

1. Advisory regarding Inactive GSTINs

In case on GSTIN status is "Inactive", tax official should download taxpayer's notice & cancellation order from BOWEB portal via Services>Taxpayer Account>Record Search by providing GSTIN & selecting Notice Id No. & Order No. respectively.

Then if taxpayer replies to same notice in manual to tax official & tax official is satisfied with answer then tax official can restore registration of taxpayer by "Restore Registration" functionality in BOWEB Portal.

2. Advisory regarding error in refund ITC in case of export

In case of following Error "No outward supply tax(Integrated Tax/Cess) filed for the selected return period' while filling Refunds. This is due to the fact that while filling GSTR3B user has wrongly entered values in column 3.1(a) instead of 3.1(b). Refund application feature for this is yet to be implemented in production. Technical team has received this as a Change request but there is no definite timeline to by when it will be available in production.

So please ask taxpayer to wait for resolution.

3. Advisory regarding processing of LUT by tax official

As per latest update on BOWEB portal processing of LU is enabled for tax official under Statuary Function> LUT>Enable or Disable LUT

So please ask tax official to process all LUT application submitted previously & currently.

4. Advisory regarding appeal on GST portal

Appeal option is available on GST portal for taxpayer valid for following cases

Filing an Appeal against Demand Order
Filing an Appeal against Registration Order
Filing an Appeal against Refund Order
Filing an Appeal against Other Orders

For further information please check following link

<https://www.gst.gov.in/help/appeal>

5. Sopa9m:Advisory for assessment & adjudication module error "No Records Found

Non filers dashboard shows only the records for which Return module issued GSTR3A 15 days prior to today. GSTR3A has not been issued to any of the tax payers in the officer's jurisdiction and hence non filer dashboard is showing no records.