

# GST Trail

## Key Highlights of GST Notifications and Clarification Circulars

February 2024



## Notification Updates

### Notification 06/2024 – Central Tax – dated 22 February 2024

The Central Board of Indirect Taxes and Customs (CBIC) had notified the “Public Tech Platform for Frictionless Credit” as the system with which information may be shared by the common portal in accordance with Section 158A of CGST Act, which allows the common portal to share various taxpayer information such as registration details, outward and inward supplies disclosed in GSTR-1, GSTR-3B, Annual Return filed in GSTR-9, etc. with the consent of the supplier or recipient, as the case may be.

## Technical Updates

### Advisory: Enhanced E-invoicing Initiatives and Launch of Enhanced GST portal (<https://einvoice.gst.gov.in/>)

The Goods and Services Tax Network (GSTN) has announced the following new features of the revamped E-Invoice Master Information Portal:

- 1. PAN-Based Search:** Users can check the e-invoice enablement status of entities using their Permanent Account Number (PAN) in addition to searching with GSTIN.
- 2. Automatic E-invoice Exemption List:** The portal now automatically publishes the updated list with all GSTINs that have filed for e-invoice exemptions at the start of the month and it is available for users to download.
- 3. Global Search Bar:** A comprehensive search tab has been introduced that allows for quick access to the information across the portal.
- 4. Local Search Capabilities:** Enhanced search functionality within advisory, FAQ, manual, and other sections for efficient information access.
- 5. Revamped Advisory and FAQ Section:** Now organized year-wise and month-wise for easier reference, offering comprehensive guidance.
- 6. Daily IRN Count Statistics:** The portal now includes statistics on the daily Invoice Reference Number (IRN) generation count.
- 7. Dedicated Section on Mobile App:** Information and support for the e-invoice QR Code Verifier app are readily available.
- 8. Improved Accessibility Compliance and UI/UX:** Adhering to the GIGW guidelines, the portal now offers improved features such as contrast adjustment, text resizing buttons, and screen reader support for enhanced accessibility.
- 9. Updated Website Policy:** The website policy has been updated, including the website archival policy, content management and moderation policy, and web information manager details.

Additionally, the GSTN has also announced that an enhanced version of the e-invoice verifier app will be launched shortly.

**Advisory: Instances of Delay in registration reported by some taxpayers despite successful Aadhar Authentication in accordance with Rules 8 and 9 CGST, Rules, 2017-reg**

In accordance with Rule 9 of the CGST Rules, 2017, pertaining to the verification and approval of registration applications, the GSTN has informed the following:

Where a person has undergone Aadhaar authentication as per sub-rule (4A) of Rule 8 but has been identified in terms of Rule 9(aa) by the common portal for detailed verification based on risk profile, the application for registration would be processed within thirty days of application submission. Necessary changes would also be made to reflect the same in the online tracking module vis-à-vis processing of registration application.



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