

NEW FUNCTIONALITIES MADE AVAILABLE FOR TAXPAYERS ON GST PORTAL (FEBRUARY, 2021)

TEAM TRD

1 - REGISTRATION

Sl No	Form/ Functionality	Functionality made available for Taxpayers
1	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.

2 - RETURNS

Sl No	Form/ Functionality	Functionality made available for Taxpayers
1	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.
2	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).
3	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.
4	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	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). Following two columns have also been added in Form GSTR-6A excel, available for download to ISDs: <ul style="list-style-type: none"> ▪ 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. ▪ 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.
5	Implementation of 35% Challan in QRMP Scheme in Form GST PMT-06 for making payment	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"> ▪ Fixed Sum Method: Portal can generate a pre-filled challan in Form GST PMT-06, based on past record. ▪ Self-Assessment Method: The tax due is to be paid on actual supplies, after deducting the Input Tax Credit available. <p>In fixed sum method, the 35% Challan can be generated by selecting the Reason For Challan>Monthly Payment for Quarterly Return> 35% Challan which is in turn calculated as per following method:</p> <ul style="list-style-type: none"> ▪ 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

		<ul style="list-style-type: none"> 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. For the months of Jan and Feb, 2021, in Q4 of 2020-21, the autopopulated 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.] 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. <p>The taxpayers are not required to deposit any amount for the first 02 months of a quarter, if:</p> <ul style="list-style-type: none"> Balance in Electronic Cash Ledger / Electronic Credit Ledger is sufficient for tax due for the first/ second month of the quarter; or There is NIL tax liability
6	Editing the Auto-population of some data in Form GSTR-3B	<p>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.</p> <p>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. 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.</p> <p>The taxpayers however can edit these auto-populated values and file their returns</p>

3 - REFUND

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1	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.
2	Withdrawal of Refund Application by Taxpayer, in Form GST RFD-01W	Earlier the taxpayers had no option to withdraw their refund applications, if they have committed any mistakes, while filing the application. A functionality has now been implemented for the taxpayer, to withdraw an already filed refund application, by filing Form GST RFD-01W (until the Refund Processing Officer issues an acknowledgement in Form GST RFD-02 or a deficiency memo in Form GST RFD03).
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 - ASSESSMENT AND ADJUDICATION

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1	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.
2	Withdrawal of Refund Application by Taxpayer, in Form GST RFD-01W	Earlier the taxpayers had no option to withdraw their refund applications, if they have committed any mistakes, while filing the application. A functionality has now been implemented for the taxpayer, to withdraw an already filed refund application, by filing Form GST RFD-01W (until the Refund Processing Officer issues an acknowledgement in Form GST RFD-02 or a deficiency memo in Form GST RFD03).
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.

5 - ENFORCEMENT

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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).

6 - ADVANCE RULING

SI 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.

7 - FRONT OFFICE

SI No	Form/ Functionality	Functionality made available for Taxpayers
1	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.