

Frontend Business Process on GST Portal

**Mr Rajeev Agarwal, IRS
SrVP, GSTN**

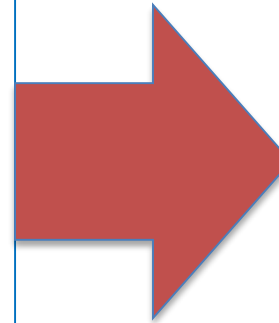
**Venue: Vigyan Bhawan, Delhi
June 22nd, 2017**



Goods and Services Tax Network (GSTN): The IT Backbone of GST



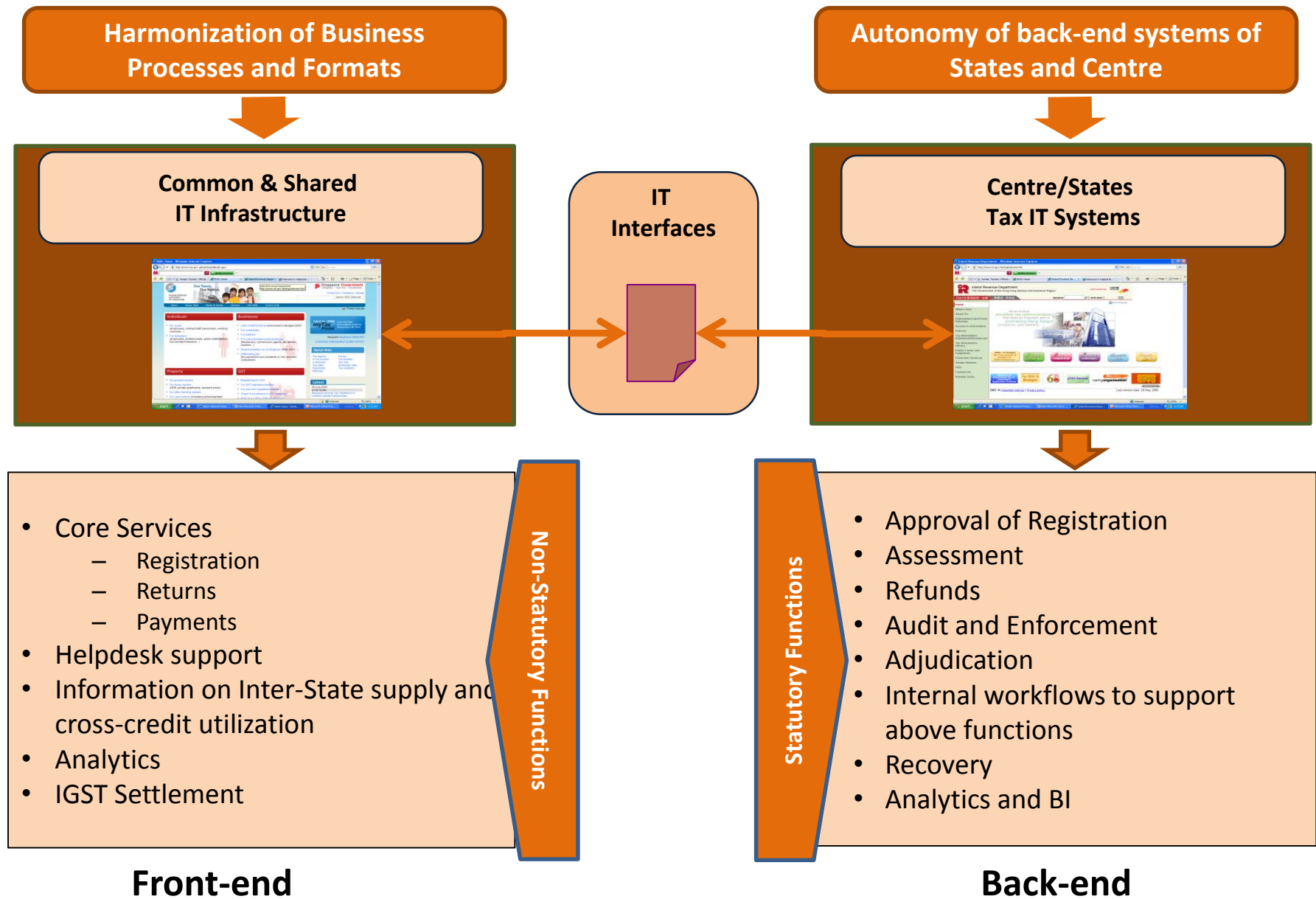
- a. 70 to 80 Lakhs taxpayers;
- b. 260 to 300 Crores B2B invoice data per month
- c. More than 61,000 tax officials to work
- d. Monthly filing of returns
- e. Credit of ITC
- f. Creation of Business Intelligence reports and Analytics
- g. Both Central and States Tax Departments



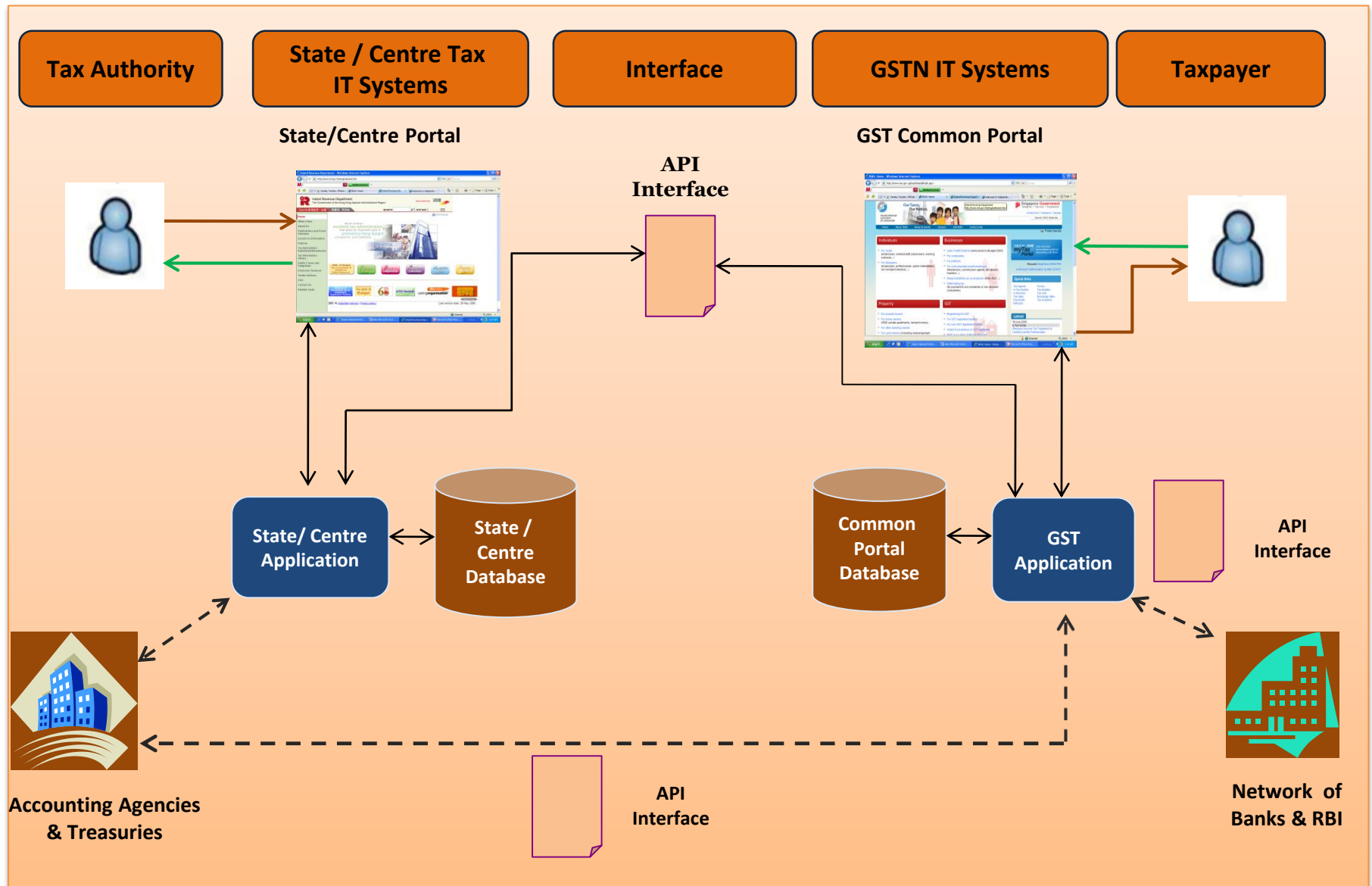
- Strong IT Infrastructure
- Independent
- Flexibility of Pvt Sector
- Strategic Control of Govt

1. A not-for-profit, non-Government, private limited company promoted jointly by the Central and State Govts.
2. Mandate of GSTN
 - a) Build GST IT System to provide shared IT infrastructure and services to Central and State Governments, tax-payers and other stakeholders for implementation of GST.
 - b) Develop Common Registration, Return Filing and e-Payment services running on a Common GST Portal
 - c) Integration of Common GST Portal with existing tax administration systems of Centre and States
 - d) Build efficient and convenient interfaces for tax-payers





GST IT Strategy



1	Andhra Pradesh
2	Goa
3	Haryana
4	Karnataka
5	Kerala
6	Maharashtra
7	Meghalaya
8	Sikkim
9	Tamil Nadu
10	Central Board of Excise & Customs

Registration under GST



Some Highlights

One-interface

- ✓ One online portal for all requirements

Processing

- ✓ Processing within 3 common working days

Instant Updates

- ✓ Get instant updates for all transactions via email & SMS

Secure Transactions

- ✓ All transactions encrypted to protect your data

Form-filling Made Easy

- ✓ Single Application for approval from Centre or State/UT

100% Transparency

- ✓ Check the status of your application anytime

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

Structure of GSTIN

Registration IDs	Digit 1	Digit 2	Digit 3	Digit 4	Digit 5	Digit 6	Digit 7	Digit 8	Digit 9	Digit 10	Digit 11	Digit 12	Digit 13	Digit 14	Digit 15
Normal, Composite, Casual	2 digit State Code		10 digits PAN Number										(1-9)(A-Z)	(Z,1-9,A,B,E-J)	Check Digit
Input Service Distributor (ISD)	2 digit State Code		10 digits PAN Number										(1-9)(A-Z)	"S"	Check Digit
Tax Collector	2 digit State Code		10 digits PAN Number										(1-9)(A-Z)	"C"	Check Digit
Tax Deductor	2 digit State Code		10 digits PAN or TAN Number										(1-9)(A-Z)	"D"	Check Digit
Nonresident foreign taxpayers (NRI)	2 digit State Code		Year (YY)		3 digit Country code(CCC)			5 digits serial number per year					"N"	"F"	"T"
UN Bodies, Embassies, etc.	2 digit State Code		Year (YY)		3 digit Country code(CCC)			5 digits serial number per year					"U"	"I"	"N"
Other Notified Persons	2 digit State Code		Year (YY)		3 digit Country code(CCC)			5 digits serial number per year					"O"	"N"	"P"
Tax Return Preparer	2 digit State Code		Year (YY)		8 digits serial number irrespective of Year							"T"	"R"	"P"	
Temporary ID	2 digit State Code		Year (YY)		8 digits serial number irrespective of Year							"T"	"M"	"P"	

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

- ✓ Legally recognized



- ✓ Avail benefits of tax credits and pass on Credits



- ✓ Proper accounting and compliance with GST Regime



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



- ✓ Any/all types of entities carrying out supply of
 - Goods
 - Services
 - Both Goods & Services

- ✓ GST Practitioners must 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 Persons
(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

Agents for
registered principal

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

- Annual turnover > 10 Lakhs for Arunachal Pradesh, Assam, Himachal Pradesh, 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 **for another 90 days**

Multiple Registrations

Can a single entity have multiple registrations?

- If yes, under what conditions
- If no, why not?



Amendment of core & non-core fields

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

Yes, you can!

Core Fields

- Core fields include:
 - Legal Name of Business
 - Addition or deletion of Stakeholders' Details
 - Principal & Additional Places of Business
- Requires approval from Tax Official

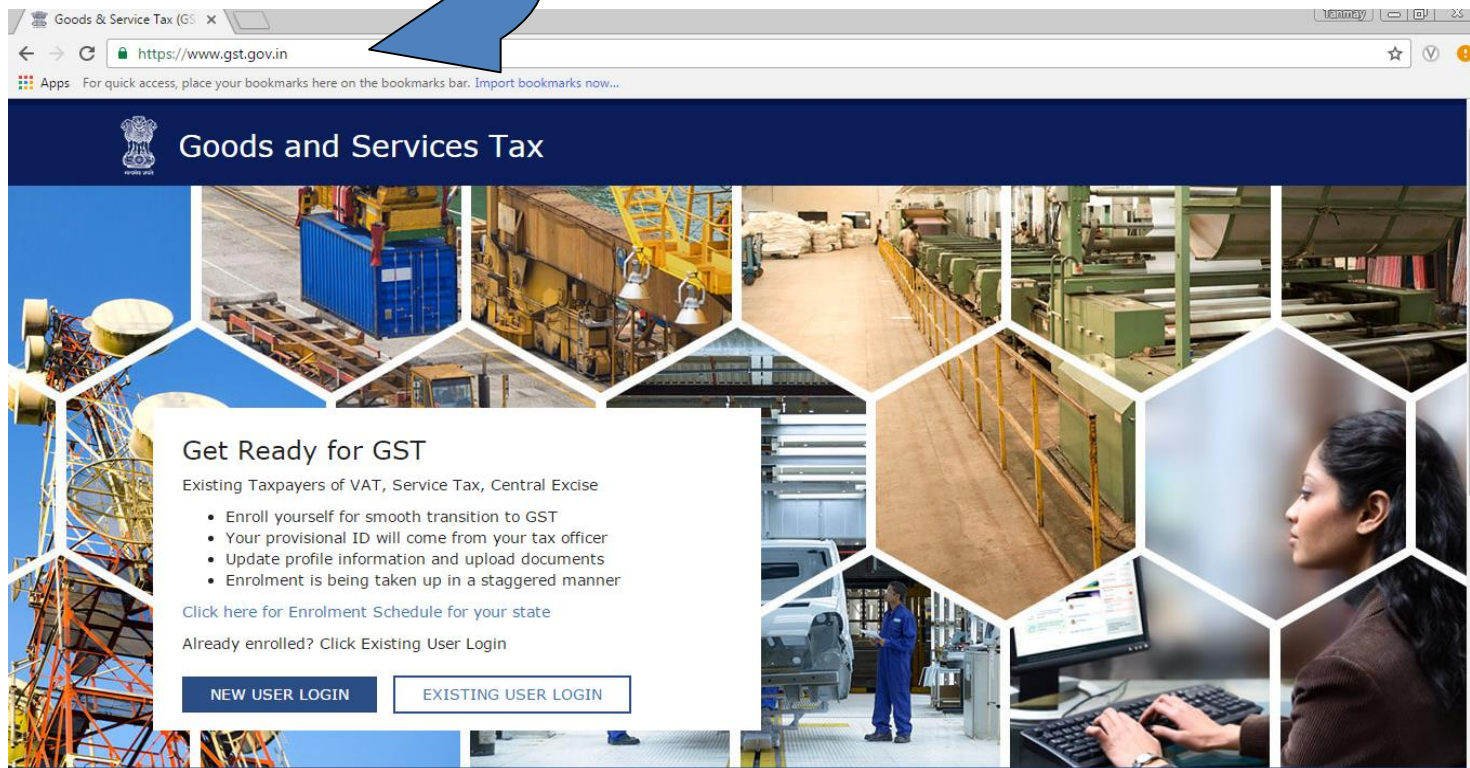
Non-core Fields

- 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!**

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

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

- www.gst.gov.in
- **Must be taken online**



Composition Scheme under GST



A registered person, whose aggregate turnover in the preceding financial year did not exceed Seventy Five lakh rupees, may opt to pay, in lieu of the tax payable by him, an amount calculated at such rate as may be prescribed, but not exceeding -



- one per cent of the turnover in State or turnover in Union territory in case of a manufacturer,
- two and a half per cent of the turnover in State or turnover in Union territory in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II, and
- half per cent of the turnover in State or turnover in Union territory in case of other suppliers


Composition Scheme – Restrictions/Conditions




Turnover not exceeding
INR 75L



No interstate supply



For all goods and manufacturers
in selective cases (except Pan
Masala. Tobacco, Ice cream) and
for food & article of human
consumption related Service only



E-commerce operators or
service providers cannot
avail this scheme

Registration Process on Portal



Registration Process



S.No.	Documents	File Size Format	Maximum Allowable Size
1.	Proof of Constitution of Business •In case of Partnership firm: Partnership Deed of Partnership Firm. •In case of Others: Registration Certificate of the Business Entity	PDF or JPEG	1 MB
2.	Photographs of Proprietor/Partners/HUF Kartha/Managing Director /Managing Trustee/Members of Managing Committee /CEO or his/her equivalent	JPEG	100 KB
3.	Proof of Appointment of Authorized Signatory Power of Attorney or Letter of Authorization or copy of Resolution of the Managing Committee or Board of Directors	PDF or JPEG	1 MB
4.	Photograph of Authorized Signatory	JPEG	100 KB
5.	Bank Accounts: Cancelled Cheque/ Bank Statement of the concerned Bank with the Bank stamp/ First page of the Passbook	PDF and JPEG	1 MB

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

Taxpayer's Interface: Login – Business Rules

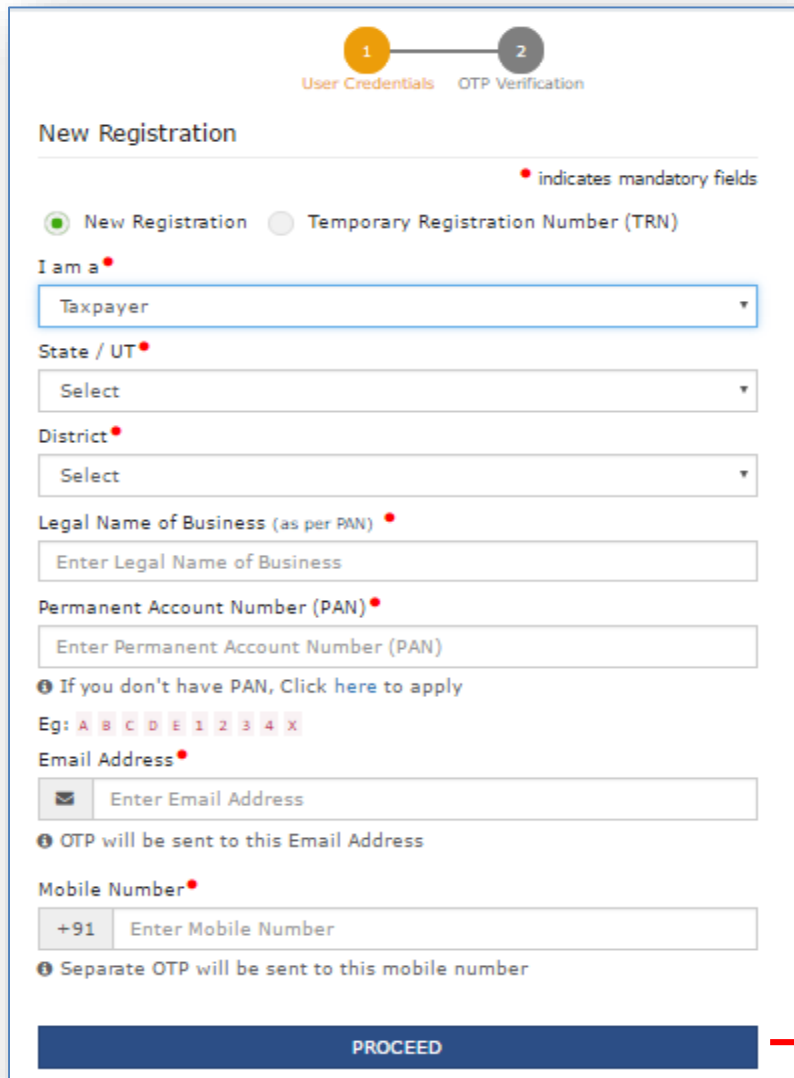
Note: Your GSTIN is not your username; creating your username is an activity done by the taxpayer during registration

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

Generation of TRN Part A of the Form



How to Apply for a New Registration: New Registration Screen



New Registration

• indicates mandatory fields

☒ New Registration ☐ Temporary Registration Number (TRN)

I am a •
Taxpayer

State / UT •
Select

District •
Select

Legal Name of Business (as per PAN) •
Enter Legal Name of Business

Permanent Account Number (PAN) •
Enter Permanent Account Number (PAN)

❗ If you don't have PAN, Click [here](#) to apply
Eg: A B C D E 1 2 3 4 X

Email Address •
Enter Email Address

❗ OTP will be sent to this Email Address

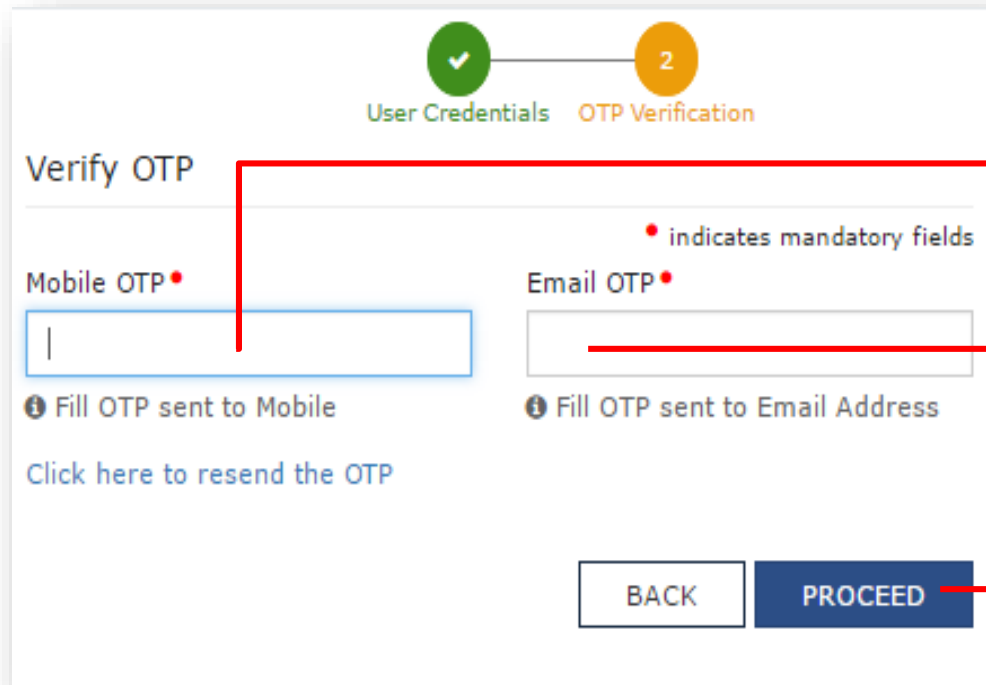
Mobile Number •
+91 Enter Mobile Number

❗ Separate OTP will be sent to this mobile number

PROCEED

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

How to Apply for a New Registration: **New Registration Screen**



Verify OTP

• indicates mandatory fields

Mobile OTP •

Fill OTP sent to Mobile

[Click here to resend the OTP](#)

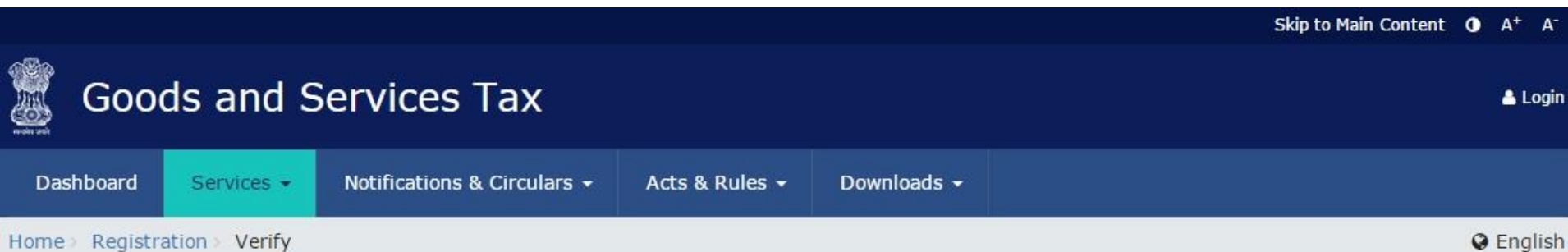
Email OTP •

Fill OTP sent to Email Address



BACK PROCEED

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


How to Apply for a New Registration: New Registration Screen



Skip to Main Content ⓘ A⁺ A⁻

 Goods and Services Tax  Login

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

Home > Registration > Verify  English

Your Temporary Reference Number is 291700001573TRN. You may continue to fill Registration Form or retrieve the Form later based on TRN.

7. Temporary Reference Number (TRN) is generated

8. Click Home link to go back to Register Now

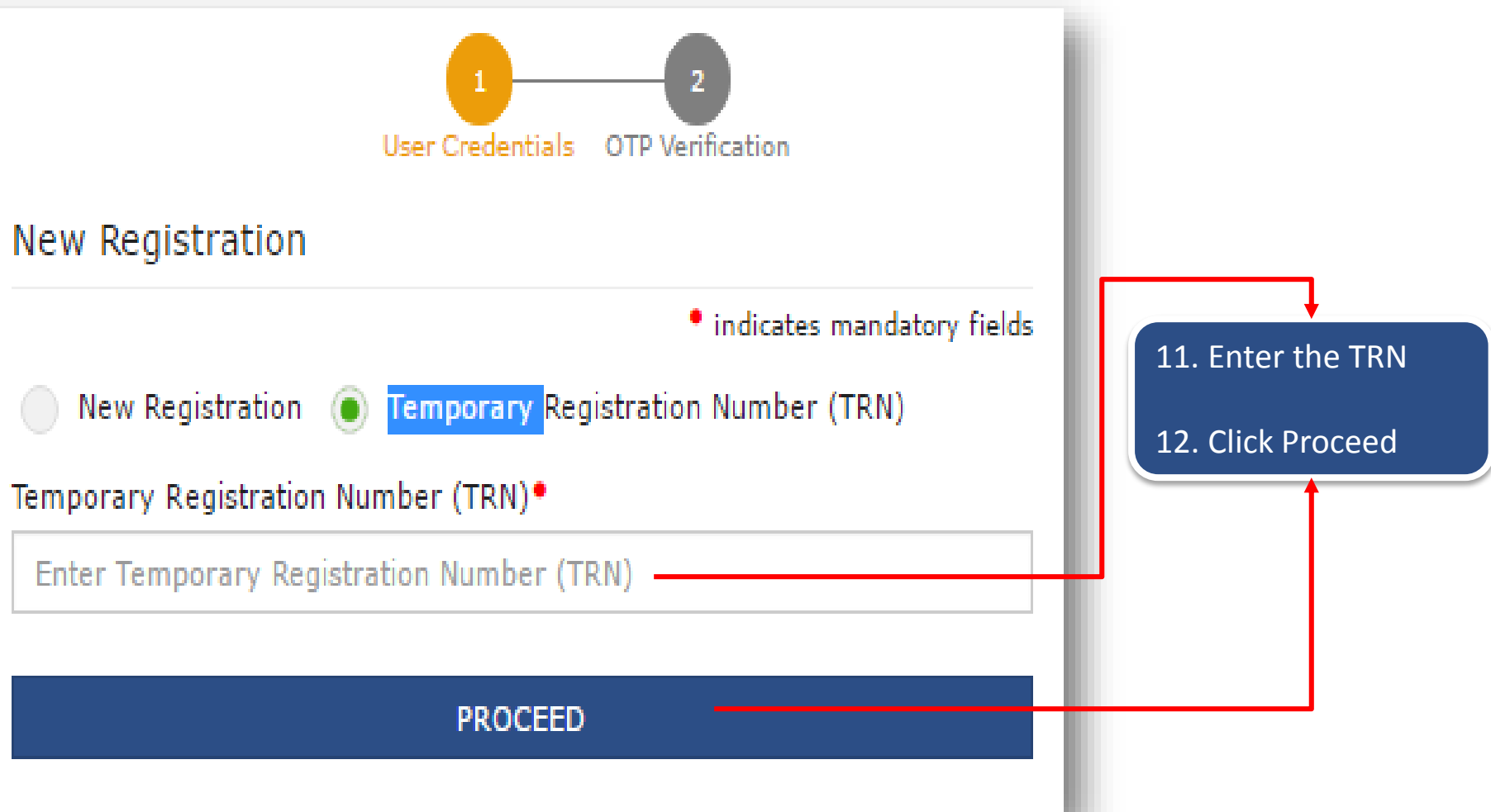
9. Click on Register Now again

10. Select Temporary Reference Number radio button

Using TRN Part B of the Form



How to Apply for a New Registration: **New Registration Screen**



The screen displays a two-step process flow at the top: 1. User Credentials (highlighted in orange) and 2. OTP Verification (highlighted in grey). Below this, the title 'New Registration' is followed by a red dot indicating mandatory fields. Two radio buttons are present: 'New Registration' (unselected) and 'Temporary Registration Number (TRN)' (selected, with 'Temporary' highlighted in blue). A text input field labeled 'Enter Temporary Registration Number (TRN)' is shown with a red dot indicating it is mandatory. A red line connects this field to a blue instruction box on the right. At the bottom is a large blue 'PROCEED' button, with a red line connecting it to the same instruction box.

1 — 2
User Credentials OTP Verification

New Registration

• indicates mandatory fields

☐ New Registration ☒ **Temporary** Registration Number (TRN)

Temporary Registration Number (TRN) •

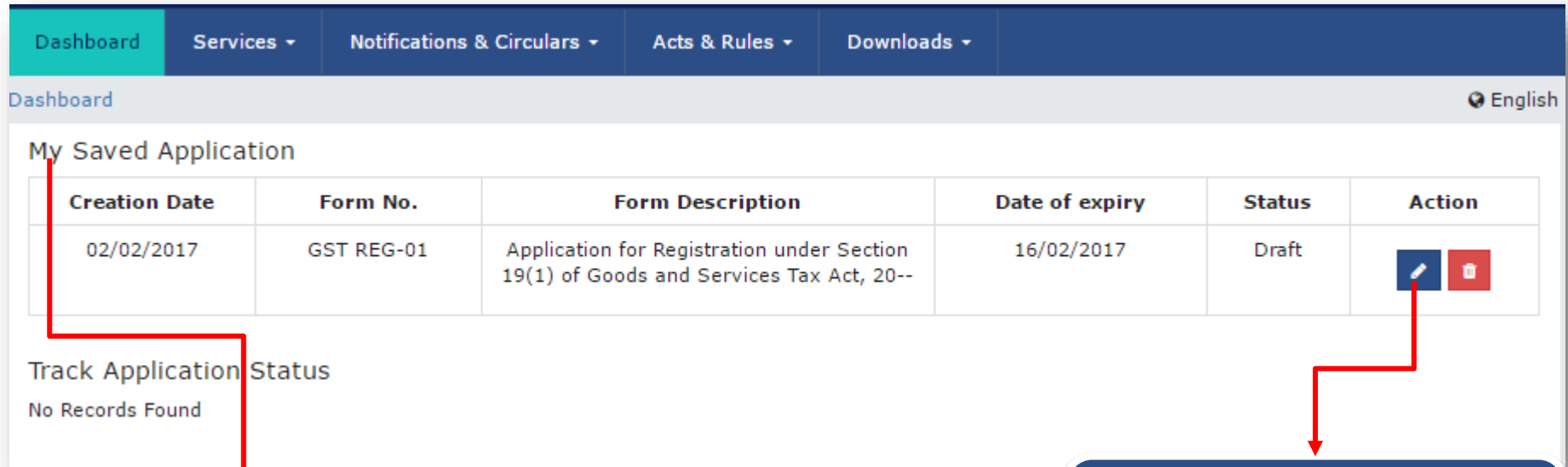
Enter Temporary Registration Number (TRN)

PROCEED


11. Enter the TRN

12. Click Proceed

How to Apply for a New Registration: New Registration Screen



The screenshot shows the GSTN portal dashboard. The top navigation bar includes links for Dashboard, Services, Notifications & Circulars, Acts & Rules, and Downloads. The main content area is titled 'My Saved Application' and contains a table with the following data:

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	 

Below the table, there is a section titled 'Track Application Status' which displays 'No Records Found'. Red arrows point from the 'Action' column of the table to a callout box and from the 'Track Application Status' section to another callout box.

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.

Registration for Taxpayers: Accessing 'My Saved Applications'

- **Precondition:** Application must be saved
- Taxpayers can save one or more applications on the GST portal
- Applications can be saved at various stages of completion
- Each application has a fixed duration in which it can be edited & saved
- After that duration the application expires & is automatically purged

How to Apply for a New Registration: New Registration Screen

Dashboard

Services ▾

Notifications & Circulars ▾



Acts & Rules ▾

Downloads ▾

Dashboard

English

My Saved Application

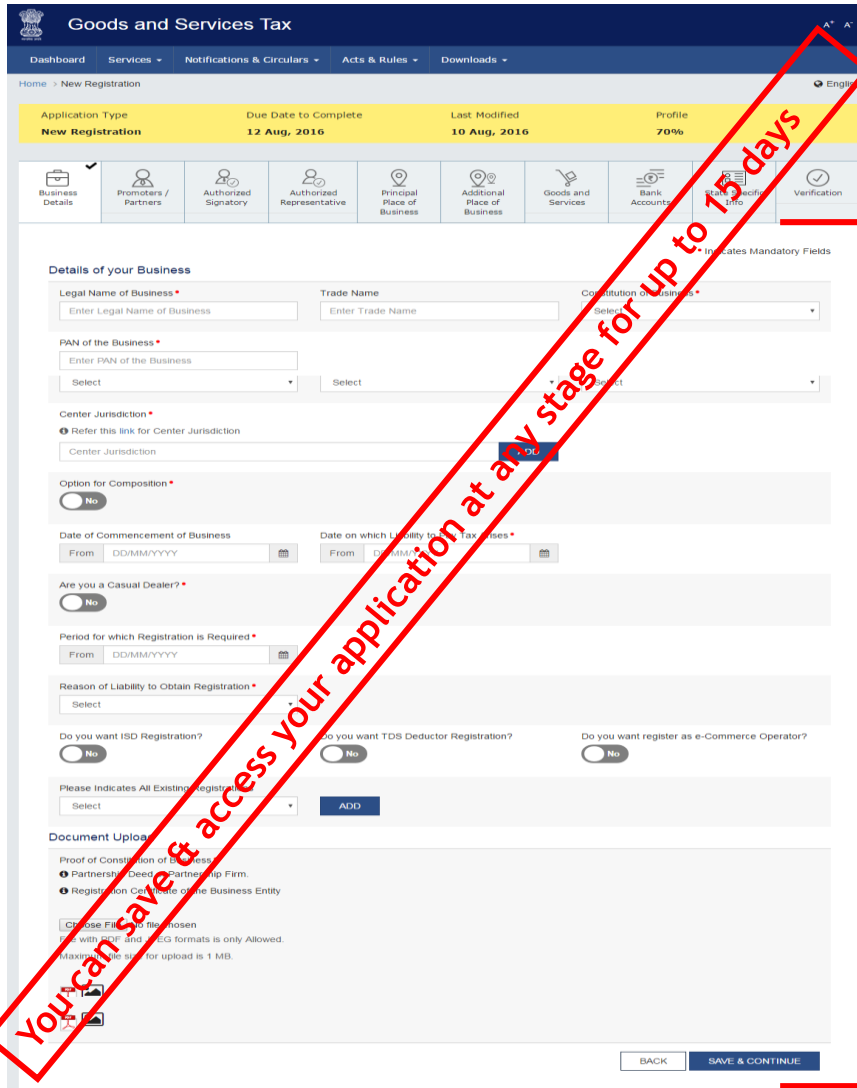
Creation Date	Form No.	Form Description	Date of expiry	Status	Action
02/02/2017	GST REG-01	Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--	16/02/2017	Draft	 

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

How to Apply for a New Registration: OTPs Validated Successfully



Goods and Services Tax

Dashboard Services Notifications & Circulars Acts & Rules Downloads

Home > New Registration

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

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

Details of your Business

Legal Name of Business * Trade Name * Contribution of Business *

PAN of the Business *

Center Jurisdiction *

Option for Composition *

Date of Commencement of Business * Date on which Liability for Tax Arises *

Are you a Casual Dealer? *

Period for which Registration is Required *

Reason of Liability to Obtain Registration *

Do you want ISD Registration? Do you want TDS Deductor Registration? Do you want register as e-Commerce Operator?

Please Indicates All Existing Registrations *

Document Upload

Proof of Constitution of Business

Partnership Deed / Partnership Firm

Registration Certificate of the Business Entry

Choose File to upload


with PDF and JPEG formats is only Allowed.

Maximum file size for upload is 1 MB.

BACK SAVE & CONTINUE

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

How to Apply for a New Registration: 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


State Specific Info


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

How to Apply for a New Registration: **Body of the Registration Form**

Details of your Business

• Indicates Mandatory Fields

Legal Name of Business • Trade Name Constitution of Business •

PAN of the Business •

Center Jurisdiction •
Refer this link for Center Jurisdiction

Option for Composition •
☒ No

Date of Commencement of Business From Date on which Liability to Pay Tax Arises • From

Are you a Casual Dealer? •
☒ No

Period for which Registration is Required •
From

Reason of Liability to Obtain Registration •

Do you want ISD Registration? ☒ No Do you want TDS Deductor Registration? ☒ No Do you want register as e-Commerce Operator? ☒ No

Please Indicates 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

How to Apply for a New Registration: Section – Authorized Signatory

 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"/>


You can add up to 10 Authorised Signatories


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)"/>
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How to Apply for a New Registration: Section - Goods and 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	

BACK

SAVE & CONTINUE

Please specify Top 5 goods & Top 5 commodities only

How to Apply for a New Registration: Section - 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 •

Type of Account •

Enter Bank IFSC •



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

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.



You can add up to 10 business bank accounts

How to Apply for a New Registration: Section - Verification

 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

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

EVC

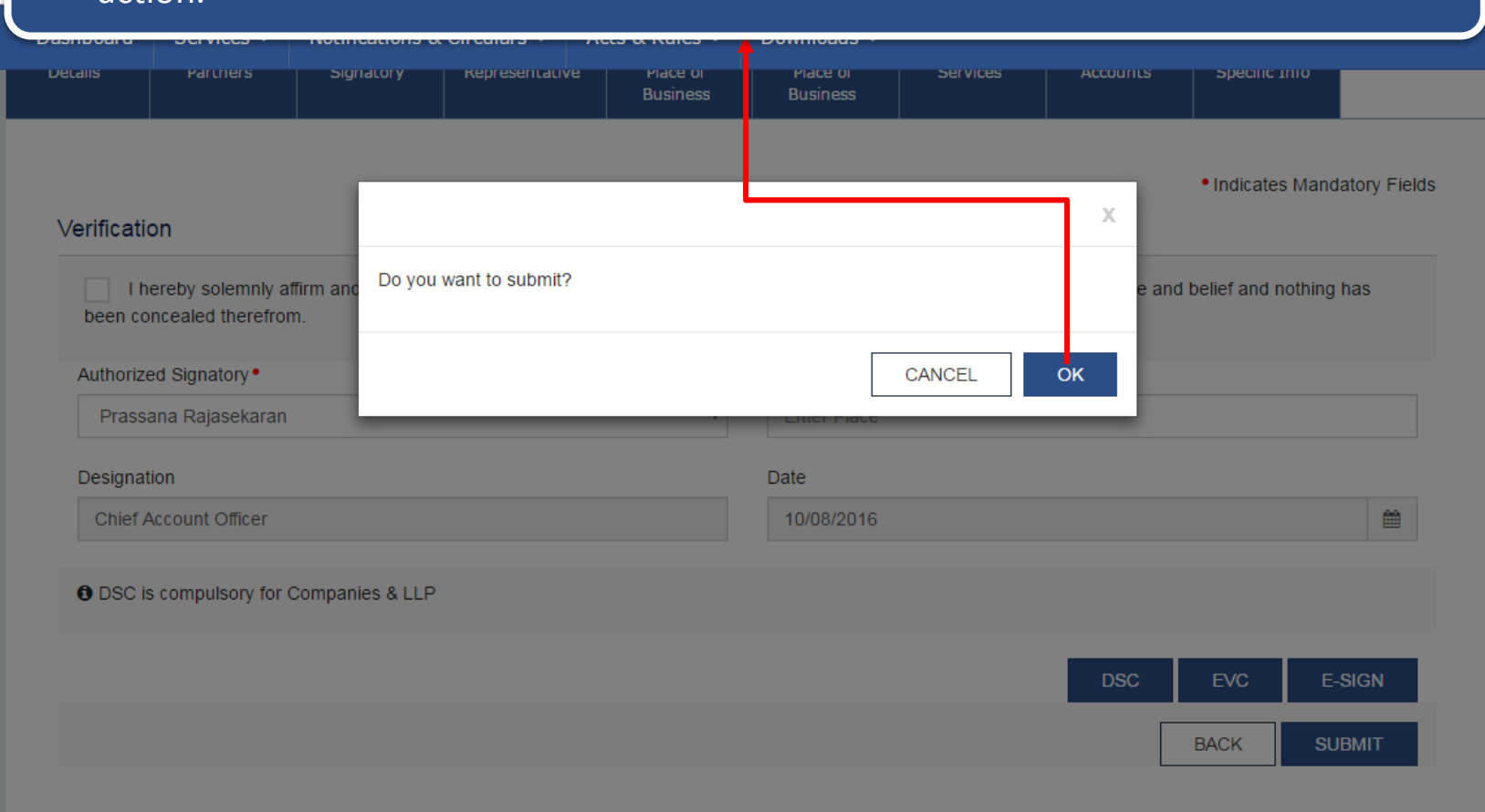
E-SIGN

BACK

SUBMIT

How to Apply for a New Registration: **Submit**

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



The screenshot shows the GSTN registration interface. A modal dialog box is open in the center, asking "Do you want to submit?". The dialog has "CANCEL" and "OK" buttons. A red arrow points from the "OK" button to the "SUBMIT" button on the main form. The background form is partially visible, showing fields for "Authorized Signatory" (Prassana Rajasekaran), "Designation" (Chief Account Officer), and "Date" (10/08/2016). There are also buttons for "DSC", "EVC", "E-SIGN", "BACK", and "SUBMIT".

How to Apply for a New Registration: Success

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



Goods and Services Tax

A⁺ A⁻

[Dashboard](#)

[Services](#) ▾

[Notifications & Circulars](#) ▾

[Acts & Rules](#) ▾

[Downloads](#) ▾

Success

Thank you for submission.

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

Follow us on



About GST

[Vision and Mission](#)

[Citizen Charter](#)

[GST Council Structure](#)

[GST History](#)

Website Policies

[Website Policy](#)

[Hyperlink Policy](#)

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Related Sites

[CBEC](#)

[States](#)

[CBDT](#)

[Aadhaar](#)

[India Portal](#)

Help

[System Requirements](#)

[FAQs](#)

[User Manual](#)

[Video Based Tutorial – CBT](#)

[Site Map](#)

Contact Us

[Help Desk Number](#)

[Write To Us](#)

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Site Last Updated on 12/08/2016 10:00 AM


Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10 +, Google Chrome 49 +, Firefox 45+ and Safari 6 +

- ARN refers to Application Reference Number.
- It is a unique number assigned to each transaction completed at the GST Common Portal.
- It will also be generated on submission of the Enrolment Application that is electronically signed using DSC.
- ARN can be used for future correspondence with GSTN.

Format of ARN

AA 07 07 16 000000 1



Alphabets	State Code	Month	Year	Six digit – System generated code	Check sum digit
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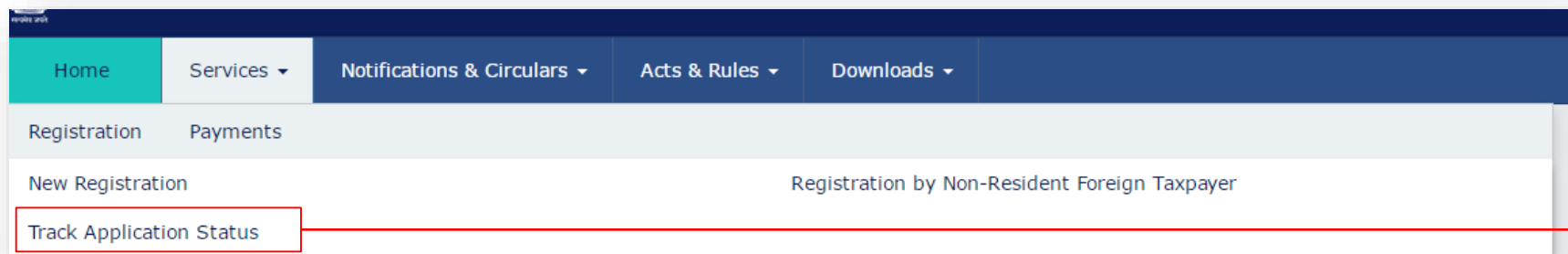
How to Apply for a New Registration: **Post Submission**

- ✓ 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

Tracking the Registration Application



Tracking Your Application Status



Taxpayer's Interface: Login

Precondition: User has valid login credentials created during Registration


Login Screen

Login

Username

Password

Type the characters you see in the image below



[Forgot username](#) [Forgot password](#)

[Login](#)

Taxpayer Dashboard

Goods and Services Tax

Logged in as Kamath Foods

Dashboard GST Services Acts & Rules Notifications & Circulars Downloads

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Tax payer Dashboard

GSTIN: 07DSESS6898M5Z6 Business Name: Kamath Foods Registered Address: 123/645, Phase 1, Mayur Vihar Mobile: +91 9712355454

[File Returns](#) [Pay Tax](#) [Get Refunds](#)

Ledger Balance

CGST	SGST	IGST
Liability INR 1,00,000	Liability INR 1,20,000	Liability INR 1,50,000
Cash INR 90,000	Cash INR 1,10,000	Cash INR 10,00,000
Input Tax Credit INR 10,000	Input Tax Credit INR 10,000	Input Tax Credit INR 10,000

Recent Activities [View all](#)

Paid CGST 01 day ago

Due Dates for April [Change Month](#)

Apr 10th GSTR 1

Apr 13th GSTR 7

Apr 15th GSTR 2

Screenshots are for reference purposes only

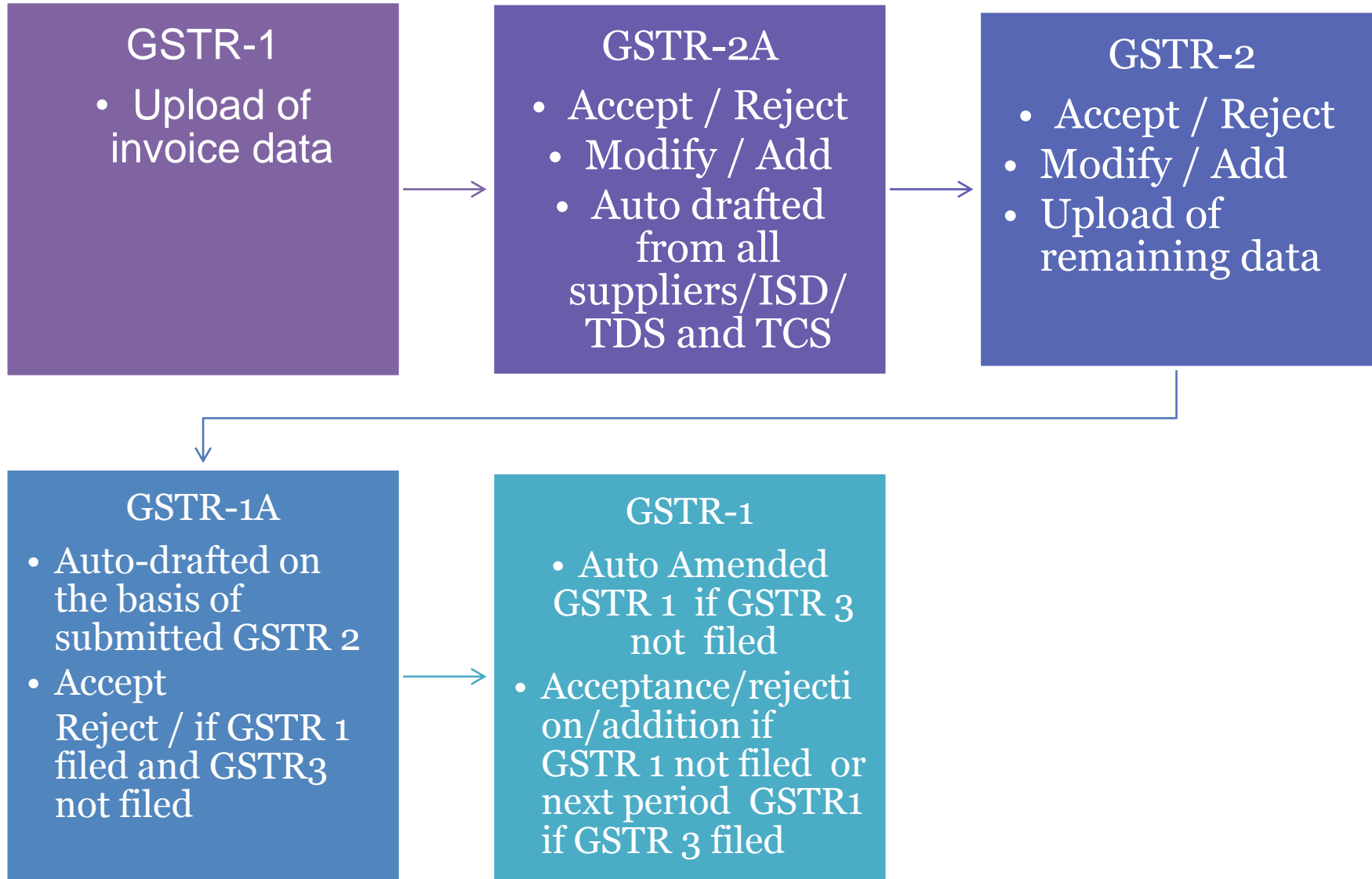
Payments under GST

Process Overview - Payments



- Single challan/payment for CGST, SGST, IGST and Cess
- Challan to include all major heads (IGST, CGST, SGST, Cess and minor heads (Tax, Interest, Penalty, Fee, Others)
- Electronically generated Challan from GST portal with unique 14-digit Common Portal Identification Number (CPIN)
- Challan once generated to be valid for **15** days
- Payment through Debit/Credit Card, Internet Banking, NEFT/RTGS and at the Bank Counter
- Facility to track payment
- All payments will become part of Cash Ledger and can be utilized in payment of liabilities

Returns under GST



- B2B Invoice data upload
 - On the GST portal
 - Using offline tool (like Excel)
 - Using 3rd party tool
- Filing of GSTR-1 based on invoice data and data on exports, supplies to consumers etc.
- Downloading of GSTR-2
- Matching it with one's own Purchase Register
 - Manually on the portal
 - Using 3rd Party Tool
 - Facility to add new invoice not uploaded by supplier
 - Facility to modify the invoice data
- Filing of GSTR-2 after incorporating other details like imports etc.
- Pay amount due by ITC and/or Cash
- File GSTR-3



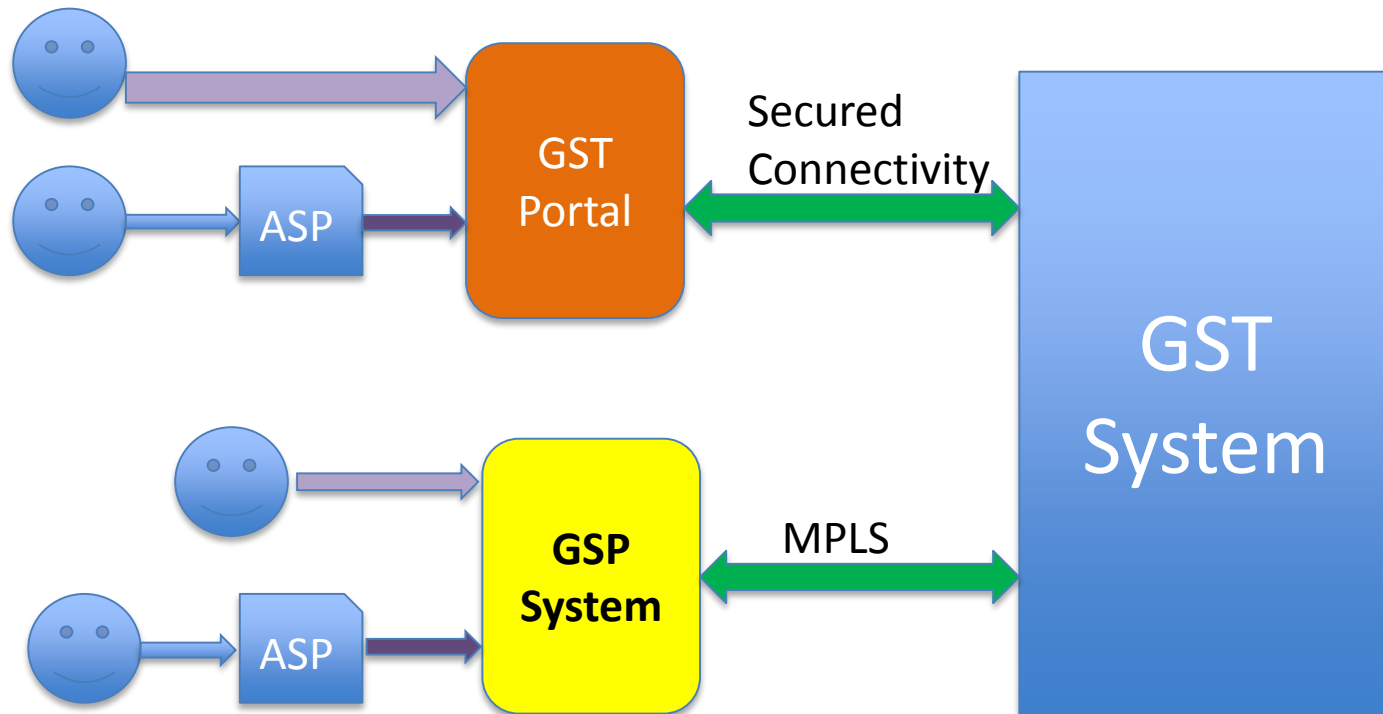
- The GST System will have a G2B portal for taxpayers to access the GST System.
- But tax payers may require different kind of facilities like
 - integration of their Accounting Packages/ERP with GST System
 - converting their purchase/sales register data in GST compliant format
- **Third party applications**, which can provide different kind of interfaces on desktop and mobile to comply with GST requirements.
- Large organization may require an **automated way** to interact with GST system for uploading large number of invoices.
- All this require **an eco system of third party service providers**
- These service providers have been given a generic name, GST Suvidha Provider or GSP.



GST Suvidha Provider Ecosystem



34 Companies selected



GSP: GST Suvidha Provider

ASP: Application Service Providers



- Education on GST Portal thru master trainers of CBEC and States
- Video based Tutorial-CBT (Computer-Based Training, available at gst.gov.in under help.)
- Online User Manuals and FAQs
- 24X7 Helpdesk for taxpayers on IT System
 - 0120-4888999
 - helpdesk@gst.gov.in



Taxpayers Dashboard on GST Portal



Goods and Services Tax

AP TaxPayer 3106 Ltd

Dashboard

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Ledger Balance

26/08/2016 [Download](#)

	IGST (₹)	CGST(₹)	SGST (₹)
Liability related to Return	90,000	1,15,000	1,15,000
Cash	40,000	20,000	20,000
Input tax Credit	70,000	80,000	80,000
(Net Liability)/Net Credit	20,000	(15,000)	(15,000)
Liability other than Return	0	0	0

Kamath Foods Private Limited

29APPCK7465F1Z1

[View Profile](#)[Notices/Orders](#)[Saved Forms](#)

Received Show cause notice for
cancellation of Registration
from Commissioner, Bangalore

[FILE RETURNS >](#)[PAY TAX >](#)[UTILIZE ITC / CASH >](#)

Returns





Goods and Services Tax

AP TaxPayer 3106 Ltd ▾

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File Returns

Financial Year •

2017-18 ▾

Return Filing Period •

April ▾

SEARCH

• Indicates Mandatory Fields



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File Returns

Financial Year •

Return Filing Period •

• Indicates Mandatory Fields

2017-18 ▾

April ▾

SEARCH

Outward supplies made by the taxpayer

GSTR1

Due Date - 10/5/2017

PREPARE ONLINE

UPLOAD

Inward supplies received by taxpayer

GSTR2

Due Date - 15/5/2017

PREPARE ONLINE

UPLOAD

Monthly Return

GSTR3

Due Date - 20/5/2017

GENERATE

GSTR9

Due Date - 10/5/2017

PREPARE ONLINE

UPLOAD

Creation and Submission of Addendum to GSTR1

GSTR1A

Due Date - 17/05/2017

PREPARE ONLINE

UPLOAD

Auto Drafted details

(GSTR 2A)

VIEW

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GSTR-1 - Outward Supplies made by the Taxpayer

[Check Pending Processes](#)

Indicates Mandatory Fields

GSTIN -37AAAAP3106A1Z9

Business Name -AP TaxPayer 3106 Ltd

FY -2017-18

Return Period - April

Status - Not Filed

Due Date - 10/5/2017

Gross Turnover of the taxpayer in the previous financial year

0

SAVE

GSTR-1 - Invoice Details

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

B2B Invoices

2

Total Invoice Value	Total Taxable Value
₹59,10,000.00	₹9,14,211.00
Total Tax Liability	
₹1,26,365.870000000001	

B2C (Large) Invoices

0

Total Invoice Value	Total Taxable Value
₹0.00	₹0.00
Total Tax Liability	
₹0.00	

Credit / Debit Notes

0

Total Invoice Value	Total Taxable Value
₹0.00	₹0.00
Total Tax Liability	
₹0.00	

Exports Invoices

Total Invoice Value	Total Taxable Value
₹0.00	₹0.00
Total Tax Liability	
₹0.00	

Amended B2B Invoices

0

Total Invoice Value	Total Taxable Value
₹0.00	₹0.00
Total Tax Liability	
₹0.00	

Amended B2C (Large) Invoices

0

Total Invoice Value	Total Taxable Value
₹0.00	₹0.00
Total Tax Liability	
₹0.00	

B2B- Add Invoice

• Indicates Mandatory Fields

Receiver GSTIN/UITN •	Receiver Name •	Invoice No. •
<input type="text" value="37AAAAP0001A1ZL"/>	<input type="text" value="AP TaxPayer 1 Ltd"/>	<input type="text" value="A100"/>
Invoice Date •	POS ⓘ	Total Invoice Value (₹) •
<input type="text" value="10/04/2017"/> 	<input type="text" value="07-Delhi"/> ▾	<input type="text" value="₹50,000.00"/>
Supply Type	GSTIN of e-commerce operator	
<input type="text" value="Inter-State"/>	<input type="text"/>	
<div><input type="checkbox"/> Supply attract Reverse Charge</div> <div><input type="checkbox"/> Tax on this Invoice is paid under provisional assessment</div>		

Item Details

Category	HSN •	Taxable Value (₹) •	
<input type="text" value="Goods"/> ▾	<input type="text" value="22"/>	<input type="text" value="₹50,000.00"/>	
IGST •		CESS	
Rate (%) •	Amount (₹) •	Rate (%)	Amount (₹)
<input type="text" value="15.00 %"/>	<input type="text" value="₹7,500.00"/>	<input type="text" value="5.00 %"/>	<input type="text" value="₹2,500.00"/>

GSTR-2 - Inward Supplies received by the Taxpayer

GSTIN - 37AAAAAP3106A1Z9	Business Name - AP TaxPayer 3106 Ltd		
FY - 2017-18	Return Period - April	Status - Not Filed	Due Date - 15/5/2017

GSTR-2 - Invoice Details

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

B2B Invoices 0	Amended B2B Invoices 0	Import Of Goods/Capital Goods 0
Total Taxable Value ₹0.00	Total Taxable Value ₹0.00	Total Taxable Value ₹0.00
Tax Paid ₹0.00	Tax Paid ₹0.00	Tax Paid ₹0.00
ITC Available ₹0.00	ITC Available ₹0.00	ITC Available ₹0.00
Amended Import Of Goods 0	Import Of Services 0	Amended Import Of Services 0
Total Taxable Value ₹0.00	Total Taxable Value ₹0.00	Total Taxable Value ₹0.00
Tax Paid ₹0.00	Tax Paid ₹0.00	Tax Paid ₹0.00
ITC Available ₹0.00	ITC Available ₹0.00	ITC Available ₹0.00
Credit/Debit Notes 0	Amended Credit / Debit Notes 0	ISD Credit Recieved 0
Differential Value ₹0.00	Differential Value ₹0.00	Tax Credit Received ₹0.00
Differential Tax ₹0.00	Differential Tax ₹0.00	
ITC Available ₹0.00	ITC Available ₹0.00	

B2B- Add Invoice

Indicates Mandatory Fields

Supplier's GSTIN

Please Enter GSTIN

Invoice No.

Enter Invoice Number

Invoice Date

DD/MM/YYYY



POS

Select

Total Invoice Value

Enter Total Invoice Value

Supply Type

☐ Supply attract Reverse Charge

Item Details

Delete all added items in order to change GSTIN or POS or Supply Type

Category

Goods

HSN

Enter HSN

Taxable Value (₹)

Enter Taxable Value

IGST Rate

0

IGST Amount

₹0.00

CGST Rate

0

CGST Amount

₹0.00

SGST Rate

0

SGST Amount

₹0.00

Cess Rate

0

Cess Amount

₹0.00

Eligibility for ITC

Inputs

Total Tax available as ITC (IGST)

₹0.00

Total Tax available as ITC (CGST)

₹0.00

Total Tax available as ITC (SGST)

₹0.00

Total Tax available as ITC (CESS)

₹0.00

ITC available this month as IGST

₹0.00

ITC available this month as CGST

₹0.00

ITC available this month as SGST

₹0.00

ITC available this month as CESS

₹0.00

CANCEL

ADD

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GSTR-3 - Monthly Return

GSTIN - 37AAAAAP3106A1Z9

Business Name -AP TaxPayer 3106 Ltd

FY - 2017-18

Return Period - April

Status - Not Filed

Due Date - 20/5/2017

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

Turnover Details

Taxable Turnover

₹-

Total Turnover

₹-

Outward Supplies

IGST

₹-

CGST

₹-

SGST

₹-

CESS

₹-

Inward Supplies

IGST

₹-

CGST

₹-

SGST

₹-

CESS

₹-

Total Tax Liability

IGST

₹-

CGST

₹-

SGST

₹-

CESS

₹-

TDS Credit

IGST

₹-

CGST

₹-

SGST

₹-

CESS

₹-

TCS Credit

IGST

₹-

CGST

₹-

SGST

₹-

CESS

₹-

ITC Credit

IGST

₹-

CGST

₹-

SGST

₹-

CESS

₹-

Tax Paid

IGST

-

CGST

-

SGST

-

CESS

-

Refund Claim

IGST

-

CGST

-

SGST

-

CESS

-

[BACK](#)[PREVIEW](#)[FILE GSTR-3](#)[DSC](#)[EVC](#)[E-SIGN](#)

Ledgers



Electronic Cash Ledger - Summary

GURVINDER SINGH KAMRA 05AOVPK3548L1ZB

Select Period

• indicates mandatory fields

From: •

To: •

01/01/2017



11/01/2017



GO

Viewing summary Ledger details from 01/01/2017 to 11/01/2017

Credit (A)

-

Date	Reference No.	Tax Period	Description	IGST (₹)	CGST (₹)	SGST (₹)	Total (₹)
Opening Balance							^
20/12/2016	-	-	Opening Balance	3,068	10,00,01,058	2,22,25,901	12,22,30,027
Total Amount Available (A)				3,068	10,00,01,058	2,22,25,901	12,22,30,027

Closing Balance as on 11/01/2017

-

Date	Reference No.	Tax Period	Description	IGST (₹)	CGST (₹)	SGST (₹)	Total (₹)
11/01/2017	-	-	Closing Balance	3,068	10,00,01,058	2,22,25,901	12,22,30,027

BACK

COLLAPSE ALL

SAVE AS PDF



Goods and Services Tax

A⁺ A⁻

Ganesh Harvest Solutions

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Dashboard > Ledgers > Electronic Credit Ledger

Electronic Credit Ledger - Summary

Manuj Industries Ltd. 28AAACM1090A1Z1

Financial Year

Month

ITC Balance

UTILIZE ITC

2015-16

August

₹ 12,45,000.00

Ledger Views

1. Summary Ledger

2. Detailed Ledger



Goods and Services Tax

A⁺ A⁻

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Dashboard > Ledgers > Tax Liability Register

Tax Liability Register

Manuj Industries Ltd. 28AAACM1090A1Z1

Ledger Views

- 1. Tax Liability Register for Return
- 2. Tax Liability Register for Liabilities other than Return

Payments



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Tax Liability Details

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0001)	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="5"/>
IGST(0002)	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="5"/>
CESS(0003)	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="5"/>
Andhra Pradesh GST(0004)	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="1"/>	<input type="text" value="5"/>
Total Challan Amount:		₹ 20 /-				
Total Challan Amount (In Words):		Rupees Twenty Only				

Payment Modes

☒ E-Payment☐ Over The Counter☐ NEFT/RTGS

SAVE

GENERATE CHALLAN



For any further information please contact
help@gst.gov.in

Thank You!

