



**GOODS AND SERVICES TAX NETWORK**

## New Functionalities made available for Taxpayers on GST Portal (January-March, 2021)

### New Functionalities pertaining to modules of:

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## 1 - Registration

S. No	Form/ Functionality	Functionality made available for Taxpayers
1	Aadhaar Authentication enabled for Persons/ applicants applying for GST registration through MCA portal in SPICe -AGILE Form	Persons/ applicants applying for new registration in GST, through MCA portal in SPICe-AGILE Form, can now opt for Aadhaar Authentication (while applying for registration).
2	Disabling entering Aadhaar number by Taxpayers/Applicants in registration application	The field for entering Aadhaar number has been disabled for <ul style="list-style-type: none"> <li>• Taxpayers in following scenarios:                             <ul style="list-style-type: none"> <li>○ While adding Authorised Signatory/Authorised Representative through Non-Core amendment of registration.</li> <li>○ While adding Promoter/ Partner through Core amendment of registration.</li> </ul> </li> <li>• Applicants/ taxpayers adding details of Authorised Representative in New Registration application.</li> </ul>
3	Selection of Core Business Activity by existing Taxpayers on the GST Portal	The existing taxpayers have been provided with a functionality on the GST portal to select their core business activity. They can select one of the following categories as their core business activity, based on their turnover: <ul style="list-style-type: none"> <li>• Manufacturer</li> <li>• Wholesaler/Distributors/ Retailers</li> <li>• Service Providers and others</li> </ul>
4	Post TRN Login, Tracking of Registration Application Status	The Search ARN Functionality for Registration, post TRN Login (ie after TRN is generated by taxpayer/ applicant but has not completed the filing of registration application), has been enhanced for the taxpayers. They will now be displayed various stages of Registration, with the current status of their application in green colour and remaining pending stages being greyed out.
5	Deemed approval of Registration Application in Form GST REG-01	<ul style="list-style-type: none"> <li>• In terms of Notification No 94/2020-CT, dated 22nd December, 2020, all applications for fresh registration will get deemed approved in 7 working days, instead of 3 working days (as was earlier) if no action is taken by Tax Official during this period.</li> <li>• In case Aadhaar authentication fails or person applying for fresh registration has selected "No" for Aadhaar authentication, the application will get deemed approved after 30 calendar days, instead of 21 calendar days, if no action is taken by Tax Official during this period.</li> </ul>
6	Field for capturing validity period, in case of SEZ unit and SEZ developers, in Form GST REG-01	<ul style="list-style-type: none"> <li>• Persons applying for Registration in Form GST REG-01 as SEZ unit and SEZ developer would now be required to provide the validity period, as per Letter of Approval (LOA)/Letter of Permission (LOP).</li> <li>• The taxpayer can now interchange their status as SEZ unit or SEZ developer, through an application of Core amendment of registration.</li> </ul>
7	Facility to upload documents in Form GST REG-13	<ul style="list-style-type: none"> <li>• A functionality has been provided to registrants to upload the copy of Notification issued by MEA /State while applying for Registration on GST Portal in Form GST REG-13.</li> <li>• Similar facility i.e. to upload documents on GST Portal, has also been provided to entities registered as UIN, while filing an application for Core Amendment of registration or filing clarification (on the query of the tax official).</li> </ul>

## 1 - Registration

S. No	Form/ Functionality	Functionality made available for Taxpayers
8	Aadhaar Authentication and e-KYC changes for Existing Taxpayers	<ul style="list-style-type: none"> <li>• Aadhaar Authentication for one Promoter and Primary authorized signatory has been implemented on the portal for existing taxpayers.</li> <li>• The existing registered taxpayer, after login at GST portal will be shown a pop-up with Question "Would you like to authenticate Aadhaar of the Partner/Promotor and Primary Authorized Signatory "with the two options "Yes, navigate to My Profile" and "Remind me later".</li> <li>• If taxpayer clicks on Remind me later option, user will be able to navigate anywhere on the GST portal.</li> <li>• If taxpayer clicks on "Yes, Navigate to My Profile", system will navigate to My Profile, where a new tab "Aadhaar Authentication status" has been inserted which shows Aadhaar Authentication status of the Primary Authorized Signatory and that of promoters/partners. Taxpayer has been provided a functionality here to generate the link for Aadhaar Authentication and complete the process.</li> <li>• On the My Profile page, in addition to Send Aadhar Authentication Link, Upload e-KYC Documents option would also be displayed to taxpayer using which they can upload the e-KYC documents on Portal.</li> <li>• Following documents can be uploaded at taxpayer end for the same: <ul style="list-style-type: none"> <li>• Passport</li> <li>• EPIC (Voter ID Card)</li> <li>• KYC Form</li> <li>• Certificate issued by Competent Authority</li> <li>• Others</li> </ul> </li> <li>• Note: In this case, the process of e-KYC authentication would be subject to approval of uploaded e-KYC documents by Tax Official.</li> <li>• Aadhaar Authentication is not required for following category of registered taxpayers: <ul style="list-style-type: none"> <li>• Government Departments</li> <li>• Public Sector Undertaking</li> <li>• Local Authority</li> <li>• Statutory Body</li> </ul> </li> </ul>

## 2 - Returns

S. No	Form/ Functionality	Functionality made available for Taxpayers
1	RESET button enabled on GST Portal for Form GSTR-1/ IFF (Invoice Furnishing Facility)	Normal taxpayers, irrespective of their filing profile (of quarterly or monthly), have now been provided with a RESET button on the GST Portal, in Form GSTR-1/IFF. This will enable them to delete the entire saved data, for the specific return period, but not yet submitted or filed their Form GSTR-1/IFF.
2	Reporting and paying interest & other amounts, in Form GSTR-5A by OIDAR registrants	A person registered as OIDAR can now declare interest and any other liabilities in Table 6 - Interest or any other amount of their Form GSTR 5A and discharge it through Electronic Cash Ledger.
3	Download of Table 5 data, after filing, enabled for Form GST ITC-04	Registered manufacturers who are required to file quarterly Form GST ITC-04 (to furnish details of inputs or capital goods, sent to a job worker without payment of tax), can now download the data of Table 5 of Form GST ITC-04 (on the GST Portal), after filing the Form, when there is change in the state code, due to merger or creation of a State/ UT. This is to download data, when there is change in State/ UT code, before the goods are received back.
4	Issuance of Form GSTR 3A, for Non Filing of GSTR-3B Returns to taxpayers, under QRMP scheme	Functionality has been deployed on GST Portal for issuance of system generated notice in Form GSTR-3A, to the taxpayers who have opted for/ assigned to QRMP Scheme and fail to file their GSTR-3B return on quarterly frequency, by due date.
5	Discontinuation of filing of Form GSTR-9A, for FY 2019-20 & onwards	The facility of filing Annual Returns in Form GSTR-9A by taxpayers in Composition Scheme, as per proviso to sub-section (1) Section 44 has been done away with on GST Portal, from FY 2019-20 & onwards. Thus, now taxpayers will not be able to view/save/file Form GSTR-9A for FY 2019-20 & onwards. Filing of the said return for the FY 2017-18 and 2018-19 is available (& is optional).
6	Facility to file NIL Form GST ITC-03 by the taxpayers opting in to Composition scheme	Existing taxpayers while opting for composition scheme are required to file details of stock in Form GST ITC-03 and pay tax on the stock (on which ITC has been claimed by them). Now a facility has been provided on the GST Portal to such taxpayers to file NIL Form GST ITC-03.
7	Validation of date on entry of invoices of cancelled suppliers and date of registration, in Form GSTR-6 and showing of tax period and filing status in Excel download of Form GSTR 6A	<ul style="list-style-type: none"> <li>An ISD distributes the credit availed on inward supplies, received from the suppliers, to its units through monthly return, filed in Form GSTR-6. ISDs would now, not be able to enter invoices/debit notes/credit notes of their suppliers having cancelled status in their Form GSTR 6, having date after their effective date of cancellation, or having date before the date of grant of registration to suppliers or that of ISD (itself).</li> <li>Following two columns have also been added in Form GSTR-6A excel, available for download to ISDs: <ul style="list-style-type: none"> <li>In column 'GSTR 1/5 Period', System will populate the tax period of GSTR 1/5 return, from which record is auto-populated in "MM, YYYY" format against each record.</li> <li>In column 'GSTR 1/5 Filing Status', System will populate either "Yes" or "No", corresponding to the filing status of GSTR 1/5 return by the supplier for that particular period.</li> </ul> </li> </ul>

## 2 - Returns

S. No	Form/ Functionality	Functionality made available for Taxpayers
8	Implementation of 35% Challan in QRMP Scheme in Form GST PMT-06 for making payment	<ul style="list-style-type: none"> <li>W.e.f. 1st January, 2021, following two options are made available to the Taxpayers, who are under Quarterly Returns and Monthly Payment of Tax (QRMP) Scheme, for tax payment for first 02 months of a quarter: <ul style="list-style-type: none"> <li>Fixed Sum Method: Portal can generate a pre-filled challan in Form GST PMT-06, based on past record.</li> <li>Self-Assessment Method: The tax due is to be paid on actual supplies, after deducting the Input Tax Credit available.</li> </ul> </li> <li>In fixed sum method, the 35% Challan can be generated by selecting the Reason For Challan&gt;Monthly Payment for Quarterly Return&gt; 35% Challan which is in turn calculated as per following method: <ul style="list-style-type: none"> <li>35% of amount paid as tax from Electronic Cash Ledger in their preceding quarter GSTR 3B return, if it was furnished on quarterly basis; or</li> <li>100% of the amount paid as tax from Electronic Cash Ledger in their GSTR-3B return for the last month of the immediately preceding quarter, if it was furnished on monthly basis.</li> </ul> </li> <li>For the months of Jan and Feb, 2021, in Q4 of 2020-21, the auto-populated challan generated under 35% Challan would contain 100% of the tax liability discharged from Electronic Cash Ledger for the month of December, 2020 (and not 35%). [Reason: Till December 2020, all taxpayers were filing GSTR-3B return on a monthly basis.]</li> <li>The major benefit for taxpayers opting for this payment method (as opposed to Self-Assessment Method) would be that no interest shall be levied, if the actual tax amount for this particular month later turns out to be more than the amount deposited using 35% challan option, provided the amount is deposited by 25th of the following month.</li> <li>The taxpayers are not required to deposit any amount for the first 02 months of a quarter, if: <ul style="list-style-type: none"> <li>Balance in Electronic Cash Ledger / Electronic Credit Ledger is sufficient for tax due for the first/ second month of the quarter; or</li> <li>There is NIL tax liability</li> </ul> </li> </ul>
9	Editing the Auto-population of some data in Form GSTR-3B	<ul style="list-style-type: none"> <li>As per sub-rule (4) of Rule 36 of the CGST Rules, 2017, the availment of provisional ITC in Form GSTR-3B, has now been restricted to 5% in excess of eligible credit, as flowing from system generated Form GSTR 2B.</li> <li>Now, in case a taxpayer decreases the liability or increases the ITC availment by editing these values, beyond designated threshold of 5%, the system will show a warning message to the taxpayer.</li> <li>Similarly, if a taxpayer decreases the reverse charge liability in Table 3.1(d) and ITC reversal in Table 4B in Form GSTR-3B, auto-populated from system generated Form GSTR-2B, the system will show a warning message.</li> <li>The taxpayers however can edit these auto-populated values and file their returns.</li> </ul>
10	Allowing reporting of GSTINs and tax deducted of OIDARs, in Form GSTR-7, by TDS deductors	<p>Earlier, reporting of GSTINs of OIDAR registrants was not allowed in Form GSTR-7, for reporting of tax deduction made by the Deductor. The same has now been enabled on the GST Portal. The TDS deducted will be credited to the cash ledger of the OIDAR supplier on acceptance.</p>

## 2 - Returns

S. No	Form/ Functionality	Functionality made available for Taxpayers
11	Notice in Form GSTR-3A for Non Filing of GSTR-3B Returns	<ul style="list-style-type: none"> <li>Section 46 of the GST Act provides for issue of notice to return defaulter.</li> <li>The issuance of said notice to return defaulters in Form GSTR-3A has been enabled for the defaulters of GSTR-3B return from the tax period of November, 2020, onwards.</li> <li>If the defaulters fail to file return within fifteen days of the issue of the said notice, the list of defaulters is made available on the dashboard of tax authorities in Assessment / Adjudication module for framing assessment under section 62.</li> </ul>
12	Invoice Furnishing Facility (IFF) facility for taxpayers under Quarterly Returns Monthly Payment (QRMP) Scheme	<p>An Invoice Furnishing Facility (IFF) facility has been provided to taxpayers under QRMP Scheme (Quarterly filers of Form GSTR-1 and also of Form GSTR-3B returns), as per sub-rule (2) of Rule-59 of the CGST Rules, 2017. Taxpayers who have opted for quarterly filing frequency under the scheme can file their details of outward supplies (B2B invoices only) for first two months of a quarter (M1 and M2 respectively of a Quarter) in IFF. For e.g. for Apr-June qtr., B2B invoices only for the months of April (M1) and May (M2) can be filed in IFF by a taxpayer.</p> <ul style="list-style-type: none"> <li>The IFF is a facility similar to Form GSTR-1, and it allows filing of details of B2B invoices in following tables only: <ul style="list-style-type: none"> <li>a) 4A, 4B, 4C, 6B, 6C - B2B Invoices</li> <li>b) 9B - Credit / Debit Notes (Registered) – CDNR</li> <li>c) 9A - Amended B2B Invoice - B2BA</li> <li>d) 9C - Amended Credit/ Debit Notes (Registered) – CDNRA</li> </ul> </li> <li>The option to upload details in IFF can be availed till 13th of the subsequent month. Any invoices remaining to be furnished, can be filed using the IFF in the subsequent month IFF or in the quarterly Form GSTR-1. For e.g. for Apr-June qtr., B2B invoices for the month of April (M1) can be filed in IFF by a taxpayer till 13th May. Any IFF which is not filed till the due date of 13th of the subsequent month will expire.</li> <li>To file the IFF form for M1 and M2 of the month, login to GST Portal and navigate to Returns &gt; Services &gt; Returns Dashboard &gt; File Returns and then <ul style="list-style-type: none"> <li>Select the Financial Year &amp; Return Filing Period (M1/M2 of a quarter) and click on SEARCH button to file the IFF forms for M1 or M2 month.</li> </ul> </li> <li>IFF is an optional facility provided to taxpayers under QRMP scheme to pass on Input Tax Credit (ITC) to their recipients for M1 and M2 months of a quarter. However, filing of Form GSTR-1 for M3 month of a quarter is mandatory. <ul style="list-style-type: none"> <li>a) Records uploaded in IFF by the Supplier will reflect in Form GSTR-2A/2B of the Recipient.</li> <li>b) Supplier Taxpayers can also upload details in their IFF, through JSON file, generated using Returns Offline Tool.</li> <li>c) Records filed in IFF need not be filed again in Form GSTR-1 of that quarter.</li> <li>d) Only the details saved in IFF can be deleted/edited using RESET button. Once submitted or filed, these details can't be deleted.</li> </ul> </li> </ul>

### 3 - Refund

S. No	Form/ Functionality	Functionality made available for Taxpayers
1	Filing of refund application in Form GST RFD-01, by exporter of services (with payment of tax), in cases of Foreign exchange fluctuations	The system earlier validated the refund amount claimed by the exporter of services (with payment of tax), against the proceeds realised (against exports, as submitted by the claimant in form of FIRC). If the value realised mentioned in BRC/FIRC column, was less than the refund amount claimed, then such taxpayers were not allowed to file their refund application on GST Portal. This validation has now been removed and taxpayer will be able to file refund application now in such cases (As the value realised in BRC/FIRC may fluctuate due to foreign exchange fluctuations and net realisation may be less than the refund amount).
2	Pre login Tracking of Refund Application Status	Now taxpayers can navigate to Services > Track Application Status > Select the Refund option > Enter ARN to track their refund application, without logging into the GST Portal. This will display various stages of Refund application filed by them, with the current status of their application in green colour and remaining pending stages being greyed out.
3	Enabling taxpayers/ applicants with (only) TRN, to manually enter bank account details in Refund Application in Form GST RFD-01	So far the taxpayers/applicants having (only) TRN were unable to file an application for refund, as they were not allowed to enter or add bank account details in the Registration Module. To enable filing of Refund Application by such taxpayers/applicants, a facility has been made available to them for manual entry of bank account details in Form GST RFD-01, while filing an application for refund.
4	Filing of Refund application by taxpayers under QRMP scheme	<ul style="list-style-type: none"> <li>All taxpayers who have opted for or assigned quarterly filing of Form GSTR-3B in QRMP scheme, will now be allowed to claim refund on quarterly basis only.</li> <li>If such taxpayer chooses a period other than Quarterly, while filing a refund application, they will be shown an error message and will not be able to proceed with filing of Refund application on the GST Portal.</li> </ul>

### 4 - Audit

S. No	Form/ Functionality	Functionality made available for Taxpayers
1	Audit related functionalities made available to taxpayers	<ul style="list-style-type: none"> <li>All notices and report issued by tax official will be available to taxpayers under 'Additional Notices and Orders'</li> <li>Taxpayer can reply to the audit notices and can upload document</li> <li>Taxpayer can accept/reject/pay the liabilities, discrepancy-wise, as outlined in the Notice for Discrepancies or in Addl. Notice for Discrepancies (if any) or in Audit Report (Form GST ADT-02).</li> <li>Taxpayers can apply for Adjournment or for extension of the date of Audit to the tax officer</li> </ul>

### 5 - Assessment and Adjudication

S. No	Form/ Functionality	Functionality made available for Taxpayers
1	Selection of two more reasons for voluntary payment in Form GST DRC-03	Following two reasons have been included for selection in drop down list for Form GST DRC-03, for the taxpayers to make voluntary payment: <ul style="list-style-type: none"> <li>Liability Mismatch - GSTR-1 to GSTR-3B</li> <li>ITC Mismatch - GSTR-2A/2B to GSTR-3B</li> </ul>

## 6 - Front Office

S. No	Form/ Functionality	Functionality made available for Taxpayers
1	Status of Aadhaar authentication or E-KYC verification of a GSTIN in search tax payer functionality	In the Search Taxpayer functionality (both pre-login and post login), the user will now be shown status of Aadhaar authentication or E-KYC verification of the searched GSTIN.
2	Change in label and functionality of HSN / Service Classification Code Tax Rate search	The label for "Search HSN / Service Classification Code Tax Rate" has now been changed to "Search HSN Code". The functionality also has been enhanced wherein if the user searches for an item or a HSN code, the output is displayed systematically under the associated Chapter head, the description of the keyed-in HSN code and also other associated HSN codes (all hyperlinked) along with it. (Services> User Services > Search HSN Code).
3	Additional information about taxpayers under Search Taxpayer functionality	In the "Search Taxpayer" functionality (Search Taxpayer> Search by GSTIN/UIN) available on the GST Portal, Post Login, users can now view certain additional details like Aadhar Authentication, e-KYC Verification, Compliance Rating, GSTIN/UIN status update, Annual Aggregate Turnover, Gross Taxable Income etc of the taxpayer.

## 7 - Enforcement

S. No	Form/ Functionality	Functionality made available for Taxpayers
1	Auto-generation of Form GST DRC-01 and its availability to the taxpayer on the GST Portal	As per Rule 142(1) of the CGST/SGST Rules, summary in Form GST DRC-01, is required to be served to the taxpayer along with the notice issued by the tax official under Section 73, 74, 129, 130 etc. The auto-generation of Form GST DRC-01 (upon issuance of SCN/MOV-07/MOV-10 in Enforcement Module) has been enabled on the GST Portal and the same is now made available to the taxpayer under Additional Notices & Orders sub menu (Services> User Services > Additional Notices & Orders).

## 8 - Advance Ruling

S. No	Form/ Functionality	Functionality made available for Taxpayers
1	Saving Advance Ruling/Advance Ruling Appeal applications by applicants	Applicants can now save Advance Ruling/Advance Ruling Appeal applications upto 15 days, before editing and filing it on GST Portal. These applications in saved stage will be automatically purged after 15 days.



## 9 - Appeals

S. No	Form/ Functionality	Functionality made available for Taxpayers
1	Filing appeal against Refund order in Form GST APL 01	<ul style="list-style-type: none"> <li>Any taxpayer or an unregistered person aggrieved by any decision or order passed against him/her by an adjudicating authority, may appeal to the Appellate Authority, within three months from the date, on which the decision or order is communicated to him/her.</li> <li>This functionality has now been deployed on the GST Portal, to file online appeal against the refund order, with the respective Appellate Authority.</li> </ul>

## 10 - Webinars conducted

S. No.	Topic	Language				
		English	Hindi	Marathi	Telugu	Tamil
1	Furnishing of details in IFF and Payment of tax (Form GST PMT-06) by taxpayers in QRMP scheme	<a href="https://youtu.be/w0MWN5pxPKU">https://youtu.be/w0MWN5pxPKU</a>	<a href="https://youtu.be/yOBizK3X9Ec">https://youtu.be/yOBizK3X9Ec</a>	<a href="https://youtu.be/_YoTaczBg">https://youtu.be/_YoTaczBg</a>	<a href="https://youtu.be/PaM-_vFAXtI">https://youtu.be/PaM-_vFAXtI</a>	<a href="https://youtu.be/wHFvJxogTMO">https://youtu.be/wHFvJxogTMO</a>
2	Recent changes in process of Registration on GST Portal	<a href="https://www.youtube.com/watch?v=DFhbH_ClIeo&amp;list=PLwd4X2n8jgXyH10Vhw72lpqD3pT5Qwx6L">https://www.youtube.com/watch?v=DFhbH_ClIeo&amp;list=PLwd4X2n8jgXyH10Vhw72lpqD3pT5Qwx6L</a>	<a href="https://www.youtube.com/watch?v=oN27DMFw8h8&amp;list=PLwd4X2n8jgXyH10Vhw72lpqD3pT5Qwx6L&amp;index=2">https://www.youtube.com/watch?v=oN27DMFw8h8&amp;list=PLwd4X2n8jgXyH10Vhw72lpqD3pT5Qwx6L&amp;index=2</a>	<a href="https://www.youtube.com/watch?v=GquW9auOox8">https://www.youtube.com/watch?v=GquW9auOox8</a>	<a href="https://www.youtube.com/watch?v=NEuroWhTE_M">https://www.youtube.com/watch?v=NEuroWhTE_M</a>	<a href="https://www.youtube.com/watch?v=4mr99SQ-y4M&amp;list=PLwd4X2n8jgXyH10Vhw72lpqD3pT5Qwx6L&amp;index=5">https://www.youtube.com/watch?v=4mr99SQ-y4M&amp;list=PLwd4X2n8jgXyH10Vhw72lpqD3pT5Qwx6L&amp;index=5</a>
3	Communication channel	<a href="https://www.youtube.com/watch?v=2t-dqpOc4c&amp;list=PLwd4X2n8jgXwlcMm6LOChsPTAkt5lYoR&amp;index=4">https://www.youtube.com/watch?v=2t-dqpOc4c&amp;list=PLwd4X2n8jgXwlcMm6LOChsPTAkt5lYoR&amp;index=4</a>	<a href="https://www.youtube.com/watch?v=yoPz4awhp-c&amp;list=PLwd4X2n8jgXwlcMm6LOChsPTAkt5lYoR&amp;index=3">https://www.youtube.com/watch?v=yoPz4awhp-c&amp;list=PLwd4X2n8jgXwlcMm6LOChsPTAkt5lYoR&amp;index=3</a>	<a href="https://www.youtube.com/watch?v=FSsZ8tOe_gc&amp;feature=youtu.be">https://www.youtube.com/watch?v=FSsZ8tOe_gc&amp;feature=youtu.be</a>	<a href="https://www.youtube.com/watch?v=NEuroWhTE_M">https://www.youtube.com/watch?v=NEuroWhTE_M</a>	<a href="https://www.youtube.com/watch?v=vNik1uq5pkw&amp;list=PLwd4X2n8jgXwlcMm6LOChsPTAkt5lYoR&amp;index=6">https://www.youtube.com/watch?v=vNik1uq5pkw&amp;list=PLwd4X2n8jgXwlcMm6LOChsPTAkt5lYoR&amp;index=6</a>
4	Webinar on e-Invoicing for Taxpayers (especially for those who are going to start e-invoicing from 01.04.2021 onwards)	<a href="https://youtu.be/w0MWN5pxPKU">https://youtu.be/w0MWN5pxPKU</a>	NA	NA	NA	NA

Thanking You  
Team GSTN