



**GOODS AND SERVICES TAX NETWORK**  
(A Government Enterprise)

# **New Functionalities made available for Taxpayers on GST Portal (September, 2022)**

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## 1. Registration

S. No.	Form/Functionality	Functionality made available for Taxpayers																		
1	Functionality to add new fields while submitting response to a notice, in Form GST REG 04	<ul style="list-style-type: none"> <li>While filing clarification in Form REG-04, whenever the applicant clicks on any tab in Registration module, he/she would be displayed a pop-up window with following two options:               <ul style="list-style-type: none"> <li>“Open All Allowed Fields”- By choosing this the users would be able to edit or add all the allowed fields (wherever required with option to upload Documents) except certain core fields.</li> <li>“Open fields with Queries raised through REG-03” - If the user wants to edit only the fields where tax officer had raised the query, he/she can select this option which will allow him to edit only the fields with queries (Similar to the existing Process).</li> </ul> </li> </ul>																		
2	Addition of restricted items in the Composition restriction table.	<p>Following new items have been added to the restrictive list displayed to the applicants while applying for registration if they opt for composition levy, as per</p> <p><a href="#">Notification No. 04/2022-Central Tax dated 31st March 2022</a> and</p> <p><a href="#">Notification No. 43/2019-Central Tax, dated 30th Sept 2019</a></p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>HSN</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2202 10 10</td> <td>Aerated Water</td> </tr> <tr> <td>2</td> <td>6815</td> <td>Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks</td> </tr> <tr> <td>3</td> <td>6901 00 10</td> <td>Bricks of fossil meals or similar siliceous earths</td> </tr> <tr> <td>4</td> <td>6904 10 00</td> <td>Building bricks</td> </tr> <tr> <td>5</td> <td>6905 10 00</td> <td>Earthen or roofing tiles</td> </tr> </tbody> </table>	S. No.	HSN	Description	1	2202 10 10	Aerated Water	2	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks	3	6901 00 10	Bricks of fossil meals or similar siliceous earths	4	6904 10 00	Building bricks	5	6905 10 00	Earthen or roofing tiles
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## 2. Returns

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Settlement of Inadmissible/In-eligible ITC - Label change	<ul style="list-style-type: none"> <li>The Government vide <a href="#">Notification No. 14/2022 – Central Tax dated 05th July, 2022</a>, has notified few changes in Table 4 of Form GSTR-3B for enabling taxpayers to correctly report information regarding ITC availed, ITC reversal and ineligible ITC in Table 4 of GSTR-3B.</li> <li>The Notified changes of Table 4 of GSTR-3B have been incorporated in GSTR-3B and are available on GST Portal since 01.09.2022. The taxpayers are advised to report their ITC availment, reversal of ITC and ineligible ITC correctly as per new format of Table 4 of GSTR-3B at GST Portal for the GSTR-3B to be filed for the period August 2022 onwards.</li> <li>For the detailed advisory, please <a href="#">click here</a>.</li> </ul>

## 3. Refund

S. No.	Form/Functionality	Functionality made available for Taxpayers
1	Changes in time limit for filing Refund application in Form GST RFD-01	<ul style="list-style-type: none"> <li>The GST portal was configured to allow taxpayers to file an application for refund for up to previous 60 months.</li> <li>To enable taxpayers to apply for refund for any period beginning July, 2017, on account of a court order/amnesty scheme, the period beginning from July, 2017, onwards has been made available for selection by taxpayers.</li> </ul>
2	Edit facility in 'Undertaking for PMT-03 of Inadmissible amount', provided to taxpayers for revising the inadmissible amount after submission of undertaking.	<ul style="list-style-type: none"> <li>In cases where the refund amount claimed by a taxpayer is partially /fully rejected by the tax officer, the rejected/inadmissible refund amount is re-credited to the respective ledger from which it was debited earlier, by tax officer in Form GST PMT – 03. This amount is re-credited only after the taxpayer submits an undertaking for not filing an appeal for the entire/part of the inadmissible amount.</li> <li>The taxpayers have now been provided with a functionality to modify the amount declared by them in the undertaking if they had committed a mistake while entering the amount, earlier.</li> </ul>

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Thanking You  
Team GSTN