



प्रधान आयुक्तालय, केंद्रीय माल एवं सेवाकर का कार्यालय,  
**Office of the Principal Commissioner of Central Goods and Services Tax,**  
 केंद्रीय माल एवं सेवाकर आयुक्तालय दिल्ली दक्षिण / **CGST Delhi South Commissionerate**  
 द्वितीय एवं तृतीय तल, ई.आई.एल एनेक्सी बिल्डिंग / **2<sup>nd</sup> & 3<sup>rd</sup> Floor, EIL Annexe Building**  
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फ.स. GEXCOM/TECH/TN/9/2025-TECH-O/o/PR COMMR-CGST-DELHI(S)

दिनांक:- .02.2026

**TRADE NOTICE NO. 19/2026**

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 – September 2025”**.

MODULE	FUNCTIONALITY	DESCRIPTION
Enforcement	Enhancement in Enquiry Functionality.	<ul style="list-style-type: none"> <li>Whenever State/CBIC officers (DGGI/Executive), makes enquiry with CBIC officers (DGGI/Executive), then below mentioned additional field has been created for making an enquiry with lowest level officers also:               <ol style="list-style-type: none"> <li>"Regional Unit"- If enquiry being made with DGGI Officers</li> <li>"Range" - If enquiry being made with Executive Officers</li> </ol> </li> <li>Officer who has initiated enquiry can assign the enquiry case to another Officer (at any level) within the State/Zone (CBIC) of the Officer's jurisdiction.</li> <li>Officer who is required to respond to the enquiry can assign the enquiry case to another Officer (at any level) within the State/Zone of the Officer's jurisdiction.</li> </ul>

		<ul style="list-style-type: none"> <li>In "Enquiry Details" tab, one new head has been added as "Enquiry currently held between" with fields "Officer 1" and "Officer 2". These fields display information of Officers like name with designation, office address of Officers who are currently holding enquiry ID.</li> </ul> <p>While raising enquiry, Officers can also upload CSV file besides PDF/JPEG file. A separate attachment tab has been made available to upload CSV files</p>
<b>Refund</b>	<b>Handling negative amount in RFD 06</b>	<ul style="list-style-type: none"> <li>Where "Gross Sanctioned Amount" is having negative amount in one or more Tax head and a positive amount in other head, in such cases, an option of major heads adjustment has been provided to the Officers.</li> <li>They can make adjustment of the major heads having negative balance with other major heads having positive balance to determine the amount to be recovered. However, such inter head adjustments are not available for Cess.</li> <li>In such scenario, a new field named "Inter Head Adjustments for Excess Amount Sanctioned via RFD-04" has been created in RFD-06 as a hyperlink: <ul style="list-style-type: none"> <li>i) If there is negative balance in any head, Officers can do the inter head adjustment <ul style="list-style-type: none"> <li>(i) In Progress</li> <li>(ii) Delivered</li> </ul> </li> <li>o Status - "In Progress", "Return/Redirect Initiated", or "Returned/Redirected" shows GSTINs with at least one Welcome Letter in said status.</li> <li>o Status -"Delivered" displays GSTINs with all the Welcome Letter in delivered status. <ul style="list-style-type: none"> <li>1. Return/Redirect Initiated</li> <li>2. Returned/Redirected</li> </ul> </li> <li>o If letter is redirected, then till the time it is not delivered, status is shown as</li> </ul> </li> </ul>

		Return/Redirect Initiated. If redirected letter has been delivered, then it shows as Returned/Redirected.
	<p><b>Auto population of date of suspension in REG-17 as per date selected by Officer in accordance with Rule 21A (2), CGST Rules, 2017.</b></p>	<ul style="list-style-type: none"> <li>• While issuing REG-17, for responding to “Do you want to suspend the Taxpayer?” toggle button is replaced with Radio button "Yes" or "No".</li> <li>• If Officer Selects “Yes”, then Officer needs to select the date and registration will get suspended from the selected date. If Officer selects "No" then, registration will not be suspended.</li> <li>• Officer will not be able to select the date before date of grant of Registration (Registration order date). If Officer selects the date before date of grant of Registration or enters future date, then error message appears.</li> <li>• Suspension date is visible in the Profile of Taxpayer, Search Taxpayer Details, Get Taxpayer Details and Taxpayer Profile/360 degree.</li> <li>• For Casual taxpayers, in the Suo Moto Cancellation screen, the "Date of Original Registration" field will display the Registration Start Date instead of the Registration Approval Date. Officers are allowed to select the effective Date of Cancellation up to the Registration Start Date from the current date in both REG-17 and REG-19 forms.</li> <li>• In the "Existing Registration" tab of the New Registration Application and SuoMoto Registration screens, following date is displayed under the column "Date of Approval/Rejection/Suspension/ Cancellation" For cases where GSTIN Status is "Suspended", the Effective Date of Suspension is displayed.</li> <li>• For cases where GSTIN Status is "Cancelled", the Effective Date of Cancellation is shown in the same column.</li> <li>• For TDS/TCS cancellations initiated via REG-08 with the reason "Requested by Taxpayer", only the Order is generated. In Record Search, Officers will be able to download the Order by selecting Document Type: “Order ID”. These details will not be visible when searching by Document Type: “ARN”, as no SCN or reply</li> </ul>

		<p>exists.</p> <ul style="list-style-type: none"> <li>When initiating Suo Moto Cancellation via REG-17, if the Officer selects the reasons as non-filing of returns and effective suspension date is same as Registration Approval Date or Registration Start Date (for Casual and NRTP taxpayers), the system will display a warning popup message:-</li> </ul> <p>“The selected effective date of suspension is same as registration date. Taxpayer will not be able to file returns if both dates are same. Please click on Proceed button if you still want to continue.”</p>
	<p><b>Miscellaneous changes related to REG-12 functionality (G2B API)</b></p>	<p><b>BO related changes are as follows:</b></p> <ul style="list-style-type: none"> <li>In Services&gt; Taxpayer Account&gt; Get taxpayer details&gt; Quick links&gt; Detail of owners, if temporary identification number created under rule 16A, the title has been updated as "Details of Owner to whom the Temporary Identification Number has been granted" from "Details of Owner to whom the Temporary Registration has been granted".</li> <li>In Services&gt; Internal/Official&gt; Reassign Work Items, on selecting module as "Registration" ,role as "Registration Enforcement" and clicking on search, the available hyperlink "Order of Grant of Temporary Registrations/Suo moto Registration" has been updated as "Order of Grant of Temporary Registration/Suo moto Registration/Temporary Identification Number".</li> <li>Supporting documents uploaded with REG-12 have now been made available to view and download to Officers under "Record Search"(Search by Order No), and Get Taxpayer Details &gt; Quick Links. It is applicable for both Rule 16(1) and 16A.</li> <li>In Suo-moto registration form, if Officer don't click on "SAVE &amp; CONTINUE" and navigates to other tab, then system gives popup message "Do you want to save the changes made" with "OK" and "Cancel". If officer clicks on "OK" button, then details will be saved, and officer will be navigated to other tab and if Officer clicks on "Cancel" then officer remains on same page.</li> </ul> <p>In "Suo Moto Registration" page for the displayed list, below search parameter have been added:</p>

## Temporary ID

### Type of Temporary ID

#### 1. Legal Name

#### Status of Temporary ID

In Service> Taxpayer Account> Record Search, after entering the temporary ID in search parameter and selecting "Document Type" as ARN, and "Related To" as "Registration" the respective details are displayed and under "Year" column the Financial Year is displayed in which the temporary ID was created. Earlier it was coming as hyphen which has been fixed.

- At Suo moto registration screen, "Existing Registration" link is clickable, and system navigates officer to existing registration page if PAN details is entered under "Basic Details" tab. If PAN detail is not entered then text appears as "There is no PAN detail available for such temporary ID" and link is also not clickable.
- In Suo-moto registration screen> Seizure Documents tab> Uploading seizure documents, Officer can upload maximum of 5 documents of 1MB each.
- DGGI Officer creates a temporary ID, then a new section "Jurisdiction Details" has been created at Suo moto Registration page having mandatory fields as: Zone, Commissionerate, Division and Range for assigning the jurisdiction to the taxpayer.

In "Seized Documents" tab, in "Date of Seizure" field, Officers can select only valid date from the calendar which is within 60 years before the current date. But earlier, they were able to type the invalid date also which has now been fixed. System will not allow officers to type invalid date. If they attempt so then an error message appears- **"The date you have entered is invalid. Please select the date from the calendar"**.

#### **FO related changes are as follows:**

- When taxpayer goes to Search Taxpayer> Search Temporary ID and enter

		<p>the values in search parameter, then the details related to temporary ID are being displayed in which "Module" Column has been replaced with "Type of ID".</p> <ul style="list-style-type: none"> <li>○ This column shows the following values: <ol style="list-style-type: none"> <li>1. If Temporary ID created by the Officer –</li> <li>2. Temporary Registration under Rule 16(1)</li> <li>3. Temporary Identification Number under Rule 16A to make payment</li> </ol> <p>If Temporary ID created by taxpayer –</p> <p>Advance Ruling</p> <ol style="list-style-type: none"> <li>1. Refund</li> <li>2. Supplier through E-Commerce Operator</li> </ol> <ul style="list-style-type: none"> <li>• In "My Profile", the labels have been created for GSTIN/UIN/Temporary ID &amp; GSTIN/UIN/Temporary ID Status of the taxpayers as "GSTIN/UIN/Temporary ID" and "GSTIN/UIN/Temporary ID Status".</li> <li>• New functionality has been created to cancel temporary ID unregistered applicants having registration as supplier through ecommerce operators which is not available for advance ruling and refund temporary IDs.</li> <li>• In "My Profile", one more quick link has been created as "Cancel Unregistered Applicant" for this purpose.</li> <li>• After creation of temporary ID by officer in REG-12, if taxpayer applies for amendment under "Application of Registration Non-Core fields", a tab named "Authorized Signatory" has been changed to "Basic Details" as these details are related to temp id holder and not of Authorized Signatory.</li> <li>• Supporting documents uploaded with REG-12 has now been made available to view and download to taxpayers under View Notices &amp; Orders. It is applicable for both Rule 16(1) and 16A.</li> </ul> </li> </ul>
<b>Returns</b>	<b>Invoice wise reporting in Table 3 and 4 of GSTR-7</b>	<ul style="list-style-type: none"> <li>• In Table 3 of GSTR-07 i.e. "Details of the tax deducted at source" taxpayers are required to enter invoice wise details on which TDS has been deducted.</li> </ul>

		<p>Invoice Number, Date and Value are the new mandatory fields added in Table 3.</p> <ul style="list-style-type: none"> <li>• Same Invoice/document no. cannot be repeated in the same return period but it can be repeated in different months of a Financial Year and in subsequent Financial Years, in case of partial payment.</li> <li>• In Table 4 of GSTR-07 i.e. "Amendment to TDS Details" taxpayers can amend invoice wise details on which TDS has been deducted.</li> </ul> <p>In GSTR-07, "Compute Liability" button has been replaced with "Generate Summary" button.</p> <ul style="list-style-type: none"> <li>• Taxpayer whose TDS is deducted can also view the list of invoices on which TDS is deducted in "TDS and TCS Credit Received". Invoice Number, Date, Value are added in existing processed records.</li> </ul> <p>Deductee can take action (Reject or Accept) on individual invoice in "TDS and TCS Credit Received" and after taking action click on "Generate Summary".</p> <ul style="list-style-type: none"> <li>• Invoices rejected by deductee get auto-populated in Table 4 of GSTR-07 of deductor.</li> </ul> <p>Deductee can view list of invoices amended by Deductor on clicking table "Amendments to TDS Credit Received" of "TDS and TCS Credit Received" Statement. Revised invoice Number, Date, Value are added in existing processed records.</p>
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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.