

TAX INFO

S. No. 24 Dated 09.03.2023

Latest update on GST Law: **Updates on GST Portal.**

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Geocoding of Address of Principal Place of Business

The functionality for geocoding the principal place of business address (i.e., the process of converting an address or description of a location into geographic coordinates) is now available on the GST Portal. This feature is introduced to ensure accuracy of address details in GSTN records.

2. This functionality can be accessed under the Services/Registration tab on the portal. The system-generated geocoded address will be displayed, and taxpayers can either accept it or update it as per their requirements of their case. In cases where the system-generated geocoded address is unavailable, a blank will be displayed, and taxpayers can directly update the geocoded address.

3. The geocoded address details will be saved separately under the "Principal Geocoded" tab on the portal. They can be viewed under My profile >> Place of Business tab under the heading "Principal Geocoded" after logging into the portal. It will not change your existing addresses.

4. The geocoding link will not be visible on the portal once the geocoding details are submitted by the taxpayer. This is a one-time activity, and once submitted, revision in the address is not allowed and the functionality will not be visible to the taxpayers who have already geocoded their address through new registration or core amendment. This geocoding functionality would not impact the previously saved address record.

5. This functionality is available for normal, composition, SEZ units, SEZ developers, ISD, and casual taxpayers who are active, cancelled, and suspended. It will gradually be opened for other types of taxpayers.

6. This functionality is currently being made available for taxpayers registered in Delhi and Haryana only, and it will gradually be opened for taxpayers from other States and UTs.

7. The link for the Manual giving step-by-step procedure for geocoding the principal place of business address along with 15 FAQ's can be accessed at:

https://tutorial.gst.gov.in/downloads/news/geocoding_of_address_by_existing_taxpayers_of_delhi_and_haryana.pdf

New e-Invoice Portal

1. GSTN has onboarded four new IRPs (Invoice Reporting Portals) for reporting e-invoices in addition to NIC-IRP. As a result, the beta launch of a new e-Invoice portal (www.einvoice.gst.gov.in), has been done where taxpayers can find comprehensive information on e-invoice compliance in a user-friendly format, such as check your enablement status, self-enable themselves for invoicing, search for IRNs, web links to all IRP portals – all the relevant links/information in one convenient location. Taxpayers can log in to the new e-invoice portal using their GSTN credentials for select services pertaining to their GSTIN profiles. Screenshot attached.

The screenshot shows the e-Invoice System dashboard. At the top, it says "Goods and Services Tax e - Invoice System". Below this is a navigation menu with links for Home, About, Resources, Search/Enable, Help/Grievance Portal, and Updates. A notification banner reads: "notification No. 1/2022 Dated :24-02-2022, e-Invoicing is mandatory for the taxpayers with annual turnover more than Rs.10 crores from 01st April 2022." Below the notification, there is a section titled "Attention All Taxpayers! Now enjoy a seamless e-Invoice compliance experience." This section contains the text: "GSTN announces the launch of the new national e-invoice portal <einvoice.gst.gov.in> of India. This One-Stop hub provides comprehensive information on e-invoice compliance in a user-friendly format. All-in-One Convenient Features: Check Enablement Status, Self-enabled for invoicing, Search for IRNs, Web-link to all IRPs." At the bottom, there is a row of seven icons representing different services: Search IRNs, Check Enablement Status, Enable Me for e-Invoice, Download e-Invoice JSONs, Grievance, IRP Portal, and E-Commerce.

2. Four private companies viz. **ClearTax, Cygnet, E&Y and IRIS Business Ltd.** were empanelled by GSTN for providing these e-invoice registration services to all GST taxpayers of the country. The taxpayers now have a choice of more than one IRP (earlier being the only single portal of NIC), which they can use to register their e-invoices. This adds significant capacity and redundancy to the single e-invoice registration portal which existed earlier.

3. The end-to-end flow of a digitally signed e-invoice between sellers and buyers by integration with the GST system will lead to ease of compliance for the taxpayers. It will also lead to facilitation of auto-drafting and auto-populating of invoice details in the GST returns which would lead to increased accuracy, correctness of reporting of supplies and availing of ITC by the recipients of the supply.

Goods and Services Tax
e - Invoice System

Home About Resources Search/Enable Help/Grievance Portal Updates

IRP Details

NIC-1 NIC-2 Cygnet Clear Tax Ernst & Young IRIS

© 2022-23 Goods and Services Tax Network Site Last Updated on 17-02-2023 Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Microsoft Edge, Google Chrome 49+, Firefox 45+

Annexure V- Opting for payment of tax under forward charge mechanism byGTA

1. In compliance of Notification No. 03/2022-Central Tax (Rate), dated 13th July, 2022, an option is being provided on the portal to all the existing taxpayers providing Goods Transport Agencies Services, desirous of opting to pay tax under the forward charge mechanism to exercise their option. After login, they can navigate Services > User Services > Opting Forward Charge Payment by GTA (Annexure V), to submit their option on the portal.

2. Option in Annexure-V FORM is required to be submitted on the portal by the Goods Transport Agencies every year before the commencement of the Financial Year. The Option once filed cannot be withdrawn during the year and the cut-off date for filing the Annexure-V FORM is 15th March of the preceding financial year.

3. Annexure-V has been made available on the portal for GTA's to exercise their option for the Financial Year 2023-24, which would be available till 15th March, 2023.

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