



GOODS AND SERVICES TAX NETWORK

(A Government Enterprise)

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

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1. Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers																		
1	Functionality to add new fields while submitting response to a notice, in Form GST REG 04	- While filing clarification in Form REG-04, whenever the applicant clicks on any tab in Registration module, he/she would be displayed a pop-up window with following two options: “Open All Allowed Fields”- By choosing this the users would be able to edit or add all the allowed fields (wherever required with option to upload Documents) except certain core fields. “Open fields with Queries raised through REG-03” - If the user wants to edit only the fields where tax officer had raised the query, he/she can select this option which will allow him to edit only the fields with queries (Similar to the existing Process).																		
2	Addition of restricted items in the Composition restriction table.	Following new items have been added to the restrictive list displayed to the applicants while applying for registration if they opt for composition levy, as per Notification No. 04/2022-Central Tax dated 31st March 2022 and Notification No. 43/2019-Central Tax, dated 30th Sept 2019 <table> <tr> <th>S. No.</th><th>HSN</th><th>Description</th></tr> <tr> <td>1</td><td>2202 10 10</td><td>Aerated Water</td></tr> <tr> <td>2</td><td>6815</td><td>Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks</td></tr> <tr> <td>3</td><td>6901 00 10</td><td>Bricks of fossil meals or similar siliceous earths</td></tr> <tr> <td>4</td><td>6904 10 00</td><td>Building bricks</td></tr> <tr> <td>5</td><td>6905 10 00</td><td>Earthen or roofing tiles</td></tr> </table>	S. No.	HSN	Description	1	2202 10 10	Aerated Water	2	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3	6901 00 10	Bricks of fossil meals or similar siliceous earths	4	6904 10 00	Building bricks	5	6905 10 00	Earthen or roofing tiles
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2. Returns

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1	Settlement of Inadmissible/In-eligible ITC - Label change	- 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 in Table 4 of GSTR-3B. - 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. - For the detailed advisory, please click here.

3. Refund

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1	Changes in time limit for filing Refund application in Form GST RFD-01	- The GST portal was configured to allow taxpayers to file an application for refund for up to previous 60 months. - To enable taxpayers to apply for refund for any period beginning July, 2017, on account of a court order/amnesty scheme, the period beginning from July, 2017, onwards has been made available for selection by taxpayers.
2	Edit facility in 'Undertaking for PMT-03 of Inadmissible amount', provided to taxpayers for revising the inadmissible amount after submission of undertaking.	- In cases where the refund amount claimed by a taxpayer is partially /fully rejected by the tax officer, the rejected/inadmissible refund amount is re-credited to the respective ledger from which it was debited earlier, by tax officer in Form GST PMT – 03. This amount is re-credited only after the taxpayer submits an undertaking for not filing an appeal for the entire/part of the inadmissible amount. - The taxpayers have now been provided with a functionality to modify the amount declared by them in the undertaking if they had committed a mistake while entering the amount, earlier.

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Thanking You
Team GSTN