



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 / 2nd & 3rd Floor, EIL Annexe Building
 भीकाजी कामा प्लेस, नई दिल्ली - 110066 / Bhikaji Cama Place, New Delhi – 110066

फ.स. GEXCOM/TECH/TN/9/2025-TECH-O/o/PR COMMR-CGST-DELHI(S)

दिनांक:- .02.2026

TRADE NOTICE NO. 26/2026

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 – January 2026**

MODULE	FUNCTIONALITY	DESCRIPTION
Assessment	In A&A Module, values in SCN/ Statement will be populated from DRC-01A and in DRC-07 from DRC- 01/ DRC-02. Auto-populated values to be kept editable	<p>A. Auto-population in SCN/Statement</p> <p>1. Fields like Financial Year, Overall Tax Period, Act/Rules Provisions, Brief Fact of the Case, Grounds, Tax Period, Tax Rate, Turnover, Act, Place of Supply, Tax/Cess, Interest, Penalty, Fee, Others are auto-populated in DRC-01/DRC- 02 from Intimation in DRC-01A (if issued) and are kept editable.</p> <p>2. While issuing DRC-01/DRC-02, Information message appears if any payment has been made by taxpayer in DRC-03 against DRC-01A.</p> <p>3. Above changes are applicable on below proceedings types of Assessment:</p> <p>a) Determination of Tax (Fraud/Others)</p> <p>b) Multiple Financial Years Notices/Orders/Proceedings</p> <ul style="list-style-type: none"> - Determination of Tax (Fraud/Others) - Tax Collected but not deposited - Penalty

- DOT + Tax Collected but not deposited
- DOT + Penalty
- Tax Collected but not deposited + Penalty
- DOT + Tax Collected but not deposited + Penalty

B. Auto-population in Demand Order DRC-07

1. Fields - Act/Rules Provisions, Tax Period and Act are auto-populated from SCN/Statement but not editable.
2. Tax Rate and Place of Supply would be auto-populated from SCN/Statement and are editable.
3. Turnover, Tax/Cess, Penalty, Fee, Others are auto-populated from SCN/Statement and are editable downward only.
4. Interest is auto-populated from SCN/Statement and can be edited with both lower and higher values.
5. While issuing DRC-07, Information message appears if any payment has been made by taxpayer against DRC- 01A/DRC-01/DRC-02.
6. Above changes are applicable on below proceedings types of Assessment:
 - a) Determination of Tax (Fraud/Others)
 - b) Tax Collected but not deposited
 - c) Penalty
 - d) Assessment of Unregistered Persons
 - b) Multiple Financial Years Notices/Orders/Proceedings
 - Determination of Tax (Fraud/Others)
 - Tax Collected but not deposited
 - Penalty
 - DOT + Tax Collected but not deposited
 - DOT + Penalty
 - Tax Collected but not deposited + Penalty
 - DOT + Tax Collected but not deposited + Penalty
 - Assessment of Unregistered Persons

		<p>C. While issuing Standalone DRC-07 Order</p> <p>1. A static note is showing to ensure that entered amount should not exceed the amount of DRC-01/DRC-02</p> <p>D. While issuing Rectification of Order</p> <p>1. Act/Rules Provisions, Tax Period, Act would be auto-populated from the latest order and non-editable.</p> <p>2. Tax Rate, Turnover, Place of Supply, Tax/Cess, Interest, Penalty, Fee, Others would be auto-populated from latest order and are editable.</p> <p>3. A static note is showing to ensure that entered amount should not exceed the amount of DRC-01/DRC-02.</p> <p>4. Above changes are applicable on below proceedings types of Assessment:</p> <ul style="list-style-type: none">a) Rectification of Ordersb) Multiple Financial Years Notices/Orders/Proceedings - Rectification of Orders <p>E. While issuing Order Against Remanded cases and GST DRC-07</p> <p>1. Act/Rules Provisions would be auto-populated from NOTICE FOR FRAMING ORDER (REMANDED)</p> <p>2. A static note is showing to ensure that entered amount should not exceed the amount of DRC-01/DRC-02</p> <p>3. Above changes are applicable on below proceedings types of Assessment:</p> <ul style="list-style-type: none">a) Remanded Cases and Appeal Effectsb) Multiple Financial Years Notices/Orders/Proceedings - Remanded Cases and Appeal Effects <p>F. While issuing Appeal Effect Order (APL-04)</p> <p>1. A static note is showing to ensure that entered amount should not exceed the amount of DRC-01/DRC-02.</p>
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		<p>2. Above change is applicable on below proceedings types of Assessment: a) Remanded Cases and Appeal Effects Multiple Financial Years Notices/Orders/Proceedings - Remanded Cases and Appeal Effects.</p>
Assessment	Adding section 122A in A&A Module	<p>1. While issuing DRC-07, field "Act/Rules Provisions" is mandatory and auto-populated from SCN/Statement and is editable. 2. Above change is applicable for all SCNs issued from Assessment, Enforcement and Audit cases for which Demand Order is issued by Adjudicating Authority.</p>
Enforcement	Implementing a conditional validation in Enforcement Module for auto-population in A & A MF-01 Validation in Demand Grid for CGST and SGST under "Fee" Column MF-02 Restriction on Issuing SCN with penalty section(s) with Zero Penalty amount MF-03 Act Field to be renamed and made mandatory.	<p>1. While issuing SCN, amount of "Fee" should be equal for CGST & SGST/UTGST for each and every Financial Years. 2. SCN issued under penalty related sections such as 122/123/124/125/127 should have some positive Penalty amount. 3. Field "Act / Rules Provisions" of SCN is a mandatory field.</p>
Refunds	Enabling New Refund reason: Export of Electricity without Payment of Tax (accumulated ITC)	<p>1. Taxpayers can file RFD-01 under a new refund category named "Export of Electricity without Payment of Tax (accumulated ITC)" 2. Details of Export invoices needs to be uploaded in Statement 3B which is validated with GSTR-1/1A. 3. All other validations such as chronological check, utility level validations, locking/unlocking of invoices, calculation of refund, etc. are same as like in case of refund category "Exports of Goods/Services-without Payment of Tax (accumulated ITC) (Excluding Electricity)". 4. Further activities of filing refund application by taxpayers and processing refund application by Officers are same as like in case of refund category "Exports of Goods/Services-without Payment of Tax (accumulated ITC) (Excluding Electricity)".</p>
		<p>1. In GSTR-3B, interest computation by the portal, has been revised to exclude the balance lying in E-Cash Ledger. Interest = (Net Liability – Minimum Cash Balance</p>

Returns	Change in interest calculator in GSTR-3B as per 53rd GST Council	<p>between due date & offset time) × Days delayed/365 × Rate</p> <ol style="list-style-type: none"> 2. In Tax Liability Breakup Table of GSTR-3B, system auto-populates values based on the invoice/document dates furnished in GSTR-1/1A/IFF. 3. In GSTR-3B, for paying IGST liability, taxpayers first utilize IGST ITC, then they may utilize CGST and SGST/UTGST ITC in any order. 4. While filing GSTR-10, Interest and late fee auto-populate in Tables 9 & 10 of GSTR-10 which was due because of last applicable GSTR-3B. 5. Late fee or interest paid in GSTR-10 will not reappear in subsequent GSTR-3B after revocation. 6. System generated GSTR-3B PDFs is updated and help text in GSTR-3B (Table 5.1) and GSTR-10 (Tables 9 & 10) is modified to reflect the new interest computation rules.
Returns	Impact on returns for taxpayers opting out of Rule 14A.	<ol style="list-style-type: none"> 1. GSTN has enabled a new online facility for withdrawal from the option availed under Rule 14A by filing Form REG- 32 online on the GST Portal. 2. The registered person shall not be allowed to file Form GST REG-32 unless he has furnished - <ol style="list-style-type: none"> (a) returns for a period of minimum three months, if Form GST REG-32 is filed before 1st April, 2026; (b) returns for a period of minimum one tax period, if Form GST REG-32 is filed on or after 1st April, 2026; and (c) all the returns due for the period from the effective date of registration till the date of filing of Form GST REG- 32. 3. After receiving the order in REG-33 allowing withdrawal, taxpayer shall be able to furnish the details of output tax liability on supply of goods or services or both made to registered persons, exceeding the output tax liability of Rs.2.5 lakhs, from the first day of succeeding month in which the said order has been issued.
Returns	Enhancement of GSTR-2X Offline Tool – Defect Fixes, GSTR-7 Invoice- wise Reporting and GSTR-8 POS-wise Logic	<ol style="list-style-type: none"> 1. The TDS & TCS Credit Received Offline Utility has been re-enabled for FY 2024-25 onwards and all existing defects have been corrected. 2. The tool auto-populates GSTIN, FY, Period, and all fields from the imported JSON except for the columns where taxpayer action is allowed. 3. Invoice-wise reporting introduced in GSTR-7 from September 2025 is incorporated into TDS and TDSA sheets by adding Invoice No., Invoice Date, and Invoice Value

		<p>columns.</p> <p>4. With POS changes implemented in GSTR-8 from April 2025, the TCS and TCSA sheets also incorporate POS, Remarks, and Description fields for all records from April 2025 onward. The Remarks and Description functionality is enhanced.</p>
Returns	To provide a mechanism for unbarring and allowing the taxpayer to file the returns post approval by the tax officer.	<p>1. A new functionality bars filing of GST returns (GSTR-1/IFF/1A, GSTR-3B, GSTR-9/9C, CMP-08, GSTR-4, GSTR-5, 5A, 6, 7, 8) after 3 years from their due dates. Barred taxpayers can file an Application for Unbarring Returns.</p> <p>Navigation: Dashboard > Services > Returns > Application for Unbarring Returns or via Quick Links. If no returns are barred, system shows: “No return forms have been barred.”</p> <p>2. The functionality provides two tabs: a. Already Raised Request (default) b. Raise New Request</p> <p>3. Taxpayer can submit a new request only if: a. Returns are barred, or b. Time granted after approval has expired, or c. Both reapply attempts (max 2) are exhausted Otherwise, system shows: “Error! Application already filed.” or “The application has been approved... Proceed with filing” as applicable.</p> <p>4. On submission of request, an ARN is generated, and SMS/e-mail intimation is sent.</p> <p>5. In Already Raised Request, taxpayer can search by From/To dates or ARN and view status: Pending / Approved / Rejected. ARN is hyperlinked to detailed view showing:- <ul style="list-style-type: none"> • Reason submitted, • Uploaded documents, • Officer remarks & documents (in case of rejection), • Reapply reasons & documents (if applicable), </p> <p>6. Download of application/order PDFs. Upon approval, all barred periods are unbarred for a configurable number of days. If taxpayer does not file in that window, tiles get re-locked and new request must be filed.</p>

		<p>7. After filing of Application, Tax officer receives alerts:</p> <ol style="list-style-type: none"> New unbarring request assigned Reapplied application alert <p>Navigation: Statutory Functions > Returns > Unbarring Returns, alongside Unlock GSTR-3B & Credit Limit.</p> <p>8. Two sub-heading are added :-</p> <ol style="list-style-type: none"> Pending with Officer Applications Closed <p>10. In Pending, officer can search using From/To, ARN, GSTIN & filter by Original/Reapplied.</p> <p>11. In Applications Closed, officer can see last 60 days of Approved/Rejected applications with filters.</p> <p>12. In Reapplied cases, officer sees full chronological history of original application , rejection(s) , reapplications and related documents.</p> <p>13. Processing of original Application: Officer can Approve or Reject. On approval, returns are unbarred for configurable days. On rejection, taxpayer gets 1st Reapply option.</p> <p>1st Reapply: Officer can Approve or Reject. Officer sees full history (original reason, documents, rejection reason). On rejection, taxpayer gets 2nd Reapply option.</p> <ul style="list-style-type: none"> 2nd Reapply: Officer can Approve or Reject. Officer sees complete application history across both cycles. If rejected, no further reapply allowed; taxpayer must file New Request with a new ARN.
Payments	Enabling Telangana state for CC/DC and UPI sub payment modes	<p>While creating challans by Telangana 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.</p>
		<ol style="list-style-type: none"> For Commencement of Audit under PROCEEDINGS Tab, Audit officers are allowed to select a date upto 9 months prior to current date for "Date on which records made available" and "Date of actual Institution of Audit at place of business" fields. To consider states where no Monitoring Committee exists, on Audit Report screen - a field named "MCM Decision" is provided with toggle button "Yes" or "No" (default selection is "Yes") to both Junior Audit Officer and Audit Officer

<p style="text-align: center;">Audit</p>	<p style="text-align: center;">Enhancements in Commencement of Audit functionality and MCM field optionality in Audit Module.</p>	<ol style="list-style-type: none"> 3. If above toggle button is selected as "No", Junior Audit Officer would be able to save the Audit Report without giving any impact of MCM Decision on discrepancies added in the report 4. Audit officer can change the MCM Decision toggle selection of Junior Audit Officer 5. If above selection is "No", Audit Officer would be able to submit Audit Report for approval to Senior Audit Officer without giving any impact of MCM Decision on discrepancies added in the report 4. Once Audit Report is approved by Senior Audit Officer, same can be issued by Audit Officer with a restriction to change the previously selected MCM Decision toggle button 5. If Audit report is rejected by Senior Audit Officer, Audit Officer has to submit a new Audit Report 6. Above change is applicable for both General Audit and Special Audit cases 7. If Audit Report is saved before implementation of above change, on click of Edit, system displays MCM Decision toggle selection as "Yes" which can be changed to "No" by Junior Audit officer/Audit Officer 8. If Audit Report is submitted for approval to Senior Audit Officer before implementation of above change, on approval by Senior Audit Officer, system displays MCM Decision toggle as "Yes" which is not allowed to be changed by Audit Officer while issuing the same
		<ol style="list-style-type: none"> 1. Audit officers are not able to submit/issue SCN and GST DRC-01 with total amount zero in in Penalty minor head if any of sections related to Penalty is/are selected (122, 123, 124, 125, 127) 2. Field "Act/Rules Provisions" is mandatory while issuing SCN and GST DRC-01 3. While issuing SCN and GST DRC-01, amount of CGST under head Fee should be equal to the amount of SGST/UTGST under head Fee. System auto-populates SGST/UTGST Fee amount equals to CGST Fee amount and vice-versa. This is also applicable on:

<p>Audit</p>	<p>Implementing a conditional validation in Audit Module for auto-population in A&A</p>	<ul style="list-style-type: none"> - Issuing Notice for Discrepancy under rule 101(4) - Submitting Draft Audit Report (for both General and Special Audit Cases) - Submitting Audit Report u/s 65(6) (ADT-02)/ Audit Report u/s 66 (ADT-04) <p>4. While filing reply by taxpayer to Notice for Discrepancy under rule 101(4), in the field "Enter Amount which you will pay through DRC-03" , amount of CGST under head Fee should be equal to the amount of SGST/UTGST under head Fee. System auto-populates SGST/UTGST Fee amount equals to CGST Fee amount and vice-versa. This is also applicable on:</p> <ul style="list-style-type: none"> - Reply to Additional Notice of Discrepancy - Reply to Audit Report u/s 65(6) (GST ADT-02) - Reply to Audit Report u/s 66 (GST ADT-04)
<p>Front Office</p>	<p>Links to be created in the Help section on FO portal for placing the FAQs and Manual documents of following functionalities in Appeal module</p>	<p>Below-mentioned links created in the Help section on FO portal for navigating to FAQs and Manual of following functionalities in Appeal module:</p> <ol style="list-style-type: none"> 1. Filing an Appeal against Waiver Application Rejection Order (SPL-07) 2. Filing an Appeal against Manual Order (FORM GST APL-01) 3. Filing an Appeal against Others Order (FORM GST APL-01)
<p>Appeals</p>	<p>Remaining scope of Tranche A + Rectification of manual uploaded order (MF-</p>	<ol style="list-style-type: none"> 1. Following orders have been enabled for filing Appeal to Higher Authority: <ul style="list-style-type: none"> - APL-04 issued manually then uploaded under "Upload Offline APL-04 Orders" tab - Rectified Order for said manually uploaded APL-04 2. If manually uploaded APL-04 is contested in higher court then higher court can remand back to First Appellate Authority who uploaded the order. 3. Appellate Authority to whom Remand instruction is issued may conduct the proceedings similar to that of appeal. 4. After giving the parties to Appeal sufficient opportunity of being heard, the Appellate Authority can issue Remand Order in APL-04. 5. Rectification has been enabled for above remand order in APL 04 which was issued against manual upload APL-04 order for Assessment and enforcement demand orders. 6. Reference number generated for the manually uploaded APL-04 order, Rectification Order and Remand back Order is considered as APL-04 order number and enabled for internal review.

	17B,18,19,20,21,22,23)	<p>7. Rectification option has been provided for below 2 scenarios-</p> <ul style="list-style-type: none"> - If Officer has rectified APL-04 manually after uploading manually passed APL-04 order, he can upload that manually passed rectified APL-04 order or - He can rectify the uploaded manually passed APL-04 order. <p>8. The new status "Appeal order Passed-Manual" has been added and considered as "open" for the purpose of Re- assignment and Transfer of Charge functionality for Appellate Authority role, Asst. Appellate Authority and Legal Officer role.</p> <p>9. If any one of both- taxpayers' approving authority (Center or State) or original order issuing authority's hierarchy matches with Appellate Authority hierarchy, then Appellate Authority is allowed to upload offline APL 01/APL-03.</p>
Appeals	Handling online, offline, and semi-online cases by removing the manual order flag	The manual order flag has been removed from the request payload, and order categorization (offline/online) will no longer rely on this flag. (Technical Change)
Registration	GSK Appointment Booking System - Assignment of GSK Admin by State Admin in BO system	<ol style="list-style-type: none"> 1. The new slot booking functionality i.e. GSK Appointment Booking System has been implemented which incorporates all the required features of the existing slot booking tool along with the other features, in a simplified manner. 2. GSK Admin are responsible for functioning of a GSK like defining the availability of GSK, Viewing of Reports, etc.. 3. State Admin can assign GSK admin to all GSKs which are operating in their State. 4. For mapping GSKs to the GSK Admins, a new functionality has been developed by the name "Assignment of GSK Admins" in the GST BO system under Services > Admin > Assignment of GSK Admins, or under Jurisdictional Admin at bottom of page. 5. One GSK can have more than one GSK Admins. In all States, GSKs are mapped to lowest jurisdictions only. 6. State Admin can assign an Officer as a GSK Admin only if he/she is having role of "Head of Biometric Authentication Officer". 7. An Email and SMS would be triggered to the Officers for their assignment as a GSK Admin.

		<p>8. Officers who have been assigned as a GSK Admin can login to the new GSK Appointment Booking System with the same User ID and Password as that of GSTN BO Portal.</p> <p>9. State Admin can remove the officers as a GSK Admin by using same “Assignment of GSK Admins” functionality.</p> <p>10. Post removal of Officer as a GSK Admin, such officer can't login to GSK Appointment Booking System.</p>
Registration	GSK Appointment Booking System - GSK Admin functionalities – Holiday Calendar & GSK Capacity-On prem change and AWS deployment	<p>1. GSK Appointment Booking System can be accessed though URL: https://bo.schedulegskappointment.gst.gov.in . Alternatively, on GSTN BO Portal login page, a new link to navigate to above system is available.</p> <p>2. GSK Admins can click on this link to navigate to the new system.</p> <p>3. System asks if user wants to log in as a “GSK Admin” or “Front Desk Assistant”. “GSK Admin” is selected by default and “Front Desk Assistant” is disabled for now.</p> <p>4. On click of LOGIN button, user would be navigated to Login page of GSK Appointment Booking System. There they can logging using OTP.</p> <p>5. Admin can access list of GSKs for which he/she has been assigned as a GSK Admin. They can select the desired GSK from the list on which they want to work first.</p> <p>6. After login into the system, officer gets following tabs:</p> <ul style="list-style-type: none"> - GSK Capacity : To set the availability and capacity of GSK - Holiday Calendar : To create and maintain holiday calendars for GSK - View Bookings : To view and manage bookings of GSK - Mark Attendance : To mark attendance of participants for GSK bookings
Registration	GSK Appointment Booking System – Slot booking by	<p>1. The GSK Admin can view bookings for the assigned GSK with which he/she is logged in.</p> <p>2. On Click of “View Booking” menu, the GSK Admin can view all the Bookings for his GSK for (T+15 Days). “T” means today.</p> <p>3. Only active bookings are visible. If booking is cancelled or rescheduled, then the cancelled booking or the rescheduled booking ID is not visible (for rescheduled</p>

	<p>taxpayer and dependent BO functionalities</p>	<p>bookings new ID is generated and old booking status is updated as rescheduled in backend).</p> <p>4. BO Officers can also search bookings using parameters like TRN, Booking ID and Date.</p> <p>5. Attendance of the persons who have actually visited the GSK, can be marked by the GSK Admins.</p> <p>6. The link to access the New GSK Appointment booking system is provided to the Applicants in the Biometric Intimation e-mails. The URL for the link will be https://schedulegskappointment.gst.gov.in .</p> <p>7. This link is common for all persons (PP/PAS) for all states including home state implementation.</p> <p>8. When applicant clicks on the link provided in the intimation mail, he will be navigated to the GSK Appointment booking system.</p> <p>9. User needs to enter the following to login:</p> <ul style="list-style-type: none"> -Temporary Reference Number (TRN) - Member Type - Email Address - Captcha - Data Privacy Information Message - Validate Button <p>10. After successfully login applicant is navigated to the next screen wherein following details are visible:</p> <ul style="list-style-type: none"> - My Latest Appointment Details - "Create Appointment", "Reschedule Appointment", "Cancel Appointment" buttons. - Information message as below to reflect the number of attempts left for scheduling/rescheduling appointments. "You have <5> attempts to schedule/reschedule the slot. Post this, only Walk-in is allowed" <p>11. When applicant has scheduled/rescheduled a slot successfully, he is navigated to the Acknowledgement screen to download the Acknowledgement in PDF.</p>

<p style="text-align: center;">Registration</p>	<p style="text-align: center;">Changes related to Biometric, FO and BO - Opt-Out of Optional Category</p>	<ol style="list-style-type: none"> 1. If taxpayer wants to opt out from Rule 14A, they can file Reg 32 newly introduced. 2. Navigation: Services > Registration > Application for Withdrawal from Rule 14A 3. The link will be visible only for - Regular Taxpayers, SEZ Unit, SEZ Developer, Casual taxpayers. For other type of taxpayers, it will not be visible at all. 4. Form REG 32 can't be filed if: <ul style="list-style-type: none"> - there is any core/non core amendment application which is yet to be processed - self-cancellation is filed, taxpayer status is changed to suspended - minimum 3 months GSTR 3B not filed for applications filed on or before 31 March 2026 and minimum 1 tax period return for applications filed on or after 1 April 2026. 5. Only one Reg 32 application can be filed. The previous application needs to be processed in order to file other application. 6. On click of the link, that same Reg-01 opens with multiple tabs in View Only mode to the taxpayer where he update only two fields: <ul style="list-style-type: none"> - One related to optin in business details tab and - Other related to Aadhaar Authentication tab. 7. Under Business details tab, field "Option for registration under Rule 14A" will remain as is and by default will be selected as "No". 8. A new field "Reason for withdrawal from Rule 14A" is visible. It will be a drop-down field with below options : <ul style="list-style-type: none"> - Output tax liability in respect of supply made to registered person exceeds two lakh fifty thousand rupees per month. - Others: An extra field will be visible to type in the reason. The field will be mandatory. 9. In Aadhaar Authentication tab, taxpayer is required to select Promoter/Partner and PAS for Aadhar Authentication then Aadhar Authentication/Biometric happens as per the existing functionality. 10. If Biometric Authentication has already been done in that case status will be Biometric Authentication Successful, in line with existing implementation. He will be not required to do OTP/Biometric Authentication again.
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<p>Registration</p>	<p>Opt out related slot booking changes-On prem and AWS change</p>	<p>1. When a taxpayer wants to opt-out from Rule 14A, they can file an "Application for Withdrawal from Rule 14A" post login.</p> <p>2. That same Reg-01 opens with multiple tabs in View Only mode to the taxpayer where he update only two fields:</p> <ul style="list-style-type: none"> - One related to optin in business details tab and - Other related to Aadhaar Authentication tab. <p>3. In Aadhaar Authentication tab, taxpayer is required to select Promoter/Partner and PAS for Aadhar Authentication then Aadhar Authentication/Biometric happens as per the existing functionality.</p> <p>4. For applications identified for Biometric, taxpayers need to visit GSKs for Biometric process for which they need to book a slot.</p> <p>5. A new GSTIN-based Slot Booking system for Taxpayers is introduced. Users log in by using TRN/GSTIN, CAPTCHA, and OTP.</p> <p>6. After login, users can view their latest booking status.</p> <p>7. Users can create, reschedule, cancel, or choose walk-in booking.A maximum of 5 booking attempts is allowed.</p>

		<p>8. Slot availability for the next 15 days is shown based on GSK capacity, holidays, and existing bookings. Confirmation messages go out via Email/SMS.</p> <p>9. GSK Admin backend features is enhanced . Admin can view bookings, search by TRN/GSTIN or date, raise single/bulk reschedule requests with reasons, and mark attendance of taxpayer</p>
Registration	CA validation functionality for Andhra Pradesh	<p>1. Taxpayers can select the applicable Andhra Pradesh electricity board and enter their CA Number, which will be validated through an API. The validation status (Correct / Incorrect / Pending) and meter-holder details—where available—will be displayed to the Tax Officer.</p> <p>2. If the CA Number is updated after an SCN is issued, the previously validated details will be cleared, the CA Number will be revalidated, and a warning popup will appear if the status is Pending or Incorrect.</p> <p>3. Once a new registration or clarification application is approved with an Incorrect or Pending CA Number status, the record will not be updated again through any API.</p>
Registration	GSK mapping update request from Punjab State	27 Jurisdictions are mapped against GSK - SAS Nagar (GSK03SAS) for Punjab State.
Registration	Observations related to the Auto-Population of Liability in GSTR3B from GSTR1	<p>1. A total of 24 issues have been identified across the entire GSTR-1/GSTR-3B autopopulation workflow. These fall into four major functional areas:-</p> <ul style="list-style-type: none"> a. 3 taxpayer misunderstanding issues where the system works as intended but users interpret it as a defect b. 8 API and schema alignment issues (all fixed) c. 6 online UI/code merge issues causing inaccurate autopopulation d. 7 issues already fixed in production <p>2. System blocks IGST entry in Table 3.2 when it exceeds the combined IGST liability from Tables 3.1(a) and 3.1.1— this is correct validation logic but often mistaken by taxpayers as a system error.</p> <p>3. When taxpayers issue a single invoice containing both taxable and nil-rated supplies, the system correctly reports the entire invoice value in Table 3.1(a). Nil-rated values populate in Table 3.1(c) only when such supplies are reported through a Bill of Supply and declared in Table 8A of GSTR-1.</p>

		<p>This behaviour is fully aligned with the GST system design and does not require any technical correction. taxpayer awareness on this workflow is recommended.</p> <p>4. When a Credit Note or Debit Note is rejected by the recipient in the Invoice Matching System (IMS), the liability is correctly restored to the supplier in the subsequent GSTR-3B.</p> <p>This is standard IMS logic and system-driven behaviour, not a defect. No technical correction is required.</p> <p>5. 8 issues were identified due to mismatches in API contracts, attribute definitions and schema validations, which caused incorrect or incomplete data processing. All issues has been fixed.</p> <p>6. Several autopopulation defects exist in online flows where amended values from Tables 9A, 10A/10B, 11, 14 and IFF e-commerce entries are not correctly flowing into GSTR-3B. These issues include missing differential value calculations, JSON validation failures, and incomplete linkage to 3B tables.</p> <p>All these issues have been fixed for processing of amendment values.</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.