





How GST Transformed the Indirect Tax System in India

Benefits for Common Person, Taxpayers and Governments



Fewer
Compliances



Level playing
field for all
Taxpayers



All Indirect
Taxes under
one umbrella



Customer is the
beneficiary of
increased
competition



Helped reducing
prices of
various
products and
services



Free movement
of products and
services across
the country



Revenue
augmentation
due to fixing the
leakages



GST System: High-Capacity Design



Can handle 3 Lakh Users at a time



Processing up to 34 Crore Invoices in a Month



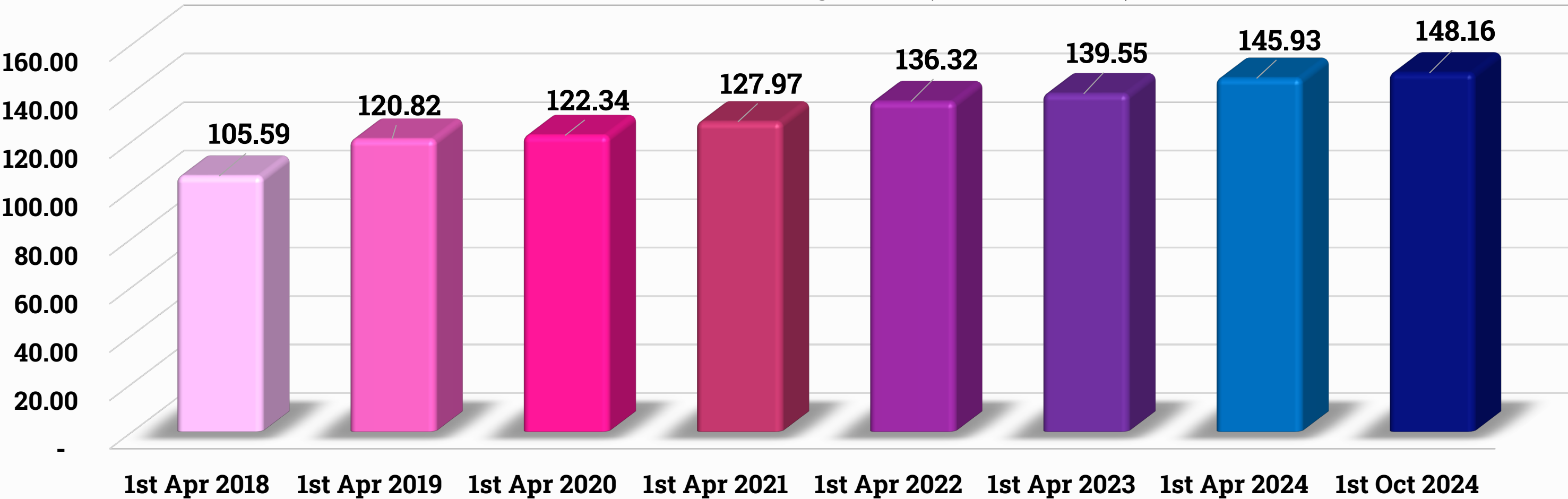
Returns filed vs Tickets logged ratio now reduced to $\leq 0.01\%$



Growth in Taxpayer Base

A Number of active taxpayers in GST system has shown an increasing trend across the years

Number of Taxpayers (in Lakhs)

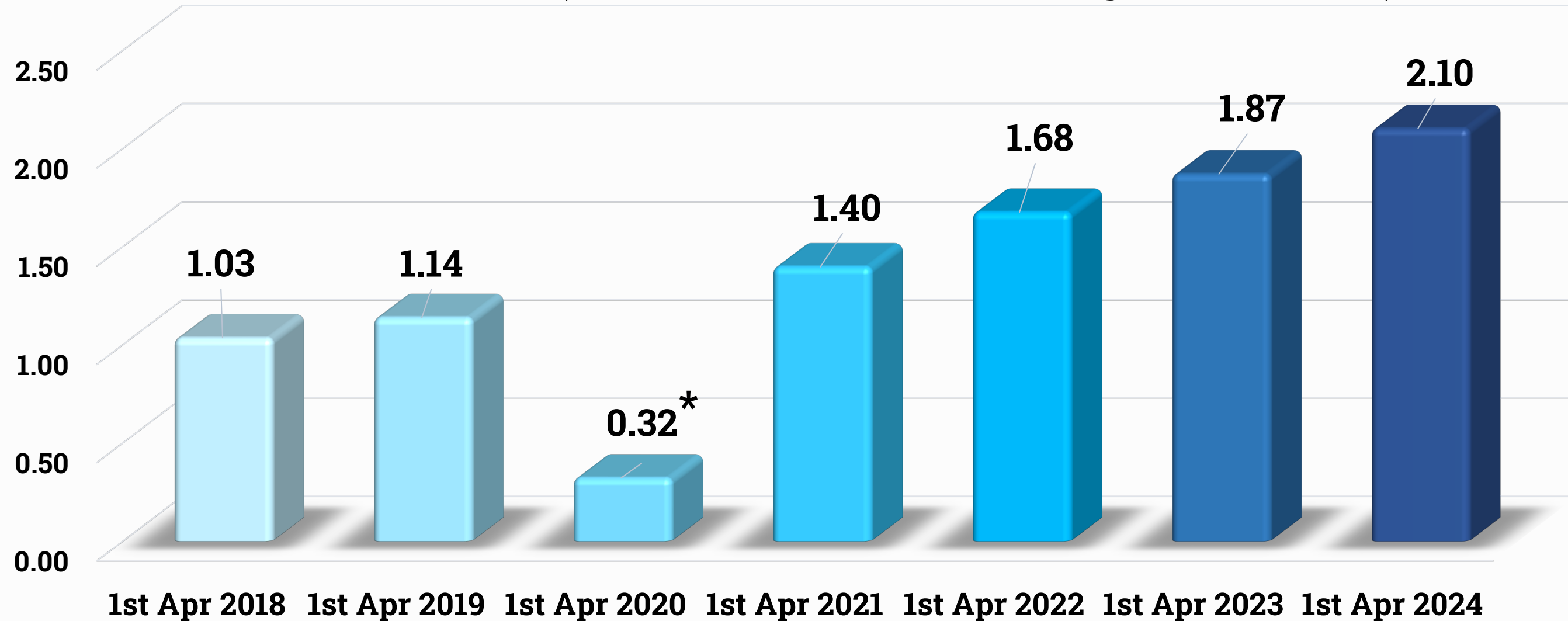




Growth in Collections

Rise in GST collection across years is indicative of a robust growth in economy

Collection (₹ in Lakh Crores during the month)

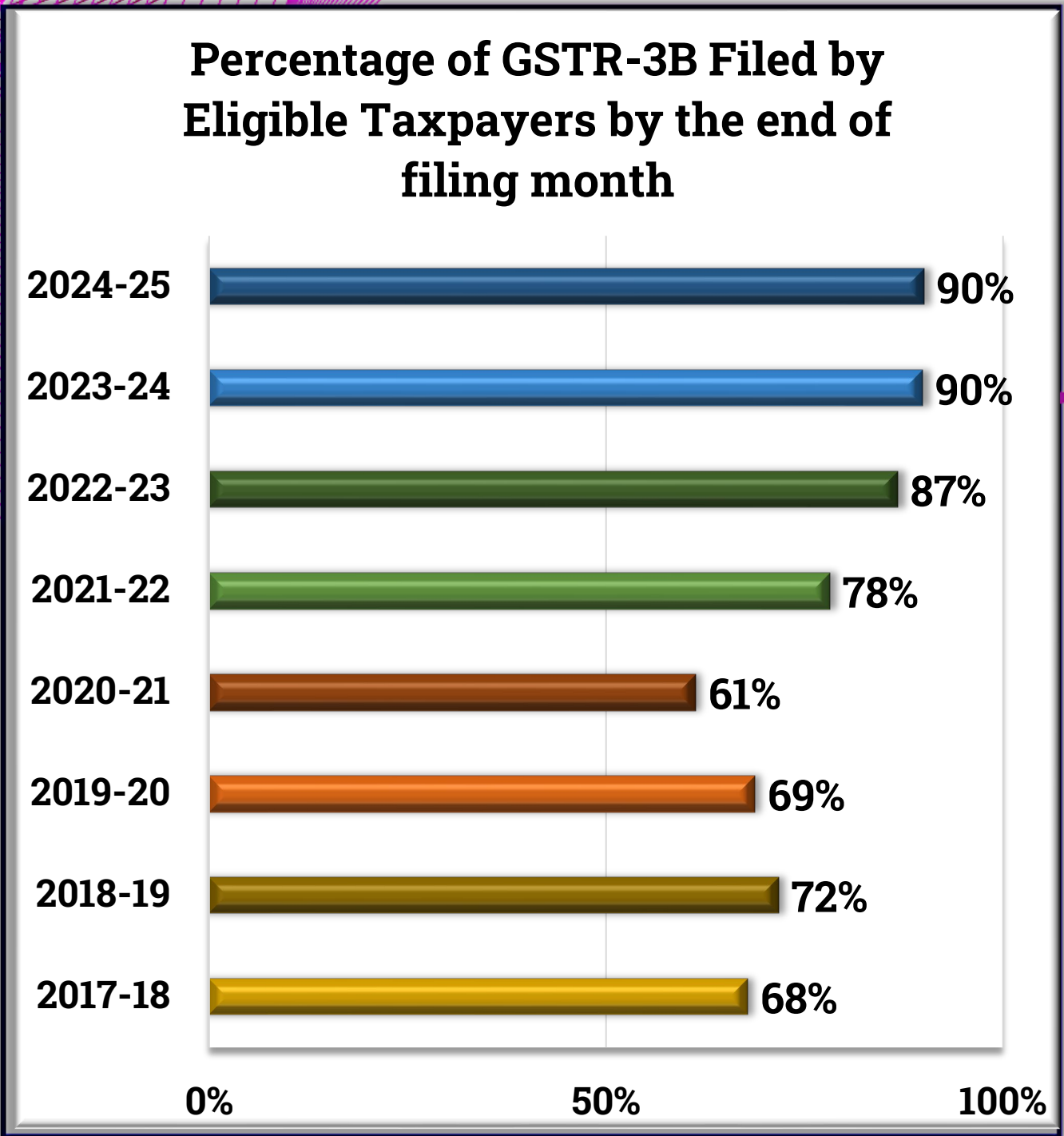
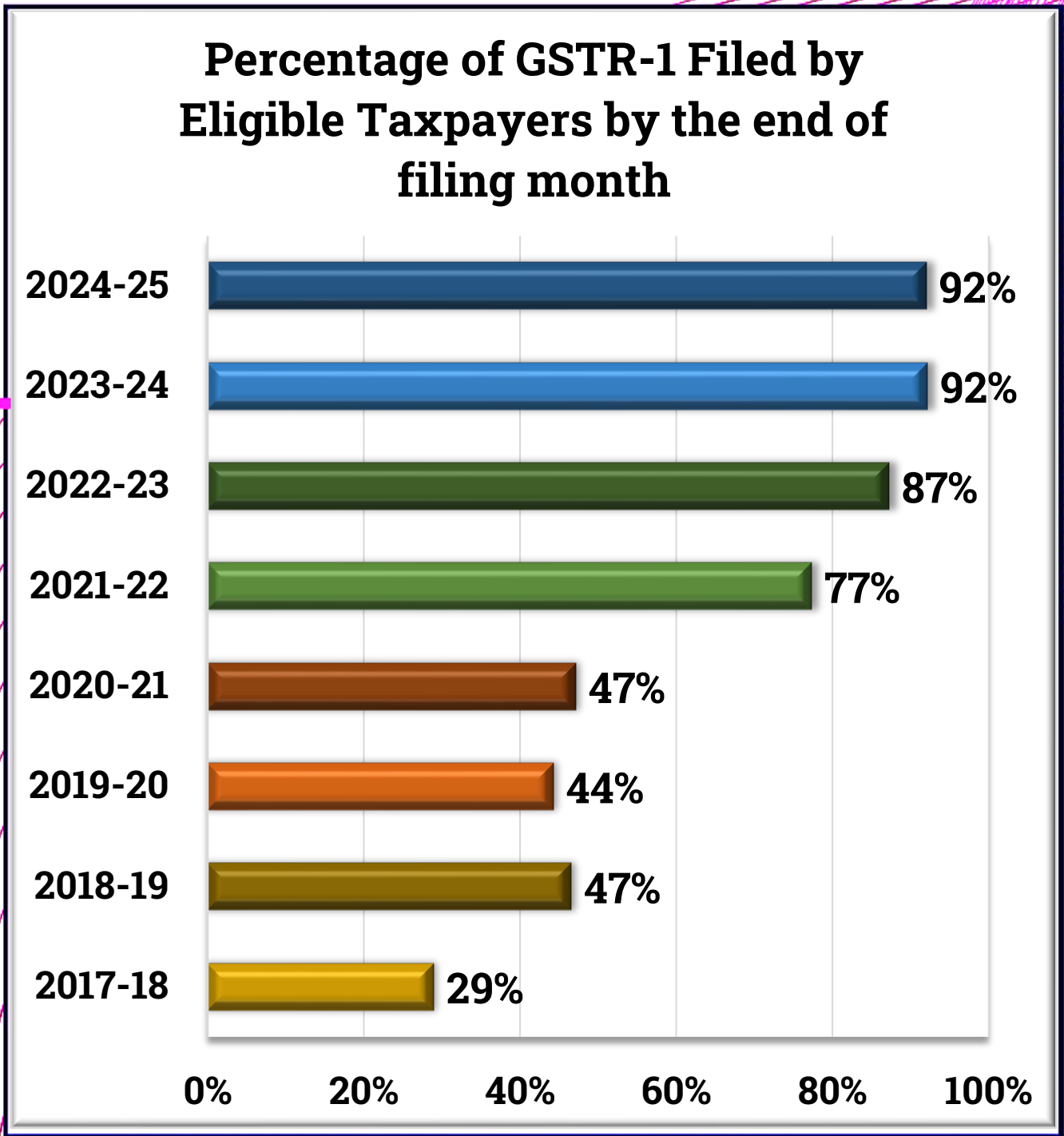


* On account of COVID



Growth in Return Filing (%)

An increase in return filing across the years indicates an **improvement in compliance** levels and has propelled India to the rank of developed tax regimes

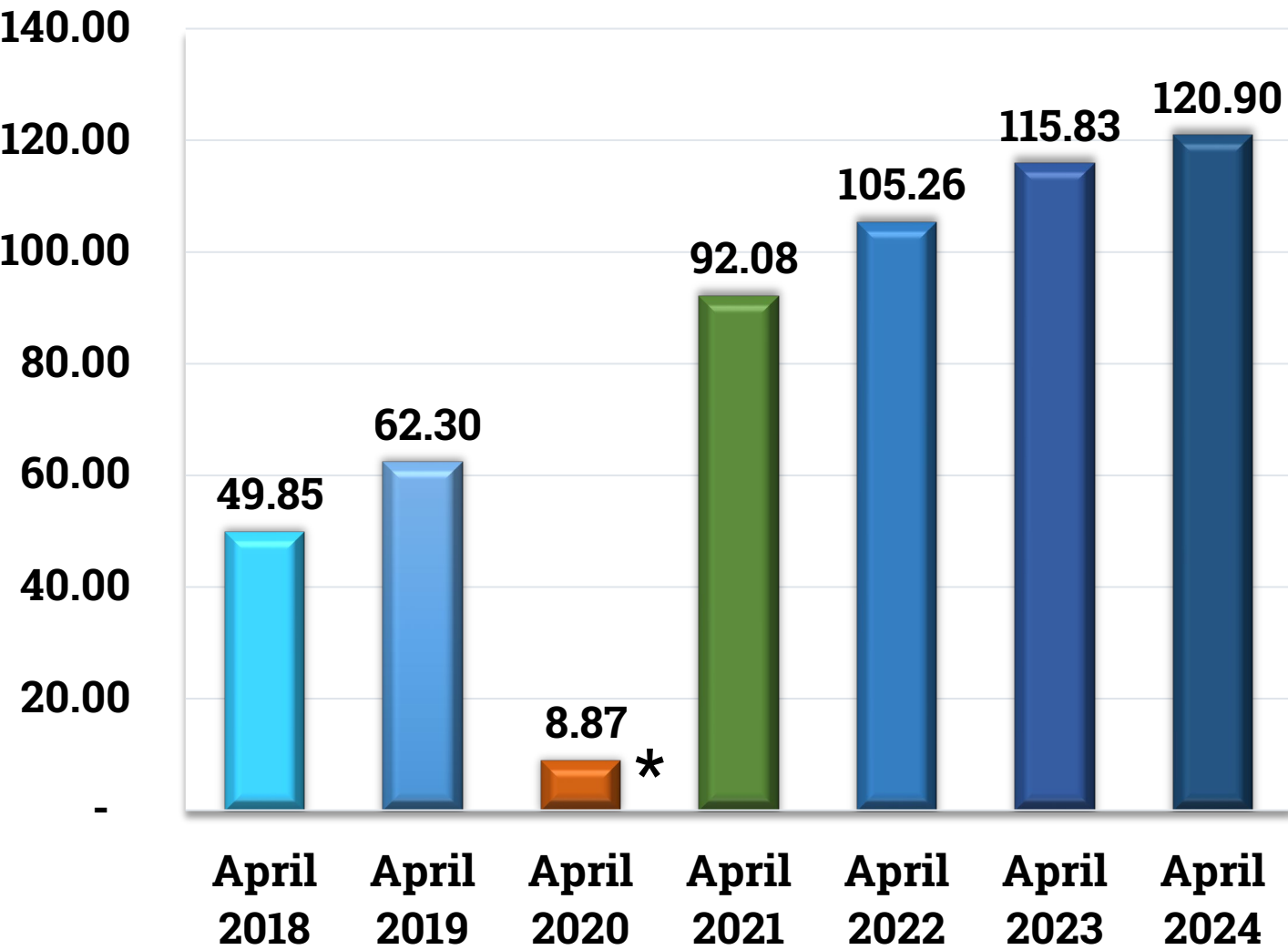




Growth in Return Filing

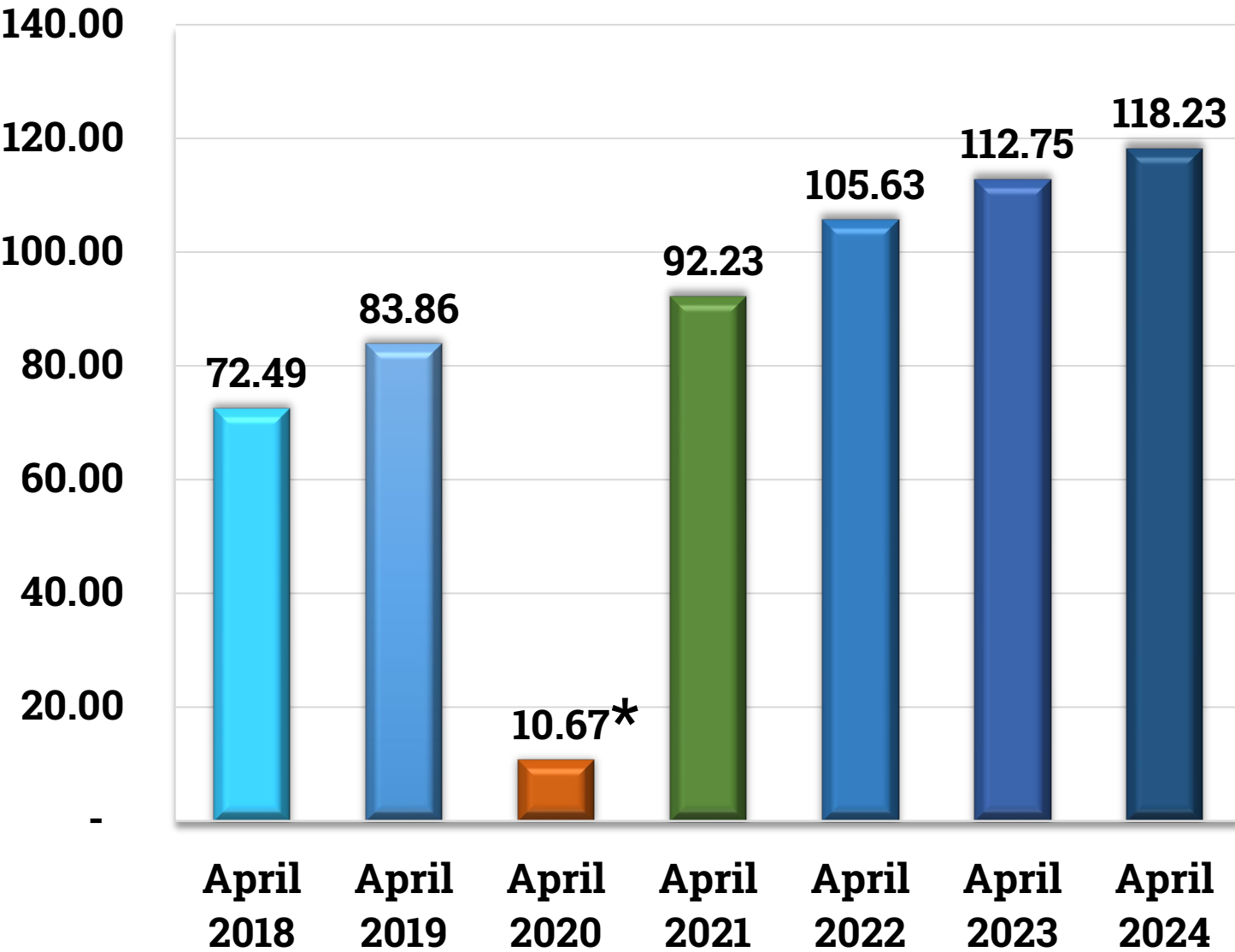
Number of Returns Filed during the April Month since beginning shows a regular growth over the years

GSTR-1 Filed during the Month (in Lakhs)



* On account of COVID

GSTR-3B Filed during the Month (in Lakhs)



* On account of COVID



GST Ecosystem in Numbers

(As on 31st October 2024)

The e-Way Bill, e-invoices generated, payment transactions, tax collections etc., during the year 2024 were found to be **highest, surpassing the previous highs** set since inception of GST



1.48 Cr.

Registered Taxpayers



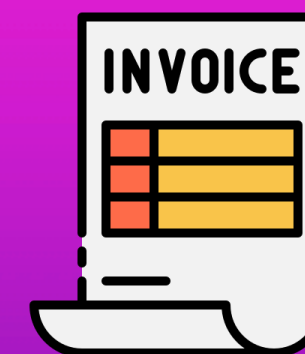
147.10 Cr*

Total Returns Filed



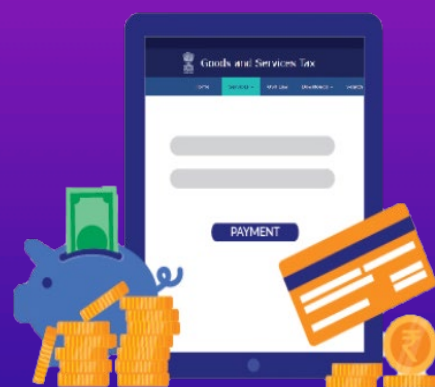
538.38 Cr.*

E-way Bill



7,58,072*

Total Invoice Upload



81.37 Lakh Cr.*

Payment Through the Portal



37.02 Cr*

Total No. of Payment Transactions



24.85 Lakh

Highest Returns Transactions in a day



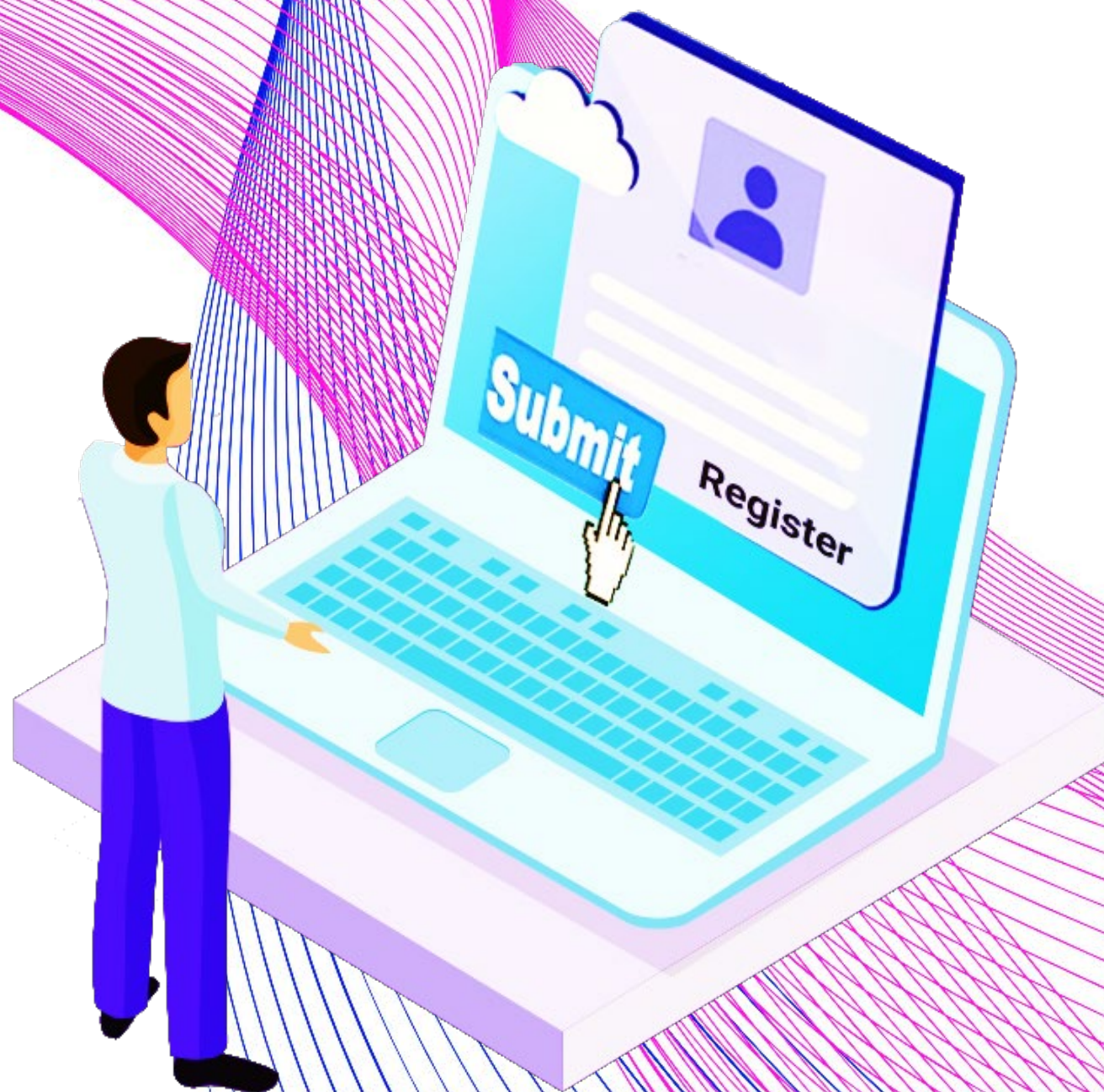
10.65 Lakh

Highest Payment Transactions in a day

* Cumulative figure



Key Features in Registration



01

Bank account validation implemented for all taxpayers

02

Facility to **generate enrollment ID** by **unregistered persons** intending to make supplies through ECO portal

03

Application for revocation of cancellation of registration can be filed **within 270 Days from the date of issue of order**

04

Complaint on misuse of PAN can be registered on GST portal

05

Restoration of active status of taxpayers and **automatic dropping of cancellation proceedings** for centrally suspended Registrations, post filing of all pending returns



Key Initiatives Implemented on Portal

Enhancements in GST Registration

- Now, **Metal Scrap Dealers** can seek GST Registration. Scan QR code for details



- Taxpayers can now **Validate Bank Account** details while adding bank account as **Non-Core Amendment**. Scan QR code for details



- The **Size of documents upload** in both Principal and Additional Place of Business for **New Registration** and **Amendment** have now been **increased**. Scan QR code for details



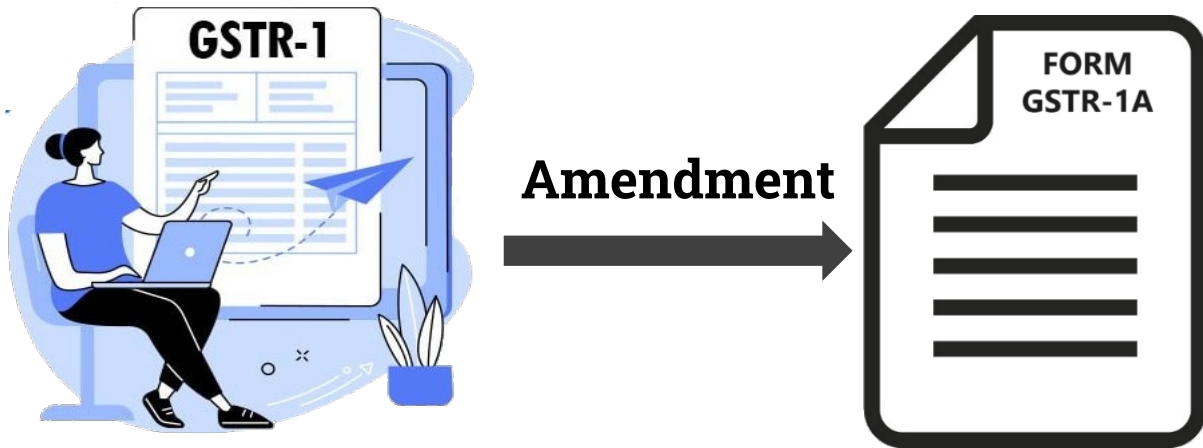
- Furnish details** of the Bank Account **within 30 days** of the grant of registration **or before the due date** of filing GSTR-1/IFF, whichever is earlier. Scan QR code for details





Key Initiatives Implemented on Portal

Important Enhancements in GST Returns



1. **Optional** facility to **add or amend** any missed/wrong supply filed **in GSTR-1** before filing of GSTR-3B for the same period.
2. **GSTR -1A** is **available after filing of GSTR-1** or the due date of GSTR-1 (which ever is later) and can be filed till the actual filing of GSTR-3B.
3. The **ITC** for the supplies declared **in GSTR-1A** shall be **available to the recipient** in the subsequent months' GSTR-2B.

Invoice Management System (IMS)



1. **IMS** is a facility in GST system, where the **invoices/records** can be **accepted, rejected** or **kept pending** by recipients in order to correctly avail ITC.
2. **Wrong Invoices/records** may be **rejected** or **kept pending** by the recipients in the system.
3. **Invoices** which are **not rejected** or **not kept pending** would be **deemed accepted** by the system.
4. **Accepted/rejected** records will be **removed from IMS** on filing of GSTR-3B for that particular period.



Key Initiatives Implemented

Enhancements related to GSTN e-Services App

GSTN e-Services App introduced to provide a convenient solution for verifying e-Invoices and other related details:

- Scanning of valid e-Invoice QR codes and displaying verified details extracted from the code.
- Business search functionality through GSTIN and PAN input.
- Check live status of an IRN.
- Check GSTR-1 and GSTR-3B return filing history for a GSTIN.
- Search functionality through Voice and Image OCR inputs.





Key Initiatives Implemented

Authorised e-Invoice Verification APPs

GSTN



e-Services App*

IRP-1&2
(NIC)



QR Code Verify App*

IRP-3
(Cygnnet)



IRP App*

IRP-5
(EY)



Invoice Registration
Portal*

IRP-6
(iRIS)



Peridot*

*Application Name

Note: 'Clear IRP' does not have any app as of now. All are valid e-Invoice Verification APPs and Interoperable. In case of further verification, use search IRN functionality at <https://einvoice.gst.gov.in>

Disclaimer: The information provided above is intended for information and support purposes only. For any technical assistance or query, taxpayers should contact the respective IRP. Taxpayers are advised to refer to the relevant sections of the GST Act and Rules for legal definitions and interpretation. The content shared does not constitute legal advice. Users are responsible for ensuring compliance with applicable laws and regulations.



Key Initiatives Implemented on Portal

Form GST DRC-03A



- A new **Form GST DRC-03A** is available on the GST portal for taxpayers to **adjust voluntary payments** against the demand orders.
- Taxpayers will be able to **adjust payments** made through DRC-03 **against outstanding demands** raised on GST portal.
- Only DRC-03 forms where the cause of payment is marked as either '**Voluntary**' or '**Others**' will be **considered for adjustment** in Form GSTR DRC-03A.
- Once the adjustment is made, **corresponding entries** will automatically be **posted in the taxpayer's liability ledger** to reflect the updated status of demands.

Scan QR code
for details





Key Initiatives Implemented on Portal

Biometric based Aadhaar Authentication and Document Verification for New GST Registration with Slot Booking Facility

As per Rule 8 of CGST Rules, 2017

Technology initiative by GSTN to:

- ✓ Combat the menace of fake registrations and bogus billing
- ✓ Prevent misuse of Aadhaar and PAN card
- ✓ Protect innocent citizen from fraudulent elements

Rolled out in following States/UTs till 30th October 2024

- | | |
|---|-----------------|
| 1. Andhra Pradesh | 10. Ladakh* |
| 2. Bihar | 11. Nagaland |
| 3. Chandigarh | 12. Odisha |
| 4. Dadra & Nagar Haveli and Daman & Diu | 13. Puducherry |
| 5. Delhi | 14. Punjab |
| 6. Gujarat | 15. Telangana |
| 7. Jammu & Kashmir | 16. Uttarakhand |
| 8. Karnataka | 17. West Bengal |
| 9. Kerala | |

**Rolled out on 30th October 2024

(Remaining States/UTs to be covered soon)

This is a significant milestone to create deterrence against fraudsters and secure GST ecosystem across the country.

For more details read advisory issued at www.gst.gov.in under News & Update section



Key Initiatives Implemented on Portal

Enabling Geocoding of Address

Geocoding of the Principal Place of Business and Additional place of Business enabled for following categories of Existing taxpayers:

- **Normal Taxpayer**
- **Composition**
- **Casual Taxable Person**
- **Input Service Distributor (ISD)**
- **SEZ Developer/ SEZ Unit**

Geocoding will ensure consistency, accuracy and standardisation in addresses.





Refund for Unregistered Taxpayers

Are you an Unregistered Taxpayer seeking a GST refund ?

Unregistered taxpayers can now claim GST refund even if they are not registered on GST portal !!



For detailed
process, please
Scan the
QR code.





Key Initiatives Implemented on Portal

Enabling Supply by Unregistered person through ECOs



New functionality to **generate Enrolment ID** by unregistered persons who intend to make supplies through e-Commerce operators. *

Amendments made in Form GSTR-8 for reporting **"Details of Supplies made by unregistered suppliers"**.

e-Commerce operators (ECOs) can view the turnover of **un-registered suppliers in the State/UT** where they are enrolled.

** This allows them to make supplies without getting GST registration and frees them from other compliances such as filing returns etc.*



Key Initiatives Implemented on Portal

Aadhaar Authentication Mandatory for Filing Refund Application

Filing an Application in RFD-01 / Applying For Refund of IGST Paid on Export or Goods?

Aadhaar Authentication Not Completed Yet?



Complete AADHAAR Authentication

(Using Aadhaar Number)

OR



Complete E-KYC Information

(Using Aadhaar Enrolment ID)

If NOT DONE: Refund application cannot be filed/ Invoices cannot be transmitted

Navigation > Dashboard > My Profile > Aadhaar Authentication Status



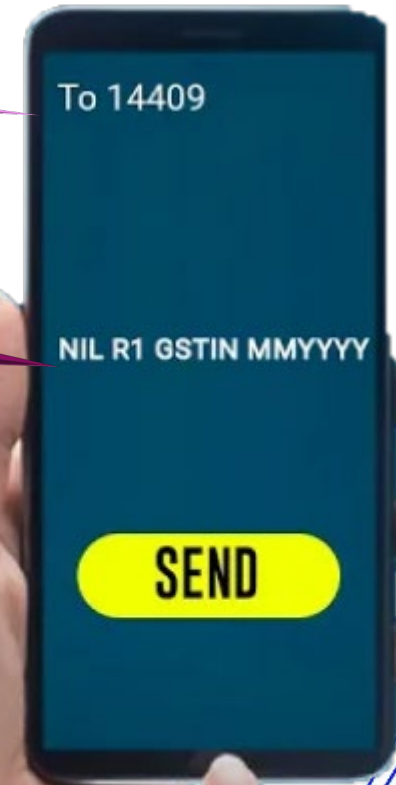
Key Initiatives Implemented on Portal

NIL Filing of Form GSTR-1, GSTR-3B and CMP-08 through SMS

SMS to 14409

NIL space <Return Type>
space <GSTIN> space <Return Period>

From your Registered
mobile number

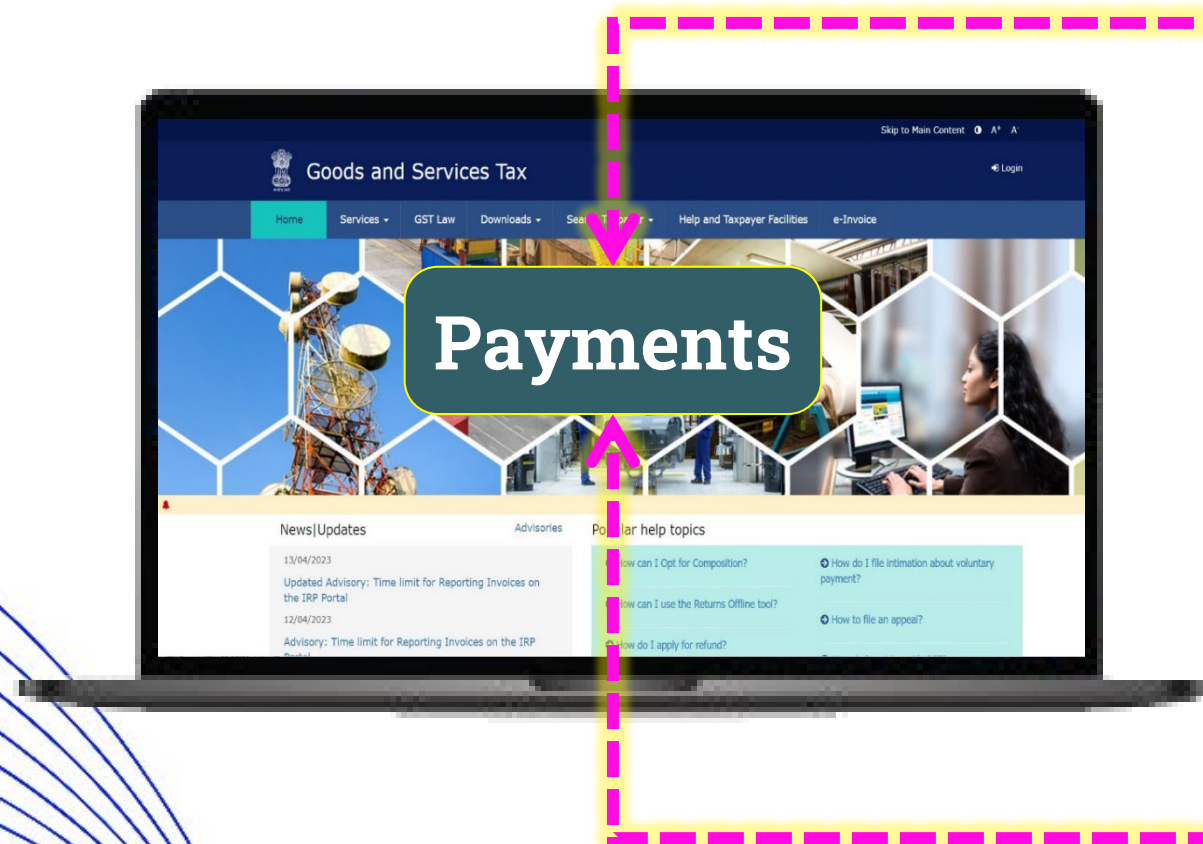


Nil Return/Statement can be filed if you have no Outward Supplies or Liability



Now GST payment can be made through 30 banks

Via e-Payment (Net Banking) and Over the Counter mode



Newly Added Bank

TMB Tamilnad
Mercantile
Bank Ltd

Be a step ahead of life

All Banks

- | | | | | |
|-------------------------|----------------------------|-----------------------------|------------------------------------|-------------------------|
| 1. Axis Bank | 7. Central Bank of India | 13. ICICI Bank Limited | 19. Jammu and Kashmir Bank Limited | 25. RBL Bank Limited |
| 2. Bandhan Bank Limited | 8. City Union Bank | 14. IDBI Bank | 20. Karnataka Bank | 26. South Indian Bank |
| 3. Bank of Baroda | 9. DCB Bank Limited | 15. IDFC First Bank Limited | 21. Karur Vysya Bank | 27. State Bank of India |
| 4. Bank of India | 10. Dhanlaxmi Bank Limited | 16. Indian Bank | 22. Kotak Mahindra Bank Limited | 28. TMBL Bank |
| 5. Bank of Maharashtra | 11. Federal Bank | 17. Indian Overseas Bank | 23. Punjab and Sind Bank | 29. UCO Bank |
| 6. Canara Bank | 12. HDFC Bank | 18. IndusInd Bank | 24. Punjab National Bank | 30. Union Bank of India |



Now you can make GST Payments through UPI & Debit/Credit Cards* in 22 States/UTs



Facility available in 22* States/UTs so far

- | | | | |
|----------------------|---------------------|-----------------|-------------------|
| 1. Arunachal Pradesh | 7. Himachal Pradesh | 13. Maharashtra | 19. Tripura |
| 2. Assam | 8. Jammu & Kashmir | 14. Odisha | 20. Uttarakhand |
| 3. Delhi | 9. Jharkhand | 15. Puducherry | 21. Uttar Pradesh |
| 4. Goa | 10. Karnataka | 16. Punjab | 22. West Bengal |
| 5. Gujarat | 11. Kerala | 17. Rajasthan | |
| 6. Haryana | 12. Madhya Pradesh | 18. Tamil Nadu | |

***Applicable for all UPIs, Credit/Debit cards powered by
Rupay, MasterCard, Visa and Diners via**

Kotak Mahindra Bank, HDFC Bank,

Axis Bank, Canara Bank & Karnataka Bank[^]

([^]UPI only)

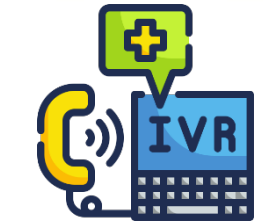
Rest of India and Banks to be covered soon.



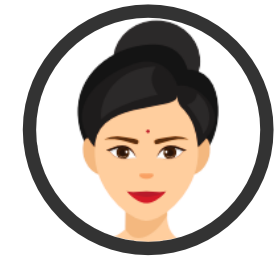
GST Helpdesk: Key Initiatives



Exciting New Enhancements for Taxpayer Support



- **Enhanced IVR System:** Module-Specific Routing and real-time Ticket Status Updates.



- **GITA is now with Live Chat Support:** Connect with a Live Agent for a more personalized and efficient support experience.



- **24x7 Ticketing Window:** Now open 24 hours a day every week, providing faster resolutions to your queries.



- **SMS Functionality for Ticket Lifecycle:** SMS Notifications to keep you informed at every step of your ticket's progress.



- **Call-Back Functionality @IVR:** Never miss a call again! We connect with you at your convenience during peak volumes.



- **Reminder Calling:** To request more information from Taxpayer on tickets raised.



For any assistance, please contact :



GOODS AND SERVICES TAX NETWORK
(A Government Enterprise)

Toll free Helpdesk Number: 1800-103-4786

www.gst.gov.in

<https://selfservice.gstsystem.in/>

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