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

Format of GSTIN

22 AAAAA00000A 1 Z 5

<table>
<thead>
<tr>
<th>State Code</th>
<th>Permanent Account Number (PAN)</th>
<th>Entity number of Alphabet 'Z' by default Check sum digit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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
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

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

Mobile OTP*

Email OTP*

* indicates mandatory fields

1. Fill OTP sent to Mobile
2. Fill OTP sent to Email Address

Click here to resend the OTP

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

BACK PROCEED
Your Temporary Registration Number (TRN) is 12170000002TRN. Click here to go to Login with Temporary Registration Number.

7. Temporary Reference Number (TRN) is generated
8. Click here link to login
New Registration

* indicates mandatory fields

- New Registration
- Temporary Registration Number (TRN)

Temporary Registration Number (TRN)*

Enter Temporary Registration Number (TRN)

PROCEED

9. Enter the TRN
10. Click Proceed
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

<table>
<thead>
<tr>
<th>Registration</th>
<th>Amendment</th>
<th>Cancellation</th>
</tr>
</thead>
<tbody>
<tr>
<td>15 Days</td>
<td>7 Days</td>
<td>7 Days</td>
</tr>
</tbody>
</table>

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

- You can select a preferred language from the given list.

<table>
<thead>
<tr>
<th>Code</th>
<th>Language</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASS</td>
<td>Assamese</td>
</tr>
<tr>
<td>BEN</td>
<td>Bengali</td>
</tr>
<tr>
<td>ENG</td>
<td>English</td>
</tr>
<tr>
<td>GUJ</td>
<td>Gujarati</td>
</tr>
<tr>
<td>HIN</td>
<td>Hindi</td>
</tr>
<tr>
<td>KAN</td>
<td>Kannada</td>
</tr>
<tr>
<td>MAL</td>
<td>Malayalam</td>
</tr>
<tr>
<td>MAR</td>
<td>Marathi</td>
</tr>
<tr>
<td>ORI</td>
<td>Oriya</td>
</tr>
<tr>
<td>PUN</td>
<td>Punjabi</td>
</tr>
<tr>
<td>TAM</td>
<td>Tamil</td>
</tr>
<tr>
<td>TEL</td>
<td>Telugu</td>
</tr>
<tr>
<td>URD</td>
<td>Urdu</td>
</tr>
</tbody>
</table>
1. From here on, your registration application can be divided into two parts:

- The Head - the upper portion of the application that has all the main sections of your applications
- The Body - the rest of the application in which you will fill in all the details
Head of the Registration Form

- 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.
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

Don’t forget to mark your Primary Authorised Signatory!

You can add up to 10 Authorised Signatories.
Good & Services

Details of Goods / Commodities Supplied by the Business

Please specify top 5 goods / commodities supplied by you

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>HSN Code</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>85164000</td>
<td>Electric Smoothing Irons</td>
</tr>
<tr>
<td>2</td>
<td>85163300</td>
<td>Hand Drying Apparatus</td>
</tr>
<tr>
<td>3</td>
<td>85167200</td>
<td>Nova Oven Toasters</td>
</tr>
<tr>
<td>4</td>
<td>85168000</td>
<td>Electric Heating Resistors</td>
</tr>
<tr>
<td>5</td>
<td>85167910</td>
<td>Electro Thermic Fluid Heater</td>
</tr>
</tbody>
</table>

Please specify Top 5 goods & Top 5 commodities only
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

You can add up to 10 business bank accounts.
Verification

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

Verification
- I hereby solemnly affirm and declare that to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory*
- Prasana Rajasekaran

Designation
- Chief Account Officer

Date
- 10/08/2016

DSC is compulsory for Companies & LLP
1. Congratulations! You have successfully submitted your GST Registration Application.

Thank you for submission.

System will verify/validate the information submitted after which acknowledgement will be sent in the next 15 minutes.
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

Precondition: Taxpayer has submitted application successfully & ARN has been generated

Taxpayer goes to GST Services
selects the sub-menu
Registration
Under Registration, click on ‘Track Application Status’
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

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

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.

#### Details of your business

<table>
<thead>
<tr>
<th>Legal Name of Business</th>
<th>Trade Name</th>
<th>Constitution of Business</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jyothi Patil</td>
<td>Ganesh Harvest Solution</td>
<td>Proprietorship</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PAN of the Business</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ASMP6422N</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>State Jurisdiction</th>
<th>Center Jurisdiction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Karnataka</td>
<td>SGSTO - 015</td>
<td>Commissioner II, Division - C, Range N</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Option for Composition</th>
<th>Composition Declaration</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>YES - 4 Lakh</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of Commencement of Business</th>
<th>Date on which liability to pay tax arises</th>
<th>Are you a Casual Deale?</th>
</tr>
</thead>
<tbody>
<tr>
<td>31/07/2016</td>
<td>30/07/2016</td>
<td>NO</td>
</tr>
</tbody>
</table>
Processing New Registration Applications: Application Review

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.
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 ISO Registration?**

- **YES**

**Do you want TDS Deductor Registration?**

- **YES**

**Do you want to register as an Exempted Supplier?**

- **NO**

**Existing Registrations**

<table>
<thead>
<tr>
<th>Type of Registration</th>
<th>Registration Number</th>
<th>Date of Registration</th>
</tr>
</thead>
<tbody>
<tr>
<td>State VAT Registration (TIN)</td>
<td>29180630704</td>
<td>01/07/2016</td>
</tr>
<tr>
<td>CST Registration No</td>
<td>29180630704</td>
<td>01/07/2016</td>
</tr>
<tr>
<td>Service Tax Registration</td>
<td>ASMPP0324NST001</td>
<td>13/01/2016</td>
</tr>
</tbody>
</table>

**Document Upload**

- [ProofOfCoB.pdf](#)

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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.
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.
1. After approval, directly Registration certificate is issued.
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.
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 a 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
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 GSTR3 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

GSTR 1
10th of every month

GSTR 2
15th of every month

GSTR 3
20th of every month

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

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

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**Your request is being processed with reference id: 154a68bcc. Click Here for update**

**GSTIN - 07AAADLO500A1ZI**  
**Business Name - DL TaxPayer 500 Ltd**  
**FY - 2016-17**  
**Return Period - February**  
**Status - Not Filed**  
**Due Date -**

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**B2B Invoices - Receiver Wise Summary**

- No Invoices found.
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**.
You will be directed to the GSTR 1 landing page and the B2B tile in GSTR 1 will reflect the number of invoices added.
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.
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**).
Filing GSTR 2: Demonstration Using Application

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

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

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
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.
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

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
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**

<table>
<thead>
<tr>
<th>ITC Received</th>
<th>ITC Reversal</th>
<th>Tax Liability (Advance Payment)</th>
<th>Tax Paid Under Reverse Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>ITC Availed Earlier</td>
<td>ITC Reversal</td>
<td>Taxable Value</td>
<td>Tax Paid</td>
</tr>
<tr>
<td>₹1,94,640</td>
<td>₹1,02,000</td>
<td>₹3,01,410</td>
<td>₹60,282</td>
</tr>
<tr>
<td>Pending for Action NA</td>
<td>Pending for Action NA</td>
<td>Pending for Action NA</td>
<td>Pending for Action NA</td>
</tr>
</tbody>
</table>

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

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

1. From the landing page of returns, select return filing period (Financial Year + Month)
2. Click on GENERATE under GSTR 3
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.
1. User will edit the prefilled Turnover details in this field
1. User can cross verify the prefilled data of Outward Supply
1. User can cross verify the prefilled data of inward Supply
1. User can cross verify the prefilled data of ITC Credit
### Filing GSTR 3: Demonstration Using Application

**Goods and Services Tax**

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

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Description</th>
<th>IGST (₹)</th>
<th>CGST (₹)</th>
<th>SGST (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Refund of ITC accumulation claimed in specified cases</td>
<td>63,770.00</td>
<td>32,400.00</td>
<td>32,400.00</td>
</tr>
<tr>
<td>2</td>
<td>Excess amount of tax paid earlier</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A.</td>
<td>Refund</td>
<td>123,400.00</td>
<td>90,800.00</td>
<td>90,800.00</td>
</tr>
<tr>
<td>B.</td>
<td>Adjustment to Cash ledger</td>
<td>250,000.00</td>
<td>45,390.00</td>
<td>45,390.00</td>
</tr>
<tr>
<td>3</td>
<td>Refund from Cash ledger</td>
<td>67,560.00</td>
<td>43,200.00</td>
<td>43,200.00</td>
</tr>
<tr>
<td>4</td>
<td>Bank Account Number</td>
<td>09987384823</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Key Points:**

1. User can enter the amount for which refund to be claimed.
Filing GSTR 3: Demonstration Using Application

1. Details of tax paid are auto populated from Cash & Electronic Credit Ledger
Filing GSTR 3: Demonstration Using Application

1. Details of TDS Credit are auto populated from GSTR 2
Filing GSTR 3: Demonstration Using Application

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Month</th>
<th>Value (₹)</th>
<th>IGST (₹)</th>
<th>CGST (₹)</th>
<th>SGST (₹)</th>
<th>Type of Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>April</td>
<td>45,12,545.00</td>
<td>35,17,817.00</td>
<td>22,90,459.00</td>
<td>22,90,459.00</td>
<td>Goods</td>
</tr>
<tr>
<td>2</td>
<td>April</td>
<td>22,71,644.00</td>
<td>18,70,073.00</td>
<td>2,45,434.00</td>
<td>2,45,434.00</td>
<td>Services</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Total Tax Liability</th>
<th>TDS Credit</th>
<th>ITC Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>IGST</td>
<td>CGST</td>
<td>SGST</td>
</tr>
<tr>
<td>₹53,87,890</td>
<td>₹25,35,893</td>
<td>₹20,35,893</td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Tax Paid</th>
<th>Refund Claim</th>
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</thead>
<tbody>
<tr>
<td>IGST</td>
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</tr>
<tr>
<td>₹35,53,750</td>
<td>₹35,32,674</td>
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</tbody>
</table>
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.
Track Payment Status

* indicates mandatory fields

Username

Enter Username

Password

Enter Password

LOGIN

Forgot Username

Forgot Password

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.
• 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

<table>
<thead>
<tr>
<th>CPIN</th>
<th>Challan Generation Date</th>
<th>Challan Expiry Date</th>
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</thead>
<tbody>
<tr>
<td>170319000000028</td>
<td>02/03/2017 18:28:47</td>
<td>17/03/2017</td>
</tr>
</tbody>
</table>

**Details Of Taxpayer**

- **GSTIN**: 19AAAAW62693A1Z5
- **Email Address**: WB.TP2693@gmail.com
- **Mobile Number**: 9234567890

**Name**: WB TaxPayer 2693

**Address**:

**Details of Deposit**

<table>
<thead>
<tr>
<th>CGST (0001)</th>
<th>Tax (₹)</th>
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</thead>
<tbody>
<tr>
<td>IGST (0002)</td>
<td>Interest (₹)</td>
<td>55</td>
</tr>
<tr>
<td>CESS (0003)</td>
<td>Penalty (₹)</td>
<td>55</td>
</tr>
<tr>
<td>West Bengal GST (0004)</td>
<td>Fees (₹)</td>
<td>55</td>
</tr>
</tbody>
</table>

**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**

- CANARA BANK

- **Terms and Conditions apply**

- **Make Payment**

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

Click the **Proceed for Login** button.

<table>
<thead>
<tr>
<th>Details</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>CPIN:</td>
<td>170319000000029</td>
</tr>
<tr>
<td>GSTNID:</td>
<td>19AAWB2695A1ZS</td>
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<tr>
<td>CIN:</td>
<td>CNRB170319000000029</td>
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<tr>
<td>Beneficiary State:</td>
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<td>Paid Status:</td>
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<tr>
<td>IGST Component:</td>
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<tr>
<td>SGST Component:</td>
<td>0 Code: 6</td>
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<td>5555 Code: 7</td>
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<tr>
<td>CGST Component:</td>
<td>5555 Code: 7</td>
</tr>
<tr>
<td>Total Amount:</td>
<td>5555</td>
</tr>
<tr>
<td>Expiry Date:</td>
<td>17/03/2017</td>
</tr>
</tbody>
</table>
Canara Bank has upgraded its Internet Bar Login

User ID:

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 recoverable 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