

Walkthrough of GSTN Portal

17

This Module Includes

- 17.1 Introduction**
- 17.2 Provisions Relating to GSTN**
- 17.3 Pre-Login Details in GSTN Portal Home Page**
- 17.4 Post-Login Details in GSTN Portal**

Walkthrough of GSTN Portal

SLOB Mapped against the Module

1. To develop detail understanding of various provisions of Goods and Services Tax (GST) to facilitate valuation, computation of tax liability including management of input tax credit.
2. To obtain detail knowledge about the provisions under GST relating to accounts and record, annual returns and dispute resolution to ensure better compliance.
3. To facilitate strategic decision making by appropriate management of various indirect tax issues.

Module Learning Objectives

After studying this module, the students will be able to:

- ⦿ Identify vision, mission, and guiding principles of GSTN Portal.
- ⦿ Explain services provided in the GSTN Portal.
- ⦿ Understand Pre-login and post login details in GSTN Portal.

Goods and Services Tax Network (GSTN) Portal is an Indian government's official website hosted at <https://www.gst.gov.in/>. Once we register and complete the login process, we can access consent GST details. Using this portal, users can register their taxes, file returns, payments, and apply for a refund etc. The user can also cancel the registration and access various GST-related analyses. Taxpayers can clarify their doubts on GST using this portal. They also receive important announcements of Government notices. This portal allows the users to respond to such intimations. This portal helps taxpayers to file taxes on their own.

The GSTN portal acts as a common interface for the taxpayers, center and state governments. Unlike the previous indirect tax regime, taxpayers will no longer have to visit the tax departments in person for filing tax returns and submit other applications. Be it approving, rejecting, or responding to applications, all types of communications can be carried out on the GST portal (i.e. online).

The GSTN Portal has been designed for lodging complaints by taxpayers and other stakeholders. They can lodge Complaint here indicating issues or problems faced by them while working on GST portal instead of sending emails to the Helpdesk. It has been designed in a manner that the user can explain issues faced and upload screenshots of pages where they faced the problem, for quick redressal of grievances.

Provisions Relating to GSTN

17.2

Vision of GSTN:

To become a trusted National Information Utility (NIU) which provides reliable, efficient and robust IT Backbone for the smooth functioning of the GST regime in India as “One Nation, One Tax” enabling economic agents to leverage the entire nation as “One Market” with minimal Indirect Tax compliance cost.

Mission of GSTN:

- ⦿ Provide common and shared IT infrastructure and services to the Central and State Governments, Tax Payers and other stakeholders for implementation of the Goods & Services Tax (GST).
- ⦿ Provide common Registration, Return and Payment services to the Tax payers.
- ⦿ Partner with other agencies for creating an efficient and user-friendly GST Eco-system.
- ⦿ Encourage and collaborate with GST Suvidha Providers (GSPs) to roll out GST Applications for providing simplified services to the stakeholders.
- ⦿ Carry out research, study best practices and provide Training and Consultancy to the Tax authorities and other stakeholders.
- ⦿ Provide efficient Backend Services to the Tax Departments of the Central and State Governments on request.
- ⦿ Develop Tax Payer Profiling Utility (TPU) for Central and State Tax Administration.
- ⦿ Assist Tax authorities in improving Tax compliance and transparency of Tax Administration system.
- ⦿ Deliver any other services of relevance to the Central and State Governments and other stakeholders on request.

Guiding Principles of GSTN:

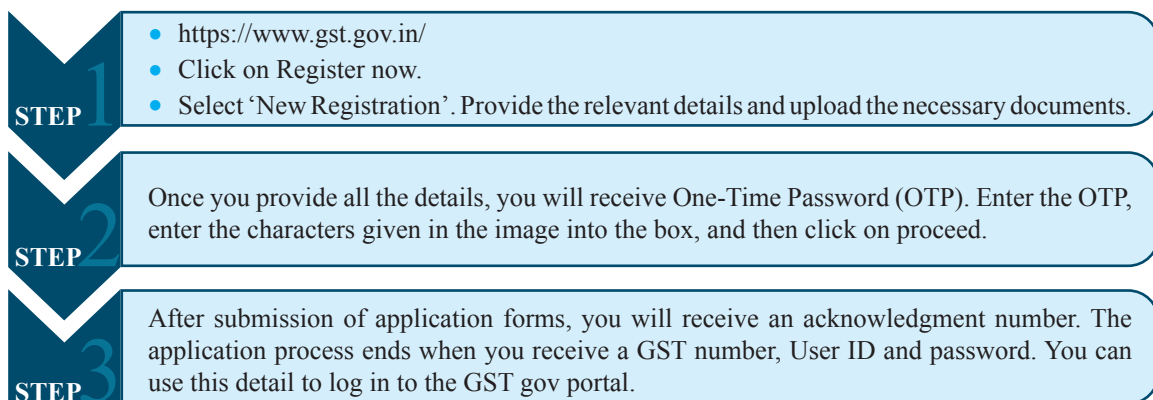
- ⦿ Inclusiveness
- ⦿ Efficiency
- ⦿ Transparency
- ⦿ Commitment
- ⦿ Collaboration
- ⦿ Excellence
- ⦿ Innovation
- ⦿ Accountability

GSTN Portal has the following advantages:

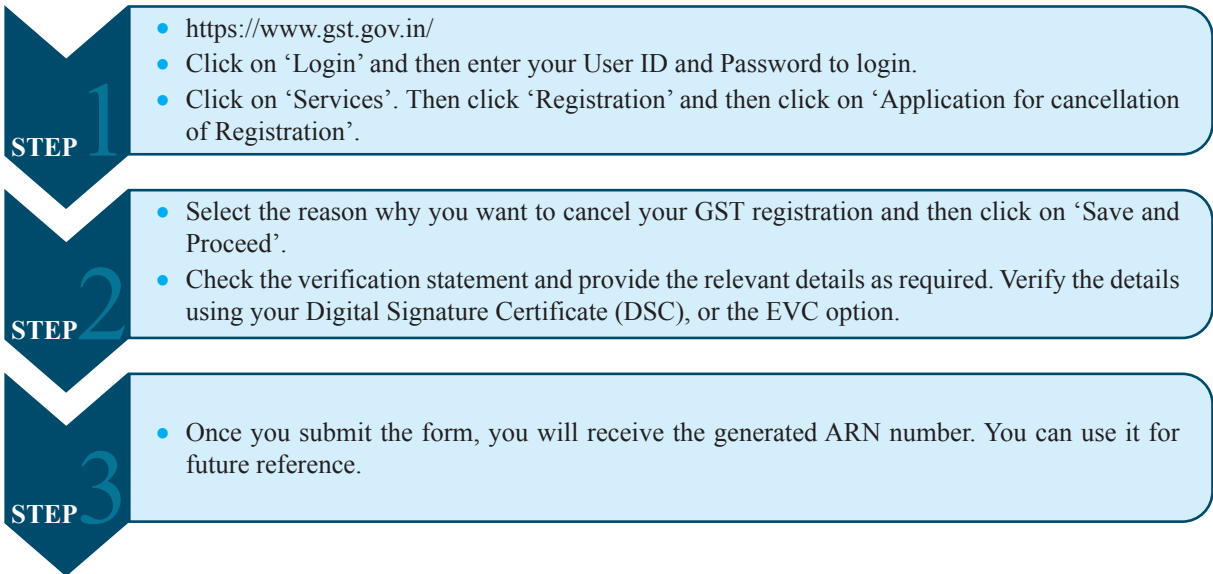
1. Enable the user to lodge his complaint and raise tickets himself.
2. To provide all required information and reducing to and fro communication between helpdesk and the taxpayers, helping to reach a faster resolution.
3. Enable the taxpayer to check the progress of resolution of his complaint by using the ticket number (acknowledgement number generated after a complaint is lodged).
4. Check the resolution comments in case the complaint/ticket is closed.
5. Based on selection of category/subject and sub-category, portal provides relevant FAQ/pages of User manual to help the user resolve the problem faced by him.

Services Provided in the GSTN Portal:

Sl. No.	Services on the GST Portal
1	Accessing various Transition Forms
2	Application for registration for normal taxpayer, casual dealer, ISD
3	Facility of filing GST Returns
4	Online GST Payments
5	Claiming return for the excess GST paid
6	Application for GST practitioner
7	Availing Composition Scheme
8	Opting out of Composition Scheme
9	Intimation of stock for Composition Dealers
10	Filing Table 6A of GSTR-1 for Export Refund
11	Furnishing Letter of Undertaking (LUT)
12	Viewing E-Ledgers

Registration on GST Portal:

Cancellation of GST registration in GSTN Portal



New functionalities in GSTIN Portal:

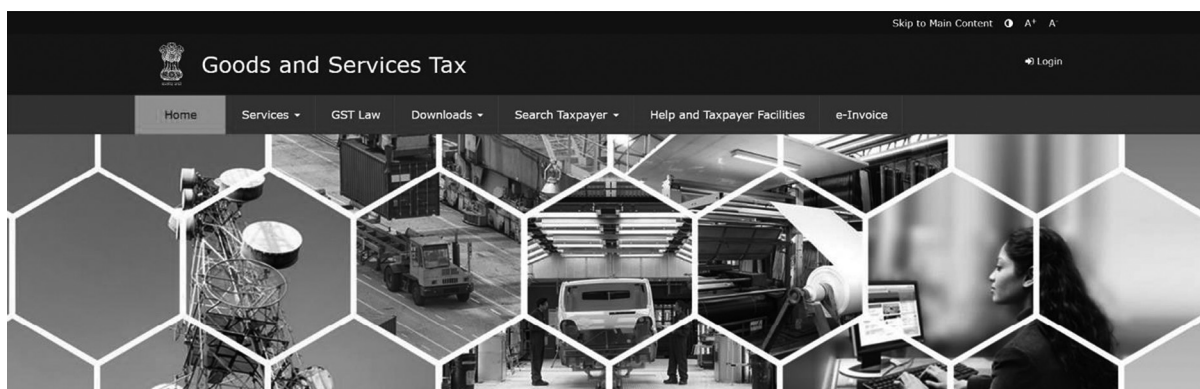
1. Display of details of suspended registration in Part A of registration application under registrations mapped against the same PAN:
 - Taxpayer can view list of all GST registration applications filed using the same PAN in Part A of the registration application. Taxpayers will now also be able to view the suspended GSTIN details mapped to the said PAN.
2. Facility to view supporting document attached in Form GST REG 17:
 - The supporting documents uploaded by Tax officer while issuing show cause notice for cancellation of registration in Form GST REG-17, shall now be made available for view/download to the taxpayers as well as the tax officers.
3. Enabling of bank account validation for taxpayers:
 - A new functionality has been implemented on the GST portal to validate the bank account details of the taxpayers to establish its authenticity. This validation has been enabled by the GSTN through linkage with NPCI Database.
4. Enabling Cash Transfer between different GSTINs registered on the common PAN:
 - A new functionality has been provided on the portal for the taxpayers to transfer an amount lying in their cash ledgers across GSTINs registered on the same PAN using the Form GST PMT-09.

Pre-Login Details in GSTN Portal Home Page

17.3

The home page of the GST online login Portal contains the following sections:

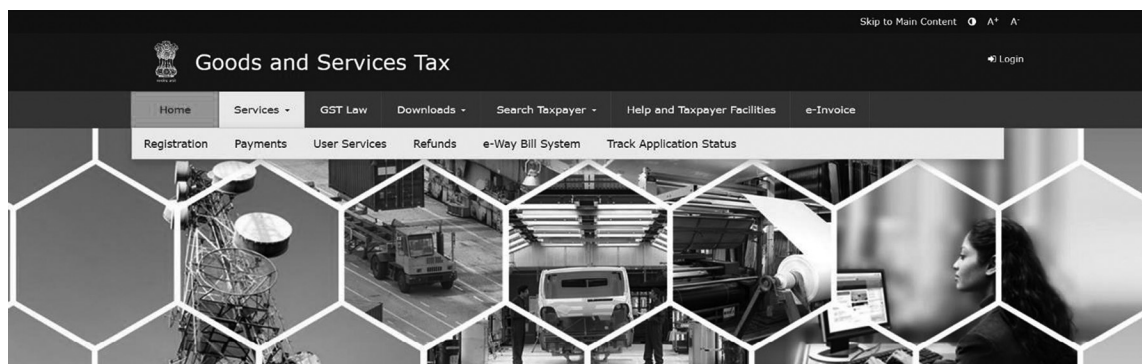
Home, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities and e-invoice



Services:

The 'Services' section contains the following tabs:

- (a) Registration
- (b) Payments
- (c) User Services
- (d) Refunds
- (e) e-way bill system
- (f) Track Application Status.



(a) Registration

A taxpayer can apply afresh through the 'New Registration' link provided on this page. The taxpayer can track the status of GST Registration. One can also submit an application seeking clarification. Get clarity on GST filing-related issues through the sub-menus given on the page.

The 'Track Application Status' link will redirect the user to a new page. One can check the GST Registration application with the help of the ARN number.

(b) Payments

Click 'Payments' sub-menu. The taxpayer can access 'Challan Creation' and 'Track Payment Status'. It will help him/her to create challan and track the status of payment as a part of the online GST payment system.

(c) User Services

The 'User Services' sub-menu shows several links. The taxpayer can view office addresses, generate user ID for advance ruling. One can also view holiday list, file grievances/complaints, locate GST Practitioner, etc. Click 'Contact' and 'Search Office Addresses' tabs. Search and find the contact details of various central/state level tax officials. One can also find addresses of local GST offices.

Functions of GST Practitioner's:

- furnish details of outward supplies (section 37 and (omitted w.e.f. 01-10-2022 inward supplies u/s 38) and furnish monthly return & quarterly, return u/s 39, annual u/s 44 or final return u/s 45.
- make deposit for credit into the electronic cash ledger
- file a claim for refund
- file an application for amendment or cancellation of registration
- Furnish information for generation of e-way bill;
- Furnish details of challan in Form GST ITC-04;
- Furnish an application for amendment or cancellation of enrolment under rule 58 (i.e. records to be maintained by owner or operator of godown or warehouse and transporters); and
- File an intimation to pay tax under the composition scheme or withdraw from the said scheme; etc.,

w.e.f. 26th October 2023, Amendment in FORM GST PCT-01 [Application for Enrolment as Goods and Services Tax Practitioner]:

Format of FORM GST PCT-01 amended to incorporate all the options of qualification as required by any person desirous of enrolling as a GST Practitioner.

(d) Refunds

The 'Track Application Status' redirects the taxpayer to the page. Here one can also track the status of the refund application, if the filing already exists.

(e) E-Way Bill System

The 'E-way Bill System' section helps the taxpayer to navigate through the e-way bill portal. The user can also access the user manual and FAQs on the e-way bill portal.

(f) Track application Status:

After login the GSTN portal go to 'Services' and select 'Registration' then click on 'Track Application Status'. Select 'ARN' and enter the ARN number and click on 'Search'. Follow the instructions to view the status of your registration application.

GST Law

Under the ‘GST Law’ tab, the Acts and Rules associated with GST are available for download. The taxpayers can access the recent circulars, amendments, and notifications. Get access to anything related to GST under this section on the GST portal.

Home Services ▾ **GST Law** Downloads ▾ Search Taxpayer ▾ Help and Taxpayer Facilities e-Invoice

Home

Home > GST LAW

Act, Rule, Amendment, Notifications, etc. relating to GST Law issued by Central and/or State Government may be accessed from the websites of Centre and State respectively through the links provided below.

CBIC	Andaman and Nicobar Islands	Andhra Pradesh
Arunachal Pradesh	Assam	Bihar
Chandigarh	Chhattisgarh	Dadra and Nagar Haveli
Daman and Diu	Delhi	Goa
Gujarat	Haryana	Himachal Pradesh
Jammu and Kashmir	Jharkhand	Karnataka
Kerala	Lakshadweep	Madhya Pradesh
Maharashtra	Manipur	Meghalaya
Mizoram	Nagaland	Odisha
Puducherry	Punjab	Rajasthan
Sikkim	Tamil Nadu	Telangana
Tripura	Uttarakhand	Uttar Pradesh
West Bengal		

GST Law* : GST Law comprising (i) Central Goods and Services Tax Act, 2017 including Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017, (ii) State Goods and Services Tax Act, 2017 as notified by respective States, (iii) Union Territory Goods and Services Tax Act, 2017, (iv) Integrated Goods and Services Tax Act, 2017 including Integrated Goods and Services Tax (Extension to Jammu and Kashmir Act, 2017), (v) Goods and Services Tax (Compensation to States) Act, 2017 (hereinafter referred as CGST, SGST, UTGST, IGST and CESS respectively at the GST portal) and (vi) Rules, Notifications, Amendments and Circulars issued under the respective Acts.

Download

This section is available on the homepage. It helps the taxpayer to file the GST Returns offline. The required forms for registration are available here. The user can download the ‘Returns offline’ tools and various other offline tools.

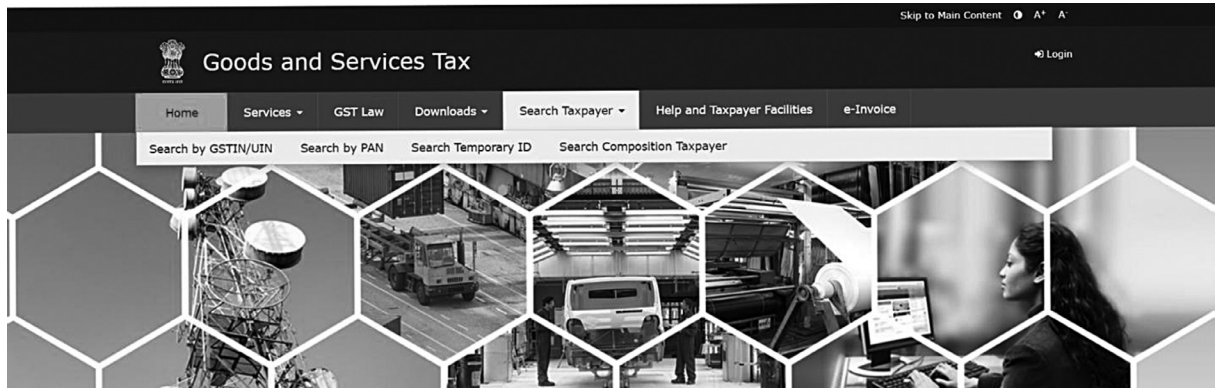
Goods and Services Tax

Home Services ▾ **GST Law** Downloads ▾ Search Taxpayer ▾ Help and Taxpayer Facilities e-Invoice

Offline Tools GST Statistics

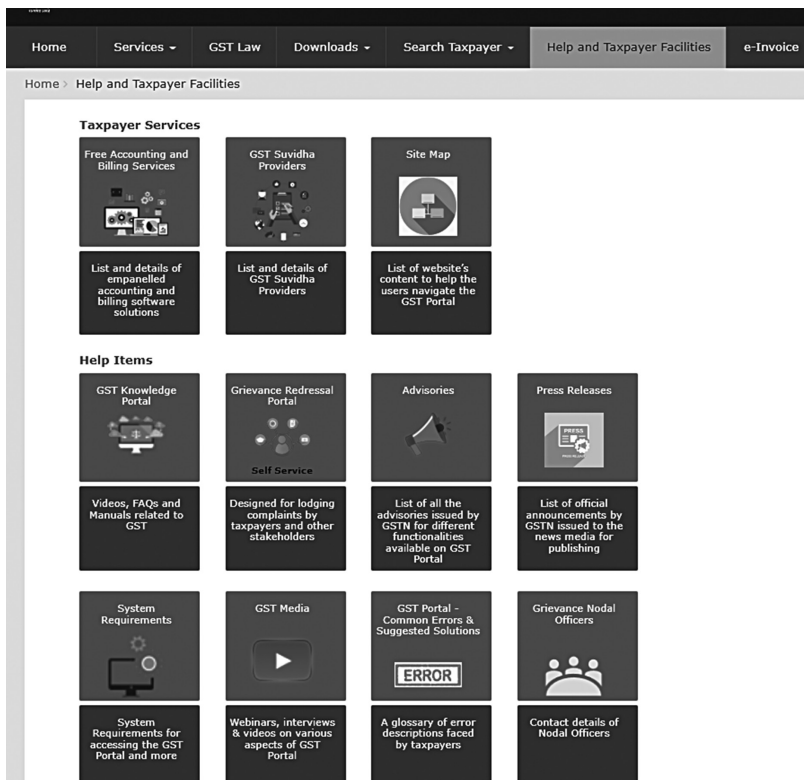
Search Taxpayer

Under this tab, one can search for taxpayer’s GSTIN or PAN to verify the details of the taxpayer. One can search for a composition taxpayer who has Opted In or Opted out of the scheme. One can access this feature before and after logging into the portal.



Help and Taxpayer facilities:

The ‘Help’ section guides the taxpayers through the GST return filing process. It contains several user manuals, how-to guides, FAQs, videos, and system requirements. In case of any doubts on GST registration or GST return filing process, the taxpayers can refer it.



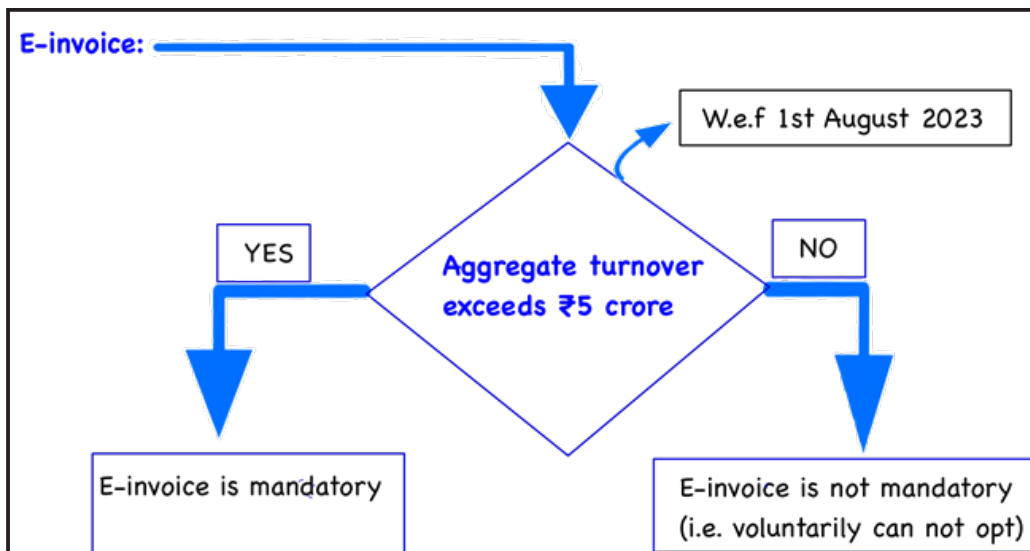
e-invoice:

Under this tab one can find all details and information on e-invoicing, please visit the URL: <https://invoice1.gst.gov.in>.

Apart from the above GSTN allows the user to see all the important dates related to GST returns deadlines for the year. One can view the upcoming monthly and quarterly GST return filing due dates. Moreover, if there are any changes in the notified dates, the taxpayer can refer to the updates. Under this section, the taxpayer receives regular updates on GST. It includes changes in due dates or change in GST processes, etc.



w.e.f. 1-4-2022, e-invoicing mandatory for all registered businesses with aggregated turnover in any preceding financial year from 2017-2018 onwards exceeded ₹20 crore (Notification No. 01/2022-CT, dated 24.02.2022).



The above situation has been summarized as follows:

E-invoicing is mandatory for every taxpayer* whose aggregate turnover in any of the F.Y. from 17-18 exceeds:	mandatory w.e.f.	As per Notification No.
₹ 500 crores	01.10.2020	61/2020 CT dated 30.07.2020
₹ 100 crores	01.01.2021	88/2020 CT dated 10.11.2020
₹ 50 crores	01.04.2021	05/2021 CT dated 08.03.2021
₹20 crores	01.04.2022	01/2022 CT dated 24.02.2022
₹10 crores	01.10.2022	17./2022 CT dated 01.08.2022
₹5 crores	01-08-2023	10/2023 CT dated 01.08.2023

With effect from 01-08-2023, registered persons other than

- a Special Economic Zone unit,
- a Government department, a Local authority and,
- persons as referred in Rule 54(2)/(3)/(4)/(4A) [Insurer/ a banking company/ Financial Institution including a NBFC, GTA, Supplier of passenger transportation service & Multiplexes]

whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds ₹ 5 Cr shall prepare e-invoice in accordance with rule 48(4)

[Notification No 10/2023-CT dt 10-05-2023 w.e.f. 01-08-2023 (842-F .T dt 19-05-2023)]

Question: Whether e-invoicing is applicable for supplies made by a registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, to Government Departments or establishments/ Government agencies/ local authorities/ PSUs which are registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the CGST Act?

Answer: As per CBIC Circular No. 198/10/2023-GST dated 17th July 2023, Government Departments or establishments/ Government agencies/ local authorities/ PSUs, which are required to deduct tax at source as per provisions of section 51 of the CGST/SGST Act, are liable for compulsory registration in accordance with section 24(vi) of the CGST Act.

Therefore, Government Departments or establishments/ Government agencies/ local authorities/ PSUs, registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the CGST Act, are to be treated as registered persons under the GST law as per provisions of clause (94) of section 2 of CGST Act. Accordingly, the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, is required to issue e-invoices for the supplies made to such Government Departments or establishments/ Government agencies/ local authorities/ PSUs, etc under rule 48(4) of CGST Rules.

Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices: -

Circular No. 165/21/2021-GST dt. 17.11.2021 has amended Circular No. 156/12/2021-GST dt. 21.06.2021 issued to provide clarifications in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of Notification 14/2020 CT dt. 21.03.2020.

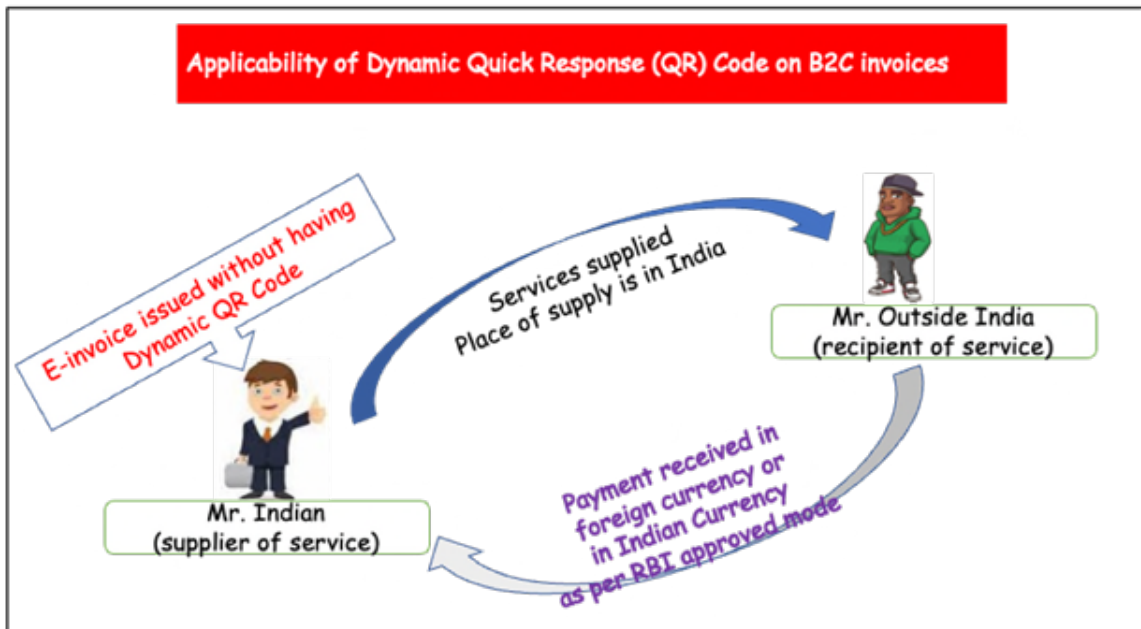
S. No. 4 of Circular No. 156/12/2021 clarified that wherever an invoice is issued to a recipient located outside India, for supply of services, for which the place of supply is in India, as per the provisions of IGST Act, 2017, and the payment is received by the supplier in foreign currency, through RBI approved mediums, such invoice may be issued without having a Dynamic QR Code, as such dynamic QR code cannot be used by the recipient located outside India for making payment to the supplier.

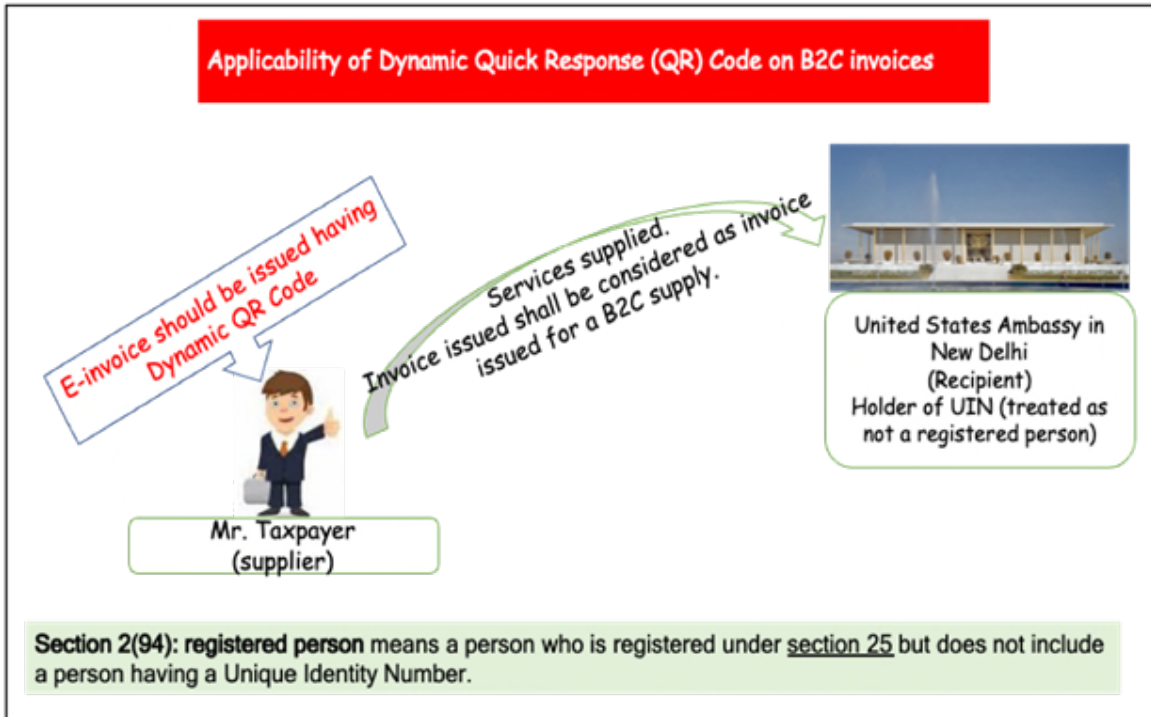
The wordings of S. No. 4 of Circular No. 156/12/2021 created doubt as to whether the relaxation from the requirement of dynamic QR code on the invoices would be available to such supplier, who receives payments from the recipient located outside India through RBI approved modes of payment, but not in foreign exchange. It has been clarified vide Circular No. 165/21/2021 that the intention of clarification as per S. No. 4 in the said circular was not to deny relaxation in those cases, where the payment is received by the supplier as per any RBI approved mode, other than foreign exchange.

S. No. 4 of Circular No. 156/12/2021 has been substituted vide Circular No. 165/21/2021 to clarify that dynamic QR code is not required on the invoice issued to a recipient located outside India, for supply of services, for which the place of supply is in India, as per the provisions of IGST Act, 2017, and the payment is received by the supplier, in convertible foreign exchange or in Indian Rupees, wherever permitted by the RBI. This is so because such dynamic QR code cannot be used by the recipient located outside India for making payment to the supplier.

Dynamic QR Code is required to be provided on an invoice, issued to a person, who has been obtained a UIN. Any person, who has obtained a Unique Identity Number (UNI), is not a “registered person” as per the definition of registered person provided in section 2(94) of CGST Act, 2017. Therefore, any invoice issued to such person having a UIN, shall be considered as invoice issued for a B2C supply and shall be required to comply with the requirement of Dynamic QR Code.

Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices:





Important Note: As of now, B2C invoices are exempted from e-invoicing. However, a taxpayer is required to generate a dynamic QR code for enabling digital payments on all B2C invoices.

In cases involving supply of online money gaming/service provided by/through ECO or by supplier of OIDAR services to unregistered recipient, tax invoice to contain the name of the State irrespective of value of supply [Rule 46 amended w.e.f. 4th August 2023]:-

Amended proviso to rule 46(f) provides as follows:

In cases involving supply of online money gaming or in cases where any taxable service is supplied by or through an ECO or by a supplier of OIDAR services to a recipient who is unregistered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name of the State of the recipient and the same shall be deemed to be the address on record of the recipient.

As a result with effect from 04.08.2023 to provide that the tax invoice may contain the name of the State of the recipient only and the same shall be deemed to be the address on record of the recipient. The name and address of the recipient along with its PIN code is not mandatory to be declared on the tax invoice.

[Notification No. 38/2023 CT dated 04.08.2023 and 51/2023 CT dated 29.09.2023]

Note: Where recipient is registered, tax invoice shall contain the name, address and GSTIN/UIN of the recipient [Clause (d) of Rule 46(f)].

Post-Login Details in GSTN Portal

17.4

Dashboard

After the login process, the taxpayer will get access to certain new services on the home page.

The 'Dashboard' section appears immediately after a taxpayer logs in to the portal. The user can check all notices and orders, edit the profile, file GST returns on this page. Under this section, the tax challan preparation occurs.

Under **Services** Tab one can view the following:

REGISTRATION

New Registration

Amendment of registration core files

Application to opt for composition scheme

Track application status

Application for filing clarifications

Amendment of registration non-core files

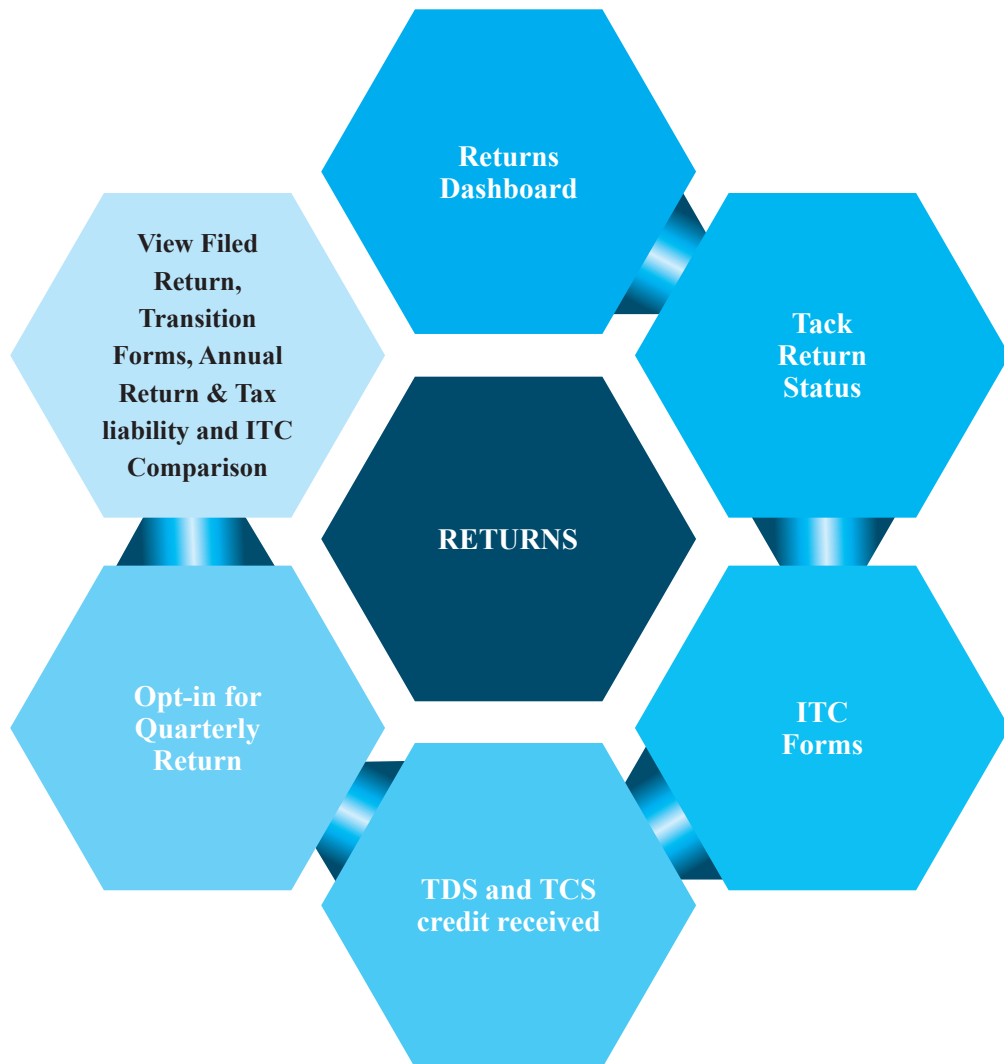
Application for withdrawal of composition levy

Application for cancelation of registration

Ledgers: The 'ledgers' section consists of following:



Returns: The 'returns' section consists of following different options



1. Circular No. 246/03/2025-GST dated 30th January 2025:

Here is a comprehensive set of numerical examples based on Circular No. 246/03/2025-GST dated 30th January 2025, which clarifies the applicability of late fee for delay in filing GSTR-9C:

✓ BACKGROUND:

- GSTR-9 = Annual Return (mandatory for all regular taxpayers above ₹2 crore turnover)
- GSTR-9C = Reconciliation Statement (mandatory only if turnover exceeds ₹5 crore)

From 01.08.2021 onwards, sub-rule (3) of rule 80 of CGST Rules provides that taxpayer with aggregate turnover during a financial year exceeding five crore rupees, shall furnish a self-certified reconciliation statement as specified under section 44 of the CGST Act in FORM GSTR-9C along with the annual return in FORM GSTR-9 on or before the thirty-first day of December following the end of such financial year.

✓ EXAMPLE 1: Late Filing of Only GSTR-9 (No GSTR-9C Required)**Case:**

- FY: 2022–23
- Aggregate Turnover: ₹4.90 crore
- Due Date for GSTR-9: 31st December 2023
- Actual Filing Date: 15th January 2024
- GSTR-9C Not Applicable (turnover < ₹5 crore)

Late Fee Calculation:

- Delay = 15 days
- Late Fee under Section 47(2) = ₹100 per day (₹50 CGST + ₹50 SGST)
- Max Late Fee = ₹10,000 (₹5,000 CGST + ₹5,000 SGST)

Payable Late Fee = ₹100 × 15 = ₹1,500 (₹750 CGST + ₹750 SGST)

✓ Only GSTR-9 delay = late fee applicable

✓ EXAMPLE 2: GSTR-9 Filed, GSTR-9C Filed Later (Turnover > ₹5 Cr)**Case:**

- FY: 2022–23
- Aggregate Turnover: ₹8 crore
- Due Date: 31st December 2023
- GSTR-9 Filed on: 31st December 2023 (on time)
- GSTR-9C Filed on: 15th March 2025

Late Fee Applicability:

- Section 44 says: GSTR-9 and GSTR-9C must be furnished together
- So, Annual Return is incomplete till 15th March 2025
- Delay Period = 439 days

(From 31-Dec-2023 to 15-Mar-2025)

- Late Fee capped at ₹10,000 (₹5,000 CGST + ₹5,000 SGST)

However, as per Notification 08/2025-CT dated 23.01.2025:

- If GSTR-9C for FY up to 2022–23 is filed on or before 31-Mar-2025, then only late fee up to date of GSTR-9 filing is applicable.

In this case, GSTR-9 filed on time, so:

- ✓ No additional late fee for GSTR-9C
- ✓ No refund for any late fee already paid either

vide notification No. 08/2025-Central Tax dated 23.01.2025, the late fee in respect of delayed filing of complete annual return (i.e. GSTR-9 & 9C) for any financial year upto FY 2022-23 has been waived, which is in excess of the late fee payable under sub-section (2) of section 47 of CGST Act upto the date of furnishing of return in FORM GSTR-9 for the said financial year, if the reconciliation statement in FORM GSTR9C is furnished on or before 31st March 2025.

Accordingly, in cases where reconciliation statement in FORM GSTR-9C was required to be furnished along with the return in FORM GSTR-9, but was not furnished so for any financial years upto FY 2022-23, and has been furnished subsequently on or before 31st March, 2025, then no additional late fee shall be payable for delayed furnishing of FORM GSTR-9C which is in excess of the late fee payable under section 47 upto the date of furnishing FORM GSTR-9 for the said financial year.

Further, no refund shall be admissible in respect of any amount of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years.

EXAMPLE 3: GSTR-9 Filed Late, GSTR-9C Filed Even Later

Case:

- FY: 2021–22
- Aggregate Turnover: ₹7 crore
- GSTR-9 Filed: 15th February 2023
- GSTR-9C Filed: 25th March 2025
- Due Date: 31st December 2022

Delay:

- GSTR-9 filed after 46 days delay
- Late fee = ₹100 × 46 = ₹4,600 (₹2,300 CGST + ₹2,300 SGST)
- GSTR-9C filed after ~448 days delay

Clarification per Circular:

- Entire annual return = GSTR-9 + GSTR-9C
- But since GSTR-9C filed before 31-Mar-2025, late fee limited to delay in GSTR-9 filing only

- ⊙ Total Late Fee Payable = ₹4,600
- ⊙ No extra fee for delay in GSTR-9C

EXAMPLE 4: GSTR-9 Filed On Time, GSTR-9C Filed After 31-Mar-2025

Case:

- FY: 2022–23
- Aggregate Turnover: ₹6.5 crore
- GSTR-9 Filed: 30-Dec-2023
- GSTR-9C Filed: 5th April 2025 (after waiver deadline)

Late Fee Impact:

- Waiver under Notification 08/2025 applies only if GSTR-9C is filed by 31-Mar-2025

- Delay = 461 days (calculated for the period from the due date of furnishing of annual return under section 44 of the CGST Act till the date of furnishing of complete annual return i.e. GSTR-9 & 9C)

Late Fee = ₹100 × 461 = ₹46,100

But capped at ₹10,000

Late Fee Payable = ₹10,000

(₹5,000 CGST + ₹5,000 SGST)

Summary Table

Case	Turnover	GSTR-9 Filing	GSTR-9C Filing	Late Fee Payable
1	₹4.9 Cr	15-Jan-2024	Not Applicable	₹1,500
2	₹8 Cr	31-Dec-2023	15-Mar-2025	₹0 (waived)
3	₹7 Cr	15-Feb-2024	25-Mar-2025	₹4,600
4	₹6.5 Cr	30-Dec-2023	5-Apr-2025	₹10,000

2. In the said rules, with effect from date to be notified, in FORM GSTR-3B, - (a) For Table 6.1, the following Table shall be substituted; (vide NOTIFICATION No. 12/2024 – Central Tax New Delhi, the 10th July, 2024). Now, notified w.e.f. 11th February, 2025 vide NOTIFICATION No. 09/2025–Central Tax New Delhi, the 11th February, 2025.

32. In the said rules, with effect from date to be notified, in FORM GSTR-3B, -

(a) For Table 6.1, the following Table shall be substituted;

Description	Tax payable	Adjustment of negative liability of previous tax period	Net Tax Payable (2-3)	Tax paid through ITC				Tax paid in cash	Interest paid in cash	Late fee paid in cash
				Integrated tax	Central tax	State/UT tax	Cesses			
1	2	3	4	5	6	7	8	9	10	11
(A) Other than (i) reverse charge and (ii) supplies made u/s 9(5)										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							
(B) Reverse charge and supplies made u/s 9(5)										
Integrated tax	<Auto>	<Auto>	<Auto>							
Central tax	<Auto>	<Auto>	<Auto>							
State/UT tax	<Auto>	<Auto>	<Auto>							
Cess	<Auto>	<Auto>	<Auto>							

- (b) Table 6.2 shall be omitted.

3. with effect from date to be notified, in Form GSTR-7, for table 3, the following Table shall be substituted, (vide NOTIFICATION No. 12/2024 – Central Tax New Delhi, the 10th July, 2024). Now, notified w.e.f. 11th February, 2025 vide NOTIFICATION No. 09/2025–Central Tax New Delhi, the 1st day of April, 2025.

37. In the said rules, with effect from a date to be notified, in Form GSTR-7,–

(i) for Table 3, the following Table shall be substituted, namely;–

GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable for TDS	Amount of tax deducted at source		
	No.	Date	Value		Integrated tax	Central tax	State/UT tax
1	2	3	4	5	6	7	8

(ii) for Table 4, the following Table shall be substituted, namely;–

Original details					Revised details								
Month	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable	Amount of tax deducted at source		
		No.	Date	Value			No.	Date	Value		Integrated tax	Central tax	State / UT tax

					for TDS					for TDS			
1	2	3	4	5	6	7	8	9	10	11	12	13	14

(iii) in Instructions, – (a) for instruction at serial number 2, the following instruction shall be substituted, namely:– —2. Table 3 to capture invoice/ document wise details of tax deducted.; (b) after instruction at serial number 4, the following instruction shall be inserted, namely:– 5. The amount liable for TDS in column 5 of Table 3 and column 6 and column 11 of Table 4, shall be the amount excluding the Central tax, State tax/ Union territory tax, Integrated tax and cess, indicated in the invoice.

Due date of filing Form GSTR-7 specified in rule 66 [Rule 66(1) amended]:

Amendment of section 39(3), w.e.f. 1-11-2024, F.A. 2024 dated 16-8-2024:

- In section 39 of the Central Goods and Services Tax Act, for sub-section (3), the following sub-section shall be substituted, namely: —

“Every registered person required to deduct tax at source under section 51 shall electronically furnish a return for every calendar month of the deductions made during the month in such form and manner and within such time as may be prescribed:

Provided that the said registered person shall furnish a return for every calendar month whether or not any deductions have been made during the said month.”.

Return Form	Particulars	Frequency	Due date
GSTR-7	Return for authorities deducting tax at source (Section 39(3) of the CGST Act, 2017)	Monthly	w.e.f. 1-11-2024, on or before the 10th day of the month succeeding the calendar month (Notification No. 20/2024 CT dt. 8-10-2024)

4. with effect from date to be notified, in Form GSTR-8, the following Table shall be substituted, (vide NOTIFICATION No. 12/2024 – Central Tax New Delhi, the 10th July, 2024). Now, notified w.e.f. 11th February, 2025 vide NOTIFICATION No. 09/2025–Central Tax New Delhi, the 1st day of April, 2025.

38. In the said rules, in FORM GSTR-8, –

(i) under the heading Instructions, in paragraph 7, for the letters, words and figures “GSTR-1”, the letters, words and figures “(GSTR-1 or GSTR-1A)” shall be substituted;

(ii) in **FORM GSTR-8**, with effect from a date to be notified, –

(a) for serial number 3, the following shall be substituted, namely:-

“3. Details of supplies made through e-commerce operator

(Amount in Rs. for all Tables)

GSTIN of the supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
	Gross value of supplies made	Value of supplies returned	Net amount liable for TCS	Integrated Tax	Central Tax	State /UT Tax	
1	2	3	4	5	6	7	8
3A. Supplies made to registered persons							
3B. Supplies made to unregistered persons							

”.

(b) for serial number 4, the following shall be substituted, namely:-
Amendments to details of supplies in respect of any earlier statement

"4.

Original details			Revised details						
Month	GSTIN of supplier	GSTIN of supplier	Details of supplies made which attract TCS			Amount of tax collected at source			Place of Supply (POS)
			Gross value of supplies made	Value of supply returned	Net amount liable for TCS	Integrated Tax	Central Tax	State/UT Tax	
1	2	3	4	5	6	7	8	9	10
4A. Supplies made to registered persons									
4B. Supplies made to unregistered persons									

5. Insertion of new Rule 88D (w.e.f. 04-08-2023): New provision to intimate the difference (by such amount and such percentage, as may be recommended by the Council), of ITC as availed in FORM GSTR 3B vis-à-vis Form GSTR-2B in Part A of FORM GST DRC-01C (New form inserted in the rules) to a registered person and directing him to-
- (a) pay an amount equal to the excess input tax credit availed in the said FORM GSTR-3B, along with interest payable under section 50, through FORM GST DRC-03, OR
 - (b) explain the reasons for the aforesaid difference in input tax credit on the common portal,
- Within a period of 7 days.

The differential amount shall be liable to be demanded in terms of section 73/74, [or 74A inserted w.e.f. 1-11-2024]-

- ⦿ in case of failure to pay such amount within the specified period or,
- ⦿ non-submission of reply in Part B of FORM GST DRC-01C or,
- ⦿ submission of reply which is not found to be acceptable by the Proper Officer. [Notification No 38/2023-CT dt 04-08-2023]

Payments: The ‘Payments’ section consists of following different options

- Create Challan
- Challan History
- Instalment Calender
- Saved Challans
- Application for Deferred Payment / Payment in Instalments
- Grievance against Payment (GST PMT-07)

User Services: The 'user services' section consists of following different options

USER SERVICES

My saved applications
View / Download certificates
View my submissions
Holiday List
Furnish letter of undertaking (LUT)
Locate GST Practitioner (GSTP)
ITC-02 Pending for action
Cause List
My Master
Search Advance Ruling
My applications
View notices and orders
Search HSN Code
Feedback
View my submitted LUTs.
Engage / disengage GST Practitioner (GSTP)
View additional notices / orders
Communication between taxpayers
Search Bill of Entry (BoE)

Refunds: The 'Refunds' section consists of following different options:

Application for Refund

My saved / filed applications

Track status of invoice data to be shared with ICEGATE

Refund pre-application form

Track application status

Intimation on account of refund not received

e-Way Bill System: The 'e-way bill system' section consists of following different information:

Movement of goods under GST

CGST Rules Chapter XVI Rule 138 & Annexure of exempted goods

e-Way Bill Portal FAQ's

e-Way Bill Portal user manual

SECTION- B
CUSTOMS ACT AND RULES