GST Update

Weekly Update
09.11.2019

Background

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 02.11.2019. It supplements the earlier GST Updates.

- This presentation is based on CGST Act/Rules/ Notifications, except the provisions related solely to SGST provisions. Similar parallel provisions in State Laws may be referred to as required

National Academy of Customs, Indirect Taxes and Narcotics (NACIN)

- http://www.cbic.gov.in/resources//htdocs-cbec/Guidelines-approved.pdf

- **Guidelines for the candidates**

- All GST Practitioners who are eligible to appear in the examination are required to submit online application on the Examination registration portal. Link of the portal shall be provided on official websites of NACIN and CBIC.

- Landing page of the portal will display guidelines for filling up the application and also important dates namely- (i) Date of commencement of online registration, (ii) Last date of submitting application form, (iii) Date from when admit card can be downloaded, (iv) Date of examination, and (v) Date of result declaration.

• Candidates are required to login on the portal with the help of GST enrolment number (login id) and PAN no. (password).

• Application form will appear on the screen after a candidate successfully logs in.

• The application form will auto-populate candidate's data already available with the GST Network. Hence, in the online application form on this Examination registration portal, a candidate is required to fill in/provide only the following information/documents:

• i) Three choices of test centers (stations), ii) Softcopy of passport size photograph (File Type JPG, JPEG, PNG of Size 20 to 60 KB), iii) Softcopy of signatures (File Type JPG, JPEG, PNG of Size 10 to 30 KB), and iv) Whether the candidate falls under the category 'person with disability'

- Once a candidate submits the completed application form on the registration portal, he will be prompted to pay the examination fee online.

- On completion of online fee payment, the candidate will be guided to access 'Candidate's Dashboard' from where the submitted application as well as Admit Card can be downloaded. Score card will also be made available for download on the same Dashboard.

- A mock test of 15-20 questions will also be available on Candidate's Dashboard.

- **Guidelines for appearing in the Examination**

- **Reporting time-** One and a Half hour before the scheduled examination time

- Entry in the examination hall will be allowed on production of printout of Admit Card and a valid identity document in original {Aadhar, PAN Card, Driving License, EPIC (Electoral Photo ID Card) or Passport}

- Before the start of the test, a candidate will be required to enter the Roll No. (Roll no. displayed in Admit Card) and password (PAN no.) to start the test.

- On designated time, the question paper shall be made available on computer screen of the candidates.

- The test will be in Computer Based mode in a secure environment

- For answering a question, candidate has to click on the correct / most appropriate option from the given answer choices.

- Pen/pencil for rough work will be provided in the examination hall. Rough work needs to be done on the back side of Admit card. No separate rough sheet will be provided to the candidates.

- Electronic watch (timer) will be available on the computer screen allotted to the candidates.

Generation and quoting of DIN on communication to taxpayers

• **Circular No. 122 dated 05.11.2019**

• Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the CBIC to tax payers and other concerned persons

• To begin with, w.e.f 8th November, 2019, DIN would be used for any search authorisation, summons, arrest memo, inspection notices, and letters issued in the course of any enquiry

• This would create digital directory for maintaining a proper audit trail of such communication

• Recipients would get digital facility (https://www.cbicddm.gov.in/MIS/Home/DINSearch) to verify the genuineness of such communication

Generation and quoting of DIN on communication to taxpayers (Contd)

• The digital platform for generation of DIN is hosted on the Directorate of data management (DDM)'s online portal www.cbicddm.gov.in
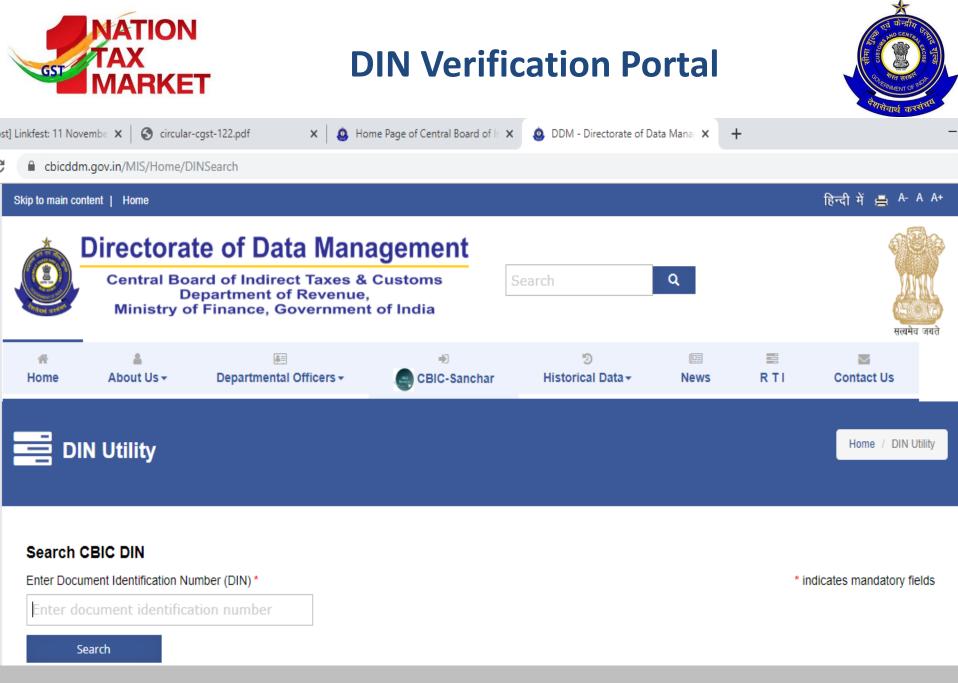
• Any specified communication which does not bear DIN and is not covered by the exceptions mentioned in the circular no. 122/2019-GST shall be treated as invalid and shall be deemed to have never been issued.

- **Exceptions**:

- DIN is mandatory, however, in following circumstances, communications may be issued without auto generated DIN

- Reasons to be recorded in concerned file and the communication shall state that it has been issued without DIN

- Following exigencies-

  - Technical difficulties in generating DIN

  - When communication is required to urgently issued and the authorised officer is outside office

- Such communications issued without DIN shall be regularised with in 15 days(By post facto approval of superior officer, generating DIN after such approval

DIN Verification Portal

DIN Verification

- On entering the DIN, a taxpayer will be able to see following
  - This is a valid DIN with DIN number
  - Date of generation of DIN
  - Name of the office issuing the communication

Search CBIC DIN

Enter Document Identification Number (DIN) *   * indicates mandatory fields

Enter document identification number

Search

This is valid DIN	Date of generation of the DIN (DD/MM/YYYY)	Name of the office issuing the communication (document)
20191173MW00006CC7A3	08/11/2019	Chennai-I(Airport)Customs Commissionerate

Any ISSUES/ queries?

- https://cbec-gst.gov.in/
- CBEC MITRA HELPDESK
    - 1800 1200 232
    - cbecmitra.helpdesk@icegate.gov.in

- GSTN Help Desk
    - https://selfservice.gstsystem.in/ - Grievance redressal portal
    - Help Desk Number: 0120-4888999

Any ISSUES/ queries?

- Twitter Handles
- For General Questions
- https://twitter.com/askGST_GoI
- For technology related issues
- https://twitter.com/askGSTech
- NACIN twitter
- https://twitter.com/NACIN_OFFICIAL

THANK YOU

National Academy of Customs, Indirect Taxes and Narcotics (NACIN)