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

The bulk suo motu cancellation functionality and Standard Operation Procedure to be followed in respect of Missing Refund ARNs is the theme of this newsletter.

Field formations had informed that the refund ARNs pertaining to some of the tax payer falling under their jurisdiction are not available in the dashboard hence an advisory on procedure to be followed in respect of Missing Refund ARNs has been released and covered in this edition.

With a view to ensure ease of issuing notices to the taxpayers who are liable to be proceeded against as per section 29 (2) of the CGST Act 2017 and to enable the field officers to carry out the same expeditiously, a new functionality viz., “Bulk suo motu Cancellation” has been developed and deployed to production on 19.12.2019. This functionality can be used to initiate bulk suo motu cancellation against all non-filers, who have not filed six or more consecutive GSTR-3B Returns.

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

Sandeep M. Bhatnagar
1. **New GST functionalities during January 2020**

   a. **Functionalities available on GST Common Portal:**
      
      • An error summary of error Json file of GST ANX 1 (after downloading it from GST Portal and its import in the tool) can now be seen in new return offline tool.
      
      • GST ANX 2 data can be exported into an excel file, online on the GST Portal.
      
      • Users having Temp Id can now access various front end modules of GST Portal like Assessment and Adjudication, Enforcement, LUT, Appeals, Prosecution and Compounding, Refunds, Recovery, Advance Ruling etc for their various GST related compliances.

   b. **Functionalities available in CBIC-GST Application:**
      
      • Initiation of Bulk Suo- moto cancellation.
      
      • 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
      
      • Functionality to Block/Unblock ITC credit has been made available under Payments module.
A separate vertical for NACIN with seventeen sub formations and for DGRI with thirteen sub formations.

c. Presently available modules and forms:

<table>
<thead>
<tr>
<th>Module</th>
<th>Functionality 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>
</tr>
</thead>
<tbody>
<tr>
<td>Registration</td>
<td>REG 01 to 30</td>
<td>30</td>
<td>30</td>
<td>0</td>
<td>29</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>PCT 01 to 05</td>
<td>5</td>
<td>4</td>
<td>1</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>CMP 01 to 08</td>
<td>8</td>
<td>7</td>
<td>1</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Payment</td>
<td>PMT 01 to 07</td>
<td>7</td>
<td>7</td>
<td>0</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>Return</td>
<td>GSTR-1-8, 1A, 2A, 3A, 4A, 5A, 6A, 7A, 9, 9A, 11 (Annual/ final 9B not notified)</td>
<td>23</td>
<td>18</td>
<td>5</td>
<td>18</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>ITC 01 to 04</td>
<td>4</td>
<td>4</td>
<td>0</td>
<td>4</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>TRAN 1 to 3</td>
<td>3</td>
<td>3</td>
<td>0</td>
<td>3</td>
<td>0</td>
</tr>
<tr>
<td>E-WAY bill</td>
<td>EWB 01 to 04, INV 01</td>
<td>5</td>
<td>5</td>
<td>0</td>
<td>5</td>
<td>0</td>
</tr>
<tr>
<td>Provisional Assessment</td>
<td>ASMT 01 to 09</td>
<td>9</td>
<td>9</td>
<td>0</td>
<td>0</td>
<td>9</td>
</tr>
</tbody>
</table>

- APIs are integrated by CBIC, Data is available
- 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
<table>
<thead>
<tr>
<th>Assessment / Scrutiny of return</th>
<th>ASMT 10 to 18</th>
<th>9</th>
<th>8</th>
<th>1</th>
<th>ASMT 13</th>
<th>0</th>
<th>8</th>
<th>ASMT 10 to 12</th>
<th>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)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refunds</td>
<td>RFD 01A,01B, 01 to 11</td>
<td>13</td>
<td>13</td>
<td>0</td>
<td>RFD 01 to 09</td>
<td>13</td>
<td>0</td>
<td>RFD 01A,01B, 01 to 11</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td>Advance Ruling</td>
<td>ARA 01 to 03</td>
<td>3</td>
<td>1</td>
<td>2</td>
<td>ARA 02, 03</td>
<td>0</td>
<td>1</td>
<td>ARA 01 will go to AAR</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td>Dispute Resolution (Adjudication + Recovery)</td>
<td>DRC 01 to 25</td>
<td>27</td>
<td>7</td>
<td>20</td>
<td>DRC 02, 08 to 19,21 to 25</td>
<td>6</td>
<td>1</td>
<td>DRC 02</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td>CPD 01 to 02</td>
<td>2</td>
<td>2</td>
<td>0</td>
<td>-</td>
<td>0</td>
<td>2</td>
<td>CPD 01,02</td>
<td>-------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Appeal</td>
<td>APL 01 to 08</td>
<td>8</td>
<td>4</td>
<td>4</td>
<td>APL 05, 08</td>
<td>0</td>
<td>4</td>
<td>APL 01, 02, 03, 04</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td>Audit</td>
<td>ADT 01 to 04</td>
<td>4</td>
<td>0</td>
<td>4</td>
<td>ADT 01 to 04</td>
<td>0</td>
<td>0</td>
<td>ADT 01,02</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td>Investigation</td>
<td>INS 01 to 05</td>
<td>5</td>
<td>2</td>
<td>3</td>
<td>INS 03 to 05</td>
<td>0</td>
<td>2</td>
<td>INS 01,02</td>
<td>-------------------------------------------------------------</td>
</tr>
<tr>
<td>Total</td>
<td>165</td>
<td>124</td>
<td>41</td>
<td>90</td>
<td>34</td>
<td>-------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund settlement between Centre &amp; State</td>
<td>STL 01 to 12, + others</td>
<td>31</td>
<td>-------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E-WAY bill Block/ Unblock</td>
<td>4</td>
<td>2</td>
<td>2</td>
<td>-</td>
<td>2</td>
<td>2</td>
<td>Integration in progress</td>
<td>-------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td>200</td>
<td>126</td>
<td>-------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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 vs non-filers are now available.
- Provisional Assessment ASMT 01 to 09
- Investigation INS 01 to 05
- Appeals forms APL 01 to 08

3. **Standard Operation Procedure to be followed in respect of Missing Refund ARNs**

Field formations had informed that the refund ARNs pertaining to some of the taxpayer falling under their jurisdiction are not available in the dashboard and hence they are not able to submit RFD-01B in the system for the refund applications which have been manually received/processed by them. The issue has been examined and it was found that few applications (RFD-01As) are not available in the CBIC System mainly due to following reasons:

i. Supervisory Authority Flag has not been updated due to non-allocation, at the time of filing of Refund application (ARN Generation).

ii. Mismatch in the supervisory authority flag between CBIC and GSTN System which may be due to respective data bases got updated at different points of time after bifurcation or due to any error during such updation.

In all these cases where the ARNs of the centrally administered TaxPAYERS were not pulled and processed by the CBIC System, the ARNs will be fetched and
made available in the dashboard of the jurisdictional Tax Officer on a case to case basis subject to a request in this regard from the tax payer’s jurisdictional tax office routed through the Commissionerate.

The request shall be accompanied with a confirmation report to the effect that the counterpart authorities (State authorities) have not processed those ARNs if any, in any manner whatsoever and an affidavit/undertaking from the tax payer that he has not approached the State authorities for processing of the claim and that they have not received any refund sanctioned, in respect of such ARNs.

4. **Issuing bulk notices (REG-17) for suo motu cancellation of GST – Registration**

With a view to ensure ease of issuing notices to the taxpayers who are liable to be proceeded against as per section 29 (2) of the CGST Act 2017 and to enable the field officers to carry out the same expeditiously, a new functionality viz., “Bulk suo motu Cancellation” has been developed and deployed to production on 19.12.2019. This functionality can be used to initiate bulk suo motu cancellation against all non-filers, who have not filed six or more consecutive GSTR-3B Returns.

2. The said new functionality is configured to issue REG-17 (show cause notice for suo motu cancellation) only against the taxpayers to whom a GSTR-3A notice has already been issued. As of now, this functionality is enabled only in respect of GSTR-3B non-filers for the period up to Sept 2019; and it would be upgraded in due course to make it dynamic i.e: to cover the non-filers meeting the criterion prescribed under sec 29(2) for initiating suo motu cancellation at any given time, for all tax payers including GSTR-4 non filers.

3. The step by step operation of the functionality is
given as under:

i) Officers to navigate to the path Menu > GST > Returns > View Non-Filers (New) > Search. On click of search icon, System displays the list of GSTR-3B non-filers to whom GSTR3A notices have been issued in the selected jurisdiction;

ii) Non-filers GSTR-3A list page is provided with a toggle Button named ‘GSTR-3A’ at the top centre of the list page to switch from the GSTR 3A list to the said “Bulk suo motu cancellation functionality”;

iii) The said toggle switch also has a mouse over facility which, on contact with the mouse, displays “Please click here to initiate suo motu cancellation” and on pressing the same the list of taxpayers fit for initiating suo motu cancellation is displayed;

iv) The list, by default, displays the ‘Active taxpayers’ who have not filed six or more consecutive GSTR-3B Returns, and to whom GSTR3A notices have been issued; and against whom suo motu cancellation has not been initiated and pending;

v) From the list displayed, officer can select the taxpayers and issue suo motu notice (REG-17) for multiple non-filers by clicking the button ‘Initiate Cancellation’ provided at the top right of the table. The maximum number of taxpayers that can be selected for cancellation in one attempt is limited to 20. While selecting the taxpayers, the officer can either use the ‘Check box’ provided before the column ‘Serial No’ to initiate cancellation against all or select them individually by using Check boxes provided against each row;

vi) After the officer selects the taxpayer in the manner provided under point (vi) above and clicks the
‘Initiate Cancellation’ button, system pops up a screen showing number of taxpayers selected, along with the field to fix PH. In the PH screen, number of selected taxpayer’s field is auto populated, based on the number of taxpayers selected by the tax officer to initiate cancellation. The PH screen also has provision to enter the PH date and to indicate the number of taxpayers to attend the PH on the selected date during forenoon and afternoon. The number of taxpayers to appear for PH during forenoon and afternoon is initially selected by system, which can be amended by the officer if he so desires;

vii) Though, multiple taxpayers are bunched for PH in the forenoon or afternoon session, the system will allocate definite PH Time slot based on the selection of number of taxpayers entered for “Forenoon and Afternoon session” and PH date and time will be communicated to the taxpayer accordingly. On click of submit button, system pops up a message, seeking confirmation for initiating suo motu cancellation. The message closes on clicking ‘YES’ and another message reading “Suo motu (REG-17) has been generated for non-filers and is being integrated with GST Portal”, pops up. This message can be closed by clicking ‘Close’, whereupon the process comes to an end;

viii) The system again displays the suo motu list page and cancellation can be initiated in respect of remaining taxpayers;

ix) System processes the records for the selected taxpayers and pushes to GST portal by embedding the following against each SCN (REG17):

a. GSTR-3A notice issued as pdf document in the slot for uploading a document (mandatory field);

b. Standard Reason for cancellation as “Failure to file
monthly returns”;

c. Remarks as “Returns not filed for the period mentioned in the GSTR-3A notice”.

x) On successful integration with GST portal, the cancellation initiated moves to “Response awaited” status and the rest of the procedure for approving or rejecting the suo motu cancellation will be based on case to case basis, as already existing.

xi) In case the suo motu cancellation initiated fails integration with GST common portal, an error task in officer’s task list will be created, displaying the reason for failure.

xii) Status of the GSTIN as indicated in para 3 (xi and xii) above, can be viewed in the task list of the officer’s dashboard.

4. The step by step screen shots are shown below:

1. Menu>GST>Returns>View Non Filers (New)
2. **GSTR-3B Non filers list**

   ![Image of GSTR-3B Non filers list]

3. On click of search icon GSTR-3A list is displayed with a toggle button named ‘GSTR-3A’ to switch from the GSTR 3A list to bulk suomotu cancellation.

   ![Image of GSTR-3A list]
4. When the toggle button is pressed, list of taxpayers fit for initiating suomotu cancellation is displayed. The list, by default, displays the ‘Active taxpayers’ who have not filed six or more consecutive GSTR-3B Returns, and to whom GSTR3A notices have been issued; and against whom suomotu cancellation has not been initiated and pending;

5. On click of check box provide before the column Sr. No. all the eligible returns get selected for suomotu cancellation. Else officer can choose individual taxpayer by selecting the check box provided against each row. Also the number of tax payers selected is also displayed above the table. The maximum number of taxpayers that can be selected for cancellation in one attempt is limited to 20.
6. After selecting the taxpayers, click on ‘Initiate Cancellation’.

7. On click of Initiate cancellation button, system pops up the following screen for fixing PH date. The number of taxpayers selected is displayed by default, based on the number of taxpayers selected by him. Further, officer can choose to enter manually the number of taxpayers for the forenoon and afternoon session. Selecting PH date is mandatory.
8. After selection of PH date only submit button will be enabled.

9. On click of submit button, system pops up a message, seeking confirmation for initiating suomotu cancellation.
10. On clicking ‘YES’, another message as in the screen below pops up. This message can be closed by clicking ‘close’, and the process comes to an end.

11. On successful integration with GST portal, the cancellation initiated moves to “Response awaited “status and the rest of the procedure for approving or rejecting the suomotu cancellation will be based on case to case basis as already existing.

In case the suomotu cancellation initiated fails integration with GST common portal, an error task in officer’s task list will be created, displaying the reason for failure.
12. Response Awaited task list

13. On click of hyperlink of GSTIN, REG-17 displayed as below with the document attached.

14. On opening the document GSTR-3A notice issued is displayed as below.
15. On click of Error task list from the dashboard, the list is displayed as below.

16. On click of hyperlink of GSTIN, error message is displayed in the screen below.

17. As per the contractual obligations, the vendor (Wipro) is required to rectify the defects/errors/bugs, noticed if any, in the functionality within 30 days of its deployment to production. It is therefore requested that this advisory may be circulated among all officers in CPC for their guidance and issues, if any, in the performance of the functionality may immediately be reported to cbicmitra.helpdesk@icegate.gov.in for necessary resolution. Copy of the communication with ticket details may also be forwarded to this office at dgschennai@icegate.gov.in for further follow up.
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.]