



GOODS AND SERVICES TAX NETWORK

New Functionalities made available for Taxpayers on GST Portal (April - June, 2021)

New Functionalities pertaining to modules of:

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1 - Registration

SI No	Form/ Functionality	Functionality made available for Taxpayers
1	Extension in date of filing of revocation application of cancellation in Form GST REG-21	<p>The time for filing the 'Application for Revocation of Cancellation' for those applicants, for whom the due date to file the same falls between 15th April to 30th May, 2021, has been extended till 31st May, 2021.</p> <p>Remarks: Further extended till 30th June, 2021, vide Notification No. 24/2021 CT dated 01.06.2021.</p>

2 - Returns

SI No	Form/ Functionality	Functionality made available for Taxpayers
1	Moving the records saved in IFF, to later months of same Quarter, by taxpayers under QRMP Scheme	<p>The taxpayers under QRMP Scheme have been provided with an optional Invoice Furnishing Facility (IFF), to furnish details of their B2B Invoices and amendments thereto, for first two months of a quarter. Following enhancements have been made in IFF:</p> <ul style="list-style-type: none"> • Taxpayers can now MOVE the records saved in their IFF of first month of a quarter (if the time for filing it has expired) to IFF of second month of the quarter. • Taxpayers can also MOVE the records saved in IFF of first month & second month of the quarter (if the time for filing it has expired) to their quarterly Form GSTR-1 (of the same quarter). Please note that the records can be moved only within a quarter. • While preparing IFF/GSTR-1 (of later months of same quarter) online, in case of saved records, taxpayers will get a pop-up prompting them to either MOVE the records by selecting YES or delete them by selecting NO. <p>Note: Records under submitted (or filed) stage cannot be moved by above functionality.</p>
2	Auto population of GSTR-3B liability, for taxpayers under QRMP Scheme, from their IFF and GSTR 1	<p>A taxpayer under QRMP Scheme can declare their liability through optional IFF for Month 1 and Month 2 of a quarter & Form GSTR-1 for Month 3 of the quarter. Declaration of liability in these forms, would now be auto-populated in their Form GSTR-3B (Quarterly) of that quarter, based on their filed Form GSTR-1 and IFF.</p>
3	Extension in due dates/ relaxations in filing GST related compliances by taxpayers, on account of COVID Pandemic	<p>The Government has announced certain relaxations in filing of returns and other GST related compliances by taxpayers, on account of the prevailing COVID pandemic. To know more about the same, please click the following links:</p> <ul style="list-style-type: none"> • Generation of Form GSTR-2B for April 2021: https://www.gst.gov.in/newsandupdates/read/473 • Waiver of interest and late fee for normal taxpayers (filing return on monthly or quarterly basis) and composition taxpayers: https://www.gst.gov.in/newsandupdates/read/478 https://www.gst.gov.in/newsandupdates/read/477 • Extension in dates of various GST Compliances for GST Taxpayers https://www.gst.gov.in/newsandupdates/read/475 • Relief to taxpayers, regarding late fee, for delay in filing Form GSTR-3B returns https://www.gst.gov.in/newsandupdates/read/479 • Taxpayers registered under the Companies Act, 2013, can now file their Form GSTR-1 and Form GSTR-3B with EVC, apart from filing it with DSC, till 31st May, 2021, as notified by the Government. <p>Remarks: Further extended till 31st August, 2021, vide Notification No. 27/2021 CT dated 01.06.2021.</p>

New Functionalities made available for Taxpayers on GST Portal during April-June, 2021

SI No	Form/ Functionality	Functionality made available for Taxpayers
4	Auto Generation of Form GSTR-2B, for the taxpayers under QRMP scheme	<ul style="list-style-type: none"> Taxpayers can now <u>view and download</u> their system generated Quarterly Form GSTR-2B, for Jan-March, 2021 quarter, by clicking on Auto-drafted ITC statement for the quarter on 14th April, 2021, by selecting the last month of the quarter (M3). Form GSTR-2B contains details of <u>filed</u> IFFs (for Month M1 & M2) & <u>filed</u> Form GSTR 1 (for Month M3). Form GSTR 2B has two sections of ITC i.e. ITC available and ITC not available (which flows from the supplier's filed IFF & Form GSTR-1, imports etc.). It also contains tax liability of the taxpayer (which flows from the taxpayers own filed IFF & Form GSTR-1). The default view of Form GSTR-2B is <u>quarterly</u>. However to view Form GSTR-2B of a particular month (M1, M2 or M3), taxpayer has an option to select appropriate month, from the view drop-down to view that month's data. A hyperlink 'View advisory' has also been provided, which on clicking displays the criteria/ cut-off dates considered for generation of quarterly GSTR-2B, as a pop-up, with details of Supplies from/type i.e. Monthly taxpayer, Taxpayer in QRMP Scheme, NRTP, ISD & Import from Overseas/SEZs, and 'From date' and 'To date' based on which Form GSTR-2B has been generated.
5	Use of Matching Offline Tool by the taxpayers under QRMP scheme	<ul style="list-style-type: none"> The Matching Offline Tool has been updated and now taxpayers under QRMP Scheme will also be able to use it. The system generated Form GSTR-2B JSON file can be used for matching details, as available with them in their purchase register, using the updated Matching Offline Tool. Taxpayers under QRMP Scheme can now navigate to Services > Returns > Returns Dashboard, select the Financial Year and Return Filing Period > SEARCH and click on Download button on Auto – drafted ITC Statement – GSTR -2B file to download system generated Form GSTR-2B JSON file, for opening and matching it in the matching tool. In the Matching tool dashboard page, an option to select the quarter has been provided and in the purchase register, quarters Apr-Jun, Jul-Sep, Oct-Dec and Jan-Mar have been added as the tax periods.
6	Auto-population in Form GSTR-3B of ITC, for taxpayers in QRMP Scheme	<ul style="list-style-type: none"> Figures of <u>ITC available and ITC to be reversed</u>, will now be <u>auto-populated in Table 4 of Form GSTR-3B</u> of the taxpayers under QRMP scheme, from their system generated quarterly Form GSTR-2B. On the GSTR-3B dashboard page, an additional button 'System computed GSTR-3B' has also been provided, by clicking which system computed Form GSTR-3B can be <u>downloaded</u> in PDF format. Taxpayer under QRMP scheme can <u>edit</u> the auto-drafted values as per their records and save the updated details in their Form GSTR-3B. The system will show <u>a warning message</u> to taxpayers in case ITC available is increased by more than 5% or ITC to be reversed is reduced even partially, by them. However, the system <u>will not stop</u> the filing of Form GSTR-3B in these cases.
7	Auto-population of liability in Form GSTR-3B, for taxpayers under QRMP Scheme	<p>Liability in Table-3 (except 3.1(d)) of Form GSTR-3B, for the taxpayers under QRMP Scheme, will now be <u>auto-populated</u> on the basis of Filed quarterly Form GSTR-1 (of Month 3) and Filed IFF (of Month 1 & 2). Liability of table 3.1 (d) is auto-populated from the filer's Form GSTR 2B.</p> <p><u>Note:</u> Data saved/ submitted in Form GSTR-1 or in IFF, will <u>not be</u> auto-populated as Liability, in Table-3 of Form GSTR 3B.</p>
8	Generation of Form GSTR-11, based on Form GSTR-1/5	<p>UIN holders are required to file details of purchases (inward supplies) in their Form GSTR-11. Now their Form GSTR-11 will be generated on the basis of Form GSTR-1 & Form GSTR-5, filed by their supplier taxpayers. This will facilitate UIN holder's in filing their refund claim.</p>

3 - Refund

SI No	Form/ Functionality	Functionality made available for Taxpayers
1	Filing for refund of accumulated ITC by taxpayers making exempt/ nil-rated supplies, by selecting an option of not having an LUT number in the refund application	<ul style="list-style-type: none"> A taxpayer is required to enter a valid LUT number, while applying for refund of accumulated ITC, on account of exports of goods and services without payment of tax and supplies made to SEZ without payment of tax. To enable a taxpayer making exempt and/or nil-rated supplies, without LUT, to file a refund application (as they don't have a valid LUT number to enter in the refund application), the Form RFD-01 has now been modified. At the time of refund filing, such taxpayers would now be asked to select one of the following options: <ul style="list-style-type: none"> I have a valid LUT number. I don't have a valid LUT number, since I am making only exempt/ nil rated supplies. Such taxpayers can now select the second option to proceed with filing of their refund applications.

4 - Ledgers

SI No	Form/ Functionality	Functionality made available for Taxpayers
1	Facility to view ledger for 12 months and its download	Taxpayers have now been provided with a facility to view their ledgers (viz. Electronic Credit Ledger, Electronic Cash Ledger and Electronic Liability Register (Part-I & II)) on their dash board, for a period of 12 months, instead of 06 months earlier. The details can now also be downloaded in pdf and Excel formats.
2	Transfer of amount in cash ledger, between major/minor heads, by Temp ID holders and unregistered applicants	Temp ID holders and unregistered applicants have also now been provided with the functionality, to transfer the amount within cash ledger from one major/minor head to another major/minor head, through Form GST PMT-09.
3	Negative liability statement made available to composition taxpayers	<ul style="list-style-type: none"> In case of a negative liability in any tax period of a composition taxpayer (and if no amount is required to be paid by the taxpayer (during that period)), the said negative liability will be maintained in Negative liability statement. This negative balance lying in the negative liability statement will be automatically adjusted against the liabilities of subsequent tax period(s). The statement would be accessible to them, post-login, by navigating to Services > Ledgers > Negative Liability Statement.

5 – Front Office

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

6 – Webinars Conducted

S.No.	Topic	Language		
		English	Hindi	Tamil
1	New Taxpayer Functionalities related to Registration and Returns	https://youtu.be/IgFpQ5HaC1A	https://youtu.be/8pgrk3IjHq4	https://youtu.be/ht7iwVWEhmY
2	New functionalities related to Refunds	https://youtu.be/Y18BT2vZwEI	https://youtu.be/oUAE_R8tc	https://youtu.be/-70ZzGONNAY