

## INTRODUCTION TO GST

### OVER VIEW OF GST PORTAL- PART-5

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#### Week 09

#### Lecture 36

Then again coming to ledgers. Here is now electronic credit ledger. So again in electronic credit ledger I have liability of 438. I have balance of 438. This is credit ledger. Means ITC available to me as on 21st June is 438. So I can see this electronic ledger over here by selecting the period also. So if I select period from 1st April till 15th of June. So here is the ledger and it is showing the transactions taken place.

Sr. No.	Date	Reference No.	Tax Period, if any	Description	Transaction Type (Debit/Credit)	Credit / Debit (₹)					Integrated tax (₹)
						Integrated tax (₹)	Central tax	UT Tax	Cess	Total	
1	-	-	-	Opening Balance	-	-	-	-	-	-	0.00
2	17/04/2024	AA040324033480T	Mar-24		Credit	714.00	72.00	72.00	0.00	858.00	714.00
3	17/04/2024	D10404240003204	Mar-24		Debit	714.00	1,446.00	0.00	0.00	2,160.00	0.00
4	14/05/2024	AA040424023286L	Apr-24		Credit	26.00	72.00	72.00	0.00	170.00	26.00
5	14/05/2024	D10405240001405	Apr-24		Debit	26.00	2,674.00	0.00	0.00	2,700.00	0.00

So when it says on 17th of April, there is a credit entry means I have deposited or credit is given to me. Credit is given to me because of my purchases. So whatever purchases I made this was related to interstate transaction and this 714 rupees were given to me on my purchases. Because my supplier has filed return and this entry appears in my GSTR-2A or 2B and finally it comes to this ledger and it shows it is balance available to me for the payment of taxes. And 72 rupees is in CGST means there was an intra-state transaction during this period. 17th of April there was an intrastate transaction where 72 rupees CGST, 72 rupees SGST was charged by my supplier. When I paid this amount to him, he filed return, and amount appear in my 2A

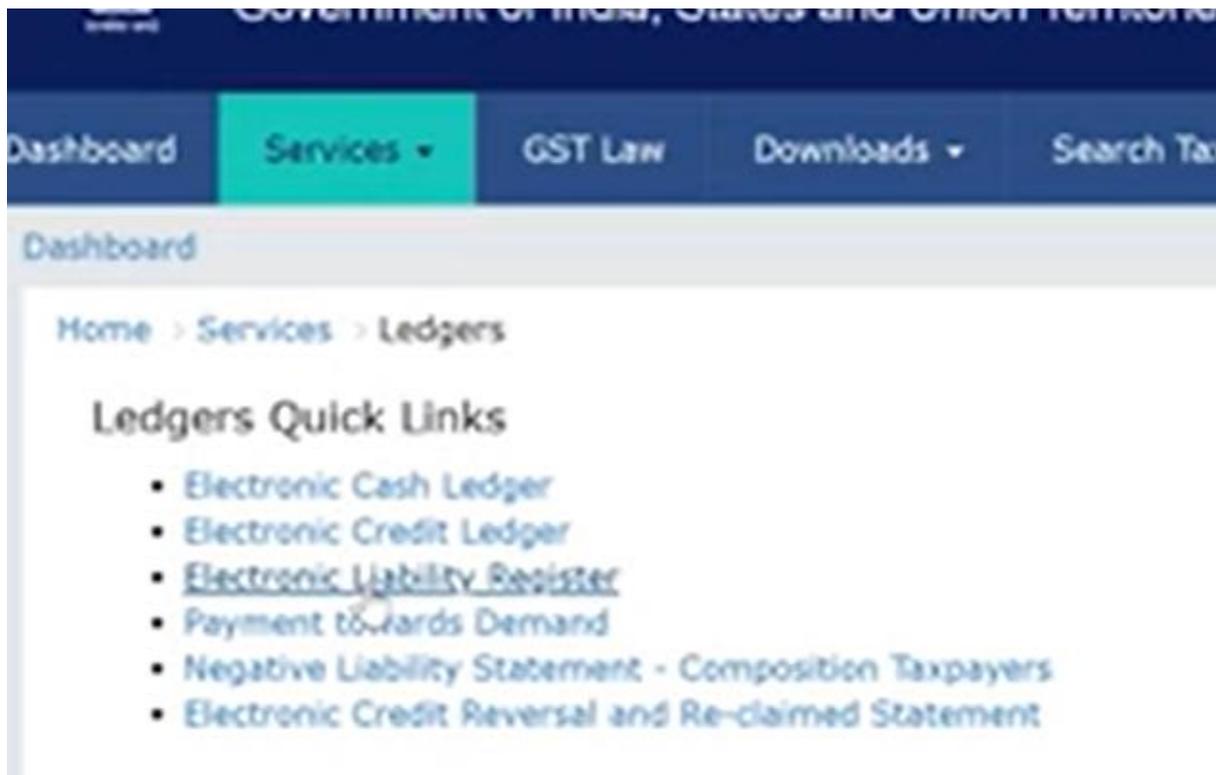
2B and based upon that I also file my return 3B and so on, and it is appearing over here. So total amount of credit available to me is 858 rupees. So 858 rupees credit balance available to me. Moving further, here opening balance means I have selected the period from 1st April 2024.

Tax Period, if any	Description	Transaction Type (Debit/ Credit)	Credit / Debit (₹)					Balance (₹)				
			Integrated tax (₹)	Central tax	UT Tax	Cess	Total	Integrated tax (₹)	Central tax	UT Tax	Cess	Total
-	Opening Balance	-	-	-	-	-	-	0.00	6,925.00	6,925.00	0.00	13,850.00
1-24		Credit	714.00	72.00	72.00	0.00	858.00	714.00	6,997.00	6,997.00	0.00	14,708.00
1-24		Debit	714.00	1,446.00	0.00	0.00	2,160.00	0.00	5,551.00	6,997.00	0.00	12,548.00
1-24		Credit	26.00	72.00	72.00	0.00	170.00	26.00	5,623.00	7,069.00	0.00	12,718.00
1-24		Debit	26.00	2,674.00	0.00	0.00	2,700.00	0.00	2,949.00	7,069.00	0.00	10,018.00

So I am having balance from previous year also. So, this much amount was already available with me and this is added further to my balance. So, now my balance is 14708. So, this amount is available because I have purchased things or inputs I have availed and that's why this credit has been given to me because my supplier has filed the returns and so on.

So, here the next entry is of debit. Debit entry means I have used this balance available to me for payment of my taxes my outward tax liability. So it means here my liability was 714 rupees for IGST, 1,446 rupees for central GST. So I have paid this amount from here and total amount I have paid 2160 and now my balance with GST portal or my in credit ledger has reduced to 12,548. And going further this again on 14th of May. Date is 14th of May; on 14th of May there was some transaction from my side. I have purchased something and for which I got this much of credit. So 26 rupees, 70 rupees, 72 rupees, means 170 rupees, I got credit to my account because of my purchases. And my balance of credit balance has gone up further and now at this point of time I am having available credit with me that is 12,718. And now again I am debiting this amount for payment of my taxes. So here 26 rupees I use for IGST payment and 2674 I use for payment of CGST. So total amount I paid is 2700 rupees and now my credit balance has reduced to 10,018 rupees.

So this way friends whenever you have any purchases you get ITC credit. It is mentioned as credit and credit given to me. My available balance is increased and when I use this by this debit entry it will get reduced. So this way this credit ledger is maintained and it is maintained for all the years and period for which I am filing my returns. So you can download this in excel also. You can download it as pdf file also and you can keep this in your record.



Now further electronic liability register. So there is a register or ledger you can say which shows my liabilities to be paid under GST. So if you have liability related to return means your outward supplies or if you have any liability other than returns means if any department has issued some notice or order or find something against you and they are demanding tax from you. So return related liabilities. Again we have to select time period which month you want. So let's see if it is for March. We can check it for April. So here are my liabilities. So this ledger is maintained for all my liabilities and balance available to me also. So ledgers we have seen.

Then returns when you file returns like GSTR-1, GSTR-2, GSTR-3b and so on. So let's see how it looks like when we go for returns. So going to return dashboard. So 2024-25. Let's talk about this quarter and my return is for April. So, friend, this is GSTR-1 because I have opted for GSTR-1. So, when you are going to file return like this, select financial year, then for the quarter and in quarter for which period, which month you want, means which tax period.

**File Returns**

GSTR-2A can now be downloaded in excel/CSV format for your reference and further use. Nil //

Indicates Mandatory Fields

Financial Year\* 2024-25 Quarter\* Quarter 1 (Apr - Jun) Period\* April **SEARCH**

You have selected to file the return on monthly frequency, GSTR-1 and GSTR-3B shall be required to be filed for each month of the quarter.

**Details of outward supplies of goods or services**  
GSTR1

Status- **Filed**

**VIEW** **DOWNLOAD**

**Auto Drafted details (For view only)**  
GSTR2A

**VIEW** **DOWNLOAD**

**Auto - drafted ITC Statement for the month**  
GSTR2B

**VIEW** **DOWNLOAD**

So, April is the tax period for me for filing GSTR-1. This return has already been filed and we can view the file return. So, friend, these are the windows to be filled. So, there are 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13. So 13 columns I have to fill. There is no necessary that every column is relevant to me. There may be some NIL columns also because it happens/depends on the business nature. If any column is available or applicable to you or not. So this column is applicable to everyone, every business almost because this contains your sales details how much sale you have done how much goods you have sold or services have you provided.

4A, 4B, 6B, 6C - B2B, SEZ, DE Invoices **HELP** **C**

Recipient wise count

**ADD RECORD** **IMPORT EWB DATA**

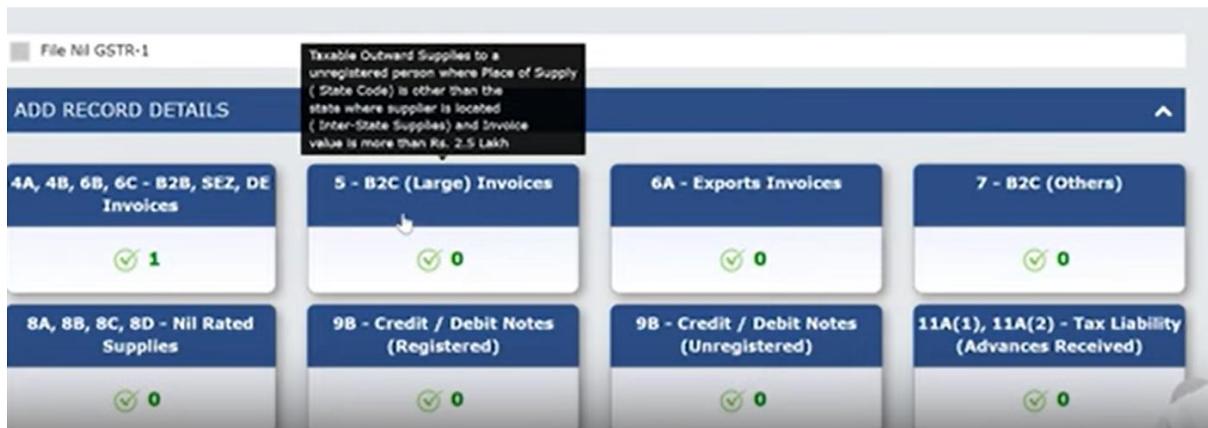
Record Details

Recipient Details	Trade/Legal Name	Taxpayer Type	Processed Records	Pending/Errored Invoices	Add Invoice
02AAA@5991J1Z0	BAIKUNTH RESORTS PVT.LTD.	Regular taxpayer	1	0	<b>+</b>

**BACK**

So if we click on this, it looks like this. So here we have raised an invoice to this party, single bill and you can add invoices further over here. So here you have to add one by one. So, if you have 100 invoices, you have to add or upload one by one all these invoices or other way you can use offline tool or you can have better software for uploading data at GST portal. So, this

is your first window in which you have to show your sales.



So, column 4A, 4B, 6B that is related with your export, then B2B transactions, SEZ or deemed exports, all details are over here. Then B2B, B2C means if you have selling goods to unregistered person and they are in the category of large taxpayer. Large taxpayer, the large consumer means if their invoice value is more than 2.5 lakh rupees. So, here comments are there. Taxable outward supply to unregistered person means the person who doesn't have GST number where place of supply is other than the state where supplier is in the location. So, if you are sending it to other location, other state, to unregistered person, you have to mention over here the detail of that person.

Then export sales. So whatever exports you are doing. So for domestic market, you have to use these two columns. And for export, you have to use this column. So you have to segregate your sale into domestic sale, interstate sale or exports. So export sales has to be mentioned over here only. It should not be mentioned over here or here because otherwise then refund will be stucked off.

Then B2C transactions means where you are selling goods to unregistered person where the value of invoice is less than 2.5 lakh rupees. You will have to put the details over here. Here are NIL rated supplies in this column. NIL rated supply means which are exempted or non GST supplies. Means there are supply from your side but tax is not applicable on that.

Then debit and credit notes. If you are issuing debit or credit notes subsequently, after raising invoices you have to give a detail of all invoices and debit and credit notes over here. So it looks like this. When you will go because we have not upload any debit or credit note because there was no debit and credit note. So it is showing NIL record. The debit and credit note to registered person. Debit and credit note to unregistered person. You have to segregate data accordingly. Then tax liability for advances received. So friends, in case of goods if you have

received advance there is no need to pay tax on advance amount. But when bill will be raised definitely then at that point of time you have to pay taxes. But in case of services, if you receive advance, so in the month on which advance is received, you are supposed to pay tax. So you have to pay tax and give detail over here about advances received. Then advance adjustment; in previous window you are supposed to give advanced details and here when you are adjusting advance against any invoice you have to give details over here.

Then HSN wise summary. As I mentioned you that HSN is very very important for GST transactions. So you have to give HSN wise summary over here. So when you are selling goods it must be having some HSN code. So if you are using or you are selling goods in two or three HSN codes you have to give HSN wise summary over here.

Then it is asking for documents you issued means invoices you issued. So if you have issued invoices in a particular month from 005 to 95. So 91 invoices have been issued or 92 invoices have been issued you have to mention over here number of invoices issued during that particular month.

Then supply made through electronic commerce operator. So if you are also supplying goods to your customers through electronic commerce operator like amazon, flipkart and so on, you have to give that details separately over here. So this may be included over here, but you have to give details further over here so that the e-commerce operator can reconciled the returns easily.

Then supplies under section 9 subsection 5. This is another category of supply of goods or services in intra-state supplies where reverse charging mechanism is applicable or e-commerce operator is supposed to pay taxes. So that is to be declared over here if it happens to be a transaction under your business. So this way the total complete detail is there for GSTR-1 which is monthly return for a normal taxpayer and then you can submit this by having review of these and resetting. If there is any change then view summary option is there you can view this statement whatever you have prepared.

So this way all details are captured and you will see that in GSTR-4A all your taxable supplies. Then here again B2B, under reverse charge, taxable outward supply, inter-state, exports, supplies to SEZ units, deemed export, taxable supply, net of debit credit notes, NIL rated supplies, amended to the. Means whatever debit credit note you have issued, amendment taxable outward supplies. This way all data has been captured and shown over here in very systematic way so that it can be reconciled at any point of time. So here HSN code wise

summary is there. And documents issued by you are mentioned over here and this is a complete summary of a GSTR-01. You can download this pdf file also for your own record and this way this GSTR-01 is completed and you can file this statement over. Because it is already filed, so it is not giving me the active window over here.

And when you will click this then you have to identify the authorized person for that return and then when you click the name of that person then OTP will come on registered mail id or mobile number and after giving this OTP you can submit this return. This way GSTR-01 is complete. Going back to main screen. So this is again GSTR-01, again we have to go back. So, same way friends if we want to see GSTR 3B because GSTR 1 and 3B both are connected slides returns. So, GSTR 1 we have already filed. GSTR-2A is available to me to see my procurements my purchases. GSTR- 2B will also show me my purchases. So here if I view this 2B, so it will be like this, so here credit balances are available and here the detail of the suppliers. So if you click over here you will get B2B transactions, you will get to debit notes documents of e-commerce operator, amended invoices and so on.

So this way you will get the detail of your suppliers and if there is a supply from ISD it will be depicted over here. Inward supply liable to reverse charge where you have to pay tax. So it's a part of my tax liability. If I have to pay a tax under reverse charge then import of goods also because in case of imported goods tax is payable by the importer. So we have to fill the detail or we have to get or we will get the details over here for imported goods. So this way my GSTR-3B will be identified or worked out. So here I have already filed my 3B. So it gives me here tax on output supply and reverse charge. So this is my actual tax liability on my sale and on reverse charge basis if I have received any goods or services.

Click here for system generated documents for GSTR-3B Help Manual

Details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provisions in IGST/UTGST/SGST Acts

3.1 Tax on outward and reverse charge inward supplies		3.1.1 Supplies notified under section 9(5) of the CGST Act, 2017		3.2 Inter-state supplies	
Integrated Tax	Central Tax	Integrated Tax	Central Tax	Taxable Value	Integrated Tax
₹2,700.00	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
State/UT Tax	CESS (₹)	State/UT Tax	CESS (₹)		
₹0.00	₹0.00	₹0.00	₹0.00		
4. Eligible ITC		5. Exempt, nil and Non GST inward supplies		5.1 Interest and Late fee for previous tax period	

Then supply notified under section 9(5.) Again intra-state supplies. Where I am supposed to pay taxes. Then inter-state supplies and the tax liability on that. Then eligible ITC. So based

upon my 2B, based on my 2A, based on my purchases, I will work out my eligible tax ITC available to me. So if I click over here, it shows me data this way.

Import of goods; If we have imported the goods what is my ITC available to me. If I imported some services what is available to me. Inwards supply liable to reverse charge. If I pay tax on reverse charge basis I am eligible for ITC. Then inwards supply from ISD the ITC available to me and in other normal circumstances whatever ITC is available to me. So this portion shows you the gross amount of ITC available to you. So based on this I have to identify if there is no eligibility for me means section 16 or section 17 conditions are not fulfilled if then definitely ITC is not available to me. So I have to reverse ITC over here. So net ITC available to me for payment of taxes will be depicted over here and other details given over here. There was one condition under section 16 that if you don't pay to your supplier within 180 days you are supposed to reverse your ITC. And once you paid the payment to your supplier you can reclaim it. So such type of transaction has to be reported over here.

So this way your 3B will be worked out and you can go further. So after calculating your ITC then now here exempted and non-GST supplies are there. Then detail will come over here. If any interest is to be paid by you for delay payment or for delay taxes you have to mention over here the interest and the late fee. And then payment of tax. Actually here I have paid 2700 rupees through my credit balance available to me. If I pay tax by cash then it will appear over here. Before paying that I will have to raise chalan and then it will be paid and it will appear over here when it will be set off while filing 3b. So this way this return is filed. I can download this 3B over here and same way when I will submit for filing OTP will come and after giving OTP this return will be submitted to GST portal. So this way my sale outward supply and my tax liability will be met and matter will be over for that particular period.



Here friends payment window is there so you can create chalan, save chalan, see the history of chalan like this everything is user friendly. There is no issue in that. Then this window is also important. User services. Here if you have submitted any application to GST portal, you can see your saved application, view the download certificate. If you want to see the certificate of your GST number you can view it from here. If you have submitted something, you can see from here also.

Holiday list is given. Letter furnish undertaking. This document is used by exporters. So, whenever you are going to export something, you are supposed to declare your export details over here under this. Then locate GST practitioner. If you want to meet or you want to hire any GST practitioner, data will be available over here. ITC-02; This is relating to pending action. Cause list.

My master. It is detail of the person. My application. View notices. If department has sent you any notice, you can always see the notice or order from here. And if you want to make or you want to get HSN code of any particular product, you can search over here. Then your feedback can be seen here.

View my submitted LUT. If you have filed a LUT with the department online for export of your goods or services, you can see the status over here. You can engage the GST practitioner. View additional order and services if any. Communication between the taxpayer; you can communicate to the taxpayer or to the different vendors through GST portal over here. So this way facilities are given.

Then for refund; if you are exporter and you want refunds, you can always have this window in use and you can file your application for refunds and it can be tracked also. Then e-way bill system. As I mentioned that whenever there is a movement of goods e-way bill must be there and you can go through this e-way bill system and it has separate portal also. And track your application whenever you have filed any application you can track the same from here. So this way friends this is a total working of GST portal having different different facilities over here and this is very important from newcomers point of view, new starters point of view. They can get the help for their practice and otherwise and make a use of GST in their daily life. So this way this GST portal works and it is going to be very very helpful for all of you and if you go by first understanding the law and then operate or use this GST portal it will be very very helpful for you. So you after that you can log out from here. And it is over and all about GST portal.

So friends after going through GST portal we also have other portal. So now next coming to GST council.

# GST Council Portal



So I told you that GST council the decision making body comprising of all states and central government and they analyse the things, analyse the issues related to industry and commerce and take final decision and then recommend their suggestions and recommendation to parliament for making law.

So this GST council plays a very vital role in execution of GST or for regulation of GST provisions. So this portal of GST council looks like this and if we go live on this by logging into GST portal we can have better idea. So friends, we have GST portal over here. So there is a link given at the end of this portal to GST Council. So this is about GST Council. And we can assess from here. So friends, this is portal of GST Council. So, what we need to know about GST Council? Everything is mentioned over here.

Group of ministers which are looking into various issues as come to them from GST point of view. Then group of ministers, constituent committees, newsletter, press release given by GST Council, useful links to CDIC or Director of Department of Revenue. RTI archives and tenders and so on. So here for GST help they have given GST at a glance. About GST everything is given over here. And grievances about GST are addressed over here. And this window of GST knowledge. Ppts are available on GST which are useful for you people, you can refer these ppts for knowledge sake. And if you go through this window they have given so many ppts on GST. So these ppts can be used for your purposes to understand GST in better way. So these ppts can be referred and apart from that you have some more ppts over here on important decision taken by GST council. So GST knowledge. PPT in English/in Hindi are available there.

GST updates. So there is if there is any update. So they have segregated all these updates year wise for the convenience of the users. So for all latest updates year wise, you can go through this window and it will be helpful for you.



Then GST concept and status what we have already studied it is again given over here and you can go through and keep one thing in mind that because GST is being changed on regular basis, being amended on regular basis so you have to refer only latest provisions otherwise you may get confused. Then FAQs are there. E version of GST flyer is there. There are small small notes given in these flyers. They are beautiful to see. And it will be easy for you to understand the things.

So here there is a flyer about fake invoice. So when you click over here. Though this is due to some technical issue. It is not working. Anyway you can go some other flyer also. Some technical glitch is there. But don't worry. It will be available to you for your easy understanding of the GST. Then friends here the law of CGST. So if you want to read CGST Act you can go over here. So instructions issued by GST council on CGST Act.

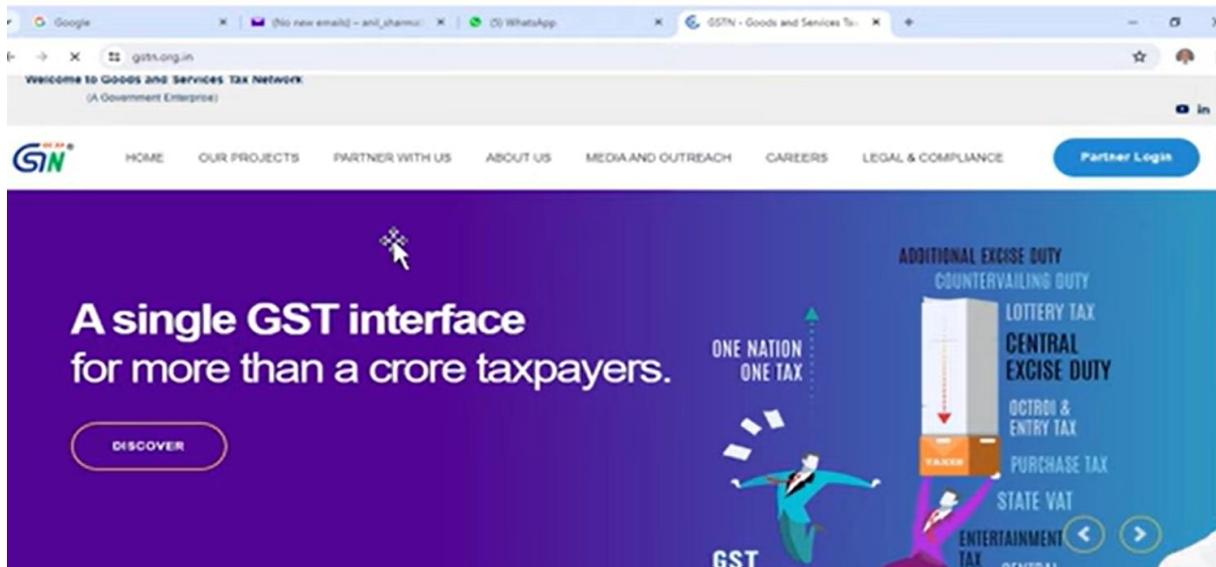
This is CGST Act itself which I showed you in one of my slides. Then rules there to. Then notification issued under CGST Act so far. CGST circulars issued to the government officers, then instructions and guidance given to CGST officers, then order passed by the authorities under CGST Act. Similarly friends we have over here IGST Act for all interstate transactions and import export. IGST is applicable. So here Act itself is given with all amendments, then rules there under and the notification issued under IGST Act. Similarly friends we have six union territories in India. So each union territory has its own GST. So the act of the respective union territory is available over here at GST council portal. Similarly state-wise GST Acts are available over here. So you can refer act of each state because there are some changes or some differences are there from state to state because considering their geographical conditions and

other things especially in case of registration and all. So, you can refer respective states GST over here.

Then compensation CESS is there, as I told you that when GST was brought into India, then states were given confidence and assurance that their loss will be compensated. So, that act is over here, how their loss can be compensated. Then GST rates for different services and different products or goods are available over here. So, if you want to know GST rate at any goods or services, you can refer this window and you can have booklet also and ready reckoner also for goods as well as for services. so it is very convenient for everyone every stakeholder to refer these things for their practices. Then GST council meetings; so there are many council meetings that have been held since GST is introduced. Almost 51 or so council meetings have already done. So what agenda were taken, there what discussions were taken there in GST council they have been made available to the stakeholders for their convenience, so that they can refer things for their use uses so each every each and every minute is available over here for researchers for students and other people.

So for contact purposes complete address or email id is available and you can always have a contact with GST council and if you want to give any suggestion regarding GST you can send your suggestions to their mail id or telephone numbers and it will be helpful for everyone. So friends this is GST Council website which is useful, having knowledgeable things and it helps a lot to all of us. So friends if you see over here about GST Council backgrounds they have given a write-up for our benefit and also given the basic features of GST as we discussed in basic concept of GST. So you can have a reference of these notes for better understanding of GST. You have sufficient material to go through to understand GST and practice GST.

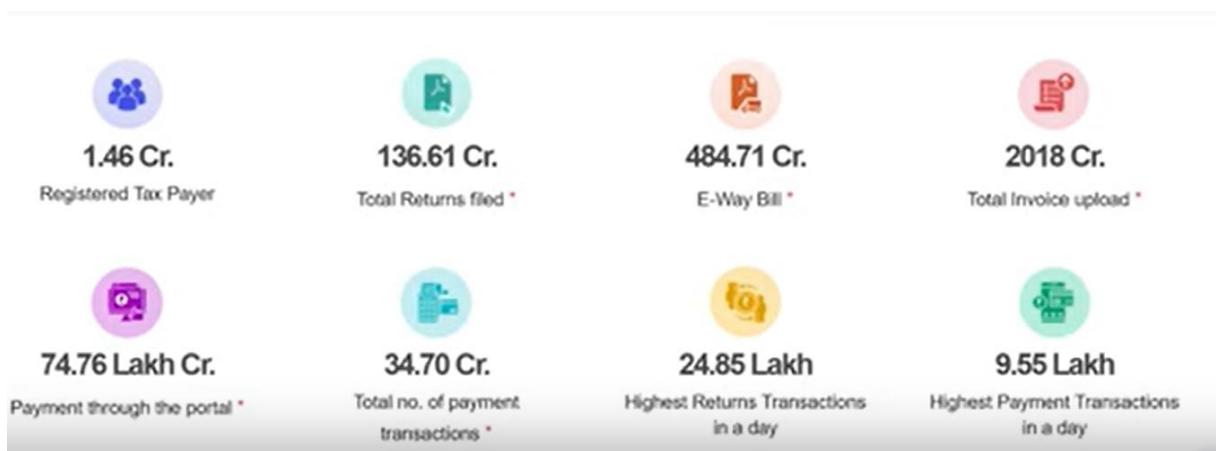
# GST Network



So apart from this we have another portal with us that is GST network. So I told you that this GST network is a company which is responsible to run GST portal so let's see how their portal looks like and what information available to us on GST network. When we want to go to GST network.

[www.gstn.org.in](http://www.gstn.org.in)

So, friend this is portal for GSTN which is responsible for smooth running of GST portal. So here is a home page of GSTN and it gives you a small presentation about their working and the projects they are handling. GST is one of their main project. E-way bill another project they are handling. Then e-invoicing system they are handling and TINXSYS about this whole process they are undertaken for this.



So, there is small data given by them regarding their taxpayers, total returns filed so far, e-way bills generated so far, total invoices uploaded like this. So, these data or things give them confidence on GST council working and also smooth running of GST portal. So they have talked about their projects about GST, E-Way Bill invoice, TINXSYS, invoice incentivisations. Then they also have some partners with them to execute the things. So they talk about their vendors, SDS, GSPS, accounting billing software, IRPs, accounting aggregators like this.

About us; they are telling something about them. So if we click over here, they will tell you their story and it is a small video available on their portal and they talk about their total operations and how they come into picture. They tell you everything about them and they also talk about their leadership who are the people those running the show and this is their top management and people responsible for GST portal and other services being given to the stakeholders. Further friends we have committees also for their organization. Then organization structure is given. So on top there is they have Chairman, then CEO, then other people in line. Then media about GSTN and what they think on that, then career opportunities available at GST, GST in office, then legal and compliances about GSTN operations.

So if their are partners like vendors and all, they can log in over here and go through the details, whatever they are doing with GST people. So here technology backbone of GST in India, as we mentioned, they have small presentation on this and we will run this presentation for you.

There's a lot of buzz in the corridors of commerce about the advent of this special purpose vehicle to harmonize the complex world of India's indirect tax regime. A not-for-profit, non-government, a private limited company, GSTN was incorporated on the 28th of March 2013. GSTN, the Goods and Services Tax Network, is a special purpose vehicle, a G2B IT platform, whose mission is to implement Prime Minister Narendra Modi's vision of a Digital India.

Hence, GSTN's mission is to provide a reliable, efficient and robust IT backbone for the smooth implementation of the Goods and Services Tax (GST) system. For this to happen without a hitch, Team GSTN, comprising of a rich repertoire of experienced persons with sound administrative and technological background provide dynamic leadership. Three dedicated teams of GSTN for technology, support and services ensure a smooth execution of GST across country via GST portal. GST, which rolled out from the 1st of July 2017, integrates many stakeholders for compliance of indirect, central and state taxes into a broad-based comprehensive single window for single tax system, thus integrating India in true sense from

Kashmir to Kanyakumari. GST Portal developed by GSTN is the gateway to enter the virtual cosmos of goods and services tax.

It will function as the unified front end of the overall GST IT ecosystem for all indirect taxpayers across India. This innovative platform that can be accessed by myriad devices like desktop, laptop or even smartphone without any worries, because GSTN is a highly secure system. So far, millions of taxpayers of earlier indirect tax regimes as well as new taxpayers have registered on the GST portal. GSTN is also developing complete back-end system for the tax administrations of 27 states and union territories for carrying out functions such as registration, approval, assessment, audit and adjudication etc. A safe and secure ecosystem of data transfer protocol has been created through Application Programming Interface, API.

Apart from this, the accounting authorities of center and states are also integrated with GST systems for reconciliation, accounting, fund settlement, etc. The success of GSTN lies in making GST portal applications easy and convenient to use by the users. An effective outreach program is implemented on regular basis. Webinar, workshops for stakeholders, training sessions of master trainers and tax officials are being organized from time to time. In case of any confusion or problems pertaining to GST filing, dedicated help desks are there for the timely assistance of taxpayers and for tax officials.

GSTN has created first of its kind platform in the world to ensure the smooth digital transformation from a complex indirect taxation system to a simpler GST. One nation, one tax. GSTN; making GST happen.

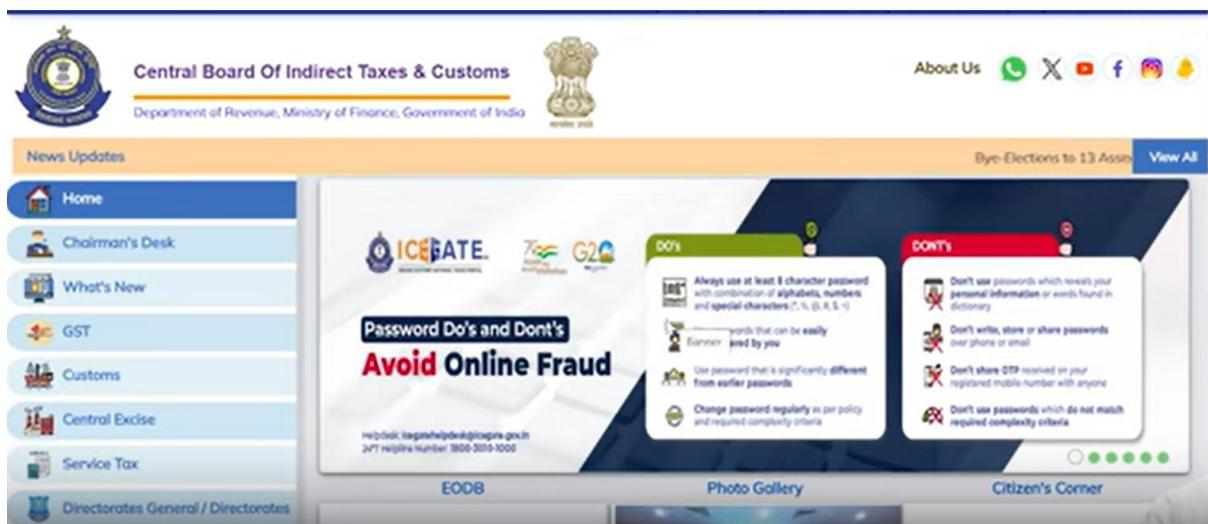
So friends, after going through the operations of GSTN and also we have seen GST portal and also GST Council working and their knowledge sharing series at their portal. Also we have another department that is main department of Government of India that is Ministry of Finance under which all these GST operations are being handled or regulated.

# Other Portals

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

So Ministry of Finance is the main ministry under the leadership of central government and they run the show and they collect revenue for the development of the country. So the ministry of finance collect direct taxes like income tax, wealth tax and all, and also they collect indirect taxes like GST, custom and all. So after collecting these taxes they put this money for the development of the country and the society at large. And under this ministry we have central board of indirect taxes and custom which is the department looking after indirect taxes like GST and custom. So they don't handle income tax matters for income tax we have central department that is board of direct taxes. So here we have Central Board of Indirect Taxes and Custom. So they are the basic departments of Government of India responsible for everything as far as indirect taxes is concerned. So you can always have a look of these departments or their portal also because they also carry very important information for stakeholders.

So we can also have a look of website of Central Board of Indirect Taxes and Customs. So, here we can have Central Board of Indirect Taxes and Custom website.



So, this is the main department of Government of India under Ministry of Finance which handles the affairs of GST and other indirect taxes. So, here again we have home page for them, then Chairman Desk, what's new and what is the update about the indirect taxes, then GST. It's linked to GST portal, then customs, then central excise because on some of the products, central excise is applicable, though GST is introduced, but still central excise and service tax matters are still there.

So we have to see that also from indirect taxes point of view, then director of general and directorates of different departments under Ministry of Finance and Central Board of Indirect Taxes, then ITI and stakeholders, taxpayers window. So this is also important. And you can always have access to this and you should go through these windows because these are very, very important. And also they have given some important link to different departments. So here India tax e-filing, that is income tax portal, then India code portal, the different portals they have given of government of India, which are important from customer's point of view, from consumer's point of view.

So we can always view these websites. So this is given all new about developments taken place in India, ministry of finance. So friends this is all about GST portal, which include GST portal, GSTN portal, GST Council, CBIC portal, Ministry of Finance portal. So, these are basically portals which are useful for people those are dealing with GST and we must visit these portals on regular basis to get the updated information and accordingly we can practice our GST. So, this was all about GST and its related provisions and how it introduced in India. And if you go with the details available to us on a regular basis, I can say that you can be a good tax practitioner or tax consultant in the society.

With these words, we wish you all the best and wish a healthy life also. Thank you. Thank you very much.