



Lawgics

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Section 146 of CGST Act, 2017

146. Common Portal.

The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.

Our Interpretation

Section 146	<p>This section deals with notification of common portal for various purposes upon recommendation by the GST Council.</p> <p>The Central government has notified www.gst.gov.in as the Common GST Electronic portal vide Notification No. 04/2017-Central Tax dated 19-06-2017.</p> <p>This common portal facilitates registration, tax payment, filing of returns, computation and settlement of integrated tax, and other prescribed purposes. The common portal is not merely a platform or a repository of invoices uploaded by taxpayers.</p> <p>The Central government has notified www.ewaybillgst.gov.in as the Common GST Electronic Portal for furnishing electronic way bill vide Notification No.09/2018 – CT dated 23-01-2017.</p> <p>Nationwide E-way bill system is being driven by common portal www.ewaybillgst.gov.in. This would facilitate Generation, cancellation and rejection of E-way bill, access to various reports in E-way bill, creation of various masters and other prescribed purpose.</p>
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