

Date:-13-12-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Nil Filing of Table 6A of GSTR 1	A new functionality has been provided to taxpayer on GST Portal to file Nil Table 6A of GSTR 1 (in a simple step).

Date:-13-12-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	NIL return Filing and Questionnaire based display in Form GSTR-3B for the taxpayers	<ul style="list-style-type: none"> • GSTR3B Nil Return Filing: So far there was no provision to file NIL Form GSTR 3B Return. All taxpayers were shown all tiles along with Payment tile. But in new implementation, in case a taxpayer selects option to file Nil GSTR 3B return, they can straightaway file NIL Return. • GSTR3B Return filing based on Questionnaire: On logging in and selecting Form GSTR-3B tile in Return dashboard, system will display a questionnaire to the taxpayer, for selecting the tiles which will be displayed later to taxpayer, for filing of their Form GSTR-3B return.

Date:-08-12-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Reports	Details about a Taxpayer	<p>Tax officials has been provided with a functionality, to view details of GSTR-1, GSTR-2, GSTR-3B, TRAN 1, ledgers etc of a taxpayer, by accessing</p> <ul style="list-style-type: none"> • Services---Taxpayer Account---Record Search (for returns) and • Services---Taxpayer Account---Get Taxpayer Details (for ledgers)

Date:-08-12-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Form GSTR-6	Creation and submission of Form GSTR 6, by Input Service Distributor (ISD) is now available on GST Portal for the taxpayers.

Date:-07-12-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Reports	Details regarding Casual Taxpayer	Casual Taxpayer's Details Report has been made available on Model 2 States officer's dashboard, under MIS.

Date:-07-12-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Transitional Forms	Revision to Form GST TRAN-01	<p>Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had filed it after 08-11-2017. Taxpayers who have not revised their Form GST TRAN-1 so far, will also be able to use this functionality.</p> <p>Earlier taxpayer were able to file revise Form GST TRAN-1, if it was resulting in downward credit and they had sufficient balance in their credit ledger(to accommodate the difference of downward revision).</p> <p>With this change, taxpayers can now file revise Form GST TRAN-1, even if it results in downward credit (and they do not have sufficient balance in their credit ledger). The difference will be added to their liability.</p> <p>For Model 1 States/CBEC API for transfer of data of Form GST TRAN-01 has been deployed to production (for transfer of this data).</p>

Date:-29-11-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Refund	Refund of Excess Balance in Electronic Cash Ledger	<p>A functionality has been released in GST Portal to taxpayers, for applying for refund of Excess amount in their Electronic cash ledger. This module can be accessed through the below link in GST Portal Post login</p> <p>Access GST Portal> Login> Navigate to Refund Menu> Select "Refund of Excess Balance in Electronic Cash Ledger" in Refund Type</p>

Date:-23-11-2017

Update on Issues Reported by CBEC and States

	Migration Related Issues and updates	
1	Name Updated in CBDT after GSTIN generation: -After GSTIN generation or PID approval, some taxpayers updated their CBDT name details in Income tax department. These taxpayers are now facing issues in core amendment/non-core amendment. e. g. 27AADPV7599N1ZI	For this case, As per CBDT "fullname": "HARESH JAGJIVAN VITHALANI " While user has changed as Haresh Jagjivandas Vithlani. There is mismatch in the middle name and therefore it is stuck in VAE
2	The option for cancellation in case of Migrated taxpayers in Reg-29 is made available on GST Portal. In the Reg-29 taxpayers have to declare whether they have issued any invoice or not by selecting Yes/No radio button. But, selecting this button is not mandatory. System is allowing taxpayer to cancel his GSTIN without selecting YES/NO radio button. (e.g. 27AAEPR3509F1ZS)	This is being fixed. Will be deployed in production by 28 th Nov.
	Registration/Composition related issues and updates	
1	Dealer who have opted for composition scheme from October are not getting the option of filing GSTR 3 b for the period of July, August and September. Hence they are not able to show their transactions for above three months.	It is currently being tested. It will be deployed in Production by 30 th Nov.
2	(MH) Some taxpayers want to change the Taxpayer type from SEZ/ISD to Regular taxpayer on the basis of wrongly selection of the field in GST application form.	It is as per current implementation. Reason for registration can't be changed. User need to surrender the current GSTIN and apply for new with the correct type of registration

3	New Registered Dealers cannot cancel their Registration	This is to be done by REG-16 form. This form is current under release testing and will be available on production by end of this month.
4	Applicant try to apply for TDS registration with TAN No. but gets validation error email on registered email -id as follows, "This is in reference to Application for New Registration submitted at GST portal. It is observed that details of following PANs are not matched with CBDT database. Kindly fill the details as per PAN details and resubmit the Form.	PAN validation while registering through TAN has been removed and deployed in prod on 28 th Oct
	Returns/Tran/Payment Related Issues and updates	
1	Taxpayer is not able to file GSTR- 4, error - You cannot file as composition in was not opted for this period. Though composition took in July month	The issue has been fixed.

Date-21-11-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Miscellaneous	Late fees for Filing of Form GSTR 3B (as per Not. No. 64/2017 – Central Tax, dt 15th November, 2017)	The amount of total late fee payable by a registered person shall be Rs 50/-, for failure to furnish the return in FORM GSTR- 3B (for the month of October, 2017 onwards), by the due date (as specified under section 47 of the CGST Act, 2017). (And it will be Rs 20/- in case the total amount of central tax payable in the said return is nil). The same has been implemented in GST Portal.

Date-21-11-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Refund	Form RFD 01 A (Workaround)	A functionality for refund of Input Tax Credit of inputs/input services attributed to export of Goods & Services has been provided to taxpayers on the GST Portal, as per Rule 89(4) of CGST Rules, 2017. This refund application can be filed only if, Form GSTR 3B has been filed by the taxpayer for that particular tax period. This refund application can be filed only once for a tax period.
2	Miscellaneous	Filing of Form GSTR 1	Filing of Form GSTR 1 for July, 2017, has been opened again for filing for those taxpayers who have not filed it so far.

Date:-14-11-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	GST Practitioner	-	<p>Locate GST Practitioner: This service will enable taxpayers to search & view the details and address of a GST Practitioner (GSTP) at the GST Portal.</p> <ul style="list-style-type: none">• Engage/Disengage GST Practitioner: This service will enable taxpayers to engage/disengage a GST Practitioner for performing specified activities on his behalf. <p>GST Practitioner Dashboard – Accept / Reject Taxpayer : This service will enable GST Practitioner (GSTP) to accept/ reject the taxpayer’s request who wishes to engage him.</p> <p>GST Practitioner Dashboard - List of Taxpayers : This service will enable GST Practitioner (GSTP) to view list of all the taxpayers on his dashboard who have engaged him as GSTP.</p> <p>GST Practitioner Dashboard : After Login to GST portal, the GSTP will first land on its dashboard. GSTP’s Dashboard will have various functionalities like profile details, List of Taxpayers, Accept/Reject Taxpayer etc. using which GSTP can take actions on any pending tasks or can view respective details w.r.t taxpayer’s engaged. □</p>

Date:-13-11-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Form GST REG-09	Application of registration by Non Resident Taxable Person Processing of the registration application of Non Resident Taxable Person by the Tax Official
2	Miscellaneous Issue faced by taxpayer	-	Opt out of composition scheme is now available for the taxpayer from earlier and future date. Earlier they were able to opt out of composition scheme from current date only.

Date:-09-11-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Transitional Forms	Revision to Form GST TRAN-01	Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had already filed it. If revision is resulting in downward credit, Taxpayer should be able to file only if he has sufficient balance in his credit ledger. Taxpayers who are filing it for the first time will not be able to revise it immediately. Functionality to revise the TRAN-1 for those who do not fulfill the above criteria shall be enabled shortly.

Date:-08-11-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return/ Offline utility	Form GSTR-4	Form GSTR-4 online upload functionality is now made available to taxpayers for uploading of their quarterly returns. Earlier Excel based GSTR-4 Offline tool was provided to taxpayers, to prepare their Form GSTR-4 offline.

Date:-03-11-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return/ Offline utility	GSTR-4	<p>An Excel based GSTR-4 Offline tool has been provided to taxpayers, to prepare their GSTR-4 return offline.</p> <p>This tool can be used for generation of JSON file, for upload of data on GST Portal and for correction of downloaded GSTR-4 error file & for regeneration of JSON file for upload.</p>

Date:-02-11-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Table 6A of Form GSTR 1	Taxpayer has been provided with facility to file their export data, Table 6A of Form GSTR 1, from the month of August, 2017 onwards, to enable validation and sanction of refund. This data once filed, need not be filed by taxpayer again at the time of filing returns, of the relevant months.
2	Return	View of Table 6A	Input Service Distributors can now view Table 6A ie auto drafted details of inward supplies made to them by their suppliers

Date:-28-10-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Composition	Form GST CMP 02	Opt for composition scheme from the first day of the next month (as per Notification No 45/2017 – Central Tax dt 13-10-2017)
2	Composition	Form GST CMP 03	Form for intimation of details of stock on date of opting for composition levy (only for persons registered under the existing law migrating on the appointed day).

Date:-27-10-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	GST Practitioner Registration	Processing of Form GST PCT 01 and issuance of GST PCT 02	Processing of the registration application of GST Practitioners by the Tax Official

Date:-27-10-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Offline utility	GSTR-2	<p>Creation and submission of Returns in Offline Utility for GSTR-2, with option to export data in Excel feature :</p> <ul style="list-style-type: none"> · After exporting data in excel taxpayer can take action (Accept/Reject/modify/pending) on the submitted invoices (given by supplier in his submitted GSTR 1) and add invoices which are reflected as saved invoices (saved by supplier but GSTR 1 not submitted) · Enable capturing of data for adadj section (Adjustment of Advances) while preparing GSTR 2 in offline utility.
2	Registration	GST REG-29	Application for cancellation of provisional registration by the migrated taxpayer, who is not liable for registration under GST. Taxpayer can Login with credentials, click on link “Cancellation of Provisional Registration” at the Dashboard (under view profile), mention reason, sign and Submit. The cancellation will be effective from appointed date.
3	Payment	Form GST PMT 07	“PMT-07 Grievance for payment”, application for intimating discrepancy relating to payment. This functionality is meant for the taxpayer, where the amount is debited from his account, but their Electronic Credit Ledger is not updated.

4	Advance ruling work-around for taxpayer	User Services	<p>Facility to make payment of fee for filing Advance Ruling is also available now. The person has to fill his details using “Generate User ID for Advance Ruling” under “User Services”. After entering email id and mobile number an OTP is sent to these IDs. Upon submission of OTP, System will generate Temporary ID and send it to notified email and mobile number of the person.</p> <p>On the basis of this ID, the person can make payment of Fee of Rs. 5,000/- each under CGST and SGST Act against the User ID. Then he has to Download and print copy of challan and file the Application for Advance Ruling with appropriate authority. Refer link below</p> <p>https://reg.gst.gov.in/registration/advanceruling</p>
5	ITC	For GST ITC 04	Quarterly Statement to be furnished by taxpayer having details of Goods/capital goods sent to job worker and received back.
6	Miscellaneous Issues faced by taxpayers	-	<p>Following issues faced by taxpayers is fixed</p> <ul style="list-style-type: none"> <input type="checkbox"/> Stuck In Progress Issue: While uploading Bulk invoices through offline utility it gets stuck In progress. <input type="checkbox"/> Submission in progress issue <input type="checkbox"/> Returns: GSTR1: System was displaying incorrect “Total invoice value”, "Total taxable value”, "Total tax liability" on B2B/CDNR tiles in GSTR1, when action is being taken on the Invoices added by receiver. <input type="checkbox"/> Returns: GSTR1: System was calculating Integrated tax while creating CDNR against B2B invoice which has created for SEZ developer with selecting option SEZ supplies without payment <input type="checkbox"/> Returns : GSTR1: System was truncating "Total invoice value" and "Total taxable value" on B2B tile.

Date:-23-10-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	ITC	ITC-04	Details of inputs or capital goods sent and received back from the job worker, need to be furnished by the taxpayers on a quarterly basis, in Form GST ITC-04. For preparing and uploading this statement, an excel offline tool has been made available on GST Portal. This offline tool can be accessed at “Download” section of GST portal. The ITC-04 can be filled only using this Offline tool. Please fill data in excel offline tool, create json and then upload using ‘Prepare Offline’ button on GST portal (Return--ITC Form--ITC04). After successful uploading, use the other button ‘Initiate filing’ to sign and file the statement using DSC or EVC, as applicable. Refer link below https://services.gst.gov.in/services/login

Date:-18-10-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	GSTR-2 Offline	Creation and submission of Form GSTR 2 using Offline Utility (without xls download from tool) https://www.gst.gov.in/download/returns
2	Return	GSTR-3B offline	Creation and submission of Return GSTR 3B using Offline Utility https://www.gst.gov.in/download/gstr3b

Date:-15-10-2017

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	To Download Form GSTR 3B in PDF format	Taxpayer is now provided with functionality, to download the filed return of GSTR3B in PDF format, containing all the GSTR3B details. (Download filed return button would be enabled once the taxpayers files the return).

Date:-06-10-2017

#	Module / Area	FORM	FORM Components/Details
1	Registration	GST REG-14	Amendments of Core fields
2	Registration	GST REG-12	Suo Moto Registration and Payment option by Govt. department 1) ID creation 2) Create Challan 3) Making Payment
3	Composition	GST CMP-01	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)
4	Composition	GST CMP-02	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)
5	Registration	GST REG-01	Application for Registration

6	Registration	GST REG-02	Acknowledgment
7	Registration	GST REG-03	Notice for Seeking Additional Information
8	Registration	GST REG-04	Clarification/ additional information/ document for Registration / Amendment/ Cancellation
9	Registration	GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation/>
10	Registration	GST REG-06	Registration Certificate
11	Registration	GST REG-25	Certificate of Provisional Registration
12	Registration	GST REG-26	Application for Enrolment of Existing Taxpayer
13	Returns	GSTR-1	Details of outward supplies of goods or services
14	Returns	GSTR-3B	Monthly return (before GSTR-3B in case of extension)
15	Payments	GST PMT-01	Electronic Liability Register of Registered Person
16	Payments	GST PMT-05	Electronic Cash Ledger
17	Payments	GST PMT-06	Challan for deposit of goods and services tax
18	Transitional Forms	GST TRAN-01	Transitional ITC / Stock Statement
19	Transitional Forms	GST TRAN-03	Credit distribution
20	Composition	GST CMP-04	To opt out of the composition scheme