

Available Functionality for Tax Payers in GST Portal as on 04.01.2018

#	Module / Area	FORM	FORM Components/Details
1	Registration	GST REG-14	Amendments of Core fields
2	Registration	GST REG-12	Suo Moto Registration and Payment option by Govt. department 1) ID creation 2) Create Challan 3) Making Payment
3	Composition	GST CMP-01	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)
4	Composition	GST CMP-02	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)
5	Registration	GST REG-01	Application for Registration
6	Registration	GST REG-02	Acknowledgment
7	Registration	GST REG-03	Notice for Seeking Additional Information
8	Registration	GST REG-04	Clarification/ additional information/ document for Registration / Amendment/ Cancellation
9	Registration	GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation/>
10	Registration	GST REG-06	Registration Certificate
11	Registration	GST REG-25	Certificate of Provisional Registration
12	Registration	GST REG-26	Application for Enrolment of Existing Taxpayer
13	Returns	GSTR-1	Details of outward supplies of goods or services
14	Returns	GSTR-3B	Monthly return (before GSTR-3B in case of extension)
15	Payments	GST PMT-01	Electronic Liability Register of Registered Person
16	Payments	GST PMT-05	Electronic Cash Ledger
17	Payments	GST PMT-06	Challan for deposit of goods and services tax
18	Transitional Forms	GST TRAN-01	Transitional ITC / Stock Statement
19	Transitional Forms	GST TRAN-03	Credit distribution
20	Composition	GST CMP-04	To opt out of the composition scheme
21	Return	To download Form GSTR 3B in PDF format	Taxpayer is now provided with functionality, to download the filed return of GSTR3B in PDF format, containing all the GSTR3B details. (Download filed return button would be enabled once the taxpayers file the return).
22	Registration	Processing	TDS Processing of the applications
23	Registration	-	Updating details of Primary authorized signatory: Functionality has been provided to Tax Officials to select any Promoter/Authorized Signatory and mark it as Primary Authorized Signatory. The Tax Official will also have the functionality to change the mobile number and email ID of such selected Promoter/Authorized Signatory. This functionality will be made available to Model I and CBEC soon.
24	Return	GSTR-2 Offline	Creation and submission of Form GSTR 2 using Offline Utility (without xls download from tool)

			https://www.gst.gov.in/download/returns
25	Return	GSTR-3B offline	Creation and submission of Return GSTR 3B using Offline Utility https://www.gst.gov.in/download/gstr3b
26	ITC	ITC-04	Details of inputs or capital goods sent and received back from the job worker, need to be furnished by the taxpayers on a quarterly basis, in Form GST ITC-04. For preparing and uploading this statement, an excel offline tool has been made available on GST Portal. This offline tool can be accessed at "Download" section of GST portal. The ITC-04 can be filled only using this Offline tool. Please fill data in excel offline tool, create json and then upload using 'Prepare Offline' button on GST portal (Return--ITC Form--ITC04). After successful uploading, use the other button 'Initiate filing' to sign and file the statement using DSC or EVC, as applicable. Refer link below https://services.gst.gov.in/services/login
27	Offline utility	GSTR-2	Creation and submission of Returns in Offline Utility for GSTR-2, with option to export data in Excel feature : <ul style="list-style-type: none"> · After exporting data in excel taxpayer can take action (Accept/Reject/modify/pending) on the submitted invoices (given by supplier in his submitted GSTR 1) and add invoices which are reflected as saved invoices (saved by supplier but GSTR 1 not submitted) · Enable capturing of data for adadj section (Adjustment of Advances) while preparing GSTR 2 in offline utility.
28	Registration	GST REG-29	Application for cancellation of provisional registration by the migrated taxpayer, who is not liable for registration under GST. Taxpayer can Login with credentials, click on link "Cancellation of Provisional Registration" at the Dashboard (under view profile), mention reason, sign and Submit. The cancellation will be effective from appointed date.
29	Payment	Form GST PMT 07	"PMT-07 Grievance for payment", application for intimating discrepancy relating to payment. This functionality is meant for the taxpayer, where the amount is debited from his account, but their Electronic Credit Ledger is not updated.
30	Advance ruling work-around for taxpayer	User Services	Facility to make payment of fee for filing Advance Ruling is also available now. The person has to fill his details using "Generate User ID for Advance Ruling" under "User Services". After entering email id and mobile number an OTP is sent to these IDs. Upon submission of OTP, System will generate Temporary ID and send it to the notified email and mobile number of the person. On the basis of this ID, the person can make payment of Fee of Rs. 5,000/- each under CGST and SGST Act against the User ID. Then he has to Download and print copy of challan and file the Application for Advance Ruling with appropriate authority. Refer link below https://reg.gst.gov.in/registration/advanceruling

31	ITC	For GST ITC 04	Quarterly Statement to be furnished by taxpayer having details of Goods/capital goods sent to job worker and received back.
32	Miscellaneous Issues faced by taxpayers	-	<p>Following issues faced by taxpayers is fixed</p> <ul style="list-style-type: none"> · Stuck in Progress Issue: While uploading Bulk invoices through offline utility it gets stuck In progress. · Submission in progress issue · Returns: GSTR1: System was displaying incorrect "Total invoice value", "Total taxable value", "Total tax liability" on B2B/CDNR files in GSTR1, when action is being taken on the Invoices added by receiver. · Returns: GSTR1: System was calculating Integrated tax while creating CDNR against B2B invoice which has created for SEZ developer with selecting option SEZ supplies without payment · Returns: GSTR1: System was truncating "Total invoice value" and "Total taxable value" on B2B file.
33	GST Practitioner Registration	Processing of Form GST PCT 01 and issuance of GST PCT 02	Processing of the registration application of GST Practitioners by the Tax Official
34	Composition	Form GST CMP 02	Opt for composition scheme from the first day of the next month (as per Notification No 45/2017 – Central Tax dt 13-10-2017)
35	Composition	Form GST CMP 03	Form for intimation of details of stock on date of opting for composition levy (only for persons registered under the existing law migrating on the appointed day).
36	Return	Table 6A of Form GSTR 1	Taxpayer has been provided with facility to file their export data, Table 6A of Form GSTR 1, from the month of August, 2017 onwards, to enable validation and sanction of refund. This data once filed, need not be filed by taxpayer again at the time of filing returns, of the relevant months.
37	Return	View of Table 6A	Input Service Distributors can now view Table 6A ie auto drafted details of inward supplies made to them by their suppliers
38	Return/Offline utility	GSTR-4	<p>An Excel based GSTR-4 Offline tool has been provided to taxpayers, to prepare their GSTR-4 return offline. Step by Step note is attached fyi pl.</p> <p>This tool can be used for generation of JSON file, for upload of data on GST Portal and for correction of downloaded GSTR-4 error file & for regeneration of JSON file for upload.</p>
39	Return/Offline utility	Form GSTR-4	Form GSTR-4 online upload functionality is now made available to taxpayers for uploading of their quarterly returns. Earlier Excel based GSTR-4 Offline tool was provided to taxpayers, to prepare their Form GSTR-4 offline.

40	Transitional Forms	Revision to Form GST TRAN-01	<ul style="list-style-type: none"> • Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had already filed it. • If revision is resulting in downward credit, Taxpayer should be able to file only if he has sufficient balance in his credit ledger. • Taxpayers who are filing it for the first time will not be able to revise it immediately. • Functionality to revise the TRAN-1 for those who do not fulfil the above criteria shall be enabled shortly.
41	Registration	Form GST REG-09	Application of registration by Non-Resident Taxable Person
42	Composition	-	To opt out of composition scheme is now available for the taxpayer from earlier and future date. Earlier they were able to opt out of composition scheme from current date only.
43	GST Practitioner	-	<p>Locate GST Practitioner : This service will enable taxpayers to search & view the details and address of a GST Practitioner (GSTP) at the GST Portal.</p> <ul style="list-style-type: none"> • Engage/Disengage GST Practitioner : This service will enable taxpayers to engage/disengage a GST Practitioner for performing specified activities on his behalf. <p>GST Practitioner Dashboard – Accept / Reject Taxpayer: This service will enable GST Practitioner (GSTP) to accept/ reject the taxpayer's request who wishes to engage him.</p> <p>GST Practitioner Dashboard - List of Taxpayers: This service will enable GST Practitioner (GSTP) to view list of all the taxpayers on his dashboard who have engaged him as GSTP.</p> <p>GST Practitioner Dashboard: After Login to GST portal, the GSTP will first land on its dashboard. GSTP's Dashboard will have various functionalities like profile details, List of Taxpayers, Accept/Reject Taxpayer etc. using which GSTP can take actions on any pending tasks or can view respective details w.r.t taxpayer's engaged.</p> <p>Following functionalities will be made available soon regarding GST Practitioner</p> <ul style="list-style-type: none"> ➤ GSTP dashboard for filing registration and returns ➤ GSTP dashboard for clearing remaining backlogs
44	Refund	Form RFD 01 A (Workaround)	A functionality for refund of Input Tax Credit of inputs/input services attributed to export of Goods & Services has been provided to taxpayers on the GST Portal, as per Rule 89(4) of CGST Rules, 2017. This refund application can be filed only if, Form GSTR 3B has been filed by the taxpayer for that particular tax period. This refund application can be filed only once for a tax period.
45	Miscellaneous	Filing of Form GSTR 1	Filing of Form GSTR 1 for July, 2017, has been opened again for filing for those taxpayers who have not filed it so far.
46	Refund	Refund of Excess Balance in Electronic Cash Ledger	<p>A functionality has been released in GST Portal to taxpayers, for applying for refund of Excess amount in their Electronic cash ledger. This module can be accessed through the below link in GST Portal Post login</p> <p>Access GST Portal> Login> Navigate to Refund Menu> Select "Refund of Excess Balance in Electronic Cash Ledger" in Refund Type</p>

47	Transitional Forms	Revision to Form GST TRAN-01	<ul style="list-style-type: none"> • Facility to revise Form GST TRAN-1 has been enabled for Taxpayers who had filed it after 08-11-2017. Taxpayers who have not revised their Form GST TRAN-1 so far, will also be able to use this functionality. • Earlier taxpayer were able to file revise Form GST TRAN-1, if it was resulting in downward credit and they had sufficient balance in their credit ledger(to accommodate the difference of downward revision). • With this change, taxpayers can now file revise Form GST TRAN-1, even if it results in downward credit (and they do not have sufficient balance in their credit ledger). The difference will be added to their liability. • For Model 1 States/CBEC API for transfer of data of Form GST TRAN-01 has been deployed to production (for transfer of this data).
48	Return	Form GSTR-6	Creation and submission of Form GSTR 6, by Input Service Distributor (ISD) is now available on GST Portal for the taxpayers.
49	Return	NIL return Filing and Questionnaire based display in Form GSTR-3B for the taxpayers	<ul style="list-style-type: none"> • GSTR3B 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. • GSTR3B Return filing based on Questionnaire: On logging in and selecting Form GSTR-3B tile in Return dashboard, system will display a questionnaire to the taxpayer, for selecting the tiles which will be displayed later to taxpayer, for filing of their Form GSTR-3B return.
50	Return	Nil Filing of Table 6A of GSTR 1	A new functionality has been provided to taxpayer on GST Portal to file Nil Table 6A of GSTR 1 (in a simple step).
51	Returns	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.
52	Transition Forms	Form GST TRAN 2	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)
53	Returns	Table 9 of Form GSTR 1	Taxpayer has now been provided with Table 9 of Form GSTR 1, to give amendment details of invoices/ credit or debit notes etc. of previous period.
54	Returns	Opting for quarterly filing of Returns	<ul style="list-style-type: none"> • Taxpayer has now been provided a facility to Opt in for quarterly filing of returns. • If a taxpayer opts to file quarterly returns if their annual turnover is less than Rs 1.5 Cr (on basis of their

			<p>turnover in previous financial year or this financial year expectation), then in these cases GSTR 1 of August, 2017 is disabled and he can file details for August and September, 2017 in GSTR 1 of September, 2017 and so on.</p> <ul style="list-style-type: none"> · PI note that no changes can be made in GSTR 1 return of July, 2017. · PI also note that option once exercised cannot be changed in the current financial year.
55	Returns	GSTR 1 & GSTR 4 Return filing for Opt-in and Opt-out of Composition scheme	<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>
56	Returns	Track Status of Returns	<p>Track Return Status is now available post login to taxpayers on the GST Portal, to track the status of submitted/ filed return.</p> <p>(Login—Services—Returns—Track Return Status)</p>
57	Transition Forms	Offline utility for Table 7A of Form GST TRAN 1	<ul style="list-style-type: none"> · Taxpayer can add bulk records in Table 7A of Form GST TRAN 1, by using new CSV offline tool and generate data as JSON file. · Generated JSON can be uploaded in GST portal to save bulk records in the table. · In one upload 10, 000 records (approx.) can be saved on the GST Portal and this upload can be done many times.
58	Refund	Refund workarounds	<p>Taxpayers has been provided with the functionality to claim refund of</p> <ul style="list-style-type: none"> · Exports of services with payment of Tax (Alternate Flow 02) · ITC accumulated due to inverted tax structure [under clause (ii) of first provision to section 54(3)] (AF 05) · On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax) (AF 06) · On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) (AF 07) · Recipient of deemed exports (AF 08) · Pre-login tracking of refund status with ARN (https://refund.gst.gov.in/refunds/pre/trackarnstatus)
59	ITC	Form ITC GST 02	<p>Facility for declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business, under sub-section (3) of section 18 of the CGST Act,</p>

			2017, has been provided to registered person on GST Portal (refer Rule 41(1) of the CGST Rules, 2017).
60	Transition Forms	Offline Tool for Form GST TRAN 2	An offline tool to fill and upload data for TAN 2 is now available to taxpayers on the GST Portal. (https://www.gst.gov.in/download/trans2)
61	Miscellaneous	-	<ul style="list-style-type: none"> • Taxpayers has been provided facility to give details of supplies made to merchant exporters at rate of 0.1 %, in all returns. • To avoid rejection of data while sending data to ICEGATE (for allowing refunds), due to mismatch between figures of From GSTR 3B and Table 6A of Form GSTR 1, a change has been made in the software to allow difference of Rs. 100, while validating data in these tables. • Issues coming to taxpayers while filling up of amendment tables in offline utility of Form GSTR 1 has been fixed. • Form GSTR-1 filing date has been changed to 10th Jan 2018, for the months of July to November, 2017, (for such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year), as per Notification No. 72/2017 – Central Tax dated 29th December, 2017. <p>(http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-72-central-tax-english.pdf)</p>
62	Returns	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.
63	Registration	Form GST REG 16	Form for application of cancellation of registration by (new) taxpayer, is now available on GST portal (see rule 20 of the CGST rules, 2017).