

RECENT DEVELOPMENTS IN GSTN PORTAL

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GSTN Portal serves as a front-end to the IT ecosystem of tax payment in India. The CBIC and State tax department act as back end to system. GSTN Portal act as Intermediary for administration processes like registration approval, assessment, audit adjudication, Refund, etc....

The front-end system of GSTN will provide for the following functions:

- Filing Registration Application
- Filing returns
- Challan Creation for Tax Payment
- IGST payment settlement
- Generation of Business Intelligence and Analytics

In many instances there is lack of synchronization between the GST law and GSTN Portal. The following are the technical developments in GSTN portal which are in progress and also certain developments have been implemented.....

- Single Refund Application can be filed for Multiple Financial years
- Rounding off tax in section 170 but GSTN portal does not permit the same
- GSTR-1 returns do not allow multiple B2CS Amendment to B2B
- Functionality to link Multiple invoices with a Single Credit Note
- Non-availability of date of filing of the GST returns by the vendor
- No possibility to track the amendment of any invoices
- Inability to provide negative values in GSTR 3B
- Scrapping of new returns format proposed last year and streamlining the existing GSTR-1 and GSTR-3B returns
- A Matching tool for taxpayers on the GST portal to match the details of purchase register and GSTR 2A.
- Communication channel between buyer and supplier, to communicate with vendor for the missing invoices
- Disclosure status of registration and refund application on the portal dashboard
- Compilation of common errors encountered by taxpayers on the portal and the solutions thereof, along with videos
- Option to download GSTR 2A for up to 500 transactions immediately as opposed to the current practice where taxpayers are required to raise a request for generation of Form GSTR 2A in excel form.
- Additional columns in Form GSTR 2A to include date of filing of GSTR 1 and GSTR 3B of the vendor.

- In case of amended invoices, Form GSTR 2A shall show both amendment date and original return filing date which shall help in keeping track of the amended invoices.
- IGST paid on import of goods to be directly flown to the GST portal from ICEGATE (Indian Customs Electronic Gateway) and displayed on the dashboard of the GST portal.
- Auto-calculation of liability in GSTR 3B based on the data furnished in GSTR 1 in order to reduce the chances of difference between GSTR 1 and GSTR 3B.
- Linking of Form GSTR 2A and ICEGATE to GSTR 3B for auto-flow of ITC with the facility to edit the amount at the user's end.
- Delinking of original invoice details with credit and debit notes as well as amendments to credit/debit notes so that the taxpayers are not required to report the original invoice details while filing GSTR 1 and GSTR 6.

The following are the Recent Developments in GSTN Portal

1. Simplification of Refund Process

- Single Refund Application can be filed for Multiple Financial years
- Earlier refund was allowed to be filed for any period falling within the same FY - 37/2018
- Refund application by clubbing different months across successive financial years. (Circular no 135/05/2020- GST 31/3/2020)
- Period 01-01-2020 to 31-06-2020 (Jan 20 to June 20) which is covering two different financial years.
- Overall period of 2 years for filing refund claim to be considered
- Any deficiency memo would mean refund claim will be filed on the date of re-filing

2. TCS Amendments

- Earlier the E commerce operators were able to make the amendment only once in Table 4 of GSTR 8
- Provision to make amendment, multiple times, in Table 4 of Form GSTR-8 by E commerce operators liable to collect TCS under section 52 while filing their GSTR 8

3. TCS facility extended to composition taxpayers

- Composition suppliers e.g. Restaurant Services can take necessary actions in their TDS/TCS credit received form
- TCS will be auto populated to respective composition suppliers
- They can accept/Reject

- For accepted transactions- credited to Electronic cash ledger of composition taxpayers
- For rejected transactions- Amount would be shown to E commerce operators for correction
- E-commerce operators add GSTIN of such composition suppliers in GSTR 8

4. Filing of GSTR -4 Annual Return by Composition Taxpayers on GSTN Portal

- With effect from 01.4.2019, GSTR 4 annual return on annual basis
- Even Nil return can be filed if no transactions
- Due date is extended to 31.10.2020
- Logon to your dashboard, click on Services > Returns > Annual Return >Select FY>Search>GSTR 4> FILE THE RETURN
- GSTR 4 can be filed if Form CMP 08 of that financial year has been filed
- Form GSTR-4 Annual Return, once filed, can't be revised
- Online filing tool is available and offline tool to file GSTR 4 is yet to be made available
- GSTR 4 quarterly is applicable only up to 31.3.2019 and from 01.4.2019 GSTR 4 Annual Return is applicable

5. Implementation of Delinking Credit/Debit Notes on the GSTN Portal

- Original invoice number was mandatorily required to be quoted by the taxpayers, while reporting a Credit Note or Debit Note in Form GSTR-1 or Form GSTR-6
- Facilities
- Report in their Form GSTR-1 or in Form GSTR-6, single credit note, or debit note issued in respect of multiple invoices
- Choose the note supply type as Regular, SEZ, DE, Export etc., to identify the table to which such credit note or debit note pertains
- Indicate Place of Supply (POS) against each credit note or debit note, to identify the supply type i.e. Intra-State or Inter-State
- Debit /Credit Notes can be declared with tax amount, but without any taxable value also i.e. if credit note or debit note is issued for difference in tax rate only, then note value can be reported as 'Zero'. Only tax amount will have to be entered in such cases.
- Similar changes have been made while reporting amendments to credit note or debit note
- Changes in Refund module
- Report such credit notes or debit notes in statements without mentioning the related invoice number.
- Refund application of different types/ cases like Export, SEZ, Inverted Duty Structure

6. SMS facility for Nil Filing of GSTR-1/GSTR 3B

- Facility to file return on the portal will also be available
- Taxpayers have already been enabled to file their GSTR-3B return through SMS
- 'NIL<space>R1<space>15-digit GSTIN<space> Tax period in MMYYYY format and send it to 14409 from the registered mobile number.
- Taxpayer will receive a six-digit verification code through SMS
- The taxpayer has to send another SMS CNF<space>R1<space>06-digit verification code
- Success message with Application Reference Number (ARN)
- FORM GSTR-3B can also be filed as Nil by using the same steps as above and using 3B instead of R1

7. Aadhar Authentication

- Notification No 62/2020-CT dated 20.8.2020
- All types of persons applying for GST Registrations
- Authorized Signatories can opt to undergo E-KYC Authentication of Aadhar Number
- Applicants who do not provide Aadhar or Aadhar not validated would be subject to site verification by the tax department
- On successful Authentication of Aadhar registration will be deemed to be approved within 3 working days
- If Aadhar Authentication is not opted or if it fails and if no SCN issued, then registration is deemed to be approved
- In case SCN is issued then applicant should reply within seven days
- Persons already registered is not required for Aadhar Authentication

8. Form GST PMT-09

- Rule 87(13) and Form GST PMT-09 made effective w.e.f 21st April 2020
- Form GST PMT-09 is now available on GST portal and it enables a taxpayer to make intra-head or inter-head transfer of amount available in Electronic Cash Ledger.
- A Taxpayer can file GST PMT 09 for transfer of any amount of tax, interest, penalty, fee or others available under one (major or minor) head to another (major or minor) head in the Electronic Cash Ledger
- To file Form GST PMT-09 taxpayers are required to login on GST portal with valid credentials and navigate to Services > Ledgers > Electronic Cash Ledger > File GST PMT-09 For Transfer of Amount option.
- ARN is generated

- Electronic Cash ledger will get updated after successful filing of Form GST PMT-09.

9. New Functionality for registration of IRP/RP (Insolvency Resolution Professional)

- IRP/RP can apply for new registration in GSTN Portal
- They can apply in each state
- Register as 'Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP'
- The New Registration application shall be submitted electronically on GST Portal under DSC of the IRP/RP
- Change in IRP/RP after initial appointment would be deemed to be change of authorized signatory
- The date of commencement of business for IRP/RPs will be date of their appointment
- Compliance liabilities will also come into effect from the date of their appointment

10. Table 8A of Form GSTR 9

- GSTR 9 has separate column for reconciling credit as per GSTR 2A with credits as per GSTR 3B - Government admits that data as per GSTR 2A is not static
- **For 2018-2019**
- Document wise details of Table 8A of Form GSTR9
- GSTR 1 **filed** by the supplier
- GSTR 1 **submitted/Uploaded**- Not in Table 8A but can be GSTR 2A
- Excel download - Reconciliation between Table 8A and GSTR 2A
- To download, navigate to Services > Returns > Annual Return > Form GSTR-9 (PREPARE ONLINE) > DOWNLOAD TABLE 8A DOCUMENT DETAILS option.

11. Bill of Entry details in respect of import of Goods in GSTR-2A

- GSTN has enabled the facility to check Bill of Entry information in respect of GST paid at the time of "Import of goods" from Overseas and SEZ units/developers in GSTR-2A.
- Importer can view the below details in his GSTR-2A like Date, Port code, BE number, Taxable value and IGST

12. Linking of ICEGATE with GSTN Portal

- Helps in comparing the credit on import of goods as per Customs with the credits accounted in the books
- Does not include tax paid on Courier Bill of Entry
- Separate tile for verification of credit relating to purchase of goods from SEZ

- Port code mentioned in the report can help in identifying whether goods imported by Sea or Air