



10 January 2019

Circular No.129/GST No.18 /2018-19

To: Members of the Committee

All Members

**Re: Information to Taxpayers on new releases on GST Portal,
as on 09/01/2019**

Dear Sir,

It is our constant endeavor to provide information about new functionalities, an update on new functionalities /enhancements deployed on GST portal recently are given below:

(A) Assessment and Adjudication:

(i) Rectification of mistake in the order by the Adjudicating Authority: Errors or mistakes apparent on face of record can be rectified by the Adjudicating Authority, on basis of suo-moto rectification or upon receipt of an application from taxpayer, within a period of six months from the date of issue of such order. In these type of cases, an application for Rectification can be filed by the taxpayer on GST portal within 3 months from date of issue of order. *User Manual* and *FAQ* may be accessed at link <https://www.gst.gov.in/help/assessmentadjustment> at GST portal.

(ii) Furnishing details of security/ surety : Taxpayer can now furnish details of security/ surety in prescribed form on GST Portal. After submitting the form online, they are required to furnish hard copy of original bank guarantee/ surety/ security to the proper officer. (*refer Rule 98(4) of the CGST Rules, 2017 & Form GST ASMT-05*).

(B) Refund Module (Filing of Monthly Refund applications by Quarterly GSTR-1 filers) : As of now, taxpayers filing Form GSTR 1 quarterly, can file refund application on quarterly basis only. The system validates whether the tax payer has filed Form GSTR-1 and Form GSTR-3B for the corresponding period or not. Now, the restriction for applying refund on quarterly basis for quarterly GSTR 1 filers is removed, so that these tax payer would also be able to file refund application on monthly basis. This implies that the taxpayer can file monthly refund application, but Form GSTR 1 for the quarter must be filed. *FAQ and User Manual for Refund Module can be accessed at link <https://www.gst.gov.in/help/refund> at GST portal.*

(C) Appeal (Preparation of Form GST APL-01 by GSTP, on behalf of taxpayer) : Tax payers can now select a GST Practitioner, to prepare an appeal in Form GST APL-01, to be filed by them. The GSTP can save draft of the appeal application form. The taxpayer and GSTP would be able to continue on the saved drafts of the appeal application form, saved by either of them.

(D) Appeal : An application, for rectification of an order, passed by an appellate authority, by a taxpayer, has been made available on GST Portal (*refer Section 161 of the CGST Act, 2017*). *FAQ and User Manual for Appeal can be accessed at link <https://www.gst.gov.in/help/appeal> on GST Portal.*

(E) Composition Scheme: If proceedings for compulsory withdrawal from Composition Scheme is initiated by a Tax Official, against a composition taxpayer, then composition taxpayer can now reply to such SCN issued on GST Portal (*refer Rule 6(5) of the CGST Rules, 2017 & Form GST CMP -06*).

(F) Payment Module (Preferred banks list for taxpayer for making payment) : At present, 6 preferred banks will be shown to a taxpayer while making e-Payment on GST Portal. When Taxpayer makes the first payment from GST portal, the selected bank will automatically get updated in the Preferred Banks list. Now, if a Taxpayer already having 6 banks in its preferred banks list, makes a payment with 7th bank, then that 7th bank will be added in the preferred banks and the least used bank will be removed from the list. Taxpayer can delete any of the preferred banks at any point of time.

(G) Advance Ruling:

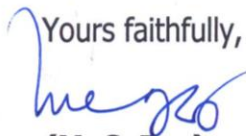
(i) Appeal against Advance Ruling given the Authority: Once an advance ruling is issued by an authority and if the applicant or the taxpayer is aggrieved by such an advance ruling, then they can file an appeal before the appellate authority.

(ii) Rectification of mistake in the order by the advance ruling authority or its appellate authority : If there is any mistake in the order passed under Section 98 or 101, by the authority or the appellate authority, which is apparent from the record, the authority or the appellate authority can pass a rectification order, for rectifying such mistake, within a period of six months from the date of the order. The applicant/appellant/taxpayer can make an application to the authority/ appellate authority for rectification of the mistake.

(iii) Link for viewing short video / UM / FAQ on advance ruling process can be accessed at [https:// www.gst.gov.in /help / advanceruling](https://www.gst.gov.in/help/advanceruling). You can also access GSTN youtube channel [https : // www. youtube. Com / c/ Goods and Services Tax Network](https://www.youtube.com/c/GoodsandServicesTaxNetwork) to view recording of various webinars and short films on GST portal processes.

The above is for your information and necessary action.

Thanking you,

Yours faithfully,

(M. C. Das)
Dy. Director General

