

GST Update

Weekly Update
14.12.2019

Background

- This Presentation covers the GST changes / observations/ press releases/ Tweet FAQs/ Sectoral FAQs released by CBEC since the last update on 07.12.2019. 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

Notifications/ Circulars

- 10 Central Tax Notifications issued
- One Central Excise circular on SVLDR scheme issued
- FAQs on blocking/ unblocking of EWBs issued

- **Notifications No. 63, 64, 65 and 66 /2019 – Central Tax all dated 14th November, 2019**
- Due dates for GSTR-1, GSTR-3B and GSTR-7 have been extended for Jammu and Kashmir
- GSTR-7(July, 2019 to October, 2019) – 20.12.2019
- GSTR-1
 - For person having more than Rs. 1.5 Cr turnover and for period July, 2019 to October, 2019 – 20.12.2019
- GSTR-3B(July, 2019 to October, 2019) – 20.12.2019

- **Circular No. 1074-2019 CX dated 12th December, 2019**
- Cess imposed under Seven more legislations have been added apart from existing 26 legislations to be covered under the scheme
- An amount paid after issuance of show cause notice but before adjudication are not mentioned in Section 124(2) which provides for adjustment of any amount paid as pre-deposit at any stage of appellate proceedings or as a deposit during enquiry, investigation or audit. Further, these amounts get appropriated/adjusted at the time of adjudication.
- With a view to facilitate the taxpayer, as well as to recognise and appropriate these deposits as revenue, it is clarified that such deposits can be deducted/adjusted when issuing the statement indicating the amount payable by the declarant.

- Many times, the deposits during enquiry, investigation or audit etc are made `under protest’.
- Such deposits need to be adjusted by the designated committee in order to determine the final amount payable by the declarant, once a declaration has been filed by the taxpayer.
- Section 130(2) provides that in case any pre-deposit or other deposit already exceeds the amount payable under the Scheme, the differential amount will not be refunded. Any person who files a declaration under the Scheme undertakes to comply with all the provisions of the Scheme.
- Therefore, there is no question of refund of any excess deposit in any case including any amount paid under protest.

- Section 10(1) of General Clauses Act provides that any act or proceedings allowed to be done in any office on a certain day or within a prescribed period, then, if the office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done if it is done on the next day afterwards on which the office is open.
- Since 30.06.2019 was a public holiday being a Sunday, it is, therefore, clarified that for the purpose of the Scheme the relevant date shall be considered as 01.07.2019 instead of 30.06.2019.

- For the purpose of eligibility under the Scheme in some of the categories such as litigation, audit/enquiry/investigation etc., the relevant date is 30.06.2019.
- However, it may so happen that the facts of a case may change subsequently. For instance, in a case under audit/investigation/enquiry where the tax dues have been quantified on or before 30.06.2019, a show-cause notice is issued after 30.06.2019. Similarly, a case, which was under appeal as on 30.06.2019, may attain finality in view of appeal period being over etc.
- It is clarified that the eligibility with respect to a category in such cases shall be as it was on the relevant date i.e, 30.06.2019.

- Regarding Rule 3 of the SV (LDR) Scheme Rules, 2019 provides that a separate declaration shall be filed for each case. Further, in terms of the Explanation to Rule 3, in case of an audit, a 'case' means where the amount has been quantified on or before the 30th day of June, 2019.
- Many times the audit report contains more than one paras.
- It is, clarified, that in such cases the option is available with the taxpayer to file separate declarations for each para or file a declaration for two or more parts together.

- Form SVLDRS-1 provides for the requirement to indicate PAN (Sr No. 7 of Part A and Part B). In case of taxpayers having PAN-based CX/ST registration, the relevant details are auto-populated by the system. In case of proprietorship firms in some cases name of proprietor is mentioned as a declarant and not the name of the firm (the name was automatically filled on entering PAN). It is, clarified, such cases can be processed with the name of the proprietor as declarant.
- Further, some units were closed long back before the introduction of PAN-based CX registration. Such units want to avail the Scheme but are unable to file the declaration due to mandatory requirement of PAN. A similar problem is also being faced by overseas service providers who do not have a PAN. It is clarified that the requirement of PAN is not mandatory in such cases. The designated committee may waive such requirement in case of any other similar cases, based on facts.

- Section 129 provides that a discharge certificate issued with respect to the amount payable under this scheme shall be conclusive as to matter and time period stated therein and the declarant shall not be liable to pay any further duty, interest or penalty with respect to the matter and time period covered in the declaration. It has been brought to the notice of the Board that in some cases, during the subsequent investigation, it is discovered that the taxpayer has declared and paid lesser duty in the returns filed. Therefore, on the conclusion of investigation etc., a show-cause notice is issued demanding the differential duty. It is clarified that 'matter' under Section 129 means a case for which the taxpayer intends to file a declaration under the Scheme. In the instant case, a 'return filed but duty not paid' is a separate matter and the SCN issued for 'differential amount' is a separate matter.

List of Nodal officers

- The updated List of CGST Nodal officers of IT Grievance redressal from all CGST Zones, containing their names, designations, addresses, phone numbers and e mails, has been uploaded on the GST Portal which can be accessed there.
- <http://cbic.gov.in/htdocs-cbec/gst/IT-Grievance-Nodal-Officers.xlsx>

E-invoice

(Notification no. 68, 69, 70, 71 & 72/2019 –Central Tax
all dated 13th December, 2019)

E-invoice

- Starting from April 1,2020 a new invoicing system is to be introduced in the GST business process. A standardised protocol will be enabled to generate and read electronic invoices.
- An e-invoice raised by a trader can be read by computer systems using dynamic QR code up or down the supply chain. The **consumer**, too, can integrate the data on their systems.
- The GST Council has approved the introduction of e-invoicing in phases for reporting of business-to-business (B2B) invoices to the GST System. This will be introduced on a voluntary basis to begin with.

E-invoice (Contd)

- Taxpayers with a turnover of over ₹500 crore can implement it on voluntary (trial) basis from January 1, 2020 while those with a turnover of over ₹100 crore can adopt it (on voluntary trial basis) from February, 1 2020.
- It shall be made mandatory for all taxpayers with a turnover of over ₹100 crore from April 1, 2020.
- The e-invoice schema and template, as approved by the GST Council, are available in the GSTN website

E-invoice (Contd)

• Following would be Common GST Electronic Portal to be used for the purpose of preparation of the E-invoice in terms of rule 48(4):

- (i) www.einvoice1.gst.gov.in;
- (ii) www.einvoice2.gst.gov.in;
- (iii) www.einvoice3.gst.gov.in;
- (iv) www.einvoice4.gst.gov.in;
- (v) www.einvoice5.gst.gov.in;
- (vi) www.einvoice6.gst.gov.in;
- (vii) www.einvoice7.gst.gov.in;
- (viii) www.einvoice8.gst.gov.in;
- (ix) www.einvoice9.gst.gov.in;
- (x) www.einvoice10.gst.gov.in.

QR Code

- **Notification No. 72/2019 – Central Tax dated 13th December, 2019 shall come into force from the 1 April, 2020**
- An invoice issued by a registered person, whose aggregate turnover in a financial year exceeds INR 500 crores, to an unregistered person, shall have Quick Response (QR) code.
- Dynamic Quick Response (QR) available to the recipient through a digital display, shall also be deemed to be having Quick Response (QR) code.
- QR code tax invoices would be applicable from 1 April, 2020. (Notification No. 71/2019 – Central Tax dated 13th December, 2019 regarding date on which rule 5 of notification no 31/2019 – Central tax dated 28th June, 2019 shall come into force)

- <https://tutorial.gst.gov.in/downloads/finalpublishingeinvoicewithfaqsiportal.pdf>
- The GST Council has approved introduction of 'E-invoicing' or 'electronic invoicing' in a phased manner for reporting of business to business (B2B) invoices to GST System.
- **Standardization of Invoice:** A technical group constituted by the GST Council Secretariat has drafted standards for e-invoice after having industry consultation. The e-invoice schema and template, as approved by the GST Council, are available at <https://www.gstn.org/e-invoice/>.
- Modes for getting invoice registered: Multiple modes will be made available so that taxpayer can use the best mode based on his/her need. The modes given below are envisaged at this stage under the proposed system for e-invoice, through the IRP (Invoice Registration Portal): a. Web based, b. API based, c. SMS based, d. mobile app based, e. offline tool based and f. GSP based.

Proposed E-Invoicing System (Contd)

- <https://tutorial.gst.gov.in/downloads/finalpublishinginvoicewithfaqsfportal.pdf>
- E-invoice does not mean generation of invoices from a central portal of tax department. Businesses will continue to generate e-invoices on their internal systems – whether ERP or their accounting / billing systems or any other application. The e-invoicing mechanism only specifies the invoice schema and standard so as to be inter-operable amongst all accounting/billing software and all businesses.
- The purpose is to standardize the format in which electronic data of an Invoice will be shared with others to ensure there is interoperability of the data. The adoption of standards will in no way impact the way user would see the physical (printed) invoice or electronic (ex pdf version) invoice.

Proposed E-Invoicing System (Contd)

- The e-invoice system being implemented by tax departments across the globe consists of two important parts namely,
 - Generation of invoice in a standard format so that invoice generated on one system can be read by another system.
 - Reporting of e-invoice to a central system.
- Basic aim- Ability to pre-populate the return and to reduce the reconciliation problems.
- Adoption of e-invoice by GST System is not only part of Tax reform but also a Business reform as it make the e-invoices completely inter-operable eliminating transcription and other errors.

- **Other benefits of e-invoice system:**
- Better taxpayer services
 - Reduce reporting in multiple formats (one for GSTR-1 and the other for e-way bill)
 - To generate Sales and purchase register (ANX-1 and ANX-2) from this data to keep the Return (RET-1 etc.) ready for filing under New Return. e-Way bill can also be generated using e-Invoice data
- Reduction of tax evasion
 - Complete trail of B2B invoices
 - System level matching of input credit and output tax

Proposed E-Invoicing System (Contd)

- Generation of e-invoice will be the responsibility of the taxpayer who will be required to report the same to Invoice Registration Portal (IRP) of GST, which in turn will generate a unique Invoice Reference Number (IRN) and digitally sign the e-invoice and also generate a QR code.
- The QR Code will contain vital parameters of the e-invoice and return the same to the taxpayer who generated the document in first place. The IRP will also send the signed e-invoice to the recipient of the document on the email provided in the e-invoice

Proposed E-Invoicing System (Contd)

- **Workflow-** The flow of the e-invoice generation, registration and receipt of confirmation can be divided into two major parts.
 - The interaction between the business (supplier in case of invoice) and the Invoice Registration Portal (IRP).
 - The interaction between the IRP and the GST/E-Way Bill Systems and the Buyer.
- As the process evolves and system matures the same would be intercommunicated between buyer's software and seller's software, banking systems etc.

Proposed E-Invoicing System (Contd)

- **Flow from Supplier (commonly known as seller) to IRP**
- The generation of the invoice by the seller in his own accounting or billing system (it can be any software utility that generates invoice including those using excel or GSTN's provided Offline Utility).
- The invoice must conform to the e-invoice schema (standards) that is published and have the mandatory parameters.
- The optional parameters can be according to the business need of the supplier.
- The supplier's (seller's) software should be capable to generate a JSON of the final invoice that is ready to be uploaded to the IRP. The IRP will only take JSON of the e-invoice

- Generate the unique Invoice Reference Number (IRN) (in technical terms hash of 3 parameters using a standard and well known hash generation algorithm e.g. SHA256). This is an optional step. The seller can also generate this and upload along with invoice data. The 3 parameters which will be used to generate IRN (hash) are:
 - Supplier GSTIN,
 - Supplier's invoice number and,
 - Financial year (YYYY-YY). (The IRN or hash generation algorithm will be prescribed by GSTN in the e-invoice standard)

- Uploading of the JSON of the e-invoice (along with the hash, if generated) into the IRP by the seller. The JSON may be uploaded directly on the IRP or through GSPs or through third party provided Apps.
- The IRP will also generate the hash and validate the hash of the uploaded json, if uploaded by the supplier
- The QR code will contain GSTIN of seller and buyer, Invoice number, invoice date, number of line items, HSN of major commodity contained in the invoice as per value, hash etc.
- The hash computed by IRP will become the IRN (Invoice Reference Number) of the e-invoice. This shall be unique to each invoice and hence be the unique identity for each invoice for the entire financial year in the entire GST System for a taxpayer

- **Flow from IRP to GST System/E-Way Bill System & Buyer**
- E-Invoice data would be consumed by GST System for generation of e-way bill or populating relevant parts GST Returns
- The GST System will update the ANX-1 of the seller and ANX-2 of the buyer, which in turn will determine liability and ITC
- E-Way bill system will create Part-A of e-way bill using this data to which only vehicle number will have to be attached in Part-B of the e-way bill.

The QR code will enable quick view, validation and access of the invoices from the GST system from hand held devices.

- All accounting and billing software companies are being separately asked to adopt the e-invoice standard so that their users can generate the JSON from the software and upload the same on the IRP.
- Small taxpayers can use one of the eight free accounting/billing software currently listed by GSTN. Also, GSTN will provide Offline Tool where data of an invoice, generated on paper can be entered which in turn will create JSON file for uploading on the IRP.
- Taxpayers can also use one of the commercially available accounting/billing software for this purpose

Proposed E-Invoicing System (Contd)

- **QR Code**

- The IRP will generate a QR code containing the unique IRN (hash) along with important parameters of invoice and digital signature so that it can be verified on the central portal as well as by an Offline App.
- This will be helpful for tax officers checking the invoice on the roadside where Internet may not be available all the time. The web user will get a printable form with all details including QR code.
- The facility of QR code verification will be made available only through the GST System and not the IRP. This is because the IRP will not have the mandate to store invoices for more than 24 hours. In order to achieve speed and efficiency, the IRP will be a lean and focused portal for providing invoice registration and verification service, IRN and the QR codes. Hence, storing of the invoices will not be a feature of the IRP.

Proposed E-Invoicing System (Contd)

- To help small taxpayers adopt e-invoice system, GSTN has empanelled eight accounting & billing software which provide basic accounting and billing system free of cost to small taxpayers. Those small taxpayers who do not have accounting software today, can use one of the empanelled software products, which come in both flavors, online (cloud based) as well as offline (installed on the computer system of the user).

Free Accounting & Billing Software for MSMEs

- <https://www.gst.gov.in/newsandupdates/read/282>
- As per directions of GST Council, GSTN has partnered with some Billing and Accounting software vendors for providing free software to the Micro, Small and Medium Enterprises, with annual turnover under Rs 1.5 Cr, in a financial year. This facility is made available to the active Normal taxpayers, SEZ Developers/SEZ Units and taxpayers who have opted for composition scheme under the GST regime.
- There are eight products to choose from. These are available as a cloud based version as well as a downloadable version that installs on desktop or laptop. This software allows a taxpayer to run his daily business by providing day to day billing and accounting features, along with facility for return filing for their GST related compliances.

Free Accounting & Billing Software for MSMEs (Contd)

- The software would be available free of cost to eligible taxpayers till 31.03.2021 or till the taxpayer's annual turnover remains under Rs 1.5 Cr in a financial year, after which the taxpayers may have to pay a fee to the vendor.
- For using features other than free features listed or using the software beyond the initial free period, the taxpayer may visit respective vendor product site to ascertain fee payable, if any.
- To download the accounting and billing software on the GST Portal, the taxpayer need to login to the GST Portal with valid credentials and navigate to **Downloads > Accounting and Billing Software option.**

Free Accounting & Billing Software for MSMEs (Contd)

- The user manual and FAQs for the same and vendors providing software can be viewed at the following links: https://tutorial.gst.gov.in/userguide/taxpayersdashboard/index.htm#t=manual_accountingsoftware.htm
- https://tutorial.gst.gov.in/userguide/taxpayersdashboard/index.htm#t=FAQs_Accountingsoftware.htm
- It may be noted that all queries/questions need to be taken up with the software vendors and NOT with GST Helpdesk.
- *Disclaimer: GSTN makes no representations or warranty whatsoever about the Account & Billing Software. When you access the software, please understand that it is independent from GSTN, and that GSTN has no control over that Software. GSTN does not endorse or accepts any responsibility the use/misuse by such Software. GSTN is not collecting taxpayers' data through the Software in any manner.*

Salient features of E-invoice

- The GST portal or Invoice Registration Portal (IRP) will NOT provide facility to generate invoices. IRP is only to report the invoice data. The invoice schema has to be maintained and invoices generated using this schema by the taxpayer himself.
- Same e-invoice schema will be used by all kinds of businesses. The schema has mandatory and non-mandatory fields. Mandatory field has to be filled by all taxpayers. Non-mandatory field is for the business to choose. It covers all most all business needs and specific sectors of business may choose to use those nonmandatory field which are needed by them or their eco-system.

Salient features of E-invoice (Contd)

- The mandatory fields are those that MUST be there for an invoice to be valid under e-Invoice Standard.
- The optional ones are those that may be needed for the specific business needs of the seller/business. These have been incorporated in the schema based on current business practices in India.
- The registration of an e-invoice will only be possible once it has ALL the mandatory fields uploaded into the Invoice registration Portal (IRP).
- E-invoice will be uploaded into the GST ANX-1 only once it has been validated and registered by the invoice registration system.
- After it has been validated and is available in the ANX-1, it will be visible to the counter party in his ANX 2. Thereafter it will be visible and available for the entire financial year and archived.

- The maximum number of line items supported per e-invoice is 100
- Each field specification in the e-invoice has been provided with the type of characters that are to be entered and its length as well.
- The e-invoice will be digitally signed by the IRP after it has been validated. The signed e-invoice along with QR code will be shared with creator of document as well as the recipient.
- The e-invoice has a provision for capturing discount at line item level. The discounting at line item level is to be mentioned only when and if it is applicable in the particular transaction.

Salient features of E-invoice (Contd)

- There will NOT be a place holder for company logo provided in the e-invoice schema for the company logo.
- This is for the software company to provide in the billing/accounting software so that it can be printed on his invoice using his printer. However, the Logo will not be sent to IRP. In other words, it will not be part of JSON file to be uploaded on the IRP.
- There should be a space provided for the QR code to be placed. The QR code will be provided to the seller once he uploads the invoice into the Invoice Registration system and the same is registered there. Seller can at his option may print the same on Invoice.

- The supplier will issue his own system's invoice, in the standard e-invoice schema. Invoice number is a mandatory item under GST and hence for e-invoice. IRN (Hash) can be provided after the e-invoice has been successfully reported to the IRP. E-Invoice will be valid only if it has IRN.
- There be an option for linking multiple invoices in case of debit note/ credit note
- E-invoice system has a reverse charge mechanism reporting as well

Salient features of E-invoice (Contd)



- Invoices have to be uploaded on IRP one at a time. The IRP will be able to handle a large sequence of invoices for registration and validate them. Essentially bulk upload will be required by large taxpayers who generate large number of invoices. Their ERP or accounting system will have to be designed in such a way that it makes request one by one. For the user, it will not make any difference.
- Without registration of e-invoice the same will not be valid. Required changes will be made in the law. Once uploaded to the invoice registration portal (IRP), it will be registered immediately, on real-time basis.

Salient features of E-invoice (Contd)

- IRP System after registering the invoice, will share back digitally signed e-invoice for record of supplier. It will also be sent to the email address of recipient provided in the e-invoice. The same can be downloaded and/or saved on handheld devices.
- The e-invoice mechanism enables invoices to be cancelled. This will have to be reported to IRN within 24 hours. Any cancellation after 24hrs could not be possible on IRN, however one can manually cancel the same on GST portal before filing the returns.
- Amendments to the e-invoice are allowed on GST portal as per provisions of GST law. All amendments to the e-invoice will be done on GST portal only.

- The exports would also require e-invoice compliance
- The e-invoice schema also caters to the export invoices as well. The e-invoice schema is based on most common standard, this will help buyer's system to read the e-invoice. It allows the declaration of export invoices / zero rated supplies.
- For transportation of goods, the e-way bill will continue to be mandatory, based on invoice value guidelines, as hitherto fore
- Initially, the e-invoice mechanism will be allowed for tax payers above a certain turnover or above a certain invoice value or also to volunteers. Subsequently, it will be enabled for all tax payers in a phased step-wise manner.

Blocking / Unblocking of E-way bills

FAQs on blocking/ unblocking of EWBs

- https://docs.ewaybillgst.gov.in/Documents/faq_block_latest.pdf
- **Blocking of e-waybill generation facility** means disabling taxpayer from generating E Way Bill, in case of non-filing of 2 or more consecutive GSTR 3B on GST Portal, by such taxpayer (Rule 138E of CGST Rules, 2017). The GSTINs of such blocked taxpayers cannot be used to generate the e-way bills either as Consignor or Consignee.
- **Unblocking of e-waybill generation facility** means restoring the facility of generation of E Way Bill, in respect of such taxpayers GSTIN (as Consignor or Consignee), in the event of filing of the return for the default period(s), thereby reducing the default period to less than 2 consecutive tax periods. Also, the Unblocking can be done by the jurisdictional officer online on the GST Portal, upon considering the manual representation received from such taxpayer.

FAQs on blocking/ unblocking of EWBs (Contd)

- **Whether recipient can generate E Way Bill of blocked GSTINs, indicating them as supplier and vice versa?**
- No, if a Taxpayer GSTIN is blocked for E Way Bill Generation facility, that GSTIN cannot be entered in E Way Bill either as supplier or recipient.
- Thus recipient of such blocked GSTINs cannot generate E Way Bill indicating such blocked GSTIN as supplier.
- **Can transporter generate e-way bill in respect of Blocked GSTIN, either as supplier or as recipient?**
- No, the transporter cannot generate the e-way bills in respect of such blocked taxpayer's GSTINs, as supplier or as recipient.

FAQs on blocking/ unblocking of EWBs (Contd)

- **Unblocking of EWBs:** In case of filing of GSTR 3B returns by taxpayers, resulting in reduction of their return filing default period of less than two tax periods, their return filing status will be updated on E Way Bill Portal, and their GSTIN will be unblocked for E Way Bill generation facility, next day.
- The Unblocking can be done by the jurisdictional officer online on the GST Portal, upon considering the manual representation received from such taxpayer.

FAQs on blocking/ unblocking of EWBs (Contd)

- **How much time does it take to update status on E-Way Bill Portal, for generation of E- Way Bill, after return is filed on GST Portal?**
- Once the Return is filed on GST Portal, the blocking status is removed by the system, next day.
- **What happens to the already generated e-way bills, on which goods are in transit (ie EWB generated earlier pertaining to the blocked GSTINs)?**
- There will not be any effect/impact on the already generated e-way bills, of the blocked GSTINs. These e-way bills are valid and can be used to move goods to the destination.

FAQs on blocking/ unblocking of EWBs (Contd)

- **In spite of filing latest Returns, I have been blocked from e-waybill generation. What can I do?**
- If the tax payer wants to generate the e-way bills immediately, after filing the GSTR 3B Returns (on GST Portal), then they can login to the e-way bill portal and select the option 'Search - Update Block Status' and then enter his/her GSTIN and see the status.
- If the GSTIN is still shown as blocked, then they can use update option to get the latest filing status from the GST Common Portal. If their return filing default period is less than two, their return filing status will be communicated by GST System to E Way Bill Portal, and such blocked taxpayers GSTIN will be unblocked and their E Way Bill generation facility will be restored on EWB Portal. Taxpayers may contact the GST helpdesk and raise a grievance, if issue is not resolved.

FAQs on blocking/ unblocking of EWBs (Contd)

- **Will the e-way bill system block the updating of Transporter Id, if registered in GST & filing GSTR 3B return, if transporter GSTIN is blocked for EWB generation facility?**
- Yes, the e-way bill system will block the updating of Transporter Id, if registered in GST and has not filed the GSTR 3B Return for last two successive tax periods. However, there will not be any problem in updating details of the enrolled transporter id (i.e who don't have GSTIN), while generating the e-way bills.
- **What happens to the already generated e-way bills, on which goods are in transit (ie EWB generated earlier pertaining to the blocked GSTINs)?**
- There will not be any effect/impact on the already generated e-way bills, of the blocked GSTINs. These e-way bills are valid and can be used to move goods to the destination.

FAQs on blocking/ unblocking of EWBs (Contd)

- **What is the effect of blocking/unblocking on the transporters?**
- There are two types of transporters – the Transporters who have only enrolled themselves on E Way Bill portal (ie who don't have GSTIN) and the Transporters who are also registered at GST portal (ie who have GSTIN). Transporters enrolled in EWB Portal and who are not registered on GST portal, will not be impacted (as they are not required to file GSTR 3B returns). If the GSTIN of the GST registered transporter is blocked, then that GSTIN cannot be used as Consignor, Consignee or transporter, while generating e-way bill and updating transporter details.

GST Portal Updates

New functionalities

- **Returns**

- Taxpayers can now make amendments in Form GSTR 1, of advance tax and adjustment of advance tax of various tax periods, in the same month in Form GSTR 1.

- **Form ITC 04**

- Taxpayers can now delete challan in Table 4 of Form ITC 04.

- **Payment**

- Now preferred bank will be shown in the list of banks while creating challan

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