

GST Revenue collection for April, 2022

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Gross GST collection in April, 2022 is all time high, Rs. 25,000 crore more than the next highest collection of Rs.1,42,095 crore, just last month.

The gross GST revenue collected in the month of April, 2022 is Rs. 1,67,540 crore of which CGST is Rs. 33,159 crore, SGST is Rs. 41,793 crore, IGST is Rs. 81,939 crore (including Rs. 36,705 crore collected on import of goods) and cess is Rs. 10,649 crore (including Rs. 857 crore collected on import of goods).

The government has settled Rs. 33,423 crore to CGST and Rs. 26,962 crore to SGST from IGST. The total revenue of Centre and the States in the month of April, 2022 after regular settlement is Rs. 66,582 crore for CGST and Rs. 68,755 crore for the SGST.

The revenues for the month of April, 2022 are 20% higher than the GST revenues in the same month last year. During the month, revenues from import of goods was 30% higher and the revenues from domestic transaction (including import of services) are 17% higher than the revenues from these sources during the same month last year.

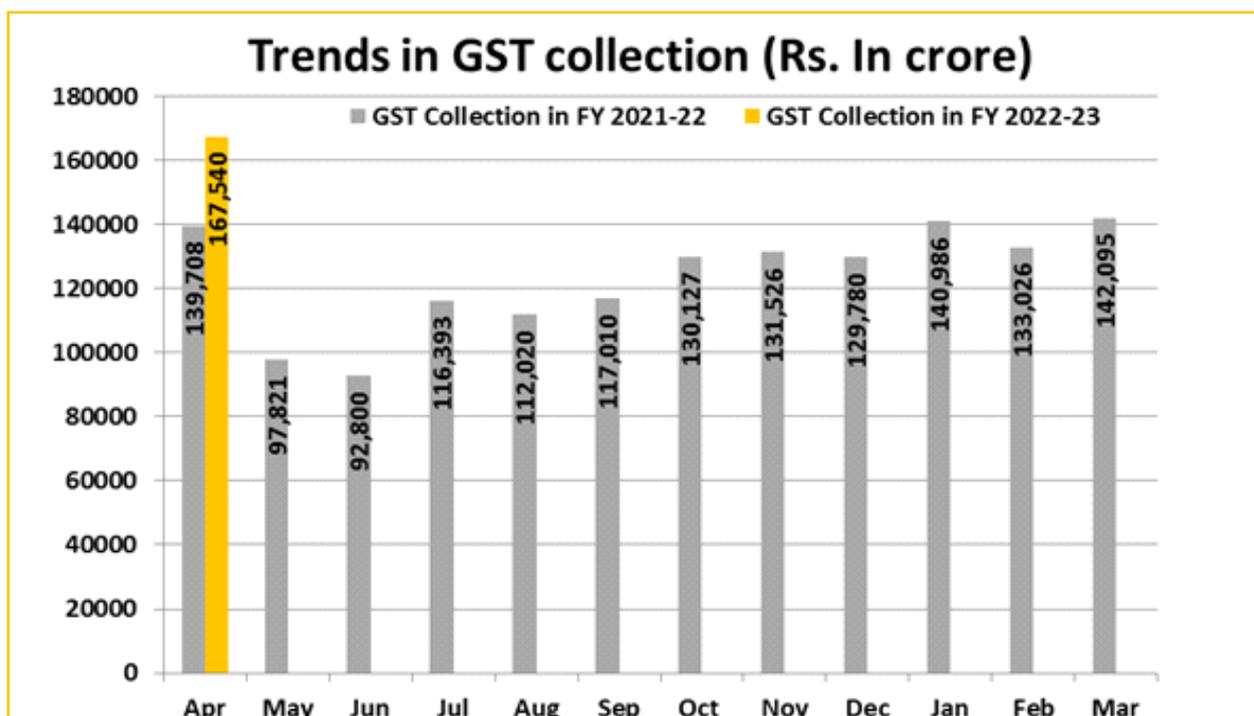
For the first time gross GST collection has crossed Rs. 1.5 lakh crore mark. Total number of e-way bills generated in the month of March, 2022 was 7.7 crore, which is 13% higher than 6.8 crore e-way bills generated in the month of February, 2022, which reflects recovery of business activity at faster pace.

Month of April, 2022 saw the highest ever tax collection in a single day on 20th April, 2022 and highest collection during an hour, during 4 PM to 5PM on that day. On 20th April, 2022, Rs. 57,847 crore was paid through 9.58 lakh transactions and during 4-5 PM, almost Rs. 8,000 crore was paid through 88,000 transactions. The highest single day payment last year (on the same date) was Rs. 48,000 crore through 7.22 lakh transactions and highest one hour collection (2-3PM on the same date last year) was Rs. 6,400 crore through 65,000 transactions.

During April, 2022, 1.06 crore GST returns in GSTR-3B were filed, of which 97 lakh pertained to the month of March, 2022 as compared to total 92 lakh returns filed during April, 2021 and 1.05 crore statements of invoices issued in GSTR-1 were filed during April, 2022. Till end of the month, the filing percentage for GSTR-3B in April, 2022 was 84.7% as compared to 78.3% in April, 2021 and the filing percentage for GSTR-1 in April, 2022 was 83.11% as compared to 73.9% in April, 2021.

This shows clear improvement in the compliance behavior, which has been a result of various measures taken by the tax administration to nudge taxpayers to file returns timely, to making compliance easier and smoother and strict enforcement action taken against errant taxpayers identified based on data analytics and artificial intelligence.

The chart below shows trends in monthly gross GST revenues during the current year.



► Module wise new functionalities deployed on the GST Portal for taxpayers

Various new functionalities are implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics. Various webinars are also conducted as well informational videos prepared on these functionalities and posted on GSTNs dedicated YouTube channel for the benefit of the stakeholders.

To view module wise functionalities deployed on the GST Portal and webinars conducted/ Videos posted on our YouTube channel, refer to table below:

Sl. No.	Taxpayer functionalities deployed on the GST Portal during	Click link below
1.	March, 2022	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_march_2022.pdf
2.	January, 2022	https://tutorial.gst.gov.in/downloads/news/new_%20functionalities_compilation_january_2022.pdf
3.	December, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_december_2021.pdf
4.	November, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_november_2021.pdf
5.	July-September, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_july_september_2021.pdf
6.	April-June, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalities_compilationaprjun2021.pdf
7.	January-March, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_janmar2021.pdf
8.	October-December, 2020	https://tutorial.gst.gov.in/downloads/news/functionalities_released_octodec2020.pdf
9.	Compilation of short videos on Taxpayer functionalities	https://tutorial.gst.gov.in/downloads/news/compilation_of_short_videos_uploaded_on_gstn_you_tube_channel_from_2020_to_2022.pdf

Portal Update dated 08.04.2022

► GSTR-1 enhancements & improvements :

The statement of outward supplies in FORM GSTR-1 is to be furnished by all normal taxpayers on a monthly or quarterly basis, as applicable. Quarterly GSTR-1 filers have also been provided with an optional Invoice Furnishing Facility (IFF) for reporting their outward supplies to registered persons (B2B supplies) in the filers two months of the quarter. Continuous enhancements & technology improvements in GSTR-1/IFF have been made from time to time to enhance the performance & user-experience of GSTR-1/IFF, which has led to improvements in Summary Generation process, quicker response time, and enhanced user-experience for the taxpayers.

The previous phase of GSTR-1/IFF enhancement was deployed on the GST Portal in November, 2021. In that phase, new features like the revamped dashboard, enhanced B2B tables, and information regarding table/tile documents count were provided. In continuation to the same, the next Phase of the GSTR-1/IFF improvements is now available on the Portal.

GSTR-1/IFF can be viewed as usual by navigating in the following manner : Return Dashboard > Selection of Period > Details of outward supplies of goods or services GSTR-1 > Prepare Online

The following changes are being done in this phase of the GSTR-1/IFF enhancements :

- Removal of 'Submit' button before filing: The present two-step filling of GSTR-1/IFF involving 'Submit' and 'File' buttons will be replaced with a simpler single-step filing process. The upcoming 'File Statement' button will replace the present two-step filing process and will provide taxpayers with the flexibility to add or modify records till the filing is completed by pressing the 'File Statement' button.
- Consolidated Summary: Taxpayers will now be shown a table-wise consolidated summary before actual filing of GSTR-1/IFF. This consolidated summary will have a detailed & table-wise summary of the records added by the taxpayers. This will provide a complete overview of the records added in GSTR-1/IFF before actual filing.
- Recipient wise summary: The consolidated summary page will also provide recipient-wise summary, containing the total value of the supplies & the total tax involved in such supplies for each recipient. The recipient-wise summary will be made available with respect to the following tables of GSTR-1/IFF, which have counter-party recipients :
 - Table 4A : B2B supplies
 - Table 4B : Supplies attracting reverse charge
 - Table 6B : SEZ supplies
 - Table 6C : Deemed exports
 - Table 9B : Credit/Debit notes

It was previously intimated that this enhancement would be made available on the Portal shortly. It is to inform that these changes have now been implemented, and are available on the Portal. For detailed advisory & sample screenshots of the GSTR-1/IFF improvements & enhancements, [please click here](#).

Portal update on 27.04.2022.

► **Webinar on ‘Enhancements in GSTR-1/IFF’ :**

Enhancements have been done in GSTR-1/IFF for further improving its performance & user-experience. The major changes include introduction of a simpler single-step filing process by removal of ‘Submit’ button, introduction of a new table-wise consolidated summary in GSTR-1/IFF in a simpler format before actual filing of GSTR-1/IFF and introducing recipient-wise summary for simpler reconciliation. For creating awareness amongst all the stakeholders, GSTN held a webinar on this topic, as per details given below:

Webinar Topic	Enhancements in GSTR-1/IFF
Language of webinar	English
Date	29.04.2022, Friday
Time	1500 hrs. to 1600 hrs.
Speaker	Mr. Sarthak Saxena Joint Commissioner OSD to CEO, GSTN
YouTube link to join	https://youtu.be/QOn1_p7EqZs

Recording of these sessions will also be available on GSTNs dedicated YouTube channel, at https://www.youtube.com/channel/UCFYpOk92qurlO5t-Z_y-bOQ for viewing later on

Portal update on 28.04.2022.

► **Advisory to composition taxpayers :**

Background: Since FY 2019-20, composition taxpayers have to pay the liability through Form GST CMP-08 on quarterly basis while return in Form GSTR-4 is required to be filed on annual basis after end of a financial year.

Reason of Negative Liability in GSTR-4: The liability of the complete year is required to be declared in GSTR-4 under applicable tax rates. Taxpayers should fill up table 6 of GSTR-4 mandatorily. In case, there is no liability, the said table may be filled up with ‘0’ value. If no liability is declared in table 6, it is presumed that no liability is required to be paid, even though, taxpayer may have paid the liability through Form GST CMP-08. In such cases, liability paid through GST CMP-08 becomes excess tax paid and moves to Negative Liability Statement for utilization of same for subsequent tax period’s liability.

What the taxpayer did wrongly: Liability paid through Form GST CMP-08 is auto-populated in table 5 of the GSTR-4 for convenience of the taxpayers. Taxpayers who do not fill up table 6 of GSTR-4 i.e. no liability is declared, even though, taxpayer may have paid the liability through Form GST CMP-08; since the ‘Tax payable’ in GSTR-4 is computed after reducing the liability declared in GST CMP-08 which is auto-populated in table 5. Thus, if nothing is declared in table 6, then the negative liability entry appears in GSTR-4.

Debit of the negative liability – In the past, lot of tickets were received on the Helpdesk for reducing the negative liability from the Negative Liability Statement and the same was being done. For convenience of the taxpayers, the amount available in negative liability statement have been debited for all taxpayers. It has been noticed that some taxpayers had utilized the amount available in negative liability statement for paying the liability to file statement in Form GST CMP-08 or GSTR-4 of subsequent financial year. In such cases, the amount utilized out of negative liability statement has been debited in the cash ledger. Though, such liability should have been paid by depositing the amount through challan but in some cases the amount had not been deposited by the taxpayers. The taxpayer who have deposited the amount in cash ledger, the debited amount has been adjusted whereas in case the amount of liability has not been deposited through challan, the balance in cash ledger becomes negative. In such cases, the taxpayers are advised to deposit the past liability through challan of equal amount urgently.

The details of the debit so made have been communicated to all such taxpayers through emails available on the portal. In case, the liability had been paid through adding in the next years’ liability, the same can be claimed as refund through application in Form GST RFD-01.

Portal update on 30.04.2022.

► **Annual Aggregate Turnover (AATO) computation for FY 2021-22:**

The functionality of AATO for the FY 2021-22 has now been made live on taxpayers’ dashboards with the following features:

- The taxpayers can view the exact Annual Aggregate Turnover (AATO) for the previous Financial Year (FY).
- The taxpayers can also view the Aggregate Turnover of the current FY based on the returns filed till date.
- The taxpayers have also been provided with the facility of turnover updation in case taxpayers feel that the system calculated turnover displayed on their dashboard varies from the turnover as per their records.

- This facility of turnover update shall be provided to all the GSTINs registered on a common PAN. All the changes by any of the GSTINs in their turnover shall be summed up for computation of Annual Aggregate Turnover for each of the GSTINs.
- The taxpayer can amend the turnover twice within the month of May, 2022. Thereafter, the figures will be sent for review of the Jurisdictional Tax Officer who can amend the values furnished by the taxpayer wherever required.

Portal update on 02.05.2022.

Updates

► 2- Factor Authentication for e-Way Bill & e-Invoice System

To enhance the security of e-Way Bill/e-Invoice System, NIC is introducing 2- Factor Authentication for logging in to e-Way Bill/e-Invoice system. In addition to username and password, OTP will also be authenticated for login.

There are 3 different ways of receiving the OTP. You may enter any of the OTP and login to system. The various modes of generating OTP are explained below:

1. SMS: OTP will be sent to your registered mobile number as SMS.
2. On 'Sandes' app: Sandes is a messaging app provided by government so that you can send and receive messages. You may download and install the Sandes app on your registered mobile number and receive the OTP in it.

3. Using 'NIC-GST-Shield' app: 'NIC-GST-Shield' is a mobile app provided by eWay Bill /e-Invoice System, so that OTP can be generated by using the app. This app can be downloaded only from the e-Waybill / e-Invoice portal from the link 'Main Menu 2-Factor Authentication Install NIC-GST-Shield'. Download, install and register this app on your registered mobile number. You should ensure the time displayed in the app should be in sync with eWaybill / e-Invoice system. On opening the app, OTP is displayed. You may enter this OTP and continue the authentication. The OTP gets refreshed after every 30 seconds. You will not require internet or any dependency on mobile network for generating the OTP on this app.

Registration for 2-Factor Authentication:

On logging to e-Waybill System go to Main Menu 2 Factor Authentication and confirm the registration. Once confirmed, the system will ask OTP along with username and password. The OTP authentication is based on individual user accounts. The sub users of GSTIN will have separate authentication depending on their registered mobile number in the e-Way Bill/ e- Invoice System. Once you have registered for 2 Factor authentication, then the same is applicable for both e-Way bill and e-Invoice system.

You may de-register this facility anytime using the link '2 Factor Authentication Registration / Deregistration'. This facility is presently being introduced on optional basis; however, in future it will be made mandatory.

e- Invoice portal update dated 12.04.2022

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