



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:

NEW FUNCTIONALITIES MADE AVAILABLE FOR TAXPAYERS ON GST PORTAL (JULY 2021): -

1. REGISTRATION:

| SI No | Form/ Functionality | Functionality made available for Taxpayers |
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| 1 | Facility for taxpayers/ persons to submit a complaint, in case of misuse of their PAN, for getting a registration in GST | <ul style="list-style-type: none">• The taxpayers/ persons can enter their PAN in Search by PAN functionality on GST Portal and check all the registrations available/ taken in GST, linked to their PAN.• In case of a Registration obtained against their PAN, without their consent/ knowledge, they can now submit an online complaint, by selecting those GSTINs and submitting it on the GST Portal, after verification of their mobile number and email id.• Multiple GSTINs can be selected at a time and different ARNs will be generated for each such GSTIN.• On successful logging of complaint, a complaint ID (ARN) will be generated and will be sent to jurisdictional officer for further action.• The complainant can track the status of complaint on GST portal using |



| | | Track Application Status functionality. • Click link for details: Goods & Services Tax (GST) News and Updates |
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| 2 | Restricting taxpayers to opt for Composition Scheme, through Form CMP-02 and Form GST REG-01, based on their AATO & sending an alert on crossing the threshold limit | <ul style="list-style-type: none">• Applicant Taxpayer will be blocked from applying for Composition Scheme for a PAN, using new registration application (REG-01), if the threshold of the said PAN based ‘Aggregate Annual Turnover’, computed for the already registered GSTINs (with same PAN) for the previous financial year is above the threshold limit.• This restriction will also be applicable to the taxpayers, at the time of filing of Form GST CMP-02, to opt in for composition scheme, at the beginning of any financial year.• As and when the threshold for composition scheme is exceeded (as per the specified quantum of Rs 1.5 Crore/ 75 Lakh, as notified for the respective States/UTs) for a taxpayer, alerts would be sent to them, for information and necessary action at their end. Thereafter the Taxpayer can apply to opt out of Composition Scheme. <p>Note: PAN based annual aggregate turnover are computed based on the turnover declared in Form GST CMP-08 and return filed in Form GSTR-3B, by the Composition or Normal Taxpayers in their immediately preceding financial year and for the current financial year.</p> |
| 3 | 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 |



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| | | <p>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 of April 2021 to 29th June 2021, till 30th June 2021.</p> <ul style="list-style-type: none">• 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. |
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2. RETURNS:

| SI No | Form/ Functionality | Functionality made available for Taxpayers |
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| 1 | Download of Form GSTR-4A in excel for the composition taxpayers | <ul style="list-style-type: none">• Form GSTR-4A is an auto-drafted statement generated for Taxpayers opting for Composition levy, containing details reported by their registered suppliers (in their Form GSTR-1/ GSTR-5) and by their TDS deductors (in their Form GSTR-7).• A facility to download the details of Form GSTR-4A, in an Excel file, has now been made available to such taxpayers. This Excel file would contain consolidated summary of the supplies at GSTIN level, for the complete financial year, which are required to be reported in Annual Return, filed by them in Form GSTR-4 |



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| <p>2</p> | <p>Nil filing of Form GSTR-1 (Quarterly) through SMS, by taxpayers under QRMP Scheme</p> | <ul style="list-style-type: none">• Nil filing of Form GSTR-1 (Qtrly) through SMS has been enabled for taxpayers under QRMP Scheme. They can now file it by sending a message in specified format to 14409. The format of the message is < NIL > space < Return Type (R1) > space< GSTIN > space < Return Period (mmyyyy) >. Example: NIL R1 07XXXXX1234H8Z6 062020 (where return period must be last month of the quarter) • However, NIL filing through SMS can't be done in following scenarios:<ul style="list-style-type: none">• If IFF for Month 1 or 2 of a quarter is in Submitted stage, but not Filed.• If invoices are Saved in IFF for Month 1 or 2 of a quarter, which was not submitted or filed by due date. |
| <p>3</p> | <p>Filing of Form GSTR-1 by the taxpayers under QRMP Scheme on cancellation of registration</p> | <ul style="list-style-type: none">• In case registration of a taxpayer under QRMP Scheme is cancelled, with effective date of cancellation being any date after 1st day of Month 1 of a quarter, they would be required to file Form GSTR-1 for the complete quarter, as the last applicable return.<ul style="list-style-type: none">• Example: if the taxpayer's registration is cancelled w.e.f. 1st of April, they are not required to file Form GSTR-1 for Apr-June quarter and Form GSTR-1 for Jan-Mar Quarter will become the last applicable return.• However, if the registration is cancelled on a later date during the quarter, the taxpayer would be required to file Form GSTR-1 for Apr-June quarter. In such a case the facility for filing the form will open on 1st of month following the month with cancellation date i.e., if cancellation has taken place on 20th May, Form |



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| | | GSTR-1 for Quarter Apr-June can be filed anytime on or after 1st of June |
| 4 | Auto population of GSTR-3B liability from IFF and Form GSTR 1 for taxpayers under QRMP Scheme | <ul style="list-style-type: none"> • A taxpayer under QRMP Scheme can declare their liability through optional IFF for Month 1 and Month 2 of a quarter & Form GSTR-1 for Month 3 of that quarter. • Declaration of liability in these forms would now be auto-populated in their Form GSTR-3B (Quarterly) for that quarter, based on their filed Form GSTR-1 and IFF. • These fields are editable and in case their values are revised upwards or downwards, the edited field(s) would be highlighted in red colour and a warning message will be displayed to the taxpayer. However, the system would not prevent taxpayer from filing of Form GSTR-3B with edited values |
| 5 | Reduction in the late fee payable, for delay in filing of Form GSTR-7, implemented on GST Portal | <ul style="list-style-type: none"> • Earlier late fee amounting to Rs. 200/- per day was payable, subject to a maximum amount of Rs. 10,000/-, in case of filing the return Form GSTR-7, after due date. • Now the late fee payable per day has been reduced on the GST Portal to Rs 50/- and maximum late fee is capped at Rs 2,000/-, in case of delay in filing of Form GSTR-7, as per the changes in the Act. • These changes in late fee amount would be applicable for returns for the tax period of June 2021, onwards. |

3. REFUNDS:

| SI No | Form/ Functionality | Functionality made available for Taxpayers |
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| 1 | Seeking adjournment of dates in a SCN proceedings and submitting undertaking for not | • Taxpayers have now been provided with a facility on the GST Portal, to request for extending the due date for |



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| | filing of appeal against order of rejection | <p>filing of reply or for adjourning the personal hearing, after a SCN has been issued by the tax officer in a refund case and date of personal hearing has been fixed. To access the same, they can navigate to Services > User Services > My Applications > Case Detail > Notice/Acknowledgement tab-GST RFD-08.</p> <ul style="list-style-type: none"> • Taxpayers have also been provided with a facility on the portal, to submit an undertaking that they shall not appeal against the order passed by Tax Officer, in Form GST RFD-06, rejecting the refund amount claimed, either partly or fully. For this they can navigate to Services > User Services > My Applications > Case Details > Orders tab-GST RFD-06 |
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4. WEBINARS CONDUCTED:

| SI No | Topic | Language | |
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| | | English | Tamil |
| 1 | New functionalities related to Registration, Returns, Ledgers and Refunds | (568) English Webinar on new functionalities in Registration, Returns, Ledgers & Refunds - YouTube | (568) Tamil Webinar on new functionalities in Registration, Returns, Ledgers & Refunds - YouTube |

NEW FUNCTIONALITIES MADE AVAILABLE FOR TAXPAYERS ON GST PORTAL (APRIL – JUNE 2021): -

1. REFUNDS:

| SI No | Form/ Functionality | Functionality made available for Taxpayers |
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| 1 | Filing for refund of accumulated ITC by taxpayers making | • A taxpayer is required to enter a valid LUT number, while applying for |



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| | <p>exempt/ nil-rated supplies, by selecting an option of not having an LUT number in the refund application</p> | <p>refund of accumulated ITC, on account of exports of goods and services without payment of tax and supplies made to SEZ without payment of tax.</p> <ul style="list-style-type: none"> • To enable a taxpayer making exempt and/or nil-rated supplies, without LUT, to file a refund application (as they don't have a valid LUT number to enter in the refund application), the Form RFD-01 has now been modified. • At the time of refund filing, such taxpayers would now be asked to select one of the following options: <ul style="list-style-type: none"> • I have a valid LUT number. • I don't have a valid LUT number, since I am making only exempt/ nil rated supplies. • Such taxpayers can now select the second option to proceed with filing of their refund applications |
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2. LEDGERS:

| SI No | Form/ Functionality | Functionality made available for Taxpayers |
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| 1 | <p>Facility to view ledger for 12 months and its download</p> | <p>Taxpayers have now been provided with a facility to view their ledgers (viz. Electronic Credit Ledger, Electronic Cash Ledger and Electronic Liability Register (Part-I & II)) on their dashboard, for a period of 12 months, instead of 06 months earlier. The details can now also be downloaded in pdf and Excel formats</p> |
| 2 | <p>Transfer of amount in cash ledger, between major/minor heads, by Temp ID holders and unregistered applicants</p> | <p>Temp ID holders and unregistered applicants have also now been provided with the functionality, to transfer the amount within cash ledger from one major/minor head to another major/minor head, through Form GST PMT-09</p> |



Mohan & Chandrasekhar

Chartered Accountants

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| 3 | Negative liability statement made available to composition taxpayers | <ul style="list-style-type: none">• In case of a negative liability in any tax period of a composition taxpayer (and if no amount is required to be paid by the taxpayer (during that period)), the said negative liability will be maintained in Negative liability statement. This negative balance lying in the negative liability statement will be automatically adjusted against the liabilities of subsequent tax period(s).• The statement would be accessible to them, post-login, by navigating to Services > Ledgers > Negative Liability Statement |
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3. FRONT OFFICE:

| SI No | Form/ Functionality | Functionality made available for Taxpayers |
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| 1 | Inclusion of common names in the HSN Directory and its download in excel format by the taxpayers | <ul style="list-style-type: none">• The currently available HSN Master has been updated on the GST Portal and it now includes product names commonly used in Trade corresponding to a particular HSN code.• A download facility for the entire HSN directory in Excel Format has also been provided to the taxpayers under the link “Download HSN in Excel Format”. This facility is available as a part of the ‘Search HSN’ functionality, available both in Pre and Post Login, on the GST Portal |



4. WEBINARS CONDUCTED:

| SI No | Topic | Language | |
|-------|--|---|---|
| | | English | Tamil |
| 1 | New Taxpayer Functionalities related to Registration and Returns | (569) Want to know the New Functionalities released for Taxpayers on GST Portal? Watch video in English - YouTube | Want to know the New Functionalities released for Taxpayers on GST Portal? Watch video in Tamil - YouTube |
| 2 | New functionalities related to Refunds | All about the new functionalities related to Refunds. Watch in English - YouTube | (569) Know all about the new functionalities related to Refunds. Watch in Tamil - YouTube |