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Office of the Principal Commissioner of Central Goods and Services Tax,
 केंद्रीय माल एवं सेवाकर आयुक्तालय दिल्ली दक्षिण / **CGST Delhi South Commissionerate**
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फ.स. GEXCOM/TECH/TN/9/2025-TECH-O/o/PR COMM-R-CGST-DELHI(S)

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TRADE NOTICE NO. 18/2026

Attention of the Trade, Industries & field officers is invited to the **Information** issued by the Central Board of Indirect Taxes & Customs (CBIC), GSTIN regarding “**Functionality Deployment Report – August 2025**”.

MODULE	FUNCTIONALITY	DESCRIPTION
Appeal	Enabling Appeal functionality for manual original orders or Not-enabled online orders in GST system. An option to be available for the taxpayer to upload offline order and file appeal against Manual and Other orders.	<ol style="list-style-type: none"> An option has been provided to taxpayers to file an appeal against offline orders using the below path: Services > User Services > My Application > Appeal to Appellate Authority > New Application > Order Type Two new options are added under the dropdown of Order Type: <ol style="list-style-type: none"> Manual Order - If the original order is issued offline. Others - If the original order is issued online and does not fall under any of the other categories. From the dropdown of “Who is the order issuing Tax administration”, Taxpayer

		<p>must select Center or State as per his/ her jurisdiction in which taxpayer is registered.</p> <ol style="list-style-type: none"> 4. After selecting the order type as “Manual Order or Others” when the Taxpayer clicks on “SEARCH” button, the order number will get validated and taxpayer is navigated to the Form GST APL-01: Appeal to Appellate Authority screen. 5. Now, Taxpayer can select 'Order Category' from the dropdown and Under 'Upload Original Order Documents' Taxpayer must mandatorily upload the original order copy in PDF. (Maximum size to upload is 5 MB). 6. Once ARN is assigned, in Application sub case folder, the following details are available to the tax officer: <ol style="list-style-type: none"> i) Order issuing Tax administration (declared by Taxpayer), with Informative Note - “If the taxpayer has declared the ‘Order issuing Tax Administration’ incorrectly and the ARN has to be assigned to other tax administration (Centre/State), It is suggested to reject the appeal application using Form APL 02.” ii) Following is available on the dashboard of Appellate Authority officer: <ol style="list-style-type: none"> a) APL-01 and Annexure uploaded. b) Original Order copy as uploaded and Designation & Address of the Tax officer who passed the order.
<p>Appeal</p>	<p>Uploading Appeal orders (Where all appellate proceedings including filing of APL-01/ APL-03 has happened offline) (MFL 13,14,15 with FO functionality)</p>	<p>Following Enhancements to functionality for uploading APL-04 orders that are passed offline & Uploading Appeal orders (Where all appellate proceedings including filing of APL-01/ APL-03 done offline) :</p> <ol style="list-style-type: none"> 1. The Task List of ‘Appellate Authority’ and ‘Assistant to Appellate Authority’ will be updated with the case details. 2. Following statuses are added to the 'Transfer of Charge' functionality for ‘Appellate Authority’ role and ‘Assistant Appellate Authority’ role: <ol style="list-style-type: none"> i) Manual Appeal uploaded ii) Appeal order uploaded 3. The taxpayer will receive an update in 'View Additional Notices and Orders'

		<p>once the Appeal Order is uploaded. Same case folder as given for BO is opened in FO side also but without action button, only for view purpose.</p> <p>4. The reference number generated for manually uploaded APL-04 order is seen as APL-04 order number and it is displayed under Appellate Authority Orders option in the view orders screen for Internal Review.</p>
<p>Refund</p>	<p>Senior Refund Processing Officer and Impact on Back Office functionalities.</p>	<p>Following enhancements are made after the introduction of Senior Refund processing officers Role:</p> <ol style="list-style-type: none"> 1. A system validation gives warning pop-up message where Senior RPO Role is enabled and refund applications with a claim amount equal to or greater than the state-defined threshold are filed, to alert Refund Processing Officers (RPOs) that such application mandatorily to be processed by Senior RPO. 2. On the warning pop-up message, if the RPO clicks on 'Yes', the Case details page will appear. On issuance of RFD-02, RFD-03, or RFD 08, an email will be sent to State Admins (State)/ Sub-State Admins at Zonal level (CBIC). If there are multiple Admins in a jurisdiction, email will be sent to all State Admin (STATE)/ Sub-State Admins at Zonal level (CBIC). 3. This warning will not appear:- <ol style="list-style-type: none"> i) For ARNs that have been completely processed and moved to the 'Processed – No further action required' status. ii) When the RPO is processing the refund application and the SRPO role is disabled even if, the SRPO role was enabled when the refund application was initially filed. 4. This is a retrospective change, i.e., applicable on those ARNs also which were filed before rolling out this functionality. This functionality gets rolled out on 14-Aug-2025. 5. The functionality of "Reassign My Cases" is enabled for both the Refund Processing Officer (RPO) and Senior RPO which can be done by Navigating to Services > Work > My Work Items. The RPO may assign such cases to SRPO using this 'Reassign My Cases' Functionality. 6. In 'Reassign my work item' screen, in the ARN list (only for the refund module), an Additional column labeled 'Refund Claimed Amount' is added. 7. Unassigned ARN list, is mapped to either the Senior Refund Processing Officer or the Refund Processing Officer as per the below scenarios: <ol style="list-style-type: none"> i) If SRPO Role is Enabled & Refund claimed amount below threshold limit - System checks for RPO, if No RPO present, system checks for SRPO.

		<ul style="list-style-type: none"> ii) If SRPO Role is Enabled & Refund claimed amount greater than or equal to threshold limit - System checks for SRPO, if No SRPO present, system checks for RPO. iii) If SRPO Role is disabled - System will check for RPO Officer only. <p>8. First system will check at lowest level, if no RPO/SRPO is mapped to that Lower level then system should check for RPO/SRPO officer at the higher level rolling up till level 1 in the complete jurisdictional hierarchy. Wherever the system finds an RPO/SRPO, the ARN will be assigned. (Till L1 in State and L2 in CBIC). In case no RPO/SRPO is found, the system will trigger an existing error validation stating, "No Tax Officers present in the jurisdiction".</p> <p>9. Senior Refund Processing Officer' role is added in the 'Transfer of Charge' and 'Update Jurisdiction of a Taxpayer' functionality.</p> <p>TOC-When the State Admin is revoking the role of an officer and transferring all open ARN/work item, it can only be transferred to an officer at the same level and with the same role. When an officer holds both the Refund Processing Officer (RPO) and Senior Refund Processing Officer (SRPO) roles and the State admin revokes either the SRPO or RPO role and assigns it to another officer, only the ARNs assigned to the officer in the capacity of the revoked role is transferred to the new officer.</p> <p>Update jurisdiction - After this update, the system automatically checks for an officer with the same role in the new jurisdiction at the same level. If no officer is found at the same level, the ARN will be moved to the unassigned ARN list.</p>
Refund	Enhancement in ASSORD Category refund reason.	<ul style="list-style-type: none"> 1. Currently, taxpayers can only claim a refund under the " On account of Assessment/Enforcement/Appeal/Revision/Any Other Order" (ASSORD) category if the total amount for a specific Demand ID is negative and its status is listed as "Refund Due." This system doesn't allow for a refund to be claimed on an individual component/ Minor Head of a demand if the overall balance for that demand ID is zero or positive. 2. However now, Validation checks for Cumulative balance of a Demand ID and status of demand Id as "Refund Due" is removed. 3. Now, when Taxpayers applies for refund in case of any negative balance in any of the minor head for a Demand ID, negative values will be auto populated in RFD 01, and positive values will be shown as zero. 4. If the Demand ID does not have any negative balance in any of the minor head,

		<p>then the below-mentioned error message will be displayed: The demand id does not contain any amount for refund. kindly enter another demand id.</p> <ol style="list-style-type: none"> 5. In ASSORD RFD-01 form, If the type of order is selected as ‘Refund related appeal order’, It will auto populate the date of appellate order instead of the date of the original order in which the refund was originally rejected. 6. Taxpayer is unable to file another refund application in same category (ASSORD) until the processing of previous application i.e., once Form GST RFD-06 is issued. 7. The maximum refund amount which can be refunded is the maximum amount available as negative balance at the time issuing RFD-06. If negative balance is less than the claimed amount, then the differential amount to be rejected. 8. If the existing demand has any amount as outstanding, then the same is displayed to the tax officer, under the hyperlink Amount adjusted for outstanding demand, to adjust against the refund due amount. If the officer proceeds on Issue Order button without adjustment, then a warning is displayed. 9. In Demand Adjustment screen, “Total Demand” column name is updated to “Outstanding Demand”. 10. While clicking on issue order button of RFD-06, error message is displayed when: <ol style="list-style-type: none"> i) Gross sanctioned amount is more than the latest negative balance in any of the minor head. ii) There is no balance lying in the Demand ID. 11. If the demand is adjusted against a refund application, the status of the demand ID will be updated to ‘Demand adjusted through refund order’.
MIS	Count of Return Defaulters U/S 62 Against Whom Notices are Issued in Form GSTR-3A.	<ol style="list-style-type: none"> 1. A new MIS Detailed Report 'MIS ASMT 2.4' on Count of assessment of return defaulters u/s 62 against whom notices issued in Form GSTR-3A is introduced to monitor the number of assessments carried out under Section 62 for return defaulters. 2. The tax officer can generate this comprehensive MIS report to get the following: <ol style="list-style-type: none"> i) Details pertaining to GSTR-3A notice. ii) Respective ASMT-13 order details issued for GSTR-3A notice. iii) Amounts involved (if any).

		iv) Return filing details in response to GSTR-3A notice/ASMT-13 order.
		3. This report is for CBIC Officers. States already have this report.
Recovery	Not showing SPL02(ADJWO) cases under Unassigned ARNs to State admin so that State admin can assign the SPL02 cases to respective recovery officer.	<ol style="list-style-type: none"> 1. Under Unassigned ARNs List, SPL02 cases were not showing to State admin. 2. Now State admin can assign those Unassigned ARNs to any recovery officer of that jurisdiction.

This issues with approval of Principal Commissioner CGST Delhi South.

Additional Commissioner (Tech)
CGST, Delhi South

Copy to:-

- 1) PS to Chief Commissioner, Central Tax, Delhi Zone.
- 2) PS to Principal Commissioner, CGST, Delhi North, Delhi West, Delhi South, Delhi East.
- 3) PS to Additional Commissioner, CGST, Delhi South.
- 4) All Divisional ACs/DCs of CGST Delhi South.
- 5) AC (Systems) for getting it uploaded on Commissionerate website
- 6) Notice Board/Guard File.