

TAX INFO

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Latest update on GST Law: Information regarding **Recent Enhancements on GST Portal** based on **release made by CBIC**

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Change is law of life. CBIC has made certain enhancements on GST portal with a view to improve the defects or deficiency of portal:

1. **Non-Core Amendment Application:** Taxpayers cannot make a non-core amendment application without a zip code if the authorized signatory is not an Indian.
2. **Application for revocation of cancellation:** Earlier when we file application for revocation of cancellation against suo moto cancellation, a message is displayed which states that “Please file all the pending returns till <Current date> before submission of application for revocation of cancellation”
But now, the message has been changed to “Please file all the pending returns till <Cancellation date> before submission of application for revocation of cancellation”
3. **SCN issued on ground of document based of place of business during Registration:** If SCN was issued to a person applying for Registration, on the ground of document submitted in support of principle place of business, in such cases taxpayers were not able to submit the reply and when they were trying to upload new document on principle place of business tab and were trying to save and continue, system error was occurring. The issue is fixed, they will now be able to proceed and submit the application.
4. **Deemed approval of GSTP core amendment application:** Earlier, GSTP core amendment application were getting deemed approved, if due date had passed. Now deemed approval has been disabled for such applications.
5. **Form CMP-04 in saved stage:** If a taxpayer had Form CMP-04 (withdrawal from Composition) in saved stage and then they change their email/mobile through non-core amendment, they will now in such cases receive OTP on updated mobile no./email.
6. **Filing of Form CMP-02:** If the previous application of Form CMP-02 is rejected by Tax official, taxpayer will be able to file the form again for the same Financial Year.
7. **Composition Taxpayer from Opt-in/Opt out field:** While searching for a Composition Taxpayer from Opt-in/Opt out field, whether at pre login and post login stage, system will now display the output as per selection.
8. **Portal Capacity:** While login to GST Portal for filing of returns on the last date, we sometimes get message “Please wait 1.5 lakh users are already filing”. Now, GST Portal capacity has been increased to 3 Lakh users from 1.5 Lakh users.

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