



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 COMM-R-CGST-DELHI(S)

दिनांक -: .06.2026

TRADE NOTICE NO. 06/2026-27

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 – April 2026”**.

MODULE	FUNCTIONALITY	DESCRIPTION
Returns	IMS Offline Tool. Impact of IMS Dashboard. Development of offline tool to take action on records available in the IMS dashboard	<ol style="list-style-type: none"> An IMS Offline Tool is made available to Taxpayers on the GST portal under Home > Downloads. It can be accessed without login. It allows taxpayers to download IMS dashboard data in Excel format, and taxpayer can take actions similar to IMS dashboard and upload it back. It is for all the return periods. A new "Offline" button is added in Dashboard > Returns > IMS Dashboard > Inward Supplies. Taxpayers can download IMS inward supply data by clicking "Generate JSON File to Download" in Download section under "Offline download and upload for IMS-Inward Supplies" screen.

		<ol style="list-style-type: none"> 5. Once ready, a download link appears. If data is large, it is split into multiple files. The user will be able to download all files together in one folder or individually through separate download links. 6. Using the offline Excel based utility, taxpayers can mark invoices as he already doing on the IMS dashboard online with same validations: <ol style="list-style-type: none"> (i) Accepted (ii) Rejected (iii) Pending 7. After updating, upload the JSON file back to the portal through Upload section. If errors occur, an error file is generated for correction 8. An Upload History table below displays the details such as date, time, reference ID, status, and error report. 9. After rectifying the error taxpayer can again upload the JSON file and the actions will be reflected in real time on IMS dashboard.
<p style="text-align: center;">Appeal</p>	<p style="text-align: center;">Enabling Pre-deposit percentage field to be editable in Form GST APL-01</p>	<ol style="list-style-type: none"> 1. While filing APL-01 against assessment and enforcement demand orders, taxpayers can now edit the pre-deposit percentage between 0% and 10% for Tax/Cess and Penalty heads. If it is only a penalty case, the field is still editable. Note : No decimal value or special characters is allowed. 2. Taxpayer cannot enter the percentage more than 10%. However, when they enter less than 10%, following warning appears with Yes and No options: "Minimum 10% Pre-deposit needs to be paid. Lower percentage may be declared with relevant approvals only. Do you wish to continue?" 3. If the Taxpayer selects Yes, the system accepts the lower % and calculates amount. If the they select No, the system sets 10% by default and calculates the amount. 4. When the entered pre-deposit percentage results in a pre-deposit amount exceeding the maximum permissible limit of ₹20 Crores for CGST, SGST/UTGST, and Cess, and ₹40 Crores for IGST, the system allows the taxpayer to pay the same with a warning message.

		<p>5. These changes are applicable to single or multiple financial years , simultaneous appeals or subsequent appeals.</p> <p>Note : For multiple financial year, consolidated pre-deposit percentage is considered and not individual year wise.</p>
Appeal	Digital Signature on the Appeal Forms (Notices/Orders/Others) & Misc.	<p>1. For documents issued with DSC by the tax officer, the DSC is now visible on PDFs of system-generated documents (Notices, Orders, etc.) in Appeal and Revision modules, including withdrawal acceptance/rejection documents.</p> <p>2. For such documents footer text added: "This is a system generated document and digitally signed by the Officer. It does not require any physical signature."</p> <p>3. For documents issued without DSC (Offline APL-04, Rectification Order, MFY Appeal Order), footer text added: "This is a system generated document. It does not require any physical signature."</p> <p>4. For auto-accepted withdrawal applications, a PDF is generated and is available in the portal for officers and taxpayers both, under the Withdrawal Application section, below Form GST APL-01W.</p> <p>5. No footnotes shall appear in the drafts or preview of Notices/Orders.</p>
Returns	Developing APIs for sharing export invoice data to DGFT	NA

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/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. (assochem@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(fiio@fiio.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).