



GOODS AND SERVICES TAX NETWORK

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

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1. Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Enabling CORE Amendment Link For Taxpayers who fail To Update Bank account	<ul style="list-style-type: none"> If the taxpayers failed to update their bank account details on the GST Portal, within specified period, post grant of registration, they were previously barred from filing an application for core amendment in their Registration details. There could be scenarios, such as, updating bank account details through a non-core amendment, which would fail if their name were to be updated in CBDT database post grant of registration. To handle such scenarios, filing of core amendment applications, pending bank account updation, has been enabled on the Portal for newly registered taxpayers.

2. Returns

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Changes implemented in Form GSTR-3B	<ul style="list-style-type: none"> As per section 9(5) of the CGST Act, 2017, Electronic Commerce Operators (ECOs) are required to pay tax on supply of certain services notified by the government, such as, Passenger Transport, Accommodation, Housekeeping & Restaurant Services, made through them. For reporting of such supplies, a new Table 3.1.1 has been added in Form GSTR-3B from the tax period July 2022' onwards as Notified vide Notn. No. 14/2022 – Central Tax, dated 05th July, 2022, wherein both, ECOs and registered persons making such supplies, are required to furnish details of these supplies.
2	Late fee waiver up to 28 th July, 2022, for delayed filing of return in Form GSTR-4 (Annual) for the FY 2021-22	<ul style="list-style-type: none"> As per Notn. No. 12/2022-CT, dated 5th July, 2022, the late fee was waived for filing of return in Form GSTR-4 (Annual) till 28th July, 2022. If a taxpayer had filed Form GSTR-4 earlier with payment of late fee, the same has been refunded by the system and credited to the electronic cash ledger of the concerned taxpayers.
3	Generation of GSTR-11 based on GSTR-1 / 5 for UIN holders	<ul style="list-style-type: none"> UIN holders file details of inward supplies in Form GSTR-11 on quarterly basis and subsequently claim refund for the relevant quarter through Form GST RFD-10. To facilitate UIN holder and to authenticate their refund claims, auto-population of Form GSTR-11, on basis of filed GSTR-1 / 5, had been enabled on the Portal earlier. In these fields, details of inward supplies received on RCM basis, from Form GSTR-1/5 filed by suppliers, auto-populated in Form GSTR-11 of UIN, has been disabled on the Portal.

4	HSN based validation implemented in Form GSTR-9	<ul style="list-style-type: none"> Government has made it mandatory to report HSN at minimum of 4-digit level for taxpayers having turnover up to Rs 5 Crore and at 6-digit level for taxpayers having turnover more than Rs 5 Crore. Accordingly, a validation has been implemented on the Portal for taxpayers with AATO up to Rs 5 Crore and for taxpayers with AATO of Rs 5 Crore or more, to declare HSN at 4 digit or 6 digits respectively, in Table -17 of Form GSTR-9, for FY 2021-22.
5	Changes in HSN length validation in Form GSTR-1	<ul style="list-style-type: none"> In Phase-1, AATO based validation was implemented on the Portal to ensure that taxpayers with AATO of up to Rs 5 Crore had to report minimum 2 digit HSN and with more than Rs 5 Crore had to report minimum 4 digit HSN in Table 12 of GSTR-1. In Phase-2, the minimum length of HSN to be entered in Table 12 of Form GSTR-1, for Taxpayers having AATO greater than Rs 5 Crore has been raised from 4 to 6 digits, for both online and offline mode, on the portal.

3. Refund

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Filing for Refund in Form RFD-01 for exports without payment of tax	<ul style="list-style-type: none"> The taxpayers are required to upload the details of invoices in Statement 3 while filing for Refund in Form RFD-01 under Category “Refund of unutilized ITC on account of Exports (Without payment of Tax)”. As per Para 47 of Circular No. 125/44/2019-GST, dated 18.11.2019, if the export value declared on the shipping bill is different than the value declared in the tax invoice, the lower of the two values would be considered for processing of refund of unutilized input tax credit on account of export of goods made without payment of tax. Therefore, a column “FOB value” has been added in Statement 3 format for the taxpayers to declare the value while filing for refund.

4. Front Office

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Updation of Statistics on GST Portal	<ul style="list-style-type: none"> A statistical report on five years of GST has been made available on the GST Portal under Downloads > GST Statistics section.

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Thanking You
Team GSTN