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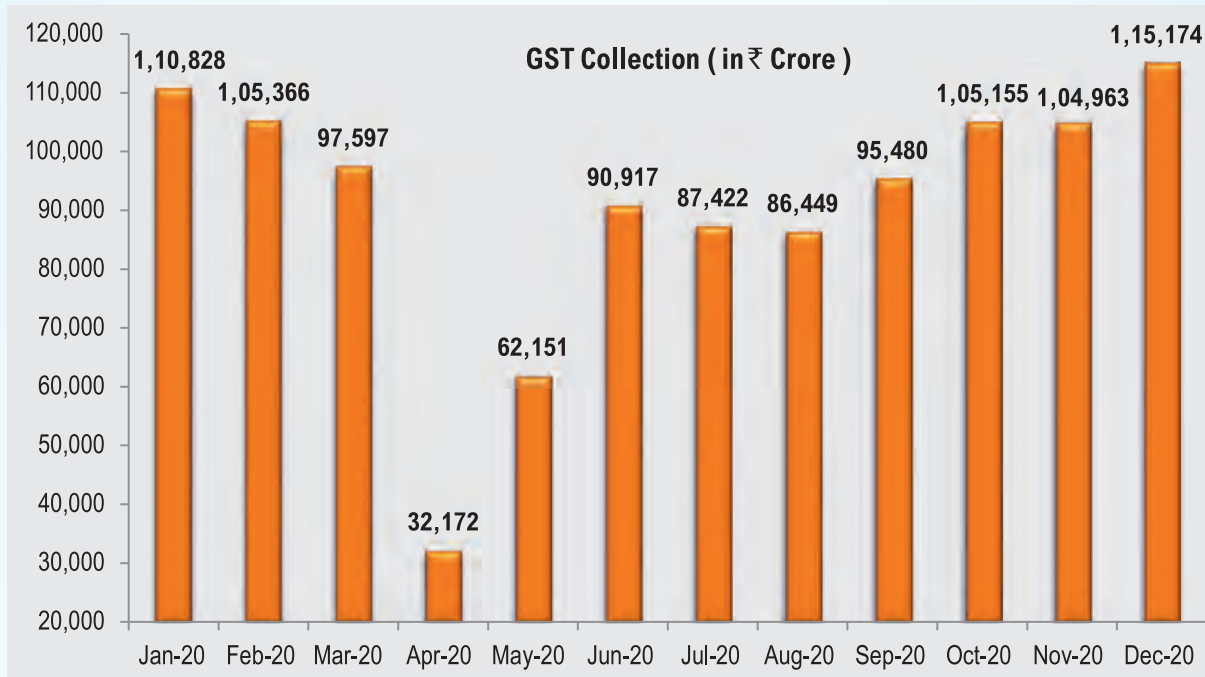
CONTENTS

GST Statistical Updates	1
Break-up of GST Collection	2
Compliance Calendar	4
Invoice Furnishing Facility (IFF) for taxpayers under QRMP Scheme	5
FAQs on furnishing documents in Invoice Furnishing Facility (IFF) under QRMP Scheme	6
Aadhaar Authentication / E-KYC for existing taxpayers on GST Portal	9
FAQs on Aadhaar Authentication for existing taxpayers (Regular and Composition)	10
Notifications	16
GST Quiz	18

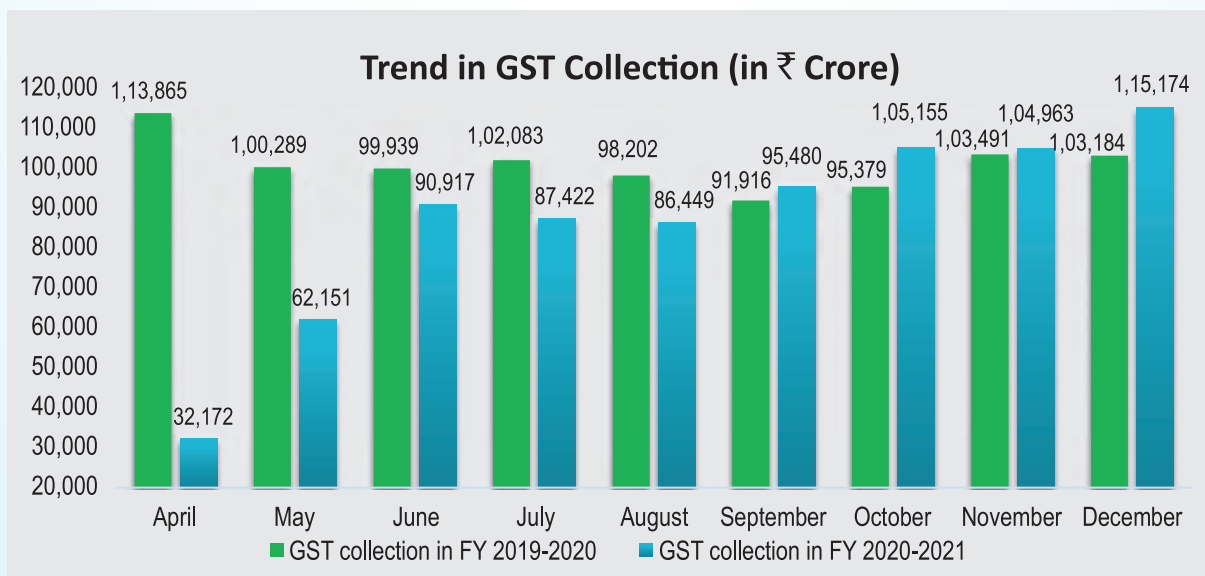
GST STATISTICAL UPDATES

GST COLLECTIONS

GST Revenue collection in the month of **December, 2020** is **₹1,15,174 Crore** which is at **all time high since implementation of GST**.



TRENDS IN GST COLLECTION



Source: <https://pib.gov.in/PressReleaseFramePage.aspx?PRID=1685332>

BREAK-UP OF GST COLLECTION

Out of total GST collection of ₹1,15,174 crore, in the month of **December, 2020** CGST is ₹21,365 crore, SGST is ₹27,804 crore, IGST is ₹57,426 crore (including ₹27,050 crore collected on import of goods) and Cess is ₹8,579 crore (including ₹971 crore collected on import of goods). The total number of GSTR-3B returns filed for the month of November up to 31st December, 2020 is 87 lakh.

The government has settled ₹23,276 crore to CGST and ₹17,681 crore to SGST from IGST as regular settlement. The total revenue earned by Central Government and the State Governments **after regular settlement** in the month of **December, 2020** is ₹44,641 crore for CGST and ₹45,485 crore for the SGST.

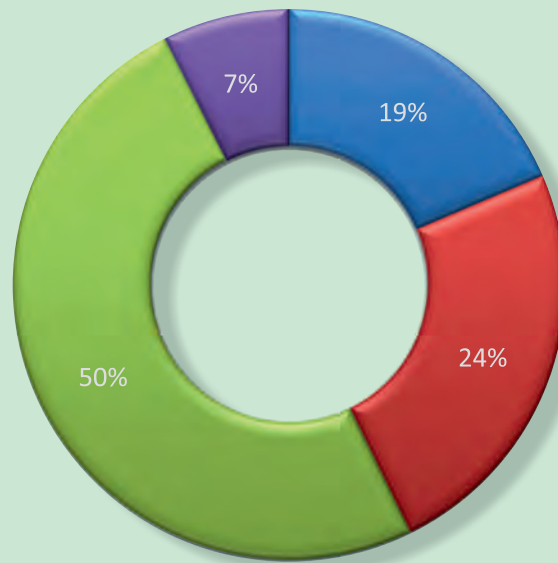
In line with the recent trend of recovery in the GST revenues, the revenues for the month of December, 2020 are **12% higher** than the GST revenues in the same month last year. During the month, revenues from import of goods were 27% higher and the revenues from domestic transactions (including import of services) are 8% higher than that of the revenues from these sources during the same month last year.

The GST revenues during December, 2020 have been the highest since the introduction of GST and **it is the first time that it has crossed ₹ 1.15 lakh crore**. The highest GST collection till now was ₹1,13,866 crore in the month of April, 2019. The revenues of April normally tend to be high since they pertain to the returns of March, which marks the end of financial year. The December, 2020 revenues are significantly higher than last month's revenues of ₹1,04,963 crore. This is the highest growth in monthly revenues since last 21 months. This has been due to combined effect of the rapid economic recovery post pandemic and the nation-wide drive against GST evaders and fake bills along with many systemic changes introduced recently, which have led to improved compliance.

Till now, GST revenues have crossed ₹ 1.1 lakh crore three times since introduction of GST. This is the third month in a row in the current financial year after the economy has been showing signs of recovery post pandemic that the GST revenues have been more than ₹ 1 lakh crore. The average growth in GST revenue during the last quarter has been 7.3% as compared to (-) 8.2% during the second quarter and (-) 41% during the first quarter of the financial year.

GST Collections in December, 2020

■ CGST ■ SGST ■ IGST (Including Imports) ■ CESS (Including Imports)



Source: <https://pib.gov.in/PressReleaselframePage.aspx?PRID=1685332>

COMPLIANCE CALENDAR

Forms	Period	Due Date	Remarks
GSTR-1	Dec-2020	11 th Jan, 2021	Turnover greater than ₹1.50 Crore or more opted to file monthly return
	Jan-2021	11 th Feb, 2021	
GSTR-1	Oct-Dec, 2020 Jan-Mar, 2021	13 th Jan, 2021 13 th Apr, 2021	Quarterly return for registered persons with aggregate turnover up to ₹1.50 Crores
GSTR-3B	Dec-2020	20 th Jan, 2021, 22 nd Jan, 2021 & 24 th Jan, 2021	All registered persons are required to pay GST and file monthly GST return
	Jan-2021	20 th Feb, 2021, 22 nd Feb, 2021 & 24 th Feb, 2021	
GSTR-5	Dec-2020	20 th Jan, 2021	Non-resident persons are required to pay GST and file monthly GST return
	Jan-2021	20 th Feb, 2021	
GSTR-5A	Dec-2020	20 th Jan, 2021	Non-resident OIDAR services providers are required to file monthly GST return
	Jan-2021	20 th Feb, 2021	
GSTR-6	Dec-2020	13 th Jan, 2021	Every Input Service Distributor is required to file monthly GST return
	Jan-2021	13 th Feb, 2021	
GSTR-7	Dec-2020	10 th Jan, 2021	Filed by person liable to deduct TDS
	Jan-2021	10 th Feb, 2021	
GSTR-8	Dec-2020	10 th Jan, 2021	Filed by e-Commerce Operators liable to deduct TCS
	Jan-2021	10 th Feb, 2021	
GSTR-9 & GSTR-9C	FY 2019-20	28 th Feb, 2021	Annual return & Reconciliation statement filed by regular taxpayer
CMP-08	Oct-Dec, 2020	18 th Jan, 2021	Statement for payment of self- assessed tax
	Jan-Mar, 2021	18 th Apr, 2021	
RFD-10	-	-	Eighteen months after end of the quarter for which refund is to be claimed

Source: <http://gst.gov.in>

INVOICE FURNISHING FACILITY (IFF) FOR TAXPAYERS UNDER QRMP SCHEME

1. An Invoice Furnishing Facility (IFF) facility has been provided to taxpayers under QRMP Scheme (Quarterly filers of Form GSTR-1 and also of Form GSTR-3B returns), as per sub-rule (2) of Rule-59 of the CGST Rules, 2017. Taxpayers who have opted for quarterly filing frequency under the scheme can file their details of outward supplies (B2B invoices only) for first two months of a quarter (M1 and M2 respectively of a Quarter) in IFF. For e.g. for Apr-June qtr., B2B invoices only for the months of April (M1) and May (M2) can be filed in IFF by a taxpayer.
2. The IFF is a facility similar to Form GSTR-1, and it allows filing of details of B2B invoices in following tables only:
 - a. 4A, 4B, 4C, 6B, 6C - B2B Invoices
 - b. 9B - Credit / Debit Notes (Registered) – CDNR
 - c. 9A - Amended B2B Invoice - B2BA
 - d. 9C - Amended Credit/ Debit Notes (Registered) – CDNRA
3. The option to upload details in IFF can be availed till 13th of the subsequent month. Any invoices remaining to be furnished, can be filed using the IFF in the subsequent month IFF or in the quarterly Form GSTR-1. For e.g. for Apr-June qtr. B2B invoices for the month of April (M1) can be filed in IFF by a taxpayer till 13th May. Any IFF which is not filed till the due date of 13th of the subsequent month will expire.
4. To file the IFF form for M1 and M2 of the month, login to GST Portal and navigate to Returns > Services > Returns Dashboard > File Returns and then Select the **Financial Year & Return Filing Period** (M1/M2 of a quarter) and click on **SEARCH** button to file the IFF forms for M1 or M2 month.
5. IFF is an optional facility provided to taxpayers under QRMP scheme to pass on Input Tax Credit (ITC) to their recipients for M1 and M2 months of a quarter. However, filing of Form GSTR-1 for M3 month of a quarter is mandatory.
 - a. Records uploaded in IFF by the Supplier will reflect in Form GSTR-2A/2B of the Recipient.
 - b. Supplier Taxpayers can also upload details in their IFF, through **JSON** file, generated using Returns Offline Tool.
 - c. Records filed in IFF need not be filed again in Form GSTR-1 of that quarter.
 - d. Only the details saved in IFF can be deleted/edited using RESET button. Once submitted or filed, these details can't be deleted.
6. For User Manual, click the link mentioned below:-
https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_IFF.htm

Source: <https://www.gst.gov.in/newsandupdates/read/437>

FAQs ON FURNISHING DOCUMENTS IN INVOICE FURNISHING FACILITY (IFF) UNDER QRMP SCHEME

Overview

1. What is Invoice Furnishing Facility (IFF)?

Invoice Furnishing Facility (IFF) is a facility provided to quarterly taxpayers to file their details of outward supplies in first two months of the quarter (M1 and M2). The facility will be similar to FORM GSTR-1 but will allow filing for only following tables:

- a. 4A, 4B, 4C, 6B, 6C – B2B Invoices
- b. 9B – Credit/ Debit Notes (Registered)
- c. 9A – Amended B2B Invoices
- d. 9C – Amended Credit/ Debit Notes (Registered)

2. Do I need to compulsorily file my invoices in M1 and M2 of every quarter in the IFF?

No, IFF is an optional facility provided to quarterly taxpayers only.

3. Can I late file my invoices after the 13th of the month?

No, the option to upload details by IFF will end after the 13th of the month. Any invoices remaining may be filed using the IFF of the subsequent month or in the quarterly Form GSTR-1.

4. Will my recipient view these invoices in his Form GSTR-2A/ 2B?

Yes, all invoices filed by you via IFF will flow in Form GSTR-2A and GSTR-2B of the recipient.

5. Is there any late fee applicable on late filing of IFF?

No, there will be no late fee applicable on late filing of IFF as the taxpayer will not be allowed to file IFF after the end date.

Pre-requisites

6. What are the pre-requisites for filing IFF?

Pre-requisites for filing IFF are:

- a. The taxpayer should be a registered taxpayer as regular or opted in or opted out of composition.
- b. The taxpayer should have a valid User ID and password.
- c. The taxpayer should have opted to file GSTR-1 on quarterly frequency.

Login and Navigate to IFF page

7. Where can I view the IFF form to be filled for a month?

To view the IFF form for M1 and M2 of any month, login to GST portal using your valid credentials and navigate to **Returns > Services > Returns Dashboard**.

The File Returns page is displayed. Select the **Financial Year & Return Filing Period (Month1 of a quarter)** for which you want to file the return from the drop-down list and click the SEARCH button. The pending IFF forms for M1 and M2 will get displayed.

8. Will IFF option be available every month?

No, IFF option will be available for month M1 and M2 for every quarter. The option to file such invoices will expire by the 13th of the next month. For example, the facility for the month of January will expire by 13th of February.

Enter Details in Various Tables

9. Do I have to re-enter the details entered through invoice furnishing facility in the GSTR-1 for the quarter?

No, once details have been filed in IFF, the same need not be filed again in GSTR-1 for the quarter.

10. Does IFF include all the tables that are there in Form GSTR-1/IFF?

No, IFF includes that only the following tables, in which you are expected to fill details.

- a. 4A, 4B, 4C, 6B, 6C - B2B Invoices
- b. 9B - Credit / Debit Notes (Registered) - CDNR
- c. 9A - Amended B2B Invoice - B2BA
- d. 9C - Amended Credit/ Debit Notes (Registered) – CDNRA

11. What happens if I miss the end date of IFF?

Post IFF end date, you will be able to only view or download the IFF form and not Save or Submit the form. However, submitted IFF can be filed even after IFF end date. Further, you can reset the details filled and saved before the end date by clicking the **RESET** button on GSTR-1/IFF page.

12. Where can I view the filed IFF forms?

You can view the filed IFF forms under the '**View Filed returns**' and '**Track return status**' option.

RESET Function

13. For which all months of a quarter will I be able to delete saved data using the RESET button?

You can use the **RESET** button to delete all the saved data for all the return periods, irrespective of your filing preference or profiles (monthly or quarterly taxpayers).

14. I am not a quarterly profile taxpayer; will I still be able to view and click the RESET button to delete details?

Yes, the **RESET** button is available for all the taxpayer profile.

15. I have submitted IFF details, will I still be able to delete the details using RESET button?

No, you cannot delete the submitted IFF details. The **RESET** button is used to delete only the saved details and not submitted or filed.

Generate IFF Summary

16. How can I view the summary of details that I entered in different tiles of IFF?

You can click the **GENERATE IFF SUMMARY** button available at the end of tiles on IFF dashboard page, to generate and view summary of details entered.

17. How frequently can I generate the summary of details using GENERATE IFF SUMMARY button?

The summary is generated by the GST Portal automatically at an interval of every <30 minutes>.

In case you want to see the summary instantly, after you have added the invoices, you can also generate the summary by clicking the GENERATE IFF SUMMARY button. However, summary can be generated only at interval of 10 minutes. In case you attempt to generate summary, earlier than 10 minutes, you will notice an error message on top of the page.

Preview IFF

18. Do I have any option to view details that I filled in IFF form, before submitting the form?

Yes, you can click the PREVIEW IFF button available at the bottom of the GSTR-1/ IFF page to view the details that you entered in the IFF form.

Acknowledge and Submit IFF

19. I have filled details in all the relevant tables of IFF for M1, how do I submit the details?

You can submit the details by clicking the SUBMIT button available at the bottom of the GSTR-1/ IFF page.

20. I have submitted my GSTR-1/ IFF for a month, can I make changes in the form before filing IFF of that month?

The submit button will freeze the invoices uploaded in the GSTR-1/ IFF for that particular month. You will be not able to upload any further invoices for that month. In case you have missed adding any invoice, you can upload those invoices in the next month.

File GSTR-1/IFF

21. Is filing of GSTR-1/ IFF form is different from filing GSTR-1 or any other return?

No, the filing of GSTR-1/ IFF form is similar to filing any other return form.

22. Which call options can I use to file GSTR-1/ IFF?

You can use either of File with DSC or File with EVC options to file GSTR-1/ IFF form.

Source: https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_IFF.htm

AADHAAR AUTHENTICATION / E-KYC FOR EXISTING TAXPAYERS ON GST PORTAL

1. **Functionality for Aadhaar Authentication and e-KYC where Aadhaar is not available, has been deployed on GST Common Portal w.e.f. 6th January, 2021**, for existing taxpayers. All taxpayers registered as Regular Taxpayers (including Casual Taxable person, SEZ Units/Developers), ISD and Composition taxpayers can do their Aadhaar Authentication or e-KYC on GST Portal. This is not applicable for Government Departments, Public Sector Undertakings, Local Authorities and Statutory Bodies.

2. What is Aadhaar Authentication or e-KYC

- a. If Aadhaar is available, the Primary Authorized signatory and 1 person who is Proprietor/Partner/Director /Managing Partner/ Karta of the entity registered can go for the Aadhaar Authentication.
- b. In absence of Aadhaar, they can upload any of the following documents to undergo e-KYC:
 - Aadhaar Enrolment Number
 - Passport
 - EPIC (Voter ID Card)
 - KYC Form
 - Certificate issued by Competent Authority
 - Others

3. How to do Aadhaar Authentication/ e-KYC on Portal

- a. When an existing registered taxpayer would login, a pop-up with Question will be shown **“Would you like to authenticate Aadhaar of the Partner/Promotor and Primary Authorized Signatory”** with the two options **“Yes, navigate to My Profile”** and **“Remind me later”**.
- b. If taxpayer clicks on **“Remind me later”** pop up will be closed and user can navigate anywhere on the GST portal.
- c. If taxpayer clicks on **“Yes, Navigate to My Profile”**, system will navigate to My Profile. In MY PROFILE, a new tab **“Aadhaar Authentication status”** has been shown from where link for Aadhaar Authentication to the Primary Authorized Signatory and one of promoters/partners as selected by him will be sent.

Note: If same person is Primary Authorized Signatory and Partner/Promoter, Aadhaar authentication is only required to be done for that person.

- d. On the My profile page, in addition to **Send Aadhaar Authentication Link, Upload E-KYC Documents** option would also be displayed to taxpayer from where they can upload the e-KYC documents on Portal. In this case, the process of E-KYC authentication would be subject to approval of uploaded E-KYC documents by Tax Official.

4. For User Manual, click the link mentioned below:-

https://tutorial.gst.gov.in/userguide/registration/index.htm#t=manual_aadhaar.htm

Source: <https://www.gst.gov.in/newsandupdates/read/438>

FAQs ON AADHAAR AUTHENTICATION FOR EXISTING TAXPAYERS (REGULAR AND COMPOSITION)

Overview

1. Can an existing taxpayer get themselves Aadhaar authenticated on GST Portal?

Yes, existing taxpayer can get themselves Aadhaar authenticated on GST Portal using either of the two options available.

2. Which all options are available to authenticate an existing taxpayer?

An existing taxpayer can get Aadhaar authentication done using the following two options:

- a) **SEND AADHAAR AUTHENTICATION LINK:** If the Taxpayer selects this option, the Aadhaar Authentication is done for only one Promoter/ Partner and the Primary Authorized Signatory. The Aadhaar Authentication link is sent on the GST registered e-mail IDs and mobile number.
- b) **UPLOAD E-KYC DOCUMENTS:** If the Taxpayer chooses not to get Aadhaar authentication done and do E-KYC instead, then the Taxpayer can select the UPLOAD E-KYC DOCUMENTS option and then upload the documents for Primary Authorized Signatory and selected (one) Promoter/ Partner.

Once taxpayer has uploaded the documents, then an ARN will be generated by the System and the same will be shown in the Tax Official's dashboard, who can either approve or reject the documents, after verification.

Requirements for Aadhaar Authentication

3. Which all types of Taxpayers are required to get Aadhaar authenticated for Existing GST Registration?

All the Regular Taxpayer (Including Casual, SEZ, ISD) and Composition Taxpayer are required to get Aadhaar authenticated for Existing GST Registration.

4. Is there any type of constitution of business that is excluded from Aadhaar authentication and for which authentication is not required?

Yes, the following types of constitution of business are excluded from Aadhaar authentication:

- Government Department
- Public Sector Undertaking
- Local Authority
- Statutory Body

5. Is it mandatory for every Primary Authorized Signatory, Promoter/ Partner to get Aadhaar authenticated for Existing GST Registration?

No, it is not mandatory for every authorized signatory, promoter or partner to get Aadhaar

authenticated for an Existing GST Registration. Aadhaar authentication is based on constitution of business (COB). The following table explains and lists the option of Aadhaar authentication for different types of constitution of business:

S. No.	Constitution of Business	Nature of Person	Aadhaar Authentication Required
1	Proprietorship Concern	Proprietor	Yes (only 1 Proprietor + Primary Authorized Signatory)
		Authorized Signatory	
2	Partnership Firm	Partners	Yes (only 1 Partner + Primary Authorized Signatory)
		Authorized Signatory	
3	HUF	Karta	Yes (1 Karta + Primary Authorized Signatory)
		Authorized Signatory	
4	Company (Public, Private, Unlimited)	Authorized Signatory	Yes (Primary Authorized Signatory)
		Directors	One Director only
5	Company (Foreign Limited)	Authorized Signatory	Yes (Primary Authorized Signatory)
		Authorized Person in charge in India	Yes
6	Limited Liability Partnership	Designated Partners	One partner only
		Authorized Signatory	Yes (Primary Authorized Signatory)
7	Society/Club/ Trust/Association of Person	Members of Managing Committee	One member only
		Authorized Signatory	Yes (Primary Authorized Signatory)
8	Other	Person in Charge	One person only
		Authorized Signatory	Yes (Primary Authorized Signatory)

6. If there is a single Promoter/ Partner and the same person is PAS also, then in that case how will the (1PAS + 1 Promotor/Partner) rule be implemented?

In that case Aadhaar Authentication for only that Partner/ Promoter or Primary Authorized Signatory (as both are same) will be required. If there is a single Promoter/ Partner listed in the Aadhar Authentication tab and the same person is also PAS, that single person will be in the table

and will be auto selected and non-editable. The Taxpayer is not expected to make any changes in the selection.

7. The Aadhaar Authentication will be considered for only 1 PAS and 1 Promoter/ Partner, but if there exist more persons in the list, will any notification/ authentication link be sent to the remaining persons?

No, the authentication link will be sent to only one Partner/ Promoter and one Primary Authorized Signatory or only one Partner/ Promoter (in case Promoter/ Partner and Primary Authorized Signatory are same) selected by the Taxpayer for Aadhaar Authentication. The status for others will always be shown as NA in the Aadhaar Authentication tab.

Aadhaar Authentication - Link Generation

8. I am an existing taxpayer but my Aadhaar has not been authenticated yet. How and from where can I get it done?

For existing taxpayers, a pop-up message window is displayed when they log in to GST portal with the question:

Aadhaar Authentication facility is available. **Would you like to authenticate Aadhaar of Partner/ Promoter and Primary Authorized Signatory?**

Two options are displayed: **YES, NAVIGATE TO MY PROFILE** and **REMIND ME LATER**.

The taxpayer can click the first option for getting Aadhaar Authentication done.

9. From where do I select the Promoter/ Partner and Primary Authorized Signatory for Aadhaar Authentication?

You can select 1 Promoter/ Partner from the list displayed on selecting the option of **SEND AADHAAR AUTHENTICATION LINK** tab on the Aadhaar Authentication Status page.

Note: Primary Authorized Signatory for Aadhaar Authentication will be auto-selected every time.

10. I closed the pop-up message that appears as a reminder for Aadhaar Authentication when I log in to the GST portal. How do I access the link now?

You can go to My Profile page from Dashboard and click the Aadhaar Authentication Status tab under Quick Links section and click **SEND AADHAAR AUTHENTICATION LINK** tab to access the link.

Aadhaar Authentication – Post Link Generation

11. What happens after I click the SEND AADHAAR AUTHENTICATION LINK?

Once you click the **SEND AADHAAR AUTHENTICATION LINK**, an authentication link is shared on GST registered mobile number and e-mail IDs of the Selected Promoter/ Partner and Primary Authorized Signatory. This link will only be valid for 15 days. After this period the link expires and cannot be used further for Aadhaar authentication. If the link expires, the taxpayer can generate the Aadhaar Authentication link again by navigating to My Profile page.

12. How would I get to know that the link has been sent to Promoter/ Partner and Primary Authorized Signatory for Aadhaar Authentication?

Once you click the **SEND AADHAAR AUTHENTICATION LINK** tab, the status gets changed to **Pending for Aadhaar Authentication**.

13. If the Aadhaar Authentication link expires before any of the persons tried to authenticate Aadhaar, will the link be sent automatically again on the GST registered Email IDs and mobile numbers?

If the Aadhaar Authentication link expires before either of the two persons try to authenticate Aadhaar, the taxpayer will need to again select option from pop-up to send Aadhaar authentication links for both of them. Only after that would both the persons receive the links with reminders on 5th, 10th and 15th day.

14. Once the Aadhaar Authentication link has been sent to the taxpayer, will any reminder be sent after that? Or the same pop-up message would appear on screen whenever the taxpayer log in to the GST portal?

Once the Aadhaar Authentication link has been sent, no pop-up message would appear on screen on log in to GST portal. However, until the authentication is completed, the taxpayer will receive three Email reminders for Aadhaar authentication on 5th, 10th and 15th day from the date of generation of Aadhaar authentication link.

15. The Aadhaar Authentication link was sent to two persons, both of them tried to authenticate Aadhaar and out of them one person's authentication was successful while it failed for the other person. Will the pop up appear again whenever taxpayer logs into the GST Portal?

If the authentication is completed successfully for one of the person and it fails for another, the pop up will be shown again whenever taxpayer will login into the GST Portal. However, if taxpayer chooses to send verification link again, then the link will be sent to Email ID and mobile number of the only person whose authentication had failed previously.

16. The Aadhaar Authentication link was sent to two persons. Out of them one person's authentication was successful while the other person didn't try and his/her link got expired. Will the pop-up appear again whenever taxpayer logs into the GST Portal?

Yes, pop up will be shown again whenever taxpayer will login into the GST Portal if the authentication is completed successfully for one and link of other person expires for want of trying during its validity. However, if taxpayer chooses to send verification link again, then the link will be sent to Email ID and mobile number of the only person for whose authentication link had expired earlier.

Aadhaar Authentication – Link, OTP and Validity

17. For how many days will the Aadhaar authentication link received on Email IDs of the Promoters/ Partners or Authorized Signatories be valid?

The Aadhaar authentication link received on Email IDs of the Promoters/ Partners or Authorized Signatories be valid only for 15 days.

18. Whether the OTP for Aadhaar authentication received on Email ID and Mobile Number registered with UIDAI be different or same?

The OTP received on GST registered mobile number and Email ID will be common.

19. While using authentication link for Aadhaar authentication, where will I receive the OTP?

You will receive common OTP on mobile number and E-mail ID linked with your Aadhaar on UIDAI Portal for its authentication.

Note: You will receive authentication link for Aadhaar on mobile number and e-mails IDs of the selected Promoters/ Partners or Primary Authorized Signatories, as mentioned in the registration application.

20. Every time I enter an Aadhaar OTP for Aadhaar authentication, I receive a message that the OTP has expired. How soon should I request for an Aadhaar OTP again?

You must request for an Aadhaar OTP again only after 45 seconds have passed from the previous request.

E-KYC – Uploading Documents

21. Which all documents can be uploaded for e-KYC and in which format?

The Taxpayer can select any of the following documents for e-KYC:

- Aadhaar Enrolment Number
- Passport
- EPIC (Voter ID Card)
- KYC Form
- Certificate Issued by Competent authority
- Others

The document type should be in PDF or JPEG format. The maximum size for upload should be 2 MB.

22. Is Taxpayer required to upload e-KYC documents for all the persons listed in the Aadhaar Authentication tab?

No. The E-KYC documents can be uploaded only for PAS and one promoter/ partner whom the Taxpayer selects from the list available.

E-KYC – Verification by Tax Official

23. What would happened next after a taxpayer has uploaded the e-KYC documents?

Once taxpayer has uploaded the documents, then an ARN will be generated by the System and the same will be shown in the Tax Official's dashboard, who can either approve or reject the documents, after verification.

24. After the Tax official has approved the e-KYC document, will the authentication process be considered as complete? Or Aadhaar Authentication too needs to be done?

If Tax Official approves the e-KYC documents uploaded by the taxpayer, then taxpayer will be considered as e-KYC Authenticated (and not Aadhaar Authenticated). The Pop up message will not be displayed to taxpayer after e-KYC authentication is done. Taxpayer won't be able to upload documents again, once approved by the Tax Official. However, taxpayer can view the document uploaded in Upload e-KYC Document column on Aadhaar Authentication Status page.

Although taxpayer can authenticate Aadhaar by navigating to **MY PROFILE > AADHAAR AUTHENTICATION STATUS > SEND AADHAAR AUTHENTICATION LINK**.

25. The e-KYC documents are pending for authentication with the Tax official, can the taxpayer upload different documents meanwhile?

No, till the time Tax official doesn't take any action on the ARN/ e-KYC documents uploaded by the taxpayer for authentication, the taxpayer won't be able to upload documents again. However, if the Aadhaar Authentication is pending then the taxpayer can send link for Aadhaar Authentication during this time.

26. In case the tax official rejects the e-KYC documents uploaded by the taxpayer, will the tax payer start receiving pop-up from the very same day or after the 15th day has passed, since the documents were uploaded by the tax payer?

If Tax Official rejects the e-KYC documents uploaded by the taxpayer, then the taxpayer will again get the same pop up (**SEND AADHAAR AUTHENTICATION LINK or UPLOAD E-KYC DOCUMENTS**) upon login into the GST Portal, from the day the tax official rejects the document.

Source: https://tutorial.gst.gov.in/userguide/registration/index.htm#t=FAQs_aadhaar.htm

NOTIFICATIONS

Notification no. 01/2021- Central Tax dated 1st January, 2021

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: -

1. Short title and commencement -

- (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2021.
- (2) These rules shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:-

“(6) Notwithstanding anything contained in this rule, -

- (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;
- (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;
- (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine percent of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-01-central-tax-english-2021.pdf>

Notification no. 02/2021- Central Tax dated 12th January, 2021

In exercise of the powers conferred under section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government, hereby makes the following notification further to amend the notification of the Government of India, Ministry of Finance, Department of Revenue No. 2/2017-

Central Tax, dated the 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 609(E), dated the 19th June, 2017, namely: -

In the said notification, -

(I). in Table I, -

(a) against Sl. No. 7, in column (4), for 7.4.2 and the entries relating thereto, the following shall be substituted, namely: -.

(4)	
“7.4.2	Commissioner (Appeals I) Delhi and Additional Commissioner (Appeals II) Delhi”;

(b) against Sl. No. 14, in column (4), for 14.4.1 and the entries relating thereto, the following shall be substituted, namely: -.

(4)	
“14.4.1	Commissioner (Appeals II) Mumbai and Additional Commissioner (Appeals I) Mumbai”;

(II). in Table III, the following shall be inserted at the end, namely:

“Note 1: The Commissioner (Appeals I) Delhi mentioned in Column (4) for entries at Sl. No. 7.4.1 and 7.4.2 shall have jurisdiction over Delhi I and Delhi II mentioned in Column (2) at Sl. No. 13 and 14 of Table III;

Note 2: The Commissioner (Appeals II) Mumbai mentioned in Column (4) for entries at Sl. No. 14.4.1 and 14.4.2 shall have jurisdiction over Mumbai I and Mumbai II mentioned in Column (2) at Sl. No. 31 and 32 of Table III.”

Source: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-02-central-tax-english-2021.pdf>

GST QUIZ

1	Aadhaar authentication link received on e-mail IDs of the promoters/ partners or authorized signatories will be valid for_____.	A. 7 days B. 14 days C. 21 days D. 15 days
2	Invoice Furnishing Facility (IFF) is a facility provided to_____.	A. monthly taxpayers B. quarterly taxpayers C. composition taxpayers D. OIDAR taxpayers
3	Due date for filing Form GSTR-8 for the month of January, 2021 is_____.	A. 10 th February, 2021 B. 11 th February, 2021 C. 13 th February, 2021 D. 20 th February, 2021
4	IFF is a facility similar to Form GSTR-1, and it allows filing of details of B2B invoices in following tables only: _____.	A. 4A, 4B, 4C, 6B, 6C, 9B, 9A, 9C B. 4A, 4B, 4C, 6A, 6C, 9B, 9A, 9C C. 4A, 4B, 4D, 6B, 6C, 9B, 9A, 9C D. 4A, 4B, 4C, 6B, 6C, 9B, 9A, 9D

Answer: Q1-D, Q2-B, Q3- A, Q4- A

Motto

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