

Advisory: Time Limit for Reporting e-Invoice on the IRP Portal – Lowering of Threshold to AATO 10 Crores and Above

Nov 5th, 2024

Dear Taxpayers,

1. With reference to the earlier advisory dated 13th September 2023 (<https://einvoice.gst.gov.in/einvoice/newsandupdates/read-602>), where a time limit of 30 days for reporting e-Invoices on IRP portals for taxpayers with an AATO of 100 crores and above was implemented, the threshold has now been lowered to cover taxpayers with an AATO of 10 crores and above.
2. Therefore, from 1st April 2025, taxpayers with an AATO of 10 crores and above would not be allowed to report e-Invoices older than 30 days from the date of reporting on IRP portals.
3. This restriction would apply to all document types (Invoices/Credit Notes/Debit Notes) for which an IRN is to be generated.
4. For example, if an invoice is dated 1st April 2025, it cannot be reported after 30th April 2025. The validation built into the invoice registration portals (IRP) would disallow the user from reporting the e-Invoice after the 30-day window. Hence, it is essential for taxpayers to ensure that they report the e-Invoice within the 30-day window provided by the new time limit.
5. It is further clarified that there would be no such reporting restriction on taxpayers with an AATO of less than 10 crores as of now.
6. To provide sufficient time for taxpayers to comply with this requirement, the above limit would come into effect from 1st April 2025 onwards.

Advisory for Form GST DRC-03A

Nov 5th, 2024

1. It has been observed that some taxpayers have paid the demanded amount vide DRC 07/DRC 08/MOV 09/MOV 11/APL 04 through DRC-03 instead of using payment facility 'Payment towards demand' available on GST portal. This led to a situation where demand has been paid by the taxpayer, however the demand is not closed in the electronic liability register. To address this issue, the government has notified a new form named GST DRC-03A which was notified vide Notification No. 12/2024 dated. 10th July 2024.
2. Accordingly, GSTN has developed the new Form GST DRC-03A on GST portal which is available now to adjust the paid amount through DRC-03 against the corresponding demand order. Therefore, it is advised to the taxpayers to use the DRC-03A form to link the payment made vide DRC-03 with the demand order. Only DRC-03 forms where the cause of payment is either 'Voluntary' or 'Others' can be used in the Form GST DRC-03A.
3. Taxpayers will be required to enter the ARN of the DRC-03 along with the relevant demand order number on the portal. Upon entering the ARN and selecting the demand order number of any outstanding demand, the system will auto-populate relevant information of the DRC-03 form as well as from the specified demand order against which the payment is to be adjusted.
4. Once the adjustment is made, corresponding entries will automatically be posted in the taxpayer's liability ledger to reflect the updated status of demands.
5. For detailed process, please click on [Detailed Advisory](#).
6. Taxpayer may refer to the [FAQs](#) on the same topic.
7. In case taxpayers face any technical issue, a ticket shall be raised under category 'DRC-03A-Filing' on Grievance Redressal Portal: <https://selfservice.gstsystem.in>

Advisory related to 'Other Territory' applications

Nov 7th, 2024

Dear Taxpayers,

As per Notification No. 2/2017-Central Tax dated 19th June, 2017 read with Trade Notice No. 01/2017-Central Tax dated 21st June, 2017 issued by Office of the Chief Commissioner of Central Excise, Mumbai Zone I and GST Trade Notice No. 002/2017 dated 20th June, 2017 issued by Central Excise Zone, Chennai, the applicant applying for new registration application and selecting the category of 'Other Territory' in the tab of State/UT in Part-A of GST registration form, shall only be administered under 'Mumbai South' or 'Chennai North' Commissionerate's and shall select centre jurisdiction as follows:

1. For 'Other Territory' pertaining to the continental shelf and exclusive economic zone contiguous to the western coast of India adjacent to States/ Union Territories of Gujarat, Maharashtra, Goa, Daman and Diu, Karnataka, Kerala and Lakshadweep, the applicant shall select as :

Commissionerate: 'Mumbai South'

Division: 'Division 1'

Range: Range I- A-D (as per first alphabet of applicant's name)

Range II- E-H

Range III- I-M

Range IV- N-R

Range IV- N-R

Range V- S-Z

2. For 'Other Territory' pertaining to the continental shelf and exclusive economic zone contiguous to the eastern coast of India adjacent to States/ Union Territories of West Bengal, Odisha, Andhra Pradesh, Puducherry, Tamil Nadu and Andaman and Nicobar Islands, the applicant shall select as:

Commissionerate: 'Chennai North'

Division: Any of the divisions corresponding to 'Chennai North' which will be displayed in the dropdown.

Range: Any of the ranges corresponding to selected division which appear in the dropdown.

The applicant is advised to select the division and range corresponding to 'Chennai North' Commissionerate as per the first alphabet of applicant's name as mentioned in the trade notice which is available on the following link (Page 1 to 13):

<https://gstchennai.gov.in/pdf/cco-gst-trade-notice-2017/GST%20Trade%20Notice%20No.002.2017%20Dt.20.06.2016.PDF>

ADVISORY FOR WAIVER SCHEME UNDER SECTION 128A

Nov 8th, 2024

For reducing the tax disputes and to provide a big relief to the taxpayers, GST Council in its 53rd meeting held on 22nd June, 2024 had recommended for waiver of interest and penalties in the demand notices or orders issued under Section 73 of the CGST Act, 2017 (i.e. the cases not involving fraud, suppression or wilful misstatement, etc.) for the Financial years 2017-18, 2018-19 and 2019-20. To avail this waiver, the condition is that the full tax demanded is paid on or before 31.03.2025.

In view of the above, Rule 164 of CGST rules, 2017 was notified through *Notification No. 20/2024 dated*. 8th October 2024, effective from 1st November 2024. This rule provides procedural guidelines for the said waiver scheme. As per the waiver scheme, if a notice or order is issued under Section 73 for the financial years 2017-18, 2018-19 and 2019-20, the taxpayers are required to file an application in FORM GST SPL-01 or FORM GST SPL-02, respectively on the common portal within three months from notified date, which is 31.03.2025.

In this regard it is to inform that Form GST SPL-01 and Form GST SPL-02 are under development and same will be made available on the common portal tentatively from the first week of January 2025. In the meantime, taxpayers are advised to pay the tax amount demanded in the notice, statement, or order issued under Section 73 on or before March 31st, 2025, to ensure that they receive the waiver benefits by paying their taxes before the deadline.

Taxpayer can pay the demanded tax amount through the "payment towards demand" facility in case of demand orders and through Form GST DRC-03 in case of notices. However, if payment has already been done through Form GST DRC-03 for any demand order then taxpayer need to link the said Form GST DRC 03 with such demand order through Form GST DRC-03A, which is now available on the common portal.

Advisory regarding IMS during initial phase of its implementation

Nov 12th, 2024

Invoice Management System (IMS) is an optional facility introduced from October 2024 on GST Portal, on which the invoices/records saved/furnished by the supplier in GSTR-1/1A/IFF, can be accepted, rejected or kept pending by recipients. Based on the action taken by the recipient on the IMS, system will generate the GSTR 2B of the recipient on 14th of subsequent month.

The Taxpayer can accept/reject/keep pending the invoice/record on IMS after due verification from his accounts. The ITC for the rejected record will not be available to the recipient in the GSTR 2B. Further, the liability and input tax credit is being auto-populated in GSTR 3B of the taxpayer on the portal based on his liability declared in GSTR 1/1A and input tax credit made available in his GSTR 2B. However, the taxpayer can presently edit the said auto-populated details in GSTR 3B before filing the same.

IMS, being a new functionality introduced on the portal, there may be cases where in the initial phase of implementation of IMS, the recipient may make error/mistake while taking action (like acceptance/rejection/keeping pending) on the IMS in respect of an invoice/record. As GSTR-2B of the recipient will be generated on the portal based on the actions taken by the recipient on the IMS, any mistake in the action taken by the recipient on the IMS could result in incorrect details of available/eligible input tax credit to the recipient being shown in his GSTR-2B, which will also be auto-populated in his GSTR-3B on the portal. In such cases, the recipient can change the action on the IMS in respect of an invoice/record (e.g. from rejected to accepted or vice versa) and can recompute his GSTR-2B at any time till the filing of GSTR-3B for the corresponding tax period, so that correct ITC is auto-populated in his GSTR-3B.

Despite this, there may still be some cases, where the recipient is not able to correct the action taken on the IMS, resulting in wrong auto-population of ITC in GSTR-3B of the recipient or wrong auto-population of liability in GSTR-3B of the corresponding supplier. Therefore, during this initial phase of implementation of IMS, the taxpayers are advised that in such cases, where due to any inadvertent mistake in the action taken on the IMS, if incorrect details of ITC/ liability are auto-populated in GSTR-3B on the portal, the taxpayer may before filing their GSTR-3B return, edit such wrongly populated ITC/liability in their GSTR-3B, to correctly avail ITC or pay correct tax liability based on the factual position as per the documents/records available with him.

Advisory on IMS on Supplier View

Nov 13th, 2024

1. Invoice Management System (IMS) has been made available on the GST Portal from 14th October, 2024 wherein the recipient taxpayer can accept, reject or keep the invoices pending which are saved/filed by their suppliers in their respective GSTR-1/1A/IFF. This is to further inform you that the first GSTR-2B on the basis of such actions taken in IMS by the recipient taxpayers will be generated on 14th November, 2024 for October-2024 period.

2. To further facilitate the taxpayers, the **Supplier View** of IMS has also been made available where the action taken by their recipients on the records/invoices reported in GSTR-1/1A/IFF, will be visible to the suppliers in 'Supplier View' functionality. This will help a supplier taxpayer to see the action taken on their reported outwards supplies and will help to avoid any wrong action taken by the recipient taxpayer.

3. Also, kindly note that the below mentioned records/invoices are not available in IMS for taking any kind of actions by the recipient but are visible in supplier view with the status as '*No Action Taken*':

1. Documents where ITC is not eligible either due to POS rule or Section 16(4) of the CGST Act,

2. Records attracting RCM Supplies

4. Further, this is to be reiterated again that any action taken on records can be changed by the recipient taxpayer till the filing of GSTR-3B of the return period. In case the taxpayer changes any action after the generation of GSTR-2B, they need to click the GSTR-2B recompute button to recompute their GSTR-2B based on the new actions taken.

Important advisory on GSTR 2B and IMS

Nov 16th, 2024

1. It has been reported by few taxpayers that their GSTR-2B for October-2024 period has not been generated on 14th November, 2024. In this regard it to be informed that as per the design of IMS, GSTR-2B will not be generated by the system in below scenarios:

i. In case the taxpayer has opted for QRMP scheme (Quarterly filers), GSTR-2B will not be generated for first and second month of the quarter. Ex. For quarter Oct-Dec, 2024, the quarterly taxpayer will get GSTR-2B for December-2024 period only and not for October-2024 & November-2024.

ii. In case the taxpayer has not filed their previous period GSTR-3B, GSTR-2B will not be generated by the system. Such taxpayers need to file their pending GSTR-3B in order to generate GSTR-2B on demand. For example, if the taxpayer has not filed GSTR-3B for September-2024, their GSTR-2B for October-2024 will not be generated. Once the taxpayer files their GSTR-3B for September-2024, they will be able to generate their GSTR-2B for October-2024 by clicking the "Compute GSTR-2B (OCT 2024)" button on the IMS dashboard.

2. For details kindly refers to various advisories & FAQs provided on IMS:

Sl. No	Particular	Date of Issue	Link
1	Invoice Management System	Sep 3rd, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/517
2	Draft Manual on IMS	Sep 17th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/521
3	Frequently Asked Questions on IMS	Sep 22nd, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/522
4	Attention - Advisory on IMS	Oct 14th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/532
5	Additional FAQs on IMS	Oct 17th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/536
6	Advisory regarding IMS during initial phase of its implementation	Nov 12th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/547
7	Advisory on IMS on Supplier View	Nov 13th, 2024	https://services.gst.gov.in/services/advisoryandreleases/read/548

Advisory for Reporting TDS Deducted by scrap Dealers in October 2024

Nov 26th, 2024

As per Notification No. 25/2024-Central Tax, effective from 10.10.2024, any registered person receiving supplies of metal scrap classified under Chapters 72 to 81 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from another registered person, is required to deduct TDS under Section 51 of the CGST Act, 2017.

2. In this regard various tickets have been received on the issue that taxpayers are unable to report TDS deducted in the month October 2024 as they are not able to file return for the month of October 2024. This issue has occurred because while the taxpayers applied for GST registration in October 2024 pursuant to the above notification, their GST registrations were approved only in November 2024. Hence, in the return dropdown the month October 2024 is not visible to such taxpayers. This is as per the existing GSTN system design where returns for tax period prior to registration month is not enabled for taxpayers.

3. However, to resolve the issue, taxpayers who were granted registration in November 2024, but deducted TDS in October 2024, are hereby advised to report the consolidated amount of TDS deducted for the period from 10.10.2024 to 30.11.2024 in the GSTR-7 return to be filed for the month November 2024.

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

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

Nov 27th, 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 Madhya Pradesh on **27th November 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 Madhya 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.

Advisory: Authorised e-Invoice Verification Apps

Nov 27th, 2024

Dear Taxpayers,

1.GSTN has prepared a consolidated document on authorized B2B e-Invoice verification apps available for download. The said document would serve as a reference to ensure that taxpayers have the most up-to-date information regarding approved B2B e-Invoice verification apps.

2.Taxpayers could access and download the PDF document by clicking on the link below:

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

Advisory: E-Invoice Glossary and Steps

Nov 29th, 2024

Dear Taxpayers,

GSTN has prepared an informative resource in the form of an e-invoice glossary and a step-by-step guide for your reference.

You can access and download the PDF document by clicking on the link below:

1. E-Invoice Glossary:https://tutorial.gst.gov.in/downloads/news/glossary_on_e_invoicing_v1_1.pdf

2. Step by Step Guide:https://tutorial.gst.gov.in/downloads/news/e_invoice_overview.pdf
