GOODS AND SERVICES TAX NETWORK

New Functionalities made available for Taxpayers on GST Portal (March, 2022)

Contents

1. Homepage Portal

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Creation of link for Manipur	The State Tax Websites links provided on the footer of the home page of GST portal have been updated with the refurbished hyperlink for the State of Manipur.
2	Enhancements made in the Search Taxpayer functionality	The Search Taxpayer link on the home page of GST Portal has been provided with an additional Help Link "Search Temporary ID" for searching taxpayers assigned with Temp. ID.

2. Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Aadhaar authentication/ Aadhaar enrolment ID mandatory for Form GST REG-21	The taxpayers registered as TCS will now be able to file an application for revocation of the cancellation of registration in Form GST REG-21 only if they have successfully undergone Aadhaar Authentication or if they submit Aadhaar Enrolment ID as part of their e-KYC verification.
2	Form GST CMP-02 enabled on the Portal	• The application for opting-in composition scheme for the financial year, 2022-23, has been made available on GST Portal. • The eligible registered taxpayers, who want to opt-in for composition scheme, for the Financial Year 2022-2023, can file FORM GST CMP-02 application, by 31st March, 2022, on GST common portal by navigating after Log in **Services** > **Registration** > **Application to opt for Composition Levy** > **Filing form GST CMP-02**
3	Changes made on the portal for composition taxpayers engaged in supply of Hotel and Restaurant Services	• Normal taxpayers having aggregate turnover upto Rs. 1.5 Crore in the previous financial year, who don't want to avail ITC facility/ having aggregate turnover upto Rs. 75 lakh in the previous financial year & registered in Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura & Uttarakhand/ supplying services and/or mixed supplies having aggregate turnover of previous financial year upto Rs. 50 lakhs can opt for Composition scheme. • The taxpayers engaged in supply of restaurant services were being prevented from filing their quarterly statement in Form CMP-08 if their AATO exceeded Rs 50 lakh even though they are eligible for composition levy for AATO upto Rs 1.5 Crore. This issue has now been resolved.

| 4 | Integration of MMI (Map my India) in address field for Registration applications | • The Geo coded addresses given by Map My India (MMI) have been integrated with the GST System for existing normal taxpayers and persons applying for registration as normal taxpayer in Form GST REG-01. This feature is also enabled for normal taxpayers while applying for core/ non-core amendment in their registration details involving change of address.
• For such applications, the address related fields are now geo coded, and the applicants while entering details receive an auto suggestion for the address, on basis of keyed-in inputs which they can select. Further, a map tile has also been integrated with the User Interface of the applicants with a drag and drop feature for the address pinhead. |

3. Returns

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Changes in Table 4 (A) of Form GSTR-3B	As per the Notification No. 40/2021 – Central Tax dated 29th Dec 2021, no input tax credit shall be availed by the registered person in respect of invoices or debit notes the details of which are not furnished in GSTR-1. Hence, the taxpayers are allowed to avail only that ITC which is available in GSTR-2B which is auto-populated in table 4 of GSTR-3B. Accordingly, the system-based validation on the threshold of the excess ITC that can be availed by the taxpayer has been reduced to 0% from the earlier 5%. The system will give now warning message if a taxpayer increases the auto-populated ITC in table 4A (ITC Available). However, as of now, the taxpayer will still be allowed to proceed and file the return with the edited values.
2	Displaying payment liability ratio & its calculation and providing Form GST DRC-03 link	• System computed liability is auto-populated in GSTR-3B on the basis of values reported in Form GSTR-1/IFF. In addition, liability on account of inward supplies attracting reverse charge is auto-populated from Form GSTR-2B. • A functionality has been implemented to display liability payment ratio and its computation details to taxpayer. This ratio of auto-populated liability and the liability actually paid by taxpayer would indicate the compliance behaviour of a taxpayer. The taxpayers are also provided with a linkage to Form GST DRC-03 to make any liability payment.
3	Facility for submitting consent for availing loan by MSME Taxpayers	A link has been provided in the **File Returns** Page under Returns Dashboard of the portal, where MSME taxpayers can give their consent for availing Mudra Loan upto Rs 10 lacs or MSME Loan upto Rs 5 Cr.

4	Changes implemented in Form GSTR-5	• A new **Proceed to File** button has been provided and **Submit** button has been removed in Form GSTR-5 filed the Non-resident taxpayers. • Further, table for reporting inward supplies attracting reverse charge has also been provided in Form GSTR-5.
5	Offline utility for **TDS/TCS credit received**	An excel based TDS & TCS Credit Received offline utility has been made available on the portal for download. This utility will help the taxpayer to prepare the TDS & TCS Credit Received return in offline mode.
6	Changes made in "QUERY ICEGATE" functionality	• If a taxpayer fetches BoE details from ICEGATE portal before these records have been shared by ICEGATE with GST portal, he/ she gets an error message "Record already processed". • To help reduce these error messages, a validation has been introduced which disallows taxpayers from triggering "QUERY ICEGATE" for BoE records where the BoE Date/Reference Date is less than T-4 (where T is current date).

4. Refund

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Updating the message in **Track Application Status**	The Status message *"PMT03 Undertaking has been submitted. Kindly wait for the issuance of PMT-03 by Tax Officer for re-crediting the amount to Credit/Cash Ledger, if applicable"* is now displayed to the taxpayers while tracking their refund application if the status of the PMT-03 undertaking is successfully filed and is pending processing by the tax officer.

5. Webinars

S. No.	Topic	Language			
		Hindi	**English**	**Tamil**	**Marathi**
1	Smart Search HSN-An Enhanced search HSN functionality for taxpayers	https://youtu.be/rYURRrz3w1k	https://youtu.be/uKhSOpkYITM	https://youtu.be/7Zo_otoKnCA	https://youtu.be/ZqP3Uwdo8Do

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Thanking You

Team GSTN