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केंद्रीय माल एवं सेवाकर आयुक्तालय दिल्ली दक्षिण / **CGST Delhi South Commissionerate**
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फ.सं.GEXCOM/TECH/TN/9/2025-TECH-O/o/PR COMMR-CGST-DELHI(S)   दिनांक:-   .02.2026

TRADE NOTICE NO. 22/2026

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 – December 2025".**

MODULE	FUNCTIONALITY	DESCRIPTION
Returns	**Mandatory remark at the time of declaring ITC value on IMS dashboard for CN and other specified records**	While accepting Credit Note/Amended Credit Note/Amended Invoice/Amended Debit Note by recipient on IMS: 1. Amount of ITC to be reduced can be declared 2. While declaring such amount, below-mentioned validations are implemented: — Value in atleast one of tax head should be greater than zero — Value for all applicable tax heads should be declared — In case of accepting Credit Note, entered value should be less than or equals to auto-populated value - In case of accepting the upward amended Credit Note, entered value should be less than or equals to Credit Note value (Amended minus Original) — In case of accepting downward amended Invoice/Debit Note, entered value should be less than or equals to Invoice/Debit Note value (Original

		minus Amended)
		3. It is mandatory to enter remarks in both cases whether Amount of ITC to be reduced is declared(Full/Partial) or not
		4. Entered remarks would not be visible on Supplier's IMS - Outward Supply dashboard
		5. Saved remarks would be visible to recipient on both IMS dashboard as well as GSTR-2B
		6. For already declared Amount of ITC to be reduced before implementing above change, no need to enter remarks for the same.
Returns	**Barring of Returns of expiry of 3 years for Flag enablement. To restrict taxpayer from filling return under Section 37(i.e. GSTR-1), Section 39(i.e. GSTR 3B), Section 44 (i.e. GSTR 9) and Section 52 (i.e. GSTR 8) if he fails to file return after the expiry of three years from due date.**	1. Taxpayers are restricted from filing of GST Returns after 3 years from the due date of filing 2. 2. If due date is extended, 3 years would be calculated from extended due date 3. Above restriction is applicable to all taxpayers(including GSTP's, cancelled/suspended, revoked) for below mentioned applicable returns: GSTR-1/IFF GSTR-1A GSTR-3B GSTR-4 (Quarterly) GSTR-9A (Annual) CMP-08 (Quarterly) GSTR-4 (Annual) GSTR-5 GSTR-5A GSTR-6 GSTR-7 GSTR-8 GSTR-9/9C 4. Taxpayers are restricted from filing Nil return via SMS after 3 years from due date of filing for GSTR-1, GSTR-3B, GSTR-4 Quarterly, CMP-08 5. Taxpayers are able to access auto generated GSTR-2A/2B/2Q, GSTR-4A, GSTR-6A for the time barred period also
Returns	**GSTRB Table3.2 validation -** **Updating Live date**	1. In Table 3.2 of GSTR-3B, details of POS, Total Taxable Value and IGST amount auto-populated from GSTR-1/1A would be non-editable 2. Table 3.2 of GSTR-3B consists of

		— Supplies made to unregistered persons — Supplies made to composition taxable persons — Supplies made o UIN holders
Appeals	**Changes related to pre deposit (Penalty) and Changes in Email Templates**	1. While filing APL-01 against a demand order, taxpayers are required to make payment of pre-deposit amount 2. If such demand order pertains solely to a penalty (including Order u/s 129), pre-deposit amount would be calculated by the system as 10 percent of total penalty amount minus admitted amount 3. If such demand order pertains to both tax and penalty, pre-deposit amount would be calculated by the system as 10 percent of the disputed tax/Cess amount subject to maximum of 20 Crores of CGST/SGST/UTGST and 40 Crores of IGST
Audit	**Changes in Working Papers and Audit Plan to facilitate processing of Multiple Financial Years in a single Case ID**	**Working Papers** 1. Audit Officer/Junior Audit Officer/CA can add Working Papers for each and every Financial Years for which case is created. 2. While adding Working Papers, Financial Year has to be selected mandatorily to auto-populate data for Ratio Analysis & Trend Analysis and to add data for Other Analysis. **Audit Plan** 3. Audit Plan can be saved/submitted by Audit Officer/Junior Audit officer/CA for each and every Financial Years for which case is created. 4. Financial Year would be auto-populated along with other derails of working paper. 5. More rows can be added by selecting Financial Year.
Audit	**To enable the Audit Commissioner to combine a set of financial years (MFYs) into a single case.**	1. For all GSTINs selected for audit with Multiple Financial Years and uploaded to BI: — Audit Commissioner would receive from BI a single line item for a GSTIN split into different rows for each of Multiple Financial Years involved. — In such single split row, system displays Turnover Value, Risk Score, Weighted Average of Risk for Prioritization, Option to View/Download

		Risk Parameter Values, Ratio Analysis and Trend Analysis for each Financial Year separately. 2. Audit Commissioner can select those GSTINs for Audit and create a Case ID with Multiple Financial Years 3. Audit Officer can issue ADT-01 for any single/combination of Financial Year/s irrespective of the Financial Years involved in Case ID 4. While searching for Audit case details, Audit Commissioner/Senior Audit Officer/Audit Officer/Junior Audit Officer/CA has to select exact range of Financial Years in search criteria's which are involved in Audit Case creation 5. While downloading list of Audit cases in excel form by Audit Commissioner/Senior Audit Officer, system displays Financial Year wise line items of same Case ID in case if it involves Multiple Financial Year saac
Front Office	**Creation of link for Invoice Management System (IMS) dashboard**	Taxpayers are able to access Manuals and FAQs of Invoice Management System by navigating through "Help and Taxpayer Facilities > GST Knowledge Portal > File Returns > Invoice Management System(IMS) both Pre-login and Post Login
Payments	**Enabling Andhra Pradesh state for CC/DC and UPI sub payment modes.**	While creating Challans by Andhra Pradesh taxpayers, after selecting Payment Mode as "E-Payment", they are able to select "Mode of E-payment" as "Credit/Debit Card" or "BHIM UPI" also along with other options.
Enforcement	**Removal of Hyperlink for Enforcement Linked Cases**	1. To maintain the confidentiality of Enforcement cases, access to those cases are restricted for the officers who are neither creator of such cases nor assignee of such cases. 2. To implement above change, hyperlink on Enforcement Case IDs are removed from below-mentioned places for Enforcement Officer: i) Search results of other Enforcement Cases while linking those to Enforcement Case through LINK ENF. CASE/ ENQUIRY ID tab ii) Linked Enforcement Case IDs under LINK ENF. CASE/ ENQUIRY ID tab iii) Linked Enforcement Case IDs on click of count of the same on Case Search Page 3. Column of "Enforcement Linked Case IDs" is removed from below-mentioned places for Common Adjudicating Authority:

		i) List of cases recommended from Enforcement on recommendations screen ii) Case Search page of Multiple Financial Years Notices/Orders/Proceedings(CAA)
Registration	**State and Center Jurisdiction related Changes**	**While filing new registration application by Normal Taxpayer and NRTP,** 1. Jurisdictions are determined based on PIN Code entered in "Principal Place of Business" tab. 2. If PIN code is not mapped to any jurisdiction or mapped to deactivated jurisdiction or special jurisdictions: For State - All jurisdictions of the selected state would be available for selection For Centre - Only relevant jurisdictions associated with the selected state would be available for selection. 3. Above change is applicable for already saved applications also where incorrect jurisdiction is selected. Error message would be visible in such case. **While filing new registration application by TDS/TCS taxpayer,** 4. In Business Details tab, Jurisdictions would be determined based on below: For State - All jurisdictions of the state selected in Part A would be available for selection except for deactivated and special jurisdictions. For Centre - Only relevant jurisdictions associated with the selected state would be available for selection. 5. Above change is applicable for already saved applications also where incorrect jurisdiction is selected. Error message would be visible in such case. 6. If State is selected as "Other Territory" in Part-A of REG-07, — Under tab "Office Address of Tax Deductor", fields "State" would be auto-populated as "Other Territory", "District" would be disabled and "PIN Code" would be frozen as 999999 — "State" can be changed post which applicant would be able to select "District" and enter "PIN Code"

		While filing Application for clarification by taxpayer, 7. State jurisdictions are not allowed to be changed in both options as change in entire application or just relevant fields wherein query is raised
Registration	**Mobile APP Enhancements Field Visit flow**	Below-mentioned are the functionalities implemented for Field Visit Officer while taking action using Mobile App: i) "Previous Risk Score", "New Risk Score" and "Registration Risk Score" would be visible for Field Visit tasks under "New Allocations" and "Saved Reports" tab ii) Remarks entered by the RAO/CRU Proper Officer while assigning the field visit task are visible under "New Allocations" and "Saved Reports" tab iii) Option to select all the jurisdictions is available at which role of "Registration Site visit" is assigned. By default, primary jurisdiction would be selected iv) Field Visit task would be visible in the jurisdiction in which it is assigned by RAO/CRU Proper Officer (v) Field Visit report can be saved even if mandatory fields are not filled or it is partially filled v) While preparing and submitting the Field Visit report, error message would be displayed if invalid characters are entered in below fields: — "Longitude" field under Location details — "First Name" & "Father's First Name" under Particulars of the Persons available at the time of Visit
Registration	**Drop 1 : Search ARN functionality in Back Office of Registration Module**	1. Following changes are made in the different sections under 'My List / Pending Actions' in Registration tile : i) Columns 'Legal Name' and 'Date' are added in Application for Registration (Normal or TDS/TCS) , UIN (UN Bodies, Embassies, Notified Persons), NRTP, OIDAR & Online Money Gaming and in Application for Amendment. ii) The previous column 'Date of Receipt' is now renamed to 'Date' for all types of taxpayer. A hover message is shown on the 'Date' column as 'It is the Date of ARN generation or Date of Clarification in case SCN is raised, as applicable.' iii) In Application for Enrolment of GSTP, new column 'GSTP Name' is added and column 'Business Name' is removed. iv) A 'Generate Excel' button is available on the ARN Listing page to

download all work items for Applications for Registration, Amendment, Enrolment as GSTP, Registration as TDS/TCS, Registration as NRTP, Allotment of UIN by UN Bodies, Embassies or ONP and Registration as OIDAR and/or Online Money Gaming.

v)   Sorting option is available for all columns across Application for Registration, Amendment, Enrolment as GSTP, Registration as TDS/TCS, Registration as NRTP, Allotment of UIN by UN Bodies, Embassies or ONP and Registration as OIDAR and/or Online Money Gaming.

2.   Following Filter fields are added in the Registration Module under :

i)   Application for NRTP, UIN, ONP, OIDAR/Online Money Gaming - ARN, Legal Name, Status, Due for Action (in days)

ii)   Application for Registration & TDS/TCS Registration - ARN, Trade Name, Legal Name, Status, Due for Action (in days)

iii) Applications for GSTP Enrolment - ARN, GSTP Name, Status

iv)   Amendment Application - ARN, Trade Name, Legal/GSTP Name, Status, Due for Action (in days) Note: The earlier "Close By" filter (Today, 2 days, 3 days) has been removed.

3.   While processing an ARN, when the officer raises any queries on a tab, a yellow triangle with the query count appears on the top-left of that tab.

4.   When a taxpayer replies to an SCN raised for Application of Registration, the system highlights all tabs where queries were raised:

Case 1- Where officer raised queries, but taxpayer did not edit the tab, yellow triangle with query count at top-left will be visible to Officer.

Case 2 - Where taxpayer edited fields in tabs where queries were raised, yellow triangle with query count at top-left and Yellow triangle with black asterisk at bottom-left is visible.

Case 3 - If Officer raised queries in some tab, but taxpayer edited other tabs, yellow triangle with red asterisk at bottom-left will be shown.

Note : Queries count will also appear under Record Search and Search ARN,

		including Applications in Pending for Clarification stage.
		5. For SCN raised in Amendment Applications, Taxpayer can edit only the fields for which a query was raised. All tabs highlighted as follows:
		Case 1: Query raised, taxpayer did not edit the tab, yellow triangle with query count at top-left will be visible to Officer, No asterisk.
		Case 2: Query raised, taxpayer edited the field(s), yellow triangle with query count at top-left and yellow triangle with black asterisk at bottom-left
		6. If officer opens an ARN where taxpayer has not replied to SCN, a pop-up appears as "Taxpayer has not replied to the SCN'. Officer can directly go to the Verification tab by clicking on 'Proceed to verification'.
		7. In Verification tab, tables of 'Details of Raised Queries and Received Responses' are shown.
		8. The ARNs on which SCN is issued (previously removed from dashboard) is now available under 'Processed Applications'. Navigation: Login > Registration > Registration > Processed Application.
Registration	**Auto Suspension of Taxpayers because of Non-Furnishing of Bank Account Details as per Rule 10A**	1. REG-31(SCN) is auto issued to taxpayers (Normal, SEZ Unit/Developer, Composition, Casual Taxable Persons, and ISDs) who has not added bank account details within 30 days of grant of registration and their GSTIN status is updated to "Suspended".
		2. Only active GSTINs are considered for auto-suspension. If cancellation is already initiated through REG-17/31 then such GSTIN is not considered.
		3. Once a taxpayer updates bank account details through a non-core amendment, system automatically drops cancellation proceedings, irrespective of bank validation status and REG-20 (Order) is issued and status of GSTIN updated to Active.
		4. If the system doesn't automatically drop the cancellation on updating bank details, taxpayer can manually initiate drop proceedings, by navigating to 'View Notices and Orders' and click on 'Initiate Drop Proceedings' button which becomes active after 15 minutes.
		5. Tax officers can download system-generated suspension notices (REG-31) and drop proceedings/cancellation orders (REG-20/REG-19) from Record Search by putting GSTIN and selecting Reference Type in 'Document Type'

		and Registration in 'Related To' field.
		6. The taxpayer can reply to the SCN within 30 days using Form REG-18 through the "Application for filing clarifications" option.The expiry date for filing a reply is to be calculated as 30 days from the SCN date for both return-based and bank-details-based auto-suspensions.
		7. Taxpayers will now be permitted to access the portal's features even if they have not furnished their bank account details within the stipulated 30-day period .
		8. The application will be assigned to the Tax Officer having registration approval role at lowest level in round robin manner and Tax officer can view the work item on 'Suo Moto Cancellation Proceedings' for cancel the registration or for drop proceedings.
		9. ARN shall move to 'Unassigned ARN bucket', in case officer having the role Registration Approval Role' is not available at lowest level.
		10. Where taxpayer has replied to the SCN without updating bank account details (due to genuine reasons) and officer has dropped proceedings, in such case a gap of 30 days from date of order for drop proceedings is maintained before auto suspending such taxpayers again.
		11. Also, Alert is visible to the Tax Officer on periodic basis of 7 Days to provide information of taxpayers whose proceedings get dropped automatically. Officer can check the list of GSTIN by navigating to Registration > Cancellation > Automated Drop Proceedings by selecting Reason for Suspension .
		12. Officer can view list of GSTINs to whom SCN is issued by navigating to Registration > Registration > Bank Account validation > Not Added Bank Account Details.
		13. OIDAR and NRTP are not considered while generating the list for "Not Added Bank Account Details" and "Added All Invalid Bank Accounts" tab given under "Bank Account Details" tab from BO portal.
		14. OIDAR and NRTP taxpayers will not see bank-detail popup reminders on login. They will not receive bank-related email or SMS notifications.
Registration	**Granting of New registration under Rule 14A – Pagination and Search & Sort for List of GSTINs under Rule 14A**	1. While checking the list of 'GSTINs under Rule 14A' by RAO, below-mentioned search criteria's are provided to filter the list: i) GSTIN (15 alphanumeric characters to be entered and must be a valid GSTIN) ii) Legal Name (Alphanumeric and special characters allowed. Minimum 3

		characters required for search) iii) Dates Range (filter the results based on the 'date of electronically approved' field wherein date range should not exceed 30 days and both From and To date are required) Sorting feature is also provided to arrange the list in descending or ascending order for below three columns: (i) 'Date of Electronically Approved', (ii) 'Registration Risk Score', (iii) 'Overall Risk Score'
Registration	Generation of Welcome Letter for Opt- in Category	1. Welcome Letters will be generated by the system for taxpayers on getting registration under opt-in category as per Rule 14A 2. Applicable for Regular taxpayer & SEZ Unit/Developer 3. Not applicable for Casual taxpayers 4. If Welcome Letter is undelivered, the same would be returned to State Admin in case of State and Sub-state admin in case of CBIC in whose jurisdiction Taxpayer falls 5. Sub – state admin in case of Centre would be selected basis jurisdiction of taxpayer from lowest to Higher (except Range level). Where multiple sub-state admins are available, first one would-be considered 6. Welcome letters for Opt-In registrations have started being generated from 2nd December 2025
Registration	CA Addition of New Electricity Board "Gift Power" in CA Number for Gujarat State	1. In Gujarat state, "Gift Power Company Limited (GIFTPCL)" an electricity company is added while providing electricity details in State Specific Information at the time of GST registration
Registration	9 districts need to be deactivated and 1 district needs to be added in the database as per district master analysis	1. District "Vav Tharad" of Gujarat state is newly added in the District master database of GST system 2. Above district is now available for selection in various functionalities such as: — Applying for registration by taxpayers — Search for Taxpayer's details by taxpayers through "Search Taxpayer" functionality — Suo-Moto registration by BO Officer — Create and Update records of tax officials by Admin 3. Districts "Anupgarh", "Dudu", "Gangapur City", "Jaipur Rural", "Jodhpur Rural", "Kekri", "Neem Ka Thana", "Sanchore" & "Shahpura" are marked as deactivated in the District master database of GST system

Registration	**Get Application API Security Changes**	1. A security check is implemented during transmission of taxpayer's registration data through Get Application (G2G) API: Mobile Number, Email ID, Fax Number and Telephone Number of taxpayers, wherever applicable, would be visible in masked form
Registration	**Generation of Welcome Letter for Opt- in Category. - Config update in DC2**	This is a technical change

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.