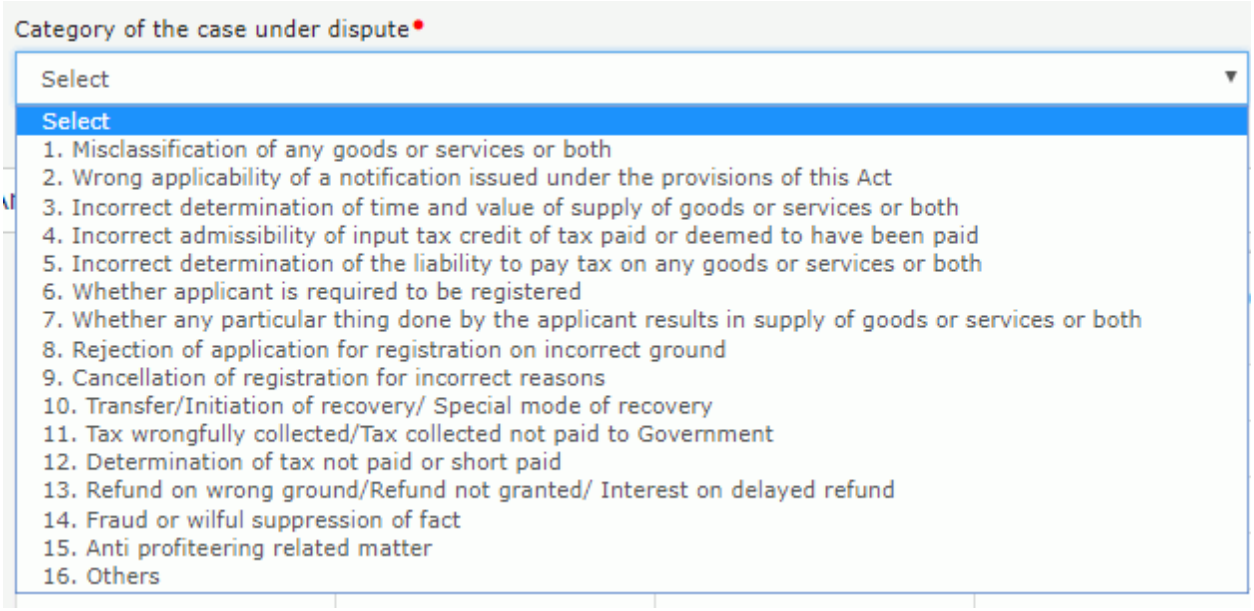
Click Here to Report a Problem or call 0124-4679900/6230700

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

13. Period of Dispute is displayed on the screen. However, you can edit the same.

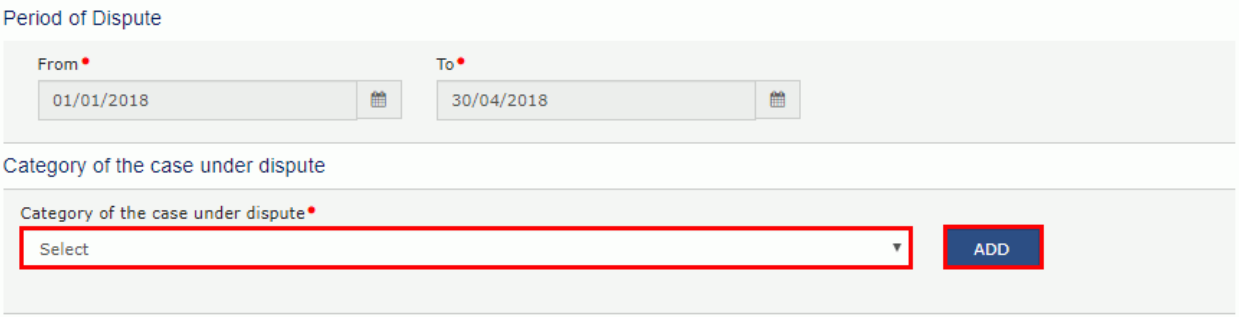


14. Select the **Category of the case under dispute** from the drop-down list.



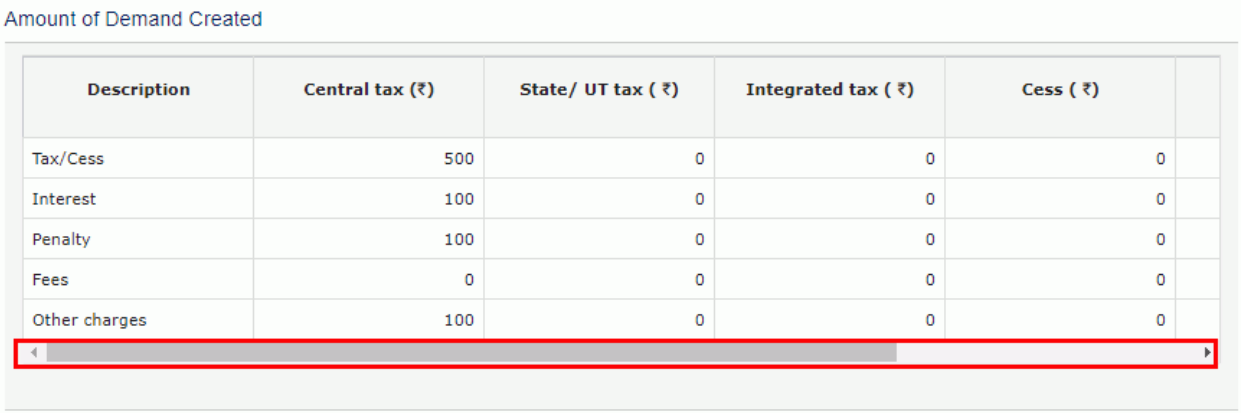
Note: If you select "16. Others", a blank field will appear. Enter the reason in the field.

15. Click the **ADD** button.



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.

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	
100	0	0	0	100	
100	0	0	0	100	800
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

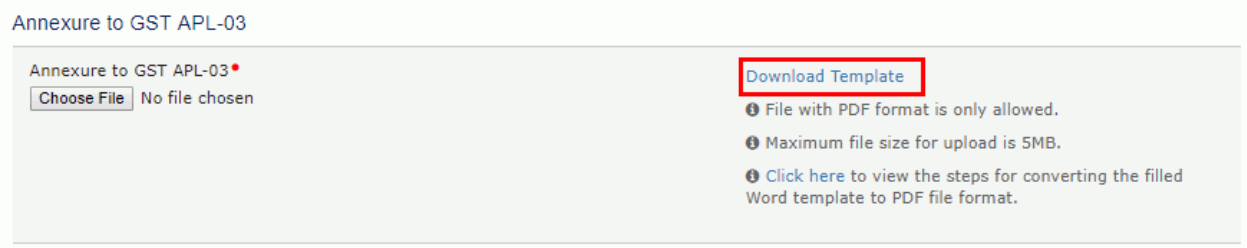
18.2. When total amount of demand is disputed, the admitted amount becomes zero and taxpayer is required to pre deposit 10% of disputed amount.

Note: Once appeal is admitted, the demand is stayed for recovery purpose till the disposal of the matter.

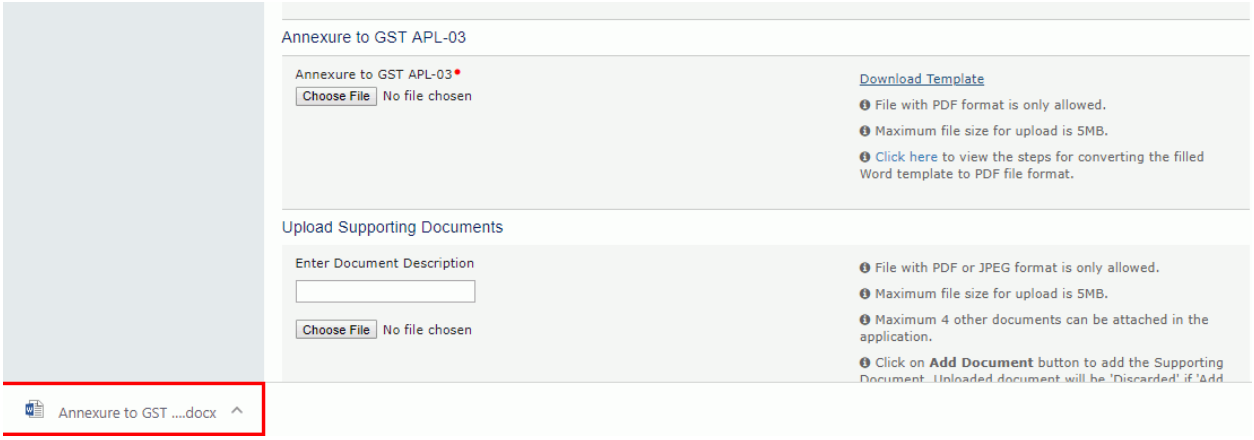
Amount under Dispute

	State/ UT tax (₹)	Integrated tax (₹)	Cess (₹)	Total Amount (₹)	
00	0	0	0	500	
00	0	0	0	100	
0	0	0	0	0	600
0	0	0	0	0	
0	0	0	0	0	

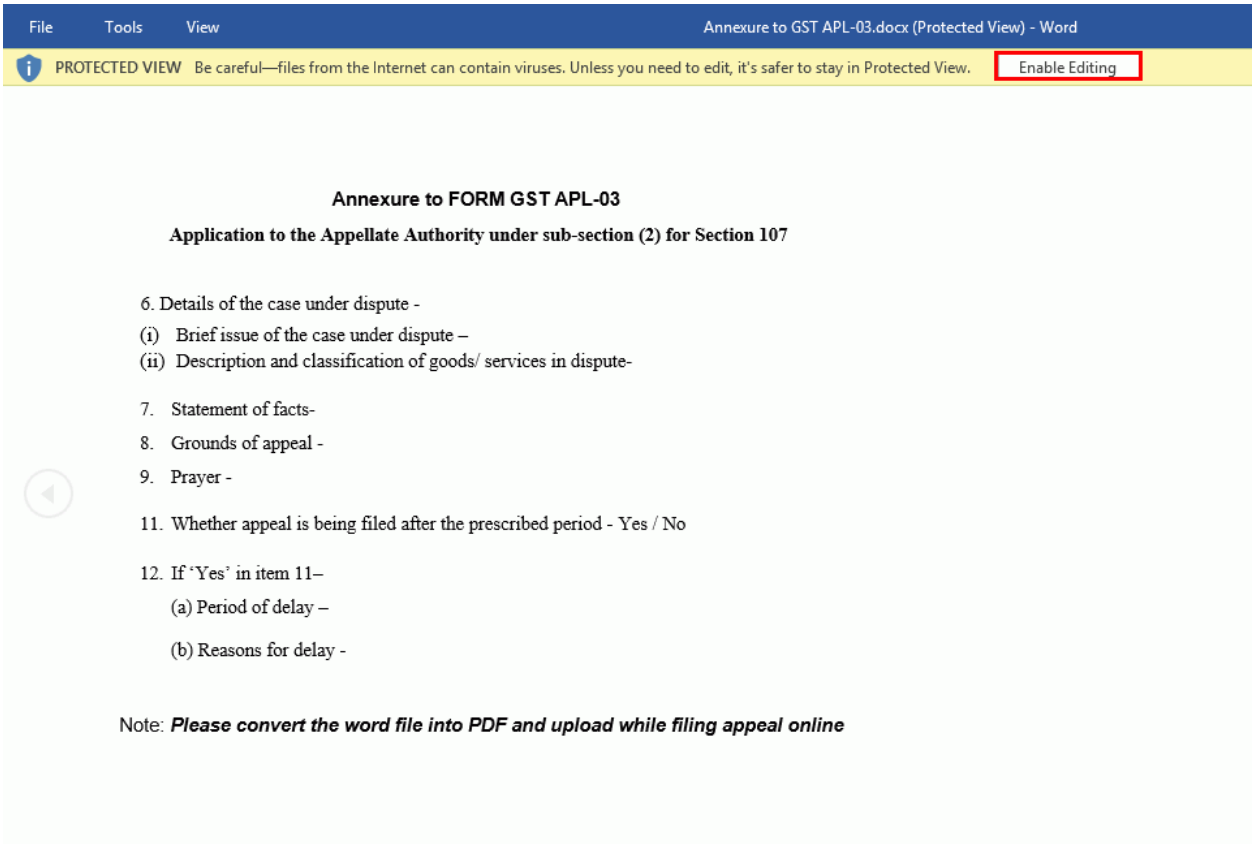
19. Click the **Download Template** link to download the Annexure to GST APL-03.



20. The GST APL-03 Template is downloaded. Open the downloaded template.



21. Click the **Enable Editing** button.



File Tools View Annexure to GST APL-03.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

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

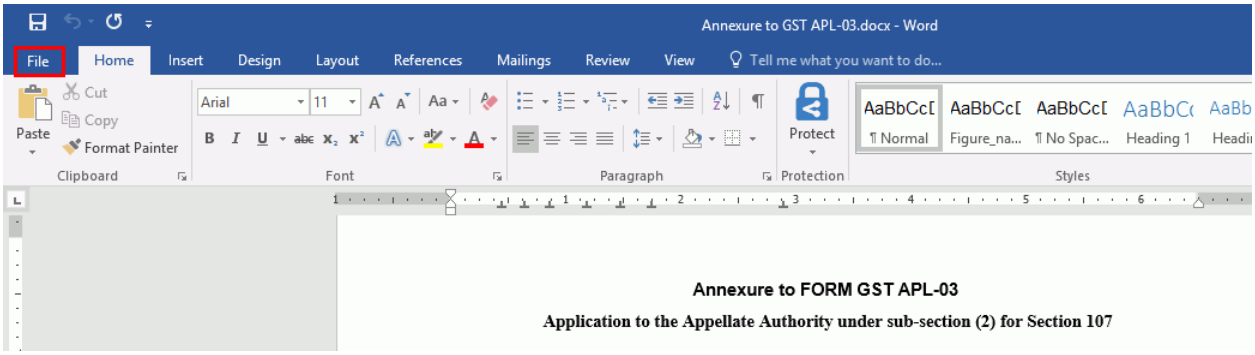
12. If 'Yes' in item 11–

(a) Period of delay –

(b) Reasons for delay -

Note: ***Please convert the word file into PDF and upload while filing appeal online***

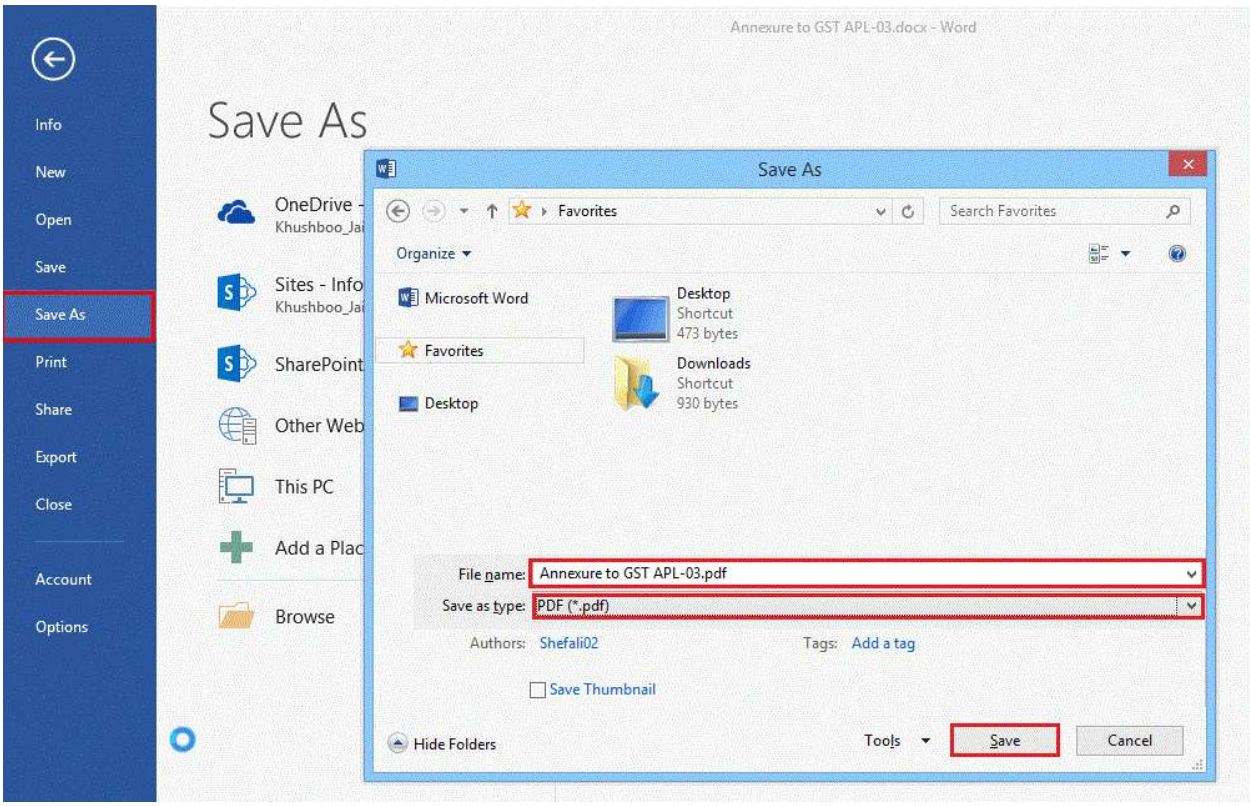
23. Once you have entered the details, click on the **File** button in top left corner.



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.

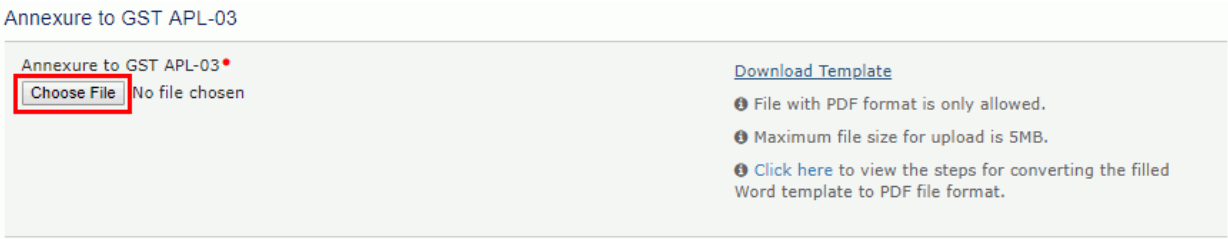
26. In the Save as type list, select PDF.

27. Click the **Save** button.

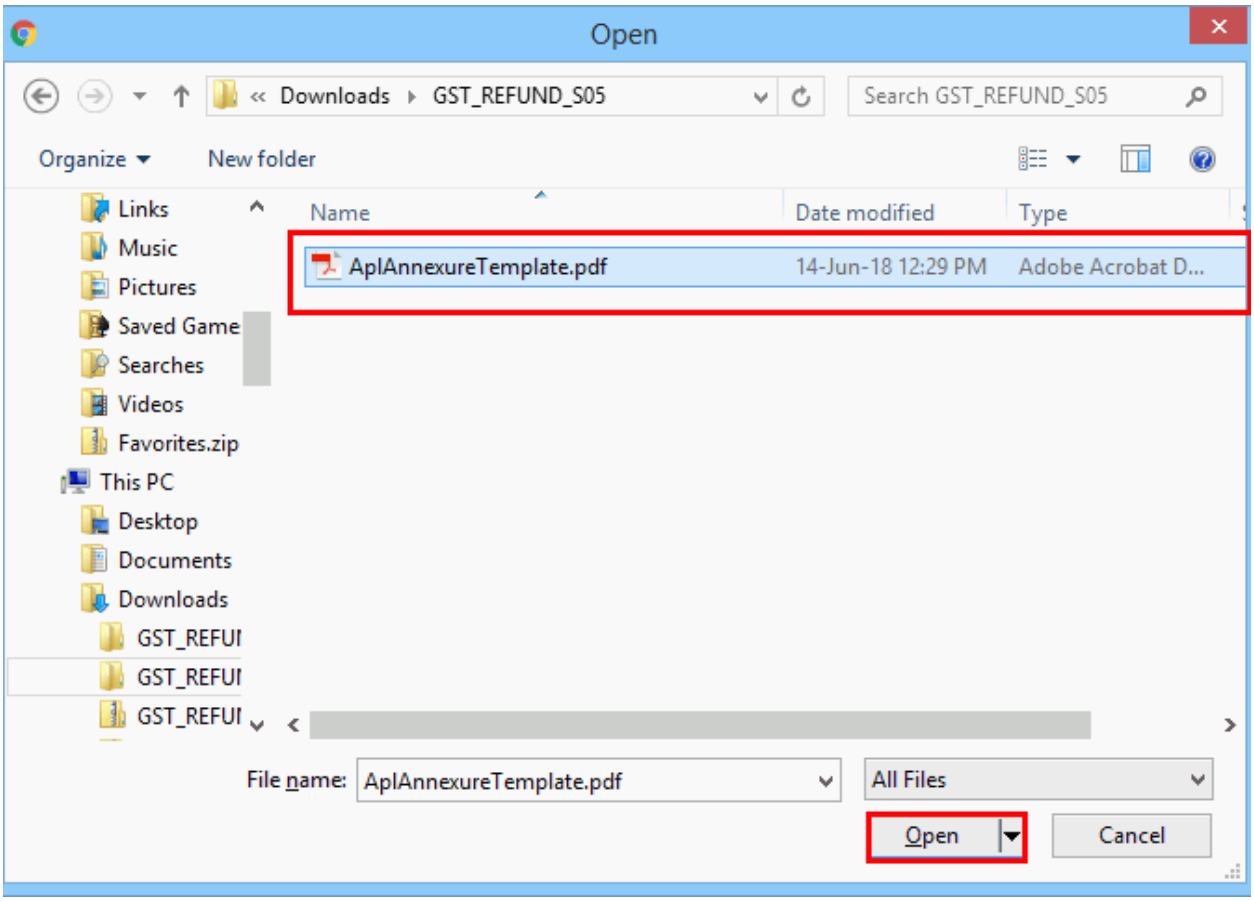


28. After entering the details, click the **Choose File** button to upload the PDF.

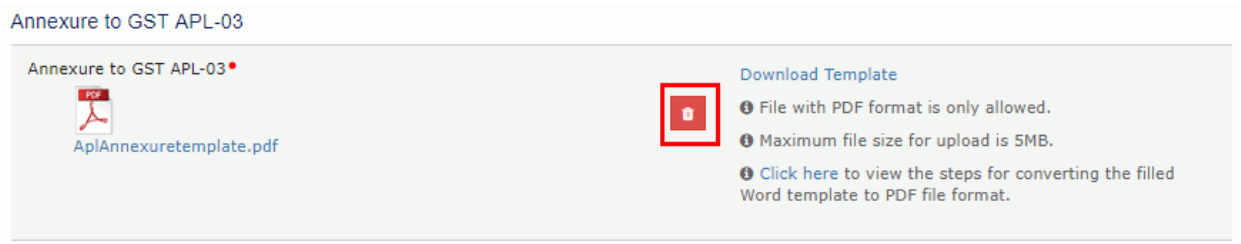
Note: You can upload file with maximum size of upload as 5 MB.



29. Select the PDF file which was saved and click the **Open** button.



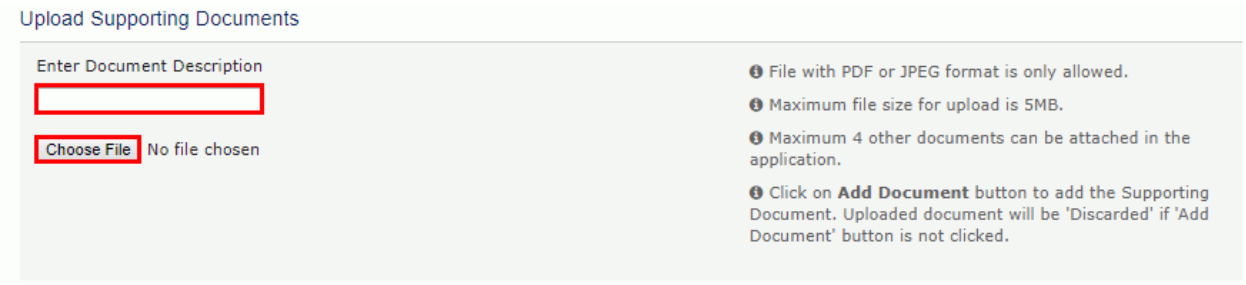
30. You can use the Delete button to delete the uploaded document, if required.



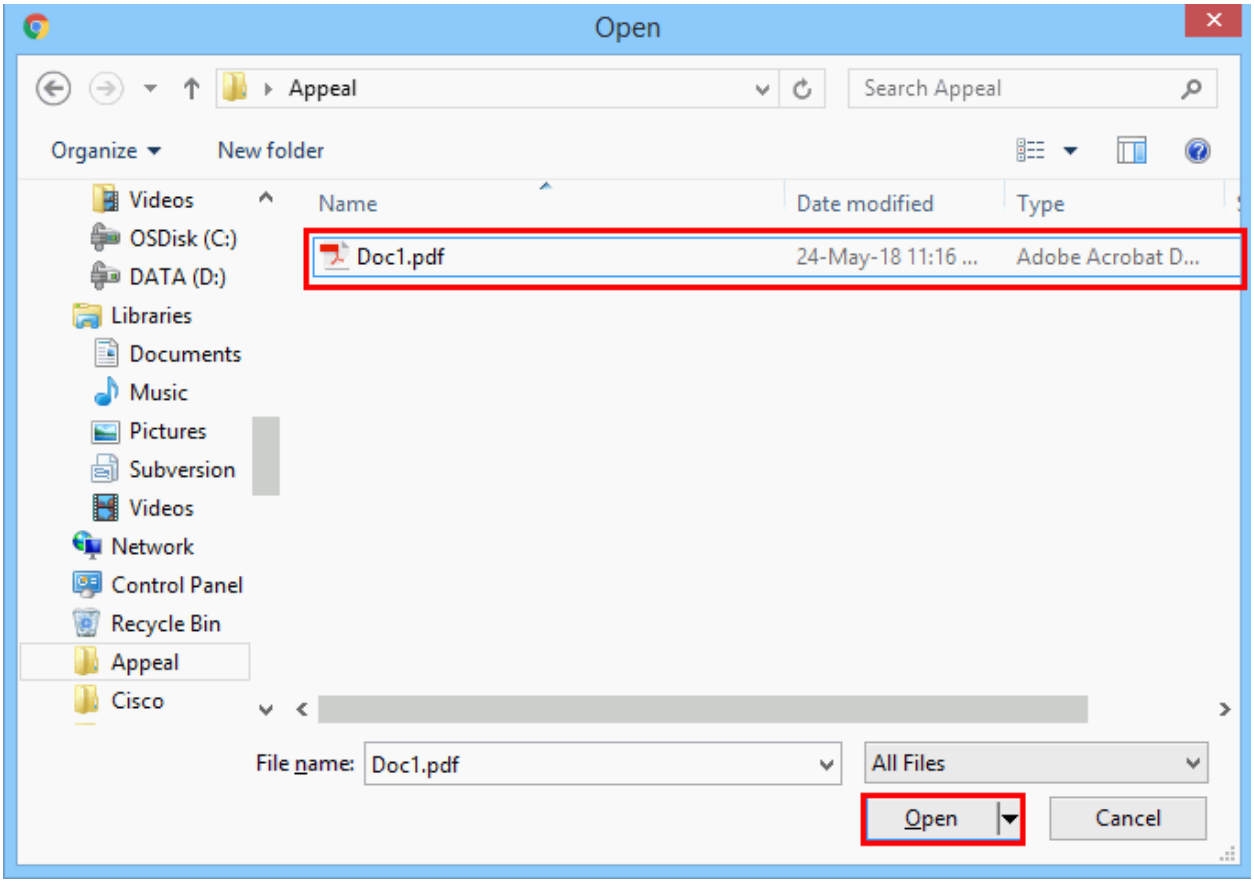
31. To upload any other supporting document, enter the document description and click the **Choose File** button.

Note:

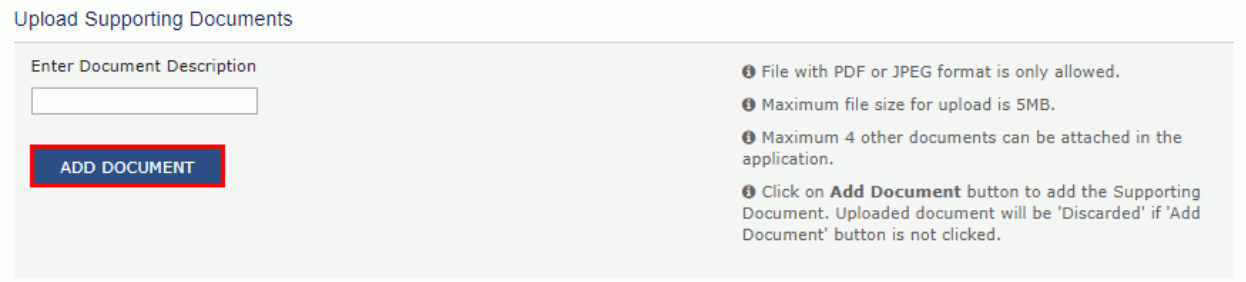
- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application.



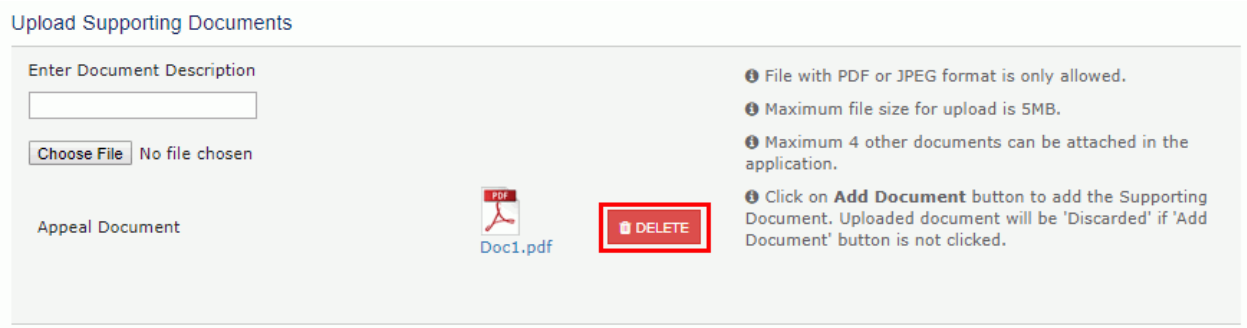
32. Select the file to be uploaded and click the **Open** button.



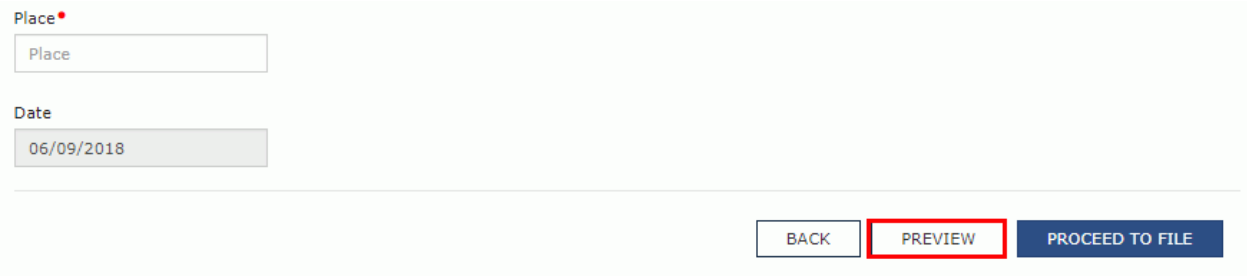
33. Click the **ADD DOCUMENT** button to add the uploaded supporting document.



34. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file.



35. To preview the application before filing, Click the **PREVIEW** button.



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(₹)	
Amount of Dispute	Tax/Cess	500	0	0	0	500	600
	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	

Draft

37. Enter the **Place** where application is filled.
38. Click the **PROCEED TO FILE** button.

Place •

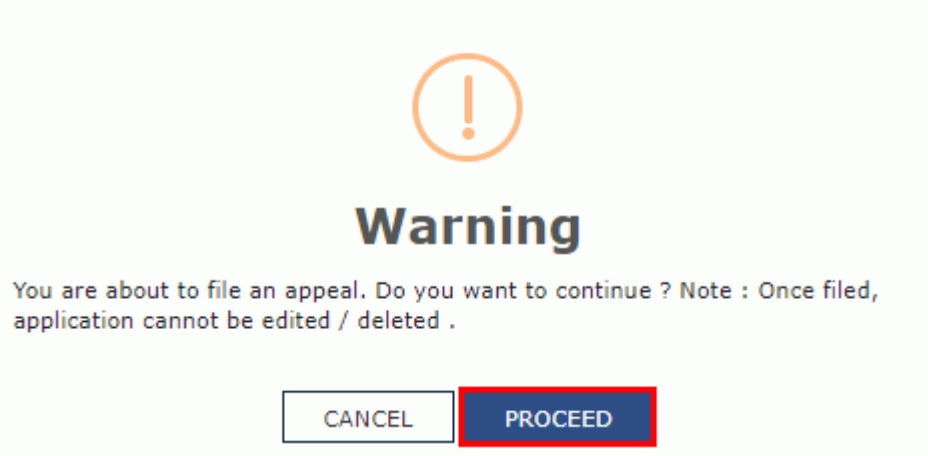
Place

Date

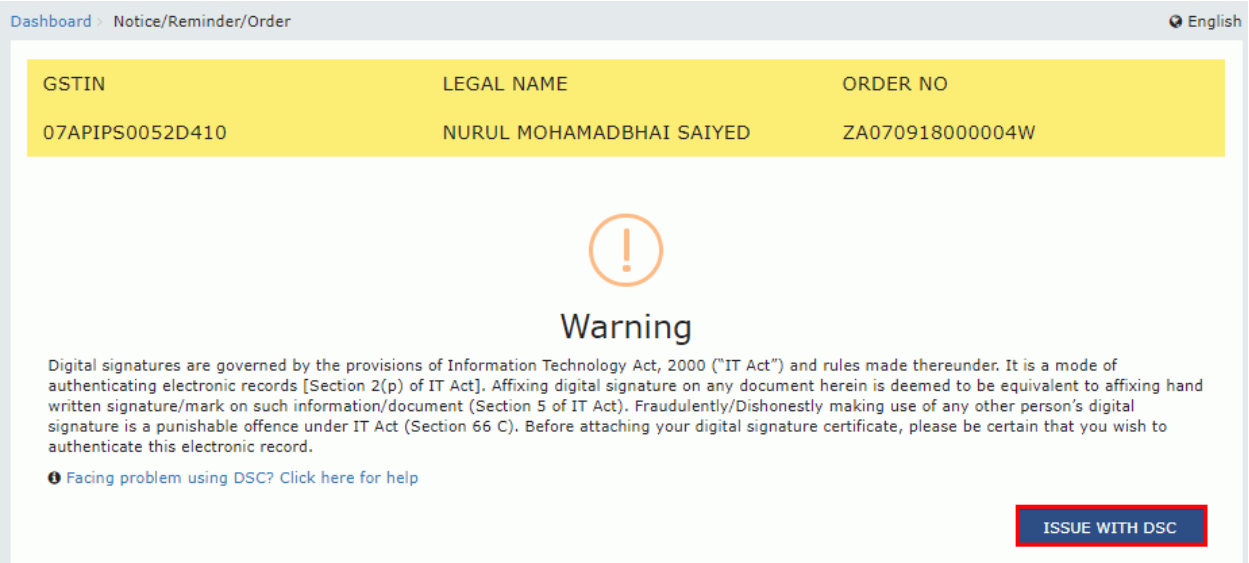
06/09/2018

BACK | PREVIEW | PROCEED TO FILE

39. Click the **PROCEED** button.



40. The **Issue Notice/Reminder/Order** page is displayed. Click **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.

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**.

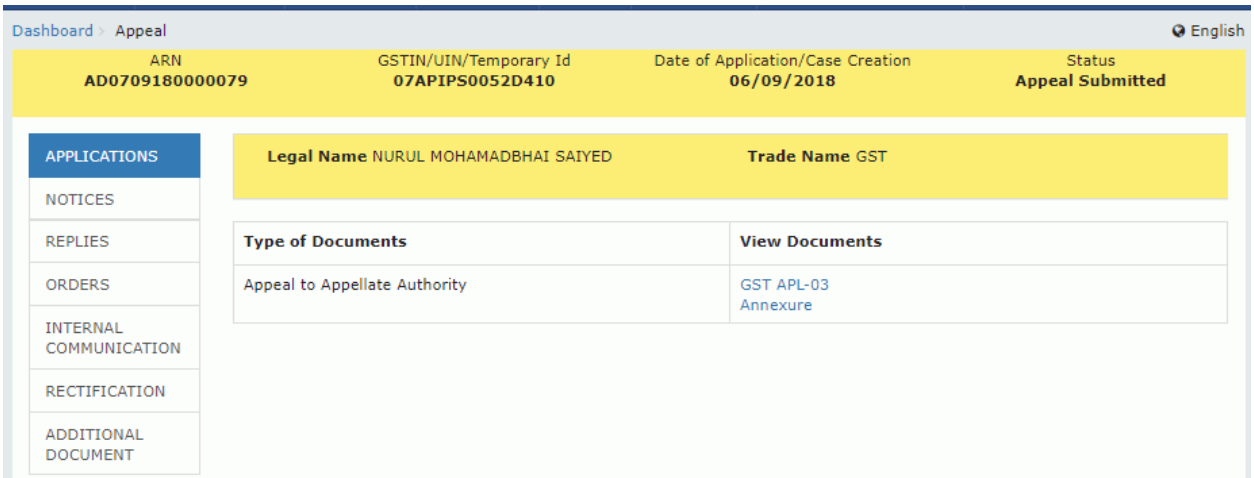
44. The status of the appeal application is updated to "Appeal Submitted". Select the **ARN** link.

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:

i. Form of Appeal as submitted by Legal Officer lands in the First Appellate Authority's queue of Appeal's received.

ii. Admission & Rejection of Application for Appeal & First Appeal Proceedings/ Hearing use case for appeal procedure will be followed.


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
Type of Documents
View Documents
Appeal to Appellate Authority
GST APL-03
Annexure

Appeal to Higher Authority - Upload details of appeals filed with or order issued by Appellate Tribunal/ High Court/ Supreme in GST Portal

How can I upload details of appeals filed with or order issued by Appellate Tribunal/ High Court/ Supreme in GST Portal?

To upload details of appeals filed with or order issued by Appellate Tribunal/ High Court/ Supreme in GST Portal, by the Legal Officer perform following steps:

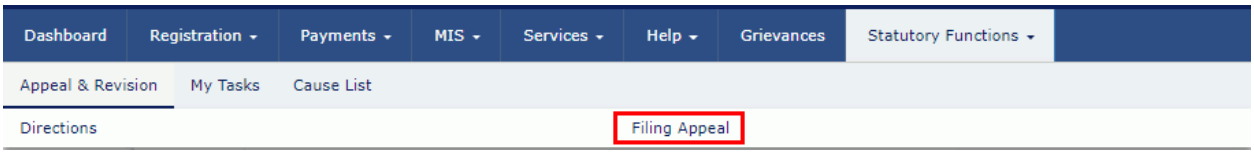
A. Upload Appeal Details
B. Go to Appeal application page
C. View Uploaded Appeal Application Documents
D. Add Order

- D (1) Add Remand Order
- D (2) Add Remand Instructions
- D (3) Add Stay Order
- D (4) Add Appeal Order

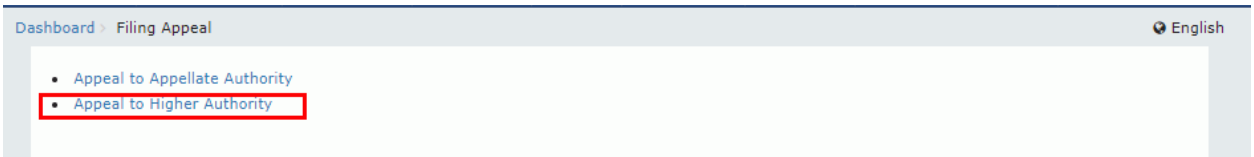
Click each hyperlink above to know more.

A. Upload Appeal Details

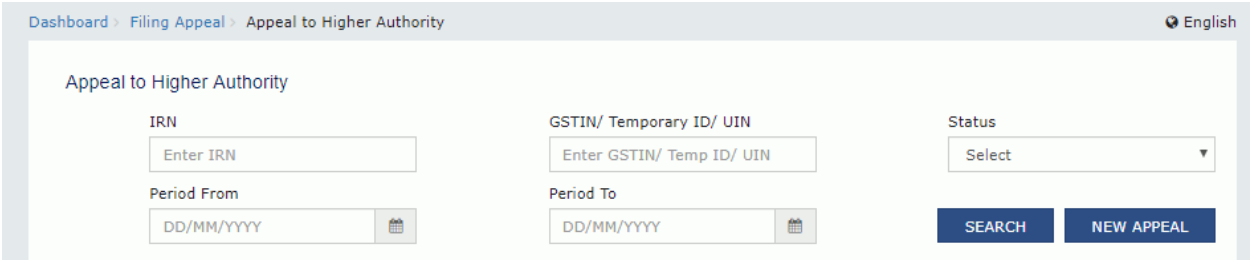
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal** option.



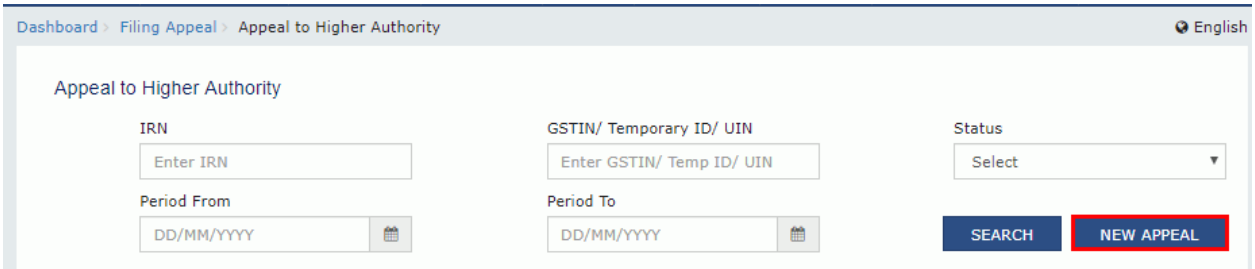
4. Select the **Appeal to Higher Authority** link.



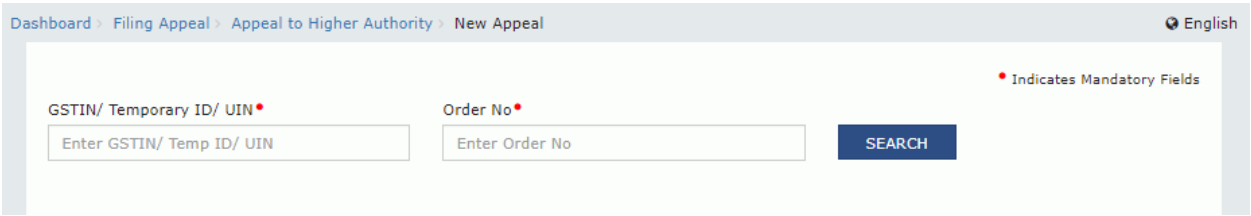
5. The **Appeal to Higher Authority** page is displayed.



6. To file a new appeal application, click the **NEW APPEAL** button.



7. The **New Appeal** page is displayed.



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.

11. The **Appeal details to be uploaded in GST Portal** page is displayed.

Appeal to Higher Authority - Upload details of appeals filed with or order issued by Appellate Tribunal/ High Court/ Supreme in GST Portal

Dashboard | Registration | Payments | Services | Help | Grievances | Refund | Statutory Functions

Dashboard > Filing Appeal > Appeal to Higher Authority > New Appeal

Appeal details to be uploaded in GST Portal

* Indicates Mandatory Fields

Taxpayer Details

GSTIN/ Temporary ID/ UIN	Legal Name	Address
07AJIPA1572E01X	**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*: 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.

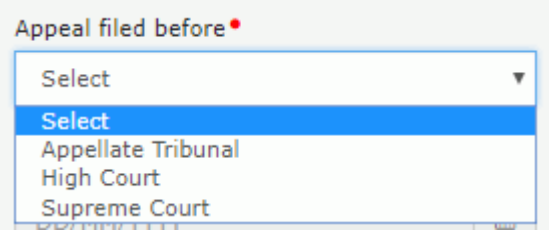
Maximum file size for upload is 5MB.

Maximum 4 other documents can be attached in the application.

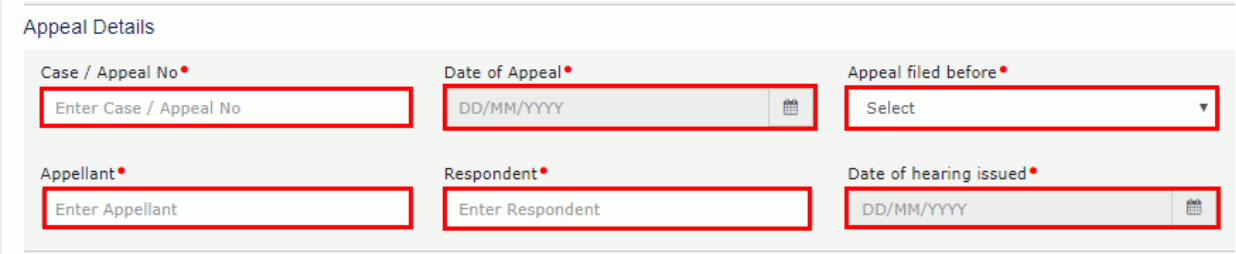
Click on **Add Document** button to add the Supporting Document. Uploaded document will be 'Discarded' if 'Add Document' button is not clicked.

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.

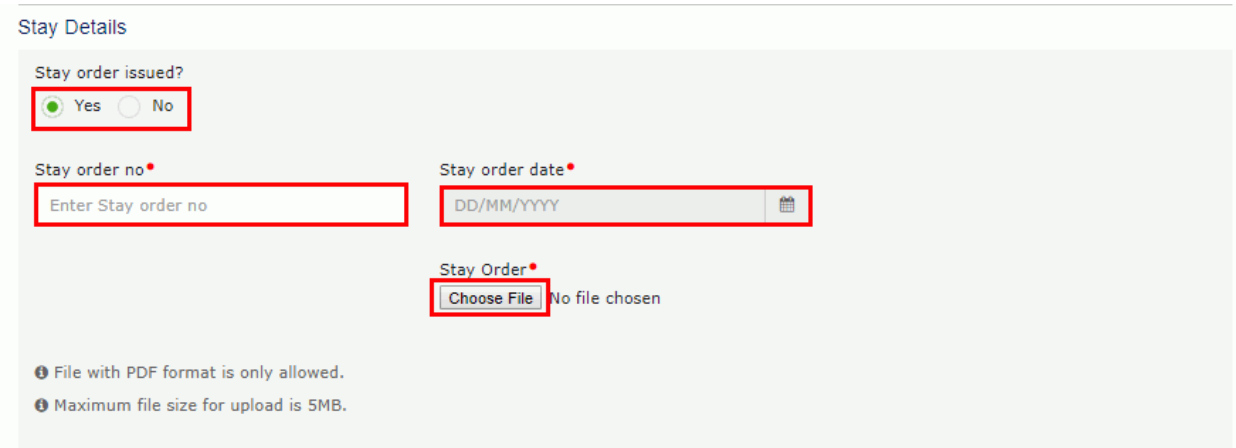


15. In the **Appellant** field, enter the name of the Appellant.
16. In the **Respondent** field, enter the name of the Respondent.
17. Select the **Date of hearing issued** using the calendar.



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.



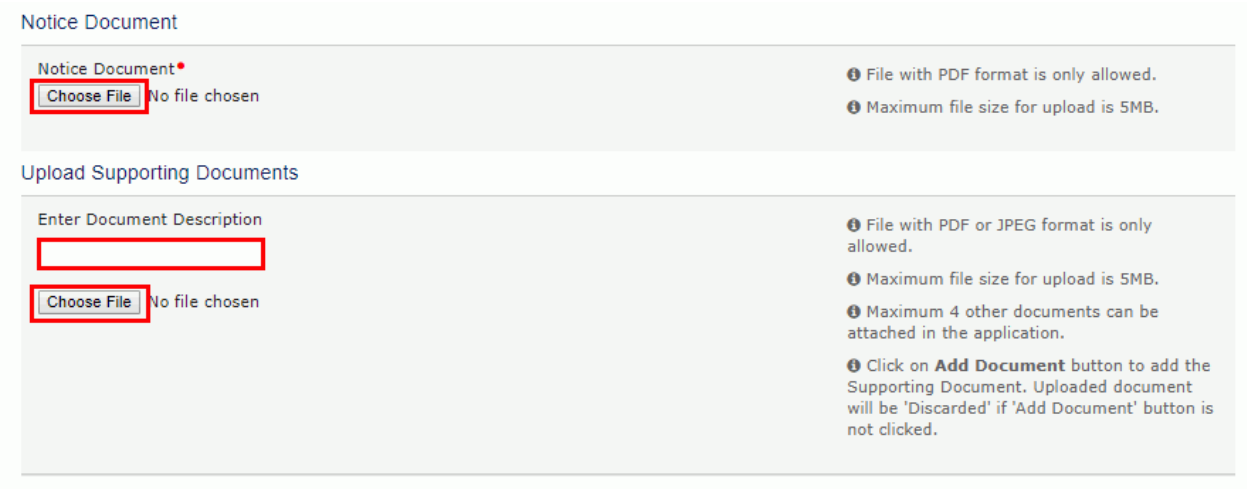
19. Click the **Choose File** button to upload the notice document.

Note: You can upload only PDF format with maximum size of upload as 5 MB.

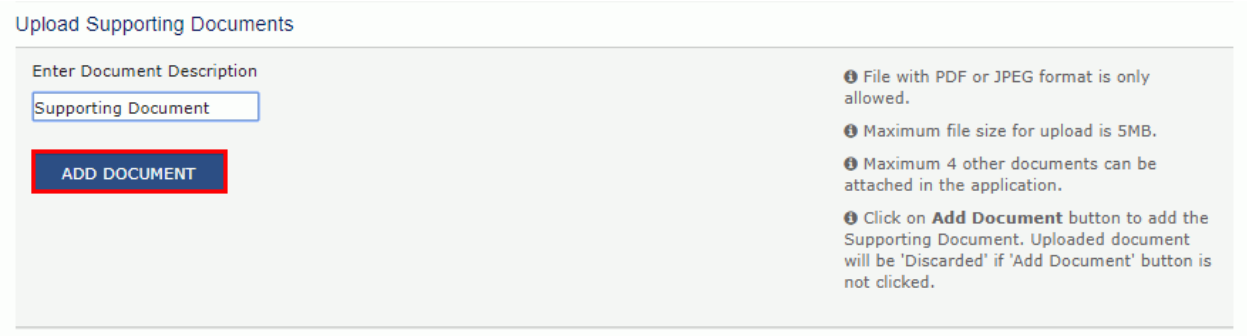
20. To upload any other supporting document, enter the document description and click the **Choose File** button.

Note:

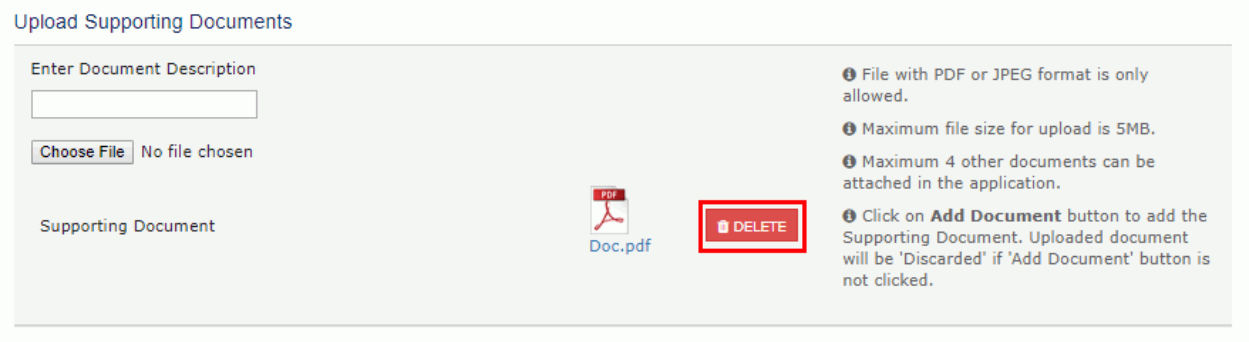
- Only PDF & JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application.



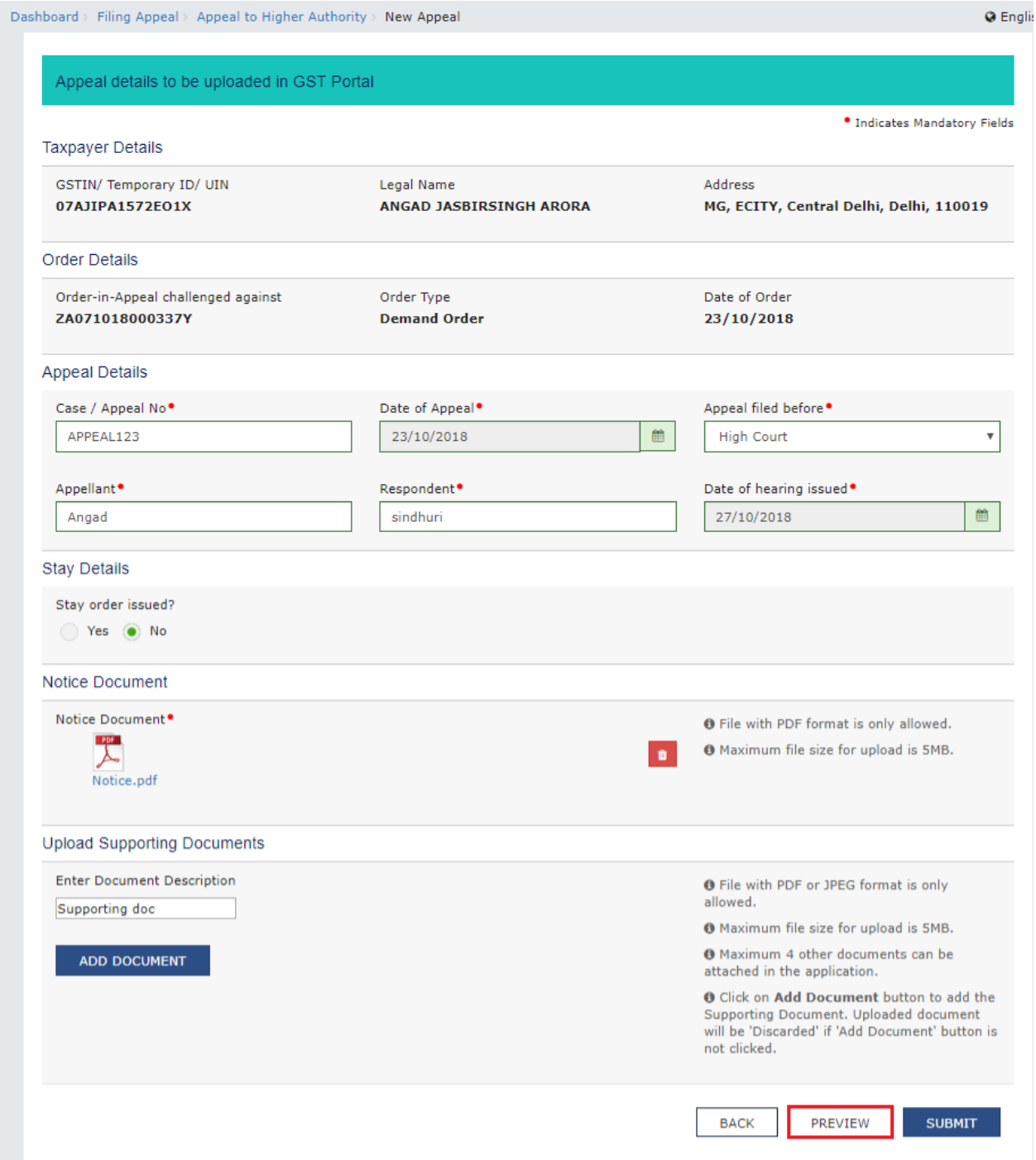
21. Click the **ADD DOCUMENT** button to add the uploaded supporting document.



21.1. The PDF file is uploaded. You can click the **DELETE** button to delete the uploaded PDF file, in required.



22. To preview the details before uploading, click the **PREVIEW** button.



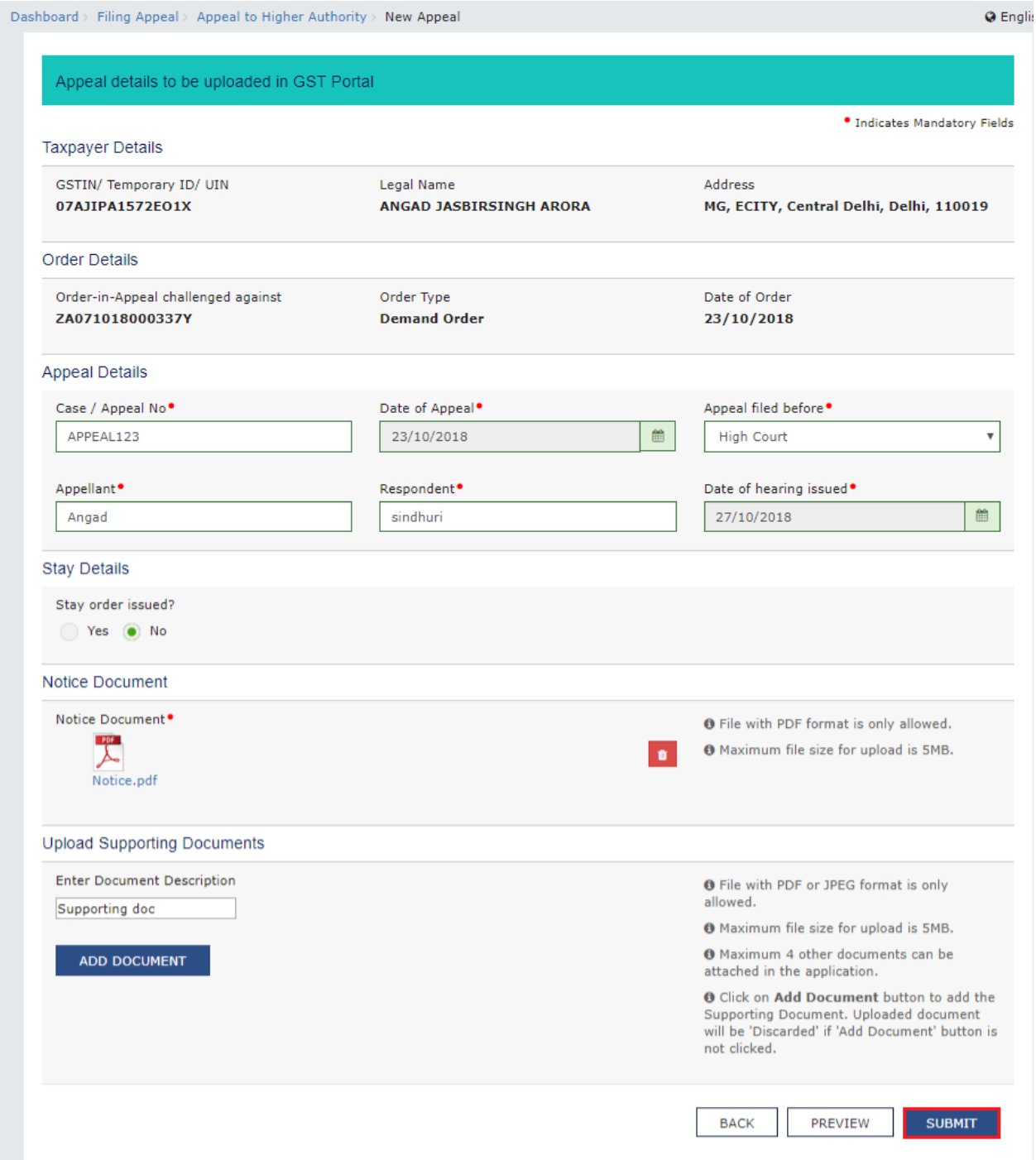
23. The PDF file will be downloaded. Open the pdf file and check if all the details are correctly updated.

Appeal details to be uploaded in GST Portal

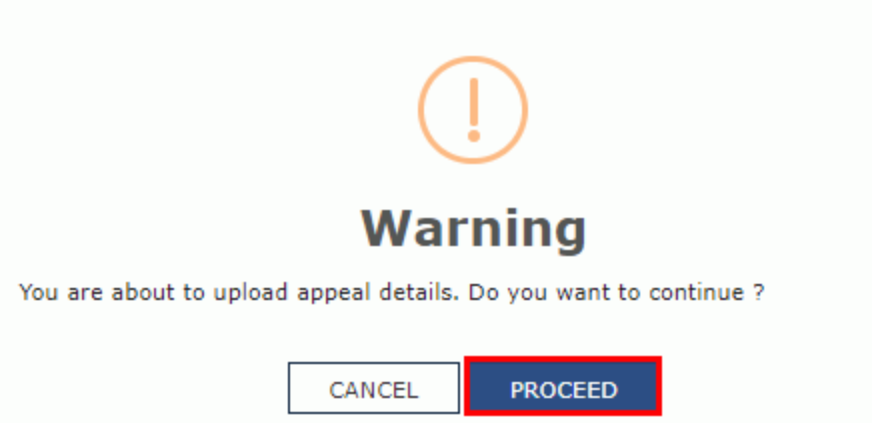
GSTIN/ Temporary ID/ UIN	07AJIPA1572E01X
Name & Address	ANGAD JASBIRSINGH ARORA, MG, ECITY, Central Delhi, Delhi, 110019
Order-in-Appeal challenged against	ZA071018000337Y
Date of Order	23/10/2018
Case / Appeal No	APPEAL123
Date of Appeal	23/10/2018
Appeal filed before	High Court
Appellant	Angad
Respondent	sindhuri
Stay order issued	No
Stay order no	NA
Stay order date	NA
Date of hearing issued	27/10/2018
Details uploaded by	Nurul MOHAMADBHAI SAIYED

Draft

24. Click the **SUBMIT** button.

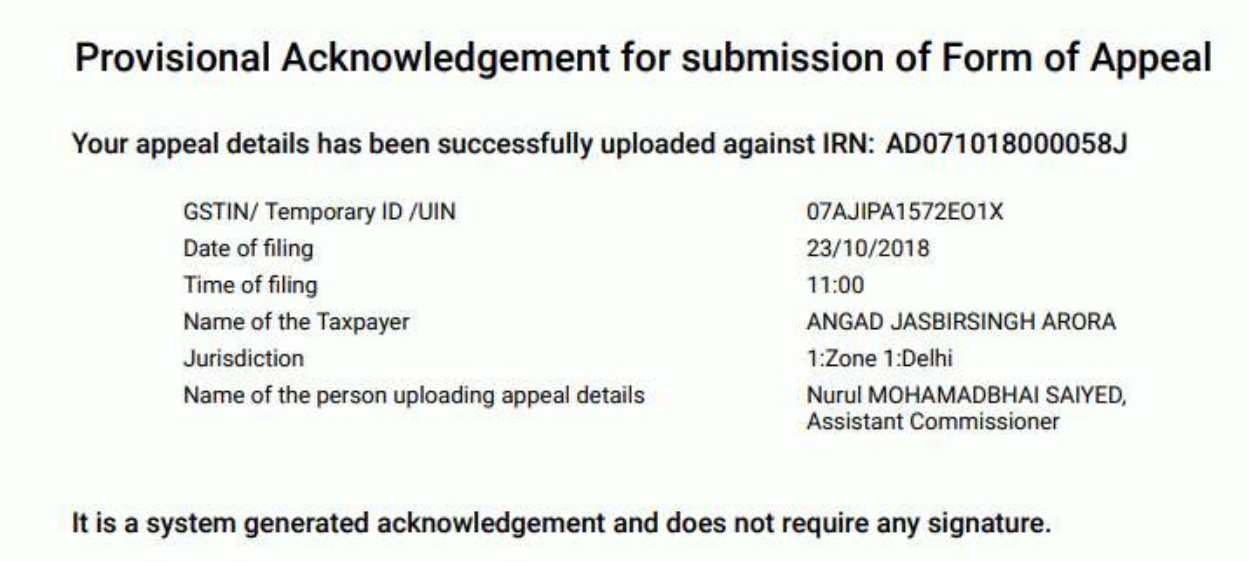


25. Click the **PROCEED** button.



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

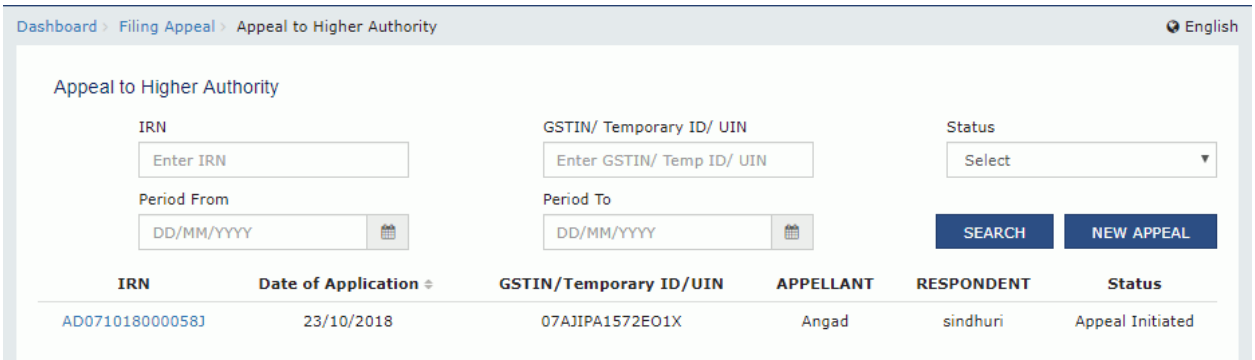
Your appeal details has been successfully uploaded against IRN: AD071018000058J

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

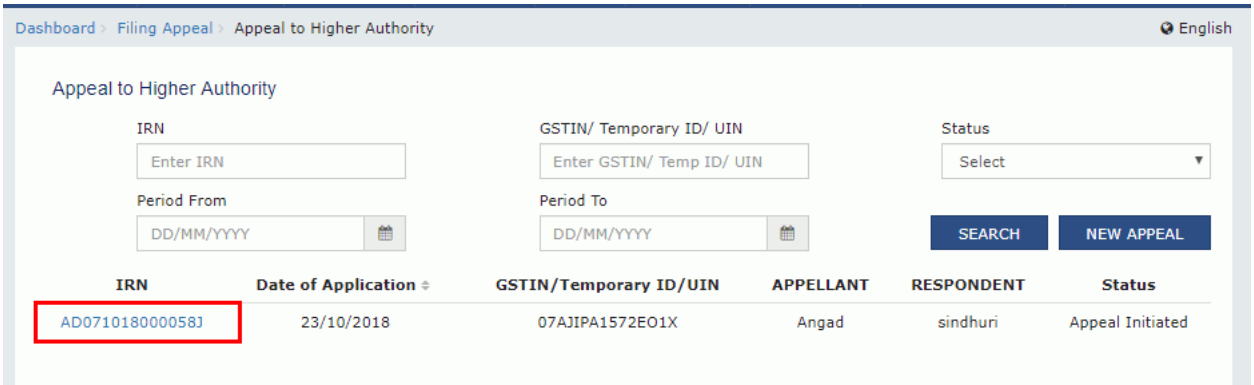
Appeal to Higher Authority

IRN: 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

30. Select the **IRN** link.

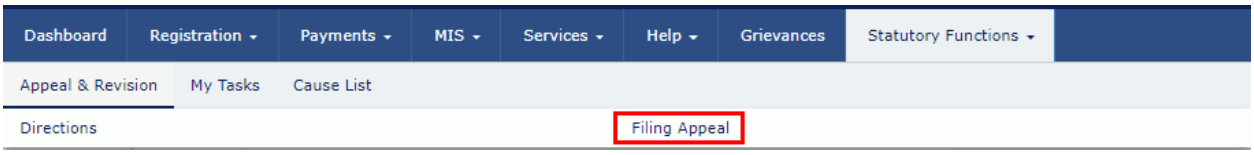


31. The updated **Case Detail** page is displayed, with the table containing the record of the details uploaded.

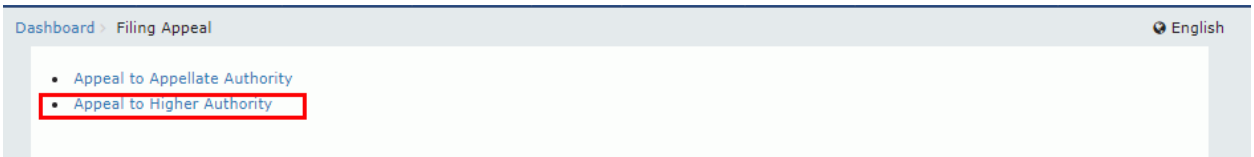
Go back to the Main Menu

B. Go to Appeal application page by searching for the IRN/GSTIN/Status/Period

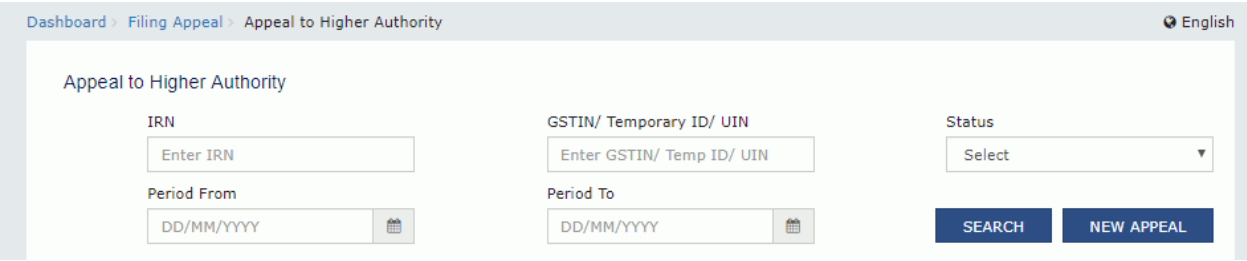
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Appeal & Revision > Filing Appeal** option.



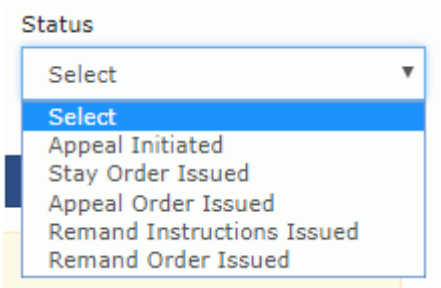
4. Select the **Appeal to Higher Authority** link.



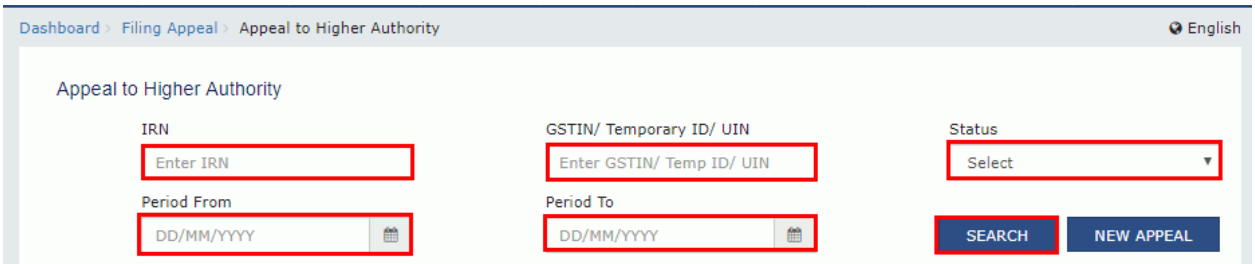
5. The **Appeal to Higher Authority** page is displayed.



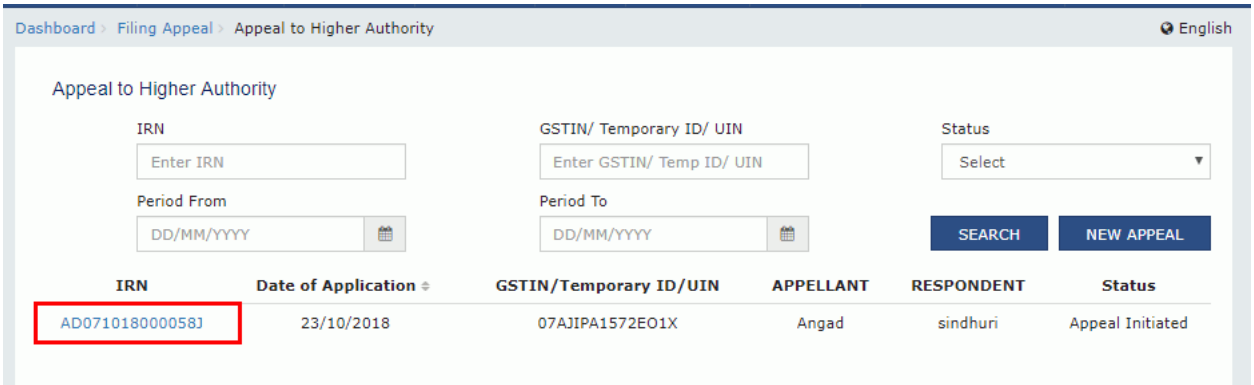
6. To search for submitted application, choose any one of the four displayed fields as your search criteria and enter the required information: **IRN, GSTIN/ Temporary ID/ UIN, or Period From & Period To date, Status *(select from the drop-down list as shown)***.



7. Click the **SEARCH** button.



8. The search results are displayed.
9. Select the **IRN** link.



10. The updated **Case Detail** page is displayed, with the table containing the record of the details uploaded.

Go back to the Main Menu

C. View Uploaded Appeal Application Documents

To view uploaded Appeal application documents, perform following steps:

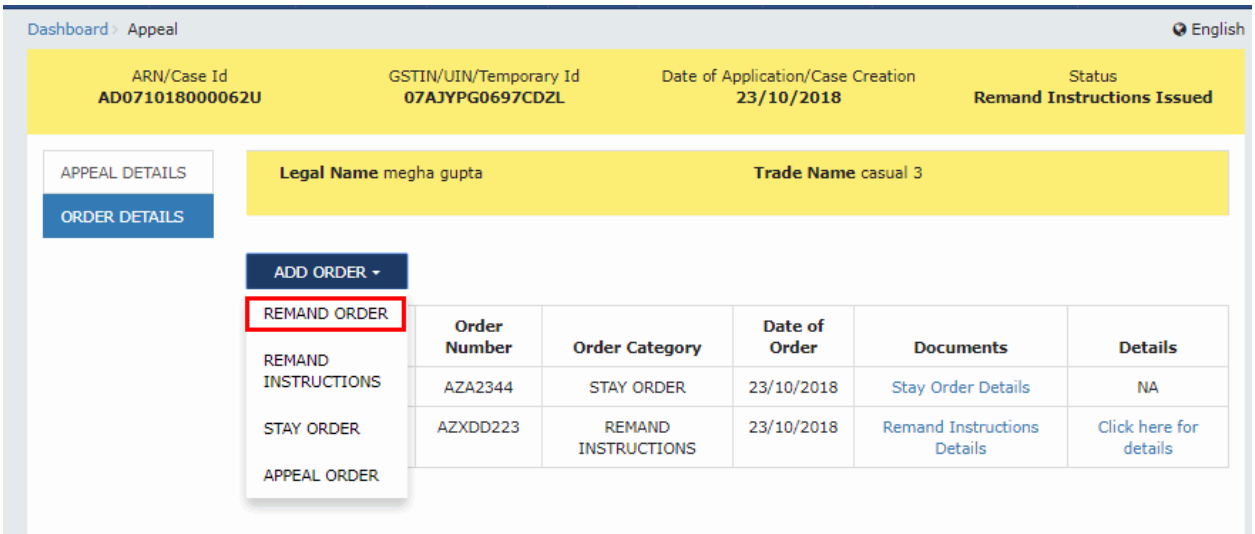
1. On the **Case Detail** page of that particular taxpayer, select the **APPEAL DETAILS** tab if it is not selected by default. This tab displays the entire application, in PDF mode, with all its attachments.
2. Click the **Document** links under View Documents column to view the application and its attachments in PDF mode.

Go back to the Main Menu

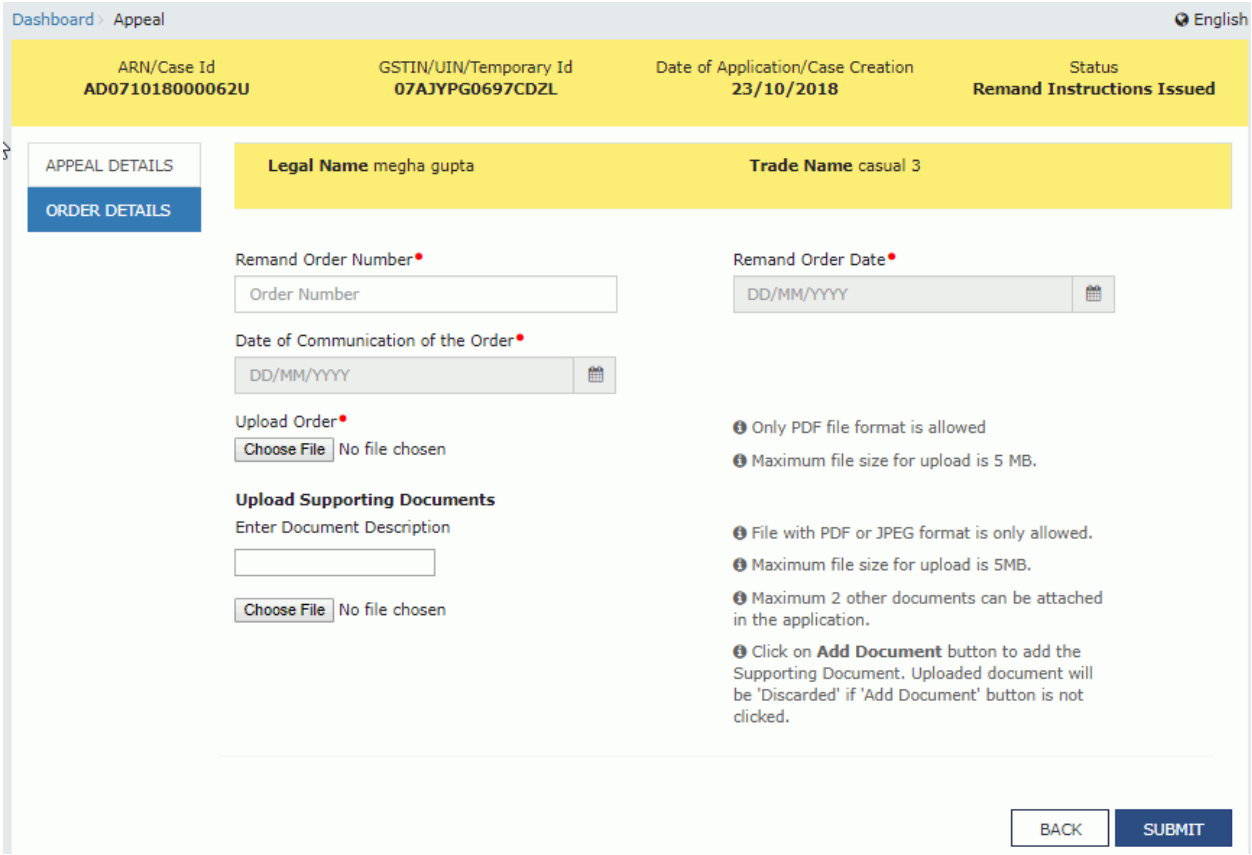
D (1) Add Remand Order

To add remand order, 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 ORDER**.



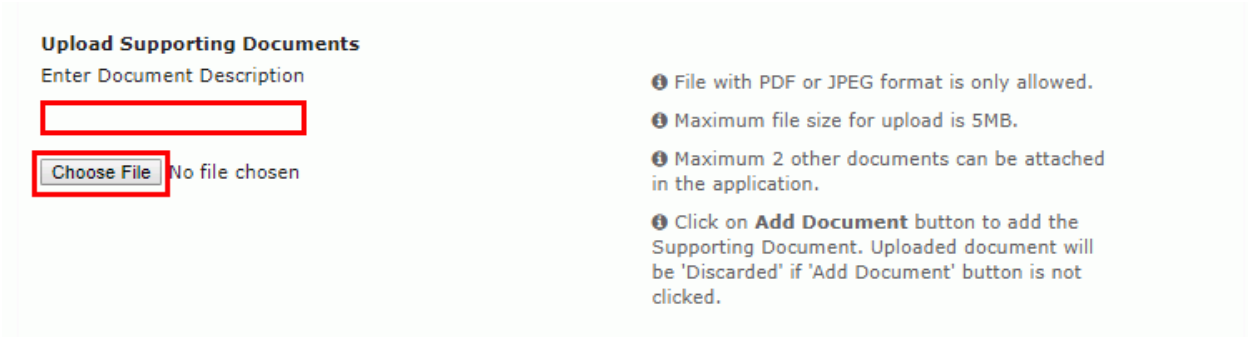
3. The **Remand Order** page is displayed.



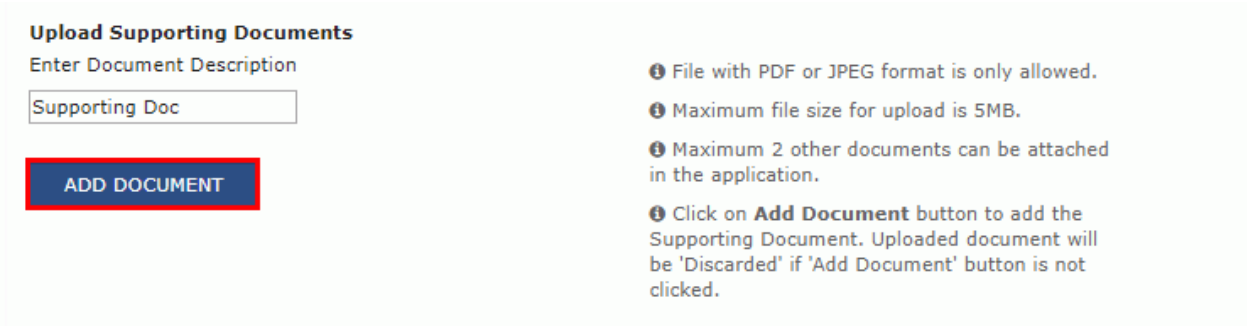
4. In the **Remand Order Number** field, enter the remand order number.
5. Select the **Remand Order Date** using the calendar.
6. Select the **Date of Communication of the Order** using the calendar.
7. Click the **Choose File** button to upload remand order.
8. To upload any other supporting document, 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.

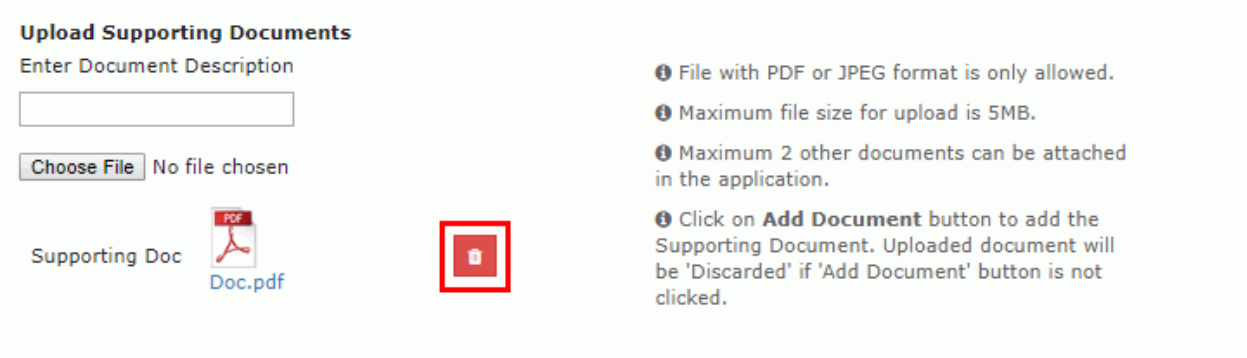


9. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

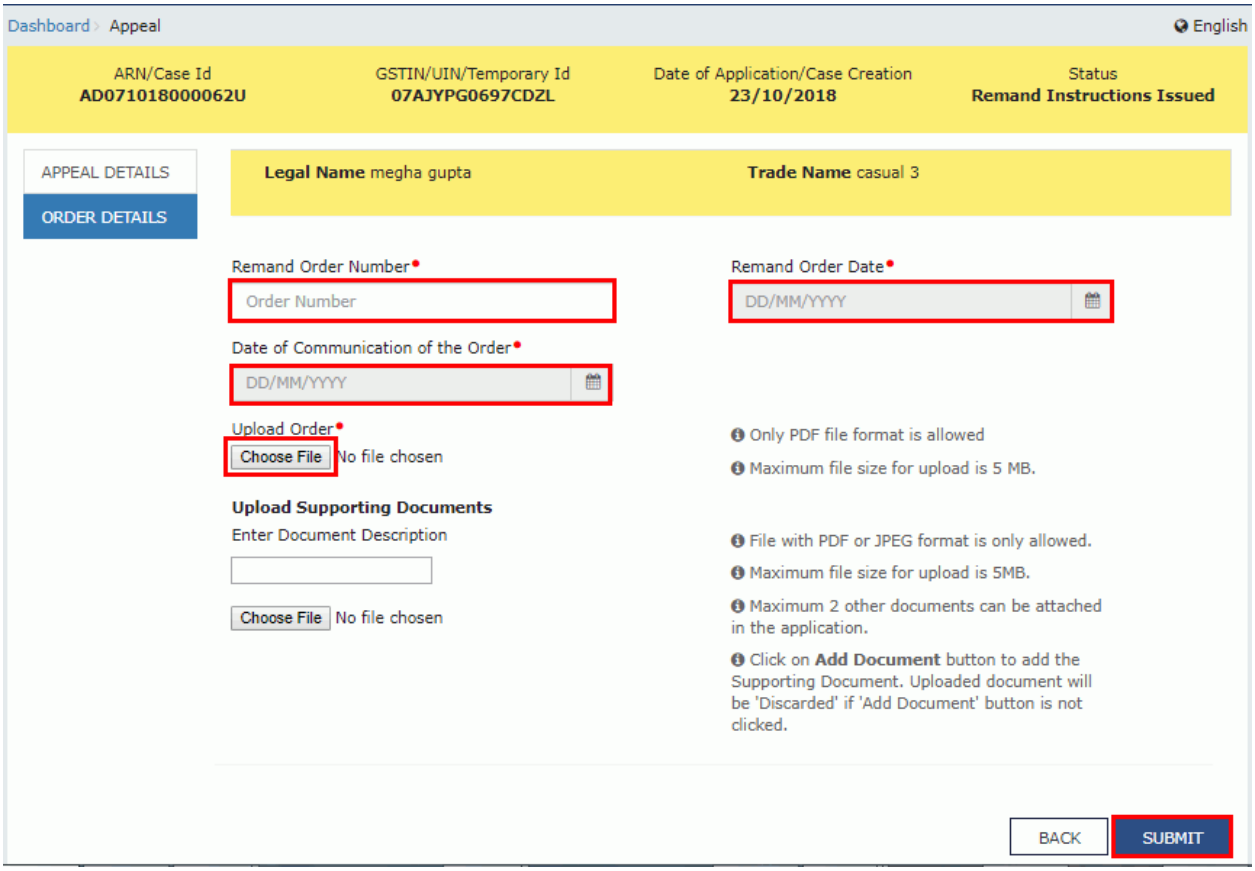


10. The PDF file is uploaded.

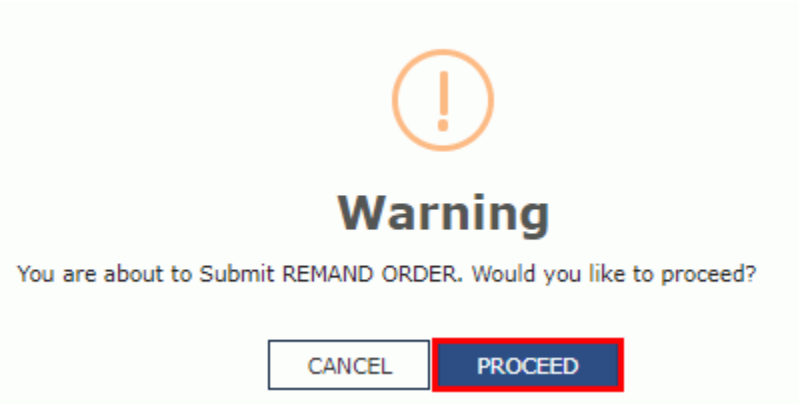
10.1. You can click the **DELETE** button to delete the uploaded PDF file, in required.



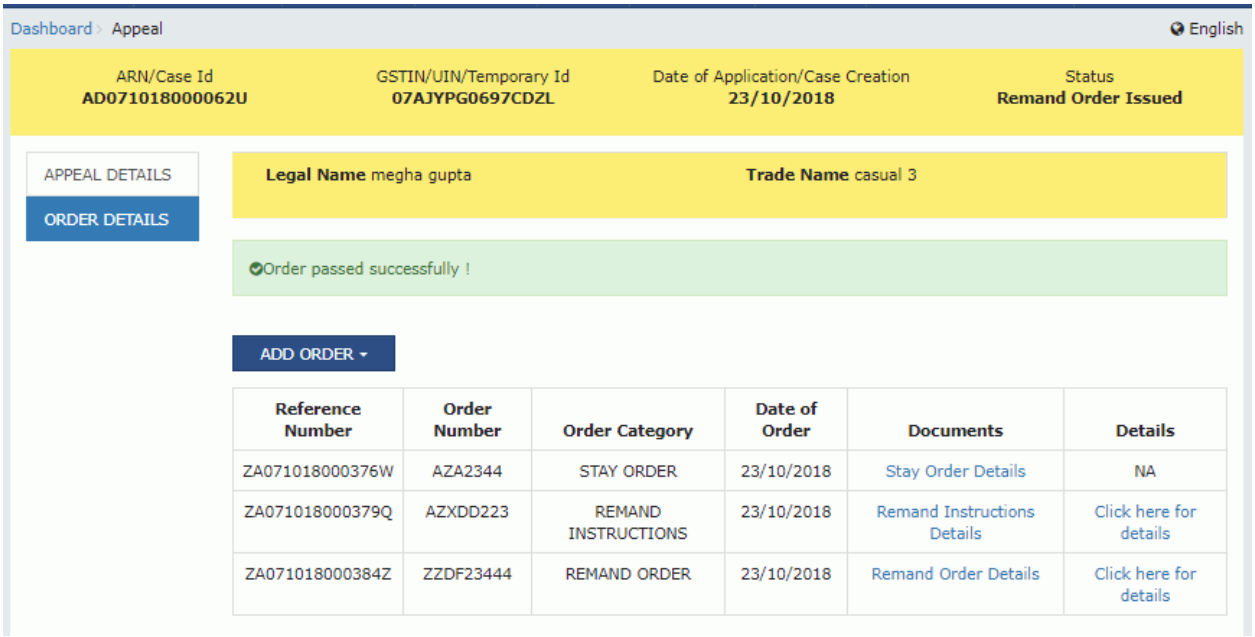
11. Click the **SUBMIT** button.



12. Click the **PROCEED** button.



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.

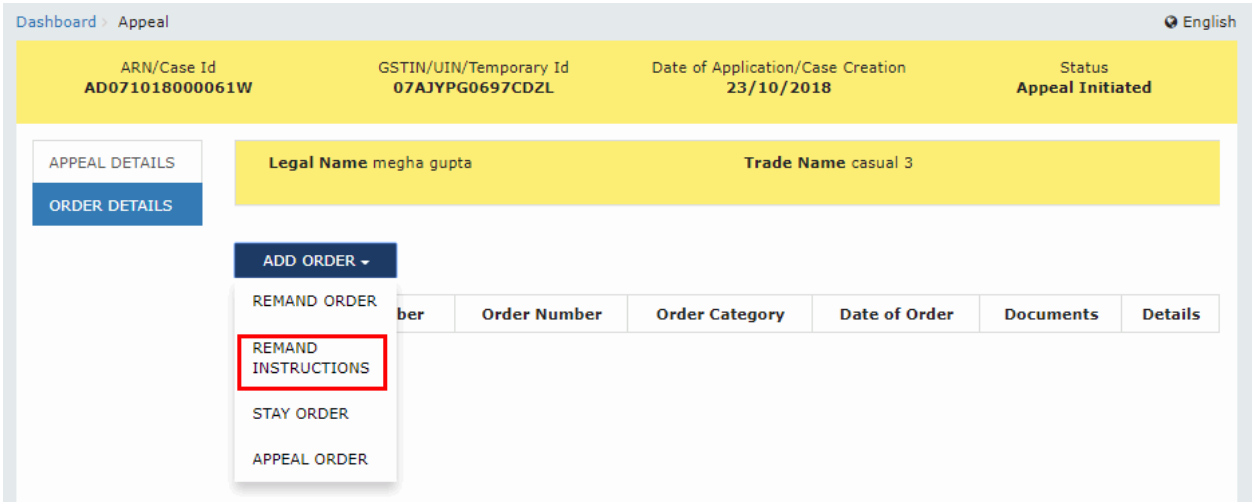


Go back to the Main Menu

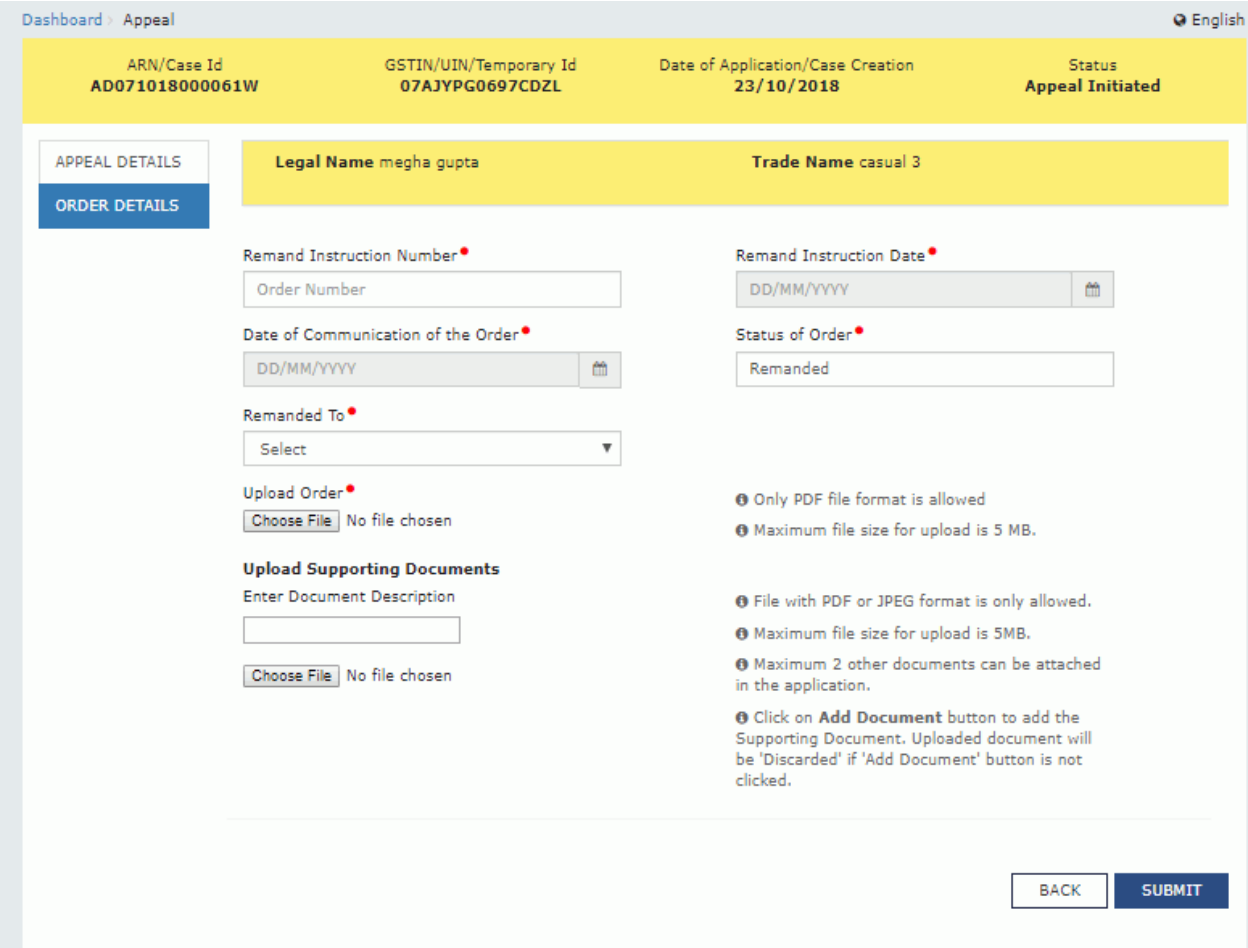
D (2) Add Remand Instructions

To add remand instructions, 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**.



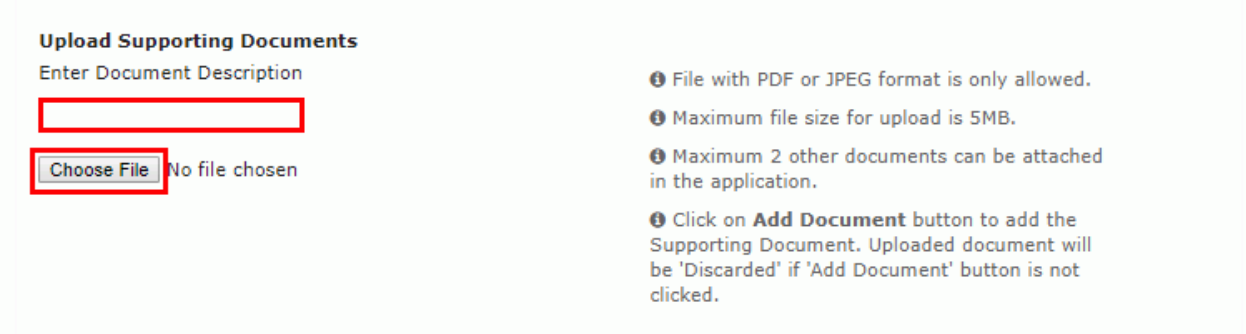
3. The **Remand Instructions** page is displayed.



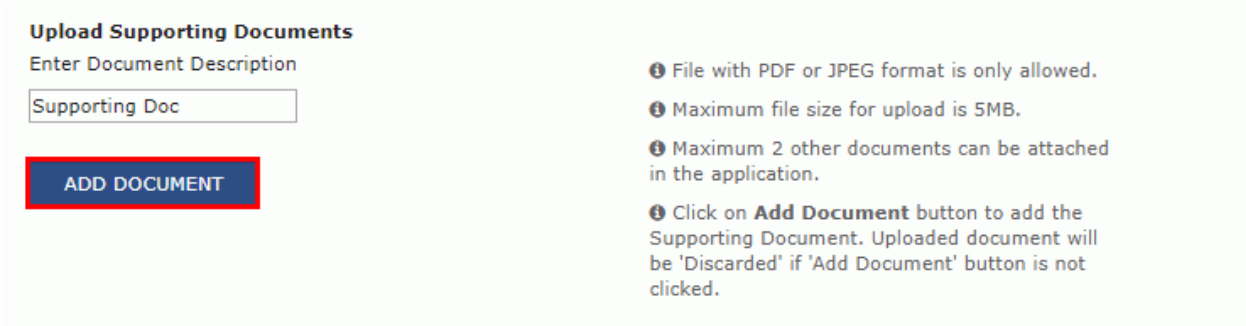
4. In the **Remand Instruction Number** field, enter the remand instruction number.
5. Select the **Remand Instruction Date** using the calendar.
6. Select the **Date of Communication of the Order** using the calendar.
7. Click the **Choose File** button to upload order.
8. To upload any other supporting 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.

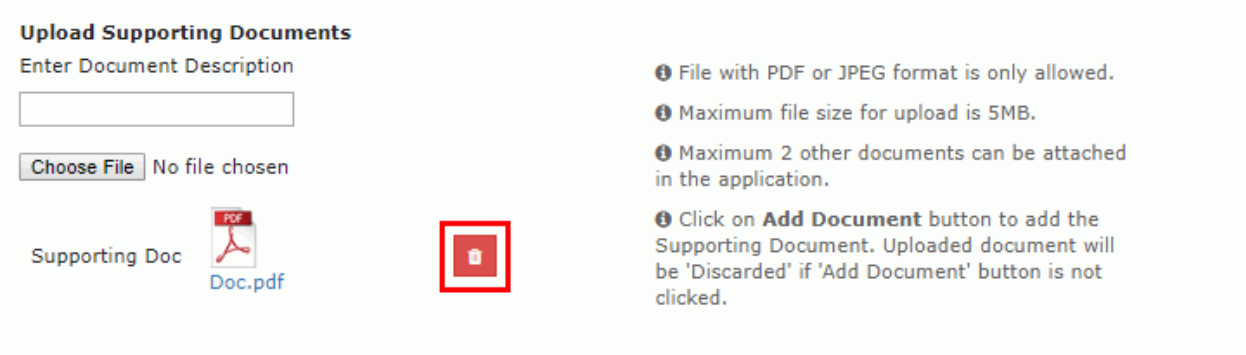


9. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

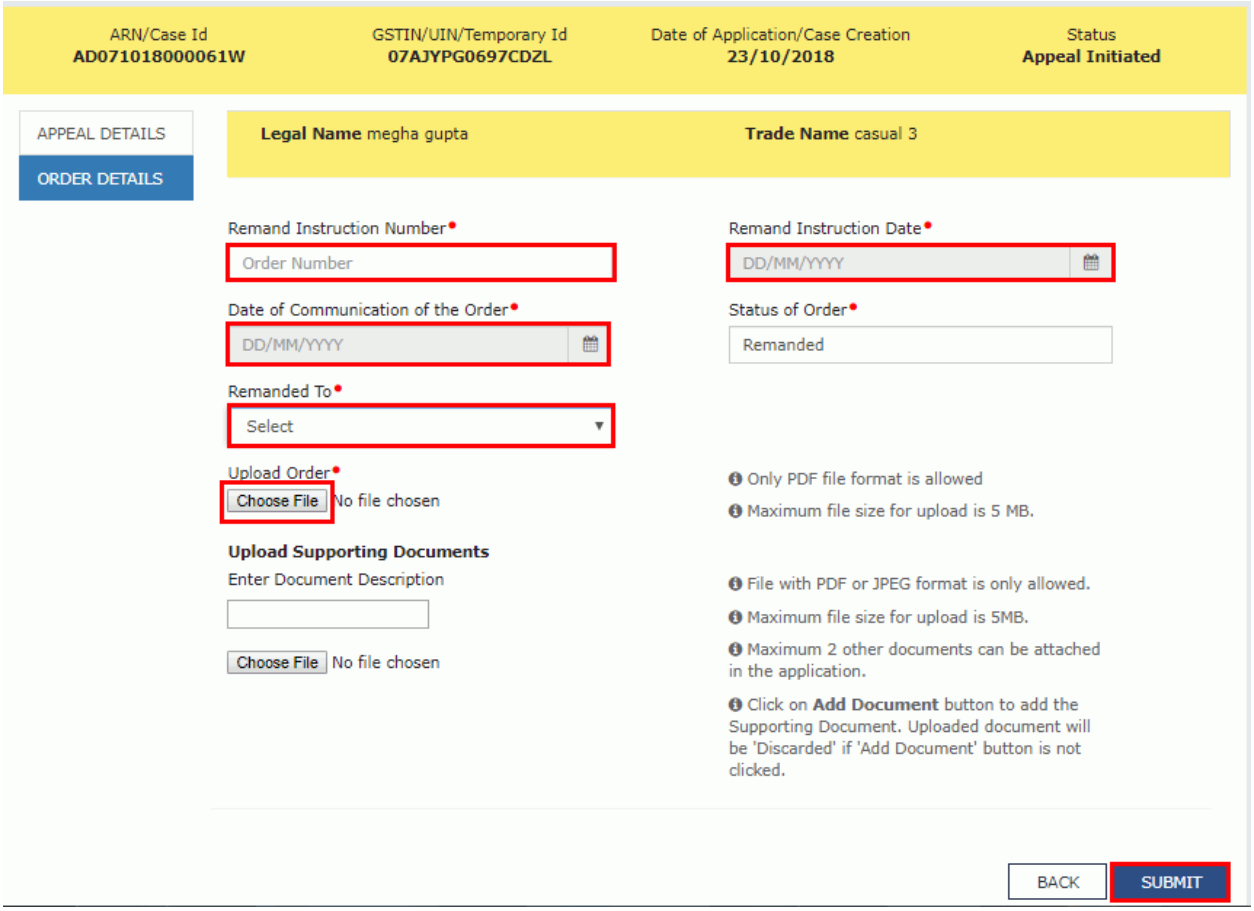


10. The PDF file is uploaded.

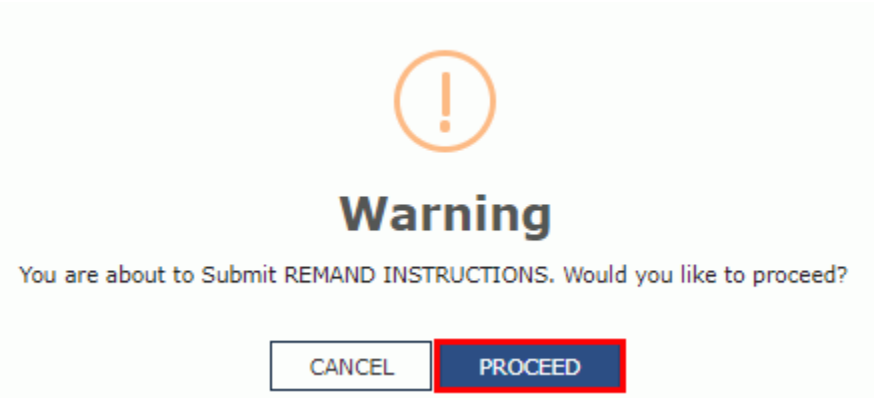
10.1. You can click the **DELETE** button to delete the uploaded PDF file, in required.



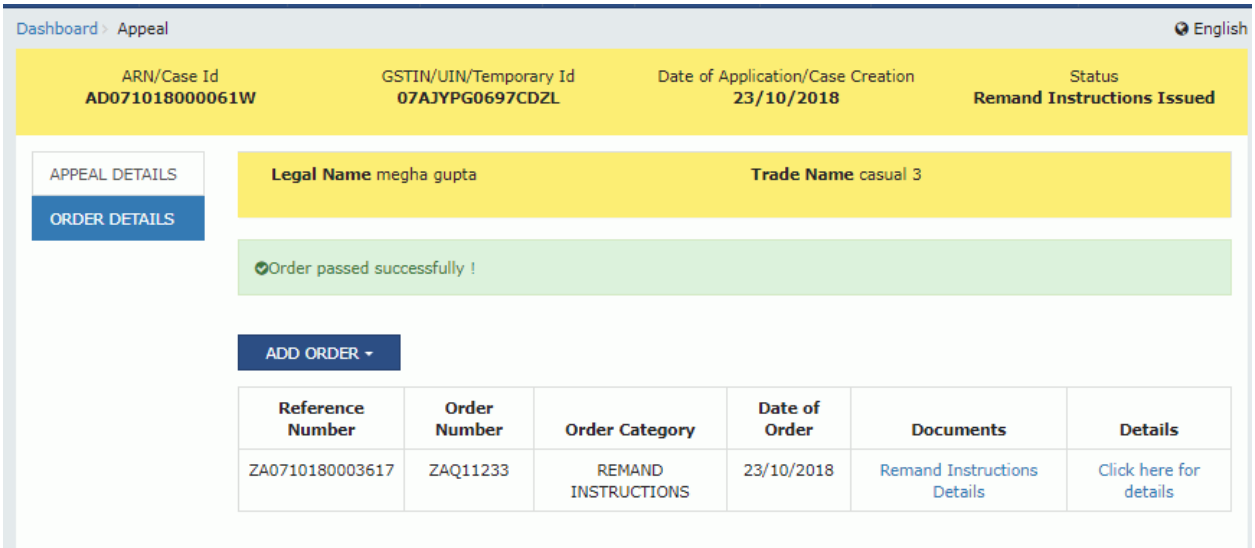
11. Click the **SUBMIT** button.



12. Click the **PROCEED** button.



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.

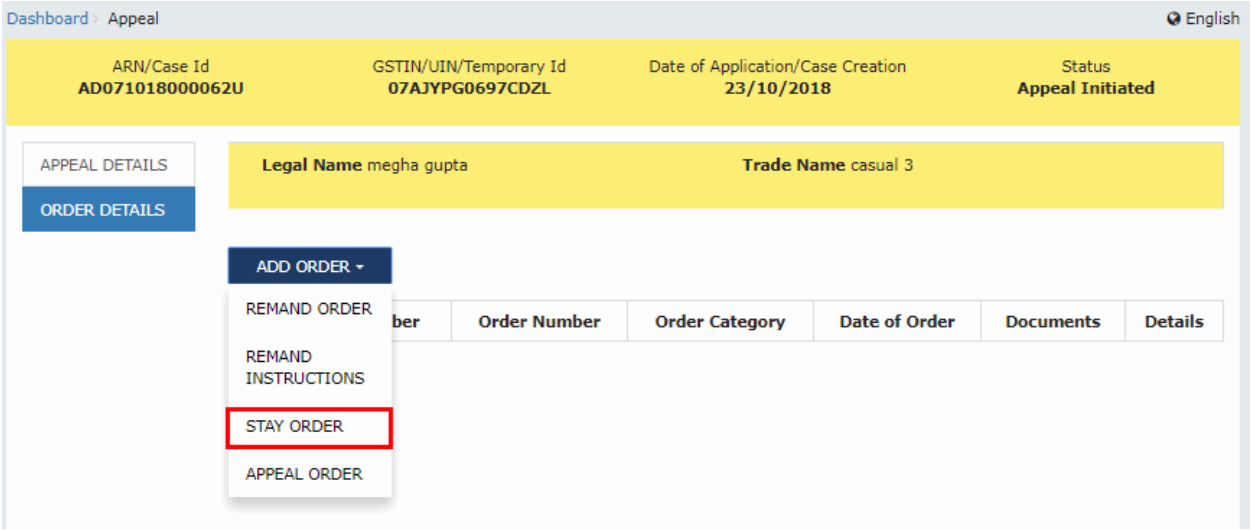


Go back to the Main Menu

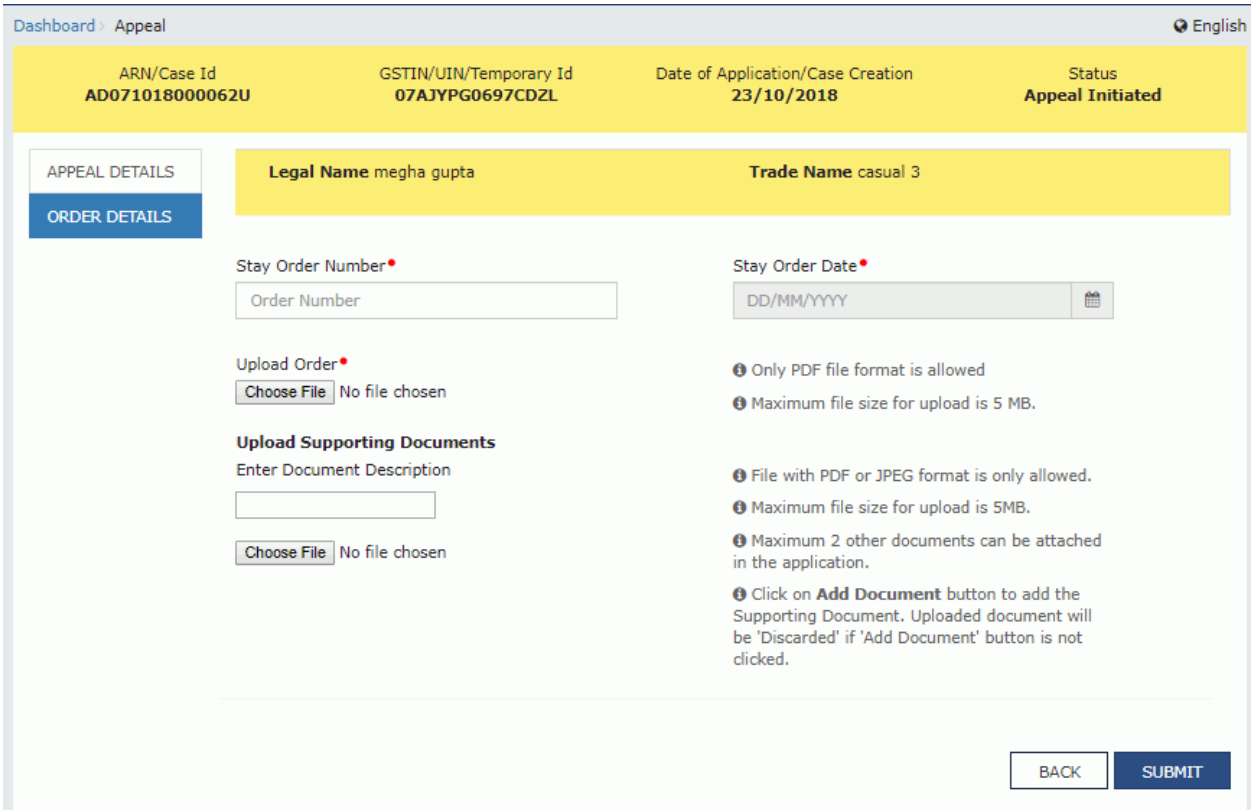
D (3) Add Stay Order

To add stay order, 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 **STAY ORDER**.



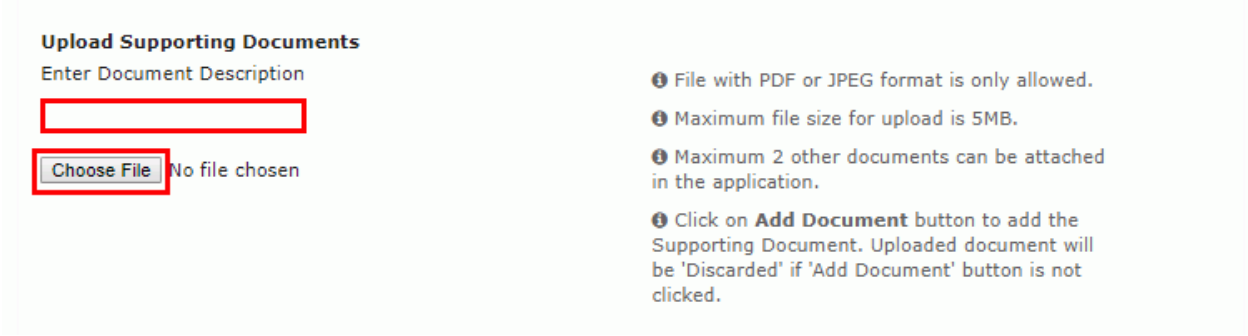
3. The **Stay Order** page is displayed.



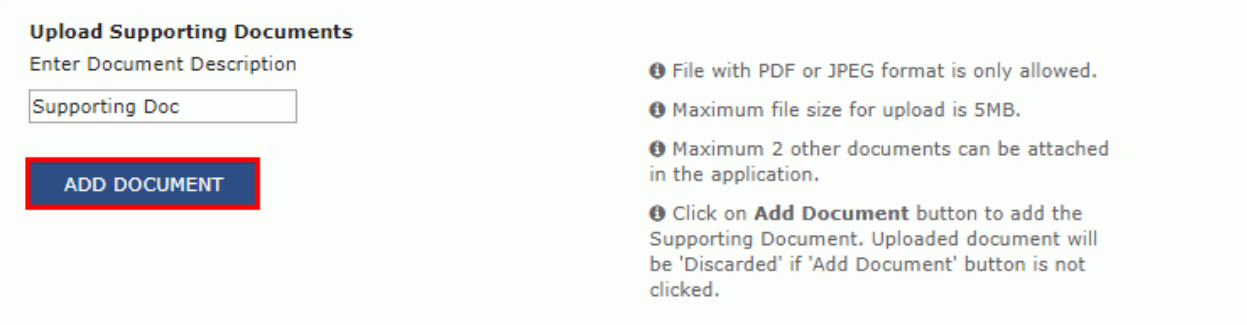
4. In the **Stay Order Number** field, enter the stay order number.
5. Select the **Stay Order Date** using the calendar.
6. Click the **Choose File** button to upload Stay Order.
7. To upload any other supporting document, enter the document description and click the **Choose File** button.

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.

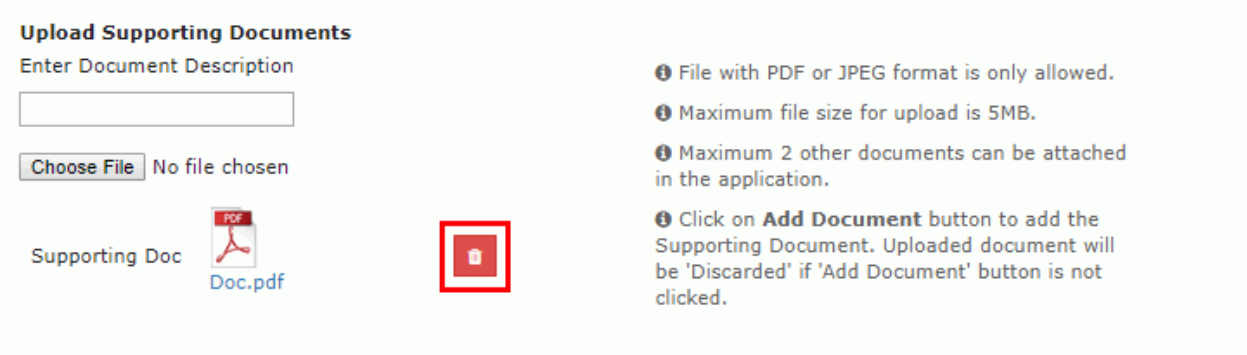


8. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

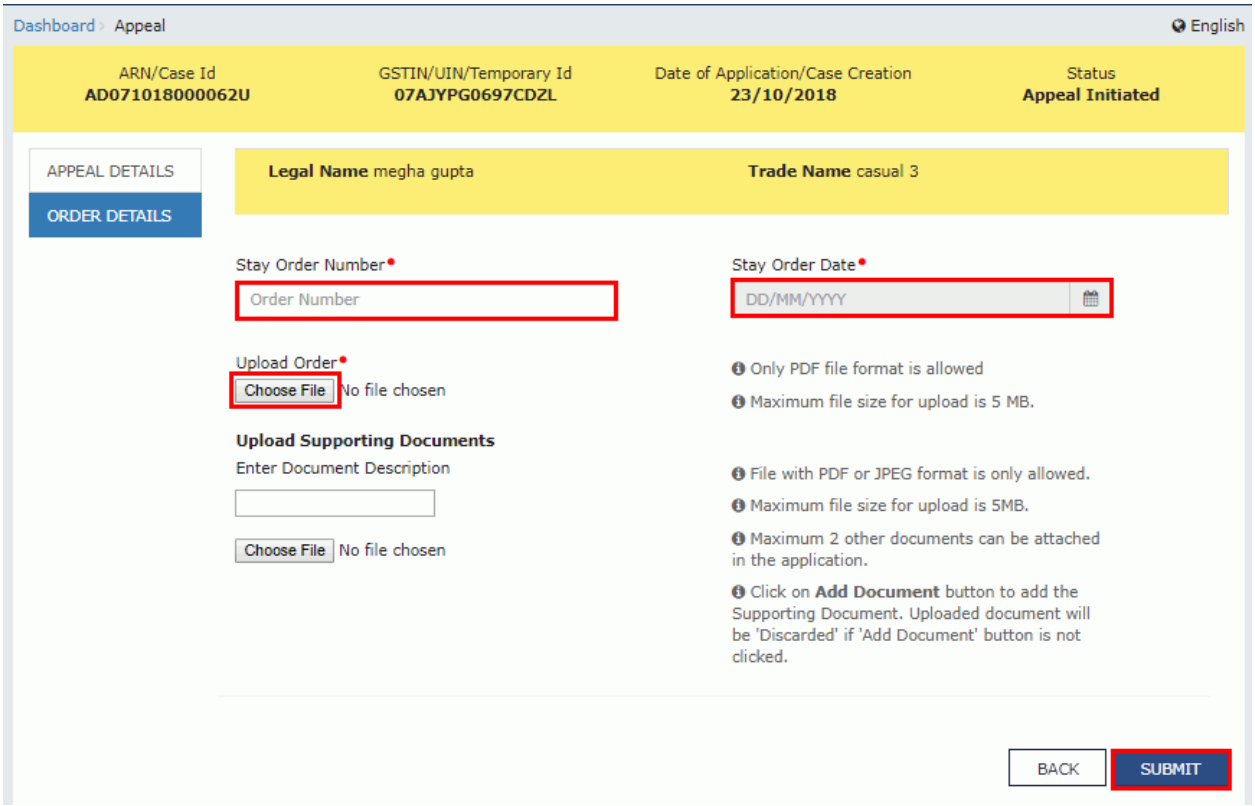


9. The PDF file is uploaded.

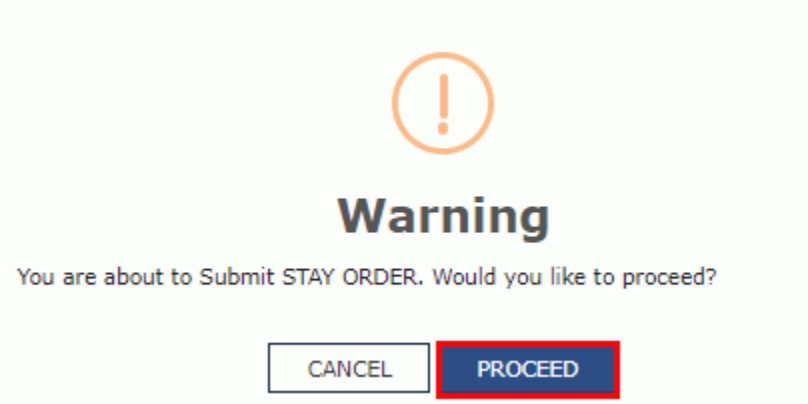
9.1. You can click the **DELETE** button to delete the uploaded PDF file, in required.



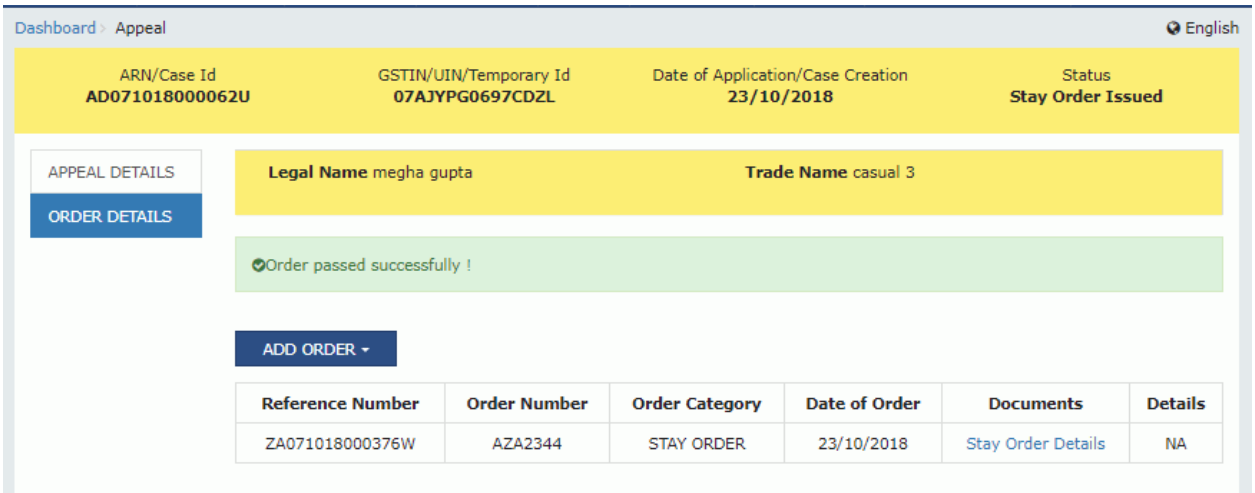
10. Click the **SUBMIT** button.



11. Click the **PROCEED** button.



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.

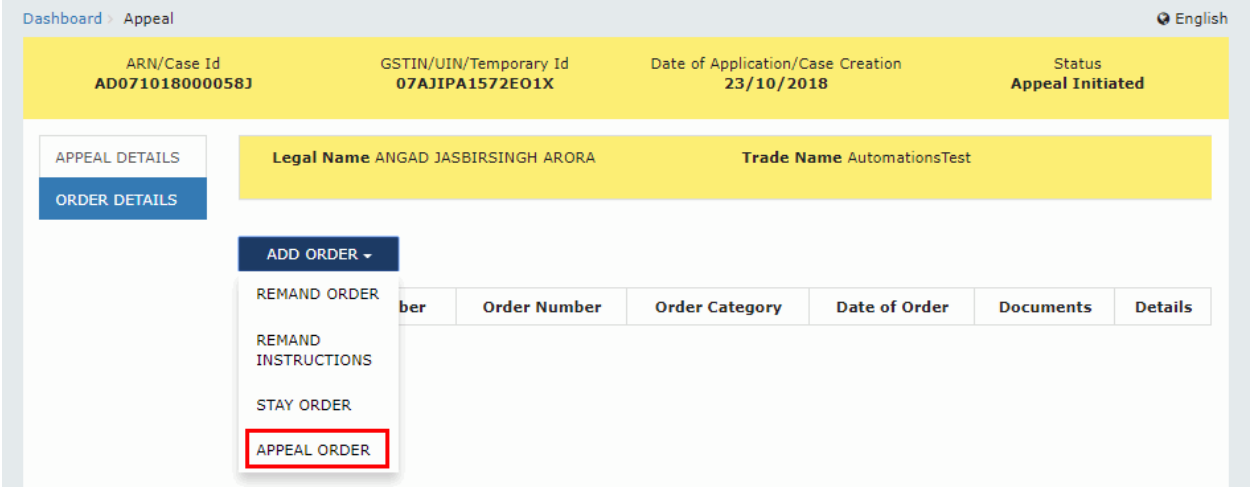


Go back to the Main Menu

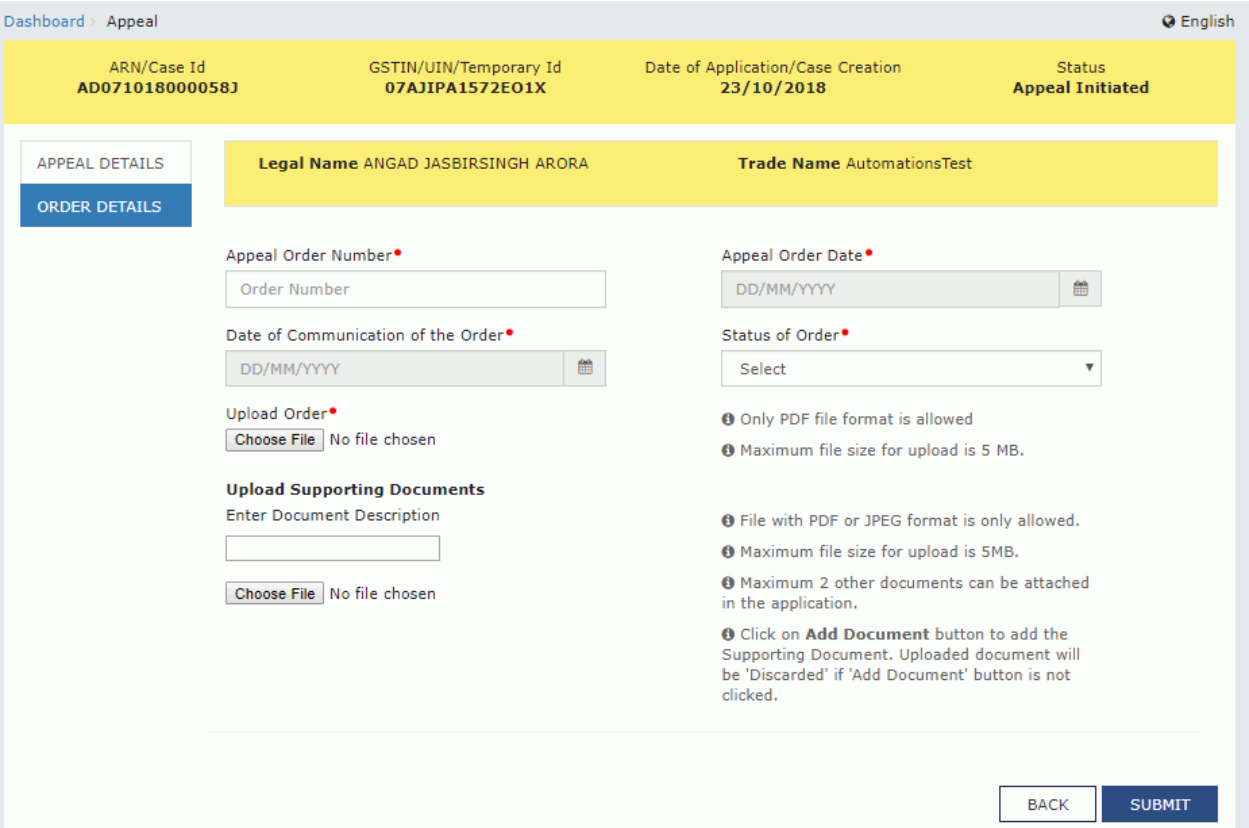
D (4) Add Appeal Order

To add appeal order, perform following steps:

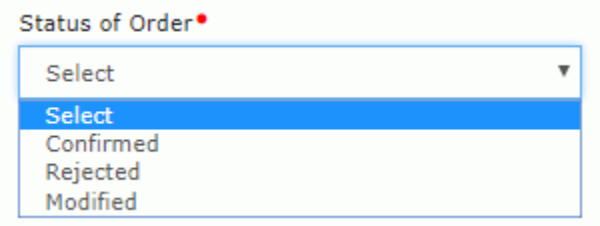
1. On the **Case Detail** page of that particular taxpayer, select the **ORDER DETAILS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **APPEAL ORDER**.



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



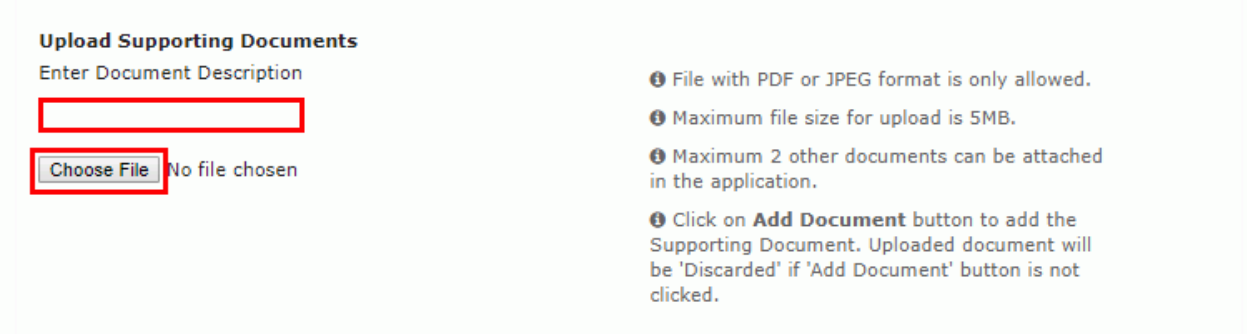
4. In the **Appeal Order Number** field, enter the appeal order number.
5. Select the **Appeal Order Date** using the calendar.
6. Select the **Date of Communication of the Order** using the calendar.
7. Select the **Status of Order** from the drop-down list.



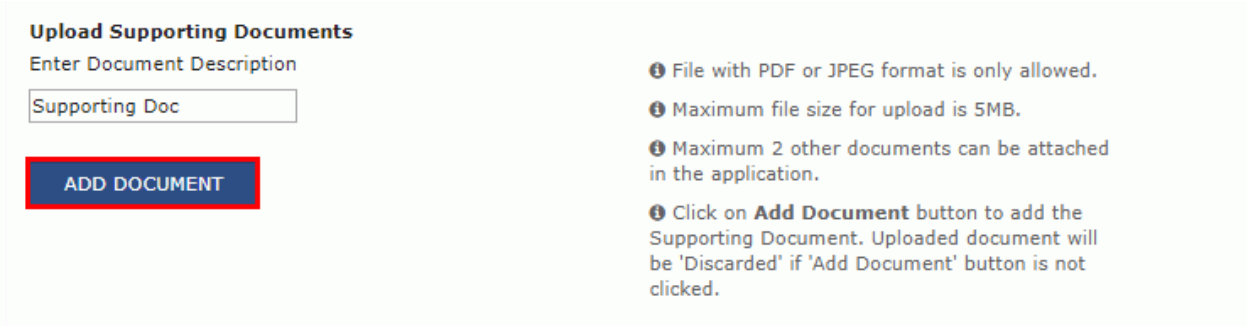
8. Click the **Choose File** button to upload appeal order.
9. To upload any other supporting document, enter the document description and click the **Choose File** button.

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.

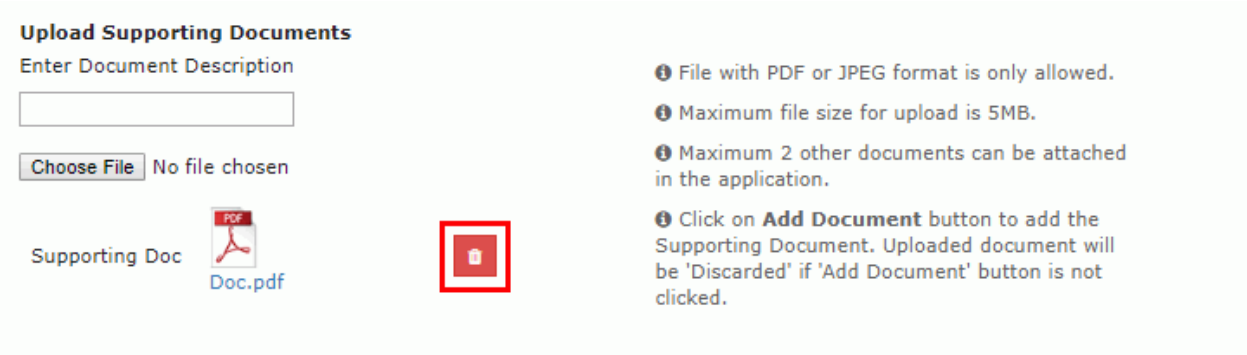


10. Click the **ADD DOCUMENT** button to add the uploaded supporting document.

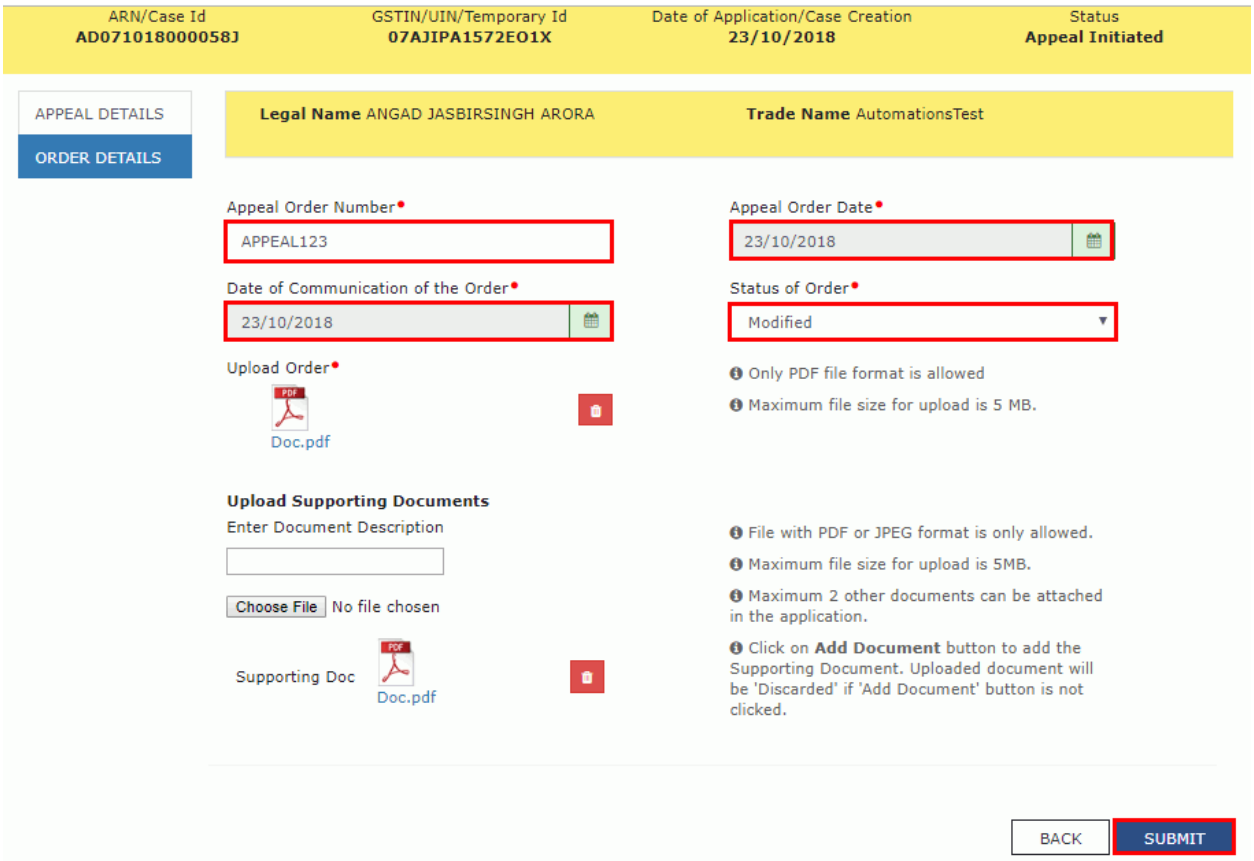


11. The PDF file is uploaded.

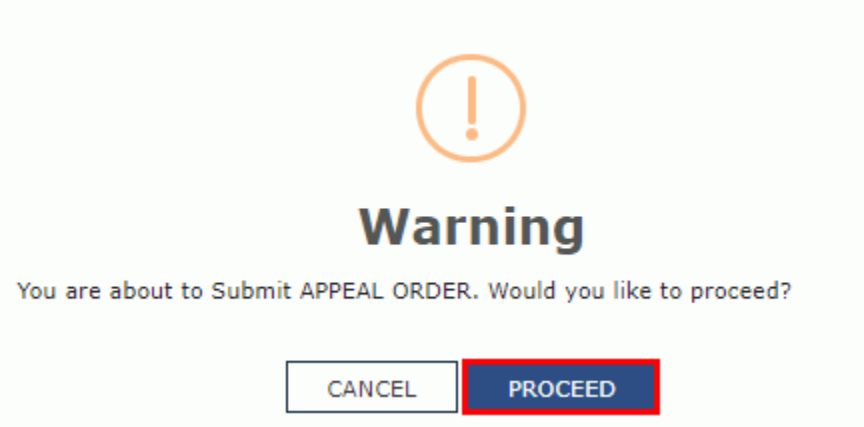
11.1. You can click the **DELETE** button to delete the uploaded PDF file, in required.



12. Click the **SUBMIT** button.



13. Click the **PROCEED** button.



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.

Go back to the Main Menu

Review appeal application submitted by Tax Department

How can I 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

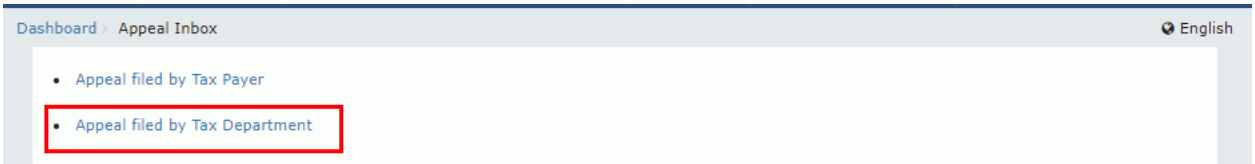
Click each hyperlink above to know more.

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.

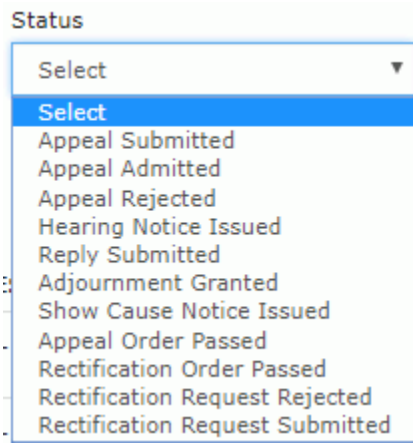
4. Select the **Appeal filed by Tax Department** option.



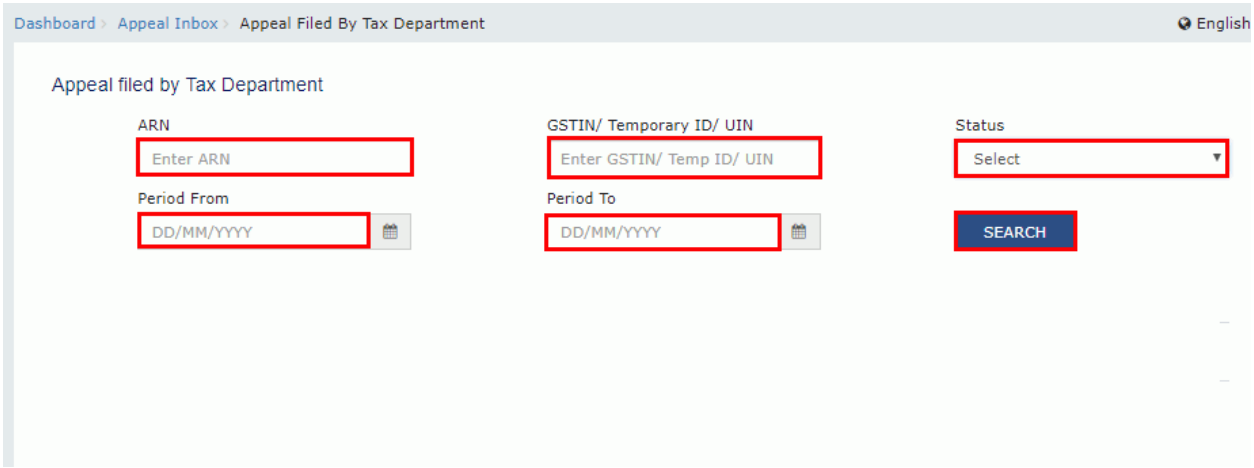
5. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN/Temporary ID/UIN**, **Status** or **Period From and Period To Date**

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

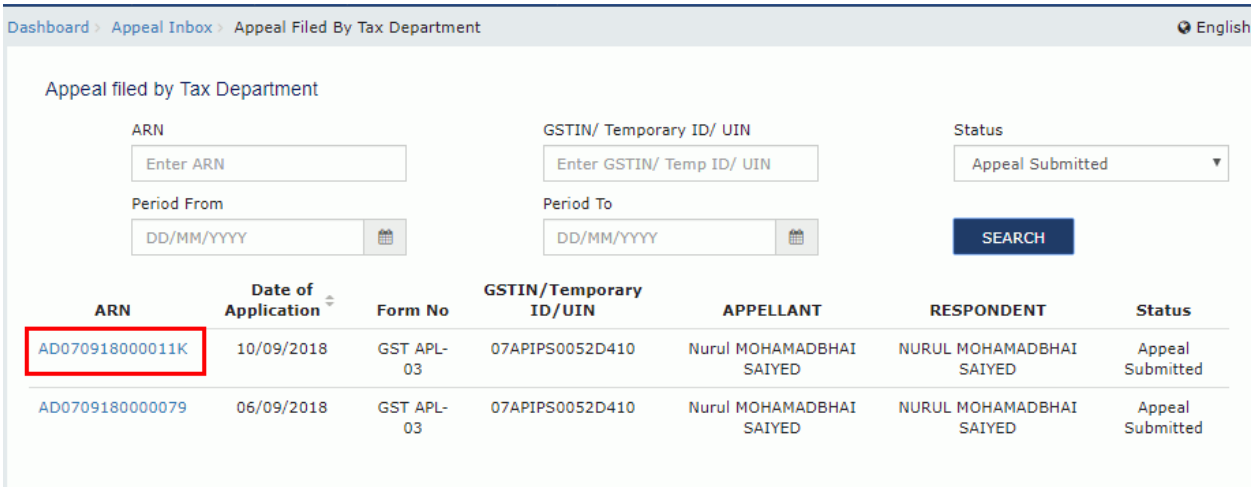
Further following status will be available in Status drop-down list.



6. Click the **SEARCH** button.

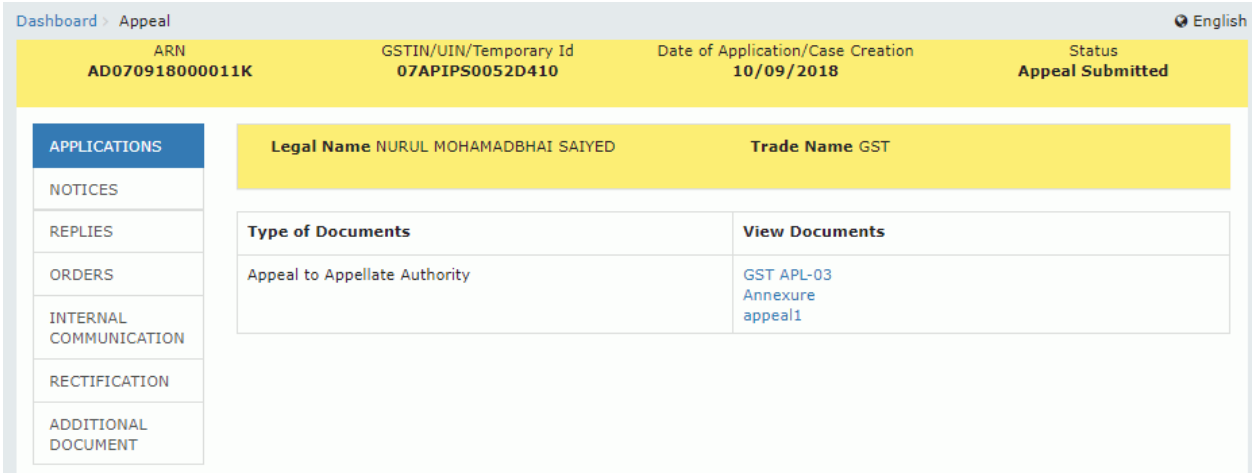


7. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.



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.

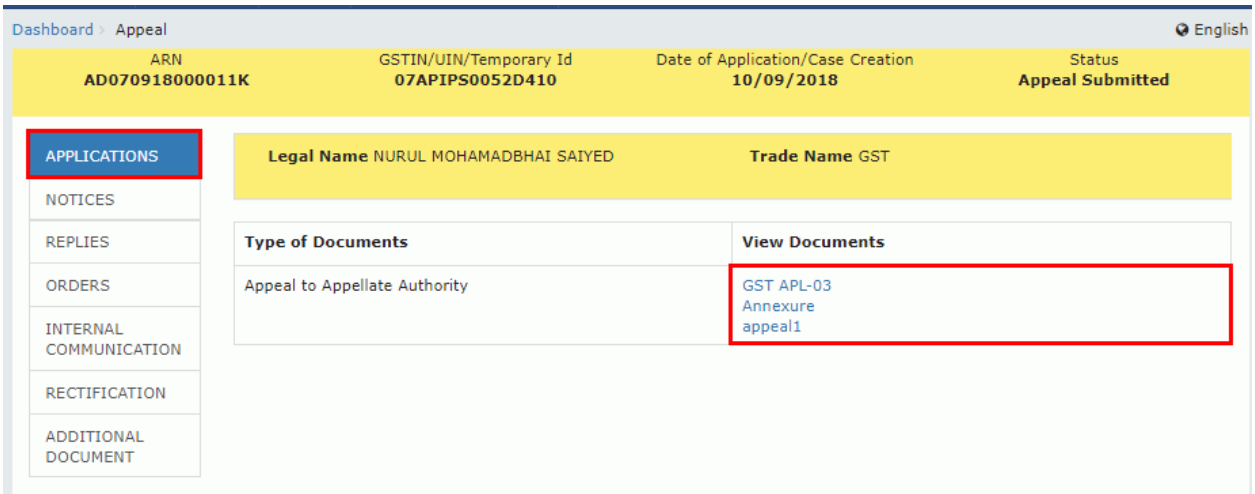


Go back to the Main Menu

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.

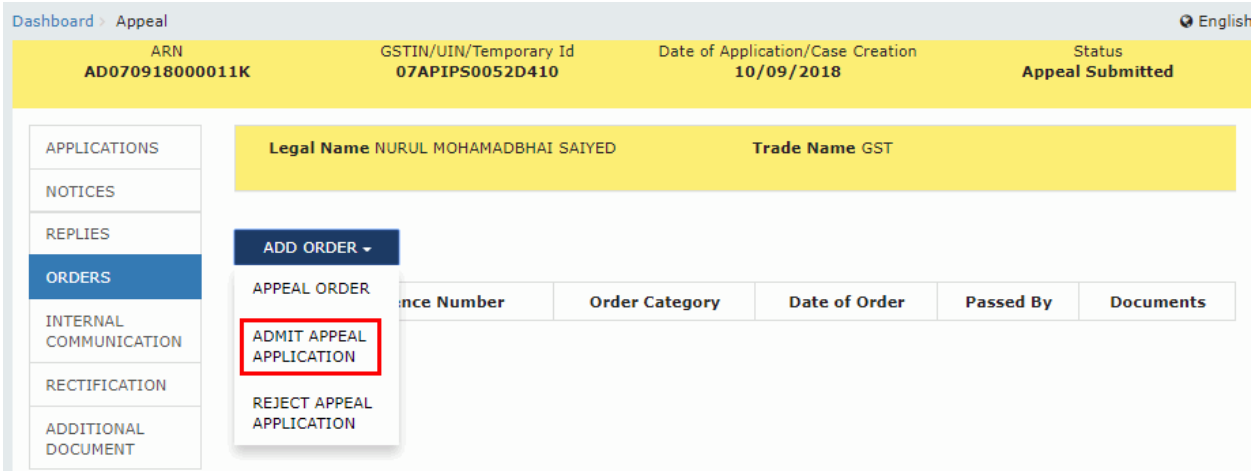


[Go back to the Main Menu](#)

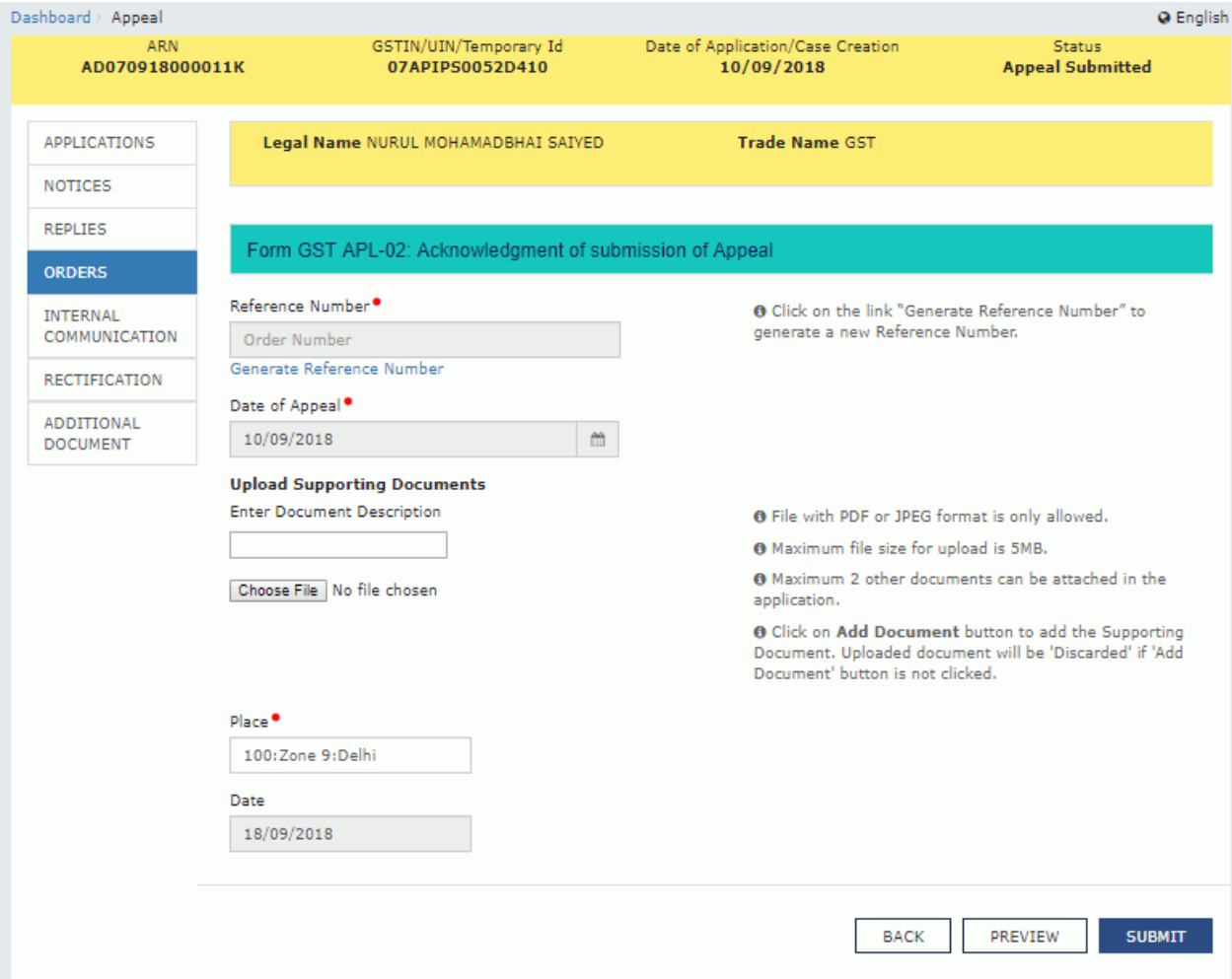
C(1). Admit an Appeal Application

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**.



3. The **Admit Appeal Application** page is displayed.

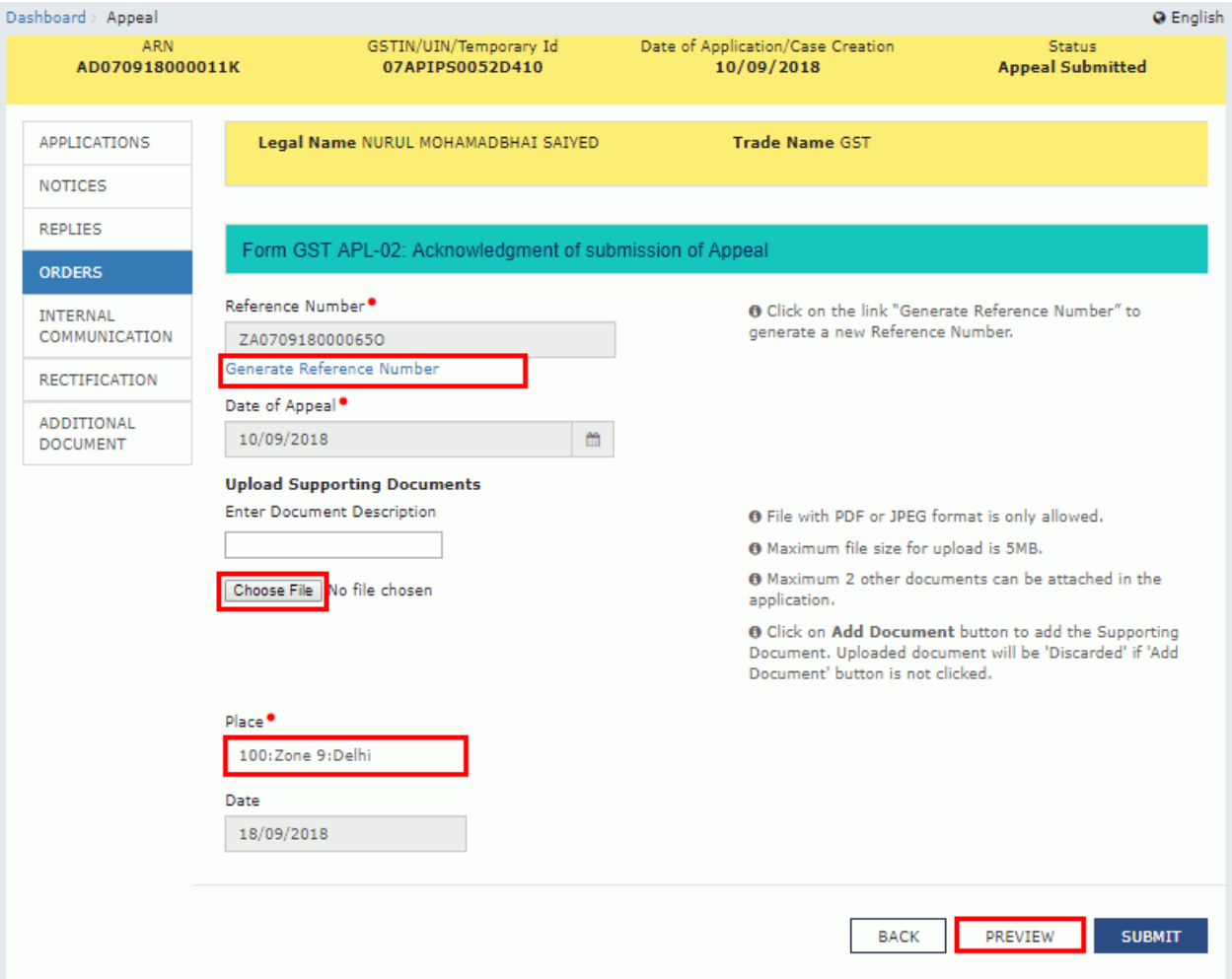


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Click the **Choose File** button to upload any supporting document if required.

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.



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 MOHAMADBHAI 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 MOHAMADBHAI SAIYED
6.	Amount of pre-deposit -		NA
7.	Date of **acceptance** of appeal -		18/09/2018
8.	Date of appearance -	Date : NA	Time : NA
9.	Court Number/ Bench	Court : NA	Bench : NA

Place : 100:Zone 9:Delhi

Date : 18/09/2018

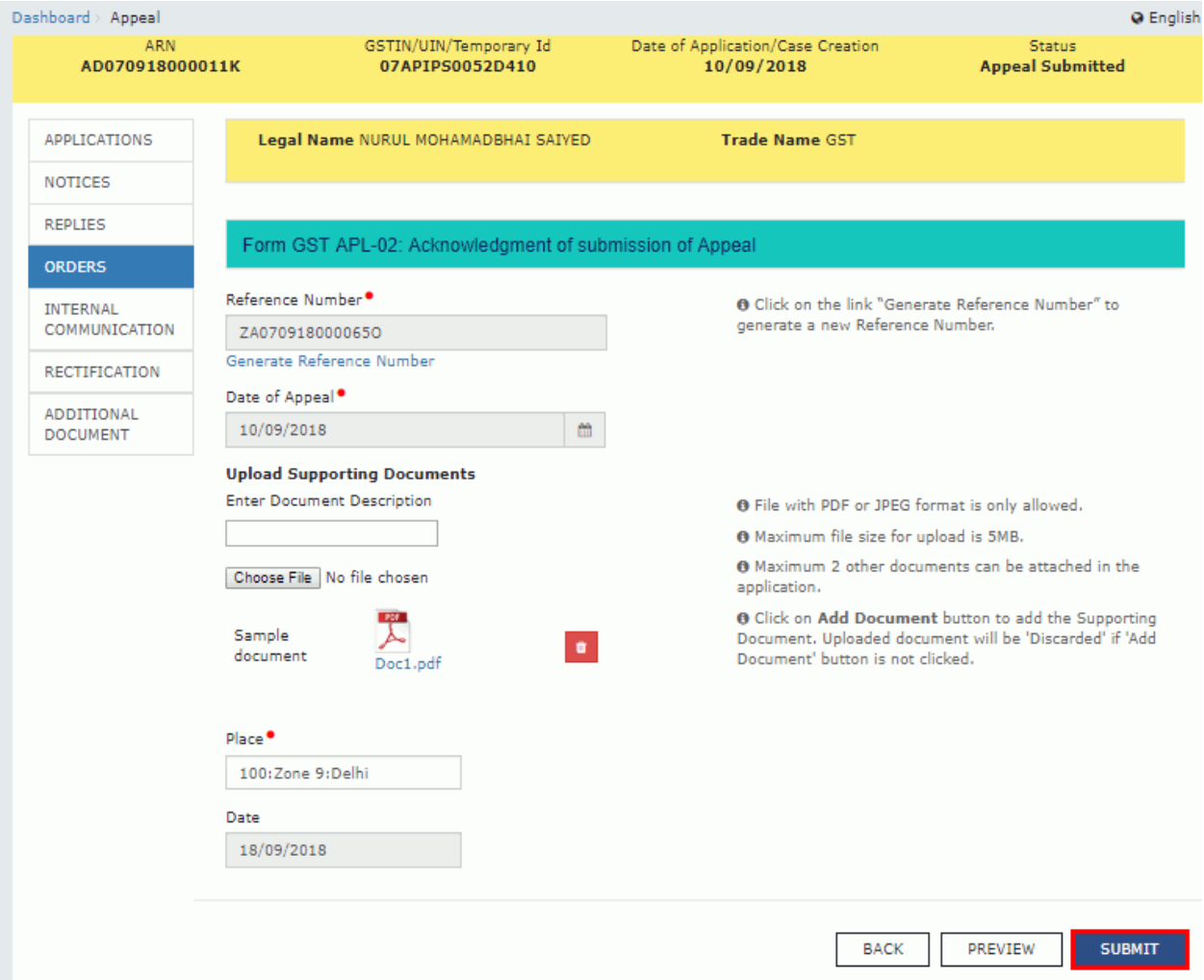
Name : Pallavi Test InFy

Designation : Joint Commissioner

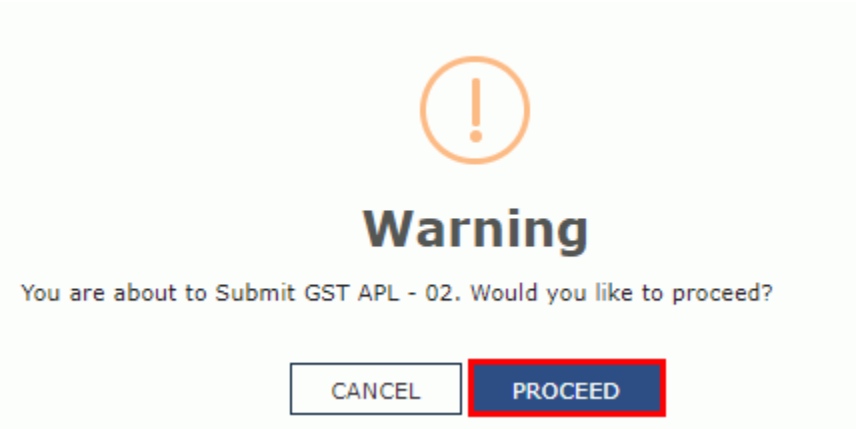
On behalf of Appellate Authority

Draft

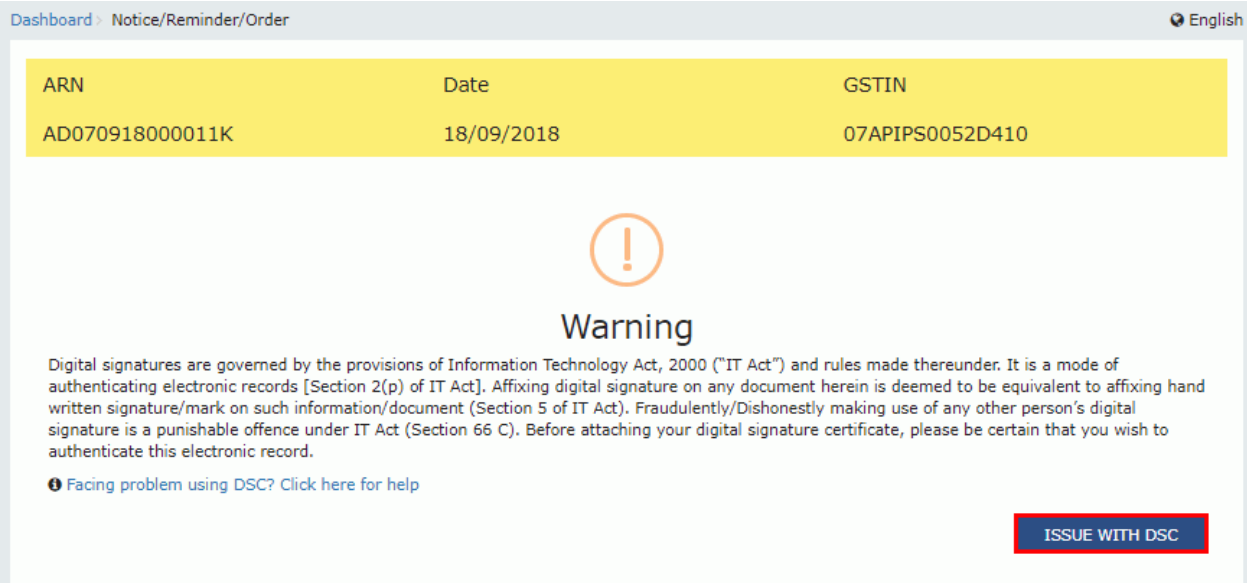
9. Go back to the Order page. Click **SUBMIT.**



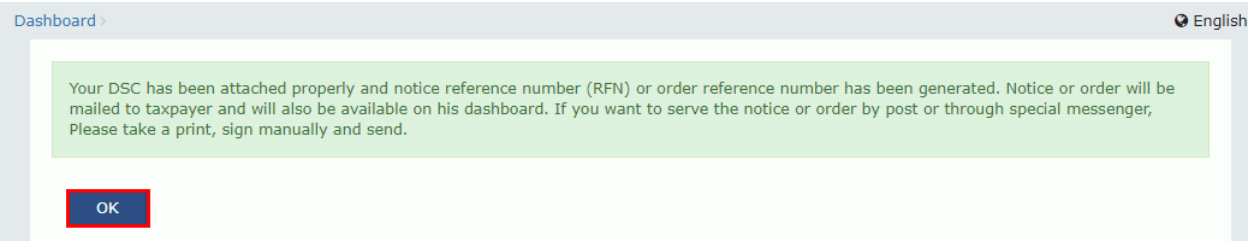
10. Click **PROCEED** button**.**



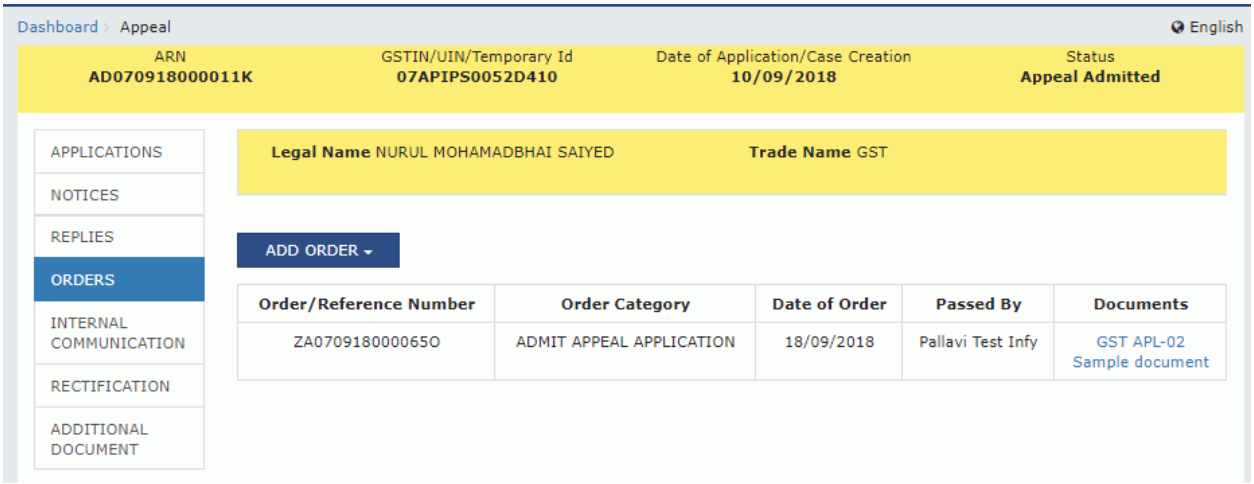
11. Click **ISSUE with DSC.**



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 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.

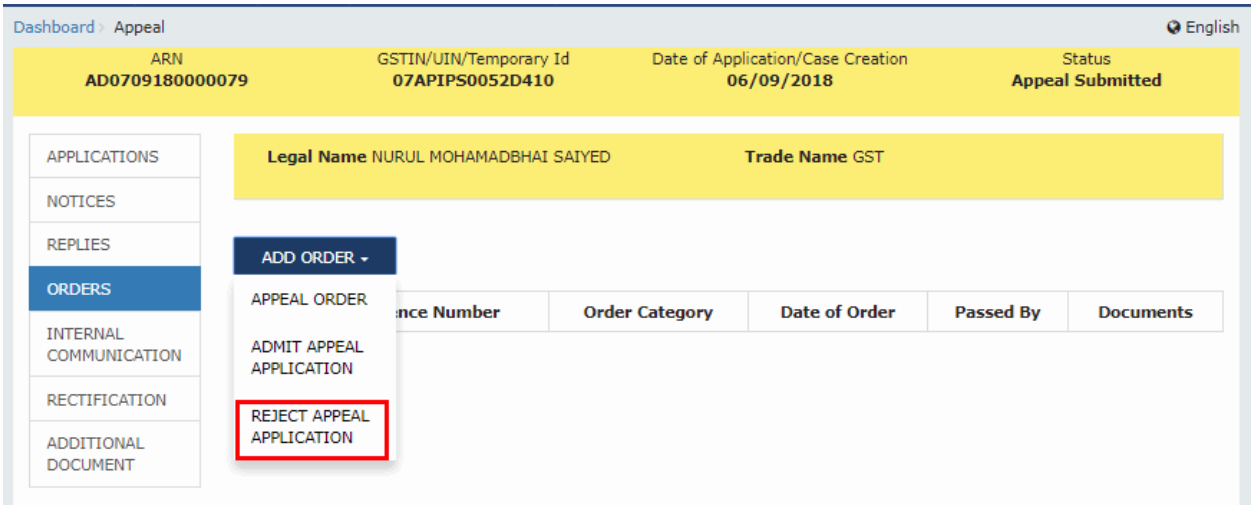


Go back to the Main Menu

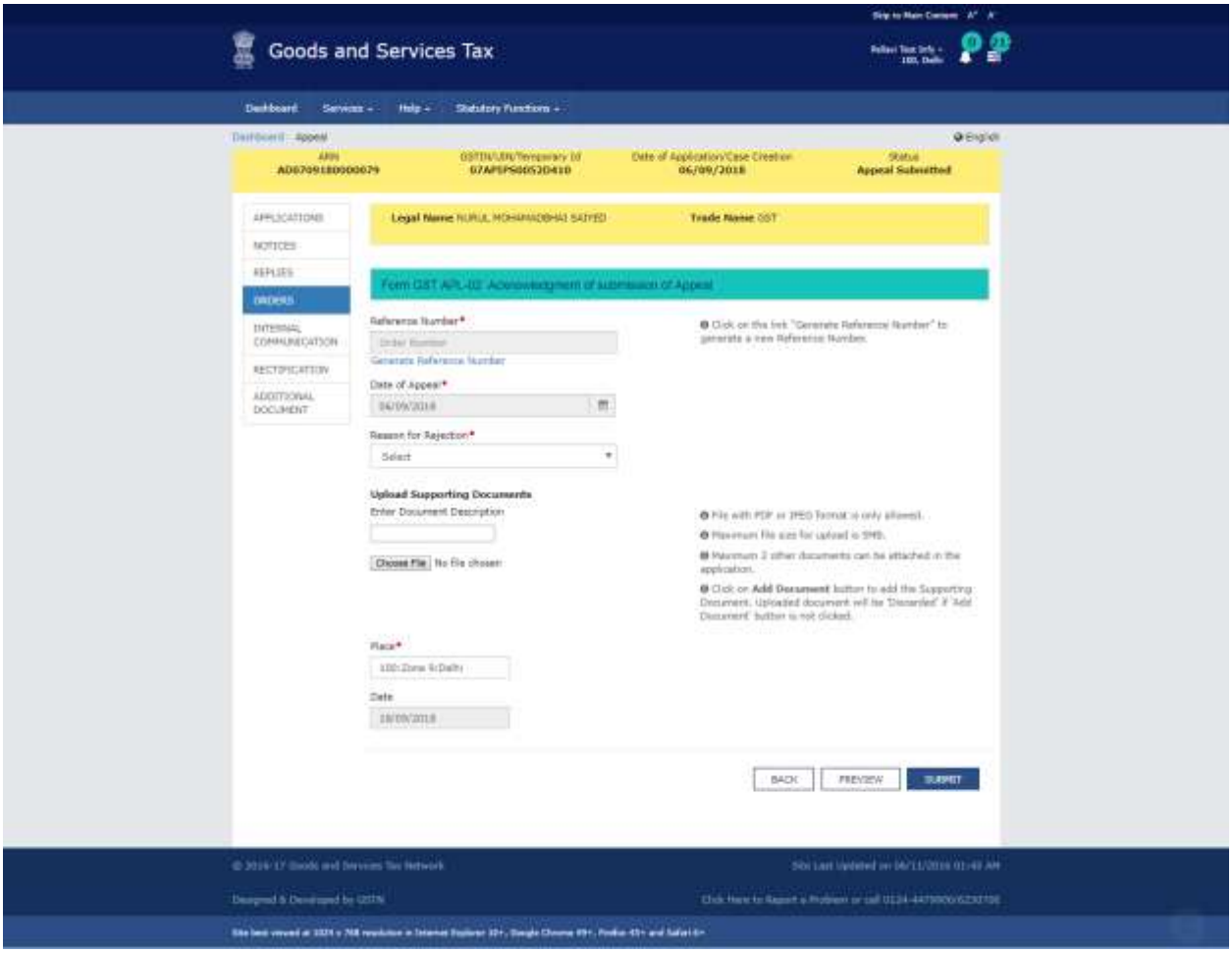
C(2). Reject an Appeal Application

To reject an appeal application, perform following steps:

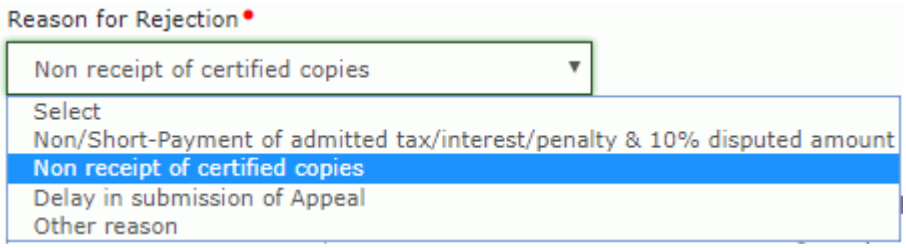
1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **REJECT APPEAL APPLICATION**.



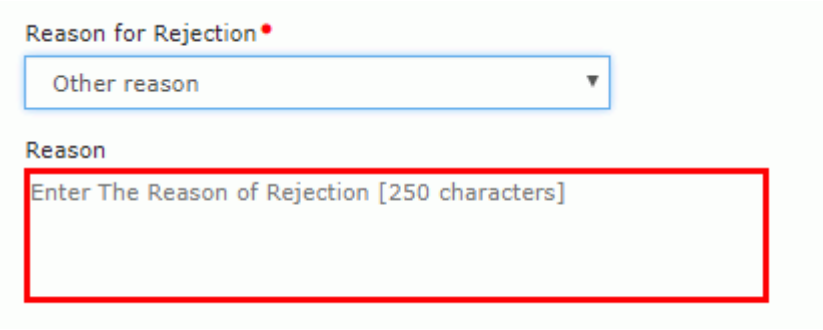
3. The **Reject Appeal Application** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Date of appeal is auto-populated. However, you can edit the same.
6. Select the **Reason of Rejection** from the drop-down list.



Note: If you select "Other reason", a blank field will appear. Enter the reason in the field.

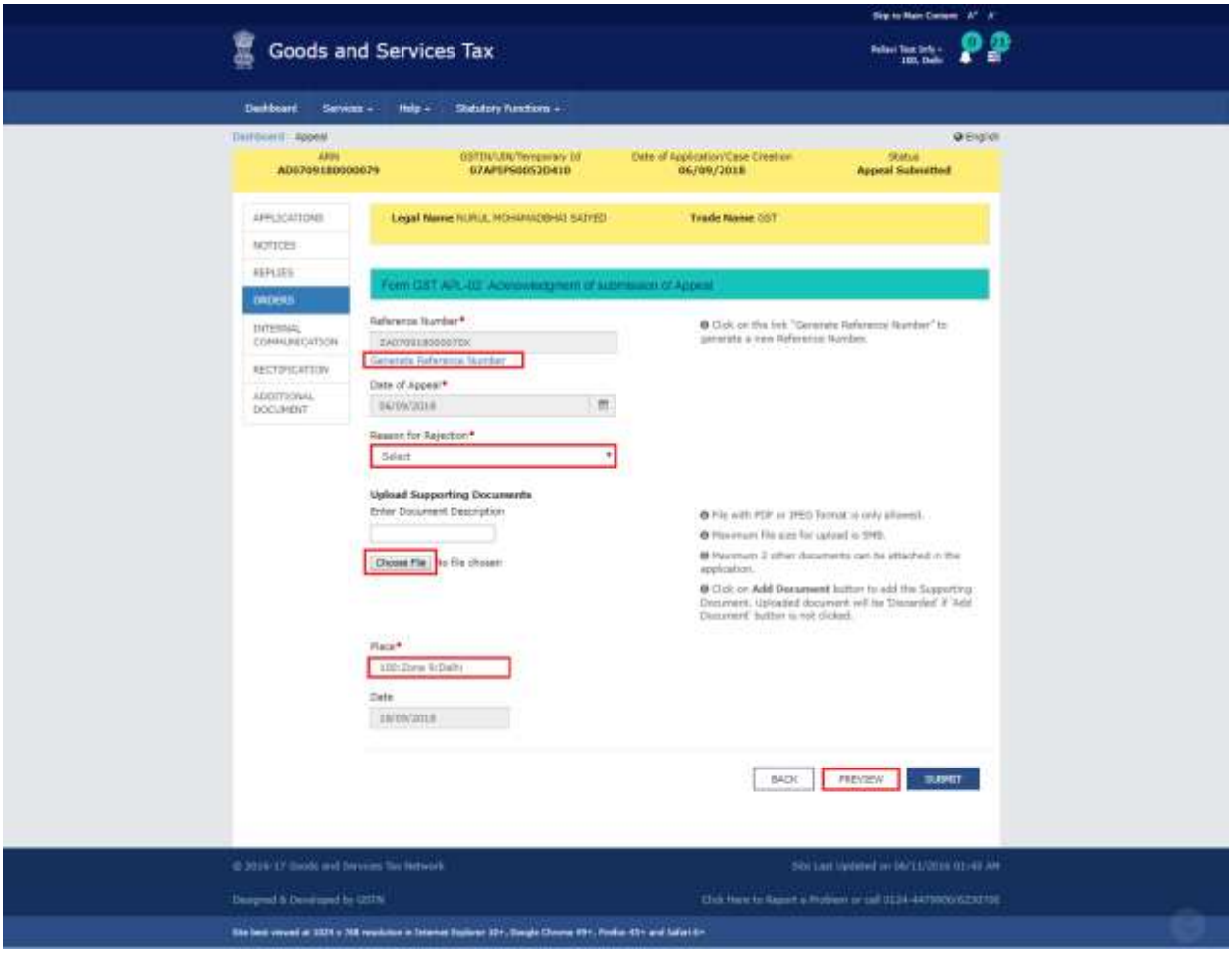


7. Click the **Choose File** button to upload any supporting document if required.

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.



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 -		ZA0709180000070X
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	Time : NA
10.	Court Number/ Bench	Court : NA	Bench : NA

Place : 100:Zone 9:Delhi

Date : 18/09/2018

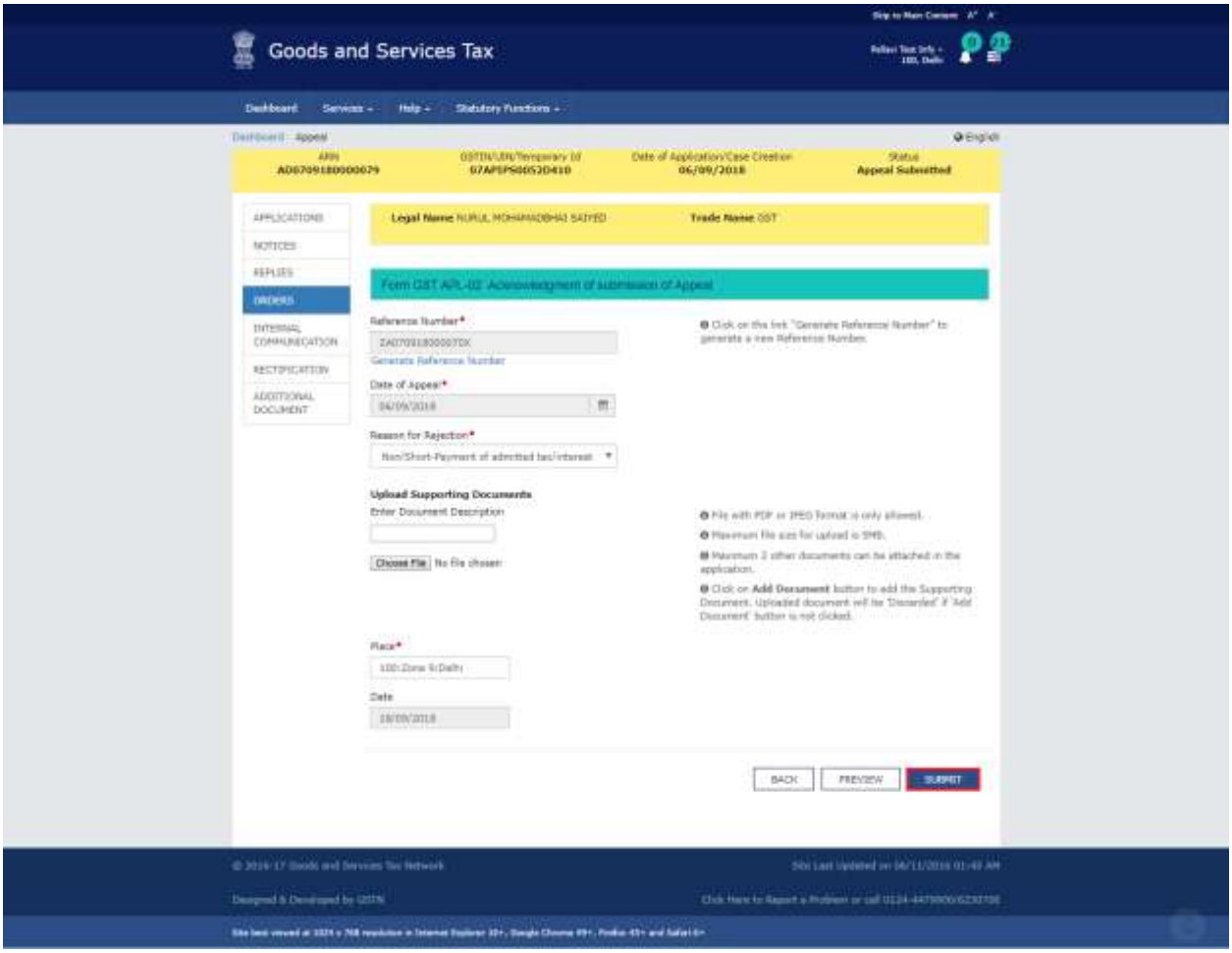
Name : Pallavi Test Infy

Designation : Joint Commissioner

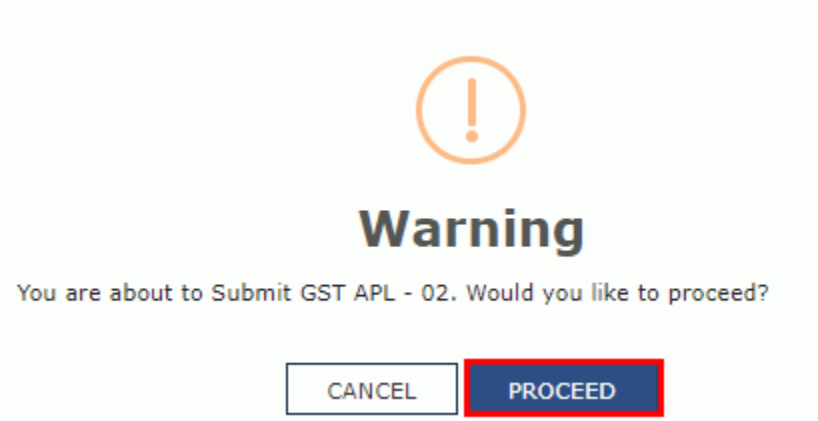
On behalf of Appellate Authority

Draft

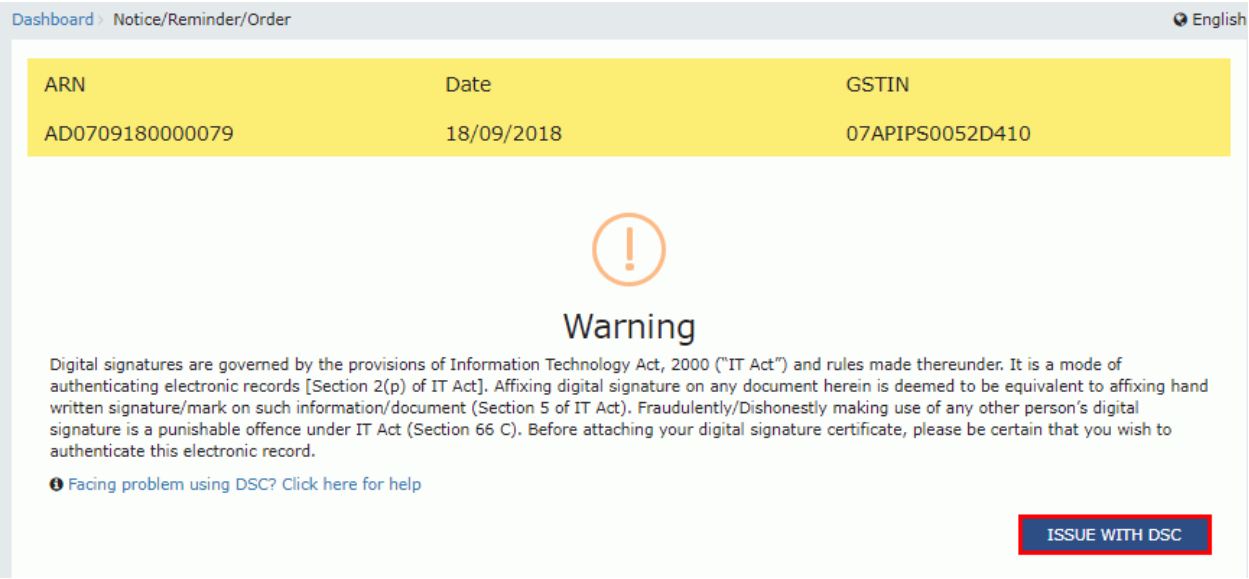
11. Go back to the Order page. Click **SUBMIT.**



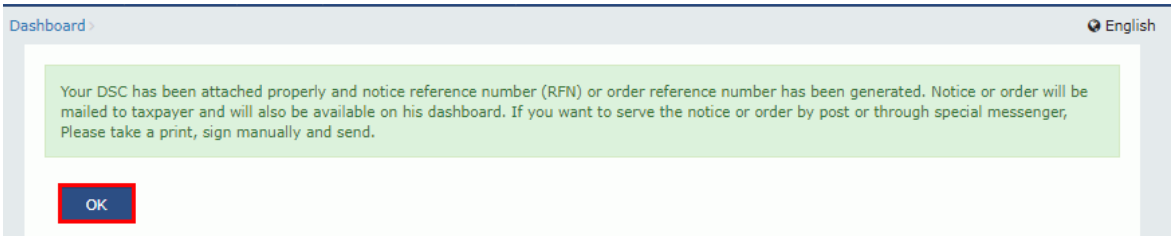
12. Click **PROCEED** button**.**



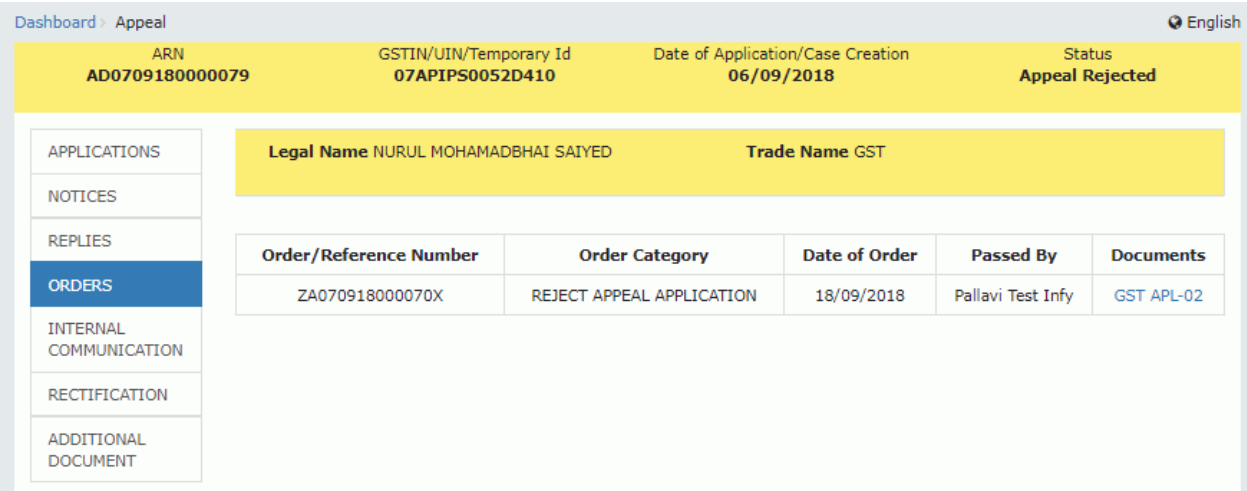
13. Click **ISSUE with DSC.**



14. The **Dashboard** page is displayed with the following confirmation message. Click **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.

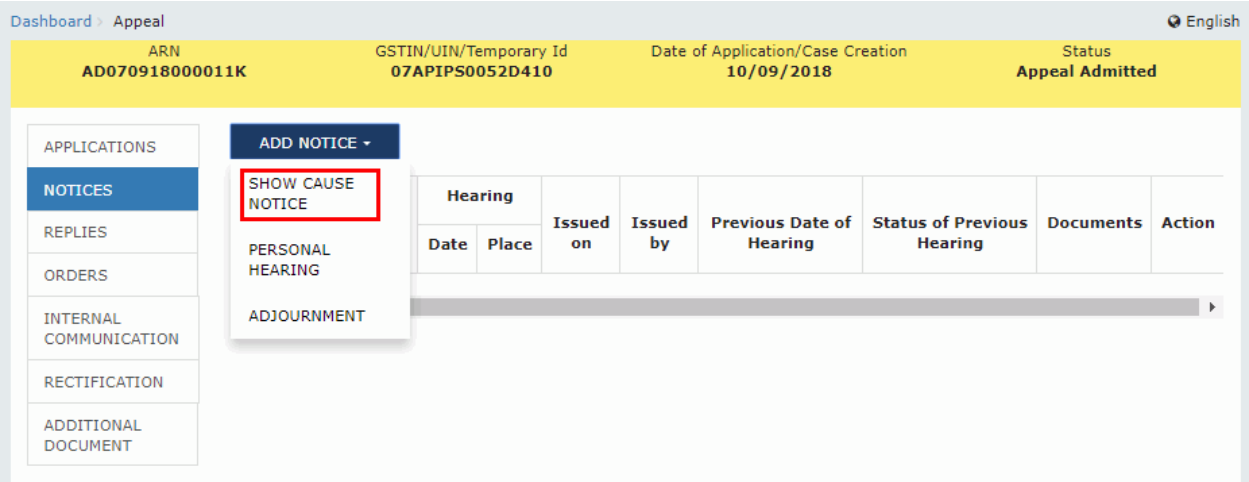


Go back to the Main Menu

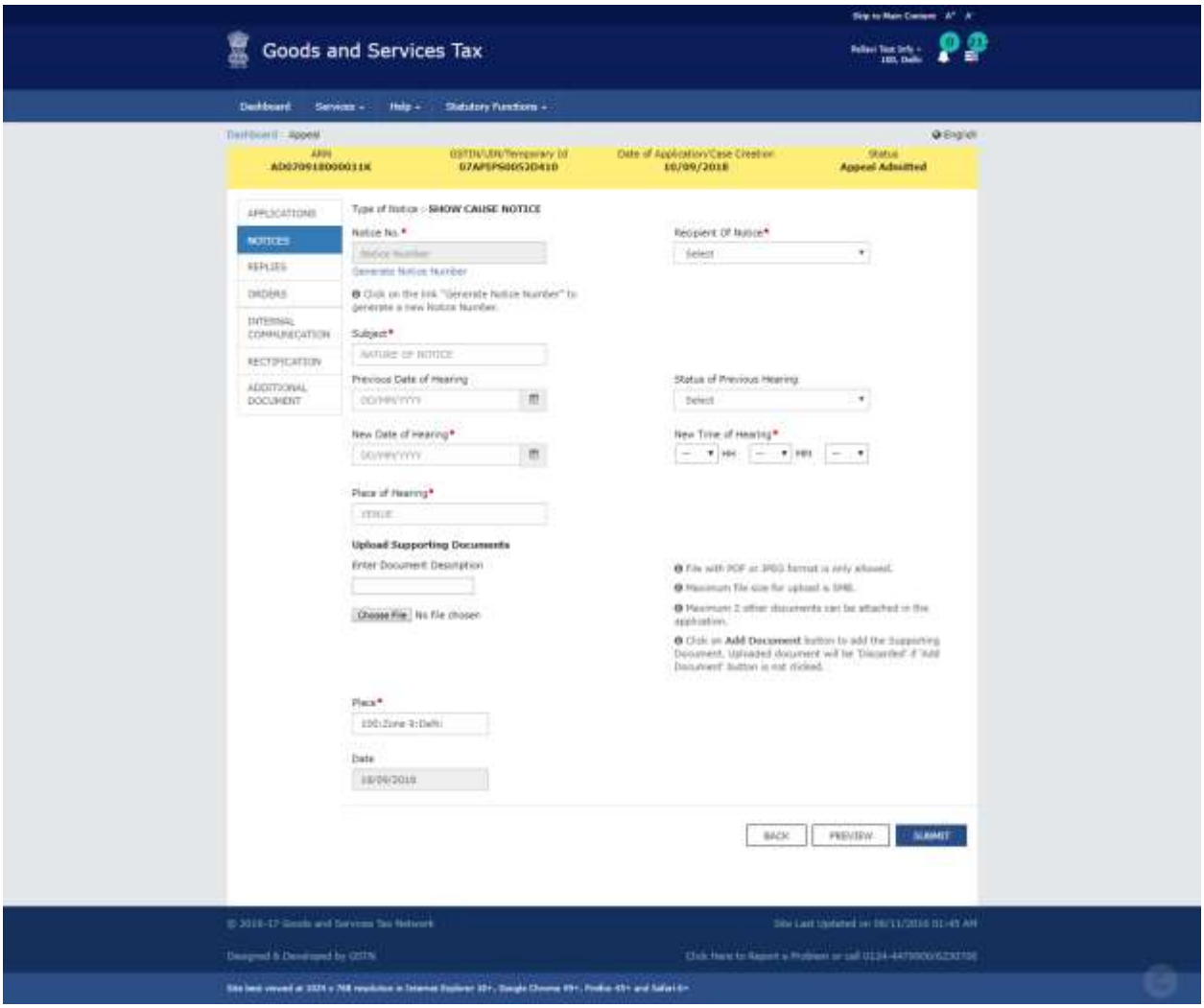
D. Issue a Show Cause Notice (SCN)

To issue a Show Cause Notice (SCN), perform following steps:

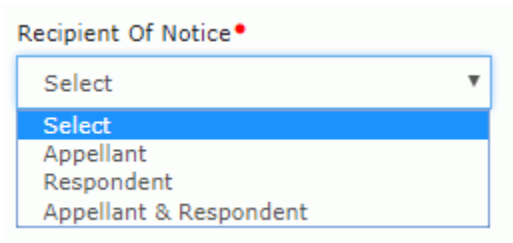
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab, if it is not selected by default. This tab displays all the notices *(SCN/Personal Hearing/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **SHOW CAUSE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



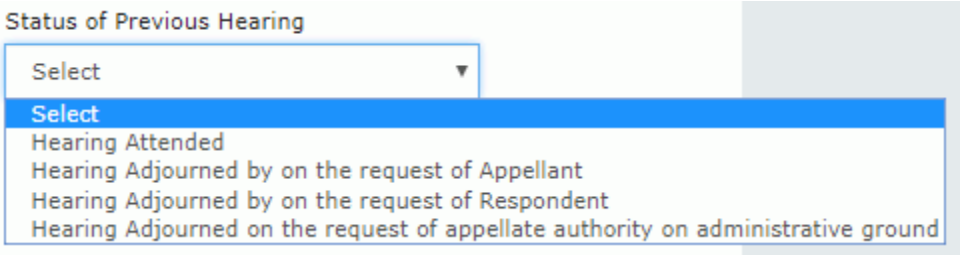
3. The SCN page is displayed.



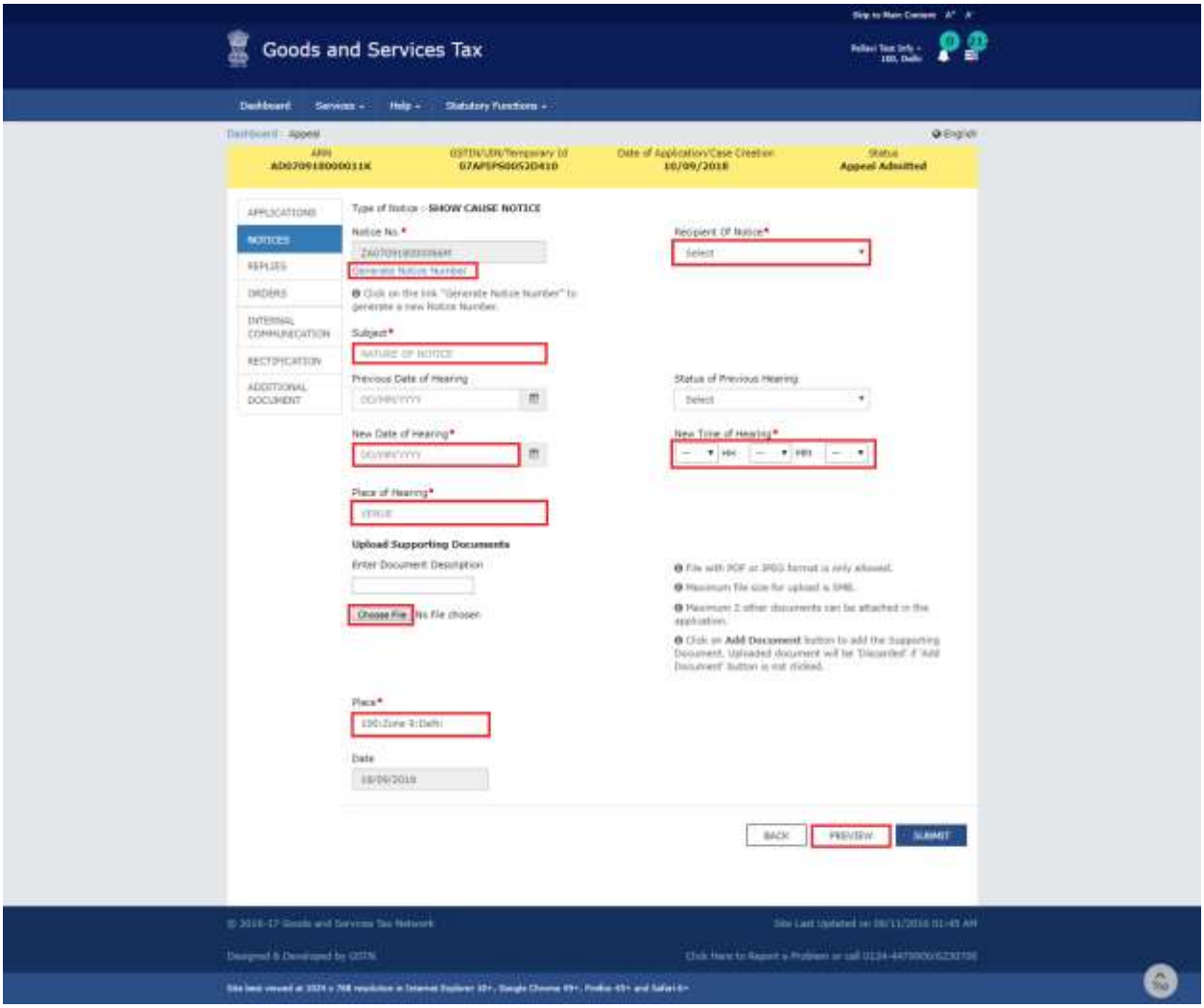
4. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
5. Select the **Recipient of Notice** from the drop-down list.



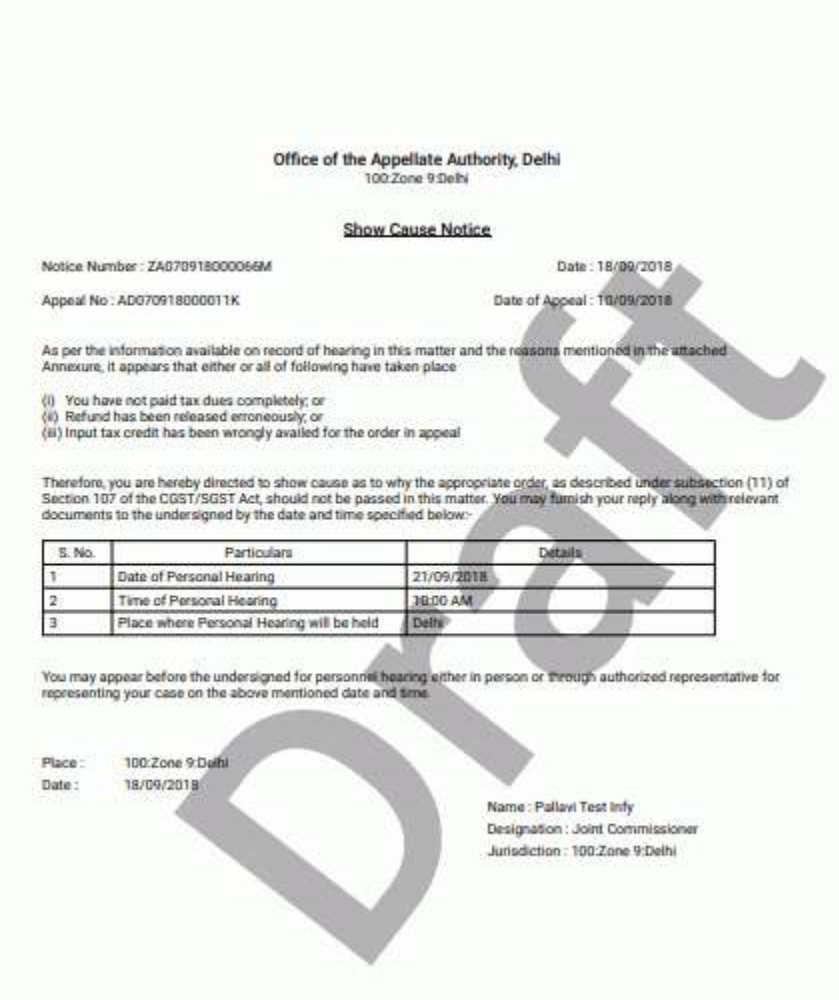
6. In the **Subject** field, enter the purpose of calling the hearing.
7. Select the **Previous Date of Hearing** using the calendar, if any.
8. Select the **Status of Previous Hearing** from the drop-down list, if any.



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.



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 : ZA070918000066M — 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

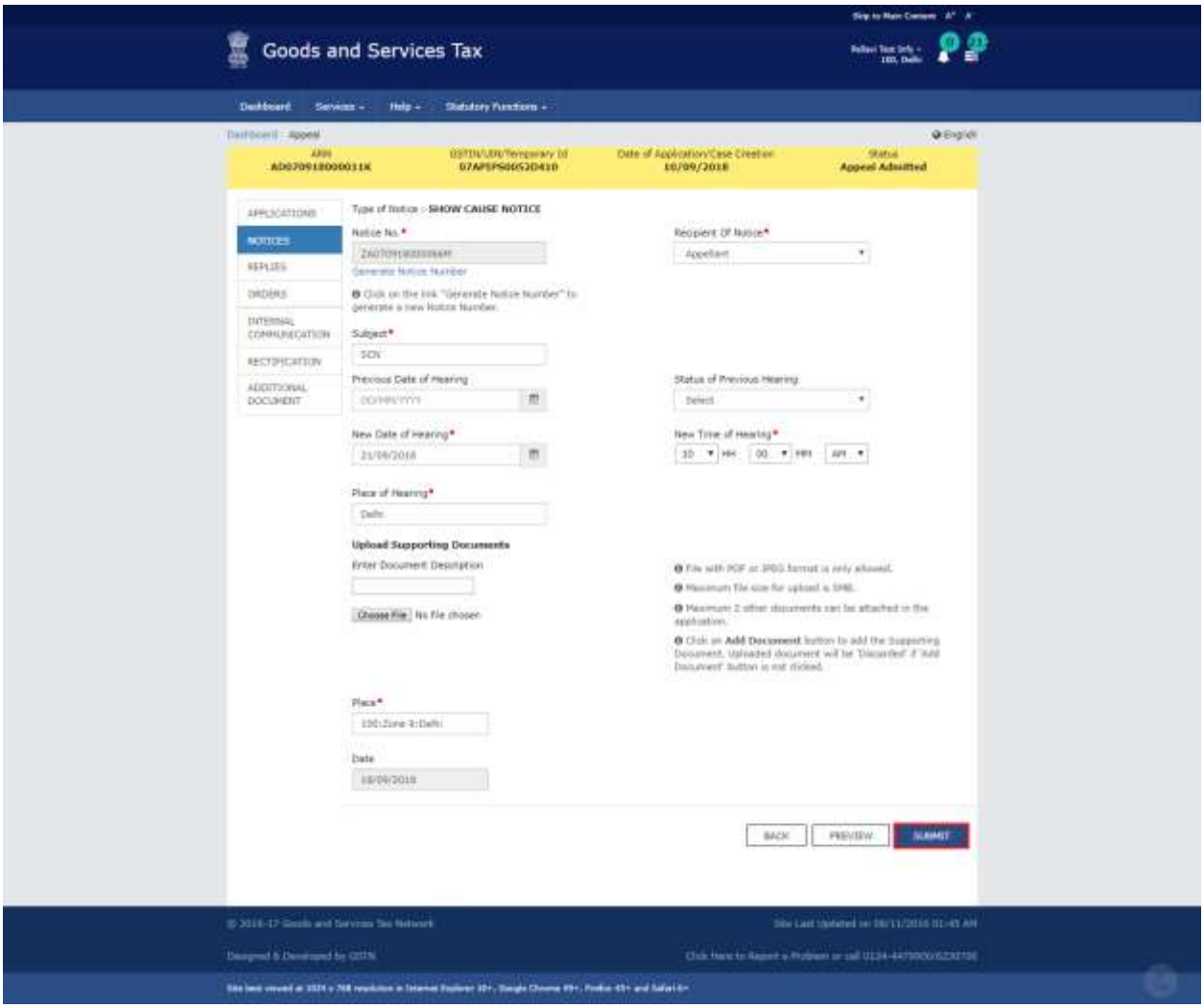
You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the above mentioned date and time.

Place : 100:Zone 9:Delhi
Date : 18/09/2018

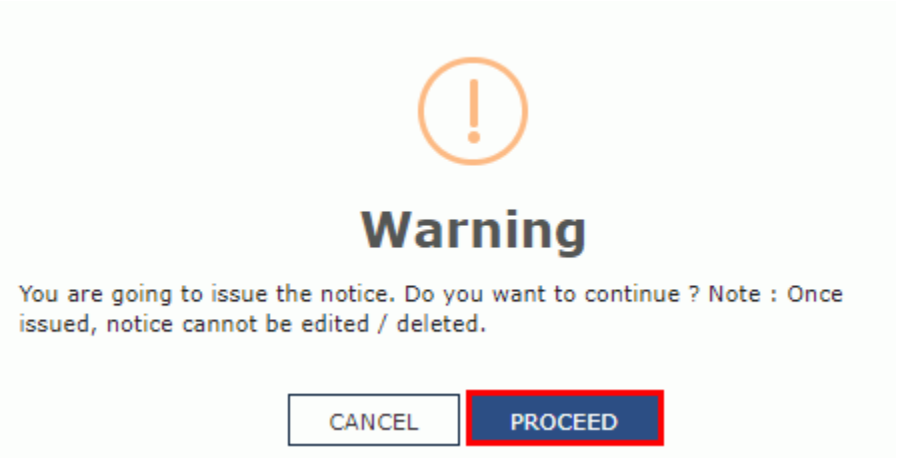
Name : Pallavi Test Infy
Designation : Joint Commissioner
Jurisdiction : 100:Zone 9:Delhi

Draft

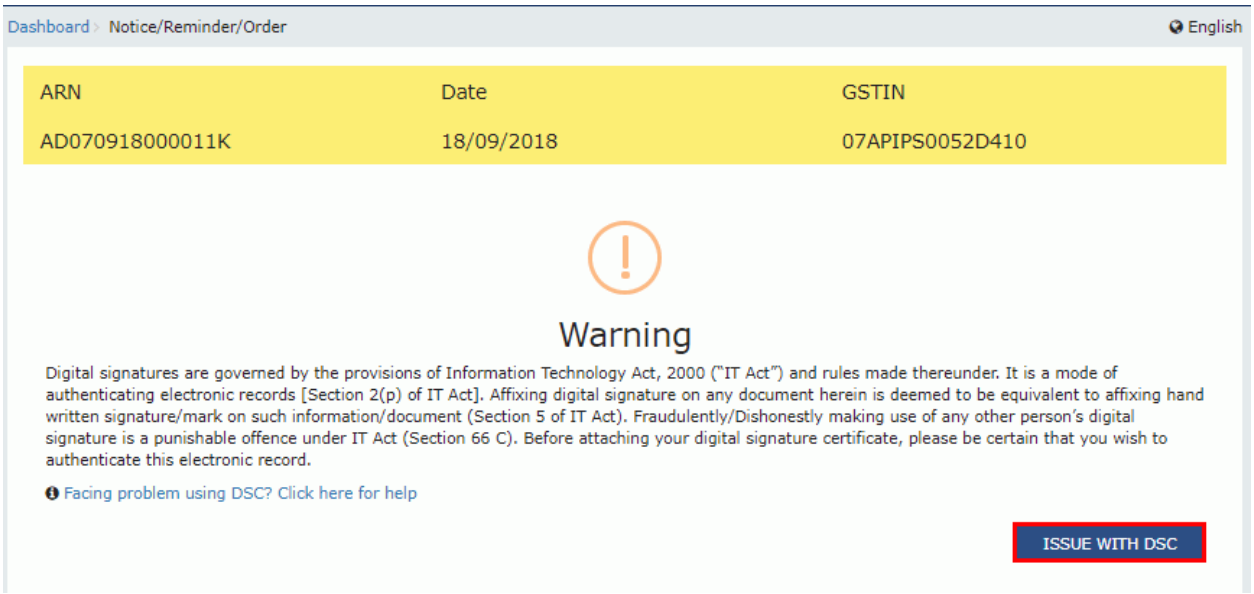
15. Go back to the Notice page. Click **SUBMIT.**



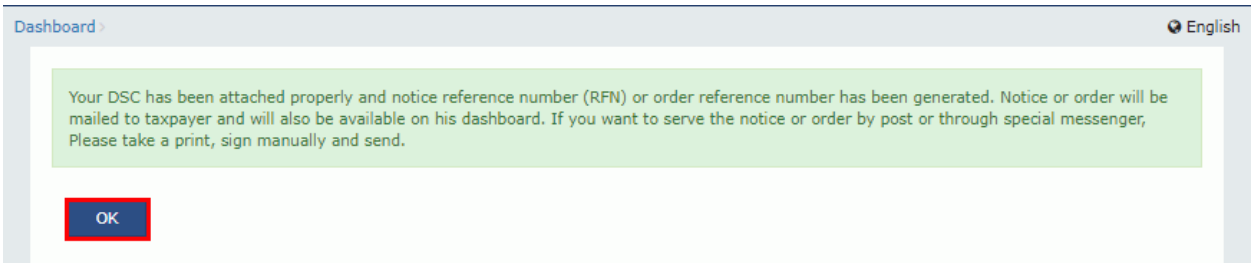
16. Click **PROCEED** button**.**



17. Click **ISSUE with DSC.**



18. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



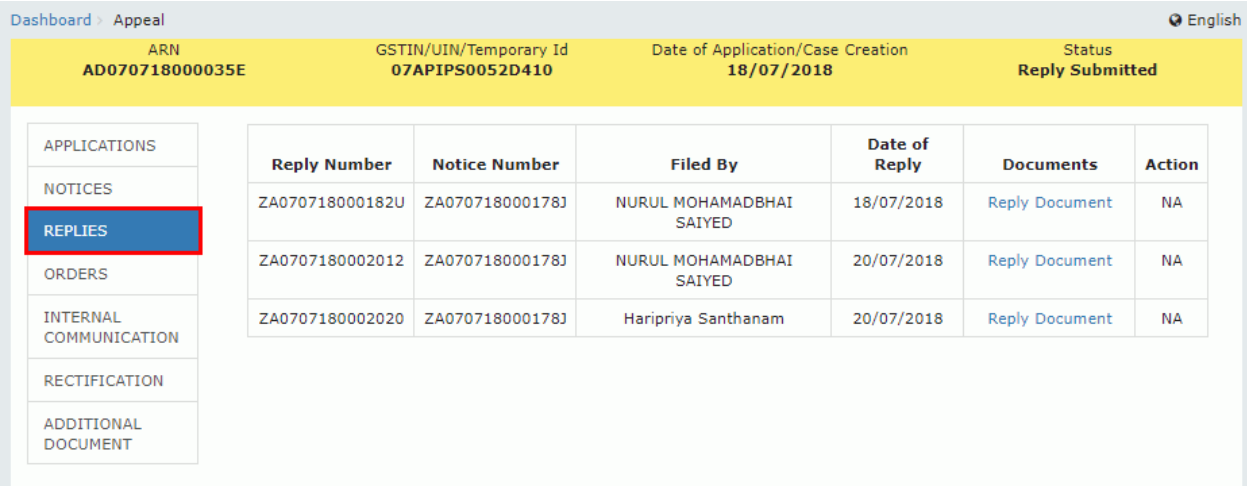
19. The updated **Case Detail** page is displayed, with the table containing the record of the SCN just issued and the **Status** updated to "Show Cause Notice Issued". System would send the intimation to the Taxpayer via email and SMS, and make this notice available on the Taxpayer's dashboard for replying. System would send the intimation to the Tax Official via email.

[Go back to the Main Menu](#)

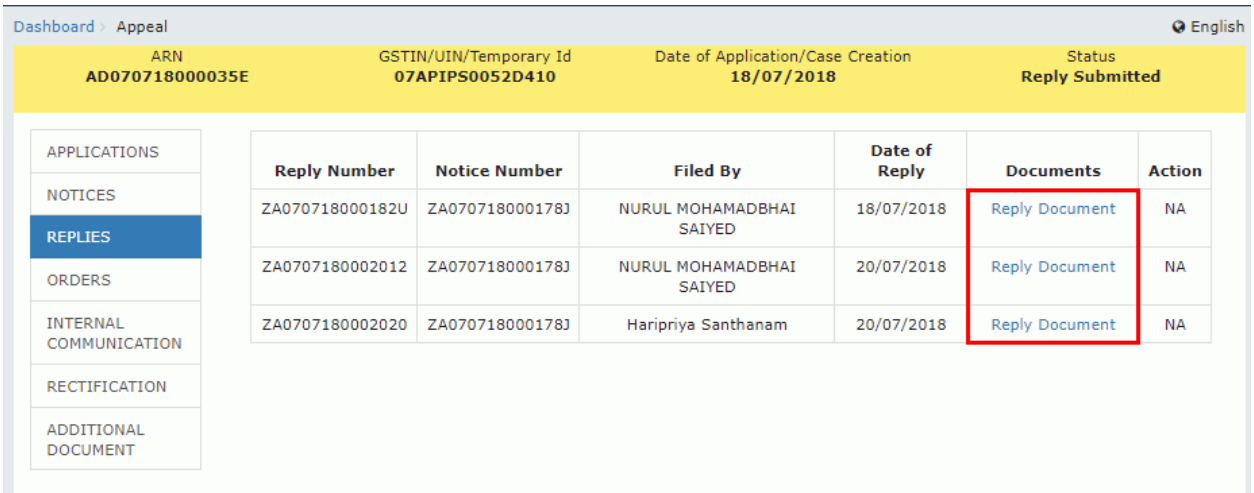
E. View Replies by the Appellant & Respondent, if any

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.



2. Click the documents in the **Documents** section to download and ascertain their contents.

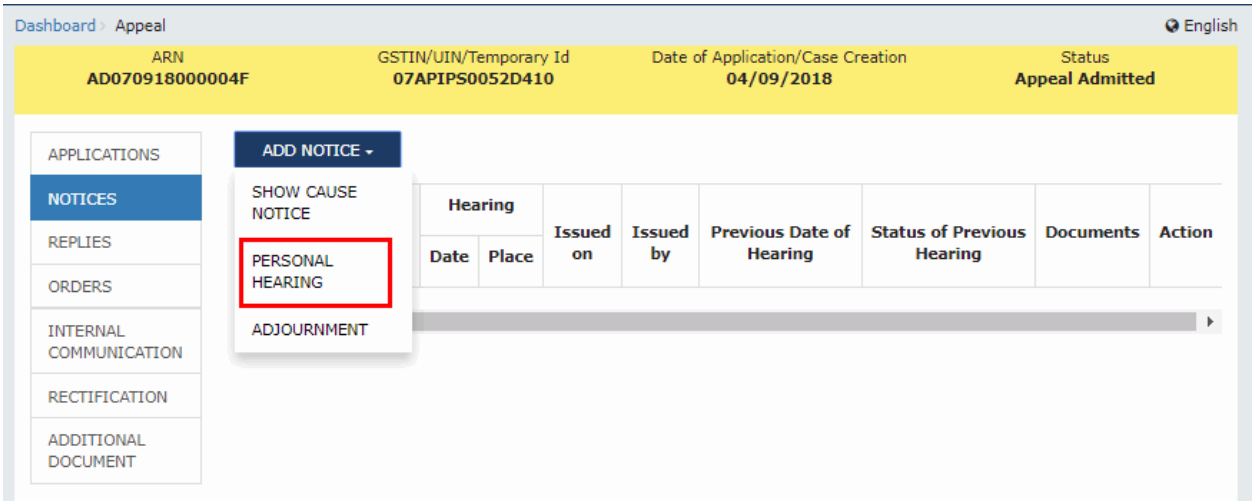


Go back to the Main Menu

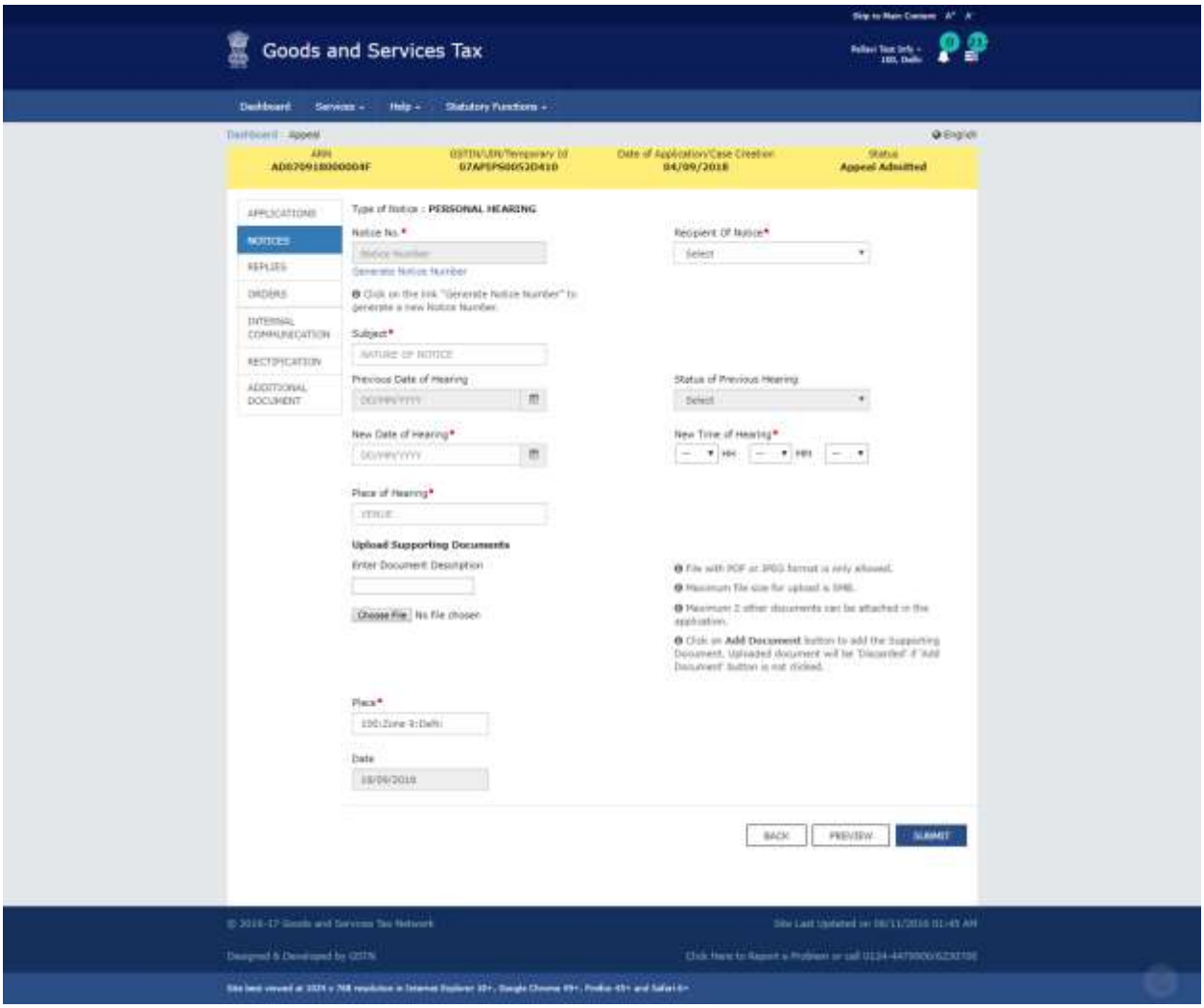
F. Issue Personal Hearing Notice, if any

To issue personal hearing notice, perform following steps:

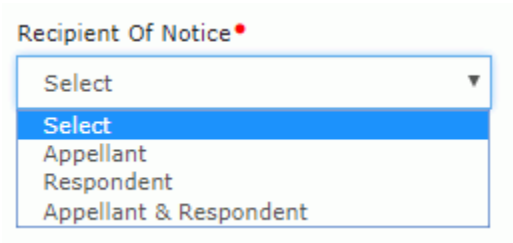
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(SCN/Personal Hearing/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **PERSONAL HEARING**.



3. The **PERSONAL HEARING** page is displayed.

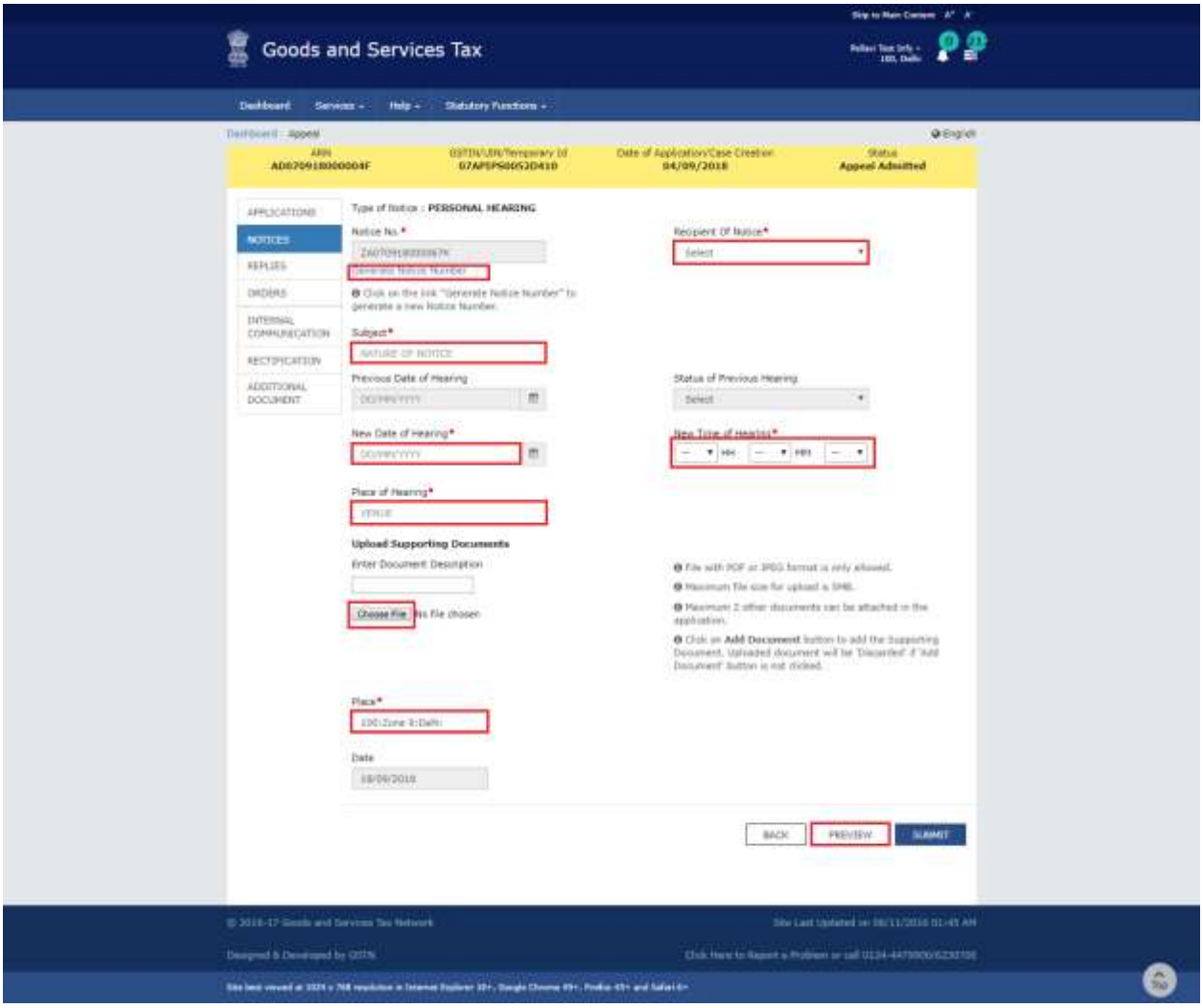


4. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
5. Select the **Recipient of Notice** from the drop-down list.



6. In the **Subject** field, enter the purpose of calling the hearing.
7. Select the **New Date of Hearing** using the calendar.
8. 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.



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 : ZA0709180000067K

Date : 18/09/2018

Appeal No : AD0709180000004F

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.

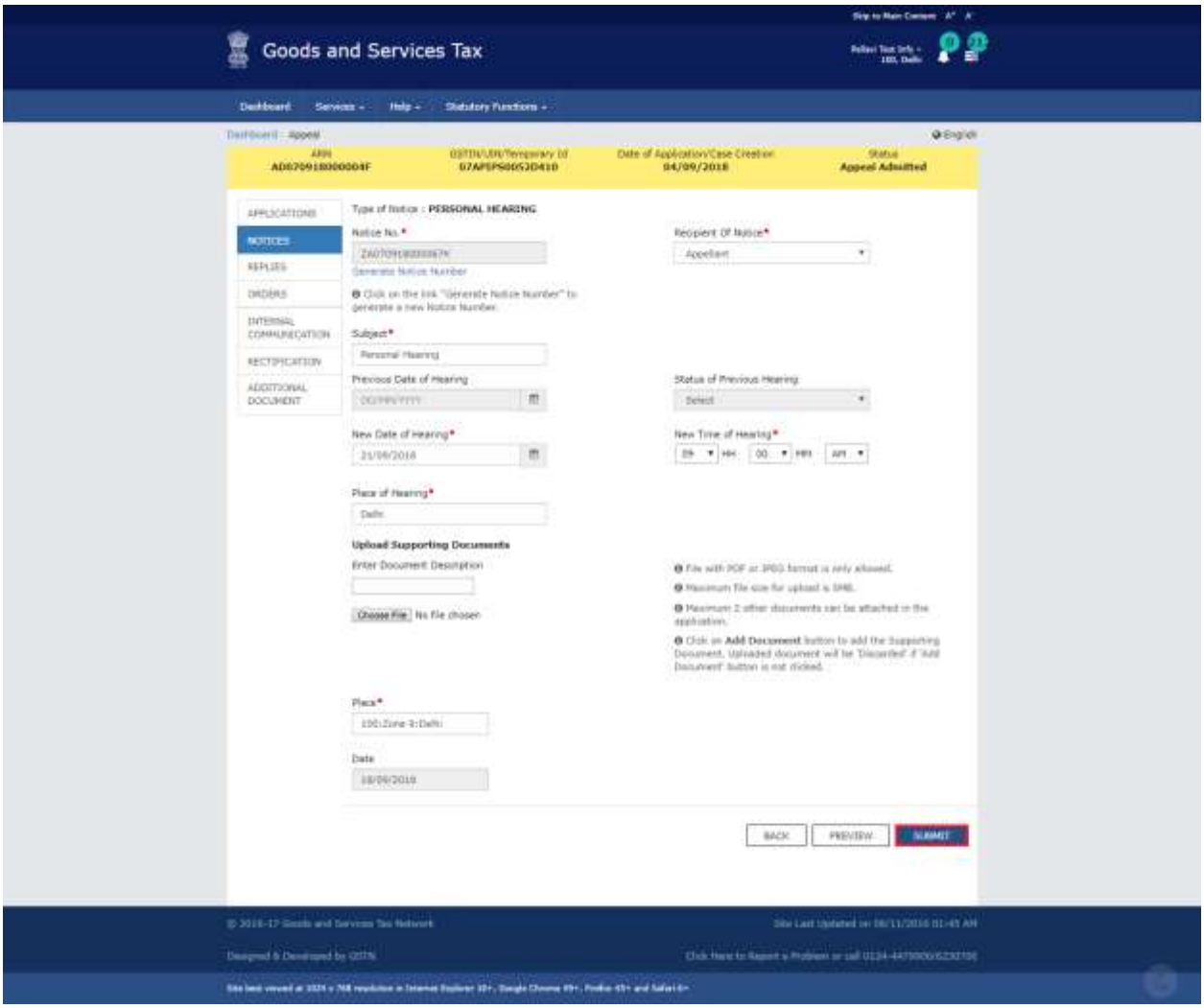
S. No.	Particulars	Details
1	Date of Personal Hearing	21/09/2018
2	Time of Personal Hearing	09:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi
Date : 18/09/2018

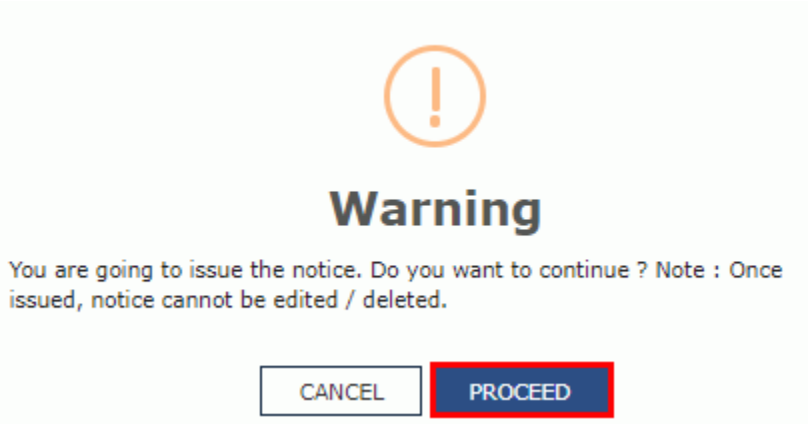
Name : Pallavi Test Infy
Designation : Joint Commissioner
Jurisdiction : 100:Zone 9:Delhi

Draft

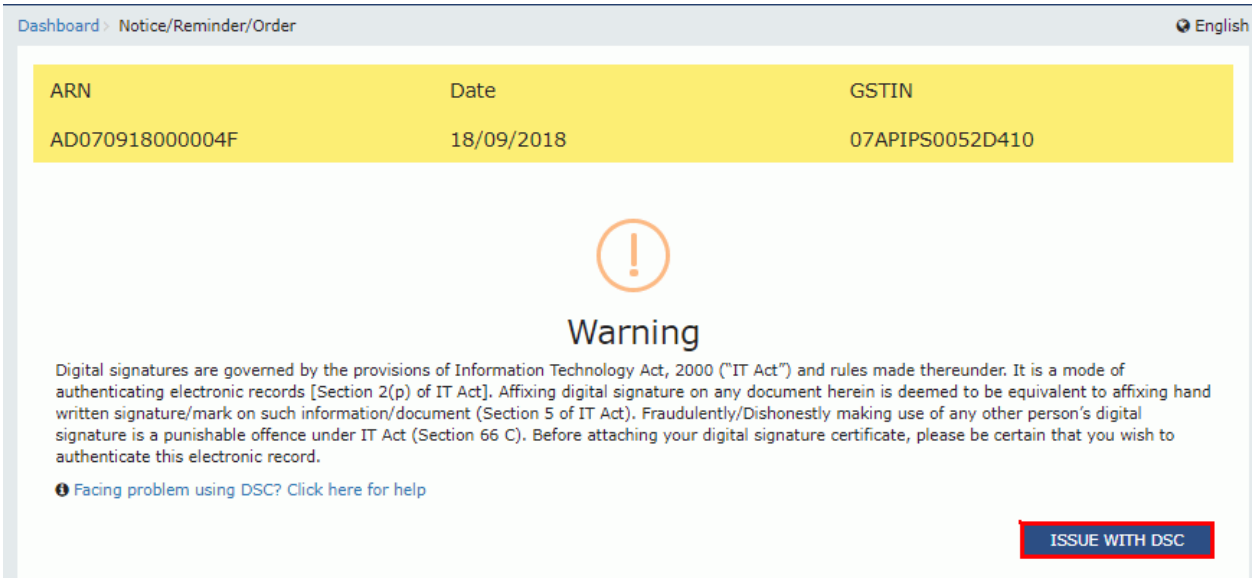
13. Go back to the Notice page. Click **SUBMIT.**



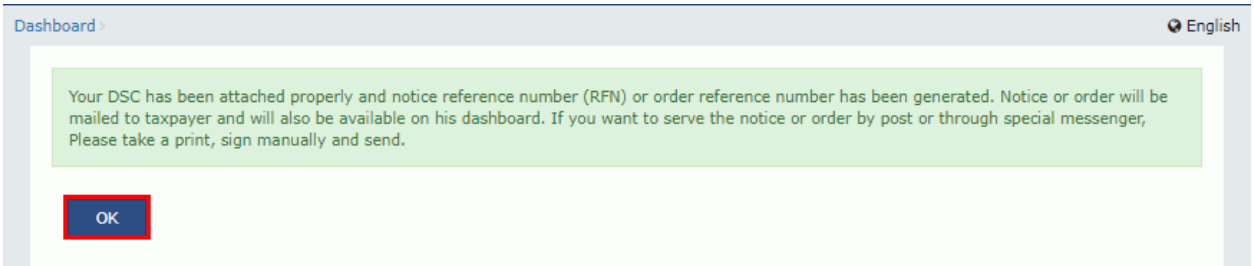
14. Click **PROCEED** button**.**



15. Click **ISSUE with DSC.**



16. The **Dashboard** page is displayed with the following confirmation message. Click **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.

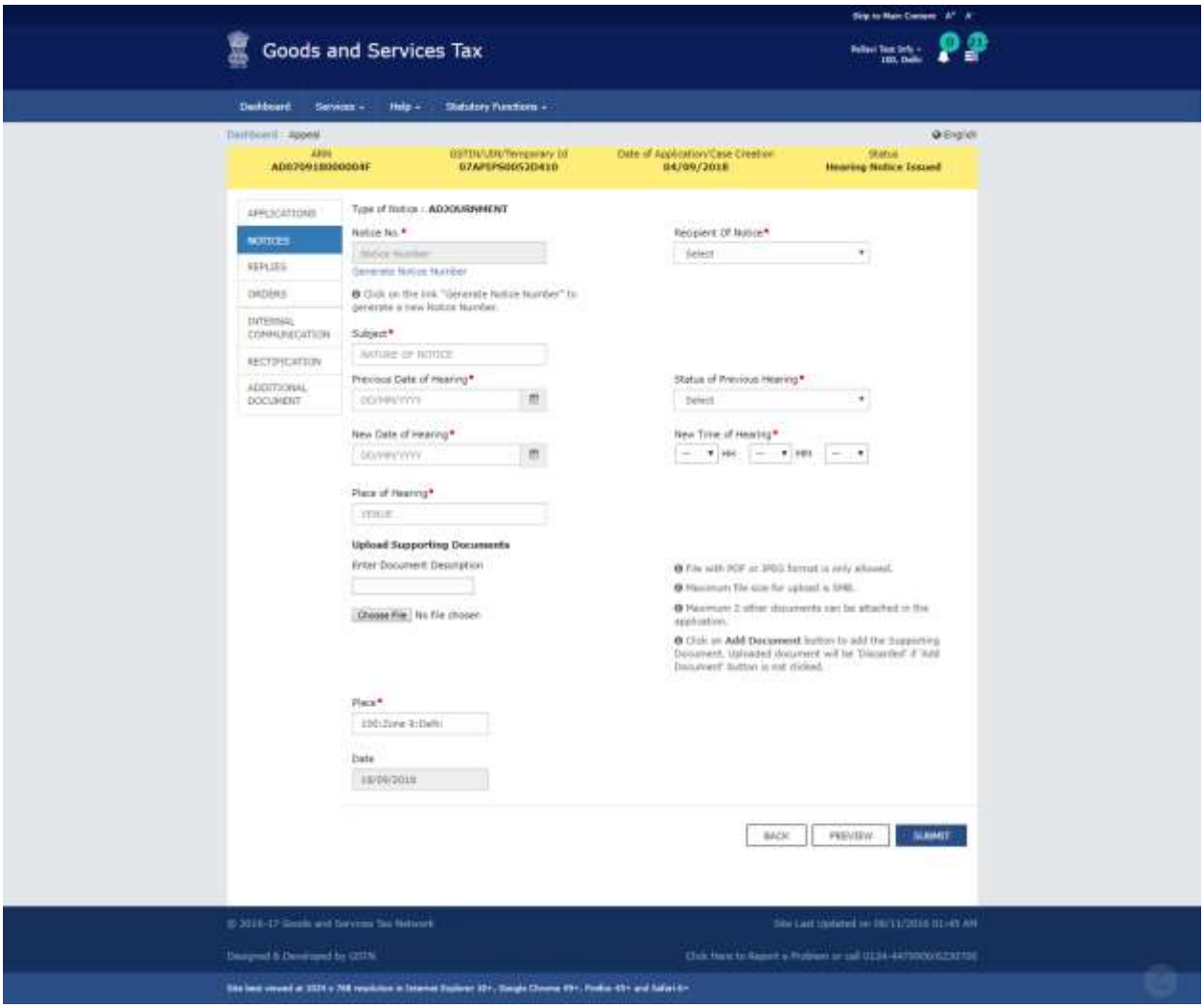
Go back to the Main Menu

G. Issue an Adjournment, if needed

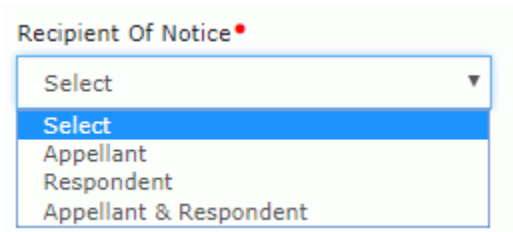
To update adjournment details, perform following steps:

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**.

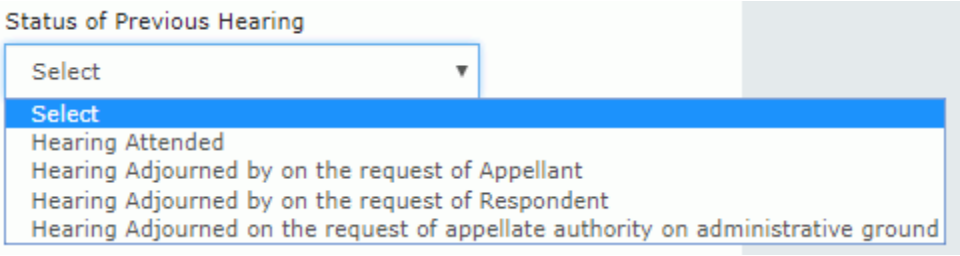
3. The **ADJOURNMENT** page is displayed.



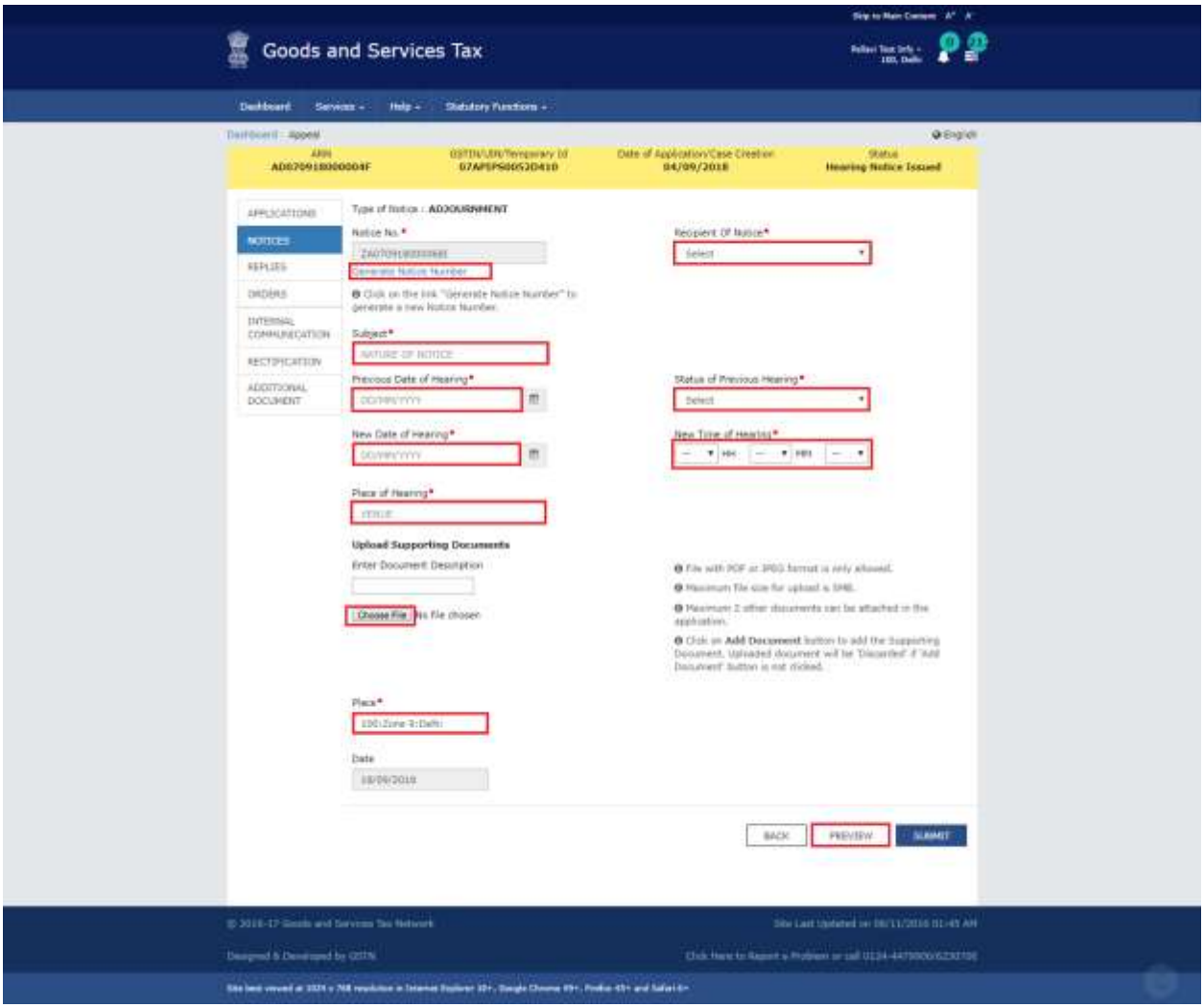
4. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.
5. Select the **Recipient of Notice** from the drop-down list.



6. In the **Subject** field, enter the purpose of calling the hearing.
7. Select the **Previous Date of Hearing** using the calendar.
8. Select the **Status of Previous Hearing** from the drop-down list.



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.



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.

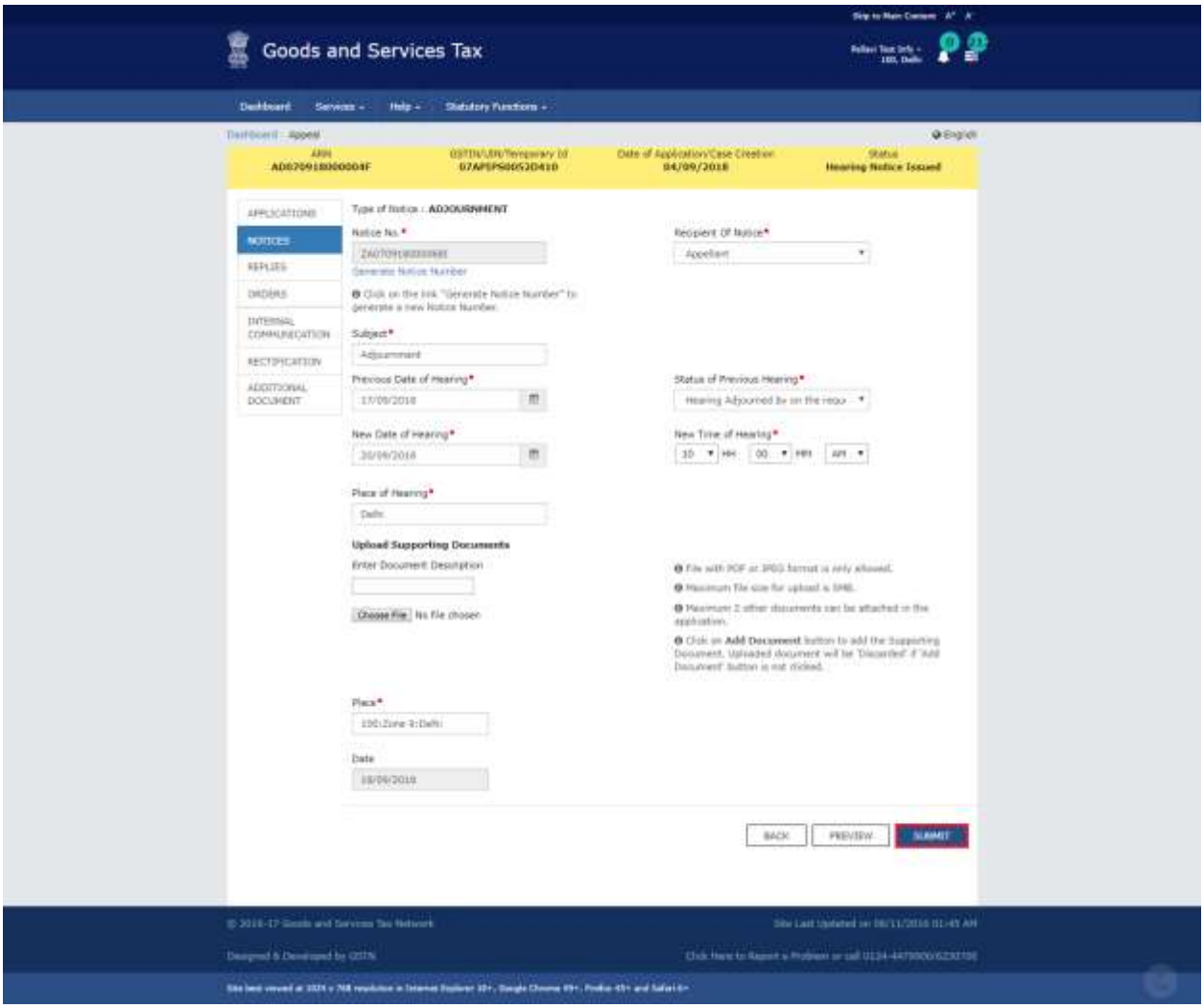
S. No.	Particulars	Details
1	Date of Personal Hearing	20/09/2018
2	Time of Personal Hearing	10:00 AM
3	Place where Personal Hearing will be held	Delhi

Place : 100:Zone 9:Delhi
Date : 18/09/2018

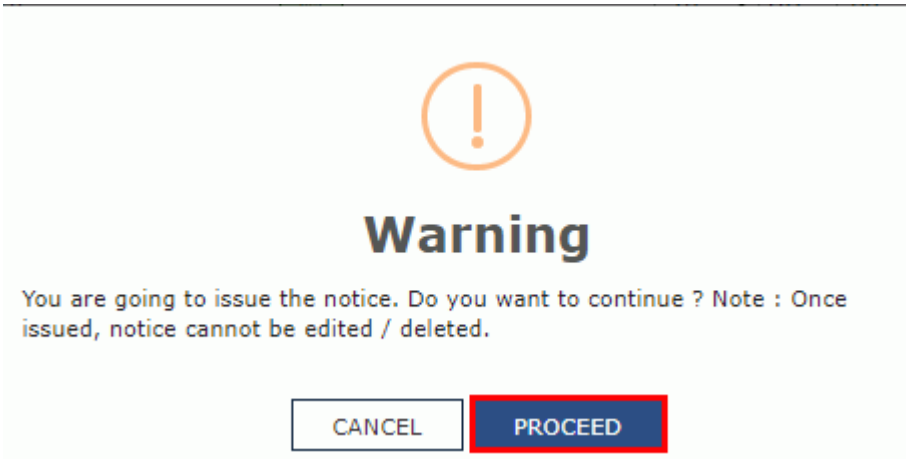
Name : Pallavi Test Infy
Designation : Joint Commissioner
Jurisdiction : 100:Zone 9:Delhi

Draft

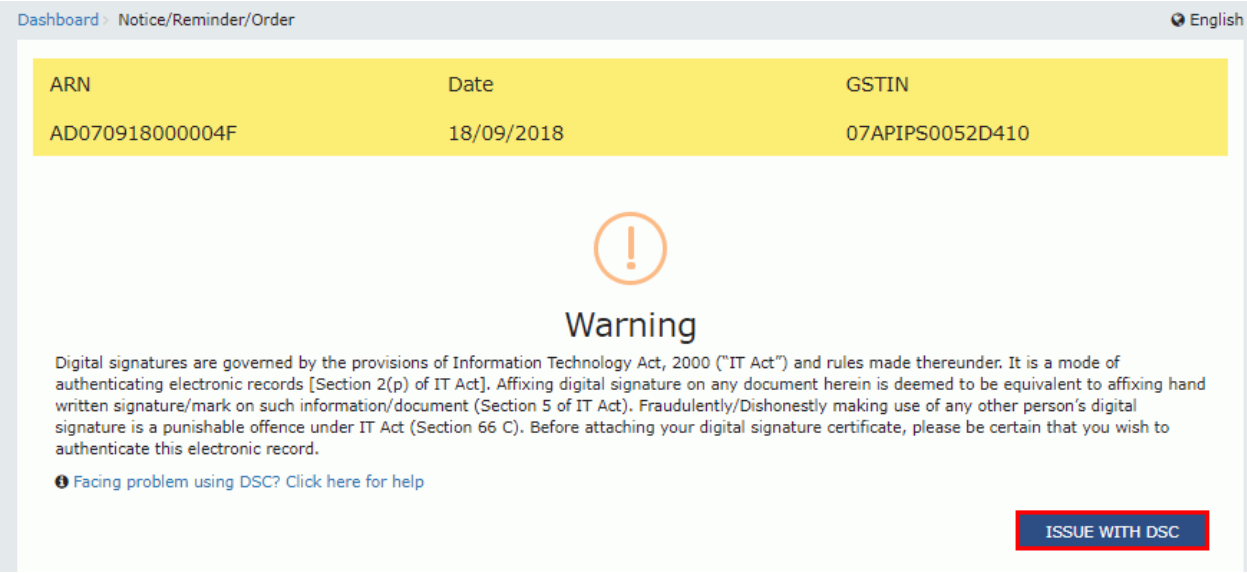
15. Go back to the Notice page. Click **SUBMIT.**



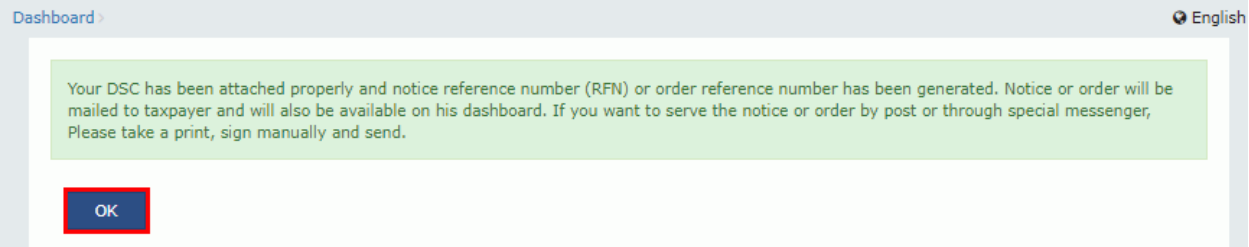
16. Click **PROCEED** button**.**



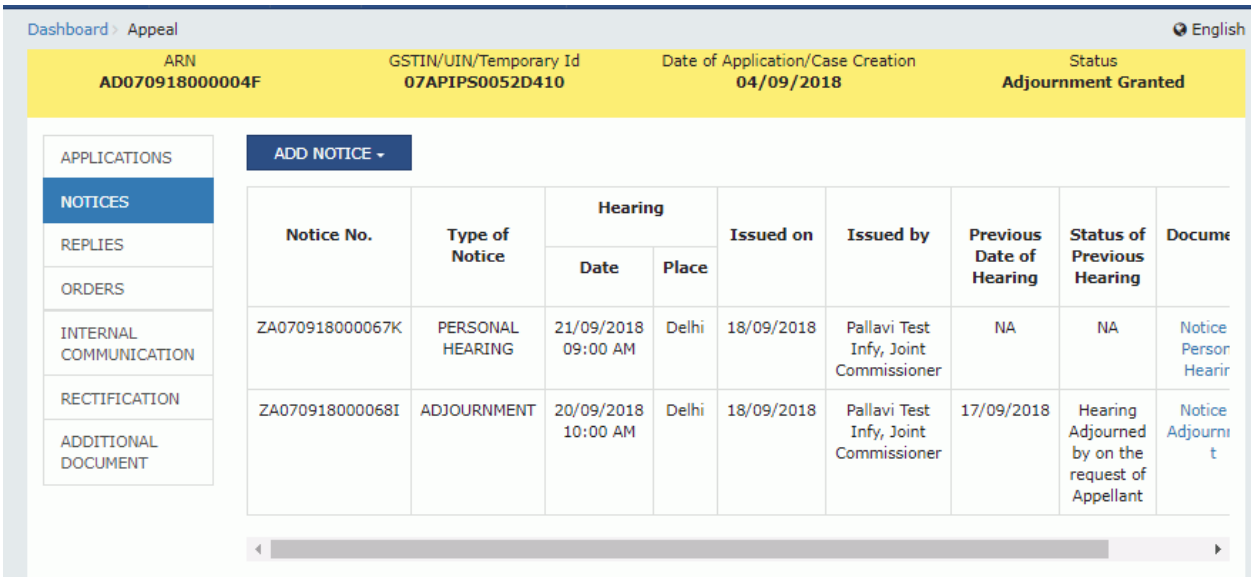
17. Click **ISSUE with DSC.**



18. The **Dashboard** page is displayed with the following confirmation message. Click **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.

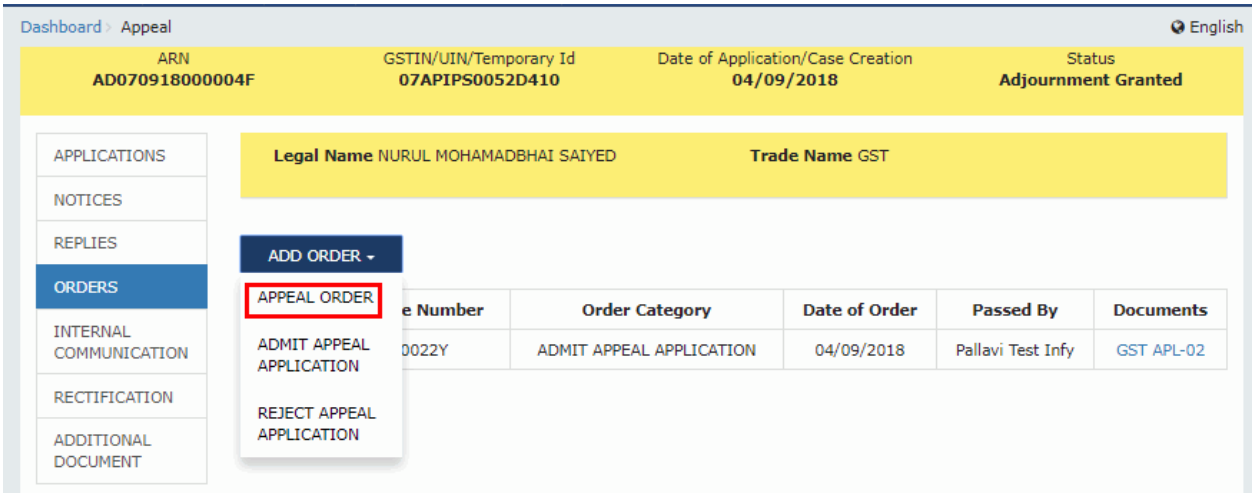


Go back to the Main Menu

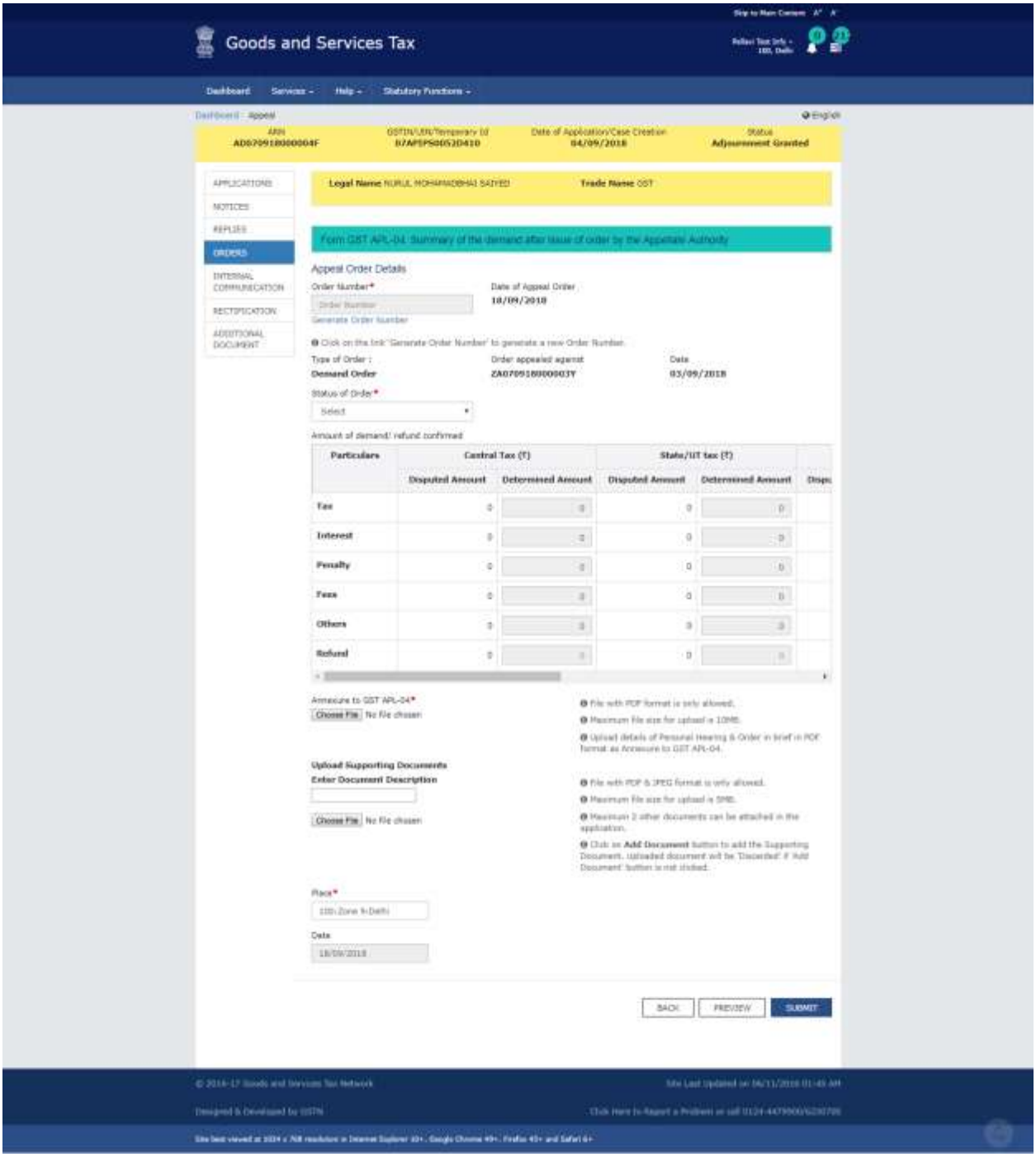
H. Issue an Appeal Order

To issue an appeal order, perform following steps:

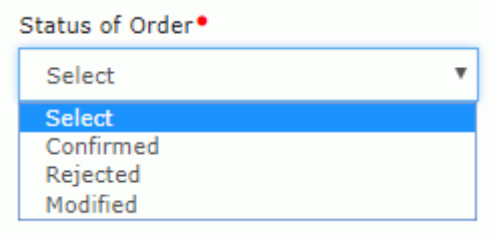
1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **APPEAL ORDER**.



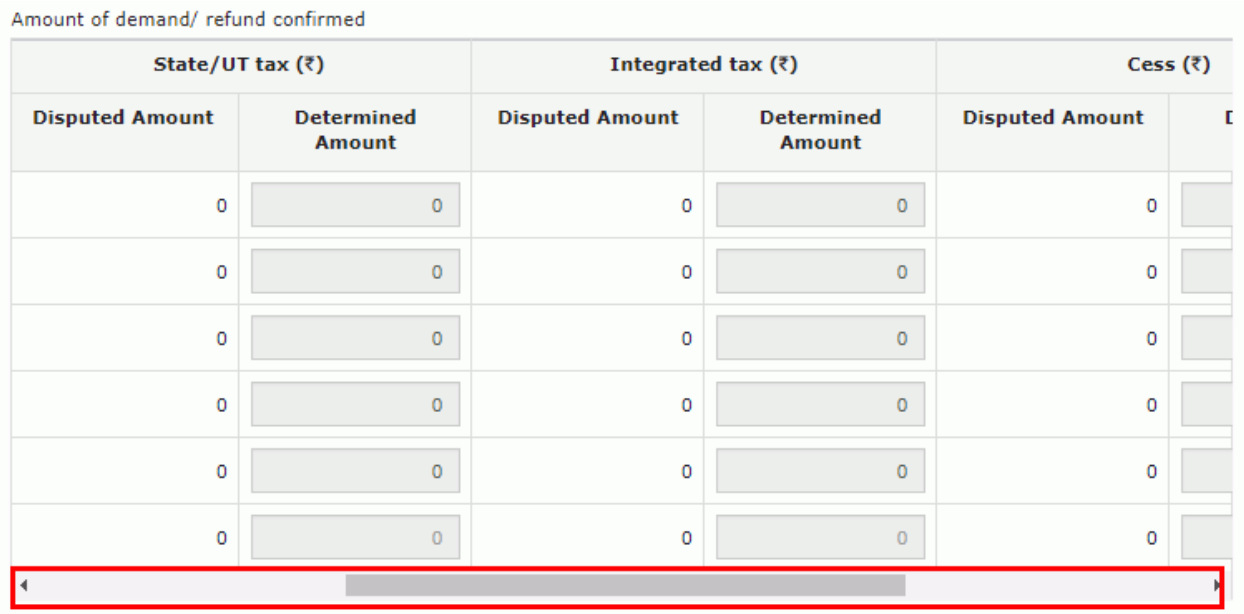
3. The **Appeal Order** page is displayed.



4. Click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.
5. Select the **Status of Order** from the drop-down list.



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	D
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

grated 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.

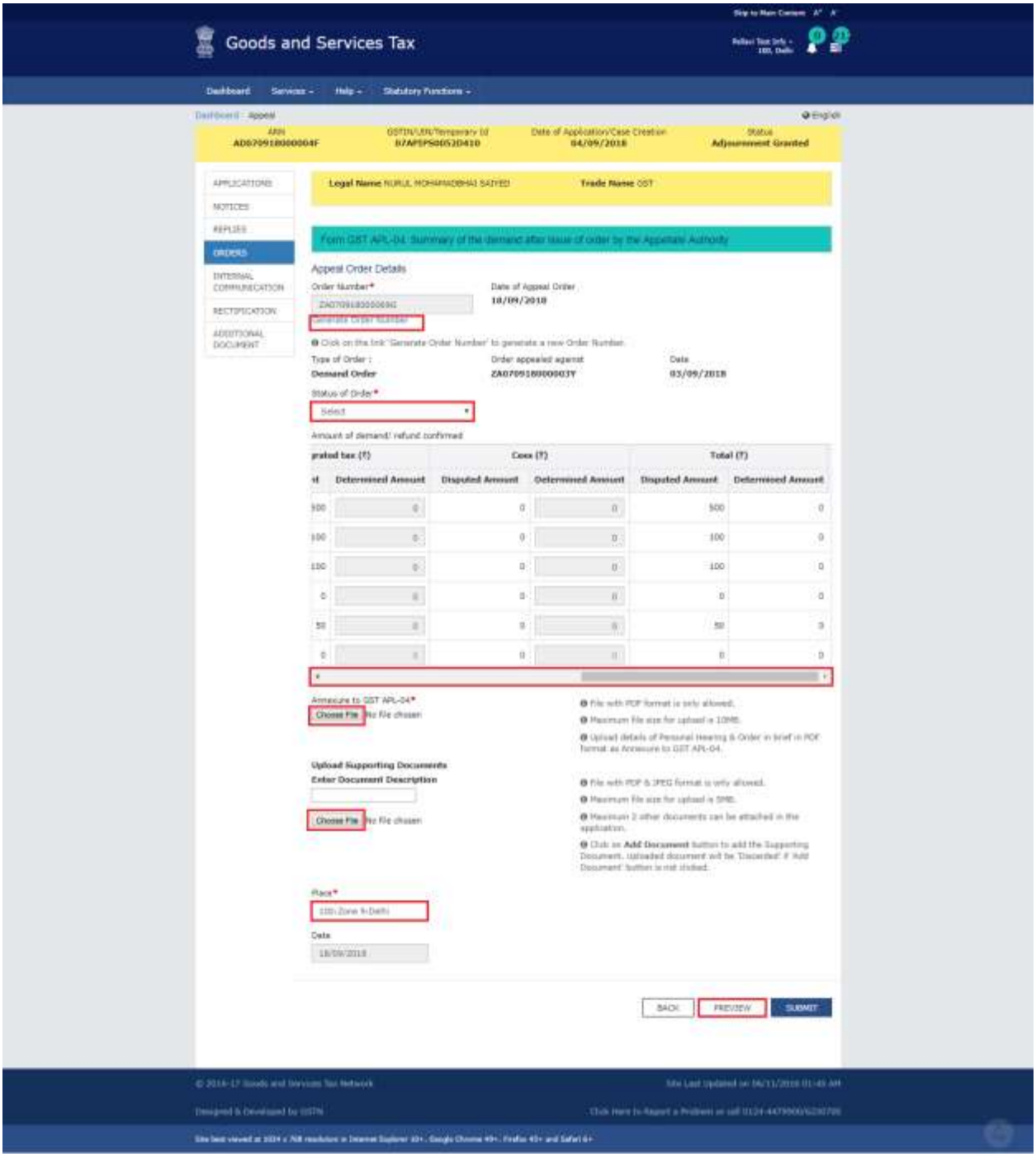
8. Click the **Choose File** button to upload any supporting document if required.

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.



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. - ZA0709180000069G

Date of Order - 18/09/2018

1. GSTIN/Temporary ID/ UIN - 07APIPS0052D410
2. Name of the appellant - NURUL MOHAMADBHAI SAIYED
3. Address of the appellant -
4. Order appealed against - Number - ZA0709180000003Y Date - 03/09/2018
5. Appeal - Number - AD0709180000004F Date - 04/09/2018
6. Personal Hearing - Refer to Annexure
7. Order in brief - Refer to Annexure
8. Status of Order - Confirmed
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	50	0	50
	Determined Amount	0	0	0	0	0

Place: 100:Zone 9:Delhi

Date: 18/09/2018

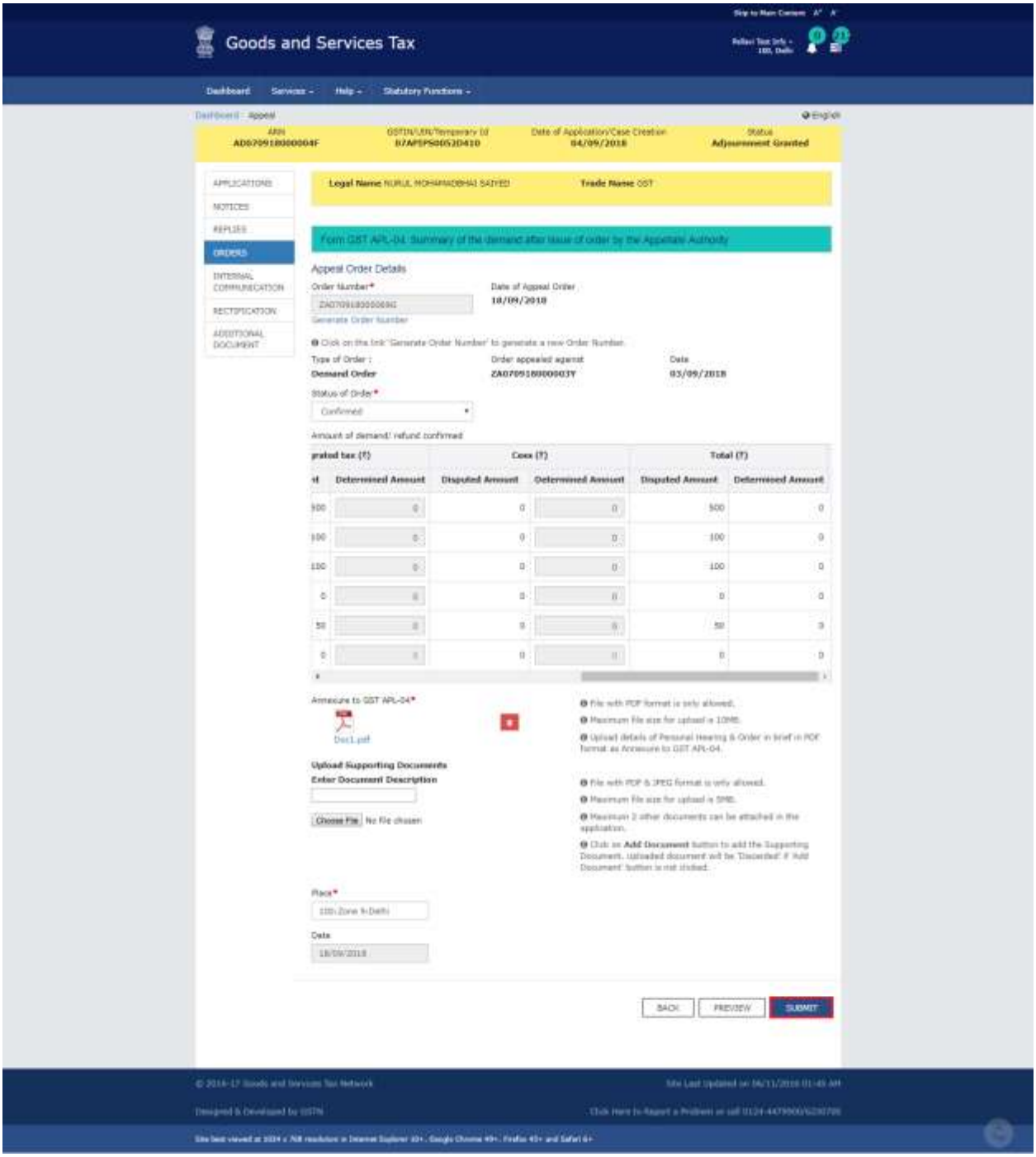
Name: Pallavi Test Infy

Designation: Joint Commissioner

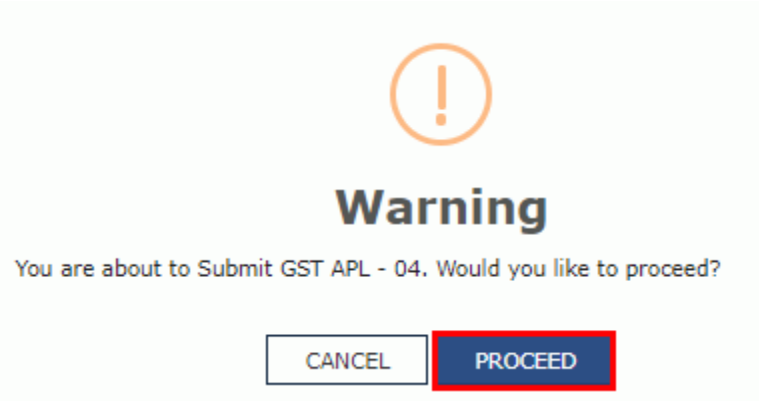
Jurisdiction: 100:Zone 9:Delhi

Draft

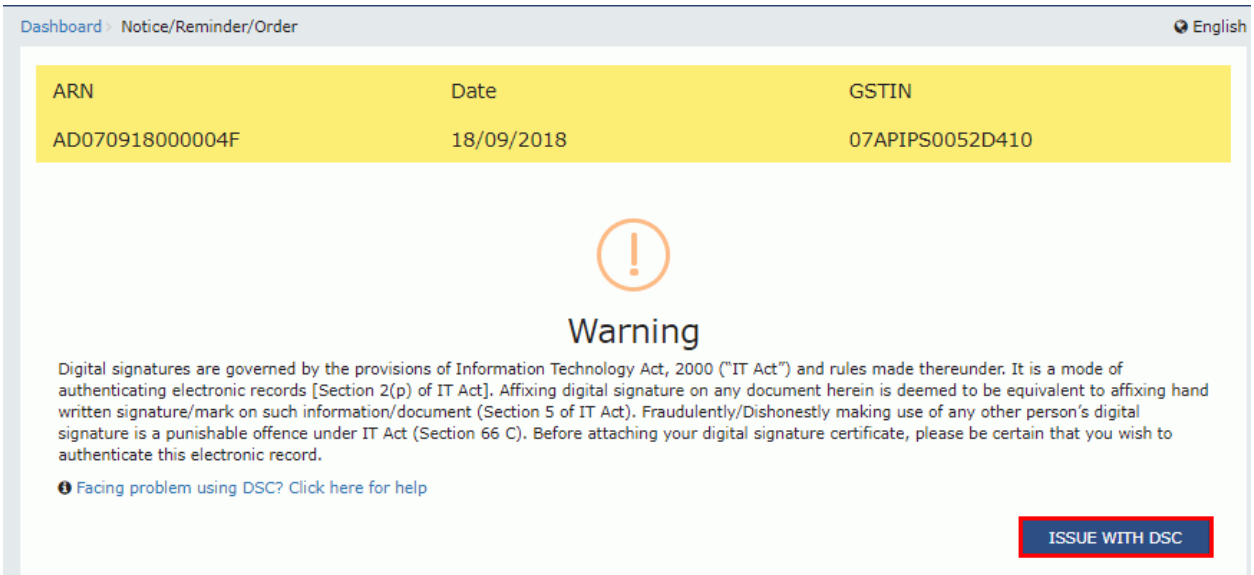
12. Go back to the Order page. Click **SUBMIT.**



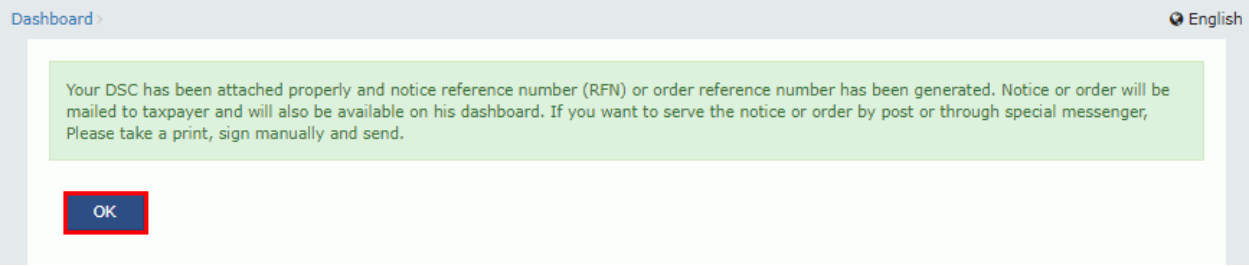
13. Click **PROCEED** button**.**



14. Click **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 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.

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.

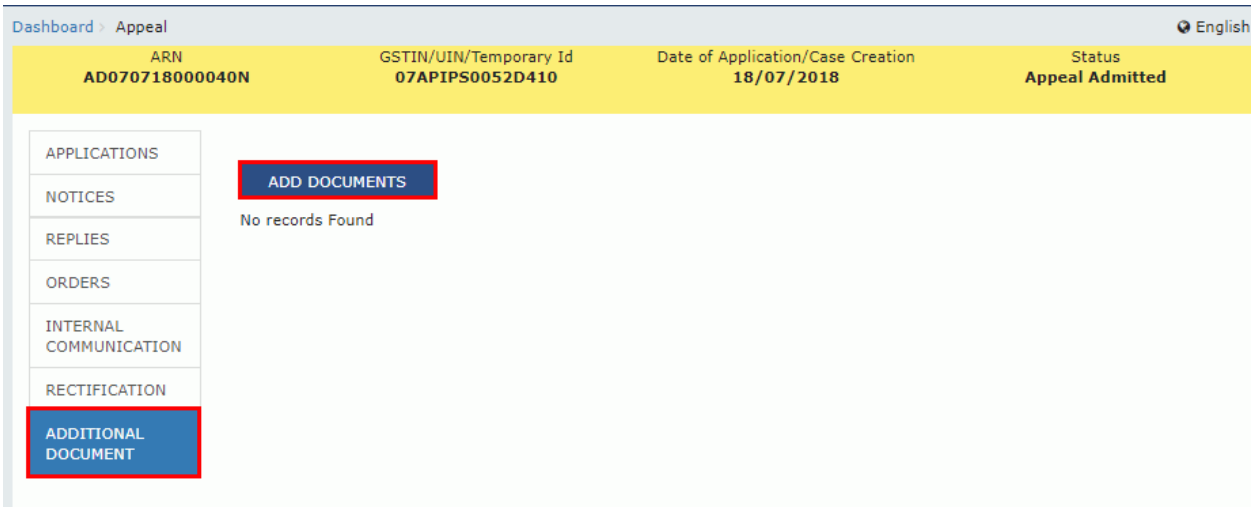
• In DCR, existing demand status will be updated.

Go back to the Main Menu

I. Add Additional Document, if any

To add any additional documents, perform following steps:

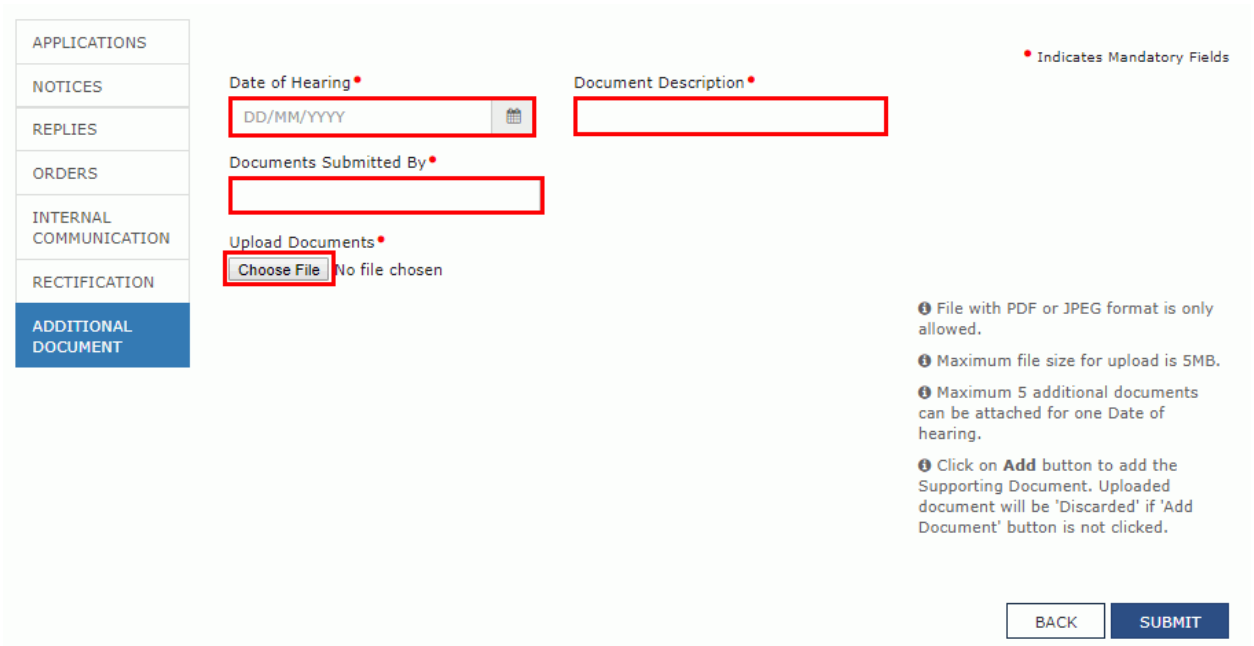
1. On the **Case Detail** page of that particular taxpayer, select the **ADDITIONAL DOCUMENT** tab if it is not selected by default. This tab displays the additional documents submitted physically by any party (i.e. Applicant or Jurisdictional Officer- Authority for Advance Ruling or Concerned Officer) during the hearing. Only Appellate Authority / Assistant to Appellate Authority can upload additional documents.
2. Click the **ADD DOCUMENTS** button.



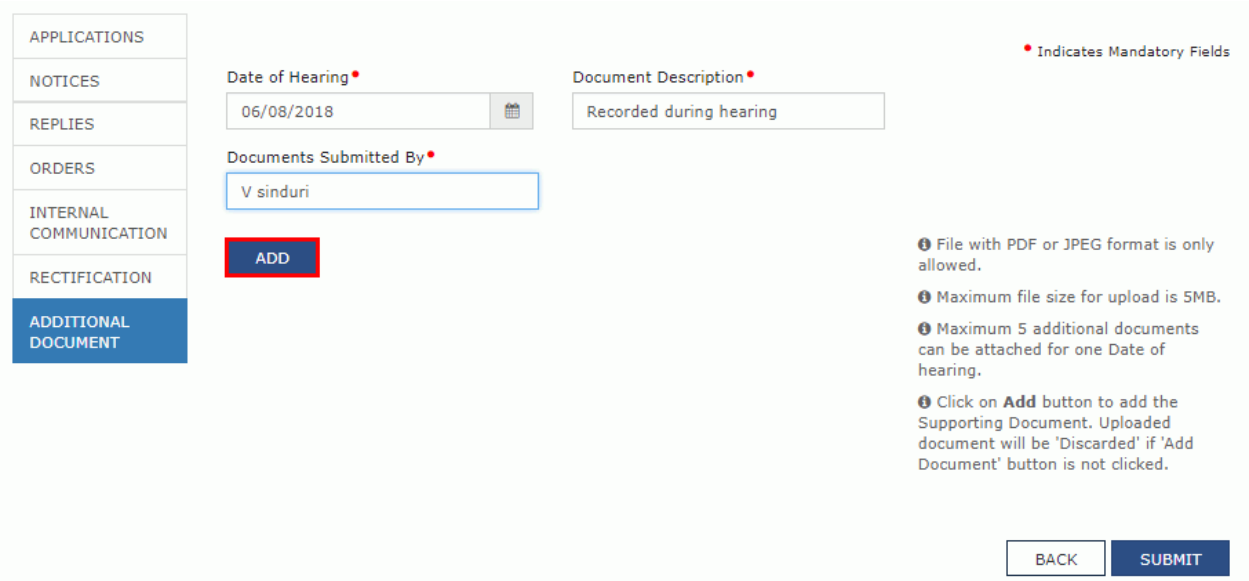
3. Select the **Date of Hearing** using the calendar.
4. In the **Document Description** field, enter the description of the document i.e. the name or type of document that is provided during hearing.
5. In the **Documents Submitted By** field, enter the name of the person who submitted the additional 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.

N**ote**:

- 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.



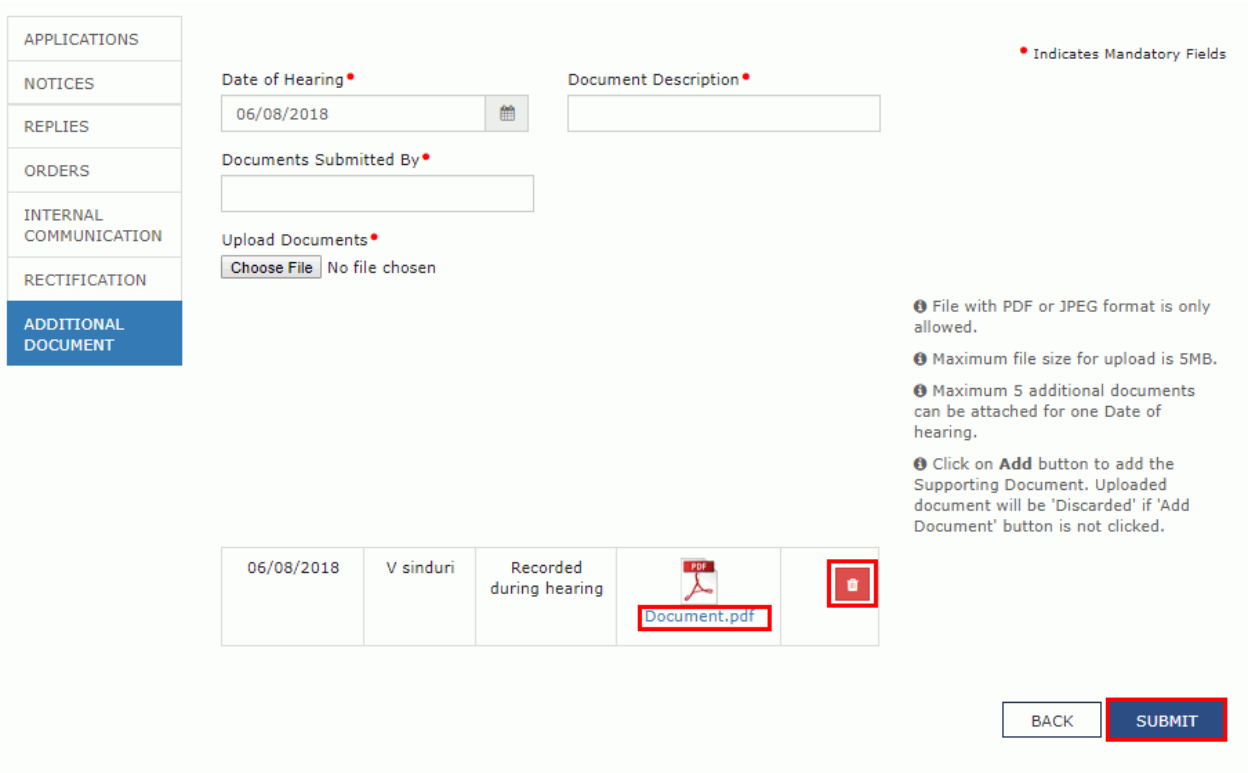
7. Click the **ADD** button.



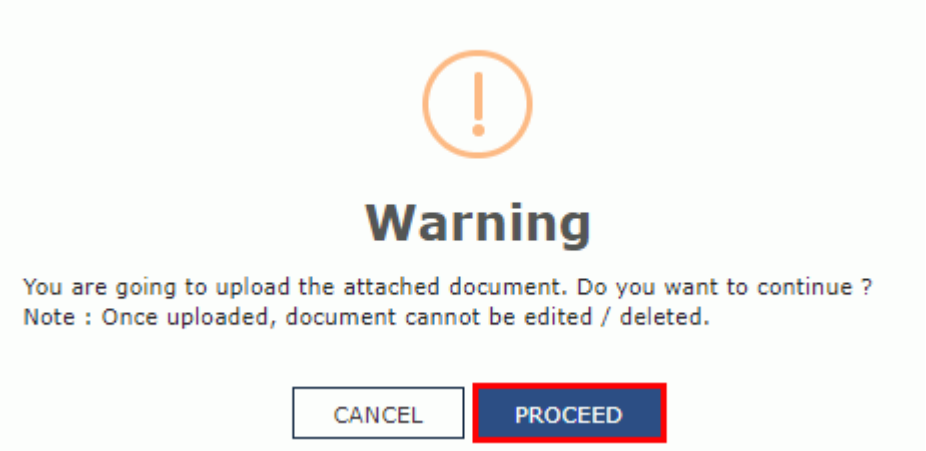
8. Click the **SUBMIT** button.

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.

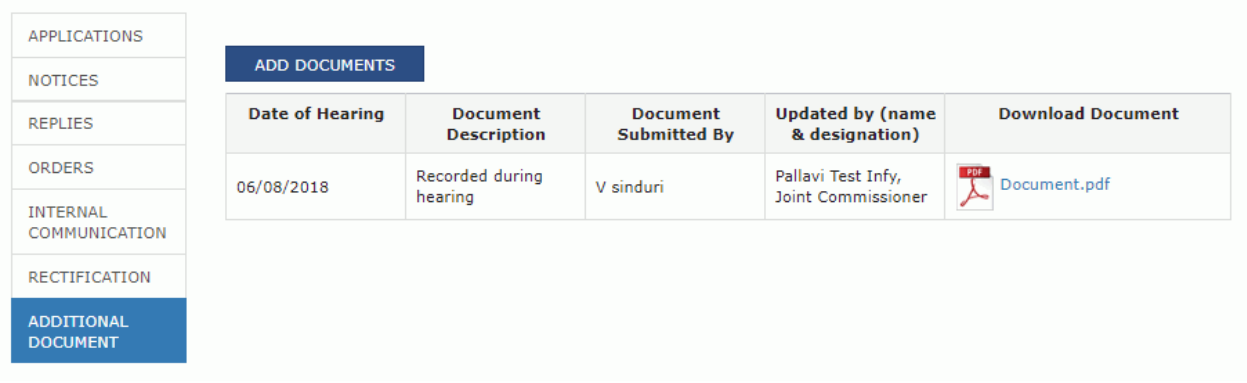
You can also add another additional documents here.



9. Click the **PROCEED** button.



10. After documents are successfully submitted, the updated details will be visible to Appellant/ Appellate Authority / Assistant to Appellate Authority.

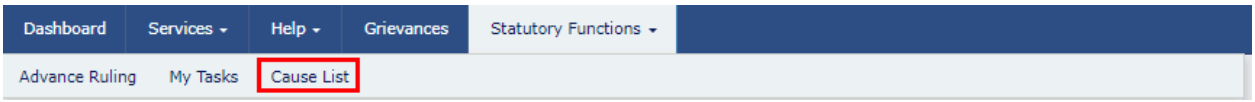


Go back to the Main Menu

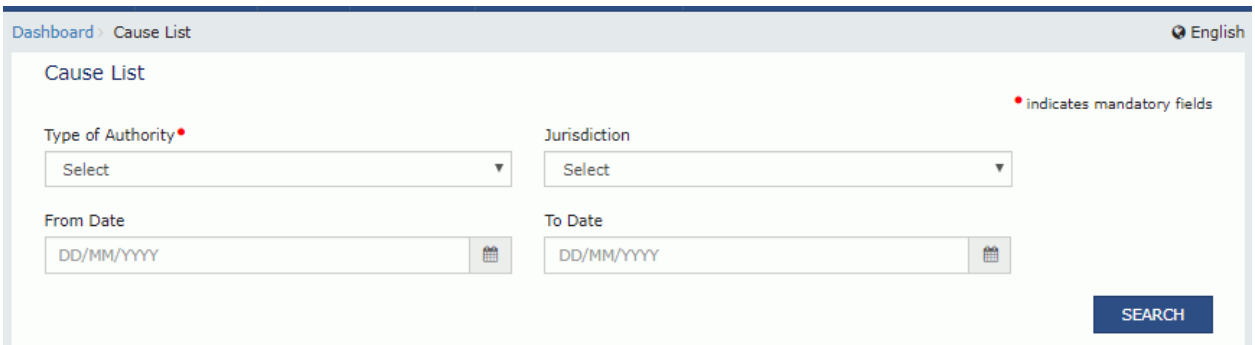
Appeal > View Cause List

To search and view Cause List of appeal applications, perform following steps:

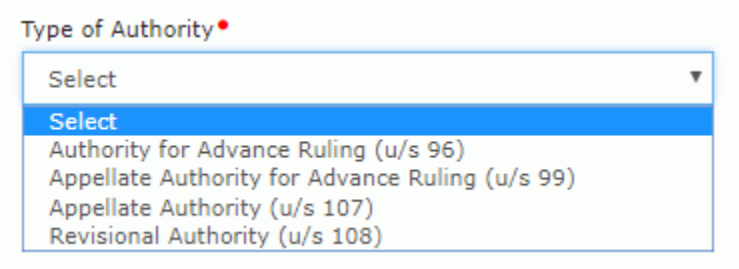
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Cause List** option.



4. The **Cause List** screen is displayed.



5. Select the **Type of Authority** from the drop-down list.



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.

Dashboard › Cause List

English

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

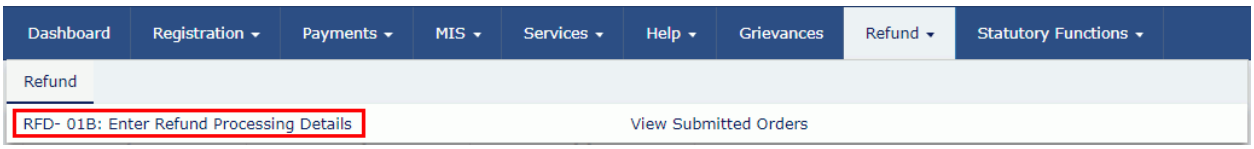
Refund

Processing the Refund Application-RFD-01B (For Model 2 State Proper Officer)

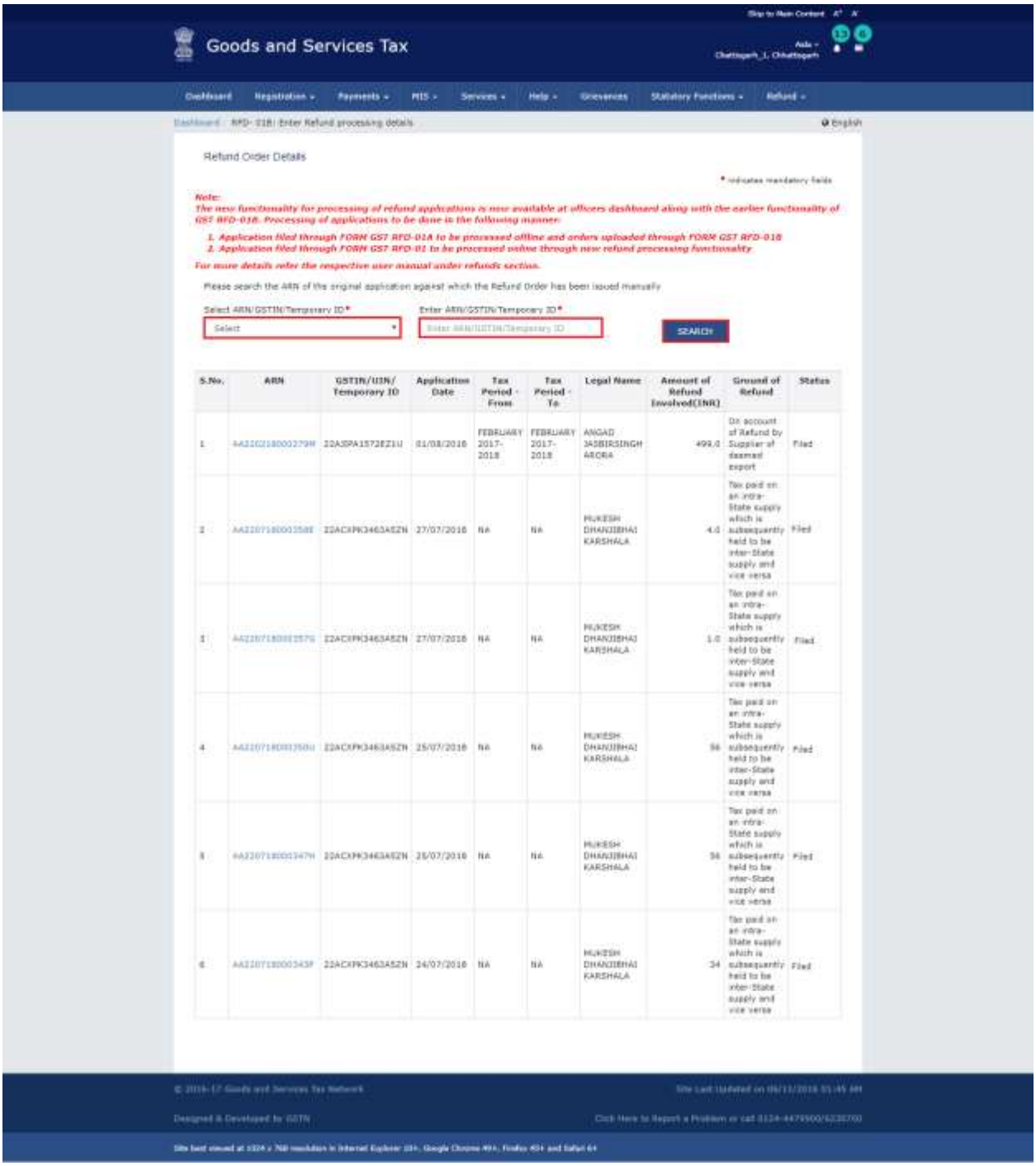
How can I update details of Refund Orders issued manually (RFD- 01B) on the GST Portal?

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:

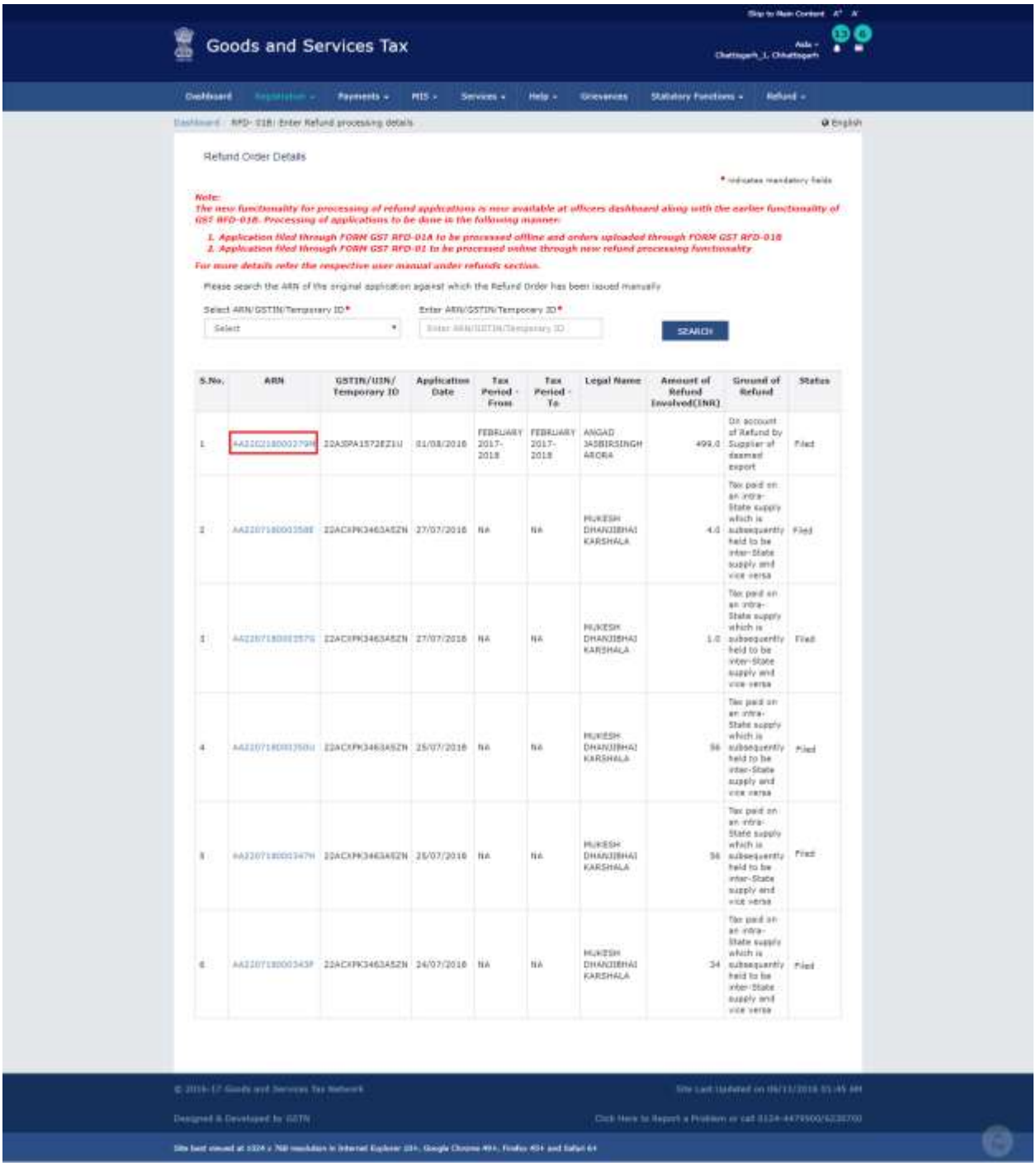
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Refund** > **Refund** > **RFD- 01B: Enter Refund Processing Details** option.



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.



6. The details are displayed. Select the **ARN** link for which details are to be updated.

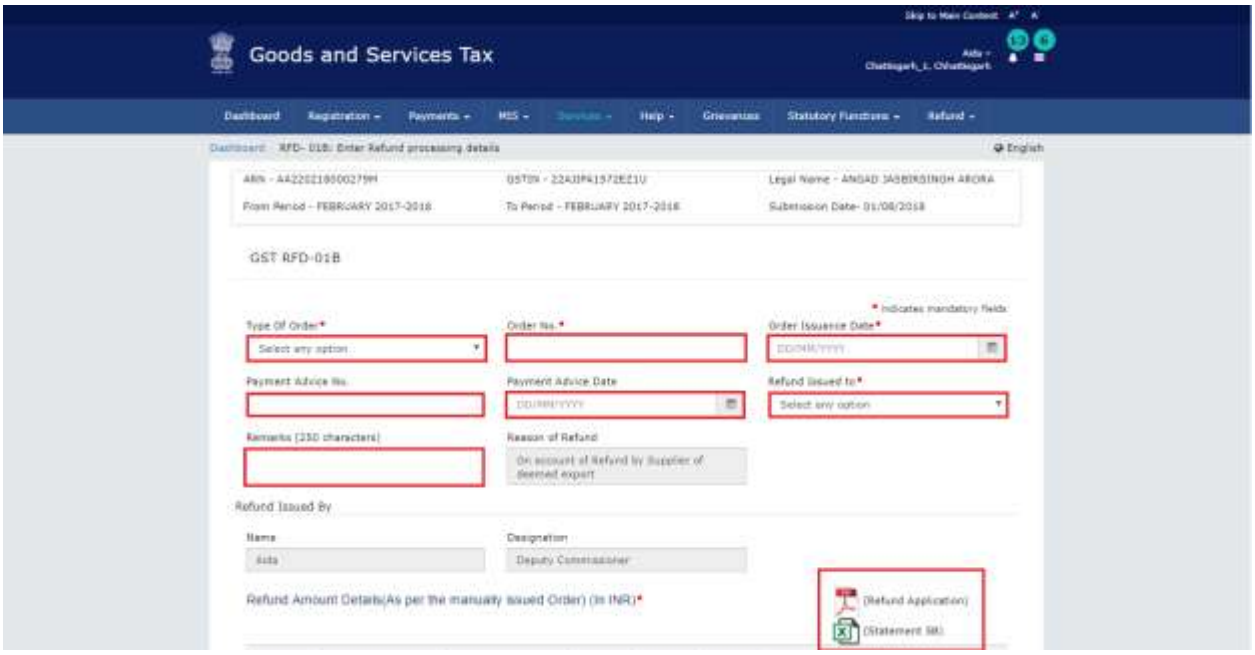


7. Select the Type of Order issued to the taxpayer from the **Type of Order** drop-down list.
8. In the **Order No.** field, enter the Order Number.
9. Select the **Order Issuance Date** using the calendar.
10. In the **Payment Advice No.** field, enter the Payment Advice Number.
11. Select the **Payment 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.



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.

Printed doc

Goods and Services Tax

Skip to Main Content

Asia - Chhattisgarh_1, Chhattisgarh

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions | Refund

Dashboard / RFD- 01B: Enter Refund processing details

English

ARN - AA2202180002279M | GSTIN - 22AJIPA1872821U | Legal Name - ANGAD JASBIRSINGH ARORA

From Period - FEBRUARY 2017-2018 | To Period - FEBRUARY 2017-2018 | Submission Date- 01/08/2018

GST RFD-01B

* indicates mandatory fields

Type Of Order*: Select any option

Order No.*:

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: Asia

Designation: Deputy Commissioner

Refund Amount Details(As per the manually issued Order) (In INR)*

[Refund Application]

[Statement 5B]

		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
Cess	Refund amount claimed (1)	0	0	0	0	0	0
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount						

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]

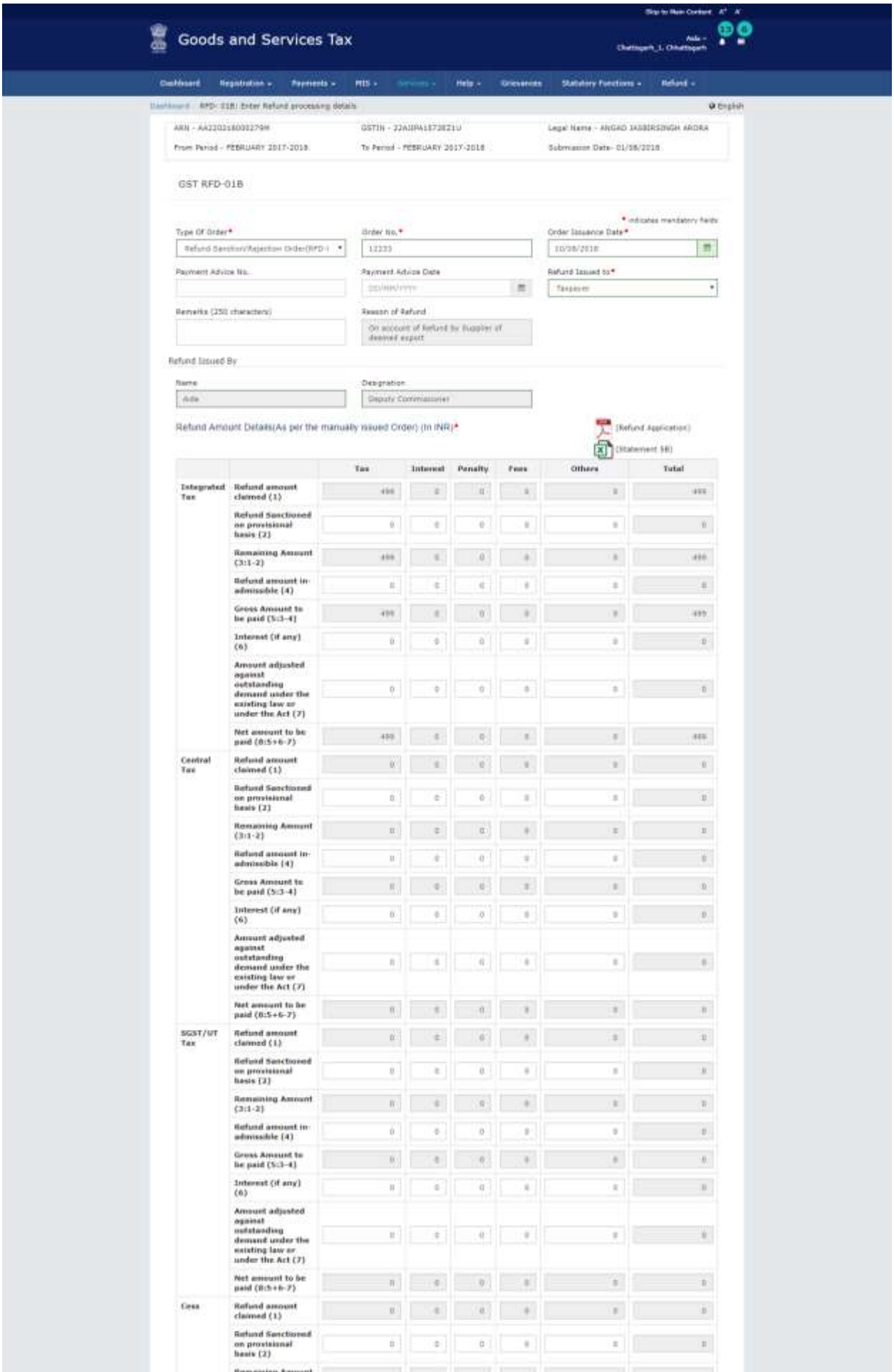
1. ARN	AA220218000279M
2. GSTIN	22AJIPA1572EZ1U
3. Legal Name	ANGAD JASBIRSINGH ARORA
4. From Period	FEBRUARY 2017-2018
5. To Period	FEBRUARY 2017-2018
6. Submission Date	01/08/2018

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
-

RFD01B

21. Click the **SUBMIT WITH DSC** button.



Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions | Refund

Dashboard - RFD- 01B: Enter Refund processing details

English

ARN - AA2202180002790 | GSTIN - 22AIIPA1873821U | Legal Name - ANGAD JASBIRSINGH ARORA

From Period - FEBRUARY 2017-2018 | To Period - FEBRUARY 2017-2018 | Submission Date- 01/08/2018

GST RFD-01B

* indicates mandatory fields

Type Of Order*: Refund Sanction/Rejection Order(RFD-

Order No.*: 12233

Order Issuance Date*: 10/08/2018

Payment Advice No.:

Payment Advice Date: DD/MM/YYYY

Refund Issued to*: Taxpayer

Remarks (250 characters):

Reason of Refund: On account of Refund by Supplier of deemed export

Refund Issued By

Name: Aida

Designation: Deputy Commissioner

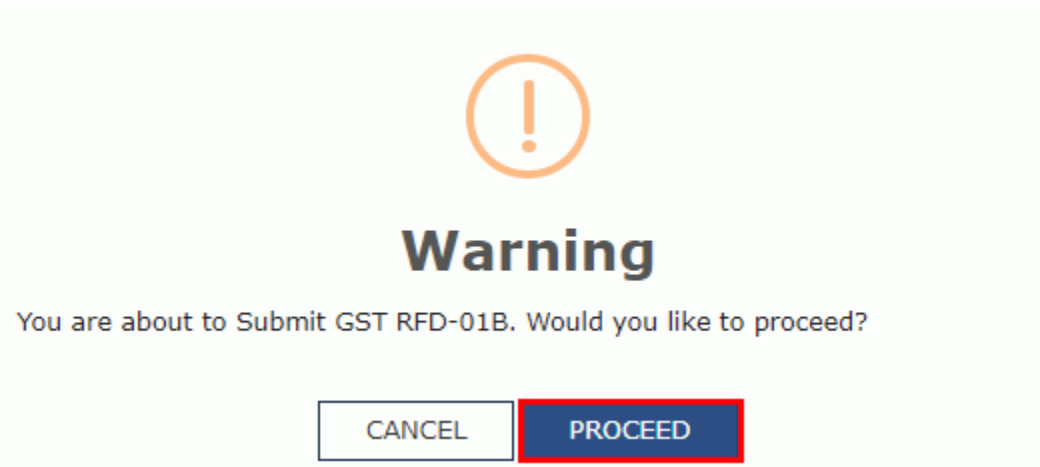
Refund Amount Details(As per the manually issued Order) (In INR)*

(Refund Application)

(Statement 5B)

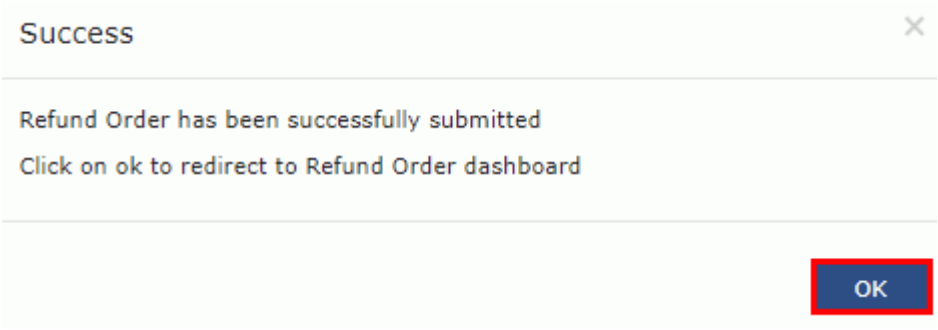
		Tax	Interest	Penalty	Fees	Others	Total
Integrated Tax	Refund amount claimed (1)	499	0	0	0	0	499
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount (3:1-2)	499	0	0	0	0	499
	Refund amount in-admissible (4)	0	0	0	0	0	0
	Gross Amount to be paid (5:3-4)	499	0	0	0	0	499
	Interest (if 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
Cess	Refund amount claimed (1)	0	0	0	0	0	0
	Refund Sanctioned on provisional basis (2)	0	0	0	0	0	0
	Remaining Amount						

22. Click the **PROCEED** button.



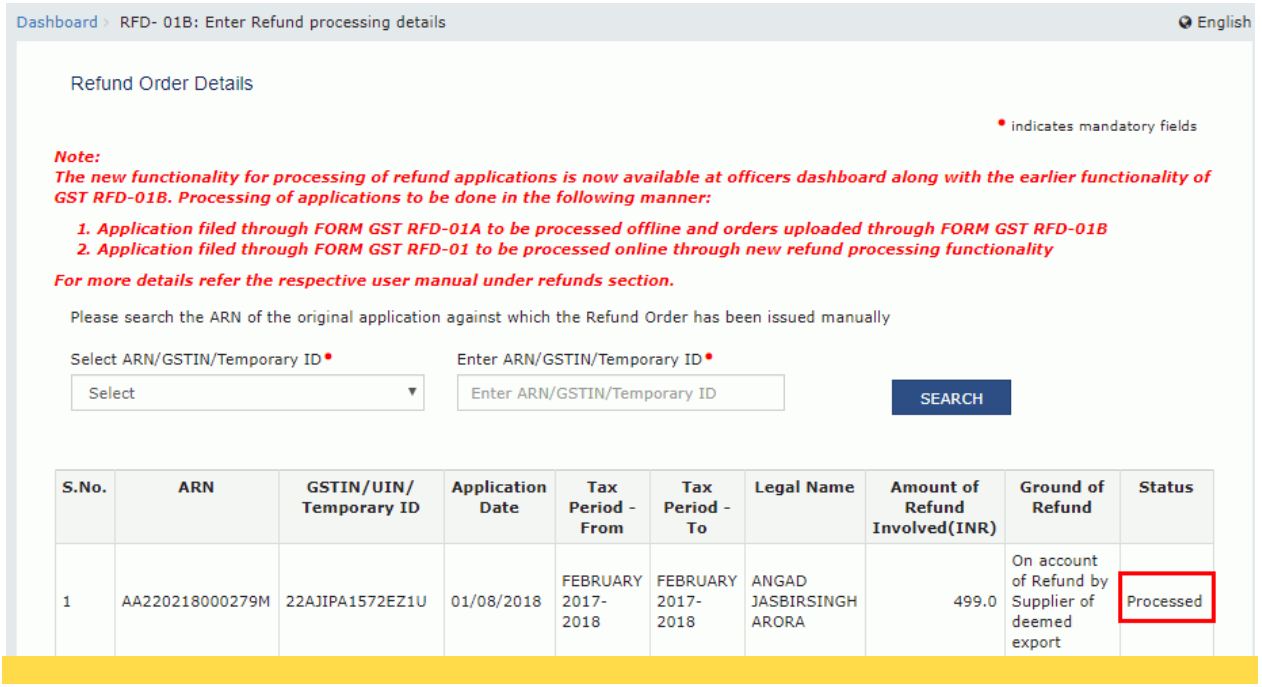
23. Affix your DSC and click the **Sign** button.

24. A success message is displayed that refund order has been successfully submitted. Click the **OK** button.



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.



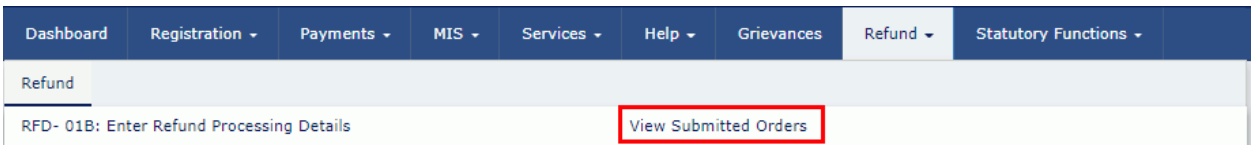
S.No.	ARN	GSTIN/UIN/ Temporary ID	Application Date	Tax Period - From	Tax Period - To	Legal Name	Amount of Refund Involved(INR)	Ground of Refund	Status
1	AA220218000279M	22AJIPA1572EZ1U	01/08/2018	FEBRUARY 2017-2018	FEBRUARY 2017-2018	ANGAD JASBIRSINGH ARORA	499.0	On account of Refund by Supplier of deemed export	Processed

View Submitted Refund Orders

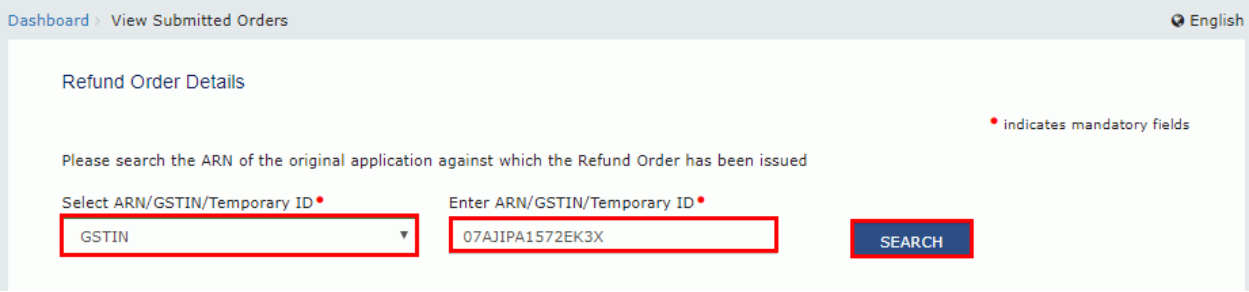
How can I view submitted refund orders on the GST Portal?

To view submitted refund orders on the GST Portal, perform following steps:

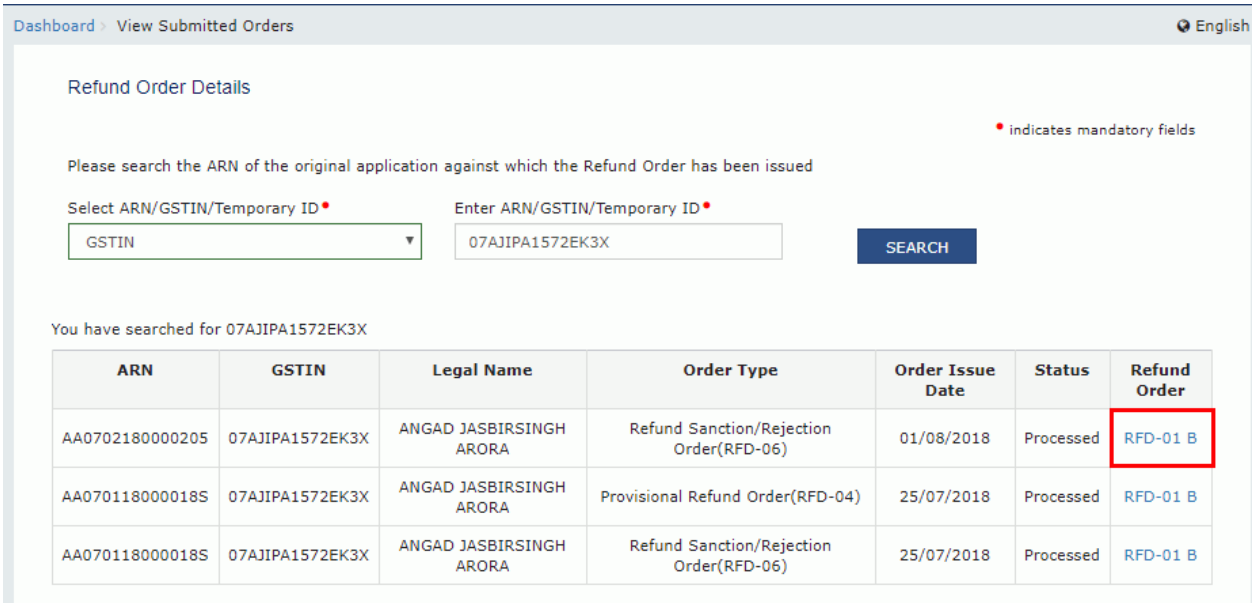
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Refund** > **Refund** > **View Submitted Orders** option.



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.



6. The details are displayed. Select the **Refund Order** link to download the refund order in PDF format.



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	07AJIPA1572EK3X
Type of Order	Refund Sanction/Rejection Order(RFD-06)
Order No.	order
Order Issuance Date	01/08/2018
Payment Advice No.	trg
Payment Advice Date	01/08/2018
Refund Issued To	Consumer Welfare Fund
Refund Issued By	V Deekshe 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

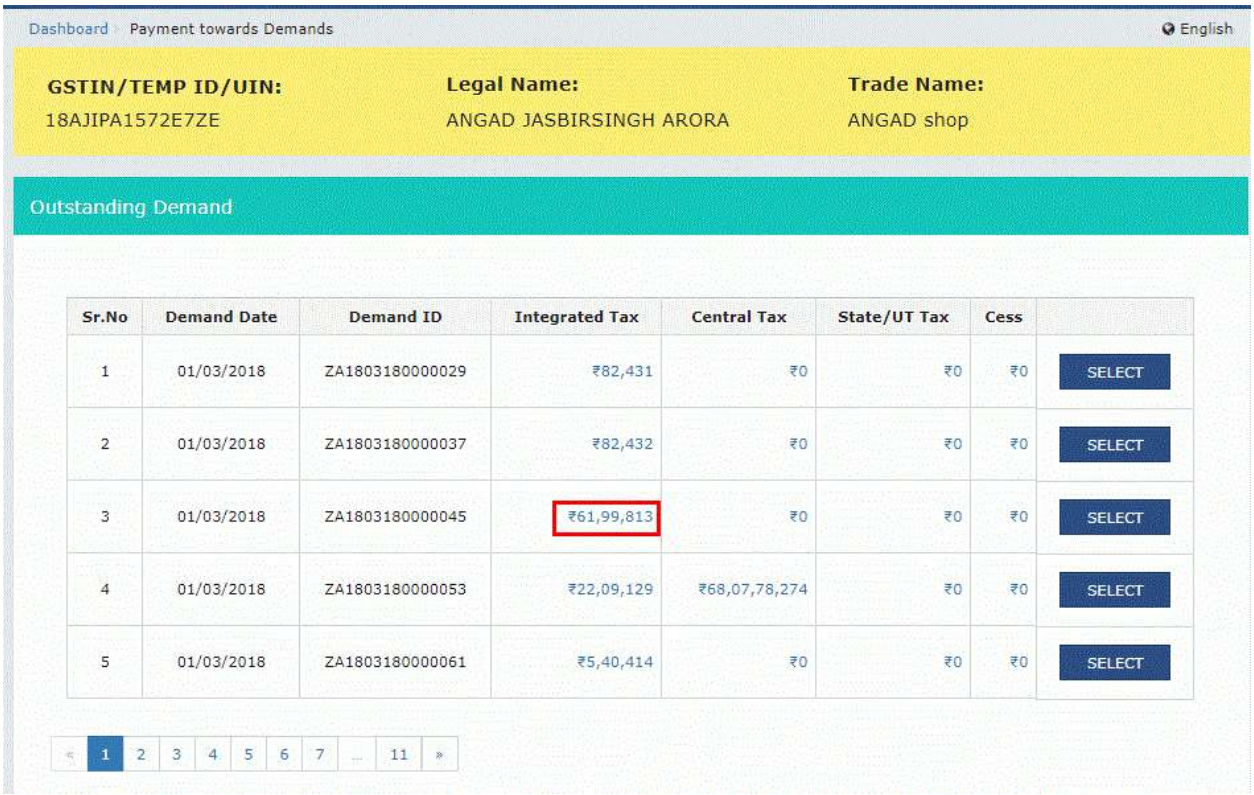
Grievance Management

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.

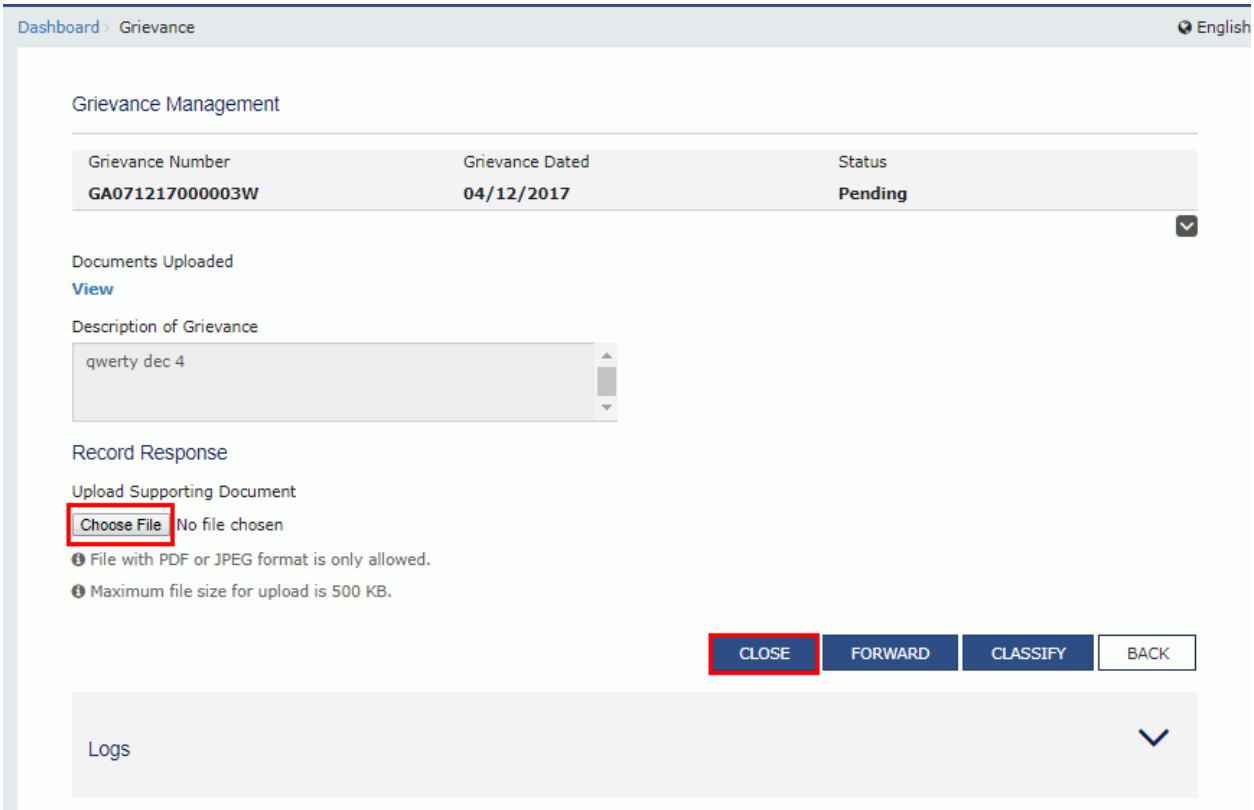


4. Grievance Dashboard is displayed by default. Select the **Grievance Number** link.

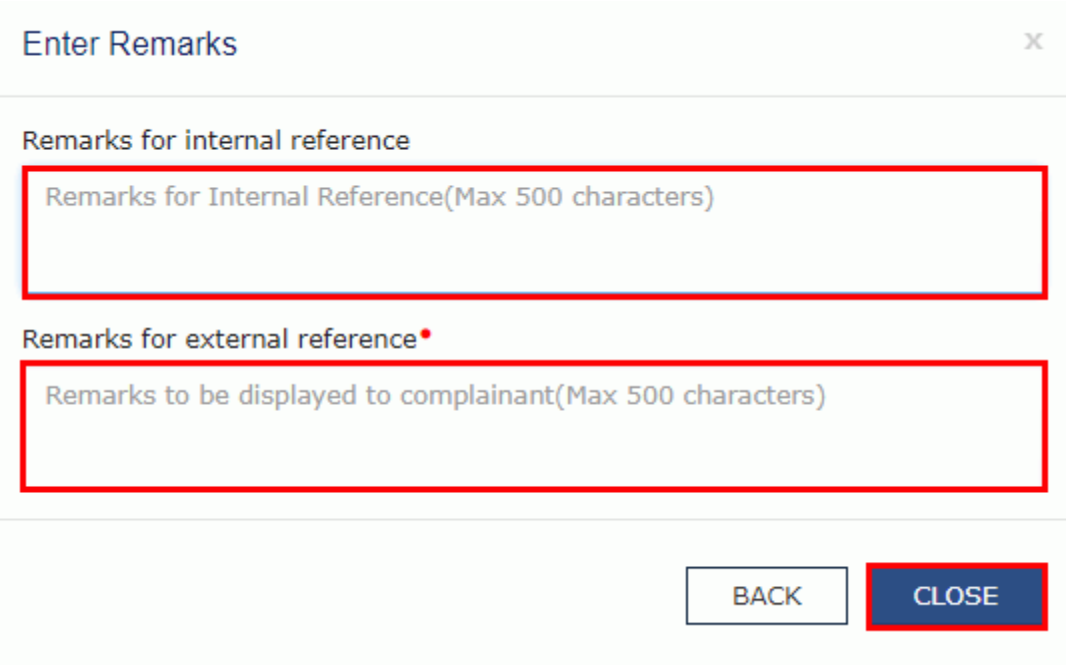
Grievance details are displayed. Here, you can Close/ Forward/ Classify the grievance.

Close Grievance:

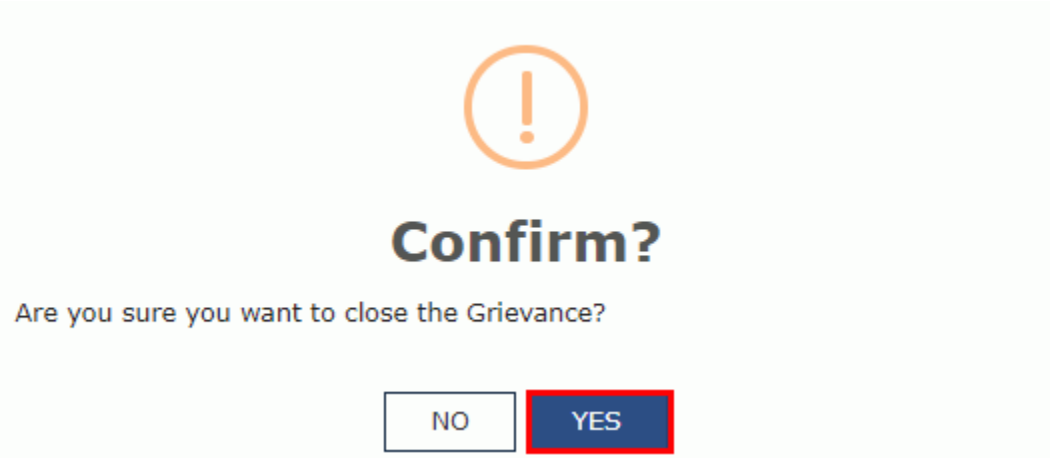
5. Click the **Choose File** button and upload the response document.
6. Click the **CLOSE** button.



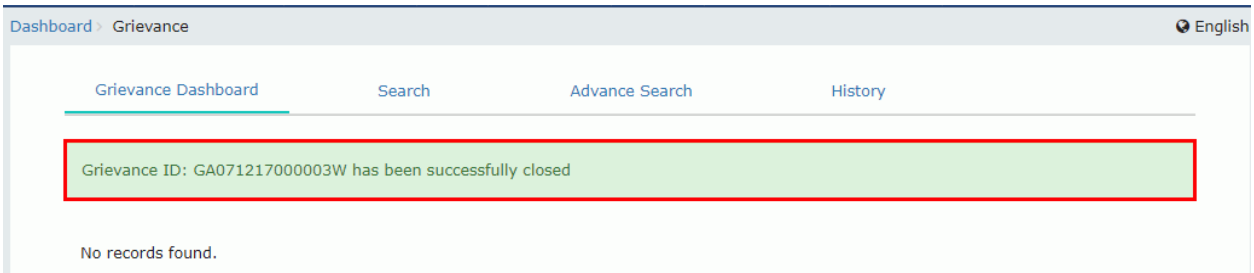
7. Enter the remarks for internal reference which can be viewed only by Tax Official.
8. Enter the remarks for external reference which can be viewed only by taxpayer.
9. Click the **CLOSE** button.



10. A confirmation message is displayed. Click the **Yes** button.

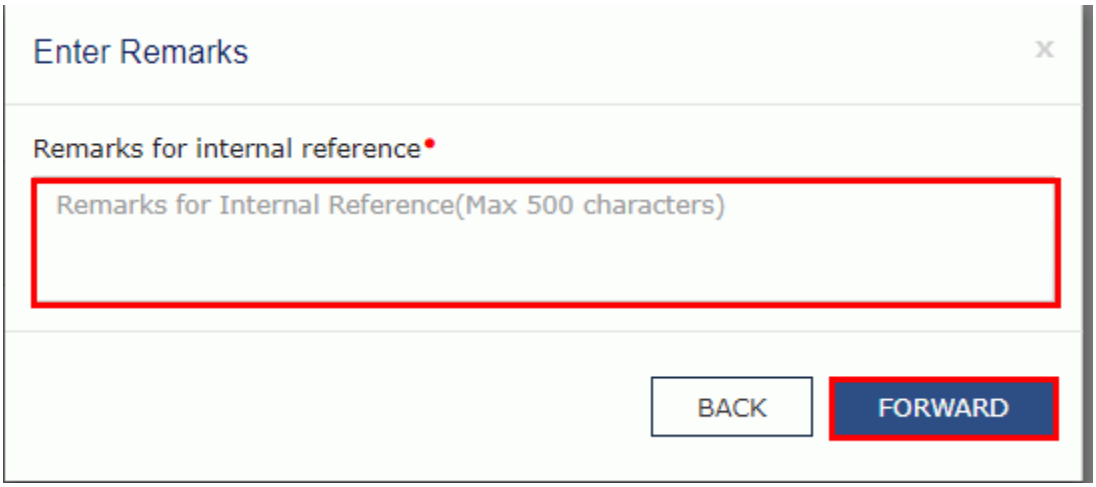


A confirmation message is displayed that Grievance is successfully closed.



Forward Grievance:

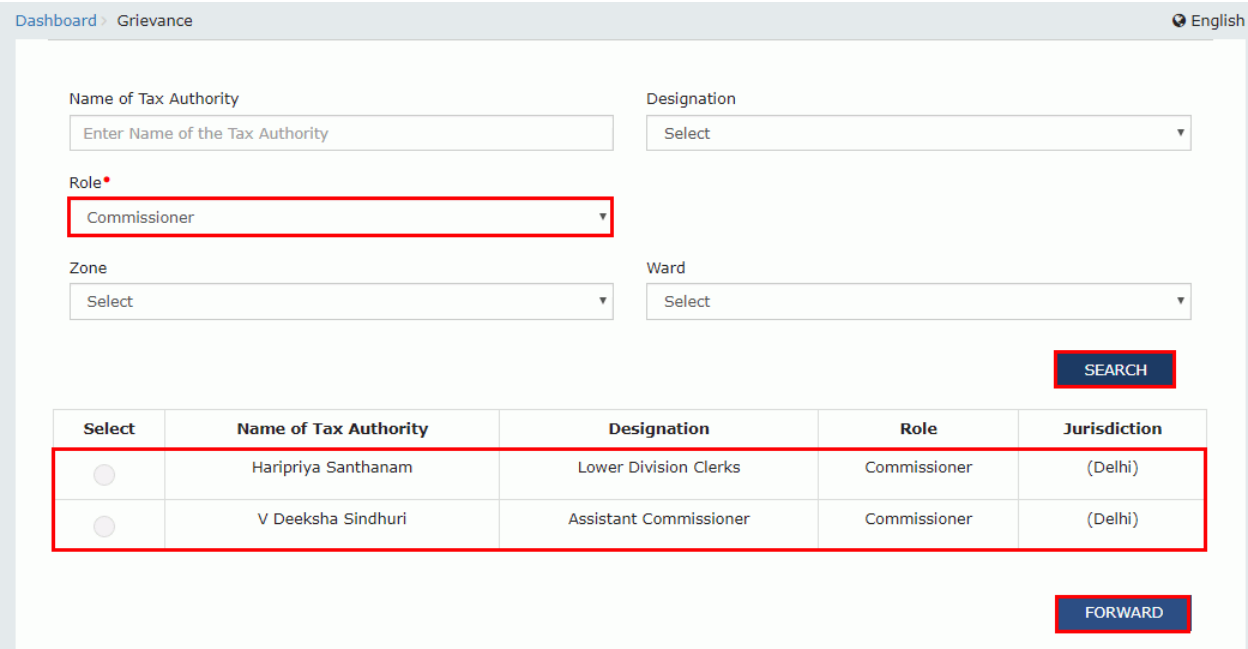
5. Click the **FORWARD** button.
6. Enter the remarks for internal reference.
7. Click the **FORWARD** button.



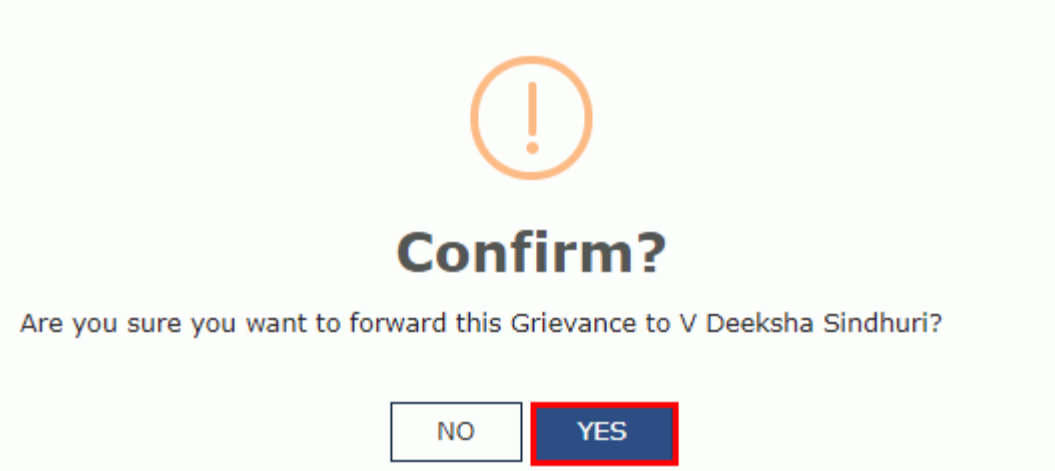
8. Select the **Role** of the officer from the drop-down list.
9. Click the **SEARCH** button.

The search results are displayed.

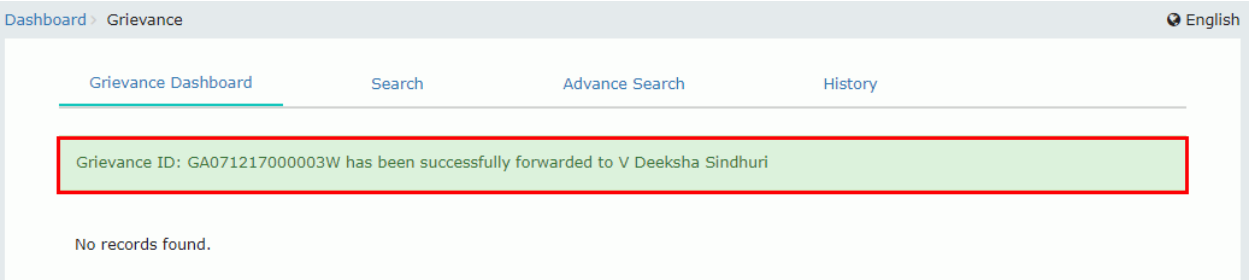
10. Select the name of the Tax Authority to whom you want to forward the grievance.
11. Click the **FORWARD** button.



12. A confirmation message is displayed. Click the **Yes** button.

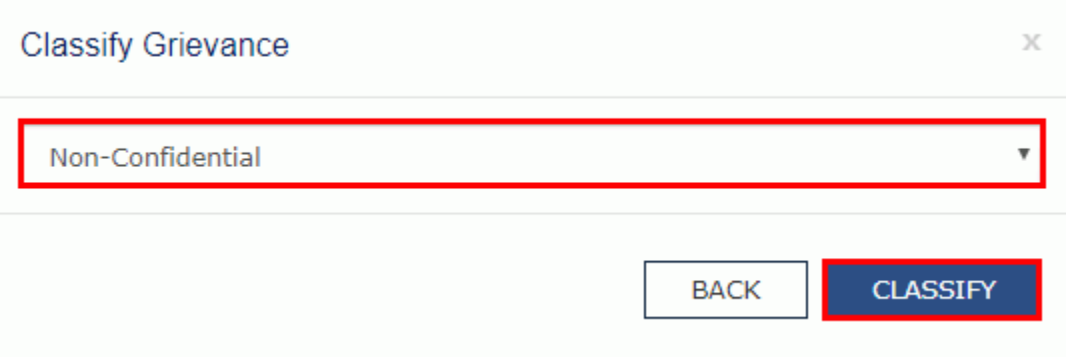


A confirmation message is displayed that Grievance is successfully forwarded.



Classify Grievance:

5. Click the **CLASSIFY** button.
6. Select Confidential/ Non-Confidential from the drop-down list.
7. Click the **CLASSIFY** button.



A success message is displayed that the grievance is classified.

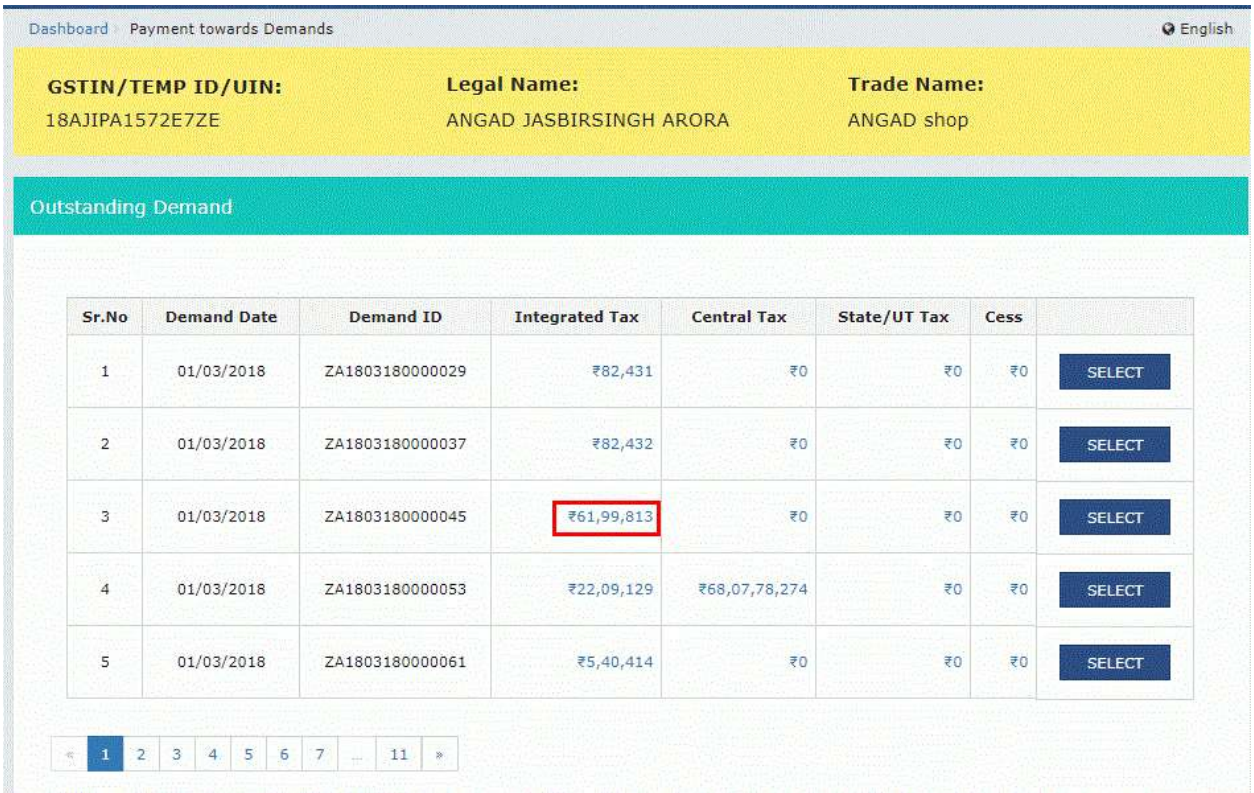
Grievance Successfully classified as Non-Confidential

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.

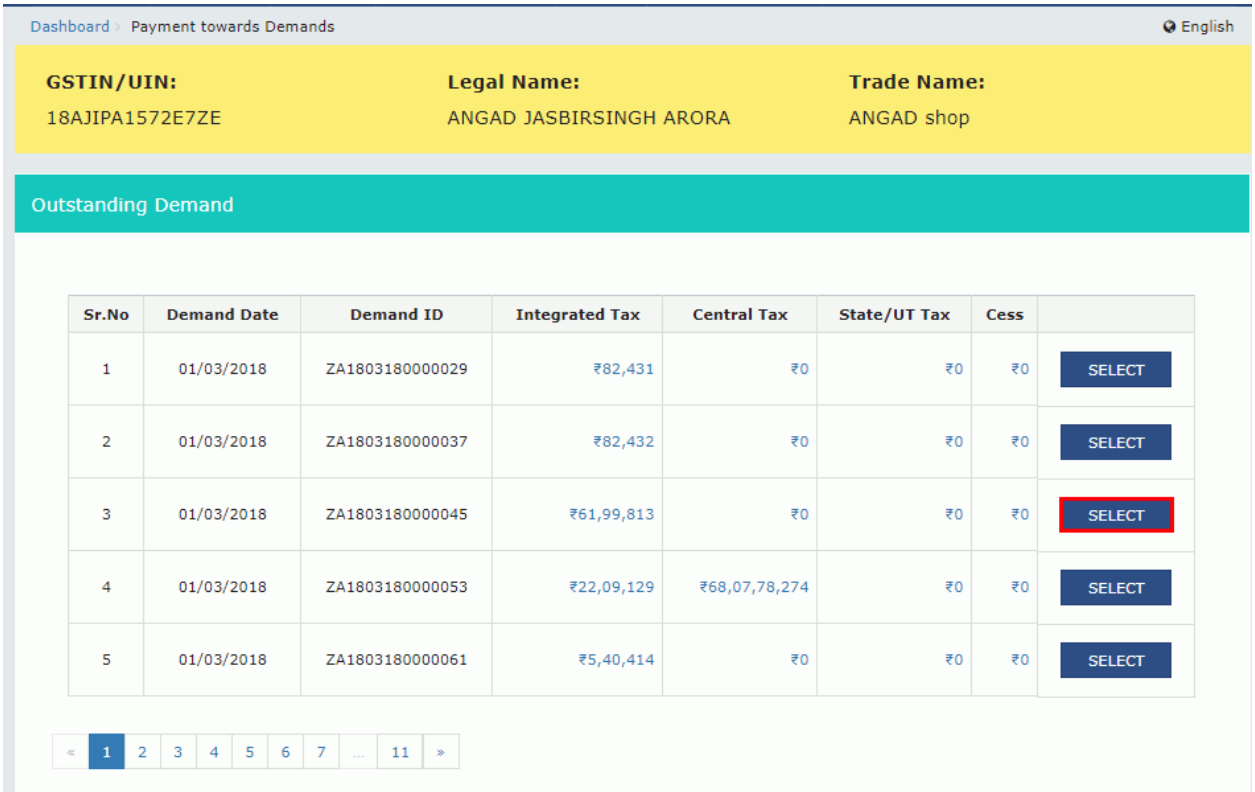


In case of Search:

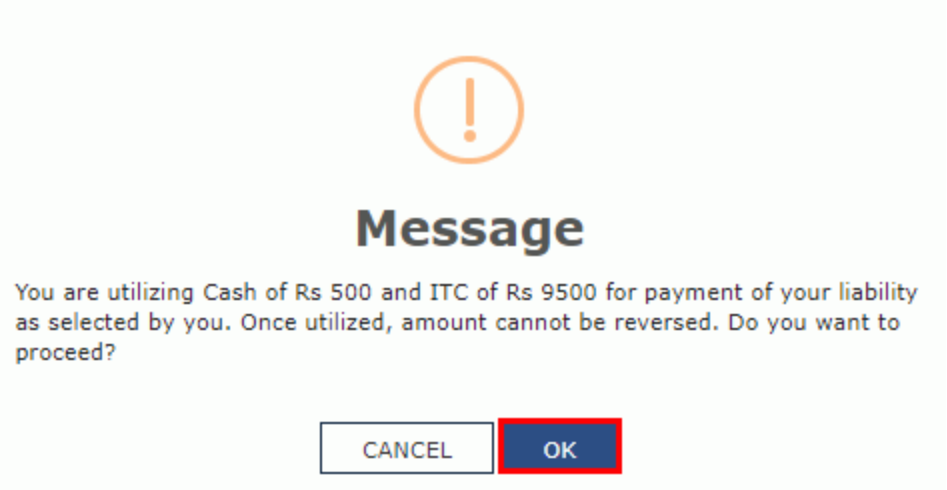
4. Click the **Search** tab.

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.

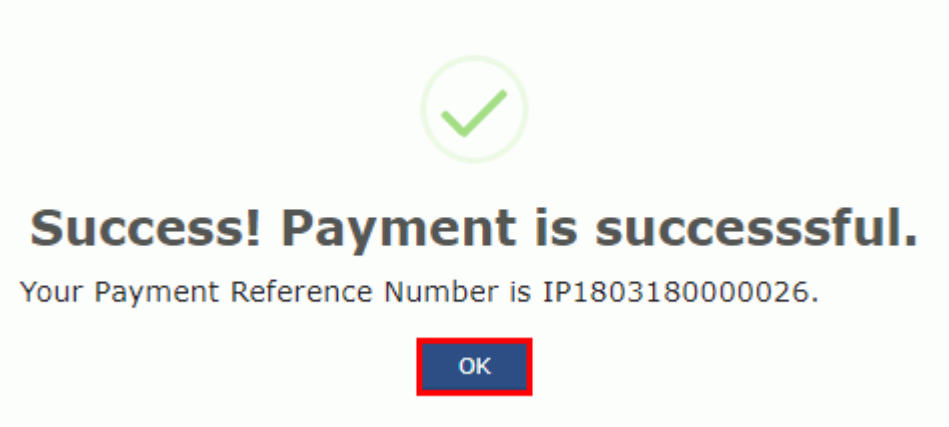


The details related to grievance number are displayed.

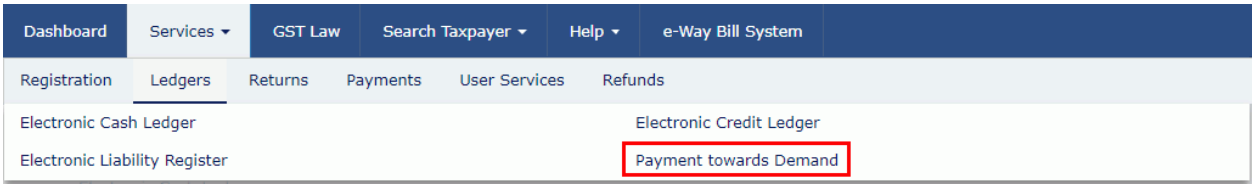


In case of Advance Search:

4. Click the **Advance Search** tab.



5. Select the appropriate choice from list of options displayed to search the details.
6. Click the **SEARCH** button.



The details related to grievance are displayed.

Grievance Dashboard | Search | Advance Search | History

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 & Address of Business: Enter Name & Address of Business

Name of Complainant: Enter Name of Complainant

Name of Tax Authority: Enter Name of the Tax Authority

SEARCH

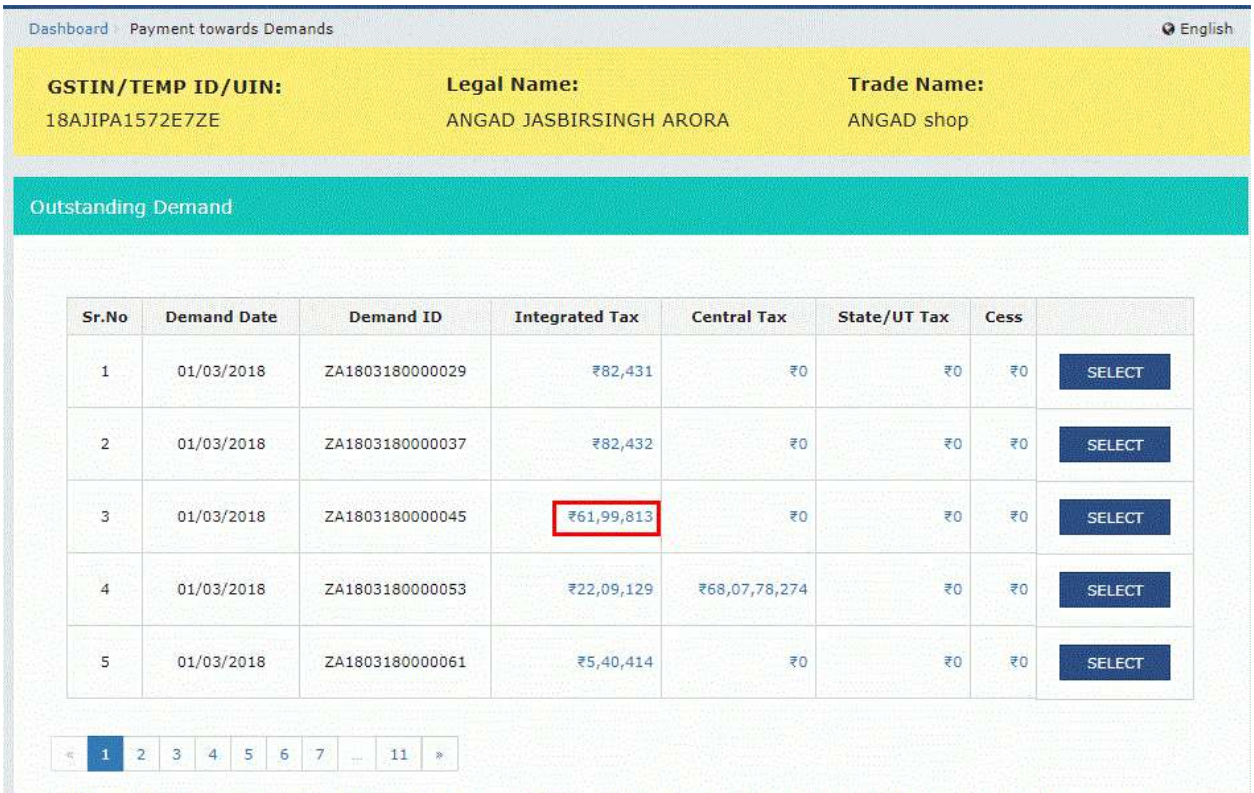
Sr. No.	Grievance Number	GSTIN/UIN	Status	Grievance Dated	Name & Address of Business	Name of Complainant	Name of Tax Authority	Jurisdiction
1	GA0711170000012		Submitted	24/11/2017		Test		
2	GA0711170000020		Submitted	24/11/2017	ABCD	ASD		
3	GA071117000003Y		Submitted	24/11/2017		ASD		
4	GA0712170000010		Pending	04/12/2017		Dilip		
5	GA071217000004U		Pending	06/12/2017		Dilip		
6	GA071217000005S		Pending	14/12/2017		ertttt		

Viewing Grievance History

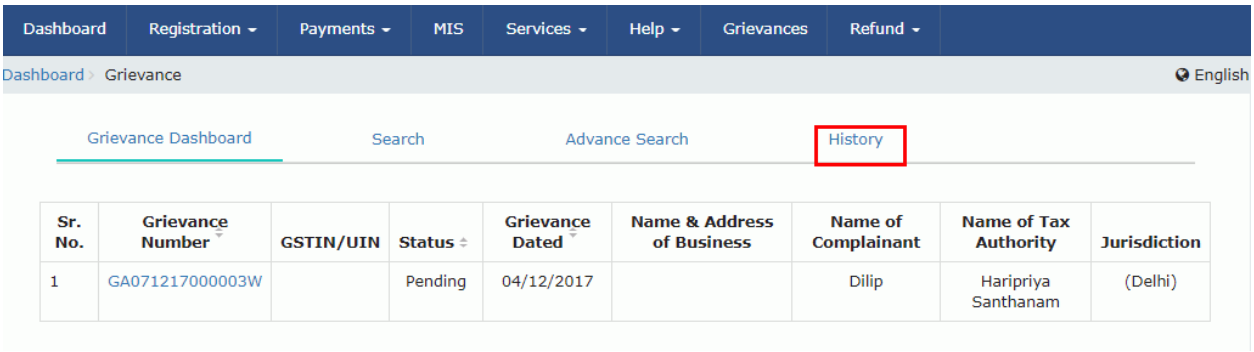
How can I view the history related to grievances/ complaints filed on the GST Portal?

To search the history related to grievances/ complaints filed on the GST Portal, perform following steps:

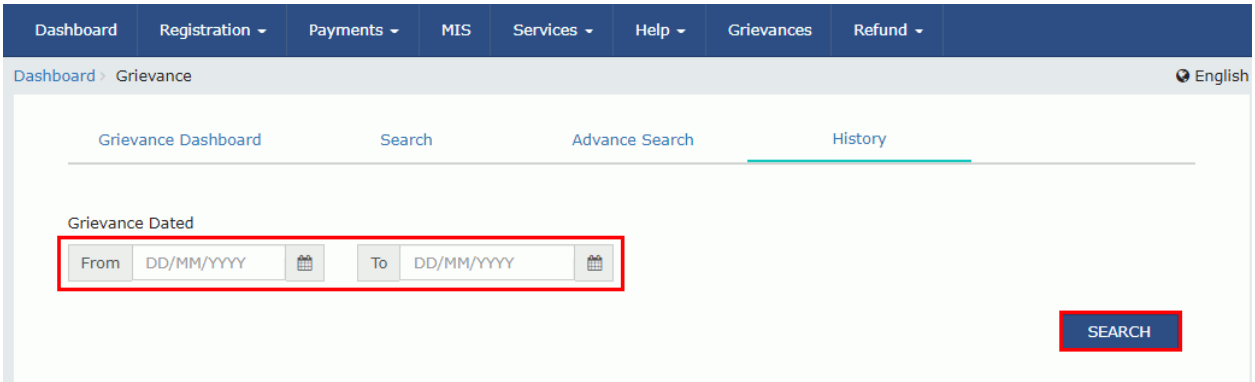
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Click the **Grievances** option.



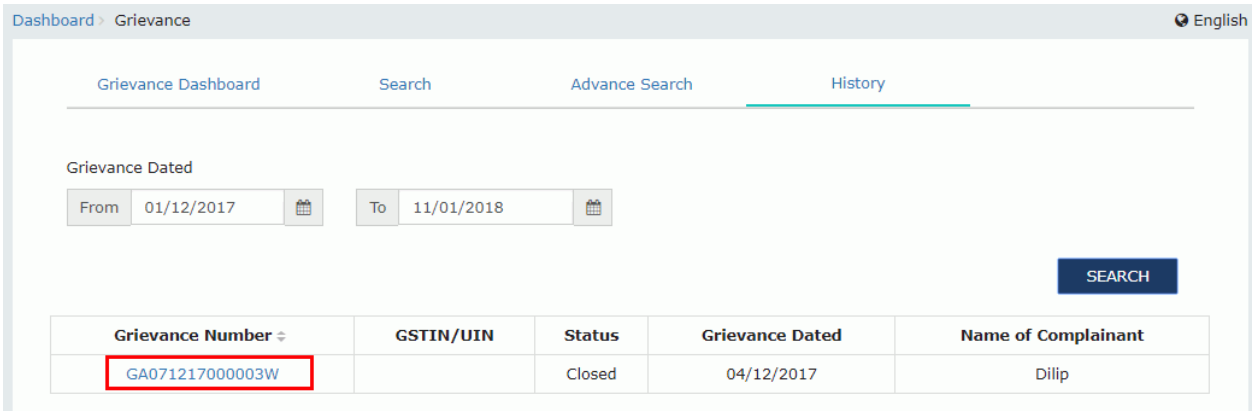
4. Click the **History** tab.



5. Select the grievance date using the calendar.
6. Click the **SEARCH** button.



The search results are displayed. Click the **Grievance Number** link to view the grievance details.



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		View
2	11/01/2018		V Deeksha Sindhuri	Forwaded to Delhi State Officials		No document uploaded
3	11/01/2018	Closed			Closed	No document uploaded

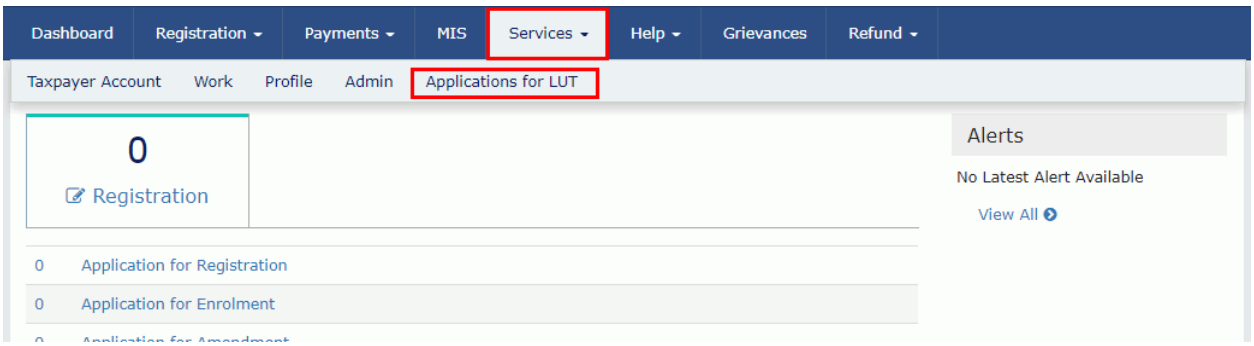
Letter of Undertaking

Viewing Letter of Undertakings Filed

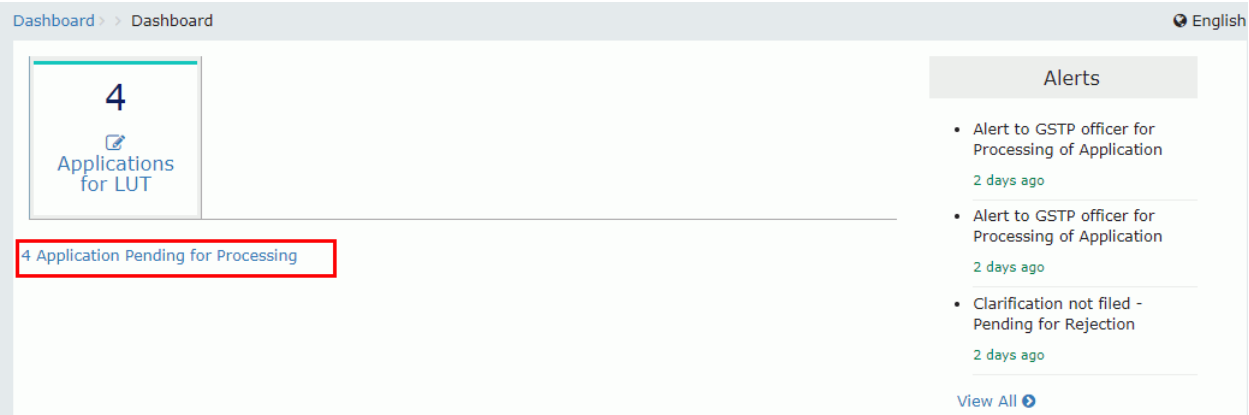
How can I view/ download Letter of Undertakings (LUT) filed by the taxpayer on the GST Portal?

To view/ download Letter of Undertakings (LUT) filed by the taxpayer 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 **Services > Applications for LUT** option.



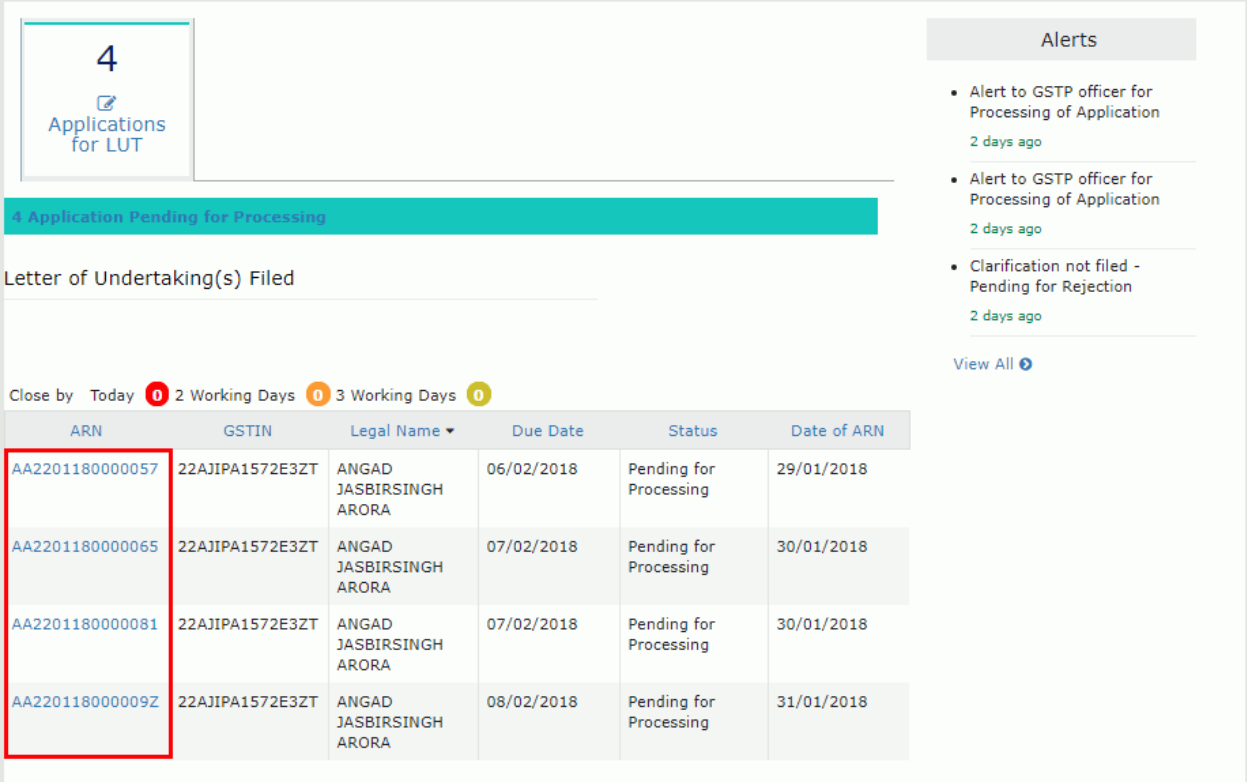
4. Applications for LUT tab shows all the LUTs pending with tax official for processing. Click on the **Application Pending for Processing** link to view the list of pending ARN Numbers of LUTs.



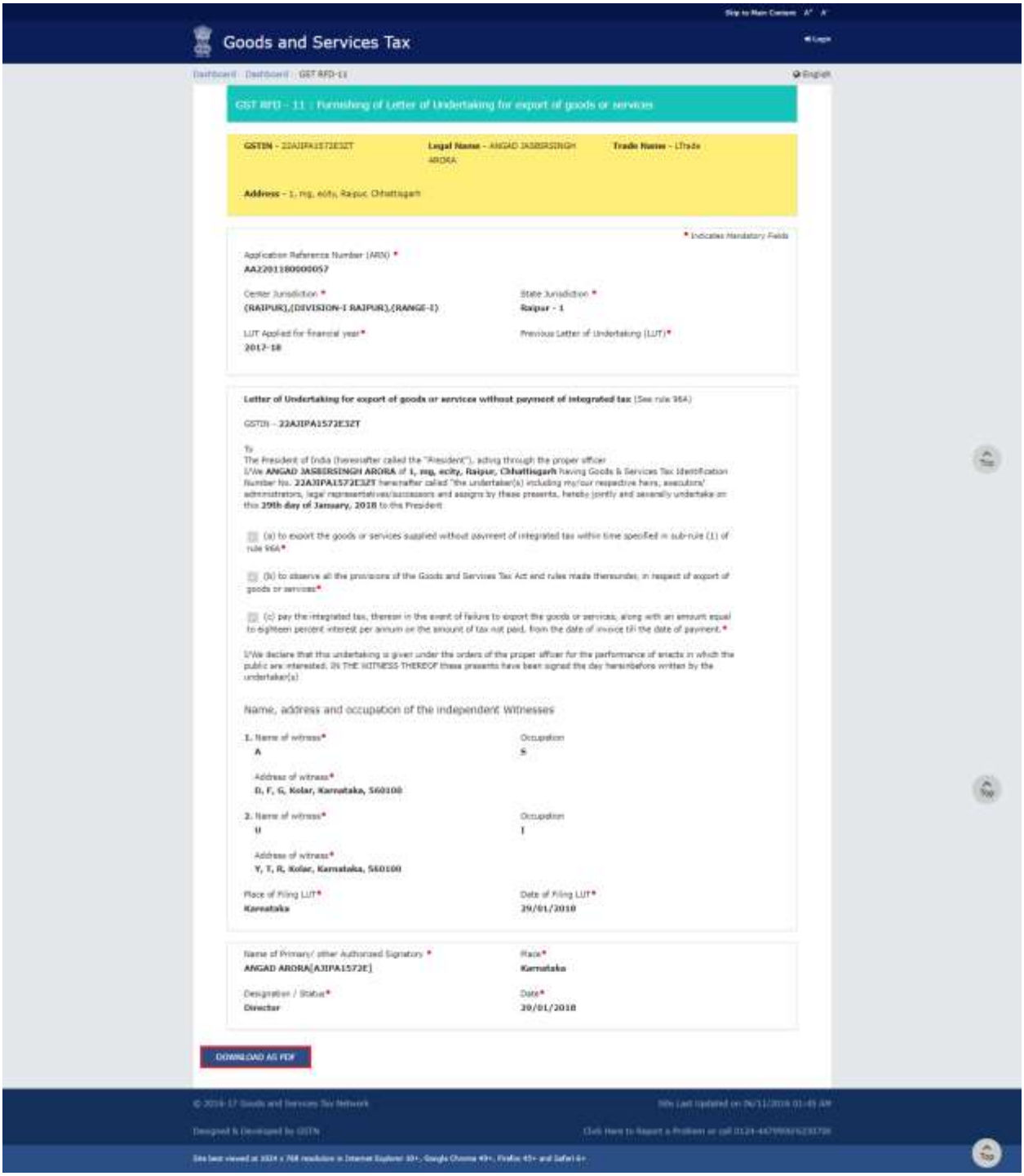
5. Select the **ARN Number** of the LUT filed.

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.



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



Goods and Services Tax

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

GSTIN - 22AJIPA1572E3ZT **Legal Name** - ANGAD JASBERSINGH ARORA **Trade Name** - LTrade

Address - 1, mg, ecity, Raipur, Chhattisgarh

* Indicates Mandatory Fields

Application Reference Number (ARN) *
AA220118000057

Center Jurisdiction *
(RAIPUR),(DIVISION-I RAIPUR),(RANGE-I)

State Jurisdiction *
Raipur - 1

LUT Applied for financial year*
2017-18

Previous Letter of Undertaking (LUT)*

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

GSTIN - **22AJIPA1572E3ZT**

To
The President of India (hereinafter called the "President"), acting through the proper officer
I/We **ANGAD JASBERSINGH ARORA** of **1, mg, ecity, Raipur, Chhattisgarh** having Goods & Services Tax Identification Number No. **22AJIPA1572E3ZT** 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 **29th day of January, 2018** 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*
A

Occupation
S

Address of witness*
D, F, G, Kolar, Karnataka, 560100

2. Name of witness*
U

Occupation
I

Address of witness*
Y, T, R, Kolar, Karnataka, 560100

Place of Filing LUT*
Karnataka

Date of Filing LUT*
29/01/2018

Name of Primary/ other Authorized Signatory *
ANGAD ARORA(AJIPA1572E)

Place*
Karnataka

Designation / Status*
Director

Date*
29/01/2018

DOWNLOAD AS PDF

The downloaded PDF is displayed. You can download and take a print out of the application and process it manually till the time online processing is available.

FORM GST RFD-11

[See rule 96A]

Furnishing of Letter of Undertaking for export of goods or services

Applicant Details :

GSTIN **22AJIPA1572E3ZT**	Legal Name **ANGAD JASBIRSINGH ARORA**
Trade Name **LTrade**	Address **1, mg, ecity, Raipur, Chhattisgarh**

LUT details :

LUT Applied for financial year **2017-18**	Document Upload *Previous Letter of Undertaking (LUT)*

Assessment and Adjudication

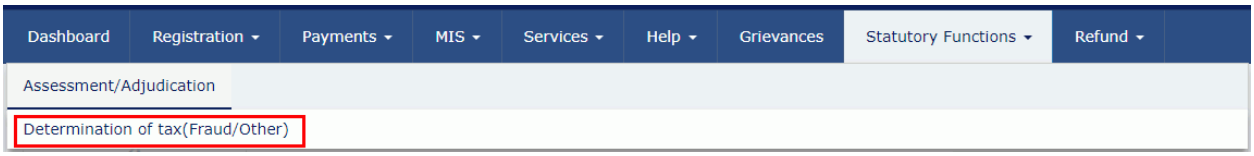
Determination of Tax

Upload of Summary of Order of Tax

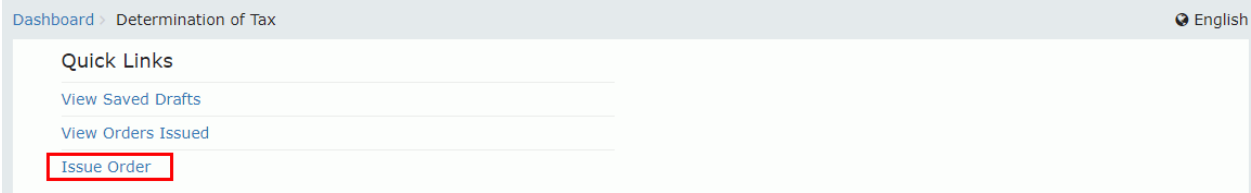
How can I upload Form DRC 07 on the GST Portal?

To upload summary of the order, issued for determining tax liability, perform following steps:

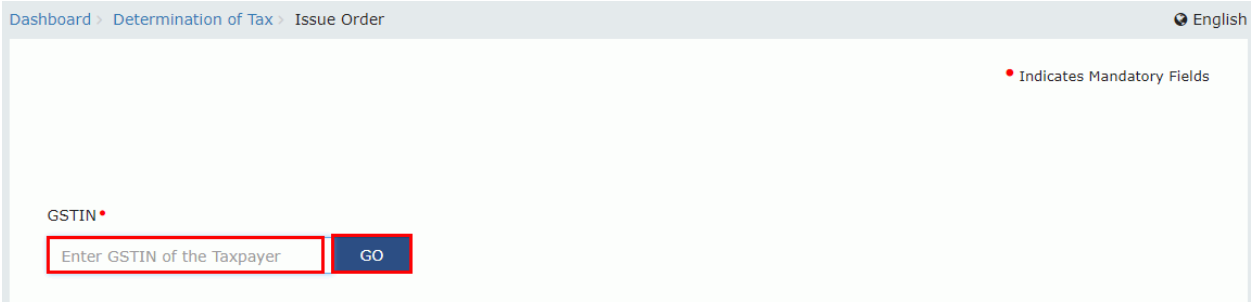
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Determination of tax (Fraud/other)** option.



4. Under Quick links, click the **Issue Order** link.



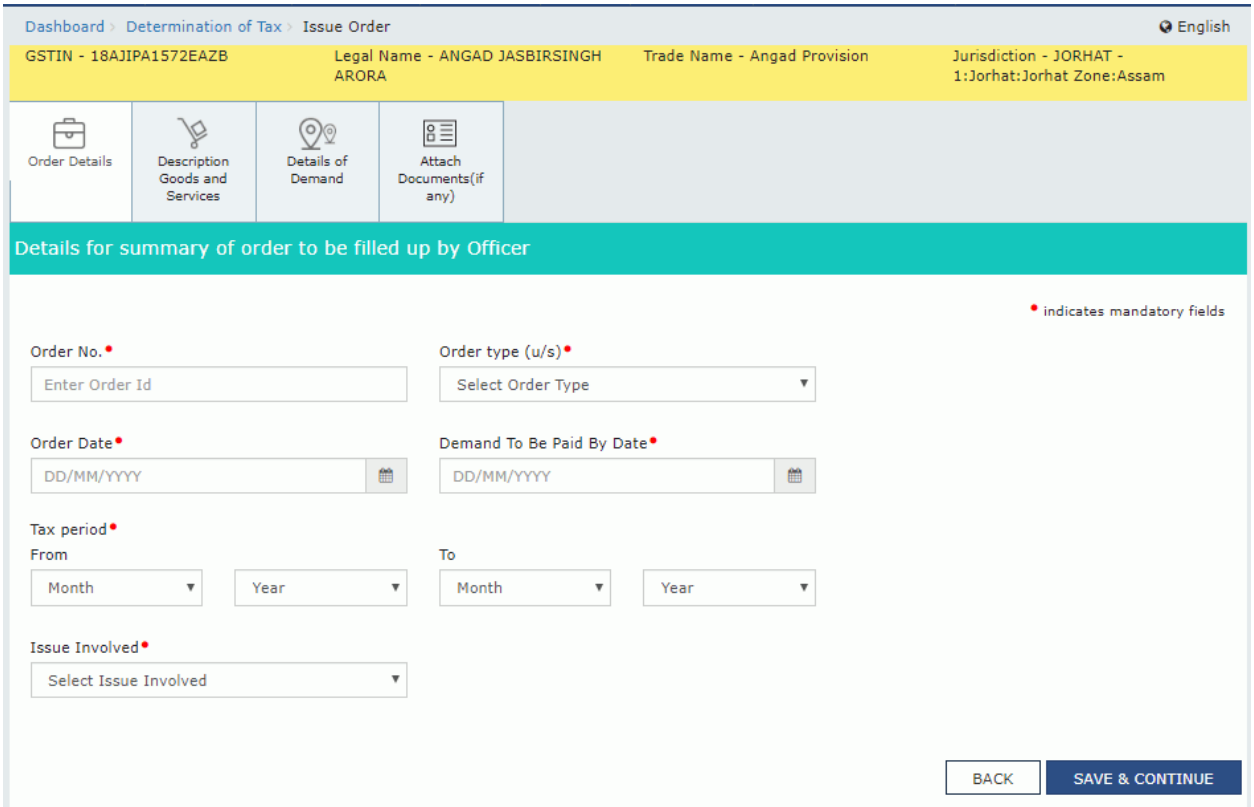
5. In the **GSTIN** field, enter the GSTIN of the taxpayer of whom summary of the order has to be uploaded.



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

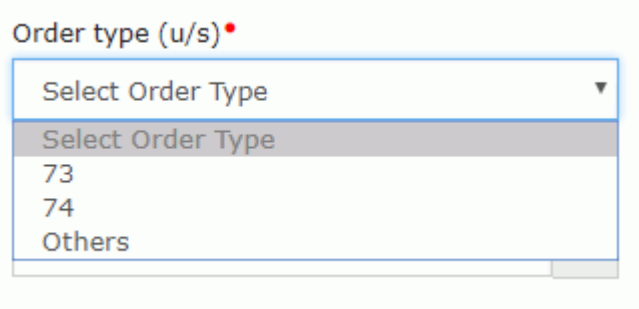
[Description Goods and Services](#)
[Details of Demand](#)
[Attach Documents](#)



Order Details tab:

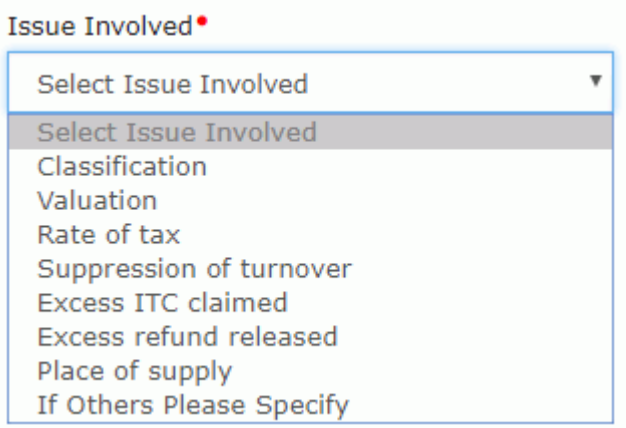
The **Order Details** tab is selected by default. This tab displays the order information to be filled by the Tax Officer.

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.

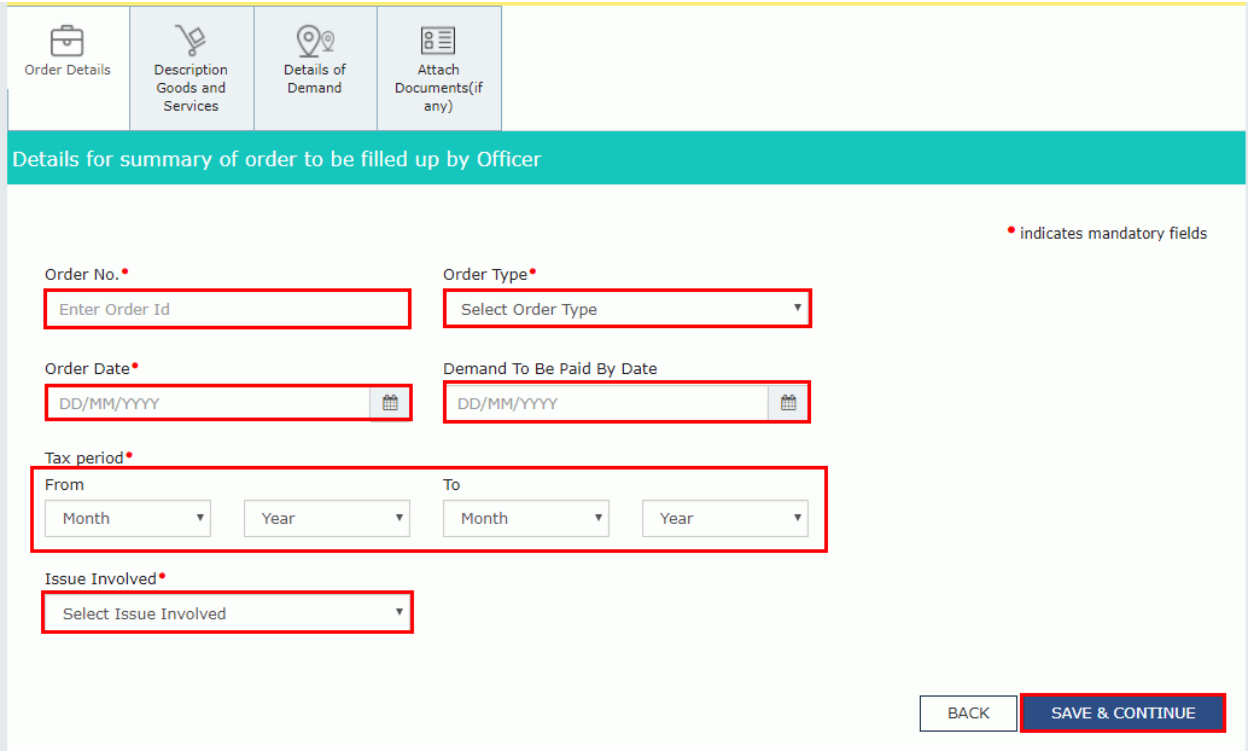


9. Select the **Order Date** using the calendar.
10. Select the **Demand to be paid by Date** using the calendar.
11. Select the **tax period** for which the order has to be issued.
12. Select the **Issue Involved** from the drop-down list.

Note: You can choose only one option for issue involved from the drop-down list.



13. Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Order Details section indicating the completion of the tab information.



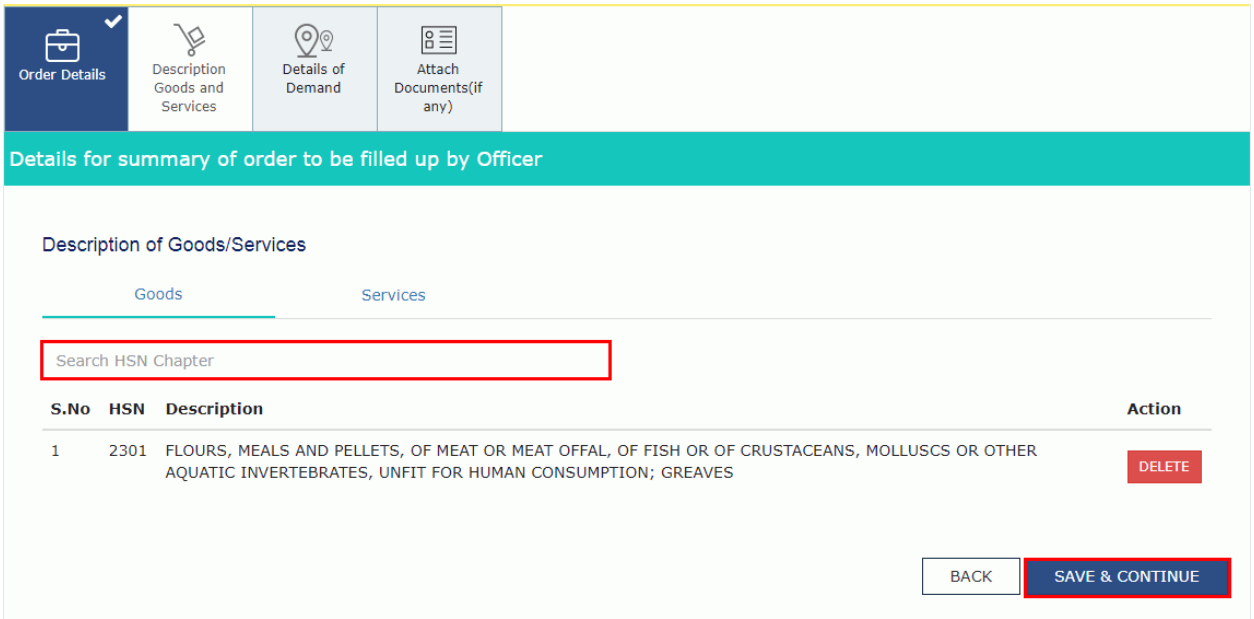
Description Goods and Services

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.

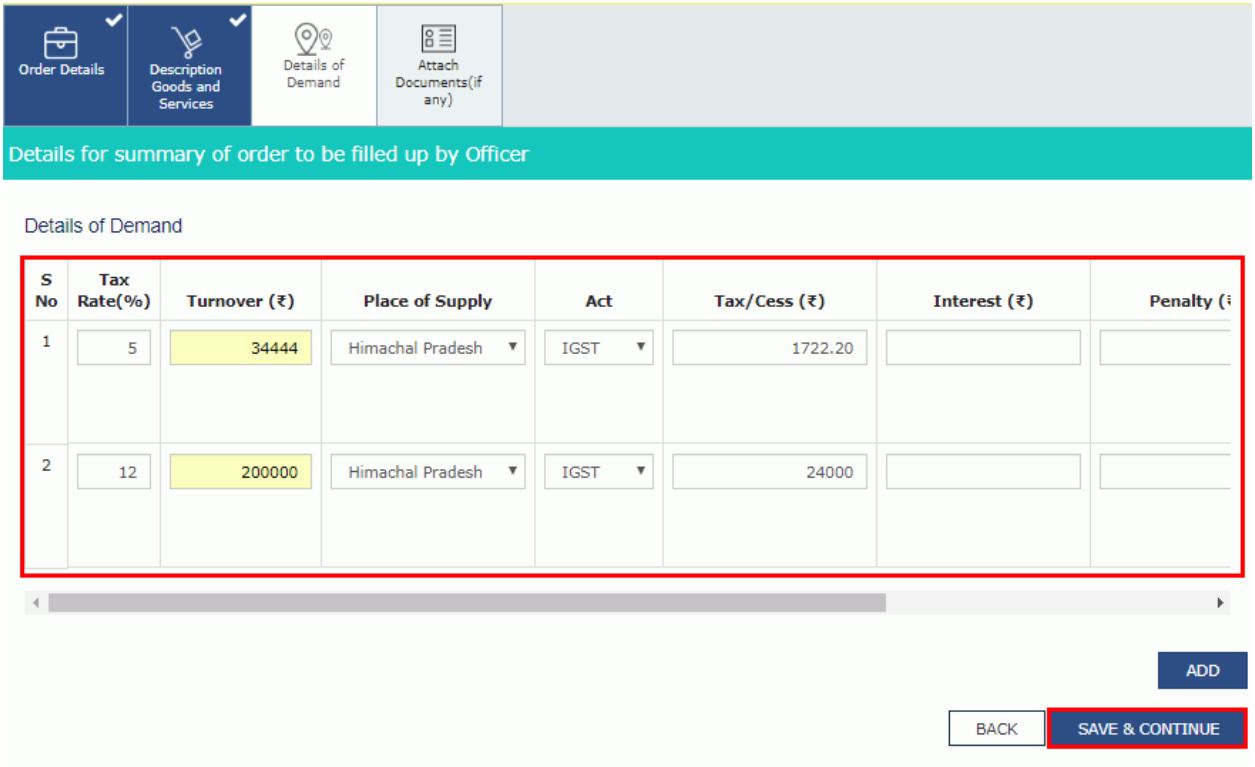


Details of Demand

This tab page displays the details of the demand.

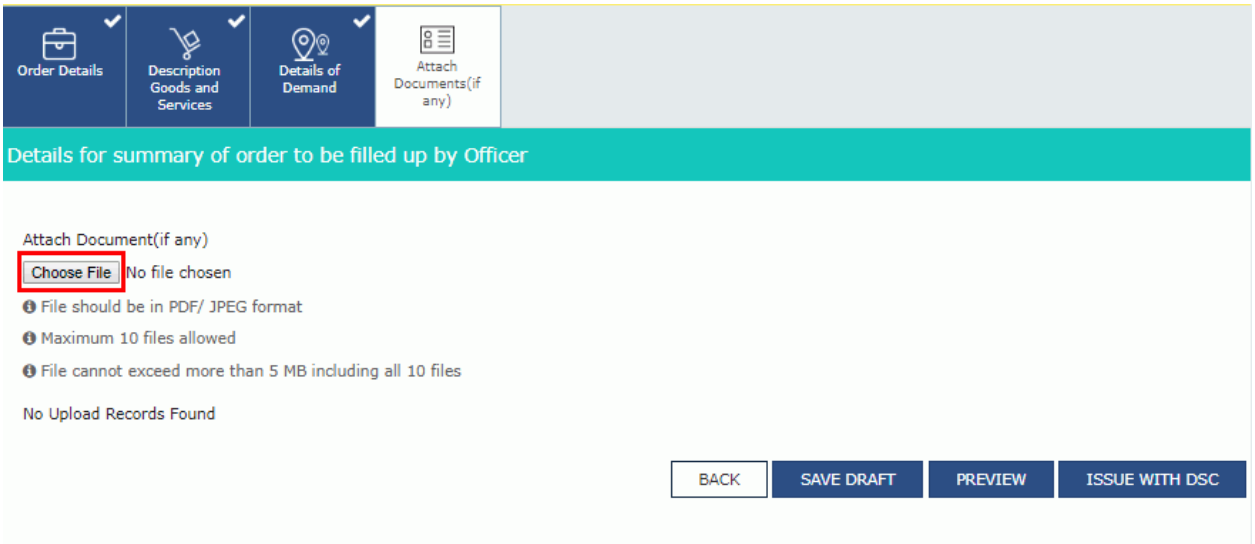
17. Enter the details of demand like the tax rate, turnover, Place of Supply, relevant Act, tax interest etc.
18. Click the **ADD** button to insert more information in case of goods/services having more than one tax rates, place of supply, etc.
19. Click the **SAVE & CONTINUE** button.

Note: You can select multiple tax rate for the same Act and Place of Supply.



Attach Documents

20. Select the **Choose File** button and attach document.



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 : 18AJIPA1572EAZB
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

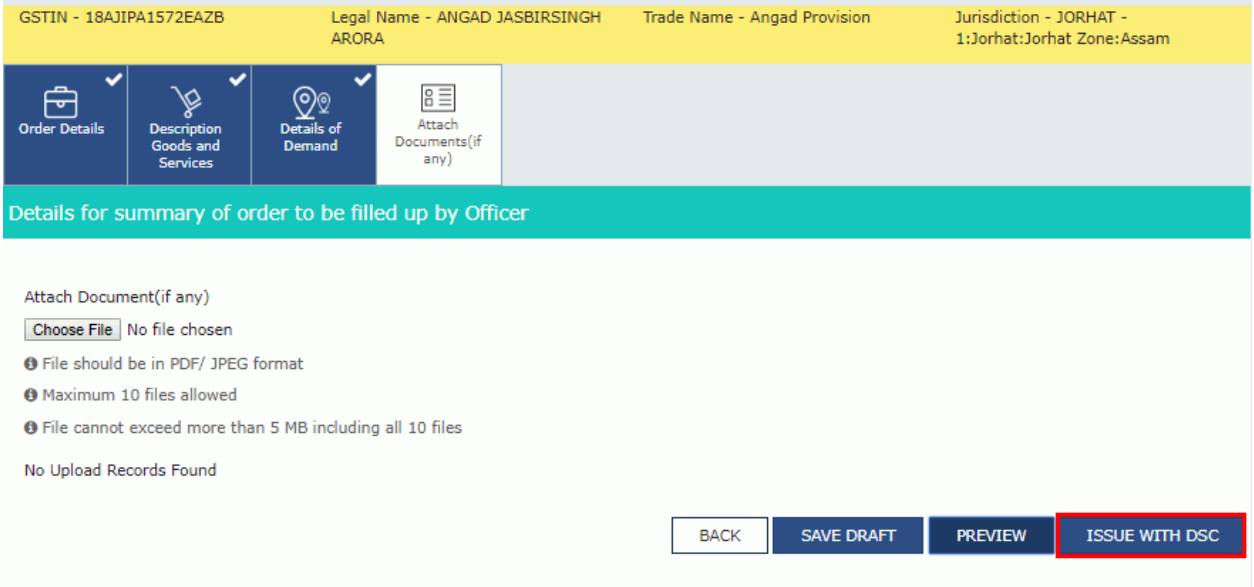
4. Details of demand

(Amount in Rs.)

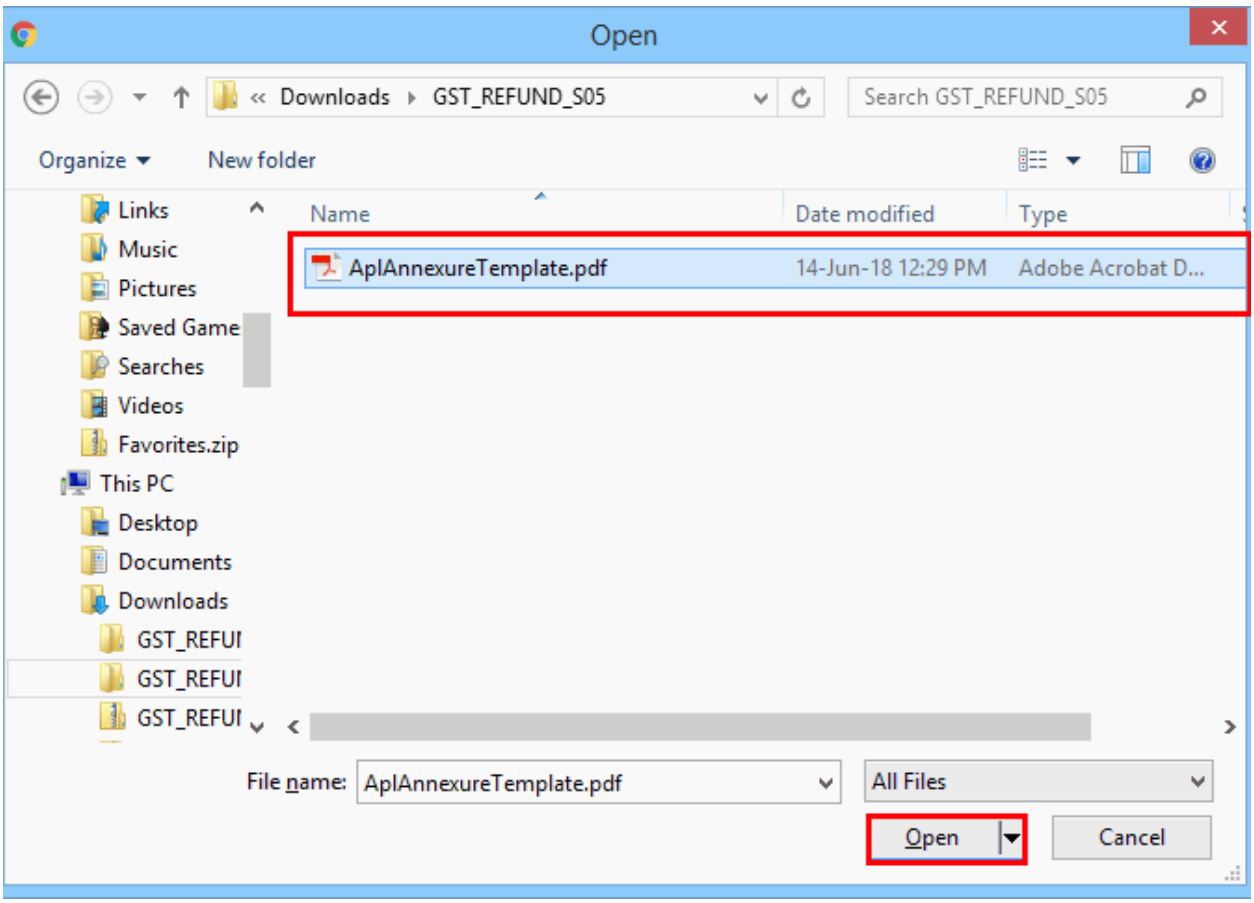
Sr. No	Tax rate (%)	Turnover	Place of supply	Act	Tax/Cess	Interest	Penalty	Others	Total
1	5	34,444.00	Himachal Pradesh	IGST	1,722.20	0.00	0.00	0.00	1,722.20
2	12	2,00,000.00	Himachal Pradesh	IGST	24,000.00	0.00	0.00	0.00	24,000.00

Draft

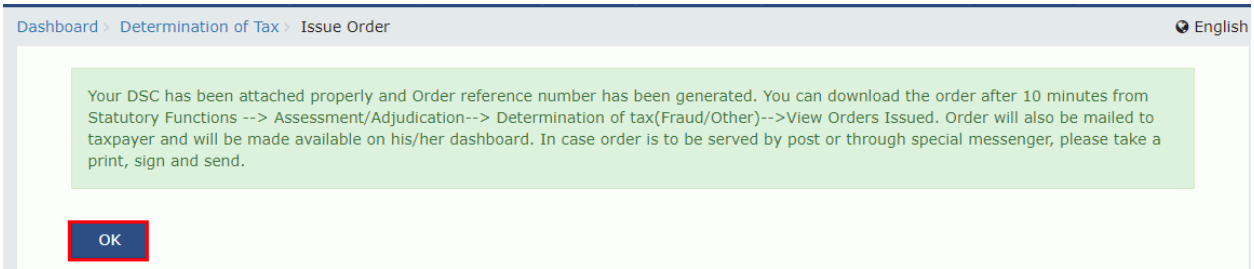
22. Click the **ISSUE WITH DSC** button.



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.

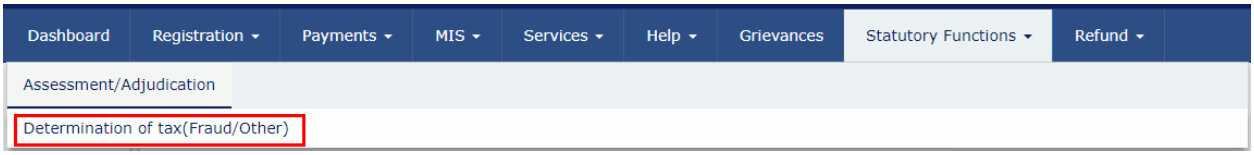


View Saved Draft

How can I view saved drafts of the orders to be issued to the taxpayer for determination of tax liability?

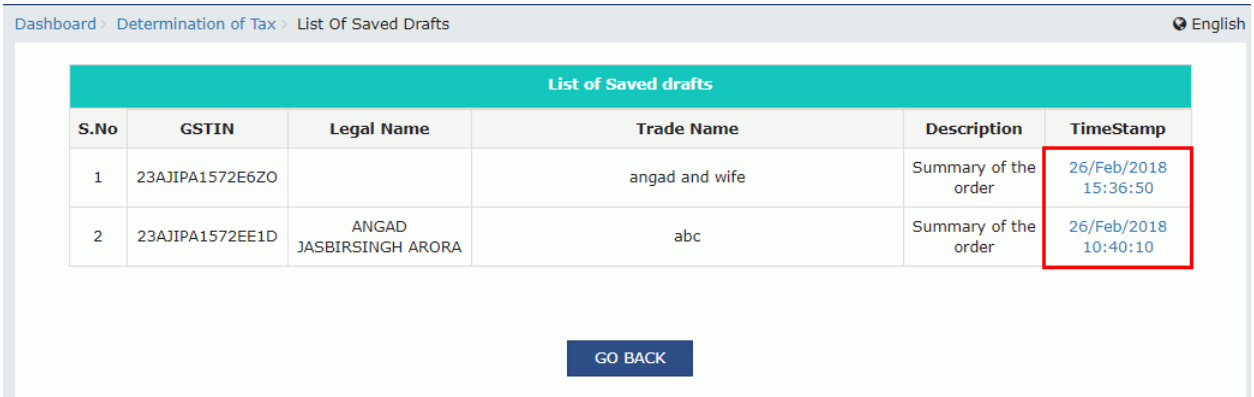
To view the saved draft order to be issued to the taxpayer for determination of tax liability, perform following steps:

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.



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

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.•
45645656555555555555

Order Type•
73

Order Date•
26/02/2018

Demand To Be Paid By Date
26/05/2018

Tax period•

From
JUL 2017

To
JAN 2018

Issue Involved•
Classification

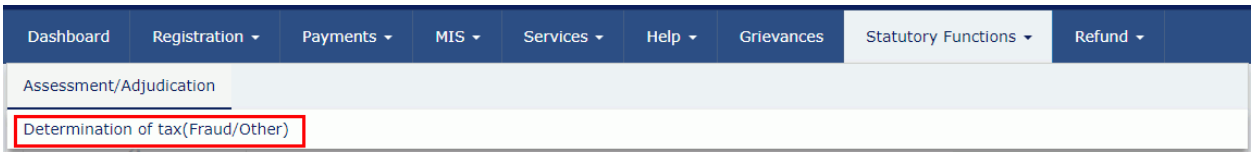
BACK | SAVE & CONTINUE

View Orders Issued

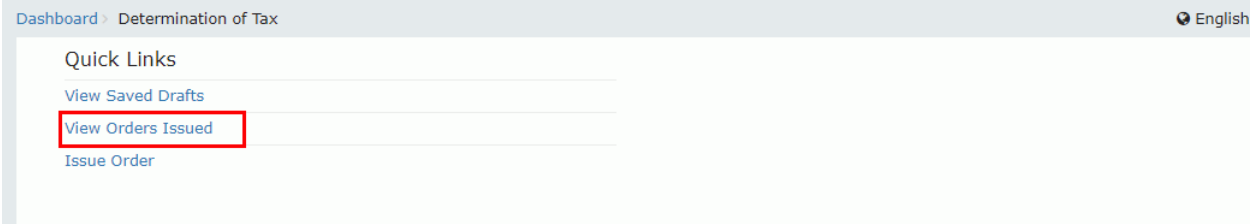
How can I view the orders issued to the taxpayer of determination of tax liability?

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.

Printed doc

Dashboard > Determination of Tax > List Of Orders Issued

English

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	

« 1 2 3 4 5 6 7 »

GO BACK

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:

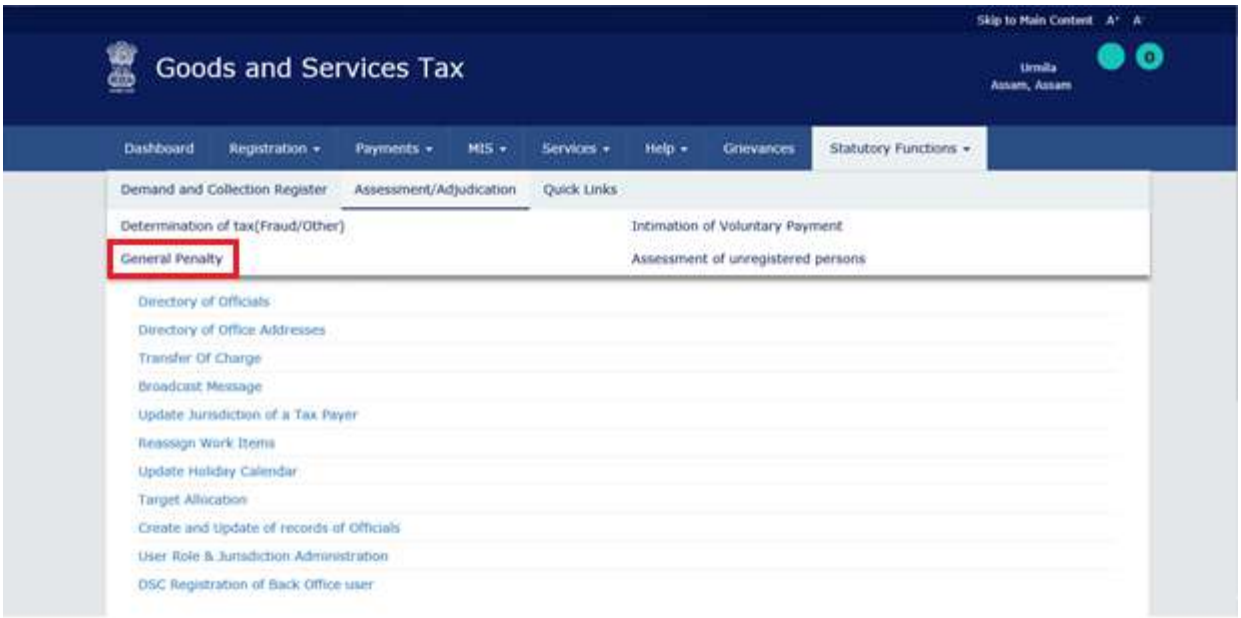
A. Go to that particular person's Case Detail page by either searching for the ARN (Application Reference Number)/Case ID of the person liable to pay a general penalty or Suo Moto
B. Issue a Show Cause Notice (SCN)
C. Issue a Reminder, if needed
D. View Replies by the Taxpayer, if any
E. Issue an Adjournment, 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.

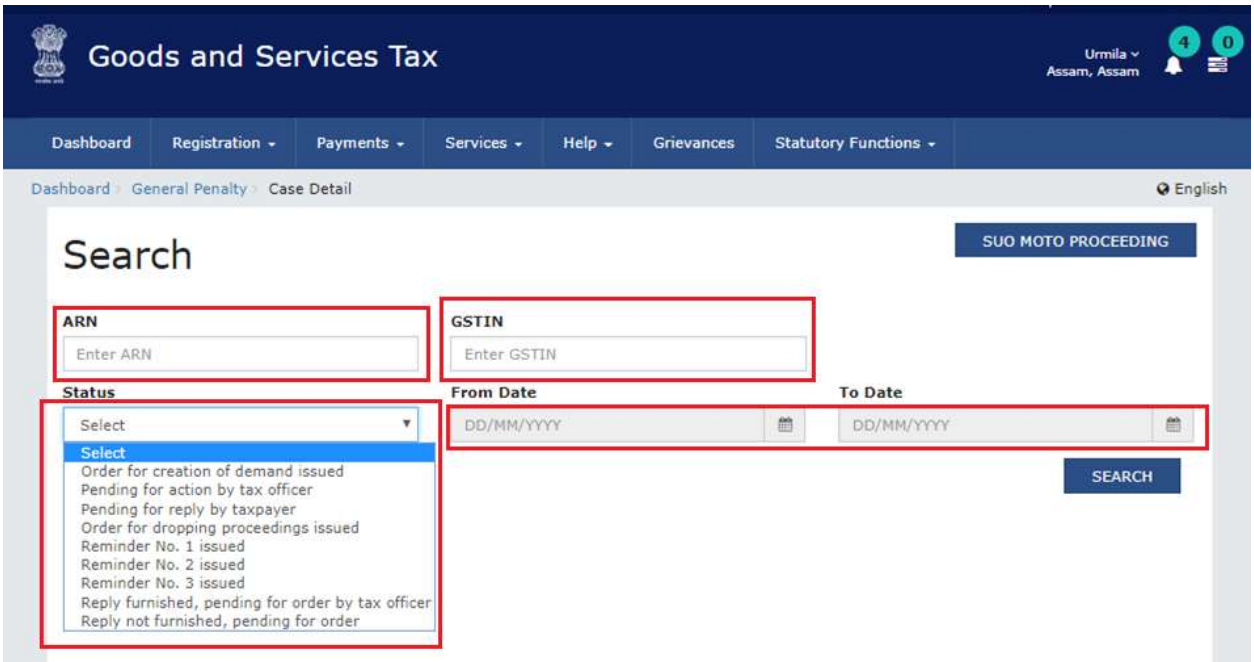
A. Searching for the ARN (Application Reference Number)/Case ID of the person liable to pay a general penalty

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.



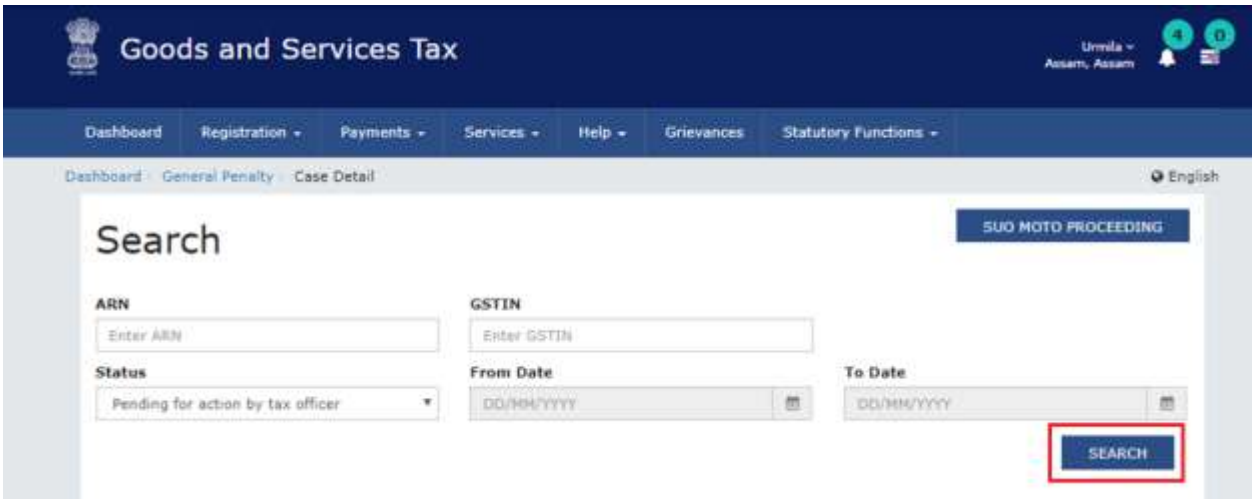
4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** *(select from the drop-down list as shown)* or **From Date** & **to Date**



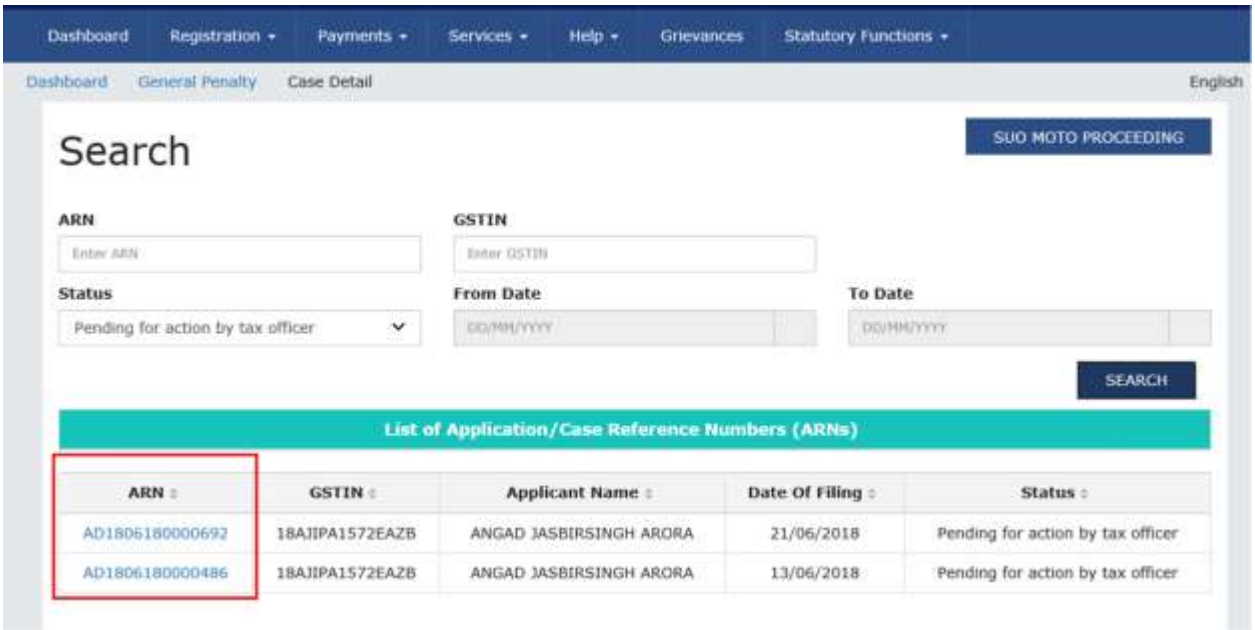
<u>Note 1:</u> You must enter data in at least one field to proceed.

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.



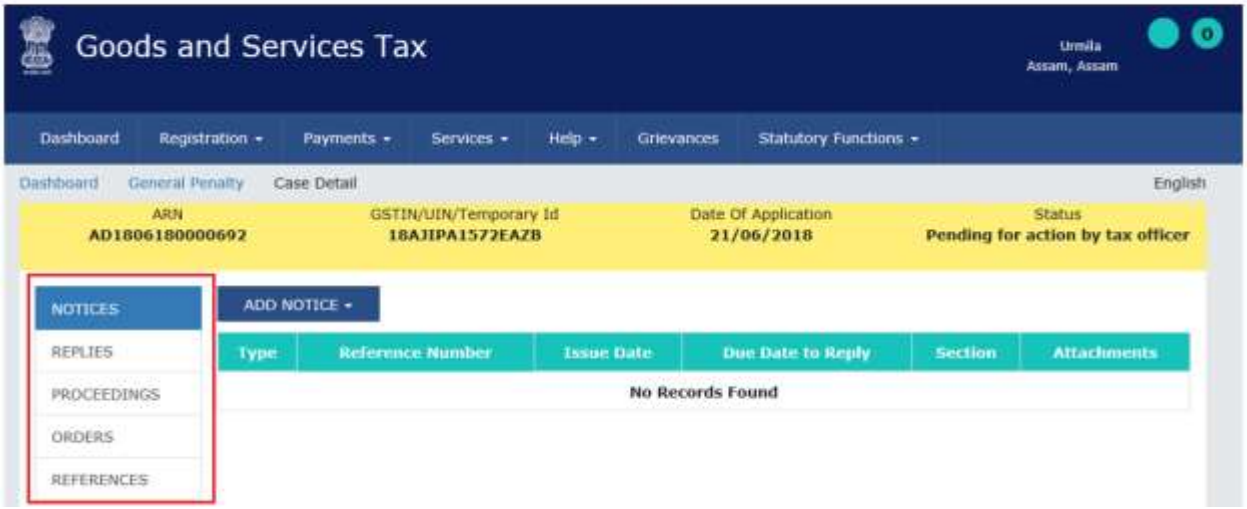
6. Based on your search criteria, the required ARN/Case ID or the list of the required ARNs/Case ID of person (s) liable to pay a general penalty gets displayed. Click the **ARN/Case ID** hyperlink of the case you want to act on.



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



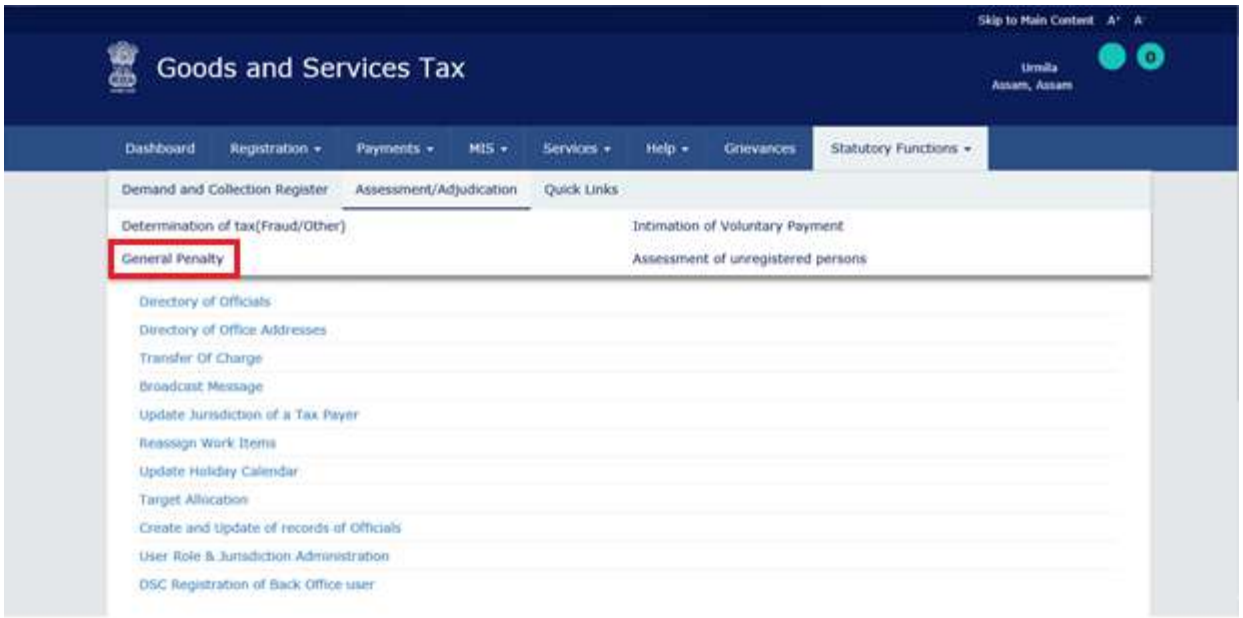
Note: On this page, the NOTICES tab is selected by default.

Go back to the Main Menu

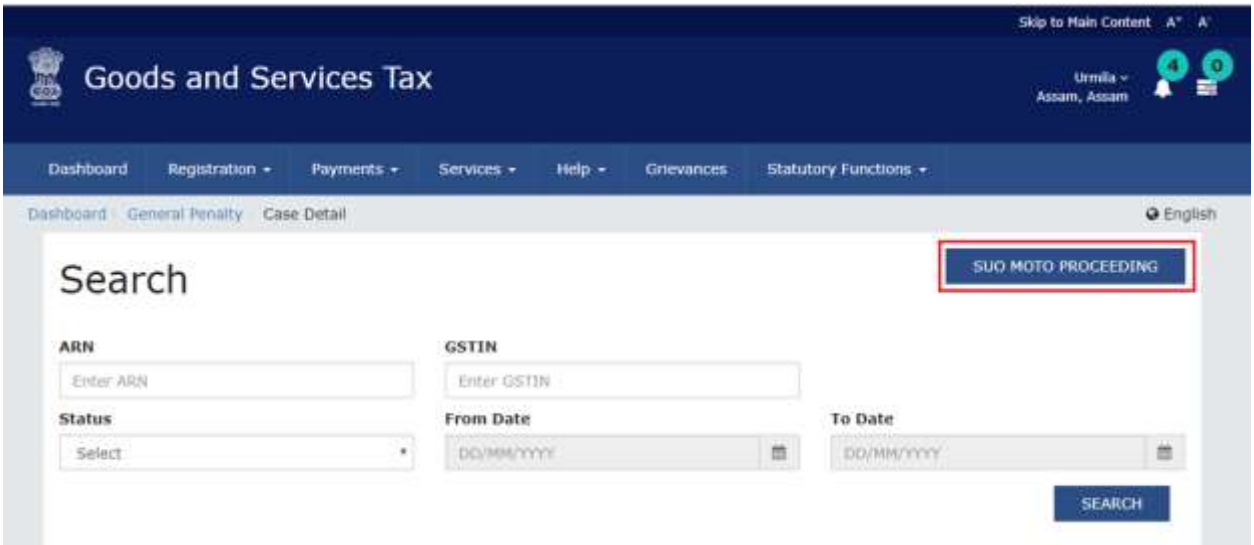
A. Suo Moto

To Suo Moto, i.e. initiate a new proceeding on a person liable to pay a general penalty, perform following steps:

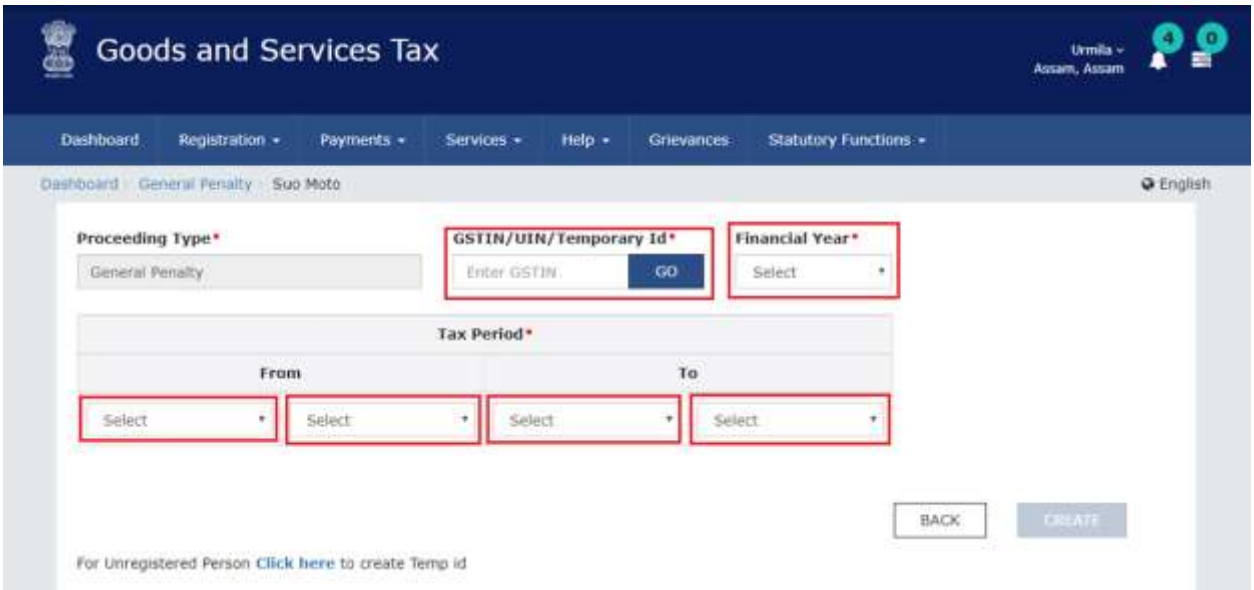
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > General Penalty** option.



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.

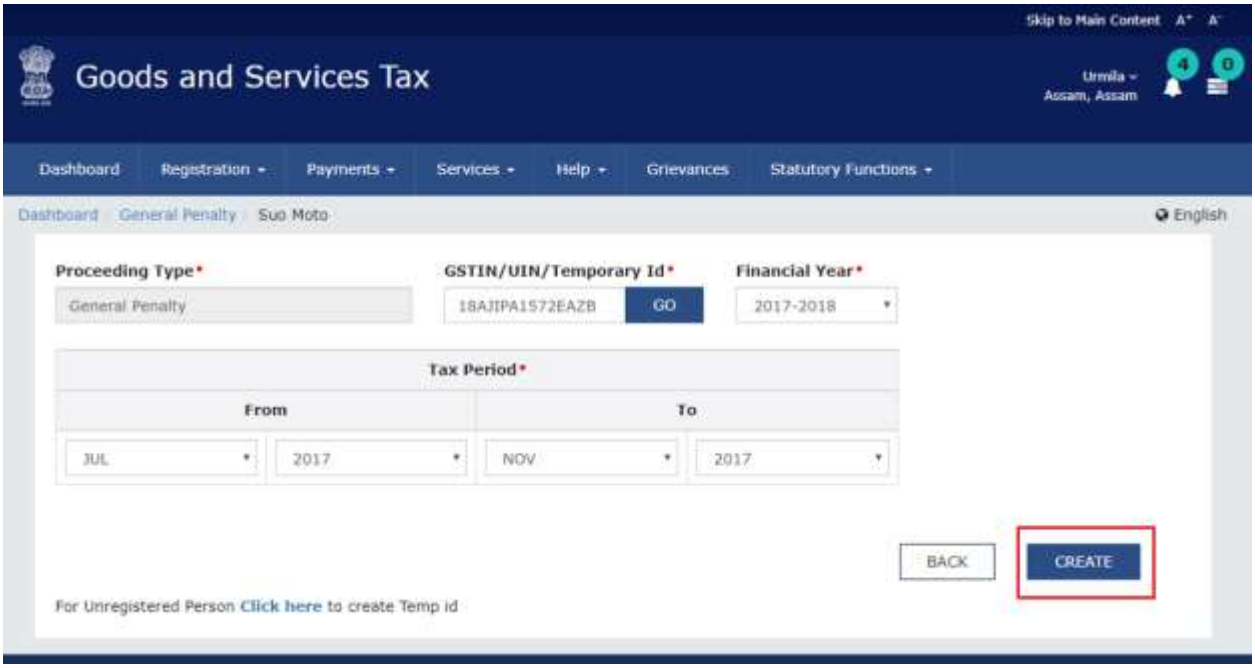


Note 1: Six fields are mandatory. You must enter the required data in these six fields to proceed.

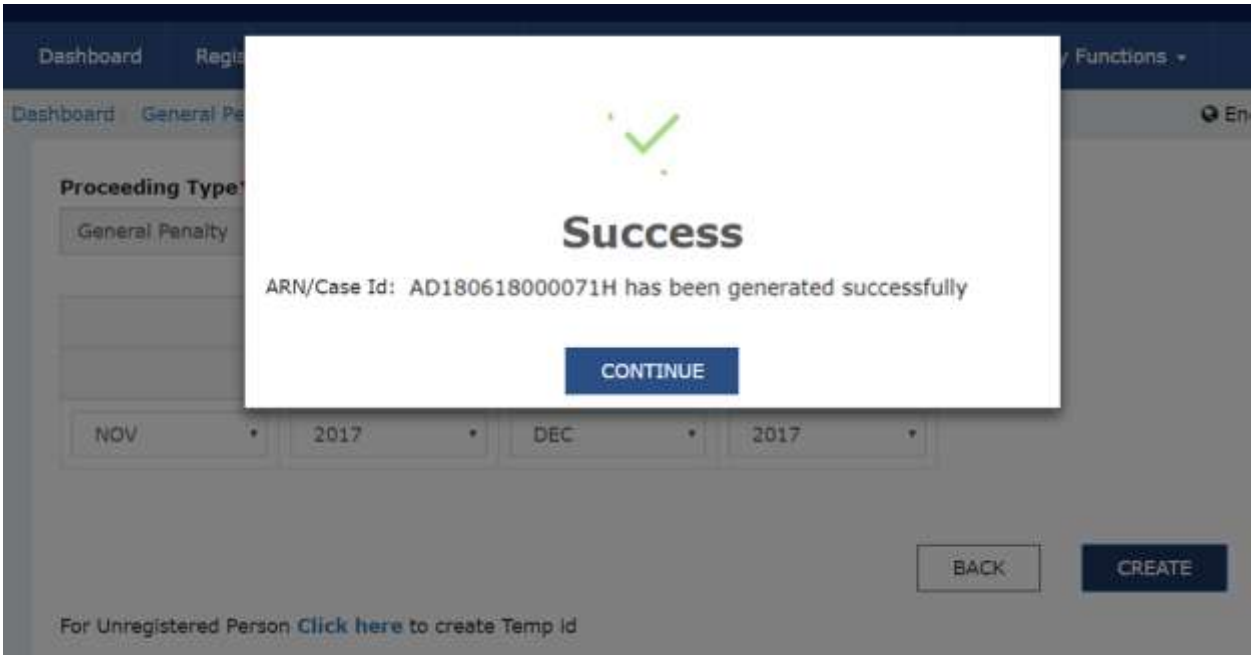
Note 2: To create Temporary Id of an unregistered taxpayer, you can click the **Click here** hyperlink provided on the left-below side of the page. To know more on how to create a Temporary ID, refer to the Suo Moto Registration User Manual.

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.

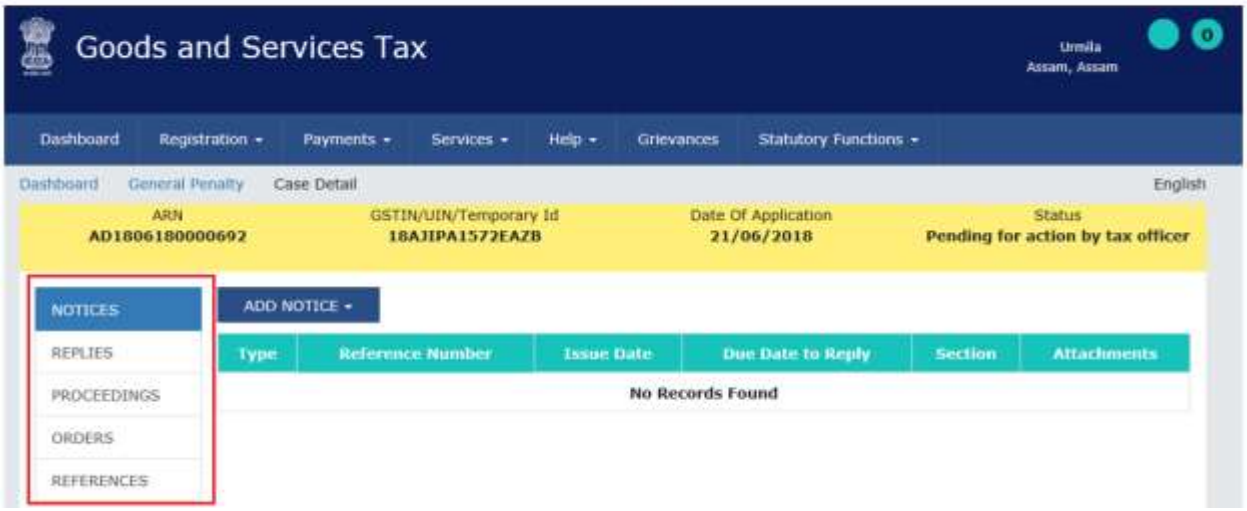


9. The Success popup is displayed. Click the **CONTINUE** button.



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 five tabs provided at the left-hand side of the page: NOTICES, REPLIES, PROCEEDINGS, ORDERS and REFERENCES.

Case Detail Page



Note: On this page, the NOTICES tab is selected by default.

Go back to the Main Menu

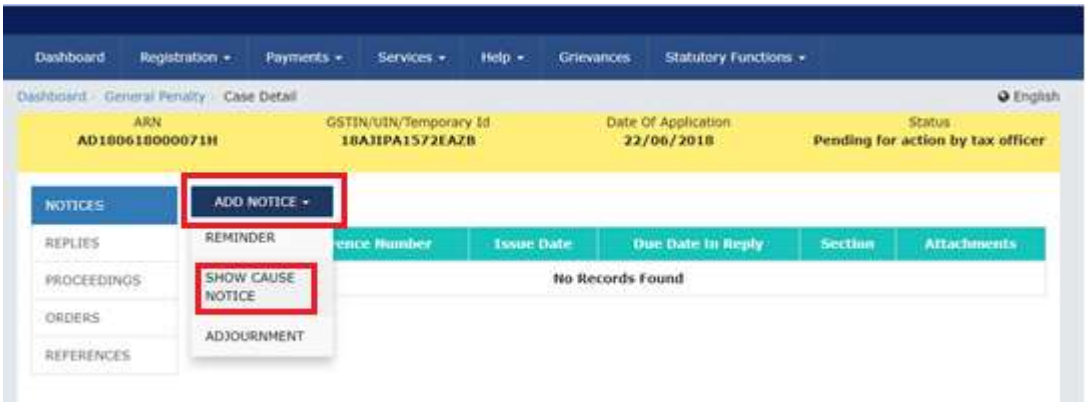
B. Issue a Show Cause Notice (SCN)

To issue a Show Cause Notice (SCN) to a taxpayer, perform following steps:

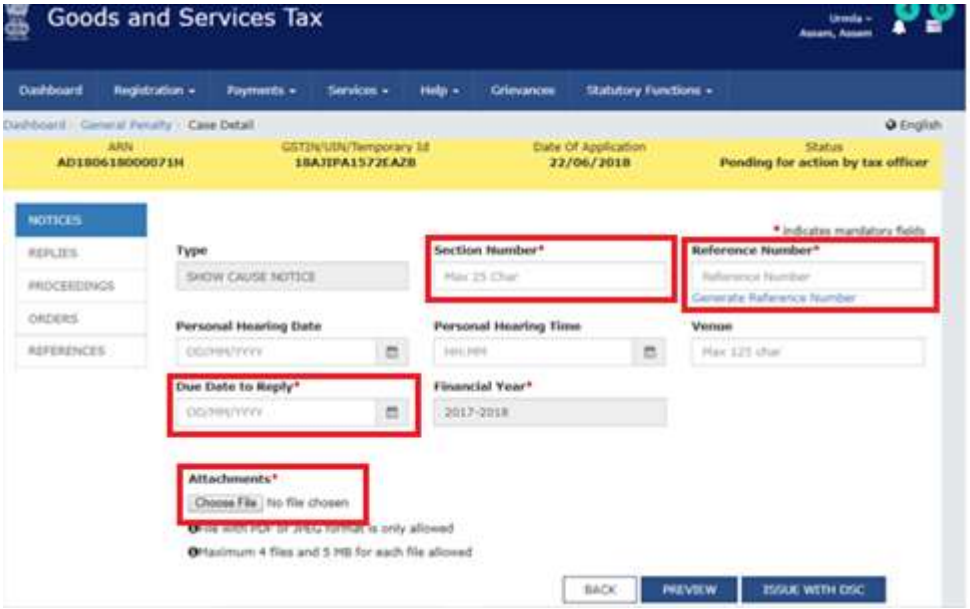
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(SCN/Reminder/Adjournment)* issued against the case created.

<u>Note:</u> 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**.

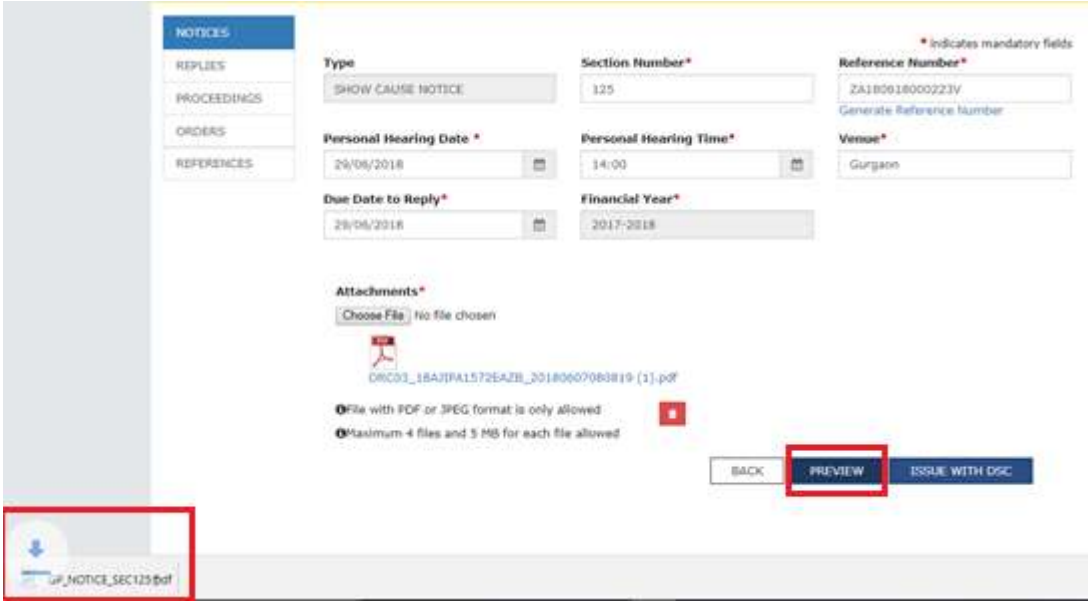


3. The SCN page is displayed. The **Type** and the **Financial Year** fields are auto-populated. Enter the required data in the other four mandatory fields to proceed.



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.



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.

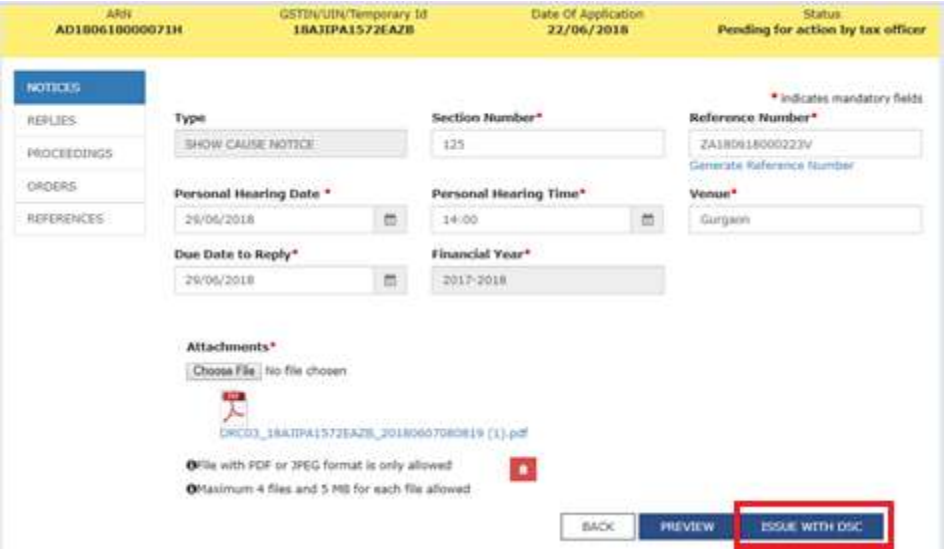
Details of personal hearing etc.

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

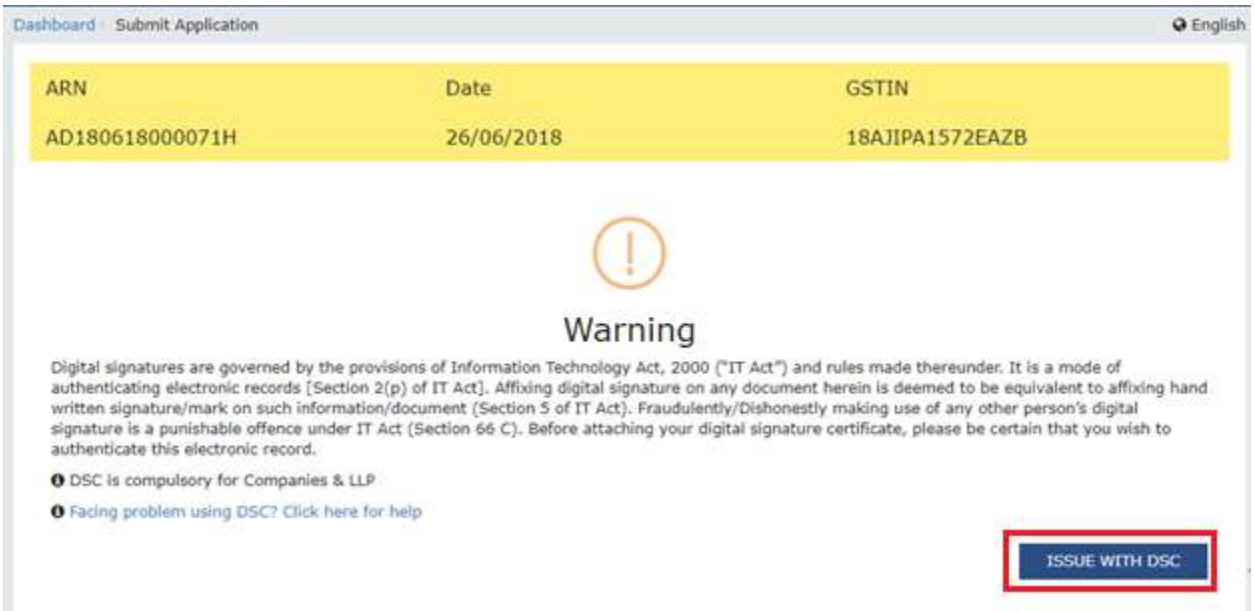
Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: Assam

Draft

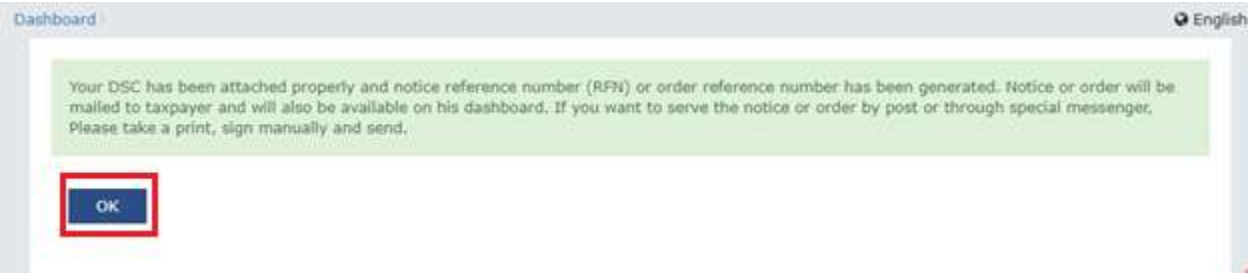
13. Go back to the SCN page. Click **ISSUE with DSC.**



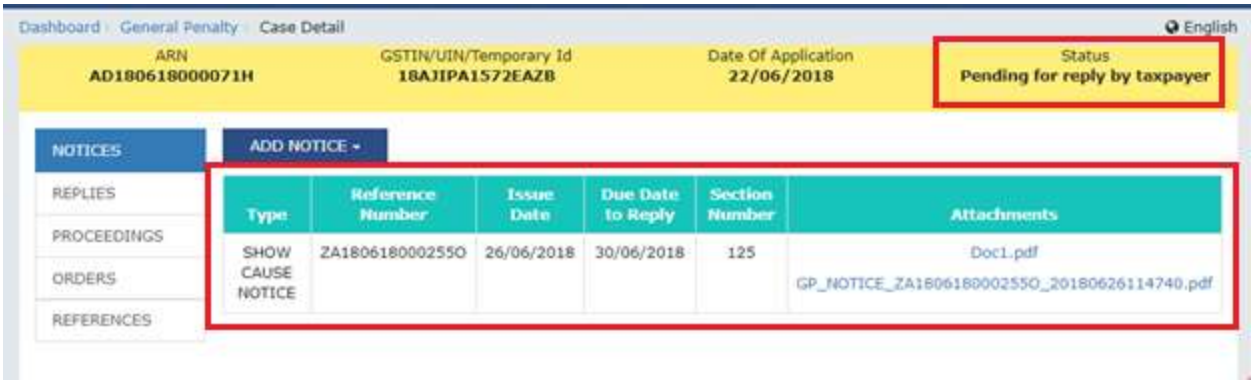
14. The **Issue Notice/Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC.**



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 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

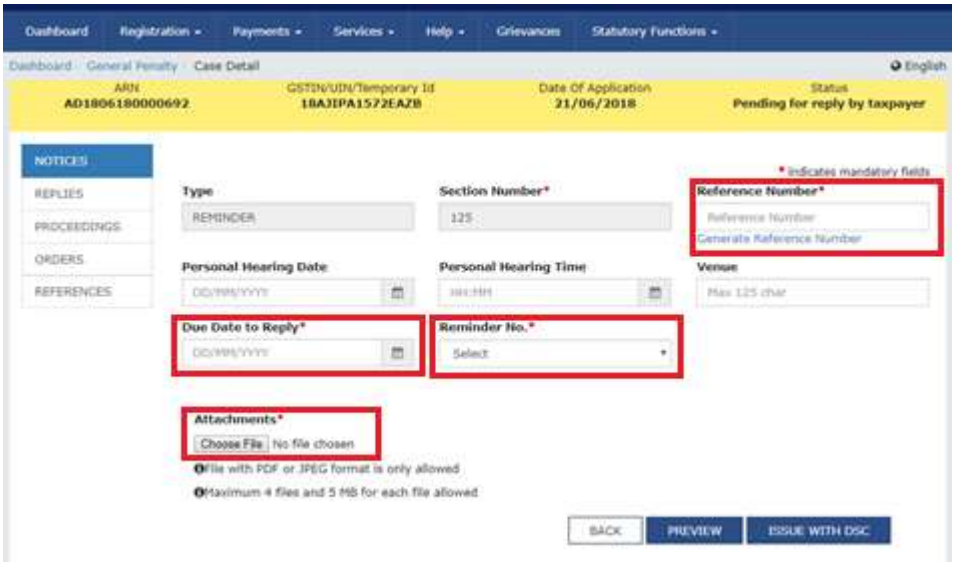
C. Issue a Reminder, if needed

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.

2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.

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.



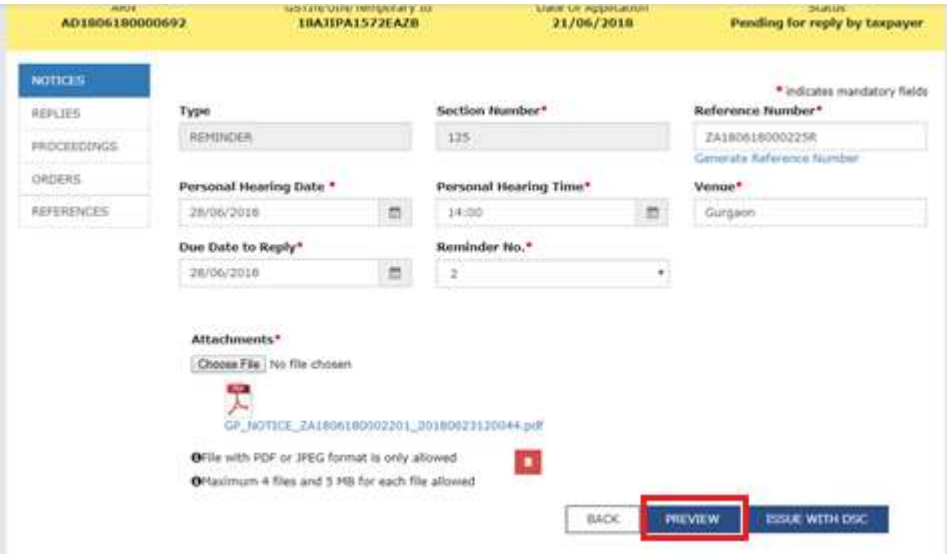
<u>Note:</u> If you fill any one of the three non-mandatory fields—**Personal Hearing Date**, **Personal Hearing Time** and **Venue**, all these three fields will become mandatory.

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.

-

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.



12. Check the system-generated draft reminder carefully to rule out any discrepancy.

Jurisdiction: Assam, State/UT: Assam

Reminder - 2

Reference No: ZA180618000225R

Date: 24/06/2018

To
GSTIN/Temporary Id: 18AJIPA1572EAZB
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

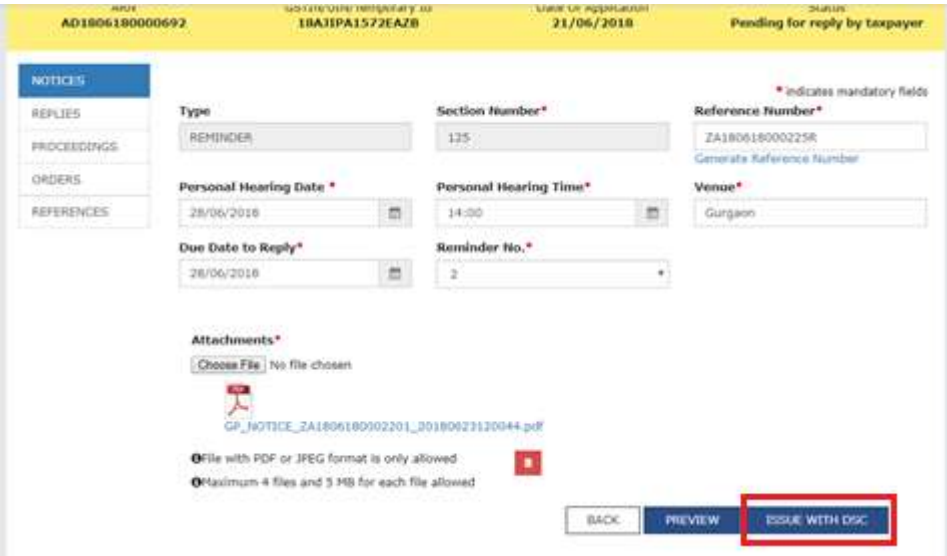
Reminder

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.

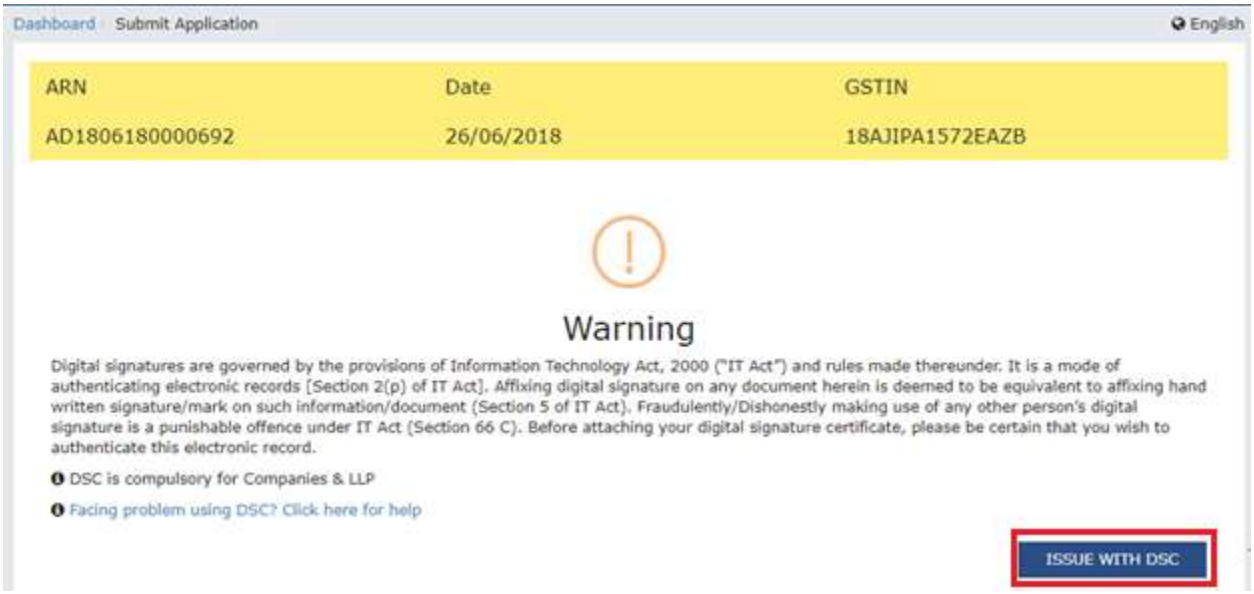
Sr. No.	Description	Particulars
1.	Date by which reply has to be submitted	28/06/2018
2.	Date of Personal Hearing	28/06/2018
3.	Time of Personal Hearing	14:00
4.	Venue where Personal Hearing will be held	Gurgaon

Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: Assam

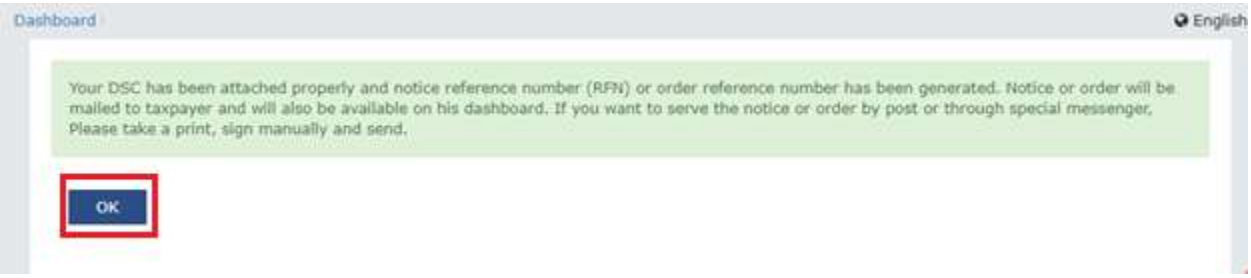
13. Go back to the Reminder page. Click **ISSUE with DSC.**



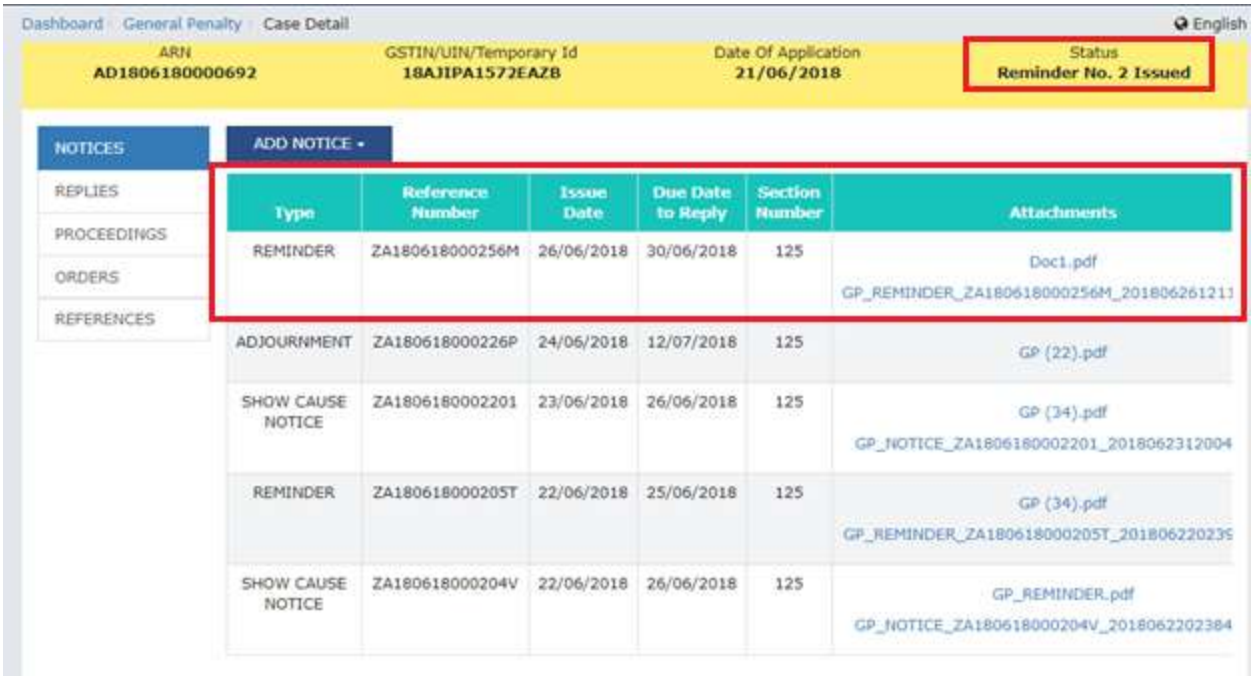
14. The **Issue Notice/Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC.**



15. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



16. The updated **Case Detail** page is displayed, with the table containing the record of the second reminder just issued and the **Status** updated to "Reminder No. 2 Issued".



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:

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.

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	18AJIPA1572EAZB	
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

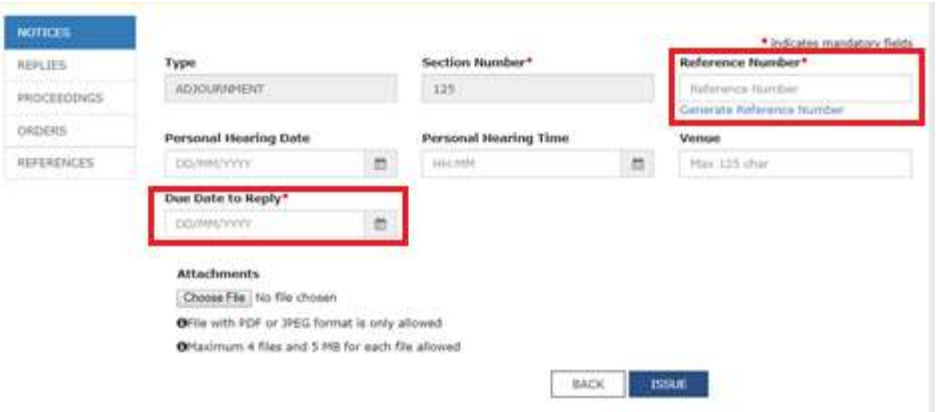
To update adjournment details for a taxpayer who has filed an application of extension offline, perform following steps:

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.

2. Click **ADD NOTICE** to open the drop-down list and select Adjournment.

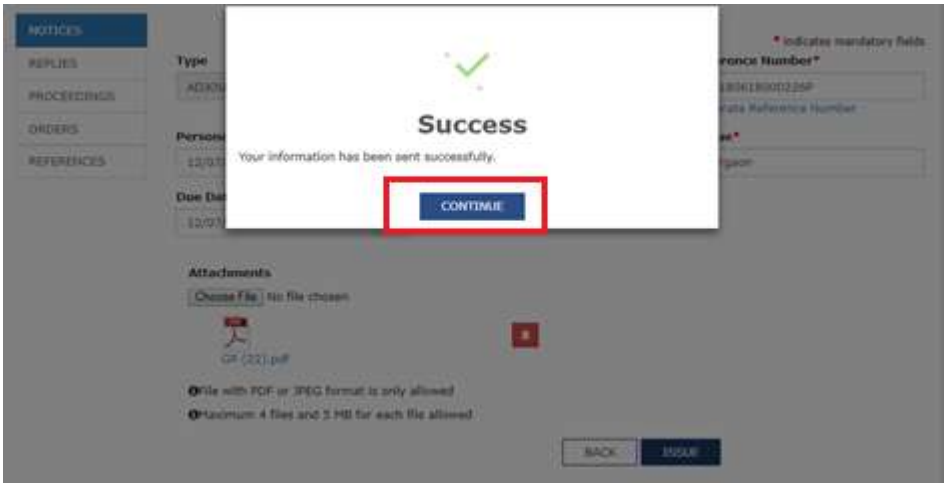
3. The Adjournment page is displayed. The **Type** and the **Section Number** fields are auto-populated. Enter the required data in the other two mandatory fields to proceed.



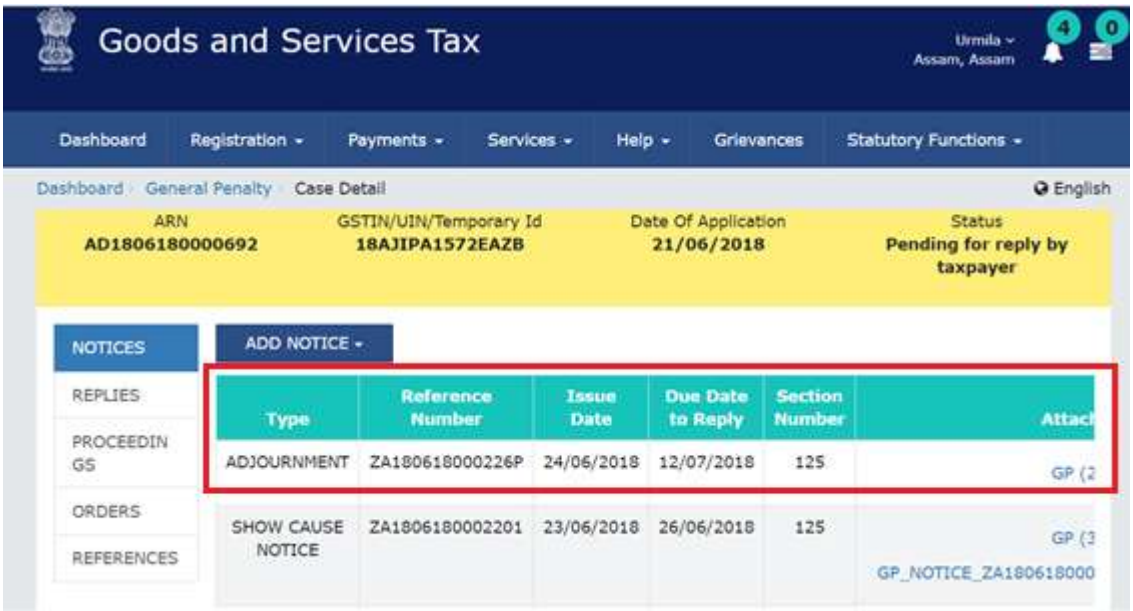
<u>Note:</u> If you fill any one of the three non-mandatory fields—**Personal Hearing Date**, **Personal Hearing Time** and **Venue**, all these three fields will become mandatory.

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 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.



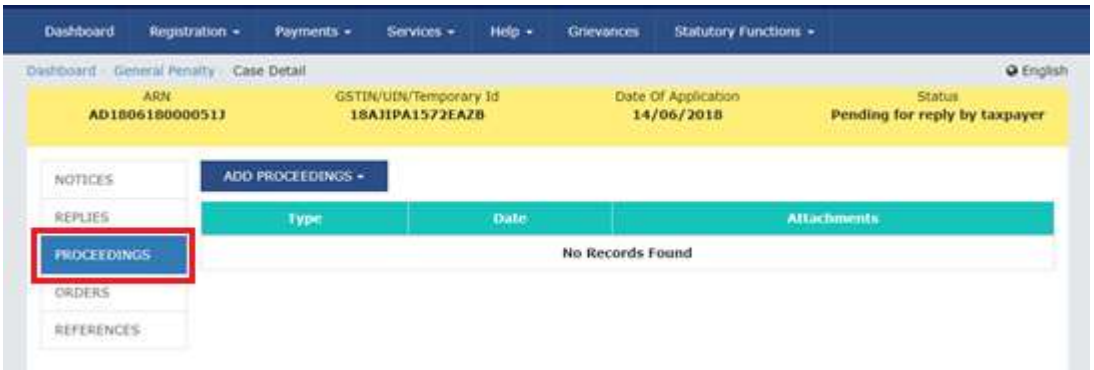
<u>Note 1:</u> Intimation of issue of adjournment will be sent to taxpayer via email and SMS. It will also be available on taxpayer's dashboard.

[Go back to the Main Menu]

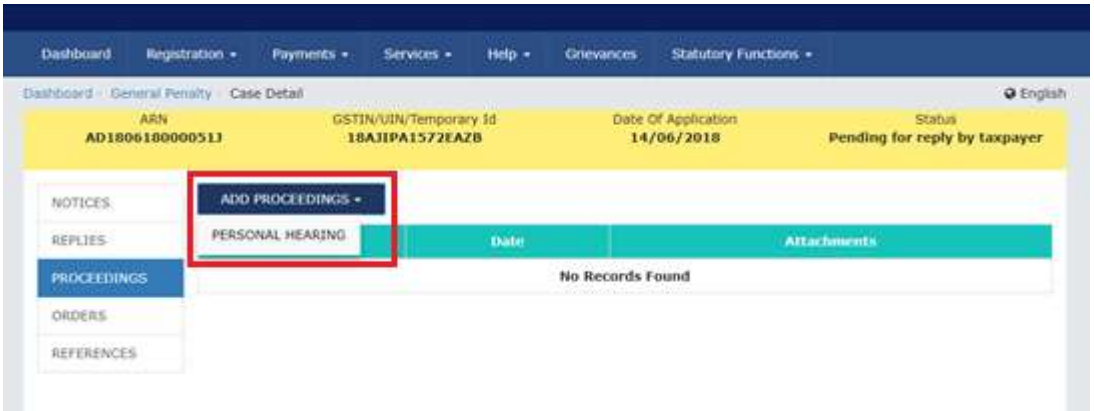
F. Record Personal Hearing Proceedings, if any

To update the proceeding details related to Personal Hearing, perform following steps:

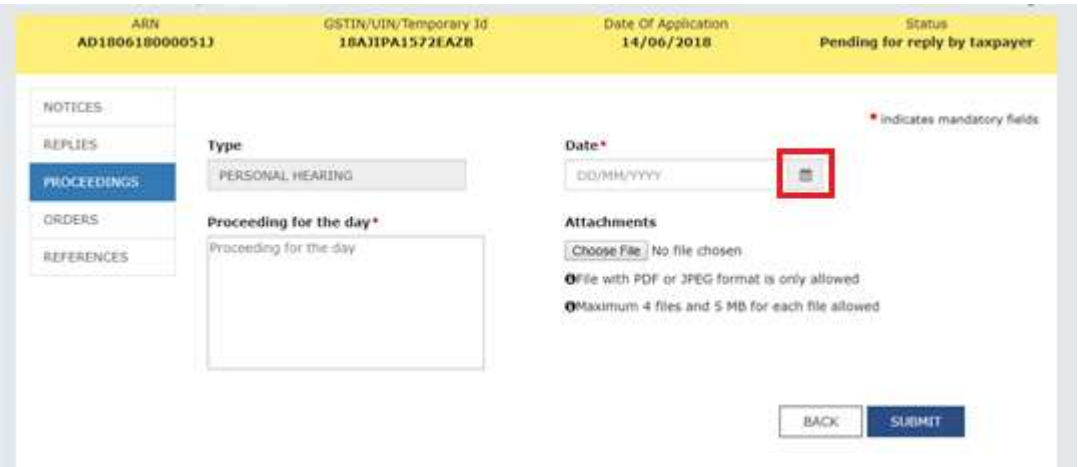
1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab. This tab displays a table of all the records of the proceedings' you would update.



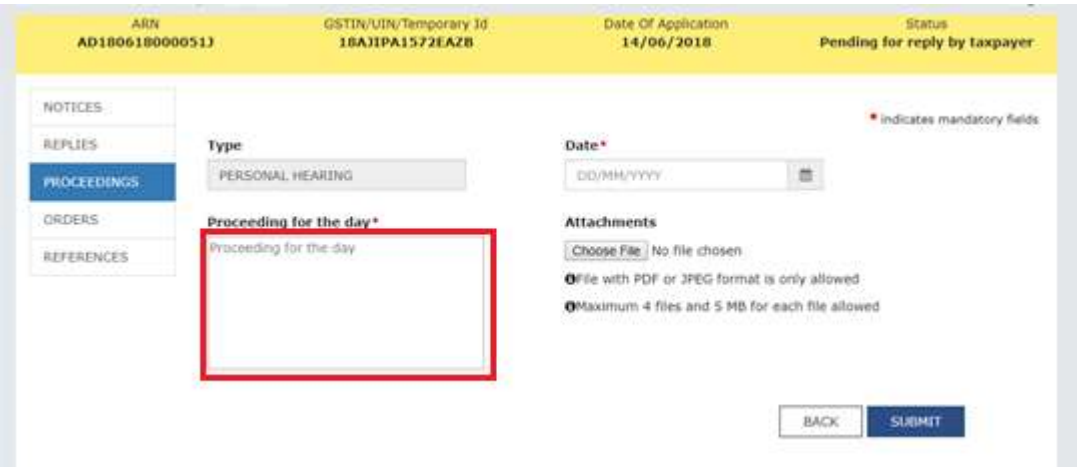
2. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.



3. 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.

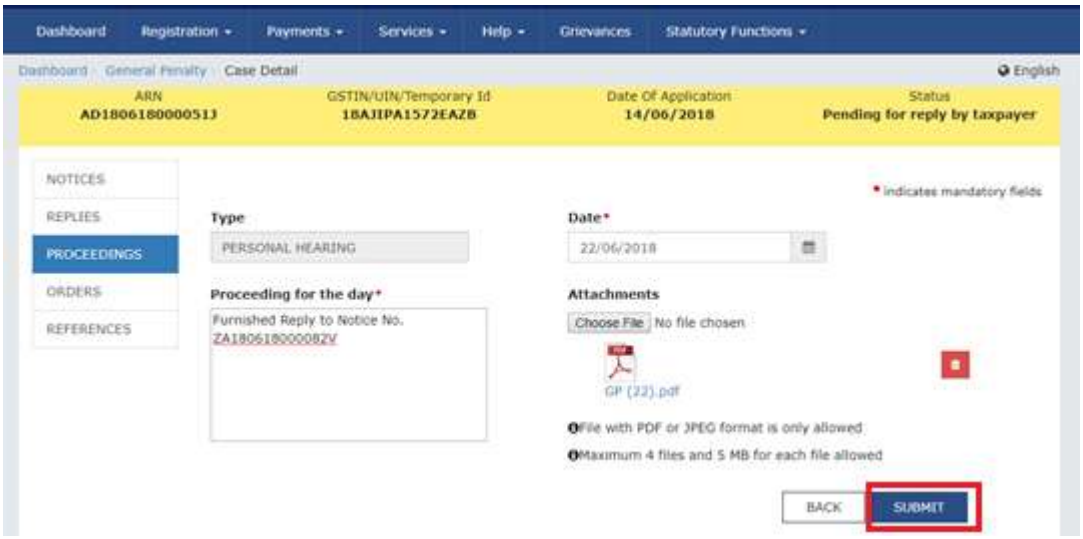


4. Type the required text in the **Proceeding for the day** field.

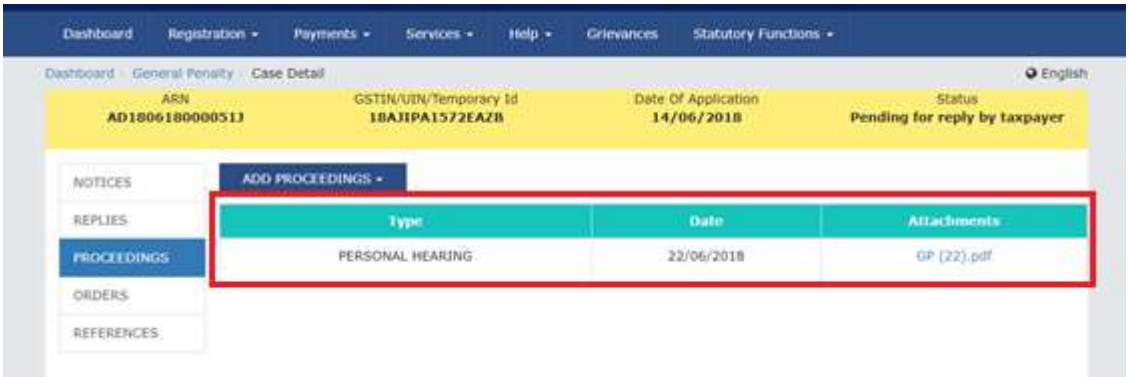


5. Click **Choose File** to select the documents related to the Personal Hearing, if any.

6. Click the **SUBMIT** button.



7. The updated **Case Detail** page is displayed, with the table containing the record of the Personal Hearing just submitted.

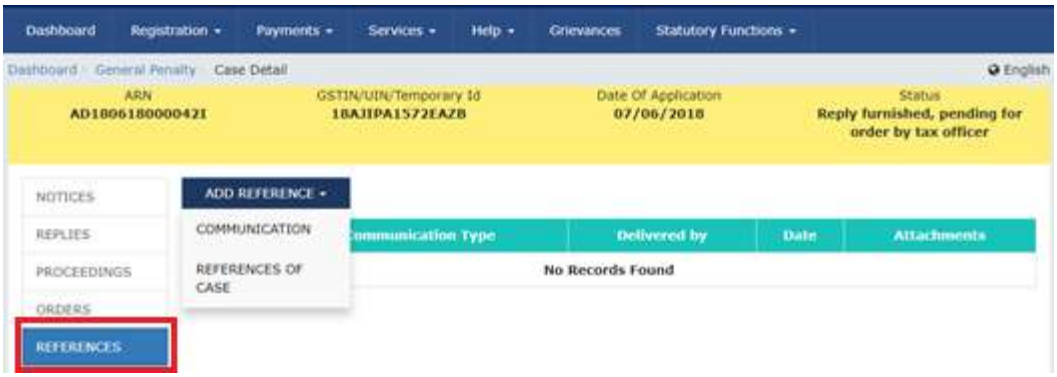


Go back to the Main Menu

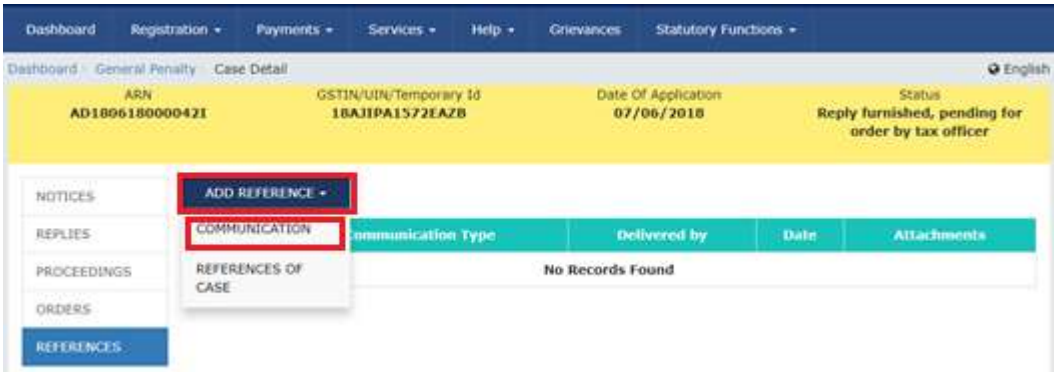
G. Record other Communications related to the case, if any

To record any other communications related to the case, perform following steps:

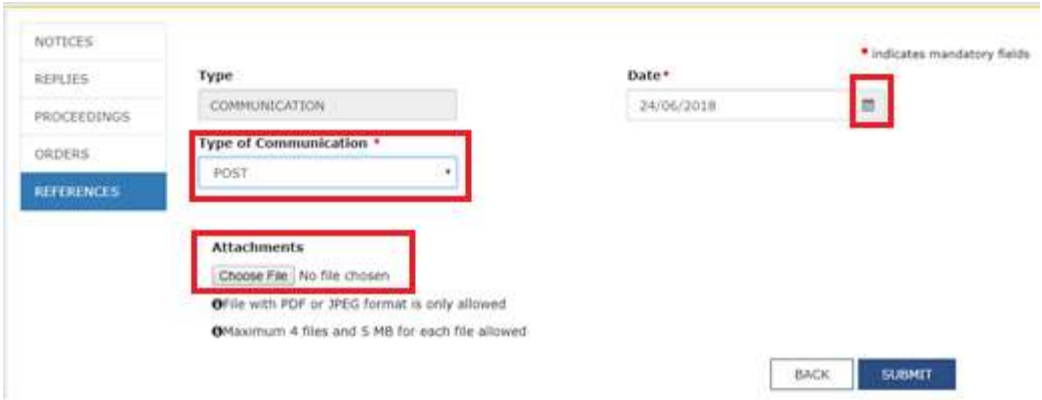
1. On the **Case Detail** page of that particular taxpayer, select the References tab. This tab displays a table of all the records of the References so far updated.



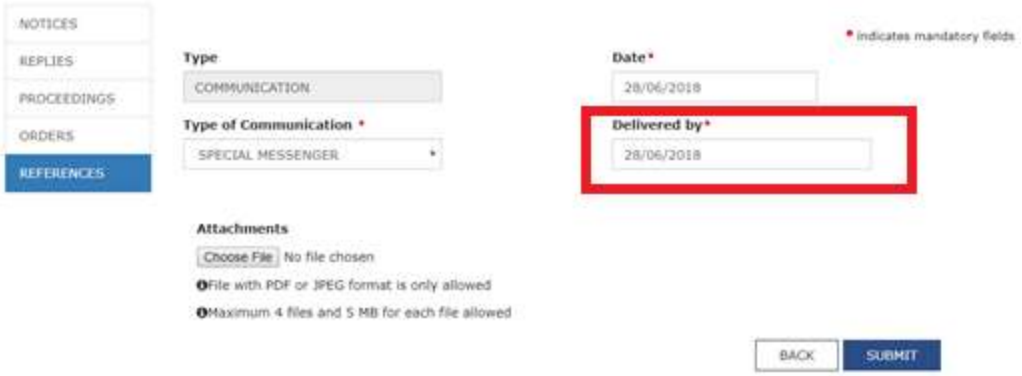
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.



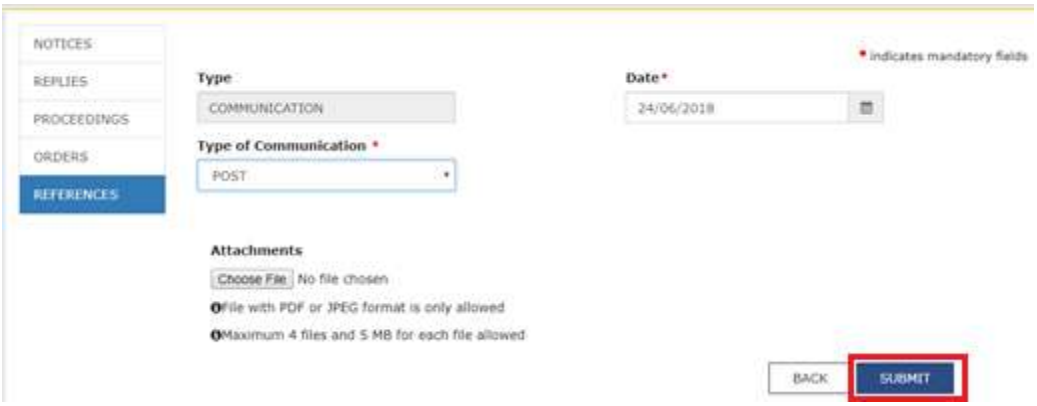
3. **COMMUNICATION** page is displayed. Enter **Date, Type of Communication** and click **Choose File** to select the documents related to this communication, if any.



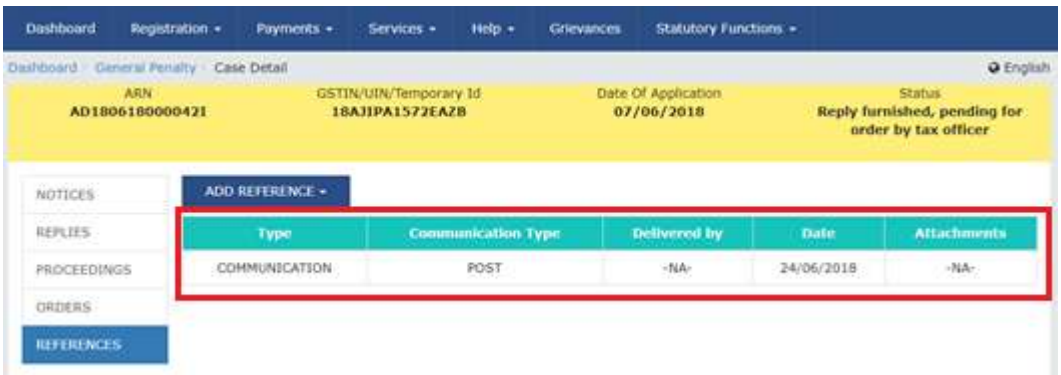
<u>Note:</u> If you select, the **Type of Communication** as **Special Messenger**, you must fill the name of the person, who delivered this communication, in the **Delivered by** field.



4. Click the **SUBMIT** button.



5. The updated **Case Detail** page is displayed, with the table containing the record of the communication just submitted.

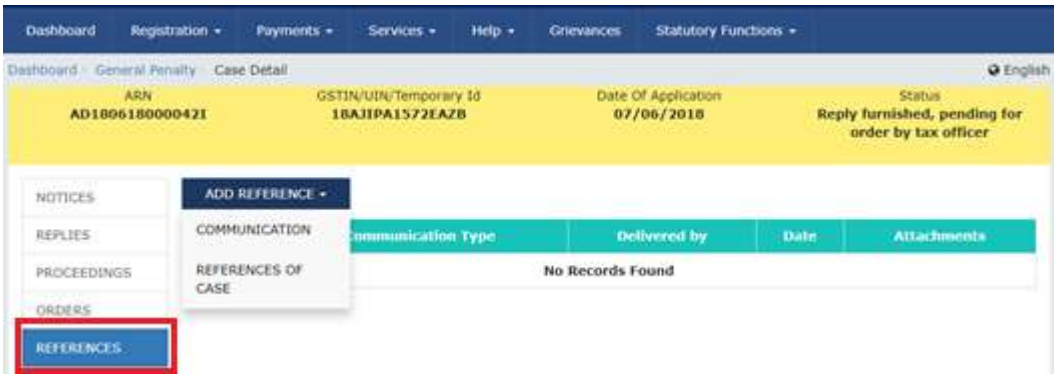


Go back to the Main Menu

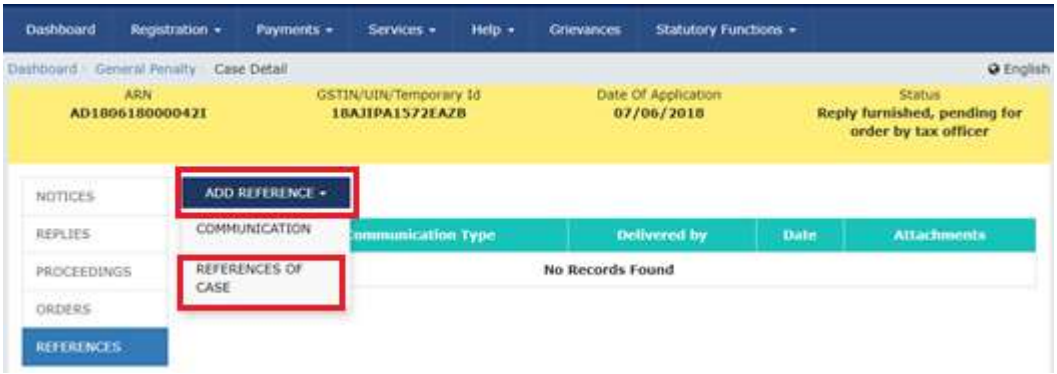
H. Record References related to the case, if any

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.



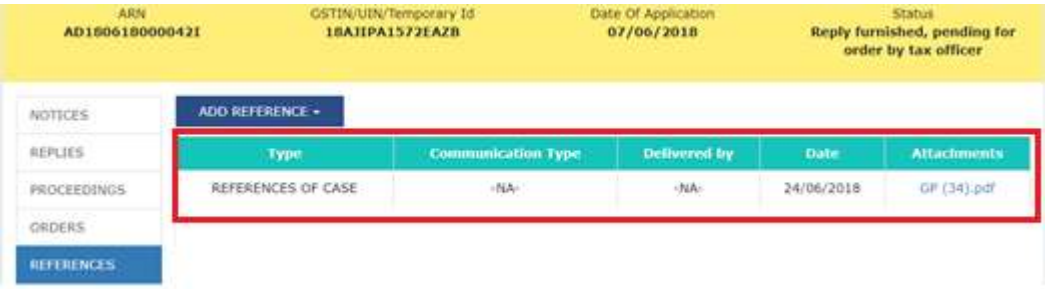
2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.



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.

4. Click the **SUBMIT** button.

5. The updated **Case Detail** page is displayed, with the table containing the record of the References of Case just submitted.



Go back to the Main Menu

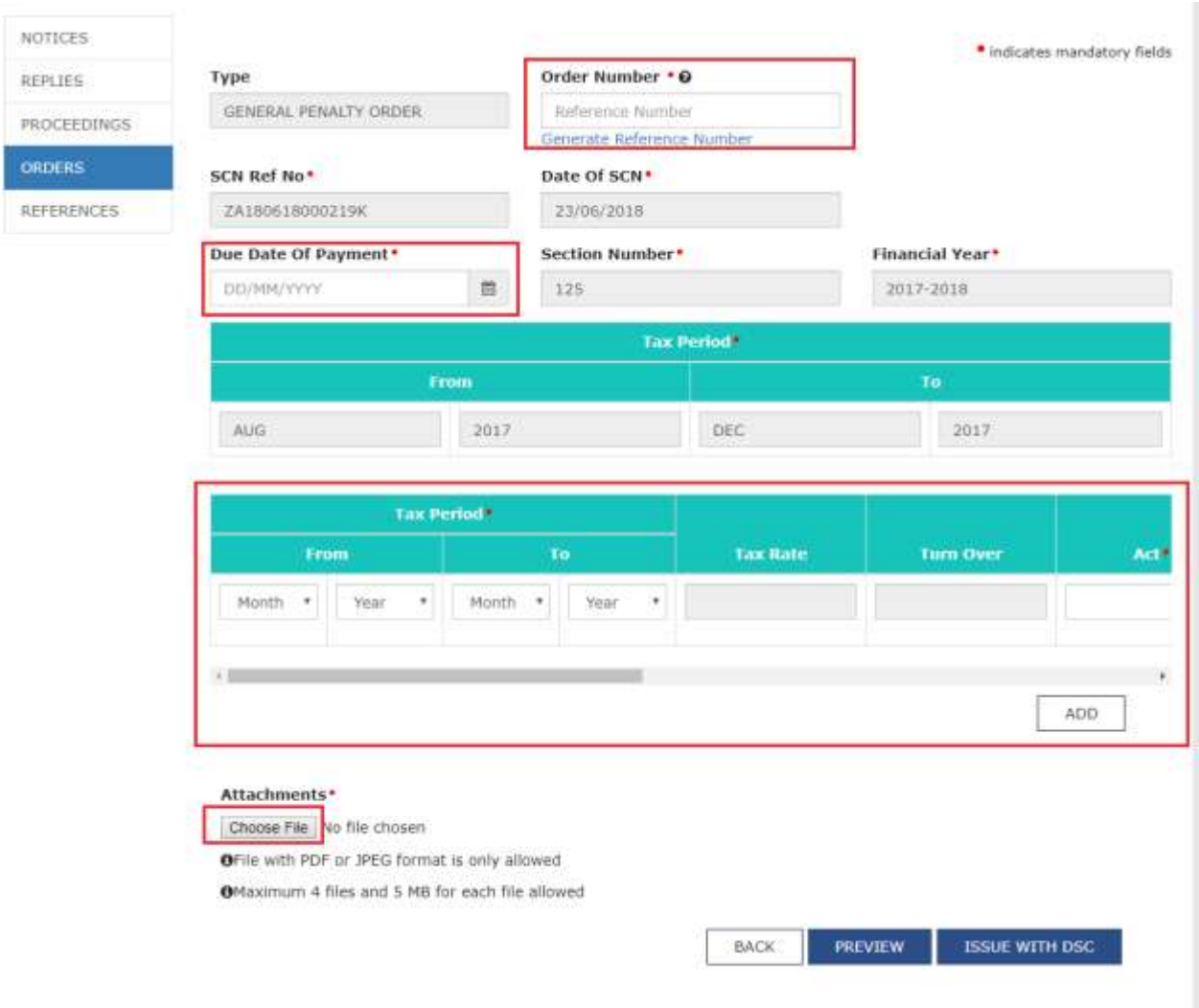
I. Issue Penalty order u/s 125

To issue Penalty order u/s 125 against case created, perform following steps:

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 **GENERAL PENALTY ORDER**.

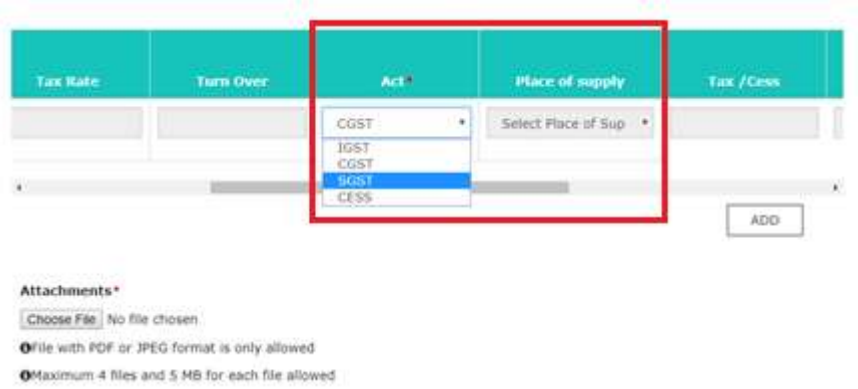
3. **GENERAL PENALTY ORDER** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, **Section Number**, **Tax Period** and the **Financial Year** fields are auto-populated. Enter the required data in the other mandatory fields to proceed.



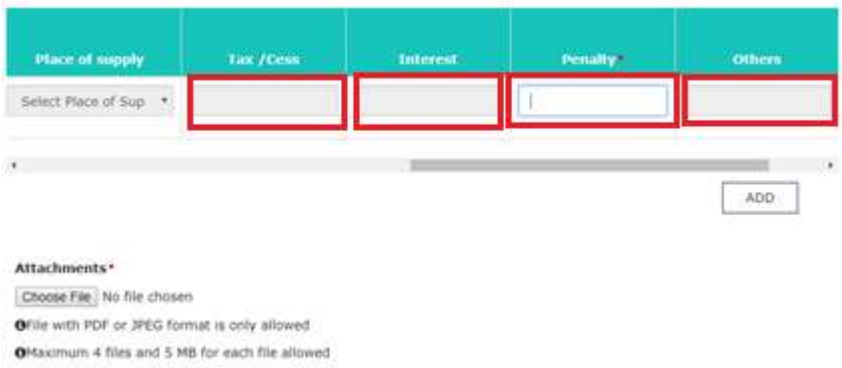
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Due Date of Payment** field, click calendar and select the date to enter.
6. To add demand for each required month of the applicable tax period, select the **From** and **To** drop-down lists of the Tax period field. Click **ADD** to add more rows for entering demand for each month.

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



8. Again scroll to the right and in the **Penalty** field, enter the amount that the taxpayer must pay.



.

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: ZA180618000229J Date: 24/06/2018

To
GSTIN/Temporary Id: 18AJIPA1572EAZB
Name: ANSAD JASBIRSINGH ARORA
Address : 10, dsf, asdf, Jorhat, Assam, 785001

F.Y. : 2017-2018

SCN Reference No: ZA180618000109N Date: 19/06/2018

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:

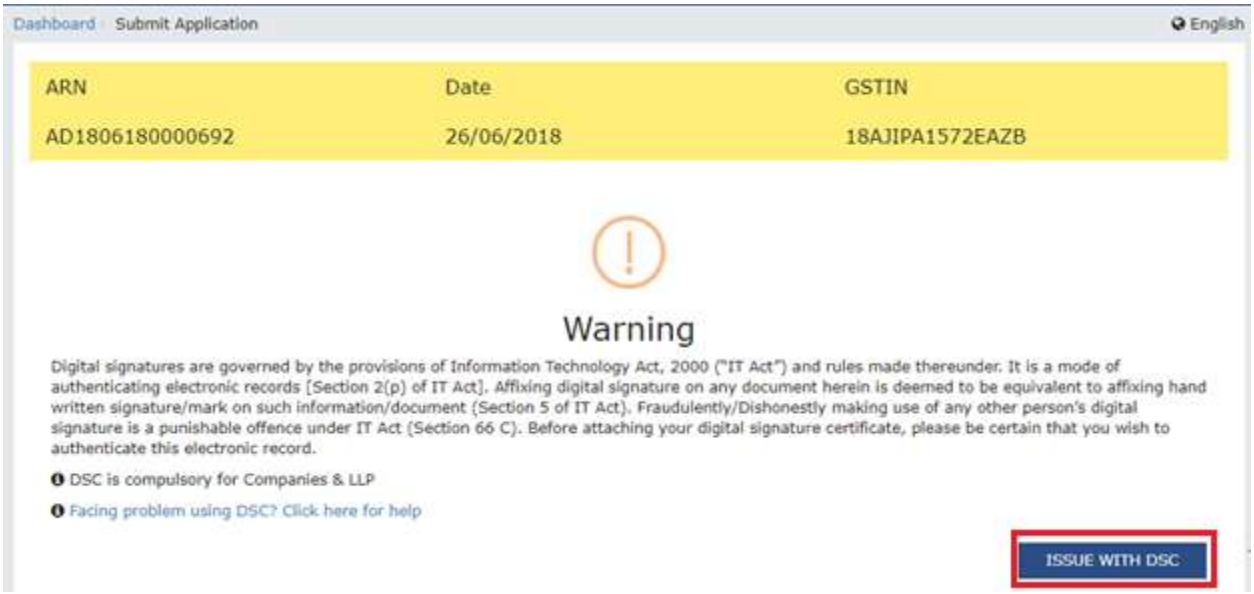
Amount of penalty imposed is mentioned in the table below:

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	CGST	Assam	500.00
Total					5,500.00

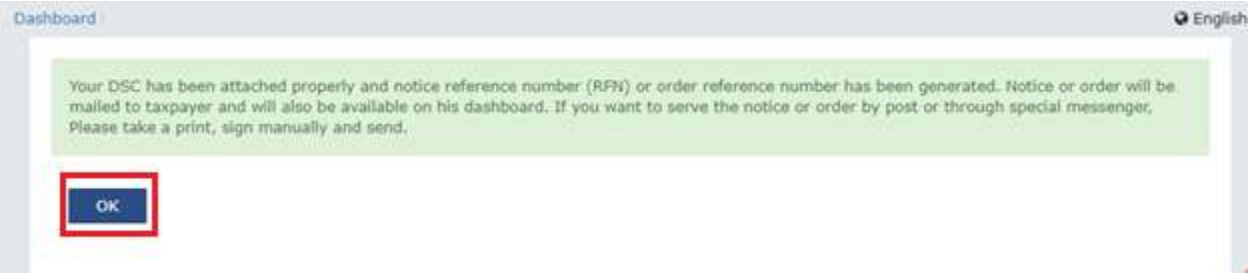
You are hereby directed to make the payment by 29/06/2018 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name: Umma
Designation: Deputy Commissioner
Jurisdiction: Assam

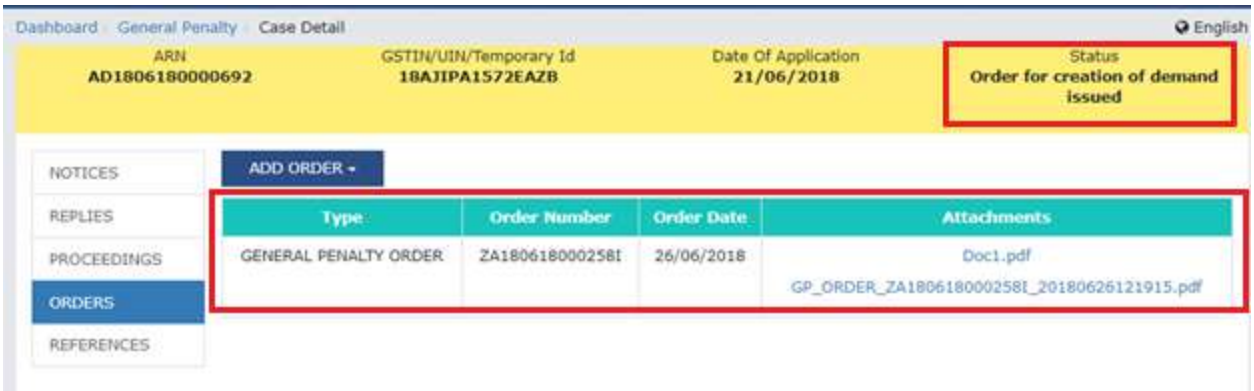
13. Go back to the **GENERAL PENALTY ORDER** page. Click **ISSUE with DSC.**
14. The **Issue Notice/Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC.**



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**".



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

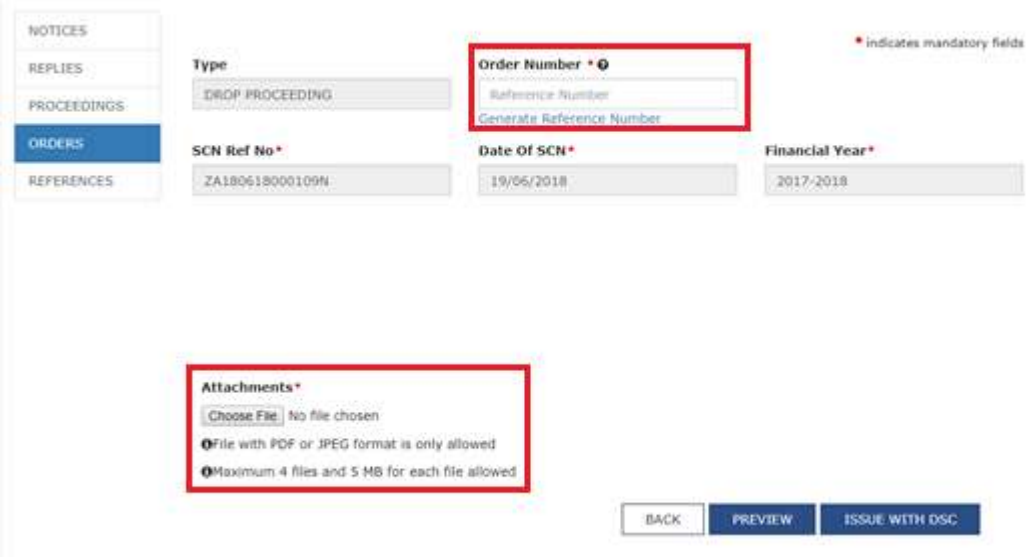
I. Drop Proceeding

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.

2. Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

3. **DROP PROCEEDING** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, and the **Financial Year** fields are auto-populated.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Click **Choose File** to upload the document(s) from your machine that state the reasons of dropping this proceeding.
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.

Office of Deputy Commissioner
Jurisdiction: Assam, State/UT: Assam

Reference No: ZA180618000232W Date: 24/06/2018

To
GSTIN/Temporary Id: 18AJIPA1572EAZB
Name: ANGAD JASBIRSINGH ARORA
Address : 10, dsf, asdf, Jorhat, Assam, 785001

F.Y. : 2017-2018

SCN Reference No: undefined Date: undefined

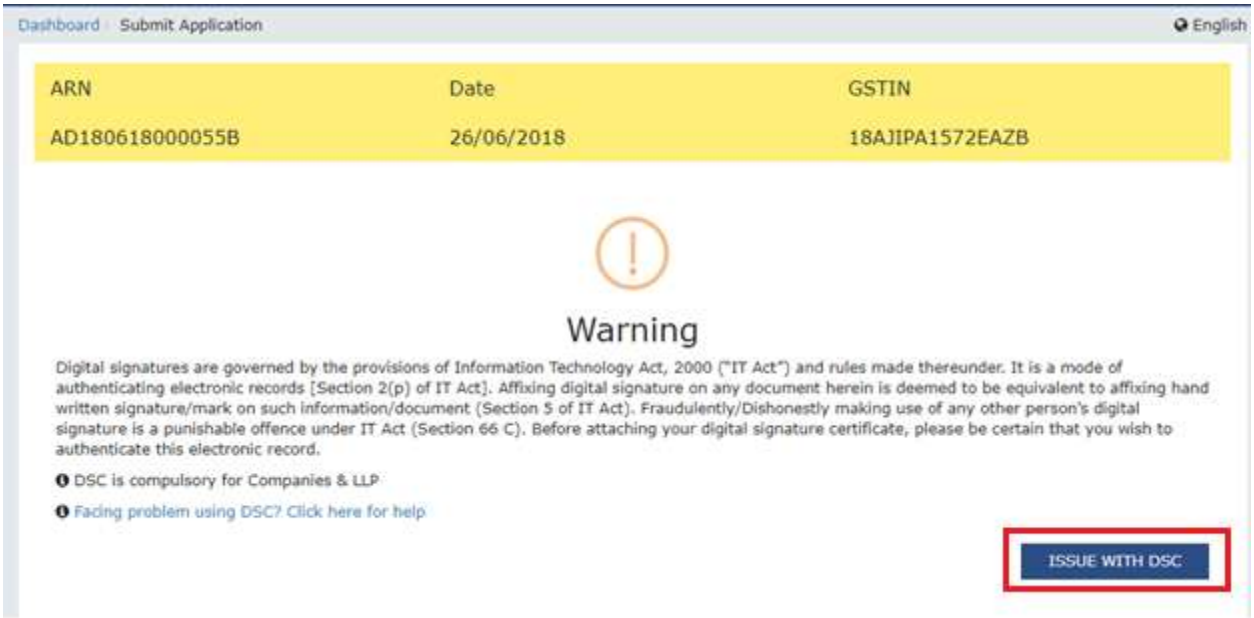
Order under section 125 for dropping the penalty proceedings

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.

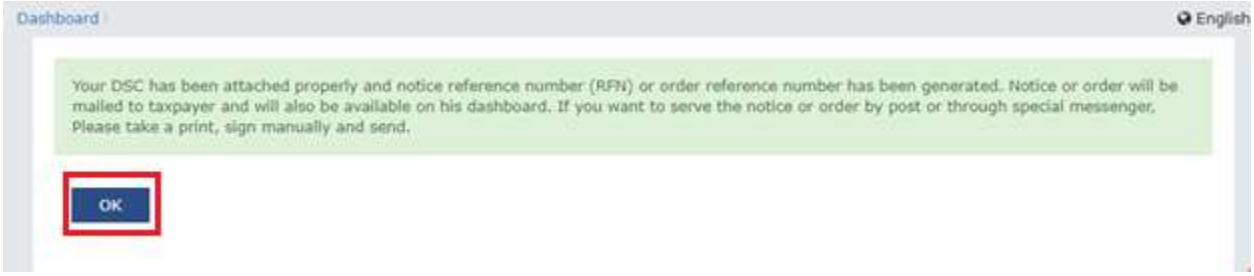
Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: Assam

Draft

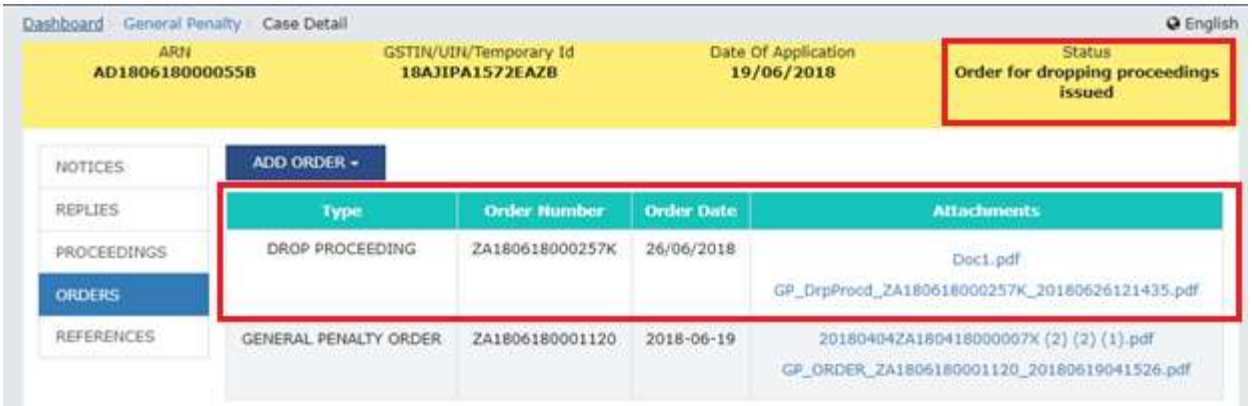
8. Go back to the **DROP PROCEEDING** page. Click **ISSUE with DSC.**
9. The **Issue Notice/Order** page is displayed with a Warning message. On this page also, click **ISSUE with DSC.**



10. The **Dashboard** page is displayed with a confirmation message. Click **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**".



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

How can I conduct Assessment/Adjudication proceedings on a person who has voluntarily made the payment before the issue of an SCN?

To conduct Assessment/Adjudication proceedings on a person who has voluntarily made the payment before the issue of an SCN, perform following steps:

A. Go to the Case Details page. For this, either search for the ARN (Application Reference Number) or Suo Moto
B. View the Details of the Voluntary Payment
C. Acknowledge the Voluntary Payment
D. Issue a Show Cause Notice (SCN)

Note: At present, SCN is issued manually.

E. Issue Statement (for the subsequent period on the grounds covered under SCN of preceding period)
F. View replies by the taxpayer, if any
G. Issue an adjournment, if needed
H. Record Personal Hearing Proceedings, if any
I. Record Other Communications related to the case, if any
J. Record References related to the case, if any
K. Issue an Assessment order u/s 73 or 74 or Drop Proceeding

Click each hyperlink above to know more.

-

Note: Some functionalities on GST portal are still under development and so only the ones that have been completed are available on the portal for now. Other functionalities will be made available soon.

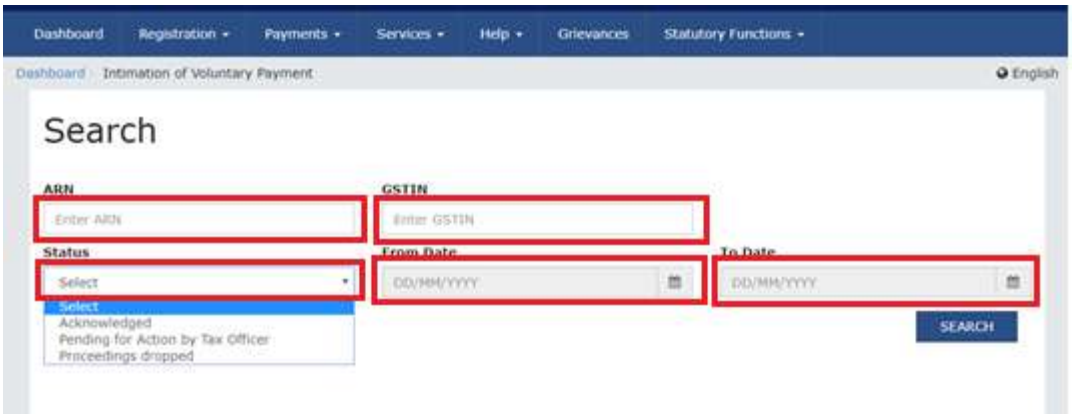
-

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.

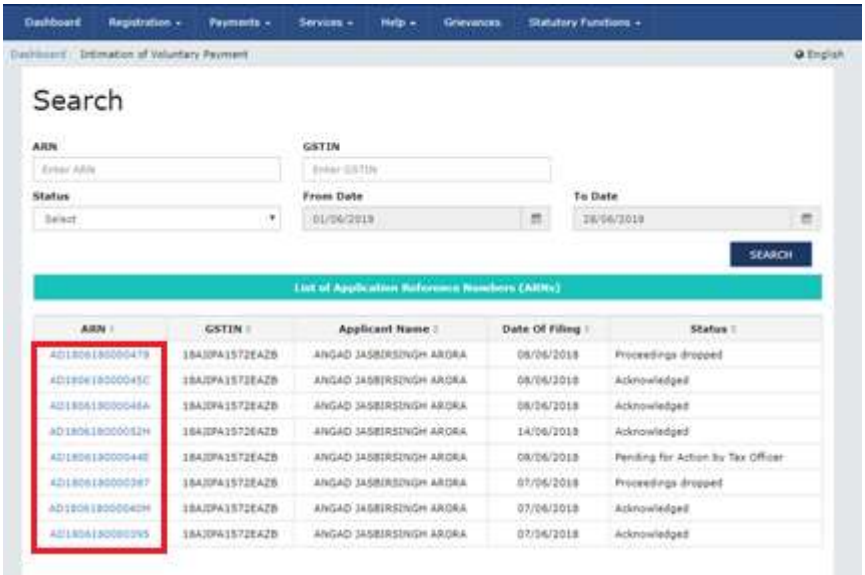
4. Search page is displayed. Choose any one of the five displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** *(select from the drop-down list as shown)* or **From Date** & **to Date**



<u>Note 1:</u> 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.

<u>Note:</u> Because we had selected **From Date** & **to Date** as our Search criteria, all those ARNs that were created in that period gets displayed.



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.

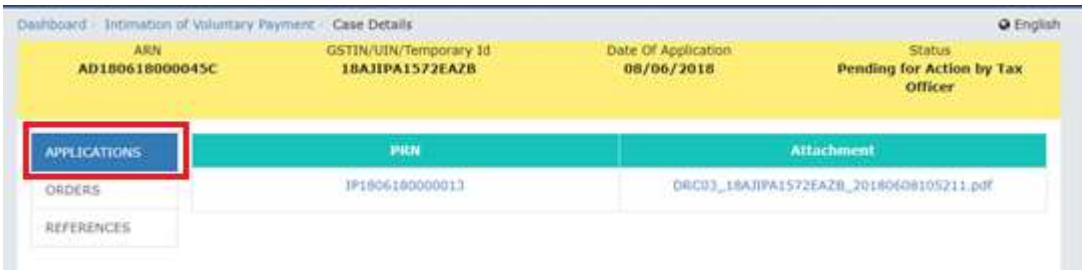
Note: On this page, the APPLICATIONS tab is selected by default.

Go back to the Main Menu

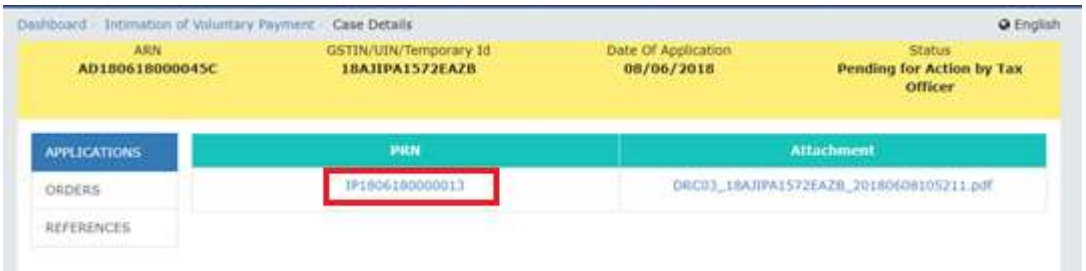
B. View the Details of the Voluntary Payment

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.

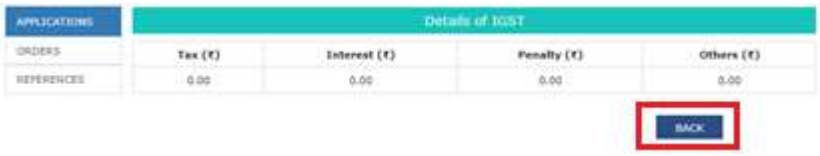


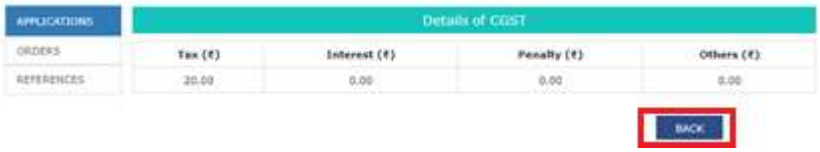
2. Click the PRN Number hyperlink.



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.





Go back to the Main Menu

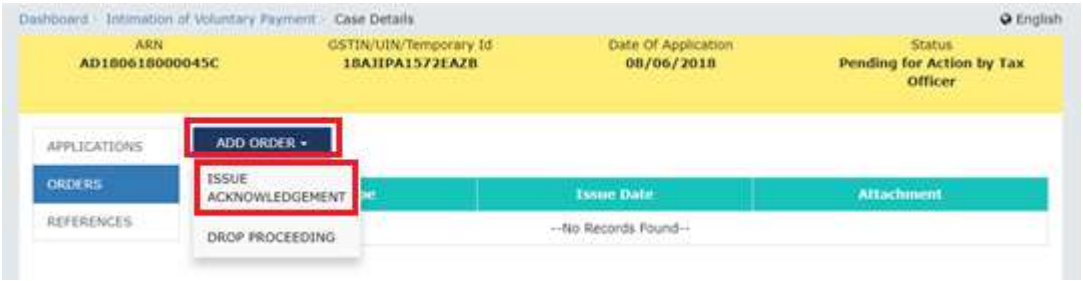
C. Acknowledge the Voluntary Payment

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.

Note: Current application **Status** as displayed is "Pending for action by tax officer".

2. Click **ADD ORDER** to open the drop-down list and select **ISSUE ACKNOWLEDGEMENT**.



3. **ISSUE ACKNOWLEDGEMENT** page is displayed. Click the **Generate Reference Number** hyperlink to auto-populate the **Order Number** field.

4. 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.

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: 18AJIPA1572EAZB
Name: ANGAD JASBIRSINGH ARORA
Address: 10, dsf, asdf, Jorhat, 785001

Tax Period: JUL 2017 to JUL 2017 F.Y.: 2017-2018
ARN: AD180618000045C Date: 08/06/2018

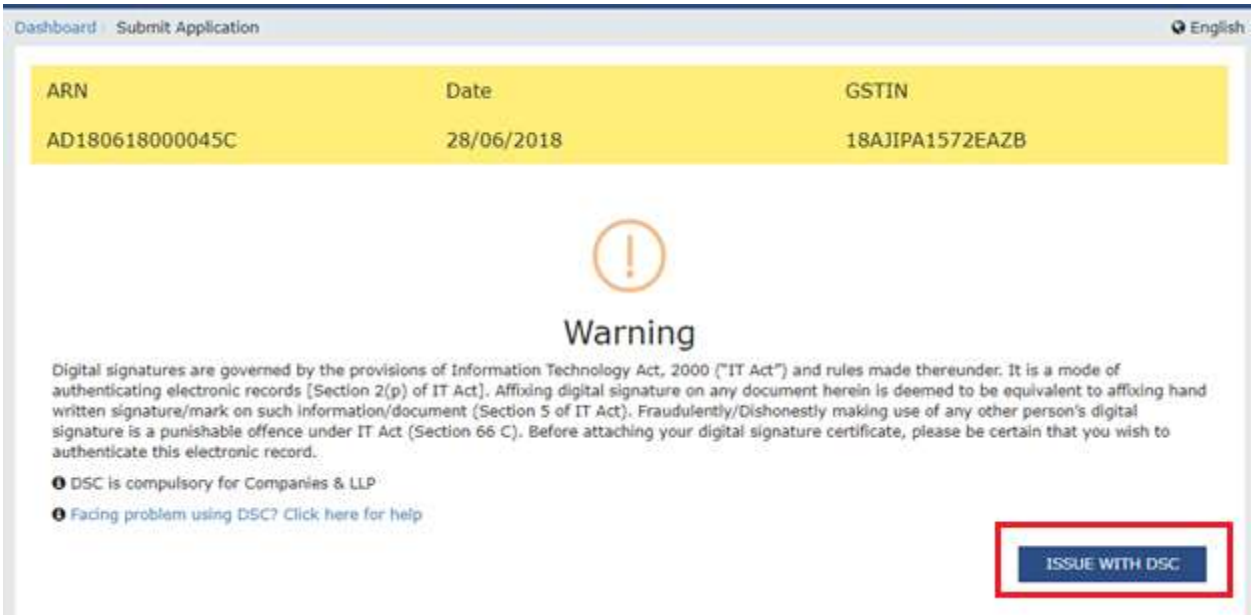
Acknowledgement of acceptance of payment made voluntarily

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	18AJIPA1572EAZB

Warning

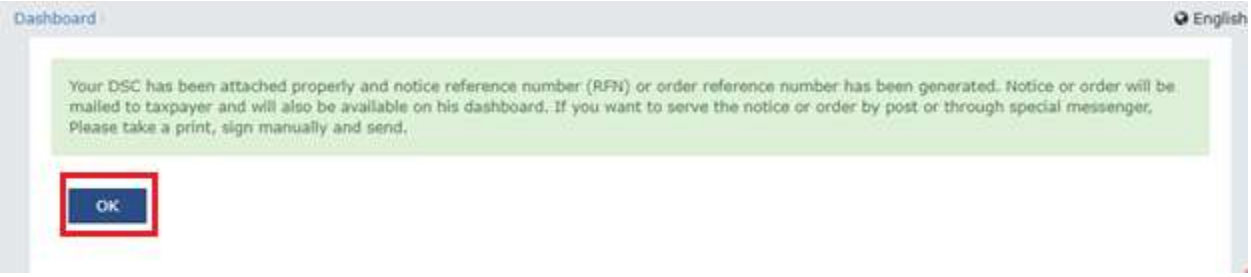
Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written 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.

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 table containing the record of the **ACKNOWLEDGEMENT** just issued and the **Status** of application is updated to "**Acknowledged**".

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: 18AJIPA1572EAZB
Name: ANGAD JASBIRSINGH ARORA
Address: 10, dsf, asdf, Jorhat, 785001

Tax Period: JUL 2017 to JUL 2017
ARN: AD180618000045C

F.Y.: 2017-2018
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

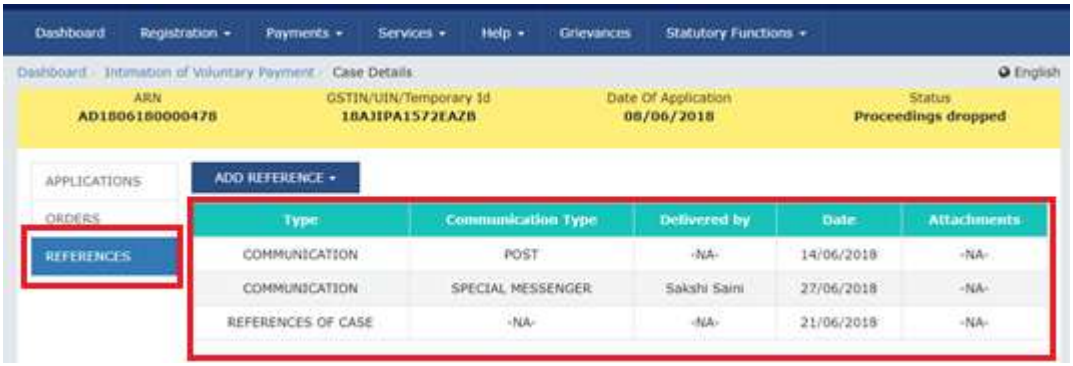
Copy to-

Go back to the Main Menu

I. Record Other Communications related to this case, if any

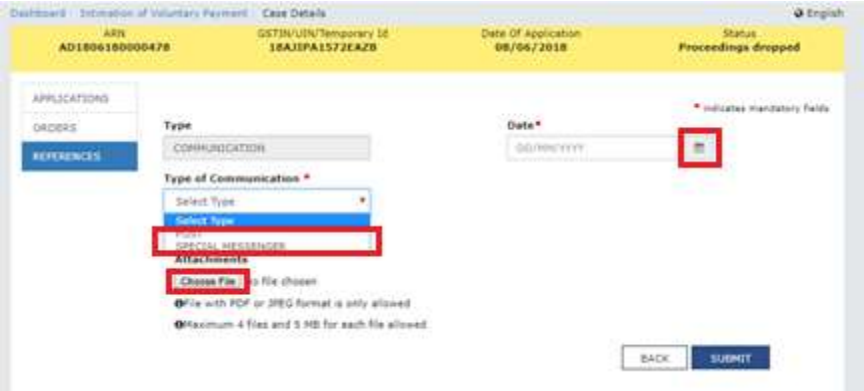
To record any other communication related to the case, perform following steps:

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.

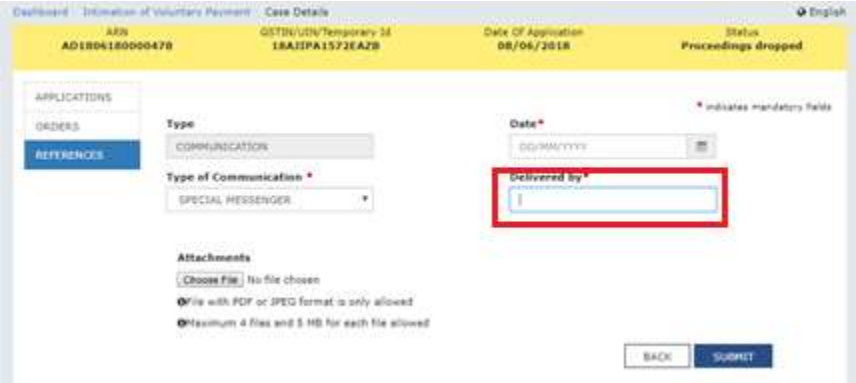


2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.

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.

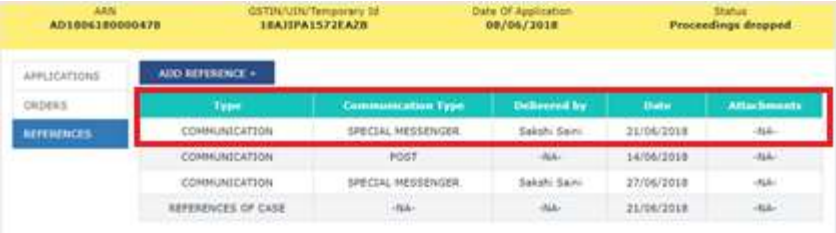


Note: If you select, the **Type of Communication** as **Special Messenger**, you must fill the name of the person, who delivered this communication, in the **Delivered by** field.



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.

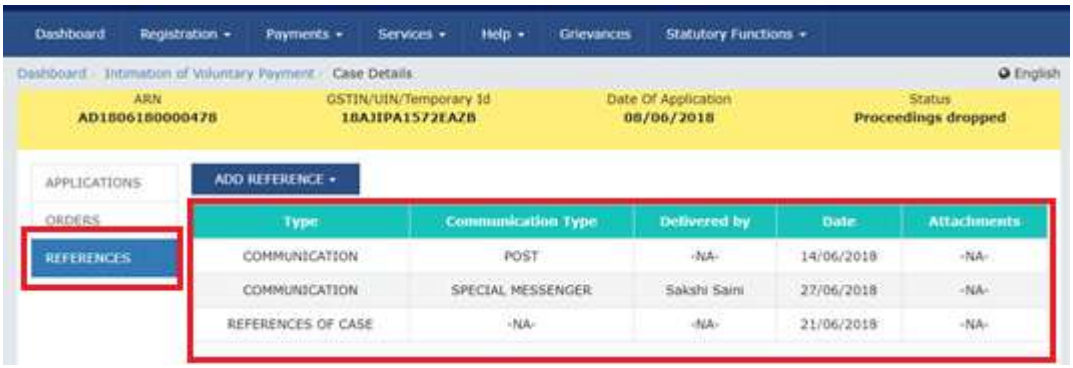


Go back to the Main Menu

J. 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.



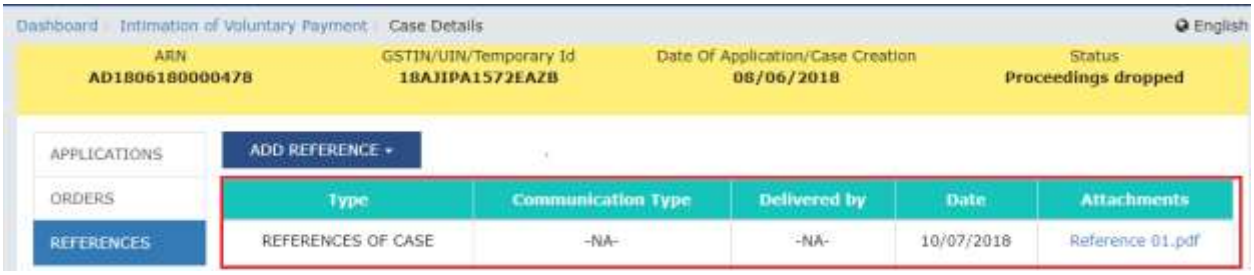
2. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

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.



[Go back to the Main Menu]

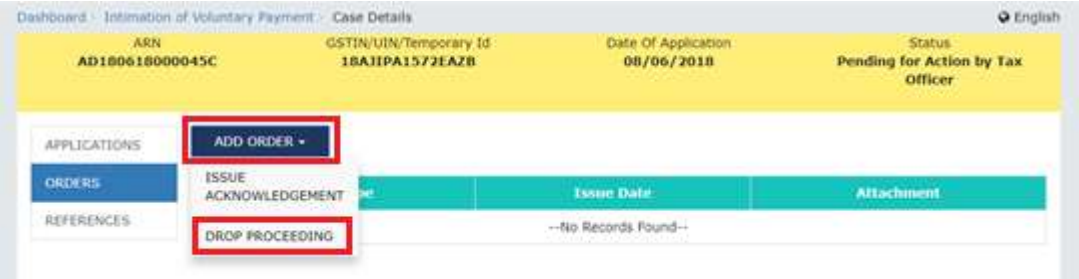
K. Drop Proceeding

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.

Note: Current application **Status** as displayed is "Pending for action by tax officer".

2. Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.



3. **DROP PROCEEDING** page is displayed. Click the **Generate Reference Number** hyperlink to auto-populate the **Order Number** field.

4. 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.
5. Click **Choose File** to upload the document(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 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: 18AJIPA1572EAZB
Name: ANGAD JASBIRSINGH ARORA
Address: 10, dsf, asdf, Jorhat, 785001

Tax Period: JUL 2017 to JUL 2017
SCN Ref. No.: 12312
ARN: AD1806180000478

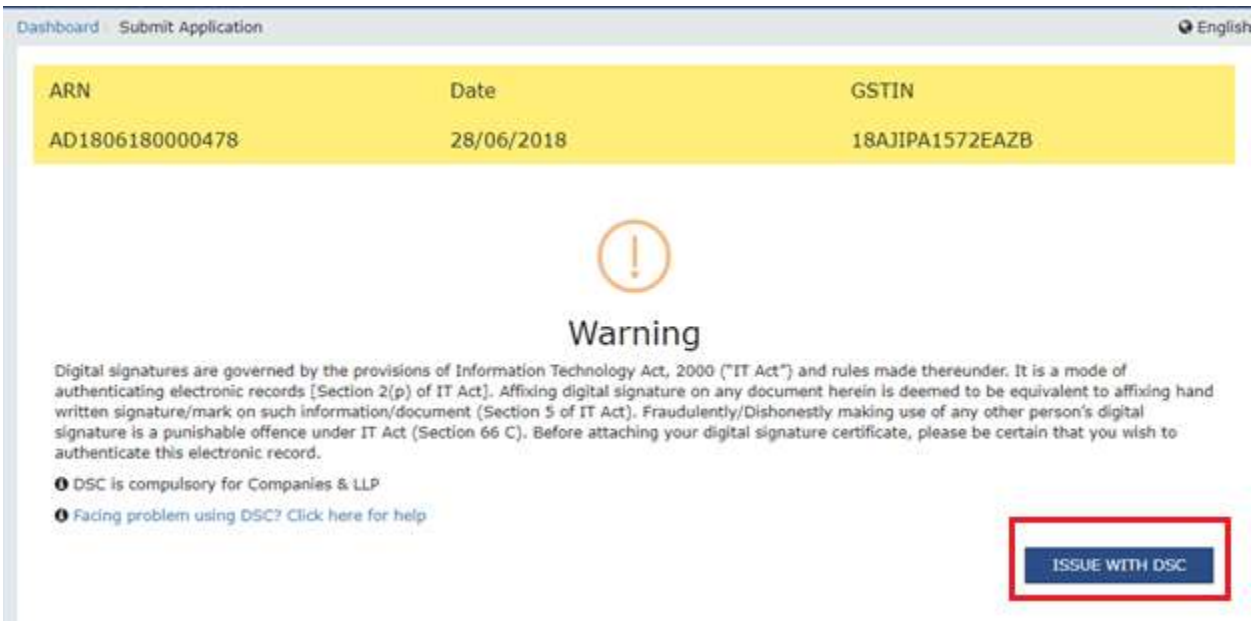
F.Y.: 2017-2018
Date: 08/06/2018
Date: 08/06/2018

Intimation of conclusion of proceedings

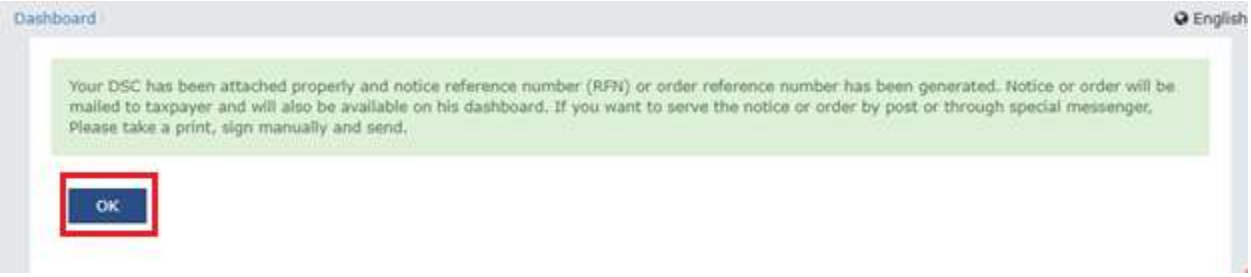
This has reference to the show cause notice referred to above.As you have paid the amount of tax and other dues mentioned in the notice along with applicable interest and penalty in accordance with the relevant provisions of Act, the proceedings initiated vide the said notice are hereby concluded.

Signature:
Name: Urmila
Designation / Status: Deputy Commissioner
Jurisdiction: JO/RHAT - 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.**



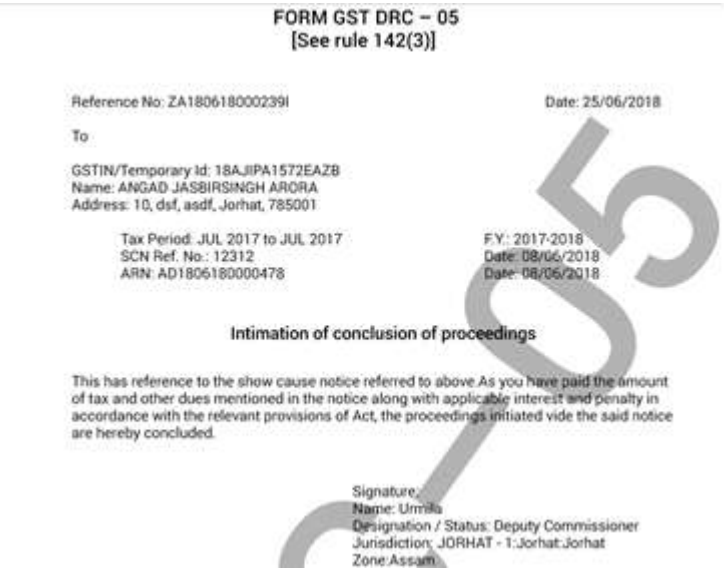
10. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



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**".

<u>Note:</u> 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: ZA180618000239I
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

How can I conduct Assessment/Adjudication proceedings on an Unregistered person?

To conduct Assessment/Adjudication proceedings on an Unregistered person, perform following steps:

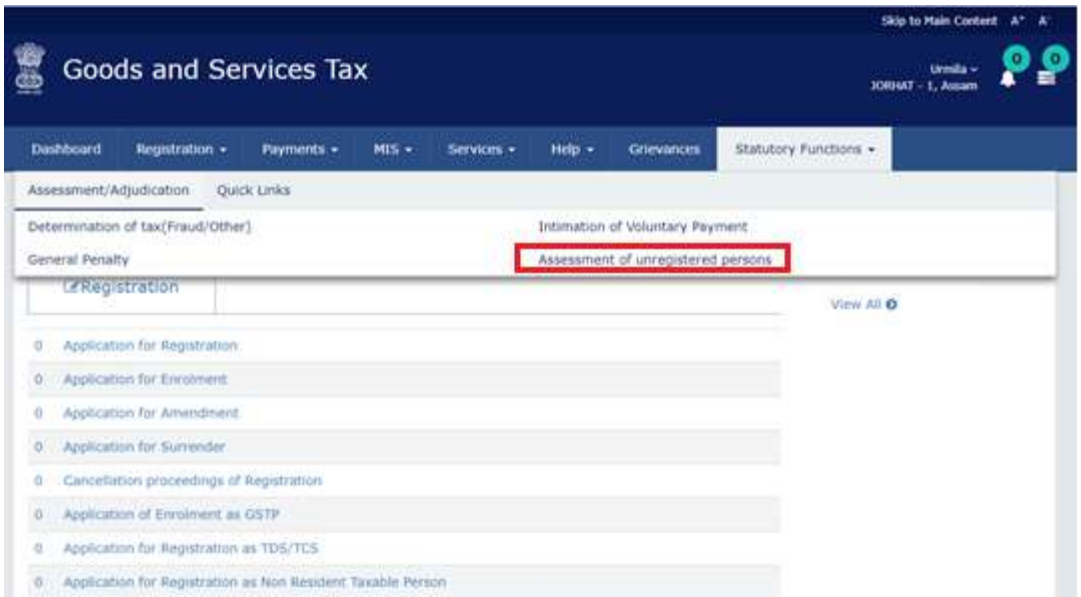
A. Create a new Case ID using SUO MOTO PROCEEDING button or search for the ARN (Application Reference Number)/Case ID
B. Issue a Show Cause Notice (SCN)
C. Issue a Reminder, if required
D. Issue an Adjournment, if required
E. Record Personal Hearing Proceedings, if any
F. Record Other Communications 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.

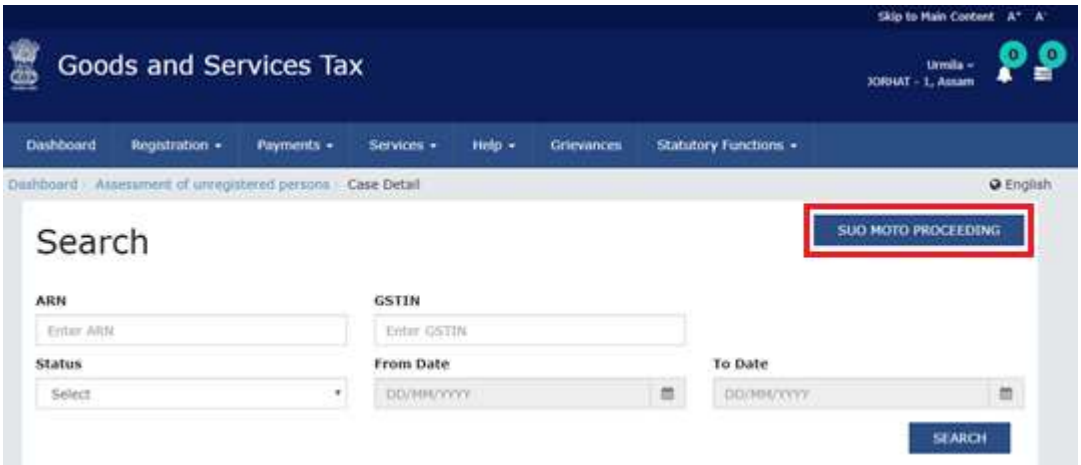
A. (1) SUO MOTO PROCEEDING

To initiate a new Suo Moto proceeding, against an unregistered person liable to pay tax, perform following steps:

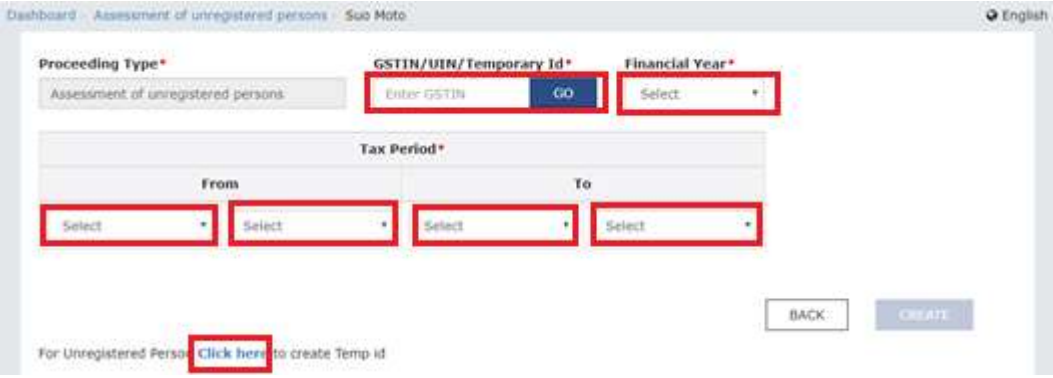
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Assessment of unregistered persons** option.



4. Search page is displayed. Click the **SUO MOTO PROCEEDING** button.



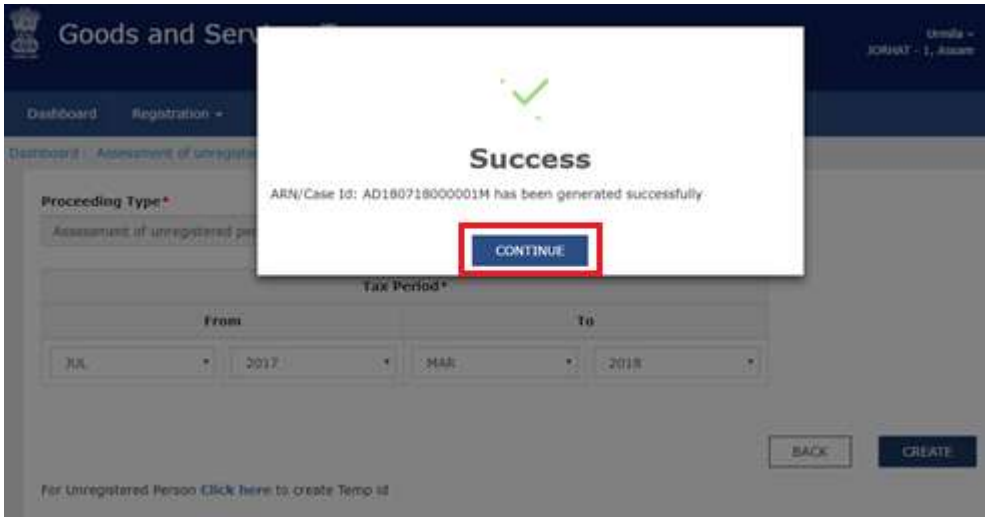
5. Suo Moto proceeding page is displayed. The “Proceeding Type” field gets auto-populated with “Assessment of unregistered persons”. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer and then click the **GO** button. This will enable the CREATE button.



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.



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.

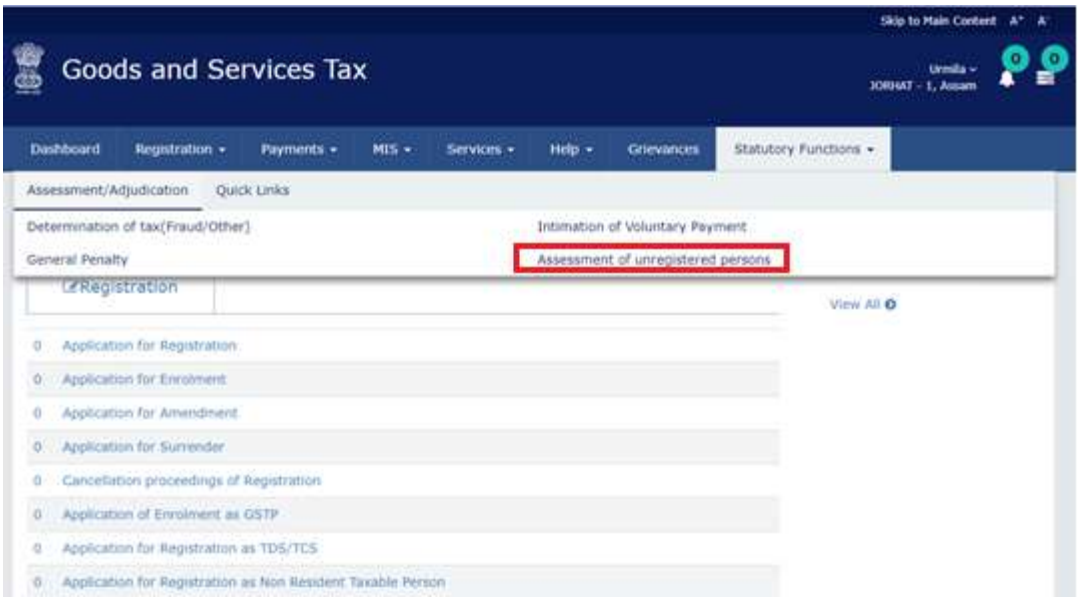
Note: On this page, the NOTICES tab is selected by default.

Go back to the Main Menu

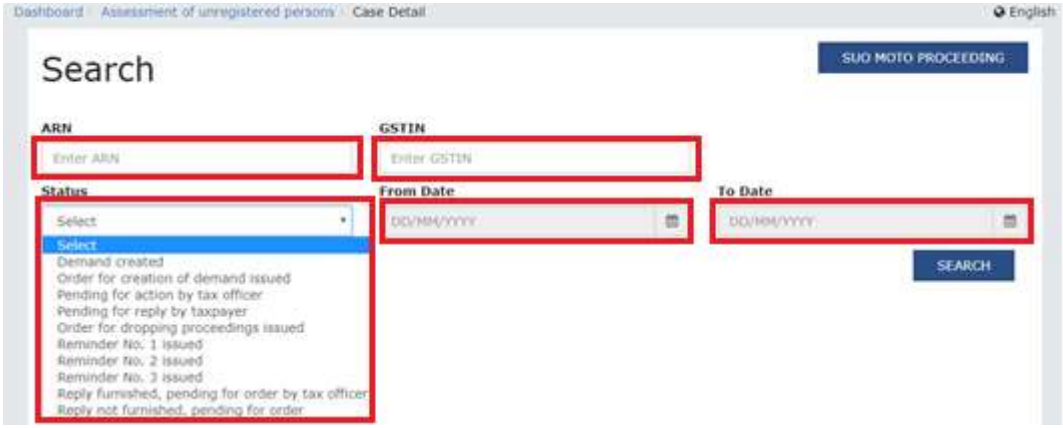
A. (2) Search for the ARN (Application Reference Number)/Case ID

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.



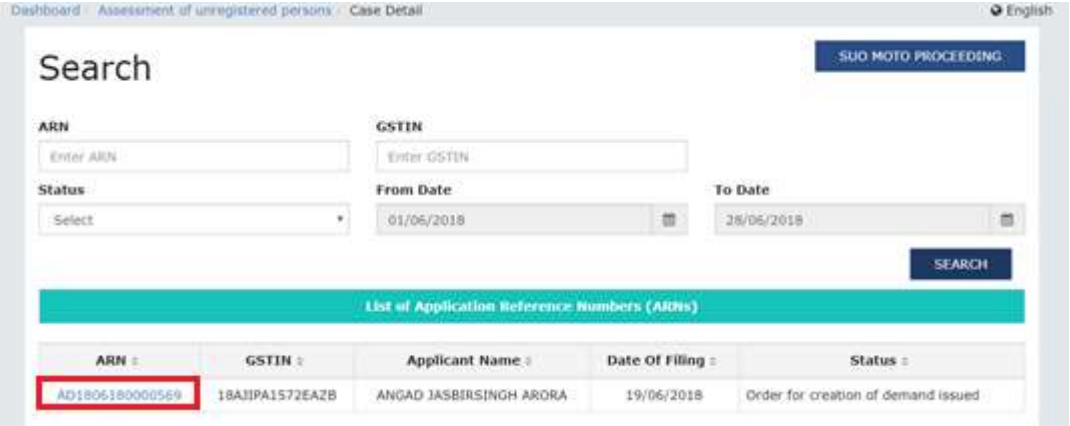
4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** *(select from the drop-down list as shown)* or **From Date** & **To Date**



<u>Note:</u> You must enter data in at least one field to proceed.

5. Click the **SEARCH** button.

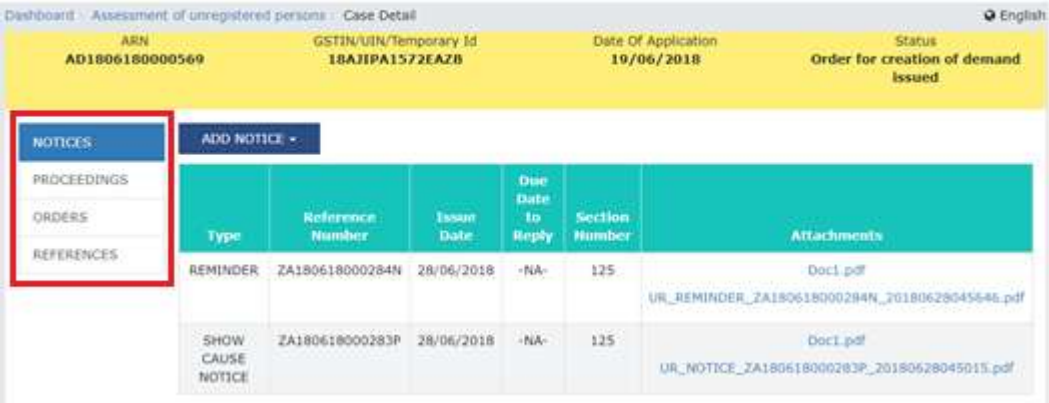
6. Based on your search criteria, the required ARN or the list of the required ARNs of unregistered person (s) liable to be assessed will be displayed. Click the **ARN** hyperlink of the case you want to act on.



Note: Because **From Date** & **To Date** was selected earlier as the Search criteria, all those ARNs that were created in that period gets displayed.

7. 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



Note: On this page, the NOTICES tab is selected by default.

Go back to the Main Menu

B. Issue a Show Cause Notice (SCN)

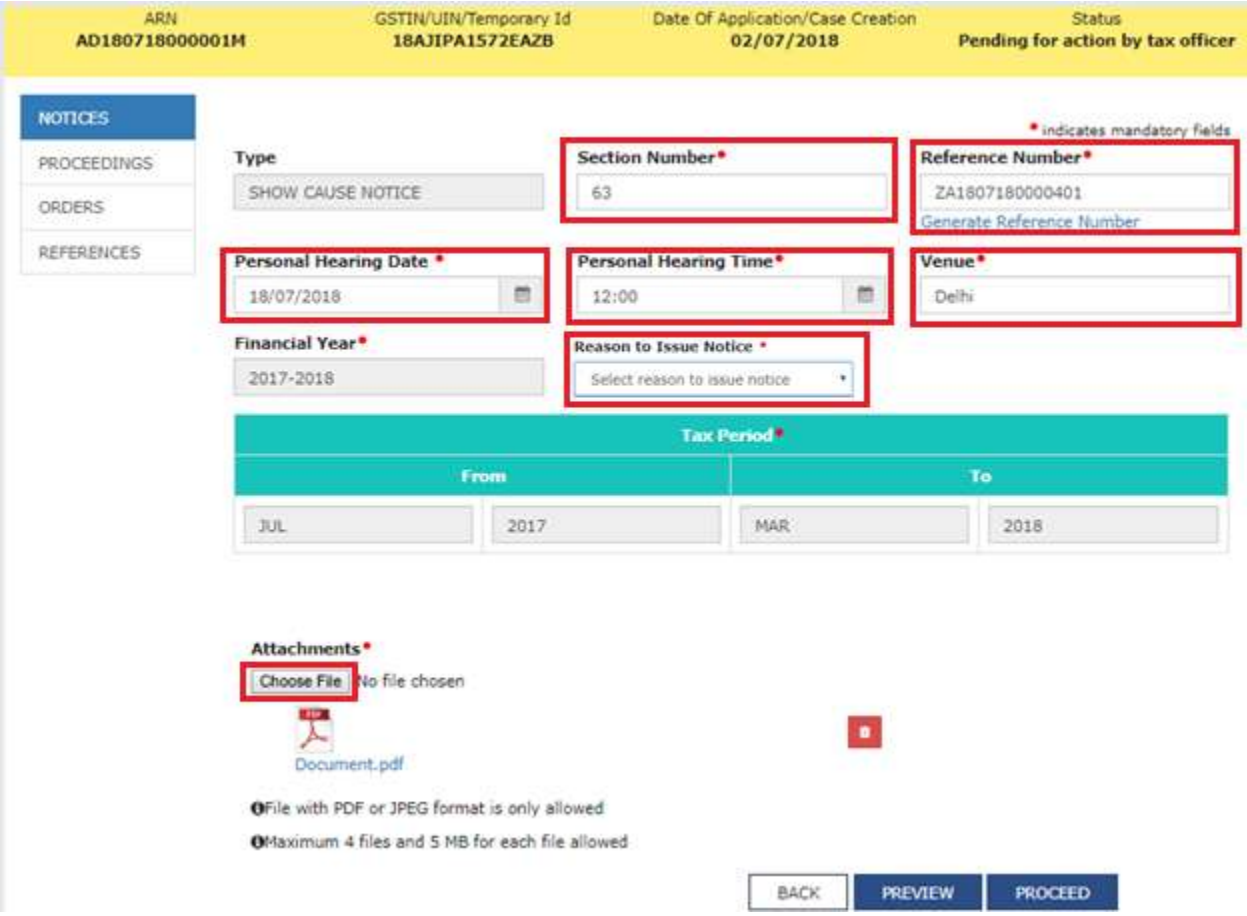
To issue Show Cause Notice (SCN) to an unregistered taxpayer, perform following steps:

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.

<u>Note:</u> 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**.

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.

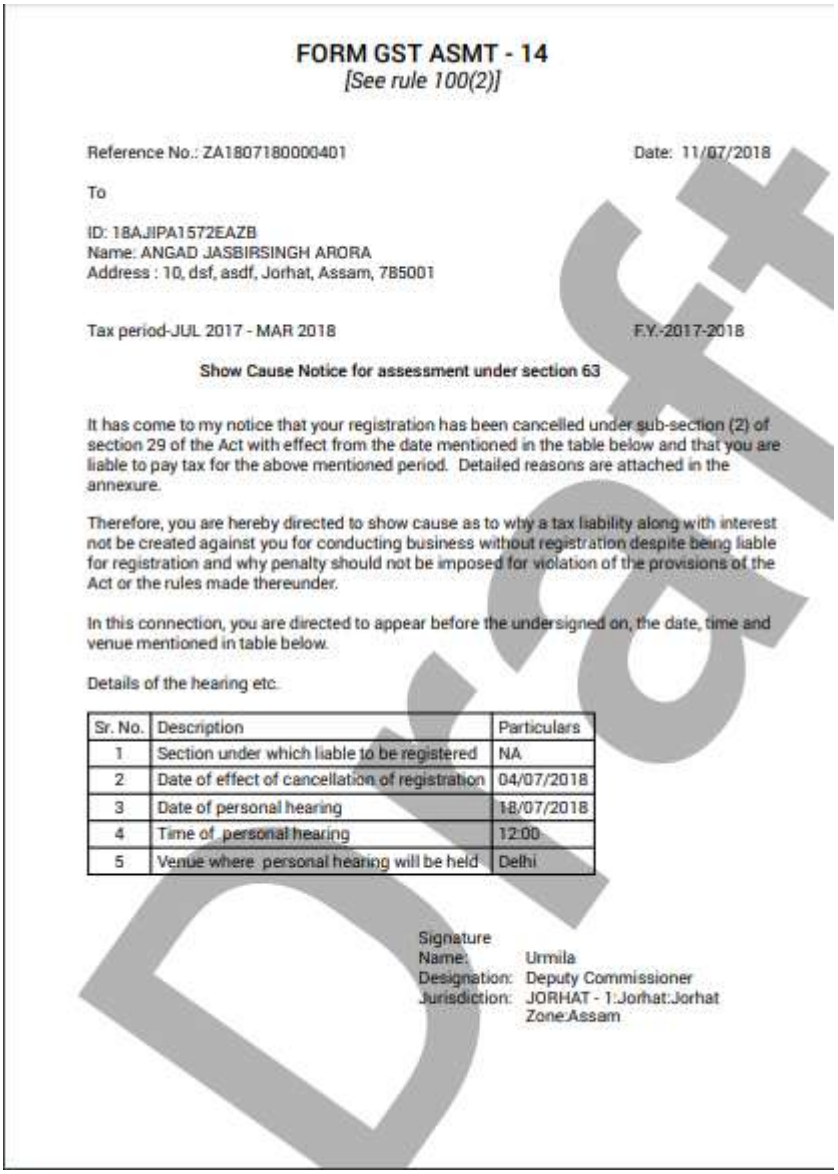


4. Enter the relevant section number in the **Section Number** field.
5. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
6. Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
7. In the **Personal Hearing Time** field 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.

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.

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.

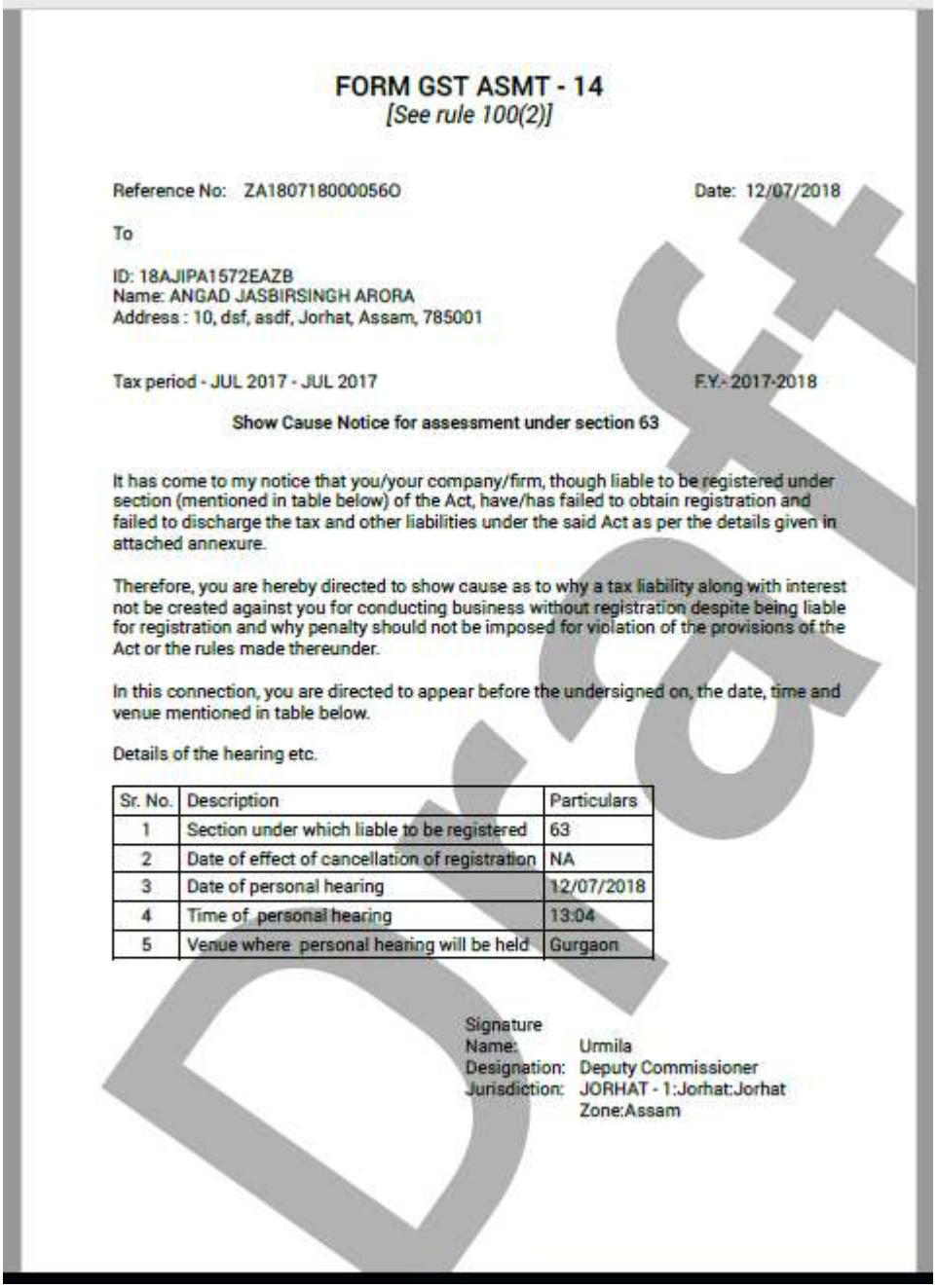
Details of the hearing etc.

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

Draft

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: ZA1807180000056O Date: 12/07/2018

To

ID: 18AJIPA1572EAZB
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.

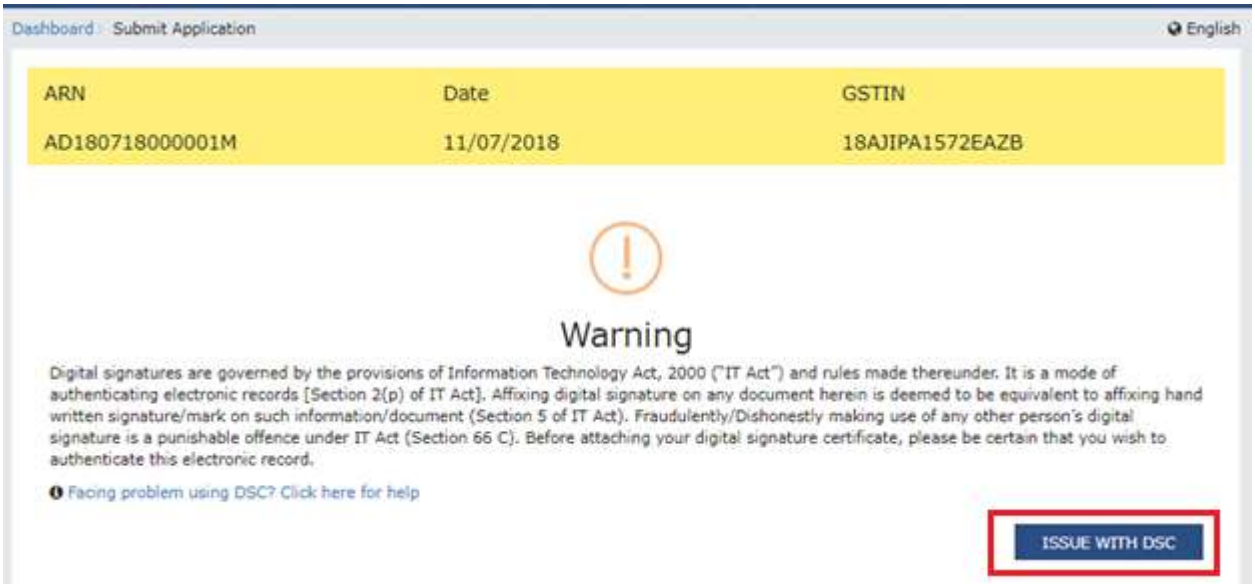
Sr. No.	Description	Particulars
1	Section under which liable to be registered	63
2	Date of effect of cancellation of registration	NA
3	Date of personal hearing	12/07/2018
4	Time of personal hearing	13:04
5	Venue where personal hearing will be held	Gurgaon

Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam

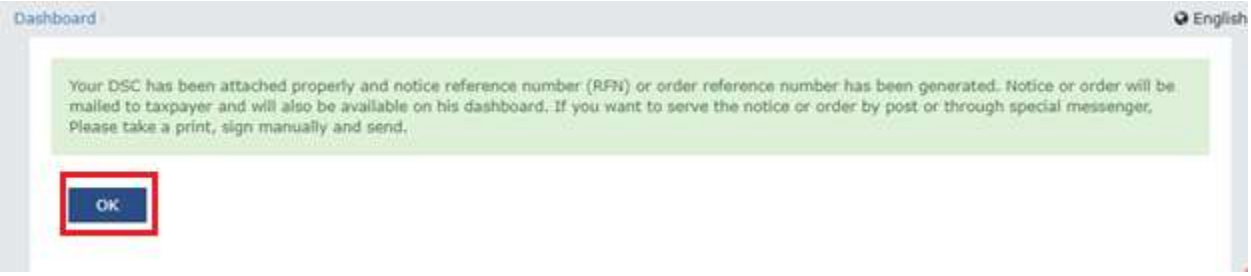
Draft

13. Go back to the SCN page. Click the **PROCEED** button**.**

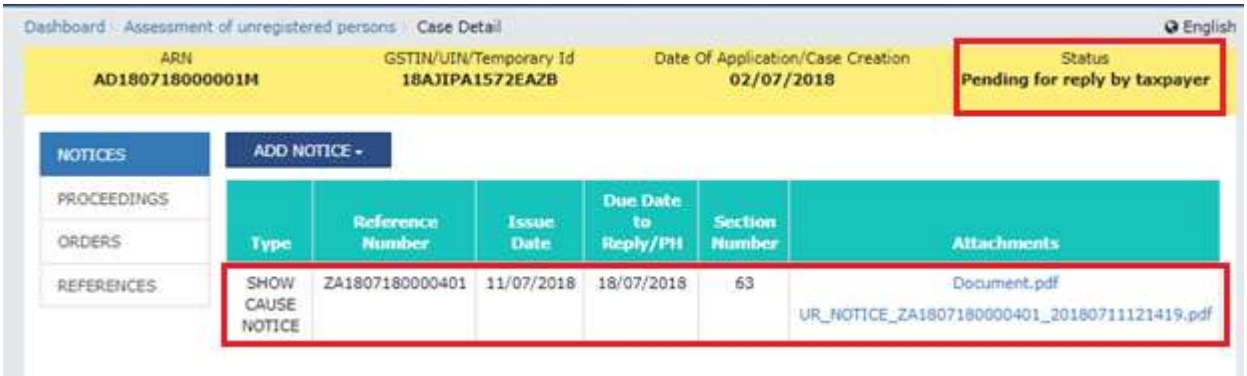
14. The **Submit Application** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC button.**



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 SCN just issued and the **Status** updated to "Pending for reply by taxpayer".



<u>Note:</u> 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: 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

Notice

18. Here's a sample SCN that would be sent to the taxpayer who has failed to obtain registration:

Printed doc

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

Notice

Go back to the Main Menu

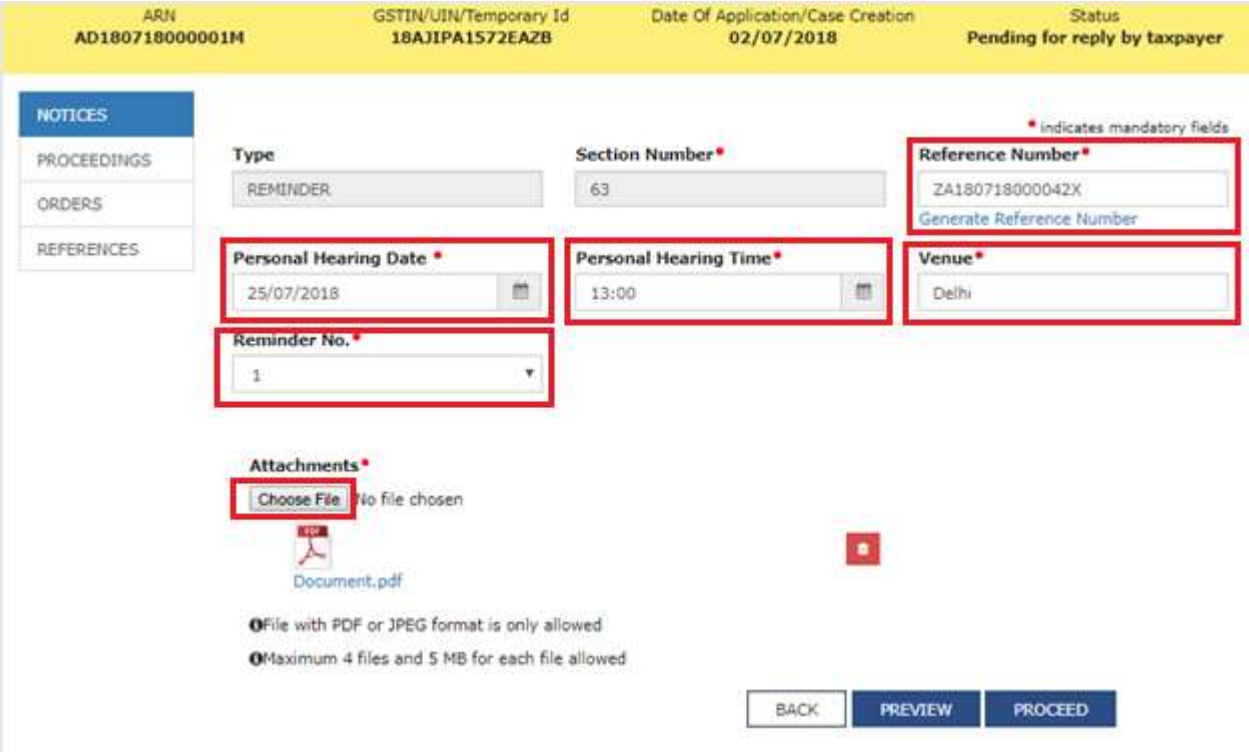
C. Issue a Reminder, if required

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.

2. Click **ADD NOTICE** to open the drop-down list and select **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.



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.

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: 18AJIPA1572EAZB
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.

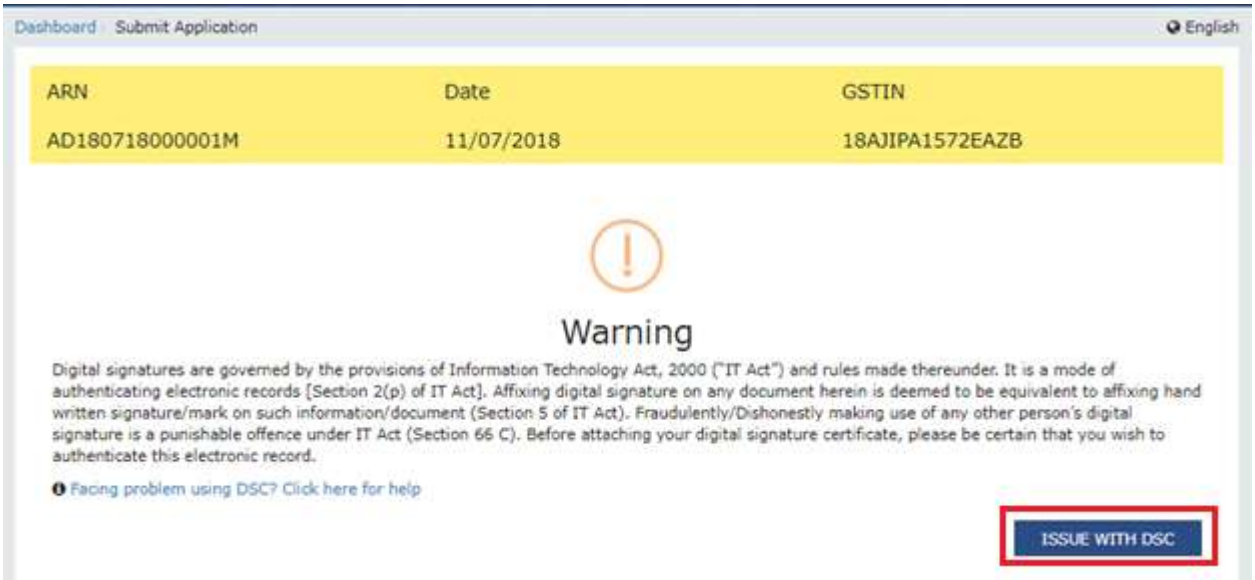
You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.

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

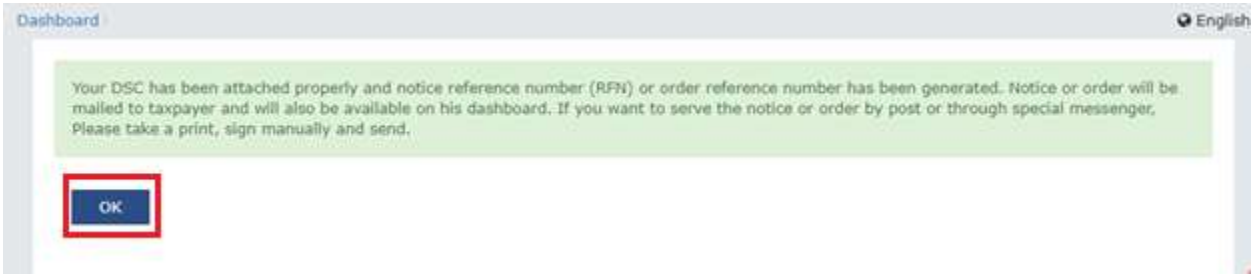
Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam

Draft

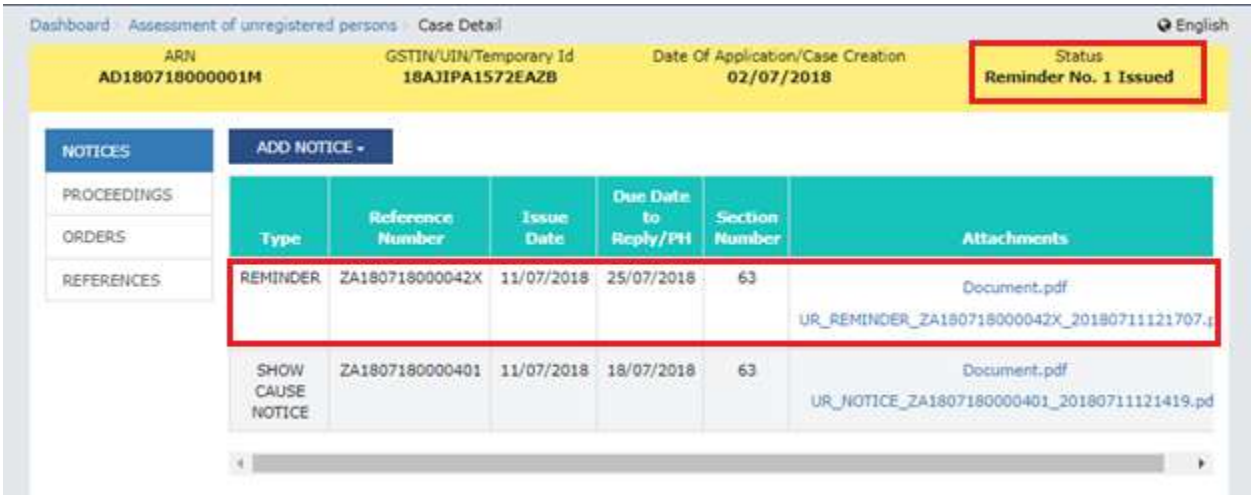
12. Go back to the Reminder page. Click the **PROCEED** button.
13. The **Submit Application** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**



14. The **Dashboard** page is displayed with a confirmation message. Click **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".



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

Reminder - 1

Reference No: ZA180718000042X

Date: 11/07/2018

To
GSTIN/ID: 18AJIPA1572EAZB
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

Reminder

Go back to the Main Menu

D. Issue an Adjournment, if required

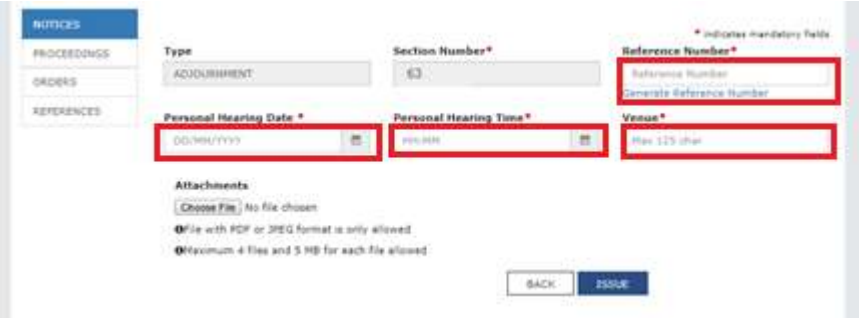
To update adjournment details for a taxpayer who has filed an application of extension offline, perform following steps:

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.

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**.

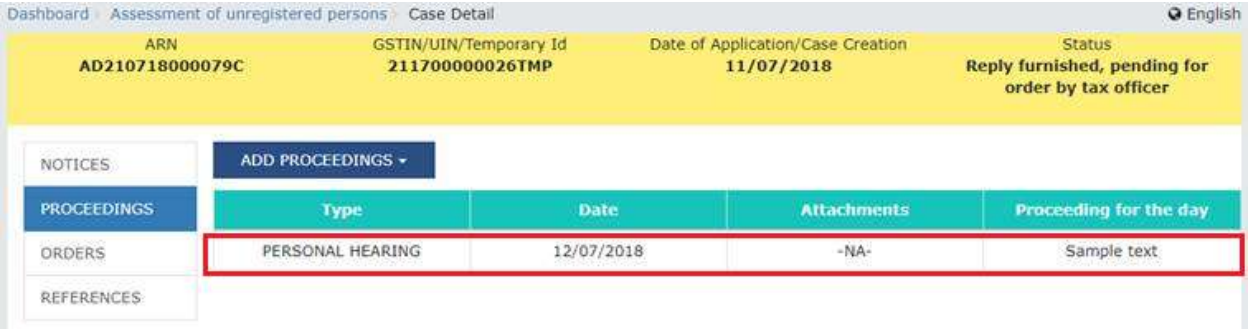
2. PERSONAL HEARING page is displayed. The **Type** field is auto-populated. Enter **Date** by clicking the calendar icon and selecting the date when Personal Hearing was conducted.

3. Type the required text in the **Proceeding for the day** field.

4. Click **Choose File** to upload the documents related to the Personal Hearing, if any.

5. Click the **SUBMIT** button.

6. The updated **Case Detail** page is displayed, with the table containing the record of the Personal Hearing just submitted.



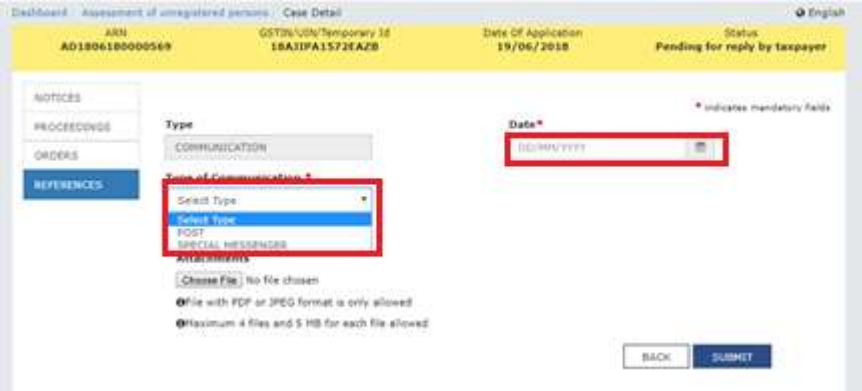
Go back to the Main Menu

F. Record other Communications related to the case, if any

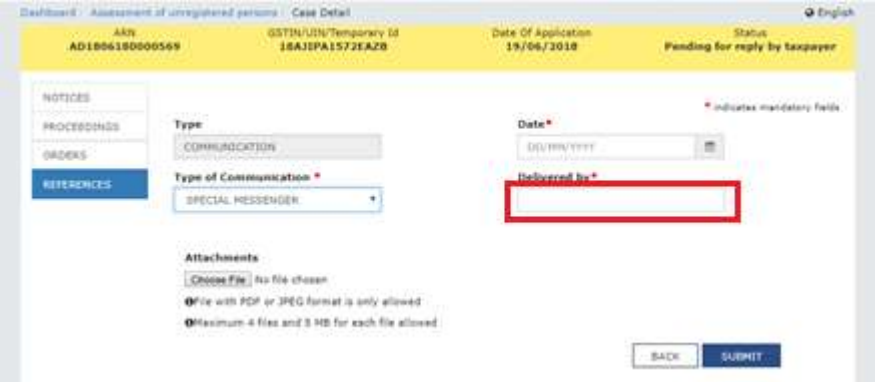
To record any other communications related to the case, perform following steps:

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**.

2. **COMMUNICATION** page is displayed. Enter the two mandatory fields— **Date** and **Type of Communication.**



<u>Note:</u> 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.



3. Click **Choose File** to upload the document(s), if any.

4. Click the **SUBMIT** button.
5. The updated **Case Detail** page is displayed, with new table containing the record of this communication just submitted.

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:

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 **REFERENCES OF CASE**.

2. **REFERENCES OF CASE** page is displayed. Enter **Date** by clicking the calendar icon and selecting the date of these References.

3. Click **Choose File** to upload the document(s) related to this case.

4. Click the **SUBMIT** button.

5. The updated **Case Detail** page is displayed, with the table containing the record of the References just submitted.

Go back to the Main Menu

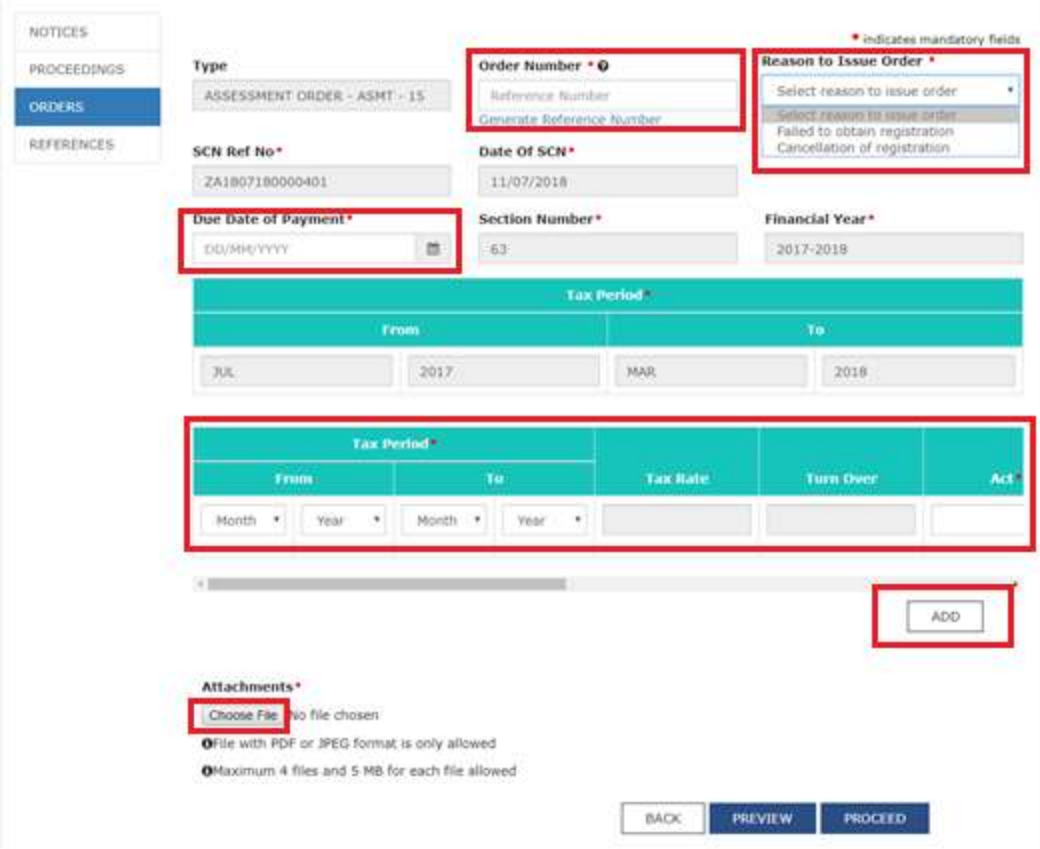
H.(1) Issue an Assessment order u/s 63

To issue Assessment order against the case created, perform following steps:

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-15**.

2. **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.

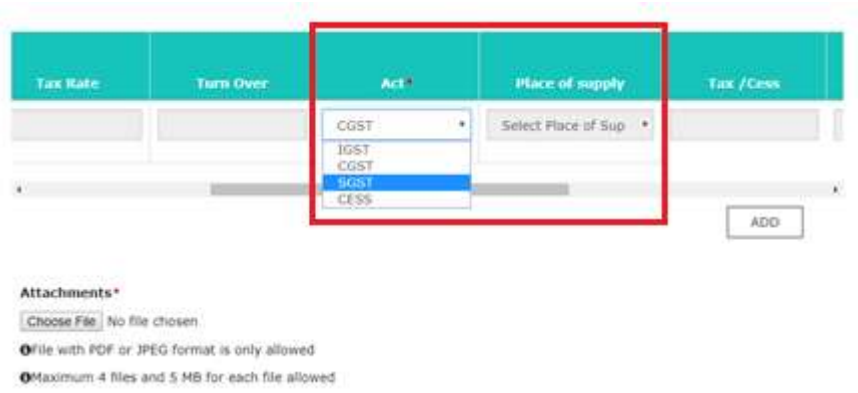


Note: Click the **ADD** button to add more rows containing details of the amount assessed and payable by the taxpayer.

3. In the **Order Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
4. In the **Due Date of Payment** field, click calendar and select the date to enter.
5. In the **Reason to Issue Order** field, select the reason from the drop-down list.
6. 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.

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.



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**.

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: 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

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

Draft

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.)

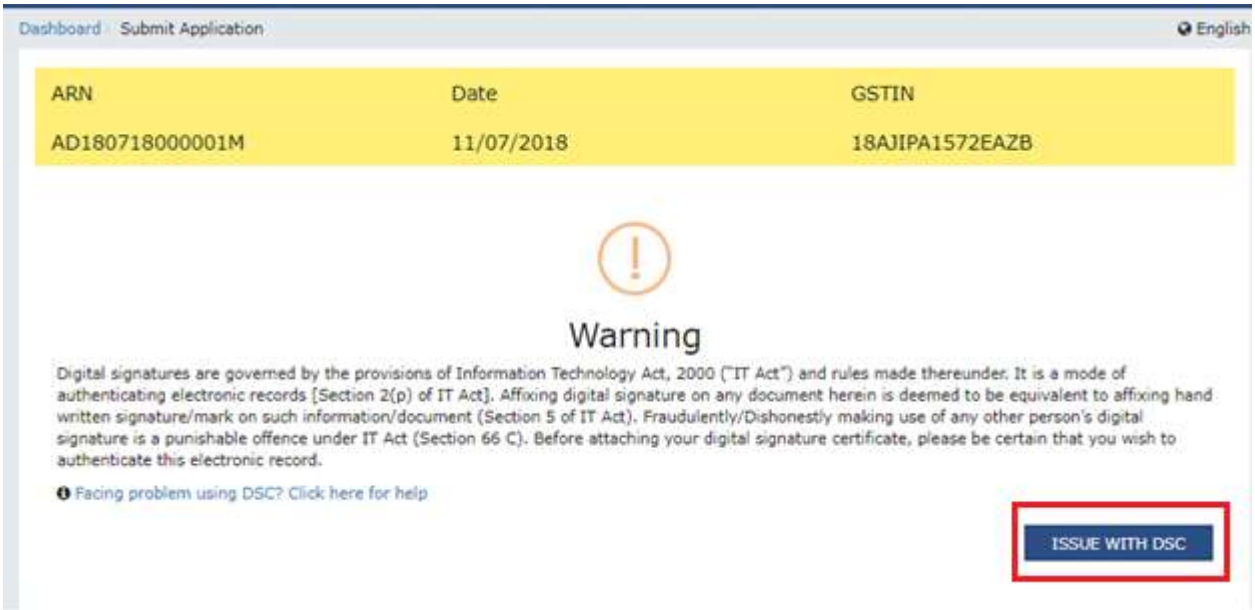
Sr. No	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
	From	To							
1	JAN 2018	MAR 2018	CGST	NA	6.00	6.00	0.00	0.00	12.00
Total					6.00	6.00	0.00	0.00	12.00

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.

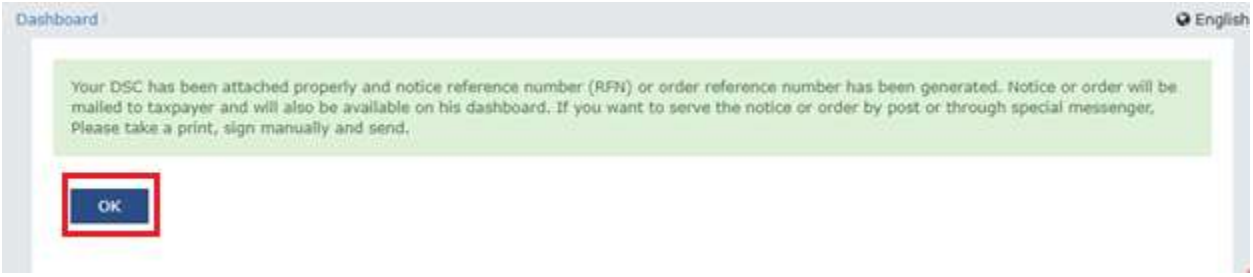
Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: Assam

Draft

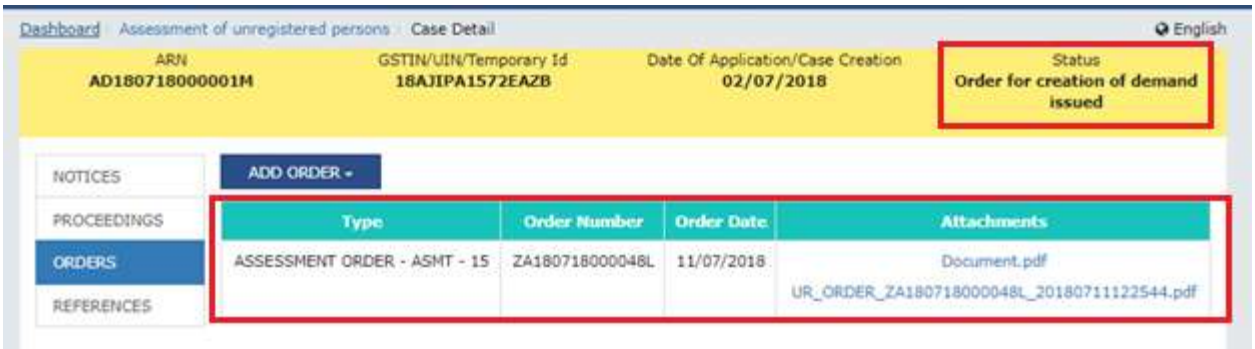
13. Go back to the **ASSESSMENT ORDER - ASMT-15** page. Click the **PROCEED** button**.**
14. The **Submit Application** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**



15. The **Dashboard** page is displayed with a confirmation message. Click **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**".



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:

Printed doc

FORM GST ASMT - 15

[See rule 100(2)]

Reference No.: ZA180718000048L

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

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

Order

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: 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.- 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-

(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	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

Order

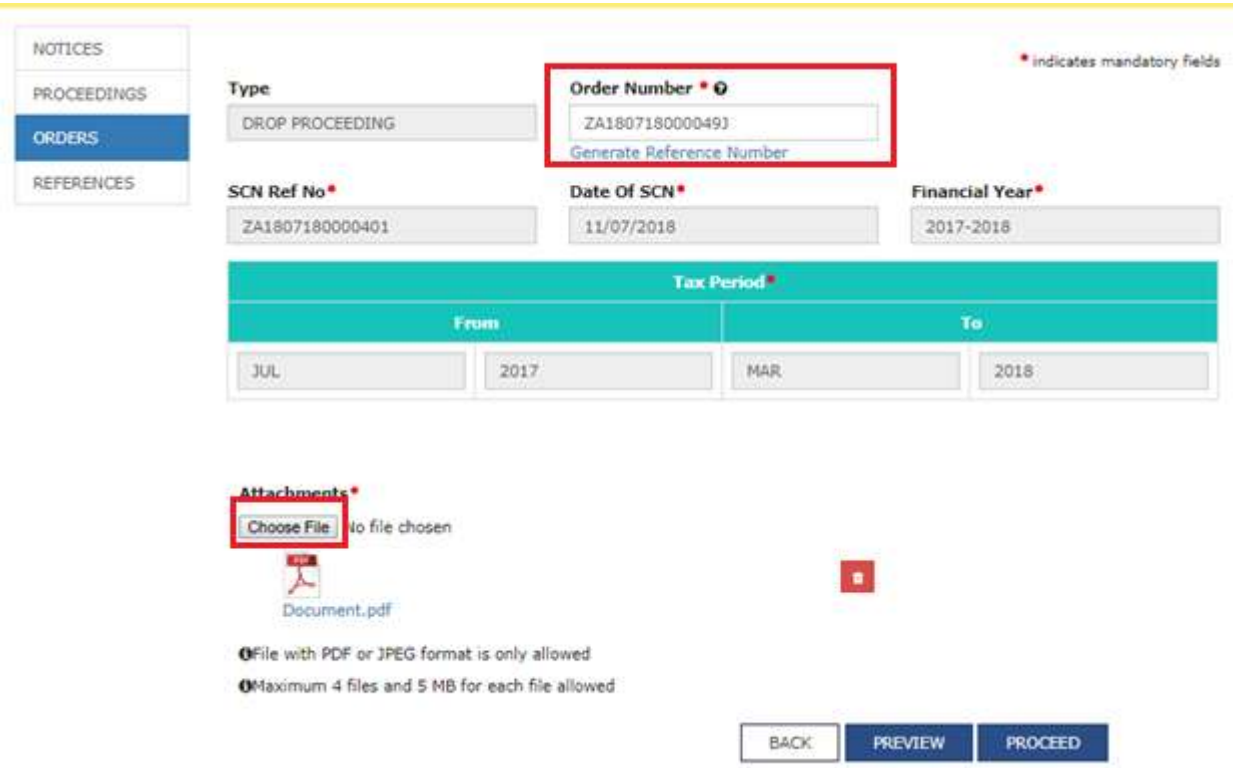
Go back to the Main Menu

H. (2) Drop Proceeding

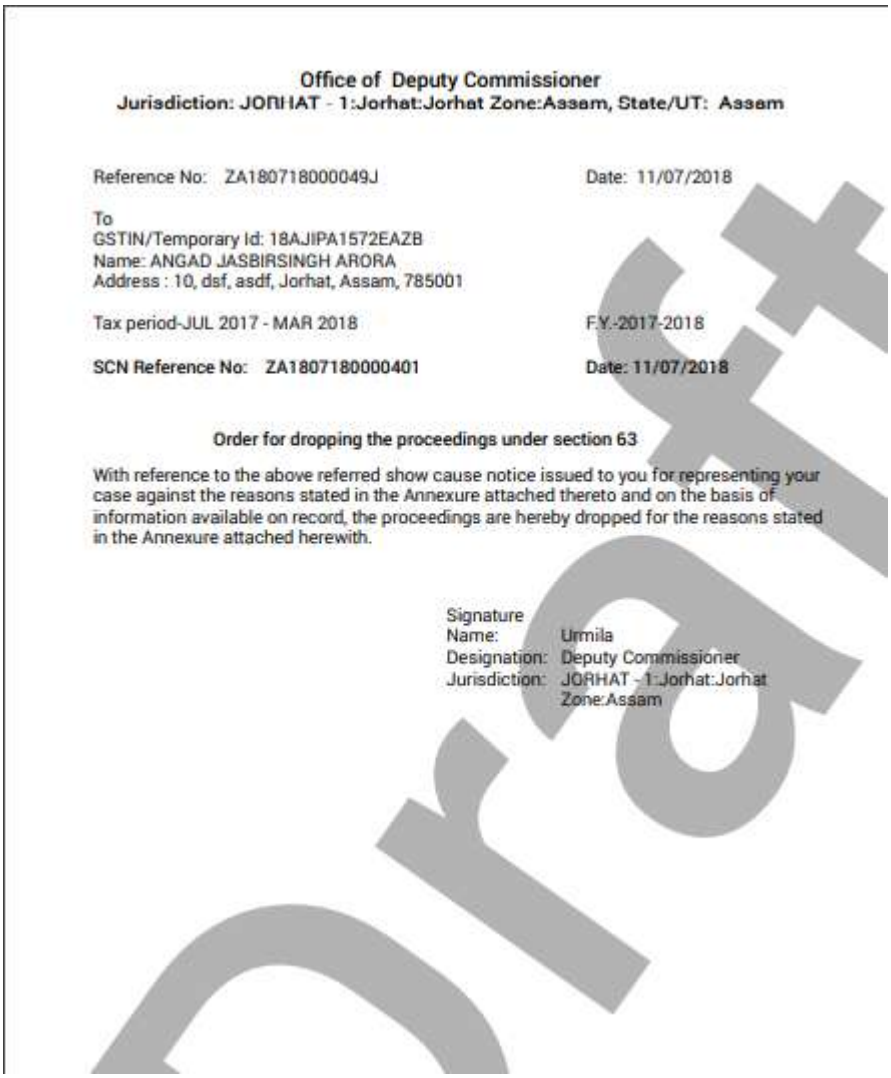
To drop the proceedings, perform following steps:

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**.

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.



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**

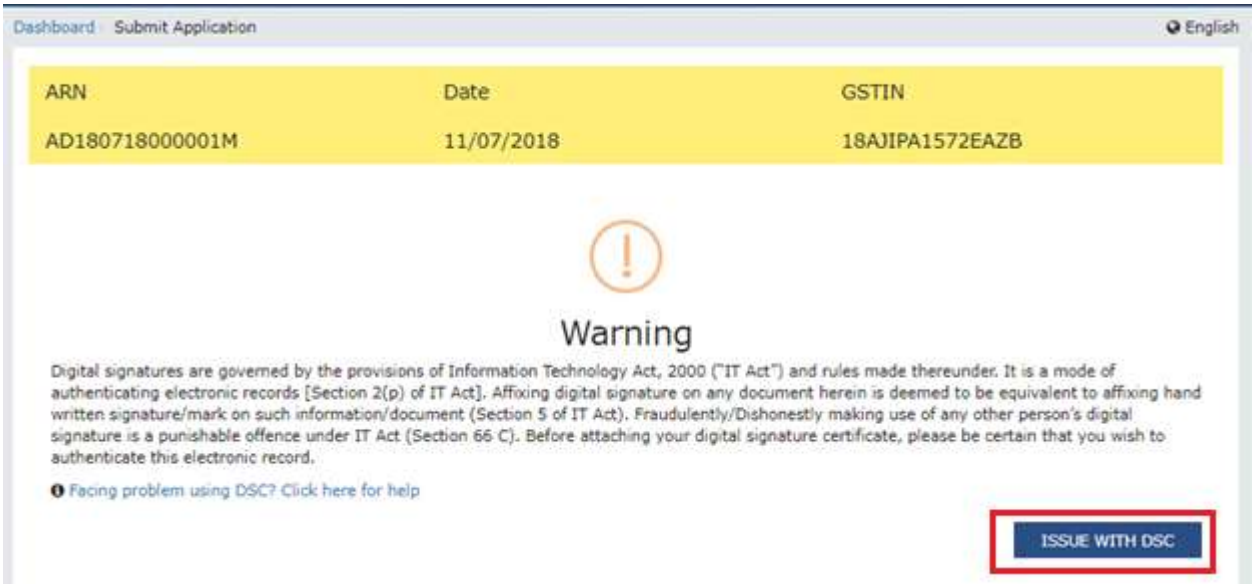
Order for dropping the proceedings under section 63

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.

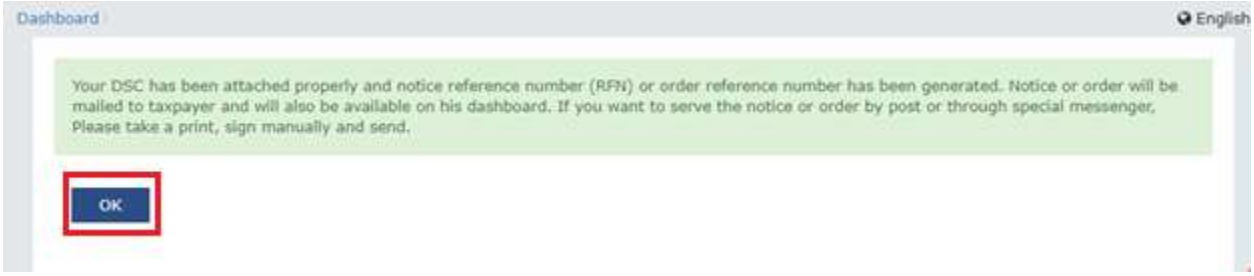
Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam

Draft

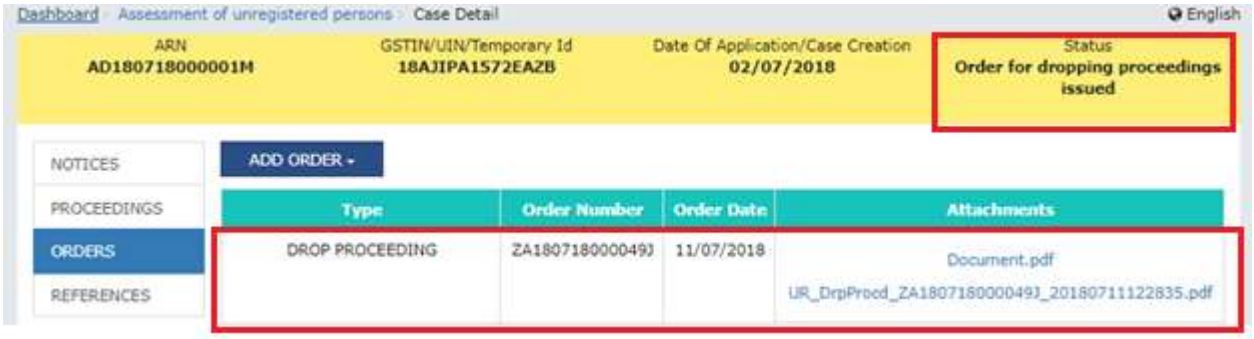
8. Go back to the **DROP PROCEEDING** page. Click the **PROCEED** button**.**
9. The **Submit Application** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**



10. The **Dashboard** page is displayed with a confirmation message. Click **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**".



<u>Note:</u> 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

Order

Go back to the Main Menu

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

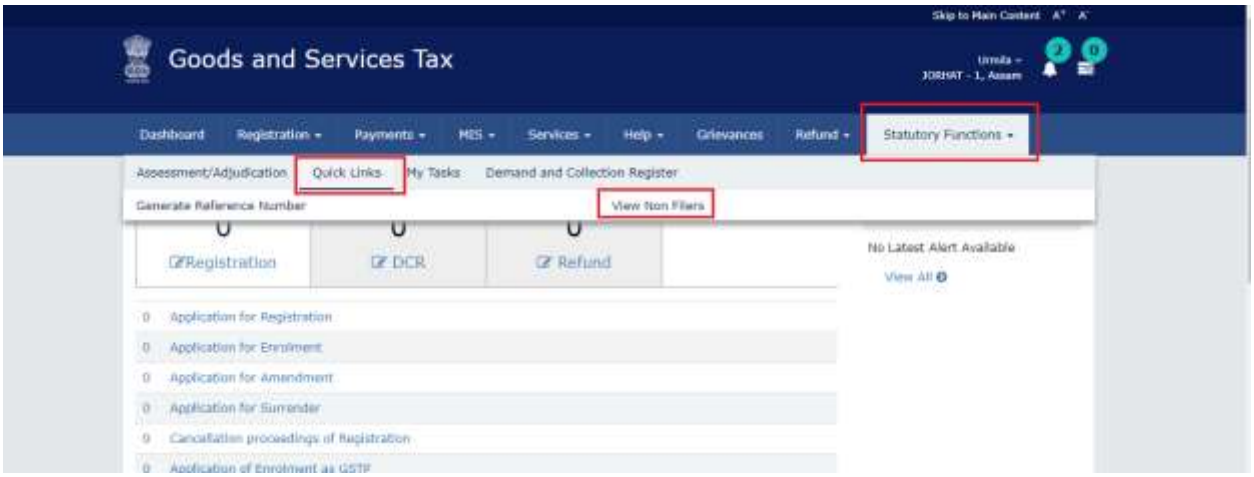
Click each hyperlink above to know more.

-

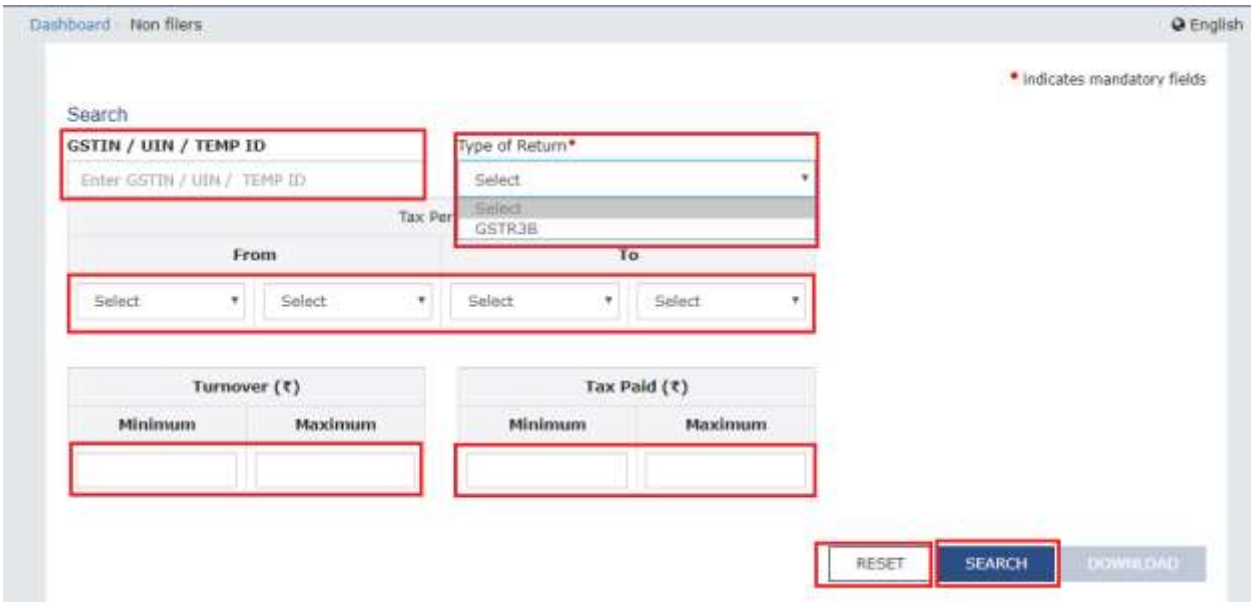
A. View List of Non-filers

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.



<u>Note 1:</u> Type of Return and **Tax Period** are mandatory fields. Make sure you fill them before clicking SEARCH.

<u>Note 2:</u> 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.

Dashboard Non filers English

* Indicates mandatory fields

Search

GSTIN / UIN / TEMP ID: Enter GSTIN / UIN / TEMP ID

Type of Return*: GSTR3B

Tax Period*

From		To	
MAR	2018	MAR	2018

Turnover (₹)		Tax Paid (₹)	
Minimum	Maximum	Minimum	Maximum

RESET SEARCH DOWNLOAD

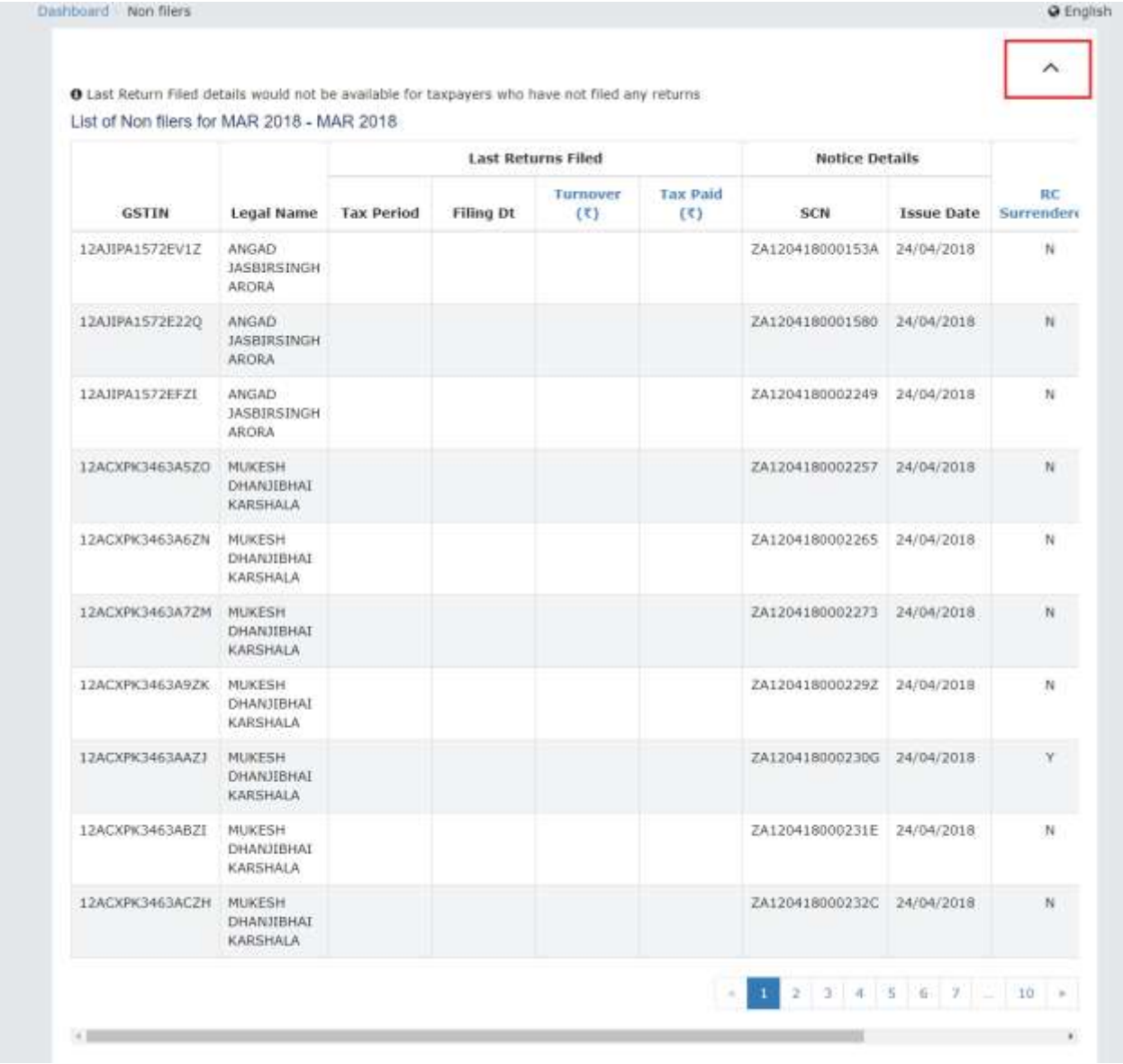
Last Return Filed details would not be available for taxpayers who have not filed any returns

List of Non filers for MAR 2018 - MAR 2018

		Last Returns Filed				Notice Details		
GSTIN	Legal Name	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

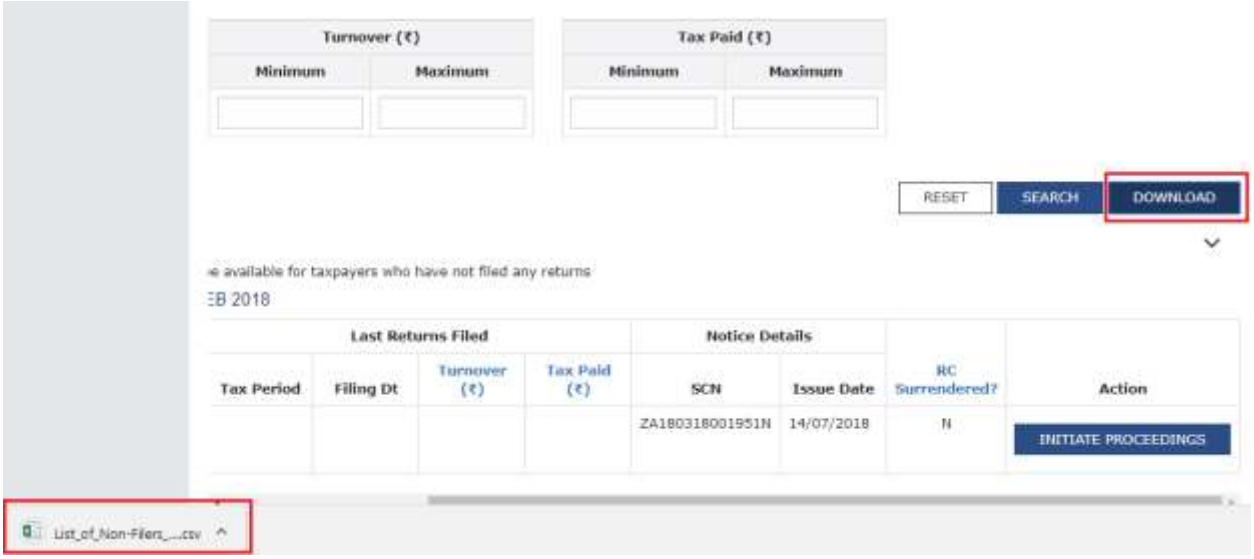
« 1 2 3 4 5 6 7 ... 10 »

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.



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					ZA1204180002292	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

6. Click the **Download** button to download the entire list. It will be downloaded in a .csv format as displayed.



[Go back to the Main Menu]

B. Search for an already-created ARN/Case ID

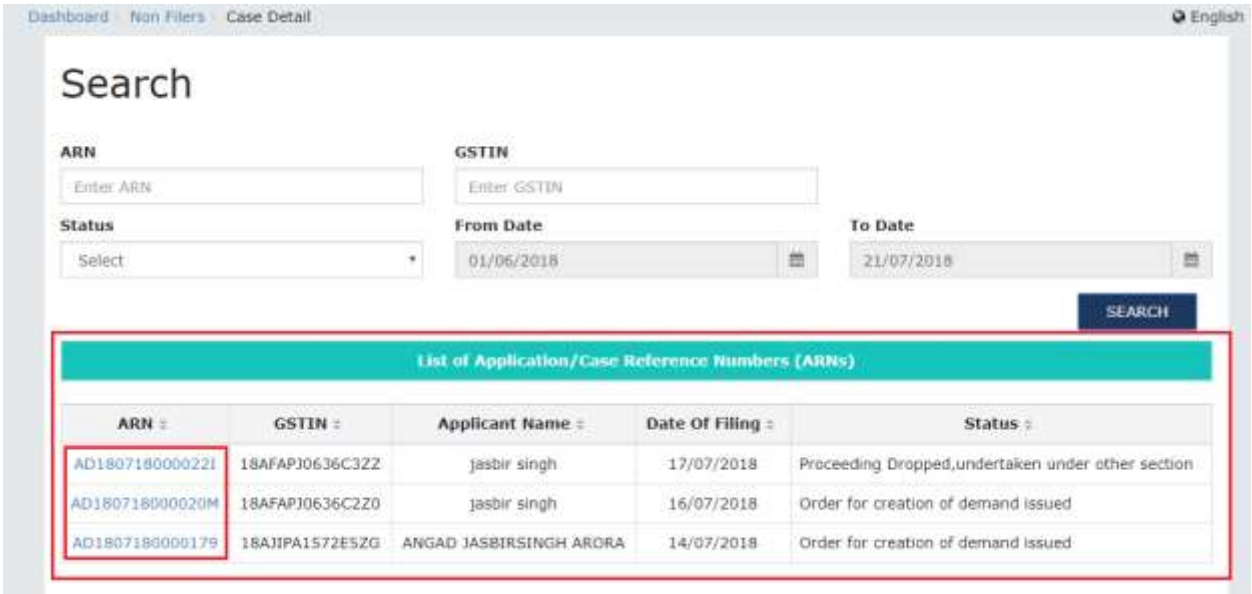
To search for a particular ARN/Case ID of the Non-filers of returns, perform following steps:

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.

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.

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 of Non-filers of returns is displayed. Click the **ARN** hyperlink of the case you want to act on.



Note: Because **From Date** & **To Date** was selected earlier as the Search criteria, all those ARNs that were created in that period 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 two tabs provided at the left-hand side of the page: ORDERS and REFERENCES.

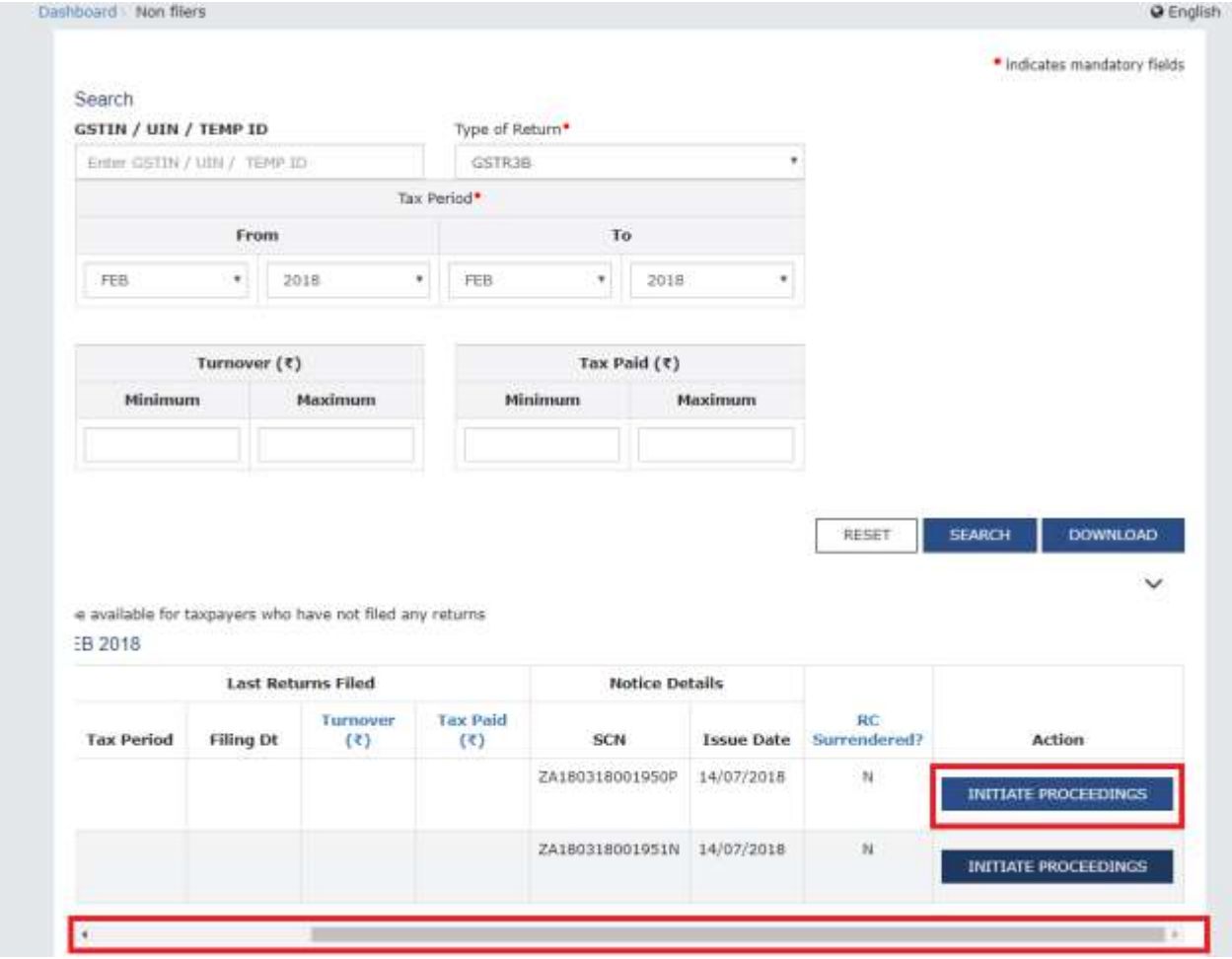
Note 1: On this page, the ORDERS tab is selected by default.
Note 2: Status of the ARN/Case is **"Pending for action by tax officer"**. In case, a tax payer has filed the return before the completion of proceedings, then the system will automatically change the Status to **"Return filed, no action required"** as shown in the image below.

Go back to the Main Menu

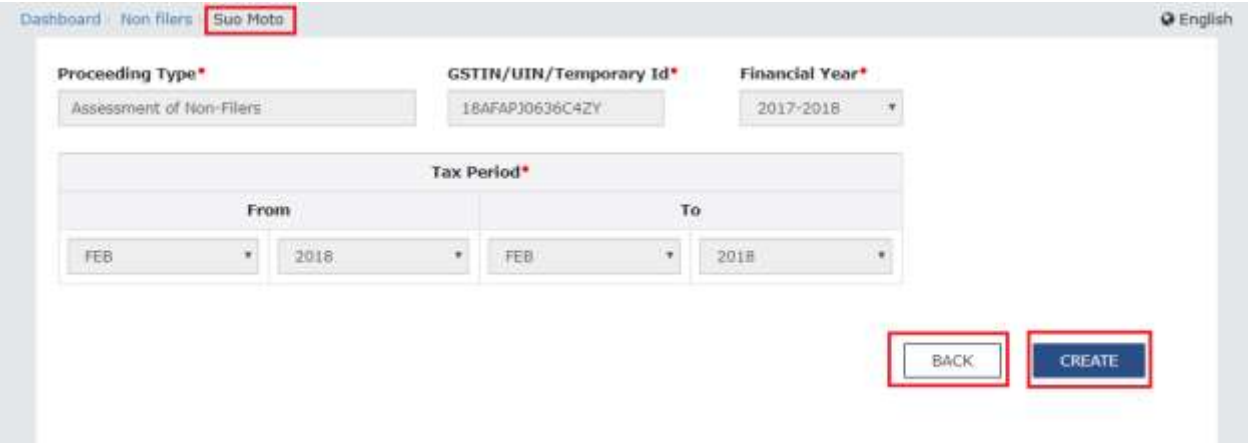
C. Initiate Proceedings against the Non-filer

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:

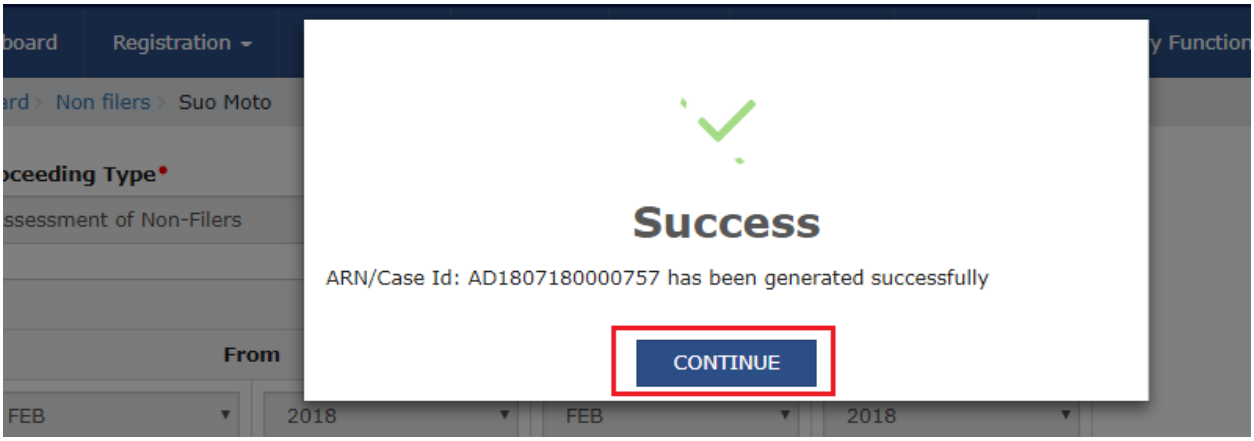
1. Search for the list of Non-filers as mentioned in Step A - View the List of Non-filers.
2. On the Non-filers Search page, list of non-filers of return is displayed, based on the search criteria. In the displayed list of Non-filers, scroll to the right and click the **INITIATE PROCEEDINGS** button in **Column "Action",** in the row of the taxpayer you want to take action on.



3. **Suo Moto** page is displayed. All displayed fields will be auto-populated. Click **CREATE**. You can also click **BACK** to go back to the Non-filers Search page.



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.

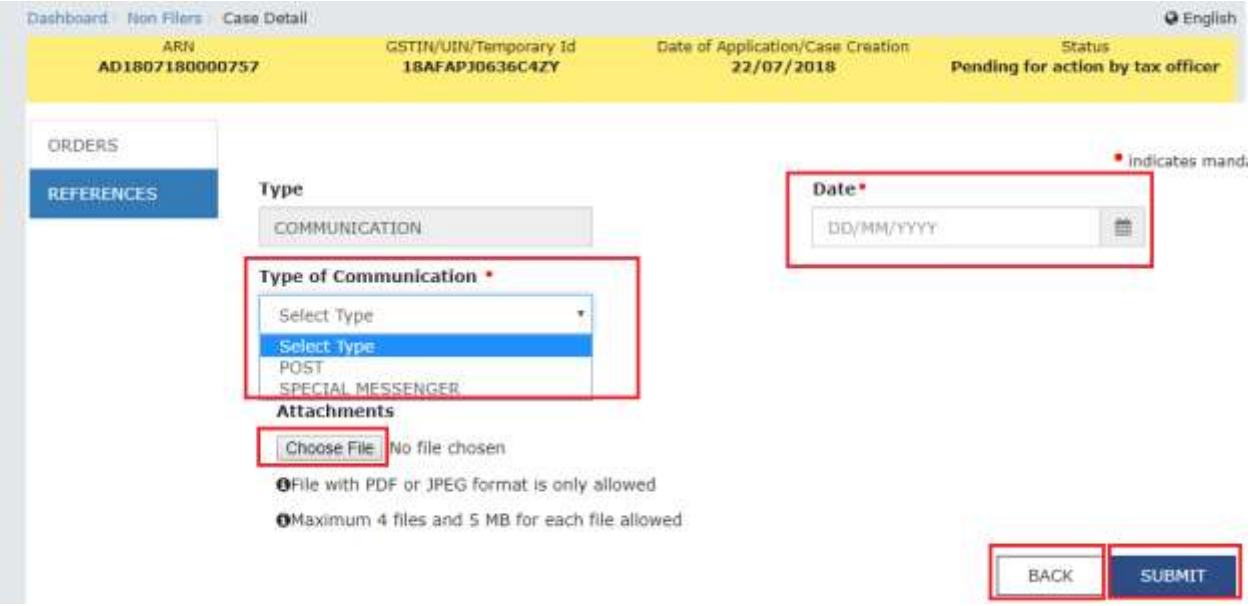
Go back to the Main Menu

D. Record Communications related to the case, if any

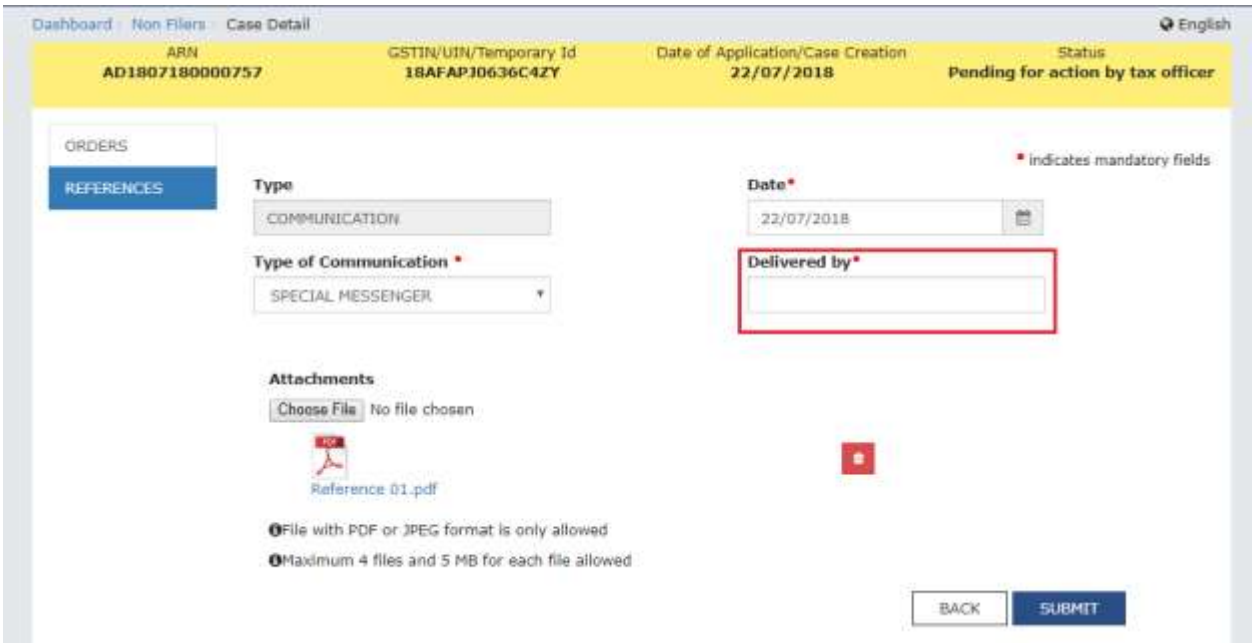
To record any communication related to the case, perform following steps:

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**.

2. **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**.

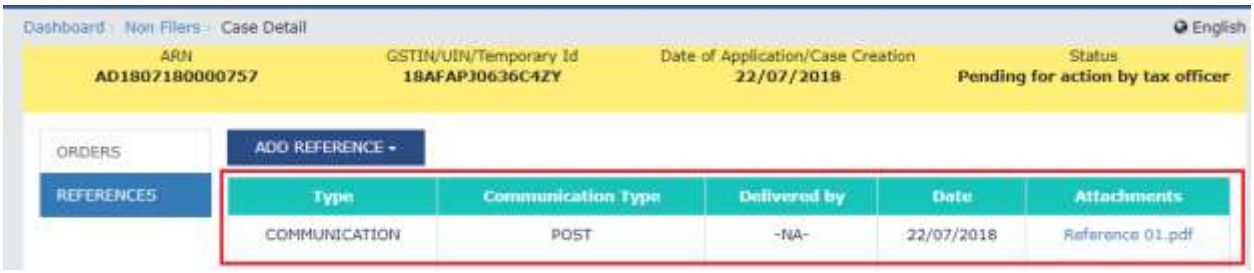


<u>Note:</u> As displayed in the image below, if you select, **Type of Communication** as **Special Messenger**, you must fill the **Delivered by** field with the name of the person who delivered this communication.



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.



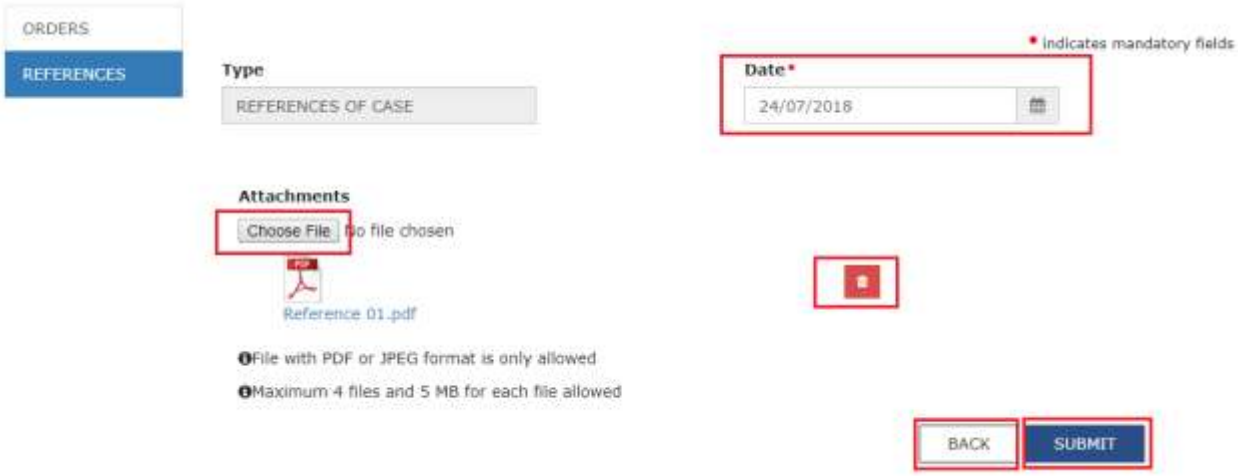
Go back to the Main Menu

E. Record References related to the case, if any

To record the References related to the case, perform following steps:

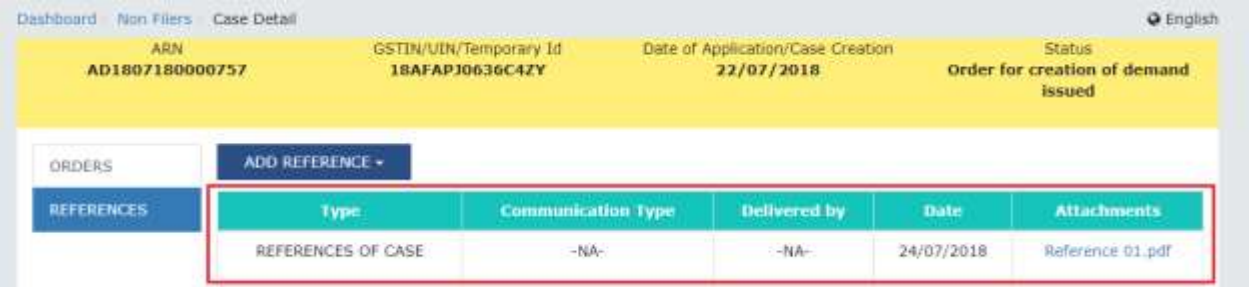
1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab. This tab displays a table of all the records of the References you would update. Click **ADD REFERENCE** to open the drop-down list and select **REFERENCES OF CASE**.

2. **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**.



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.



Go back to the Main Menu

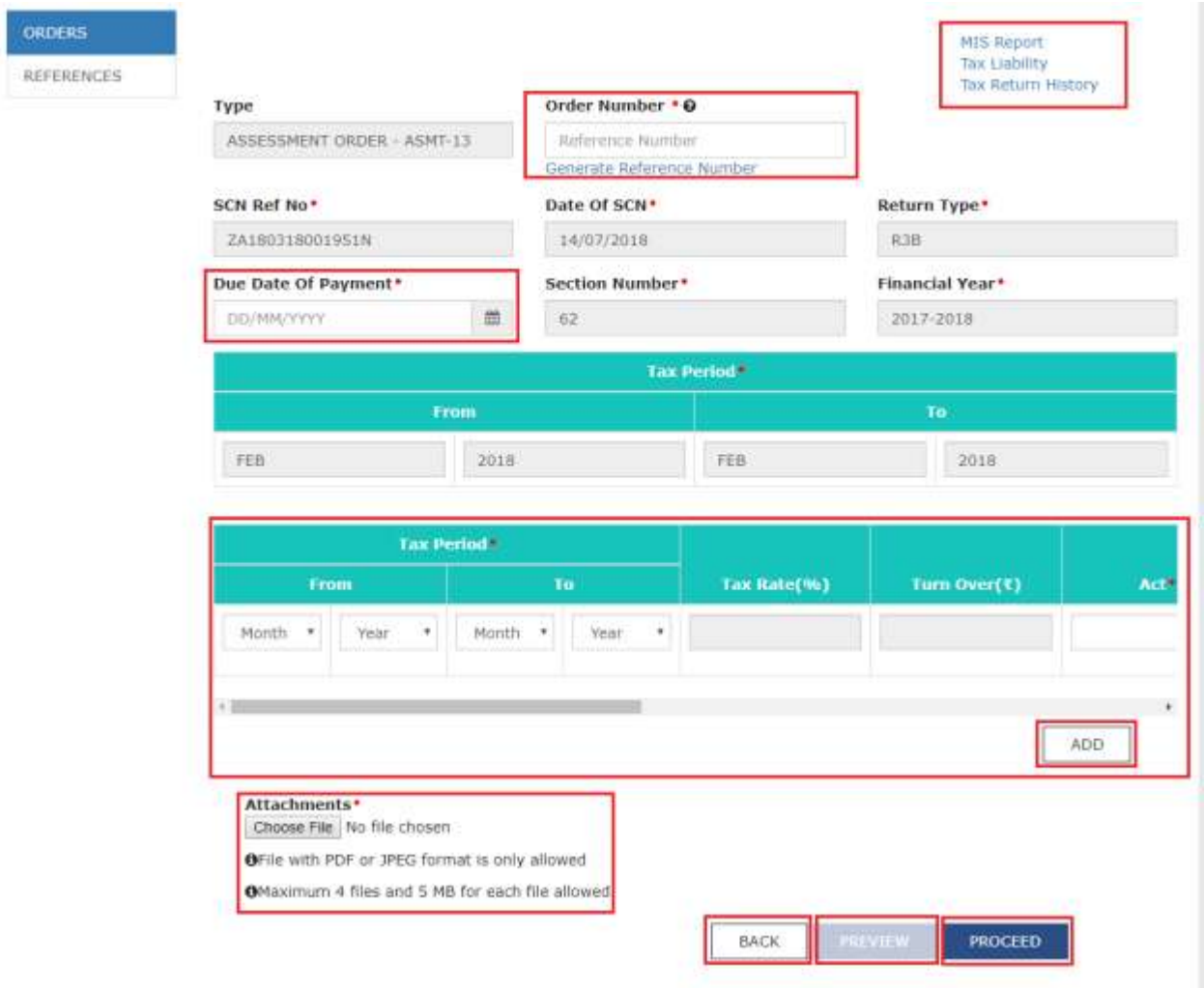
F.(1) Issue an Assessment order u/s 62

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**.

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**.



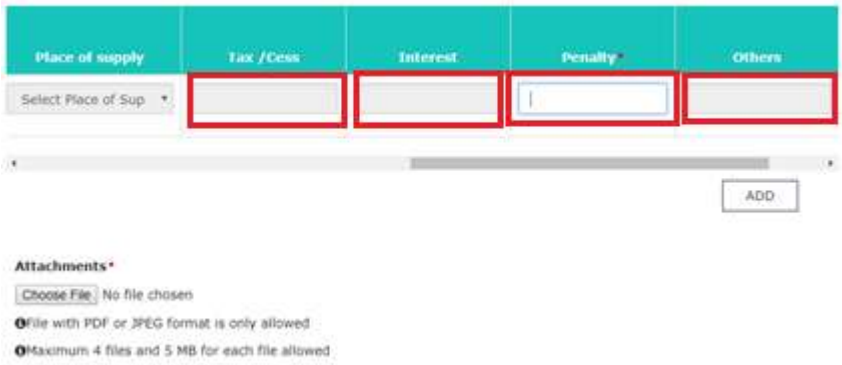
Note: Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details: **MIS Report**, **Tax Liability** and **Tax Return History**.

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.

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.

<u>Note:</u> POS is required only in case of IGST.

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**.



.

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

(Amount in Rs.)

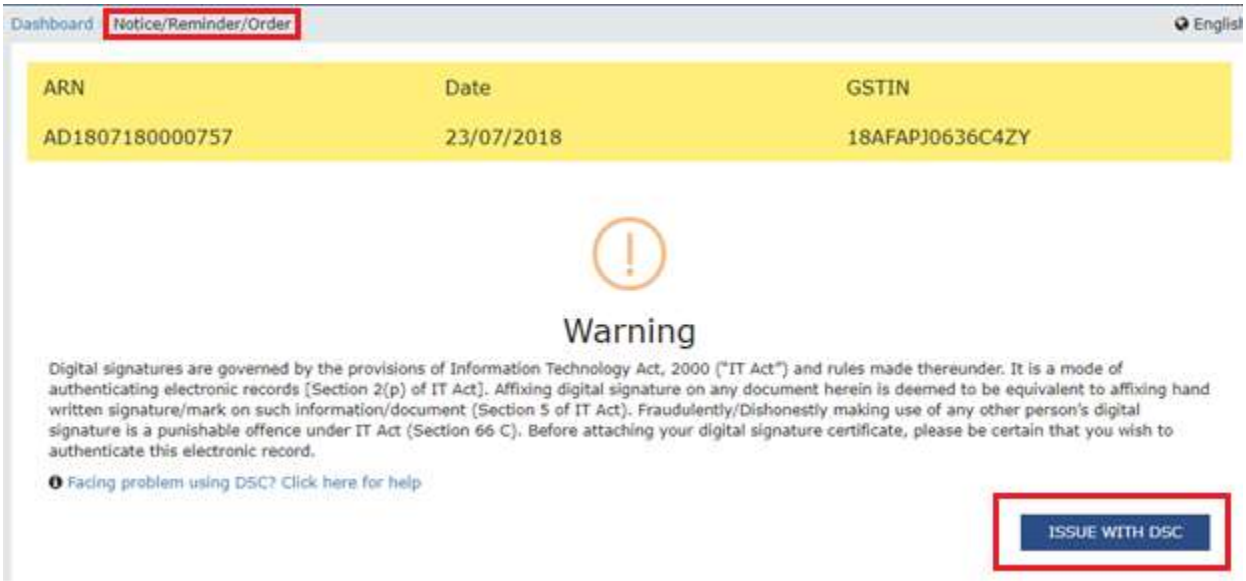
Sr. No	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
	From	To							
1	FEB 2018	FEB 2018	IGST	Kerala	6,666.00	0.00	0.00	0.00	6,666.00
Total					6,666.00	0.00	0.00	0.00	6,666.00

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.

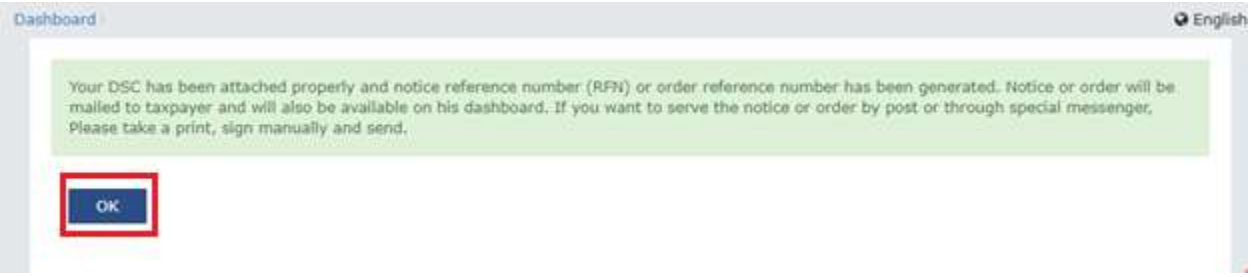
Signature :
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam

draft

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**.**



5. The **Dashboard** page is displayed with a confirmation message. Click **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**".

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

(Amount in Rs.)

Sr. No	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
	From	To							
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

Order

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.

Go back to the Main Menu

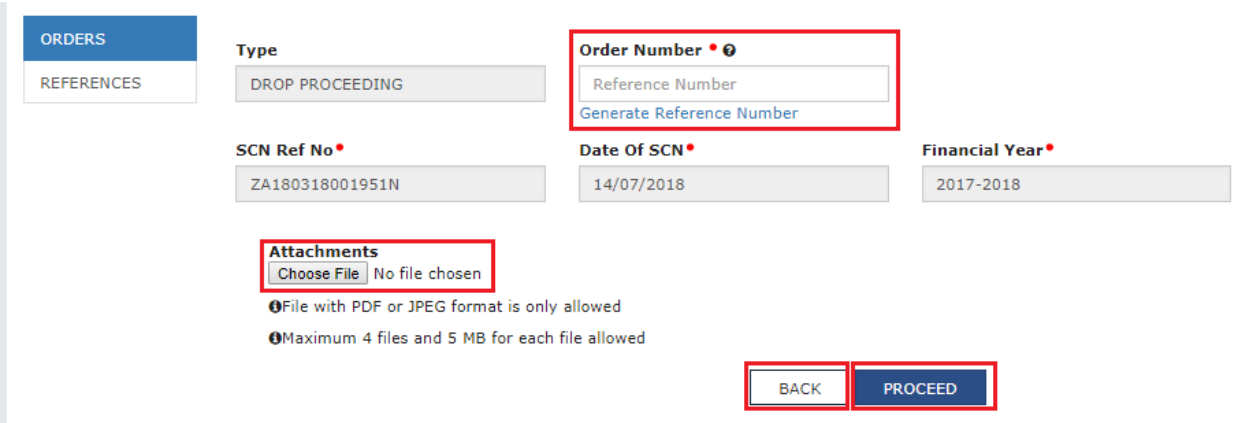
F. (2) Drop Proceeding

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**.

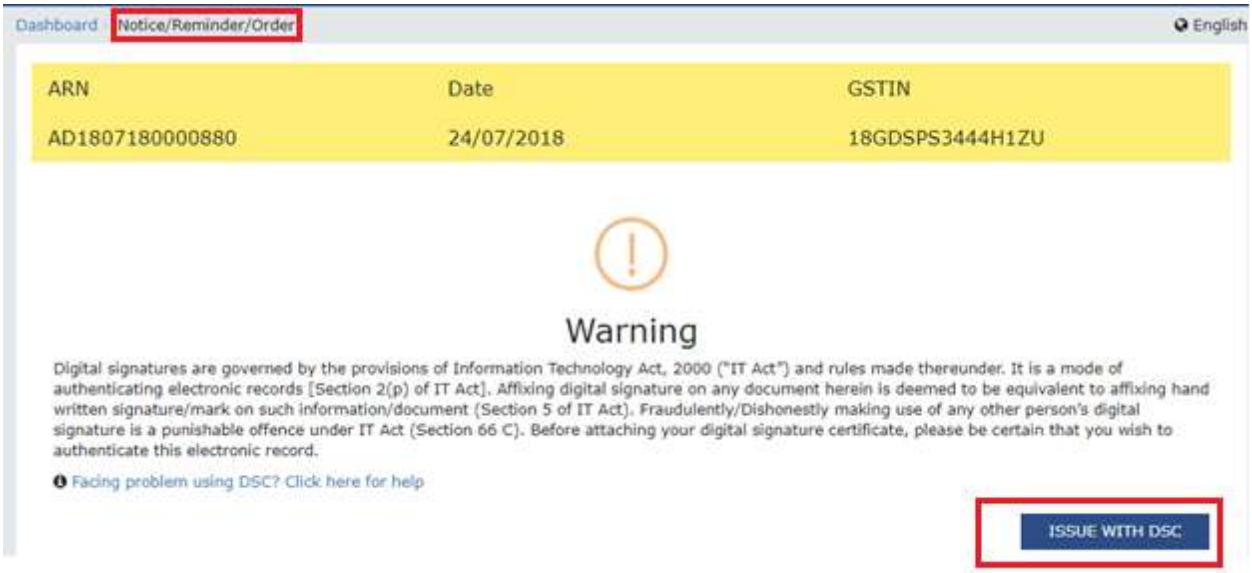
Note: Current application **Status** as displayed is "Pending for action by tax officer". This status will change once you issue this order.

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**.

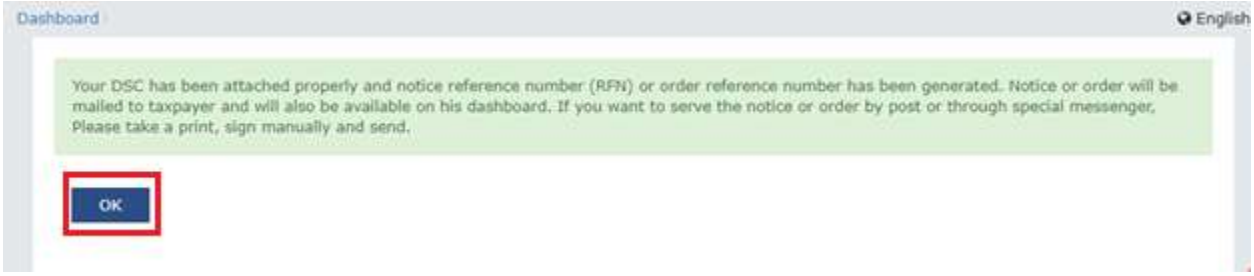


2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
2b. Click **Choose File** to upload the document(s) from your machine that state the reasons of dropping this proceeding.

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**.**



5. 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 **DROP PROCEEDING** Order just issued and the **Status** updated to "**Proceeding Dropped, undertaken under other section**".

<u>Note 1:</u> 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

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.

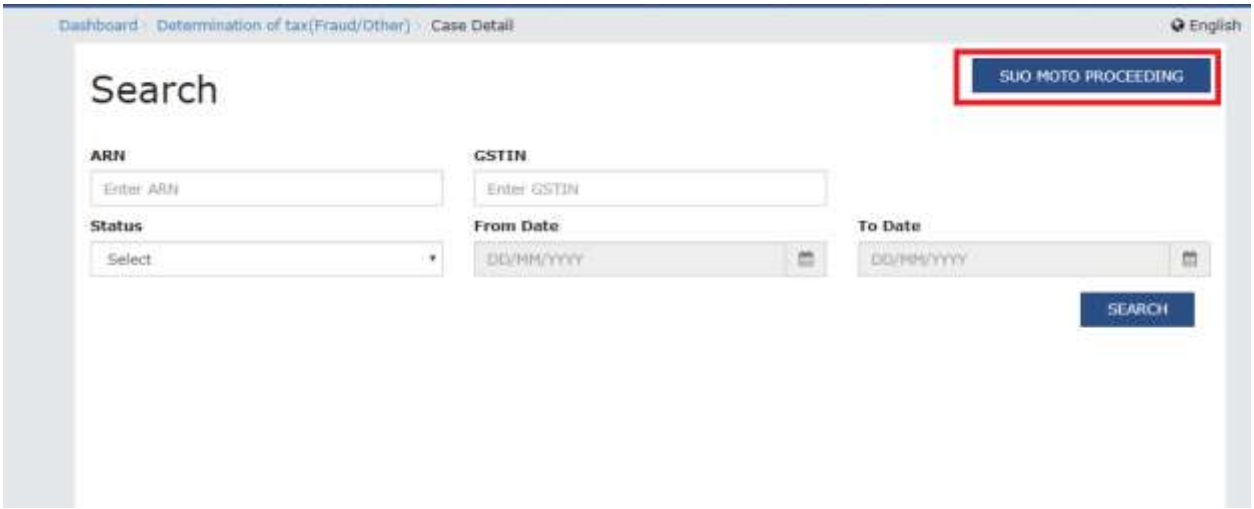
B(1). Suo Moto PROCEEDING

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:

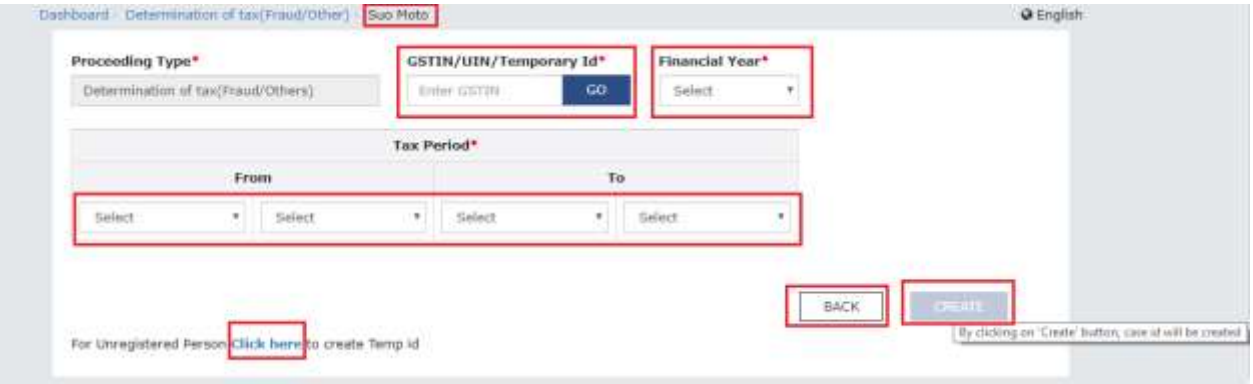
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.

3. Navigate to **Statutory Functions > Assessment/Adjudication > Determination of tax (Fraud/Other)** option.

4. Search page is displayed. Click the **SUO MOTO PROCEEDING** button.



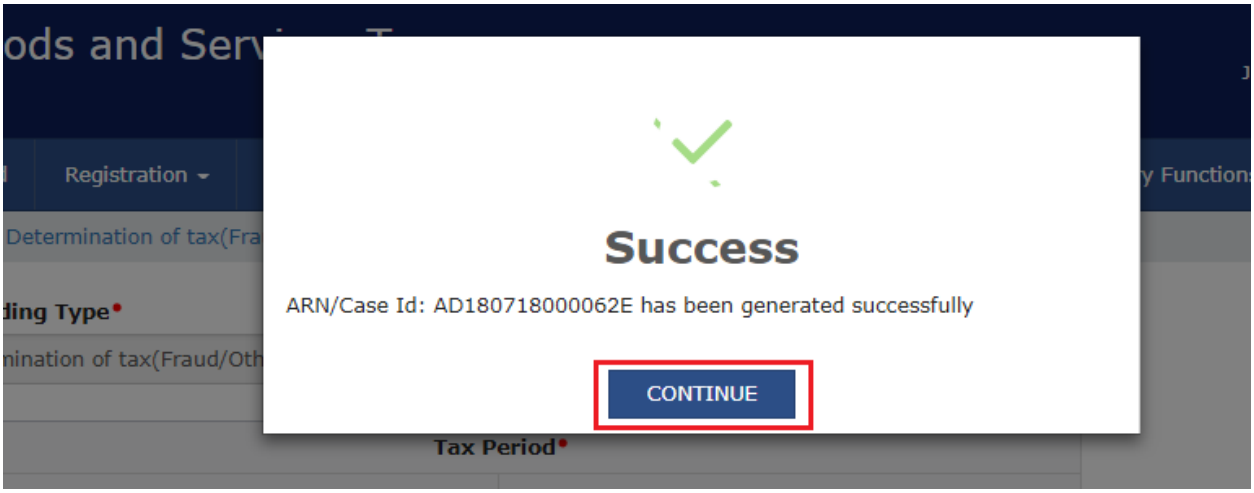
5. Suo Moto page is displayed. The “Proceeding Type” field gets auto-populated with “Determination of tax(Fraud/Others)”. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer and then click the **GO** button. This will enable the CREATE button. To go to the previous Search page, click **BACK**.



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

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.

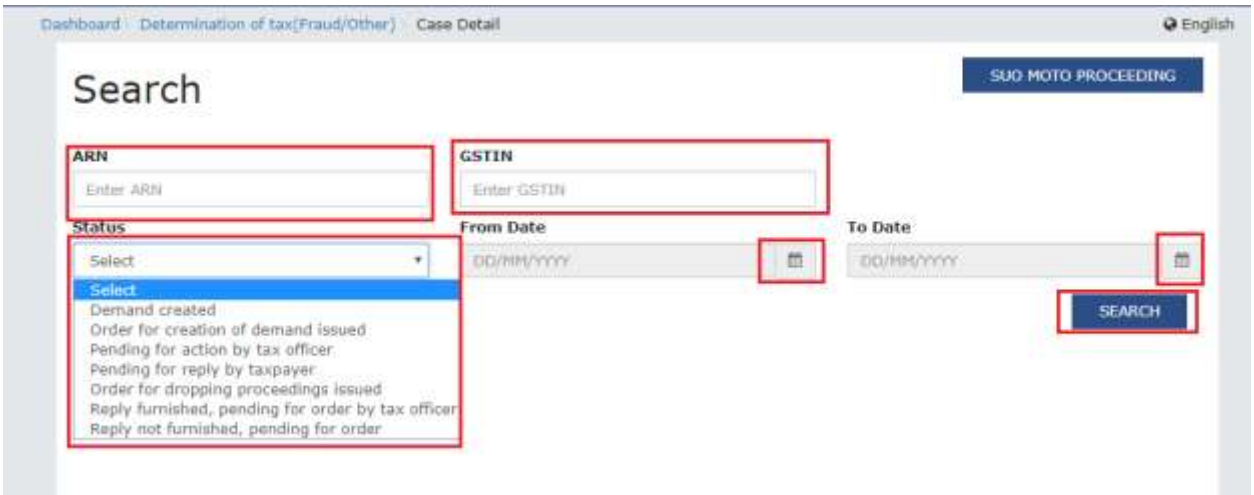
Go back to the Main Menu

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.**

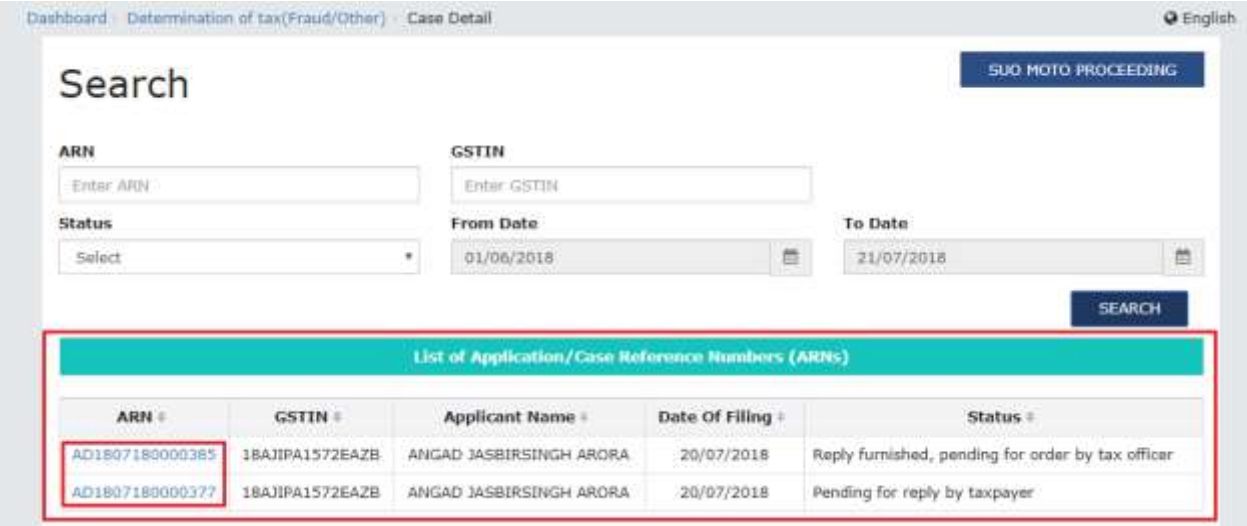
4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** *(select from the drop-down list as shown)* or **From Date** & **to Date**



<u>Note:</u> 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/Case ID or the list of the required ARNs/Case ID gets displayed.



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.

7. **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

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

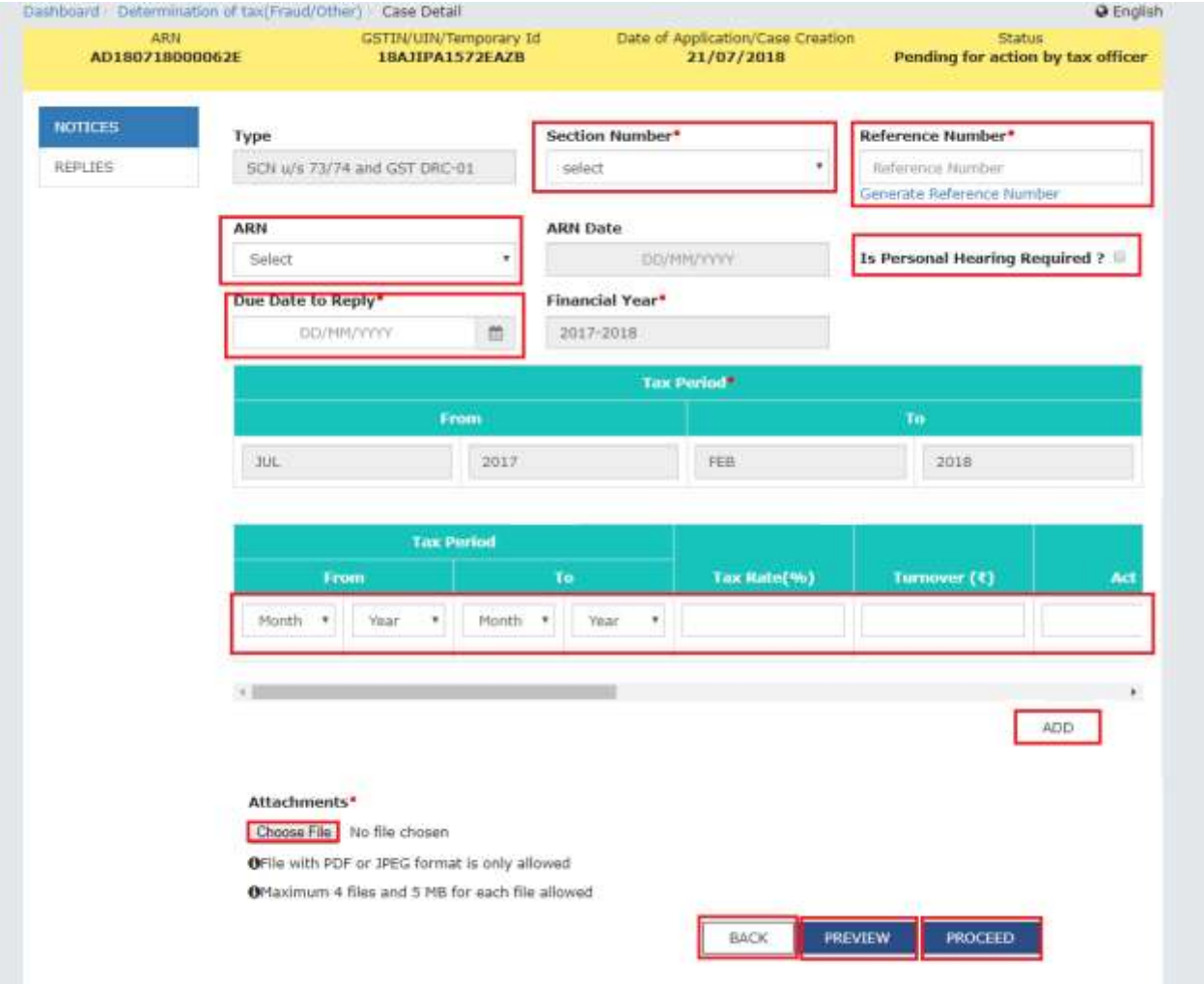
To issue Show Cause Notice (SCN) u/s 73 or 74, perform following steps:

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.

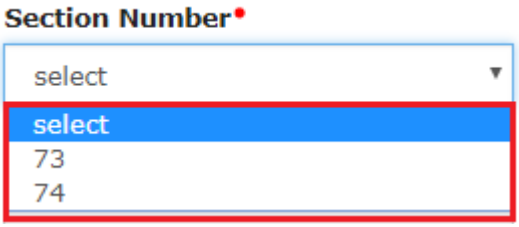
Note: Current **Status** as displayed is "Pending for action by tax officer". It will change once you issue SCN.

2. Click **ADD NOTICE** to open the drop-down list and select **SCN u/s 73/74 and GST DRC-01**.

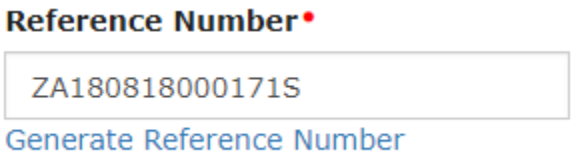
3. The SCN page is displayed. The **Type**, **Financial Year**, and the **From & To** fields of overall **Tax Period** are auto-populated. Enter details in the other displayed fields as mentioned in the following steps. To go to the previous page, click **BACK**.



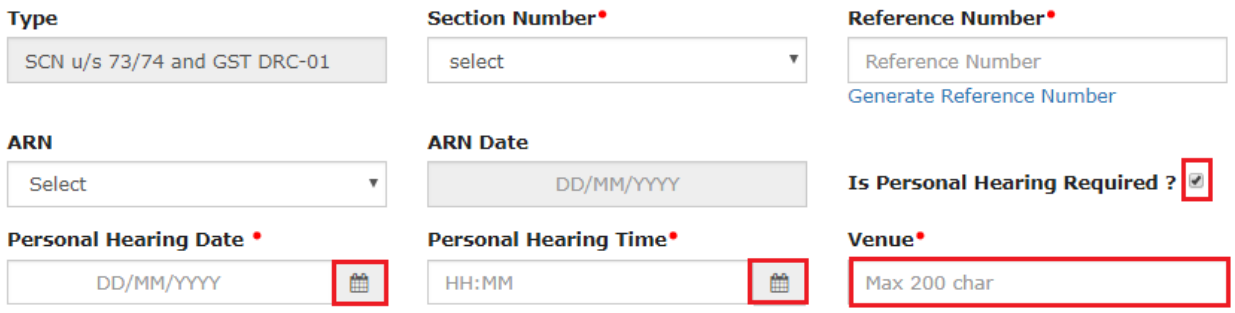
3a. Select the relevant section number in the drop-down list of the **Section Number** field.



3b. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

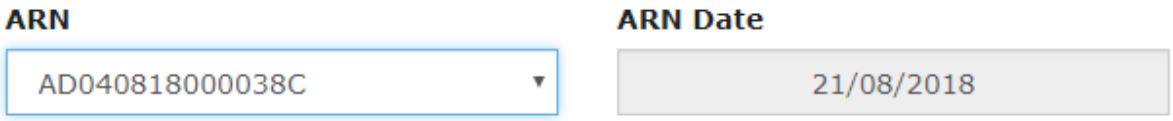


3c. Select the check-box if Personal Hearing is required. In case you select it, following fields will appear: **Personal Hearing Date, Personal Hearing Time, Venue**. Enter data in these fields also as mentioned in the following steps:



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.

3d. In the **ARN** field, select ARN of Voluntary payment intimation if applicable. ARN date gets auto-populated.

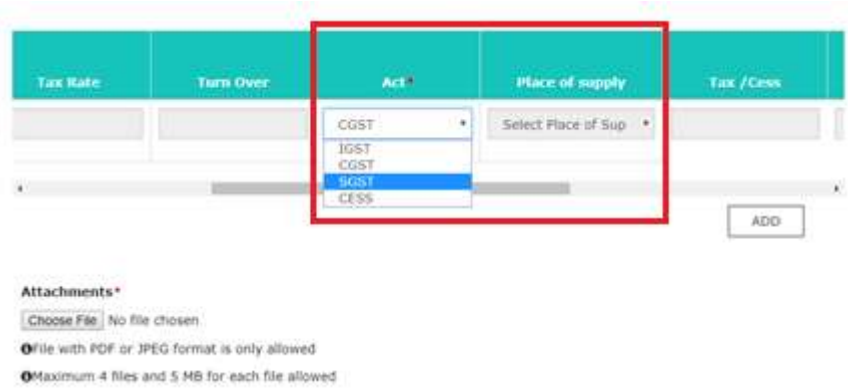


3e. In the **Due Date to Reply** field, click the calendar and select the date.

3f. Select the **From** and **To** drop-down lists of the Tax period field.

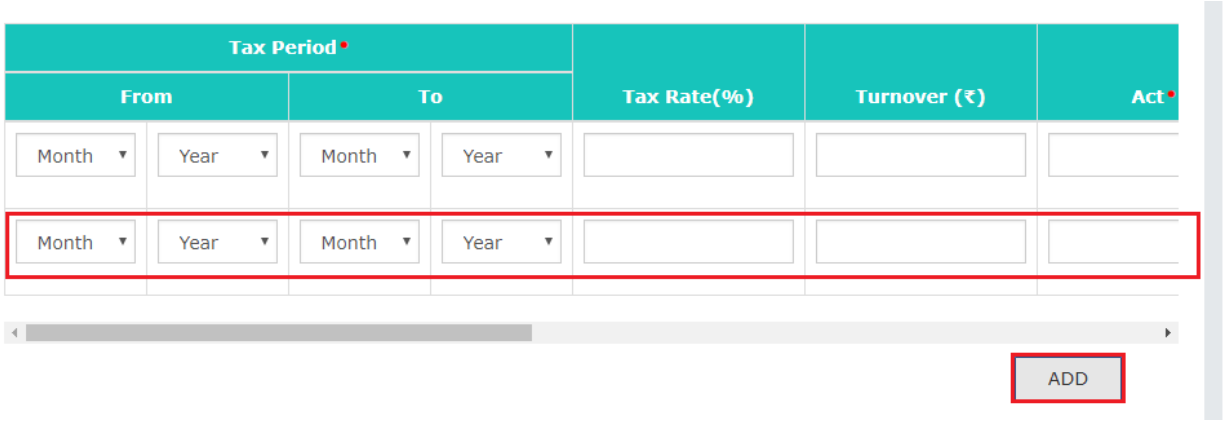
3g. Scroll to the right and select the **Act** from the drop-down list. Also, select the **Place of Supply (POS)** from the drop-down list.

Note: POS is required only in case of IGST.



3h. Again scroll to the right and in the following fields enter the amount in the applicable fields: **Tax/Cess**, **Interest**, **Penalty**, **Others**.

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.



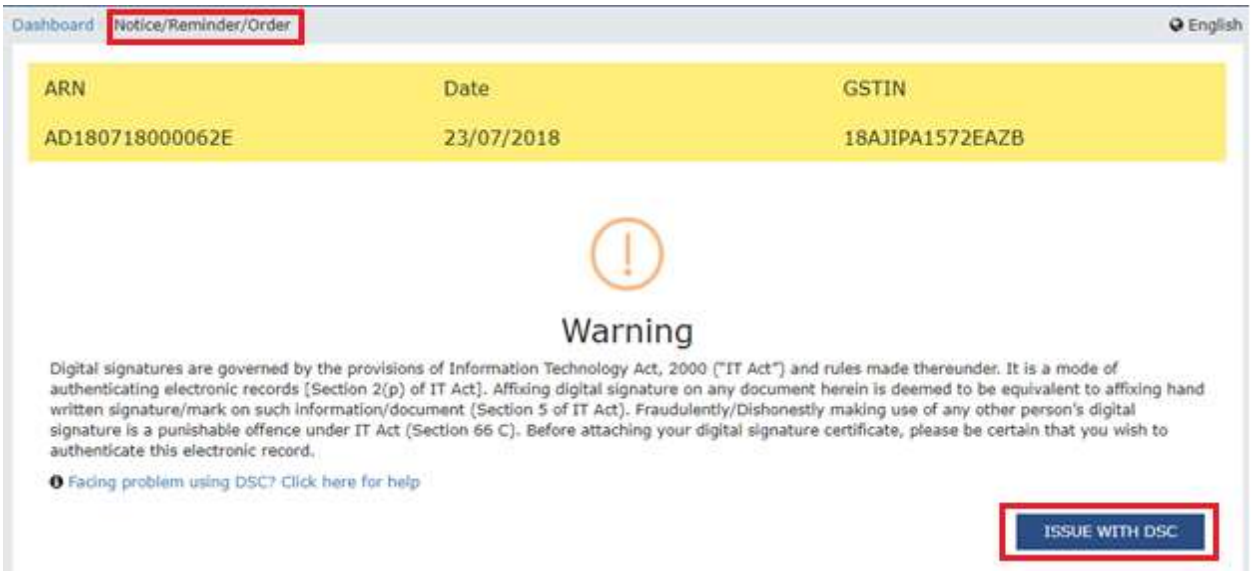
3j. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing SCN.

3k. Click **PREVIEW** and a system-generated draft SCN and Form GST DRC-01 gets downloaded into your machine.

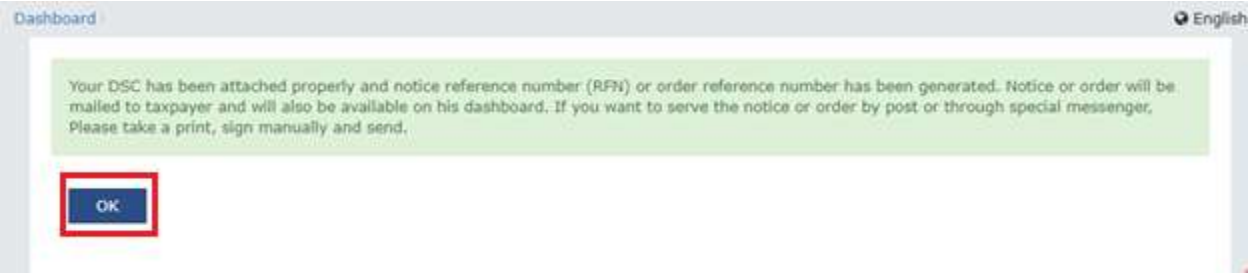
3l. Check the system-generated draft notice and Form GST DRC-01 carefully to rule out any discrepancy.

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.**



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 SCN just issued and the **Status** updated to "Pending for reply by taxpayer".

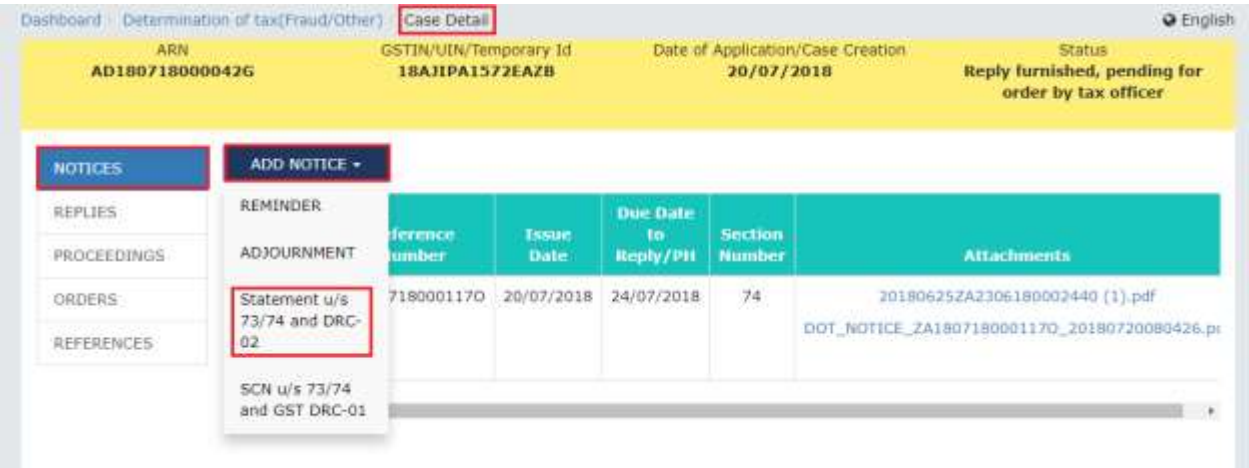
Note: As mentioned in the confirmation message on the Dashboard page, you can serve the SCN to the taxpayer by post or through a special messenger as well. For this, click the documents attached in the **Attachments** section of the table to download them. Take a print and then sign the printed document manually before sending.

Go back to the Main Menu

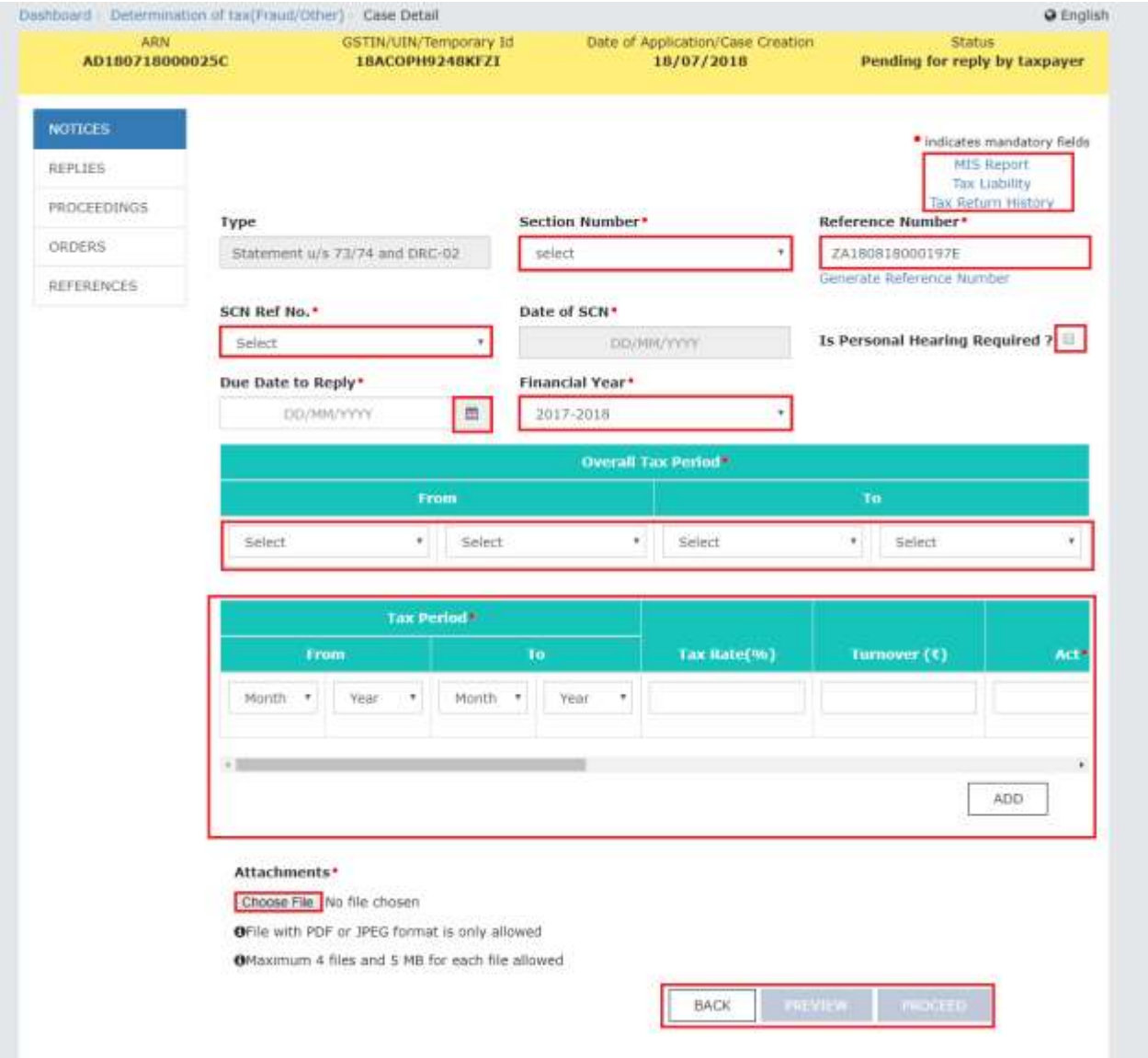
C(2). Statement and Summary in Form GST DRC-02

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:

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 **Statement u/s 73/74 and DRC-02**.



2. 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**.

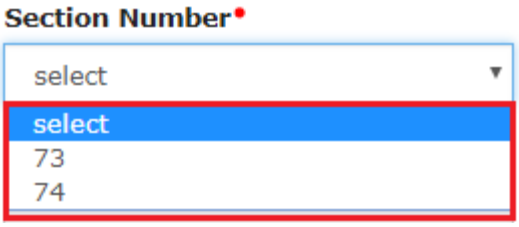


Note:

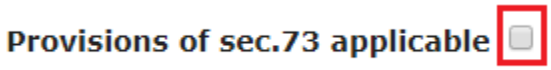
Before issuing the Statement, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **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.

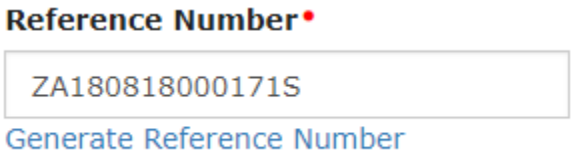
2a. Select the relevant section number from the drop-down list of the **Section Number** field.



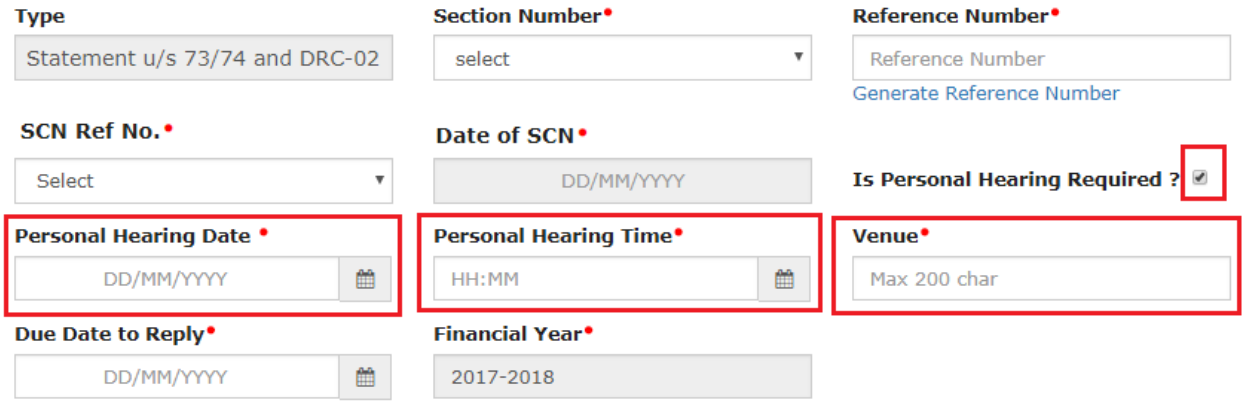
Note: If you select 74, following field will also appear. Select the check box, if applicable. On selecting the check box, system will auto-calculate the Penalty considering the provisions of Section 73.



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:

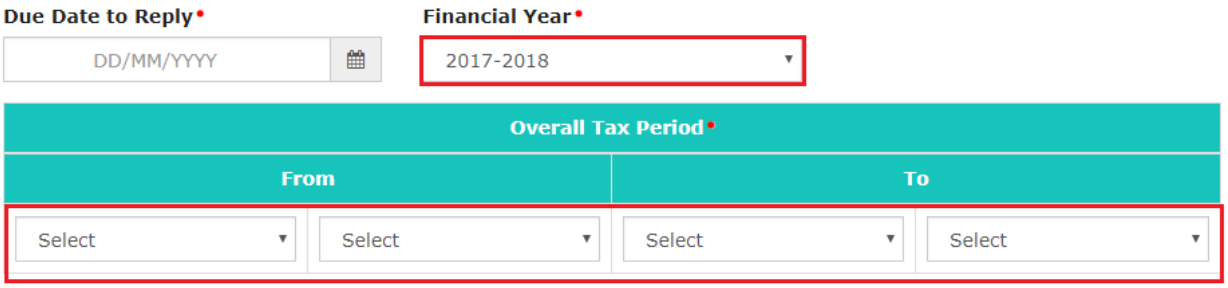


i. Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
ii. In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
iii. In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

2d. In the **SCN Ref No.** field, select SCN number from the dropdown list. **Date of SCN** gets auto-populated.

<u>Note:</u> 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.

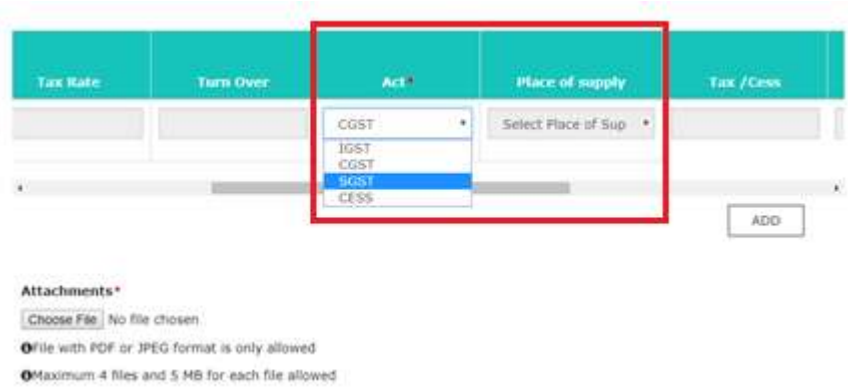


2f. In the **Due Date to Reply** field, click the calendar and select the date.

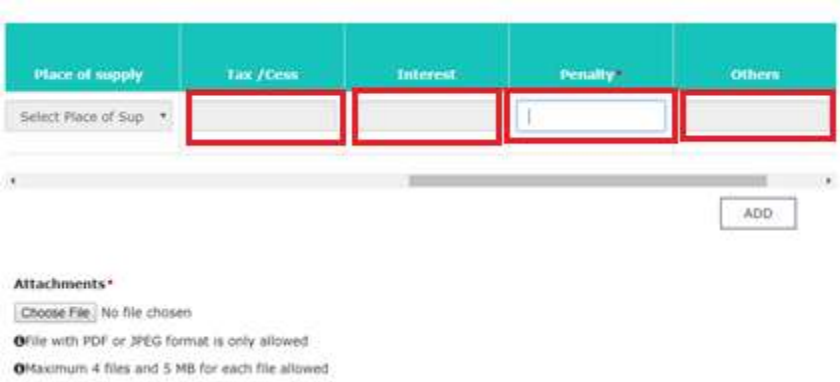
2g. Select the **From** and **To** drop-down lists of the **Tax Period** field for entering demand for that period.

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.

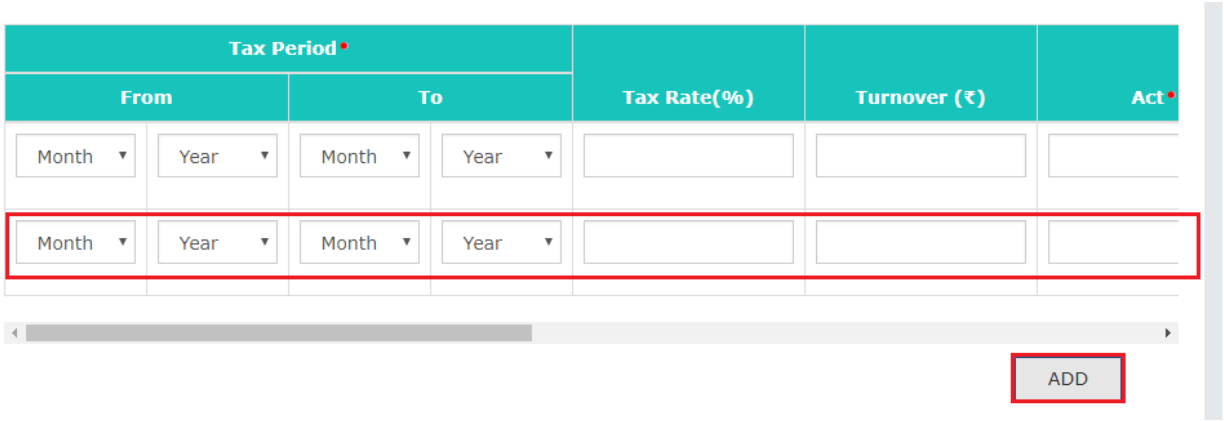


2i. Again scroll to the right and in the following fields and enter the amount in the applicable fields: **Tax/Cess**, **Interest**, **Penalty**, **Others**.



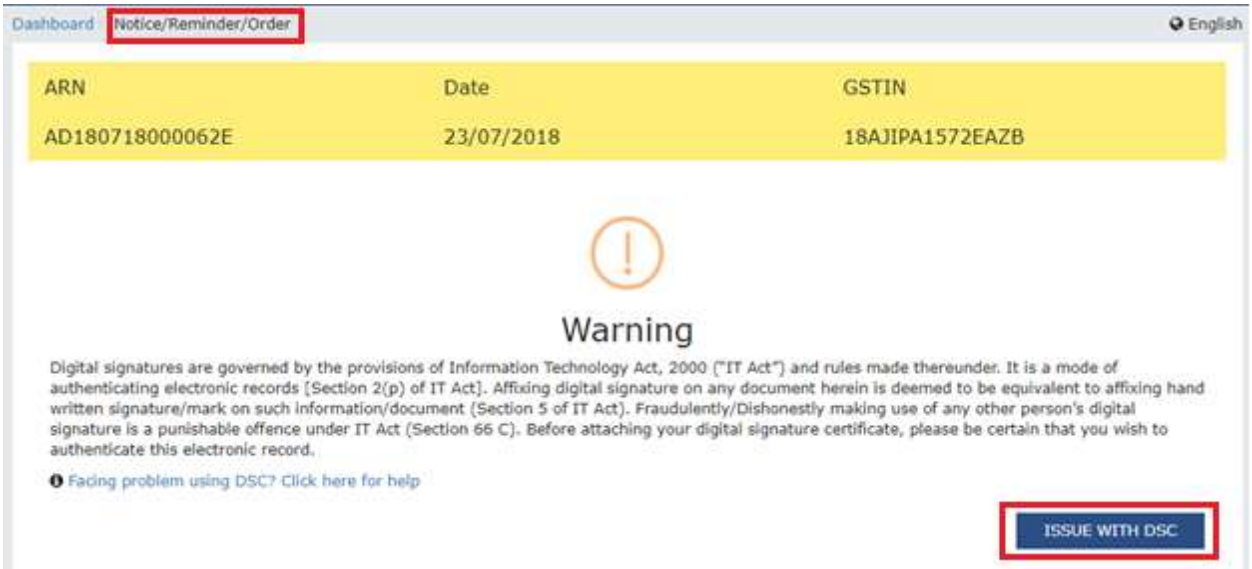
Note: If you are issuing Statement u/s 74 and have selected the "Provision of Sec. 73 applicable" check box, system will auto-calculate the Penalty considering the provisions of Section 73 based on what you enter in **Act, POS, Tax/Cess**, **Interest** and **Penalty** fields.

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.

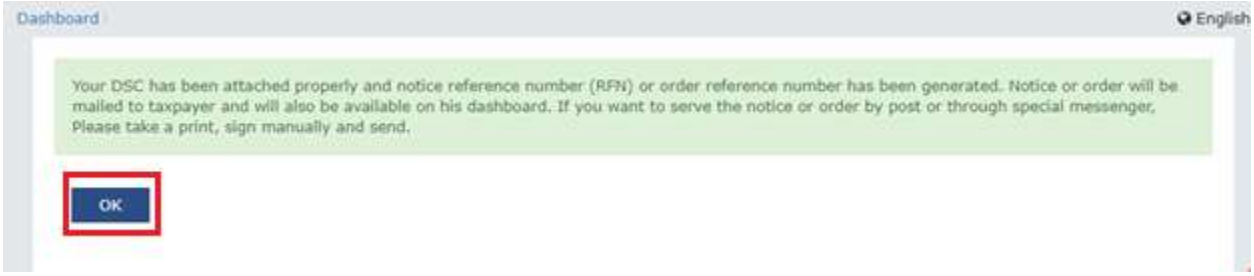


2k. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing SCN.
2l. Click **PREVIEW** and a system-generated draft Statement u/s 73/74 and Form GST DRC-02 (Summary of Statement) gets downloaded into your machine.
2m. Check the system-generated draft Statement and Form GST DRC-02 (Summary of Statement) carefully to rule out any discrepancy.
2n. Click the **PROCEED** button**.**

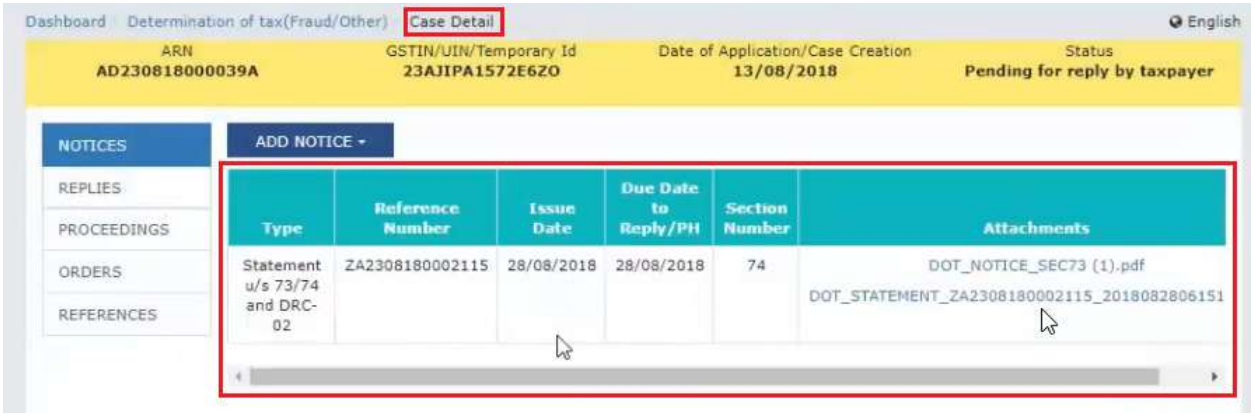
4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC button.**



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.



<u>Note:</u> 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:

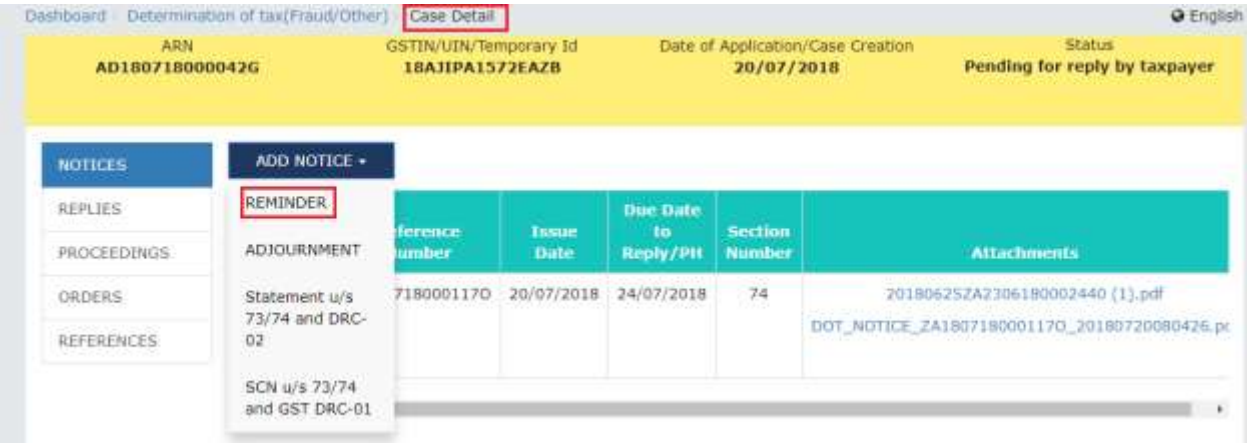
- Intimation of the issue of the Statement is sent to the concerned taxpayer via his/her email ids and SMS.
- Statement u/s 73 or 74 and Form GST DRC-02 generated by system and annexure uploaded by officer will be made available on the Taxpayer's dashboard: **Services > User Services > View Additional Notices/Orders > View > Case Details**.

Go back to the Main Menu

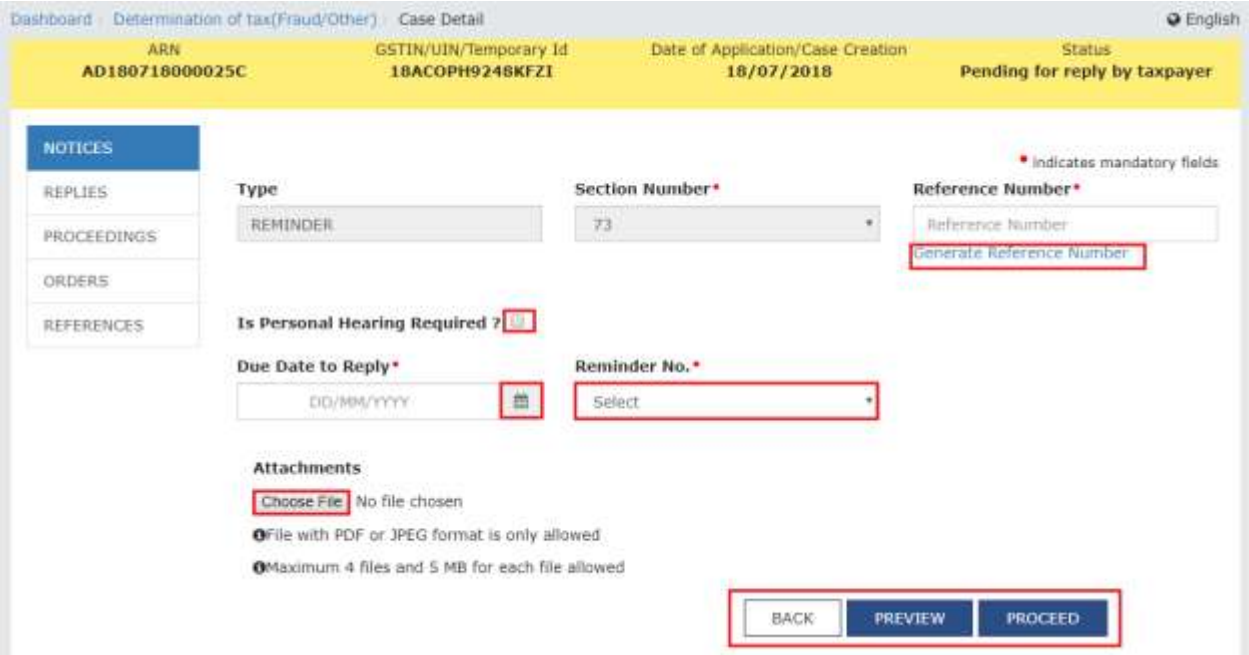
C(3). Reminder

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**.



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**.



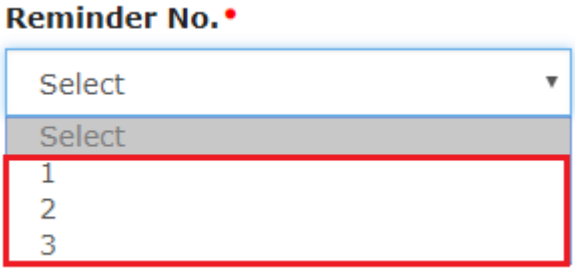
2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

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.

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.

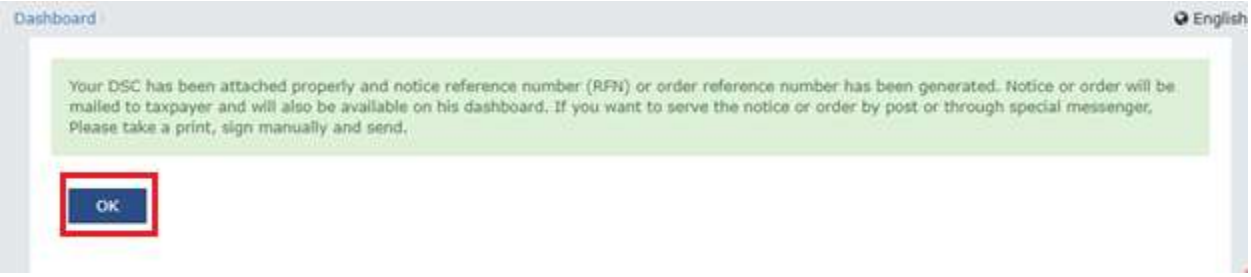


Note: You can issue maximum 3 Reminders on the Portal. Once you have issued 3 Reminders, system would not allow you to send any more reminders.

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**.**

4. The **Dashboard** page is displayed with a confirmation message. Click **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.

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**.

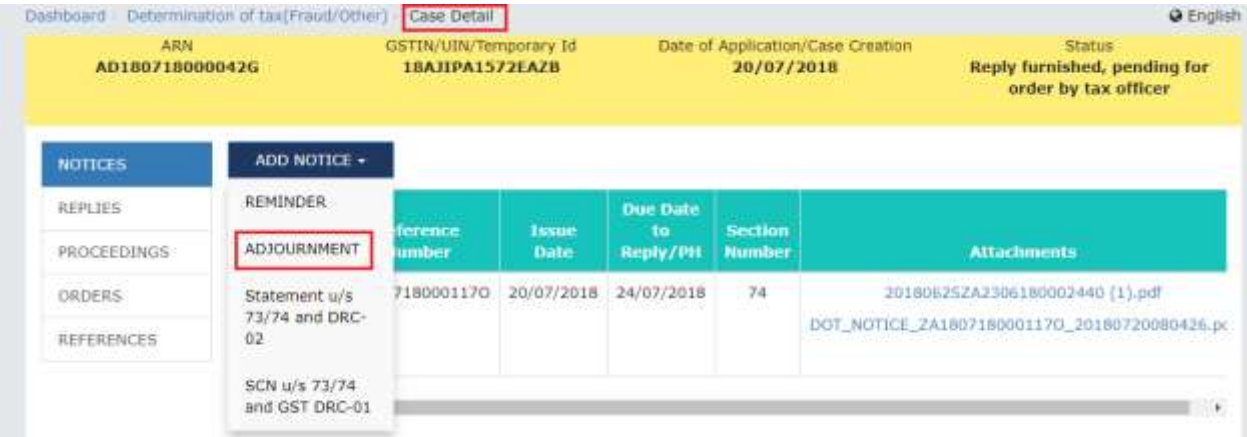
Go back to the Main Menu

C(4). Adjournment

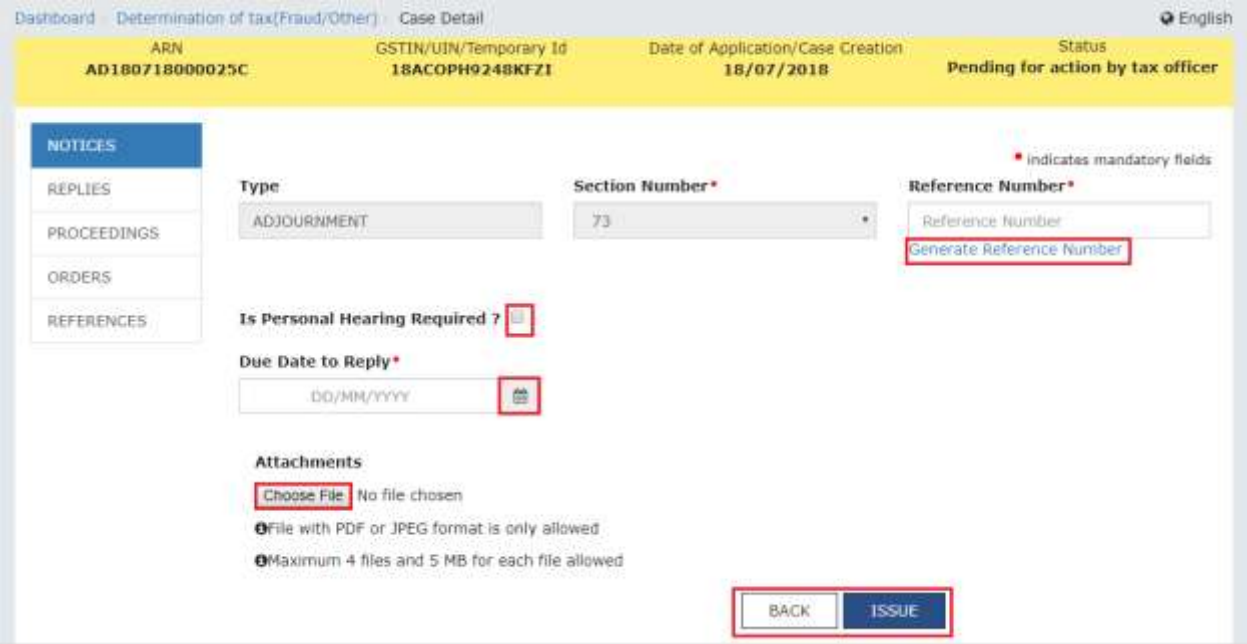
To view or issue an Adjournment of a hearing against an ARN/Case ID, perform following steps:

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**.



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**.



2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

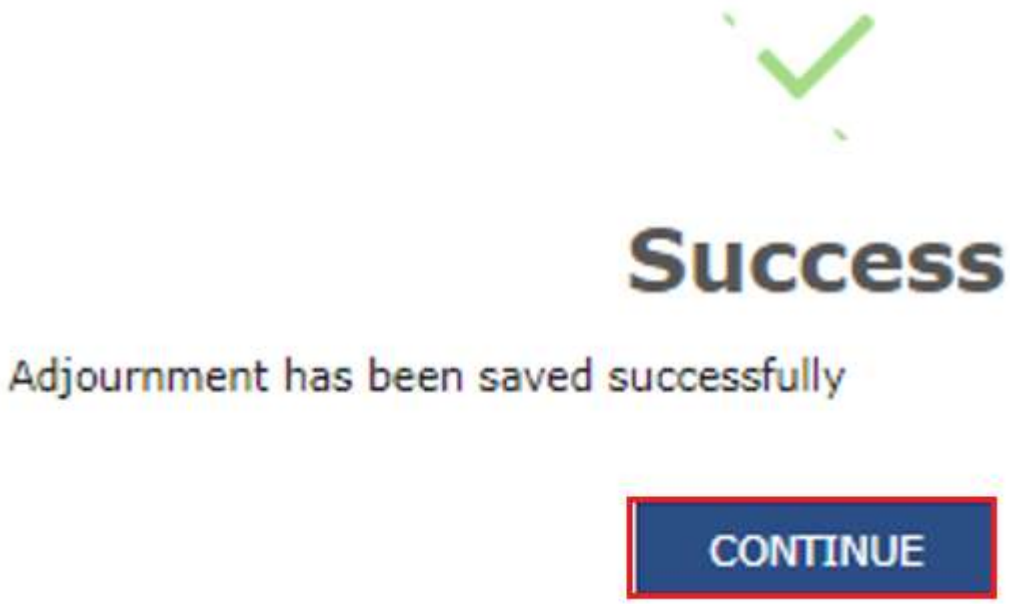
2b. In the **Personal Hearing Required?** field, select the check-box if required. If you select the check-box, following fields get displayed. Enter details in these fields as well.

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.

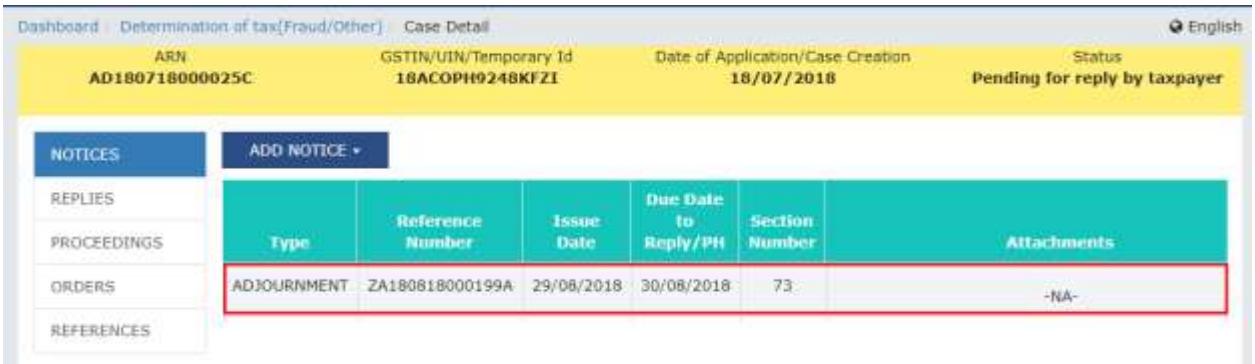
2c. In the **Due Date to Reply** field, click calendar and select the date to enter.

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.



5. Additionally, the following actions take place on the GST Portal after the issue of the Adjournment.
   9. Intimation of the issue of Adjournment is sent to the concerned taxpayer via email id and SMS.
   10. Dashboard of Taxpayer is updated with the record of the issued Adjournment.
   11. 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:

1. 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.

2. Click the documents in the **Attachments** section to download and ascertain their contents.

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

reply

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.

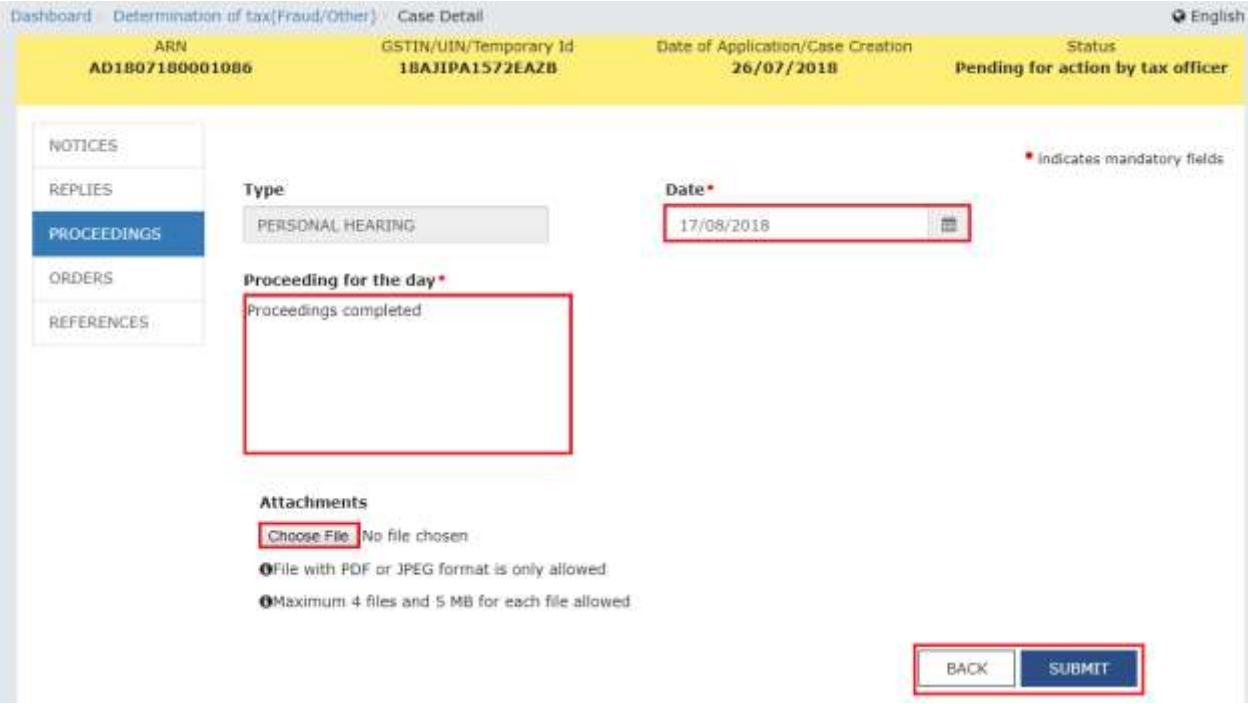
Go back to the Main Menu

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**.

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.



3. Type the required text in the **Proceeding for the day** field.

4. Click **Choose File** to select the documents related to the Personal Hearing, if any. This is not a mandatory field.

5. Click the **SUBMIT** button.

6. The updated **Case Detail** page is displayed, with the table containing the record of the Personal Hearing you submitted.

Go back to the Main Menu

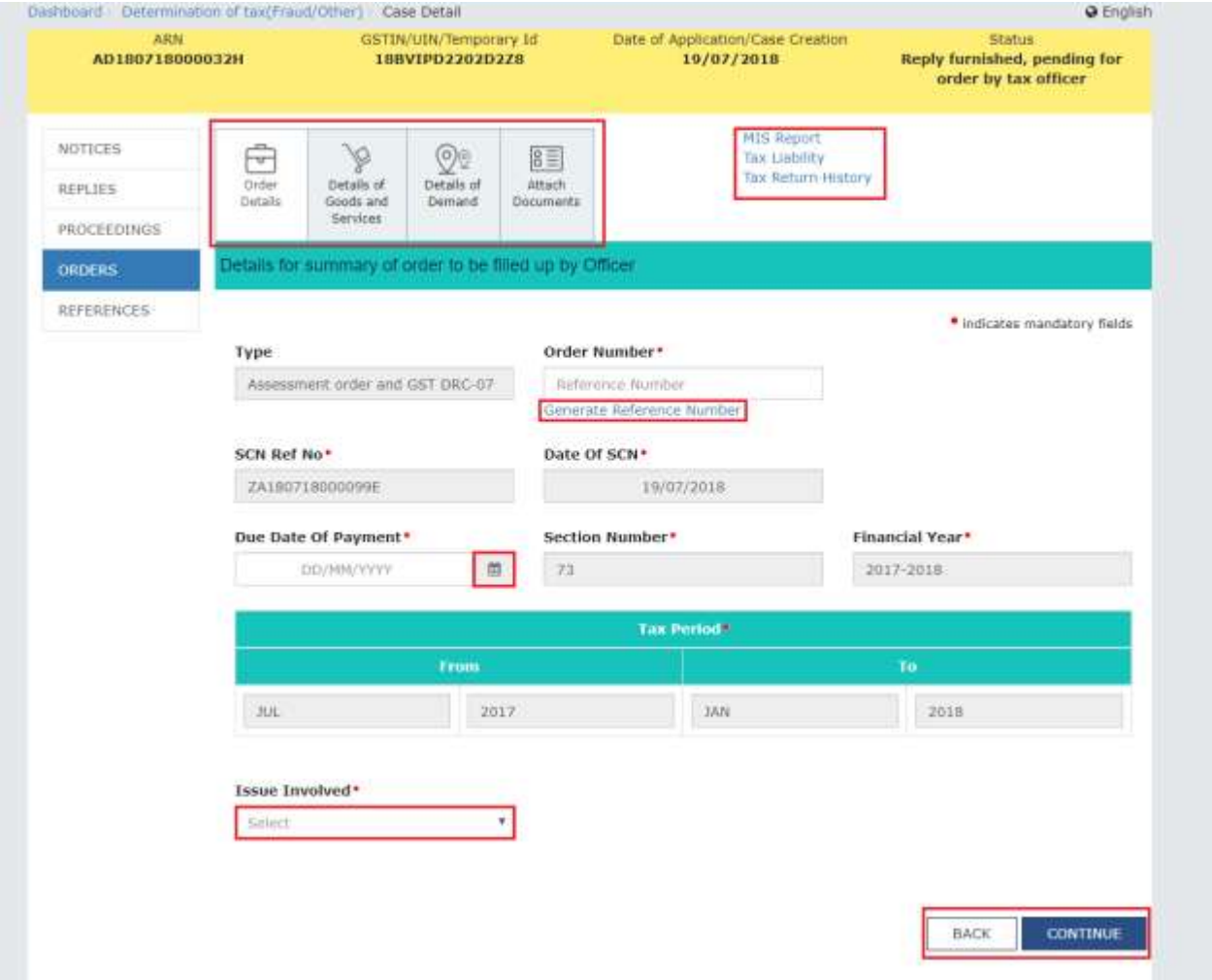
F(1). Assessment order u/s 73 or 74

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**.

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**.



Note:

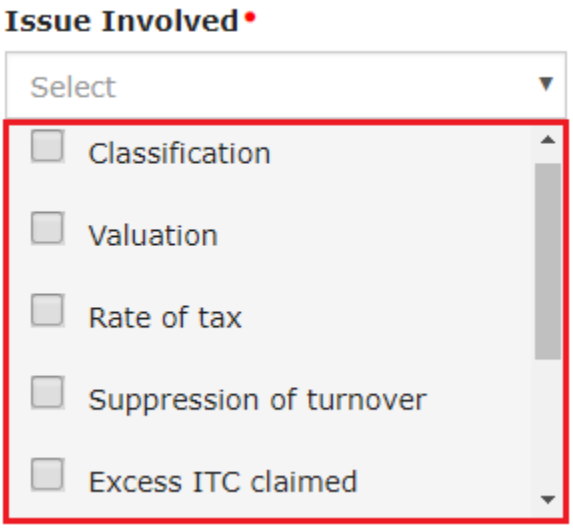
Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

- **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.

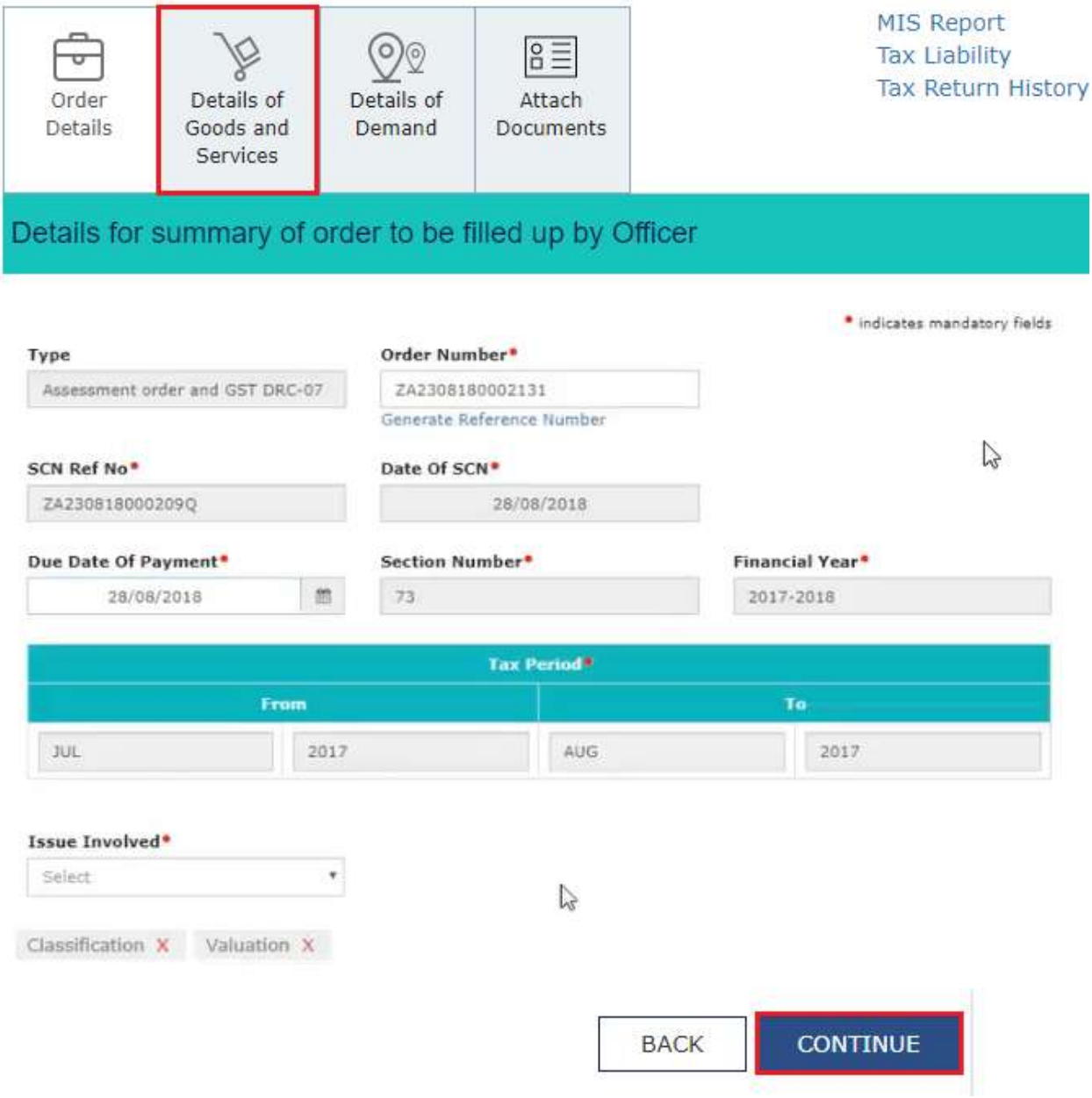
2a. Select the **Order Details** tab, if not selected by default. **Type, Section Ref No., Date of SCN, Section Number, Financial Year and Tax Period** fields are auto-populated. Enter the required data as mentioned in the following steps:

(i) Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

(ii) In the **Due Date of Payment** field, click calendar and select the date to enter.
(iii) 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.



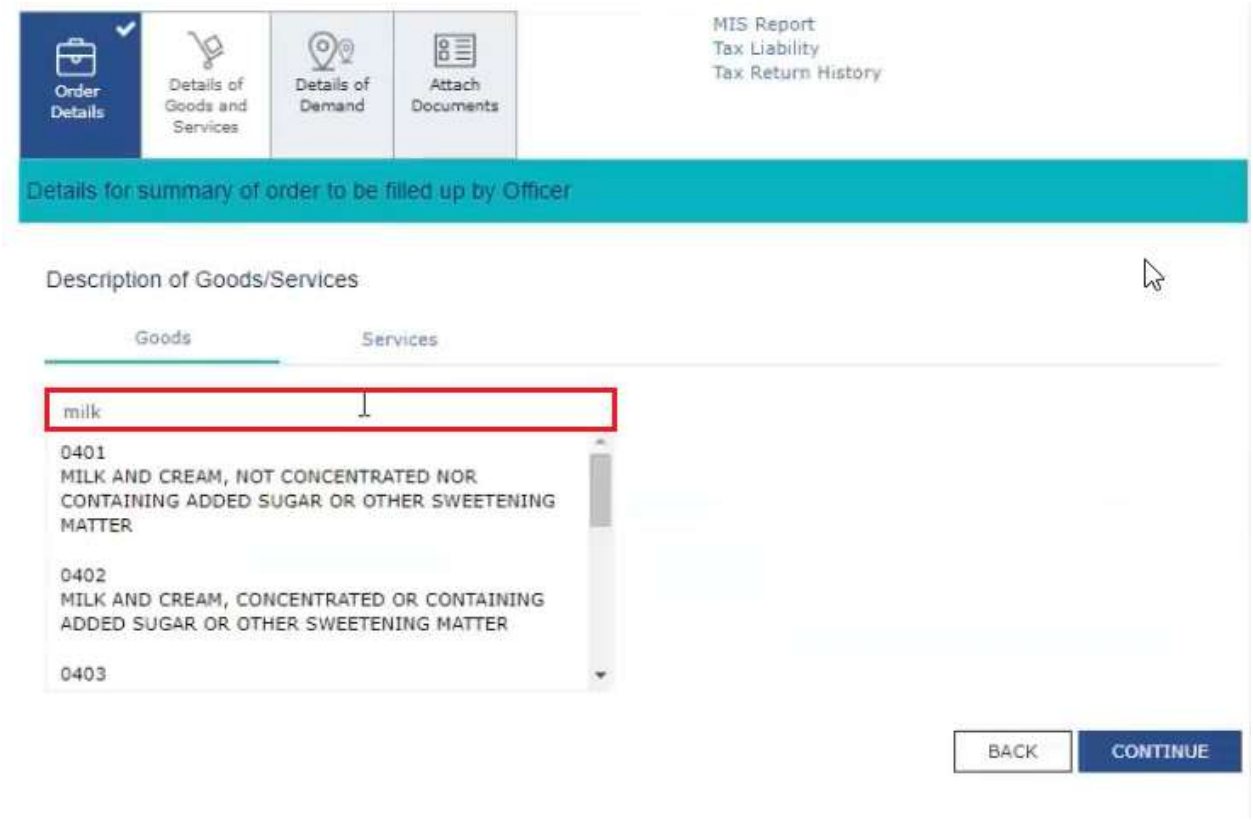
(iv) Click the **CONTINUE** button or select the **Details of Goods and Services** tab from the top. This will change the colour of the **Order Details** tab and a tick mark will appear on it.



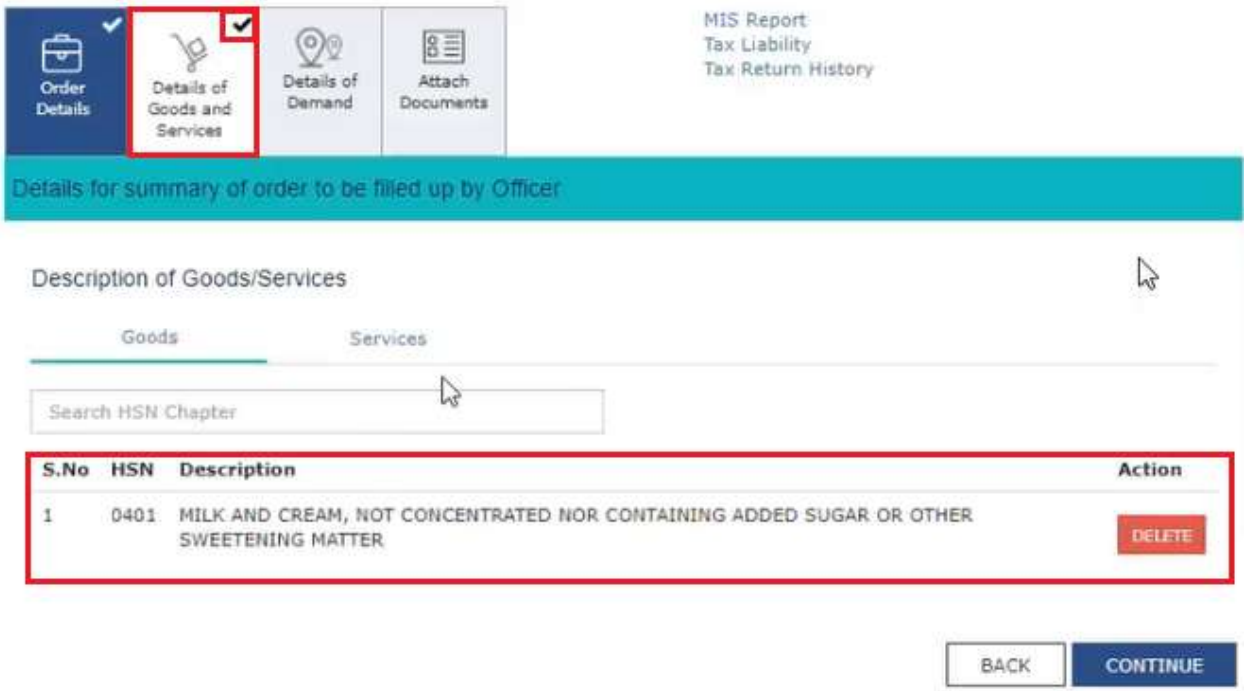
(v). This will change the colour of the **Order Details** tab and a tick mark will appear on it.

2b. Select the **Details of Goods and Services** tab. Enter the required data as mentioned in the following steps:

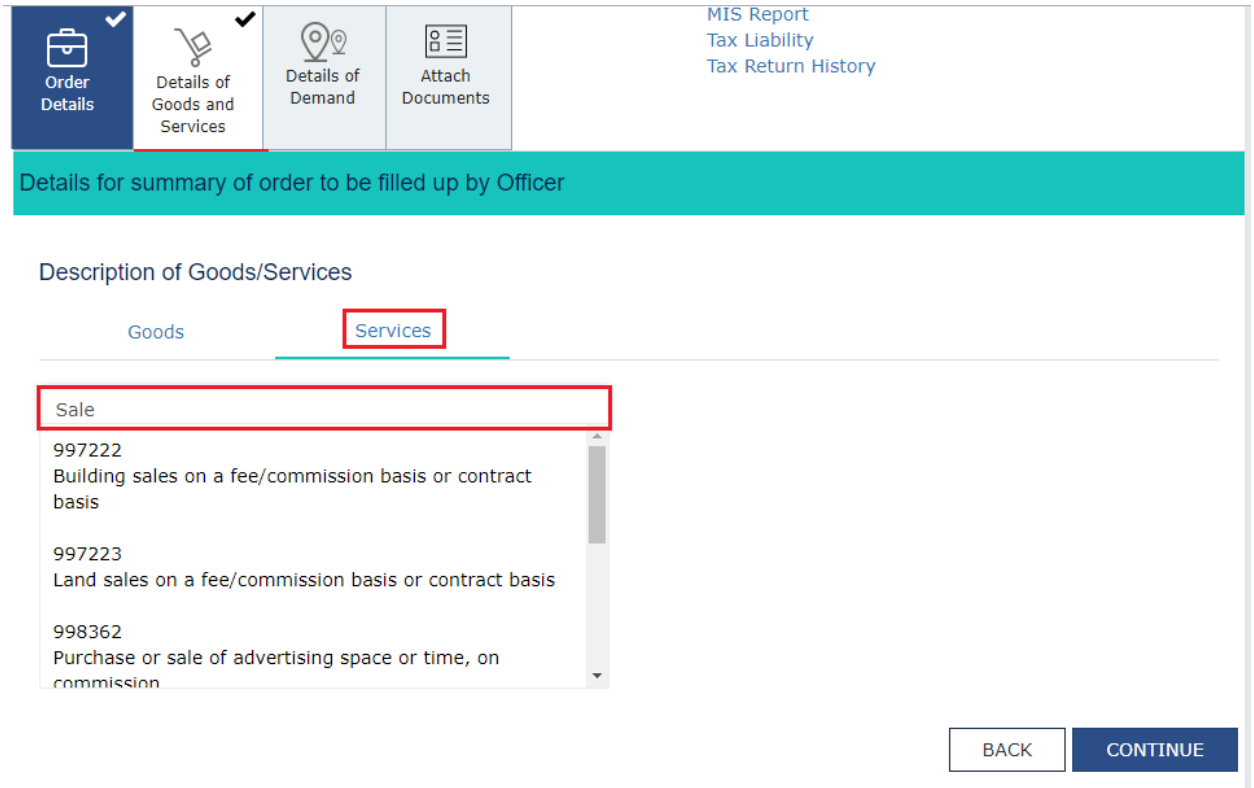
(i) In **Goods** section, enter description of the Goods or select from the drop-down list. The drop-down list will show the relevant description based on your entered description.



(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.

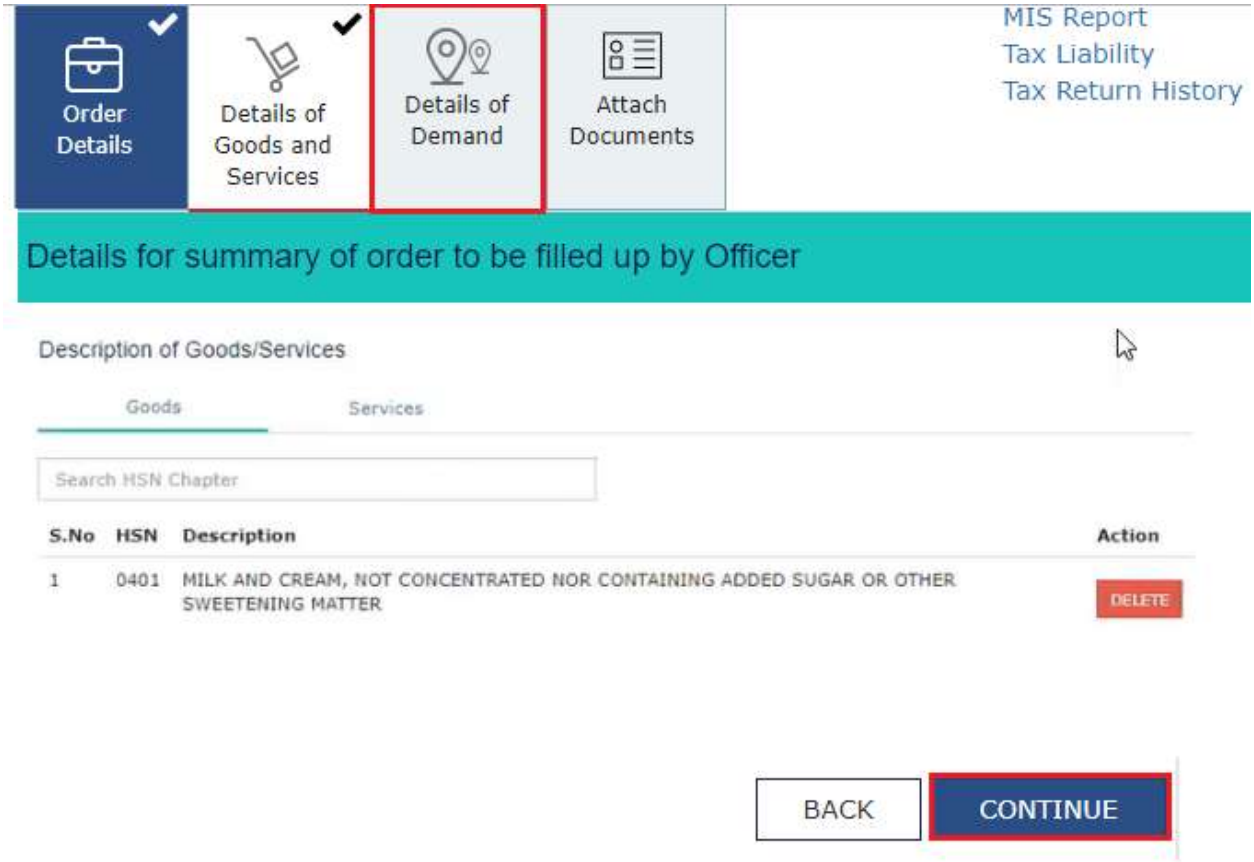


(iii) Select the **Services** section, if required and enter description of the Services or select from the drop-down list. The drop-down list will show the relevant description based on your entered description.



<u>Note:</u> 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.



(v) This will change the colour of the **Details of Goods and Services** tab.

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.

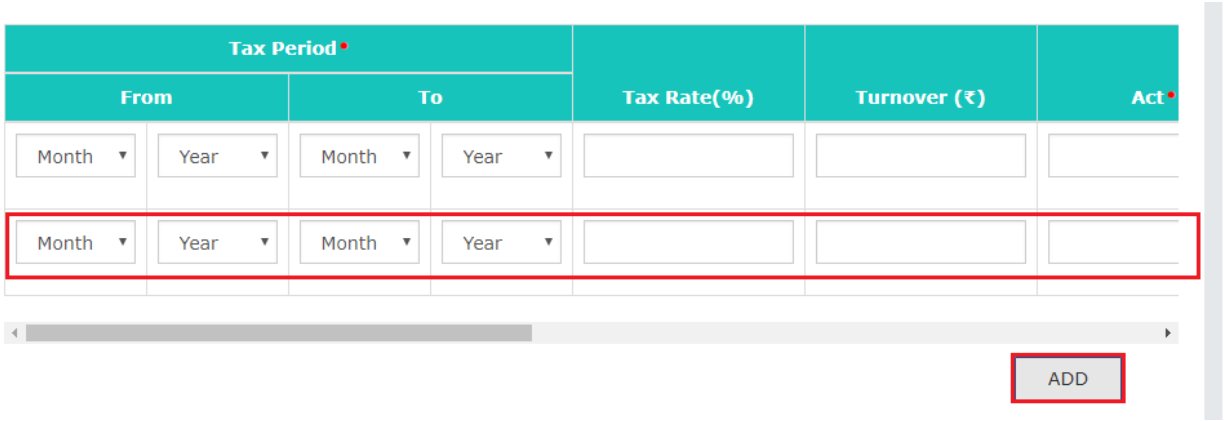
(ii) Enter the relevant amount in the **Tax Rate** and **Turn Over** fields.

(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.

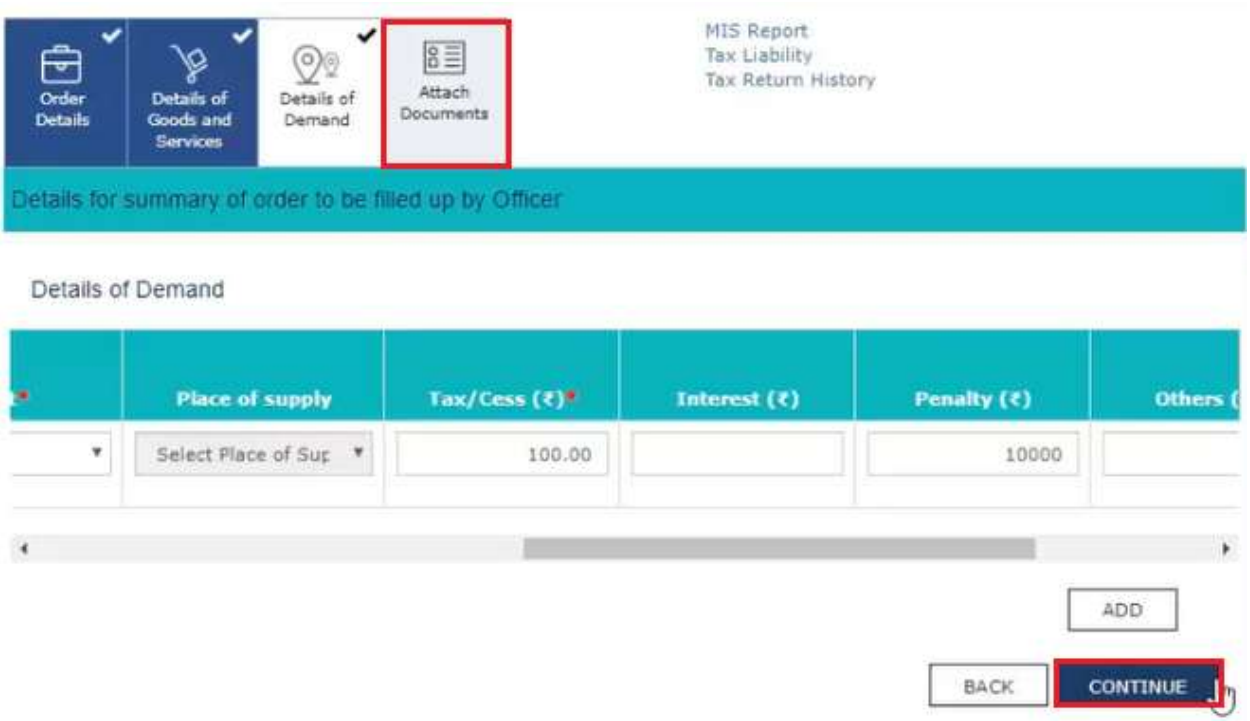
<u>Note:</u> POS is required only in case of IGST.

(iv) Again scroll to the right and in the following fields enter the amount in the applicable fields: **Tax/Cess**, **Interest**, **Penalty**, **Others**.

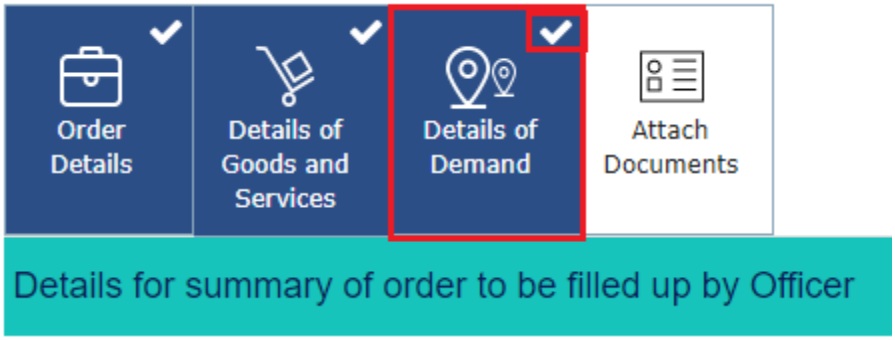
(v) Click **ADD** to add more rows for entering demand for each month. Another row gets displayed. Scroll to the left and enter details in this row also in the same way, as mentioned in the steps above.



(vi) Click the **CONTINUE** button or select the **Attach Documents** tab from the top.



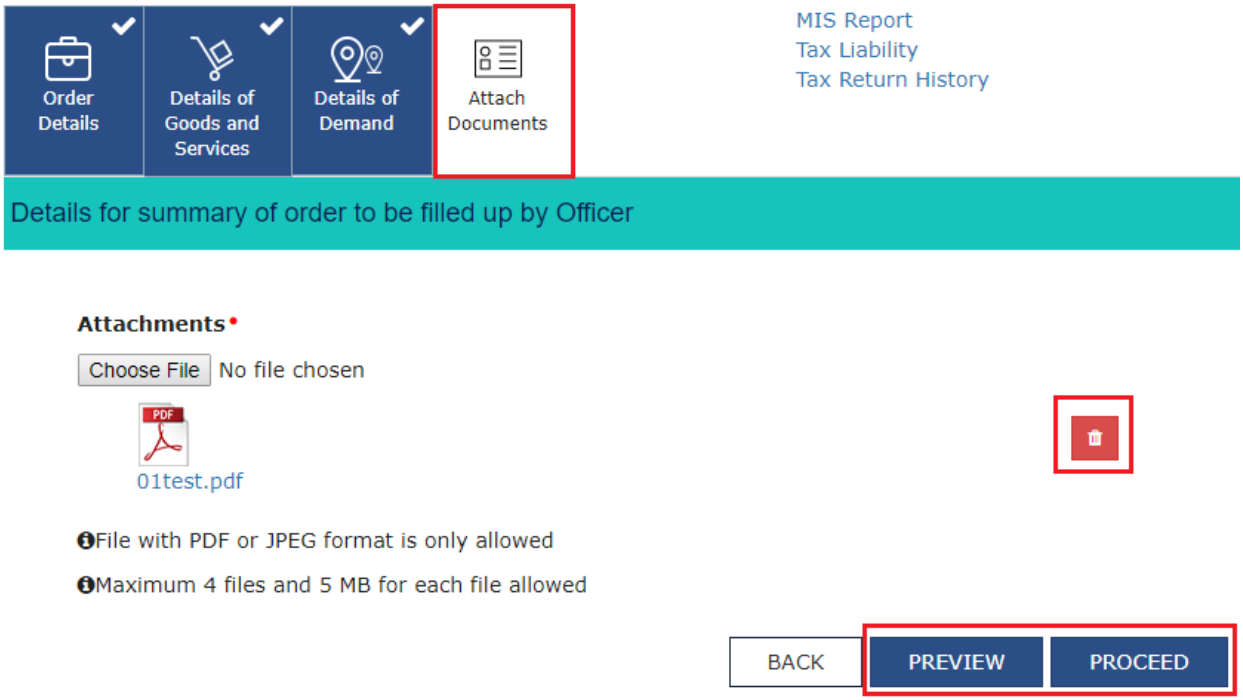
(vii) This will change the colour of the **Details of Demand** tab and tick mark will appear on it.



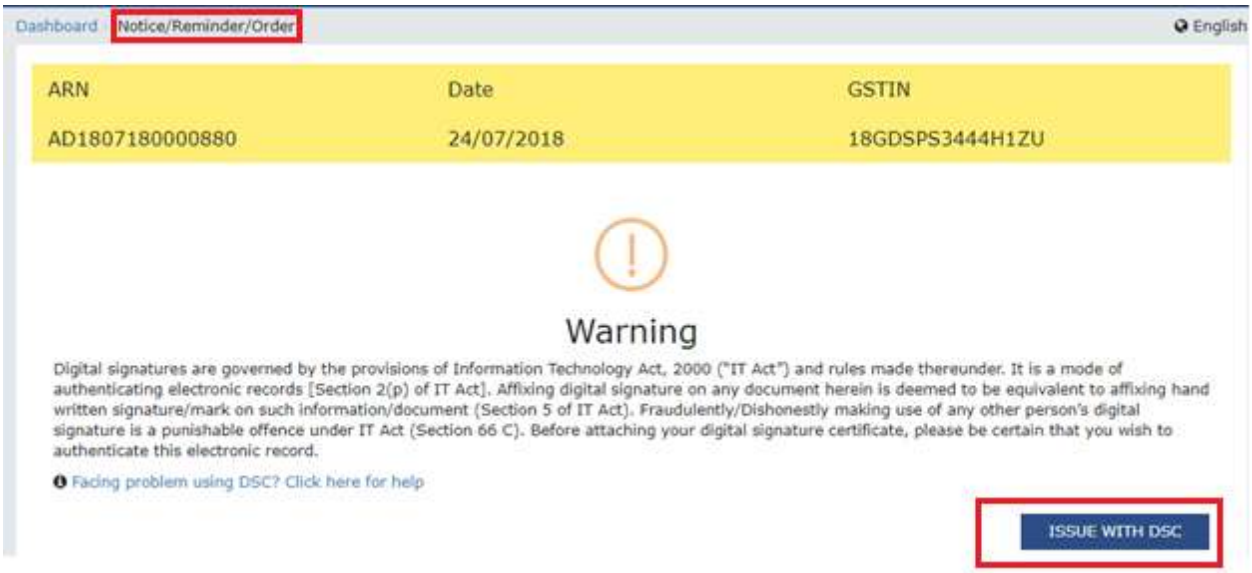
2d. Select the **Attach Documents** tab. Enter the required data as mentioned in the following steps:

(i) Click **Choose File** to upload the document(s) from your machine.

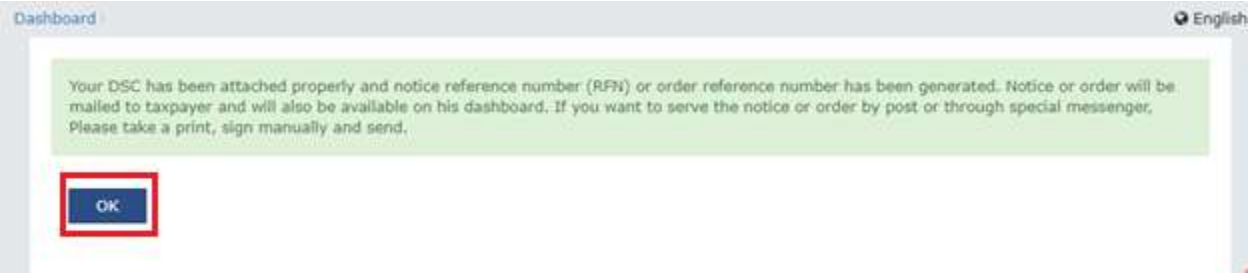
(ii) Click the trash-bin icon to delete the uploaded attachment or click **PREVIEW** and a system-generated draft Assessment order and Form GST DRC-07 gets downloaded into your machine. Check this draft carefully to rule out any discrepancy. Thereafter, click **PROCEED**.



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**



5. 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**".

<u>Note 1:</u> 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.

<u>Note 2</u>: 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]

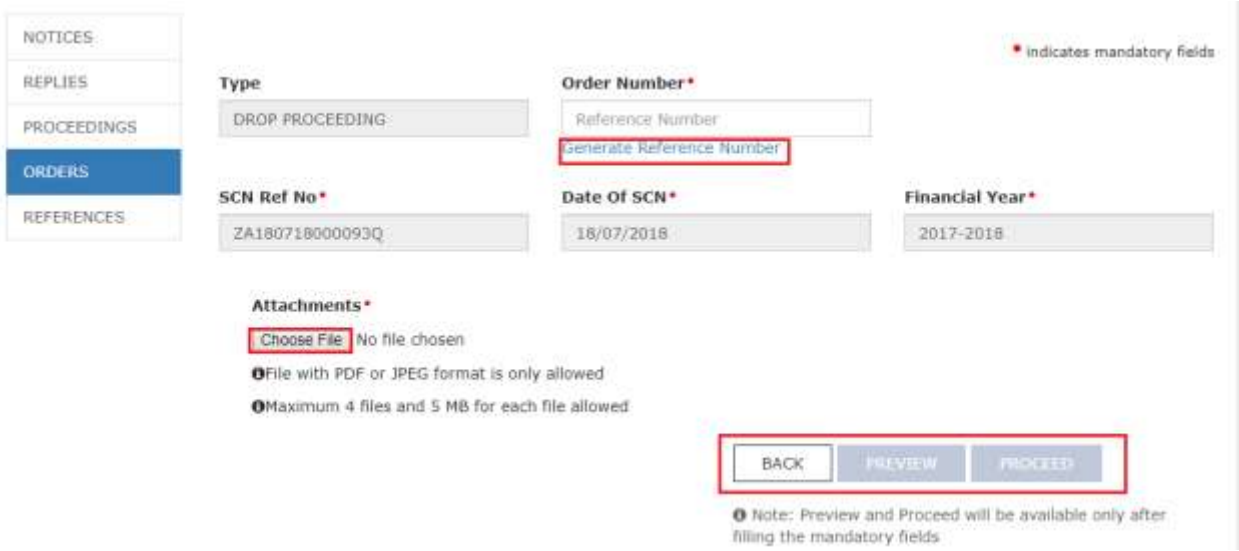
F(2). Drop Proceeding

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**.

Note: Current application **Status** as displayed is "Reply furnished, pending for action by tax officer". This status will change once you issue this order.

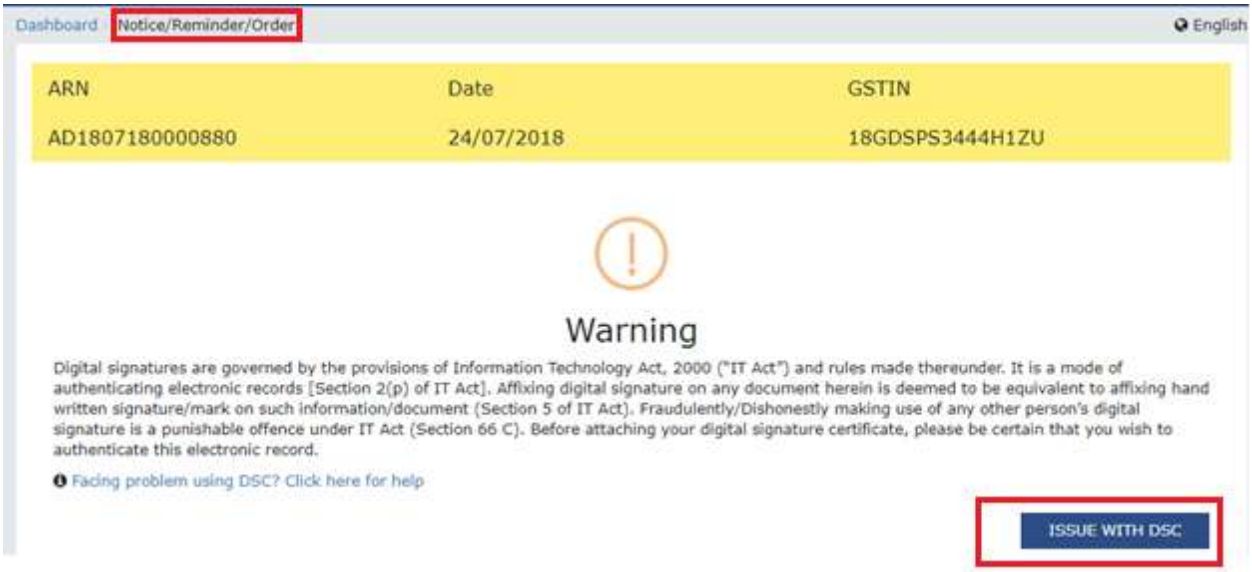
2. **DROP PROCEEDING** page is displayed. The **Type**, **SCN Ref No.**, **Date of SCN**, **Financial Year** fields are auto-populated. Only the **Order Number** field and **Choose File** fields are mandatory. To go to the previous page, click **BACK**.



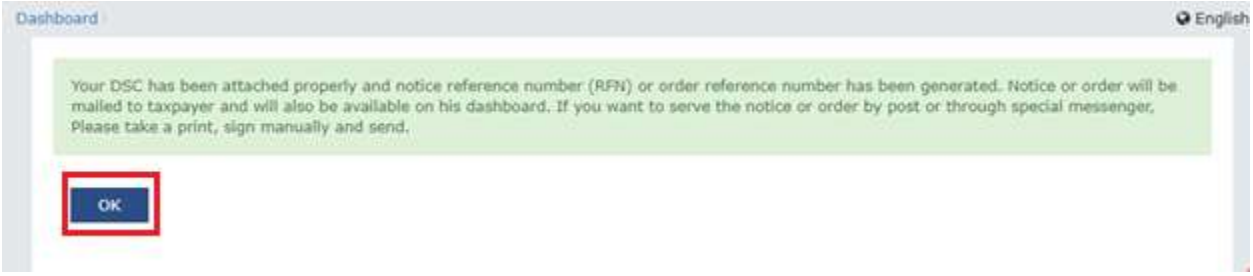
2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
2b. Click **Choose File** to upload the document(s) from your machine that state the reasons of dropping this proceeding.
2c. Click **PREVIEW** and a system-generated draft Order gets downloaded into your 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**.**



5. 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 **DROP PROCEEDING** Order just issued and the **Status** updated to "**Order for dropping proceedings issued**".

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**.

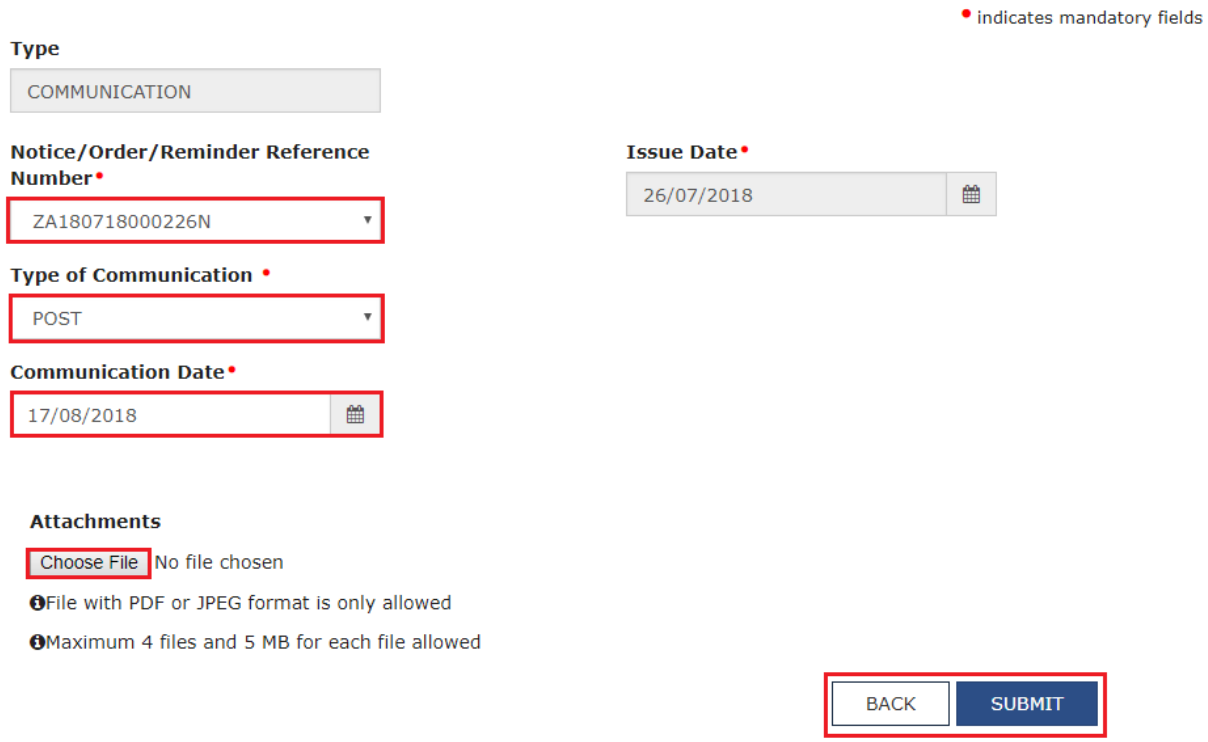
Go back to the Main Menu

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**.

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**.



2a. In the **Notice/Order/Reminder Reference Number**, select the notice number from the drop-down list the **Issue Date** gets auto-populated.

2b. In the **Type of Communication**, select one of the following options from the drop-down list—Post or Special Messenger**Issue Date**

<u>Note:</u> 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.

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.

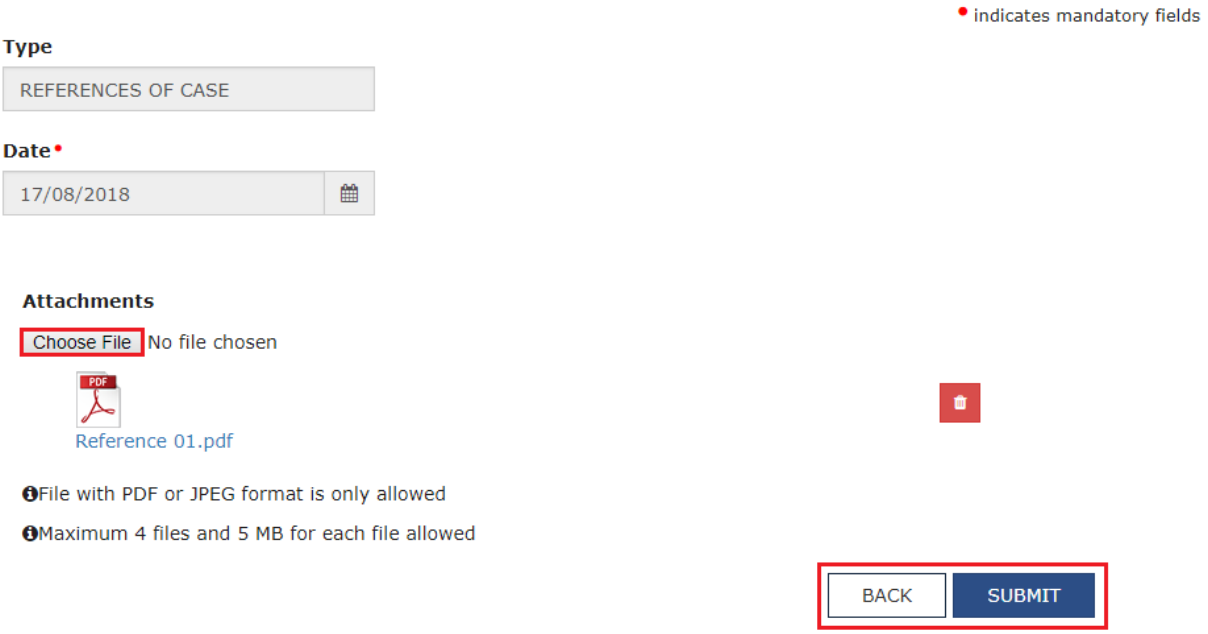
Go back to the Main Menu

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**.

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**.



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.

Go back to the Main Menu

Manual (BO) > 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. Initiate Suo Moto Proceeding and create a Case for Summary Assessment	**A/A**	----

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
- **WITHDRAWL 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. Search for an already-created ARN/Case ID	**A/A and AC/JC**	----
C. From **INTERNAL COMMUNICATION** tab: View or Upload Approval/Rejection Communication from AC/JC	**A/A**	• **A/A:** Read and Write Access • **AC/JC:** Read only
D. From **ORDERS** tab: Issue or View an Assessment order u/s 64	**A/A**	• **A/A:** Read and Write Access • **AC/JC:** Read only
E. From **WITHDRAWL ORDERS** tab: Initiate Suo Moto Withdrawal of Order	**AC/JC**	• **A/A**: Read only • **AC/JC:** Read and Write Access
F. From **WITHDRAWAL APPLICATIONS** tab: View Withdrawal Application from the Taxpayer	**A/A and AC/JC**	• **A/A:** Read only • **AC/JC:** Read only
G. From **WITHDRAWL ORDERS** tab: Initiate Suo Moto Withdrawal of Order on the basis of Accepted Offline Application filed by a Temp ID holder	**AC/JC**	• **A/A:** Read only • **AC/JC:** Read and Write Access

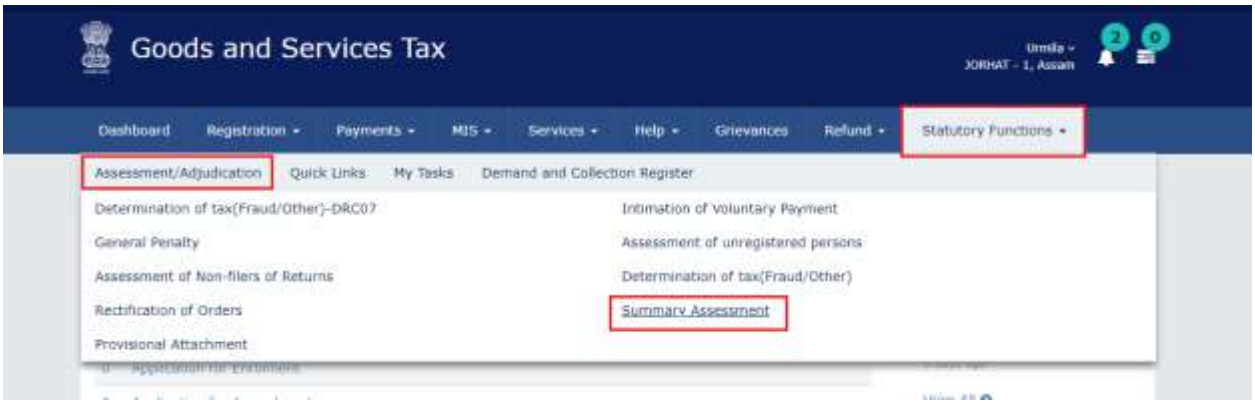
H. From **WITHDRAWL ORDERS** tab: Accept or Reject the Withdrawal Application Filed by the Taxpayer	**AC/JC**	• **A/A:** Read only • **AC/JC:** Read and Write Access
I. From **REFERENCES** tab: Record/View Communications Related to the Case Once an Order is Issued	**A/A and AC/JC**	• **A/A:** Read and Write Access • **AC/JC:** Read and Write Access
J. From **REFERENCES** tab: Record/View References related to the case, if any	**A/A and AC/JC**	• **A/A:** Read and Write Access • **AC/JC:** Read and Write Access

-
Click each hyperlink in the "Steps" column above to know more.

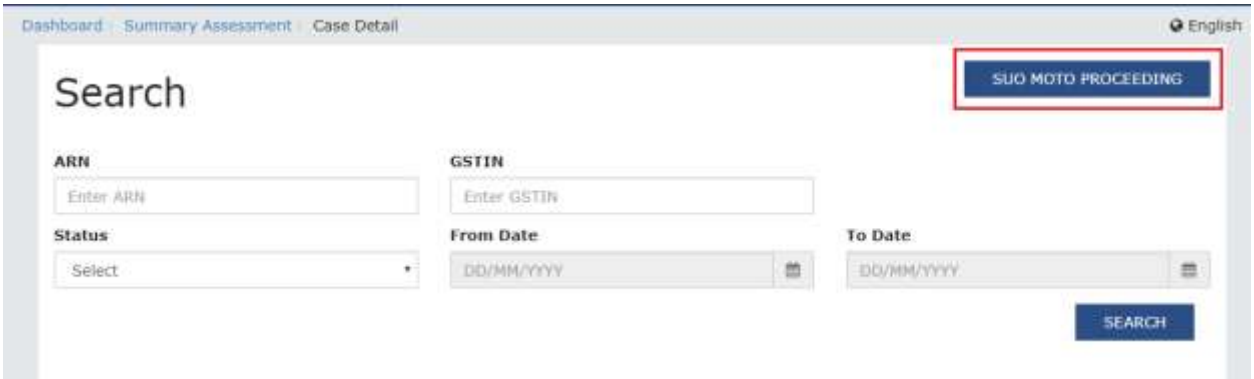
A. Initiate Suo Moto PROCEEDING and Create a Case for Summary Assessment

To Suo Moto, i.e. initiate a new proceeding for assessing tax-liability of a person under section 64, perform the following steps:

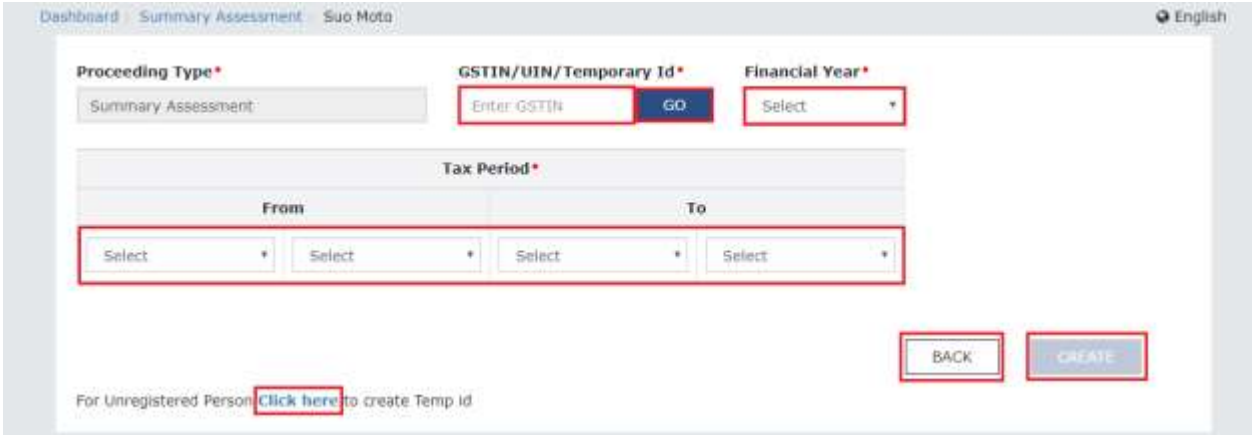
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Summary Assessment** option.



4. Search page is displayed. Click the **SUO MOTO PROCEEDING** button.



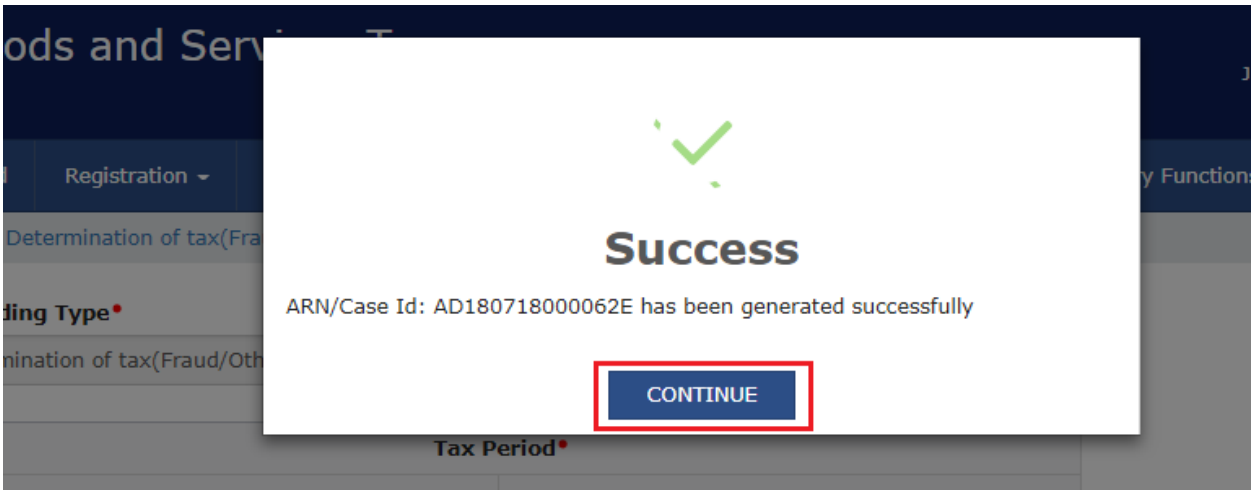
5. Suo Moto page is displayed. The “Proceeding Type” field gets auto-populated. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer and then click the **GO** button. This will enable the CREATE button. To go to the previous Search page, click **BACK**.



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.

Note 1: On this page, the ORDERS tab is selected by default.

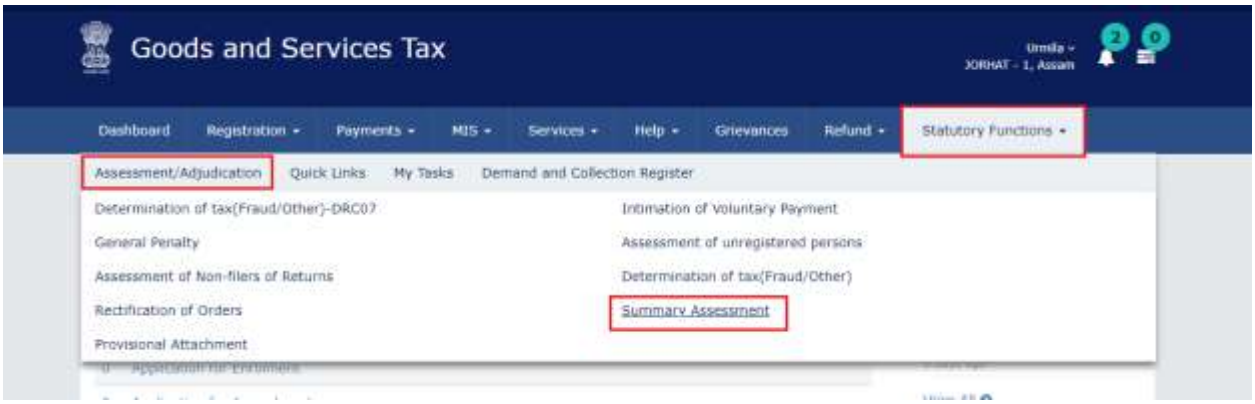
Note 2: Currently, Status of the ARN/Case is **"Pending for action by tax officer"**. It will change as you conduct the proceeding.

Go back to the Main Menu

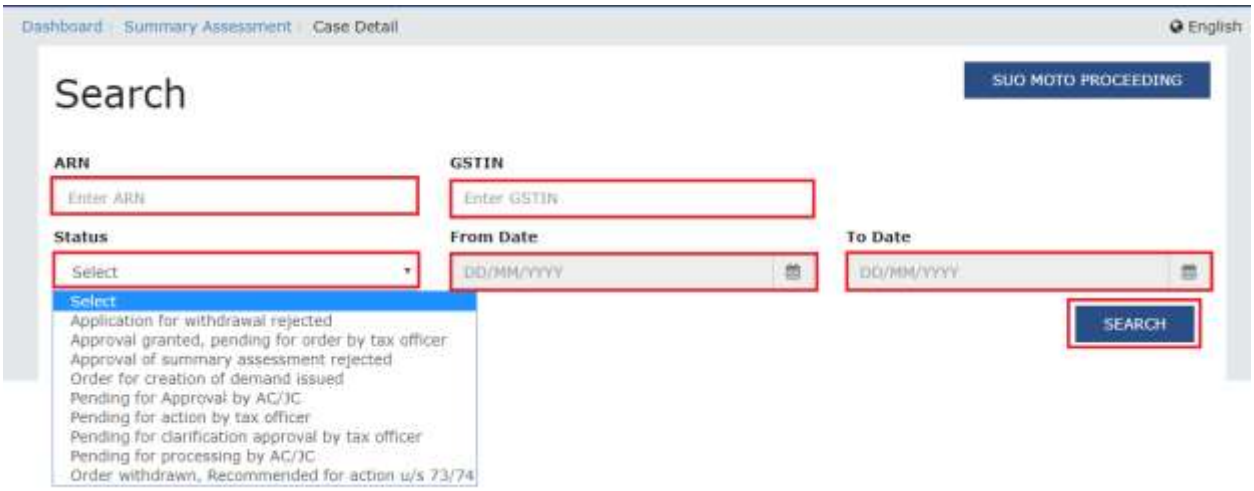
B. Search for an already-created ARN/Case ID

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.

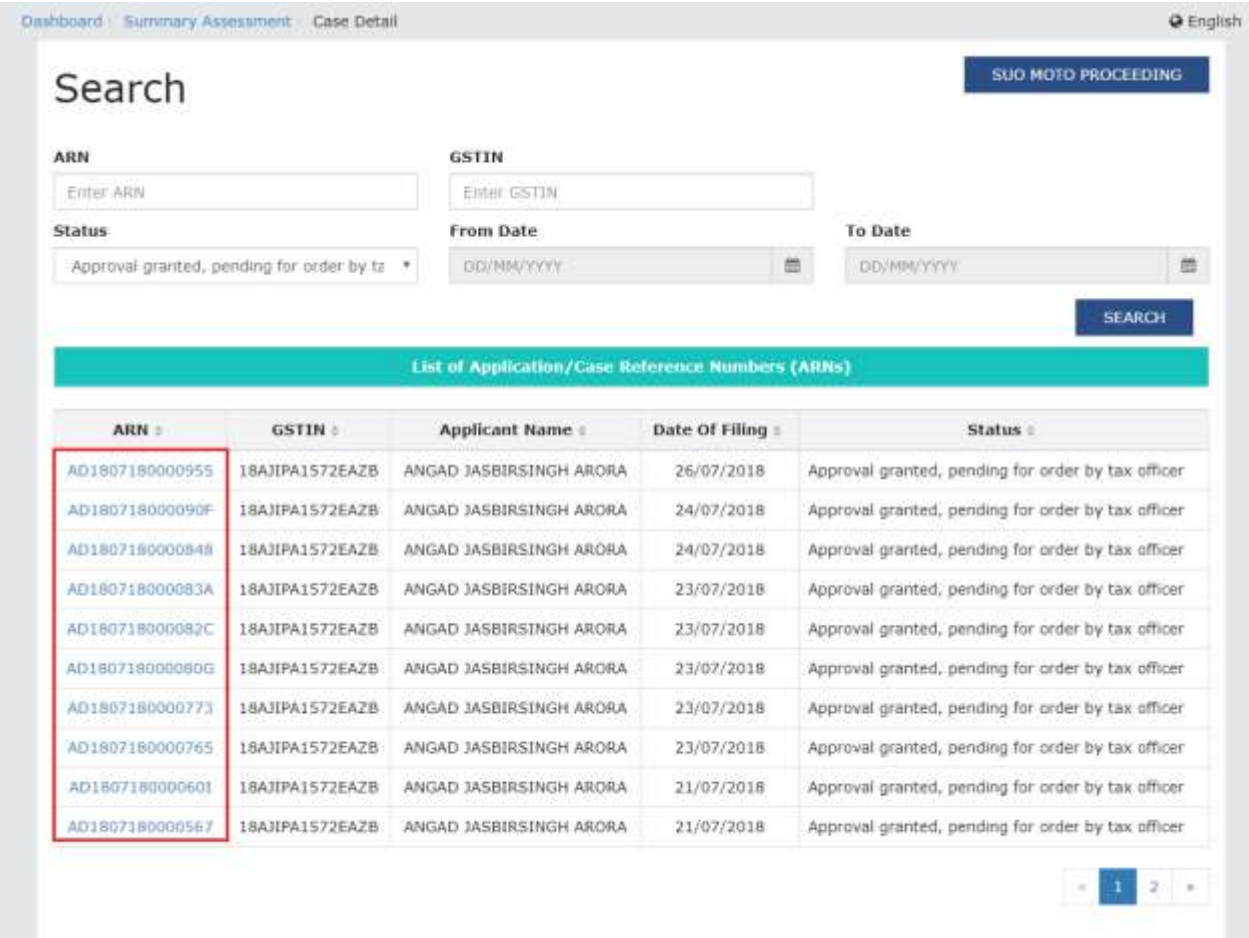


4. **Case Detail Search** page is displayed. Choose any one of the four displayed fields as your search criteria, enter the required information: **ARN**, **GSTIN**, **Status** *(select from the drop-down list)* or **From Date** & **To Date,** and click the **SEARCH** button.



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.



ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD1807180000955	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	26/07/2018	Approval granted, pending for order by tax officer
AD180718000090F	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	24/07/2018	Approval granted, pending for order by tax officer
AD1807180000848	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	24/07/2018	Approval granted, pending for order by tax officer
AD180718000083A	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD180718000082C	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD180718000080G	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD1807180000773	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD1807180000765	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	23/07/2018	Approval granted, pending for order by tax officer
AD1807180000601	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	21/07/2018	Approval granted, pending for order by tax officer
AD1807180000567	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	21/07/2018	Approval granted, pending for order by tax officer

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, WITHDRAWL ORDERS, REFERENCES, WITHDRAWAL APPLICATIONS.

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:

(a) Adjudicating Authority (A/A) cannot proceed to frame summary assessment until Additional Commissioner (AC)/Joint Commissioner (JC) approves it.
(b) Once A/A sends the approval request, AC/JC can take the following actions:

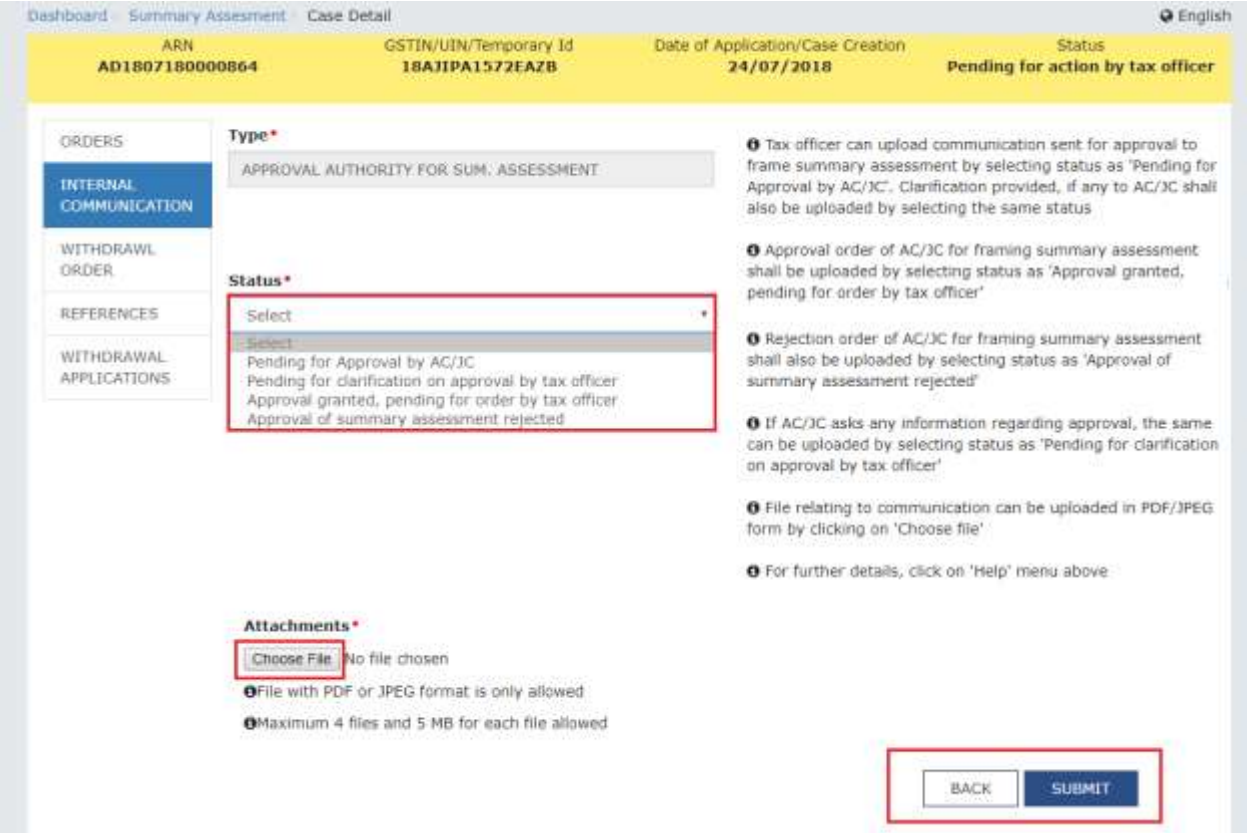
- Approve the request.
- Seek clarifications from A/A in case the approval request does not provide complete information.
- Reject the approval request. (In this case, now A/A will close the case. No further action can be taken on the case.)

(c) 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.

(d) 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**.

2. **APPROVAL AUTHORITY FOR SUM. ASSESSMENT** page is displayed. To go to the previous screen, click **BACK**.



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 I**NTERNAL 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.

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:

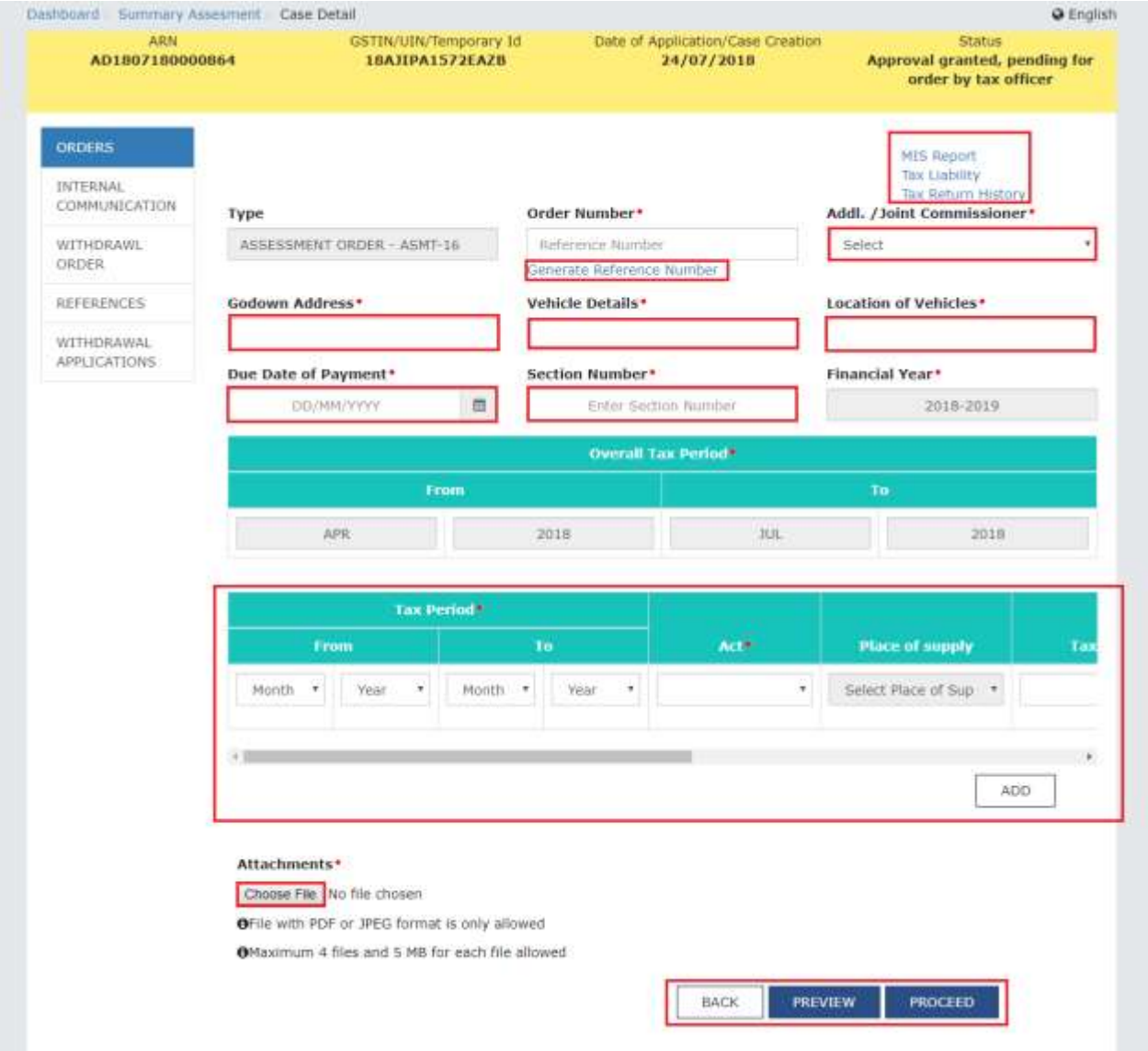
Note:

- 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**.

<u>Note:</u> 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**.



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:

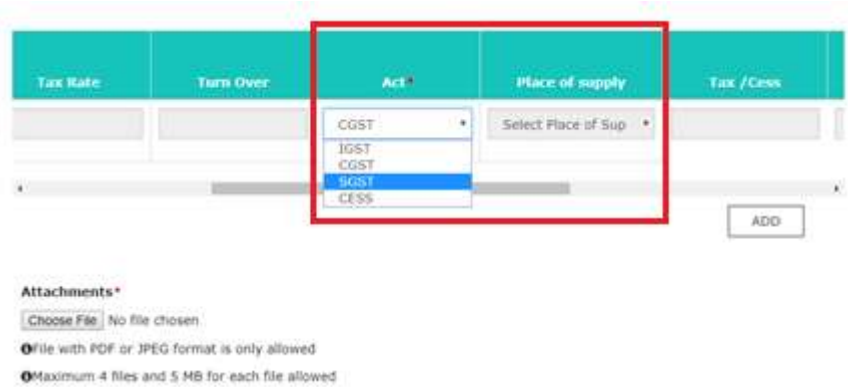
- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to 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.

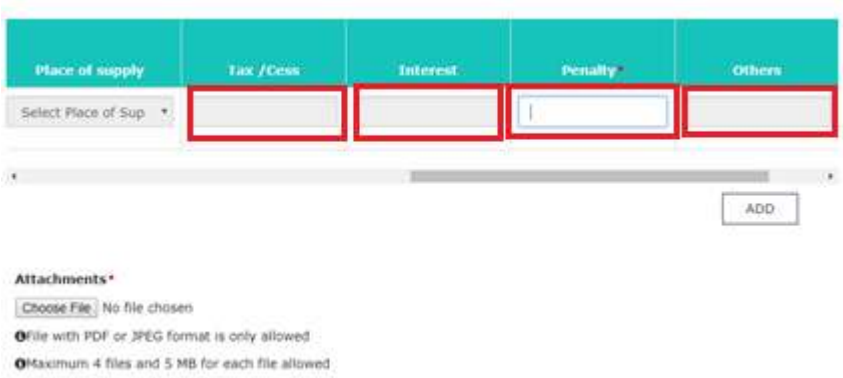
2b. In the **Addl./Joint Commissioner** field, select the name of the Approving authority for Assessment from the drop-down list.
2c. Enter details in **Godown Address** field.
2d. Enter details in **Vehicle Details** field.
2e. Enter details in **Location of Vehicles** field.
2f. In the **Due Date of 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.

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.

<u>Note:</u> POS is required only in case of IGST.

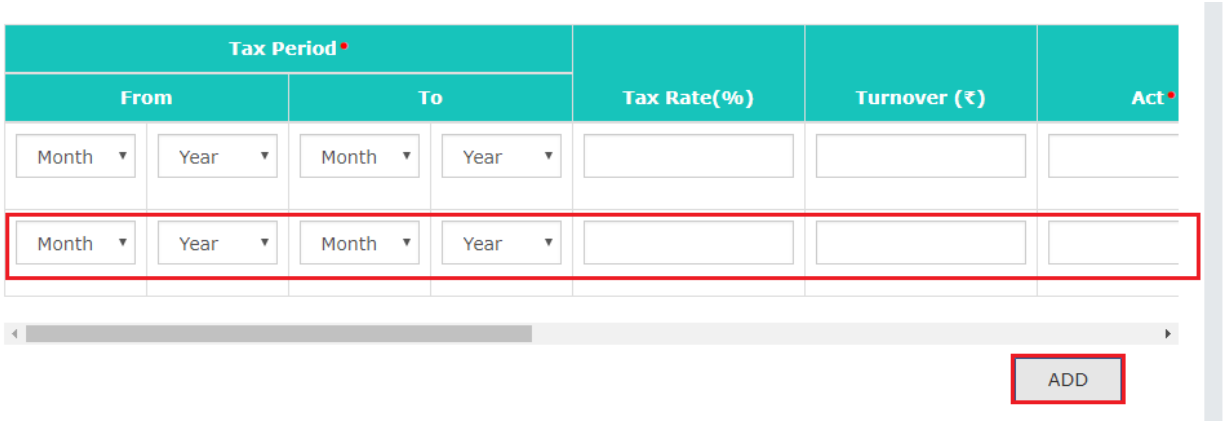


2j. In the demand grid, again scroll to the right and in the following fields enter the amount that the taxpayer must pay, as applicable: **Tax/Cess**, **Interest**, **Penalty**, **Others**.



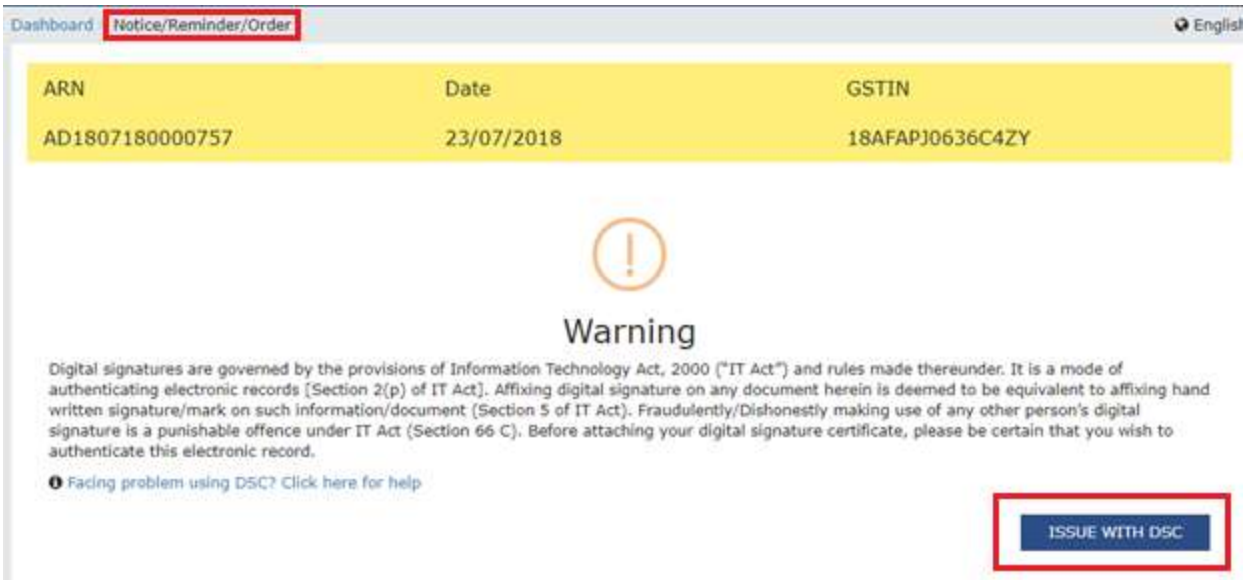
.

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.

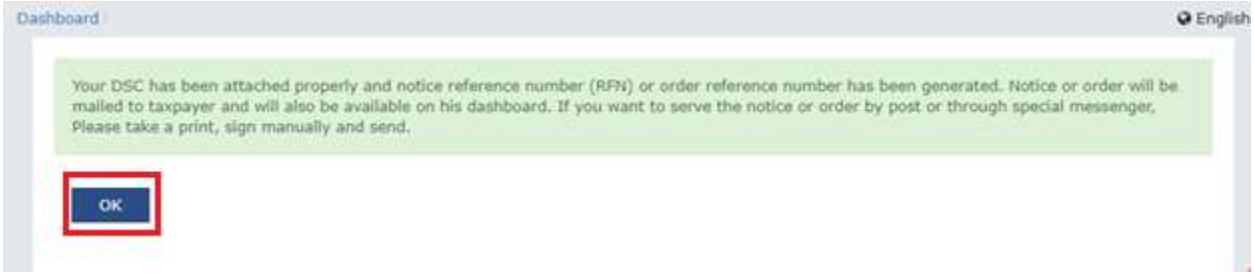


2l. Click **Choose File** to upload the annexure/document(s) from your machine related to this order.
2m. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine. Check the system-generated draft ORDER carefully to rule out any discrepancy

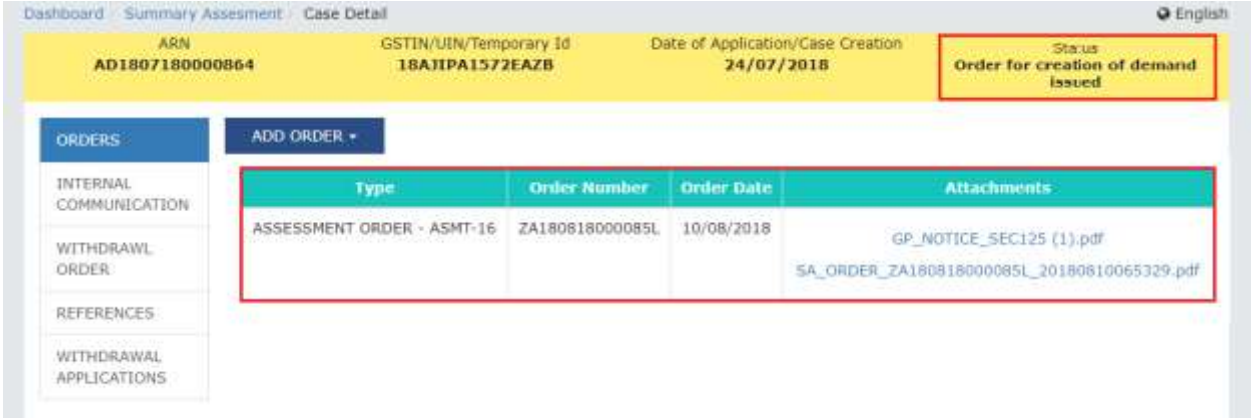
3. Once satisfied with your entered details, click the **PROCEED** button**.**
4. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**



5. The **Dashboard** page is displayed with a confirmation message. Click **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**".



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

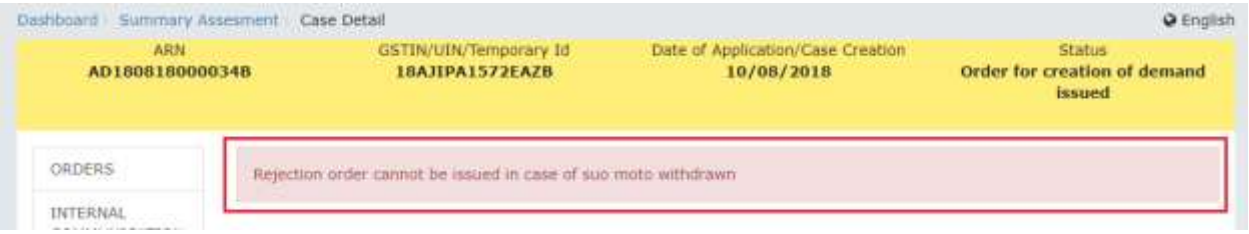
To initiate Suo Moto Withdrawal of Order process, perform following steps:

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.

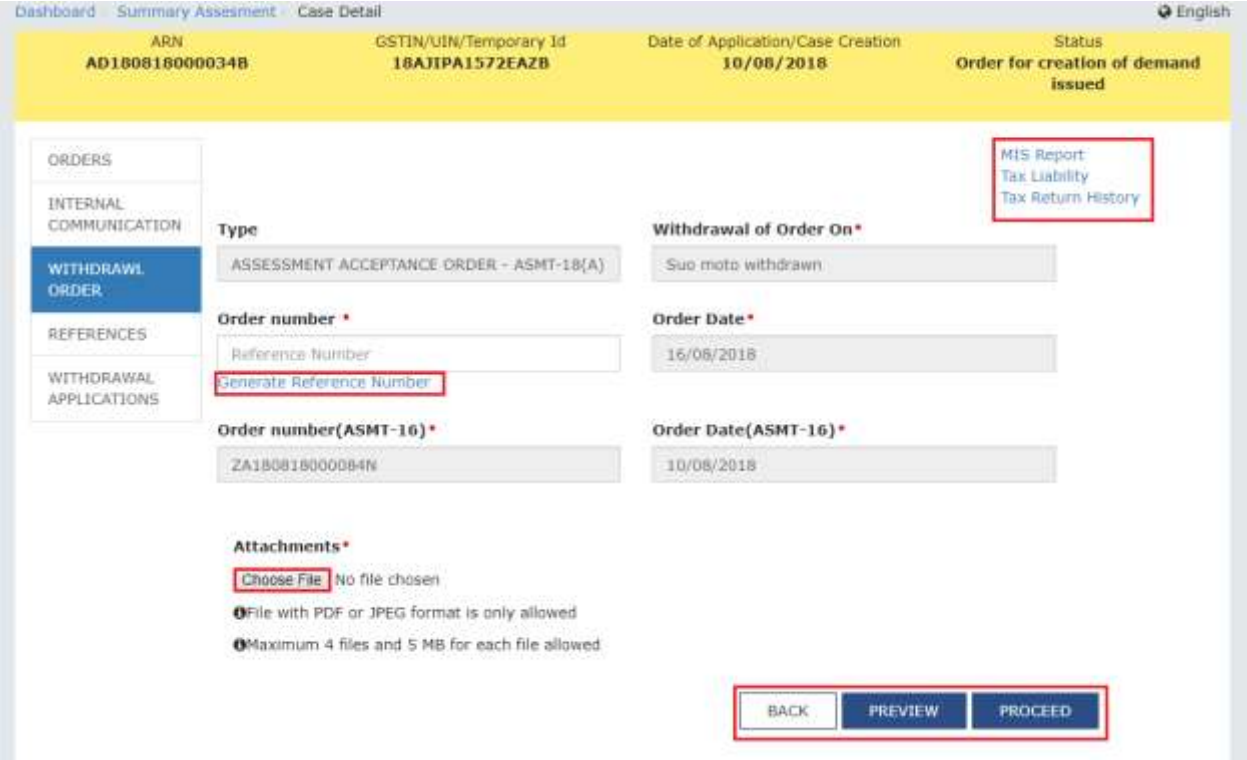
1. On the **Case Detail** page of that particular application, click the **WITHDRAWL ORDER** tab. This tab displays the Withdrawal orders related to acceptance or rejection of Withdrawal application filed by the taxpayer. Click **Type of Order** and select **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)**.

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.



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**.



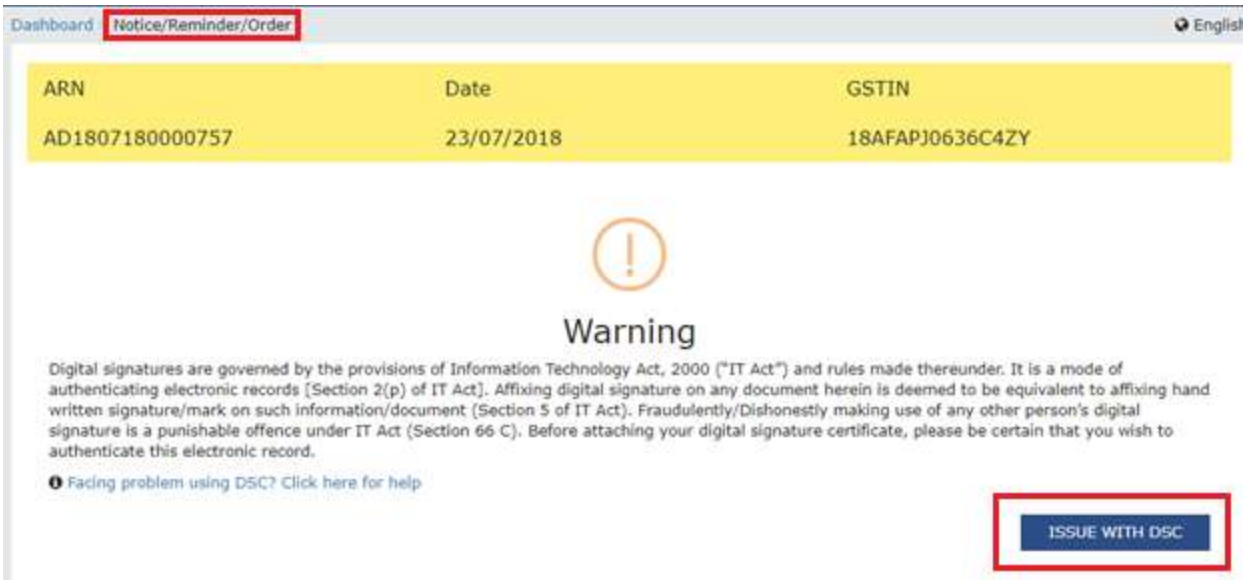
Note 1:

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:

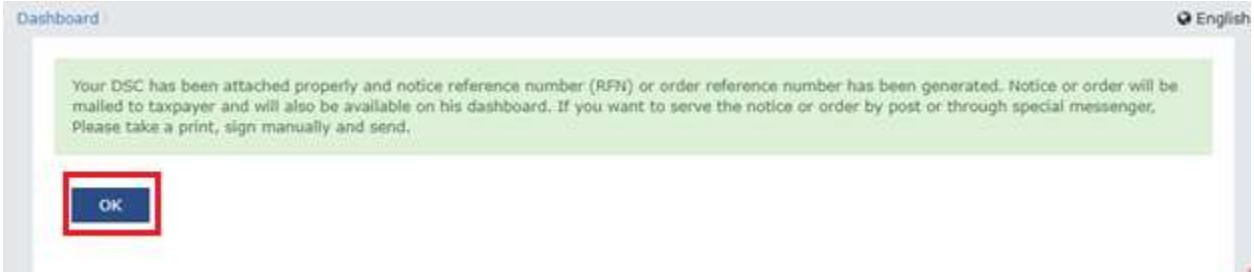
- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to 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**.**

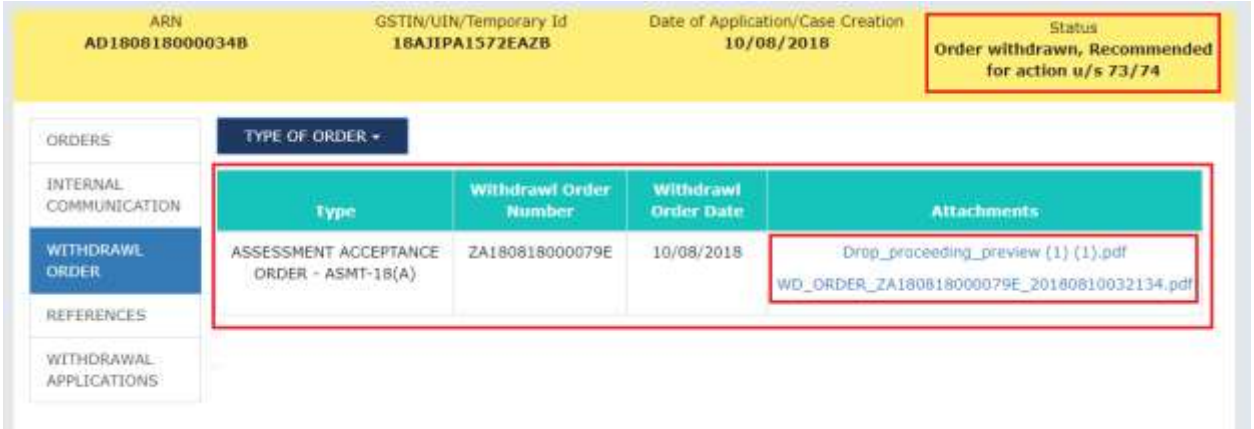
3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**



4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



5. The updated **WITHDRAWL 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**".



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.

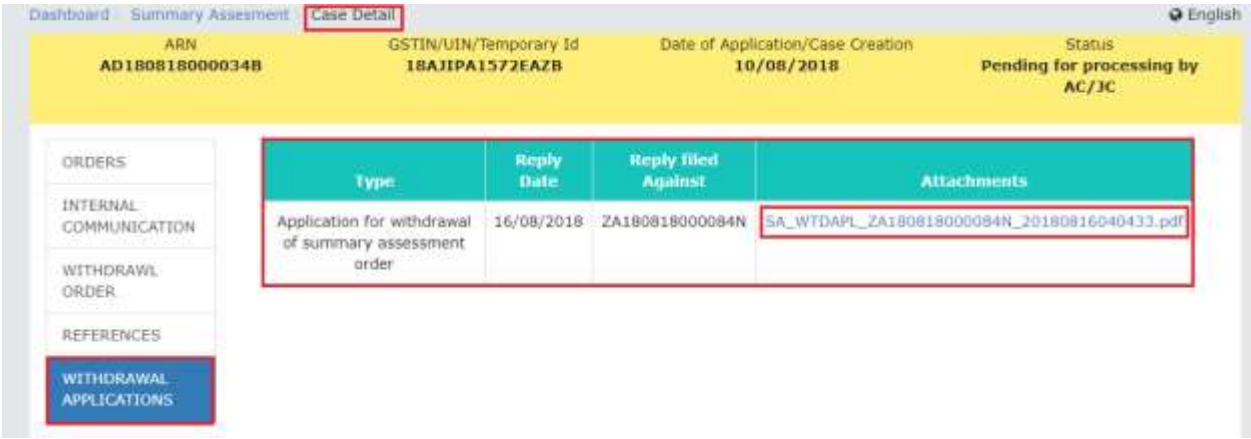
    9. Intimation of the issue of order is sent to the concerned taxpayer via email id and SMS.
    10. Dashboard of A/A and Taxpayer is updated with the record of the issued Order.
    11. Taxpayer can view the issued order from the following navigation: **Services > User Services > View Additional Notices/Orders** and A/A can view it from **Dashboard > Summary Assessment > Case Detail > WITHDRAWL 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.



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:

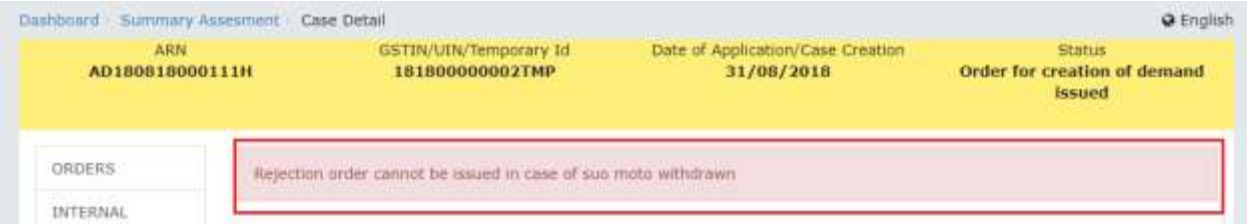
Note:

- 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.

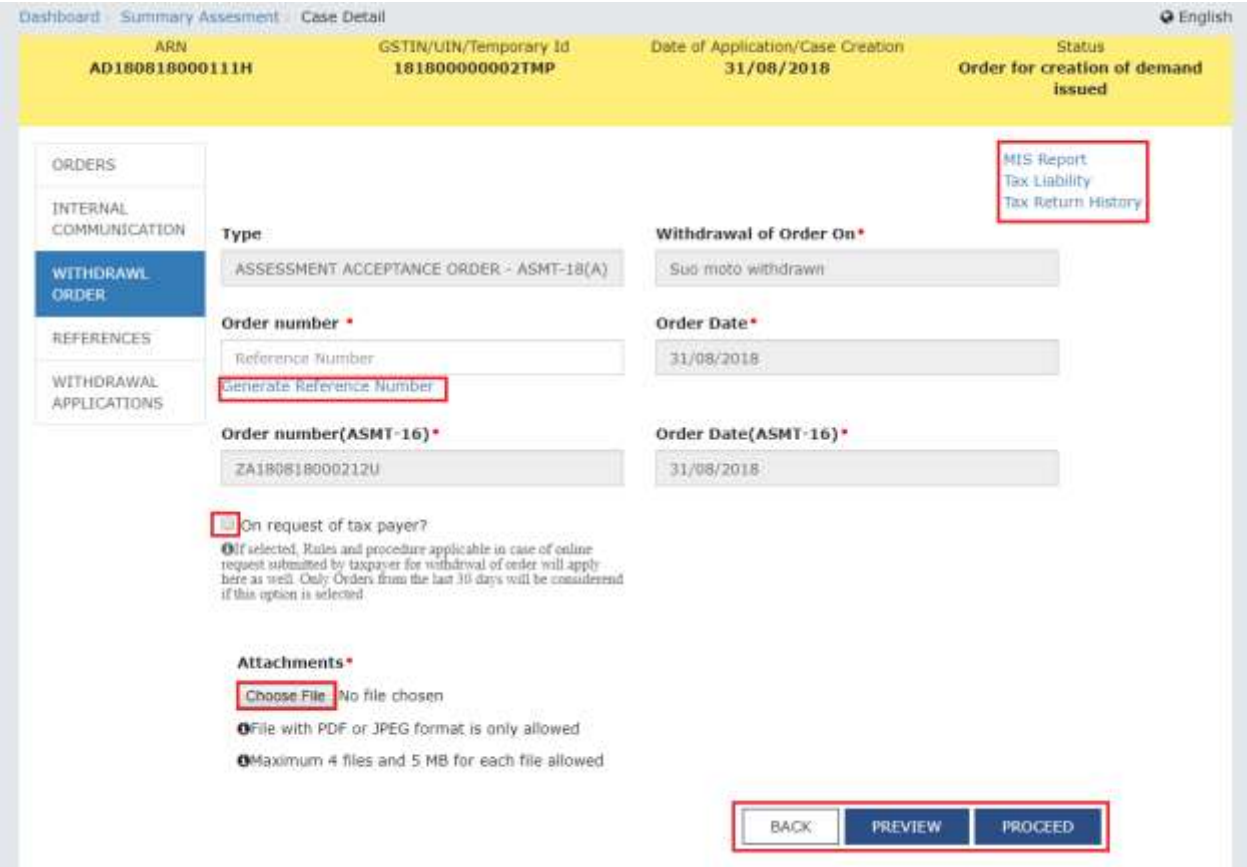
1. On the **Case Detail** page of the ARN/Case ID of the Temp holder, click the **WITHDRAWL ORDER** tab. This tab displays the Withdrawal orders related to acceptance or rejection of Withdrawal application filed by the taxpayer. Click **Type of Order** and select **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)**.

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.



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**.



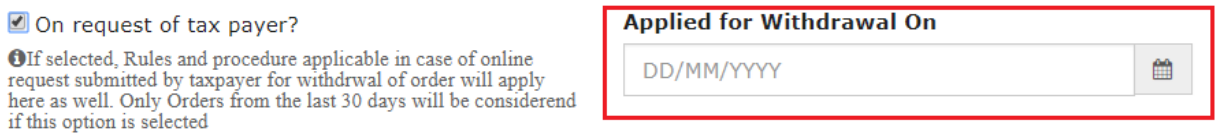
Note 1:

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.

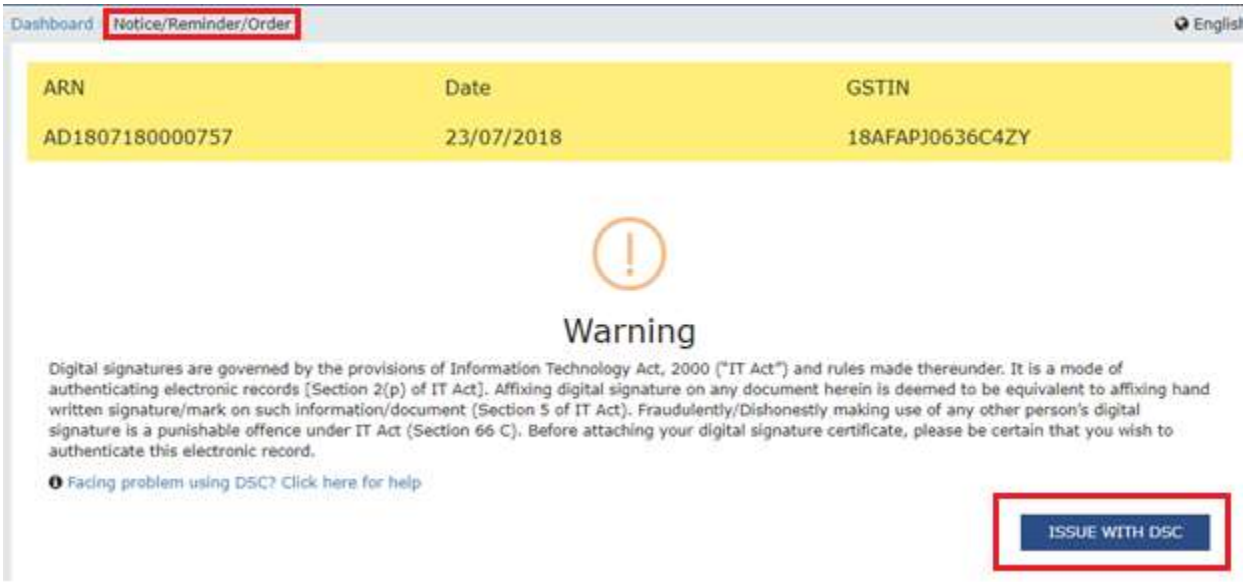
2a. All details except **Order number** are auto-populated**.** Click the **Generate Reference Number** hyperlink**. Order number** field gets auto-populated.
2b. Select the **"On request of tax payer?"** check-box. **"Applied for Withdrawal On"** field appears. Select the date using the calendar.



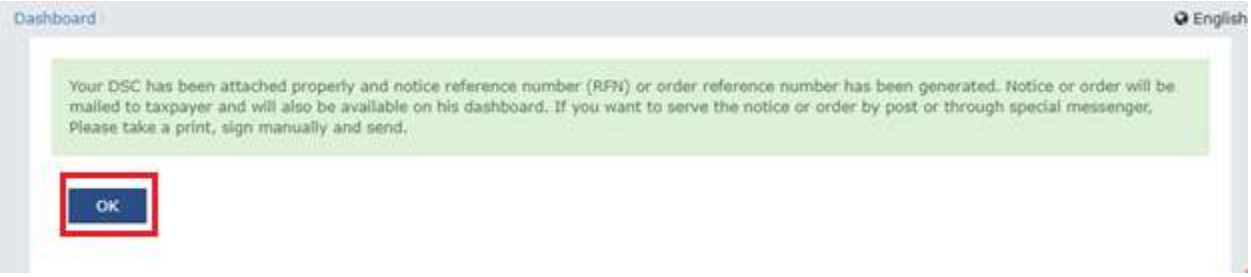
Note: Because only Orders from the last 30 days will be considered, only dates of last 30 days from the issue of Order will be enabled in the calendar.

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**.**

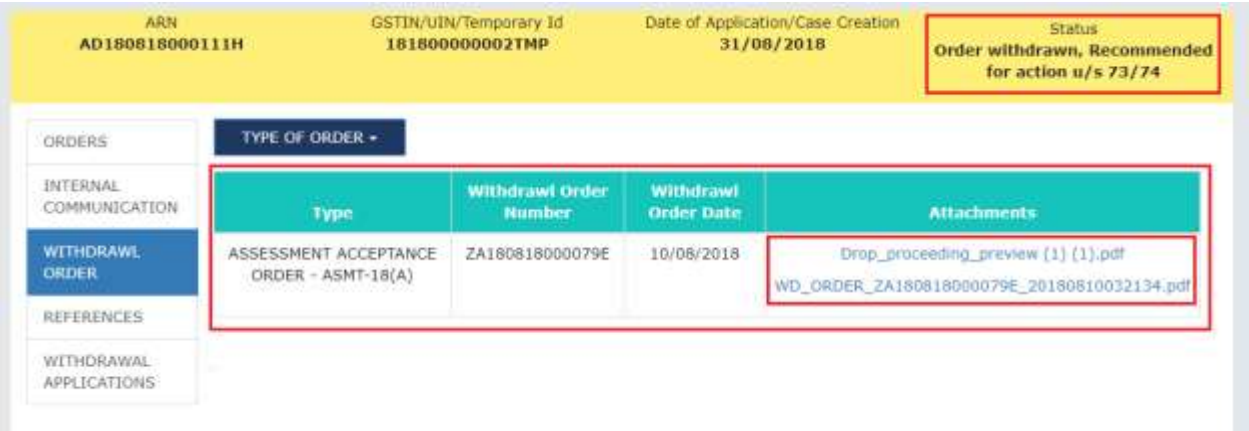
3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**



4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



5. The updated **WITHDRAWL 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**".



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 > WITHDRAWL 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.

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.

Dashboard > Summary Assesment > Case Detail

English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000034B	**18AJIPA1572EAZB**	**10/08/2018**	**Pending for processing by AC/JC**

ORDERS
INTERNAL COMMUNICATION
WITHDRAWL 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

Dashboard > Summary Assesment > Case Detail

English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD180818000034B	**18AJIPA1572EAZB**	**10/08/2018**	**Pending for processing by AC/JC**

ORDERS
INTERNAL COMMUNICATION
WITHDRAWL 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

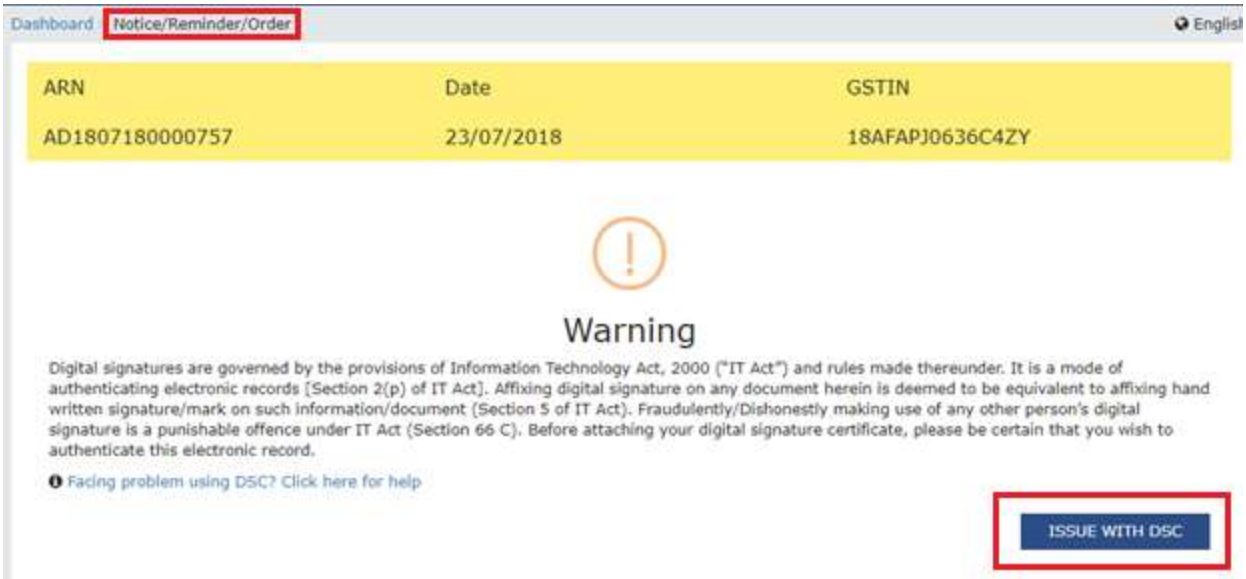
Note:

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:

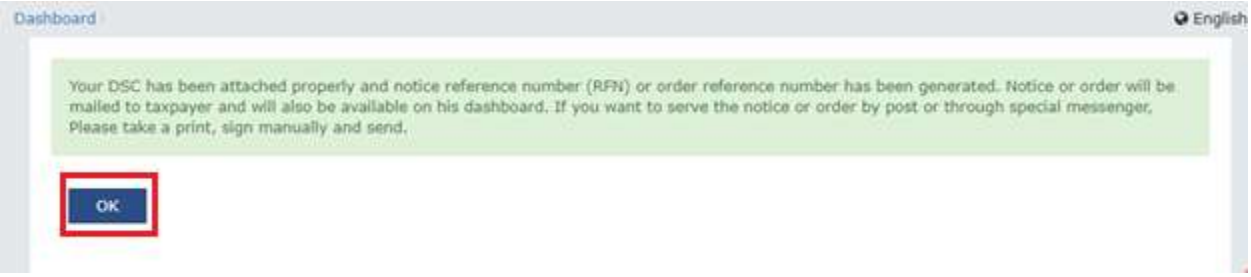
- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to 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**.**



4. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



5. The updated **WITHDRAWL ORDER** tab is displayed, with the record of the issued **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A)** or **ASSESSMENT REJECTION ORDER - ASMT-18(R)** and the **Status** updated to "**Order withdrawn, Recommended for action u/s 73/74**" or **"Application for withdrawal rejected"** respectively.

<u>Note 1:</u> 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.

<u>Note 2:</u> In the case of unregistered persons with a temp id, it is mandatory to serve the issued orders to them by post/special messenger.

6. Additionally, following actions take place on the GST Portal after the issue of the Order.

(a) In case of issue of **ASSESSMENT ACCEPTANCE ORDER - ASMT-18(A):**

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 > WITHDRAWL 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).

(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 > WITHDRAWL ORDER**.
11. The original issued "Order for Creation of Demand" will be confirmed, i.e. the demand order will stand.

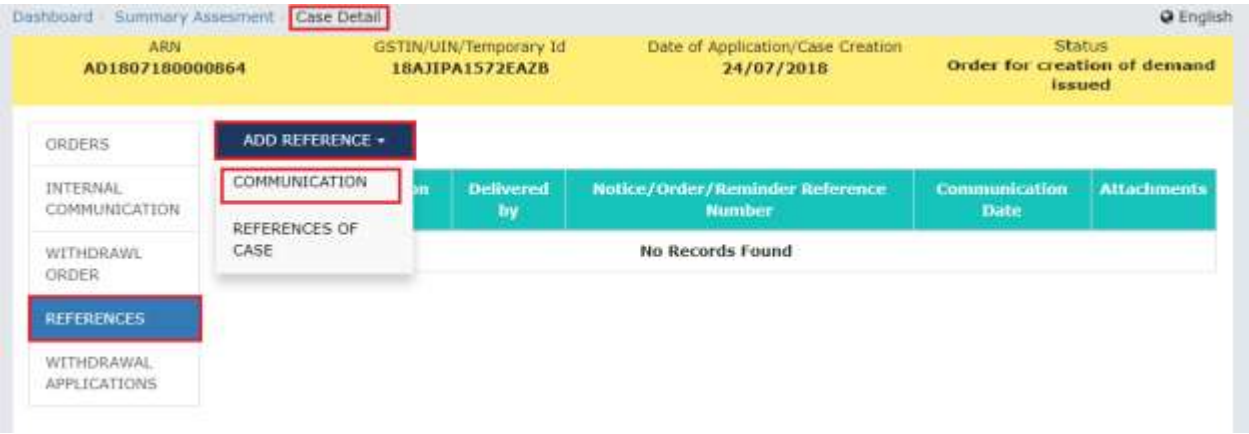
Go back to the Main Menu

I. Record/View Communications Related to the Case Once an Order is Issued

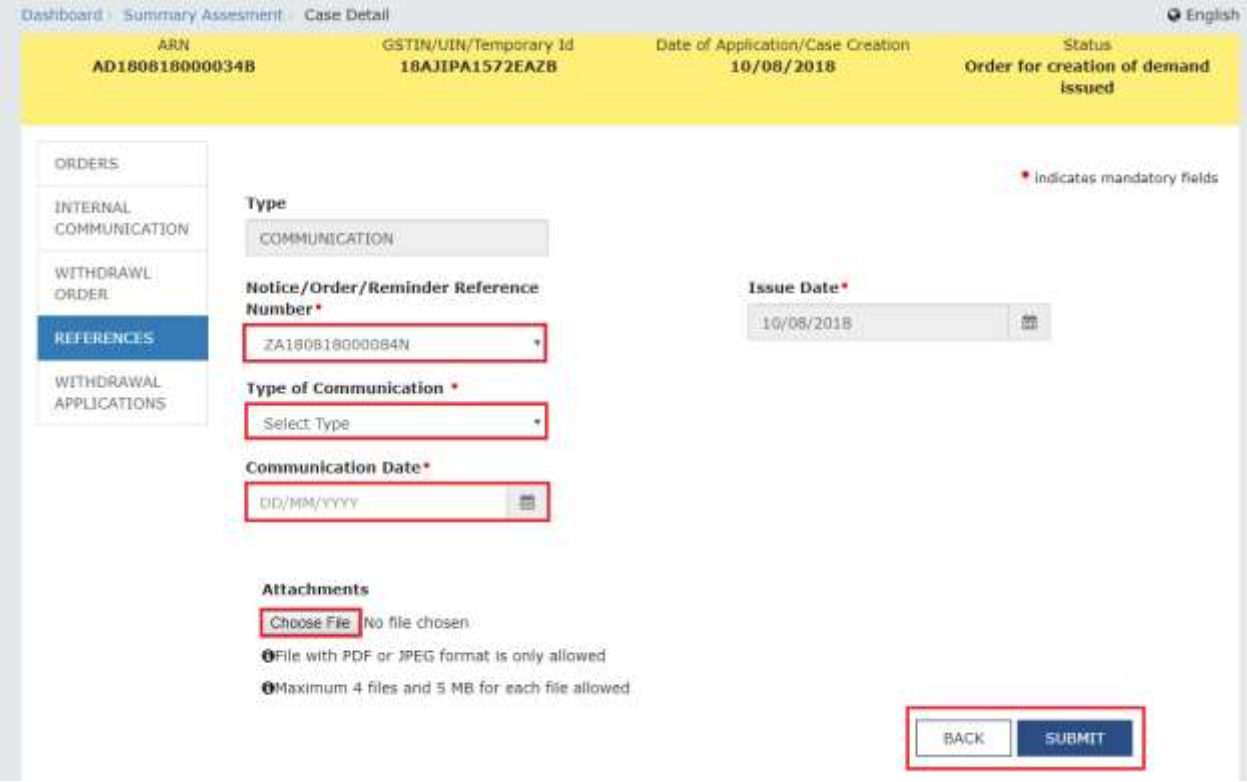
To view or record any communication related to the case, perform following steps:

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**.



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**.



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.

2a. Click **Choose File** to upload the document(s), if any. This is not a mandatory field.
2b. Click the **SUBMIT** button.

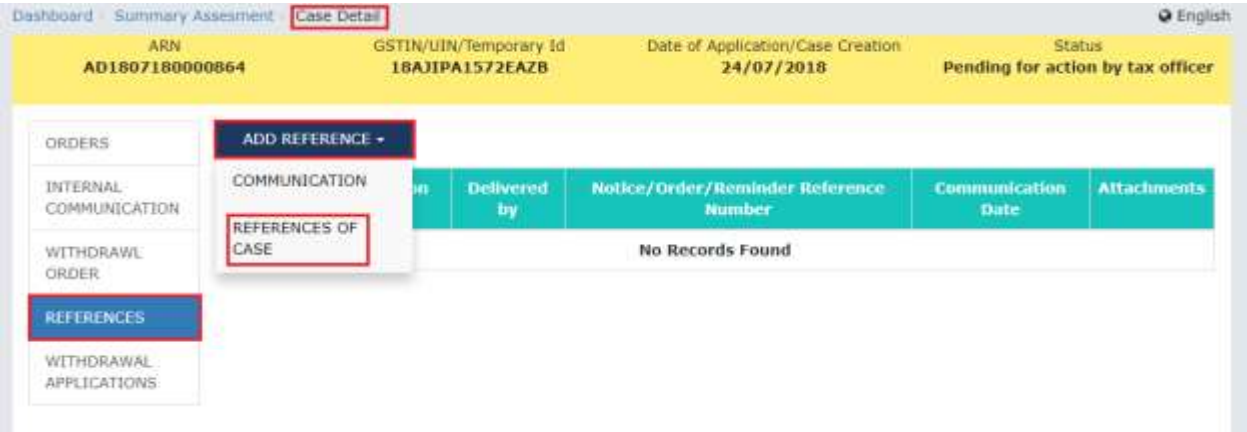
3. The updated **References** tab is displayed, with the record of the communication submitted. You can click the document(s) attached in the **Attachments** section of the table to download them.

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:

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**.



2. **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**.

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.

Go back to the Main Menu

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:

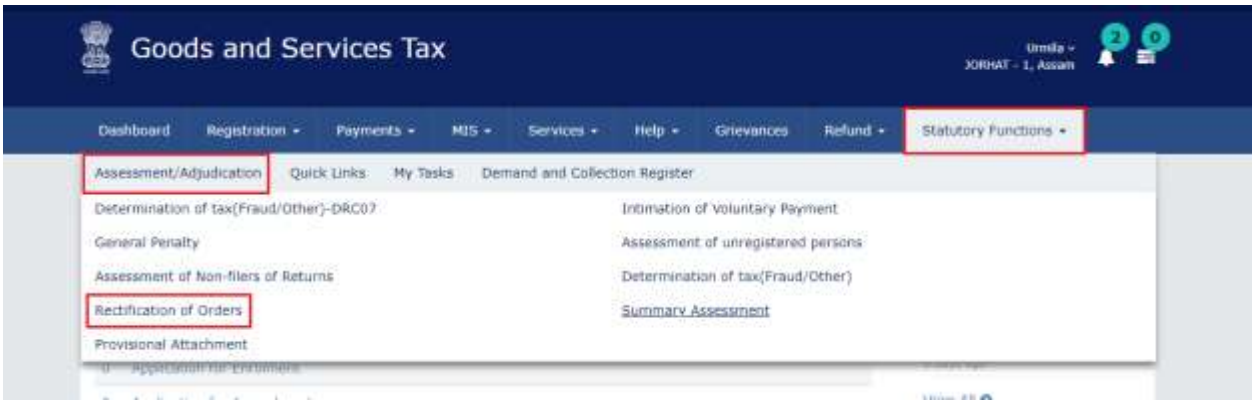
A. Initiate Suo Moto or Search for ARN
   A(1). Initiate Suo Moto Proceeding
   A(2). Search for an already-created ARN/Case ID
B. Take action using APPLICATIONS tab of Case Details screen: View Application filed by the taxpayer
C. Take action using NOTICES tab of Case Details screen:
   C(1). Issue/View 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.

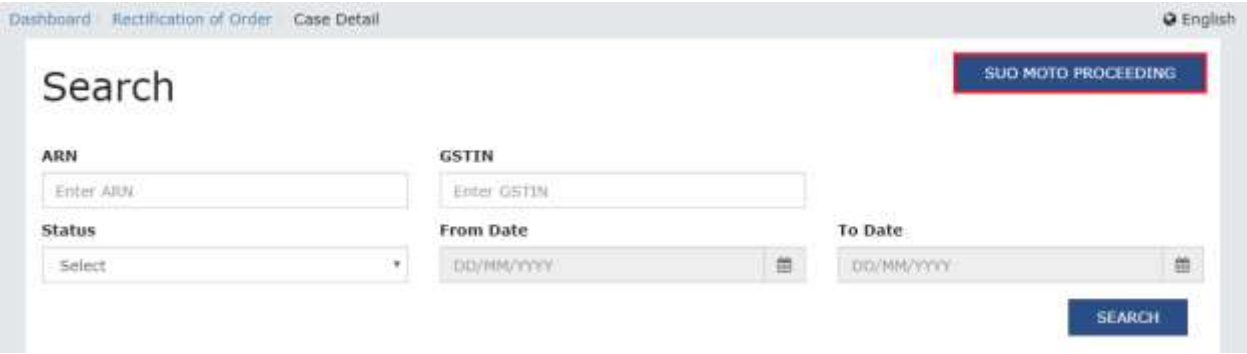
A(1). Initiate Suo Moto PROCEEDING

For initiating a Suo Moto proceeding, i.e. to initiate a new proceeding for rectification of Order, under section 161, perform following steps:

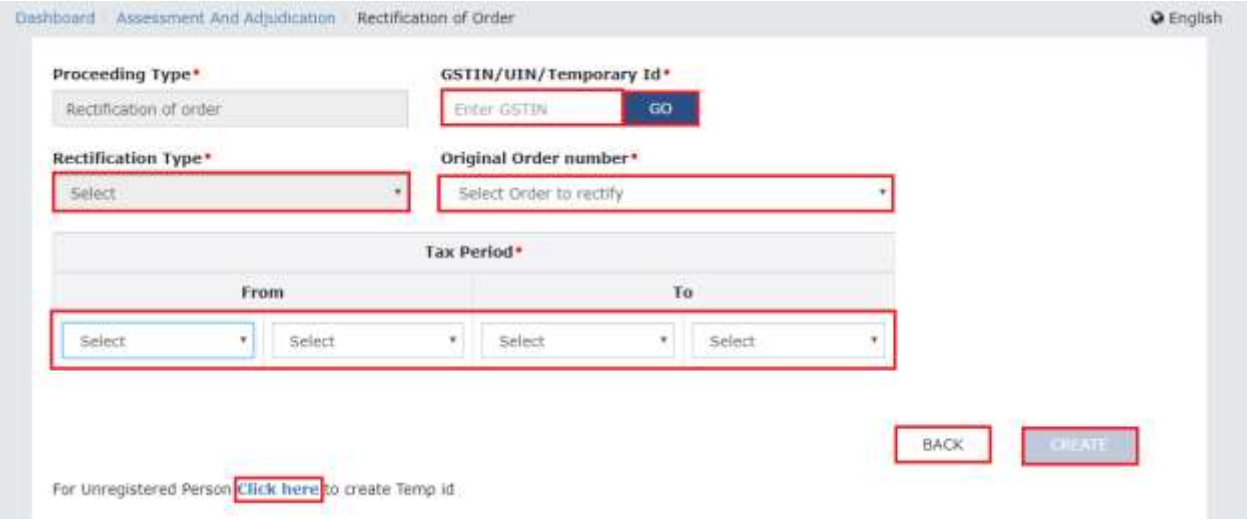
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Rectification of Orders** option.



4. **Case Detail Search** page is displayed. Click the **SUO MOTO PROCEEDING** button.



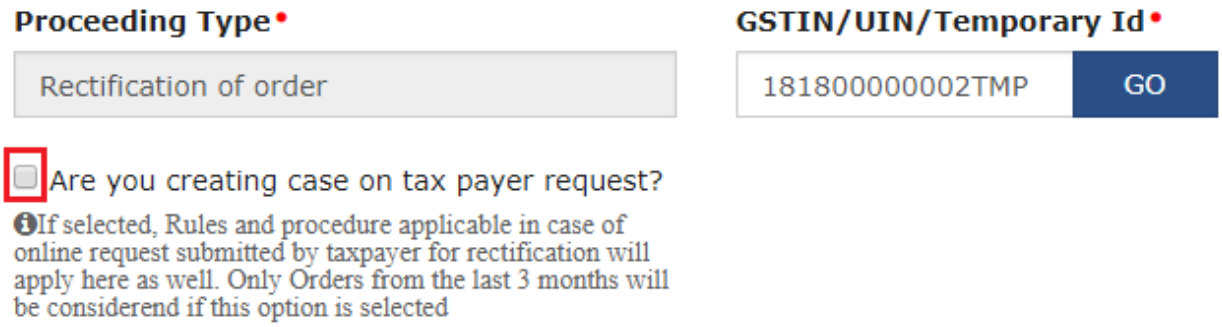
5. Suo Moto page is displayed. The “Proceeding Type” field gets auto-populated. Enter details in the displayed fields as mentioned in the following steps. To go to the previous Search page, click **BACK**.



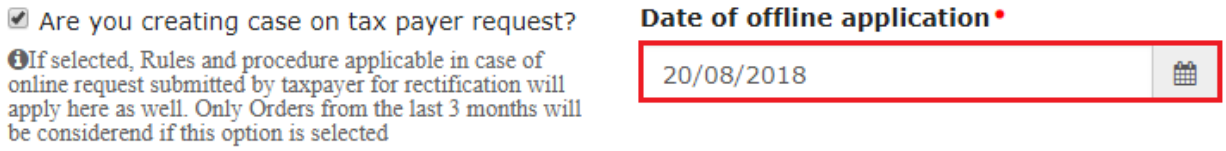
Note: All fields are mandatory. You must enter the required data in these fields to proceed.

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.

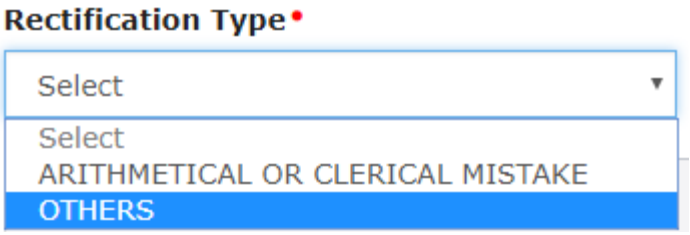


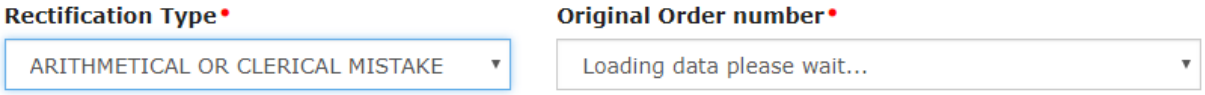
5a. ii. Once you select the check-box, **"Date of offline application"** field appears. Select the date using the calendar.



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.

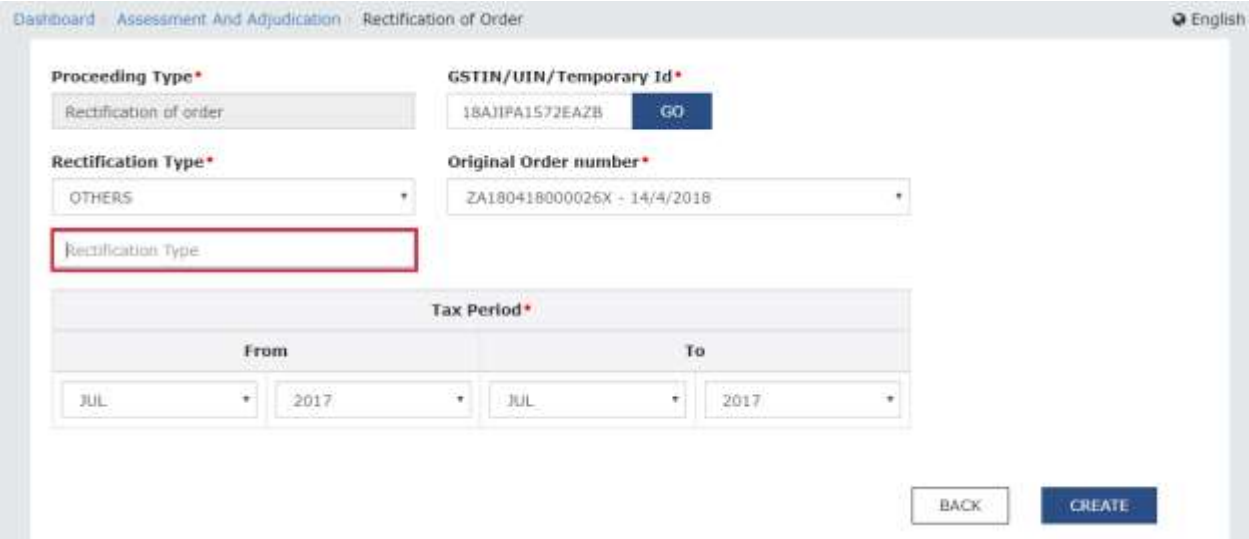
5b. In the **Rectification Type** field, select the option from the drop-down list. This will enable the CREATE button. Also, it will initiate loading numbers of all Orders in the **Original order number** field. Wait until the message "Loading data please wait..." disappears.





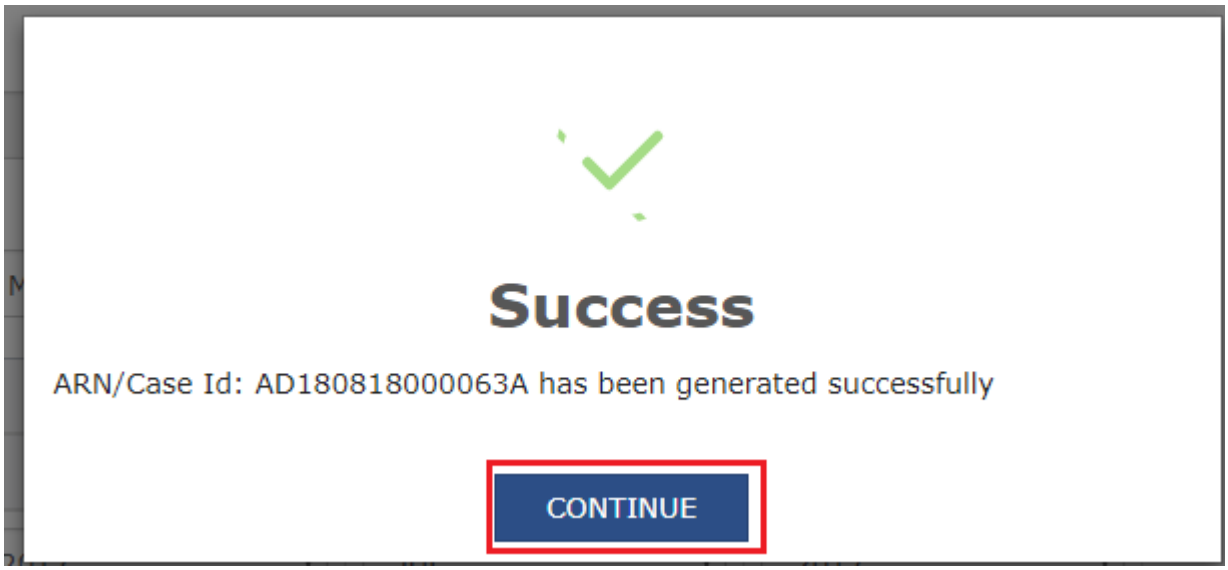
5c. Once the message "Loading data please wait..." disappears and "Select Order to rectify" re-appears in the **Original order number** field, select the option from the drop-down list.

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**.

<u>Note 1:</u> 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.

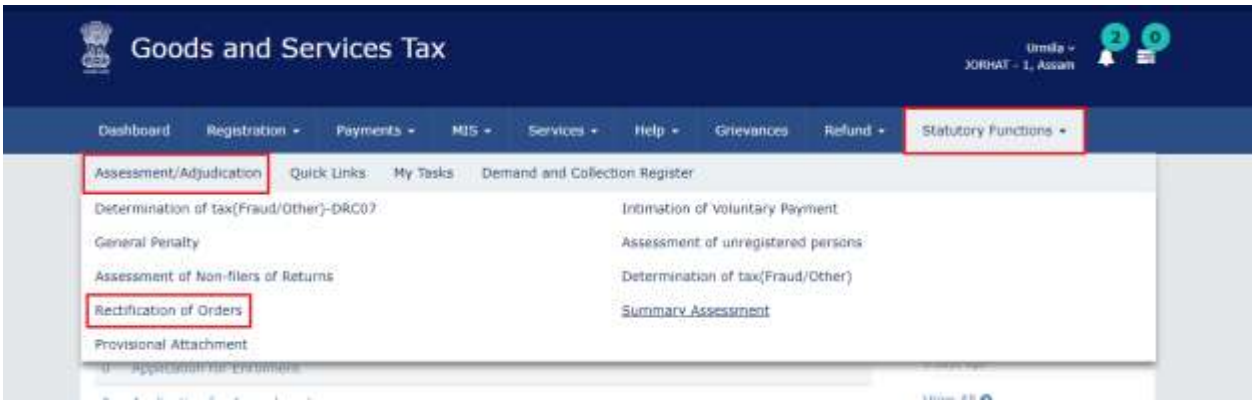
<u>Note 2:</u> Currently, Status of the ARN/Case is **"Pending for action by tax officer"**. It will change as you conduct the proceeding.

Go back to the Main Menu

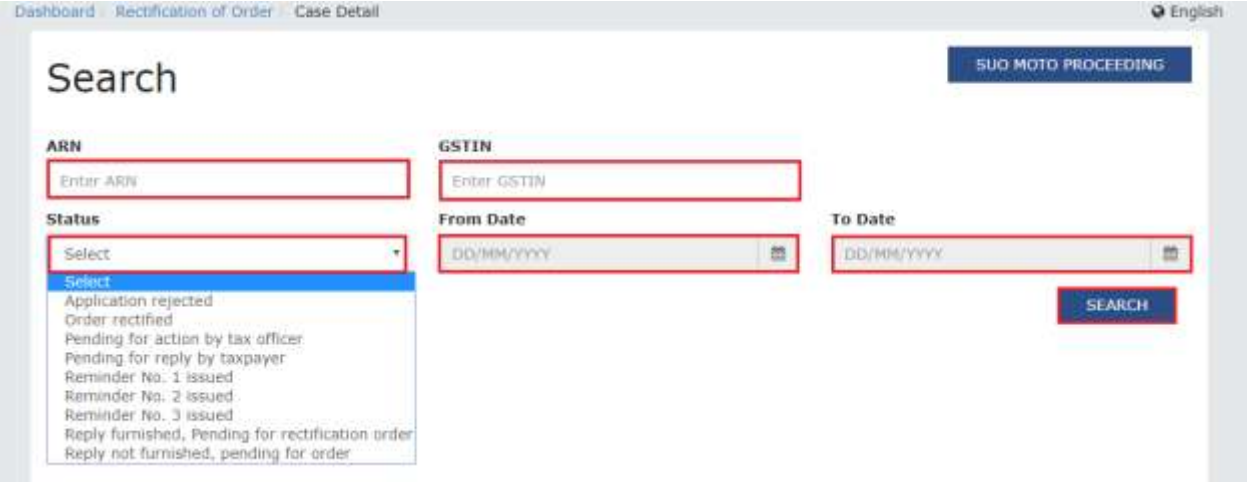
A(2). Search for an already-created ARN/Case ID

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.

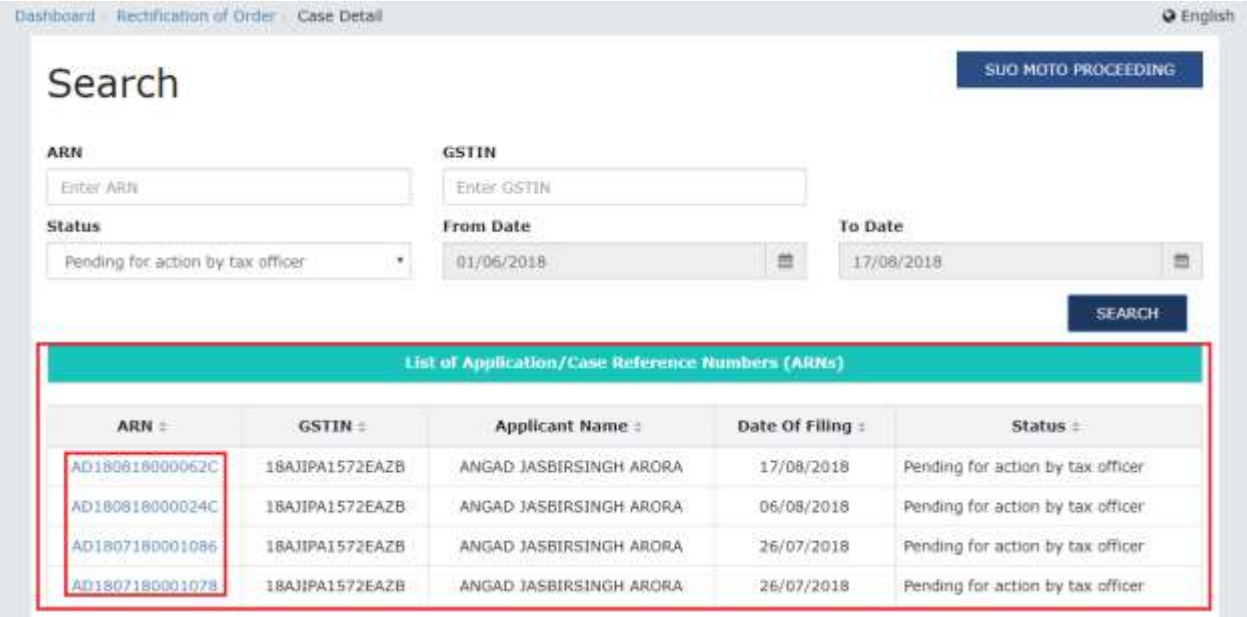


4. **Case Detail Search** page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN**, **Status** *(select from the drop-down list)* or **From Date** & **To Date,** and click the **SEARCH** button.



<u>Note:</u> 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.



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**.

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.

2. Click the **View** hyperlink to download and view the application in PDF mode.

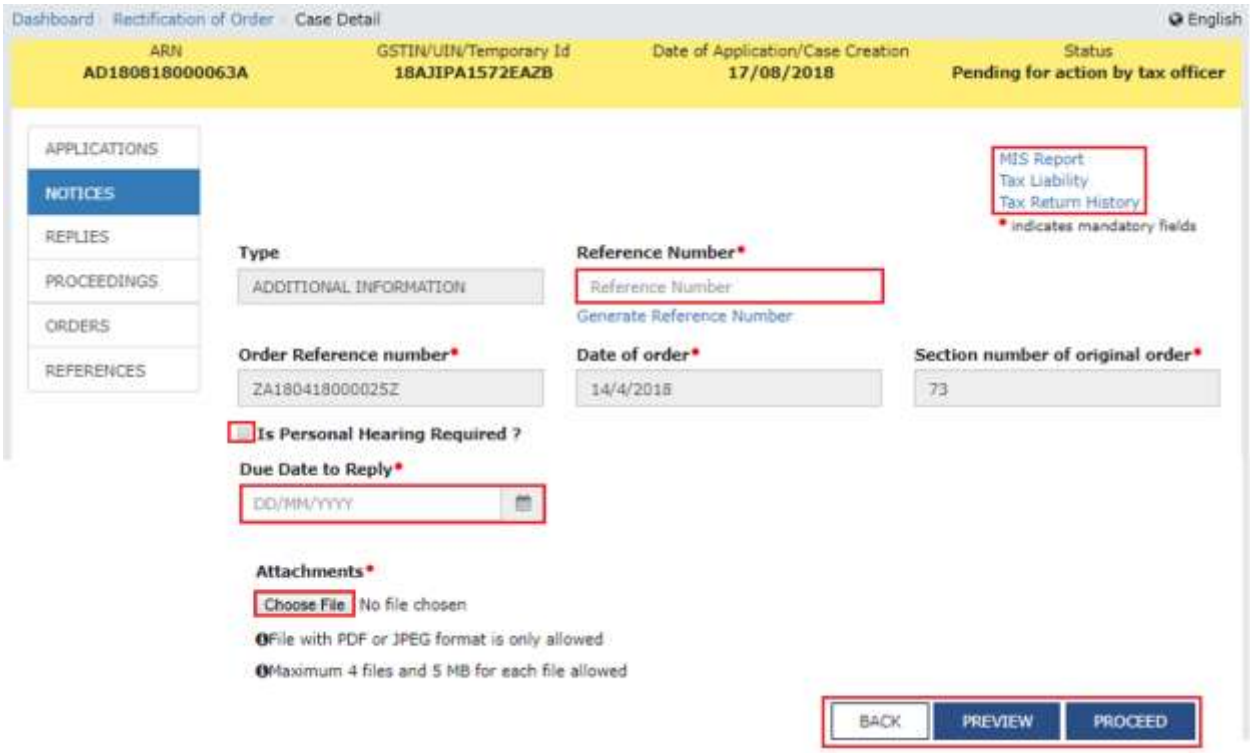
Go back to the Main Menu

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**.

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**.



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.

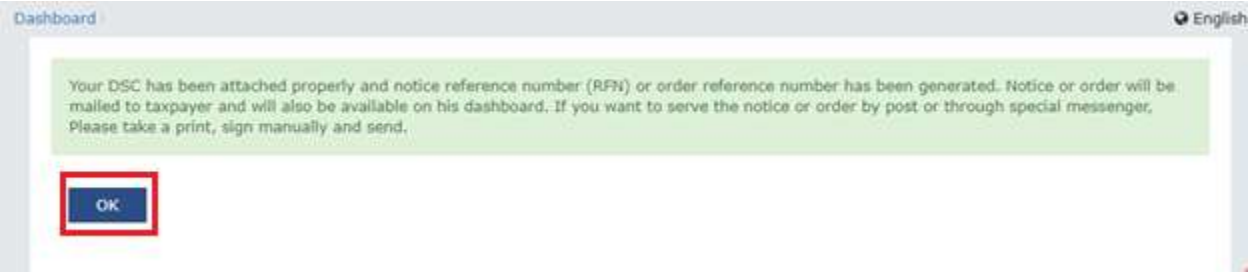
2b. In the **Personal Hearing Required?** field, select the check-box if required. If you select the check-box, following fields get displayed. Enter details in these fields as well.

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.

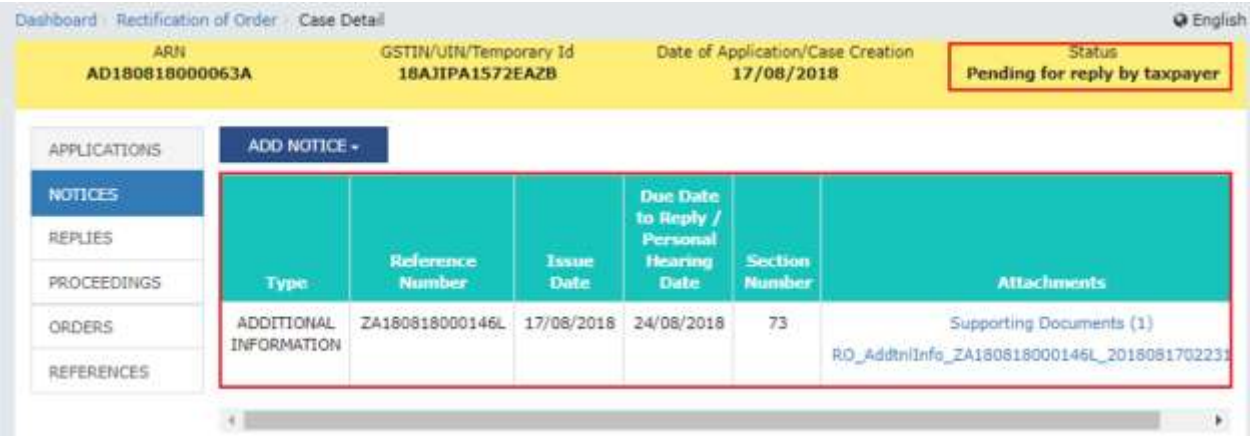
2c. In the **Due Date to Reply** field, click calendar and select the date by when the taxpayer must file the reply to the issued notice.
2d. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this notice.
2e. Click **PREVIEW** and a system-generated draft 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**.**

3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**

4. The **Dashboard** page is displayed with a confirmation message. Click **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**".



<u>Note:</u> 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**.

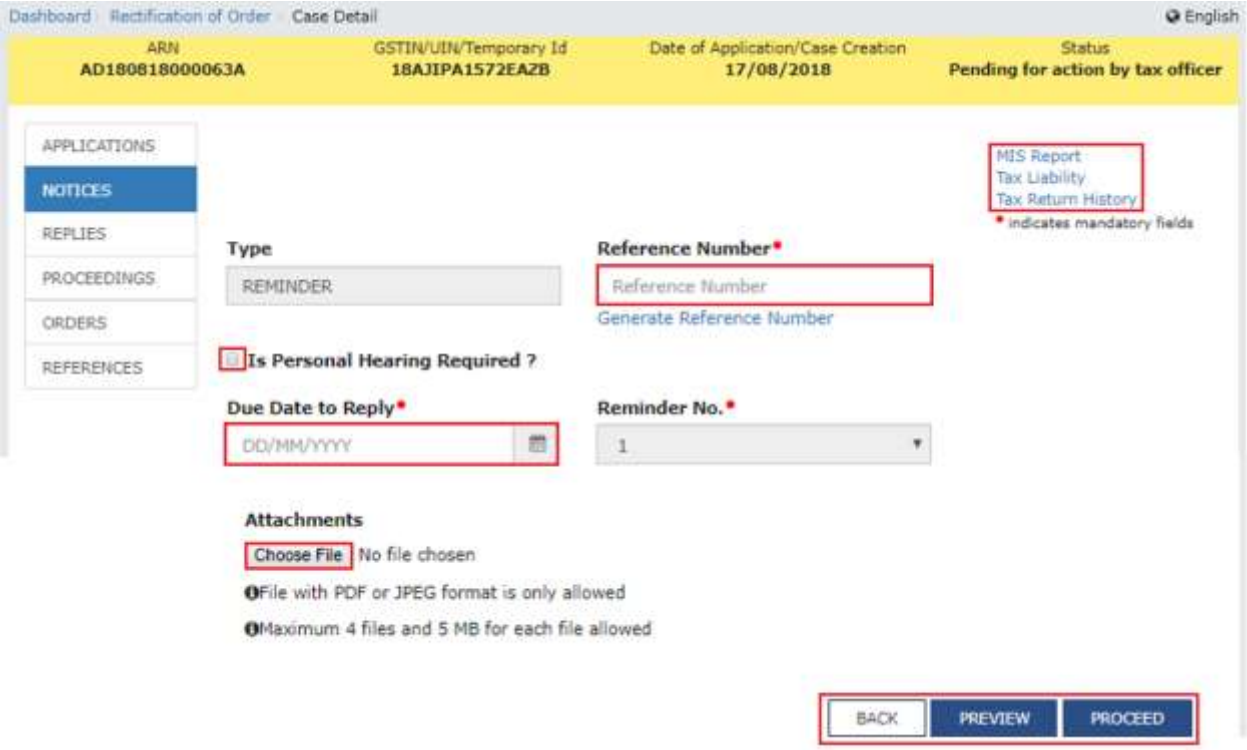
Go back to the Main Menu

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**.

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**.



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.

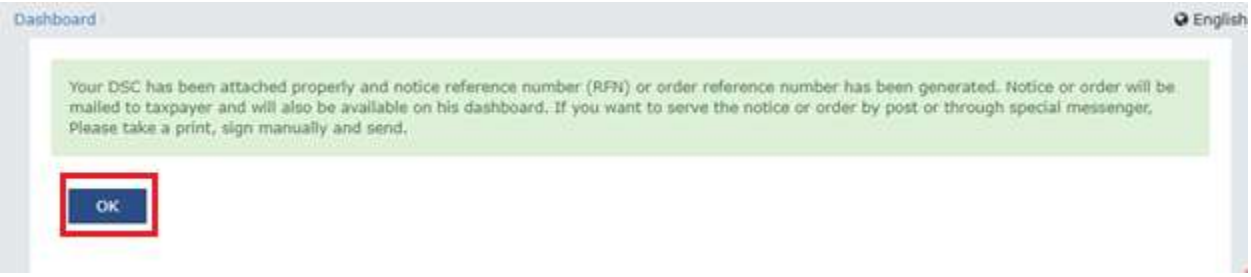
2b. In the **Personal Hearing Required?** field, select the check-box if required. If you select the check-box, following fields get displayed. Enter details in these fields as well.

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.

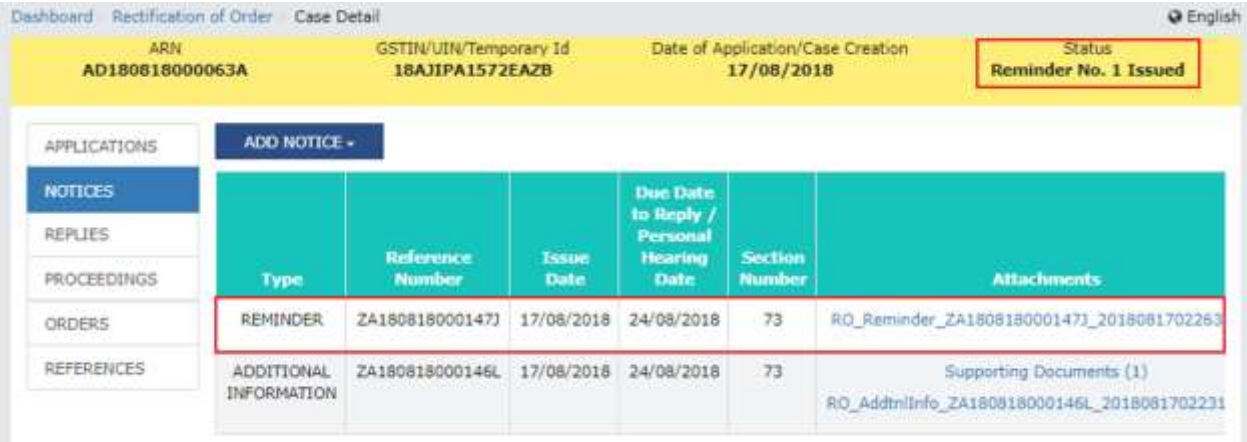
2c. In the **Due Date to Reply** field, click calendar and select the date by when the taxpayer must file the reply to the issued notice.
2d. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing this notice, if any. This is not a mandatory field.
2e. Click **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**.**

4. The **Dashboard** page is displayed with a confirmation message. Click **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**".



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**.

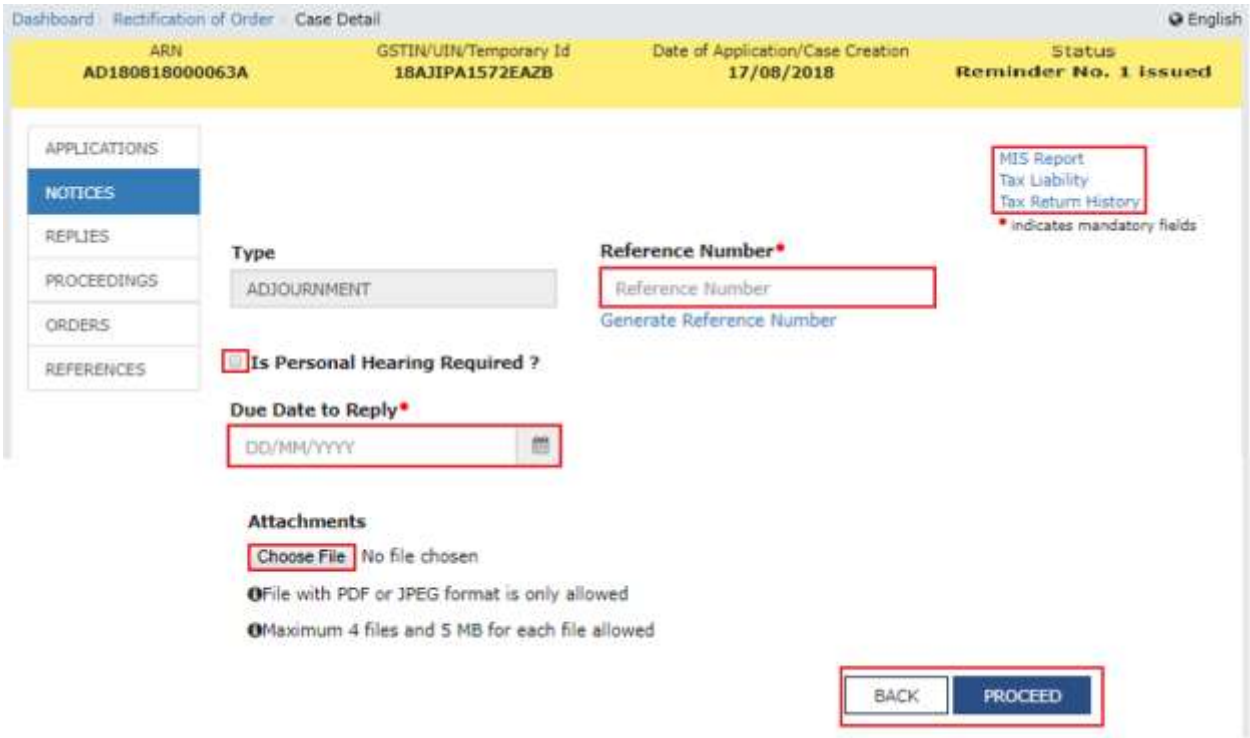
Go back to the Main Menu

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**.

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**.



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.

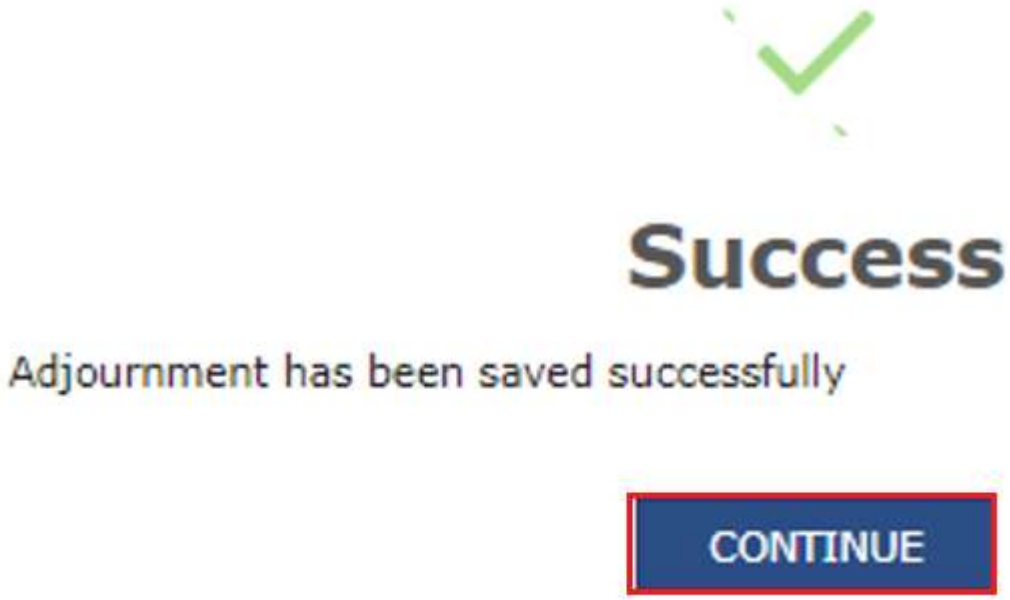
2a. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

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.

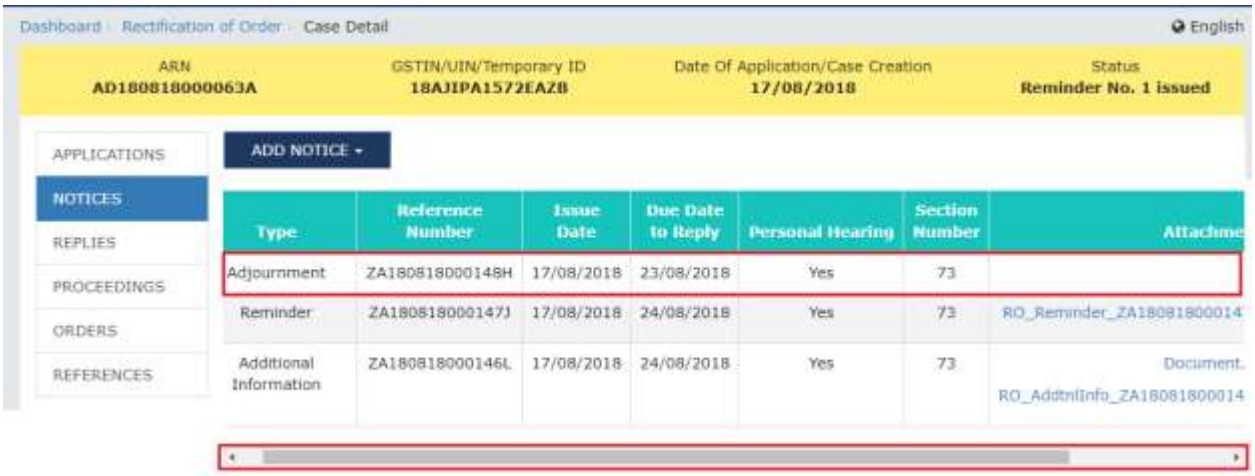
i. Enter the **Personal Hearing Date** field by clicking the calendar and selecting the date.
ii. In the **Personal Hearing Time** field also, click calendar and select the time—hours and minutes.
iii. In the **Venue** field, enter the address of the place where you would like to call the taxpayer for personal hearing.

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 Adjournment. Status of ARN remains the same.



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.

2. Click the documents in the **Attachments** section to download and ascertain their contents.

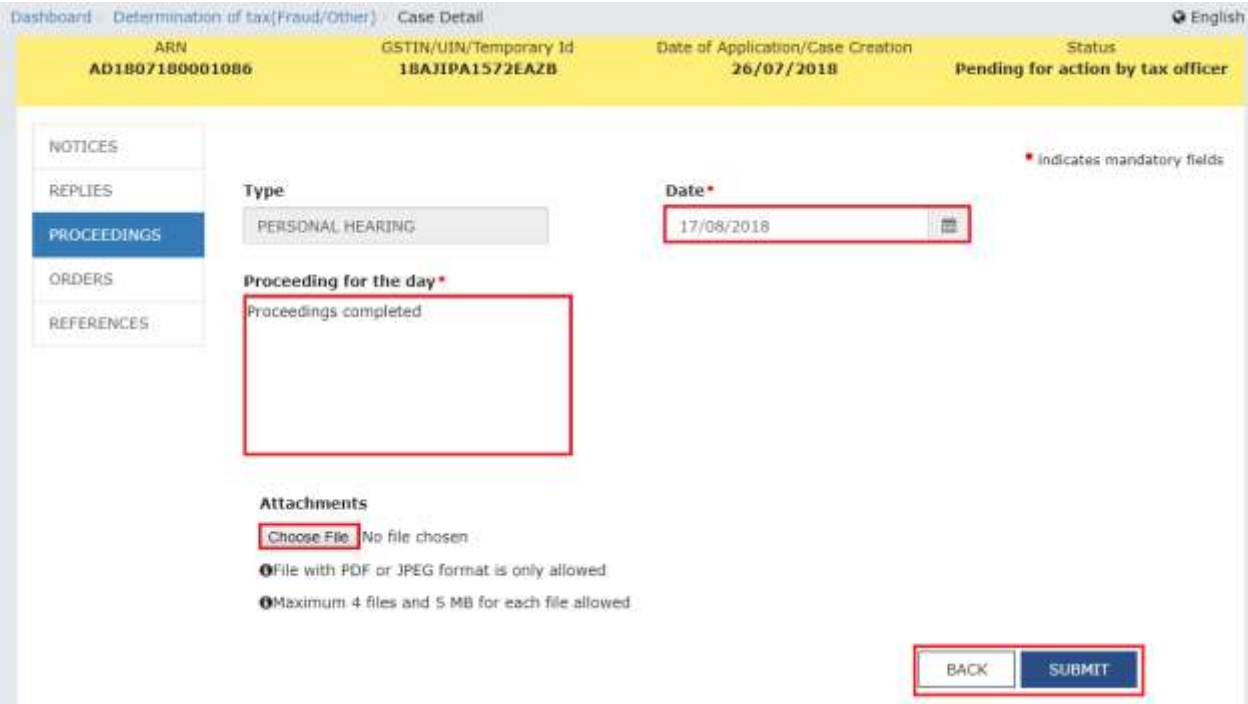
Go back to the Main Menu

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**.

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.



3. Type the required text in the **Proceeding for the day** field.

4. Click **Choose File** to select the documents related to the Personal Hearing, if any. This is not a mandatory field.

5. Click the **SUBMIT** button.

6. The updated **Case Detail** page is displayed, with the table containing the record of the Personal Hearing you submitted.

Go back to the Main Menu

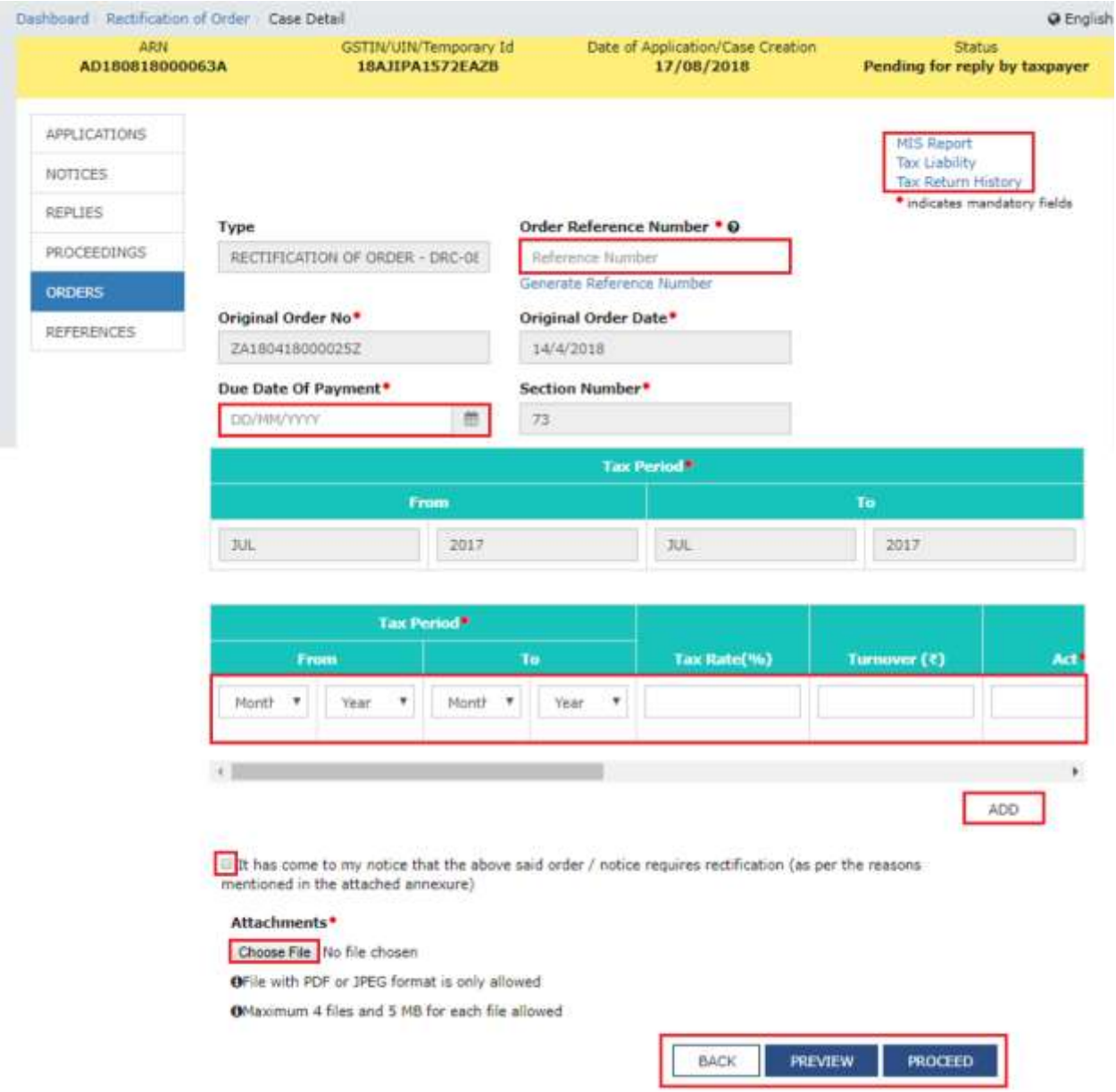
F(1). Take action using ORDERS tab of Case Details screen: Issue/View Rectification Order (Form GST DRC-08)

To view or issue the Rectification Order against the ARN/case created, perform following steps:

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 **RECTIFICATION OF ORDER - DRC-08**.

Note: Current application **Status** as displayed is "**Pending for reply by taxpayer**". This status will change once you issue order.

2. **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**.



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.

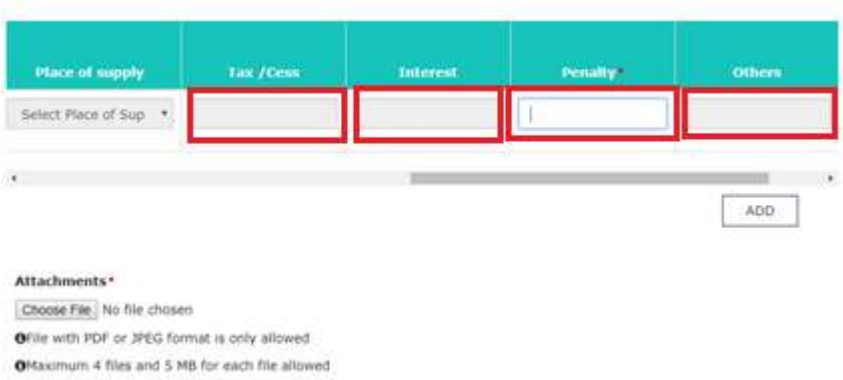
2a. In the **Order Reference Number** field, click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

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.

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.

<u>Note:</u> POS is required only in case of IGST.

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**.



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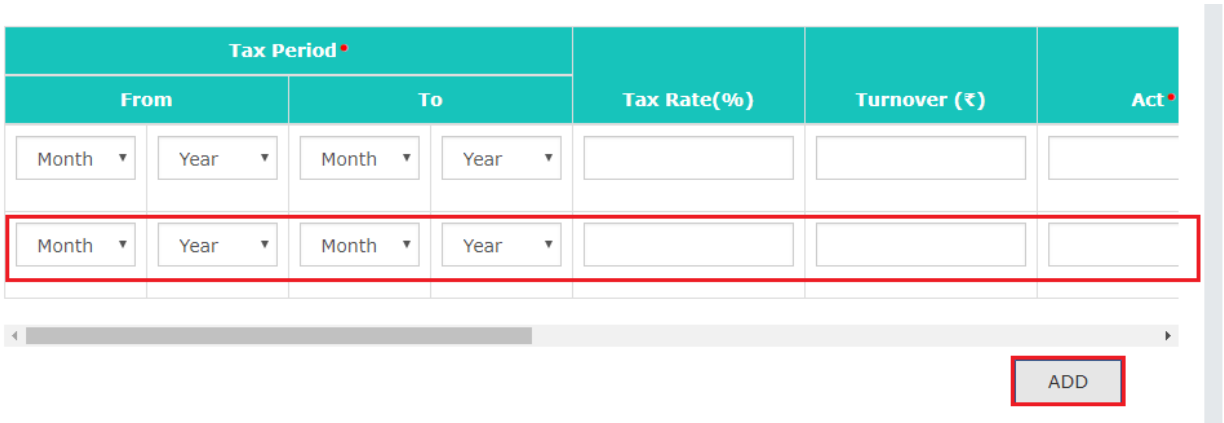
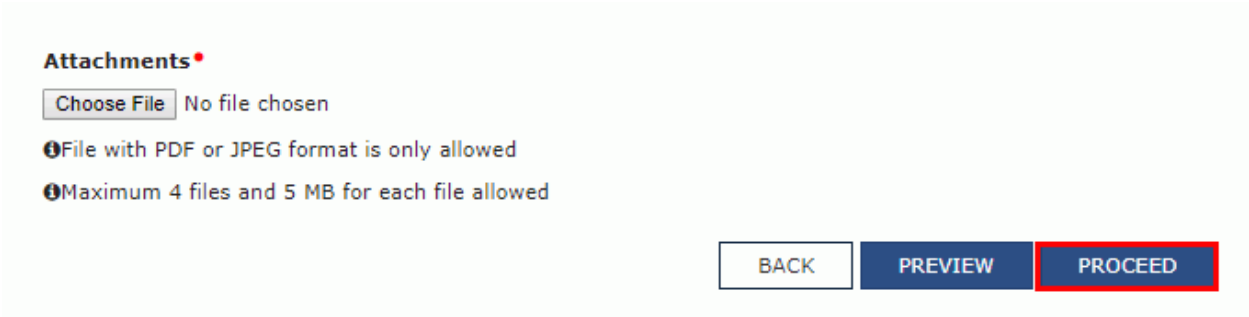
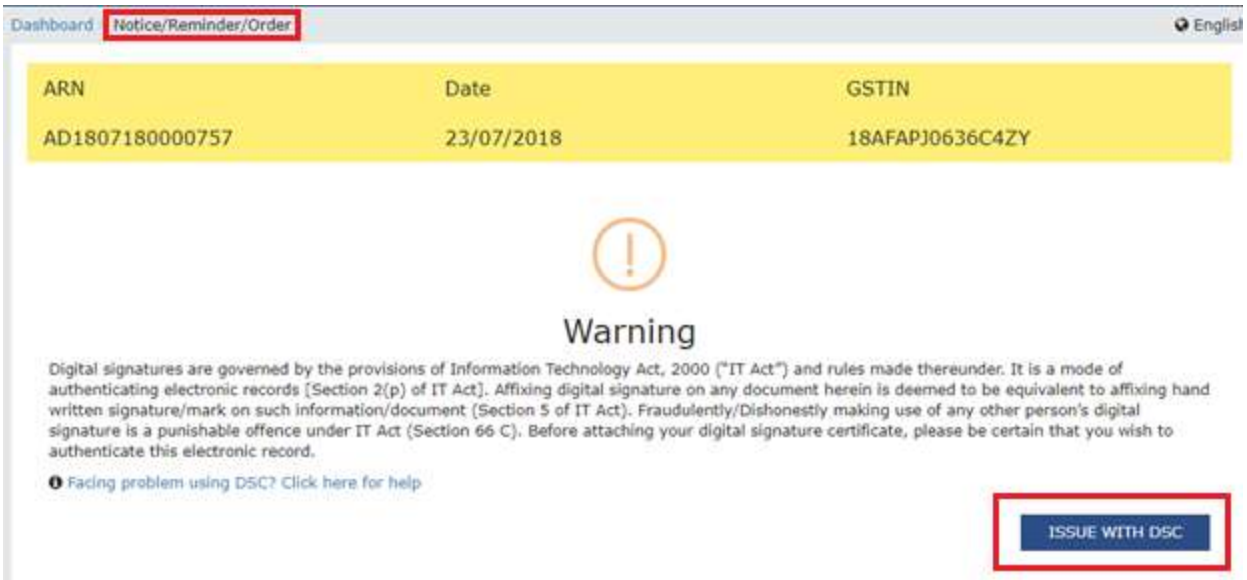
2f. If required, you can also click the **ADD** button to add more rows in the demand grid for entering demand for each month and fill the added rows in the same manner as mentioned in the above steps.



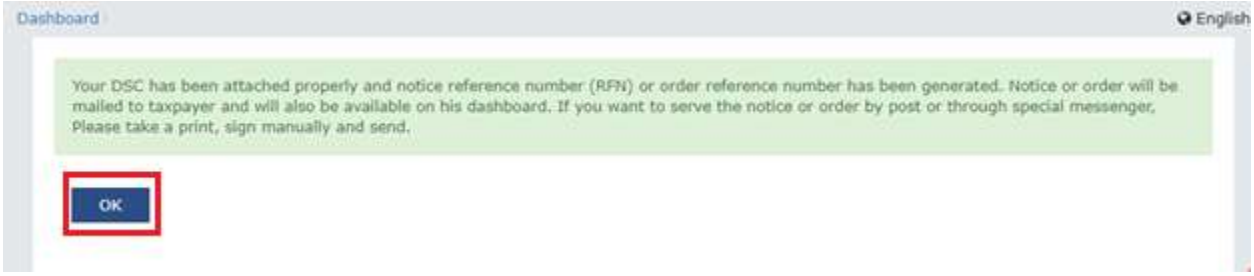
2g. Click **Choose File** to upload the annexure/document(s) from your machine related to this order.
2h. Click **PREVIEW** and a system-generated draft ORDER gets downloaded into your machine. Check the system-generated draft ORDER carefully to rule out any discrepancy and once satisfied with your entered details, click the **PROCEED** button**.**



3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**



5. The **Dashboard** page is displayed with a confirmation message. Click **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**".

<u>Note:</u> 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

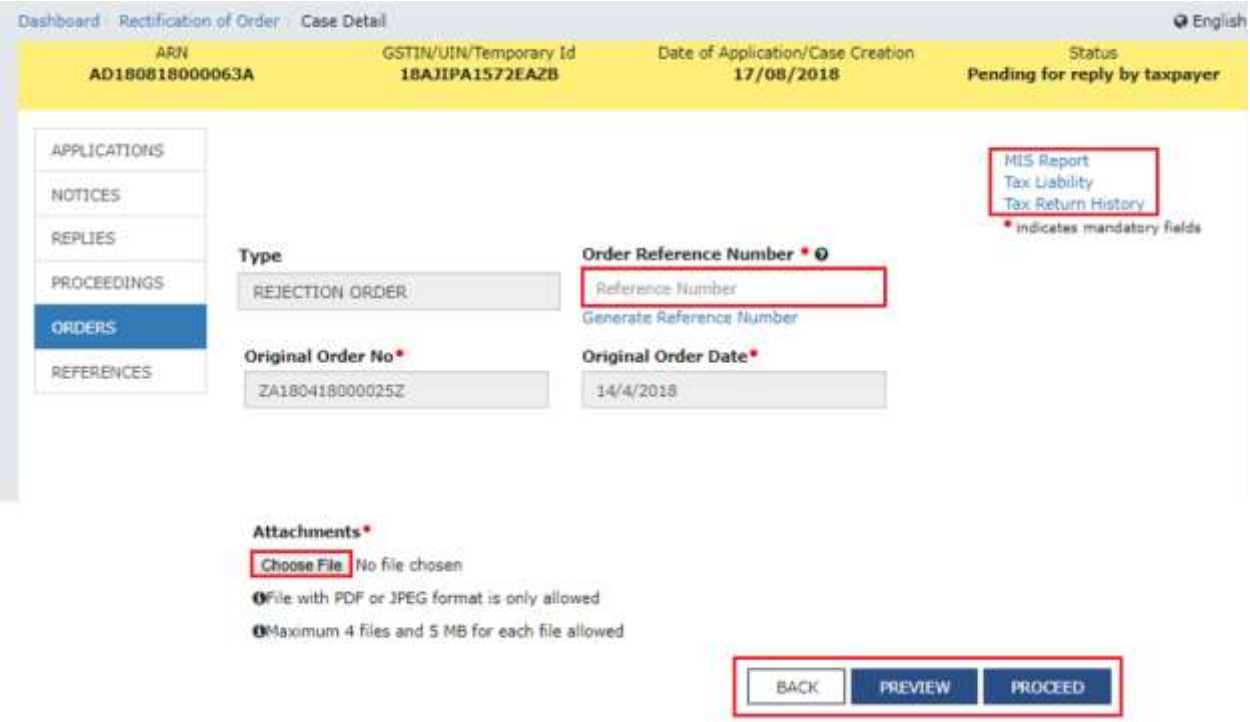
F(2). Take action using ORDERS tab of Case Details screen: Issue/View Rejection Order

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**.

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**.

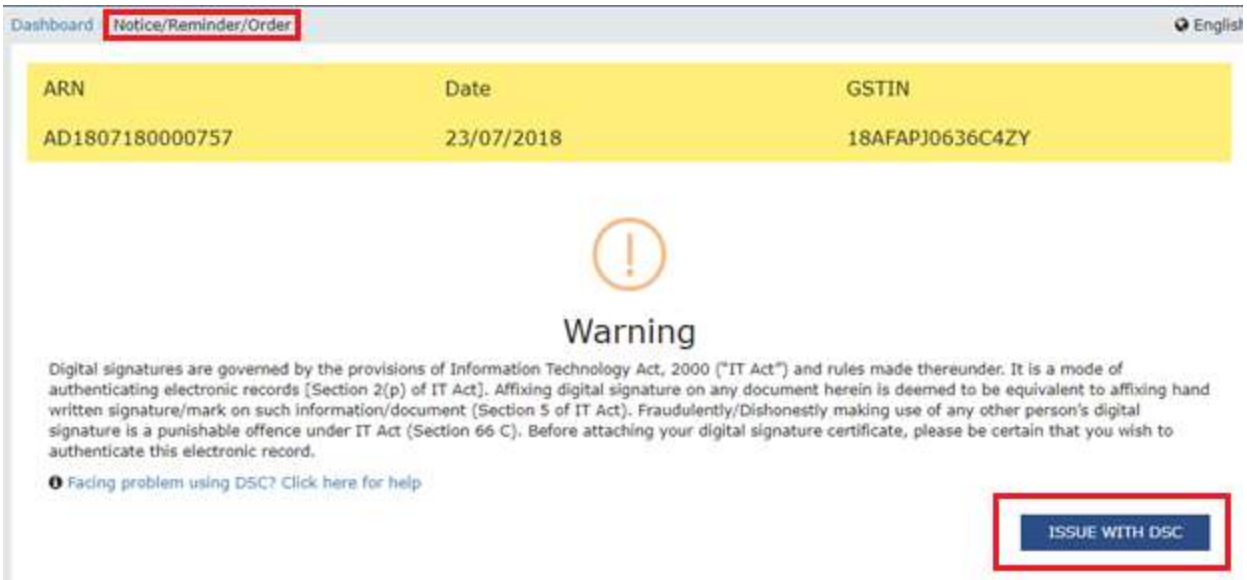


Note: Before issuing the Order, if required, you can also refer to the following hyperlinks provided on the right-side of the page to view various details:

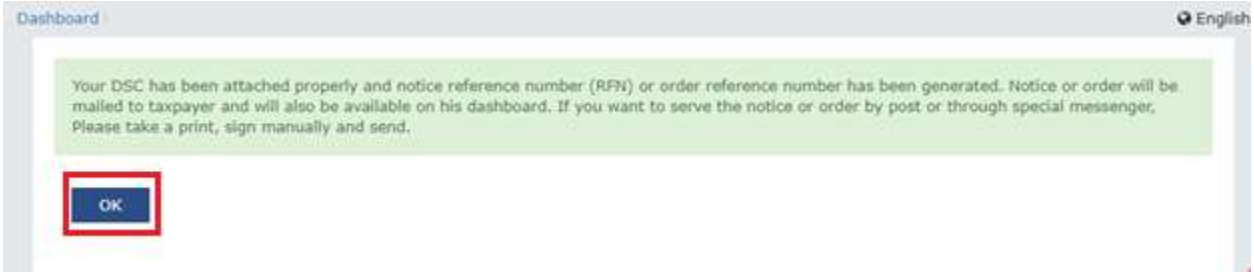
- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to 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**.**

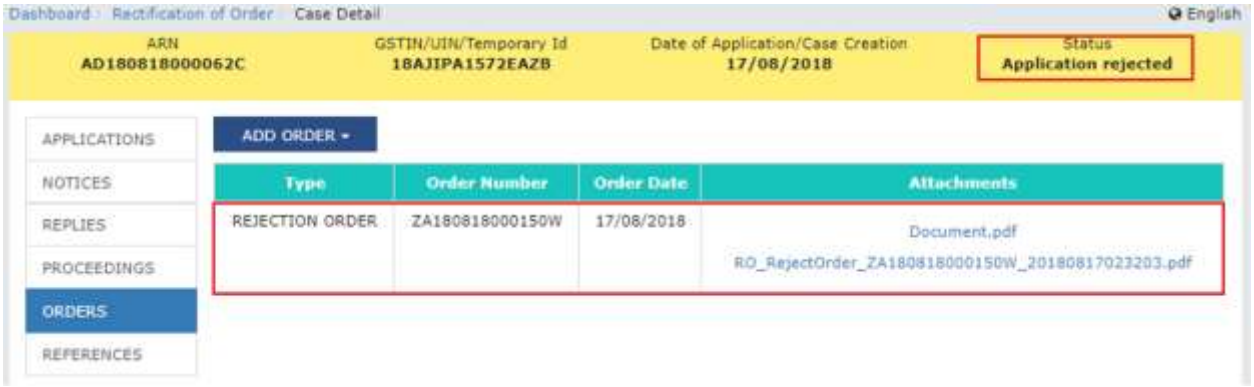
3. The **Notice/Reminder/Order** page is displayed with a Warning message. On this page, click the **ISSUE WITH DSC** button**.**



5. The **Dashboard** page is displayed with a confirmation message. Click **OK**.



6. The updated **ORDERS** tab is displayed, with the record of the issued **REJECTION ORDER** and the **Status** updated to "**Application rejected**".



<u>Note:</u> 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

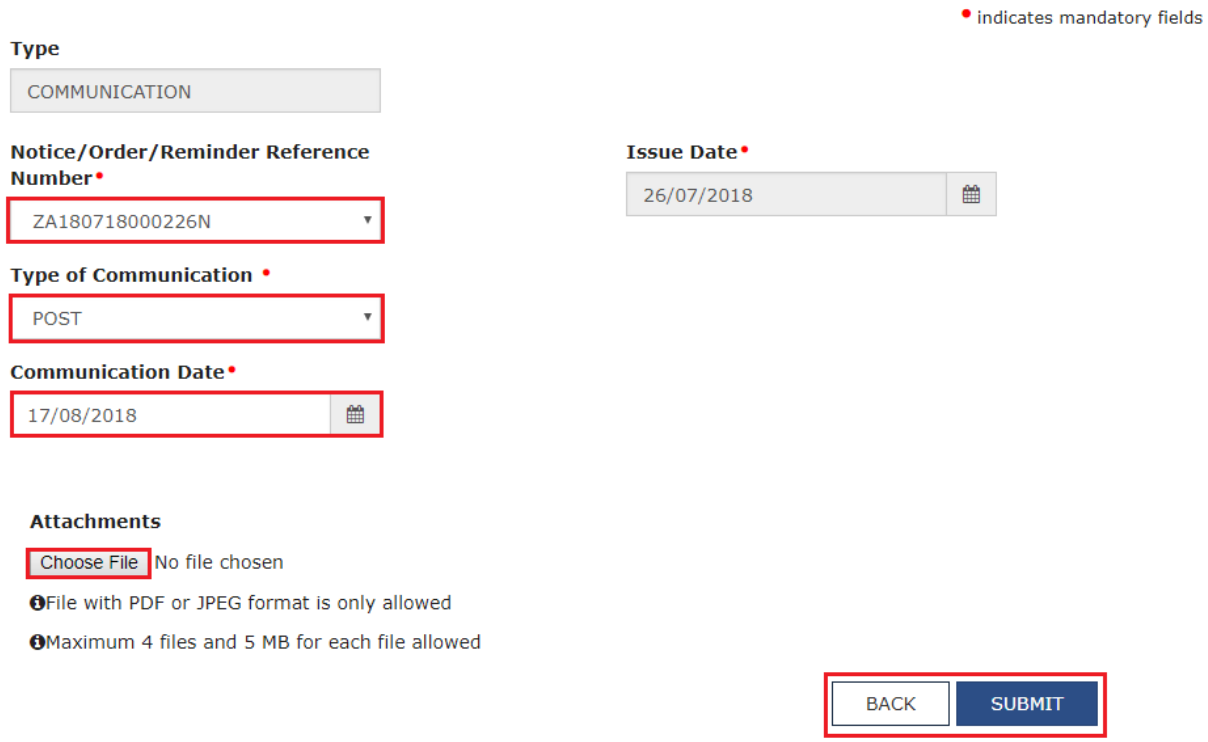
G(1). Take action using REFERENCES tab of Case Details screen: Record/View Communications Related to the Case Once an Order is Issued

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**.

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**.



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

<u>Note:</u> 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.

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.

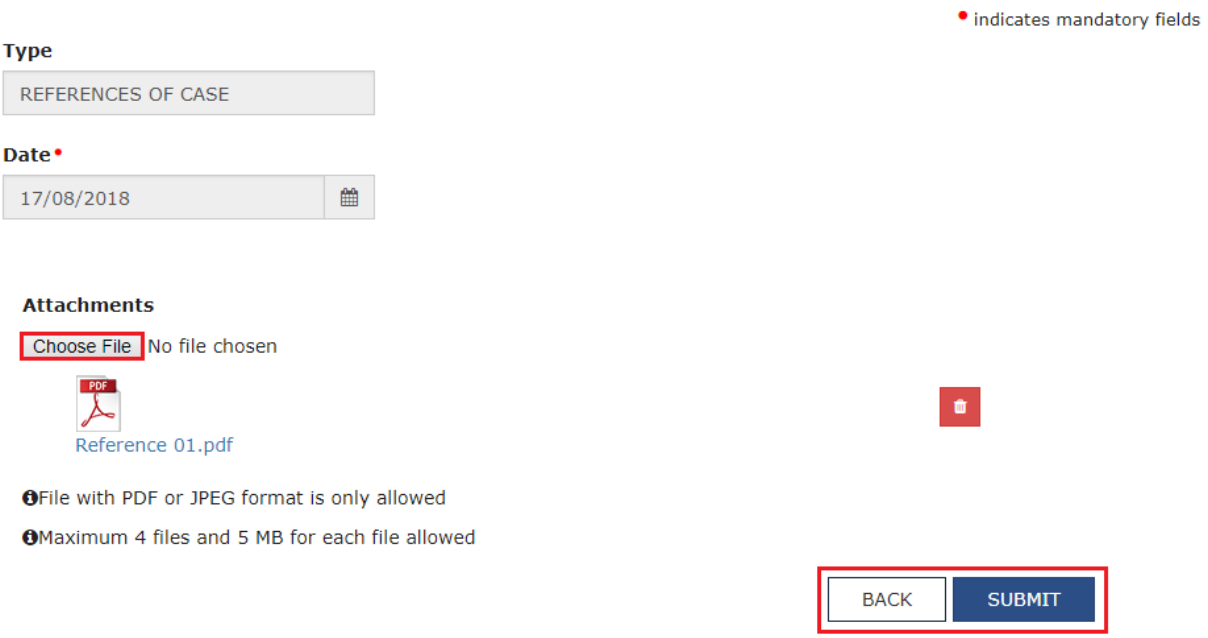
Go back to the Main Menu

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:

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**.

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**.



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.

Go back to the Main Menu

Provisional Attachment

How can I issue Provisional Attachment of property to protect the revenue of Government?

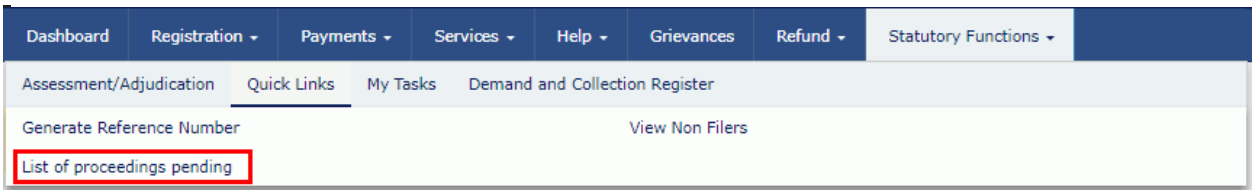
To issue Provisional Attachment of property to protect the revenue of Government, perform following steps:

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

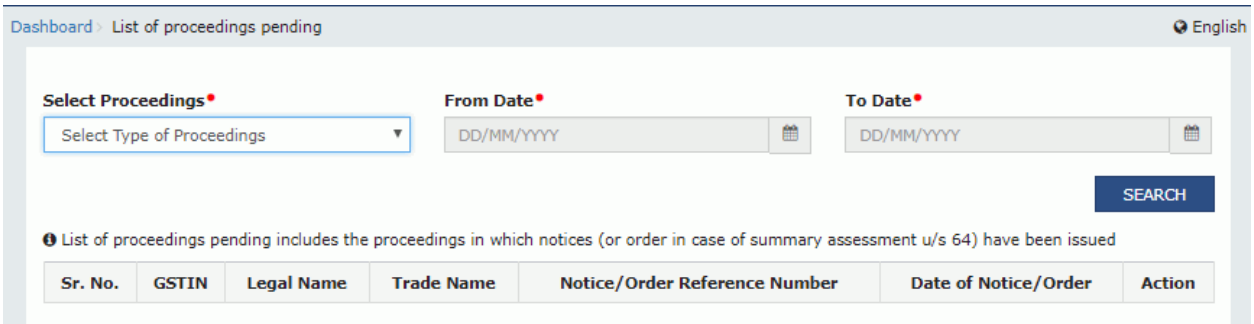
Click each hyperlink above to know more.

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.



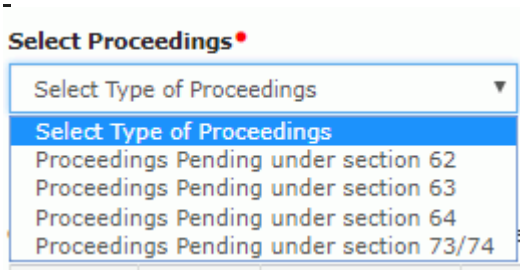
4. The **List of proceedings pending** page is displayed.



-

5. Select the **Type of Proceedings** from the drop-down list.

-



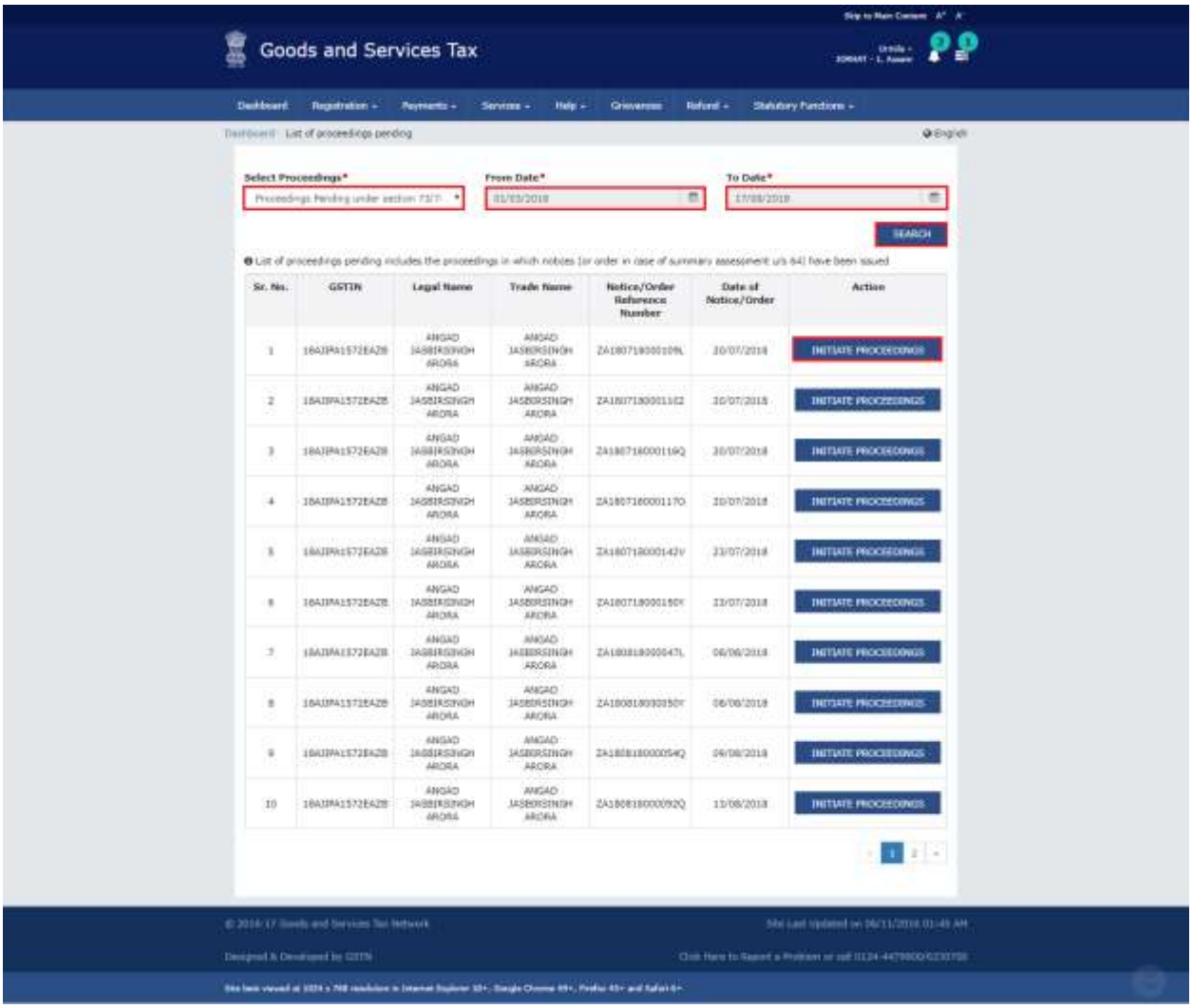
-

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.



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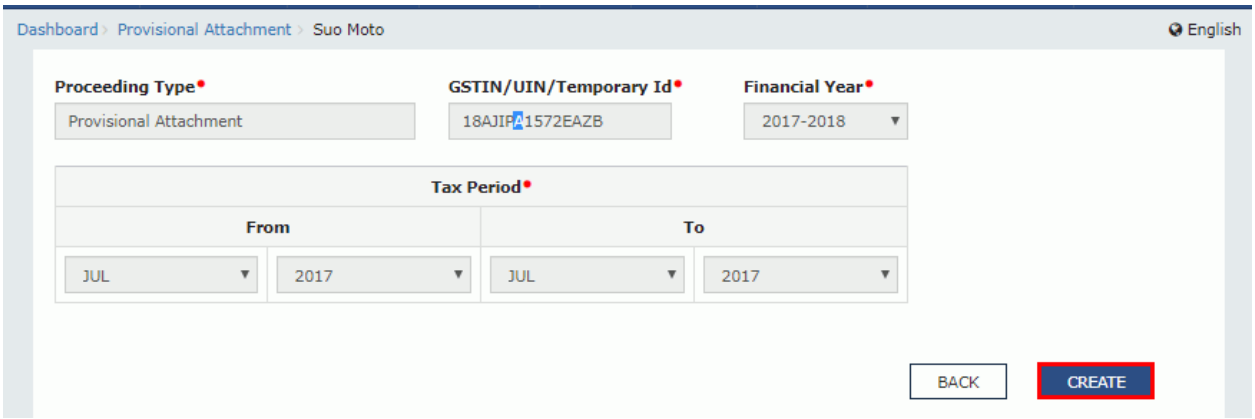
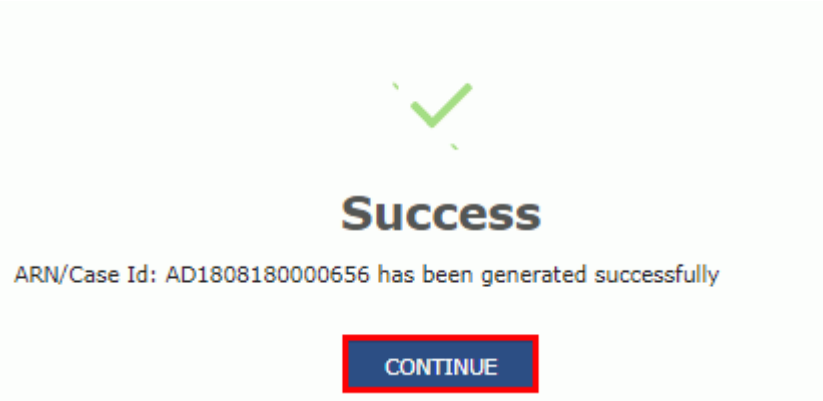
10. The **Suo Moto** page is displayed. Click **CREATE**.



-

11. A success message is displayed. Click **CONTINUE**.



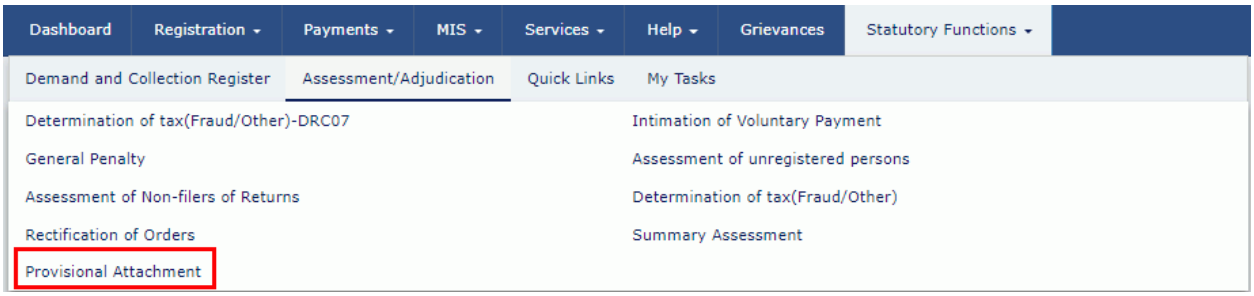
12. **Provisional Attachment** Case Detail page is displayed. From this page, you can initiate provisional attachment process by operating on the tabs provided at the left-hand side of the page: ORDERS, INTERNAL COMMUNICATION and REFERENCES.

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

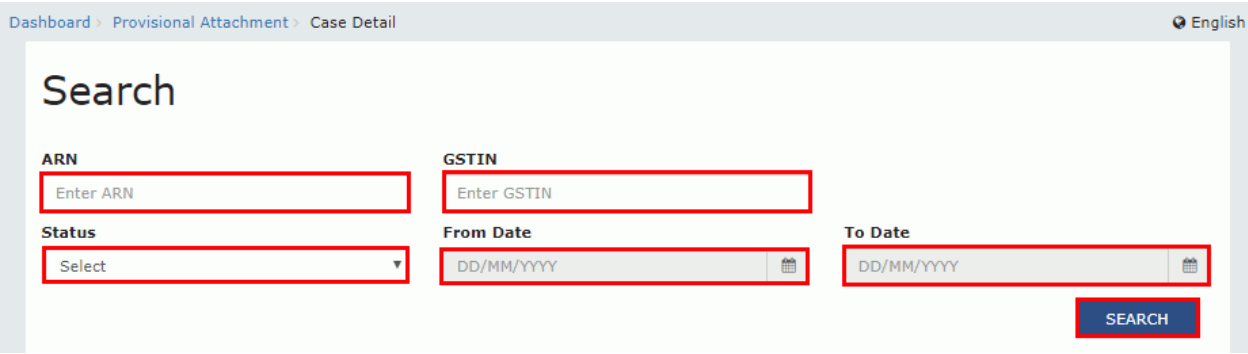
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Attachment** option.



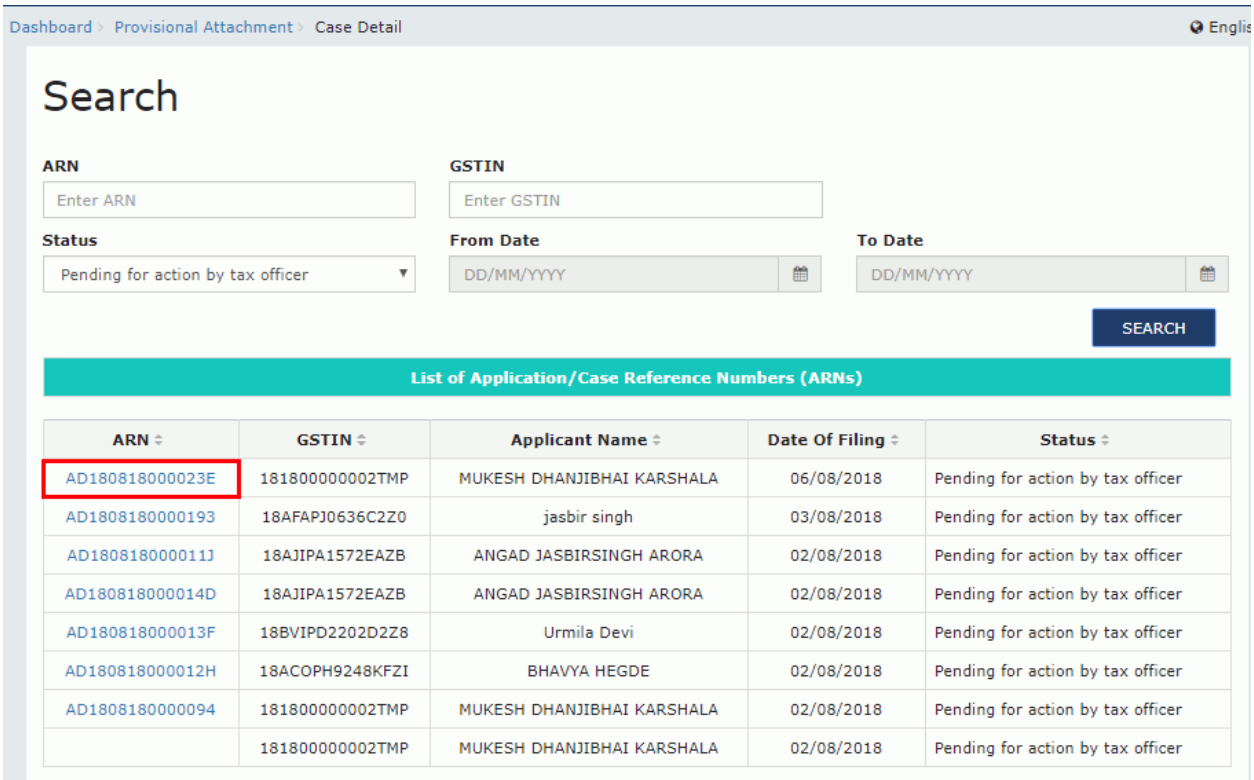
4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN, Status** or Period From and Period To Date

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

5. Click the **SEARCH** button.



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



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	18AJIPA1572EAZB	ANGAD JASBIRSINGH ARORA	02/08/2018	Pending for action by tax officer
AD180818000014D	18AJIPA1572EAZB	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

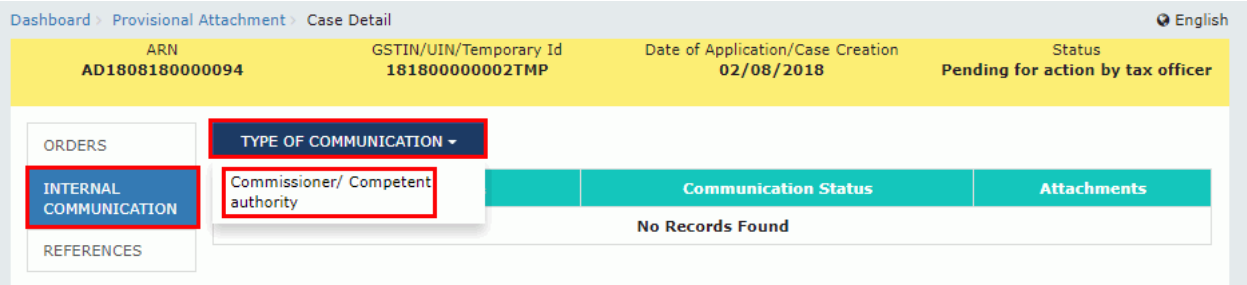
7. **Provisional Attachment** Case Detail page is displayed. From this page, you can initiate provisional attachment process by operating on the tabs provided at the left-hand side of the page: ORDERS, INTERNAL COMMUNICATION and REFERENCES.
Note: On this page, the ORDERS tab is selected by default.

Go back to the Main Menu

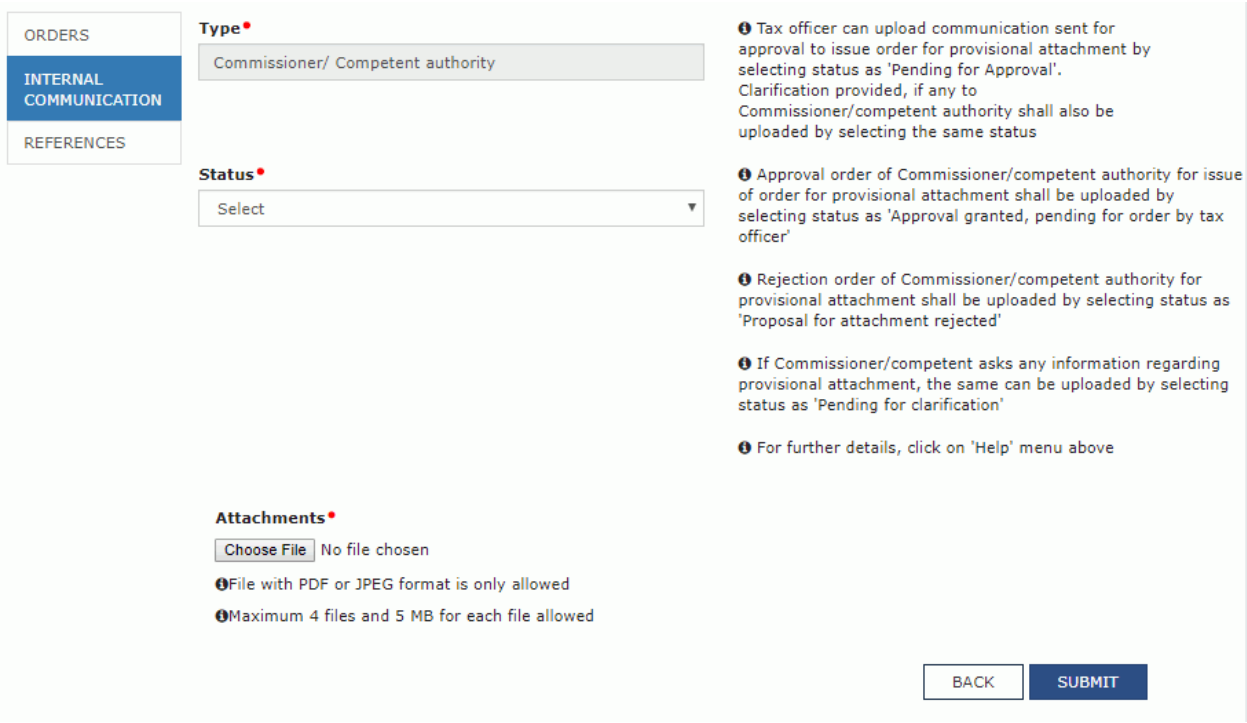
C. Send Internal Communication

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**.



3. The **Internal Communication** page is displayed.



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

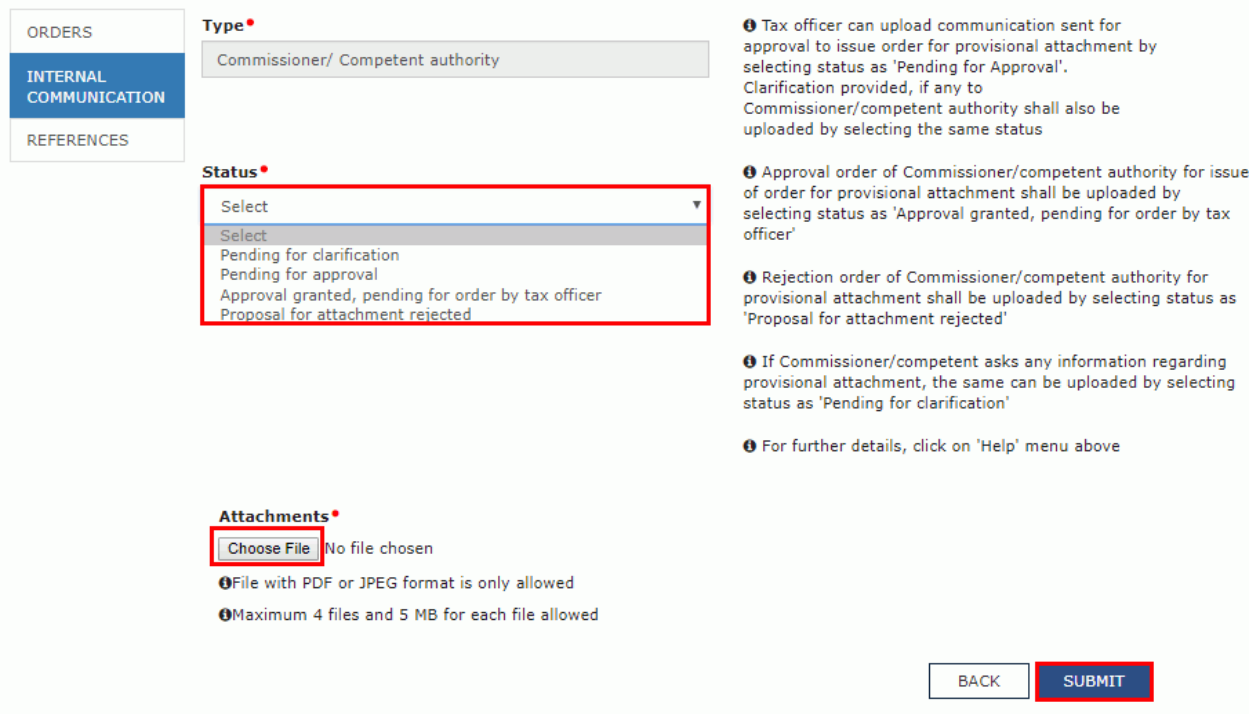
'Pending for approval' and upload the clarification email given by officer to Commissioner/ Competent authority.

- 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.

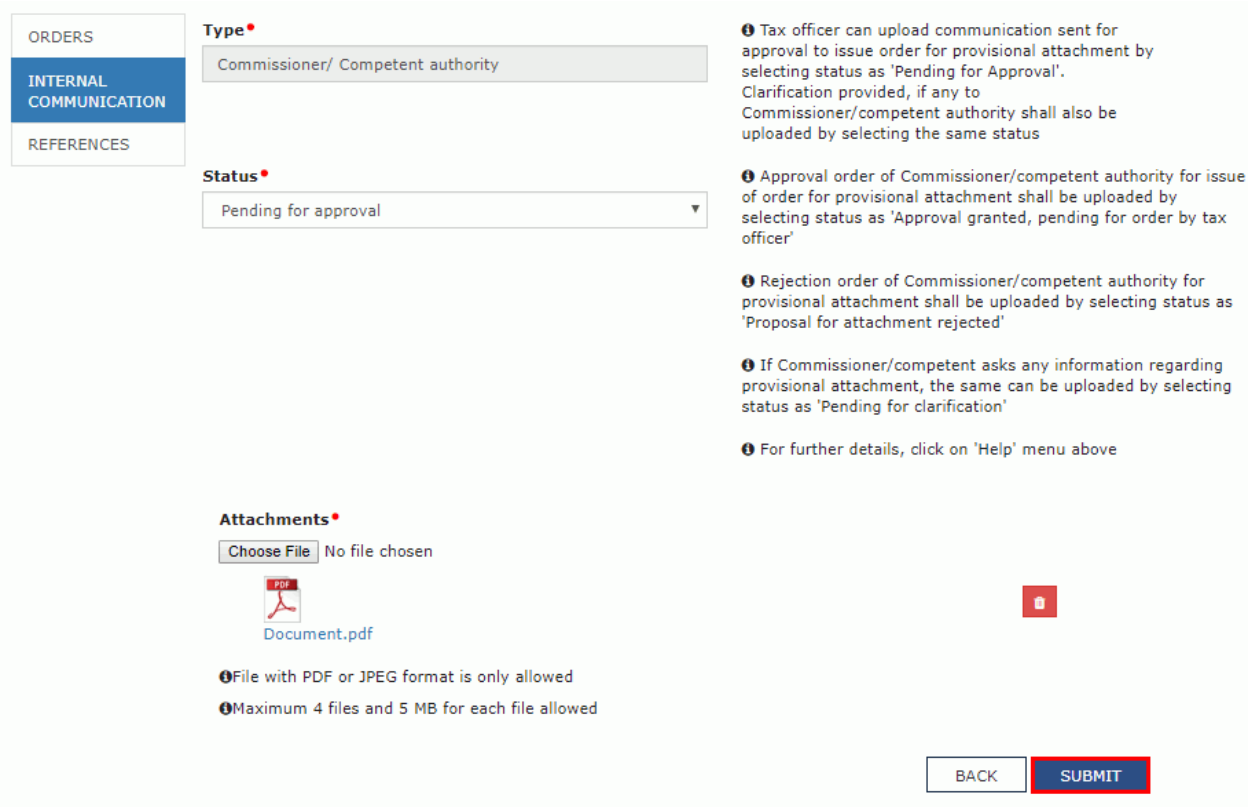
5. Click the **Choose File** button to upload any attachment.

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.



6. Click the **SUBMIT** button**.**



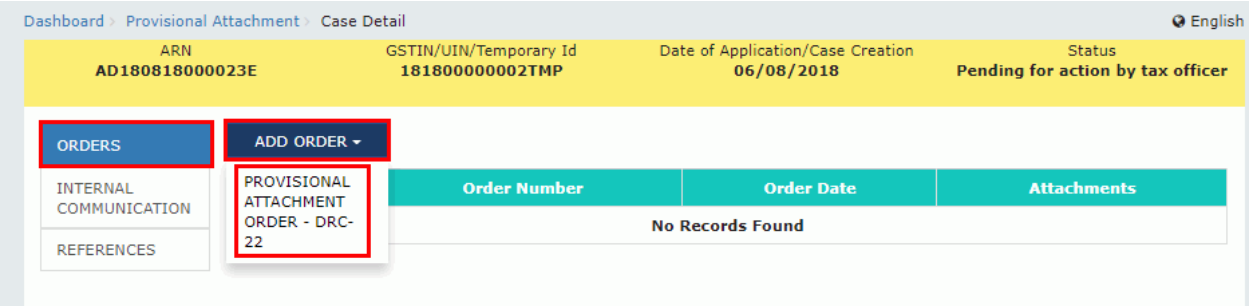
7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

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**.

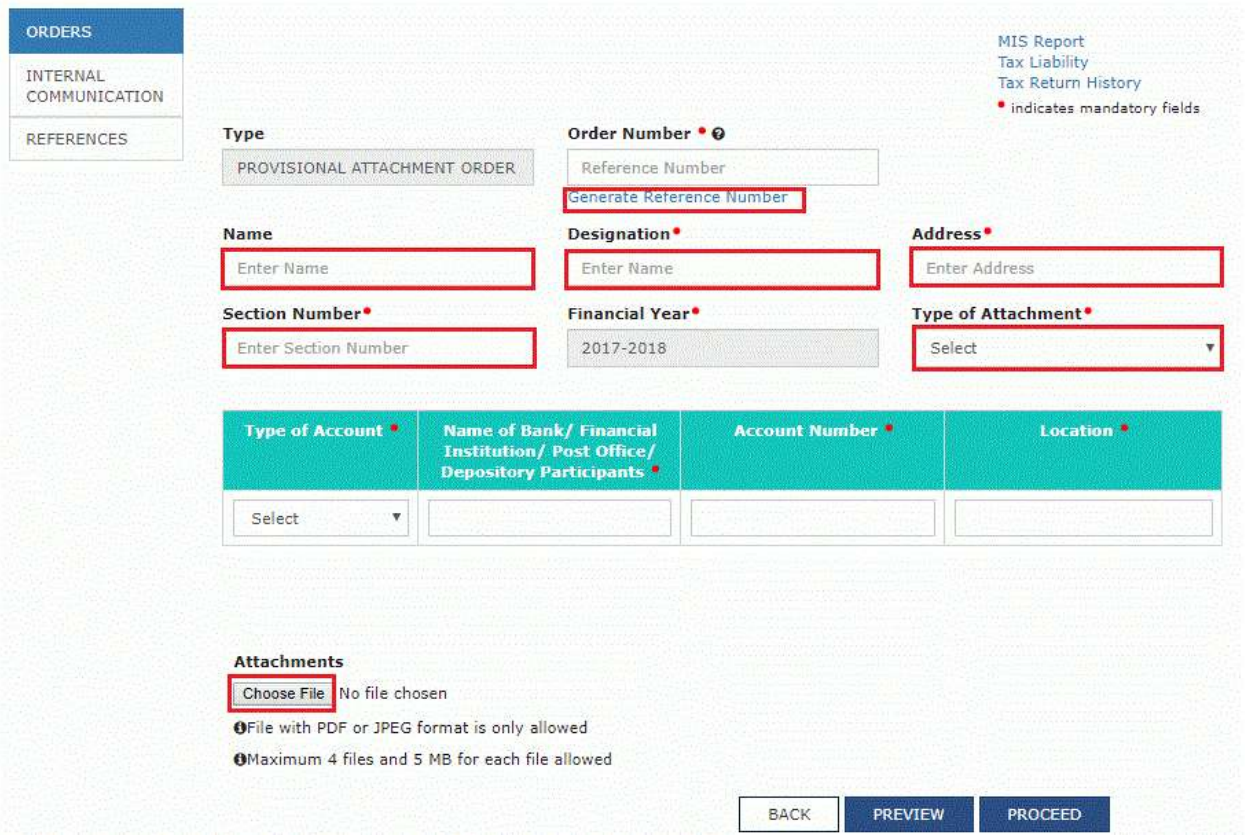


3. The **Provisional Attachment Order** page is displayed.
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Enter the **name**, **address** and **designation of the authority/ bank** to whom the provisional attachment order is to be served i.e. who 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.

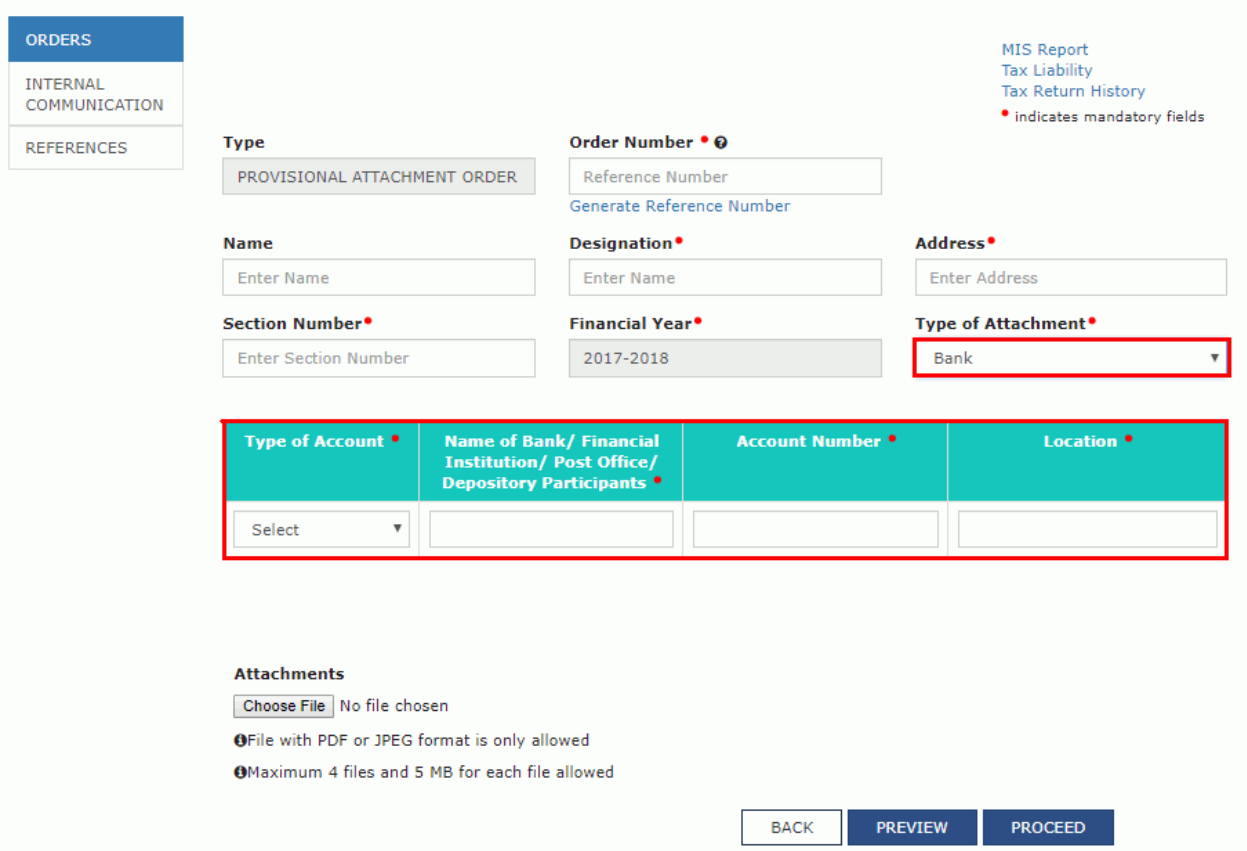
Note:

- 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.

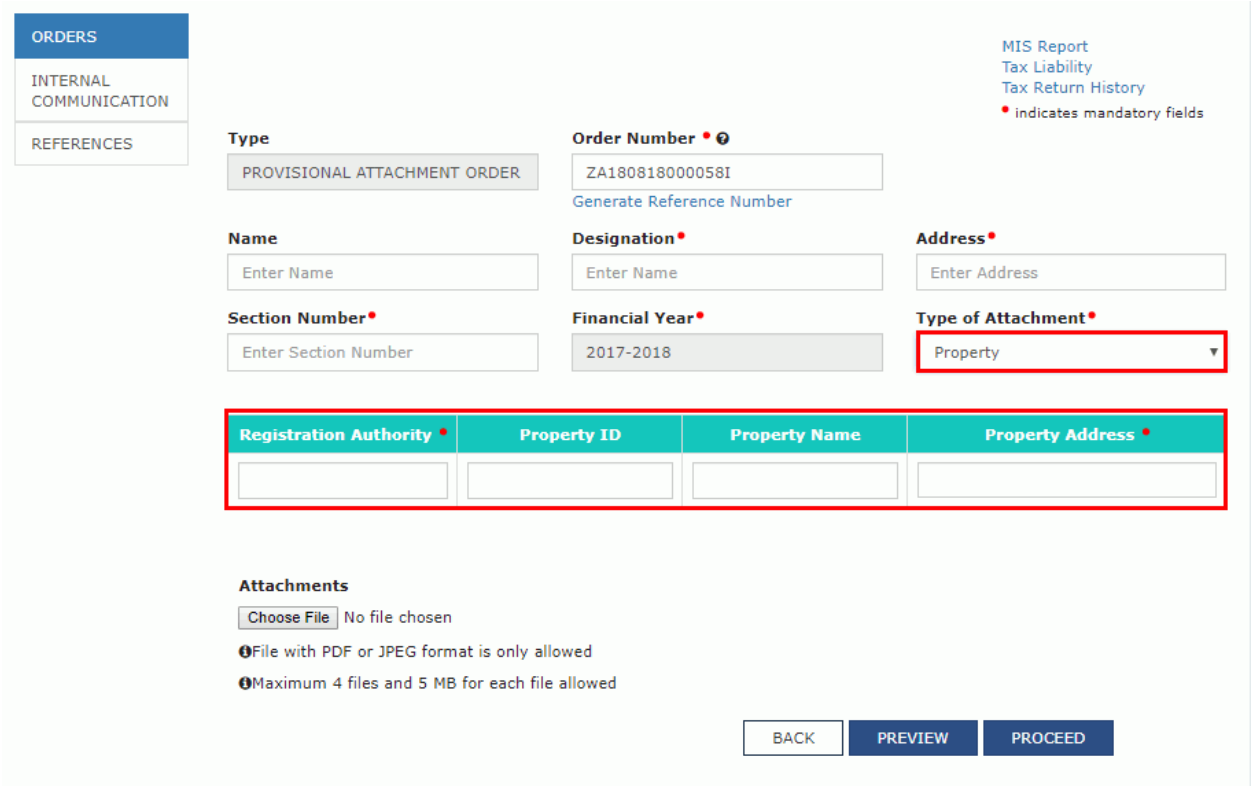
9. Select the **Type of Attachment** from the drop-down list.



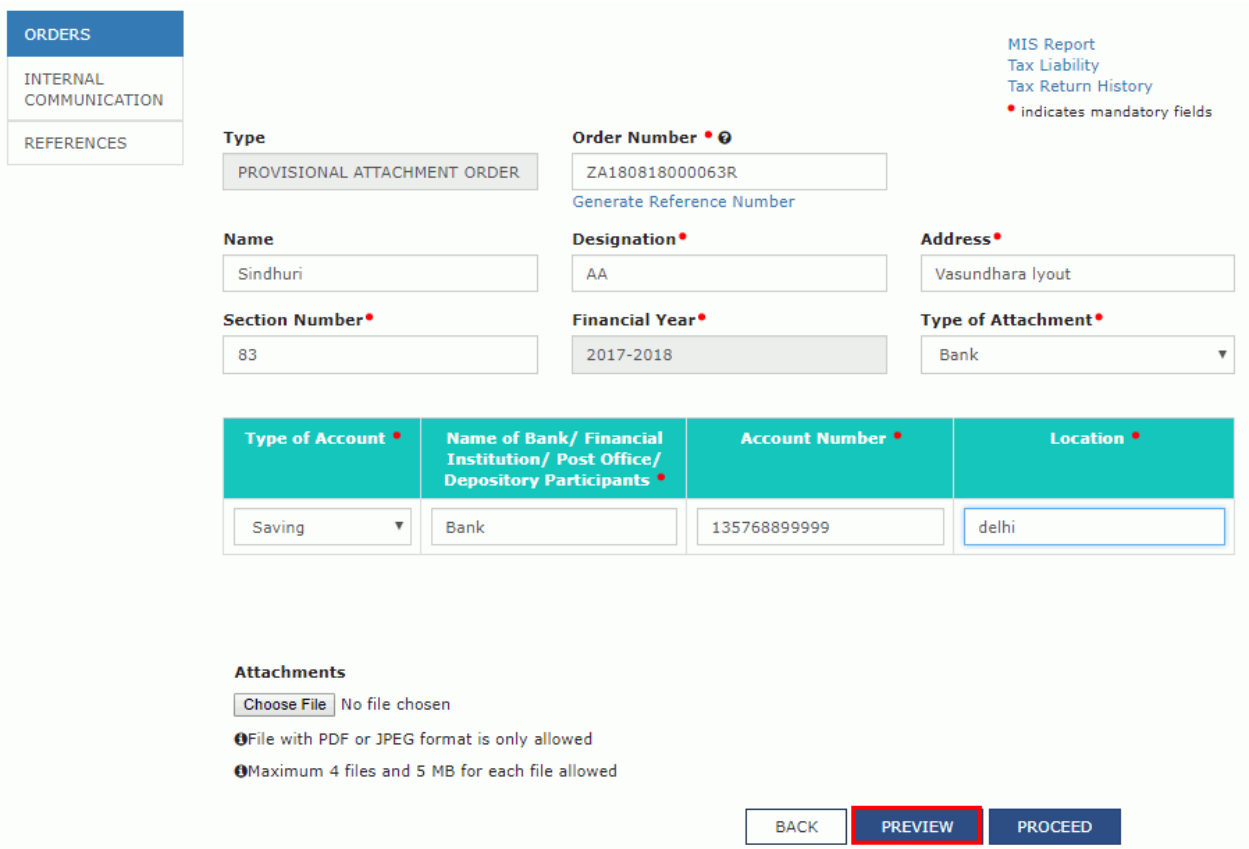
10.1. In case of Bank, enter the Type of Account, Name of Bank/Financial Institutions/Post Office/Depository Participants, Account Number and Location details.



10.2. In case of Property, enter the Registration Authority, Property ID, Property Name and Property Address details.



11. Click **PREVIEW** and a system-generated draft order gets downloaded into your machine as displayed.



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 lyout

(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 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 lyout
5	Section under which proceedings launched	83
6	PAN	NA

Details of Bank / Financial institution /Post Office/Depository participants Account

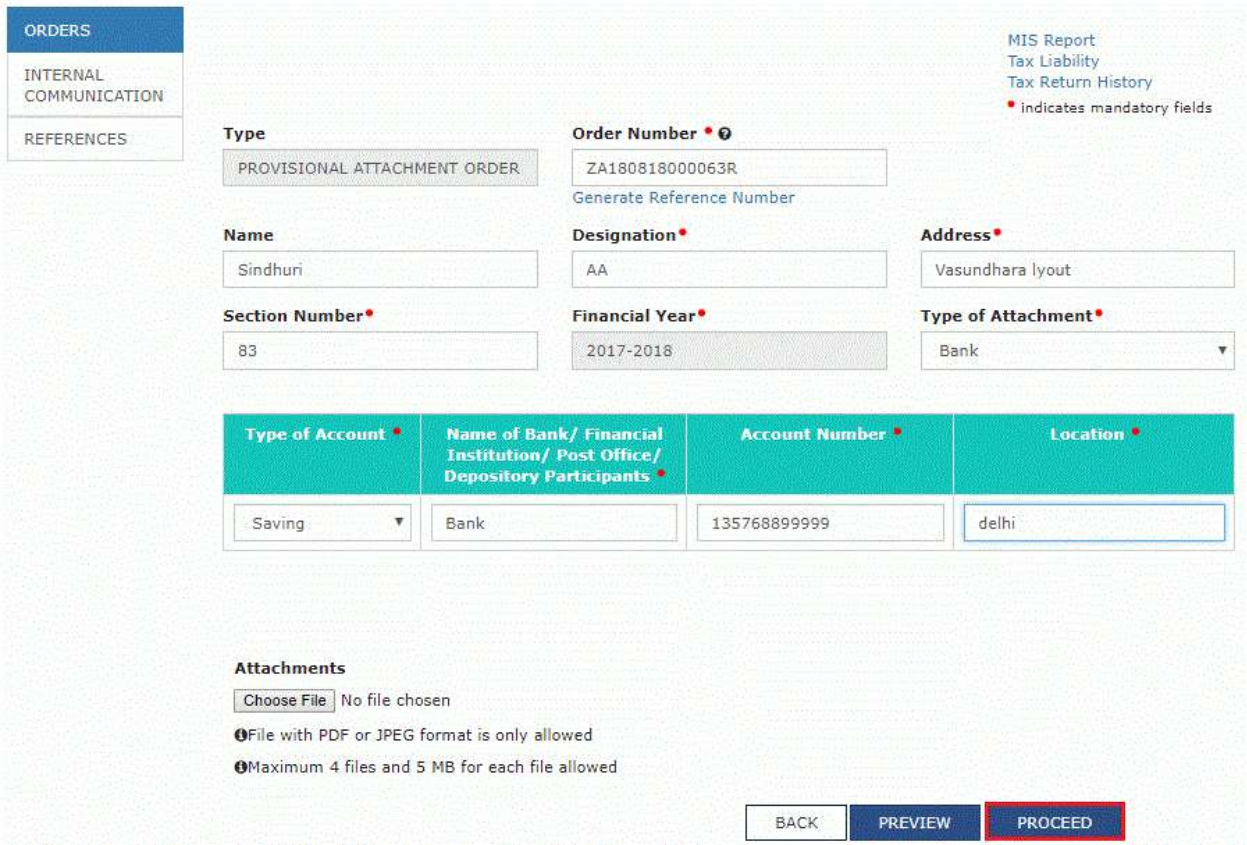
Sr. No.	Type of Account	Name of Bank/Financial Institution/ Post Office/Depository Participants	Account Number	Location/Address
1	Saving	Bank	135768890999	Delhi

Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: Assam

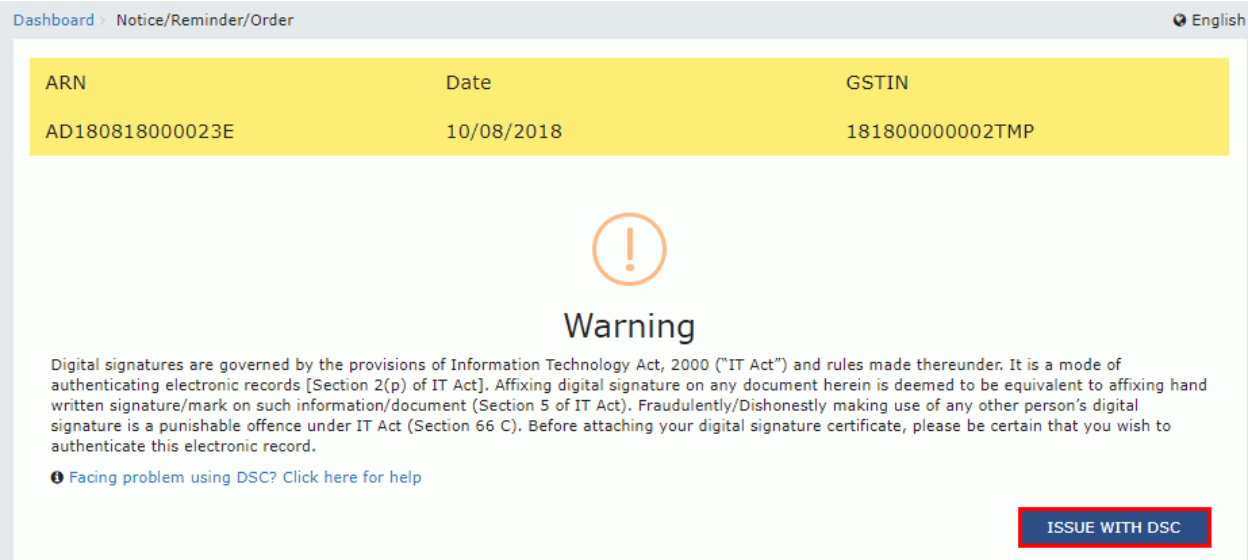
Copy to–

Draft

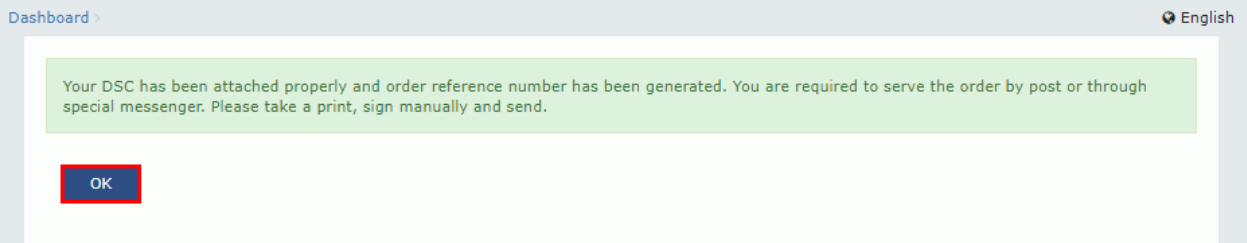
13. Click **PROCEED** button**.**



14. Click **ISSUE with DSC.**



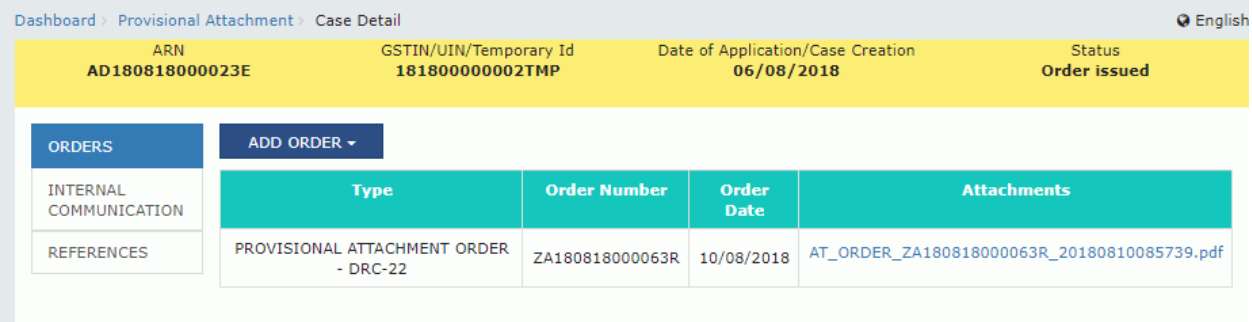
15. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



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/ Immovable 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.

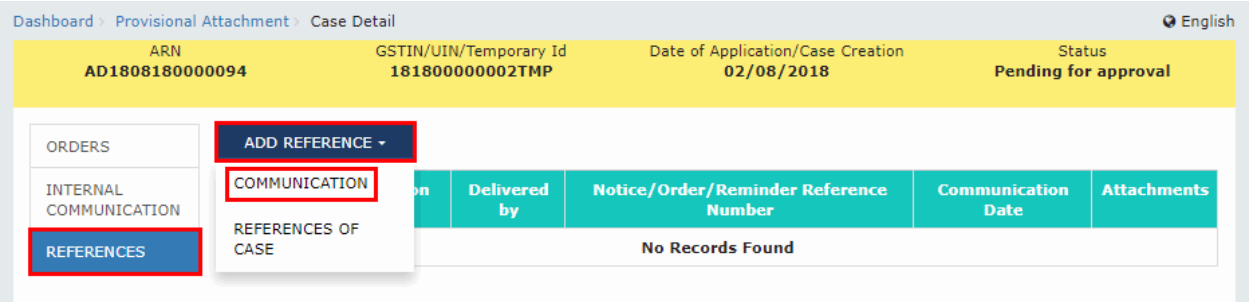


Go back to the Main Menu

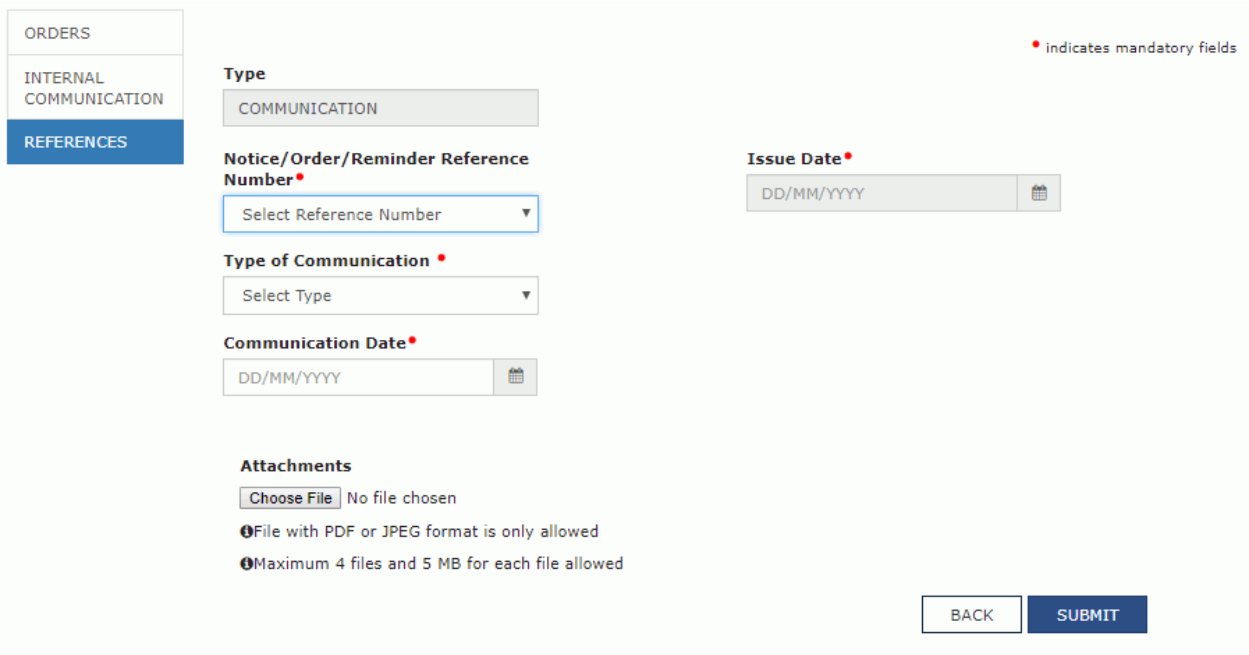
E. Upload Communication

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**.



3. The **References** page is displayed.

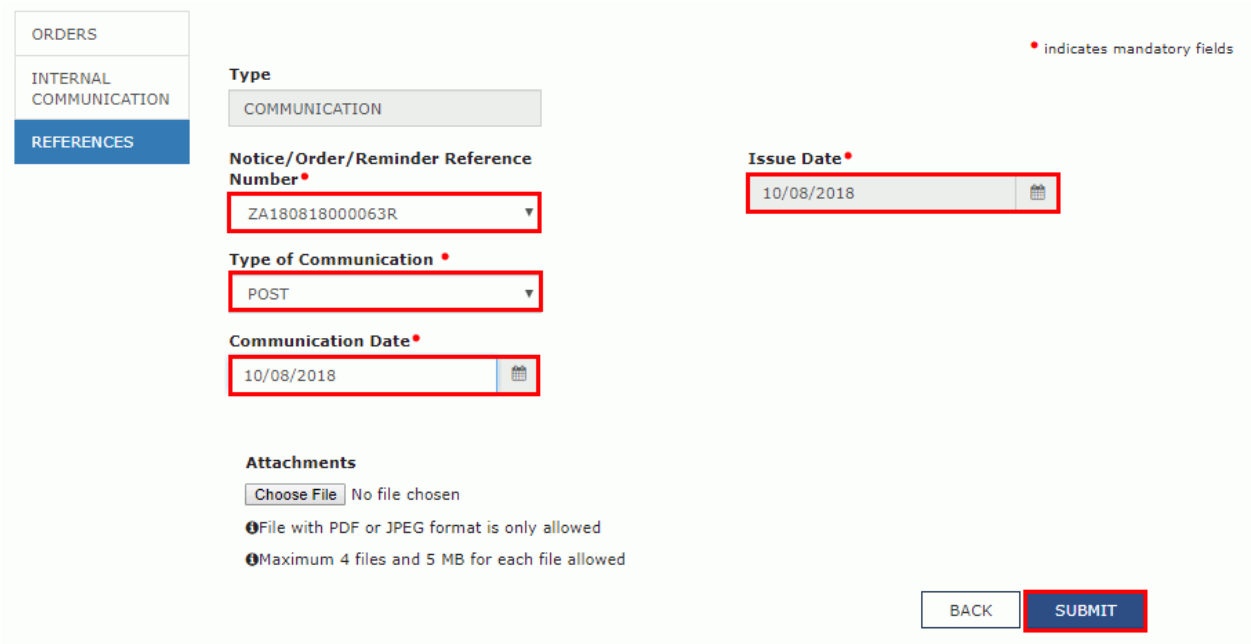


4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.
5. Select the **Type of Communication** from the drop-down list.
6. Select the **Issue Date** and **Communication Date** using the calendar.
7. Click the **Choose File** button to upload any attachment.

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**.**



7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

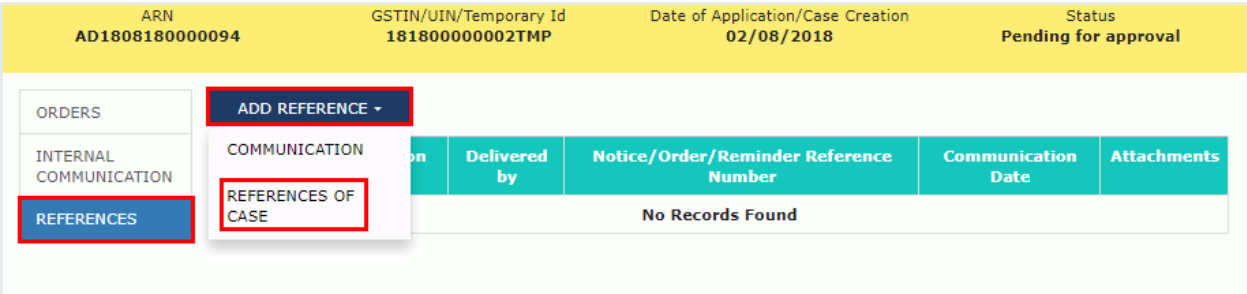
Type	Communication Type	Delivered by	Notice/Order/Reminder Reference Number	Date	Attachments
COMMUNICATION	POST	-NA-	ZA180818000063R	10/08/2018	-NA-
REFERENCES OF CASE	-NA-	-NA-	-NA-	06/08/2018	20180404ZA180418000007X (1) (2) (1).pdf

Go back to the Main Menu

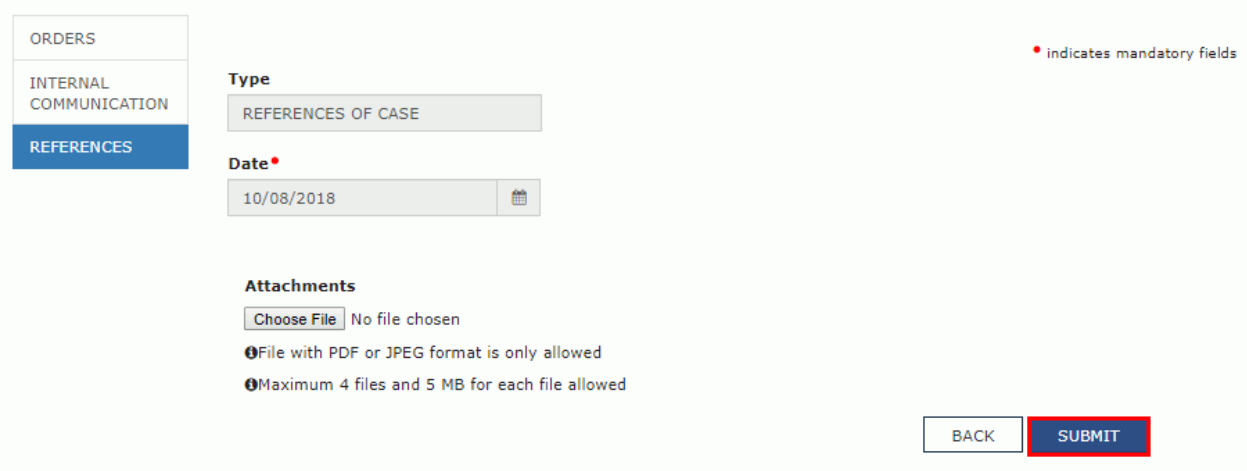
F. Upload References of Case

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**.



3. Click the **SUBMIT** button**.**



4. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

Go back to the Main Menu

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:

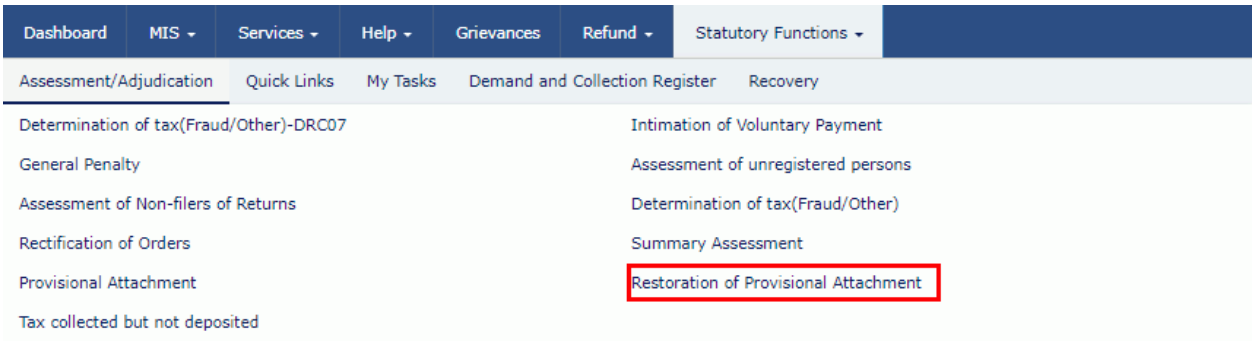
A. Initiate Suo-Moto Proceedings for Restoration of Provisional Attachment
B. Go to Restoration of Provisional Attachment application page by searching for the ARN (Application Reference Number)/GSTIN/Status/Period
C. View application document submitted by the Taxpayer or information in case of Suo Moto 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.

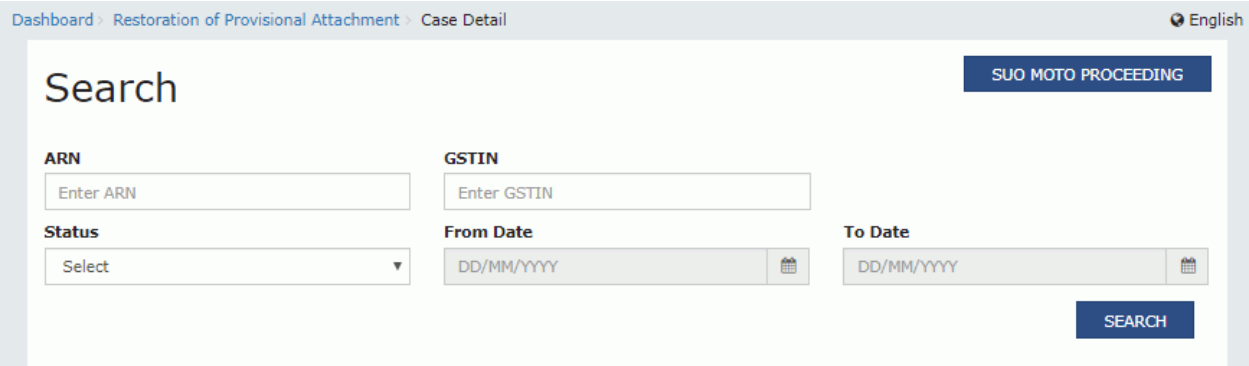
A. Initiate Suo-Moto Proceedings for Restoration of Provisional Attachment

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.

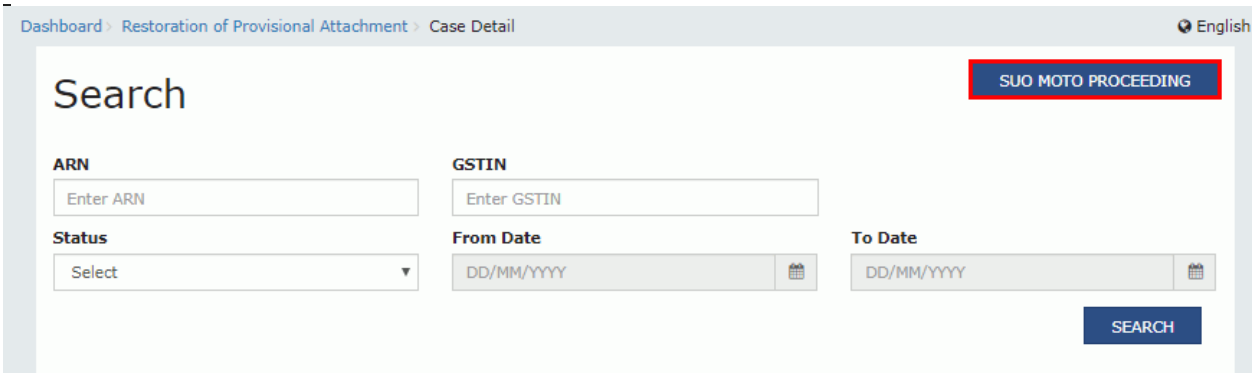
-



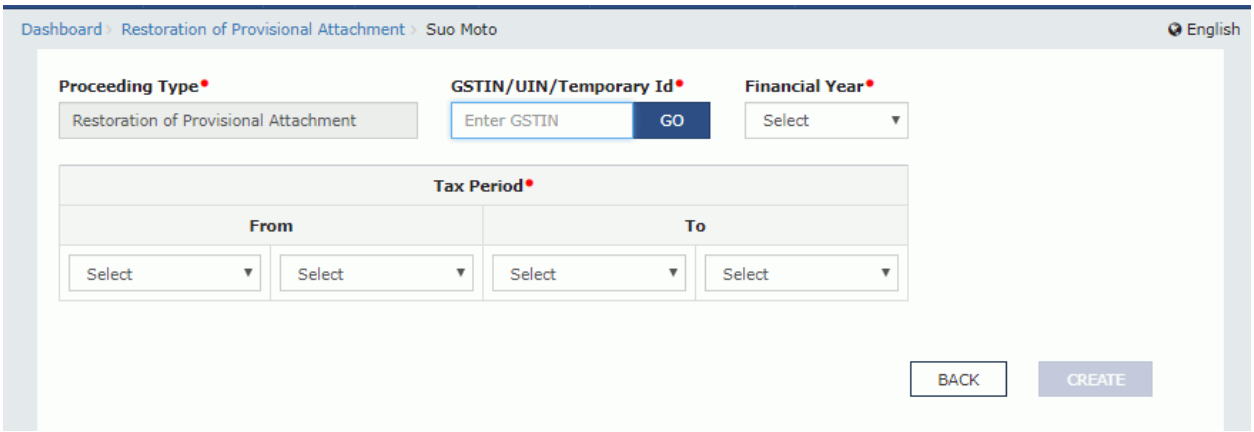
4. The **Restoration of Provisional Attachment** page is displayed.



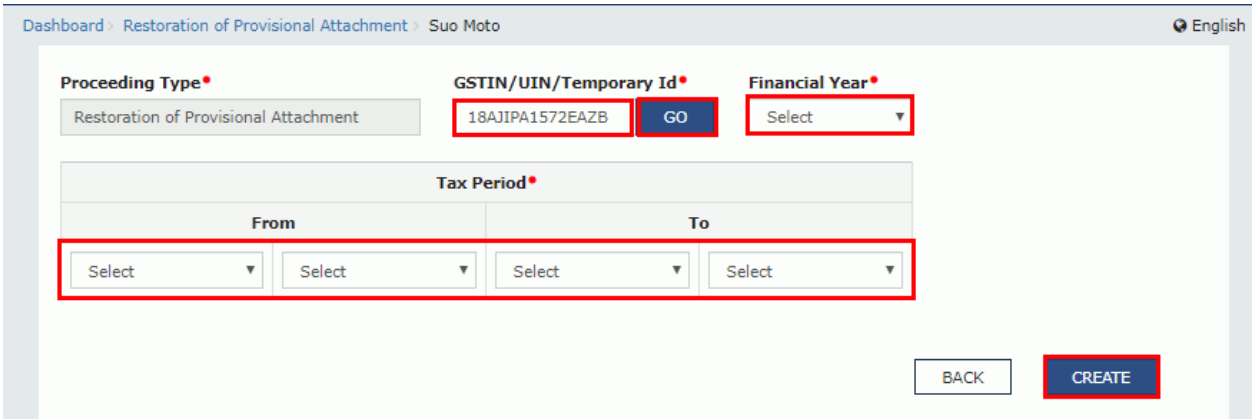
5. Click the **SUO MOTO PROCEEDING** button.



10. The **Suo Moto** page is displayed. The “Proceeding Type” field gets auto-populated.

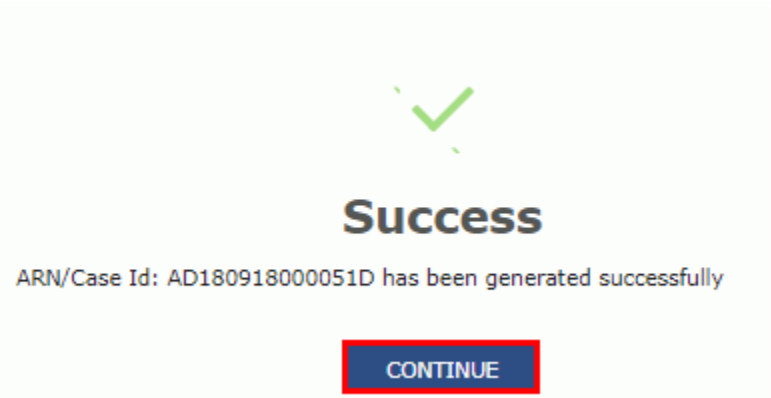


11. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer.
12. Click the **GO** button. This will enable the CREATE button.
13. Select the **Financial Year** from the drop-down list.
14. Select the Tax Period from the **From** and **To** drop-down lists.
15. Click the **CREATE** button.



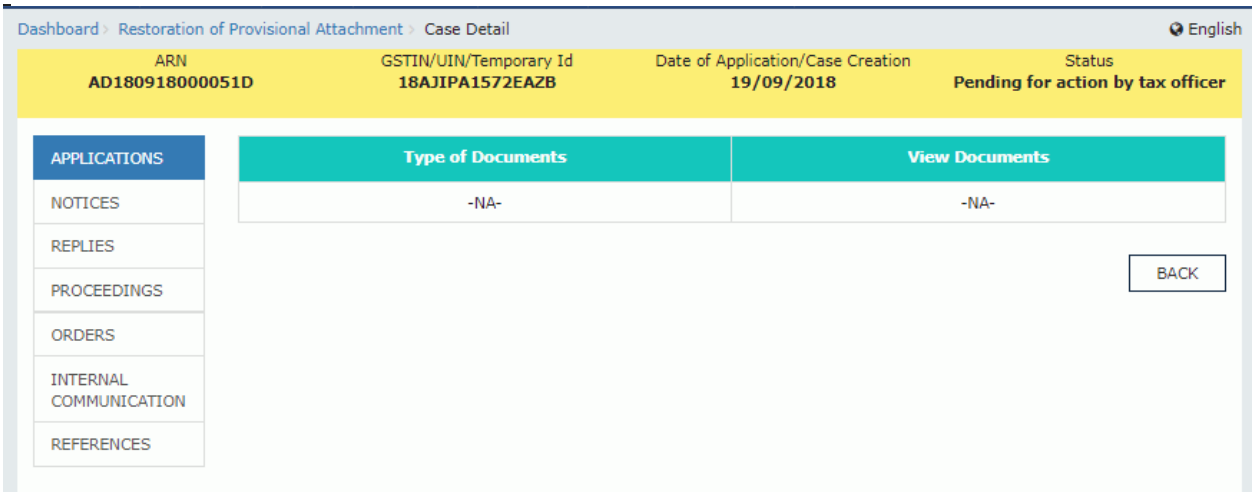
-

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.

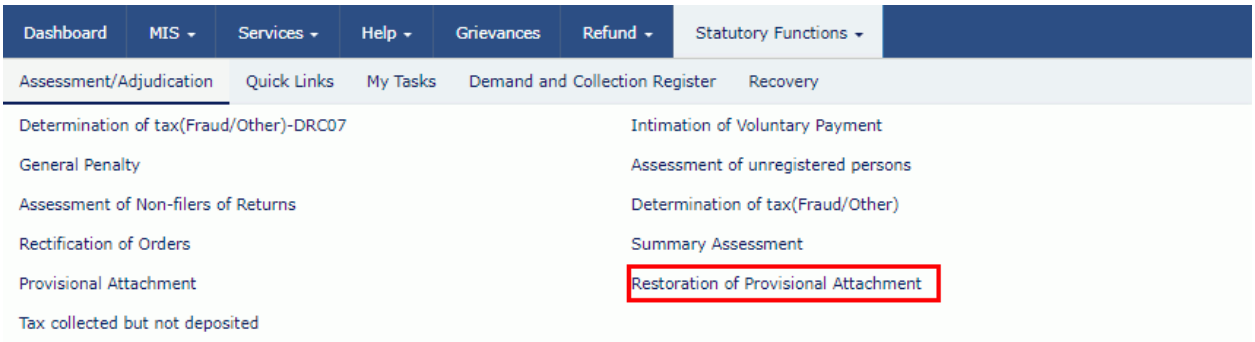


Or, you can also search the Restoration of Provisional Attachment application page by either searching for the ARN (Application Reference Number)/GSTIN/Status/Period by navigating to **Statutory Functions > Assessment/Adjudication > Restoration of Provisional Attachment** option.

Go back to the Main Menu

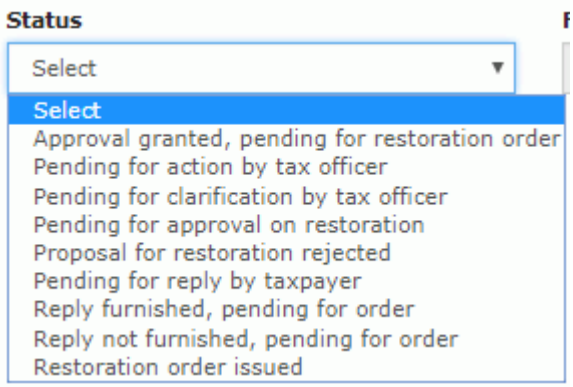
B. Go to Restoration of Provisional Attachment application page by searching for the ARN (Application Reference Number)/GSTIN/Status/Period

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.

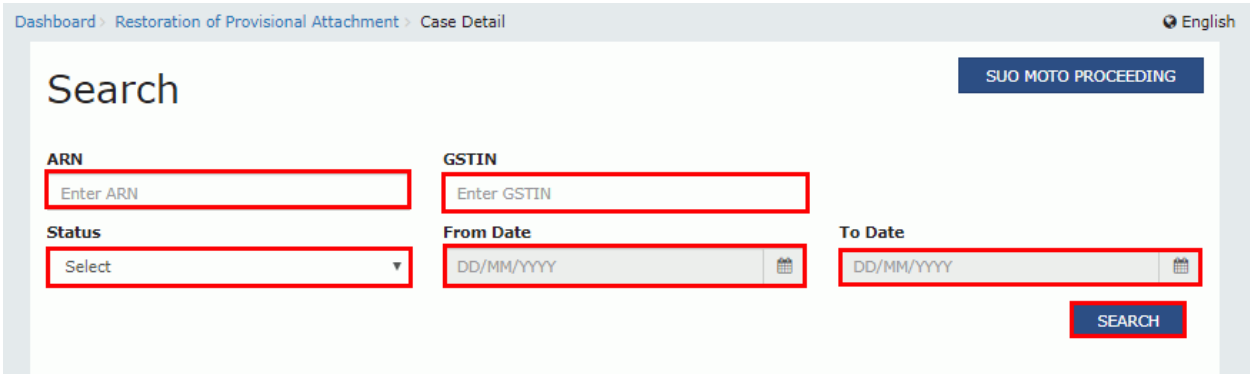


4. Search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN, Status** or Period From and Period To Date.

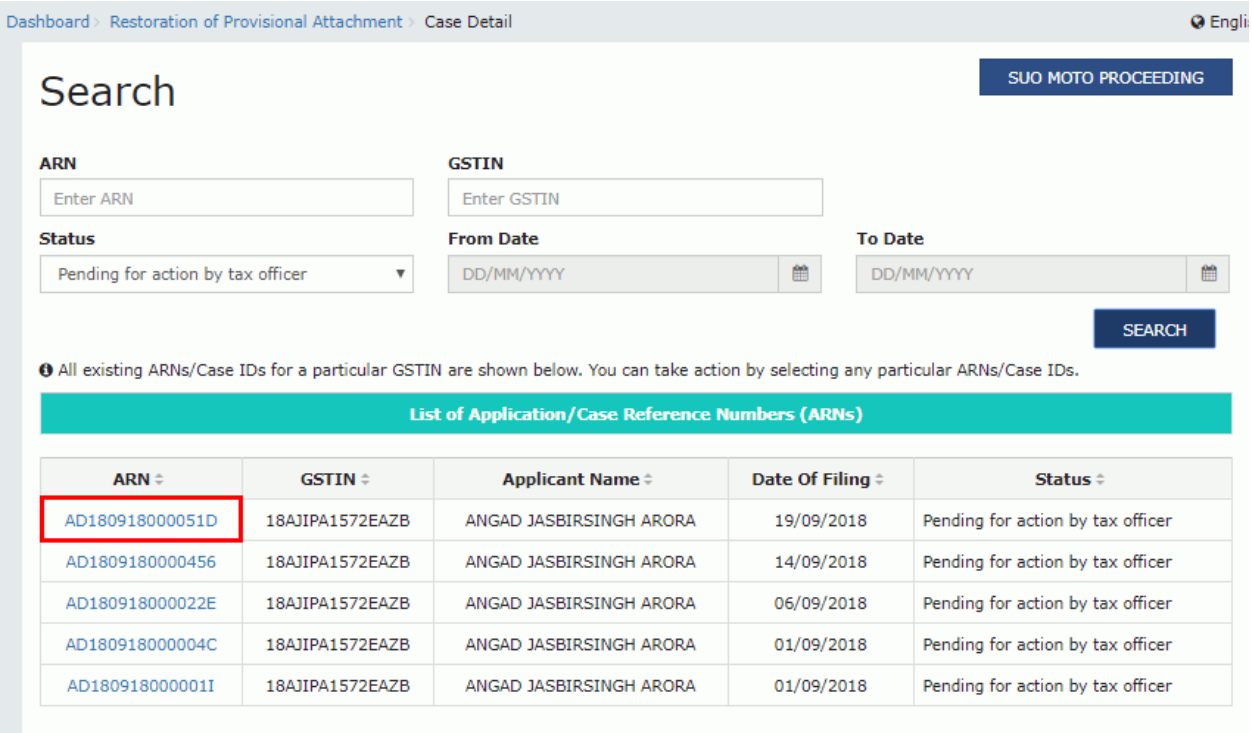
Note: You must enter data in at least one field to proceed.



5. Click the **SEARCH** button.

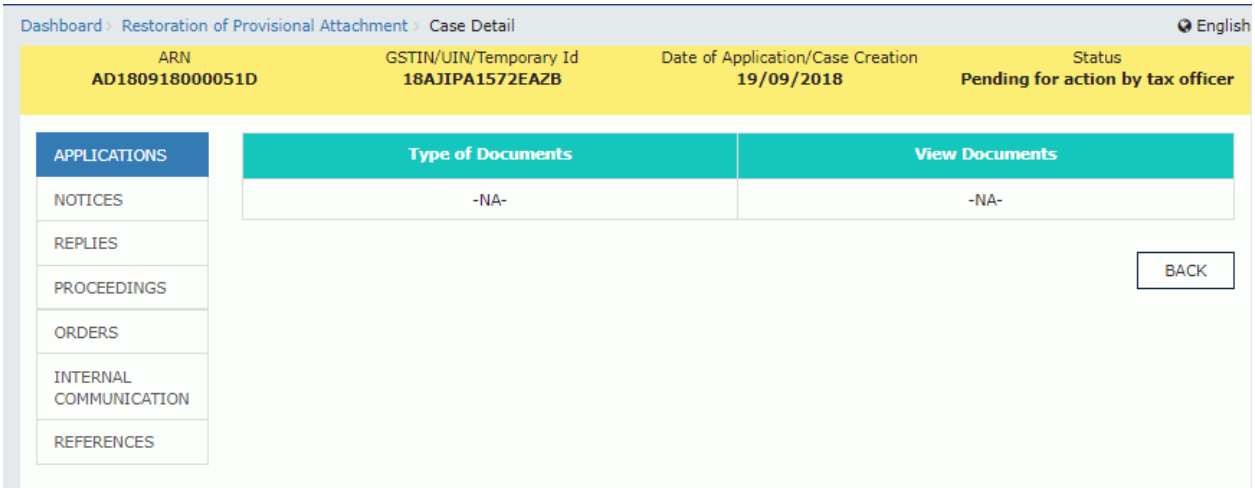


6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.



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.

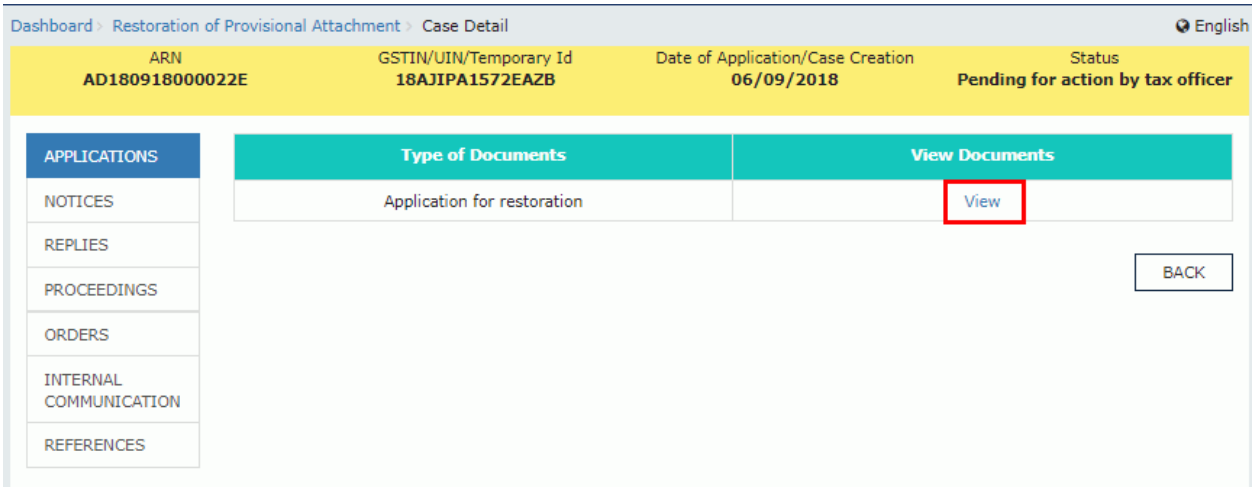


Go back to the Main Menu

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.

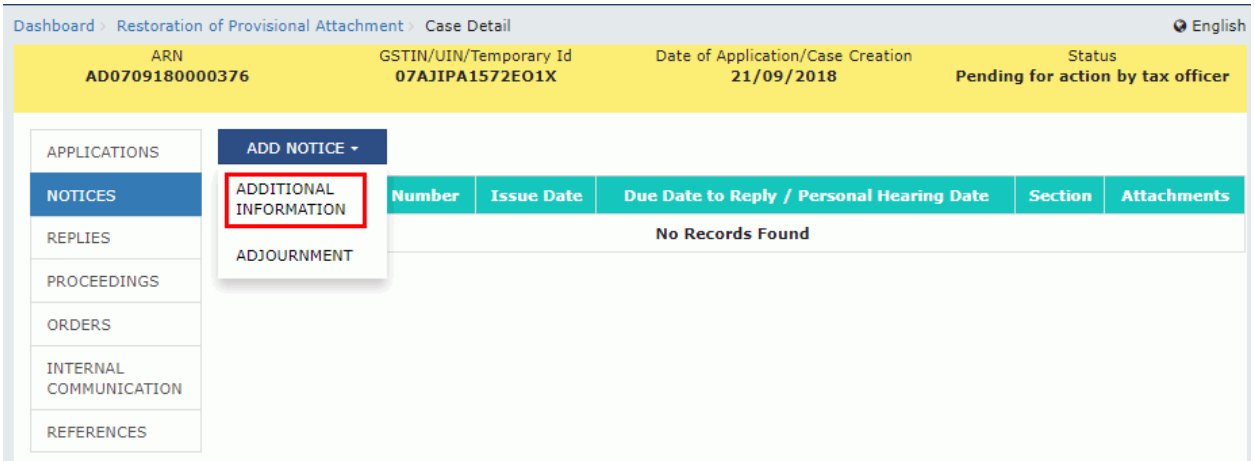


Go back to the Main Menu

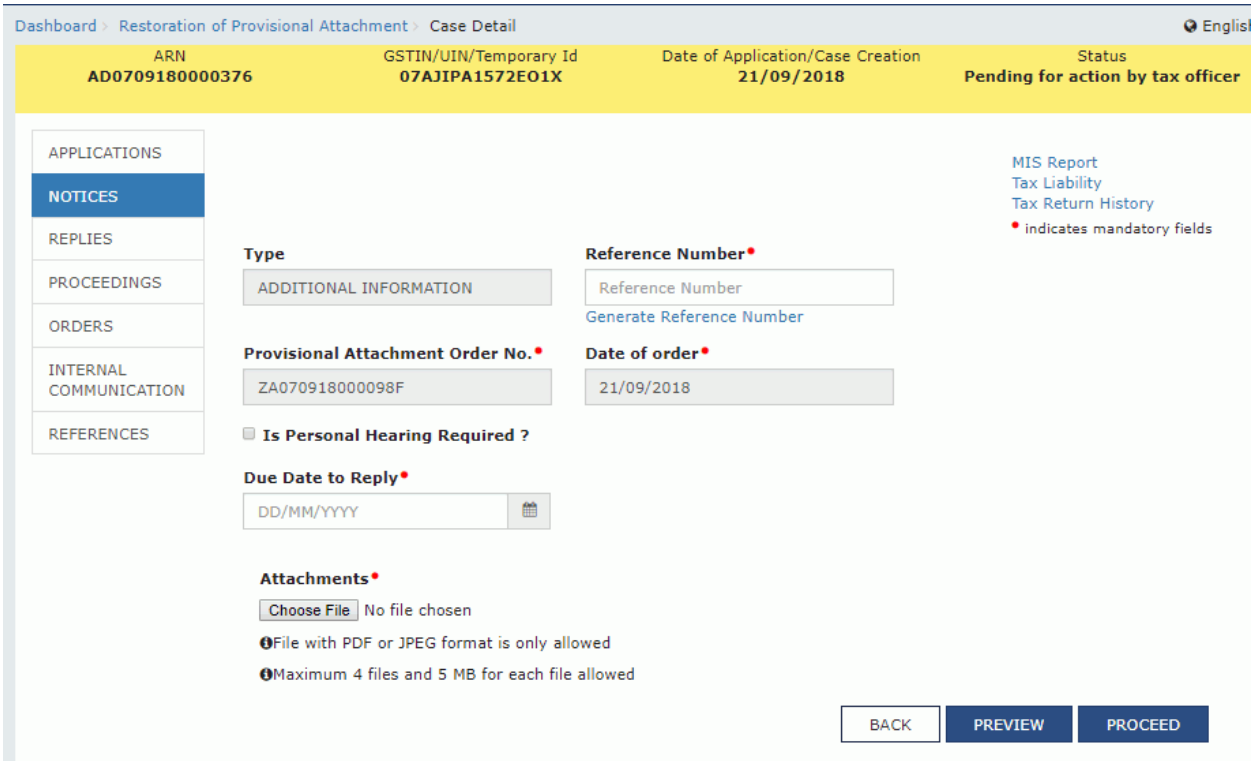
D. Issue Additional Information Notice, if any

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**.

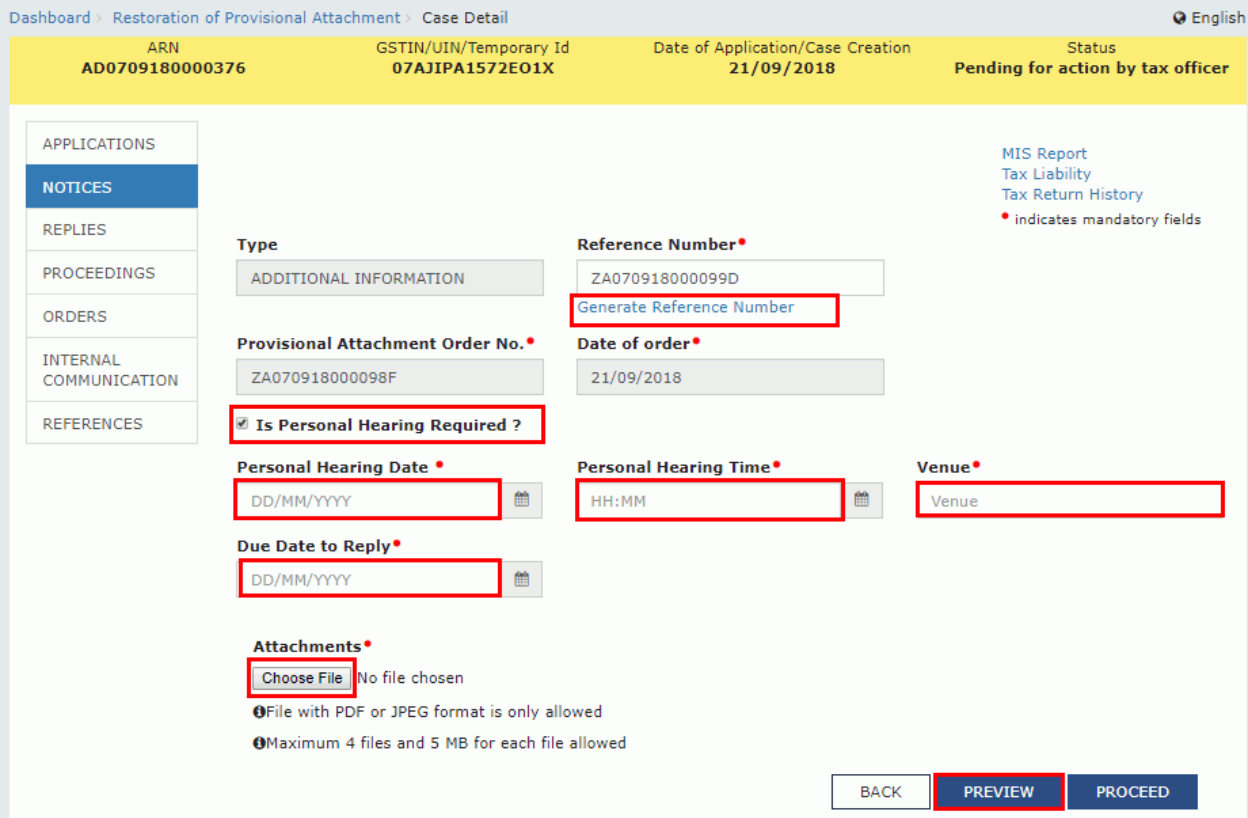


3. The **ADDITIONAL INFORMATION** page is displayed.



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 **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 Assistant Commissioner
Jurisdiction: 1:Zone 1:Delhi, State/UT: Delhi

Reference No: ZA0709180000099D 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.

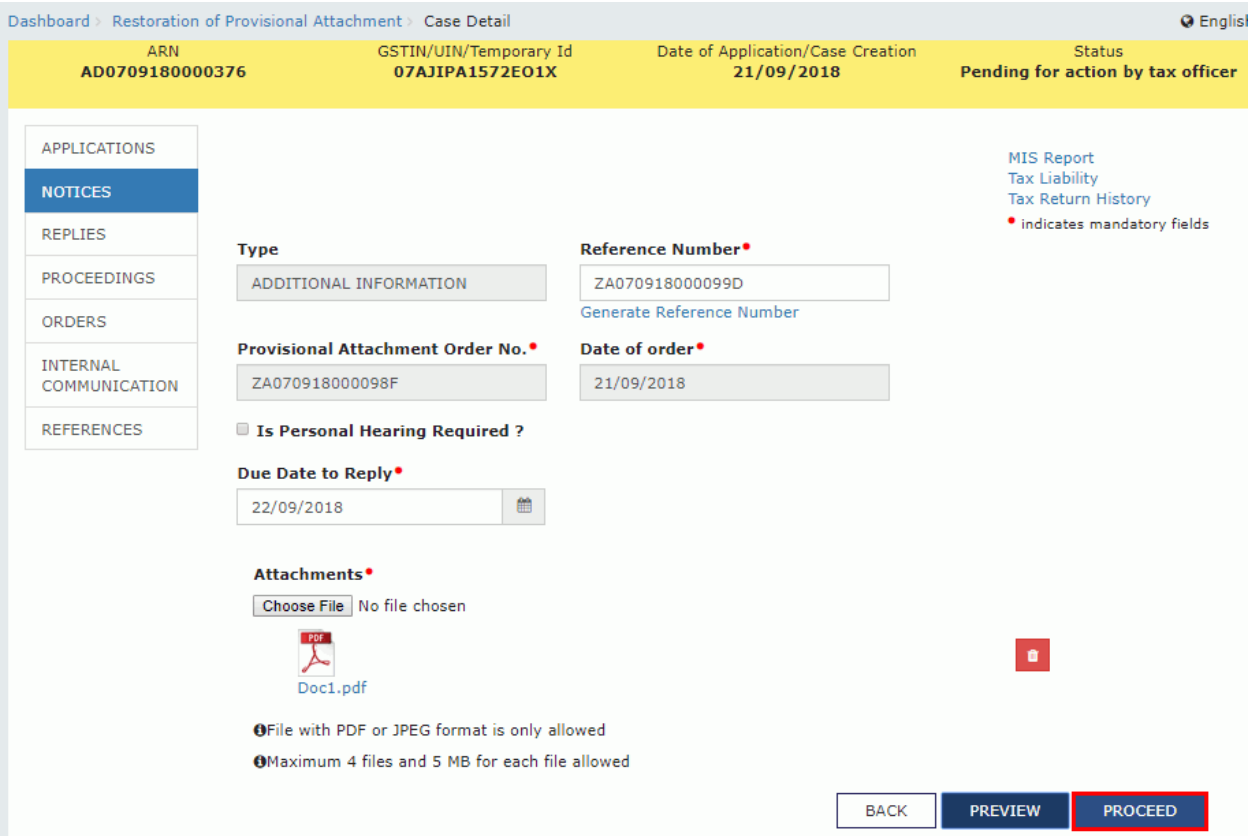
Details of personal hearing etc.

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

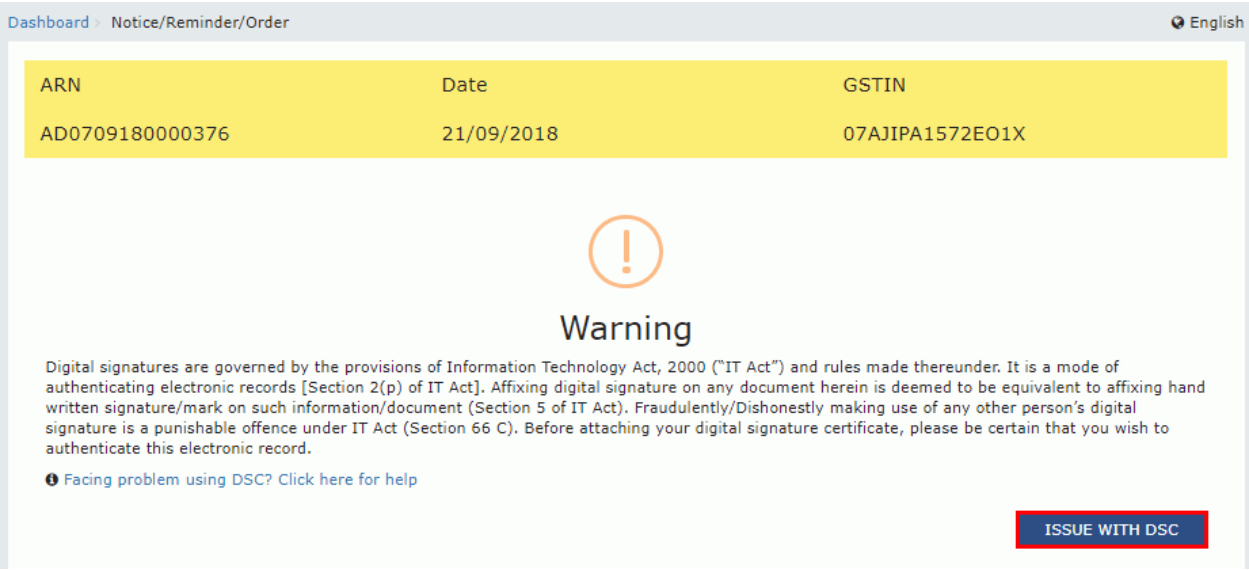
Signature
Name: Nurul MOHAMADBHAI SAIYED
Designation: Assistant Commissioner
Jurisdiction: 1:Zone 1:Delhi

Draft

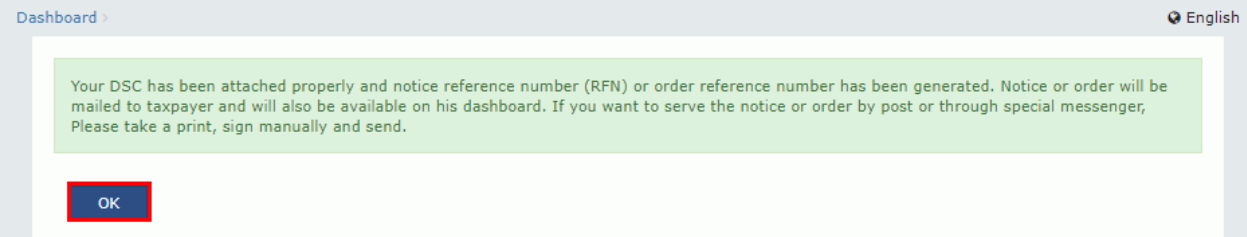
13. Go back to the Notice page. Click **PROCEED** button**.**



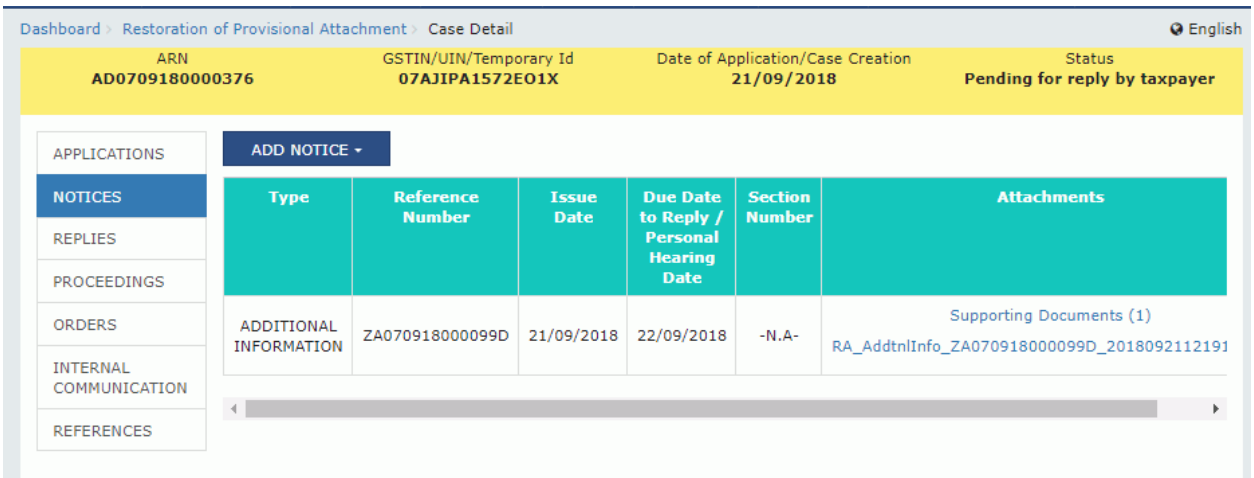
14. Click **ISSUE with DSC.**



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.

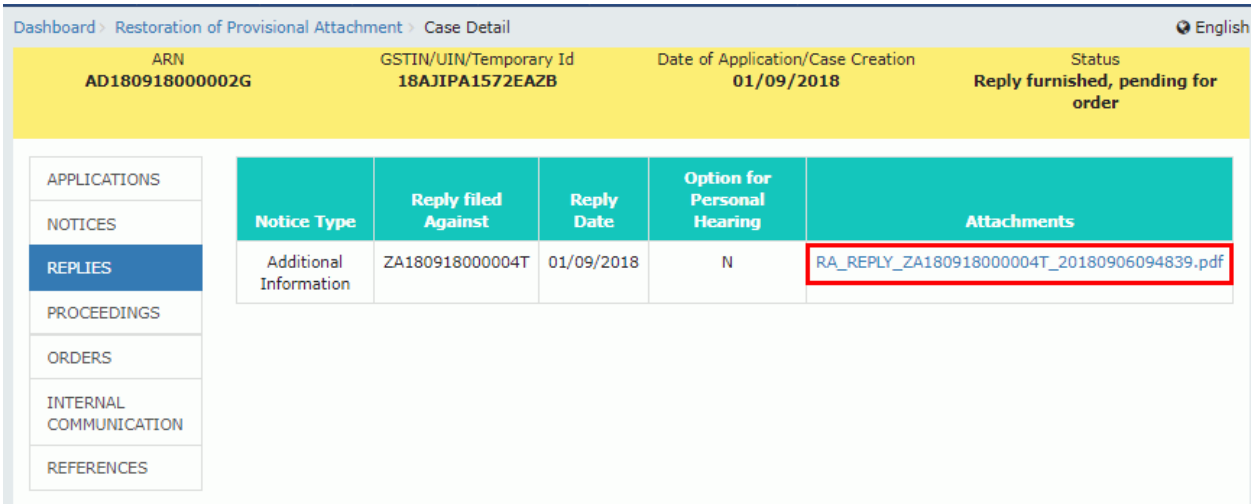


Go back to the Main Menu

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.

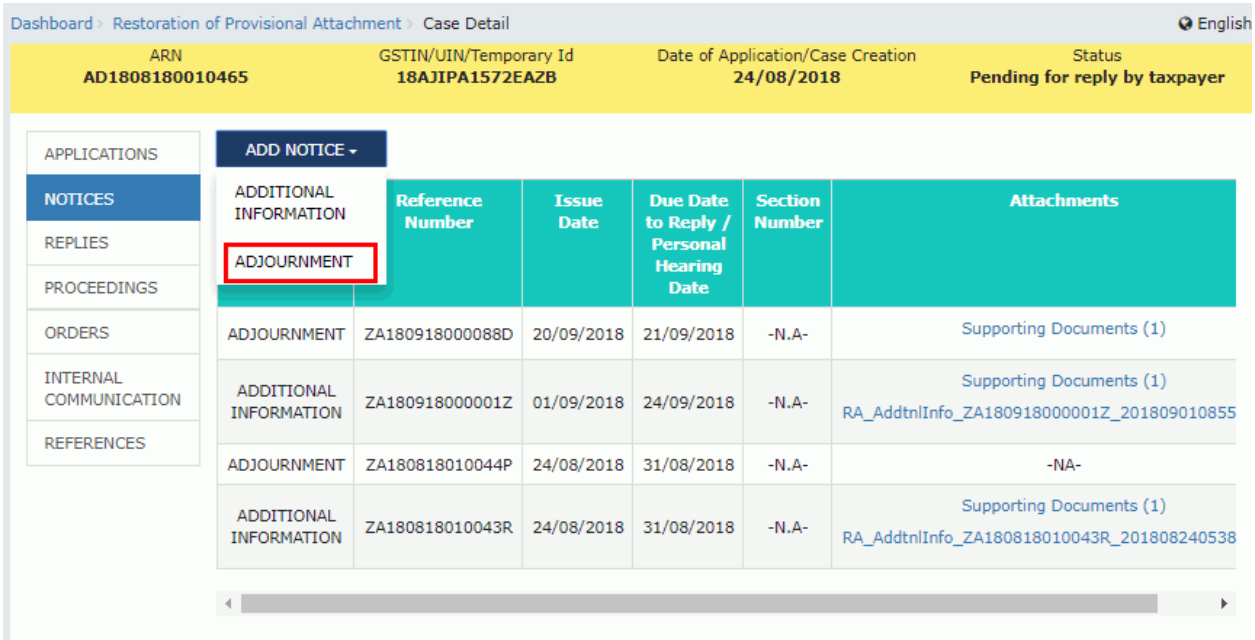


Go back to the Main Menu

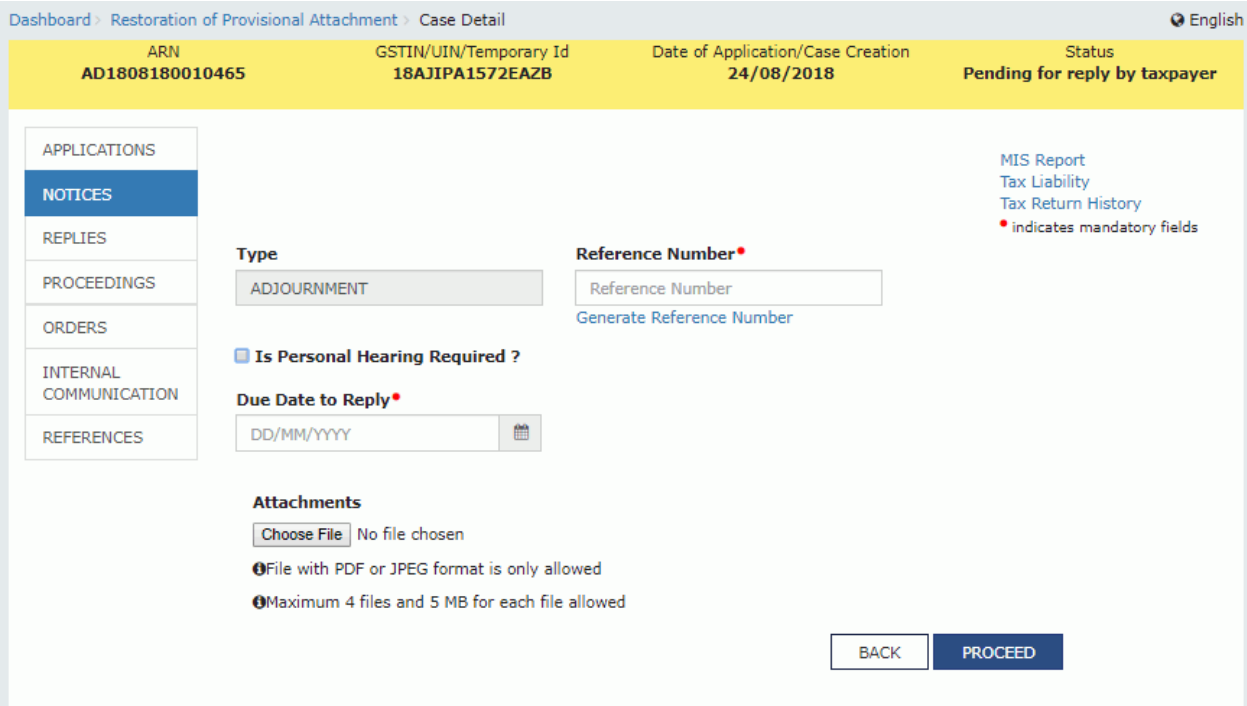
F. Issue an Adjournment, if needed

To update adjournment details, perform following steps:

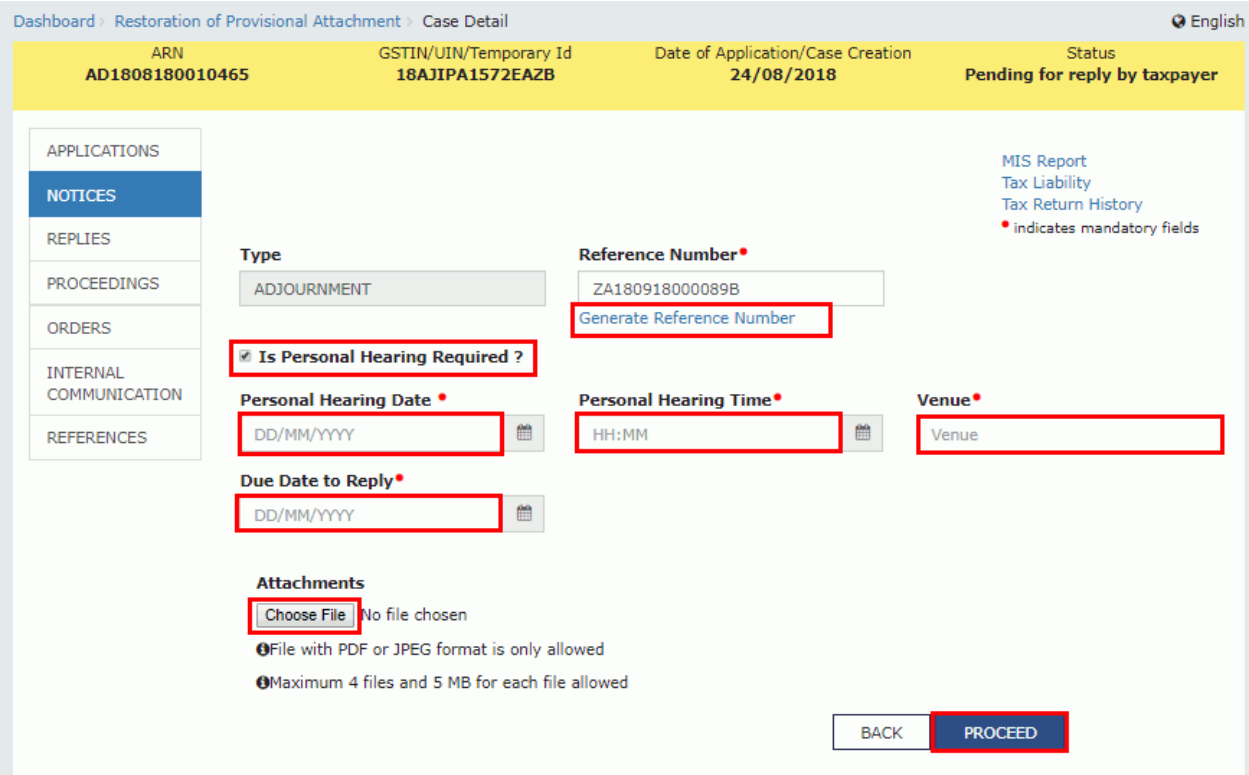
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Additional Information/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.



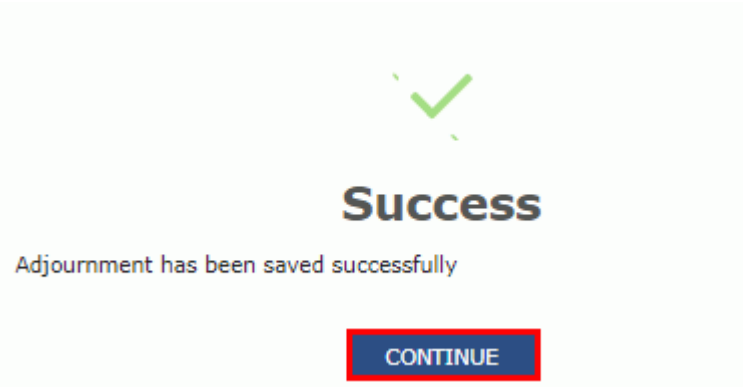
3. The **ADJOURNMENT** page is displayed.



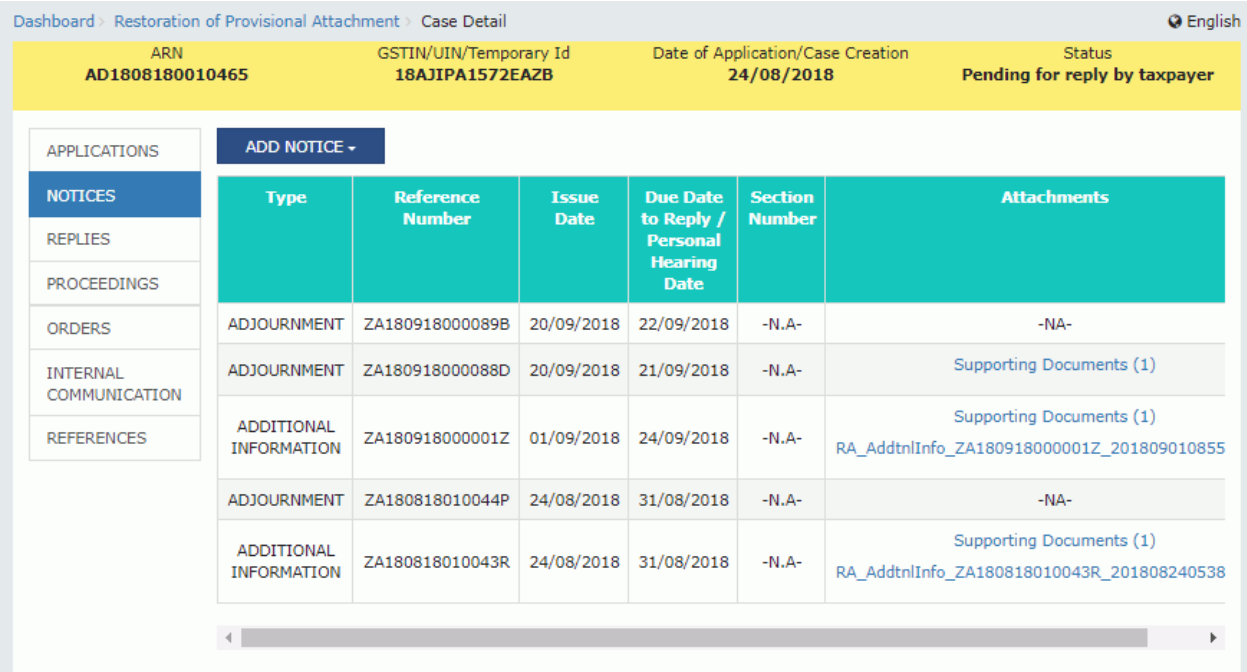
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
6. Select the **Personal Hearing Date** using the calendar.
7. Select the **Personal Hearing Time**.
8. In the **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**.**



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.

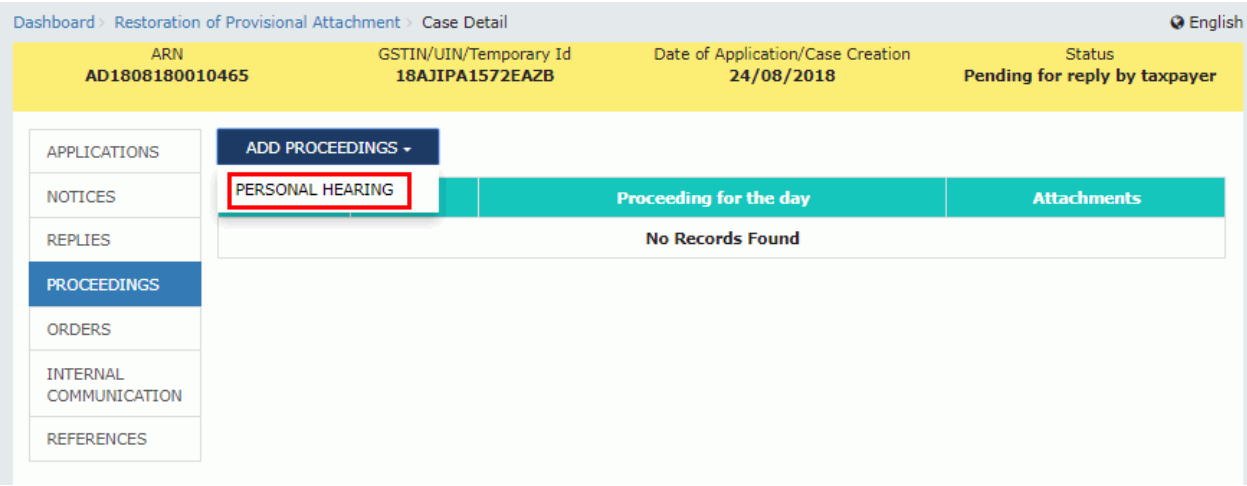


Go back to the Main Menu

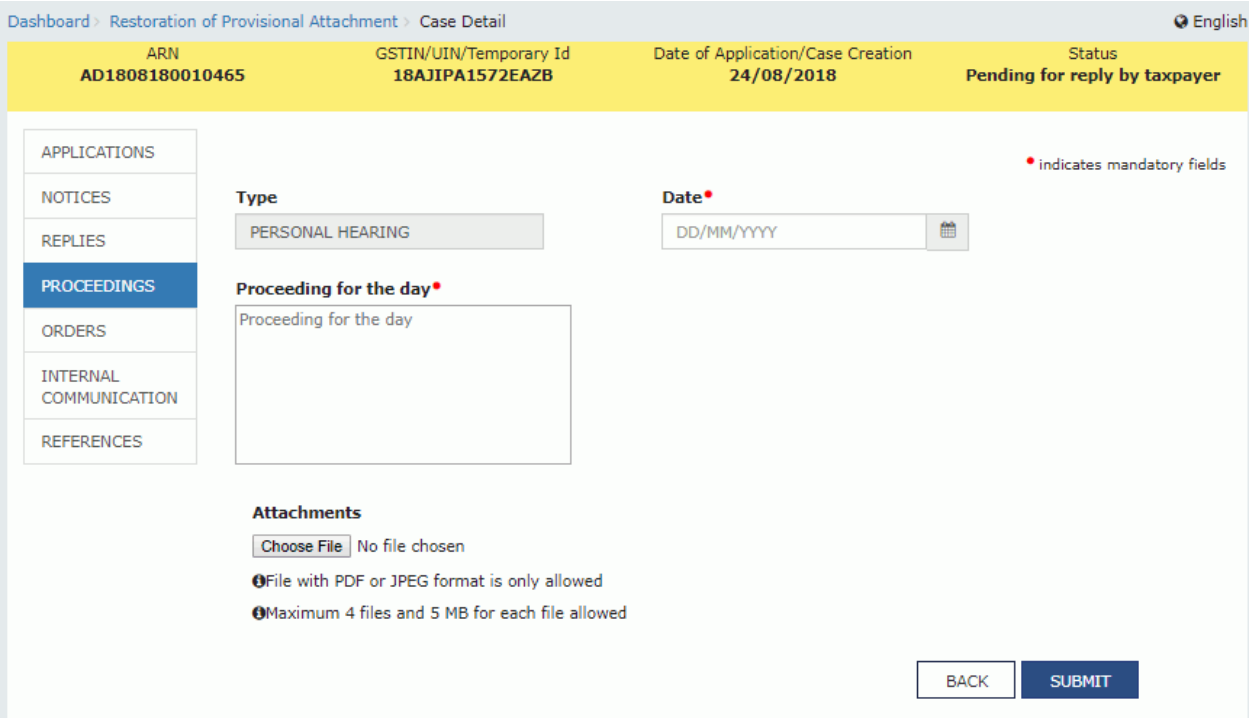
G. Add Personal Hearing Proceedings

To add details of personal hearing, perform following steps:

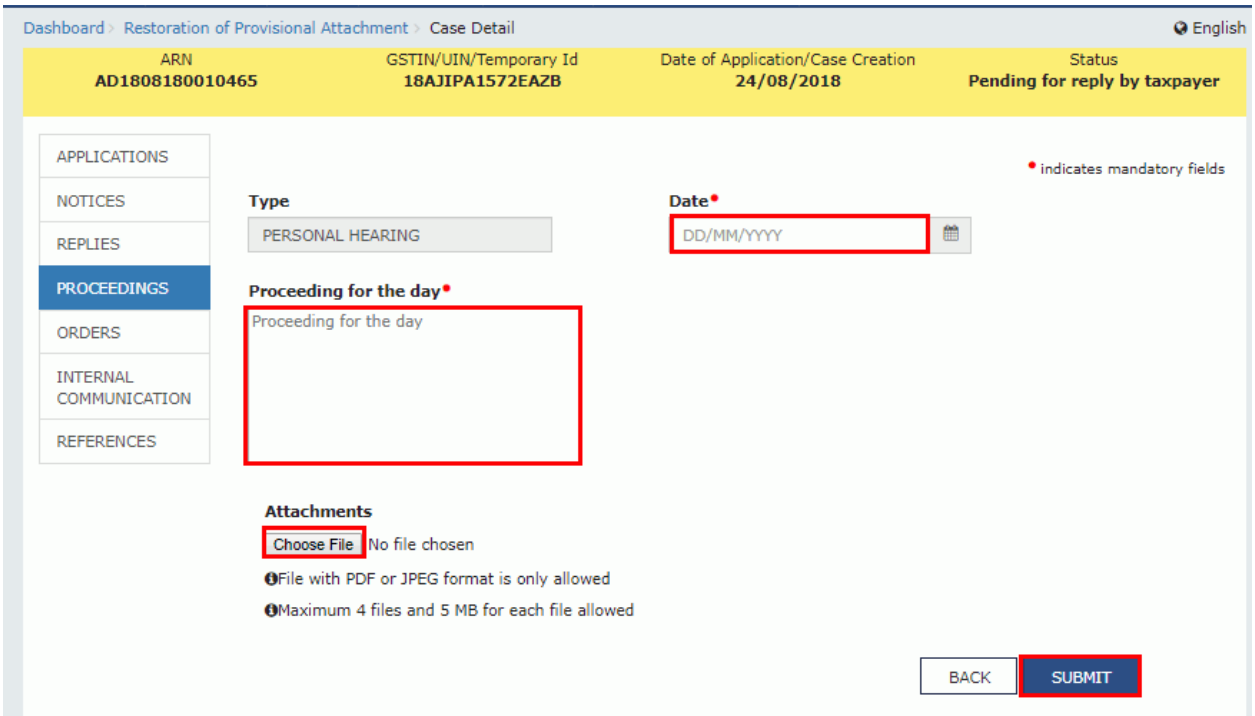
1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab if it is not selected by default.
2. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.



3. The **PROCEEDINGS** page is displayed.



4. Select the Date of personal hearing using the calendar.
5. Click **Choose File** to upload the document(s) related to personal hearing from your machine.
6. Click **SUBMIT** button**.**



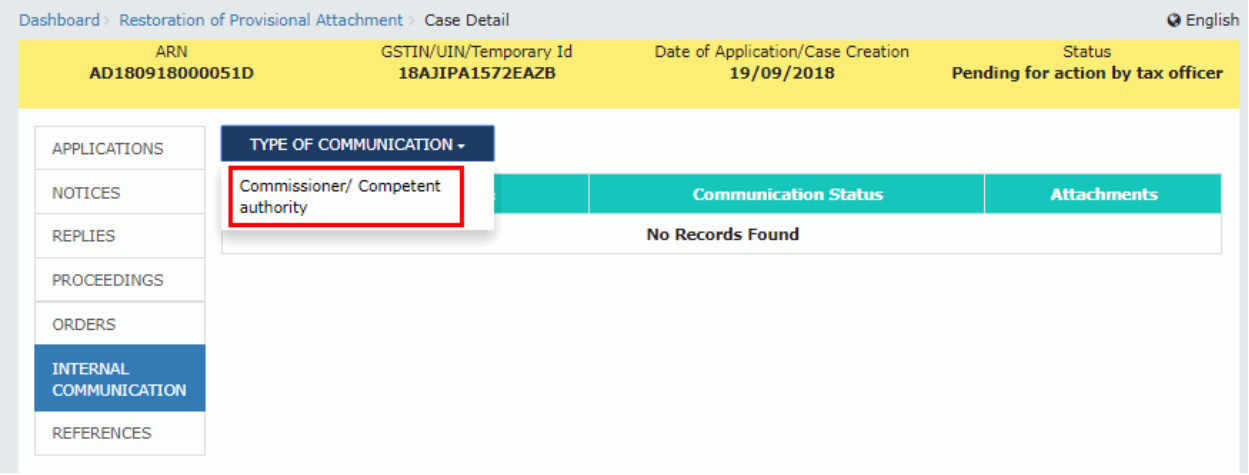
7. The updated **Case Detail** page is displayed, with the table containing the record of the proceedings.

[Go back to the Main Menu]

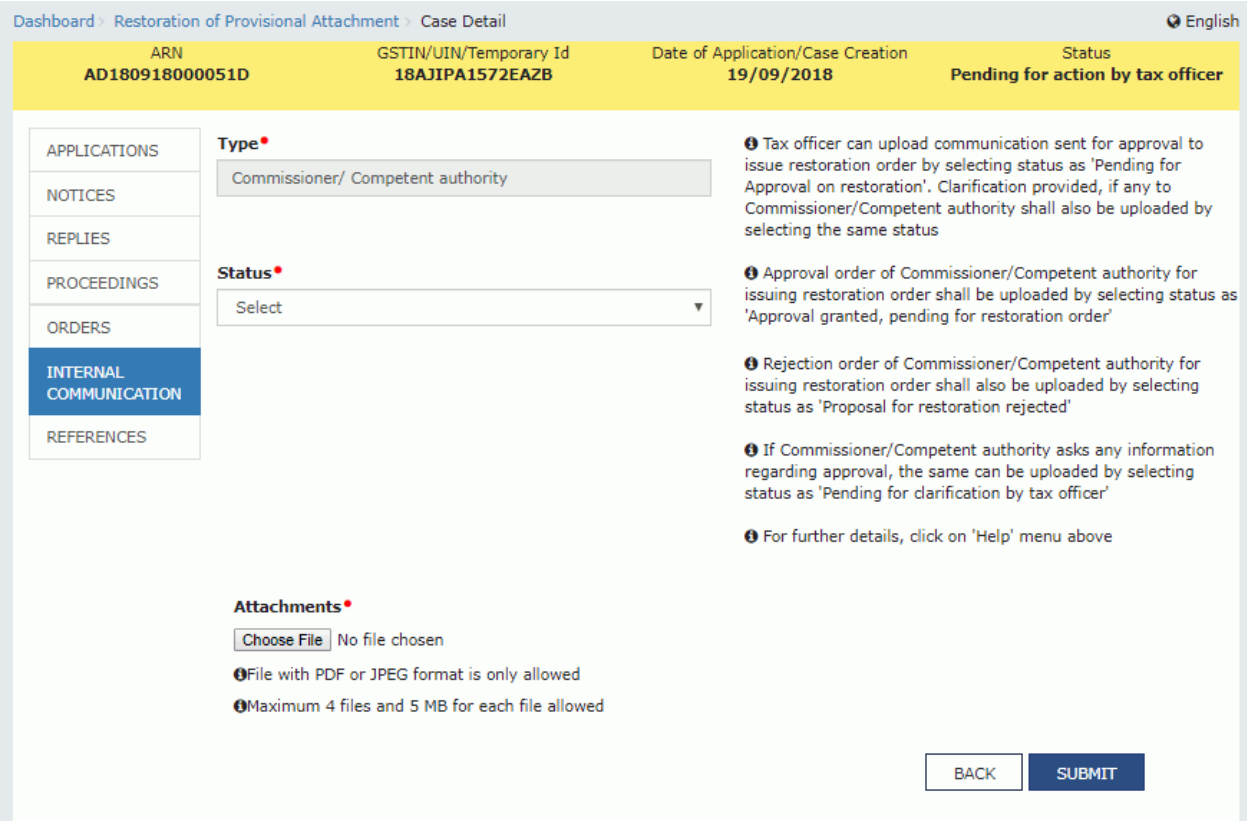
H. Send Internal Communication

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**.



3. The **Internal Communication** page is displayed.



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’.

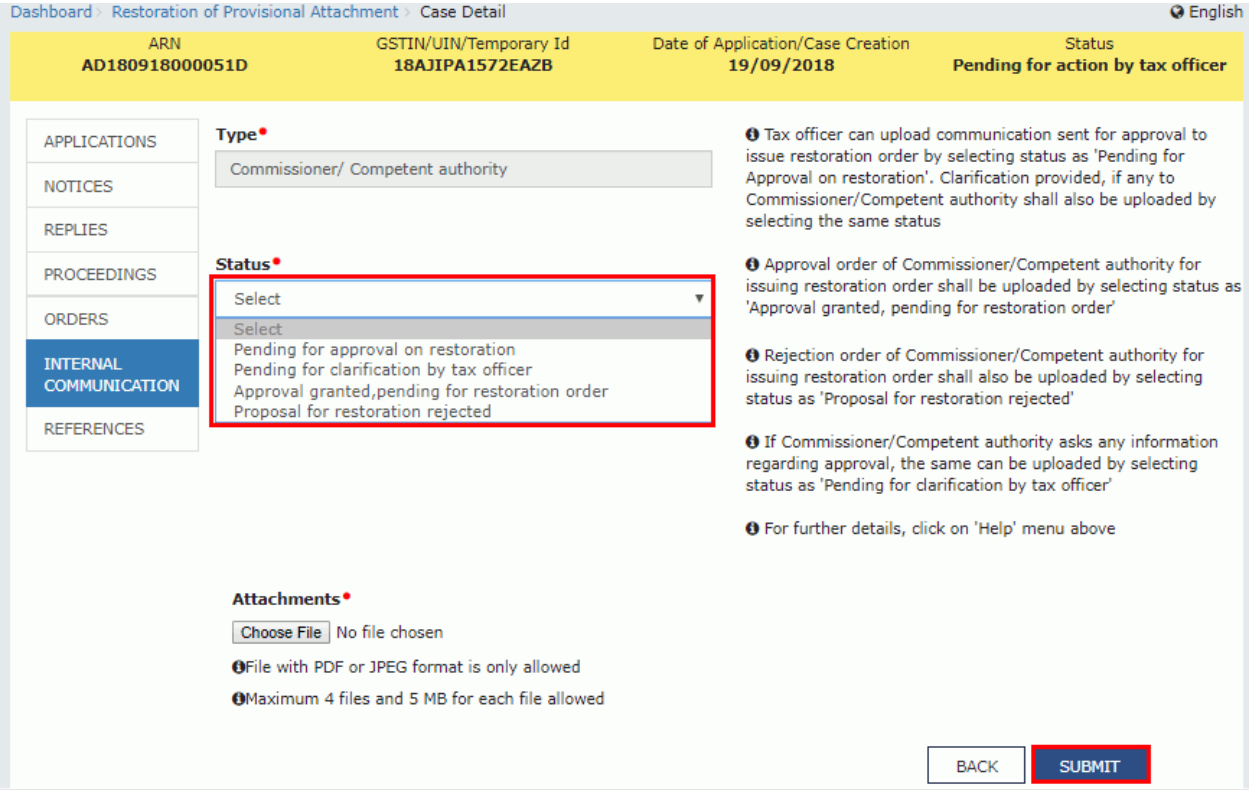
4. If request for restoration of provisional attachment is not allowed by Commissioner/ Competent authority (by email), then:

- 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'.

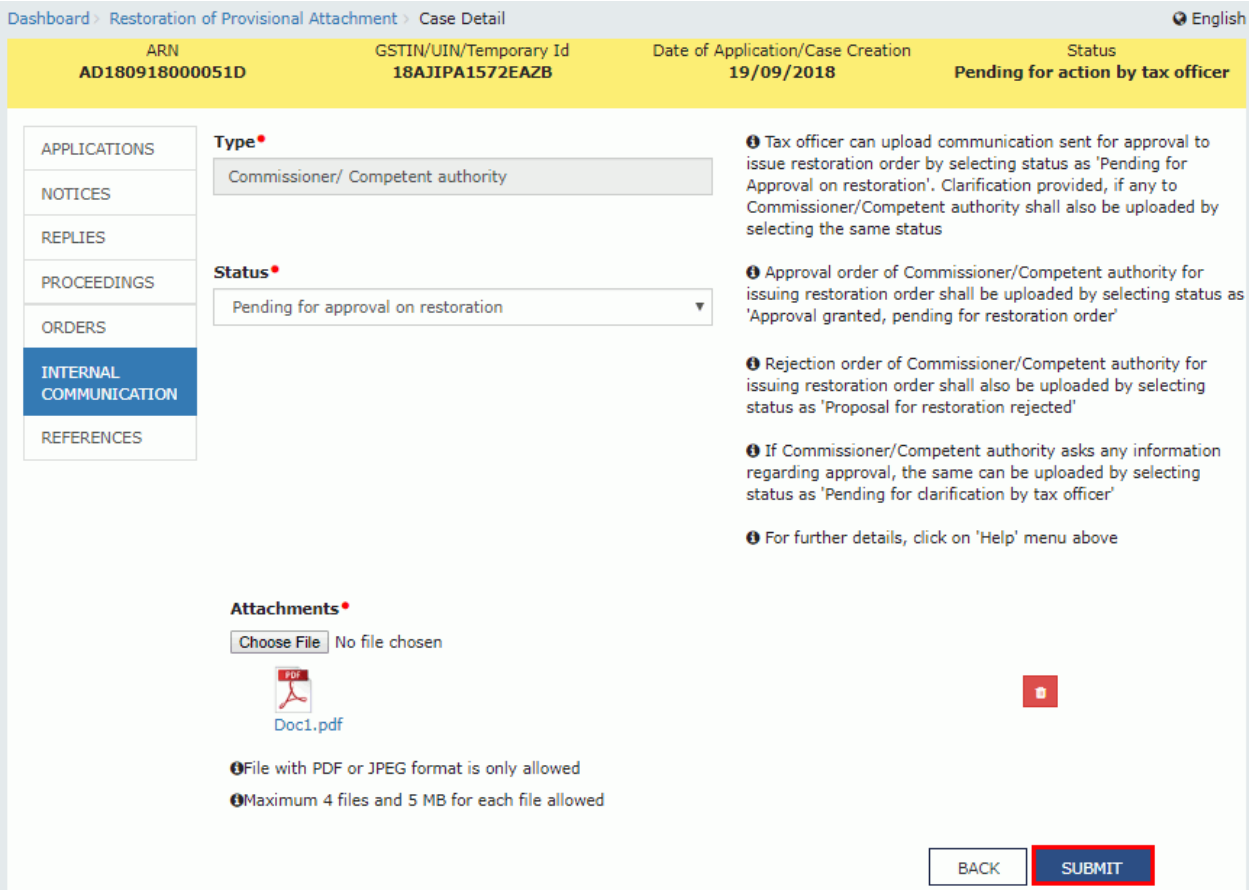


5. Click the **Choose File** button to upload any attachment.

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**.**



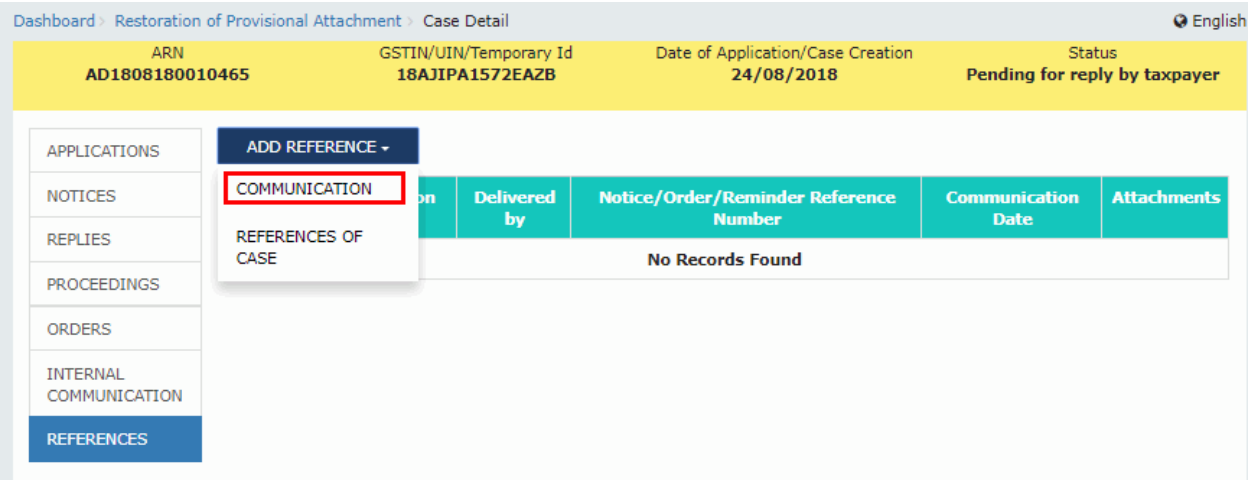
7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

Go back to the Main Menu

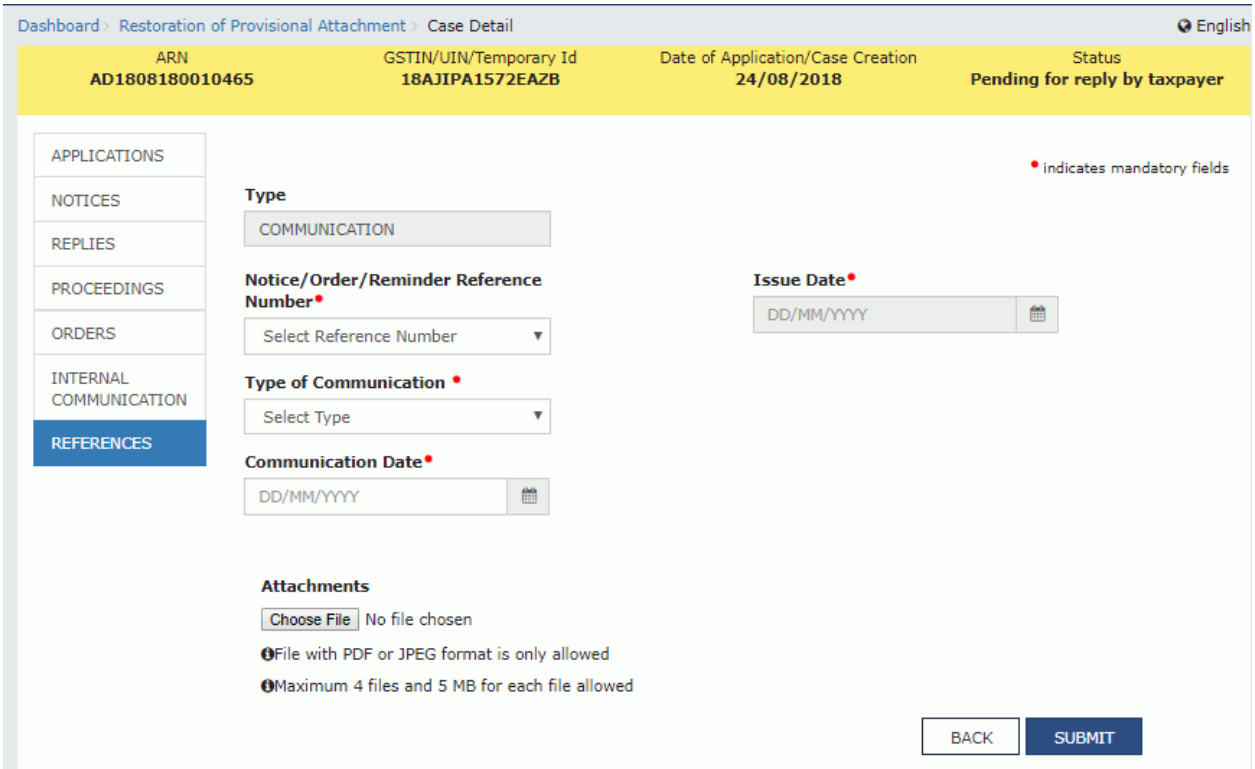
I. Upload Communication

To upload documents, which have been used to communicate with taxpayer offline, perform following steps:

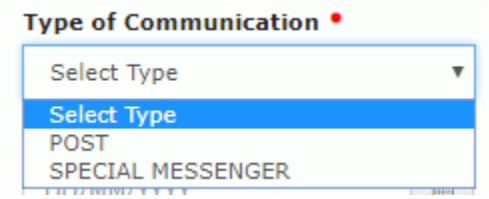
1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.



3. The **Communication** page is displayed.



4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.
5. Select the **Type of Communication** from the drop-down list.

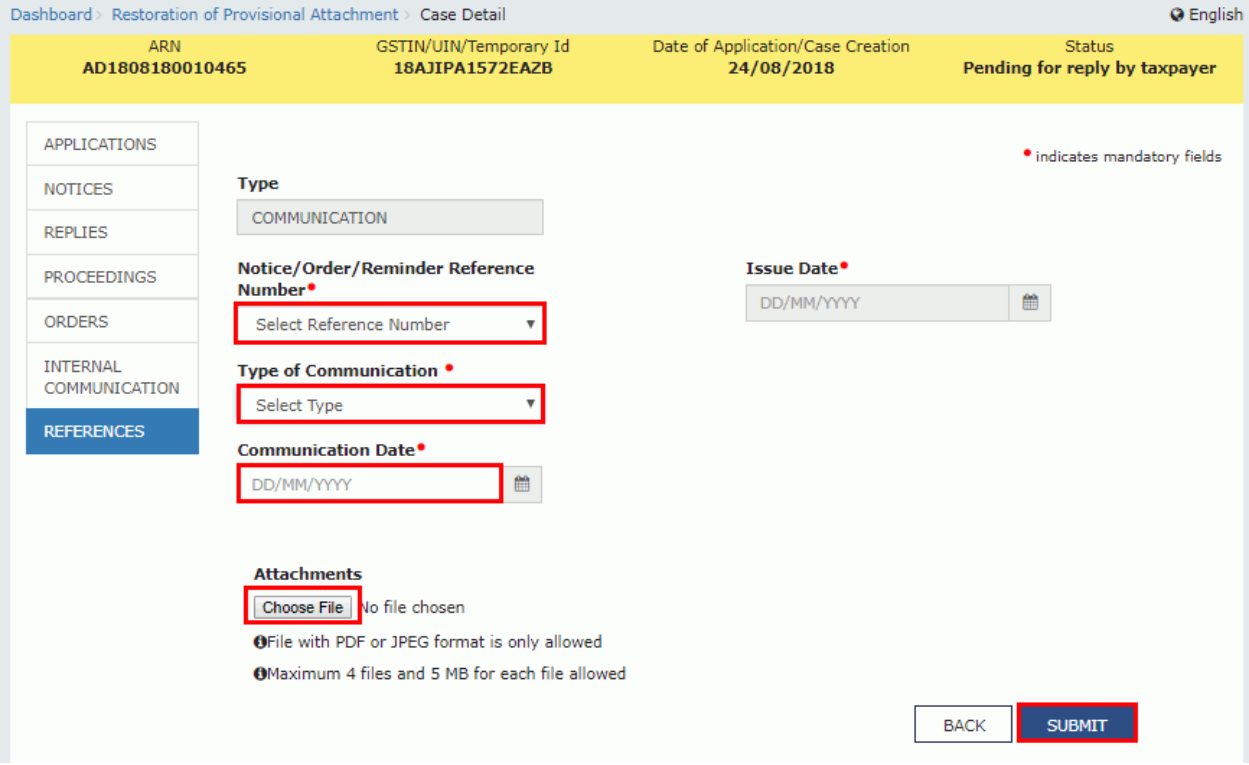


6. Select the **Issue Date** and **Communication Date** using the calendar.
7. Click the **Choose File** button to upload any attachment.

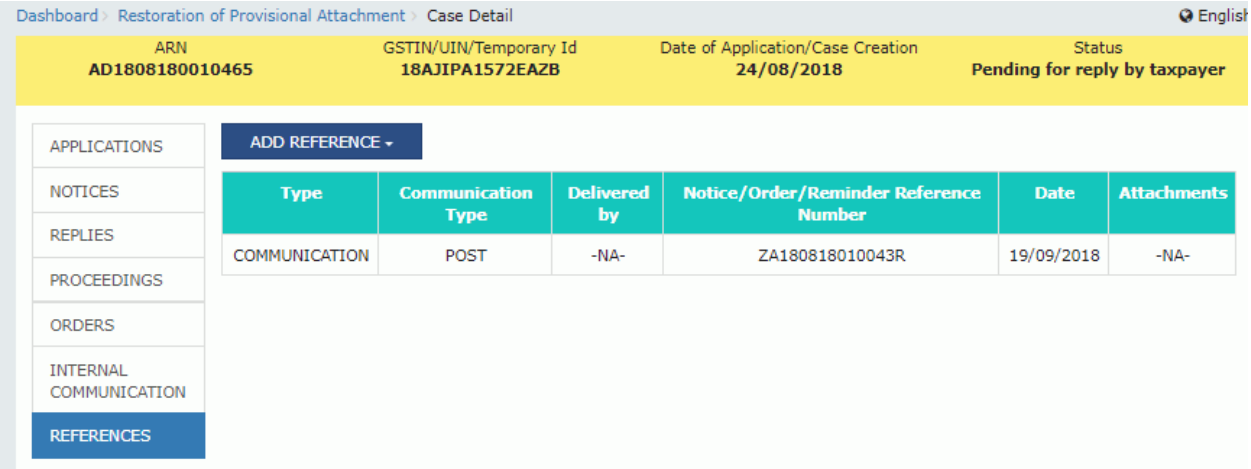
Note:

- 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**.**



9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

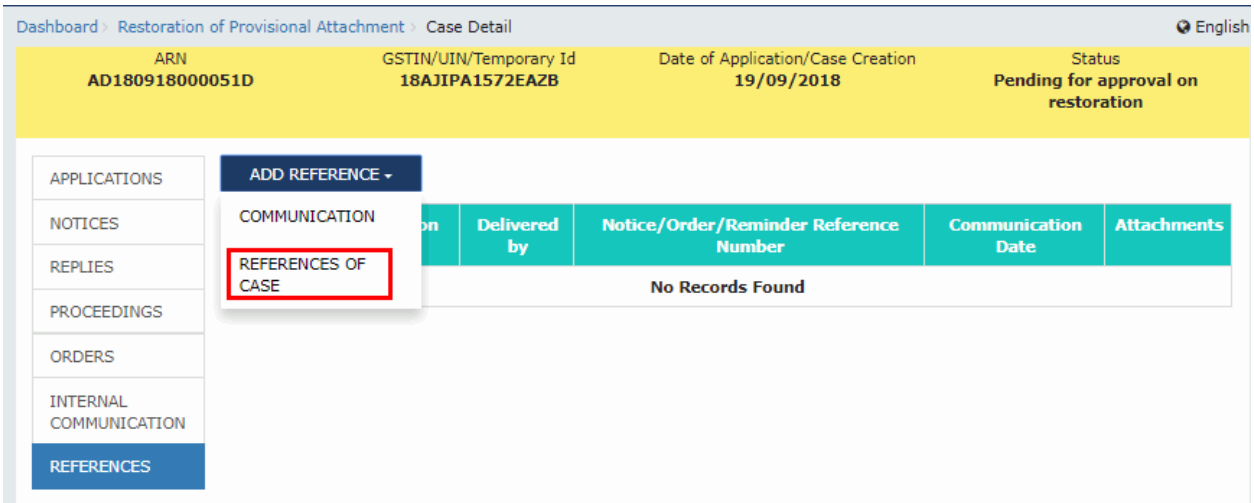


Go back to the Main Menu

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**.

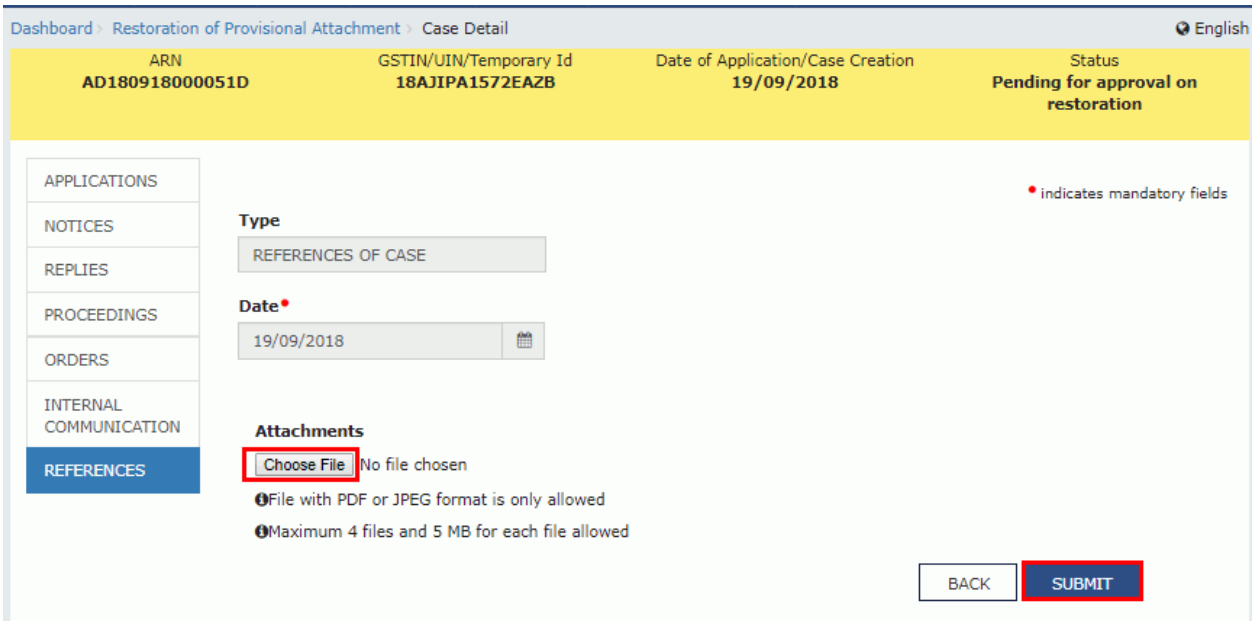


3. Click the **Choose File** button to upload any attachment.

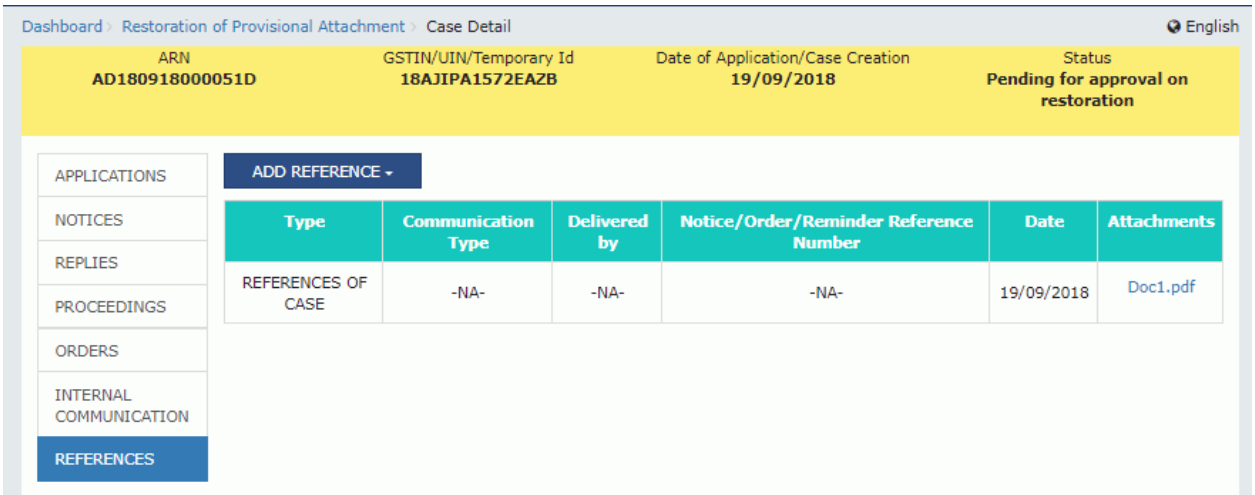
Note:

- 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**.**



5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

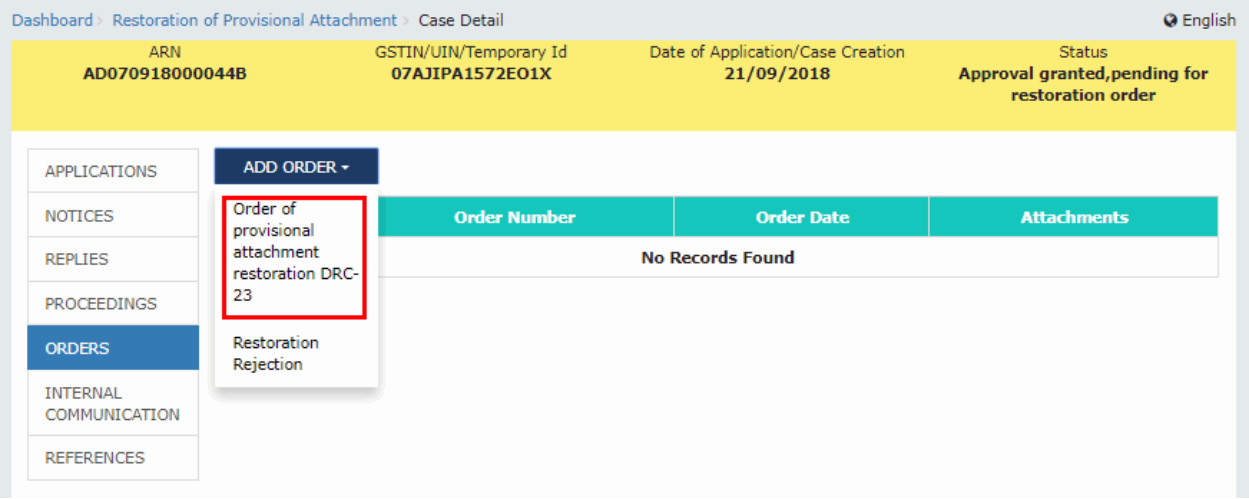


Go back to the Main Menu

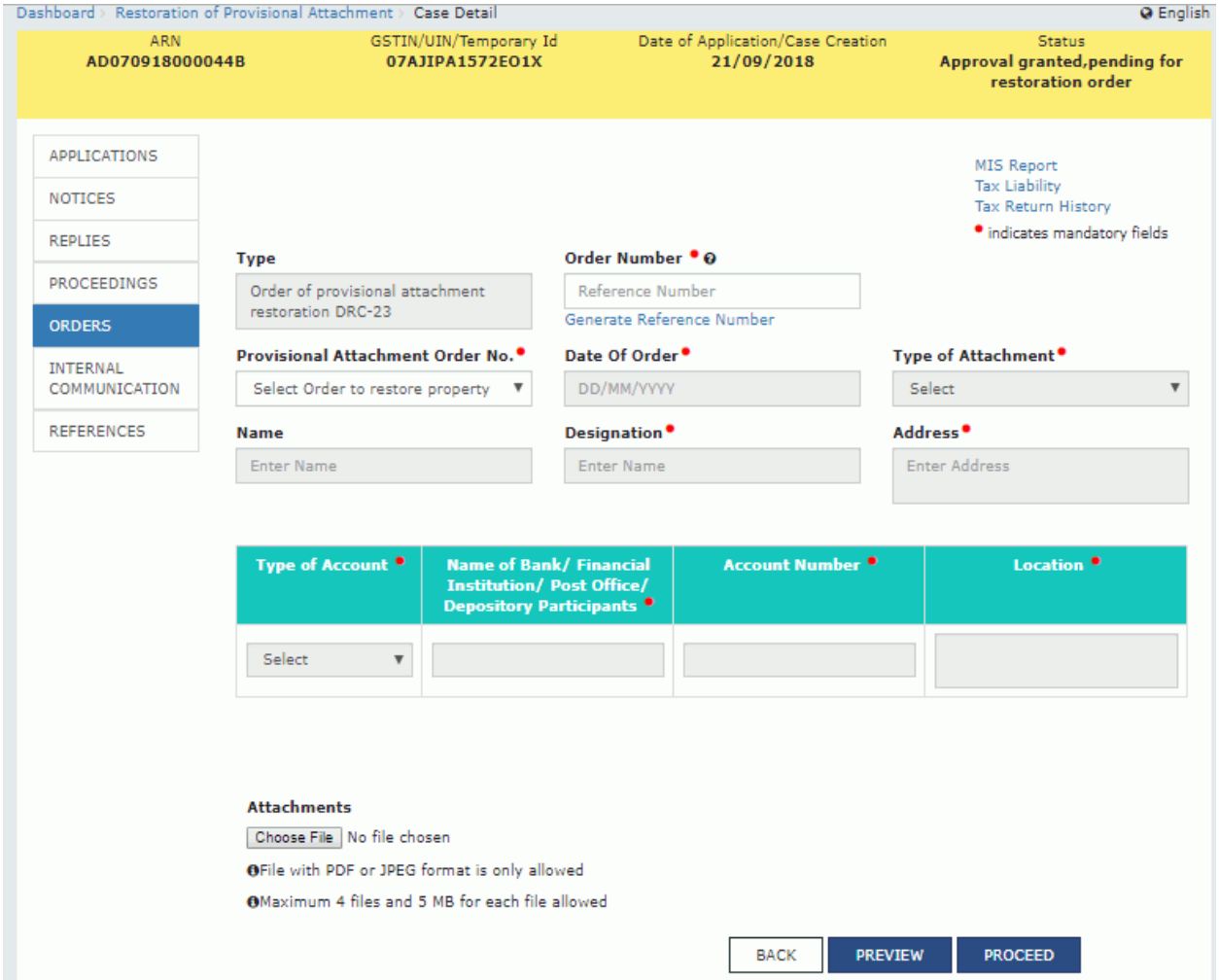
K. Issue Order of Provisional Attachment Restoration Order - DRC-23

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**.



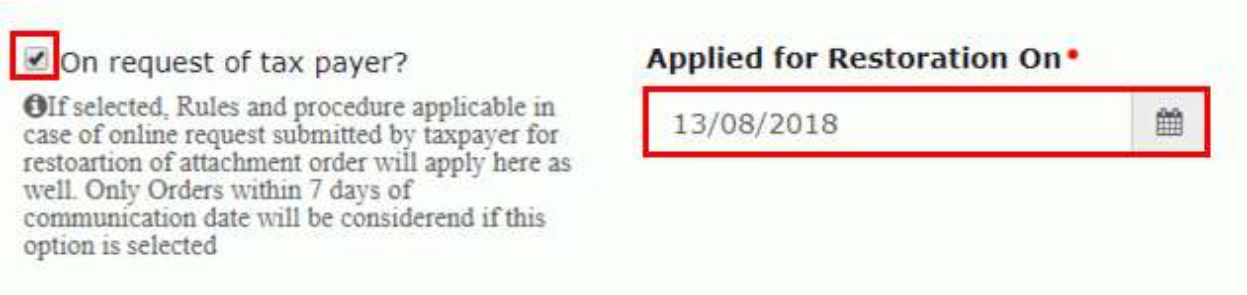
3. The **Provisional Attachment Order** page is displayed.



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

5. 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.

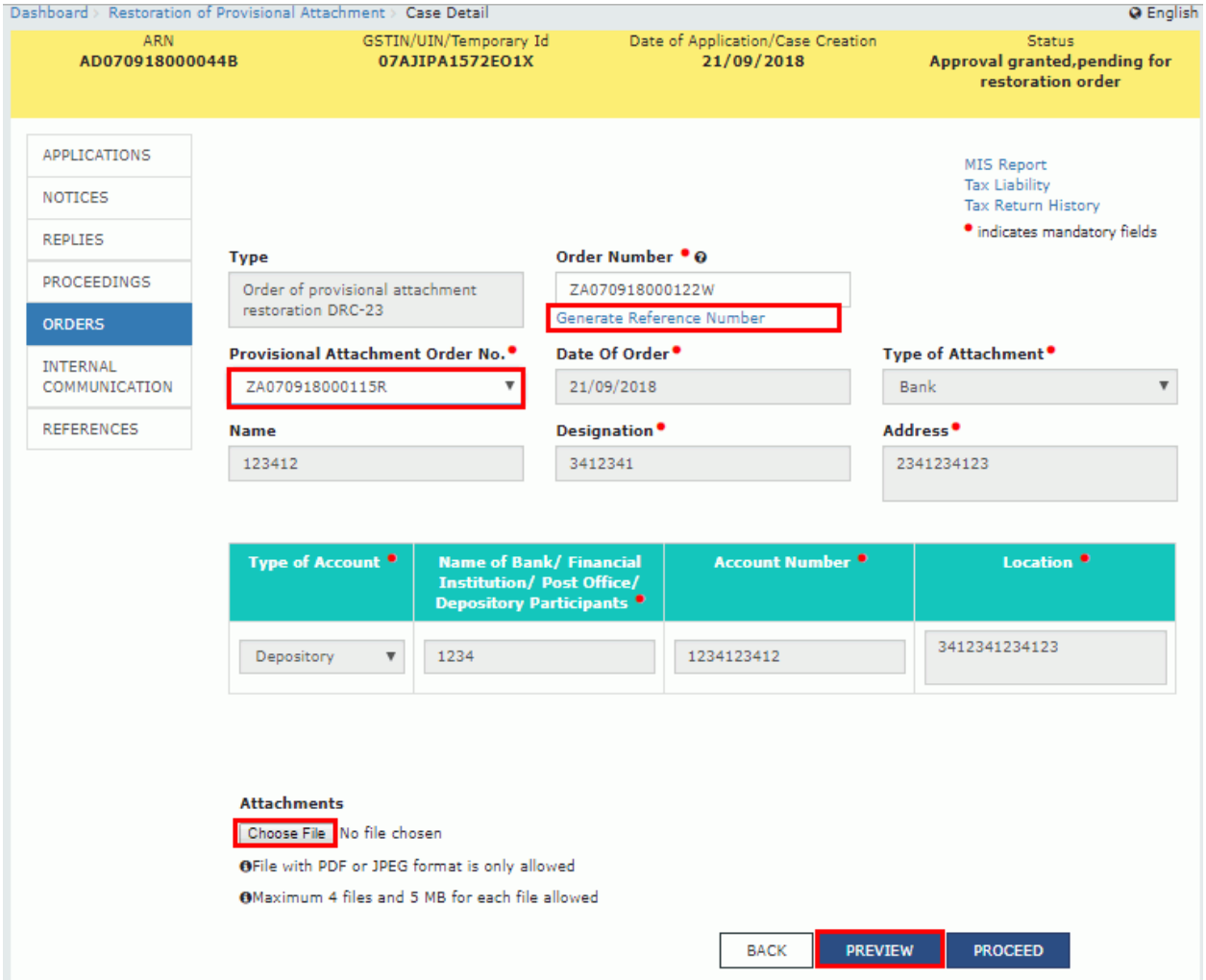


6. Click the **Choose File** button to upload any attachment.

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.



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	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD070918000044B	**07AJIPA1572EO1X**	**21/09/2018**	**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

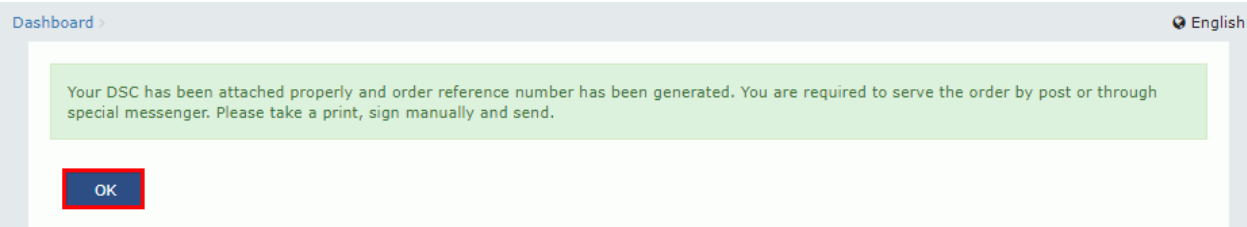
Warning

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:

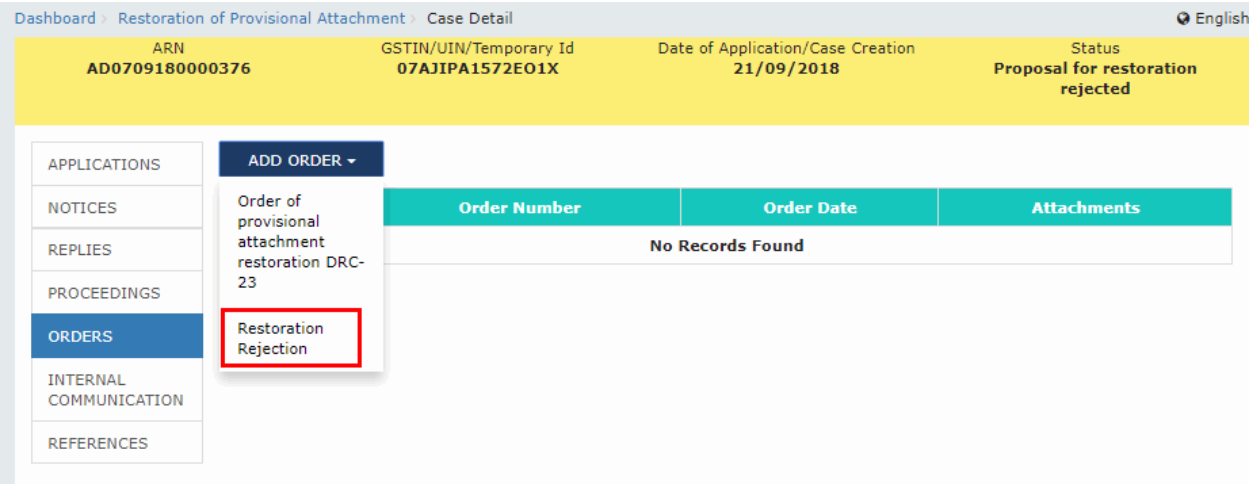
- Status of order is changed to "Restoration Order Issued".
- Order of restoration of provisional attachment will be generated and it will be served to bank/ post office/ financial institution/ immovable property registering authority by post.
- Proof of delivery must be updated on GST Portal in the References tab.

Go back to the Main Menu

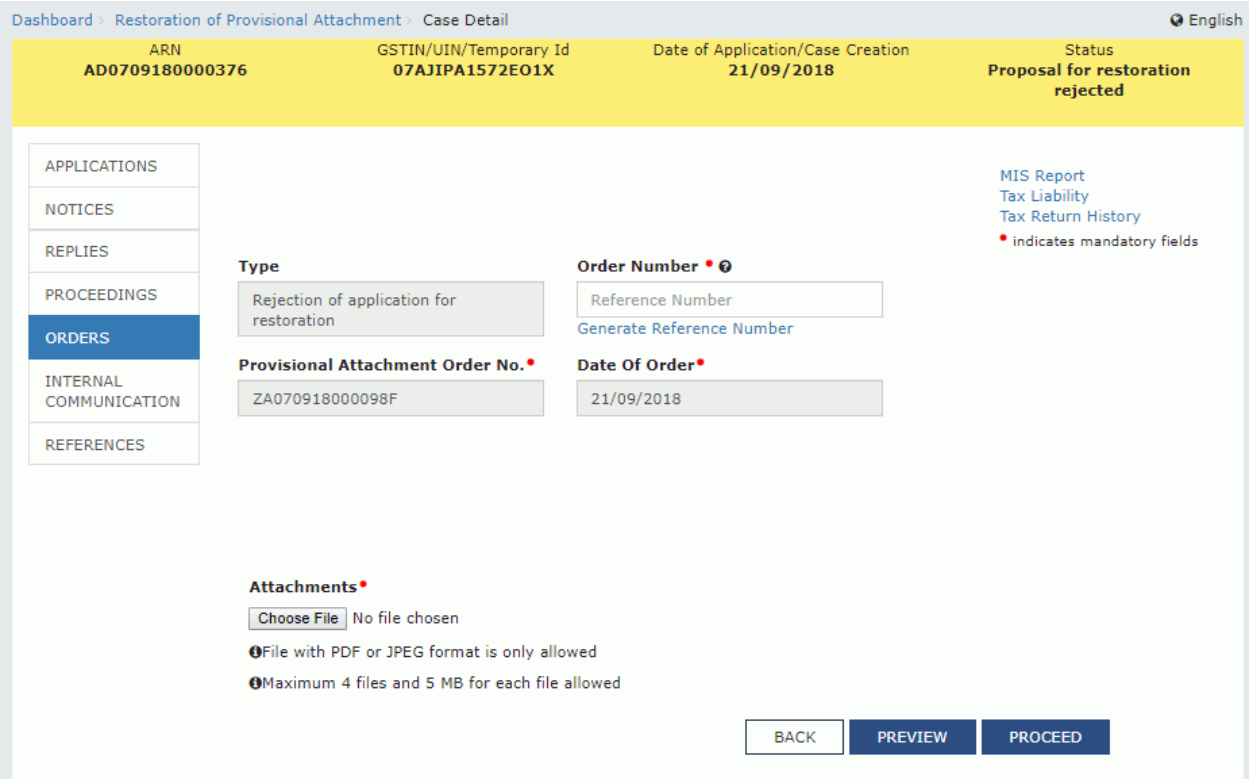
L. Issue Restoration Rejection Order

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**.



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

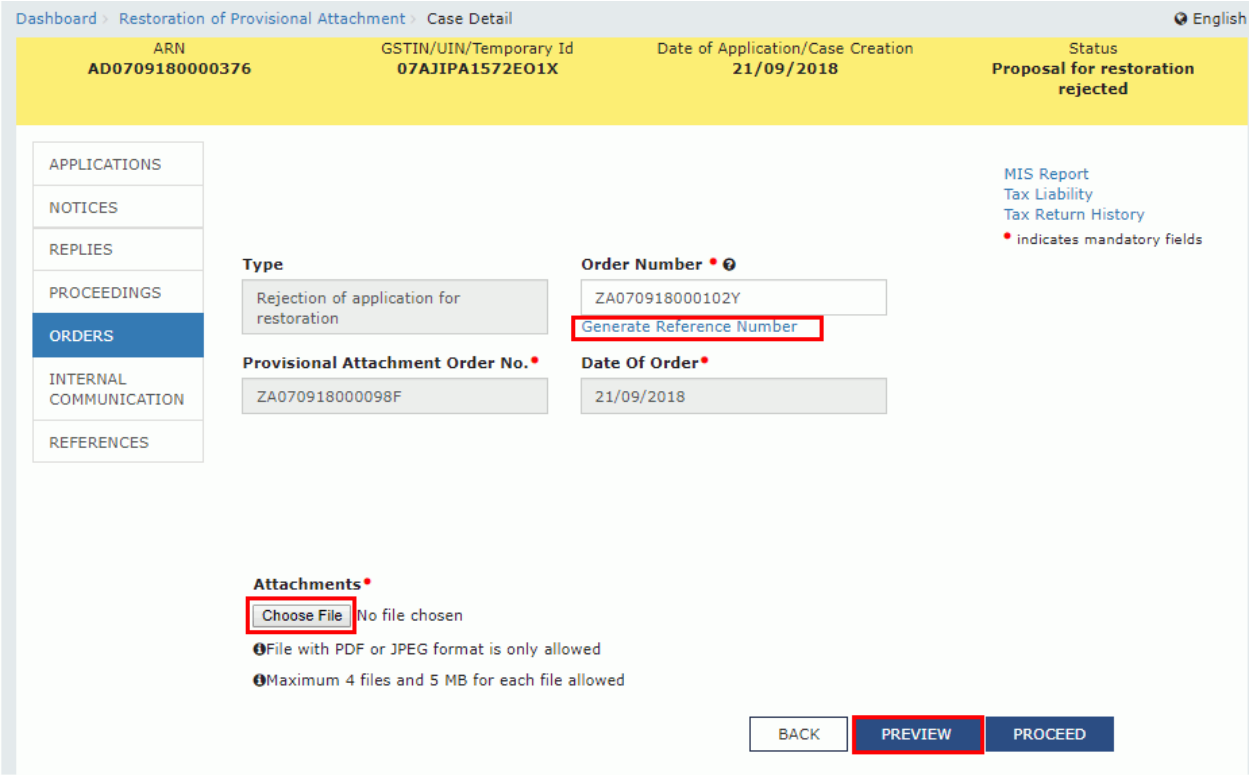


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Click the **Choose File** button to upload any attachment.

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.



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 : 07AJIPA1572EO1X
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

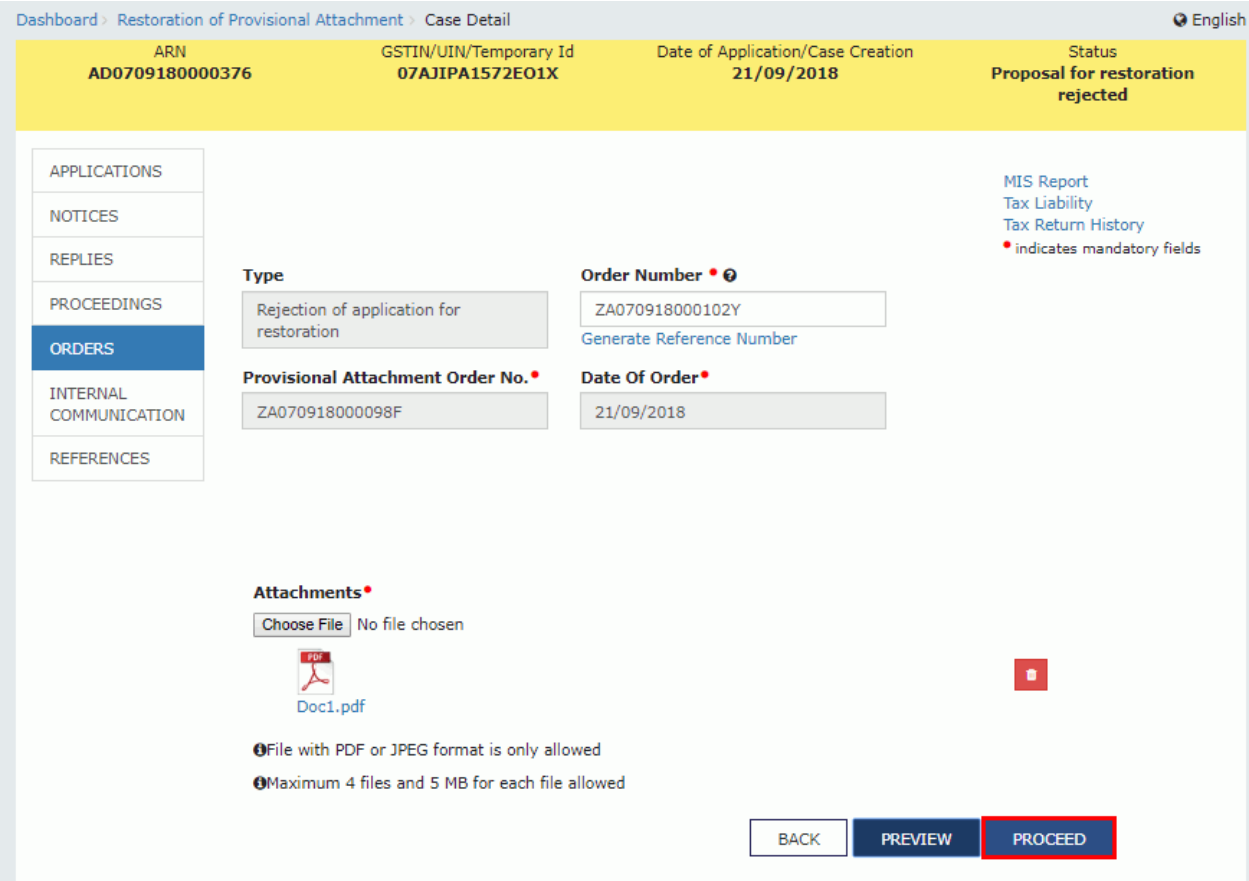
Your application referred to above regarding restoration of provisional attachments was examined but the same was not found to be in order for the reasons mentioned in attached annexure.

Therefore, the application for restoration is rejected.

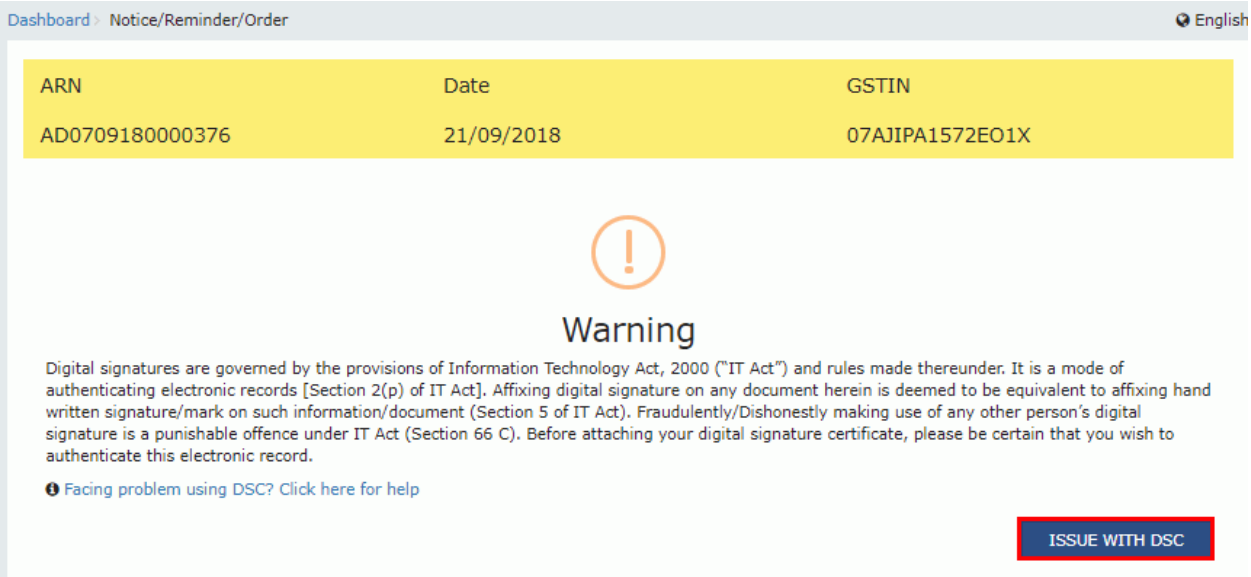
Signature
Name: Nurul MOHAMADBHAI SAIYED
Designation Assistant Commissioner
Jurisdiction 1:Zone 1:Delhi

Draft

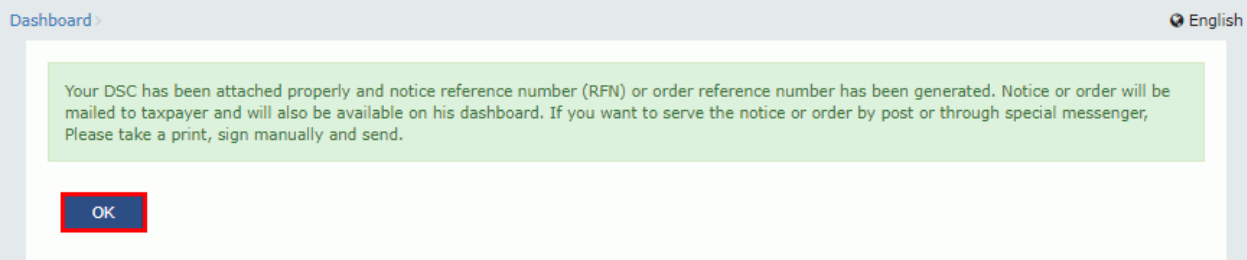
8. Click **PROCEED** button**.**



9. Click **ISSUE with DSC.**



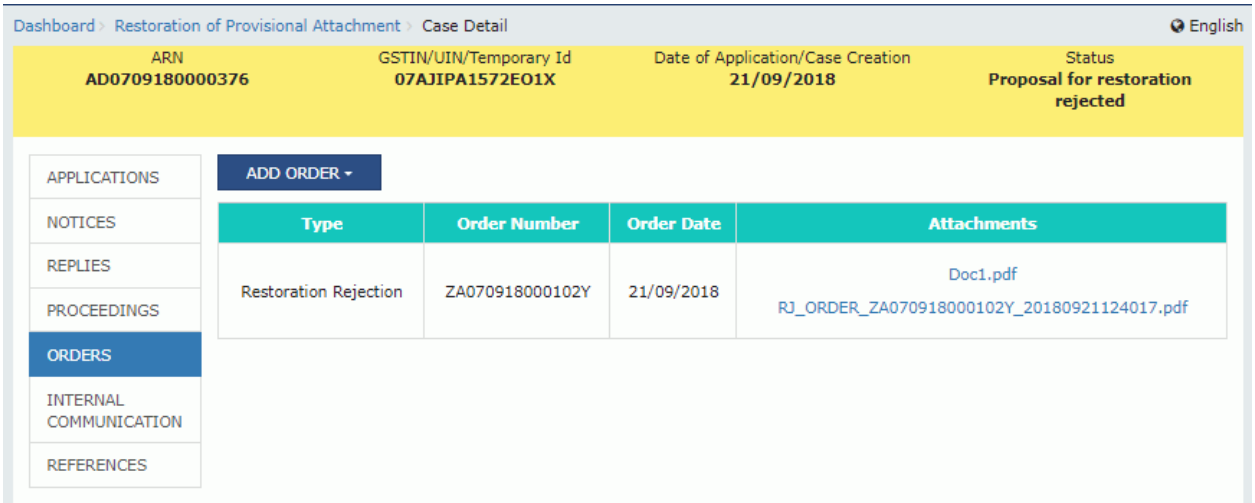
10. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



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.



Go back to the Main Menu

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

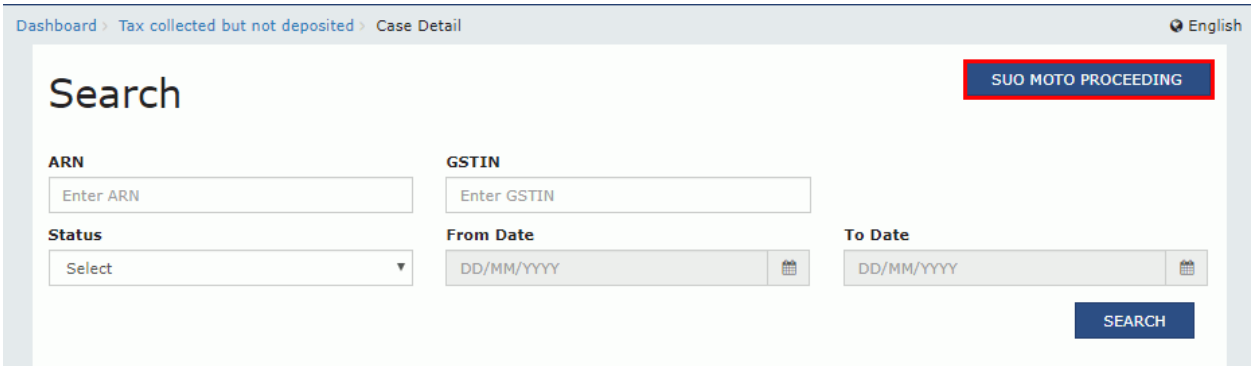
Click each hyperlink above to know more.

A (1). Initiate Suo-Moto Proceedings for conducting Assessment/ Adjudication for Tax collected but not deposited with Government

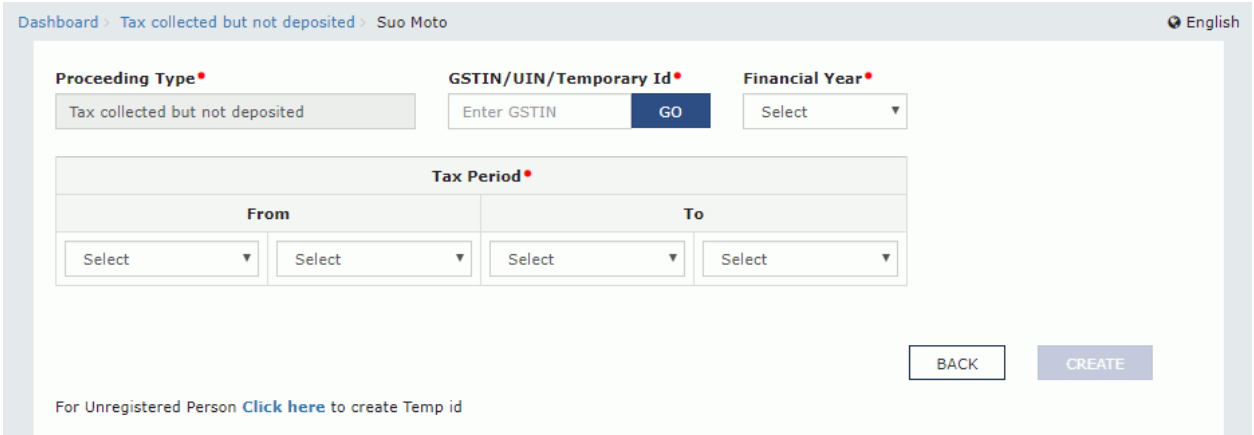
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited** option.

-

4. The **Search** page is displayed.
5. Click the **SUO MOTO PROCEEDING** button.



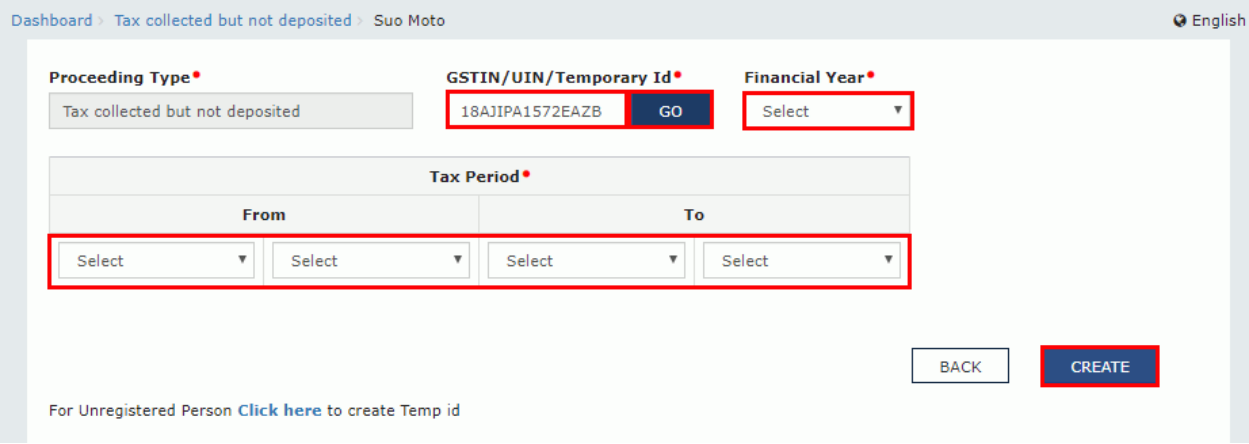
6. The **Suo Moto** page is displayed. The “Proceeding Type” field gets auto-populated.



7. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer.

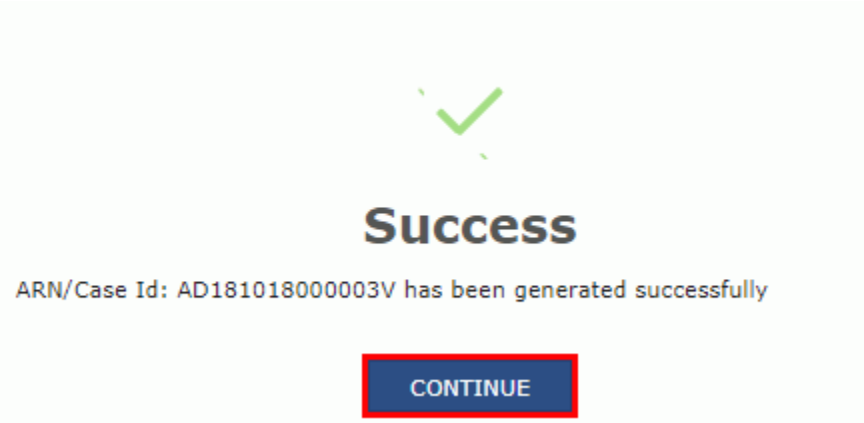
Note: To create Temporary Id of an unregistered taxpayer, you can click the **Click here** hyperlink provided on the left-below side of the page. To know more on how to create a Temporary ID, refer to the Suo Moto Registration User Manual.

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.



-

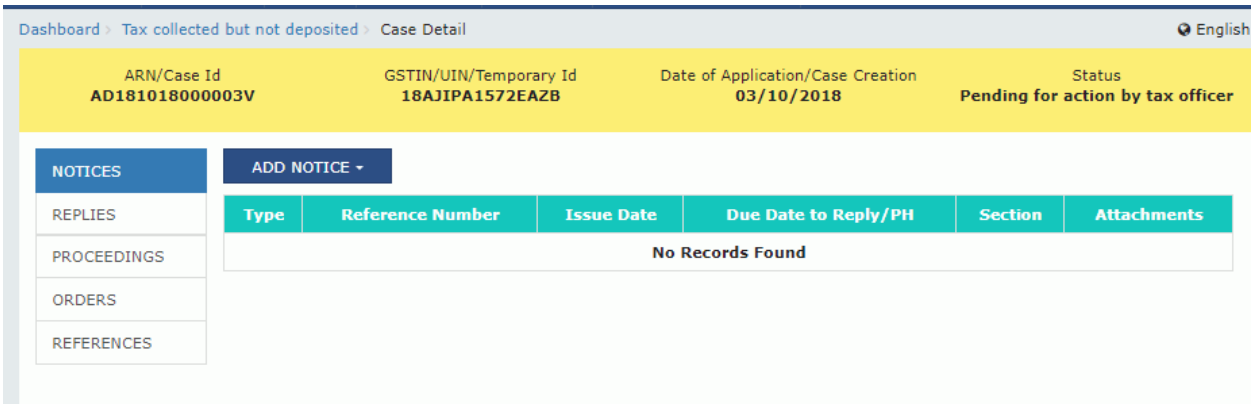
12. A success message is displayed and ARN/ Case ID is created and displayed on the screen. Click **CONTINUE**.



-

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.

-



-

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.

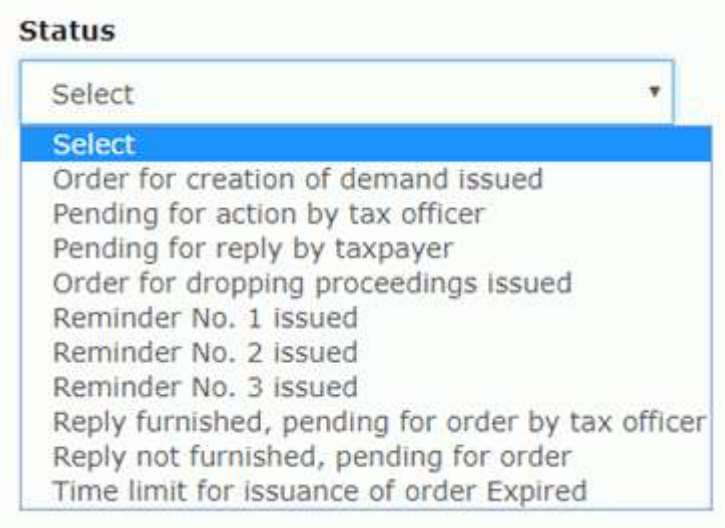
Go back to the Main Menu

A (2). Go to Tax collected but not deposited application page by either searching for the ARN (Application Reference Number)/GSTIN/Status/Period

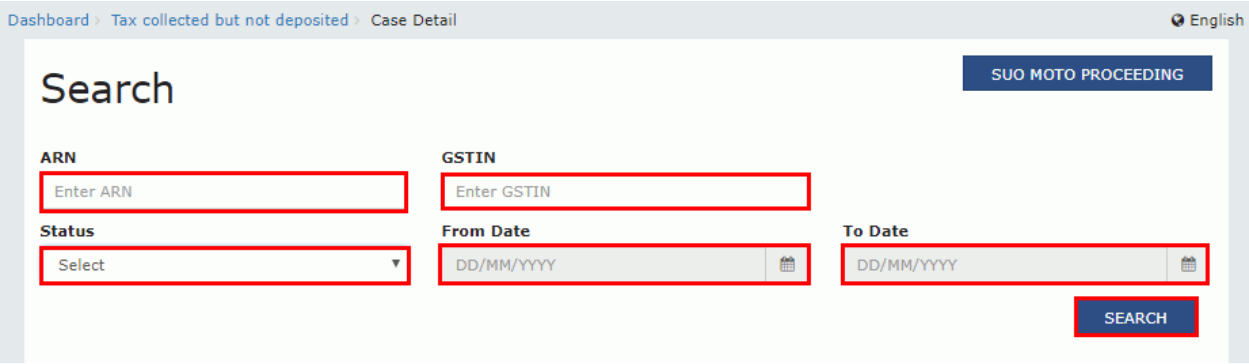
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Tax collected but not deposited** option.

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.

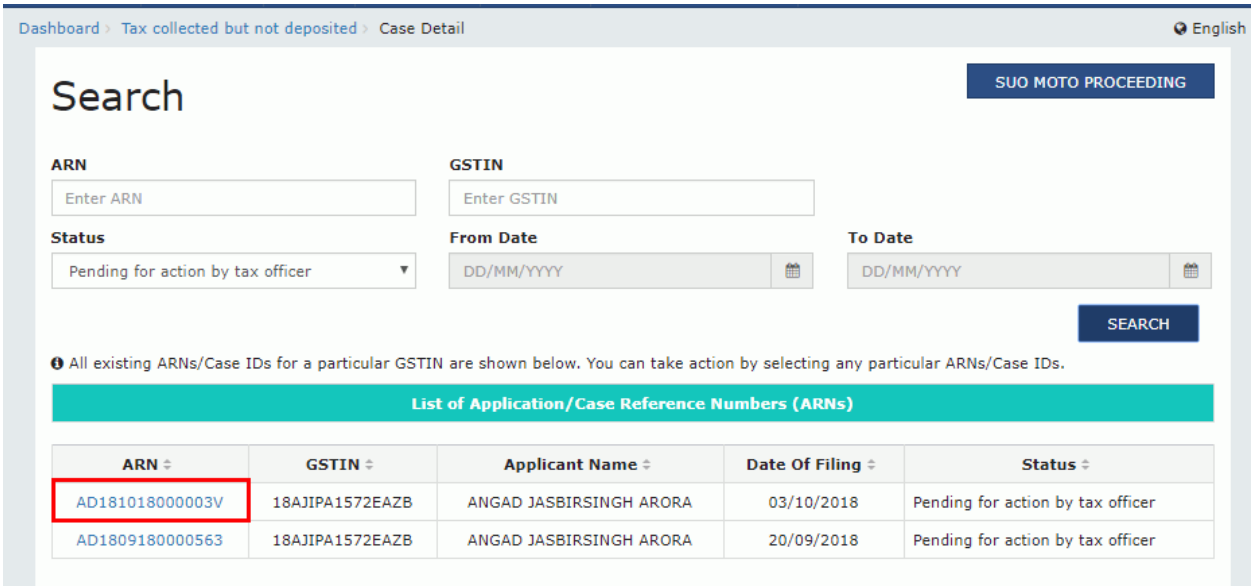
Note: You must enter data in at least one field to proceed.



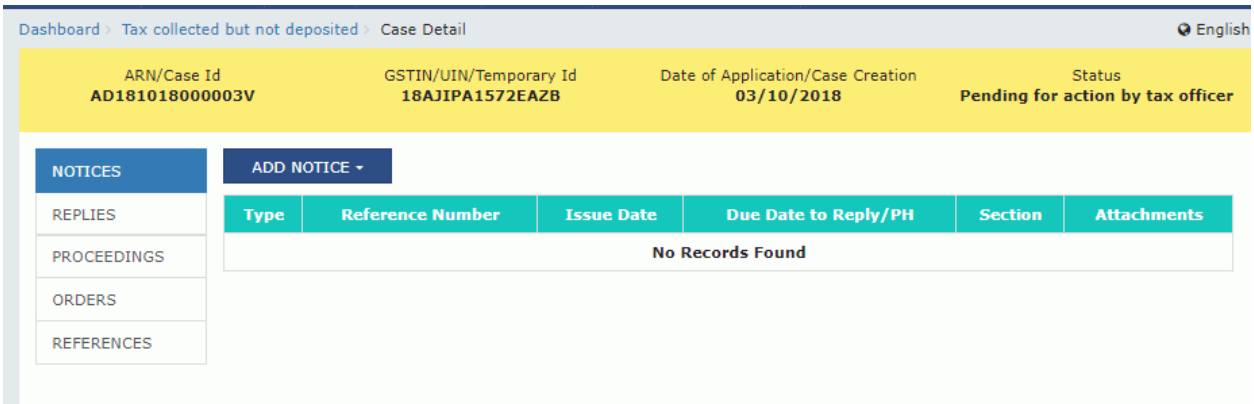
5. Click the **SEARCH** button.



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



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.

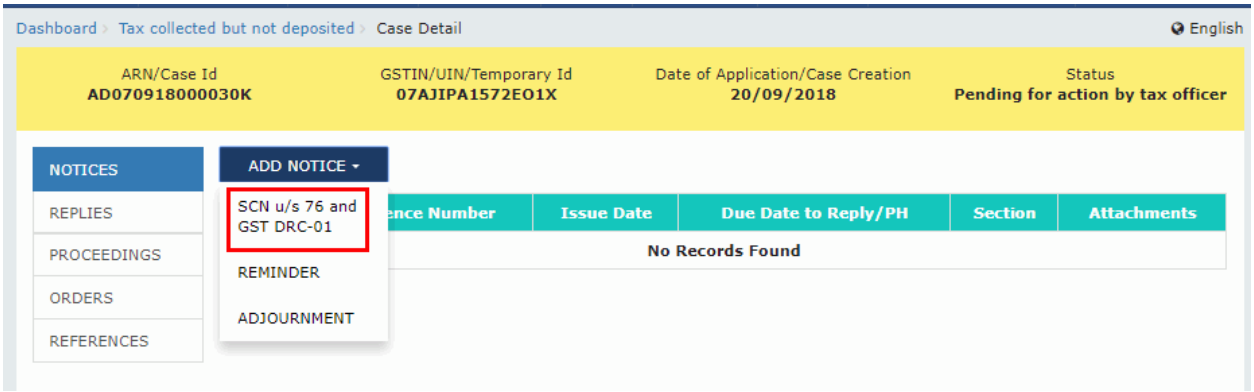


Go back to the Main Menu

B. Issue Notice to the Taxpayer

To issue notice to the taxpayer, perform following steps:

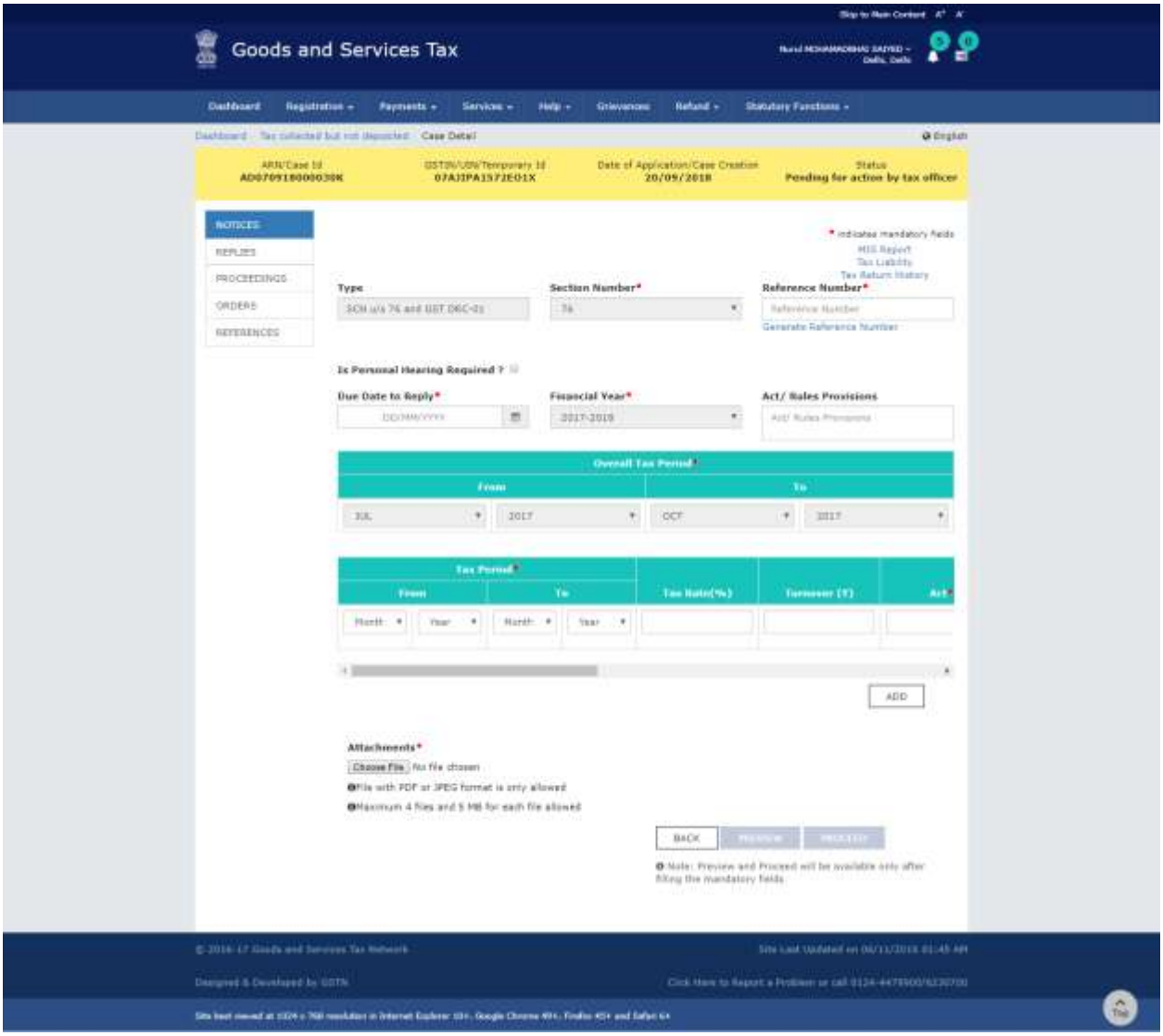
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(SCN/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **SCN u/s 76 and GST DRC-01**.



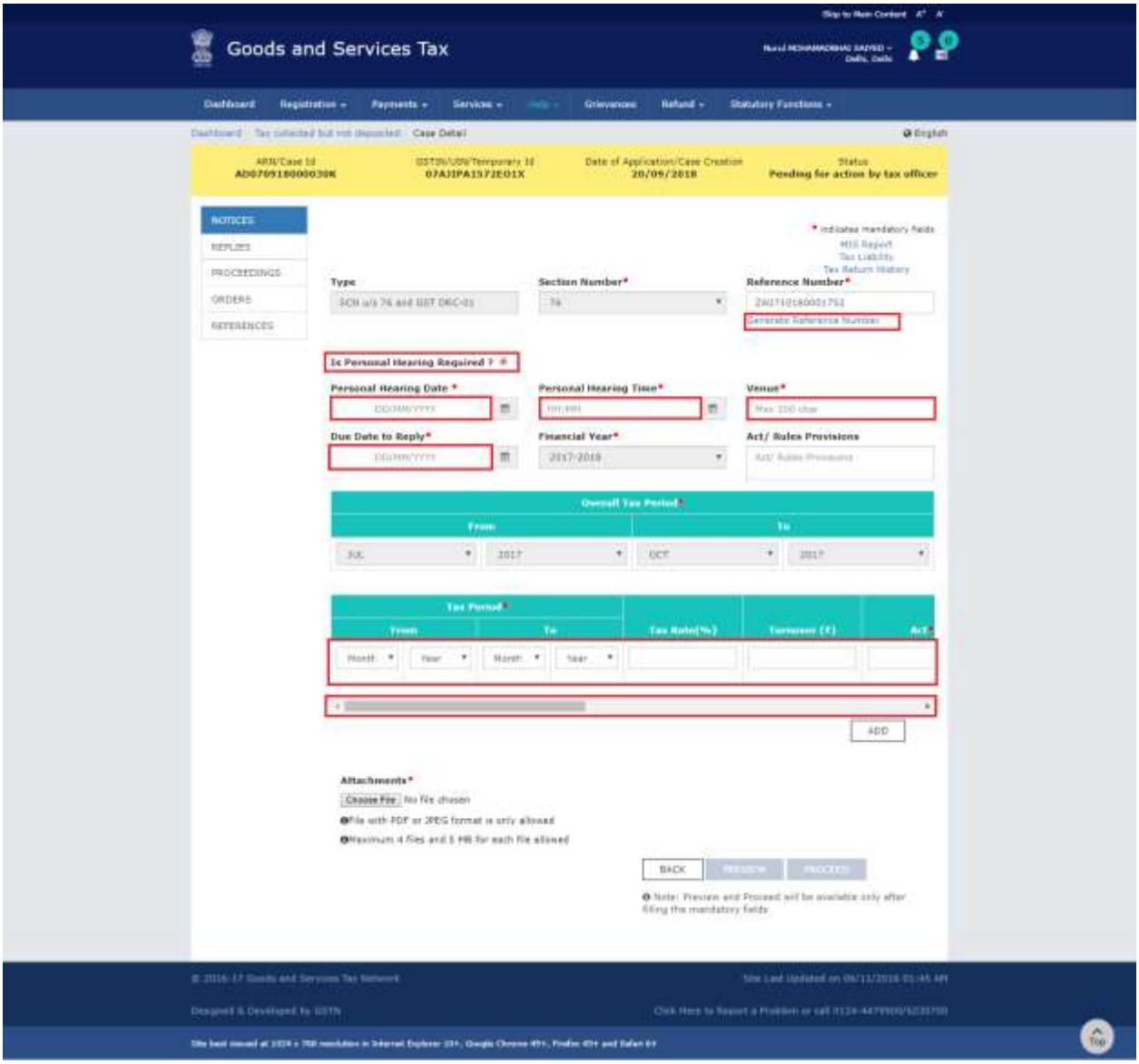
3. The **SCN** page is displayed. The **Type and Section Number** fields are auto-populated.

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:

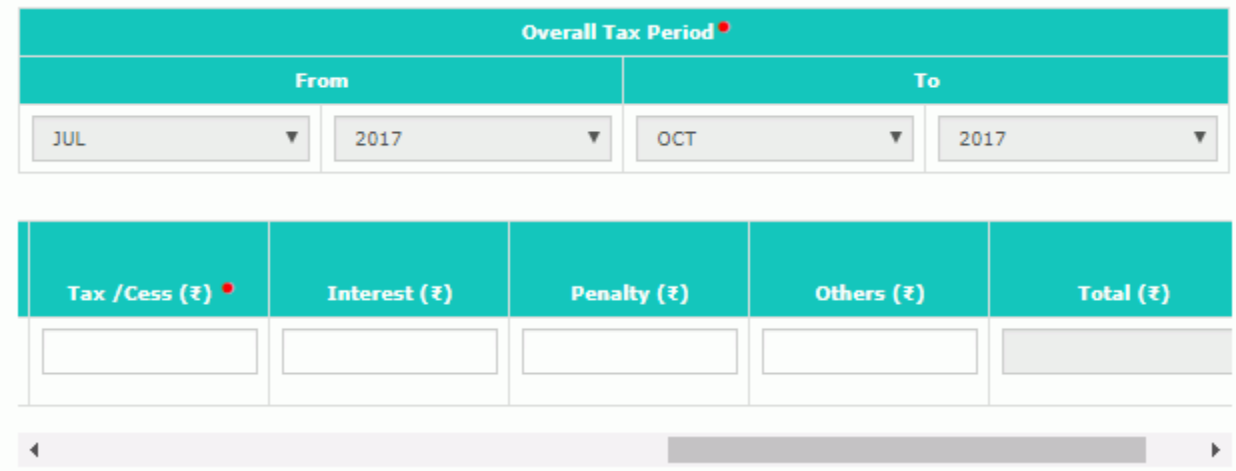
- **MIS Reports:** Contains all available MIS Reports.
- **Tax Liability:** Contains details of estimated tax liabilities of current tax period as updated from Form GSTR-1, 1A and Form GSTR-2, 2A
- **Tax Return History:** Contains details of the returns of the previous tax periods, and also option to view any other return of the defaulter.



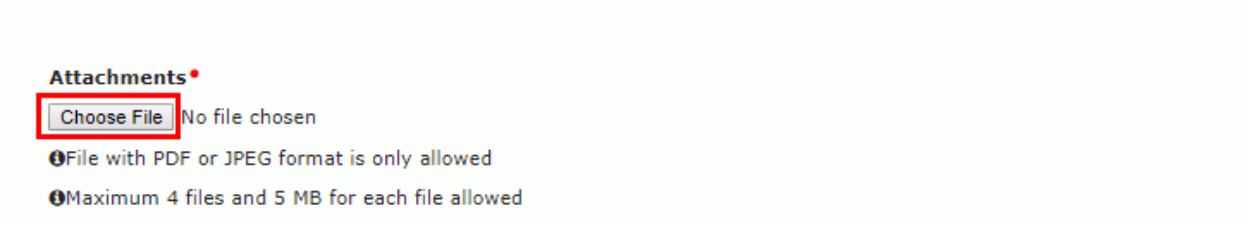
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
6. Select the **Personal Hearing Date** using the calendar.
7. Select the **Personal Hearing Time**.
8. In the **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. In the **Act/ Rules Provisions** field, enter the name of the act or rule provision.
11. Select the **From** and **To** drop-down lists of the Tax period field.



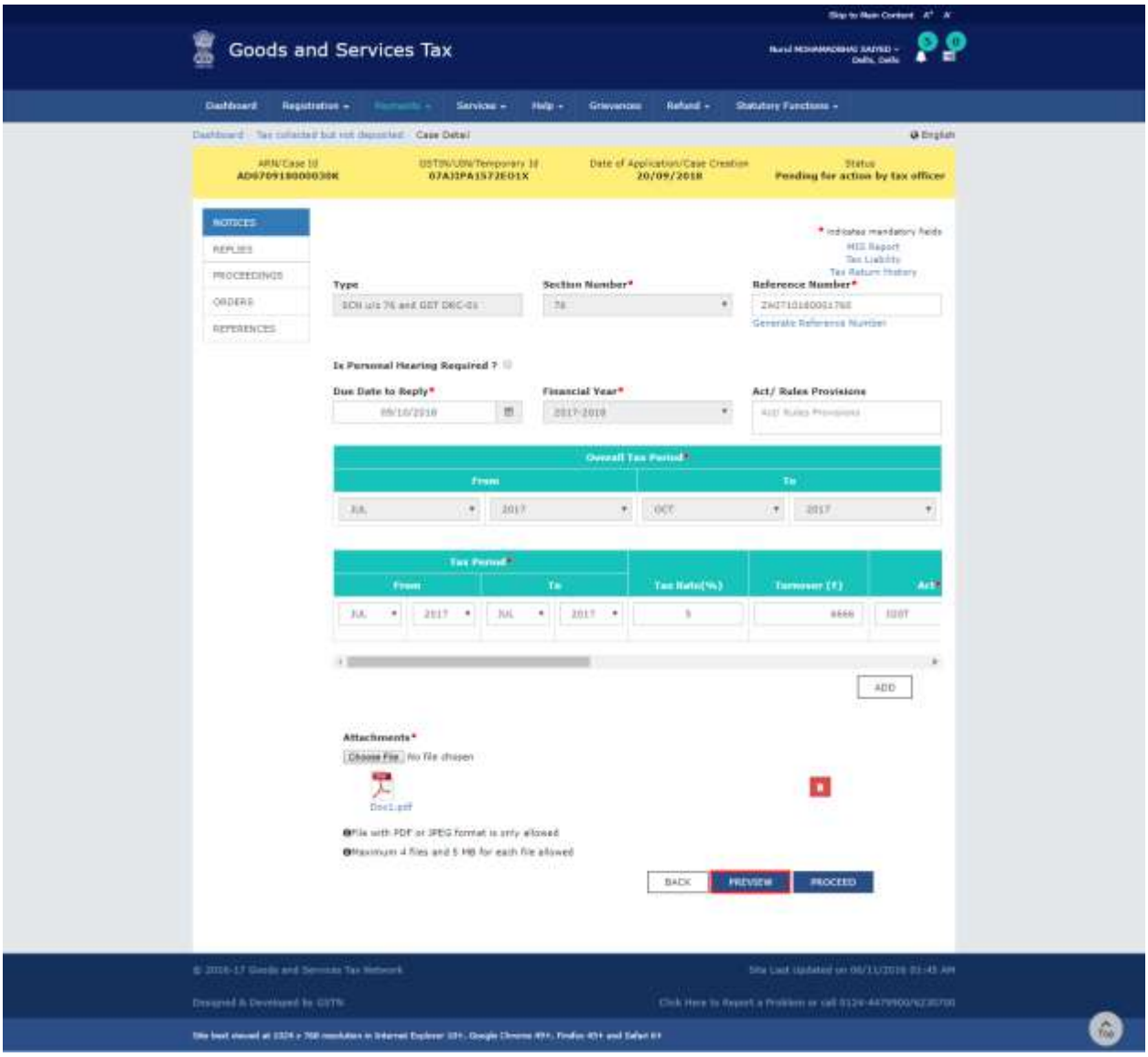
12. Scroll to the right and enter the tax details.



13. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.



14. Click **PREVIEW** and a system-generated draft notice of personal hearing gets downloaded into your machine as displayed.



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 personnel 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.

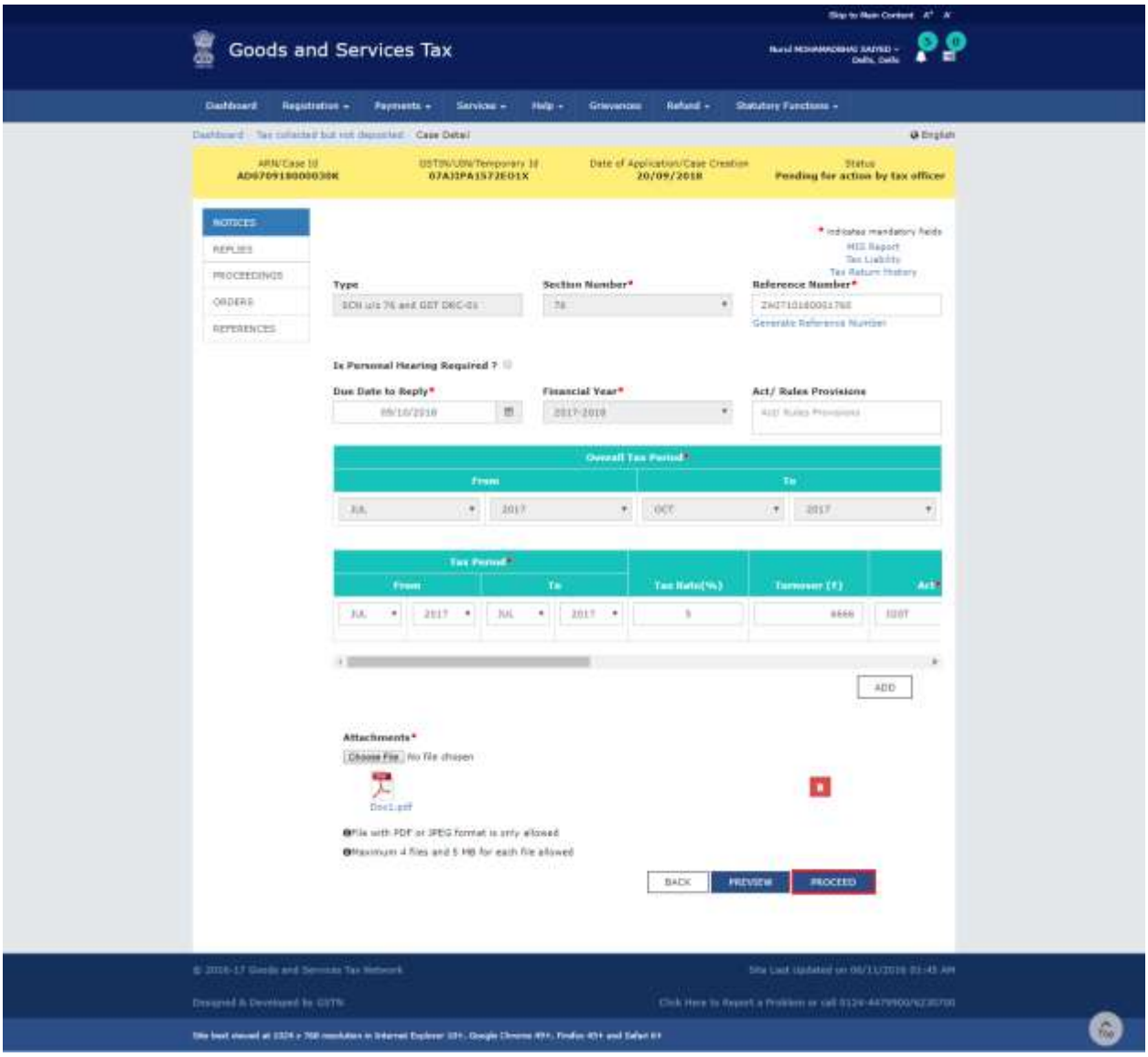
Sr. No.	Description	Particulars
1	Section under which show cause notice is issued	76
2	Date by which reply has to be submitted	09/10/2018
3	Date of personal hearing	NA
4	Time of personal hearing	NA
5	Venue where personal hearing will be held	NA

Demand Details-

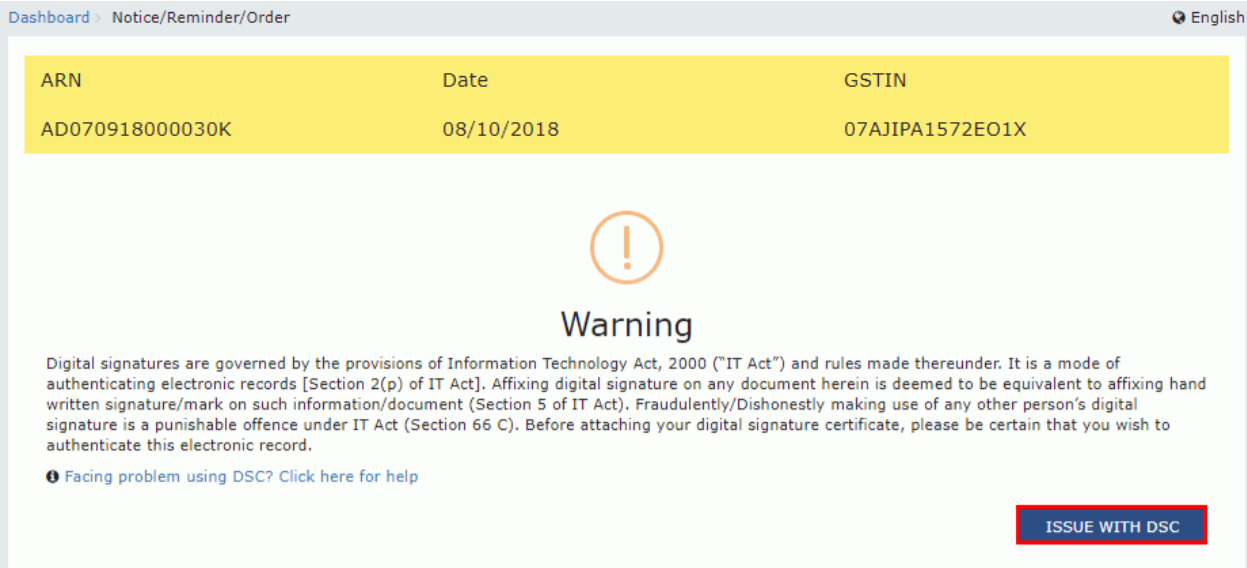
(Amount in Rs.)

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

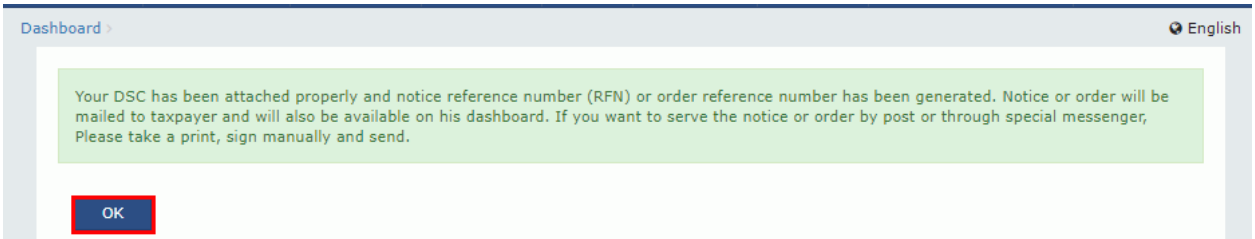
16. Go back to the Notice page. Click **PROCEED** button**.**



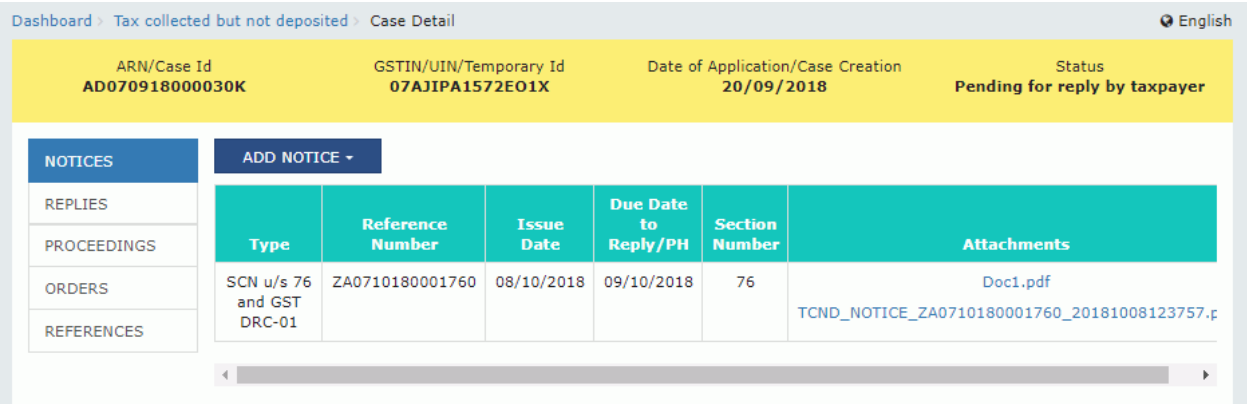
17. Click **ISSUE with DSC.**



18. The **Dashboard** page is displayed with the following confirmation message. Click **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.

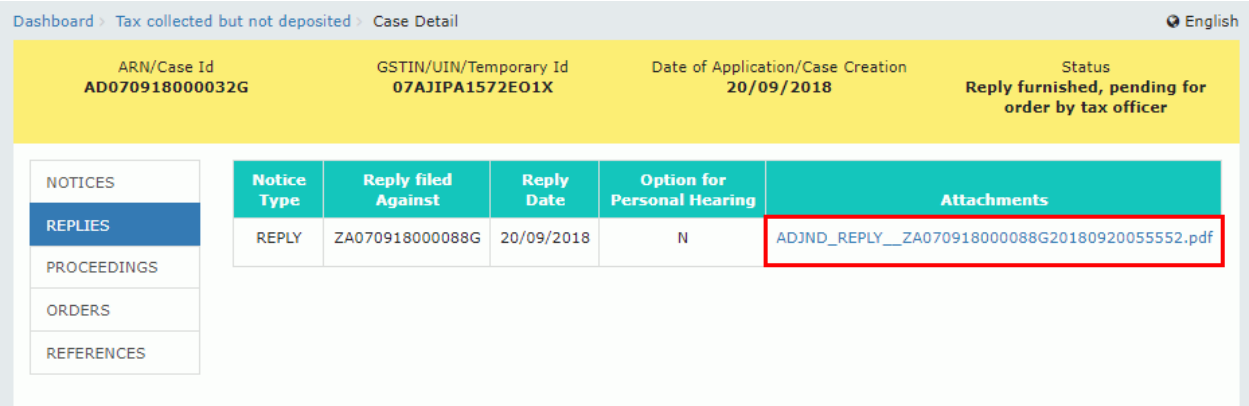


Go back to the Main Menu

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.

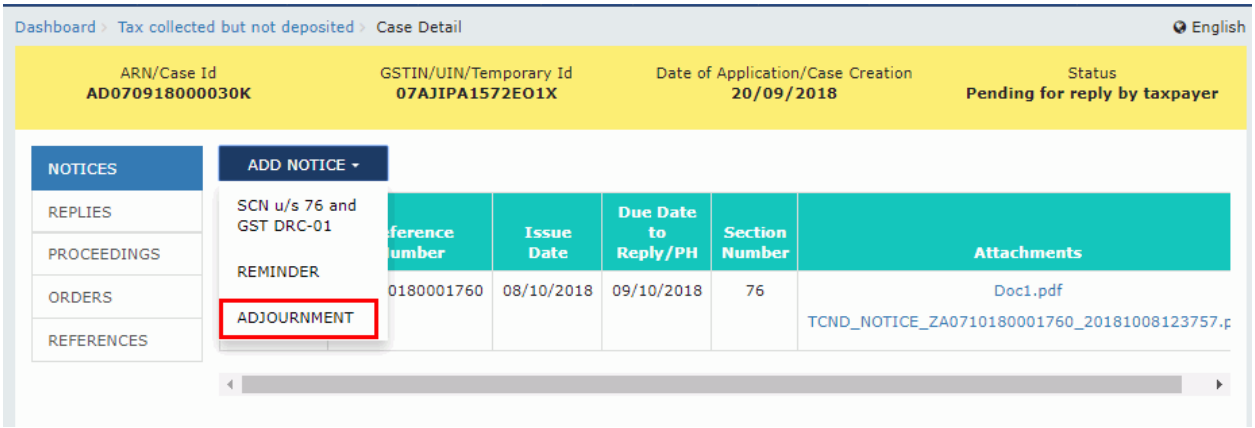


Go back to the Main Menu

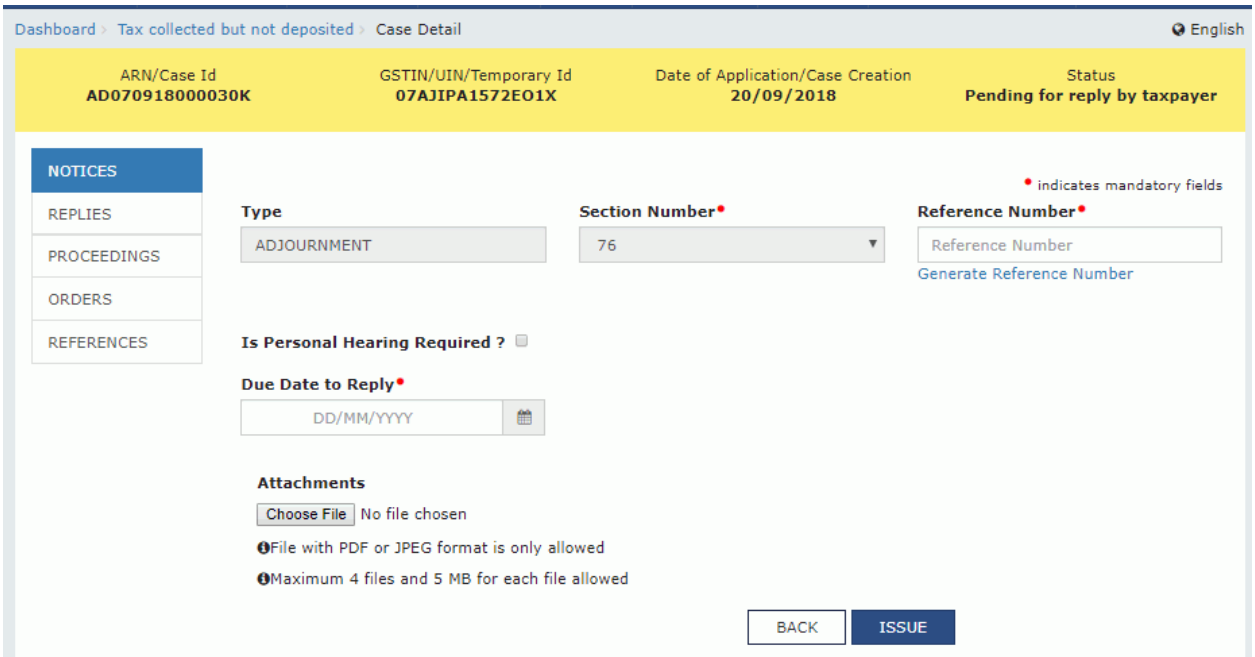
D. Issue an Adjournment, if needed

To update adjournment details, perform following steps:

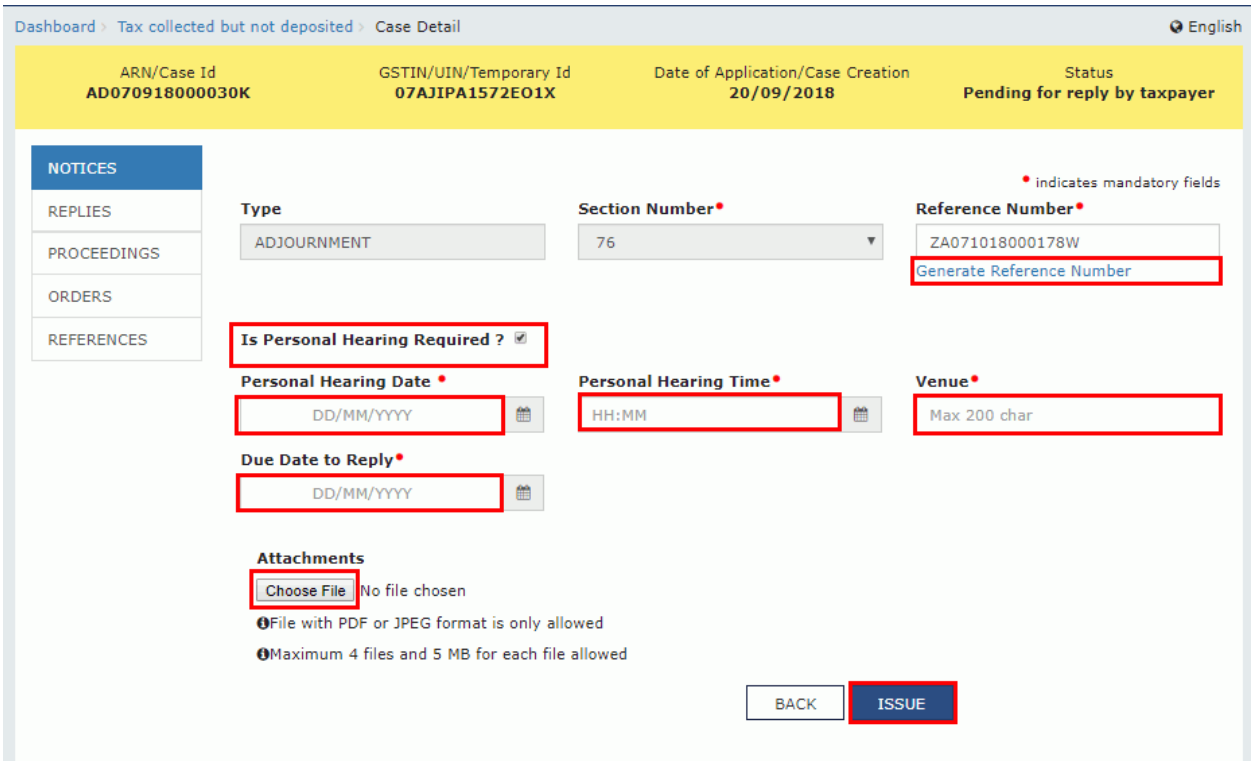
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(SCN/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.



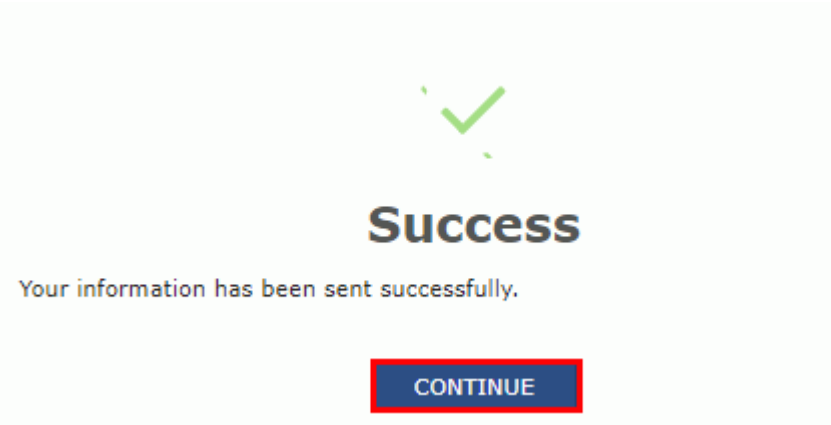
3. The **ADJOURNMENT** page is displayed.



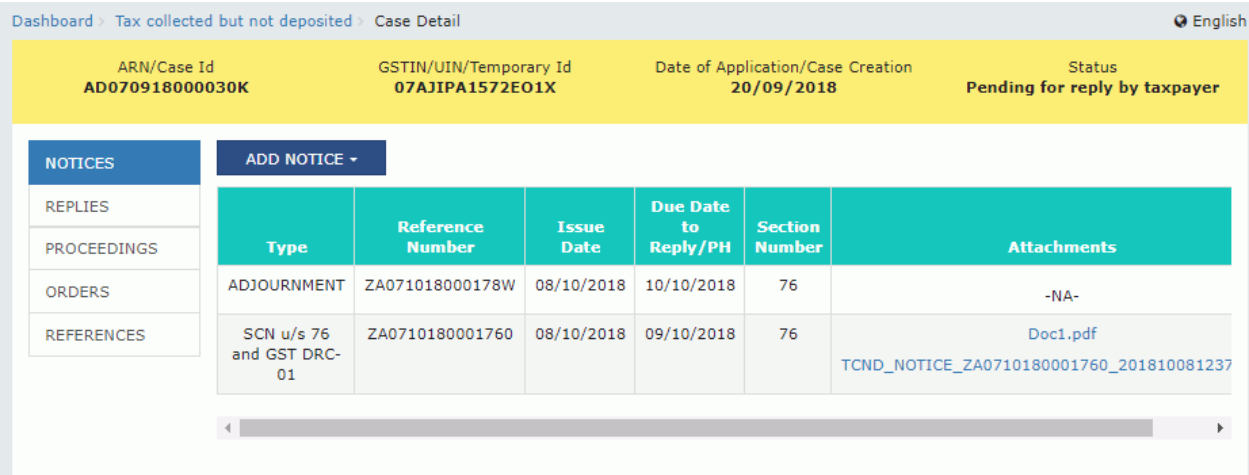
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.
6. Select the **Personal Hearing Date** using the calendar.
7. Select the **Personal Hearing Time**.
8. In the **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**.**



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.

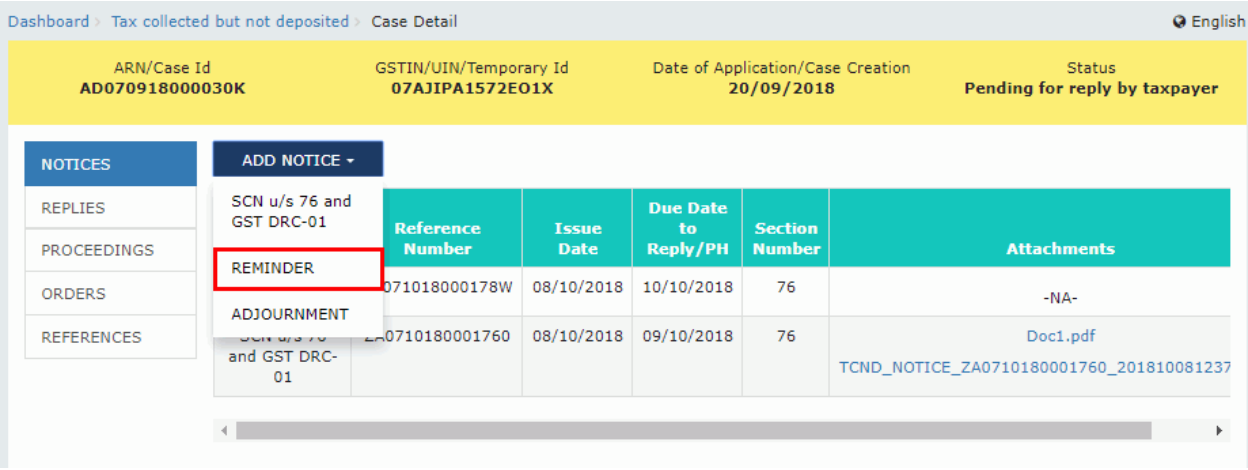


Go back to the Main Menu

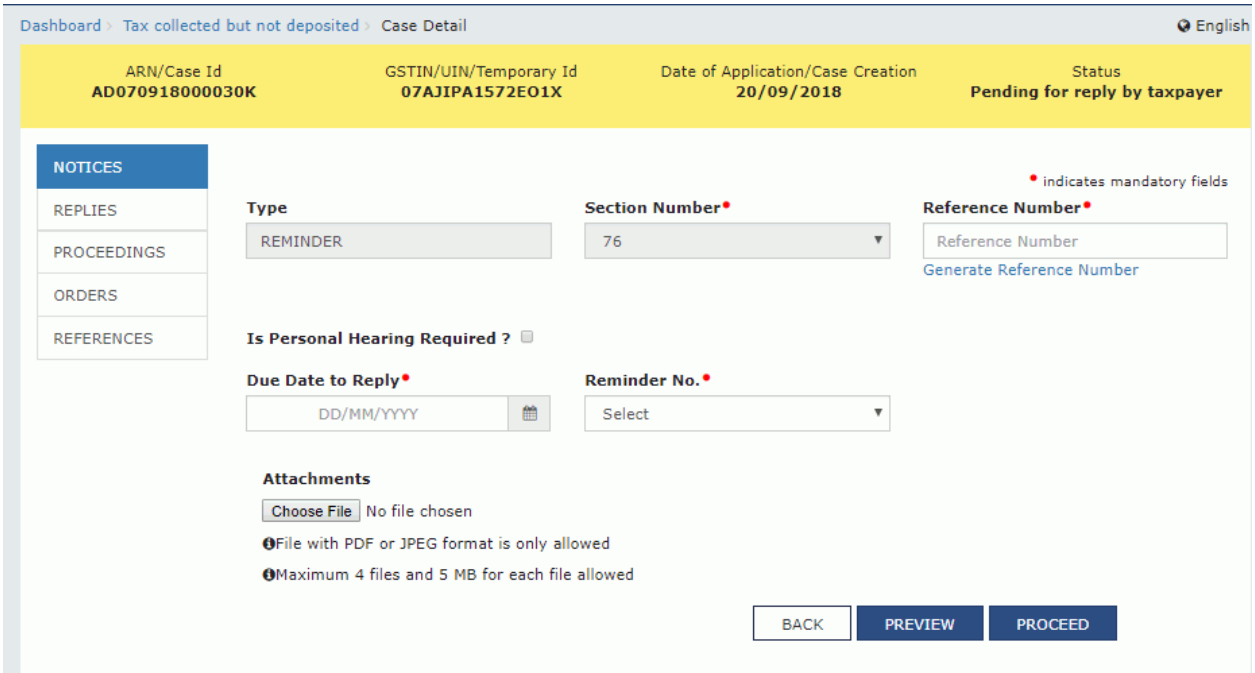
E. Issue a Reminder, if needed

To issue a reminder to the taxpayer, perform following steps:

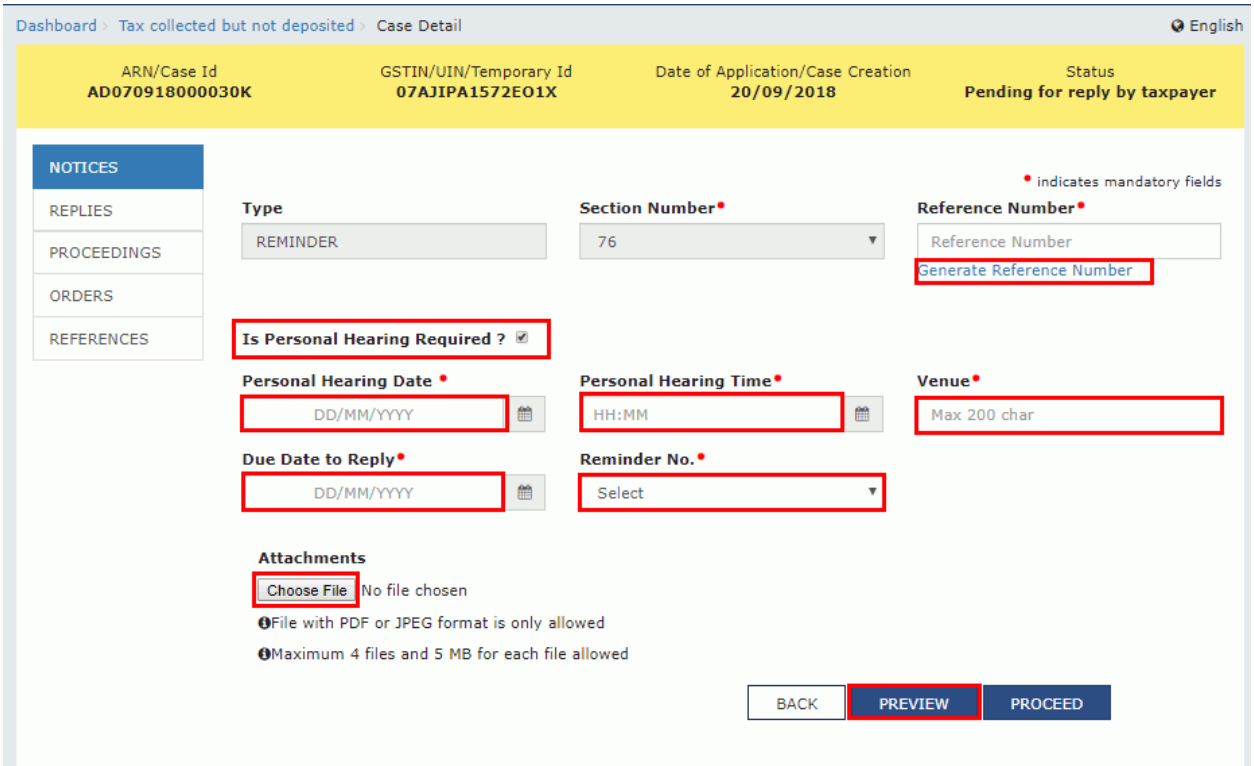
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(SCN/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.



3. The **REMINDER** page is displayed.



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. Select the **Reminder Number** from the drop-down list. You can issue maximum of 3 reminders to the taxpayer.
12. Click **PREVIEW** and a system-generated draft notice of personal hearing gets downloaded into your machine as displayed.



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: 07AJIPA1572E01X
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.

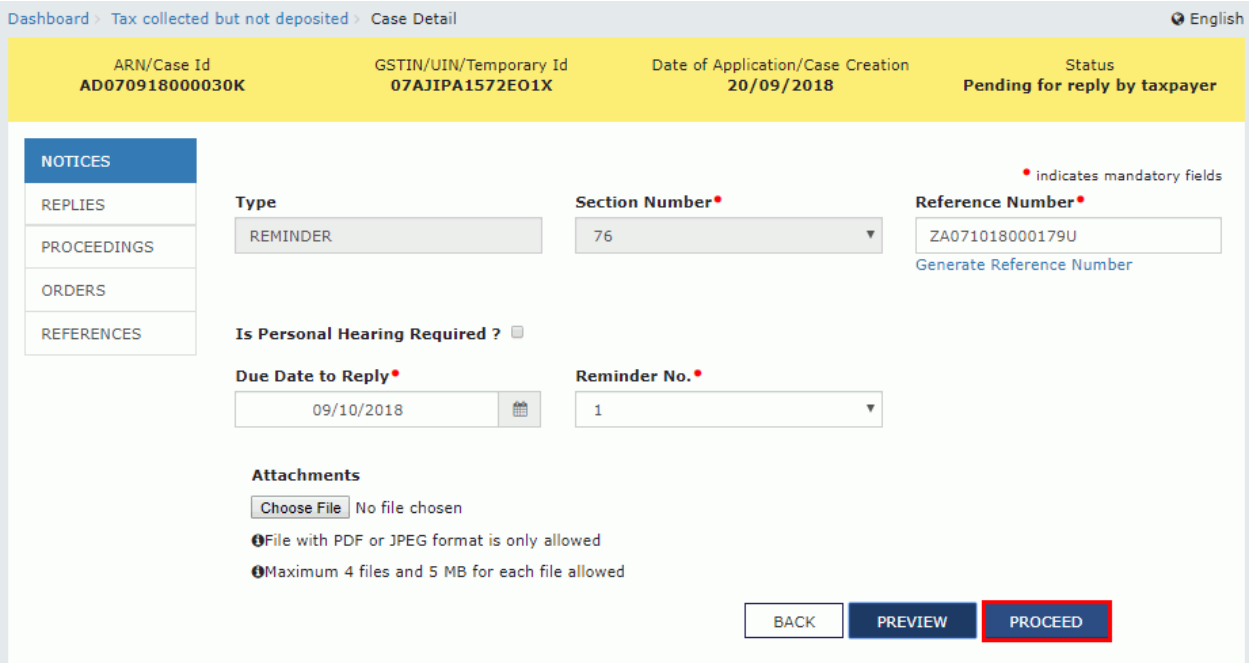
You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.

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

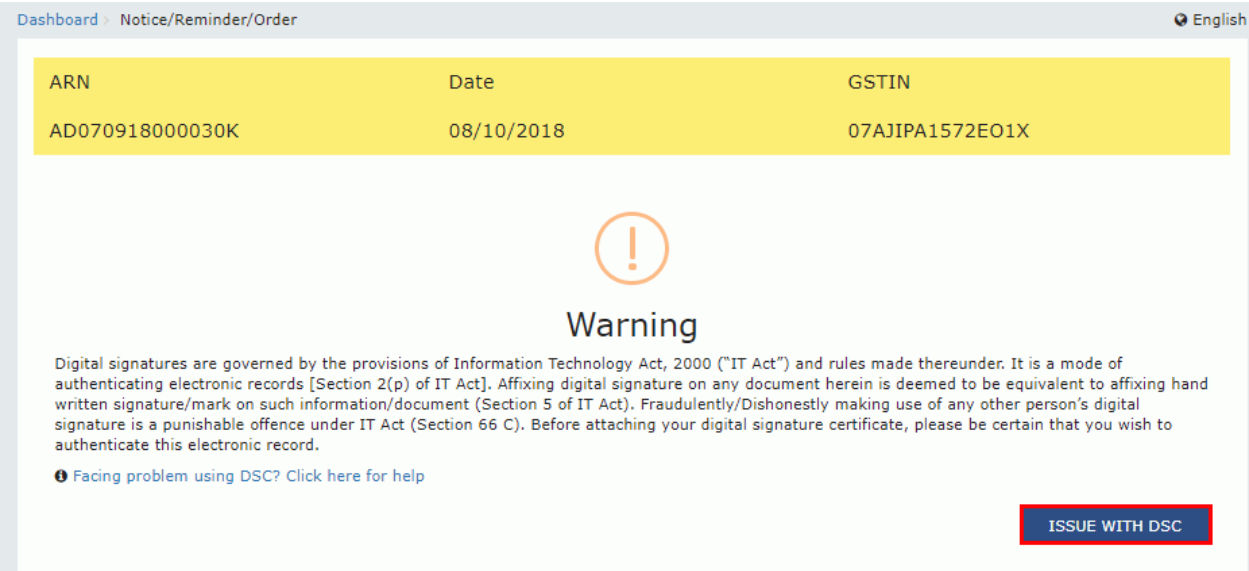
Signature
Name: Nurul MOHAMADBHAI SAIYED
Designation: Assistant Commissioner
Jurisdiction: Delhi

Draft

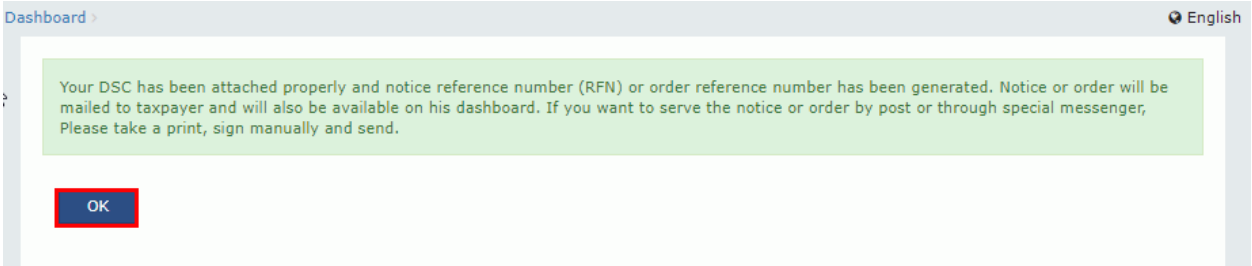
14. Click **PROCEED** button**.**



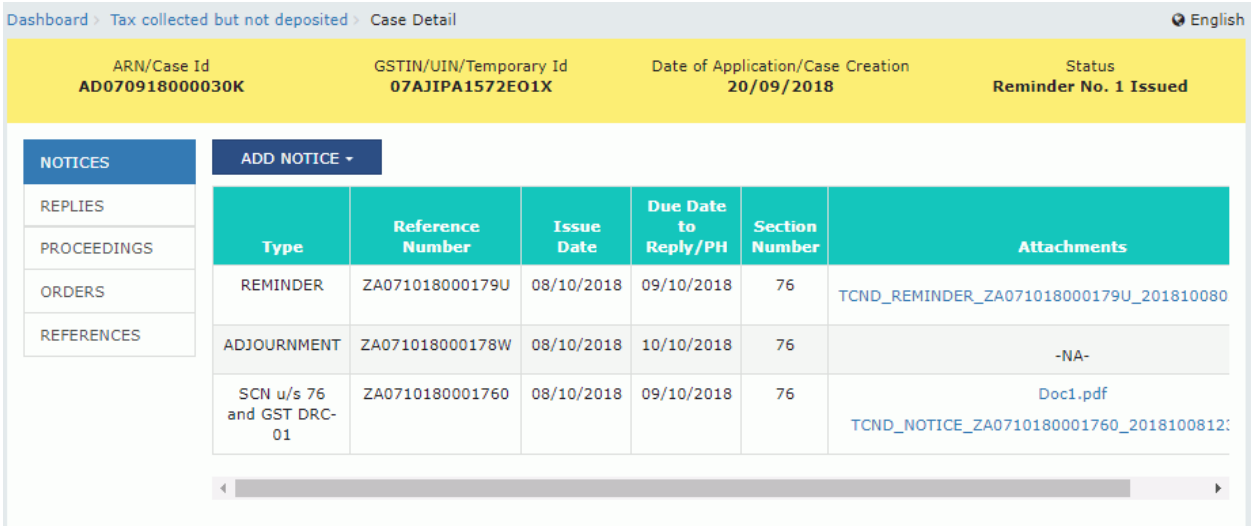
15. Click the **ISSUE WITH DSC** button**.**



16. A success message is displayed. Click **CONTINUE** button**.**



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.

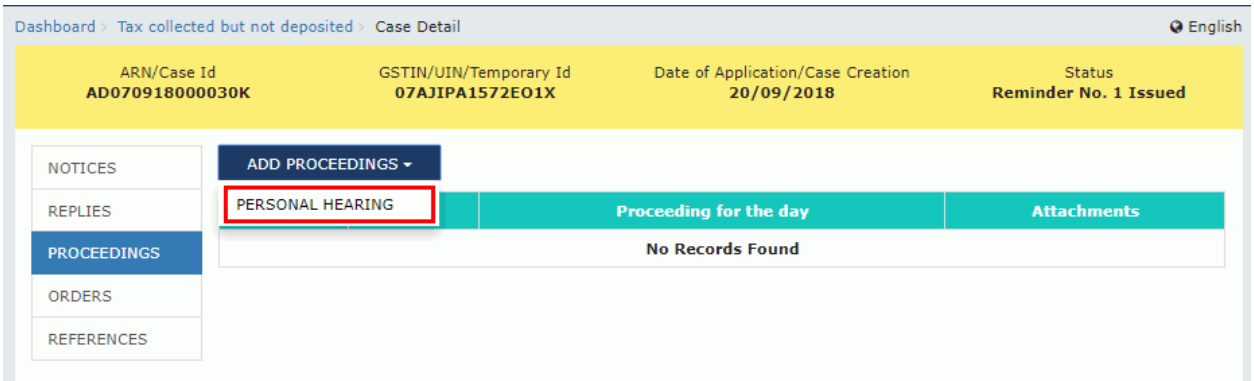


Go back to the Main Menu

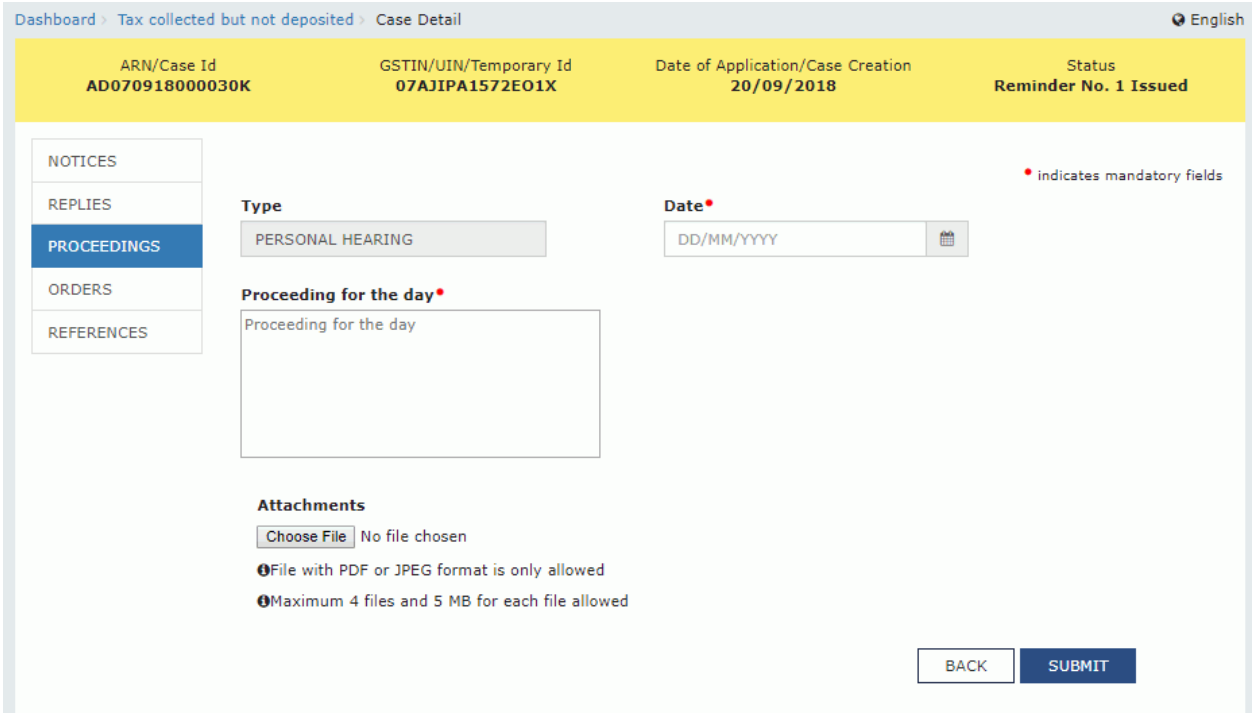
F. Add Personal Hearing Proceedings

To add details of personal hearing, perform following steps:

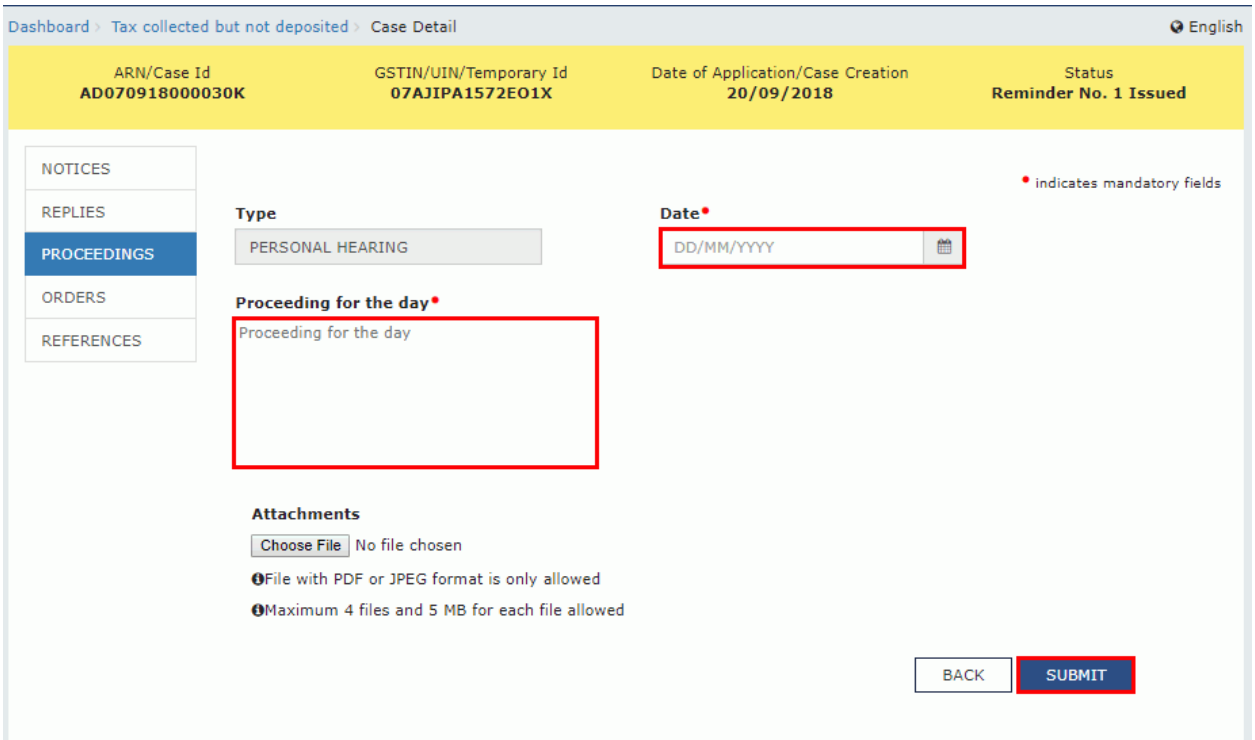
1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab if it is not selected by default.
2. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.



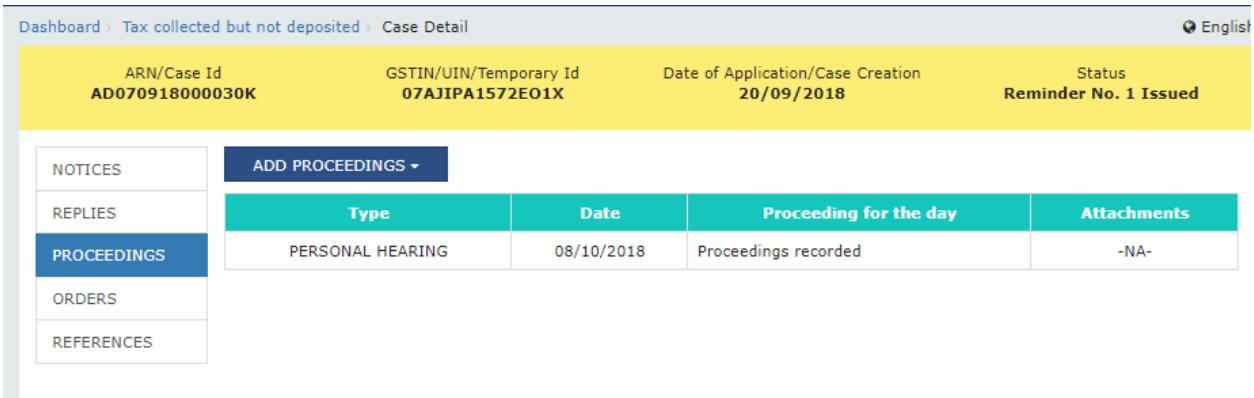
3. The **PROCEEDINGS** page is displayed.



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**.**



8. The updated **Case Detail** page is displayed, with the table containing the record of the proceedings.

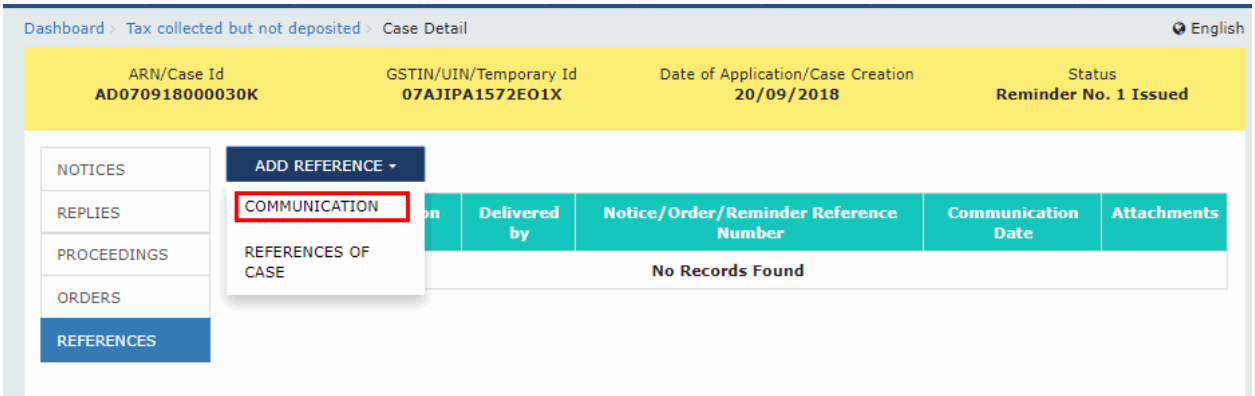


Go back to the Main Menu

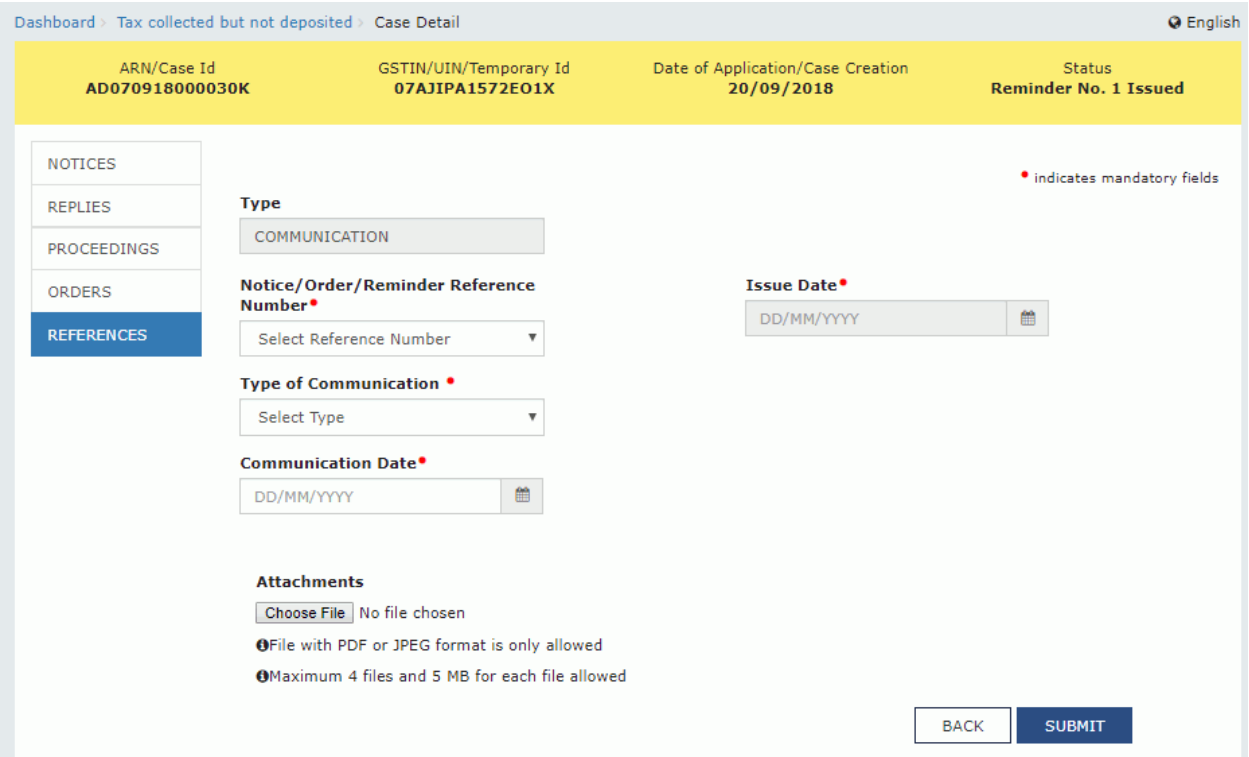
G. Upload Communication

To upload any references for communication, perform following steps:

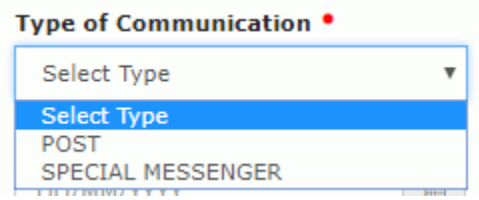
1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.



3. The **Communication** page is displayed.



4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.
5. Select the **Type of Communication** from the drop-down list.



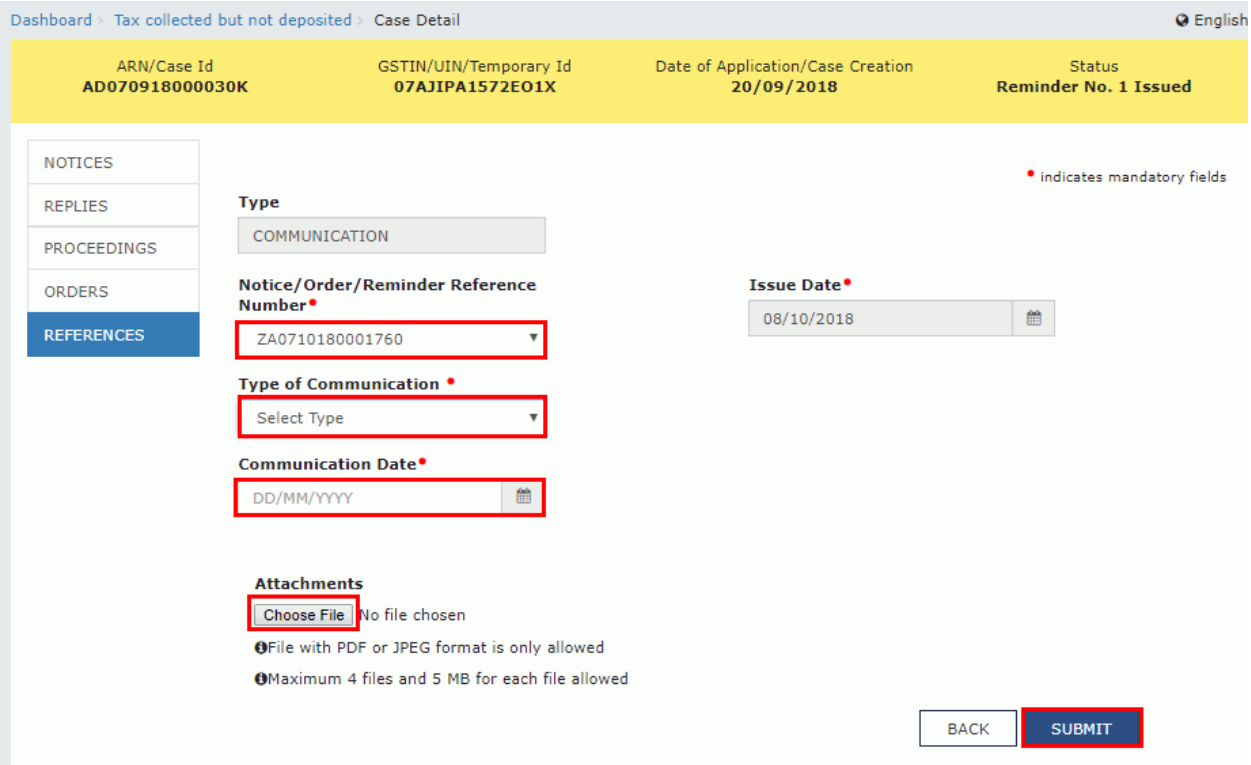
6. Select the **Communication Date** using the calendar.

7. Click the **Choose File** button to upload any attachment.

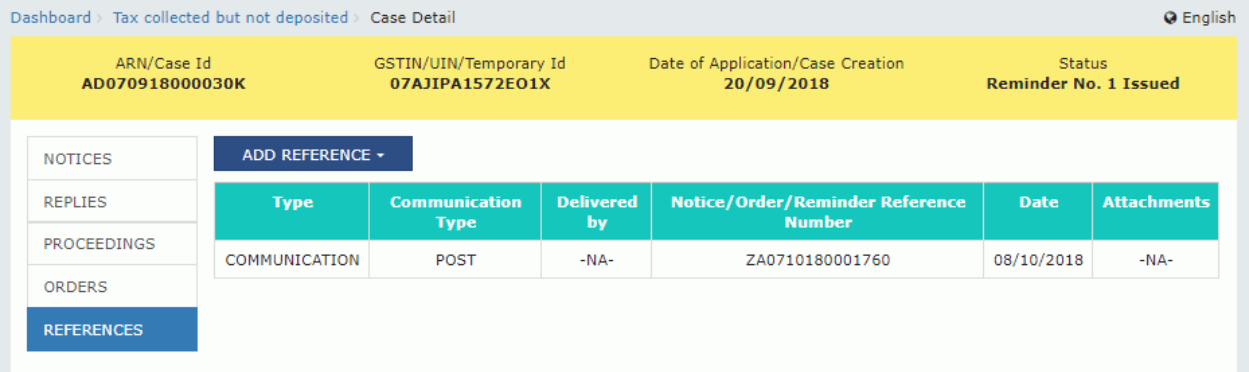
Note:

- 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**.**



9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

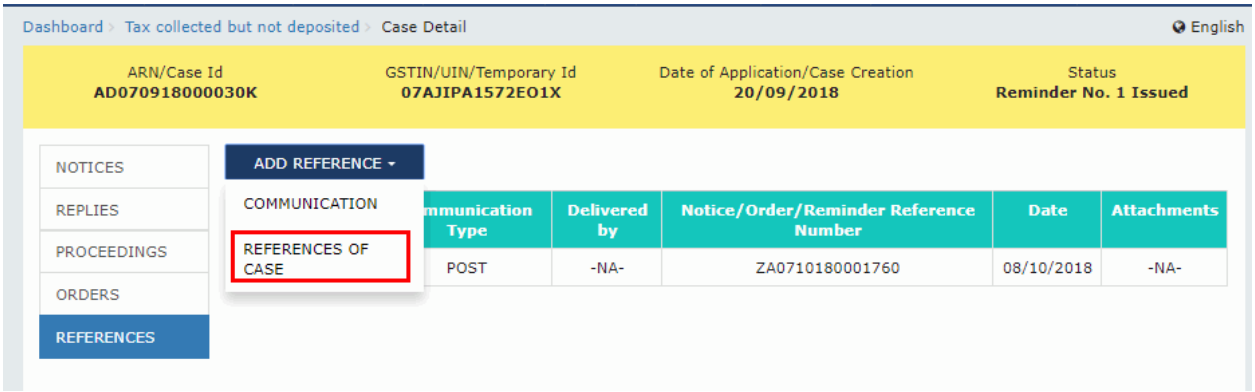


Go back to the Main Menu

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**.

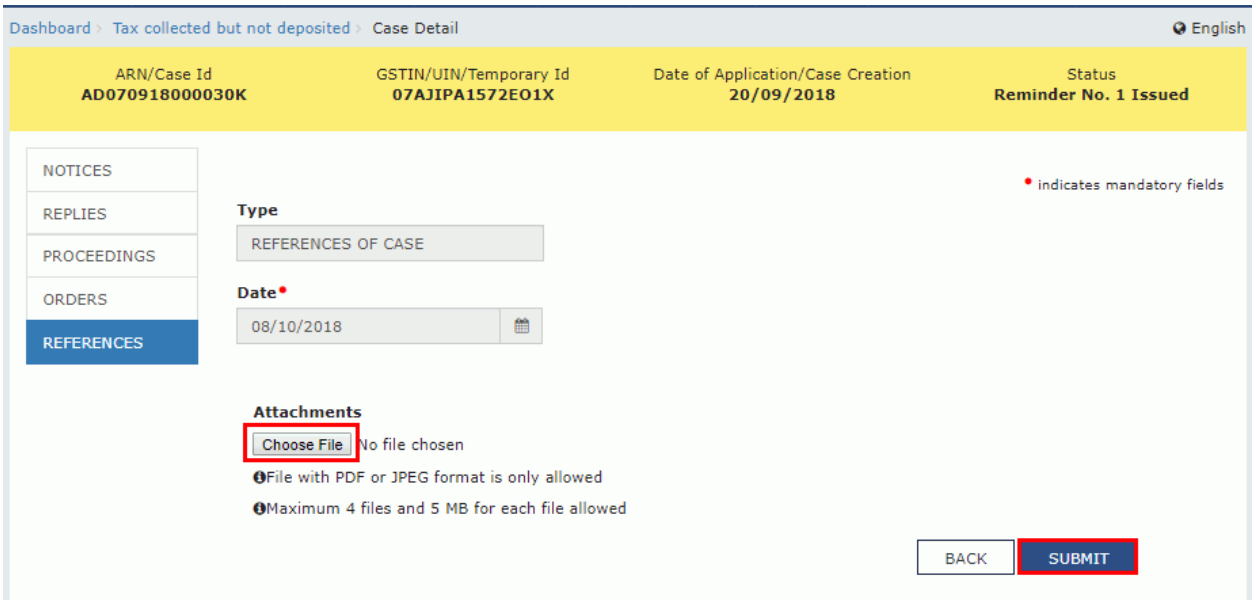


3. Click the **Choose File** button to upload any attachment.

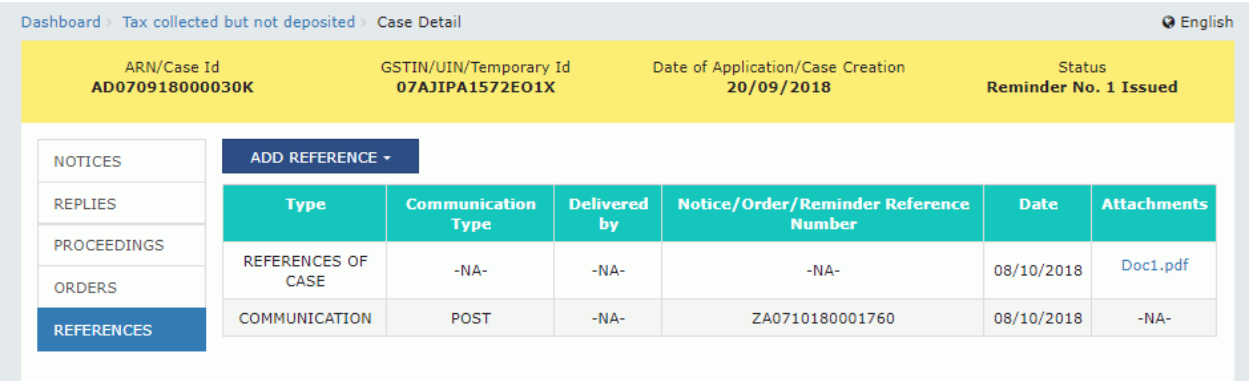
Note:

- 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**.**



5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

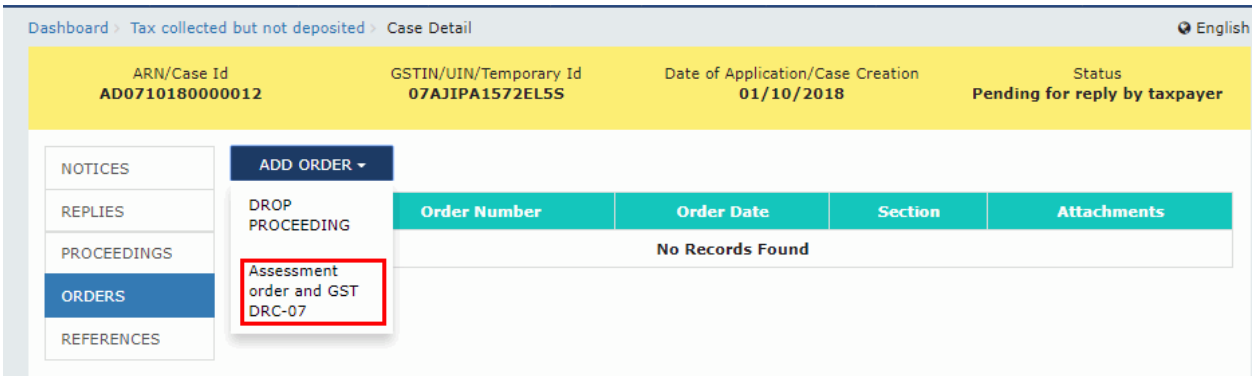


[Go back to the Main Menu]

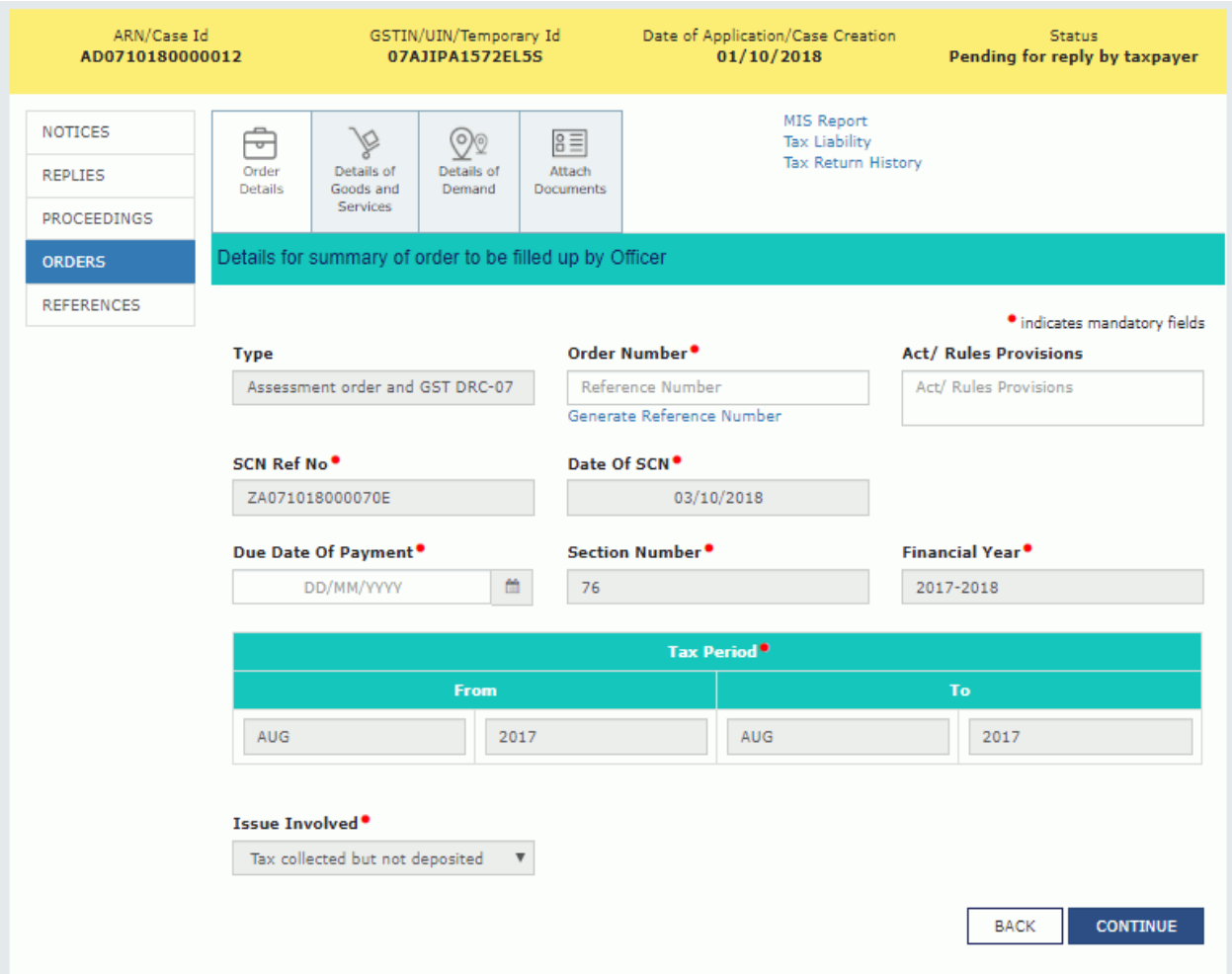
I (1). Issue Assessment Order and Summary in Form GST DRC-07

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**.



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



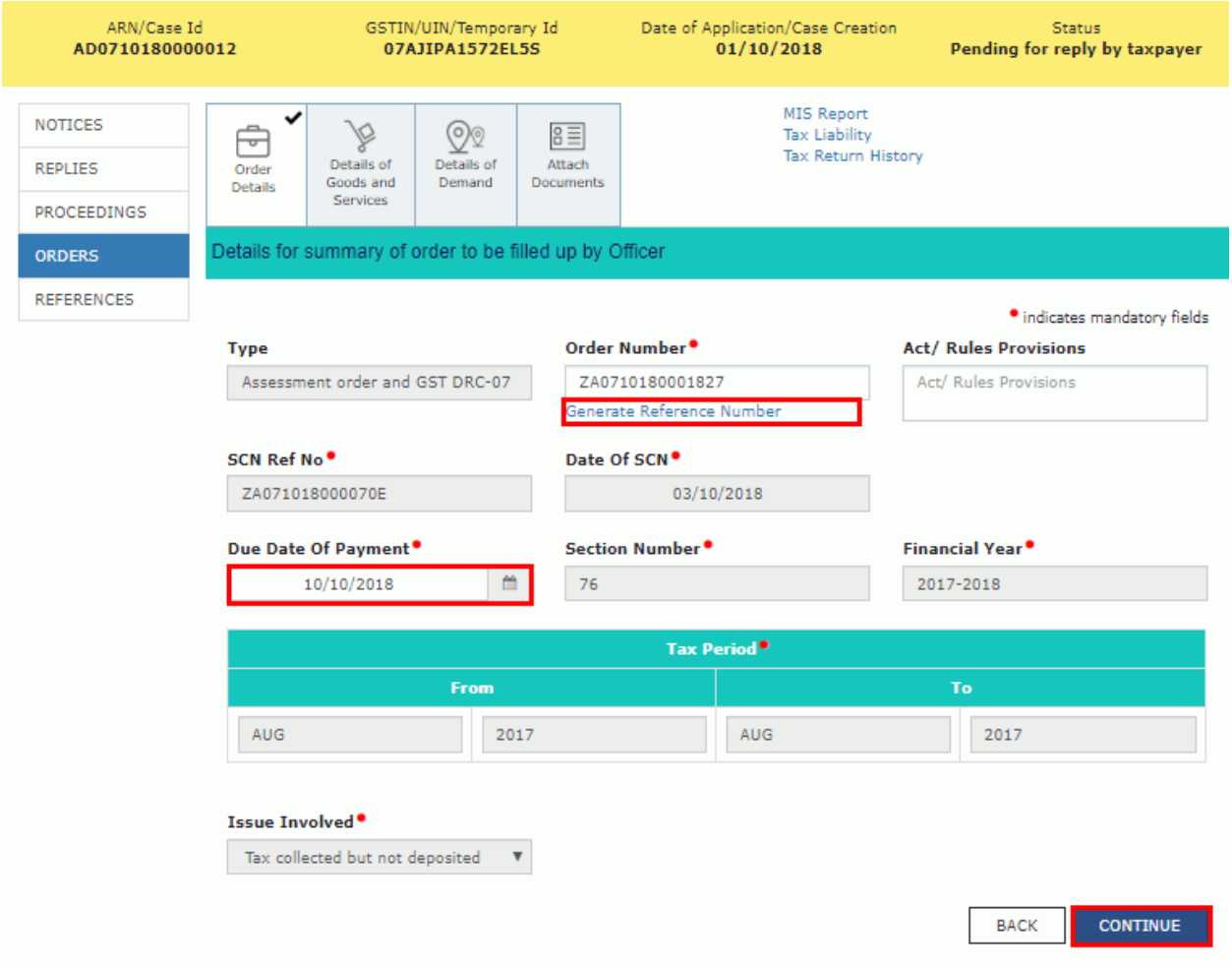
4 (a). Order tab

4.1 Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.

4.2. Enter the name of Acts or Rules provisions.

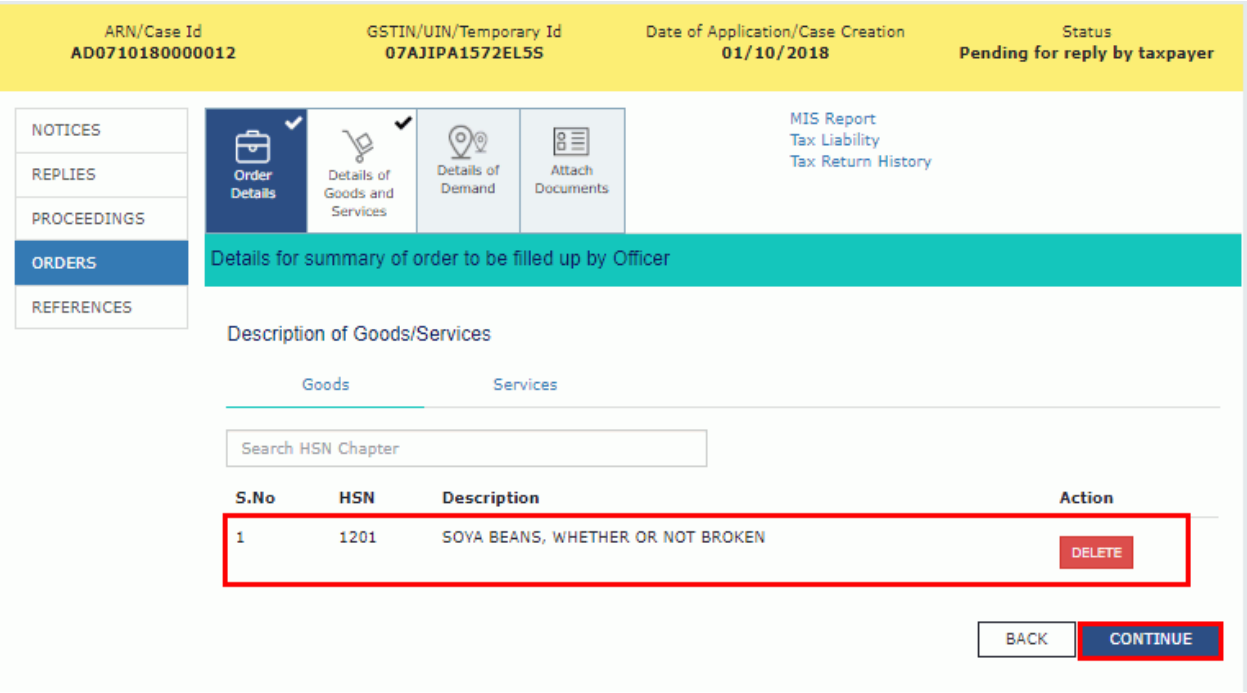
4.3. Select the due date of payment using the calendar.

4.4. Click **CONTINUE**.

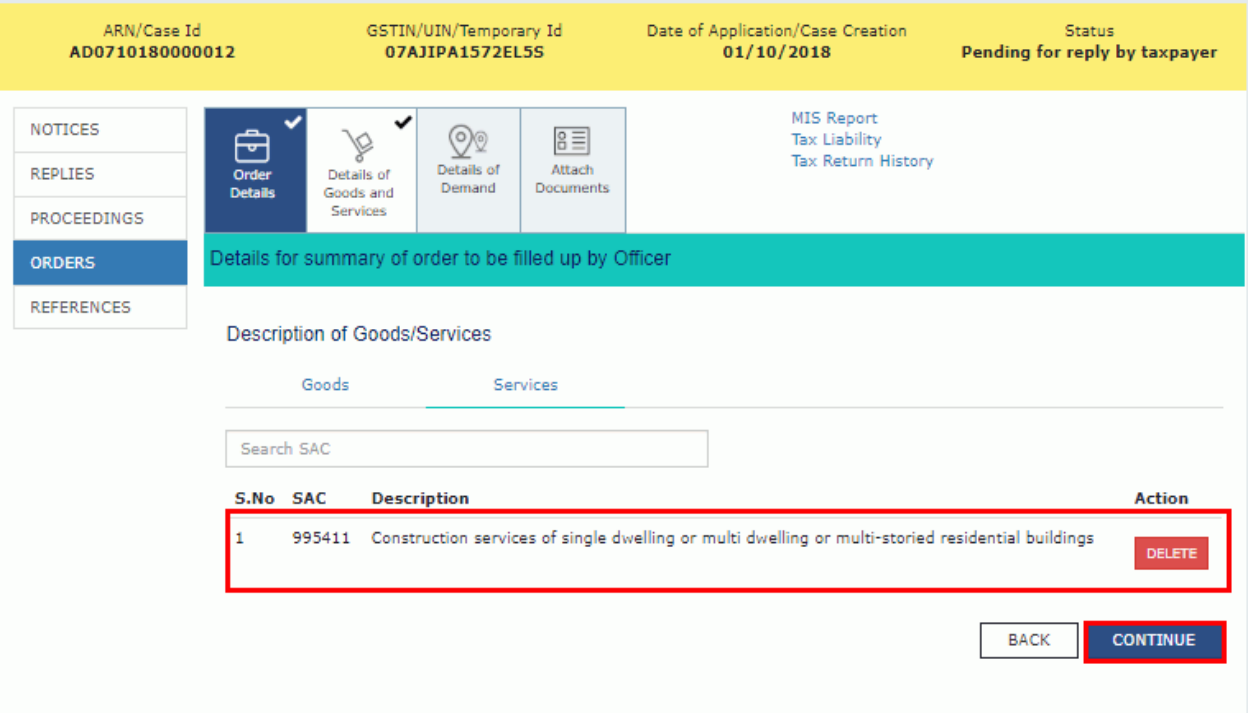


4 (b). Details of Goods and Services tab

4.5. Under Goods tab, in the **Search HSN Chapter** field, enter the HSN Code. HSN Code is successfully added.

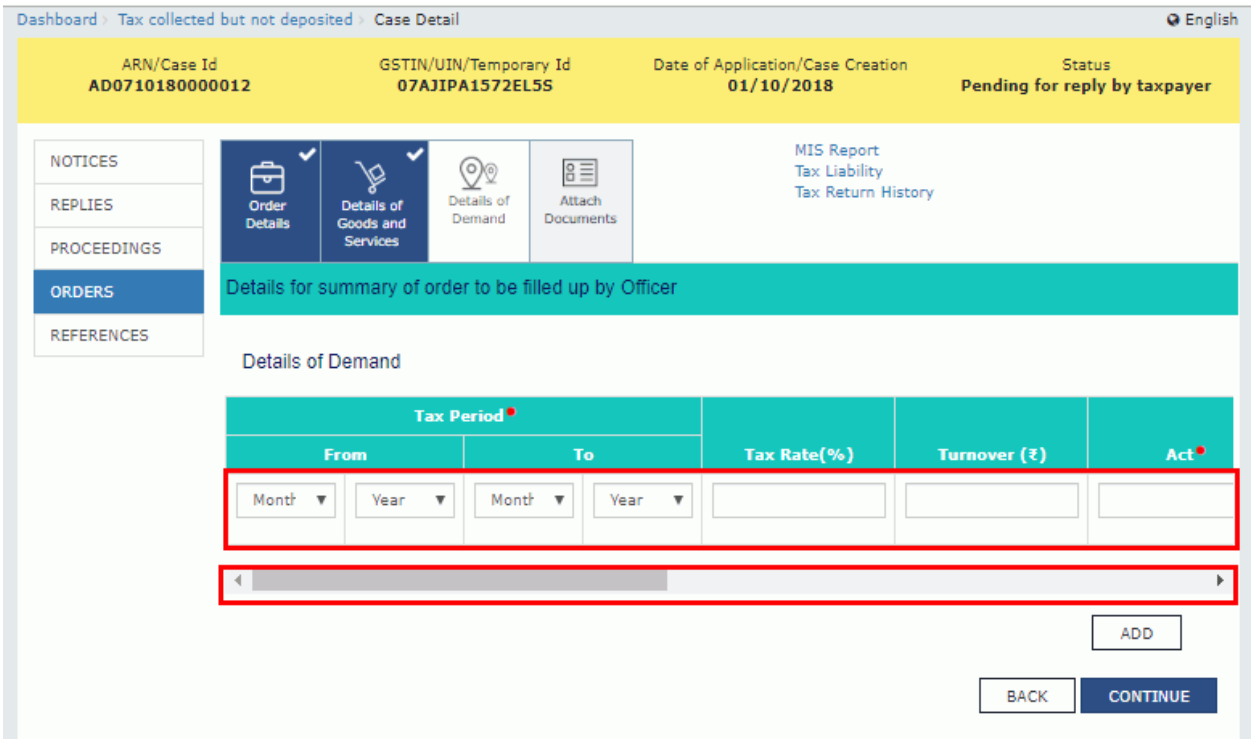


4.6. Under Services tab, in the **Search SAC** field, enter the SAC Code. SAC Code is successfully added.
4.7. Click **CONTINUE**.

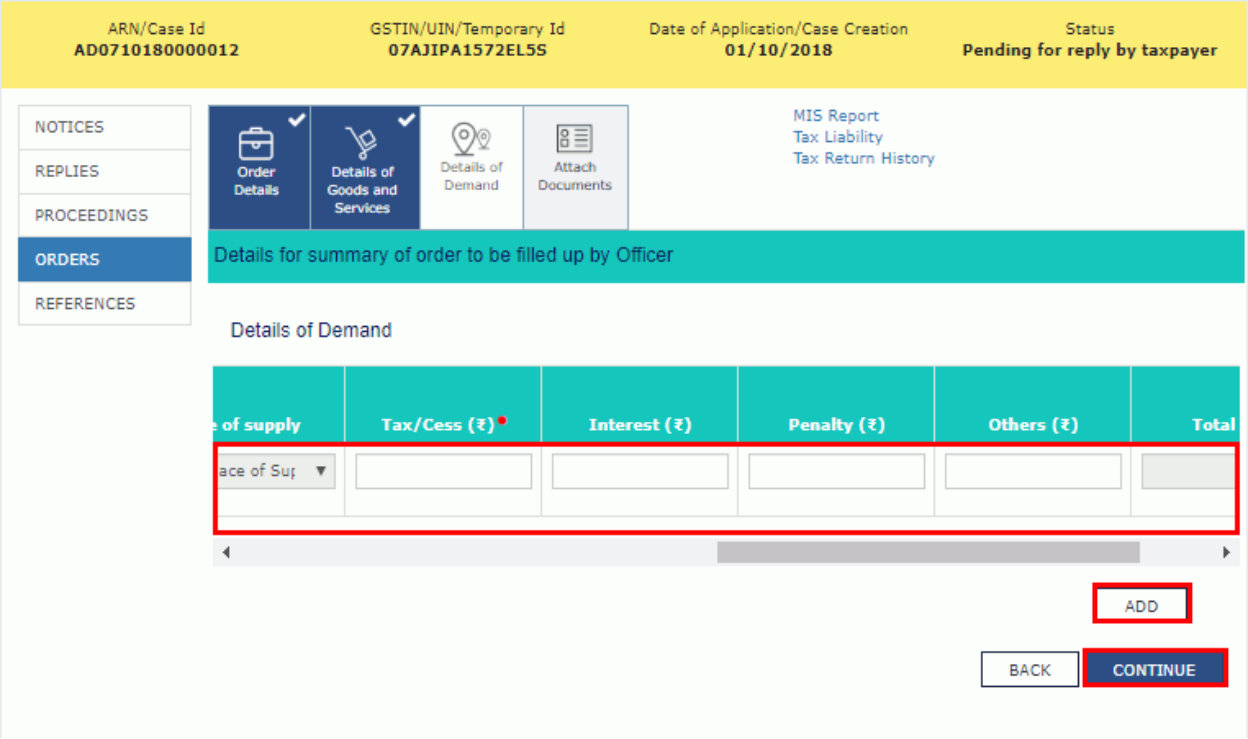


4 (c). Details of Demand tab

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.



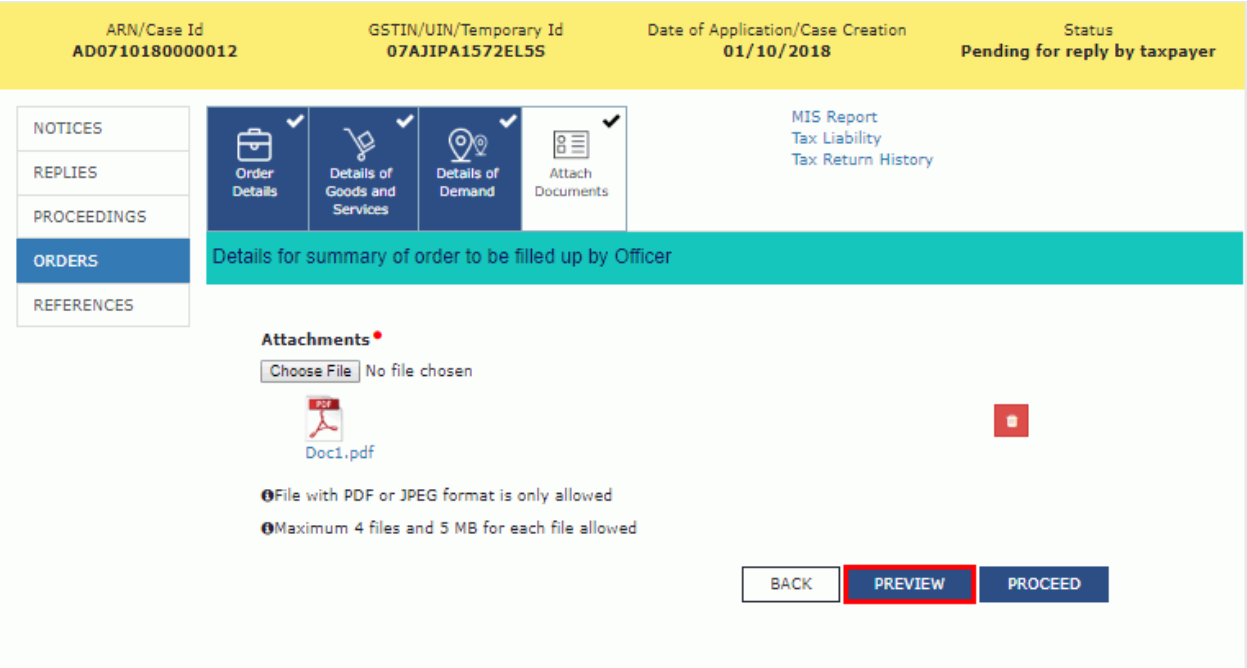
4.10. Enter the tax, interest, penalty and other details.
4.11. Click the **ADD** button to insert more information in case of goods/services having more than one tax rates, place of supply, etc.
4.12. Click **CONTINUE**.



4 (d). Attach Documents tab

4.13. Click the **Choose File** button and attach document.

4.14. You can preview the order before issuing to the taxpayer, by clicking the **PREVIEW** button.



5. The summary of the order is downloaded in PDF format.

Office of : Assistant Commissioner
Jurisdiction : Delhi, State/UT : Delhi

Reference No. : ZA0710180001827

Date : 08/10/2018

To

GSTIN/ID : 07AJIPA1572EL5S
Name : ANGAD JASBIRSINGH ARORA
Address : 4, dsf, fds, North Delhi, Delhi, 110007

SCN Reference No. : ZA071018000070E

Date : 03/10/2018

Tax Period : AUG 2017 - AUG 2017

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.)

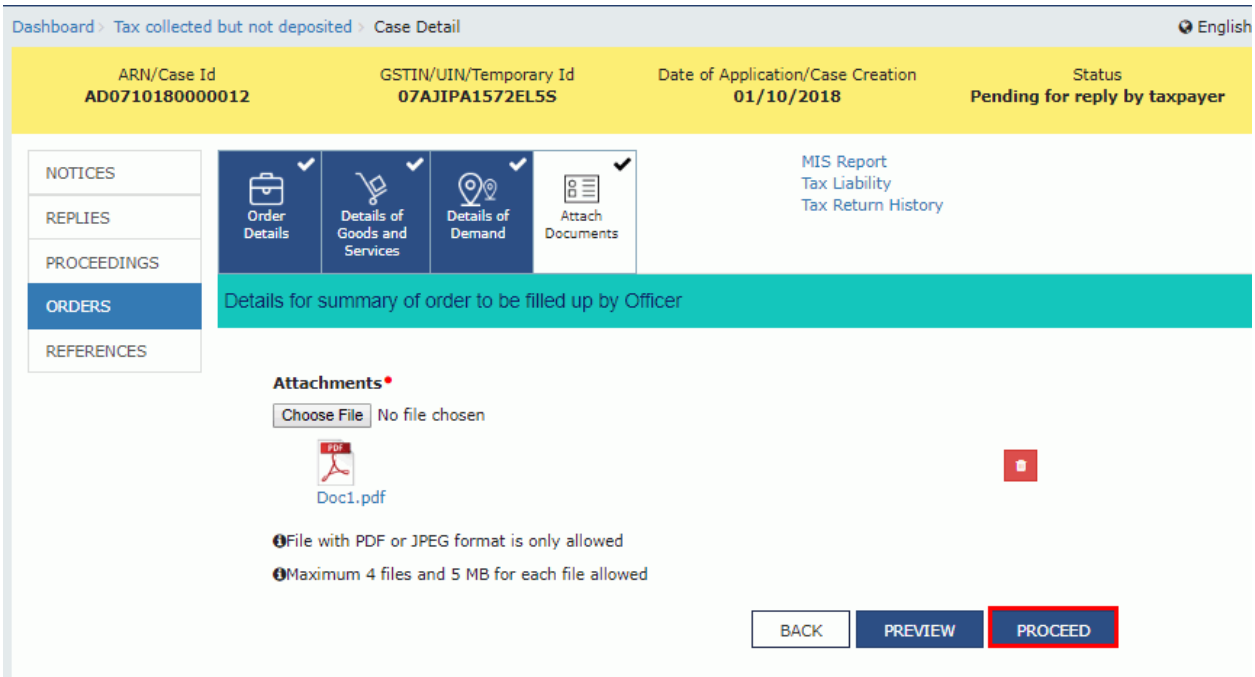
Sr. No.	Tax Rate(%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	5	56,666.00	AUG 2017	AUG 2017	IGST	Arunachal Pradesh	2,833.30	0.00	2,833.30	0.00	5,666.60
Total							2,833.30	0.00	2,833.30	0.00	5,666.60

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.

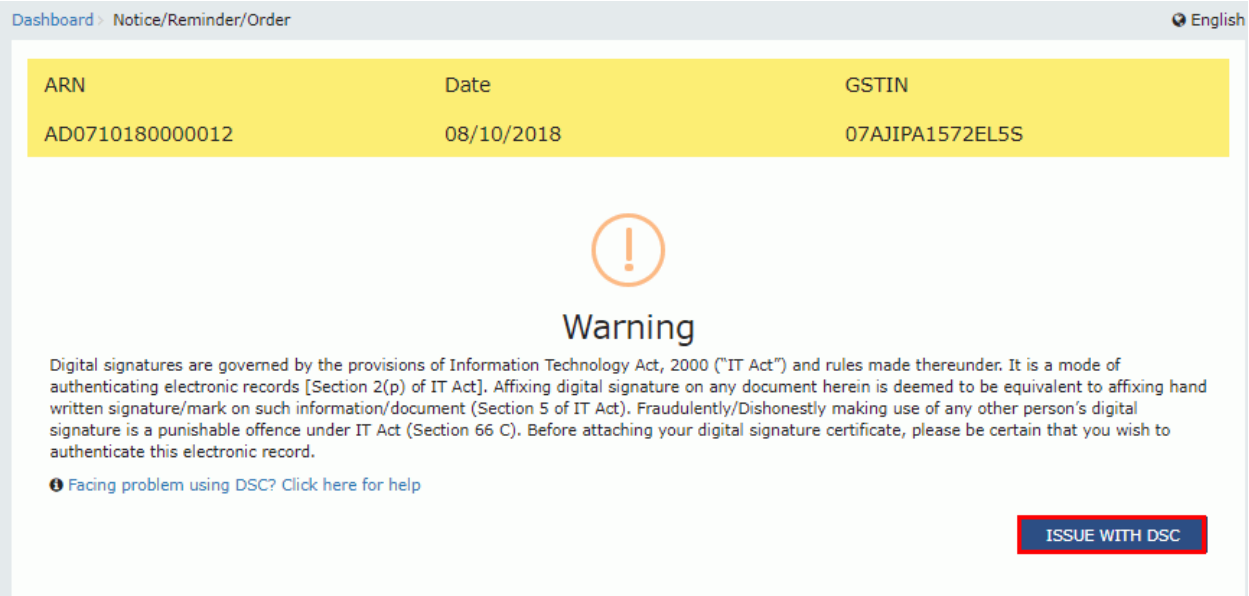
Signature
Name : Nurul MOHAMADBHAI SAIYED
Designation : Assistant Commissioner
Jurisdiction : Delhi

Draft

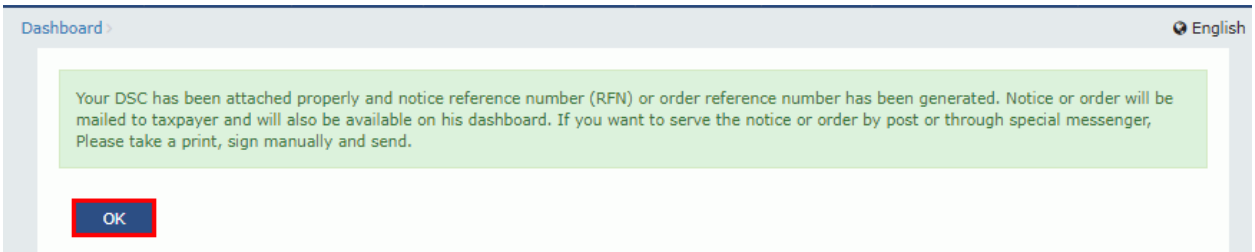
6. Click **PROCEED** button**.**



7. Click **ISSUE with DSC.**



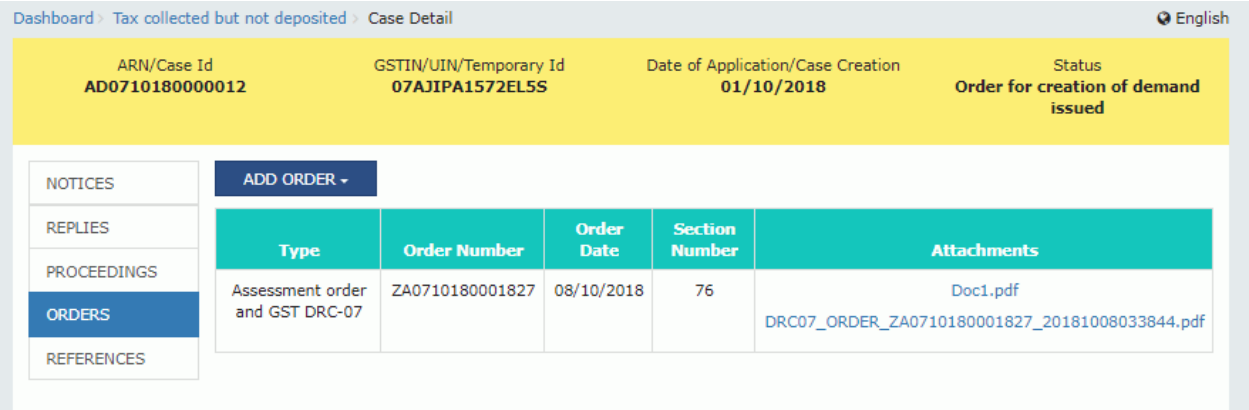
8. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



9. The updated **Case Detail** page is displayed, with the table containing the record of the order just issued.

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.

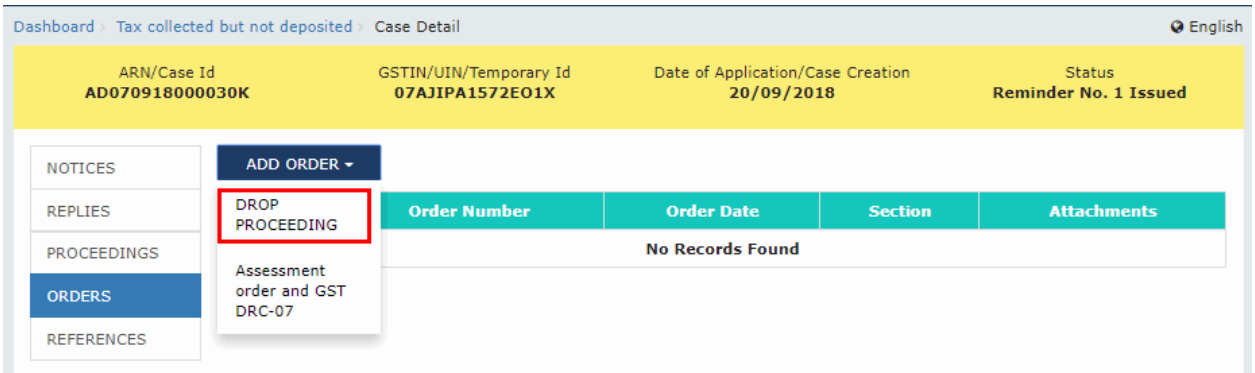


Go back to the Main Menu

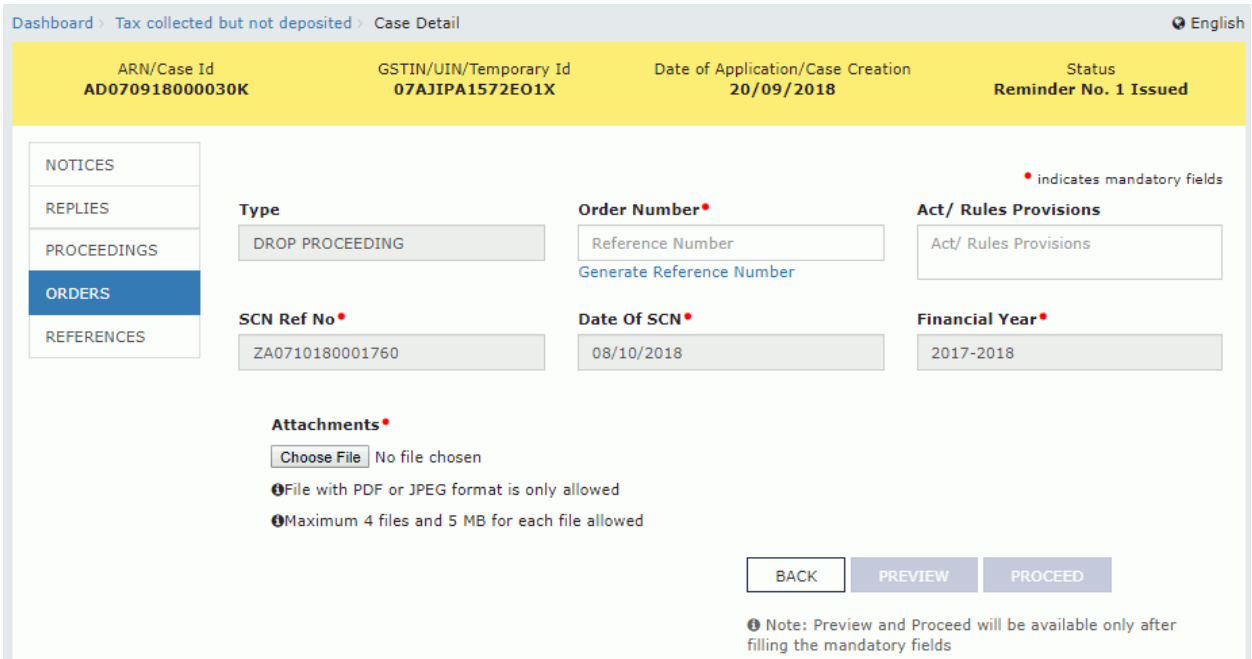
I (2). Drop Proceedings

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**.



3. The **DROP PROCEEDING** page is displayed.

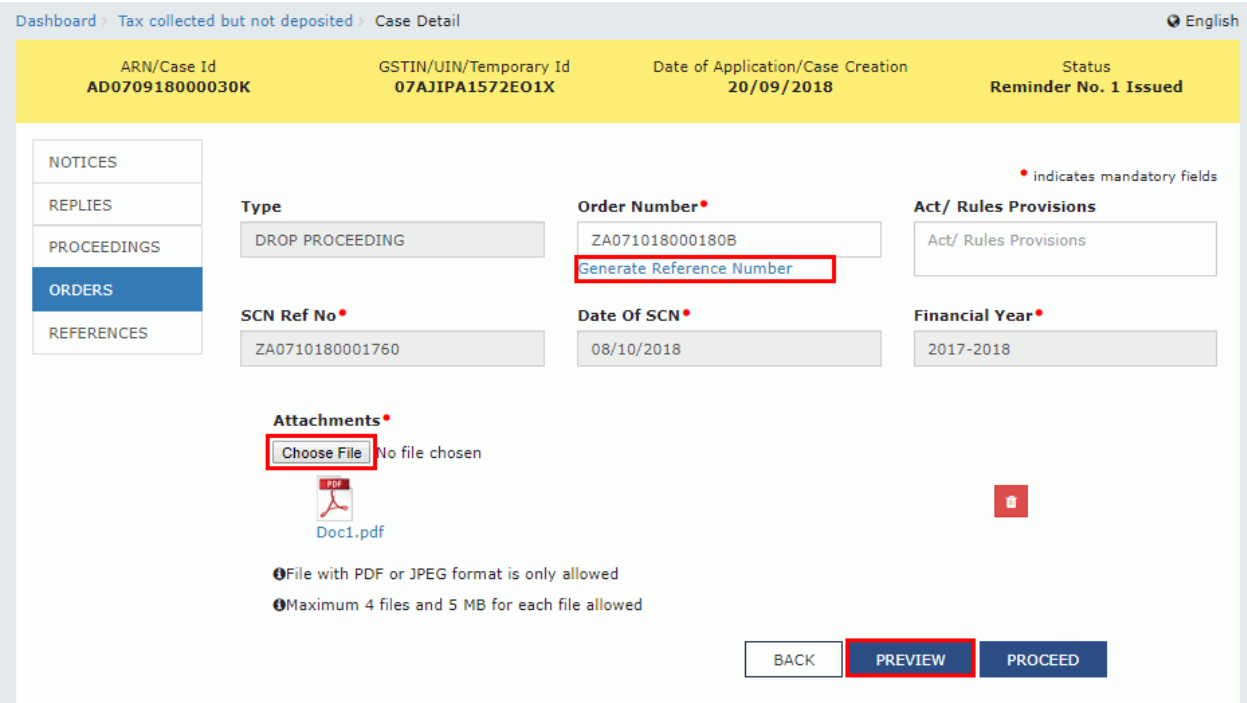


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Enter the Name of Acts or Rules provisions.
6. Click the **Choose File** button to upload any attachment.

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.



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 : 07AJIPA1572EO1X
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

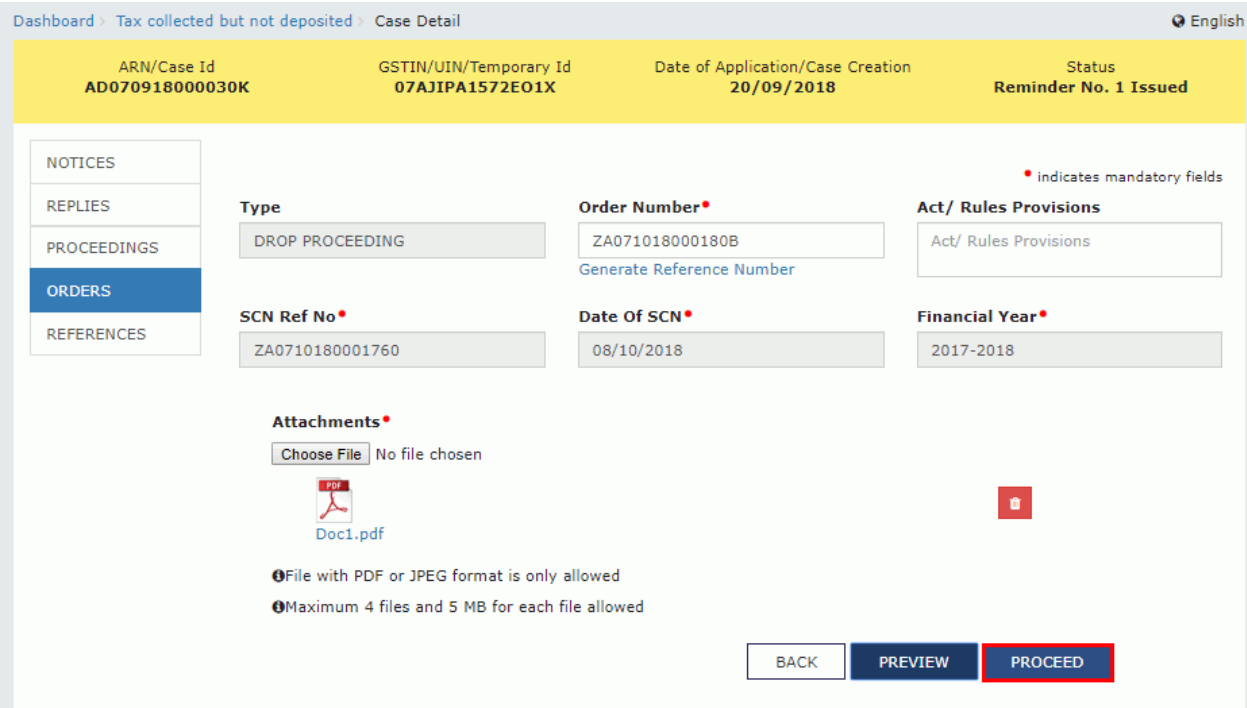
Order for dropping the proceedings under section 76

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.

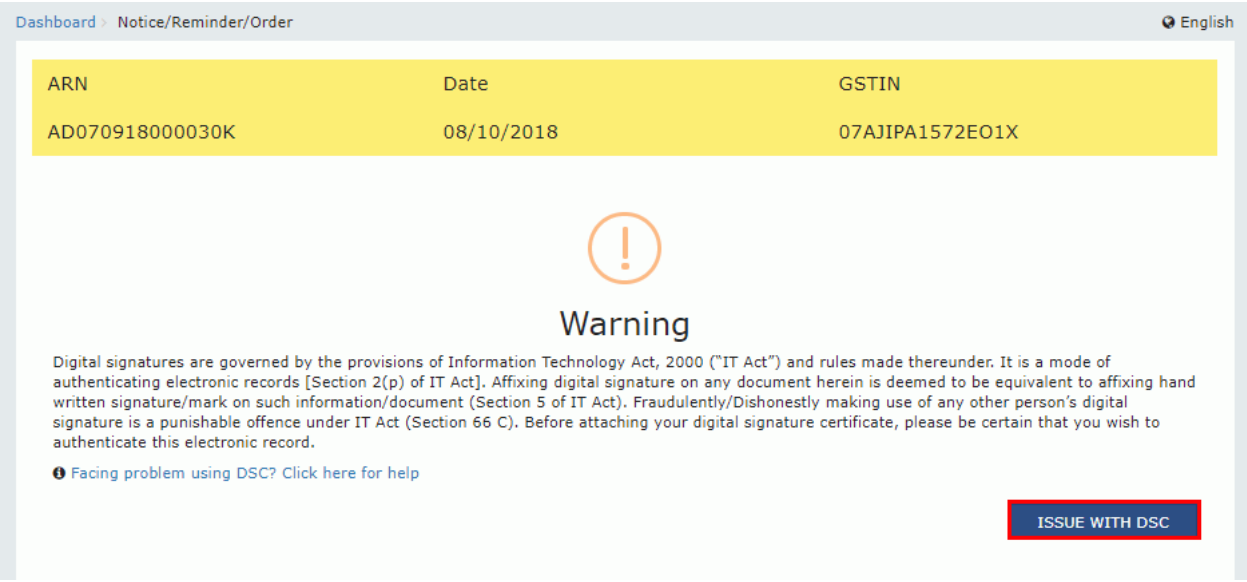
Signature
Name : Nurul MOHAMADBHAI SAIYED
Designation : Assistant Commissioner
Jurisdiction : Delhi

Draft

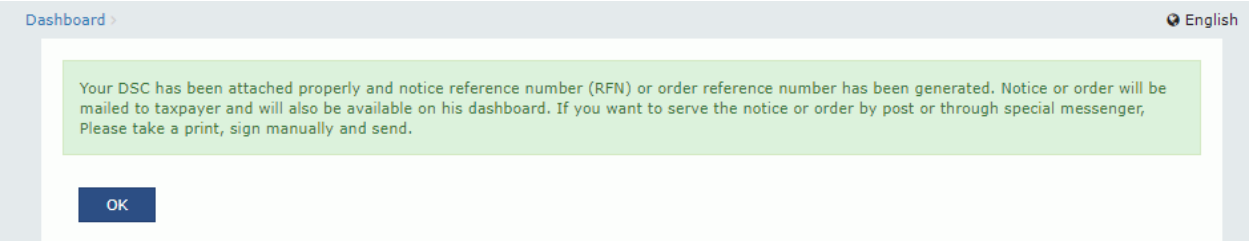
9. Click **PROCEED** button**.**



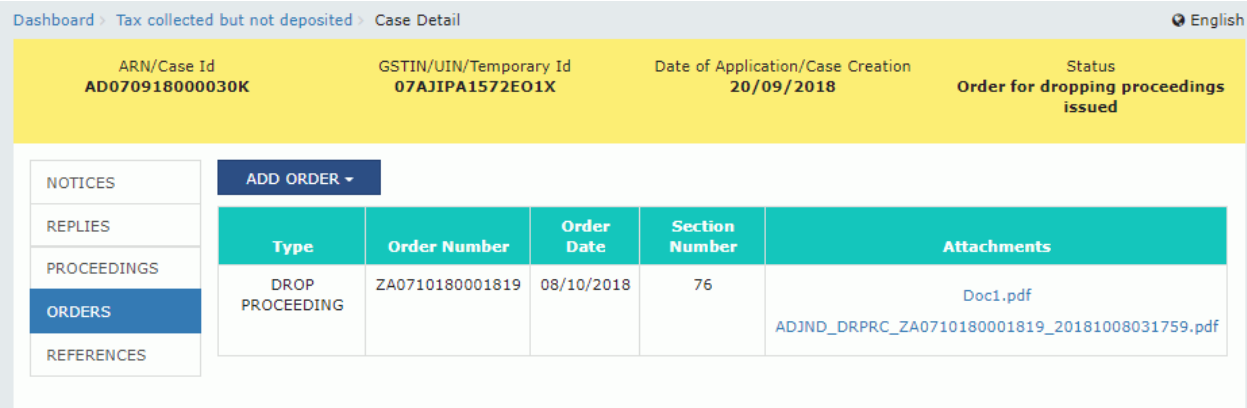
10. Click **ISSUE with DSC.**



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 **DROP PROCEEDING** Order just issued and the **Status** updated to "**Order for dropping proceedings issued**".



Go back to the Main Menu

Provisional Assessment and Release of Security

How can I act on the provisional assessment cases?

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 GST ASMT-02
- C (2). Issue a Reminder
- C (3). Issue an Adjournment
- C (4). Additional Information 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). Furnished Security Accept
- F (2). Final Assessment Order GST ASMT-07
- F (3). Furnished Security Modified
- F (4). Rejection Order
- F (5). Release of Security GST ASMT-09
- F (6). Order of Rejection against Release of Security
- F (7). Issue Provisional Assessment Order GST ASMT-04
- F (8). Furnished Security Resubmit

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.

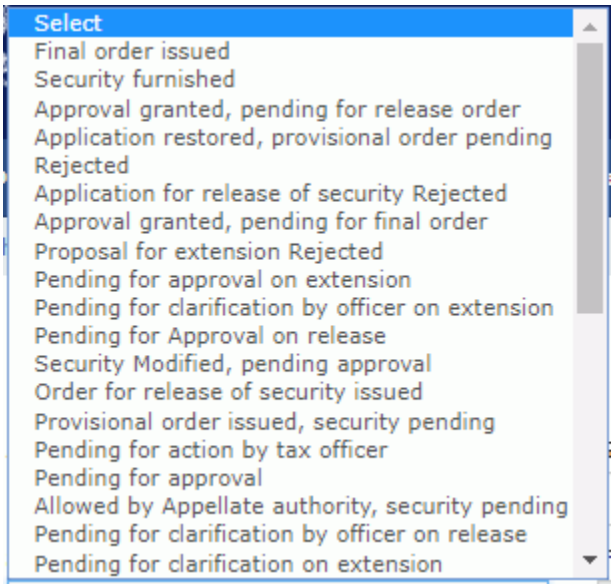
A. Go to pending Provisional Assessment cases by searching for the ARN (Application Reference Number)/GSTIN/Status/Period

To go to pending Provisional Assessment cases page, perform following steps:

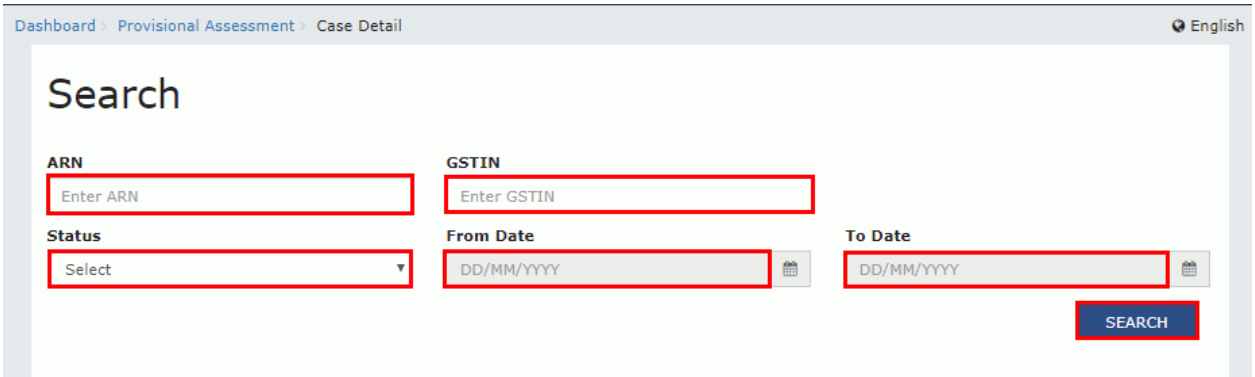
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Provisional Assessment** option.

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.

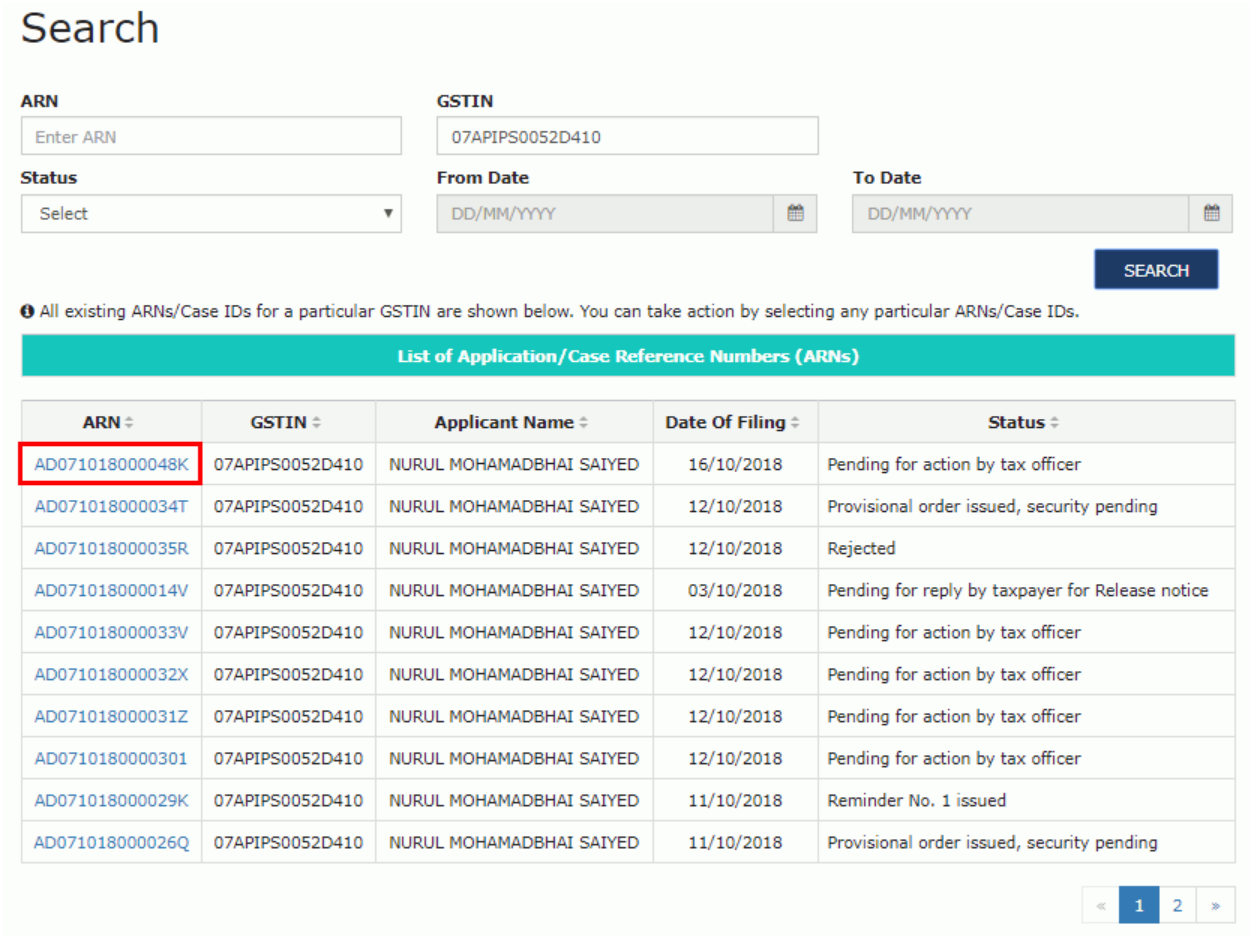
Note: You must enter data in at least one field to proceed.



5. Click the **SEARCH** button.

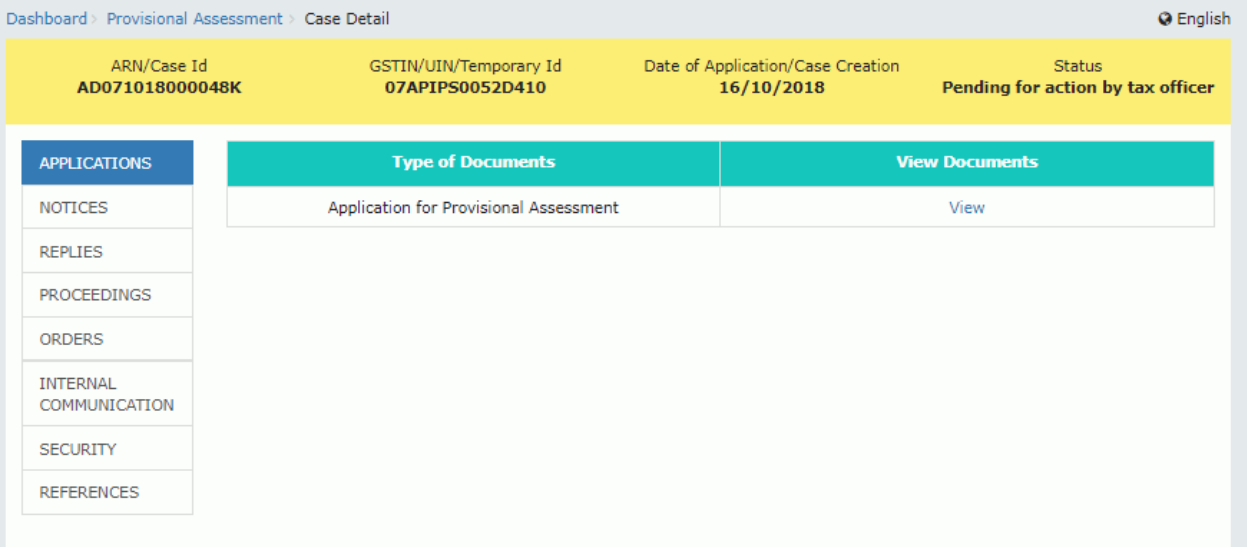


6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.



ARN	GSTIN	Applicant Name	Date Of Filing	Status
AD071018000048K	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	16/10/2018	Pending for action by tax officer
AD071018000034T	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12/10/2018	Provisional order issued, security pending
AD071018000035R	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12/10/2018	Rejected
AD071018000014V	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	03/10/2018	Pending for reply by taxpayer for Release notice
AD071018000033V	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12/10/2018	Pending for action by tax officer
AD071018000032X	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12/10/2018	Pending for action by tax officer
AD071018000031Z	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12/10/2018	Pending for action by tax officer
AD0710180000301	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	12/10/2018	Pending for action by tax officer
AD071018000029K	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	11/10/2018	Reminder No. 1 issued
AD071018000026Q	07APIPS0052D410	NURUL MOHAMADBHAI SAIYED	11/10/2018	Provisional order issued, security pending

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.



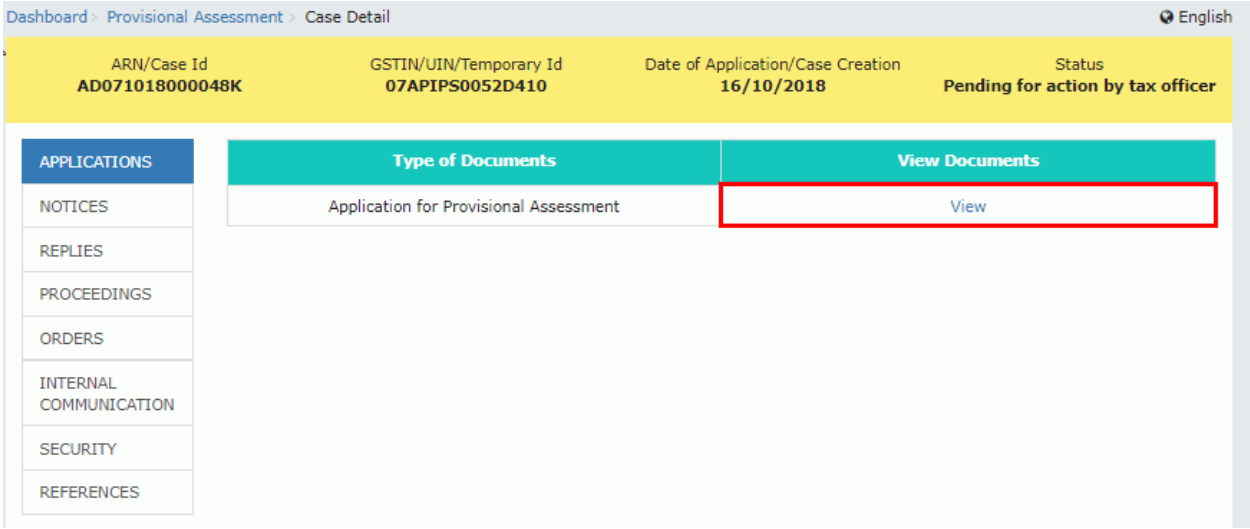
-

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.

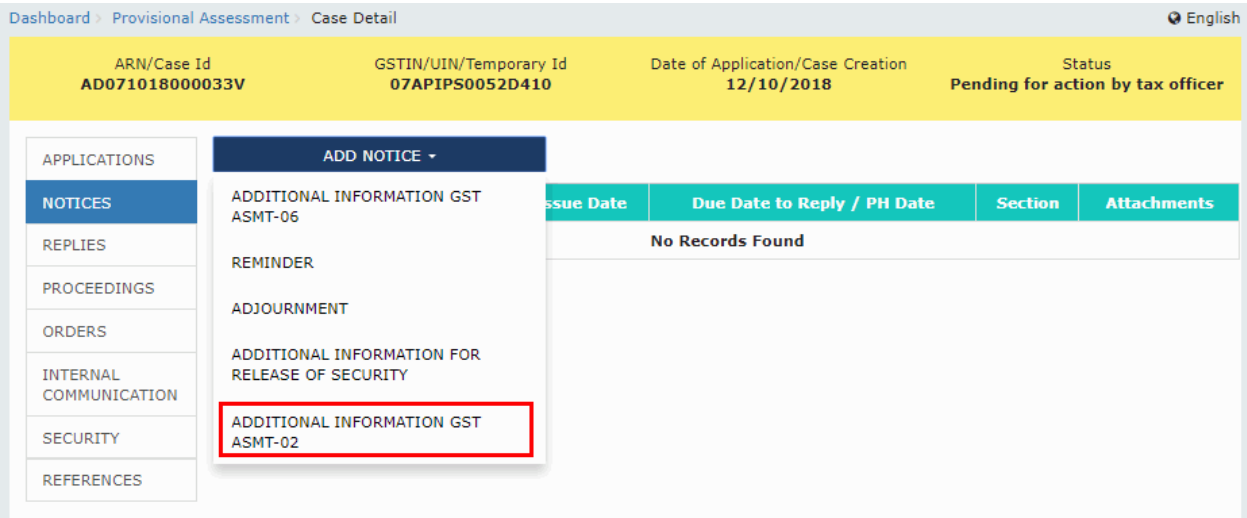


Go back to the Main Menu

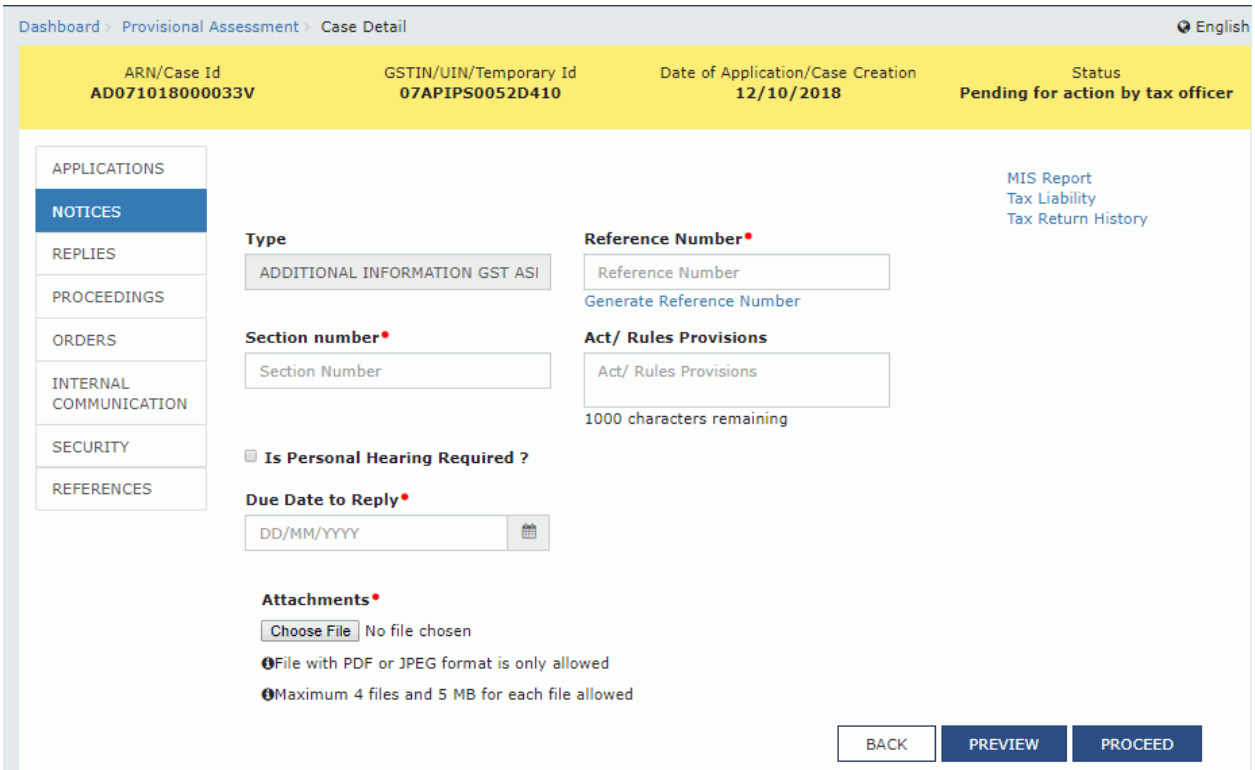
C (1). Additional Information GST ASMT-02

To issue notice for additional information to the taxpayer, perform following steps:

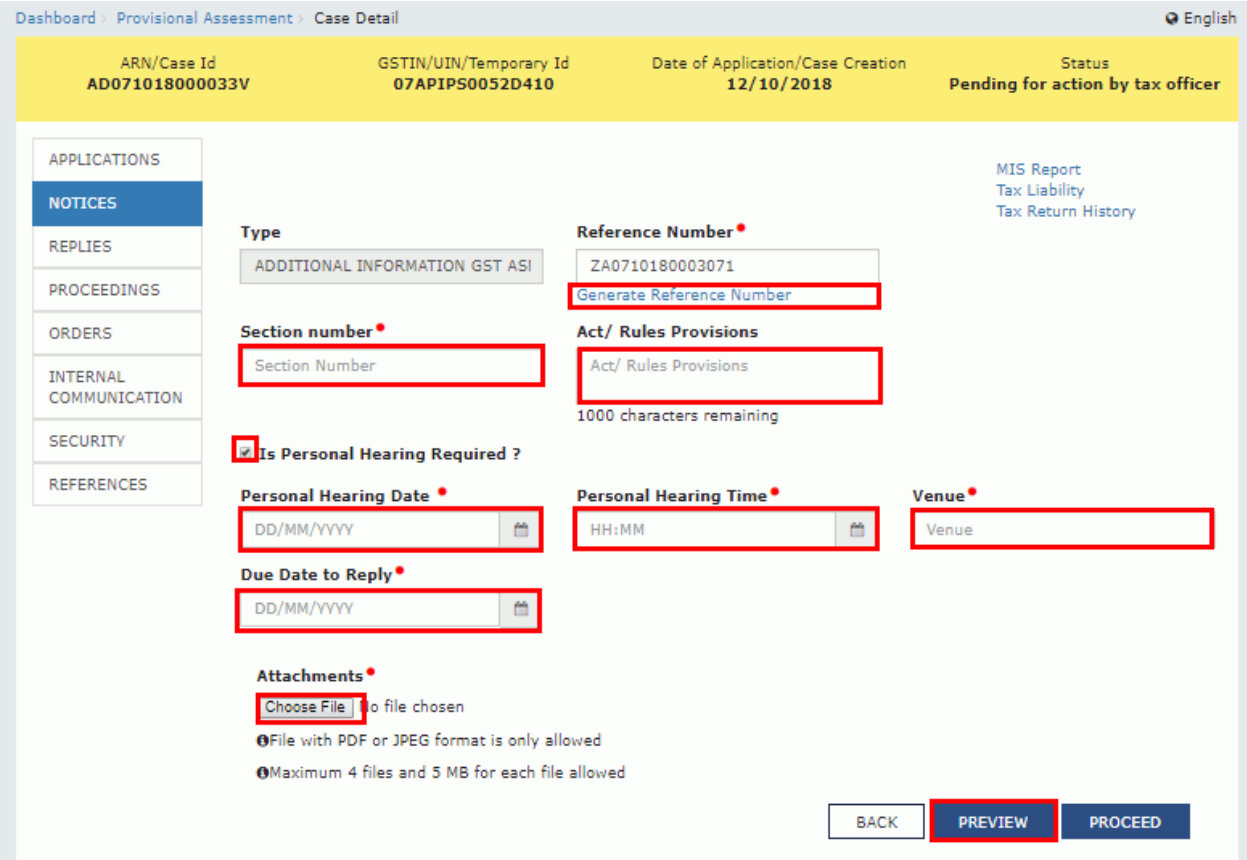
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Additional Information/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADDITIONAL INFORMATION GST ASMT-02**.



3. The **ADDITIONAL INFORMATION GST AMT-02** page is displayed.



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. 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 : 07APIPS0052D410
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.

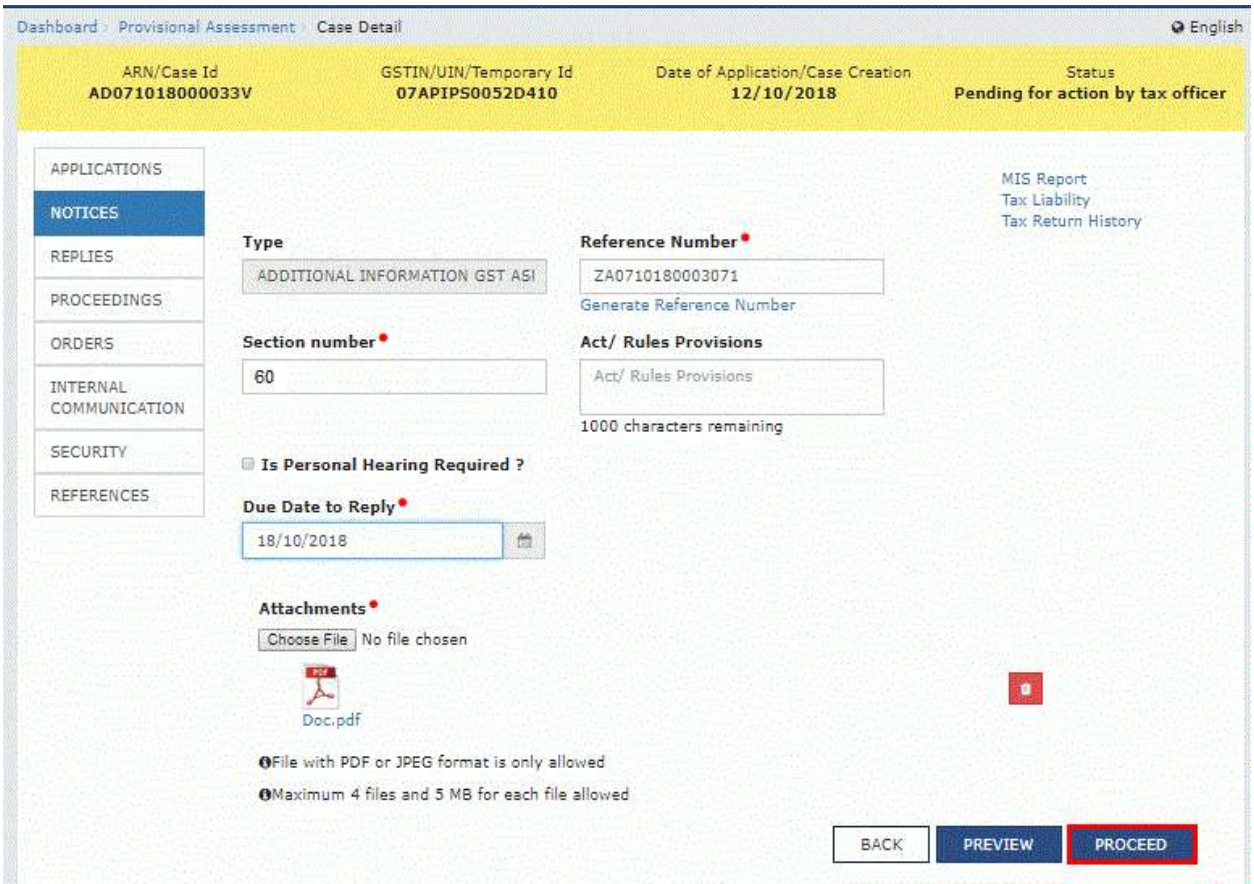
You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

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

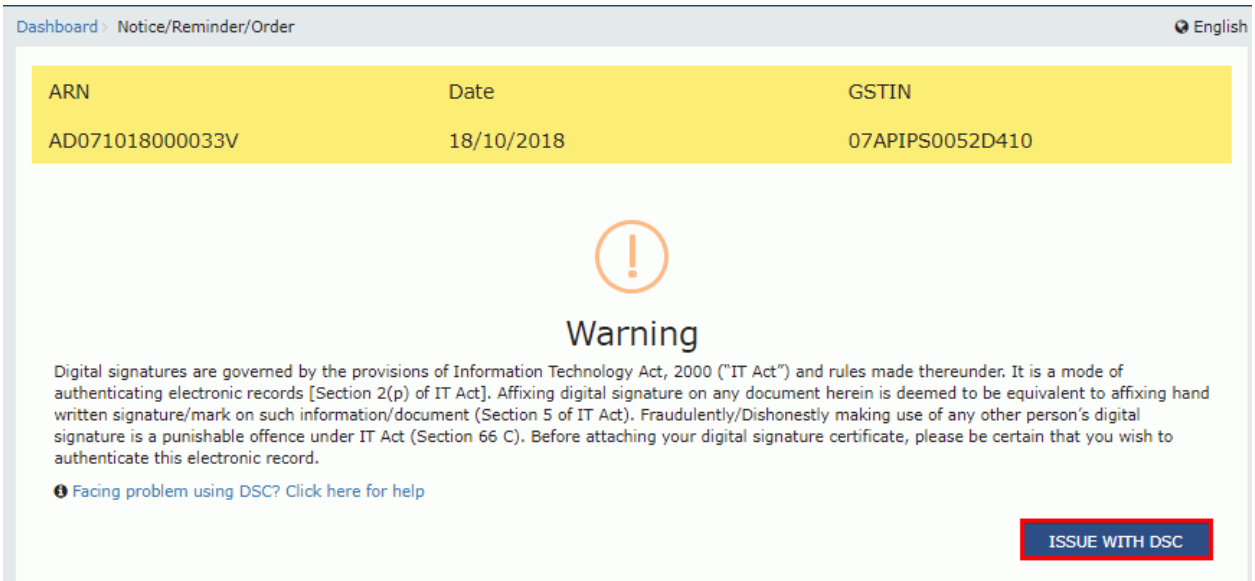
Signature
Name: Hariprlya Santhanam
Designation: Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi

draft

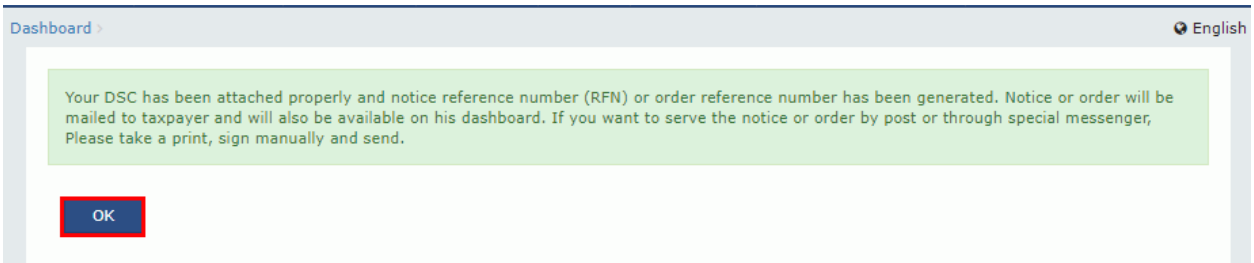
15. Go back to the Additional Information page. Click **PROCEED** button**.**



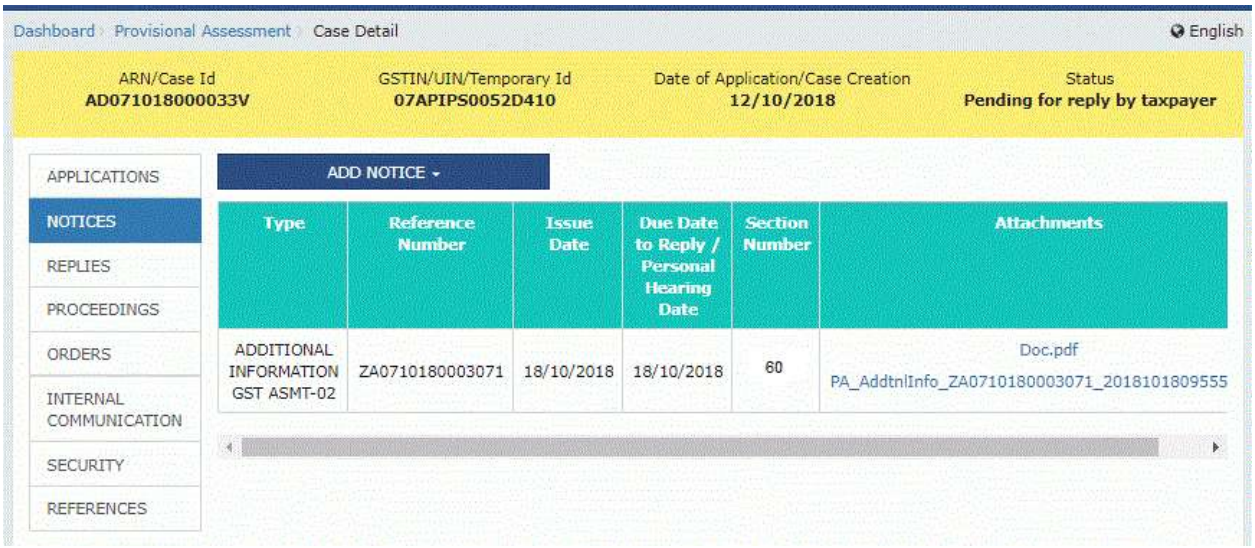
16. Click **ISSUE with DSC.**



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.

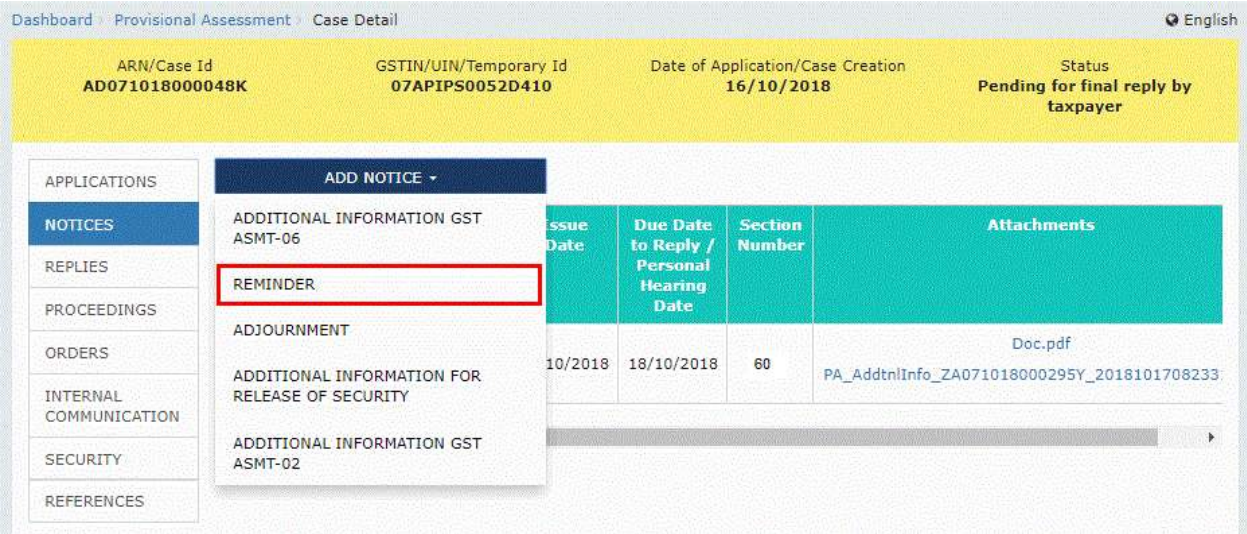


Go back to the Main Menu

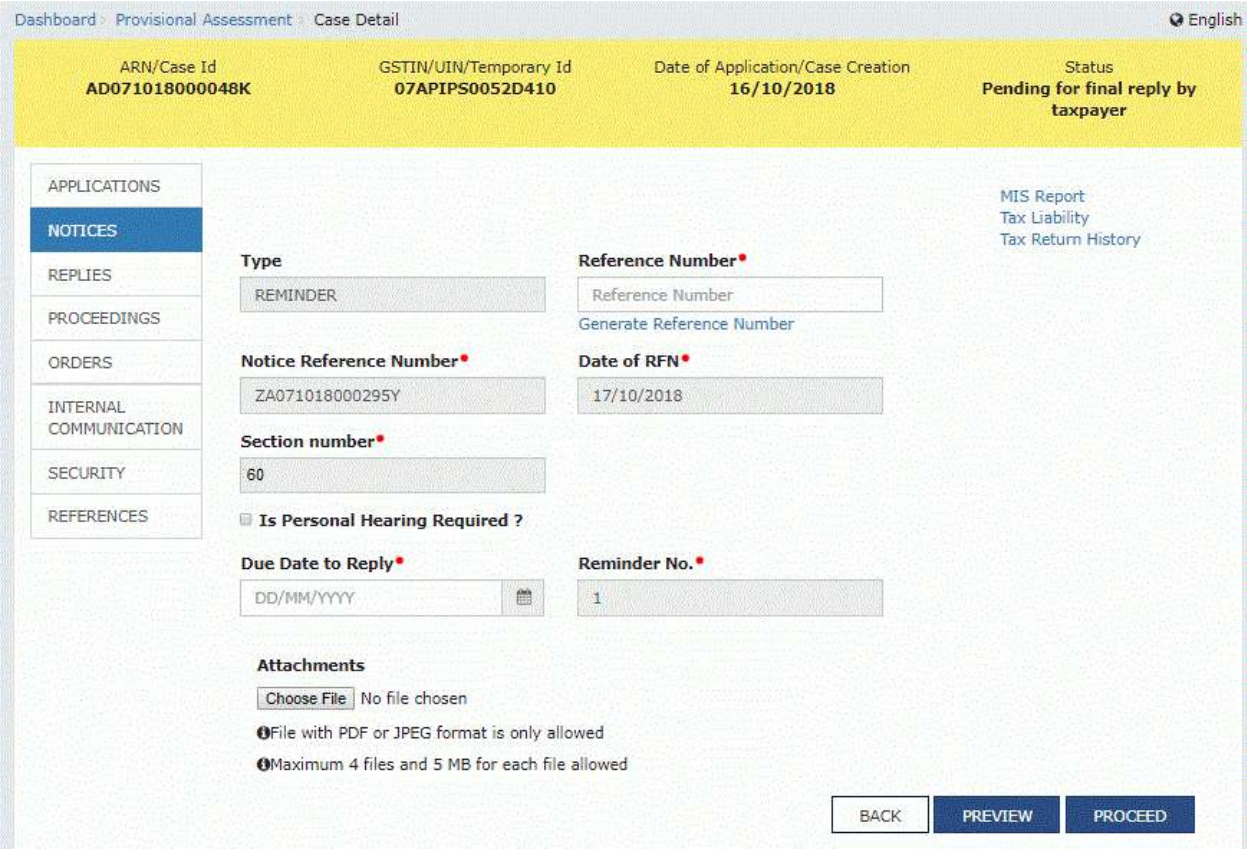
C (2). Issue a Reminder

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**.

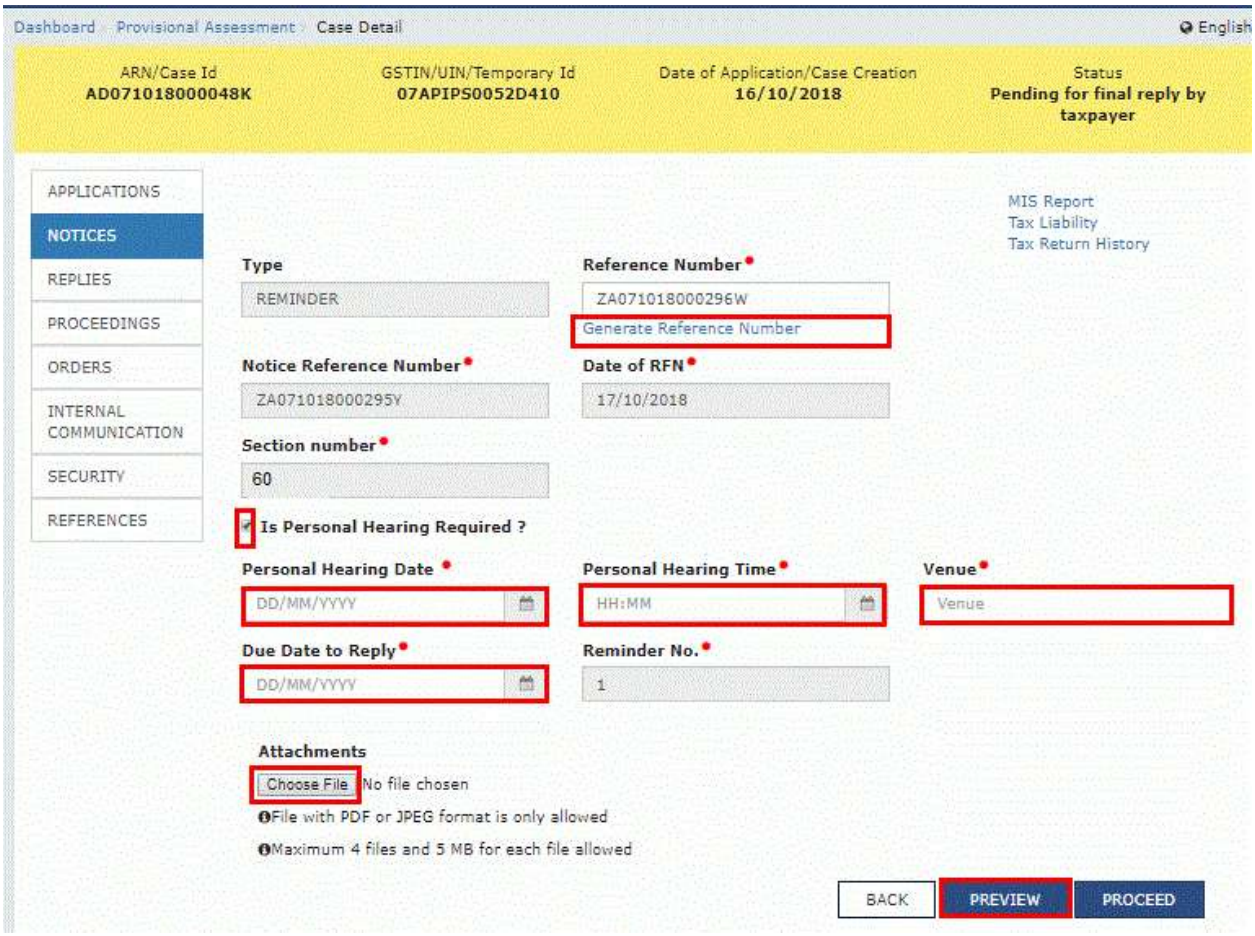


3. The **REMINDER** page is displayed.



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 **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

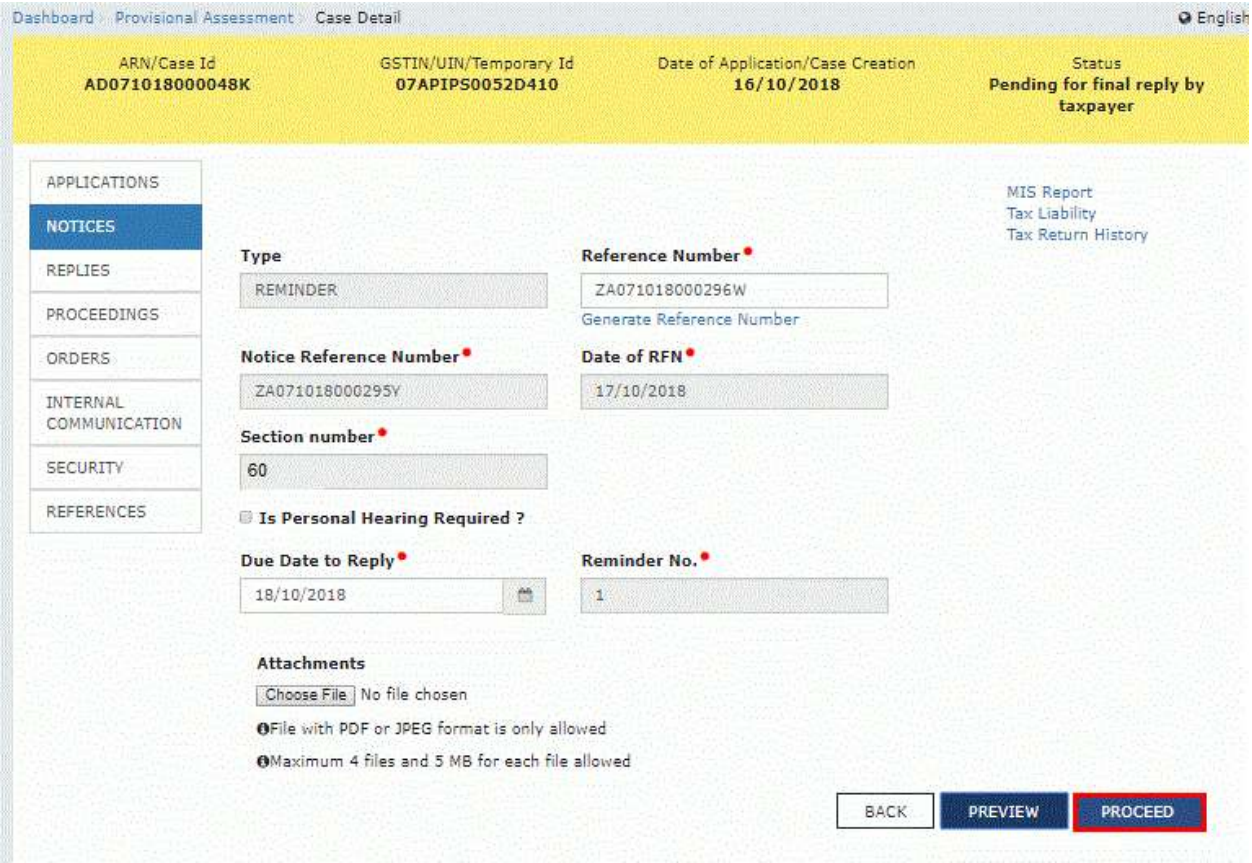
With reference to the show cause notice referred above, neither you have filed any reply, nor you have appeared on the date mentioned in the notice to explain the reasons for the charges mentioned therein.
You are once again requested to furnish the reply by the date mentioned in table below.
You may 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

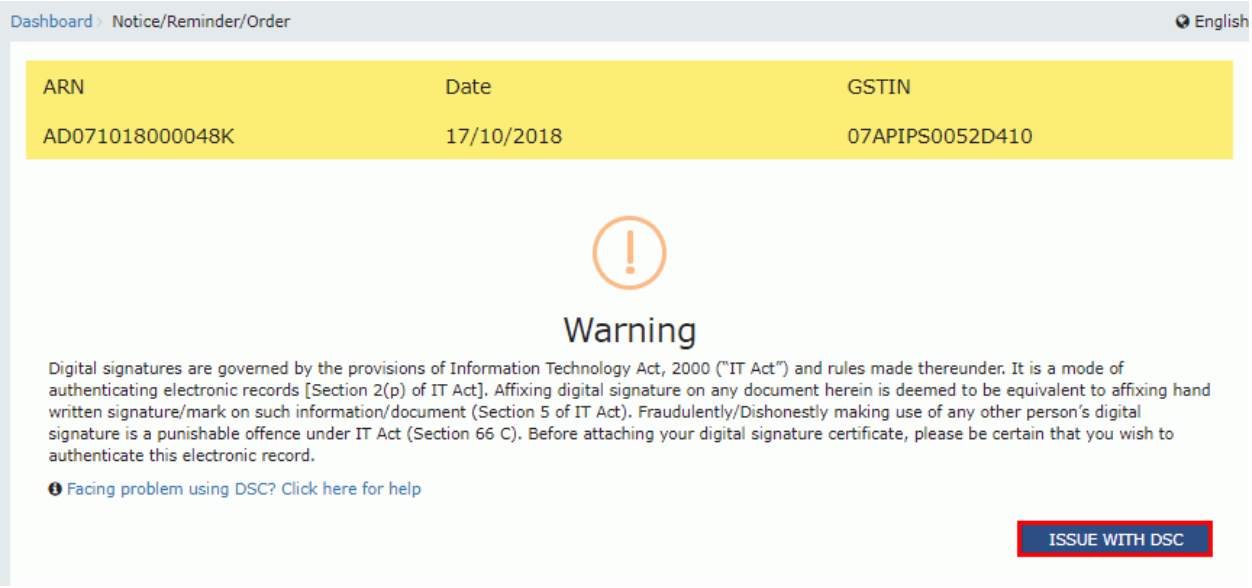
Signature
Name: Haripriya Santhanam
Designation: Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi

draft

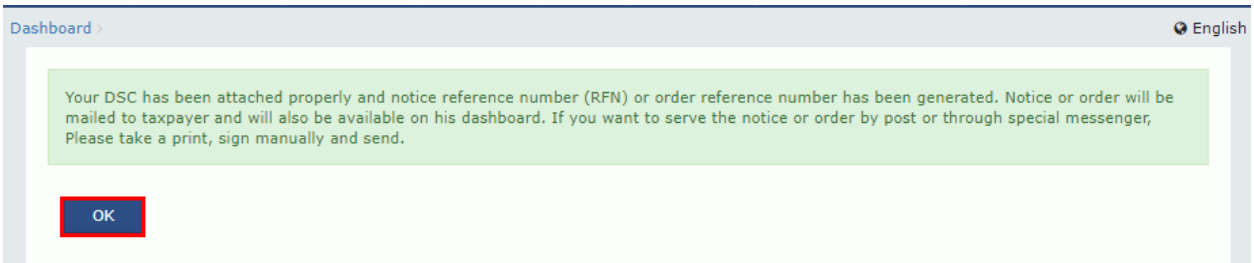
13. Go back to the reminder page. Click **PROCEED** button**.**



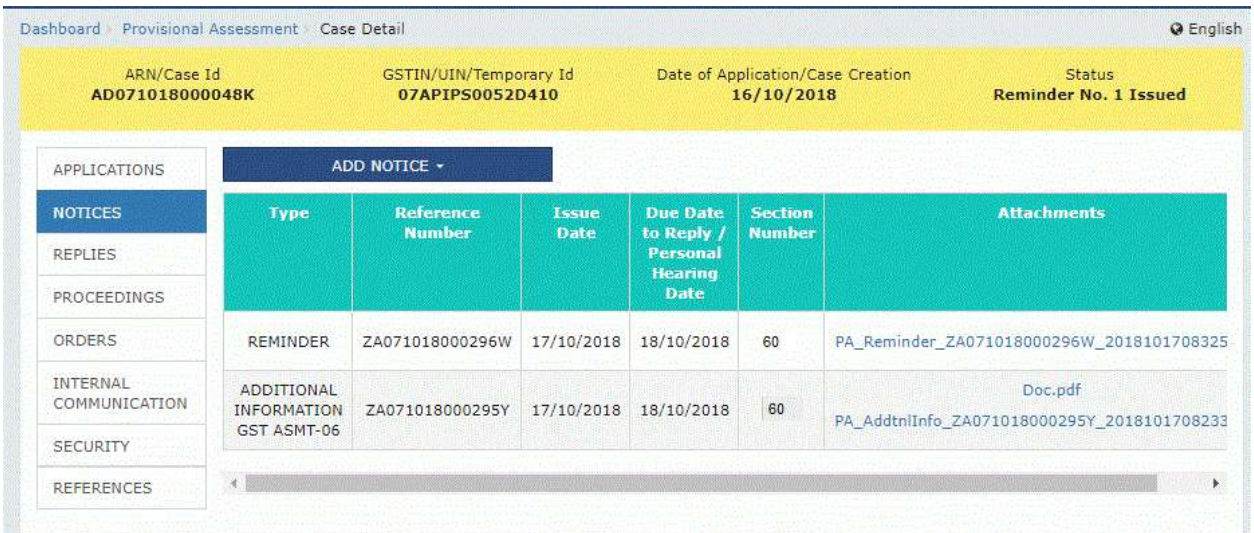
14. Click **ISSUE with DSC.**



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 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.

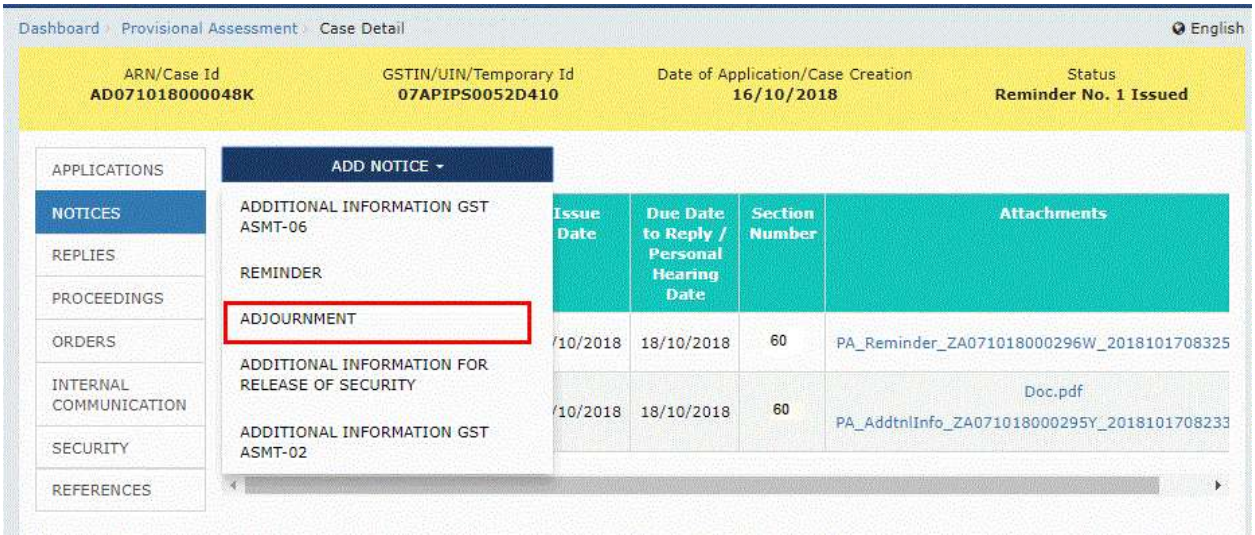


Go back to the Main Menu

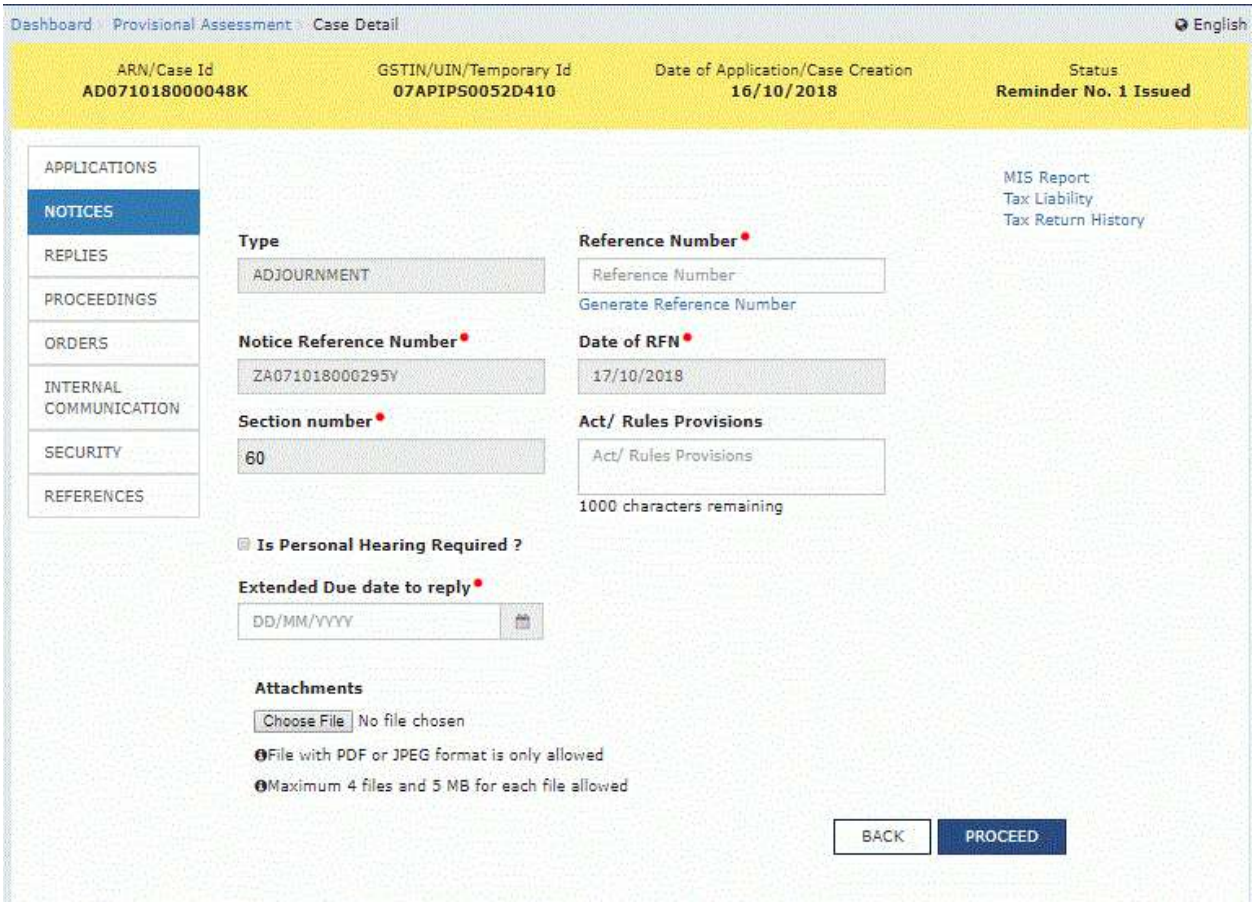
C (3). Issue an Adjournment

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**.

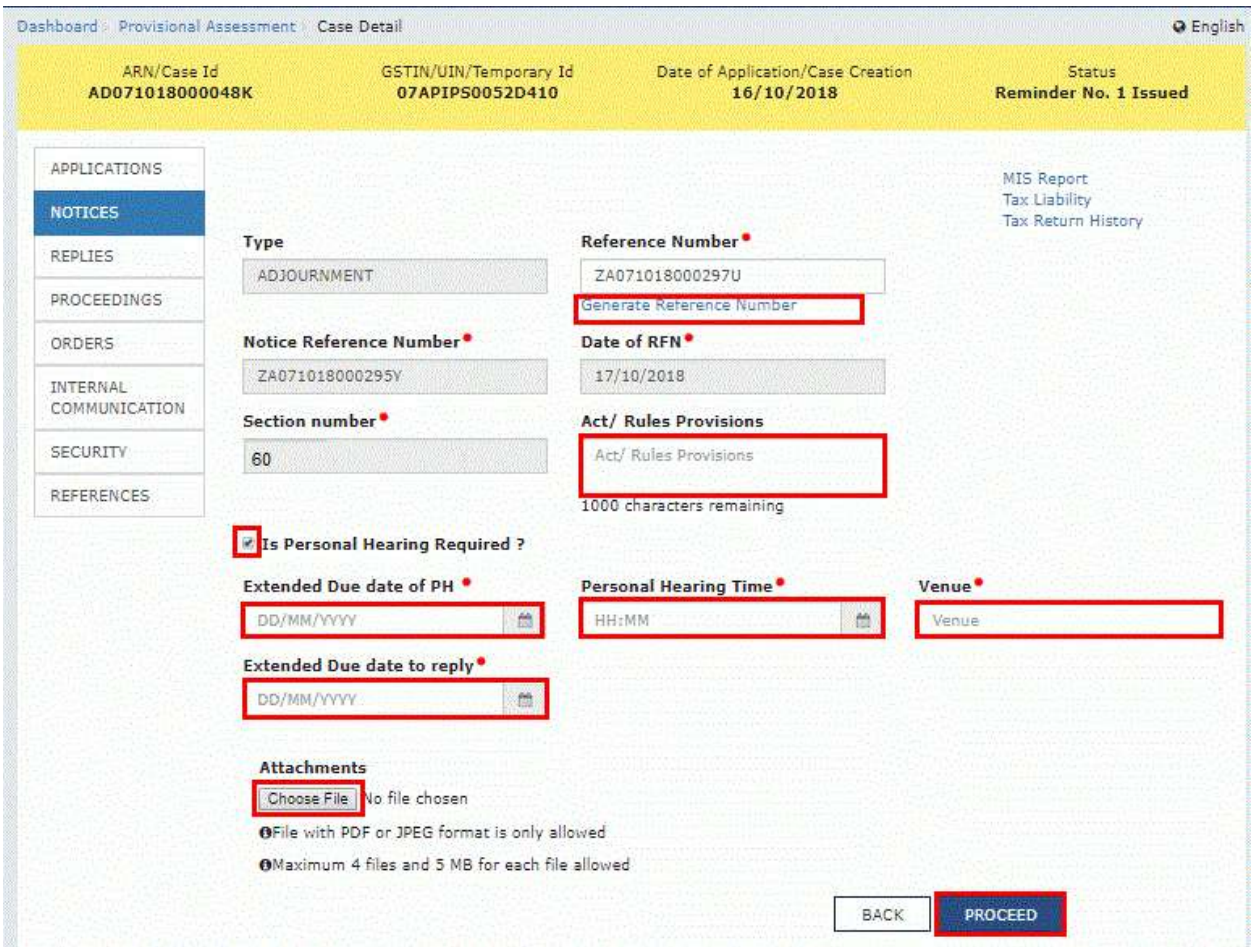


3. The **ADJOURNMENT** page is displayed.

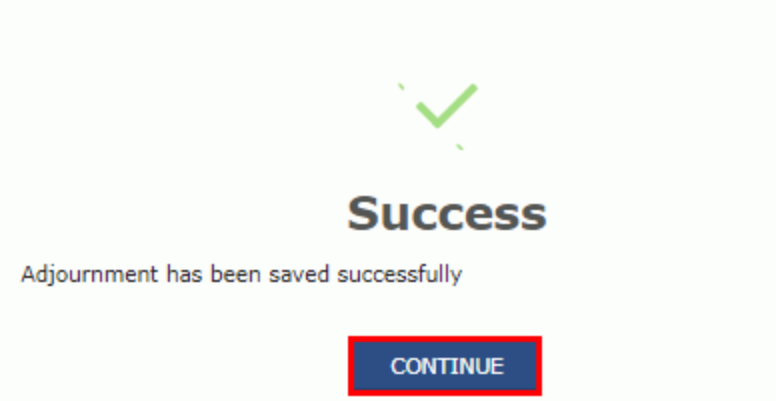


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. In case personal hearing is required, select the **Is Personal Hearing Required checkbox**.

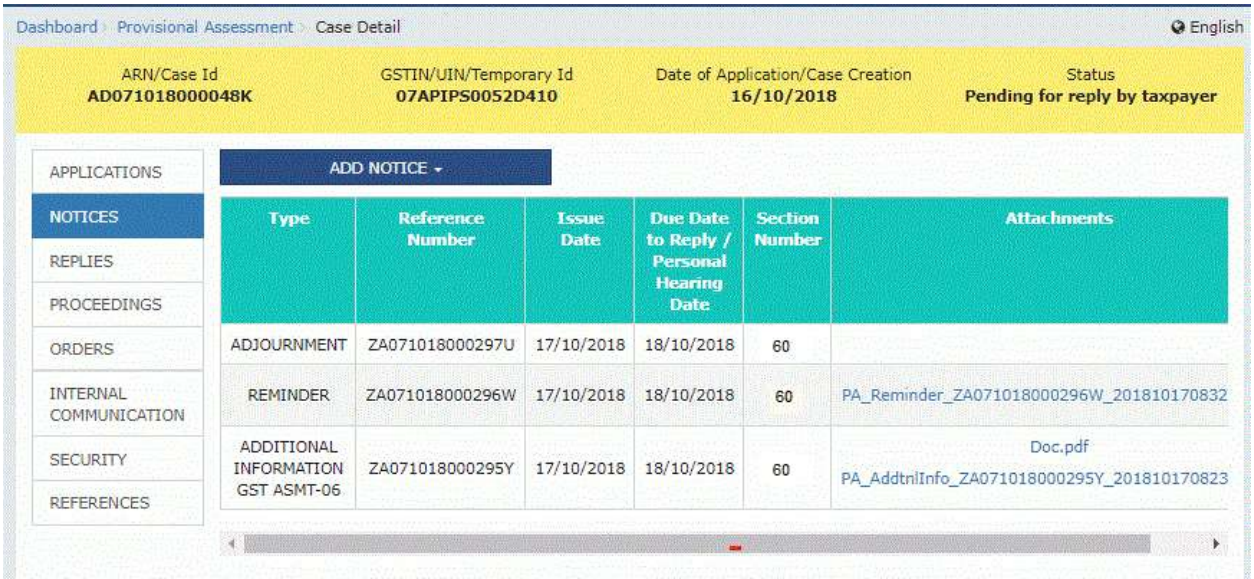
7. Select the **Personal Hearing Date** using the calendar.
8. Select the **Personal Hearing Time**.
9. In the **Venue** field, enter the name of the place where you would like to call the taxpayer for personal hearing.
10. Select the **Due Date to reply** using the calendar.
11. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
12. Click **PROCEED** button**.**



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 notice available on the Taxpayer's dashboard.



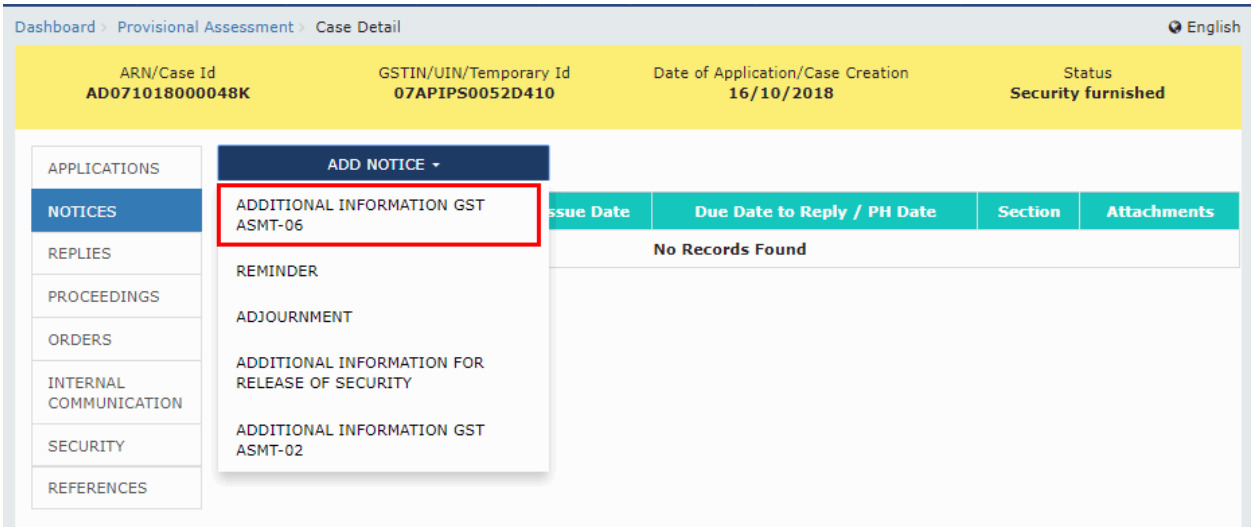
Go back to the Main Menu

C (4). Additional Information GST ASMT-06

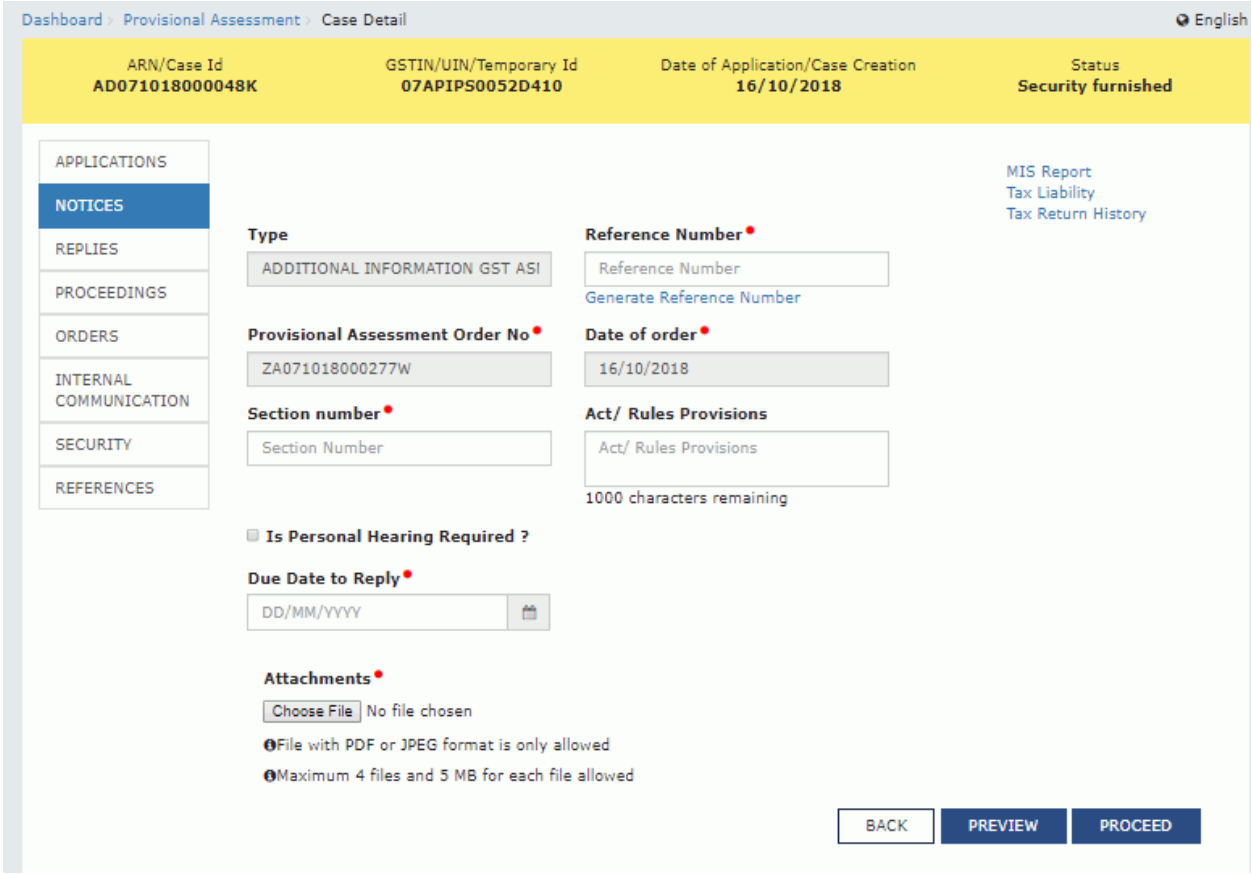
To issue notice for additional information to the taxpayer, perform following steps:

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 *(Additional Information/Reminder/Adjournment)* issued against the case created.

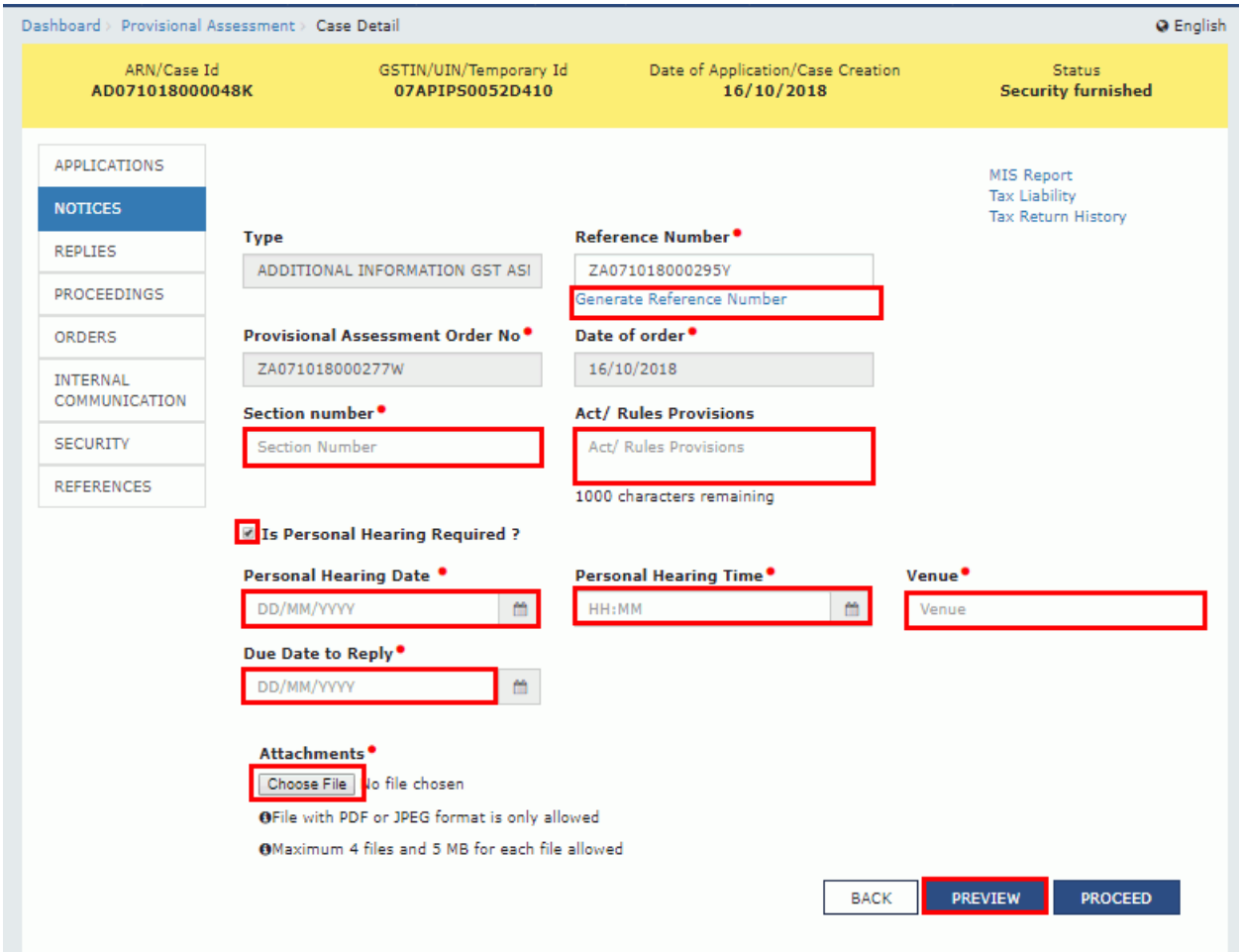
2. Click **ADD NOTICE** to open the drop-down list and select **ADDITIONAL INFORMATION GST ASMT-06**.



3. The **ADDITIONAL INFORMATION GST AMT-06** page is displayed.



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. 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 — Date : 16/10/2018
Provisional Assessment Order no. : ZA071018000277W — 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.

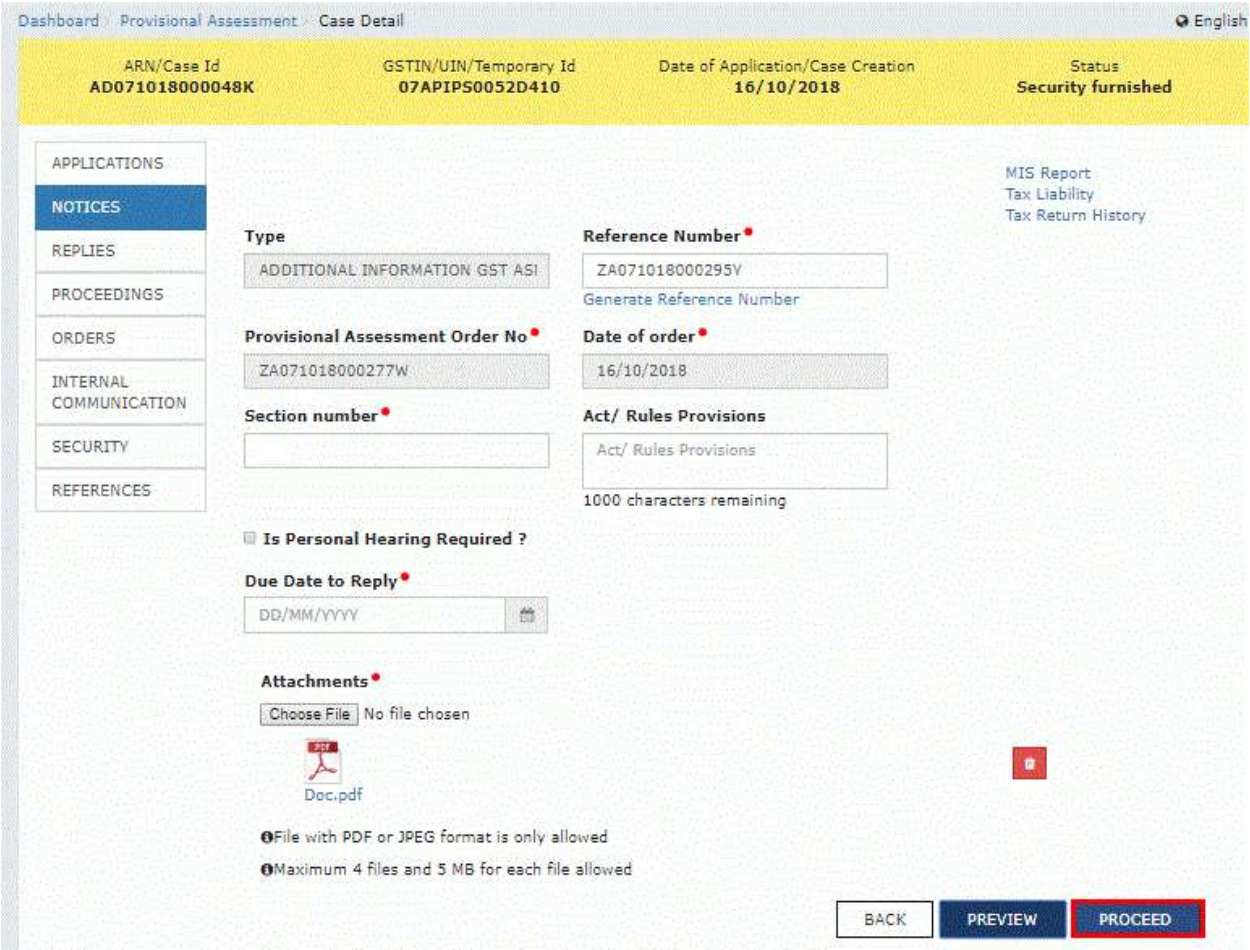
You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

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

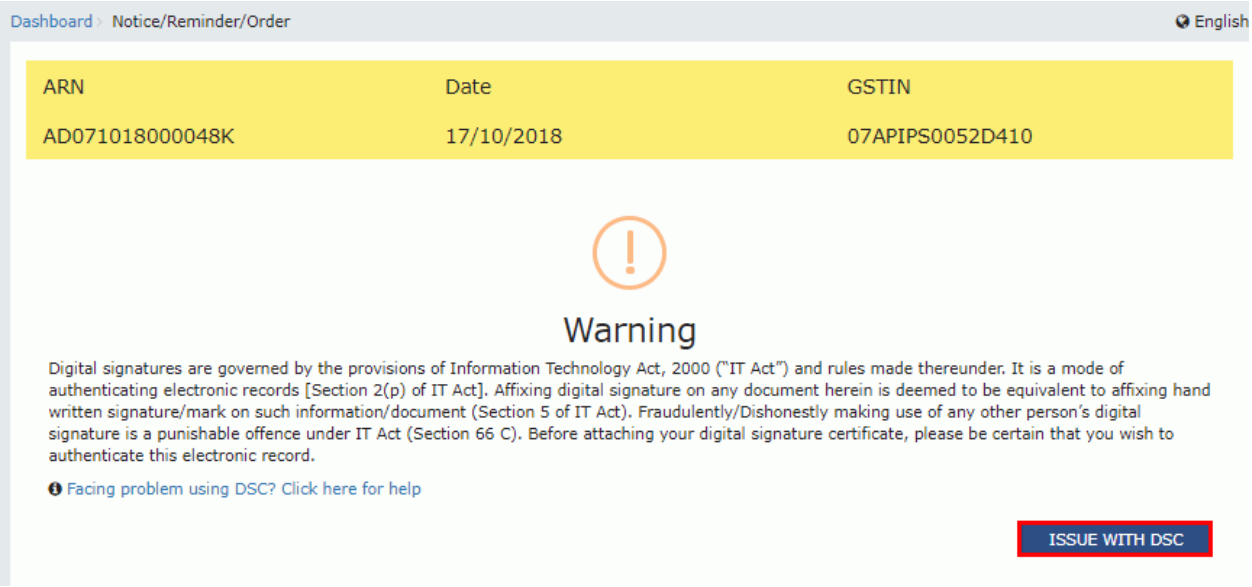
Signature
Name: Haripriya Santhanam
Designation: Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi

draft

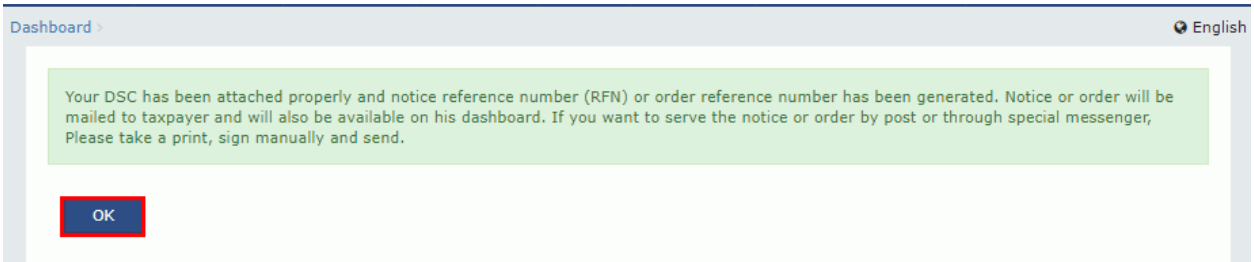
15. Go back to the Additional Information page. Click **PROCEED** button**.**



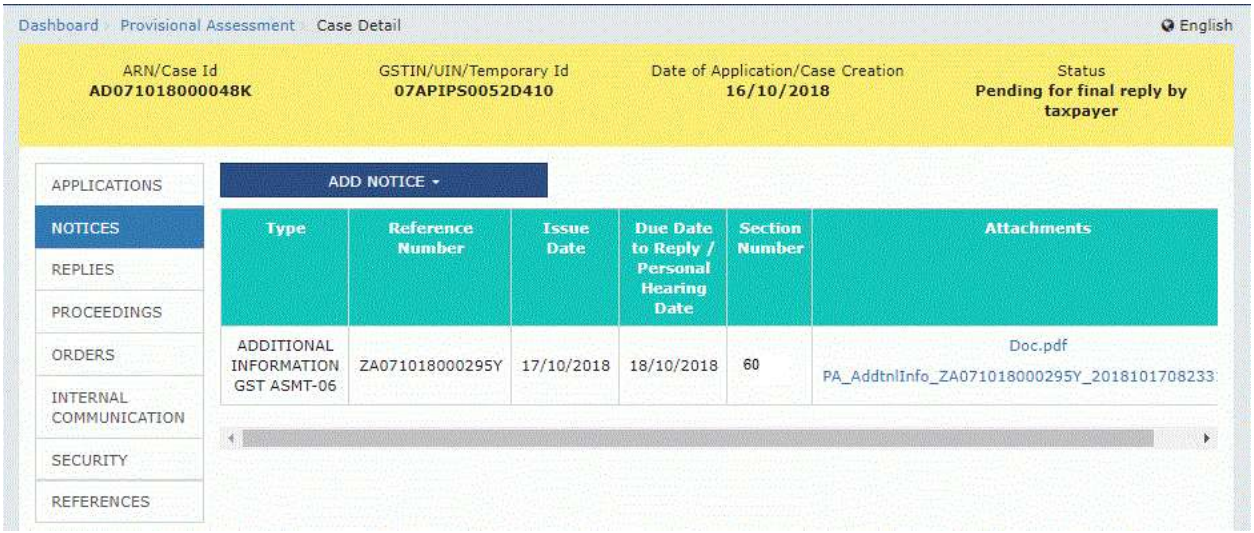
16. Click **ISSUE with DSC.**



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.

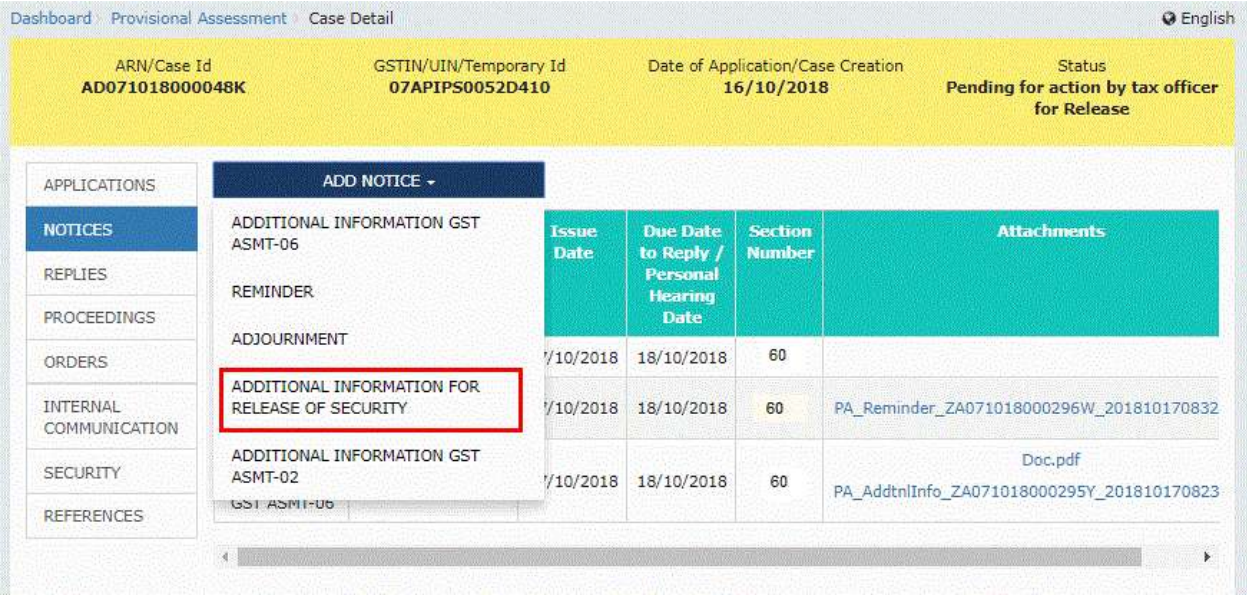


Go back to the Main Menu

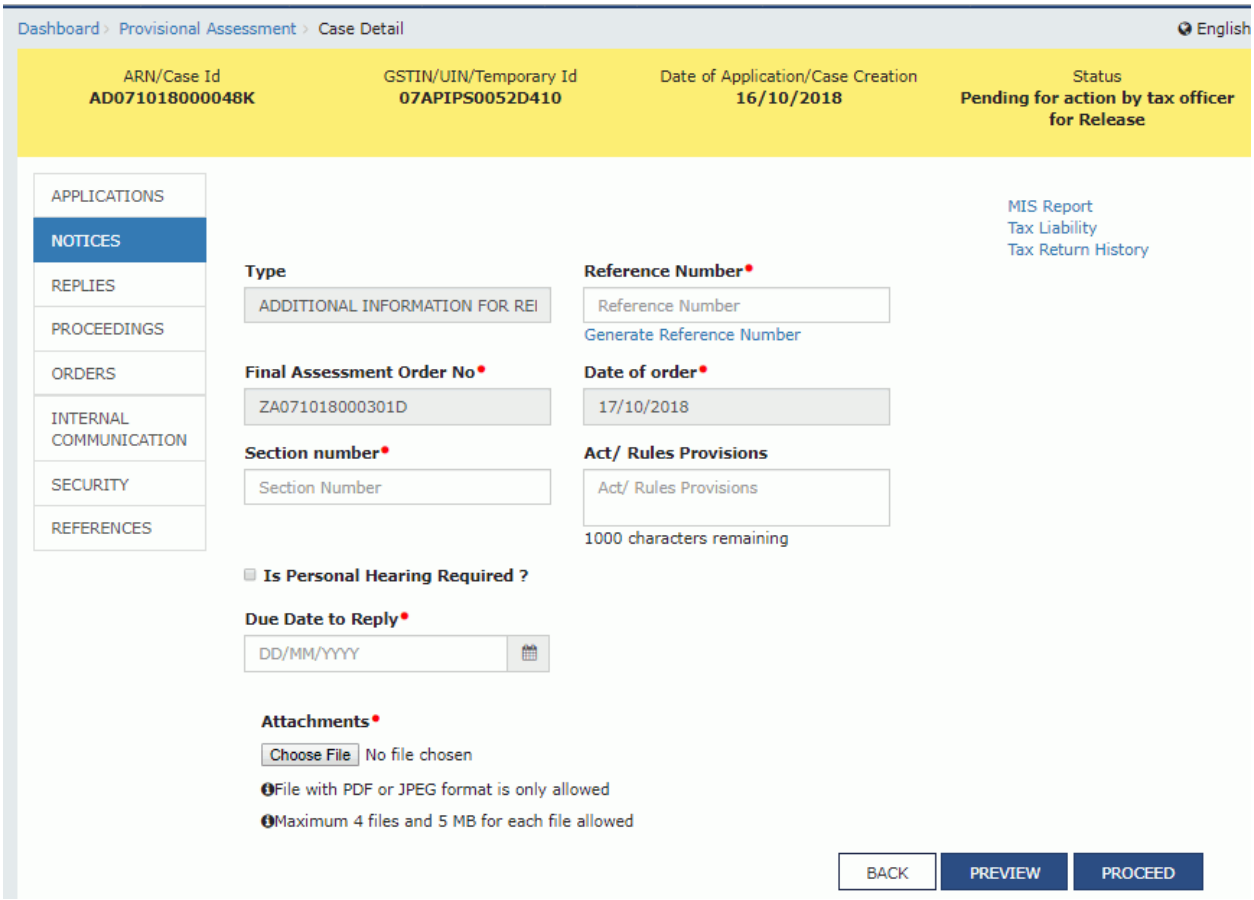
C (5). Additional Information for Release of Security

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**.

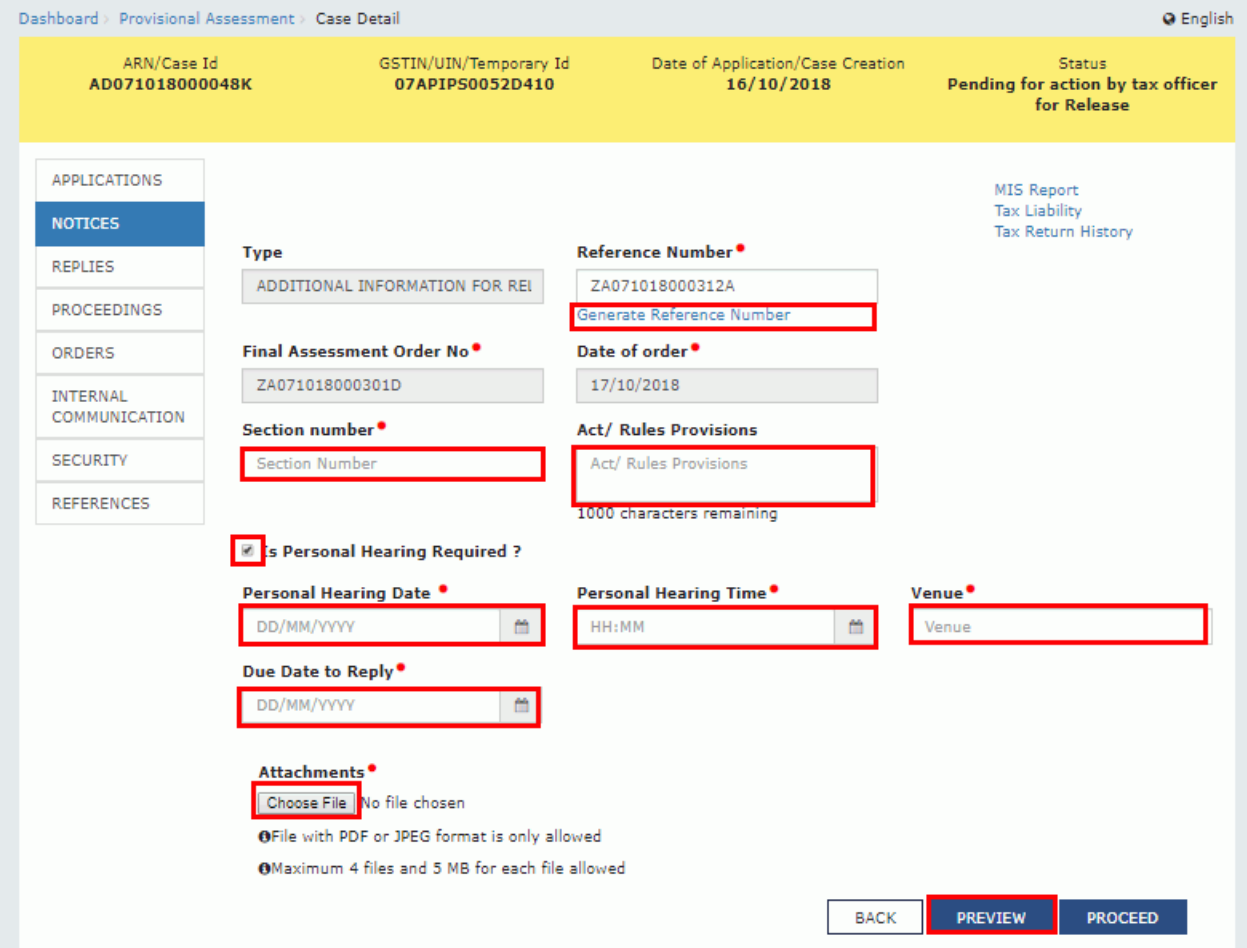


3. The **Additional Information** page is displayed.



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. 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.

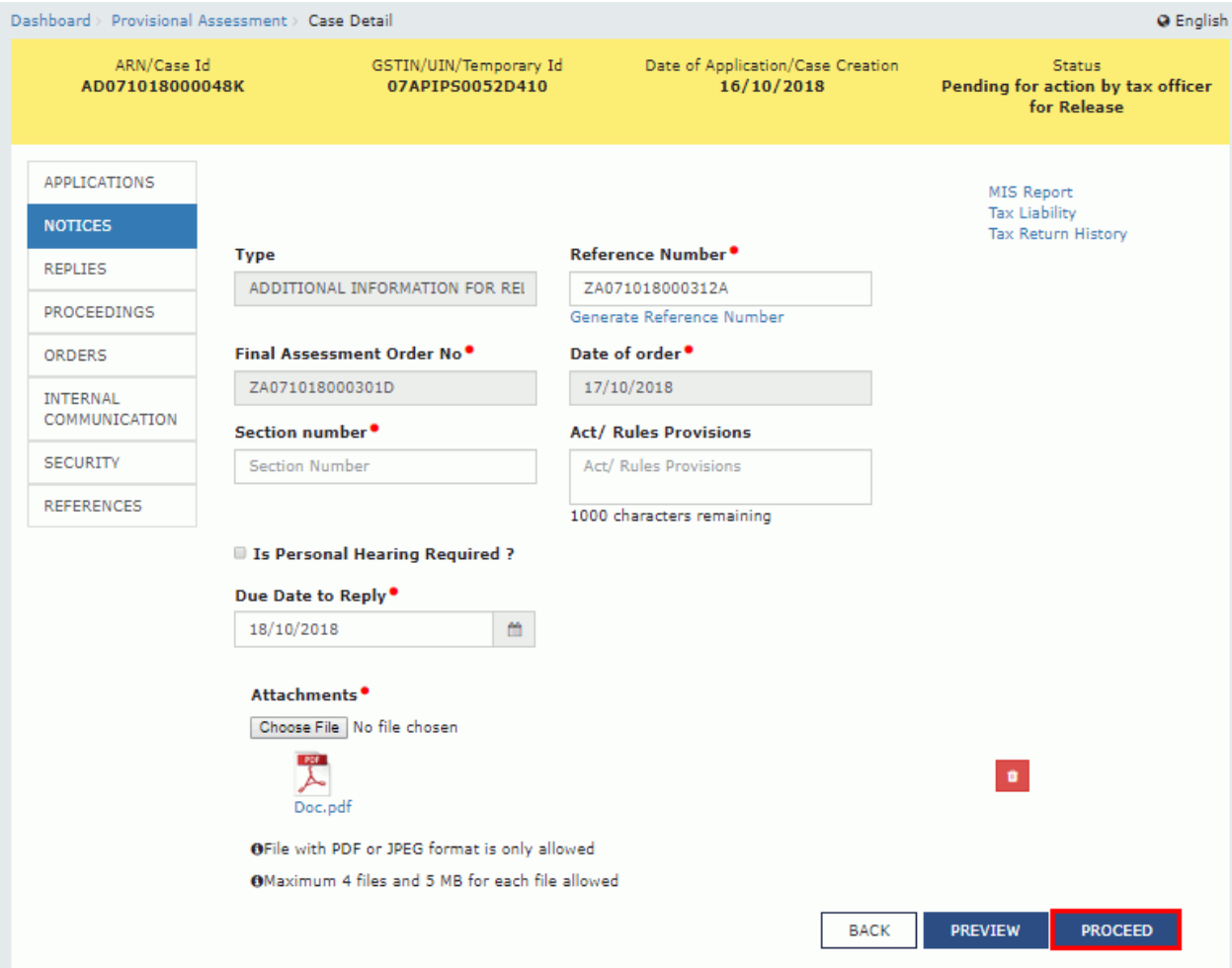
You may appear before the undersigned for personnel hearing either in person or through authorized representative for representing your case on the date, time and venue, if mentioned in table below.

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

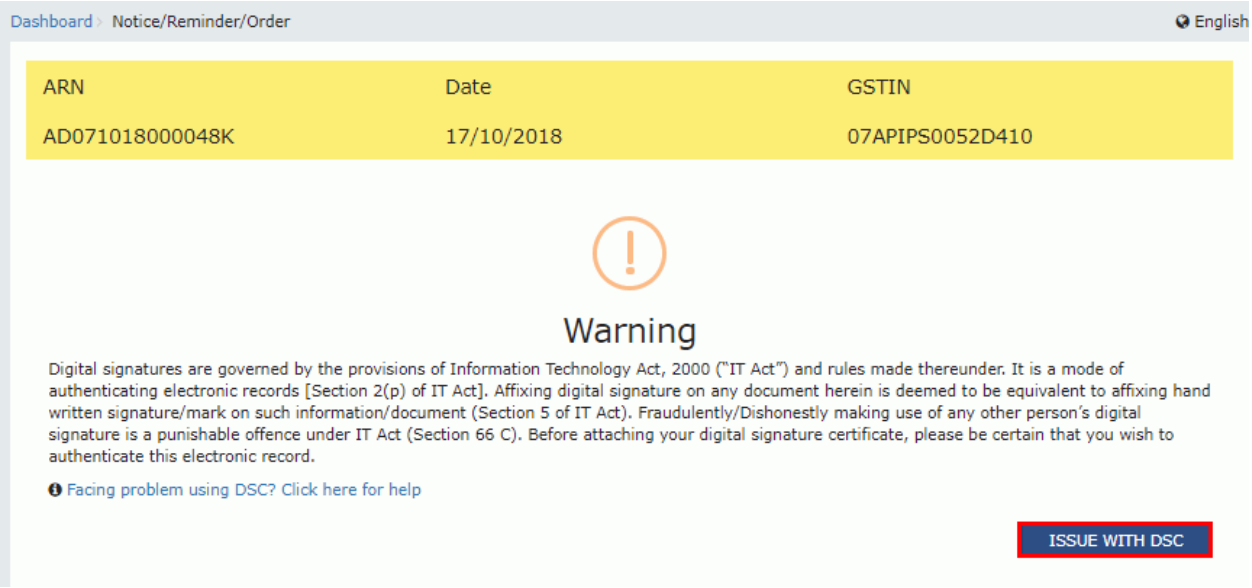
Signature
Name: Haripriya Santhanam
Designation: Lower Division Clerks
Jurisdiction: 100:Zone 9:Delhi

draft

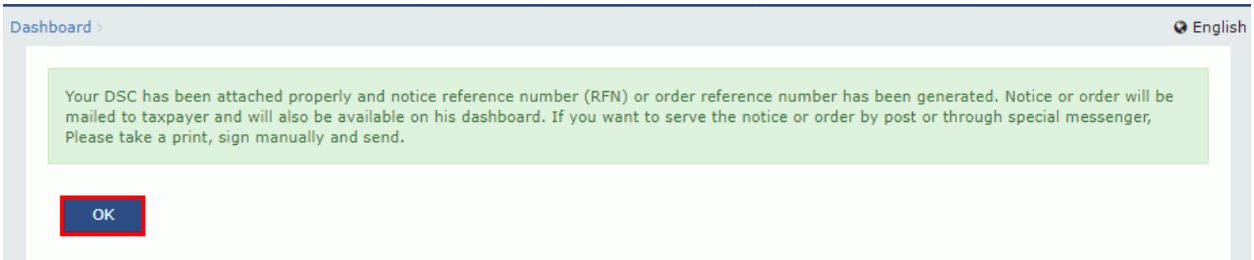
15. Go back to the Additional Information page. Click **PROCEED** button**.**



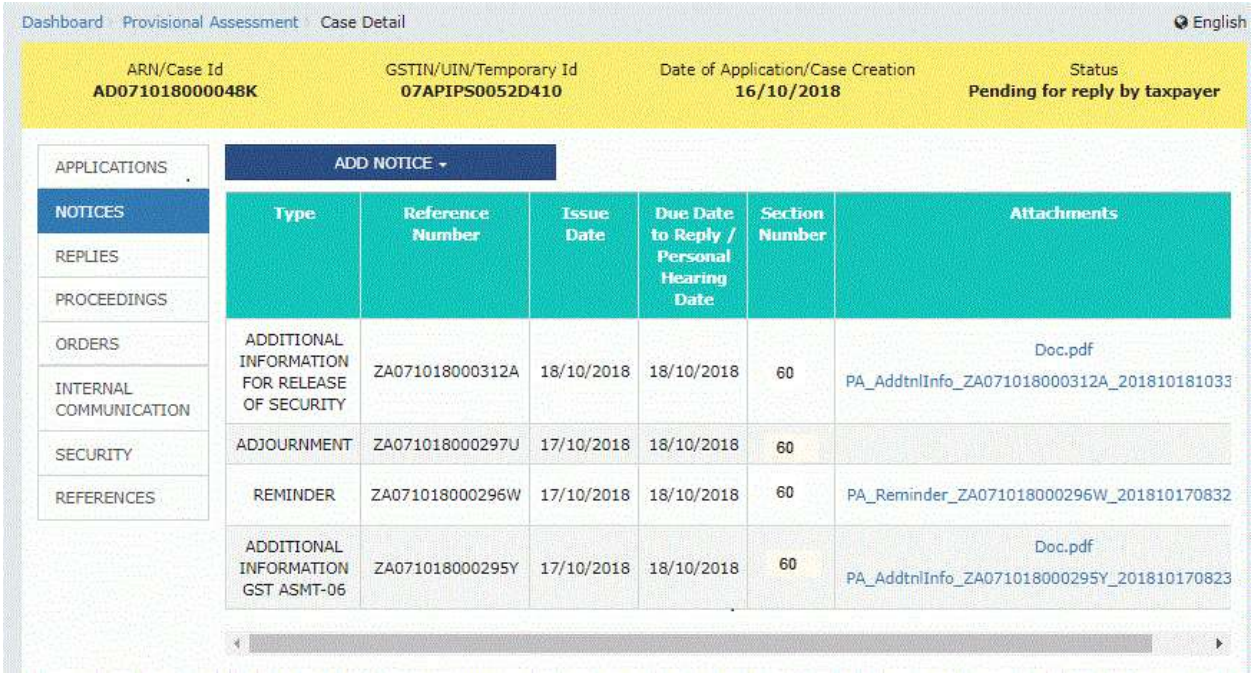
16. Click **ISSUE with DSC.**



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.

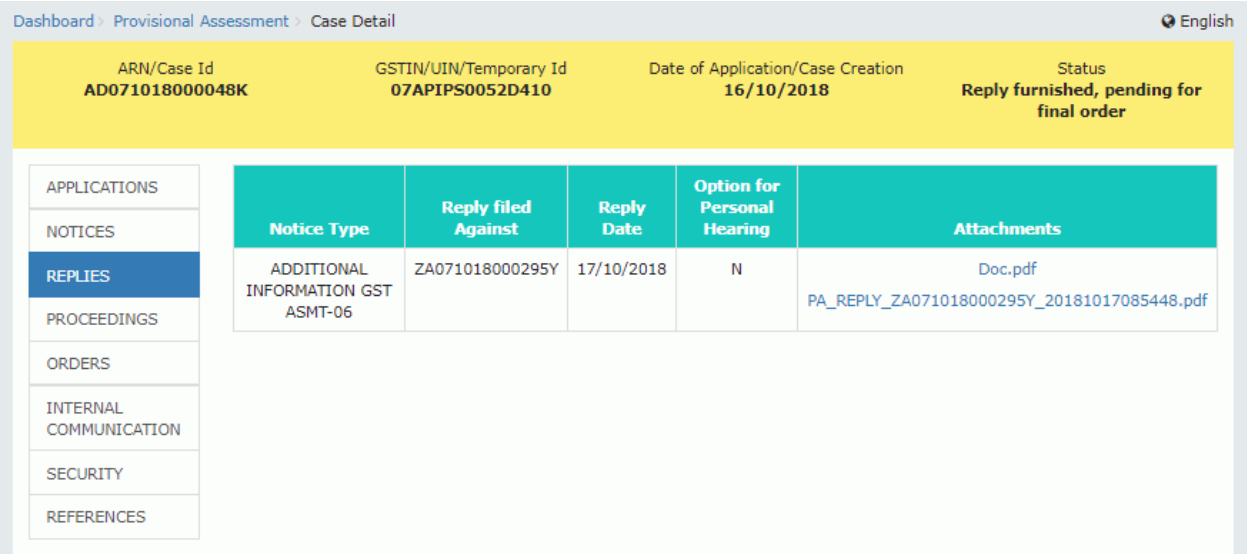


Go back to the Main Menu

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.
2. Click the documents in the **Attachments** section to download and ascertain their contents.

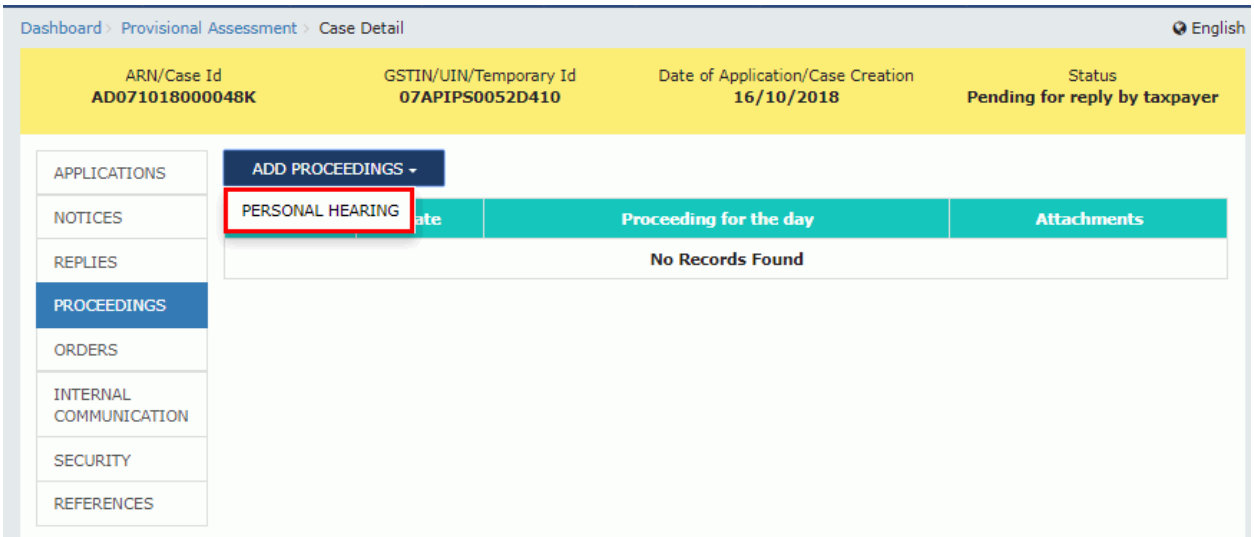


[Go back to the Main Menu]

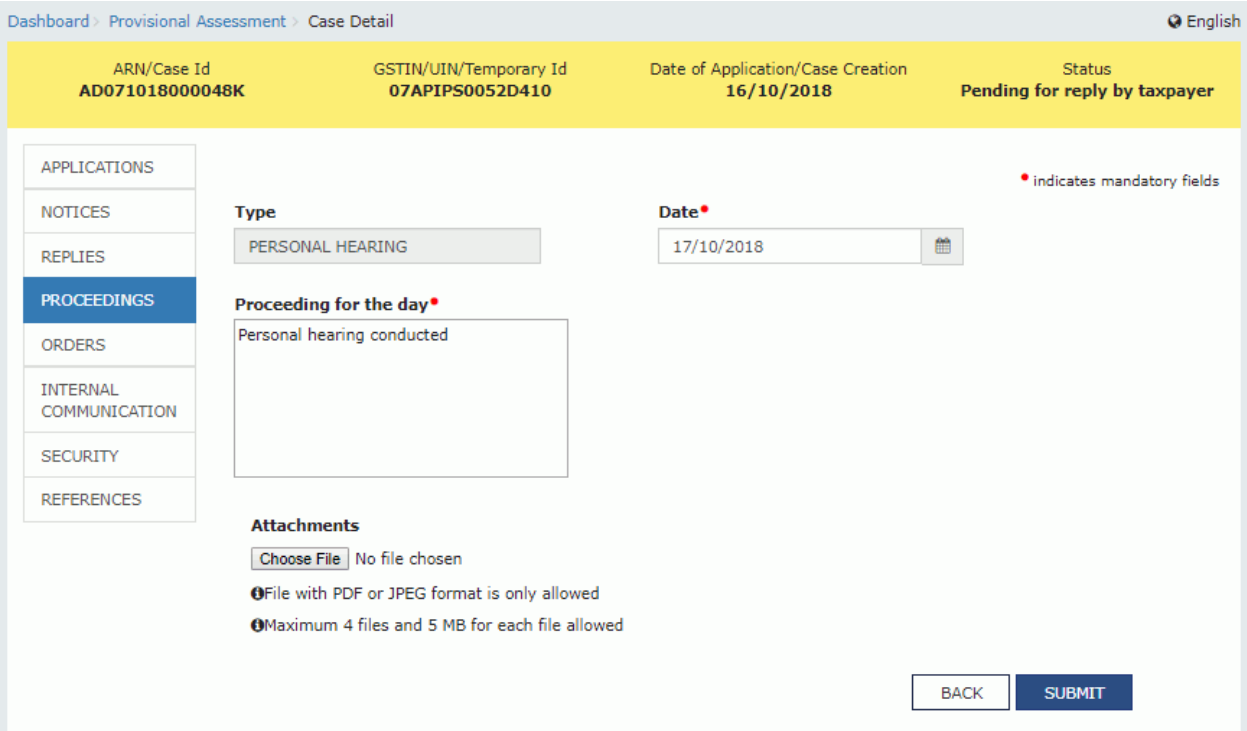
E. Add Personal Hearing Proceedings

To add details of personal hearing, perform following steps:

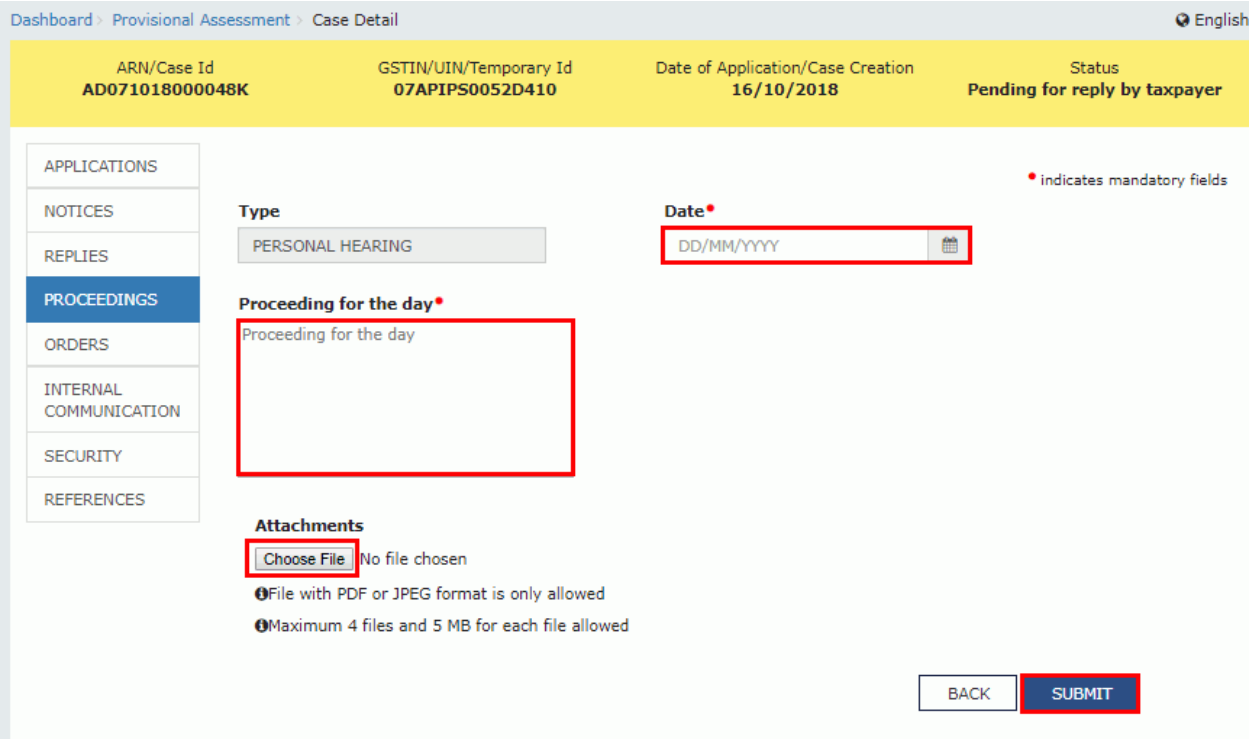
1. On the **Case Detail** page of that particular taxpayer, select the **PROCEEDINGS** tab if it is not selected by default.
2. Click **ADD PROCEEDINGS** to open the drop-down list and select **PERSONAL HEARING**.



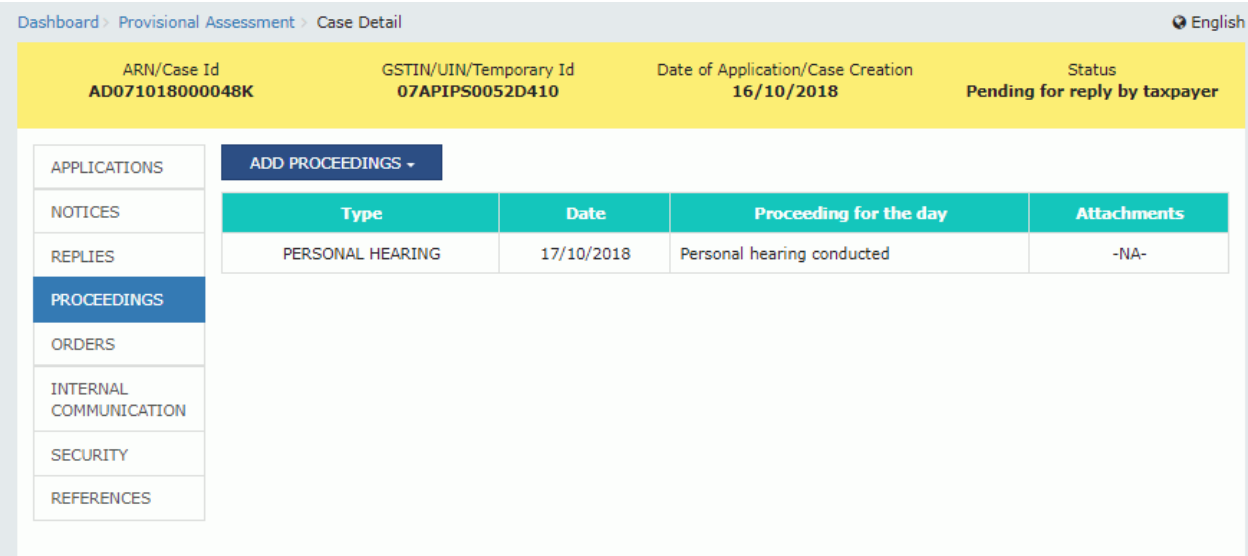
3. The **PROCEEDINGS** page is displayed.



4. Select the Date of personal hearing using the calendar.
5. Type the required text in the **Proceeding for the day** field.
6. Click **Choose File** to upload the document(s) related to personal hearing from your machine.
7. Click **SUBMIT** button**.**



8. The updated **Case Detail** page is displayed, with the table containing the record of the proceedings.

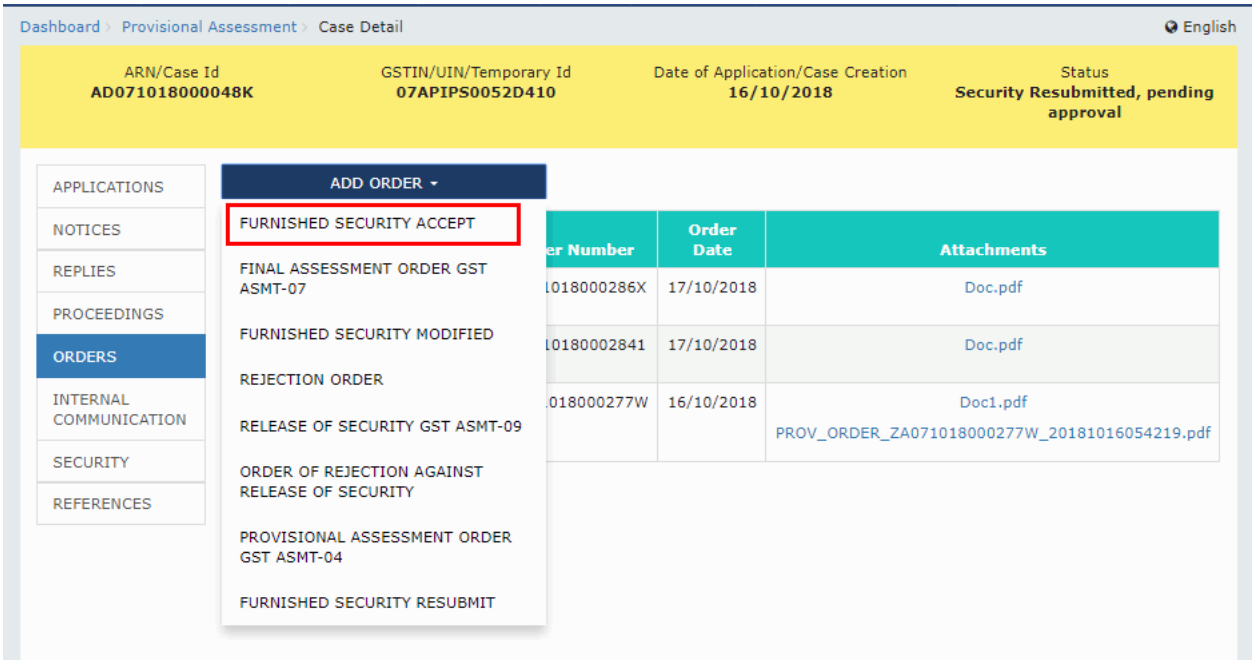


Go back to the Main Menu

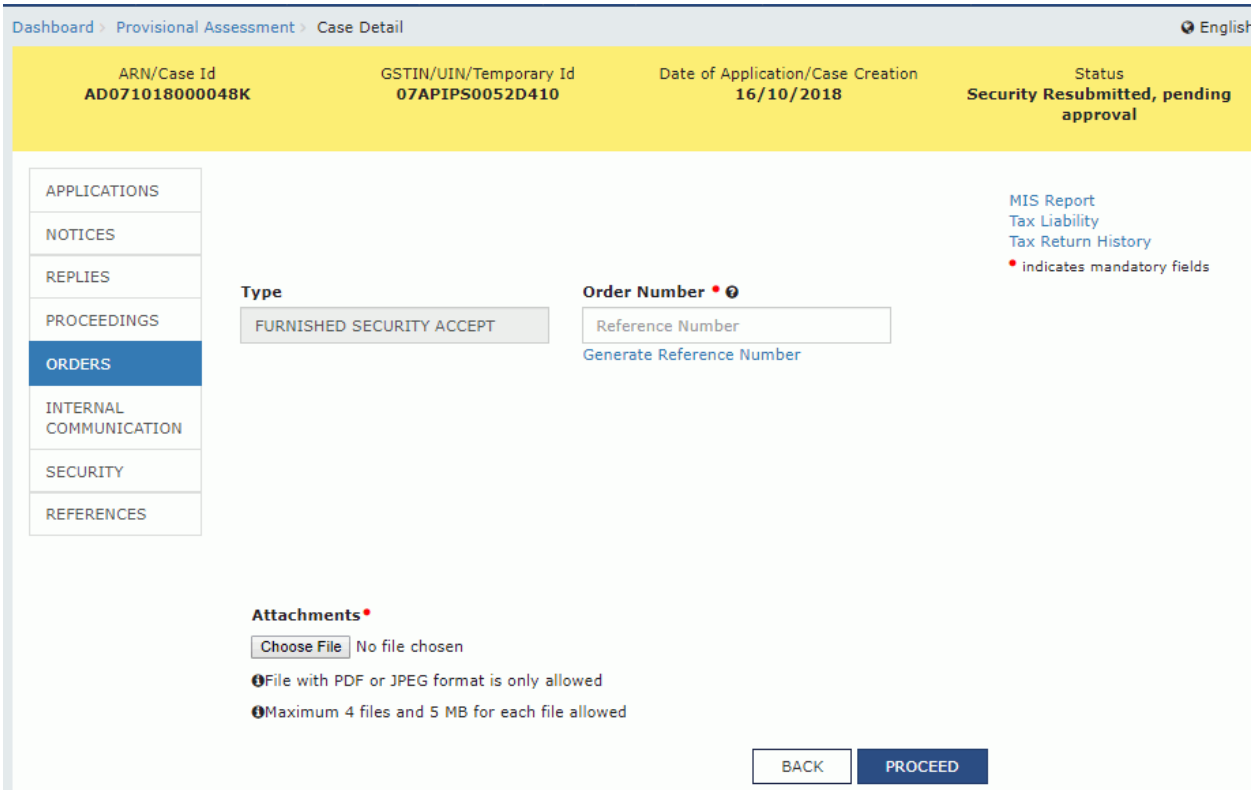
F (1). Furnished Security Accept

To issue order for accepting the furnished security 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 **FURNISHED SECURITY ACCEPT**.



3. The **FURNISHED SECURITY ACCEPT** page is displayed.

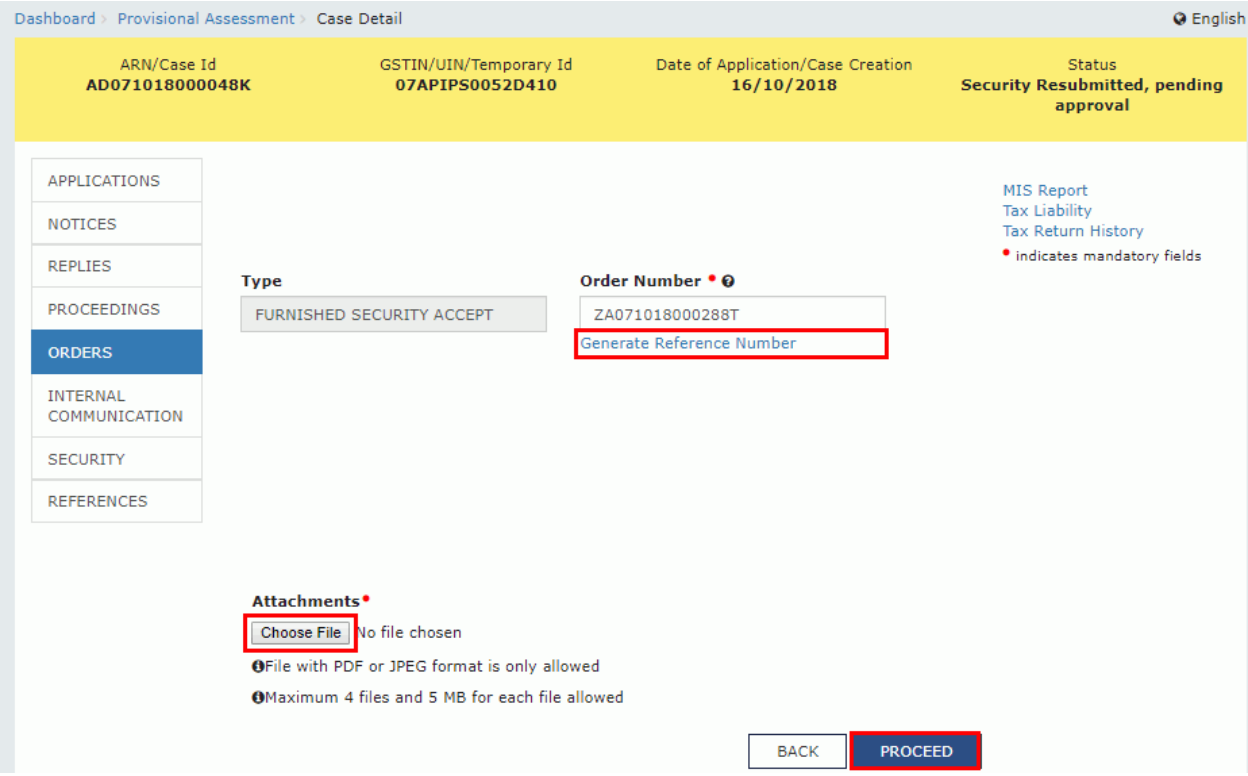


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Click the **Choose File** button to upload any attachment.

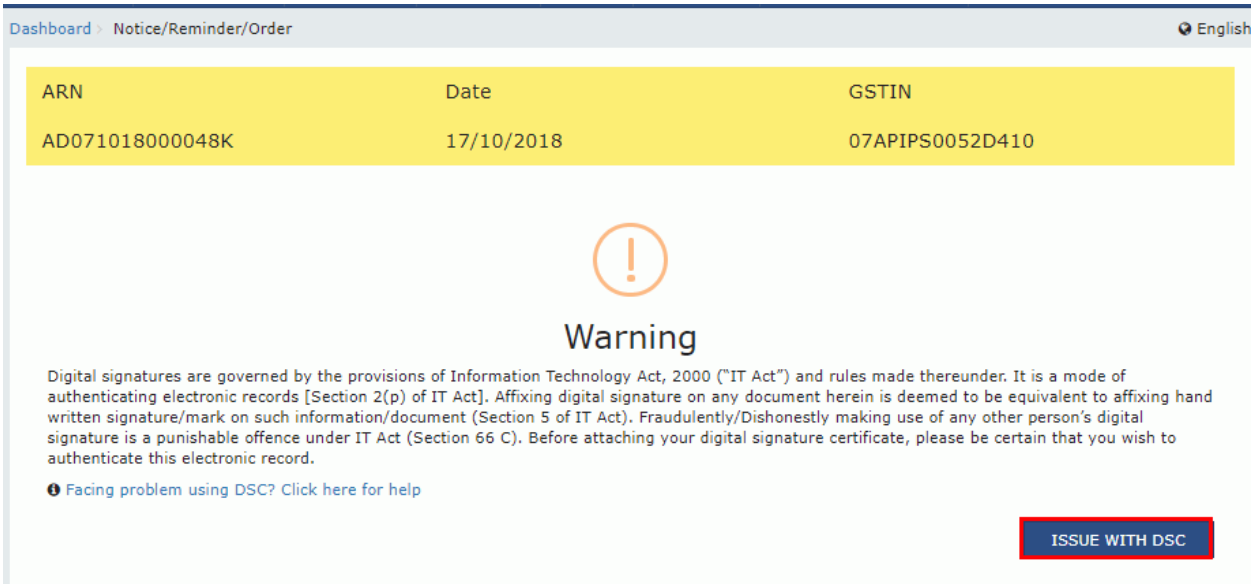
Note:

- 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.

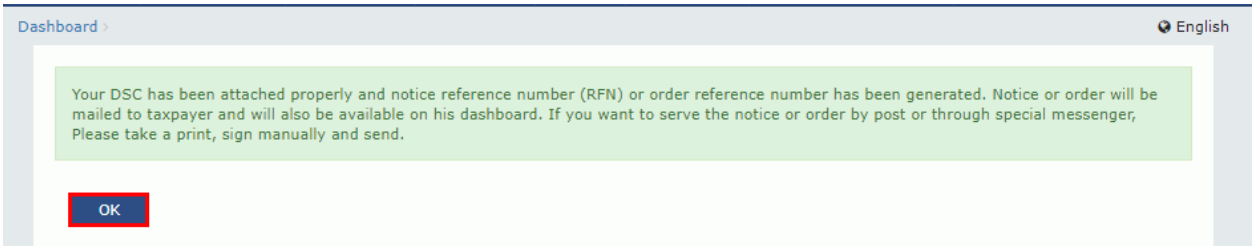
6. Click **PROCEED** button**.**



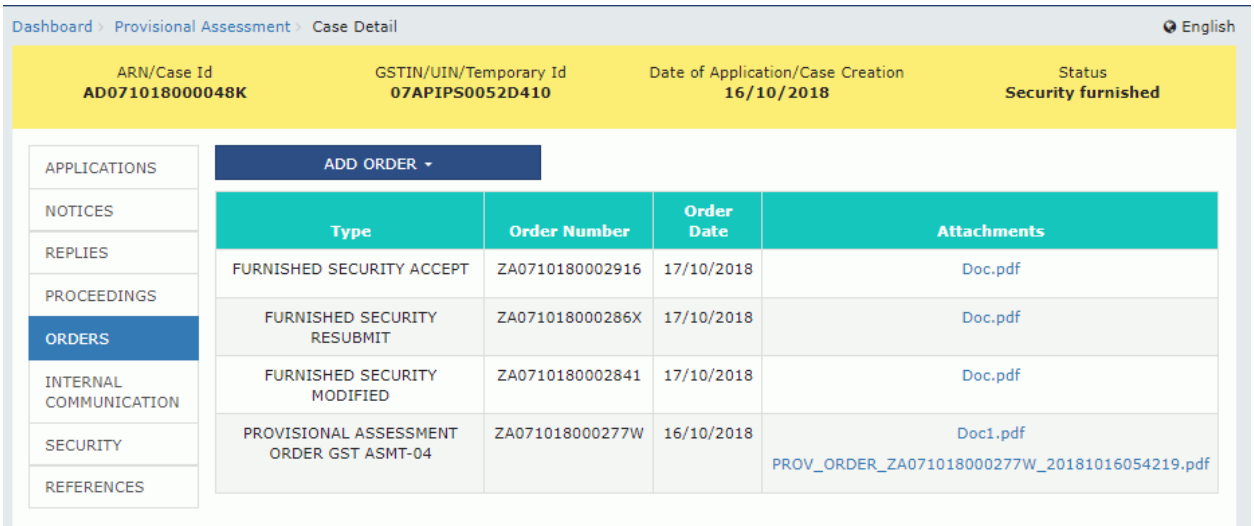
7. Click **ISSUE with DSC.**



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.

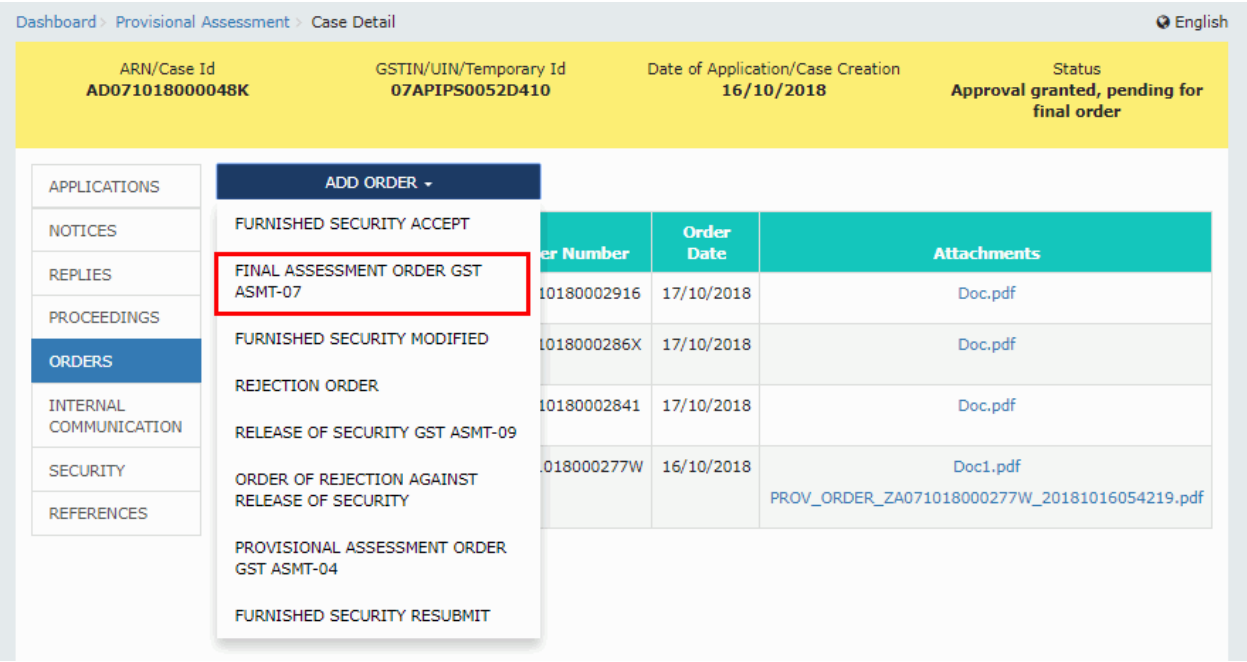


Go back to the Main Menu

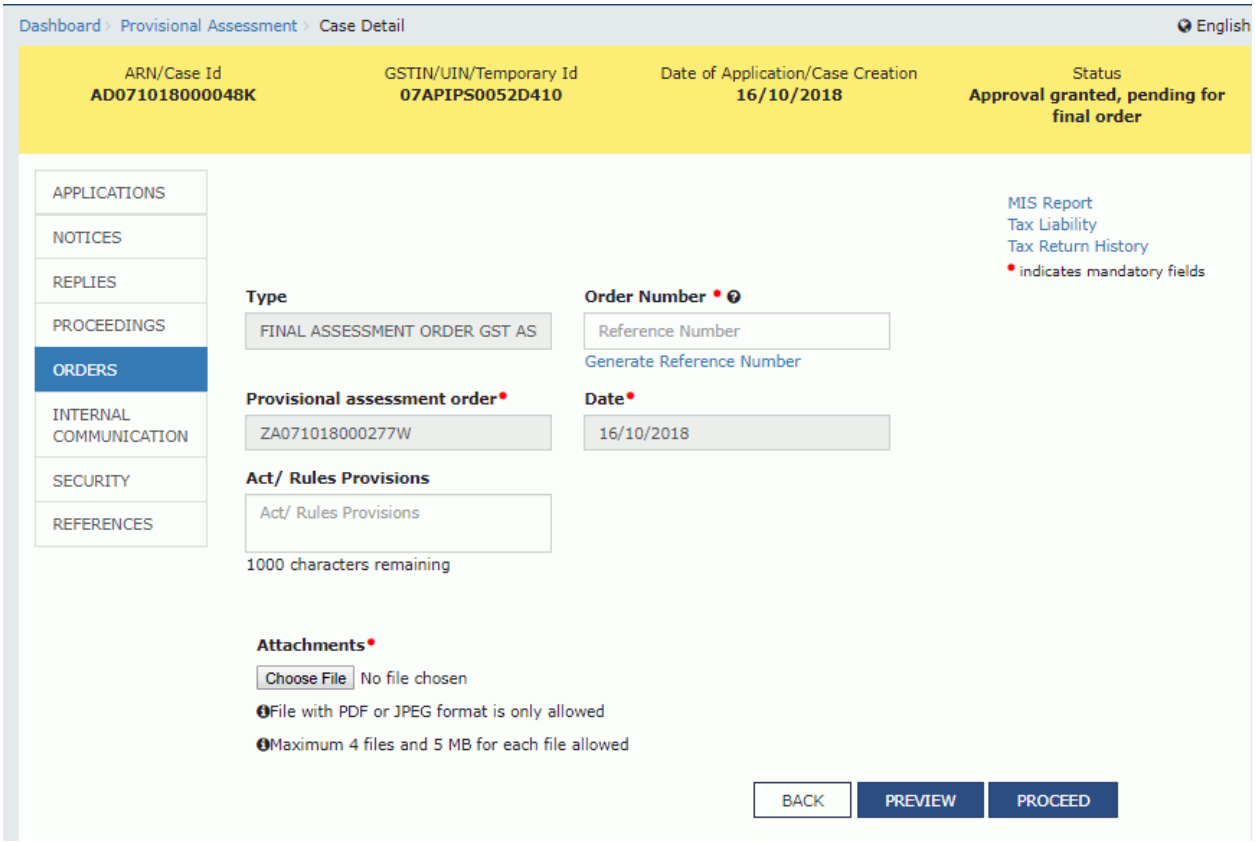
F (2). Final Assessment Order GST ASMT-07

To issue final assessment order 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**.



3. The **Final Assessment Order** page is displayed.

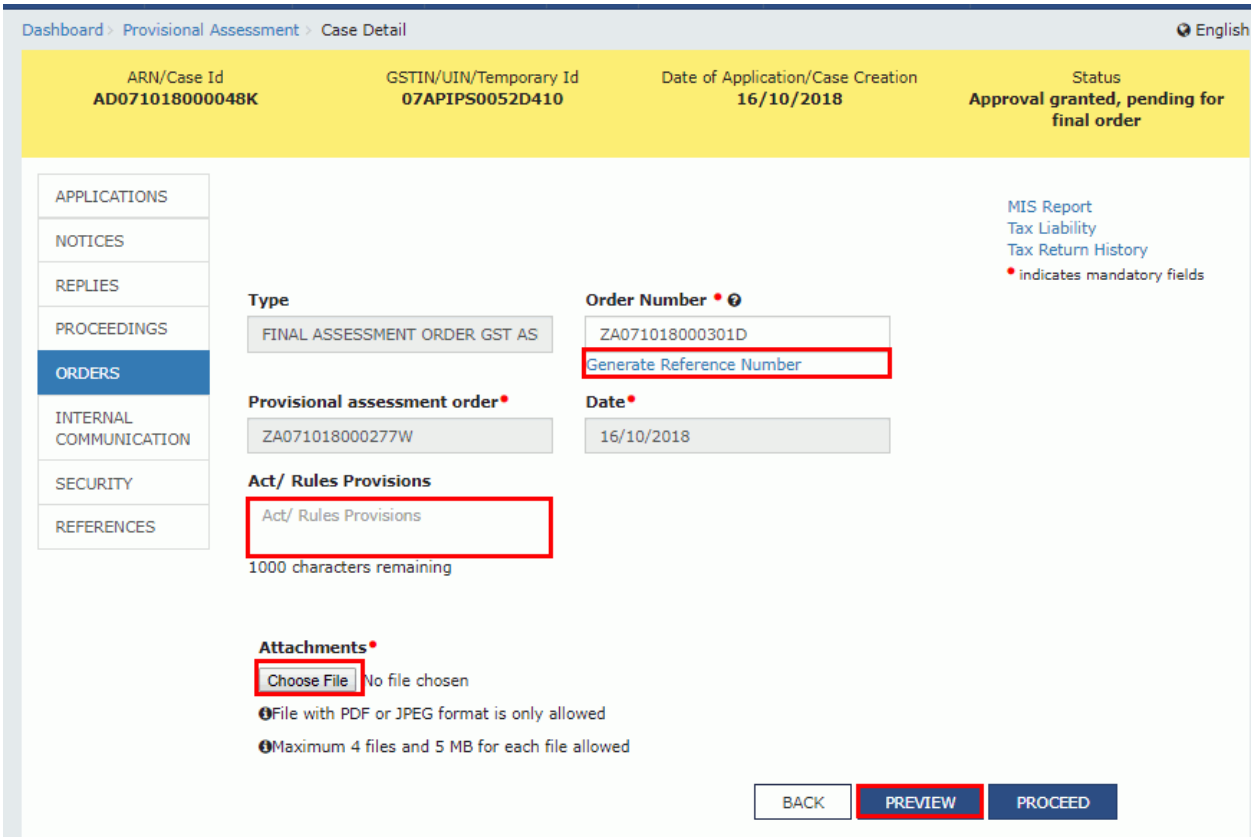


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. Click the **Choose File** button to upload any attachment.

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.



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

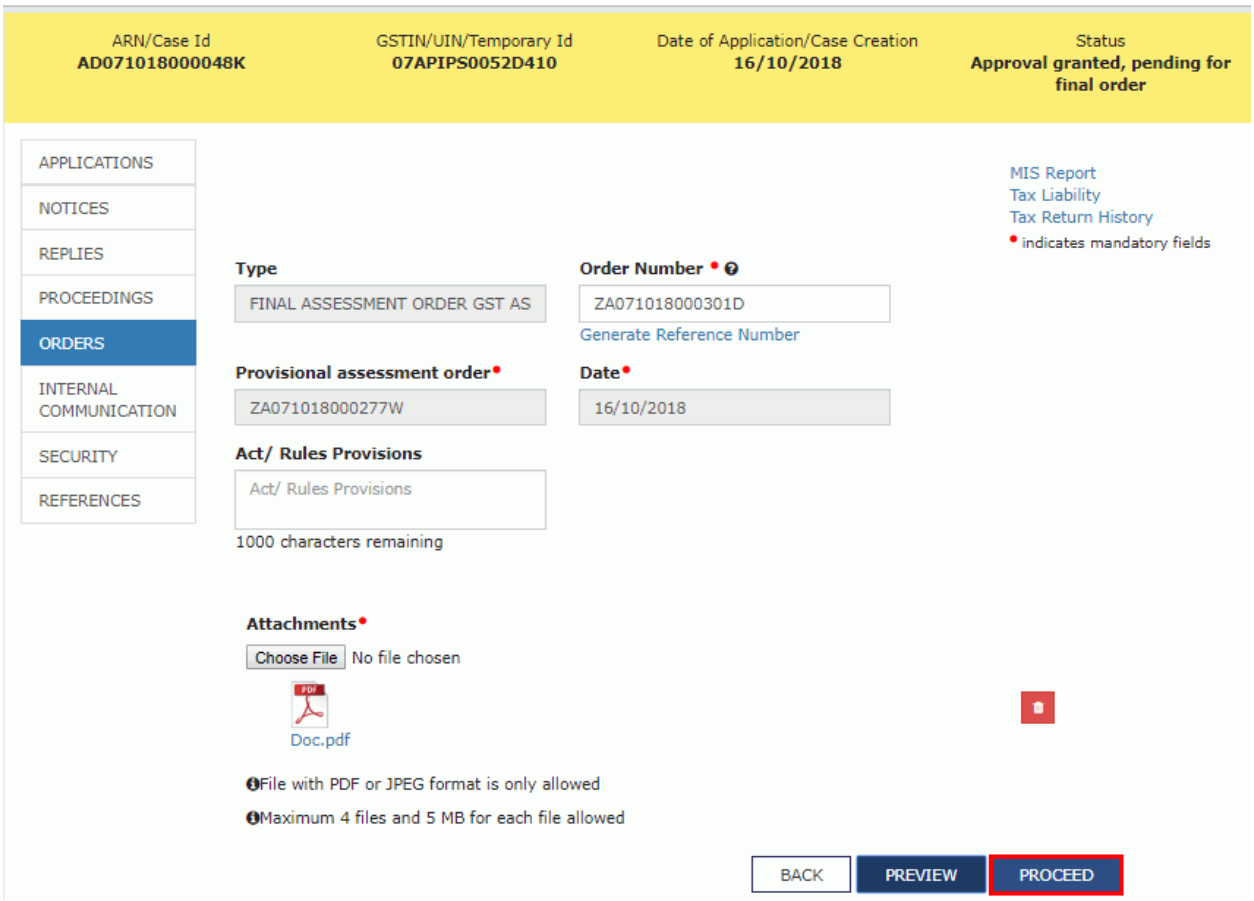
In continuation of the provisional assessment order referred to above and on the basis of information available / documents furnished, the final assessment order is issued and detailed reasons for the same are attached in annexure.

The security furnished for the purpose can be withdrawn after compliance with the order, by filing an application.

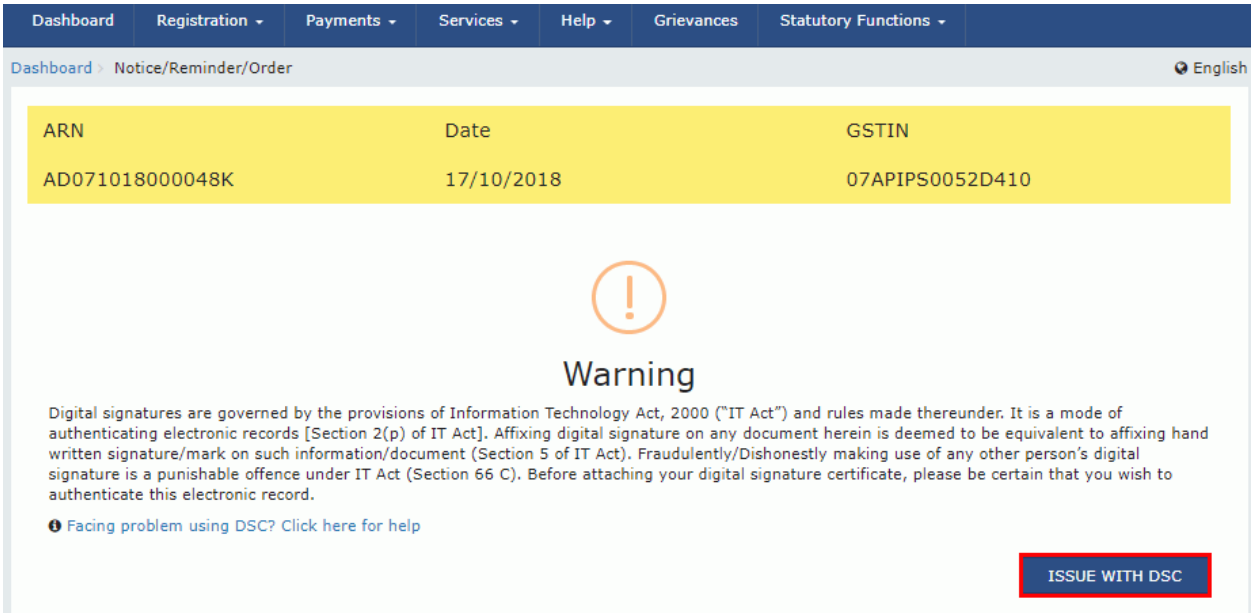
Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

Draft

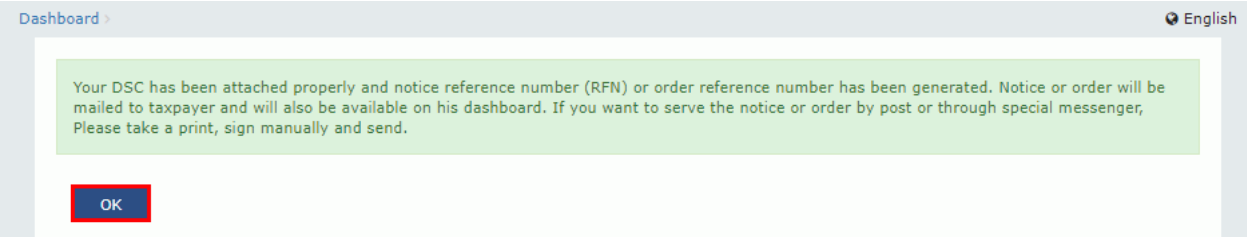
9. Click **PROCEED** button**.**



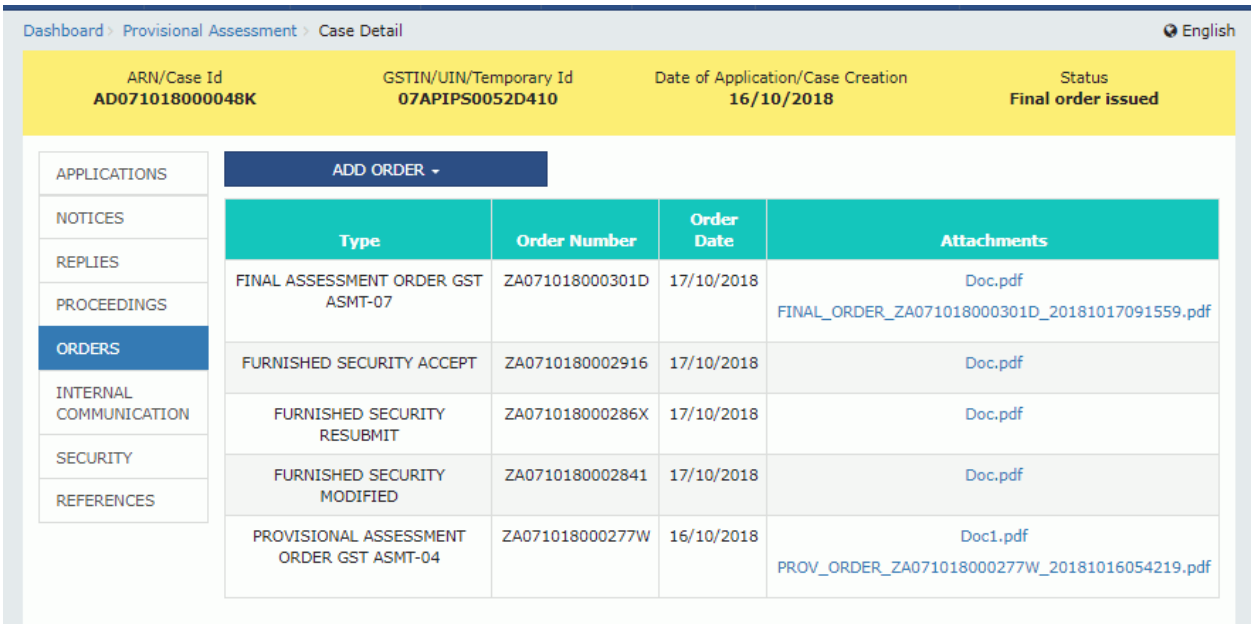
10. Click **ISSUE with DSC.**



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 "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.

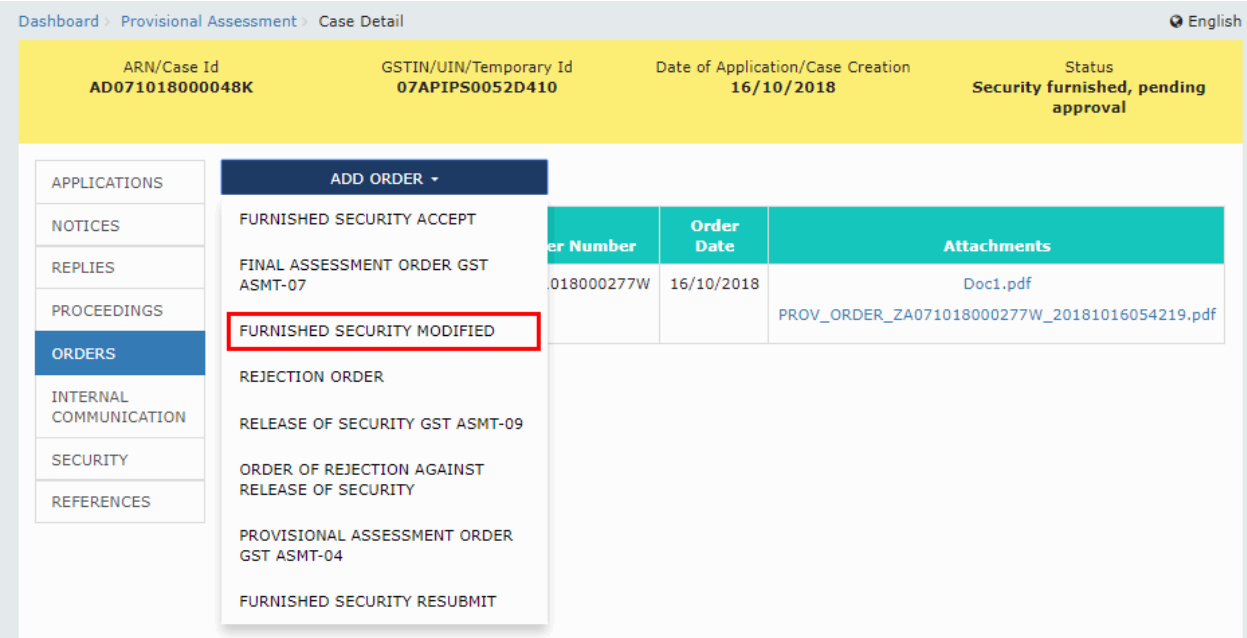


Go back to the Main Menu

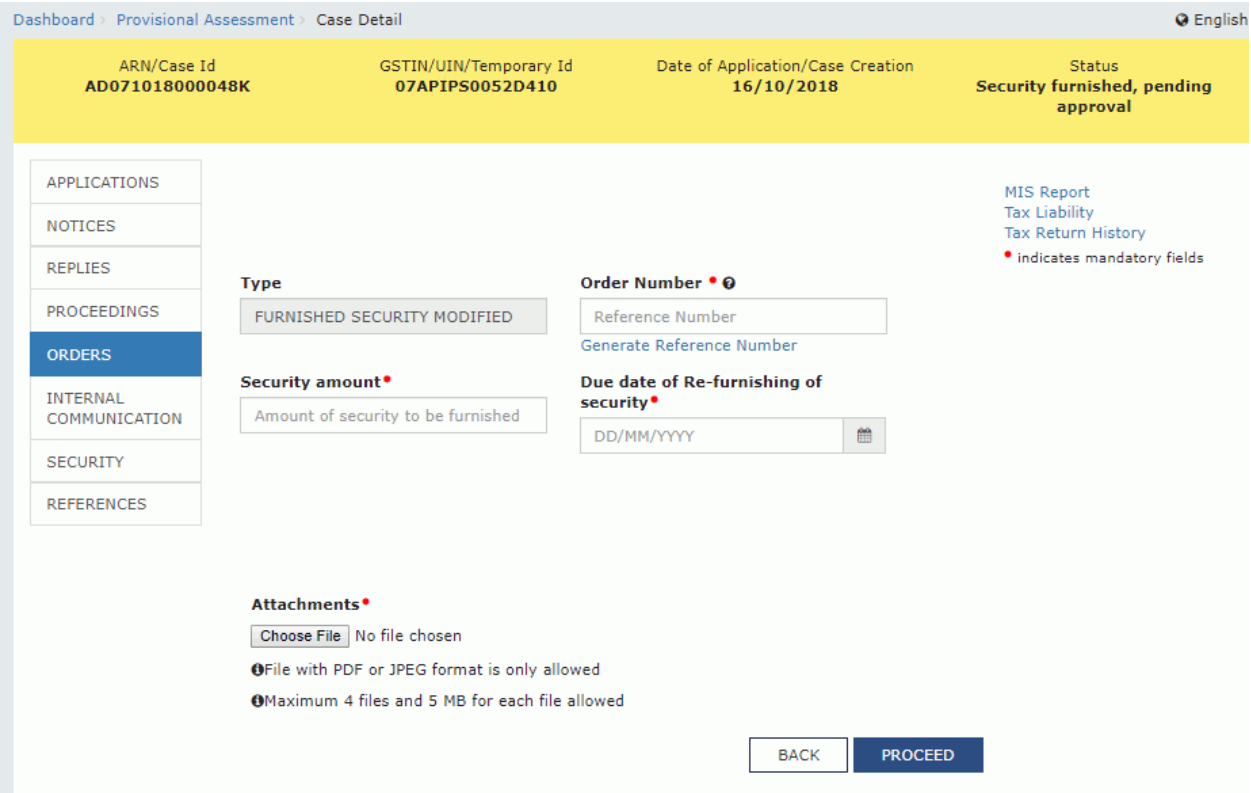
F (3). Furnished Security Modified

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**.



3. The **Furnished Security Modified** page is displayed.



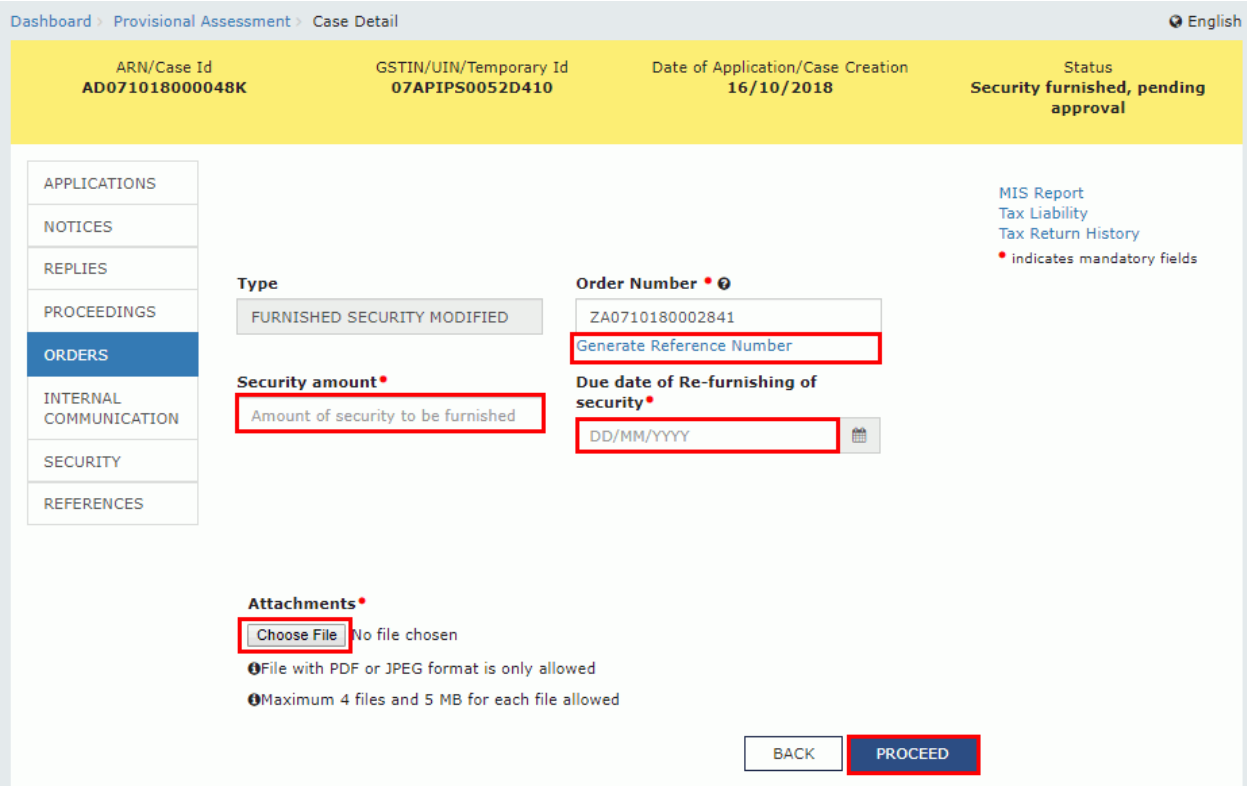
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Security Amount** field, enter the amount of security to be furnished by the taxpayer.
6. Select the **Due date of Re-furnishing the security** using the calendar.

7. Click the **Choose File** button to upload any attachment.

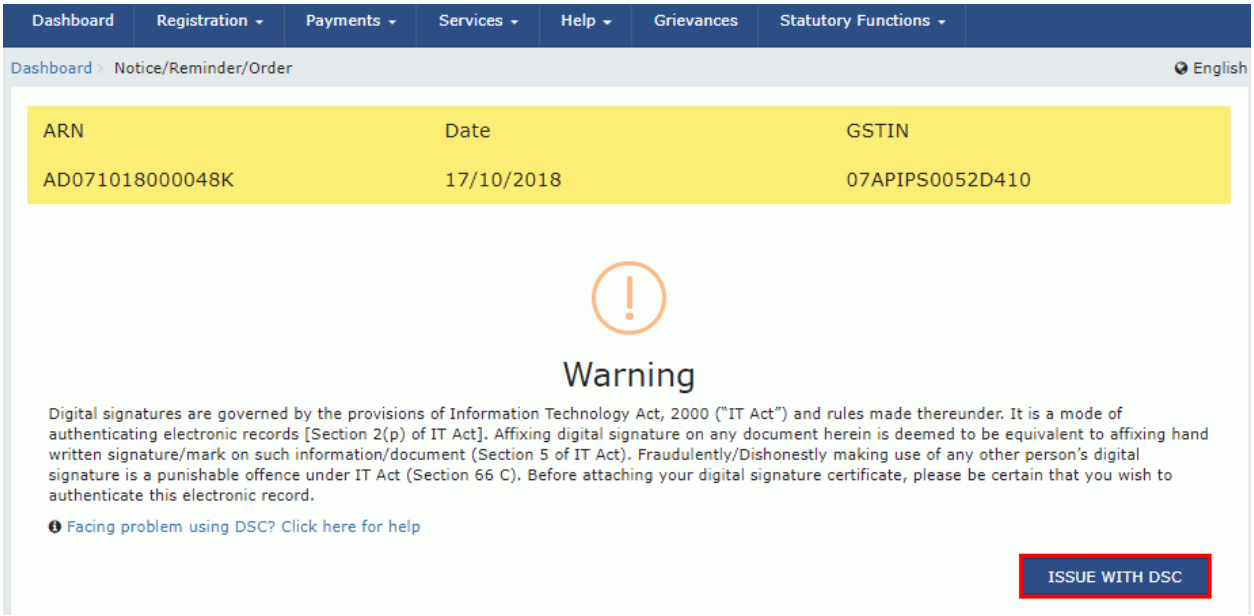
Note:

- 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.

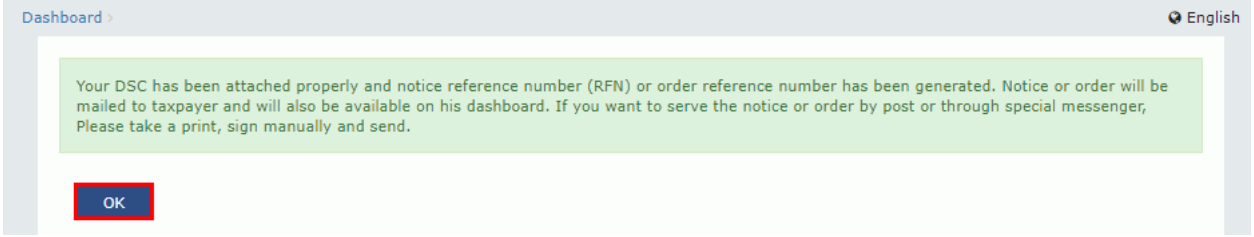
8. Click **PROCEED** button**.**



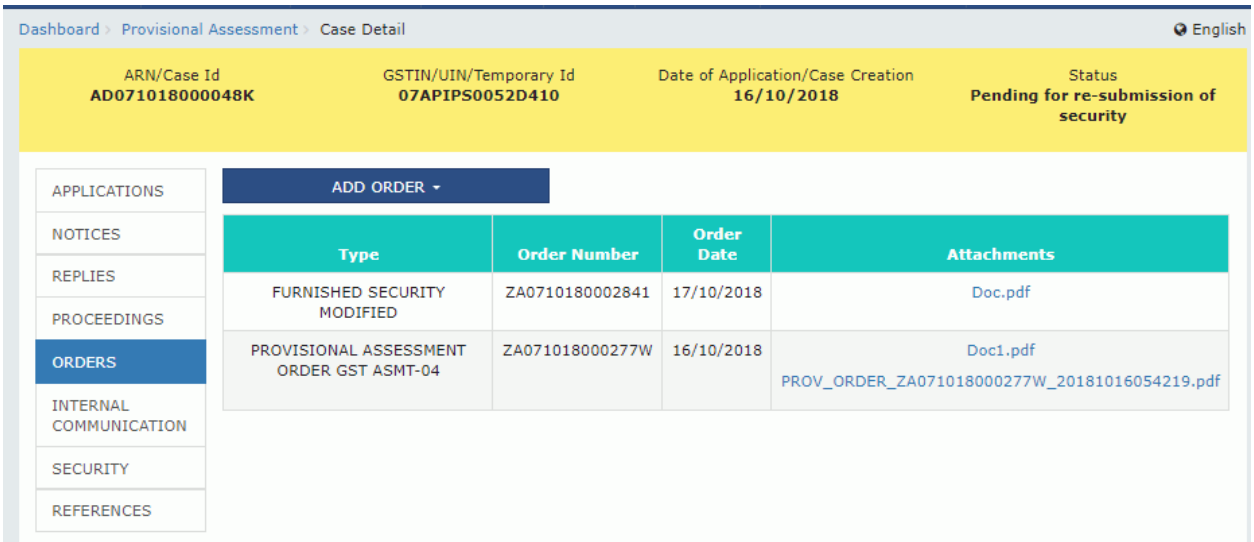
9. Click **ISSUE with DSC.**



10. The **Dashboard** page is displayed with the following confirmation message. Click **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.

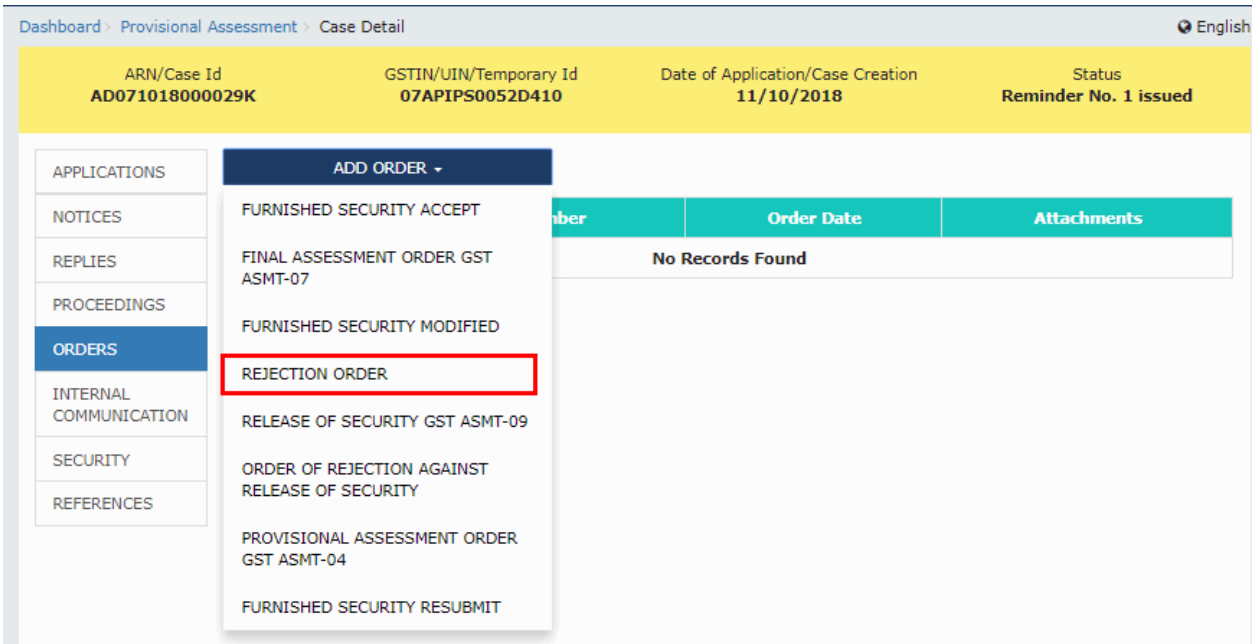


Go back to the Main Menu

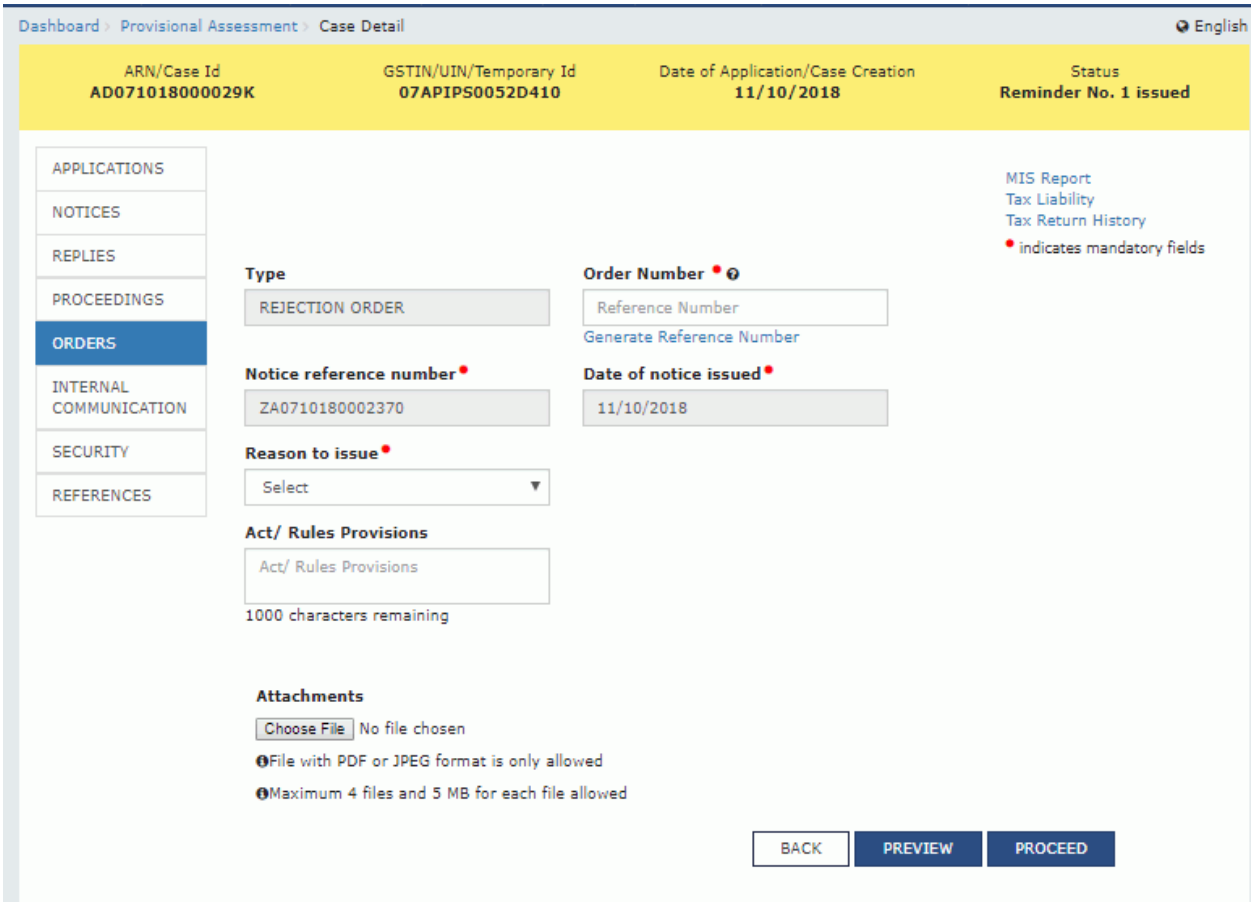
F (4). Rejection Order

To issue order for rejection to the taxpayer, perform following steps:

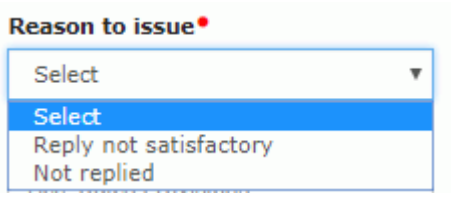
1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **REJECTION ORDER**.



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



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Select the **Reason** for rejection from the drop-down list.

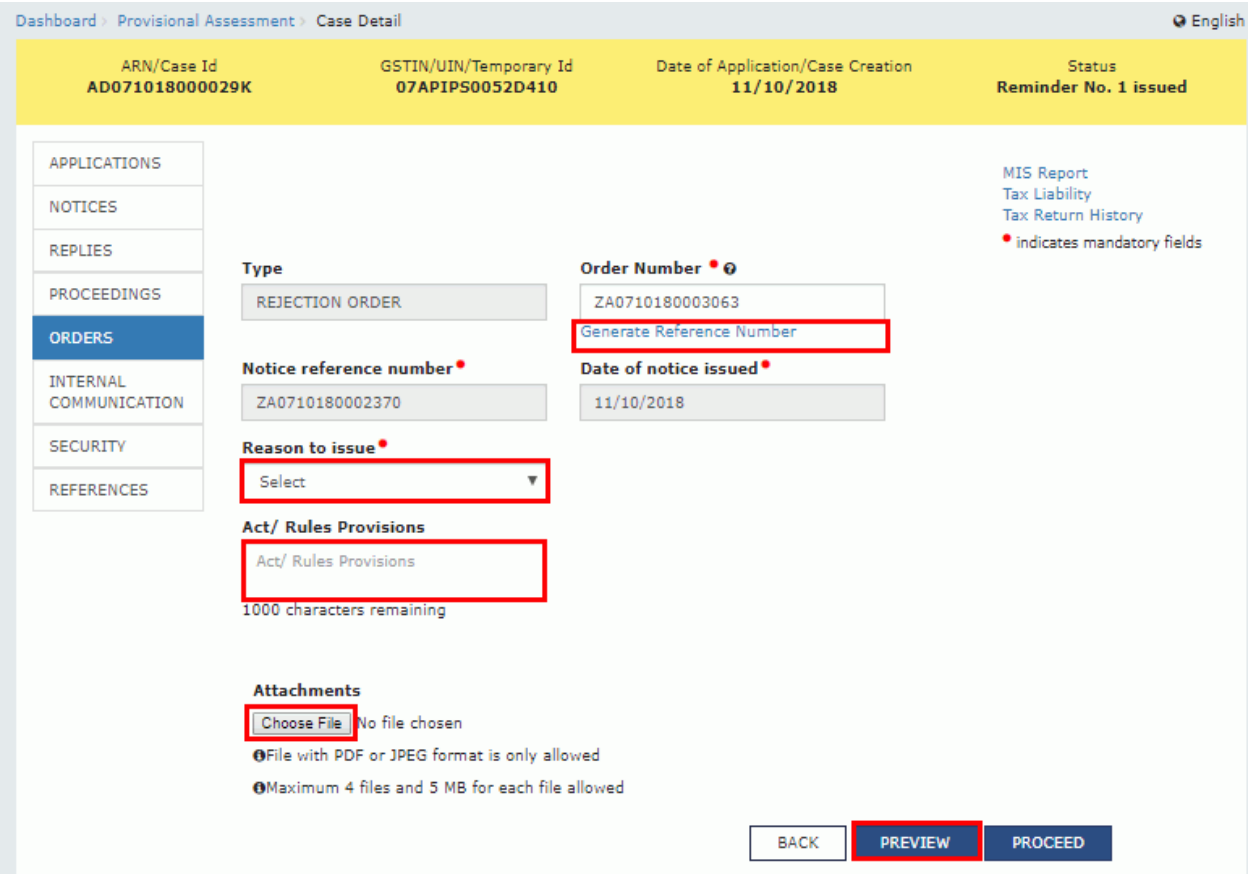


6. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
7. Click the **Choose File** button to upload any attachment.

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 **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.

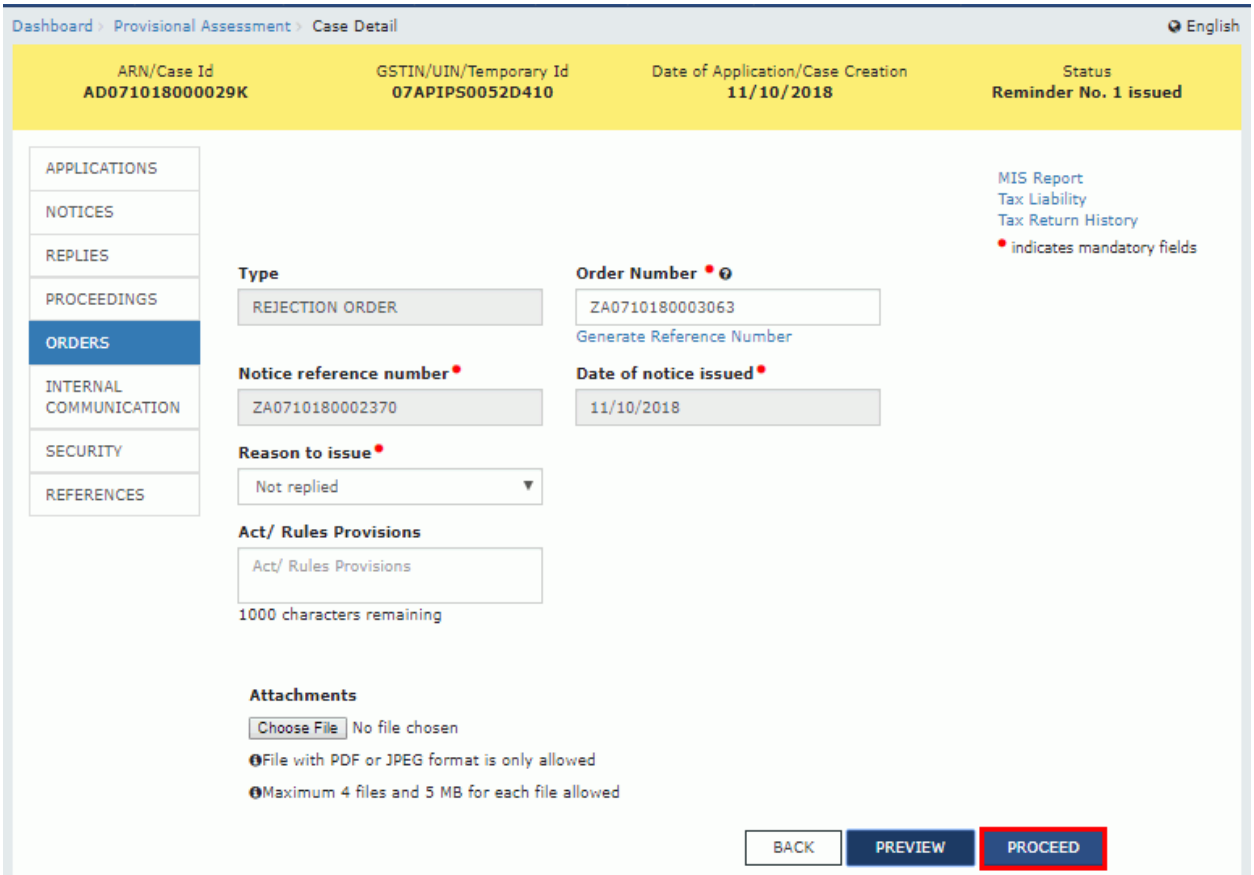
Details of the notice and reply if filed :

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

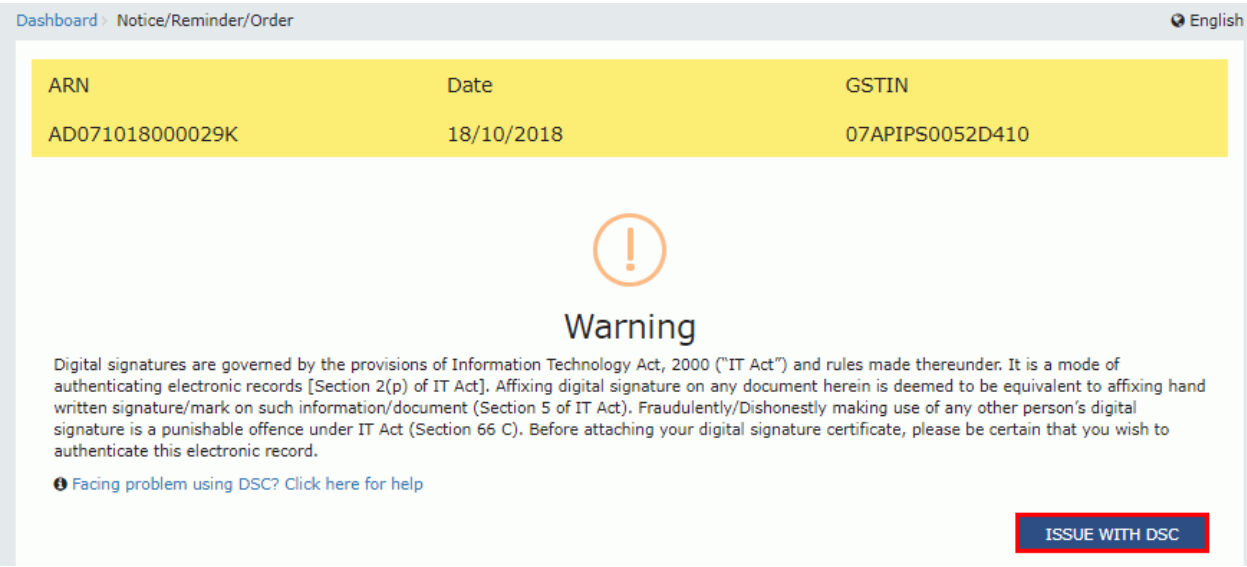
Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

Draft

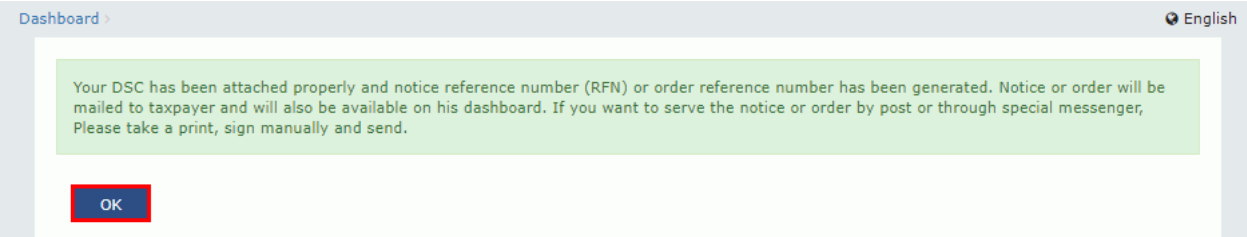
10. Click **PROCEED** button**.**



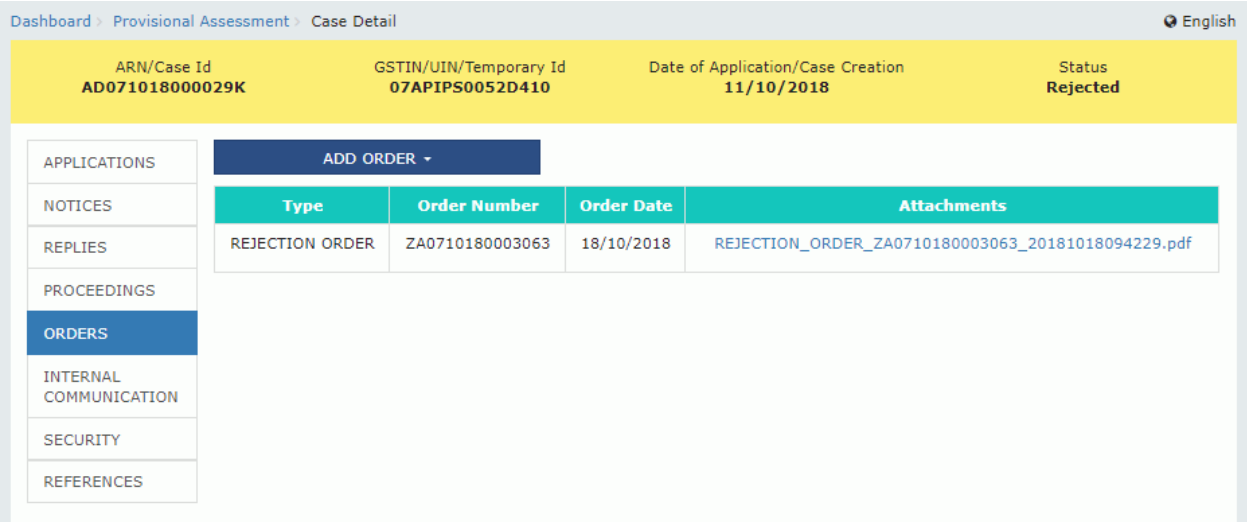
11. Click **ISSUE with DSC.**



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.

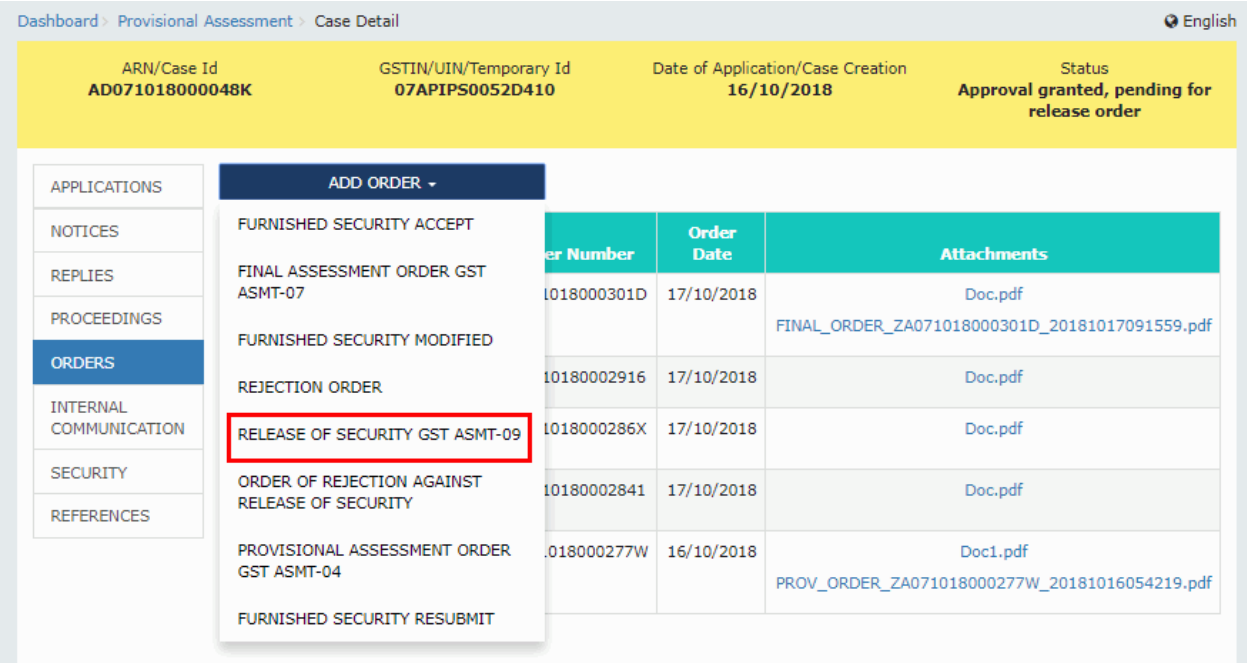


Go back to the Main Menu

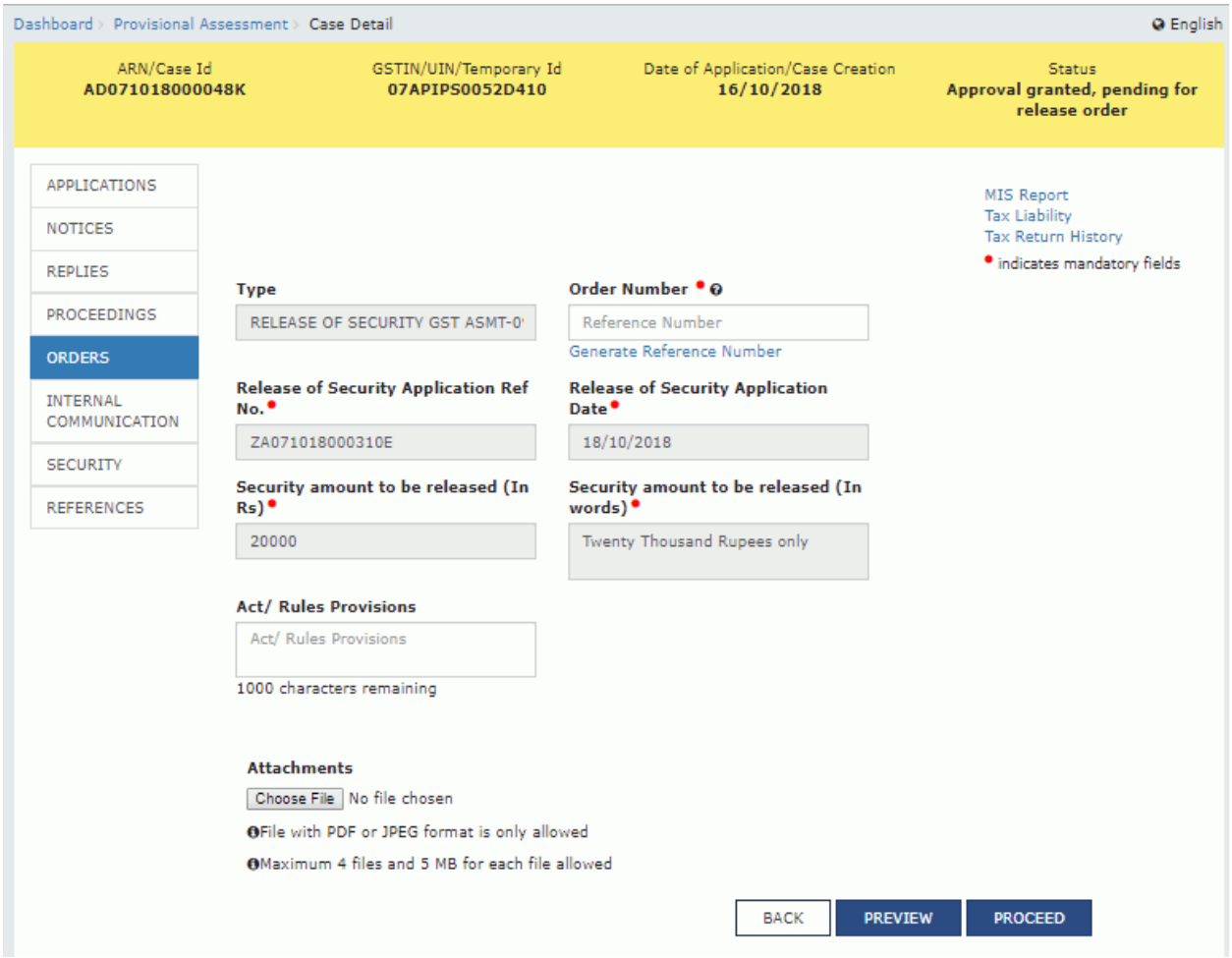
F (5). Release of Security GST ASMT-09

To issue order for release of security Order 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**.



3. The **Release of Security** page is displayed.

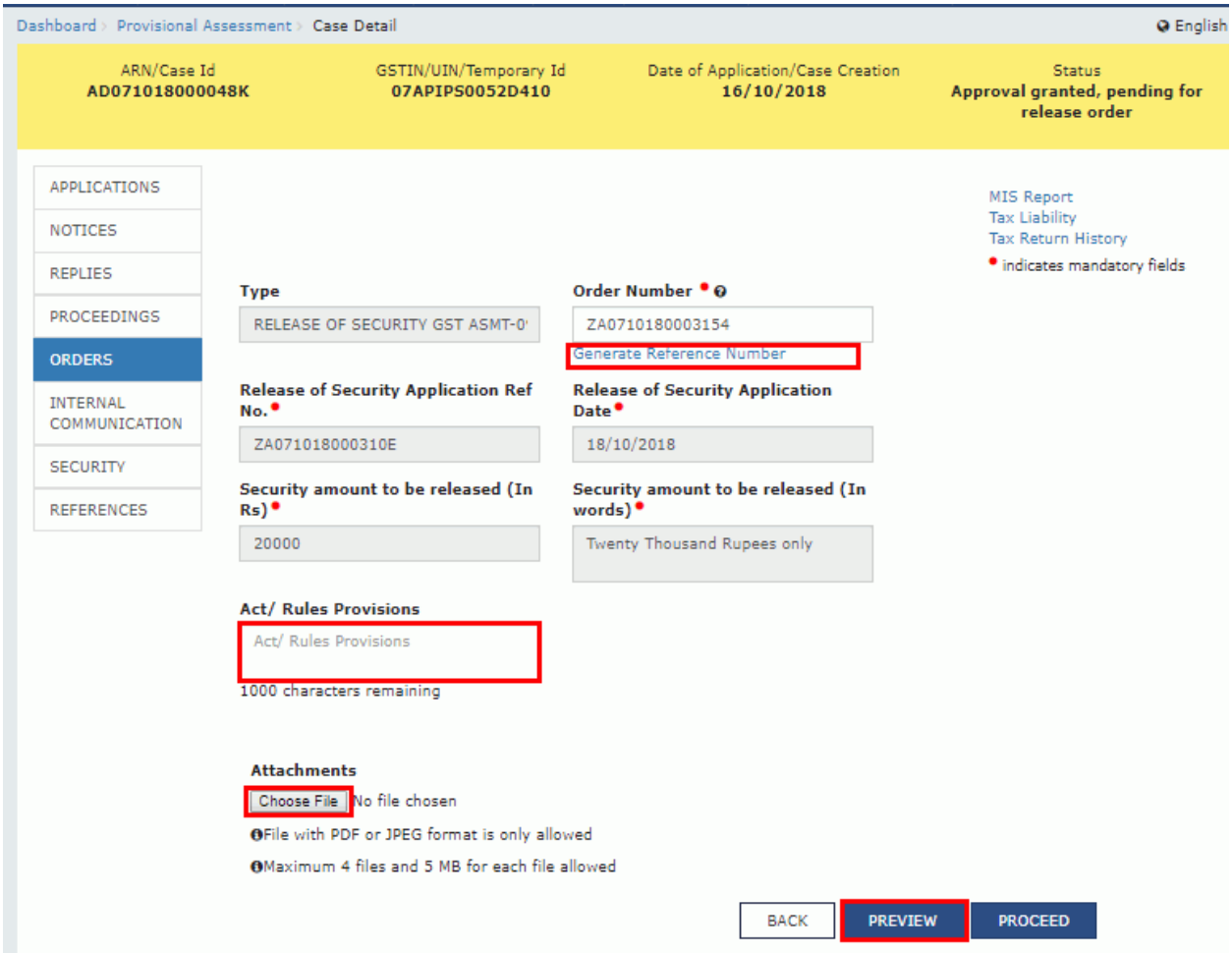


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. Click the **Choose File** button to upload any attachment.

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.



8. 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.

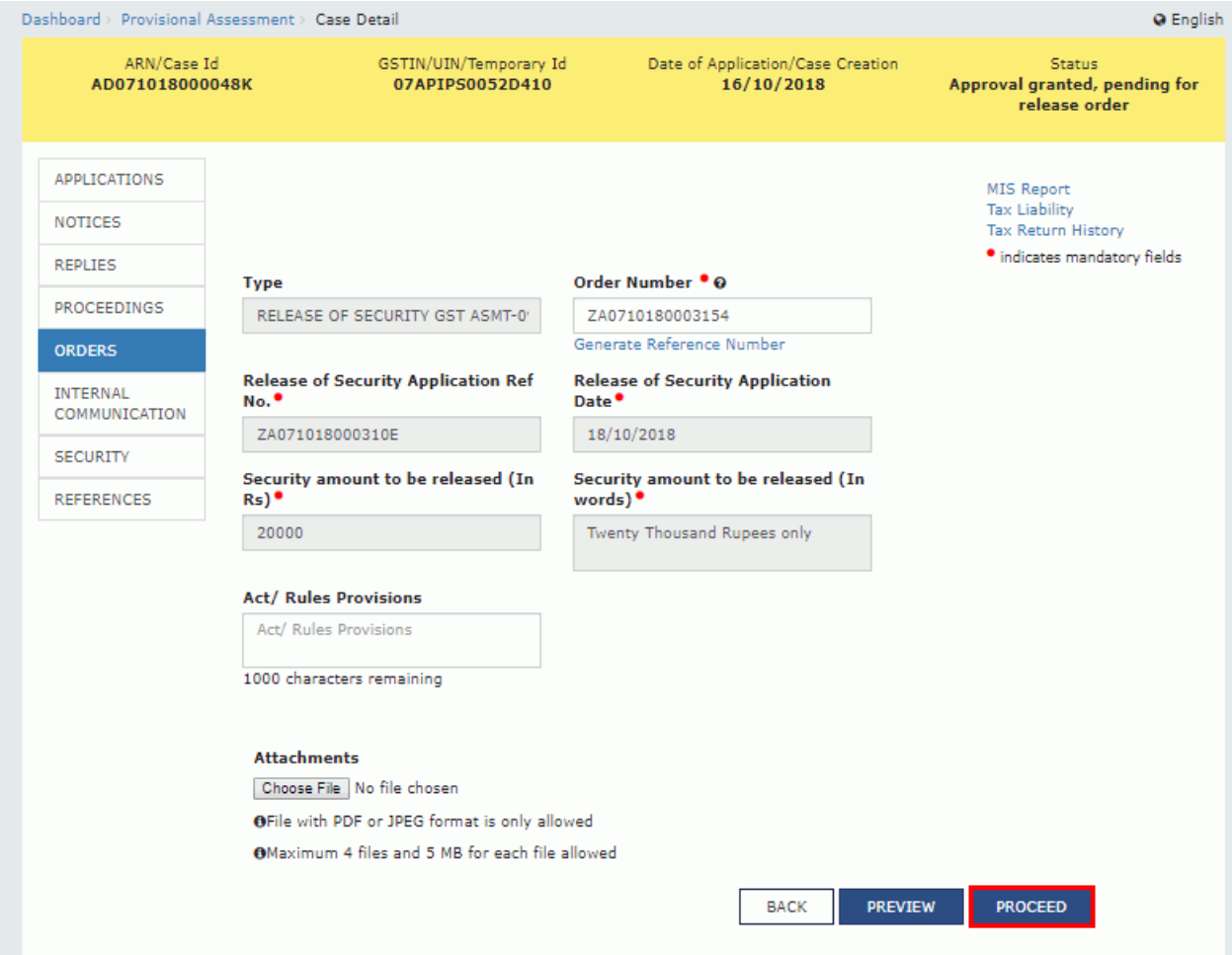
Details of security -

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

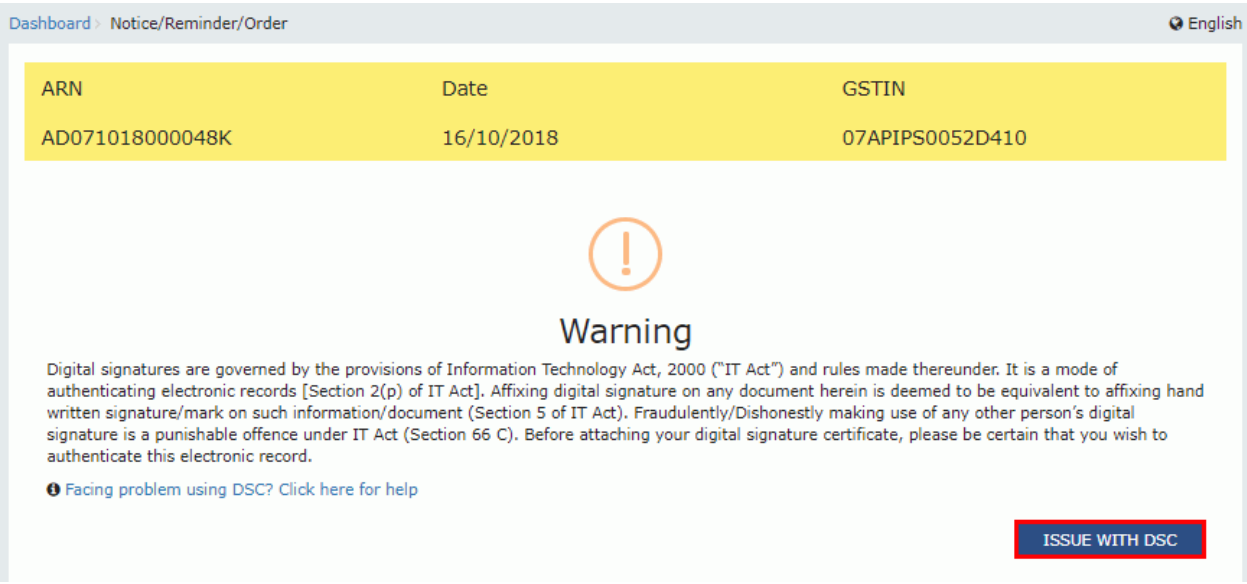
Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

Draft

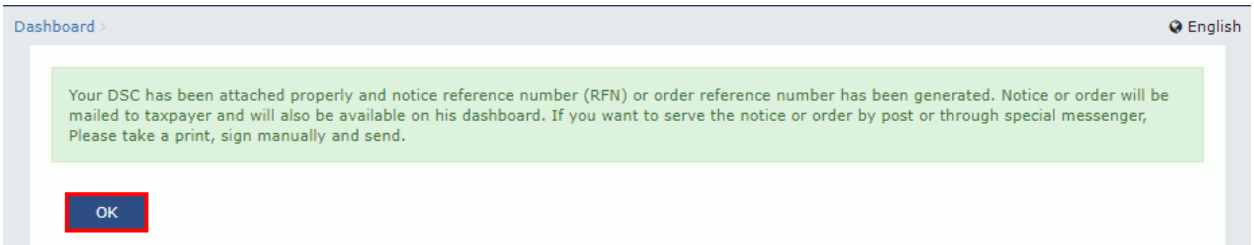
9. Click **PROCEED** button**.**



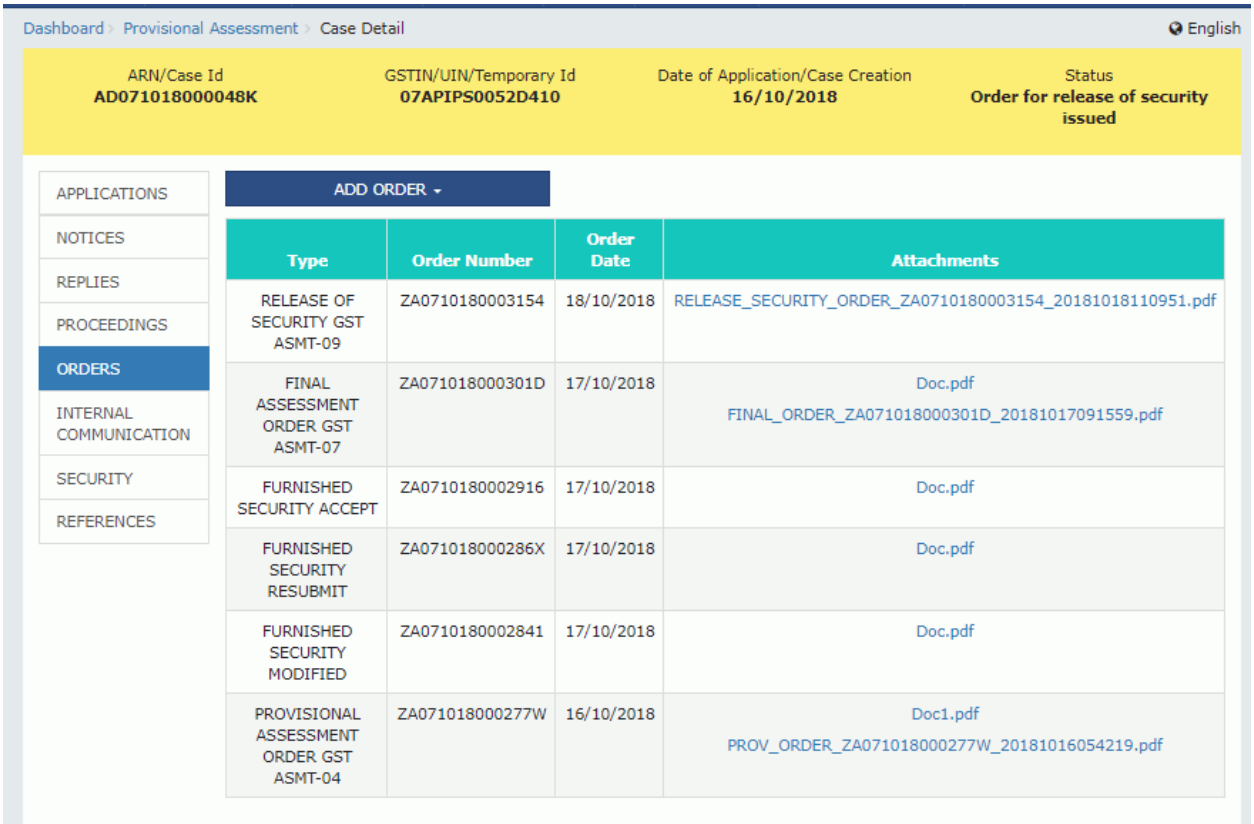
10. Click **ISSUE with DSC.**



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 "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.

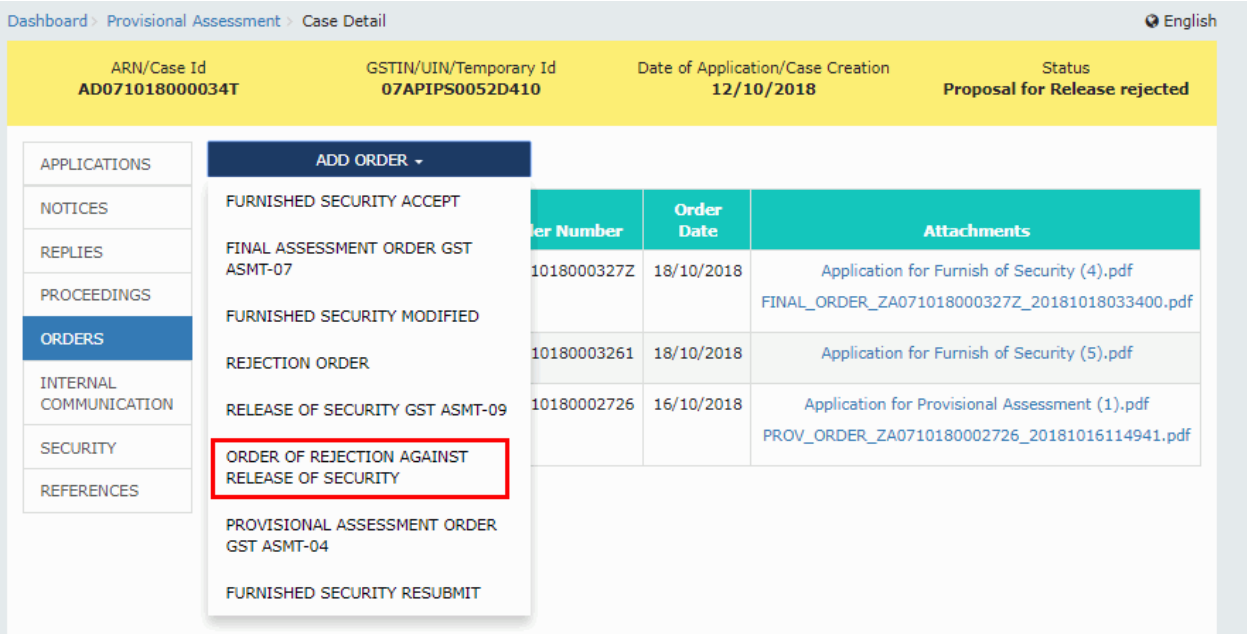


Go back to the Main Menu

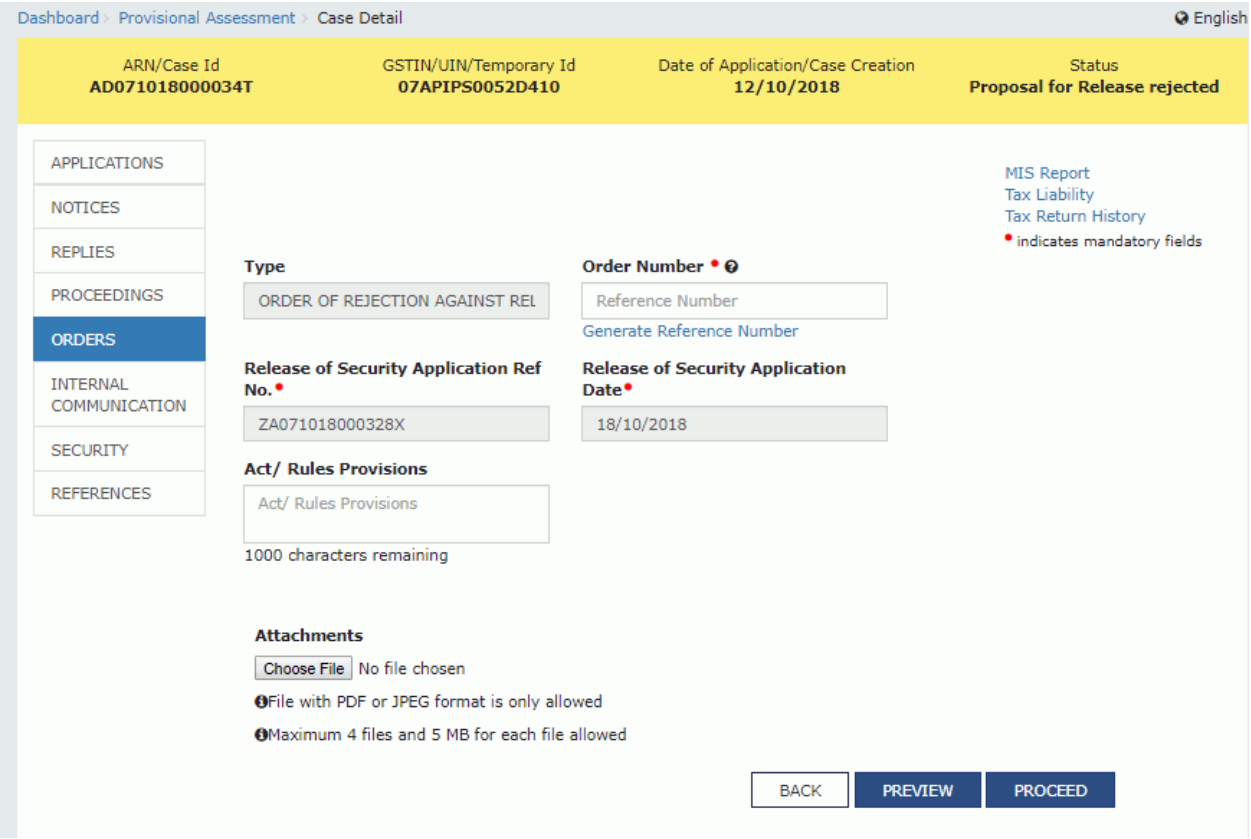
F (6). Order of Rejection against Release of Security

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**.



3. The **Order of Rejection against Release of Security** page is displayed.

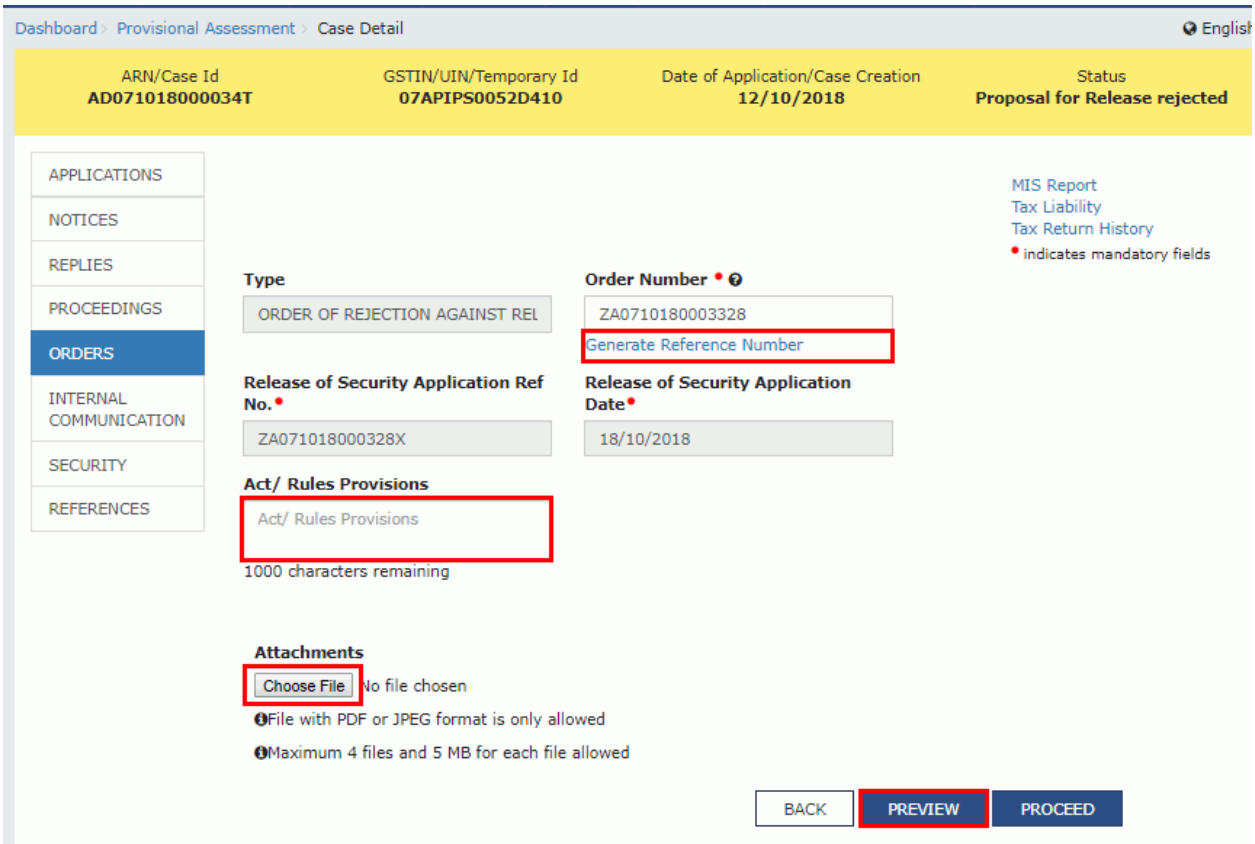


4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
6. Click the **Choose File** button to upload any attachment.

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.



8. 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.

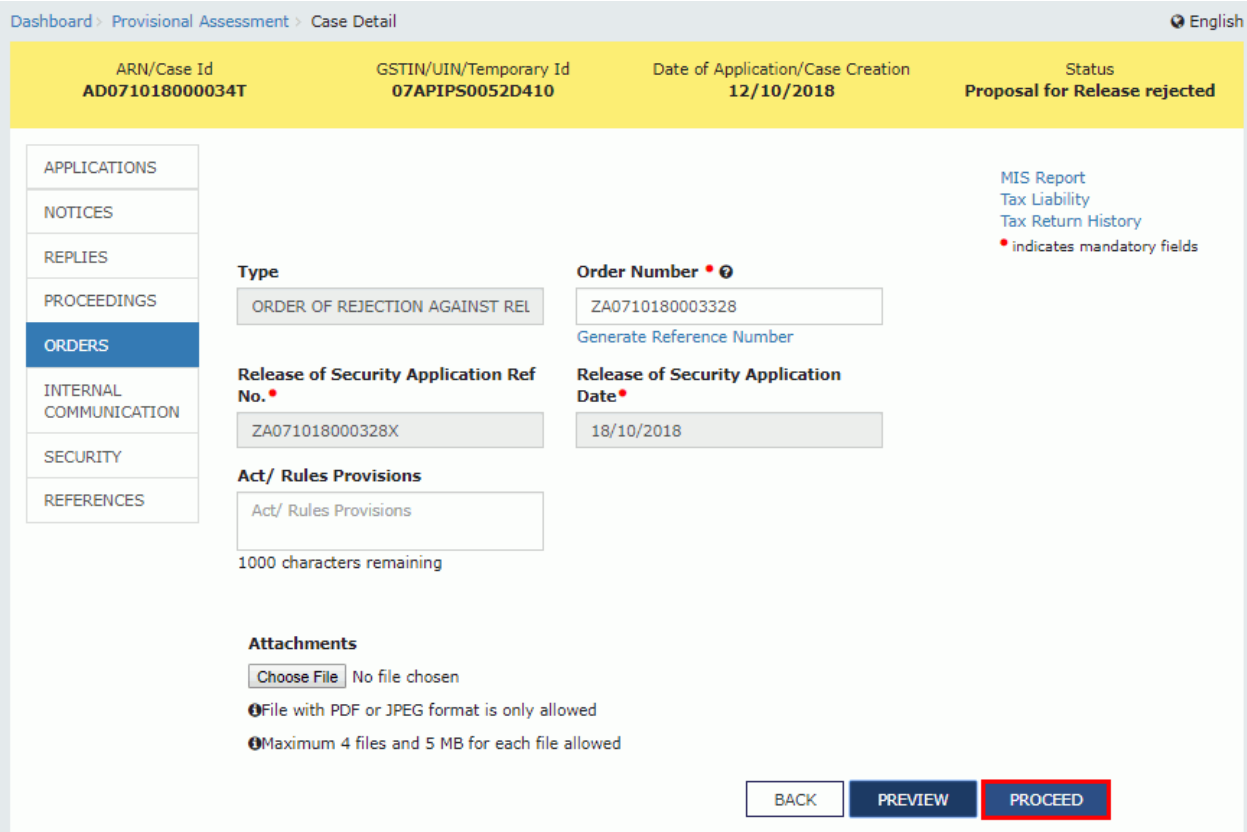
Details of security -

Sr.No	Description	Particulars
1	Amount of security to be released (Rs.)	0.00
2	Amount of security to be released (in words)	undefined

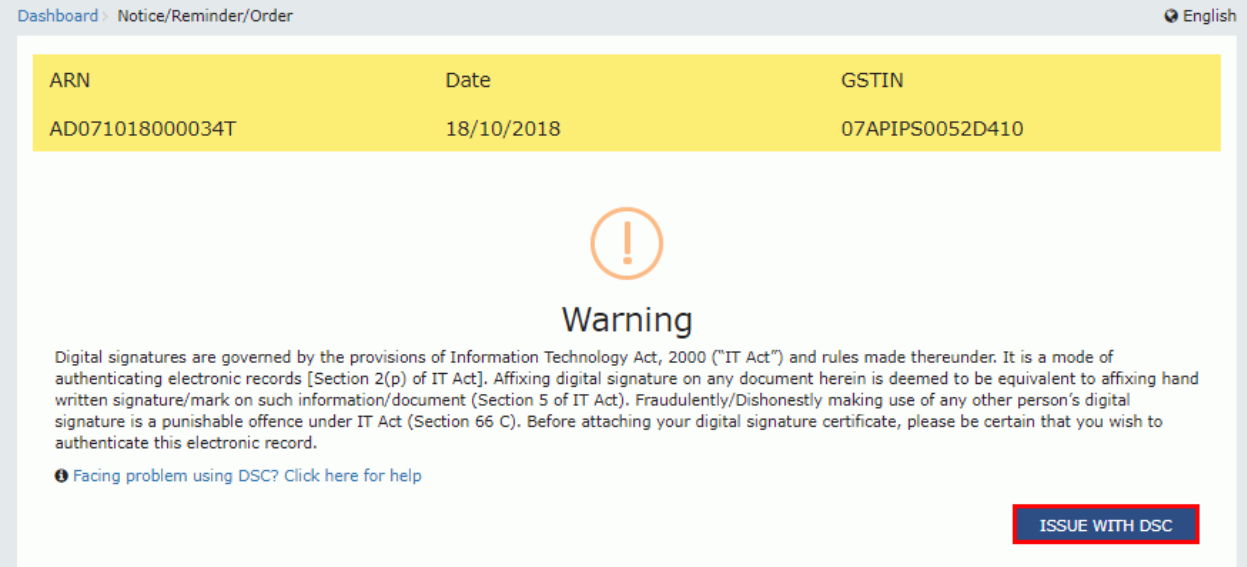
Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

Draft

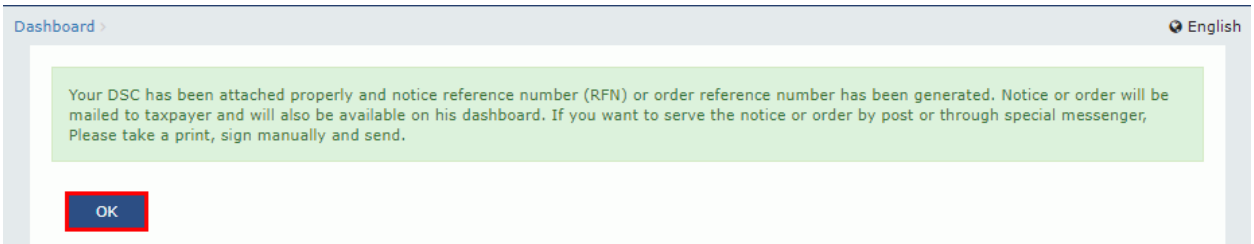
9. Click **PROCEED** button**.**



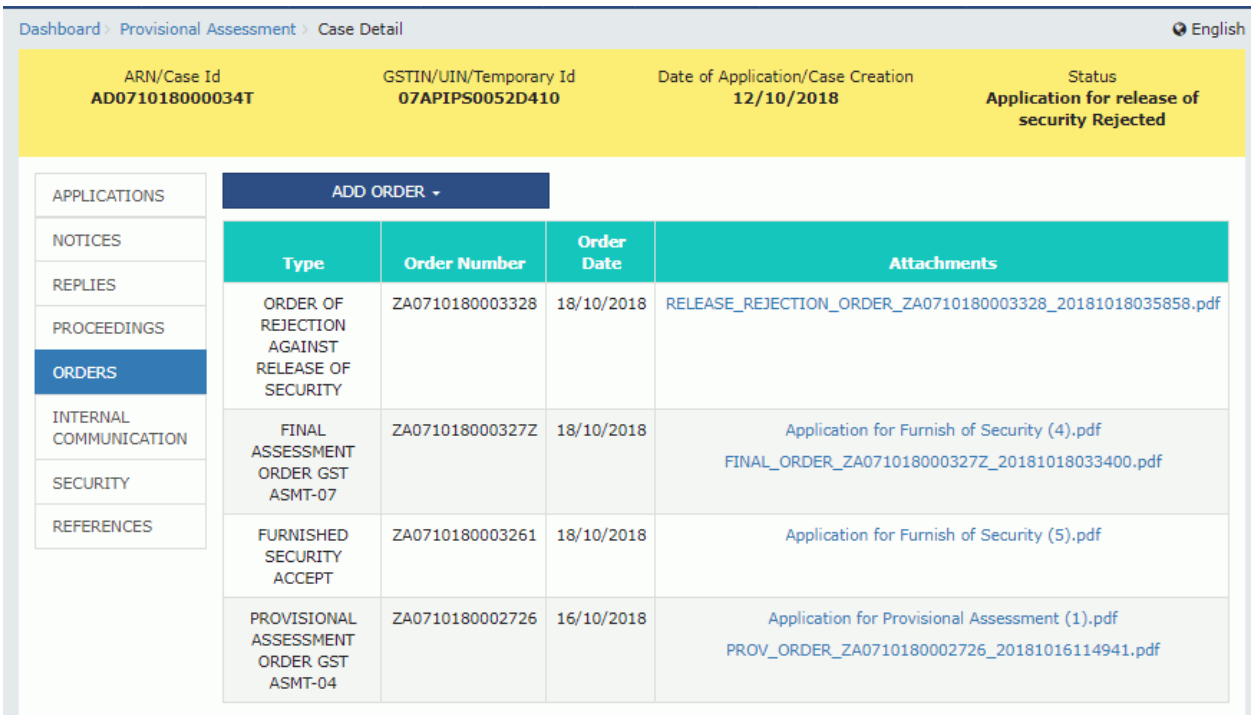
10. Click **ISSUE with DSC.**



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 "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.

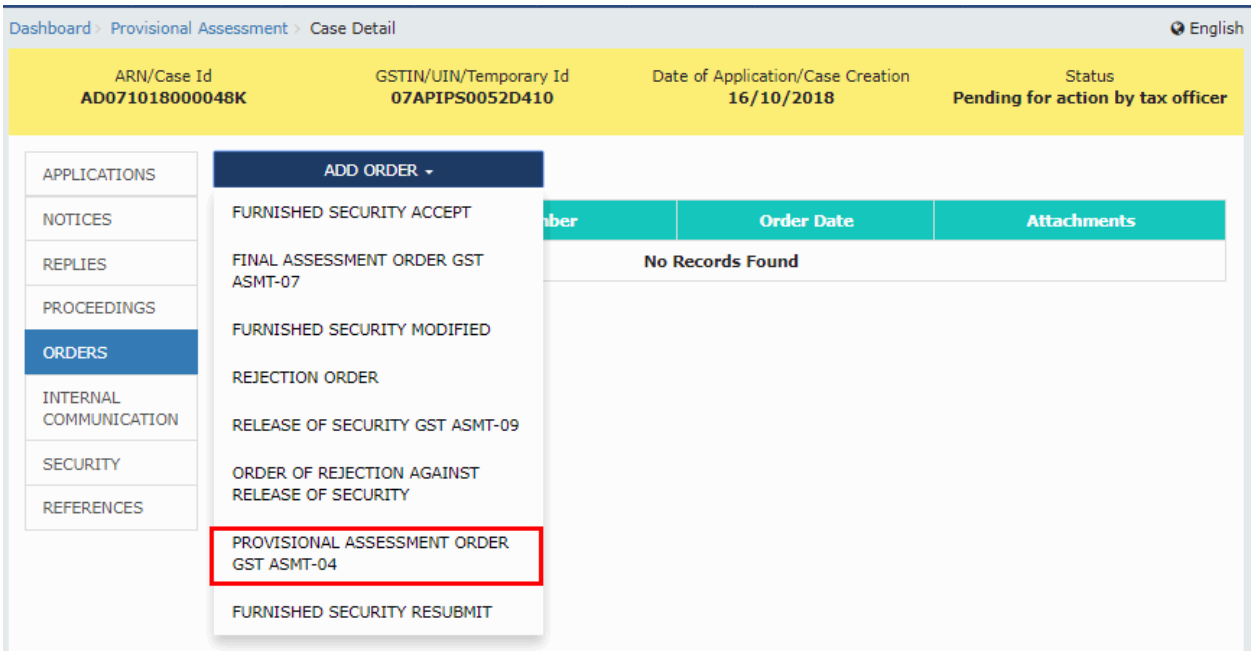


Go back to the Main Menu

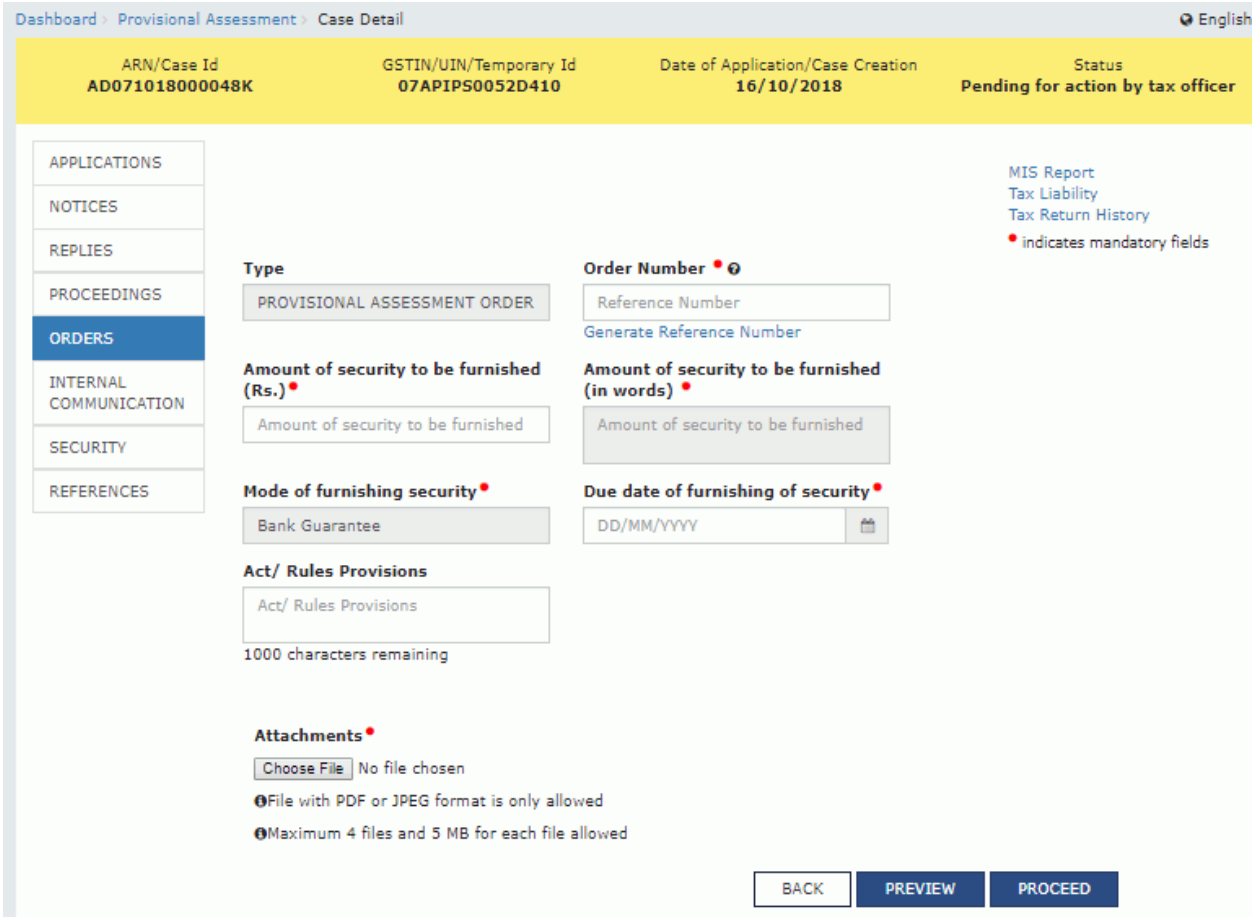
F (7). Issue Provisional Assessment Order GST ASMT-04

To issue order of Provisional Assessment Order 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**.



3. The **Provisional Assessment Order** page is displayed.



4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. 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.

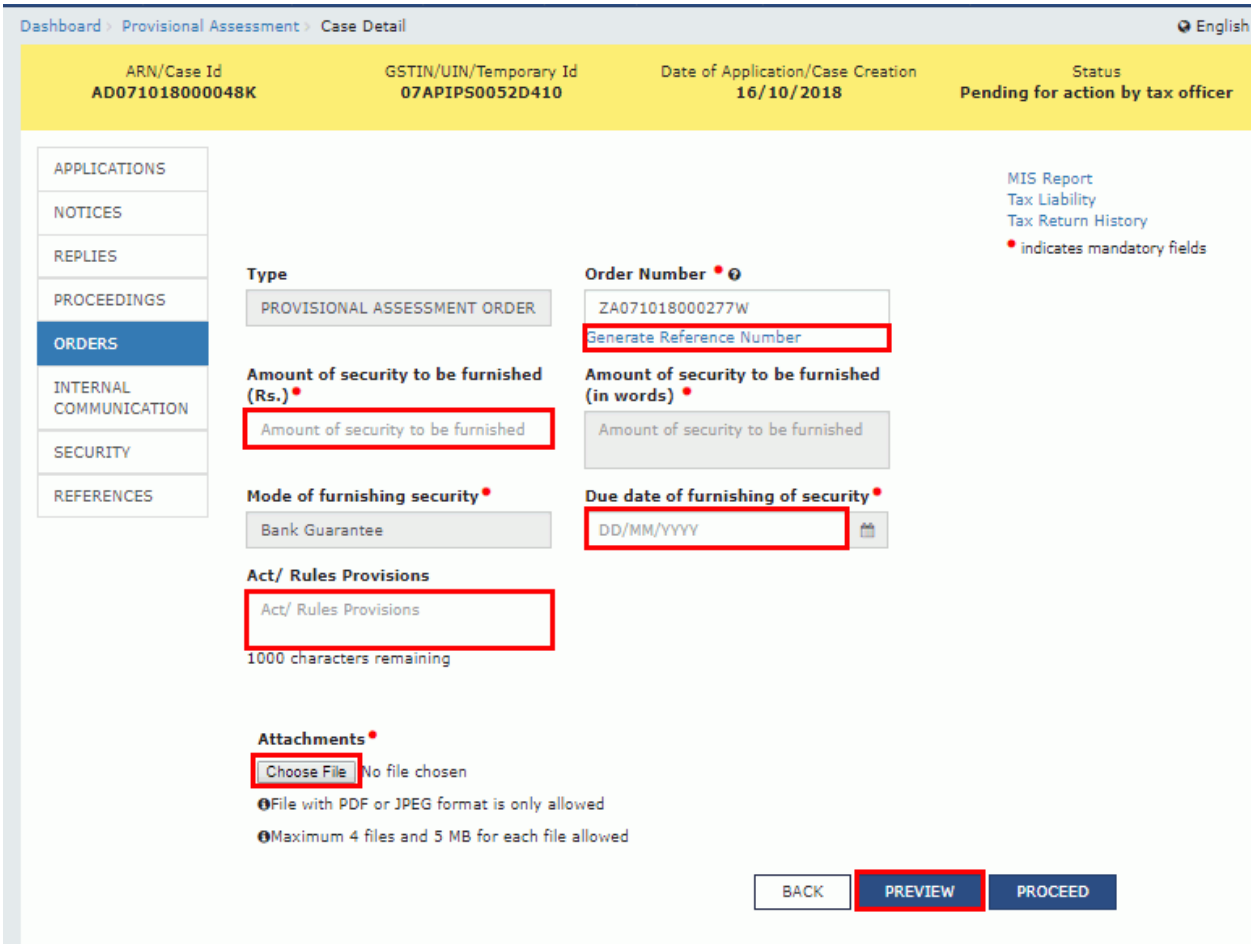
Note: Mode of Security field is auto-populated.

6. Select the **Due date of furnishing the security** using the calendar.
7. In the **Acts/ Rules Provisions** field, enter the act or rule provision detail.
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. 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 : 07APIPS0052D410
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.

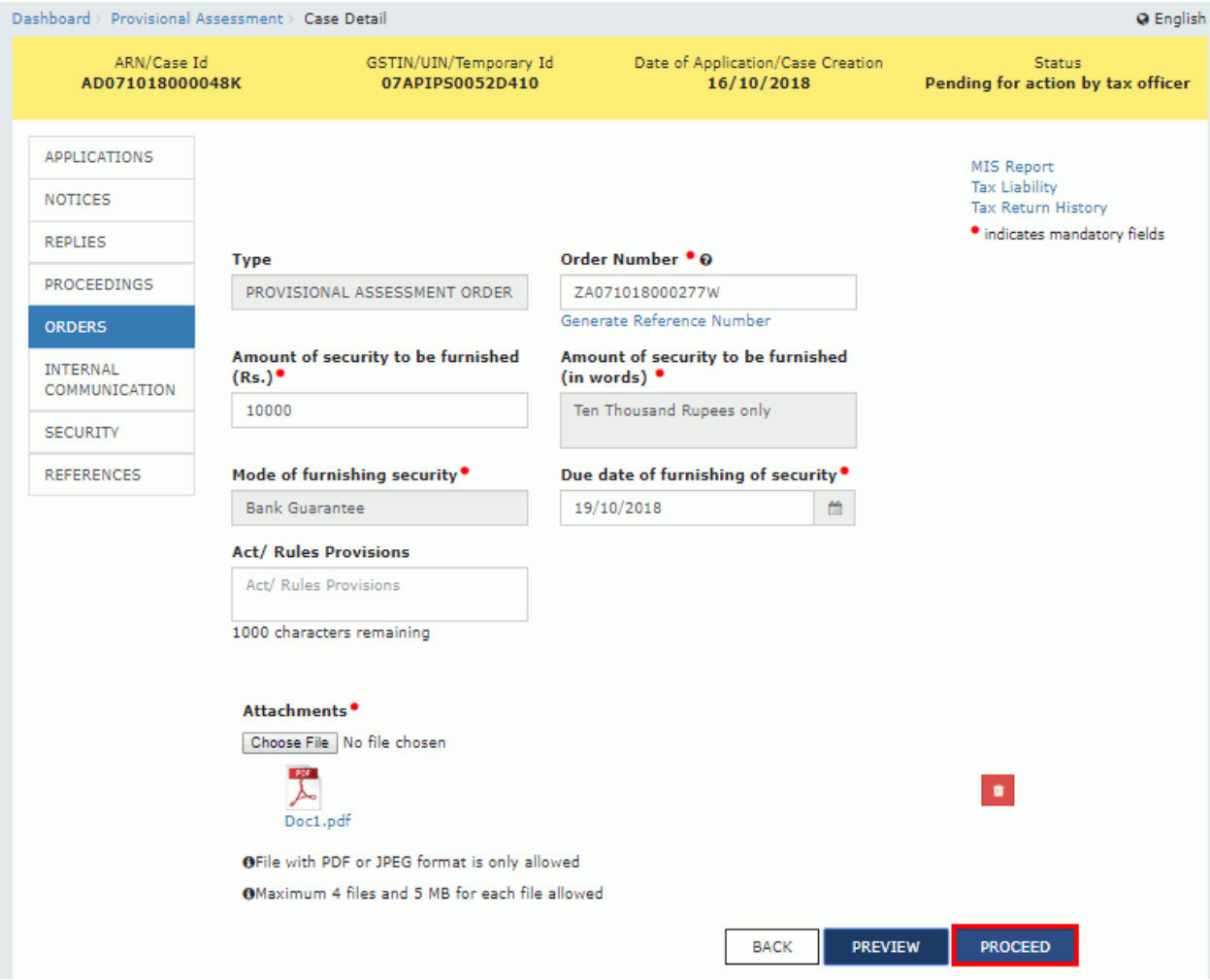
Details of security -

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

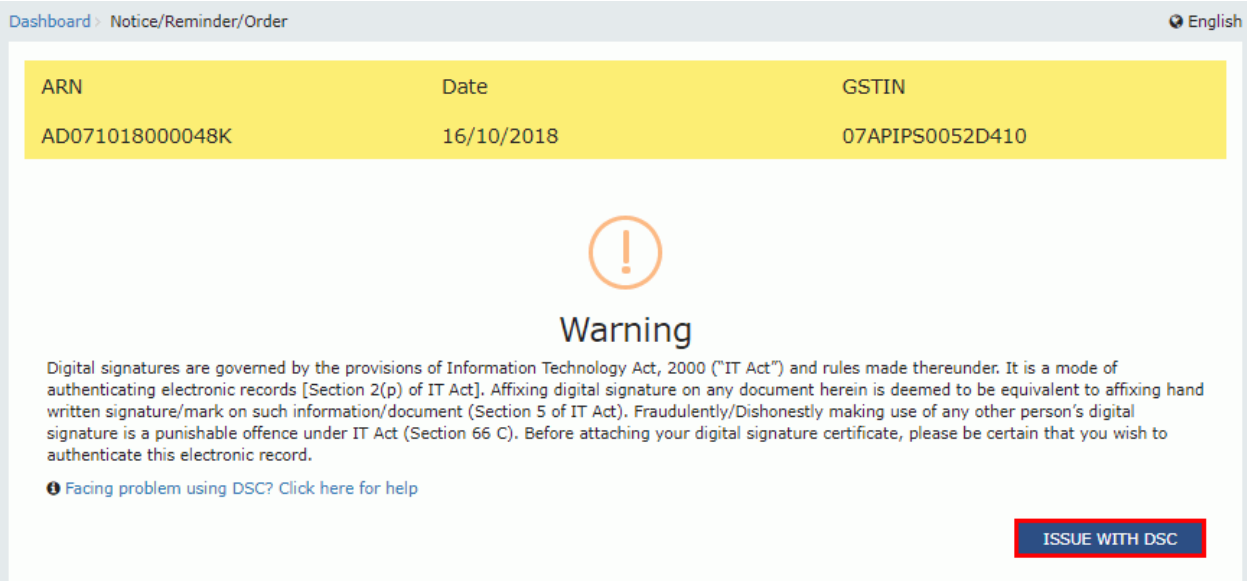
Signature
Name: Haripriya Santhanam
Designation Lower Division Clerks
Jurisdiction 100:Zone 9:Delhi

Draft

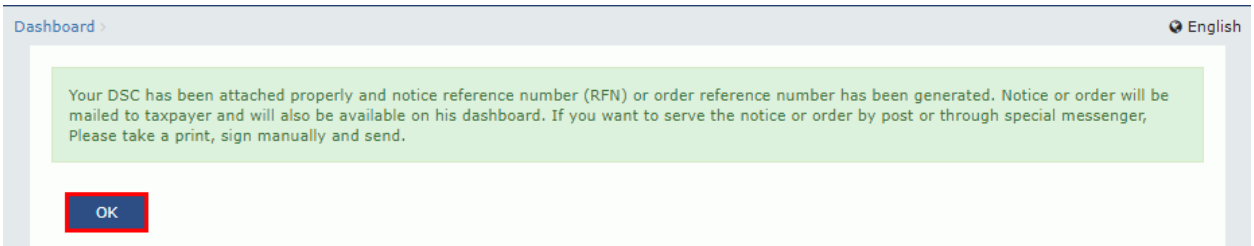
11. Click **PROCEED** button**.**



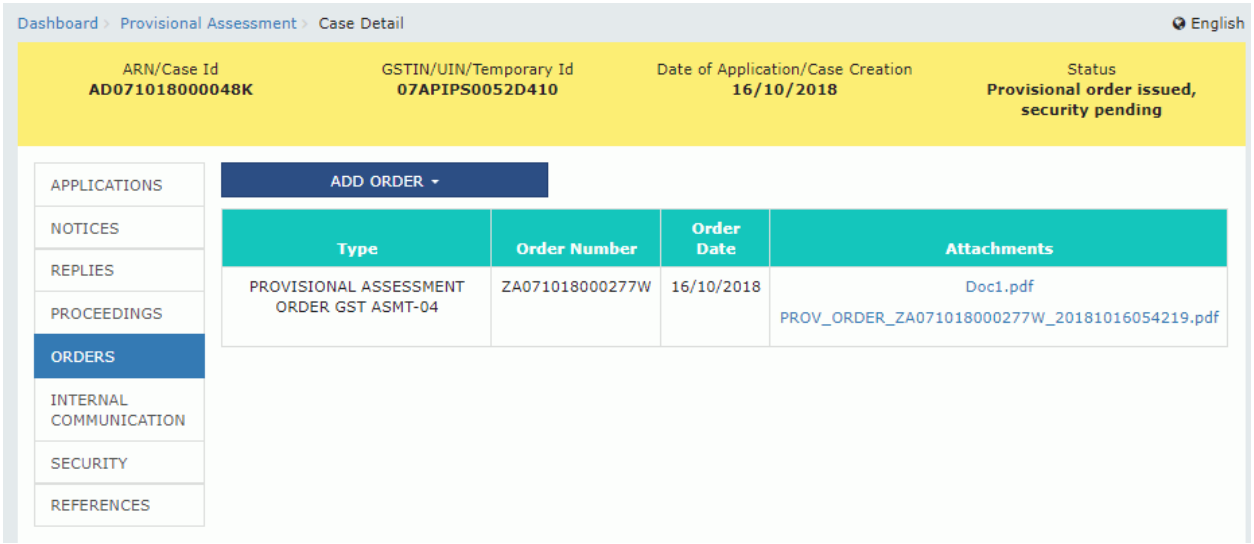
12. Click **ISSUE with DSC.**



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.

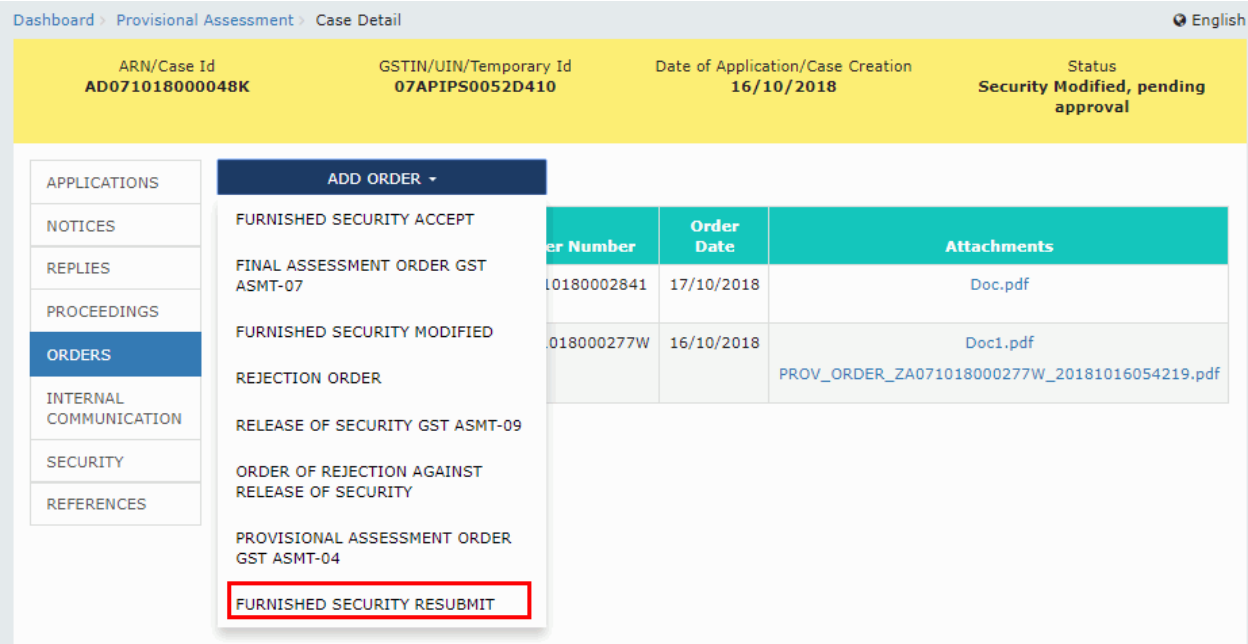


Go back to the Main Menu

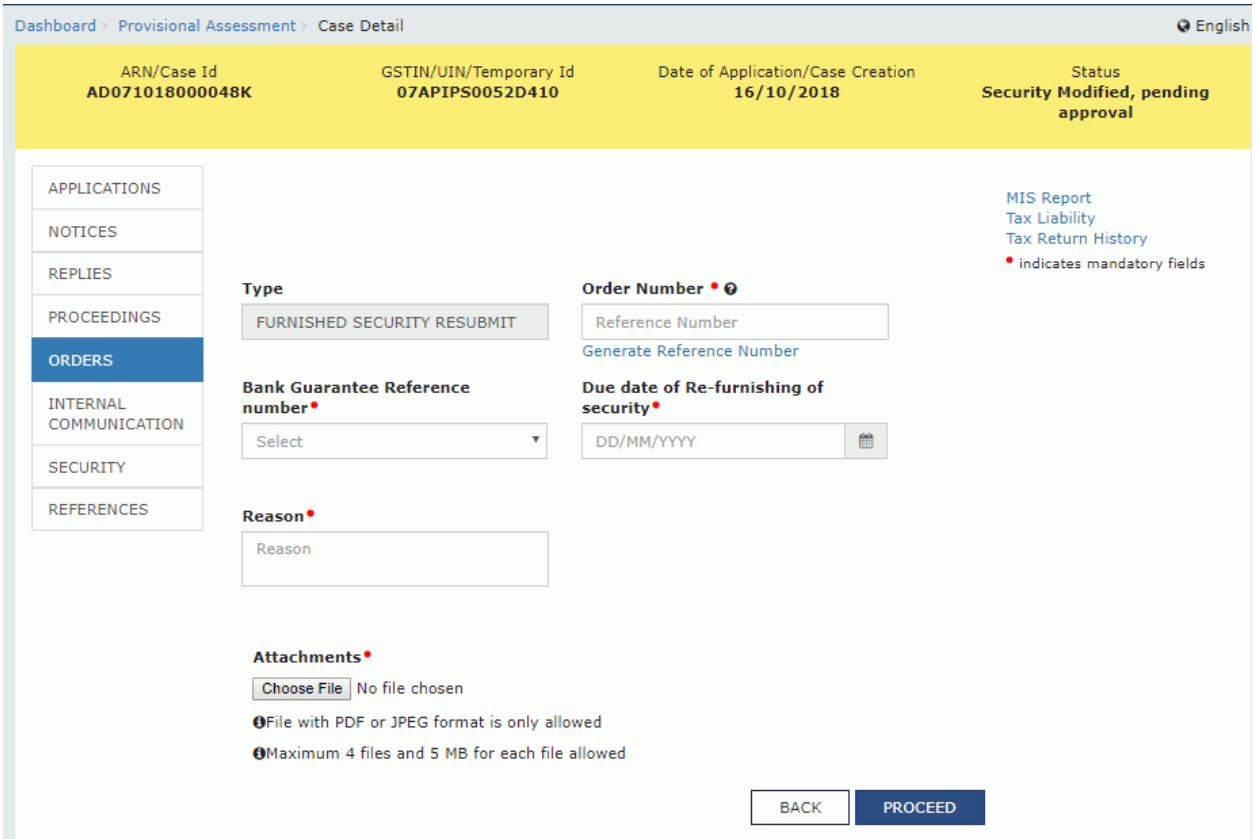
F (8). Furnished Security Resubmit

To issue order to resubmit the furnished security to the taxpayer, perform following steps:

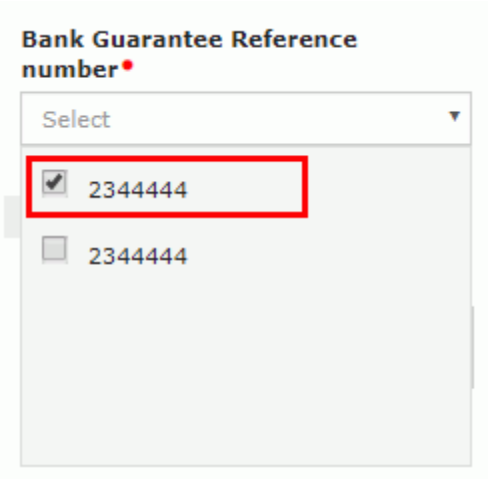
1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. This tab displays a table of all the records for which you would issue orders against the case created.
2. Click **ADD ORDER** to open the drop-down list and select **FURNISHED SECURITY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



3. The **Furnished Security Resubmit** page is displayed.



4. Select the **Bank Guarantee Reference Number** from the drop-down list.

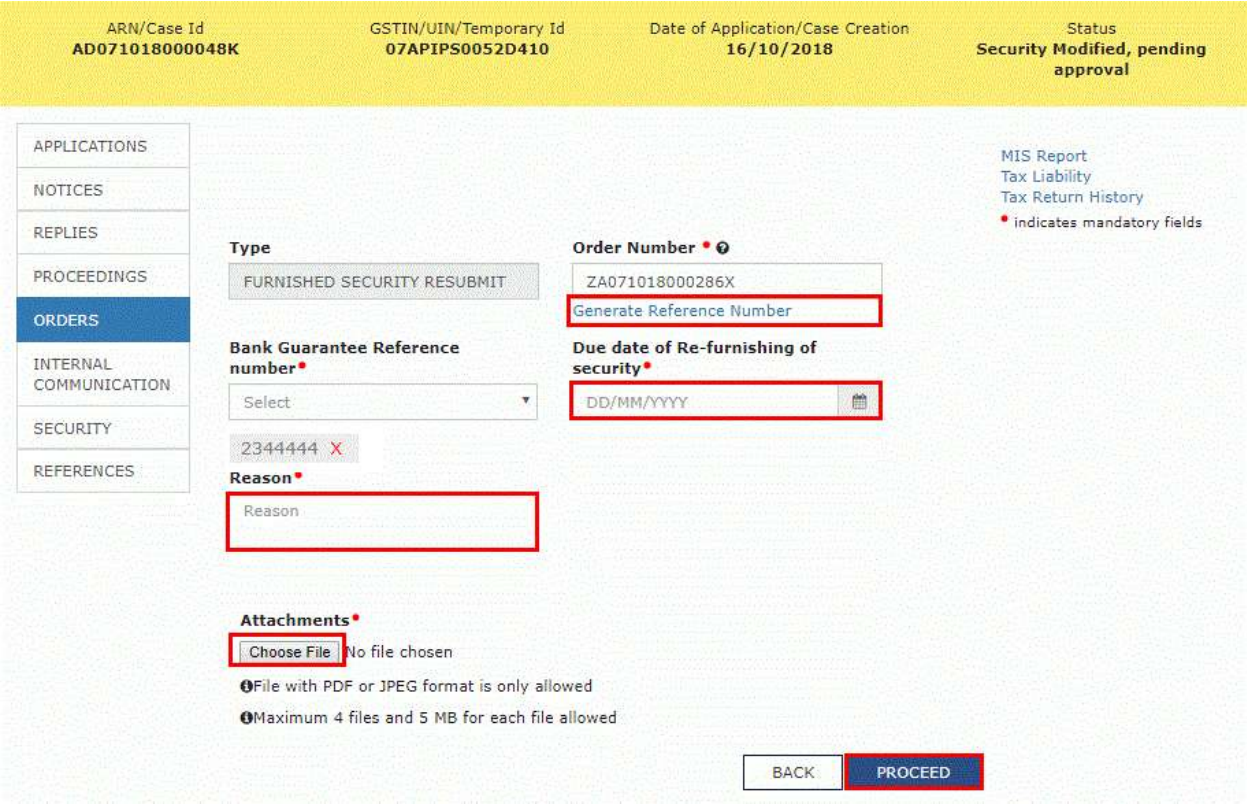


5. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
6. Select the **Due date of Re-furnishing of security** using the calendar.
7. Enter the **Reason** to refurnish the security.
8. Click the **Choose File** button to upload any attachment.

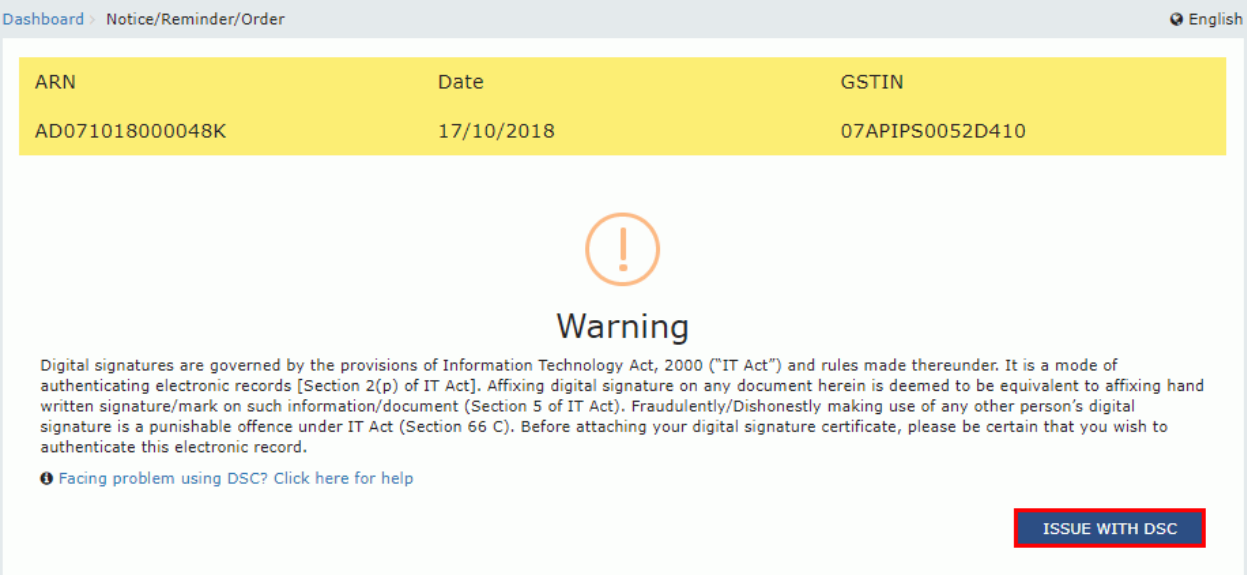
Note:

- 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.

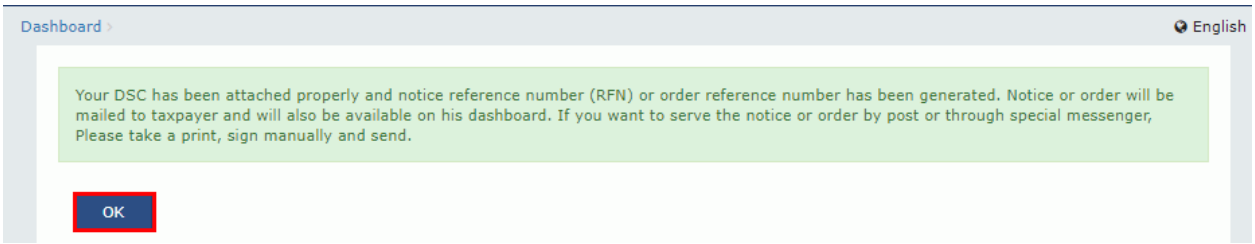
9. Click **PROCEED** button**.**



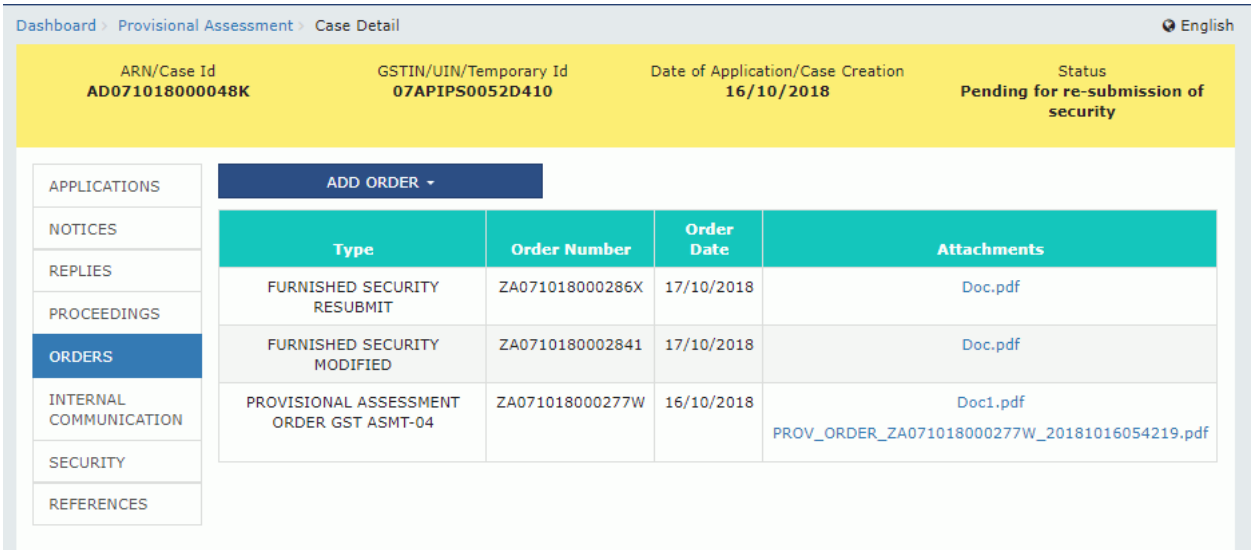
10. Click **ISSUE with DSC.**



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.

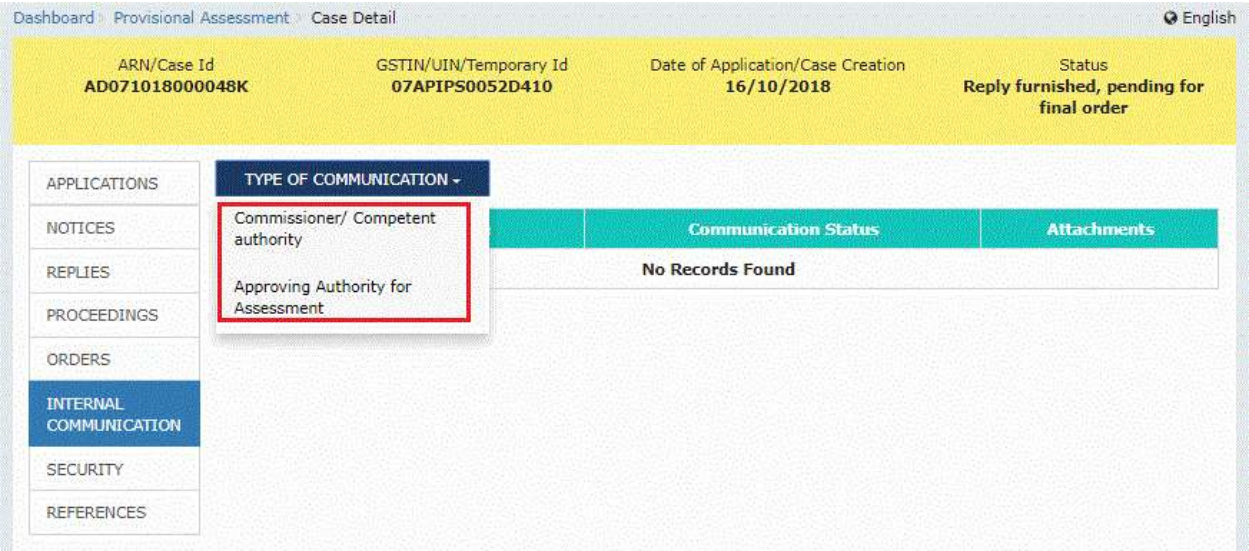


Go back to the Main Menu

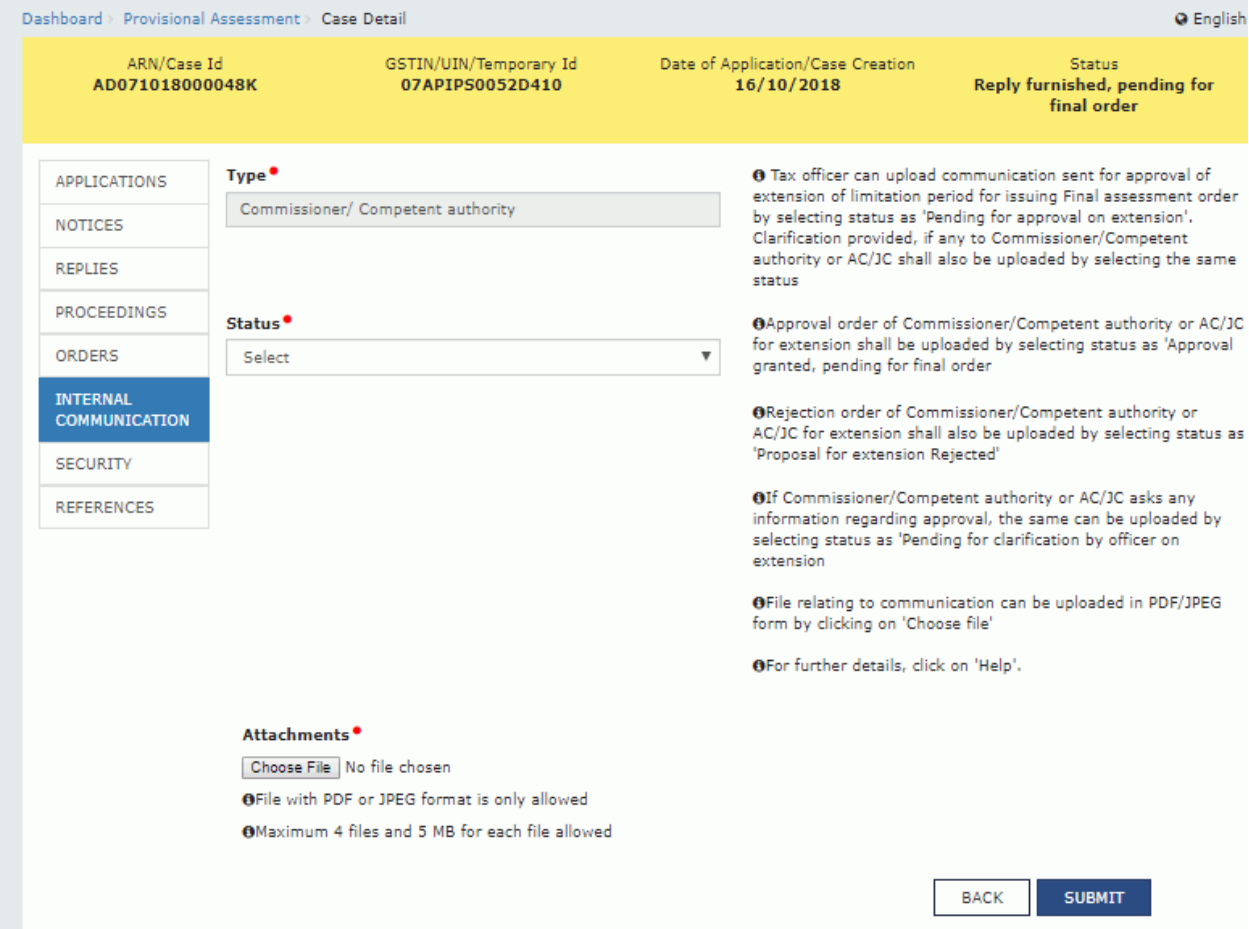
G (1). Upload Internal Communication before Provisional Assessment Order

To upload documents which have been used to communicate internally within Tax officials, perform following steps:

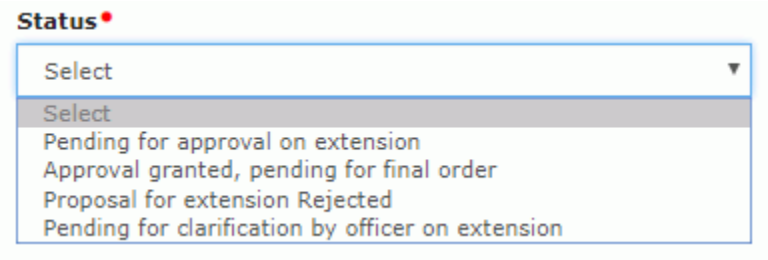
1. On the **Case Detail** page of that particular taxpayer, select the **INTERNAL COMMUNICATION** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **TYPE OF COMMUNICATION** to open the drop-down list and select **Commissioner/ Competent Authority or Approving Authority for Assessment**.



3. The **Internal Communication** page is displayed. The Type field is auto-populated based on the Type of Communication selected above.



4. Select the **Status** from the drop-down list.



Note:

a. Tax officer needs 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.

b. 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’.

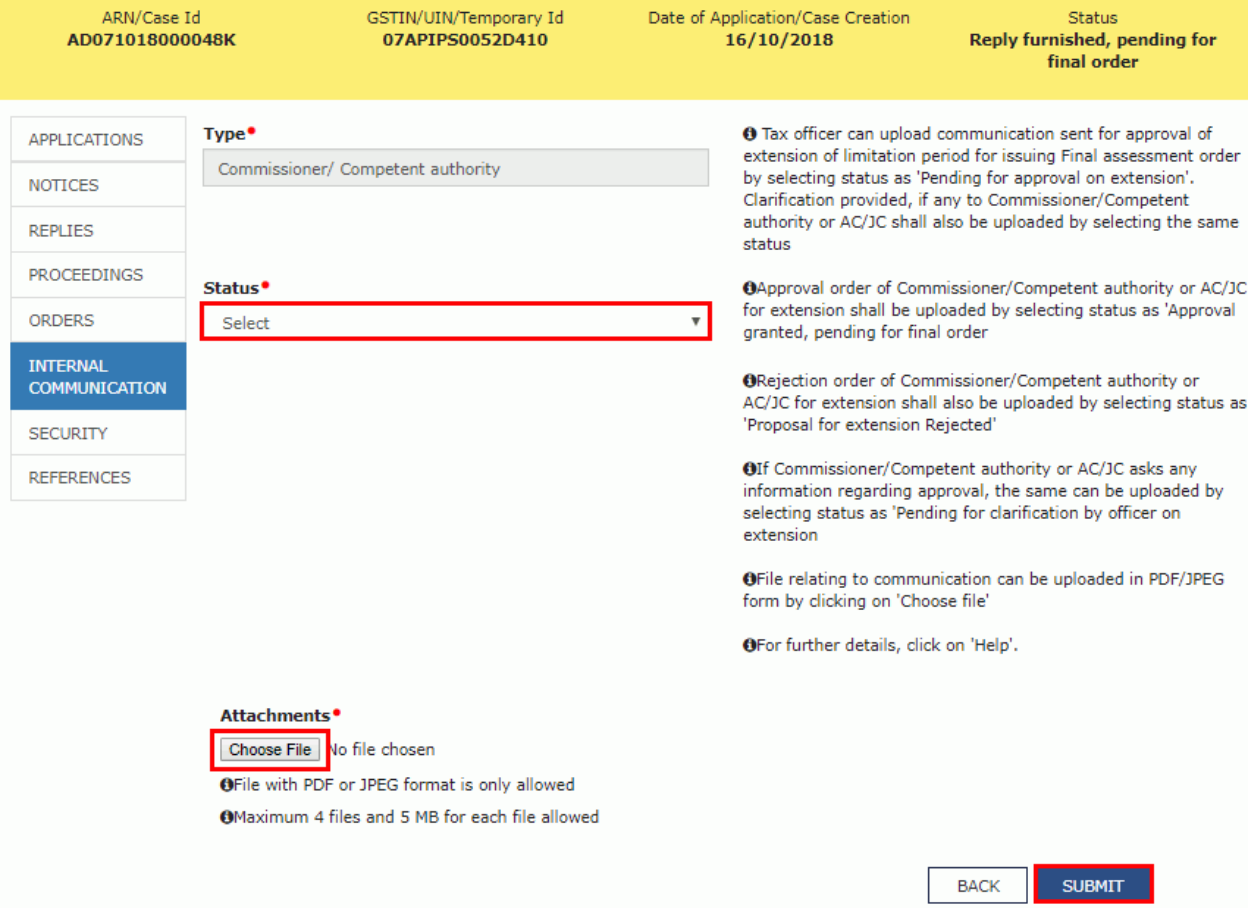
5. Click the **Choose File** button to upload any attachment.

Note:

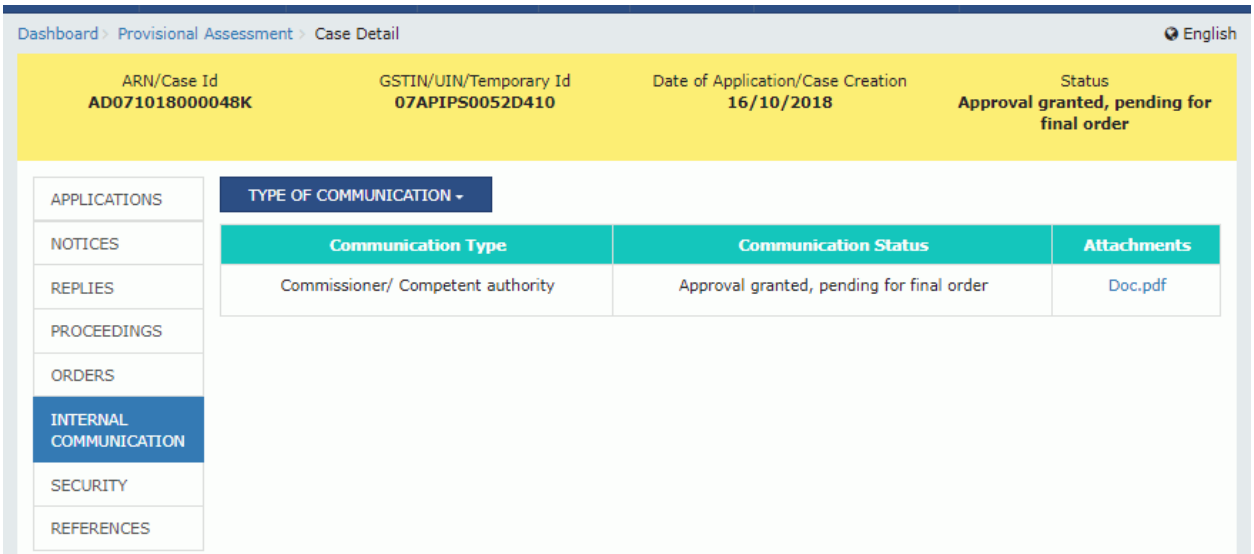
- File with PDF & JPEG format is only allowed.

- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

6. Click the **SUBMIT** button**.**



7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

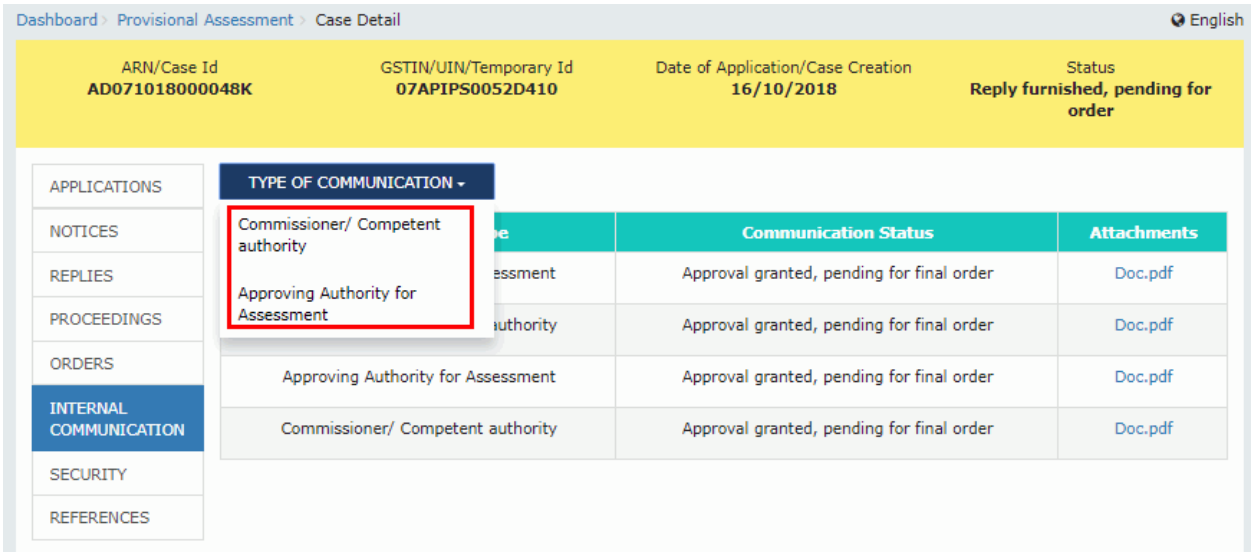


Go back to the Main Menu

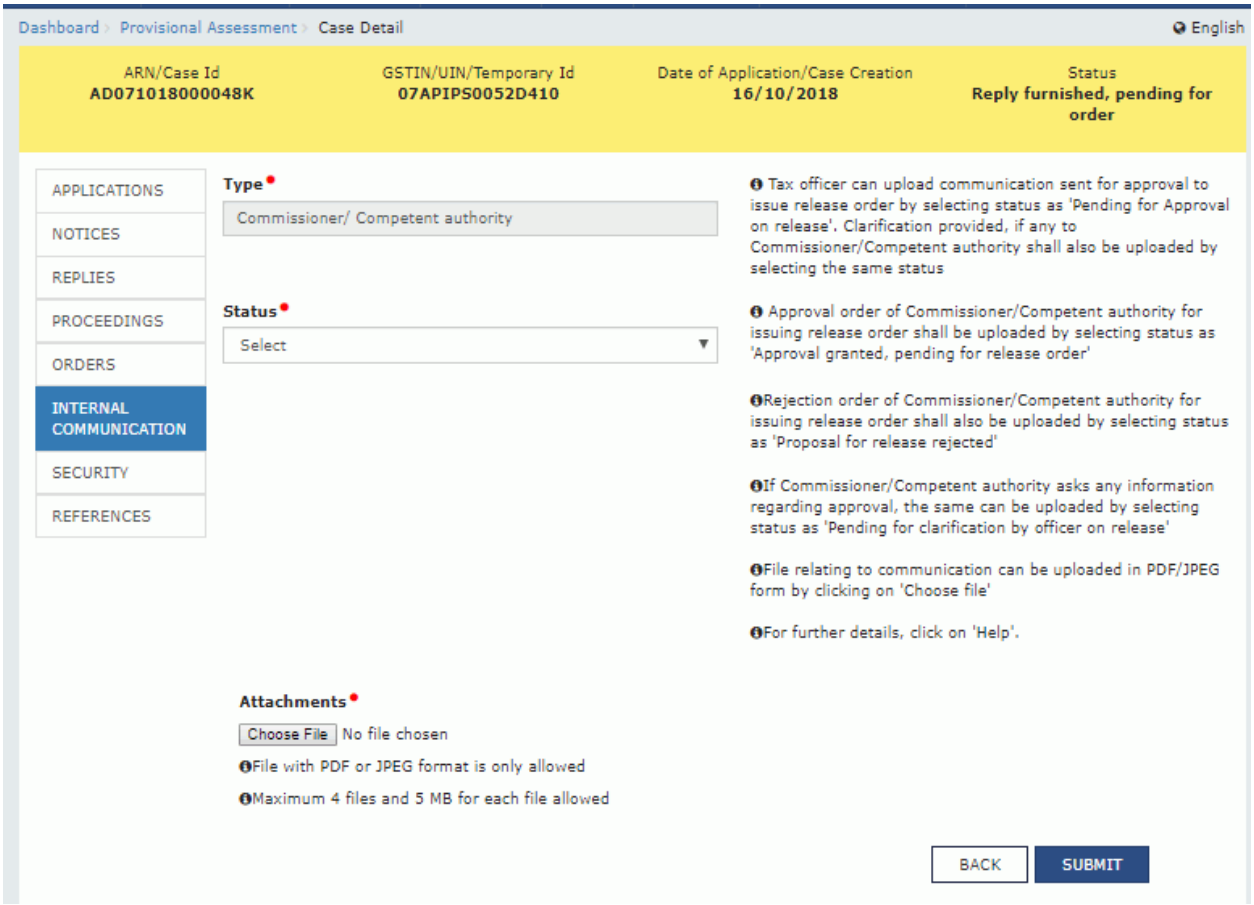
G (2). Upload Internal Communication before Release of Security

To upload documents which have been used to communicate internally within Tax officials, perform following steps:

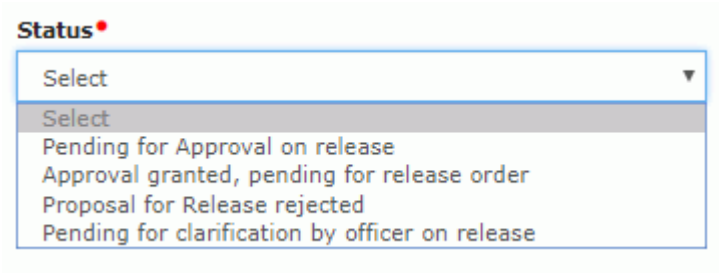
1. On the **Case Detail** page of that particular taxpayer, select the **INTERNAL COMMUNICATION** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **TYPE OF COMMUNICATION** to open the drop-down list and select **Commissioner/ Competent Authority or Approving Authority for Assessment**.



3. The **Internal Communication** page is displayed. The Type field is auto-populated based on the Type of Communication selected above.



4. Select the **Status** from the drop-down list.



Note:

Note:

a. 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.

b. 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:

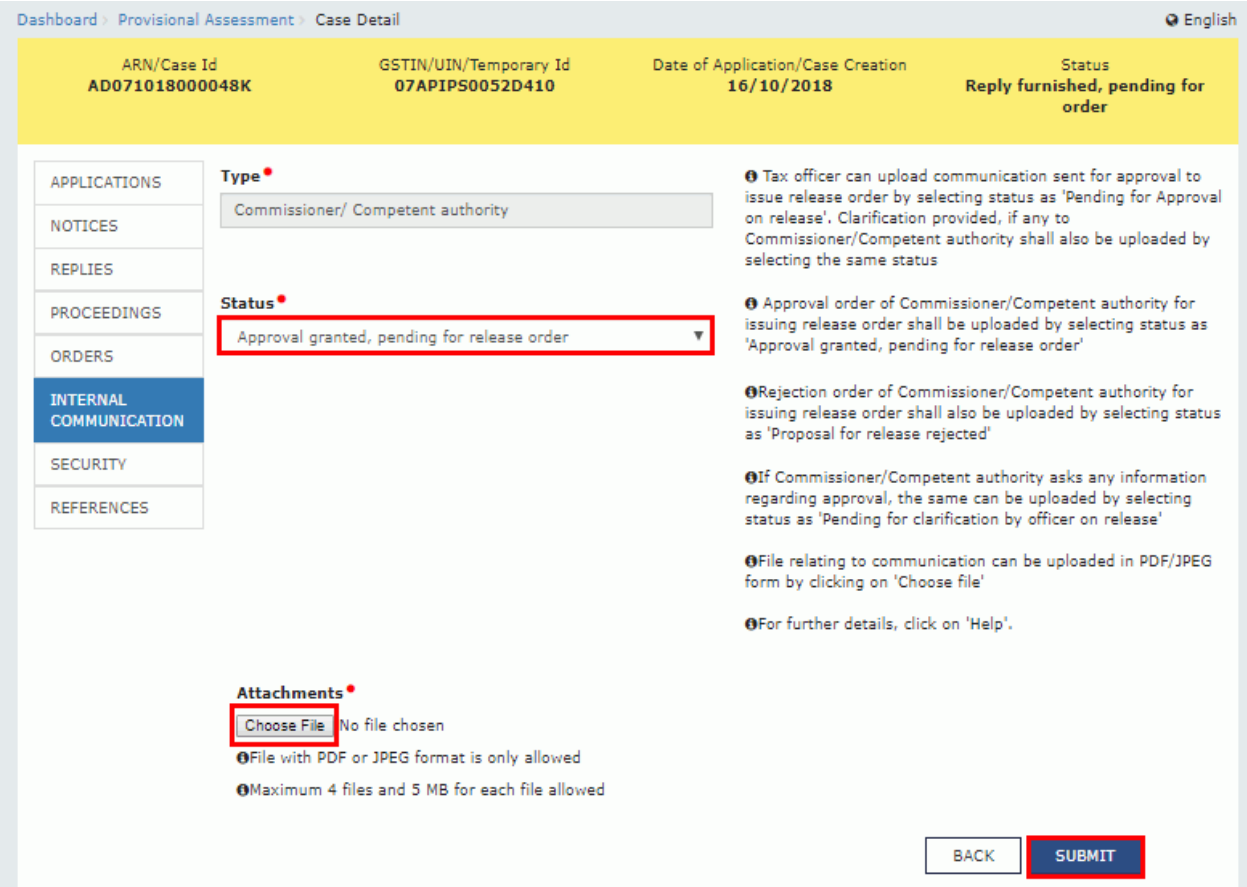
- Tax Officer will upload the approval email.
- Update the status as 'Approval granted, pending for release order'.

5. Click the **Choose File** button to upload any attachment.

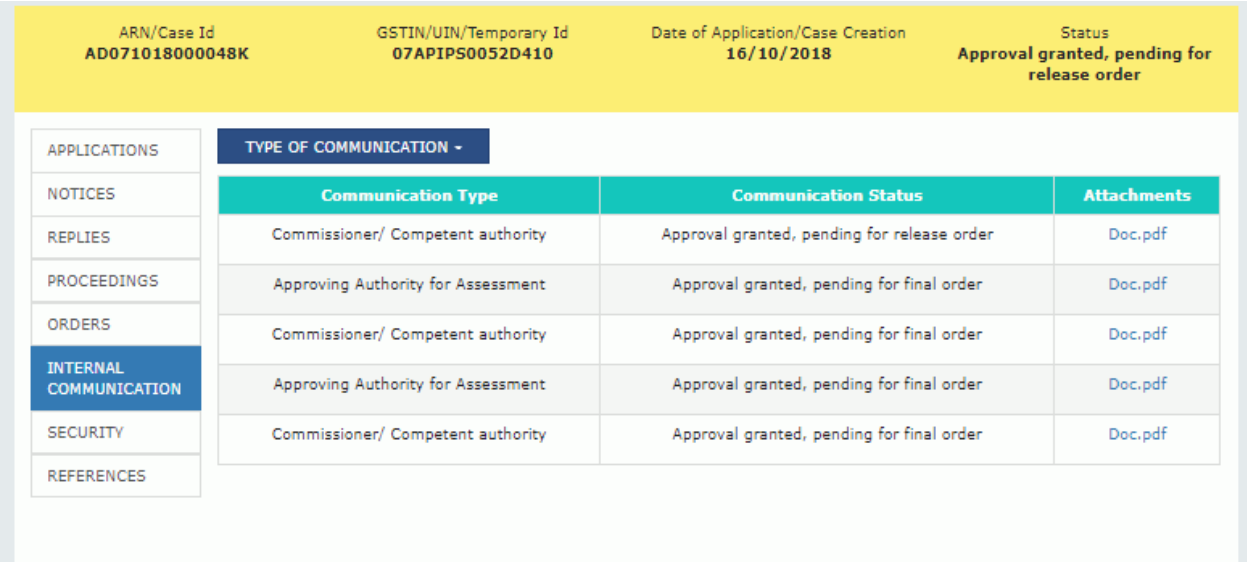
Note:

- 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**.**



7. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

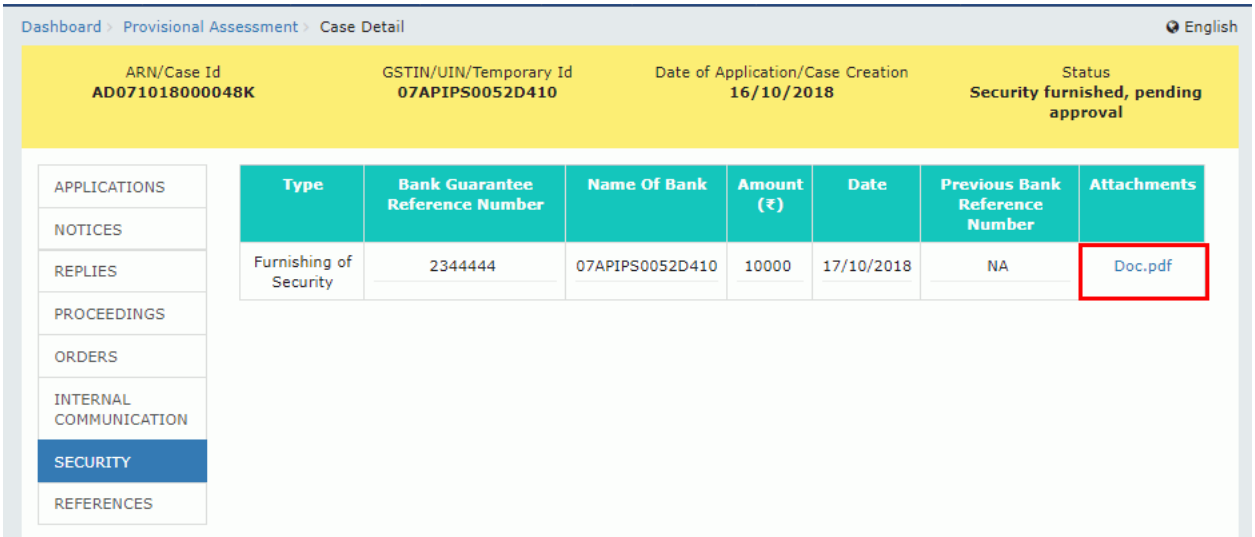


Go back to the Main Menu

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.

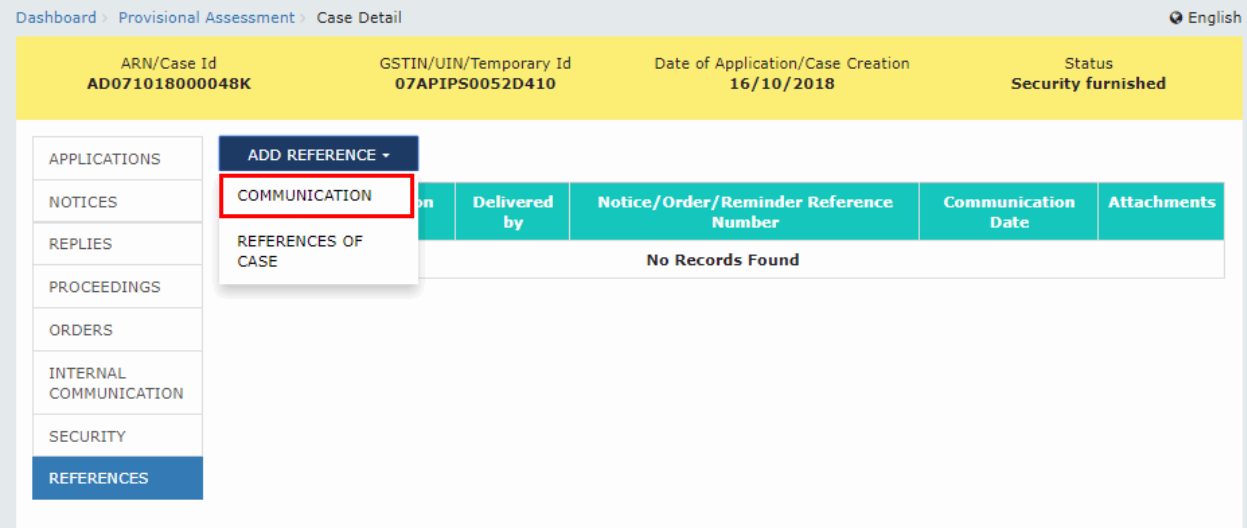


Go back to the Main Menu

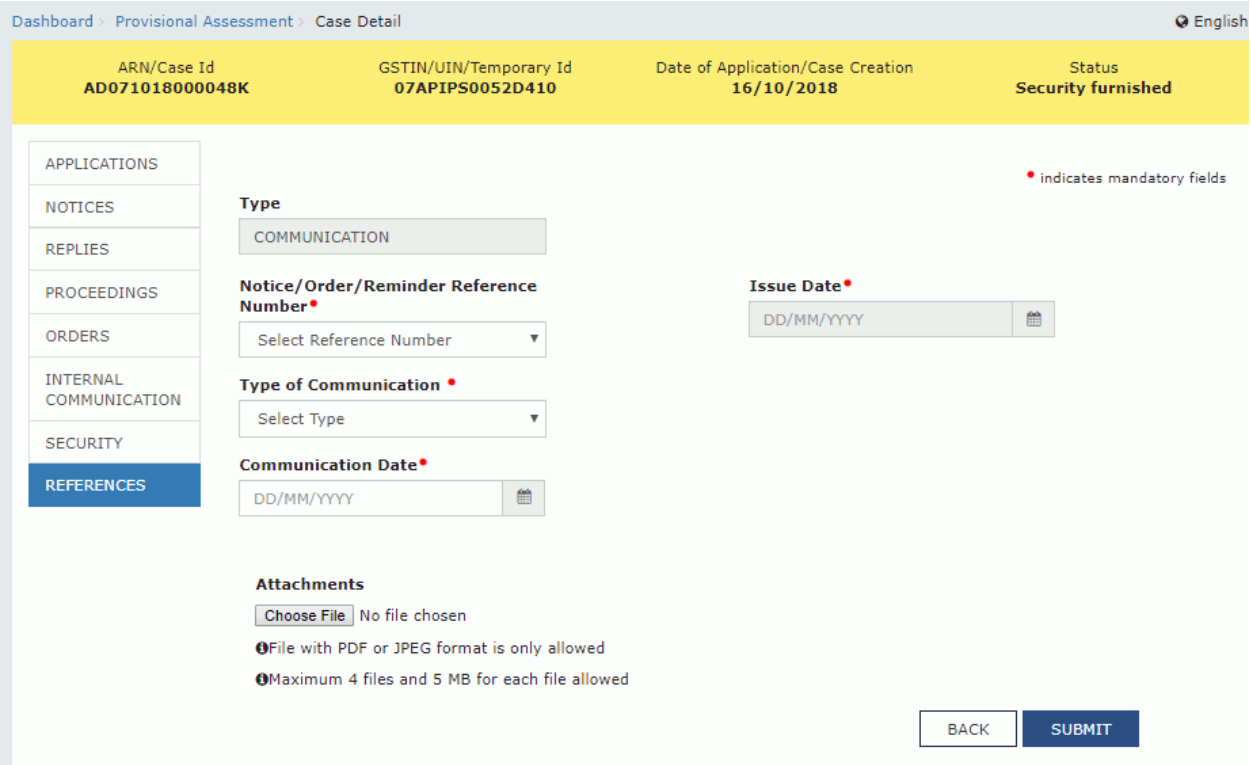
I (1). Add Communication

To upload documents which have been used to communicate internally within Tax officials, perform following steps:

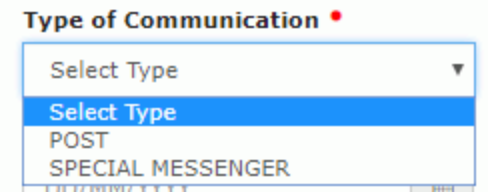
1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.



3. The **Communication** page is displayed.



4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.
5. Select the **Type of Communication** from the drop-down list.

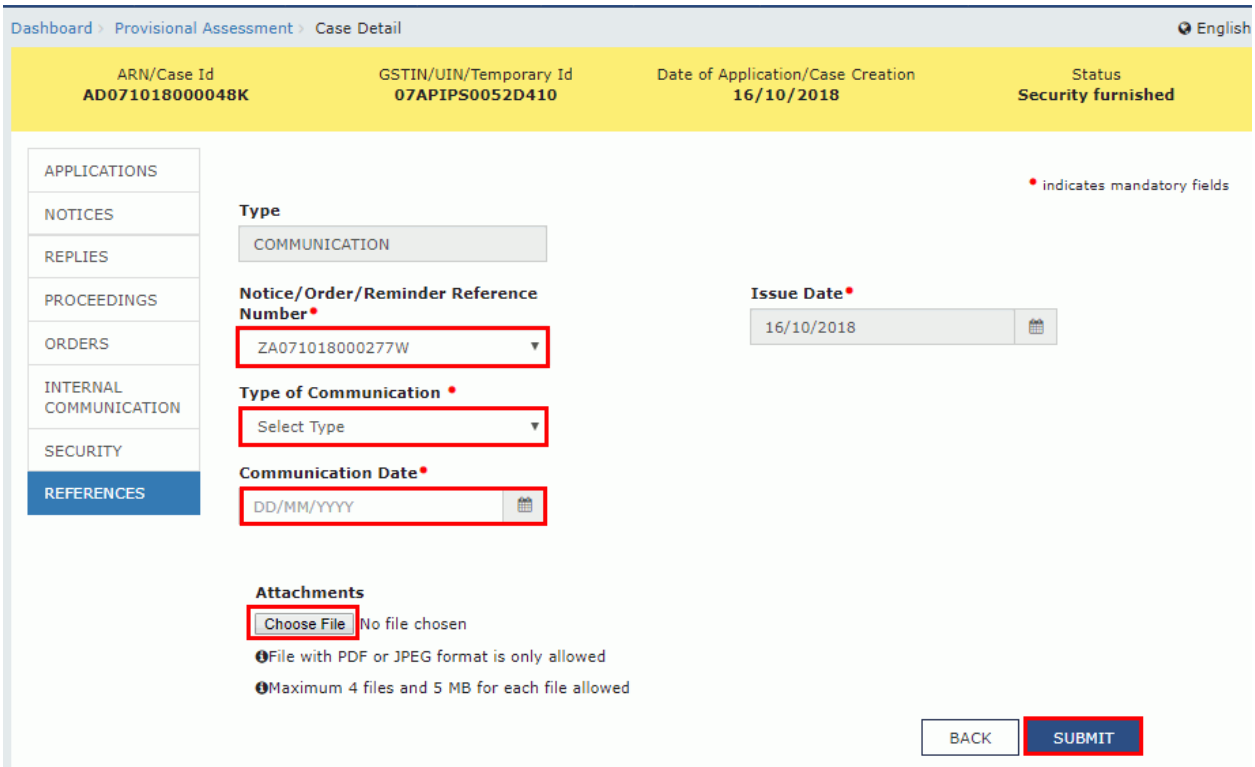


6. Select the **Issue Date** and **Communication Date** using the calendar.
7. Click the **Choose File** button to upload any attachment.

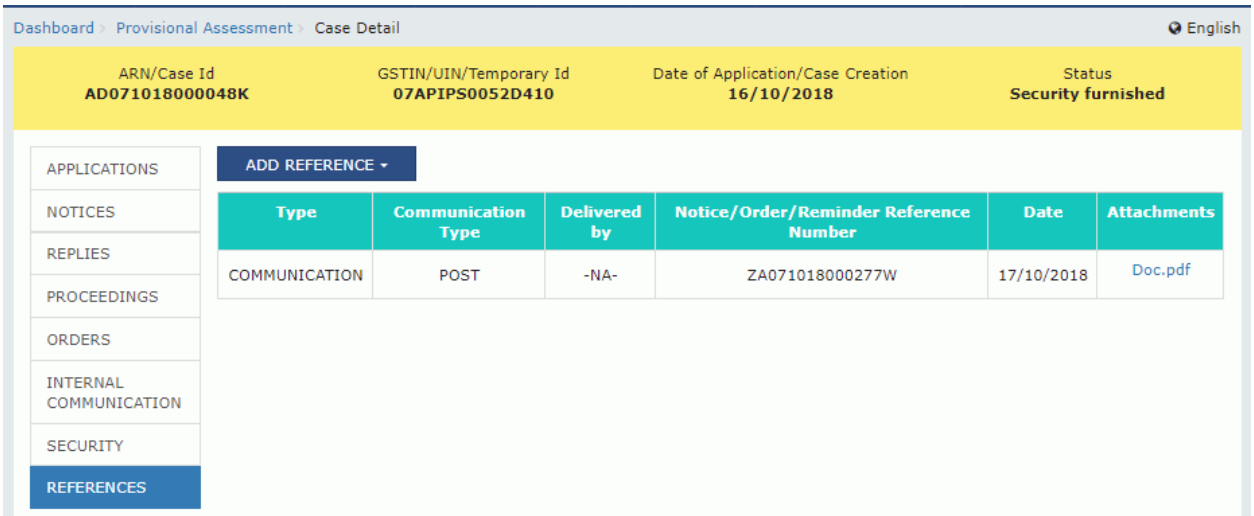
Note:

- 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**.**



9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

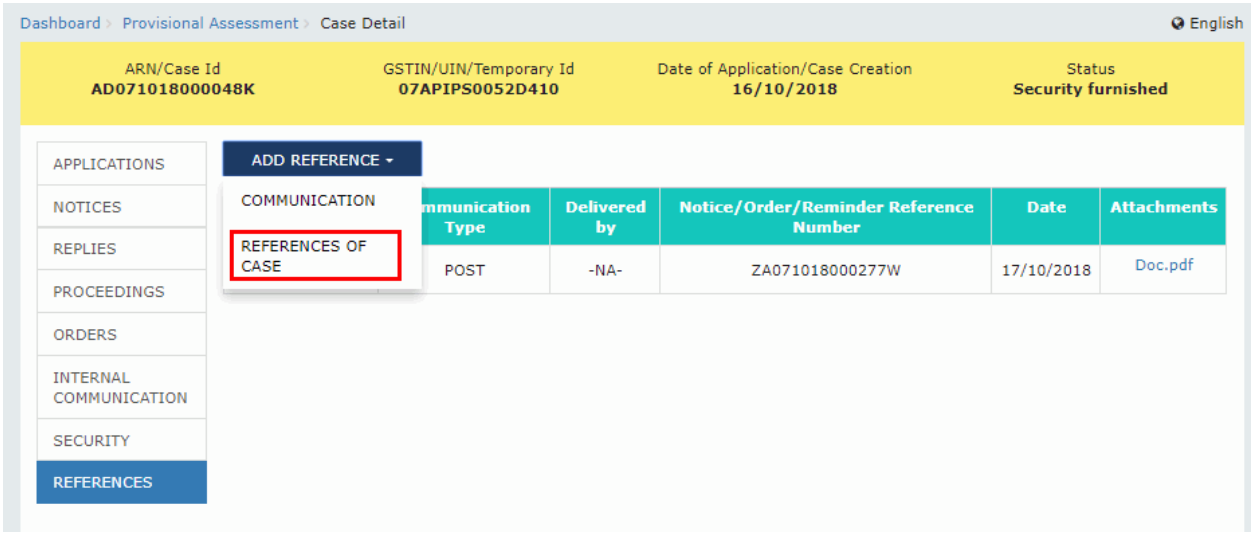


Go back to the Main Menu

I (2). Add Reference of Case

To upload additional documents or communication done with the taxpayer 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**.



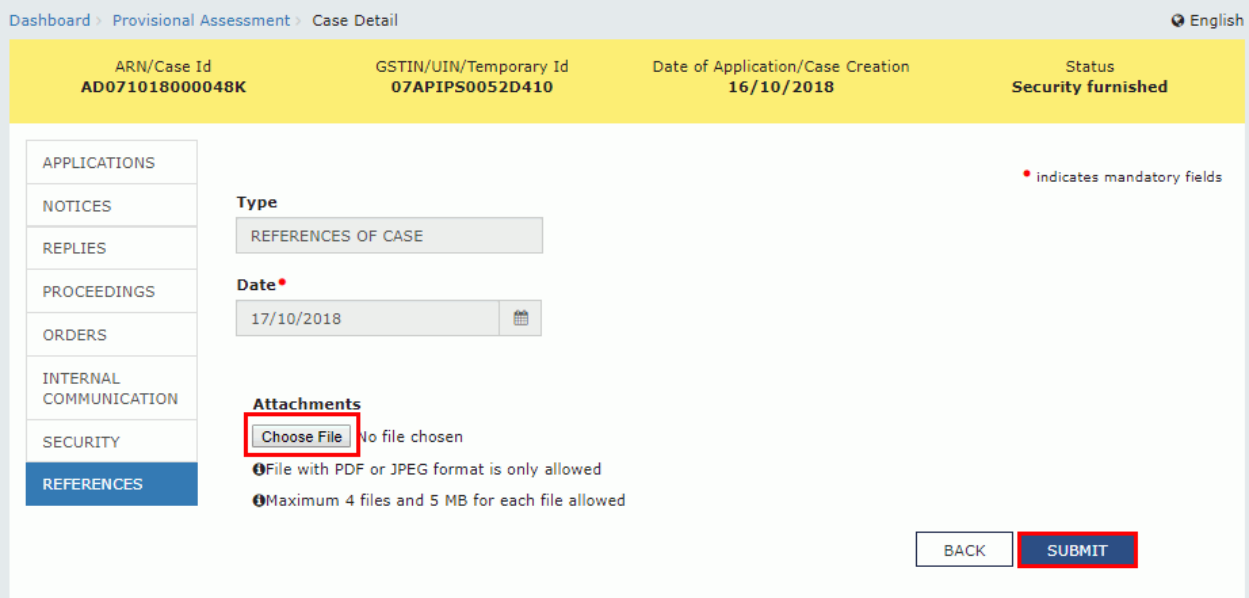
3. Click the **Choose File** button to upload any attachment.

Note:

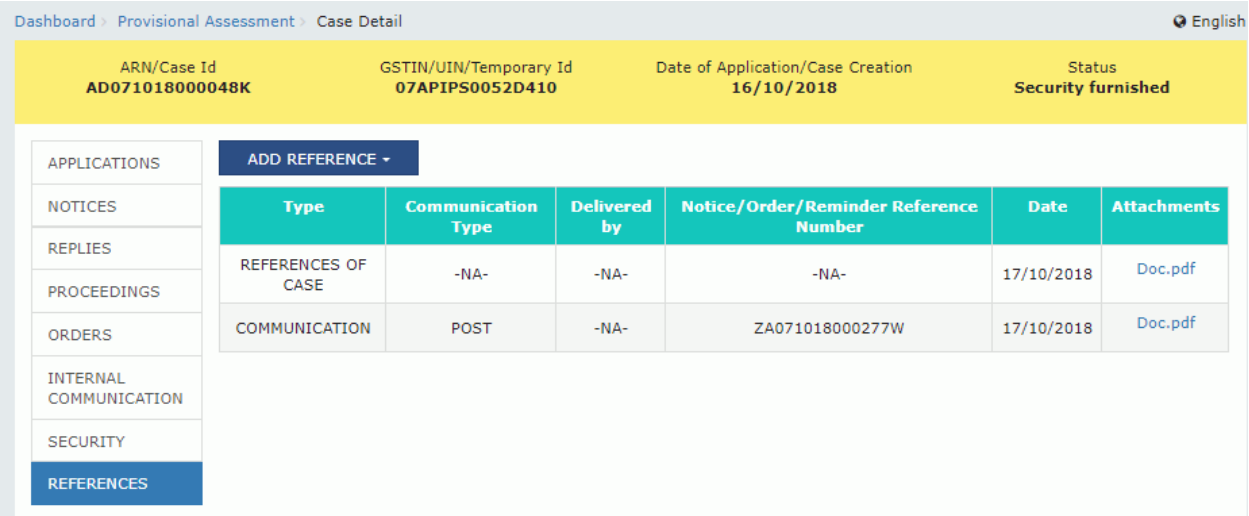
- File with PDF & JPEG format is only allowed.

- Maximum file size for upload is 5MB.
- Maximum 4 other documents can be attached in the application.

4. Click the **SUBMIT** button**.**



5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.



Go back to the Main Menu

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

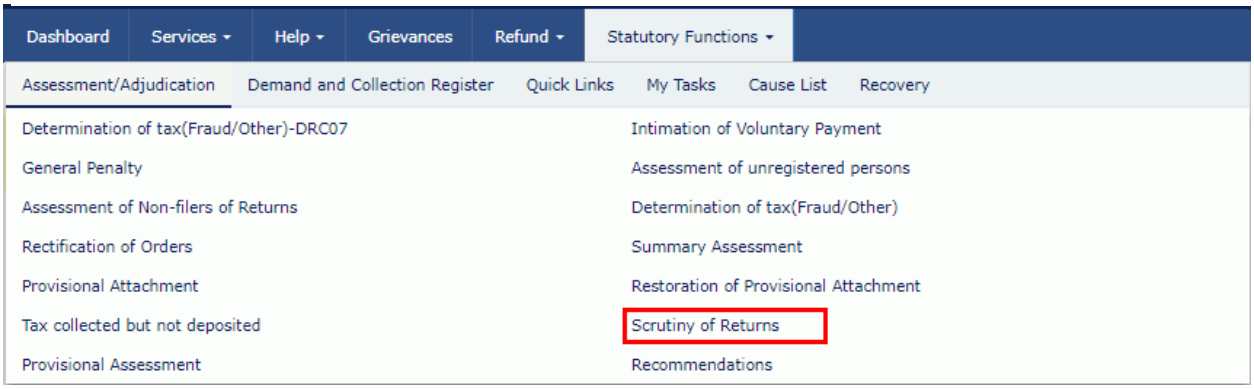
E. Take action using **REFERENCES** tab of Case Details screen:
- E(1). Upload Communication
- E(2). References related to the case

F. Take action using **RECOMMEND** tab of Case Details screen: Add Recommendation

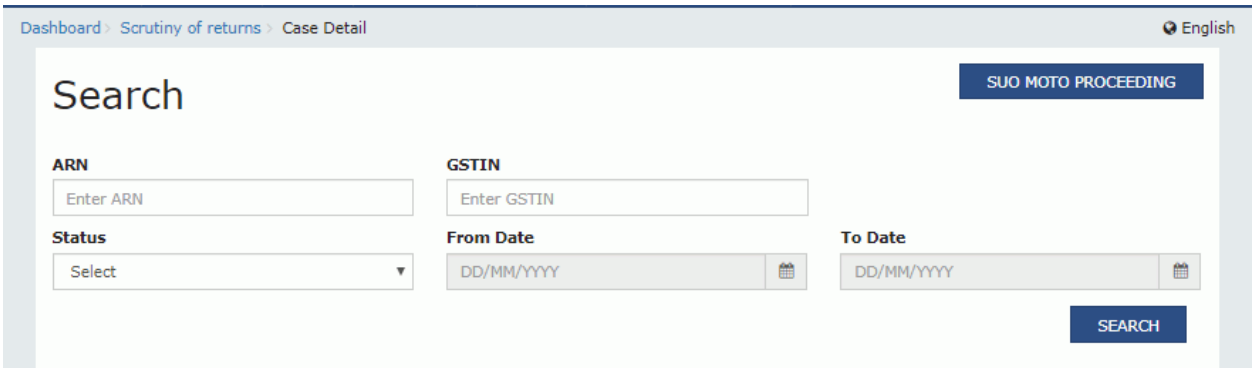
Click each hyperlink above to know more.

A (1). Initiate Suo-Moto Proceedings for Scrutiny of Returns

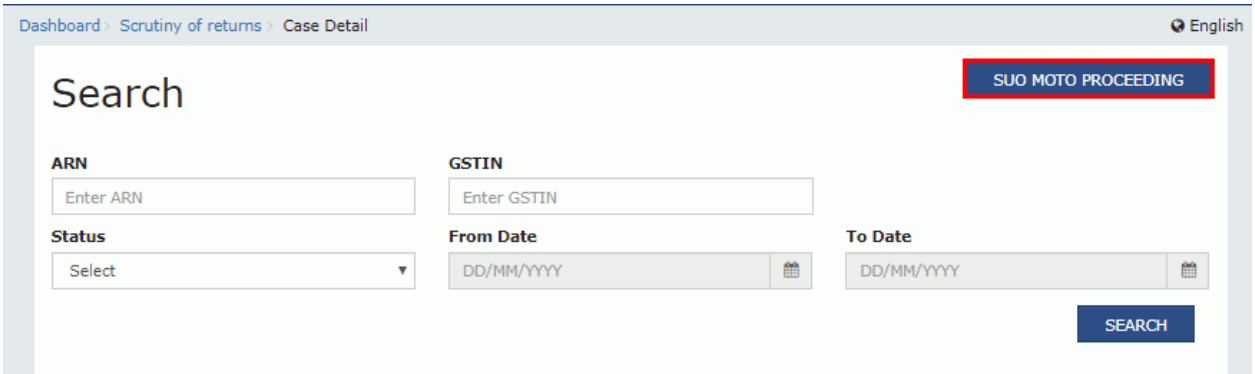
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Scrutiny of Returns** option.



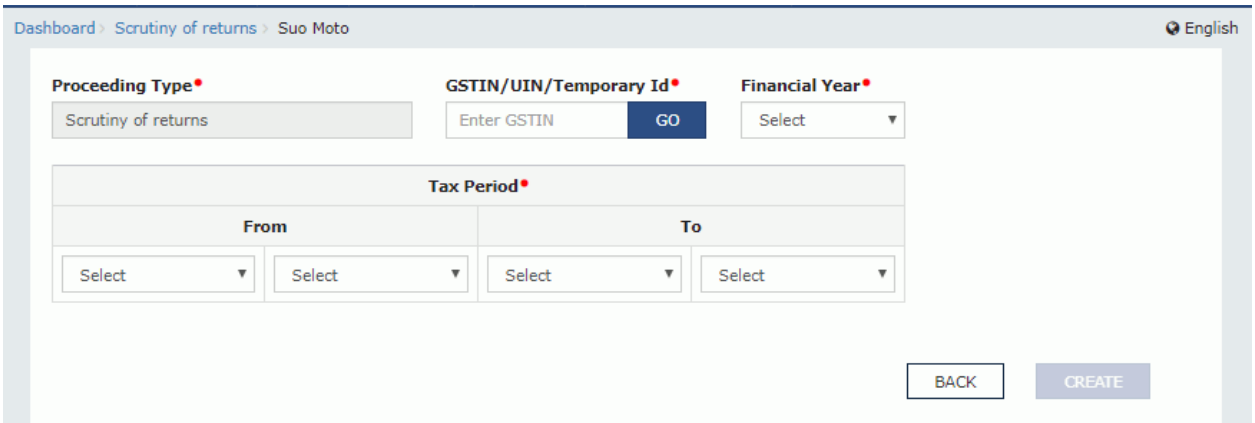
4. The **Scrutiny of Returns** page is displayed.



5. Click the **SUO MOTO PROCEEDING** button.

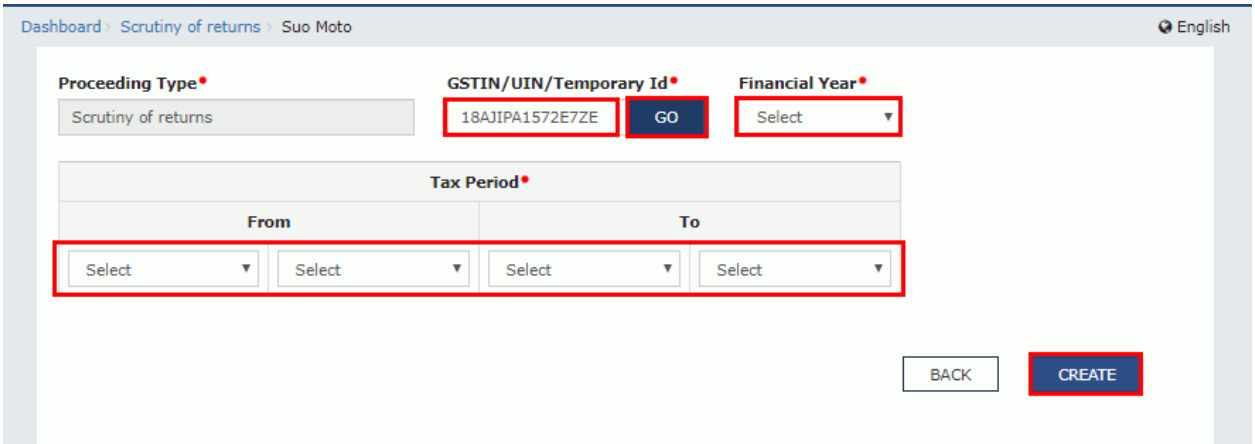


6. The **Suo Moto** page is displayed. The “Proceeding Type” field gets auto-populated.

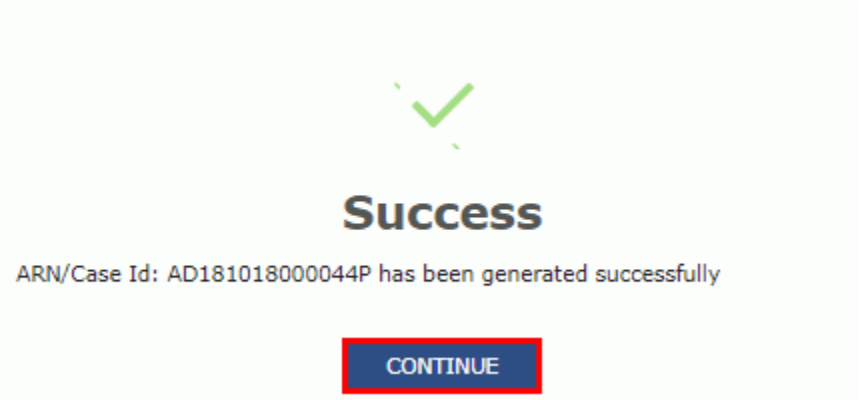


7. Enter the **GSTIN** or **UIN** or **Temporary Id** of the taxpayer.
8. Click the **GO** button. This will enable the CREATE button.
9. Select the **Financial Year** from the drop-down list.

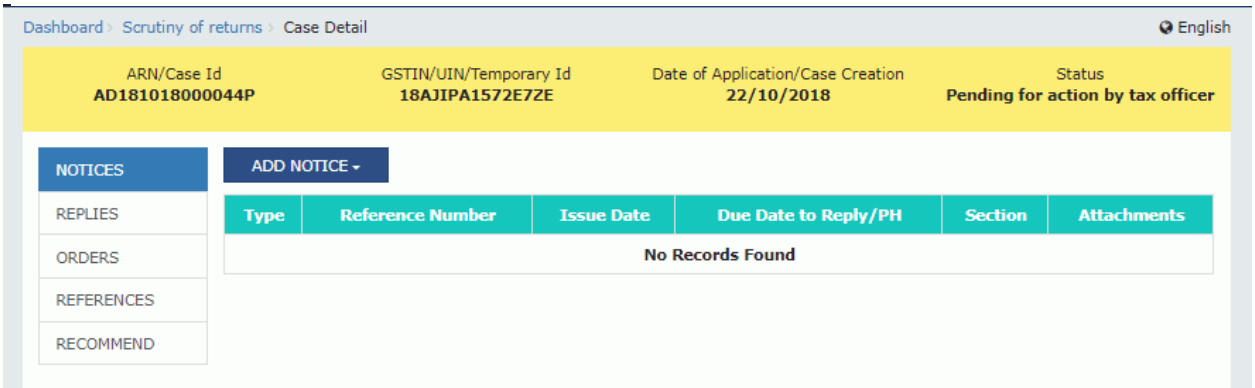
10. Select the Tax Period from the **From** and **To** drop-down lists.
11. Click the **CREATE** button.



-
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.

-


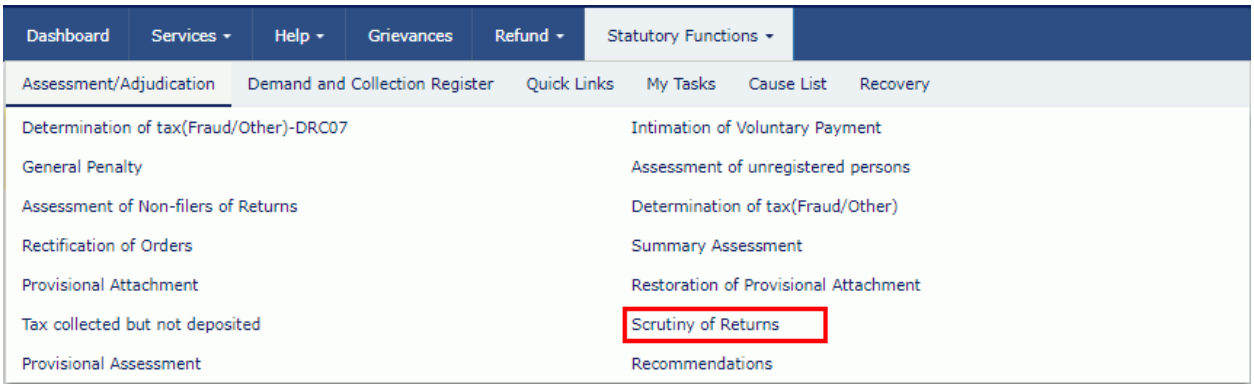
-

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.

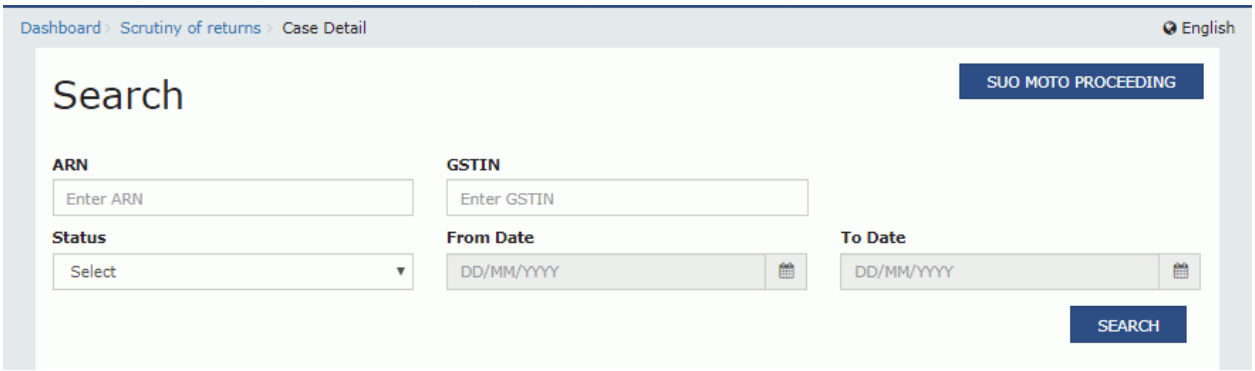
Go back to the Main Menu

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.

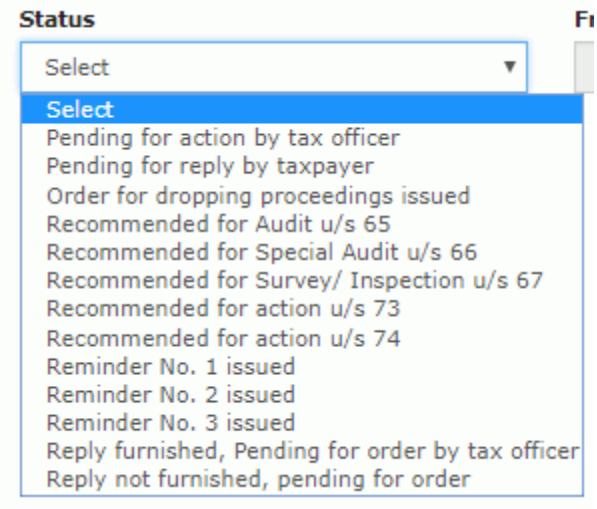


4. Search page is displayed.

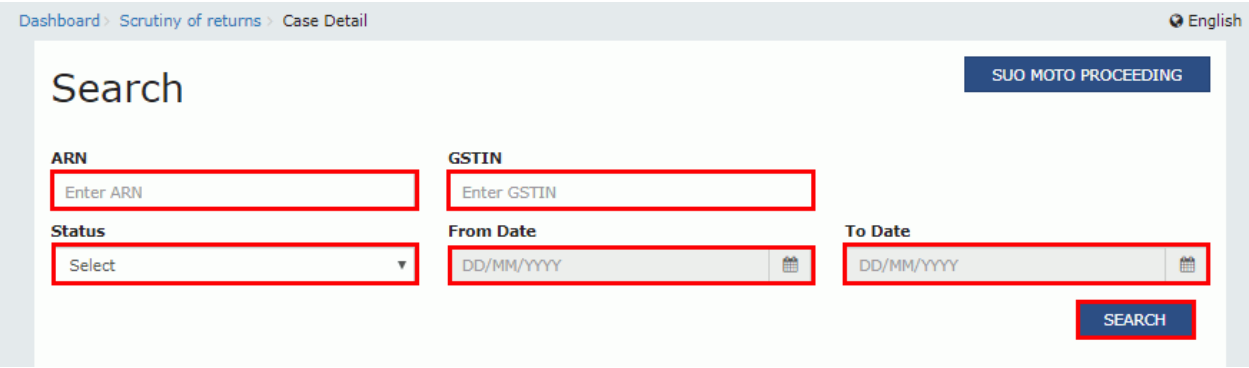


5. Choose any one of the four displayed fields as your search criteria and enter the required information: **ARN**, **GSTIN, Status** or Period From and Period To Date.

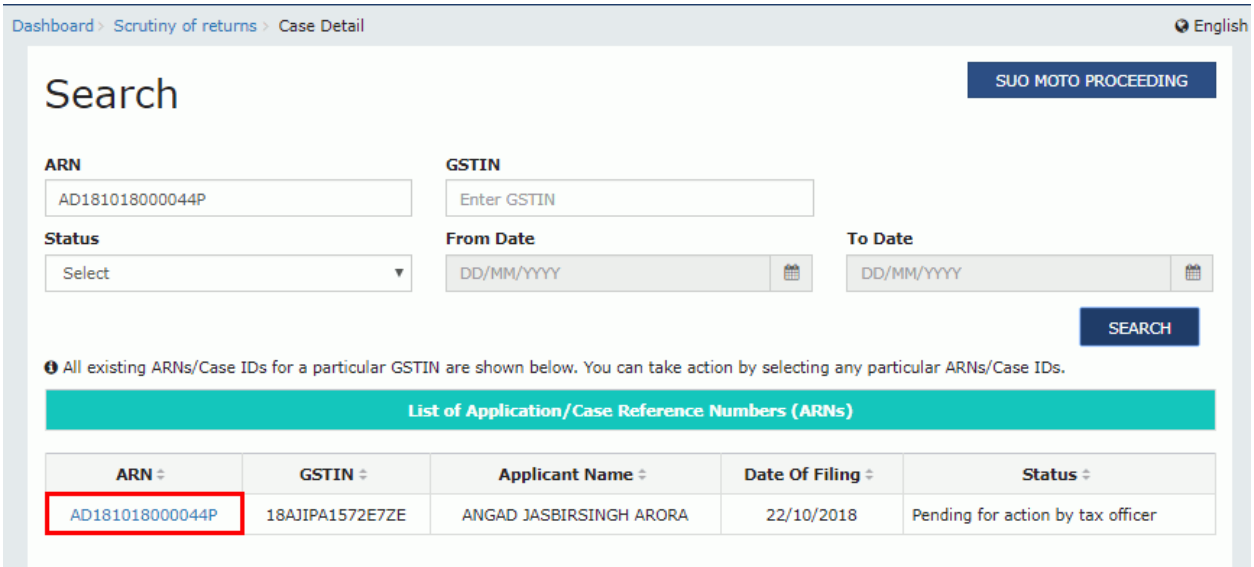
Note: You must enter data in at least one field to proceed.



6. Click the **SEARCH** button.

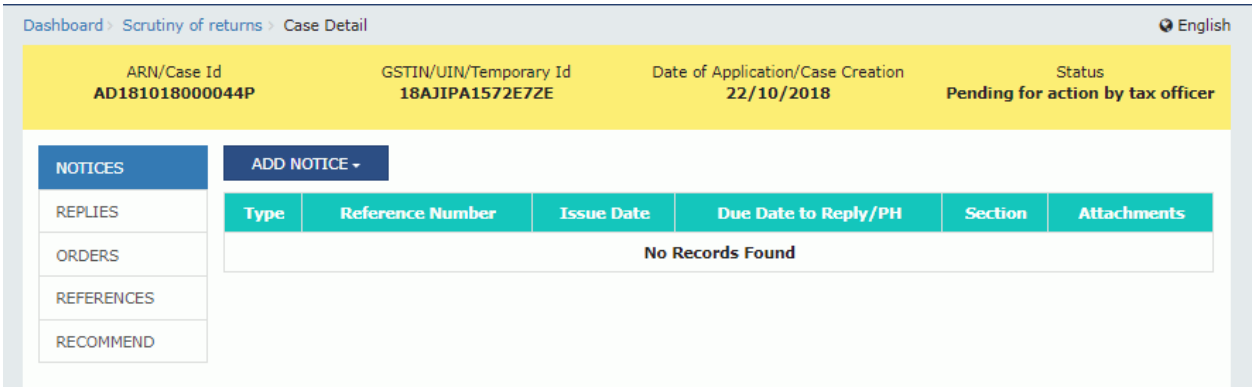


6. Based on your search criteria, the required ARN(s) gets displayed. Click the **ARN** hyperlink of the case you want to act on.



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.

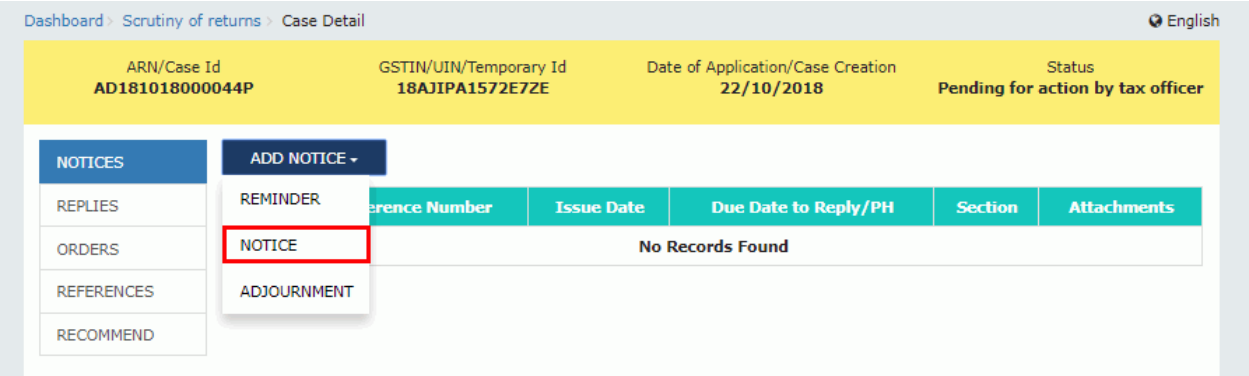


Go back to the Main Menu

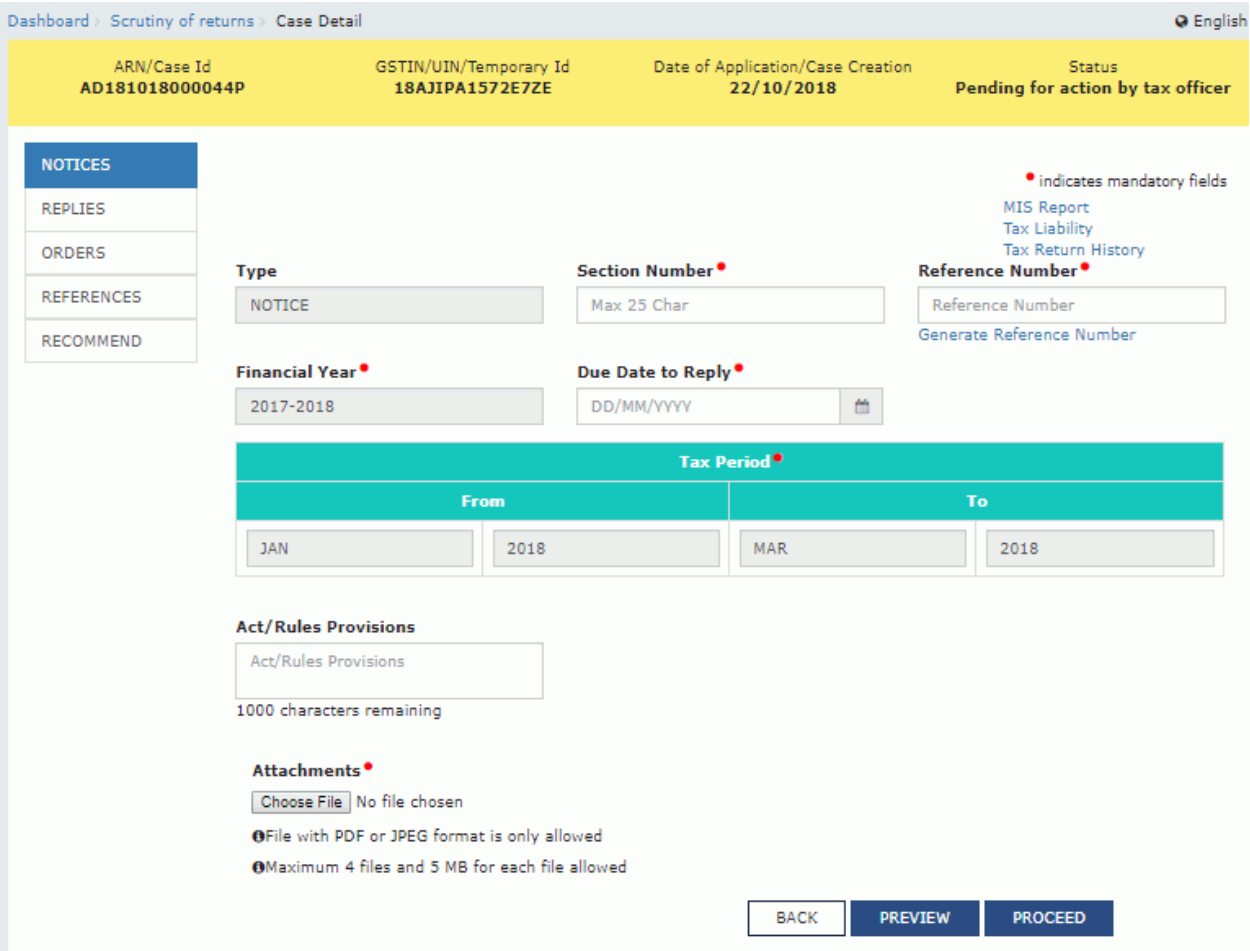
B (1). Issue Notice

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 Notice*/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **NOITCE**.

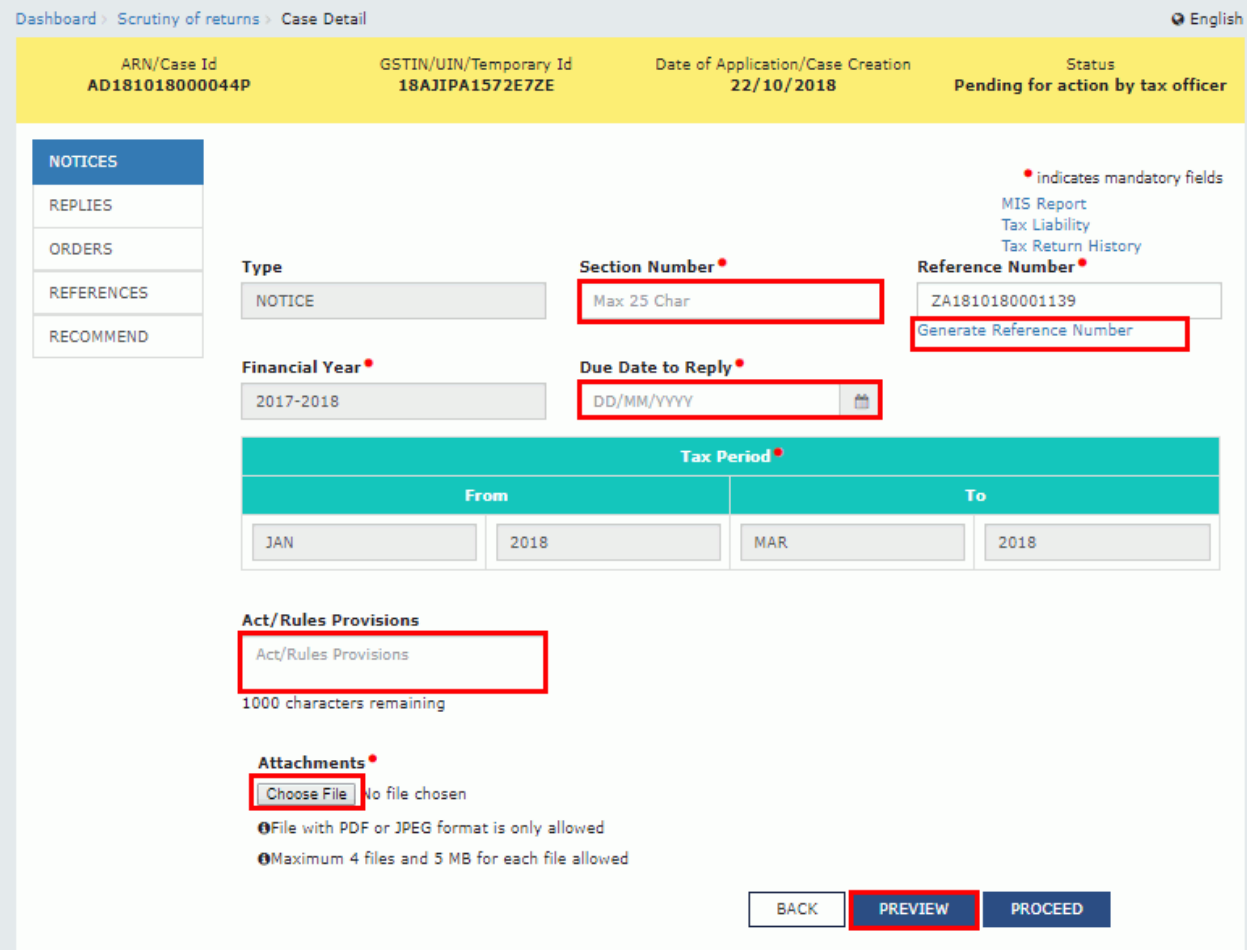


3. The **NOTICE** page is displayed.



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 detail.

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.



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: 18AJIPA1572E7ZE
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.

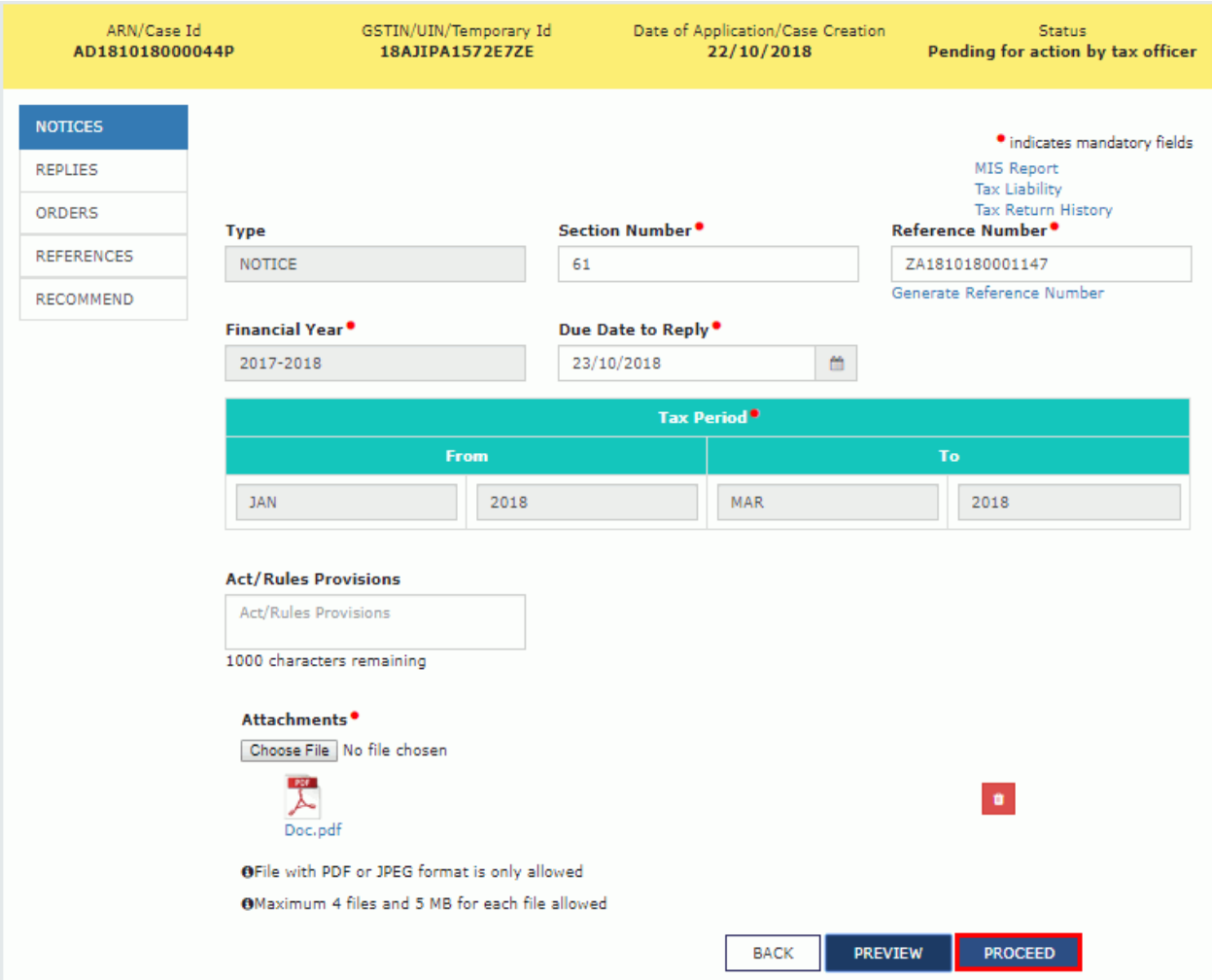
If no explanation is received by the said date, it will be presumed that you have nothing to say in the matter and proceedings in accordance with law may be initiated against you without making any further reference to you in this regard.

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

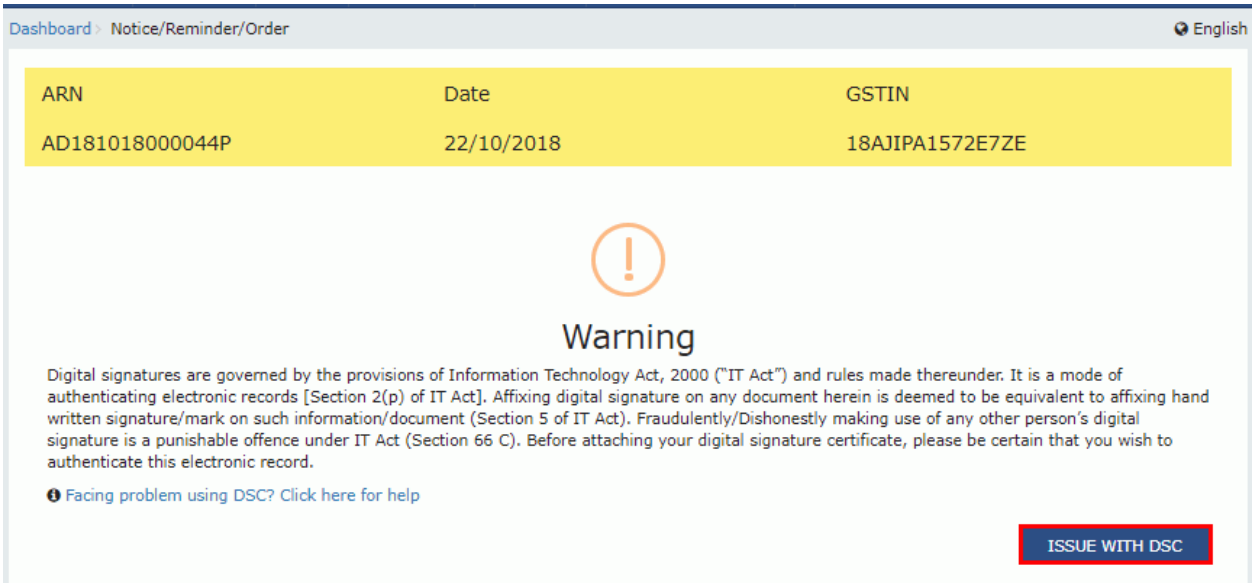
Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: JORHAT - 1 , Jorhat , Jorhat Zone , Assam

Draft

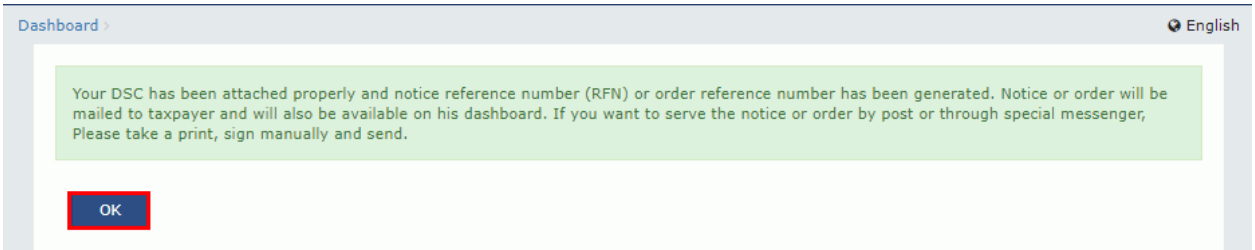
11. Go back to the notice page. Click **PROCEED** button**.**



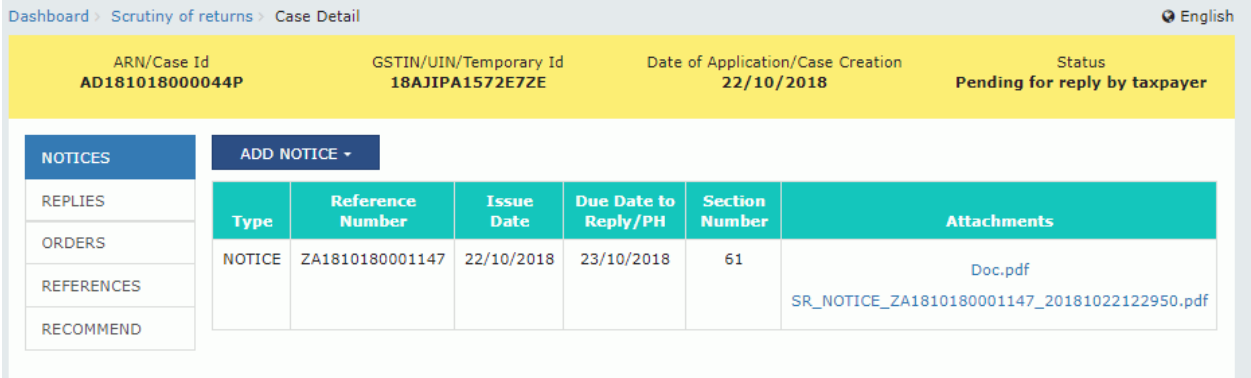
12. Click **ISSUE with DSC.**



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 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.

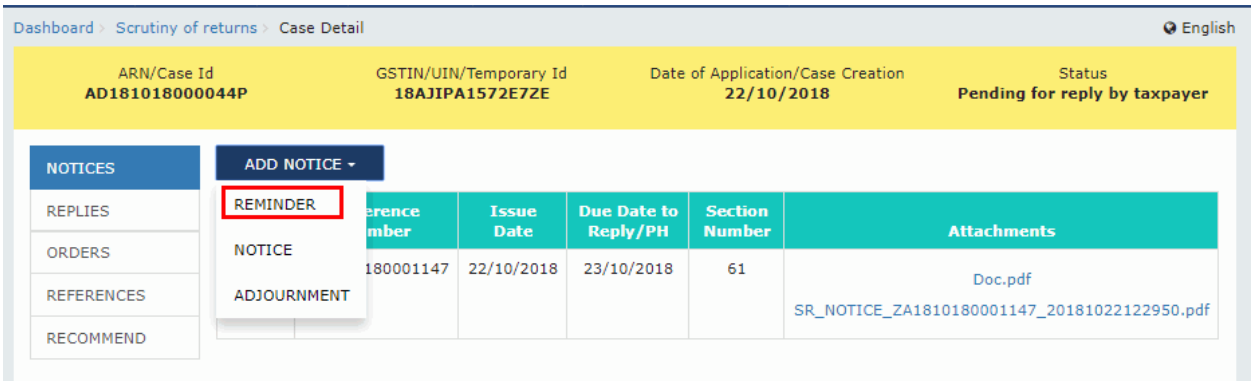


Go back to the Main Menu

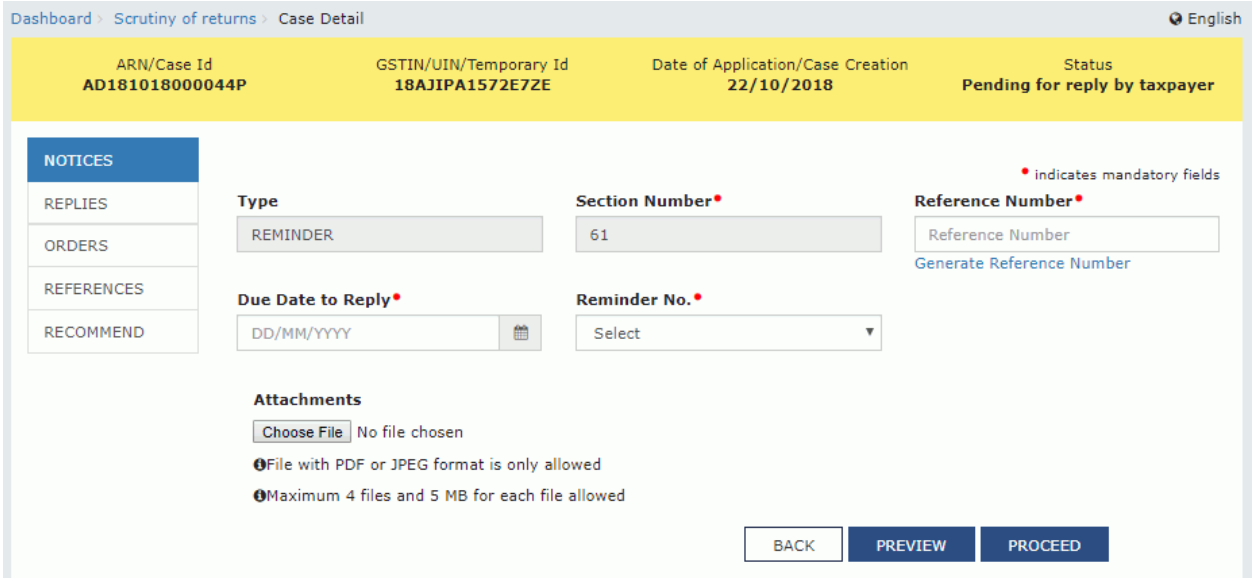
B (2). Issue a Reminder

To issue a reminder to taxpayer who has neither replied to the SCN within time specified nor attended a personal hearing, perform following steps:

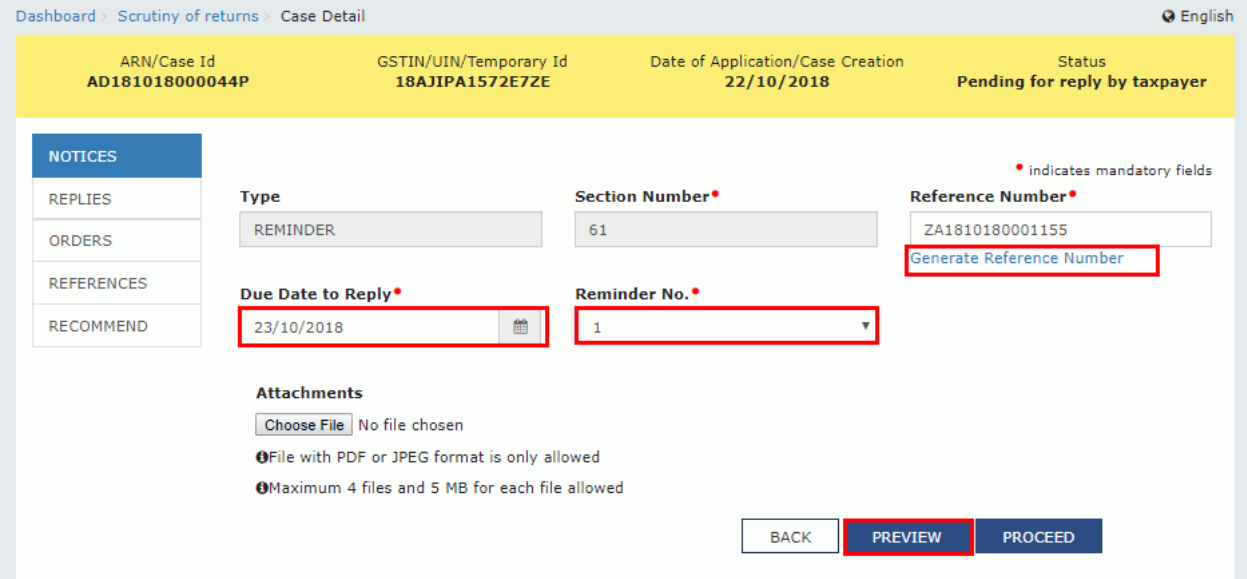
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Notice/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **REMINDER**.



3. The **REMINDER** page is displayed.



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.



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: 18AJIPA1572E7ZE
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.

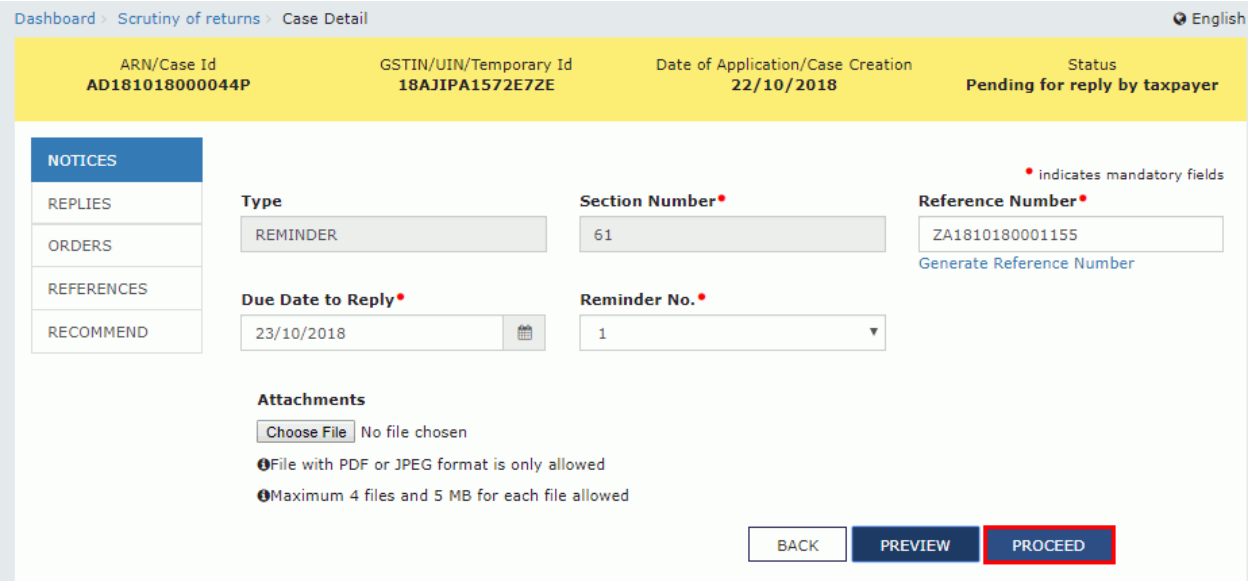
You are also requested to bring documents mentioned in the attached annexure, if any, relating to case on the date of hearing and other information called therein.

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

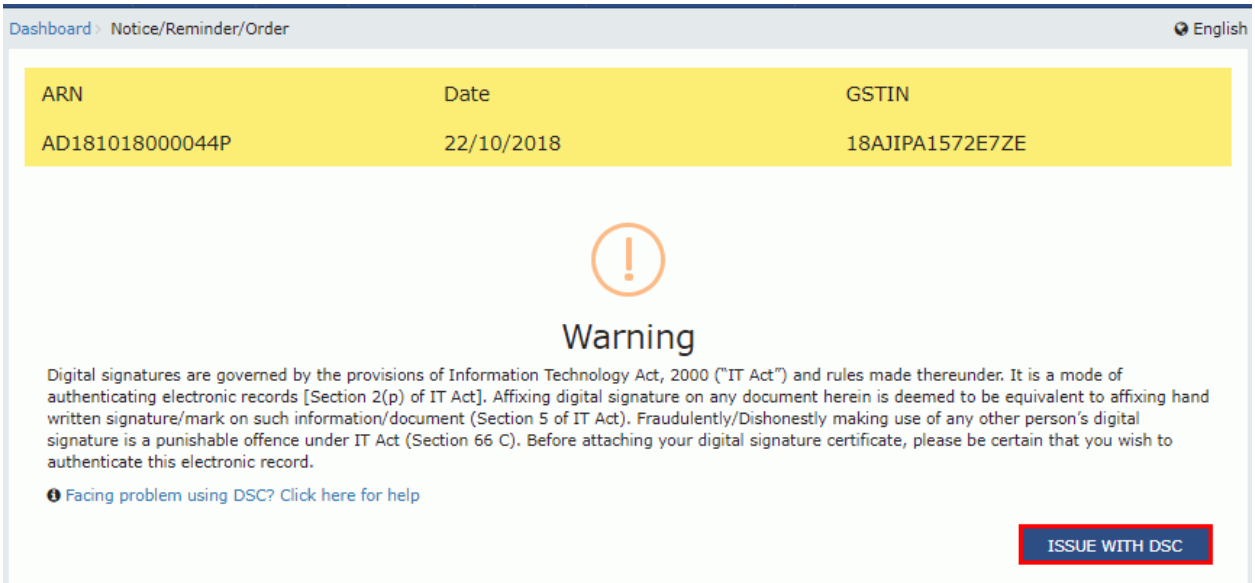
Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: JORHAT - 1:Jorhat:Jorhat Zone:Assam

Draft

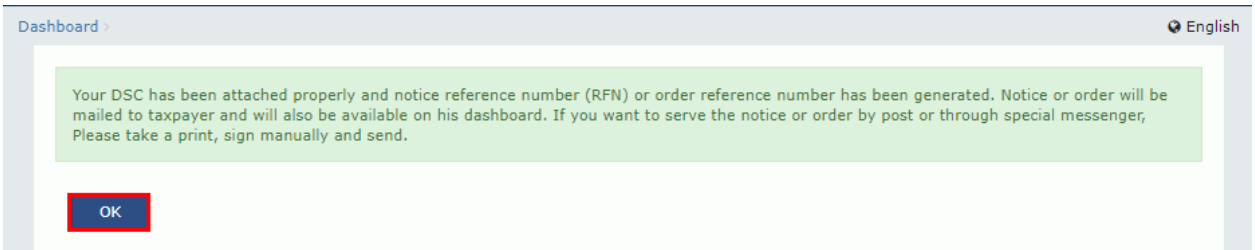
10. Go back to the reminder page. Click **PROCEED** button**.**



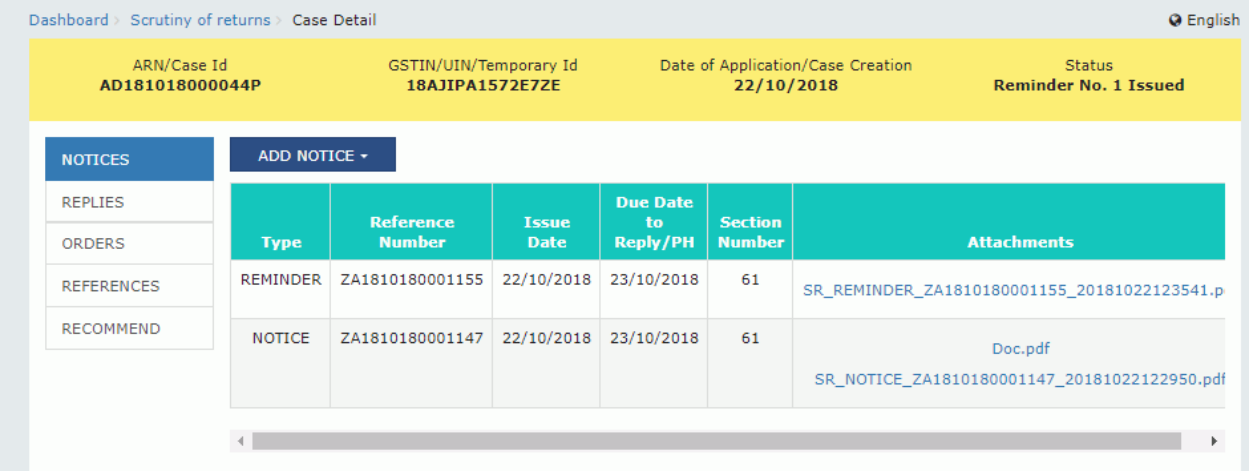
11. Click **ISSUE with DSC.**



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 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.

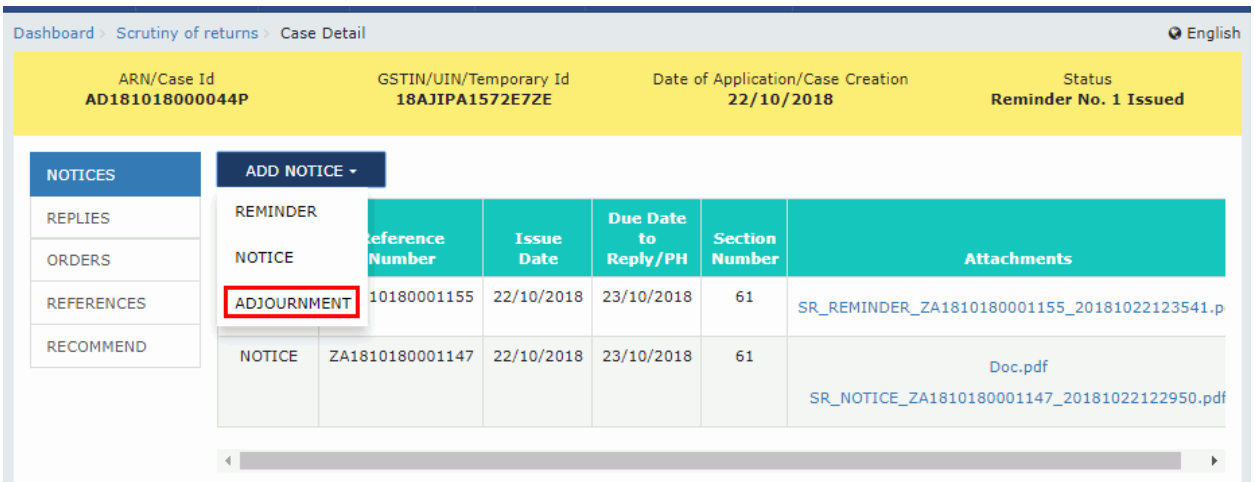


Go back to the Main Menu

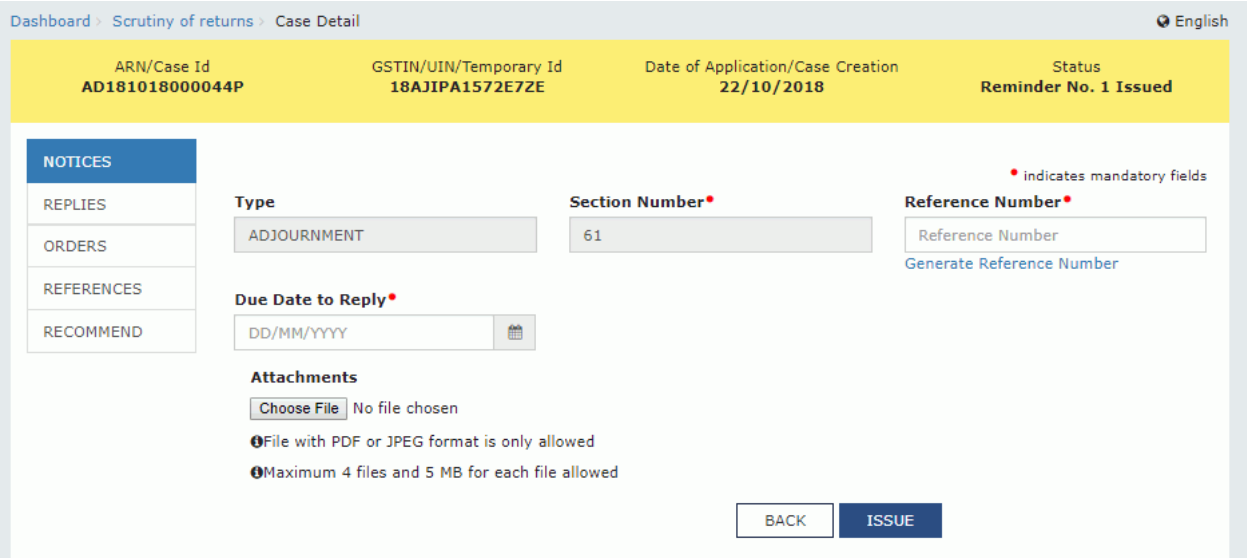
B (3). Issue an Adjournment

To update adjournment details for a taxpayer who has filed an application of extension offline, perform following steps:

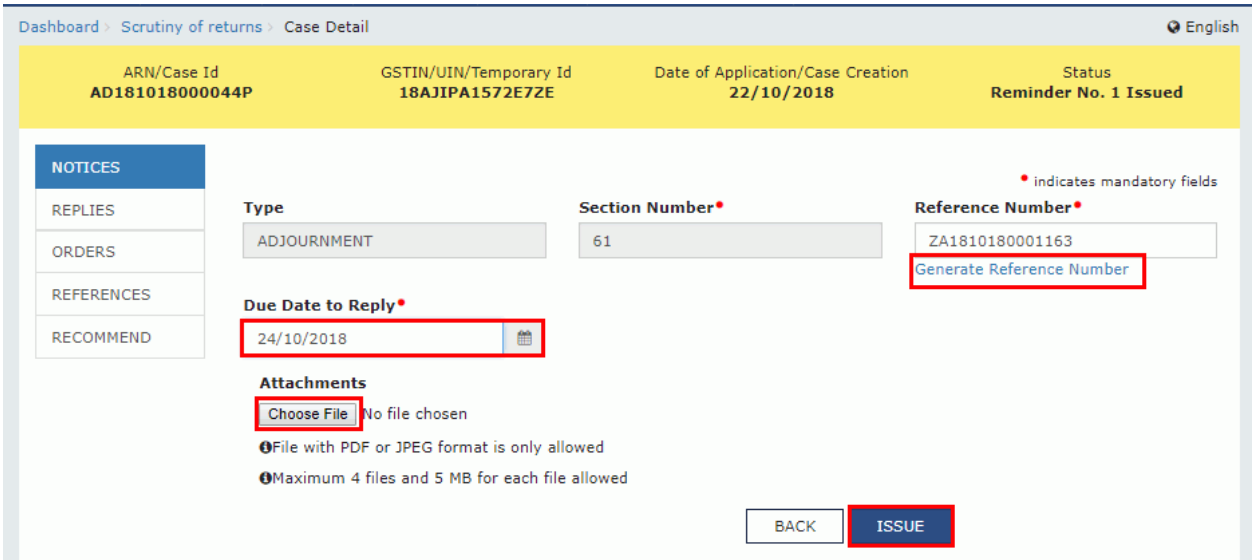
1. On the **Case Detail** page of that particular taxpayer, select the **NOTICES** tab if it is not selected by default. This tab displays all the notices *(Notice/Reminder/Adjournment)* issued against the case created.
2. Click **ADD NOTICE** to open the drop-down list and select **ADJOURNMENT**.



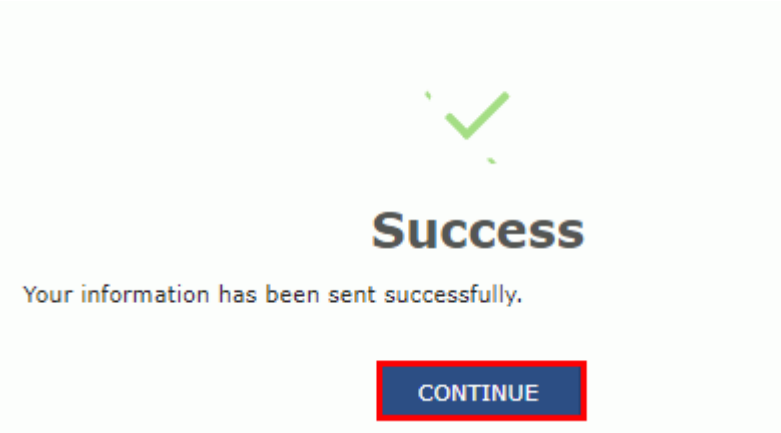
3. The **ADJOURNMENT** page is displayed.



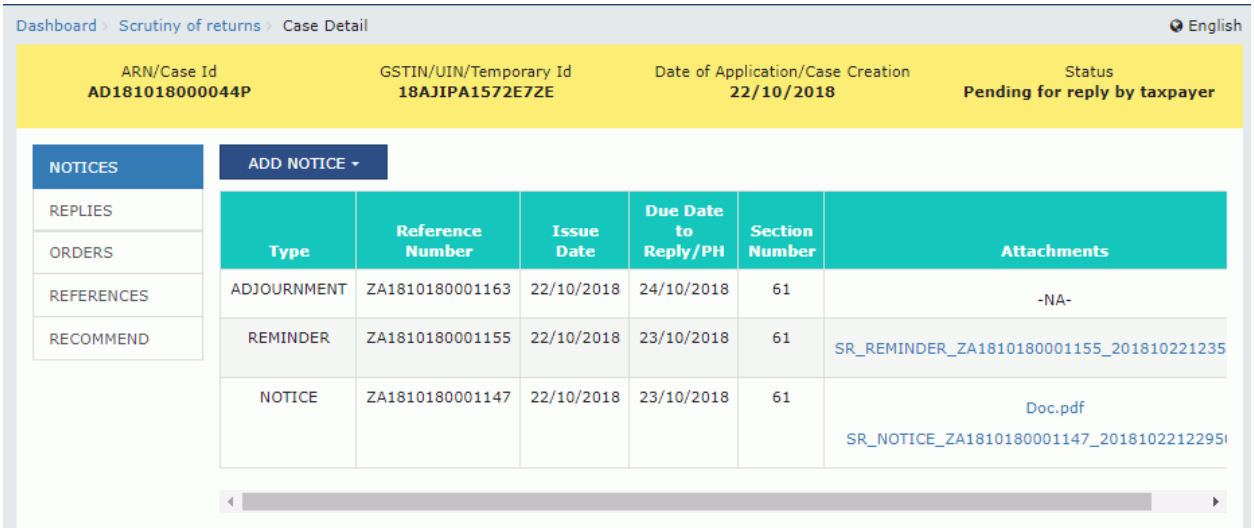
4. Click the **Generate Reference Number** hyperlink. Reference Number field gets auto-populated.
5. Select the **Due Date to reply** using the calendar.
6. Click **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
7. Click **ISSUE** button**.**



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.

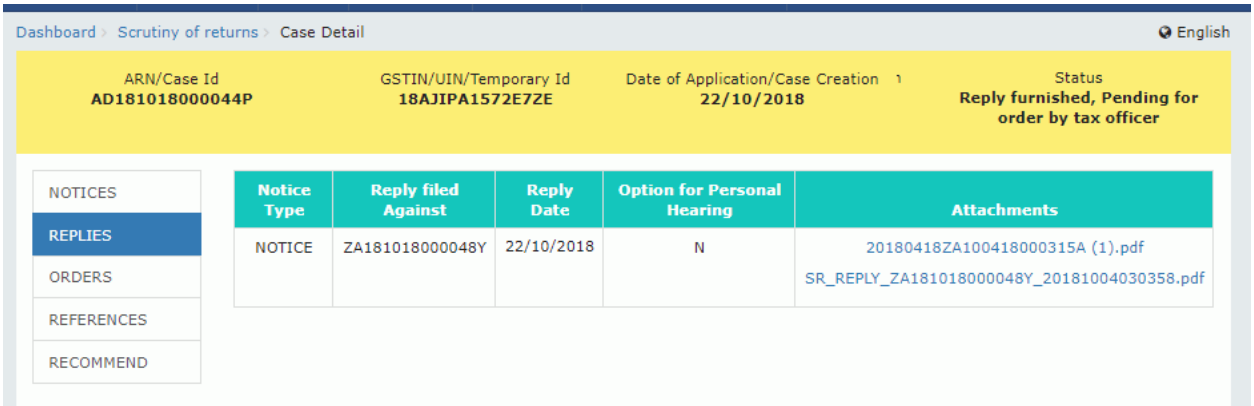


Go back to the Main Menu

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.



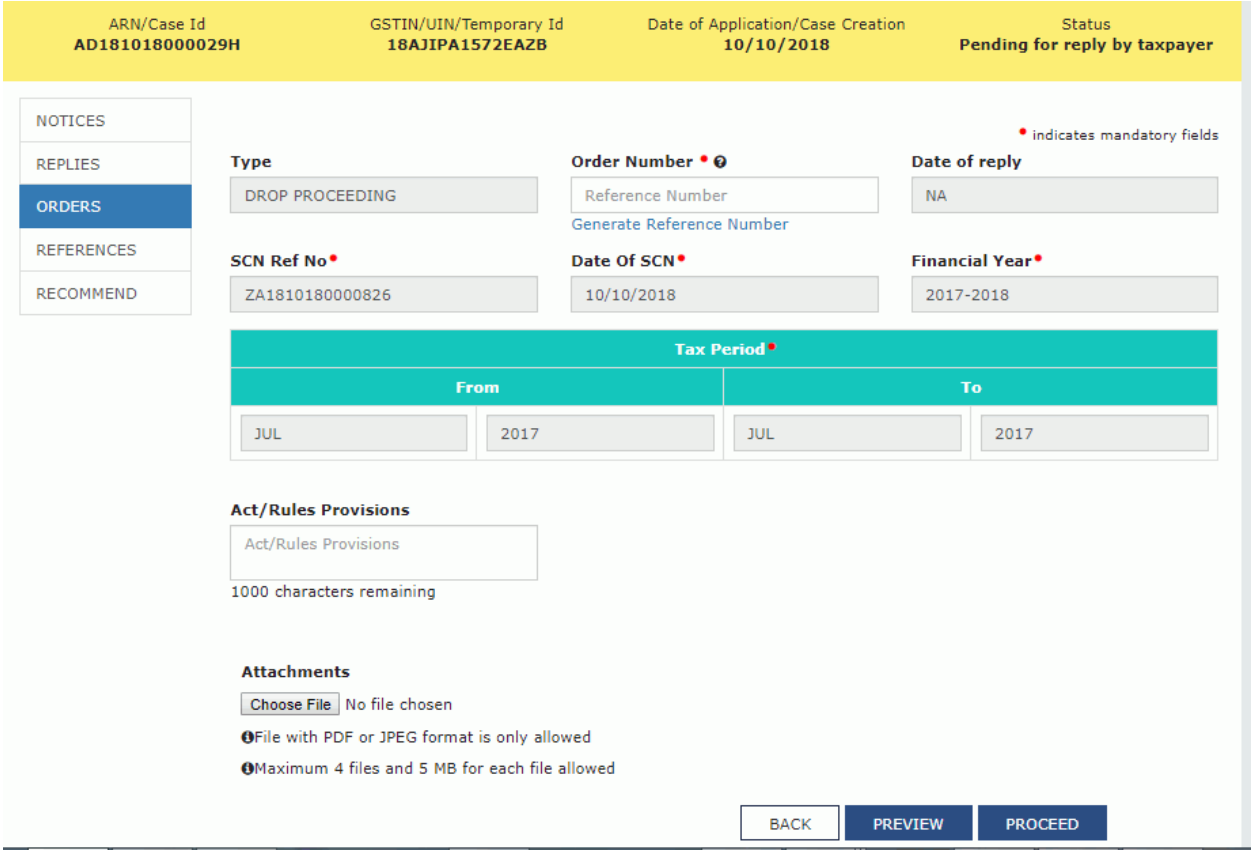
Go back to the Main Menu

D. Drop Proceedings

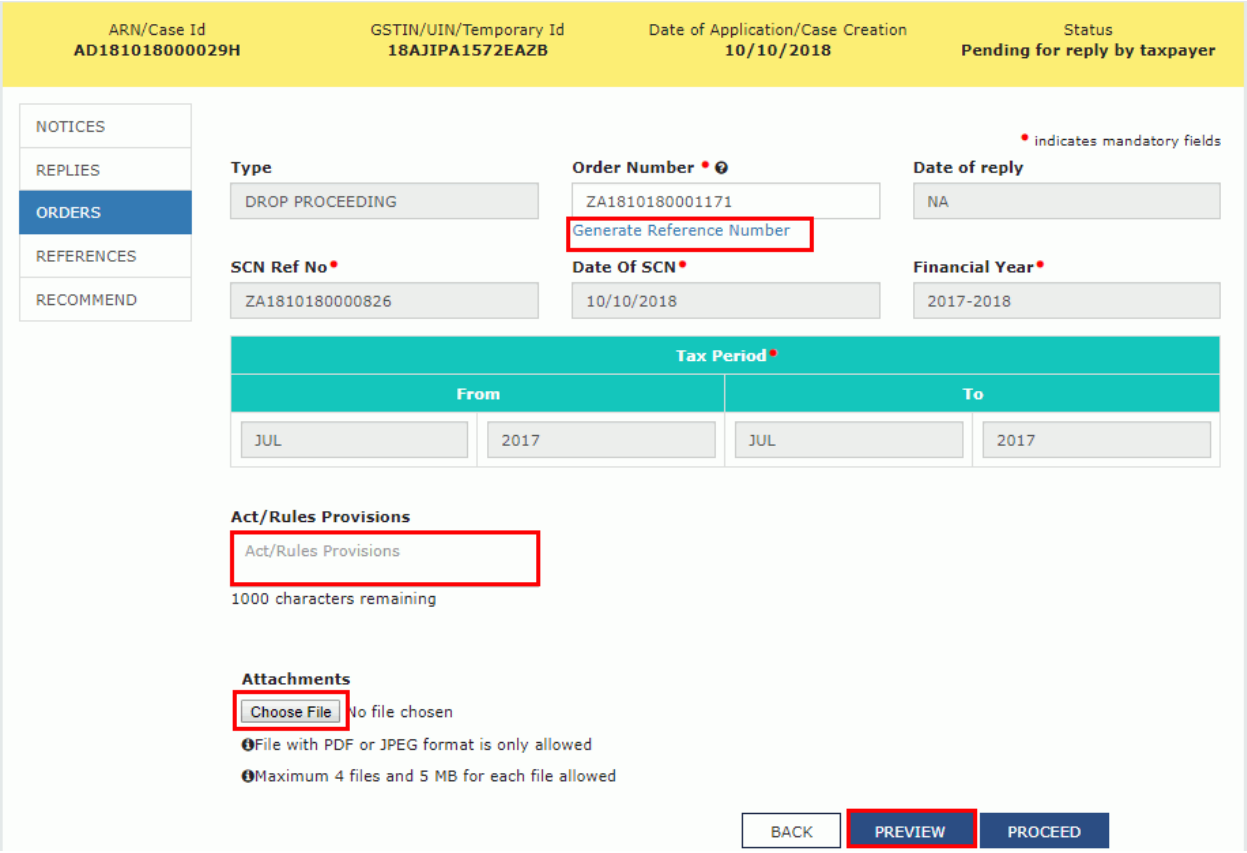
To drop the proceedings, perform following steps:

1. On the **Case Detail** page of that particular taxpayer, select the **ORDERS** tab if it is not selected by default. Th
2. Click **ADD ORDER** to open the drop-down list and select **DROP PROCEEDING**.

3. The **DROP PROCEEDING** page is displayed.



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 **Choose File** to upload the document(s) from your machine that state the reasons of issuing notice.
7. Click **PREVIEW** and a system-generated draft notice of additional information gets downloaded into your machine as displayed.



8. Check the system-generated draft notice carefully to rule out any discrepancy.

Form GST ASMT - 12
[See rule 99(3)]

Reference No.: ZA1810180001171 Date: 22/10/2018

To

GSTIN: 18AJIPA1572EAZB
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.

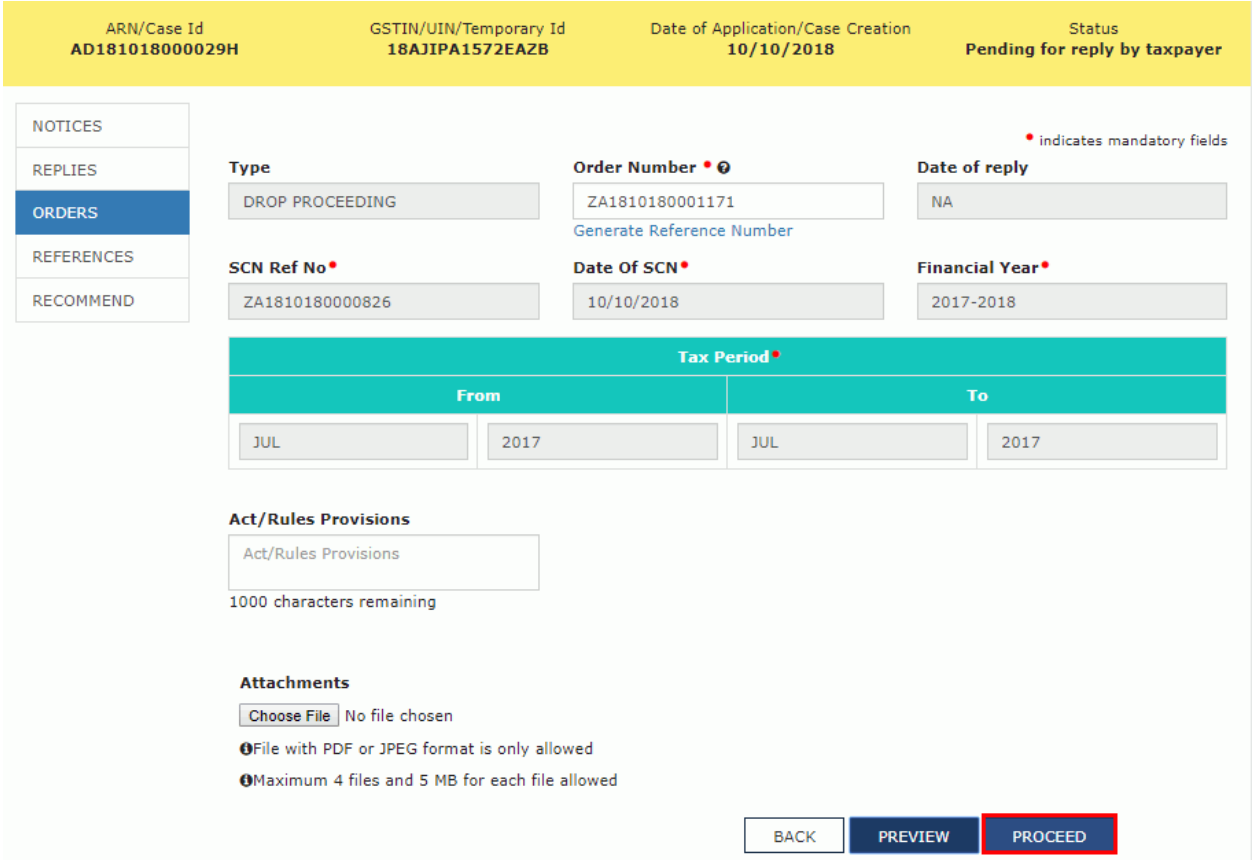
In this regard, your reply has been found to be satisfactory and no further action is required to be taken in the matter.

Sr. No.	Description	Particulars
1	Date of reply filed	NA
2	Notice Ref. No.	ZA1810180000826
3	Date of notice	10/10/2018

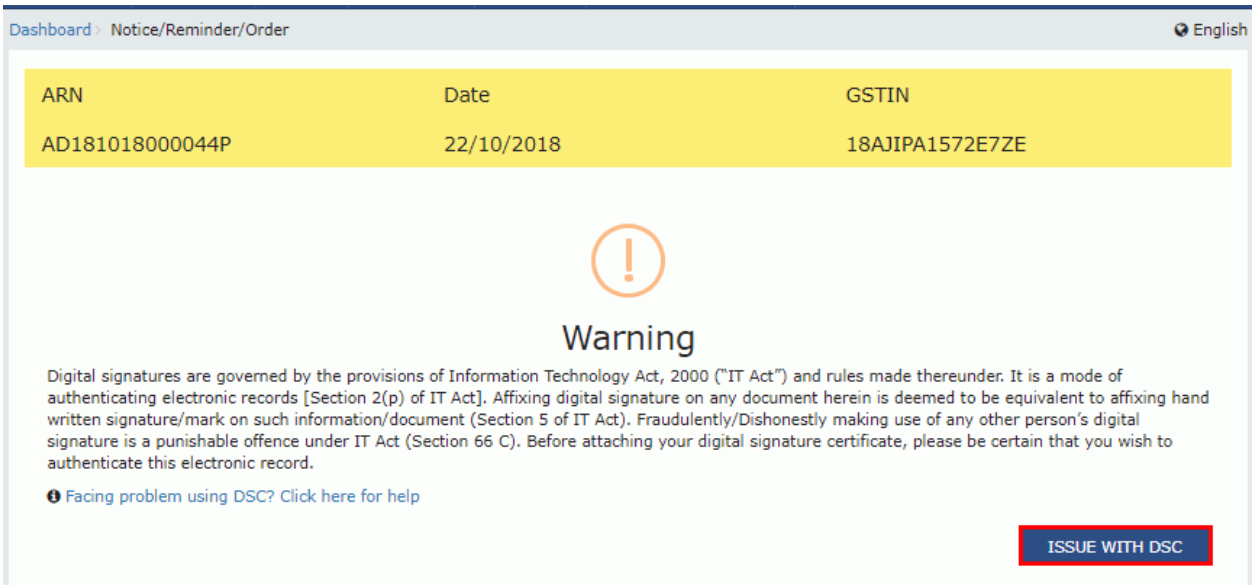
Signature
Name: Urmila
Designation: Deputy Commissioner
Jurisdiction: JORHAT - 1 , Jorhat , Jorhat Zone , Assam

Draft

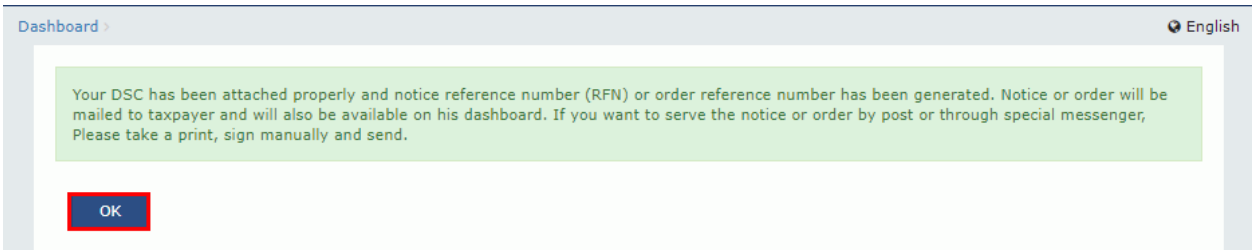
9. Go back to the notice page. Click **PROCEED** button**.**



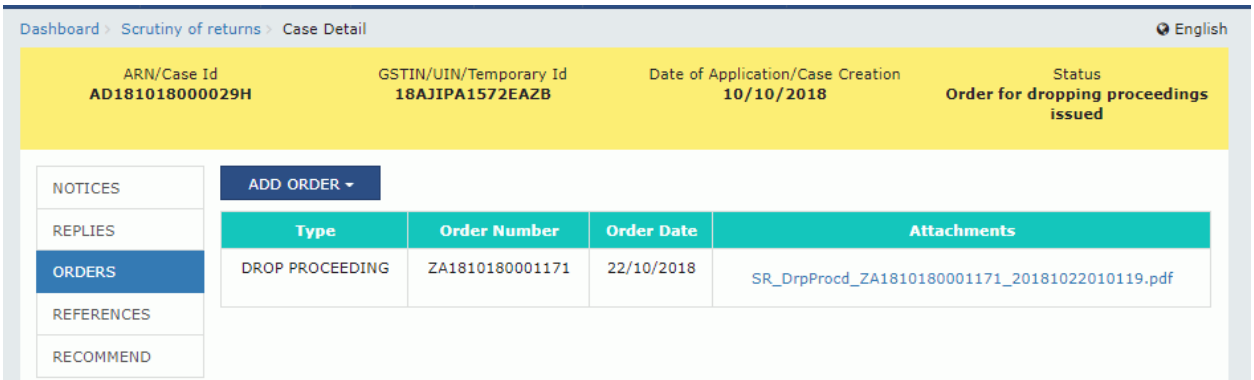
10. Click **ISSUE with DSC.**



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 "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.

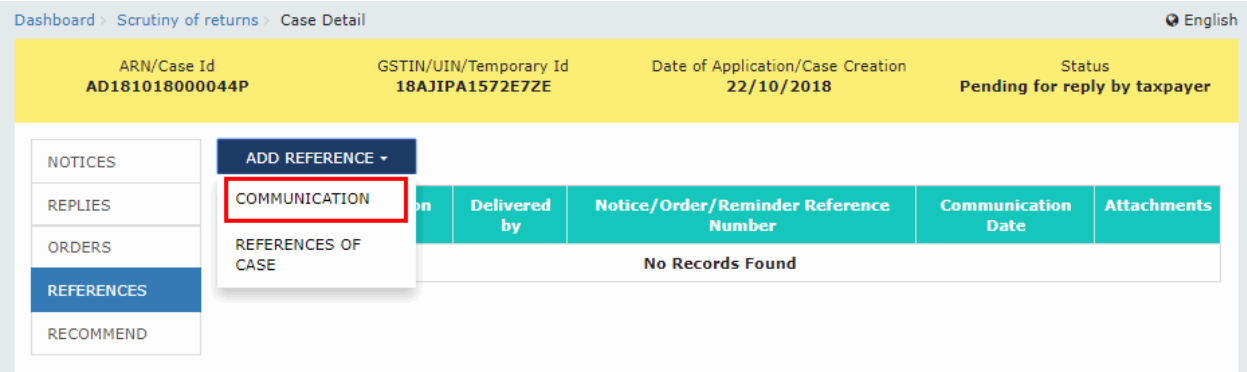


Go back to the Main Menu

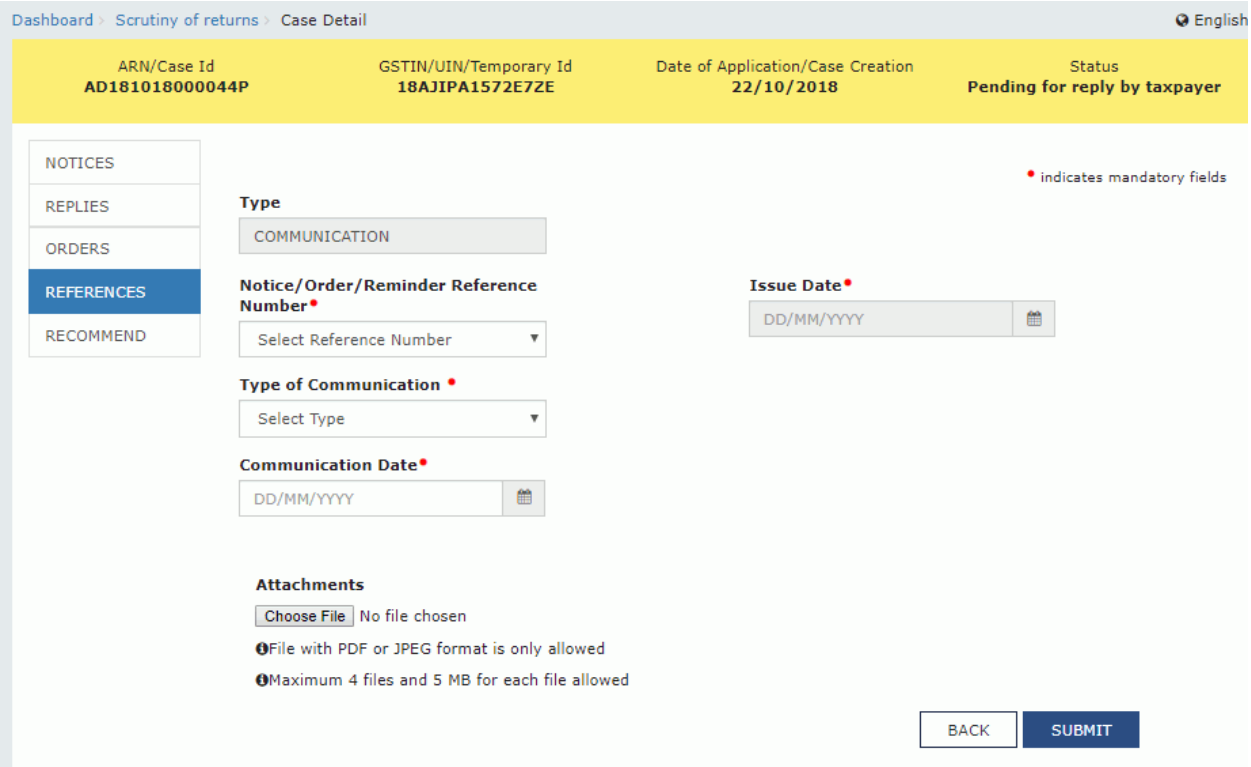
E (1). Upload Communication

To upload documents, which have been used to communicate with taxpayer offline, perform following steps:

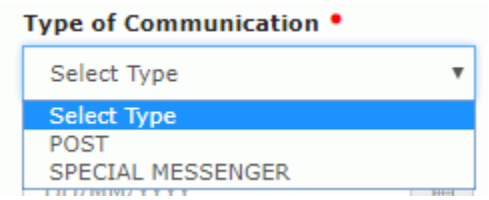
1. On the **Case Detail** page of that particular taxpayer, select the **REFERENCES** tab if it is not selected by default. This tab displays all communications sent against the case created.
2. Click **ADD REFERENCE** to open the drop-down list and select **COMMUNICATION**.



3. The **Communication** page is displayed.



4. Select the **Notice/Order/Reminder Reference Number** from the drop-down list.
5. Select the **Type of Communication** from the drop-down list.



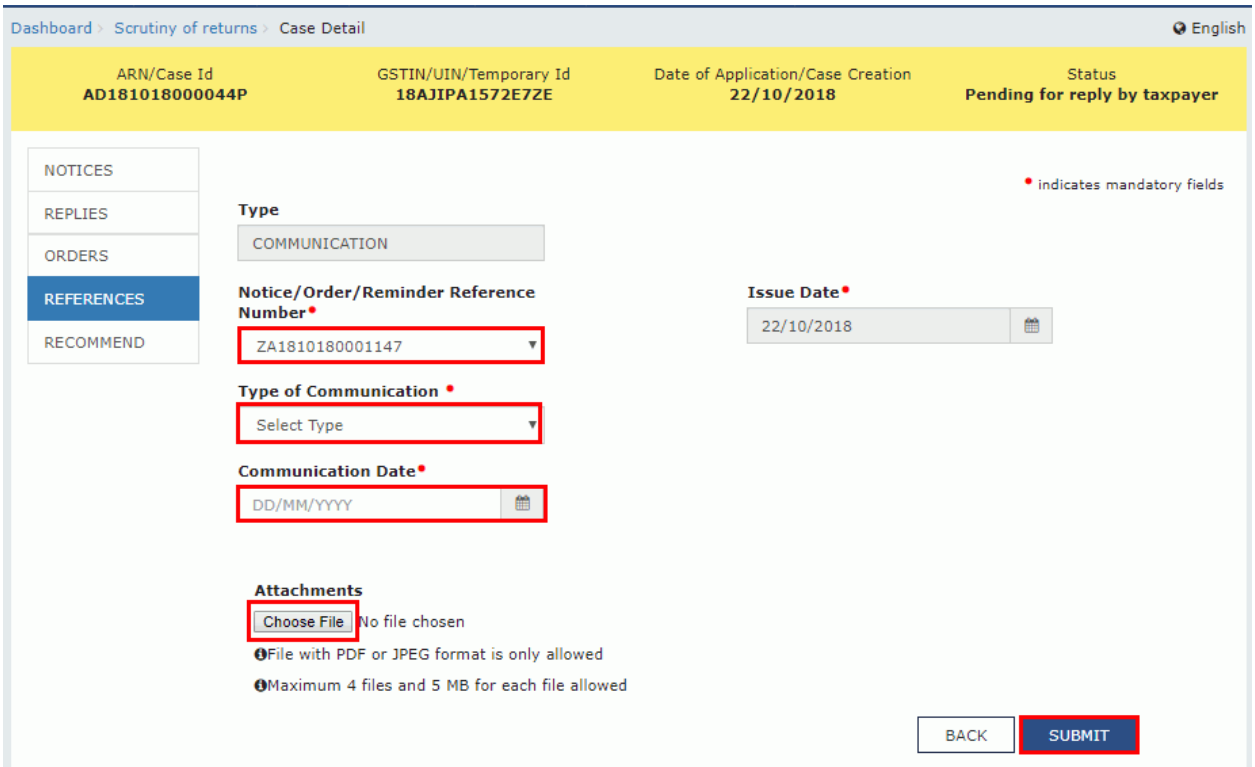
6. Select the **Issue Date** and **Communication Date** using the calendar.

7. Click the **Choose File** button to upload any attachment.

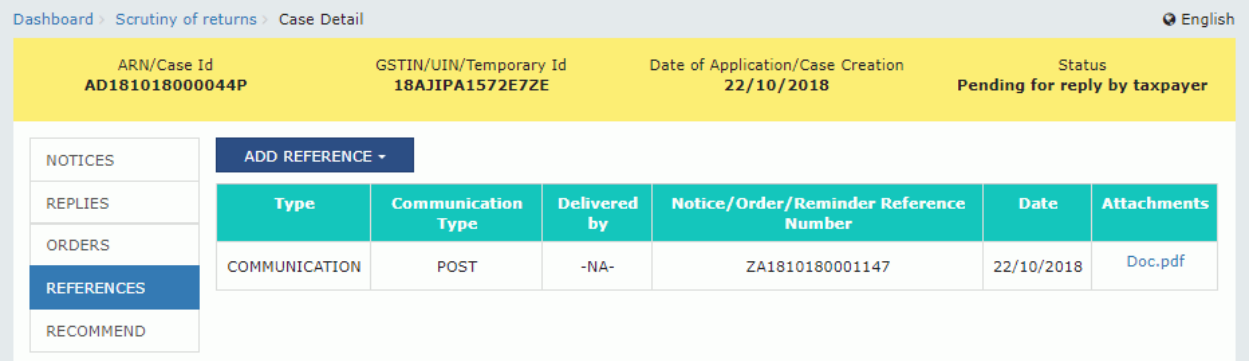
Note:

- 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**.**



9. The updated **Case Detail** page is displayed, with the table containing the record of the communication sent.

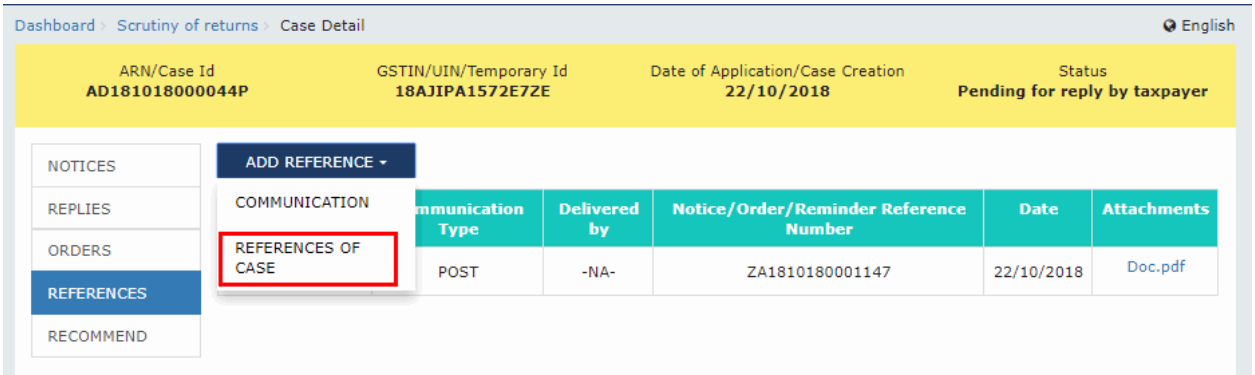


Go back to the Main Menu

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**.

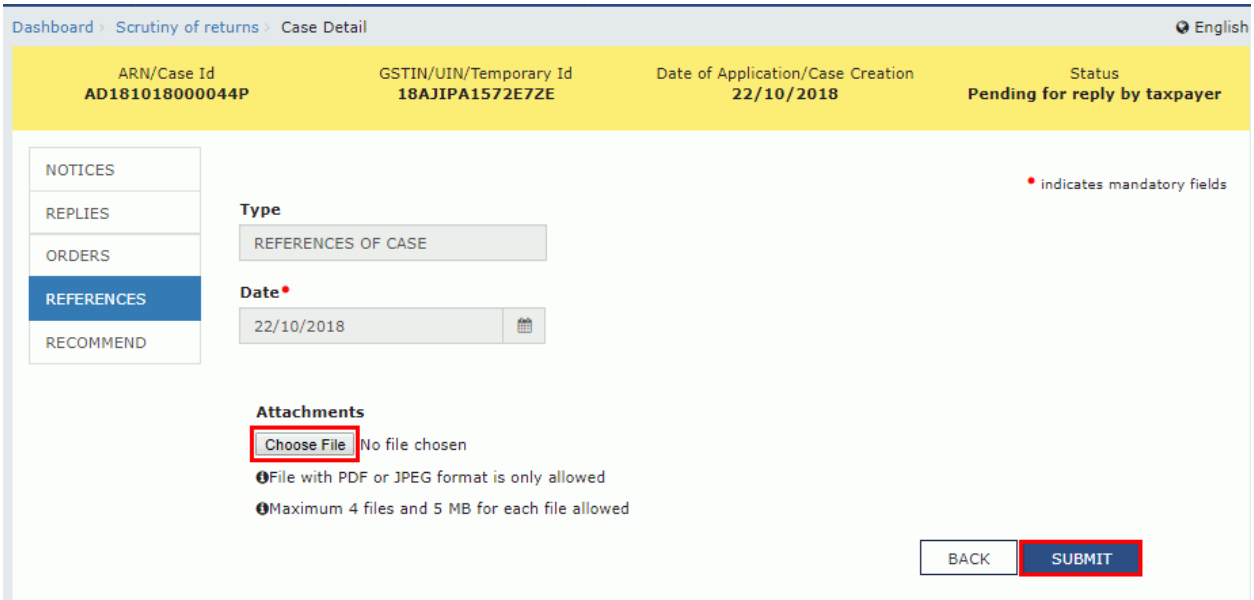


3. Click the **Choose File** button to upload any attachment.

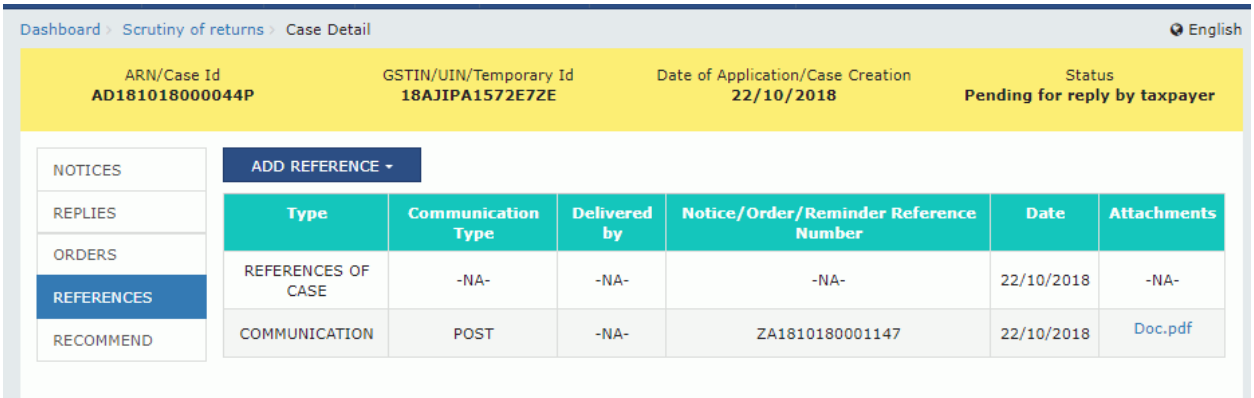
Note:

- 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**.**



5. The updated **Case Detail** page is displayed, with the table containing the record of the reference of case.

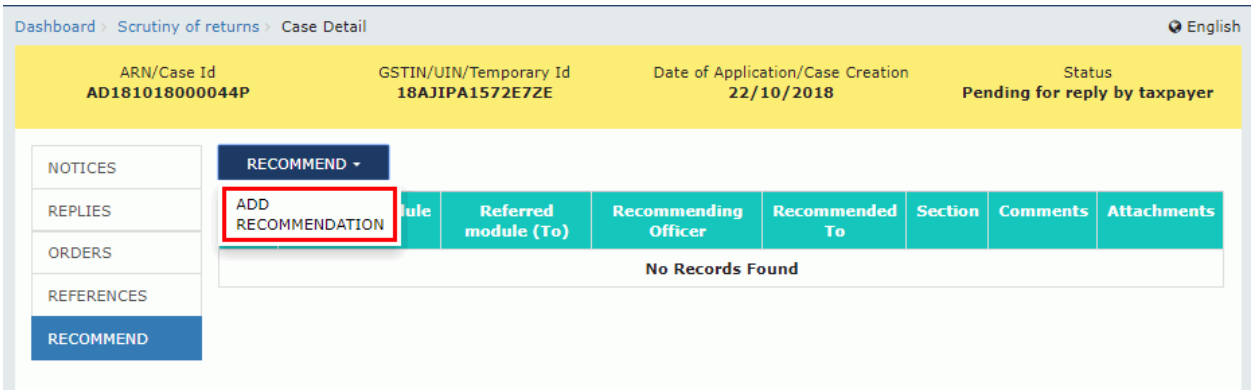


Go back to the Main Menu

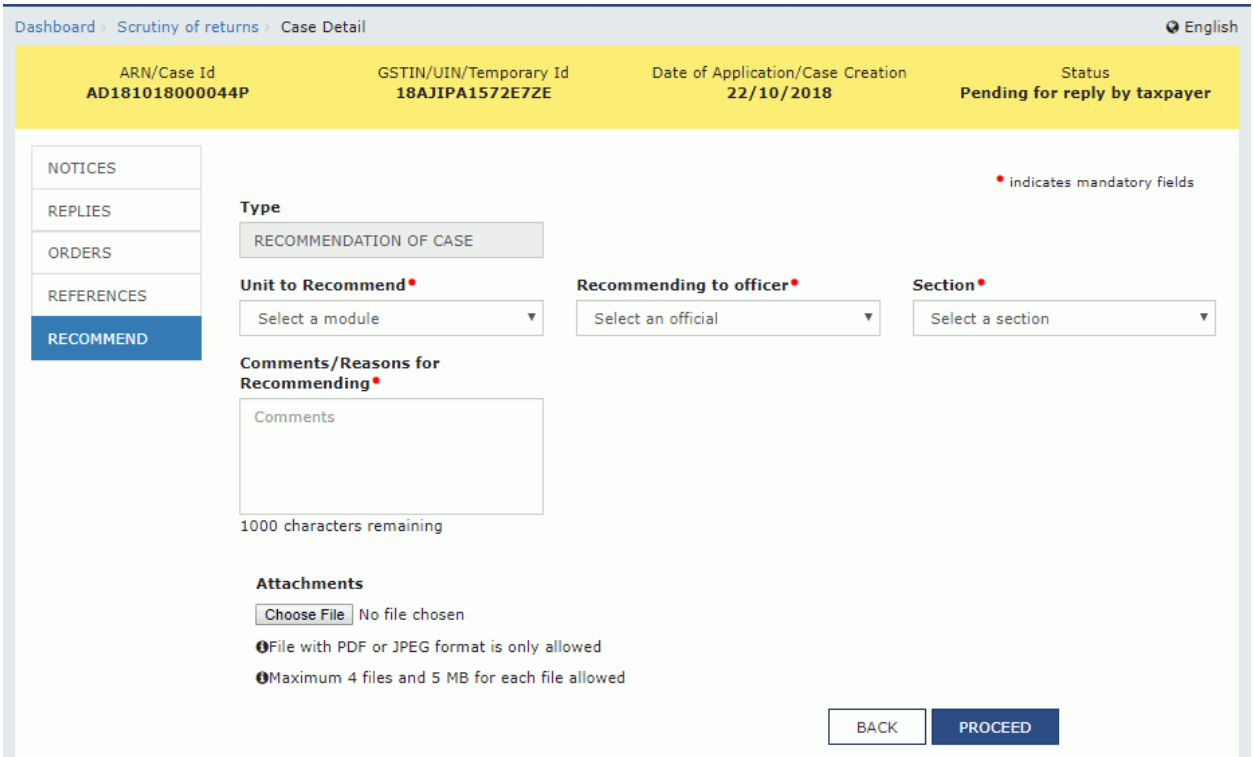
F. Add Recommendation

To add recommendation related to the case, perform following steps:

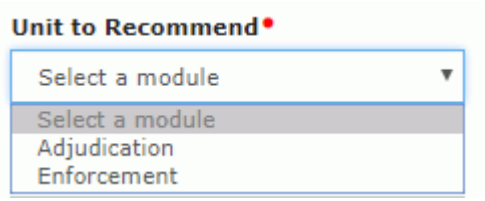
1. On the **Case Detail** page of that particular taxpayer, select the **RECOMMEND** tab if it is not selected by default. This tab displays all recommendation added against the case created.
2. Click **RECOMMEND** to open the drop-down list and select **ADD RECOMMENDATION**.



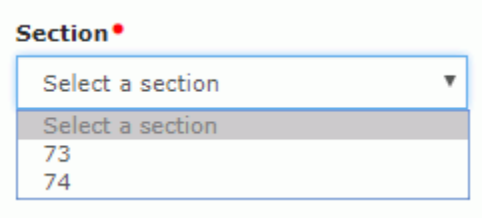
2. The **Add Recommendation** page is displayed.



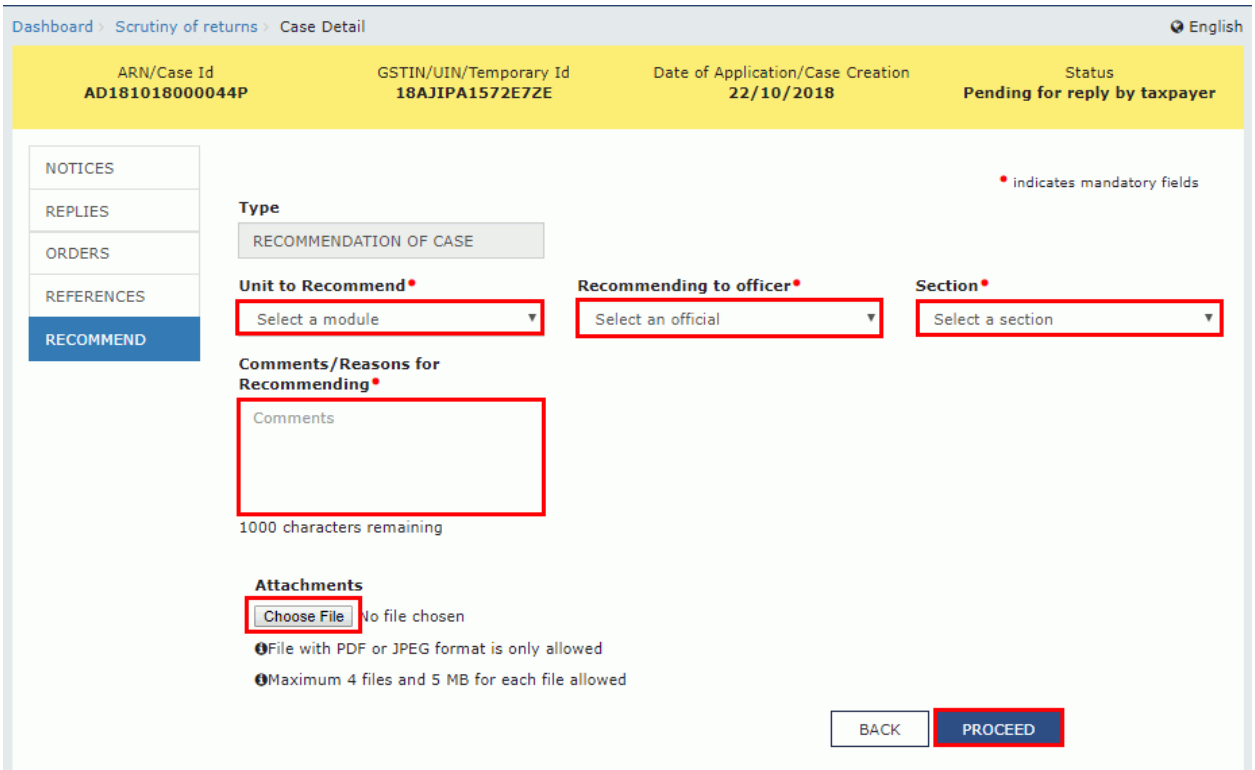
3. Select the **Unit to Recommend** from the drop-down list.



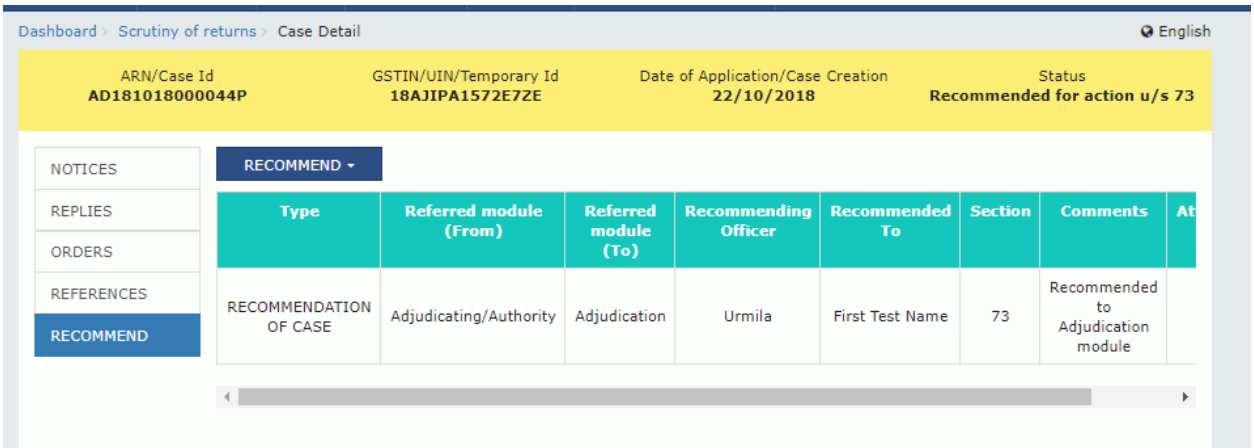
4. Select the **Recommending to Officer** from the drop-down list.
5. Select the **Section** from the drop-down list.



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**.**



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".



[Go back to the Main Menu]

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:

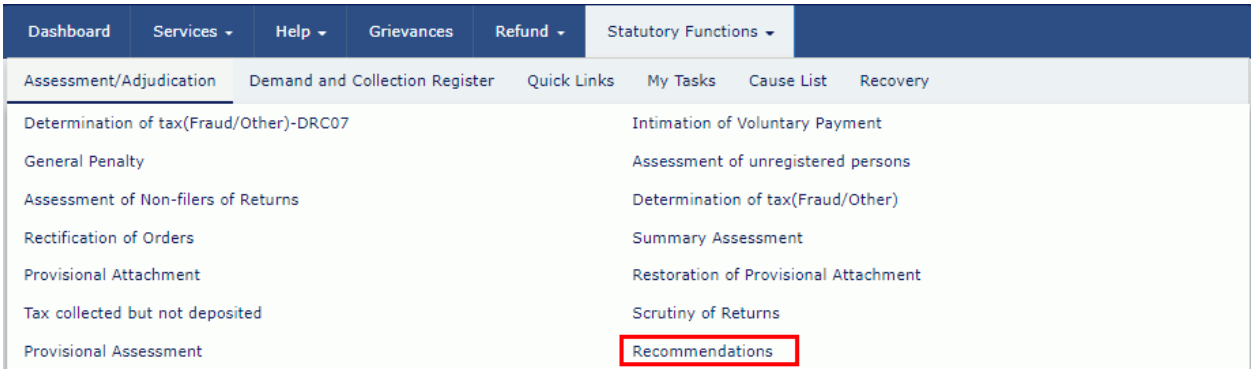
A. Search Recommendations
B. Seek Additional Information
C. View Additional Information
D. Assign Section
E. Re Assign Section
F. Initiate Proceedings
G. Reply to Recommendation

Click each hyperlink above to know more.

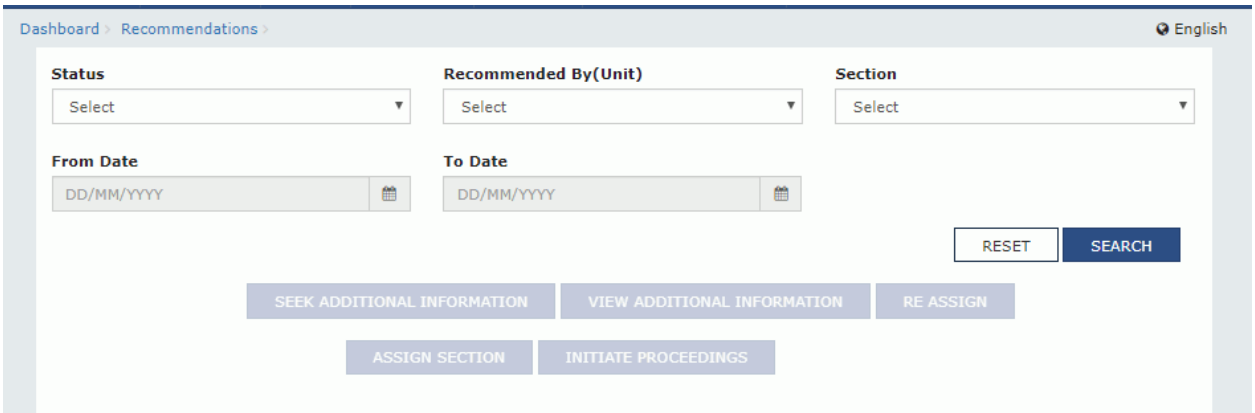
A. Search Recommendations

To search recommendations related to particular use case or section received from various modules, perform following steps:

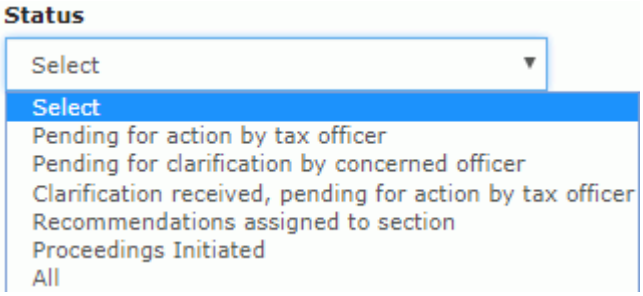
1. Access the **GST Back Office Portal** for tax officials.
2. Login using your valid credentials. The **Home** page is displayed.
3. Navigate to **Statutory Functions > Assessment/Adjudication > Recommendations** option.



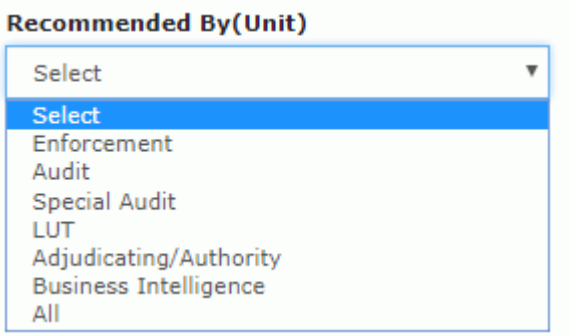
4. Search page is displayed. Choose your search criteria.



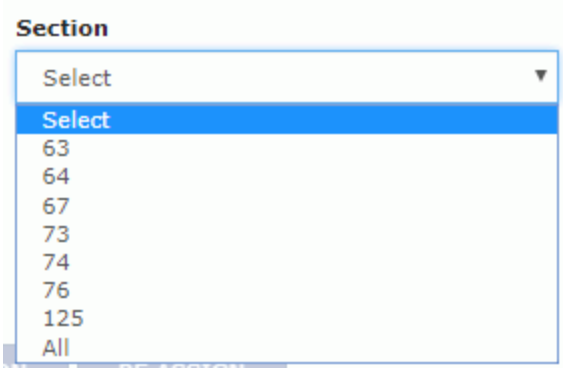
5. Select the **Status** from the drop-down list.



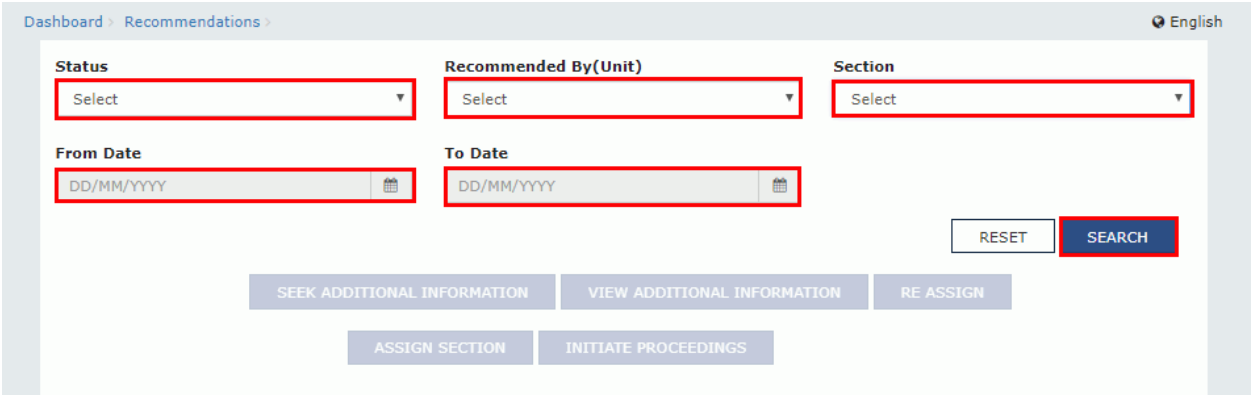
6. Select the **Recommended By(Unit)** from the drop-down list.



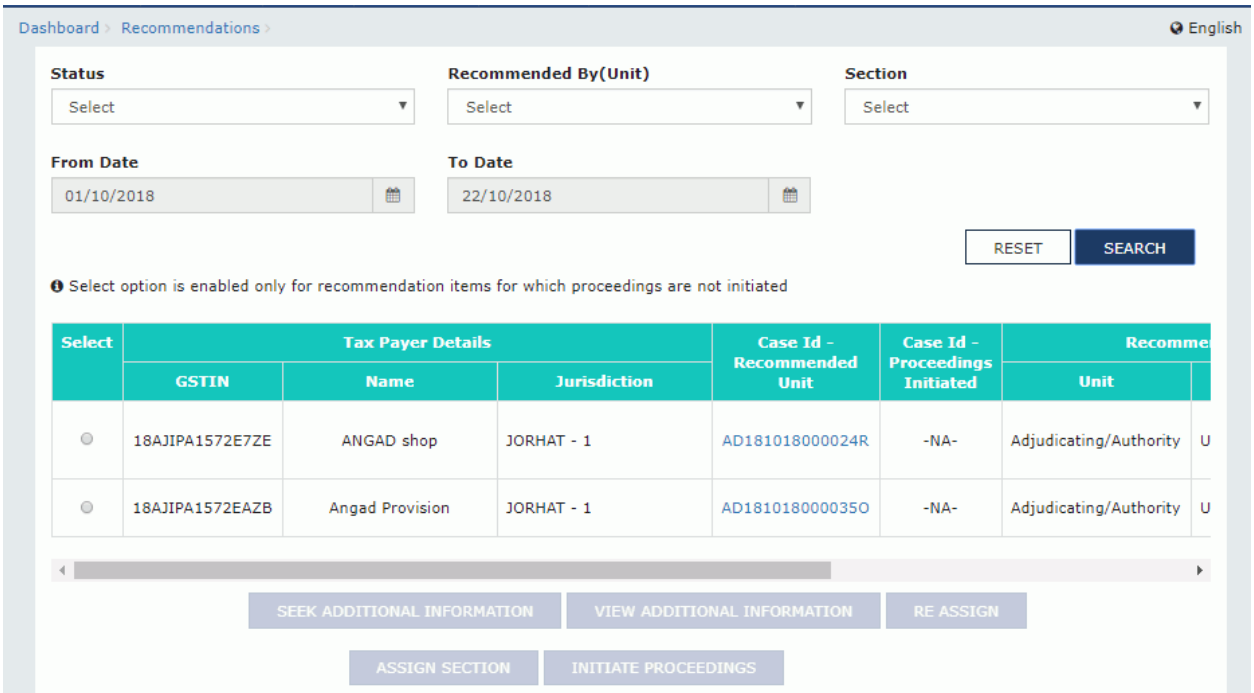
7. Select the **Section** from the drop-down list.



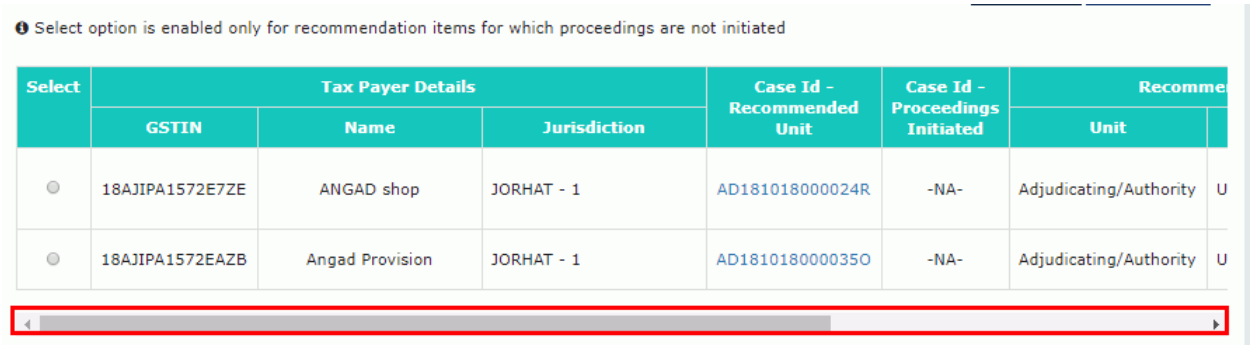
8. Click the **SEARCH** button.



9. Based on your search criteria, the recommendations gets displayed.



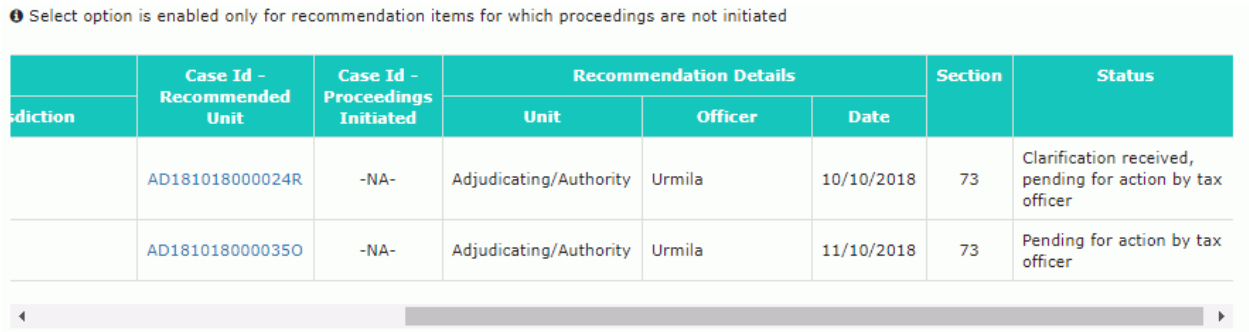
9.1. Scroll to the right using scroll bar to view more details.



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	Recomme	
	GSTIN	Name	Jurisdiction			Unit	
○	18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	U
○	18AJIPA1572EAZB	Angad Provision	JORHAT - 1	AD181018000035O	-NA-	Adjudicating/Authority	U

9.2. More details are displayed.



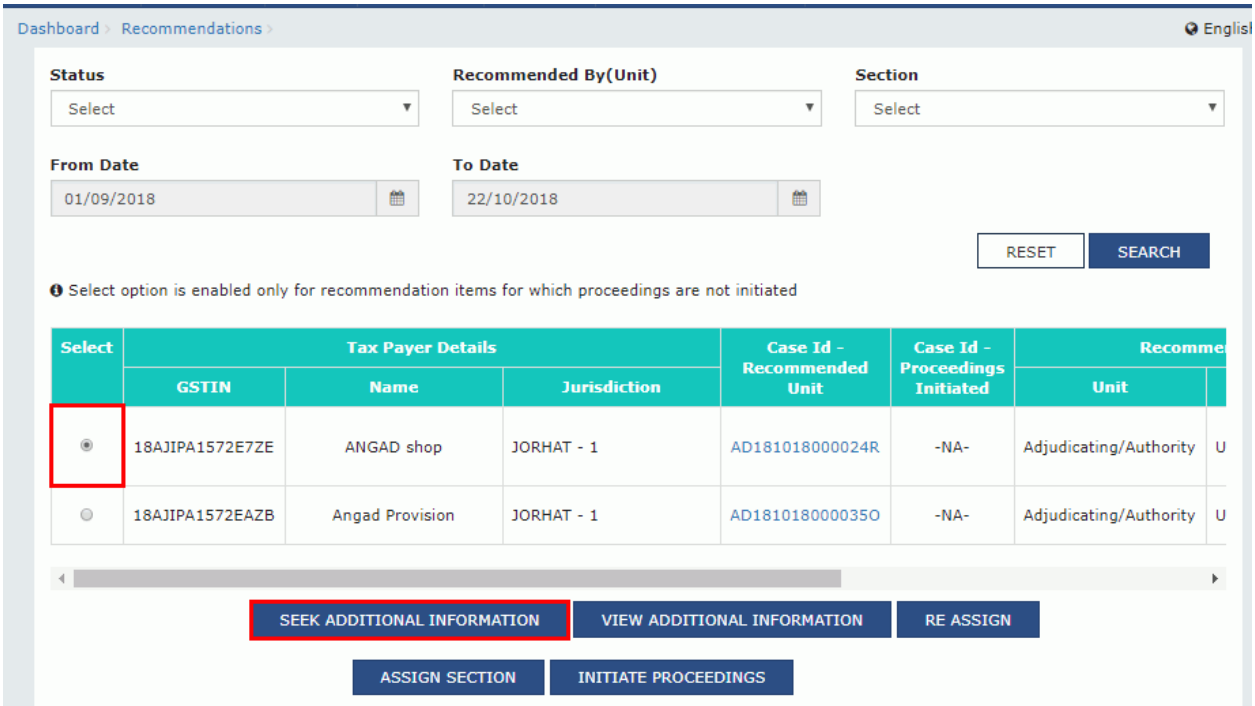
Select option is enabled only for recommendation items for which proceedings are not initiated

sdiction	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

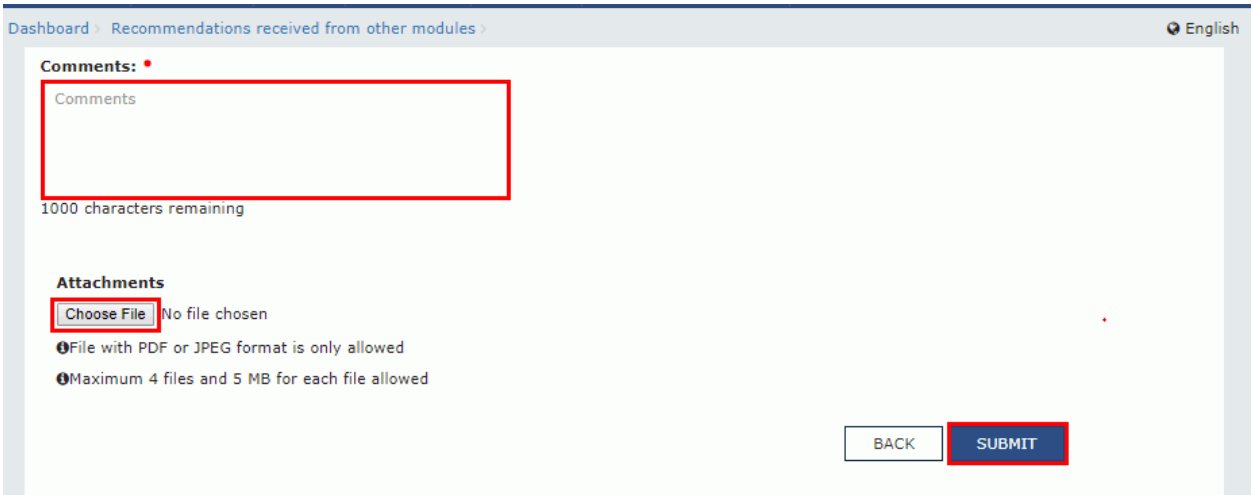
1. To seek additional information from the Tax Official, select the radio button against the GSTIN.
2. Click the **SEEK ADDITIONAL INFORMATION** button.



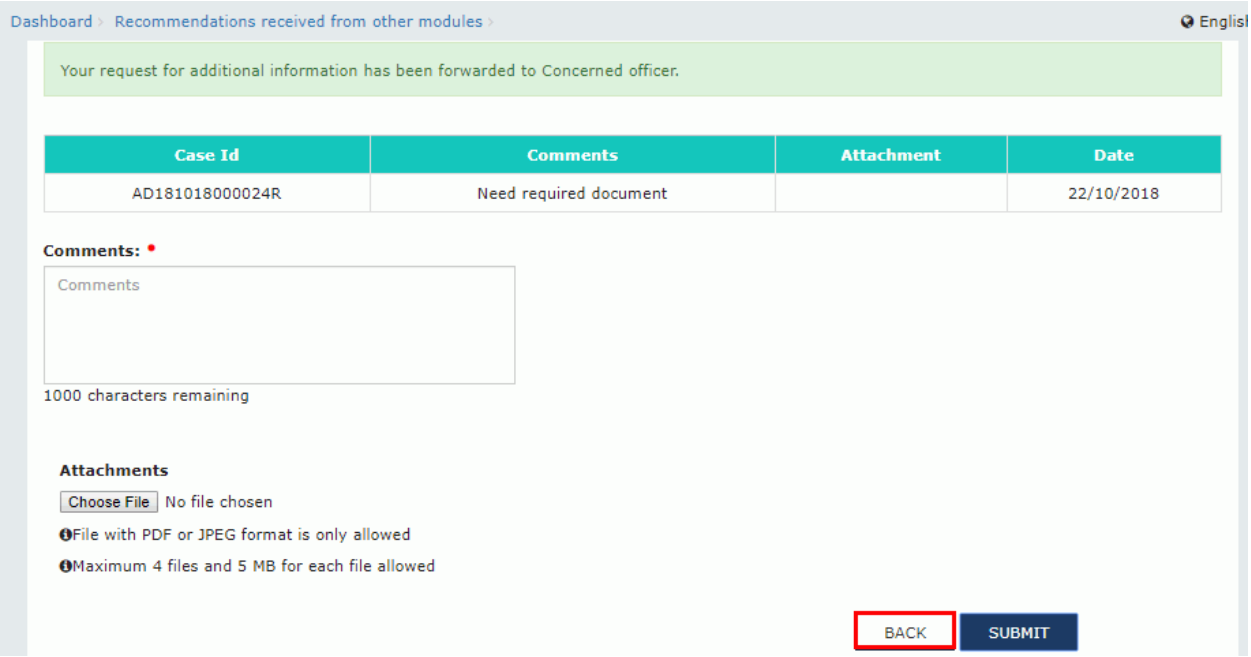
3. Enter your comments in the **Comments** box.
4. Click the **Choose File** button to upload any attachments.

Note: You can upload 4 files with PDF or JPEG format and maximum size of upload as 5 MB.

5. Click the **SUBMIT** button.



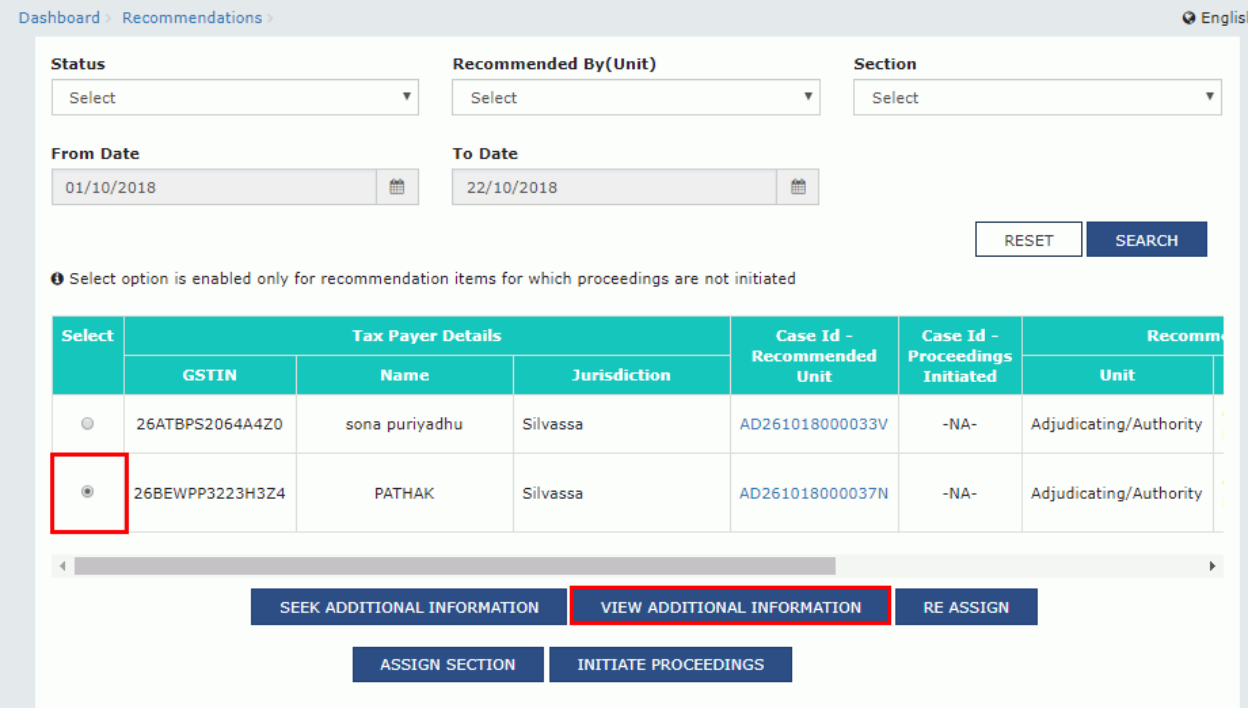
6. A confirmation message is displayed that additional information has been forwarded to Concerned Officer.
7. Click **BACK** to go to search page.



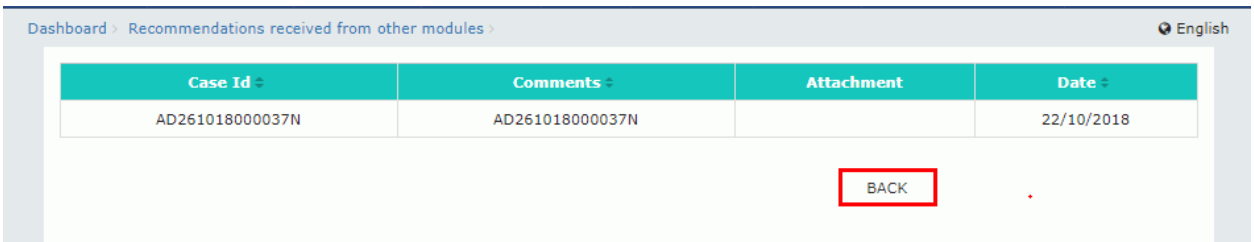
Go back to the Main Menu

C. View Additional Information

1. To view additional information provided by the Tax Official, select the radio button against the GSTIN.
2. Click the **VIEW ADDITIONAL INFORMATION** button.



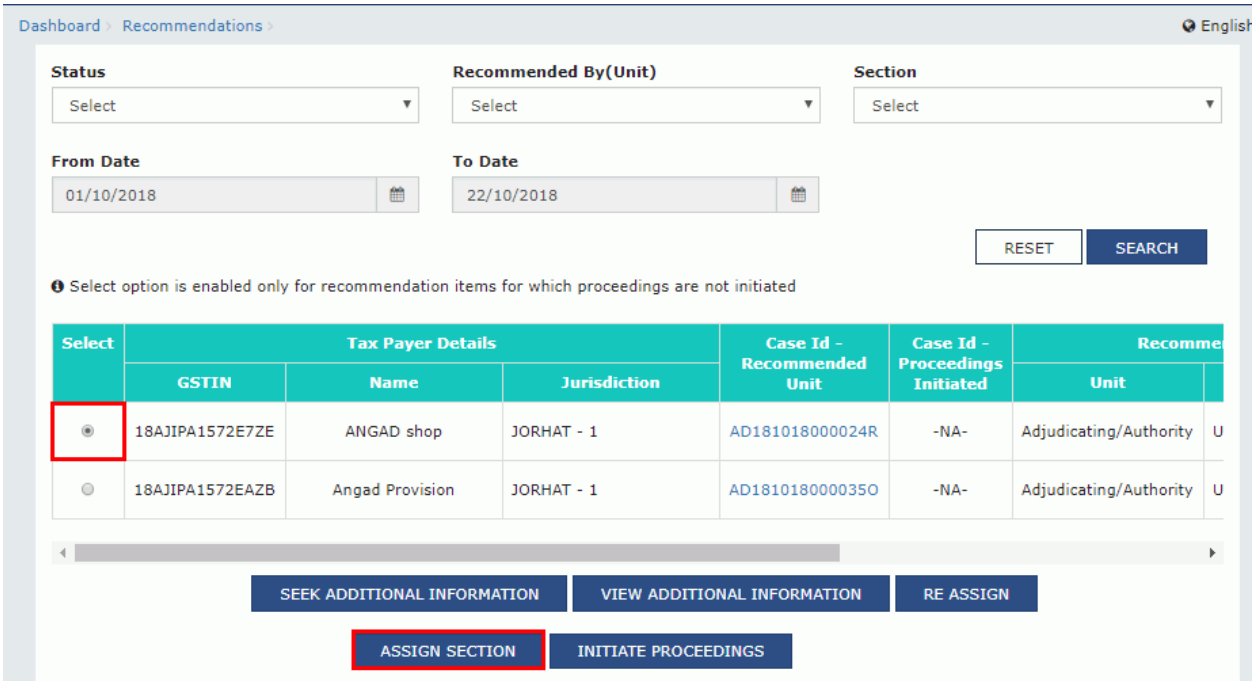
3. The additional information is displayed.
4. Click **BACK** to go to search page.



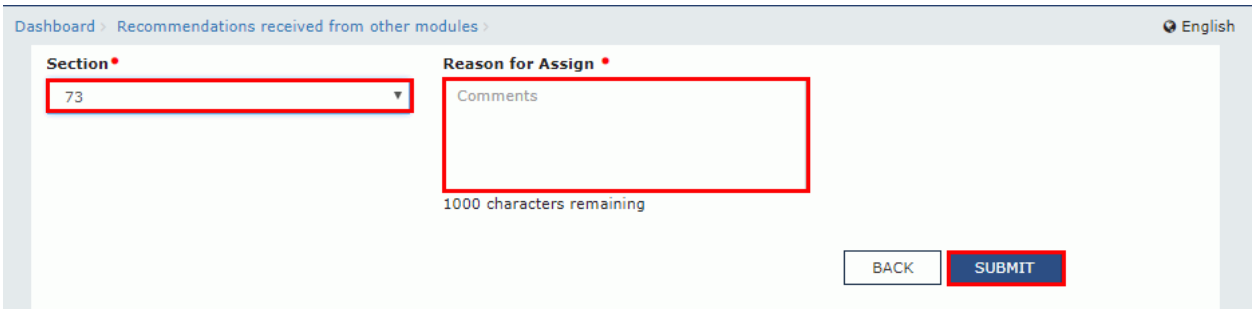
Go back to the Main Menu

D. Assign Section

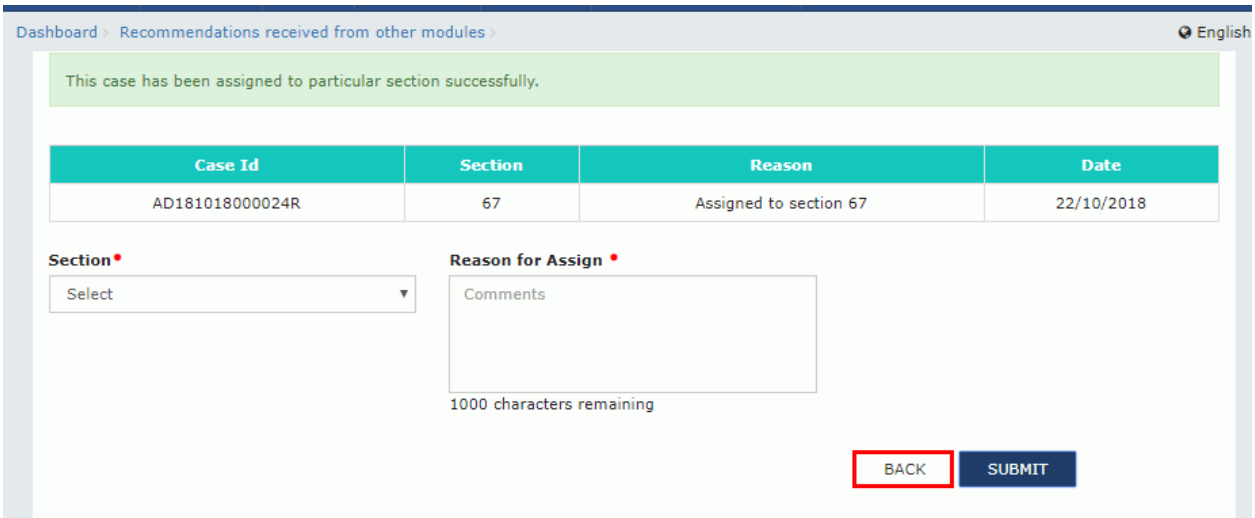
1. To assign section to recommendation, select the radio button against the GSTIN.
2. Click the **ASSIGN SECTION** button.



3. Select the **Section** from the drop-down list.
4. Enter the **Reason for Assigning** to different section.
5. Click the **SUBMIT** button.



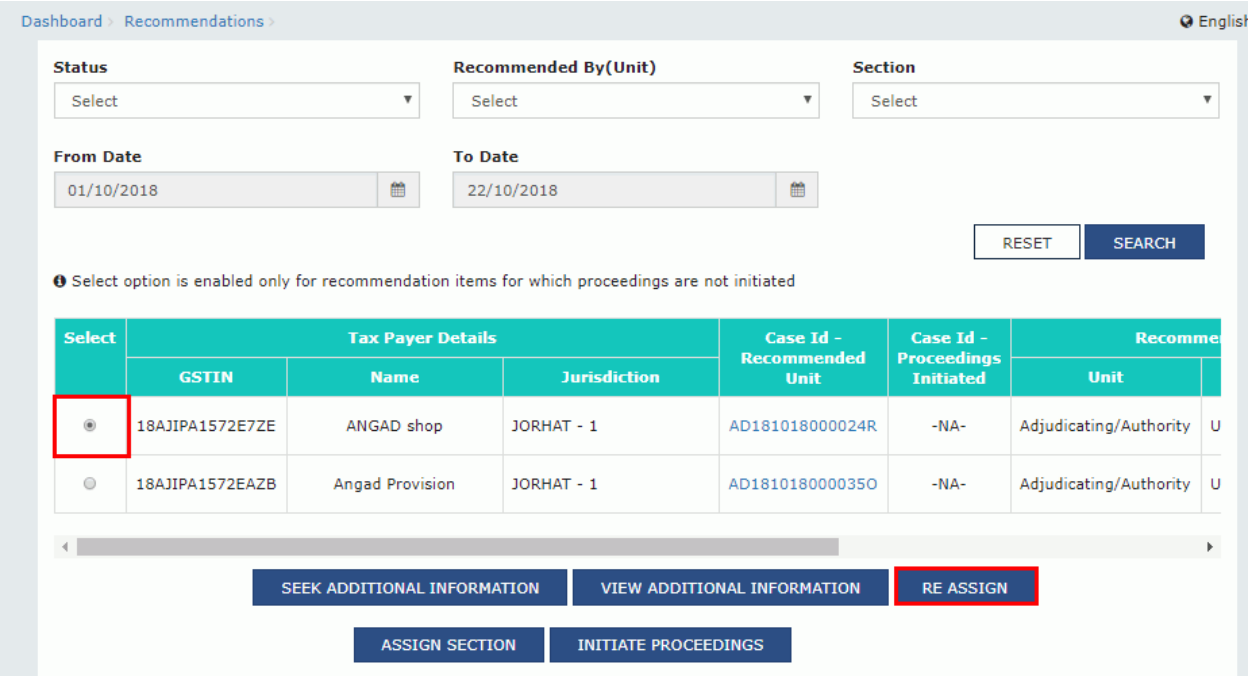
6. A confirmation message is displayed that case has been assigned to particular section.
7. Click **BACK** to go to search page.



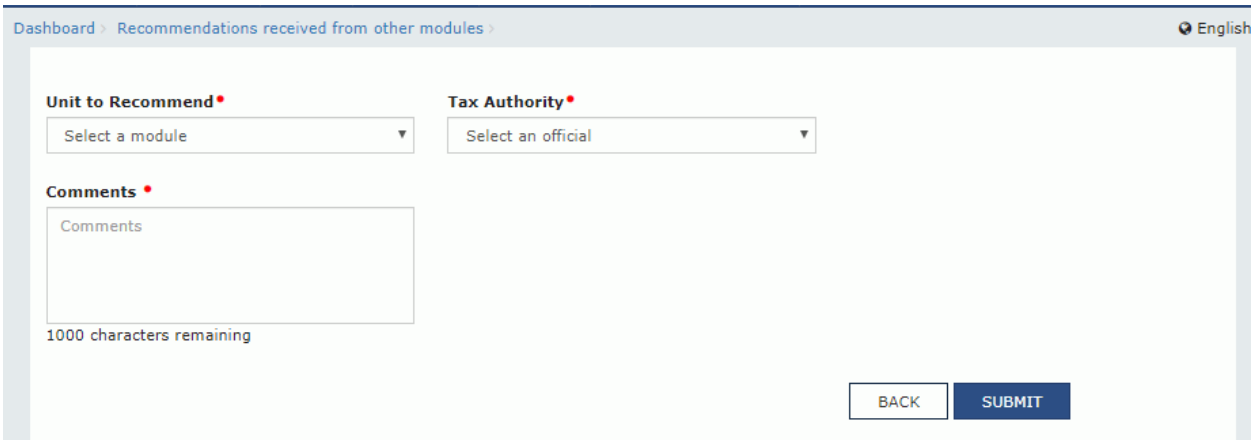
Go back to the Main Menu

E. Re Assign Section

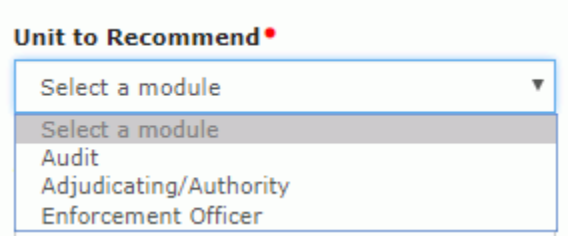
1. To reassign section to some other unit, select the radio button against the GSTIN.
2. Click the **RE ASSIGN** button.



3. The **Re assign** page is displayed.

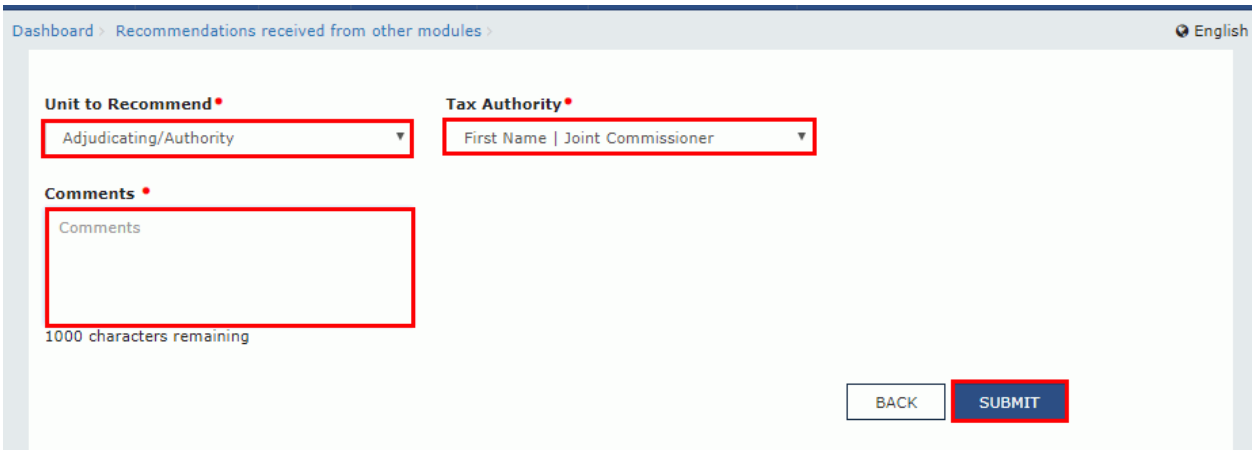


4. Select the **Unit to Recommend** from the drop-down list.

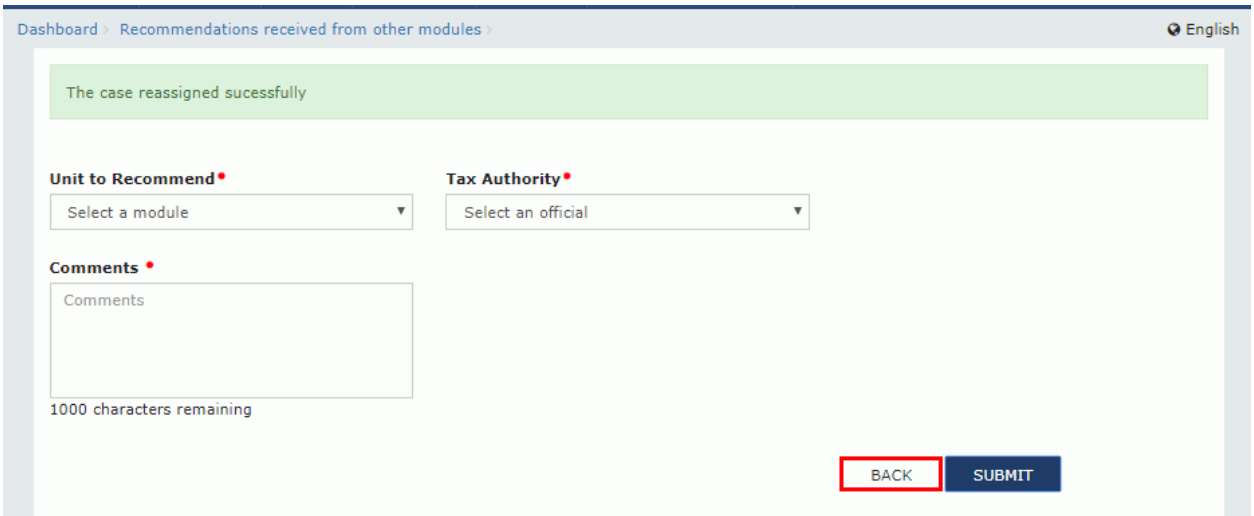


5. Select the **Tax Authority** to whom case is assigned from the drop-down list.
6. Enter the **Reason for reassigning** in Comments box.

7. Click the **SUBMIT** button.



8. A confirmation message is displayed that case has been reassigned successfully.
9. Click **BACK** to go to search page.

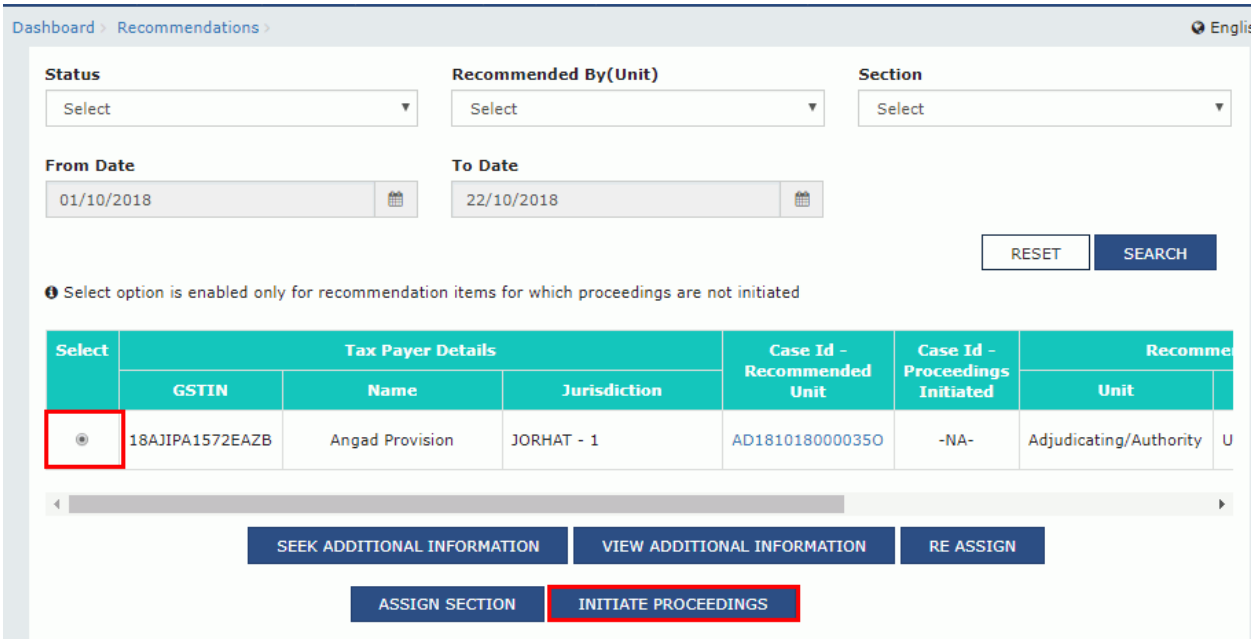


Go back to the Main Menu

F. Initiate Proceedings

1. To initiate proceedings against the case, select the radio button against the GSTIN.
2. Click the **INITIATE PROCEEDINGS** button.

Click here to know more about how to initiate proceedings.



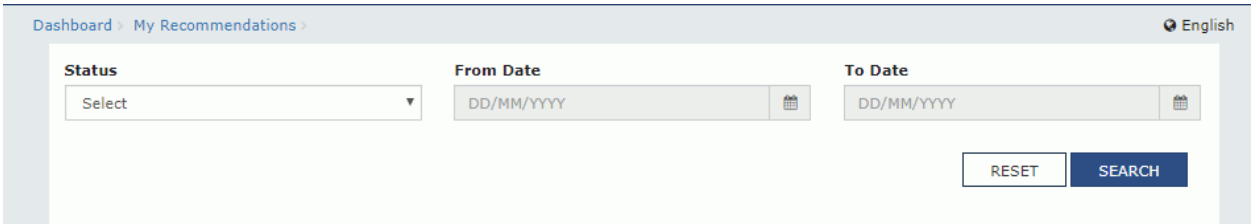
Go back to the Main Menu

G. Reply to Recommendation

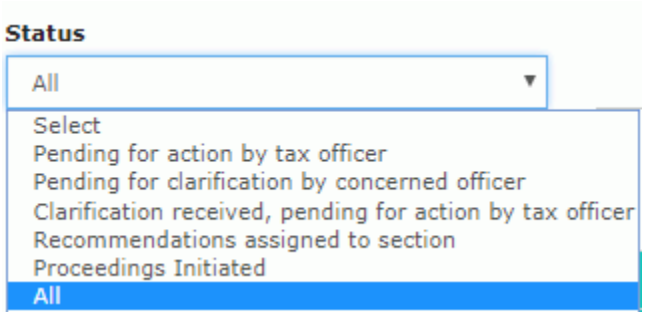
To search recommendations related to particular use case or section received from various modules, perform following steps:

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 > Quick Links > My Recommendations** option.

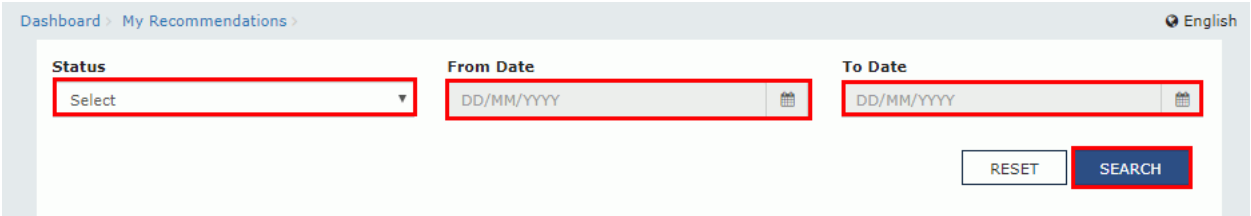
4. Search page is displayed. Choose your search criteria.



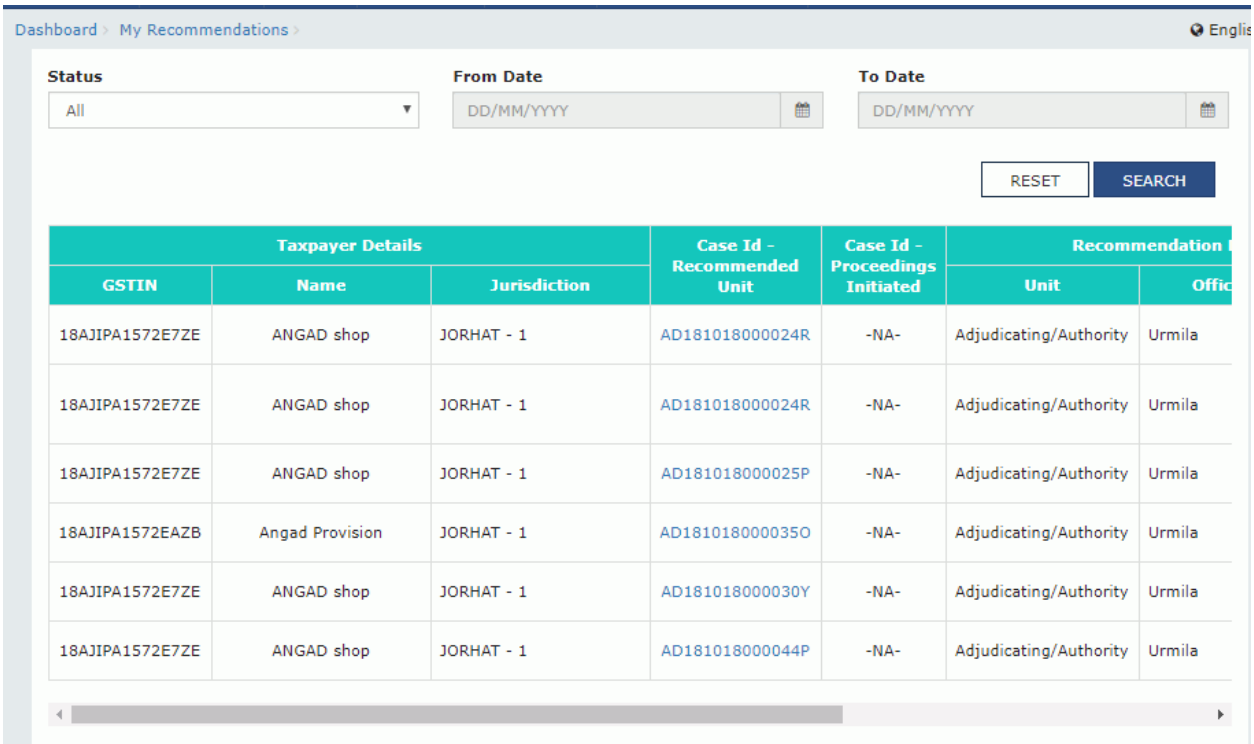
5. Select the **Status** from the drop-down list.



8. Select the **From** and **To** Date using the calendar.
8. Click the **SEARCH** button.



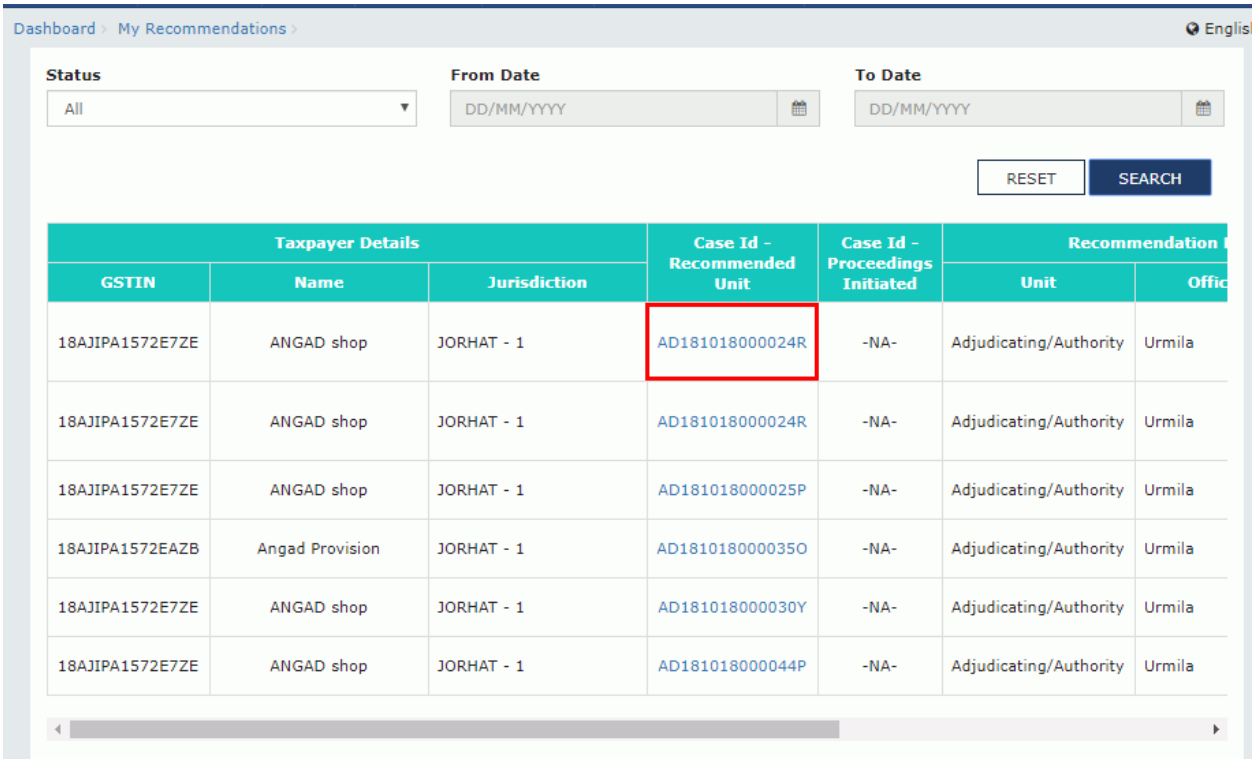
9. Based on your search criteria, the case ID(s) gets displayed.



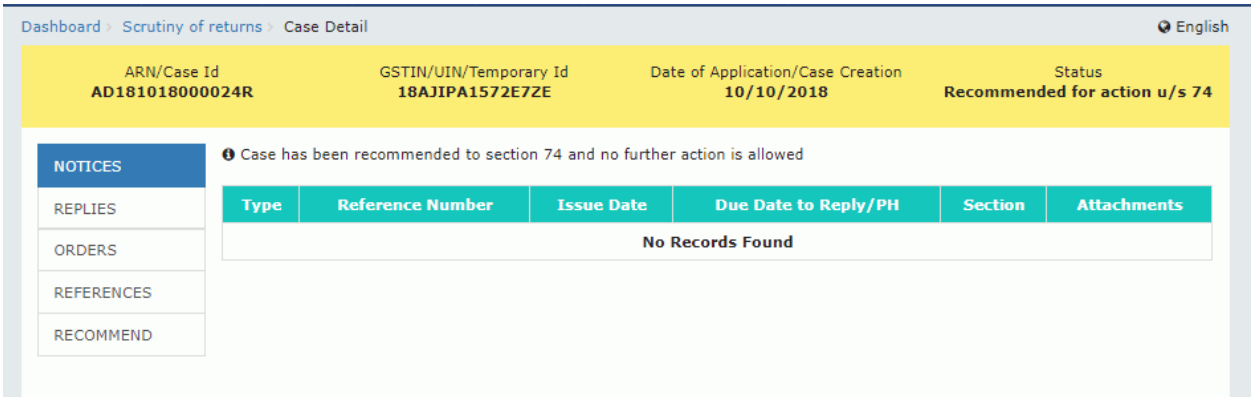
Taxpayer Details			Case Id - Recommended Unit	Case Id - Proceedings Initiated	Recommendation	
GSTIN	Name	Jurisdiction			Unit	Offic
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	Urmila
18AJIPA1572E7ZE	ANGAD shop	JORHAT - 1	AD181018000024R	-NA-	Adjudicating/Authority	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.

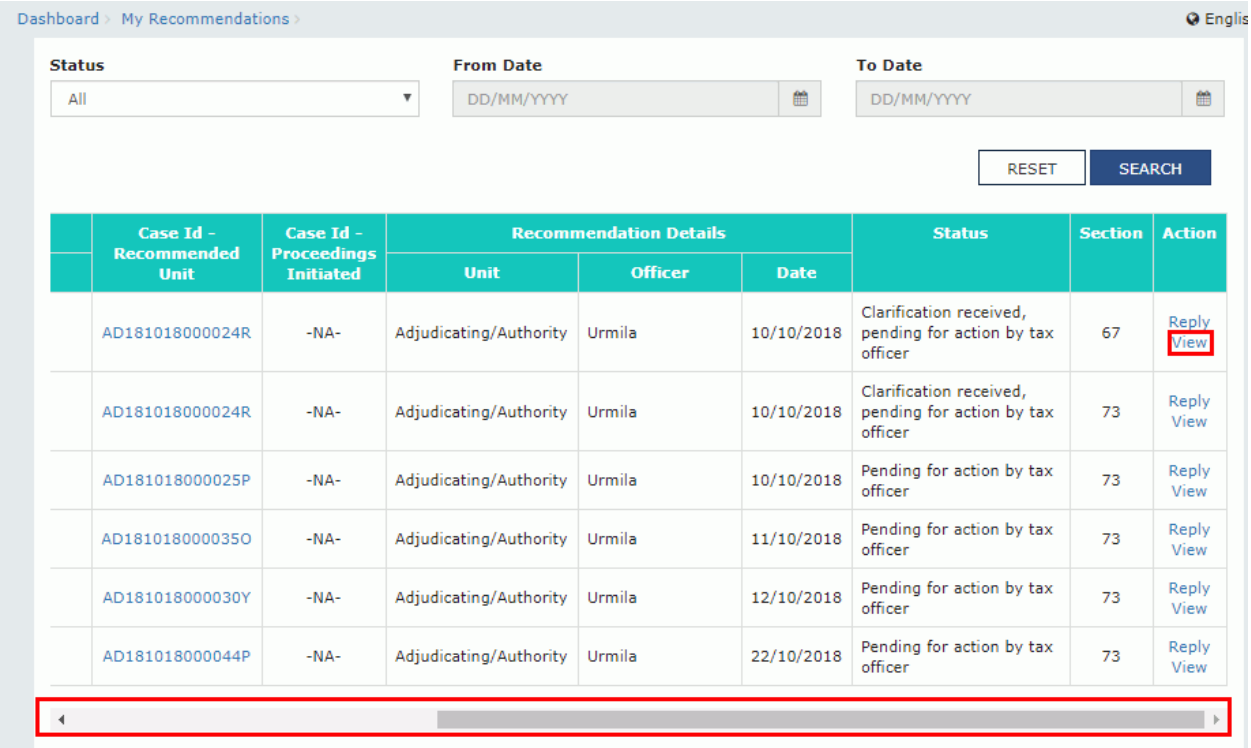


10.1.2. The case details are displayed.



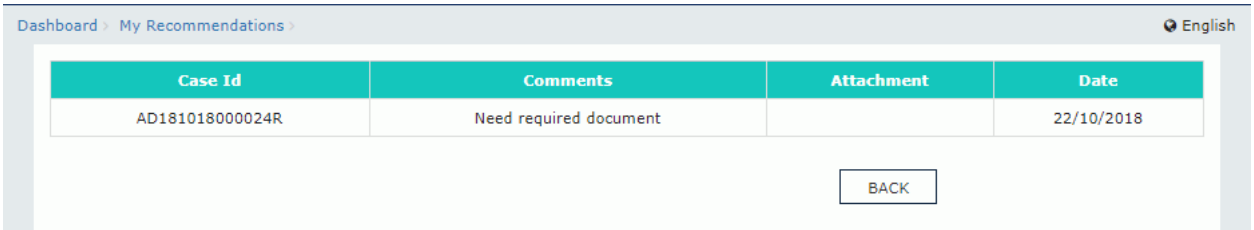
10.2. View the Comments

10.2.1. Click the **View** link to view the comments given for seeking information.



	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	Reply View
	AD181018000024R	-NA-	Adjudicating/Authority	Urmila	10/10/2018	Clarification received, pending for action by tax officer	73	Reply View
	AD181018000025P	-NA-	Adjudicating/Authority	Urmila	10/10/2018	Pending for action by tax officer	73	Reply View
	AD181018000035O	-NA-	Adjudicating/Authority	Urmila	11/10/2018	Pending for action by tax officer	73	Reply View
	AD181018000030Y	-NA-	Adjudicating/Authority	Urmila	12/10/2018	Pending for action by tax officer	73	Reply View
	AD181018000044P	-NA-	Adjudicating/Authority	Urmila	22/10/2018	Pending for action by tax officer	73	Reply View

10.2.2. The comments are displayed.

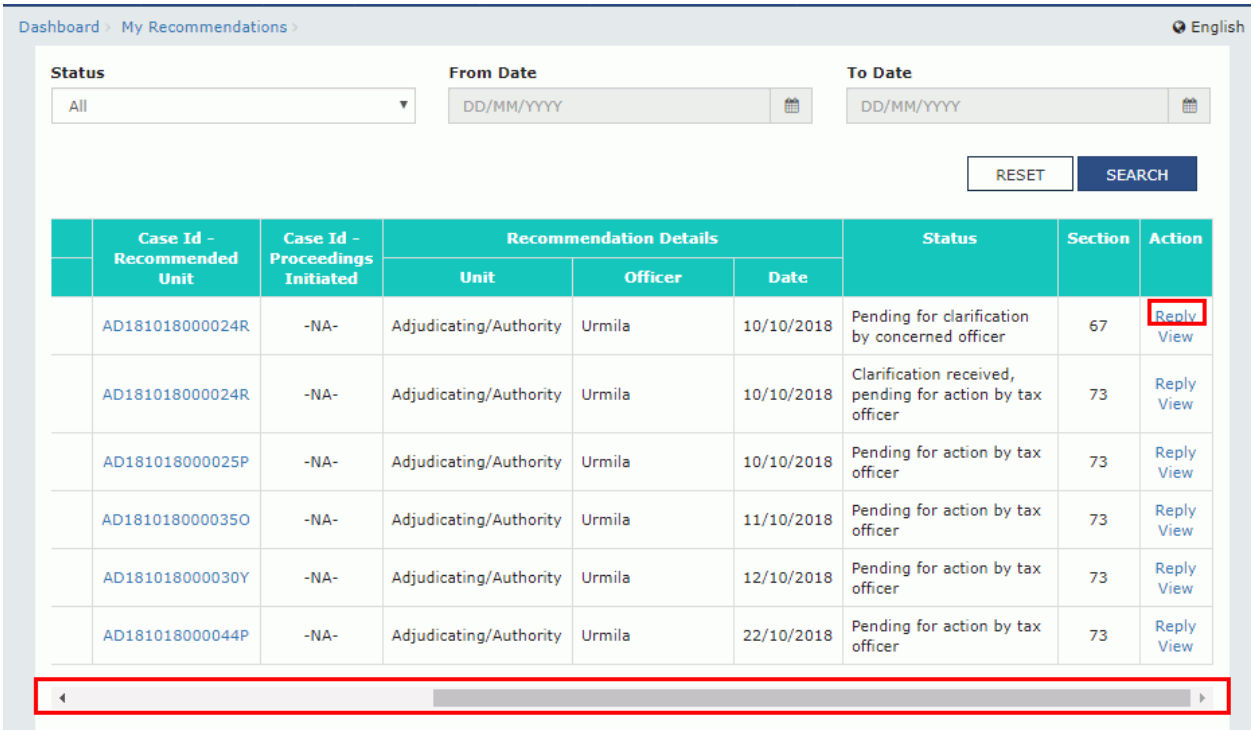


Case Id	Comments	Attachment	Date
AD181018000024R	Need required document		22/10/2018

BACK

10.3. Reply to Queries

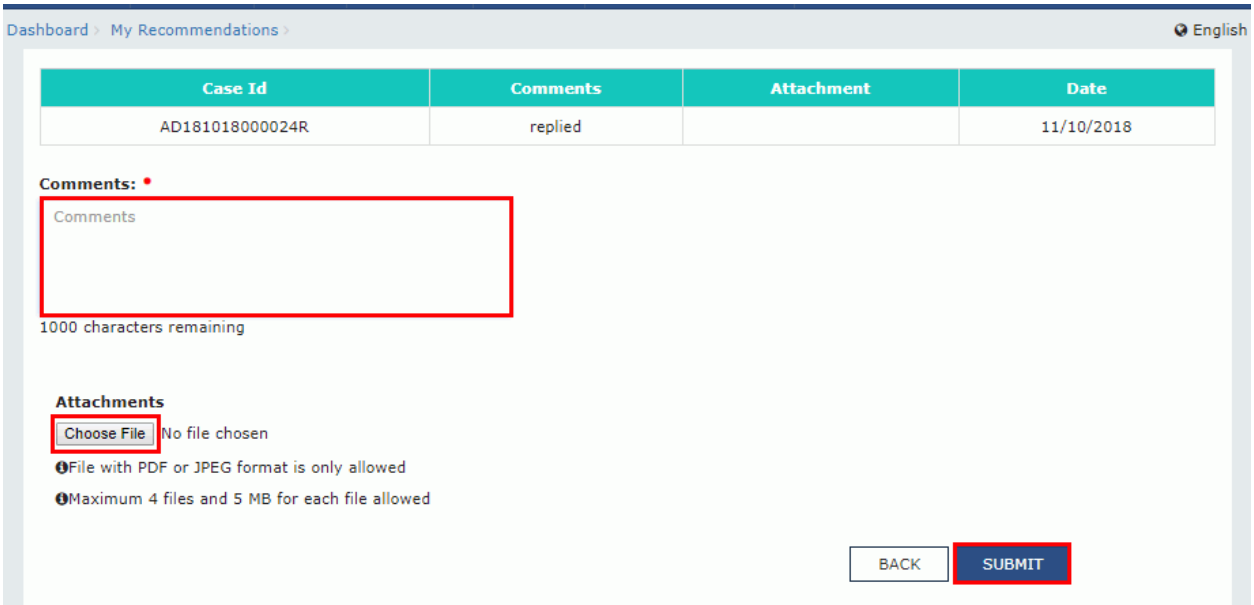
10.3.1. Click the **Reply** link to reply to additional information query.



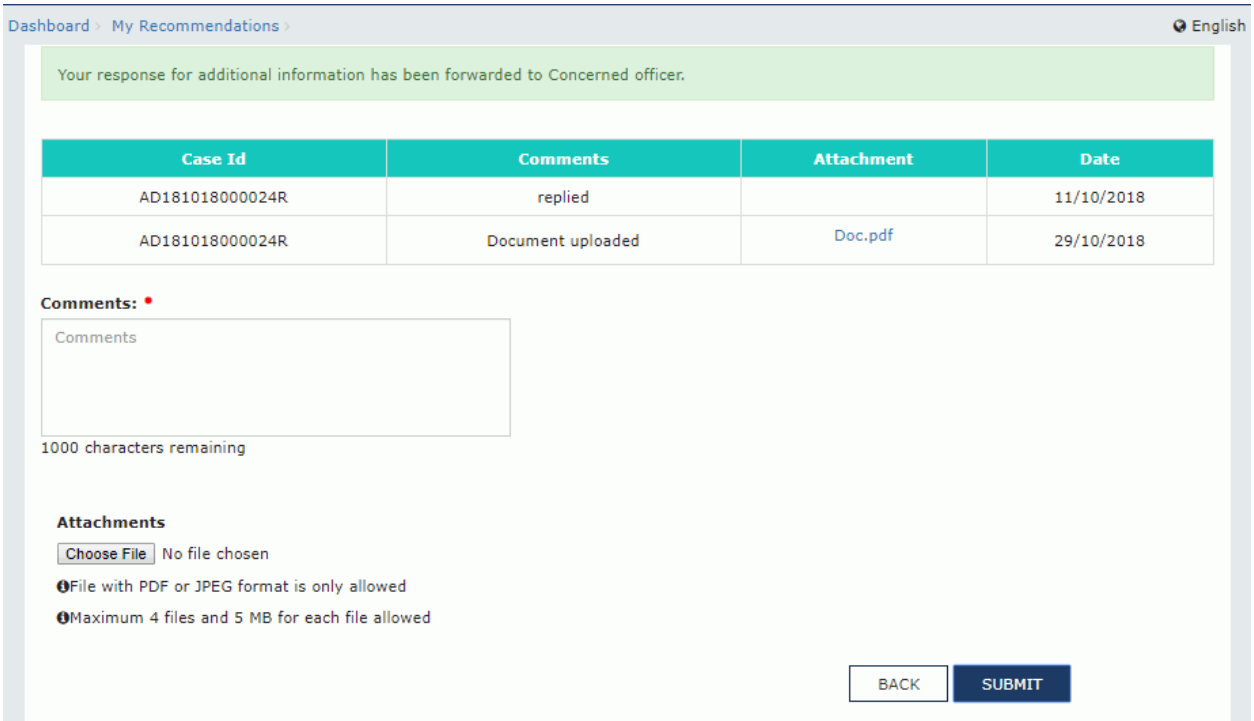
10.3.2. Enter your remarks in the Comments box.

10.3.3. Click the **Choose File** to upload any document.

10.3.4. Click **SUBMIT**.



10.3.5. A confirmation message is displayed that the additional information has been forwaded to Concerned Officer.



Go back to the Main Menu

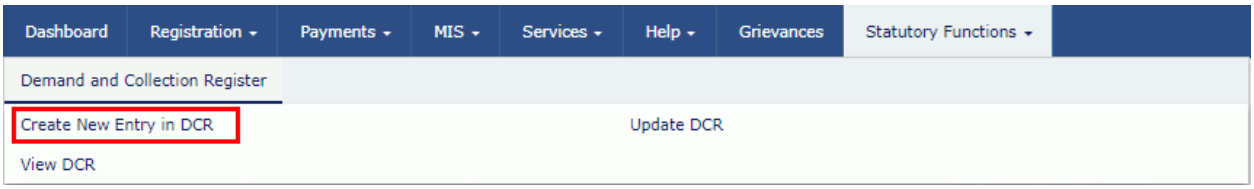
Demand & Collection Register

Create New Entry in Demand & Collection Register

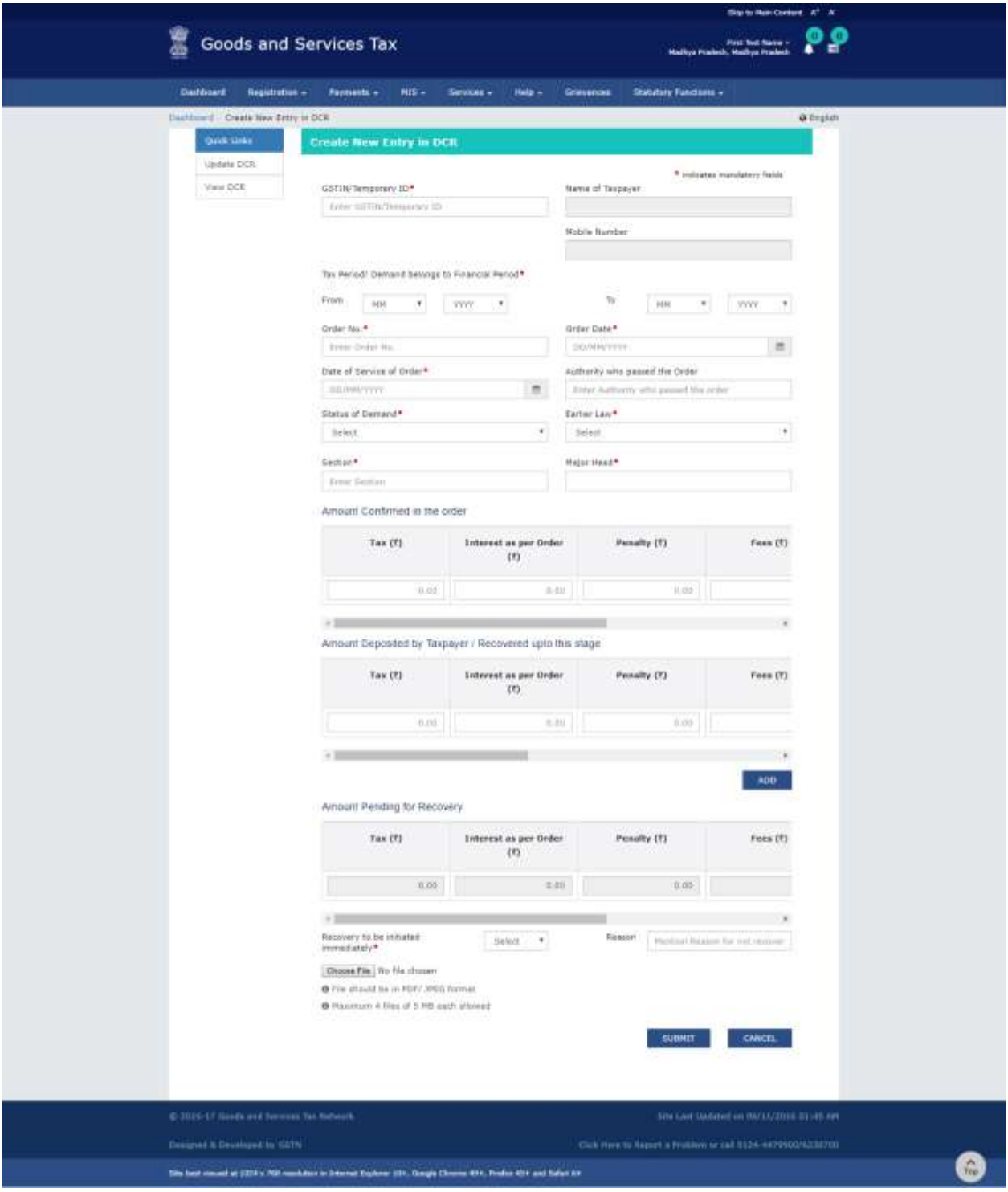
How can I create new entry in DCR?

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.

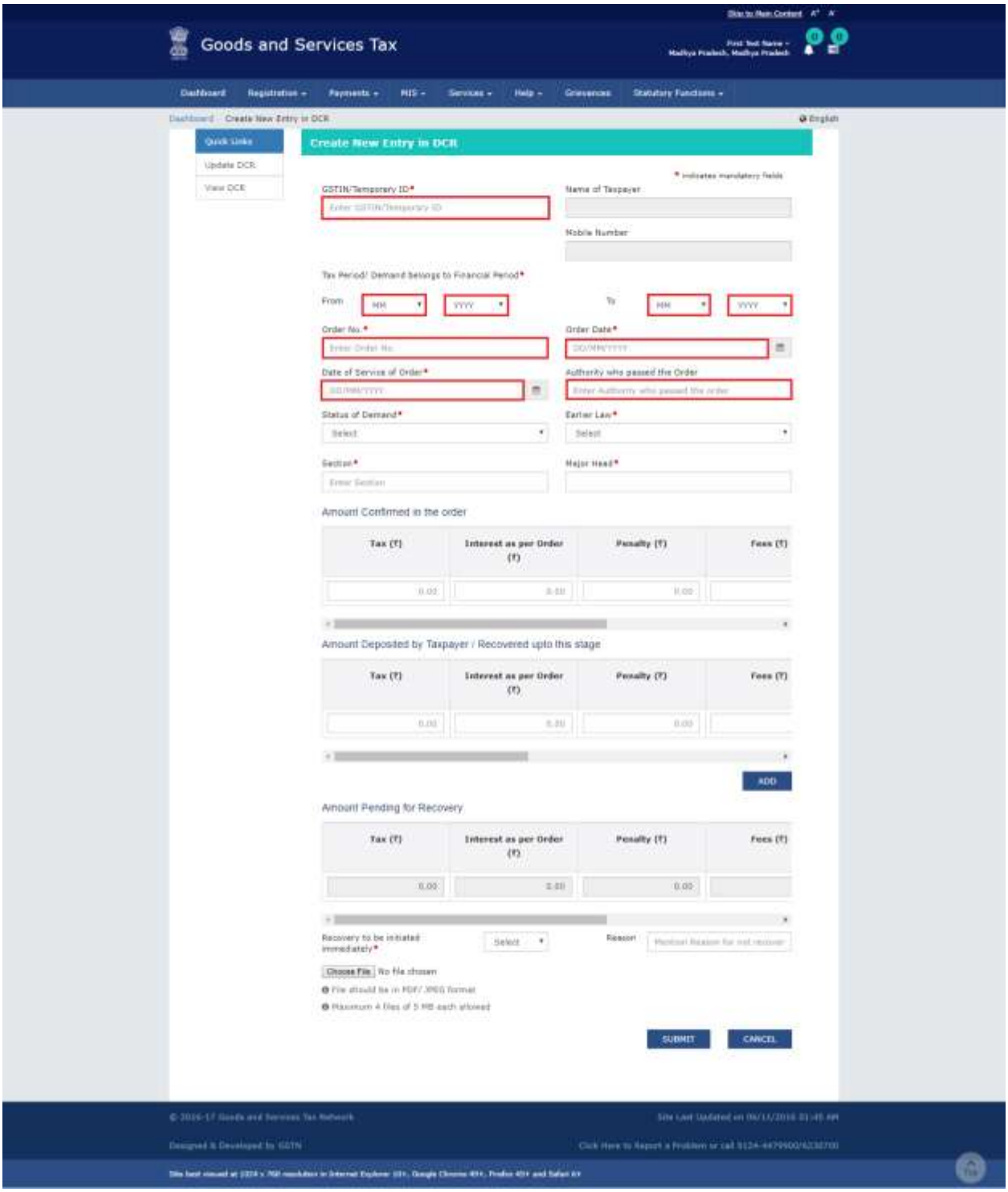


4. In the **GSTIN/ Temporary ID** field, enter the GSTIN/ Temporary ID of the taxpayer.

Once you enter the GSTIN/ Temporary ID, name of taxpayer and mobile number is auto-populated.

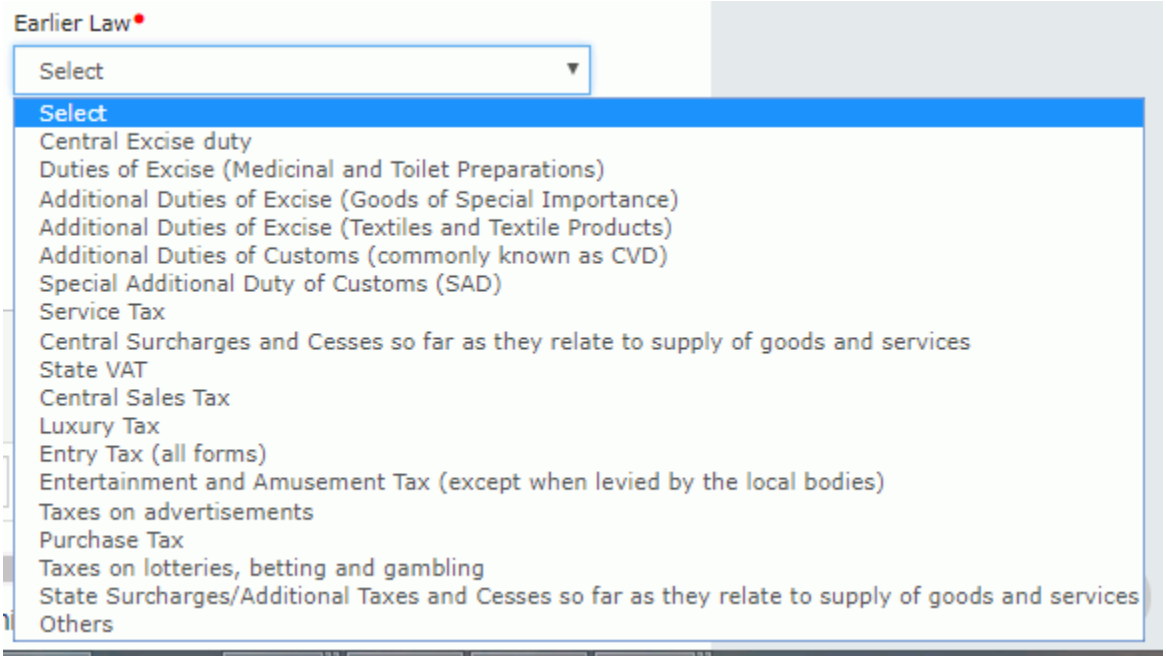
5. Select the **Financial Period** for which Tax Period/ Demand belongs to.
6. In the **Order No.** field, enter the Order Number.
7. Select the **Order Date** using the calendar.

8. Select the **Date of Service of Order** using the calendar.
9. In the **Authority who passed the Order** field, enter the name of the authority who pass the order.



10. Select the **Status of Demand** from the drop-down list.

11. Select the name of the earlier law to which demand belongs to from the **Earlier Law** drop-down list.



12. In the **Section** field, enter the name of the section to which demand belongs to.

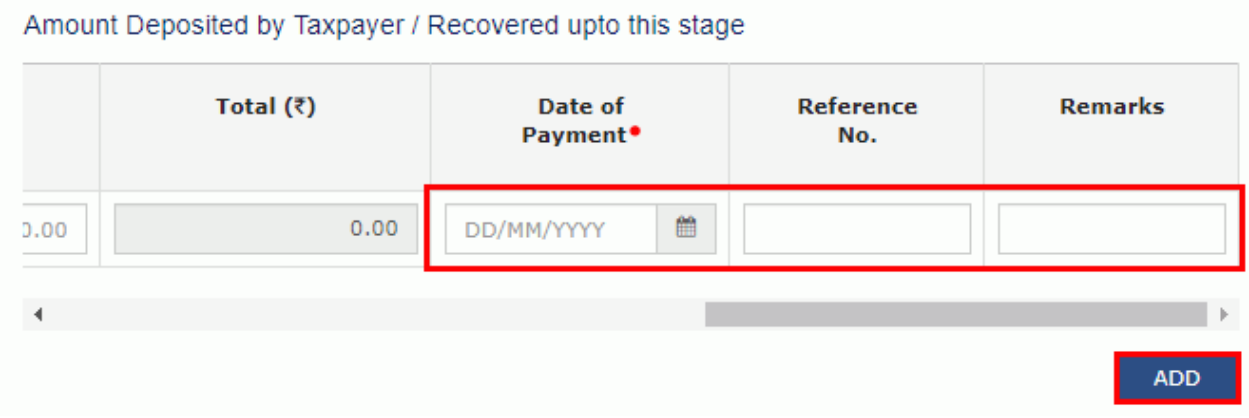
Note: Major Head is auto-populated based on Earlier Law

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.

14. Scroll to the right using the scroll bar and enter other details.

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.

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.



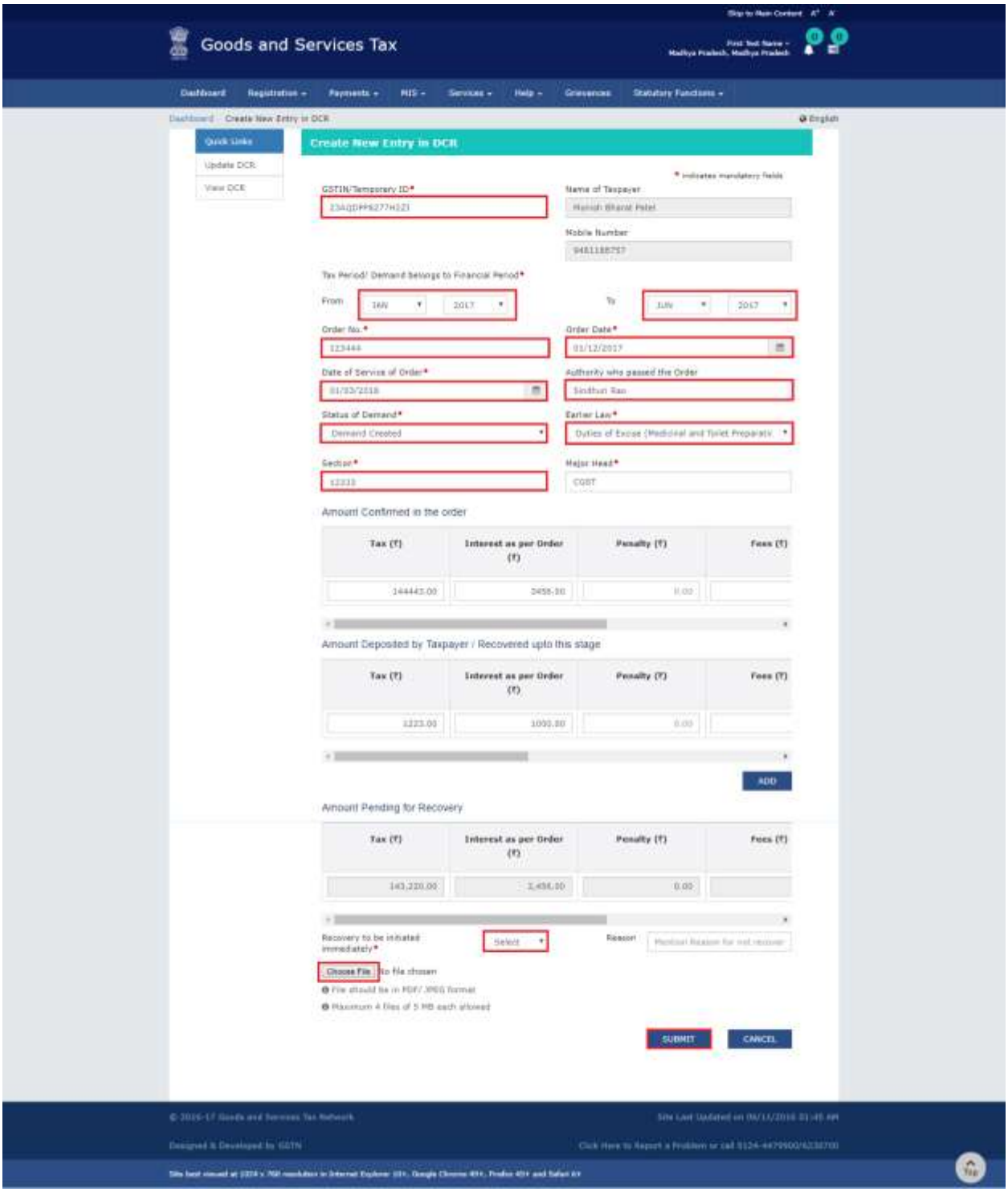
17. In the **Amount Pending for Recovery** section, amount which is pending for recovery is displayed.

18. Scroll to the right using the scroll bar and view other details.

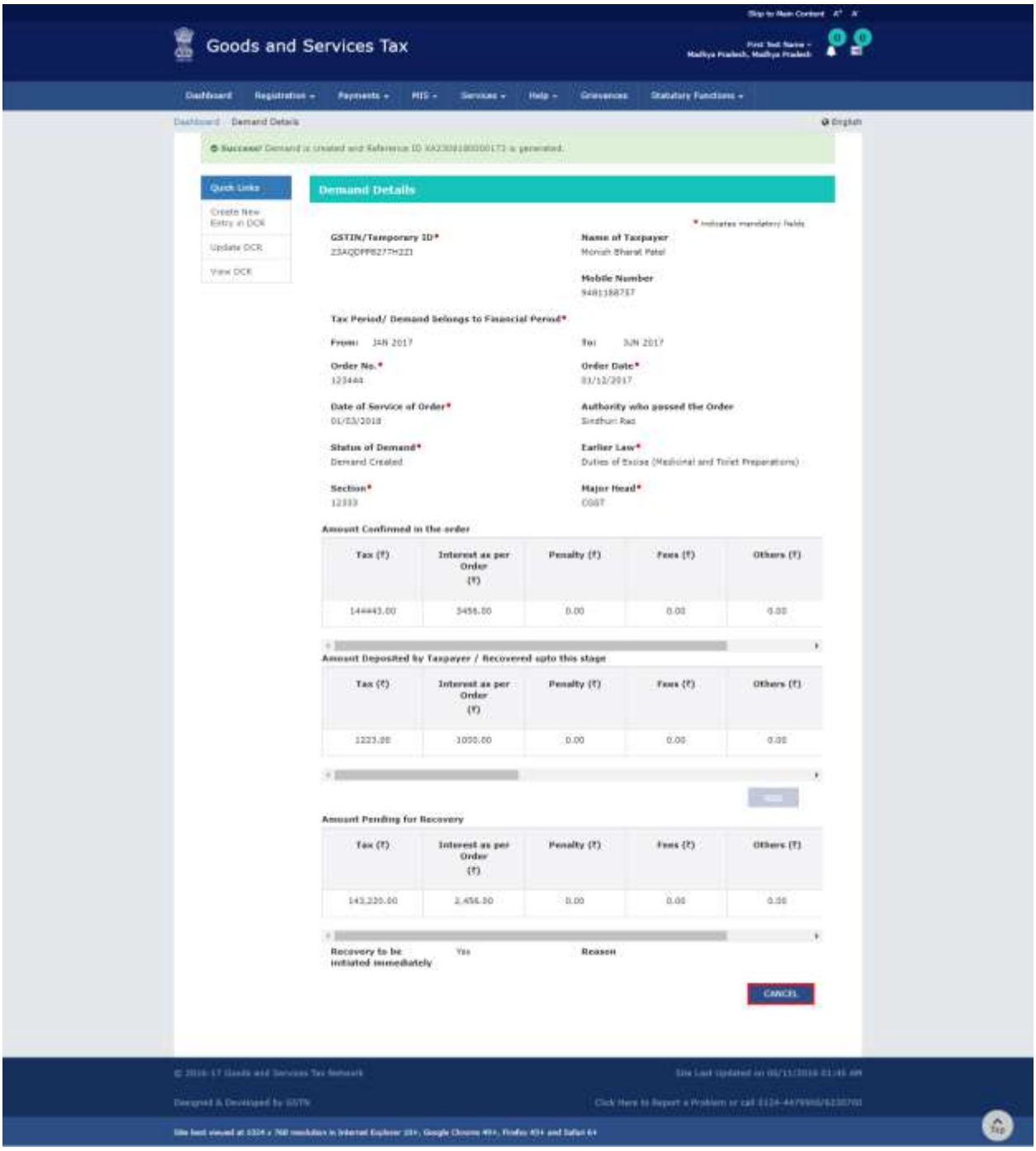
19. Select Yes for **Recovery to be initiated immediately** in case amount pending has to be recovered immediately. Or else, select No.
In case “Yes” is selected, then Recovery ID will also be created along with Demand ID once the entry is created by Recovery Officer and approved by Senior Recovery Officer.
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.

Note: You can upload PDF/ JPEG file format only with maximum 4 files of 5 MB each.

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.

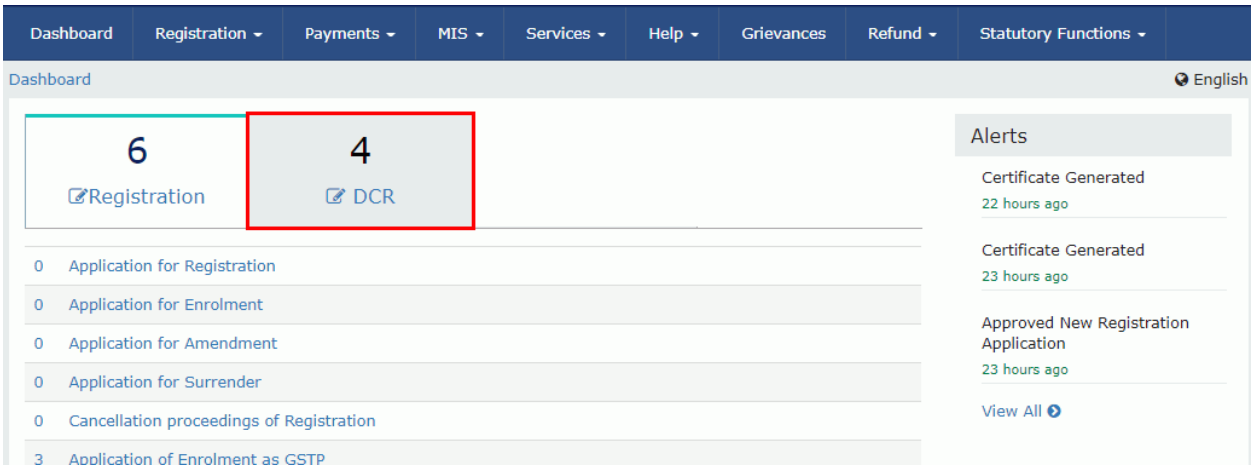

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Statutory Functions
Dashboard / Demand Details
Success! Demand is created and Reference ID XA230918000017I is generated.
Quick Links
Create New Entry in DCR
Update DCR
View DCR
Demand Details
* indicates mandatory fields
GSTIN/Temporary ID*
23AQDPP8277H2Z1
Name of Taxpayer
Monish Bharat Patel
Mobile Number
9481188737
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
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

Review Entry in Demand & Collection Register

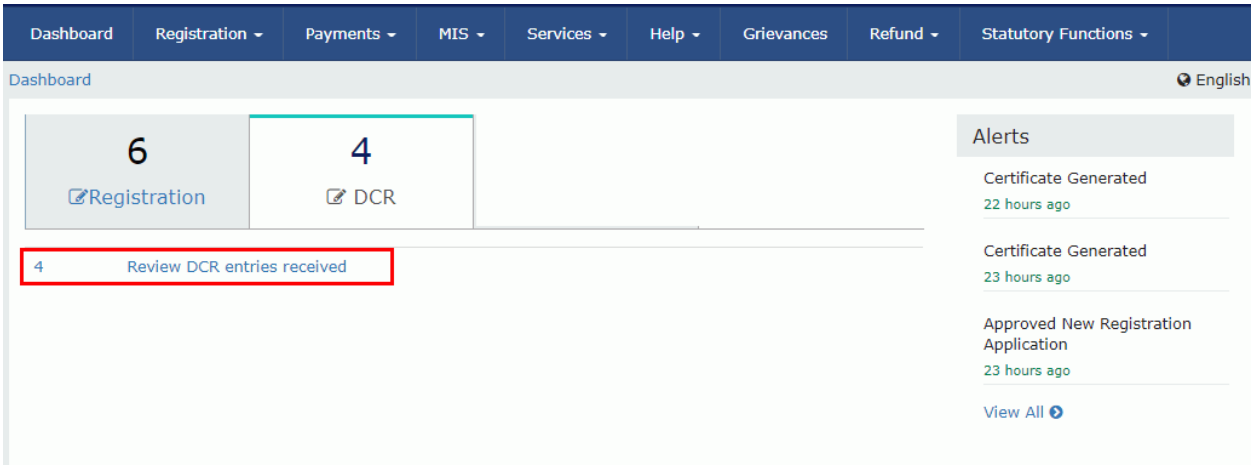
How can I review entry in DCR?

To review entry in DCR, perform following steps:

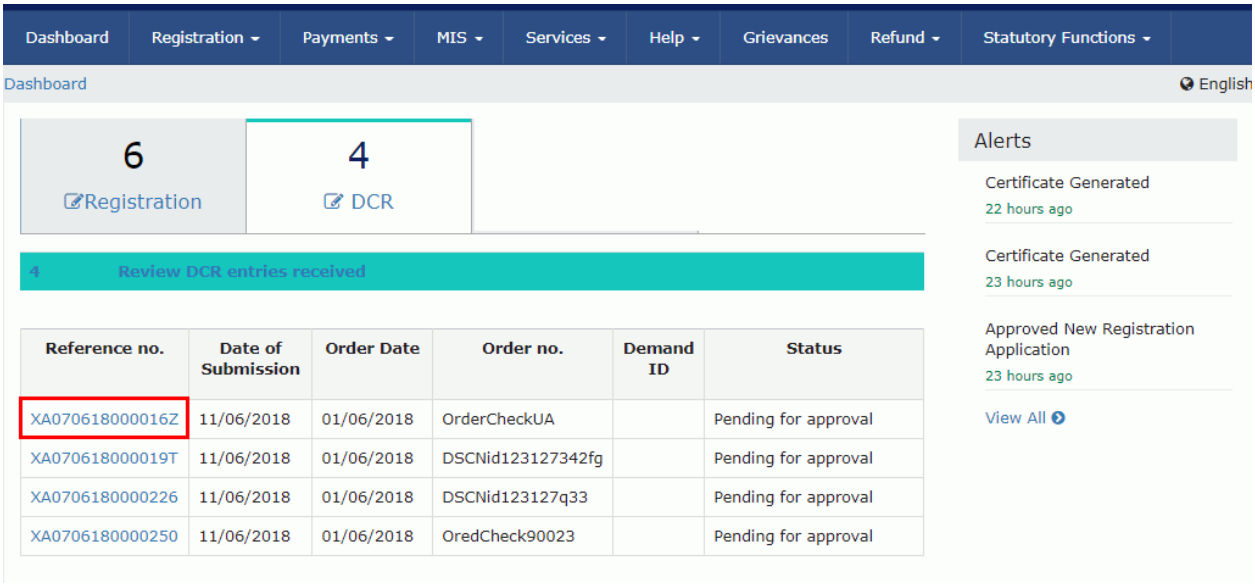
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. The Senior Recovery Officer's Dashboard is displayed. Click on the **DCR** tab.



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.



5. Click the **Reference no.** link to view the DCR.



6. The **DCR Entry for Review** page is displayed. You can either Approve, Reject, Modify or Cancel the DCR.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Refund | Statutory Functions

Dashboard > DCR Entry for Review

Quick Links

View DCR

DCR Entry for Review

* indicates mandatory fields

APPROVE | REJECT | MODIFY | CANCEL

Reference No.: XA070618000016Z

GSTIN/Temporary ID*: 07AJDPA1572E1S9

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 recovery

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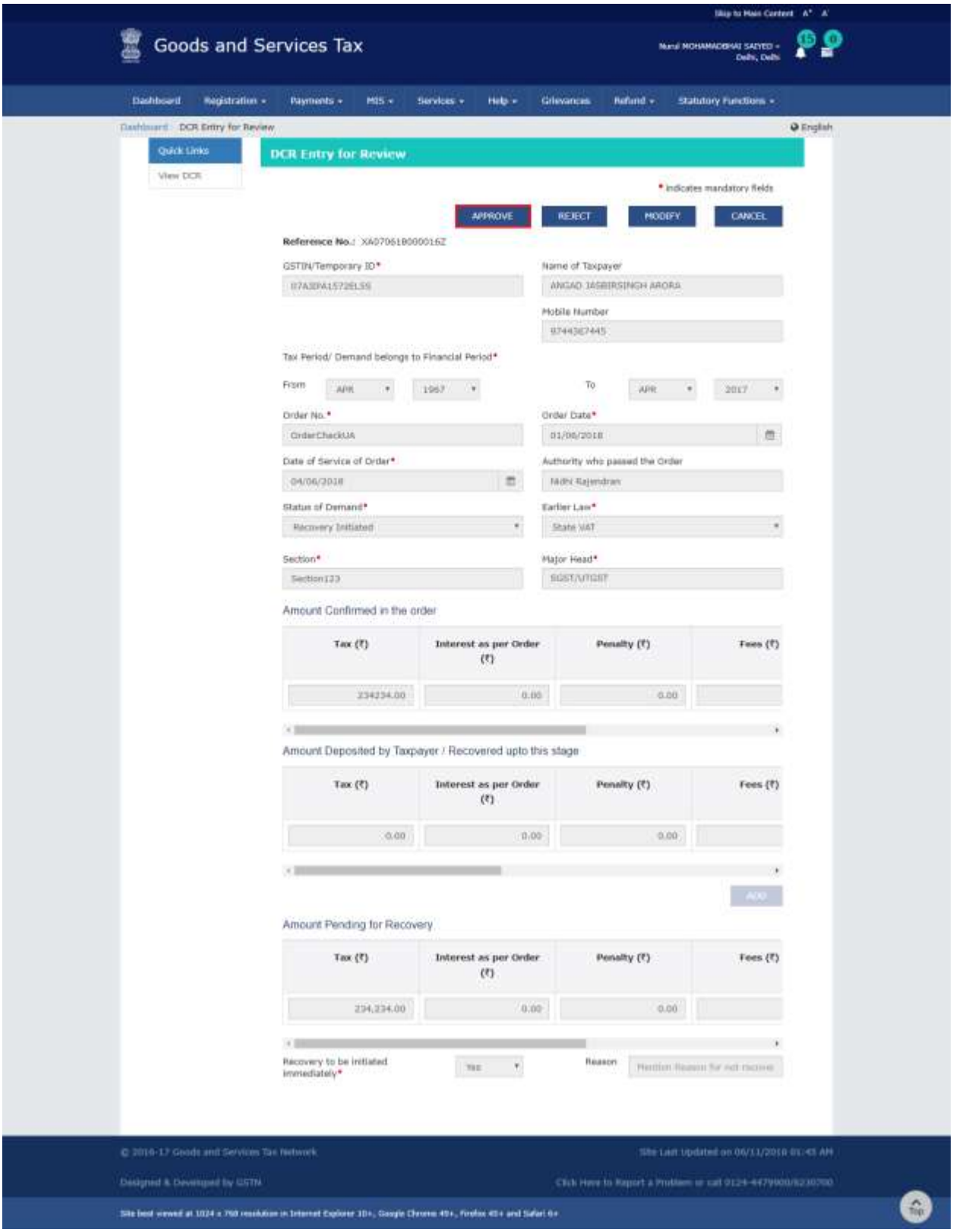
Click each link to more about the same.

APPROVE DCR
REJECT DCR
MODIFY DCR
CANCEL DCR

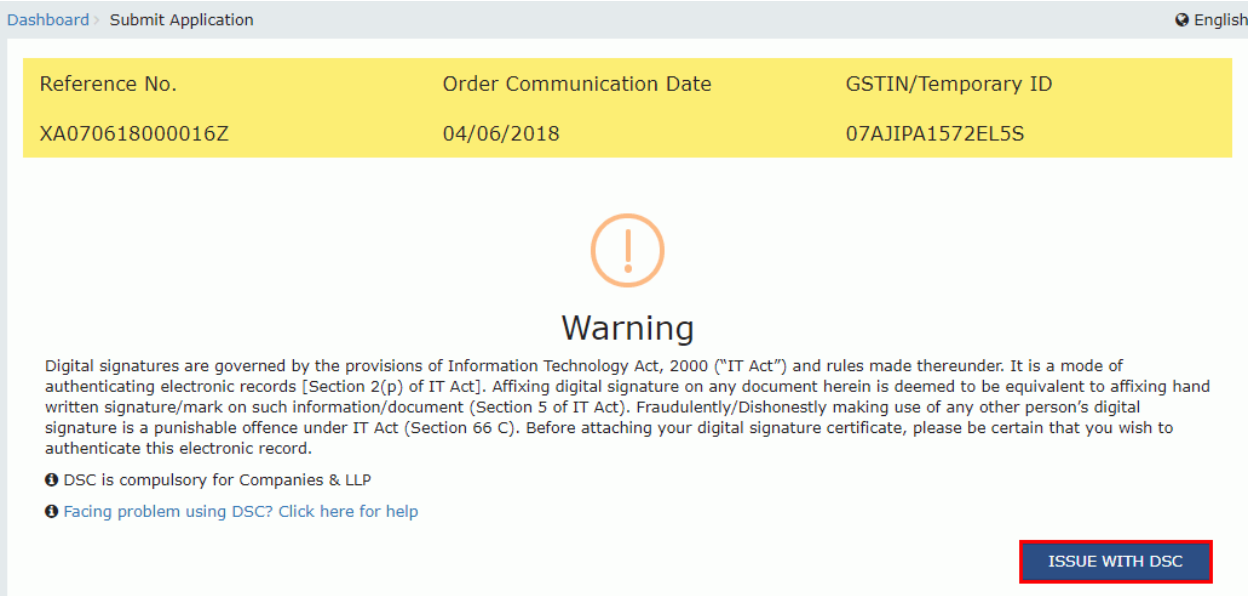
APPROVE DCR

a. Click the **APPROVE** button to approve the DCR.



b. Click the **YES** button.

c. Click the **ISSUE WITH DSC** button.



d. A success message is displayed that Demand is approved and Demand ID is generated. Click the **CANCEL** button to go to Dashboard.

Skip to Main Content A⁺ A⁻

Goods and Services Tax

Nurul MOHAMADBHAI SAIYED
Delhi, Delhi

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Refund | Statutory Functions

Dashboard > DCR Entry for Review

English

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.: XA0706180000162

GSTIN/Temporary ID*: 07ABPA1572BL3S

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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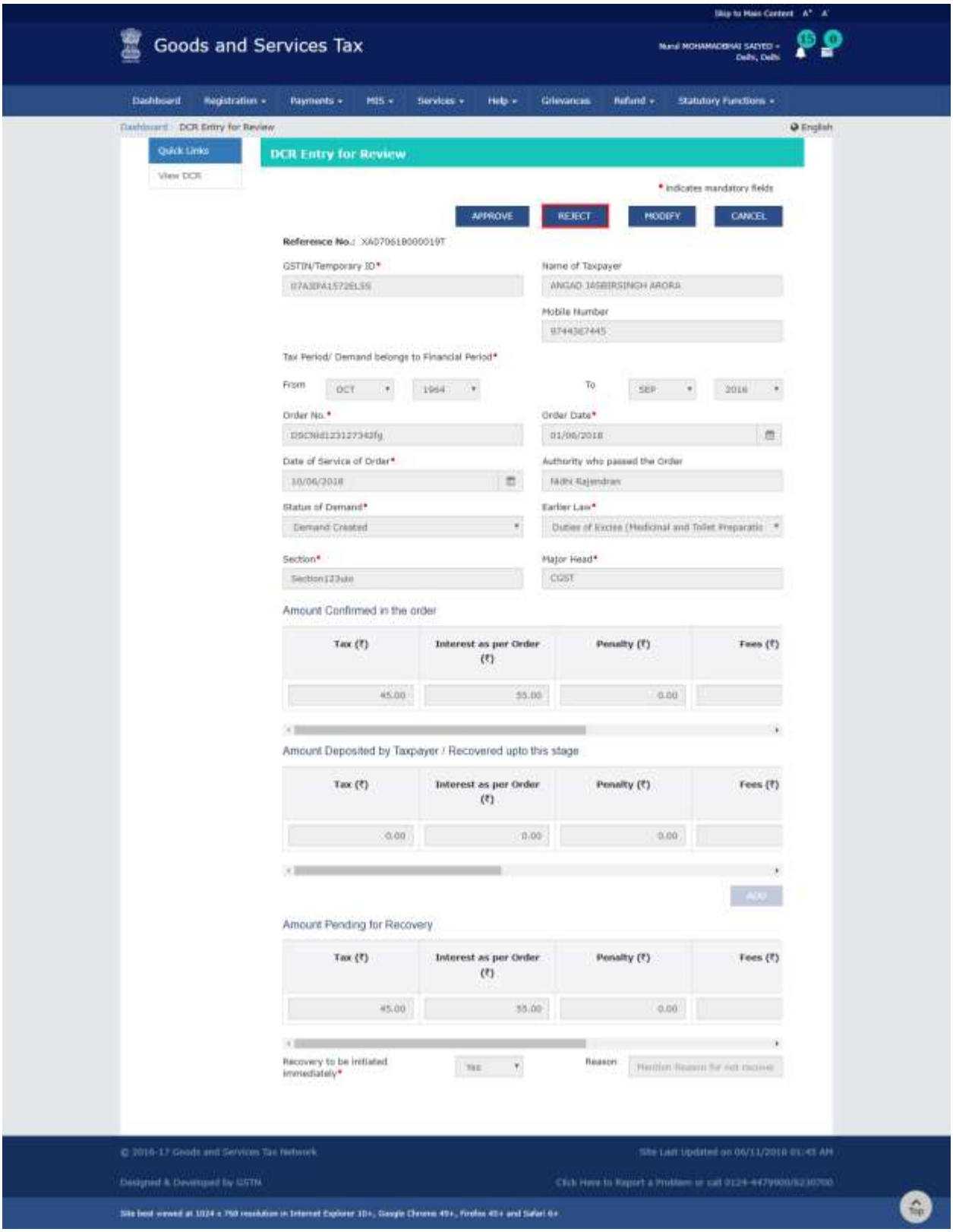
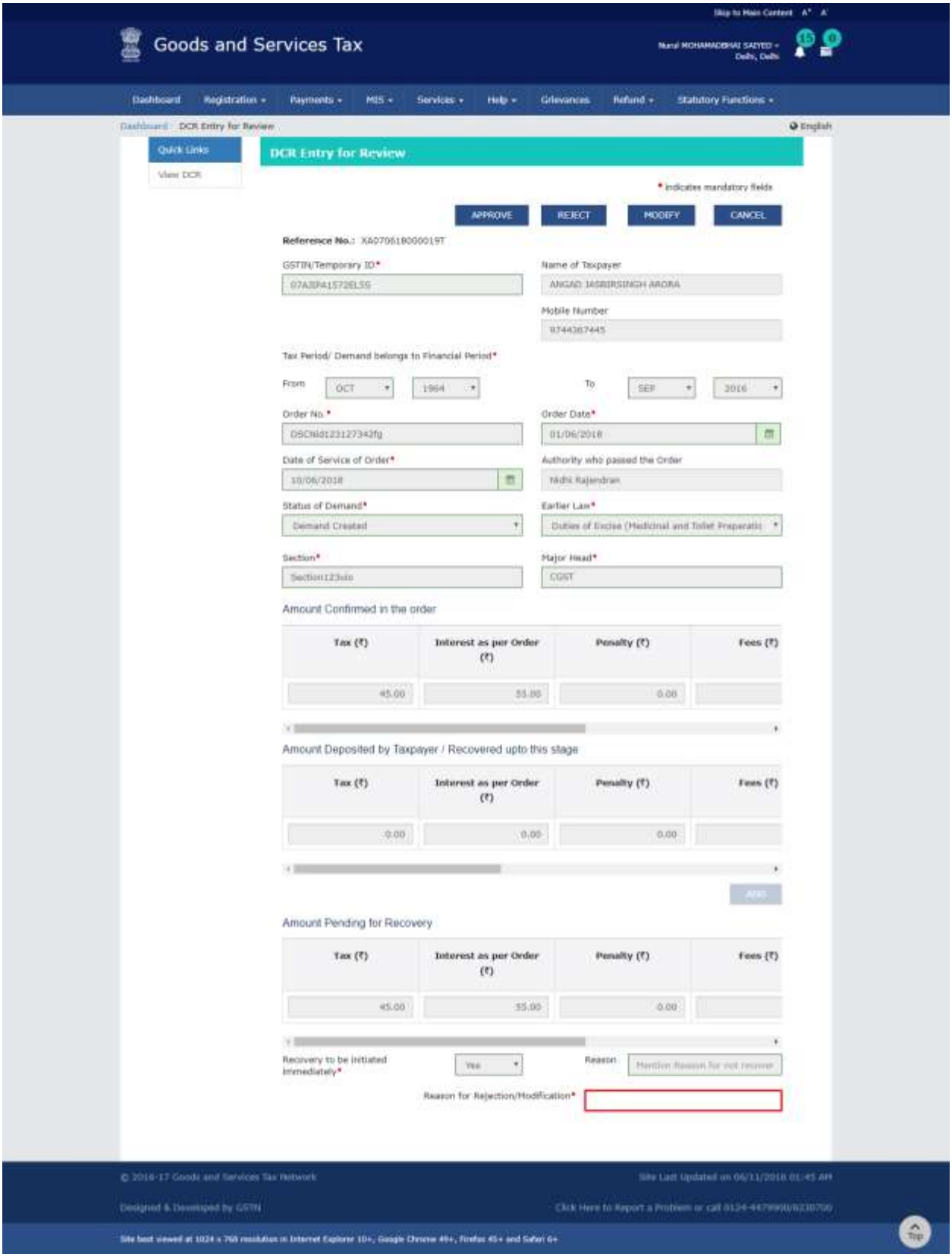
Top

REJECT DCR

a. Click the **REJECT** button to reject the DCR.



b. In the **Reason for Rejection/Modification** field, enter the reason for rejection.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund
Statutory Functions
Dashboard DCR Entry for Review
English
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
8744367445
Tax Period/ Demand belongs to Financial Period*
From
OCT
1964
To
SEP
2016
Order No.*
DSCN6012312734 2fg
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*
Section123xlo
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
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*
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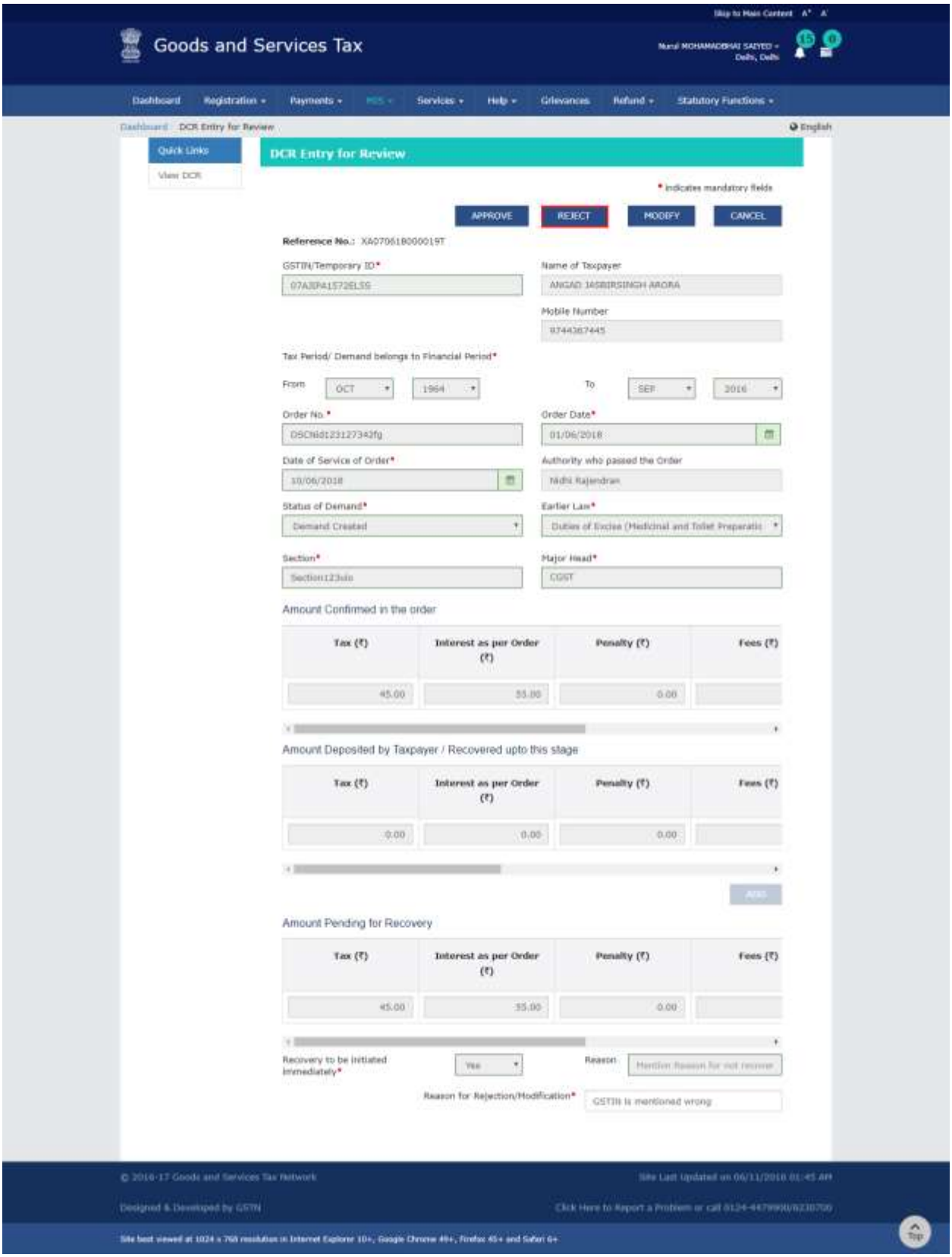
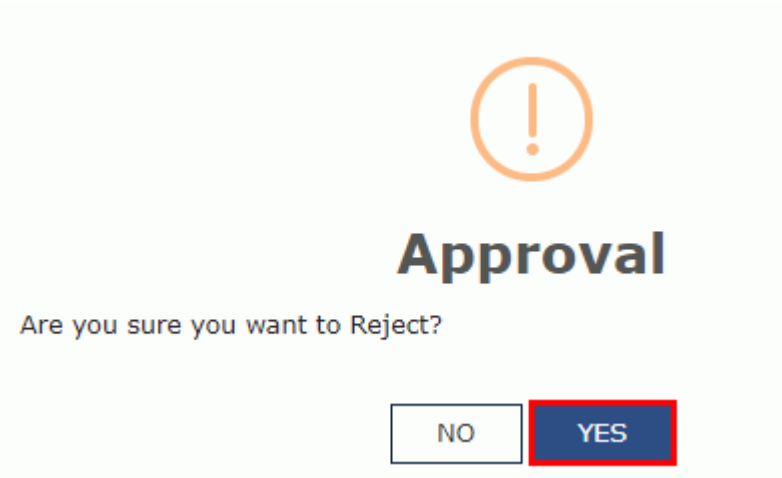
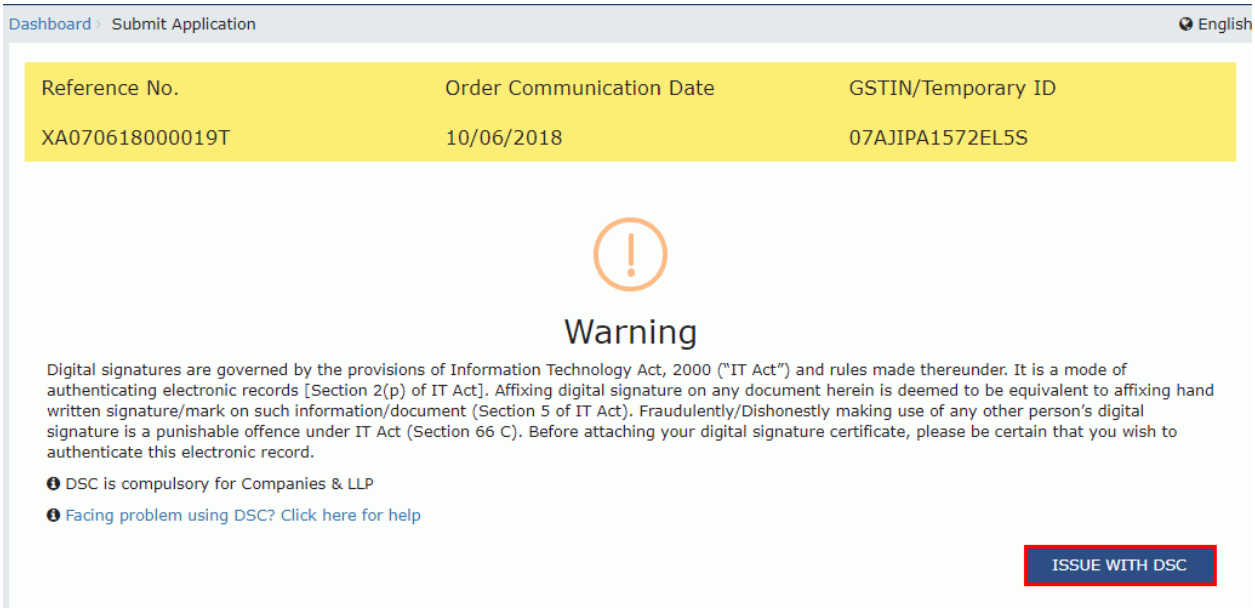
c. Click the **REJECT** button to reject the DCR.


Goods and Services Tax
Dashboard
Registration
Payments
Services
Help
Grievances
Refund
Statutory Functions
Dashboard DCR Entry for Review
English
Quick Links
View DCR
DCR Entry for Review
* indicates mandatory fields
APPROVE
REJECT
MODIFY
CANCEL
Reference No.: XA070618000019T
GSTIN/Temporary ID*
07AJEPA1572EL5S
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*
Section123xlo
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
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

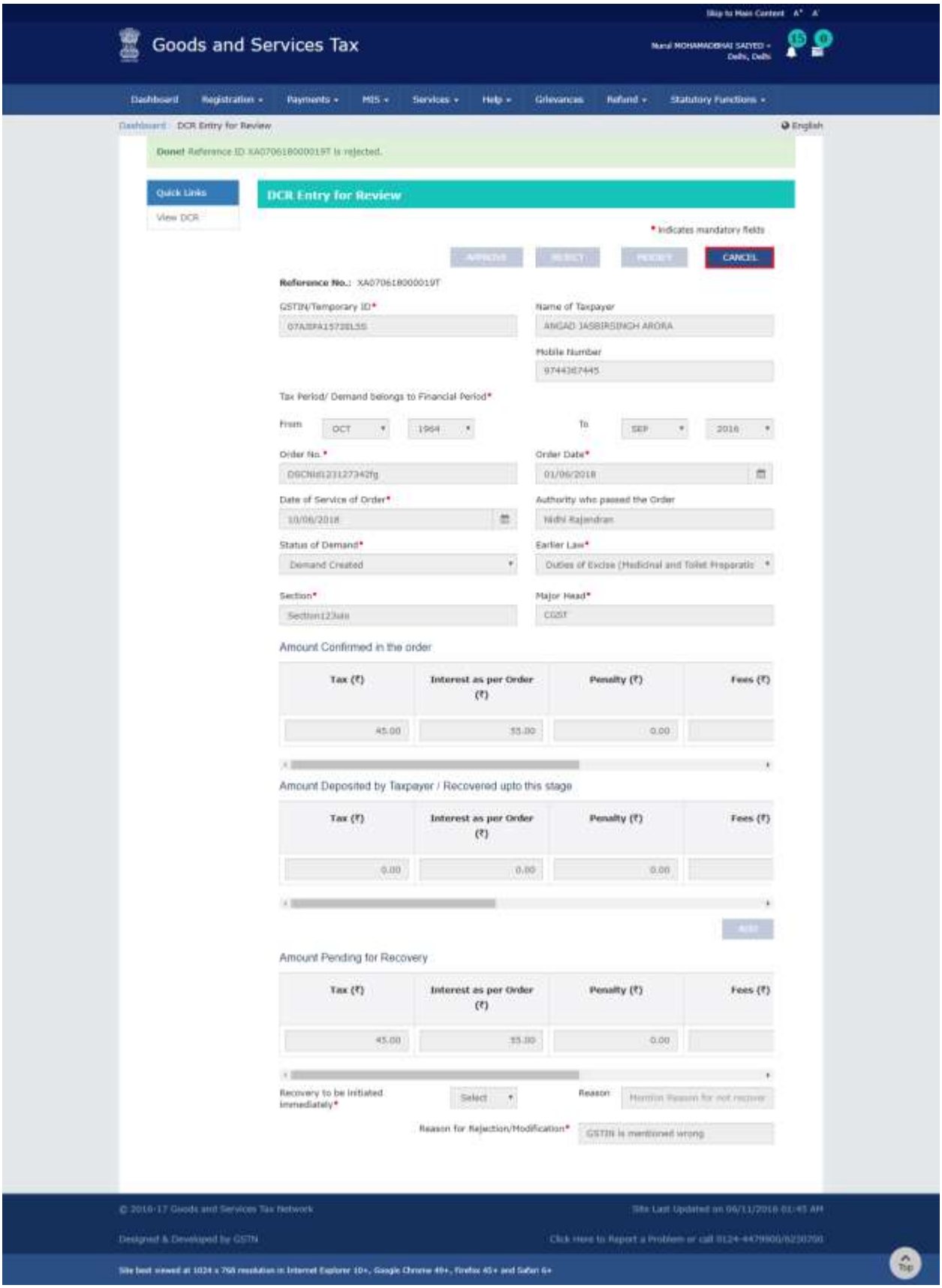
d. Click the **YES** button.



e. Click the **ISSUE WITH DSC** button.



f. A success message is displayed that Reference ID is rejected. Click the **CANCEL** button to go to Dashboard.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund
Statutory Functions
Dashboard DCR Entry for Review
English
Done! Reference ID XA070618000019T is rejected.
Quick Links
View DCR
DCR Entry for Review
* indicates mandatory fields
CANCEL
Reference No.: XA070618000019T
GSTIN/Temporary ID*
Name of Taxpayer
ANGAD JASBIRSINGH ARORA
Mobile Number
9744367445
Tax Period/ Demand belongs to Financial Period*
From
OCT
1964
To
SEP
2016
Order No.*
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*
Section123ule
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
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
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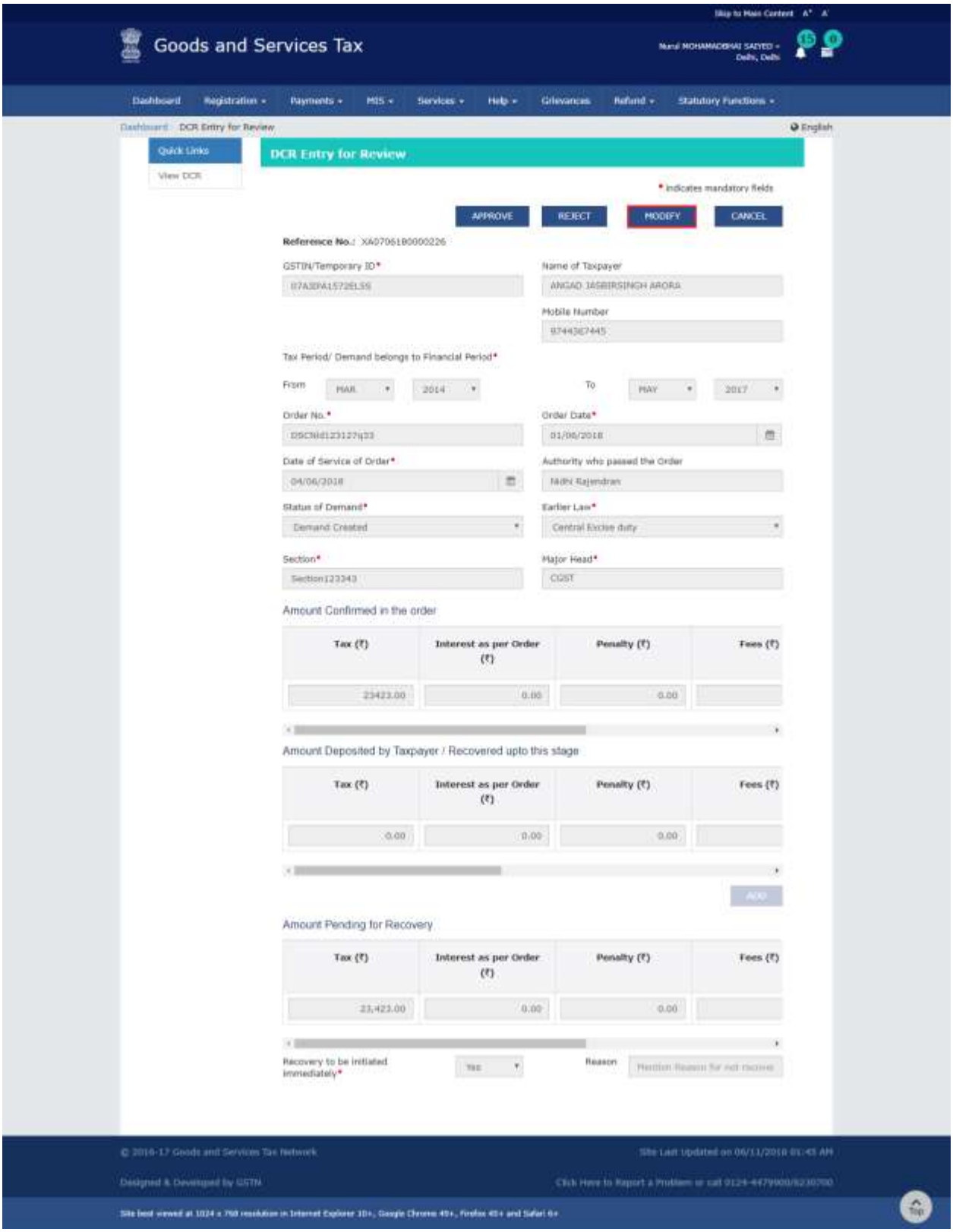
Top

MODIFY DCR

a. Click the **MODIFY** button to modify the DCR, if you want to modify any entry.


Goods and Services Tax
Dashboard
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Payments
MIS
Services
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Grievances
Refund
Statutory Functions
Dashboard / DCR Entry for Review
Quick Links
View DCR
DCR Entry for Review
* indicates mandatory fields
APPROVE
REJECT
MODIFY
CANCEL
Reference No.: XA070618000226
GSTIN/Temporary ID*
Name of Taxpayer
ANGAD JASBIRSINGH ARORA
Mobile Number
Tax Period/ Demand belongs to Financial Period*
From
To
Order No.*
Order Date*
Date of Service of Order*
Authority who passed the Order
Nidhi Rajendran
Status of Demand*
Demand Created
Earlier Law*
Central Excise duty
Section*
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
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

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.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Refund | Statutory Functions

Dashboard / DCR Entry for Review

Quick Links

View DCR

DCR Entry for Review

* indicates mandatory fields

APPROVE | REJECT | MODIFY | CANCEL

Reference No.: XA070618000226

GSTIN/Temporary ID*: 07ABPA1572EL3G

Name of Taxpayer: ANGAD JASBIRSINGH ARORA

Mobile Number: 9744367445

Tax Period/ Demand belongs to Financial Period*

From: MAR 2014 To: MAY 2017

Order No.*: DSCN0123127q33

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

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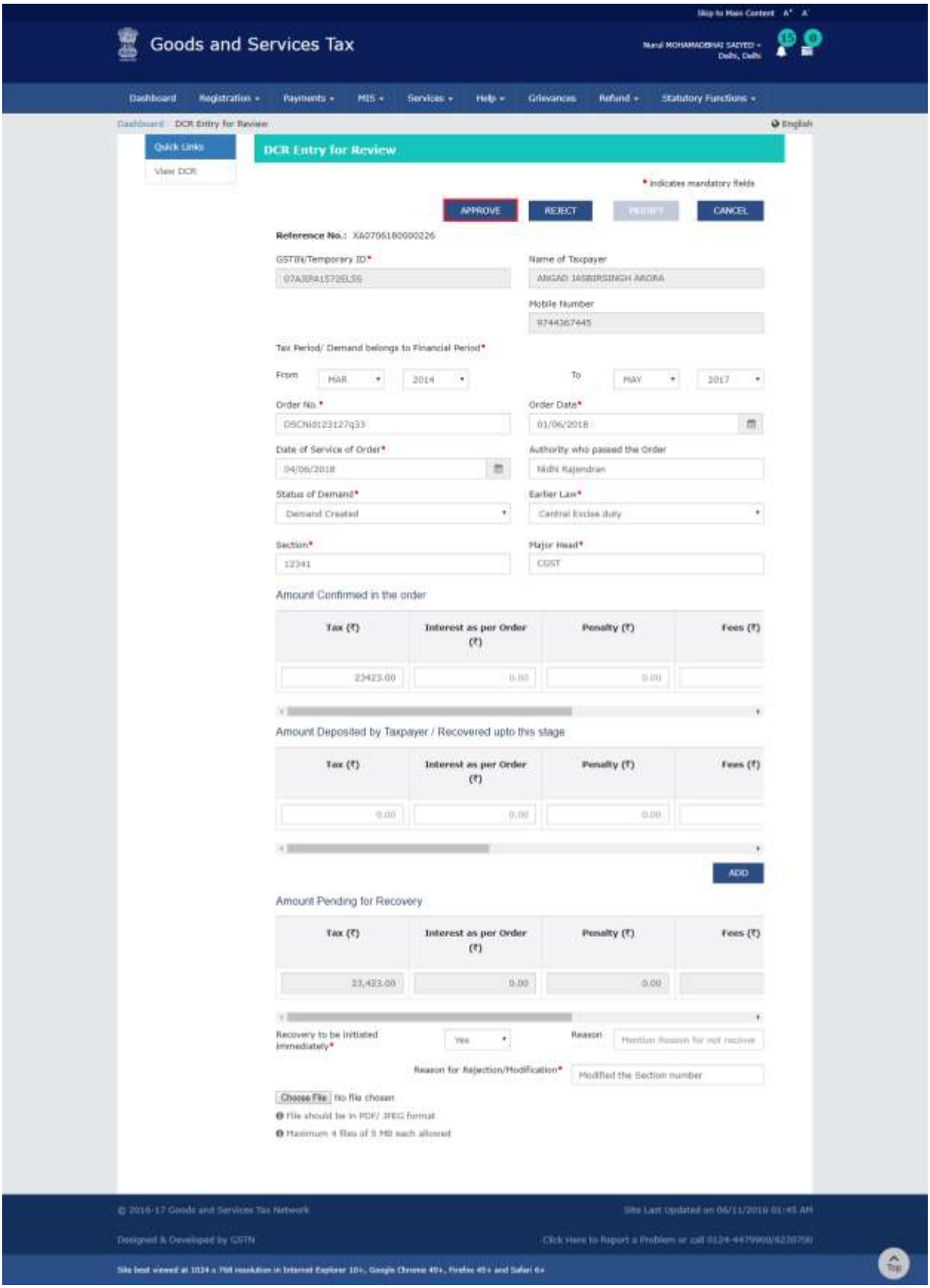
c. After making the changes, click the **APPROVE** button.


Goods and Services Tax
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Statutory Functions
Dashboard DCR Entry for Review
English
Quick Links
View DCR
DCR Entry for Review
* indicates mandatory fields
APPROVE
REJECT
CANCEL
Reference No.: XA0706180000226
GSTIN/Temporary ID*
Name of Taxpayer
Mobile Number
Tax Period/ Demand belongs to Financial Period*
From
MAR
2014
To
MAY
2017
Order No.*
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
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
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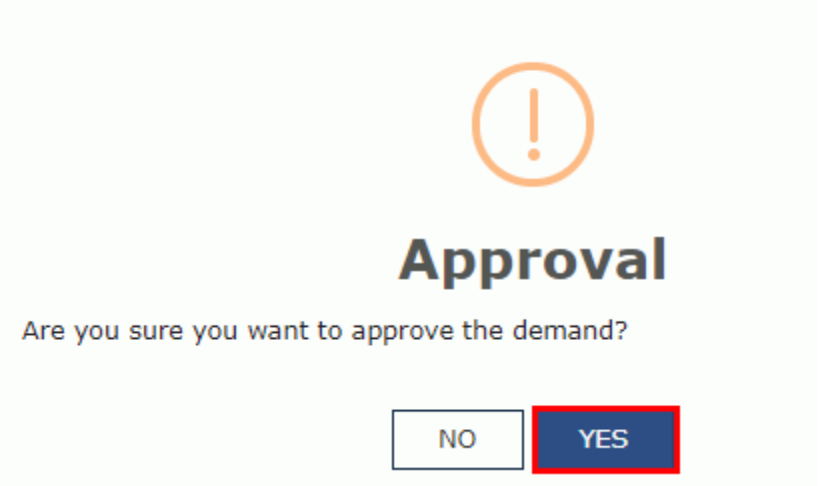
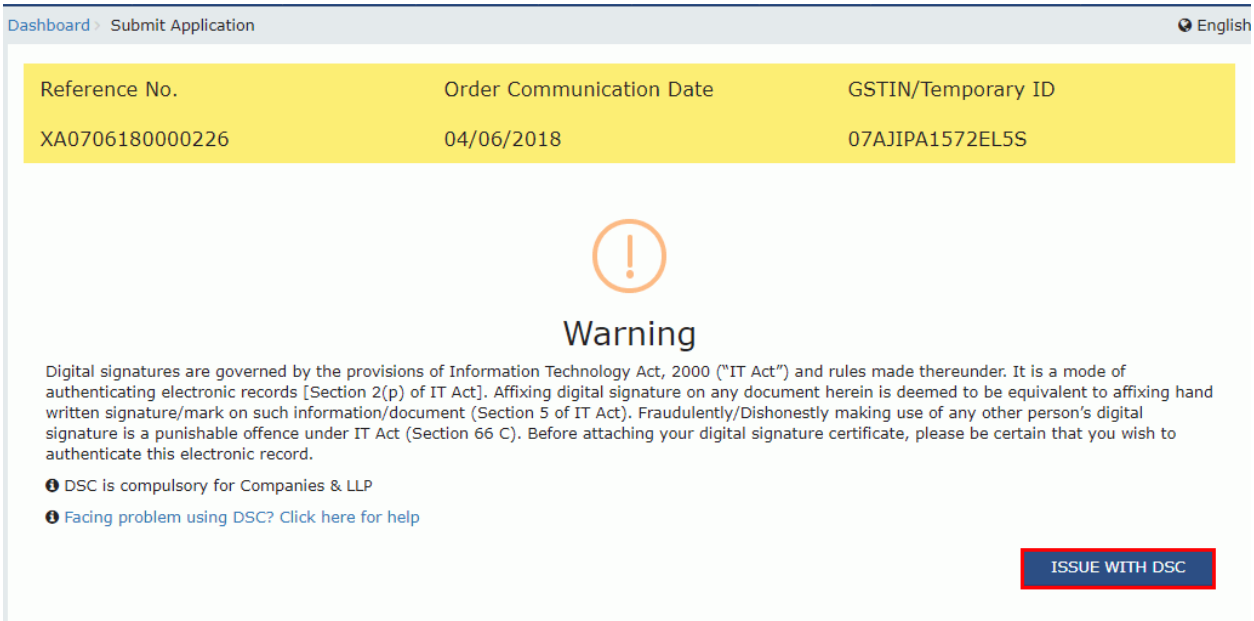
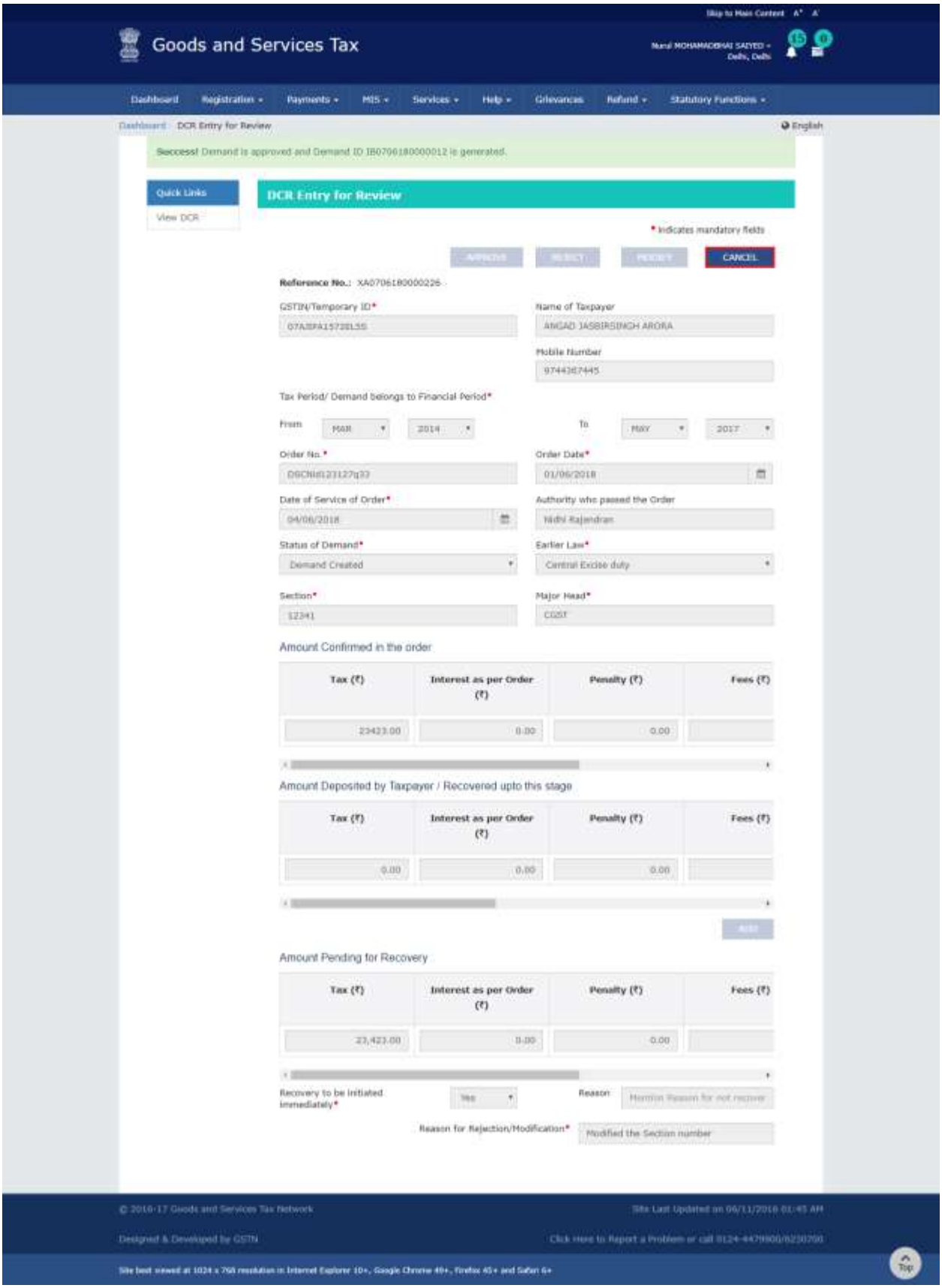
d. Click the **YES** button.



e. Click the **ISSUE WITH DSC** button.



d. A success message is displayed that Demand is approved and Demand ID is generated. Click the **CANCEL** button to go to Dashboard.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund
Statutory Functions
Dashboard DCR Entry for Review
English
Success! Demand is approved and Demand ID IB0706180000012 is generated.
Quick Links
View DCR
DCR Entry for Review
* indicates mandatory fields
CANCEL
Reference No.: XA0706180000226
GSTIN/Temporary ID*
Name of Taxpayer
ANGAD JASBIRSINGH ARORA
Mobile Number
9744367445
Tax Period/ Demand belongs to Financial Period*
From
MAR
2014
To
MAY
2017
Order No.*
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
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
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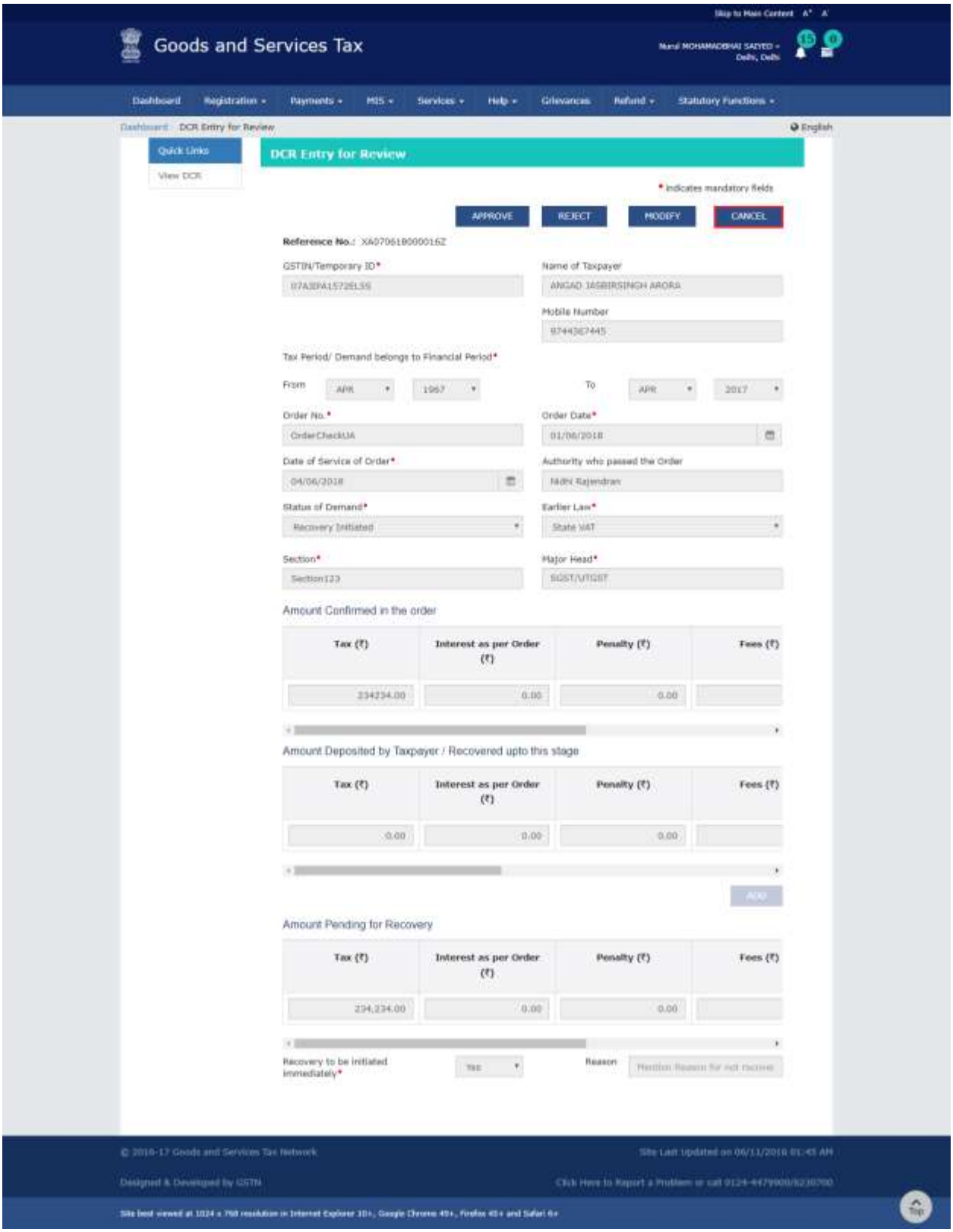
CANCEL DCR

a. Click the **CANCEL** button to go back to the DCR Dashboard.

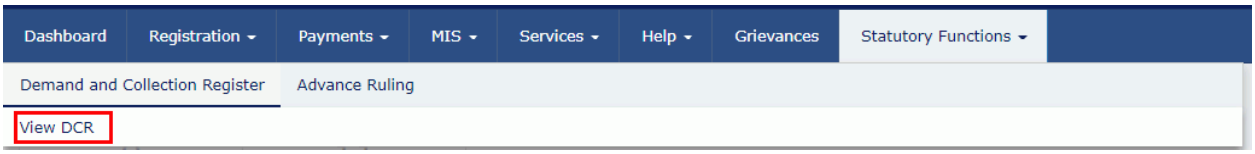

Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund
Statutory Functions
Dashboard DCR Entry for Review
English
Quick Links
View DCR
DCR Entry for Review
* indicates mandatory fields
APPROVE
REJECT
MODIFY
CANCEL
Reference No.: XA0706180000016Z
GSTIN/Temporary ID*
Name of Taxpayer
ANGAD JASBIRSINGH ARORA
Mobile Number
Tax Period/ Demand belongs to Financial Period*
From
To
Order No.*
Order Date*
Date of Service of Order*
Authority who passed the Order
Status of Demand*
Recovery Initiated
Earlier Law*
State VAT
Section*
Section123
Major Head*
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
Amount Pending for Recovery
Tax (₹)
Interest as per Order (₹)
Penalty (₹)
Fees (₹)
234,234.00
0.00
0.00
Recovery to be initiated immediately*
Reason

View Demand & Collection Register

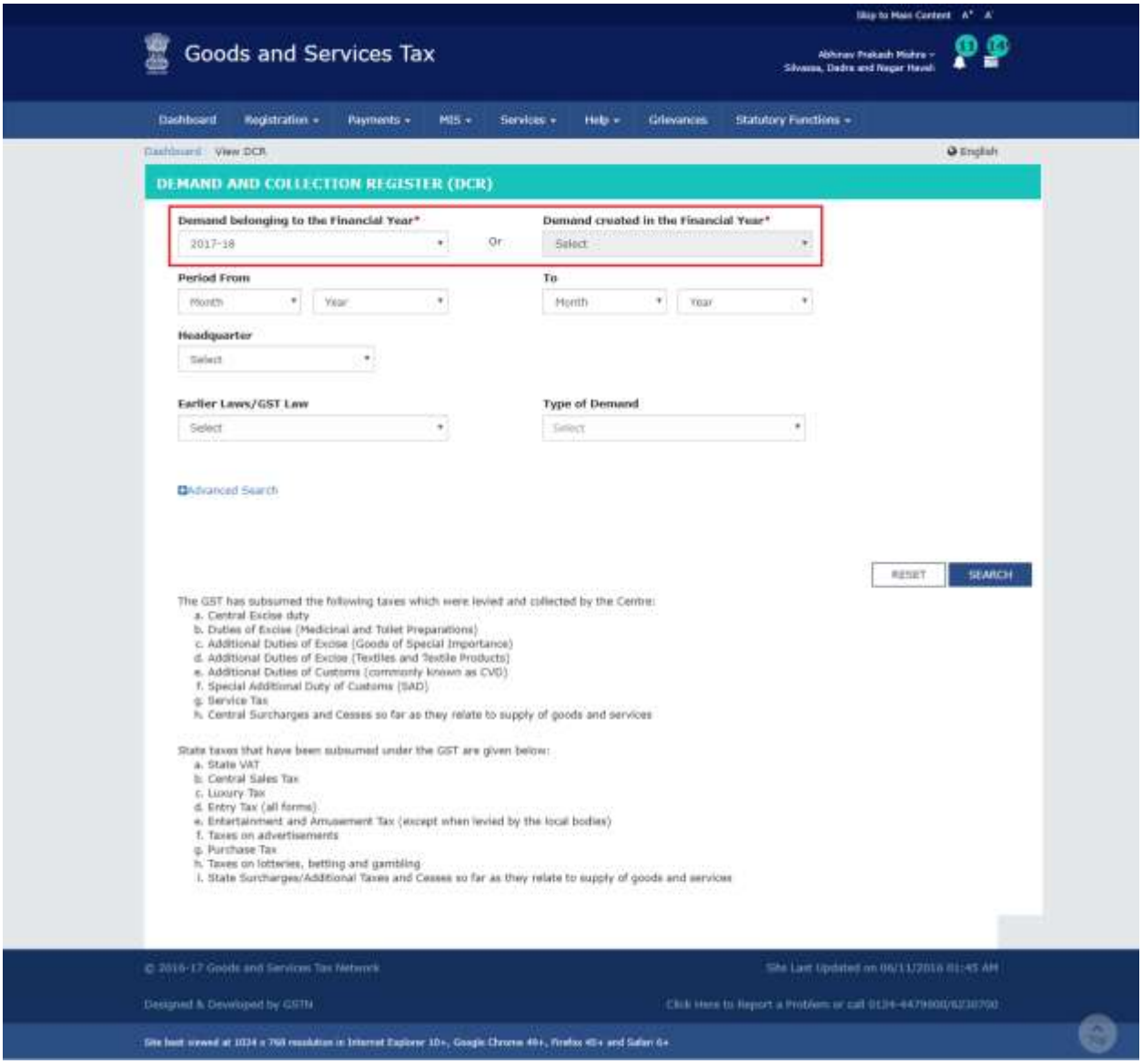
How can I view details in DCR?

To view details in DCR, perform following steps:

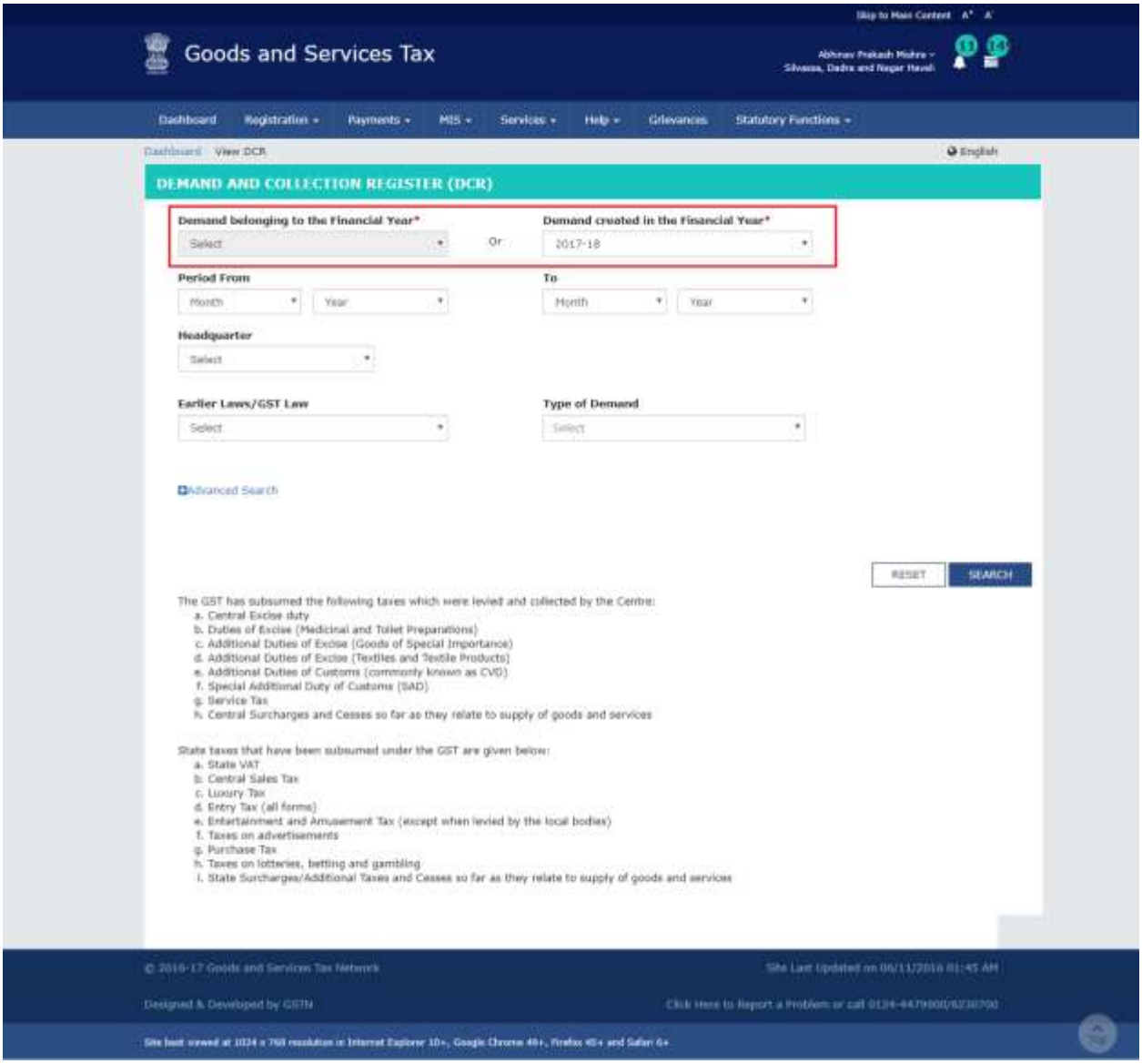
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal.
3. Navigate to **Statutory Functions > Demand and Collection Register > View DCR** option.



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.

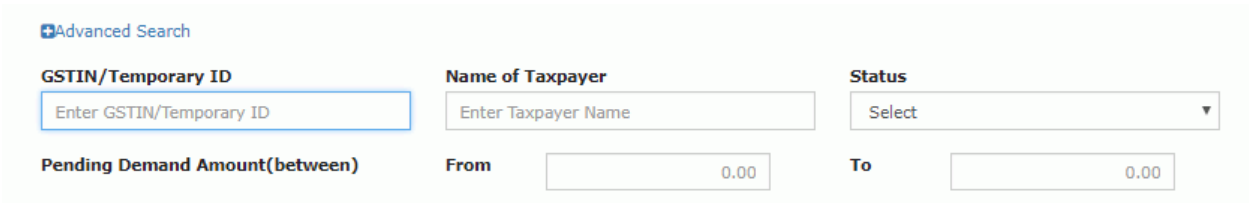


b. If you select any one option from the drop-down list **Demand created in the Financial Year,** the **Demand belonging to the Financial Year** field gets disabled.

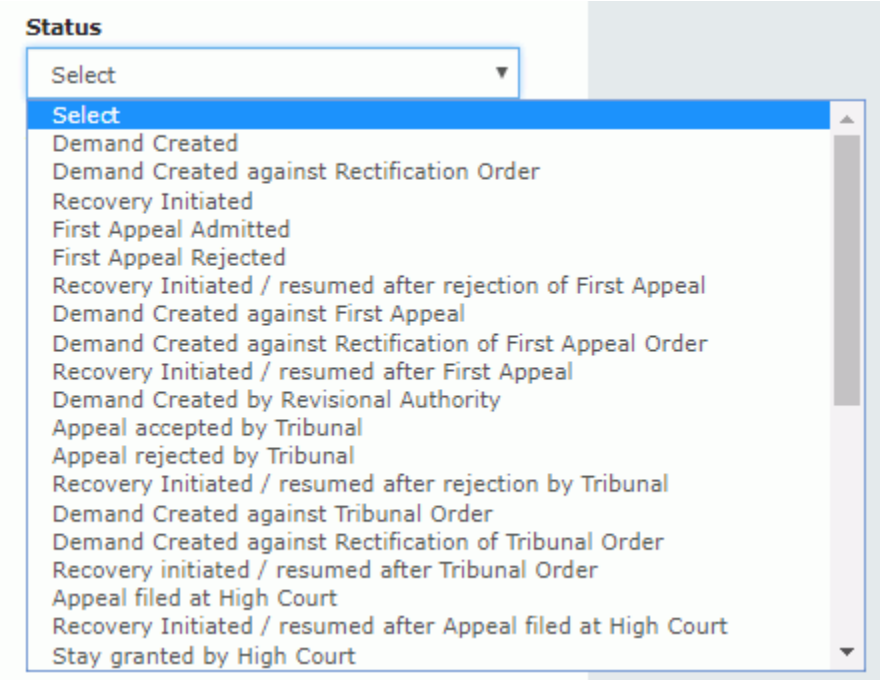


c. You can also use the other filter criteria like **Period From** and **To, Headquarter, Earlier Laws/ GST Laws, Type of Demand** to search the demand.

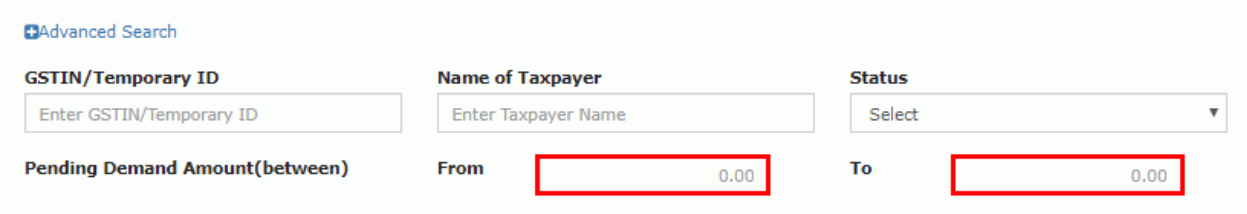
d. You can also use the other filter like GSTIN/Temporary ID, Name of taxpayer under **Advanced Search** to search the demand.



e. You can also search the demand based on status of demand.

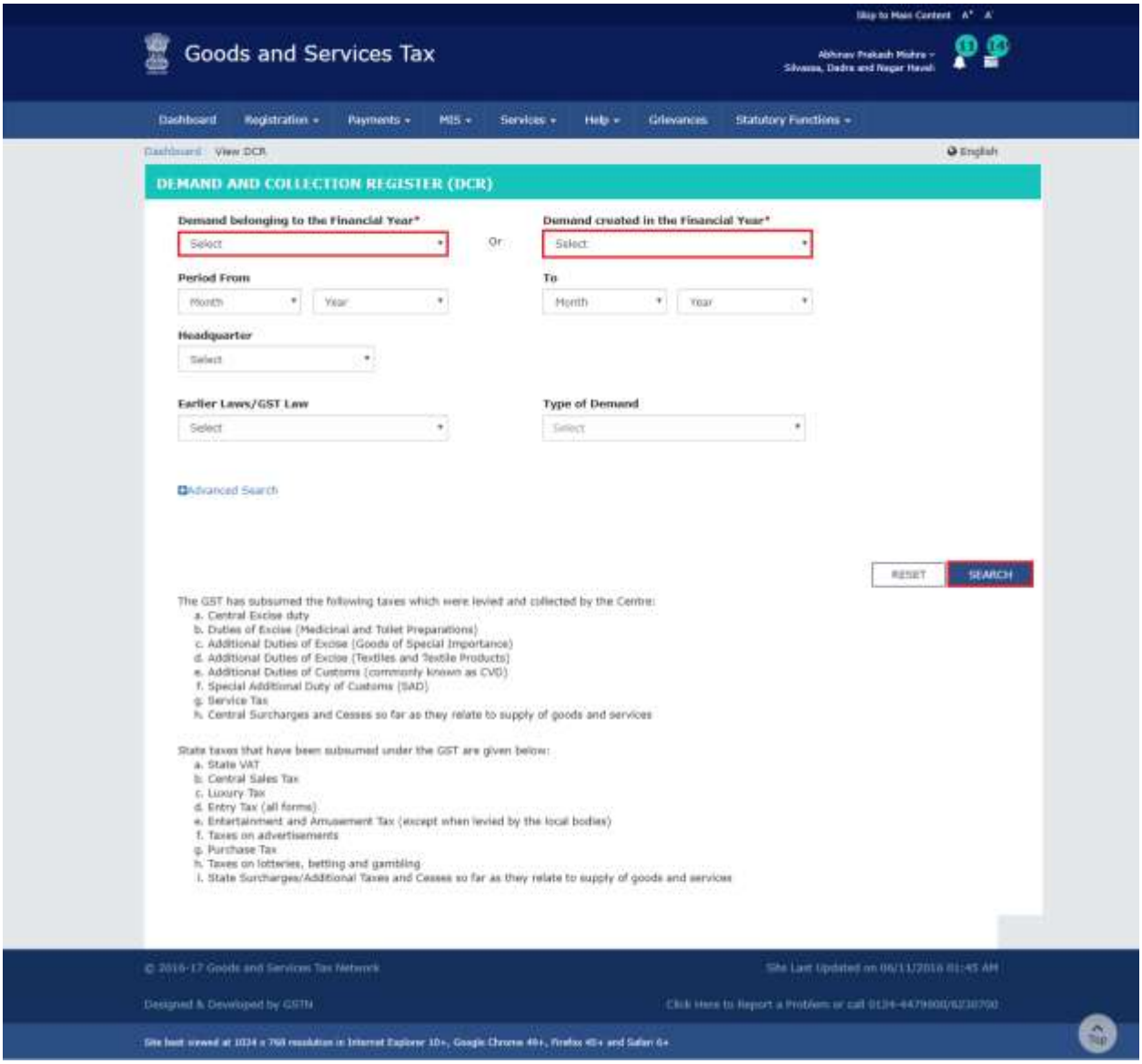


f. You can also search the demand by providing the demand amount range in From and To fields.



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.

Skip to Main Content A+ A-

Goods and Services Tax

Abhinav Prakash Mishra
Silvassa, Dadra and Nagar Haveli

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

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

Headquarter
Select

Earlier Laws/GST Law
Select

Type of Demand
Select

Advanced Search

RESET | SEARCH

Total Records: 26

Demand ID	Date of Demand Order	Source of Demand	GSTIN/UIN/Temporary ID	Name of the Taxpayer	Mobile No.	Tax Period (From - To)
ZA2603180013033	29/03/2018	Adjudication	26AAAAC0267C1ZD	CATHOLIC CLUB	8600338594	MAR-2018 To MAR-2018
ZA2603180013087	29/03/2018	Adjudication	26AJAPN4057F6Z7	SUBHAMAYA NANDA	9550047733	MAR-2018 To MAR-2018
ZA2603180013041	29/03/2018	Adjudication	26AAAAC0267C1ZD	CATHOLIC CLUB	8600338594	MAR-2018 To MAR-2018
ZA2603180013017	29/03/2018	Adjudication	26AAAAC0267C1ZD	CATHOLIC CLUB	8600338594	MAR-2018 To MAR-2018
ZA2603180013070	29/03/2018	Adjudication	26BDJPP2398P7ZG	Rabindra Kumar Pradhan	9677771683	MAR-2018 To MAR-2018
ZA2603180012857	26/03/2018	Adjudication	26AZEPA7151RNZF	MOHD HAMID ALAM	7578757998	JAN-2018 To MAR-2018
ZA2603180012803	26/03/2018	Adjudication	26AZEPA7151RNZF	MOHD HAMID ALAM	7578757998	JAN-2018 To MAR-2018
ZA2603180012712	24/03/2018	Adjudication	26BKHPK3837PMZZ	Manish Koul	9677771683	JAN-2018 To MAR-2018
ZA2603180012750	24/03/2018	Adjudication	26AAAPL6078P1Z5	OMPRAKASH BALKISHAN LAHOTI	9953169583	AUG-2017 To MAR-2018
ZA2603180012680	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:

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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7 (a)

i. Click the link under Integrated Tax, Central Tax, State/UT Tax and Cess to view further details.

Goods and Services Tax

Dashboard | Registration | Payments | MIS | Services | Help | Grievances | Statutory Functions

Dashboard / View DCR

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

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	826000000000980	0	100	0	0	100	Demand Created
018	73	29/03/2018	826000000000980	250	0	0	0	250	Demand Created
018	73	29/03/2018	826000000000980	50	50	50	0	150	Demand Created
018	73	29/03/2018	826000000000980	250	0	0	0	250	Demand Created
018	73	29/03/2018	826000000000980	0	0	0	0	0	Demand Closed and Revised Demand Created
018	74	26/03/2018	826000000000980	0	100	0	0	100	Demand Created
018	74	26/03/2018	826000000000980	0	0	0	0	0	Demand Closed and Revised Demand Created
018	73	24/03/2018	826000000000980	921	1,324	1,088	0	3,333	Demand Created
018	73	24/03/2018	826000000000980	0	0	0	0	0	Demand Closed and Revised Demand Created
018	73	24/03/2018	826000000000980	779	780	780	0	2,339	Demand Created

The GST has subsumed the following taxes which were levied and collected by the Centre:

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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
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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

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.

Tax	Interest	Penalty	Fee	Others	Total
100	0	0	0	0	100

7 (b)
i. Click the **Demand ID** hyperlink to view further details.

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Goods and Services Tax

Abhinav Prakash Mishra
Silvassa, Dadra and Nagar Haveli

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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

Headquarter
Select

Earlier Laws/GST Law
Select

Type of Demand
Select

Advanced Search

RESET | SEARCH

Total Records: 26

Demand ID	Date of Demand Order	Source of Demand	GSTIN/UIN/Temporary ID	Name of the Taxpayer	Mobile No.	Tax Period (From - To)
ZA2603180013033	29/03/2018	Adjudication	26AAAAC0267C1ZD	CATHOLIC CLUB	8600338594	MAR-2018 To MAR-2018
ZA2603180013087	29/03/2018	Adjudication	26AJAPN4057F6Z7	SUBHAMAYA NANDA	9550047733	MAR-2018 To MAR-2018
ZA2603180013041	29/03/2018	Adjudication	26AAAAC0267C1ZD	CATHOLIC CLUB	8600338594	MAR-2018 To MAR-2018
ZA2603180013017	29/03/2018	Adjudication	26AAAAC0267C1ZD	CATHOLIC CLUB	8600338594	MAR-2018 To MAR-2018
ZA2603180013070	29/03/2018	Adjudication	26BDJPP2398P7ZG	Rabindra Kumar Pradhan	9677771683	MAR-2018 To MAR-2018
ZA2603180012857	26/03/2018	Adjudication	26AZEPA7151RNZF	MOHD HAMID ALAM	7578757998	JAN-2018 To MAR-2018
ZA2603180012803	26/03/2018	Adjudication	26AZEPA7151RNZF	MOHD HAMID ALAM	7578757998	JAN-2018 To MAR-2018
ZA2603180012712	24/03/2018	Adjudication	26BKHPK3837PMZZ	Manish Koul	9677771683	JAN-2018 To MAR-2018
ZA2603180012750	24/03/2018	Adjudication	26AAAPL6078P1Z5	OMPRAKASH BALKISHAN LAHOTI	9953169583	AUG-2017 To MAR-2018
ZA2603180012680	24/03/2018	Adjudication	26BKHPK3837PMZZ	Manish Koul	9677771683	JAN-2018 To MAR-2018

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g. Service Tax
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State taxes that have been subsumed under the GST are given below:

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c. Luxury Tax
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f. Taxes on advertisements
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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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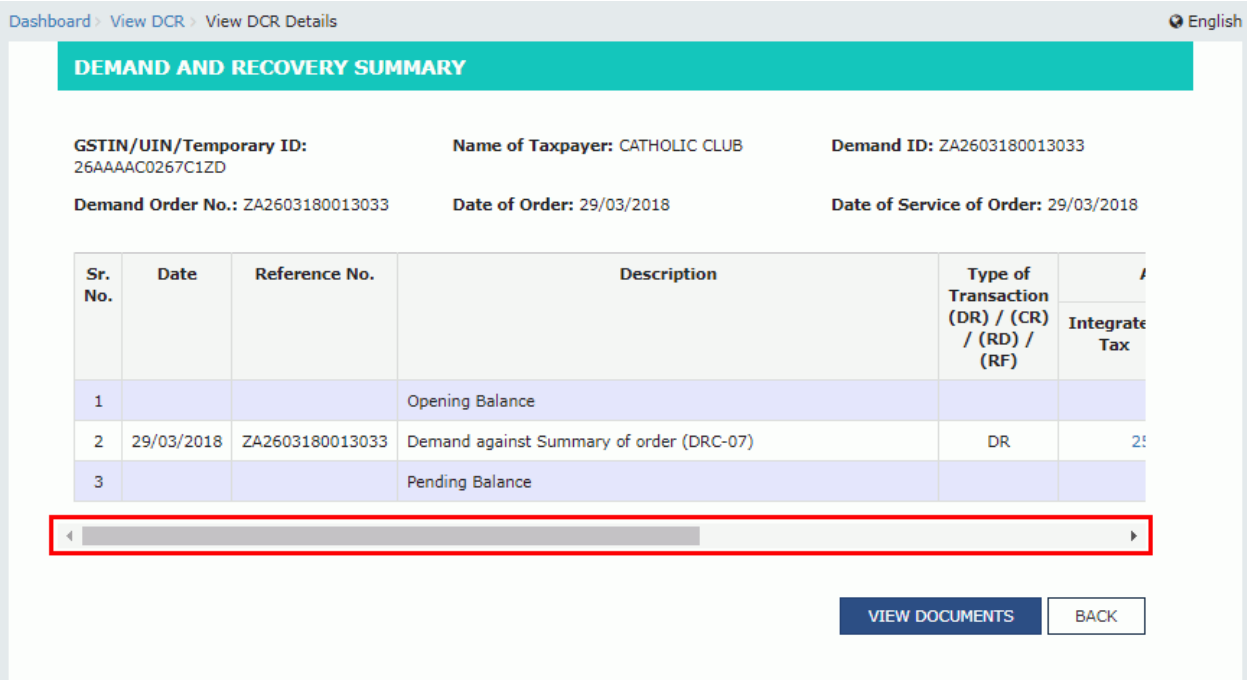
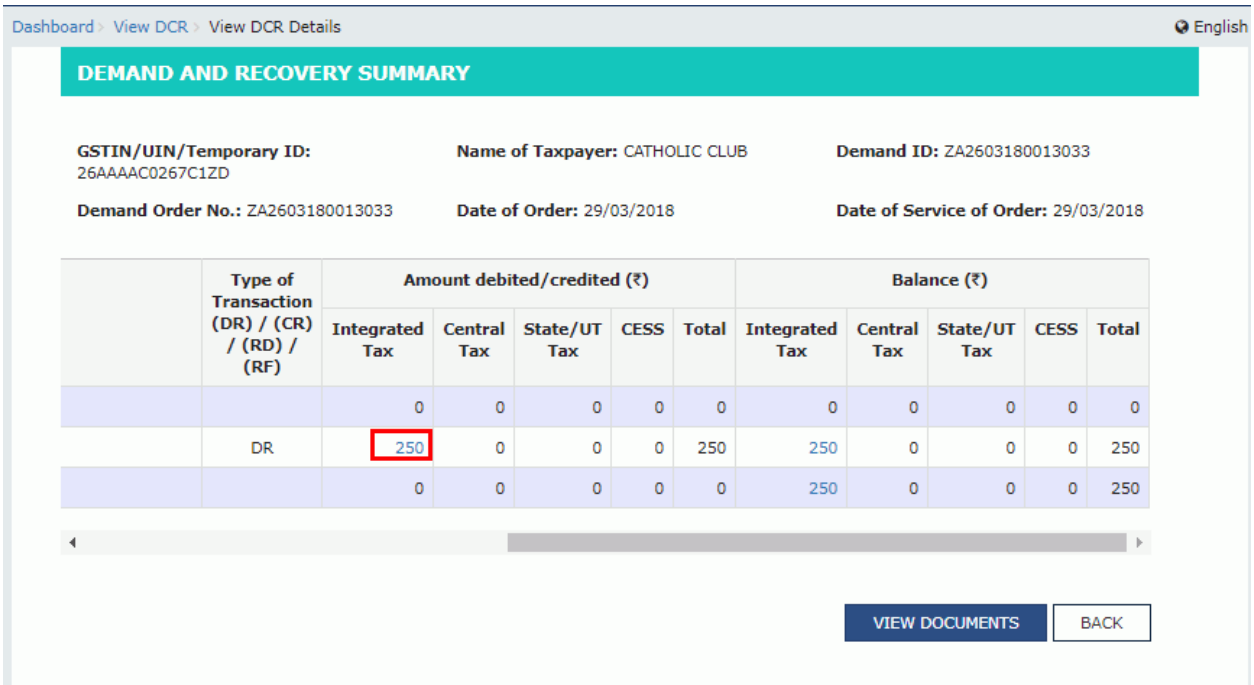
ii. The **Demand and Recovery Summary** page is displayed. Use the scroll bar to move to the right to view other details.



iii. Click the link under Integrated Tax, Central Tax, State/UT Tax and Cess to view further details.

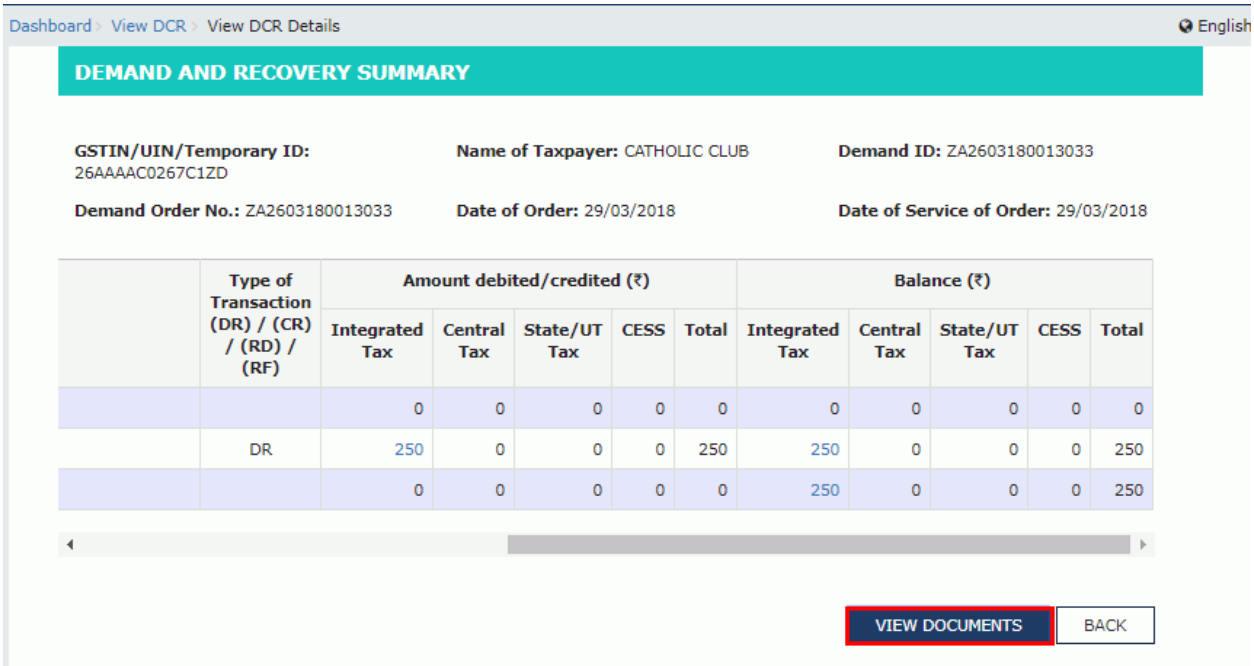


Note: The Minor Heads include: Tax, Interest, Penalty, Fee and Others. The Minor Head wise balance is displayed for the selected Major Head.

iv. Click the **Close** button.

Tax	Interest	Penalty	Fee	Others	Total
250	0	0	0	0	250

v. You can click the **VIEW DOCUMENTS** button to view the documents.



	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	250	0	0	0	250	250	0	0	0	250
		0	0	0	0	0	250	0	0	0	250

vi. The PDF document is displayed. You can click on the **PDF** icon to download the document in PDF format.

Printed doc

Dashboard > View DCR > View DCR Details

Englis

DEMAND AND RECOVERY SUMMARY

GSTIN/UIN/Temporary ID: 26AAAAC0267C1ZD

Name of Taxpayer: CATHOLIC CLUB

Demand ID: ZA2603180013033

Demand Order No.: ZA2603180013033

Date of Order: 29/03/2018

Date of Service of Order: 29/03/2018

Sr. No.	Date	Reference No.	Description	Type of Transaction (DR) / (CR) / (RD) / (RF)	Integrate Tax
1			Opening Balance		
2	29/03/2018	ZA2603180013033	Demand against Summary of order (DRC-07)	DR	25
3			Pending Balance		

VIEW DOCUMENTS BACK

Attached Document(s)

1.

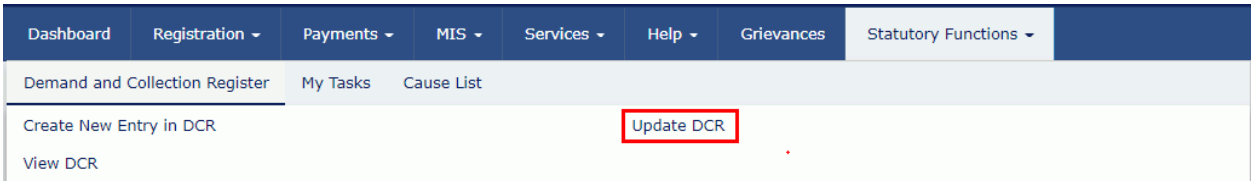
Update Demand & Collection Register for Earlier Laws

A. Update Entry in DCR
B. Review Entry in DCR

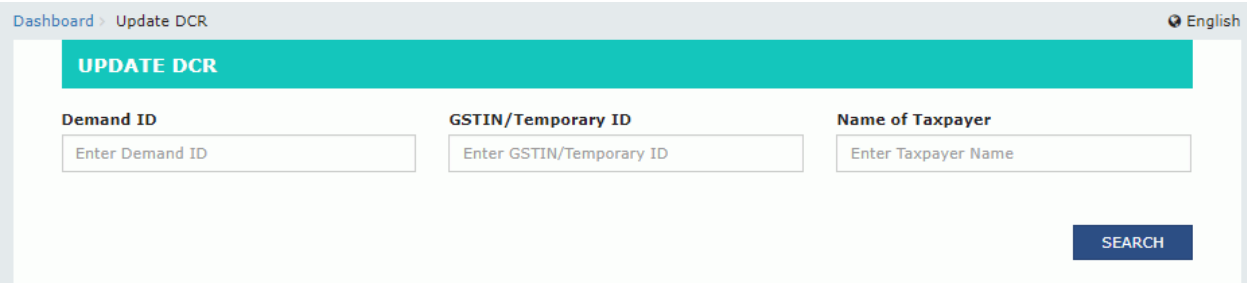
A. How can I update entry in DCR for Earlier Laws?

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.



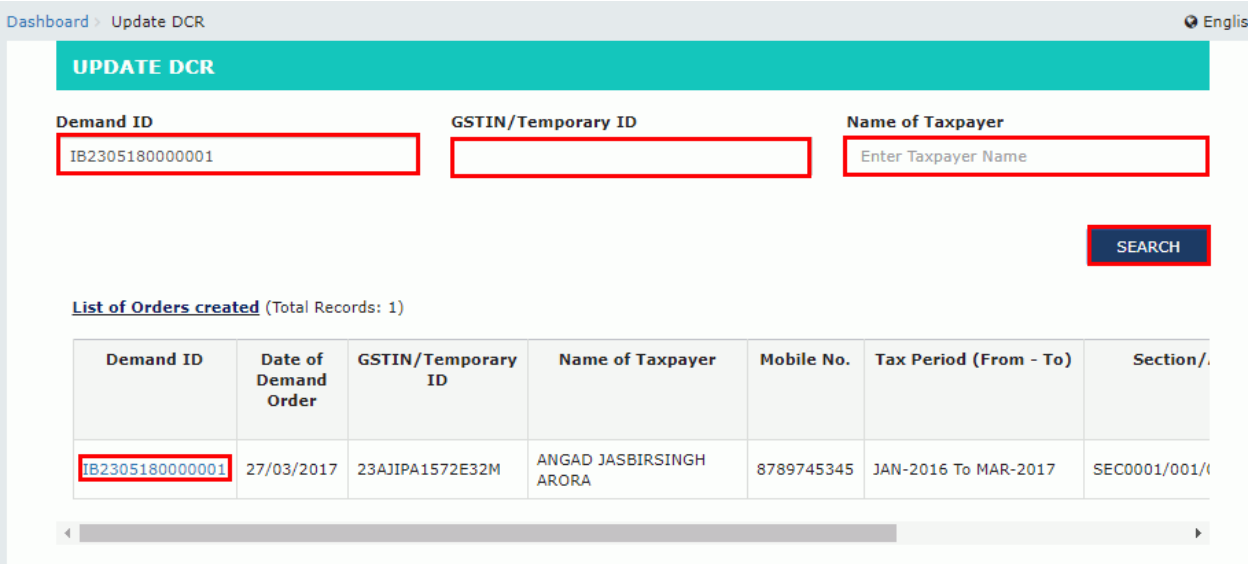
The **UPDATE DCR** page is displayed.



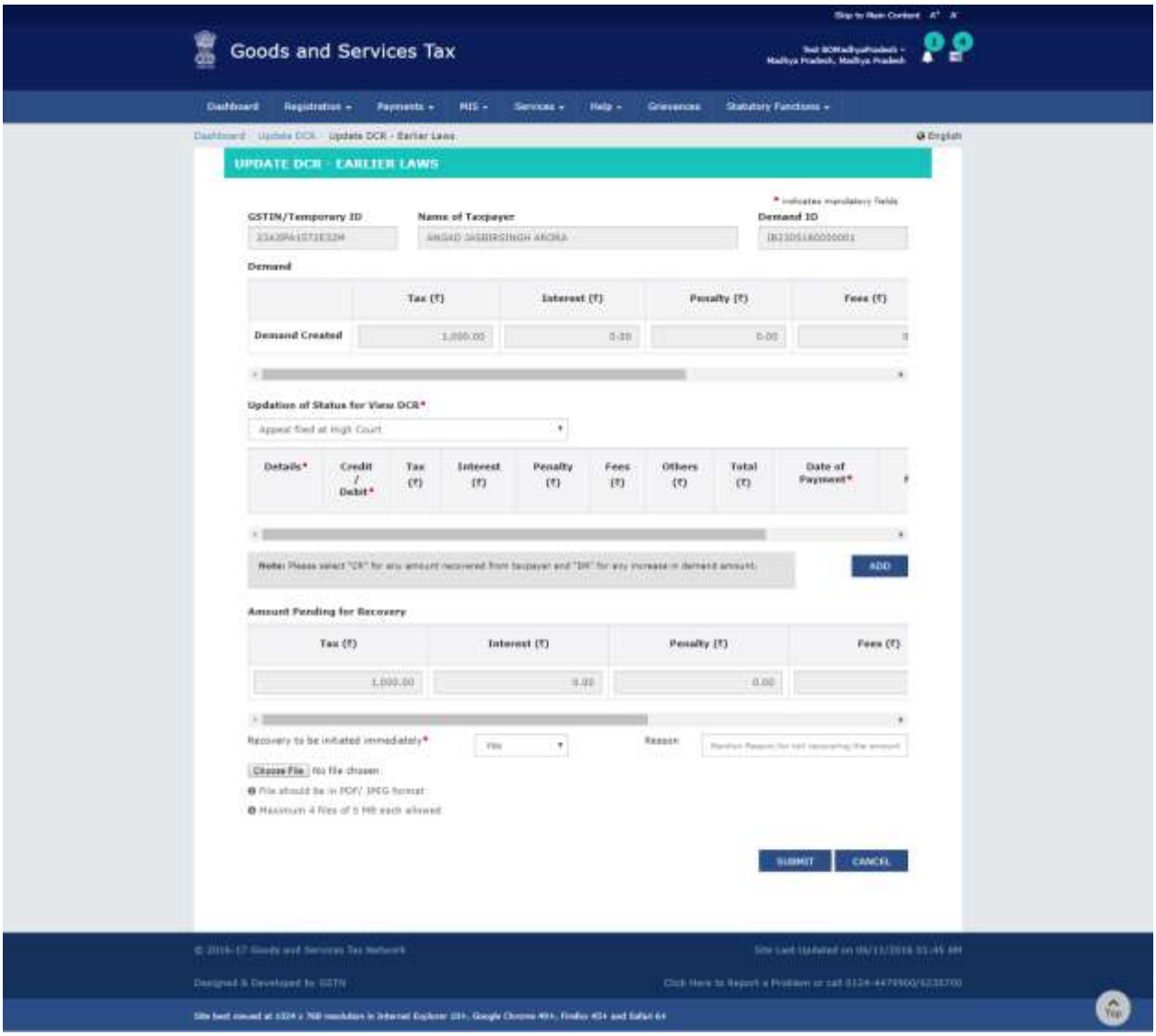
4. You can search the demand either by entering **Demand ID/ GSTIN/Temporary ID/ Name of taxpayer**.
5. Click the **SEARCH** button.

The search results are displayed.

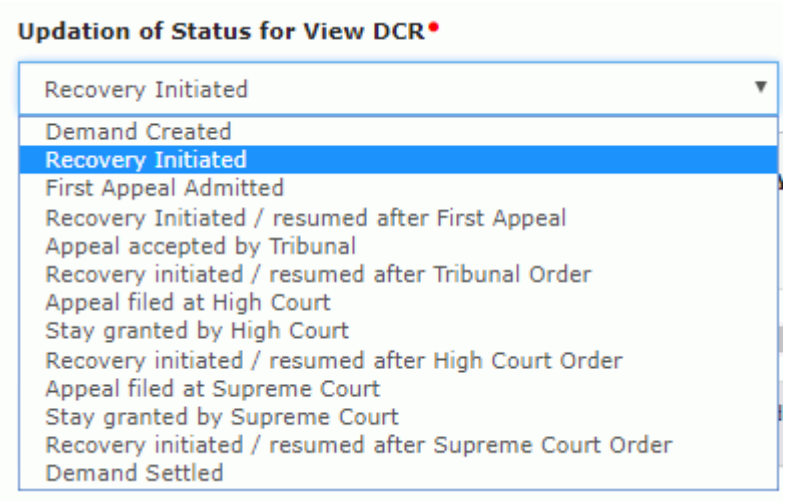
6. Click the **Demand ID** link to view the details of demand.



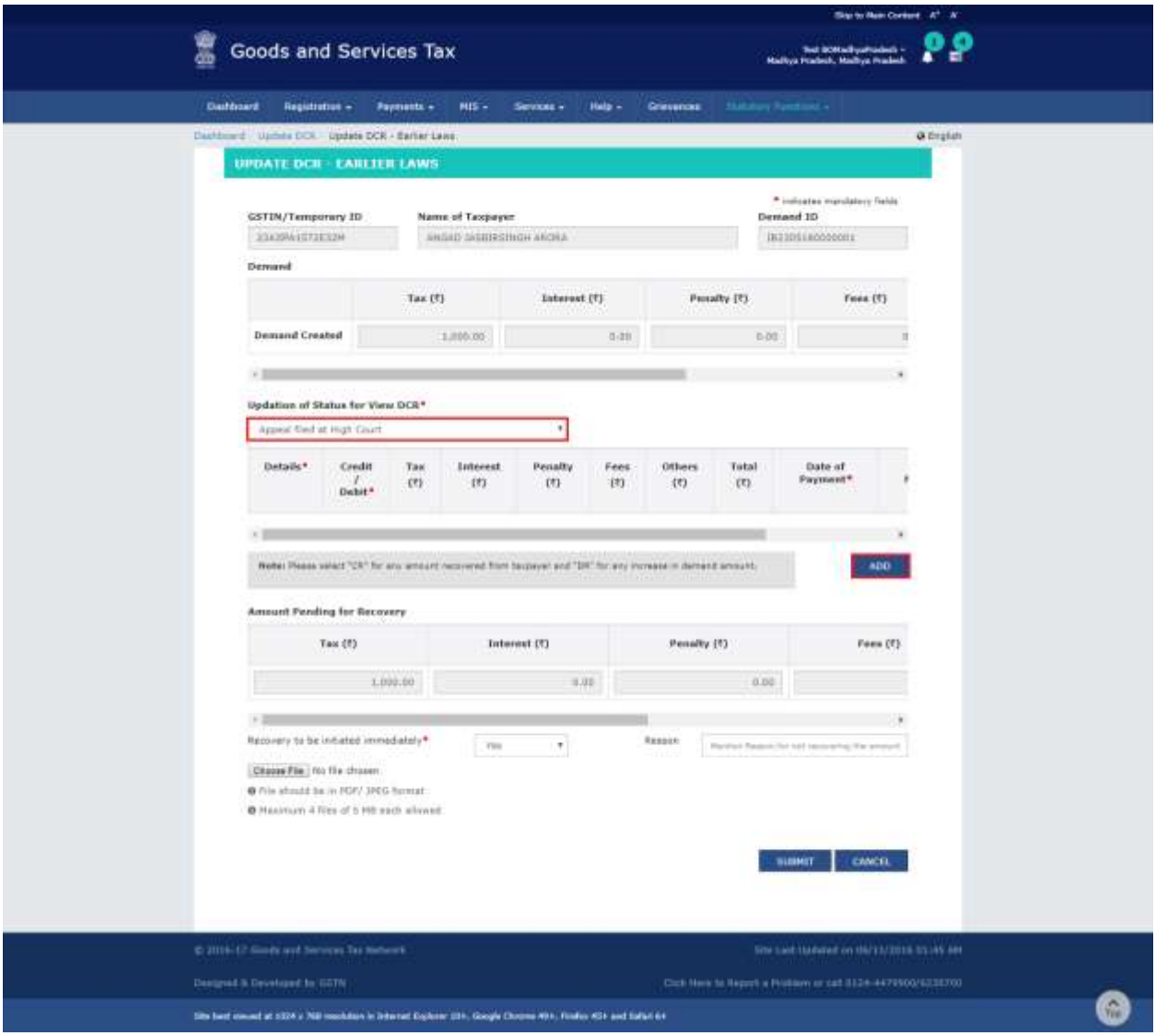
7. The **UPDATE DCR - EARLIER LAWS** page is displayed.



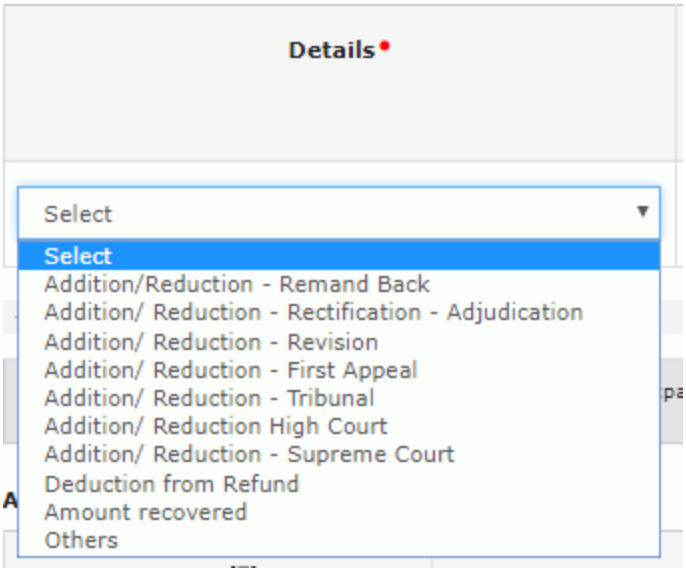
8. Select the Status for View DCR from the **Updation of Status for View DCR** drop-down list.



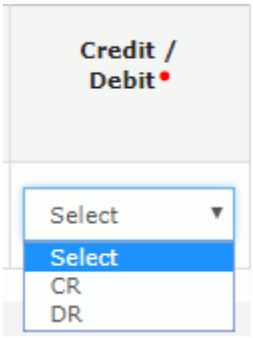
9. Click the **ADD** button and enter the details.



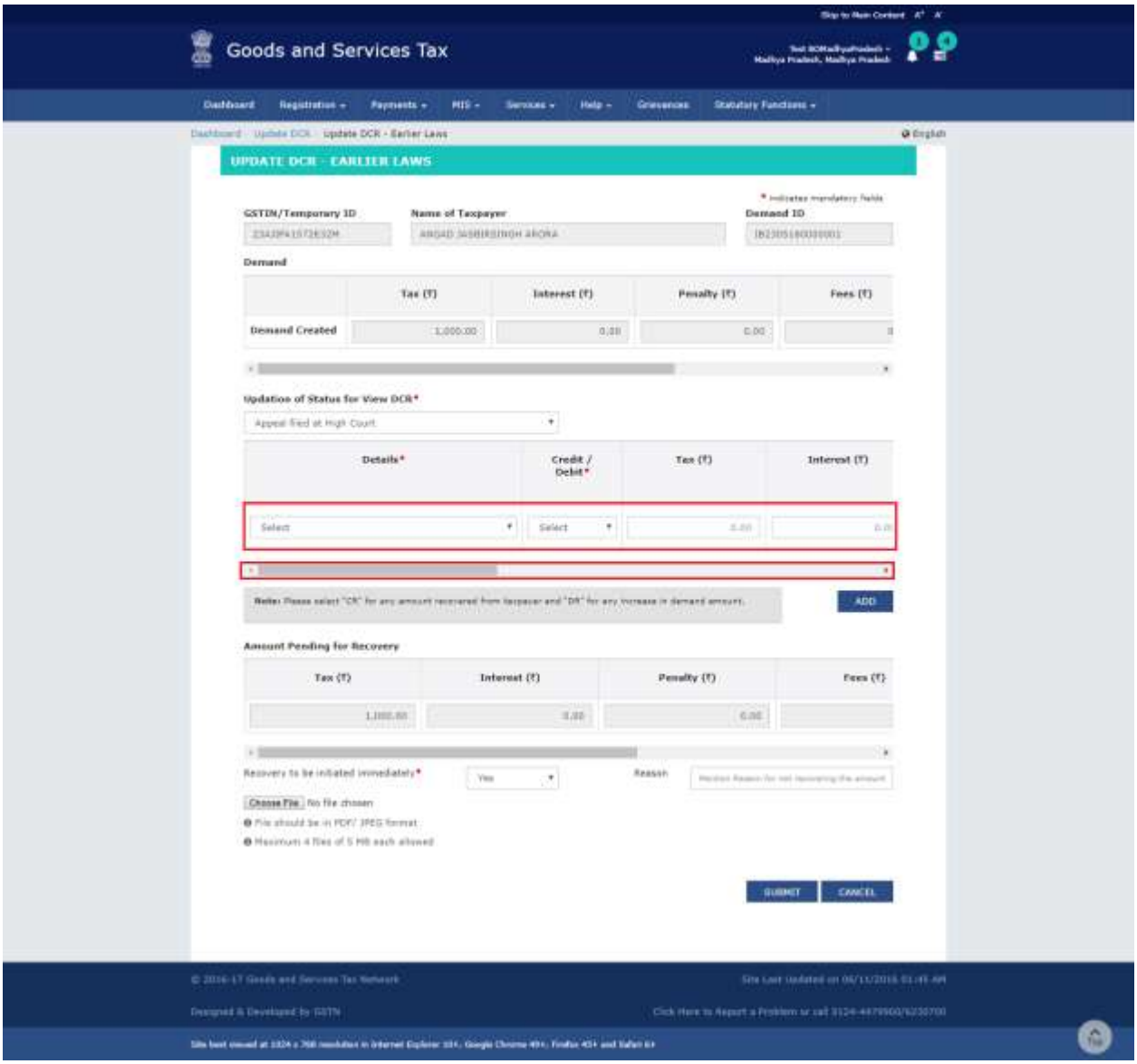
10. Select the details from the drop-down list.



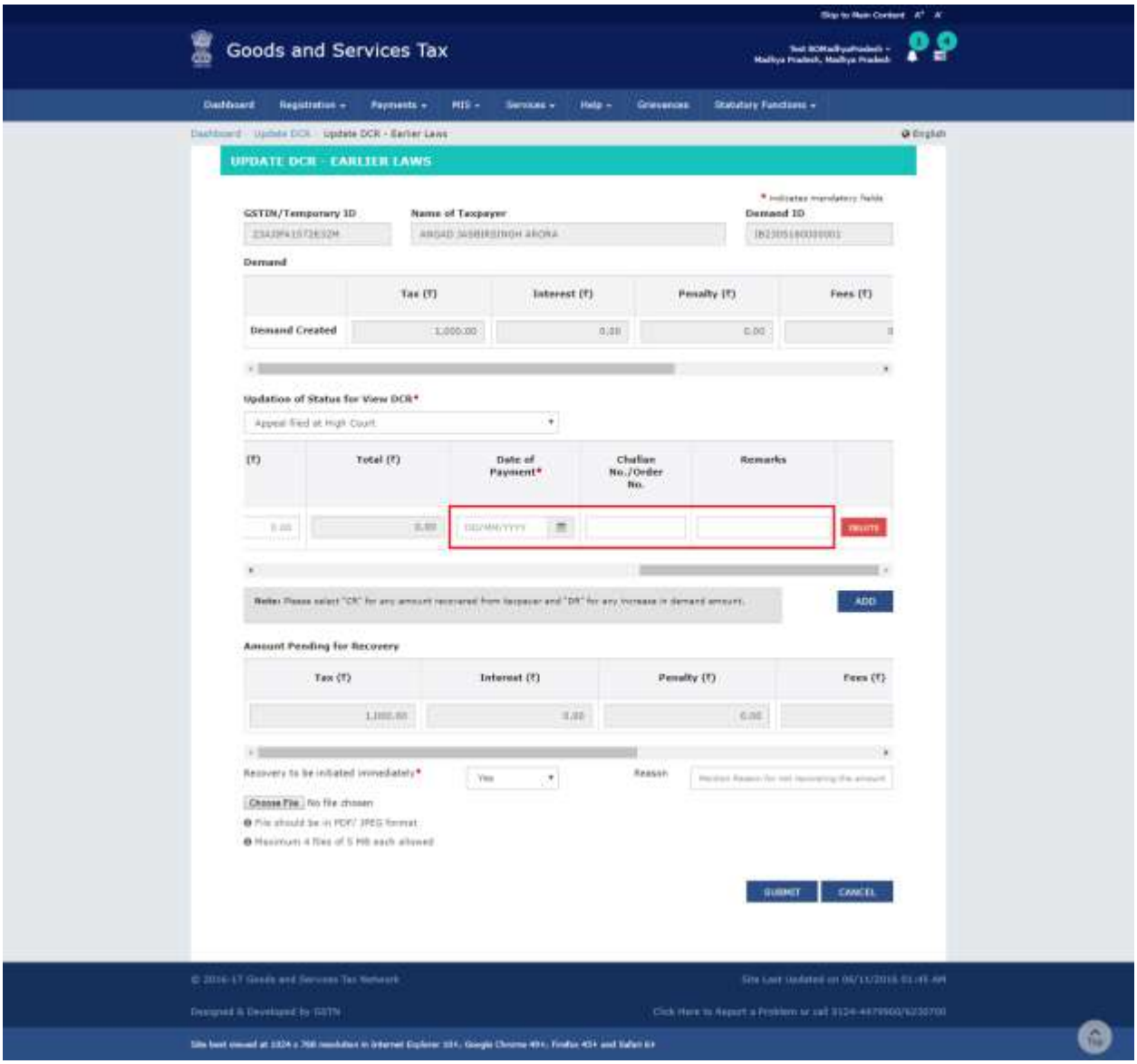
11. You can select “CR” for any amount recovered from taxpayer and “DR” for any increase in demand amount.



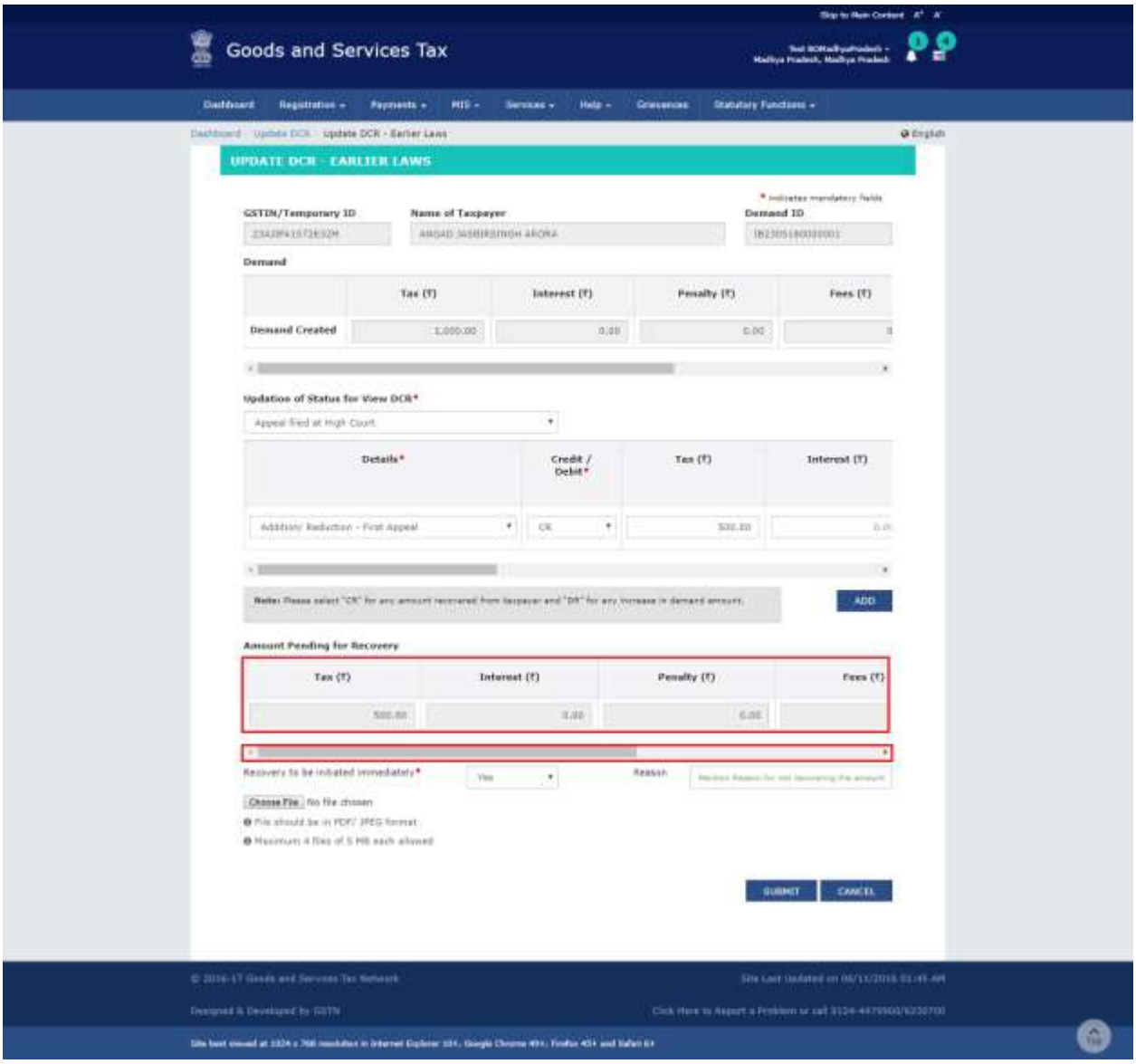
12. Enter the Tax and Interest details and use the scroll bar to move right to enter other details.



13. Enter the Date of Payment, Challan No./Order No. and Remarks for payment made.



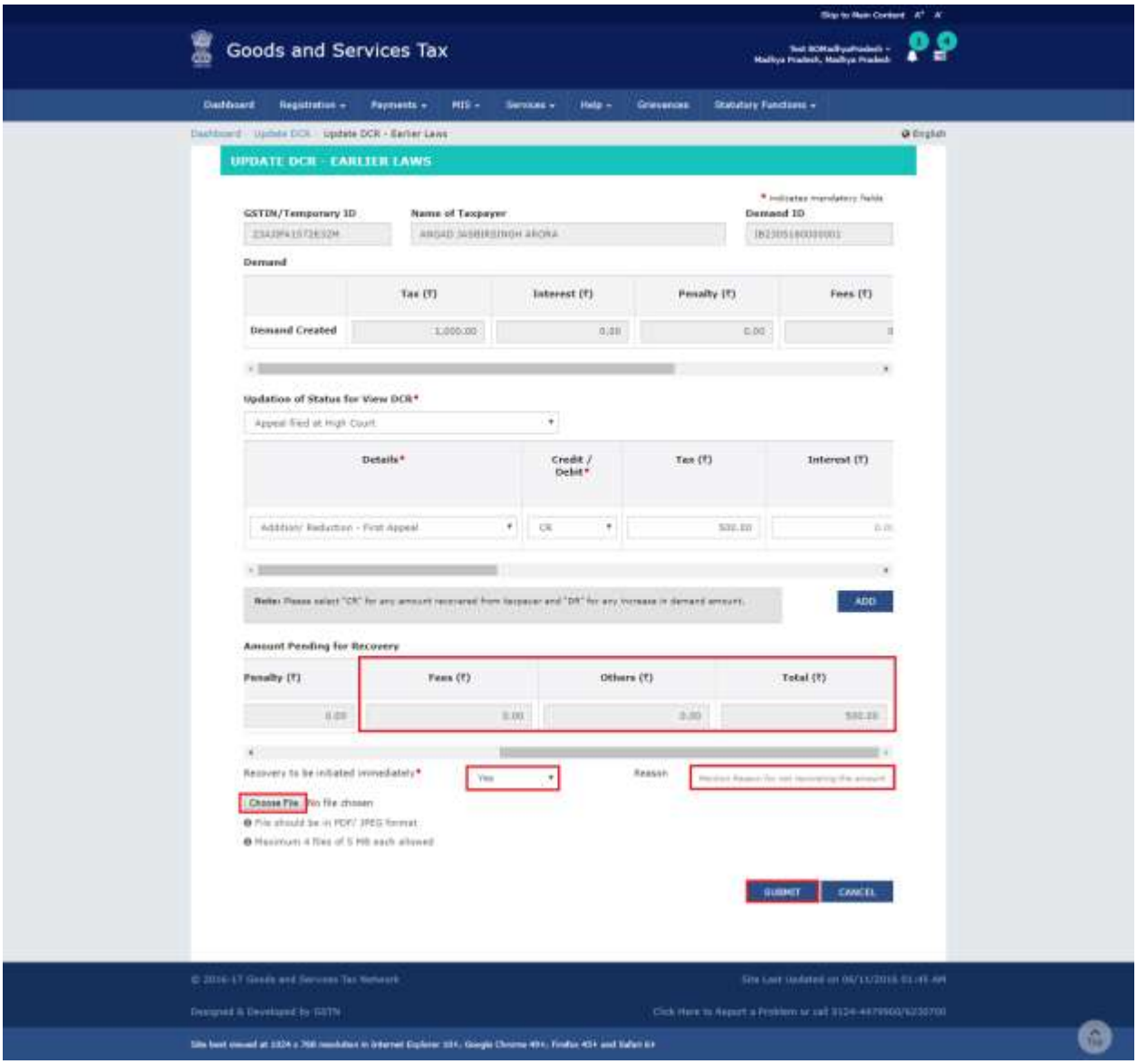
14. Amount Pending for Recovery is displayed based on details entered.



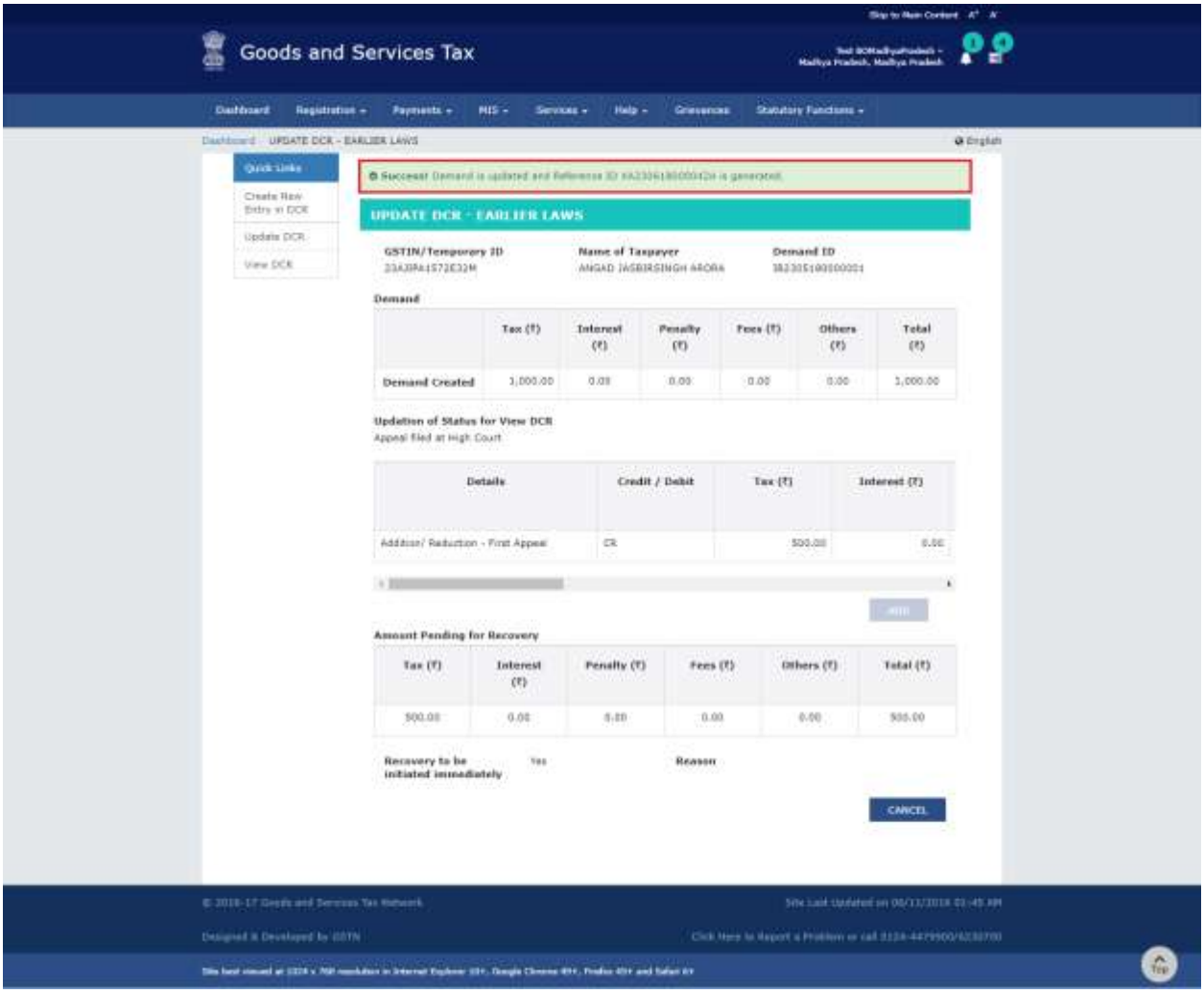
15. Scroll to the right using the scroll bar to view other details.
16. Select Yes for **Recovery to be initiated immediately** in case amount pending has to be recovered immediately. Or else, select No,
17. In case you select No, in the Reason field, enter the reason for not recovering the demand immediately.
18. Click the **Choose File** button to upload any supporting document.

Note: You can upload PDF/ JPEG file format only with maximum 4 files of 5 MB each.

19. Click the **SUBMIT** button.



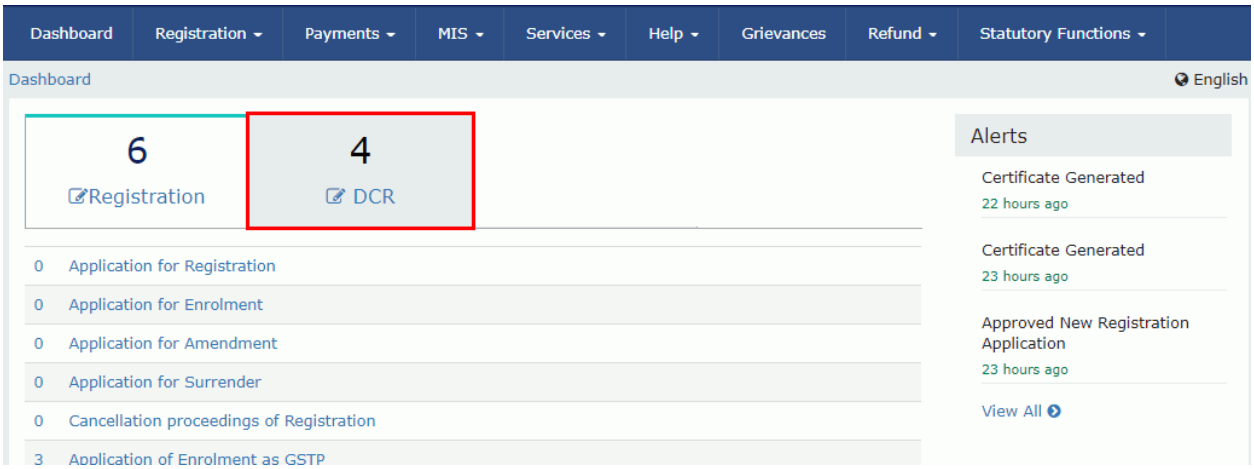
20. A success message is displayed that demand is updated. Once you update the DCR, this will go to Senior Recovery Officer for review.



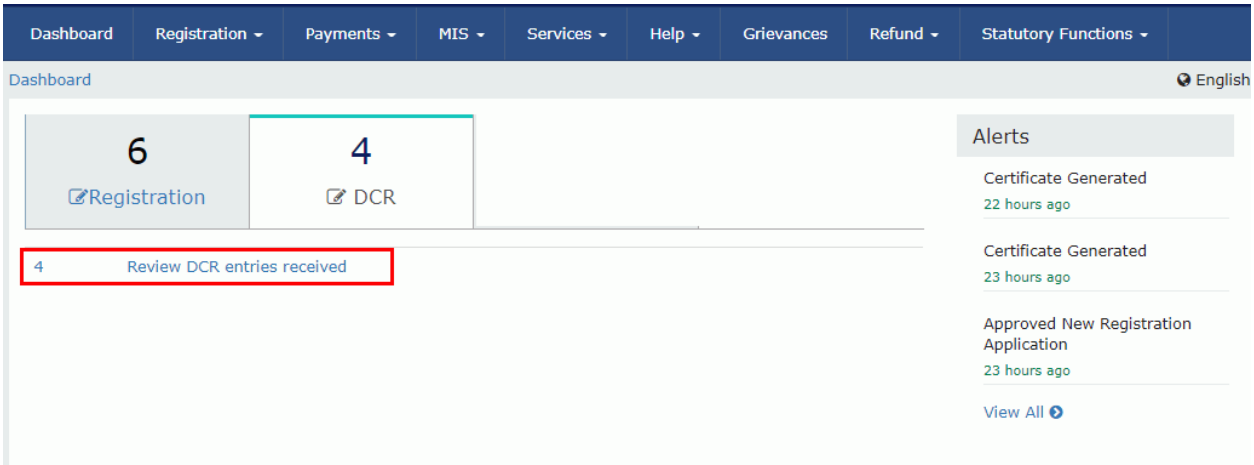
B. How can I review entry in DCR?

To review entry in DCR, perform following steps:

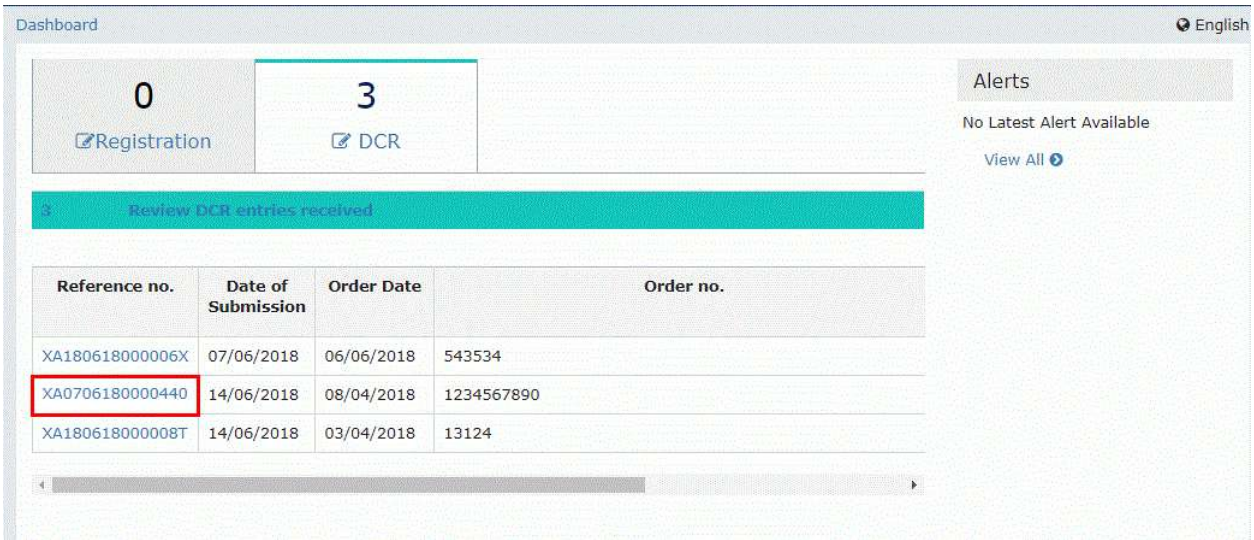
1. Access the GST Portal. The **GST Home** page is displayed.
2. Using your valid credentials, login to the GST Portal as a Senior Recovery Officer.
3. The Senior Recovery Officer's Dashboard is displayed. Click on the **DCR** tab.



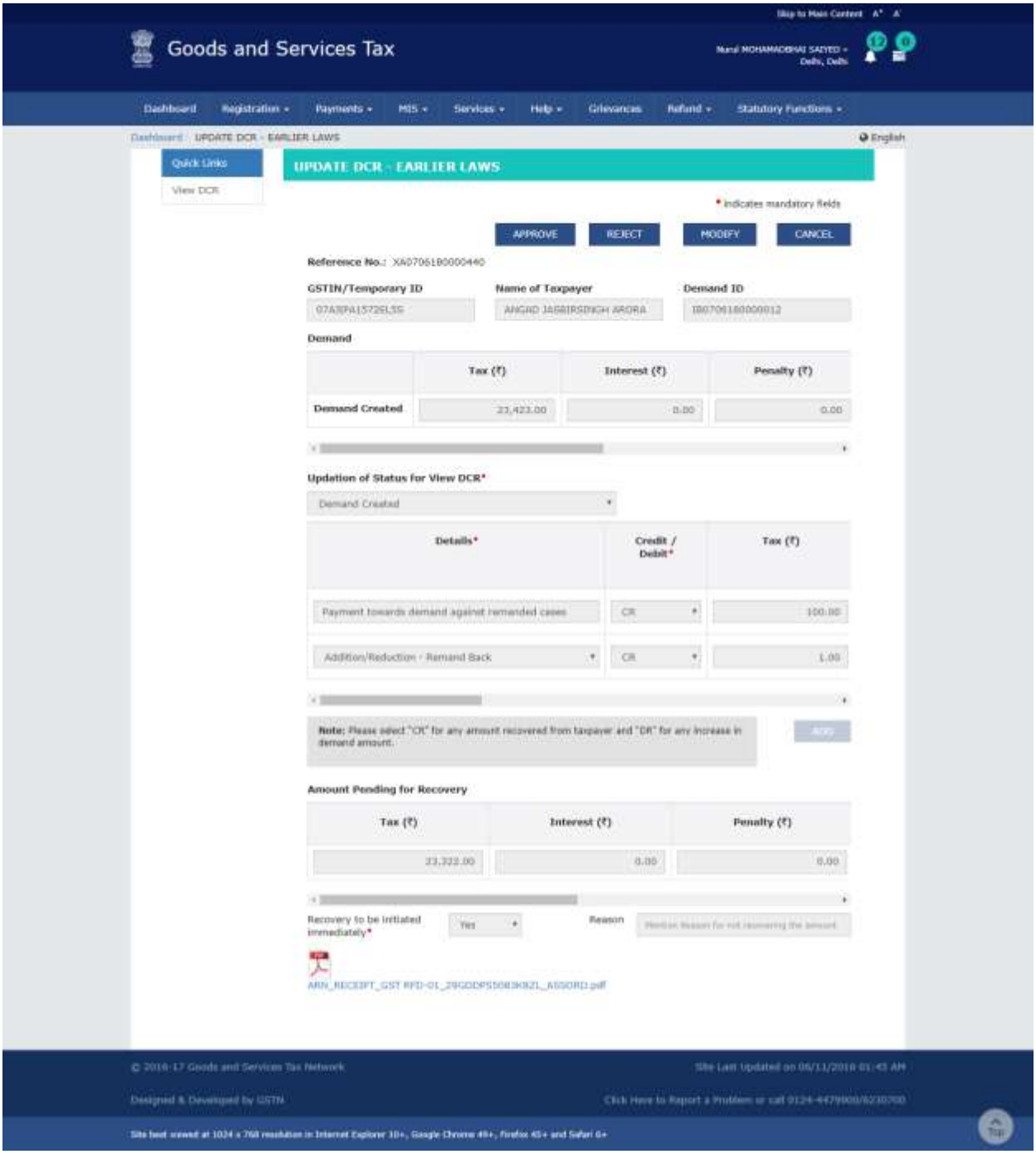
4. This tab shows all the DCRs pending with tax official for review. Click on the **Review DCR entries received** link to view the list of DCRs that needs to be reviewed.



5. Click the **Reference no.** link to view the DCR.



6. The **DCR Entry for Review** page is displayed. You can either Approve, Reject, Modify or Cancel the DCR.

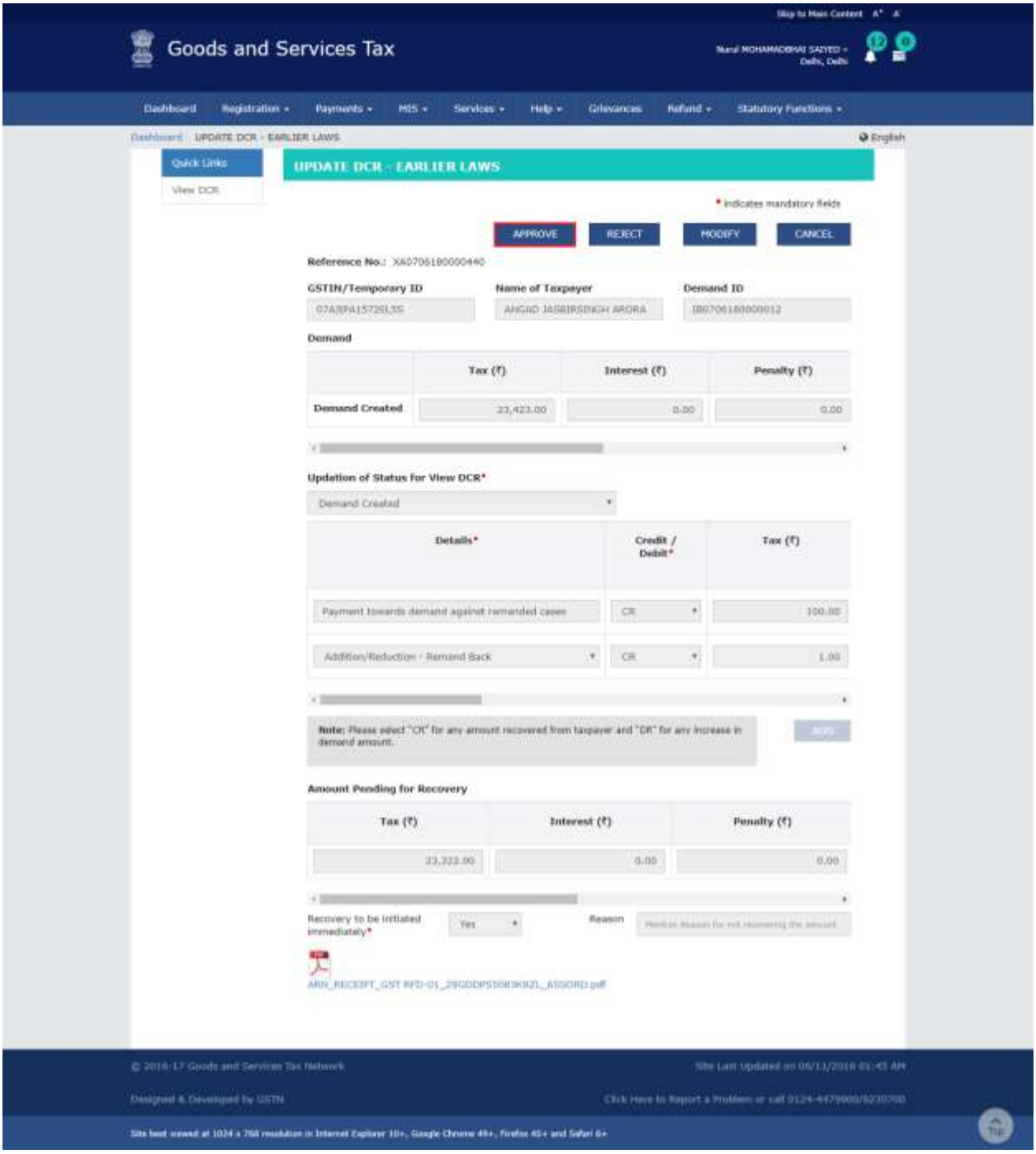


7. Click each link to know more about the same.

(i). APPROVE DCR
(ii). REJECT DCR
(iii).MODIFY DCR
(vi). CANCEL DCR

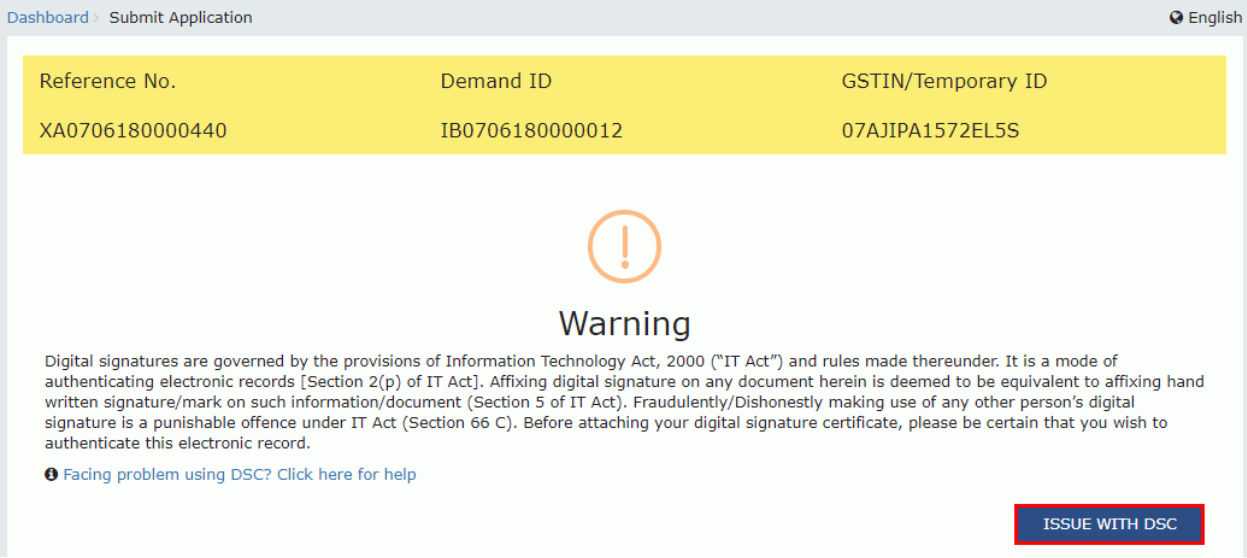
7(i) APPROVE DCR

a. Click the **APPROVE** button to approve the DCR.

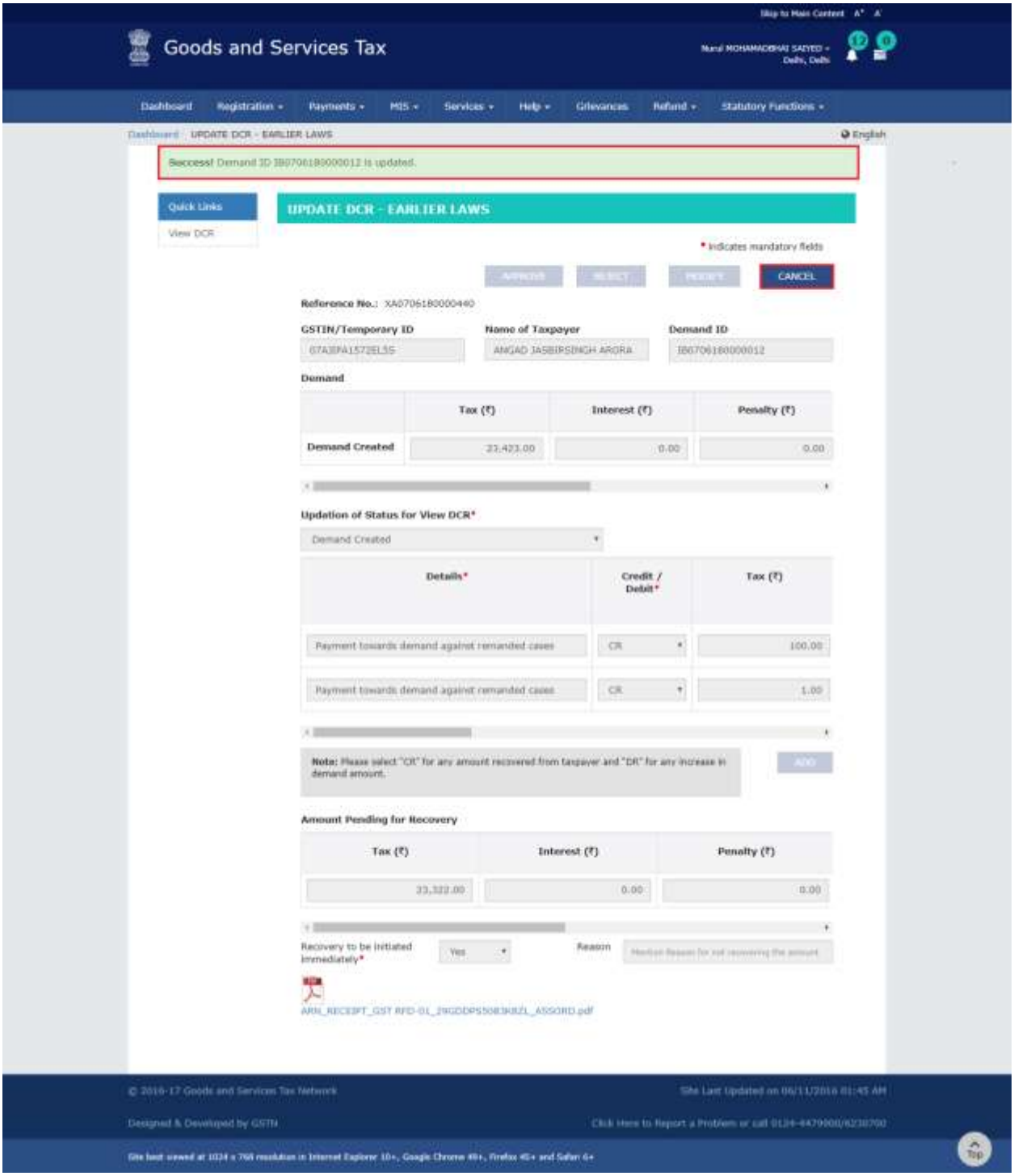


b. Click the **YES** button.

c. Click the **SUBMIT WITH DSC** button.

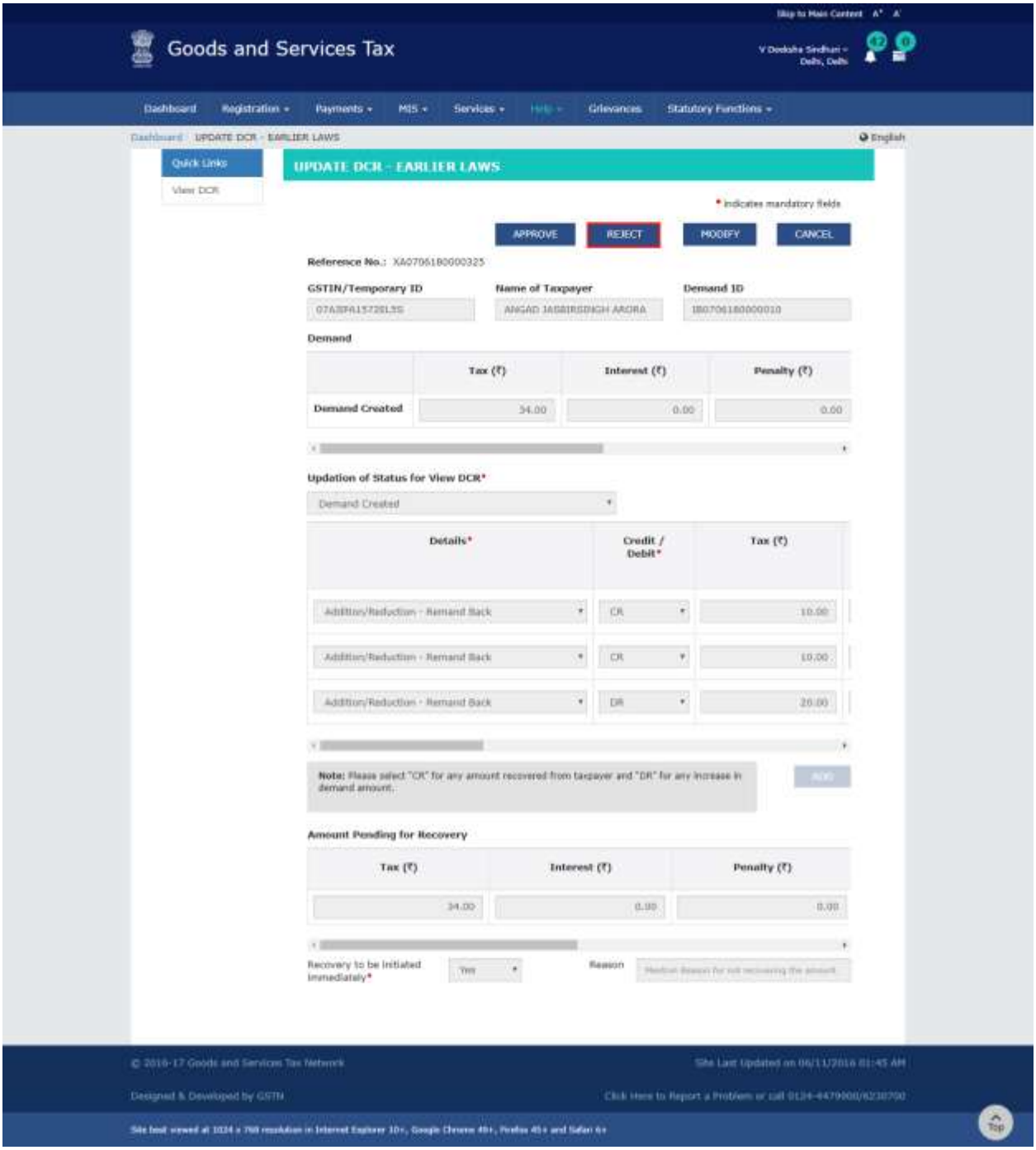


d. A success message is displayed that Demand is updated. Click the **CANCEL** button to go to Dashboard.

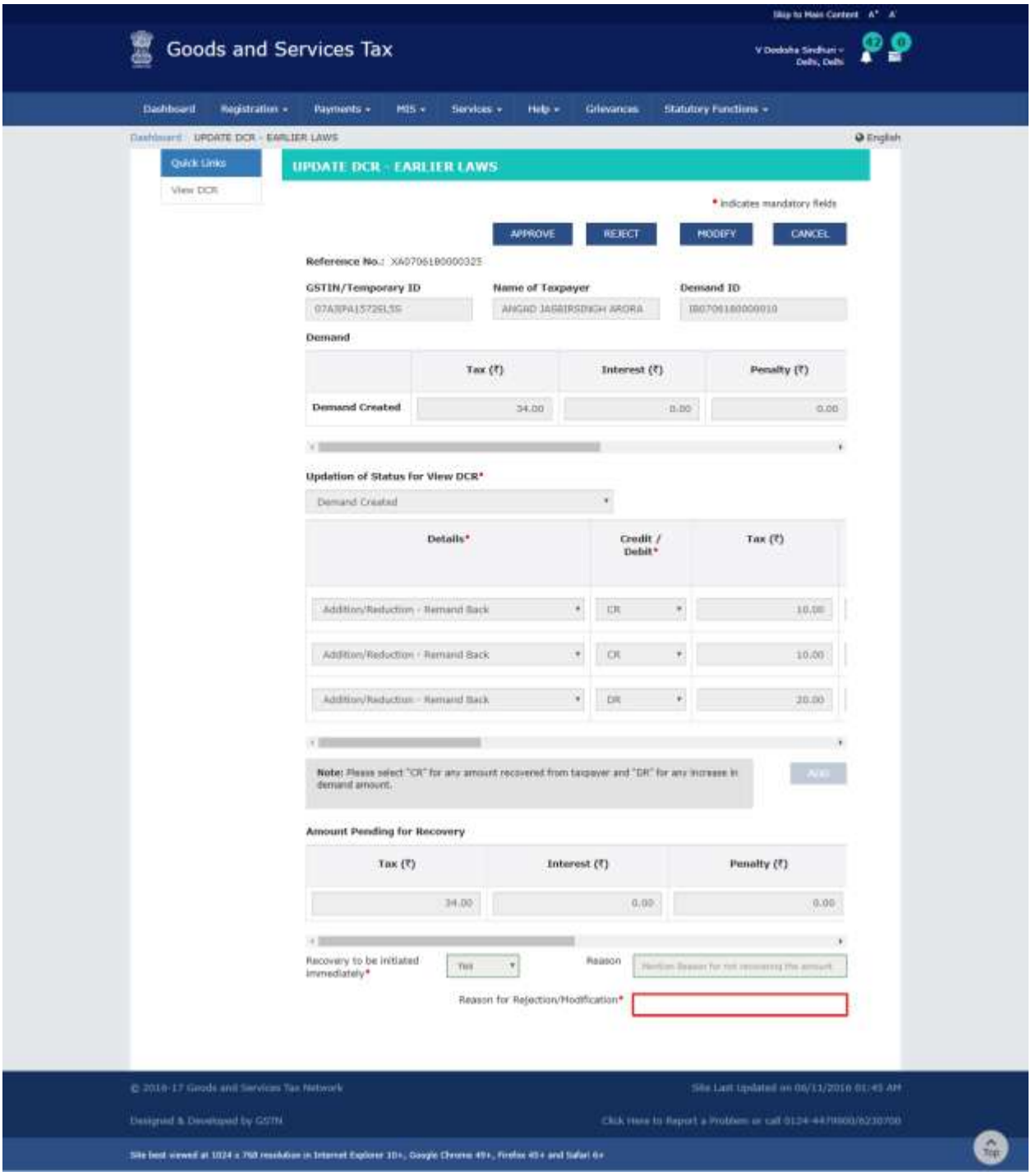


7(ii) REJECT DCR

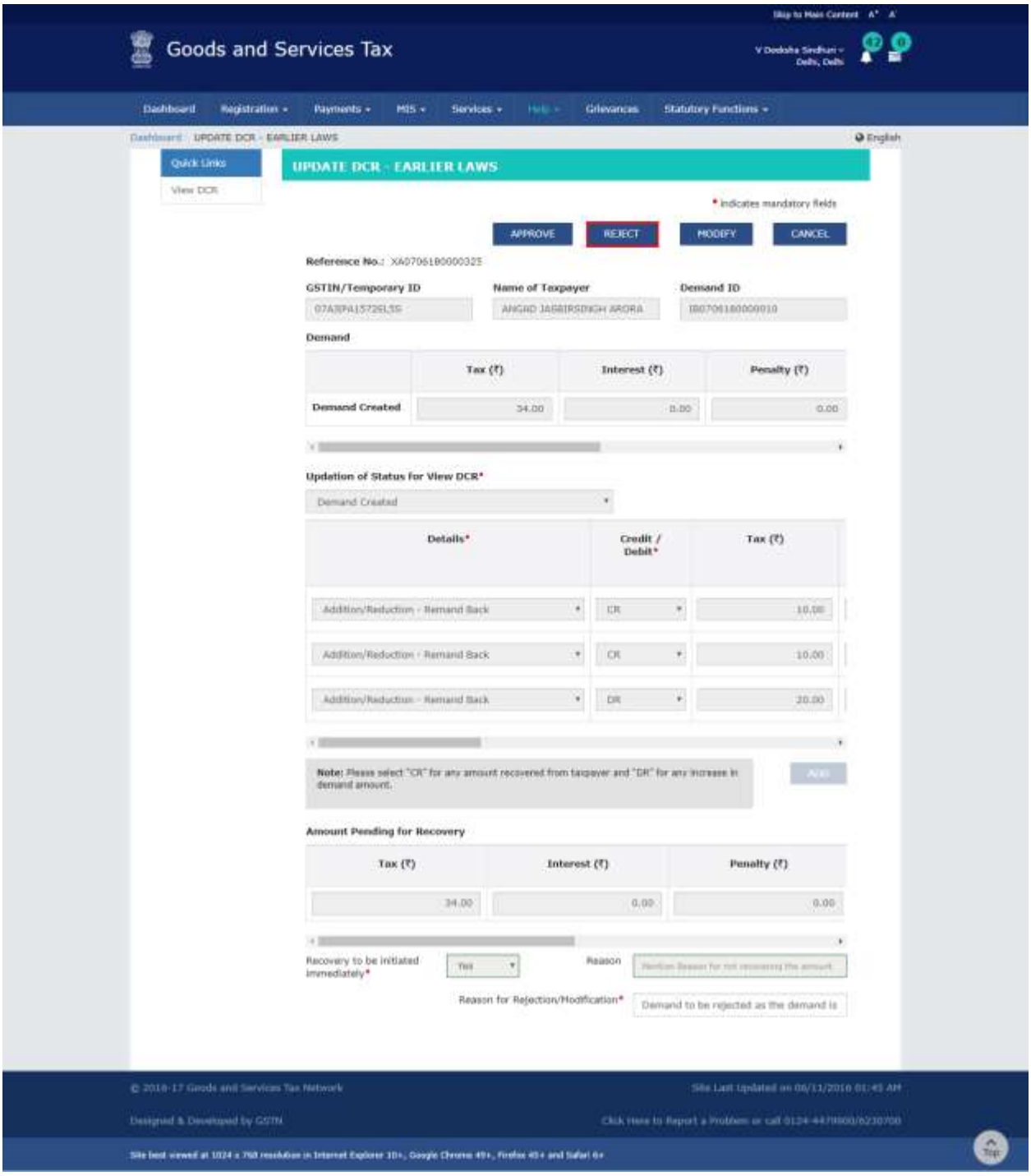
a. Click the **REJECT** button to reject the DCR.



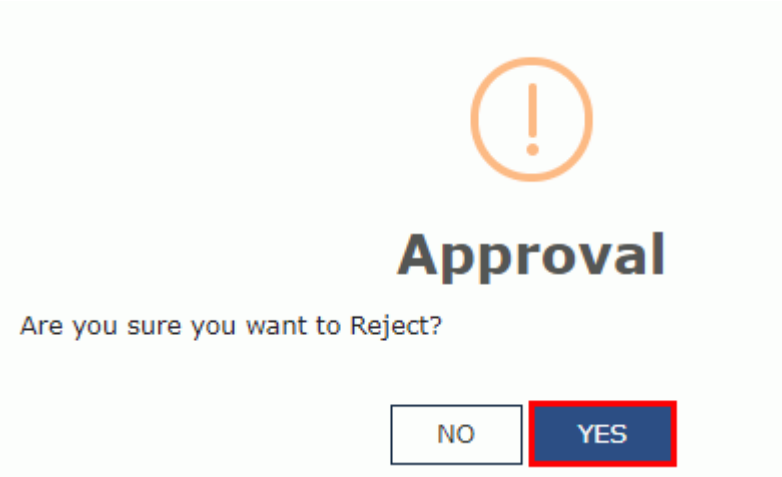
b. In the **Reason for Rejection/Modification** field, enter the reason for rejection.



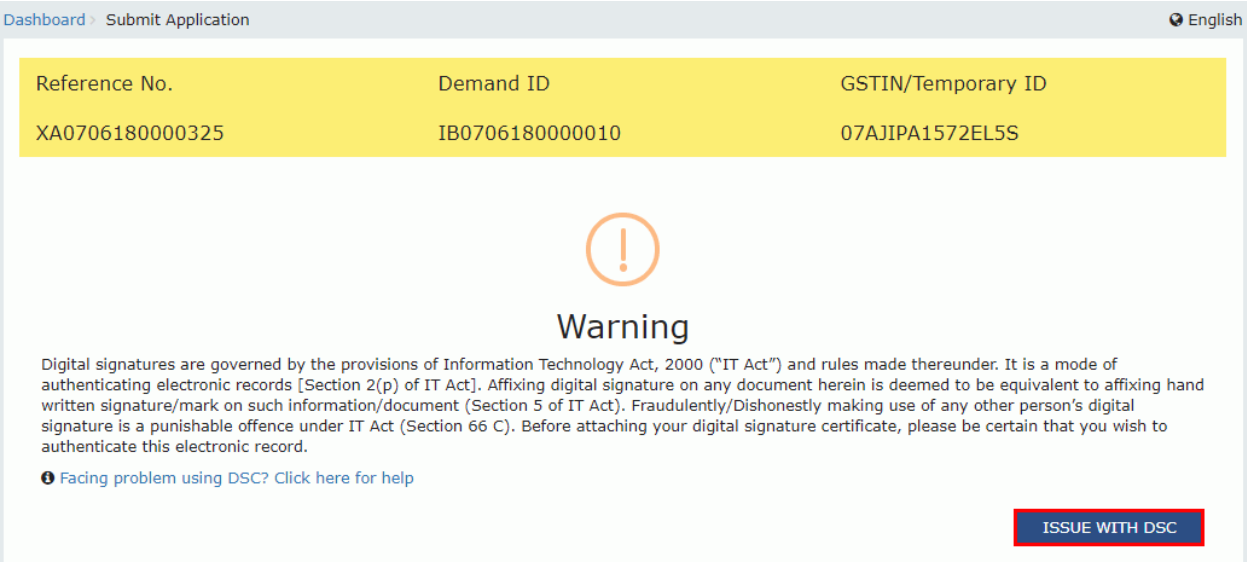
c. Click the **REJECT** button to reject the DCR.



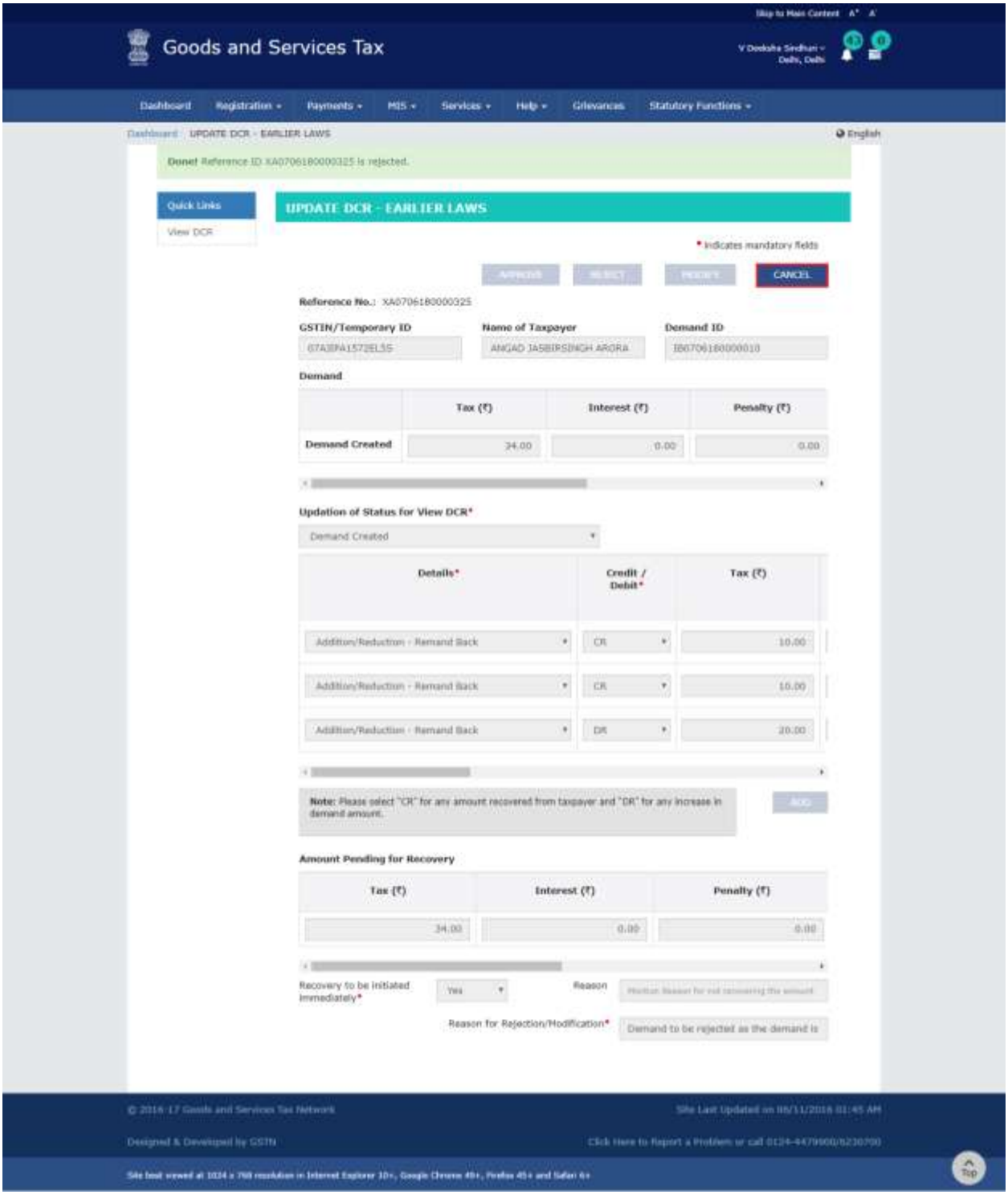
d. Click the **YES** button.



e. Click the **ISSUE WITH DSC** button.

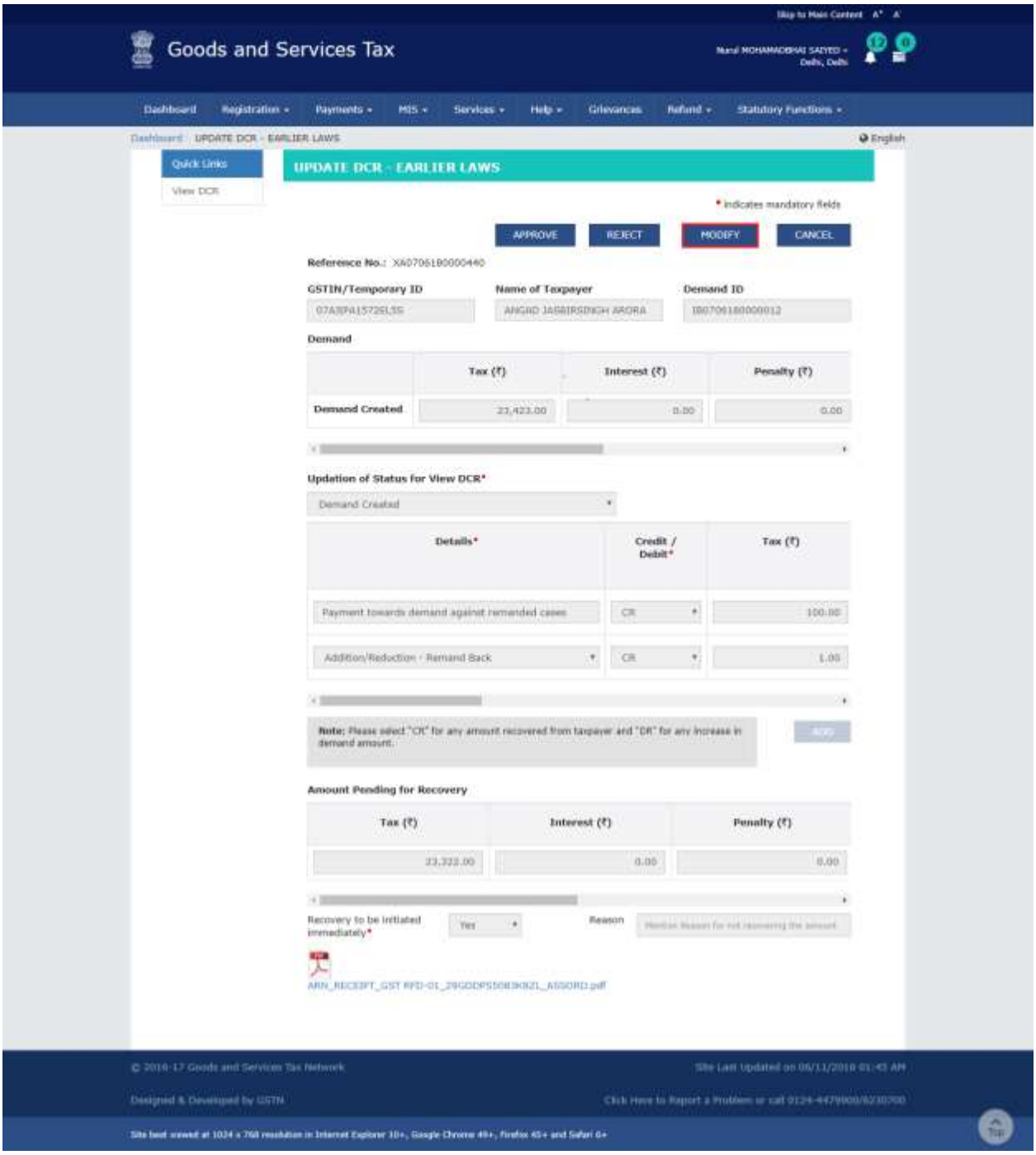


f. A success message is displayed that Reference ID is rejected. Click the **CANCEL** button to go to Dashboard.



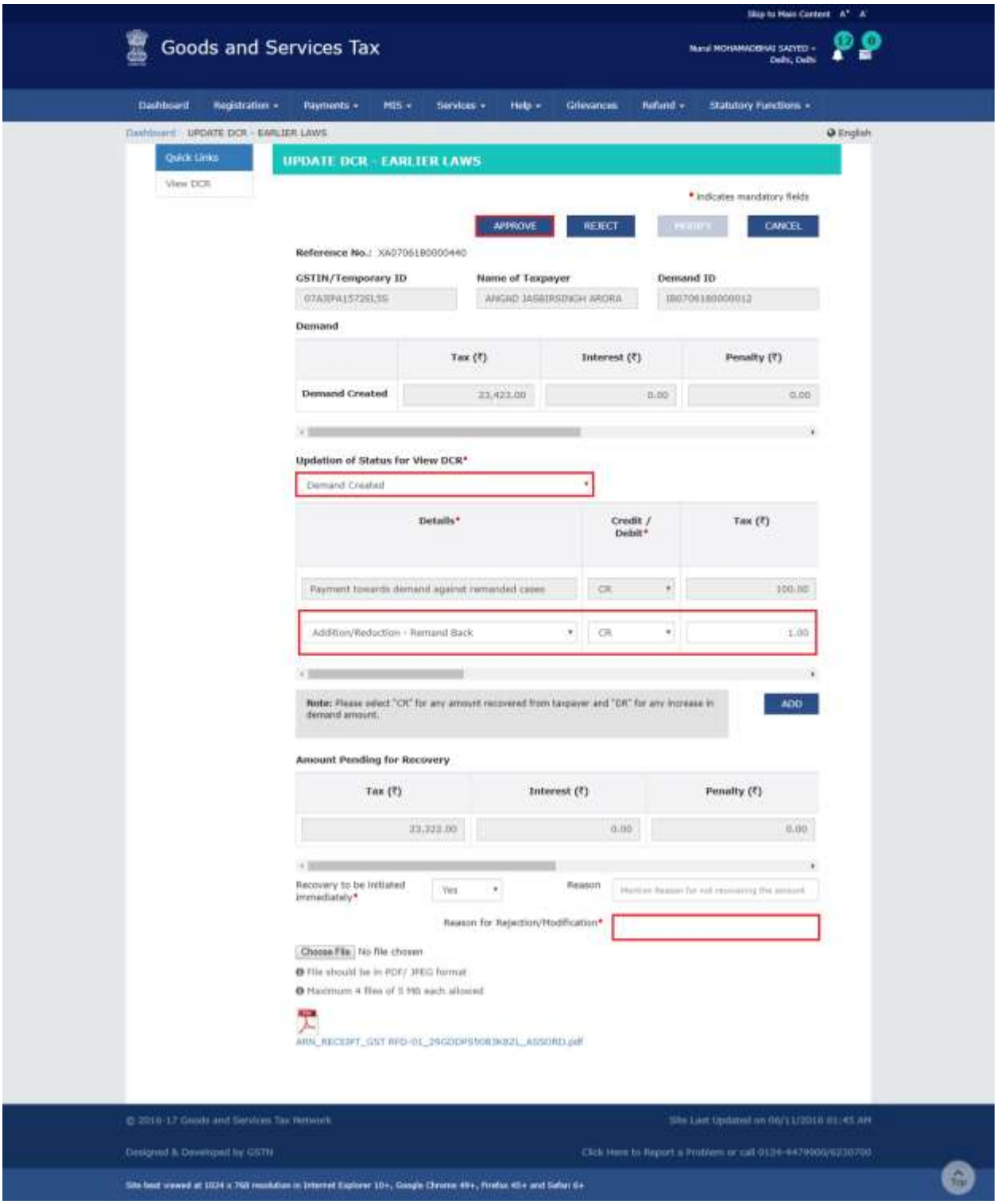
7(iii) MODIFY DCR

a. Click the **MODIFY** button to modify the DCR.

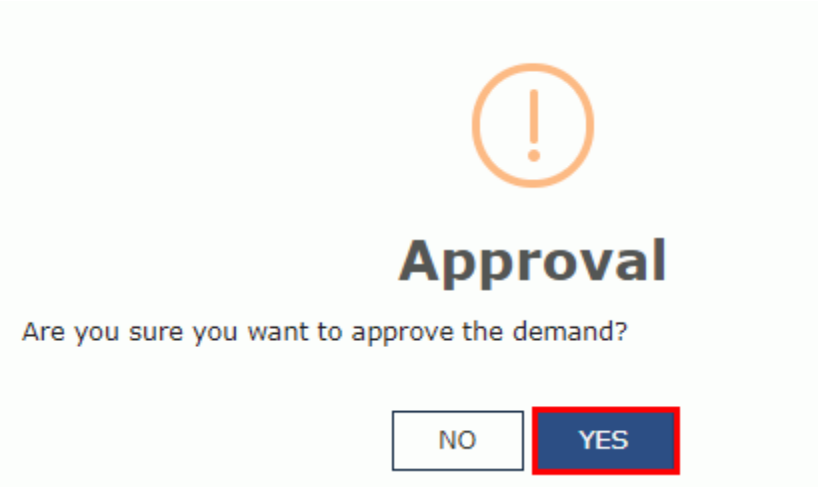


b. Edit the details and In the **Reason for Rejection/Modification** field, enter the reason for modification.

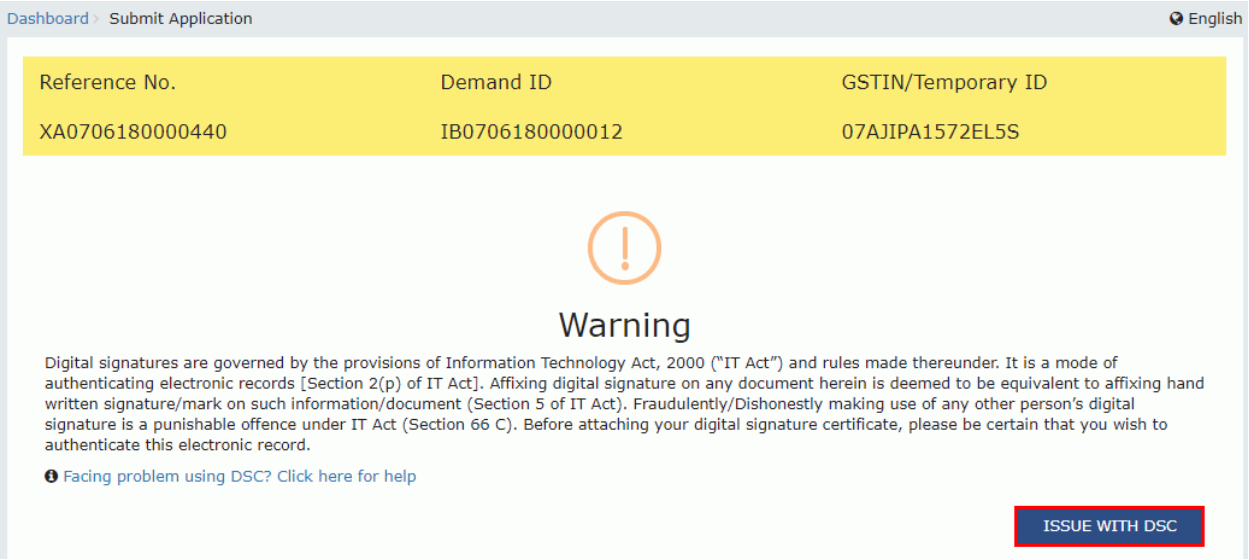
c. After making the changes, click the **APPROVE** button.



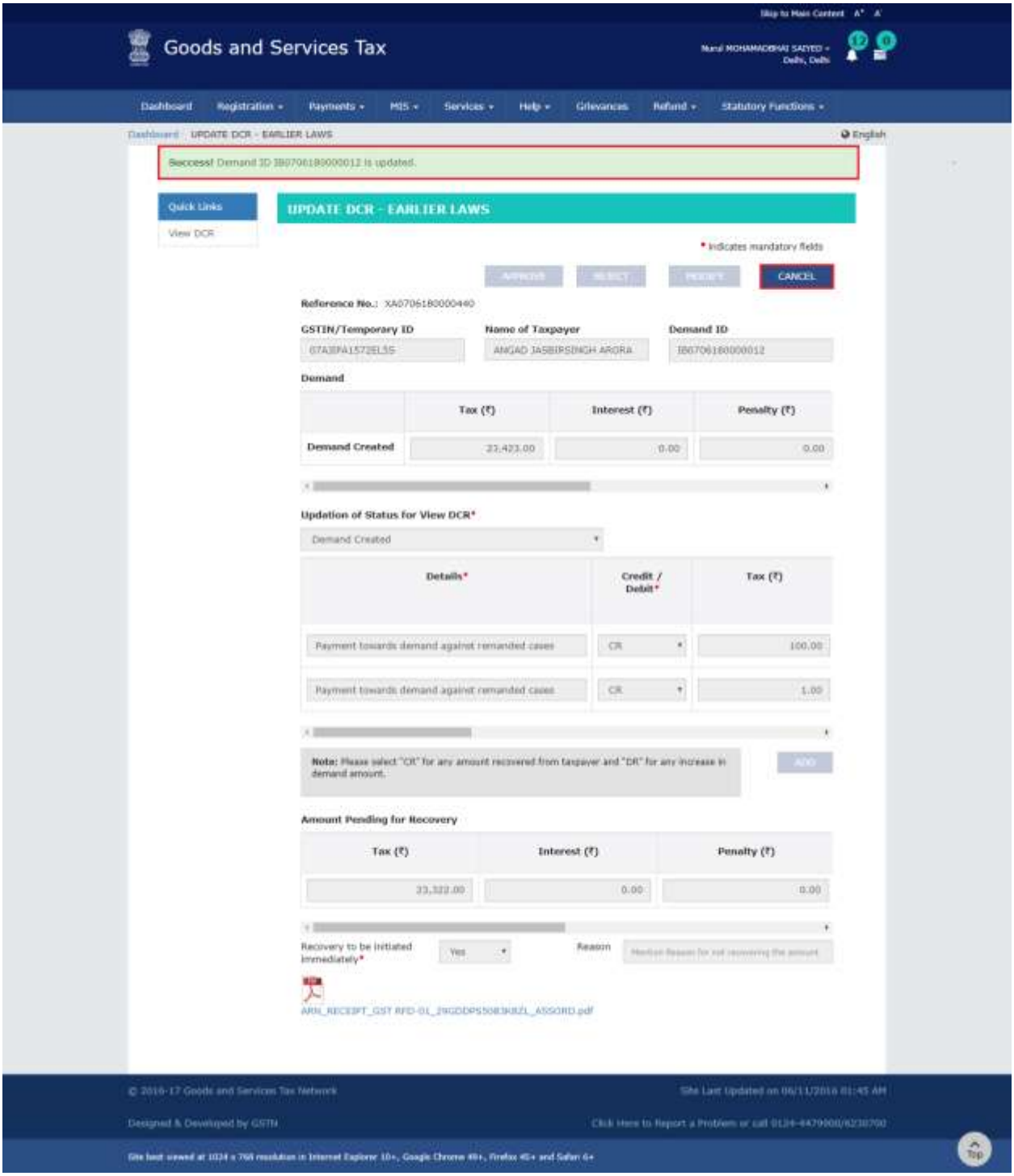
d. Click the **YES** button.



e. Click the **ISSUE WITH DSC** button.

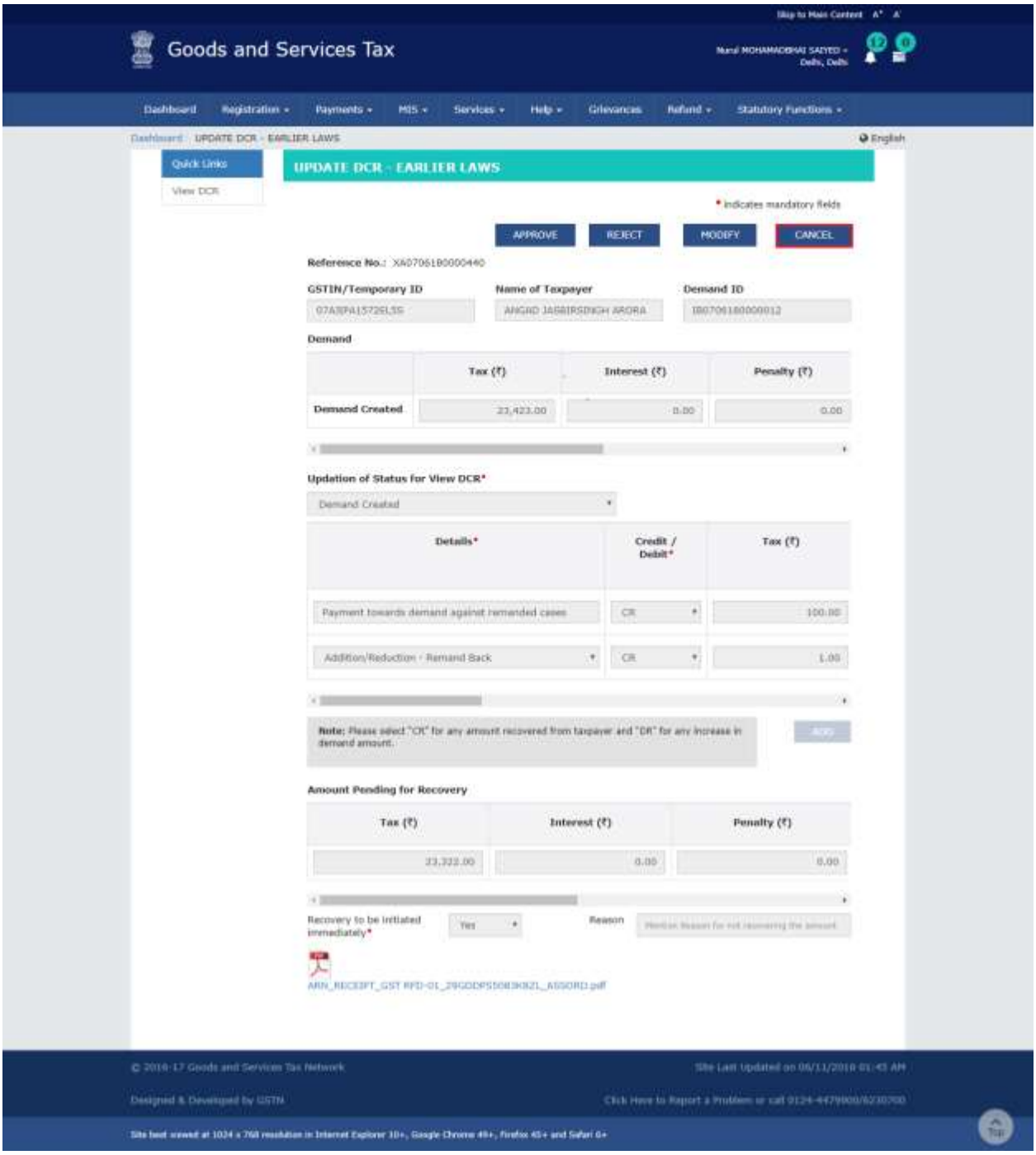


d. A success message is displayed that Demand is updated. Click the **CANCEL** button to go to Dashboard.



7(iv) CANCEL DCR

a. Click the **CANCEL** button to go back to the DCR Dashboard.


Goods and Services Tax
Dashboard
Registration
Payments
MIS
Services
Help
Grievances
Refund
Statutory Functions
Dashboard / UPDATE DCR - EARLIER LAWS
Quick Links
View DCR
UPDATE DCR - EARLIER LAWS
* Indicates mandatory fields
APPROVE
REJECT
MODIFY
CANCEL
Reference No.: XA070618000440
GSTIN/Temporary ID
Name of Taxpayer
Demand ID
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.
Amount Pending for Recovery
Tax (₹)
Interest (₹)
Penalty (₹)
23,322.00
0.00
0.00
Recovery to be initiated immediately*
Yes
Reason

Recovery

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

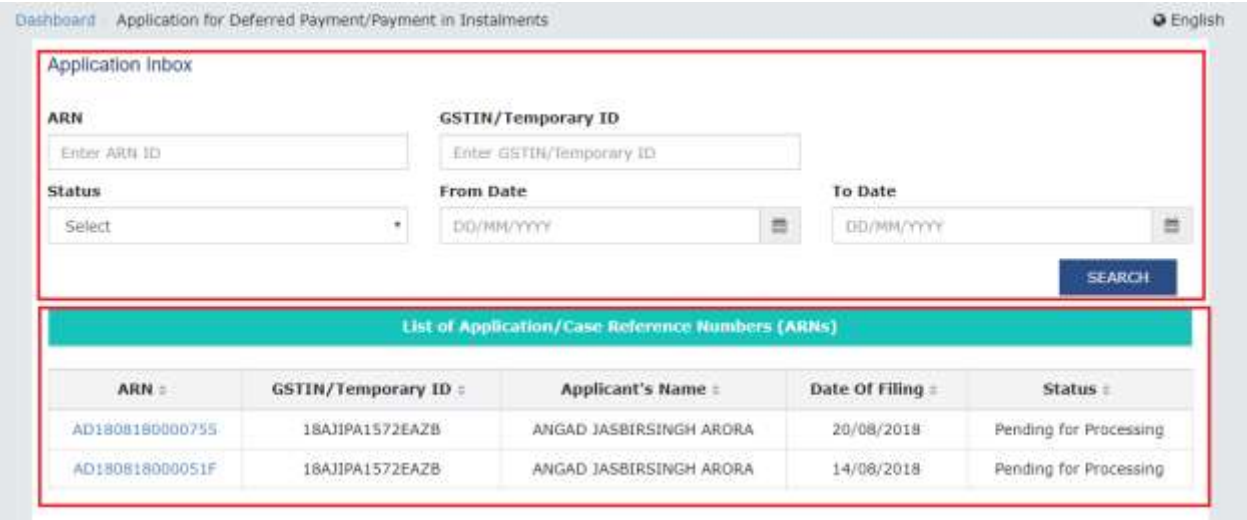
Click each hyperlink above to know more.

A. Search for an already-created ARN/Case ID

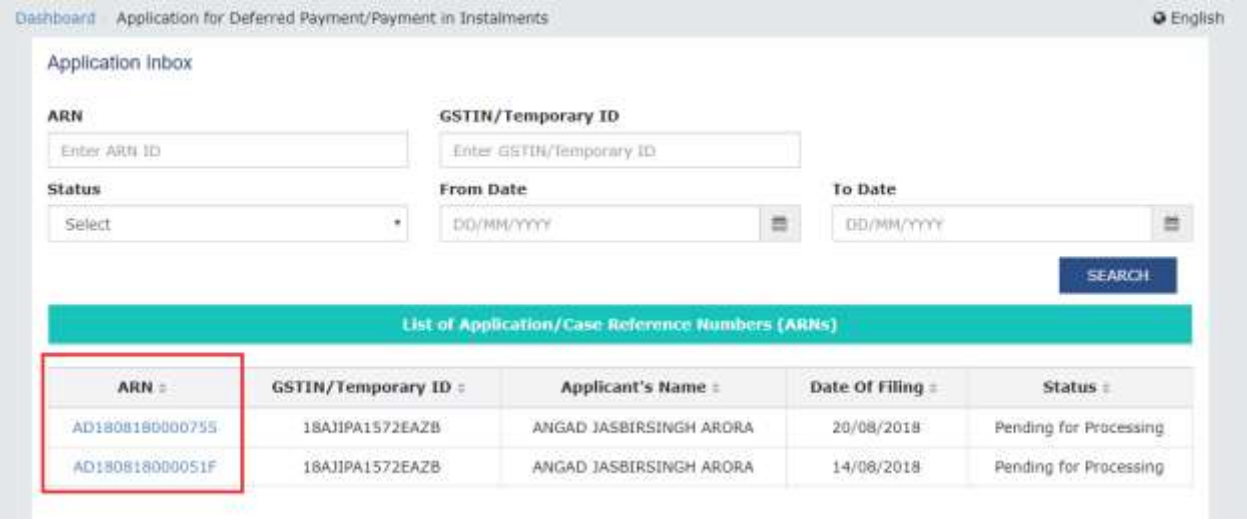
To search for a particular ARN/Case ID, perform following steps:

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.

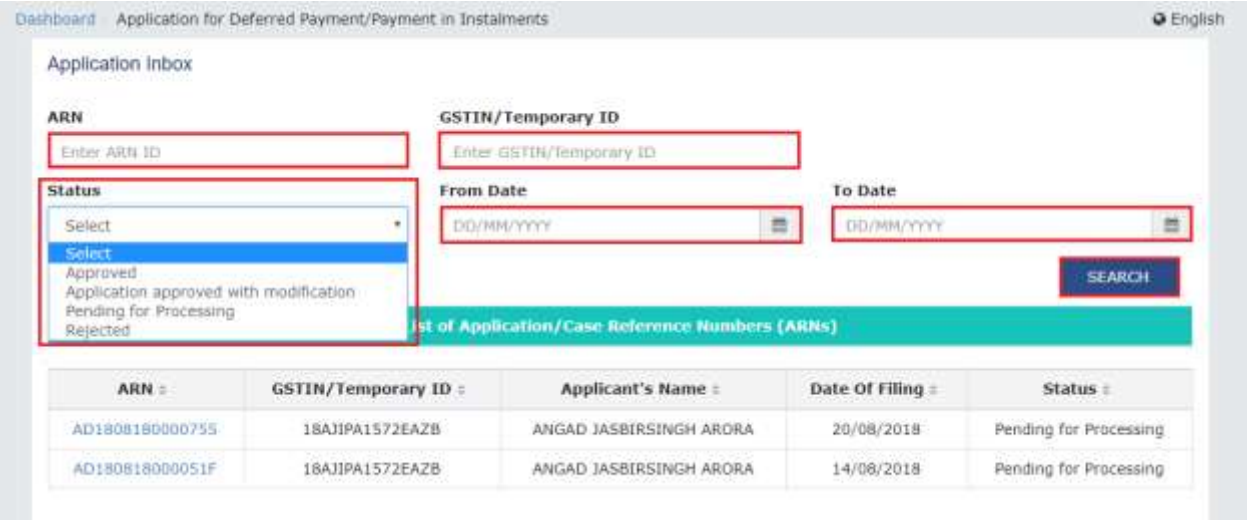
4. **Application for Deferred Payment/Payment in Instalments** page is displayed. It has two sections. From the top section, you can search for the ARNs/Case IDs and from the section below it, you can open ARNs/Case IDs pending for processing.



4a. To open ARNs/Case IDs pending for processing, click the **ARN** hyperlinks.



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.



Note: You must enter data in at least one field before clicking **SEARCH**.

5. **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.

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.

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**.

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**.

Dashboard / Application for Deferred Payment/Payment in Instalments / Case Details

English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD1808180000755	**18AJIPA1572EAZB**	**20/08/2018**	**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
Total	0	923	0	0

Due Date
21/08/2018

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.

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 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
	Total	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 •

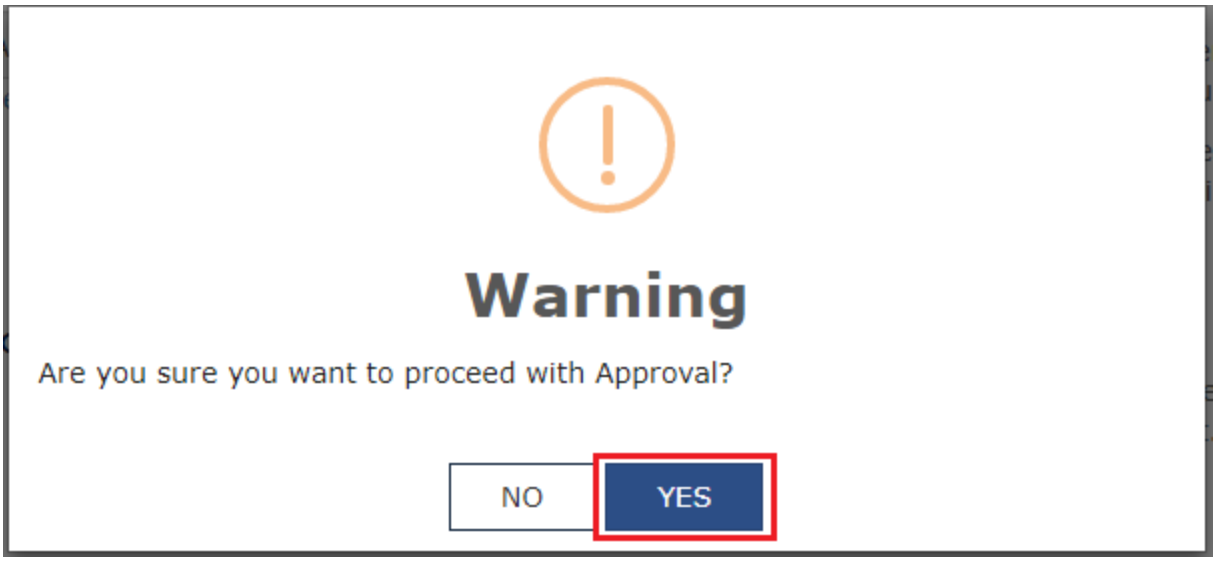
ZA1808180001730

Generate Order Number

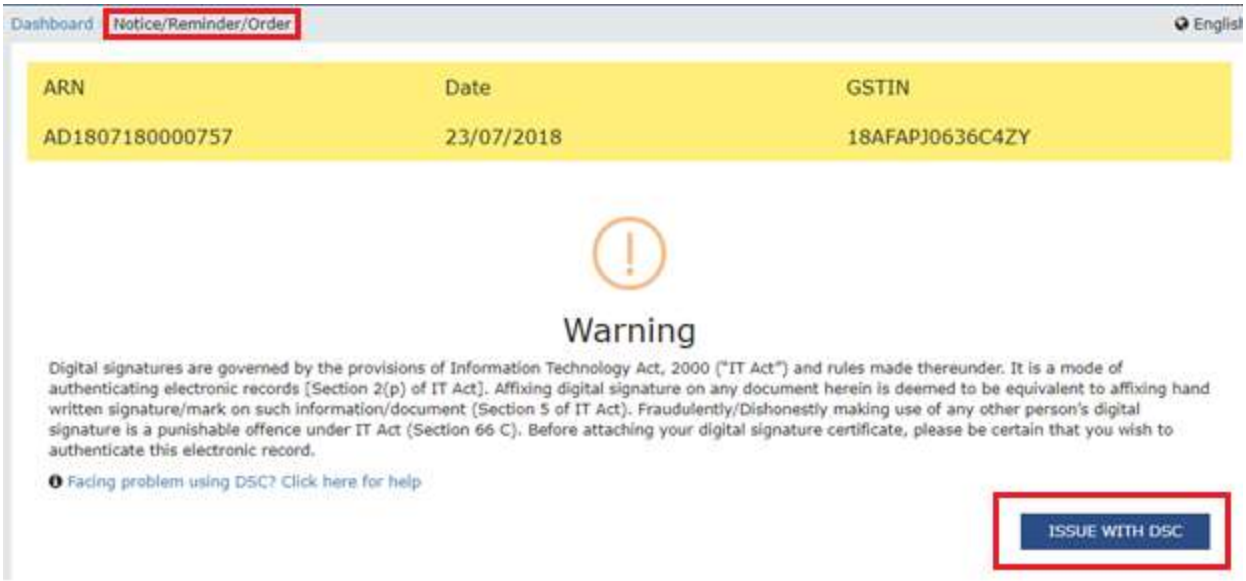
2b. Click **Download Template** to download and manually fill details of Order and then convert it in to PDF format.

2c. Click **Choose File** button to upload the converted PDF.

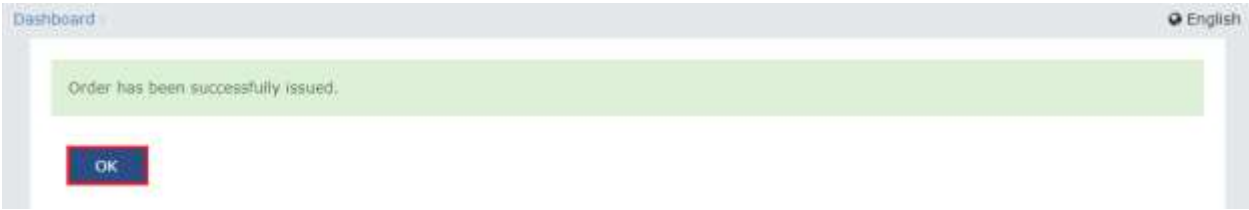
2d. Click the **ISSUE WITH DSC** button**.** A warning message popup is displayed. Click **YES**.



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**".

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**.

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**.

Dashboard > Application for Deferred Payment/Payment in Instalments > Case Details

English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD1808180000755	18AJIPA1572EAZB	20/08/2018	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
Total	0	923	0	0

Due Date*
21/08/2018

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.

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

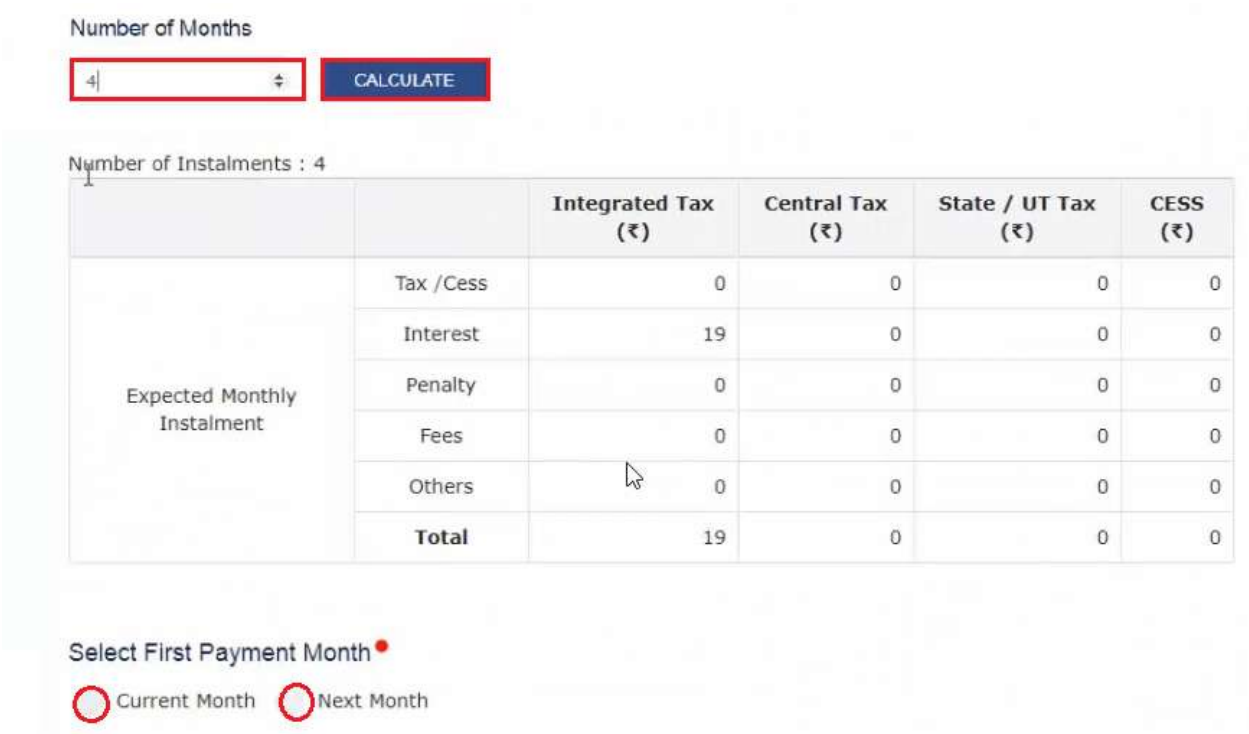
Maximum file size for upload is 5MB.

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**.



		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
	Total	19	0	0	0

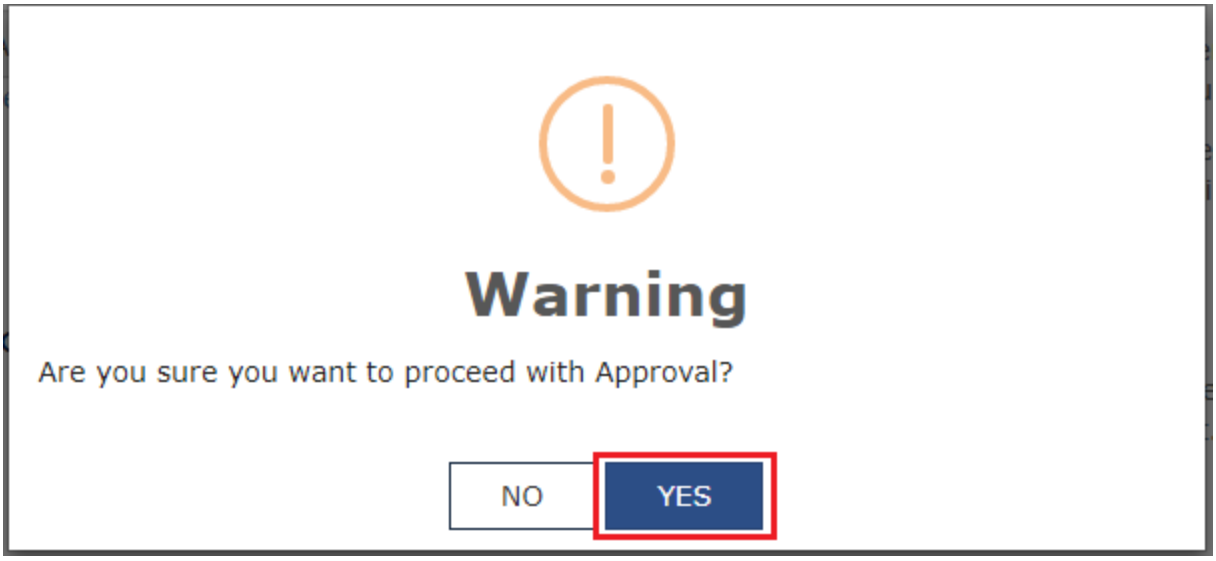
2a. In the **Order Number** field, click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.

2b. Click **Download Template** to download and manually fill details of Order and then convert it in to PDF format.

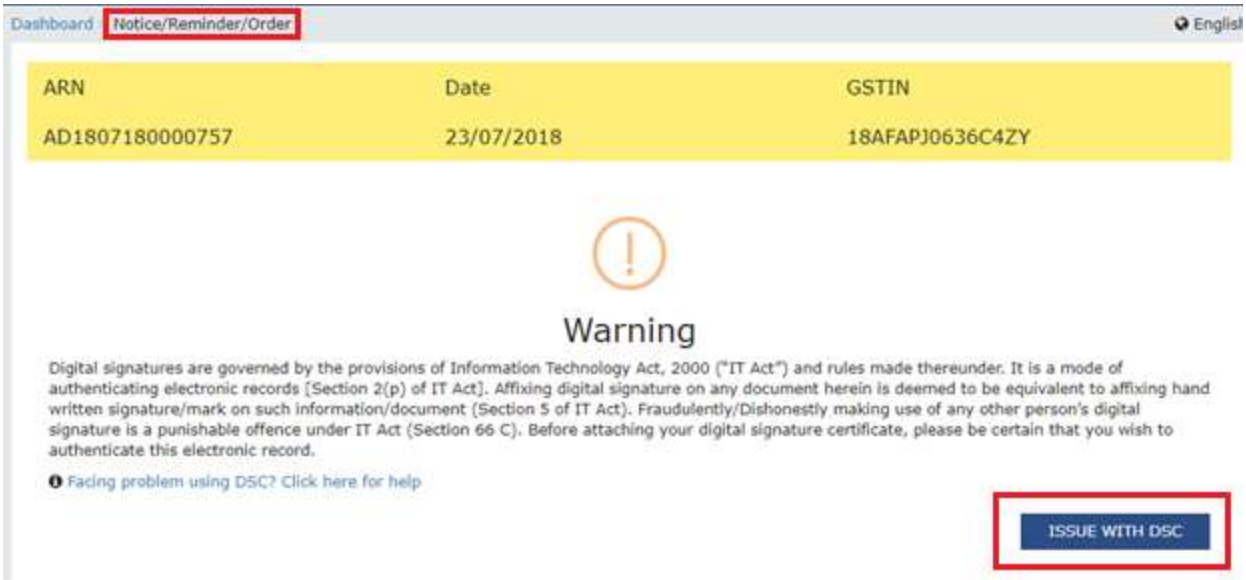
2c. Click **Choose File** button to upload the converted PDF.

2d. In **Reason for Modification** field, enter details of issuing this modification order.

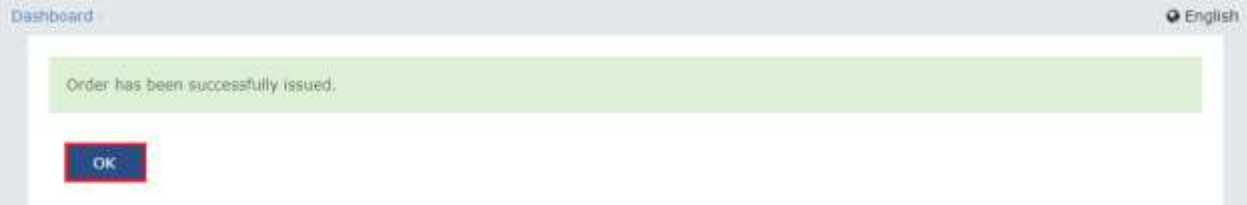
2e. Click the **ISSUE WITH DSC** button**.** A warning message popup is displayed. Click **YES**.



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**.

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**.

Printed doc

Dashboard > Application for Deferred Payment/Payment in Instalments > Case Details

English

ARN	GSTIN/UIN/Temporary Id	Date of Application/Case Creation	Status
AD1808180000755	18AJIPA1572EAZB	20/08/2018	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
Total	0	923	0	0

Due Date

21/08/2018

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.

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.

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
	Total	19	0	0	0

2a. In the **Order Number** field, click the **Generate Order Number** hyperlink. Order Number field gets auto-populated.

Order Number•

ZA180818000173O

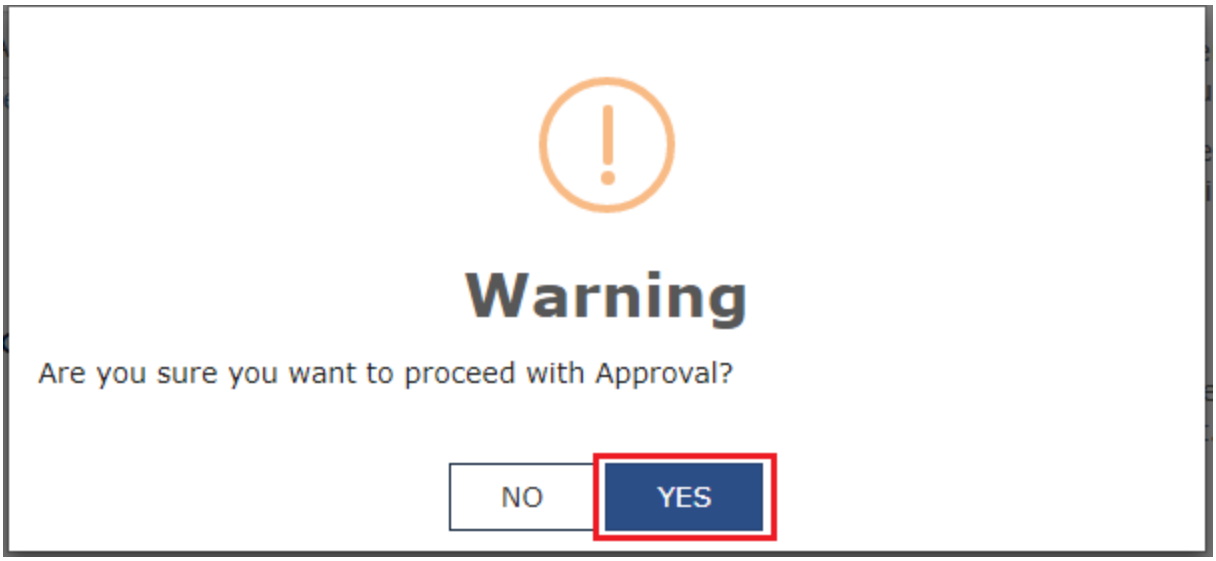
Generate Order Number

2b. Click **Download Template** to download and manually fill details of Order and then convert it in to PDF format.

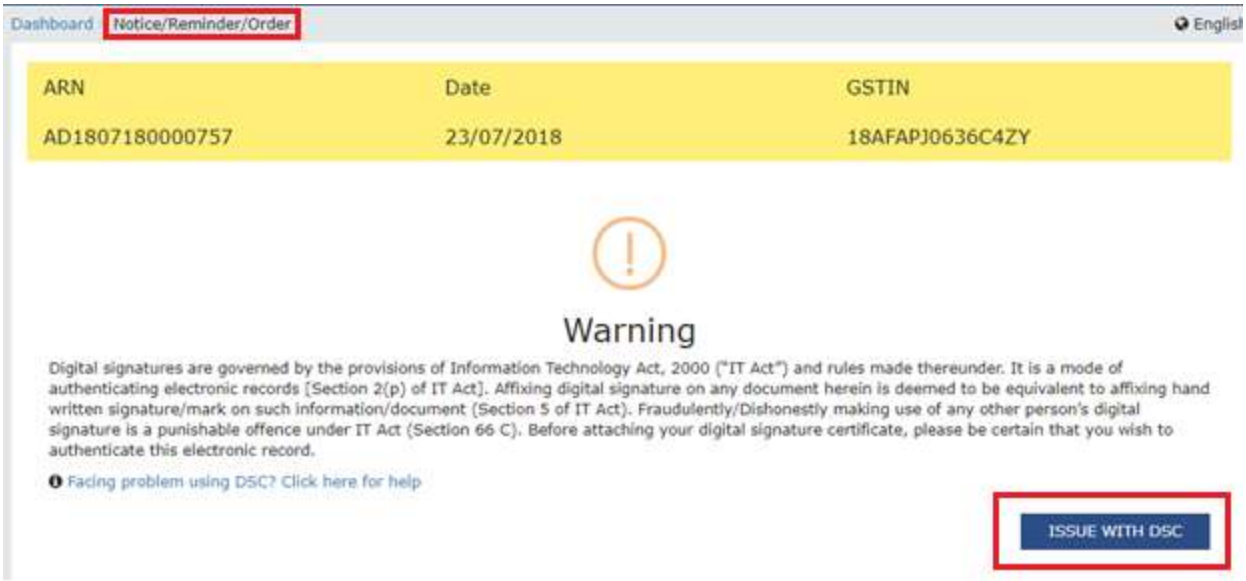
2c. Click **Choose File** button to upload the converted PDF.

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.

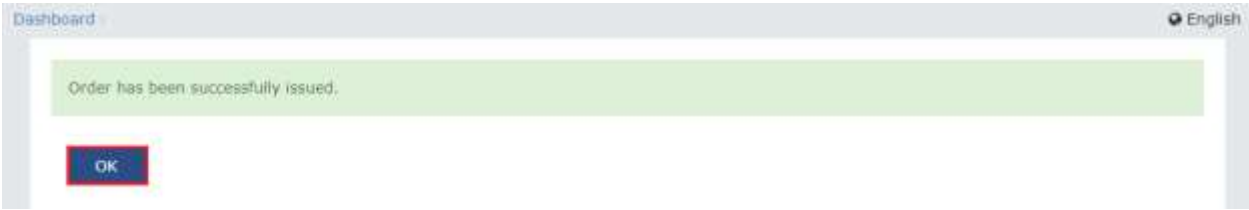
2e. Click the **ISSUE WITH DSC** button**.** A warning message popup is displayed. Click **YES**.



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**".

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

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

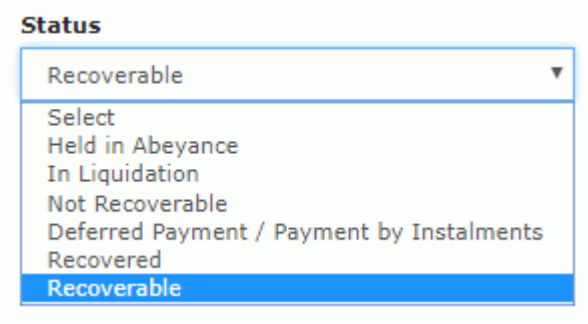
To go to recovery case page, perform following steps:

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.

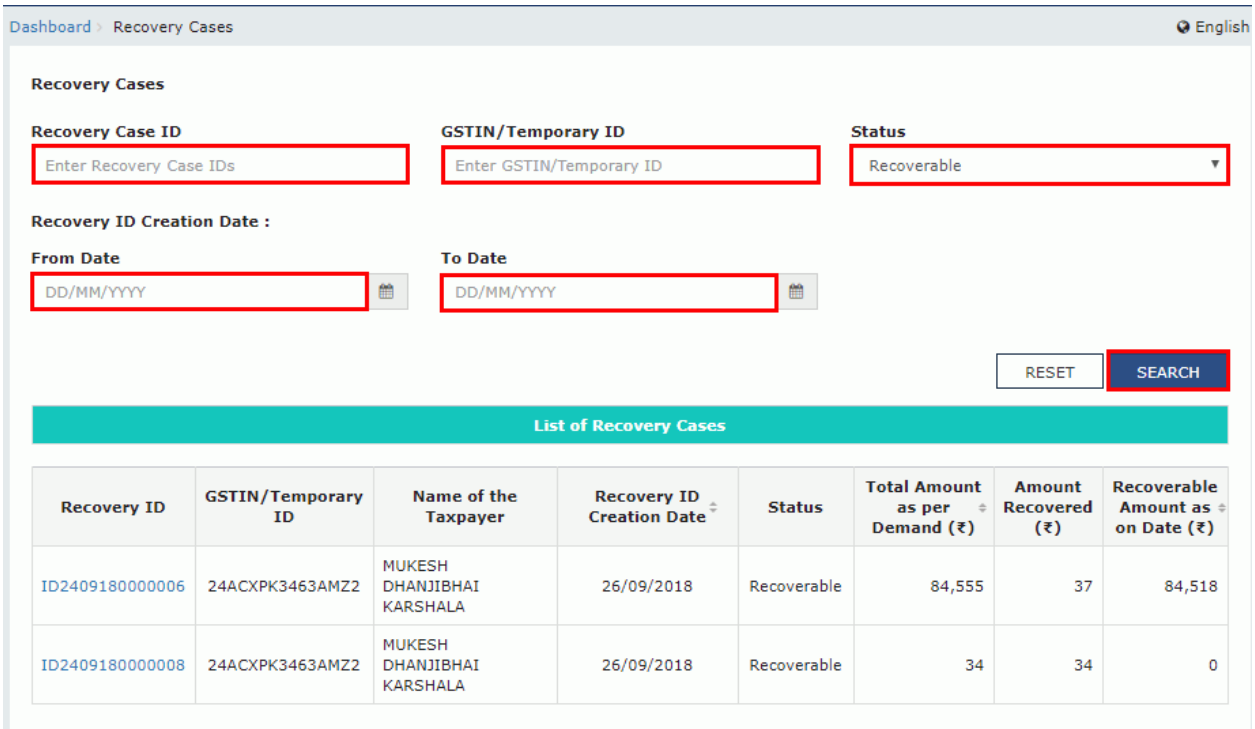
4. The **Recovery Cases** search page is displayed. Choose any one of the four displayed fields as your search criteria and enter the required information: **Recovery Use Case ID** or **GSTIN/Temporary ID** or **Status** or **Recovery ID Creation Date**.

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

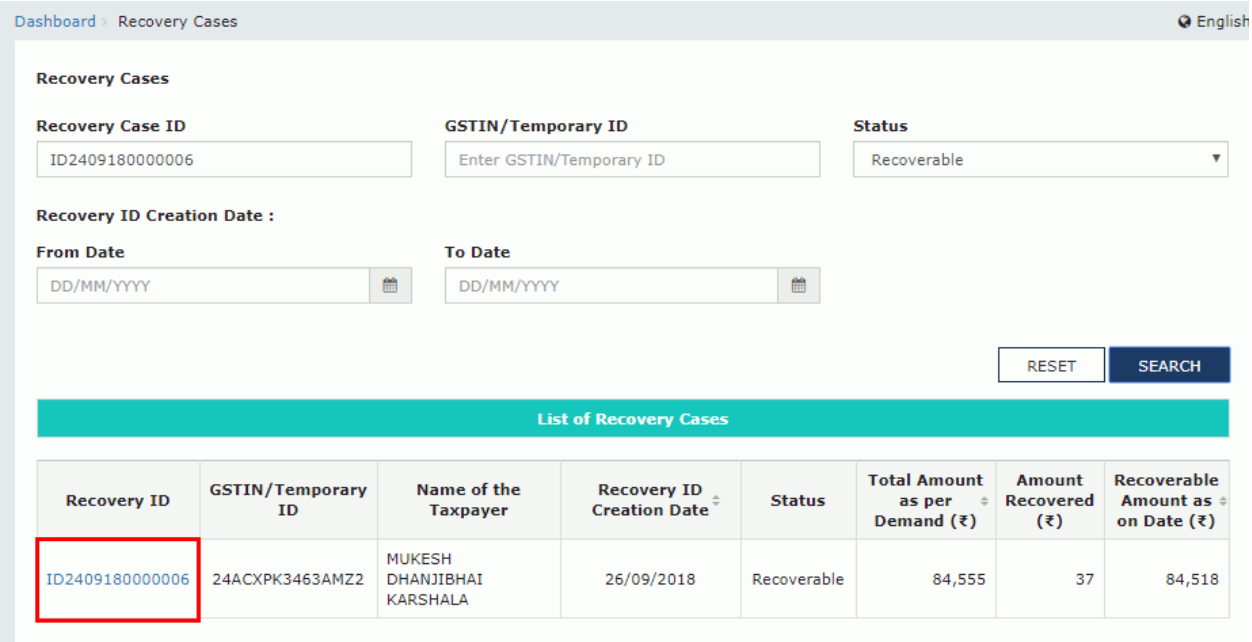
Further following status will be available in Status drop-down list.



5. Click the **SEARCH** button.

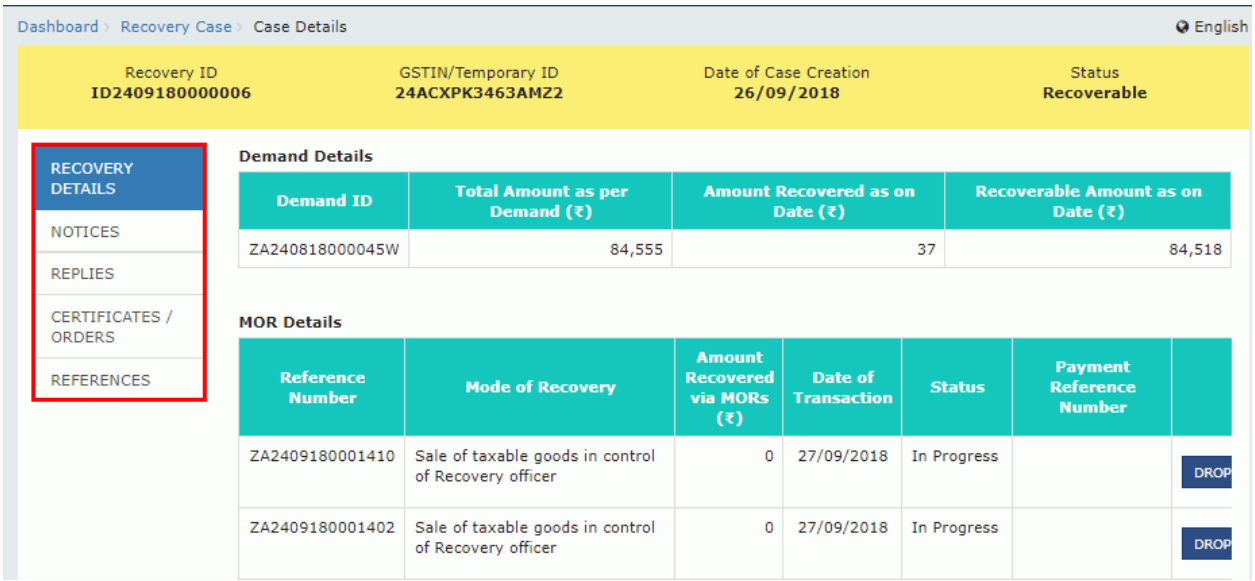


6. Based on your search criteria, the required Recovery Case IDs gets displayed. Click the **Recovery Case ID** hyperlink of the case you want to act on.



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.



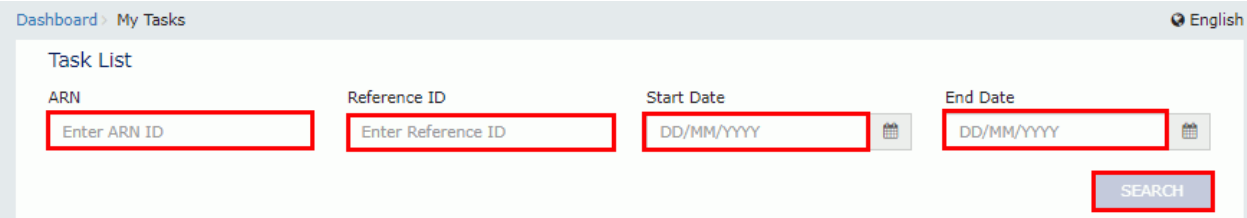
Go back to the Main Menu

A (2). Go to Recovery Cases page through My Tasks

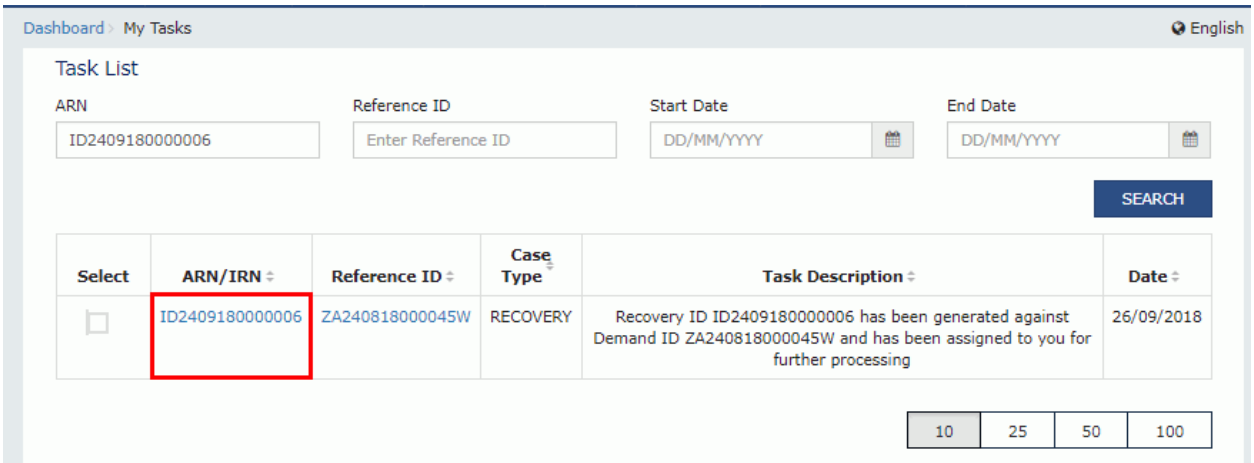
To go to recovery case page, perform following steps:

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.

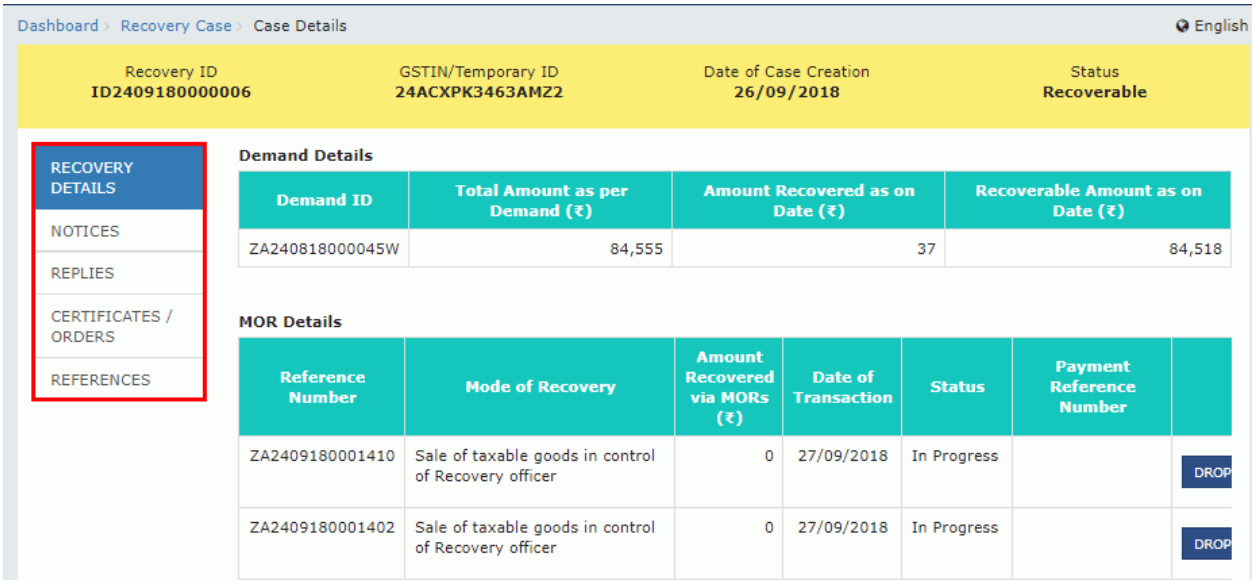
4. The **Task List** search page is displayed. Choose any one of the three displayed fields as your search criteria and enter the required information: **ARN** or **Reference ID** or **Status** or **Task List Creation Date**.
Note: You must enter data in at least one of the field to proceed.
5. Click the **SEARCH** button.



6. Based on your search criteria, the ARN gets displayed. Click the **Recovery Case ID** hyperlink of the case you want to act on.



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.



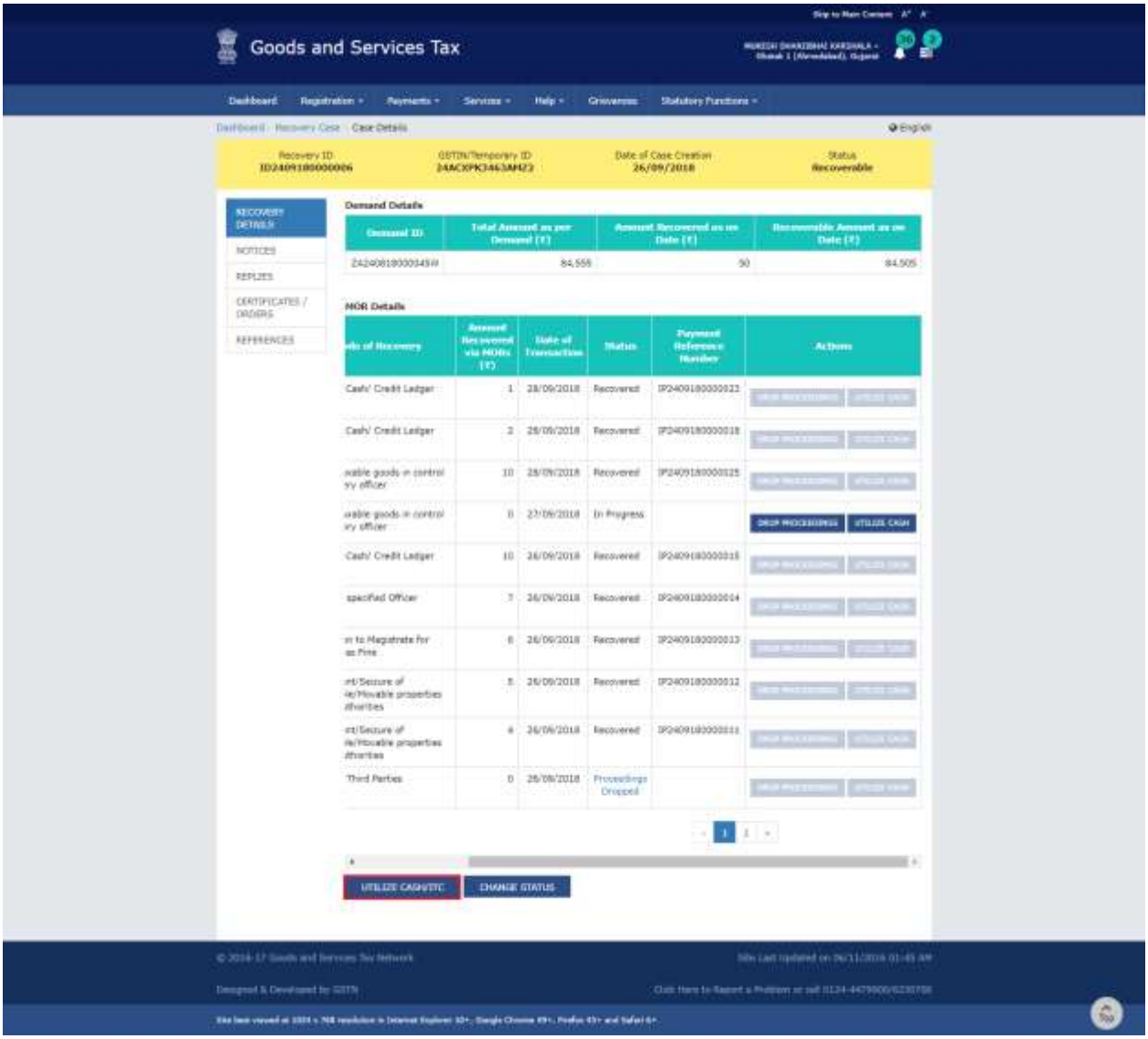
Go back to the Main Menu

B (1). Initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer

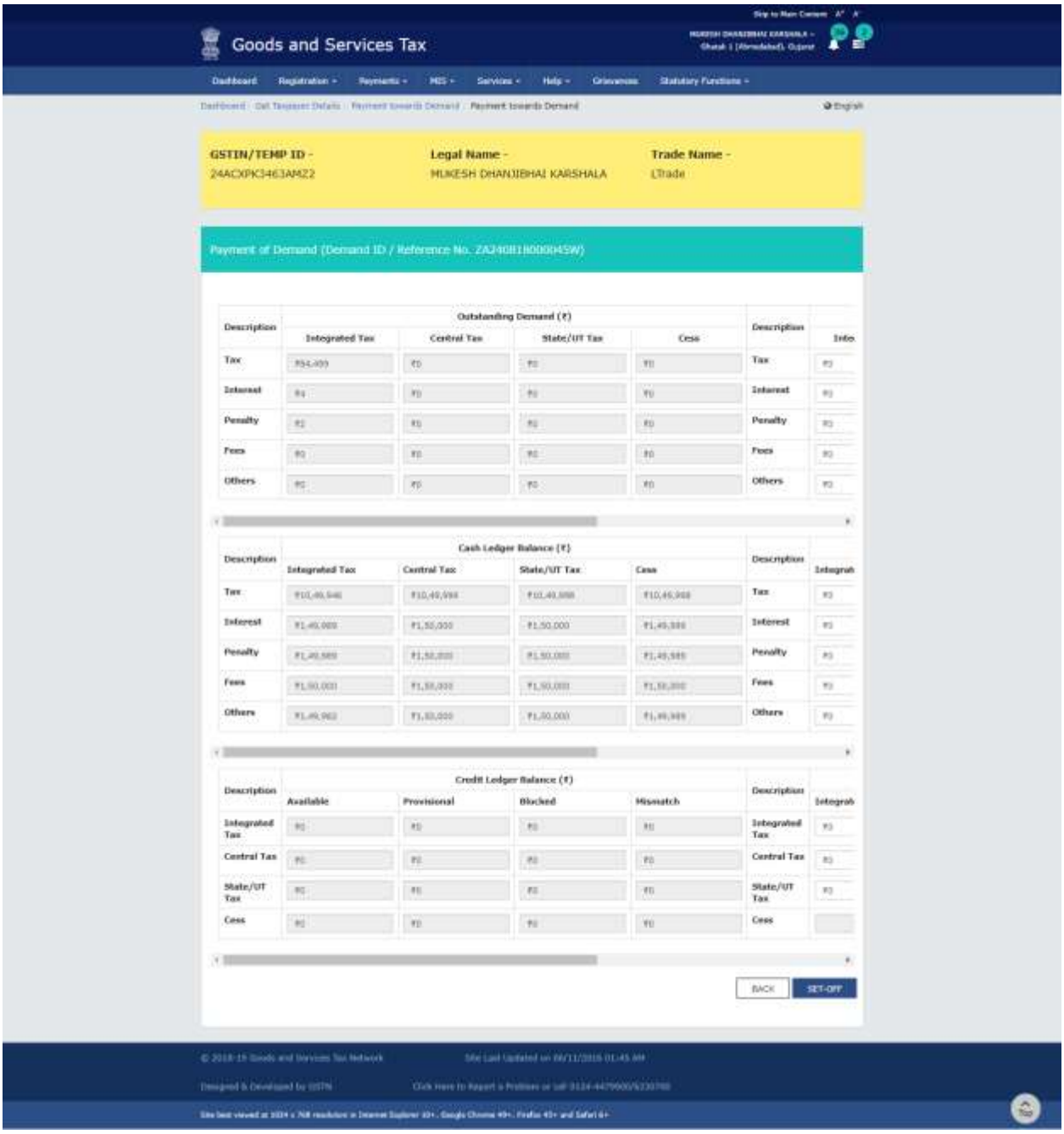
To Initiate recovery against taxpayer by utilizing the Electronic Credit/Cash Ledger of the taxpayer, perform following steps:

1. On the **Case Detail** page, select the **RECOVERY DETAILS** tab if it is not selected by default.
2. Click **UTILIZE CASH/ITC**.

Note: You can also click the **UTILIZE CASH** button in case you want to initiate recovery against taxpayer by utilizing the Electronic Cash Ledger of the taxpayer only.



3. The **Payment of Demand** page is displayed.



4 (a). **Liability Details**

4.1. Liability details are displayed as shown in below table.

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 paid.

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 paid 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.

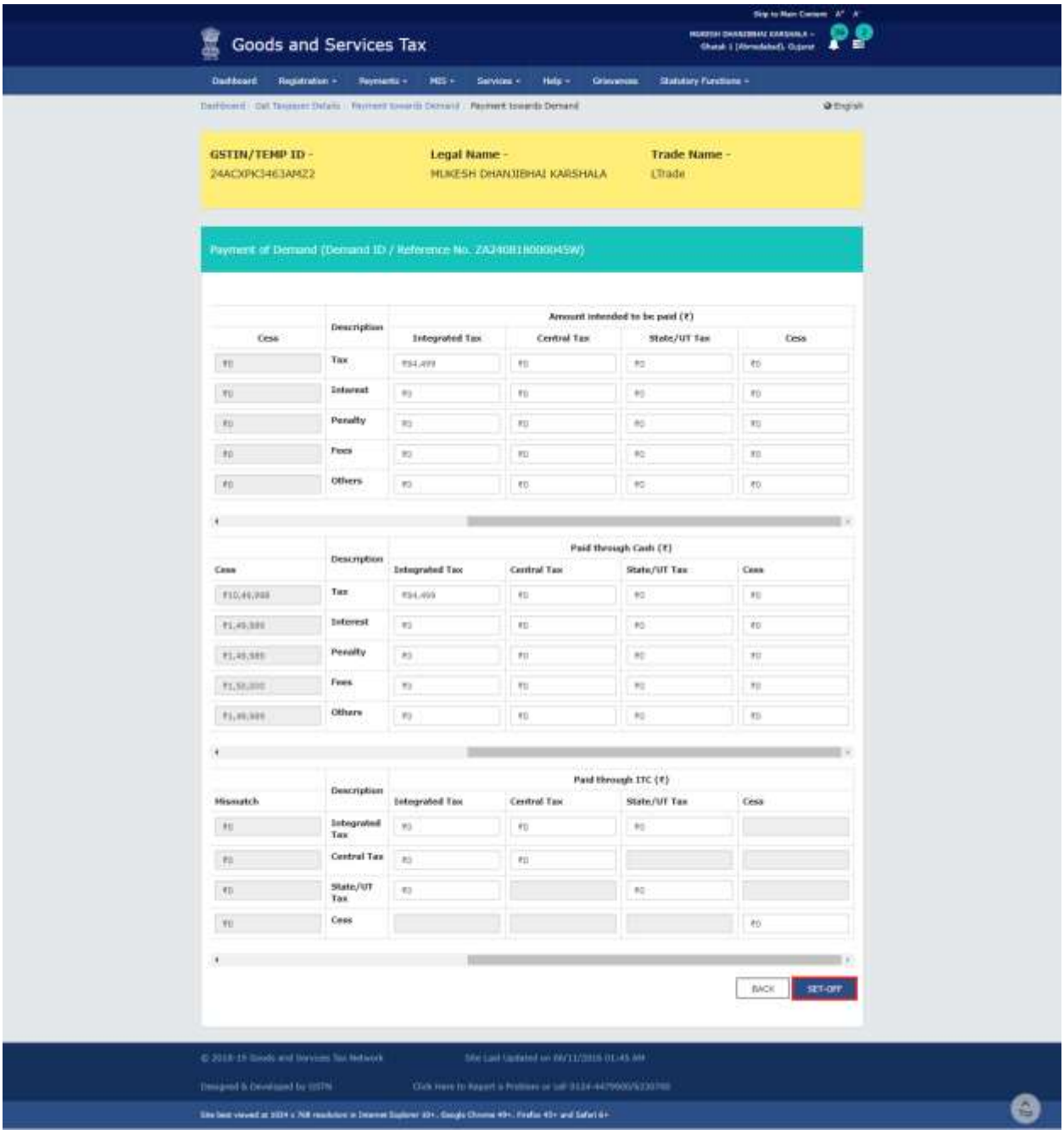
Description	Credit Ledger Balance (₹)				Description	Integrat
	Available	Provisional	Blocked	Mismatch		
Integrated Tax	₹0	₹0	₹0	₹0	Integrated Tax	₹0
Central Tax	₹0	₹0	₹0	₹0	Central Tax	₹0
State/UT Tax	₹0	₹0	₹0	₹0	State/UT Tax	₹0
Cess	₹0	₹0	₹0	₹0	Cess	

BACK SET-OFF

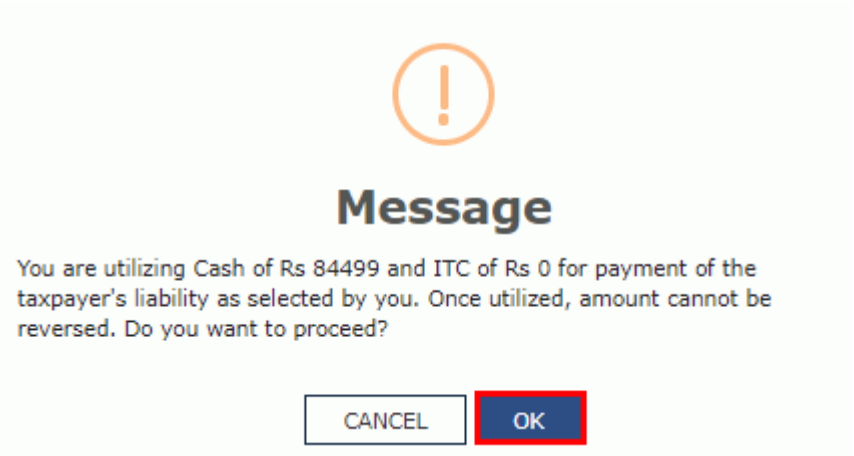
4.6. Use the scroll bar to move to the right to enter the amount to be paid through ITC against the liability.

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

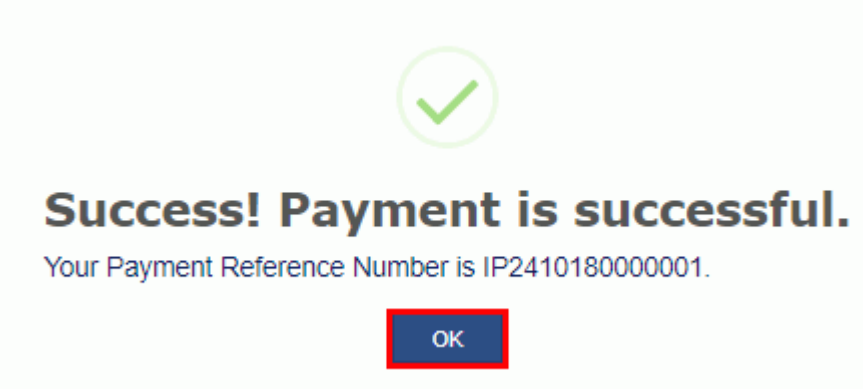
5. Once you have entered the amount, click the **SET-OFF** button.



6. A confirmation message is displayed. Click the **OK** button.



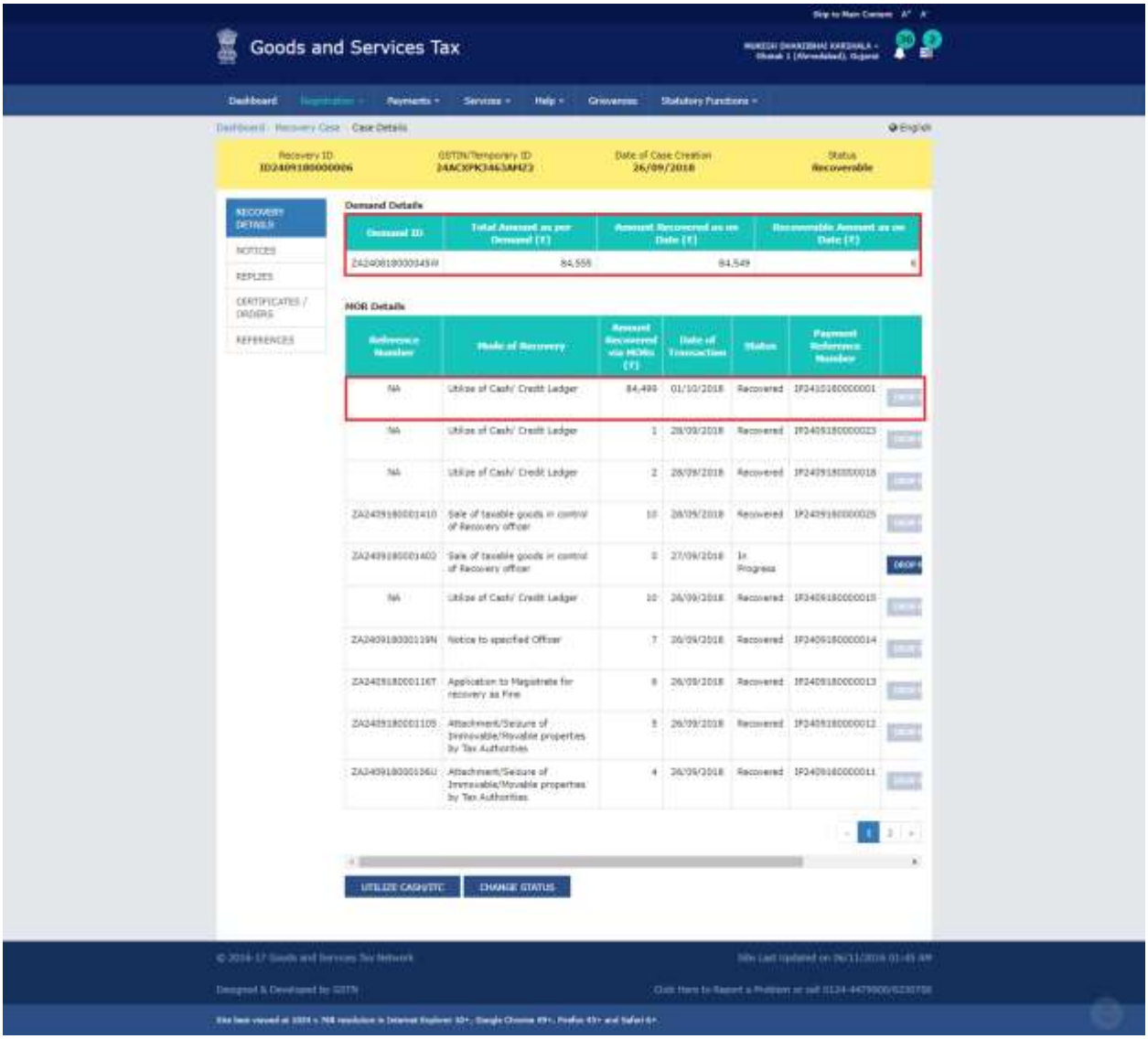
7. A success message is displayed. Payment Reference Number (PRN) is displayed on the screen. Click the **OK** button.



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.

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.

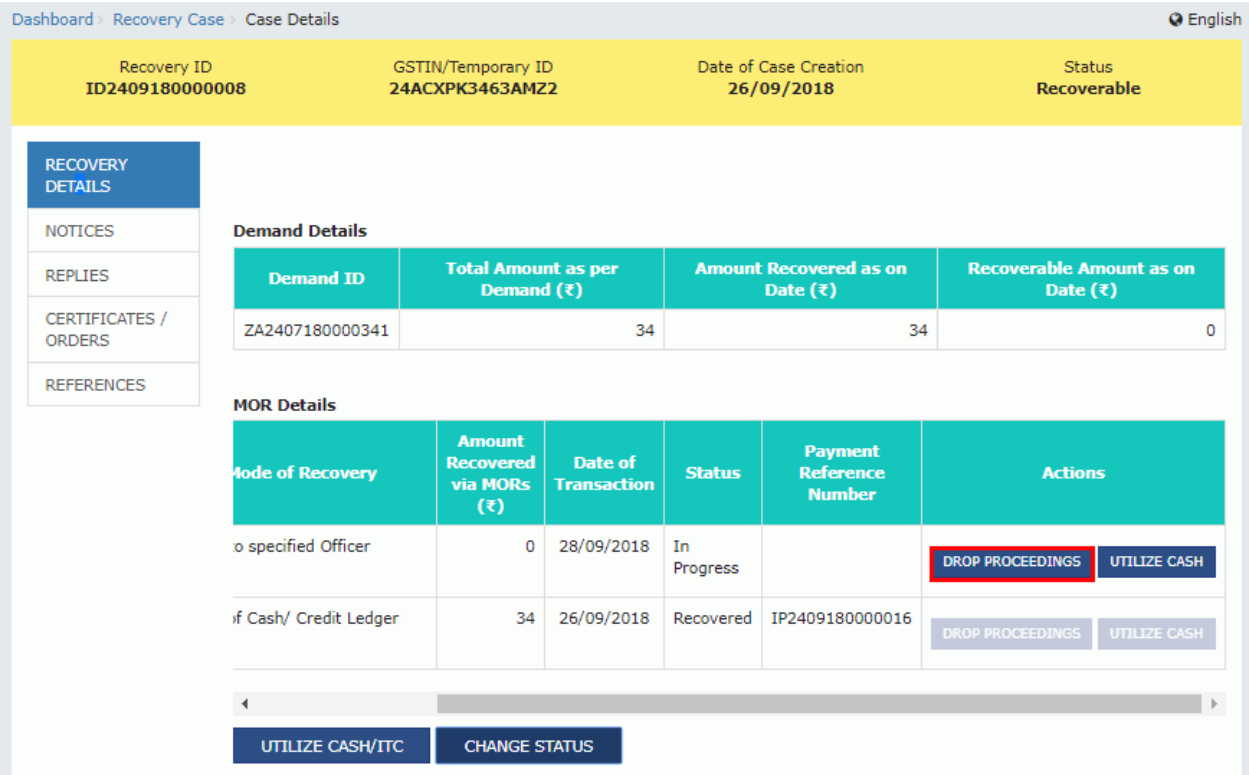


[Go back to the Main Menu]

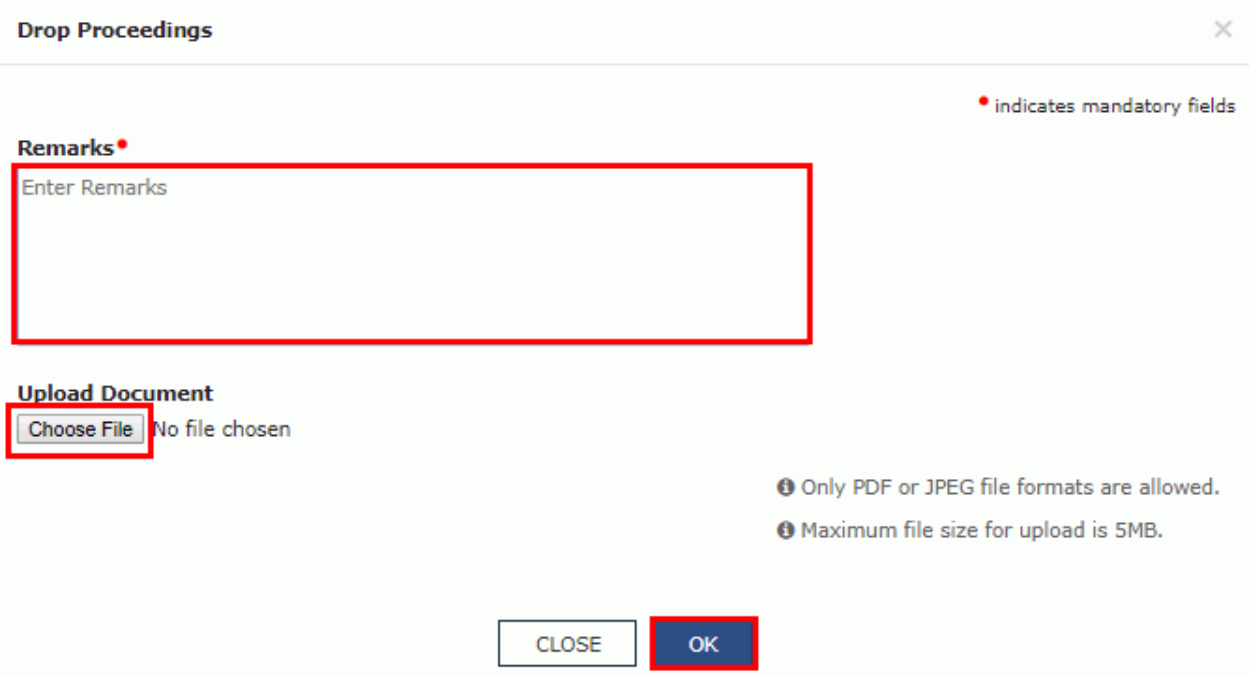
B (2). Drop Proceedings

To drop proceedings of Recovery Case ID, perform following steps:

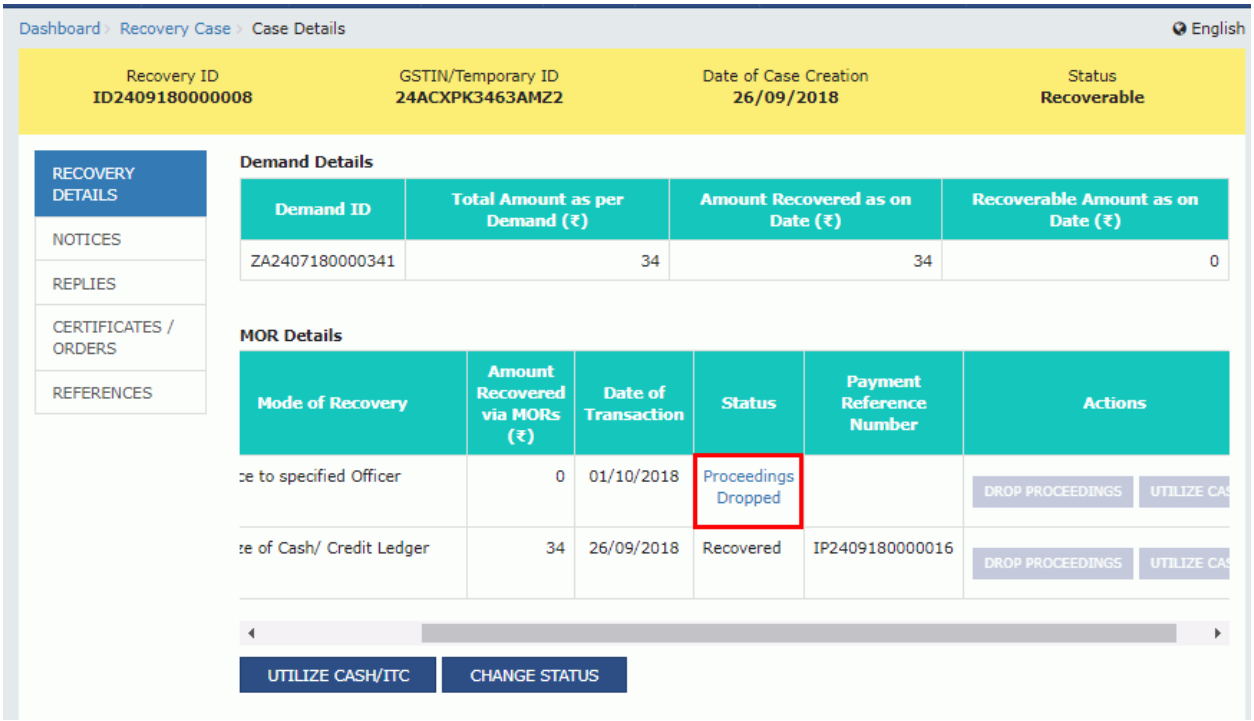
1. On the **Case Detail** page, select the **RECOVERY DETAILS** tab if it is not selected by default.
2. Click **DROP PROCEEDINGS**.



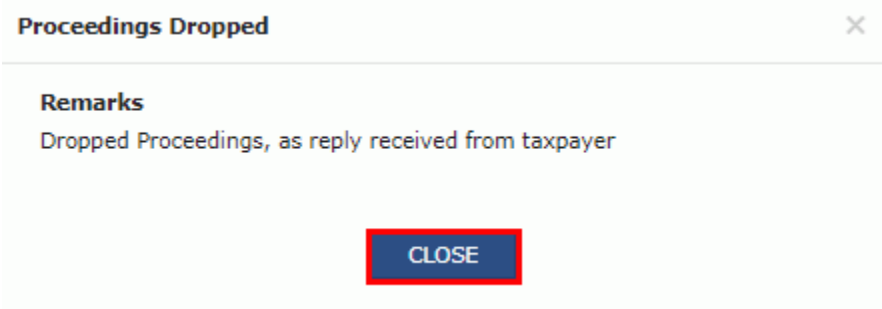
3. Enter the reason for dropping proceedings in the **Remarks** column.
4. Click the **Choose File button** to upload any supporting document from your machine.
5. Click **OK**.



6. The status of Reference Number is changed to **Proceedings Dropped**. You can click the **Proceedings Dropped** link to view the remarks.



7. The remarks entered is displayed. Click **CLOSE**.

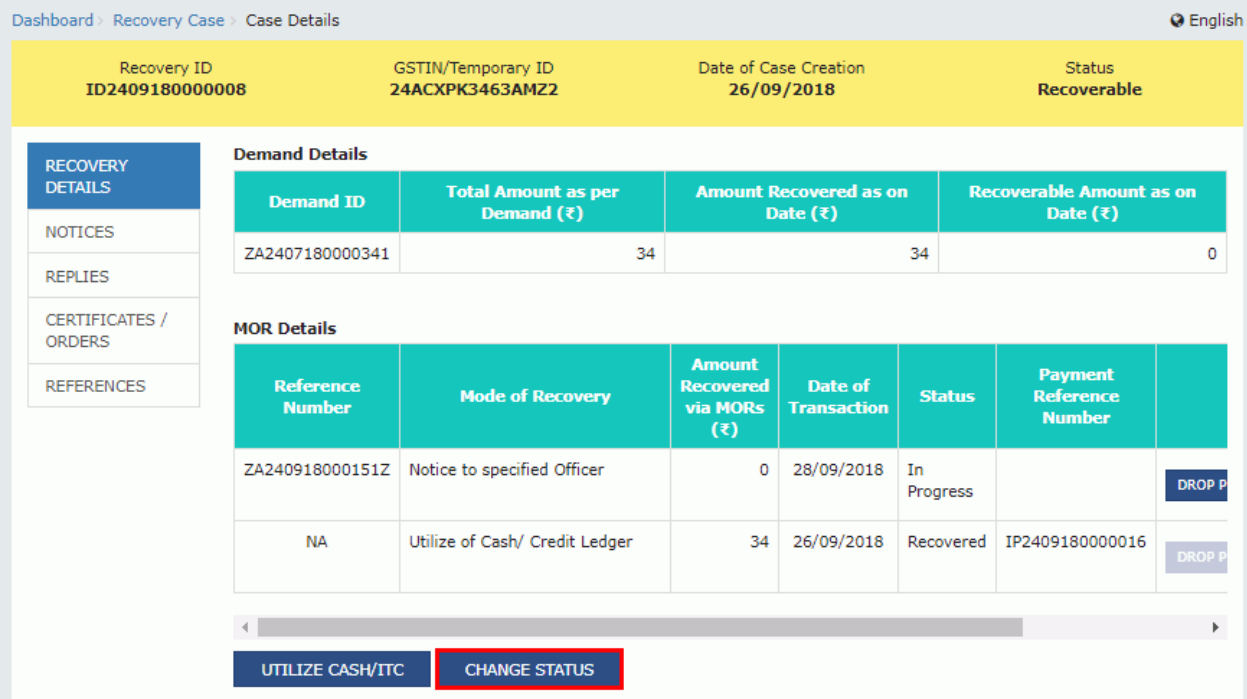


Go back to the Main Menu

B (3). Change Status of Recovery Case ID, if required

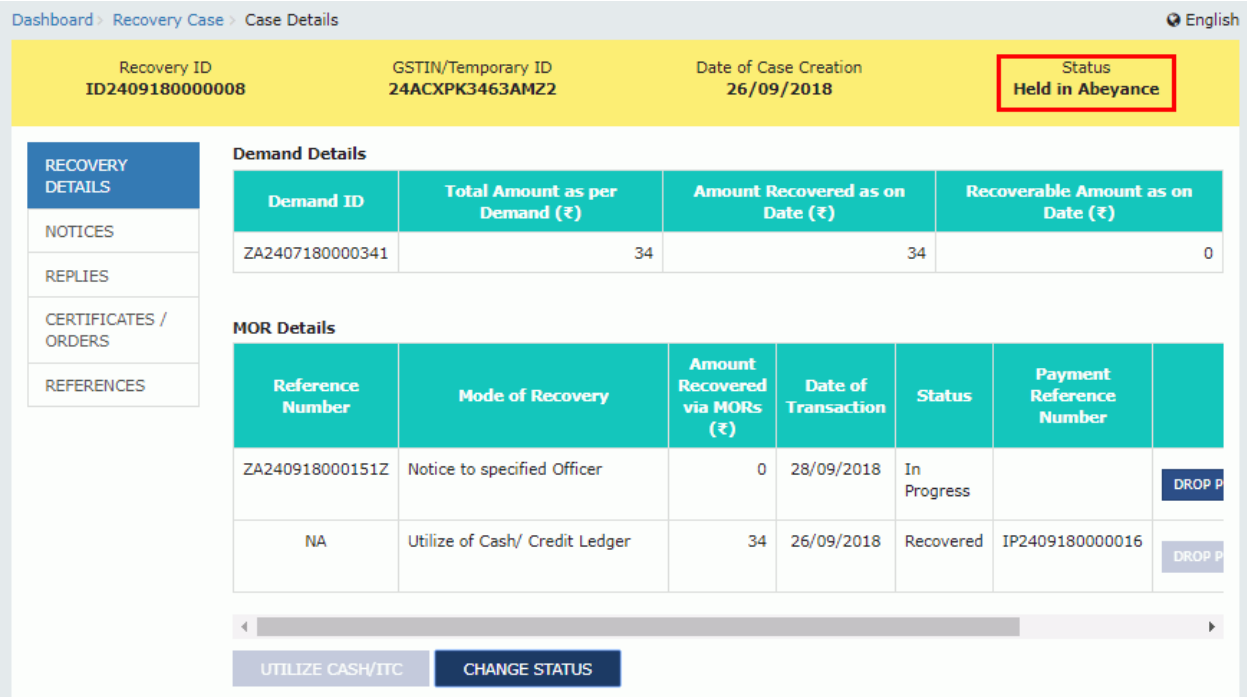
To change status of Recovery Case ID, if required, perform following steps:

1. On the **Case Detail** page, select the **RECOVERY DETAILS** tab if it is not selected by default.
2. Click **CHANGE STATUS**.



3. The status of the Recovery Case ID is changed to **"Held in Abeyance"**.

Note: When the status of the Recovery Case ID is changed to **"Held in Abeyance",** option to utilize Cash/ ITC is disabled.

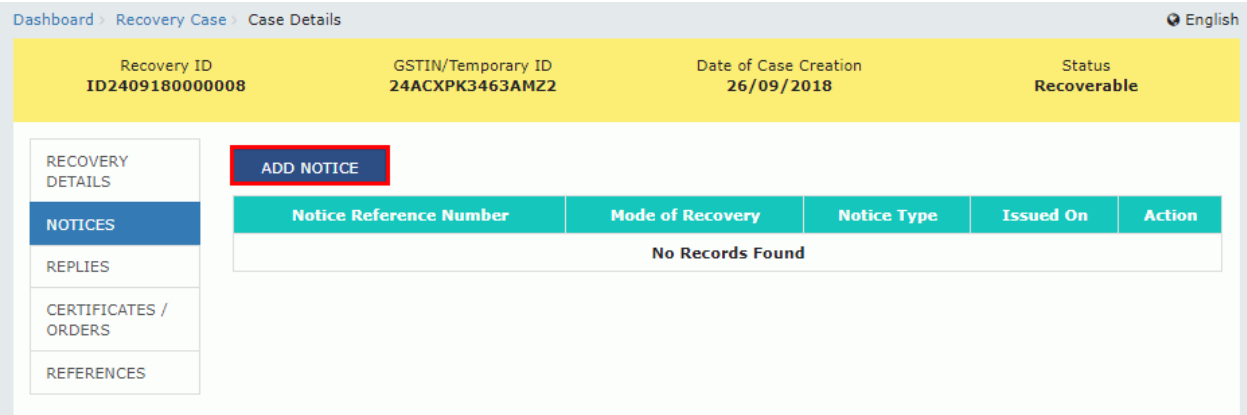


Go back to the Main Menu

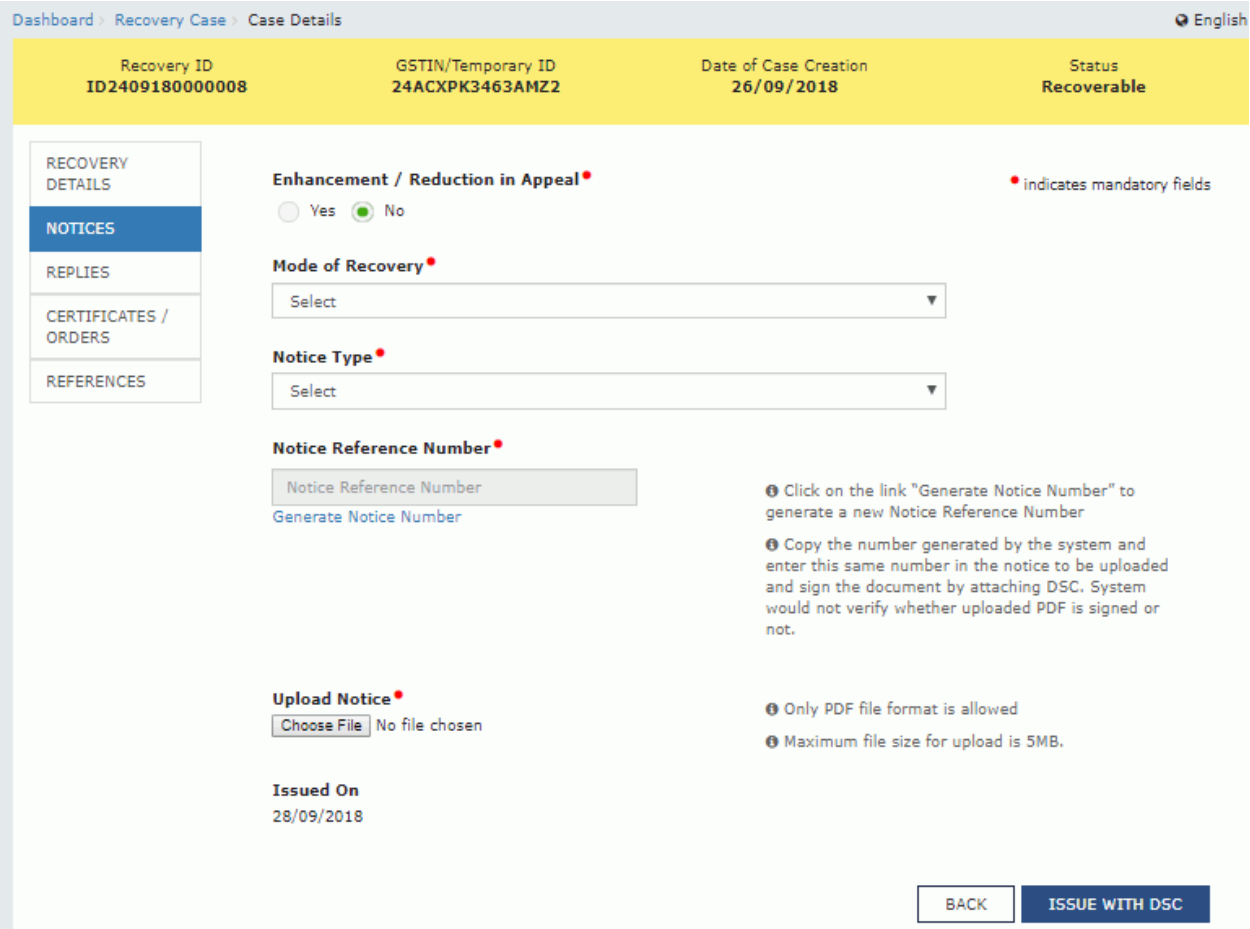
C. Issue Notice to the Taxpayer

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**.



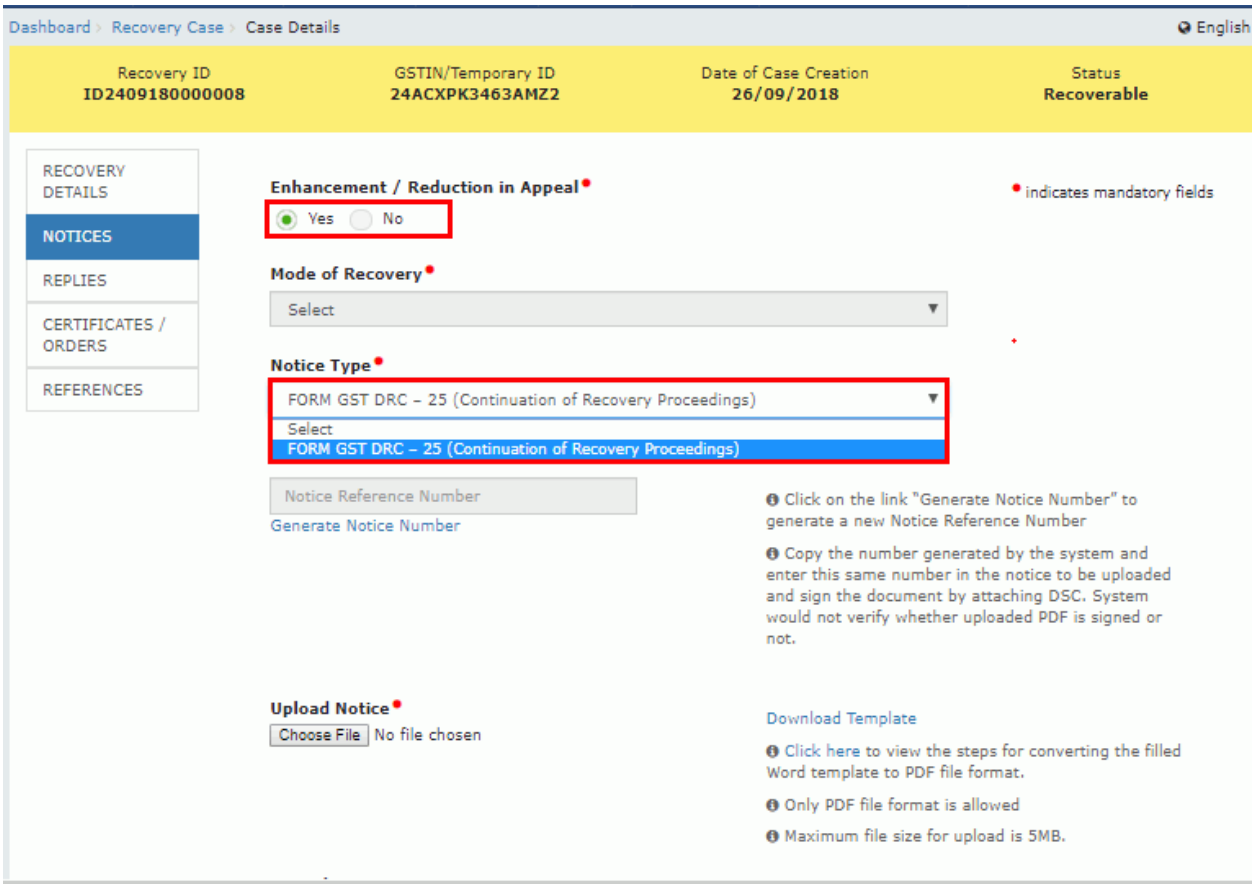
3. The Notice page is displayed.



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.

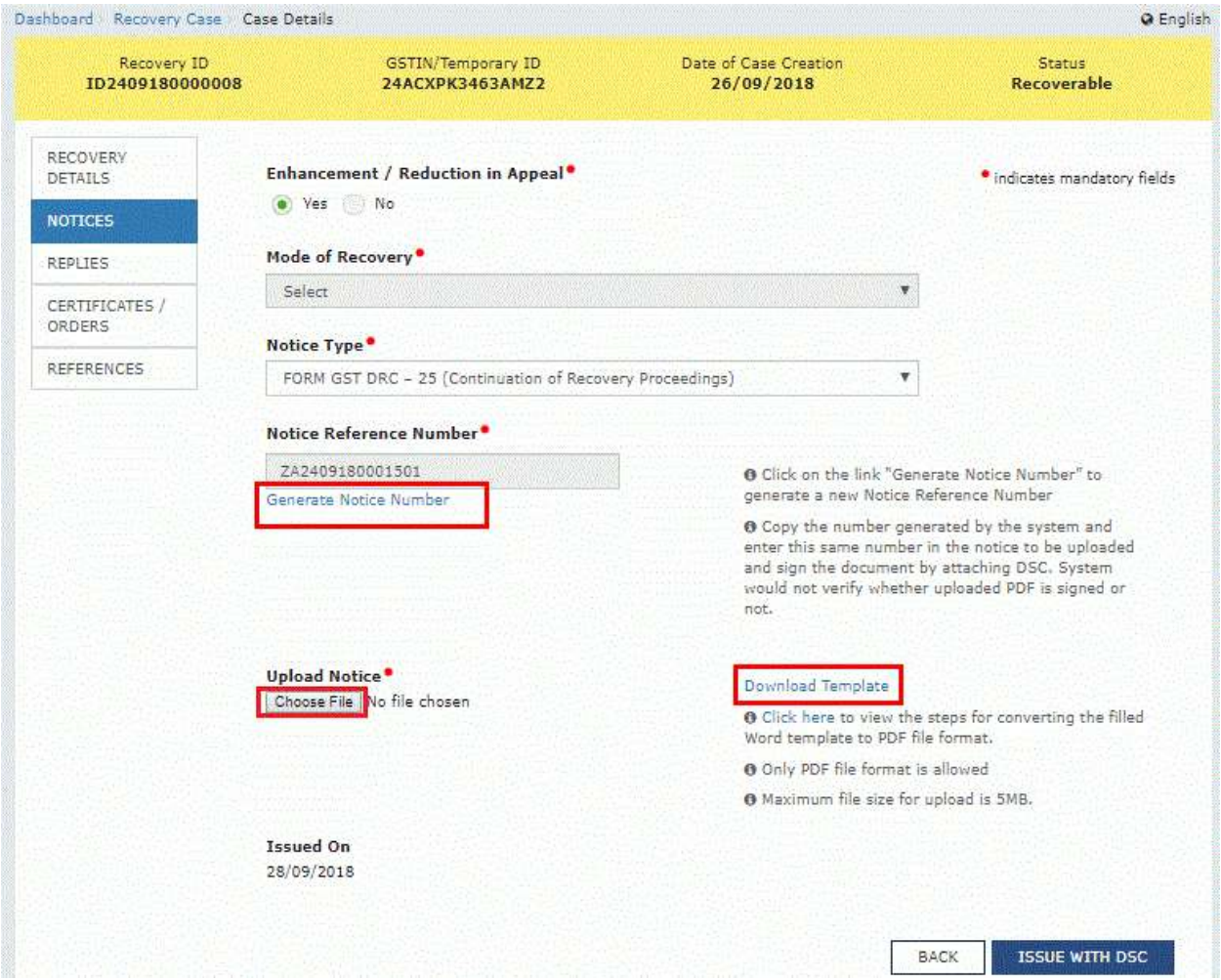


4.3. Click the **Generate Notice Number** hyperlink. Notice Number field gets auto-populated.

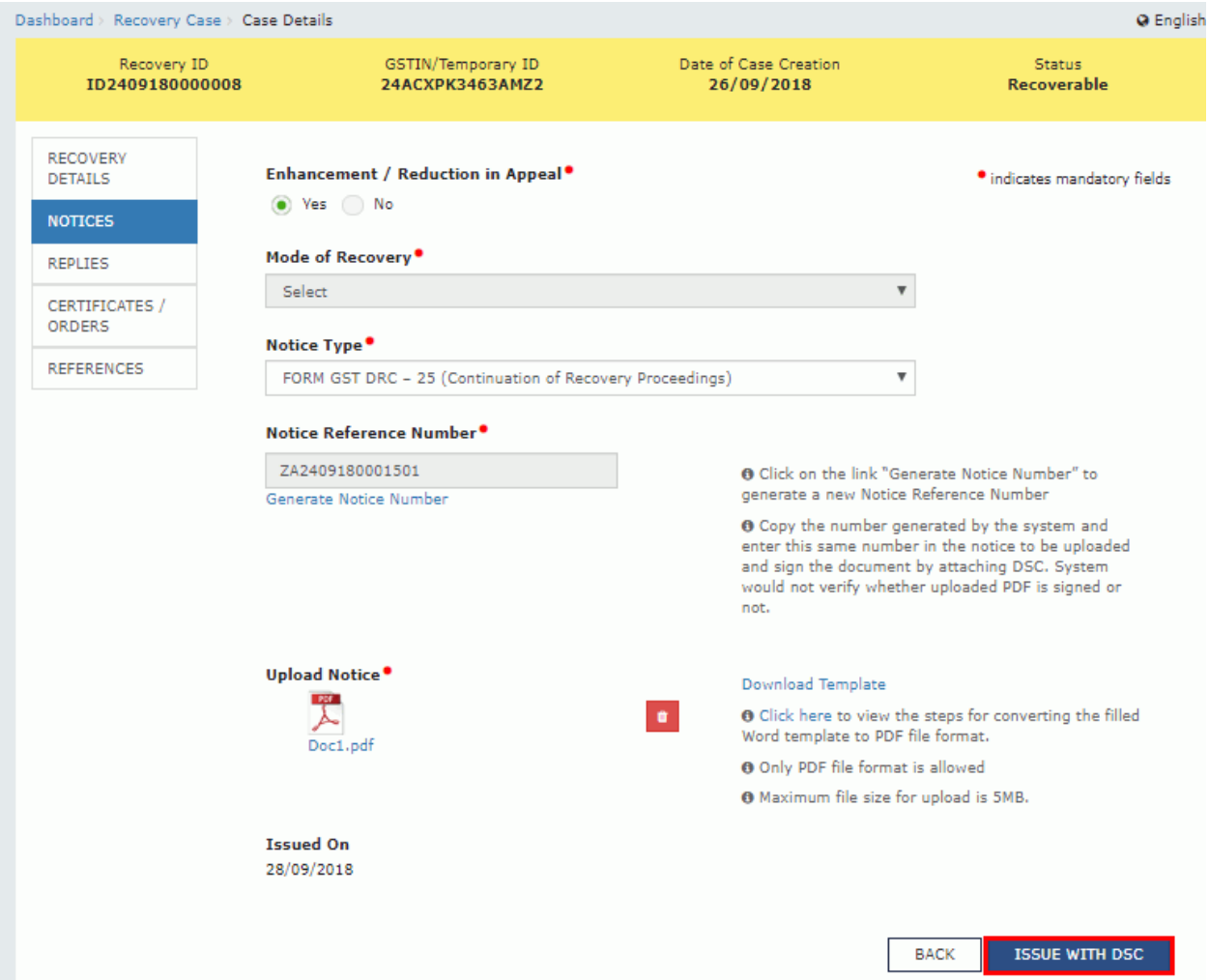
4.4. Click the **Download Template** link to download the template.

4.5. Enter the details and save as PDF.

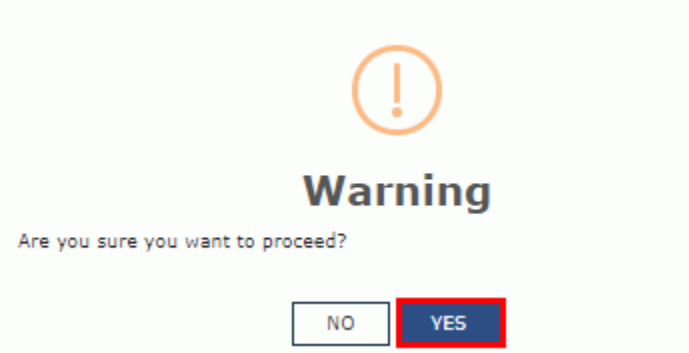
4.6. Click **Upload Notice** to upload the notice from your machine.



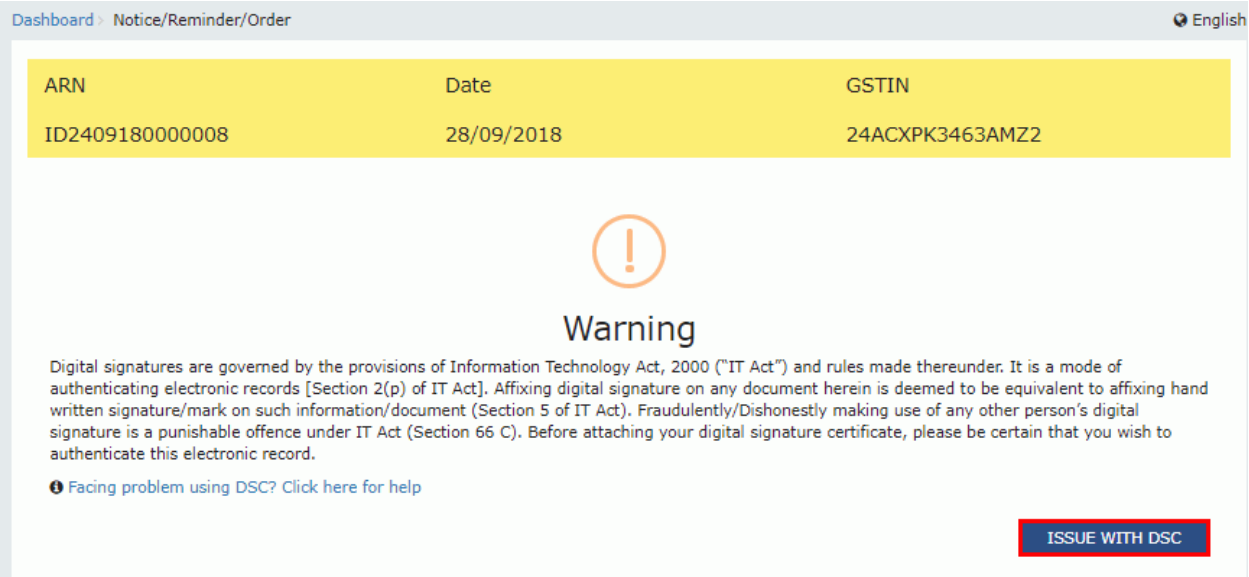
4.7. Click **ISSUE with DSC.**



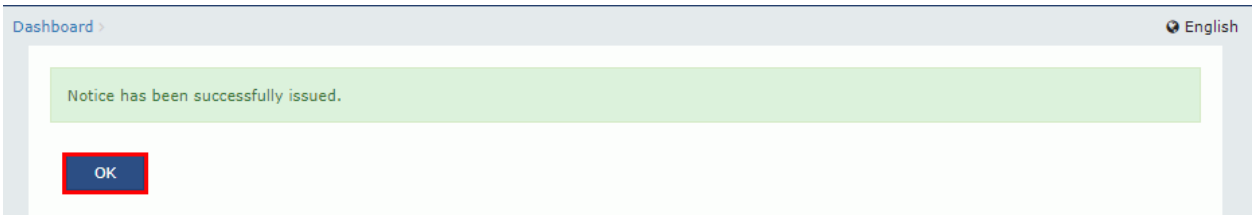
4.8. Click **PROCEED** button**.**



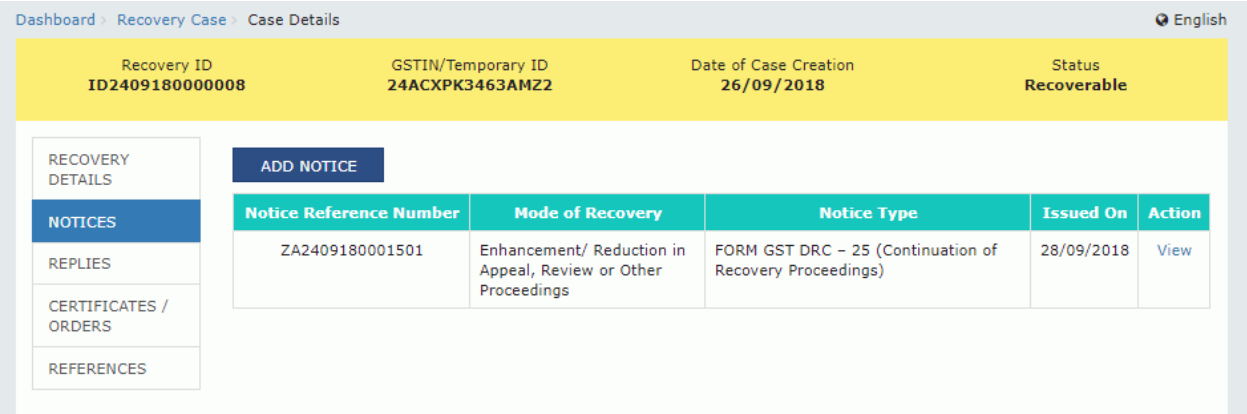
4.9. Click **ISSUE with DSC.**



4.10. The **Dashboard** page is displayed with the following confirmation message. Click **OK**.



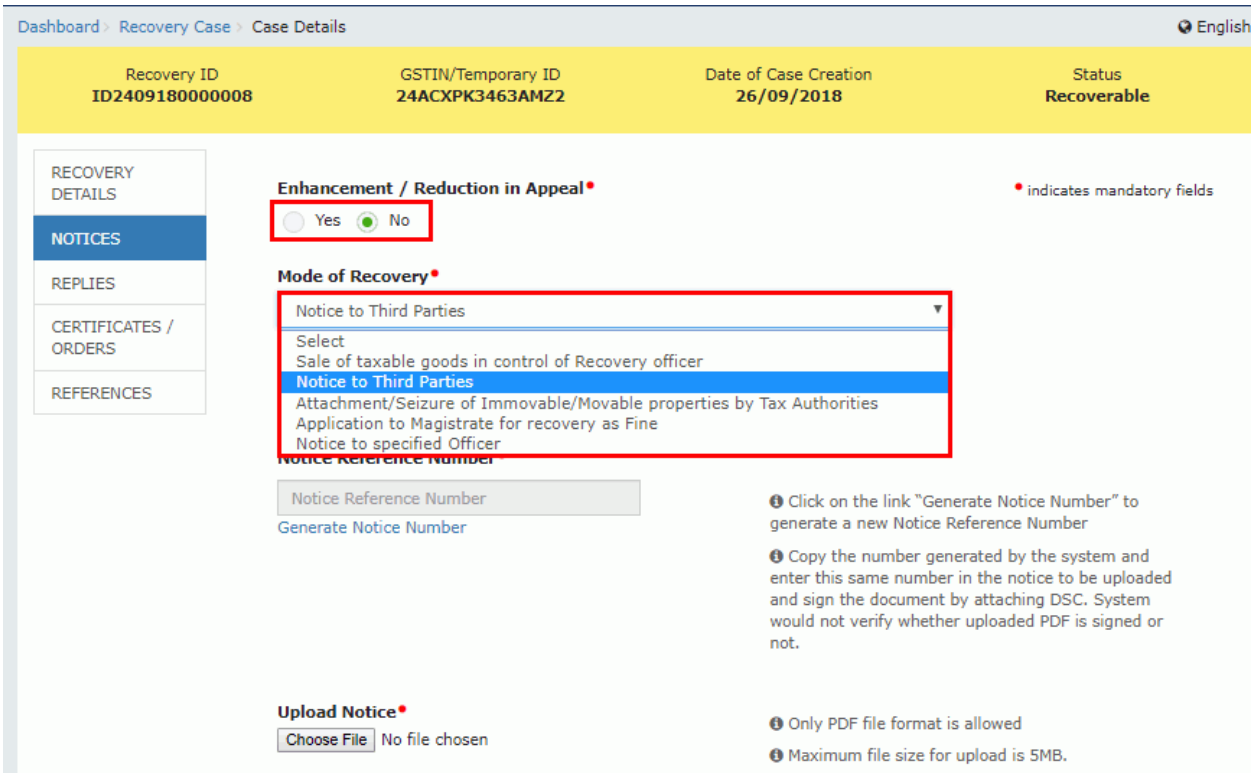
4.11. The updated **Case Detail** page is displayed, with the table containing the record of the notice just issued.



4 (b). In case there is no Enhancement/ Reduction in Appeal

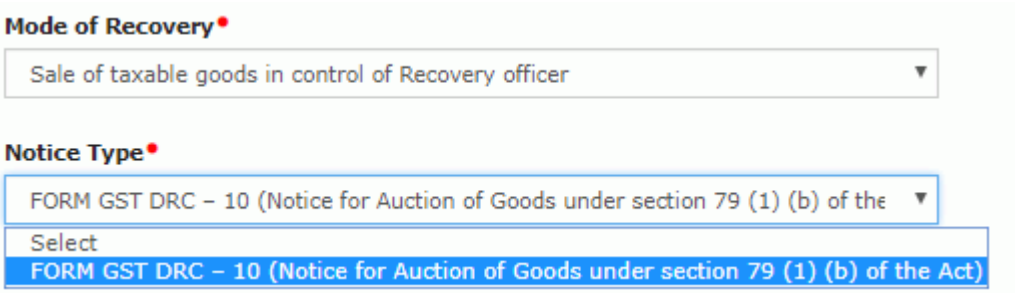
4.1. Select **Enhancement/ Reduction in Appeal** as No.

4.2. Select **Mode of Recovery** to be issued from the drop-down list.



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.

Mode of Recovery	Notice Type
Sale of taxable goods in control of Recovery officer	
Notice to Third Parties	

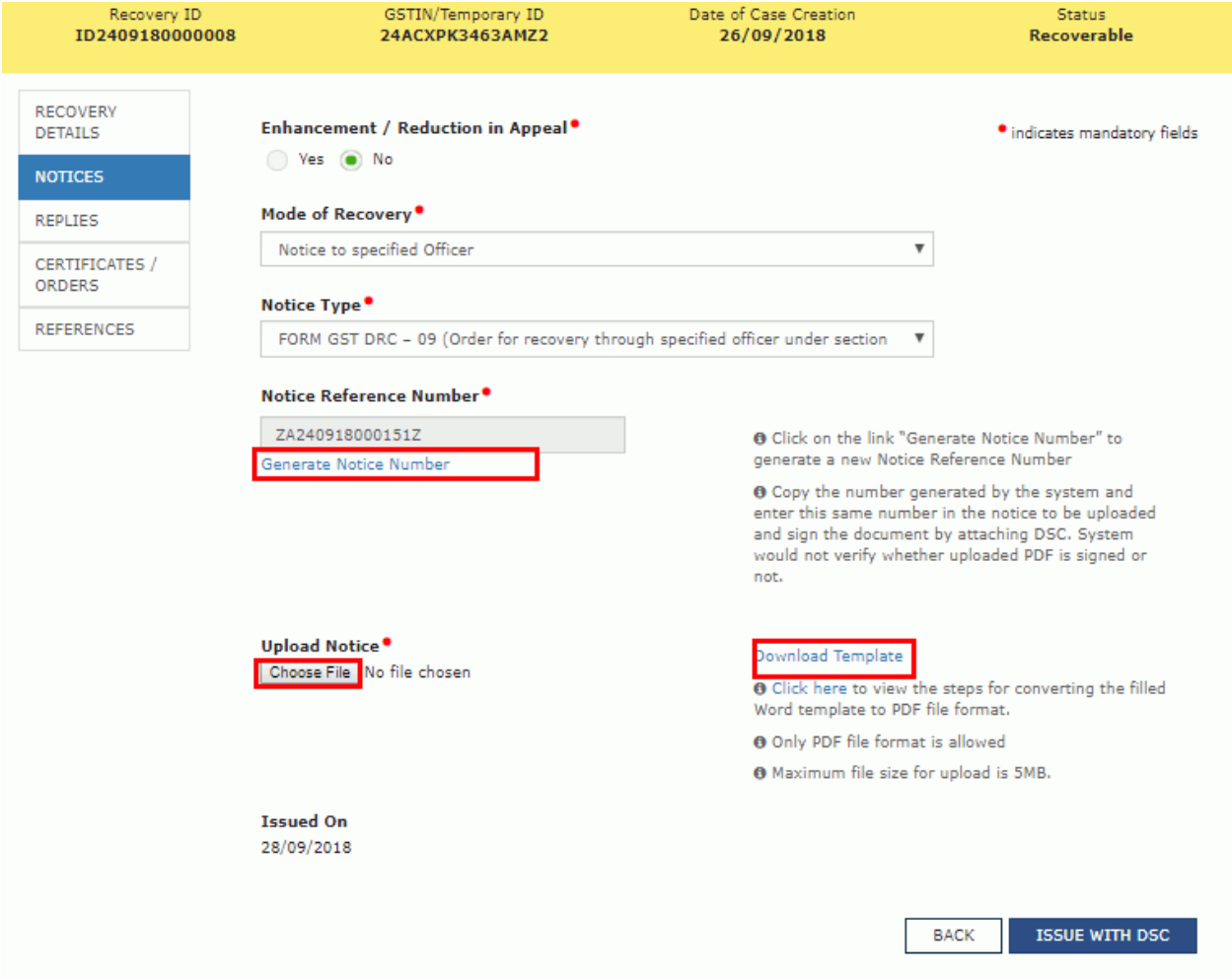
	Mode of Recovery* Notice to Third Parties **Notice Type*** Select Select FORM GST DRC – 13 (Notice to a third person under section 79(1) (c)) FORM GST DRC - 15 (Application before the Civil Court requesting execution for a Decree)
Attachment/Seizure of Immovable/Movable properties by Tax Authorities	**Mode of Recovery*** Attachment/Seizure of Immovable/Movable properties by Tax Authorities **Notice Type*** Select Select FORM GST DRC – 16 (Notice for attachment and sale of immovable/movable goods/shares under section FORM GST DRC – 22 (Provisional attachment of property under section83)
Application to Magistrate for recovery as Fine	**Mode of Recovery*** Application to Magistrate for recovery as Fine **Notice Type*** FORM GST DRC – 19 (Application to the Magistrate for Recovery as Fine) Select FORM GST DRC – 19 (Application to the Magistrate for Recovery as Fine)
Notice to Specified Officer	**Mode of Recovery*** Notice to specified Officer **Notice Type*** FORM GST DRC – 09 (Order for recovery through specified officer under section Select FORM GST DRC – 09 (Order for recovery through specified officer under section 79)

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

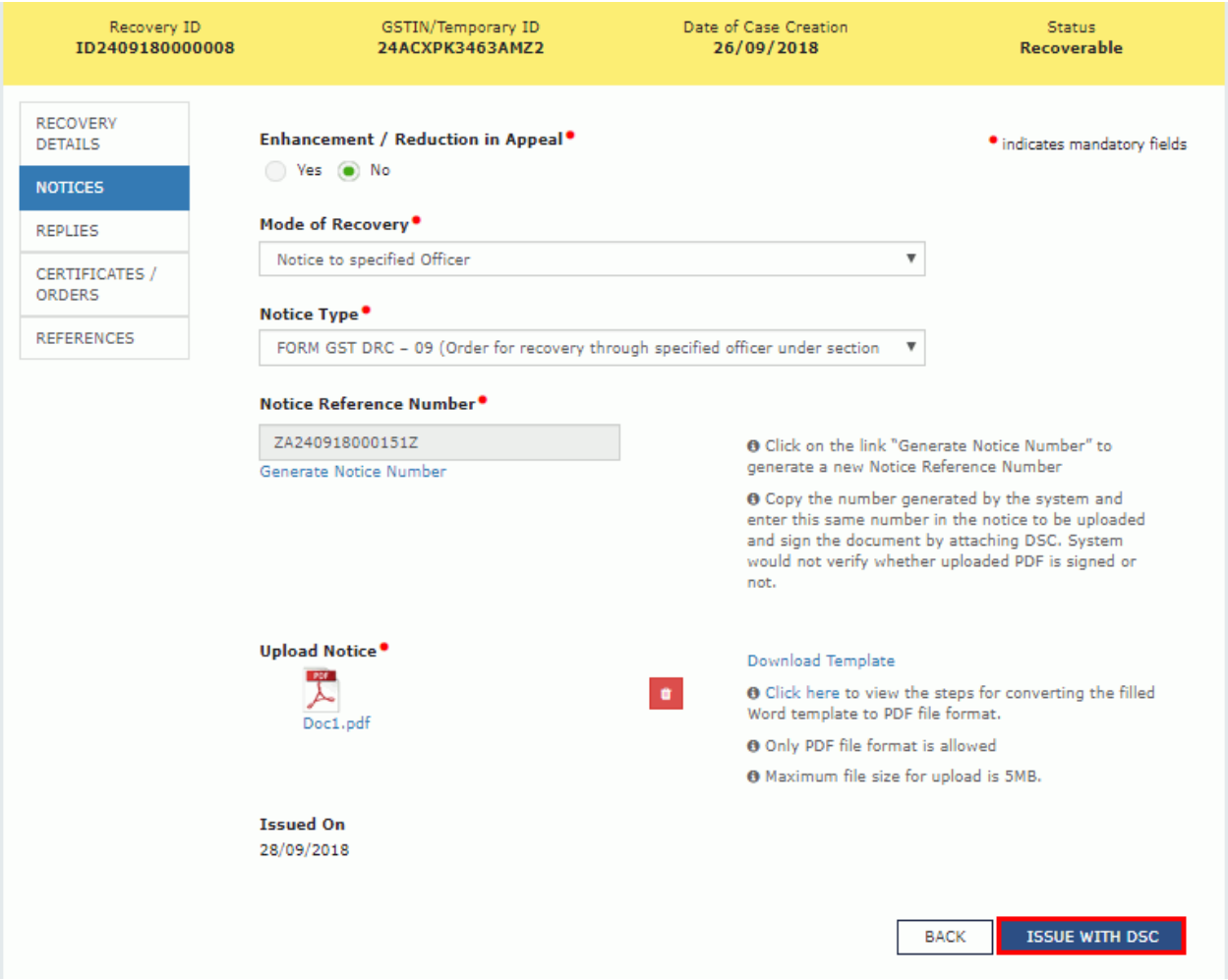
4.4. Click the **Download Template** link to download the template.

4.5. Enter the details and save as PDF.

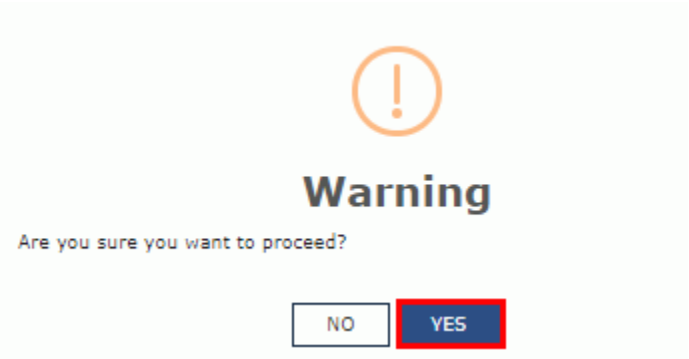
4.6. Click **Upload Notice** to upload the notice from your machine.



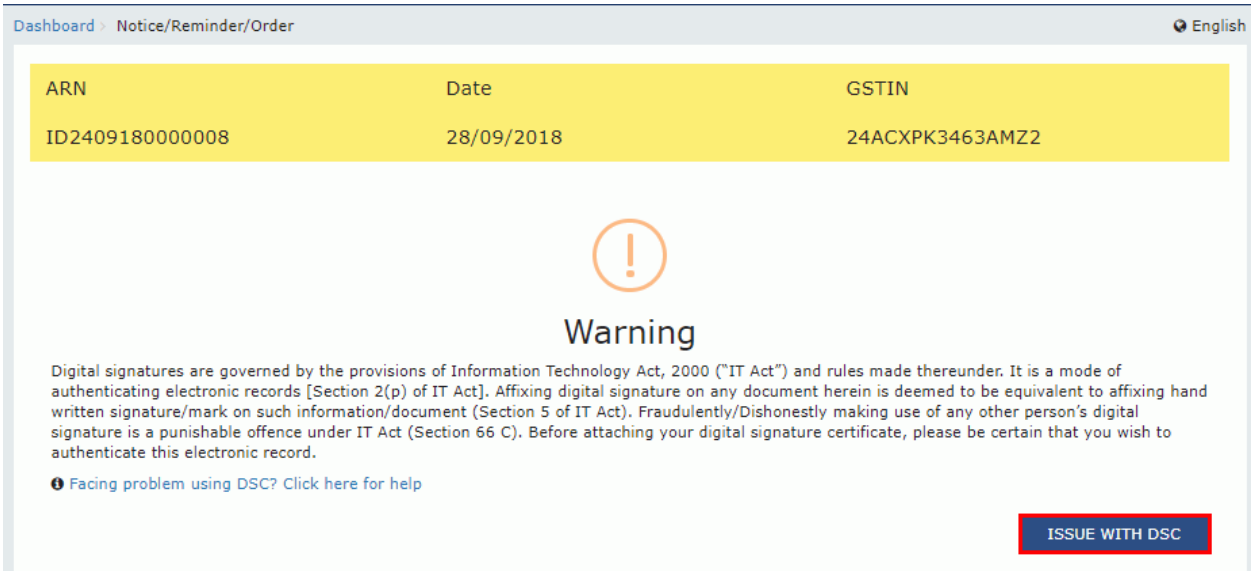
4.7. Click **ISSUE with DSC.**



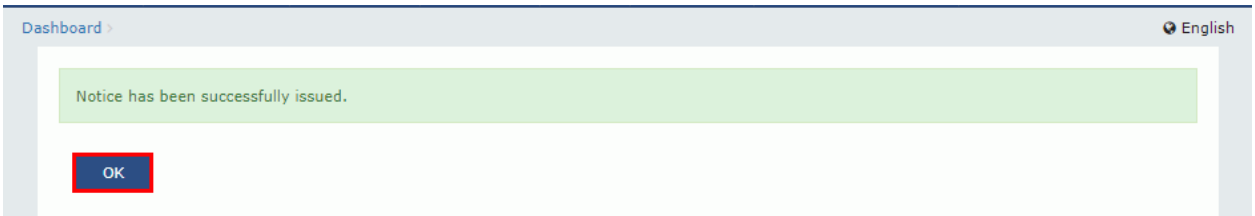
4.8. Click **PROCEED** button**.**



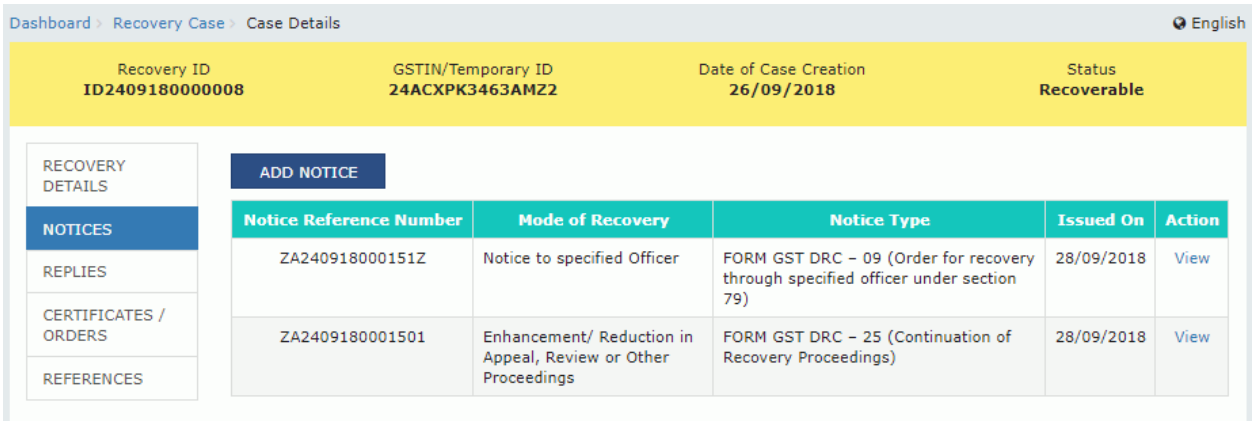
4.9. Click **ISSUE with DSC.**



4.10. The **Dashboard** page is displayed with the following confirmation message. Click **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.



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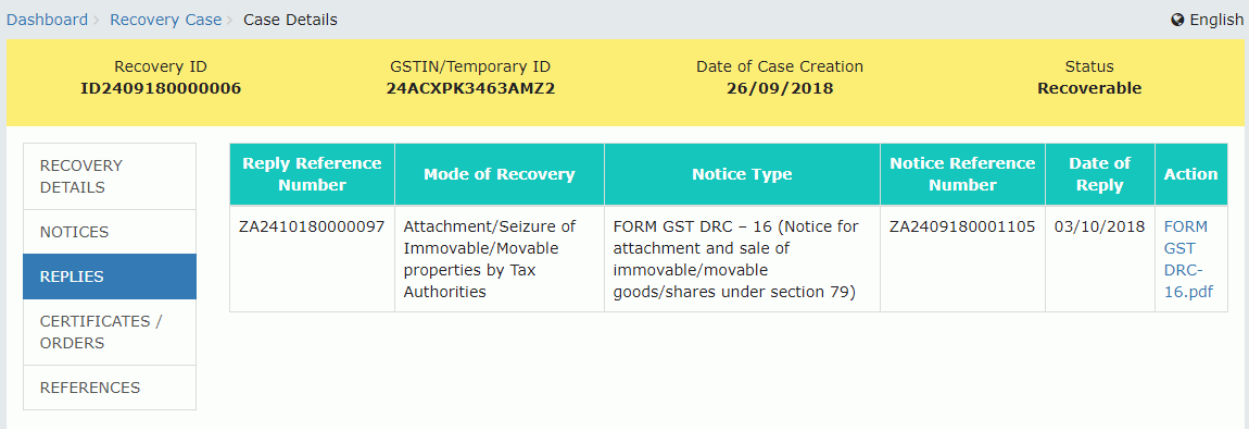
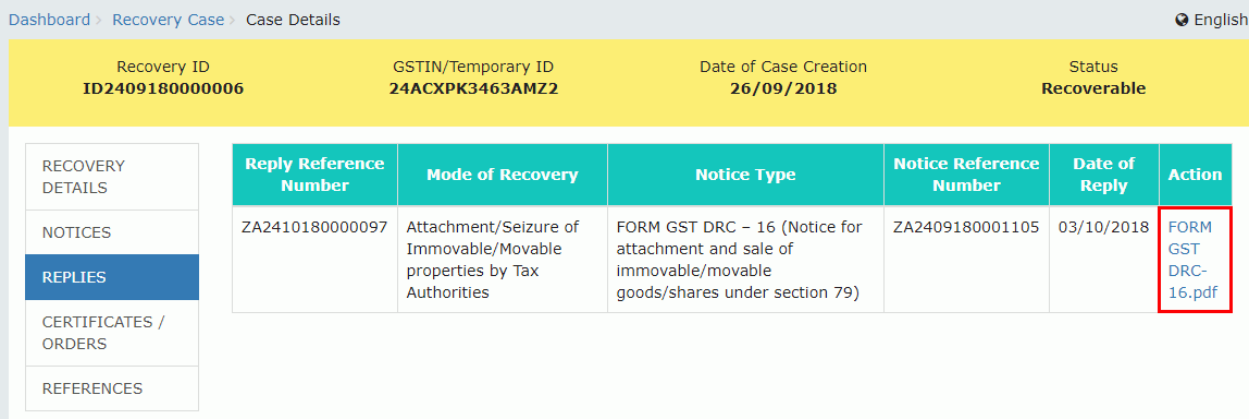
D. View Replies by the Taxpayer, if any

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.



2. Click the documents in the **Action** section to download and ascertain their contents.



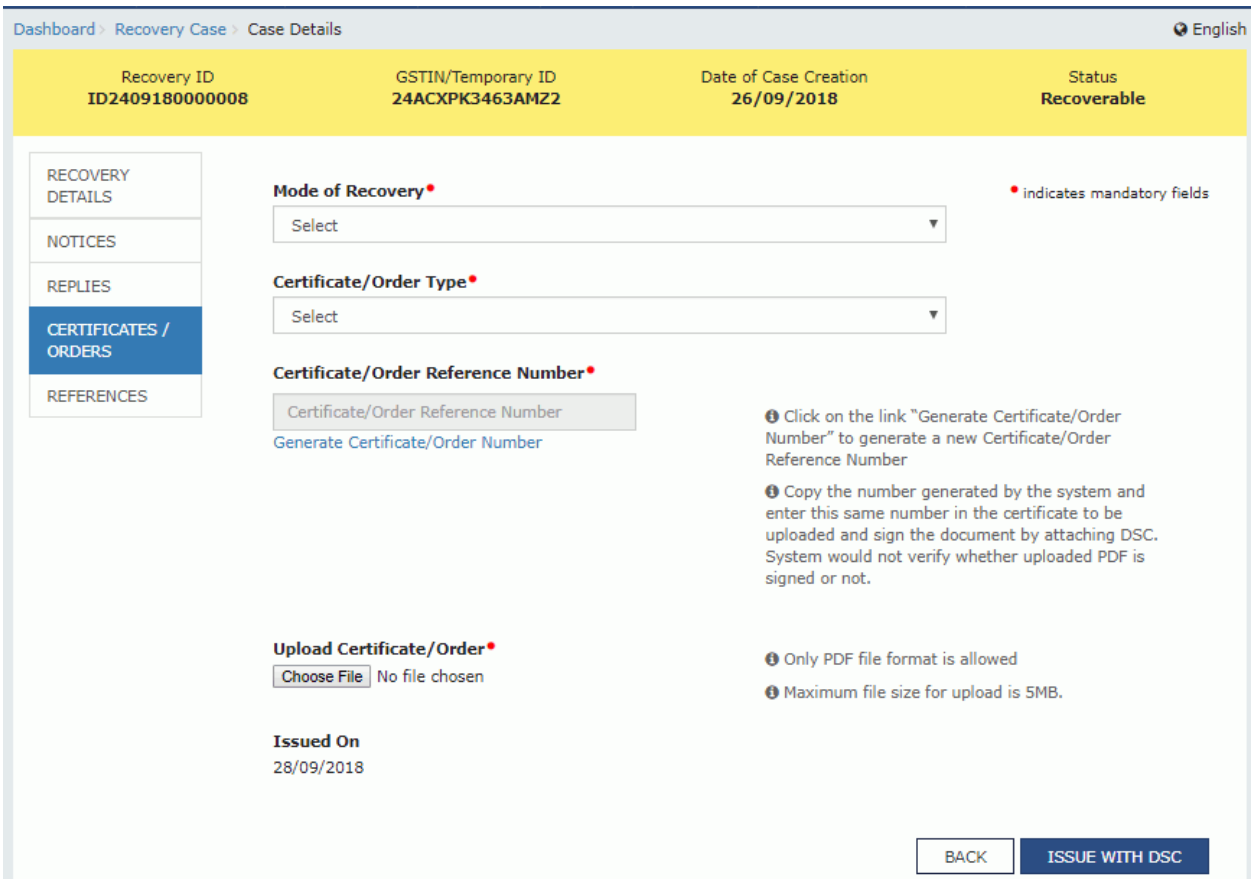
Go back to the Main Menu

E. Issue Certificate or Order

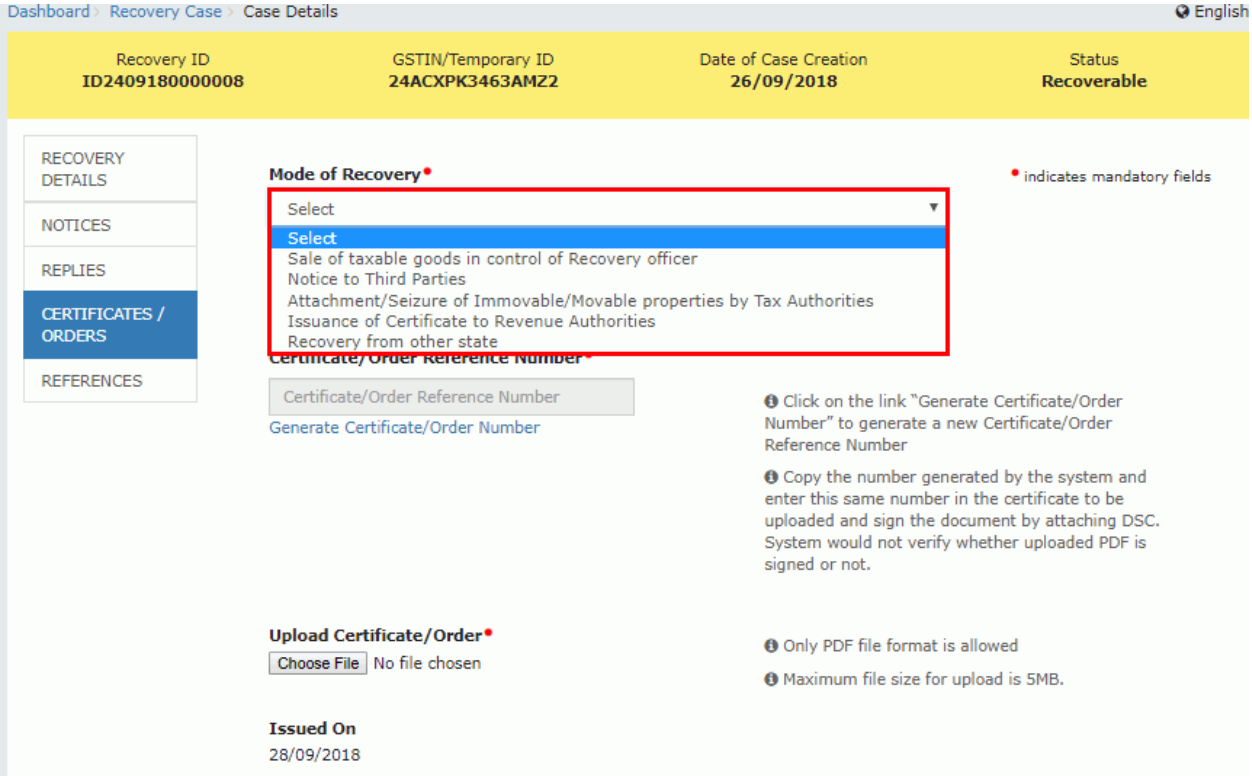
To issue a certificate or order, perform following steps:

1. On the **Case Detail** page, select the **CERTIFICATES/ORDERS** tab if it is not selected by default.
2. Click **ADD CERTIFICATE / ORDER**.

3. The Certificate/ Order page is displayed.

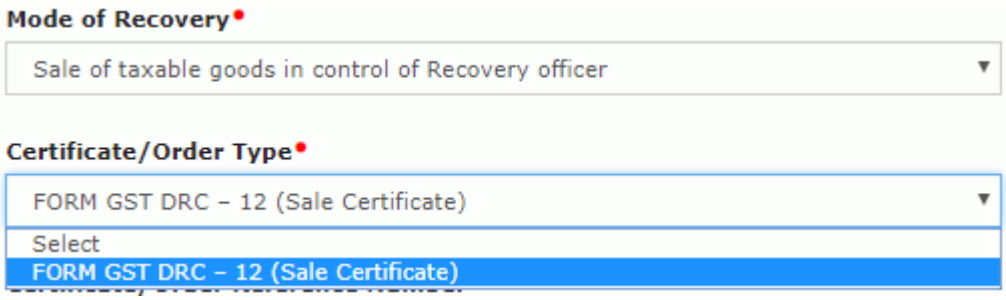


4. Select **Mode of Recovery** to be issued from the drop-down list.



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.

Mode of Recovery	Certificate/ Order Type
Sale of taxable goods in control of Recovery officer	
Notice to Third Parties	

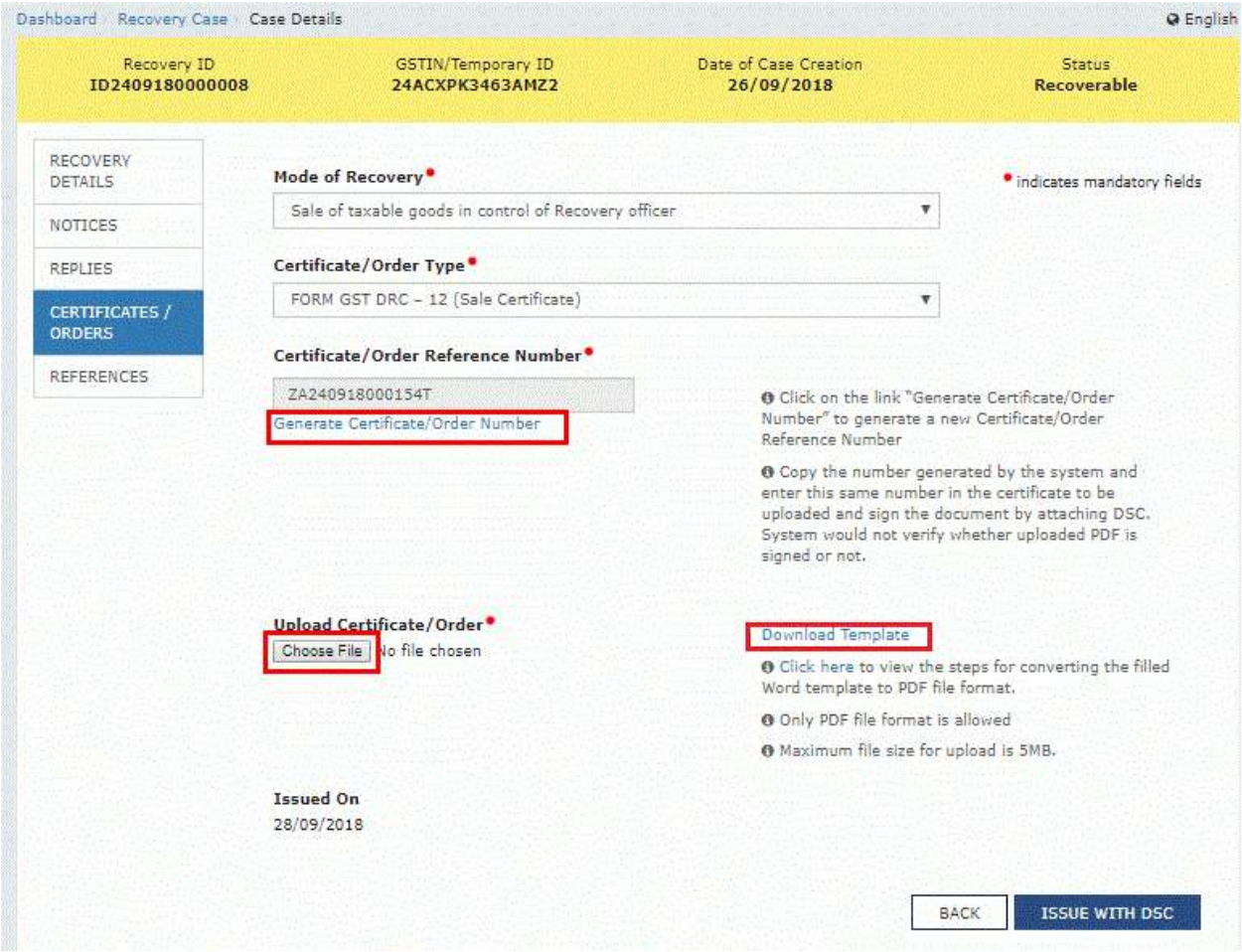
	Mode of Recovery• Notice to Third Parties **Certificate/Order Type**• FORM GST DRC – 14 (Certificate of Payment to a Third Person) Select FORM GST DRC – 14 (Certificate of Payment to a Third Person)
Attachment/Seizure of Immovable/Movable properties by Tax Authorities	**Mode of Recovery**• Attachment/Seizure of Immovable/Movable properties by Tax Authorities **Certificate/Order Type**• Select Select FORM GST DRC – 12 (Sale Certificate) FORM GST DRC - 23 (Restoration of provisionally attached property / bank account under section83)
Issuance of Certificate to Revenue Authorities	**Mode of Recovery**• Issuance of Certificate to Revenue Authorities **Certificate/Order Type**• FORM GST DRC – 18 (Certificate action under clause (e) of sub-section (1) sectic Select FORM GST DRC – 18 (Certificate action under clause (e) of sub-section (1) section 79)
Recovery from other state	**Mode of Recovery**• Recovery from other state **Certificate/Order Type**• FORM GST DRC – 18 (Certificate action under clause (e) of sub-section (1) sectic Select FORM GST DRC – 18 (Certificate action under clause (e) of sub-section (1) section 79)

6. Click the **Generate Certificate/ Order Number** hyperlink. Certificate/ Order Reference Number field gets auto-populated.

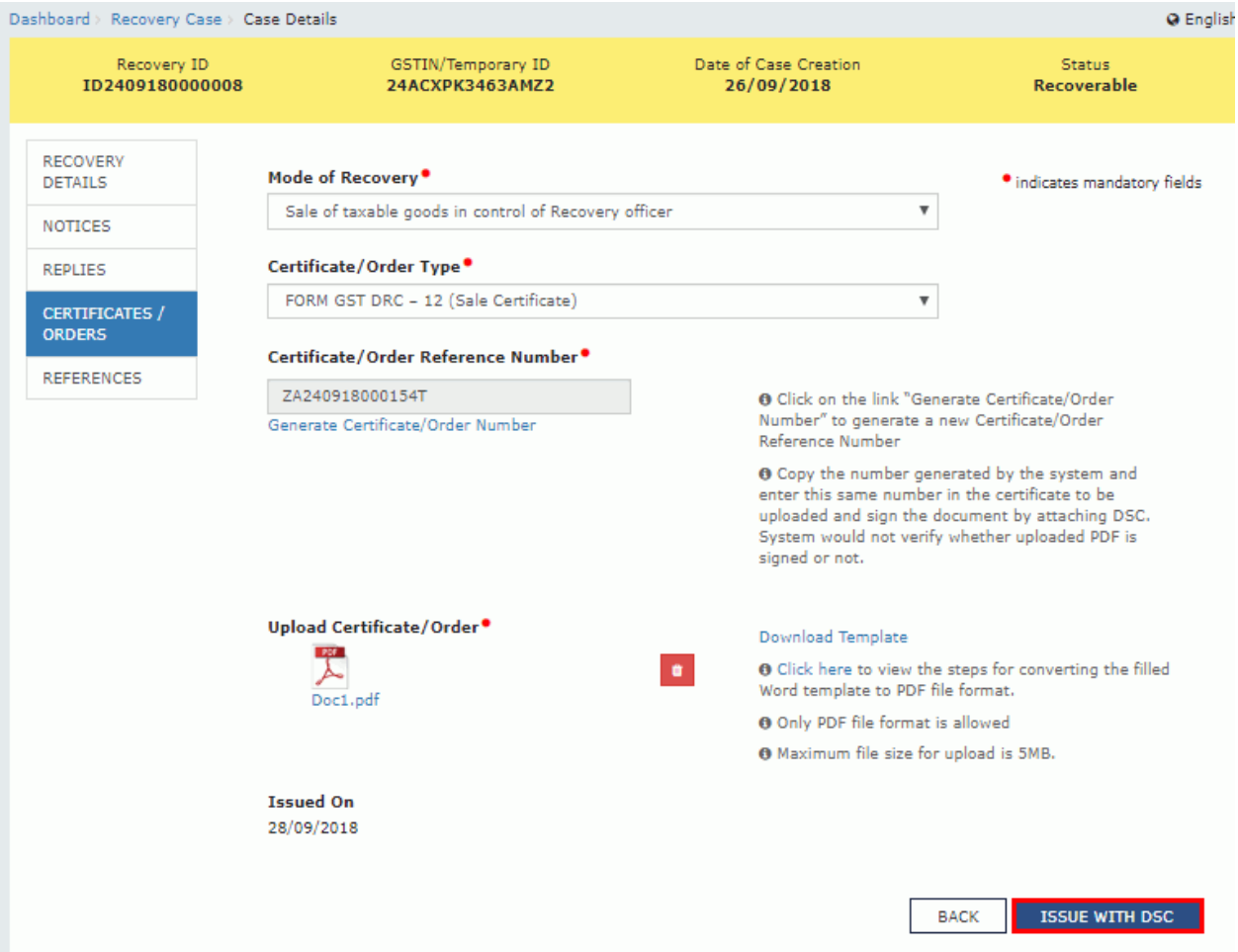
4.4. Click the **Download Template** link to download the template.

4.5. Enter the details and save as PDF.

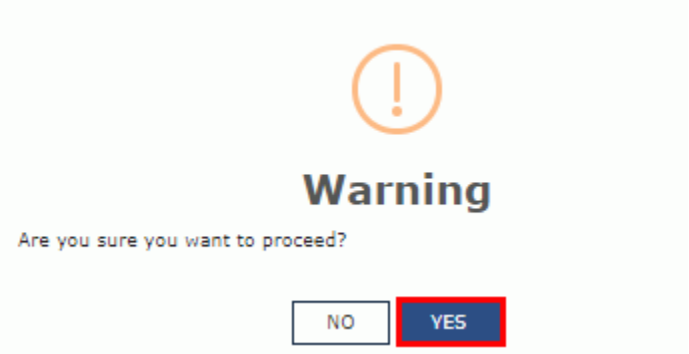
7. Click **Upload Certificate/ Order** to upload the Certificate/ Order from your machine.



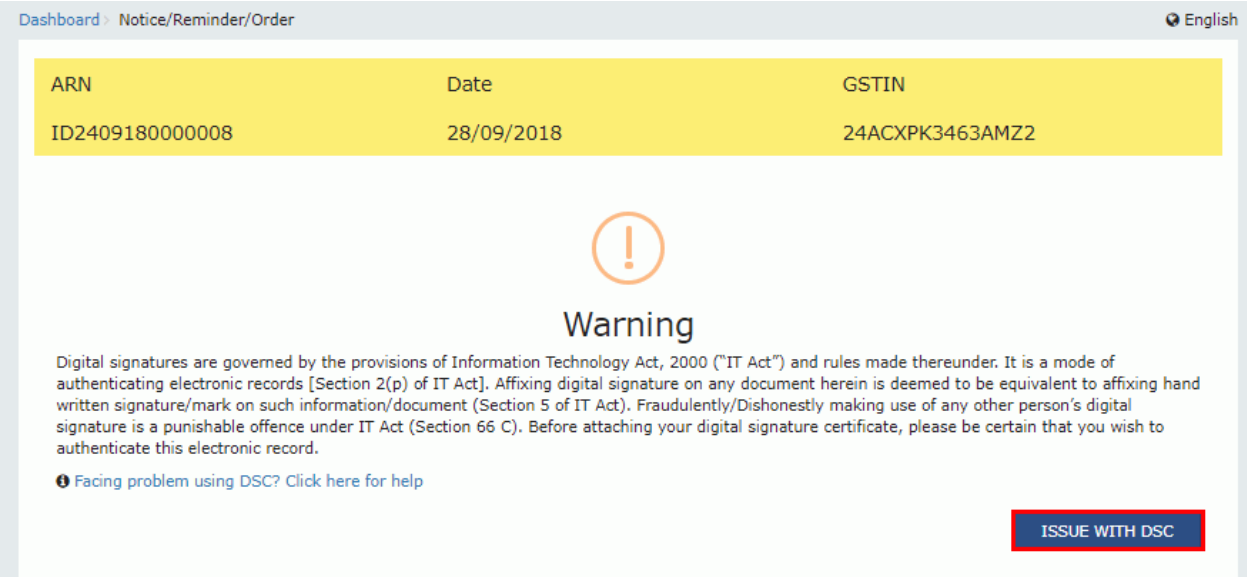
8. Click **ISSUE with DSC.**



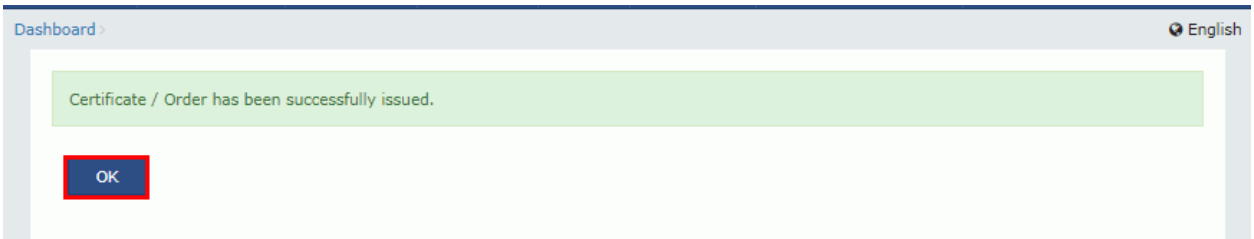
9. Click **PROCEED** button**.**



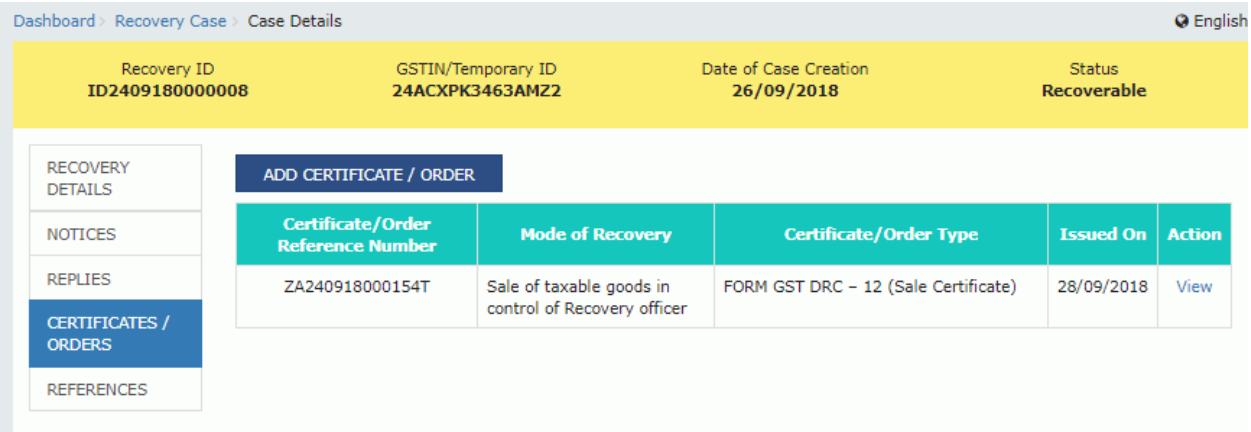
10. Click **ISSUE with DSC.**



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 Certificate/ Order just issued. Taxpayer will be intimated of the Certificate/ Order issued through SMS and e-mail.



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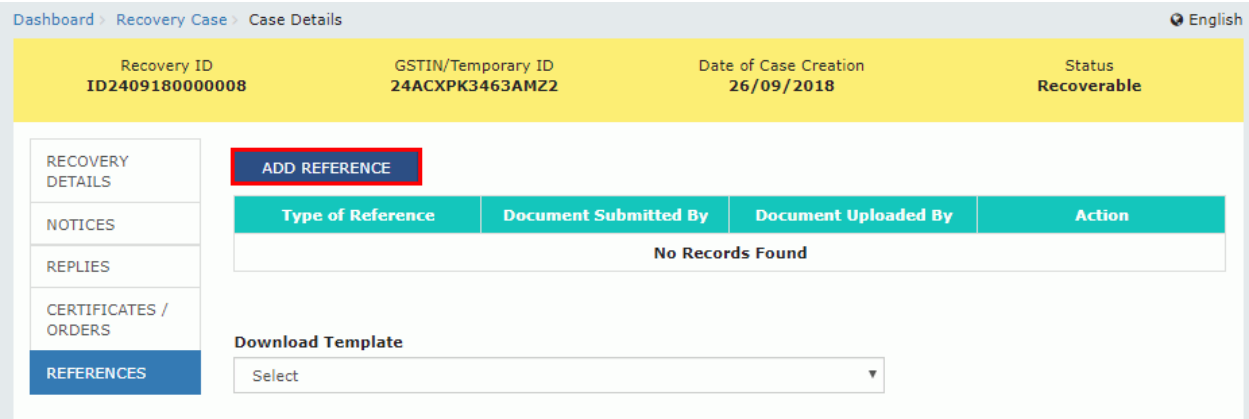
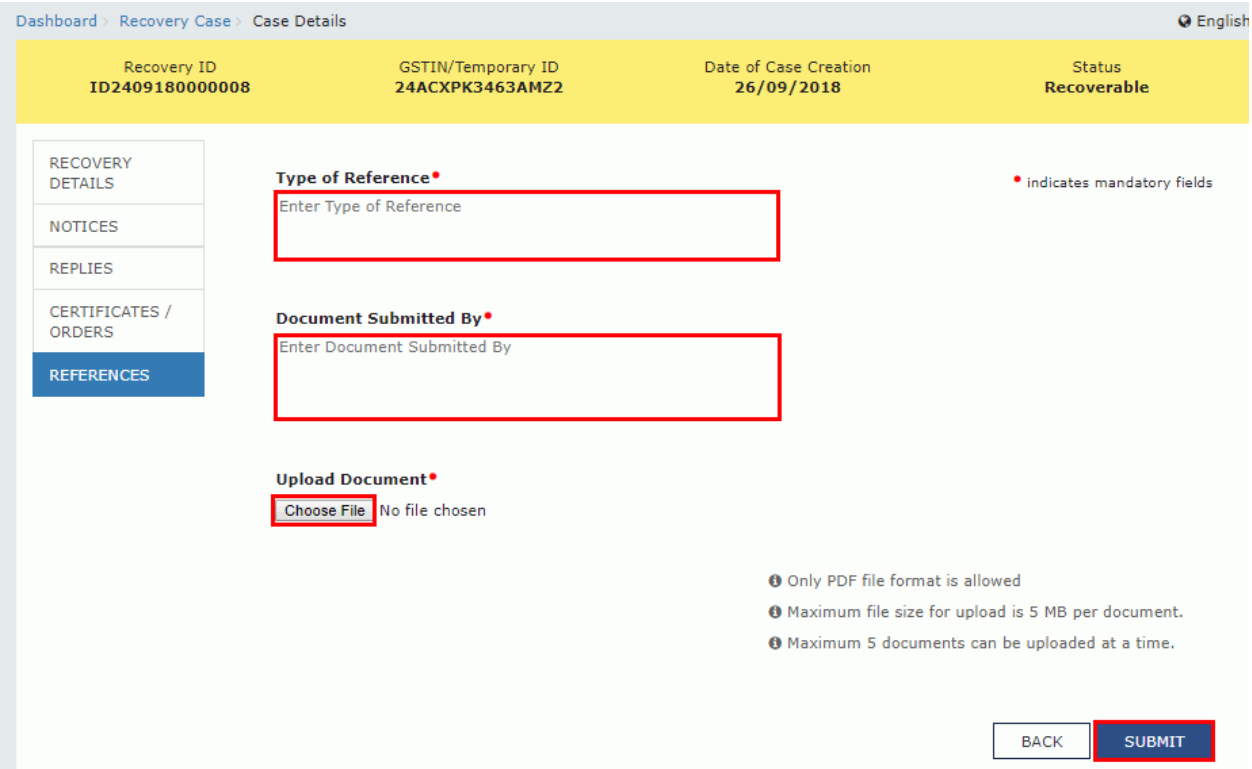
F (1). Add Reference Document

To add any reference documents, in the role of Assistant to Recovery Officer, perform following steps:

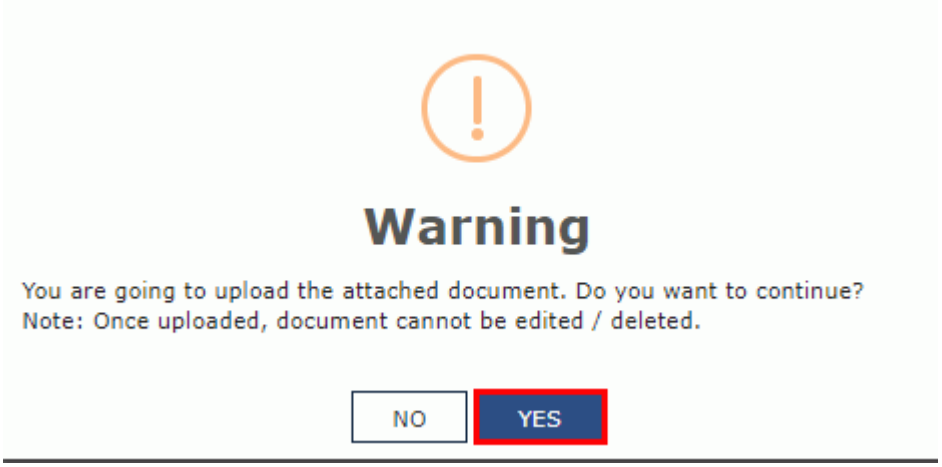
1. On the **Case Detail** page, select the **REFERENCES** tab if it is not selected by default. This tab displays the additional documents uploaded by the Recovery Officer which can be uploaded at any stage for maintaining the same in records and is related to the selected recovery id.
2. Click the **ADD REFERENCE** button.



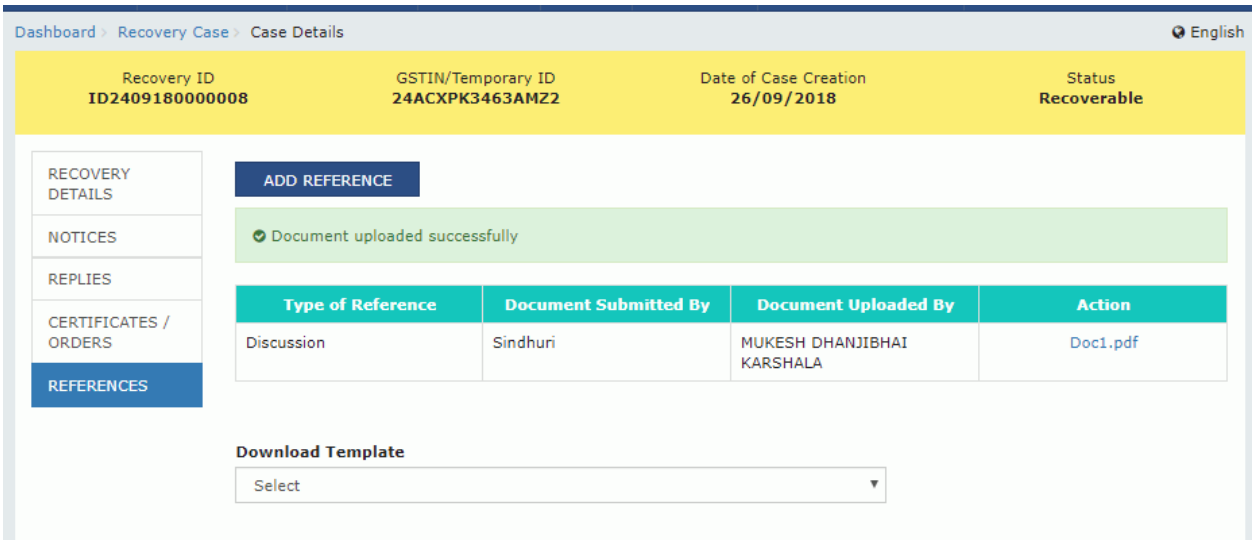
3. In the **Type of Reference** field, enter the name of type of document to be uploaded.
4. In the **Document Submitted By** field, enter the name of type of person who is submitting the document.
5. Click the **SUBMIT** button.



6. Click the **YES** button.



7. A success message is displayed and the updated **Case Detail** page is displayed, with the table containing the reference document just added.



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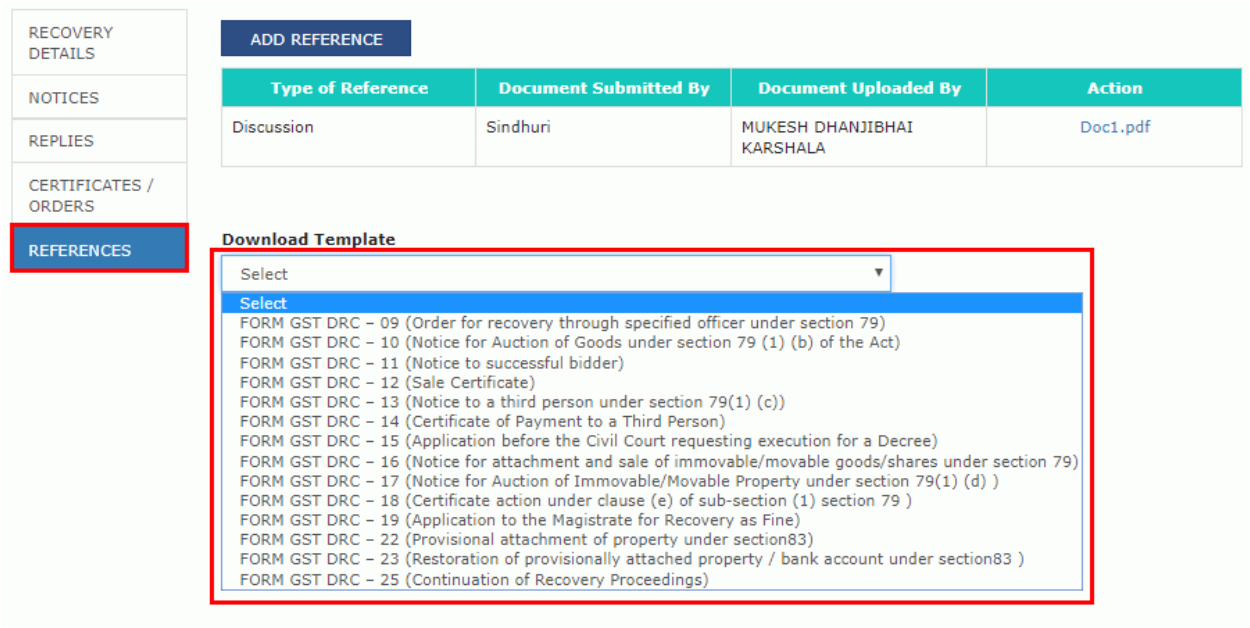
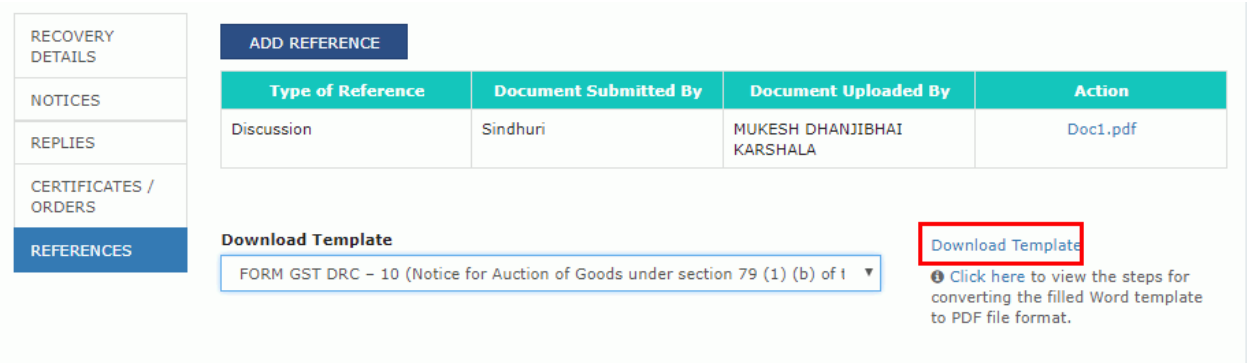
F (2). Download Template

To download any template, perform following steps:

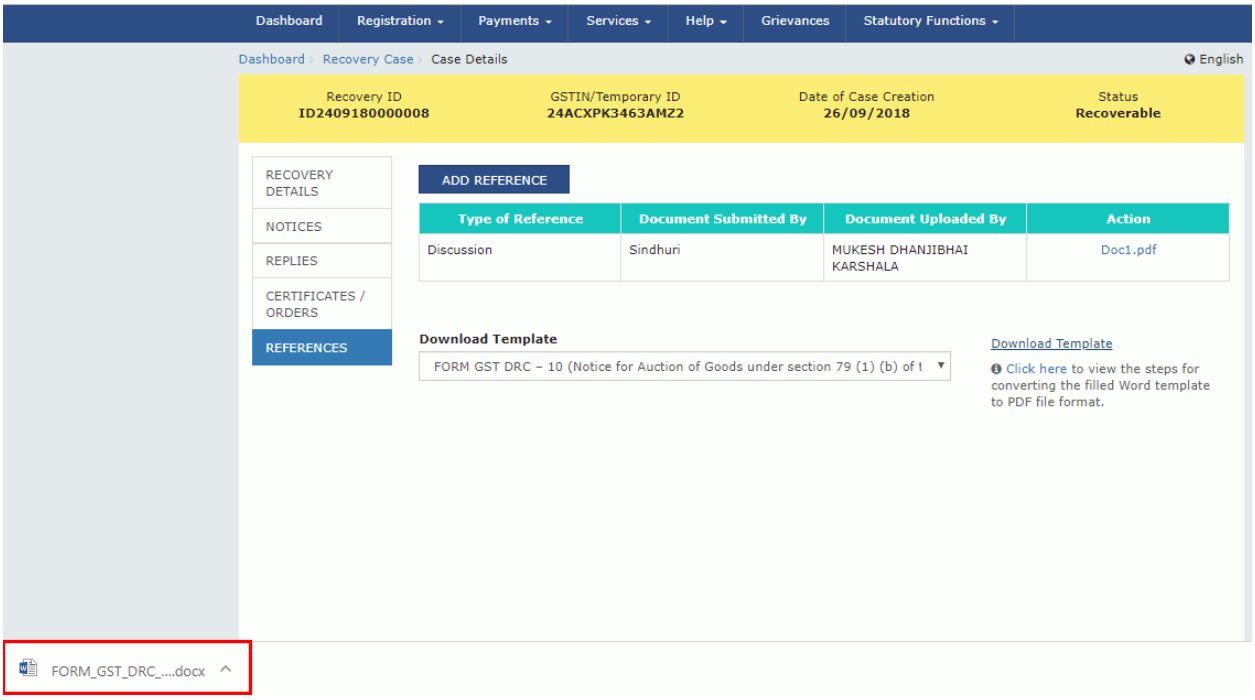
1. On the **Case Detail** page, select the **REFERENCES** tab if it is not selected by default.
2. Select the type of template to be downloaded from the **Download Template** drop-down list.



3. Click the **Download Template** link.



4. The template is downloaded on your machine.



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