

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.

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.	April, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_april%202021.pdf
2.	January-March, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_janmar2021.pdf
3.	October-December, 2020	https://tutorial.gst.gov.in/downloads/news/functionalities_released_octtodec2020.pdf
4.	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 (April, 2021)

New Functionalities pertaining to modules of:

1. Registration.....2
2. Webinars Conducted3

1 - Returns

SI No	Form/ Functionality	Functionality made available for Taxpayers
1	Auto Generation of Form GSTR-2B, for the taxpayers under QRMP scheme	<ul style="list-style-type: none"> • Taxpayers can now view and download their system generated Quarterly Form GSTR-2B, for Jan-March, 2021 quarter, by clicking on Auto-drafted ITC statement for the quarter on 14th April, 2021, by selecting the last month of the quarter (M3). • Form GSTR-2B contains details of filed IFFs (for Month M1 & M2) & filed Form GSTR 1 (for Month M3). Form GSTR 2B has two sections of ITC i.e. ITC available and ITC not available (which flows from the supplier's filed IFF & Form GSTR-1, imports etc.). It also contains tax liability of the taxpayer (which flows from the taxpayers own filed IFF & Form GSTR-1). • The default view of Form GSTR-2B is quarterly. However to view Form GSTR-2B of a particular month (M1, M2 or M3), taxpayer has an option to select appropriate month, from the view drop-down to view that month's data. • A hyperlink 'View advisory' has also been provided, which on clicking displays the criteria/ cut-off dates considered for generation of quarterly GSTR-2B, as a pop-up, with details of Supplies from/type i.e. Monthly taxpayer, Taxpayer in QRMP Scheme, NRTP, ISD & Import from Overseas/SEZs, and 'From date' and 'To date' based on which Form GSTR-2B has been generated.
2	Use of Matching Offline Tool by the taxpayers under QRMP scheme	<ul style="list-style-type: none"> • The Matching Offline Tool has been updated and now taxpayers under QRMP Scheme will also be able to use it. • The system generated Form GSTR-2B JSON file can be used for matching details, as available with them in their purchase register, using the updated Matching Offline Tool. • Taxpayers under QRMP Scheme can now navigate to Services > Returns > Returns Dashboard, select the Financial Year and Return Filing Period > SEARCH and click on Download button on Auto – drafted ITC Statement – GSTR -2B file to download system generated Form GSTR-2B JSON file, for opening and matching it in the matching tool. • In the Matching tool dashboard page, an option to select the quarter has been provided and in the purchase register, quarters Apr-Jun, Jul-Sep, Oct-Dec and Jan-Mar have been added as the tax periods.
3	Auto-population in Form GSTR-3B of ITC, for taxpayers in QRMP Scheme	<ul style="list-style-type: none"> • Figures of <u>ITC available and ITC to be reversed</u>, will now be <u>auto-populated in Table 4 of Form GSTR-3B</u> of the taxpayers under QRMP scheme, from their system generated quarterly Form GSTR-2B. • On the GSTR-3B dashboard page, an additional button 'System computed GSTR-3B' has also been provided, by clicking which system computed Form GSTR-3B can be <u>downloaded</u> in PDF format. • Taxpayer under QRMP scheme can <u>edit</u> the auto-drafted values as per their records and save the updated details in their Form GSTR-3B. The system will show a <u>warning message</u> to taxpayers in case ITC available is increased by more than 5% or ITC to be reversed is reduced even partially, by them. However, the system <u>will not stop</u> the filing of Form GSTR-3B in these cases.
4	Auto-population of liability in Form GSTR-3B, for taxpayers under QRMP Scheme	<p>Liability in Table-3 (except 3.1(d)) of Form GSTR-3B, for the taxpayers under QRMP Scheme, will now be <u>auto-populated</u> on the basis of Filed quarterly Form GSTR-1 (of Month 3) and Filed IFF (of Month 1 & 2). Liability of table 3.1 (d) is auto-populated from the filer's Form GSTR 2B.</p> <p>Note: Data saved/ submitted in Form GSTR-1 or in IFF, will <u>not be</u> auto-populated as Liability, in Table-3 of Form GSTR 3B.</p>

Sl No	Form/ Functionality	Functionality made available for Taxpayers
5	Generation of Form GSTR-11, based on Form GSTR-1/5	<ul style="list-style-type: none"> UIN holders are required to file details of purchases (inward supplies) in their Form GSTR-11. Now their Form GSTR-11 will be generated on the basis of Form GSTR-1 & Form GSTR-5, filed by their supplier taxpayers. This will facilitate UIN holder's in filing their refund claim.

1 - Webinars Conducted

S.No.	Topic	Language		
		English	Hindi	Tamil
1	New Taxpayer Functionalities related to Registration and Returns	https://youtu.be/lqFpQ5HaCIA	https://youtu.be/8pqrk3lJhQ4	https://youtu.be/ht7iwVWEhmY

**Thanking You
Team GSTN**