



Goods & Services Tax

Educational Series

PD & PP : GST : 377

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GST Portal Updates (New Functionality - Refund & Form GST APL-01 by GSTP)

Filing of Monthly Refund applications by Quarterly Return Filers

The restriction for applying refund on quarterly basis for quarterly return filers is removed, so that these taxpayers would also be able to file refund application on monthly basis.

This implies that the taxpayer can file monthly refund application, but Form GSTR 1 for the quarter must be filed.

Preparation of Form GST APL-01 by GST Practitioner, on behalf of Taxpayer

Taxpayers can now select a GST Practitioner, to prepare an appeal in Form GST APL-01, to be filed by them.

The GSTP can save draft of the appeal application form.

The taxpayer and GSTP would be able to continue on the saved drafts of the appeal application form, saved by either of them.

Source: NACIN GST Weekly Update

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