

Goods & Services Tax Educational Series

PD &PP: GST: 356 09 November, 2018

> **GST Portal Updates** (New Functionality)

Appeals & Revision; Date of Hearing & Adjournments; Generation of Cause List

- When a date of personal hearing is granted by the first Appellate Authority/Revisional Authority or a hearing is adjourned, the same is communicated to both the parties on the GST Portal.
- A Cause list of all such dates is maintained in the GST Portal, on a real time basis. This Cause list can be Printed/Saved in PDF by taxpayers.

Refund on account of Export of Services, with statement upload facility, enabled.

• Facility to claim refund on account of export of services, with payment of tax, has been enabled on the GST portal for the taxpayers with upload of statement 2.

Refund on account of assessment/provisional assessment/Appeal/any other order enabled

• The taxpayers can not file online application to claim refund on account of assessment/provisional assessment/Appeal/ any other order on the GST portal.

Source: NACIN weekly update

Disclaimer: This document developed for academic purposes only, is based on the information available in public domain. The Institute of Company Secretaries of India shall not be responsible for any loss or damage caused due to any action taken on the basis of information contained in this document. Any person wishing to act on the basis of the information contained in this document should do so only after cross checking with the original source.