

From	Karvy Data Management Services Ltd.
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Subject	GSTN Update: New features enabled at the GST Portal
Category	GSTN Update
Reference	New releases on GST portal dated January 4, 2018
Series	Karvy/GST/41

Since implementation of GST on July 01, 2017, with each day passing by, taxpayers are getting matured with the relevant provisions of GST. On the same line, GST Network (GSTN) has been improvising the GST portal with new features, fixing technical bugs etc. in order to provide a friendly platform to the taxpayers to comply with the GST provisions.

On Jan 04, 2018, following new functionalities were made available on the GST portal:

Sl. No.	Functionality Head	Description of the functionality
1	Cancellation of registration by new taxpayers	Form for application of cancellation of registration by (new) taxpayer, is now available on GST portal (see rule 20 of the CGST rules, 2017).
2	Returns	<ul style="list-style-type: none"> Taxpayers has been provided facility to give details of supplies made to <u>merchant exporters</u> at rate of 0.1 %, in all returns. Taxpayer has now been provided with Table 9 of Form GSTR 1, to give <u>amendment details</u> of invoices/ credit or debit notes etc. of previous period.
3	Form GSTR-3B Nil Return Filing	So far there was no provision to file NIL Form GSTR 3B Return. All taxpayers were shown all tiles along with Payment tile. But in new implementation, in case a taxpayer selects option to file Nil GSTR 3B return, they can straightaway file NIL Return
4	Form GSTR-4 and Composition Return Dashboard	<p>Composition tax payers have to file quarterly return and Normal tax payers have to file monthly returns in GST Regime.</p> <p>For the taxpayers who have opted in to composition scheme and taxpayers who have opted out from the composition scheme as normal tax payer, provision to file both monthly/quarterly returns (in the interim period), has been enabled on the GST Portal.</p>
5	Track return status	Track Return Status is now available post login to taxpayers on the GST Portal, to track the status of submitted/filed return.
6	Form GSTR-5	Creation and submission of Form GSTR 5 by Non-resident taxable person is now available on GST Portal, for giving details of ITC taken, amendments, supplies made etc. by them
7	Form GSTR-5A	Creation and submission of Form GSTR 5A by OIDAR (Online Data Access or Retrieval Services) is now available on GST Portal, for giving details of supplies made by them to non-taxable person in India.
8	Table 6A of Form GSTR 1 workaround has been disabled at GST portal	<ul style="list-style-type: none"> Due to the fact that the Form GSTR-1 for further period can now be filed by the taxpayers. The taxpayers are required to fill the details of tax paid on exports made by them in Table 6A at the time of filing Form GSTR-1 for the relevant tax period. In case the tax payer has already submitted Table 6A of Form GSTR 1 for the relevant tax period before filing Form GSTR-1 for the relevant tax period, he is not required to fill information in Table 6A at the time of filing Form GSTR-1 for the same tax period as these details will be auto populated in the relevant tab in Form GSTR-1. The previously filed Table 6A of Form GSTR 1 may be viewed by ARN Search
9	Form GST-TRAN-01 has been disabled at GST portal.	Since the last date for filing Form GST-TRAN 1 is over on 27/12/2017, Form GST-TRAN-01 has been disabled at the GST portal.

10	Refunds	<p>Taxpayers has been provided with the facility on GST Portal to claim refund of:</p> <ul style="list-style-type: none"> • Exports of services with payment of Tax • ITC accumulated due to inverted tax structure [under clause (ii) of first provision to section 54(3)] • On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax) • On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) • Recipient of deemed exports • Pre-login tracking of refund status with ARN (https://refund.gst.gov.in/refunds/pre/trackarnstatus)
11	Offline Tool for Form GST TRAN-2	<ul style="list-style-type: none"> • An offline tool to fill and upload data for TRAN 2 is now available to taxpayers on the GST portal. (https://www.gst.gov.in/download/trans2). • Form GST TRAN-2 is statement for unregistered person under existing law, now registered in GST, to avail credit on goods held in stock on the appointed day, in respect of which they are not in possession of any document evidencing payment of duty. (Refer Rule 117(4) of CGST rules).

The above mentioned functionalities is available at the GST portal (www.gst.gov.in) to the taxpayers.

About KARVY DATA MANAGEMENT SERVICES LTD.

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi and Kolkata. For more information about KDMSL service offerings, visit www.karvygst.com

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