

TAX INFO

Dated: 06.09.2020

Latest update on GST Law: Information regarding **Changes on Portal** based on the **Availability on Portal**.

We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication

NEW UPDATION IN EXISTING FORM GSTR-2A

In GSTR-2A, till now only invoice details are shown along with the Status of filing of GSTR-1. But the details like Filing date of GSTR-1, Status of filing of GSSTR-3B, Invoice pertains to which month are not available earlier.

But, now the GSTR-2A has been updated with details:

1. Filing status of GSTR-1
2. Filing date of GSTR-1
3. Filing period of GSTR-1
4. Filing status of GSTR-3B

But the Filing status of GSTR-3B has a limitation that one can know only whether the supplier has filed the return or not. But he would not be able to know whether the supplier has paid tax in relation to his invoice. As the supplier may have filed NIL GSTR-3B or he may not have shown the invoice which belongs to him.

VENDORS GSTN VERIFICATION CONTENTS

Next update is on "SEARCH TAXPAYER" tab. While dealing with any vendor it is necessary to validate the GSTN of vendor. Hence, search taxpayer facility has been provided on Portal for this. Earlier many details were available when we search for a particular GSTN like Legal name, Trade name, Date of Registration, Date of Cancellation etc

New updates that were made available under "Search Taxpayer" facility are:

1. Principal Place of Business details
2. SAC or HSN Code wise details for the goods and services in which the taxpayer deals with
3. Details of filing of Returns in segregate mode
4. Details of Filing of GSTR-9 & 9C

Hence, the Government is making necessary changes on the Portal to align with the GST law that was actually made but could not be practically implemented.

Suresh Aggarwal, Advocate

Compliance & Litigation under GST

Address: House No. 54, Pocket A-3, Sector-5, Rohini- 110085

Phone: 91-9810032846; 011 - 45131427

Email: sureshagg@gmail.com

Website: <http://www.sureshtaxation.com>