

UPCOMING FUNCTIONALITIES TO BE DEPLOYED ON GST PORTAL FOR THE TAXPAYERS IN THE MONTH OF JULY, 2021

As part of our constant Endeavour to provide a smooth and hassle free experience to the taxpayers and simplify the process of meeting GST compliances, following changes were recently deployed/ would be deployed shortly, on the GST portal:

Sl.No	Module	Form/ Functionality	Functionality released/ to be released for Taxpayers	Current status of deployment
1	Registration	Timelines for filing of Application for Revocation of Cancellation of Registration in Form GST REG-21	<ul style="list-style-type: none"> ✓ In view of the spread of pandemic COVID-19 across many parts of India, vide Notification No 14/2021-CT, dated 1st May, 2021, read with vide Notification No 24/2021-CT, dated 1st June, 2021, the Government had extended the date for filing of various applications falling during the period from the 15th April, 2021 to 29th June, 2021, till 30th June, 2021. ✓ In addition to this, timeline for filing of Application for Revocation of Cancellation of Registration, which were due on 15th of April 2021, had also been extended till 30th June 2021 on the GST Portal. ✓ Accordingly, these extensions have now ceased to be effective w.e.f. 1st July, 2021, and timelines for filing of application for revocation of cancellation is now changed to 90 days (as was earlier) on the GST Portal, from date of Order of Cancellation of Registration in Form GST REG-19. 	Deployed on 1st July, 2021
2	Returns	Information regarding late fee payable provided in Form GSTR-10	<ul style="list-style-type: none"> ✓ Taxpayers whose registration is cancelled, at the time of filing of last return in Form GSTR-10, will now be provided with details of late fee payable by them, for the delayed filing of any of the previous returns/ statements in a table, for their assistance in filing of said return by them. ✓ This information can be viewed by clicking on a hyperlink provided under the column "Late Fee Payable" in the online Form GSTR- 10. 	--
3	Returns	Auto-population of data in Form GSTR-11 on basis of Forms GSTR-1 / 5 filed by their suppliers	<ul style="list-style-type: none"> ✓ The UIN holders file details of their inward supplies in Form GSTR-11 on a quarterly basis. They can subsequently file for refund (if required) in Form GST RFD- 10, for the quarter, in which summary of the documents is auto-populated from their Form GSTR-11, in an editable mode ✓ Form GSTR-11 of the UIN holder would be generated with details of their inward supplies, 	--

			on basis of Forms GSTR-1 / 5 filed by their suppliers, which will subsequently help them in filing their refund claims	
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