From the Desk of the Member, CBIC & Principal Director General

The unblocking of E-Way bill and GSTR-3A is the theme of this newsletter.

The functionality has been made available to unblock e-Way Bill access that was blocked by GSTN common portal in respect of the taxpayers who failed to file the GSTR-3B/GSTR-4 returns, continuously for the two return periods, under the “E-Way Bill Menu” in ACES-GST Application. This functionality shall be exercised by the Jurisdictional Principal Commissioner/Commissioner as per Rule 138 E of the CGST Rules, 2017.

A new functionality ‘View Non-Filers(New)’ has been made available in the ACES-GST application for the filed formation on 18/11/2019. With this functionality, the Range officer can issue notices under Section 46 (read with Rule 68 of the CGST Rules) to the non-filers of Returns under Section 39 of the CGST Act. Further, the officers of the higher formations can view the list of non-filers and the GSTR-3A notices sent to such taxpayers.

Field formations are urged to make full use of the new functionalities.

Sandeep M. Bhatnagar
1. New GST functionalities during October 2019

(a) Functionalities available on GST Common Portal:

- The list of taxpayers who have not filed GSTR 3B return for two consecutive tax periods, will now be blocked for EWB generation facility on EWB Portal.

- Thus taxpayers who have not filed their GSTR-3B return for the months of September, 2019 and for October, 2019, will be blocked for EWB generation from 2nd December, 2019.

- The list of the taxpayers who filed their GSTR 3B returns and thus not remaining as defaulters of non-filing of two or more GSTR 3B return, is prepared by GST System next day and the same is provided to EWB system for unblocking of their EWB generation facility, daily. On receipt of the list of GSTINs their EWB generation facility is unblocked on EWB Portal, immediately.

- Meanwhile, if required taxpayers can login into EWB Portal and update their return filing status, same day by update return filing status functionality. On doing so EWB System updates return filing status of the taxpayer from the GST System and unblock EWB generation facility for the taxpayer, if taxpayer is not a defaulter in non-filing of two or more GSTR 3B returns.

- The taxpayers whose EWB generation is blocked can also approach jurisdictional tax officials, for unblocking of their EWB generation facility. The tax officials will issue orders on GST Portal, for accepting or rejecting such manual request of the taxpayers.
Taxpayers can now see all the GSTINs mapped to same PAN across India, at the time of filing the Part A of the registration application form for new registration, on the same PAN.

The validation of unique combination of same PAN, Email and Mobile number has been removed while filing registration application by already registered taxpayers. Now another registration can be taken by already registered taxpayers (Normal, Composition, Casual, TDS, TCS, GSTP) by giving same (or any) combination of PAN, Email or Mobile number.

Supplier taxpayers can now report details of the supplies made through e-commerce operators, liable to collect tax under section 52 (table 4), online in their GST ANX 1.

b. Functionalities available in CBIC-GST Application:

- Improvising New Registration Application: Additional functionality has been built by improvising the processing of New registration applications in view of the circular No. 95/14/2019-GST dated 28.03.2019.

- Revenue Growth Report (Comparative Tax Deposits Break-up with Growth Percentage)

- Taxpayer behavior report finalized (Comparative report of Top Taxpayers PAN-wise for Current period (Input Period) and Previous period)

- Day wise Tax Collection Report (Mode of Payment - Deposits (Share % analysis against each Mode)
c. Presently available modules and forms:

<table>
<thead>
<tr>
<th>Module</th>
<th>Functional-ity needed as per GST Law</th>
<th>Number of functionalities needed</th>
<th>Number of functionalities available on GST common portal</th>
<th>Functionality not available on GST common portal</th>
<th>Functionality available on CBIC System</th>
<th>Functionality not available on CBIC System</th>
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</thead>
<tbody>
<tr>
<td>Registration</td>
<td>REG 01 to 30</td>
<td>30</td>
<td>30</td>
<td>0</td>
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<td>29</td>
</tr>
<tr>
<td></td>
<td>PCT 01 to 05</td>
<td>5</td>
<td>4</td>
<td>1</td>
<td>PCT 05</td>
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<td></td>
<td>CMP 01 to 08</td>
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<td>7</td>
<td>1</td>
<td>CMP 07</td>
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<tr>
<td>Payment</td>
<td>PMT 01 to 07</td>
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<td>7</td>
<td>0</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>Return</td>
<td>GSTR-1-8, 1A, 2A, 3A, 3B, 4A, 5A, 6A, 7A, 9, 9A, 11 (Annual / final 9B not notified)</td>
<td>23</td>
<td>18</td>
<td>5</td>
<td>GSTR 1A, 3, 4A, 6A</td>
<td>18</td>
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<tr>
<td></td>
<td>ITC 01 to 04</td>
<td>4</td>
<td>4</td>
<td>0</td>
<td>-</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>TRAN 1 to 3</td>
<td>3</td>
<td>3</td>
<td>0</td>
<td>-</td>
<td>3</td>
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</table>
### Overall GST functionality position as on 23.12.2019

<table>
<thead>
<tr>
<th>Service/Process</th>
<th>APIs are integrated by CBIC</th>
<th>Data is available</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>E-WAY bill</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EWB 01 to 04, INV 01</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td><strong>Provisional Assessment</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ASMT 01 to 09</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td><strong>Assessment / Scrutiny of return</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ASMT 10 to 18</td>
<td>9</td>
<td>4</td>
</tr>
<tr>
<td><strong>Refunds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RFD 01A,01B, 01 to 11</td>
<td>13</td>
<td>0</td>
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<tr>
<td><strong>Advance Ruling</strong></td>
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<td></td>
</tr>
<tr>
<td>ARA 01 to 03</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td><strong>Dispute Resolution (Adjudication + Recovery)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DRC 01 to 25</td>
<td>27</td>
<td>0</td>
</tr>
<tr>
<td>CPD 01 to 02</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td><strong>Appeal</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>APL 01 to 08</td>
<td>8</td>
<td>4</td>
</tr>
<tr>
<td><strong>Audit</strong></td>
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<td></td>
</tr>
<tr>
<td>ADT 01 to 04</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td><strong>Investigation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>INS 01 to 05</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td><strong>Fund settlement between Centre &amp; State</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STL 01 to 12, + others</td>
<td>31</td>
<td></td>
</tr>
<tr>
<td><strong>E-WAY bill Block/Unblock</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>200</td>
<td>116</td>
</tr>
</tbody>
</table>

*Grand Total: 200*  
*116*  

*Harvested by PrCCA and DoR*  
*Integration in progress*
2. **Prioritized Application Developments**

- Three new MIS reports in pipeline
- Three new liferay charts: Revenue comparison FY month wise, GSTR 3B filers vs non-filers and GSTR 1 filers v/s non-filers are now available.
- Provisional Assessment ASMT 01 to 09
- Investigation INS 01 to 05
- Appeals forms APL 01 to 08
- Eway bill Block/Ublock functionality in pipeline.

3. **Unblocking of E-way Bill**

   The functionality has been made available to unblock e-Way Bill access that was blocked by GSTN common portal in respect of the taxpayers who failed to file the GSTR-3B/GSTR-4 returns, continuously for the two return periods, under the “E-Way Bill Menu” in ACES-GST Application. This functionality shall be exercised by the Jurisdictional Principal Commissioner/Commissioner as per Rule 138 E of the CGST Rules, 2017.

   GSTN application as per the provisions of Rule 138 E of CGST Rules, 2017, blocks the e-way Bill generation facility automatically when a Tax Payers fails to file returns for two consecutive periods. The taxpayers intending to restore the e-Way bill generation facility (EWB-01) has to file the duly filled EWB-05 form (Please refer notification 33/2019 –Central Tax dated 18.07.2019) manually with the jurisdictional central tax office. The Pr. Commissioner/Commissioner after due process are required to pass the requisite order “Accepting” or “Rejecting” such application manually. After processing the application and issuance of the order, the user shall upload and submit the order particulars in the relevant fields of EWB-06 form in the ACES-GST application, which in turn is communicated to the taxpayer through GSTN Portal.
The process followed in the GST application after logging in is:

Click on Dashboard -> Menu → GST → E-Way bill → “Issue Unblock Order EWB-06”.

“Issue Unblock order EWB-06” page gets opened as shown below.
Enter specific “GSTIN” for which EWB06 is to be issued. After entering GSTIN, Click on “Get Current EWB Status” button.

If the entered GSTIN does not pertain to User’s jurisdiction, the following error message is displayed.
If the GSTIN pertains to the User’s jurisdiction and in “BLOCKED” state, following five fields viz., “Trade Name”, “Legal Name”, “Address”, “Status” and “Facility of e way bill generation blocked w.e.f” shall be auto populated and other fields also appear for data entry. The “Status” field shows whether the GSTIN is “Blocked/Unblocked”. The screen appears as below.

Note: If the entered GSTIN is not in blocked state, the above fields will not be auto populated and a message will appear to the effect that the “Entered GSTIN is not in blocked state”. User shall enter all the mandatory fields. The values to be filled in shall be taken from manually issued EWB06 order. The User shall select the EWB-05 date. System allows the user to select any date later to the date of blocking i.e “Facility of e Way Bill generation blocked w.e.f” date.
The User should select “Reason for Blocking” from dropdown. It shows “Blocked by Tax officer” and “Blocked by System due to default in return filing”. At present the system accepts only “Blocked by System due to default in return filing” (Blocked by Tax officer will be enabled in future).

The User should select the “Return Type” from dropdown. Options under this field are GSTR3B & GSTR4.
In case the user selects the wrong “Return Type” not pertaining to the subject GSTIN, the system gives an alert “Select the proper Return Type.” informing the user to select the proper return type.

After selecting the proper “Return type” the user should proceed further to enter period for which returns are not filed. “Tax period for which Returns not filed” contains “From” and “To” options. The user should obtain the period for which the returns are not filed by the said GSTIN from the ACES-GST application only to avoid possible errors in submission.
User should select in order type “Accepted” or “Rejected” from the dropdown. If the User selects “Accepted” the screen below is displayed.

User shall select “Reason for acceptance” from the drop down list.
From the dropdown of “Reasons for Acceptance” select the relevant reason.

If the user selects the reason “the party has assured to file the return by” then “Expected Date for filing of Returns for the default periods” becomes mandatory field and the user has to select the same in the relevant field as shown in the subsequent screens.
If “any other Reasons (Please specify)” is selected, below screen will be displayed. Further for any of the reasons selected there is a provision to explain the decision taken in detail in “Reason Description” field which allows entry up to 500 characters.

User should select the “Unblocking period (in Days)” either 30, 60 or 90 days as shown in the screen below.
User should select the expected date for filing Returns. This date shouldn’t be prior to EWB05 date.

Note: Precaution may be taken to enter the dates by selecting the dates falling after the blocking date and EWB05 date. User should select whether the taxpayer have attended any of the PH’s fixed. User should select the dropdown field “PH attended”. Select “Yes” if attended / “No” if not attended.
In case “PH attended” is “Yes”, the new fields of “PH1 date” with add option (+) will be displayed as below. If there are more than one PH dates fixed, the user can enter up to three such dates by clicking the “+” button as shown in the below screen. Also the User can make use of Remarks field to enter any other details.

User can upload up to 4 supporting documents of size up to 1 MB each at a time in .pdf, .jpeg or .jpg formats only. The files get displayed as shown in below screen. From this the user can view/delete the uploaded files.
If the User wants to see the preview, need to click on **Preview button**. On clicking it, the entered details will get displayed as shown in the sample “Acceptance order”. User can also download and save the order preview. Downloaded file can be viewed in “Downloads”, which is represented in the next screenshot.

After counter checking the particulars that are carried into the preview, the User can proceed to submit the Form.

For submitting EWB06 form, Click on “**Issue EWB-06**”. On clicking the following alert shall be displayed. In case the mandatory fields are not filled the system prompts to fill all the mandatory fields.
Select “Yes” for submission & “No” for Reprocessing. If “Yes” a popup comes up as “EWB-06 order submitted successfully” as shown in the screen below.

The user can check the submitted EWB06 form from the main menu by selecting “List of Issued EWB06 orders” as shown in the below screen.
On selecting it the list of issued EWB06 orders appears as below.

![Image of a list of issued EWB06 orders]

Rejection Scenario: If the User selects “Order Type” as “Rejected” below input procedure maybe followed. Relevant screens are given below.
Select the “Reason for Rejection” from drop down as shown below:

The further procedure for issuing order may be followed as given in the previous screens.

If the User wants to see a particular EWB06 (Web Form) in respect of any of the GSTIN’s click on the specific GSTIN from the “List of EWB06 orders issued “which is a hyperlink which redirects the user to the EWB06 data form.

“List of Issued EWB-06 “Details page will get opened with below field details and all fields are in read only mode. User should be able to verify the details which is entered when they are issuing EWB-06 in this page.
Further in connection to point number 27, if the User wants to download and save the order. User can click hyperlink “Accepted/Rejected” in “View EWB-06 Orders”.

User can toggle header tabs to “View EWB-06 Orders “to go to the previous list page. User will be able to export the list through Export to Excel Option as below.

User should carefully enter the details and confirm before submission as there is no provision in the procedure for rectification of errors.

Note: After successful submission of EWB 06 order, user can see CRN number and Order Reference Number after a lapse of One hour in “List of issued EWB06 orders”. If there is an error while submitting EWB06 order, then a message will be displayed in “Error Status”.

Mapping the ACL Permission Set

The ACL Admins of the executive commissionerate’s are advised to link “E-WAY BILL UNBLOCK ORDER” PERMISSION SET TO THE JURISDICTIONAL Pr. Commissioner/Commissioner SSOID’s to start using this feature.

In this regard, the field offices are advised to device the
process to accept the EWB-05 applications from the tax payers. Accordingly, the Public/Trade Notices if any required may be issued.

Feedback on the same may be sent to Directorate General of Systems and Data Management, Bengaluru (email id: adg-dgs-blr@gov.in). For any queries please reach CBIC mitra helpdesk at cbecmitra.helpdesk@icegate.gov.in.

4. **Returns – GSTR-3A (Notice to Non-Filers)**

1. A new functionality “View Non-Filers(New)” has been made available in the ACES-GST application for the filed formation on 18/11/2019.

2. With the above functionality, the Range officer can issue notices under Section 46 (read with Rule 68 of the CGST Rules) to the non-filers of Returns under Section 39 of the CGST Act. Further, the officers at the higher formation can view the list of non-filers and the GSTR-3A notices sent to such taxpayers.

3. In the new functionality, the anomalies in the old Non-Filers list have been taken care of.

4. The Range Officer has to go through the following steps to initiate the GSTR-3A notices.
   
b. On clicking the “View Non-Filers(New)” menu, this list page opens.

c. The list can be generated by clicking any of the search icons present in the list page.
d. On clicking the search icon, the Non-Filers list is generated and displayed as pagination with 15 numbers per page.

The user has the option to select the taxpayer to whom the GSTR-3A has to be sent.

The count of the number of taxpayers selected is displayed here.

e. As a default, the list is displayed in the descending order of pending notices to be issued.

The user has the option to select all taxpayer in the page by checking the box at the top.
j. The user can move across multiple pages and select taxpayers across multiple pages.

k. However, the maximum number of taxpayer that can be selected at a time to issue Notice is 100.

l. When the number of selected taxpayers exceeds 100, a pop-up message is displayed. Accordingly, the user can deselect the number of taxpayer.

m. Once, the desired taxpayers are selected, the user can initiate the action by clicking on the “issue GSTR-3A” button.
A question as to whether the user wants to issue GSTR-3A is asked. If the user selects “No”, no further action is done by the application.

If the user selects “Yes”, the application generates the GSTR-3A notice, for taxpayer for all the tax periods for which returns have not been filed, and send it the taxpayer’s registered email ID. A SMS is also sent to his registered mobile number.
Once the notices are issued, the status of GSTR-3A against the taxpayers’ changes from “to be issued” to “issued”.

The details about the notices issued can be viewed by clicking on the view button against the taxpayer.
r. On clicking the “view” button against a taxpayer, the details of notices sent to the taxpayer are displayed.

s. The user can also download GSTR-3A notices sent to a taxpayer by clicking on the download button.

5. Similarly, the officers in the higher formation (up to Zone level) can view the list of taxpayers who have not filed return/who have been issued with GSTR-3A notices by following the steps below:

- Select “view Non-Filers(New)” in the “Returns” Menu.
- On Clicking the “view Non-Filers (New)” menu, this list page opens. The list can be generated by clicking any of the search icons.
- On Clicking the search icon, the Non-Filers list is generated and displayed as pagination with 15 number per page.
- The user can view the list of taxpayers who have been issued with GSTR-3A notices by GSTR-3A status as “Pending to be issued”.

Once the notices are issued, the status of GSTR-3A against the taxpayer changes from “to be issued” to “issued”.

Leveraging Technology for Serving Taxpayers
6. Any issues in the above functionality may please be reported to cbicmitra.helpdesk@icegate.gov.in by raising tickets. Since the vendor is required to rectify any issues reported to cbicmitra up to 30 days from the date of deployment at his cost, officers may kindly be encouraged to raise tickets whenever required on priority.

5. **Feedback and Suggestions**

DGS is striving to make the CBIC-GST Application user friendly and responsive to the needs of the users by regularly involving the field formations in both its development and the UAT (User Acceptance Testing). Likewise, inputs are always taken from the field formations and Directorates for new MIS reports and improvements in existing reports. DGS would like to thank the field formations for their support and looks forward to receiving continuous feedback and suggestions, which may please be sent to DG.SYS@ICEGATE.GOV.IN.

All newsletters are available on:

CBIC website WWW.CBIC.GOV.IN> GST > GST Background Materials for reference purpose.
CBIC website cbic-gst.gov.in> Media > CBEC GST Application Newsletter.

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