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 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 COMMR-CGST-DELHI(S)

दिनांक:- .02.2026

TRADE NOTICE NO. 20/2026

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 – October 2025”**.

MODULE	FUNCTIONALITY	DESCRIPTION
Appeals	GSTAT Integration BO Officer List API Change.	Tribunal related changes.
Audit	Facility for multiple case allocation and assignment; and to assign the audit case requests manually by selecting the name of the officer from a drop-down list	1. While allocating Audit case by Audit Commissioner to Senior Audit Officer (Audit Head), (i) List of all cases selected for audit can be downloaded in excel format (ii) Multiple cases can be selected for allocation even if jurisdictions of selected taxpayers are different (iii) Multiple cases involving different jurisdictions can be "ALLOCATE OUTSIDE TAXPAYER JURISDICTION" only (iv) On "Allocate - Outside Taxpayer Jurisdiction" screen, system displays Details of Selected Audit Cases such as "GSTIN/UIN", "Legal Name/Trade Name", "Jurisdiction", "Financial Year From" & "Financial Year To" along with an option to download such details in excel format (v) In "Officer Jurisdiction" dropdown, system displays all jurisdictions in the dropdown within the state/zone of logged in officer including selected taxpayer's jurisdiction also if jurisdictions of selected cases are different (vi) System displays a warning message if selected "Officer Jurisdiction" and Taxpayer Jurisdiction of any selected case are same.

		<p>2. While dropping an Audit case by Audit Commissioner (i) Multiple cases can be selected for dropping (ii) On Drop Case screen, system displays Details of Selected Audit cases such as "GSTIN/UIN", "Legal Name/Trade Name", "Jurisdiction", "Financial Year From" & "Financial Year To"</p> <p>3. 3. While assigning Audit case by Audit Commissioner/Senior Audit Officer to Audit Officer(Team Lead), (i) List of both General Audit and Special Audit cases allocated can be downloaded in excel format (ii) New Search Criteria's are added to filter the by default populated cases such as "Jurisdiction of Audit Head" & "Audit Head". (iii) Above search criteria's are frozen basis logged in Senior Audit Officer (iv) Multiple cases can be selected for assignment to Audit Officer if such cases are allocated to same Senior Audit Officer (v) On Assign Team Lead page, system displays Details of Selected Audit cases such as "Case ID", "GSTIN/UIN", "Legal Name/Trade Name" & "Jurisdiction".</p> <p>4. . While modifying Audit Head of Audit case by Audit Commissioner, (i) Multiple cases can be selected for modifying Audit Head subject to such cases are allocated to same Senior Audit Officer (ii) On "Modify Audit Head - Within Taxpayer Jurisdiction" and "Modify Audit Head - Outside Taxpayer Jurisdiction" screens, system displays Details of Selected Audit cases such as "Case ID", "GSTIN/UIN", "Legal Name/Trade Name", "Jurisdiction", "Present Audit Head" & "New Audit Head" along with an option to download such details in excel format (iii) If multiple cases are of different jurisdictions, Audit Head can be modified Outside Taxpayer's Jurisdiction only (iv) On Modify Audit Head - Outside Taxpayer Jurisdiction screen, while selecting "Officer Jurisdiction", system displays all jurisdictions in the dropdown within the state/zone of logged in officer including selected taxpayer's jurisdiction also if jurisdictions of selected cases are different (v) System displays a warning message if selected "Officer Jurisdiction" and Taxpayer Jurisdiction of any selected case are same.</p> <p>5. While modifying CA of a Special Audit case by Audit Commissioner, (i) Multiple cases can be selected for modifying CA subject to such cases are assigned to same CA (ii) On Modify CA screen, system displays Details of Selected Audit Cases such as "Case ID", "GSTIN/UIN", "Legal Name/Trade Name", "Jurisdiction", "Present CA" and "New CA".</p> <p>6. 6. While assigning Audit Case by Audit Commissioner/Senior Audit Officer to Junior Audit Officer (Team Member), (i) On both "Cases Assigned to Audit Teams" and "Cases in Progress" screens, list of Special Audit and General Audit cases can be downloaded in excel format (ii) New Search Criteria's are added to filter the populated cases such as "Jurisdiction of Audit Head", "Audit Head", "CA", "Jurisdiction of Team Lead", "Team Lead", "Jurisdiction of Team Member" & "Team Member" (iii) Fields "Jurisdiction of Audit Head" & "Audit Head" are frozen basis logged in Senior Audit Officer (iii) Multiple cases can be selected for assignment to Junior Audit Officer subject to such cases are allocated to same Senior Audit Officer (iv) On "Assign Team Member" screen, system displays Details of Selected Audit Cases such as "Case</p>
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Audit	To enable the Audit Commissioner to combine a set of financial years (MFYs) into a single case.	As per our information, CR code is not enabled in production waiting for another CR considering impact of this change on Working Papers
Back Office	Enhancement in Record Search Functionality	<p>1. Earlier, through Record Search option, the officers were able to view records by GSTIN only. To view the records by ARN and by GSTIN, the existing Record Search functionality has been enhanced as follows:</p> <p>2. On "Services > Taxpayer Account > Record Search", two tabs are created :- "Search by ARN" and "Search by GSTIN". The existing record search functionality is in "Search by GSTIN" tab. The New "Search by ARN" tab is created to search the records using ARN, Case ID, Order No. and Notice ID No., without mentioning any GSTIN. Presently, the officers can be able to view the records in "Search by ARN" for the following modules only: Remaining modules will be implemented in Tranches.</p> <p>Returns Turnover Declaration. E-way Bill BI Feedback Application</p>

		<p>NGTP.</p> <p>3. The Search results in the “Search by GSTIN” option has also been enhanced with additional information such as Form Type, Tax Period, etc, wherever applicable.</p> <p>4. . The information in the Search Result column will get changed according to the modules and to the selected Document Type in both the “Search by ARN” and “Search by GSTIN” tab.</p>
Back Office	Enhancement in Update jurisdiction of Taxpayers	<p>1. Upon updating the Taxpayers Jurisdiction, through the Update jurisdiction of a Taxpayer functionality, the pending ARNs related to SPL-01 and SPL-02 cases are now also considered for transfer.</p> <p>2. Earlier, the State / Sub State admin not able to update the jurisdiction of TCS type of taxpayers through “Bulk Upload” option. This has now been fixed and TCS Type taxpayers also considered in the “Bulk Upload” option in Update Jurisdiction of a Taxpayer functionality.</p> <p>3. In “Regular Search” tab, after the Jurisdiction for Taxpayer is Updated successfully, system displays the transfer details under List of Taxpayer. This Header name has now been changed to List of Taxpayers (Updated) and in the search result, the column name “State Jurisdiction” has now been replaced with “Taxpayer’s Updated Jurisdiction”.</p> <p>4. In Regular Search tab, the Tax Officer can be able to search the taxpayers by selecting the jurisdictions. This has been enhanced as below:</p> <ul style="list-style-type: none"> • Jurisdiction dropdowns will be pre-filled and locked based on the logged-in officer’s jurisdiction. • Tax Officer can select the next available dropdown. • Choosing the jurisdiction will activate the subsequent relevant dropdown, but if a chosen jurisdiction has no further sub-jurisdictions, further dropdowns will stay disabled. <p>5. Earlier, tax officers were encountering "Invalid GSTIN" error while searching for a valid Temporary ID through the Search ARN Details option. This issue has now been fixed, and the taxpayers will get results for the valid Temporary ID.</p>
Enforcement	Enhancements in Enquiry functionality	<p>1. Enquiry Case ID can be closed by both Initiator and Responder at any stage (applicable to State Officer/DGGI/Executive).</p> <p>2. A new tab named CLOSE ENQUIRY CASE is added to Enquiry case folder by which officer can add proceeding details to close the case.</p> <p>3. Once an Enquiry case is closed by Initiator/Responder, proceeding details would be updated in CLOSE ENQUIRY CASE tab system would triggers an email to Responder/Initiator along with an alert under "Statutory Functions > My Task and Updates"</p>

		<p>Status of Enquiry case ID would be changed to "Enquiry Closed" Initiator and Responder would not be able to respond further from the closed Enquiry Case Closed Enquiry would be achieved from the system after 1 year from the date of closure</p> <ol style="list-style-type: none"> 4. While initiating Enquiry, an option to select "Supervising Officer Name" is provided with dropdown options of name & designation of all officers having role of Enforcement officer at same & above jurisdiction levels. 5. Supervising Officer would be able to see Enquiry Case Folders in view only mode. 6. At all statuses of Enquiry Case. <p>In case of Transfer of Charge from one Initiator/Responder to another Initiator/Responder, system transfers such Enquiry case System allows re-assignment of case from one Initiator/Responder to another Initiator/Responder System restricts State Admin to revoke the role of Enforcement Officer for Initiator/Responder unless Enquiry case is reassigned to other Initiator/Responder.</p>
Front Office	Taxpayer Consent Management and GSP/ASP Access Revocation [GST Portal – Front Office [FO/G2B APIs]]	This is a technical CR (Not required to be communicated to the States / CBIC as this is the technical change done in back end.)
Front Office	The message displayed in the pop-up needs to be modified on the FO portal regarding the GTA functionality	<ol style="list-style-type: none"> 1. Upon login by a newly registered taxpayer, content of pop up message related to GTA functionality is modified as below: "If you are supplying GTA services and would you like to pay tax under forward charge in the current financial year and onwards, please file your declaration in Annexure V Form by <DD/MM/YYYY> On clicking YES you would be navigated to Annexure V Form. If, you are not supplying GTA services, or supplying GTA services and raising invoice on Reverse Charge Mechanism (RCM) basis, Please Click NO."
Payment	As part of the enabling Chhattisgarh state for CC/DC and UPI sub payment modes.	While creating challan by Chhattisgarh taxpayers, after selecting Payment Mode as "E-Payment", they are able to select "Mode of Epayment" as "Credit/Debit Card" or "BHIM UPI" also along with other options
Prosecution & Compounding	Changes to be made for Prosecution and Compounding module CBIC Migration.	<ol style="list-style-type: none"> 1. Functionality of Prosecution and Compounding Process are enabled for CBIC Officers. 2. For this, role of Prosecution and Compounding Officer (P&C Officer), Prosecution and Compounding Senior Officer (P&C Senior Officer) and Assistant to Commissioner are required to be assigned to CBIC Officers.

		<ol style="list-style-type: none"> 3. CBIC P&C Officer is able to create and file new proposal in response to which CBIC P&C Senior Officer can either issue Order of Reject Proposal or issue Order for Initiate Prosecution by approving the proposal. 4. Functionality of adding/updating details of a prosecution complaint, issuance of prosecution notice to the taxpayer are enabled for CBIC P&C officer. 5. Taxpayers can file compounding application in Form GST CPD-01 in response to Prosecution Notice issued by CBIC P&C Officer. Both P&C Senior Officer (or Assistant to Commissioner) & P&C Officer can access the compounding application and can submit additional documents in relation to the same. 6. Functionality of issuing Hearing Notice, Adjournment Notice are enabled for CBIC P&C Senior Officer (or Assistant to Commissioner) in response to which taxpayers can submit multiple replies. 7. CBIC P&C Senior Officer can issue Order of Compound Granted/Compound Rejected through Form GST CPD-02. 8. Taxpayer can submit a rectification request, if required. 9. In case of rectification request received from taxpayers, CBIC P&C Senior officer can either issue rectification of Compound Granted/Compound Rejected Order or can reject the same. 10. In response to latest Compound Granted order, taxpayer can initiate process of compounding fees payment.
Refund	Issues related to Update Taxpayer's Jurisdiction - Impact on ARPO functionality	<ol style="list-style-type: none"> 1. If jurisdiction of taxpayer is updated, ARN of refund application would be immediately de mapped from the previous Assistant to Refund Processing Officer (ARPO), if any. 2. When such ARN is transferred/assigned to RPO or SRPO of new jurisdiction, they should be able to Re-assign such ARN to ARPO of new jurisdiction. 3. If taxpayer's jurisdiction is updated after an ARN is delegated to ARPO but before reply received from ARPO. Status of such ARN still shows as "Delegated" irrespective of the fact that such ARN is de mapped from ARPO Taxpayers are able to perform functions such as filing of undertakings, responding to notices, submitting extension/adjournment request, tracking the status of their applications etc Such ARN has to be re-assigned to another ARPO
Refund	Miscellaneous changes in Notices/Orders navigation and PDF	<ol style="list-style-type: none"> 1. System would send an alert for Notices/Orders issued by RPO/SRPO to taxpayers under "Services > User Services > View Notices and Orders > Additional Notices and Orders" along with "View" hyperlink on click of which taxpayer can navigate to Refund ARN. 2. For all communications issued by RPO/SRPO and system generated acknowledgement

		<p>(RFD-02), a static Foot Note is displayed on last page of draft as well as final PDF to overcome the legal challenges faced by tax authorities due to absence of DSC sign.</p> <p>3. For all communications issued by RPO/SRPO by attaching DSC, system displays DSC sign on the final generated PDF.</p> <p>4. Unregistered taxpayers can also file refund application under category "On account of Assessment/Enforcement/Appeal/Revision/Any Other Order" where :</p> <ol style="list-style-type: none"> i. Type of Order would be frozen as "Appeal & Revision" ii. Type of Appeal Order would be frozen as "Refund related appeal order" iii. If mode of creation of order is selected "Online", then system validates Order number based on which order date would be auto-populated iv. There would be no impact on Electronic Liability Register and DCR
Registration		<ol style="list-style-type: none"> 1. Casual Taxable persons and Non-resident taxable persons with expired registration period have been allowed to do Aadhar Authentication and Upload E-KYC document to file the refund. 2. On successful Aadhaar authentication (Biometric/OTP, as applicable), of Promoter Partner/Primary Authorized Signatory, details of Aadhaar Holder are shown below the success pop-up. In those details, two new parameters have been added: <ol style="list-style-type: none"> i. Foreign National: Yes/No ii. Date of Expiry: Date as received from UIDAI (In case of Foreigner having Aadhar). 3. In case of Foreign Aadhar holders, "Foreign National" will come as "Yes" and "Date of Expiry" will also come as per UIDAI records. For other users, "Foreign National" will come as "No" and "Date of Expiry" will be "NA". 4. The above mentioned details are available for Normal Taxpayers, TCS and Unregistered persons filing refund. 5. At BO, the above mentioned newly added fields are available for Officers at following places: <ol style="list-style-type: none"> i. Processing of new registration application in Aadhar Authentication tab ii. Search ARN Details iii. Processing of application with status "Pending for Order" iv. Services > Taxpayer Account > Get Taxpayers Details > Quick Links v. Record Search vi. Processing of "Application for Reporting Fake GSTINs against the PAN" in "Details of the Complainant" 6. If Aadhaar is not expired at time of authentication but expired later on, then Aadhaar authentication status will get reset and taxpayer will be required to do Aadhaar Authentication

		<p>again. They can file refund and revocation post authentication of Aadhaar or submission of E-KYC.</p> <p>7. In case of authentication of a Foreigner Aadhaar which is already expired:</p> <p>i. The error message for the OTP will be “Foreigner Aadhaar is already expired.”</p> <p>ii. The error message for Biometric will be “Error Code 993 – Foreigner Aadhaar is already expired. Kindly try again. In case error still persists, please contact the system administrator.”</p>
Registration	Collection and Validation of CA Number for Odisha State Electricity Bills	<p>1. CA/ Electricity Consumer number are required to be furnished by the taxpayers in Odisha state. This is applicable for New applicant as well as for the existing taxpayers.</p> <p>2. For new registrants, the field "State Specific Information" has been made mandatory while for existing taxpayers, the option of “remind me later” has been given.</p> <p>3. Taxpayers are able to select name of the Electricity Board and enter CA Number under State Specific Information Tab.</p> <p>4. Validation of the CA Number is done and the validation status is stored in GSTN database. If the Validation Status is received as Valid, then the Validation Status is shown as “Correct CA Number”.</p> <p>5. Name of the Meter Holder and Address of the Meter Holder is displayed only if the Validation Status is “Correct CA Number”.</p> <p>6. If the Validation Status is received as Invalid, then the Validation Status will be shown as “Incorrect CA Number”.</p> <p>7. If the Validation Status is not received from State and if it is Pending, then the Validation Status will be shown as “Pending for Validation”.</p> <p>8. If the SCN is raised by Officer for the registration application and if taxpayer updates CA Number and Name of Electricity Board, then previous validated details will be cleared. Validation of CA Number to be done again and displayed to the Officer.</p> <p>9. For already existing taxpayers pop-up message is displayed till he/she update the CA Number/Electricity Consumer Number,: “GST System is collecting metadata for the Principal Place of Business. Would you like to provide the details now ?” If selected Yes – Click here No - Remind me later User will be navigated to his dashboard.</p>
Registration	Granting of New Registration under Rule 14A.	<p>1. A Simplified GST Registration Scheme has been provided to the taxpayer to take new registration under Rule 14A, where application are approved electronically by the system within three working days from the date of generation of ARN.</p> <p>2. They can opt for this scheme only if output tax liability on the supply of goods or services, to registered persons does not exceed Rs.2.5 Lakh per month.</p> <p>3. Aadhaar authentication is mandatory for the Primary Authorized Signatory and at least one</p>

		<p>Promoter/Partner.</p> <p>4. For opting this scheme, in part B of Reg-01, in Business Details tab, a new field "Option for registration under Rule 14A" has been inserted with 2 radio buttons: Yes / No.</p> <p>5. This new field is applicable only for Regular/SEZ/ Casual taxpayers. It is not applicable for composition and ISD taxpayer.</p> <p>6. A new functionality has been introduced at BO portal to view the list of GSTINs who have availed option under Rule 14A. This functionality is available to all the Registration Approval Officers at lowest level.</p> <p>7. Navigation is Login to BO > Registration Menu > Registration Submenu > GSTINs under Rule 14A.</p> <p>8. Officers except lowest level Officers, get an error message as "You are not authorized to access the functionality".</p>
<p>Registration</p>	<p>Integration with India Post for Welcome Letter – All State/CBIC . Welcome letter for New GST Registrants. When an officer approves a new registration application, or the new registration applications are auto - approved for the following type of taxpayers: Regular, Composition, ISD, SEZ Unit and Developer, a Welcome Letter is generated and mailed to the taxpayer through the Department of Posts (DOP). The tax officer will be able to do track/view the delivery status of the welcome letters generated and sent to the address of PPOB and APOBs. Above Tranche contains barcode adjustments and observation changes. Updating Schema as per DOP updates</p>	<p>1. Functionality related to issuance and tracking the status of Welcome Letter has been enabled. Note: To be reviewed by GSTN whether the name of specific State also needs to be mentioned where it is rolled out.</p> <p>2. CRU Proper Officers/RAO gets an intimation by way of an pop-up message regarding the generation of welcome letter post approval of the registration application.</p> <p>3. Post generation of the letter, status of the Welcome Letter can be viewed through navigation - Registration > Registration > Status of Welcome Letters.</p> <p>4. When Officers search for the status, they can see the data of GSTINs falling under his Jurisdiction.</p> <p>5. For CBIC Officers, Centre assigned GSTINs would be visible. For State Officers, State assigned GSTINs would be visible.</p> <p>6. The details would be visible from date of Generation of Welcome Letter. Further, data will be shown for 45 days from the date of registration.</p> <p>7. "View Past Records" link is added to the main Status of Welcome Letter page to allow Officers to access records older than 45 days from the registration approval date.</p> <p>8. If Officer tracks the delivery status of Welcome Letter, there might be below mentioned status:</p> <p>In Progress Delivered Return/Redirect Initiated Returned/Redirected</p> <p>9. Status - "Delivered' displays GSTINs with all the Welcome Letter in delivered status.</p>

		<p>10. Status - "In Progress", "Return/Redirect Initiated", or "Returned/Redirected" shows GSTINs with at least one Welcome Letter in said status.</p> <p>11. If letter is redirected, then till the time it is not delivered, status is shown as Return/Redirect Initiated. If redirected letter has been delivered, then it shows as Returned/Redirected.</p>
Returns	Consumption of G flag in Icegate and implementation if Icegate in IMS Screen	<ol style="list-style-type: none"> All BoE data received by the GST system from ICEGATE on or after 1st Jul 2025, pertaining to ITC month of Jun 2025 onwards are considered in the IMS dashboard. It is populated in "Import of Goods" tab of the IMS dashboard for Inward Supplies. When BoE data received from ICEGATE, it might be of 3 types: F Flag - Means fresh record i.e. original BoE A Flag - Means amended records where taxable value and/or tax amounts were amended G Flag- Means GSTIN was amended Data with F Flag comes in "IMPG" section in IMS whereas data with A & G Flag appear in "IMPGA" section of IMS. Only 2 options are available for such records in IMS- Accept or Pending. At the time of taking "Pending" action on any BoE (fresh or amended), recipient gets an option to put a remark. Separate pages have been created in GSTR-2B for IMPG, IMPGA, IMPGSEZ and IMPGSEZA.
Returns	GSTR 3B- Locking Table 3.2 of GSTR-3B/3BQ	<ol style="list-style-type: none"> Earlier Advances Received, Adjustment of Advances and its amendment were flowing from GSTR 1 to following tables of GSTR 3B – <ol style="list-style-type: none"> Table 3.1(a) - Outward taxable supplies (other than zero rated, nil rated and exempted and Table 3.2 - Supplies made to unregistered taxpayers Now it flows only to Table 3.1(a) - Outward taxable supplies (other than zero rated, nil rated and exempted). There is no change in System Generated PDF of GSTR 3B on Front Office and Back Office.
Returns	Restriction on reporting taxes more than ₹ 2.5 lakhs on registered supplies in GSTR1/1A/IFF	<ol style="list-style-type: none"> Users who have taken registration declaring that the taxes on their supplies is upto ₹ 2.5 Lakhs in a month, have been restricted from generating GSTR-1/1A/IFF summary, if reported taxes on supplies to registered persons exceed ₹ 2.5 Lakhs. Restriction has been imposed from tax period November 2025 and onwards. Taxpayers opting for this option and following QRMP Scheme, ₹2.5 lakh limit is applied

		<p>individually to each IFF period (i.e.M1 and M2).</p> <p>4. QRMP taxpayers are able to report taxes amounting up to ₹7.5 Lakhs for all 3 months of the quarter, if they are filing IFF for M1, M2 and GSTR-1 for M3 however limit of ₹2.5 lakh per month will continue to apply.</p> <p>5. System throws an error while generating summary if ₹ 2.5 Lakh limit is crossed.</p> <p>6. If taxpayers have opted out from this category of registration then they are allowed to file GSTR-1, GSTR-1A, and IFF without any restriction, from month subsequent to date of issue of approval order for opting out from this category.</p>
Returns	Search BoE_Bulk Upload functionality. To develop new "Bulk Upload" functionality/feature for the taxpayers to Search / Query their Bill of Entry (BoE) form the GST system and ICEGATE	<p>1. Earlier taxpayers were able to check only single Bill of Entry (BOE) details when navigate to Services > User Services > Search BOE, as there was no Bulk Upload facility available to check the details of multiple BoE in one go.</p> <p>2. New system allows taxpayers to check BoE records in bulk. Three new buttons-"SEARCH BILL OF ENTRY", "BULK SEARCH", and "SEARCH HISTORY" are now available under the "SEARCH BILL OF ENTRY FROM ICEGATE" page.</p> <p>3. Page titled "Search BoE Records" has been renamed to "SEARCH BILL OF ENTRY FROM ICEGATE".</p> <p>4. In "SEARCH BILL OF ENTRY" taxpayers can add up to 10 rows of records in bulk to search BoE details.</p> <p>5. When taxpayer clicks on "BULK SEARCH" button on the "SEARCH BILL OF ENTRY FROM ICEGATE" page, a new window titled "Search BOE-Bulk Upload" opens where the user can download the BULK Upload Excel Template.</p> <p>6. They can fill required details in the template, validate it and then convert the Excel file to a JSON file. By this way they can add minimum 11 rows and maximum 50 rows to search multiple BoEs.</p> <p>7. The taxpayer needs to click on "SEARCH HISTORY" button on the "SEARCH BILL OF ENTRY FROM ICEGATE" page to check previously searched records present in the GST system.</p> <p>8. To fetch new records from the ICEGATE portal, the taxpayer clicks on the "QUERY ICEGATE" button on either the "SEARCH BILL OF ENTRY" or the "BULK SEARCH" page.</p> <p>9. A new button "DOWNLOAD (EXCEL)" has been added at the bottom of the "QUERY ICEGATE" page to download all the records from the last 3 months if no filter is applied otherwise filtered records are downloaded in an Excel format.</p>
Returns	View and Download GSTR5A Return in the BO Portal	<p>1. Officers having jurisdiction over OIDAR taxpayers falling under the Central Bengaluru West Commissionerate have been provided a facility to view and download GSTR 5A from "Record Search (Returns)" & "Record Search" page.</p> <p>2. A new role named "View OIDAR Returns" has been created on the portal which is to be</p>

		<p>assigned by State/Sub-State/National Admin to the Jurisdictional Officer.</p> <p>3. This role can be assigned at any of the following three jurisdiction levels:</p> <ul style="list-style-type: none"> i. Commissionerate level (L3): Select "BENGALURU WEST" from the list ii. Division level (L4): Select "WEST OIDAR SERVICES" from the list iii. Range level (L5): Select any range - RANGE-AOIDAR/ RANGE-BOIDAR/ RANGE-COIDAR/ RANGE-DOIDAR <p>4. Officer can open the "Record Search (Returns)" or "Record Search" page in the BO portal in either of the following two ways:</p> <ul style="list-style-type: none"> i. At the top of the page navigate to Services > Taxpayer Account > Record Search (Returns) or Record Search ii. At the bottom of the page under taxpayers account click on Record Search (Returns) or Record Search <p>5. The returns can be viewed only if all the below conditions are satisfied:</p> <ul style="list-style-type: none"> i. Officer belongs to the Bengaluru West Commissionerate ii. Officer has the role "View OIDAR Returns" (iii) Officer has entered a valid OIDAR GSTIN starting with "99" <p>6. From "Record Search (Returns)" or "Record Search" page, when Officer clicks on any ARN, the return GSTR 5A opens in new tab with following 4 buttons at the bottom of the page:</p> <ul style="list-style-type: none"> i. Close ii. Download(PDF) iii. Download Filed Summary (Excel) iv. Download Filed Records (Excel) <p>7. At "Record Search" page, in field "Document Type" a new drop down option has been added as " Download - GSTR-5A (Tax Period Wise)".</p>
Returns	Changes due to production lag in processing rate of R9 Calculation Topology and Changes in the GSTR 9 and GSTR 9C	<p>1. Amount shown in Table 8A of GSTR 9 includes:</p> <ul style="list-style-type: none"> i. All inward supplies pertaining to Financial Year 2024-25 appearing in GSTR 2B of Financial Year 2024-25 ii. Documents of 2024-25 appearing in GSTR-2B of Apr 2025 to Oct 2025 iii. And excludes the documents of 2023-24 appearing in GSTR-2B of Financial Year 2024-25

		<p>2. Table 8A is recomputed automatically each time a GSTR-3B is filed for Apr to Oct of the subsequent Financial Year subject to time limit upto 30th November</p> <p>3. If Table 8A has changed due to late filing of GSTR-3B of next year then system does not allow to file GSTR-9 without recomputing Table 8A</p> <p>4. If GSTR-9 has already been filed, then no further re-computation of Table 8A is required</p> <p>5. Table 8A (Excel) of GSTR-9 of Financial Year 2024-25 will have the following additional records which do not appear in Table 8A (Online):</p> <ul style="list-style-type: none"> i. Outward supplies under RCM ii. Outward supplies reported as Forward Charge and amended to Reverse Charge iii. Outward supplies (where recipient and supplier belongs to different state) reported as IGST and subsequently PoS is amended as Supplier state as it became ineligible due to PoS Rule iv. Outward supplies amended from Financial Year 2024-25 to Financial Year 2025-26 <p>6. GSTR-1A was implemented from Jul 2024 so it will also be considered along with GSTR-1/IFF for auto-population of data in GSTR-9.</p> <p>7. Consolidated HSN details for entire Financial Year as reported in Table 12 of GSTR-1 and GSTR-1A has been made available for download in tab named "DOWNLOAD GSTR-1/GSTR-1A HSN Details".</p> <p>8. Following fields have been added new:</p> <ul style="list-style-type: none"> i. Table 6A1- ITC of preceding financial year availed in the financial year (which is included in 6A above) other than ITC reclaimed under rule 37 and rule 37A ii. Table 6A2- Net ITC of the financial year "(A-A1)" iii. Table 8H1- IGST Credit availed on Import of goods in next FY <p>9. Following table changes have been made:</p> <ul style="list-style-type: none"> i. Table 6H- <p>Old: Amount of ITC reclaimed (other than B above) under the provisions of the Act New: Amount of ITC reclaimed under the provisions of the Act</p> ii. Table 6M- <p>Old: Any other ITC availed but not specified above New: ITC availed through ITC-01, ITC-02, and ITC-02A (other than GSTR-3B and TRAN Forms)</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.