

Date:-02-08-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	ITC	Form GST ITC 04  (Details of the goods / capitals goods sent to job worker and received back or supplied from the premises of the job worker)	The format of the GST ITC-04, as amended by vide Notification no. 39/2018 – Central Tax dated 04-09-2018, has been made available on the GST Portal.
2	GST Practioner	Filing of Application for cancellation of Registration & filing clarifications by GSTP	<ul style="list-style-type: none"> <li>• Normal/Composition/ SEZ Developer/ SEZ Unit/ Casual Taxable Person/ ISD/ NRTP users can now select a GST Practitioner for Filing of Application for Cancellation of Registration.</li> <li>• UN Body/Embassy/ONP users can now select a GST Practitioner for filing clarifications on issues raised by a tax official on their registration application.</li> <li>• The GSTP can save draft of the application. The taxpayer/ users and GSTP would be able to work on the saved drafts of the application, saved by either of them.</li> </ul>
3	Advance Ruling	Accessing and processing of Advance Ruling application, on the GST Back Office by Model I States  <i>(till they are able to integrate their Systems using APIs)</i>	<ul style="list-style-type: none"> <li>• Access of Advance Ruling (AR) applications has been provided to Model I States, for processing any AR application filed by taxpayers, assigned to them in GST Back Office System.</li> <li>• Central Admin (GSTN team) will create a single officer per Model I State and assign roles of Commissioner and State Admin through the application. These officers can in turn create 9 different officers per Model I State.</li> <li>• Commissioner and State Admin roles for Model I States will be created using dummy PAN. These users will not have access to all functionalities and will have access to all the</li> </ul>

			<p>functionalities related to Advance Ruling only.</p> <p><i>Navigate to <b>Statutory Functions &gt; Advance Ruling &gt; Application Inbox</b> option</i></p>
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Date:-30-07-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	New Return Offline Tool (Trial)	Preparation of Annexure of supplies (GST ANX-1) and Annexure of Inward Supplies (GST ANX-2)	<ul style="list-style-type: none"> <li>• GST New Return Offline Tool has been released on trial basis on the GST Portal (<a href="https://dashret.gst.gov.in/dashret/trial">https://dashret.gst.gov.in/dashret/trial</a>). The purpose is to enable familiarization of stakeholders with tool's functionalities and to get their feedback/suggestions to improve the tool further, before its actual deployment.</li> <li>• In this trial version of the New Returns Offline Tool, Form GST ANX-1, Form GST ANX-2 (with Matching Tool built in it) and a template for Purchase Register (which will be used to import data of purchase register for matching) has been released.</li> <li>• The Offline tool is available on GST portal under Download section (<a href="https://www.gst.gov.in/download/new_returns">https://www.gst.gov.in/download/new_returns</a>).</li> <li>• The detailed guidelines for using the tool is provided in the 'Help' section, on each page of the tool.</li> <li>• Documents/ data uploaded by taxpayers on GST Portal, during trial run, will not create any liability for them in GST. Taxpayers will continue to report/ pay their GST liability in Form GSTR-1/ GSTR-3B during this period, as is being done by them now.</li> <li>• After the trial period is over, the data created/entered by the taxpayers, in GST ANX-1/2 on</li> </ul>

			<p>the GST Portal, will be fully erased.</p> <ul style="list-style-type: none"> <li>Stakeholders are requested to use the New Return Offline Tool extensively and give their feedback on the functionality available in the Tool at the Grievance Redressal Portal by clicking on <a href="https://selfservice.gstsystem.in/">https://selfservice.gstsystem.in/</a>.</li> </ul>
2	Composition	<p>Statement for payment of self-assessed tax for Composition Taxpayers</p> <p>(Form GST CMP 08)</p>	<p>Statement for payment of self-assessed tax (Form GST CMP-08), for the Composition taxpayers, to provide the details / summary of self-assessed tax payable has been made available on the GST Portal.</p>

Date:-03-07-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Addition of Bank Account details by TDS/ TCS & Temp ID holder, through Non-Core Amendment of Registration	TDS/ TCS taxpayers & Temp ID holder can now add Bank Account details through Non-Core Amendment of Registration. This will enable them to file refund application on GST Portal.
2	Registration	Activation of migrated taxpayers, who cancelled their registration through	<ul style="list-style-type: none"> <li>FORM GST REG-29 is for cancellation of registration by the existing taxpayers, who were not required to be migrated under GST Regime.</li> </ul>

		Form GST REG 29	<ul style="list-style-type: none"> <li>• Many migrated taxpayers, who had issued invoices and filed returns under GST Regime, inadvertently and erroneously cancelled their registration by filing Form GST REG-29.</li> <li>• State-wise Lists of migrated taxpayers with “Inactive” status, who used Form GST REG-29 for cancellation of their registration, were sent to the Nodal officers of States/UT and CBIC by GSTN. After examination, States/UT and CBIC sent back the list of GSTINs to be activated. Based on the details received, these GSTINs are now made with activate status on GST Portal.</li> </ul>
3	GST Practioner	Filing of Amendment of Registration in Core and Non-Core fields through a GSTP	TDS/TCS/NRTP/OIDAR/UN Body/Embassy/ONP Taxpayers can now select a GST Practitioner, to prepare for filing of Amendment of Registration of Core and Non-Core fields. The GSTP can amend details and save the draft. The taxpayer and GSTP would be able to work on the saved drafts of the application, saved by either of them.
4	GST Practioner	Changes in GSTP enrolment application	While filing Part B of the application for enrolment as GSTP( Form GST PCT 01), in General Details tab, field <i>Enrolling Authority</i> (to be selected as Centre or State), has been removed. The assignment of GSTP to centre or state will now happen automatically in system in 50:50 ratio.

Date:-01-07-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Payment	Utilization of IGST Credit  (implemented in Form GSTR 3B only)	<ul style="list-style-type: none"> <li>• Taxpayers <b>filing Form GSTR 3B</b> will have to utilize IGST credit towards payment of Integrated tax, and the amount remaining, if any, may be utilised towards the payment of Central tax and State tax or Union territory tax, in any order.</li> <li>• This can be done provided that the input tax credit on account of Central tax, State tax or Union territory tax shall be utilised towards payment of Integrated tax, Central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account</li> </ul>

		of Integrated tax has first been utilised fully. <i>(Refer Section 49A of the CGST Act, 2017 &amp; Rule 88A of the CGST Rules, 2017)</i>
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Date:-18-06-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Registration process under GST linked with SPICe-AGILE Form of MCA	<ul style="list-style-type: none"> <li>• Normal and Composition taxpayer can now apply for GST registration, while applying for incorporation of company on MCA Portal. Thus, once a new company applies for its incorporation/ registration with MCA, they can also apply for registration under GST, in SPICe-AGILE form, by furnishing additional information in addendum.</li> <li>• The Director signing the SPICe-AGILE form on the MCA portal is flagged as the Primary authorized signatory. The Address of Corporate office given is taken as Principal Place of business under GST and based on it, a taxpayer is allocated a particular State/ UT.</li> <li>• Information related to Additional places of business, other authorized signatory and other State Specific Information if any, can be updated by the applicant by filing amendment application on GST Portal, post grant of GSTIN.</li> <li>• Any applicant desirous of taking registration in other States/UTs needs to apply afresh on the GST Portal.</li> <li>• On successful processing at the MCA Portal, CIN, DIN and PAN are generated and information is sent to GST Portal for further processing.</li> <li>• All these type of registrations are treated as Voluntary registration (as reason for registration).</li> </ul>

			<ul style="list-style-type: none"> <li>On successful submission of SPICe-AGILE Form, an SRN (Service Request Number) is generated and shared with the applicant by MCA Portal, which can be further used by applicant to track application status, including GST registration status.</li> </ul>
2	GST Practitioner	Filing clarification by GSTP, on behalf of taxpayer	A GST Practitioner can now file clarification on behalf of a taxpayer, during suo-moto cancellation of its Registration application, which can be later on filed by the taxpayer.

Date:-18-06-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Record Search	Record search of taxpayers of other States/ UTs	<ul style="list-style-type: none"> <li>As per current implementation tax officer can view all primary details &amp; ledger details of a taxpayer registered in his/her state through "Get Taxpayer Details". For other state's GSTIN, tax officer can only view primary details of the taxpayer.</li> <li>Tax Officers (with assigned roles) can now view information related to taxpayers registered across India. For this, State Admin need to assign "View All India Records" role to officers, to view records of all type of entities registered under GST across India, including taxpayers allotted to central jurisdiction within the State/ outside the State.</li> <li>Tax officer will access the functionality from <b>Services→Taxpayer Account→Record Search</b>. Officer will select "Other state" from the dropdown to search records for other State's/ UT's Taxpayers.</li> <li>A log is maintained of such access request, along with details of records viewed for information of the jurisdictional Commissioner of such taxpayers.</li> </ul> <p><i>An Advisory in the matter is attached for reference please. As of now only registration, returns &amp; payments details can be seen.</i></p>

Date:-05-06-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Enforcement	Request for Inspection or Search & its permission	<ul style="list-style-type: none"> <li>HQ/ Zonal/Divisional/ Circle Enforcement officer can now raise request for Inspection or issuance of search warrant on GST Portal and permission can now be granted on common portal by the HQ/ Zonal/Divisional/ Circle Enforcement Officer, not below the rank of a Joint Commissioner.</li> <li>After the activities are carried out, officers can now upload order of verification, order of seizure, order of prohibition, bond for release of goods seized, order of release of goods/things of perishable or hazardous nature.</li> </ul>
2	Back Office	Record Search related to Enforcement	<p>Tax officials have now been provided with view of records related to Enforcement also in back office, in Record Search section.</p> <p><i>Services &gt; Taxpayer Account &gt; Record Search</i></p>

Date:-05-06-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Offline Utility for filing of Form GSTR-9	<p>Offline utility of Form GSTR-9 is available in the download section of GST Portal for the taxpayers. The excel based offline utility is designed to help taxpayers to prepare their Form GSTR-9 offline.</p> <p><i>(refer Section 44 of the CGST Act, 2017 &amp; Rule 80 of the CGST Rules, 2017, available since May, 2019)</i></p>
1	API	Release of API related to Refund	Updated existing Refund ADD Order G2G API, for Demand Adjustment.

Date:-23-05-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Miscellaneous	Prototype of offline tool of New Return	<ul style="list-style-type: none"> <li>• Web based Prototype of Offline Tool of New Return is an interactive demo or mock-up of the “Offline Tools of New Return” to give stakeholders a feel of what the Tool will look like and to get their feedback on the same, before it goes live.</li> <li>• It is an interactive prototype, which allows users to navigate from page to page and use functionality such as drop down menus, invoice upload, upload of purchase register for matching with system created inward supplies etc.</li> <li>• PI note following about the prototype: <ul style="list-style-type: none"> <li>○ It is only a screen layout of the Offline Tool for viewing and familiarizing the stakeholders with the offline tool being developed to prepare proposed return and obtaining their feedback.</li> <li>○ It contains specimen of the screens which will be made available in the actual Offline Tool to be deployed on the GST Portal soon.</li> <li>○ It is a web based Prototype to view working of Offline Tool by taxpayers, while filling their return in proposed Form GST ANX-1 and GST ANX-2.</li> <li>○ The values entered in the prototype screens may not match with calculated summary shown in summary screens. Prototype does not perform addition/subtraction or other arithmetic calculations.</li> </ul> </li> <li>• For accessing the prototype open the GST Portal&gt; click Login&gt; ClickNew Return Prototype (in the blue band at top right hand corner of the page).Prototype of new return is also available post login.</li> <li>• User Manual for the new return Prototype can be accessed from the following links: <ul style="list-style-type: none"> <li>o For Annx 1 : <a href="https://demoofflinetool.gst.gov.in/assets/FAQ_ANX1_22nd%20May.pdf">https://demoofflinetool.gst.gov.in/assets/FAQ_ANX1_22nd%20May.pdf</a></li> <li>o For Annx 2: <a href="https://demoofflinetool.gst.gov.in/assets/FAQ_ANX2_22nd%20May.pdf">https://demoofflinetool.gst.gov.in/assets/FAQ_ANX2_22nd%20May.pdf</a></li> </ul> </li> </ul>



Date:-12-05-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Restoration of Application for Revocation of cancellation by the tax officials	Tax officials can now approve restoration of an <i>Application for Revocation of cancellation</i> filed by a taxpayer, that has been earlier 'Rejected' by them on GST Portal. Order for approval of application of Revocation of cancelled registration will be available on the taxpayer's dashboard. Cancelled GSTIN status will change from "Cancelled" to "Active". This functionality is available for the tax officers who are assigned "Registration Approval" Back office role.

Date:-09-05-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Generation of User ID by unregistered users	Any (unregistered) person who wishes to, seek Advance Ruling from the Authority or claim refund etc., can now obtain a User ID on the GST Portal and then file the relevant application.  <i>Services à User Services à 'Generate User ID for Unregistered Applicant'</i>
2	Registration	Passport number made non mandatory for NRTP Taxpayer	Giving passport number has been made optional for NRTP Taxpayers, while applying for a fresh registration while filing Part A of the registration application.
3	Registration	Alerts to tax officials on restoration of Application for	Once the Application for Revocation of cancellation, that has been earlier 'Rejected' by the Tax Officer is Restored, an alert will be sent to tax officials of both Model I & II States/ UT/ CBIC ie alerts would now be sent to concerned authorities of State and Centre, both, of that particular state. This will happen when the Tax Official has approved the revocation application, and the GSTIN has now been restored

		Revocation of cancellation	successfully and now stands Active effective from date of cancellation.
4	API	Release of API related to Enforcement	<ul style="list-style-type: none"> <li>· Initiate Enquiry</li> <li>· Send Enquiry Response</li> <li>· Get Case Data Enquiry</li> <li>· Get Enquiry Alerts</li> </ul>

Date:-09-05-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Enforcement	Survey of Unregistered Dealer	<p>HQ/ Zonal/Divisional/ Circle Enforcement Officer can now raise a request for Inspection or search warrant while undertaking inspection or detention of goods/ vehicles or search &amp; seizure. The permission can be granted by officer not below the rank of Joint Commissioner on GST Portal. Later on officer can upload on the GST Portal order of verification/order of seizure/order of prohibition/bond for release of goods seized/order of release of goods/things of perishable or hazardous nature etc.</p> <p><i>Statutory Functions à Enforcement à Pending Cases</i></p>
2	Enforcement	History/ Past offenses and Penal actions/ Prosecution	HQ/ Zonal/Divisional/ Circle Enforcement Office can now upload on GST Portal any information obtained for a taxpayer for Past offenses and Penal actions/ Prosecution.

			<i>Statutory Functions à Enforcement à History of Past offenses and Penal actions/ Prosecution</i>
3	Back Office	Transfer of Charge	Back office State/ Sub-State Admin can now transfer charge from one tax official to another tax official in all back office modules.
4	Back Office	Leave Application by a Back Office user	A tax official can apply for leave on GST Portal and during the leave period his/her linked officer is then assigned his/her pending tasks. It will also trigger alerts for his/ her supervisor for approval of leave.
5	Back Office	Reassignment of work	An administrative Back Office user can reassign work item related to all back office modules from one tax officer to another.

Date:-18-04-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Back Office	View of various Returns	Tax officials have now been provided with view of Form GSTR 7, 8, 9, 9A, 9C & 10, in back office, in Record Search section.  <i>GST BO Portal &gt; Services &gt; Taxpayer Account &gt; Record Search</i>

Date:-17-04-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Offline Utility for filing of Form GSTR-9A	Offline utility of Form GSTR-9A is made available in the download section of GST Portal for the composition taxpayers. The excel based offline utility is designed to help composition taxpayers to prepare their Form GSTR-9A offline.

			<i>(refer Section 44(1) of the CGST Act, 2017 &amp; Rule 80(1) of the CGST Rules, 2017 )</i>
2	Return	Online filing of Form GSTR-9C & its Offline Utility	<input type="checkbox"/> Facility for online filing of Form GSTR-9C, Audited Annual Accounts and Reconciliation Statement, has been made available on GST Portal to the taxpayers. <input type="checkbox"/> Offline utility of Form GSTR-9C is also made available in the download section of GST Portal for the taxpayers. The excel based offline utility is designed to help taxpayers to prepare their Form GSTR-9C offline. <i>(refer Section 35(5) &amp; 44(2) of the CGST Act, 2017 &amp; Rule 80(3) of the CGST Rules, 2017 )</i>

Date:-04-04-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	GST Practitioner	Preparation of Form GST REG-21 by GSTP, on behalf of NRTP/TDS/TCS/OIDAR taxpayer	NRTP/TDS/TCS/OIDAR Tax payers can now select a GST Practitioner to apply for Revocation Application of registration, in Form GST REG-21, to be filed by them. The GSTP can save draft of the application. The taxpayer and GSTP would be able to work on the saved drafts of the application, saved by either of them. <i>(refer Section 30 of the CGST Act, 2017 &amp; Rule 23 of the CGST Rules, 2017 )</i>

Date:-04-04-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Enforcement	Notice calling for information	HQ/ Zonal/Divisional/ Circle/ Ward Enforcement officers can now issue Notice calling for information from registered person/ third party, regarding various aspects pertaining to books of accounts and supporting documents, to start an investigation against a Taxpayer.
2	Enforcement	Issue Summons	HQ/Zonal/Divisional/Circle/Ward Enforcement officer can now issue summons to the taxpayer or third party, to be present in person, for providing evidence or to provide any documents/information or for any other reason.  <i>(refer Section 70 of the CGST Act, 2017)</i>

Date:-14-03-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Appeal	Issuance of Rectification Order	Appellate Authority/Revision Authority can now issue Rectification Order after an Appeal Order/Revision Order has been issued by them.  <i>(refer Section 161 of the CGST Act, 2017)</i>

Date:-14-03-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Composition	Opting for Composition scheme w.e.f 01.04.2019  (Form GST CMP 02)	Option for Opting in for composition scheme, with effect from the first day of the next financial year 2019, in Form GST CMP -02, for normal registered taxpayers has been made available on the GST Portal.  (refer Section 10 of the CGST Act, 2017 & Rule 3(3) of the CGST Rules, 2017)
2	API	Release of API	<input type="checkbox"/> API related to Assessment & Adjudication has been released  <input type="checkbox"/> API changes has been made so that Adjudicating Authority/Revisionary Authority can issue Appeal Order/Revision Order with Place of supply

Date:-12-03-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Form GSTR-9, Annual Return for 2017-18 to be filed by normal taxpayer	<input type="checkbox"/> Facility to file Annual Return by normal taxpayers in Form GSTR 9, for Financial Year 2017-18, is now available at GST Portal.  <input type="checkbox"/> The FAQs and Manual for Form GSTR-9 is available at link as given below:  User Manual: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr9.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr9.htm</a>  FAQs: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_gstr9.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_gstr9.htm</a>

			<ul style="list-style-type: none"> <li><input type="checkbox"/> APIs for Form GSTR 9 has been released for CBIC/Model I States for back office integration.</li> </ul> <p><i>(refer Section 44 of the CGST Act, 2017 &amp; Rule 80 of the CGST Rules, 2017 )</i></p>
2	Return	Form GSTR-9A, Annual Return for 2017-18 for composition taxpayer	<ul style="list-style-type: none"> <li><input type="checkbox"/> Facility to file Annual Return by composition taxpayers in Form GSTR 9A ,for Financial Year 2017-18, is now available at GST Portal.</li> <li><input type="checkbox"/> The FAQs and Manual for Form GSTR-9A is available at link as given below: User Manual: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr9a.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr9a.htm</a> FAQs: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_gstr9a.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_gstr9a.htm</a></li> <li><input type="checkbox"/> APIs for Form GSTR 9A has been released for CBIC/Model I States for back office integration.</li> </ul> <p><i>(refer Section 44 of the CGST Act, 2017 &amp; Rule 80 of the CGST Rules, 2017 )</i></p>
3	Miscellaneous	Viewing & Downloading of month-wise Comparative Table on Liability Declared and Credit Claimed	<ul style="list-style-type: none"> <li><input type="checkbox"/> A facility has been provided to normal taxpayers to view and download a report on tax liability as declared in their Form GSTR- 1 and as declared &amp; paid in their return filed in Form GSTR 3B. The new facility enables the taxpayers to view these two liabilities in one table for each return period at one place, which can be compared. This will enable taxpayers to make good of any differences between the two Forms filed by them on GST Portal.</li> <li><input type="checkbox"/> The taxpayers have also been provided information regarding data of Input tax credit (ITC) as claimed in their Form GSTR 3B and as accrued in Form GSTR 2A. Now taxpayers can see both these data sets and compare the input tax credit availed by them.</li> <li><input type="checkbox"/> Taxpayer has been provided with facility to view the liability paid due to reverse charge as declared &amp; paid in Form GSTR 3B and as accrued in Form GSTR 2A, due to uploading of such details by the supplier in Form GSTR-1.</li> <li><input type="checkbox"/> Taxpayer can view and compare the liability related to exports &amp; SEZ supplies as declared in their Form GSTR-3B during the month [as per table 3.1(b)] and liability as declared in their Form GSTR-1</li> </ul>

			<p>(Zero rated supplies) as per table 6A, 6B, 9A, 9B &amp; 9C of the Form GSTR 1.</p> <p><input type="checkbox"/> This functionality has been provided in Returns dashboard on the GST Portal to taxpayers under the headings “Comparison of liability declared and ITC claimed”.</p> <p><input type="checkbox"/> The data can also be downloaded in Excel file for viewing and comparison later on.</p>
4	Registration	Revocation of cancellation of Registration	<p>Facility for applying for revocation of suo moto cancellation of registration for the persons registered as OIDAR /TDS /TCS/NRTP category has been enabled on GST Portal.</p> <p><i>APIs for these functionalities have also been released for CBIC and Model I States.</i></p>

Date:-05-03-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Refund	Removal of Date Level Validations in Offline statements	GST System presently stops a taxpayer from filing refund application, if there is a variation in Invoice Date, SB Date, EGM Date and BRIC/FIRC Date wrt each other. This validation of dates have now been removed in Offline statement utilities to be uploaded by a taxpayer, while filing Refund application in Form GST RFD-01A.
2	Refund	Inverted Tax Structure Statement 1A	While filing refund application on account of inverted rated duty structure, if the taxpayer enters his own GSTIN in the inward supply detail statement, in case of the import invoices of services or bill of entry of import of goods or inward supply from unregistered taxpayers, validation error thrown, on uploading such details to the GST Portal, has now been removed.
3	API	Changes in API	<p>Changes have been made in following API :</p> <p><input type="checkbox"/> Prosecution &amp; Compounding (Prosecution - Add Notice, Compounding - Add Notice, Get Case</p>



			Data, Add Order, Add Reply, Initiate Rectification, Reject Rectification)
			<input type="checkbox"/> Appeal (Appeal Registration, Appeal Rectification Request/Reject, Appeal By Higher Authority)

Date:-05-03-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Refund	Label changes in Back Office	<input type="checkbox"/> Label changes from Form GST RFD01A to Form GST RFD01 has been made at various places in Notice & Orders screens under BO case management framework of Refund. <input type="checkbox"/> Relabeling of Ground of Reasons in main back office screens has been made. <input type="checkbox"/> Texts regarding submission of hard copy under “Supporting Documents” section has been removed.
2	Refund	Adjustment of Refund against un-stayed demand	Refund Processing Officer can now adjust amount of refund claimed and to be sanctioned (refund amount due after inadmissible amount is decided) against any outstanding demand (only demand which is appearing as un-stayed) of the taxpayer, as appearing in Electronic Liability Register Part I and Part II.

Date:-20-02-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Enforcement	Creation of Case Id	<input type="checkbox"/> Enforcement officer can now create case Id based on recommendations received from other Tax Officers/Third Party or if he/she has reason to believe that enforcement action is required to be initiated against a taxpayer or an unregistered person. Temporary id is to be created before initiating proceeding against an unregistered person.

			<input type="checkbox"/> Once case id is generated, HQ Enforcement Officer can assign the case to Zonal/ Divisional Enforcement officer of the concerned Zone/ Division/ Range for further action/investigations.
2	Enforcement	Survey of Unregistered Dealer	<input type="checkbox"/> Officers can now conduct surveys of Unregistered dealer, with prior approval of Proper (HQ/ Zonal/ Divisional) Enforcement officer. <input type="checkbox"/> Officers can now upload survey report on the GST Portal, after completion of survey.
3	Enforcement	Enquiry before a case is created	<input type="checkbox"/> Officers can now ask for information related to a Registered Taxpayer/Temp Id Taxpayer from officers of own state or from officers of other State. They can thus raise a request on GST Portal for the same and can now receive response back. <input type="checkbox"/> Responding officers can now respond back on such request of the asking officers on GST Portal.
4	Appeals and Revision	Addition of place of supply in Appeal order in Form GST APL-04	<p>Additional fields have been provided to add place of supply on GST Portal, in Form GST APL-04, while orders are passed by First Appellate Authority. Thus first appellate authority can now modify the order pertaining to IGST liability to capture changes of place of supply in Form GST APL-04.</p> <p><i>(refer Section 107(11) of the CGST Act, 2017, Rule 113(1) of the CGST Rules, 2017 &amp; Form GST APL-04)</i></p>

Date:-20-02-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	API	Release of API related to Assessment & Adjudication	Restoration of Provisional Attachment

2	GST Practitioner	Preparation of Form GST RFD-11 by GSTP, on behalf of taxpayer	<p>Tax payers can now select a GST Practitioner to prepare Letter of Undertaking, in Form GST RFD-11, to be filed by them. The GSTP can save draft of the LUT application. The taxpayer and GSTP would be able to work on the saved drafts of the application, saved by either of them.</p> <p><i>(refer Rule 96A of the CGST Rules, 2017 &amp; Form GST RFD-11)</i></p>
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Date:-02-02-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Appeals and Revision	Auto Approval of Appeal filed by Tax payer or Tax Department	<ul style="list-style-type: none"> <li><input type="checkbox"/> Application for appeal has to be submitted by the Appellant (Taxpayer or Tax Department) to the First Appellate Authority. The appellant also needs to submit certified copies within &lt;7&gt; days from the date of application or within the time limit allowed. The Appellate Authority may either admit the appeal by issuing Final Acknowledgement or reject the application.</li> <li><input type="checkbox"/> In case Appellate Authority fails to issue final acknowledgment to the appellant within stipulate time, then a system generated Final Acknowledgement will now be issued to the appellant with a remarks “subject to validation of certified copies”.</li> </ul>
2	API	Release of API related to Assessment & Adjudication	<ul style="list-style-type: none"> <li><input type="checkbox"/> Assessment of Non-filers of Returns</li> <li><input type="checkbox"/> Summary Assessment</li> <li><input type="checkbox"/> Rectification of Mistakes</li> </ul>
3	Return	Removal of validation of 2% in Form GSTR-7	<ul style="list-style-type: none"> <li><input type="checkbox"/> At the time of filing of Form GSTR 7, as of now, system checks if total amount deducted is 2% of the taxable value or not.</li> <li><input type="checkbox"/> This check in table 3 and 4 in Form GSTR-7 is removed now. TDS Deductor will be free to report any value under CGST, SGST or IGST columns. System will not check if the amount reported is 2% of</li> </ul>

			<p>the amount paid to the deductee or not and if the CGST and SGST amount are deducted equally or not. Same is implemented in offline utility also.</p>
4	Return	Population of Data from EWB System into Form GSTR-1	<ul style="list-style-type: none"> <li><input type="checkbox"/> At the time of generating e-Way Bill for outward supply, taxpayers enters the detail of outward supplies such as invoice number, date, Quantity, Value, Tax, HSN code, and Consignee GSTIN etc.</li> <li><input type="checkbox"/> Taxpayers can now easily import these details of outward supply invoices, as indicated in the-Way Bill, at the time of preparation of Form GSTR-1, by clicking the "Import EWB Data" button, on the GST Portal.</li> <li><input type="checkbox"/> On the GST Portal, the "Import EWB Data" button has been added in the following tiles of the Form GSTR-1 page : <ul style="list-style-type: none"> <li><input type="checkbox"/> 4A, 4B, 4C, 6B, 6C - B2B Invoices</li> <li><input type="checkbox"/> 5A, 5B - B2C (Large) Invoices</li> <li><input type="checkbox"/> 12 - HSN-wise-summary of Outward Supplies</li> </ul> </li> <li><input type="checkbox"/> The FAQs and Manual for Importing Invoices from e-Way Bill System into Form GSTR-1 is available at link, as given below:   FAQs: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm</a>   User Manual: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm</a> </li> </ul>

Date:-09-01-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Assessment & Adjudication	Filing in details of Security/ Surety	<input type="checkbox"/> Tax officials can now fill details of security/ surety on the GST Portal, on receipt of the physical copy of same form taxpayer. <input type="checkbox"/> If period prescribed for passing final assessment order is extended, then tax officer can enhance the surety/ security amount by issuing an order, after giving personal hearing to the taxpayer.
2	Prosecution & Compounding	Decision by Commissioner on application of Compounding	Commissioner, after giving an opportunity of hearing to taxpayer, can either allow or reject an application for compounding of offence, filed by a taxpayer on GST Portal.  <i>(refer Rule 162(3) of the CGST Rules, 2017 &amp; Form GST CPD-02)</i>
3	Appeals and Revision	Proposal of Review by IRC & order by Commissioner	<input type="checkbox"/> All orders (First Appeal Order, Revision Order, Appellate Tribunal Order, High Court Order & Supreme Court Order etc. & adjudication order for revision) against GSTIN/UIN are uploaded on the GST Portal. <input type="checkbox"/> Internal Review Cell can now review such orders (except Supreme Court orders) and may submit a proposal to Commissioner to file an appeal/ revision against such an order. <input type="checkbox"/> Commissioner further has option either to <b>Direct to File Appeal</b> or <b>Direct for Revision</b> or <b>Revise the order</b> or <b>Drop the proposal</b> .  <i>(refer Section 107(2), 108(1) &amp; 112(3) of the CGST Act, 2017)</i>
4	Appeals and Revision	Filing of application for rectification of order passed by an	Facility for application by a tax official, for rectification of an order passed by an appellate authority, has been made available on GST Portal.

		appellate authority	(refer Section 161 of the CGST Act, 2017)
5	Appeals and Revision	Order by Commissioner & filing of Appeal against an order of an adjudicating authority	<input type="checkbox"/> All the Proposal's for review against an order of an adjudicating authority, sent by the Internal Review Cell, land in the Commissioner's dashboard. <input type="checkbox"/> Commissioner after reviewing these proposals can direct an officer to file an Appeal against the order. <input type="checkbox"/> After directions are issued by Commissioner, Tax Officials can now file an Appeal with First Appellate Authority on GST Portal.  (refer Section 107(2) of the CGST Act, 2017, Rule 109(1) of the CGST Rules, 2017 & Form GST APL-03)
6	Policy & Admin	Drafting & Issuance of Circular, Notification or an administrative order	<input type="checkbox"/> A facility has been provided to person with role Drafting Official, to draft Circular, Notification or an Administrative Order in back office on GST Portal. <input type="checkbox"/> It can then be sent to person with role Supervising authority for any required editing. <input type="checkbox"/> Supervising officer can then send it to person with role Approving Authority, for approval. <input type="checkbox"/> After approval, person with role signing authority can sign the approved Circular, Notification or an Administrative Order and issue the same.

Date:-09-01-2019

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Assessment & Adjudication	Furnishing details of security/	Taxpayer can now furnish details of security/ surety in prescribed form on GST Portal. After submitting the form online, they are required to furnish hard copy of original bank guarantee/ surety/

		surety	security to the proper officer.  <i>(refer Rule 98(4) of the CGST Rules, 2017 &amp; Form GST ASMT-05)</i>
2	API	Release of API related to Assessment & Adjudication	<input type="checkbox"/> Related to Unregistered persons <input type="checkbox"/> Related to Voluntary Payment
3	Prosecution & Compounding	Application for compounding of offence	Taxpayer can now submit an application for compounding of offence to Commissioner on GST Portal.  <i>(refer Rule 162(1) of the CGST Rules, 2017 &amp; Form GST CPD-01)</i>
4	Appeals and Revision	Filing of an application for rectification of an order passed by an appellate authority	An application, for rectification of an order, passed by an appellate authority, by a taxpayer, has been made available on GST Portal.  <i>(refer Section 161 of the CGST Act, 2017)</i>
5	Refund	Download of notified statements & supporting documents	Taxpayer can upload notified statements and 5 supporting documents at the time of filing of refund application, RFD-01A. These statements and the refund application are now available for download to all tax officials ( of both Model I & II states & CBIC).  <i>Note: Model-1 States and CBIC will have to use “download document” API for fetching the same and develop the facility for making them available to the refund processing officers on the back-office portal of their systems.</i>

Date:-31-12-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Bank details not to be provided while filing registration application by Normal, OIDAR & NRTP Taxpayer	Normal, OIDAR & NRTP Taxpayers applying for a fresh registration application, are now not required to give bank details, while filing it. They can give this detail later on by filing a non-core amendment of registration application.
2	Registration	Non-Core Amendment of Registration for GSTP	Facility has been provided on the GST Portal to GSTPs, for applying for Non-Core Amendments in their Registration.
3	Composition	Reply to SCN for compulsory withdrawal from Composition Scheme	<p>If proceedings for compulsory withdrawal from Composition Scheme is initiated by a Tax Official, against a composition taxpayer, then composition taxpayer can now reply to such SCN issued on GST Portal.</p> <p><i>(refer Rule 6(5) of the CGST Rules, 2017 &amp; Form GST CMP -06)</i></p>
4	Payment	Preferred banks list for taxpayer for making payment	<ul style="list-style-type: none"> <li><input type="checkbox"/> Now upto 6 preferred banks will be shown to a taxpayer while making e-Payment on GST Portal.</li> <li><input type="checkbox"/> When Taxpayer makes the first payment from GST portal, the selected bank will automatically get updated in the Preferred Banks list.</li> <li><input type="checkbox"/> Every time Taxpayer will make payment from a different bank it will be updated in the Preferred Banks list.</li> <li><input type="checkbox"/> When a Taxpayer already having 6 banks in its preferred banks list, makes a payment with</li> </ul>



		7th bank, then that 7th bank will be added in the preferred banks and the least used bank will be removed from the list.
		<input type="checkbox"/> Taxpayer can delete any of the preferred banks at any point of time.

Date:-31-12-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Composition	Initiation of compulsory withdrawal from Composition Scheme	<p>A taxpayer can voluntarily opt out of composition scheme or can be compulsorily removed out of composition scheme by the Tax official, at any time during the financial year. In case the taxpayer does not opt out of the Composition Scheme within 7 days of disqualifying event, proceedings for compulsory withdrawal from Composition Scheme can now be initiated by a Tax Official.</p> <p>This can be done by tax official by issuing a SCN and then either dropping the proceedings or by issuing an order of compulsory withdrawal, on the basis of reply of the concerned taxpayer.</p> <p><i>(refer Rule 6 of the CGST Rules, 2017 &amp; Form GST CMP -05, 06 &amp; 07)</i></p>

Date:-03-12-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Assessment & Adjudication	Cross empowerment of Tax Officials, within a State/ UT	As of now, Assessment can be done by jurisdictional authorities only, as per allocation of taxpayers. State authorities cannot issue orders against a taxpayer assigned to Centre and vice versa. Normally, an application filed by taxpayer would be forwarded to the jurisdictional authorities concerned, meaning thereby that if a taxpayer (who is assigned to Centre) files any application, the same should be made available to officers of Centre.

			<p>Now this validation that State officer can assess taxpayers assigned to the concerned State only ( &amp; vice versa) has been removed. Thus CBIC officials can now do assessment of a taxpayer assigned to a State (&amp; vice versa), <b>within the jurisdiction of a State/ UT</b>. CBIC or Model I States can now upload assessment orders, through API, irrespective of whether taxpayer is assigned to Centre or State/UT. Summary of the order in Form GST DRC-07, can now be uploaded by Model I States and CBIC officers through G2G APIs. Similarly, Model II State officers can also make assessment orders and upload summary in Form GST DRC-07, of the taxpayers assigned to Model I States or Centre.</p> <p>If the reply is filed consequent to a SCN or any notice, the same should be made available to the authority which has issued the said SCN or notice. Thus, if Form GST DRC-03 is filed consequent to issue of SCN, the same should be made available to the authority which has issued the same for issuance of Drop Proceedings order in Form GST DRC-05.</p> <p>Proceedings relating to scrutiny, summary assessment, determination of tax (73, 74), tax collected but not paid (76) and penalty etc. can be launched by any of the authority (State or Centre). Assessment of remanded cases will be handled by the authority which has issued the original order. Rectification of the order will also be carried out by the same authority.</p> <p>Form GST DRC-07 consequent to enforcement proceedings u/s 129 or 130 can be uploaded by any authority irrespective of the registration approval authority of the taxpayer. For example, if a vehicle impounded by State authority and the taxpayer is assigned to Centre, in such cases, State authority can now upload the details of demand through GST DRC-07.</p> <p>Liability Register will be updated for Model I States and CBIC through API whereas for Model II States, the access will be directly through the portal.</p>
2	Refund	Filing of Monthly Refund applications by Quarterly Return filers	<p>As of now, taxpayers filing returns quarterly can file refund application on quarterly basis only. The system validates whether the tax payer has filed Form GSTR-1 and Form GSTR-3B for the corresponding period or not.</p> <p>As the functionality for filing quarterly refund application was implemented in production recently and earlier these taxpayer were filing refund application on monthly basis, so when they were trying</p>

			<p>to file refund application for <b>rest of the month of that quarter</b>, tax payers were getting an error message that “<i>Refund has already been applied for January/February 2017-18 in the selected period. Please update selection to exclude already filed periods</i>”. Due to this error, the taxpayers who have already filed refund for say period Jan/Feb 2018 were not able to file refund application for March 2018.</p> <p>Now, the restriction for applying refund on quarterly basis for quarterly return filers is removed, so that these tax payer would <b>also be able to file refund application on monthly basis</b>. This implies that the taxpayer can file monthly refund application, but Form GSTR 1 for the quarter must be filed.</p>
3	Prosecution & Compounding	Intimation about initiation of Prosecution Proceedings	Tax official can (outside the system) file a complaint with the First Class Judicial Magistrate/Court for prosecution against a taxpayer. Taxpayer will be <b>notified</b> about initiation of prosecution on his dashboard and via Email / SMS.
4	GST Practitioner	Preparation of Form GST APL-01 by GSTP, on behalf of taxpayer	Tax payers can now select a GST Practitioner, to prepare an appeal in Form GST APL-01, to be filed by them. The GSTP can save draft of the appeal application form. The taxpayer and GSTP would be able to continue on the saved drafts of the appeal application form, saved by either of them.
5	Advance Ruling	Appeal against the Advance Ruling given the Authority	<p>Once an advance ruling is issued by the authority and if the <b>applicant or the taxpayer</b> is aggrieved by such an advance ruling, they <b>can file appeal</b> before the appellate authority.</p> <p><i>(refer Section 100 of the CGST Act, 2017)</i></p>
6	Advance Ruling	Rectification of mistake in the order by the advance ruling authority or its appellate authority	<p>If there is any mistake in the order passed under Section 98 or 101, by the authority or the appellate authority, which is apparent from the record, the authority or the appellate authority can pass a rectification order for rectifying such mistake, if such mistake is noticed by the authority or by the appellate authority themselves or if such mistake is brought to its notice by the concerned or the jurisdictional officer or by the applicant/appellant, within a period of six months from the date of the order. The <b>applicant/appellant can make an application</b> to the authority/ appellate authority for rectification of the mistake.</p> <p><i>(refer Section 102 of the CGST Act, 2017)</i></p>

7	Assessment & Adjudication	Rectification of mistake in the order by the Adjudicating Authority	Errors or mistakes apparent on face of record can be rectified by the Adjudicating Authority on the basis of suo-moto rectification or upon receipt of application from taxpayer, within a period of six months from the date of issue of such order. <b>Rectification request can be given by taxpayer</b> within 3 months from date of issue of order.  <i>(refer Section 161 of the CGST Act, 2017, Rule 142 of the CGST Rules, 2017 &amp; Form GST DRC-08)</i>
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Date:-03-12-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Prosecution & Compounding	Submission of Prosecution proposal by Tax Official & sanction by Commissioner	<input type="checkbox"/> The facility for submission of proposal, for initiation of prosecution against a taxpayer, to Commissioner for sanction, has been made available to tax officials of Model II State/ UT. <input type="checkbox"/> Tax official will file a complaint with the First Class Magistrate (outside the system), after taking sanction from the Commissioner (for prosecution). <input type="checkbox"/> Taxpayer will be notified about initiation of prosecution on his dashboard and by Email / SMS.  <i>(refer Section 132(6) of CGST Act, 2017)</i>

Date:-28-11-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Payment	Over the Counter (OTC) Payment	<input type="checkbox"/> Presently, Normal GSTINs, who has selected their Constitution of Business as “Government Department” or “Others” in Registration Form, are able to create an OTC challan of more than Rs 10,000, in a Tax Period, on GST Portal.  <input type="checkbox"/> But other Users (irrespective of their Constitution of Business) are not able to create an OTC

challan of more than Rs 10,000, in a given Tax Period, on GST Portal.

- Now, every taxpayer can create an OTC challan of more than Rs 10,000, in a given Tax Period, on GST Portal, in both pre-login & post login modes (*System check to limit OTC challan amount has been removed*).

(refer Law Committee MoM of 31/10/2018)

Date:-13-11-2018

It is informed that, following new functionality will be made available on E-way Bill Portal from 16.11.2018 :

1. **Checking of duplicate generation of e-way bills based on same invoice number:** The e-way bill system is enabled in a way that if the consignor has generated one e-way bill on the particular invoice, then he or consignee or transporter will not be allowed to generate one more e-way bill on the same invoice number. If the transporter or consignee has generated one e-way bill on the consignor's invoice, then if any other party (consignor, transporter or consignee) tries to generate the e-way bill, the system will alert that there is already one e-way bill for that invoice, and further it allows him to continue, if he wants.
2. **CKD/SKD/Lots for movement of Export/Import consignment:** CKD/SKD/Lots supply type can now be used for movement of the big consignment in batches, during Import & Export also. Delivery challan and tax invoice need to accompany goods as prescribed in Rule 55 (5) of CGST Rules, 2017.

3. **Shipping address in case of export supply type** : For Export supply type, the 'Bill To' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and shipping address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is moving out from the country.
  
4. **Dispatching address in case of import supply type** : For Import supply, the 'Bill From' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and dispatching address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is entering the country.
  
5. **Enhancement in 'Bill To – Ship To' transactions**: EWB generation is now categorized to four types - Regular and Bill to Ship to, Bill from Dispatch from & combination of both.
  
6. **Changes in Bulk Generation Tool**: Facility of EWB generation through the Bulk Generation Tool has been enhanced.

For more information please click on <https://docs.ewaybillgst.gov.in/Documents/Enhancementsewb16nov.pdf> .

This is for information please.

Date:-27-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Assessment &	Form GST ASMT- 01, 03 &	<input type="checkbox"/> If taxpayer is unable to determine either the value or tax rate for the goods / services dealt in,

	Adjudication	05  Application for Provisional Assessment	<p>then he/she can now file an application to the jurisdictional tax officer for provisional assessment.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Taxpayers have also been provided with facility to reply to notice seeking additional information, by the tax official, on an application for provisional assessment made.</li> <li><input type="checkbox"/> In case application is accepted and provisional assessment order is issued, taxpayer can now submit security to officer (both online and offline) and start making payment of tax due in periodical return, as specified in the order.</li> </ul> <p><i>(refer Section 60 of CGST Act, 2017 and Rule 98 of CGST Rules 2017)</i></p>
2	Assessment & Adjudication	Form ASMT- 08  Application for Release of Security	<ul style="list-style-type: none"> <li><input type="checkbox"/> After finalisation of provisional assessment process, with the issue of final assessment order, taxpayer can now file application for withdrawal of security.</li> </ul> <p><i>(refer Section 60 of CGST Act, 2017 and Rule 98 (6) of CGST Rules 2017)</i></p>
3	Assessment & Adjudication	Form ASMT- 11	<ul style="list-style-type: none"> <li><input type="checkbox"/> In case any discrepancy is found in return furnished by registered person, on the basis of risk parameters or by initiation of suo-moto process, tax officer can issue a notice, informing the user of such discrepancies and seek clarification from that person.</li> <li><input type="checkbox"/> 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 officer or furnish an explanation for the discrepancy. This facility has now been made available to taxpayers.</li> </ul> <p><i>(refer Section 61 of CGST Act, 2017 and Rule 99(2) of CGST Rules 2017)</i></p>

4	Assessment & Adjudication	Form ASMT- 17 GST	<p><b>Taxpayers have been provided with a facility to file an application for withdrawal of the summary assessment order on the GST Portal.</b></p> <p><i>(refer Section 62 of CGST Act, 2017 and Rule 100(4) of CGST Rules 2017)</i></p>
5	Appeals and Revision	Date of Hearings & Adjournments  Generation of Cause list	<p><input type="checkbox"/> When a date of personal hearing is granted by the First Appellate Authority/ Revisional Authority or a hearing is adjourned, the same is communicated to both the parties on the GST Portal.</p> <p><input type="checkbox"/> A Cause list of all such dates is maintained in the GST Portal, on real time basis. This Cause list can be Printed/ Saved in PDF by taxpayers.</p>

Date:-26-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Refund	Refund workarounds	<p>Facility to claim Refund on account of export of services with payment of tax, has been enabled on GST Portal for the taxpayers (Alternate Flow-02), with upload of statement 2.</p> <p><i>(refer Section 54(1) of CGST Act 2017 &amp; Rule 89 (2) ( c) of the CGST Rules, 2017)</i></p>
2	Refund	Refund workarounds	<p>Facility to claim Refund on account of assessment/provisional assessment/ appeal/ any other order, has been enabled on GST Portal for the taxpayers (Alternate Flow-04).</p> <p><i>(refer Section 54(1) of CGST Act 2017)</i></p>
3	Refund	Change of BRC/FIRC validations in	<p>The following changes in validations in statement -3 has been done, while applying for Form RFD 01A, for refund of ITC accumulated due to Exports of goods / services- Without payment of Tax :</p>



		Statement -3 (AF-03)	<input type="checkbox"/> The date of FIRC/ BRC for export of services in the statement 3 to be uploaded can be before the date of invoice. <input type="checkbox"/> One invoice can be associated with several FIRC/BRC in the statement 3 to be uploaded with the refund application.
4	API	Release of API related to Recovery	<input type="checkbox"/> Get Case for Recovery <input type="checkbox"/> Recovery - Notice <input type="checkbox"/> Recovery - Certificates or Orders <input type="checkbox"/> Recovery - Reply to Notice <input type="checkbox"/> Update Recovery Status <input type="checkbox"/> Update Mode of Recovery status <input type="checkbox"/> Payment towards Demand

Date:-17-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Processing of amendment of core fields of registration application of NRTP, OIDAR, TDS and TCS taxpayers	<p>Tax officials have now been provided with facility for processing of amendment of registration application of core fields of NRTP, OIDAR, TDS and TCS taxpayers.</p> <p><i>(refer Rule 19(1), of the CGST Rules 2017)</i></p>

2	Refund	Form GST RFD 05  <i>Payment Advice</i>	<ul style="list-style-type: none"> <li><input type="checkbox"/> After sanction of Refund, the refund amount need to be disbursed by the Proper Officer and a Payment Advice need to be issued along with the Refund Order. Different Refund Disbursement Process can be (/ is) adopted by different Model-2 States/UT.</li> <li><input type="checkbox"/> This facility has now been made available to tax officials.</li> </ul> <p><i>(refer Rule 91(3), 92(4), 92(5) &amp; 94 of the CGST Rules 2017)</i></p>
3	Recovery	As per attached document	As per attached document
4	Assessment & Adjudication	Form GST ASMT- 13 to 18  <i>Assessment of Non-filers of Returns</i>	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>If registered taxable person fails to furnish return within fifteen days of the issue of notice in Form GSTR-3A, then tax officer may assess the tax liability of that registered taxable person to the best of judgement under section 62 of the Act, taking into account all relevant material available on record and issue an assessment order, within a period of 5 years from the due date of filing of annual return for the year to which return not filed relates.</b></li> <li><input type="checkbox"/> If registered person furnishes a valid return within 30 days of service of order, then order shall be deemed to be withdrawn.</li> <li><input type="checkbox"/> If taxable person does not furnish the valid return within 30 days of service of order, then demand shall be recoverable from the taxpayer as per determination of the officer.</li> <li><input type="checkbox"/> This facility has now been made available to tax officials.</li> </ul> <p><i>(refer Section 62 of CGST/SGST Act and Rule 100 of CGST Rules 2017)</i></p>

5	Assessment & Adjudication	Form GST DRC-07  <i>Assessment/ Adjudication for tax collected but not deposited</i>	<ul style="list-style-type: none"> <li><input type="checkbox"/> If any person who has collected, from any other person, any amount as representing tax and has not paid the said amount to Government, then A/A may issue show cause notice, as to why the said amount as specified in the notice, should not be paid by him to Government and why a penalty should not be imposed on him.</li> <li><input type="checkbox"/> If reply to notice furnished by person within time specified in notice or extended period is satisfactory, then proceedings shall be dropped and no further action shall be taken in this regard.</li> <li><input type="checkbox"/> If reply to notice furnished by person within time specified in notice or extended period is not found satisfactory, then officer shall issue the order within a period of one year from the date of issue of the notice.</li> <li><input type="checkbox"/> This facility has now been made available to tax officials.</li> </ul> <p><i>(refer Section 76 of CGST/SGST Act and Rule 142(5) of CGST Rules 2017)</i></p>
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Date:-17-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Form GST REG-14	Facility has been provided on the GST Portal to NRTP, OIDAR, TDS & TCS taxpayers for applying for Amendment in Registration of Core fields.
2	Refund	Filing of refund & upload of prescribed statement for supplies made to SEZ unit/ SEZ Developer (with payment	Taxpayers filing refund application on account of supplies made to SEZ unit/ SEZ Developer, with payment of tax has now been provided with facility to apply for refund with upload of statement 4 .  <i>(refer Section 54(3) of CGST Act 2017)</i>

		of tax)	
3	Refund	Refund workarounds	Facility to claim Refund on account of excess payment of tax (if any),has been enabled on GST Portal for the taxpayers (Alternate Flow-11).  <i>(refer Section 54(1) of CGST Act 2017)</i>
4	Refund	Refund workarounds	Facility to claim Refund on account of any other reason has been enabled on GST Portal for the taxpayers (Alternate Flow-12).  <i>(refer Section 54(1) of CGST Act 2017)</i>
5	Refund	Auto population of refund amount in case of refund of Excess Balance in Electronic Cash Ledger	Facility to claim Refund on account of Excess Balance in Electronic Cash Ledger in Form RFD-01A, has been enhanced. The balance available in the Electronic Cash Ledger, will now be auto populated in the table of form RFD- 01A, for the taxpayer to claim refund. But the figures will be editable i.e. the amount to be claimed as refund can be reduced, but it cannot be enhanced (Alternate Flow-01).
6	API	Release of API related to Application for Amendment in Registration of Core fields for NRTP/OIDAR/TDS/TCS taxpayers	<input type="checkbox"/> Get Application - Submit <input type="checkbox"/> Get Application - Resubmit <input type="checkbox"/> Update Registration Status-Approve, SCN and Reject <input type="checkbox"/> Get ARN Update-SCN, Approve, Reject; <input type="checkbox"/> Get Entity <input type="checkbox"/> Get Alert

Date:-10-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Facility to download TCS data of Form GSTR-2A to an Excel file	Taxpayer were earlier provided with a facility to download details of Form GSTR-2A in an Excel file. Now they have been provided with an option to download TCS section also, of the Form GSTR-2A, to that Excel file in a different sheet.

Date:-10-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Back office	View of applicable return, filing status etc.	<input type="checkbox"/> Tax officials have been provided with a Record Search (Returns) feature to search for various returns like Form GSTR-1, Form GSTR-3B (or Form GSTR-4 if applicable) filed by a taxpayer. <input type="checkbox"/> This feature provides a view to tax official of all applicable returns and its filing status along with Total Taxable value and Tax amount paid in cash, for a taxpayer. <input type="checkbox"/> Based on the search results, a tabular representation of filed returns are displayed, for the selected Financial Year. On clicking of Acknowledgment Reference Number (ARN), the summary return will be displayed. <input type="checkbox"/> To view the return filed by a taxpayer, navigate to <b>Services &gt; Taxpayer Account &gt; Record Search (Returns)</b> option.
2	Back Office	View of Form GST ITC-01	Tax officials have now been provided with view of Form GST ITC-01, in back office, in Record Search section.  <p style="text-align: center;"><b>Services &gt; Taxpayer Account &gt; Record Search</b></p>

3	Return	Facility to download TCS data of Form GSTR-2A to an Excel file	<p>Taxpayer were earlier provided with a facility to download details of Form GSTR-2A in an Excel file. Now they have been provided with an option to download TCS section also, of the Form GSTR-2A, to that Excel file in a different sheet.</p> <p>This feature has been provided to tax official also.</p>
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Date:-09-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Beta Launch of Mobile app for field visit reports	<p><input type="checkbox"/> Tax officials, who are required to visit business premises including warehouses and additional place of business, will soon be provided with a Mobile App. The App will enable officers to collect data on the site along with multiple photographs and prepare and submit Post Registration Field Visit report, in identified cases.</p> <p><input type="checkbox"/> Thus, the process of field visit has been automated. The officer will be able to do following using the Mobile App:</p> <p>Record the findings using dropdown menus and free text.</p> <p>Take upto 10 photographs of the premises, goods being sold, taxpayer and his staff found at the premises etc.</p> <p>Upload all the collected data with minimum effort on the GST portal, bringing higher level of transparency.</p> <p>The data uploaded is available for view to tax official and tax payer on the GST Portal</p> <p><input type="checkbox"/> The Mobile App will automatically record the date and time of visit made by the tax officer and it will also record the Latitude-Longitude of last photograph taken. Thus, it will not be possible to</p>

			<p>prepare a site visit report without visiting the actual site.</p> <p><input type="checkbox"/> This app will be made available to tax official of Delhi on trial basis and will be made available to other tax officials of States/ UTs, later on.</p>
2	Registration	Suo Moto Cancellation of registration of NRTP, TDS and TCS taxpayers	<p>Tax officials have now been provided with facility for initiating suo-moto cancellation of registration of NRTP, TDS and TCS taxpayers. (<i>Form GST REG – 17</i>)</p> <p>(refer Rule 12(3) &amp; 22(1), of the CGST Rules 2017)</p>
3	Back Office	Revocation of assigned role	<p>The officers with Admin role has been provided with facility to revoke an assigned role(s) to a tax official. Only restriction is that user should not have any pending work items with him/her. If there are pending work items with a tax official, then role(s) of tax official can be revoked after re-assigning work items.</p>

Date:-08-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Payment	Challan of ISD registrants - (disabling of minor heads - tax, interest & others)	<p>All Major heads (CGST, IGST, Cess, SGST/UTGST) and all Minor heads (Tax, Interest, penalty, Fee and Others) are enabled during challan generation, for all type of Users on GST portal, in both pre and post login mode.</p> <p>Now, For ISD (Input Service Distributors) users only Fee and Penalty minor heads will be enabled in challan (under all Major heads (CGST, IGST, Cess, SGST/UTGST)). Rest all other minor heads (Tax, Interest, Others) will remain disabled under all Major Heads (and ISD Users will not be able to enter amount under Tax, Interest and Others minor heads).</p>
2	Payment	Acceptance of CIN generated in case of Net Banking even	<p>Presently, for making payment if Taxpayer created a challan in E-payment mode and initiated payment within the expiry period of CPIN, but bank generated CIN after expiry of CPIN, then GST system does not accepts that CIN.</p>

		after expiry of CPIN for payment	<p>Now modification on the portal is done for acceptance of CIN generated in case of Net Banking (E-Payment), even after expiry of CPIN, if payment is initiated before expiry of CPIN and where</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Taxpayer generated a CPIN in E-payment (Net Banking) mode.</li> <li><input type="checkbox"/> Taxpayer initiated payment through Net Banking before the expiry of CPIN.</li> </ul> <p>( refer <b>attached</b> document for details)</p>
3	Payment	Masking of data in challan	At the time of generation of challan, Mobile No, email-Id and address of tax payer will now be masked for data security.
4	Registration	Replication of Opt in or Opt out status, across all GSTINs with same PAN	<p>If a taxpayer wishes to opt in or opt out from Composition Scheme, he performs this activity for a particular GSTIN, on the GST Portal. Changes have been made on the GST Portal that, if a user opts in or opts out of Composition scheme then this status will be reflected across all GSTINs, with the same PAN.</p> <p>(Refer proviso to Section 10(2) of the CGST Act, 2017)</p>
5	API	Release of API related to Letter of Undertaking (LUT)	<ul style="list-style-type: none"> <li><input type="checkbox"/> Get LUT Application ARN List</li> <li><input type="checkbox"/> LUT (Get Application Details)</li> <li><input type="checkbox"/> LUT Order (Updating Application Status)</li> <li><input type="checkbox"/> Enable/disable LUT</li> <li><input type="checkbox"/> LUT notice</li> <li><input type="checkbox"/> LUT Reply</li> <li><input type="checkbox"/> Get Case Data LUT</li> </ul>



			<input type="checkbox"/> Get LUT CRN List - For ICEGATE
6	API	Release of API related to Appeal	<input type="checkbox"/> Appeal Admit Reject <input type="checkbox"/> Appeal Counter Reply <input type="checkbox"/> Appeal Get Counter Reply <input type="checkbox"/> Appeal Notice <input type="checkbox"/> Appeal Order <input type="checkbox"/> Get Case Data Appeal

Date:-01-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Refund	Filing of refund for multiple tax period in <b>Four</b> types of cases & upload of prescribed statements	<input type="checkbox"/> Taxpayers filing following refund applications, has now been provided with facility to apply for refund for <b>multiple tax period</b> and <b>upload statements</b> , as mentioned below: <ul style="list-style-type: none"> <li><input type="checkbox"/> Export of services with payment of tax (AF 02) with Statement 1</li> <li><input type="checkbox"/> ITC accumulated due to Inverted duty structure (AF 05) with Statement 2</li> <li><input type="checkbox"/> On account of supplies made to SEZ (Unit and Developer) with payment of IGST (AF 06) with Statement 4</li> <li><input type="checkbox"/> Recipient/Supplier of deemed export(AF 08) with Statement 5B</li> </ul>

			<i>APIs for these functionalities have also been released for CBIC and Model I States.</i>
2	Demands & Recovery	Form GST DRC-20	<input type="checkbox"/> Application for payment of dues in instalments has been enabled on the GST Portal for the Taxpayers.  <i>(Refer Section 80 of the CGST Act, 2017 &amp; Rule 158(1) of the CGST Rules, 2017)</i>

Date:-01-10-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Demands & Recovery	Form GST DRC - 01	<p>Tax officials have now been provided with facility for conducting of Assessment / Adjudication for determination of Tax under Section 73 and 74 of the CGST Act, 2017.</p> <p><i>(refer Rule 142(1) of the CGST Rules 2017)</i></p>
2	Demands & Recovery	Form GST DRC - 23	<input type="checkbox"/> 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.  <input type="checkbox"/> Upon application received from taxpayer or in case of suo moto restoration, Adjudicating Authority will request to Commissioner/ Competent authority for restoration and if request is approved then restoration order shall be served to bank/ financial institution/ post office/ Immovable property registering authority who is custodian of such assets.  <input type="checkbox"/> This facility has now been made available to tax officials.  <p><i>(refer Rule 159(5) of the CGST Rules 2017)</i></p>
3	Demands & Recovery	Form GST DRC - 21	<input type="checkbox"/> All the application for payment in instalment/deferred payment is submitted by the taxpayer will land in the Commissioner's queue.

			<input type="checkbox"/> Commissioner after verifying the form of application for payment in instalment/deferred payment and after getting relevant material information from the recovery officer, may approve/modify/reject the application. <input type="checkbox"/> This facility has now been made available to Commissioner. <i>(refer Rule 158(2) of the CGST Rules 2017)</i>
4	Appeals and Revision	Form GST APL- 03	<input type="checkbox"/> The Commissioner may on his own motion, or upon information received by him (by Internal Review Cell), 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 is illegal or improper, he may direct any officer subordinate to him to file an appeal with appropriate authority against that order. <input type="checkbox"/> After directions are issued by Commissioner, Tax Official needs to file an Appeal with appropriate authority. <input type="checkbox"/> This facility has now been made available to tax officials. <i>(refer Section 107(2) of the CGST Act, 2017 &amp; Rule 109 of the CGST Rules 2017)</i>

Date:-28-09-2018

#	Module/ Area	FORM/ Heading	FORM Components/Details
1	Back Office	View of Form GST ITC-03	Tax officials have now been provided with view of Form GST ITC-03, in back office, in Record Search section.  <i>Services &gt; Taxpayer Account &gt; Record Search</i>

Date:-28-09-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Offline Utility of Form GSTR-10	<p>Offline utility of Form GSTR-10 (Final Return) is now available in the download section of GST portal. The excel based offline utility is designed to help taxpayers to prepare their Form GSTR-10 offline.</p> <p><i>(Form GSTR-10 is to be filed by the registered taxable persons once registration has been cancelled either on their own request or by suo-moto proceedings by the department. Refer section 45 of the CGST Act, 2017)</i></p>
2	Return	Form GSTR-7 and GSTR-7A	<p>Form GSTR-7, Return for Tax Deducted at Source, which is to be filed by the Tax Deductors and Form GSTR-7A (Tax Deduction at Source Certificate) has been made available on GST portal to the Taxpayers.</p> <p><i>(Refer Rule 66(1) and Rule 66(3) of CGST Rules, 2017)</i></p>
3	Return	Validation removal in Form GSTR-1 in Shipping Bill date & Invoice date	<ul style="list-style-type: none"><li><input type="checkbox"/> Till now , there was a check in the application that date of shipping bill should always be later than date of tax invoice. In case, date of shipping bill is filled prior to the date of invoice, system used to throw up error, due to the validation check.</li><li><input type="checkbox"/> Since shipping bill can be filed even before issue of tax invoice, this validation check has now been removed from table 6A (Exports) and from amendment table 9A, in Form GSTR 1.</li></ul>

Date:-13-09-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Miscellaneous	Search Taxpayer PAN wise	<input type="checkbox"/> Currently, there is functionality available to taxpayers in pre-login and post-login mode to search the taxpayer details using GSTIN/UIN.  <input type="checkbox"/> This functionality has been amended now to search the taxpayer details using PAN of the taxpayer. This search (by PAN) will fetch all the GSTINs registered against the entered PAN in different States/ UT's, along with status of registration in a tabular format. On clicking of GSTIN hyperlink, taxpayer search details shall be displayed.
2	Registration	Form GST REG-14  (Non-Core Amendment of Registration for NRTP, OIDAR, TDS & TCS taxpayers)	<input type="checkbox"/> Facility has been provided on the GST Portal to NRTP, OIDAR, TDS & TCS taxpayers for applying for Amendment of Registration of Non-Core fields.  <i>APIs for these functionalities have also been released for CBIC and Model I States.</i>

Date:-06-09-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Delinking of Form GSTR 6 with Form GSTR 1 & 5	<input type="checkbox"/> So far, system was auto-populating invoices uploaded by supplier in Form GSTR-1 in <b>both</b> Form GSTR-6 and Form GSTR-6A.  <input type="checkbox"/> ISD registrant takes action on the auto-populated invoices and files their Form GSTR-6.

ISD registrant can add invoices which are not accounted for by suppliers.

- These added invoices were auto-populated in Form GSTR-1 of suppliers for taking action and file their Form GSTR-1.
- In case, supplier taxpayers ignores the auto-populated invoices, at the time of uploading the json, system throws error.

The process was creating hardship in filing Form GSTR-1 and Form GSTR-6.

- Changes has been done in the process that based on filing of Form GSTR-1, invoices will be auto-populated in Form GSTR-6A (only), on real time basis.
  - ISD registrant can file Form GSTR-6 by using the invoices auto-populated in Form GSTR-6A (by downloading it).
  - ISD registrants can also add invoices in Form GSTR 6 which are not auto-populated in Form GSTR-6A. These added invoices will not be auto-populated in Form GSTR 1 of supplier, as was happening earlier.
  - Taxpayers who have submitted but not filed Form GSTR-1 or Form GSTR-6, will continue to file these forms in the usual manner. Invoices already auto-populated in Form GSTR-1 or Form GSTR-6 as on date of deployment of current functionality will be available in editable mode.
  - These process has also been implemented in Form GSTR 5.
  - Necessary changes has been done in Offline utility also.
  - A mismatch report between GSTR-1 and GSTR-6 and vice versa will be will made available soon.

2	Return	Changes in filing of Form GSTR 4	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Online</b> creation and submission of Form GSTR 4 by taxpayer, is now available on GST Portal.</li> <li><input type="checkbox"/> Filing of Form GSTR 4 is made simpler and user friendly ( changes are done in lines of changes made in Form GSTR 3B in the month of February, 2018).</li> <li><input type="checkbox"/> Question based filing has been provided, which will help taxpayer in filling up <b>only</b> those tables which are required to be filled. <ul style="list-style-type: none"> <li><input type="checkbox"/> In case of <b>Nil</b> filing i.e. Nil liability, taxpayer will not have fill up any information and can file return after authentication only.</li> <li><input type="checkbox"/> Only those tables will be opened for which taxpayer has selected ‘Yes’.</li> <li><input type="checkbox"/> If a taxpayer has selected ‘Yes’ but has no information to report, then relevant table may either be filled with zeros or question may be corrected to ‘No’.</li> <li><input type="checkbox"/> If there is any past period(s)/return(s) liability, ‘Nil’ option will not be available.</li> </ul> </li> <li><input type="checkbox"/> Buttons for “Submit GSTR-4” and “File GSTR-4 with DSC/EVC” has been removed and a new “Proceed to File” button has been provided.</li> <li><input type="checkbox"/> An additional table has been provided to display the balances available in electronic cash ledger.</li> <li><input type="checkbox"/> For other taxpayers while filing Form GSTR 4 System shows utilization of cash.</li> <li><input type="checkbox"/> Now there is a facility for one click Challan preparation. The additional amount can be paid in cash, after taking into consideration cash available (which is displayed in a table), by clicking on “Create Challan Button”. This reduces chances of payment of tax under wrong head.</li> </ul>
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			<i>APIs for these functionalities have also been released for CBIC and Model I States.</i>
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Date:-16-08-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Back Office	View of Form GST ITC 02	<p>Tax officials have now been provided with view of Form GST ITC 02, in back office, in Record Search section.</p> <p><b><i>Services &gt; Taxpayer Account &gt; Record Search</i></b></p>
2	Back Office	Leave Application, including addition of Link Officer	<ul style="list-style-type: none"> <li><input type="checkbox"/> Tax Officials has been provided with a facility on the GST Portal to apply for leave and identify a link officer for handling his/her tasks during the leave. (Linking means allowing access of all functions of one person to another person during the tenure of leave).</li> <li><input type="checkbox"/> Applying of leave triggers an alert for his/her supervisor for approval of leave and linking of his/her work to a link officer. Supervisors can approve or reject leave applied.</li> </ul>

Date:-16-08-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	TDS credit to the supplier	<ul style="list-style-type: none"> <li><input type="checkbox"/> The credit of TDS and TCS deducted, was to be made available to supplier taxpayer, in table 9 of Form GSTR-2 ( form GSTR-2 though has been kept in abeyance).</li> <li><input type="checkbox"/> Since, Section 51 &amp; 52 of GST Act, 2017 is being implemented from 1<sup>st</sup> October, 2018, a separate table, similar to table 9 of form GSTR-2, has been developed on the GST Portal, to cater the flow of TDS/TCS credit to supplier taxpayer.</li> </ul>



			<p><input type="checkbox"/> This table will be same for Normal or composition taxpayer. Both composition taxpayer and normal taxpayer will access this table and take action of acceptance or rejection on the same. The accepted amount will move to cash ledger of the taxpayer. The rejected entry will go back to TDS deductor for amendment.</p> <p><i>Pl note that this functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them on the applicable date.</i></p>
2	Return	Facility to download data of Form GSTR-2A to an Excel file	<p><input type="checkbox"/> As of now, a taxpayer is able to view Form GSTR-2A (inward supplies statement) based on the corresponding supplier's declarations in their Form GSTR-1, 6 etc. on the GST portal.</p> <p><input type="checkbox"/> Taxpayer can download the auto-populated Form GSTR-2A in a JSON file (In case, the number of records are more than 500) and the said JSON file can be opened in the returns offline tool for viewing of details.</p> <p><input type="checkbox"/> Now taxpayer has been provided with a facility to download the details of Form GSTR-2A, in an Excel file. Downloaded data will be available in different tabs and each tab will show data of one section only.</p>
3	Return	Form GSTR 8 (online & offline)	<p>Creation and submission of Form GSTR 8 (refer rule 67(1) of the CGST Rules 2017) by Tax collector at Source is now available on GST Portal, for giving details of supplies made through e-commerce operator, amendments made, payment of interest, tax etc. by them. The offline utility has also been provided to upload data.</p> <p><i>Pl note that this functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them on the applicable date.</i></p>
4	Return	Form GSTR 10 ( Final Return)	<p>Creation and submission of Form GSTR 10 (refer Section 45 of the CGST Act, 2017) by taxpayer, is now available on GST Portal. This return is to be filed within three months from date of cancellation</p>

			<p>of registration by a taxable person, whose GST registration is cancelled.</p> <p><i>Pl note that this functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them soon.</i></p>
5	Registration	<p>Form GST REG-01</p> <p>(Availability of section 6, 12 &amp; 13 of the Form on the Portal)</p>	<ol style="list-style-type: none"> <li>1. Any person who intends to opt for composition scheme can do so by selecting ‘Yes’ to “Opt for composition” tab, on the GST Portal, in the registration Form and provide the requisite declaration. <ul style="list-style-type: none"> <li><input type="checkbox"/> In addition to this field no. 6, defining the ‘Category of Registered Persons’ for the persons who opted for composition levy, is now incorporated in the Form GST REG 01. This field is added below the field – “Composition Declaration”.</li> <li><input type="checkbox"/> Similarly, this field is also incorporated in Form GST CMP – 02 &amp; 04.</li> </ul> </li> <li>2. A person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer can make a separate application for registration as a business vertical, distinct from its other units located outside the Special Economic Zone. In such cases, while submitting Application of New Registration the applicant/ taxpayer selects the "Reason to obtain registration" as "SEZ Developer" or "SEZ Unit" to opt for registration as SEZ Developer or SEZ Unit respectively. <ul style="list-style-type: none"> <li><input type="checkbox"/> Field No 12 &amp; 13, as notified in Form GST REG – 01, is now made available on the Portal for filling details of name of SEZ/ SEZ developer, approval order number &amp; date and approving authority details.</li> </ul> </li> </ol>
6	Refund	<p>Filing of refund for multiple tax period in two types of cases</p>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Taxpayers filing refund application for ITC accumulated on account of export of goods or services without payment of tax and on account of supplies of goods &amp; services made to SEZ unit/SEZ developers without payment of tax, has now been provided with facility to apply for refund for multiple tax period.</li> <li><input type="checkbox"/> Similar changes has been done in RFD 01 B, for tax officials to capture details of refund</li> </ul>

granted or rejected, on the GST Portal.

*APIs for these functionalities have also been released for CBIC and Model I States.*

Date:-07-08-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Appeals and Revision	Form GST APL-04 (Proceedings & Order of First Appeal)	<ul style="list-style-type: none"><li><input type="checkbox"/> All the Appeals submitted by the Appellant's (Taxpayer/ Tax Department) will land on the First Appellate Authority's Dashboard.</li><li><input type="checkbox"/> The First Appellate Authority after verifying the form of Appeal can now fix a date of hearing for the Appeal and if needed, adjourn the hearing of the appeal, for reasons to be recorded in writing.</li><li><input type="checkbox"/> The First Appellate Authority can now, pass order, confirming, modifying or annulling the decision or order appealed against.</li></ul> <p>(refer Rule 113(1) of the CGST Rules 2017)</p>
2	Appeals and Revision	Form GST APL-03 (Internal Review Cell)	<ul style="list-style-type: none"><li><input type="checkbox"/> Internal Review Cell has the function to review all orders like Adjudication Orders, First Appeal Order (except Supreme Court orders) to verify if they are adverse to the interest of revenue.</li><li><input type="checkbox"/> If any such adverse order is noticed, the Internal Review Cell has to submit a proposal to file appeal against such orders with ground for such an appeal or with grounds of revision in case of revision.</li><li><input type="checkbox"/> Internal Review Cell can now submit its proposal to the Commissioner on the GST Portal.</li></ul>

			<ul style="list-style-type: none"> <li><input type="checkbox"/> The Commissioner may on his own motion, or upon information received by Internal Review Cell or from Commissioner of 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 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.</li> <li><input type="checkbox"/> Commissioner has now option on the GST Portal to <b>Revise the order</b> or <b>Drop the proposal</b> sent by Internal Review Cell. Facility to <b>Direct to File Appeal</b> or <b>Direct for Revision</b> on the GST Portal will be provided soon.</li> </ul> <p>( refer Section 107(2) of the CGST Act, 2017 &amp; Rule 109(1) of the CGST Rules 2017)</p>
3	Demands and Recovery	Issue of Notice u/s 73 or 74	<ul style="list-style-type: none"> <li><input type="checkbox"/> Tax officials of Modal-2 State has been provided with facility for issuance of show cause notice for determination of tax liability of a person, under section 73 and 74 of the GST Act 2017.</li> </ul>
4	Assessment	Form GST ASMT-13 (Assessment of Non-filers of Returns – Only for GSTR-3B Defaulters)	<ul style="list-style-type: none"> <li><input type="checkbox"/> A facility has been provided to tax officials to issue assessment order under section 62, against the non-filers of Form GSTR-3B Return.</li> <li><input type="checkbox"/> Tax officials can now view list of non-filers, initiate proceeding against the non-filer, record communication and references related to the case and issue assessment order under section 62 or drop proceedings.</li> </ul> <p>(Non-filer of return are those taxpayer who have not filled a valid return within 15 days of issuance of notice under Section 46 in Form GSTR-3A)</p> <p>(refer Section 62(1) of the CGST Act, 2017 &amp; Rule 100(1) of the CGST Rules 2017)</p>

Date:-02-08-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Back Office	Alert for non-Registration of NRTP & Casual taxable person	An alert would be sent to Tax Officials, in case of a filing of an application by a Non Resident taxable person or Casual taxable person, if the application for registration is not filed 5 days prior to the date of commencement of Business, as indicated in the application.  <i>API for this functionality has also been released for CBIC and Model I States.</i>
2	Registration	Form GST REG-14  (Core Amendment of Registration for UN etc.)	Facility has been provided to UN bodies, Embassies or Other Notified Person for applying for Amendment of Registration of Core fields on the GST Portal.  <i>API for this functionality has also been released for CBIC and Model I States.</i>

Date:-13-07-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Assessment	Assessment of unregistered persons	<ul style="list-style-type: none"> <li><input type="checkbox"/> Officers of Model II States/ UTs has been provided with a facility to assess the tax liability of an unregistered person, who is liable to get registration or whose registration has been cancelled, but who was liable to pay tax.</li> <li><input type="checkbox"/> The Proper officer may come to know about such a taxpayer during inspection or survey or enforcement or through information to an intelligence unit or through any other means, that taxable person fails to obtain registration, even though liable to do so.</li> </ul> <p style="text-align: center;"><i>(refer section 63 of the CGST Act, 2017)</i></p>

2	Demands & Recovery	Miscellaneous issue in Form GST DRC	<ul style="list-style-type: none"> <li><input type="checkbox"/> Presently, tax rates of IGST are - 28%, 18%, 12%, 5%, 3%, 0.25% and 0.1%. Under CGST and SGST/UTGST, the corresponding tax rates becomes as 14%, 9%, 6%, 2.5%, 1.5%, 0.125% and 0.05% respectively, as the tax rates under CGST/SGST/UTGST are 50% of the tax rates applicable under IGST.</li> <li><input type="checkbox"/> As of now tax officer can enter tax rate up to two decimal points only. But, if Act is selected as CGST/SGST/UTGST, then tax rate of 0.25% becomes 0.125. Due to validation in system, entry of 0.125% rate by the tax officer was not allowed, as it accepted entry of tax rate of two decimal points only.</li> <li><input type="checkbox"/> The validation has now been removed and officials can now do entry of tax rate up to three decimals point under CGST/SGST/UTGST, if IGST rate is 0.25% in Form GST DRC.</li> </ul>
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Date:-12-07-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Form GST REG-14  (Non-Core Amendment of Registration for UN etc.)	<ul style="list-style-type: none"> <li><input type="checkbox"/> Facility has been provided to UN bodies, Embassies or Other Notified Person for applying for Amendment of Registration of Non-Core fields on the GST Portal</li> <li><input type="checkbox"/> API for Application for Amendment of Registration (Non-Core fields) for UN bodies, Embassies or Other Notified Person has also been released for CBIC</li> </ul>

Date:-09-07-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Demands & Recovery	Form GST DRC 04,  Form GST DRC 05 & General Penalty	<ul style="list-style-type: none"> <li><input type="checkbox"/> Facility has been given on GST Portal to officer to give acknowledgment in Form GST DRC 04, of the payment made voluntarily by taxpayer. (refer rule 142(2) of the CGST Rules 2017)</li> <li><input type="checkbox"/> Facility has been given on GST Portal to officer to conclude proceedings in Form GST DRC 05, when payment of tax, interest and applicable penalty, is made by taxpayer within 30 days of the notice. (refer rule 142(3) of the CGST Rules 2017)</li> <li><input type="checkbox"/> Facility has been given on GST Portal to officer to 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 the Act.</li> </ul>
2	Appeal & Revision	Form GST APL 02	<ul style="list-style-type: none"> <li><input type="checkbox"/> A Facility has been given on GST Portal to concerned officer, so authorised, to give acknowledgment in Form GST APL 02, of the appeal filed by taxpayer. (refer rule 108(3) of the CGST Rules 2017)</li> <li><input type="checkbox"/> Application for appeal has to be submitted by the Appellant (Taxpayer or other person as the case may be) to the First Appellate Authority. The Authority will pass appeal order only if the application is admitted. In case the application is rejected the Authority will not pass appeal order.</li> <li><input type="checkbox"/> The appellant need to submit certified copies within &lt;7&gt; days from the date of application or within the time limit allowed. The Authority may either admit by issuing Final Acknowledgement or reject the application.</li> </ul>
3	Demand and Collection Register	Create & Update DCR	<ul style="list-style-type: none"> <li><input type="checkbox"/> Demand &amp; Collection Register (DCR) contains detailed summary of the demand created as per earlier law and its status.</li> <li><input type="checkbox"/> 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, to</li> </ul>

			<p>carry out recovery proceedings.</p> <p><input type="checkbox"/> Recovery Officer have been provided with the functionality to view DCR, create new entry in the DCR, and update entry in the DCR.</p>
4	Advance Ruling	Rectification and Initiating process to declare an order as void, passed earlier by Authority	<p><input type="checkbox"/> Facility has been given on GST Portal to jurisdictional officer and concerned officer to initiate process for rectification of any order, passed earlier by Advance Ruling Authority. (refer section 102 of the CGST Act 2017)</p> <p><input type="checkbox"/> Facility has been given on GST Portal to jurisdictional officer and concerned officer to initiate process for declaring any order as void, passed earlier by Advance Ruling Authority. (refer section 104 of the CGST Act 2017)</p> <p><i>( Facility to process such rectification of order and declaring any order as void will be provided soon)</i></p>

Date:-09-07-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Appeal & Revision	Form GST APL 01	<p><input type="checkbox"/> A facility has been provided to taxpayers or any other person, to file an appeal to first Appellate Authority, against any decision or order, passed against him by an adjudicating authority, within three months from the date on which the said decision or order is communicated to such person. (refer rule 108(1) of the CGST Rules 2017)</p> <p><input type="checkbox"/> In case of orders/ notices for demand, the Taxpayer will have to make full payment of admitted liability and a pre-deposit, calculated on the amount of disputed tax, as per the provisions of GST Act.</p>



Date:-14-06-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Back office	Updation of calendar	<ul style="list-style-type: none"> <li><input type="checkbox"/> Officers of Model II States/ UTs has been provided with a facility to update holiday calendar of their respective States/ UTs.</li> <li><input type="checkbox"/> They can also add or delete a holiday as per changes in their respective State/UT calendar.</li> <li><input type="checkbox"/> They can also change a working day to a holiday and vice versa.</li> <li><input type="checkbox"/> This will be automatically updated on the GST Portal for information of all stakeholders.</li> </ul>
2	Demands & Recovery	Miscellaneous	<ul style="list-style-type: none"> <li><input type="checkbox"/> Facility to View details in Demands &amp; Recovery has been provided to Officers of Model II States/ UTs, post login.</li> <li><input type="checkbox"/> With this facility officers can track and view the details of payment made by the taxpayers against a particular demand id created against that taxpayer.</li> </ul> <p><i>(Statutory Functions &gt; Demand and Collection Register &gt; View DCR)</i></p>

Date:-14-06-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	Form GST REG 30	<ul style="list-style-type: none"> <li><input type="checkbox"/> As per Rule 25 of CGST Rules, 2017, Form for field visit report has been made available to officers of Model II States/ UTs.</li> <li><input type="checkbox"/> Now officers after granting of registration, can get the premises verified by allocating this work</li> </ul>

			<p>to an officer.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Facility to upload field visit report has also been made available to verifying officers.</li> <li><input type="checkbox"/> API for Model I states has been released for this functionality.</li> </ul> <p><i>(A mobile application for this, will be provided by August, 2018, to officers)</i></p>
2	Return	Extension of Due Date for filing of returns	<ul style="list-style-type: none"> <li><input type="checkbox"/> A facility has been provided to GSTN official in the back office module, to extend due date of filing of return, from time to time, as per the revised dates notified by the Government.</li> <li><input type="checkbox"/> With this facility, due date in the software for filing return can be changed by GSTN and consequently penalty for late filing will be charged accordingly.</li> <li><input type="checkbox"/> Earlier this change in date of filing return was done from the backend in the GST Portal.</li> </ul>

Date:-04-06-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Demands & Recovery	Changes in Form GST DRC-07	<ul style="list-style-type: none"> <li><input type="checkbox"/> Currently while filing up Form GST DRC-07, only one tax rate for any Act (SGST/ CGST/ IGST/Cess), can be entered by Tax official. The said validation has resulted in accepting only one tax rate for an Act. Now validation has been removed and tax official can enter more than one tax rate for same Act.</li> <li><input type="checkbox"/> Government vide notification, has inserted a column of 'others' along with tax, interest and penalty in the Form GST DRC-07. The same has been provided in the Form.</li> </ul>

Date:-04-06-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Miscellaneous	Provision to display export ledger to taxpayers on the Track Status screen	A hyperlink "View Export Ledger" on Track Status page has been provided to taxpayers, to view details of IGST and Cess payment details, return wise, to show them the difference of IGST and cess as shown in Form GSTR 3B and Form GSTR 1. Taxpayer can also download this ledger as CSV file.
2	Refund	Length of EGM number	Provision to give EGM number of minimum 1 digit to maximum 7 digits, while filing application of refund Exports of Goods and Services without Payment of Tax; i.e. Accumulated ITC, has been provided to the taxpayers.

Date:-25-05-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Registration	PAN based multiple registrations in State	Tax officials of Model 2 States/ UTs have now been provided with a facility to see status of all registrations against a PAN, within a state, during processing of the registration application.
2	Back Office	Enhanced View of Form GSTR- 2A	Tax officials of Model 2 States/ UTs have now been provided with view of B2BA, CDNA, ISD and ISDA section of Form GSTR-2A, in back office.

Date:-25-05-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Refund	Tracking ARN for Exports	<input type="checkbox"/> Under Rule 96 of the CGST Rules, 2017, the refund of IGST paid on exports of goods is to be disbursed by Customs. For this the GST System transmits data after certain validations to the ICEGATE

			<p>system. Refund is processed by Customs and confirms back to the GST System about the refund.</p> <p><input type="checkbox"/> Now taxpayer has been provided with a facility for the taxpayers to see information about the status of the refund process.</p> <p><i>(Dash board&gt; Services&gt; Refunds &gt; Track Refund Status)</i></p> <p><input type="checkbox"/> Taxpayer is required to fill in the ARN of their Form GSTR 1, or Table 6A of Form GSTR 1, by which export invoices were submitted in table 6A. The system will now give one of following status:</p> <p>a) <u>Refund confirmation received from ICEGATE on &lt;date&gt;</u>: This shall imply that the ICEGATE has completed the processing and has reverted with confirmation to the GST System</p> <p>b) <u>Refund record rejected by ICEGATE on &lt;date&gt; due to &lt;error message from ICEGATE&gt;</u>: This shall imply that the ICEGATE has returned the refund record due to the stated error. The taxpayer can amend the records appropriately, and the GST system shall attempt to retransmit the data to ICEGATE</p> <p>c) <u>Refund data transmitted to ICEGATE vide acknowledgement number &lt;xxxxxx&gt;</u>. This shall imply that data of the given return period has been handed over by the GST System to ICEGATE for further processing, and that the confirmation from ICEGATE is awaited.</p> <p>d) <u>Refund data <b>NOT</b> transmitted to ICEGATE due to &lt;error message&gt;</u>: This shall imply that one of the validations failed, due to which the refund data for the given return period wasn't transmitted to ICEGATE.</p>
2	Return	Removal of validation for CGST is equal to SGST, in	<p><input type="checkbox"/> As per current design of Form GSTR-3B, a taxpayer is required to declare the taxable value of goods and services and the applicable tax amount in the return. If value under CGST is entered, then system auto populates equal amount of SGST or vice versa.</p>

		table 4B(2) in Form GSTR-3B	<input type="checkbox"/> This auto population of data is now been removed in table 4(B)(2) – ‘Others’ of Form GSTR-3B. This means that if SGST reversal amount is Rs. 100/-, taxpayer can now enter CGST amount less than or more than or equal to Rs. 100/-. Instead of system computation of equal amount based on entry of one field, both fields are now made enterable at user’s end. There is no change in other tables of GSTR-3B.
4	Demands & Recovery	Form GST DRC-03	Facility to intimate payment made voluntary or made against SCN or statement has been enabled on GST Portal (refer Rule 142(2) & Rule 142(3) of the CGST Rules, 2017). This form will enable a taxpayer to make voluntary payments, before issue of notice u/s 73 or 74 of the CGST Act, 2017 or within 30 days of issue of show cause notice (SCN).

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 &gt; Taxpayer Account &gt; Record Search</i>

Date:-14-05-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	To file	The OIDAR taxpayers have been provided with facility to amend the previous month’s filed records in

		amendments in records previously filed in Form GSTR - 5A	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.
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	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.
7	Return	Offline tool for Form GSTR-6	Creation and submission of Form GSTR 6 statement, in <b>offline tool</b> , is now available on GST Portal to the taxpayers. Amendments tables in offline form will be made available soon.

Date:-27-04-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	ITC	Form GST ITC 04	Facility to fill and save Form ITC-04 <b>online</b> 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"> <li><input type="checkbox"/> Facility to file amendments in Form GSTR 6 ( table 6 &amp; 9) has been made available to ISD.</li> <li><input type="checkbox"/> Earlier validation check in the Portal allowed IGST credit to be distributed as CGST/SGST (UTGST) <b>only</b>, 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 <b>now</b> ISD can distribute credit of IGST <b>either as IGST</b> or SGST (UTST)/CGST, when the receiving unit is in the same State as that of the ISD.</li> <li><input type="checkbox"/> 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 frozen), 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 <b>reset button</b> in Form GSTR-6, even after “Submit” button is clicked (and entries are</li> </ul>

			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.
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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&gt; Services&gt; User Services &gt; 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"> <li data-bbox="808 172 2011 502">□ <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 taxpayer, manually processes the refund claim and updates the refund claim status through RFD-01B on the online portal. A functionality of <b>uploading the statement by the taxpayer</b>, while filing refund application in Form GST RFD-01A, has been provided. The refund processing officer can <b>view and download</b> this statement in CSV format, with the refund application in RFD-01B.</li>   <li data-bbox="808 544 2011 944">□ <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 <b>view all the refund applications assigned to its jurisdiction</b> on the dash board. From the list, the refund applications can be searched based on ARN or GSTIN for processing.</li> </ul>
4	Refund	Changing the computation method of allowable refund of unutilized ITC in case of inverted duty Structure	<p data-bbox="763 965 2011 1225">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 <b>including</b> 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.</p> <p data-bbox="763 1267 2011 1370">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</p>

		<p>which refund is claimed <b>excluding</b> 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 <b>entered</b> in the heads of CGST/IGST/SGST, when taken on <b>aggregate level</b> for all heads (excluding Cess) shall be <b>less than or equal</b> to total of CGST/IGST/ SGST calculated <b>under head</b> Maximum refund allowable.</p>
5	Refund	<p>Changing the computation of allowable refund of unutilized ITC in export of goods &amp; services and to SEZ unit or developer w/o payment of tax</p> <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 <b>including</b> 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 <b>excluding</b> 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 <b>entered</b> in the heads of CGST/IGST/SGST, when taken on <b>aggregate level</b> for all heads (excluding Cess) shall be <b>less than or equal</b> to total of CGST/IGST/ SGST calculated <b>under head</b> 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 <b>disabled</b> 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	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".

		Offline tool	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 <b>submit status</b> on 20th Feb 2018. These taxpayers can now click on the reset button, which opens Form GSTR-3B in <b>edit mode</b> . 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	<p>Following API has been released to fetch data as mentioned :</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> G2G API for Form GSTR-2A : To fetch Form GSTR-2A details for a given GSTIN</li> <li><input type="checkbox"/> 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 <b>has not been</b> enabled on the GST Portal)</i></li> </ul>
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 <b>also been enabled</b> on the GST Portal, to the jurisdictional tax official.
5	Transition Form	Form GST TRAN-2	<p>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.</p> <p>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 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,</p>

			2017, while furnishing Form GSTR Tran-2 for the months after July 2017.
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"> <li><input type="checkbox"/> 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></li> <li><input type="checkbox"/> Tax Collection List(Monthly Basis) : <i>The report provides taxpayer level tax collection report for selected month</i></li> <li><input type="checkbox"/> Tax Collection List(Daily Basis) : <i>The report provides taxpayer level tax collection report for selected date</i></li> </ul> <p>These reports are available to all Tax Officials for their respective jurisdiction.</p> <p><i>Click the <b>MIS &gt; New Reports</b> link in the menu header bar to display the New MIS Dashboard screen for New Reports.</i></p> <p><i>Under the folder <b>Public &gt; MIS Reports &gt; Reports</b> section towards left hand side, click the report name.</i></p>

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	<p>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.</p>

Date:-10-03-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return	Reset of Form GSTR 4 after Submit	<p><input type="checkbox"/> 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> <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</p>

		<p>“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"> <li>□ 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.</li> </ul>
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Date:-07-03-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
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 <b>now</b> 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>

		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.
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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	Tax officers of Model 2 States/ UTs have now been provided a search criteria of document



		<p>type as GSTR2A, in Record Search facility, after logging in. The path is as below</p> <p><b><i>Services &gt; Taxpayer Account &gt; Record Search</i></b></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 month ( under heading tax period), to view GSTR2A details of that taxpayers.</p> <p>Note: API for Model I States/ UTs &amp; 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"><li><input type="checkbox"/> 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.</li> <li><input type="checkbox"/> 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.</li></ul>

Date:-23-02-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Miscellaneous	-	<ul style="list-style-type: none"><li><input type="checkbox"/> 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.</li> <li><input type="checkbox"/> 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).</li></ul>

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"> <li><input type="checkbox"/> 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.</li> <li><input type="checkbox"/> They have been provided with a field to capture the reason behind such blocking and unblocking.</li> <li><input type="checkbox"/> Such blocked credit will be shown separately in the ledger view page of the taxpayer.</li> </ul>

Date:-21-02-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Return Form	Changes in Form GSTR 3B	<ul style="list-style-type: none"> <li><input type="checkbox"/> Filing of GSTR 3B Return made further simple and user friendly.</li> <li><input type="checkbox"/> System shows best utilization of ITC, based on law, which can be edited as per requirement by the taxpayer.</li> <li><input type="checkbox"/> 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.</li> <li><input type="checkbox"/> Submit button is now removed and submit functionality is now clubbed with Make Payment.</li> </ul>
2	Miscellaneous features in	-	<ul style="list-style-type: none"> <li><input type="checkbox"/> In GSTR-1 &amp; 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</li> </ul>

	Return		<p>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.</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> 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 dropdown for providing reason, which was a mandatory field, has now been removed from Form GSTR 1.</li> <li><input type="checkbox"/> 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.</li> <li><input type="checkbox"/> Taxpayers has been provided with facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns.</li> </ul>
3	ITC	Form GST ITC 03	<ul style="list-style-type: none"> <li><input type="checkbox"/> 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).</li> </ul>
4	Modification in Search results of Pre-login Search Taxpayer	-	<ul style="list-style-type: none"> <li><input type="checkbox"/> 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"> <li>a. For Filed-Valid – Status to be shown as Filed</li> <li>b. For Valid But Not Filed – Status to be shown as Not Filed</li> </ul> </li> </ul>

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-&gt; Refund-&gt; RFD- 01B: Enter Refund processing Details</p>

Date:-09-02-2018

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

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"><li><input type="checkbox"/> Self Help Portal (<a href="#">Grievance Redressal Portal for GST</a>) is <b>now</b> being enabled <b>for Taxpayers today</b>. (Refer CEO, GSTN earlier mail (refer attachment) for details)</li><li><input type="checkbox"/> In back office, jurisdictions have been updated for states of UP, Haryana &amp; J&amp;K.</li></ul>

Date:-13-01-2018

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Returns	Form GSTR 11	Creation and submission of Form GSTR 11 statement ( <b>offline</b> ) 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"><li><input type="checkbox"/> Form GSTR 4, for Oct-Dec, 2017 quarter, (for save, submit, file) has been enabled on GST Portal for the taxpayers.</li><li><input type="checkbox"/> 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 <a href="https://services.gst.gov.in/services/grievance">https://services.gst.gov.in/services/grievance</a>  (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.)</li></ul>

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. ( <a href="https://www.gst.gov.in/download/trans2">https://www.gst.gov.in/download/trans2</a> )
3	Miscellaneous	-	<ul style="list-style-type: none"><li><input type="checkbox"/> Taxpayers has been provided facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns.</li><li><input type="checkbox"/> 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.</li></ul>



			<ul style="list-style-type: none"> <li><input type="checkbox"/> Issues coming to taxpayers while filling up of amendment tables in offline utility of Form GSTR 1 has been fixed.</li> <li><input type="checkbox"/> 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.</li> </ul> <p>( <a href="http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-72-central-tax-english.pdf">http://www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-72-central-tax-english.pdf</a> )</p>
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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"> <li><input type="checkbox"/> Composition tax payers have to file quarterly return and Normal tax payers have to file monthly returns in GST Regime.</li> <li><input type="checkbox"/> 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.</li> </ul>
2	Returns	Track Status of Returns	<p>Track Return Status is now available post login to taxpayers on the GST Portal, to track the status of submitted/filed return.</p> <p>( Login—Services—Returns—Track Return Status)</p>
3	Transition Forms	Offline utility for Table 7A of Form GST TRAN 1	<ul style="list-style-type: none"> <li><input type="checkbox"/> 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.</li> </ul>

			<ul style="list-style-type: none"> <li><input type="checkbox"/> Generated JSON can be uploaded in GST portal to save bulk records in the table.</li> <li><input type="checkbox"/> In one upload 10, 000 records (approx.) can be saved on the GST Portal and this upload can be done many times.</li> </ul>
4	Refund	Refund workarounds	<p>Taxpayers has been provided with the functionality to claim refund of</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Exports of services with payment of Tax ( Alternate Flow 02)</li> <li><input type="checkbox"/> ITC accumulated due to inverted tax structure [under clause (ii) of first provision to section 54(3)] ( AF 05)</li> <li><input type="checkbox"/> On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax) ( AF 06)</li> <li><input type="checkbox"/> On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) ( AF 07)</li> <li><input type="checkbox"/> Recipient of deemed exports ( AF 08)</li> <li><input type="checkbox"/> Pre-login tracking of refund status with ARN (<a href="https://refund.gst.gov.in/refunds/pre/trackarnstatus">https://refund.gst.gov.in/refunds/pre/trackarnstatus</a>)</li> </ul>

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 <b>Nil</b> 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 <b>Form GSTR-3B</b> for the taxpayers	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>GSTR3B Nil Return Filing:</b> 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.</li> <li><input type="checkbox"/> <b>GSTR3B Return filing based on Questionnaire:</b> 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.</li> </ul>

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"> <li><input type="checkbox"/> Services---Taxpayer Account---Record Search (for returns) and</li> <li><input type="checkbox"/> Services---Taxpayer Account---Get Taxpayer Details (for ledgers)</li> </ul>

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&gt; Login&gt; Navigate to Refund Menu&gt; 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

	<b>Migration Related Issues and updates</b>	
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 <sup>th</sup> Nov.
	<b>Registration/Composition related issues and updates</b>	
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 <sup>th</sup> 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 <sup>th</sup> Oct
	<b>Returns/Tran/Payment Related Issues and updates</b>	
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><b>Locate GST Practitioner:</b> This service will enable taxpayers to search &amp; view the details and address of a GST Practitioner (GSTP) at the GST Portal.</p> <ul style="list-style-type: none"> <li>• <b>Engage/Disengage GST Practitioner:</b> This service will enable taxpayers to engage/disengage a GST Practitioner for performing specified activities on his behalf.</li> </ul> <p><b>GST Practitioner Dashboard – Accept / Reject Taxpayer :</b> This service will enable GST Practitioner (GSTP) to accept/ reject the taxpayer’s request who wishes to engage him.</p> <p><b>GST Practitioner Dashboard - List of Taxpayers :</b> 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><b>GST Practitioner Dashboard :</b> 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 &amp; 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"><li>· 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)</li><li>· Enable capturing of data for adadj section (Adjustment of Advances) while preparing GSTR 2 in offline utility.</li></ul>
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>

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/- <b>each</b> 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><a href="https://reg.gst.gov.in/registration/advanceruling">https://reg.gst.gov.in/registration/advanceruling</a></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"> <li><input type="checkbox"/> Stuck In Progress Issue: While uploading Bulk invoices through offline utility it gets stuck In progress.</li> <li><input type="checkbox"/> Submission in progress issue</li> <li><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.</li> <li><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</li> <li><input type="checkbox"/> Returns : GSTR1: System was truncating "Total invoice value" and "Total taxable value" on B2B tile.</li> </ul>

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 <a href="https://services.gst.gov.in/services/login">https://services.gst.gov.in/services/login</a>

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) <a href="https://www.gst.gov.in/download/returns">https://www.gst.gov.in/download/returns</a>
2	Return	GSTR-3B offline	Creation and submission of Return GSTR 3B using Offline Utility <a href="https://www.gst.gov.in/download/gstr3b">https://www.gst.gov.in/download/gstr3b</a>

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