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RECENT CHANGES IN **GST TAX** PROVISIONS AND **GST PORTAL** FUNCTIONALITIES

A stylized illustration of a city skyline with various skyscrapers in shades of grey and blue. In the foreground, there are dark silhouettes of trees and a road with a few cars. The entire scene is framed by yellow geometric lines forming a large 'X' shape.

2021

Recent changes in GST tax provisions and GST portal functionalities

For providing ease to taxpayers, Indian government has always been effortful and keeps on amending and updating tax provisions. Goods and Services Tax (GST) was introduced in India on 01.07.2017 and has gone under significant modifications since inception. Recently Indian government announced on 01.01.2021, that highest ever GST revenue amounting to ₹ 1,15,174 crores was collected in December, 2020. Along with this, the government has announced several amendments in GST tax provisions and GST portal functionalities which has been summarized here under:

1. Aadhaar Authentication / e-KYC for Existing Taxpayers on GST Portal

Functionality for Aadhaar Authentication and e-KYC where Aadhaar is not available, has been deployed on GST Common Portal w.e.f. 6th January, 2021, for existing taxpayers. All taxpayers registered as Regular Taxpayers (including Casual Taxable person, SEZ Units/Developers), ISD and Composition taxpayers can do their Aadhaar Authentication or e-KYC on GST Portal. This is not applicable for Government Departments, Public Sector Undertakings, Local Authorities and Statutory Bodies.

What is Aadhaar Authentication or e-KYC

- If **Aadhaar is available**, the Primary Authorized signatory **and** 1 person who is Proprietor/Partner/Director /Managing Partner/ Karta of the entity registered can go for the Aadhaar Authentication.
- In **absence of Aadhaar**, they can upload any of the following documents to undergo e-KYC:

• Aadhaar Enrolment Number

• Passport

• EPIC (Voter ID Card)

• KYC Form

• Certificate issued by Competent Authority

• Others

How to do Aadhar Authentication / e-KYC on Portal

- When an existing registered taxpayer would login, a pop-up with Question will be shown “Would you like to authenticate Aadhaar of the Partner/Promotor and Primary Authorized Signatory” with the two options “Yes, navigate to My Profile” and “Remind me later”.
- If taxpayer clicks on “Remind me later” pop up will be closed and user can navigate anywhere on the GST portal.
- If taxpayer clicks on “Yes, Navigate to My Profile”, system will navigate to My Profile. In MY PROFILE, a new tab “Aadhaar Authentication status” has been shown from where link for Aadhaar Authentication to the Primary Authorized Signatory and one of promoters/partners as selected by him will be sent.
Note: If same person is Primary Authorized Signatory and Partner/Promoter, Aadhaar authentication is only required to be done for that person.
- On the My profile page, in addition to SEND AADHAAR AUTHENTICATION LINK, UPLOAD E-KYC DOCUMENTS option would also be displayed to taxpayer from where they can upload the e-KYC documents on Portal. In this case, the process of e-KYC authentication would be subject to approval of uploaded e-KYC documents by Tax Official.

2. Invoice Furnishing Facility (IFF) for Taxpayers under QRMP Scheme

An Invoice Furnishing Facility (IFF) has been provided to taxpayers under QRMP Scheme (**Quarterly** filers of **GSTR-1** and also of **GSTR-3B** returns), as per sub-rule (2) of Rule-59 of the CGST Rules, 2017. Taxpayers who have opted for quarterly filing frequency under the scheme can file their details of outward supplies (**B2B invoices only**) for first two months of a quarter (M1 and M2 respectively of a Quarter) in IFF. For e.g. in Apr-June qtr., B2B invoices only for the months of April (M1) and May (M2) can be filed in IFF by a taxpayer.

The IFF is a facility similar to Form GSTR-1, and it allows filing of details of B2B invoices in following tables only:

• 4A, 4B, 4C, 6B, 6C - **B2B Invoices**

• 9B - Credit / Debit Notes (Registered) – **CDNR**

• 9A - Amended B2B Invoice - **B2BA**

• 9C - Amended Credit/ Debit Notes (Registered) – **CDNRA**

The option to upload details in IFF can be availed **till 13th of the subsequent month**.

Any invoices remaining to be furnished, can be filed using the IFF in the subsequent month IFF or in the quarterly Form GSTR-1. For e.g. in Apr-June qtr., B2B invoices for the month of April (M1) can be filed in IFF by a taxpayer till 13th May. Any IFF which is not filed till the due date of 13th of the subsequent month will expire.

To file the IFF form for M1 and M2 of the month, login to GST Portal and navigate to Returns > Services > Returns Dashboard > File Returns and then select the Financial Year & Return Filing Period (M1/M2 of a quarter) and click on Search button to file the IFF forms for M1 or M2 month.

IFF is an optional facility provided to taxpayers under QRMP scheme **to pass on Input Tax Credit (ITC)** to their recipients for M1 and M2 months of a quarter. However, **filing of GSTR-1 for M3 month of a quarter is mandatory**.

Records uploaded in IFF by the Supplier will reflect in Form GSTR-2A/2B of the Recipient.

Supplier Taxpayers can also upload details in their IFF, through JSON file, generated using Returns Offline Tool. Records filed in IFF need not be filed again in Form GSTR-1 of that quarter. Only the details saved in IFF can be deleted/edited using RESET button. Once submitted or filed, these details can't be deleted.

3. Communication between Recipient and Supplier Taxpayers on GST Portal

A facility of 'Communication Between Taxpayers' has been provided on the GST Portal, for sending a notification by recipient (or supplier) taxpayers to their supplier (or recipient) taxpayers, regarding missing documents or any shortcomings in the documents or any other issue related to it. This facility is available to all registered persons, except those registered as TDS, TCS or NRTP.

The main features of this facility are summarized as below:

A. How to use the facility on GST Portal:

Taxpayers can send notification, view notification, send reply and view replies to the notifications on their dashboard after login.

- To send notification navigate to - Services > User Services > Communication Between Taxpayers > and select Compose option.
- To view any new notification received or any reply received select Inbox (Notification & Reply Received) option.
- To view any new notification sent or reply sent select Outbox (Notification & Reply Sent) option.

B. How to send a notification

- While composing a notification under Send New Notification tab, select the Supplier option to send notification to a supplier, otherwise select recipient.
- In the Document Details section, select the Action Required by Supplier/ Recipient from the drop-down list and enter required details.
- Up to fifty documents can be added in a notification.
- The sender can also add Remarks (up to 200 Characters) in the box provided for the same.

C. Some other features

- The counter party taxpayer will receive an e-mail on their registered e-mail address and an SMS on his registered mobile number for all notifications received.
- An alert will also be given to Recipient/Supplier on logging into the GST portal.
- A taxpayer is allowed to send up to 100 notifications to a single GSTIN for a particular tax period.
- The recipient can upload the details of missing documents (not uploaded by their supplier in his Form GSTR-1) and send a notification to their supplier, using this facility. Supplier can then add such documents directly in their Form GSTR-1, if not reported earlier.
- The functionality to upload and download the documents will be made available soon.

4. Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme Gets Implemented From 01.01.2021

Taking a major step to boost exports, Government has decided to extend the benefit of the Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) **to all export goods** with effect from **1st January, 2021**.

The RoDTEP scheme would refund to exporters the embedded Central, State and local duties/taxes that were so far not being rebated/refunded and were, therefore, placing our exports at a disadvantage. The refund would be credited in an exporter's ledger account with Customs and used to pay Basic Customs duty on imported goods. The credits can also be transferred to other importers.

The **RoDTEP rates would be notified shortly** by the Department of Commerce, based on the recommendation of a Committee chaired by Dr. G.K. Pillai, former Commerce and Home Secretary. An **exporter desirous of availing the benefit** of the RoDTEP scheme **shall be required to declare his intention for each export item** in the **shipping bill or bill of export**. The RoDTEP shall be allowed, subject to specified conditions and exclusions. The notified rates, irrespective of the date of notification, shall apply with effect from 1st January, 2021 to all eligible exports of goods.

5. Update on Auto-Population of E-Invoice Details into GSTR-1/2A/2B/4A/6A

Taxpayers who had started e-invoicing from 1-10-2020, the auto-population of e-invoice data into GSTR-1 (of December 2020) had started from December 3rd, 2020. In this regard, following update is to be noted by the taxpayers:

- The data in GSTR-1 is now available on **T+3 day basis**, i.e. for example, the data from e-invoices uploaded on 18-12-2020 would be visible in GSTR-1 on 21-12-2020.
- The corresponding reflection of such e-invoice details in GSTR-2A/2B/4A/6A has also started.
- The auto-population of e-invoice data into GSTR-1 is based on date of document (as reported to IRP).

For example, a document dated 30th December, 2020 is reported to IRP on 3rd January, 2021 and where GSTR-1 for December, 2020 is not filed, then the details of that document will be available in the **tables of GSTR-1 pertaining to December, 2020**. However, if the GSTR-1 for December was already filed by that date, then, the details of such document will be made available in the consolidated excel file downloadable from GSTR-1 dashboard (with error description as 'Return already filed').

The taxpayer may thereupon take necessary action.

Owing to existing validations in GSTR-1, **e-invoices reported with below commonly observed issues are not auto-populated in the tables of GSTR-1** but are made available in the consolidated excel file downloadable from GSTR-1 dashboard with corresponding error description

- Supplier is found to be of type ISD/NRTP/TCS/TDS;
- Supplier is found to be composition taxpayer for that tax period;
- Document date is prior to Supplier's/Recipient's effective date of registration;
- Document date is after Supplier's/Recipient's effective date of cancellation of registration;
- Invoices reported as attracting "IGST on Intra-state supply" but without reverse charge;

Further, in certain cases, e-invoice details could not be processed (and hence were not auto-populated) due to data structure issues. These errors may be taken note of and shall be avoided while reporting the data to IRP. For instance,

- Serial number of item shall not be reported as '0'
- Blank space found in POS (Place of Supply State Code), e.g. "8 " . Expected values were 08 and 8.

It is reiterated that the taxpayers should verify the propriety and accuracy of the details auto populated, especially from the perspective of GSTR-1 and file the same, in the light of relevant legal provisions.

6. CBIC has Cleared the Misconceptions About 1% Tax Liability Under Rule 86 B

CBIC has cleared the misconceptions prevailing in the industry regarding application of Rule 86B. Following misconceptions have been cleared by CBIC :

Misconception 1 :

The requirement of cash payment of 1% liability will create huge burden on small businesses and will increase their working capital requirement.

Reality :

The cash payment of 1% is to be calculated on the tax liability in a month and not turnover of the month. In fact, it amounts to only 0.01% of turnover. For example, if a dealer has made sale of Rs. 1 crore of the goods whose tax rate is 12% and if he is discharging his tax liability more than 99% thorough ITC, then he has to pay only Rs. 12,000 under this rule. On the other hand, a composition dealer would have paid Rs. 1 Lakh in cash with this volume of sale.

Misconception 2 :

This rule adversely affects small & medium enterprises.

Reality :

The new provision which restricts the use of ITC for discharging output liability is applicable to the registered person whose value of taxable supply other than exempt supply and export, in a month exceeds Rs. 50 Lakhs – that means those whose annual turnover is more than Rs. 6 crores. Therefore, the rule does not apply to micro and small businesses and composition dealers.

Misconception 3 :

All the registered persons will be required to pay 1% cash liability.

Reality :

This rule is applicable to only those registered persons whose value of **taxable supply**, other than exempt supply and export, in a month exceeds Rs. 50 Lakhs - that means those whose annual turnover is more than Rs. 6 crores. The rule is also not applicable in the cases where the registered person :

- has deposited more than Rs. 1 lakh rupees as Income Tax in each of the last 2 years.
- has received a refund of more than Rs. 1 lakh in the preceding financial year on account of export or inverted tax structure.
- has paid output tax through cash in excess of 1% of the total output tax liability, applied cumulatively, up to the month in the current financial year.
- is a government department, PSU, local authority, statutory body.

7. Various Sections of Finance Act, 2020 to be Applicable w.e.f. 1st January, 2021

CBIC vide Notification No. 92/2020 – Central Tax dated 22nd December, 2020 has appointed 1st January, 2021, as the date on which the provisions of sections 119, 120, 121, 122, 123, 124, 126, 127 and 131 of the Finance Act, 2020 shall come into force.

8. Waiver of Late Fees for Delayed Filing of GSTR-4 in UT of Ladakh for F.Y. 19-20

CBIC has waived late fees for delayed filing of GSTR-4 for F.Y. 19-20 from 1st November, 2020 to 31st December, 2020 for registered person whose principal place of business is in the Union Territory of Ladakh vide Notification No. 93/2020 – Central Tax dated 22nd December, 2020.

9. Various Amendments Notified in CGST Rules Vide CGST (Fourteenth Amendment) Rules, 2020

CBIC vide Notification No. 94/2020 – Central Tax dated 22nd December, 2020 has notified **CGST (Fourteenth Amendment) Rules, 2020** to amend the CGST rules. A gist of the amendments carried out has been described below :

- **Biometric Based Aadhaar Authentication for GST Registration**

This **provision** is introduced by **substituting sub-rule (4A) of Rule 8**, but it **shall be applicable** with effect **from a date to be notified**. The GST registration process is envisaged as follows :

Every application for new registration shall be followed by

- biometric-based Aadhaar authentication and taking photograph of the applicant, if he has opted for authentication of Aadhaar number; or
- taking biometric information, photograph and verification of such other KYC documents, as notified, if he has opted not to get Aadhaar authentication done,

Above procedure is not required in case of persons exempted under Sec 25(6D).

Verification of the original copy of the documents uploaded with the application in FORM GST REG-01 is also mandated. The application shall be deemed to be complete only after completion of the process laid down under this subrule.

- **Time Limit for Granting GST Registration Increased**

The **time limit for granting registration** by the department has been **increased** from **3 to 7 working days**. Further, the proviso to Rule 9(1) has also been amended to include that physical verification of the place of business shall be mandatory where:

a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number or does not opt for authentication of Aadhaar number; or
the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business.
Furthermore, the **registration shall be granted within 30 days of submission of application** instead of the earlier period of 21 days in physical verification cases.

Suo-Moto Cancellation of Registration for Specified Violations

Rule 21 has been amended to include the specified violations for Suo-moto cancellation of registration:

- avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or
- furnishes the details of outward supplies in FORM GSTR-1 under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or
- violates the provision of rule 86B (discussed in later part)

Suspension of Registration in case of Differences in GSTR-3B & GSTR-1

Sub-rule (2A) has been inserted in Rule 21A, whereby if a comparison of returns furnished by a registered person under Sec 39 with

- the details of outward supplies furnished in FORM GSTR-1 or
 - the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1,
- or such other analysis carried out on the recommendations of the Council show **that there are significant differences or anomalies indicating contravention** of the provisions of the Act or the rules, **his registration shall be suspended** and the said person shall be intimated in FORM GST REG-31, electronically.

Furthermore, sub-rule (3A) to Rule 21A has also been inserted to provide that a registered **person whose registration** has been **suspended** shall **not be granted any refund under Sec 54** during the **period of suspension**.

Moreover, such person would also **not be allowed to furnish information in PART A of E-way Bill**.

Reduced ITC Entitlement Under Rule 36(4) From 10% to 5% w.e.f. 1st January, 2021

With effect from **1st January, 2021**, Rule 36(4) shall be substituted to further reduce the margin from 10% to **5% of the eligible credit** available in respect of invoices or debit notes the details of which have been **furnished** by the suppliers in **FORM GSTR-1** or using the **Invoice Furnishing Facility (IFF)**.

Blocking of GSTR-1 for Non-Filing of GSTR-3B

New sub-rule (5) to Rule 59 has been inserted to provide as follows:

- a registered person shall not be allowed to furnish FORM GSTR-1, if he has not furnished the return in FORM GSTR-3B **for preceding 2 months**;
- a registered person required to file **GSTR-3B quarterly** shall not be allowed to furnish details of outward supplies in FORM GSTR-1 or using IFF, if he has not furnished the return in FORM GSTR-3B for preceding tax period;
- a registered person to whom restriction under Rule 86B applies, shall not be allowed to furnish details of outward supplies in FORM GSTR-1 or using IFF if he has not furnished the return in FORM GSTR-3B for preceding tax period.

Restrictions on Use of Amount Available in E-Credit Ledger

With effect from **1st January, 2021**, a new **Rule 86B** shall be effective to provide that the **registered person shall not use** the amount available in E-credit ledger to discharge his liability towards output tax **in excess of 99% of such tax liability**, in cases where the **value of taxable supply** other than exempt supply and zero-rated supply, **in a month exceeds 50 lakh rupees**.

Above **restriction shall not apply in following cases** :

- the person has paid more than **1 lakh rupees as income tax** in **each** of the last 2 F.Y. for which the time limit to file return of income under sub-section (1) of section 139 of the Income Tax Act has expired;
- the registered person has received a refund amount of more than 1 lakh rupees in the preceding financial year on account of **unutilised input tax credit** under Sec 54(3) for zero-rated supplies or **inverted duty structure**;
- the registered person has discharged his liability towards output tax through the electronic cash ledger for an amount which is in excess of **1% of the total output tax liability, applied cumulatively**, up-to the said month in the current financial year;
- the registered person is Govt Department, PSU, local authority or a statutory body.

Validity of E-way bill Reduced

Amendment has been carried out in Rule 138(10) w.e.f. 1st January, 2021, according to which the e-way bill will now be valid for **1 day for every 200 km of travel**, as **against 100 km earlier**. Also, **for every 200 km** or part thereof thereafter, **one additional day** will be allowed.

10. CBIC Releases Informative Snapshots Titled “Myths v/s Facts”

CBIC has released informative snapshots to bust the myths being circulated in the trade & industry regarding CGST notifications issued dated 22nd December, 2020. Following myths have been cleared by CBIC :

Myth 1 :

No opportunity of being heard will be given if proper officer believes that registration is liable to be cancelled.

Fact 1 :

The GST laws passed by the Parliament and state legislatures provide that GST registration is liable to be cancelled for those who have not filed 6 or more returns. It is therefore wrong to say that the cancellation will be done without reasons. To protect the interest of revenue, this provision has been put in the law so that fraudsters do not run away with GST collected from their customers.

It may be further noted that no cancellation of registration would be done without giving proper opportunity of hearing to the taxpayer. Immediate action for suspension is necessary in cases where unscrupulous operators seek to pass on huge fake credit by gaming the system. Such action will not affect genuine taxpayers and will provide them a level playing field. Moreover, suspension may be revoked by the officer based on the taxpayer's representation.

Myth 2 :

Even if there is a clerical error in filing returns, GSTIN will be cancelled. No option to correct your mistakes.

Fact 2 :

This absolutely not true. Only in fraudulent cases where there are significant discrepancies based on data analytics and sound risk parameters, and not mere clerical errors, the action of suspension & cancellation will be taken up. An example of a fraudulent case and serious discrepancy is where one has passed on crores of rupees of ITC and not filed GSTR-3B returns, nor has he filed ITR or disclosed very little liability in ITR's etc. The GST ecosystem is very carefully working towards curbing the fake invoice frauds in the interests of bonafide taxpayers. GST system applies sophisticated tools like BIFA, data analytics an AI & ML to pinpoint and segregate these fraudsters only.

Myth 3 :

The proposed changes will impact ease of doing business.

Fact 3 :

Not true. Fraudsters are misusing the system to the detriment of the interest of genuine taxpayers. Consequently, data driven targeting of the fraudsters is the need of the hour. The data is being collected from Income Tax, Banks, Customs and necessary matching is being done to identify fraudsters to take action of suspension & cancellation after following due process of law. Precise targeting of fraudsters is being done only in specific cases, after doing a comprehensive analysis, using advanced data analytics tools, etc. Further, multiple risk indicators are checked and only then few high risk entities are selected. Action against fraudsters will not impact the Ease of Doing Business which is achieved in GST through liberal registration, refund regime and self-compliance system with little or no manual checks.

Myth 4 :

Large number of taxpayers would be affected by Rule 86B.

Fact 4 :

Rule 86B provides for various exemptions like exporters, suppliers of goods of inverted duty structure, taxpayers having a footprint in the Income Tax database etc. It is expected that this rule would be applicable to less than 0.5% of the total taxpayer base of 1.2 crores. The rule clearly identifies where the risk to revenue is high & imposes deterrence to the fraudsters in a multiple-layered fraud of passing fake ITC. This rule would help to control such fraudsters, who issue fake invoices & show high turnovers, but they have no financial credibility and flee after misusing ITC without payment of any tax liability in cash.

11. CBIC Provides Waiver from Recording UIN on Invoices Issued From April 2020 to March, 2021

CBIC had provided waiver from recording the UIN (Unique Identification Number) on the invoices issued by retailers/other suppliers to the UIN entities till March, 2020 vide Circular No.63/37/2018-GST. CBIC came to know that non-recording of UINs had continued even after 31st March, 2020. Therefore, CBIC has decided to give waiver from recording of UIN on the invoices issued by the retailers/suppliers, pertaining to the refund claims from April 2020 to March 2021, **subject to the condition** that the **copies of such invoices are attested by the authorized representative of the UIN entity** and the **same is submitted to the jurisdictional officer**.

12. GSTN Provided Clarification on Auto-Population of Details in GSTR-3B

The GST portal has started auto-populating details in GSTR-3B on the basis of GSTR-1 & GSTR-2B from tax period of November, 2020 onwards. In this process the details relating to inward supplies attracting reverse charge are also getting auto-populated in Table-3.1(d) of GSTR-3B from GSTR-2B for the tax period. The system is alerting the taxpayer when the taxpayer changes the auto-populated values upward by 10% & changes the tile colour to red.

GSTN has clarified that the alert is erroneous & the technical team is resolving the issue at the earliest. Further, taxpayers are advised to **declare their correct liability in Table-3.1(d)** pertaining to liability on inward supplies attracting reverse charge and proceed to file GSTR-3B ignoring the alert shown by portal.

13. Clarification on Tax Payment Under QRMP Scheme

The QRMP (Quarterly Return & Monthly Payment) scheme will be effective from 1st January, 2021 and will be applicable for registered persons having turnover up to ₹ 5 crores. CBIC has clarified that the taxpayers availing the QRMP scheme are not required to file GSTR-3B in the 1st (M1) & 2nd (M2) month of the quarter. It will be required to be filed only in 3rd (M3) month of the quarter for the entire quarter. Further for the months M1 & M2 payment can be done through challan PMT-06 in any of the manner mentioned below :

- **If GSTR-3B was filed on Monthly Basis** : Option to generate a pre-filled challan for a fixed amount of **100% of the Net Cash Liability paid** in the **last month of the previous quarter** OR
- **If GSTR-3B was filed on Quarterly Basis**: Option to generate a pre-filled challan for a fixed amount of **35% of the Net Cash Liability paid** in the **previous quarter** OR
- Pay **actual tax due after adjusting ITC** as per self-assessment method.

14. Facility to File GSTR-9 for F.Y. 19-20 Made Available

CBIC has enabled the facility to file GSTR-9 for F.Y. 19-20 for taxpayers whose table 8A computation has been completed. Computation of table 8A of the said return is under process which is likely to be completed soon.

15. New Enhancements Made in E-Way Bill (EWB) System

CBIC has made certain enhancements in E-way bill system applicable w.e.f. 8th December, 2020. The enhancements are as follows:

- Recipient GSTIN should be **registered and active**, on the date of preparation of the document by the supplier.
- Document Nos. are case sensitive for E-way bill generation.
- In case of bulk upload, if the Pin-to-Pin distance is not known, distance may be mentioned as zero. The system will automatically populate the distance, if available. However, if the distance is not available then error is returned. For such cases, the user needs to mention the distance.
- If Pin code does not exist in the EWB system, then at-least the first 3 digits of the pin code must match with the state selected.
- In case of bulk upload, 96 can also be mentioned as state code for 'Other Country'.
- In case EWB is generated from E-invoice system, then IRN is displayed in the e-Waybill print.

16. Update on auto-population of E-invoice details in GSTR-1

- Certain notified taxpayers have been preparing and issuing invoices by obtaining Invoice Reference Number (IRN) from Invoice Registration Portal (IRP) (commonly referred as 'e-invoices'). Details from such e-invoices are be auto-populated in respective tables of GSTR-1. An update on the status of such auto-population was earlier published on 13/11/2020.
- Due to some unanticipated issues, there has been delay in auto-population of e-invoice details into GSTR-1.
- **Hence, such taxpayers who had reported e-invoices should not wait for auto-populated data and they are advised to proceed with preparation and filing of GSTR-1 for the months of November 2020 (before the due date) and for October 2020 (in case not yet filed, as on date).**
- It may also be noted that the auto-population of details from e-invoices into GSTR-1 is only a facility for the taxpayers. After viewing the auto-populated data, the taxpayer shall verify the propriety and accuracy of the amounts and other data in each field, especially from the perspective of GSTR-1, and file the same, in the light of relevant legal provisions.
- Once the auto-population into GSTR-1 gets started, the taxpayers are requested to verify the documents present in the excel and may share feedback on GST Self Service Portal,

17. CBIC notified 8-digit HSN for certain chemicals & chemical products

- The CBIC vide **Notification No. 90/2020–Central Tax, dated December 01, 2020**, notified that a registered person mandatorily mention 8 digits of HSN Codes on a tax invoice issued on certain goods.
- Accordingly, principal **Notification No. 12/2017 – Central Tax, dated June 28, 2017 has been amended**, and in the said notification, after the first proviso, the following proviso has been inserted:

“Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules

In a nutshell, it can be summarized that Indian government is continuously putting efforts for improving the structure and working of GST in India.



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• OUR REGISTERED OFFICE



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