



Webex with States

GSTN Team

**Venue: GSTN
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Cancellation of Registration





Cancellation of Registration

Cancellation of Registration by a taxable person implies that the taxable person opts to give-up his/ her registration.

Reason for Cancellation of Registration

Discontinuance of business / Closure of business	Ceased to be liable to pay tax	Transfer of business on account of amalgamation, merger, demerger, sale, leased or otherwise	Change in constitution of business leading to change in PAN	Voluntary registration, not commenced business within specified time	Taxable person no longer liable to be registered under GST Act
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Cancellation of Registration : Pre - Conditions

Taxpayer is registered with the GST system and has active GSTIN.

Taxpayer wishes to apply for Cancellation of registration.

In case the reason for Cancellation of registration is “amalgamation/ merger/ change in constitution”, the new entity (i.e. transferee entity) must be registered (valid GSTIN) with the tax authority and it should be mentioned in the form for cancellation.



Cancellation of Registration : Post - Conditions

ARN is generated on submission of the application form to track the status of application.

An SMS and email is sent to the primary authorized Signatory on successful submission of application at the GST portal.

The status of GSTIN is changed to 'filed for Cancellation'.

The application form data and documents will be forwarded to the concerned tax official having administrative authority over the GSTIN for processing.

Returns for Taxpayers





GSTR-4: Composition Taxpayer Return

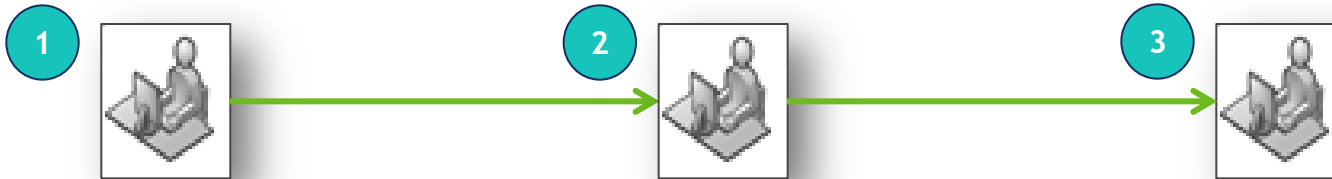
- Simplified Quarterly Return to be submitted by the Composition Taxpayer
- Similar to GSTR-2, details of inward supplies will be auto populated from counterparty GSTR-1 & GSTR-5 in GSTR-4A (equivalent of GSTR-2A)
- The composition tax payer will provide the summary of the outward supplies liable for composition levy
- Furnish invoice-level details of inward supply attracting reverse charge & those received from the unregistered traders including the details of services imported from outside India
- GSTR-4 needs to be filed even if there is no business activity (Nil Return) during the period of return
- *GSTR-4 for Jul-Sep must be filed using the offline tool available for download on the GST Portal*



GSTR-5: Non-resident Foreign Taxpayers

- Non- Resident Foreign Taxpayers shall be required to file their outward supplies statement GSTR-5 up to 20th of next month or within a period of 7 days from date of expiry of registration whichever is earlier
- Cannot avail ITC on local procurement
- Flow will be similar to GSTR-1 & so the GSTR-5 will auto populate GSTR-2A/4A/6A (and 2/4/6) of Receiver Taxpayers

Taxpayer's Interface: Track Return Status



Taxpayer logs into GST portal & clicks 'Track Return Status' in Returns section under the Services menu

Search page will allow taxpayer to search for Return through Status, Filing Period or ARN

Relevant result(s) are displayed & taxpayer can check the status



ITC 02

- Declaration for transfer of ITC in case of sale, merger, demerger, amalgamation, lease or transfer of a business under sub-section (3) of section 18.
- Transferee entity must be successfully registered under GST to transfer the credit.
- In the case of the demerger of a company, the input tax credit shall be apportioned in the ratio of the new assets of the units.



ITC 02

- Can be accessed from *Services* > *Returns* > *ITC Forms* > *ITC 02*

The screenshot displays the GSTN portal interface. At the top, there is a navigation bar with the following items: "Skip to Main Content" (with a magnifying glass icon), "A+", and "A-". Below this is the "Goods and Services Tax" header with the GST logo. A secondary navigation bar contains "Dashboard", "Services" (with a dropdown arrow), "GST Law", "Search Taxpayer" (with a dropdown arrow), and "Help" (with a dropdown arrow). The breadcrumb trail reads "Dashboard > Returns > GST ITC Forms". On the right side, there is a language selector set to "English". The main content area is titled "GST ITC Forms" and features two primary cards. The first card, "GST ITC-02", is highlighted with a red border and includes a "PREPARE ONLINE" button. The second card, "GST ITC-04", includes "INITIATE FILING" and "PREPARE OFFLINE" buttons. A small upward-pointing arrow icon is located in the bottom right corner of the main content area. The footer contains the text: "© 2016-17 Goods and Services Tax Network", "Site Last Updated on", "Designed & Developed by GSTN", and "Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+".



TRAN 02

- Form TRAN - 2 can be filed by a dealer/trader who has registered for GST, but was unregistered under the old regime. Such a dealer who does not have a VAT or excise invoice for stocks held by them on 30th June 2017, can use TRAN -2 to claim tax credit on the stock with them.
- Filing of TRAN-1 is a mandatory prerequisite to avail credit.
- Credit availed for goods held in stock that remain unsold by 31st December 2017 (within 6 months from appointed date) must be reversed.
- A manufacturer or service provider cannot file Form GST TRAN - 2.



TRAN 02

- It can be accessed from *Services* > *Returns* > *Transition Forms* > *TRAN 02*

The screenshot displays the GSTN portal interface. At the top, the logo of India is on the left, and the text "Goods and Services Tax" is in the center. To the right, there are links for "Skip to Main Content" and font size adjustments. Below this is a navigation menu with "Dashboard", "Services", "GST Law", "Search Taxpayer", and "Help". The breadcrumb trail reads "Dashboard > Returns > Transition Forms > TRAN - 2". A language selector is set to "English".

The main content area features a teal header for "Transition Forms" with three tabs: "TRAN - 1", "TRAN - 2" (highlighted with a red box), and "TRAN - 3". Below the tabs, the "TRAN - 2" section contains a search form with the following fields:

- Year** (Mandatory field): A dropdown menu currently showing "2017-18".
- Month** (Mandatory field): A dropdown menu currently showing "December".
- SEARCH**: A blue button to execute the search.

A legend indicates that a red dot next to a field name signifies a mandatory field. At the bottom of the page, there is a footer with copyright information: "© 2016-17 Goods and Services Tax Network", "Site Last Updated on", and "Designed & Developed by GSTN". A note at the very bottom states: "Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+".

Refund





Module Objectives

After completing this module, you will understand:

- Refund on Account of Export of Goods (With Payment of Tax)
- Refund of ITC paid on Exports of Goods and Services without payment of Integrated Tax
- Refund of Excess amount from the Electronic Cash Ledger
- Refund application as recipient of deemed export supplies
- Refund on Account of ITC accumulated due to Inverted Tax Structure





Refund on Account of Export of Goods (With Payment of Tax) - Conditions

Filed GSTR-1,
providing Export
details in Table 6A
of GSTR-1 along
with Shipping bill
details having
Integrated Tax
levied

Filed GSTR-3B of
the relevant tax
period for which
refund is to be paid



Steps to Claim Refund on Account of Export of Goods (With Payment of Tax)

1. **File GSTR-1** and provide Export details (Table 6A) along with Shipping bill details having Integrated Tax levied.
2. **File GSTR-3B** of the relevant tax period for which refund has to be paid
3. **GST Portal shares the export data** declared under GSTR-1 along with a validation that GSTR3B has been filed for the relevant tax period with ICEGATE.
4. **Customs System validates the GSTR-1** data with their Shipping Bill and EGM data and process the refund.

The taxpayer is not required to file separate refund application in this case and Shipping Bill itself shall be treated as refund application.

5. Once the refund payment is credited to the Bank account maintained with the ICEGATE/ Customs of the taxpayers, the ICEGATE system will **share the payment information with the GST Portal** and the GST Portal in turn will share the information through SMS and e-mail with the taxpayers.



Refund of ITC paid on Exports of Goods and Services without payment of Integrated Tax - Conditions

GSTR - 1 for the month of July or Table 6A of GSTR - 1 for subsequent months must be filed. Since filing of GSTR 1 for August, September, October, November and subsequent months are being enabled shortly, filing of Table 6A of GSTR1 would be discontinued w.e.f. GSTR1 filing.

Shipping bill no. & date should be mentioned in Table 6A of GSTR - 1 and IGST amount should be mentioned.

GSTR - 3B for the relevant tax period should have been filed

IGST amount to be paid should be shown under Table 3.1(b) of GSTR - 3B, which must be equal or greater than the IGST amount shown to be paid under Table 6A GSTR- 1.

The Invoice details given under GSTR - 1/ Table 6A of GSTR - 1 and given under shipping bill should be the same.



Refund of ITC paid on Exports of Goods and Services without payment of Integrated Tax : Demonstration Using Application





Refund of Excess amount from the Electronic Cash Ledger- Steps

1. Balance in the cash ledger should be sufficient



2. File RFD- 01 A and select the reason of Refund as 'Refund on account of excess balance in cash ledger'.



3. Mention the amount of refund to be claimed in RFD- 01A and submit the form.



4. Once Application Reference Number (ARN) is generated, take a print of ARN and submit to the Jurisdictional Authority manually.



Refund of Excess amount from the Electronic Cash Ledger: Demonstration Using Application





Refund application as recipient of deemed export supplies- Conditions

Active GSTIN during the refund application period

Balance in Matched ITC (Electronic Credit Ledger) / Electronic Cash ledger must be greater than or equal to the amount of refund claimed,

Filed GSTR-3 / 3B filed for the relevant tax period



Refund application as recipient of deemed export supplies - Steps

File RFD- 01 A and select the reason of Refund as 'Recipient of Deemed Exports'.



3. Mention the amount of refund to be claimed in RFD- 01A and submit the form.



4. Once Application Reference Number (ARN) is generated, take a print of ARN and submit to the Jurisdictional Authority manually.



Refund application as recipient of deemed export supplies: Demonstration Using Application





Refund on Account of ITC accumulated due to Inverted Tax Structure- Conditions

Active GSTIN
during the refund
application
period

Filed GSTR-3 /
3B filed for the
relevant tax
period



Refund on Account of ITC accumulated due to Inverted Tax Structure - Steps

File RFD- 01 A and select the reason of Refund as 'Refund on account of ITC accumulated due to Inverted Tax Structure'.



3. Mention the amount of refund to be claimed in RFD- 01A and submit the form.



4. Once Application Reference Number (ARN) is generated, take a print of ARN and submit to the Jurisdictional Authority manually.



Refund on Account of ITC accumulated due to Inverted Tax Structure: Demonstration Using Application





THANK YOU!