

Module Wise New Functionalities made available on GST Portal for Taxpayers: GSTN

The Goods and Services Tax Network (GSTN) has issued module wise new functionalities deployed on the GST Portal for taxpayers.

Various new functionalities are implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics. Various webinars are also conducted as well informational videos prepared on these functionalities and posted on GSTNs dedicated YouTube channel for the benefit of the stakeholders.

A functionality has been introduced for taxpayers to withdraw their application for cancellation of registration, filed in Form REG-16, provided no action has been initiated by the tax officer against their application. Now the effective date of suspension of a taxpayer is also displayed on the Portal when his/her profile is accessed using "Search Taxpayer" functionality.

To view module wise functionalities deployed on the GST Portal and webinars conducted/ Videos posted on our YouTube channel, refer to table below:

Sl.No	Taxpayer functionalities deployed on the GST Portal during	Click link below
1	November, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_november_2021.pdf
2	July-September, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_july_september_2021.pdf
3	April-June, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalities_compilation_aprjun2021.pdf
4	January-March, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_janmar2021.pdf
5	October-December, 2020	https://tutorial.gst.gov.in/downloads/news/functionalities_released_octto_dec2020.pdf
6	Compilation of GSTN YouTube Videos posted from January-December, 2020	https://tutorial.gst.gov.in/downloads/news/gstn_youtube_videos_posted_2020.pdf



GOODS AND SERVICES TAX NETWORK

New Functionalities made available for Taxpayers on GST Portal

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New Functionalities made available for Taxpayers on GST Portal in November, 2021

1. Registration

Sr. No.	Form/Functionality	Functionality made available for Taxpayers
1.	Withdrawal of application for cancellation of registration in FORM REG-16 by taxpayers	A functionality has been introduced for taxpayers to withdraw their application for cancellation of registration, filed in Form REG-16, provided no action has been initiated by the tax officer against their application.
2.	Providing effective date of Suspension in Taxpayer Profile	Now the effective date of suspension of a taxpayer is also displayed on the Portal when his/her profile is accessed using "Search Taxpayer" functionality.

2. Refunds, Registration, Returns and Payments

Sr. No.	Form/Functionality	Functionality made available for Taxpayers
1.	Enabling EVC for all taxpayers	<ul style="list-style-type: none">• Earlier all taxpayers registered as Companies were mandatorily required to use DSC for all online processes on the GST Portal.• Now, the facility of using EVC, in addition to DSC, has been extended to such taxpayers.

3. Refunds

Sr. No.	Form/Functionality	Functionality made available for Taxpayers
1.	Change in the undertaking to be submitted by taxpayer for issuance of Form PMT 03 by Tax Officer.	To enable Tax Officers to issue PMT03, an undertaking has to be filed by the taxpayers. The text in the undertaking form to be submitted by the taxpayer has been altered to include both credit and cash ledgers for enabling re-credit of inadmissible ITC to respective ledgers.

4. Appeals

Sr. No.	Form/Functionality	Functionality made available for Taxpayers
1.	Removal of validation for all minor head except Tax/Cess in Forms GST APL-01, for Refund Module	To allow the applicant to file Appeal for interest on delayed grant of refund, the earlier validation on value of the Interest and Penalty amounts to not exceed the claimed amount/amount in the original order, has been removed from the Appeal form APL-01.

New Functionalities made available for Taxpayers on GST Portal in November, 2021

5. Enforcement

Sr. No.	Form/Functionality	Functionality made available for Taxpayers
1.	Updating the description in Ledgers for MOV-11, rectified MOV-09/MOV-11	In case an order/ rectification order is issued in Form GST MOV09/11, the description in the liability ledger has now been updated to indicate the Demand Type.
2.	Rectification of Order (DRC-08) functionality in Enforcement Module (for MOV-09/11 orders)	<p>For cases where the Tax Officer rectifies the demand order (Form GST DRC-07) or issues Rectification/ Withdrawal order (Form GST DRC-08) in transit cases, following functionality has been enabled for the Tax-payers:</p> <ul style="list-style-type: none">Orders in Forms MOV-09/11 have been provided with a hyperlink "Request for rectification", by clicking which, the details of relevant order will get auto populated and the taxpayer will be able to choose the reason for rectification and also enter explanatory text against each selected reason, upload attachments, if needed, verify and submit the same.

6. Recovery

Sr. No.	Form/Functionality	Functionality made available for Taxpayers
1.	Filing of Application in Form GST DRC-20 by Taxpayer for Payment of recovery amount in instalments or seeking extension of time	<ul style="list-style-type: none">In view of Notification No. 03/2019- CT (Rate), dated 29.03.2019, which, inter alia, provides for the registered person to file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80.The above notification also empowers the Commissioner to issue an order in FORM GST DRC- 21, allowing the taxable person further time to make payment and/or to pay the amount in monthly instalments, not exceeding twenty-four, as he may deem fit.The taxpayers will now be able to file an application seeking extension of time for payment or request for allowing payment in instalments provided the demand is not less than Rs 25,000.

**Thanking You
Team GSTN**