



**GOODS AND SERVICES TAX NETWORK**

# **New Functionalities made available for Taxpayers on GST Portal (January, 2022)**

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## 1. Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Aadhaar authentication made mandatory for filing of Revocation application in Form REG-21 by Normal Taxpayers	Normal taxpayers will now not be able to file Revocation application in Form REG-21 if they have not got their Aadhaar authentication done/e-KYC verified with Aadhaar enrolment ID.
2	Submission of Aadhaar enrolment ID for e- KYC verification for Existing and New registrations	Existing taxpayers as well as persons/entities applying for new registration, are now mandatorily required to provide Aadhaar enrolment ID no. for e-KYC verification.
3	Triggering of alerts to Returns Module in case of change in status/ category of Taxpayer	<ul style="list-style-type: none"> <li>• Now, an appropriate alert will be displayed in the Returns Module to the taxpayers whenever the status of the taxpayer or taxpayer category is changed due to following actions by tax officer at BO in Registration Module:                             <ul style="list-style-type: none"> <li>○ Registration restoration happens through Restoration of Registration functionality in back-office portal for registration applications, revocation applications and cancellation applications</li> <li>○ Compulsory withdrawal from composition Levy</li> </ul> </li> </ul>
4	Filing of application for revocation of cancellation of registration in Form REG-21 by Taxpayers	<ul style="list-style-type: none"> <li>• The taxpayers can file an application for revocation of cancellation of registration done by the Tax Official suo moto, within 30 calendar days from the date on which Cancellation Order was passed.</li> <li>• Vide <a href="#">Notification No. 15/2021- Central Tax, dated 18.05.2021</a>, Rule 23 of the CGST Act, 2017, was amended. The amended provisions provide for extension of time limit for applying for revocation of cancellation of registration on sufficient cause being shown</li> <li>• The taxpayers will now be able to file revocation application even after 30 calendar days (but within 90 calendar days) from the date on which Cancellation Order was passed. To do so they will be required to fill additional fields such as Reason for Condonation for delay and can also add supporting documents.</li> <li>• In such cases their application will be forwarded to the Competent Authority for condonation of delay and post approval of the competent authority will get assigned to respective Jurisdictional Authority for processing after condonation of delay.</li> </ul>

## 2. Returns

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Reduction in the frequency of filing of statement in Form ITC-04, based on aggregate turnover	<ul style="list-style-type: none"> <li>• Earlier, the taxpayers sending the goods for job work were required to file details of goods, sent and received back or disposed of from the business place of the job worker, in Form GST ITC-04 on a quarterly basis.</li> <li>• The Law Committee, in its meeting held on 30-06-2021, decided to make the frequency of filing Form GST ITC-04 either half yearly or annual, based on aggregate turnover of preceding financial year.</li> <li>• Now the taxpayers having aggregate turnover exceeding Rs. 5 Cr in the preceding year will be required to file Form ITC-04 on a half yearly basis whereas all other taxpayers would be required to file it on annual basis.</li> </ul>
2	Enhancements in Search HSN functionality	<ul style="list-style-type: none"> <li>• To help taxpayers search for HSN Code for Goods or Services, the <b>Search HSN</b> facility has now been enhanced where the taxpayer can search the HSN code and the applicable Technical description through common parlance / trade description of the goods/ services as they are known in the Trade. It helps the taxpayers to search HSN Code by providing description or even a part of the description. This facility is available at both pre-login and post-login.</li> <li>• The users can now navigate <b>Services &gt; User Services &gt; Search HSN &gt; search by Description &gt;</b> and search under <b>Goods</b> or <b>Services</b> by selecting the appropriate radio button and entering the Captcha.</li> </ul>
3	Blocking filing of statement of outward supplies in Form GSTR-1 in case of non-filing of returns in Form GSTR-3B for the preceding tax period	<ul style="list-style-type: none"> <li>• Changes have been implemented on the portal in terms of <a href="#">Notification No 35/2021-CT, dated 24<sup>th</sup> Sept., 2021</a>, amending rule 59 (6) (a) &amp; (b) of the CGST Act.</li> <li>• Consequently, w.e.f. 1<sup>st</sup> January 2022, GSTR-1/IFF filing for a particular period will now be allowed for normal taxpayers (including monthly and quarterly filers) only if the taxpayers have filed the return in FORM GSTR-3B for the preceding tax period.</li> </ul>

### 3. Refund

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Changes in the messages displayed to taxpayer after applying for Refund Form RFD-01	<p>Several messages displayed to the taxpayer in the “<b>Track Application Status</b>” utility for Refund applications have been modified. The important changes are summarized below:</p> <ul style="list-style-type: none"> <li>• For NIL refund filers, the new message reads “No Further processing is required since as it is NIL refund application”.</li> <li>• Once taxpayer has updated bank account details, the Update Bank account button is disabled. If the user tries to click on update bank account again, he/she receives an error message, “The bank account has already been updated by you. Kindly wait till it is validated”.</li> <li>• Now, under basic details, the tax period is also shown in pre-login (after Category row), depending on category of refund.</li> <li>• Under basic details, the GSTIN will also be displayed in both pre and post login (just before ARN).</li> <li>• The transmission date on track page will now show along with timestamp, both in pre login and post login.</li> <li>• The status of refund order issued in Form RFD-06 will also give below statuses, both in pre login and post login. <ul style="list-style-type: none"> <li>○ Refund Sanctioned in RFD-06</li> <li>○ Refund Partially Sanctioned in RFD-06</li> <li>○ RFD-06 issued, Refund rejected</li> </ul> </li> </ul>
2	Aadhaar authentication made mandatory for filing of refund of IGST paid on export of goods and filing of refund application in Form RFD-01 in other cases	<ul style="list-style-type: none"> <li>• Now, GST System will transmit the export invoice details of the taxpayer to ICEGATE for processing the IGST refund only if the Aadhaar authentication or uploading of e-KYC documents have been successfully done. Therefore, the system will not transmit export invoice details to the ICEGATE if the taxpayer has not undergone Aadhaar authentication or uploaded e-KYC documents (to mandatorily include Aadhaar enrolment ID).</li> <li>• Similarly, the taxpayer will now not be able to file applications for refund in Form RFD-01, in case they have not undergone Aadhaar authentication or uploaded e-KYC documents (to mandatorily include Aadhaar enrolment ID). In case such taxpayers initiate an application for refund, they will be displayed suitable error messages.</li> </ul>

## 4. Payments

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Removal of names of merged Banks from GST Portal	Out of the erstwhile 25 banks authorized for GST payments, 08 banks i. e. Allahabad Bank, Andhra Bank, Corporation Bank, Dena Bank, Oriental Bank of Commerce, Syndicate Bank, Vijaya Bank and United Bank of India have merged with other banks, and, therefore, deleted from payment gateway of GST portal. Only the remaining 17 Agency banks are now available to the taxpayers for making GST related payments.

## 5. Front Office

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Changes made in FO Menu on the Portal	<ul style="list-style-type: none"><li>• The changes made in FO menu are summarized below:<ul style="list-style-type: none"><li>○ Press release section has relocated from 'Home' page to 'Help and Taxpayer Facilities' page under 'Help Items' of GST portal, as a separate tile.</li><li>○ 'Help Items' have been re-arranged uniformly on the page for better user experience</li></ul></li></ul>
2	Upgrade of emsigner from ver 2.6 to ver 2.8	Upgraded version 2.8 (in place of ver 2.6) has been made available on the GST portal for download and installation for the MAC systems, for FO.

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**Thanking You**  
**Team GSTN**