



OFFICE OF ADDITIONAL DIRECTOR GENERAL OF SYSTEMS
CUSTOMS & CENTRAL EXCISE, SOUTH ZONE,
26/1, MAHATAMA GANDHI SALAI, NUNGAMBAKKAM,
CHENNAI-600 034
TEL: 044-280331101 FAX: 044-28031104

C.No. IV/26/11/2017-Sys(S)

Date: 07.12.2017

To

The Principal Chief Commissioner/Chief Commissioner,
GST and Central Excise

Madam/Sir,

Sub: Advisory on new features in GST Application – Reg.

Subsequent to the launch of the CBEC GST Application in June, 2017, several new features have been added to the GST formation. Field formations are being apprised of these developments from time to time through Video Conferences hosted by our officers in DG (Systems), Chennai. However, it is seen that there is still lack of awareness of the functionalities available on the GST Application.

To mitigate the difficulties being faced by the field officers, an advisory on various processes and functionalities is attached (Annexure –A) for your kind reference and further transmission. For any clarification this office can be contacted via email to dgschennai@icegate.gov.in.

Yours faithfully,

Encl: As above.

(R.Bhagya Devi)
Additional Director General

Copy to:

1. All Members, CBEC
2. All Directors General, CBEC
3. All Additional Directors General, DG (Systems)

Annexure-A
Details of Functionality Available in CBEC GST Application as on 01.12.2017

A) Registration Module:

1. Applications for new registrations assigned to CBEC are visible to CPC Superintendents for approval/query (including applications for casual registration).
2. Post-approval, the taxpayer is assigned jurisdiction based on the Pin Code of the Principal Place of Business. If the Pin Code is either invalid, or falls under the jurisdiction of multiple ranges, the range jurisdiction has to be manually assigned by CPC officers.
3. Post assignment of jurisdiction, the entire registration data (REG-01/REG-26 form along with REG-06 Registration Certificate) is visible to jurisdictional officers at the Range, Division, Commissionerate and Zonal levels.
4. Core amendment requests filed by taxpayers are pushed to jurisdictional Range Superintendents for approval/query.

B) Payments Module

1. Challans generated on GSTN system and paid by taxpayers are visible in PMT-06 format to jurisdictional officers at Range, Division, Commissionerate and Zonal levels.

C) Returns Module

1. GSTR-3B returns as filed by taxpayers in GSTN Portal are available to jurisdictional officers at Range, Division, Commissionerate and Zonal levels in full format.
2. GSTR-1 return as filed by taxpayers in GSTN Portal are available to jurisdictional officers at Range, Division, Commissionerate and Zonal levels in full format.

D) Reports Module

1. Registration: Daily report for Zonal Chief Commissioners
2. Registration: Jurisdictional profile report which shows number of taxpayers (new and migrated) and breakup based on business constitution, nature of business activity etc. This report can be run at Range, Division, Commissionerate and Zone levels.
3. Registration: Taxpayer details can be downloaded as Excel sheet at Range and Division levels
4. ACL: List of ACL Administrators
5. ACL: List of officers mapped in the Application, formation-wise
6. ACL: List of officers mapped in the Application, permission-wise

E) ACL Module:

1. ACL Administrators can migrate taxpayers from one jurisdiction to another
2. ACL Administrators can map officers to a formation and assign a permission set
3. ACL Administrators can assign "Additional charge" to any officers
4. Officers can notify ACL Administrator of their transfer, in order to be mapped to a new formation
5. Officers can notify ACL Administrator of their promotion, in order to be assigned new permissions
6. Officers can notify leave so that ACL Administrator may assign additional charge to an alternate officer.
7. Officers in other verticals like Audit Commissionerates, DG (Audit), DGGSTI etc. can also be mapped after nomination of ACL Administrators

Detailed guidelines for Re-assigning Jurisdiction of Tax Payers

Subsequent to approval of new registration applications or receipt of migrated taxpayer data, the system assigns jurisdiction to the taxpayer based on the Pin Code of the Principal Place of Business (the Pin-code level jurisdiction master shared by the zones is used in this regard). If the Pin Code is either invalid, or falls under the jurisdiction of multiple ranges, the range jurisdiction is manually assigned by the CPC officers.

However, if some taxpayers have been wrongly assigned to a jurisdiction, such taxpayers can be reassigned to proper jurisdiction by ACL Administrator as detailed below:

- Migration with ranges of a division can be done by the Divisional AC/DC
- Migration across Divisions can be done by ACL Administrator(s) at the Commissionerate Level
- Migration across Commissionerates can be done by ACL Administrator(s) at Zonal Level

Steps for migrating a taxpayer from one jurisdiction to another

1. ACL Admin to login and open "Access Control" menu >> Jurisdiction Management
2. ACL Admin to select the Range (by drilling down Jurisdiction in left side panel)
3. On right side of the panel under Jurisdiction Management >> under header "Action"



>> click on  icon for 'Migrate Tax Payers'. This will show list of all the taxpayers in the Range.

4. ACL Admin should select the GSTIN(s) whose jurisdiction should be changed and select "Destination Jurisdiction" range (bottom of the screen) >> Load >> click on "Move Taxpayers" button. The taxpayer will get migrated to new jurisdiction.

Detailed guidelines on Core Amendments

Core Amendment Applications filed by new taxpayers assigned to CBEC are available to jurisdictional Range Superintendents for approval. As per Rule 19 of Central Goods and Services Tax Rules, following fields may be amended by the taxpayer under core amendments:

- Legal Name of Business
- Address of the principal place of business or any additional place(s) of business; or
- Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business

If the taxpayer amends any data other than the above, such “non-core” amendment is auto-approved by the GSTN System. Only core amendment requests are routed to the proper officer for action within fifteen working days.

The steps to be followed for processing core amendment requests are as follows:

- After opening the GST application, the dashboard of the Range Superintendent will prominently indicate any “Amendment Applications” pending for approval.
- On the right side, various stages of the pending applications along with the numbers are reflected. On clicking any particular category, the list of tasks is displayed.
- The “Target date” within which the application is to be disposed is indicated. An alert (color code) indicates the priority on which the application pending for approval, needs to be taken up for processing.
- On click of the hyperlink of the ARN, the amended registration form is shown. The fields that have been amended are clearly highlighted in blue, while the original data is shown in grey. Officer can “flip” to old values or new values for comparison.
- In the case of addition/removal of “Additional Premises”, addition is displayed in Blue colour and removal is displayed in Red colour. It may be noted that no documents are uploaded for taxpayers for “Additional premises”.
- JRO can approve or raise query on the amendment application on his own accord, or seek a report from Range Inspector by use of “Delegate” button.

Approve:

- Click on Action to → Approve
- On Click of Approve → message box to record “Remarks of Approving Authority”. Click on “Approve” will approve the amendment.

Query:

- If RO decides to raise a query, then he can click on Raise query, which displays “List of Queries” window. The specific fields on which query is being raised may be selected.
- It is also mandatory to set time for “Personal hearing”. This has been made mandatory as the Act specifies that an amendment application cannot be rejected without opportunity for hearing. As there is no separate avenue to intimate PH except the REG-03 form, officer needs to indicate the date and time for PH when raising the query itself.

- On successful raise of query, the amendment application moves to the status of “Response Awaited” in the dashboard.
 - If the taxpayer submits any response to the query raised by the officer on the GSTN portal, the task moves to “Response Received” category and displays the response submitted by the taxpayer.
 - Officer may also record the PH on the system.
 - If the response is satisfactory, the RO may approve the amendment without the actual conduct of PH.
 - If no response is received within the prescribed time limit, the application moves to “Response not received” and the officer can only reject the amendment.
 - If response is received but not satisfactory, officer can reject the amendment.
- If the taxpayer has amended the Principal Place of Business, warranting change in jurisdiction, then the amendment application can be reassigned to the new proper jurisdiction. To facilitate the same, a button namely “Reassign” is provided.
 - On click of Reassign button, “select formation” is displayed with drop down to select formation to where it has to be reassigned. The application can be reassigned with the comments of the range officer and click the button reassign.
 - Deemed Approval: if at any stage after receipt of the amendment application or after receipt of response to query, the officer fails to act within the specified time limits, the amendment will be deemed approved by the system and the details will be amended in the REG-06 at GSTN portal. The task will be moved out of the dashboard on Deemed approval.
 - Delegate to Inspector: The amendment application can also be delegated to the Range Inspector for verification with RO’s comments. In the RO’s dashboard, the application’s status is changed to “Pending for Approval/Delegated to Inspector”.
 - JRO can act on the application by approving/raising query, even if the application is pending with Inspector for verification.
 - The Inspector can view the amendment and submit a verification report. If required, Inspector can raise a draft query.
 - After submission by Inspector, JRO can view the draft query. JRO can modify the draft query or override it altogether and approve the application instead.
 - raised by the Inspector. RO can approve without raising query or add/modify/delete the query raised by Inspector. The decision taken by the RO, i.e. to approve without query or raise query is what is being communicated to the taxpayer through GSTN portal.