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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 COMMR-CGST-DELHI(S)

दिनांक:- .02.2026

TRADE NOTICE NO. 21/2026

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 – November 2025”**.

MODULE	FUNCTIONALITY	DESCRIPTION
Assessment & Adjudication	BO officer was not able to issue rectified order due to 6-month validation error & Deletion of Reference to Notification No. 22/2024-C.T., dated 08.10.2024	<ol style="list-style-type: none"> Removal of Time Restriction for Issuing DRC-08: The validation that previously restricted officers from issuing DRC-08 beyond six months from the date of the original order has been removed. Officers can now issue rectification orders even after six months from the date of the original order. The reference to Notification No. 22/2024-C.T., dated 08.10.2024, along with the hyperlink for downloading a Word document, has been removed as the validity of this notification has now lapsed.
	"Cess" component available under "Act Type" field of DRC-03 for SEZ units & SEZ Developer Users	The "Cess" option is now available under "Act Type" for SEZ Units and SEZ Developers
Appeal	Remaining scope of Tranche	<ol style="list-style-type: none"> The reference number generated for any manually uploaded APL-04 order shall

	<p>A + Rectification of manual uploaded order (MF-16 & MF 17A). Enabling APLHA and Remand Instructions for Offline Uploaded APL-04 Cases</p>	<p>be treated as the APL-04 order number and the same enabled for the Appeal to Higher Authority (HA) process. All existing Higher Authority workflows and functionalities are enabled for these orders.</p> <ol style="list-style-type: none"> 2. End-to-end Remand Back functionality is enabled to First Appellate Authority (FAA) proceedings when a Higher Court remands an appeal back to First Appellate Authority (FAA). Remand back process is also enabled for APL-04 manual uploaded orders. 3. The case is assigned back to the same First Appellate Authority (FAA) who uploaded the original order. If that Officer is no longer in charge, assign it to another officer in the same jurisdiction using a round-robin method. 4. Officer can issue notices (SCN, Personal Hearing, Adjournment), view replies, and issue a Remand Order in APL-04.
<p>Audit</p>	<p>Users are able to submit the Draft Audit Report without mentioning the Place of Supply if the tax officer revises the discrepancies added in the Notice of Discrepancy and enters values under the IGST row</p>	<p>Previously, Officers could submit the Draft Audit Report without specifying the Place of Supply when IGST values were entered. Now, this issue has been resolved as Officers must enter the Place of Supply before submission if any amount is mentioned under the IGST row.</p>
<p>Back Office</p>	<p>BO related changes in CAA role Reassign Work Items, Transfer of Charge, Leave Application, Role Revoke and Record Search -for CBIC only</p>	<p>New Common Adjudicating Authority (CAA) Role is created to handle the Adjudication proceedings by the common Adjudicating Authority in CBIC for cases recommended by Enforcement Officers.</p> <ol style="list-style-type: none"> 2. This Role is assigned by Zonal Sub-State Admin of CBIC at the Zonal level. 3. Officer having the role of CAA has access to functionalities: <ol style="list-style-type: none"> a. Recommendations (CAA) – List of cases recommended by Enforcement Officer b. Issue/Search Notices or Orders c. Rectification of Orders, Remanded Cases & Appeal Effects. d. Voluntary Payment Intimation (DRC-03), DRC-03 Register, and Payment Adjustment (DRC-03A). e. My Tasks & Updates, Quick Links for remanded cases. f. Reassign My Work Items - Items can be reassigned to other CAA users with role in populated Zone (CAA's Primary Zone can differ).

		<p>The following BO Admin functionalities can be performed by the Zonal Sub-State Admin regarding CAA role:</p> <ol style="list-style-type: none"> a. Reassign Work Items & Reassign My Work Items - Items can be reassigned to users with role in populated Zone (CAA's Primary Zone can differ). b. Transfer of Charge - Transfer allowed only if recipient has CAA role in same Zone & Primary Zone c. Tasks related to CAA will not transfer during leave. <ol style="list-style-type: none"> 4. Only State Admin/Zonal Sub-State Admin can revoke the Role of CAA. 5. CAA can access taxpayer Record Search functionality as per existing Adjudication functionality.
<p>Enforcement</p>	<p>Changes related to Common Adjudicating Authority (CAA) for Enforcement Module</p>	<p>A. Show Cause Notice – Selection of Adjudication Authority:</p> <ol style="list-style-type: none"> 1. Following two mandatory radio buttons are provided under “Case to be adjudicated by”: -Adjudicating Authority -Common Adjudicating Authority (CAA) 2. Officer must select one option before issuing SCN. If not selected, show error: “You can’t issue a Show Cause Notice without adjudicating the case to either Adjudicating Authority or Common Adjudicating Authority.” 3. If Adjudicating Authority is selected: Existing functionality is followed. 4. If Common Adjudicating Authority (CAA) is selected: Assignment Type: Mandatory & frozen as “For Adjudication”. Zone frozen based on taxpayer/Temp ID jurisdiction. Officer can recommend SCN based on Zone only. <p>Fields shown: Officer having the role of CAA is displayed along with Name of Officer and his/ her Designation. Portal will also display CAA's Primary Zone.</p>

5. Post-Issuance of SCN :-

- a. SCN get recommended to selected CAA Officer.
- b. Alerts will be received in My Tasks & Updates and along with email notifications to CAA Officer.
- c. **CAA Officer can view recommendations via:**

Statutory Functions → Assessment/Adjudication (CAA) → Recommendations (CAA). d. **CAA Officer can search recommendations by Recommended By (Unit) and perform actions:**

- i) Seek Additional Information
- ii) Recommend
- iii) Initiate Proceedings

B. Auto-Population of Fields Across Forms - Following fields from intimation or notice is automatically populated into subsequent Show Cause Notice and Order forms, while remaining editable by the Tax Officer:

- a. From DRC-01A (Intimation before SCN) to Show Cause Notice and GST DRC-01: Section and sub-section, brief facts of the case, overall tax period, Act/Rules, and demand grid.
- b. From MOV-07 (Notice under Sec.129 (3)) to MOV-09 (Order of Demand): Goods/services description, grounds or discrepancies after physical verification, and demand grid for multiple financial years.
- c. From MOV-10 (Confiscation Notice) to MOV-11 (Order of Confiscation): Grounds or discrepancies after physical verification and demand grid for multiple financial years. d. From SCN under Sec.130 to Demand Order under Sec.130 and GST DRC-07: Overall tax period and demand grid.

Note - If DRC-01A is issued under Section 74A(8), the system is auto populate SCN section as 74A(1) read with 74A(5)(i). If issued under Section 74A(9), it auto populate as 74A(1) read with 74A(5)(ii).

C. Changes for Show Cause Notice, MOV-09, MOV-11, and Order under Section 130:- 1. Auto-Population & Static Message

- a. If DRC-01A is issued before the Show Cause Notice, tax period and demand details will auto-populate in the SCN and remain editable.
- b. Following static message is displayed on the SCN screen:-
“The tax period and values are auto-populated from DRC-01A but are editable.”

Note 1 - Static message is only displayed when auto-population occurs. If SCN is issued without DRC-01A, no static message will appear.

Note 2:-Similar static messages will appear for:

-MOV-09 (auto-populated from MOV-07)

-MOV-11 (auto-populated from MOV-10)

-Order under Section 130 (auto-populated from SCN under Section 130)

D. Linking Multiple Enforcement Case IDs

1. Tax officer can link multiple Enforcement Case IDs to an existing case even after creation. Navigate: Statutory Function → Enforcement → Case Search → Case ID → LINK ENF. CASE/ENQUIRY ID → Link → Link Case IDs.
2. On clicking Link Case IDs, a new screen opens with search fields. Officer must enter at least one criterion:
 - a. PAN (auto-populates GSTIN/Temp IDs linked to PAN)
 - b. GSTIN/Temp ID (manual entry or dropdown)
 - c. Enforcement Case ID (manual entry or dropdown)

Based upon the Search results is displayed in a table.

3. Officer selects one or multiple cases for linking the Case ID.
4. Linked Case IDs is displayed in LINK ENF. CASE/ENQUIRY ID tab, latest on top.
5. Linked Case IDs are clickable to view full case details in read-only mode.
Note - Already linked cases should not appear again for linking.

		<p>E. Miscellaneous Changes:</p> <ol style="list-style-type: none"> 1. Header Change for Linked Case IDs: Current header 'Linked Case ID(s)' in case search results should be renamed to: "Case ID(s) from which details of MOV-01 to MOV-06 auto populated." Note - This header is displayed all case IDs linked. 2. Addition of New Headers in ARN Table: Two new headers added in List of Application/Case Reference Numbers (ARNs): <ol style="list-style-type: none"> a. Count of Linked Enforcement Case ID(s): Displays the count of number of cases linked via Link Case ID functionality with a Hyperlinked which will show all linked case IDs. b. Linked Case ID(s) of Assessment and Audit: Fetched from Case Detail page. Displays linked IDs provided during case creation. Hyperlinked to view Audit/Assessment case details in read-only mode.
<p>Front Office</p>	<p>Taxpayer Consent Management and GSP/ASP Access Revocation [GST Portal – Front Office [FO/G2B APIs]]. To strengthen the G2B authentication and taxpayer control. These changes would ensure that the G2B auth token are not misused.</p>	<ol style="list-style-type: none"> 1. A new functionality is provided to taxpayers to manage access requests made for a GSP/ASP through API in the form of request tokens 2. In navigation "My Profile > Manage API Access", taxpayers are provided three new facilities: "View Logs", "Revoke Active Token" and "View Revoked Token" 3. On Click of "View Logs" hyperlink, taxpayer can access complete details of all token requests made in last 30 days for a GSP and ASP in tabular format. These details includes GSP & ASP name, Date and Time of requests behind made, "Auth Action" having values as per requests/action made such as "OTP Initiated", "OTP Verified", "Refresh", "Logout" or "Revoked" along with their status as Success or Failure. 4. For each requests/action (Auth Action), a new row would be displayed. 5. On click of "Revoke Active Token" hyperlink, taxpayer can access list of Active tokens which are activated within last 30 days with details such as GSP & ASP Name, Date & Time on which token was activated (OTP Verified), Count of refresh made on this token, Date and Time on which token was last refreshed, Date & Time up to which token refresh is valid, Date & Time after

		<p>which token would be expired along with a "Revoke" hyperlink.</p> <ol style="list-style-type: none"> 6. On click of above "Revoke" hyperlink, taxpayer can Revoke the active token by providing Reason for revoke post which system triggers an Email and SMS to both taxpayer and GSP. 7. Above revoked token would be removed from the list of Active tokens and moved to the list of Revoked tokens. Entry of above Revoked Token would be updated in "View Logs" 8. On Click of "View Revoked Token" hyperlink, taxpayer can access list of all tokens which are revoked within last 30 days with details such as GSP & ASP Name, Date & Time at which Token Request was activated, Date & Time at which Token Request is revoked and Reason for Revoke provided by taxpayer (if any)
Payments	Resetting View Receipt and View Challan buttons in Track Payment Status functionality when CPIN/GSTIN input is changed	<ol style="list-style-type: none"> 1. On the Pre- Login screen (before logging into gst.gov.in), when taxpayer wants to Track payment status, he/she can navigate to Services > Payment > Track Payment Status. 2. On entering CPIN/GSTIN inputs and Clicking on Track status, View Receipt/ View Challan button is enabled. 3. Now, when CPIN/GSTIN input is changed, View Receipt/ View Challan buttons will be disabled/Reset again.
Recovery	Exclusion of auto approval for the SPL05 reset cases	All waiver application cases filed on June 30, 2025 that had crossed 90 days were auto approved by daily batch jobs. After the reset process, officers can take actions such as issuing SPL-05 orders or voiding orders. These reset cases will not be auto-approved again by the batch job.
Registration	Granting of New registration under Rule 14A – Single Registration in a State	<ol style="list-style-type: none"> 1. Under the Simplified GST Registration Scheme (Rule 14A), a taxpayer can have only one registration per PAN in a single State/Union Territory, irrespective of Taxpayer Type (Normal/SEZ Unit/Developer/ Casual, etc.) 2. Hence, Taxpayer cannot apply for another registration under Rule 14A if: - <ul style="list-style-type: none"> — Already filed or granted Registration under Rule 14A in same state. — Registration under rule 14A is cancelled or suspended. — Casual taxpayer's GSTIN under Rule 14A has expired. — Taxpayer has withdrawn from the Rule 14A scheme. — Previous application under Rule 14A is pending for PAN validation or Aadhaar Authentication. 3. If attempted to do so, then on click of Submit with EVC or Submit with DSC,

		<p>system shows error:</p> <p>“You have availed or filed a registration application under Rule 14A in <<State Name>> for this PAN. You may select ‘No’ in the Option for registration under Rule 14A field on the Business Details tab to continue.”</p> <ol style="list-style-type: none"> 4. Taxpayers can still apply for registration without opting for Rule 14A by selecting "Yes or No" in the field “Option for registration under Rule 14A.” under Business Details Tab in Part B of REG 01. 5. If a registration application submitted under Rule 14A is in Validation error or ANG (ARN Not Generated) status, system allows applicants to file another application on same PAN under Rule 14A. However, the earlier application in validation error cannot be submitted. 6. From 14th Nov, 2025 in part B of REG-01, Business Details page shows info message: " You may avail option under Rule 14A if the ITC to be passed on is less than or equal to 2.5 lakhs per month, otherwise please click on No. Further, to avail said option Aadhaar Authentication is mandatory. Please note that by filing this application under Rule 14A category, you are also declaring that the business shall abide by the conditions and restrictions specified in the Act or the rules in said regard.”
	Implementation of updated GSK Mapping in respect of Chhattisgarh	<ol style="list-style-type: none"> 1. 13 new jurisdictions were added by the state of Chhattisgarh. 2. These active jurisdictions are mapped against the existing GSKs present in the state and such updated mapping is now implemented.
	Updation of GSK in respect of Jurisdiction Code: OD013(Cuttack - I Central Circle) / OD017(Cuttack II Circle)	<ol style="list-style-type: none"> 1. One new GSK was created in the state of Odisha. 2. Earlier 2 jurisdiction - OD013(Cuttack - I Central Circle) / OD017(Cuttack II Circle) were mapped against same GSK "Cuttack - II". 3. Now these 2 jurisdictions are separately mapped i.e. with GSK "Cuttack - II" Jurisdiction OD017(Cuttack II Circle) is mapped and with GSK "Cuttack - I Central" jurisdiction OD013(Cuttack - I Central Circle) is mapped.
Returns	To provide dropdown functionality for audit requests and related re-assignment of audit cases by selecting the name of the officer from a drop-down list	<p>A. Changes for Senior Audit Officer</p> <p>Now Senior Audit Officer can get to know the IDs and jurisdictions of the Audit Commissioner to whom the request for initiating audit has been submitted.</p> <ol style="list-style-type: none"> 1. When Senior Audit Officer navigates to Statutory Functions > Audit >

		<p>Request For Initiating Audit, two new mandatory dropdown fields have been added on "Request for Initiating Audit" page:</p> <ul style="list-style-type: none">i) Jurisdiction of Audit Commissioner, andii) Submit To <ul style="list-style-type: none">2. In “Jurisdiction of Audit Commissioner” dropdown, Audit Commissioner’s jurisdiction is populated based on the logged in jurisdiction of Senior Audit Officer.3. In CBIC, where a zone covers multiple states then to find the request, CBIC Audit Commissioner has to log in from the State to which GSTIN belongs.4. “Submit To” dropdown displays list of Audit Commissioner IDs associated to the logged in jurisdiction of Senior Audit Officer while initiating audit request.5. When Senior Audit Officer navigates to Statutory Functions > Audit > Request for Initiating Audit > Saved Request, there on “Saved Requests” screen two new columns have been added after the "Audit Period" column:<ul style="list-style-type: none">i) Jurisdiction of Audit Commissionerii) Submitted to <p>B. Changes for Audit Officer</p> <ul style="list-style-type: none">1. When Audit Officer navigates to, Statutory Functions > Audit > Request for Initiating Audit, two new mandatory dropdown fields have been added below the field Audit Period "From" and "To":<ul style="list-style-type: none">i) “Jurisdiction of Senior Audit Officer”ii) “Submit To”2. On the screen of, Statutory Functions > Audit > Request for Initiating Audit > View Status for Initiated Requests, two new columns have been added after the "Audit Period" in the table:
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		<ul style="list-style-type: none"> i) "Jurisdiction of Senior Audit Officer" ii) "Submitted To" <p>C. Changes for Audit Commissioner</p> <ol style="list-style-type: none"> 1. In following the path, Statutory Functions > Audit > Approval Requested, Audit Commissioner can view the ID of Senior Audit Officer and/or Audit Officer who has submitted the audit request. 2. For this purpose, following new columns have been added in "Approval Requests Received" and "Approvals Granted/Rejected/Query Raised" tables: <ul style="list-style-type: none"> i) Legal Name/Trade: Display taxpayer's Trade Name. If Trade Name is not available then Legal Name should be displayed. ii) Audit Period (From and To): Display the period for which audit request is to be initiated. (iii) Jurisdiction of Senior Audit Officer: Display the Jurisdiction of Senior Audit Officer till zone level. iii) Senior Audit Officer: Display Senior Audit Officer's name and ID. (v) Jurisdiction of Audit Officer: Display the Jurisdiction of Audit Officer. iv) Audit Officer: Display Audit Officer's name and ID from whom audit request was raised to Senior Audit Officer. If request is not received through Audit officer then show "NA" is shown.
Returns	Return Revamp - Invoice Action System - Rejected view	<ol style="list-style-type: none"> 1. Functionality has been made available to the taxpayers to view and download document wise details of the records submitted by the supplier in his return but rejected by the recipient resulting in increase of liability in GSTR-3B of the suppliers. 2. When taxpayers login and navigate to Returns > IMS Dashboard > Outward Supplies, and click on tab "Rejected records (where liability added back in GSTR-3B)", they can view and/or download only those records which are reported in GSTR-1/1A/IFF, later on rejected by recipient and added back in liability of GSTR 3B of selected return period. 3. These records available in following 4 categories: <ul style="list-style-type: none"> i) 9B - Credit / Debit Notes (Registered)

		<ul style="list-style-type: none"> ii) 9A - Amended B2B Invoices iii) 9C - Amended Credit / Debit Notes (Registered) iv) 15A - Amended Supplies U/s 9(5)
	<p>Re-computation and Deemed filing of GSTR-1A - BO and Amend Invoices</p>	<ul style="list-style-type: none"> 1. Taxpayer can amend invoices in GSTR-1A which were reported in GSTR-1 of current month but pertains to Previous Financial Year, as Previous Financial Year dropdown has been made visible in GSTR-1A till the filing of return of October of the next Financial Year. 2. While adding details in amendment tables of GSTR-1A, field named "Financial Year" has been changed to "Invoice Financial Year". 3. The amended values in GSTR-1A flow to the following forms as per existing functionality: <ul style="list-style-type: none"> i) IMS ii) GSTR-3B/3BQ iii) GSTR-2A iv) GSTR-2B/2BQ v) GSTR-4A vi) GSTR-6A vii) GSTR-11 viii) Tax comparison report ix) GSTR-4 x) GSTR-9 4. Tax Officer can view new declaration page in GSTR-1A consisting of liabilities declared in GSTR 1, IFF and GSTR 1A by navigating to: <ul style="list-style-type: none"> i) Service > Taxpayer Account > Record search > GSTR-1A or ii) Service > Taxpayer Account > Record search return > GSTIN > FY > GSTR-1A 5. A new tracker table has been created at the backend to monitor all the requests coming from various forms to the backend, that affects the calculation of comparison report, are received. 6. If a request fails (due to timeout, error, or any other issue), the system can now identify it from the tracker table. These failed requests are

		automatically reprocessed, ensuring that the comparison report eventually includes all relevant data.
	Addition of newly added fields in E-way-bill part A & B	<ol style="list-style-type: none"> 1. Upgraded the authentication mechanism and incorporated new fields in backend into the GST System EWB. 2. From Address, To Address, IP Address in Part A and IP Address in Part B.
Returns (E Invoice)	E-invoice Search IRN enhancement	<ol style="list-style-type: none"> 1. When taxpayers access to e-Invoice portal, and navigates to Services > Verify B2B e Invoice, they can search for the IRNs that have been generated or received by them by either entering the: <ol style="list-style-type: none"> i) 64-digit IRN or ii) Combination of Supplier GSTIN, Financial Year, Document Type, and Document Number. 2. This functionality is accessible to taxpayer in both pre and post login modes. 3. While searching e-invoice IRN using tab- "Search by IRN", taxpayers can also view the e-Invoice auto-population status in GSTR-1, by clicking on "Check GSTR-1 Status". 4. Status will be as follows: <ol style="list-style-type: none"> i) "Auto-Populated"- If the IRN is successfully auto-populated in GSTR-1 ii) "Not Auto-Populated"- If the IRN is not auto-populated in GSTR-1 iii) "In Progress"- If auto-population status in GSTR-1 is not yet available in e-Invoice system 5. Following new tabs are accessible to taxpayers for verification of e-Invoices: <ol style="list-style-type: none"> i) Upload JSON: Taxpayer can upload a signed JSON file downloaded from the IRP for displaying e-Invoice details by using its JSON data. ii) Scan QR code: Taxpayer can verify the e-Invoice by scanning the QR code of e Invoices.

<p style="text-align: center;">Refunds</p>	<p style="text-align: center;">Refund risk score and miscellaneous changes focus to display refund risk score reasons contributing to Risk Score on the BO Dashboard. Hover Message for Low-Risk Score Refunds with Provisional Order. New Search Filter for Refund Risk Score. Introduction of Self Declaration.</p>	<ol style="list-style-type: none"> 1. For taxpayers, at FO side, a Self-declaration regarding non-prosecution under Rule 91(1) of the CGST Rules is introduced on RFD-01 page confirming that the applicant has not been prosecuted for any offence under GST or any existing law where the amount of tax evaded exceeds ₹500 lakh during the five years immediately preceding the tax period related to the refund claim. 2. This declaration is for availing provisional refund under following refund categories : <ol style="list-style-type: none"> i) Export of Services - with Payment of Tax. ii) Exports of Goods/Services - without Payment of Tax (accumulated ITC) iii) Supplies made to SEZ Unit/SEZ Developer with Payment of Tax. iv) Supplies made to SEZ Unit/SEZ Developer without Payment of Tax. (v)ITC accumulated due to Inverted Tax Structure [clause (ii) of first proviso to section 54(3)]. <p style="text-align: center;">Taxpayers must acknowledge the declaration before proceeding.</p> 3. Within Refunds dashboard, at BO side, a tool tip is displayed above the Risk Score for Low-Risk Score Refunds with Provisional Order. A hover Message is shown when hovering over or clicking the Risk Score as "Low risk ARN. Provisional refund may be considered". 4. This enhancement will apply across all refund categories wherein provisional order is issued. 5. Under My list/Pending Action on the refund dashboard under Application for Refund, new Search filter "Risk Score" is added for all the Refund applications.
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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.