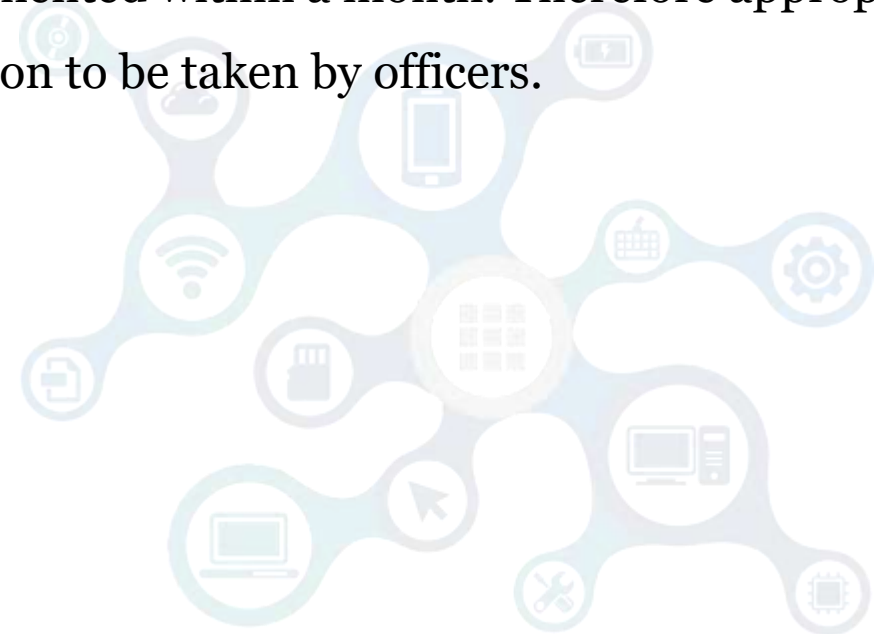




# TECHNO-FUNCTIONAL MEETING

As per Blocking of 86 A (3) the ITC blocked by officers shall cease to have effect after the expiry of period of one year from date of blocking.. 42048 ITC blocking cases are sent to the officers for taking appropriate action. The application of unblocking of blocked ITC is likely to be implemented within a month. Therefore appropriate action before implemented this application to be taken by officers.



# IMPORTANT “BO” FUNCTIONALITIES DEPLOYED



# Functionalities released



#	Module	Form/ Functionality
1	Back Office	<ul style="list-style-type: none"><li>• BO Revamp</li><li>• Get IP Audit Trail for the Tax Officers for Demand and Recovery Modules</li><li>• Generation of IP Audit Trail of the documents filed by Taxpayers</li></ul>
2	Refunds	<ul style="list-style-type: none"><li>• Removing validation for amount which can be transferred to CWF</li><li>• Withdrawal of Refund Application</li><li>• Online undertaking by Taxpayers for issuing PMT-03</li></ul>
	Returns	<ul style="list-style-type: none"><li>• Blocking and Unblocking of EWB</li><li>• Blocking of GSTR 1 and IFF in case previous two periods 3B are not filed.</li></ul>
3	Appeals	<ul style="list-style-type: none"><li>• Review of Orders in Appeal by Internal Review Cell (IRC) and examination of their review proposal by Commissioner</li><li>• Integration of Appeal Module with LUT Module</li><li>• Removal of validation for all minor head (except Tax/Cess) in Forms GST APL-03 and APL-04 for Refund Module</li><li>• Integration of Appeal Module with Enforcement Module</li><li>• Integration of Appeal Module with Assessment Module</li></ul>

# Functionalities released for Tax officers



#	Module	Form/ Functionality
4	Assessment & Adjudication	<ul style="list-style-type: none"><li>• Insertion of minor Head “Fee” in demand table in DRC forms and changes in Form DRC-03</li><li>• Changes in format of SCN issued in Form GST ASMT-14 and search parameters for assessment under Sec 63</li></ul>
5	Registration	<ul style="list-style-type: none"><li>• Extension of record search to other types of registration</li><li>• Bulk Suspension of Registration where six or more monthly/ Two or more Quarterly GSTR 3B Returns are not filed</li><li>• Site visit enabled for cancelled taxpayers</li><li>• Alert triggered to Tax officers whenever a Taxpayer opts in/out of Composition Scheme</li></ul>
6	Enforcement	<ul style="list-style-type: none"><li>• Rectification of Order (DRC-08) functionality in Enforcement Module (for MOV-09/11 orders)</li><li>• CR 21564 : Demand description for MOV09/11/Rect09/11. Updating the description in Ledgers for MOV-11, rectified MOV-09,MOV-11</li><li>• Implementation of Form GST DRC-01A in Enforcement Module</li></ul>
7	Recovery	<ul style="list-style-type: none"><li>• Permitting extension of time/ payment in instalments of demand against Registered Persons in Form GST DRC-21</li></ul>
8	Audit	<ul style="list-style-type: none"><li>• Changes in the BI tool for Audit Module</li></ul>

# FO Functionalities deployed



#	Module	Form/ Functionality
1	Refunds	<ul style="list-style-type: none"><li>• Change in the undertaking to be submitted by taxpayer for issuance of Form PMT 03 by Tax Officer.</li></ul>
2	Appeals	<ul style="list-style-type: none"><li>• Removal of validation for all minor head except Tax/Cess in Forms GST APL-01, for Refund Module</li><li>• Integration of Appeal Module with Enforcement Module</li><li>• Integration of Appeal Module with Assessment Module</li></ul>
3	Returns	<ul style="list-style-type: none"><li>• Enhancement in GSTR 1 filing.</li></ul>
4	Miscellaneous	<ul style="list-style-type: none"><li>• Enabling filing of all documents and Returns using EVC by the taxpayers</li></ul>
5	Registration	<ul style="list-style-type: none"><li>• Withdrawal of application for cancellation of registration in FORM REG-16 by taxpayers</li><li>• Providing effective date of Suspension in Taxpayer Profile</li></ul>
6	Enforcement	<ul style="list-style-type: none"><li>• Rectification of Order (DRC-08) functionality in Enforcement Module (for MOV-09/11 orders)</li><li>• Updating the description in Ledgers for MOV-11, rectified MOV-09/MOV-11</li></ul>
7	Recovery	<ul style="list-style-type: none"><li>• Filing of Application in Form GST DRC-20 by Taxpayer for Payment of recovery amount in instalments or seeking extension of time</li></ul>

# IMPORTANT UPCOMING FUNCTIONALITIES



# Important Upcoming Functionalities



Module	Scope of work and basic details
Assessment & Adjudication	<ul style="list-style-type: none"> <li>• Change in roles of certain use cases</li> </ul>
Back Office	<ul style="list-style-type: none"> <li>• BO Revamp -Revamped menu, Dynamic Listing(Left over functionalities)</li> </ul>
Back Office	<ul style="list-style-type: none"> <li>• BO Revamp - P&amp;C, Recovery, LUT, Payments, Policy Admin, Quick Links, My Task and Updates &amp; Turnover updation functionality</li> </ul>
Back Office	<ul style="list-style-type: none"> <li>• Change in storing of holiday list in GST system and calculation of due dates based on common working days between center and state</li> </ul>
Front Office	<ul style="list-style-type: none"> <li>• Removal of PII - Contact Details From Search Taxpayers after Login</li> </ul>
Payments	<ul style="list-style-type: none"> <li>• UPI and IMPS payment Mode</li> <li>• Multiple Non-Agency Banks are to be enabled for collecting GST Payments</li> <li>• Credit Card/Debit Card Payment mode.</li> </ul>
Refund	<ul style="list-style-type: none"> <li>• Refund of Advance Tax paid</li> <li>• Alternate flow of IGST Refund paid on export of goods but withheld at Customs level.</li> <li>• Aadhar Authentication before filing of Refund</li> <li>• Bank Account Validation for disbursing Refund</li> </ul>
Registration	<ul style="list-style-type: none"> <li>• Automation of the Suo moto Cancellation process in case non filing of returns and compliance has been done</li> <li>• Aadhar Authentication at the time of filing Revocation application.</li> </ul>
Registration	<ul style="list-style-type: none"> <li>• Allowing document upload in cancellation / rejection order in GST REG 19 and GST REG -05</li> </ul>
Reports	<ul style="list-style-type: none"> <li>• Addition of “Lowest Jurisdiction” and “HSN” column in the List Report in MIS_REG_03 Taxpayer Register MIS report</li> </ul>
Reports	<ul style="list-style-type: none"> <li>• Adding L2, L3 and L4 level Jurisdiction details while downloading MIS Reports at higher Jurisdiction levels</li> </ul>
Returns	<ul style="list-style-type: none"> <li>• Collection of un-collected late fee of GSTR-3B/GSTR-1 through GSTR-10</li> </ul>