

GST Trail

Key Highlights of GST Notifications and Clarification Circulars

April 2022



Technical Changes in GST Portal

GSTR-1 enhancements and improvements

The following are the user-friendly enhancements introduced on the GST portal in Form GSTR 1/IFF:

- i. **Consolidated summary:** Taxpayers will now be shown a table-wise consolidated and detailed online summary before the actual filing of GSTR-1/IFF.
- ii. **Recipient-wise summary:** The consolidated summary page will also provide a recipient-wise summary containing the total value of the supplies and the total tax involved in such supplies for each recipient covered in Table 4A-B2B supplies, 4B- Supplies attracting reverse charge, 6B- SEZ supplies, 6C- Deemed exports and 9B- Credit/Debit notes restricted to 100 recipients.
- iii. There are certain changes in the format of the GSTR-1 pdf preview, which now contains a few additional fields (like Export with and without payment etc.) to align with notified format of GSTR-1. It also provides the value pertaining to total outward supplies liability of the taxpayer (other than reverse charge) to be auto-populated in GSTR-3B.
- iv. The present two-step filing of GSTR-1/IFF involving the 'Submit' and 'File' buttons will be replaced with a simpler single-step 'File Statement,' which will directly move the return for filing.



Advisory issued to composition taxpayer

- i. Table 5 of Form GSTR-4 (filed annually by composition dealer) contains auto-populated figures basis CMP-08 filed quarterly by the taxpayers. Furthermore, the taxpayer was also required to provide turnover details in Table 6 of Form GSTR-4, which few taxpayers had not made inadvertently.
- ii. Due to the above disclosure error, the system calculated tax payable (viz., Table 6 of GSTR-4) as taxes excess paid and transferred the excess amount to the Negative Liability Ledger.
- iii. During the subsequent filing periods, certain taxpayers used the amount in the Negative Liability Ledger for discharging their quarterly liabilities instead of paying the same through the Electronic Cash Ledger. Few taxpayers raised tickets on the GST portal specifying that the system utilizes balance from a negative cash ledger instead of an electronic cash ledger.
- iv. To cater to this issue, the amount wrongly utilized by a few taxpayers from the Negative Liability Ledger is transferred to the Electronic Cash Ledger on the GST portal.
- v. The amount deposited by the taxpayer in the Cash Ledger gets adjusted against the negative liability amount. Whereas in case the amount of liability has not been deposited through challan, the balance in Cash Ledger becomes negative. In such cases, the taxpayers are advised to urgently deposit the past liability through challan of an equal amount. Details of the debit, if any, have been communicated to all such taxpayers through emails.

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