



GOODS AND SERVICES TAX NETWORK

New Functionalities made available for Taxpayers on GST Portal (May, 2022)

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1. Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Bank Account Validation of Taxpayers	- To establish correctness of the bank account and to verify whether it matches with the PAN of the business, validation of the bank account details provided at the time of GST Registration/ Creation of Temp ID by the taxpayers is being done with CBDT database. - The status based on validation result is displayed to the registered taxpayers and Temp ID holders on their dashboard. - Taxpayers and Temp ID holders can verify their Bank account status in their profile by clicking on the Bank Account Status link under Quick Links.

2. Returns

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Improvements made in filing process of GSTR-4 (Annual)	- Taxpayers who opt for Composition Levy are required to file an annual return in Form GSTR-4 from FY 2019-20 onwards. - Several taxpayers were earlier filing GSTR-4 without filling up the required details in Table-6 of the said form with the result that the amount paid through Form CMP-08s became excess tax paid and got credited to Negative Liability Statement. - To prevent taxpayers from making this mistake, they are now shown a warning message, <i>"Table 4A to 4D and Table 6 outward supplies are required to be filled by taxpayer"</i>. - A reconciliation statement is also shown if difference occurs in table 5 and 6. - In addition, for taxpayer who have already filed Form GSTR-4 wrongly for the FY2019-20 and/ or FY2020-21, a code was deployed to update the Ledger Tables for correcting the negative liability, in the backend.

2	Changes in Table 12 of Form GSTR1 for enabling HSN validation for taxpayers with AATO more than Rs 5 Crore	- The taxpayers are required to furnish HSN wise summary of outward supplies in Table 12 of Form GSTR-1 on the basis of their Annual Aggregate Turnover (AATO) as per the following scheme: - Taxpayers with AATO of up-to Rs 5 crore have to report their supplies at minimum 4 digit and maximum 8 digit HSN/SAC code for their B2B supplies. - Taxpayers with AATO of more than 5 Crore have to report their supplies at minimum 6 digit and maximum 8 digit HSN/SAC code for B2B and B2C supplies. - Accordingly, a phase wise AATO based validation has been built into the system to ensure that taxpayers with AATO of up-to Rs 5 crore have to report minimum 2 digit HSN and more than Rs 5 crore have to report minimum 4 digit HSN in table 12 of GSTR-1 in the phase 1 of HSN validation at the portal.
3	Changes made in Form GSTR-11	- The placement of 'INITIATE PRE-FILL OF GSTR-11' button has now been changed to right side corner of the screen. - As and when a user clicks on this button, a warning message, "You are about to initiate the auto population of filed GSTR-1/5 records in your Form GSTR-11. You may view/Edit/Delete the auto populated records in the respective GSTR-11 tables. Do you want to proceed?" would be displayed.

3. Refund

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Facility to apply for Temp User ID by an unregistered persons for claiming refund on GST Portal	- The un-registered persons will now be able to apply for Temp User ID on GST Portal by selecting the reason for registration as, "To claim Refund". - They will be able to add their bank account details at the time of applying for Temp ID and subsequently edit their profile in respect of Authorized Signatory, Address and Bank Account details, if required. - They can subsequently file for refund under the appropriate category on the Portal using their Temp ID credentials.

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Thanking You
Team GSTN