GOODS AND SERVICES TAX NETWORK

(A Government Enterprise)

New Functionalities - January 2025

SL No	Module	Form/Functionality	Description of the Functionality released
1.	**Assessment & Adjudication**	**Establishing the DRC-03 Register within Statutory Functions and ensuring its accessibility to all Tax Officers.**	• The "Intimation of Voluntary Payment (DRC-03)" link will be accessible to all tax officers as a standard feature under Statutory Functions. • Tax officers will have access to a comprehensive list of all DRC-03 submissions made by taxpayers within their jurisdictional hierarchy. • Officers serving as Adjudicating Authority, Enforcement Officer/Transit Officer, and Audit Officer will have the capability to associate the DRC-03 submitted by choosing the payment reasons "Voluntary" and "Others" with their respective Assessment, Enforcement, or Audit Case ID. • If DRC-03 is associated with PMT-03A, that linkage will not be accessible. • If a portion of the DRC-03 amount was utilized via DRC-03A, the leftover balance will still be accessible for linkage. • The "DRC-03 Register" link will be accessible to all tax officers as a standard feature under Statutory Functions.

			The entry for the connection of DRC-03 with the Enforcement/Assessment/Audit case will be recorded in the DRC-03 register.
2.	**Audit**	**The Financial Year is shown in a yellow bar, while the Legal Name/Trade Name is presented on the "Issue with DSC" screen within the BO portal.**	• In each Audit Case, the system will present the "Financial Year" in a yellow bar at the top of the BO portal, corresponding to the Financial Year for which the audit is being performed. This information will be accessible to the Audit Officer, Audit Commissioner, Junior Audit Officer, Senior Audit Officer, and Chartered Accountant on the BO portal. On the "Issue with DSC" screen of the BO portal, the system will show the Legal Name or Trade Name of the taxpayer who is subject to the audit.
3.	**Appeal**	**Column "Amount Involved" in the view orders, search review proposal and search direction interfaces.**	• In the View Order screen of the IRC process, two new columns, "Aging (in days)" and "Demand Amount," have been introduced for display. • In the Search Review Proposal interface, new columns for "Date of Order," "Aging (in days)," and "Demand Amount" have been introduced for display. In the Search Direction screen, new columns for "Date of Order," "Aging (in days)," and "Demand Amount" have been introduced for display.
4.	**Back Office**	**User Role & Jurisdiction Administration for both State and CBIC**	**On Services > Admin > User Role and Jurisdiction Administration, the system will display two tabs:** **Search Tax Officials** On Search results of Tax Officials details, system will show three additional columns i.e. 'Date of Birth', 'PRAN/CPF/GPF' & 'DSC registration status'

			• User will get an option to see 10/25/50 records per page. **Download List of Tax Officials** • Under this tab, a user can Download a **List of Active Tax Officials**, • Download List of Offboarded Tax Officials & Download List of Retired Tax Officials are available in CSV format. **i. List of Active Tax Officials** - Refreshed daily twice a day at 2:00 PM & 7:00 PM. **ii. List of Offboarded Tax Officials** -Refreshed Weekly (Every Friday) at 2:00 PM **iii. List of Retired Tax Officials** - Refreshed on 15th of every month at 2:00 PM **On user role & jurisdiction administration > View record > roles and jurisdiction** currently assigned to the official, system will display filter option on "Role Type", "Officer Jurisdiction" and "Effective Start date" columns to refine displayed information.
5.	**Back Office**	**Adding Back button in the Back-office Framework – Record Search**	The following enhancements have been made in Record Search functionality for BO officers: 1. A "BACK" button is introduced in "RECORD SEARCH" on details page (Scenarios specified in TFD) after being navigated from Record Search. **2.** While clicking above button, user will be directed back to **Record Search** screen with previous pre-filled search criteria's. On details page, if a user clicks on the browser back button, the system will display a pop-up message as "Search criteria entered in Record

			Search will not be retained." Use 'Back to Record Search' button instead" with 'continue" and "Stay on this page" buttons.
6.	**E-way Bill**	**Modifications indicated to allocate Unassigned EWB ARNs to State and CBIC officials.**	• All EWB-05 applications submitted by taxpayers will be allocated by the system to the State/CBIC officer responsible for the "Block/Unblock E-way bill" function within the taxpayer's jurisdiction and at the appropriate authority level (the lowest level). • All EWB-05 applications submitted by taxpayers will be allocated by the system to the State/CBIC officer responsible for "Block/Unblock E-way bill" function, within the taxpayer's jurisdiction; and at the appropriate authority level (the lowest level). • The system will continuously monitor for the availability of an officer designated to manage the Block/Unblock E-Way bill, escalating up to L1 to allocate the application. • If there is no officer assigned to the role of "Block/Unblock E-way bill" at any jurisdictional level, the EWB-05 application will be transferred to the un-assigned ARN category. • The State Administrator or Sub-state Administrator will reassign the aforementioned ARNs once an officer with the authority to block or unblock E-way bills becomes available. If multiple officers are assigned the role of "Block/Unblock E-way bill" within a specific jurisdiction, the assignment or re-assignment will be conducted on a round-robin basis.
7.	**Enforcement**	**Removing the validation process for the issuance of MOV-06 prior issuance of MOV-10.**	The system's validation that prevented the issuance of Notice in Form MOV-10 without a corresponding order of detention in Form MOV-06 has now been eliminated.

8.	**Payments (Mapping of the new bank)**	**New Bank mapped for payments: YES BANK**	Taxpayers have the option to pay their challan via E-Payment using Net Banking by choosing the "Yes Bank" option, which is available in the "Please select a bank" field.
9.	**Registration (ARN Related)**	**Creation of ARN history of each GSTIN number**	• The system will create and display the ARN history of all new Registration Applications for normal taxpayers only • Tax officers will be able to download ARN history in PDF format • Hyperlink of ARN history will be visible to tax officers while processing the Registration Application & Accessing Registration Application through Record Search and Search ARN details • Brief description will be displayed in case of REG-03 and REG-05 on Record Search, only when toggle button is selected as "Yes" • In case, the Document Type is "Notice ID No." a brief description will be displayed on Record Search wherein Toggle button of REG-03 and REG-05 is selected as "No" • In Record Search Results, the reason to display 'date' is defined for both cases, wherein toggle button for REG-03 and REG-05 is selected as '**Yes**' and '**No**' • To display functionality-related information message, an info icon will be added to **'GSTIN'** field on **'Record Search'** and '**Search ARN Details-Advance Search.'**
10.	**Registration (Functionality for taxpayers)**	**Restrictions in filing CMP-02**	• Taxpayers will be restricted from filing Form CMP-02, if **Annual Aggregate Turnover** of the previous Financial Year exceeds threshold limit.

			• The threshold limit of AATO is defined in the case of single and multiple GSTINs registered on the same PAN number.
11.	**Registration (Rajasthan)**	**Activating the CA number within the designated information section of a Registration Application**	• State taxpayers should mention their Contract Account (CA Number) in the registration application. Validation of Rajasthan State Electricity Board required.
12.	**Registration (Biometric)**	**Activating biometric features solely via Face Authentication and verifying the documents of the Primary Authorized Signatory and Promoter/Partner.**	• Tax officers are enabled to execute biometric verification through the Face Authentication method. • In the presence of an Aadhaar number, document verification for Promoter/Partner has been removed. • In the absence of Aadhaar number, the process of photo capturing and document Verification has been enabled. • Authorised token expiry period has been reduced from 24 hours to 10 hours. • Mobile APIs have been published in the developer portal
13.	**Registration (Biometric)**	**Managing non-Aadhaar applicant cases & preventing of ARN generation**	• Applicants' who will not opt for Aadhaar Authentication, Promotor/Partner and PAS are required to visit designated GSKs for photo capturing and document verification within 15 days of submission of Part-B of REG-01. Email intimation will be received accordingly. • For both the Biometric and non-Aadhaar applicants', ARN will not be generated if the process is not completed within 15 days from the date of submission of Part B of REG-01. • For Biometric Authentication, Promotor/Partner is not required to come to GSK for document verification.

			• For Biometric Authentication, if a Promotor/Partner visits GSK before PAS for Photo Capture and Biometric verification, then the BAO officer can compare the photograph of a Promotor/Partner uploaded along with the Registration application and the same shot captured at GSK. • Jurisdictional BAO officers will be equipped to view the TRN of non-Aadhaar Applicant cases alongside TRNs of Biometric cases, under the same navigation link. The officers can take action on TRN by capturing photos and verifying the document. • For non-Aadhaar applicant cases, the Registration Approval Officer is equipped to view details of the photo captured and the status of document verification for both Promotor/Partner, and PAS; the officer can process the application accordingly.
14.	**Registration (Biometric)**	**Facilitating Slot Booking**	The Slot Booking facility for Puducherry has been commenced; GSK names for Karnataka and Bihar have been changed.
15.	**Returns**	**Modification of the Due Date for Submitting GSTR 4 (Annual)**	The due date for the GSTR-4 Annual filing has been revised from April 30, 2025, to June 30, 2025, for the financial year 2024-25.
16.	**Returns (E-invoice)**	**Comprehensive Dashboard for Monitoring IRP SLA Metrics**	A detailed dashboard for the E-Invoice ecosystem has been created for a specified group of users, as designated by GSTN. This dashboard features a unified landing page that provides access to the following reports: • De-Dup 360 degree view • Data-pull 360 degree view • Life-cycle view

			• IRP <-->GST System MPLS health • IRP SLA monitoring metrics integration
17.	**Refund**	**Bulk assignment to ARPO and other miscellaneous requirements**	• While searching refund applications by RPO in My List / Pending Actions, "Ageing", "Taxpayer's Jurisdiction" & "Ground of Refund Claim" search criteria have been added additionally. • In Search result ARN list, new columns "Ageing" and "Taxpayer's Jurisdiction" has been added. New status introduced under heading Application for Refund: "Undertaking Submitted – Pending for PMT-03 order" & "Processed – No Further Action Required' Logic to calculate Critical Count will be shown to RPO through information icon on "Critical Count" column Bulk delegation feature created for Refund Processing Officers to assign the cases in bulk to ARPO
18.	**Returns**	**Facilitating Excel Download in BO**	**The following improvements have been implemented in the Record Search functionality for BO officers:** • Tax Officers can now download the record-wise filed GSTR-1 in Excel format for any specified tax period. • Tax Officers have the capability to download a summary of the filed GSTR-1 in Excel format for any designated tax period. • Tax Officers can download the annual summary of filed GSTR-1 for the entire financial year (consolidated) in Excel format.

			• Tax Officers can download a summary of filed GSTR-1 for any selected range of tax periods (consolidated) in Excel format. • Tax Officers can download the annual summary of filed GSTR-3B for the entire financial year (consolidated) in Excel format. • Tax Officers have an option to download a summary of filed GSTR-3B for any specified range of tax periods (consolidated) in Excel format.