



Goods & Services Tax

Educational Series

PD & PP : GST : 345

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GST Portal Updates (New Functionality- Registration & Return)

Replication of Opt in or Opt out status, across all GSTINs with same PAN

- If a taxpayer wishes to opt in or opt out from Composition Scheme, he performs this activity for a particular GSTIN, on the GST Portal. Changes have been made on the GST Portal that, if a user opts in or opts out of Composition scheme then this status will be reflected across all GSTINs, with the same PAN. (Refer proviso to Section 10(2) of the CGST Act, 2017)

Facility to download TCS data of Form GSTR-2A to an Excel file

- Taxpayers were earlier provided with a facility to download details of Form GSTR-2A in an Excel file. Now they have been provided with an option to download TCS section also, of the Form GSTR-2A, to that Excel file in a different sheet.

Source: NACIN GST Weekly Update.

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