



केन्द्रीय शुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर के आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CENTRAL TAX, CENTRAL EXCISE AND SERVICE TAX  
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प.संख्या C.No.IV/16/37/2017-Tech

दिनांक Date: 17.12.2018

**व्यापार सुविधा सं Trade Facility No. 25/2018-GST**

**Sub:** जीएसटी / ई-वे बिल पोर्टल पर नई व्यवहारिकताएँ उपलब्ध कराना - संबन्धित  
New functionalities made available on GST/E-way Bill  
Portal- Reg

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जीएसटी / ई-वे बिल पोर्टल पर उपलब्ध कराई गई निम्नलिखित नई व्यवहारिकताएँ सूचना, मार्गदर्शन मार्गदर्शन एवं आवश्यक कार्रवाई हेतु संप्रेषित की जाती हैं।

The following functionalities made available on GST/E-Waybill Portal are communicated herewith for information, guidance and necessary action.

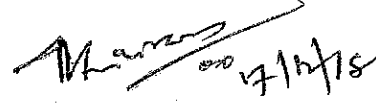
क्रमांक Sl No	मॉड्यूल / क्षेत्र Module/Area	फॉर्म / शीर्षक Form/Heading
1	मूल्यांकन एवं न्याय-निर्णयन Assessment & Adjudication	राज्य/ केंद्र शासित प्रदेश के अंतर्गत कर अधिकारियों का प्रति-सशक्तिकरण Cross empowerment of Tax Officials, within a State/ UT
2	धन वापसी Refund	तिमाही विवरणी जमा करने वालों द्वारा मासिक विवरणी आवेदन जमा करना Filing of Monthly Refund applications by Quarterly Return filers
3	अभियोजन एवं योग Prosecution & Compounding	अभियोजन कार्रवाई प्रारंभ करने के विषय में सूचित करना Intimation about initiation of Prosecution Proceedings
4	जीएसटी वृत्तिक GST Practitioner	करदाता के स्थान पर, जीएसटीपी द्वारा जीएसटीपी एपीएल-01 फॉर्म तैयार करना Preparation of Form GST APL-01 by GSTP, on behalf of taxpayer
5	अग्रिम निर्णय Advance Ruling	प्राधिकारी द्वारा दिए गए अग्रिम निर्णय के विरुद्ध अपील करना Appeal against the Advance Ruling given the Authority
6	अग्रिम रूलिंग Advance Ruling	अग्रिम निर्णय प्राधिकारी या उनके अपीलीय प्राधिकारी के आदेश का त्रुटि निवारण करना। Rectification of mistake in the order by the advance ruling authority or its appellate

		authority
7	मूल्यांकन एवं न्याय-निर्णय Assessment & Adjudication	न्याय-निर्णय प्राधिकारी के आदेश का त्रुटि निवारण करना। Rectification of mistake in the order by the Adjudicating Authority
8	भुगतान Payment	काउंटर पर भुगतान (ओटीसी) Over the Counter (OTC) Payment
9	ई-वे बिल E-Way bill	आयात / निर्यात परेषण की आवाजही हेतु सीकेडी/एसकेडी/लोट्स CKD/SKD/Lots for movement of Export/Import consignment
10	ई-वे बिल E-Way bill	निर्यात पूर्ति टाइप के मामले में लदान पता Shipping address in case of export supply type
11	ई-वे बिल E-Way bill	आयात पूर्ति टाइप के मामले में प्रेषण पता Dispatching address in case of import supply type
12	ई-वे बिल E-Way bill	'बिल टू - शिप टू' लेन-देन में संवृद्धि Enhancement in 'Bill To - Ship To' transactions
13	ई-वे बिल E-Way bill	बल्क जेनेरेशन टूल में बदलाव Changes in Bulk Generation Tool

2. सभी व्यापार संगठनों में इस व्यापार सुविधा की विषय-वस्तु को सभी संबंधितों को सूचित करने का अनुरोध किया जाता है।

All the Trade Associations are requested to bring the contents of the Trade Facility to all concerned.

अनु: संलग्नक  
Encl: Annexure

  
(एम. श्रीनिवास M.Srinivas)  
आयुक्त COMMISSIONER

प्रति प्रस्तुत Copy submitted to:

मुख्य आयुक्त, सीमा शुल्क, केन्द्रीय उत्पाद शुल्क, केन्द्रीय कर एवं सेवा कर, हैदराबाद क्षेत्र

The Chief Commissioner of Customs, Central Tax, Central Excise and Service Tax, Hyderabad Zone.

प्रतिलिपि Copy to:

1. तेलंगाना एवं आंध्र प्रदेश चेम्बर ऑफ कॉमर्स एंड इंडस्ट्री फेडरेशन, फेडरेशन हाउस, 11-6-841-, रेड हिल्स, हैदराबाद-500004

The Federation of Telangana & Andhra Pradesh Chamber of Commerce and Industry, Federation House, 11-6-841, Red Hills, Hyderabad - 500004.

2. संयुक्त आयुक्त, मुख्य आयुक्त कार्यालय - उपरोक्त विवरण के अनुसार क्षेत्रीय वेब-साइट पर अपलोड विवरण को प्राप्त करने के अनुरोध सहित।

The Joint Commissioner, CCO, with a request to get the details updated on the Zonal Website as per the above details.

3. उप / सहायक आयुक्त, मेडचल, मल्काजगिरी, जिडीमेट्ला, कुकटपल्ली, संगारेड्डी, करीमनगर, निजामाबाद, मंचेरियाल मण्डल।

The Deputy/Assistant Commissioner, Medchal, Malkajgiri, Jeedimetla, Kukatpally, Sangareddy, Karimnagar, Nizamabad, Mancheria Divisions.

4. अधीक्षक (कम्प्यूटर) को आधिकारिक वेबसाइट <http://cexhyd1.nic.in/> पर उपलोड करने हेतु Superintendent (Computers) for uploading on official website <http://cexhyd1.nic.in/>

5. वितरण सूची के अनुसार

As per Distribution list.

**ANNEXURE**

**1. GST Portal:**

#	Module / Area	FORM/ Heading	FORM Components/Details
1	Assessment & Adjudication	Cross empowerment of Tax Officials, within a State/ UT	<p>As of now, Assessment can be done by jurisdictional authorities only, as per allocation of taxpayers. State authorities cannot issue orders against a taxpayer assigned to Centre and vice versa. Normally, an application filed by taxpayer would be forwarded to the jurisdictional authorities concerned, meaning thereby that if a taxpayer (who is assigned to Centre) files any application, the same should be made available to officers of Centre.</p> <p>Now this validation that State officer can assess taxpayers assigned to the concerned State only ( &amp; vice versa) has been removed. Thus CBIC officials can now do assessment of a taxpayer assigned to a State (&amp; vice versa), within the jurisdiction of a State/UT. CBIC or Model I States can now upload assessment orders, through API, irrespective of whether taxpayer is assigned to Centre or State/UT. Summary of the order in Form GST DRC-07, can now be uploaded by Model I States and CBIC officers through G2G APIs. Similarly, Model II State officers can also make assessment orders and upload summary in Form GST DRC-07, of the taxpayers assigned to Model I States or Centre.</p> <p>If the reply is filed consequent to a SCN or any notice, the same should be made available to the authority which has issued the said SCN or notice. Thus, if Form GST DRC-03 is filed consequent to issue of SCN, the same should be made available to the authority which has issued the same for issuance of Drop Proceedings order in Form GST DRC-05.</p> <p>Proceedings relating to scrutiny, summary assessment, determination of tax (73, 74), tax collected but not paid (76) and penalty etc. can be launched by any of the authority (State or Centre). Assessment of remanded cases will be handled by the authority which has issued the original order. Rectification of the order will also be carried out by the same authority.</p> <p>Form GST DRC-07 consequent to enforcement proceedings u/s 129 or 130 can be uploaded by any authority irrespective of the registration approval authority of the taxpayer. For example, if a vehicle impounded by State authority and the taxpayer is assigned to Centre, in such cases, State authority can now upload the details of demand through GST DRC-07.</p> <p>Liability Register will be updated for Model I States and CBIC through API whereas for Model II States, the access will be directly through the portal.</p>
2	Refund	Filing of Monthly Refund applications by Quarterly Return filers	<p>As of now, taxpayers filing returns quarterly can file refund application on quarterly basis only. The system validates whether the tax payer has filed Form GSTR-1 and Form GSTR-3B for the corresponding period or not.</p> <p>As the functionality for filing quarterly refund</p>

			<p>application was implemented in production recently and earlier these taxpayer were filing refund application on monthly basis, so when they were trying to file refund application for rest of the month of that quarter, tax payers were getting an error message that "Refund has already been applied for January/February 2017-18 in the selected period. Please update selection to exclude already filed periods". Due to this error, the taxpayers who have already filed refund for say period Jan/Feb 2018 were not able to file refund application for March 2018.</p> <p>Now, the restriction for applying refund on quarterly basis for quarterly return filers is removed, so that these tax payer would also be able to file refund application on monthly basis. This implies that the taxpayer can file monthly refund application, but Form GSTR 1 for the quarter must be filed.</p>
3	Prosecution & Compounding	Intimation about initiation of Prosecution Proceedings	Tax official can (outside the system) file a complaint with the First Class Judicial Magistrate/Court for prosecution against a taxpayer. Taxpayer will be notified about initiation of prosecution on his dashboard and via Email / SMS.
4	GST Practitioner	Preparation of Form GST APL-01 by GSTP, on behalf of taxpayer	Tax payers can now select a GST Practitioner, to prepare an appeal in Form GST APL-01, to be filed by them. The GSTP can save draft of the appeal application form. The taxpayer and GSTP would be able to continue on the saved drafts of the appeal application form, saved by either of them.
5	Advance Ruling	Appeal against the Advance Ruling given the Authority	<p>Once an advance ruling is issued by the authority and if the applicant or the taxpayer is aggrieved by such an advance ruling, they can file appeal before the appellate authority.</p> <p><i>(refer Section 100 of the CGST Act, 2017)</i></p>
6	Advance Ruling	Rectification of mistake in the order by the advance ruling authority or its appellate authority	<p>If there is any mistake in the order passed under Section 98 or 101, by the authority or the appellate authority, which is apparent from the record, the authority or the appellate authority can pass a rectification order for rectifying such mistake, if such mistake is noticed by the authority or by the appellate authority themselves or if such mistake is brought to its notice by the concerned or the jurisdictional officer or by the applicant/appellant, within a period of six months from the date of the order. The applicant/appellant can make an application to the authority/ appellate authority for rectification of the mistake.</p> <p><i>(refer Section 102 of the CGST Act, 2017)</i></p>
7	Assessment & Adjudication	Rectification of mistake in the order by the Adjudicating Authority	<p>Errors or mistakes apparent on face of record can be rectified by the Adjudicating Authority on the basis of suo-moto rectification or upon receipt of application from taxpayer, within a period of six months from the date of issue of such order. Rectification request can be given by taxpayer within 3 months from date of issue of order.</p> <p><i>(refer Section 161 of the CGST Act, 2017, Rule 142 of the CGST Rules, 2017 &amp; Form GST DRC-08)</i></p>

8	Payment	Over the Counter (OTC) Payment	<p>Presently, Normal GSTINs, who has selected their Constitution of Business as "Government Department" or "Others" in Registration Form, are able to create an OTC challan of more than Rs 10,000, in a Tax Period, on GST Portal.</p> <p>But other Users (irrespective of their Constitution of Business) are not able to create an OTC challan of more than Rs 10,000, in a given Tax Period, on GST Portal.</p> <p>Now, every taxpayer can create an OTC challan of more than Rs 10,000, in a given Tax Period, on GST Portal, in both pre-login &amp; post login modes (<i>System check to limit OTC challan amount has been removed</i>).</p> <p>(refer Law Committee MoM of 31/10/2018)</p>
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## 2. E-Way Bill Portal:

- i. **CKD/SKD/Lots for movement of Export/Import consignment:** CKD/SKD/Lots supply type can now be used for movement of the big consignment in batches; during Import & Export also. Delivery challan and tax invoice need to accompany goods as prescribed in Rule 55 (5) of CGST Rules, 2017.
- ii. **Shipping address in case of export supply type :** For Export supply type, the 'Bill To' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and shipping address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is moving out from the country.
- iii. **Dispatching address in case of import supply type :** For Import supply, the 'Bill From' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and dispatching address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is entering the country.
- iv. **Enhancement in 'Bill To - Ship To' transactions:** EWB generation is now categorized to four types - Regular and Bill to Ship to, Bill from Dispatch from & combination of both.
- v. **Changes in Bulk Generation Tool:** Facility of EWB generation through the Bulk Generation Tool has been enhanced.