

GST 3

Years of Commitment

A Statistical Report on Completion of 3
years of GST

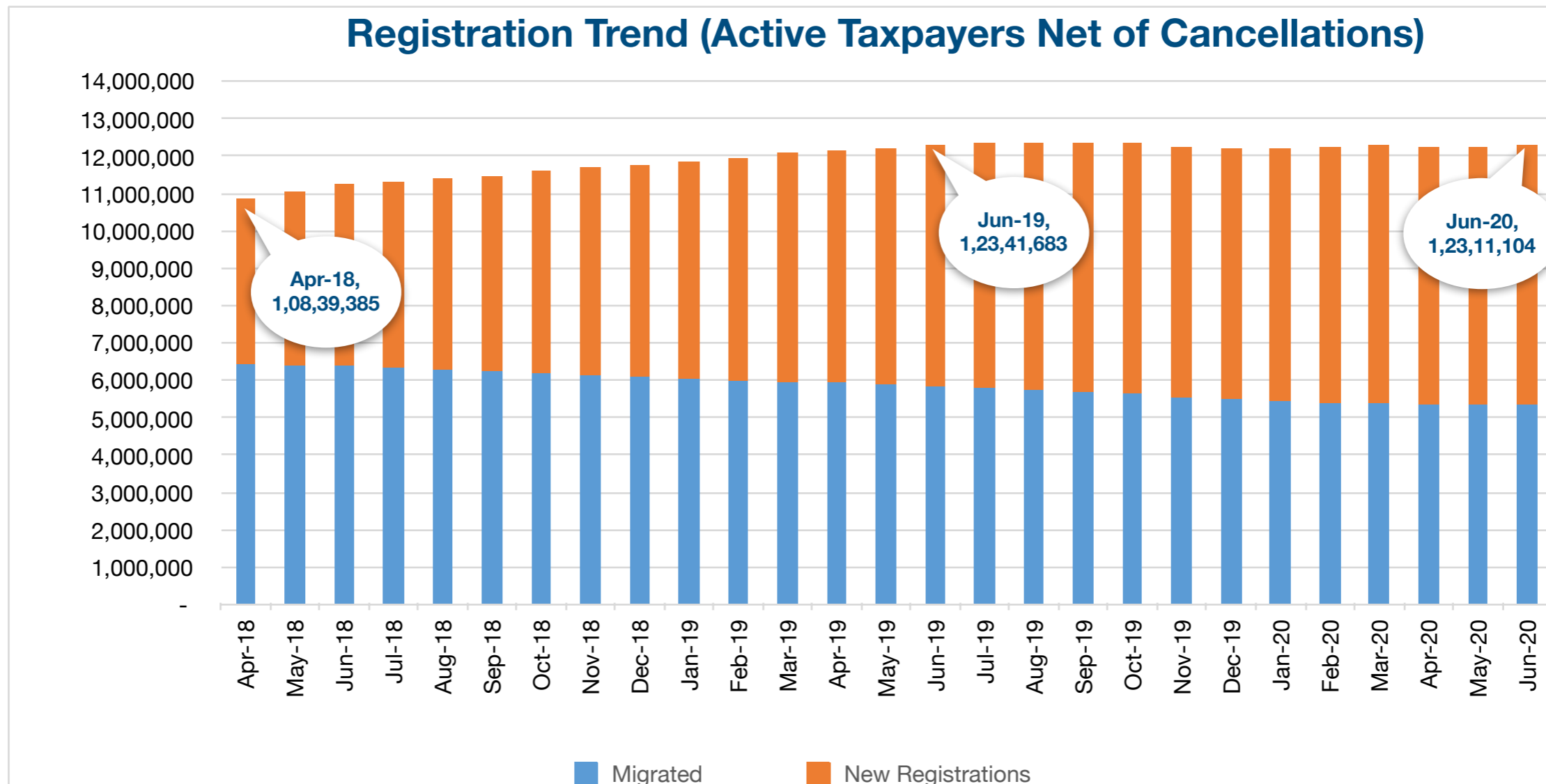
 Goods And Services Tax Network





Registration

Registration Trend (Apr – 2018 till June – 2020)



- **Figures as at the end of the month**
- **Figures include all kinds of Registration except UIN**
- **Figures are net of cancellation and revocation of cancellation with retrospective effect**
- **The number of migrated taxpayers is as per date of liability (not when the migration got completed) which is 1st July 2017, irrespective of date of migration.**

Active Taxpayers as on 30th June, 2020: Summary



Normal Taxpayers	Composition Taxpayers	Input Service Distributor	Casual Taxpayers	Tax Collector at source	Tax Deductor at source	Total	Migrated out of Total
1,03,96,876	17,11,581	7,387	45	9,250	1,85,657	1,23,11,104	53,28,537

UIN Holders	Non Resident Taxpayers	OIDAR
2,264	3	305

Active Taxpayers as on 30th June 2020: Distribution

State	Normal Taxpayers	Composition Taxpayers	Input Service Distributor	Casual Taxpayers	Tax Collector at source	Tax Deductor at source	Total	Migrated out of Total	UIN Holders
A & N Islands	3,808	883	5	0	42	280	5,018	907	0
Andhra Pradesh	2,81,779	1,14,544	56	2	253	2,275	3,98,909	1,70,446	298
Arunachal Pradesh	12,065	2,472	4	0	48	1,169	15,758	3,092	5
Assam	1,46,676	36,133	52	0	131	2,831	1,85,823	66,226	33
Bihar	3,26,794	1,02,133	105	0	196	6,033	4,35,261	1,40,200	130
Chandigarh	26,711	1,823	75	2	111	705	29,427	15,128	3
Chattisgarh	1,07,993	33,821	28	0	143	2,869	1,44,854	68,699	23
Dadra and Nagar	8,277	382	3	0	52	76	8,790	3,734	0
Daman and Diu	5,792	331	2	0	51	161	6,337	3,292	1
Delhi	7,35,708	18,402	1,094	4	902	2,550	7,58,660	3,30,346	311
Goa	35,603	5,399	77	0	110	650	41,839	20,337	13
Gujarat	8,88,698	1,05,437	279	3	458	15,586	10,10,461	4,34,052	69
Haryana	4,24,730	20,768	699	3	489	2,053	4,48,742	1,82,932	31
Himachal Pradesh	85,301	20,787	35	1	108	1,152	1,07,384	46,166	25
Jammu and Kashmir	83,835	9,203	25	0	95	1,415	94,573	40,238	10
Jharkhand	1,44,577	20,466	57	0	153	3,038	1,68,291	63,530	41
Karnataka	7,37,417	1,13,491	512	4	671	15,773	8,67,868	4,28,816	84
Kerala	3,03,005	51,621	90	4	391	6,322	3,61,433	1,98,566	34
Ladakh	3,108	590	1	0	9	174	3,882	1,570	0
Lakshadweep	266	29	0	0	35	25	355	11	0
Madhya Pradesh	3,53,111	60,039	131	2	297	4,007	4,17,587	2,20,994	97
Maharashtra	13,76,685	1,35,965	1,851	6	1,038	40,285	15,55,830	6,89,575	281
Manipur	10,608	1,783	10	0	58	503	12,962	2,738	2
Meghalaya	25,644	2,612	9	0	56	457	28,778	9,120	5
Mizoram	6,293	162	3	0	44	255	6,757	1,697	2
Nagaland	6,630	2,129	4	0	50	267	9,080	2,694	7
Odisha	2,27,236	30,937	64	0	155	3,445	2,61,837	1,07,993	43
Other Territory	81	0	0	0	0	1	82	0	0
Puducherry	19,399	2,648	8	0	89	325	22,469	11,103	3
Punjab	3,11,917	42,173	77	0	247	2,440	3,56,854	1,69,379	15
Rajasthan	5,56,863	1,47,277	131	2	355	17,817	7,22,445	3,52,551	85
Sikkim	7,574	857	4	0	53	317	8,805	2,469	4
Tamil Nadu	8,79,442	86,082	482	4	625	9,473	9,76,108	4,60,043	119
Telangana	3,58,225	61,373	344	4	422	11,132	4,31,500	1,64,467	52
Tripura	24,301	2,976	10	0	63	1,005	28,355	10,719	5
Uttar Pradesh	11,34,566	3,67,054	466	2	671	14,707	15,17,466	5,92,859	236
Uttarakhand	1,30,093	34,057	53	0	177	3,211	1,67,591	65,670	11
West Bengal	6,06,065	74,742	541	2	402	10,873	6,92,625	2,46,178	186
Grand Total	1,03,96,876	17,11,581	7,387	45	9,250	1,85,657	1,23,11,10	53,28,537	2,264

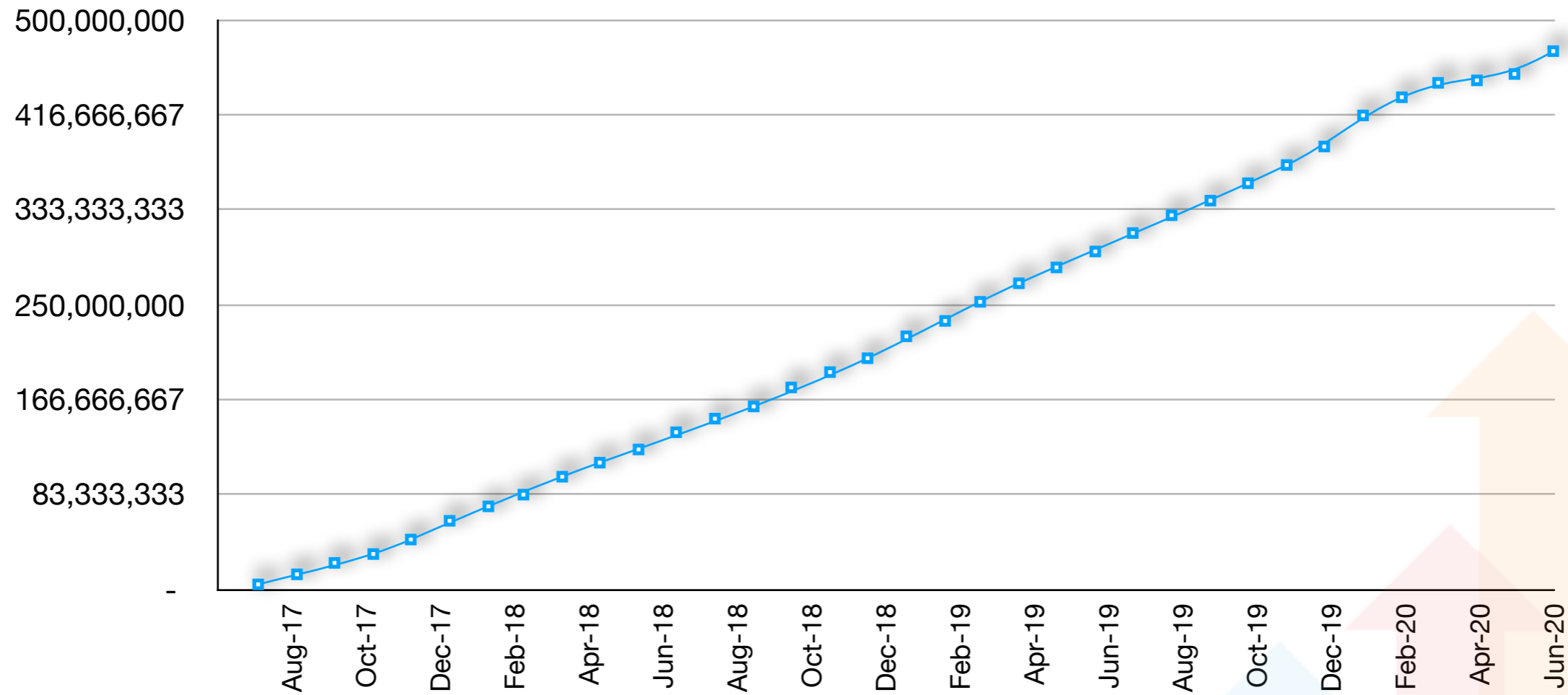
Non Resident Taxpayers 3
OIDAR 305



Returns

Total Returns Filed (Since July'17)

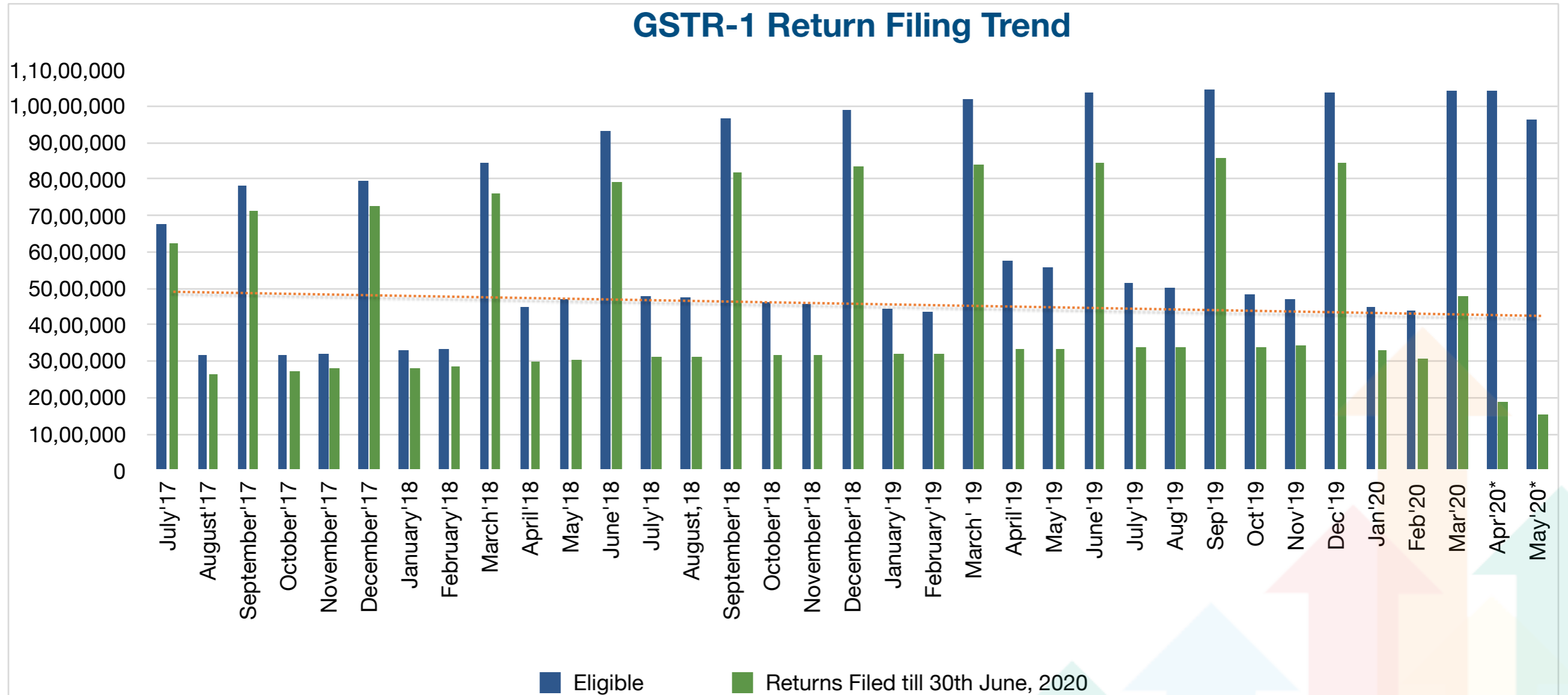
Total Returns Filed - Month wise since July'17 (Cumulative)



****Note**

- The figures include the filing trend all GST Returns combined
- Highest Returns Filed in a day - 23.86 Lakhs
- Over 47 Crores Returns filed till June 2019

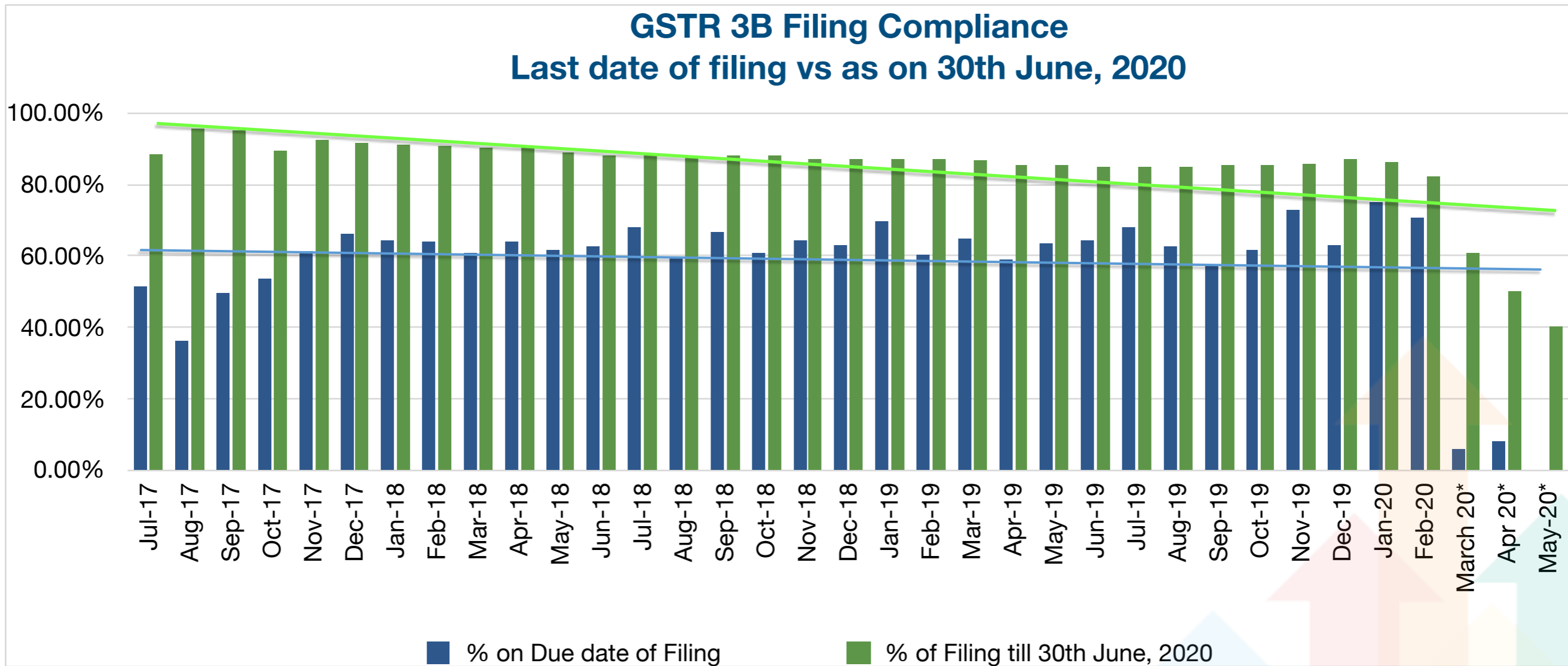
GSTR1 Return Filing Trend (July 2017- May 2020)



****Note**

Filing on due dates for the months of March & April 2020 is low on account of extension of due dates due to COVID-19 pandemic.

GSTR3B Filing Compliance



****Note**

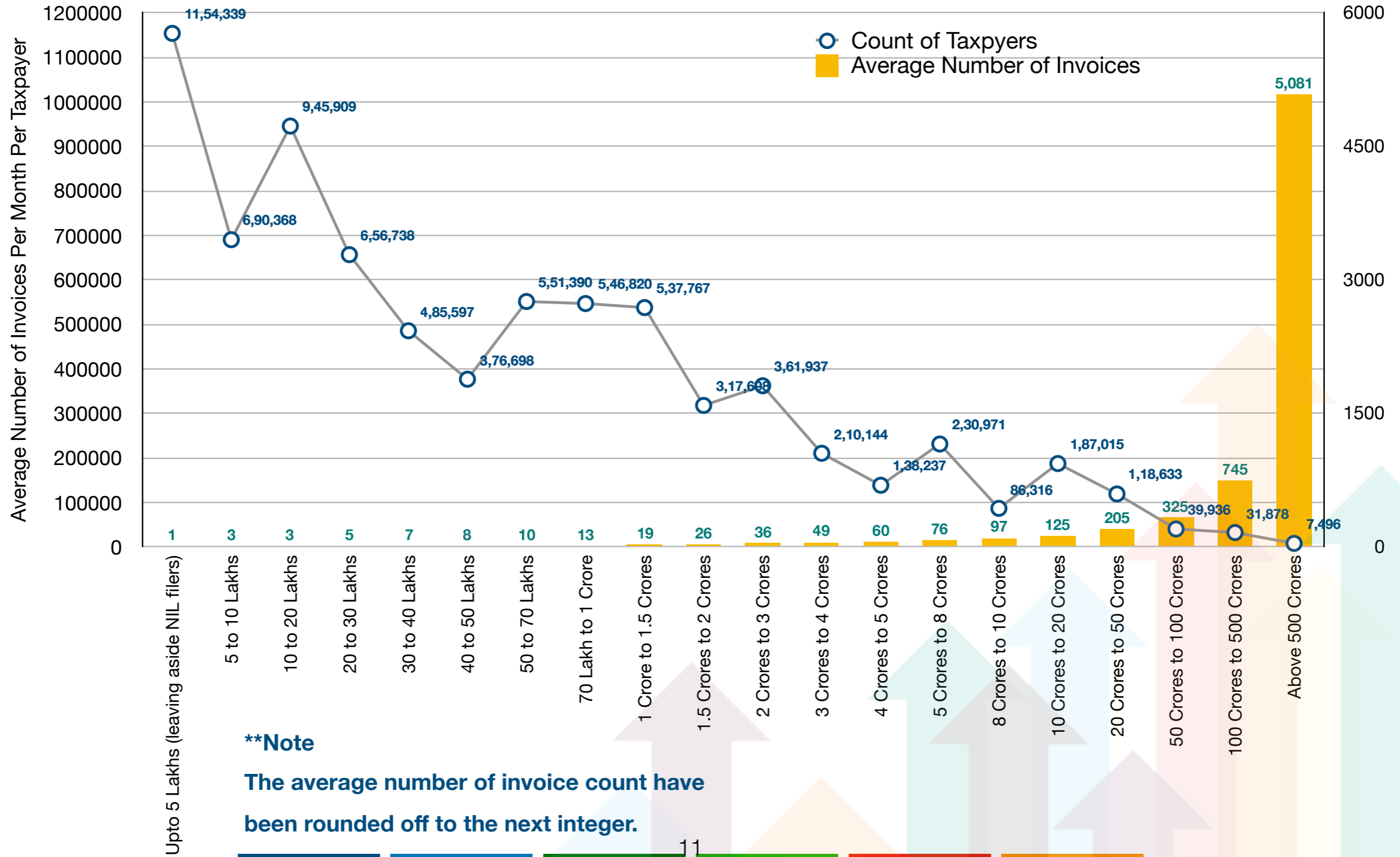
Filing on due dates for the months of March & April 2020 is low on account of waiver of interest & late fees payment due to COVID-19 pandemic.

Invoice Count as per Turnover Slabs (at GSTIN Level)

Turnover Slab based on Outward Supply declared in GSTR-3B*	Count of Taxpayers	No. of invoices Reported in GSTR-1 by such taxpayers			Average count of invoices per month per tax payer
		Oct-19	Nov-19	Dec-19	
Upto 5 Lakhs (leaving aside NIL filers)	11,54,339	3,63,819	3,82,059	26,29,205	0.97
5 to 10 Lakhs	6,90,368	5,27,612	7,13,200	37,64,762	2.42
10 to 20 Lakhs	9,45,909	7,82,360	8,31,346	74,33,623	3.19
20 to 30 Lakhs	6,56,738	8,38,324	8,89,679	75,19,398	4.69
30 to 40 Lakhs	4,85,597	8,26,302	8,69,955	72,42,928	6.14
40 to 50 Lakhs	3,76,698	8,26,183	8,72,610	68,42,679	7.56
50 to 70 Lakhs	5,51,390	15,69,275	16,40,735	1,24,43,054	9.46
70 Lakh to 1 Crore	5,46,820	24,50,115	25,63,352	1,61,62,449	12.91
1 Crore to 1.5 Crores	5,37,767	49,73,821	51,86,084	1,97,13,104	18.52
1.5 Crores to 2 Crores	3,17,698	71,44,598	73,69,275	98,87,079	25.60
2 Crores to 3 Crores	3,61,937	1,22,57,887	1,26,66,066	1,37,82,824	35.65
3 Crores to 4 Crores	2,10,144	98,41,174	1,01,58,292	1,04,26,537	48.26
4 Crores to 5 Crores	1,38,237	79,77,604	82,05,718	83,02,111	59.04
5 Crores to 8 Crores	2,30,971	1,71,48,022	1,76,94,919	1,76,32,518	75.73
8 Crores to 10 Crores	86,316	82,12,379	84,41,738	84,18,694	96.83
10 Crores to 20 Crores	1,87,015	2,27,50,220	2,35,01,645	2,34,44,667	124.23
20 Crores to 50 Crores	1,18,633	2,35,37,019	2,45,91,469	2,48,00,177	204.91
50 Crores to 100 Crores	39,936	1,27,62,696	1,29,45,590	1,31,61,335	324.43
100 Crores to 500 Crores	31,878	2,32,95,162	2,36,12,632	2,43,09,504	744.69
Above 500 Crores	7,496	3,82,58,569	3,68,58,393	3,91,42,429	5080.90
Total	76,75,887	19,63,43,141	19,99,94,757	27,70,59,077	29.24
New Taxpayer (Registered after 01.04.19)	14,19,936	26,87,647	31,34,012	81,21,196	3.27
Grand Total	90,95,823	19,90,30,788	20,31,28,769	28,51,80,273	25.19

*extrapolated Turnover at GSTIN Level on FY 2018-19

Invoice Count as per Turnover Slabs (at GSTIN Level)



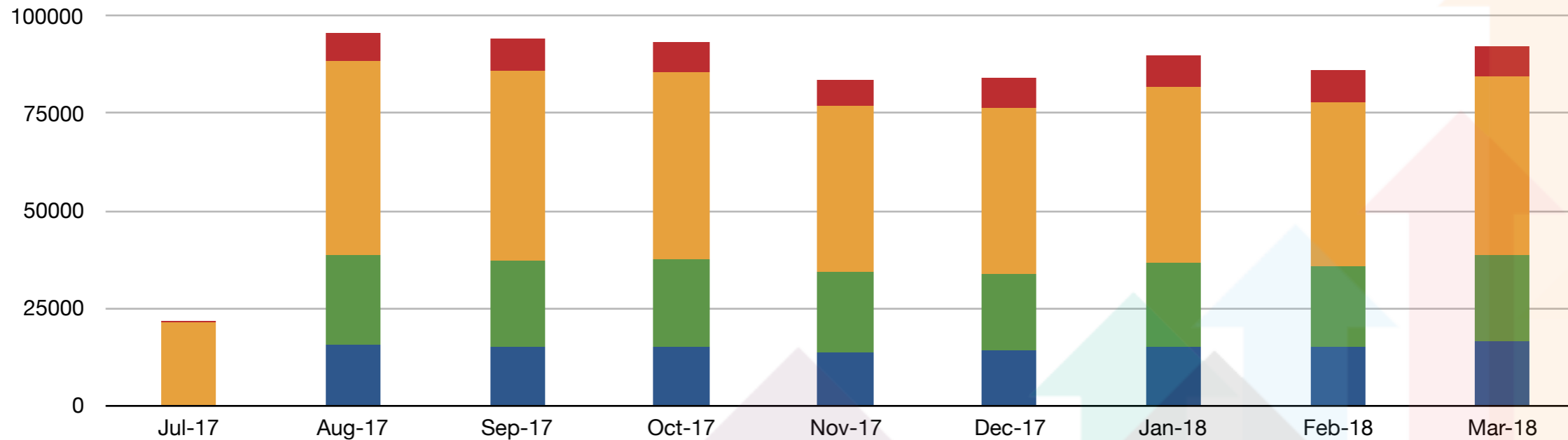


Payment

Payments- July'17 to March'18

Figures in crores

MONTH	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	TOTAL
CGST	10	15,252	15,131	14,962	13,690	13,928	14,874	14,763	16,266	118,876
SGST	10	23,257	21,979	22,345	20,294	19,700	21,542	20,621	22,055	171,803
IGST*	20,958	49,968	48,930	47,995	42,694	42,765	45,338	42,382	46,326	387,356
Domestic	32	26,901	25,000	25,879	22,667	22,048	23,793	22,779	23,993	193,093
Imports	20,926	23,068	23,929	22,116	20,026	20,717	21,546	19,603	22,333	194,263
Comp Cess*	593	7,156	8,024	8,032	7,103	7,922	8,070	8,196	7,520	62,614
Domestic	0	6,608	7,302	7,291	6,420	7,164	7,282	7,550	6,702	56,319
Imports	593	548	722	740	683	758	788	645	817	6,295
Total	21,572	95,633	94,064	93,333	83,780	84,314	89,825	85,962	92,167	740,650



***Note**

■ CGST

■ SGST

■ IGST

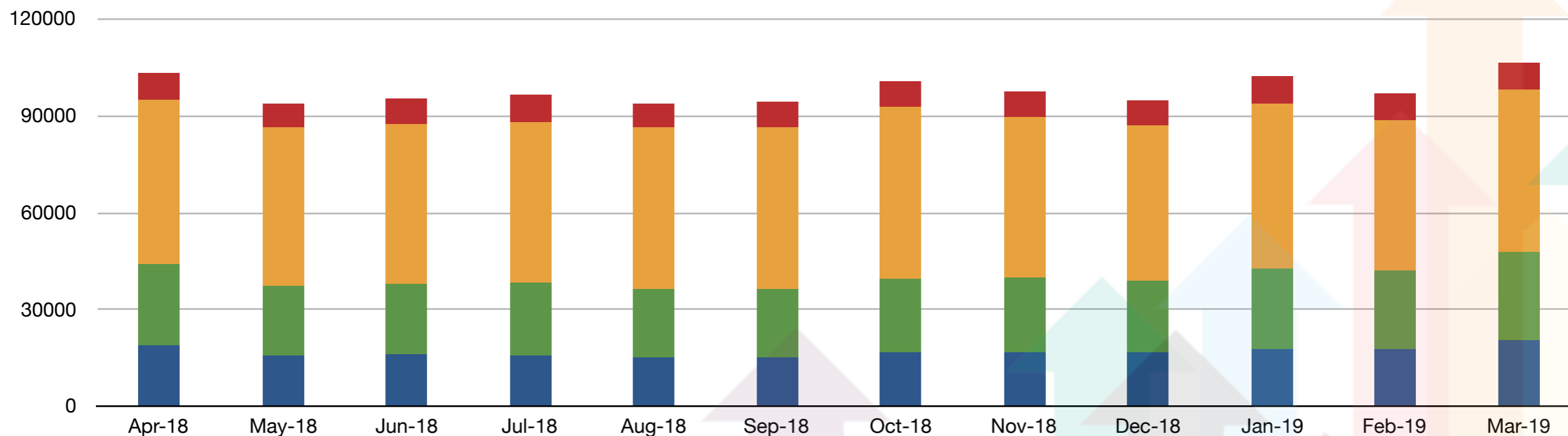
■ Comp Cess

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'18 to March'19

Figures in crores

MONTH	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep'18	Oct'18	Nov'18	Dec'18	Jan'19	Feb'19	Mar'19	TOTAL
CGST	18,653	15,866	15,968	15,877	15,303	15,318	16,464	16,812	16,442	17,763	17,625	20,353	202,444
SGST	25,704	21,691	22,021	22,293	21,154	21,061	22,826	23,070	22,459	24,826	24,192	27,520	278,817
IGST*	50,548	49,120	49,498	49,951	49,875	50,070	53,419	49,726	47,936	51,225	46,953	50,418	598,739
Domestic	29,302	24,673	25,004	25,099	23,363	24,762	26,511	25,593	24,301	27,169	25,568	26,897	308,243
Imports	21,246	24,447	24,493	24,852	26,512	25,308	26,908	24,133	23,635	24,056	21,384	23,521	290,495
Comp Cess*	8,554	7,339	8,122	8,362	7,628	7,993	8,000	8,031	7,888	8,690	8,476	8,286	97,369
Domestic	7,852	6,485	7,349	7,568	6,779	7,224	7,045	7,189	7,051	7,788	7,566	7,395	87,290
Imports	702	854	773	794	849	769	955	842	838	902	910	891	10,080
Total	103,459	94,016	95,610	96,483	93,960	94,442	100,710	97,637	94,726	102,503	97,247	106,577	1,177,369



***Note**

■ CGST

■ SGST

■ IGST

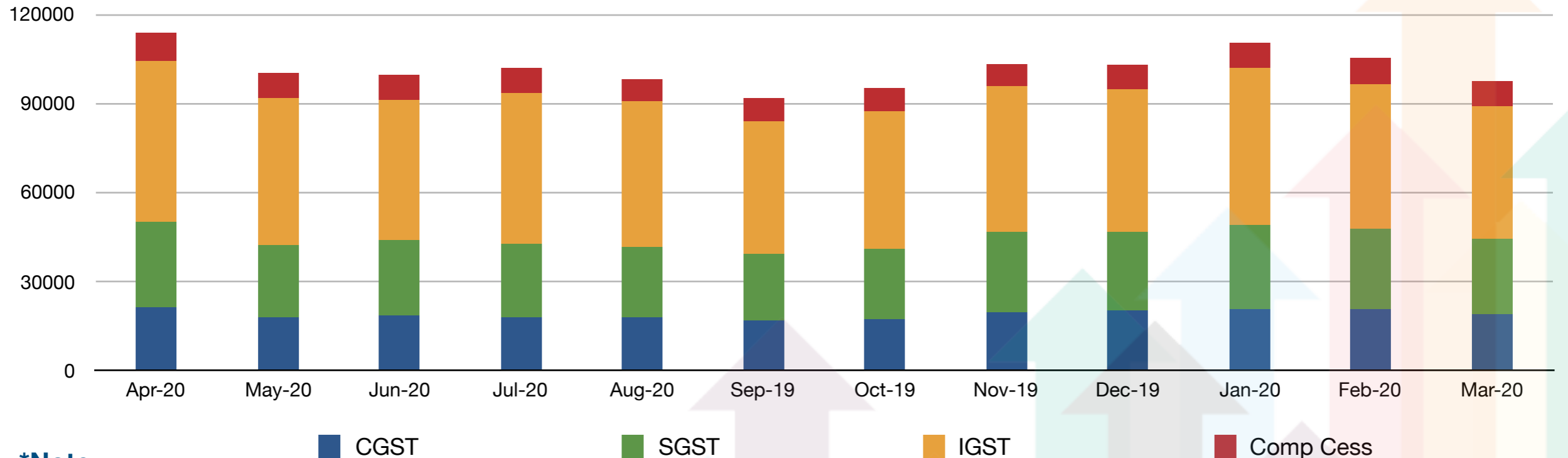
■ Comp Cess

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'19 to March'20

Figures in crores

Month	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	TOTAL
CGST	21,163	17,811	18,366	17,912	17,733	16,630	17,581	19,592	19,962	20,944	20,569	19,181	227,444
SGST	28,801	24,462	25,343	25,007	24,239	22,598	23,674	27,145	26,792	28,223	27,348	25,598	309,230
IGST*	54,733	49,891	47,772	50,612	48,958	45,069	46,517	49,027	48,099	53,013	48,503	44,506	586,700
Domestic	31,444	25,015	25,792	26,366	24,140	22,972	25,071	28,078	26,804	29,532	27,758	26,450	319,422
Imports	23,289	24,875	21,980	24,246	24,818	22,097	21,446	20,948	21,295	23,481	20,745	18,056	267,276
Comp Cess*	9,168	8,125	8,457	8,551	7,273	7,620	7,607	7,727	8,331	8,637	8,944	8,305	98,745
Domestic	8,115	7,172	7,582	7,754	6,432	6,892	6,833	6,858	7,484	7,813	7,907	7,465	88,307
Imports	1,053	953	876	797	841	728	774	869	847	824	1,040	841	10,443
Total	113,865	100,289	99,939	102,082	98,202	91,916	95,379	103,491	103,184	110,818	105,363	97,590	1,222,118



*Note

IGST/ Cess includes payments on both domestic supplies and imports

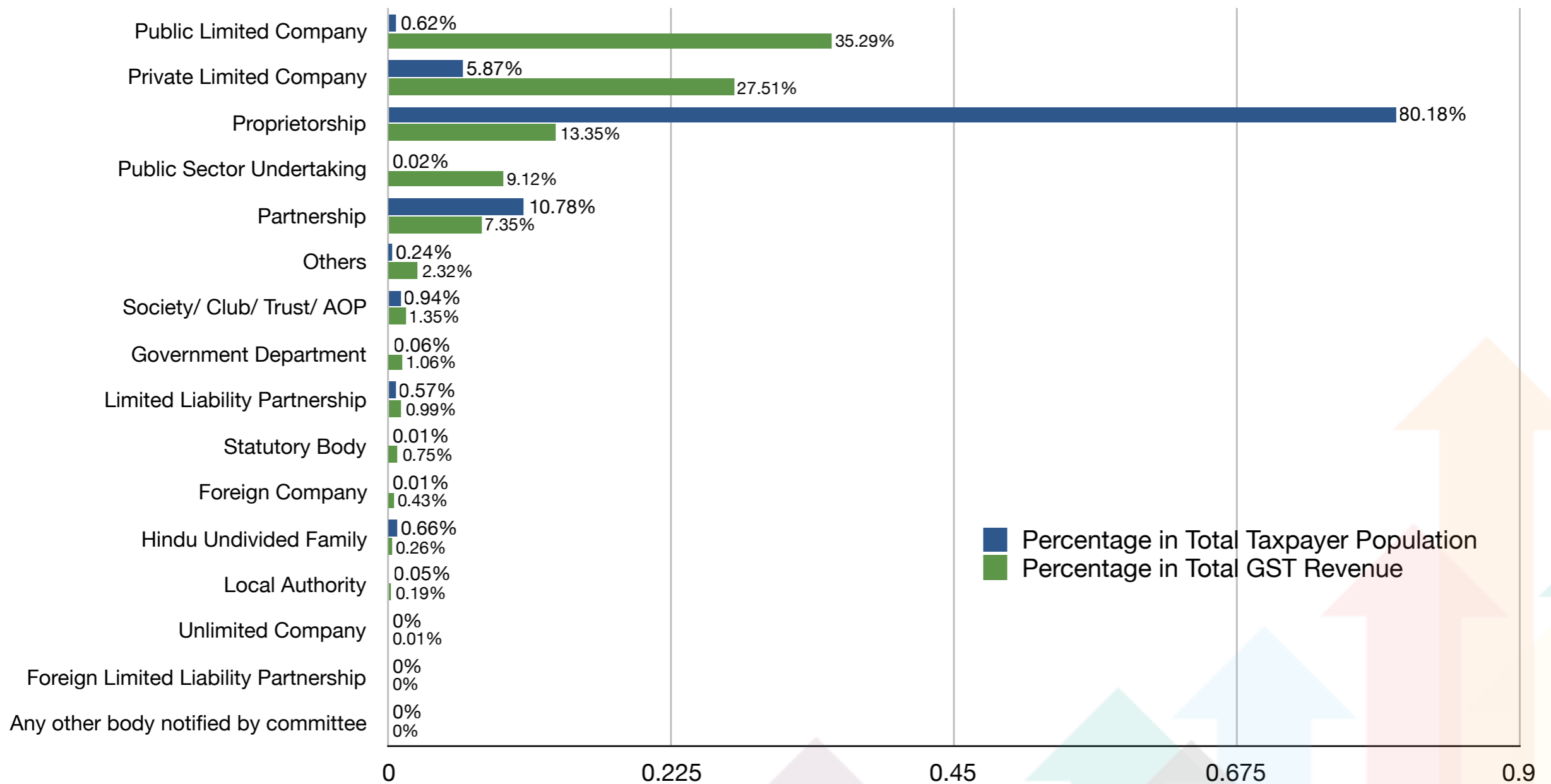
Contribution to GST Revenue* from Different Constitutions of Business

CONSTITUTION OF BUSINESS (CoB)	No. of Tax Payers who has made entry in cash ledger against GSTR-3B/ GSTR-R4	% of Total Tax Payers	COLLECTION (In Rs.Crores)	% OF Total Collection
Public Limited Company	71,151	0.62%	8,35,298.12	35.29%
Private Limited Company	6,75,875	5.87%	6,51,141.36	27.51%
Proprietorship	92,38,097	80.18%	3,15,948.41	13.35%
Public Sector Undertaking	2,613	0.02%	2,15,752.65	9.12%
Partnership	12,41,540	10.78%	1,74,031.78	7.35%
Others	27,146	0.24%	55,000.38	2.32%
Society/ Club/ Trust/ AOP	1,08,689	0.94%	31,949.48	1.35%
Government Department	6,635	0.06%	25,187.57	1.06%
Limited Liability Partnership	65,211	0.57%	23,440.21	0.99%
Statutory Body	997	0.01%	17,768.59	0.75%
Foreign Company	1,674	0.01%	10,058.53	0.43%
Hindu Undivided Family	76,603	0.66%	6,268.78	0.26%
Local Authority	5,682	0.05%	4,566.61	0.19%
Unlimited Company	91	0.00%	259.11	0.01%
Foreign Limited Liability Partnership	95	0.00%	15.28	0.00%
Any other body notified by committee	88	0.00%	7.39	0.00%
Grand Total	1,15,22,187	100.00%	23,66,694.24	100.00%

**Note

- Status as on 1st July 2020; Return period accounted up to March 2020
- Figures representative of the liability paid by debit made in the Electronic Cash Ledger (doesn't include IGST on imports)

Contribution to GST Revenue* from Different Constitutions of Business



**Note

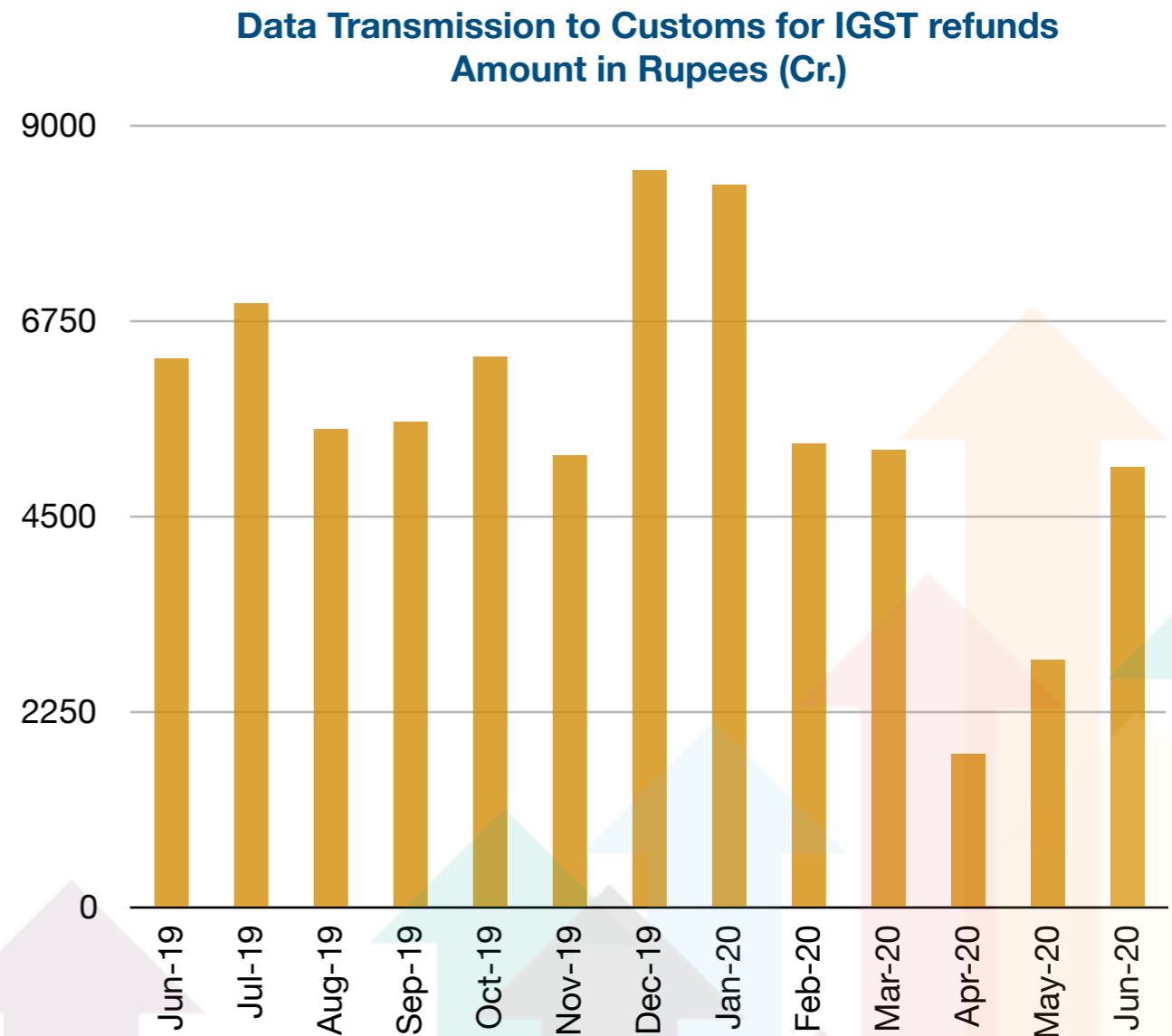
- Status as on 1st July 2020; Return period accounted up to March 2020
- Figures representative of the liability paid by debit made in the Electronic Cash Ledger (doesn't include IGST on imports)



Refund

Data Transmission to Customs for Refund of IGST Paid on Export of Goods (Jun – 19 till June – 20)

Month of Transmission	IGST (Amt/Cr.)	Invoice Count	GSTR-1 Count
Jun-19	6,321.28	312487	17131
Jul-19	6,945.20	338528	17302
Aug-19	5,518.66	277154	14837
Sep-19	5,586.15	299177	15966
Oct-19	6,337.58	302516	19881
Nov-19	5,200.86	285174	16452
Dec-19	8,477.97	442166	18225
Jan-20	8,311.06	455138	20322
Feb-20	5,347.43	280110	15440
Mar-20	5,264.68	248802	13653
Apr-20	1,755.82	52496	2296
May-20	2,854.58	100933	5937
Jun-20	5,073.60	220392	15563

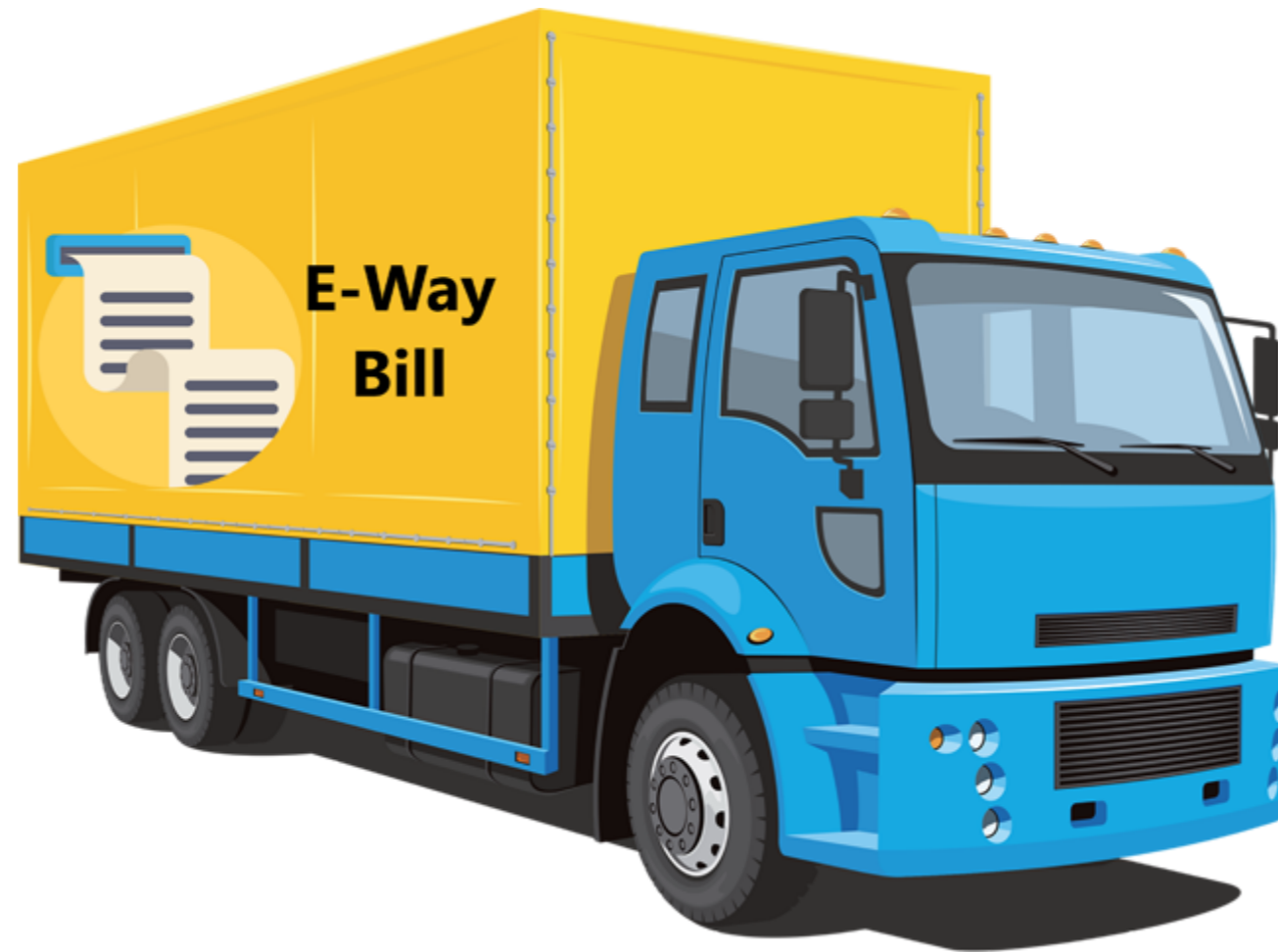


Online Refund Status: As on 30th June, 2020

#	STATUS	COUNT	AMOUNT (IN CR.)	EXPLANATION	
1	Total applications received since 26/09/2019 (in RFD-01)	286542	89490.29		
2	Filed, but yet to be acknowledged (RFD0-01)	18217	4979.63		
3	Out of (1-2) above, cases where deficiency memo issued (RFD-03)	81511	25787.90		
4	Cases which are at various stages of processing (1-2-3)	186814	58722.75	Percentage of 186814 ↓	Percentage of 58722.75 ↓
5	Out of 4 above, cases which have been acknowledged but no further processing has started	10876	2403.92	5.82%	4.09%
6	Out of 4 above, cases where Provisional Order has been issued (RFD-04)	4735	3538.69	2.53%	6.03%
7	Out of 4 above, (RFD-06) issued	163591	47916.65	87.56%	81.60%
8	Out of 4 above, cases where SCN has been issued which have not been replied (RFD-08)	4768	1491.56	2.55%	2.54%
9	Out of 4 above, cases where SCN has been replied and case under process (RFD-09)	2816	3369.01	1.51%	5.74%
10	Number of Payment Orders Issued in RFD-05	1,70,397	45,173.17	Percentage of 1,70,397 ↓	Percentage of 45,173.17 ↓
11	Out of (2) above, Disbursed by PFMS	161039	42,860.57	94.50%	94.87%

****Note**

- The figures shown are for the period post 26th Sep, 2019 after online refund was launched



E-Way Bill

E-way bill Statistics

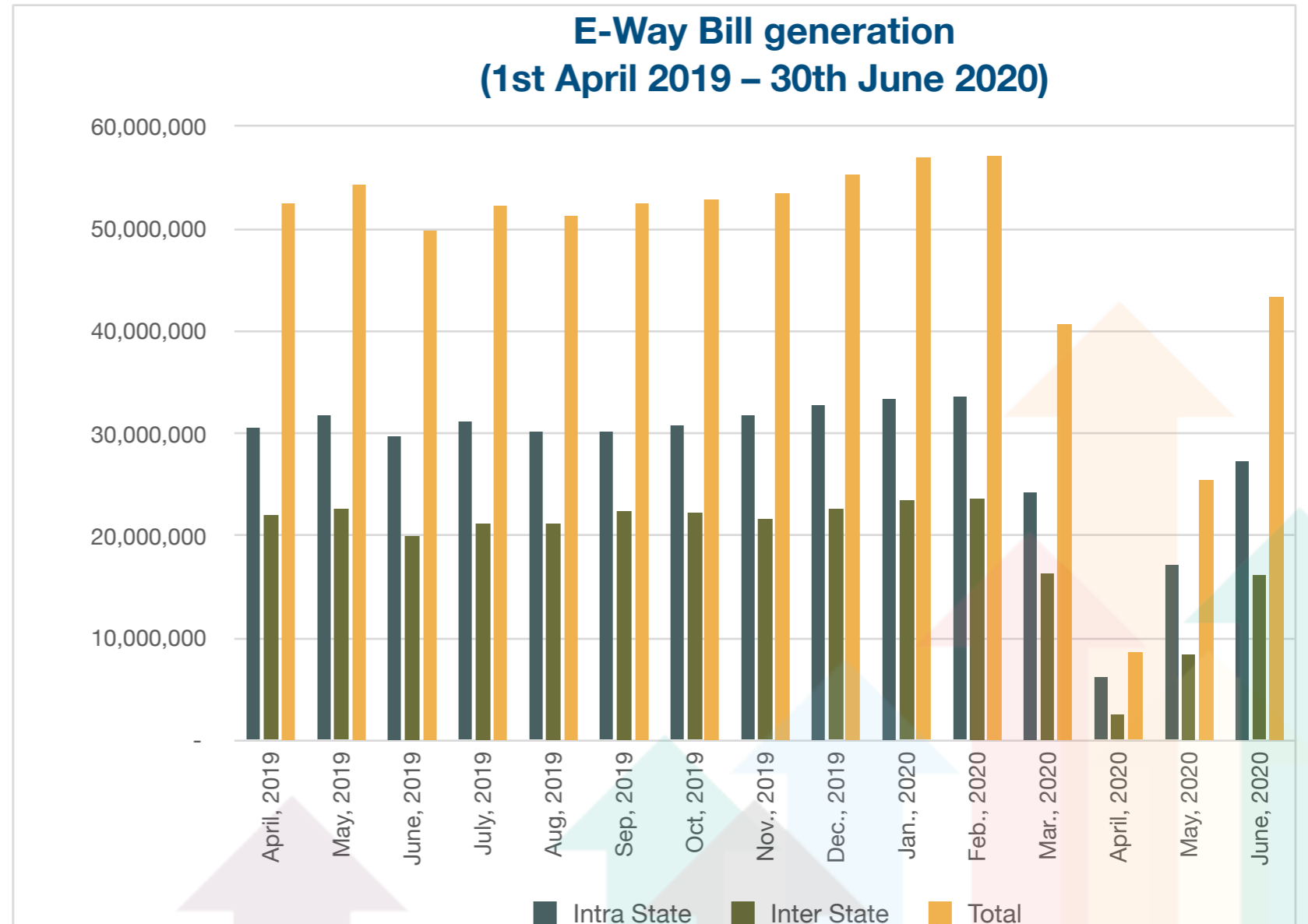
(1st April 2019 – 30th June 2020)

Functionalities	Counts
Total e-Way Bills generated	70,62,89,680
Count of Inter State e-Way Bills	28,62,92,031
Count of Intra State e-Way bills	41,99,97,649
Highest number of e-Way bill generated in a day	25,19,208 (29th Feb 2020)
Number of GST taxpayers registered with e-Way bill system as on 30th June 2020*	33,96,092
Number of Transporters registered with e-Way bill system as on 30th June 2020	51,734

- **Out of 1,23,11,104 registered taxpayers**

E-way bill generation (1st April 2019 – 30th June 2020)

Month	Intra State	Inter State	Total
April, 2019	3,04,86,357	2,20,38,234	5,25,24,591
May, 2019	3,16,85,231	2,25,89,362	5,42,74,593
June, 2019	2,96,99,267	2,00,46,396	4,97,45,663
July, 2019	3,10,46,589	2,11,22,303	5,21,68,892
Aug, 2019	3,00,39,708	2,11,82,769	5,12,22,477
Sep, 2019	3,00,86,136	2,23,22,188	5,24,08,324
Oct, 2019	3,07,11,355	2,21,59,777	5,28,71,132
Nov., 2019	3,16,84,403	2,17,01,746	5,33,86,149
Dec., 2019	3,26,84,113	2,27,09,600	5,53,93,713
Jan., 2020	3,34,55,970	2,34,66,683	5,69,22,653
Feb., 2020	3,35,03,634	2,36,82,063	5,71,85,697
Mar., 2020	2,42,95,894	1,63,62,916	4,06,58,810
April, 2020	61,66,233	24,43,214	86,09,447
May, 2020	1,70,92,904	83,99,766	2,54,92,670
June, 2020	2,73,59,855	1,60,65,014	4,34,24,869
Total	41,99,97,649	28,62,92,031	70,62,89,680

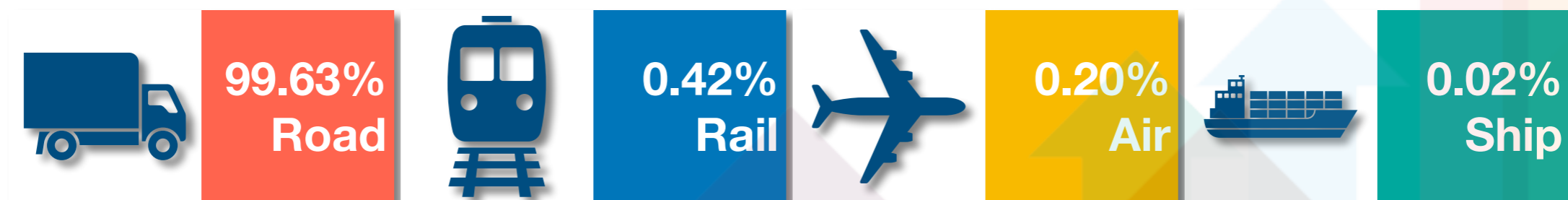


Modes of E-way Bill Generation

Modes of E-Way Bill Generation

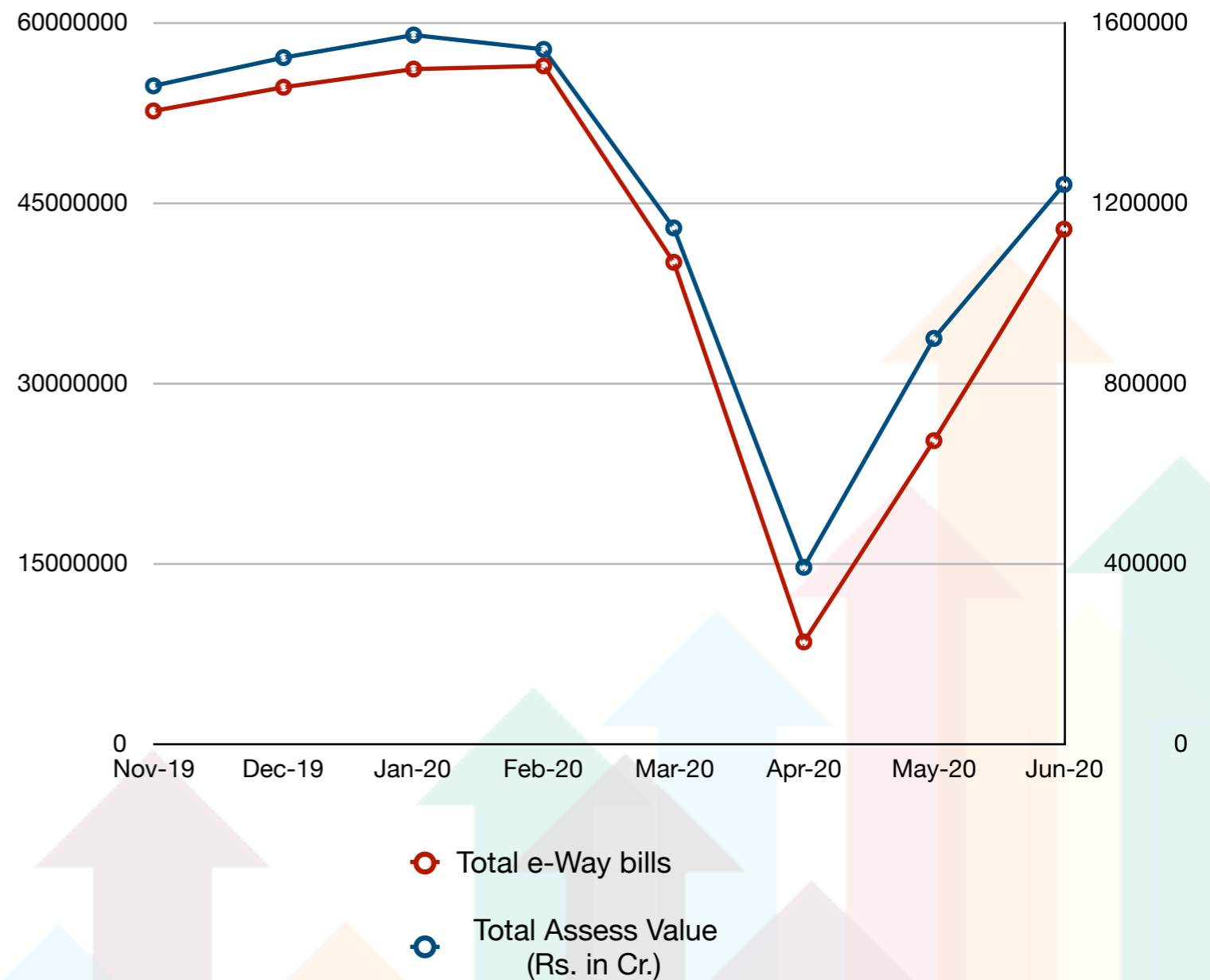


Modes of Goods Transport (In Terms of Count)

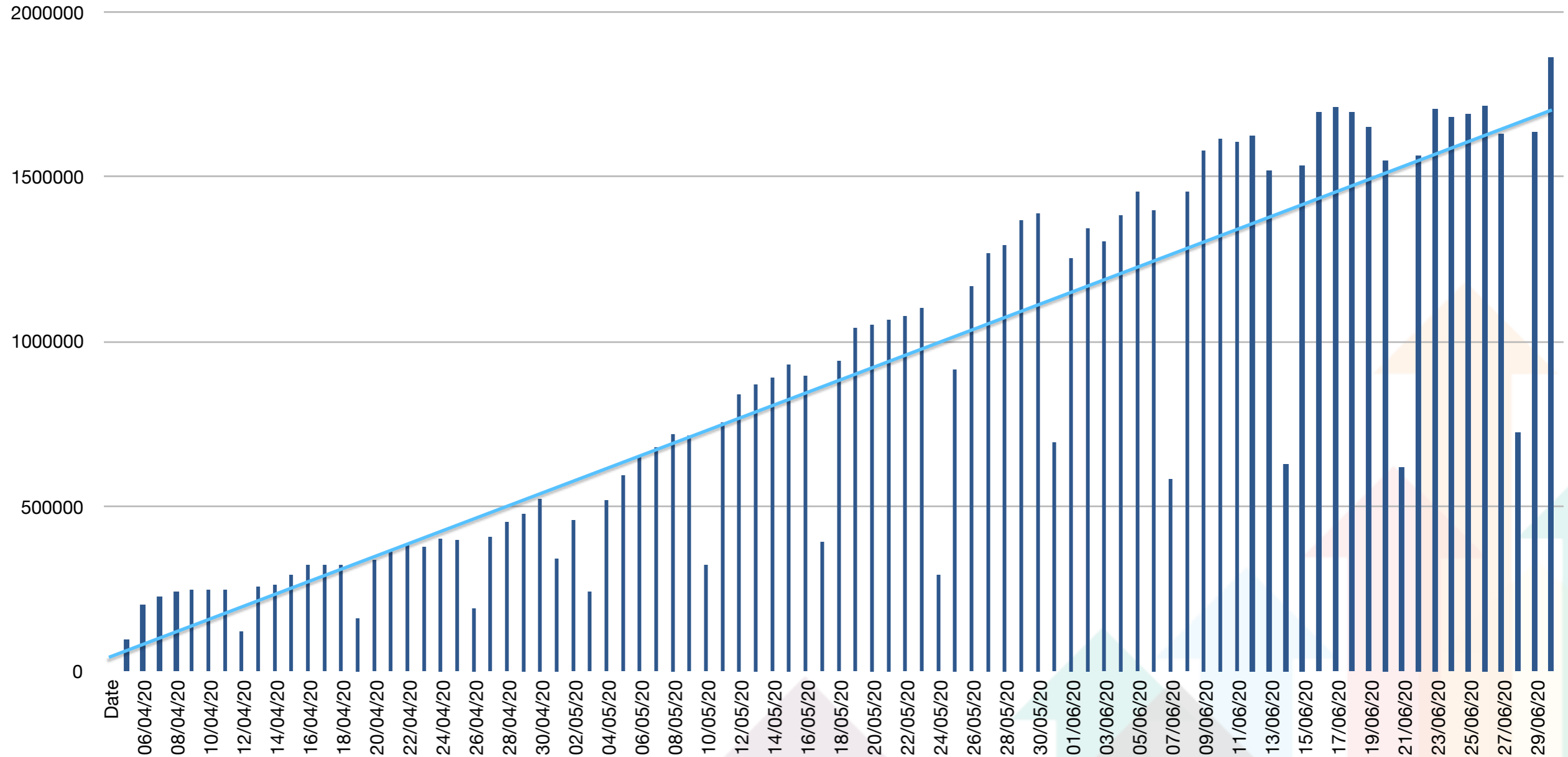


E-way bill Statistics (During COVID-19 Pandemic)

Month	Total e-Way bills	Total Assess Value (Rs. in Cr.)
Nov-19	5,26,23,037	14,58,880
Dec-19	5,45,92,452	15,21,564
Jan-20	5,61,03,179	15,71,628
Feb-20	5,63,72,154	15,39,817
Mar-20	4,00,36,175	11,43,764
Apr-20	84,53,853	3,90,980
May-20	2,51,95,291	8,98,714
Jun-20	4,27,83,833	12,40,092



Upward Movement in E-way Bill Generation from 3rd week of April





GSTN Outreach Initiatives

Tax Officials & Stakeholders Training during 2019-20

26

Training
Sessions for
Model 2 Officers

500+

GST Helpdesk
Executives
Trained

1741

Officers Trained

72

Training
sessions on
GST New
Returns

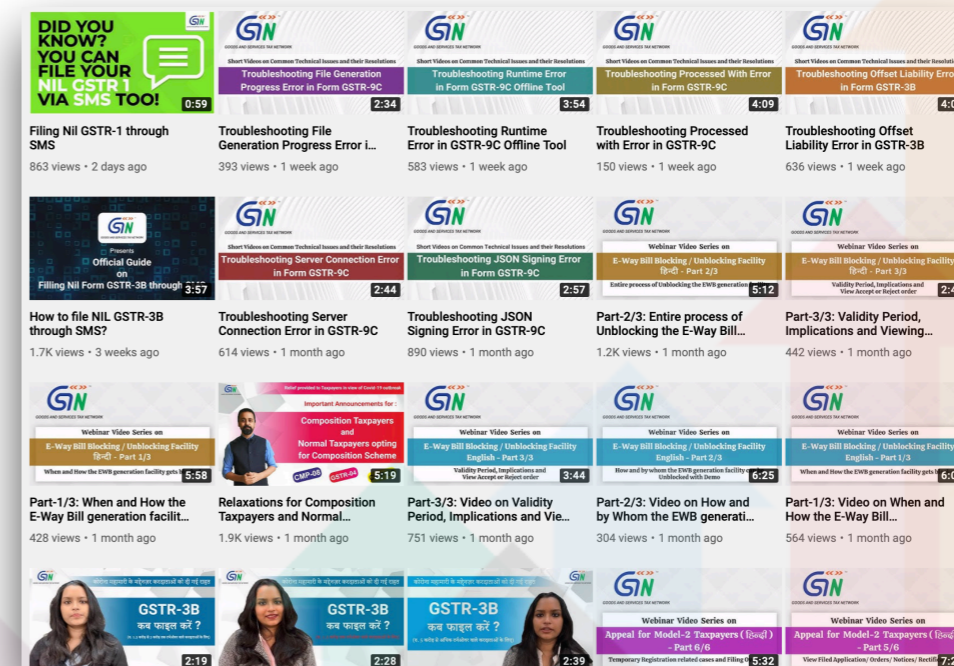
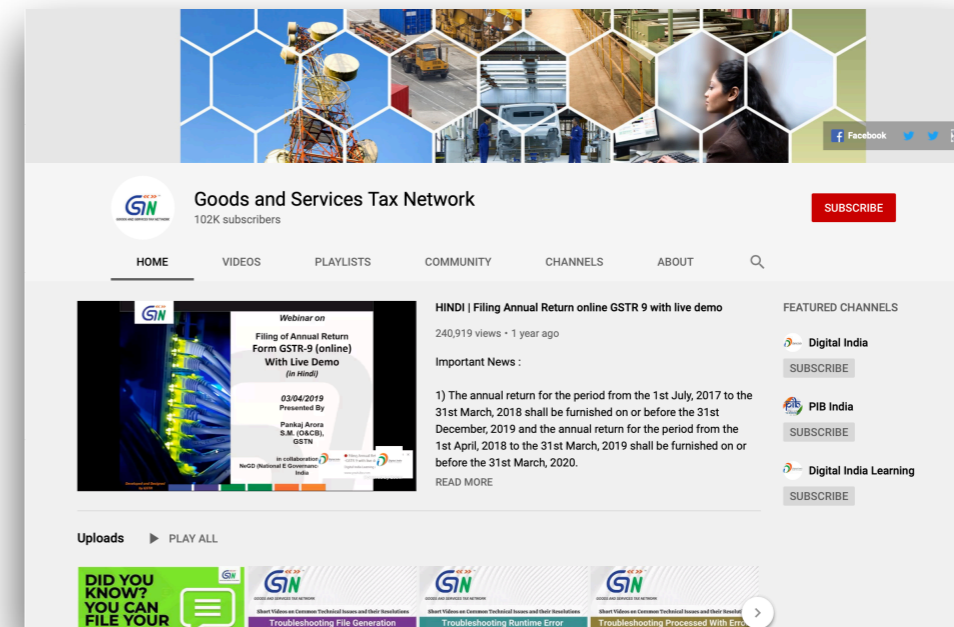
33

Cities Covered
in the Training
Programmes



GSTNs YouTube Channel 2017 – 2020

- Total webinars, short videos etc. on our dedicated YouTube Channel- **342**
- GSTN YouTube channel has already exceeded 2.5 million views and now has 1,02,460 active subscribers. On crossing the figure of One Lakh active subscribers, GSTN received the prestigious 'YouTube Silver Play Button Award' from the YouTube Channel
- GSTN conducts webinars in Hindi and English on new functionalities released on GST Portal
- More than 200 Webinars were conducted in regional languages such as Marathi, Tamil, Telugu, Bengali, Kannada etc.






GITA: GST Interactive Technical Assistant (Chatbot)



- GSTN launched its **Chatbot GITA (GST Interactive Technical Assistant)** on 26th June 2020.
- GITA is loaded with pre-drafted responses to the queries asked by taxpayers on common topics, such as- Payment, E-way bill, Registration, Refunds and Returns etc.
- The Chatbot works on **Artificial Intelligence (AI)** based technology.
- This **24x7** facility is available on GST portal for mobile users too.

Social Media Statistics

Platform	Followers/ Subscribers	Impressions/ Views	Engagement/ Watchtime	Posts/ Videos
	1,73,622	59.6 M	4 M	27.9K Tweets
	1,02,466	19.3 M	129.1K (hours)	344 Videos
	21,524	1.2 M	8,80,629 (times)	20,933 posts



Services

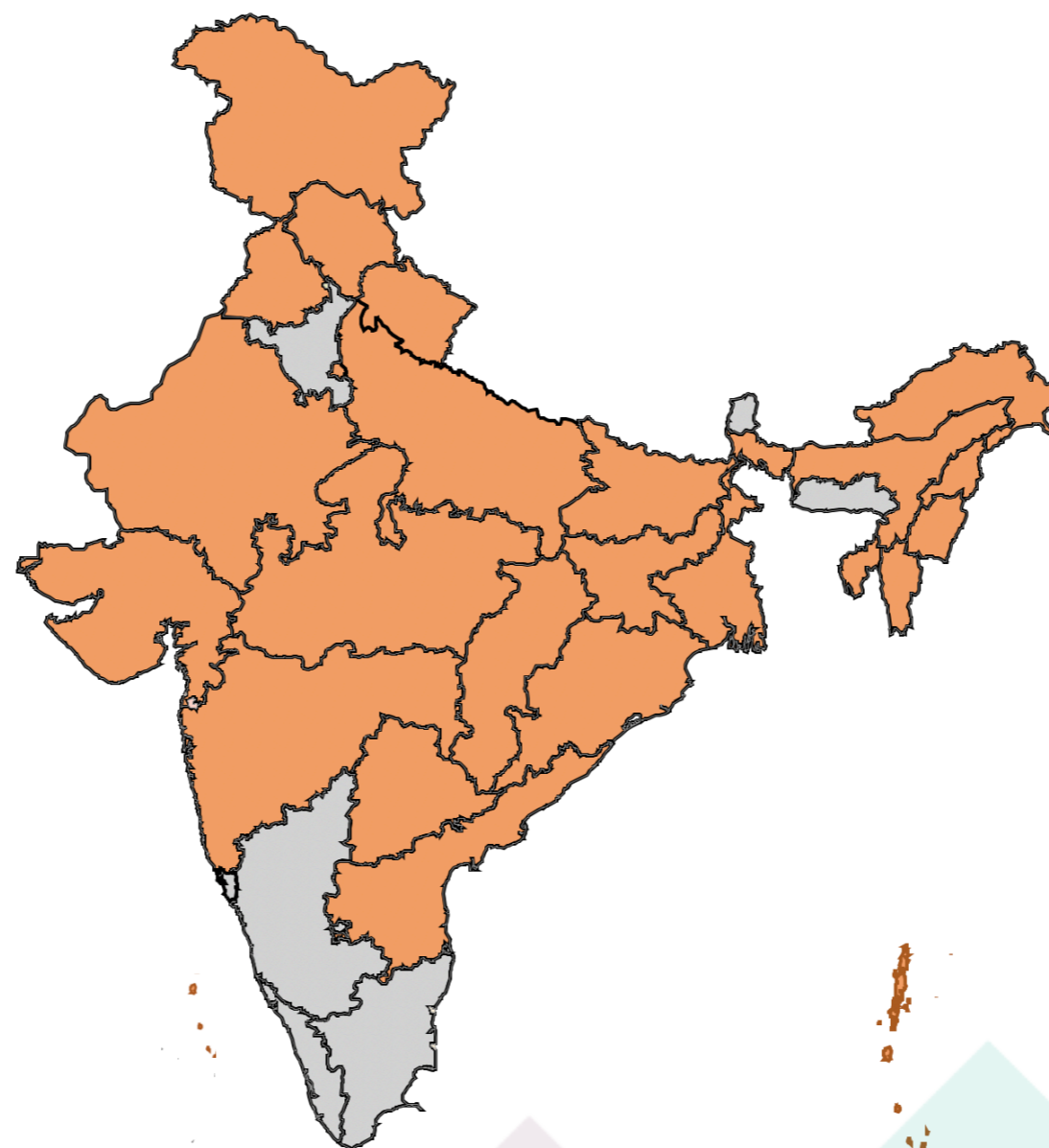
GST Helpdesk is Now More Helpful to Taxpayers

	Before	Now
Toll-free Calling Number	No	Yes
Language of Interaction	2- English & Hindi	10 New languages added other than English & Hindi: Assamese, Bengali, Gujarati, Kannada, Malayalam, Marathi, Odiya, Punjabi, Tamil and Telugu.
Grievance Redressal Portal	Service available on portal	Improved version with new features: <ul style="list-style-type: none"> • Mobile interface also available • Taxpayers can see status of their tickets • Self-guided facility to log tickets • More user-friendly look and feel • AI based Chatbot- GITA introduced

- Average calls per day: 8,000-10,000
- Average tickets raised per day: 2000-2,500
- Revamped helpdesk was made operational from 26th February 2020
- During the lockdown the helpdesk secured and successful transition was made to enable agents to work from home.

Number of Officers Using GST Back Office

State Name	User Count
Andaman & Nicobar Islands	13
Andhra Pradesh	1112
Arunachal Pradesh	37
Assam	435
Bihar	476
Center Jurisdiction	8
Chandigarh	26
Chhattisgarh	893
Dadra and Nagar Haveli	15
Daman and Diu	12
Delhi	296
Gujarat	2336
Himachal Pradesh	353
Jammu and Kashmir	361
Jharkhand	216
Karnataka	7
Kerala	9



Model 1 States
(Have developed own back-end system)

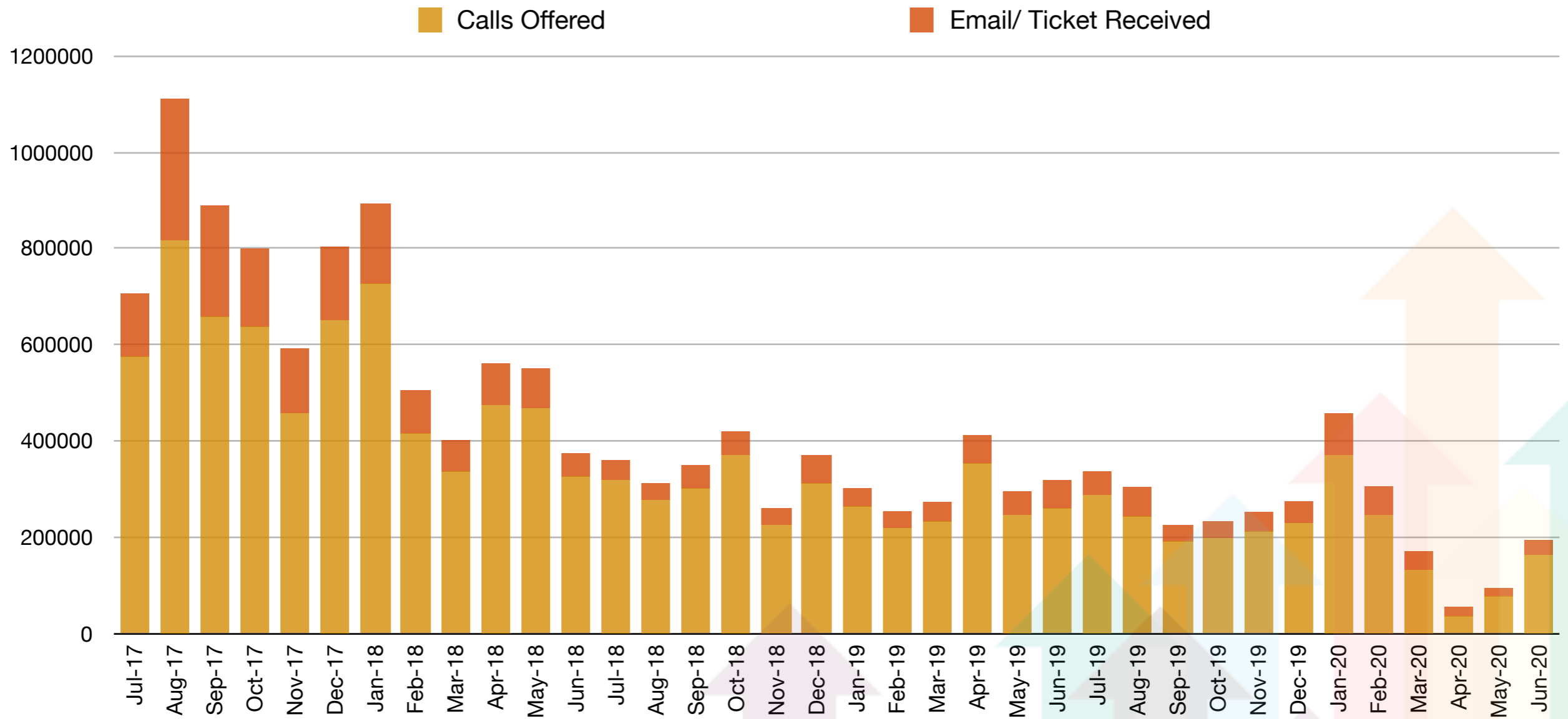
Model 2 States/ UT
(Back-end system developed by GSTN)

State Name	User Count
Ladakh	3
Lakshadweep	8
Madhya Pradesh	2013
Maharashtra	4722
Manipur	33
Mizoram	78
Nagaland	84
Odisha	786
Puducherry	80
Punjab	710
Rajasthan	1783
Telangana	1332
Tripura	87
Uttar Pradesh	2442
Uttarakhand	770
West Bengal	1906

***Total of 23,442 officials working as Proper Officers on GST Back Office**



Taxpayer Helpdesk





Taxpayer Assistance

Eco-system of GST Suvidha Providers

GSTN has 59 functional GSPs that deliver the necessary services to tax payers for becoming GST compliant in the GST regime. Businesses may avail of the services of the GSP as per their need.

Offline Tools Provided on the Portal

1. Returns Offline Tool
2. Tran 1 Offline Tool
3. Tran-2 Offline Tool
4. ITC-01 Offline Tool
5. ITC-03 Offline Tool
6. ITC-04 Offline Tool
7. GSTR-3B Offline Tool
8. GSTR-4 Offline Tool
9. GSTR-6 Offline Tool with Amendments
10. GSTR-7 Offline Utility
11. GSTR 8 Offline Tool
12. GSTR-9 Offline Tool
13. GSTR-9A Offline Tool
14. GSTR-9C Offline Tool
15. GSTR-10 Offline Tool
16. GSTR-11 Offline Tool
17. GST ARA-01 Application for Advance Ruling
18. Refund Statement Offline Tool

Accounting Software Solutions

GSTN has partnered with some Billing and Accounting software vendors for providing free software to the small taxpayers or businesses with annual turnover less than Rs 1.5 Cr, in a financial year.

The software is available in three different formats: cloud based, desktop version and mobile phone based.

1. Adaequare Info Private Limited (**UBOOKS**)
2. Focus Softnet Private Limited (**FOCUS LYTE**)
3. Marg ERP Limited (**MARG GST pro**)
4. Relyon Softech Limited (**SARAL ACCOUNTS**)
5. Sessaasai Business Forms Private Limited (**GENIEBOOKS**)
6. Zoho Corporation Private Limited (**ZOHO Books**)
7. Cygnet Infotech Private Limited (**Cygnet FACE**)
8. IRIS Business Services Limited (**IRIS Vyapari**)

The products offer a basic version free of cost that assists the businesses in GST compliance.

New functionalities (FO) made available on GST Portal from 01.07.2019 to 01.07.2020

S. No.	Module / Area	FORM/ Heading
1	Advance Ruling	Payment of fees for advance ruling
2		Accessing and processing of Advance Ruling application, on the GST Back Office by Model I States (till they are able to integrate their Systems using APIs)
3	Composition Scheme	Opting for Composition scheme, by taxpayers dealing with services (Form GST CMP 02)
4		Statement for payment of self-assessed tax for Composition Taxpayers (Form GST CMP 08)
5		Alert for taxpayers about non-eligibility of certain Commodities, for opting for composition, while filing Form GST REG 01 & Form GST CMP 02 or filing any non-core amendment related to option for composition
6	E-way Bill	Blocking/ Unblocking of EWB generation facility
7	GST Practitioner	Filing of Application for cancellation of Registration & filing clarifications by GSTP
8		Filing of Amendment of Registration in Core and Non-Core fields through a GSTP
9		Changes in GSTP enrolment application
10	ITC	Form GST ITC 04: (Details of the goods / capitals goods sent to job worker and received back or supplied from the premises of the job worker)
11		Form ITC-02A [Declaration for transfer of ITC pursuant to registration u/s 25(2)]
12	Miscellaneous	GST Help Desk transition for tax payers & availability of new services (starting from 26.02.2020)
13		Contact details of Grievance Nodal Officers
14		Addition of Legal Name on Search of a taxpayer

New functionalities (FO) made available on GST Portal from 01.07.2019 to 01.07.2020

S. No.	Module / Area	FORM/ Heading
15	Payment	Creation of Electronic Cash ledger and Liability Register for UIN holders
16		Utilization of IGST Credit (implemented in Form GSTR 3B only)
17	Refund	Intimation on account of Refund not received by taxpayer
18		Refund pre-application form
19		<ul style="list-style-type: none"> • Form GST RFD-01 – Application for Refund (Rule 89(1) of the CGST Rule, 2017) • Form GST RFD-02 - Sending Acknowledgement (Rule 90(1), 90(2) & 95(2)) • Form GST RFD-03 - Raising Deficiency Memo (Rule 90(3)) • Form GST RFD-04 - Issuing Provisional Refund Order (Rule 91(2)) • Form GST RFD-06 - Issuing Final Refund Order (Rule 92(1), 92(3), 92(4), 92(5) & 96(7)) • Form GST RFD-05 - Generating Payment Order (Rule 91(3), 92(4), 92(5) & 94) • Form GST RFD-07B - Withholding Refund (Rule 92(2) & 96(6)) • Form GST RFD-08 - Sending Show Cause Notices by tax official (Rule 92(3)) • Form GST RFD-09 - Reply to Show cause notice by taxpayer (Rule 92(3)) • Form GST PMT 03 - For re-credit of inadmissible ITC (Rule 86(4) & 87(11))
20	Registration	Registration on GST Portal to IRPs/RPs, appointed to undertake corporate insolvency resolution proceedings, for Corporate Debtors
21		Cancellation of Registration by tax official and application on the same issue by taxpayer
22		Selection of State Code 38 by taxpayers of Ladakh
23		Viewing of all registrations across India on same PAN, during a new registration
24		Addition of Authorised representative field in Form GST REG 10
25		Removal of unique PAN, Email and Mobile number for a new registration for existing registrants
26		Activation of migrated taxpayers, who cancelled their registration through Form GST REG 29
27		Addition of Bank Account details by TDS/ TCS & Temp ID holder, through Non-Core Amendment of Registration
28		Registration in a State/ UT with address of Head Office – changes in Form GST REG-07

New functionalities (FO) made available on GST Portal from 01.07.2019 to 01.07.2020

S. No.	Module / Area	FORM/ Heading
35	Return	Filing NIL Form GSTR-1 through SMS, on GST Portal
36		Filing NIL Form GSTR-3B through SMS, on GST Portal
37		Filing Form GSTR-3B, through EVC
38		Adjustment of negative ITC, while distributing credit to its units by ISD, through Form GSTR- 6
39		Form GST PMT-09: Transfers from one or more Major/Minor head(s) to another Major/Minor head(s) of amount as available in the Electronic Cash Ledger
40		Additional features in GSTR-7 & GSTR-8
41		Taking actions by composition taxpayers on credit received through Form GSTR- 8 in TCS credit received table
42	TDS/TCS Deductor & Temp Registrants	Adding of Bank Account details by TDS/TCS Deductors & Temp Registrants
43	Users with Temporary id	Access of various Front end Modules by users having Temp Id

Goods And Services Tax
Network, East Wing, 4th
Floor, World Mark - 1,
Aerocity, New Delhi -
110037



info@gstn.org.in



011-49111200