

Date:-14-05-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|----------------|---|--|
| 1 | Advance Ruling | Acceptance or Rejection of Advance Ruling Application | Facility has been given on GST Portal for acceptance and rejection of the application of advance ruling filed by the applicant. The required role will be given to concerned authority by the respective state admins. |
| 2 | Back Office | View of Form GSTR-5 | Tax officials of Model 2 States/ UTs have now been provided with view of Form GSTR-5, in back office in Record Search section. <i>Services > Taxpayer Account > Record Search</i> |

Date:-14-05-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|-----------------------|--|---|
| 1 | Return | To file amendments in records previously filed in Form GSTR-5A | The OIDAR taxpayers have been provided with facility to amend the previous month's filed records in their return. The user can now edit, save and submit the previously filed records with respect to their tax period, POS and interest. The filing can be done for the amended records as well as of the current records. |
| 2 | Return | Form GSTR-4A | Generation of auto drafted Form GSTR-4A, related to B2B inward supplies, Debit/Credit notes of composition tax payer, is now available to them. This will be an auto drafted and read only form, based on data uploaded from the saved/submitted by supplier taxpayers in their Form GSTR-1/5. |
| 3 | Return | Form GSTR-2A | Generation of auto drafted Form GSTR-2A, related to B2BA, CDNA, ISD & ISDA of normal tax payer, is now available to them. This will be an auto drafted and read only form, based on data uploaded from the saved/submitted by supplier taxpayers in their respective returns. |
| 4 | Misc. issue in Return | Supplies to be shown as inter-state, when made from customs bonded warehouse | As per section 7 (2) of the IGST Act, any supplies made from the customs bonded warehouse within the State, shall be treated as inter-State supplies. Changes have been made on the GST portal in Form GSTR-1, 2, 4 & 5, for the taxpayers to show such supplies as inter-State supplies. |

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| 5 | Misc. | Utilize Cash/ITC Payment towards Demand- Payment of reduced penalty | <p>In case Demand ID is created under Section 74 of the CGST Act, 2017, the GST Portal now allows reduced payment towards penalty, as per law. A message is shown to the user, about the reduction in amount of penalty mentioned in the order, if he makes the payment</p> <p>within 30 days from the date of communication of the order and</p> <p>he is making full payment of tax and interest, stated in the order;</p> <p>then penalty amount can be paid up to 50% of the amount stated in the order and the balance 50% of the penalty is waived off and a credit entry to that extent is passed by the system automatically in the liability ledger.</p> |
| 6 | Misc. issue in Return | Facility to change return frequency for normal taxpayer | <p>A facility was provided to taxpayers on the GST portal, to opt for quarterly or monthly filing of Form GSTR-1 (before filing Form GSTR-1 of the applicable tax period). Some taxpayers have wrongly selected return frequency, while exercising this option. Taxpayers whose turnover is above Rs. 1.5 Cr and who have wrongly selected option as quarterly filing, now has been provided with facility to change the option to monthly, provided the taxpayer has not filed any return, as per the wrongly selected quarterly option of filing return.</p> |
| 7 | Return | Offline tool for Form GSTR-6 | <p>Creation and submission of Form GSTR 6 statement, in offline tool, is now available on GST Portal to the taxpayers. Amendments tables in offline from will be made available soon.</p> |

Date:-27-04-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
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| 1 | ITC | Form GST ITC 04 | Facility to fill and save Form ITC-04 online has been made available to taxpayers. |
| 2 | Return | To file Amendments In Form GSTR – 6, for Input Service Distributors (ISD) | <ul style="list-style-type: none">• Facility to file amendments in Form GSTR 6 (table 6 & 9) has been made available to ISD.• Earlier validation check in the Portal allowed IGST credit to be distributed as CGST/SGST (UTGST) only, if the unit (to which credit is being distributed by ISD) was located in the same State as that of ISD. This was not allowing ISD to distribute IGST as IGST, in such cases. Amendments has been made and now ISD can distribute credit of IGST either as IGST or SGST (UTST)/CGST, when the receiving unit is in the same State as that of the ISD.• The filing process of Form GSTR-6 was in two steps. The user needs to declare all the details and “Submit” the form (and figures given in the form were freezed), to enable the user to “File” the form. On clicking of “Submit” button, system use to do all calculations and posts liabilities of late fee to Liability Register. ISD has now been provided with reset button in Form GSTR-6, even after “Submit” button is clicked (and entries are posted to the liability register). This is to enable them to rectify any mistakes made at the time of data submission and to correct the same with the newly provided reset button. |

Date:-19-04-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|----------------|--------------------------|---|
| 1 | Advance Ruling | Form GST ARA-01 | Facility to apply for Advance Ruling has been enabled on GST Portal (refer Rule 104(1) of the CGST Rules, 2017). This form will enable an applicant to make an application, for obtaining advance ruling on the GST Portal and make required payment of fees. |
| 2 | Services | Details of tax officials | Taxpayer has been provided with a search facility to search for details of tax officials. <i>(Dash board> Services> User Services > Contact)</i> |

Date:-16-04-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|---|--|
| 1 | Registration | Application for Revocation of cancellation of registration | Facility to apply for Revocation of cancellation of Registration has been enabled on GST Portal (refer Rule 23(1) of the CGST Rules, 2017). This form will enable Tax payers whose registration has been cancelled via Suo-moto Cancellation route, to apply for revocation of their cancellation of registration. |
| 2 | Registration | Application for grant of UIN to UN Bodies/Embassies/ Other Notified Person | Facility to apply for grant of Unique Identity Number to UN Bodies/Embassies/Other Notified Person has been enabled on GST Portal (refer Rule 17(1) of the CGST Rules, 2017). This form will enable UN Bodies/Embassies/Other Notified Person to apply for grant of Unique Identity Number to them. |
| 3 | Refund | Statement Upload Functionality and Display of Pending Refund Applications Functionality | <ul style="list-style-type: none"> • <i>Statement Upload Functionality in RFD-01A:</i> As per existing refund workaround implementation, refund application RFD-01A is filed by taxpayer, without any facility for statement upload. The refund application is filed on a summary level and taxpayer approaches refund processing officer with details. Refund processing officer, based on the details provided by the |

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| | | | <p>taxpayer, manually processes the refund claim and updates the refund claim status through RFD-01B on the online portal. A functionality of uploading the statement by the taxpayer, while filing refund application in Form GST RFD-01A, has been provided. The refund processing officer can view and download this statement in CSV format, with the refund application in RFD-01B.</p> <ul style="list-style-type: none"> • <i>Display of Pending Refund Applications Functionality at BO RFD-01B Workaround</i>: As per existing refund processing workaround implementation, the refund processing officer is not able to view all the refund applications assigned to it and can only view any application based on the ARN/GSTIN search functionality. If refund application belongs to tax officer's jurisdiction, then the refund application can be processed by the tax officer. If the GSTIN doesn't belong to the tax payer's jurisdiction, then the same would not be available to tax officer for processing. The functionality of displaying pending refund applications in Back Office workaround (RFD-01B) has been changed so that tax officer will now be able to view all the refund applications assigned to its jurisdiction on the dash board. From the list, the refund applications can be searched based on ARN or GSTIN for processing. |
| 4 | Refund | Changing the computation method of allowable refund of unutilized ITC in case of inverted duty Structure | In the existing workaround of refund application for refund related to unutilized ITC in case of inverted duty structure, the taxpayer is declaring its turnover of inverted rated supplies of goods, adjusted turnover, tax payable on inverted rated supply of goods head wise and net ITC head wise. Based on the prescribed formula the maximum refund amount is computed. The net ITC availed in the tax period is getting auto-populated head wise including transition ITC claimed in that period through TRAN 1/2 and the specified formula for maximum refund is being applied head wise which is resulting in erroneous computation of maximum refund amount. |

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| | | | <p>After these changes, the Net Input Tax Credit in table “Computation of Refund to be claimed” will now be computed after considering net ITC availed for the heads of CGST/SGST/IGST, which shall be equal to or less than the ITC availed in its return, for the respective tax period for which refund is claimed excluding any transition ITC that may have been posted in the ledger on account of transition ITC claims in the said period. Similarly refund of Cess will be computed separately.</p> <p>Further, total Refund to be Claimed entered in the heads of CGST/IGST/SGST, when taken on aggregate level for all heads (excluding Cess) shall be less than or equal to total of CGST/IGST/ SGST calculated under head Maximum refund allowable.</p> |
| 5 | Refund | Changing the computation of allowable refund of unutilized ITC in export of goods & services and to SEZ unit or developer w/o payment of tax | <p>In the existing workaround of refund application for refund related to unutilized ITC in case of export of goods or services and to SEZ unit or developer w/o payment of tax, the taxpayer is declaring its export of goods or services turnover and adjusted turnover and net ITC head wise. Based on the prescribed formula the maximum refund amount is computed. The net ITC availed in the tax period is getting auto-populated head wise including transition ITC claimed in that period through TRAN 1/2 and the specified formula for maximum refund is being applied head wise which is resulting in erroneous computation of maximum refund.</p> <p>After these changes, Net Input Tax Credit in table “Computation of Refund to be claimed” shall be computed after considering net ITC availed for the heads of CGST/SGST/IGST which shall be equal to or less than the ITC availed in its return for the respective tax period for which refund is claimed excluding any transition ITC that may have been posted in the ledger on account of transition ITC claims in the said period. The resulting figure would be the maximum refund allowable to a tax payer of net ITC for the combined heads of CGST/SGST/IGST. Similarly refund of Cess will be separately computed.</p> <p>Further, total Refund to be Claimed entered in the heads of CGST/IGST/SGST, when taken on aggregate level for all heads (excluding Cess) shall be less than or equal to total of CGST/IGST/ SGST calculated under head Maximum refund allowable.</p> |

Date:-11-04-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|--|--|
| 1 | Registration | Surrender of registration by the taxpayers | <p>Form GST REG-29 { application for cancellation of provisional registration (by migrated taxpayers who have not done any activity in GST), refer Rule 24 (4) of the CGST Rules, 2017} has been disabled on GST Portal from today onwards, since last date to file Form GST REG-29 was 31st March, 2018.</p> <p>Now, these taxpayers have to file their cancellation of registration request, in Form GST REG-16 (application for cancellation of registration, refer Rule 20 of the CGST Rules, 2017).</p> |

Date:-06-04-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|-------------------------|---|
| 1 | Payment | Payments towards demand | <p>Tax officials of Model II States/UTs has been given facility to make payment towards an outstanding demand, appearing in Electronic Liability Register (Part-II), at the GST portal, on behalf of a taxpayer.</p> <p>It is payment of non-return related liabilities, created through generation of Demand ID (Form GSTR DRC 07), appearing in the Electronic Liability Register (Part-II).</p> |

Date:-31-03-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|-----------------|--|--|
| 1 | Return | Deletion of invoices in Form GSTR-1 Offline tool | It was difficult to delete more than 2500 invoices, in Form GSTR 1 Offline tool, if the no. of invoices to be deleted were more than 2500. The tool showed an error message "Deletion Failed". Now a feature of "Delete Section Data" has been provided to taxpayer, in Form GSTR-1 Offline tool, using which taxpayer can delete more than 2500 Invoices. |
| 2 | Return | Form GSTR-3B Reset Button | Reset button has been enabled for those taxpayers whose Form GSTR-3B was in submit status on 20th Feb 2018. These taxpayers can now click on the reset button, which opens Form GSTR-3B in edit mode . After correcting the details taxpayers can offset their tax liability and file Form GSTR-3B. |
| 3 | API | Release of API for Model I States and CBEC | Following API has been released to fetch data as mentioned : <ul style="list-style-type: none"> G2G API for Form GSTR-2A : To fetch Form GSTR-2A details for a given GSTIN G2G API for Form GSTR-3A (Automatic notice generated by GST Portal sent to non-Filers of returns) : To fetch defaulter count and list of GSTIN for a given form type, return period, state code. <i>(Please note that though this API has been released, but auto-generation of notices to taxpayers has not been enabled on the GST Portal)</i> |
| 4 | Back Office | Record Search facility for Model II States/ UTs tax official | BO Records view was available to tax officials of Model II States/ UTs for Form GSTR 1, 3B & 4, filed by the taxpayers of their jurisdiction. Now summary view of Form GSTR 6, 11 & ITC-04 filed by the Taxpayer, has also been enabled on the GST Portal, to the jurisdictional tax official. |
| 5 | Transition Form | Form GST TRAN-2 | As per functionality available, the taxpayers were required to declare all their stock, on the sale of which they were entitled to transitional ITC, in Form GSTR Tran-2, in the month of July, 2017, itself. The closing stock of Form GSTR Tran-2 of July, 2017 is auto-populated in Form GSTR Tran-2 of August, 2017, as opening stock. The functionality, as was available, prevented them from adding any new HSN/stock line item in their August or subsequent month Form GSTR Tran-2. Some taxpayers have complained that they failed to mention all HSN stock line items in their Form GSTR Tran-2 of July, 2017 and have mentioned only those line items which were sold in that tax |

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| | | | <p>period by them. The system constraint was preventing them from claiming transitional ITC to which they are legally entitled to, in their later months Form GSTR Tran-2.</p> <p>Functionality of Form GSTR Tran-2 has now been changed, to allow declaration of opening stock and related ITC claim on new HSN stock line items, not declared in Form GSTR Tran-2 of July, 2017, while furnishing Form GSTR Tran-2 for the months after July 2017.</p> |
| 6 | Payment/ Ledgers | Utilization of ITC/Cash for Form GST DRC 07 | Taxpayers have now been provided with a facility to offset their outstanding demands, entered in Form GST DRC-07 by tax official, with the credit/cash as available in ITC/ Cash Ledger. |

Date:-28-03-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|---------------|---|
| 1 | Miscellaneous | Reports | <p>Following Jasper reports have been made available to Tax officials of Model II States</p> <ul style="list-style-type: none"> • Details of taxpayers whose credit has been blocked or un-blocked :<i>The report provides taxpayer level detail whose credit has been blocked or un-blocked</i> • Tax Collection List(Monthly Basis) : <i>The report provides taxpayer level tax collection report for selected month</i> • Tax Collection List(Daily Basis) : <i>The report provides taxpayer level tax collection report for selected date</i> <p>These reports are available to all Tax Officials for their respective jurisdiction.</p> <p><i>Click the MIS > New Reports link in the menu header bar to display</i></p> |

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| | | <p><i>the New MIS Dashboard screen for New Reports.</i></p> <p><i>Under the folder Public > MIS Reports > Reports section towards left hand side, click the report name.</i></p> |
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Date:-14-03-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|--|---|
| 1 | Registration | Suo-moto Cancellation of registration for Normal Taxpayer and its Processing | <p>Facility for Suo Moto Cancellation of registration by the Tax Official, has been enabled on GST Portal. This process of cancellation could be initiated by tax official, if registered person has contravened such provisions of the act or the rules made thereunder as may be prescribed or Composition person has not furnished returns for three consecutive tax periods or in other cases as mentioned in Section 29 of the CGST Act, 2017.</p> <p><i>API for Model I States/ CBEC will be released soon.</i></p> |
| 2 | Miscellaneous | Refund RFD-01 : Link of AF-04 has been disabled | Facility to claim Refund on account of Assessment/ Provisional Assessment/ Appeal/ Other order was enabled on GST Portal for the taxpayers (Alternate Flow-04). This link is now disabled. |

Date:-10-03-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
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| 1 | Return | Reset of Form GSTR 4 after Submit | <ul style="list-style-type: none">• While filing Form GSTR 4, on clicking of “Submit” button, system does all the calculation and posts liabilities in the ledgers of the taxpayers. After this step, taxpayer discharges his liabilities and files his Return. As of now after clicking submit button no modifications can be made by taxpayer in Form GSTR 4. <p>Concerns have been raised that taxpayer should be allowed to reset GSTR-4 even after “Submit” button is clicked and entries are posted to the liability register or cash ledger.</p> <p>The functionality has now been modified. As earlier taxpayer is required to click on “Submit”. Based on this click, system does required validations and posts liability in the respective ledgers (on the basis of details furnished by the taxpayer in the Form GSTR 4).</p> <ul style="list-style-type: none">• Further “Reset” button has been provided after “Submit” button. This button will get enabled only after “Submit” button is clicked and submit is successful. Entries posted in the Electronic Liability Register/cash ledger will be deleted. Taxpayer can now edit details and resubmit the Form GSTR 4. Reset Button will get disabled if Return is filed or User has already offset liability. |

Date:-07-03-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
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| 1 | Registration | Cancellation of Registration of Migrated Tax payer | <p>Facility for Cancellation of Provisional Registration by migrated taxpayers have been enhanced on GST Portal.</p> <p>The migrated taxpayers who intends to cancel their provisional Registration had to give a declaration during cancellation to confirm if they had issued any invoice etc. or not. Based on the confirmation from migrated taxpayer, the system used to cancel the provisional Registration.</p> <p>Even if the declaration is provided by the migrated taxpayer (while submitting of Application for Cancellation of Provisional Registration), system will now check few validations to ensure that declaration provided by migrated taxpayer is in sync with the information on the GST Portal.</p> <p>This will prohibit the migrated taxpayers who have made payment/issued invoices/ filed other forms, from cancelling their provisional Registration and to avoid cancellations which were done inadvertently by the migrated taxpayers.</p> <p>Migrated Tax payer will be redirected to Form GST REG 16 for Cancellation in case he has filed for Returns /Refunds or issued invoices. If the Tax payer has not issued any Returns/Refunds or Invoices, they will be redirected to Form GST REG 29 for Provisional Registration Cancellation.</p> |

Date:-05-03-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|---|--|
| 1 | Return | Amendment tables in Form GSTR 4 | Facility to provide details of amendment, in Form GSTR 4, has now been provided to composition taxpayers. Thus composition taxpayers can now file amendment details in various tables of Form GSTR 4, like in Table 5A (of supply), 5C (of debit/ credit notes), 7 (of tax on outward supply made) & 8 (II) (of advance of reverse charge or advances for which invoice is received in current period). |
| 2 | Return | Reporting of payment made to CBEC, on the GST portal by OIDAR service providers in Form GSTR 5A | <p>Persons supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient are required to file return in Form GSTR-5A, giving details of the liability. The taxpayers are liable to make payment of IGST only. Keeping in view the volume of the taxpayers, the administrative functions of these taxpayers have been assigned to CBEC. It was earlier decided that such taxpayers will continue to make payment on the CBEC portal, as they used to do prior to 1st July, 2017.</p> <p>While filing return on GST Portal, earlier such taxpayers could not file return, as the amount paid on CBEC portal, was not available in cash ledger maintained at GST Portal. Now a facility has been provided on GST Portal to report about such payments made in CBEC Portal. Thus they can now file a valid Form GSTR 5A on GST Portal. Credit entry will be passed in Liability Register accordingly.</p> <p>After filing return, tax authorities of CBEC may verify the payment made.</p> |
| 3 | Miscellaneous | Back Office Record Search for GSTR2A | <p>Tax officers of Model 2 States/ UTs have now been provided a search criteria of document type as GSTR2A, in Record Search facility, after logging in. The path is as below</p> <p><i>Services > Taxpayer Account > Record Search</i></p> <p>In Record search, tax officials can now enter GSTIN of the taxpayer and select document type as GSTR 2A and click search. A search result, based on tax period and financial year is displayed to tax official for that particular taxpayer. Tax official can now click on a particular</p> |

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| | | <p>month (under heading tax period), to view GSTR2A details of that taxpayers.</p> <p>Note: API for Model I States/ UTs & CBEC of this functionality is under preparation and will be released soon.</p> |
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Date:-24-02-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|----------------------------------|---|
| 1 | Refund | Form GST RFD 11 (LUT part) | Facility to furnish Letter of Undertaking (LUT) for Export of goods or services has been enabled on GST Portal (Refer Rule 96A of the CGST Rules, 2017). This form will now enable any registered person, availing the option to supply goods or services for export without payment of integrated tax to furnish, prior to export, Letter of Undertaking (LUT), binding himself to pay the integrated tax due, along with the interest, in the event of failure to export the said goods or services. |
| 2 | Refund | Form GST RFD 10 | Facility to apply for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organizations, Consulate or Embassy of Foreign Countries etc. has been enabled on GST Portal (Refer refer Rule 95(1) of the CGST Rules, 2017). This form will now enable the International Organization / Embassies and Other Notified user to claim refunds. |
| 3 | Miscellaneous | Issues while filing Form GSTR 3B | Various issues faced while filing Form GSTR-3B like System Error (while off-setting the liability in GSTR-3B), Error (ITC provided is not equal to ITC available- ITC reversed), Error while saving form for taxpayers (who have carry forwarded late fees) and Error at the time of offset, has been fixed. Thus resolution to these errors has been provided/ fixed in the GST Portal and now taxpayers will not face these errors while filing Form GSTR 3B. |

Date:-23-02-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|---------------|--|
| 1 | Registration | Miscellaneous | <ul style="list-style-type: none">• Feature for applying for extension of Period of registration for another 90 days (after first 90 days of registration, as per proviso to Section 27(1) of the CGST Act, 2017), has been provided to Casual and Non Resident Taxpayer, on the GST Portal. Earlier this registration could only be taken for first 90 days only on the Portal. Thus these taxpayers now have been provided with facility to apply for extension of their registration for another 90 days on the Portal.• Feature for applying for cancellation of voluntary registration, before one year, has been provided on the GST Portal (as per amendment made in Rule 20, of the CGST Rules, 2017, by Notification No. 3/2018-Central Tax, dated 23-1-2018). Earlier these taxpayers, who were voluntary registered, were required to wait for one year before they could surrender their registration. The rule was amended allowing for surrender of voluntary registration even before one year and the same has been implanted on the Portal. |

Date:-23-02-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
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| 1 | Miscellaneous | - | <ul style="list-style-type: none">• Feature for applying for extension of Period of registration for another 90 days (as per proviso to Section 27(1) of the CGST Act, 2017) has been provided to Casual and Non Resident Taxpayer, on the GST Portal.• Feature for applying for cancellation of voluntary registration, before one year, has been provided on the GST Portal (as per amendment made in Rule 20, of the CGST Rules, 2017, by Notification No. 3/2018-Central Tax, dated 23-1-2018). |

Date:-21-02-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|---|---|
| 1 | ITC | Block/Unblock of Credit by Tax official | <ul style="list-style-type: none">• The tax officer of Model II states has been provided with a functionality in their dashboard, whereby, they could search a particular GSTIN and block or unblock the credit available in the electronic credit ledger of such taxpayer.• They have been provided with a field to capture the reason behind such blocking and unblocking.• Such blocked credit will be shown separately in the ledger view page of the taxpayer. |

Date:-21-02-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
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| 1 | Return Form | Changes in Form GSTR 3B | <ul style="list-style-type: none">• Filing of GSTR 3B Return made further simple and user friendly.• System shows best utilization of ITC, based on law, which can be edited as per requirement by the taxpayer.• Now there is a facility for one click Challan preparation. The amount can be paid in cash, after taking into consideration ITC (which is displayed in a table), by clicking on “Create Challan Button”. This reduces chances of payment of tax under wrong head.• Submit button is now removed and submit functionality is now clubbed with Make Payment. |
| 2 | Miscellaneous features in Return | - | <ul style="list-style-type: none">• In GSTR-1 & GSTR-5, on addition of records (Invoices/ Dr. Notes/ Cr. Notes), an option has been provided to taxpayer to select a lower tax rate for motor vehicle leasing businesses, as per Notification No. 37/2017-Central Tax (Rate), dated 13-10-2017. On selection of this check-box option as “Yes”, system calculates the tax amount on the 65% value of the tax rate. The rate template remains un-changed.• A field for providing “Reason for Issuing Note” was available in Credit/Debit note table, in Form GSTR 1, which was to be selected by the Taxpayer, on addition of Credit/Debit note. This |

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| | | | <p>dropdown for providing reason, which was a mandatory field, has now been removed from Form GSTR 1.</p> <ul style="list-style-type: none"> As per current implementation, Cess field/column is available in Table 6B and Table 6C of GSTR-1 and Table 4 of GSTR-1A. There was no column/field for Cess amount in table for Exports (Table 6A) of GSTR-1, which has now been provided. Taxpayers has been provided with facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns. |
| 3 | ITC | Form GST ITC 03 | <ul style="list-style-type: none"> An Offline facility for declaration of ITC Reversal/ Payment of tax on inputs held in stock or in semi-finished goods or in finished goods and capital goods, under sub-section (4) of section 18, of the CGST Act, 2017, has been provided to taxpayers (who opts to pay tax under Section 10 or where goods or services both supplied by him becomes wholly exempt), on GST Portal (refer Rule 44(4) of the CGST Rules, 2017). |
| 4 | Modification in Search results of Pre-login Search Taxpayer | - | <ul style="list-style-type: none"> Search results of Pre-login Search Taxpayer has been modified to show last 10 Returns Transaction Status to be displayed. Last column (Mode of Filing) of search result is now removed. The status which will be shown now are <ul style="list-style-type: none"> a. For Filed-Valid – Status to be shown as Filed b. For Valid But Not Filed – Status to be shown as Not Filed |

Date:-09-02-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|--------------------|---|
| 1 | Refund | Refund workarounds | <p>A functionality has been provided to tax officials of Model II States/UTs to update details of Refund Orders issued manually (RFD-01B). The path is given below :</p> <p>Refund-> Refund-> RFD- 01B: Enter Refund processing Details</p> |

Date:-09-02-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|--------------------|--|
| 1 | Refund | Refund workarounds | Facility to claim Refund on account of Assessment/ Provisional Assessment/ Appeal/ Other order has been enabled on GST Portal for the taxpayers (Alternate Flow-04) |
| 2 | Miscellaneous | - | <p>Filing of Form GSTR-6 for the month from August 2017 to January 2018, has now been enabled for the taxpayers on the GST Portal</p> <p>Login of migrated users, who have not activated their Provisional IDs, has been disabled on the GST Portal. Similarly search facility of Search Migrated taxpayer has been removed from the portal.</p> |

Date:-01-02-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
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| 1 | Miscellaneous | - | <ul style="list-style-type: none">• Pre-login search facility of Taxpayer available on GST Portal, has been enhanced to include last five Return Transaction Statuses of the taxpayer, along with Taxpayer details and their jurisdiction office.• Deemed export details can now be shown in return with payment of CGST and SGST. Earlier taxpayers were able to show only IGST payment in cases of deemed exports.• Features in Form GST ITC-04 filing has been enhanced, to allow multiple entries of items in a single challan. |

Date:-25-01-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|-----------------|--|
| 1 | Registration | Form GST REG-10 | Application of registration by On line information and data base access or retrieval services (OIDAR) & processing of the registration application by the CBEC Officials and API related to it for CBEC, has been released. |
| 2 | Miscellaneous | - | <ul style="list-style-type: none">• Self Help Portal (Grievance Redressal Portal for GST) is now being enabled for Taxpayers today. (Refer CEO, GSTN earlier mail (refer attachment) for details)• In back office, jurisdictions have been updated for states of UP, Haryana & J&K. |

Date:-13-01-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|---------------|--|
| 1 | Returns | Form GSTR 11 | Creation and submission of Form GSTR 11 statement (offline) of Inward supplies by persons having Unique Identification Number (UIN), is now available on GST Portal, for giving details of inward supplies received, refund amount claimed etc. by them. |
| 2 | Miscellaneous | - | <ul style="list-style-type: none">Form GSTR 4, for Oct-Dec, 2017 quarter, (for save, submit, file) has been enabled on GST Portal for the taxpayers.Taxpayer has been provided with a facility on GST Portal, to lodge grievance related to processes (application), ledgers etc. Refer link below for the form https://services.gst.gov.in/services/grievance (The grievance management for Model 2 States/ UTs has been released. API related to it, for Model 1 States/CBEC, is under testing and will be released soon.) |

Date:-12-01-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|-----------------|---|
| 1 | ITC | Form GST ITC 01 | Facility for declaration for claim of ITC under sub-section (1) of section 18, of the CGST Act, 2017, has been provided to taxpayers on GST Portal (refer Rule 40(1) of the CGST Rules, 2017). |

Date:-04-01-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|-----------------|--|
| 1 | Registration | Form GST REG 16 | Form for application of cancellation of registration by (new) taxpayer, is now available on GST portal (see rule 20 of the CGST rules, 2017). |

Date:-03-01-2018

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|---------------|---|
| 1 | Returns | Form GSTR 5 | Creation and submission of Form GSTR 5 by Non-resident taxable person is now available on GST Portal, for giving details of ITC taken, amendments, supplies made etc by them. |

Date:-30-12-2017

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|------------------|----------------------------------|---|
| 1 | ITC | Form ITC GST 02 | Facility for declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business, under sub-section (3) of section 18 of the CGST Act, 2017, has been provided to registered person on GST Portal (refer Rule 41(1) of the CGST Rules, 2017). |
| 2 | Transition Forms | Offline Tool for Form GST TRAN 2 | An offline tool to fill and upload data for TAN 2 is now available to taxpayers on the GST Portal. (https://www.gst.gov.in/download/trans2) |
| 3 | Miscellaneous | - | <ul style="list-style-type: none">• Taxpayers has been provided facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns. |

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| | | <ul style="list-style-type: none"> • To avoid rejection of data while sending data to ICEGATE (for allowing refunds), due to mismatch between figures of From GSTR 3B and Table 6A of Form GSTR 1, a change has been made in the software to allow difference of Rs. 100, while validating data in these tables. • Issues coming to taxpayers while filling up of amendment tables in offline utility of Form GSTR 1 has been fixed. • Form GSTR-1 filing date has been changed to 10th Jan 2018, for the months of July to November, 2017, (for such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year), as per Notification No. 72/2017 – Central Tax dated 29th December, 2017. <p>(http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-72-central-tax-english.pdf)</p> |
|--|--|---|

Date:-24-12-2017

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|--|---|
| 1 | Returns | GSTR 1 & GSTR 4 Return filing for Opt-in and Opt-out of Composition scheme | <ul style="list-style-type: none"> • Composition tax payers have to file quarterly return and Normal tax payers have to file monthly returns in GST Regime. • For the taxpayers who have opted in to composition scheme and taxpayers who have opted out from the composition scheme as normal tax payer, provision to file both monthly/quarterly returns (in the interim period), has been enabled on the GST Portal. |
| 2 | Returns | Track Status of Returns | Track Return Status is now available post login to taxpayers on the GST Portal, to track the status of submitted/ filed return. |

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|---|------------------|---|--|
| | | | (Login—Services—Returns—Track Return Status) |
| 3 | Transition Forms | Offline utility for Table 7A of Form GST TRAN 1 | <ul style="list-style-type: none"> • Taxpayer can add bulk records in Table 7A of Form GST TRAN 1, by using new CSV offline tool and generate data as JSON file. • Generated JSON can be uploaded in GST portal to save bulk records in the table. • In one upload 10, 000 records (approx.) can be saved on the GST Portal and this upload can be done many times. |
| 4 | Refund | Refund workarounds | <p>Taxpayers has been provided with the functionality to claim refund of</p> <ul style="list-style-type: none"> • Exports of services with payment of Tax (Alternate Flow 02) • ITC accumulated due to inverted tax structure [under clause (ii) of first provision to section 54(3)] (AF 05) • On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax) (AF 06) • On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) (AF 07) • Recipient of deemed exports (AF 08) • Pre-login tracking of refund status with ARN (https://refund.gst.gov.in/refunds/pre/trackarnstatus) |

Date:-17-12-2017

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|---------------|--|--|
| 1 | Returns | Table 9 of Form GSTR 1 | Taxpayer has now been provided with Table 9 of Form GSTR 1, to give amendment details of invoices/ credit or debit notes etc. of previous period. |
| 2 | Returns | Opting for quarterly filing of Returns | <p>Taxpayer has now been provided a facility to Opt in for quarterly filing of returns.</p> <p>If a taxpayer opts to file quarterly returns if their annual turnover is less than Rs 1.5 Cr (on basis of their turnover in previous financial year or this financial year expectation), then in these cases GSTR 1 of August, 2017 is disabled and he can file details for August and September, 2017 in GSTR 1 of September, 2017 and so on.</p> <p>Pl note that no changes can be made in GSTR 1 return of July, 2017.</p> <p>Pl also note that option once exercised cannot be changed in the current financial year.</p> |

Date:-16-12-2017

| # | Module / Area | FORM/ Heading | FORM Components/Details |
|---|------------------|-----------------|---|
| 1 | Returns | Form GSTR 5A | Creation and submission of Form GSTR 5A by OIDAR (Online Data Access or Retrieval Services) is now available on GST Portal, for giving details of supplies made by them to non-taxable person in India. |
| 2 | Transition Forms | Form GST TRAN 2 | Statement for unregistered person under existing law, now registered in GST, to avail credit on goods held in stock on the appointed day, in respect of which they are not in possession of any document evidencing payment of duty. (refer Rule 117(4) of CGST rules) |

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 | <p>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</p> | <p>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</p> |
| 2 | <p>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</p> | <p>This is being fixed. Will be deployed in production by 28th Nov.</p> |

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|---|---|---|
| | taxpayer to cancel his GSTIN without selecting YES/NO radio button. (e.g. 27AAEPR3509F1ZS) | |
| | 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 | <p>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.</p> |
| 3 | Payment | Form GST PMT 07 | <p>“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.</p> |

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| 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 |

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|----|--------------------|-------------|--|
| 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 |