



GOODS AND SERVICES TAX NETWORK

New Functionalities made available for Taxpayers on GST Portal (April, 2021)

New Functionalities pertaining to modules of:

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1 - Returns

SI No	Form/ Functionality	Functionality made available for Taxpayers
1	Auto Generation of Form GSTR-2B, for the taxpayers under QRMP scheme	<ul style="list-style-type: none"> • Taxpayers can now view and download their system generated Quarterly Form GSTR-2B, for Jan-March, 2021 quarter, by clicking on Auto-drafted ITC statement for the quarter on 14th April, 2021, by selecting the last month of the quarter (M3). • Form GSTR-2B contains details of filed IFFs (for Month M1 & M2) & filed Form GSTR 1 (for Month M3). Form GSTR 2B has two sections of ITC i.e. ITC available and ITC not available (which flows from the supplier's filed IFF & Form GSTR-1, imports etc.). It also contains tax liability of the taxpayer (which flows from the taxpayers own filed IFF & Form GSTR-1). • The default view of Form GSTR-2B is quarterly. However to view Form GSTR-2B of a particular month (M1, M2 or M3), taxpayer has an option to select appropriate month, from the view drop-down to view that month's data. • A hyperlink 'View advisory' has also been provided, which on clicking displays the criteria/ cut-off dates considered for generation of quarterly GSTR-2B, as a pop-up, with details of Supplies from/type i.e. Monthly taxpayer, Taxpayer in QRMP Scheme, NRTP, ISD & Import from Overseas/SEZs, and 'From date' and 'To date' based on which Form GSTR-2B has been generated.
2	Use of Matching Offline Tool by the taxpayers under QRMP scheme	<ul style="list-style-type: none"> • The Matching Offline Tool has been updated and now taxpayers under QRMP Scheme will also be able to use it. • The system generated Form GSTR-2B JSON file can be used for matching details, as available with them in their purchase register, using the updated Matching Offline Tool. • Taxpayers under QRMP Scheme can now navigate to Services > Returns > Returns Dashboard, select the Financial Year and Return Filing Period > SEARCH and click on Download button on Auto – drafted ITC Statement – GSTR -2B file to download system generated Form GSTR-2B JSON file, for opening and matching it in the matching tool. • In the Matching tool dashboard page, an option to select the quarter has been provided and in the purchase register, quarters Apr-Jun, Jul-Sep, Oct-Dec and Jan-Mar have been added as the tax periods.
3	Auto-population in Form GSTR-3B of ITC, for taxpayers in QRMP Scheme	<ul style="list-style-type: none"> • Figures of <u>ITC available and ITC to be reversed</u>, will now be <u>auto-populated in Table 4 of Form GSTR-3B</u> of the taxpayers under QRMP scheme, from their system generated quarterly Form GSTR-2B. • On the GSTR-3B dashboard page, an additional button 'System computed GSTR-3B' has also been provided, by clicking which system computed Form GSTR-3B can be <u>downloaded</u> in PDF format. • Taxpayer under QRMP scheme can <u>edit</u> the auto-drafted values as per their records and save the updated details in their Form GSTR-3B. The system will show a <u>warning message</u> to taxpayers in case ITC available is increased by more than 5% or ITC to be reversed is reduced even partially, by them. However, the system <u>will not stop</u> the filing of Form GSTR-3B in these cases.
4	Auto-population of liability in Form GSTR-3B, for taxpayers under QRMP Scheme	<p>Liability in Table-3 (except 3.1(d)) of Form GSTR-3B, for the taxpayers under QRMP Scheme, will now be <u>auto-populated</u> on the basis of Filed quarterly Form GSTR-1 (of Month 3) and Filed IFF (of Month 1 & 2). Liability of table 3.1 (d) is auto-populated from the filer's Form GSTR 2B.</p> <p>Note: Data saved/ submitted in Form GSTR-1 or in IFF, will <u>not be</u> auto-populated as Liability, in Table-3 of Form GSTR 3B.</p>

Sl No	Form/ Functionality	Functionality made available for Taxpayers
5	Generation of Form GSTR-11, based on Form GSTR-1/5	<ul style="list-style-type: none"> UIN holders are required to file details of purchases (inward supplies) in their Form GSTR-11. Now their Form GSTR-11 will be generated on the basis of Form GSTR-1 & Form GSTR-5, filed by their supplier taxpayers. This will facilitate UIN holder's in filing their refund claim.

1 - Webinars Conducted

S.No.	Topic	Language		
		English	Hindi	Tamil
1	New Taxpayer Functionalities related to Registration and Returns	https://youtu.be/lgFpQ5HaCIA	https://youtu.be/8pgrk3lJhQ4	https://youtu.be/ht7iwVWEhmY

**Thanking You
Team GSTN**