



Goods & Services Tax

Educational Series

PD & PP : GST : 379

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GST Portal Updates (New Functionality- Assessment & Adjudication)

Cross empowerment of Tax Officials, within a State/ UT

The validation that State officer can assess taxpayers assigned to the concerned State only (& vice versa) has been removed. Thus CBIC officials can now do assessment of a taxpayer assigned to a State (& vice versa), within the jurisdiction of a State/ UT. CBIC or Model I States can now upload assessment orders, through API, irrespective of whether taxpayer is assigned to Centre or State/UT. Summary of the order in Form GST DRC07, can now be uploaded by Model I States and CBIC officers through G2G APIs. Similarly, Model II State officers can also make assessment orders and upload summary in Form GST DRC07, of the taxpayers assigned to Model I States or Centre.

If the reply is filed consequent to a SCN or any notice, the same should be made available to the authority which has issued the said SCN or notice. Thus, if Form GST DRC-03 is filed consequent to issue of SCN, the same should be made available to the authority which has issued the same for issuance of Drop Proceedings order in Form GST DRC-05.

Proceedings relating to scrutiny, summary assessment, determination of tax (73, 74), tax collected but not paid (76) and penalty etc. can be launched by any of the authority (State or Centre). Assessment of remanded cases will be handled by the authority which has issued the original order. Rectification of the order will also be carried out by the same authority

Form GST DRC-07 consequent to enforcement proceedings u/s 129 or 130 can be uploaded by any authority irrespective of the registration approval authority of the taxpayer. For example, if a vehicle impounded by State authority and the taxpayer is assigned to Centre, in such cases, State authority can now upload the details of demand through GST DRC-07

Liability Register will be updated for Model I States and CBIC through API whereas for Model II States, the access will be directly through the portal

Source: NACIN GST Weekly Update

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