



GOODS AND SERVICES TAX NETWORK

New Functionalities made available for Taxpayers on GST Portal (March, 2021)

New Functionalities pertaining to modules of:

1.	<u>Registration.....</u>	<u>2</u>
2.	<u>Returns</u>	<u>2</u>
3.	<u>Refund.....</u>	<u>3</u>
4.	<u>Audit.....</u>	<u>3</u>
5.	<u>Front Office.....</u>	<u>3</u>
6.	<u>Webinars conducted.....</u>	<u>3</u>

1 - Registration

S.No	Form/ Functionality	Functionality made available for Taxpayers
1	Assignment of new applications of registration, in certain cases, with same PAN and in same State/ UT	New registration applications of the applicants, whose previous application for registration were either rejected by Tax Officer or whose GSTIN was cancelled (either suo-moto or if surrendered by the taxpayer), will now be assigned to the respective authority of the State or Centre (who have earlier rejected the same), whenever these applicants/ taxpayers apply for registration under the same PAN and within the same State/ UT.
2	Aadhaar Authentication enabled for Persons/ applicants applying for GST registration through MCA portal in SPICe -AGILE Form	Persons/ applicants applying for new registration in GST, through MCA portal in SPICe -AGILE Form, can now opt for Aadhaar Authentication (while applying for registration).
3	Disabling entering Aadhaar number by Taxpayers/Applicants in registration application	The field for entering Aadhaar number has been disabled for: - Taxpayers in following scenarios. - While adding Authorised Signatory/Authorised Representative through Non-Core amendment of registration. - While adding Promoter/ Partner through Core amendment of registration. - Applicants/ taxpayers adding details of Authorised Representative in New Registration application.
4	Selection of Core Business Activity by existing Taxpayers on the GST Portal	The existing taxpayers have been provided with a functionality on the GST portal to select their core business activity. They can select one of the following categories as their core business activity, based on their turnover: - Manufacturer - Wholesaler/Distributors/ Retailers - Service Providers and others

2 - Returns

S.No	Form/ Functionality	Functionality made available for Taxpayers
1	RESET button enabled on GST Portal for Form GSTR-1/ IFF (Invoice Furnishing Facility)	Normal taxpayers, irrespective of their filing profile (of quarterly or monthly), have now been provided with a RESET button on the GST Portal, in Form GSTR-1/IFF. This will enable them to delete the entire saved data, for the specific return period, but not yet submitted or filed their Form GSTR-1/IFF.
2	Reporting and paying interest & other amounts, in Form GSTR-5A by OIDAR registrants	A person registered as OIDAR can now declare interest and any other liabilities in Table 6 - Interest or any other amount of their Form GSTR 5A and discharge it through Electronic Cash Ledger.
3	Download of Table 5 data, after filing, enabled for Form GST ITC-04	Registered manufacturers who are required to file quarterly Form GST ITC-04 (to furnish details of inputs or capital goods, sent to a job worker without payment of tax), can now download the data of Table 5 of Form GST ITC-04 (on the GST Portal), after filing the Form, when there is change in the state code, due to merger or creation of a State/ UT. This is to download data, when there is change in State/ UT code, before the goods are received back.

3 - Refunds

SI No	Form/ Functionality	Functionality made available for Taxpayers
1	Filing of refund application in Form GST RFD-01, by exporter of services (with payment of tax), in cases of Foreign exchange fluctuations	The system earlier validated the refund amount claimed by the exporter of services (with payment of tax), against the proceeds realised (against exports, as submitted by the claimant in form of FIRC). If the value realised mentioned in BRC/FIRC column, was less than the refund amount claimed, then such taxpayers were not allowed to file their refund application on GST Portal. This validation has now been removed and taxpayer will be able to file refund application now in such cases (As the value realised in BRC/FIRC may fluctuate due to foreign exchange fluctuations and net realisation may be less than the refund amount).

4 - Audit

S.No	Form/ Functionality	Functionality made available for Taxpayers
1	Audit related functionalities made available to taxpayers	- All notices and report issued by tax official will be available to taxpayers under 'Additional Notices and Orders' - Taxpayer can reply to the audit notices and can upload document - Taxpayer can accept/reject/pay the liabilities, discrepancy-wise, as outlined in the Notice for Discrepancies or in Addl. Notice for Discrepancies (if any) or in Audit Report (Form GST ADT-02). - Taxpayers can apply for Adjourment or for extension of the date of Audit to the tax officer

5 - Front Office

S.No	Form/ Functionality	Functionality made available for Taxpayers
1	Status of Aadhaar authentication or E-KYC verification of a GSTIN in search taxpayer functionality	In the Search Taxpayer functionality (both pre-login and post login), the user will now be shown status of Aadhaar authentication or E-KYC verification of the searched GSTIN.
2	Change in label and functionality of HSN / Service Classification Code Tax Rate search	The label for "Search HSN / Service Classification Code Tax Rate" has now been changed to "Search HSN Code". The functionality also has been enhanced wherein if the user searches for an item or a HSN code, the output is displayed systematically under the associated Chapter head, the description of the keyed-in HSN code and also other associated HSN codes (all hyperlinked) along with it. (Services> User Services > Search HSN Code).

6 - Webinars conducted

S.No.	Topic	Language
		English
1	Webinar on e-Invoicing for Taxpayers (especially for those who are going to start e-invoicing from 01.04.2021 onwards)	https://youtu.be/Tadpm_a_xikA

**Thanking You
Team GSTN**