Welcome Kit for New Businesses

1 NATION TAX MARKET

GⁱN™ Goods And Services Tax Network

A guide to newly registered businesses under GST to help them comply with GST provisions and make them understand the services/ help available

Dear Taxpayer,

Welcome to GST. You are now part of a family consisting of 1.23 Crore registered taxpayers. A nation is made, when taxes are paid. By choosing to register with GST, you have already taken the first step towards nation building. We strongly value your contribution and are committed to make your engagement with the GST ecosystem a smooth experience.

For a newly registered taxpayer, a lot of effort goes to understand the requirements of the GST law and ensure compliance. As a measure to facilitate taxpayers and make their GST journey smooth, the newly registered taxpayers are being provided with this welcome kit. The welcome kit is a brief document which attempts to communicate with you in simple terms, without the legal jargons. The idea is to make new taxpayers and startups understand the intent, benefits and processes of GST in a lucid and effective manner.

We strongly recommend that you go through this document carefully to understand and appreciate the processes involved in GST compliance, the do's and don'ts of GST and good practices that would make your GST journey smooth and easy.

Please be informed that the welcome kit is by no means an exhaustive document. It is only an effort to compile the most relevant information with respect to compliances and help at a single place. For more detailed and elaborate information on GST, please refer to the GST law, rules, notifications, circulars and advisories issued by the Government.

We welcome your feedback and suggestions to improve this document so that new registrants in the future may get benefited by the updated version of this document. We will update the welcome kit based on your valuable feedback and suggestions.

All the Best
Team GSTN

Welcome Kit for New Taxpayers

1. Registration and Basic Information

1.1. How to retrieve username/ password?

Since you have a GST registration now, you must remember your Username and Password to access the GST Portal. You are strongly advised not to share your GST Portal credentials (Username and Password) with anyone.

But what if you forget your username or password? You need not to worry. Just follow the steps given below and within minutes, you will be able to retrieve your username/ password.

1.1.1. Case 1: You remember your password but don't recall the username-

- Go to GST portal **www.gst.gov.in**
- Click on login button.
- You can find "Forgot Username" button at the bottom of the page, click on the same.
- The next page will open. On that page, submit your GST Registration Number (GSTIN) or any Provisional ID or UIN. Then, click on "Generate OTP" button.
- You will receive an OTP on your registered mobile number and registered email ID.
- Enter your OTP in the given space and click on the 'Submit' button.
- You will receive your USER ID in your email.

1.1.2. Case 2: You have forgotten your password-

- Go to GST portal **www.gst.gov.in**
- Click on login button.

- You can find "Forget Password" button at the bottom of the page, click on the same. (Highlighted in red).

- The next page will open. In that page, submit your username. Then click on "Generate OTP" button.

- You will receive an OTP on your registered email id and registered mobile number.

- Enter your OTP in the given space and click on submit button.

- Enter "New Password" in the given box. Then, re-enter the same password. The password should be of 8 to 15 characters which should comprise of at least one number, one special character, one upper case and one lower case letter. Then, click on the 'Submit' button.

- You will receive a confirmation that your password has been reset successfully on your registered email id.

1.2 Registering your Digital Signature Certificate (DSC)

The GST Common Portal allows you to designate persons (including yourself) as authorized signatories. It enables the authorized signatories to sign and file returns as well as make payments – all online. Any person, registered on the 'Authorized Person' tab of the GST Common Portal for your business enterprise, can sign and file GST returns on your behalf, using digital signature certificates (DSC).

A Digital Signature Certificate (DSC) replaces a hand-written signature and authenticates your identity electronically. It also provides you with a high level of security for your online transactions by ensuring absolute privacy of the information exchanged using a digital certificate. You can use certificates to encrypt information such that only the intended recipient can read it. You can digitally sign information to assure the recipient that it has not been changed in transit, and also verify your identity as the sender of the message. DSC is mandatory in case taxpayer is a

- Public Limited Company
- Private Limited Company
- Unlimited Company
- Foreign Company
- Limited Liability Partnership (LLP)
- Foreign Limited Liability Partnership

- Public Sector Undertaking

For more details and step by step screenshots of the process of registering DSC, visit the URLs provided below:

https://tutorial.gst.gov.in/userguide/loginanddsc/#t=Register__Update_DSC.htm
https://www.gst.gov.in/help/video/registerdsc

1.3. How to make non- core and core amendments in registration?

While applying for GST registration, you must have provided certain details in the registration form. Your registration has been granted on the basis of the information provided and supporting documents uploaded by you. In case information provided by you at the time of registration gets changed, you need to amend the information in your registration details. The process of making changes is called 'amendment'. It is of two types namely, core and non-core amendment. You need to understand the concept of core and non-core amendment.

Amendment to non-core fields in GST registration does not require approval of any Tax Officer or visiting the Tax Department. In other words, it is automatically approved without any need of processing by the Tax Officer. Amendments in non-core fields include, amendment in the details of Authorized Signatory, Telephone Number, Email ID, details of partners, Karta etc. On the other hand, amendments in Core fields in GST registration require approval of Tax Officer. Amendment in Core fields include amendment in the details of:

- Any change in the name of business (if there is no change in the name as recorded on PAN),

- Principal Place of Business,

- Additional Place of Business (Other than change in State),

- Addition or deletion of Partners, Karta, Managing Director, Whole Time Director, Members of Managing Committee of Associations, Board of Trustee, Chief Executive Officer etc.

1.3.1. The procedure for the amendment of Non-Core fields is as follows:

- Login to the GST Portal with your User ID and Password.

- Under Services tab, click Registration → Amendment of Registration Non - Core Fields.

- The application for change is displayed and Non-Core fields are available in editable form.

- Select the appropriate tab which you want to change / amend.

- After doing changes, click on Verification Tab.

- Select the Authorized Signatory from the drop down.

- Enter the Place.

- After the application is filled, you have to authenticate the application or digitally sign the same using DSC or EVC.

- A message will be displayed showing that the submission is successful.

- You will receive an Acknowledgement within 15 minutes on registered Email ID and Mobile number. Also, the email and message containing ARN and intimation about successful filing of application form for Amendment of Non-Core fields will be sent to Primary Authorized Signatory.

1.3.2. The procedure for the amendment of Core fields is as follows:

- Login to the GST Portal with valid User ID and password.

- Under Services tab, click Registration → Amendment of Registration Core Fields.

- The application for change is displayed and Core fields are available in editable form for making changes.

- Select the appropriate tab which you want to change / amend.

- Once all the changes are done, Click on Continue.

- Now, in the Verification Tab, select the checkbox for Verification.

- Select the Authorized Signatory from the Drop Down.

- Enter Place.

- Digitally sign the Application using DSC or authenticate through EVC as applicable to you.

- A message will be displayed showing that the submission is successful.

- You will receive an Acknowledgement within 15 minutes on registered Email ID and Mobile number. Also the email and message containing Application Reference Number (ARN) and intimation about successful filing of application form for Amendment in Non-Core fields will be sent to Primary Authorized Signatory.

- On approval or rejection of the Application by the Tax Officer, you will receive a notification through SMS and Email.

1.4. Information about jurisdictional tax officer

Once you register with GST, you are assigned to either the State or the Central GST Authority for administrative purposes. Your jurisdictional Central/ State tax officer verifies your payments, assesses your returns, sanctions your refund and communicates with you, as and when required. The jurisdictional tax officer is generally the single point of contact for assisting in GST compliances from the Government side. However, you continue to be registered under both Central GST and State GST, irrespective of your administrative assignment to Centre or State.
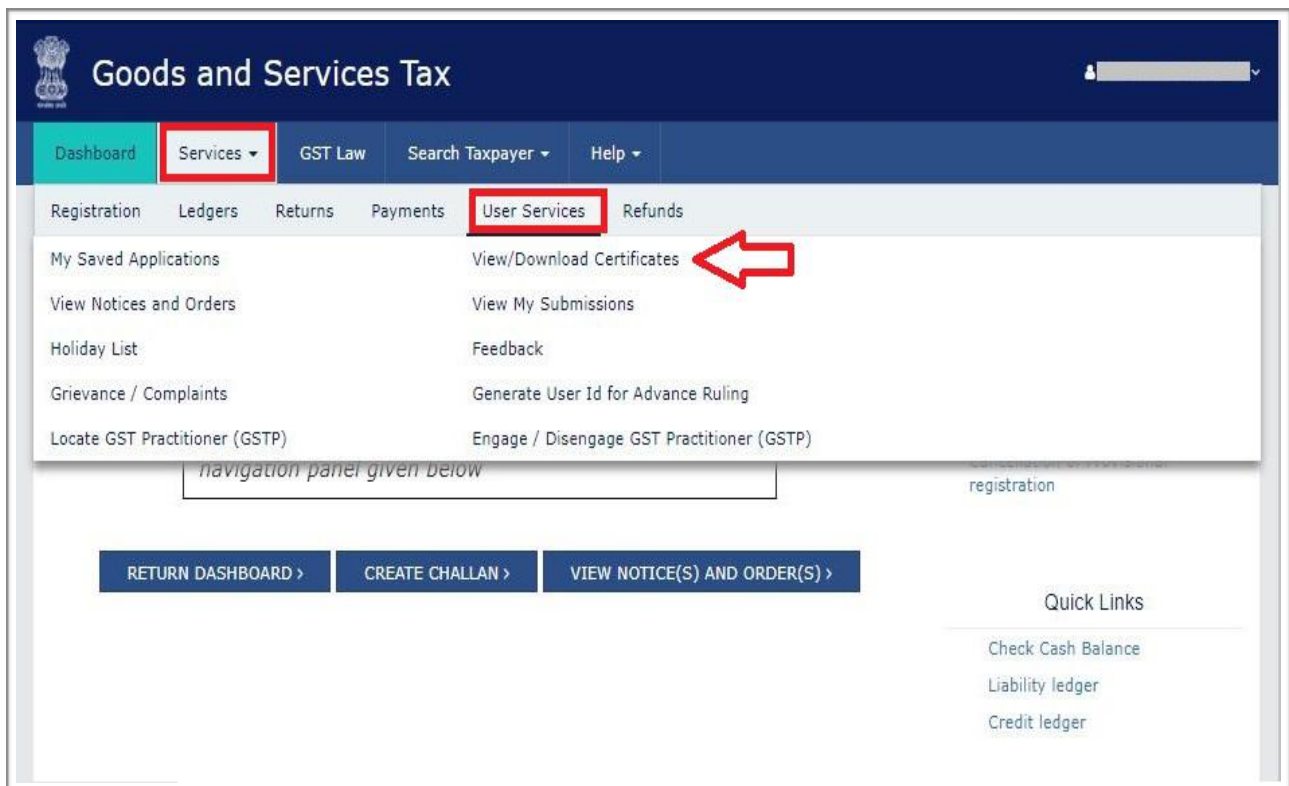
1.5. Your Registration Certificate

Every registered taxpayer is issued a GST Registration Certificate in Form GST REG-06. You can download the registration certificate from the GST portal. The registration certificate is available for download on the GST Portal. Government does not issue any physical certificate. You can download your registration certificate by following simple steps, as given below:

- Login to GST Portal

- Go to 'Services' > 'User Services' > 'View/ Download Certificate'.
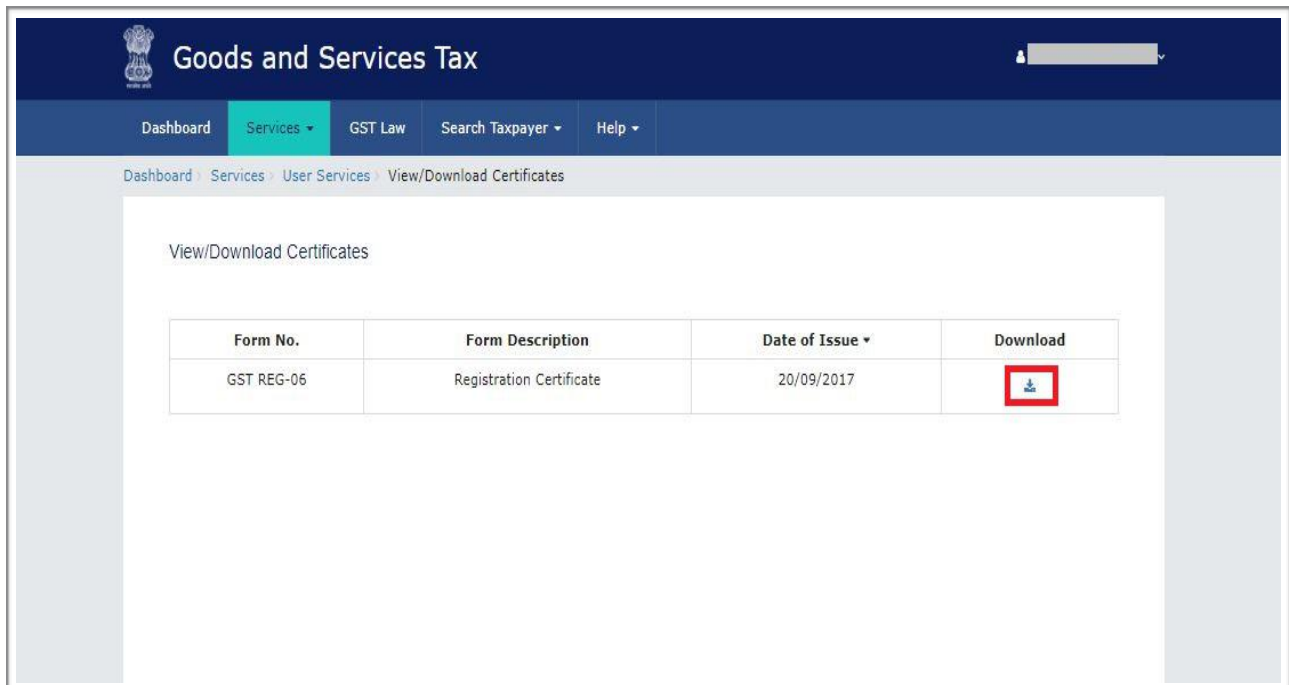
Click on the 'Download' icon:

- The certificate contains all the details of the business. In the first page of the registration certificate, details such as GSTIN, name, address, date of registration etc. are displayed.

Government of India
Form GST REG-06
[See Rule 10(1)]

Registration Certificate

Registration Number :

1.	Legal Name			
2.	Trade Name, if any			
3.	Constitution of Business			
4.	Address of Principal Place of Business			
5.	Date of Liability			
6.	Period of Validity	From	To	NA
7.	Type of Registration			
8.	Particulars of Approving Authority			

Signature

Name	
Designation	
Jurisdictional Office	
9. Date of issue of Certificate	

Note: The registration certificate is required to be prominently displayed at all places of business in the State.

- The second page is 'Annexure A' which has details of additional place(s) of business, if any.

Annexure A

GSTIN

Legal Name

Trade Name, if any

Details of Additional Places of Business

Total Number of Additional Places of Business in the State

- The third page 'Annexure B' has information of the Person in Charge of the business.

- You must take a print out of the first page of your registration certificate and display it prominently at your business premises.

2. Doing Business

2.1. Starting a business and keeping records

Starting a business can be exciting and rewarding. However, it can be stressful as well. Tax compliance can be one of the major sources of such stress. If you are aware of the records that you need to keep for GST compliance, running a business and complying with GST laws and rules can be easy.

For GST compliances, if the accounts are maintained properly, then input tax credit is available under the GST system. As a registered person/ entity, you must keep and maintain, at your principal place of business, the following books, and records:

- Records relating to production or manufacture of goods;

- Records relating to the inward and outward supply of goods or services;

- Stock of goods records;

- Details of input tax credit availed;

- Details of output tax payable and paid; and

- such other particulars, as may be prescribed by the Government.

Books of accounts and others records have to be retained and preserved for a period of 72 months (6 years) from the due date of furnishing of Annual Return for the year relating to such accounts and records.

2.2. Invoicing in GST

Since you are a GST registered business now, you need to provide GST-compliant invoices to your buyers for supply of good and/or services.

Similarly, your GST registered vendors will provide GST-compliant inward supply invoices to you.

A tax invoice is generally issued to charge the tax and pass on the input tax credit. A GST Invoice must have the following mandatory fields-

1. Invoice number and date:
   - The tax invoice should be numbered consecutively;
   - The **consecutive serial number** should not exceed 16 characters;
   - The consecutive serial number may contain alphabets or numerals or special characters- hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof;
   - The **consecutive serial number** should be unique for a financial year;
2. Customer name
3. Shipping and billing address
4. Customer and taxpayer's GSTIN (if registered) **
5. Place of supply
6. HSN code
7. Item details i.e. description, quantity (number), unit (meter, kg etc.), total value
8. Taxable value and discounts
9. Rate and amount of taxes i.e. CGST/ SGST/ IGST/Cess
10. Whether GST is payable on reverse charge basis
11. Signature of the supplier

    **If the recipient is not registered AND the value is more than Rs. 50,000/- then the invoice should carry:
    i) name and address of the recipient,
    ii) address of delivery,
    iii) State/UT name and code

2.3. Composition Scheme

The Composition scheme is a simple compliance scheme for small taxpayers. It is a voluntary and optional scheme.

Benefits of composition scheme

- Easy compliance as no elaborate accounts and records are to be maintained

- Annual Return

- Quarterly payment of tax

Under this scheme, a registered taxable person, whose PAN based aggregate turnover does not exceed Rs. 1.5 crores in the preceding financial year, if dealing in Goods only (special category States decide about the composition limit in their respective States i.e. Manipur, Mizoram, Nagaland, Tripura, Arunachal, Meghalaya, Sikkim & Uttarakhand have a limit of Rs. 75 lakh) and Rs 50 Lakh, if dealing in supply of services or mixed supplies (across all States/UTs), may opt for the scheme.

A taxpayer registered under composition scheme has to pay an amount equal to certain fixed percentage of his turnover as tax to the government. This tax has to be paid on quarterly basis. Such taxpayer does not have to maintain elaborate accounts and records and has to file a simple annual return in FORM GSTR-4 and pay taxes quarterly through FORM GST CMP-08.

However, upon opting this scheme, you cannot issue taxable invoice under GST law and can neither collect GST from your customers nor can claim Input Tax credit on your purchases nor can make inter-State supplies.

For more details on the Composition Scheme, please visit the following URL:

http://cbic.gov.in/resources//htdocs-cbec/gst/Composition%20Levy%20Scheme.pdf

Conditions & Restrictions under the scheme: A person opting for the scheme has to adhere to the following conditions:

- Issue bill of supply in the prescribed manner

- Pay all taxes on inward supplies, including taxes to be paid on reverse charge basis

- Can't claim input tax credit on inward supplies

- Mention the words "composition taxable person" on every notice board or signboard displayed at a prominent place at his place of business.

- Withdraw from the scheme, if he/she becomes in-eligible

- Can't undertake inter-State supplies

- The composition scheme cannot be opted in the middle of the Financial Year by taxpayers already registered with GST as Normal taxpayer.

- If against one PAN, multiple registrations are taken, then all registrations will be either under composition scheme or all registrations will become normal, if even one registration opts out of composition scheme.

3. GST Services

3.1. Facilities provided at GST portal

The GST Portal provides you a number of services. The list of services available on the GST Portal are provided below:

Application for Registration : • Normal Taxpayer, • Input Service Distributor • Casual Dealer	**Opting out of Composition Scheme (GST CMP-04)**	**Claim refund (RFD-01)**
Application for GST Practitioner	**Filing GST Returns**	**Furnish Letter of Undertaking (LUT)** (RFD-11)
Opting for composition scheme (GST CMP- 02)	**Payment of GST** • Create Challan • Track payment status	**Tracking Refund Status**
Declaration for intimation of ITC reversal/payment of tax on stock in Form GST ITC-03	**Search Taxpayers from GSTIN/ UIN/PAN**	**Viewing E- Ledgers:** • E- Cash Ledger • E- Liability register • E – Credit Ledger
Application for Amendment in Registration Particulars (FORM GST REG-14)	**Application for Advance Ruling** (FORM GST ARA -01)	**Track Application Status**

3.2. Free Accounting and Billing Software provided by Government

The Government has offered free accounting and billing software from 8 providers to MSMEs with annual turnover of up to ` 1.5 crore. The software providers offer basic features like sale/ purchase/ cash ledger, inventory management, supplier/ customer masters,

generation of invoices, preparation of GST and Income Tax returns for free, while, additional feature like, bank reconciliation, account receivable etc. would be chargeable.

The list of Accounting and Billing Software products that are being made available free of cost to all taxpayers (of annual turnover upto `1.5 crore) is given below:

Sr. No.	Name of Company	Product Name	Cloud / On-prem	Mobile App
1	Adaequare Info Private Limited	uBooks	Cloud	YES
2	Cygnet Infotech Private Limited	Cygnet FACE	On-prem	NO
3	Focus Softnet Private Limited	FocusLyte	Cloud	NO
4	IRIS Business Services Limited	Vyapari	Cloud	YES
5	Marg ERP Limited	Marg GST pro	On-prem	YES
6	Relyon Softech Limited	Saral Accounts	On-prem	YES
7	Seshaasai Business Forms Private Limited	GenieBooks	Cloud	YES
8	Zoho Corporation Private Limited	Zoho Books	Cloud	YES

3.3. GST Suvidha Providers (GSPs): Who they are and what do they provide?

A GST Suvidha Providers (GSP) is a service provider who helps the taxpayer to comply with the provisions of the GST law through its web platform.

Under the GST Suvidha Providers (GSP) ecosystem, the taxpayer, via his choice of third-party applications, which provide all user interfaces and convenience via desktop, mobile, other interfaces, can interact with the GST system. It means a taxpayer need not come to the GST Portal; rather a third party application being used by him will connect with the GST system.

These GSPs provide the taxpayers with invoice data upload, download data on inward supplies (receipts or purchase) in the form of GSTR-2A, do matching of inward supplies made with details downloaded from GST portal, finalize the same, based on his own purchase (inward supply data) and file returns, in addition to maintaining their individual

business ledgers (sales ledger and purchase ledger) and other value added services around the same. This is a paid facility.

The list of GSPs empanelled with GSTN can be found on the following link:

https://www.gstn.org/ecosystem/index.php

You can avail the services from any GSP of your choice.

3.4. Tracking taxpayer details on the basis of GSTIN/ UIN/ PAN

You can search a taxpayer on the GST Portal by entering the GSTIN/ UIN/ PAN of the taxpayer. The following details can be obtained:

- Legal Name of Business

- Trade Name

- Centre Jurisdiction / State Jurisdiction

- Date of registration

- Constitution of Business

- Taxpayer Type

- GSTIN / UIN Status

- Date of Cancellation

- Nature of Business Activities

- Return filing table

By using this utility, you can-

- Verify the authenticity of any GSTIN

- Verify the GSTIN of a taxpayer issuing manual/ hand written invoices

- Prevent yourself from associating with vendors using fake GSTIN

- Avoid a fraudulent GSTIN

- Help your suppliers correct any potential error in reporting GSTIN

In order to use this utility, visit the following link:

https://services.gst.gov.in/services/quicklinks/searchtxp

4. Becoming GST Compliant

4.1. Know your GST Returns and file them on time

The basic features of the return mechanism in GST includes electronic filing of returns and uploading of invoice level information. The returns mechanism is designed to assist you to file returns and avail ITC.

Under GST, a regular taxpayer needs to furnish monthly returns and one annual return. There are separate returns for a taxpayer registered under the composition scheme, non-resident taxpayer, person registered as an Input Service Distributor, a person liable to deduct or collect the tax (TDS/TCS), a person granted Unique Identity Number (UIN). It is important to note that you are NOT required to file all the types of returns. You are required to file returns depending on the activities you undertake. If your annual aggregate turnover in the preceding financial year was up to `1.5 Crore, you are required to file details of outward supplies in FORM GSTR-1 on a quarterly basis. However, selecting the quarterly frequency is optional even if your turnover in the previous year was upto`1.5 Crore. The selection of frequency of filing (Quarterly/Monthly) has to be opted in the beginning of the financial year i.e. before filing the first GSTR-1 of the financial year.

All the returns/statements are to be filed online. Returns can be filed using any of the following methods:

1. GST portal (www.gst.gov.in)
2. Offline utilities provided on GST portal.
3. GST Suvidha Providers (GSPs).

If you are already using the services of an ERP providers such as Tally, SAP, Oracle etc, there is a likelihood that these ERP providers would provide inbuilt solutions in the existing ERP systems to generate the return in JSON format which can be uploaded on the portal.

The only way to inform your liability, Input Tax Credit (ITC), and payment status is through the GST Returns. Depending upon the kind of GST registration you have, you need to comply with timely return filing. It is strongly advised that you file your GST returns before the due dates to avoid late fee and interest.

The following is an exhaustive list of returns/statements under GST that different categories of taxpayers have to file. The information captured by these returns/statements and the due date for filing are also indicated-

Return	Particulars	To be filed by	Frequency	Due date
GSTR-1	Details of outward supplies of goods or services	Taxpayers having annual turnover up to ` 1.5 crore	Quarterly	Last Day of the month succeeding the quarter
		Taxpayers having annual turnover more than ` 1.5 crore	Monthly	11th of the next month
GSTR- 3B	Summary of outward supplies along with Input Tax Credit and payment of tax	All Normal Taxpayers	Monthly	20th of the next month
GST CMP-08	Statement for payment of self-assessed tax	Composition Taxpayers	Quarterly	18th of the month succeeding quarter
GSTR- 4	Return for composition taxpayers	Composition Taxpayers	Annual	30th of April following the relevant financial year

GSTR-5	Return for Non-Resident Taxable person	Non-Resident Taxable persons	Monthly	20th of the next month or within seven days of the close of the business, as the case may be.
GSTR- 5A	Details of supplies of OIDAR services by a person located outside India made to non-taxable persons in India	OIDAR Service Providers	Monthly	20th of next month
GSTR- 6	Return for Input Service Distributor	Input Service Distributors	Monthly	13th of next month
GSTR- 7	Return for tax deducted at source.	TDS deductors	Monthly	10th of the next month
GSTR 8	Statement of tax collection at source	e-commerce operators (TCS)	Monthly	10th of the next month
GSTR-9	Annual Return	All Normal Taxpayers	Annual	31st December of next financial year
GSTR-9A	Annual Return	All composition taxpayers	Annual	31st December of next financial year
GSTR-9C	Reconciliation Statement	Normal taxpayers having turnover exceeding `2 cr as amended by Government.	Annual	31st December of next financial year

GSTR- 10	Final Return	All Taxpayers	Once, when GST Registration is cancelled or surrendered	Within three months of the date of cancellation or date of cancellation order, whichever is later.

Return filing is mandatory, even if the taxpayer has not done any business. For ease of NIL return filing (No sales and No purchases) one click NIL return filing has been provided. Very soon SMS based NIL return filing will also be introduced.

4.2. How to create challan and make payment

You are collecting GST on behalf of the Government and it is your legal duty to deposit the taxes collected from your buyers to the Government. Payment of taxes is done using Challan. The step by step process of making GST payments is provided below:

- Login to the GST Portal. Enter your username, password, and captcha code.
- Once you log in, go to Services > Payments > Create Challan.
- Enter the amounts and select the method of payment i.e. e-payment, over the counter or NEFT/RTGS. Click on Generate Challan once all the details have been filled in.
- There are 3 methods of payment here:
    a) Internet banking of authorized banks
    b) Over the counter payment through authorized banks
    c) Payment through NEFT/RTGS from any bank
- A summary page will appear containing all the details of the challan. Select the 'Mode of Payment'. You can either choose 'Over The Counter' to make payment by going to the bank in person or choose 'E-Payment', 'NEFT/ RTGS to make online GST Payment. Click on 'MAKE PAYMENT'.
- Make an online payment of GST through Net-Banking or take a printout of the challan and make payment in Bank.
- Once the payment is made, you will receive a challan containing all the details of tax paid. Thereafter, the tax paid will be credited to the cash ledger account of the taxpayer.

- Please   select   the   major   head   (IGST/CGST/SGST/Cess)   and   minor (TAX/INTEREST/PENALTY/FEES/OTHERS) heads carefully while filling up the challan for payment.

For more details and step by step screenshots of creating challan for payment while filing GSTR- 3B, visit the URL provided below:

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Create_and_Submit_GSTR 3B.htm

4.3. ITC Forms

GST is a value added tax and, therefore, you are eligible to avail the Input Tax Credit on your inward supplies. The details of your inward supplies is auto-populated in GSTR-2A and needs to be declared in GSTR-3B. However, there are few four specific ITC forms that a taxpayer might need to fill up, depending upon registration type or due to certain situations as below:

ITC Form	Particulars	Case	Cut-off date	Frequency
GST ITC- 01	Declaration for claim of input tax credit	When the application for GST registration is made within 30 days of becoming liable to pay tax	Date immediately preceding the date when the person becomes liable to pay tax.	Once (within 30 days of becoming eligible to claim the credit)
		When any person opts for voluntary registration	Date immediately preceding grant of registration	Once (within 30 days of becoming eligible to claim the credit)
		When any person opts out of composition scheme but continues to be registered and pay tax as a regular taxpayer	Date immediately preceding day when he opts to pay tax under regular mode.	Once in a year (within 30 days of becoming eligible to claim the credit)

		When an exempt supply of goods/services becomes taxable supply	Date immediately preceding the date when the supply becomes a taxable supply	Once in month (within 30 days of becoming eligible to claim the credit)
GST ITC- 02	Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business	In case of sale, merger, amalgamation, lease or transfer of business etc.	As and when required	Any time
GST ITC- 02A	Declaration for transfer of ITC pursuant to registration under sub-section (2) of section 25.	In case of new registration on the same PAN in the State.	Within 30 days of new registration	Once for a new registration.
GST ITC 03	Declaration for intimation of ITC reversal/ payment of tax on inputs held in stock, inputs contained in semi-finished and finished goods held in stock and capital goods	On account of opting for composition scheme	Within 60 days from the commencement of the financial year	Once in a year
		On account of products or services becoming exempt	As and when the notifications are issued	As and when required.
GST ITC- 04	Details of goods/ capital goods sent to job worker and received back	Statement of goods sent for job work	On or before the 25th day of the month succeeding the quarter	Quarterly

4.4. E-way Bill System:

E-Way Bill is an Electronic Way bill for movement of goods to be generated on the e-Way Bill Portal. A GST registered person cannot transport goods in a vehicle whose taxable

value exceeds Rs. 50,000 (Single Invoice/bill/delivery challan) without an e-way bill that is generated on **https://ewaybillgst.gov.in**

4.4.1. Use of E-way Bill

- e-Way Bill is mandatory for Inter-State movement of goods of consignment value exceeding Rs.50,000/- in motorized conveyance.
- Registered GST Taxpayers can register in the e-Way Bill Portal using GSTIN.
- Unregistered Persons/ Transporters can enroll in the e-Way Bill System by providing their PAN and Aadhaar.
- e-Way Bill can be generated by you in capacity of either a Supplier, Recipient or Transporter.
- Vehicle number can be entered/updated in PART - B of Form EWB - 01 by those who have generated the e-Way Bill or by the Transporter.
- QR code is provided in the e-Way Bill to facilitate quick verification.
- Certain goods have been exempted from e-Way Bill and the list is available as Annexure to Rule 138 of CGST Rules.

4.4.2. Modes of e-Way bill generation

- Various Modes of Generating e-Way Bill
    i.   Web (Online)
    ii. Android App - The IMEI of the phone and the registered mobile number has to be given
    iii. SMS based (through registered Mobile Number)
    iv. Excel based upload is provided for bulk generation
- If the e-Way Bill is generated with wrong information it can be cancelled and new e-Way Bill can be generated.
- Provision for cancellation of e-Way Bill within 24 hours by the person who have generated the e-Way Bill.
- The Recipient can reject the e-Way Bill within 72 hours of generation.
- Alert messages are also issued to the Users through Online and SMS.

4.4.3. Contents, validity of e-Way bill

- Contents of PART - A of the Form EWB - 01 can't be edited or modified once generated. PART - B can be updated with Vehicle details/ RR/Airway Bill etc.
- Consolidated e-Way Bill can be generated for vehicle carrying multiple consignments.
- The Validity of e-Way Bill is fixed as one day for every 100 Kms or part thereof and one day 20 Kms for over-dimensional cargo. The validity can be extended online within 08 hours before/ after the expiry.
- The e-Way Bill with consignment should have the latest vehicle number which is carrying the said consignment.
- The Users can create their own masters like the list of Customers, Suppliers, Products, and HSN etc.
- For detailed User Manual, FAQs, CBT, and Legal Provision on e-Way Bill, go to the URL: https://services.gst.gov.in/services/ewaybill/ewaybillsystem.

4.4.4. Blocking of e-Way bill

Meaning of blocking: The blocking of E Way Bill generation means disabling taxpayer from generating E Way Bill (EWB), in case of non-filing of 2 or more consecutive GSTR 3B Return on GST Portal.

Example: Taxpayers who have not filed their GSTR-3B return for the months of September 2019 and October 2019, their EWB generation facility is blocked from 2nd December, 2019. For GSTINs whose EWB generation facility is blocked, EWB can't be generated either by the taxpayer or by their counter-party (whether as supplier or recipient) or the transporter.

Effect on already generated EWB: In case of blocked GSTINs, EWBs already generated and facilities in respect of these EWBs such as updating the vehicle or transporter details or extending the validity of EWB will not be impacted.

Unblocking of EWB generation facility: The EWB generation facility would be automatically unblocked in the event of filing of their GSTR 3B return for the default period(s), reducing the default period to less than 2 consecutive tax periods. The blocking will be automatically lifted on the EWB system next day.

Immediate updation of Status at EWB Portal: For immediate updation of the status the taxpayer can go to the EWB portal and select the option "Search Update Block Status", enter their GSTIN and use Update Option to get themselves unblocked on GST portal, provided GSTR-3B return has already been filed for the default period(s).

Unblocking by Tax Official: EWB generation facility can also be restored by the jurisdictional tax official on basis of representation by a taxpayer. The tax officials will issue an order, for accepting or rejecting such requests of the taxpayers. In case he accepts the request, the facility will get restored for the period specified in the order.

Effect on Transporter registered on EWB Portal: Transporters enrolled in EWB Portal, but not registered on GST portal, will not be impacted. However, the transporters registered on GST Portal, if blocked on non-filing of two or more GSTR 3B returns, cannot use their GSTIN as Consignor, Consignee or transporter to generate EWB and update transporter details.

Frequently Asked Questions: FAQ can be accessed via link **https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_unblockingewaybill.htm**

5. GST Help and Grievance Redressal

5.1. Clarifications on Law and Procedures

As a newly registered taxpayer, you may encounter challenges in terms of understanding relating to GST laws and compliance. There are multiple forums where you can get the help/ clarification required.

5.1.1. Pan-India Helpdesk: (24 x 7 Helpdesk – CBICMITRA)

This Helpdesk caters to all the queries related to law and procedure under GST and related IT issues.

National Toll-free number: 1800-1200-232

E-mail: cbicmitra.helpdesk@icegate.gov.in

Users can track the status of their complaint/query by quoting the reference number by calling the helpdesk. The caller can escalate response to helpdesk manager in case one is not satisfied with a response.

Helpdesk manager: Escalation.Cbicmitra@icegate.gov.in

5.1.2. Taxpayer Self-service (web-ticketing)

Taxpayers may also use a self-service mechanism available under 'HELP' tab on the below mentioned website to get their queries answered by providing information in drop-down menu. The FAQs available on the website are in searchable format, using key words, for taxpayer to look for information. In case the taxpayer's query is not answered, one may raise a web-ticket if needed.

Website: https://cbic-gst.gov.in

5.1.3. Additional GST Seva Kendras

Multiple CBIC GST Seva Kendras are available locally for taxpayers, to resolve their local issues in the local language(s). The information thereof along with contact details of each Helpdesk is available to the taxpayers on the CBIC portal. These Seva Kendras also accessible via phone, via email or can be visited in person by a taxpayer.

CBIC Portal: http://www.cbic.gov.in/htdocs-cbec/gst/index

Note: You can also visit the website of the GST Department of your state for help/ clarifications.

5.2. GST Portal Helpdesk functionalities and how to avail the same

You can raise your grievances or report an issue regarding technical and portal related issues on the GST Helpdesk Number- 1800-103-4786. The Helpdesk is active on all days, from 9 am to 9 pm. Alternatively, you can make use of the **Grievance Redressal Portal for GST** to lodge your complaints 24X7 and track the status of redressal. You have an option of your query being answered in either Hindi, English, Bengali, Marathi, Telugu, Tamil, Gujarati, Kannada, Odiya, Malayalam, Punjabi or Assamese.

The Grievance Redressal Portal for GST has been designed for lodging complaints by taxpayers. It has been designed in a manner that the user can explain issues faced and upload screenshots of pages where they faced the problem, for quick diagnosis and redressal of grievances.

Having this portal has the following advantages:

- Enable the user to lodge his complaint and raise tickets himself.
- To provide all required information and reducing to and fro communication between Helpdesk and the tax payers, helping to reach a faster resolution.
- Enable the tax payer to check the progress of resolution of his complaint by using the ticket number (acknowledgement number generated after a complaint is lodged).
- Check the resolution comments in case the complaint/ticket is closed.
- Based on selection of category/subject and sub-category, portal provides relevant FAQ/pages of user manual or a video if available to help the user resolve the problem faced by him.

5.3. How to raise grievance and track status of grievance raised on the Grievance Redressal Portal for GST

Helpdesk Link: **https://selfservice.gstsystem.in**

When you click on the link, you will see a box.

- Please enter the keyword related to issue / complain being faced by you in the **"Type of Issue/Concern"** box.

- The system will search and show the list of all the issue with the entered keyword from which you can select the exact issue, after which the system will show the FAQ's and relevant sections of User Manual related to that issue / complain. Please go through the FAQ shown which may solve the problem faced by you.

- In case no match is found with the keyword entered, then you can select the most relevant Category and Sub-Category from the dropdown boxes next to the box, **"Type of Issue/Concern".**

- In case the FAQ's do not help resolve the issue, then please select the button **"No, I want to lodge my complaint"** which will show the page to fill in the details to lodge the complaint.

- On lodging of complaint, System will give you a reference number (ticket). Use it to check status of your complaint in future here.

5.4. Locate GST Practitioners

The concept of tax practitioners has been there since the Sales Tax/ VAT days. The Sales Tax practitioners assisted the taxpayers in Sales Tax compliance. Similarly, a GST practitioner is a person **approved by the Central Government or State Government** to perform one or more of the activities mentioned below, on behalf of the taxpayers:

- **Registration:** GST practitioner can assist in making application for GST registration on behalf of the taxpayer or make amendment/cancellation of GST returns.

- **Returns:** GST practitioner can assist in filing monthly/quarterly/annual GST returns such as Form GSTR – 3B, Form GSTR – 1 & Form GSTR – 9.

- **Refunds/Payment:** GST practitioner can file refund claims or pay taxes on behalf of the registered persons.

- **Authorized representative:** GST practitioner would be allowed to appear as an authorized representative before any officer of the GST Department, Appellate authority and the Tribunal.

You can avail the services of an authorized GST Practitioner from your area. The actions that a GST Practitioner can perform on behalf of GST registered persons/businesses include:

- Providing details of inwards/outwards supplies

- Filing monthly/quarterly/annual/final return

- Making deposits into the electronic cash ledger

- Filing refund claims on the GST Portal

- Filing applications related to amending/cancelling GST registration

The list of GST practitioners operating in your area can be obtained by clicking the link below:

https://services.gst.gov.in/services/locategstp

5.5. Where to look for laws, notification and circulars

GST is an evolving law. The Government issues notifications, circulars, orders and advisories at regular intervals. The best and most authentic source to refer to these documents is the website of Central Board of Indirect Tax and Customs (CBIC).

The link to find the relevant GST laws, notifications, circulars etc. is given below:

http://www.cbic.gov.in/htdocs-cbec/gst/index-english

The link provides many other useful information like GST background materials, Public Notices, FAQs, list of nodal officers for grievance redressal etc.

5.6. Links for user manuals and FAQ

You can find all the system related manuals and FAQs on the following link:

https://www.gst.gov.in/help/helpmodules/

This page has detailed manuals and FAQs with screenshots related to payments, return filing, refund applications, appeal process, offline tools, ITC forms, ledger etc. If you encounter any system related difficulty or have any query/ doubt related to functionalities available on the GST portal, please go through the information provided on this page.

5.7. Links to social media channels of GSTN

GSTN has a presence on all the major social media platforms including Facebook, Twitter, Youtube and LinkedIn. You can follow the GSTN page on these platforms to get regular updates on GST, portal information and even watch live webinars and archived videos on system functionalities. The links to these social media platforms are given below:

- Facebook: **https://www.facebook.com/gstsystemsindia/**
- Youtube: **https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-bOQ**
- Twitter: **https://twitter.com/askGSTech**
- LinkedIn: **https://www.linkedin.com/company/gstn-official/about/?viewAsMember=true**

Registration
Amendment
Cancellation

Helpdesk
User Manual
FAQs

Maintenance
of Records

Audit and
Appeal

E-Way Bill

GSP
GSTP
Free Accounting & Billing Services

Returns

Goods And Services Tax Network