

INTRODUCTION TO GST

OVER VIEW OF GST PORTAL- PART 1

CMA ANIL SHARMA

(B.com. (Hons.), M. Com., FCMA, TIOL Awardee, Practising Cost Accountant)

Management

The Institute of Cost Accountants of India, Kolkata

Week 09

Lecture 32

We have already discussed basic concept of GST, meaning of supply and the scope of supply under GST which is very relevant and backbone of GST Act. We also talked about various concepts and different types of definitions as introduced by GST first time. Section 2 of CGST Act is having 119 definitions, which are very important from GST Act point of view. So those who want to practice GST, those who want to have livelihood from GST or by practicing GST they must go through section 2 of CGST Act to understand the concepts and the definitions adopted by GST.

We also studied about input tax credit, what is the meaning of input tax, what is the meaning of inputs and how it is relevant from business point of view and also from revenue agencies point of view. So, input tax credit is equally important and whenever you are having business when you are selling your goods/you are supplying goods or providing services definitely tax liability comes into picture. So before paying tax you have to rely upon the input tax credit available to you.

ITC is equally important from business point of view because it hit your working capital straight away. So, after considering your input tax credit and the sale you have made during any tax period you work out your tax liability and pay to the government. All these things are basic things from GST point of view, and for the beginners, these things must be a learning stage for all of them, and we must go through these sections.

Section 1, section 2, section 3, section 4, section 5, you can leave because it's a little bit administrative part of GST agencies. Then section 7 is very important. Section 7, section 8, section 9 which is charging section which says GST is levied on supply of goods and services.

Then section 8 talks about mix supply and composite supply. These are also different types of concepts in GST. Apart from that, we also talk about composite dealers or composite scheme under section 10. Then section 11, section 12, section 13, section 14 are equally important from point of view of taxation and place of supply point of view. All these things are backbone of GST and if you want to learn GST you have to understand these things very carefully.

Then finally filing of returns, having registration under GST is another part. Whenever you are starting business or whenever you are in practice and you are a consultant to any client, if they want some new registration at new place, you must know the total procedure of how GST registration is to be applied and what are the provisions for registration. Section 21, section 22 and section 23 onwards they are relevant from registration point of view.

Basic document in GST are invoice, delivery challan, or e-way bill. These documents are important because these are basically evidence of any supply. So, when you are supplying goods, you have to raise invoice or delivery challan must be accompanied with e-way bill wherever it is applicable. These are the basic documents and apart from that debit note/credit notes are also part of GST, based on which you claim your benefits and you pay your taxes.

Overview of GST Portal



By:
CMA ANIL SHARMA
B.Com (Hons), M.Com, FCMA
TIOL Awardee-2021
Practicing Cost Accountant

So, today I will be talking to you about GST portal. As I mentioned in my presentations that GST is IT based tax structure. It is one of its own kind, and has made a revolutionary change in indirect taxes in India since independence. So, from first July 2017 GST is based on IT infrastructure. GST portal is main part for execution of GST because law is there, rules are there to guide us to map the business transactions into law. But GST portal help us for making communication, making the things happen with the government or otherwise. So GST portal is important from GST point of view.

GST Portals

GST login Portal,
<https://services.gst.gov.in/services/login>

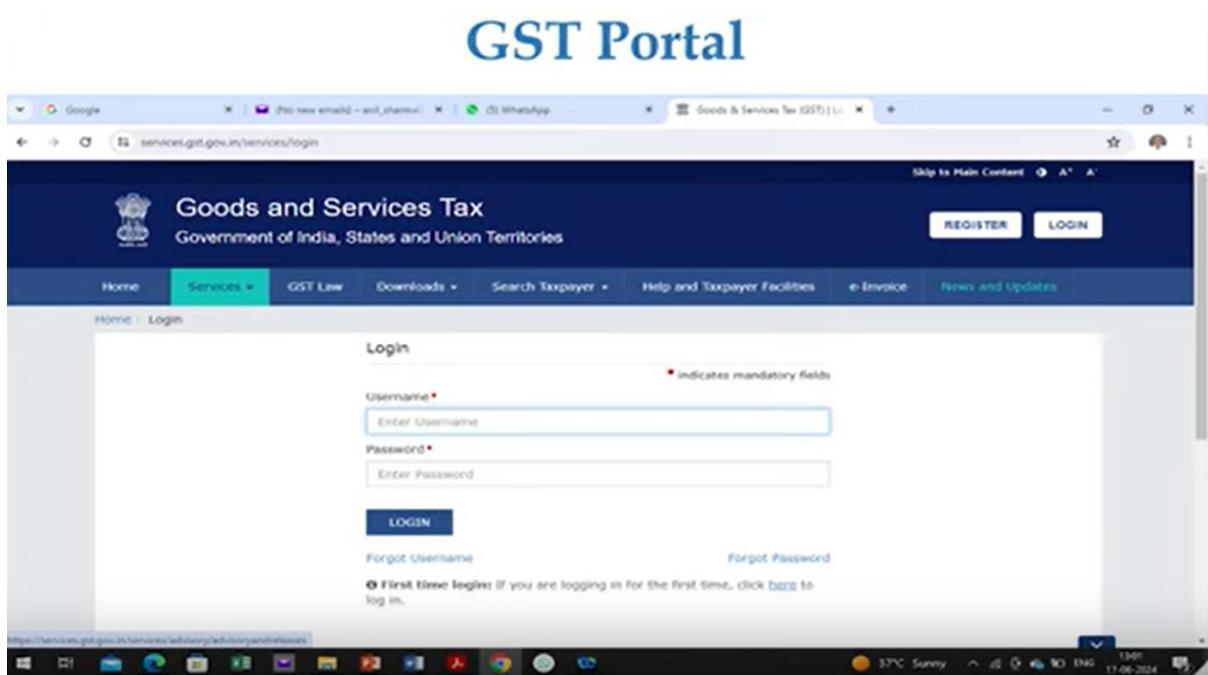
GST Council, <https://gstcouncil.gov.in/>

GSTN, <https://www.gstn.org.in/>

We have mainly three portal we can say which runs total GST in India.

1. First is GST portal. GSTR-01 is the first document that we submit to the agencies regarding sale and all. So, whenever I am logging into GST portal, I have to upload my sale data through GSTR-01. We will today see how it looks like when we open GST portal and we file GST returns and other services or other things available for us at GST portal. Apart from that GST council is the main body which regulate the GST, which make the provisions regarding GST, which interact with the industry, which interact with the government or ministry of finance to frame the policy, frame the laws and finally recommend its findings to parliament for final execution and become a law in the land.
2. Apart from the GST Council, we will see our GST Council portal also, what the things are available there and what are relevant for us and how we can take advantage of information available at GST Council portal.
3. Apart from that, friends, GST Network is a private company responsible for running the GST portal. So, we also see the GSTN portal and the information available there and if we have any grievances or anything in our mind how we can interact with GSTN.

There are basically three main portal which regulate or which support GST law in India for business purposes or for other for the policy makers.



This is the GST portal basically when you start on using your internet. This is when you use the address for GST portal, which is www.gst.gov.in. We will go through this portal also.



And then this is how GST council's portal looks like and its id is gstcouncil.gov.in. We will see this portal, how this will work and how it is useful and what information is available for stakeholders at GST council portal.



This is GSTN portal and GSTN I told you, it is that the company supporting GST portal, all IT related activities and also address the grievances or technical glitches while you are doing work, while you are using your GST portal. They are a complete team of IT.

Other Portals

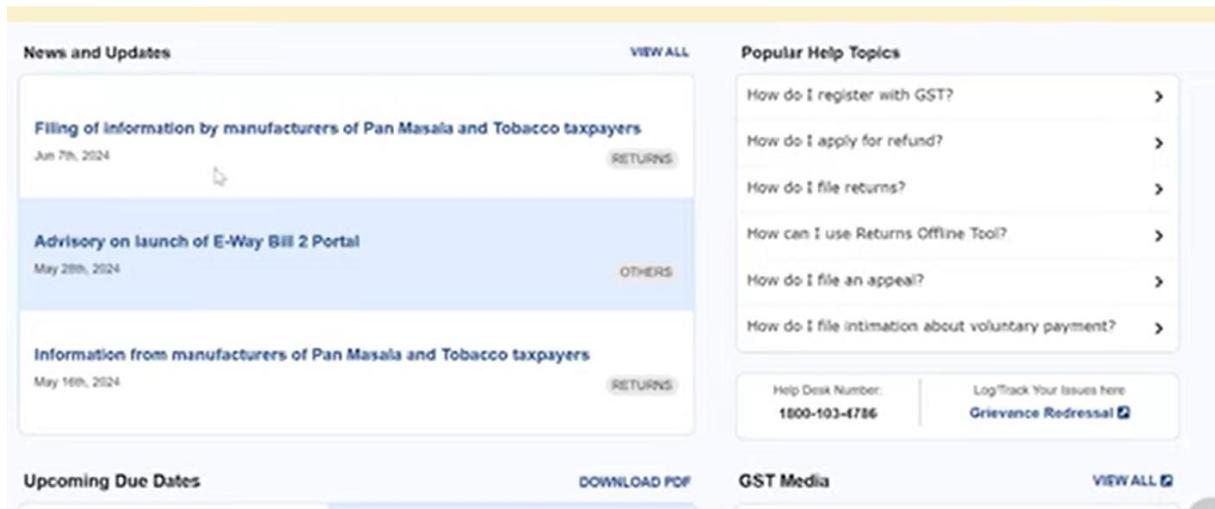
- Ministry of Finance, GOI :
- Central Board of Indirect Taxes and Custom (CBIC)

Apart from that relevant ministry or relevant people for GST purposes, they are Ministry of Finance, Government of India. You can visit this site of Ministry of Finance. Basically, these are the main policy maker for revenue purposes which identify or which control or which formulate the policies for finance point of view and expenditure point of view from government of India and regulate GST and indirect or direct taxes in country. Then Central Board of Indirect Taxes and Custom (CBIC) is another department of the government of India which is part of Ministry of Finance. This basically the board is responsible for all indirect taxes including GST and custom. Earlier they were also regulating Excise Act under in India. Whenever we are going for GST portal so we will write over here www.gst.gov.in. So, this way we will be having.



This is our GST portal. So before logging into any account, you can see this is their home page and here we have various type of services available to us at GST portal and here they have given GST law means CGST Act, SGST Act, IGST Act, compensation, CESS Act, like that. So here we have information or forms or other information which can be downloaded from here for our uses or our purposes which is required for us.

Then if you want to search any taxpayer who is registered person in GST and what is his status, whether he is active or not, you can see or you can check from here while dealing with that particular person. Then in help, 'Taxpayer facilities' means here there are some educational slides/videos are there which will go through in this presentation and we'll see the way it works and how they are helpful to us. Then e-invoicing as I mentioned you that, e-invoicing is another portal like e-way bill as we use in GST supplies. So, e-invoicing is mandatory for companies having turnover more than 5 crore rupees. They are supposed to upload or they are supposed to generate their invoices through this e-invoice portal of GST supported by GSTN. And then news and updates for GST or related to GST. So, this is Goods and Service Tax, Government of India, State and Union Territories. So, for all states, all union territories and central government, we have to log in here only. And from here we have to compliance our requirements or compliance our transactions as required by the law.



Moving further, if we see over here, News and updates are there from GST side, GSTN side, filing of information. So as and when there is anything that happened new, they post over here for the information of the stakeholders. You can see how this portal looks like.



Also, they give you videos about new things happening about GST in the country. Because it is IT based, so many features have been given in GST portal for stakeholders and we can use these folders or we can use these things for practicing GST.



At the first page of GST portal here they have given about GST council structure. If you want to know how GST council is and what is the criteria, what is the organizational chart, then what is the history of GST, that we can see over here.

Website Policies: What is the website policy of this GST portal, terms and conditions, hyperlink, policies, disclaimers are also given there. Then related sites which are important from GST point of view. Central Board of Indirect Taxes and Customs is a department who looks after indirect taxes in India. GST is also being looked after by Central Board of Indirect Taxes. You can understand, you can go through the structure of Central Board of Indirect Taxes and the importance of Central Board of Indirect Taxes and Customs in India. Then state taxes websites. All state taxes mean those are covered under GST. All SGST, UTGST can be seen from here. The national portal is government of India portal for various purposes.

Then system requirements: When you are going for a login into GST or want to file your returns or other purposes what should be the configuration of your system, that is given over here, so that your compatibility with the portal should be there and there should not be any issue while uploading documents.

Then GST knowledge portal is there. It is talking about everything about GST. Then GST in Media. Then sitemap. Grievances: If you have any type of issues with this GST portal you can raise your question/queries over here to nodal officer and it will be addressed accordingly. Then free accounting and billing services. During this business operations you have so many data, so many documents which are supposed to be uploaded on GST portal, as regarding GSTR-01 where we have to upload all the invoices whatever we have raised during a particular tax period. So, if we have raised 100 invoices during a month as our sale so we have to upload each and every invoice. It is difficult for uploading each and every invoice/the content of invoice manually.

We have different types of accounting soft-wares available in market. So GSTN also have provided some of the soft-wares free of cost for the stakeholders and they can use these soft-wares for free for accounting purposes as well as for billing and invoicing purposes.

Then we also have a network of GST Suvidha providers those are attached to GSTN and giving different type of services to stakeholders. We can also take a help of these GST Suvidha providers. Then help desk number is there toll free and you can also send your grievances or you can track your grievances here with the concerned authorities.



This is first page of GST portal which talks about various things that are connected to our GST executions. So, this is the homepage.

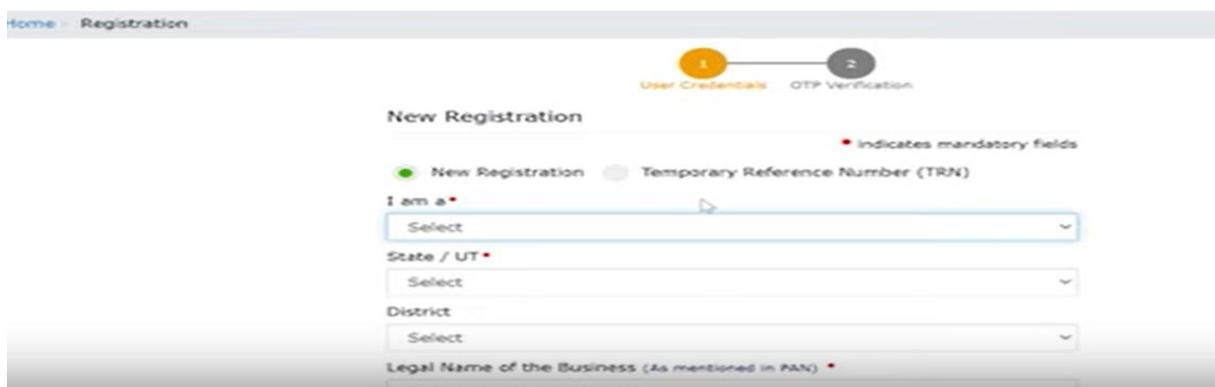
Services available. Here there are number of services available for stakeholder, maybe for businessman or for consumer or for the government officers. Here if we click, we will see first window or first option that is available to us is registration.



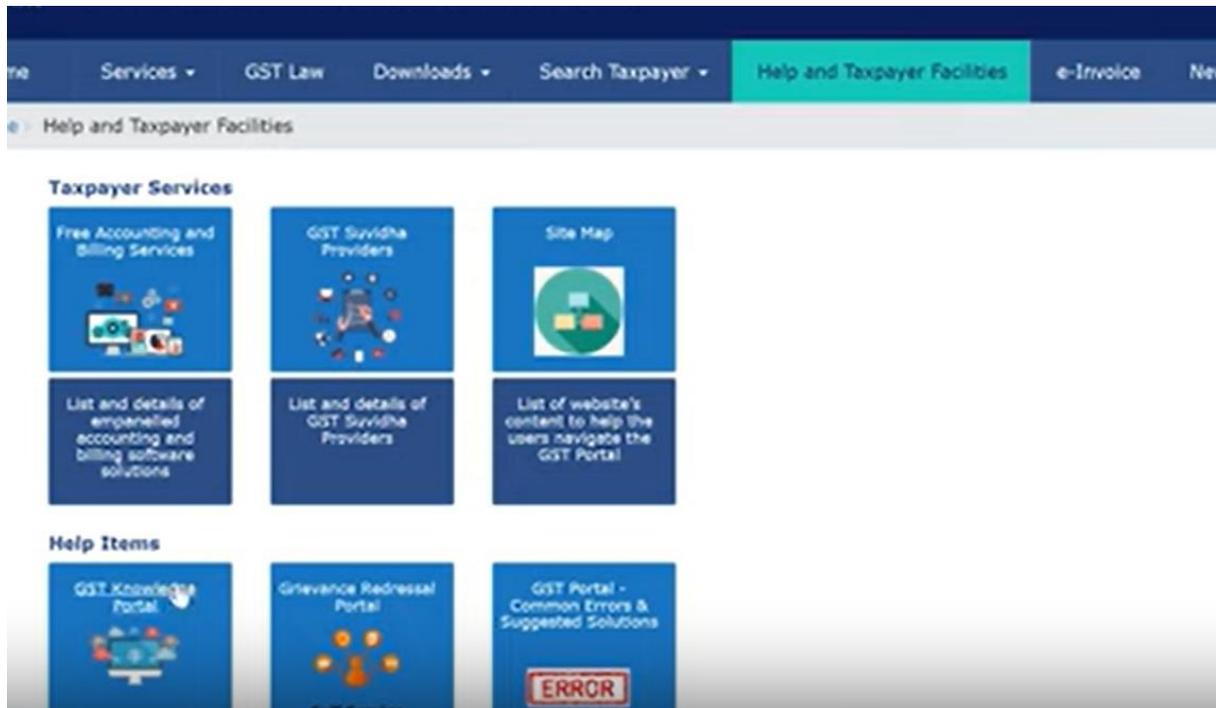
Whenever you are supposed to have some registration or you want to register yourself on GST portal/to get GST number, you have to open this window/open this option. In this option you have/you see if you are taking this, in first time you have to click over here. If you need some clarification about application (to track your application once you have filed your application and now you want to see what is the status of my application) you can go over here by giving acknowledgement number generated at the time of submission of your application, you can track your application over here. So here you can also file application for filing any clarification.



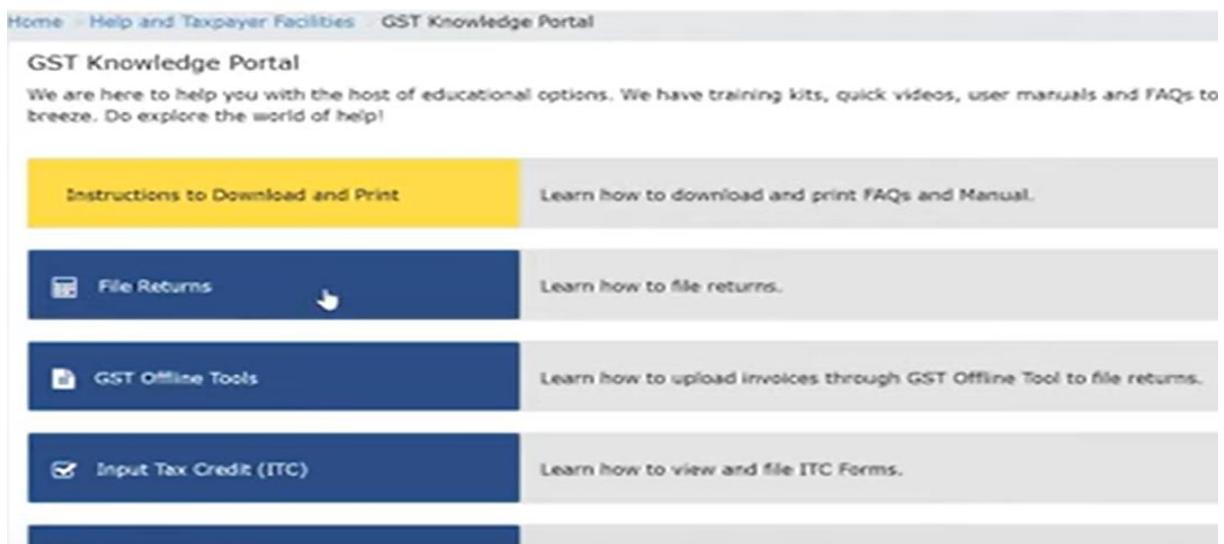
If you need any clarification under GST, option is there and you can have this clarification from concerned authorities through GST portal. So, everything will be through GST portal so this is our main ground on which we will work when we are practicing GST. Apart from having knowledge of law whatever we will do in business or otherwise as a consultant or for our own business or tax practitioner we have to be thorough. Because though we know law but if we don't have any knowledge about this GST portal, how to work on this portal and how to take advantage of this, it will be difficult for us to practice GST. Whenever you want to have a new registration for your own business or for your own clients you have to open this window/this portal and go to services option, then click in registration, then click new registration. So, when you will click, it will open like this.



So, it's a very simple information or general information asking from you related to your client or of your business/about you and you can fill this and submit it for further proceedings. We have this option or this registration process available through video to us at GST portal under help and taxpayer facility.



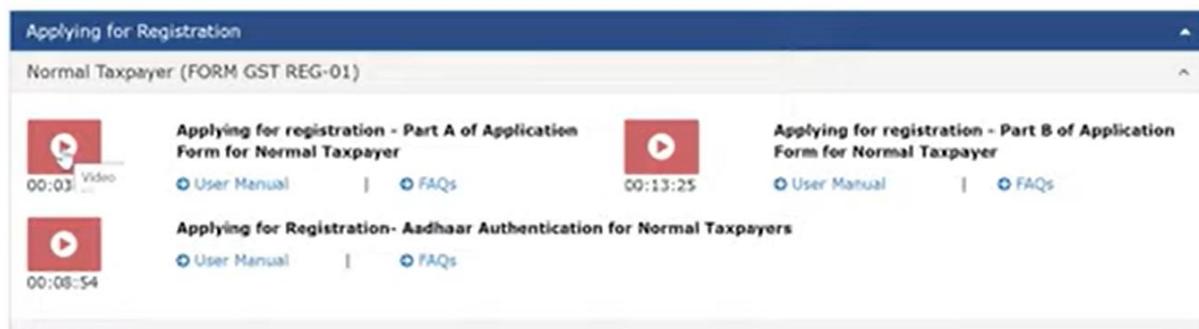
Let's see how this registration process is there at GST portal for the benefit of the stakeholders. GST knowledge portal is there under this help and taxpayer facilities. If you go to help items you will see there is GST knowledge portal. When we open this portal see we have various options over here, how to file returns, GST offline tool, input tax credit, learn how to view and file your ITC, forms, then register with GST.



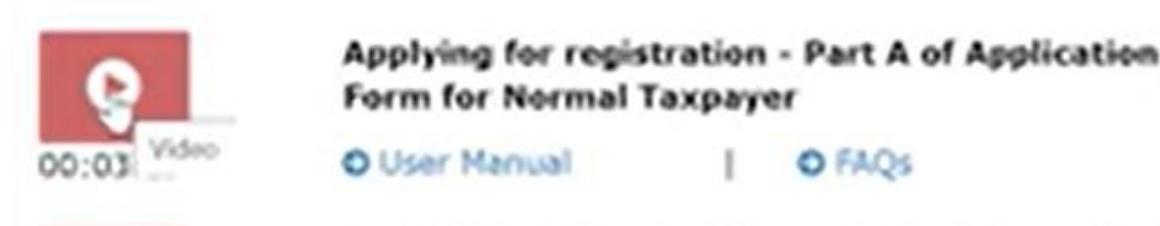
So here we have knowledge series of how to get registered with GST portal or under GST. If we click over here you will see applying for registration, Aadhar authentication, applying for temporary user for unregistered person, applying for GST registration on MCA website, applying for extension of registration, post registration site visits, suo-moto registration.



So, these are options available over here and videos or manual is given for such exercises. So, when we will start this Training Kit: Registering with GST or applying for registration so if you go this contains, applying for registration, normal taxpayer, composition scheme, casual tax person, input distributor, non-resident taxable person. We all discuss these people during our returns format, the non-resident online and so on. So we have various options here. So if we click at normal taxpayer, we have videos over here which help us to know how we can apply for registration under GST.



So there are three videos over here for registration purposes. Let's see how registration process is to be undertaken at GST portal, when we are applying for registration first time.



In this video, we will learn about the registration process on the GST portal for normal taxpayers. Let us begin with Part A of this process. Registering with GST is a simple two-stage process consisting of Part A and Part B of the registration application. This video will introduce you to Part A of the registration application.

- To begin, access the GST portal www.gst.gov.in.
- From the home page, open the Services menu, click the Registration category and select New Registration option.
- Alternatively, you can also apply for new registration by clicking on the Register Now tab.
- Select the New Registration option and provide your basic information including the permanent account number (PAN) of the business.
- Ensure to enter a valid email address and Indian mobile number.
- The GST portal will communicate one-time passwords (OTPs) and notifications on this email address and mobile number.
- Clicking Proceed will display all the GSTINs, UINs and GSTP IDs mapped to your PAN across all the states or UTs in India.
- Green colour implies that the registration application was approved.
- Red colour implies that the registration application was rejected or cancelled.
- And orange colour implies that the registration application is pending for processing or pending for order.
- Clicking proceed will send two different OTPs on your email address and mobile number.
- On the next page, enter the OTP received on your mobile in the Mobile OTP field and the one received in the Email in the Email OTP field and click Proceed.

- This will generate a temporary reference number known as TRN which will be sent to the registered email address and mobile number of the taxpayer.
- Note down this TRN carefully and click on Proceed.
- The portal will take you to Part B of registration application which you can see in the Registration Part B video.
- Kindly note that the TRN remains valid for 15 days from the date of its generation and Part B of the application should be completed within this time.
- This completes Part A of the registration application.

So, friends, we have seen part A for registration process and we'll move further for part B. So again, if we go to help and taxpayer facility, we'll click on GST knowledge portal. I am repeating it for your convenience and we'll see registered with GST and then applying for registration as a normal taxpayer. and we have completed this slide so far and now we'll go for part B of the application for registration with the GST portal.



In this video, we will learn about Part B of the registration process on the GST portal for normal taxpayers. Registering with GST is a simple two-stage process consisting of Part A and Part B. After generating TRN in Part A, this video will now introduce you to Part B of the registration application.

- To begin, access the GST portal www.gst.gov.in.
- From the home page, open the Services menu.
- Click the Registration category and select New Registration option.
- Select the Temporary Reference Number option and enter TRN which was generated on submitting Part A of the registration application.
- Enter the CAPTCHA as you see and click Proceed. This will trigger an OTP.
- Enter the OTP received and click Proceed.
- Notice the status of the saved registration application shows as draft. You get 15 days to fill and complete this application from generation of TRN.

- Go ahead and click the edit icon. The registration application form with various tabs is displayed and it has multiple sections with each section containing multiple fields that need to be filled up.
- Make sure to fill up all the mandatory fields.
- In the business details section, provide the basic details of your business.
- Enter your trade name and select your constitution of business.
- In case you are applying for registration as a casual taxable person, select Yes.
- Enter the period for which registration is required.
- In the table for estimated supplies and estimated net tax liability, enter taxes and CESS in the respective rows and generate the chalan to pay the liability.
- If you wish to opt for the composition levy, select 'Yes' in the option for composition field. Else, select 'No'.
- If you selected 'Yes' for composition levy option, select the category of registered person and then accept the declaration for composition levy by selecting the box.
- If you select the category of registered person as manufacturers other than manufacturers of such goods as may be notified by the government for which option is not available, a confirmation screen will appear.
- Select the checkbox to confirm that you are not in the business of manufacturing of any of these commodities and click confirm.
- If you are registering voluntarily, select Voluntary basis.
- Select SEZ unit under Reason to obtain registration in case you want to register as SEZ unit. Enter the required SEZ details.
- If crossing the threshold is the reason to obtain registration, enter the date of commencement of business and the date on which liability to register arises.
- In the 'Indicate Existing Registration' section, enter the required details.
- In the Upload Document section, upload a document related to constitution of business. If your constitution of business is proprietorship, you need not upload any document.
- Click save and continue to save this information.
- Notice that the business details section color has now changed to blue and also has a check mark on it indicating the section is filled with all the required information.
- You can now navigate to any section of the application and start filling the information.
- In the Promoter or Partners section, enter the personal information. Then, continue to Identity Information.

- Enter your name as spelt in the PAN card.
- In case of identity information, if you select 'No' for 'Are you a citizen of India', the passport details will become mandatory and PAN details will become optional.
- In case of Director, enter the Director Identification Number allotted by the Ministry of Corporate Affairs.
- Now enter details in residential address for the partner or promoter. Country will be selected as India by default.
- Entering the zip code, also commonly known as PIN code, will auto-populate state, district and city or town or village fields. Further, add details in rest of the fields to provide complete residential address.
- In case the taxpayer is a foreign national, the address details have to be entered manually. You can select the address from the locate your address field on the map. On typing the address, you will be suggested a few options. Select from the list and click the confirm button. The pin on the map can also be moved to the appropriate location. Click the confirm button once the pin has been placed at the correct location. Based on the selection of the address, a few fields under residential address will be auto-populated. The residential address section can be edited manually even after it has been auto-populated.
- To change the address, the user can click the Reset Address button.
- Similar map features are present in the Authorized Signatory, Principal Place of Business and Additional Place of Business tabs.
- Next, upload the required proof of details along with photograph. Make sure the photograph and proof of details are in JPEG format and as per the size as specified on the portal.
- In the Other Information section, select the slider to Yes in case this person needs to be the authorized signatory also. Let's keep it as No for now. Click save and continue to move to the next section.
- The next section allows entering the details of authorized signatories. Select primary authorized signatory and enter relevant personal information. The primary authorized signatory should be a citizen of India. Provide identity information, residential address with PIN code. Upload the required proof of details of authorized signatory along with photograph. Make sure the photograph and proof of details of authorized signatory are in JPEG format and as per the size as specified on the portal.

- You can add up to 10 authorized signatories including the primary authorized signatory by clicking the Add New button and adding the details.
- Click Save and Continue to save this information.
- In the next section, you may add information about any authorized representative if desired. If you select Yes, Choose the type of authorized representative.
- Authorized representative can appear on behalf of registered person during any proceedings. In case you select GST practitioner, enter enrollment ID and all details of the authorized representative will be auto-populated from the GST portal.
- In case you select other, enter details as required. Else, you may skip this section and move to the next, i.e. Principal Place of Business by clicking Save and Continue.
- Here, in the Principal Place of Business tab, provide the address of your business premises. Center and state jurisdiction will be auto-populated based on the address. In case it is more than one, you have to choose one of those. The contact information of the given location. Nature of possession of the premises like shared, sublet, etc. Upload the documents that support the information you entered. Make sure that the document is in PDF or JPEG format and size is as specified on the portal. In case the principal place of business is neither on rent nor on premises, select the Others option and upload a No Objection Certificate (NOC) from the owner of the premises.
- Next, enter the nature of your business. Notice that you can add more than one activity in Nature of Business Activity section.
- If you have an additional place of business in addition to the principal place of business, i.e., you carry out business from multiple premises, select Yes and then Save and Continue. You can add more than one additional place of business by clicking on Add New button. Address proof is also required for additional place of business.
- Move on to the next section of goods and services related information. In this section, provide information about up to five primary goods and services that you supply. Enter the name of the goods and services and the HSN Harmonized System of Nomenclature code will be displayed.
- In the next section, you may provide any state-specific information if desired. Else, you can skip this section and move on to the next section of the application i.e. Aadhaar Authentication.

To view steps to furnish information for Aadhaar Authentication and Verification tabs, check our next video on Aadhaar Authentication.