NEWSLETTER

CBIC-GST Application

February 2020

Director General of Systems & Data Management
Central Board of Indirect Taxes & Customs
Department of Revenue, Ministry of Finance

अप्रत्यक्ष कर एवं सीमा शुल्क
INDIRECT TAXES AND CUSTOMS
सत्यमेव जयते
भारत सरकार
GOVERNMENT OF INDIA
देशसेवार्थ करसंचय

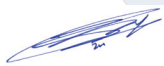
From the Desk of the Member, CBIC & Principal Director General

Deployment of Block/Unblock ITC credit functionality in production and introduction of Rule 86A is the theme of this newsletter.

The functionality to Block/Unblock ITC credit had been made available under payments module. In this regard, as per notification no.75/2019-CT dated 26.12.2019 under which a new rule 86A- "Conditions of use of amount available in electronic credit ledger" has been inserted in the CGST Rules, 2017.

Earlier, the permission to Block/Unblock ITC was with the Deputy/ Assistant Commissioner. However, in the light of the Notification issued, the authority to Block/Unblock ITC now rests with the Commissioner or an officer (not below the rank of Assistant Commissioner) authorized by the Commissioner. Accordingly, appropriate change has been made in the system. The ACL admin of the Commissionerate shall assign necessary permission to Commissioner or such authorized officer as per the decision of the Commissioner concerned.

Further, necessary changes have been made in the System to enable the officers of DGGSTI to use this facility as directed by Board. Field formations are urged to make full use of the new functionalities.



Sandeep M. Bhatnagar

1. **New GST functionalities during February, 2020**

   a. **Functionalities available on GST Common Portal:**

   - Refund pre-application form: A form capturing Income Tax details, export data and expenditure information etc., of the taxpayers, has been made available on GST Portal. All taxpayers claiming refund would be required to fill up this simple form.

   - Return in Form GST RET-1 will now be generated, for all those taxpayers (participating in the trial), who have opted for monthly return filing.

   - The return will be auto-drafted, based on the details uploaded in GST ANX-1 and the actions taken in GST ANX-2 by the taxpayer.

   - Table 3 (Summary of Outward Supplies, Inward Supplies attracting Reverse Charge, Debit/ Credit Notes etc & Tax Liability), Table 4 (Summary of Inward Supplies for claiming Input Tax Credit) and Table 6 (Interest & Late Fee Liability Details) have been enabled in GST RET-1 for the taxpayers, for viewing and saving details, in the user input cells.

   - Taxpayer can also view the summary, download the draft GST RET-1 in PDF format and preview GST RET-1 online, on click of 'Proceed to file' button.

     Note: Filing of Form GST RET 1 & payment process in the new return (which is identical to the existing payment process of existing GSTR-3B), is not being made available in trial/beta version.

   b. **Functionalities available in CBIC-GST Application:**

   - Advisory on online refund module issues resolved has been released.

- Functionality to Block/Unblock ITC credit has been made available under Payments module with changes as per Rule 86A of CGST Rules, 2017.
- A separate vertical for NACIN with seventeen sub formations and for DGRI with thirteen sub formations.
- Upcoming Payment Reports:
  - 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)
  - Total Deposits Summary based on Type of Taxpayer

c. Presently available modules and forms:

Overall GST functionality position								as on 03.02.2020
Module	**Functionality needed as per GST Law**	**Number of functionalities needed**	**Number of functionalities available on GST common portal**	**Functionality not available on GST common portal**		**Functionality available on CBIC System**	**Functionality not available on CBIC System**	
Registration	**REG 01 to 30**	**30**	30	0	_	29	1	REG-08
	PCT 01 to 05	**5**	4	1	PCT 05	4	0	_
	CMP 01 to 08	**8**	7	1	CMP 07	3	4	CMP 03 (Stock intimate), CMP 05 (SCN to not avail composition), CMP 06 (reply to SCN)
Payment	**PMT 01 to 07**	**7**	7	0	-	5	2	PMT 04 (discrepancy in ledger), PMT 07 (Discrepancy in payment)

Return	**GSTR-1-8, 1A, 2A, 3A, 3B, 4A, 5A, 6A, 7A, 9, 9A, 11 (Annual/ final 9B not notified)**	**23**	18	5	GSTR 1A, 3, 4A, 6A	18	0	
	ITC 01 to 04	**4**	4	0		4	0	
	TRAN 1 to 3	**3**	3	0		3	0	
E-WAY bill	**EWB 01 to 04, INV 01**	**5**	5	0		5	0	APIs are integrated by CBIC, Data is available
Provisional Assessment	**ASMT 01 to 09**	**9**	9	0		0	9	A proposal has been sent to Wipro to take up the API integration part of provisional assessment under final version and the remaining part under FPP
Assessment / Scrutiny of return	**ASMT 10 to 18**	**9**	8	1	ASMT 13	0	8	ASMT 10 to 12- The development is delayed due to changes in API by GSTN (scrutiny) ASMT 13-not yet made available by GSTN (BJA). ASMT 14-15-The development is delayed due to changes in API by GSTN (UR Person assessment) ASMT 16 to 18- The development is delayed due to changes in API by GSTN (Summary assessment)
Refunds	**RFD 01A, 01B, 01 to 11**	**13**	13	0	RFD 01 to 09	13	0	
Advance Ruling	**ARA 01 to 03**	**3**	1	2	ARA 02, 03	0	1	ARA 01 will go to AAR
Dispute Resolution (Adjudication + Recovery)	**DRC 01 to 25**	**27**	7	20	DRC 02, 08 to 19, 21 to 25	6	1	DRC 02
	CPD 01 to 02	**2**	2	0	_	0	2	CPD 01,02
Appeal	**APL 01 to 08**	**8**	4	4	APL 05 to 08	0	4	APL 01, 02, 03, 04
Audit	**ADT 01 to 04**	**4**	0	4	ADT 01 to 04	0	0	

Investigation	**INS 01 to 05**	**5**	2	3	INS 03 to 05	0	2	INS 01,02
	Total	**165**	**124**	41		**90**	34	
Fund settlement between Centre & State	**STL 01 to 12, + others**	**31**			Handled by PrCCA and DoR			
E-WAY bill Block/ Unblock		**4**	2	2	-	2	2	Integration in progress
	Grand Total	***200***	***126***					

2. Prioritized Application Developments

- Four new MIS reports in pipeline
- Provisional Assessment ASMT 01 to 09
- Investigation INS 01 to 05
- Appeals forms APL 01 to 08

3. Deployment of Block/Unblock ITC credit functionality in production and introduction of Rule 86A

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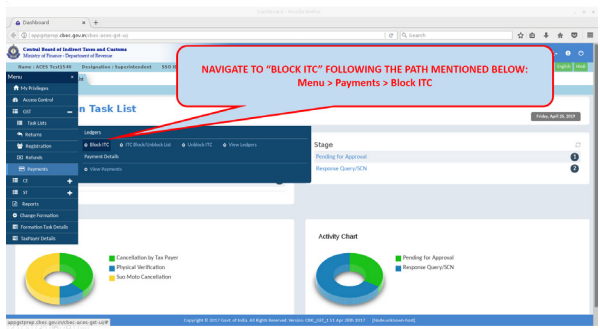
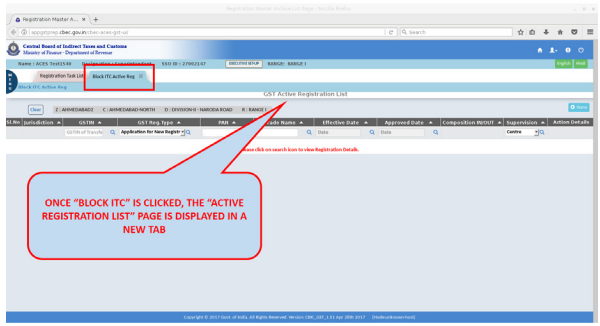
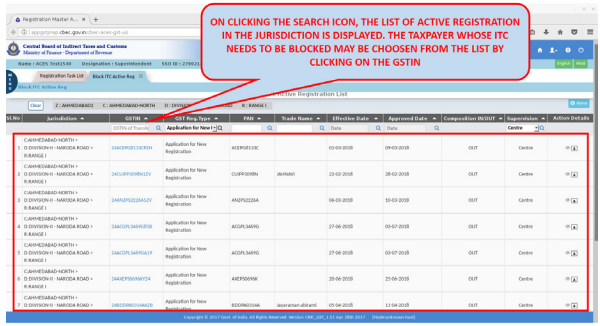
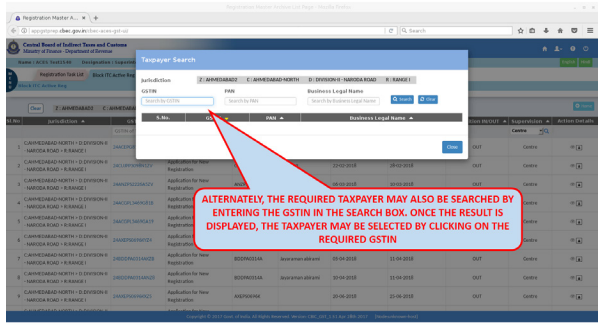
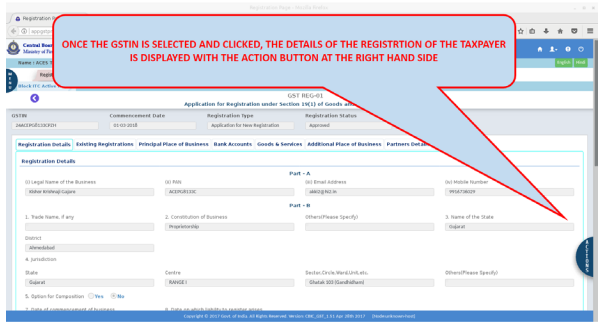
Further, necessary changes have been made in the System to enable the officers of DGGSTI to use this facility as directed by Board. The workflow is given below:

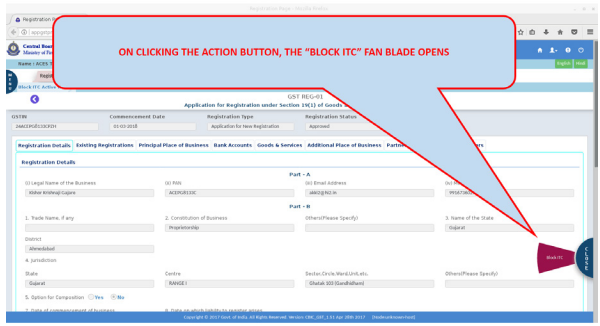


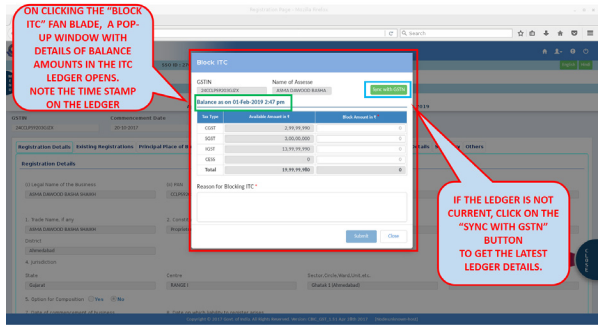


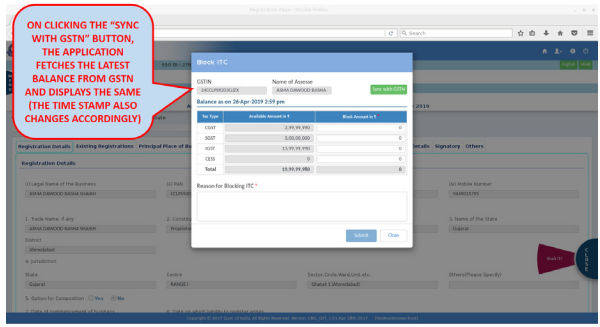


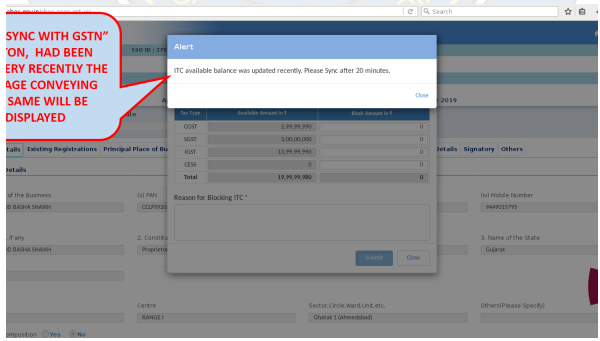

ALTERNATELY, THE REQUIRED TAXPAYER MAY ALSO BE SEARCHED BY ENTERING THE GSTIN IN THE SEARCH BOX. ONCE THE RESULT IS DISPLAYED, THE TAXPAYER MAY BE SELECTED BY CLICKING ON THE REQUIRED GSTIN

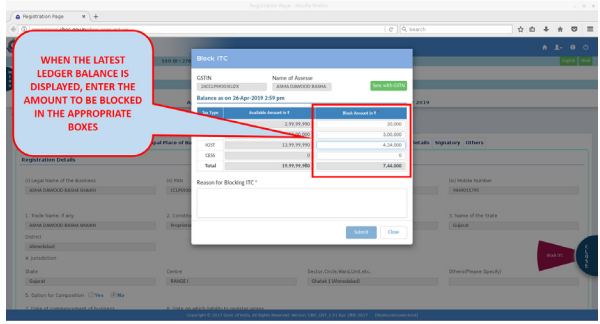

ONCE THE GSTIN IS SELECTED AND CLICKED, THE DETAILS OF THE REGISTRTION OF THE TAXPAYER IS DISPLAYED WITH THE ACTION BUTTON AT THE RIGHT HAND SIDE

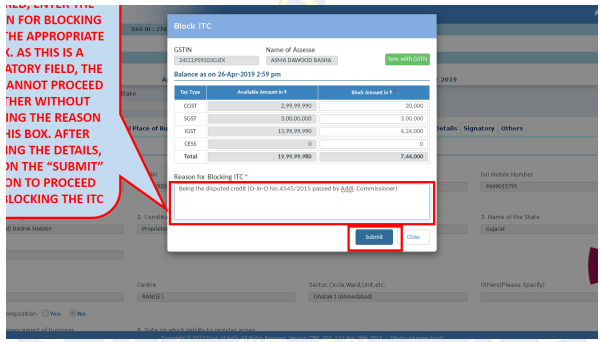

ON CLICKING THE ACTION BUTTON, THE "BLOCK ITC" FAN BLADE OPENS

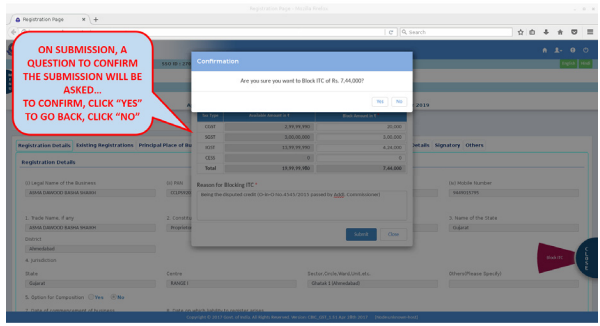

ON CLICKING THE "BLOCK ITC" FAN BLADE, A POP-UP WINDOW WITH DETAILS OF BALANCE AMOUNTS IN THE ITC LEDGER OPENS. NOTE THE TIME STAMP ON THE LEDGER
IF THE LEDGER IS NOT CURRENT, CLICK ON THE "SYNC WITH GSTN" BUTTON TO GET THE LATEST LEDGER DETAILS.

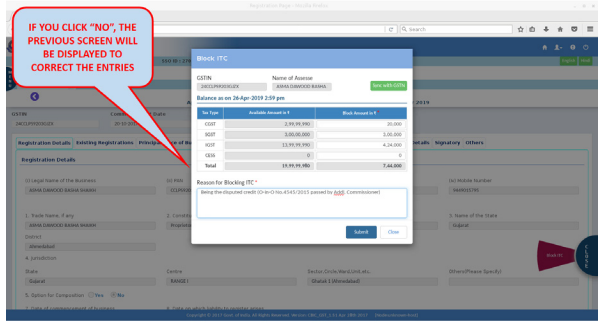

ON CLICKING THE "SYNC WITH GSTN" BUTTON, THE APPLICATION FETCHES THE LATEST BALANCE FROM GSTN AND DISPLAYS THE SAME (THE TIME STAMP ALSO CHANGES ACCORDINGLY)

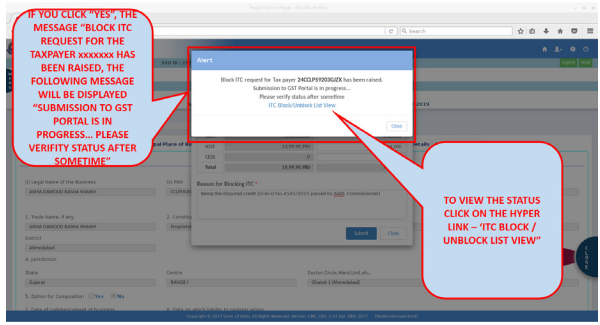

SYNC WITH GSTN"
ON, HAD BEEN
ERY RECENTLY THE
AGE CONVEYING
SAME WILL BE
DISPLAYED
Alert
ITC available balance was updated recently. Please Sync after 20 minutes.
Close

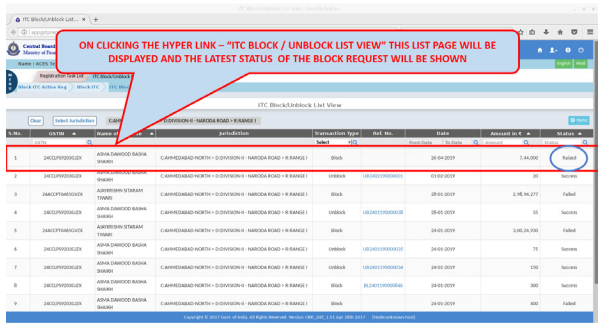

WHEN THE LATEST LEDGER BALANCE IS DISPLAYED, ENTER THE AMOUNT TO BE BLOCKED IN THE APPROPRIATE BOXES
Block ITC
GSTIN
Name of Assesse
Balance as on 26-Apr-2019 2:59 pm
Reason for Blocking ITC *
Submit
Close

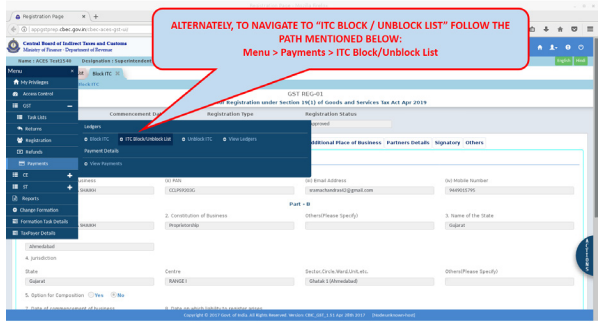

N FOR BLOCKING
HE APPROPRIATE
. AS THIS IS A
ATORY FIELD, THE
ANNOT PROCEED
HER WITHOUT
NG THE REASON
IS BOX. AFTER
NG THE DETAILS,
N THE "SUBMIT"
N TO PROCEED
LOCKING THE ITC
Block ITC
GSTIN
Name of Assesse
Balance as on 26-Apr-2019 2:59 pm
Reason for Blocking ITC *
Being the disputed credit (O-In-O No.4545/2015 passed by Addl. Commissioner)
Submit
Close

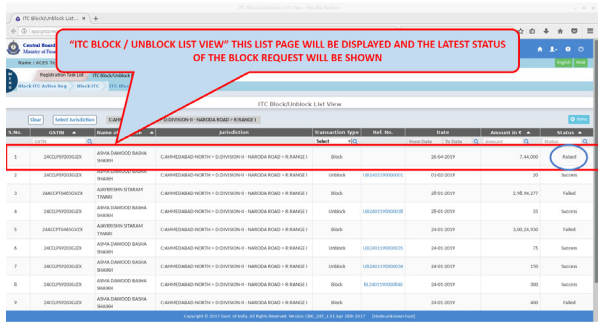

ON SUBMISSION, A QUESTION TO CONFIRM THE SUBMISSION WILL BE ASKED...
TO CONFIRM, CLICK "YES"
TO GO BACK, CLICK "NO"
Confirmation
Are you sure you want to Block ITC of Rs. 7,44,000?
Yes
No

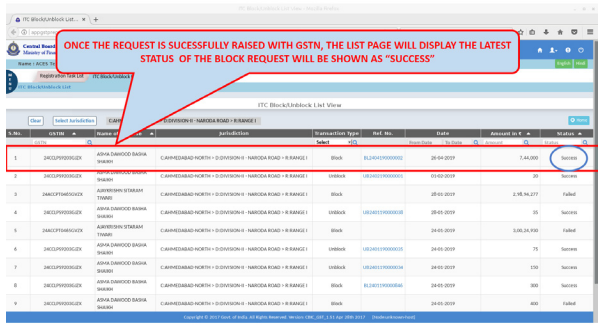

IF YOU CLICK "NO", THE PREVIOUS SCREEN WILL BE DISPLAYED TO CORRECT THE ENTRIES

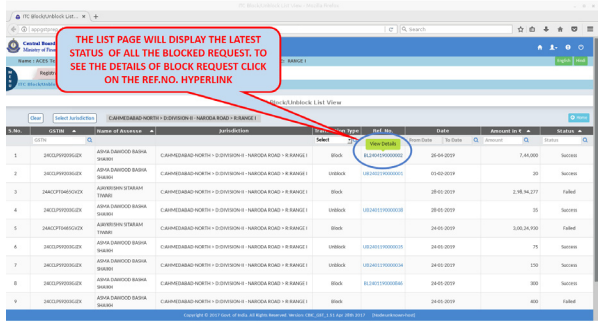

IF YOU CLICK "YES", THE MESSAGE "BLOCK ITC REQUEST FOR THE TAXPAYER xxxxxxx HAS BEEN RAISED, THE FOLLOWING MESSAGE WILL BE DISPLAYED "SUBMISSION TO GST PORTAL IS IN PROGRESS... PLEASE VERIFITY STATUS AFTER SOMETIME"
TO VIEW THE STATUS CLICK ON THE HYPER LINK – 'ITC BLOCK / UNBLOCK LIST VIEW"

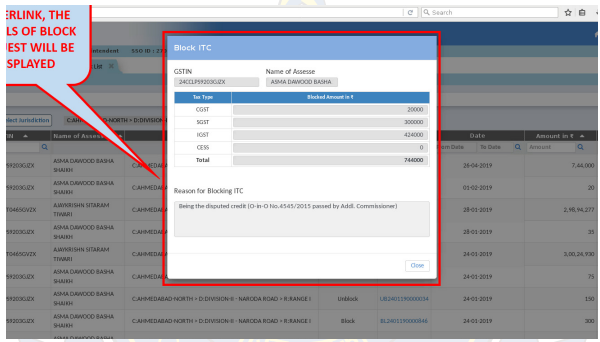

ON CLICKING THE HYPER LINK – "ITC BLOCK / UNBLOCK LIST VIEW" THIS LIST PAGE WILL BE DISPLAYED AND THE LATEST STATUS OF THE BLOCK REQUEST WILL BE SHOWN

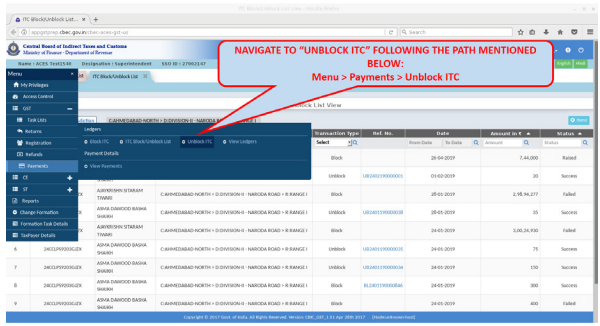

ALTERNATELY, TO NAVIGATE TO "ITC BLOCK / UNBLOCK LIST" FOLLOW THE PATH MENTIONED BELOW:
Menu > Payments > ITC Block/Unblock List

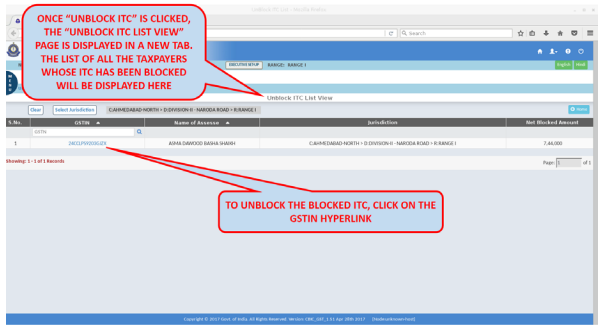

"ITC BLOCK / UNBLOCK LIST VIEW" THIS LIST PAGE WILL BE DISPLAYED AND THE LATEST STATUS OF THE BLOCK REQUEST WILL BE SHOWN

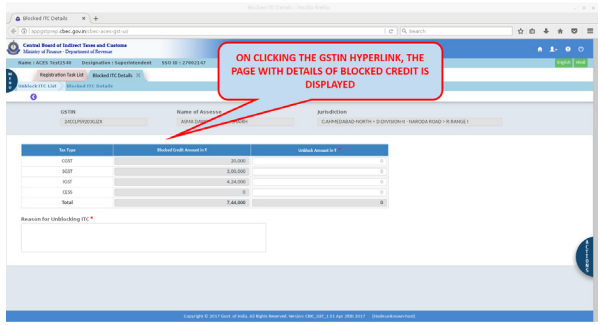

ONCE THE REQUEST IS SUCESSFULLY RAISED WITH GSTN, THE LIST PAGE WILL DISPLAY THE LATEST STATUS OF THE BLOCK REQUEST WILL BE SHOWN AS "SUCCESS"

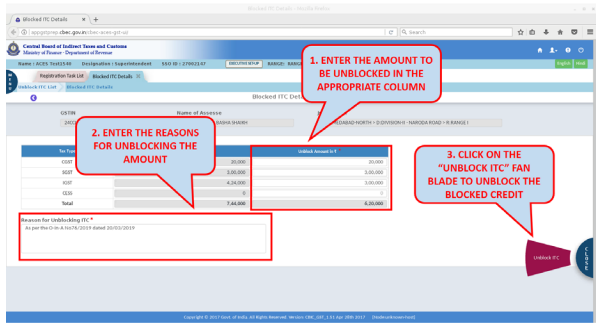

THE LIST PAGE WILL DISPLAY THE LATEST STATUS OF ALL THE BLOCKED REQUEST. TO SEE THE DETAILS OF BLOCK REQUEST CLICK ON THE REF.NO. HYPERLINK

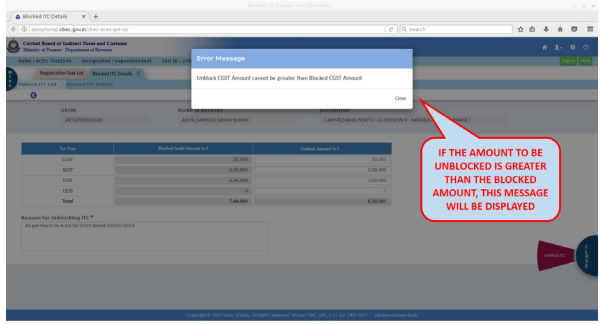

ERLINK, THE
LS OF BLOCK
EST WILL BE
SPLAYED
Block ITC
GSTIN
24CCLPS9203GIZX
Name of Assesse
ASMA DAWOOD BASHA
Tax Type
Blocked Amount in ₹
CGST
20000
SGST
200000
IGST
424000
CESS
0
Total
744000
Reason for Blocking ITC
Being the disputed credit (O-in-O No.4545/2015 passed by Addl. Commissioner)
Close

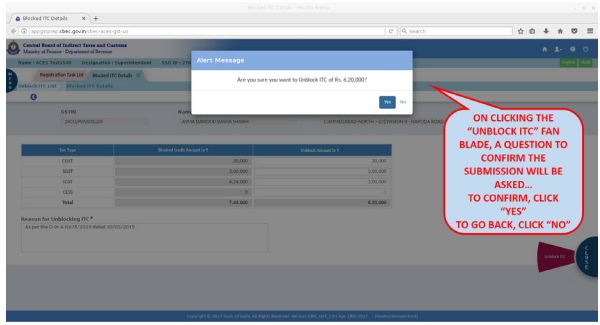

NAVIGATE TO "UNBLOCK ITC" FOLLOWING THE PATH MENTIONED BELOW:
Menu > Payments > Unblock ITC

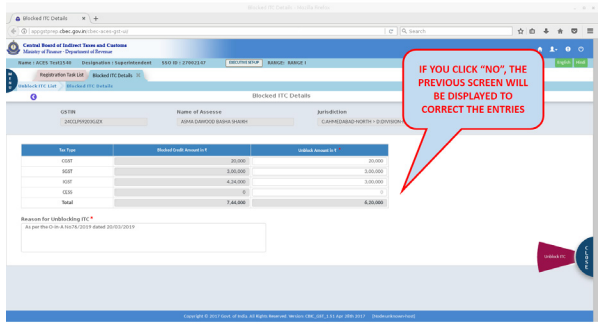

ONCE "UNBLOCK ITC" IS CLICKED, THE "UNBLOCK ITC LIST VIEW" PAGE IS DISPLAYED IN A NEW TAB. THE LIST OF ALL THE TAXPAYERS WHOSE ITC HAS BEEN BLOCKED WILL BE DISPLAYED HERE
TO UNBLOCK THE BLOCKED ITC, CLICK ON THE GSTIN HYPERLINK

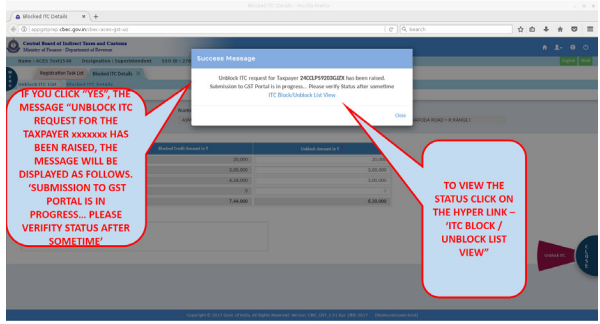

ON CLICKING THE GSTIN HYPERLINK, THE PAGE WITH DETAILS OF BLOCKED CREDIT IS DISPLAYED

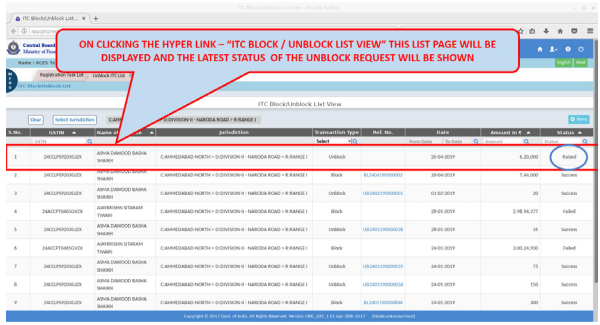

1. ENTER THE AMOUNT TO BE UNBLOCKED IN THE APPROPRIATE COLUMN
2. ENTER THE REASONS FOR UNBLOCKING THE AMOUNT
3. CLICK ON THE "UNBLOCK ITC" FAN BLADE TO UNBLOCK THE BLOCKED CREDIT

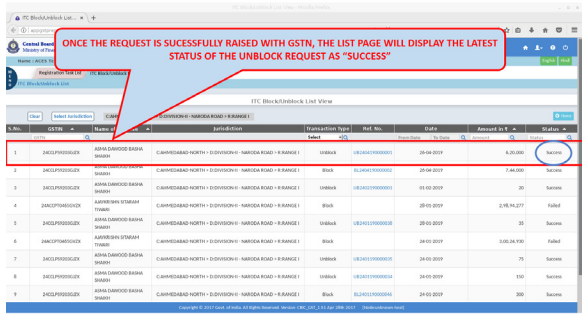

Error Message
Unblock CGST Amount cannot be greater than Blocked CGST Amount
Close
IF THE AMOUNT TO BE UNBLOCKED IS GREATER THAN THE BLOCKED AMOUNT, THIS MESSAGE WILL BE DISPLAYED

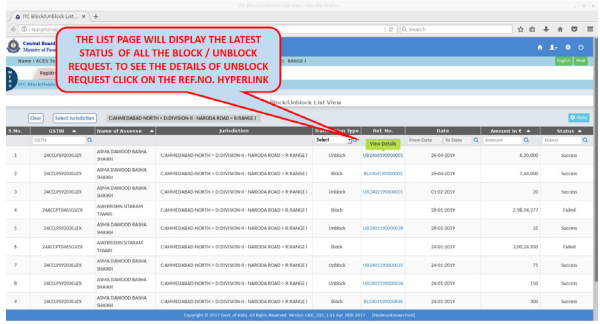

Alert Message
Are you sure you want to Unblock ITC of Rs. 6,20,000?
Yes
No
ON CLICKING THE "UNBLOCK ITC" FAN BLADE, A QUESTION TO CONFIRM THE SUBMISSION WILL BE ASKED... TO CONFIRM, CLICK "YES" TO GO BACK, CLICK "NO"

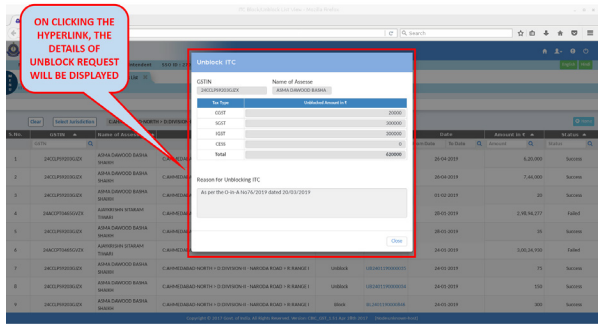

Blocked ITC Details
IF YOU CLICK "NO", THE PREVIOUS SCREEN WILL BE DISPLAYED TO CORRECT THE ENTRIES


IF YOU CLICK "YES", THE MESSAGE "UNBLOCK ITC REQUEST FOR THE TAXPAYER xxxxxxx HAS BEEN RAISED, THE MESSAGE WILL BE DISPLAYED AS FOLLOWS. 'SUBMISSION TO GST PORTAL IS IN PROGRESS... PLEASE VERIFITY STATUS AFTER SOMETIME'
TO VIEW THE STATUS CLICK ON THE HYPER LINK – 'ITC BLOCK / UNBLOCK LIST VIEW"


ON CLICKING THE HYPER LINK – "ITC BLOCK / UNBLOCK LIST VIEW" THIS LIST PAGE WILL BE DISPLAYED AND THE LATEST STATUS OF THE UNBLOCK REQUEST WILL BE SHOWN


ONCE THE REQUEST IS SUCESSFULLY RAISED WITH GSTN, THE LIST PAGE WILL DISPLAY THE LATEST STATUS OF THE UNBLOCK REQUEST AS "SUCCESS"


THE LIST PAGE WILL DISPLAY THE LATEST STATUS OF ALL THE BLOCK / UNBLOCK REQUEST. TO SEE THE DETAILS OF UNBLOCK REQUEST CLICK ON THE REF.NO. HYPERLINK


ON CLICKING THE HYPERLINK, THE DETAILS OF UNBLOCK REQUEST WILL BE DISPLAYED
Unblock ITC
GSTIN
Name of Assesse
Tax Type
Unblocked Amount in ₹
CGST
SGST
IGST
CESS
Total
Reason for Unblocking ITC
Close

अप्रत्यक्ष कर एवं सीमा शुल्क
INDIRECT TAXES AND CUSTOMS
सत्यमेव जयते
भारत सरकार
GOVERNMENT OF INDIA
देशसेवार्थ करसंचय

4. 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.

Leveraging Technology for Serving Taxpayers