

GST PORTAL FOR TAXPAYERS

GSTN enable new functionalities deployed on the GST Portal for taxpayers

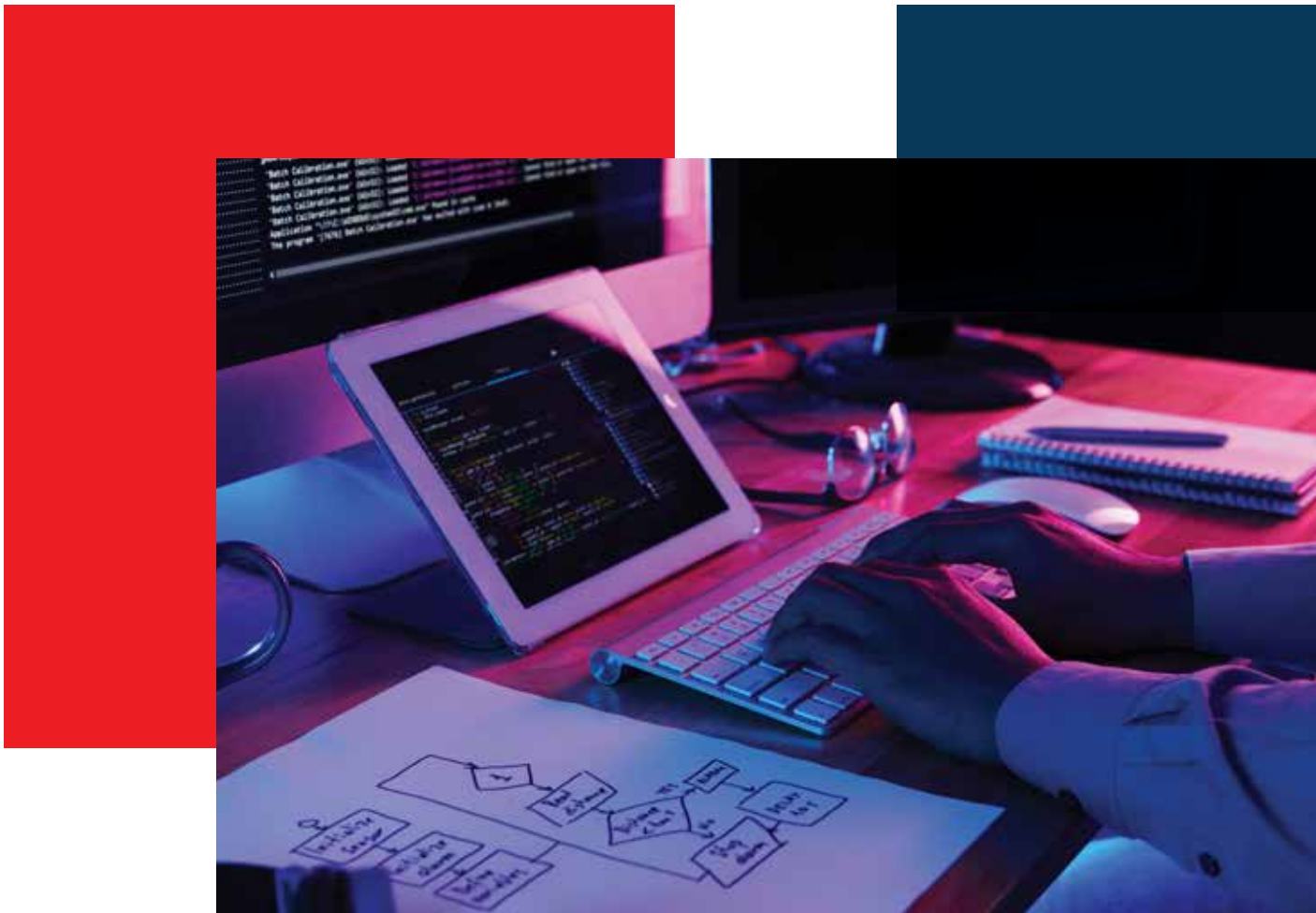
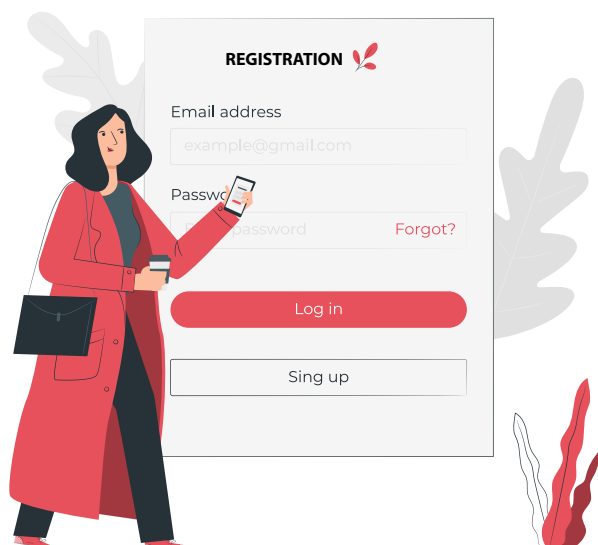


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REGISTRATION



1) WITHDRAWAL OF APPLICATION FOR CANCELLATION OF REGISTRATION IN FORM REG-16 BY TAXPAYERS:

Functionality has been introduced for taxpayers to withdraw their application for cancellation of registration, filed in Form REG-16, provided no action has been initiated the tax officer against their application.

2) PROVIDING EFFECTIVE DATE OF SUSPENSION IN TAXPAYER PROFILE:

Now the effective date of suspension of a taxpayer is also displayed on the Portal when his/her profile is accessed using "Search Taxpayer" functionality.

REFUND

1) CHANGE IN THE UNDERTAKING TO BE SUBMITTED BY TAXPAYER FOR ISSUANCE OF FORM PMT 03 BY TAX OFFICER:

To enable Tax Officer to issue PMT03, an undertaking has to be filed by the tax payers. The text in the undertaking from to be submitted by the taxpayer has been alerted to include both credit and cash ledgers for enabling re- credit of inadmissible refund amount to respective ledgers.



RETURNS



1) CHANGES MADE IN FORM GSTR-1/IFF:

To improve the taxpayer experience some enhancements have been done in GSTR-1/IFF user interface wherein taxpayers are provided with-

- A re-organized dashboard.
- Easy amendment and addition of records.
- Document counts on titles with colour coding.
- Increase in number of records per page.
- Recipient wise count of records.

2) CREATION OF MY MASTERS FACILITY IN FORM GSTR-1/IFF:

To help the taxpayer in making data entries faster and to reduce errors while creating their Statement of outward supplies in Form GSTR-1, 'My Master' facility has been created wherein taxpayers can save details of their recipients and suppliers and the HSN of the commodities they deal in for following two masters on the portal and in the offline tool:

- Product Master.
- Supplier/Recipient Master.

Now whenever a taxpayer enters data in the related field of GSTR-1 for which master exists, Offline tool/portal will fetch the details from the Master and will show the probable values in the drop down based on the key words entered. By selecting the dropdown, all the corresponding fields of that row shall be filled up automatically.

Taxpayers can also upload master created offline on GST common portal as JSON file to update their online master, and, similarly download the master created online and import it in the offline tool to update his master created offline.

3) ALLOWING ENTRY OF SUSPENDED GSTINS AS RECIPIENTS IN FORM GSTR 1/IFF (B2B TABLES):

The system used to return an error message if a supplier entered GSTIN of a suspended taxpayer in the B2B, B2BA, CDNR and CDNRA tables of Form GSTR-1/IFF. This validation has now been removed and taxpayer would be able to enter a suspended GSTIN as a recipient of taxable supplies in respective tables of Form GSTR-1/IFF.

4) INTEREST CALCULATOR IN GSTR-3B

To facilitate taxpayers in doing self-assessment, the new functionality of interest calculator is being released in GSTR-3B. This functionality will assist taxpayers in calculating the interest applicable for delayed filing of returns. Taxpayers will have to verify and discharge the correct interest liability as per law, as payment of interest is a statutory compliance.

INTEREST COMPUTATION

The interest computed by the system has been aligned with the Section-50 of the CGST Act, 2017, as amended. Consequently, interest liability for respect of supplies made during the present tax-period and declared in the GSTR-3B for this period will be calculated only on that portion of the tax which is paid by debiting the electronic cash ledger, i.e., tax paid in cash. With respect to the liability pertaining to the previous tax-period(s), and paid in later GSTR-3B, the interest will be computed for the entire liability, whether paid by debiting the electronic cash ledger or electronic credit ledger.

AUTO-POPULATION OF SYSTEM COMPUTED INTEREST

This new functionality will compute the minimum interest applicable on the basis of the values declared by the taxpayers in GSTR-3B for a particular tax-period. This system computed interest will be auto-populated in Table-5.1 of GSTR-3B for the next tax-period, the way it is done for the late fees at present. The system computed interest values auto-populated in next GSTR-3B return will be kept editable, initially. However, the system generated PDF of filed GSTR-3B will contain both values: the System computed interest, and the user paid interest values.

APPEALS



1) INTEGRATION OF APPEAL MODULE WITH ENFORCEMENT MODULE:

The Enforcement module has now been integrated with Appeal module. The taxpayers will now be able to file an online appeal against orders passed by an Enforcement Officer.

2) INTEGRATION OF APPEAL MODULE WITH ASSESSMENT MODULE:

The Assessment module has now been integrated with Appeal module. The taxpayers will now be able to file an online appeal against orders passed by a Tax Officer.

3) REMOVAL OF VALIDATION FOR ALL MINOR HEAD EXCEPT TAX/CESS IN FORMS GST APL-01, FOR REFUND MODULE:

To allow the applicant to file Appeal for interest on delayed grant of refund, the earlier validation on value of the interest and penalty amounts to not exceed the claimed amount/amount in the original order, has been removed from the Appeal from APL-01.

ENFORCEMENT

1) UPDATING THE DESCRIPTION IN LEDGERS FOR MOV-11, RECTIFIED MOV-9/MOV-11:

In case an order/rectification order is issued in Form GST MOV09/11, the description in the liability ledger has now been updated to indicate the Demand Type.

2) RECTIFICATION OF ORDER (DRC-08) FUNCTIONALITY IN ENFORCEMENT MODULE (FOR MOV-09/11 ORDERS):

For cases where the Tax officer rectifies the demand order (Form GST DRC-07) or issues Rectification/withdrawal order (From GST DRC-08) in transit cases, following functionality has been enabled for the Tax- payers:

- Orders in Forms MOV-09/11 have been provided with a hyperlink “Request for rectification”, by clicking which, the details of relevant order will get auto populated and the taxpayer will be able to choose the reason for rectification and also enter explanatory text against each selected reason, upload attachments, if needed, verify and submit the same.



RECOVERY

1) FILING OF APPLICATION IN FORM GST DRC-20 BY TAXPAYER FOR PAYMENT OF RECOVERY AMOUNT IN INSTALMENTS OR SEEKING EXTENSION OF TIME:

- In view of Notification No. 03/2019-CT (Rated), dated 29.03.2019, which, inter alia, provides for the registered person to file an application in FORM GST DRC-20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in instalments in accordance with the provision of section 80.
- The above notification also empowers the commissioner to issue an order in FORM GST DRC-21, allowing the taxable person further time to make payment and/or to pay the amount in monthly instalments, not exceeding, twenty-four, as he may deem fit.
- The taxpayer will now be able to file an application seeking extension of time for payment or request for allowing payment in instalments provided the demand is not less than Rs 25000.

MISCELLANEOUS

1) ENABLING EVC FOR ALL TAXPAYER:

- Earlier all taxpayers registered as companies were mandatorily required to use DSC for all online processes on the GST portal.
- Now, the facility of using EVC, in addition to DSC, has been extended to such taxpayers.



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