

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

<b>Sr. No</b>	<b>Module / Area</b>	<b>FORM/ Heading</b>	<b>FORM Components/Details</b>
1	Registration	GST REG-01	Application for Registration
2	Registration	GST REG-02	Acknowledgment
3	Registration	GST REG-03	Notice for Seeking Additional Information
4	Registration	GST REG-04	Clarification/ additional information/ document for Registration
5	Registration	GST REG-04	Clarification/ additional information/ document for Amendment
6	Registration	GST REG-04	Clarification/ additional information/ document for Cancellation
7	Registration	GST REG-05	Order of Rejection of Application for Registration
8	Registration	GST REG-05	Order of Rejection of Application for Amendment
9	Registration	GST REG-05	Order of Rejection of Application for Cancellation
10	Registration	GST REG-06	Registration Certificate
11	Registration	GST REG-25	Certificate of Provisional Registration
12	Registration	GST REG-26	Application for Enrolment of Existing Taxpayer
13	Registration	GST REG-14	Amendments of Core fields
14	Registration	GST REG-14	Amendments of Non-Core fields
15	Registration	GST REG-12	Suo Moto Registration and Payment option by Govt. department
			1) ID creation
			2) Create Challan
			3) Making Payment
16	Return	GSTR-2 Offline	Creation and submission of Form GSTR 2 using Offline Utility (without xls download from tool) <a href="https://www.gst.gov.in/download/returns">https://www.gst.gov.in/download/returns</a>
17	Return	GSTR-3B offline	Creation and submission of Return GSTR 3B using Offline Utility <a href="https://www.gst.gov.in/download/gstr3b">https://www.gst.gov.in/download/gstr3b</a>
18	Return	To Download Form GSTR 3B in PDF format	Taxpayer is now provided with functionality, to download the filed return of GSTR3B in PDF format, containing all the GSTR3B details. (Download filed return button would be enabled once the taxpayers files the return).
19	Returns	GSTR-1	Details of outward supplies of goods or services
20	Returns	GSTR-3B	Monthly return ( before GSTR-3B in case of extension)
21	Payments	GST PMT-01	Electronic Liability Register of Registered Person
22	Payments	GST PMT-05	Electronic Cash Ledger
23	Payments	GST PMT-06	Challan for deposit of goods and services tax
24	Composition	GST CMP-01	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)
25	Composition	Form GST CMP-02	Opt for composition scheme from the first day of the next month (as per Notification No 45/2017 – Central Tax dt 13-10-2017)
26	Composition	Form GST CMP 03	Form for intimation of details of stock on date of opting for composition levy (only for persons registered under the existing law migrating on the appointed day).

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27	Composition	GST CMP-04	To opt out of the composition scheme
28	Transitional Forms	GST TRAN-01	Transitional ITC / Stock Statement
29	Transitional Forms	GST TRAN-03	Credit distribution
30	ITC	ITC-04	Details of inputs or capital goods sent and received back from the job worker, need to be furnished by the taxpayers on a quarterly basis, in Form GST ITC-04. For preparing and uploading this statement, an excel offline tool has been made available on GST Portal. This offline tool can be accessed at "Download" section of GST portal. The ITC-04 can be filled only using this Offline tool. Please fill data in excel offline tool, create json and then upload using 'Prepare Offline' button on GST portal (Return--ITC Form--ITC04). After successful uploading, use the other button 'Initiate filing' to sign and file the statement using DSC or EVC, as applicable. Refer link below <a href="https://services.gst.gov.in/services/login">https://services.gst.gov.in/services/login</a>
31	GST Practitioner Registration	Processing of Form GST PCT 01 and issuance of GST PCT 02	Processing of the registration application of GST Practitioners by the Tax Official
32	Return	Table 6A of Form GSTR 1	Taxpayer has been provided with facility to file their export data, Table 6A of Form GSTR 1, from the month of August, 2017 onwards, to enable validation and sanction of refund. This data once filed, need not be filed by taxpayer again at the time of filing returns, of the relevant months.
33	Return	View of Table 6A	Input Service Distributors can now view Table 6A ie auto drafted details of inward supplies made to them by their suppliers
34	Offline utility	GSTR-2	Creation and submission of Returns in Offline Utility for GSTR-2, with option to export data in Excel feature : <ul style="list-style-type: none"> <li>After exporting data in excel taxpayer can take action (Accept/Reject/modify/pending) on the submitted invoices ( given by supplier in his submitted GSTR 1) and add invoices which are reflected as saved invoices ( saved by supplier but GSTR 1 not submitted)</li> <li>Enable capturing of data for adadj section (Adjustment of Advances) while preparing GSTR 2 in offline utility</li> </ul>
35	Registration	GST REG-29	Application for cancellation of provisional registration by the migrated taxpayer, who is not liable for registration under GST. Taxpayer can Login with credentials, click on link "Cancellation of Provisional Registration" at the Dashboard (under view profile), mention reason, sign and Submit. The cancellation will be effective from appointed date.

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36	Payment	Form GST PMT 07	“PMT-07 Grievance for payment”, application for intimating discrepancy relating to payment. This functionality is meant for the taxpayer, where the amount is debited from his account, but their <u>Electronic Credit Ledger is not updated.</u>
37	Advance ruling work-around for taxpayer	User Services	Facility to make payment of fee for filing Advance Ruling is also available now. The person has to fill his details using “Generate User ID for Advance Ruling” under “User Services”. After entering email id and mobile number an OTP is sent to these IDs. Upon submission of OTP, System will generate Temporary ID and send it to notified email and mobile number of the person. On the basis of this ID, the person can make payment of Fee of Rs. 5,000/- each under CGST and SGST Act against the User ID. Then he has to Download and print copy of challan and file the Application for Advance Ruling with appropriate authority. Refer link below  <a href="https://reg.gst.gov.in/registration/advanceruling">https://reg.gst.gov.in/registration/advanceruling</a>
38	ITC	For GST ITC 04	Quarterly Statement to be furnished by taxpayer having details of Goods/capital goods sent to job worker and received back.
39	Miscellaneous Issues faced by taxpayers	-	Following issues faced by taxpayers is fixed <ul style="list-style-type: none"> <li>Stuck In Progress Issue: While uploading Bulk invoices through offline utility it gets stuck In progress.</li> <li>Submission in progress issue</li> <li>Returns: GSTR1: System was displaying incorrect “Total invoice value”, "Total taxable value”, "Total tax liability" on B2B/CDNR tiles in GSTR1, when action is being taken on the Invoices added by receiver.</li> <li>Returns: GSTR1: System was calculating Integrated tax while creating CDNR against B2B invoice which has created for SEZ developer with selecting option SEZ supplies without payment</li> <li>Returns : GSTR1: System was truncating "Total invoice value" and "Total taxable value" on B2B tile.</li> </ul>
40	Registration	Form GST REG-09	<ul style="list-style-type: none"> <li>Application of registration by Non Resident Taxable Person</li> <li>Processing of the registration application of Non Resident Taxable Person by the Tax Official</li> <li>API for Model I States and CBEC has also been released</li> </ul>
41	Miscellaneous Issues faced by taxpayers		Opt out of composition scheme is now available for the taxpayer from earlier and future date. Earlier they were able to opt out of <u>composition scheme from current date only.</u>

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42	Transitional Forms	Revision to Form GST TRAN-01	<ul style="list-style-type: none"> <li>• Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had already filed it.</li> <li>• If revision is resulting in downward credit, Taxpayer should be able to file only if he has sufficient balance in his credit ledger.</li> <li>• Taxpayers who are filing it for the first time will not be able to revise it immediately.</li> <li>• Functionality to revise the TRAN-1 for those who do not fulfill the above criteria shall be enabled shortly.</li> </ul>
43	Return/ Offline utility	Form GSTR-4	Form GSTR-4 online upload functionality is now made available to taxpayers for uploading of their quarterly returns. Earlier Excel based GSTR-4 Offline tool was provided to taxpayers, to prepare their Form GSTR-4 offline.
44	Return/ Offline utility	GSTR-4	<p>An Excel based GSTR-4 Offline tool has been provided to taxpayers, to prepare their GSTR-4 return offline. Step by Step note is attached fyi pl.</p> <p>This tool can be used for generation of JSON file, for upload of data on GST Portal and for correction of downloaded GSTR-4 error file &amp; for regeneration of JSON file for upload.</p>
45	GST Practioner	-	<ul style="list-style-type: none"> <li>• <b>Locate GST Practitioner</b> : This service will enable taxpayers to search &amp; view the details and address of a GST Practitioner (GSTP) at the GST Portal.</li> <li>• <b>GST Practitioner Dashboard – Accept / Reject Taxpayer</b> : This service will enable GST Practitioner (GSTP) to accept/ reject the taxpayer’s request who wishes to engage him.</li> <li>• <b>GST Practitioner Dashboard - List of Taxpayers</b> : This service will enable GST Practitioner (GSTP) to view list of all the taxpayers on his dashboard who have engaged him as GSTP.</li> <li>• <b>GST Practitioner Dashboard</b> : After Login to GST portal, the GSTP will first land on its dashboard. GSTP’s Dashboard will have various functionalities like profile details, List of Taxpayers, Accept/Reject Taxpayer etc. using which GSTP can take actions on any pending tasks or can view respective details w.r.t taxpayer’s engaged.</li> <li>• Following functionalities <b>will be made available soon</b> regarding GST Practioner <ul style="list-style-type: none"> <li>Ø GSTP dashboard for filing registration and returns</li> <li>Ø GSTP dashboard for clearing remaining backlogs</li> </ul> </li> </ul>
46	Miscellaneous	Filing of Form GSTR 1	Filing of Form GSTR 1 for July, 2017, has been opened again for filing for those taxpayers who have not filed it so far.

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47	Refund	Form RFD 01 A(Workaround)	A functionality for refund of Input Tax Credit of inputs/input services attributed to export of Goods & Services has been provided to taxpayers on the GST Portal, as per Rule 89(4) of CGST Rules, 2017. This refund application can be filed only if, Form GSTR 3B has been filed by the taxpayer for that particular tax period. This refund application can be filed only once for a tax period.
48	Miscellaneous	Late fees for Filing of Form GSTR 3B (as per Not. No. 64/2017 – Central Tax, dt 15th November, 2017)	The amount of total late fee payable by a registered person shall be Rs 50/-, for failure to furnish the return in FORM GSTR- 3B (for the month of October, 2017 onwards), by the due date ( as specified under section 47 of the CGST Act, 2017). (And it will be Rs 20/- in case the total amount of central tax payable in the said return is nil). The same has been implemented in GST Portal.
49	Refund	Refund of Excess Balance in Electronic Cash Ledger	A functionality has been released in GST Portal to taxpayers, for applying for refund of Excess amount in their Electronic cash ledger. This module can be accessed through the below link in GST Portal Post login  Access GST Portal> Login> Navigate to Refund Menu> Select "Refund of Excess Balance in Electronic Cash Ledger" in Refund Type
50	Transitional Forms	Revision to Form GST TRAN-01	<ul style="list-style-type: none"> <li>• Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had filed it after 08-11-2017. Taxpayers who have not revised their Form GST TRAN-1 so far, will also be able to use this functionality.</li> <li>• Earlier taxpayer were able to file revise Form GST TRAN-1, if it was resulting in downward credit and they had sufficient balance in their credit ledger(to accommodate the difference of downward revision).</li> <li>• With this change, taxpayers can now file revise Form GST TRAN-1, even if it results in downward credit (and they do not have sufficient balance in their credit ledger). The difference will be added to their liability.</li> <li>• For Model 1 States/CBEC API for transfer of data of Form GST TRAN-01 has been deployed to production (for transfer of this data). ( This is in continuation of my mail of 09-11-2017 @ 10.57am)</li> </ul>
51	Reports	Details regarding Casual Taxpayer	Casual Taxpayer's Details Report has been made available on Model 2 States officer's dashboard, under MIS.

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52	Return	Form GSTR-6	Creation and submission of Form GSTR 6, by Input Service Distributor (ISD) is now available on GST Portal for the taxpayers.
53	Reports	Details about a Taxpayer	Tax officials has been provided with a functionality, to view details of GSTR-1, GSTR-2, GSTR-3B, TRAN 1, ledgers etc of a taxpayer, by accessing <ul style="list-style-type: none"> <li>• Services---Taxpayer Account---Record Search (for returns) and</li> <li>• Services---Taxpayer Account---Get Taxpayer Details (for ledgers)</li> </ul>
54	Return	NIL return Filing and Questionnaire based display in Form GSTR-3B for the taxpayers	<ul style="list-style-type: none"> <li>• <b>GSTR3B Nil Return Filing:</b> So far there was no provision to file NIL Form GSTR 3B Return. All taxpayers were shown all tiles along with Payment tile. But in new implementation, in case a taxpayer selects option to file Nil GSTR 3B return, they can straightaway file NIL Return.</li> <li>• <b>GSTR3B Return filing based on Questionnaire:</b> On logging in and selecting Form GSTR-3B tile in Return dashboard, system will display a questionnaire to the taxpayer, for selecting the tiles which will be displayed later to taxpayer, for filing of their Form GSTR-3B return.</li> </ul>
55	Return	Nil Filing of Table 6A of GSTR 1	A new functionality has been provided to taxpayer on GST Portal to file Nil Table 6A of GSTR 1 (in a simple step).
56	Returns	Form GSTR 5A	Creation and submission of Form GSTR 5A by OIDAR ( Online Data Access or Retrieval Services) is now available on GST Portal, for giving details of supplies made by them to non-taxable person in India.
57	Transition Forms	Form GST TRAN 2	Statement for unregistered person under existing law, now registered in GST, to avail credit on goods held in stock on the appointed day, in respect of which they are not in possession of any document evidencing payment of duty. ( refer Rule 117(4) of CGST rules)
58	Returns	Opting for quarterly filing of Returns	<ul style="list-style-type: none"> <li>• Taxpayer has now been provided a facility to Opt in for quarterly filing of returns.</li> <li>• If a taxpayer opts to file quarterly returns if their annual turnover is less than Rs 1.5 Cr (on basis of their turnover in previous financial year or this financial year expectation), then in these cases GSTR 1 of August, 2017 is disabled and he can file details for August and September, 2017 in GSTR 1 of September, 2017 and so on.</li> <li>• Pl note that no changes can be made in GSTR 1 return of July, 2017.</li> <li>• Pl also note that option once exercised cannot be changed in the current financial year.</li> </ul>

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Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
59	Returns	Table 9 of Form GSTR 1	Taxpayer has now been provided with Table 9 of Form GSTR 1, to give amendment details of invoices/ credit or debit notes etc. of previous period.
60	Returns	GSTR 1 & GSTR 4 Return filing for Opt-in and Opt-out of Composition scheme	<ul style="list-style-type: none"> <li>• Composition tax payers have to file quarterly return and Normal tax payers have to file monthly returns in GST Regime.</li> <li>• For the taxpayers who have opted in to composition scheme and taxpayers who have opted out from the composition scheme as normal tax payer, provision to file both monthly/quarterly returns (in the interim period), has been enabled on the GST Portal.</li> </ul>
61	Returns	Track Status of Returns	Track Return Status is now available post login to taxpayers on the GST Portal, to track the status of submitted/filed return. ( Login—Services—Returns—Track Return Status)
62	Transition Forms	Offline utility for Table 7A of Form GST TRAN 1	<ul style="list-style-type: none"> <li>• Taxpayer can add bulk records in Table 7A of Form GST TRAN 1, by using new CSV offline tool and generate data as JSON file.</li> <li>• Generated JSON can be uploaded in GST portal to save bulk records in the table.</li> <li>• In one upload 10, 000 records (approx.) can be saved on the GST Portal and this upload can be done many times.</li> </ul>
63	Refund	Refund workarounds	<p>Taxpayers has been provided with the functionality to claim refund of</p> <ul style="list-style-type: none"> <li>• Exports of services with payment of Tax ( Alternate Flow 02)</li> <li>• ITC accumulated due to inverted tax structure [under clause (ii) of first provision to section 54(3)] ( AF 05)</li> <li>• On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax) ( AF 06)</li> <li>• On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) ( AF 07)</li> <li>• Recipient of deemed exports ( AF 08)</li> <li>• Pre-login tracking of refund status with ARN (<a href="https://refund.gst.gov.in/refunds/pre/trackarnstatus">https://refund.gst.gov.in/refunds/pre/trackarnstatus</a>)</li> </ul>
64	ITC	Form ITC GST 02	Facility for declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business, under sub-section (3) of section 18 of the CGST Act, 2017, has been provided to registered person on GST Portal ( refer Rule 41(1) of the CGST Rules, 2017).

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65	Transition Forms	Offline Tool for Form GST TRAN 2	An offline tool to fill and upload data for TAN 2 is now available to taxpayers on the GST Portal. ( <a href="https://www.gst.gov.in/download/trans2">https://www.gst.gov.in/download/trans2</a> )
66	Miscellaneous	-	<ul style="list-style-type: none"> <li>• Taxpayers has been provided facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns.</li> <li>• To avoid rejection of data while sending data to ICEGATE (for allowing refunds), due to mismatch between figures of From GSTR 3B and Table 6A of Form GSTR 1, a change has been made in the software to allow difference of Rs. 100, while validating data in these tables.</li> <li>• Issues coming to taxpayers while filling up of amendment tables in offline utility of Form GSTR 1 has been fixed.</li> <li>• Form GSTR-1 filing date has been changed to 10th Jan 2018, for the months of July to November, 2017, ( for such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year), as per Notification No. 72/2017 – Central Tax dated 29th December, 2017.</li> </ul> ( <a href="http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-72-central-tax-english.pdf">http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-72-central-tax-english.pdf</a> )
67	Returns	Form GSTR 5	Creation and submission of Form GSTR 5 by Non-resident taxable person is now available on GST Portal, for giving details of ITC taken, amendments, supplies made etc by them.
68	Registration	Form GST REG 16	Form for application of cancellation of registration by (new) taxpayer, is now available on GST portal ( see rule 20 of the CGST rules, 2017).
69	ITC	Form GST ITC 01	Facility for declaration for claim of ITC under sub-section (1) of section 18, of the CGST Act, 2017, has been provided to taxpayers on GST Portal ( refer Rule 40(1) of the CGST Rules, 2017).
70	Returns	Form GSTR 11	Creation and submission of Form GSTR 11 statement (offline) of Inward supplies by persons having Unique Identification Number (UIN), is now available on GST Portal, for giving details of inward supplies received, refund amount claimed etc. by them.



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71	Miscellaneous	-	<ul style="list-style-type: none"> <li>•Form GSTR 4, for Oct-Dec, 2017 quarter, (for save, submit, file) has been enabled on GST Portal for the taxpayers.</li> <li>•Taxpayer has been provided with a facility on GST Portal, to lodge grievance related to processes (application), ledgers etc. Refer link below for the form <a href="https://services.gst.gov.in/services/grievance">https://services.gst.gov.in/services/grievance</a></li> </ul> <p>(The grievance management for Model 2 States/ UTs has been released. API related to it, for Model 1 States/CBEC, is under testing and will be released soon.)</p>
72	Registration	Form GST REG-10	Application of registration by On line information and data base access or retrieval services (OIDAR) & processing of the registration application by the CBEC Officials and API related to it for CBEC, has been released.
73	Miscellaneous	-	<ul style="list-style-type: none"> <li>•Self Help Portal (Grievance Redressal Portal for GST) is now being enabled for Taxpayers today. (Refer CEO, GSTN earlier mail (refer attachment) for details)</li> <li>•In back office, jurisdictions have been updated for states of UP, Harvna &amp; J&amp;K.</li> </ul>
74	Miscellaneous	-	<ul style="list-style-type: none"> <li>• <b>Pre-login search facility</b> of Taxpayer available on GST Portal, has been enhanced to include last five Return Transaction Statuses of the taxpayer, along with Taxpayer details and their jurisdiction office.</li> <li>• <b>Deemed export</b> details can now be shown in return withpayment of CGST and SGST. Earlier taxpayers were able to show only IGST payment in cases of deemed exports.</li> <li>• Features in Form GST ITC-04 filing has been enhanced, to allow multiple entries of items in a single challan.</li> </ul>
75	Refund	Refund workarounds	<ul style="list-style-type: none"> <li>• Facility to claim Refund on account of Assessment/ Provisional Assessment/ Appeal/ Other order has been enabled on GST Portal for the taxpayers (Alternate Flow-04)</li> </ul>
76	Miscellaneous	-	<ul style="list-style-type: none"> <li>• Filing of Form GSTR-6 for the month from August 2017 to January 2018, has now been enabled for the taxpayers on the GST Portal</li> <li>• Login of migrated users, who have not activated their Provisional IDs, has been disabled on the GST Portal. Similarly search facility of Search Migrated taxpayer has been removed from the portal.</li> </ul>
77	Refund	Refund workarounds	A functionality has been provided to tax officials of Model II States/UTs to update details of Refund Orders issued manually (RFD-01B). The path is given below : Refund-> Refund-> RFD- 01B: Enter Refund processing Details

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78	Refund	Form GST RFD 11 ( LUT part)	Facility to furnish Letter of Undertaking (LUT) for Export of goods or services has been enabled on GST Portal ( Refer Rule 96A of the CGST Rules, 2017). This form will now enable any registered person, availing the option to supply goods or services for export without payment of integrated tax to furnish, prior to export, Letter of Undertaking (LUT), binding himself to pay the integrated tax due, along with the interest, in the event of failure to export the said goods or services.
79	Refund	Form GST RFD 10	Facility to apply for Refund by any specialized agency of UN or any Multilateral Financial Institution and Organizations, Consulate or Embassy of Foreign Countries etc. has been enabled on GST Portal ( Refer refer Rule 95(1) of the CGST Rules, 2017). This form will now enable the International Organization / Embassies and Other Notified user to claim refunds.
80	Miscellaneous	Issues while filing Form GSTR 3B	Various issues faced while filing Form GSTR-3B like System Error (while off-setting the liability in GSTR-3B), Error (ITC provided is not equal to ITC available- ITC reversed), Error while saving form for taxpayers (who have carry forwarded late fees) and Error at the time of offset, has been fixed. Thus resolution to these errors has been provided/ fixed in the GST Portal and now taxpayers will not face these errors while filing Form GSTR 3B.
81	ITC	Block/Unblock of Credit by Tax official	<p>The tax officer of Model II states has been provided with a functionality in their dashboard, whereby, they could search a particular GSTIN and block or unblock the credit available in the <u>electronic credit ledger of such taxpayer</u>.</p> <ul style="list-style-type: none"> <li>· They have been provided with a field to capture the reason behind such blocking and unblocking.</li> <li>· Such blocked credit will be shown separately in the ledger view page of the taxpayer.</li> </ul>
82	Registration	Miscellaneous	·Feature for applying for extension of Period of registration for another 90 days ( after first 90 days of registration, as per proviso to Section 27(1) of the CGST Act, 2017), has been provided to Casual and Non Resident Taxpayer, on the GST Portal. Earlier this registration could only be taken for first 90 days only on the Portal. Thus these taxpayers now have been provided with facility to apply for extension of their registration for another 90 days on the Portal.

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83	Registration	Miscellaneous	Feature for applying for cancellation of voluntary registration, before one year, has been provided on the GST Portal ( as per amendment made in Rule 20, of the CGST Rules, 2017, by Notification No. 3/2018-Central Tax, dated 23-1-2018). Earlier these taxpayers, who were voluntary registered, were required to wait for one year before they could surrender their registration. The rule was amended allowing for surrender of voluntary registration even before one year and the same has been implanted on the Portal.
84	Return Form	Changes in GSTR 3B	<ul style="list-style-type: none"> <li>· Filing of GSTR 3B Return made further simple and user friendly.</li> <li>· System shows best utilization of ITC, based on law, which can be edited as per requirement by the taxpayer.</li> <li>· Now there is a facility for one click Challan preparation. The amount can be paid in cash, after taking into consideration ITC (which is displayed in a table), by clicking on “Create Challan Button”. This reduces chances of payment of tax under wrong head.</li> <li>· Submit button is now removed and submit functionality is now clubbed with Make Payment.( An advisory on it is attached for <a href="#">information please</a>)</li> </ul>
85	Miscellaneous features in Return	-	<ul style="list-style-type: none"> <li>· In GSTR-1 &amp; GSTR-5, on addition of records (Invoices/ Dr. Notes/ Cr. Notes), an option has been provided to taxpayer to select a lower tax rate for motor vehicle leasing businesses, as per Notification No. 37/2017-Central Tax (Rate), dated 13-10-2017. On selection of this check-box option as “Yes”, system calculates the tax amount on the 65% value of the tax rate. The rate template remains unchanged.</li> </ul>
86	Miscellaneous features in Return		<ul style="list-style-type: none"> <li>· A field for providing “Reason for Issuing Note” was available in Credit/Debit note table, in Form GSTR 1, which was to be selected by the Taxpayer, on addition of Credit/Debit note. This dropdown for providing reason, which was a mandatory field, has now been removed from Form GSTR 1.</li> </ul>
87	Miscellaneous features in Return		<ul style="list-style-type: none"> <li>· As per current implementation, Cess field/column is available in Table 6B and Table 6C of GSTR-1 and Table 4 of GSTR-1A. There was no column/field for Cess amount in table for Exports (Table 6A) of GSTR-1, which has now been provided.</li> </ul>
88	Miscellaneous features in Return		<ul style="list-style-type: none"> <li>· Taxpayers has been provided with facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns.</li> </ul>

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89	ITC	Form GST ITC 03	· An Offline facility for declaration of ITC Reversal/ Payment of tax on inputs held in stock or in semi-finished goods or in finished goods and capital goods, under sub-section (4) of section 18, of the CGST Act, 2017, has been provided to taxpayers ( who opts to pay tax under Section 10 or where goods or services both supplied by him becomes wholly exempt), on GST Portal ( refer Rule 44(4) of the CGST Rules, 2017).
90	Modification in Search results of Pre-login Search Taxpayer	-	· Search results of Pre-login Search Taxpayer has been modified to show last 10 Returns Transaction Status to be displayed. Last column (Mode of Filing) of search result is now removed. The status <u>which will be shown now are</u> a. For Filed-Valid – Status to be shown as Filed b. For Valid But Not Filed – Status to be shown as Not Filed
91	Return	Amendment tables in Form GSTR 4	Facility to provide details of amendment, in Form GSTR 4, has now been provided to composition taxpayers. Thus composition taxpayers can now file amendment details in various tables of Form GSTR 4, like in Table 5A ( of supply), 5C ( of debit/ credit notes), 7 ( of tax on outward supply made) & 8 (II) ( of advance of reverse charge or advances for which invoice is received in current period).
92	Return	Reporting of payment made to CBEC, on the GST portal by OIDAR service providers in Form GSTR 5A	Persons supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient are required to file return in Form GSTR-5A, giving details of the liability. The taxpayers are liable to make payment of IGST only. Keeping in view the volume of the taxpayers, the administrative functions of these taxpayers have been assigned to CBEC. It was earlier decided that such taxpayers will continue to make payment on the CBEC portal, as they used to do prior to 1st July, 2017.  While filing return on GST Portal, earlier such taxpayers could not file return, as the amount paid on CBEC portal, was not available in cash ledger maintained at GST Portal. Now a facility has been provided on GST Portal to report about such payments made in CBEC Portal. Thus they can now file a valid Form GSTR 5A on GST Portal. Credit entry will be passed in Liability Register accordingly.  After filing return, tax authorities of CBEC may verify the payment made.

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
93	Miscellaneous	Back Office Record Search for GSTR2A	<p>Tax officers of Model 2 States/ UTs have now been provided a search criteria of document type as GSTR2A, in Record Search facility, after logging in. The path is as below</p> <p>Services&gt; Taxpayer Account &gt; Record Search</p> <p>In Record search, tax officials can now enter GSTIN of the taxpayer and select document type as GSTR 2A and click search. A search result, based on tax period and financial year is displayed to tax official for that particular taxpayer. Tax official can now click on a particular month ( under heading tax period), to view GSTR2A details of that taxpayers.</p> <p>Note: API for Model I States/ UTs &amp; CBEC of this functionality is under preparation and will be released soon.</p>
94	Registration	Cancellation of Registration of Migrated Tax payer	<ul style="list-style-type: none"> <li>• Facility for Cancellation of Provisional Registration by migrated taxpayers have been enhanced on GST Portal.</li> <li>• The migrated taxpayers who intends to cancel their provisional Registration had to give a declaration during cancellation to confirm if they had issued any invoice etc. or not. Based on the confirmation from migrated taxpayer, the system used to cancel the provisional Registration.</li> <li>• Even if the declaration is provided by the migrated taxpayer (while submitting of Application for Cancellation of Provisional Registration), system will now check few validations to ensure that declaration provided by migrated taxpayer is in sync with the information on the GST Portal.</li> <li>• This will prohibit the migrated taxpayers who have made payment/issued invoices/ filed other forms, from cancelling their provisional Registration and to avoid cancellations which were done inadvertently by the migrated taxpayers.</li> <li>• Migrated Tax payer will be redirected to Form GST REG 16 for Cancellation in case he has filed for Returns /Refunds or issued invoices. If the Tax payer has not issued any Returns/Refunds or Invoices, they will be redirected to Form GST REG 29 for Provisional Registration Cancellation.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
95	Return	Reset of Form GSTR 4 after Submit	<ul style="list-style-type: none"> <li>• While filing Form GSTR 4, on clicking of “Submit” button, system does all the calculation and posts liabilities in the ledgers of the taxpayers. After this step, taxpayer discharges his liabilities and files his Return. As of now after clicking submit button no modifications can be made by taxpayer in Form GSTR 4.</li> <li>• Concerns have been raised that taxpayer should be allowed to reset GSTR-4 even after “Submit” button is clicked and entries are posted to the liability register or cash ledger.</li> <li>• The functionality has now been modified. As earlier taxpayer is required to click on “Submit”. Based on this click, system does required validations and posts liability in the respective ledgers (on the basis of details furnished by the taxpayer in the Form GSTR 4).</li> <li>• Further “Reset” button has been provided after “Submit” button. This button will get enabled only after “Submit” button is clicked and submit is successful. Entries posted in the Electronic Liability Register/cash ledger will be deleted. Taxpayer can now edit details and resubmit the Form GSTR 4. Reset Button will get disabled if Return is filed or User has already offset liability.</li> </ul>
96	Registration	Suo-moto Cancellation of registration for Normal Taxpayer and its Processing	<p>Facility for Suo Moto Cancellation of registration by the Tax Official, has been enabled on GST Portal. This process of cancellation could be initiated by tax official, if registered person has contravened such provisions of the act or the rules made thereunder as may be prescribed or Composition person has not furnished returns for three consecutive tax periods or in other cases as mentioned in Section 29 of the CGST Act, 2017.</p> <p>API for Model I States/ CBEC will be released soon.</p>
97	Miscellaneous	Refund RFD-01 : Link of AF-04 has been disabled	Facility to claim Refund on account of Assessment/ Provisional Assessment/ Appeal/ Other order was enabled on GST Portal for the taxpayers (Alternate Flow-04). This link is now disabled.

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
98	Return	Deletion of invoices in Form GSTR-1 Offline tool	It was difficult to delete more than 2500 invoices, in Form GSTR 1 Offline tool, if the no. of invoices to be deleted were more than 2500. The tool showed an error message "Deletion Failed". Now a feature of "Delete Section Data" has been provided to taxpayer, in Form GSTR-1 Offline tool, using which taxpayer can delete more than 2500 Invoices.
99	Return	Form GSTR-3B Reset Button	1. Reset button has been enabled for those taxpayers whose Form GSTR-3B was in submit status on 20th Feb 2018. These taxpayers can now click on the reset button, which opens Form GSTR-3B in edit mode. After correcting the details taxpayers can offset their tax liability and file Form GSTR-3B.
100	API	Release of API for Model I States and CBEC	<p>Following API has been released to fetch data as mentioned :</p> <ul style="list-style-type: none"> <li>· G2G API for Form GSTR-2A : To fetch Form GSTR-2A details for a given GSTIN</li> <li>· G2G API for Form GSTR-3A ( Automatic notice generated by GST Portal sent to non-Filers of returns) : To fetch defaulter count and list of GSTIN for a given form type, return period, state code. <i>(Please note that though this API has been released, but auto-generation of notices to taxpayers has not been enabled on the GST Portal)</i></li> </ul>
101	Back Office	Record Search facility for Model II States/ UTs tax official	BO Records view was available to tax officials of Model II States/ UTs for Form GSTR 1, 3B & 4, filed by the taxpayers of their jurisdiction. Now summary view of Form GSTR 6, 11 & ITC-04 filed by the Taxpayer, has also been enabled on the GST Portal, to the jurisdictional tax official.
102	Transition Form	Form GST TRAN-2	<p>As per functionality available, the taxpayers were required to declare all their stock, on the sale of which they were entitled to transitional ITC, in Form GSTR Tran-2, in the month of July, 2017, itself. The closing stock of Form GSTR Tran-2 of July, 2017 is auto-populated in Form GSTR Tran-2 of August, 2017, as opening stock. The functionality, as was available, prevented them from adding any new HSN/stock line item in their August or subsequent month Form GSTR Tran-2.</p> <p>Some taxpayers have complained that they failed to mention all HSN stock line items in their Form GSTR Tran-2 of July, 2017 and have mentioned only those line items which were sold in that tax period by them. The system constraint was preventing them from claiming transitional ITC to which they are legally entitled to, in their later months Form GSTR Tran-2.</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			Functionality of Form GSTR Tran-2 has now been changed, to allow declaration of opening stock and related ITC claim on new HSN stock line items, not declared in Form GSTR Tran-2 of July, 2017, while furnishing Form GSTR Tran-2 for the months after July 2017.
103	Payment	Payments towards demand	<p>Tax officials of Model II States/UTs has been given facility to make payment towards an outstanding demand, appearing in Electronic Liability Register (Part-II), at the GST portal, on behalf of a taxpayer.</p> <p>It is payment of non-return related liabilities, created through generation of Demand ID ( Form GSTR DRC 07), appearing in the <u>Electronic Liability Register (Part-II)</u>.</p>
104	Payment/ Ledgers	Utilization of ITC/Cash for Form GST DRC 07	Taxpayers have now been provided with a facility to offset their outstanding demands, entered in Form GST DRC-07 by tax official, with the credit/cash as available in ITC/ Cash Ledger.
105	Registration	Surrender of registration by the taxpayers	<p>Form GST REG-29 (application for cancellation of provisional registration ( by migrated taxpayers who have not done any activity in GST), refer Rule 24 (4) of the CGST Rules, 2017) has been disabled on GST Portal from today onwards, since last date to file Form GST REG-29 was 31st March, 2018.</p> <p>Now, these taxpayers have to file their cancellation of registration request, in Form GST REG-16 (application for cancellation of registration, refer Rule 20 of the CGST Rules, 2017).</p>
106	Registration	Application for Revocation of cancellation of registration	Facility to apply for Revocation of cancellation of Registration has been enabled on GST Portal (refer Rule 23(1) of the CGST Rules, 2017). This form will enable Tax payers whose registration has been cancelled via Suo-moto Cancellation route, to apply for revocation of their cancellation of registration.
107	Registration	Application for grant of UIN to UN Bodies/Embassies/ Other Notified Person	Facility to apply for grant of Unique Identity Number to UN Bodies/Embassies/Other Notified Person has been enabled on GST Portal ( refer Rule 17(1) of the CGST Rules, 2017). This form will enable UN Bodies/Embassies/Other Notified Person to apply for grant of Unique Identity Number to them.



**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
108	Refund	Statement Upload Functionality and Display of Pending Refund Applications Functionality	<p>· <i>Statement Upload Functionality in RFD-01A:</i> As per existing refund workaround implementation, refund application RFD-01A is filed by taxpayer, without any facility for statement upload. The refund application is filed on a summary level and taxpayer approaches refund processing officer with details. Refund processing officer, based on the details provided by the taxpayer, manually processes the refund claim and updates the refund claim status through RFD-01B on the online portal. A functionality of uploading the statement by the taxpayer, while filing refund application in Form GST RFD-01A, has been provided. The refund processing officer can view and download this statement in CSV format, with the refund application in RFD-01B.</p> <p>· <i>Display of Pending Refund Applications Functionality at BO RFD-01B Workaround :</i> As per existing refund processing workaround implementation, the refund processing officer is not able to view all the refund applications assigned to it and can only view any application based on the ARN/GSTIN search functionality. If refund application belongs to tax officer's jurisdiction, then the refund application can be processed by the tax officer. If the GSTIN doesn't belong to the tax payer's jurisdiction, then the same would not be available to tax officer for processing. The functionality of displaying pending refund applications in Back Office workaround (RFD-01B) has been changed so that tax officer will now be able to view all the refund applications assigned to its jurisdiction on the dash board. From the list, the refund applications can be searched based on ARN or GSTIN for processing.</p>
109	Refund	Changing the computation method of allowable refund of unutilized ITC in case of inverted duty Structure	In the existing workaround of refund application for refund related to unutilized ITC in case of inverted duty structure, the taxpayer is declaring its turnover of inverted rated supplies of goods, adjusted turnover, tax payable on inverted rated supply of goods head wise and net ITC head wise. Based on the prescribed formula the maximum refund amount is computed. The net ITC availed in the tax period is getting auto-populated head wise including transition ITC claimed in that period through TRAN 1/2 and the specified formula for maximum refund is being applied head wise which is resulting in erroneous computation of maximum refund amount.

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<p>After these changes, the Net Input Tax Credit in table “Computation of Refund to be claimed” will now be computed after considering net ITC availed for the heads of CGST/SGST/IGST, which shall be equal to or less than the ITC availed in its return, for the respective tax period for which refund is claimed excluding any transition ITC that may have been posted in the ledger on account of transition ITC claims in the said period. Similarly refund of Cess will be computed separately.</p> <p>Further, total Refund to be Claimed entered in the heads of CGST/IGST/SGST, when taken on aggregate level for all heads (excluding Cess) shall be less than or equal to total of CGST/IGST/SGST calculated under head Maximum refund allowable</p>
110	Refund	Changing the computation of allowable refund of unutilized ITC in export of goods & services and to SEZ unit or developer w/o payment of tax	<p>In the existing workaround of refund application for refund related to unutilized ITC in case of export of goods or services and to SEZ unit or developer w/o payment of tax, the taxpayer is declaring its export of goods or services turnover and adjusted turnover and net ITC head wise. Based on the prescribed formula the maximum refund amount is computed. The net ITC availed in the tax period is getting auto-populated head wise including transition ITC claimed in that period through TRAN 1/2 and the specified formula for maximum refund is being applied head wise which is resulting in erroneous computation of maximum refund.</p> <p>After these changes, Net Input Tax Credit in table “Computation of Refund to be claimed” shall be computed after considering net ITC availed for the heads of CGST/SGST/IGST which shall be equal to or less than the ITC availed in its return for the respective tax period for which refund is claimed excluding any transition ITC that may have been posted in the ledger on account of transition ITC claims in the said period. The resulting figure would be the maximum refund allowable to a tax payer of net ITC for the combined heads of CGST/SGST/IGST. Similarly refund of Cess will be separately computed.</p> <p>Further, total Refund to be Claimed entered in the heads of CGST/IGST/SGST, when taken on aggregate level for all heads (excluding Cess) shall be less than or equal to total of CGST/IGST/SGST calculated under head Maximum refund allowable.</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

<b>Sr. No</b>	<b>Module / Area</b>	<b>FORM/ Heading</b>	<b>FORM Components/Details</b>
111	Advance Ruling	Form GST ARA-01	Facility to apply for Advance Ruling has been enabled on GST Portal (refer Rule 104(1) of the CGST Rules, 2017). This form will enable an applicant to make an application, for obtaining advance ruling on the GST Portal and make required payment of fees.
112	Services	Details of tax officials	Taxpayer has been provided with a search facility to search for details of tax officials. (Dash board> Services> User Services > Contact)
113	ITC	Form GST ITC 04	Facility to fill and save Form ITC-04 online has been made available to taxpayers.
114	Return	To file Amendments in Form GSTR -6, for Input Service Distributors (ISD)	<p>. Facility to file amendments in Form GSTR 6 (table 6 &amp; 9) has been made available to ISD.</p> <p>. Earlier validation check in the Portal allowed IGST credit to be distributed as CGST/SGST (UTGST) only, if the unit (to which credit is being distributed by ISD) was located in the same State as that of ISD. This was not allowing ISD to distribute IGST as IGST, in such cases. Amendments has been made and now ISD can distribute credit of IGST either as IGST or SGST (UTST)/CGST, when the receiving unit is in the same State as that of the ISD.</p> <p>. The filing process of Form GSTR-6 was in two steps. The user needs to declare all the details and "Submit" the form (and figures given in the form were freezed), to enable the user to "File" the form. On clicking of "Submit" button, system use to do all calculations and posts liabilities of late fee to Liability Register. ISD has now been provided with reset button in Form GSTR-6, even after "Submit" button is clicked (and entries are posted to the liability register). This is to enable them to rectify any mistakes made at the time of data submission and to correct the same with the newly provided reset button.</p>
115	Return	To file amendments in records previously filed in Form GSTR -5A	The OIDAR taxpayers have been provided with facility to amend the previous month's filed records in their return. The user can now edit, save and submit the previously filed records with respect to their tax period, POS and interest. The filing can be done for the amended records as well as of the current records.
116	Return	Form GSTR-4A	Generation of auto drafted Form GSTR-4A, related to B2B inward supplies, Debit/Credit notes of composition tax payer, is now available to them. This will be an auto drafted and read only form, based on data uploaded from the saved/submitted by supplier taxpayers in their Form GSTR-1/5.

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

<b>Sr. No</b>	<b>Module / Area</b>	<b>FORM/ Heading</b>	<b>FORM Components/Details</b>
117	Return	Form GSTR-2A	Generation of auto drafted Form GSTR-2A, related to B2BA, CDNA, ISD & ISDA of normal tax payer, is now available to them. This will be an auto drafted and read only form, based on data uploaded from the saved/submitted by supplier taxpayers in their respective returns.
118	Misc. issue in Return	Supplies to be shown as inter-state, when made from customs bonded warehouse	As per section 7 (2) of the IGST Act, any supplies made from the customs bonded warehouse within the State, shall be treated as inter-State supplies. Changes have been made on the GST portal in Form GSTR-1, 2, 4 & 5, for the taxpayers to show such supplies as inter-State supplies.
119	Misc.	Utilize Cash/ITC Payment towards Demand- Payment of reduced penalty	In case Demand ID is created under Section 74 of the CGST Act, 2017, the GST Portal now allows reduced payment towards penalty, as per law. A message is shown to the user, about the reduction in amount of penalty mentioned in the order, if he makes the payment Ø within 30 days from the date of communication of the order and Ø he is making full payment of tax and interest, stated in the order; then penalty amount can be paid up to 50% of the amount stated in the order and the balance 50% of the penalty is waived off and a credit entry to that extent is passed by the system automatically in the liability ledger.
120	Misc. issue in Return	Facility to change return frequency for normal taxpayer	A facility was provided to taxpayers on the GST portal, to opt for quarterly or monthly filing of Form GSTR-1 (before filing Form GSTR-1 of the applicable tax period). Some taxpayers have wrongly selected return frequency, while exercising this option. Taxpayers whose turnover is above Rs. 1.5 Cr and who have wrongly selected option as quarterly filing, now has been provided with facility to change the option to monthly, provided the taxpayer has not filed any return, as per the wrongly selected quarterly option of filing return.
121	Return	Offline tool for Form GSTR-6	Creation and submission of Form GSTR 6 statement, in offline tool, is now available on GST Portal to the taxpayers. Amendments tables in offline from will be made available soon.
122	Advance Ruling	Acceptance or Rejection of Advance Ruling Application	Facility has been given on GST Portal for acceptance and rejection of the application of advance ruling filed by the applicant. The required role will be given to concerned authority by the respective state admins.
123	Back Office	View of Form GSTR-5	Tax officials of Model 2 States/ UTs have now been provided with view of Form GSTR-5, in back office in Record Search section. Services> Taxpayer Account > Record Search

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
124	Refund	Tracking ARN for Exports	<p>· Under Rule 96 of the CGST Rules, 2017, the refund of IGST paid on exports of goods is to be disbursed by Customs. For this the GST System transmits data after certain validations to the ICEGATE system. Refund is processed by Customs and confirms back to the GST System about the refund.</p> <p>· Under Rule 96 of the CGST Rules, 2017, the refund of IGST paid on exports of goods is to be disbursed by Customs. For this the GST System transmits data after certain validations to the ICEGATE system. Refund is processed by Customs and confirms back to the GST System about the refund.(Dash board&gt; Services&gt; Refunds &gt; Track Refund Status)</p> <p>· Taxpayer is required to fill in the ARN of their Form GSTR 1, or Table 6A of Form GSTR 1, by which export invoices were submitted in table 6A. The system will now give one of following status:</p> <p>a) <u>Refund confirmation received from ICEGATE on &lt;date&gt;</u>: This shall imply that the ICEGATE has completed the processing and has reverted with confirmation to the GST System</p> <p>b) <u>Refund record rejected by ICEGATE on &lt;date&gt; due to &lt;error message from ICEGATE&gt;</u>: This shall imply that the ICEGATE has returned the refund record due to the stated error. The taxpayer can amend the records appropriately, and the GST system shall attempt to retransmit the data to ICEGATE</p> <p>c) <u>Refund data transmitted to ICEGATE vide acknowledgement number &lt;xxxxxx&gt;</u>. This shall imply that data of the given return period has been handed over by the GST System to ICEGATE for further processing, and that the confirmation from ICEGATE is awaited.</p> <p>d) <u>Refund data <b>NOT</b> transmitted to ICEGATE due to &lt;error message&gt;</u>: This shall imply that one of the validations failed, due to which the refund data for the given return period wasn't transmitted to ICEGATE.</p>
125	Return	Removal of validation for CGST is equal to SGST, in table 4B(2) in Form GSTR-3B	<p>· As per current design of Form GSTR-3B, a taxpayer is required to declare the taxable value of goods and services and the applicable tax amount in the return. If value under CGST is entered, then system auto populates equal amount of SGST or vice versa.</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<ul style="list-style-type: none"> <li>This auto population of data is now been removed in table 4(B)(2) – ‘Others’ of Form GSTR-3B. This means that if SGST reversal amount is Rs. 100/-, taxpayer can now enter CGST amount less than or more than or equal to Rs. 100/-. Instead of system computation of equal amount based on entry of one field, both fields are now made enterable at user’s end. There is no change in other tables of GSTR-3B.</li> </ul>
126	Demands & Recovery	Form GST DRC-03	Facility to intimate payment made voluntary or made against SCN or statement has been enabled on GST Portal (refer Rule 142(2) & Rule 142(3) of the CGST Rules, 2017). This form will enable a taxpayer to make voluntary payments, before issue of notice u/s 73 or 74 of the CGST Act, 2017 or within 30 days of issue of show cause notice (SCN).
127	Registration	PAN based multiple registrations in State	Tax officials of Model 2 States/ UTs have now been provided with a facility to see status of all registrations against a PAN, within a state, during processing of the registration application.
128	Back Office	Enhanced View of Form GSTR- 2A	Tax officials of Model 2 States/ UTs have now been provided with view of B2BA, CDNA, ISD and ISDA section of Form GSTR-2A, in <u>back office</u> .
129	Miscellaneous	Provision to display export ledger to taxpayers on the Track Status screen	A hyperlink “View Export Ledger” on Track Status page has been provided to taxpayers, to view details of IGST and Cess payment details, return wise, to show them the difference of IGST and cess as shown in Form GSTR 3B and Form GSTR 1. Taxpayer can also <u>download this ledger as CSV file</u> .
130	Refund	Length of EGM number	Provision to give EGM number of minimum 1 digit to maximum 7 digits, while filing application of refund Exports of Goods and Services without Payment of Tax; i.e. Accumulated ITC, has been <u>provided to the taxpayers</u> .
131	Demands & Recovery	Changes in Form GSTDRC-07	<ul style="list-style-type: none"> <li>Currently while filing up Form GST DRC-07, only one tax rate for any Act (SGST/ CGST/ IGST/Cess), can be entered by Tax official. The said validation has resulted in accepting only one tax rate for an Act. Now validation has been removed and tax official can enter more <u>than one tax rate for same Act</u>.</li> <li>Government vide notification, has inserted a column of ‘others’ along with tax, interest and penalty in the Form GST DRC-07. <u>The same has been provided in the Form</u></li> </ul>
132	Registration	Form GST REG 30	<ul style="list-style-type: none"> <li>As per Rule 25 of CGST Rules, 2017, Form for field visit report has been made available to officers of Model II States/ UTs.</li> <li>Now officers after granting of registration, can get the premises <u>verified by allocating this work to an officer</u>.</li> <li>Facility to upload field visit report has also been made available to <u>verifying officers</u>.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<ul style="list-style-type: none"> <li>· API for Model I states has been released for this functionality. (A mobile application for this, will be provided by August, 2018, to officers)</li> </ul>
133	Return	Extension of Due Date for filing of returns	<ul style="list-style-type: none"> <li>· A facility has been provided to GSTN official in the back office module, to extend due date of filing of return, from time to time, as per the revised dates notified by the Government.</li> <li>· Earlier this change in date of filing return was done from the backend in the GST Portal.</li> <li>· With this facility, due date in the software for filing return can be changed by GSTN and consequently penalty for late filing will be charged accordingly.</li> <li>· Earlier this change in date of filing return was done from the backend in the GST Portal.</li> </ul>
134	Back office	Updation of calendar	<ul style="list-style-type: none"> <li>· Officers of Model II States/ UTs has been provided with a facility to update holiday calendar of their respective States/ UTs.</li> <li>· They can also add or delete a holiday as per changes in their respective State/UT calendar.</li> <li>· They can also change a working day to a holiday and vice versa.</li> <li>· This will be automatically updated on the GST Portal for information of all stakeholders.</li> </ul>
135	Demands & Recovery	Miscellaneous	<ul style="list-style-type: none"> <li>· Facility to View details in Demands &amp; Recovery has been provided to Officers of Model II States/ UTs, post login.</li> <li>· With this facility officers can track and view the details of payment made by the taxpayers against a particular demand id created against that taxpayer. (Statutory Functions &gt; Demand and Collection Register &gt; View DCR)</li> </ul>
136	Demands & Recovery	Form GST DRC 04, Form GST DRC 05 & General Penalty	<ul style="list-style-type: none"> <li>· Facility has been given on GST Portal to officer to give acknowledgment in Form GST DRC 04, of the payment made voluntarily by taxpayer. (refer rule 142(2) of the CGST Rules 2017)</li> <li>· Facility has been given on GST Portal to officer to conclude proceedings in Form GST DRC 05, when payment of tax, interest and applicable penalty, is made by taxpayer within 30 days of the notice. (refer rule 142(3) of the CGST Rules 2017)</li> <li>· Facility has been given on GST Portal to officer to impose a General Penalty, on a taxable person when he/she contravenes any of provisions of Section 125 of CGST/ SGST Act or any rules made thereunder, for which no penalty is separately provided for in the Act.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
137	Appeal & Revision	Form GST APL 02	<ul style="list-style-type: none"> <li>· A Facility has been given on GST Portal to concerned officer, so authorised, to give acknowledgment in Form GST APL 02, of the appeal filed by taxpayer. (refer rule 108(3) of the CGST Rules 2017)</li> <li>· Application for appeal has to be submitted by the Appellant (Taxpayer or other person as the case may be) to the First Appellate Authority. The Authority will pass appeal order only if the application is admitted. In case the application is rejected the Authority will not pass appeal order.</li> <li>· The appellant need to submit certified copies within &lt;7&gt; days from the date of application or within the time limit allowed. The Authority may either admit by issuing Final Acknowledgement or reject the application.</li> </ul>
138	Demand and Collection Register	Create & Update DCR	<ul style="list-style-type: none"> <li>· Demand &amp; Collection Register (DCR) contains detailed summary of the demand created as per earlier law and its status.</li> <li>· DCR is maintained by the departmental authorities for tracking and keeping record of the demands against taxpayers, under earlier laws and is created as a result of adjudication process, to carry out <u>recovery proceedings</u>.</li> <li>· Recovery Officer have been provided with the functionality to view DCR, create new entry in the DCR, and update entry in the DCR.</li> </ul>
139	Advance Ruling	Rectification and Initiating process to declare an order as void, passed earlier by Authority	<ul style="list-style-type: none"> <li>· Facility has been given on GST Portal to jurisdictional officer and concerned officer to initiate process for rectification of any order, passed earlier by Advance Ruling Authority. (refer section 102 of the CGST Act 2017)</li> <li>· Facility has been given on GST Portal to jurisdictional officer and concerned officer to initiate process for declaring any order as void, passed earlier by Advance Ruling Authority. (refer section 104 of the CGST Act 2017)</li> <li>( Facility to process such rectification of order and declaring any order as void will be provided soon)</li> </ul>
140	Appeal & Revision	Form GST APL 01	<ul style="list-style-type: none"> <li>· A facility has been provided to taxpayers or any other person, to file an appeal to first Appellate Authority, against any decision or order, passed against him by an adjudicating authority, within three months from the date on which the said decision or order is communicated to such person. (refer rule 108(1) of the CGST Rules 2017)</li> <li>· In case of orders/ notices for demand, the Taxpayer will have to make full payment of admitted liability and a pre-deposit, calculated on the amount of disputed tax, as per the provisions of GST Act.</li> </ul>



**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
141	Registration	Form GST REG 30	· As per Rule 25 of CGST Rules, 2017, Form for field visit report has been made available to officers of Model II States/ UTs.
			· Now officers after granting of registration, can get the premises verified by allocating this work to an officer.
142	Registration	Form GST REG-14 (Non-Core Amendment of Registration for UN etc.)	· Facility has been provided to UN bodies, Embassies or Other Notified Person for applying for Amendment of Registration of Non-Core fields on the GST Portal
			· API for Application for Amendment of Registration (Non-Core fields) for UN bodies, Embassies or Other Notified Person has also been released for CBIC
143	Assessment	Assessment of unregistered persons	· Officers of Model II States/ UTs has been provided with a facility to assess the tax liability of an unregistered person, who is liable to get registration or whose registration has been cancelled, but who was liable to pay tax.
			· The Proper officer may come to know about such a taxpayer during inspection or survey or enforcement or through information to an intelligence unit or through any other means, that taxable person fails to obtain registration, even though liable to do so. (refer section 63 of the CGST Act, 2017)
144	Demands & Recovery	Miscellaneous issue in Form GST DRC	· Presently, tax rates of IGST are - 28%, 18%, 12%, 5%, 3%, 0.25% and 0.1%. Under CGST and SGST/UTGST, the corresponding tax rates becomes as 14%, 9%, 6%, 2.5%, 1.5%, 0.125% and 0.05% respectively, as the tax rates under CGST/SGST/UTGST are 50% of the tax rates applicable under IGST.
			· As of now tax officer can enter tax rate up to two decimal points only. But, if Act is selected as CGST/SGST/UTGST, then tax rate of 0.25% becomes 0.125. Due to validation in system, entry of 0.125% rate by the tax officer was not allowed, as it accepted entry of tax rate of two decimal points only.
			· The validation has now been removed and officials can now do entry of tax rate up to three decimals point under CGST/SGST/UTGST, if IGST rate is 0.25% in Form GST DRC
145	Back Office	Alert for non-Registration of NRTP & Casual taxable person	An alert would be sent to Tax Officials, in case of a filing of an application by a Non Resident taxable person or Casual taxable person, if the application for registration is not filed 5 days prior to the date of commencement of Business, as indicated in the application. API for this functionality has also been released for CBIC and Model I States.

Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)			
Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
146	Registration	Form GST REG-14 (Core Amendment of Registration for UN etc.)	Facility has been provided to UN bodies, Embassies or Other Notified Person for applying for Amendment of Registration of Core fields on the GST Portal. API for this functionality has also been released for CBIC and Model I States.
147	Appeals and Revision	Form GST APL-04 (Proceedings & Order of First Appeal)	<ul style="list-style-type: none"> <li>· <b>All the Appeals submitted by the Appellant's (Taxpayer/ Tax Department) will land on the First Appellate Authority's Dashboard.</b></li> </ul>
			<ul style="list-style-type: none"> <li>· The First Appellate Authority after verifying the form of Appeal can now fix a date of hearing for the Appeal and if needed, adjourn the hearing of the appeal, for reasons to be recorded in writing.</li> </ul>
			<ul style="list-style-type: none"> <li>· The First Appellate Authority can now, pass order, confirming, modifying or annulling the decision or order appealed against. (refer Rule 113(1) of the CGST Rules 2017)</li> </ul>
148	Appeals and Revision	Form GST APL-03 (Internal Review Cell)	<ul style="list-style-type: none"> <li>· <b>Internal Review Cell has the function to review all orders like Adjudication Orders, First Appeal Order (except Supreme Court orders) to verify if they are adverse to the interest of revenue.</b></li> </ul>
			<ul style="list-style-type: none"> <li>· If any such adverse order is noticed, the Internal Review Cell has to submit a proposal to file appeal against such orders with ground for such an appeal or with grounds of revision in case of <u>revision</u>.</li> </ul>
			<ul style="list-style-type: none"> <li>· Internal Review Cell can now submit its proposal to the <u>Commissioner on the GST Portal</u>.</li> </ul>
			<ul style="list-style-type: none"> <li>· The Commissioner may on his own motion, or upon information received by Internal Review Cell or from Commissioner of State/UT/Centre, examine any proceeding/ order, and if he considers that any decision/ order passed is erroneous in so far as it is prejudicial to the interest of the revenue and is illegal or improper, he may, direct any officer to file an appeal with the appropriate authority against that order or if that order is an adjudicating order, revise such adjudicating order if the period of first appeal expired and if it is within three years of such adjudicating order.</li> </ul>
			<ul style="list-style-type: none"> <li>· Commissioner has now option on the GST Portal to Revise the order or Drop the proposal sent by Internal Review Cell. Facility to Direct to File Appeal or Direct for Revision on the GST Portal will be provided soon. ( refer Section 107(2) of the CGST Act, 2017 &amp; Rule 109(1) of the CGST Rules 2017)</li> </ul>

Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)			
Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
149	Demands and Recovery	Issue of Notice u/s 73 or 74	<ul style="list-style-type: none"> <li>· Tax officials of Modal-2 State has been provided with facility for issuance of show cause notice for determination of tax liability of a person, under section 73 and 74 of the GST Act 2017.</li> </ul>
150	Assessment	Form GST ASMT-13 (Assessment of Non-filers of Returns – Only for GSTR-3B Defaulters)	<ul style="list-style-type: none"> <li>· A facility has been provided to tax officials to issue assessment order under section 62, against the non-filers of Form GSTR-3B Return. Tax officials can now view list of non-filers, initiate proceeding against the non-filer, record communication and references related to the case and issue assessment order under section 62 or drop proceedings. (Non-filer of return are those taxpayer who have not filled a valid return within 15 days of issuance of notice under Section 46 in Form GSTR-3A) (refer Section 62(1) of the CGST Act, 2017 &amp; Rule 100(1) of the CGST Rules 2017)</li> </ul>
151	Back Office	View of Form GST ITC 02	<p>Tax officials have now been provided with view of Form GST ITC 02, in back office, in Record Search section.</p> <p><b>Services &gt; Taxpayer Account &gt; Record Search</b></p>
152	Back Office	Leave Application, including addition of Link Officer	<ul style="list-style-type: none"> <li>· Tax Officials has been provided with a facility on the GST Portal to apply for leave and identify a link officer for handling his/her tasks during the leave. (Linking means allowing access of all functions of one person to another person during the tenure of leave).</li> <li>· Applying of leave triggers an alert for his/her supervisor for approval of leave and linking of his/her work to a link officer. Supervisors can approve or reject leave applied.</li> </ul>
153	Return	TDS credit to the supplier	<ul style="list-style-type: none"> <li>· The credit of TDS and TCS deducted, was to be made available to supplier taxpayer, in table 9 of Form GSTR-2 ( form GSTR-2 though has been kept in abeyance).</li> <li>· Since, Section 51 &amp; 52 of GST Act, 2017 is being implemented from 1st October, 2018, a separate table, similar to table 9 of form GSTR-2, has been developed on the GST Portal, to cater the flow of TDS/TCS credit to supplier taxpayer.</li> <li>· This table will be same for Normal or composition taxpayer. Both composition taxpayer and normal taxpayer will access this table and take action of acceptance or rejection on the same. The accepted amount will move to cash ledger of the taxpayer. The rejected entry will go back to TDS deductor for amendment. Pl note that this functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them on the applicable date.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
154	Return	Facility to download data of Form GSTR-2A to an Excel file	<ul style="list-style-type: none"> <li>· As of now, a taxpayer is able to view Form GSTR-2A (inward supplies statement) based on the corresponding supplier's declarations in their Form GSTR-1, 6 etc. on the GST portal.</li> <li>Ø Taxpayer can download the auto-populated Form GSTR-2A in a JSON file (In case, the number of records are more than 500) and the said JSON file can be opened in the returns offline tool for viewing of details.</li> <li>· Now taxpayer has been provided with a facility to download the details of Form GSTR-2A, in an Excel file. Downloaded data will be available in different tabs and each tab will show data of one section only.</li> </ul>
155	Return	Form GSTR 8 (online & offline)	Creation and submission of Form GSTR 8 (refer rule 67(1) of the CGST Rules 2017) by Tax collector at Source is now available on GST Portal, for giving details of supplies made through e-commerce operator, amendments made, payment of interest, tax etc. by them. The offline utility has also been provided to upload data. Pl note that this functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them on the applicable date.
156	Return	Form GSTR 10 ( Final Return)	Creation and submission of Form GSTR 10 (refer Section 45 of the CGST Act, 2017) by taxpayer, is now available on GST Portal. This return is to be filed within three months from date of cancellation of registration by a taxable person, whose GST registration is cancelled. Pl note that this functionality has been deployed on production on GST Portal, but is not visible to taxpayers, as of now. This will be made available/ visible to them soon.
157	Registration	Form GST REG-01 (Availability of section 6, 12 & 13 of the Form on the Portal)	<ol style="list-style-type: none"> <li>1. Any person who intends to opt for composition scheme can do so by selecting 'Yes' to "Opt for composition" tab, on the GST Portal, in the registration Form and provide the requisite declaration.</li> </ol> <ul style="list-style-type: none"> <li>· In addition to this field no. 6, defining the 'Category of Registered Persons' for the persons who opted for composition levy, is now incorporated in the Form GST REG 01. This field is added below the field - "Composition Declaration".</li> <li>· Similarly, this field is also incorporated in Form GST CMP - 02 &amp; 04.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<p>2. A person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer can make a separate application for registration as a business vertical, distinct from its other units located outside the Special Economic Zone. In such cases, while submitting Application of New Registration the applicant/ taxpayer selects the "Reason to obtain registration" as "SEZ Developer" or "SEZ Unit" to opt for registration as SEZ Developer or SEZ Unit <u>respectively</u>.</p> <p>· Field No 12 &amp; 13, as notified in Form GST REG – 01, is now made available on the Portal for filling details of name of SEZ/ SEZ developer, approval order number &amp; date and approving authority details.</p>
158	Refund	Filing of refund for multiple tax period in two types of cases	<p>· Taxpayers filing refund application for ITC accumulated on account of export of goods or services without payment of tax and on account of supplies of goods &amp; services made to SEZ unit/SEZ developers without payment of tax, has now been provided with facility to apply for refund for multiple tax period.</p> <p>· Similar changes has been done in RFD 01 B, for tax officials to capture details of refund granted or rejected, on the GST Portal. APIs for these functionalities have also been released for CBIC and Model I States.</p>
159	Return	Delinking of Form GSTR 6 with Form GSTR 1 & 5	<p>· So far, system was auto-populating invoices uploaded by supplier in Form GSTR-1 in both Form GSTR-6 and Form GSTR-6A.</p> <p>Ø ISD registrant takes action on the auto-populated invoices and files their Form GSTR-6. ISD registrant can add invoices which are not accounted for by suppliers.</p> <p>Ø These added invoices were auto-populated in Form GSTR-1 of suppliers for taking action and file their Form GSTR-1.</p> <p>Ø In case, supplier taxpayers ignores the auto-populated invoices, at the time of uploading the json, system throws error.</p> <p>The process was creating hardship in filing Form GSTR-1 and Form GSTR-6.</p> <p>· Changes has been done in the process that based on filing of Form GSTR-1, invoices will be auto-populated in Form GSTR-6A (only), on real time basis.</p> <p>Ø ISD registrant can file Form GSTR-6 by using the invoices auto-populated in Form GSTR-6A (by downloading it).</p> <p>Ø ISD registrants can also add invoices in Form GSTR 6 which are not auto-populated in Form GSTR-6A. These added invoices will not be auto-populated in Form GSTR 1 of supplier, as was happening earlier.</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<p>Ø Taxpayers who have submitted but not filed Form GSTR-1 or Form GSTR-6, will continue to file these forms in the usual manner. Invoices already auto-populated in Form GSTR-1 or Form GSTR-6 as on date of deployment of current functionality will be available in <u>editable mode</u>.</p> <p>Ø These process has also been implemented in Form GSTR 5.</p> <p>Ø Necessary changes has been done in Offline utility also. Ø A mismatch report between GSTR-1 and GSTR-6 and vice versa will be <u>will made available soon</u></p>
160	Return	Changes in filing of Form GSTR 4	<ul style="list-style-type: none"> <li>· Online creation and submission of Form GSTR 4 by taxpayer, is <u>now available on GST Portal</u>.</li> <li>· Filing of Form GSTR 4 is made simpler and user friendly ( changes are done in lines of changes made in Form GSTR 3B in the <u>month of February, 2018</u>).</li> <li>· Question based filing has been provided, which will help taxpayer in filling up only those tables which are required to be filled.</li> </ul> <p>Ø In case of Nil filing i.e. Nil liability, taxpayer will not have fill up any information and can file return after authentication only.</p> <p>Ø Only those tables will be opened for which taxpayer has selected 'Yes'.</p> <p>Ø If a taxpayer has selected 'Yes' but has no information to report, then relevant table may either be filled with zeros or question may be corrected to 'No'.</p> <p>Ø If there is any past period(s)/return(s) liability, 'Nil' option will not be available.</p> <ul style="list-style-type: none"> <li>· Buttons for "Submit GSTR-4" and "File GSTR-4 with DSC/EVC" has been removed and a new "Proceed to File" button has been provided.</li> <li>· An additional table has been provided to display the balances <u>available in electronic cash ledger</u>.</li> <li>· For other taxpayers while filing Form GSTR 4 System shows <u>utilization of cash</u>.</li> <li>· Now there is a facility for one click Challan preparation. The additional amount can be paid in cash, after taking into consideration cash available (which is displayed in a table), by clicking on "Create Challan Button". This reduces chances of payment of tax under wrong head. APIs for these functionalities have also been released for CBIC and Model I States.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

<b>Sr. No</b>	<b>Module / Area</b>	<b>FORM/ Heading</b>	<b>FORM Components/Details</b>
161	Advance Ruling	Reference to Appellate Advance Ruling Authority by the Advance Ruling Authority in cases of difference of opinion	After admission of the advance ruling application, examination of material (placed by the applicant or obtained by themselves) and after hearing (the applicant or the authorized representative of the applicant and the concerned officer or his authorized representative), the Advance Ruling Authority (authority) will pronounce Advance Ruling. However, where there is a difference of opinion between members of the Advance Ruling Authority, they can state the point or points on which they differ and make a reference to the Appellate Advance Ruling Authority (appellate authority) for hearing and decision on the question. <i>(refer Section 98(5) of the CGST Act, 2017)</i>
		Sending periodical alerts for disposal of Application/appeal or reference, within specified time limit	The Advance Ruling Authority/ appellate authority need to hear and pronounce advance ruling within a period of 90 days. In pending cases, GST Portal will send periodic alerts to the authority/appellate authority regarding cases which are not yet disposed off and nearing 90 days, from date of filing such application/ appeal or reference.
		Generation / Updation of cause List of Authority	When an application is filed/referred before the authority/appellate authority of advance ruling or order to be rectified by the authorities or to be declared as void ab-initio, date of personal hearing is issued by the authority/appellate authority and communicated to the parties by the GST portal. In addition, the authority/appellate authority can also allot further dates for hearing or adjournment of hearings. A cause list of all such dates is maintained on the GST common portal, on real time basis. This cause list can be printed/saved in PDF.
		Appeal against the Advance Ruling given the Authority	Once an advance ruling is issued by the authority and the applicant or the concerned officer or jurisdictional officer is aggrieved by such an advance ruling, then they can file appeal before the appellate authority. <i>(refer Section 100 of the CGST Act, 2017)</i>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
		Passing Appeal orders by appellate authority against an Advance Ruling order	All the appeals submitted by the appellant/tax department will land in the appellate authority's queue. The appellate authority, after verifying the form of appeal, will issue a date of hearing for the appeal. The appellate authority may, if sufficient cause is shown at any stage of hearing of an appeal, grant time, to the parties and adjourn the hearing of the appeal. The appellate authority may, after making such further inquiry as may be necessary, pass such an order, confirming or modifying the order/ ruling appealed against. GST portal will allot a number to the order. <i>(refer Section 101 of the CGST Act, 2017)</i>
		Advance Ruling by Appellate Authority on reference from Authority	After admission of the application, the authority will pronounce the advance ruling. However, there might be cases where the members of the authority would have difference of opinion on the question(s) referred by the applicant, and in those cases the authority will specify the point or points of difference and refer the whole matter to the appellate authority for hearing and decision on the question, on which the advance ruling is sought. Appellate authority in such cases will pronounce advance ruling. In case the members of the advance ruling also have difference of opinion then it shall be deemed that no advance ruling can be issued in respect of the questions covered by the reference document. <i>(refer Section 101(1)&amp;(3) of the CGST Act, 2017)</i>



**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
		Rectification of mistake in the order	<p>If there is any mistake in the order passed under Section 98 or 101 by the authority or the appellate authority, as the case may be, which is apparent from the record, the authority or the appellate authority can pass a rectification order for rectifying such mistake, if such mistake is noticed by the authority or by the appellate authority themselves or if such mistake is brought to its notice by the concerned or the jurisdictional officer or by the applicant/appellant within a period of six months from the date of the order. When the mistake is brought in the notice by the concerned officer / jurisdictional officer or by the applicant/ concerned officer / jurisdictional officer, as the case may be, shall make an application to the authority/ appellate authority for rectification of the mistake. If the rectification has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit, the authority/appellate authority shall make the rectification only after giving a notice and a reasonable opportunity of being heard to the appellant. This use case deals with the process of making rectification in the order passed by the authority / appellate authority in pursuance of application received from the applicant or from the concerned / jurisdictional officer or suo-moto by the authority / appellate authority. (refer Section 102 of the CGST Act, 2017)</p>
162	Assessment & Adjudication	Summary Assessment	<p>If an adjudicating authority has any evidence showing a tax liability of a person and sufficient grounds, to believe that any delay in doing so will adversely affect the interest of revenue, then he may proceed to assess the tax liability of such person. To assess the tax liability of such person, previous permission of AdC/JC is mandatory. If on application filed by taxpayer within 30 days of communication of order or AdC/JC on his own motion, consider that such order is erroneous, then he can withdraw such order and proceedings for determination of tax u/s 73 /74 can be initiated. (refer Section 64 of the CGST Act, 2017, Rule 100 of the CGST Rules, 2017 &amp; Form GST ASMT- 16,17 &amp; 18)</p>

Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)			
Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
		Rectification of Mistakes	Errors or mistakes apparent on face of record can be rectified by the Adjudicating Authority on the basis of suo-moto rectification or upon receipt of application from taxpayer, within a period of six months from the date of issue of such order. This period of six months shall not apply in such cases where the rectification is in nature of correction of clerical or arithmetical error. If rectification of an order adversely affects any person, then adjudicating authority will have to issue notice, before making such rectification. Rectification request can be given by taxpayer within 3 months from date of issue of order. (refer Section 161 of the CGST Act, 2017, Rule 142 of the CGST Rules, 2017 & Form GST DRC-08)
		Provisional Attachment	If proceedings are pending under Section 62 or 63 or 64 or 67 or 73/74 against a person (i.e. proceedings are yet to be concluded) and Commissioner/ Competent authority is of opinion that for the purpose of protecting the interest of Government revenue, it is necessary to provisionally attach the property of such taxable person, then adjudicating authority may pass an order of provisional attachment. Order of provisional attachment shall be served to bank/ financial institution/ post office/ Immovable property registering authority who is custodian of such assets. Order of provisional attachment will be valid for one year from the date of issue of such order. (refer Section 83 of the CGST Act, 2017, Rule 159 of the CGST Rules, 2017 & Form GST DRC-22)
163	Miscellaneous	Search Taxpayer PAN wise	<ul style="list-style-type: none"> <li>· Currently, there is functionality available to taxpayers in pre-login and post-login mode to search the taxpayer details using GSTIN/UIN.</li> <li>· This functionality has been amended now to search the taxpayer details using PAN of the taxpayer. This search (by PAN) will fetch all the GSTINs registered against the entered PAN in different States/ UT's, along with status of registration in a tabular format. On clicking of GSTIN hyperlink, taxpayer search details shall be displayed.</li> </ul>
164	Registration	Form GST REG-14 (Non-Core Amendment of Registration for NRTP, OIDAR, TDS & TCS taxpayers)	<ul style="list-style-type: none"> <li>· Facility has been provided on the GST Portal to NRTP, OIDAR, TDS &amp; TCS taxpayers for applying for Amendment of Registration of Non-Core fields. APIs for these functionalities have also been released for CBIC and Model I States.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
165	Return	Offline Utility of Form GSTR-10	Offline utility of Form GSTR-10 (Final Return) is now available in the download section of GST portal. The excel based offline utility is designed to help taxpayers to prepare their Form GSTR-10 offline. (Form GSTR-10 is to be filed by the registered taxable persons once registration has been cancelled either on their own request or by suo-moto proceedings by the department. Refer section 45 of the CGST Act, 2017)
166	Return	Form GSTR-7 and GSTR-7A	Form GSTR-7, Return for Tax Deducted at Source, which is to be filed by the Tax Deductors and Form GSTR-7A (Tax Deduction at Source Certificate) has been made available on GST portal to the Taxpayers. (Refer Rule 66(1) and Rule 66(3) of CGST Rules, 2017)
167	Return	Validation removal in Form GSTR-1 in Shipping Bill date & Invoice date	<ul style="list-style-type: none"> <li>· Till now , there was a check in the application that date of shipping bill should always be later than date of tax invoice. In case, date of shipping bill is filled prior to the date of invoice, system used <u>to throw up error, due to the validation check.</u></li> <li>· Since shipping bill can be filed even before issue of tax invoice, this validation check has now been removed from table 6A (Exports) and from amendment table 9A, in Form GSTR 1.</li> </ul>
168	Back Office	View of Form GST ITC-03	Tax officials have now been provided with view of Form GST ITC-03, in back office, in Record Search section. Services> Taxpayer Account > Record Search
169	Demands & Recovery	Form GST DRC - 01	Tax officials have now been provided with facility for conducting of Assessment / Adjudication for determination of Tax under Section 73 and 74 of the CGST Act, 2017. <i>(refer Rule 142(1) of the CGST Rules 2017)</i>
170	Demands & Recovery	Form GST DRC - 23	<ul style="list-style-type: none"> <li>· Any person whose property is attached may, within 7 days of attachment order, file an application for restoration of provisional attachment to the effect that the property attached was or is not <u>liable to attachment.</u></li> <li>· Upon application received from taxpayer or in case of suo moto restoration, Adjudicating Authority will request to Commissioner/ Competent authority for restoration and if request is approved then restoration order shall be served to bank/ financial institution/ post office/ Immovable property registering authority who is custodian of <u>such assets.</u></li> <li>· <u>This facility has now been made available to tax officials.</u> <i>(refer Rule 159(5) of the CGST Rules 2017)</i></li> </ul>
171	Demands & Recovery	Form GST DRC - 21	<ul style="list-style-type: none"> <li>· All the application for payment in instalment/deferred payment is submitted by the taxpayer will land in the Commissioner's queue.</li> </ul>

Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)			
Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<ul style="list-style-type: none"> <li>Commissioner after verifying the form of application for payment in instalment/deferred payment and after getting relevant material information from the recovery officer, may approve/modify/reject the application.</li> <li>This facility has now been made available to Commissioner.</li> </ul> <p><i>(refer Rule 158(2) of the CGST Rules 2017)</i></p>
172	Appeals and Revision	Form GST APL- 03	<ul style="list-style-type: none"> <li>The Commissioner may on his own motion, or upon information received by him (by Internal Review Cell), examine any proceeding/ order, and if he considers that any decision/ order passed is erroneous in so far as it is prejudicial to the interest of the revenue and is illegal or improper, he may direct any officer subordinate to him to file an appeal with appropriate authority against that order.</li> <li>After directions are issued by Commissioner, Tax Official needs to file an Appeal with appropriate authority.</li> <li>This facility has now been made available to tax officials.</li> </ul> <p><i>(refer Section 107(2) of the CGST Act, 2017 &amp; Rule 109 of the CGST Rules 2017)</i></p>
173	Refund	Filing of refund for multiple tax period in Four types of cases & upload of prescribed statements	<ul style="list-style-type: none"> <li>Taxpayers filing following refund applications, has now been provided with facility to apply for refund for multiple tax period and <u>upload statements, as mentioned below:</u></li> <li>Ø Export of services with payment of tax (AF 02) with Statement 1</li> <li>Ø ITC accumulated due to Inverted duty structure (AF 05) with Statement 2</li> <li>Ø On account of supplies made to SEZ (Unit and Developer) with payment of IGST (AF 06) with Statement 4</li> <li>Ø Recipient/Supplier of deemed export(AF 08) with Statement 5B</li> </ul> <p>APIs for these functionalities have also been released for CBIC and Model I States.</p>
174	Demands & Recovery	Form GST DRC-20	<ul style="list-style-type: none"> <li>Application for payment of dues in instalments has been <u>enabled on the GST Portal for the Taxpayers.</u></li> </ul> <p><i>(Refer Section 80 of the CGST Act, 2017 &amp; Rule 158(1) of the CGST Rules, 2017)</i></p>
175	Payment	Challan of ISD registrants - (disabling of minor heads - tax, interest & others)	All Major heads (CGST, IGST, Cess, SGST/UTGST) and all Minor heads (Tax, Interest, penalty, Fee and Others) are enabled during challan generation, for all type of Users on GST portal, in both <u>pre and post login mode.</u>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<p>Now, For ISD (Input Service Distributors) users only Fee and Penalty minor heads will be enabled in challan (under all Major heads (CGST, IGST, Cess, SGST/UTGST)). Rest all other minor heads (Tax, Interest, Others) will remain disabled under all Major Heads (and ISD Users will not be able to enter amount under Tax, Interest and Others <u>minor heads</u>)</p>
176	Payment	Acceptance of CIN generated in case of Net Banking even after expiry of CPIN for payment	<p>Presently, for making payment if Taxpayer created a challan in E-payment mode and initiated payment within the expiry period of CPIN, but bank generated CIN after expiry of CPIN, then GST system <u>does not accepts that CIN.</u></p> <p>Now modification on the portal is done for acceptance of CIN generated in case of Net Banking (E-Payment), even after expiry of CPIN, if payment is initiated before expiry of CPIN and where</p> <ul style="list-style-type: none"> <li>· Taxpayer generated a CPIN in E-payment (Net Banking) mode.</li> <li>· Taxpayer initiated payment through Net Banking before the <u>expiry of CPIN.</u></li> </ul> <p><b>Case 1:</b> Bank reported CIN instantly, but by that time next day has started (e.g. at 12:01AM) and CPIN has expired. GST System will accept this CIN, because the payment initiation date and time are <u>within the expiry period of CPIN.</u></p> <p><b>Case 2:</b> Bank did not report the CIN instantly, CPIN status remains “No response from bank” and Bank shares the CIN details in luggage file, where CIN generation date is after the expiry of CPIN but payment is initiated for that CPIN before CPIN expiry date. GST System will accept this CIN, only if Bank submitted signed Payload after on demand call during Bank reconciliation with luggage file. And the reported Payment Date and time are within T+1 (23:59:59) window, where T is the time of initiation of Payment from GST PORTAL.</p> <p><b>Case 3:</b> Bank did not report the CIN instantly, CPIN status remain “No response from Bank” and Bank reported the CIN in RBI E-scroll, where CIN generation date is after the expiry of CPIN but payment initiation date is before the expiry of CPIN. GST system will accept this CIN and update the Taxpayer’s Cash Ledger and change CPIN status to PAID, only if all the data in E-scroll matches with GST system CPIN data and the reported Payment Date and time are within T+1 (23:59:59) window, where T is the time of initiation of Payment from GST PORTAL.</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<p><b>Case 4:</b> Bank did not report the CIN in luggage file or in RBI E-scroll and after 24 hours of Payment initiation, Taxpayer raises grievance through PMT -07.GST system will make on demand call to Bank to get the status of CPIN. If Bank reported the signed CIN (CIN generation date is after expiry of CPIN and payment initiated before expiry of CPIN) and the reported Payment Date and time are within T+1 (23:59:59) window, where T is the time of initiation of Payment from GST PORTAL, then GST system should accept this CIN and update Taxpayers Cash Ledger and change the CPIN status to PAID.</p> <p><b>Case 5:</b> In case of Corporate transactions, where Maker- Checker flow is involved, if the Payment is initiated before challan expiry and bank do not send the Acknowledgement (intermediate acknowledgement) immediately, then GST system should accept the Acknowledgement (intermediate acknowledgement) if the date and time of Acknowledgement are within T+1 (23:59:59) window, where T is the time of initiation of Payment from GST PORTAL.And once intermediate acknowledgement is received, then the Payment details remitted by the bank, should also be within the T+1(23:59:59) window, where T is the time of initiation of Payment from GST PORTAL. Payment details after T+1(23:59:59) window will not be accepted. In case of Maker-checker, if bank do not submit intermediate acknowledgement and directly send the Payment details, then GST System will accept this payment only if the reported Payment Date and time are within T+1 (23:59:59) window, where T is the time of initiation of Payment from GST PORTAL and update Taxpayers Cash Ledger and change the CPIN status to PAID.</p> <p><b>Business Rules associated are :</b>Acceptance of CIN generated after expiry of CPIN, if payment is initiated before expiry of CPIN, in case of <u>Net Banking (E-Payment)</u></p> <p>BR 1: In case of Net Banking, if Taxpayer initiated payment before expiry of CPIN and Bank reports the CIN having CIN generation date after expiry of CPIN, then GST system should accept such CIN if the reported Payment Date and time are within <b>T+1 (23:59:59)</b> window, where T is the time of initiation of Payment from GST PORTAL.</p> <p>BR 2: If Bank reports a CIN (whose CIN generation date is after expiry of CPIN) and Payment Date and time are more than <b>T+1 (23:59:59)</b>from payment Initiation Date and Time, then GST system should not accept such CIN, even if it is reported in Luggage File and RBI E-scroll.</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
177	Payment	Masking of data in challan	At the time of generation of challan, Mobile No, email-Id and address of tax payer will now be masked for data security.
178	Registration	Replication of Opt in or Opt out status, across all GSTINs with same PAN	If a taxpayer wishes to opt in or opt out from Composition Scheme, he performs this activity for a particular GSTIN, on the GST Portal. Changes have been made on the GST Portal that, if a user opts in or opts out of Composition scheme then this status will be reflected across all GSTINs, with the same PAN. (Refer proviso to Section 10(2) of the CGST Act, 2017)
179	API	Release of API related to Letter of Undertaking (LUT)	<ul style="list-style-type: none"> <li>· Get LUT Application ARN List</li> <li>· LUT (Get Application Details)</li> <li>· LUT Order (Updating Application Status)</li> <li>· Enable/disable LUT</li> <li>· LUT notice</li> <li>· LUT Reply</li> <li>· Get Case Data LUT</li> <li>· Get LUT CRN List - For ICEGATE</li> </ul>
180	API	Release of API related to Appeal	<ul style="list-style-type: none"> <li>· Appeal Admit Reject</li> <li>· Appeal Counter Reply</li> <li>· Appeal Get Counter Reply</li> <li>· Appeal Notice</li> <li>· Appeal Order</li> <li>· Get Case Data Appeal</li> </ul>
181	Registration	Beta Launch of Mobile app for field visit reports	<ul style="list-style-type: none"> <li>· Tax officials, who are required to visit business premises including warehouses and additional place of business, will soon be provided with a Mobile App. The App will enable officers to collect data on the site along with multiple photographs and prepare and submit Post Registration Field Visit report, in identified cases.</li> <li>· Thus, the process of field visit has been automated. The officer will be able to do following using the Mobile App: <ul style="list-style-type: none"> <li>Ø Record the findings using dropdown menus and free text.</li> <li>Ø Take upto 10 photographs of the premises, goods being sold, taxpayer and his staff found at the premises etc.</li> <li>Ø Upload all the collected data with minimum effort on the GST portal, bringing higher level of transparency.</li> <li>Ø The data uploaded is available for view to tax official and tax payer on the GST Portal</li> </ul> </li> <li>· The Mobile App will automatically record the date and time of visit made by the tax officer and it will also record the Latitude-Longitude of last photograph taken. Thus, it will not be possible to prepare a site visit report without visiting the actual site.</li> <li>· This app will be made available to tax official of Delhi on trial basis and will be made available to other tax officials of States/ UTs, later on.</li> </ul>

Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)			
Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
182	Registration	Suo Moto Cancellation of registration of NRTP, TDS and TCS taxpayers	Tax officials have now been provided with facility for initiating suo-moto cancellation of registration of NRTP, TDS and TCS taxpayers. <i>(Form GST REG – 17)</i> <i>(refer Rule 12(3) &amp; 22(1), of the CGST Rules 2017)</i>
183	Back Office	Revocation of assigned role	The officers with Admin role has been provided with facility to revoke an assigned role(s) to a tax official. Only restriction is that user should not have any pending work items with him/her. If there are pending work items with a tax official, then role(s) of tax official can be revoked after re-assigning work items.
184	Back office	View of applicable return, filing status etc	<ul style="list-style-type: none"> <li>· Tax officials have been provided with a Record Search (Returns) feature to search for various returns like Form GSTR-1, Form GSTR-3B (or Form GSTR-4 if applicable) filed by a taxpayer.</li> <li>· This feature provides a view to tax official of all applicable returns and its filing status along with Total Taxable value and Tax amount paid in cash, for a taxpayer.</li> <li>· Based on the search results, a tabular representation of filed returns are displayed, for the selected Financial Year. On clicking of Acknowledgment Reference Number (ARN), the summary return will be displayed.</li> <li>· To view the return filed by a taxpayer, navigate to <b>Services &gt; Taxpayer Account &gt; Record Search (Returns)</b> option.</li> </ul>
185	Back Office	View of Form GST ITC-01	Tax officials have now been provided with view of Form GST ITC-01, in back office, in Record Search section. <b>Services&gt; Taxpayer Account &gt; Record Search</b>
186	Return	Facility to download TCS data of Form GSTR-2A to an Excel file	Taxpayer were earlier provided with a facility to download details of Form GSTR-2A in an Excel file. Now they have been provided with an option to download TCS section also, of the Form GSTR-2A, to that <u>Excel file in a different sheet.</u> This feature has been provided to tax official also.
187	Registration	Form GST REG-14	Facility has been provided on the GST Portal to NRTP, OIDAR, TDS & TCS taxpayers for applying for Amendment inRegistration of Core fields.
188	Refund	Filing of refund & upload of prescribed statement for supplies made to SEZ unit/ SEZ Developer (with payment of tax)	Taxpayers filing refund application on account of supplies made to SEZ unit/ SEZ Developer, with payment of tax has now been provided with facility to apply for refund with upload of statement 4 . (refer Section 54(3) of CGST Act 2017)
189	Refund	Refund workarounds	Facility to claim Refund on account of excess payment of tax (if any), has been enabled on GST Portal for the taxpayers (Alternate Flow-11). (refer Section 54(1) of CGST Act 2017)



**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
190	Refund	Refund workarounds	Facility to claim Refund on account of any other reason has been enabled on GST Portal for the taxpayers (Alternate Flow-12). (refer Section 54(1) of CGST Act 2017)
191	Refund	Auto population of refund amount in case of refund of Excess Balance in Electronic Cash Ledger	Facility to claim Refund on account of Excess Balance in Electronic Cash Ledger in Form RFD- 01A, has been enhanced. The balance available in the Electronic Cash Ledger, will now be auto populated in the table of form RFD- 01A, for the taxpayer to claim refund. But the figures will be editable i.e. the amount to be claimed as refund can be reduced, but it cannot be enhanced (Alternate Flow-01).
192	API	Release of API related to Application for Amendment in Registration of Core fields for NRTP/OIDAR/TDS/TCS	<ul style="list-style-type: none"> <li>· Get Application - Submit</li> <li>· Get Application - Resubmit</li> <li>· Update Registration Status-Approve, SCN and Reject</li> <li>· Get ARN Update-SCN, Approve, Reject;</li> <li>· Get Entity</li> <li>· Get Alert</li> </ul>
193	Registration	Processing of amendment of core fields of registration application of NRTP, OIDAR, TDS and TCS taxpayers	<p>Tax officials have now been provided with facility for processing of amendment of registration application of core fields of NRTP, OIDAR, TDS and TCS taxpayers.</p> <p>(refer Rule 19(1), of the CGST Rules 2017)</p>
194	Refund	Form GST RFD 05 Payment Advice	<ul style="list-style-type: none"> <li>· After sanction of Refund, the refund amount need to be disbursed by the Proper Officer and a Payment Advice need to be issued along with the Refund Order. Different Refund Disbursement Process can be (/ is) adopted by different Model-2 States/UT.</li> <li>· This facility has now been made available to tax officials.</li> </ul> <p>(refer Rule 91(3), 92(4), 92(5) &amp; 94 of the CGST Rules 2017)</p>
195	Recovery	As per attached document (but attachment was not attached with the Email)	As per attached document (but attachment was not attached with the Email)
196	Assessment & Adjudication	Form GST ASMT- 13 to 18 Assessment of Non-filers of Returns	<ul style="list-style-type: none"> <li>· If registered taxable person fails to furnish return within fifteen days of the issue of notice in Form GSTR-3A, then tax officer may assess the tax liability of that registered taxable person to the best of judgement under section 62 of the Act, taking into account all relevant material available on record and issue an assessment order, within a period of 5 years from the due date of filing of annual return for the year to which return not filed relates.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<ul style="list-style-type: none"> <li>· If registered person furnishes a valid return within 30 days of service of order, then order shall be deemed to be withdrawn.</li> </ul>
			<ul style="list-style-type: none"> <li>· If taxable person does not furnish the valid return within 30 days of service of order, then demand shall be recoverable from the <u>taxpayer as per determination of the officer.</u></li> </ul>
			<ul style="list-style-type: none"> <li>· This facility has now been made available to tax officials.</li> </ul>
			(refer Section 62 of CGST/SGST Act and Rule 100 of CGST Rules 2017)
197	Assessment & Adjudication	Form GST DRC-07 Assessment/ Adjudication for tax collected but not deposited	<ul style="list-style-type: none"> <li>· If any person who has collected, from any other person, any amount as representing tax and has not paid the said amount to Government, then A/A may issue show cause notice, as to why the said amount as specified in the notice, should not be paid by him to Government and why a penalty should not be imposed on him.</li> </ul>
			<ul style="list-style-type: none"> <li>· If reply to notice furnished by person within time specified in notice or extended period is satisfactory, then proceedings shall be dropped and no further action shall be taken in this regard.</li> </ul>
			<ul style="list-style-type: none"> <li>· If reply to notice furnished by person within time specified in notice or extended period is not found satisfactory, then officer shall issue the order within a period of one year from the date of issue of <u>the notice.</u></li> </ul>
			<ul style="list-style-type: none"> <li>· This facility has now been made available to tax officials.</li> </ul>
			(refer Section 76 of CGST/SGST Act and Rule 142(5) of CGST Rules 2017)
198	Refund	Refund workarounds	Facility to claim Refund on account of export of services with payment of tax, has been enabled on GST Portal for the taxpayers (Alternate Flow-02), with upload of statement 2.
			(refer Section 54(1) of CGST Act 2017 & Rule 89 (2) (c) of the CGST Rules, 2017)
199	Refund	Refund workarounds	Facility to claim Refund on account of assessment/provisional assessment/ appeal/ any other order, has been enabled on GST Portal for the taxpayers (Alternate Flow-04).
			(refer Section 54(1) of CGST Act 2017)
200	Refund	Change of BRC/FIRC validations in Statement - 3 (AF-03)	The following changes in validations in statement -3 has been done, while applying for Form RFD 01A, for refund of ITC accumulated due to Exports of goods / services- Without payment of Tax :
			<ul style="list-style-type: none"> <li>· The date of FIRC/ BRC for export of services in the statement 3 to be uploaded can be before the date of invoice.</li> </ul>
			<ul style="list-style-type: none"> <li>· One invoice can be associated with several FIRC/BRC in the statement 3 to be uploaded with the refund application.</li> </ul>
201	API	Release of API related to Recovery	<ul style="list-style-type: none"> <li>· Get Case for Recovery</li> <li>· Recovery - Notice</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<ul style="list-style-type: none"> <li>· Recovery - Certificates or Orders</li> <li>· Recovery - Reply to Notice</li> <li>· Update Recovery Status</li> <li>· Update Mode of Recovery status</li> <li>· Payment towards Demand</li> </ul>
202	Assessment & Adjudication	Form GST ASMT- 01 to 07 Provisional Assessment	<ul style="list-style-type: none"> <li>· If taxpayer is unable to determine either the value or tax rate for the goods / services dealt in, then he/she can file an application to <u>the tax officer for provisional assessment.</u></li> <li>· If Adjudicating Authority (A/A) accepts the application, then 'Provisional assessment order' should be issued within 90 days of filing application, to pay tax on provisional basis and officer can specify the amount of bond/ surety required to be furnished and if A/A rejects the application, then order of rejection shall be issued.</li> <li>· In case application is accepted and provisional assessment order is issued, taxpayer will submit the security to officer (both online and offline) and start making payment of tax due in periodical return, as specified in the order.</li> <li>· Final assessment order shall be issued within 6 months from date of issue of provisional order. Period of 6 months may be extended by AC/JC for a further period not exceeding 6 months and by Commissioner/ Competent authority for such further period not <u>exceeding 4 years.</u></li> <li>· This facility has now been made available to tax officials.</li> </ul> <p>(refer Section 60 of CGST Act, 2017 and Rule 98 (1) to (5) of CGST Rules 2017)</p>
203	Assessment & Adjudication	Form GST ASMT- 08 & 09 Release of Security	<ul style="list-style-type: none"> <li>· After finalisation of provisional assessment process, with the issue of final assessment order, taxpayer can file application for <u>withdrawal of security.</u></li> <li>· A/A will verify the request and check whether the purpose for which security was furnished has been accomplished.</li> <li>· If the purpose is not accomplished, then intimation shall be sent to the taxpayer that security cannot be released and order for <u>rejecting the application will be issued.</u></li> <li>· If purpose is accomplished, then officer will submit the request to Commissioner/ Competent authority for approval to release the security.</li> <li>· If Commissioner/ Competent authority approves the request, then release order shall be issued and officer will handover the security to taxpayer.</li> <li>· This facility has now been made available to tax officials.</li> </ul> <p>(refer Section 60 of CGST Act, 2017 and Rule 98 (6) &amp; (7) of CGST Rules 2017)</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
204	Assessment & Adjudication	Form GST ASMT- 10 to 12 Scrutiny of Returns	<ul style="list-style-type: none"> <li>· In case any discrepancy is found in return furnished by registered person, on the basis of risk parameters or by initiation of suo-moto process, tax officer can issue a notice, informing the user of such discrepancies and seek clarification from that person.</li> <li>· Registered person may either accept such discrepancies and pay tax, interest and penalty amount arising from such discrepancies and inform the same to the tax officer or furnish an explanation for the <u>discrepancy</u>.</li> <li>· Where the explanation furnished by the registered person is found to be acceptable, the proper officer shall issue order of acceptance of reply against notice issued and if it is not acceptable, then tax officer may proceed to determine the tax and other dues or may recommend the case to Audit/ Special audit/ Enforcement wing.</li> <li>· This facility has now been made available to tax officials. (refer Section 61 of CGST Act, 2017 and Rule 99 of CGST Rules 2017)</li> </ul>
205	Appeals and Revision	Revision of Order	<ul style="list-style-type: none"> <li>· The Commissioner may on his own motion, or upon information received by him from Internal Review Cell, examine any adjudication proceeding/ order, and if he considers that any adjudicating decision/ order passed is erroneous, in so far as it is prejudicial to the interest of the revenue and is illegal or improper, he may direct the Revisional Authority to pass the revision order or himself pass a revision order.</li> <li>· Revisional authority can also pass orders even without the directions of Commissioner, on his motion.</li> <li>· This facility has now been made available to tax officials. (refer Section 108 of CGST Act, 2017)</li> </ul>
206	Appeals and Revision	Uploading Appeals on GST Portal Upload Appeal & Appeal Order details	<ul style="list-style-type: none"> <li>· Appeals can be filed with various authorities like First Appellate Authority, Appellate Tribunal, High Court and Supreme Court. (Appeals to First Appellate Authority can be made on GST Portal)</li> <li>· All other appeals filed with Courts/ Tribunals, by Taxpayer or Tax Department, can be uploaded on the GST Portal by the Legal Cell.</li> <li>· This facility has now been made available to tax officials.</li> </ul>
207	Appeals and Revision	Date of Hearings & Adjournments Generation of Cause list	<ul style="list-style-type: none"> <li>· When a date of personal hearing is granted by the First Appellate Authority/ Revisional Authority or a hearing is adjourned, the same is communicated to both the parties on the GST Portal.</li> <li>· A Cause list of all such dates is maintained in the GST Portal, on real time basis. This Cause list can be Printed/ Saved in PDF.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			· This facility has now been made available to tax officials.
208	Assessment & Adjudication	Form GST ASMT- 01, 03 & 05 Application for Provisional Assessment	<p>· If taxpayer is unable to determine either the value or tax rate for the goods / services dealt in, then he/she can now file an application to the jurisdictional tax officer for provisional assessment.</p> <p>· Taxpayers have also been provided with facility to reply to notice seeking additional information, by the tax official, on an application for <u>provisional assessment made</u>.</p> <p>· In case application is accepted and provisional assessment order is issued, taxpayer can now submit security to officer (both online and offline) and start making payment of tax due in periodical <u>return, as specified in the order</u>. (refer Section 60 of CGST Act, 2017 and Rule 98 of CGST Rules 2017)</p>
209	Assessment & Adjudication	Form GST ASMT- 08 Application for Release of Security	<p>· After finalisation of provisional assessment process, with the issue of final assessment order, taxpayer can now file application for <u>withdrawal of security</u>. (refer Section 60 of CGST Act, 2017 and Rule 98 (6) of CGST Rules 2017)</p>
210	Assessment & Adjudication	Form GST ASMT- 11	<p>· In case any discrepancy is found in return furnished by registered person, on the basis of risk parameters or by initiation of suo-moto process, tax officer can issue a notice, informing the user of such discrepancies and seek clarification from that person.</p> <p>· Registered person may either accept such discrepancies and pay tax, interest and penalty amount arising from such discrepancies and inform the same to the tax officer or furnish an explanation for the discrepancy. This facility has now been made available to taxpayers.</p> <p>(refer Section 61 of CGST Act, 2017 and Rule 99(2) of CGST Rules 2017)</p>
211	Assessment & Adjudication	Form GST ASMT- 17	<p>Taxpayers have been provided with a facility to file an application for withdrawal of the summary assessment order on the GST Portal.</p> <p>(refer Section 62 of CGST Act, 2017 and Rule 100(4) of CGST Rules 2017)</p>
212	Appeals and Revision	Date of Hearings & Adjournments Generation of Cause list	<p>· When a date of personal hearing is granted by the First Appellate Authority/ Revisional Authority or a hearing is adjourned, the same is communicated to both the parties on the GST Portal.</p> <p>· A Cause list of all such dates is maintained in the GST Portal, on real time basis. This Cause list can be Printed/ Saved in PDF by taxpayers.</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

<b>Sr. No</b>	<b>Module / Area</b>	<b>FORM/ Heading</b>	<b>FORM Components/Details</b>
213	Payment	Over the Counter (OTC) Payment	<p>Presently, Normal GSTINs, who has selected their Constitution of Business as “Government Department” or “Others” in Registration Form, are able to create an OTC challan of more than Rs 10,000, in a Tax Period, on GST Portal.</p> <p>· But other Users (irrespective of their Constitution of Business) are not able to create an OTC challan of more than Rs 10,000, in a given <u>Tax Period, on GST Portal.</u></p> <p>· Now, every taxpayer can create an OTC challan of more than Rs 10,000, in a given Tax Period, on GST Portal, in both pre-login &amp; post login modes (System check to limit OTC challan amount has been removed).</p> <p>(refer Law Committee MoM of 31/10/2018)</p>
214	Assessment & Adjudication	Cross empowerment of Tax Officials, within a State/ UT	<p>As of now, Assessment can be done by jurisdictional authorities only, as per allocation of taxpayers. State authorities cannot issue orders against a taxpayer assigned to Centre and vice versa. Normally, an application filed by taxpayer would be forwarded to the jurisdictional authorities concerned, meaning thereby that if a taxpayer (who is assigned to Centre) files any application, the same should be made available to officers of Centre.</p> <p>Now this validation that State officer can assess taxpayers assigned to the concerned State only ( &amp; vice versa) has been removed. Thus CBIC officials can now do assessment of a taxpayer assigned to a State (&amp; vice versa), within the jurisdiction of a State/ UT. CBIC or Model I States can now upload assessment orders, through API, irrespective of whether taxpayer is assigned to Centre or State/UT. Summary of the order in Form GST DRC-07, can now be uploaded by Model I States and CBIC officers through G2G APIs. Similarly, Model II State officers can also make assessment orders and upload summary in Form GST DRC-07, of the taxpayers assigned to Model I States or Centre.</p> <p>If the reply is filed consequent to a SCN or any notice, the same should be made available to the authority which has issued the said SCN or notice. Thus, if Form GST DRC-03 is filed consequent to issue of SCN, the same should be made available to the authority which has issued the same for issuance of Drop Proceedings order in Form GST DRC-05.</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<p>Proceedings relating to scrutiny, summary assessment, determination of tax (73, 74), tax collected but not paid (76) and penalty etc. can be launched by any of the authority (State or Centre). Assessment of remanded cases will be handled by the authority which has issued the original order. Rectification of the order will also be carried out by the same authority.</p> <p>Form GST DRC-07 consequent to enforcement proceedings u/s 129 or 130 can be uploaded by any authority irrespective of the registration approval authority of the taxpayer. For example, if a vehicle impounded by State authority and the taxpayer is assigned to Centre, in such cases, State authority can now upload the details of <u>demand through GST DRC-07</u>.</p> <p>Liability Register will be updated for Model I States and CBIC through API whereas for Model II States, the access will be directly through the portal.</p>
215	Refund	Filing of Monthly Refund applications by Quarterly Return filers	<p>As of now, taxpayers filing returns quarterly can file refund application on quarterly basis only. The system validates whether the tax payer has filed Form GSTR-1 and Form GSTR-3B for the <u>corresponding period or not</u>.</p> <p>As the functionality for filing quarterly refund application was implemented in production recently and earlier these taxpayer were filing refund application on monthly basis, so when they were trying to file refund application for rest of the month of that quarter, tax payers were getting an error message that <i>"Refund has already been applied for January/February 2017-18 in the selected period. Please update selection to exclude already filed periods"</i>. Due to this error, the taxpayers who have already filed refund for say period Jan/Feb 2018 were not able to file refund application for March 2018.</p> <p>Now, the restriction for applying refund on quarterly basis for quarterly return filers is removed, so that these tax payer would also be able to file refund application on monthly basis. This implies that the taxpayer can file monthly refund application, but <u>Form GSTR 1 for the quarter must be filed</u>.</p>
216	Prosecution & Compounding	Intimation about initiation of Prosecution Proceedings	<p>Tax official can (outside the system) file a complaint with the First Class Judicial Magistrate/Court for prosecution against a taxpayer. Taxpayer will be notified about initiation of prosecution on his <u>dashboard and via Email / SMS</u>.</p>
217	GST Practitioner	Preparation of Form GST APL-01 by GSTP, on behalf of taxpayer	<p>Tax payers can now select a GST Practitioner, to prepare an appeal in Form GST APL-01, to be filed by them. The GSTP can save draft of the appeal application form. The taxpayer and GSTP would be able to continue on the saved drafts of the appeal application form, saved by either of them.</p>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
218	Advance Ruling	Appeal against the Advance Ruling given by the Authority	Once an advance ruling is issued by the authority and if the applicant or the taxpayer is aggrieved by such an advance ruling, they can file appeal before the appellate authority. (refer Section 100 of the CGST Act, 2017)
219	Advance Ruling	Rectification of mistake in the order by the advance ruling authority or its appellate authority	If there is any mistake in the order passed under Section 98 or 101, by the authority or the appellate authority, which is apparent from the record, the authority or the appellate authority can pass a rectification order for rectifying such mistake, if such mistake is noticed by the authority or by the appellate authority themselves or if such mistake is brought to its notice by the concerned or the jurisdictional officer or by the applicant/appellant, within a period of six months from the date of the order. The applicant/appellant can make an application to the authority/ appellate authority for rectification of the mistake. (refer Section 102 of the CGST Act, 2017)
220	Assessment & Adjudication	Rectification of mistake in the order by the Adjudicating Authority	Errors or mistakes apparent on face of record can be rectified by the Adjudicating Authority on the basis of suo-moto rectification or upon receipt of application from taxpayer, within a period of six months from the date of issue of such order. Rectification request can be given by taxpayer within 3 months from date of issue of order. (refer Section 161 of the CGST Act, 2017, Rule 142 of the CGST Rules, 2017 & Form GST DRC-08)
221	Registration	Bank details not to be provided while filing registration application by Normal, OIDAR & NRTP Taxpayer	Normal, OIDAR & NRTP Taxpayers applying for a fresh registration application, are now not required to give bank details, while filing it. They can give this detail later on by filing a non-core amendment of registration application.
222	Registration	Non-Core Amendment of Registration for GSTP	Facility has been provided on the GST Portal to GSTPs, for applying for Non-Core Amendments in their Registration.
223	Composition	Reply to SCN for compulsory withdrawal from Composition Scheme	If proceedings for compulsory withdrawal from Composition Scheme is initiated by a Tax Official, against a composition taxpayer, then composition taxpayer can now reply to such SCN issued on GST Portal. (refer Rule 6(5) of the CGST Rules, 2017 & Form GST CMP -06)
224	Payment	Preferred banks list for taxpayer for making payment	<ul style="list-style-type: none"> <li>· Now upto 6 preferred banks will be shown to a taxpayer while making e-Payment on GST Portal.</li> <li>· When Taxpayer makes the first payment from GST portal, the selected bank will automatically get updated in the Preferred Banks list.</li> </ul>



**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<ul style="list-style-type: none"> <li>· Every time Taxpayer will make payment from a different bank it will be updated in the Preferred Banks list.</li> <li>· When a Taxpayer already having 6 banks in its preferred banks list, makes a payment with 7th bank, then that 7th bank will be added in the preferred banks and the least used bank will be <u>removed from the list.</u></li> <li>· Taxpayer can delete any of the preferred banks at any point of time.</li> </ul>
225	Assessment & Adjudication	Furnishing details of security/ surety	Taxpayer can now furnish details of security/ surety in prescribed form on GST Portal. After submitting the form online, they are required to furnish hard copy of original bank guarantee/ surety/ <u>security to the proper officer.</u> (refer Rule 98(4) of the CGST Rules, 2017 & Form GST ASMT-05)
226	API	Release of API related to Assessment &	<ul style="list-style-type: none"> <li>· Related to Unregistered persons</li> <li>· Related to Voluntary Payment</li> </ul>
227	Prosecution & Compounding	Application for compounding of offence	Taxpayer can now submit an application for compounding of offence <u>to Commissioner on GST Portal.</u> (refer Rule 162(1) of the CGST Rules, 2017 & Form GST CPD-01)
228	Appeals and Revision	Filing of an application for rectification of an order passed by an appellate authority	An application, for rectification of an order, passed by an appellate authority, by a taxpayer, has been made available on GST Portal.  (refer Section 161 of the CGST Act, 2017)
229	Refund	Download of notified statements & supporting documents	Taxpayer can upload notified statements and 5 supporting documents at the time of filing of refund application, RFD-01A. These statements and the refund application are now available for download to all tax officials ( of both Model I & II states & CBIC).  Note: Model-1 States and CBIC will have to use “download document” API for fetching the same and develop the facility for making them available to the refund processing officers on the back-office portal of <u>their systems.</u>
230	Appeals and Revision	Auto Approval of Appeal filed by Tax payer or Tax Department	<ul style="list-style-type: none"> <li>· Application for appeal has to be submitted by the Appellant (Taxpayer or Tax Department) to the First Appellate Authority. The appellant also needs to submit certified copies within &lt;7&gt; days from the date of application or within the time limit allowed. The Appellate Authority may either admit the appeal by issuing Final Acknowledgement or reject the application.</li> <li>· In case Appellate Authority fails to issue final acknowledgment to the appellant within stipulate time, then a system generated Final Acknowledgement will now be issued to the appellant with a remarks “subject to validation of certified copies”.</li> </ul>
231	API	Release of API related to Assessment & Adjudication	<ul style="list-style-type: none"> <li>· Assessment of Non-filers of Returns</li> <li>· Summary Assessment</li> <li>· Rectification of Mistakes</li> </ul>
232	Return	Removal of validation of 2% in Form GSTR-7	<ul style="list-style-type: none"> <li>· At the time of filing of Form GSTR 7, as of now, system checks if total amount deducted is 2% of the taxable value or not.</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<ul style="list-style-type: none"> <li>This check in table 3 and 4 in Form GSTR-7 is removed now. TDS Deductor will be free to report any value under CGST, SGST or IGST columns. System will not check if the amount reported is 2% of the amount paid to the deductee or not and if the CGST and SGST amount are deducted equally or not. Same is implemented in offline utility also.</li> </ul>
233	Return	Population of Data from EWB System into Form GSTR-1	<ul style="list-style-type: none"> <li>At the time of generating e-Way Bill for outward supply, taxpayers enters the detail of outward supplies such as invoice number, date, Quantity, Value, Tax, HSN code, and Consignee GSTIN etc.</li> <li>Taxpayers can now easily import these details of outward supply invoices, as indicated in the e-Way Bill, at the time of preparation of Form GSTR-1, by clicking the "Import EWB Data" button, on the GST Portal.</li> <li>On the GST Portal, the "Import EWB Data" button has been added in the following tiles of the Form GSTR-1 page : <ul style="list-style-type: none"> <li>Ø 4A, 4B, 4C, 6B, 6C - B2B Invoices</li> <li>Ø 5A, 5B - B2C (Large) Invoices</li> <li>Ø 12 - HSN-wise-summary of Outward Supplies</li> </ul> </li> <li>The FAQs and Manual for Importing Invoices from e-Way Bill System into Form GSTR-1 is available at link, as given below:  FAQs: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm</a>  User Manual: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_Importing_e-Way_Bill_Data_in_Form_GSTR-1.htm</a> </li> </ul>
234	API	Release of API related to Assessment & Adjudication	Restoration of Provisional Attachment
235	GST Practitioner	Preparation of Form GST RFD-11 by GSTP, on behalf of taxpayer	Tax payers can now select a GST Practitioner to prepare Letter of Undertaking, in Form GST RFD-11, to be filed by them. The GSTP can save draft of the LUT application. The taxpayer and GSTP would be able to work on the saved drafts of the application, saved by either of them. (refer Rule 96A of the CGST Rules, 2017 & Form GST RFD-11)
236	Refund	Removal of Date Level Validations in Offline statements	GST System presently stops a taxpayer from filing refund application, if there is a variation in Invoice Date, SB Date, EGM Date and BRIC/FIRC Date wrt each other. This validation of dates have now been removed in Offline statement utilities to be uploaded by a taxpayer, while filing Refund application in Form GST RFD-01A.
237	Refund	Inverted Tax Structure Statement 1A	While filing refund application on account of inverted rated duty structure, if the taxpayer enters his own GSTIN in the inward supply detail statement, in case of the import invoices of services or bill of entry of import of goods or inward supply from unregistered taxpayers, validation error thrown, on uploading such details to the GST Portal, has now been removed.
238	API	Changes in API	Changes have been made in following API :

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
			<ul style="list-style-type: none"> <li>· Prosecution &amp; Compounding (Prosecution - Add Notice, Compounding - Add Notice, Get Case Data, Add Order, Add Reply, Initiate Rectification, Reject Rectification)</li> <li>· Appeal (Appeal Registration, Appeal Rectification Request/Reject, Appeal By Higher Authority)</li> </ul>
239	Return	Form GSTR-9, Annual Return for 2017-18 to be filed by normal taxpayer	<ul style="list-style-type: none"> <li>· Facility to file Annual Return by normal taxpayers in Form GSTR 9, for Financial Year 2017-18, is now available at GST Portal.</li> <li>· The FAQs and Manual for Form GSTR-9 is available at link as given below: User Manual: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr9.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr9.htm</a> FAQs: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_gstr9.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_gstr9.htm</a></li> <li>· APIs for Form GSTR 9 has been released for CBIC/Model I States for back office integration. (refer Section 44 of the CGST Act, 2017 &amp; Rule 80 of the CGST Rules, 2017 )</li> </ul>
240	Return	Form GSTR-9A, Annual Return for 2017-18 for composition taxpayer	<ul style="list-style-type: none"> <li>· Facility to file Annual Return by composition taxpayers in Form GSTR 9A ,for Financial Year 2017-18, is now available at GST Portal.</li> <li>· The FAQs and Manual for Form GSTR-9A is available at link as given below: User Manual: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr9a.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_gstr9a.htm</a> FAQs: <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_gstr9a.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_gstr9a.htm</a></li> <li>· APIs for Form GSTR 9A has been released for CBIC/Model I States for back office integration. (refer Section 44 of the CGST Act, 2017 &amp; Rule 80 of the CGST Rules, 2017 )</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
241	Miscellaneous	Viewing & Downloading of month-wise Comparative Table on Liability Declared and Credit Claimed	<ul style="list-style-type: none"> <li>· A facility has been provided to normal taxpayers to view and download a report on tax liability as declared in their Form GSTR- 1 and as declared &amp; paid in their return filed in Form GSTR 3B. The new facility enables the taxpayers to view these two liabilities in one table for each return period at one place, which can be compared. <u>This will enable taxpayers to make good of any differences between</u></li> <li>· The taxpayers have also been provided information regarding data of Input tax credit (ITC) as claimed in their Form GSTR 3B and as accrued in Form GSTR 2A. Now taxpayers can see both these data sets and compare the input tax credit availed by them.</li> <li>· Taxpayer has been provided with facility to view the liability paid due to reverse charge as declared &amp; paid in Form GSTR 3B and as accrued in Form GSTR 2A, due to uploading of such details by the <u>supplier in Form GSTR-1.</u></li> <li>· Taxpayer can view and compare the liability related to exports &amp; SEZ supplies as declared in their Form GSTR-3B during the month [as per table 3.1(b)] and liability as declared in their Form GSTR-1 (Zero rated supplies) as per table 6A, 6B, 9A, 9B &amp; 9C of the Form <u>GSTR 1.</u></li> <li>· This functionality has been provided in Returns dashboard on the GST Portal to taxpayers under the headings “<u>Comparison of liability declared and ITC claimed</u>”.</li> <li>· The data can also be downloaded in Excel file for viewing and comparison later on.</li> </ul>
242	Registration	Revocation of cancellation of Registration	Facility for applying for revocation of suo moto cancellation of registration for the persons registered as OIDAR /TDS /TCS/NRTP category has been enabled on GST Portal. APIs for these functionalities have also been released for CBIC and Model I States.
243	Composition	Opting for Composition scheme w.e.f 01.04.2019 (Form GST CMP 02)	Option for Opting in for composition scheme, with effect from the first day of the next financial year 2019, in Form GST CMP -02, for normal registered taxpayers has been made available on the GST Portal. (refer Section 10 of the CGST Act, 2017 & Rule 3(3) of the <u>CGST Rules, 2017</u> )
244	API	Release of API	<ul style="list-style-type: none"> <li>· API related to Assessment &amp; Adjudication has been released</li> <li>· API changes has been made so that Adjudicating Authority/Revisionary Authority can issue Appeal Order/Revision Order with Place of supply</li> </ul>

**Status of Functionalities made available on GST Portal (Updated as on 09-May-2019)**

Sr. No	Module / Area	FORM/ Heading	FORM Components/Details
245	GST Practitioner	Preparation of Form GST REG-21 by GSTP, on behalf of NRTP/TDS/TCS/ OIDAR taxpayer	NRTP/TDS/TCS/OIDAR Tax payers can now select a GST Practitioner to apply for Revocation Application of registration, in Form GST REG-21, to be filed by them. The GSTP can save draft of the application. The taxpayer and GSTP would be able to work on the saved drafts of the application, saved by either of them. (refer Section 30 of the CGST Act, 2017 & Rule 23 of the CGST Rules, 2017 )
246	Return	Offline Utility for filing of Form GSTR-9A	Offline utility of Form GSTR-9A is made available in the download section of GST Portal for the composition taxpayers. The excel based offline utility is designed to help composition taxpayers to prepare their Form GSTR-9A offline. (refer Section 44(1) of the CGST Act, 2017 & Rule 80(1) of the CGST Rules, 2017
247	Return	Online filing of Form GSTR-9C & its Offline Utility	<ul style="list-style-type: none"> <li>· Facility for online filing of Form GSTR-9C, Audited Annual Accounts and Reconciliation Statement, has been made available on GST Portal to the taxpayers.</li> <li>· Offline utility of Form GSTR-9C is also made available in the download section of GST Portal for the taxpayers. The excel based offline utility is designed to help taxpayers to prepare their Form <u>GSTR-9C offline</u>. (refer Section 35(5) &amp; 44(2) of the CGST Act, 2017 &amp; Rule 80(3) of the CGST Rules, 2017 )</li> </ul>
248	Registration	Generation of User ID by unregistered users	<p>Any (unregistered) person who wishes to, seek Advance Ruling from the Authority or claim refund etc., can now obtain a User ID on the GST Portal and then file the relevant application.</p> <p><i>Services à User Services à 'Generate User ID for Unregistered Applicant'</i></p>
249	Registration	Passport number made non mandatory for NRTP Taxpayer	Giving passport number has been made optional for NRTP Taxpayers, while applying for a fresh registration while filing Part A of the registration application.
250	Registration	Alerts to tax officials on restoration of Application for Revocation of cancellation	Once the Application for Revocation of cancellation, that has been earlier 'Rejected' by the Tax Officer is Restored, an alert will be sent to tax officials of both Model I & II States/ UT/ CBIC ie alerts would now be sent to concerned authorities of State and Centre, both, of that particular state. This will happen when the Tax Official has approved the revocation application, and the GSTIN has now been restored successfully and now stands Active effective from date of cancellation.
251	API	Release of API related to Enforcement	<ul style="list-style-type: none"> <li>· Initiate Enquiry</li> <li>· Send Enquiry Response</li> <li>· Get Case Data Enquiry</li> <li>· Get Enquiry Alerts</li> </ul>