

Advisory on mandatory Sequential Filing of GSTR-7 Returns as per Notification No. 17/2024

Dec 4th, 2024

Multiple tickets have been received regarding sequential filing of return in Form GSTR-7. Taxpayers are referencing FAQs for the same, wherein "it is not mandatory" is mentioned.

To clarify, It is to inform that following changes have been introduced in the return filing process for GSTR-7 with effect from 01.11.2024 onwards.

Sequential Filing of GSTR-7:

As per Notification No. 17/2024-Central Tax, dated 27th September 2024, effective from the 01.11.2024, GSTR-7 filing has been made sequential from the October tax period. Hence, GSTR-7 return is to be filed in chronological order, beginning with the return period of October 2024. It is pertinent to mention that for a month in which no deduction have been made, deductors need to file Nil return for the same month.

For any further assistance, taxpayers may contact the GSTN helpdesk.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Haryana, Manipur, Meghalaya and Tripura

Dec 8th, 2024

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1.Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

2.The above-said functionality has been developed by GSTN. It has been rolled out in Haryana, Manipur, Meghalaya and Tripura on **7th December 2024**.

3.The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a)A Link for OTP-based Aadhaar Authentication OR

(b)A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4.If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5.However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Haryana, Manipur, Meghalaya and Tripura.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

8.At the time of the visit of GSK, the applicant is required to carry the following details/documents

(a)a copy (hard/soft) of the appointment confirmation e-mail

(b)the details of jurisdiction as mentioned in the intimation e-mail

(c)Aadhaar Card and PAN Card (Original Copies)

(d)the original documents that were uploaded with the application, as communicated by the intimation e-mail.

9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

10.The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.

11.The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.

Advisory on difference in value of Table 8A and 8C of Annual Returns FY 23-24

Dec 9th, 2024

As per the Notification No 12/2024 Central Tax dated 10th July 2024 read with Notification No.20/2024-Central Tax Dated 8th October 2024, for FY 2023-24 onwards, the total credit available for inwards supplies shall be auto-populated in the table 8A of Form GSTR 9 from GSTR-2B of the FY 23-24. Further, in table 8C of Form GSTR-9 total value of ITC on inwards supplies received during the FY but availed in next FY up to specified period, need to be filled manually.

2. Various tickets are received, wherein concerns have been raised regarding possible mismatch between the values of table 8A and 8C of Form GSTR-9 for FY 23-24. It is pertinent to mention that for FY 22-23 in table 8A of Form GSTR-9, values were getting auto populated from GSTR-2A however for FY 23-24 same are being auto populated from GSTR-2B. Therefore, to some extent, in Form GSTR-9 of FY 23-24, values in Table 8A will be inflated in respect of FY 22-23 at the same time values will be lower than expected in respect of FY 23-24, hence there will be a mismatch between the two tables i.e. 8A and 8C. Few scenarios in this regard are advised hereunder: -

Sr. No.	Issue	Reporting in GSTR 9
1	Invoice having the date of FY 23-24 but the supplier has reported in the GSTR 1 after the due date of March'24. As a result, this amount is not auto populated in the Table 8A of GSTR 9 for FY 2023-24 because it is the part of next years GSTR 2B. How to report such transaction in the GSTR 9 of FY 23-24?	Taxpayer shall report such ITC in the Table 8C and in Table 13 as this is the ITC of FY 2023-24. This is in line with the instructions to the Table 8C and Table 13 of GSTR 9
2	Invoice belongs to FY 23-24 and ITC has been claimed in FY 23-24. Due to payment not made to supplier within 180 days, ITC was reversed in 23-24 as per the second proviso to section 16(2) and this ITC is reclaimed in next Year FY 2024-25, after making the payment to supplier. How to report such transaction in the GSTR 9 of FY 23-24?	This reclaimed ITC shall be reported in the table 6H of GSTR 9 for FY 24-25 hence not in the Table 8C and Table 13 of GSTR 9 of FY 2023-24. This is in line with the Instruction to the Table 13 given in the Notified Form GSTR 9. Similar reporting is applicable for the ITC reclaimed as per Rule 37A
3	Invoice belongs to FY 2023-24 but goods not received in 23-24 therefore ITC is claimed in Table 4A5 of GSTR 3B and reversed in Table 4B2 as per the guidelines of Circular 170 and such ITC reclaimed in next FY 2024-25 till the specified time period. How to report such transaction in the GSTR 9 of FY 23-24?	Taxpayer shall report such reclaimed ITC in the Table 8C and Table 13 as this is the ITC of FY 2023-24.

4	Invoice belongs to FY 22-23 which is appearing in the Table 8A of GSTR 9 of FY 23-24 , as the supplier would have reported the same in GSTR 1 after the due date of filing of GSTR-1 for the tax period of March 23. How to report such transaction in the GSTR 9 of FY 23-24?	This is the ITC of last year (2022-23) and was auto populated in table 8A of GSTR-9 of FY 22-23. Hence, aforesaid value need not to be reported in the table 8C and Table 13 of GSTR-9 for FY 23-24. This is in line with the instruction no 2A given for the notified form GSTR 9 which states that Table 4,5,6 and Table 7 should have the details of current FY only
5	Where to report the reclaim of ITC for an Invoice which belongs to FY 2023-24, and which is claimed, reversed and reclaimed in the same year?	As already clarified by the CBIC press release 3rd July 2019 in the para k, It may be noted that the label in Table 6H clearly states that information declared in Table 6H is exclusive of Table 6B. Therefore, information of such input tax credit is to be declared in one of the rows only. Further, as the claim and reclaim is reported only in one row therefore the same should not be reported in the reversal under table 7 of GSTR 9 of FY 23-24.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Chhattisgarh, Goa and Mizoram

Dec 15th, 2024

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.
2. The above-said functionality has been developed by GSTN. It has been rolled out in Chhattisgarh, Goa and Mizoram on **15th December 2024**.

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Chhattisgarh, Goa and Mizoram.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

8. At the time of the visit of GSK, the applicant is required to carry the following details/documents

(a) a copy (hard/soft) of the appointment confirmation e-mail

(b) the details of jurisdiction as mentioned in the intimation e-mail

(c) Aadhaar Card and PAN Card (Original Copies)

(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.

9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.

11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.

Advisory on Updates to E-Way Bill and E-Invoice Systems

Dec 17th, 2024

GSTN is pleased to announce that NIC will be rolling out updated versions of the E-Way Bill and E-Invoice Systems effective from **1st January 2025**. These updates are aimed at enhancing the security of the portals, in line with best practices and government guidelines.

2. Multi-Factor Authentication (MFA):

One of the key changes involves the implementation of Multi-Factor Authentication (MFA). Currently, MFA, which requires login using a username, password, and OTP (sent to the registered mobile number, Sandes app, or similar platforms), is mandatory for taxpayers with an Annual Aggregate Turnover (AATO) exceeding Rs 100 Crores since **20th August 2023** and optional for those with AATO exceeding Rs 20 Crores since **11th September 2023**.

a) Starting **1st January 2025**, MFA will become mandatory for taxpayers with AATO exceeding Rs 20 Crores, from **1st February 2025** for those with AATO exceeding Rs 5 Crores, and from **1st April 2025** for all other taxpayers and users.

b) Taxpayers are encouraged to activate and start using MFA immediately, and detailed instructions are available on the E-Invoice and E-Way Bill portals. It is advised to ensure that the registered mobile number is updated with your GSTIN.

3. Restricting the period of EWB generation from the date of base document:

The generation of E-Way Bills will be restricted to documents dated within **180 days** from the date of generation. For instance, documents dated earlier than **5th July 2024** will not be eligible for E-Way Bill generation starting **1st January 2025**.

4. Restricting the extension of EWB for specific time/period from the eWB generation date:

Furthermore, the extension of E-Way Bills will be limited to **360 days** from their original date of generation. For example, an E-Way Bill generated on **1st January 2025** can only be extended up to **25th December 2025**.

Taxpayers are requested to familiarize themselves with these updates and incorporate the necessary adjustments into their compliance processes. For additional details, please visit the respective portals.

Advisory for Entry of RR No./eT-RRs in EWB system Post EWB-FOIS Integration

Dec 18th, 2024

Subject: Guidance for Accurate Entry of **RR No./eT-RRs** following the Integration of E-Way Bill (EWB) with Freight Operation Information System (FOIS) system of Indian Railways.

Dear Taxpayers,

This advisory is being issued to inform you that the FOIS of Indian Railways has now been integrated with the E-Way Bill (EWB) system via Application Programming Interfaces (APIs).

In light of this, it is important that taxpayers follow the correct process for entering RR no (Railway Receipt Number)/eT-RRs. into the EWB system. Adherence to the guidelines below will help avoid any potential discrepancies or mismatches.

1. Applicability of RR No./eT-RRs Entry in the EWB System

Taxpayers transporting goods via the Indian Railways FOIS must ensure the correct entry of the number or **RR No./eT-RRs** in the EWB system. The format for entering **RR No./eT-RRs** has been standardized to ensure consistency and accuracy.

2. Updating Part-B of EWB for Rail Transportation

a) Suppliers with a pre-existing E-Way Bill (EWB) for goods transported from the factory to the railway station, and who are subsequently transporting goods by rail under the FOIS, must follow these steps:

i. Update **Part-B** of the E-Way Bill using the "Multi-Transport Mode" option on the EWB portal.

ii. In the updated section, select **Rail** as the mode of transport..

After selecting this option, the system will prompt you to enter the corresponding **RR No./eT-RRs**

3. RR Number/eT-RRs for FOIS

For goods transported via the Freight Operations Information System (FOIS) the RR number shall be entered in the following format in the EWB system.

Format: **F<FromStationCode><RR No>**

For eg: If the goods are dispatched from the station SJWT and RR no. is 123456789 then the same needs to be entered as FSJWT123456789

4. EWB and RR No./eT-RRs Validation

After entering the **RR No./eT-RRs** into the EWB system:

a) The EWB system will validate the **RR No./eT-RRs** against the data received from the FOIS.

b) If a mismatch is detected or the **RR No./eT-RRs** is not found in the database, an alert will be generated. Thus it is strongly advised that taxpayers ensure the correct entry of **RR No./eT-RRs** to avoid future discrepancies

5. Importance of Accurate Entry

It is crucial for taxpayers to ensure that the RR number/eT-RRs is entered correctly in the EWB system to allow smooth tracking and verification of goods being transported via Indian Railways. Accurate entry will also facilitate the validation process and avoid unnecessary delays or complications.

6. Assistance and Clarifications

For further assistance or if there are any discrepancies in entering **RR No./eT-RRs** taxpayers are encouraged to raise a ticket with the support team, clearly mentioning the **RR No./eT-RRs**.

The customers who are transporting goods using Railway FOIS system shall adhere to the guidelines issued by Indian Railways for e-Demand customers.

We appreciate your cooperation in ensuring compliance with these guidelines.

Issued by: GST Network (GSTN)

Date: ## December 2024

Advisory for Entry of Receipt Numbers Pertaining to Leased Wagons in the E-Way Bill System

Dec 23rd, 2024

Subject: Guidelines for Accurate Entry of Receipt Numbers in the E-Way Bill (EWB) System for Leased Wagons

Dear Taxpayers,

This advisory is issued to provide specific instructions for entering Receipt Numbers related to Leased Wagons in the E-Way Bill (EWB) system.

Advisories have already been issued regarding the correct format for entering Parcel Way Bill (PWB) numbers and Railway Receipt (RR) numbers for goods transported under the Parcel Management System (PMS) and the Freight Operations Information System (FOIS). This advisory focuses on the requirements specific to Leased Wagons.

1. Prefixing Receipt Numbers in the EWB System

- a) Taxpayers transporting goods via Leased Wagons must prefix Receipt Numbers with the identifier "L" when entering them into the EWB system.
- b) Similarly, the taxpayers transporting goods via PMS and FOIS have already been advised to enter PWB/RR numbers with Prefix P for PMS and F for FOIS systems (refer to the advisories issued for PMS and FOIS). Users will be mandated to input PWB/RR numbers with the appropriate prefixes to ensure proper validation in the EWB system. These changes would come into effect from Jan 1st, 2025.

2. Updating Part-B of the EWB for Rail Transport

While generating an EWB for goods transported by rail, taxpayers should:

- a) Select the transport mode as "Rail" in Part-B of the EWB using the "Multi-Transport Mode" option on the EWB portal.
- b) Enter the Receipt Number with the prefix "L" to indicate that the transport is via Leased Wagons.

3.Format for Number Entry in the EWB System

Taxpayers must use the following format when entering Receipt Numbers related to Leased Wagons:

L <Receipt Number>

Example:

For a Leased Wagon Receipt number: L123456789

4.Validation Process in the EWB System

Once the Receipt Number is entered:

- a) The system will validate the entry against the designated database for Leased Wagons.
- b) In case of discrepancies such as mismatched or missing numbers, taxpayers will receive an alert and must correct the entry promptly.

5. Assistance and Support

For further assistance or clarification regarding the entry of Receipt Numbers for Leased Wagons, taxpayers may:

- Raise a ticket with the EWB support team through the support portal.
- Provide the details of the entry, including the prefix used, for quick resolution.

Your adherence to these guidelines will ensure the efficient processing of E-Way Bills and smooth transportation of goods via the rail network

Issued by: GST Network (GSTN)

Date: ## December 2024

Advisory for Waiver Scheme under Section 128A

Dec 29th, 2024

1. Taxpayer's attention is invited to the advisory on the above subject issued by GSTN on 08.11.2024. The link for the said advisory is given here:

<https://services.gst.gov.in/services/advisoryandreleases/read/546>

2. Under the waiver scheme, for a demand notice or statement or order which has been issued under Section 73 for the tax periods between July 2017 & March 2020, the taxpayers are required to file an application either in FORM GST SPL-01 or SPL02 in GST portal accordingly. **Presently, Form GST SPL 02 is made available in the GST portal. Form GST SPL 01 will be available soon in the GST portal.**

3. The process of filing SPL-02 electronically is detailed in below document:

https://tutorial.gst.gov.in/downloads/news/help_document_on_filing_of_spl_02.pdf

4. Difficulty if any faced by the taxpayers may be reported to <https://selfservice.gstsystem.in> by raising a ticket under category "**Issues related to Waiver Scheme**".

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Arunachal Pradesh

Dec 31th, 2024

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

2. The above-said functionality has been developed by GSTN. It has been rolled out in Arunachal Pradesh on **28th December 2024**.

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Arunachal Pradesh.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

8. At the time of the visit of GSK, the applicant is required to carry the following details/documents

(a) a copy (hard/soft) of the appointment confirmation e-mail

(b) the details of jurisdiction as mentioned in the intimation e-mail

(c) Aadhaar Card and PAN Card (Original Copies)

(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.

9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.

11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.
