

CBIC - GSTC - GSTN - Back Office

Topics to be Covered

- CBIC
- GSTC
- GSTN
- Back Office



Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India



सत्यमेव जयते



- About Us
- GST**
- Manthan
- GSTP/CBLR
- SVLDRS
- Customs
- Central Excise
- Service Tax
- Tenders/Auctions
- News & Media
- Contact us

News Flash

■ Notifications issued to extend the last date for furnishing of annual

[View all](#)

Don't miss this!

GSTR-1

Late Fees Waiver

On all pending GSTR-1
(from July 2017 to November 2019)

**IF FILED BY 10TH
OF JANUARY 2020**

- Chairman's Desk
- Taxpayer Assistance
- Departmental Officers
- Swachhata Action Plan
- Vigilance Awareness
- Indian AEO Programme
- Public Information /Stakeholder Consultation
- NEW** Verify CBIC-DIN
- Legal Affairs
- AAR/ D.G. Audit

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MyGST

- Refund Compendium
- GST Council Secretariat
- + e-version GST Flyers
- + Overview on GST
- GST - Concept & Status (01-08-2019)
- GST - an update as on 03-08-2019.
- + Advantages of GST
- + Consumer Awareness
- + Standard Operating Procedure on TDS
- + Anti-Profiteering

GST Laws, Rules & Rates

- + Books
- + Acts
- + Rules
- Notifications
 - [Central Tax](#)
 - Central Tax (Rate)
 - Integrated Tax
 - Integrated Tax (Rate)
 - Union Territory Tax
 - Union Territory Tax (Rate)

Migration to GST

- + Distribution of GST Taxpayers between Central & State Government
- Step By Step Guide To Taxpayers
- FAQs on Migration to GST
- Migration FAQs
- Communication to Taxpayers regarding migration to GST
- + Guidance note to Dept Officers
- + Changes in Customs
- + Public Notice

GST in the Media

- + Media Clips
- GST_India YouTube Channel
- + Press release
- An article on GST by the Revenue Secretary published in Dainik Jagran
- + Articles on GST by CBIC Officers

GST Background Materials

- + NACIN GST Weekly Update
- + Other Constitutional Amendment
- + Reports on GST
- + Business Processes
- GST IT Training
- + CCA's Advisory on refunds
- + CBIC GST Application Newsletter
- + FAQs

GST HELPDESK

- + Commissionerate
- List of Public officers Grievance
- List of Nodal Officers for MSME outreach program
- Updated List of nodal officers for IT Grievance Redressal Committee
- Change of Nodal Officer for E-Way Bill System
- + Nodal Officers for E-way Bills
- + Advisory on AIO Functioning connectivity issues
- Contact Details of GST Seva Kendra

FREE FLOW OF GOODS
SIMPLE TAX REGIME
EASING COMPLIANCE
UNSHACKLING ECONOMY

Harmonization of laws, procedures and rates of tax across the country
Reduction in multiplicity of taxes now leviable on goods & services, leading to simplification

Compliance burden to come down with one pan-India tax replacing multiple taxes
Automated procedures for processes like registration, returns, tax payments, refunds & credit verification

More efficient neutralization of taxes to make our exports more competitive internationally
Seamless flow of tax credit from manufacturer / supplier to user / retailer to eliminate cascading of taxes

To make India a manufacturing hub
To create a unified common national market

Revised Draft Model GST Law and Draft IGST Law available in public domain. The same can be accessed at www.cbec.gov.in, www.dor.gov.in or www.gst.gov.in

A nation is made, when taxes are paid

Directorate General of Taxpayer Services
CENTRAL BOARD OF EXCISE & CUSTOMS
www.cbec.gov.in

You are here: Home > GST

MyGST

- Refund Compendium
- GST Council Secretariat
- e-version GST Flyers
 - E-Flyer on Sabka Vishwas(legacy Dispute Resolution) Scheme 2019
English Tamil
 - New GST Returns [English](#)
Tamil
 - Provisional Assesment
 - Appeals & Review Mechanism
 - Recovery of Tax

GST Laws, Rules & Rates

- Union Territory Tax (Rate)
- Compensation Cess
- Compensation Cess (Rate)
- + Circulars/Orders
- + Classification of Services
- + GST Rates/Ready reckoner/Finder
- Instructions
- Filing of GST return
- Guidelines for GST Practitioner Exam under Rule 83A(9) issued by NACIN, Faridabad

Migration to GST

- + Distribution of GST Taxpayers between Central & State Government
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Goods and Services Tax Council



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News January 2020

>> ₹ 1,10,828 crore GST Gross Revenue collected for January, 2020 [View](#)



QUICK LINKS

- PRESS RELEASE
- Gallery
- Committees by GST Council
- GST Practitioners
- Tenders
- Related Links
- Right To Information (RTI)

- Overview
- Concept & Status
- GST Update
- GST Saga
- Fliers
- FAQs
- SOPs
- MSME
- Advertisement
- GST in Media
- GST News-letter by Secretariat



OVERVIEW

- State Government GST Website
- Advance Rulings
- HSN/SAC Code/GST Rate Finder
- Officers Forum Login
- GST System Statistics

Repealed Acts



STANDARD OPERATING PROCEDURE (SOP)

Home » KNOWLEDGE » SOPs

[SOP on TDS](#)  (Size:1.2 MB)

[SOP on IT GRC](#)  (Size:511 KB)

[SOP on Tackling Fake Invoice](#)  (Size:685 KB)

Standard Operating Procedure (SOP) for Tackling Fake Invoice Cases

1. Background:

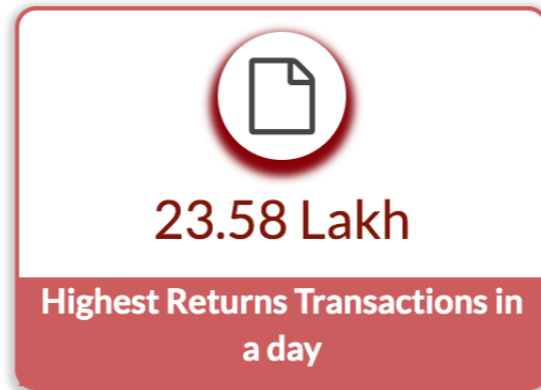
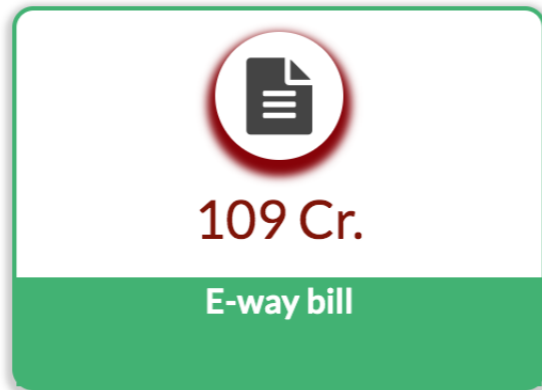
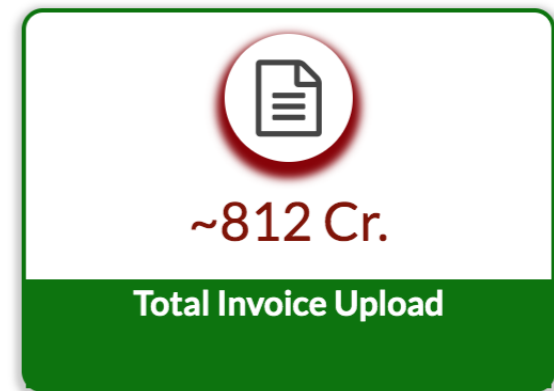
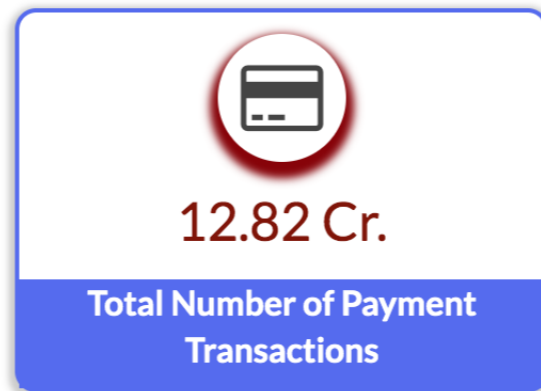
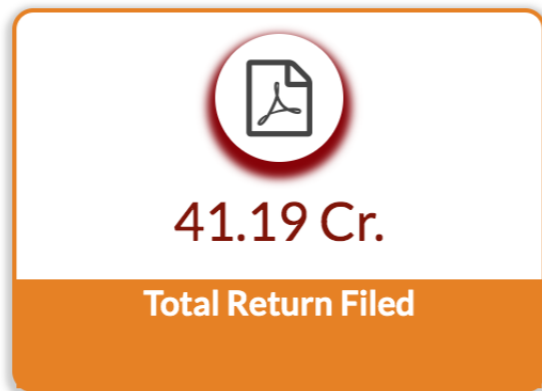
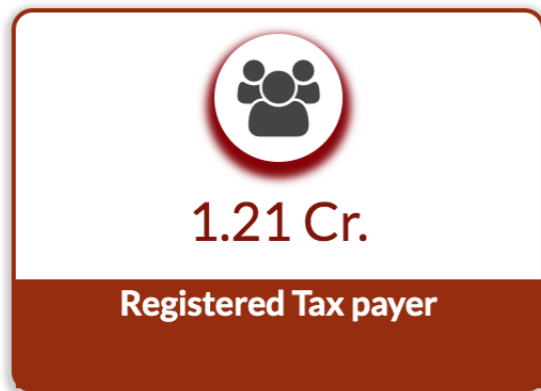
1.1 Large number of GST fraud cases involving the use of fake invoices for wrong availment of input tax credit (ITC), which is further used to pay GST on outward supply have been detected since the rollout of GST by the Central GST authorities as well as State GST authorities. Whereas the *mens rea* for the use of such fake invoices appears to be fraudulent availment/encashment of ITC credit, the unscrupulous entities engaged in this also defraud other authorities such as Banks by inflating turnovers, laundering of money etc.

2. What is a fake invoice?

2.1 The "Invoices" that are usually treated as 'fake' are those wherein the GST invoices are raised by an entity without actual supply of goods or services or payment of GST. There are three ways in which such fake invoices could be misused in the GST regime.

- i. Issue of invoices without supply of goods or services where payment of tax is made by way of Input Tax Credit which is not available to the issuer of invoice. In such cases, there is no receipt of goods or credit by the issuer of invoice. He merely issues invoices and shows payment of tax by nonexistent input tax credit. This results in actual loss of revenue where the buyer of the invoice avails inadmissible credit which is used for payment of tax. There has also been instance where no GST has been paid even by ITC by the issuers of the fake invoice
- ii. Issue of invoices by persons where the invoice is issued to one person and the goods are diverted to some other person. The person who purchases invoices may utilize the credit for payment of taxes at the time of export of goods and claim refund of the said tax paid, resulting in loss of revenue.
- iii. Routing of invoices through a series of shell companies/dummy companies and transfer of input tax credit from one company to another in a circular fashion to increase the turnover. In such cases, there is no supply of goods or

GST SYSTEM STATISTICS (AS ON 3RD FEB 2020)

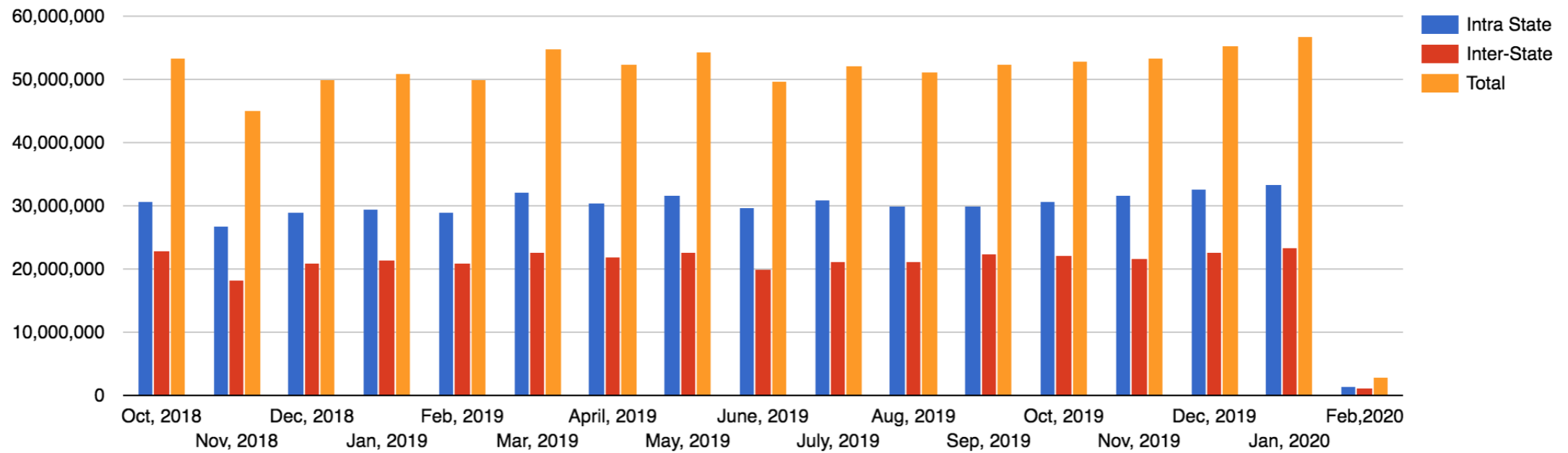


E-WAY BILL



GSTN Goods And Services Tax Network

E-WAY BILL



VISION MISSION AND VALUES



Goods And Services Tax Network

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LATEST NEWS



ONLY QUARTERLY RETURN FILING FOR 70% GST TAXPAYERS FROM APRIL.

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PROMOTERS, DIRECTORS NOW GETTING SMS ALERTS FOR DISCREPANCIES IN RETURNS FILED, GST NON-PAYMENT

GSTN has developed a system where SMSes are being sent in case of default in payment of tax.

[Read More](#)



WEBINARS CONDUCTED BY GSTN IN 2019

A consolidated list with the links to more than 25 webinars conducted by GSTN this year has been made available. [Read More](#)



GSTN PROVIDING FREE ACCOUNTING, BILLING SOFTWARE TO MSMEs

This software would help businesses create invoices and account statements, manage inventory and prepare GST returns.

[Read More](#)



Promoters, directors now getting SMS alerts for discrepancies in returns filed, GST non-payment

PRESS TRUST OF INDIA

New Delhi, June 30

THE GST NETWORK has developed a system whereby SMSes are being sent to promoters, directors and proprietors automatically in case of default in payment of tax, filing of returns or mismatch in ITC claims by business entities, its chief executive Prakash Kumar said. He said once the GST system generates “red flag” alerts, the information is also shared with the revenue department to alert taxmen to take appropriate steps.

“Wherever there is a difference between GSTR-3B and GSTR-1, GSTR-3B and e-way bill, reminder SMSes now go not only to the authorised signatories, but also to the promoters of businesses and directors on board. GST system automatically sends these SMSes three days after last date of filing of returns,” Kumar said.

Discrepancy in GSTR-3B (summary returns) and GSTR-1 (supplies return), and generating e-way bill but not filing returns are also the parameters based on which alerts are gen-

erated. Once the alerts are generated by the system, SMSes are sent to the promoter and directors three days after the due date of filing of monthly GST returns.

The system sends alerts to promoters and directors of business and helps them to rectify the mistakes as many times promoters are not aware whether returns are being filed timely and correctly by the officer concerned, he said.

The SMSes are sent every month and on a quarterly basis for regular and composition taxpayers, respectively.

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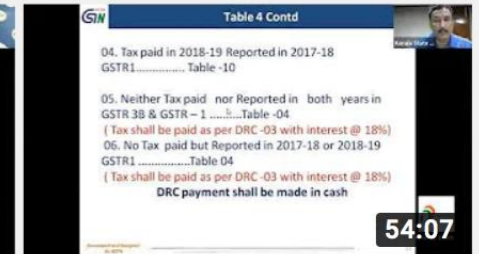
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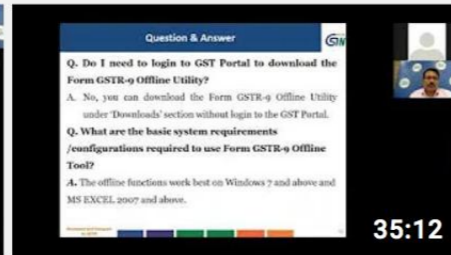
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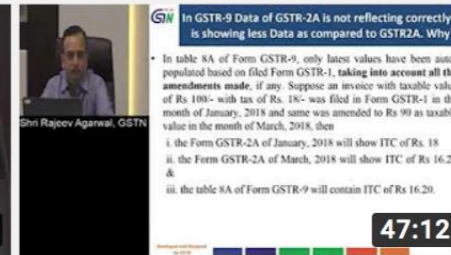
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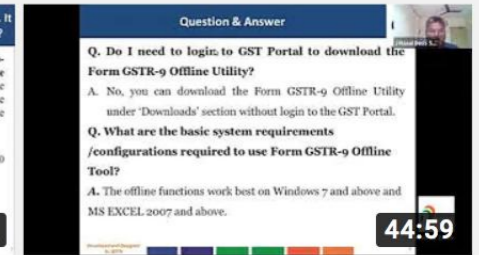
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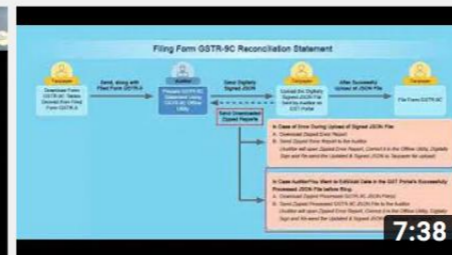
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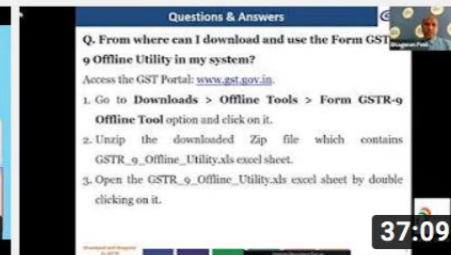
Telugu | Filing Form GSTR-9A Online July 17, 2019



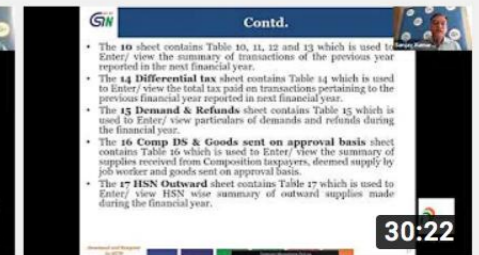
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Current opening at GSTN: Principal/Tech Lead Software Development & Architecture

Principal / Tech Lead Software Development & Architecture

Key Skillsets

- Strong software algorithms fundamentals converting complex algorithms into develop-able software
- Must have knowledge of Hadoop ecosystem and its imperatives in developing scalable applications

Career@GSTN

Highlights

1 recommended job for you

AVP, Core Services
New Delhi Area, India

GSTN Fou

Messaging



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Official Twitter handle for IT related queries on GST | Only educational Tweets on GST and GSTReturns are posted. Not applicable to any legal proceedings.

India gst.gov.in Joined May 2017

47 Following 147.5K Followers

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GST Tech @askGSTech · 20h

Resolution of Grievances (Tickets) relating to Annual Returns on 05.02.2020 (up to 17.00 hrs) @theicai

	Category of Errors	TICKETS
GSTR-9	GSTR9-General Error	749
	GSTR9-Error while filing the form with DSC_EVC	304
	GSTR9- All Return Forms Filed but Option for filing GSTR9 not enabled	101
	GSTR9-Error while Saving the form	88
	GSTR9- Mismatch in ITC	78
	GSTR9- Mismatch in Liability	17
	GSTR9- Error while generating summary	10
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WEBINAR
GST New Returns Concept and Live Demonstration
DATE: February 05, 2020
TIME: 04.00 PM
LANGUAGE: ENGLISH

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Goods and Service Tax Network

is a

- Section 25, Not-for-profit Private Company
 - Must necessarily re-invest any and all income towards promoting the said objective. In essence, unlike a regular company, where owners and shareholders can make profits or receive dividends, no money gets out of a Section 25 company.
- Incorporated in March, 2013
- HQ located in New Delhi

Who Owns GSTN

51% shareholding with private financial institutions where no one can have more than 11%

Central Government	24.5%
State Governments & 2 UTs & EC Collectively	24.5%
LIC Housing Finance Ltd	11%
ICICI Bank Ltd	10%
HDFC Ltd	10%
HDFC Bank Ltd	10%
NSE Strategic Investment Corporation Ltd	10%

Features of GSTN

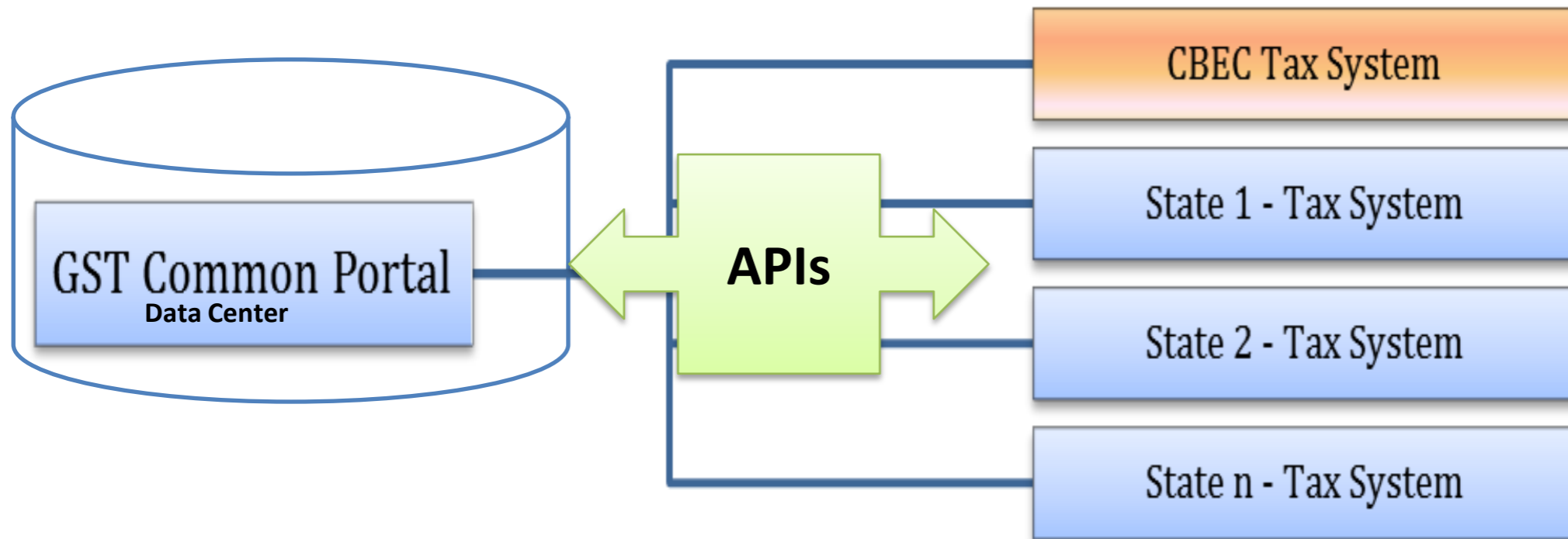
- Model 1 & Model 2 participants
- Data Security
- Data Backup
- Digitally signed data

GST Rollout Strategy

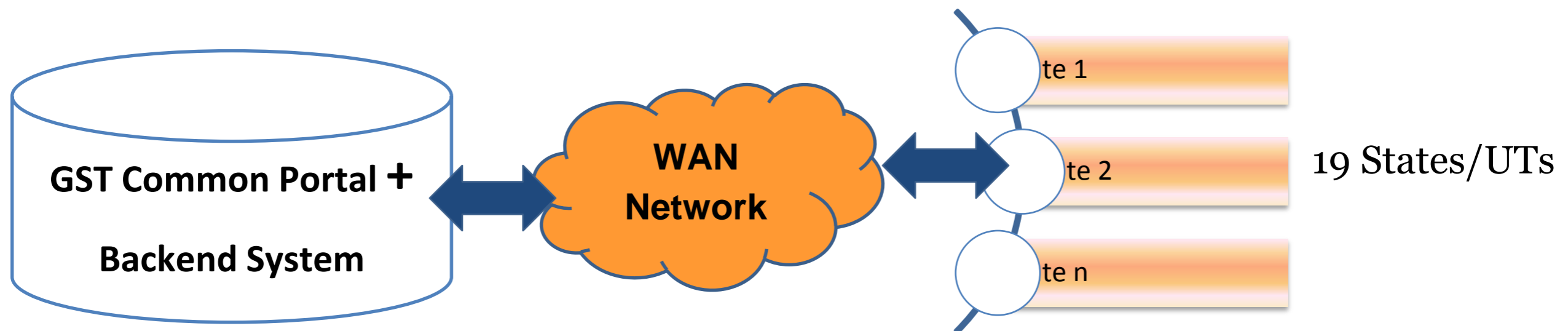


State/CBEC to develop their own backend modules and exchange data with GST common portal using APIs over a secured network

1



2



Information Classification

Level	Description	Examples
Level 1 (Public)	Information that is available to all GST system users without any restrictions	(i) GST web public content (ii) GSTIN, Status, Name
Level 2 (Internal)	Information is available to only a sub-set of internal users from GSTN & SP	(i) Configuration parameters (ii) Rules (iii) Application Logs etc.
Level 3 (Confidential)	Information is sensitive needs to be protected through Encryption or through other data masking techniques	(i) Sensitive data and personal information (Bank account details, PAN, Aadhar number) (ii) Personal information such as Mobile number, Address, Email id (iii) Invoice data, Tax returns details, Ledger entries
Level 4 (Secret)	Information that available to only very few (1 or 2) users.	(i) Passwords (ii) Digital signature, Encryption keys (iii) Highly confidential Govt communication

Thank

You

Questions, if any ??