

Note on Functionality Available in the CBEC GST Application (09.01.2018)

The CBEC GST Application for departmental officers was launched on June 15, 2017. The following functionality is available in the GST Application till date:

Registration Module:

1. *Processing of New Registration Applications*: REG-01 forms allocated to CBEC are received from GSTN and pushed to the Zonal CPCs for approval. Till date, 20,25,393 applications have been received, of which 17,71,293 are approved. The functionality for proper officers to view the application along with scanned documents, raise query (REG-03), view query response (REG-04), issue final approval order (REG-06) or rejection order (REG-05) are all available in the system.
2. *View of New Registration Applications approved by State*: REG-01 applications approved by state government authorities are also fetched from GSTN and made available to jurisdictional officers for view. Till date, 15,86,820 such records have been pulled.
3. *Processing of casual and non-resident applications*: Casual and non-resident taxpayer registration applications (REG-09) are also pushed for processing to zonal CPCs. This functionality involves integration with Payments module as well, since the payment of tax is paid in advance.
4. *Processing of TDS registrations*: Applications for TDS registration (REG-07) allocated to CBEC are being received from GSTN and pushed to Zonal CPCs for approval. 4,031 such applications have been received till date.
5. *Processing of GST Practitioner registrations*: Applications for enrollment of GST Practitioners (PCT-01) are being received from GSTN and pushed directly to the Divisional AC/DCs for approval. 41,104 such applications have been received till date.
6. *Processing of Core Amendment Requests*: Applications filed by taxpayers for amendment of core fields (REG-14) are pushed directly to the jurisdictional superintendents for approval. 30,628 such applications have been received till date.
7. *Change of Primary Authorized Signatory*: Jurisdictional officers have been provided the facility to change the details of primary authorized signatory of taxpayers, at the request of the taxpayers whose accounts have been locked or whose primary authorized signatory is indisposed.
8. *MIS Reports*: Three MIS reports have been released in Registration. Firstly, a daily report for Chief Commissioners indicates basic statistics

such as number of taxpayers (allocated to both centre and state and including migrated and new taxpayers), CPC pendency position etc. The second report called “Jurisdiction Profile” is available at all levels of hierarchy including Commissioners, Divisional AC/DCs and Range Superintendents. This report also indicates the count of taxpayers in the jurisdiction along with breakup on the basis of constitution of business, reason for obtaining registration, SEZ/EOU status etc. The third report offers the ability to download an Excel spreadsheet containing the basic details of taxpayers. can be downloaded in Excel format.

9. *Suo-moto Registration:* The functionality for enforcement officers to create a suo-moto registration (REG-12) for the purposes of making payment is also being made available to field officers shortly. This is currently under release testing.
10. *Non-core amendments:* Any non-core amendments made by taxpayers on the GSTN portal are intimated to jurisdictional officers for intimation. This does not require any approval. This functionality is under release testing and would be made available to field shortly.

Returns Module:

1. *View of GSTR-3B:* GSTR-3B returns filed by taxpayers are fetched from GSTN and made available to jurisdictional officers for view. 2.68 crore such returns have been pulled by the CBEC GST Application so far. Returns filed by all taxpayers, whether migrated or new and whether assigned to Centre or states, are made visible to the jurisdictional officers.
2. *View of GSTR-1:* GSTR-1 returns filed by taxpayers are fetched from GSTN and pushed to jurisdictional officers. 47.42 lakh such returns are available till date. Quarterly GSTR-1 returns, and monthly GSTR-1 returns for August, 2017 onwards are being made available shortly.
3. *View of TRAN-1:* TRAN-1 returns filed by taxpayers are being downloaded from GSTN and made available to jurisdictional officers. 6.7 lakh such returns have been downloaded till date. Basic sections like “carried forward credit”, “centralized registration credit distribution” etc. are validated against the ACES database and the validation remarks are shown to the jurisdictional officers to aid in scrutiny.
4. *List of non-filers:* A month-wise view of non-filers of GSTR-3B returns is being made available to the jurisdictional officers shortly. This will aid officers in identifying the non-compliant taxpayers.
5. *MIS Reports:* A basic MIS report giving a summary as well as taxpayer-wise breakup of tax liability, liability offset in cash and in ITC is being made available shortly to all field formations.

Payments Module:

1. *View of Challans:* All challans paid by taxpayers are fetched from GSTN and made available to jurisdictional officers for information. Over 1.5 crore challans have been received till date. This data is available in respect of all taxpayers, whether assigned to state or centre.
2. *MIS Reports:* A basic MIS report showing a summary of total deposits made by taxpayers in the jurisdiction is available for jurisdictional officers. In addition, a detailed taxpayer-wise report is also available for download in Excel format. This enables field to sort/search, merge with registration master etc. to identify top assessees, taxpayers who have not made any payment etc.

Refunds Module:

1. *Scheme for Budgetary Support:* A registration window for taxpayers to avail the DIPP scheme notified for 11 states (Northeastern states including Sikkim, J&K, Himachal Pradesh and Uttarakhand) has been implemented in the CBEC GST portal. Applications filed by taxpayers are pushed to jurisdictional AC/DCs for approval. Post-approval, application for budgetary support may also be filed by the taxpayers. Integration with PFMS system is also underway for electronic disbursement of the sanctioned amount.

Access Control Module:

1. *Creation of “Verticals” and “Formations”:* Post cadre-reorganization, the new formations have been created in the GST Application. Other verticals like Audit Commissionerates, DG (Audit), DGGSTI, DGGST etc. have also been created to ensure that all officers have access to the required data.
2. *Mapping of officers:* The GST Application was deployed well before the rollout of GST to ensure that the officers are mapped to their respective locations in the system in advance. ACL Administrators can be nominated at the Zonal, Commissionerate and Division levels, and also in other verticals at various levels, to ensure that all CBEC officers are mapped properly in the system.
3. *Facility to intimate leave, transfer, promotion etc.:* As tasks in GST are time-bound, officers may indicate in the system when they are proceeding of leave, or have been transferred to a different formation or promoted etc. This notifies the ACL Administrators to map a different officer in order to ensure that there is no disruption to the task processing. These features were not available in the erstwhile ACES system.

4. *Facility to assign additional charge*: As CBEC officers are often assigned additional charges, this may also be given effect in the system to ensure that the officer can discharge multiple roles. This feature was not available in the erstwhile ACES system.
5. *MIS Reports*: reports of the officers mapped in the system formation-wise and permissions-wise may be generated for monitoring.