

प्रेषक,

ज्वाइन्ट कमिश्नर(आई0टी0) वाणिज्य कर
मुख्यालय, लखनऊ।

सेवा में,

समस्त जोनल एडीशनल कमिश्नर, वाणिज्य कर,
उत्तर प्रदेश

लखनऊ:: दिनांक:: 26, जून, 2019

महोदय,

जी0एस0टी0एन0 द्वारा विभाग के अधिकारियों के लिए "View All-India Records" का नया रोल boweb portal पर उपलब्ध कराया गया है। View All-India Records Role द्वारा अधिकारियों के पास देश के किसी भी करदाता के रजिस्ट्रेशन/ रिटर्न / पेमेन्ट रिकार्ड के अभिगम की सुविधा प्राप्त हो जायेगी। इस सुविधा का उपयोग करापवंचन सम्बन्धी प्रकरणों की जांच, सत्यापन, एवं प्रारम्भिक जांच हेतु किया जा सकेगा।

उपरोक्त रोल एडीशनल कमिश्नर ग्रेड-1, एडीशनल कमिश्नर ग्रेड-II(वि0अनु0शा0), ज्वाइन्ट कमिश्नर(कार्यपालक), ज्वाइन्ट कमिश्नर(वि0अनु0शा0), ज्वाइन्ट कमिश्नर(टैक्स आडिट), ज्वाइन्ट कमिश्नर(कॉर्पोरेट सर्किल), सचल दल, वि0अनु0शा0 तथा खण्ड के अधिकारियों को Sub State Admin द्वारा दिया जायेगा। रोल दिये जाने में आने वाली किसी भी प्रकार की तकनीकी समस्या के निराकरण हेतु ctithqlu-up@nic.in पर प्रेषित करें। GSTN Advisory इस पत्र के साथ संलग्न कर प्रेषित की जा रही है।

उपरोक्त के सम्बन्ध में अपने अधीनस्थ अधिकारियों को तदनुसार कार्यवाही करने हेतु निर्देशित करने का कष्ट करें।

यह पत्र कमिश्नर, वाणिज्य कर, उत्तर प्रदेश के अनुमोदनोपरान्त जारी किया जा रहा है।

संलग्नक:-उपरोक्तानुसार।

भवदीय,

(रमेश चन्द्र द्विवेदी)

ज्वाइन्ट कमिश्नर(आई0टी0), वाणिज्य कर,
मुख्यालय, लखनऊ।

Advisory reg. new role of “View All-India Records” meant for Enforcement Officers

Background:

Law Committee has decided to provide a functionality to tax officers of enforcement wings to have access to registration/returns/payment records of any taxpayer from any part of the country. This is required for investigation of cases, verifications & preliminary enquiries before registering new cases etc.

Present Position:

Presently, under ‘Record Search’ option (**Services→Taxpayer Account→Record Search**), the officers are able to view records of registered entities pertaining to their State only.

New Functionality:

As suggested by Law Committee, to enable enforcement officers to access the records of registered entities **across India** (for bona fide use during investigation of cases, checks & enquiries before registering new cases etc.), a new role is created namely, “View All India Records”.

Once mapped with “View All India Records” role, the scope of search in existing ‘Record Search’ (**Services→Taxpayer Account→Record Search**) will get widened and the concerned officer with new role will be able to view records of GSTINs pertaining to other States also.

The screenshot displays the GST portal's 'Record Search' interface. At the top, the header includes the GST logo, the text 'Goods and Services Tax', and the user's name 'Nurul MOHAMADBHAI SAIYED' with a dropdown arrow, indicating the location 'Delhi, Delhi'. Below the header is a navigation bar with links: 'Inbox', 'Registration', 'Payments', 'MIS', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The main content area is titled 'Record Search' and contains a message: 'The information on the particulars of the taxpayers viewed by you will be notified to the commissioner having jurisdiction over this taxpayer.' Below this, there are three input fields: 'GSTIN/UIN* (Find GSTIN/UIN/Temporary ID)' with a sub-label 'Enter GSTIN', 'Document Type*' with a 'Select' dropdown, and 'Related To*' with a 'Select' dropdown. A 'Year' dropdown with 'Select' is also present. A 'SEARCH' button is located at the bottom right. A note 'indicates mandatory fields*' is visible on the right side of the form.

How to assign “View All-India Records” role?

Given the sensitivity of All-India view facility and to enable Commissioners to restrict that facility to select officers, the “View All India Records” feature is given as a separate role.

From the dropdown list of Roles, State Admin has to assign “View All India Records” role to specific enforcement officers, as decided by the Commissioner.

Other Features:

The widened all-India view is also enabled for the taxpayer details accessible in the page “Get Taxpayer Details” (Services→Taxpayer Account→Get Taxpayer Details).

The screenshot shows the 'Get Taxpayer Details' page. At the top, there is a navigation bar with links: Dashboard, MIS, Services, Help, Grievances, and Statutory Functions. Below this, the page title 'Get Taxpayer Details' is displayed. A search bar contains the text 'GSTIN/UIN/Temporary ID* (Find GSTIN/UIN/TEMPID)' and a 'GO' button. The search results show the following details:

GSTIN/UIN/Temporary ID	Legal Name of Business	Constitution of Business
07GD0P55160P1ZU	GANSENG N SANGHA	Proprietorship

Below the search results, there is a section titled 'Ledger Balance as on - 16/4/2018'. This section contains a table with the following columns: Type of Ledger / Register, IGST(T), CGST(T), SGST/UTGST(T), and CESS(T). The table lists the following ledgers:

Type of Ledger / Register	IGST(T)	CGST(T)	SGST/UTGST(T)	CESS(T)
Electronic Cash Ledger	0	0	0	0
Electronic Credit Ledger	0	0	0	0
Electronic Liability Register (Return related)	0	0	0	0
Electronic Liability Register (Other than return related)	0	0	0	0

On the right side of the page, there is a sidebar with a dropdown menu labeled 'View All India Records'. The dropdown menu is open, showing a list of roles: View All India Records, View Electronic Cash Ledger, View Electronic Credit Ledger, View Electronic Liability Register (Return related), View Electronic Liability Register (Other than return related), View Registration Details, View Details of Other Registrations, View Details of Authorized Signatories, View Registration Certificate, View Payment History, View Notices and Orders Issued, View Annual Filing, View Applications Submitted, and View Electronic Liability Register (Part II).

A log of such accesses made by concerned officers along with details of records viewed will be maintained in the system. The details of searches made/viewed by such officers will be made available to concerned Commissioners.
