



GOODS AND SERVICES TAX NETWORK

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

Contents

1.	Registration	2
2.	Returns	2
3.	Refund	3
4.	Advance Ruling.....	3
5.	Payments.....	4
6.	Webinars.....	4

1. Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Allow taxpayer to enter multiple trade names	<ul style="list-style-type: none"> Earlier only a single Trade Name was being captured during New Registrations and subsequent amendment in core field for Normal Taxpayer on the Portal. Now taxpayers have been provided with an option to provide up to 9 additional trade names for a single GSTIN registration through core field amendment. The Taxpayer can upload supporting document for trade name of size 5 MB. Both these new fields will be kept optional.
2	Mandating mobile number for applying for persons applying for Temp ID for Advance Ruling	<ul style="list-style-type: none"> Providing of Mobile number been made mandatory to the Advance Ruling Applicants for new Registration with a subsequent facility to Edit Profile.

2. Returns

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Addition of new GST Rate slab of 6% (3% CGST & 3% SGST or 6 % IGST) in GSTR-1/IFF	<ul style="list-style-type: none"> The Government had notified (vide Notification No. 02/2022-Central Tax (Rate) & Notification No. 02/2022-Integrated Tax (Rate) dated 31st Mar, 2022), a new GST Tax Rate of 6% IGST or 3% CGST + 3% SGST for certain goods. In view of the above, changes have been implemented in Form GSTR-1/IFF for the taxpayers.
2	Auto population of data in Form GSTR-4 from Form GSTR-1 in Table 4A & 4B (FO)	<ul style="list-style-type: none"> The details of payment of liability, summary of outward supplies and inward supplies attracting reverse charge are reported by Composition taxpayers in Form GST CMP-08 on quarterly basis. In addition, details of purchases made from registered taxpayers are auto-populated in Form GSTR-4 A on basis of Form GSTR-1 filed by suppliers. The Composition taxpayers have been provided with a facility to view the above details and its consolidated summary at GSTIN level. The above details are auto-populated in Form GSTR-4 (Annual) to help the taxpayers in filing their annual return. These details can also be downloaded in Excel format. To access the same login to GST portal and click on Services > Returns > Annual return > Select FY > Search > GSTR-4 Annual > Download summary of GSTR-4A & 4B. This functionality has been made available from 29/06/2022 onwards.

3. Refund

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Option in Form RFD-01 to get refund arising out of excess payment in GSTR 4, for Taxpayer under Composition levy	<ul style="list-style-type: none"> • Earlier the taxpayers who had opted for Composition levy were not able to file for refund in Form GST RFD-01 under refund category “Excess payment of Tax, if any” but had to choose the refund category “Any other”. • While filing annual return (GSTR-4), if the composition taxpayers have deposited excess tax, they will now be able to file for refund under category “Excess payment of Tax, if any”.

4. Advance Ruling

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Functionality to search and view Advance Ruling Orders	<ul style="list-style-type: none"> • Earlier, there was no functionality available to search for the Advance Ruling Orders issued by the Authority / Appellate Authority for Advance Ruling. • A functionality has now been implemented on the Portal, under the menu Advance Ruling, in both Pre-login and Post-login, wherein the users would be able to search for Advance Ruling orders issued by all Advance Ruling forums, using following search parameters. The same can be viewed/downloaded and would include orders passed by the Authorities of Model 1 States: <ul style="list-style-type: none"> ○ GSTIN/ID of the Applicant ○ Legal Name of the Applicant ○ Order Date <<From >> <<To>> ○ Order Number ○ State/UT ○ Nature of Activity for which Advance ruling is issued(List Box – Category - as in ARA-01-multiple selection) ○ Issue related (List Box as in ARA-01-multiple selection) ○ Description of Issue (Keyword searching)

5. Payments

1	Validation on generating Challan in OTC mode	<ul style="list-style-type: none"> The limit of cash payment in Over the Counter (OTC) mode has now been restricted to Rs 10,000. This restriction had been relaxed earlier in view of Law Committee decision. When creating a challan by selecting OTC mode, the user would not be able to enter any amount greater than Rs 10,000 and will get an alert message, <i>“This payment mode is not available for Challans exceeding Rs 10,000/-. Please make payment using other payment modes.”</i> If the user attempts to generate more than one challan, where the cumulative value exceeds Rs 10,000/-, the system will restrict its generation beyond Rs 10,000/- for a tax period, based on his/ her return filing frequency and it will be display message, <i>“The limit for payment in OTC mode is exceeded. Please make payment using other payment modes.”</i>
2	Updated generic messages on GST PMT-06 challan page	<p>To account for any extensions in the due date for filing of Form GST PMT-06, filed by taxpayers who have opted for QRMP scheme for discharging their tax liability for Month 1 and Month 2 of a quarter, certain few generic messages on the GST PMT-06 challan page have been update as under:</p> <ul style="list-style-type: none"> Please note that when taxpayer exercises 35% challan option, No interest shall be levied for the selected month if payment is made by 25th of the next month or the extended date, if any. Interest will be levied on payment made through ‘Challan on self-assessment basis’ (other than 35% challan) in case of delayed payment (after due date of 25th of next month or the extended date, if any) or short payment.

6. Webinars

S. No.	Topic	Language			
		Hindi	English	Tamil	Marathi
1	Demo on Tax liabilities and ITC comparison Tool	https://youtu.be/URzB1jiObjk	https://youtu.be/NO4X_4FaZ98	https://youtu.be/_jYRJXJmFI8	https://youtu.be/_osBOxJ-JY8

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**Thanking You
Team GSTN**