

Presentations on GST Portal Regarding

- **REGISTRATION**
- **RETURNS**
- **PAYMENTS**
- **TRANSITIONAL PROVISIONS**

**Presented By
Taxes Organisation**

Registration –What, Why, Who, When, Where

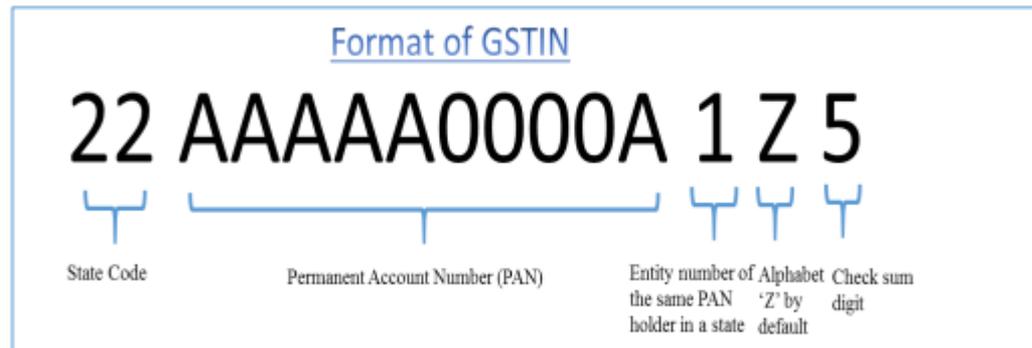
Obtaining a GST registration number

Commonly called the GSTIN

PAN-based

For TDS deductors not having PAN, TAN-based registration is possible

State-specific



Registration –What, **Why**, Who, When, Where

Legally recognized



Avail benefits of tax credits



Proper accounting



Registration –What, Why, Who, When, Where

Any/all types of entities carrying out supply of

- Goods
- Services
- Both Goods & Services



Tax Return Preparers (TRPs) can also enroll

Registration –What, Why, Who, When, Where

Supplies > INR 20L
(10L for some states)

Suppliers making
inter-state supply

Casual taxable
persons

UN Bodies

Embassies

Other Notified Person
(e.g. Government
Departments)

Anyone liable for
reverse charge

Non-resident
Taxable Persons

Tax Deductors / Tax
Collectors under
GST

Input Service
Distributors (ISD)

E-Commerce
Operators

Agent for registered
principal

Registration –What, Why, Who, When, Where

Annual turnover > 10 Lakhs for Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, & Uttarakhand

Annual turnover > 20 Lakhs for all other states & Uts

Apply within 30 days of liability for all categories except for Non-resident Taxable Persons & Casual Taxpayers

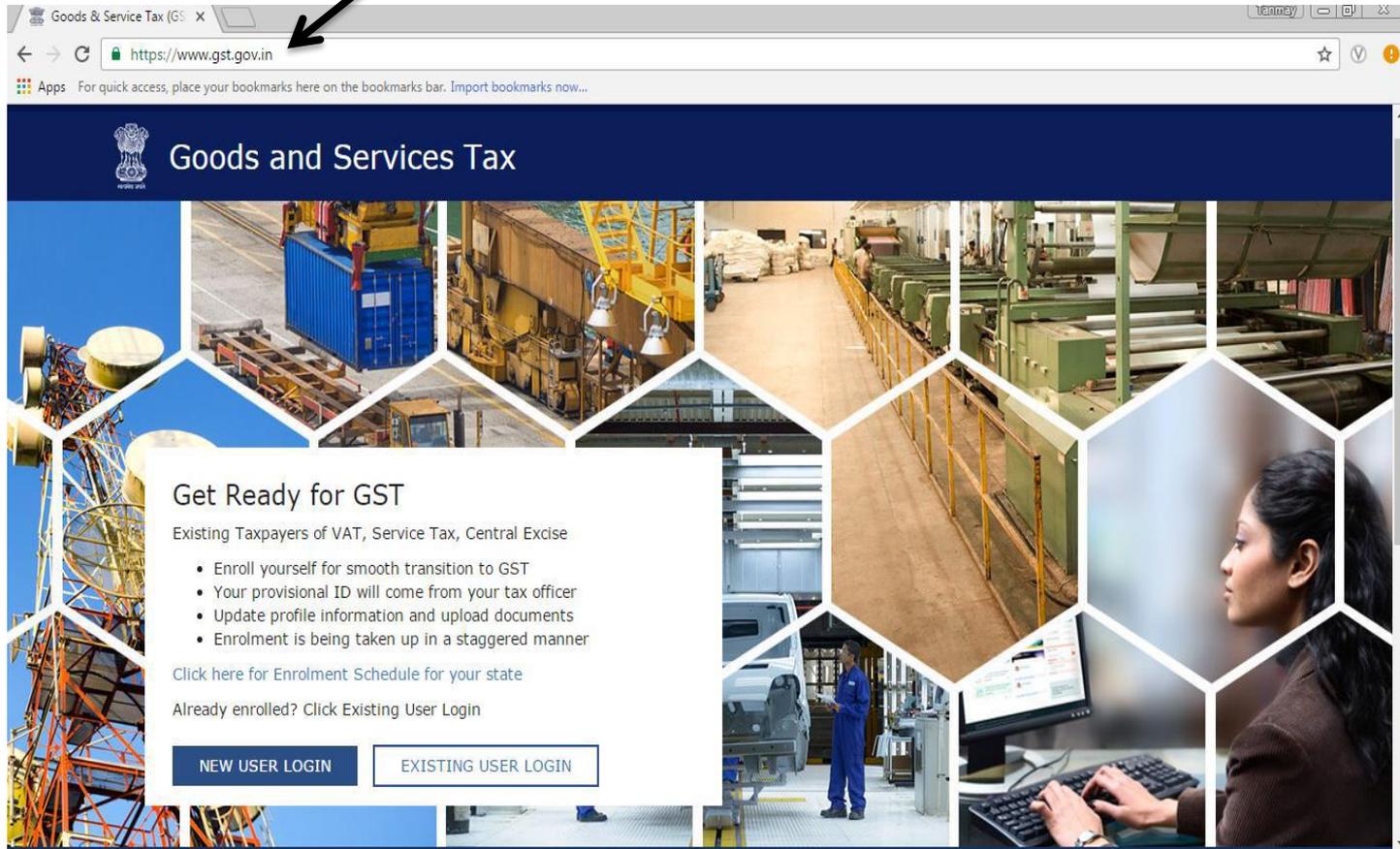
For Casual & Non-resident Taxable Persons, 5 days before the commencement of business -GSTIN active for 90 days in this case & can be extended only once

Registration –What, Why, Who, When, Where

Where can I register under GST? Is online registration mandatory?

www.gst.gov.in

Must be taken online



The screenshot shows the official website for Goods and Services Tax (GST) registration. The browser address bar displays <https://www.gst.gov.in>. The page header features the Government of India emblem and the text 'Goods and Services Tax'. The main content area is a collage of industrial and commercial images. A central white box titled 'Get Ready for GST' provides instructions for existing taxpayers of VAT, Service Tax, and Central Excise. The instructions include a list of steps: enrolling for a smooth transition, receiving a provisional ID, updating profile information, and staggered enrolment. Below the list, there are links for 'Enrolment Schedule for your state' and 'Existing User Login'. At the bottom of the white box, there are two buttons: 'NEW USER LOGIN' and 'EXISTING USER LOGIN'.

Goods & Service Tax (GS X)

← → ↻ <https://www.gst.gov.in> ☆ V ⓘ

Apps For quick access, place your bookmarks here on the bookmarks bar. Import bookmarks now...

 Goods and Services Tax

Get Ready for GST

Existing Taxpayers of VAT, Service Tax, Central Excise

- Enroll yourself for smooth transition to GST
- Your provisional ID will come from your tax officer
- Update profile information and upload documents
- Enrolment is being taken up in a staggered manner

[Click here for Enrolment Schedule for your state](#)

Already enrolled? [Click Existing User Login](#)

NEW USER LOGIN **EXISTING USER LOGIN**

Reasons for Cancellation by Taxpayers

Closure of business

Below threshold for registration

Transfer of business /merger/amalgamation

Change of PAN

Non-commencement of business within the stipulated time period

No liability post registration

Death of proprietor

Place of Business

Any location where an entity conducts business

One entity, many places of business

Maximum 500 (may change)

Principal Place of Business

One location

Usually head office/corporate office

All financial records are available in one place

Registration for Taxpayers

IMAGES

All documents must be uploaded in .pdf or .jpeg formats

Document file size must be less than **1 MB**

Photograph file size must be less than **100 KB**

BUTTONS

Primary action button highlighted in **blue**

Secondary actions button highlighted in white

Amendment of core & non-core fields

Can I make changes (amendments) to my GST registration?

Yes, you can!

Core Fields

- Core fields include:
 - Name of Business
 - All Stakeholders' Details
 - Principal Place of Business
- Must provide valid reason & prescribed documents
- Requires approval from Tax Official

Non-core Fields

- All other fields
- No reasons or documents required
- No approval required from Tax Official
- You can do edit non-core fields online on your own!

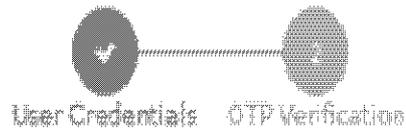
How to Apply for a New Registration: New Registration Screen

The screenshot shows a 'New Registration' form with the following fields and options:

- Progress indicator: 1 (User Credentials) - 2 (OTP Verification)
- Form title: New Registration
- Legend: * indicates mandatory fields
- Registration type: New Registration, Temporary Registration Number (TRN)
- I am a: Taxpayer (dropdown)
- State / UT: Select (dropdown)
- District: Select (dropdown)
- Legal Name of Business (as per PAN): Enter Legal Name of Business (text input)
- Permanent Account Number (PAN): Enter Permanent Account Number (PAN) (text input)
- Help: If you don't have PAN, Click here to apply
- Example: Eg: A B C D E 1 2 3 4 X
- Email Address: Enter Email Address (text input)
- Note: OTP will be sent to this Email Address.
- Mobile Number: +91 Enter Mobile Number (text input)
- Note: Separate OTP will be sent to this mobile number
- Button: PROCEED

Red arrows point from the 'I am a', 'State / UT', 'District', 'Legal Name of Business', 'Permanent Account Number (PAN)', 'Email Address', and 'Mobile Number' fields to the corresponding instructions in the blue box on the right.

1. Open the GST website & select New Registration
2. Enter the mandatory details
 - ✓ I am a
 - ✓ State/UT
 - ✓ District where Principal Place of Business is located
 - ✓ Legal Name of Business (as per PAN)
 - ✓ PAN
 - ✓ Email Address
 - ✓ Mobile Number
3. Click Proceed



Verify OTP

* indicates mandatory fields

Mobile OTP*

📌 Fill OTP sent to Mobile

[Click here to resend the OTP](#)

Email OTP*

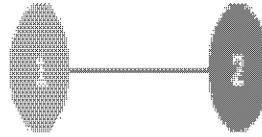
📌 Fill OTP sent to Email Address

4. Enter the Mobile OTP
5. Enter the Email OTP
6. Click Proceed

Your Temporary Registration Number (TRN) is 121700000002TRN. Click [here](#) to go to Login with Temporary Registration Number.

7. Temporary Reference Number (TRN) is generated

8. Click [here](#) link to login



User Credentials OTP Verification

New Registration

• indicates mandatory fields

New Registration Temporary Registration Number (TRN)

Temporary Registration Number (TRN) *

9. Enter the TRN
10. Click Proceed

Dashboard Services ▾ Notifications & Circulars ▾ Acts & Rules ▾ Downloads ▾

Dashboard English

My Saved Application

Creation Date	Form No	Form Description	Date of expiry	Status	Action
02/02/2017	GST REG-C1	Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--	16/02/2017	Draft	 

Track Application Status
No Records Found

You can edit or delete the saved application here

- The taxpayer can access the saved application on the GST portal at anytime using the TRN up to 15 days post generation of TRN.
- The TRN helps maintain data for Casual taxpayer (Advance Tax Payment)
- All applications saved by taxpayer appear in descending chronological order.

Duration for which applications can be saved		
Registration	Amendment	Cancellation
15 Days	7 Days	7 Days

- Once duration has expired, applications will be purged by the system
- This section is related to Registration & associated activities

New Registration Screen

Dashboard Services ▾ Notifications & Circulars ▾ Acts & Rules ▾ Downloads ▾

Dashboard English

My Saved Application

Creation Date	Form No.	Form Description	Date of expiry	Status	Action
02/02/2017	GST REG-01	Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--	16/02/2017	Draft	 

Language Labels	
Code	Language
ASS	Assamese
BEN	Bengali
ENG	English
GUJ	Gujarati
HIN	Hindi
KAN	Kannada
MAL	Malayalam
MAR	Marathi
ORI	Oriya
PUN	Punjabi
TAM	Tamil
TEL	Telugu
URD	Urdu

- You can select a preferred language from the given list

Head of the Registration Form

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Downloads

Home > New Registration English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	12 Aug, 2016	10 Aug, 2016	70%

Business Details ✓ Promoters / Partners Authorized Signatory Authorized Representative Principal Place of Business Additional Place of Business Goods and Services Bank Accounts Verification

- The head contains all the sections of the application in order of sequence
- You must fill all the mandatory details in each section before moving onto the next one
- You cannot jump sections until data on the tab page is saved
- Once you complete a section, it will be marked as complete with a check mark

Body of the registration form

Details of your Business * Indicates Mandatory Fields

Legal Name of Business* Trade Name Contribution of Business*

PAN of the Business*

Center Jurisdiction*

Option for Composition*

Date of Commencement of Business

Are you a Casual Dealer?*

Period for which Registration is Required*

Reason of Liability to Obtain Registration*

Do you want ISO Registration? Do you want TD9 Deductor Registration? Do you want register as e-Commerce Operator?

Please indicate All Existing Registrations

Document Upload

Proof of Constitution of Business*

- Partnership Deed of Partnership Firm.
- Registration Certificate of the Business Entity

No file chosen
File with PDF and JPEG formats is only Allowed.
Maximum file size for upload is 1 MB.

1. This is an illustration of the Business Details section
2. All fields marked with red dot are mandatory and must be filled
3. Once you have entered all the details, you must attach the relevant documents (may not be applicable in all sections)
4. Click 'Save & Continue' to progress to the next section

Authorized Signatories

Business Details ✓	Promoters / Partners ✓	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Place of Business	Goods and Services	Bank Accounts	State Specific Info	Verification
--------------------	------------------------	----------------------	---------------------------	-----------------------------	------------------------------	--------------------	---------------	---------------------	--------------

• Indicates Mandatory Fields

Authorized Signatory
 Primary Authorized Signatory

 →

Don't forget to mark your Primary Authorised Signatory!

Personal Information

First Name * <input type="text" value="Enter First Name"/>	Middle Name <input type="text" value="Enter Middle Name"/>	Last Name <input type="text" value="Enter Last Name"/>
First Name * <input type="text" value="Enter First Name"/>	Middle Name <input type="text" value="Enter Middle Name"/>	Last Name <input type="text" value="Enter Last Name"/>
Date of Birth * <input type="text" value="DD/MM/YYYY"/>	Mobile Number * <input type="text" value="+91 Enter Mobile Number"/>	Email Address * <input type="text" value="Enter Email Address"/>
Gender * <input type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others	Telephone Number (with STD Code) <input type="text" value="STD Code"/> <input type="text" value="Enter Telephone Number"/>	Fax Number (with STD Code) <input type="text" value="STD Code"/> <input type="text" value="Enter Fax Number"/>

Identity Information

Designation * <input type="text" value="Enter the Designation"/>	Director Identification Number * <input type="text" value="Enter Director Identification Number"/>	Permanent Account Number (PAN) * <input type="text" value="Enter Permanent Account Number (PAN)"/>
----------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------

You can add up to 10 Authorised Signatories

Good & Services

Business Details ✓ Promoters / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ Principal Place of Business ✓ Additional Place of Business ✓ Goods and Services Bank Accounts State Specific Info Verification

Goods Services

Details of Goods / Commodities Supplied by the Business

Please specify top 5 goods / commodities supplied by you

SEARCH

List of Goods

Sl No	HSN Code	Description of Goods	Action
1	85164000	Electric Smoothing Irons	🗑️
2	85163300	Hand Drying Apparatus	🗑️
3	85167200	Non-oven Toasters	🗑️
4	85168000	Electric Heating Resistors	🗑️
5	85167910	Electro Thermic Fluid Heater	🗑️

Please specify Top 5 goods & Top 5 commodities only

BACK

SAVE & CONTINUE

What is HSN code

- HSN - Harmonised System of Nomenclature of goods
- India uses an 8-digit code containing more than 17000 entries
- You can search for an HSN Code through the online utility provided by GST
- Updated regularly (last updated on January 1, 2017)

Bank Accounts

Business Details ✓	Promoters / Partners ✓	Authorized Signatory ✓	Authorized Representative ✓	Principal Place of Business ✓	Additional Place of Business ✓	Goods and Services ✓	Bank Accounts	State Specific Info	Verification
--------------------	------------------------	------------------------	-----------------------------	-------------------------------	--------------------------------	----------------------	---------------	---------------------	--------------

• Indicates Mandatory Fields

Bank Accounts Maintained By You For Conducting Business

Total Number of Bank Accounts •

Account Number • <input type="text" value="Enter Account Number"/>	Type of Account • <input type="text" value="Select"/>
-----------------------------------------------------------------------	----------------------------------------------------------

Enter Bank IFSC •

Don't know your IFSC?
[Click here to find your IFSC](#)

Document Upload

Please scan opening page of Bank Passbook / Statement containing Bank Account Number of < Account Number>, Address of Branch, Address of Account holder and few transaction details

No file chosen

File with PDF and JPEG formats is only allowed.

Maximum file size for upload is 1 MB.

<input type="button" value="BACK"/>	<input type="button" value="ADD NEW BANK ACCOUNT"/>	<input type="button" value="SAVE & CONTINUE"/>
-------------------------------------	-----------------------------------------------------	----------------------------------------------------

Verification



• Indicates Mandatory Fields

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory •

Prassana Rajasekaran

Place •

Enter Place

Designation

Chief Account Officer

Date

10/08/2016

1. Before you can submit your application, you must
2. Check the box to accept the sworn affidavit
3. Digitally sign the application using DSC/E-Signature

DSC

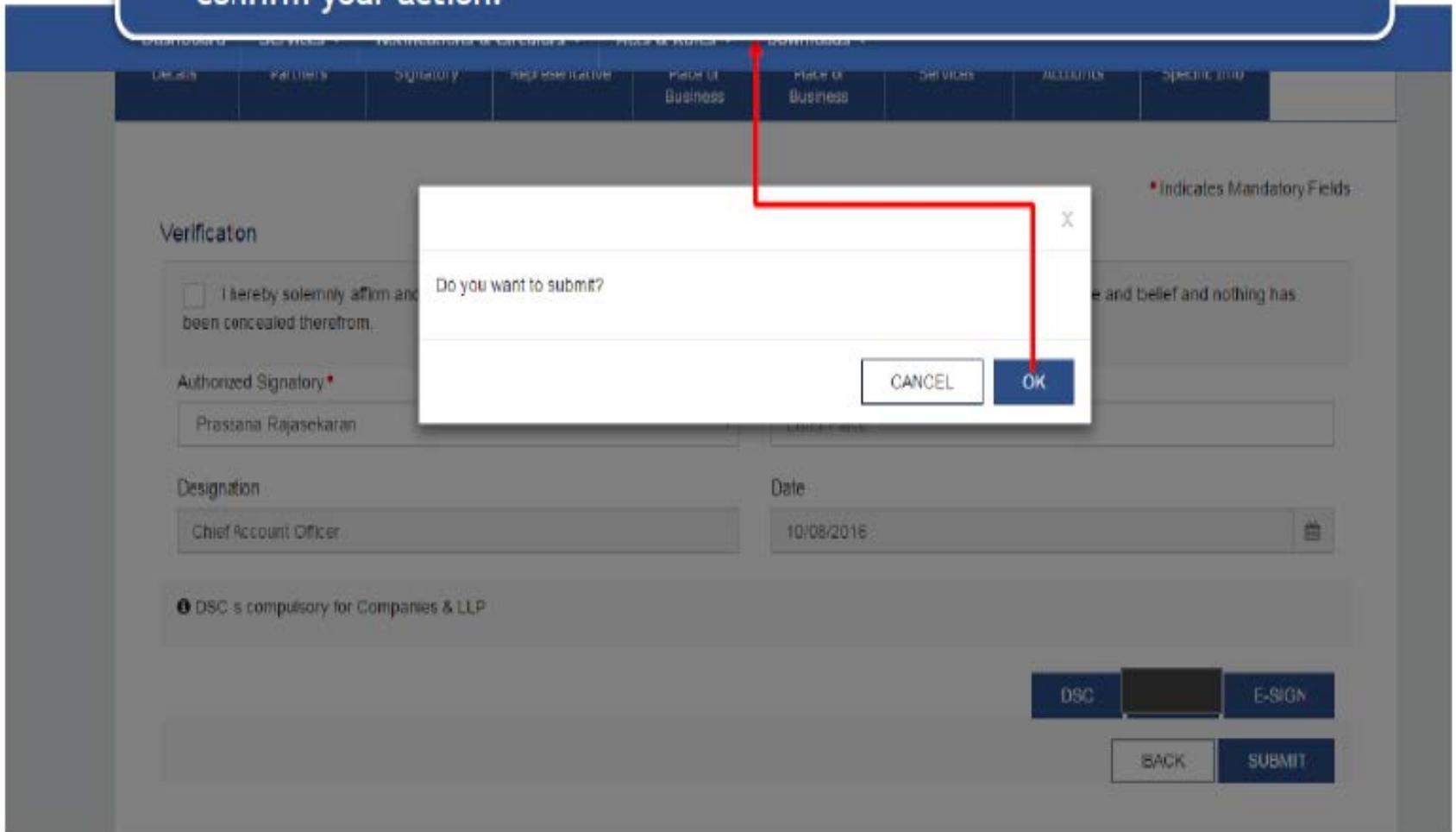
E-SIGN

BACK

SUBMIT

Registration Submit

1. After digitally signing the form, you can click on submit. Select OK to confirm your action.



The screenshot shows a web application interface for registration. At the top, there is a navigation bar with tabs: "Details", "Partners", "Signatory", "REP Representative", "Place of Business", "Place of Business", "Services", "Accounts", and "Special Info". Below the navigation bar, there is a "Verification" section with a checkbox labeled "I hereby solemnly affirm and been concealed therefrom." and a "Authorized Signatory" field containing the name "Prastana Rajasekaran". Below this, there is a "Designation" field containing "Chief Account Officer" and a "Date" field containing "10/08/2016". A red arrow points from the "SUBMIT" button at the bottom right to a confirmation dialog box that appears in the center of the screen. The dialog box contains the text "Do you want to submit?" and has two buttons: "CANCEL" and "OK". The "OK" button is highlighted in blue. At the bottom right of the form, there are buttons for "DSC", "E-SIGN", "BACK", and "SUBMIT".

Verification

I hereby solemnly affirm and been concealed therefrom.

Authorized Signatory*

Prastana Rajasekaran

Designation

Chief Account Officer

Date

10/08/2016

• Indicates Mandatory Fields

Do you want to submit?

CANCEL OK

DSC E-SIGN

BACK SUBMIT

Registration Success

1. Congratulations! You have successfully submitted your GST Registration Application.

The screenshot displays the GST portal interface. At the top, the logo of the Goods and Services Tax Network (GSTN) is visible on the left, and the text "Goods and Services Tax" is centered. On the right side of the header, there are accessibility icons labeled "A+" and "A-". Below the header is a navigation menu with the following items: "Dashboard", "Services", "Notifications & Circulars", "Acts & Rules", and "Downloads".

The main content area features a "Success" message box with the following text:
Success
Thank you for submission.
System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes.

A red arrow points from the "Success" heading to the "Acts & Rules" menu item in the navigation bar.

The footer section includes social media links for Facebook, YouTube, Twitter, and LinkedIn. It is organized into five columns:
1. **About GST**: Vision and Mission, Citizen Charter, GST Council Structure, GST History.
2. **Website Policies**: Website Policy, Hyperlink Policy, Disclaimer.
3. **Related Sites**: CBEC, States, CBOT, Aadhaar, India Portal.
4. **Help**: System Requirements, FAQs, User Manual, Video Based Tutorial – GST, Site Map.
5. **Contact Us**: Help Desk Number, Write To Us.

At the bottom, the footer contains the copyright notice "© 2016-17 Goods and Services Tax Network", the text "Site Last Updated on 12/08/2016 10:00 AM", and "Designed & Developed by GSTN". A note at the very bottom states: "Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+".

Application Reference Number(ARN)

Upon successful submission of the Registration Application, the Primary Authorised Signatory will be sent an Application Reference Number via email & SMS.

How to Apply for a New Registration: Post Submission

- ✓ Taxpayer receives Application Reference Number (ARN) via email & SMS
- ✓ Tax Authorities will send the taxpayer a response within 3 *common working days**
- ✓ If your application is successful, you will receive the registration certificate via email in PDF format which can be downloaded & printed
- ✓ If the Tax Official has any queries, they will issue a Notice for Seeking Clarification that you will receive via email in PDF format which can be downloaded & printed
- ✓ You have seven (7) working days to respond to the memo, failing which your application will be rejected by the system

*Since GST follows the federal system, all registration applications require approvals from the centre as well as the state. Therefore, common working days are defined as the working days in the calendar year in which both the state & the centre are working or you can say, neither the state, nor the centre is observing a holiday.

Tracking Your Application Status



Processing New Registration Applications: Dashboard

The dashboard displays the following statistics:

- Registration: 25
- Returns: 600
- Collection & Refund: 106
- Follow-up: 102

The 'Registration Applications' section lists the following items:

- Registration Applications (2 critical)
- Amendment Applications (3)
- Surrender Applications (1)
- Cancellation Proceedings (3)
- Opt in Composition Scheme (3)
- Opt out of Composition Scheme (4)
- Application for Revocation of Cancellation (3)

The 'Registration Application' table shows the following data:

ARN	Business Name	Due Date	Status	Queries Raised
AE290816987601	Ganesh Harvest Isolation	17/08/2016	New Application	3
ML2908169122601	Glass Works	17/08/2016	New Application	9
WQ2908163457501	Tata Motors	18/08/2016	New Application	9
DS2908165677600	Bajaj Auto	18/08/2016	New Application	9
AQ2908168767602	Smart House	19/08/2016	New Application	9
BE2908164656571	Raj Solar Panels	19/08/2016	New Application	9

Navigation links: Returns, View Returns, Issue Notice, View Short Files, View Non Files.

1. The back office dashboard has many sections; please select 'Registrations'
2. Under registrations, select 'Registration Applications'
3. Now you will be able to see the pending registration applications in order of priority
4. Select the application for processing

Processing New Registration Applications: Application Review

Goods and Services Tax

Registration - Returns/Payments - MIS - Necessary - Admin - Notifications - Grievances - Help

Registration - New Registration

Jyothi Path Created On 15 Aug, 2016 Verify by 18 Aug, 2016 Status New Application

Business Details Proprietor / Partners Authorized Signatory Authorized Representative Principal Place of Business Additional Place of Business Goods and Services Bank Accounts State Specific Info Verification Remarks

Details of your business Pay for Site Report Mark to Document Verification Team

Legal Name of Business Jyothi Path Trade Name Geesh Harvest Solution Constitution of Business Proprietorship

PAN of the Business ASMTG622N

State Karnataka State Jurisdiction SGSD - 015 Center Jurisdiction Commissioner II, Division - C, Range N

Option for Composition YES Composition Declaration YES - 4 Lakh

Date of Commencement of Business 05/07/2016 Date on which liability to pay tax arises 30/07/2016 Are you a Casual Dealer? NO

Are you a Casual Dealer? NO

Period for which registration is required 05/07/2016 Reason of liability to obtain Registration Due to Inter-State Supply

Do you want TDS Registration? YES Do you want TDS Deduction Registration? YES Do you want to register as a Commerce Operator? NO

Existing Registrations

Type of Registration	Registration Number	Date of Registration
State VAT Registration (TN)	29180630704	01/01/2016
CST Registration No	29180630704	18/01/2016
Service Tax Registration	AQVPP6324MST001	13/01/2016

Document Upload

Proof303248.pdf

BACK VERIFY & CONTINUE

1. From here on, your registration processing application can be divided into two parts

The Head - the upper portion of the application that has all the main sections of the application

The Body - the rest of the application which has all the details filled in by the applicant

Processing New Registration Applications: Application Review

Registration > New Registration English

Jyothi Patil	Created On	Verify by	Status
29ASMP00422N1Z1	15 Aug, 2016	18 Aug, 2016	New Application

Business Details **Promoters / Partners** Authorized Signatory Authorized Representative Principal Place of Business Additional Place of Business Goods and Services Bank Accounts State Specific Info Verification Remarks

Details of your business Flag for late Report Mark to Document verification team

Legal Name of Business	Trade Name	Constitution of Business
Jyothi Patil	Ganesh Harvest Solution	Proprietorship

PAN of the Business
ASMP0422N

State	State Jurisdiction	Center Jurisdiction
Karnataka	SGST0 - 015	Commissioner II, Division - C, Range N

Option for Composition	Composition Declaration
YES	YES - 4 Lakh

Date of Commencement of Business	Date on which liability to pay tax arises	Are you a Casual Dealer?
31/07/2016	30/07/2016	NO

1. Tax Official must review every section thoroughly
2. In case of any queries, Tax Official can mark them within each section
3. The query will be highlighted with a yellow line as shown
4. The total no. of queries in each section will be shown in the head of the form

Processing New Registration Applications: Application Review

Registration > New Registration English

Jyothi Patil	Created On	Verify by	Status
20ASMP6422N1Z1	15 Aug, 2016	18 Aug, 2016	New Application

Business Details | **Promoters / Partners** | Authorized Signatory | Authorized Representative | Principal Place of Business | Additional Place of Business | Goods and Services | Bank Accounts | State Specific Info | Verification

Details of your business **Flag for Site Report** **Mark to Document Verification Team**

Legal Name of Business Jyothi Patil	Trade Name Ganesh Harvest Solution	Constitution of Business Proprietorship
PAN of the Business ASMP6422N		
State Karnataka	State Jurisdiction SGSTO - 015	Center Jurisdiction Commissioner II, Division - C, Range N
Option for Composition YES	Composition Declaration YES - 4 Lakh	
Date of Commencement of Business 01/07/2016	Date on which liability to pay tax arises 30/07/2016	Are you a Casual Dealer? NO

1. Tax Official can also flag the application for site report post issuance of registration

2. If additional verification is required, Tax Official may mark the application to the document verification team

Processing New Registration Applications: Queries

Goods and Services Tax

Geetanjali Sharma -
Paper Officer, Ward 6, Bengaluru City

Dashboard Registration Returns/Payments MIS Miscellany Admin Notifications Grievances Help

Registration - New

Jyothi Prati
29ASMDP6

Business Details

Queries: Business Details

Choose the field Please specify ADD QUERY

Enter your query

State Queries Center Queries

Field Name	Query Description	Response to Query	Action
Legal Name of Business	Mismatch of Information/Data	No	🗑️
Constitution of Business	Mismatch of Information/Data	No	🗑️
PAN of the Business	Mismatch of Information/Data	No	🗑️

Details of yo
Legal Name of
Jyothi Prati
PAN of the Business
ASMDP6

State Jurisdiction
Karnataka

State Jurisdiction
SGST - 015

Center Jurisdiction
Commissioner II, Division - C, Range N

1. All other queries will get collated as shown
2. Please note only one authority will process the application
3. As per current draft rule, authority raising query first will process the application

Processing New Registration Applications: Application Review

Are you a Casual Dealer?

NO

Period for which registration is required
01/07/2016 -

Reason of liability to obtain Registration
Due to Inter-State Supply

Do you want ISD Registration?
YES

Do you want TDS Deductor Registration?
YES

Do you want to register as
NO

Existing Registrations

Type of Registration	Registration Number	Date of
State VAT Registration (TIN)	29180630704	01/07/2016
CST Registration No	29180630704	18/07/2016
Service Tax Registration	ASMPP6324NST001	13/01/2016

Document Upload

 ProofOfCoB.pdf

1. Alternatively, if the Tax Official is satisfied with the details in the section, they can select 'Verify & Continue' to move to the next section.
2. Once verified, it cannot be changed

BACK

VERIFY & CONTINUE

Processing New Registration Applications: Actions

After reviewing your complete application, Tax Officials can perform the following actions:

1. **Approve**
2. **Issue Notice for Seeking Clarification**
3. **Reject** (only activated in case Tax Official receives response to Notice for Seeking Clarification or no response within 7 working days)

Important: In case the Tax Official does not take any action within 3 common working days, the system auto-approves the application & the approval is termed 'Deemed Approval'. There would not be any Auto-Rejection.

Please note: These buttons will only be available to Registration Approval Authority

Processing New Registration Applications: Approval

1. After approval, directly
Registration certificate is
issued.



Goods and Services Tax

Dashboard Registration Returns/Payments MIS Miscellany Admin Notifications

Dashboard > Approve Registration

Department of Revenue | Government of Karnataka Form GST REG- 04A [See Rule ----]

Reference Number : 034FB00013344

10/08/2016

To

Jyothi Pali

No.36, 2nd Floor, 9th Cross, Rajarajeshwari Road, Banashankari Layout, Bangalore, Karnataka

Application Reference Number :

23FG46678GHJ

Dated

17/08/2016

APPROVED

Order of Grant of Registration

This is with reference to your registration application referred above, filed under the Goods and Services Tax Act, 2016. The Department has examined your application and the same has been found satisfactory. Your GSTIN is 07ABC6896MC64. Certificate of registration is downloadable from the website ----- Your Login & Password is being communicated separately on your email & mobile.

Gaurav Sharma

Proper Officer

GENERATE ORDER

ATTACH DSC

Processing New Registration Applications: Notice for Seeking Clarification



Goods and Services Tax

Dashboard Registration Returns/Payments MIS Miscellany

Dashboard > Raise SCN

Reference Number : 834TC00015644

16/08/2016

To

Jyothi Patil

No.59/101, 2nd floor, Golden Towers, Adayar, Bangalore, Karnataka

Application Reference Number :

23FG45678GHJ

Notice for Seeking Additional Information / Clarification / Documents for Registration Application

This is with reference to your registration application referred above, filed under the — Goods and Services Tax Act, 2016. The Department has examined your application and is not satisfied with it for the following reasons:

Reasons

- Legal Name of Business- Mismatch of Information/Data
- Constitution of Business- Mismatch of Information/Data
- PAN of the Business- Mismatch of Information/Data

You are directed to submit Reply to this SCN by 17/08/2016

You are also directed to appear before the undersigned authority on 17/08/2016 If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Gaurav Sharma
Proper Officer

GENERATE SCN

ATTACH DSC

1. For any/all queries not marked to the document verification team, the Tax Official will raise a Notice for Seeking Clarification

2. The Notice for Seeking Clarification will collate the queries from the centre & the state & send a consolidated notice to the taxpayer

Processing New Registration Applications: Notice for Seeking Clarification

Goods and Services Tax

Dashboard | Registration * | Returns/Payments | MIS | Miscellany

Dashboard > Raise SCN

Reference Number : 834TC00015644
10/08/2016

To
Jyothi Patil
No. 59101, 2nd floor, Golden Towers, Adajar, Bangalore, Karnataka

Application Reference Number :
23FD456789GH

Notice for Seeking Additional Information

This is with reference to your registration application referred above, filed under the _____, which is not satisfied with it for the following reasons:

Reasons

- Legal Name of Business- Mismatch of Information/Data
- Constitution of Business- Mismatch of Information/Data
- PAN of the Business- Mismatch of Information/Data

You are directed to submit Reply to this SCN by 17/08/2016

You are also directed to appear before the undersigned authority on 17/08/2016. **Expiry Time:** If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Geurav Sharma
Proper Officer

GENERATE SCN | ATTACH DSC

1. The taxpayer will get seven (7) common working days to respond to the Notice for Seeking Clarification failing which the application will be automatically rejected by the system
2. Alternatively, the Tax Official may approve or reject the application after receiving the response to the Notice for Seeking Clarification from the taxpayer; Tax Official will need to attach DSC to do so.

Processing New Registration Applications: **Rejection**

- It is important to note that a Tax Official cannot reject a registration application without seeking a Notice for Seeking Clarification
- This is feature built into the system to ensure the taxpayer is provided the opportunity to clarify the details of their application
- If the tax official rejects the application, a **Rejection Order** is passed and emailed to the taxpayer

Taxpayer's Interface: Login - Business Rules

Note: Your GSTIN is not your username; creating your username is an activity done by the taxpayer during registration

1. Password should be of 8 to 15 characters which should comprise of at least one number, one special character and letters (at least one upper and one lower case)
2. Password will be locked after < 3 > consecutive unsuccessful attempts post which taxpayer must use change password process
3. At one point of time, user can login through a single session only. Multiple sessions for same user id are *not* allowed
4. User needs to mandatorily change his password after < 120 > days
5. Migrated dealers will provide mobile number and email ID during first login

RETURNS

GSTR-1 GSTR-2 GSTR-3

Do's:

Ensure that you use Google Chrome.

Ensure that you enter the correct URL. (www.gst.gov.in)

Click the Login link given in top right-hand side of the GST Home page.

The Taxpayer Login page is displayed

GSTR1 GSTR2 GSTR 3 Demonstration Using Application - Preconditions

1. Taxpayer should be a registered taxpayer & have an Active GSTIN for the given tax period.
2. Taxpayers should have valid login credentials (i.e., User ID & password)
3. For cancelled GSTIN, taxpayer will have an option to file GSTR 2 for period after the date of application for cancellation; it will not be mandatory.
4. Taxpayer should have an active (unexpired & unrevoked) digital signature (DSC) in case of Taxpayer for whom digital signing is mandatory.
5. Taxpayer should have a valid Aadhar number with mobile number if they opts for e-sign.

GSTR 1, GSTR 2, & GSTR 3: Due Date for Filing



Please note: The tax period for the monthly deadlines is the previous calendar month

Ensure that in one browser only one login credential is used. In case you want to use another login credential, log out from first login credential and then login from the other one.

In the Type the characters you see in the image below field, enter the captcha text.

Click the Login button.

Skip to Main Content 🔊 A+ A-

 **Goods and Services Tax** 🔗 Login

Home **Services** Notifications & Circulars Acts & Rules Downloads

Home > Login 🌐 English

Login

• indicates mandatory fields

Username •

Password •

Type the characters you see in the image below •

LOGIN

[Forgot Username](#) [Forgot Password](#)

You will reach the following page, displaying all Returns due for filing. In the GSTR 1 tile, click on the **PREPARE ONLINE** button.

File Returns

Financial Year* 2016-17 Return Filing Period* February • Indicates Mandatory Fields

SEARCH

Outward supplies made by the taxpayer GSTR1 Due Date - PREPARE ONLINE UPLOAD	Inward supplies received by taxpayer GSTR2 Due Date - PREPARE ONLINE UPLOAD	Monthly Return GSTR3 Due Date - GENERATE
GSTR9 Due Date - PREPARE ONLINE UPLOAD	Creation and Submission of Addendum to GSTR1 GSTR1A Due Date - 17/02/2016 PREPARE ONLINE UPLOAD	Auto Drafted details (GSTR 2A) VIEW

Turnover of the taxpayer in the previous financial year field and click the **SAVE** button.

Do's:

- Ensure to check that the **Status is Not Filed** for the Return period selected. In case it is filed, select a different Return Period.

The screenshot displays the 'GSTR-1 - Outward Supplies made by the Taxpayer' interface. At the top, there is a navigation bar with 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. Below this, the breadcrumb trail shows 'Dashboard > Returns > GSTR1'. The main heading is 'GSTR-1 - Outward Supplies made by the Taxpayer' with a 'Check Pending Processes' link. A note indicates that a red dot signifies mandatory fields. The taxpayer's details are as follows: GSTIN -07AAADL0500A1ZI, Business Name -DL TaxPayer 500 Ltd, FY -2016-17, Return Period - February, Status - Not Filed, and Due Date - . The 'Gross Turnover of the taxpayer in the previous financial year' is shown as 0 in a text box, with a 'SAVE' button next to it. Below this, the 'GSTR-1 - Invoice Details' section is visible, with a note: 'To Add / View Details in a Particular Table Please Click in the Respective Table.' Three tables are shown: 'B2B Invoices' (highlighted with a red border), 'B2C (Large) Invoices', and 'Credit / Debit Notes'. Each table has columns for Invoice Value, Total IGST, Total SGST, and Total CGST, with '₹-' indicating zero values.

B2B Invoices		B2C (Large) Invoices		Credit / Debit Notes	
Invoice Value	Total IGST	Invoice Value	Total IGST	Differential Value	Total IGST
₹-	₹-	₹-	₹-	₹-	₹-
Total SGST	Total CGST	Total SGST	Total CGST	Total SGST	Total CGST
₹-	₹-	₹-	₹-	₹-	₹-

•Enter all the mandatory fields. Upon entering GSTIN, the screen will expand downwards and more fields will appear to enter line items of the invoice.

Do's

•Enter the GSTIN of the receiver.

•Ensure GSTIN entered is valid as per data given.

•Select invoice date from within the tax period.

The screenshot shows a web form titled "B2B- Add Invoice". A legend indicates that a red dot next to a field name signifies a mandatory field. The form contains the following fields:

- Receiver GSTIN/UIN* (text input)
- Receiver Name* (text input)
- Invoice No.* (text input)
- Invoice Date* (calendar icon, text input showing DD/MM/YYYY)
- POS ⓘ (dropdown menu showing "Select")
- Total Invoice Value (₹)* (text input)
- Supply Type (text input)
- GSTIN of e-commerce operator (text input)

At the bottom, there are two checkboxes:

- Supply attract Reverse Charge
- Tax on this Invoice is paid under provisional assessment

At the bottom right, there are two buttons: "BACK" and "SAVE".

Since we have chosen an intra-state invoice, fields for CGST, SGST & Cess will appear. Please add the HSN code (4 or more digits), total taxable value of the line item and rates for CGST and SGST (the corresponding amounts will get auto populated upon entering the rate).

• Indicates Mandatory Fields

Receiver GSTIN/UIN •

02AAAHP0403A1ZE

Receiver Name •

HP TaxPayer 403 Ltd

Invoice No. •

34177

Invoice Date •

DD/MM/YYYY

POS ⓘ

07-Delhi

Total Invoice Value (₹) •

₹50,000.00

Supply Type

Intra-State

GSTIN of e-commerce operator

Supply attract Reverse Charge

Tax on this Invoice is paid under provisional assessment

Item Details

Category

Goods

HSN •

10002000

Taxable Value (₹) •

₹50,000.00

CGST •

Rate (%) •

5.00 %

Amount (₹) •

₹2,500.00

SGST •

Rate (%) •

5.00 %

Amount (₹) •

₹2,500.00

CESS

Rate (%)

1.00 %

Amount (₹)

₹500.00

ADD

CANCEL

In case we choose inter-state invoice (by changing default place of supply), fields for IGST will appear.

B2B- Edit Invoice

• Indicates Mandatory Fields

Receiver GSTIN/UIN •

02AAAHP0403A1ZE

Receiver Name •

HP TaxPayer 403 Ltd

Invoice No. •

34177

Invoice Date •

08/02/2017

POS ⓘ

30-Goa

Total Invoice Value (₹) •

₹50,000.00

Supply Type

Inter-State

GSTIN of e-commerce operator

Supply attract Reverse Charge

Tax on this Invoice is paid under provisional assessment

Item Details

Category

Goods

HSN •

Taxable Value (₹) •

₹0.00

IGST •

CESS

Rate (%) •

0.00 %

Amount (₹) •

₹0.00

Rate (%) •

0.00 %

Amount (₹) •

₹0.00

ADD

CANCEL

BACK

SAVE

- Click the **ADD** button.
- Click the **SAVE** button and the invoice will get saved.

You will be directed to the previous page and there will be a status display on the processing of the invoice. Click on the **Click Here for update link**.

Dashboard > Returns > GSTR-1 English

✔ Your request is being processed with reference id:154a88bcc.[Click Here for update](#) ✕

GSTIN -07AAADL0500A1ZI	Business Name -DL TaxPayer 500 Ltd		
FY -2016-17	Return Period - February	Status - Not Filed	Due Date -

B2B Invoices - Receiver Wise Summary

ℹ No Invoices found. ✕

BACK ADD INVOICE

Click on the reference number under B2B and status will be updated as **Processed**(it may take 1-2 minutes to reflect the status as Processed).

Click the **BACK** button.

The screenshot shows the Goods and Services Tax portal interface. At the top, there is a header with the Indian emblem and the text 'Goods and Services Tax'. On the right side of the header, it says 'DL TaxPayer 500 Ltd'. Below the header is a navigation menu with 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. The 'Services' menu item is highlighted. Below the navigation menu, there is a breadcrumb trail: 'Dashboard > Returns > GSTR-1'. On the right side of this trail, there is a language selector set to 'English'. The main content area has a teal header that says 'Pending Processes'. Below this, there is a yellow box labeled 'B2B' containing the reference number 'fbf603d8a'. To the right of this box is a 'Details' table with the following information:

Section	B2B
Reference ID	fbf603d8a
Status	Processed

At the bottom right of the page, there is a blue button with the text 'BACK'.

You will be directed to the GSTR 1 landing page and the **B2B** tile in GSTR 1 will reflect the number of invoices added.

GSTR-1 - Outward Supplies made by the Taxpayer

[Check Pending Processes](#)

Indicates Mandatory Fields

GSTIN -07AAADL0500A1ZI Business Name -DL TaxPayer 500 Ltd

FY -2016-17 Return Period - February Status - Not Filed Due Date -

Gross Turnover of the taxpayer in the previous financial year

GSTR-1 - Invoice Details

To Add / View Details in a Particular Table Please Click in the Respective Table.

B2B Invoices 1	B2C (Large) Invoices 0	Credit / Debit Notes 0
------------------------------	--------------------------------------	--------------------------------------

Invoice Value	Total IGST	Invoice Value	Total IGST	Differential Value	Total IGST
₹50,000.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
Total SGST	Total CGST	Total SGST	Total CGST	Total SGST	Total CGST
₹2,500.00	₹2,500.00	₹0.00	₹0.00	₹0.00	₹0.00

After 1-2 minutes, click on the **B2BInvoices** tile and you will be directed to the **B2B Invoices – Receiver-wise Summary** where the added invoice is displayed.

The screenshot displays the Goods and Services Tax portal interface. At the top, the logo of India is visible on the left, and the text "Goods and Services Tax" is prominently displayed. On the right side of the header, the user's name "DL TaxPayer 500 Ltd" is shown. Below the header, there is a navigation menu with options: "Dashboard", "Services" (highlighted in teal), "Notifications & Circulars", "Acts & Rules", and "Downloads".

Below the navigation menu, the breadcrumb trail reads "Dashboard > Returns > GSTR-1". On the right side of this section, there is a language selection dropdown set to "English".

The main content area displays the following information:

- GSTIN -07AAADL0500A1ZI
- Business Name -DL TaxPayer 500 Ltd
- FY -2016-17
- Return Period - February
- Status - Not Filed
- Due Date -

A teal banner below this information reads "B2B Invoices - Receiver Wise Summary".

Below the banner is a table with the following data:

Receiver Details	No. of Invoices	Total Taxable Value (₹)	Total IGST (₹)	Total CGST (₹)	Total SGST (₹) ÷	Total CESS (₹) ÷
02AAAHP0403A1ZE	1	50,000.00	0.00	2,500.00	2,500.00	500.00

At the bottom right of the page, there are two buttons: "BACK" and "ADD INVOICE".

You can click on the **GSTIN** under **Receiver Details** and you will be directed to the B2B Invoices-Summary(Uploaded by Taxpayer) from where you can also **edit/delete** the added invoices (under **Actions**).

Dashboard Returns GSTR-1 English

B2B Invoices - Summary

Uploaded by Taxpayer Uploaded by Receiver Modified by Receiver

Invoice No. ▼	Invoice Date ▼	Total Invoice Value (₹) ▼	Total Taxable Value (₹) ▼	IGST (₹) ▼	CGST (₹) ▼	SGST (₹) ▼	CESS (₹) ▼	Actions
34177	08/02/2017	50,000.00	50,000.00	0.00	2,500.00	2,500.00	500.00	

[BACK](#) [ADD INVOICE](#)

Filing GSTR 2: Demonstration Using Application

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Downloads

Dashboard > Returns

File Returns

Financial Year* 2016-2017

Return Filing Period Jan

SEARCH

Outward supplies made by the taxpayer (GSTR 1)

Due Date - 10/05/2016

PREPARE ONLINE UPLOAD

Inward supplies received by taxpayer (GSTR 2)

Due Date - 15/05/2016

PREPARE ONLINE UPLOAD

Monthly Return (GSTR 3)

Due Date - 20/05/2016

GENERATE

1. From the landing page of returns, select return filing period (Financial Year + Month)
2. Click on PREPARE ONLINE
3. GSTR 2 can be filed only up to period of registration (i.e., till date of cancellation)

Filing GSTR 2: Demonstration Using Application

Goods and Services Tax Search Taxes Solutions

Dashboard Services Notifications & Circulars ACTS & Rules Downloads

Dashboard / Returns / GSTR 2 English

GSTR-2 - Inward Supplies received by the Taxpayer

GSTR-2BMAJ091986A121 Business Name - Money Insurance Ltd.

FY - 2019-20 Return Period - April Status - Not Filed Due Date - 16/05/2019

GSTR-2 - Invoice Details To Add / View Details in a Particular Tab/View Click on the Respective Tab

ESD Invoices 6			Import Of Goods/Capital Goods 2			Import Of Services 2		
Taxable Value	Tax Paid	ITC Available	Taxable Value	Tax Paid	ITC Available	Taxable Value	Tax Paid	ITC Available
-1,37,404	-4,39,490.88	-3,99,245	-25,16,505	0,00,000	-4,95,470	-4,43,960	-76,124	-76,124
Pending for Action 8			Pending for Action NA			Pending for Action NA		
Differential Value 1			Tax Credit Received			Taxable Value 1		
-23,800	-4,000	-4,000	-1,75,630		-48,429	-7,04,402	-1,24,150	-1,24,150
Pending for Action 1			Pending for Action NA			Pending for Action 1		
Amended Import Of Goods/Capital Goods			Amended Import Of Services 1			Amended Credit / Debit Notes		
Taxable Value	Tax Paid	ITC Available	Taxable Value	Tax Paid	ITC Available	Differential Value	Differential Tax	ITC Available
-48,39,662	-9,67,930	-1,25,800	-2,02,945	-40,429	-48,429	-10,000		-10,000
Pending for Action NA			Pending for Action NA			Pending for Action NA		

Amended Import Of Goods/Capital Goods			Amended Import Of Services 1			Amended Credit / Debit Notes		
Taxable Value	Tax Paid	ITC Available	Taxable Value	Tax Paid	ITC Available	Differential Value	Differential Tax	ITC Available
-48,39,662	-9,67,930	-1,25,800	-2,02,945	-40,429	-48,429	-10,000		-10,000
Pending for Action NA			Pending for Action NA			Pending for Action NA		

GSTR-2 - Other Details

Nil Rated 5			TDS Credit Received 6			TDS Credit Received 3		
Total	TDS Received	TDS Received	Total	TDS Received	TDS Received	Total	TDS Received	TDS Received
-38,13,440	-11,800	-11,800	-38,13,440	-11,800	-11,800	-38,13,440	-11,800	-11,800
Pending for Action NA			Pending for Action NA			Pending for Action NA		
ITC Received 6			Tax Liability (Advance Payment) 2			Tax Paid Under Reverse Charge 6		
ITC Available Earlier	ITC Available This Month	Taxable Value	Tax Paid	Taxable Value	Tax Paid	Advance Tax Paid		
-1,94,340	-1,95,140	-3,31,410	-80,292	-1,02,740	-1,02,740			
Pending for Action NA			Pending for Action NA			Pending for Action NA		
ITC Reversal 3			HSN (SAC) Summary Of Inward Supplies			Amended Tax Liability (Advance Payment)		
Total ITC Reversal	Taxable Value	Tax Paid	Taxable Value	Tax Paid	Taxable Value	Tax Paid		
-1,12,000	-3,13,13,000	-82,05,000	-1,38,000	-17,200	-1,38,000	-17,200		
Pending for Action NA			Pending for Action NA			Pending for Action NA		

BACK PREVIEW FILE GSTR 2

BACK PREVIEW FILE GSTR 2

INC ESC TRASH

1. The Summary wise details for the data uploaded will be available in this screen where the taxpayer will be able to view the summary of all data uploaded & processed.

Filing GSTR 2: Demonstration Using Application

The screenshot displays the 'Goods and Services Tax' application interface. The top navigation bar includes 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. The main content area is titled 'GSTR-2 - Inward Supplies received by the Taxpayer'. It shows the taxpayer's GSTIN as 28AAACM106A1Z1, Business Name as Manj Industries Ltd., FY as 2016-17, Return Period as April, Status as Not Filed, and Due Date as 15/06/2016. Below this, the 'GSTR-2 - Invoice Details' section is visible, with a note to click on respective table headers to view details. Three main categories are shown: B2B Invoices (6), Import Of Goods/Capital Goods (2), and Import Of Services (2). Each category has a table with columns for Taxable Value, Tax Paid, and ITC Available. The B2B Invoices table shows Taxable Value of 21,97,404, Tax Paid of 4,39,480.80, and ITC Available of 13,59,218. The Import Of Goods/Capital Goods table shows Taxable Value of 29,16,925, Tax Paid of 5,83,385, and ITC Available of 4,89,470. The Import Of Services table shows Taxable Value of 4,43,969, Tax Paid of 76,124, and ITC Available of 76,124. Below each main category table, there is a summary table for Differential Value, Differential Tax, and ITC Available for B2B Invoices, and Tax Credit Received for Import Of Goods/Capital Goods. The B2B Invoices summary shows Differential Value of 20,000, Differential Tax of 4,899, and ITC Available of 4,000. The Tax Credit Received for Import Of Goods/Capital Goods is 1,78,100. All tables indicate they are 'Pending for Action'.

B2B Invoices		
Taxable Value	Tax Paid	ITC Available
21,97,404	4,39,480.80	13,59,218
Pending for Action NA		

Import Of Goods/Capital Goods		
Taxable Value	Tax Paid	ITC Available
29,16,925	5,83,385	4,89,470
Pending for Action NA		

Import Of Services		
Taxable Value	Tax Paid	ITC Available
4,43,969	76,124	76,124
Pending for Action NA		

Differential Value	Differential Tax	ITC Available
20,000	4,899	4,000
Pending for Action 1		

Tax Credit Received
1,78,100
Pending for Action NA

Taxable Value	Tax Paid	ITC Available
7,04,432	1,24,100	1,24,100
Pending for Action 1		

1. Click on B2B Invoices to view invoice level details received from Supplier Taxpayers' filed GSTR 1
2. In case supplier(s) have not filed GSTR 1, you can upload details yourself using the UPLOAD button (refer to slide 63). The process is identical to the upload process in GSTR 1

Filing GSTR 2: Demonstration Using Application

Dashboard > Returns > GSTR-2

GSTIN - 28AAACM1090A1Z1

Business Name - Manuj Industries Ltd.

FY - 2016-17

Return Period - April

Status - Not filed

Due Date - 15/05/2016

B2B Invoices - Supplier Wise Summary

Supplier Details ▼	Total Taxable Value (₹) ▼	Tax Paid (₹) ▼	ITC Availed (₹) ▼
29ADEC9084R5Z4 (STARK PVT LTD.)	25,89,942.00	5,17,988.00	3,99,218.00

1-1 of 13 < >

BACK

ADD MISSING INVOICES DETAILS

1. When you click on B2B Invoices, Supplier-Wise Summary will be available.
2. Click on supplier to view invoice level details submitted by supplier or click on ADD MISSING INVOICE DETAILS to upload any invoices not uploaded by supplier

Filing GSTR 2: Demonstration Using Application

Dashboard > Returns > GSTR-2

B2B Invoice - Summary Shark Pvt Ltd, 29ADCC99004R5Z4

Uploaded by Supplier Uploaded by Taxpayer Modified by Supplier

Q Search Keywords

<input type="checkbox"/>	Invoice No	Invoice Date	Total Invoice Value (₹)	Total Taxable Value (₹)	IGST (₹)	CGST (₹)	SGST (₹)	Status	Action
<input type="checkbox"/>	1200	4/4/2016	3,42,080.00	2,66,067.00	-	28,507.00	28,507.00	Accepted	
<input type="checkbox"/>	1201	6/4/2016	2,35,530.00	98,138.00	-	1627.50	1627.50	Accepted	
<input type="checkbox"/>	1202	18/4/2016	3,21,070.00	2,67,558.00	-	26,756.00	26,756.00	Accepted	
<input type="checkbox"/>	1203	21/4/2016	6,13,420.00	1,70,394.00	1,02,237.00	-	-	Accepted	
<input type="checkbox"/>	1204	28/4/2016	6,63,740.00	5,44,783.00	-	54,478.33	54,478.33	Accepted	

1-6 of 13 < >

BACK PENDING REJECT ACCEPT

1. When you click on supplier name, you will see the above screen
2. There are 3 categories - uploaded by Supplier, uploaded by Taxpayer (Receiver), & modified by Supplier
3. Select one or multiple invoices to Accept & then to Reject (if any)
4. Use the action button against each invoice to edit the invoice if necessary

Filing GSTR 2: Demonstration Using Application

Dashboard > Returns > GSTR-2

B2B Invoice - Edit

X

Supplier GSTIN *	Supplier Name	Invoice No *
29ACCC99084R6Z4	STARK PVT.LTD.	1200
Invoice Date *	Total taxable Value (₹)	Total Invoice Value (₹)
04/04/2016	2,85,067.00	3,42,000.00
Supply Type *	Supply Attract Reverse Charge	% of Reverse Charge
Intra-State	No	0
Total tax available at ITC (₹)	ITC Available this month (₹)	POS (only if different from location of recipient)
57,014.00	57,014.00	KA

Sr.No.	Invoice			CGST		SGST		Eligibility of ITC	Total Tax Available as ITC	
	HSN/SAC	Category	Taxable value (₹)	Rate (%)	Amount (₹)	Rate (%)	Amount (₹)		CGST	SGST
									Amount (₹)	Amount (₹)
1	82011000	G	2,85,067.00	10	28,507.00	10	28,507.00	Inj	2,85,067.00	2,85,067.00

BACK SAVE INVOICE

1. Edit invoice screen

2. Receiver Taxpayer will make the modifications & save the invoice which will then flow to GSTR 1A of Supplier Taxpayer for Approval or Rejection

Filing GSTR 2: Demonstration Using Application

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1. Similar process will be followed for the other sections of the GSTR 2, & upon completion of correctly uploading all invoice level details in all sections or modifying the invoice level details received from various sources in the auto populated sections, Receiver Taxpayer is ready to file the monthly GSTR 2

Filing GSTR 2: Demonstration Using Application

ITC Received 6	Tax Liability (Advance Payment) 2	Tax Paid Under Reverse Charge 6
ITC Availed Earlier ₹1,94,640 Pending for Action NA	ITC Availed This Month ₹1,61,140 Pending for Action NA	Taxable Value Tax Paid ₹3,01,410 ₹60,282 Pending for Action NA
		Advance Tax paid ₹1,52,740 Pending for Action NA
ITC Reversal 3	HSN /SAC Summary Of Inward Supplies	Amended Tax Liability (Advance Payment)
Total ITC Reversed ₹1,52,000 Pending for Action NA	Taxable Value Tax Paid ₹3,13,10,853 ₹62,55,684 Pending for Action NA	Taxable Value Tax Paid ₹3,36,000 ₹67,200 Pending for Action NA
		BACK PREVIEW FILE GSTR-2
		DSC EVC E SIGN

1. Once the return is created the taxpayer will affix his DSC by clicking on DSC button (only if mandatory otherwise E-Sign). Once DSC are affixed, the button for file GSTR-2 will be enabled so that the taxpayer can file his GSTR-2
2. You can also preview the return before filing

Filing GSTR 2: Demonstration Using Application

The screenshot displays a tax application interface with a confirmation dialog box overlaid on top. The dialog box, titled "Confirm", contains the text: "You are about to file **GSTR-2**. Would you like to proceed?". Below the text are two buttons: "Cancel" and "Confirm".

The background interface shows a table with the following data:

Sl. No.	Description	QTY	UNIT	AMOUNT	TAX AMOUNT	TOTAL AMOUNT
6.	BA					4000.00
6A	Amended Credit/Debit Notes	0	1	10000.00	20000.00	4000.00
7.	B2					4000.00
7A	Amended Invoices					4000.00
8.	C1					4000.00
8A	Amended Credit/Debit Notes	0	1	10000.00	20000.00	4000.00
9.	Nil Rated Invoices	0	0	10000.00	20000.00	4000.00
10.	Exports Invoices	4	0	10000.00	20000.00	4000.00
10A.	Amended Exports Invoices	0	0	10000.00	20000.00	4000.00
11.	Tax Liability(Advance Payment)	-	0	10000.00	20000.00	4000.00
11A.	Amended Tax Liability(Advance Payment) Invoices	-	0	10000.00	20000.00	4000.00
12.	Tax already paid on invoices issued in the current period	-	0	10000.00	20000.00	4000.00
13.	Supplies made through e-commerce portals of other companies	-	0	10000.00	20000.00	4000.00
14.	Quantity of goods sold	-	0	10000.00	20000.00	4000.00

Below the table, a green message bar states: "DDC has been validated successfully". At the bottom right, there are buttons for "Digital Signature", "EVC", "E Signature", "Back to Returns", and "File GSTR-2".

1. Once user clicks on File GSTR-2 button the below message for confirmation to proceed will appear.

Filing GSTR 2: Demonstration Using Application

5A	Amended B2B Invoices	0	1	10000.00	20000.00	4000.00
6	B2C(Large) Invoices			0	20000.00	4000.00
6A	Amended B2C(Large) Invoices			0	20000.00	4000.00
7	B2C(Small) Invoices			0	20000.00	4000.00
7A	Amended B2C(Small) Invoices			0	20000.00	4000.00
8	Credit/Debit Notes			0	20000.00	4000.00
8A	Amended Credit/Debit Notes			0	20000.00	4000.00
9	Nil Rated Invoices			0	20000.00	4000.00
10	Exports Invoices			0	20000.00	4000.00
10A	Amended Exports Invoices	0	0	10000.00	20000.00	4000.00
11	Tax Liability(Advance Payment)	-	0	10000.00	20000.00	4000.00
11A	Amended Tax Liability(Advance Payment) Invoices	-	0	10000.00	20000.00	4000.00
12	Tax already paid on invoices issued in the current period	-	0	10000.00	20000.00	4000.00
13	Supplies made through e-commerce portals of other companies	-	0	10000.00	20000.00	4000.00
14	Quantity of goods sold	-	0	10000.00	20000.00	4000.00

Confirm

You have successfully filed **GSTR-2** for the month February 2016.
Following is the Acknowledgment Reference Number: XXXXXXXXXXXX.

You can view your filed return at Login=>Taxpayer Dashboard->Returns->Filed Return.
This message is sent to your registered Email ID and Mobile Number

Back to Returns

DSC has been attached successfully

Digital Signature EVC E Signature

Back To Returns File GSTR-1

1. Once user clicks on Confirm button, the Acknowledgment Reference Number will be generated & the pop-up message will appear as be below screen.

Filing GSTR 3: Demonstration Using Application

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Downloads

Dashboard > Returns

File Returns

Financial Year* 2016-2017

Return Filing Period Jan

SEARCH

Outward supplies made by the taxpayer (GSTR 1)

Due Date - 10/05/2016

PREPARE ONLINE UPLOAD

Inward supplies received by taxpayer (GSTR 2)

Due Date - 15/05/2016

PREPARE ONLINE UPLOAD

Monthly Return (GSTR 3)

Due Date - 20/05/2016

GENERATE

1. From the landing page of returns, select return filing period (Financial Year + Month)
2. Click on GENERATE under GSTR 3

Filing GSTR 3: Demonstration Using Application

GSTR-3 - Monthly Return																								
GSTIN - 28AAACM169941E1			Business Name - Manoj Industries Ltd.																					
FY - 2016-17			Return Period - April			Status - Not Filed		Due Date - 20/05/2016																
<small>ⓘ To Add / View Details of a Particular Table Please Click on the Respective Table</small>																								
Turnover Details			Outward Supplies			Inward Supplies																		
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Refunds claim of excise/ITC in specified cases and refund/adjustment of excess tax paid earlier

1. On clicking GENERATE, Taxpayer will be directed to GSTR 3 Dashboard where a summary of GSTR 3 will be displayed if the GSTR 1 and GSTR 2 for the tax period have been filed by the taxpayer. This summary will be generated based on the details filed in GSTR 1 and GSTR 2

Filing GSTR 3: Demonstration Using Application

**Goods and Services Tax**A+ A | Ganesh Harvest Solutions ▾

[Dashboard](#) ▾ [Services](#) ▾ [Notifications & Circulars](#) ▾ [Acts & Rules](#) ▾ [Downloads](#) ▾

[Dashboard](#) > [Returns](#) > [GSTR-3](#)

GSTIN – 28AAACM1090A1Z1 **Business Name – Manuj Industries Ltd.**

FY – 2016-17 **Return Period – April** **Status – Not Filed** **Due Date – 20/05/2016**

Turn Over Details

Gross Turnover (₹)	5,81,00,940.00
Export Turnover (₹)	46,70,900.00
Nil Rated and Exempted Domestic Turnover (₹)	25,00,100.00
Non GST Turnover (₹)	45,02,000.00
Net Taxable Turnover (₹)	34,79,740.00

1. User will edit the prefilled Turnover details in this field

Filing GSTR 3: Demonstration Using Application

Dashboard > Returns > GSTR-3

GSTIN – 28AAACM1090A1Z1

Business Name – Manuj Industries Ltd.

FY – 2016-17

Return Period – April

Status – Not Filed

Due Date – 20/05/2016

Outward Supplies

Details of Outward Supplies are auto-populated from GSTR-1

Details Name	Total Taxable Value (₹)	Total IGST (₹)	Total CGST (₹)	Total SGST (₹)
Inter-State Supplies to Registered Taxpayers	1,89,86,600.00	37,97,320.00	-	-
Intra-State Supplies to Registered Taxpayers	2,00,53,300.00	-	20,05,330.00	20,05,330.00
Inter-State Supplies to Consumers	50,27,060.00	10,05,412.00	-	-
Inter-State Supplies to Consumers	49,25,000.00	-	4,92,500.00	4,92,500.00
Revision of Invoices	4,90,000.00	98,000.00	23,500.00	23,500.00
Total Tax Liability on Outward Supplies	5,89,18,190.00	51,74,232.00	25,79,168.00	25,79,168.00
Total Tax Liability on Outward Supplies	5,89,18,190.00	51,74,232.00	25,79,168.00	25,79,168.00

BACK

1. User can cross verify the prefilled data of Outward Supply

Filing GSTR 3: Demonstration Using Application

Dashboard > Returns > GSTR-3

GSTIN – 28AAACM1090A1Z1 **Business Name – Manuj Industries Ltd.**

FY – 2016-17 **Return Period – April** **Status – Not Filed** **Due Date – 20/05/2016**

Inward Supplies

Details of Inward Supplies are auto-populated from GSTR-2

Details Name	Total Taxable Value (₹)	Tax Credit (₹)		
		IGST	CGST	SGST
Inter-State Supplies Received	21,50,039.00	4,30,008.00	-	-
Intra-State Supplies Received	10,26,125.00	-	1,02,612.00	1,02,612.00
Imports	32,86,123.00	6,57,225	-	-
-	-	-	-	-
ITC Reversal	-	(1,23,000.00)	0.00	0.00

BACK

1. User can cross verify the prefilled data of inward Supply

Filing GSTR 3: Demonstration Using Application

Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Downloads

Dashboard > Returns > GSTR-3

ITC Credit

Sr. No.	Description	IGST		CGST		SGST	
		Rate (%)	Tax (₹)	Rate (%)	Tax (₹)	Rate (%)	Tax (₹)
1	Inputs	20	4,72,045.00	10	2,22,500.00	10	2,22,500.00
2	Capital Goods	20	3,74,011.00	10	5,85,456.00	10	5,85,456.00
3	Input Services	20	6,25,345.00	10	4,85,000.00	10	4,85,000.00

BACK

1. User can cross verify the prefilled data of ITC Credit

Filing GSTR 3: Demonstration Using Application

 **Goods and Services Tax** A+ A- | ▲ Ganesh Harvest Solutions ▾

Dashboard Services ▾ Notifications & Circulars ▾ Acts & Rules ▾ Downloads ▾

Dashboard > Returns > GSTR-3

Refunds claim of excess ITC in specified cases and refund/adjustment of excess tax paid earlier

Sr. No.	Description	IGST (₹)	CGST (₹)	SGST (₹)
1	Refund of ITC accumulation claimed in specified cases	68,770.00	32,400.00	32,400.00
2	Excess amount of tax paid earlier			
	A. Refund	123,400.00	90,800.00	90,800.00
	B. Adjustment to Cash ledger	250,000.00	45,390.00	45,390.00
3	Refund from Cash ledger	67,560.00	43,200.00	43,200.00
4	Bank Account Number	05687384823 ▾		

1. User can enter the amount for which refund to be claimed

Filing GSTR 3: Demonstration Using Application

Dashboard > Returns > GSTR-3

Tax Paid

Details of tax paid are auto populated from cash and ITC ledger

Sr. No.	Description	Payable (₹)	Debit no. in cash ledger	IGST (₹)	CGST (₹)	SGST (₹)	Debit no. in ITC ledger	IGST (₹)	CGS
1	Tax for Current Tax Period	83,26,253.00	C1456	9,34,076.00	7,60,420.00	7,60,420.00	I7432	18,41,342.00	20.14
2	Tax for previous Tax Periods	21,33,423.00	C3453	1,55,576.00	32,128.00	32,128.00	I0945	5,55,571.00	6.79
3	Liability on account of mismatch	125,450.00	C1134	40,000.00	28,225.00	28,225.00	I3425	10,000.00	10
5	Late fee	1,000.00	C6678	5,00.00	250.00	250.00	-	-	
6	Penalty	15,750.00	C2312	4,500.00	5,825.00	5,825.00	-	-	
7	Others(Please specify)	1,000.00	C5467	200.00	400.00	400.00	-	-	

UTILIZE CASH/ITC

BACK EDIT SAVE

1. Details of tax paid are auto populated from Cash & Electronic Credit Ledger

Filing GSTR 3: Demonstration Using Application

The screenshot displays the 'Goods and Services Tax' portal interface. At the top, there is a navigation bar with the following menu items: Dashboard, Services, Notifications & Circulars, Acts & Rules, and Downloads. The user is logged in as 'Ganesh Harvest Solutions'. The breadcrumb trail indicates the current location: Dashboard > Returns > GSTR-3. The main heading is 'TDS Credit'. A light blue notification box states: 'Details of TDS Credit are auto-populated from GSTR-2'. Below this is a table with 8 columns: Sr. No., GSTIN/GDI/of TDS Deductor, IGST (Rate (%), Tax (₹)), CGST (Rate (%), Tax (₹)), and SGST (Rate (%), Tax (₹)). The table contains three rows of data. At the bottom right of the table area, there is a pagination indicator '1-3 of 13' and a 'BACK' button.

Sr. No.	GSTIN/GDI/of TDS Deductor	IGST		CGST		SGST	
		Rate (%)	Tax (₹)	Rate (%)	Tax (₹)	Rate (%)	Tax (₹)
1	02DDDFP3434S2Z3	20	70,000.00	-	-	-	-
2	28DDDFP3434S2Z3	-	-	10	38,000.00	10	38,000.00
3	29ADECO9084R5Z4	20	90,000.00	-	-	-	-

1. Details of TDS Credit are auto populated from GSTR 2

Filing GSTR 3: Demonstration Using Application

The screenshot displays the 'Goods and Services Tax' portal interface. At the top, there is a navigation bar with the following items: 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. Below this, a breadcrumb trail shows 'Dashboard > Returns > GSTR-3'. The main heading is 'Total Tax Liability for the Month'. A light blue notification box states: 'Details of Total Tax Liability are auto-populated from GSTR-3'. Below the notification is a table with the following data:

Sr. No.	Month	Value (₹)	IGST (₹)	CGST (₹)	SGST (₹)	Type of Supply
1	April	4,55,12,545.00	35,17,817.00	22,90,459.00	22,90,459.00	Goods
2	April	22,71,644.00	18,70,073.00	2,45,434.00	2,45,434.00	Services

A 'BACK' button is located at the bottom right of the table area.

1. Details of Total Tax Liability are auto populated from GSTR 3

Filing GSTR 3: Demonstration Using Application

1. When liability is calculated, the return is created & the taxpayer will affix their DSC by clicking on DSC button. Once DSC are affixed, the button for file GSTR 3 will be enabled so that the taxpayer can file their GSTR 3
2. You can also preview the return before filing

Total Tax Liability			TDS Credit			ITC Credit		
IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
₹53,87,890	₹25,35,893	₹25,35,893	₹1,60,000	₹38,000	₹38,000	₹14,71,401	₹12,92,956	₹12,92,956

Refunds claim of excess ITC in specified cases and refund/adjustment of excess tax paid earlier

Tax Paid			Refund Claim		
IGST	CGST	SGST	IGST	CGST	SGST
₹35,53,759	₹35,32,674	₹35,32,674	₹5,04,730	₹2,11,790	₹2,11,790

BACK PREVIEW FILE GSTR-3

DSC EVC E SIGN

PAYMENTS

Demonstration: Generating Challan and Making E-Payment

- Access the www.gst.gov.in

The GST Home page is displayed.

Do's:

- Ensure that you have used the Google Chrome browser.
- Ensure that you have entered the correct URL.
- Clear the cache and browser history.

Go to **Services>Payments>Create Challan** command. The Create Challan page is displayed.



Goods and Services Tax

[Login](#)

Home

Services ▾

Notifications & Circulars ▾

Acts & Rules ▾

Downloads ▾

Registration

Payments

User Services

Create Challan

Track Payment Status

• indicates mandatory fields

Username •

Password •

LOGIN

[Forgot Username](#)

[Forgot Password](#)

i First time login: If you are logging in for the first time, click [here](#) to log in.

•Enter amount in the Tax Liability details.

Do's:

•Ensure that you have entered some amount in the Tax liability or else

Generate Challan button will not be activated.

•In the Payment Modes, select the E-Payment.

Note: Green tick will appear next to the payment mode after the selection.

•Click the Generate Challan button.

Details of Taxpayer

GSTIN 19AAAWB2695A1ZS	Email Address WB.TP2695@gmail.com	Mobile Number 9234567890
Name WB TaxPayer 2695	Address	

Tax Liability Details

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0001)	55					55
IGST(0002)	55					55
CESS(0003)	55					55
West Bengal GST(0004)	55					55
Total Challan Amount:	₹ 220 /-					
Total Challan Amount (In Words):	Rupees Two hundred Twenty Only					

Payment Modes

<input checked="" type="radio"/> E-Payment 
<input type="radio"/> Over The Counter
<input type="radio"/> NEFT/RTGS

•The Challan is generated. Select Mode of E-Payment as Net Banking.

•Select the Name of Bank as x,y,z Bank where the cash or instrument is proposed to be deposited.

•Select the checkbox for Terms and Conditions.

•Click the Make Payment button.

GST Challan

CPIN 17031900000028	Challan Generation Date 02/03/2017 18:26:47	Challan Expiry Date 17/03/2017
-------------------------------	-------------------------------------------------------	------------------------------------------

Mode of Payment :- **E-Payment**

Details Of Taxpayer

GSTIN 19AAAWB2695A1ZS	Email Address WB.TP2695@gmail.com	Mobile Number 9234567890
Name WB TaxPayer 2695	Address	

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0001)	55					55
IGST(0002)	55					55
CESS(0003)	55					55
West Bengal GST(0004)	55					55
Total Challan Amount:						₹ 220 /-
Total Challan Amount (In Words):						Rupees Two hundred Twenty Only

Select Mode of E-Payment *

Net Banking ✓

Please select a bank. *

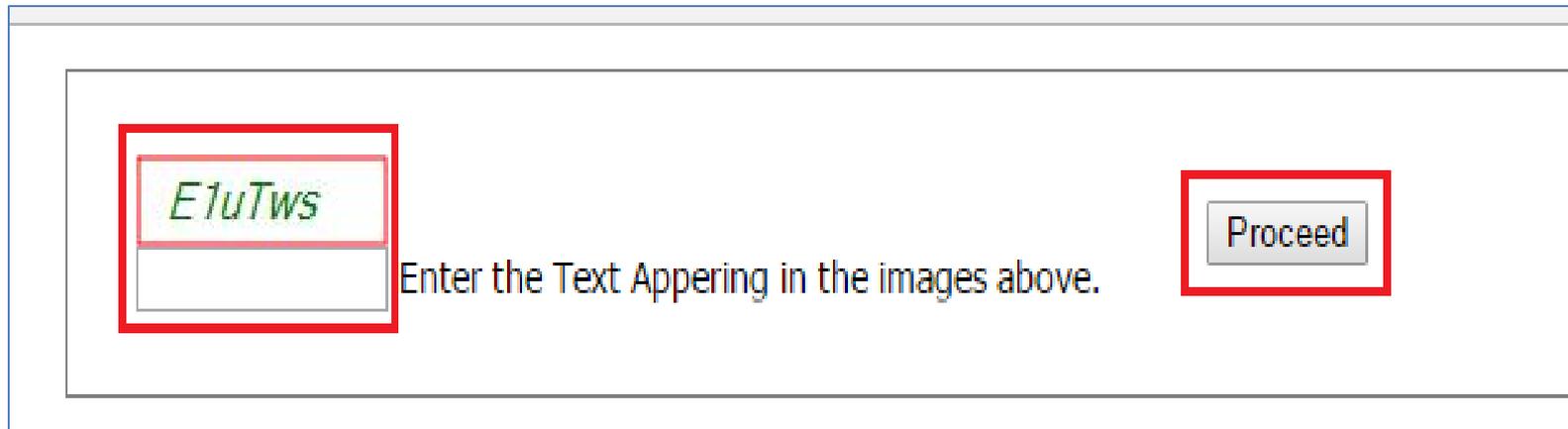
- | | |
|--------------------------------------------------------|-------------------------------------------------|
| <input type="radio"/> SYNDICATE BANK | <input type="radio"/> ALLAHABAD BANK |
| <input type="radio"/> ANDHRA BANK | <input type="radio"/> AXIS BANK |
| <input type="radio"/> BANK OF BARODA | <input type="radio"/> BANK OF INDIA |
| <input type="radio"/> BANK OF MAHARASHTRA | <input checked="" type="radio"/> CANARA BANK |
| <input type="radio"/> CENTRAL BANK OF INDIA | <input type="radio"/> CORPORATION BANK |
| <input type="radio"/> DENA BANK | <input type="radio"/> HDFC BANK |
| <input type="radio"/> ICICI BANK LTD | <input type="radio"/> IDBI BANK |
| <input type="radio"/> INDIAN BANK | <input type="radio"/> INDIAN OVERSEAS BANK |
| <input type="radio"/> JAMMU AND KASHMIR BANK LIMITED | <input type="radio"/> ORIENTAL BANK OF COMMERCE |
| <input type="radio"/> PUNJAB AND SIND BANK | <input type="radio"/> PUNJAB NATIONAL BANK |
| <input type="radio"/> STATE BANK OF BIKANER AND JAIPUR | <input type="radio"/> STATE BANK OF HYDERABAD |
| <input type="radio"/> STATE BANK OF INDIA | <input type="radio"/> STATE BANK OF MYSORE |
| <input type="radio"/> STATE BANK OF PATIALA | <input type="radio"/> STATE BANK OF TRAVANCORE |
| <input type="radio"/> UCO BANK | <input type="radio"/> UNION BANK OF INDIA |
| <input type="radio"/> UNITED BANK OF INDIA | <input type="radio"/> VIJAYA BANK |

Terms and Conditions apply.

DOWNLOAD

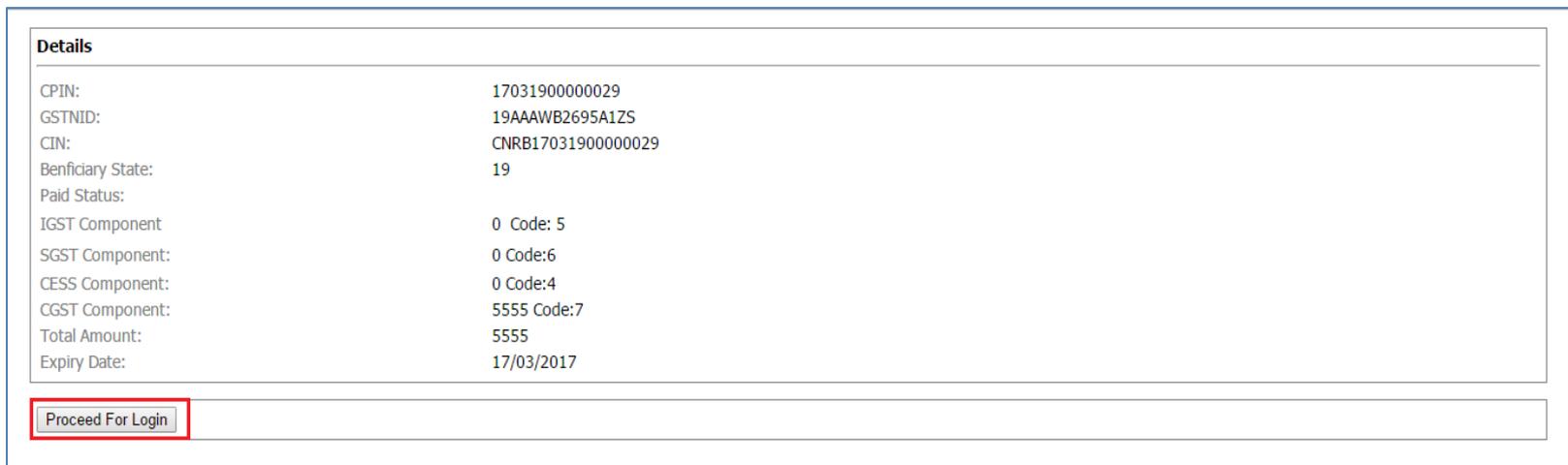
MAKE PAYMENT

Enter the captcha text,
Click the **Proceed** button.



A screenshot of a captcha verification form. On the left, there is a red-bordered box containing a white box with the green text "E1uTws" and an empty input field below it. To the right of the input field is the text "Enter the Text Appearing in the images above." Further to the right is a grey button with the text "Proceed" inside, also enclosed in a red border.

Click the **Proceed for Login** button.



A screenshot of a "Details" section. It contains a table with the following information:

CPIN:	17031900000029
GSTNID:	19AAAWB2695A1ZS
CIN:	CNRB17031900000029
Beneficiary State:	19
Paid Status:	
IGST Component	0 Code: 5
SGST Component:	0 Code:6
CESS Component:	0 Code:4
CGST Component:	5555 Code:7
Total Amount:	5555
Expiry Date:	17/03/2017

Below the table is a grey button with the text "Proceed For Login" inside, enclosed in a red border.

Canara Bank has upgraded its Internet Bar

Login

User ID:

User ID

Standard ▼

Password:

password

Sign In

- Use virtual keyboard
 Click here to enter by hovering



Best viewed with Internet Explorer Ver IE 8.0 and higher or Google Chrome, Mozilla Firefox, Safari, Opera with a resolution of 1024*768. Please upgrade your browser.

TRANSITIONAL PROVISIONS

Sec 139 – Migration of existing Tax Payers

- Existing taxpayers with valid PAN to be issued a RC on provisional basis
- Provisional Certificate to be made final after submission of certain information by the taxpayer.
- The taxpayer may seek to cancel his provisional certificate provided he is not liable to Registration under Sec 22 (turnover < 20 L /10 L) or under Sec 24 (Compulsory Registration Cases)

Sec 140(1) – Transfer of existing ITC

- Taxpayers enjoying benefit under Sec 10 (Composition Levy) do not enjoy this benefit
- For seamless transfer of credit accumulated under existing law (CENVAT/VAT), the taxpayer has to
 - Carry forward the ITC in the return relating to the period ending with the day immediately preceding the appointed day.
 - Furnish returns under the existing law for the period of six months immediately preceding the appointed date .
 - Make sure that the ITC so carried forward should be eligible credit under GST law as well and that the ITC does NOT relate to goods manufactured and cleared under exemption notifications.
- FORM GST TRAN- 1 to be filed within 90 days of the appointed day specifying therein, separately, the amount of tax or duty to the credit of which the said person is entitled under the provisions of the said section

Sec 140(2) – Transfer of existing ITC – Unavailed Capital Goods Credit

- The taxpayer can take credit of the unavailed CENVAT credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed as long as he is NOT under Sec 10 and the credit is valid credit under existing law.
- In this case, Form GST TRAN 1 should reflect
 - (i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day, and
 - (ii) the amount of duty or tax yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;

Sec 140(3) – Transfer of existing ITC

- A registered person not liable to be registered under existing law (eg., manufacturer of exempted goods etc) shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions
 - (i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
 - (ii) the said registered person is eligible for input tax credit on such inputs under this Act;
 - (iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;
 - (iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and
 - (v) the supplier of services is not eligible for any abatement under this Act:
- In this case, FORM GST TRAN 1 shall specify separately details of stock held on the appointed day;

Sec 140(3) – Transfer of existing ITC

- Where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at the rate of [forty per cent.] of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid.
- The scheme shall be available for six tax periods from the appointed date.
- Such credit of central tax shall be availed subject to satisfying the following conditions, namely,-
 - (i) Such goods were not wholly exempt from duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 or were not nil rated.
 - (ii) Document for procurement of such goods is available with the registered person.
 - (iii) Registered person availing this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2) of rule 1, submits a statement in FORM GST TRAN--- at the end of each of the six tax periods during which the scheme is in operation indicating therein the details of supplies of such goods effected during the tax period.
 - (iv) The amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in FORM GST PMT-2 on the Common Portal.

Sec 140(4)– Transfer of existing ITC

- A registered person who was manufacturing/providing goods/services that are both taxable and exempted but are now completely taxable under GST can avail credit in respect of inputs held in stock relating to both taxable and exempted goods/services subject to provisions of this section.

Sec 140(5) – Transfer of existing ITC

- A registered person shall be entitled to take, in his electronic credit ledger, credit of eligible duties and taxes in respect of inputs or input services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the existing law, subject to the condition that the invoice or any other duty or tax paying document of the same was recorded in the books of accounts of such person within a period of thirty days from the appointed day:
- Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days:
- In this case, FORM GST TRAN 1 shall show
 - the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law,
 - (ii) the description, quantity and value of the goods or services
 - (iii) the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services,
 - (iv) the date on which the receipt of goods or services is entered in the books of account of the recipient.

Sec 140(7) – Transfer of existing ITC - ISDs

- The input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as credit under this Act even if the invoices relating to such services are received on or after the appointed day.

Sec 140(8) – Transfer of existing ITC – Centralised Registrants

- Where a registered person having centralised registration under the existing law has obtained a registration under this Act, such person shall be allowed to take, in his electronic credit ledger, credit of the amount of CENVAT credit carried forward in a return, furnished under the existing law by him, in respect of the period ending with the day immediately preceding the appointed day in such manner as may be prescribed:
- Provided that if the registered person furnishes his return for the period ending with the day immediately preceding the appointed day within three months of the appointed day, such credit shall be allowed subject to the condition that the said return is either an original return or a revised return where the credit has been reduced from that claimed earlier:
- Provided further that the registered person shall not be allowed to take credit unless the said amount is admissible as input tax credit under this Act:
- Provided also that such credit may be transferred to any of the registered persons having the same Permanent Account Number for which the centralised registration was obtained under the existing law.

Sec 141 - Transitional provisions relating to job work.

- Inputs/Semi-finished goods/excisable goods removed before appointed day for Job Work must return to the principal within 6 months of the appointed day. The time period can be further extended by 2 months (By Commissioner).
- If such inputs are not returned within the period specified, the input tax credit shall be liable to be recovered.
- FORM GST TRAN-1, should specify therein, the stock or, as the case may be, capital goods held by him on the appointed day details of stock or, as the case may be, capital goods held by him as a principal at the place/places of business of his agents/branch, separately agent-wise/branch-wise.
- The goods after job work may be transferred from the said other premises on payment of tax in India or without payment of tax for exports within the period specified
- The tax on export shall not be payable, only if the manufacturer and the job-worker declare the details of the inputs or goods held in stock by the job-worker on behalf of the manufacturer on the appointed day in such form and manner and within such time as may be prescribed.

Sec 142 – Miscellaneous Provisions

- Where any goods on which duty, if any, had been paid under the existing law at the time of removal thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the registered person shall be eligible for refund of the duty paid under the existing law where such goods are returned by a person, other than a registered person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer:
- Provided that if the said goods are returned by a registered person, the return of such goods shall be deemed to be a supply.

Sec 142 – Miscellaneous Provisions

- Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods or services or both is revised upwards on or after the appointed day, the registered person who had removed or provided such goods or services or both shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act;

Sec 142 – Miscellaneous Provisions

- Every claim for refund filed by any person before, on or after the appointed day, for refund of any amount of CENVAT credit, duty, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944:
- Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse:
- Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

Sec 142 – Miscellaneous Provisions

- Every claim for refund filed after the appointed day for refund of any duty or tax paid under existing law in respect of the goods or services exported before or after the appointed day, shall be disposed of in accordance with the provisions of the existing law:
- Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse:
- Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act.
- Every claim filed by a person after the appointed day for refund of tax paid under the existing law in respect of services not provided shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944.

Sec 142 – Miscellaneous Provisions

- Every proceeding of appeal, review or reference relating to a claim for CENVAT credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of existing law, and any amount of credit found to be admissible to the claimant shall be refunded to him in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act:
- Provided that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act;
- Every proceeding of appeal, review or reference relating to recovery of CENVAT credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of existing law and if any amount of credit becomes recoverable as a result of such appeal, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

Sec 142 – Miscellaneous Provisions

- Every proceeding of appeal, review or reference relating to any output duty or tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and if any amount becomes recoverable as a result of such appeal, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of duty or tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

Sec 142 – Miscellaneous Provisions

- every proceeding of appeal, review or reference relating to any output duty or tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and any amount found to be admissible to the claimant shall be refunded to him in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub- section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act.
- where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes recoverable from the person, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act;
- (b) where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes refundable to the taxable person, the same shall be refunded to him in cash under the said law, notwithstanding anything to the contrary contained in the said law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

Sec 142 – Miscellaneous Provisions

- where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount 25 of CENVAT credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act;
- where any return, furnished under the existing law, is revised after the appointed day but within the time limit specified for such revision under the existing law and if, pursuant 30 to such revision, any amount is found to be refundable or CENVAT credit is found to be admissible to any taxable person, the same shall be refunded to him in cash under the existing law, notwithstanding anything to the contrary contained in the said law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

Sec 142 – Miscellaneous Provisions

- Save as otherwise provided in this Chapter, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.
- where tax was paid on any supply both under the Value Added Tax Act and under Chapter V of the Finance Act, 1994, tax shall be leviable under this Act and the taxable person shall be entitled to take credit of value added tax or service tax paid under the existing law to the extent of supplies made after the appointed day and such credit shall be calculated in such manner as may be prescribed.

Sec 142 – Miscellaneous Provisions

- Where any goods sent on approval basis, not earlier than six months before the appointed day, are rejected or not approved by the buyer and returned to the seller on or after the appointed day, no tax shall be payable thereon if such goods are returned within six months from the appointed day:
- Provided that the said period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:
- Provided further that the tax shall be payable by the person returning the goods if such goods are liable to tax under this Act, and are returned after a period specified in this sub-section:
- Provided also that tax shall be payable by the person who has sent the goods on approval basis if such goods are liable to tax under this Act, and are not returned within a period specified in this sub-section.

THANK YOU