



प्रधान आयुक्तालय, केंद्रीय माल एवं सेवाकर का कार्यालय,  
**Office of the Principal Commissioner of Central Goods and Services Tax,**  
 केंद्रीय माल एवं सेवाकर आयुक्तालय दिल्ली दक्षिण / **CGST Delhi South Commissionerate**  
 द्वितीय एवं तृतीय तल, ई.आई.एल एनेक्सी बिल्डिंग / **2<sup>nd</sup> & 3<sup>rd</sup> Floor, EIL Annexe Building**  
 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:- .03.2026

### TRADE NOTICE NO. 28/2026

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 – February 2026**”.

MODULE	FUNCTIONALITY	DESCRIPTION
Assessment & Adjudication	To incorporate changes related to newly added section 122A in Assessment Module	<ol style="list-style-type: none"> <li>Section 122A is included in Dropdown for Section selection for both Penalty and Multiple Financial Years (MFY) proceedings but only when the tax period includes 1st Oct 2024 or later (for FY 2024 25 onwards).</li> <li>Option to select Section 122A related contraventions is available in dropdown while performing below list of activities by Assessment &amp; Adjudication Officer: <ul style="list-style-type: none"> <li>- Initiating new case</li> <li>- Issuing SHOW CAUSE NOTICE</li> <li>- Creating Case ID for Rectification of Order</li> <li>- Initiate proceedings for 'Remand Back' and 'Appeal Effects'</li> <li>- Issuing 'Notice for Framing Order' where Order that has</li> </ul> </li> </ol>

		<p>been remanded back was issued - Determination of tax(Fraud/Others)-DRC07 or Penalty.</p> <ul style="list-style-type: none"> <li>- Scrutiny of returns – Recommend Folder</li> <li>- Summary Assessment - Recommend Folder</li> <li>- SCN Recommended by Audit/Enforcement is issued u/s 122A</li> <li>- SCN and GST DRC-01, Statement and GST DRC-02</li> </ul> <p>3. Corresponding impact on FO portal:</p> <p>(i). When Taxpayer makes payment through DRC-03, Reference number of SCN issued u/s 122A will be populated under the field 'SCN Reference Number' and option to select 122A is available in 'Section Number' dropdown when selecting 'Cause of Payment' as :</p> <ul style="list-style-type: none"> <li>- After issuance of SCN/Statement but before order</li> <li>- Before issuance of SCN/Statement (Voluntary)</li> </ul> <p>(ii). While making Application for Rectification of Order by taxpayer, Reference number of orders issued u/s 122A will be populated under 'Order Number' field.</p> <p>(iii). While making Payment Towards Demand and Electronic Liability Register, Entry of orders issued u/s 122A will be populated under 'Payment towards Demand' and 'Electronic Liability Register - Part-II'.</p> <p>4. Section 122A is added in the Section dropdown under Recommendations (CAA) and flows through all related CAA processes, including MFY notices/orders, rectification, remanded cases, appeal effects, and their corresponding PDFs.</p> <p>5. Proposed changes are applicable for both CBIC and States. Changes w.r.t Common Adjudicating Authority are applicable only for CBIC.</p>
Assessment & Adjudication	Changes in E-mail and SMS template related to change in navigation to view Notices/Orders – Assessment & Adjudication Module	<p>1. Content of all SMS and Emails (sent to taxpayers) on issuance of various documents by officer which contains the navigation path is changed to new navigation path post merger of the two tabs 'View notices and orders' and 'View additional notices and orders'.</p>

Assessment & Adjudication	Enablement of Demand status for rectification, Assignment Logic for Rectification applications, Changes in Section Number Drop-down in DRC-03	<ol style="list-style-type: none"> <li>1. System now allows filing of rectification application and Suo-Moto rectification for additional demand statuses of DCR — Demand Created against Remanded Order and Demand Adjusted through Refund Order.</li> <li>2. Only one rectification application can remain active; new applications are restricted until the previous one is closed.</li> <li>3. Rectification applications are assigned to the original DRC-07 issuing officer or the officer currently holding the Case ID. If unavailable, assignment goes to other Officer (L1, L2, L3, L4) within the jurisdiction hierarchy otherwise, it will move to unassigned work items.</li> </ol> <p>The same logic applies across Assessment and CAA cases for Single/Multiple FY.</p> <ol style="list-style-type: none"> <li>4. Suo-moto rectification screens updated for auto-population of periods, GSTIN-based reset, and notes for 'Others' rectification type.</li> <li>5. DRC-03 now displays only valid sections as per payment reason, with removal of Section 52.</li> <li>6. Functionality of Linking Standalone DRC-07 with Assessment Cases is disabled for CAA.</li> </ol>
Audit	Email template changes for view notices and orders in Audit Module.	<ol style="list-style-type: none"> <li>1. Content of all SMS and Emails (sent to taxpayers) on issuance of various documents by officer which contains the navigation path is changed to new navigation path post merger of the two tabs 'View notices and orders' and 'View additional notices and orders'.</li> </ol>
Audit	Functionality to issue multiple Show Cause Notices under Sections 73 and 74 for different audit paras.	<ol style="list-style-type: none"> <li>1. Functionality to issue multiple SCN and GST DRC -01, audit para/discrepancy wise for a single case ID is provided for Audit Officer.</li> <li>2. A checkbox labeled 'Include as a part of this SCN' is added next to each discrepancy type. Where multiple financial years are involved, the checkbox is displayed for every discrepancy type across all years.</li> </ol>

		<ol style="list-style-type: none"> <li>3. All checkboxes are selected by default. Officers can uncheck any discrepancy type to exclude it from the SCN.</li> <li>4. If all discrepancies for a Financial Year are already covered in any earlier SCN, then such Financial Year tab would show below information message :  'All discrepancies related to this year have already been included as part of some other SCN.'</li> <li>5. Only selected discrepancies will appear in the draft and final PDF of Audit: SCN and GST DRC-01.</li> <li>6. Separate details would be reflecting under Issued Notices details for every SCN issued on both BO and FO portal.</li> <li>7. To close a case for reason 'Show Cause Notice(s) issued)', all ADT-02/04 audit paras must already have SCNs issued, otherwise a mandatory 'Please Specify' field (up to 500 characters) shall be filled before proceeding to close the case without issuing SCN.</li> <li>8. If an SCN is submitted for approval by Audit Officer but pending for approval from Senior Audit Officer, another SCN can't be issued/submitted for approval until the previous SCN is issued.</li> <li>9. If an SCN is approved by Senior Audit Officer but not yet issued, another SCN can't be issued/submitted for approval until the previous approved SCN is issued.</li> </ol>
Front Office	Enhancement and Redesign of View Notices/Orders Tab and removal of View Additional Notices/Orders Tab	<ol style="list-style-type: none"> <li>1. To provide a Taxpayer, a centralized and clearer view of all communications, The 'View Notices and Orders' screen under FO &gt; Services &gt; User Services is simplified by merging the existing 'Notices and Orders' and 'Additional Notices and Orders' tabs into a single unified 'Notices and Orders' tab.</li> <li>2. The unified tab will display only the following columns: <ol style="list-style-type: none"> <li>(i). Notice/Order ID</li> <li>(ii). Description</li> </ol> </li> </ol>

		<ul style="list-style-type: none"> <li>(iii). Type</li> <li>(iv). Date of Issuance</li> <li>(v). Due Date</li> <li>(vi). Action</li> </ul> <ol style="list-style-type: none"> <li>3. Sorting Option is available for columns Notices/ Demand Order ID, Type, Date of Issuance, Due Date.</li> <li>4. The informational note under the table is updated to reflect the new merged structure, including: <ul style="list-style-type: none"> <li>a. Bold rows indicate notices/orders not yet viewed.</li> <li>b. 'As Applicable' - User must refer to the document for the exact due date.</li> <li>c. 'NA' - A due date does not apply to that notice/order</li> </ul> </li> <li>5. On the dashboard, the earlier links are replaced with the message : 'To view all the notices/orders issued by the tax authorities, kindly click on this hyperlink: Notices and Orders'. Clicking this hyperlink redirects the taxpayer to the newly merged Notices and Orders tab.</li> </ol>
Back Office	Unassigned Work Items Enhancement	<ol style="list-style-type: none"> <li>1. On Services &gt; Admin &gt; Unassigned Work Items&gt; Click on count of ARNs, Officers are able to download ARN wise list of unassigned ARNs in csv format.</li> <li>2. Earlier, on Unassigned Work Items screen, TDS registrations having “D” and “K” as the 14th character of the GSTIN were not available for search. This issue has now been resolved, and the Officers are now able to enter and search list of unassigned jurisdictions by entering GSTIN of TDS deductor having 14th character as 'D' and 'K'.</li> <li>3. RFD-10 A cases have also been considered in the Unassigned Work Items Functionality. In case of Refund Processing Officer is not available in any of the jurisdiction, RFD-10A filed by CSD taxpayers would be marked for Un-assignment.</li> <li>4. Earlier, only Pre-GST demand cases were available in the Unassigned Work Items. This issue has now been fixed. Recovery cases of both GST and Pre-GST demands are now</li> </ol>

		<p>available in the Un-assignment functionality if no officer with the role of Recovery Officer is available in the jurisdiction.</p> <p>5. Application for Deferred Payments/Installments would be marked for un-assignment if no officer having role of Installment of Recovery Officer is available in the jurisdiction.</p>
Back Office	Federated Login Changes - As part of this release we are moving the Federated login related changes alone. It includes only the code changes, script changes for new table and domain creation for IDP portal.	This change is related to GST Appellate Tribunal.
Enforcement	Changes in E-mail and SMS template related to change in navigation to view notices/orders	<ol style="list-style-type: none"> <li>Content of all SMS (sent to taxpayers) on issuance of various documents by Enforcement Officer which contains the navigation path 'Services &gt; User Services &gt; View Additional Notices and Orders' are changed. New navigation path mentioned as - 'Services &gt; User Services &gt; View Notices and Orders'.</li> <li>Content of certain emails(sent to taxpayers) on issuance of various documents by Enforcement Officer which contains the navigation path 'Services &gt; User Services &gt; View Additional Notices and Orders' are changed. These emails now includes the FO URL for reference and the signature 'Regards, Team GSTN'.</li> <li>Certain Email templates are deleted from database which are redundant and not currently being sent to taxpayers/tax officers in any scenario.</li> </ol>
Enforcement	To incorporate changes related to newly added section 122A in Enforcement module	<ol style="list-style-type: none"> <li>Option to select Section 122A related contraventions is available in dropdown while performing below list of activities by Enforcement Officer/Transit Officer: <ul style="list-style-type: none"> <li>- Initiating new case</li> <li>- Issuing SHOW CAUSE NOTICE</li> <li>- Recommending Enforcement Case without issuing SCN</li> <li>- Issuing SHOW CAUSE NOTICE UNDER SECTION 130</li> <li>- Issuing MOV-07 NOTICE UNDER SEC. 129(3)</li> <li>- Issuing MOV-09 ORDER OF DEMAND - TAX &amp; PENALTY</li> <li>- Issuing MOV-10 NOTICE FOR CONFISCATION &amp; LEVY OF</li> </ul> </li> </ol>

		<p>PENALTY</p> <ul style="list-style-type: none"> <li>- Issuing MOV-11 ORDER OF CONFISCATION</li> <li>- Uploading PRELIMINARY REPORT</li> <li>- Uploading FINAL REPORT</li> </ul> <p>2. Above option is visible only if Tax Period involves October 2024 or later.</p> <p>3. While making payment by taxpayer through DRC-03 by selecting 'Cause of Payment' as 'Investigation/Enforcement', option to select 122A is available in 'Section Number' dropdown if Overall Tax Period involves October 2024 or later.</p>
Front Office	Statistic page update (31st January 2026) uploading statistics for E- WayBill, GSTR 1,GSTR 3B,IGST,Registration,Settlement and Tax collection	Statistics Page Update is a monthly activity and was originally planned as part of the February release calendar. However, the release has been postponed to 3rd March 2026.
Prosecution and Compounding	Changes in E-mail template related to change in navigation to view notices/orders - Prosecution and Compounding Module.	1. Content of all SMS and Emails (sent to taxpayers) on issuance of various documents by officer which contains the navigation path is changed to new navigation path post merger of the two tabs 'View notices and orders' and 'View additional notices and orders'.
Recovery	Changes in the E-Mail/SMS templates w.r.t Notices and Orders in Recovery Module	1. Content of all SMS and Emails (sent to taxpayers) on issuance of various documents by officer which contains the navigation path is changed to new navigation path post merger of the two tabs 'View notices and orders' and 'View additional notices and orders'.
Refunds	Email related changes	<p>1. Content of certain emails(sent to taxpayers) on issuance of RFD-03, RFD-04, RFD-06, RFD-07 Part A, RFD-07 Part B, RFD-08, PMT-03(Rejected), PMT-03(Sanctioned), Rectification of RFD-06, Personal Hearing Notice, Rejection/Acceptance of Request for Adjournment of Personal Hearing are changed.</p> <p>2. These emails now contains the navigation paths to view/download above-mentioned notices/orders.</p>
Returns	Allow Reg-32 Filing after filing the required R3B returns	Already covered in Jan 26 having same CR number.
Registration	Face Auth App to track Opt-out changes	1. Biometric authentication and Document verification is enabled

		via the mobile app for Reg-32 applications for withdrawal of Rule 14A.
Registration	Implementation of SFTP Max File Size Limit as communicated by DOP for Welcome Letters	1. While sending Welcome Letters to Department of Post in Zip folder, size limit of one zip file would not exceed 500 MB as instructed by DOP.
Registration	Search ARN functionality in Back Office of Registration Module	<p>1. 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.</p> <p>2. 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.</p> <p>Note : Queries count will also appear under Record Search and Search ARN, including Applications in Pending for Clarification stage.</p> <p>3. 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, No asterisk.  Case 2: Query raised, taxpayer edited the field(s), yellow triangle with black asterisk at bottom-left</p> <p>4. For Application for Registration, Amendment, Enrolment as GSTP, Registration as TDS/TCS, Registration as NRTP, Officer can raise a query on any Tab by clicking on the icon displayed.</p> <p>5. In case Tax Officer chooses 'Others (Please specify)' from the</p>

		<p>field dropdown and 'Please specify' from the query dropdown, the Red asterisk is shown as such field is mandatory.</p> <ol style="list-style-type: none"> <li>6. In case Tax Official chooses any other query from field dropdown values, followed by selecting any corresponding query from the query dropdown, 'Please specify' field is enabled now. However it is not a mandatory in such cases.</li> <li>7. Once tax officer selects the field and query description and adds the query, then while editing the query, he can change the Please Specify text for all queries now.</li> </ol>
Registration	Opt-In Declaration for Specified Premises – Applicable to existing taxpayers and new registration applications	<ol style="list-style-type: none"> <li>1. Any Regular Taxpayers who is in Active / Suspended status supplying hotel accommodation service or Applicant for new GST registration, who want to declare their premises to be a 'Specified Premises 'can do so via a new link 'Declaration for Specified Premises 'added under Services &gt; Registration &gt; Opt-In Declaration for Specified Premises.</li> <li>2. The facility is not applicable to composition taxpayers, TDS/TCS taxpayers, SEZ units/developers, casual taxpayers, or cancelled registrations.</li> <li>3. Following declarations are made available electronically, to the taxpayers : <ol style="list-style-type: none"> <li>(i). Annexure VII: For existing registered taxpayers opting to declare premises as specified premises for a succeeding financial year.</li> <li>(ii). Annexure VIII: For persons applying for new registration, to declare premises as specified premises from the effective date of registration.</li> </ol> </li> <li>4. Taxpayers can Log in to the GST Portal and select eligible premises, fill in the declaration, and submit using EVC. On successful submission, an ARN will be generated. Navigation path : Services &gt; Registration &gt; Declaration for Specified Premises &gt; Opt-In Declaration for Specified Premises.</li> <li>5. Declaration can be filed from 1st January to 31st March of the preceding financial year. However, for FY 2026-27, Annexure</li> </ol>

		<p>VII can be filed from 01.01.2026 to 31.03.2026.</p> <ol style="list-style-type: none"><li>6. Annexure VIII can be filed within 15 days from the date of generation of ARN irrespective of whether GSTIN has been allotted or not, provided the application is not rejected. (After 15 days, the opt-in declaration can be filed only from 1st January to 31st March).</li><li>7. When Taxpayer has selected the premises and saved the form, but not filed the form, then taxpayer can access the opt- in link, the pre-saved details will be reloaded on screen.</li><li>8. Upon successful filing of the declaration, an email and SMS is sent to the all authorized signatories (Primary as well as others) confirming the details.</li><li>9. If any premises are left for opt-in, the taxpayer may again file Annexure VII for that premise for the same financial year during the eligible window period.</li><li>10. A maximum of 10 premises can be selected in one declaration. Additional declarations may be filed for remaining premises, if any. However, separate PDFs with reference numbers will be generated for each premise.</li><li>11. Wherein registration is received with 7 days from ARN generation, then in such cases as well Annexure VIII will only be applicable and Annexure VII will be available for him in the next window available (1 January to 31 March).</li><li>12. Taxpayers will not be able to file Annexure VIII if registration application is rejected irrespective of the fact that the 15 days are lapsed or not. However If registration was rejected and later restored, previously filed Annexure VIII remains valid and gets linked to the new ARN.</li><li>13. Cases wherein TRN is generated but Reg 01 is not submitted, the link for Specified premises will not be shown.</li><li>14. Cases wherein TRN is generated and ARN is not generated (post submission of Part B of new Reg) or Status is ANG, then</li></ol>
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		<p>system will not allow taxpayer to file Annexure VIII.</p> <ol style="list-style-type: none"><li>15. If the taxpayer changes the address (including deleting APOB) after filing Annexure VIII, the earlier annexure becomes invalid and taxpayer must file fresh Annexure VII or VIII again, depending on the applicable window. No new 15-day period will be given.</li><li>16. All filed Annexure VII &amp; VIII forms appears under Download Annexure Filed Annexures (VII / VIII). Services &gt; Registration &gt;Declaration for Specified Premises &gt; Download Annexure Filed Annexures</li><li>17. If Annexure VII is already filed for all premises, clicking Opt-In will show: 'Declaration has already been filed for all the premises. You can download annexure filed by clicking here.'</li><li>18. Taxpayers who filed specified-premises declarations manually for FY 2025–26 must re-submit Annexure VII online for FY 2026–27 during the window from 1 January 2026 to 31 March 2026.</li><li>19. Taxpayers declaring specified premises for the first time must file Annexure VII for FY 2026–27 between 1 January 2026 and 31 March 2026</li><li>20. In BO, Officers can view taxpayer's specified premises under Get Taxpayer Details &gt; Quick Links &gt; Details of Specified Premises.</li><li>21. A new link 'Declaration for Specified Premises' is added in Quick Links section .</li><li>22. For Taxpayers in FO, under My Profile &gt; Place of Business, each premise will display whether it is marked as a Specified Premise or not and a new column 'Declared as Specified Premises' is added which shows Yes/No based on filings and effective dates.</li><li>23. Taxpayer will not be allowed to File Annexure VII &amp; Annexure VIII for same premises for the second and subsequent Financial</li></ol>
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		Years, if they had already filed Annexure VII or Annexure VIII on the portal for the premises for any of the previous Financial Years.
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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) The Trade Associations
- 7) Notice Board/Guard File.

## The Trade Associations (Mailing List):

1. South Delhi Trade Unionist Association  
Trade association in New Delhi, W-14, Opp. Kalkaji Bus Depot, Ma Anandmayee Marg, Govindpuri, New Delhi, Delhi 110019
2. PHD Chamber of Commerce and Industry, No. 4/2, Siri Institutional Area, August Kranti Marg, New Delhi, Delhi 110016. ( **[phdcci@phdcci.in](mailto:phdcci@phdcci.in)** )
3. FICCI, 1, Federation House, Tansen Marg, Todermal Road Area, Mandi House, New Delhi, Delhi 110001. ( **[arvind.francis@ficci.com](mailto:arvind.francis@ficci.com)** ).
4. Confederation of Indian Industry, 23, Mantosh Sondhi Centre, Institutional Area, Lodhi Road, New Delhi, Delhi 110003. ( **[info@cii.in](mailto:info@cii.in)** ).
5. ASSOCHAM, 5, Sardar Patel Marg, Chanakyapuri, New Delhi, Delhi 110021. ( **[assochem@nic.in](mailto:assochem@nic.in)** )
6. NASSCOM, Pandit Uma Shankar Dikshit Marg, Diplomatic Enclave, Chanakyapuri, New Delhi, Delhi 110011. ( **[delhi@nasscom.in](mailto:delhi@nasscom.in)** ).
7. Federation of Indian Export Organization, New Delhi, Niryat Bhawan, Rao Tula Ram Marg, Opp. Army Hospital Research & Referral, New Delhi-110 057( **[fiex@fiex.org](mailto:fiex@fiex.org)**).
8. The Hotel and Restaurant Association of Northern India. 406/75-76, Manisha Building, Nehru Place, New Delhi-110019. ( **[hrani.1950@gmail.com](mailto:hrani.1950@gmail.com)**).
9. The Internet Service Providers Association of India.612-A, Chiranjeev Tower, 41 Nehru, Place, New-Delhi-110019. ( **[info@ispai.in](mailto:info@ispai.in)**).
10. The Tower & Infrastructure Providers Association,7 Bhai Vir Singh Marg, Near Gole, Market New Delhi-110001. ( **[msrana@taipa.in](mailto:msrana@taipa.in)**).
11. Authentication solution Providers Association (ASPA), 21, Ground Floor, Devika Tower, Nehru Place New-Delhi-110019. ( **[info@aspaglobal.com](mailto:info@aspaglobal.com)**).
12. Indian Direct Selling Association, 504, 5<sup>th</sup> Floor, Manish Building, 75-76, Nehru Place, New-Delhi-110019. ( **[abhishek@idsa.co.in](mailto:abhishek@idsa.co.in)**).
13. The Sugar Technologist Association of India, 301, Agarwal Plaza, Behind Crown Plaza Hotel, 15, Community Centre, Okhla, New-Delhi. ( **[i.ramchandran@staionline.org](mailto:i.ramchandran@staionline.org)**).
14. Automotive type Manufacturers Association, PHD House, Asian Games Village, New Delhi-110016. ( **[rajiv@atmaindia.org](mailto:rajiv@atmaindia.org)**).
15. All India Industrial Glass Manufacturers Association, 215, Square-1, Saket, New Delhi. ( **[skroy.aiigma@gmail.com](mailto:skroy.aiigma@gmail.com)**).
16. Naraina Association ( **[narainaassociation@gmail.com](mailto:narainaassociation@gmail.com)**).