

GOODS

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SERVICES

TAX

GST
UPDATES

CHANGES IN GST PORTAL

Various new functionalities are implemented on the GST Portal from time to time for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics. Various webinars are also conducted as well for the awareness and benefit of the stakeholders.

SOME OF THE CHANGES ARE LISTED BELOW: -

A. Hon'ble Supreme Court while hearing an application from GSTN, has allowed extension of 4 weeks' time to comply with their order dated 22/07/2022 issued in the matter of UOI & Anr. V/s Filco Trade Centre Pvt. Ltd. & Anr. bearing SLP (C) nos. 32709-32710/2018. Accordingly, GSTN would open the common portal for filing transitional credit through Tran 1 and Tran 2 w.e.f. 01/10/2022.

B. Changes in Table 4 of GSTR 3B - Reporting of ITC availment, reversal and Ineligible ITC.

The Government vide Notification No. 14/2022 – Central Tax dated 05th July, 2022 has notified few changes in Table 4 of Form GSTR-3B for enabling taxpayers to correctly report information regarding ITC availed, ITC reversal and ineligible ITC separately.

The Notified changes of Table 4 of GSTR-3B have been incorporated in GSTR-3B and are available on GST Portal since 01.09.2022. The taxpayers are advised to report their ITC availment, reversal of ITC and ineligible ITC correctly as per new format of Table 4 of GSTR-3B at GST Portal for the GSTR-3B to be filed for the period August 2022 onwards.

C. Introducing Single Click Nil Filing of GSTR-1

Single click Nil filing of GSTR-1 has been introduced on the GSTN portal to improve the user experience and performance of GSTR-1/IFF filing. Taxpayers can now file NIL GSTR-1 return by filling the checkbox "File NIL GSTR-1" available at GSTR-1 dashboard.

D. Introducing new Table 3.1.1 in GSTR-3B for reporting supplies u/s 9(5)

According to section 9(5) of CGST Act, 2017, Electronic Commerce Operator (ECO) is required to pay tax on supply of certain services notified by the government such as Passenger Transport Service, Accommodation services, Housekeeping Services & Restaurant Services, if such services are supplied through ECO. As per Notification No. 14/2022 – Central Tax dated 05th July, 2022, for reporting of such supplies a new Table 3.1.1 is being added in GSTR- Implementation of mandatory mentioning of HSN codes in GSTR-1.

Vide Notification No. 78/2020 – Central Tax dated 15th October, 2020, it is compulsory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in Table-12 of GSTR-1 on the basis of their Aggregate Annual Turnover (AATO) in the preceding Financial Year. For the facilitation of taxpayers, these changes are being implemented in a phase-wise manner on GST Portal.

E. GSTR-1/IFF enhancements deployed on GST Portal

The following changes are being done in this phase of the GSTR-1/IFF enhancements:

Removal of ‘Submit’ button before filing: The present two-step filing of GSTR-1/IFF involving ‘Submit’ and ‘File’ buttons will be replaced with a simpler *single-step filing* process. Once the records are saved in GSTR-1/IFF, taxpayer shall be required to click on the new ‘Generate Summary’ button.

The upcoming ‘File Statement’ button will replace the present two-step filing process and will provide taxpayers with the flexibility to add or modify records till the filing is completed by pressing the ‘File Statement’ button.

Consolidated Summary: Taxpayers will now be shown a table-wise consolidated summary before actual filing of GSTR-1/IFF. This consolidated summary will have a detailed & table-wise summary of the records added by the taxpayers. This will provide a complete overview of the records added in GSTR-1/IFF before actual filing.

Recipient wise summary: The consolidated summary page will also provide recipient-wise summary, containing the total value of the supplies & the total tax involved in such supplies for each recipient. The recipient-wise summary will be made available with respect to the following tables of GSTR-1/IFF, which have counter-party recipients:

- Table 4A: B2B supplies
- Table 4B: Supplies attracting reverse charge
- Table 6B: SEZ supplies
- Table 6C: Deemed exports
- Table 9B: Credit/Debit notes

It is to inform that these changes have now been implemented and are available on the GST Portal.


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