



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:- .05.2026

TRADE NOTICE NO. 05/2026-27

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 – March 2026”**.

MODULE	FUNCTIONALITY	DESCRIPTION
Recovery	DCR screen filter criteria related Changes	<p>1. Below are the list of facilities provided to tax officers while searching for demand details in Demand and Collection Register (DCR):</p> <p>(i) Officers can search using any of the following field. Atleast one field needs to be entered mandatorily:</p> <p>a) GSTIN/Temporary ID, b) Demand ID, c) Recovery ID, d) Range of dates of demand creation (within 3 months)</p> <p>(ii) Officer can also filter the results based on field "Source of Demand" having</p>

		<p>dropdown options as:</p> <ul style="list-style-type: none">a) Assessment/Adjudication,b) Appeal & Revisionc) Enforcement,d) Recovery,e) Manual. <p>(iii) If State/CBIC Officer logs in at State/Zone level and don't select lower jurisdiction, then demand IDs created at State/Zone level will only appear. But if they select lower jurisdiction, then all the cases mapped to the selected jurisdiction will appear.</p> <p>(iv) Officer can select "Type of Demand" with dropdown options as "All", "Pending" & "Closed".</p> <p>(v) Officer can enter "Legal Name" of taxpayer in Advanced Search option.</p> <p>(vi) Officer can select "Demand Status" in Advanced Search option with dropdown options reflecting list of all statuses of demand maintained in DCR. Statuses appear according to the option selected in "Type of Demand (All/Pending/Closed)".</p> <p>(vii) In Output search result demand details, system also displays Issuing Authority of demand ("Center" or "State") & Tax Officer to whom Recovery ID of such demand is assigned.</p> <p>2. A facility to download Financial Year wise demand details in Excel format has been made available for State Officers operating at State level and for CBIC Officers operating at Zone level:</p> <ul style="list-style-type: none">(i) Officer has to click on "Download Financial Year wise DCR" hyperlink.(ii) Officer needs to select Financial Year in which demand is created (Multiple Financial Years can be selected).
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		<ul style="list-style-type: none"> (iii) Officer needs to select demand status as "Pending" or "Closed". (iv) Officer can raise request to download Financial Year wise pending or closed demand details as selected above post which system displays status of such request. (v) Once file is generated and ready for download, it would remain available for one calender week (Monday-Sunday) irrespective of the day on which it is ready for download and purged on Monday next week at 00:00 hrs. Email would be sent to the officer who raised request. (vi) Multiple files would be generated Financial Year wise in case if multiple Financial Year is selected by officer. (vii) Generated file can also be accessed by other officers operating at same State/Zone. (viii) If Zone level CBIC Officer raised a request, generated file would contain demands of all States falling in the Zone of Officer irrespective of the State selected by the officer in Switch State while raising request. <p>3. System generates a Recovery ID when the Demand status is "Demand adjusted through refund order", and there is pending demand with some positive amount in at least one of the major/minor heads and which is not stayed.</p>
Returns	Change regarding the removal of CMP-08 from the barring mechanism	CMP-08 has been removed from barring mechanism. Consequently, taxpayer can file CMP-08 which has become time barred.
Registration	Enhancement to be made in registration module wrt casual TP registration end date	<p>1. Earlier, in the following scenarios, Casual Taxpayers were not able to file the application for extension of registration period because in the database, "End Date" of the registration was getting updated as "NULL":</p> <ul style="list-style-type: none"> (i) Suo Moto Cancellation of registration initiated by officer and finally order for drop proceedings issued or (ii) Taxpayer withdraws the self-cancellation application or Tax Officer rejects

		<p>the self-cancellation application or</p> <p>(iii) Application for Revocation of Cancellation is accepted or Registration being restored</p> <p>2. Now, the “End Date” of the registration remains as it is which was available before initiation of above proceedings and Casual Taxpayer can file application for extension of registration period in above-mentioned scenarios also.</p>
Assessment & Adjudication	Removal of Validation from Demand Grid in DRC-07	<p>1. Portal used to restrict the Officer while entering the amount in DRC-07 which is more than the amount auto-populating from DRC-01/DRC-02 for columns Turnover, Tax/ Cess, Penalty or Fee.</p> <p>2. This restriction has been removed from the portal. Officer can do upward/downward revision while issuing DRC-07 in column Turnover, Tax/ Cess, Penalty or Fee.</p> <p>3. No change for Interest column as it can be revised both the sides upward and downward.</p>
Front Office	To add links for ledgers in FO : "Viewing the RCM Liability/ITC Statement"	<p>1. On GST Taxpayers' portal - Under "Help and Taxpayer Facilities" tab, under "GST knowledge portal" in "View Ledgers", a new link is provided for "Viewing the RCM Liability/ITC Statement" for FAQs and Manual.</p>
Appeal	Handling Offline orders consumption for forms APL05/07, APL02B, APL04A & remand order after removing manual flag.	<p>For handling offline, online and semi-online cases: APL-05, APL-07, APL-02A, APL-02B manual order flag have been removed from the payload.</p>
Refunds	The PMT-03 sanction order to be enabled for the refund category ' Any Other (GST paid on export of goods)'	<p>1. PMT-03 Sanction Order is now enabled for refund category “Any Other (GST paid on export of goods)”, addressing the earlier system restriction.</p> <p>2. Only “Sanctioned Amount” is available for selection and RFD-05 balance adjustment.</p>
Back Office	Creation of new role (Transit and non-Transit officer) to use the Download Taxpayer contact details	<p>1. A new role “Contact Details Access” is made available on portal to “Download Taxpayer Details”.</p> <p>2. This role can be given only by State Admin in case of States and by State Admin (L1-CBIC) or Sub-State Admin (L2-Zonal level) in case of CBIC.</p> <p>3. This role cannot be transferred using the "Transfer of Charge" (TOC) functionality or</p>

		<p>applying "Leave Application".</p> <ol style="list-style-type: none"> 4. Note appears while applying leave as "Contact Details Access role will not be transferred to Link User". 5. In TOC functionality, this role is visible, but checkbox remains disabled so that Admin or Sub-State cannot select it. 6. For Admin or Sub-State Admin, in profile section of Officer, where Officer has such role - changing an Officer's status from 'Active' to 'Retired' or 'Offboarded', admin will receive an error message to revoke this role before proceeding with the status change. 7. For Admin or Sub-State Admin, under "Roles & Jurisdictions Currently Assigned to the Official" "De-allocate" button from the "Actions" column will be disabled. This role can only be revoked. 8. Officer having the role of "Enforcement Officer" (CBIC and State) will no longer be able to access the "Download Taxpayer Details" functionality. 9. Now the Officers having the role of "Commissioner" or "Contact Details Access" only have the access to the functionality of "Download Taxpayer Details". 10. While using the "Download Taxpayer Details" functionality, contact details (mobile number and email ID) will belong to Primary Authorized Signatory (PAS) for that GSTIN. 11. Earlier, while using "Download Taxpayer Details" functionality there was limit of size for .xlsx file upto 15kb. Now this size limit is removed but count limit of 500 GSTIN is still applicable.
Assessment & Adjudication	Changes to be implemented on ASMT-10 UI for Auto mated scrutiny of Returns	<ol style="list-style-type: none"> 1. Static note added on ASMT-10 screen (Automated Scrutiny) with hyperlink to Goods & Services Tax (GST) Services to verify GSTR-1, GSTR-3B and GSTR-9 obligations. Hyperlink will navigate to the Search Taxpayer Screen. 2. Statuses of last filed GSTR-3B, GSTR-1 and GSTR-9 will auto-populate. <p>If returns not filed/applicable for the FY, system auto-populates "NA/Not Filed".</p>
Refund	Cross Adjustment of existing liabilities	<ol style="list-style-type: none"> 1. The change allows outstanding tax demands can be adjusted against refund amounts

	<p>across Minor Heads at the time of issuance of Refund orders</p>	<p>across different tax heads and minor heads while issuing RFD-06, except for Cess, which can be adjusted only with Cess.</p> <ol style="list-style-type: none"> 2. Officers can adjust multiple Demand IDs in a single RFD-06 or rectified RFD-06, upto the available refund balance. 3. The demand adjustment screen is enhanced with additional details like demand period, status, stay status, sorting, pagination, and reset options. 4. New demand statuses are introduced in the Demand & Collection Register to clearly indicate adjustment outcome:- <ul style="list-style-type: none"> “Demand completely adjusted through refund order” when the full demand is adjusted and “Demand partially adjusted through refund order” when some balance remains after adjustment. 5. Settlement Reports are available in GST STL-6.02/6.02A for inter-head adjustments involving negative balances.
<p>Registration</p>	<p>Enhancement in Welcome Letter, G2G, and Migration of Opt-In GSTINs</p>	<ol style="list-style-type: none"> 1. For System Approved GSTINs (Unassigned Auto Approved or Opt-in Category), for both State/Centre assigned GSTINs, tax officer name in 'From Address' will be the officer with the Registration Approval Officer (RAO) role. If the RAO role is not available at lowest level, system will check next higher level. If RAO is not available, then, a Sub-State Admin, from the second lowest to the highest jurisdiction level. If neither is available, address of the State/CBIC Admin present at Level-1 will be on welcome letter. 2. The officer information appearing in the welcome letter PDF, is shared with Department of Post and is used for returning back the same. 3. The period for which welcome letter records remain on the main screen is now increased from 45 days to 90 days. Additionally, the 90-day count will now begin from the date of welcome letter generation instead of the registration approval date. After 90 days, records will move to 'View Past Records'. 4. A new field 'Date of Approval' is displayed wherever GSTIN details are shown.

		<p>5. In case of system approved GSTINs (Opt-in category and Auto Approved cases), Welcome Letter now contain the salutation 'Yours Sincerely' along with a static authority name—State/UTGST Tax Administration for State-assigned and CGST Tax Administration for Centre-assigned GSTINs is shown.</p>
Registration	<p>New access screen on the BO portal for State Admin users Display of device usage details for BAOs within the admin's jurisdiction for the last 90 days Provides a Download PDF option based on applied filters. Functionality stays disabled during peak filing days with an on-screen message</p>	<p>1. A view only functionality is introduced for State Admins to view device usage details of the respective state BAOs using 'Face Authentication Mobile App' for Biometric/Document Verification to monitor which devices are using the application.</p> <p>2. For this, a new 'BAO Device Access Monitor' link is made available for State Admins in the BO portal under the Admin menu.</p> <p>Navigation: Login > Services > Admin > BAO Device Access Monitor</p> <p>3. On accessing the 'BAO Device Access Monitor' screen, Officer can search by Date Range (From & To) or/and Name of the Tax Officer.</p> <p>4. All the Officers relating to state who has accessed the mobile app in last 90 days will be visible, irrespective of the fact that officer is having BAO role or not, active, deactivated/offboarded.</p> <p>5. If no Tax Officer from that state is using the mobile app facility, the system will display an error message: 'No records found'.</p> <p>6. 'Search' Button will remain in disabled mode until at least one of the above mentioned filter criteria is entered.</p> <p>7. On click of search, Username and Name of Tax Officer, Device Count, Device Make, Unique ID, IP Address, Latitude, Longitude, MAC Address - Either MAC or Wi-Fi router, whichever is available, Last Access – Date & Timestamp is visible in result.</p> <p>8. The file is downloadable in a PDF format from the 'Download Report' Button.</p> <p>Note: The functionality is disabled during peak return-filing days. When the State Admin clicks on the 'BAO Device Access Monitor' link, the search screen will open in a disabled mode.</p> <p>9. Biometric verification and/or Document verification is conducted by State officers, so this functionality is available for States only.</p>
Front Office	Statistic page update-February 2026	Statistical data updated on Front Office portal upto 28 th Feb 2026

<p>Enforcement</p>	<p>Enforcement module related changes in Form GST DRC-22 and auto revocation of DRC-22 after 1 year</p>	<ol style="list-style-type: none"> 1. While issuing Provisional Attachment Order DRC-22, a note has been added on the screen as below: "DRC-22 order shall cease to have effect upon issuance of order in FORM DRC-23 by the Commissioner or on the expiry of a period of one year from the date of issuance of this order, whichever is earlier." 2. Above note has also been added as last para in PDF of DRC-22. 3. Tax Officers as well as Taxpayers are not able to take any action on DRC-22 after the expiry of one year from the date of its issuance such as: <ol style="list-style-type: none"> (i) Filing application for restoration by Taxpayer (ii) Publishing DRC-22 to taxpayer though "DRC-22 Published to Taxpayer" by Tax Officer (iii) Issuance of "Notice Seeking Clarification on Restoration" by Tax Officer (iv) Issuance of "Rejection of Application for Restoration" by Tax Officer (v) Issuance of "Order of Provisional Attachment Restoration (DRC-23)" by Tax Officer 4. Upon auto-revocation of DRC-22: <ol style="list-style-type: none"> (i) The status of Enforcement Case ID is updated to "Provisional Attachment Auto Revoked". (ii) The Officer receives an alert under "My Task and Updates" with task description as "Provisional Attachment Auto Revoked". (iii) The taxpayer also receives an alert under "Additional Notices and Orders" tab with description as "Provisional Attachment Auto Revoked". 5. Officer having role of "Commissioner" along with "Enforcement Officer" can issue DRC-22/DRC-23 directly without prior approval.
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Enforcement	Implement changes related to Role Precedence in the Enforcement module for the Provisional Attachment flow	<ol style="list-style-type: none"> 1. If an Officer has been assigned both the roles "Enforcement Officer" and "Transit Enforcement Officer", then system considers "Enforcement Officer" role over the "Transit Enforcement Officer" role for Provisional Attachment related proceedings. 2. Enforcement Officer can perform all following functionalities associated with their role: <ol style="list-style-type: none"> (i) Viewing tab "Application for Restoration" in case folder (ii) Issuance of "Provisional Attachment Order (DRC-22)" (iii) Publishing DRC-22 to taxpayer though "DRC-22 Published to Taxpayer" (iv) Issuance of "Notice Seeking Clarification on Restoration" (v) Issuance of "Rejection of Application for Restoration" (vi) Issuance of "Order of Provisional Attachment Restoration (DRC-23)" (vii) Assigning Case ID for seeking approval for "Provisional Attachment" and "Restoration of Provisional Attachment"
Refund	RECON API is developed which fetch data from BOE Success and Error table data via Recon Batch and shared it with Icegate through Http Integration and receive back the Acknowledgment number.	This is a technical functionality.

This issues with approval of the Commissioner, CGST Delhi South.

Additional Commissioner (Tech)
CGST, Delhi South

Copy to:-

- 1) PS to Chief Commissioner, Central Tax, Delhi Zone.
- 2) PS to Pr. Commissioner/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 Zone 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)
3. FICCI, 1, Federation House, Tansen Marg, Todermal Road Area, Mandi House, New Delhi, Delhi 110001. (arvind.francis@ficci.com).
4. Confederation of Indian Industry, 23, Mantosh Sondhi Centre, Institutional Area, Lodhi Road, New Delhi, Delhi 110003. (info@cii.in).
5. ASSOCHAM, 5, Sardar Patel Marg, Chanakyapuri, New Delhi, Delhi 110021. ([ASSOCHAM@nic.in](mailto: ASSOCHAM@nic.in))
6. NASSCOM, Pandit Uma Shankar Dikshit Marg, Diplomatic Enclave, Chanakyapuri, New Delhi, Delhi 110011. (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([fieo@fieo.org](mailto: fieo@fieo.org)).
8. The Hotel and Restaurant Association of Northern India. 406/75-76, Manisha Building, Nehru Place, New Delhi-110019. (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).
10. The Tower & Infrastructure Providers Association,7 Bhai Vir Singh Marg, Near Gole, Market New Delhi-110001. (msrana@taipa.in).
11. Authentication solution Providers Association (ASPA), 21, Ground Floor, Devika Tower, Nehru Place New-Delhi-110019. (info@aspaglobal.com).
12. Indian Direct Selling Association, 504, 5th Floor, Manish Building, 75-76, Nehru Place, New-Delhi-110019. (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).
14. Automotive type Manufacturers Association, PHD House, Asian Games Village, New Delhi-110016. (rajiv@atmaindia.org).
15. All India Industrial Glass Manufacturers Association, 215, Square-1, Saket, New Delhi. (skroy.aiigma@gmail.com).
16. Naraina Association (narainaassociation@gmail.com).