

F. No. GSTN/SER/CCT/35/2021

Dated: 16<sup>th</sup> Oct 2023

To,

All CCTs ((As per list attached)

**Subject: New functionalities deployed on the portal recently - Reg.**

Sirs/Madam,

GSTN has recently deployed following functionalities on the Portal:

**1. Spike Rule based on difference in ITC in GSTR 3B vis-a-vis GSTR 2B in Form DRC-01C and related online compliance pertaining to difference:**

The Government, vide Notification No. 38/2023 – Central Tax dated 04.08.23, inserted Rule 88D in CGST Rule, 2017, for explanation relating to difference in ITC available in GSTR-2B and ITC availed in GSTR-3B. If the claimed ITC exceeds the ITC available as per GSTR-2B, the taxpayer needs to explain reasons in Form DRC-01C by choosing from dropdown or provide an explanation for the difference or even choose a combination of both options. In case of no action in Form DRC-01C Part B, such taxpayers will not be able to file their subsequent period GSTR-1/IFF.

**2. Filing of TRAN-1 & 2(Rectification of Order):**

In compliance of the Hon'ble Supreme Court's directive, a facility for filing Forms TRAN-1/TRAN-2 or revising the earlier filed Forms TRAN-1/TRAN-2 was made available on the portal from 01.10.2022 till 30.11.2022. The tax officer was, thereafter, to pass an order on their claim. In some cases, the admissible credit was held by officers to be more than that reflected in their claim at portal. In some cases the officers had committed an error, while giving the overall effect of the TRAN order. Hence, to obviate the same, the Tax Officers have now been allowed to upload a higher amount than the amount claimed by the taxpayers, if they deem it fit, and they can also rectify their previously issued orders, as validation i.e. approved amount can be greater than the claimed amount, has been removed. The officers can now rectify the errors on merits, being agitated by the Taxpayers, on case to case basis, and the decision to allow credit more than that reflected on portal shall be uploaded on the portal, if the competent reviewing officer agrees to it.

**3. Insertion of New tables for Reporting Supplies of Unregistered Person through e-Com operators: (Notification No. 38/2023-CT, dated 4<sup>th</sup> August, 2023)**

Two new tables have been inserted in Form GSTR-8 for reporting "Details of Supplies made by unregistered suppliers" (Table 3.1) and "Amendments thereof" (Table-4.1). In addition, a functionality has also been provided to e-commerce operators (ECOs) to view the turnover of unregistered suppliers enrolled in the State/UT in which the ECO is registered. The tax officers have

also been provided a functionality to view turnover of un-registered suppliers for the supplies made through e-Commerce operators.

**4. Spike Rule based on difference in liability as per Form GSTR-1 and GSTR-3B in Form DRC-01B and related online compliance by taxpayers:**

From July, 2023, onwards, a Front Office functionality to generate Form GST DRC-01B, which enables taxpayers to explain the difference in their liability reported in Form GSTR-1 & 3B return respectively, was implemented on the portal. Taxpayers then file reply in Form DRC-01B Part B, by selecting the appropriate reason from the dropdown or can furnish details regarding the discrepancy, if not provided in the dropdown.

The above is for your information please.

Yours sincerely,



(Dheeraj Rastogi)

EVP (Services)

GSTN, New Delhi