

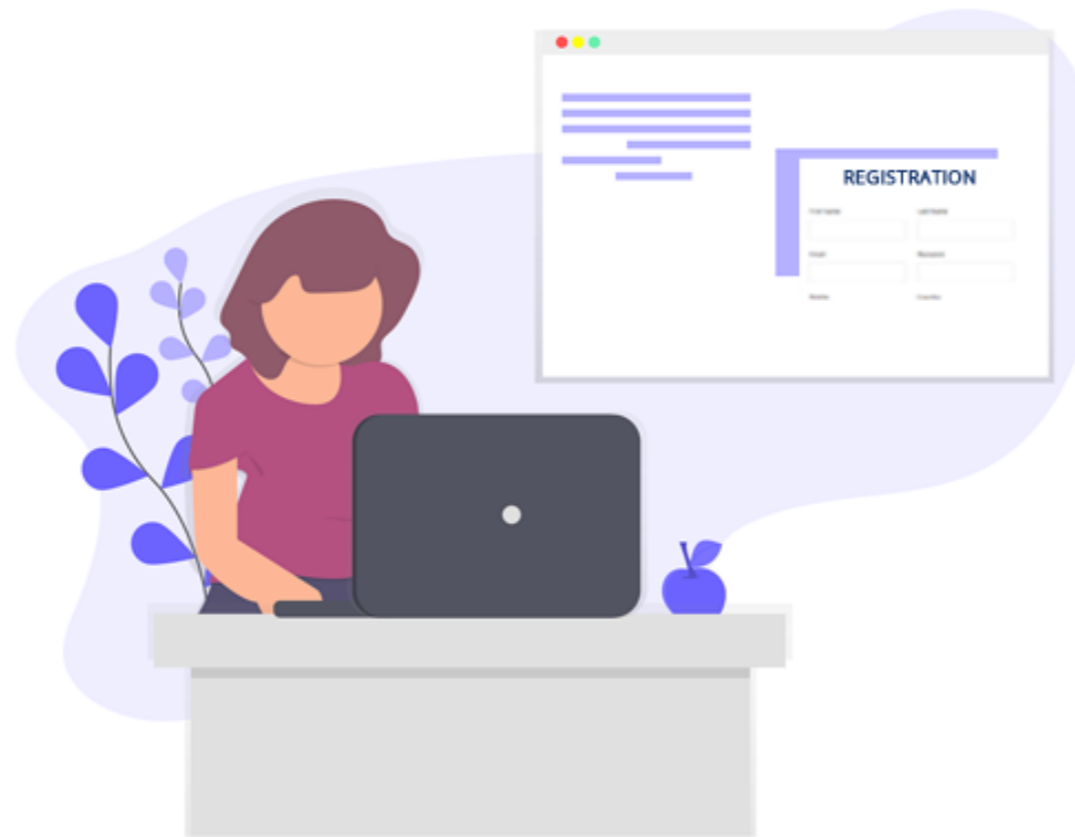
# GST 6

Years of  
Commitment

A Statistical Report on Completion of 6  
Years of GST

 Goods And Services Tax Network

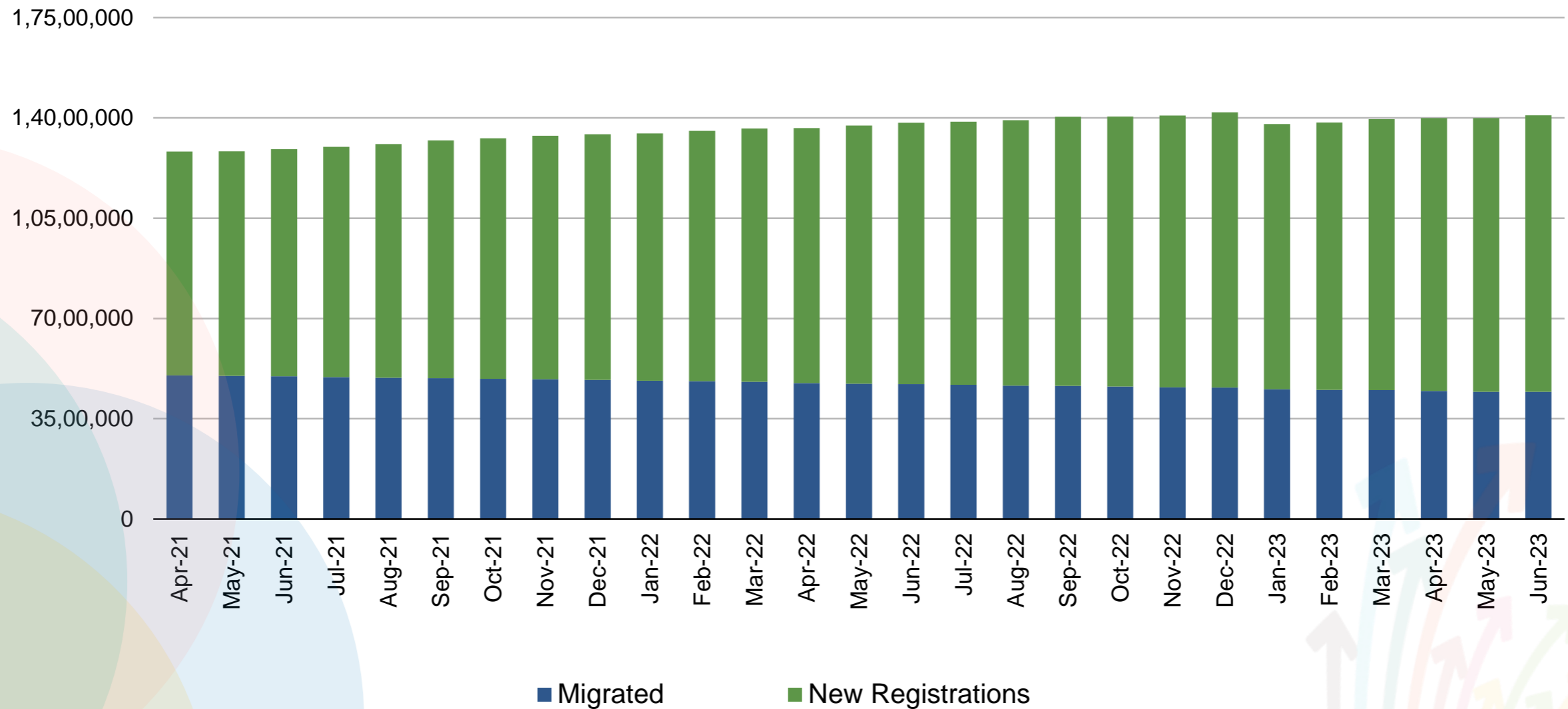




# Registration

# Registration Trend (Apr – 2021 till June – 2023)

Registration Trend (Active Taxpayers Net of Cancellations)



- Figures as at the end of the month
- Figures include all kinds of Registration except UIN
- Figures are net of cancellation and revocation of cancellation with retrospective effect
- The number of migrated taxpayers is as per date of liability (not when the migration got completed) which is 1<sup>st</sup> July 2017, irrespective of date of migration.



# Active Taxpayers as on 30<sup>th</sup> Jun 2023: Summary

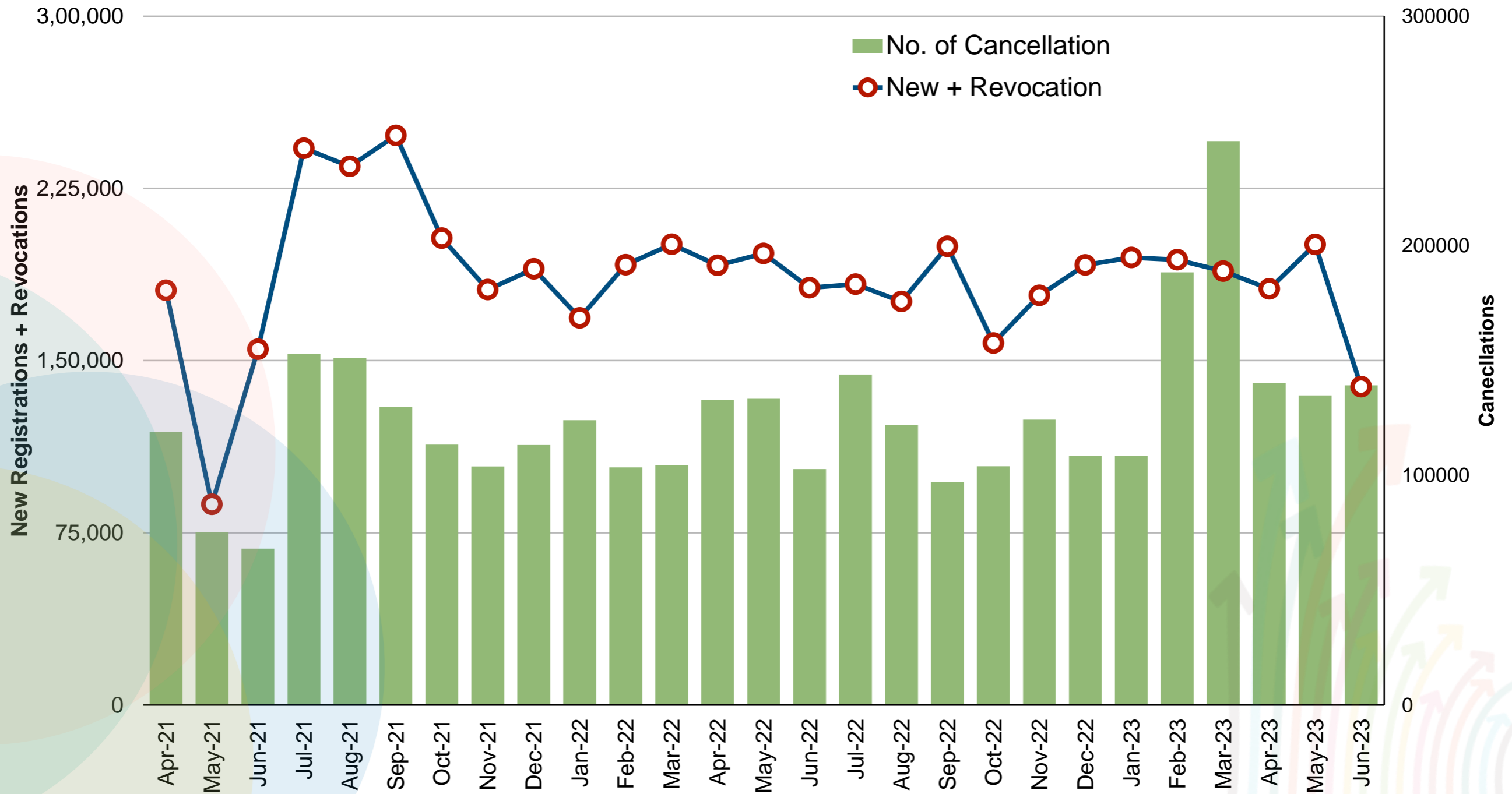


Normal Taxpayers	Composition Taxpayers	Input Service Distributor	Tax Collector at source	Tax Deductor at source	Others
1,22,51,710	15,29,354	7,374	19,165	2,80,036	3,610

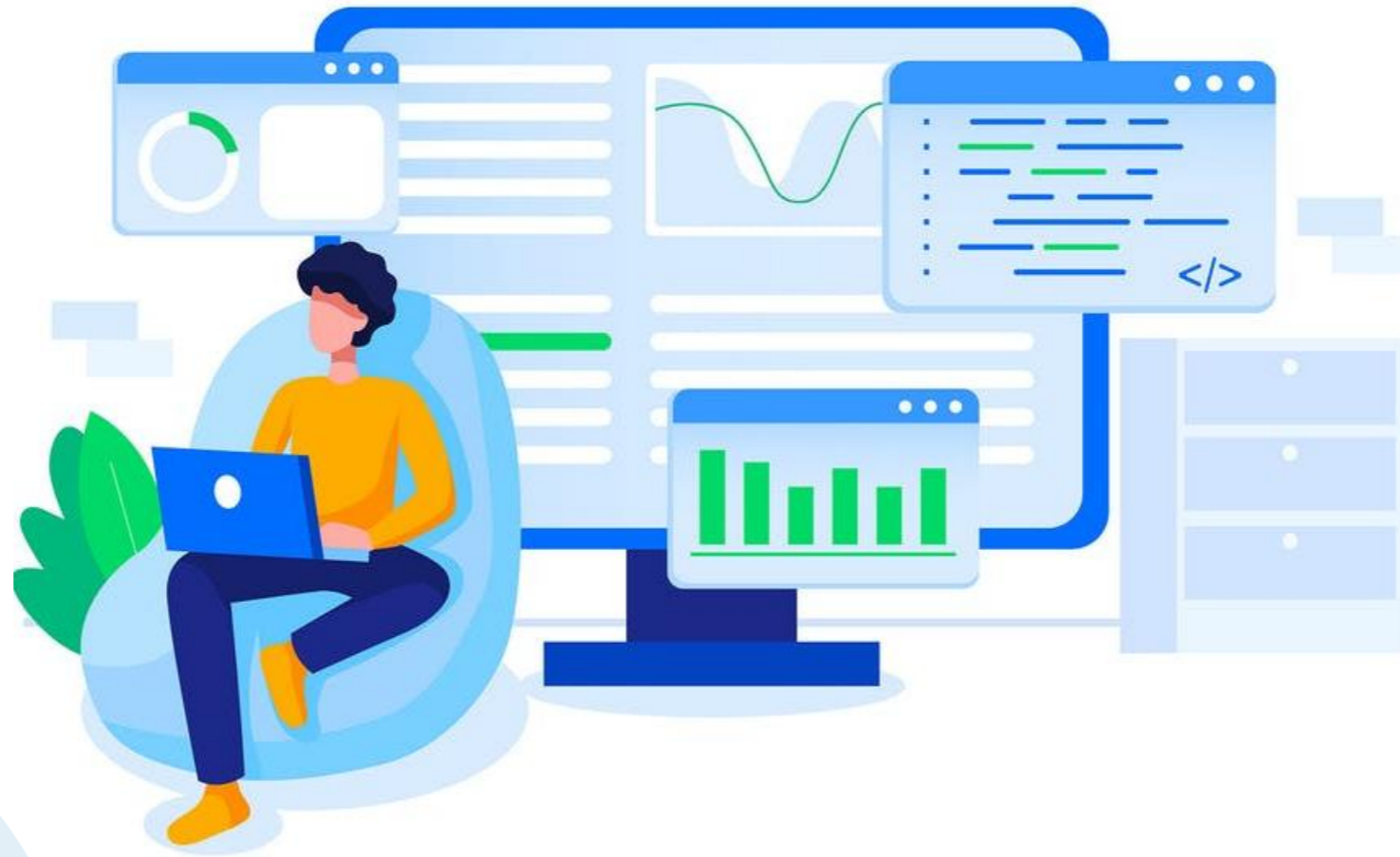
Total	Migrated from Pre-GST
1,40,91,249	44,35,653

State Name	Normal Taxpayers	Composition Taxpayers	Input Service Distributor	Casual Taxpayers	Tax Collector at source	Tax Deductor at source	Total	Migrated out of Total	UIN Holders
Andaman and Nicobar Islands	4,376	854	5	0	84	338	5657	769	0
Andhra Pradesh	3,12,983	93,698	58	40	551	4,079	411410	131977	292
Arunachal Pradesh	13,543	2,169	2	0	101	1446	17261	2304	5
Assam	1,84,412	35,535	62	35	325	3,837	224206	58254	33
Bihar	489438	108309	110	3	449	11912	610221	118330	129
Center Jurisdiction	0	0	0	0	0	0	452	0	0
Chandigarh	27,920	1,599	83	17	249	782	30651	12831	3
Chattisgarh	1,34,813	33,712	26	30	317	3,916	172814	58732	23
Dadra and Nagar Haveli	14,522	618	4	1	171	277	15593	5632	0
Daman and Diu	0	0	0	0	0	0	0	0	1
Delhi	7,59,253	15,967	1070	49	1583	2959	780888	260762	319
Goa	35954	5254	76	7	240	790	42322	15871	13
Gujarat	10,34,838	94,618	324	30	1004	19998	1150814	367916	68
Haryana	493990	14862	619	14	1120	2828	513438	151354	31
Himachal Pradesh	1,03,108	16,765	35	8	251	1,857	122024	38553	25
Jammu and Kashmir	1,21,815	8641	13	4	187	7864	1,38,524	35971	10
Jharkhand	1,77,180	16940	38	8	333	3741	198240	54820	40
Karnataka	8,62,689	1,07,054	501	135	1536	19,248	991165	354527	84
Kerala	3,41,392	51,695	93	37	861	7,975	402053	161483	35
Ladakh	6,838	612	1	0	48	576	8075	1374	0
Lakshadweep	228	24	0	0	68	30	350	10	0
Madhya Pradesh	4,44,377	51,741	116	14	652	18,958	515859	193611	97
Maharashtra	15,21,970	1,21,920	1923	55	1620	44941	1692443	585162	291
Manipur	11,547	1,555	13	0	130	616	13861	2063	2
Meghalaya	26,789	2,197	8	5	127	581	29708	6615	5
Mizoram	7,041	199	3	0	90	318	7651	1351	2
Nagaland	7,889	1,979	3	0	101	338	10310	2151	7
Odisha	290746	27487	60	17	341	4387	323039	94812	44
Other Territory	87	0	0	0	2	1	90	0	0
Puducherry	20,666	2470	7	1	190	383	23717	8729	3
Punjab	3,47,201	36,159	82	31	534	3,578	387587	142099	15
Rajasthan	7,00,394	1,28,787	116	14	792	20,735	850838	286697	86
Sikkim	9,298	774	4	2	108	385	10571	2110	4
Tamil Nadu	10,32,750	66,278	498	70	1334	17,090	1118024	387070	122
Telangana	4,16,718	60,631	370	130	790	22,103	500744	131007	58
Tripura	26,291	2,918	15	0	132	1,216	30572	8686	5
Uttar Pradesh	14,54,588	325741	469	22	1451	34529	1816801	488094	234
Uttarakhand	1,58,679	34,202	47	4	410	3,593	196935	54774	11
West Bengal	6,55,387	55,390	520	43	883	11,831	724056	209152	188
<b>Grand Total</b>	<b>1,22,51,710</b>	<b>15,29,354</b>	<b>7,374</b>	<b>826</b>	<b>19,165</b>	<b>2,80,036</b>	<b>1,40,88,964</b>	<b>44,35,653</b>	<b>2,285</b>

# Trend of Cancellation and Revocation of GST Registration



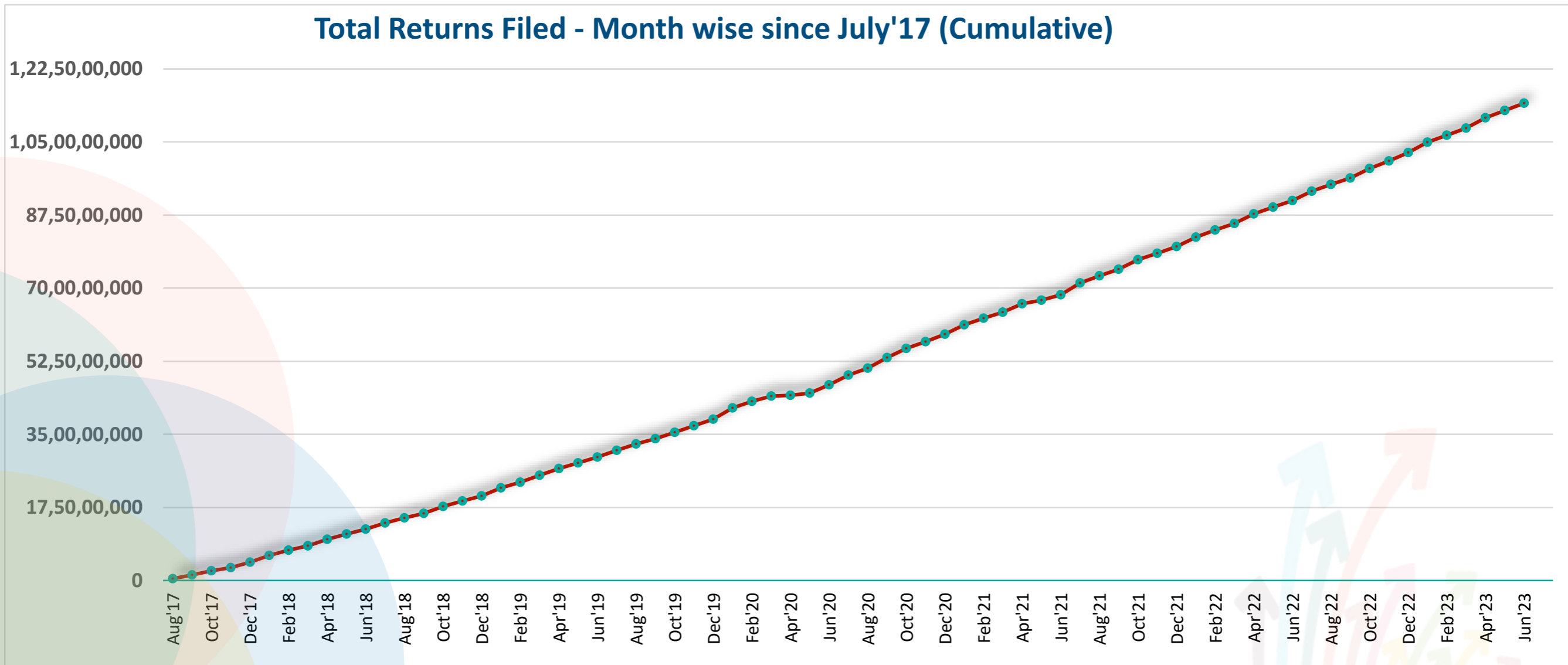




# Returns

# Total Returns Filed (Since July'17)

Total Returns Filed - Month wise since July'17 (Cumulative)

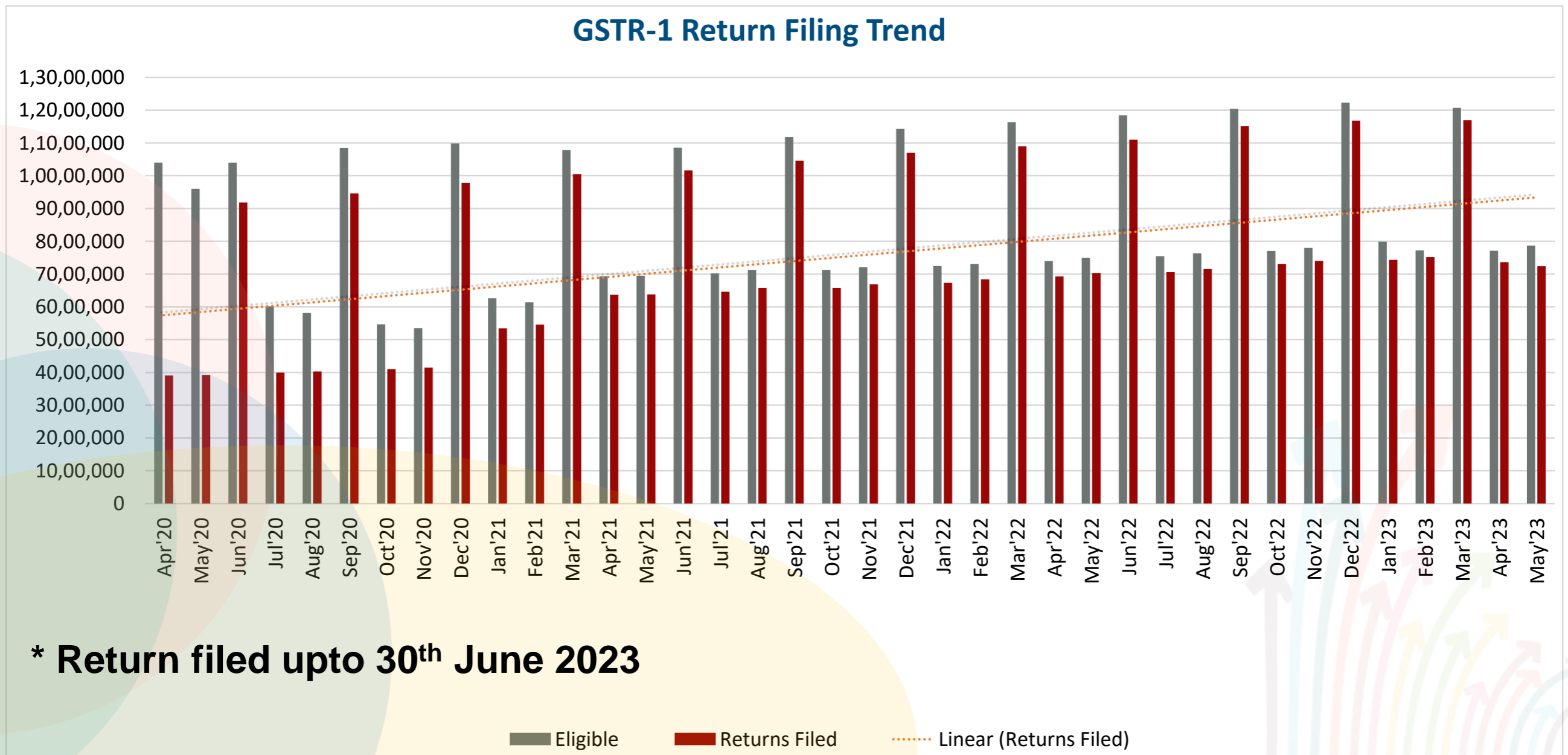


**\*\*Note**

- The figures include the filing trend all GST Returns combined
- Highest Returns Filed in a day - 24.85 Lakhs
- Over 114 Crores Returns filed till June 2023

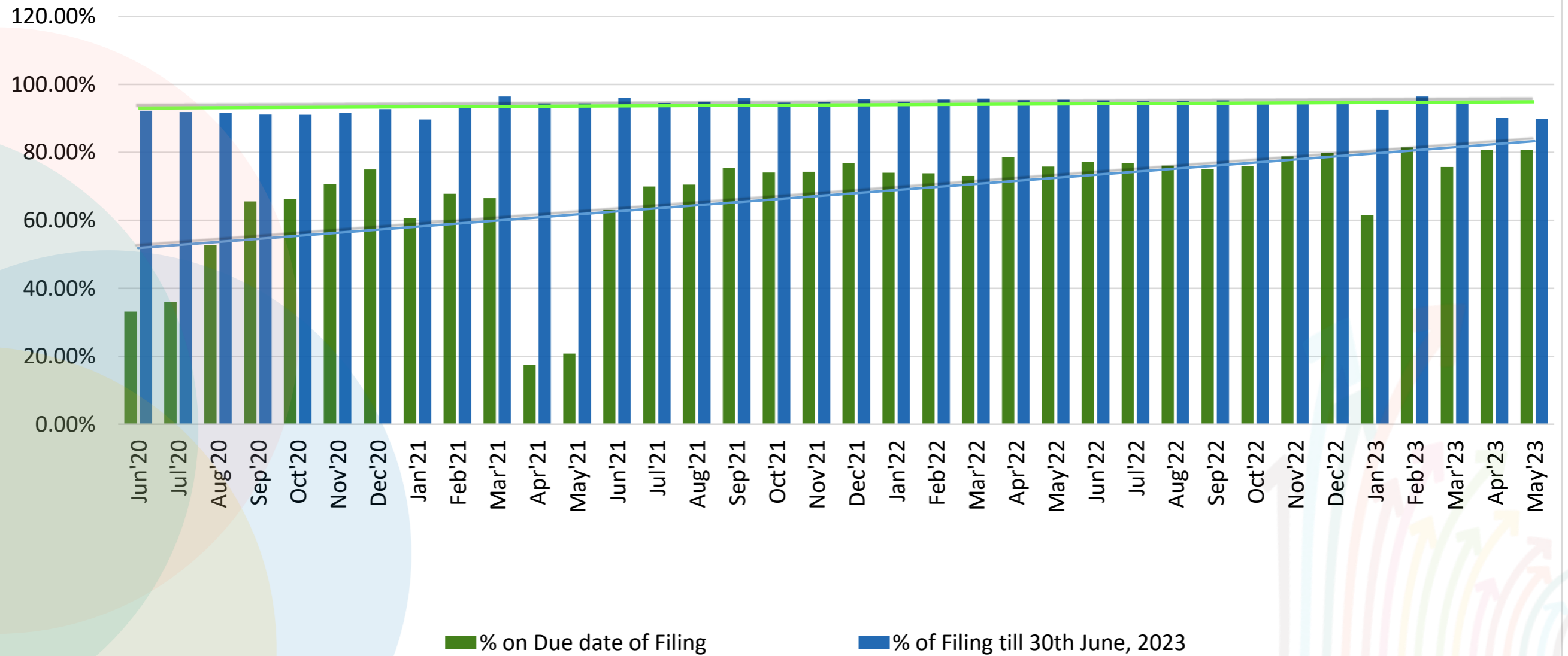


# GSTR1 Return Filing Trend (Apr 2020- May 2023)



# GSTR3B Filing Compliance

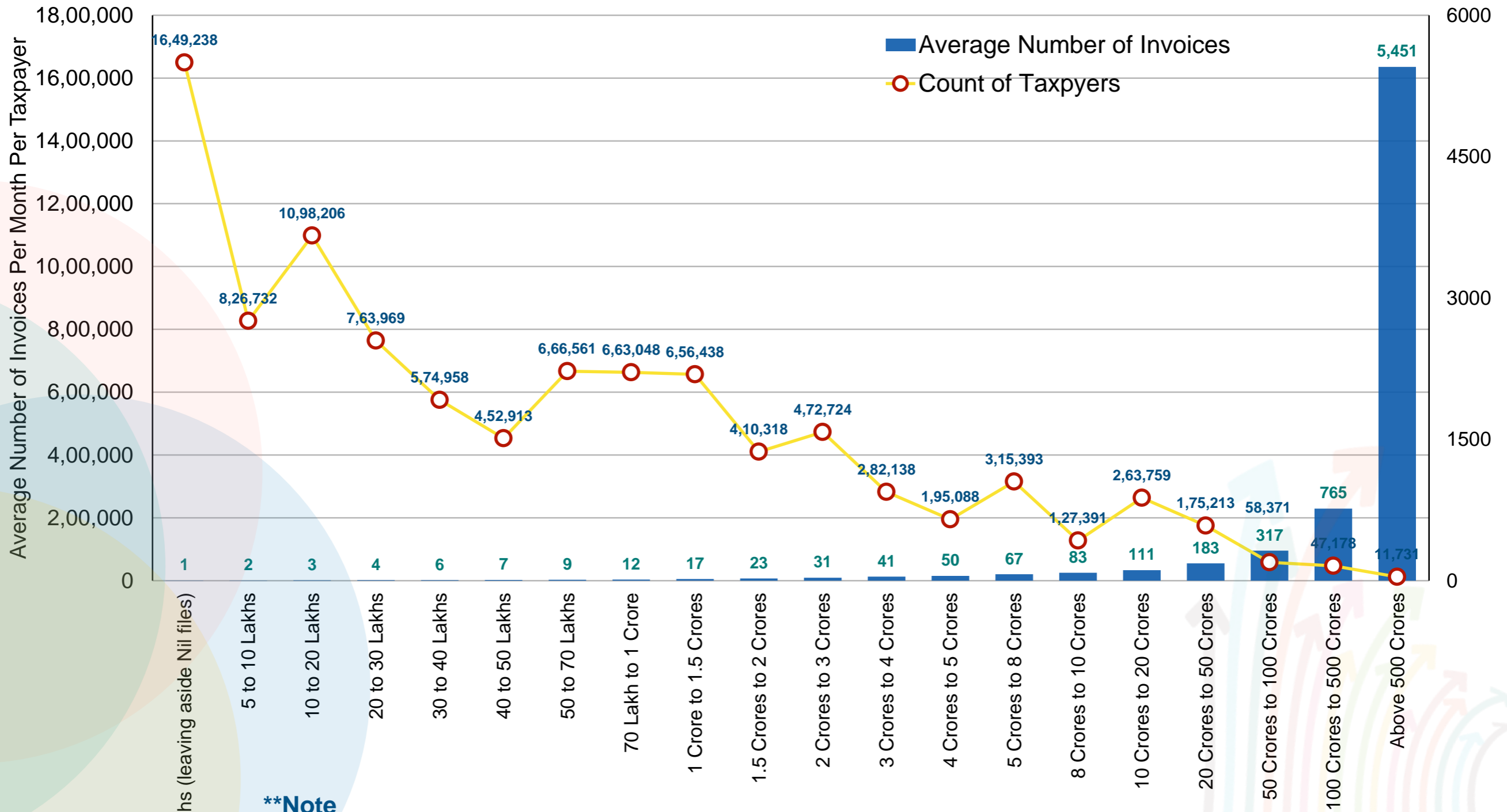
GSTR 3B Filing Compliance  
Last date of filing vs as on 30th June, 2023



## Invoice Count as per Turnover Slabs (at GSTIN Level)

Turnover Slab based on Outward Supply declared in GSTR-3B*	Count of Taxpayers	No. of invoices Reported in GSTR-1 by such taxpayers			Average count of invoices per month per tax payer
		Jan'23	Feb'23	Mar'23	
Upto 5 Lakhs (leaving aside Nil files)	16,49,238	6,91,767	7,86,008	17,75,395	0.66
5 to 10 Lakhs	8,26,732	10,70,471	11,36,576	23,15,526	1.82
10 to 20 Lakhs	10,98,206	24,99,528	26,01,637	48,99,148	3.04
20 to 30 Lakhs	7,63,969	26,53,265	27,17,504	48,20,481	4.45
30 to 40 Lakhs	5,74,958	26,45,909	27,00,014	46,11,267	5.77
40 to 50 Lakhs	4,52,913	26,02,169	26,45,991	44,03,928	7.10
50 to 70 Lakhs	6,66,561	48,94,141	49,55,801	79,08,955	8.88
70 Lakh to 1 Crore	6,63,048	67,26,406	67,47,262	1,02,45,512	11.92
1 Crore to 1.5 Crores	6,56,438	95,93,686	96,25,113	1,38,19,040	16.78
1.5 Crores to 2 Crores	4,10,318	83,52,023	83,52,355	1,12,41,973	22.70
2 Crores to 3 Crores	4,72,724	1,34,16,801	1,33,98,763	1,70,06,427	30.90
3 Crores to 4 Crores	2,82,138	1,09,24,577	1,08,52,487	1,32,35,910	41.37
4 Crores to 5 Crores	1,95,088	93,88,857	92,76,140	1,08,62,830	50.45
5 Crores to 8 Crores	3,15,393	2,03,50,428	2,01,28,401	2,28,59,932	66.94
8 Crores to 10 Crores	1,27,391	1,02,46,720	1,01,32,114	1,11,78,299	82.57
10 Crores to 20 Crores	2,63,759	2,87,00,019	2,81,81,321	3,11,62,820	111.27
20 Crores to 50 Crores	1,75,213	3,11,20,604	3,05,49,103	3,46,00,753	183.15
50 Crores to 100 Crores	58,371	1,80,60,686	1,76,75,072	1,98,07,479	317.19
100 Crores to 500 Crores	47,178	3,53,84,542	3,43,69,856	3,85,12,423	764.95
Above 500 Crores	11,731	6,22,94,034	6,07,81,762	6,87,76,677	5,451.44
<b>GRAND TOTAL</b>	<b>97,11,367</b>	<b>28,16,16,633</b>	<b>27,76,13,280</b>	<b>33,40,44,775</b>	<b>30.66</b>

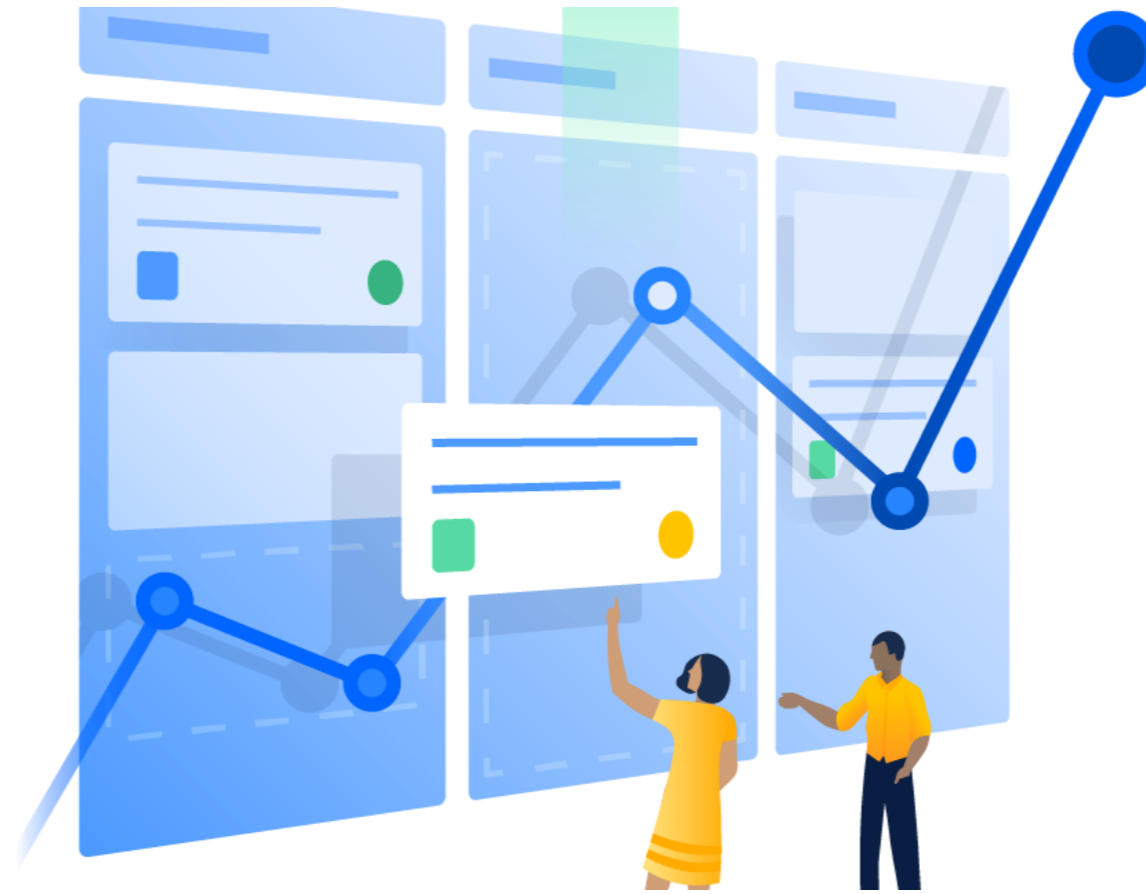
## Invoice Count as per Turnover Slabs (at GSTIN Level)



**\*\*Note**

The average number of invoice count have been rounded off to the next integer.



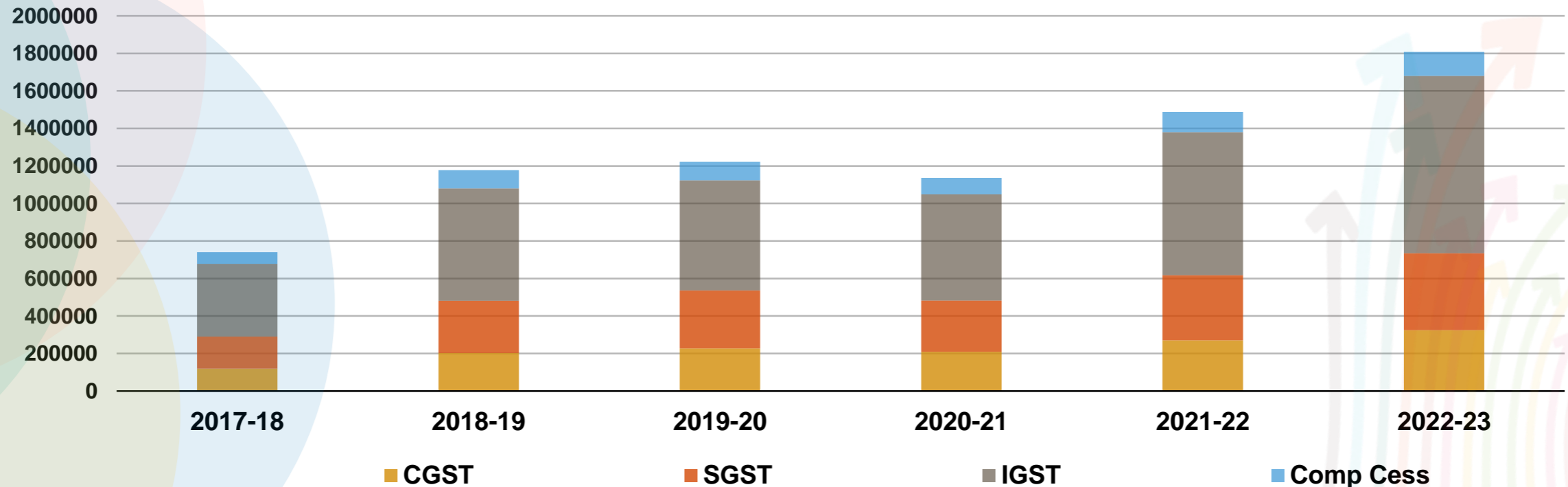


# Payment

## Payments- July'17 to Mar'23

Figures in crores

MONTH	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
CGST	1,18,876	2,02,444	2,27,442	2,09,916	2,70,701	3,23,923
SGST	1,71,803	2,78,817	3,09,231	2,72,827	3,46,186	4,10,251
IGST *	3,87,355	5,98,739	5,86,698	5,65,720	7,63,632	9,45,220
Domestic	1,93,092	3,08,244	3,19,422	3,03,947	3,86,676	4,73,421
Imports	1,94,264	2,90,496	2,67,277	2,61,773	3,76,956	4,71,799
Comp Cess *	62,614	97,369	98,745	88,338	1,07,708	1,28,286
Domestic	56,319	87,289	88,304	79,153	98,918	1,17,390
Imports	6,294	10,079	10,443	9,185	8,790	10,896
<b>Total</b>	<b>7,40,648</b>	<b>11,77,369</b>	<b>12,22,116</b>	<b>11,36,801</b>	<b>14,88,227</b>	<b>18,07,680</b>

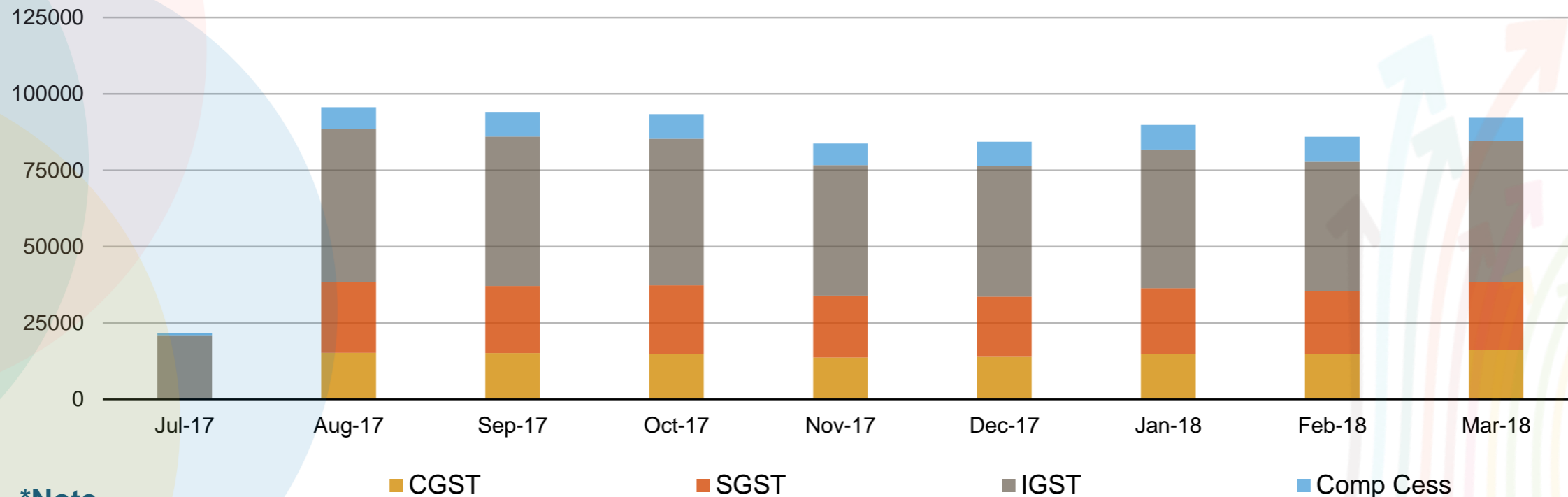


\*Note -IGST/ Cess includes payments on both domestic supplies and imports

## Payments- July'17 to March'18

Figures in crores

MONTH	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	TOTAL
CGST	10	15,252	15,131	14,962	13,690	13,928	14,874	14,763	16,266	<b>1,18,876</b>
SGST	10	23,257	21,979	22,345	20,294	19,700	21,542	20,621	22,055	<b>1,71,803</b>
IGST*	20,958	49,968	48,930	47,995	42,694	42,765	45,338	42,382	46,326	<b>3,87,356</b>
Domestic	32	26,901	25,000	25,879	22,667	22,048	23,793	22,779	23,993	<b>1,93,093</b>
Imports	20,926	23,068	23,929	22,116	20,026	20,717	21,546	19,603	22,333	<b>1,94,263</b>
Comp Cess*	593	7,156	8,024	8,032	7,103	7,922	8,070	8,196	7,520	<b>62,614</b>
Domestic	0	6,608	7,302	7,291	6,420	7,164	7,282	7,550	6,703	<b>56,319</b>
Imports	593	548	722	741	683	758	788	645	817	<b>6,295</b>
<b>Total</b>	<b>21,572</b>	<b>95,633</b>	<b>94,064</b>	<b>93,333</b>	<b>83,780</b>	<b>84,314</b>	<b>89,825</b>	<b>85,962</b>	<b>92,167</b>	<b>7,40,650</b>



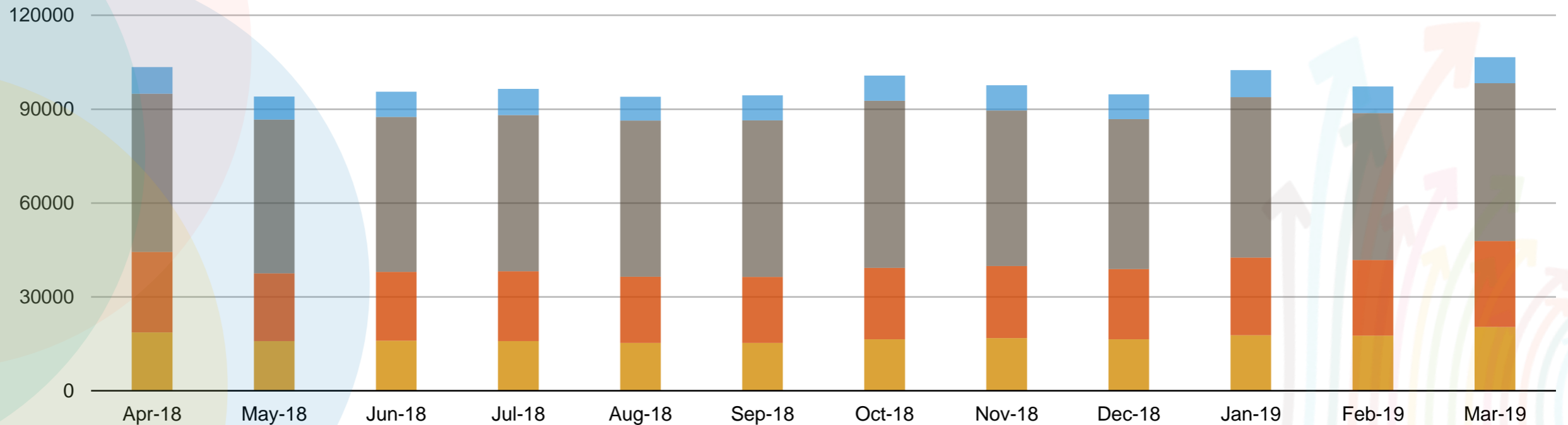
**\*Note**

**IGST/ Cess includes payments on both domestic supplies and imports**

## Payments- April'18 to March'19

Figures in crores

MONTH	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep'18	Oct'18	Nov'18	Dec'18	Jan'19	Feb'19	Mar'19	TOTAL
CGST	18,653	15,866	15,968	15,877	15,303	15,318	16,464	16,812	16,442	17,763	17,625	20,353	<b>2,02,444</b>
SGST	25,704	21,691	22,021	22,293	21,154	21,061	22,826	23,070	22,459	24,826	24,192	27,520	<b>2,78,817</b>
IGST*	50,548	49,120	49,498	49,951	49,875	50,070	53,419	49,726	47,936	51,225	46,953	50,418	<b>5,98,739</b>
Domestic	29,302	24,673	25,004	25,099	23,363	24,762	26,511	25,593	24,301	27,169	25,568	26,897	<b>3,08,243</b>
Imports	21,246	24,447	24,493	24,852	26,512	25,308	26,908	24,133	23,635	24,056	21,384	23,521	<b>2,90,495</b>
Comp Cess*	8,554	7,339	8,122	8,362	7,628	7,993	8,000	8,031	7,888	8,690	8,476	8,286	<b>97,369</b>
Domestic	7,852	6,485	7,349	7,568	6,779	7,224	7,045	7,189	7,051	7,788	7,566	7,395	<b>87,290</b>
Imports	702	854	773	794	849	769	955	842	838	902	910	891	<b>10,080</b>
<b>Total</b>	<b>1,03,459</b>	<b>94,016</b>	<b>95,610</b>	<b>96,483</b>	<b>93,960</b>	<b>94,442</b>	<b>1,00,710</b>	<b>97,637</b>	<b>94,726</b>	<b>1,02,503</b>	<b>97,247</b>	<b>1,06,577</b>	<b>11,77,369</b>



**\*Note**

■ CGST

■ SGST

■ IGST

■ Comp Cess

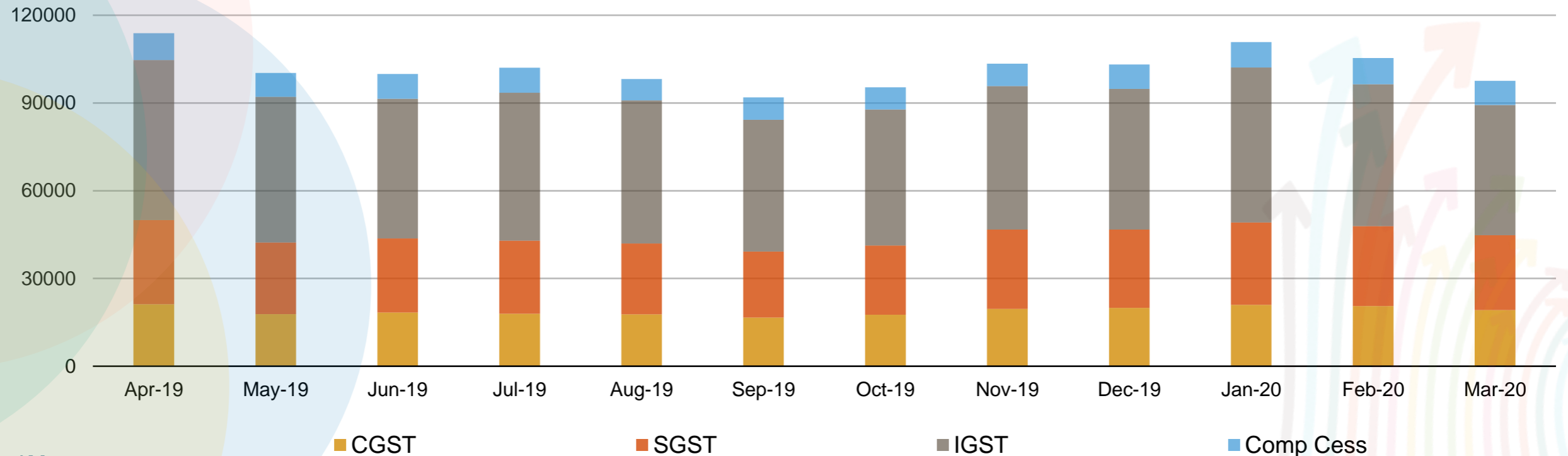
**IGST/ Cess includes payments on both domestic supplies and imports**



## Payments- April'19 to March'20

Figures in crores

Month	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	TOTAL
CGST	21,163	17,811	18,366	17,912	17,733	16,630	17,581	19,592	19,962	20,944	20,569	19,181	2,27,444
SGST	28,801	24,462	25,343	25,007	24,239	22,598	23,674	27,145	26,792	28,223	27,348	25,598	3,09,230
IGST*	54,733	49,891	47,772	50,612	48,958	45,069	46,517	49,027	48,099	53,013	48,503	44,506	5,86,700
Domestic	31,444	25,015	25,792	26,366	24,140	22,972	25,071	28,078	26,804	29,532	27,758	26,450	3,19,422
Imports	23,289	24,875	21,980	24,246	24,818	22,097	21,446	20,948	21,295	23,481	20,745	18,056	2,67,276
Comp Cess*	9,168	8,125	8,457	8,551	7,273	7,620	7,607	7,727	8,331	8,637	8,944	8,305	98,745
Domestic	8,115	7,172	7,582	7,754	6,432	6,892	6,833	6,858	7,484	7,813	7,907	7,465	88,307
Imports	1,053	953	876	797	841	728	774	869	847	824	1,040	841	10,443
<b>Total</b>	<b>1,13,865</b>	<b>1,00,289</b>	<b>99,939</b>	<b>1,02,082</b>	<b>98,202</b>	<b>91,916</b>	<b>95,379</b>	<b>1,03,491</b>	<b>1,03,184</b>	<b>1,10,818</b>	<b>1,05,363</b>	<b>97,590</b>	<b>12,22,118</b>



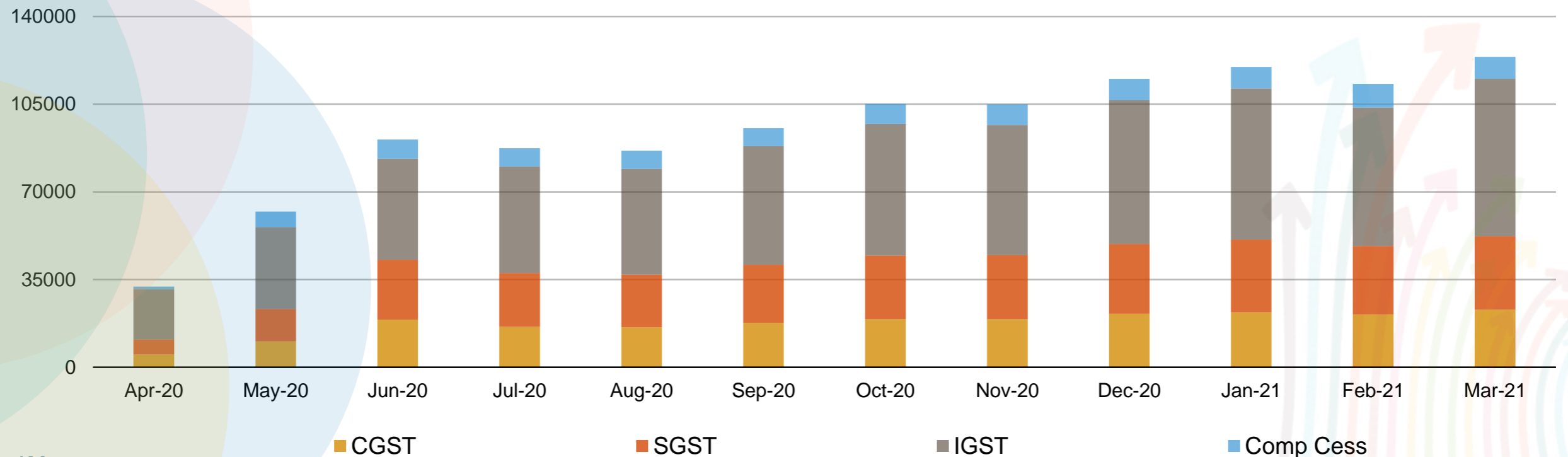
\*Note

IGST/ Cess includes payments on both domestic supplies and imports

## Payments- April'20 to March'21

Figures in crores

Month	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	TOTAL
CGST	5,067	10,330	18,980	16,147	15,906	17,741	19,193	19,189	21,365	21,932	21,092	22,973	<b>2,09,916</b>
SGST	5,951	12,911	23,970	21,418	21,064	23,131	25,411	25,540	27,804	29,025	27,273	29,329	<b>2,72,827</b>
IGST*	20,030	32,703	40,302	42,592	42,264	47,484	52,540	51,991	57,425	60,293	55,253	62,842	<b>5,65,720</b>
Domestic	7,956	16,062	24,594	22,268	23,085	25,042	29,165	29,913	30,375	32,869	30,871	31,745	<b>3,03,946</b>
Imports	12,074	16,640	15,709	20,324	19,179	22,442	23,375	22,078	27,050	27,424	24,382	31,097	<b>2,61,773</b>
Comp Cess*	1,125	6,207	7,665	7,265	7,215	7,124	8,011	8,241	8,579	8,622	9,525	8,757	<b>88,337</b>
Domestic	632	5,579	7,058	6,458	6,542	6,336	7,079	7,432	7,608	7,739	8,865	7,822	<b>79,152</b>
Imports	493	628	607	807	673	788	932	809	971	883	660	935	<b>9,185</b>
<b>Total</b>	<b>32,172</b>	<b>62,151</b>	<b>90,917</b>	<b>87,422</b>	<b>86,450</b>	<b>95,480</b>	<b>1,05,155</b>	<b>1,04,962</b>	<b>1,15,174</b>	<b>1,19,872</b>	<b>1,13,144</b>	<b>1,23,901</b>	<b>11,36,800</b>



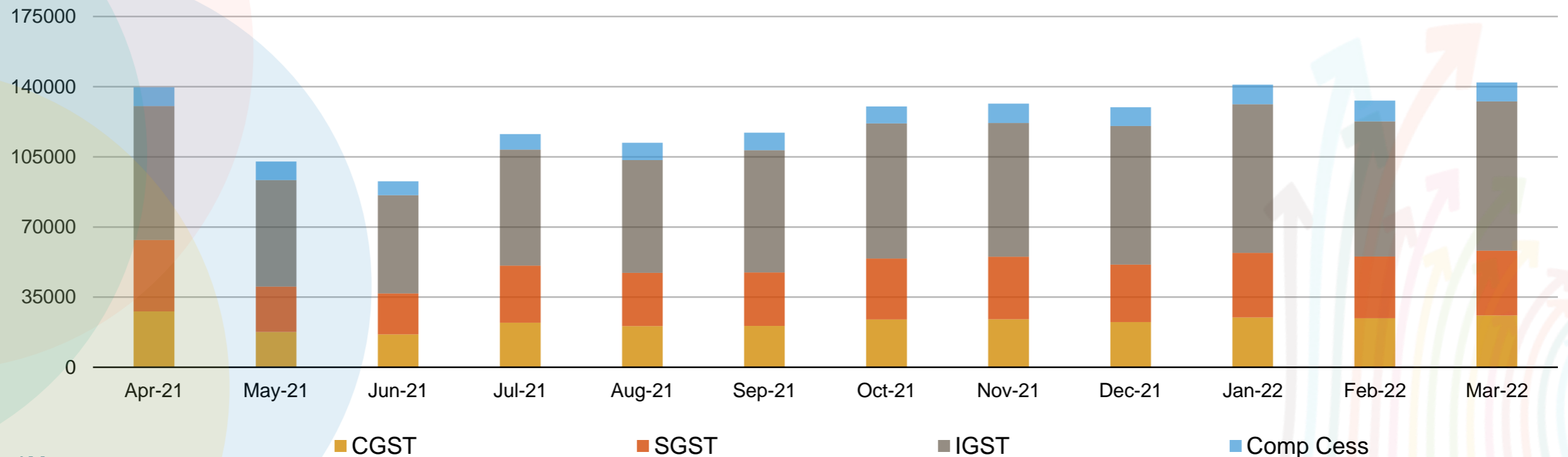
\*Note

IGST/ Cess includes payments on both domestic supplies and imports

## Payments- April'21 to March'22

Figures in crores

Month	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	TOTAL
CGST	27,837	17,592	16,424	22,197	20,522	20,578	23,861	23,978	22,578	24,869	24,435	25,830	2,70,701
SGST	35,621	22,653	20,397	28,541	26,605	26,767	30,421	31,127	28,658	32,239	30,779	32,378	3,46,186
IGST*	66,878	53,199	49,079	57,864	56,247	60,911	67,361	66,815	69,155	74,182	67,471	74,470	7,63,632
Domestic	38,882	27,197	23,317	29,964	29,363	31,356	34,363	34,650	31,628	36,983	33,634	35,339	3,86,676
Imports	27,996	26,002	25,762	27,900	26,884	29,555	32,998	32,165	37,527	37,199	33,837	39,131	3,76,956
Comp Cess*	9,372	9,265	6,949	7,790	8,646	8,754	8,484	9,606	9,389	9,696	10,340	9,417	1,07,708
Domestic	8,464	8,397	6,140	6,975	8,000	8,131	7,785	8,953	8,775	9,160	9,702	8,436	98,918
Imports	908	868	809	815	646	623	699	653	614	536	638	981	8,790
<b>Total</b>	<b>1,39,708</b>	<b>1,02,709</b>	<b>92,849</b>	<b>1,16,392</b>	<b>1,12,020</b>	<b>1,17,010</b>	<b>1,30,127</b>	<b>1,31,526</b>	<b>1,29,780</b>	<b>1,40,986</b>	<b>1,33,025</b>	<b>1,42,095</b>	<b>14,88,227</b>



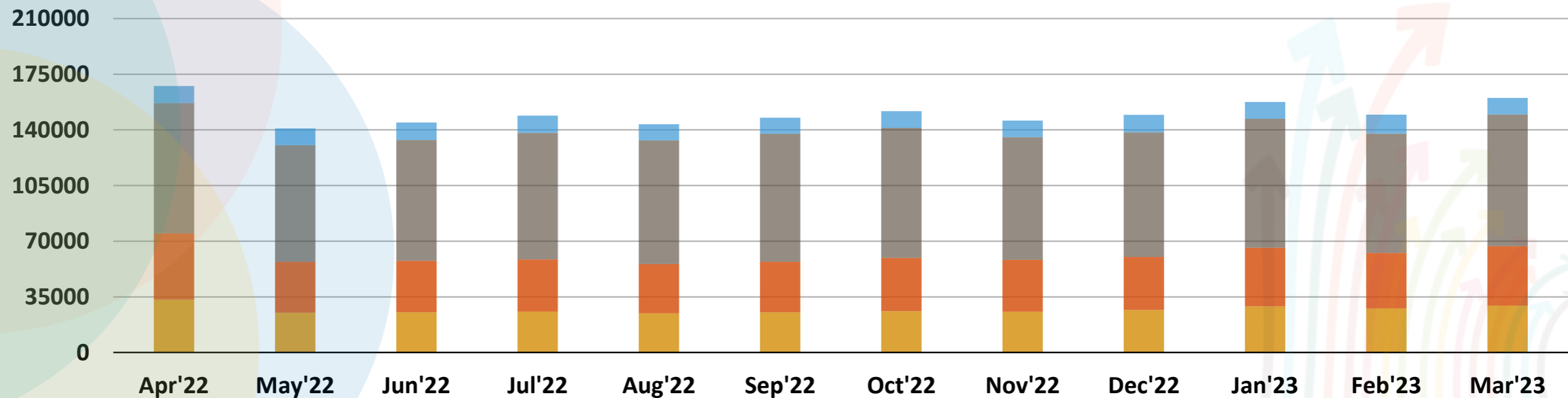
\*Note

IGST/ Cess includes payments on both domestic supplies and imports

## Payments- April'22 to March'23

Figures in crores

Months	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	TOTAL
<b>CGST</b>	33,159	25,036	25,306	25,751	24,710	25,271	26,039	25,681	26,711	29,051	27,662	29,546	<b>3,23,923</b>
<b>SGST</b>	41,793	32,001	32,406	32,807	30,951	31,813	33,396	32,651	33,357	36,847	34,915	37,314	<b>4,10,251</b>
<b>IGST*</b>	81,939	73,345	75,887	79,518	77,782	80,464	81,778	77,103	78,435	80,995	75,069	82,907	<b>9,45,220</b>
<b>Domestic</b>	45,234	35,876	35,785	38,098	35,715	39,249	44,481	38,468	38,172	42,561	39,380	40,404	<b>4,73,421</b>
<b>Imports</b>	36,705	37,469	40,102	41,420	42,067	41,215	37,297	38,635	40,263	38,434	35,689	42,503	<b>4,71,799</b>
<b>Comp Cess*</b>	10,649	10,502	11,018	10,920	10,169	10,138	10,505	10,433	11,005	10,661	11,931	10,355	<b>1,28,286</b>
<b>Domestic</b>	9,792	9,571	9,821	9,925	9,151	9,282	9,680	9,616	10,155	9,863	11,139	9,395	<b>1,17,390</b>
<b>Imports</b>	857	931	1,197	995	1,018	856	825	817	850	798	792	960	<b>10,896</b>
<b>Total</b>	<b>1,67,540</b>	<b>1,40,885</b>	<b>1,44,616</b>	<b>1,48,995</b>	<b>1,43,611</b>	<b>1,47,686</b>	<b>1,51,718</b>	<b>1,45,868</b>	<b>1,49,507</b>	<b>1,57,554</b>	<b>1,49,577</b>	<b>1,60,122</b>	<b>18,07,680</b>



\*Note

■ CGST

■ SGST

■ IGST

■ Comp Cess

IGST/ Cess includes payments on both domestic supplies and imports



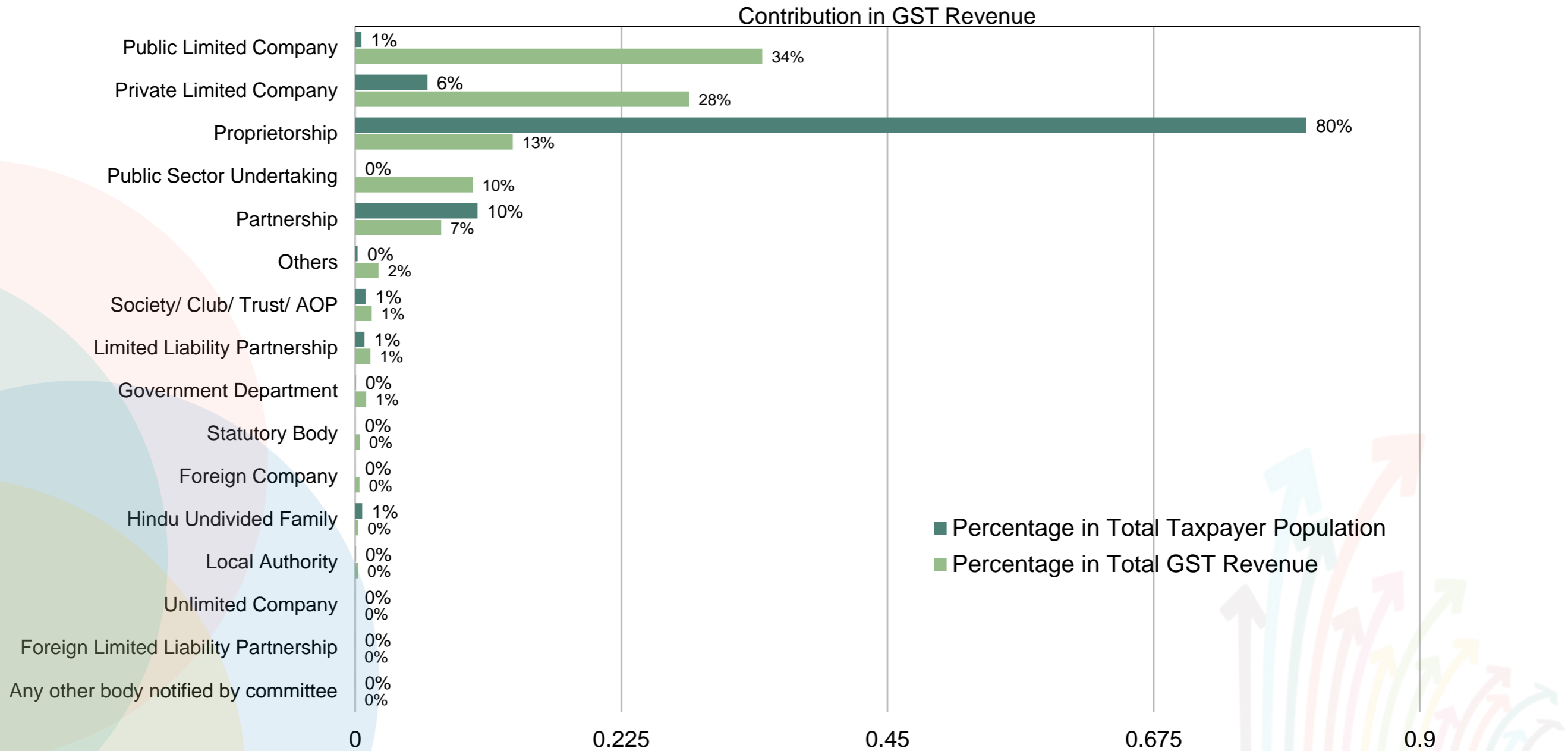
## Contribution to GST Revenue\* from Different Constitutions of Business

CONSTITUTION OF BUSINESS	No. of Tax Payers who has entry in cash ledger against R3B/R4	% age of Tax Payers	COLLECTION	%AGE OF COLLECTION
Public Limited Company	84,513	0.52%	19,37,533	34.40%
Private Limited Company	10,00,266	6.11%	15,89,707	28.23%
Proprietorship	1,31,72,419	80.41%	7,50,373	13.32%
Public Sector Undertaking	3,159	0.02%	5,59,996	9.94%
Partnership	16,93,314	10.34%	4,09,578	7.27%
Others	34,655	0.21%	1,11,461	1.98%
Society/ Club/ Trust/ AOP	1,44,170	0.88%	78,711	1.40%
Limited Liability Partnership	1,30,351	0.80%	72,374	1.29%
Government Department	8,755	0.05%	51,815	0.92%
Statutory Body	1,133	0.01%	21,500	0.38%
Foreign Company	1,957	0.01%	20,554	0.36%
Hindu Undivided Family	98,461	0.60%	13,909	0.25%
Local Authority	7,971	0.05%	13,312	0.24%
Unlimited Company	122	0.00%	543	0.01%
Foreign Limited Liability Partnership	137	0.00%	165	0.00%
Any other body notified by committee	87	0.00%	15	0.00%
<b>Grand Total</b>	<b>1,63,81,470</b>	<b>100%</b>	<b>56,31,547</b>	<b>100%</b>

**\*\*Note**

- Status as on 30<sup>th</sup> June 2023; Return period accounted up to March 2023
- Figures doesn't include IGST on imports

# Contribution to GST Revenue\* from Different Constitutions of Business



**\*\*Note**

- Status as on 30<sup>th</sup> June 2023; Return period accounted up to March 2023
- Figures representative of the liability paid by debit made in the Electronic Cash Ledger (doesn't include IGST on imports)

# Composition Taxpayers: Returns and Payment Trends\*

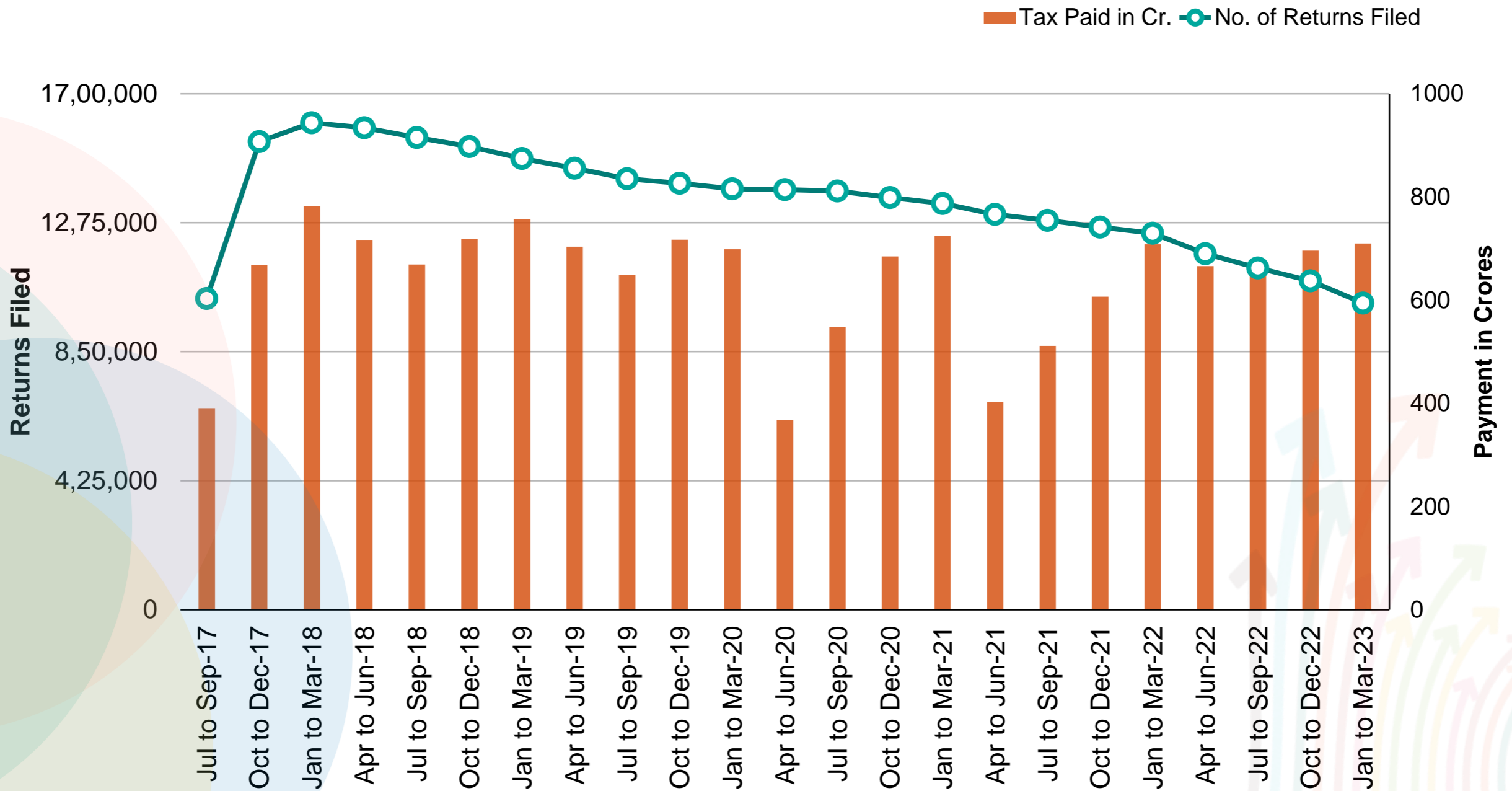
Return Period	No. of Returns Filed	No. of GSTINs Making Payment	Nil Filers	Tax Paid in Cr.	Avg. Tax per GSTIN/ quarter
Jul to Sep-17	10,25,171	8,57,481	1,67,690	390.55	4,554.59
Oct to Dec-17	15,41,827	13,55,708	1,86,119	667.55	4,924.00
Jan to Mar-18	16,03,733	13,68,301	2,35,432	782.59	5,719.42
Apr to Jun-18	15,87,429	13,13,012	2,74,417	716.57	5,457.43
Jul to Sep-18	15,55,474	12,83,783	2,71,691	668.92	5,210.50
Oct to Dec-18	15,25,639	12,81,917	2,43,722	718.04	5,601.29
Jan to Mar-19	14,86,357	12,48,082	2,38,275	756.98	6,065.14
Apr to Jun-19	14,54,626	10,64,057	3,90,569	703.57	6,612.14
Jul to Sep-19	14,19,641	10,20,793	3,98,848	649.00	6,357.84
Oct to Dec-19	14,04,544	10,26,765	3,77,779	716.78	6,980.94
Jan to Mar-20	13,86,315	9,89,635	3,96,680	698.58	7,058.99
Apr to Jun-20	13,83,617	8,12,150	5,71,467	366.97	4,518.54
Jul to Sep-20	13,79,009	9,16,176	4,62,833	548.33	5,985.02
Oct to Dec-20	13,57,479	9,37,036	4,20,443	684.82	7,308.36
Jan to Mar-21	13,38,037	9,11,532	4,26,505	724.68	7,950.12
Apr to Jun-21	13,01,998	6,61,166	6,40,832	402.18	6,082.90
Jul to Sep-21	12,82,544	7,08,951	5,73,593	511.45	7,214.12
Oct to Dec-21	12,60,210	7,47,540	5,12,670	606.43	8,112.37
Jan to Mar-22	12,39,917	8,13,900	4,26,017	708.13	8,700.48
Apr to Jun-22	11,72,971	8,17,448	3,55,523	665.75	8,144.24
Jul to Sep-22	11,25,649	8,06,327	3,19,322	653.06	8,099.17
Oct to Dec-22	10,83,410	7,99,767	2,83,643	695.75	8,699.38
Jan to Mar-23	10,10,151	7,72,121	2,38,030	709.54	9,189.48

\* The number of taxpayers above are of those who filed returns

\* Average tax payment in cash is based on non-nil returns



# Composition Taxpayers: Returns and Payment Trends\*



\*The number of taxpayers above is of those who filed return and average tax payment in cash is based on non-nil returns



## Migrated and New Taxpayers : Tax Collection Trend\*

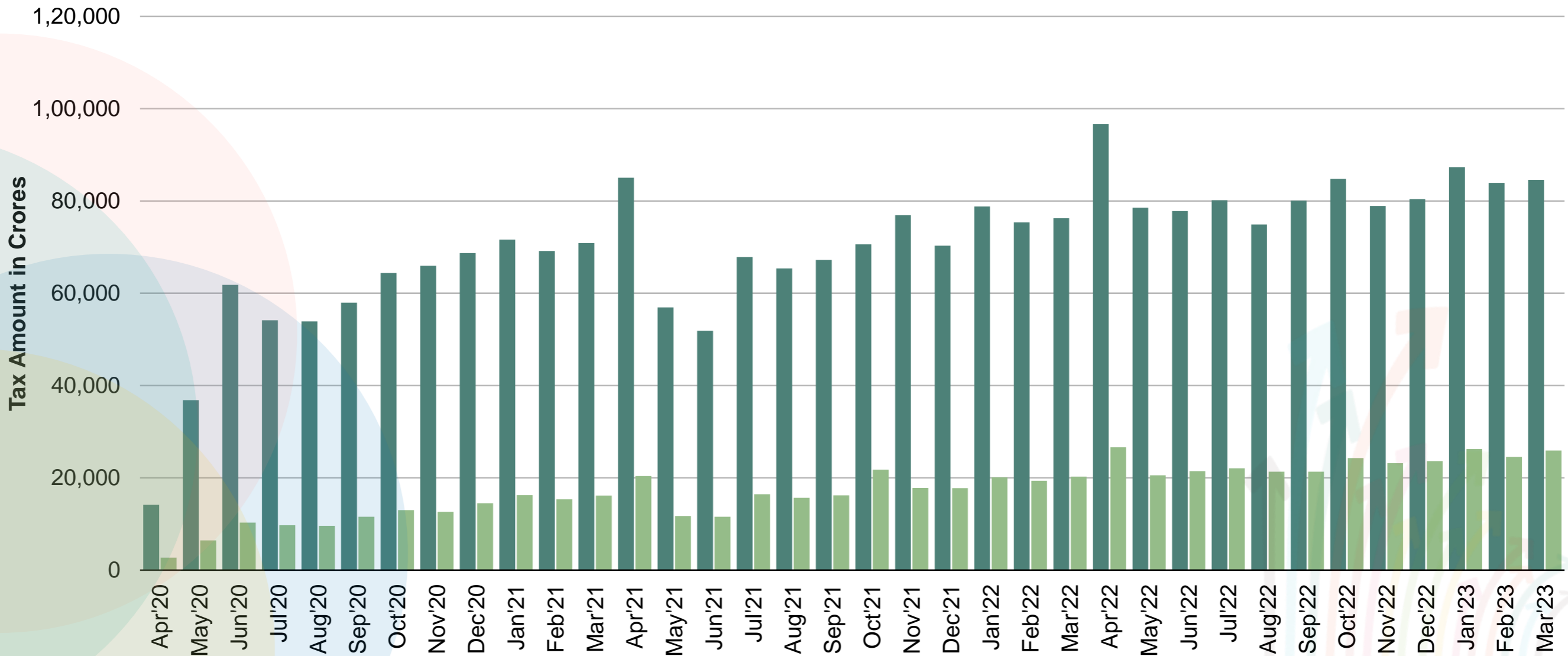
Payment Month	No. of Migrated GSTIN	Tax Deposited by Migrated GSTIN (Cr.)	Avg. Tax Paid per Migrated GSTIN (in Lakhs)	No. of New GSTIN	Tax Deposited by New (in Cr.)	Avg. Tax Paid per New GSTIN in Lakhs
Apr-21	19,36,079	85,052.43	4.39	17,59,654	20,393.33	1.16
May-21	7,26,006	56,943.38	7.84	5,81,365	11,742.48	2.02
Jun-21	10,87,363	51,884.67	4.77	8,03,594	11,586.04	1.44
Jul-21	20,24,530	67,838.25	3.35	18,73,514	16,442.02	0.88
Aug-21	17,83,080	65,381.08	3.67	18,98,049	15,673.91	0.83
Sep-21	14,95,077	67,227.37	4.50	14,32,002	16,198.97	1.13
Oct-21	20,11,955	70,595.84	3.51	20,87,099	21,771.48	1.04
Nov-21	15,04,740	76,925.46	5.11	14,48,070	17,807.12	1.23
Dec-21	14,36,615	70,316.71	4.89	13,76,516	17,767.39	1.29
Jan-22	20,04,886	78,820.13	3.93	20,56,595	20,092.40	0.98
Feb-22	15,11,849	75,343.36	4.98	14,64,638	19,365.80	1.32
Mar-22	15,50,662	76,260.78	4.92	15,52,897	20,249.06	1.30
Apr-22	21,04,852	96,631.00	4.59	22,86,275	26,639.94	1.17
May-22	15,70,046	78,560.60	5.00	16,41,445	20,548.78	1.25
Jun-22	14,20,143	77,817.90	5.48	14,54,608	21,445.30	1.47
Jul-22	19,70,400	80,159.40	4.07	22,39,232	22,086.55	0.99
Aug-22	15,04,924	74,904.11	4.98	16,20,872	21,312.72	1.31
Sep-22	14,20,976	80,092.99	5.64	15,31,614	21,314.14	1.39
Oct-22	19,35,329	84,771.66	4.38	22,50,149	24,283.65	1.08
Nov-22	15,28,496	78,927.94	5.16	16,95,599	23,181.65	1.37
Dec-22	15,05,475	80,409.47	5.34	17,10,010	23,648.05	1.38
Jan-23	20,58,263	87,344.70	4.24	24,78,774	26,236.22	1.06
Feb-23	15,03,762	83,922.21	5.58	17,20,997	24,512.84	1.42
Mar-23	15,03,336	84,587.69	5.63	17,46,628	25,942.14	1.49
<b>Total</b>	<b>3,90,98,844</b>	<b>18,30,719</b>	<b>4.68</b>	<b>4,07,10,196</b>	<b>4,90,242</b>	<b>1.20</b>

\*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.

## Migrated and New Taxpayers

### Month wise Tax Collection Trend\*

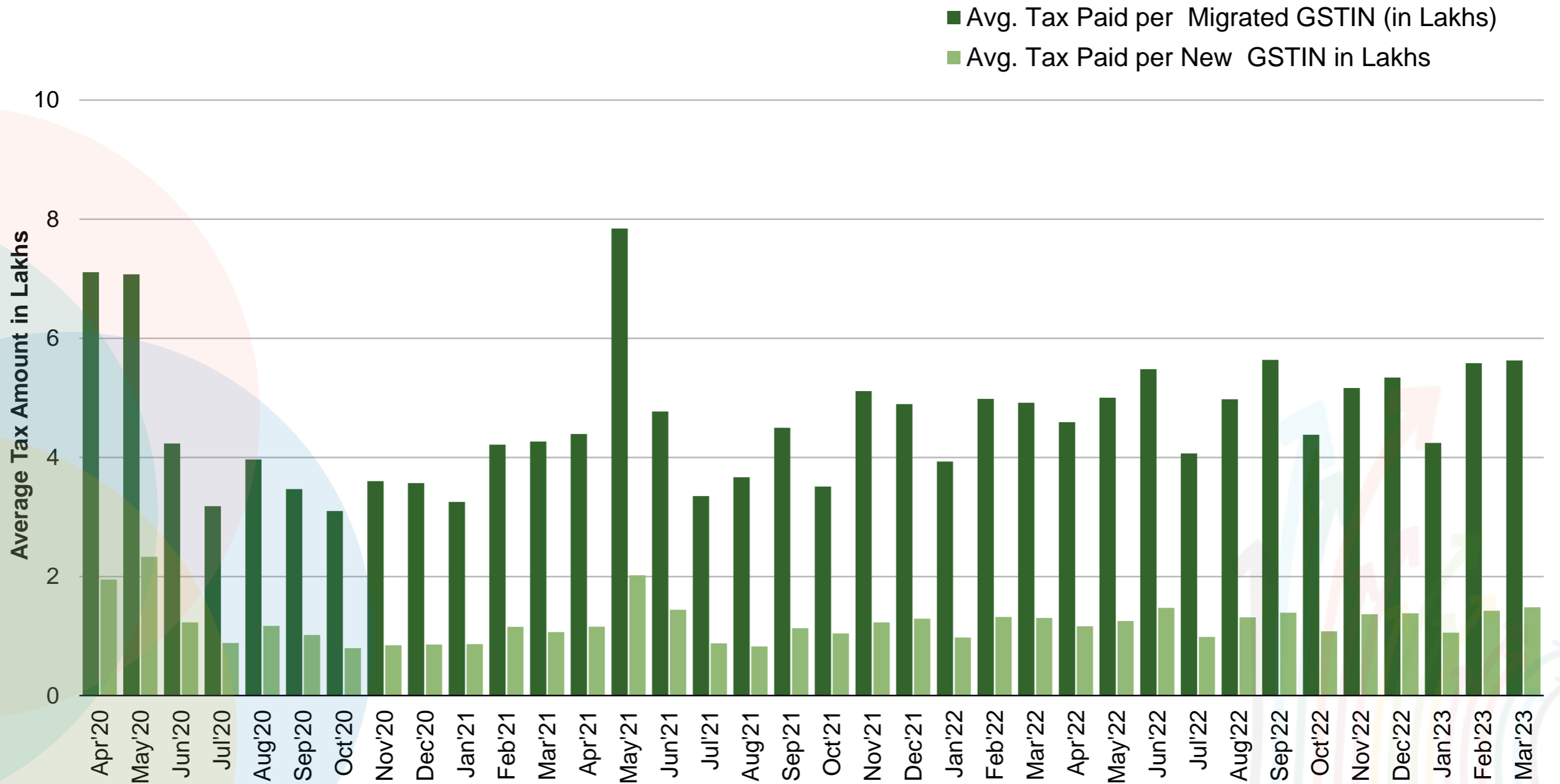
- Tax Deposited by Migrated GSTIN (Cr.)
- Tax Deposited by New GSTIN (in Cr.)



\*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.

## Migrated and New Taxpayers : Tax Collection Trend\*

### Average Tax Collection Trend per GSTIN\*



\*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.



## State wise Tax Collection Trends: Migrated and New Taxpayers\* for FY 2022-23

STATE	Migrated Taxpayers			New Taxpayers		
	No. Of GSTINs	Tax Deposited (Cr.)	Avg. per Migrated GSTIN (in Lakhs)	No. Of GSTINs	Tax Deposited (Cr.)	Avg. Tax Per New GSTIN (in Lakhs)
Andaman and Nicobar Islands	656	148.79	22.68	3,173	173.54	5.47
Andhra Pradesh	1,14,027	24,601.24	21.57	1,87,232	13,737.58	7.34
Arunachal Pradesh	1,571	348.15	22.16	7,850	341.13	4.35
Assam	49,092	9,864.83	20.09	97,648	2,669.34	2.73
Bihar	87,697	11,006.83	12.55	2,26,935	3,672.07	1.62
Chandigarh	10,849	1,607.54	14.82	11,997	644.71	5.37
Chattisgarh	47,208	28,066.49	59.45	68,665	2,705.46	3.94
Dadra and Nagar Haveli	5,148	3,018.14	58.63	7,666	688.77	8.98
Daman and Diu	120	0.90	0.75	33	0.39	1.17
Delhi	2,07,821	38,132.30	18.35	3,44,626	15,095.17	4.38
Goa	13,942	4,076.34	29.24	18,417	1,250.35	6.79
Gujarat	3,09,881	83,796.58	27.04	4,98,133	26,618.04	5.34
Haryana	1,18,172	69,337.76	58.68	2,26,146	15,296.15	6.76
Himachal Pradesh	31,057	6,905.89	22.24	46,218	1,436.51	3.11
Jammu and Kashmir	24,964	3,294.68	13.20	52,500	1,328.49	2.53
Jharkhand	39,571	26,089.73	65.93	80,432	4,896.68	6.09
Karnataka	3,02,258	94,912.57	31.40	4,09,693	23,720.93	5.79
Kerala	1,44,103	17,200.77	11.94	1,69,657	8,844.88	5.21
Ladakh	1,140	69.93	6.13	3,908	187.23	4.79
Lakshadweep	7	0.21	3.06	165	18.32	11.10
Madhya Pradesh	1,43,666	28,389.88	19.76	1,76,535	5,789.55	3.28
Maharashtra	5,09,687	2,12,362.26	41.67	7,51,285	50,590.14	6.73
Manipur	1,801	244.65	13.58	7,410	208.11	2.81
Meghalaya	4,920	1,422.45	28.91	11,368	497.57	4.38
Mizoram	1,222	111.59	9.13	3,871	194.19	5.02
Nagaland	1,734	176.62	10.19	4,716	282.27	5.99
Odisha	72,535	37,527.94	51.74	1,22,930	9,797.05	7.97
Puducherry	7,885	1,912.04	24.25	10,661	410.20	3.85
Punjab	1,08,149	14,983.50	13.85	1,52,209	4,833.32	3.18
Rajasthan	2,21,984	34,787.44	15.67	3,08,192	8,194.88	2.66
Sikkim	1,731	2,408.89	139.16	4,521	632.00	13.98
Tamil Nadu	3,27,237	78,378.56	23.95	4,69,202	22,353.97	4.76
Telangana	1,05,633	36,454.78	34.51	2,22,545	13,215.52	5.94
Tripura	6,269	385.73	6.15	11,648	356.57	3.06
Uttar Pradesh	3,92,598	62,123.23	15.82	7,50,477	20,772.99	2.77
Uttarakhand	44,978	13,133.99	29.20	85,545	3,080.47	3.60
West Bengal	1,54,100	40,846.49	26.51	2,85,539	14,329.22	5.02
<b>Total</b>	<b>36,15,413</b>	<b>9,88,129.67</b>	<b>27.33</b>	<b>58,39,748</b>	<b>2,78,863.75</b>	<b>4.78</b>

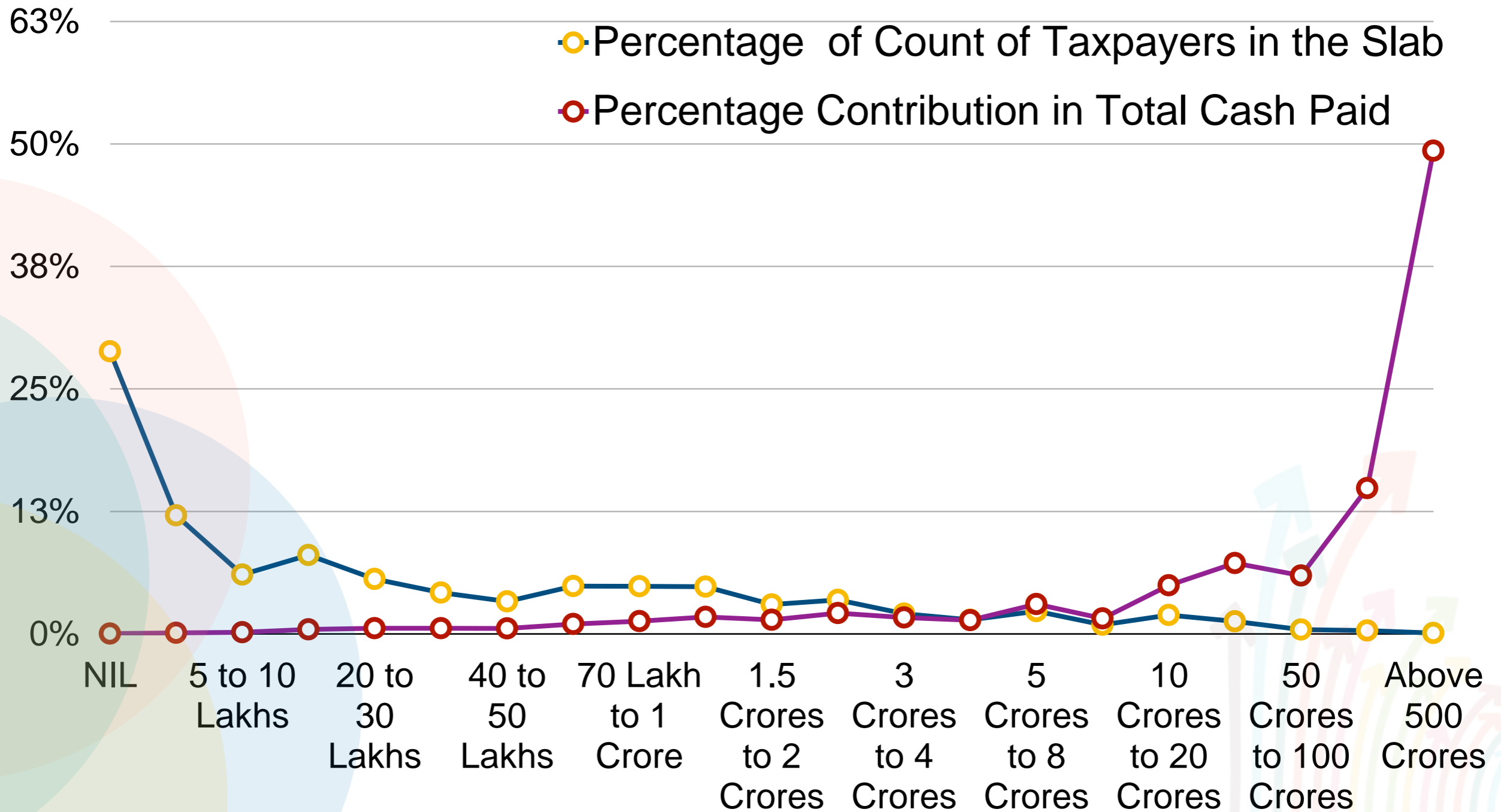
\*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.



## Cash Payment Trend basis Turnover Slabs (FY 2022-23)

Turnover Slab	Percentage of Count of Taxpayers in the Slab	Cash Paid in Crores	Percentage of Cash Paid
NIL	28.84%	324	0.03%
Upto 5 Lakhs	12.09%	1,134	0.10%
5 to 10 Lakhs	6.06%	1,971	0.17%
10 to 20 Lakhs	8.05%	5,417	0.46%
20 to 30 Lakhs	5.60%	6,662	0.57%
30 to 40 Lakhs	4.21%	6,857	0.58%
40 to 50 Lakhs	3.32%	6,625	0.56%
50 to 70 Lakhs	4.89%	11,732	1.00%
70 Lakh to 1 Crore	4.86%	15,210	1.29%
1 Crore to 1.5 Crores	4.81%	20,423	1.74%
1.5 Crores to 2 Crores	3.01%	16,802	1.43%
2 Crores to 3 Crores	3.46%	24,987	2.12%
3 Crores to 4 Crores	2.07%	19,560	1.66%
4 Crores to 5 Crores	1.43%	16,364	1.39%
5 Crores to 8 Crores	2.31%	35,651	3.03%
8 Crores to 10 Crores	0.93%	18,476	1.57%
10 Crores to 20 Crores	1.93%	58,278	4.96%
20 Crores to 50 Crores	1.28%	84,963	7.22%
50 Crores to 100 Crores	0.43%	69,973	5.95%
100 Crores to 500 Crores	0.34%	1,74,787	14.86%
Above 500 Crores	0.08%	5,79,909	49.31%
<b>GRAND TOTAL</b>	<b>100.00%</b>	<b>11,76,107</b>	<b>100.00%</b>

## Turnover Slabs and Cash Payment Trends



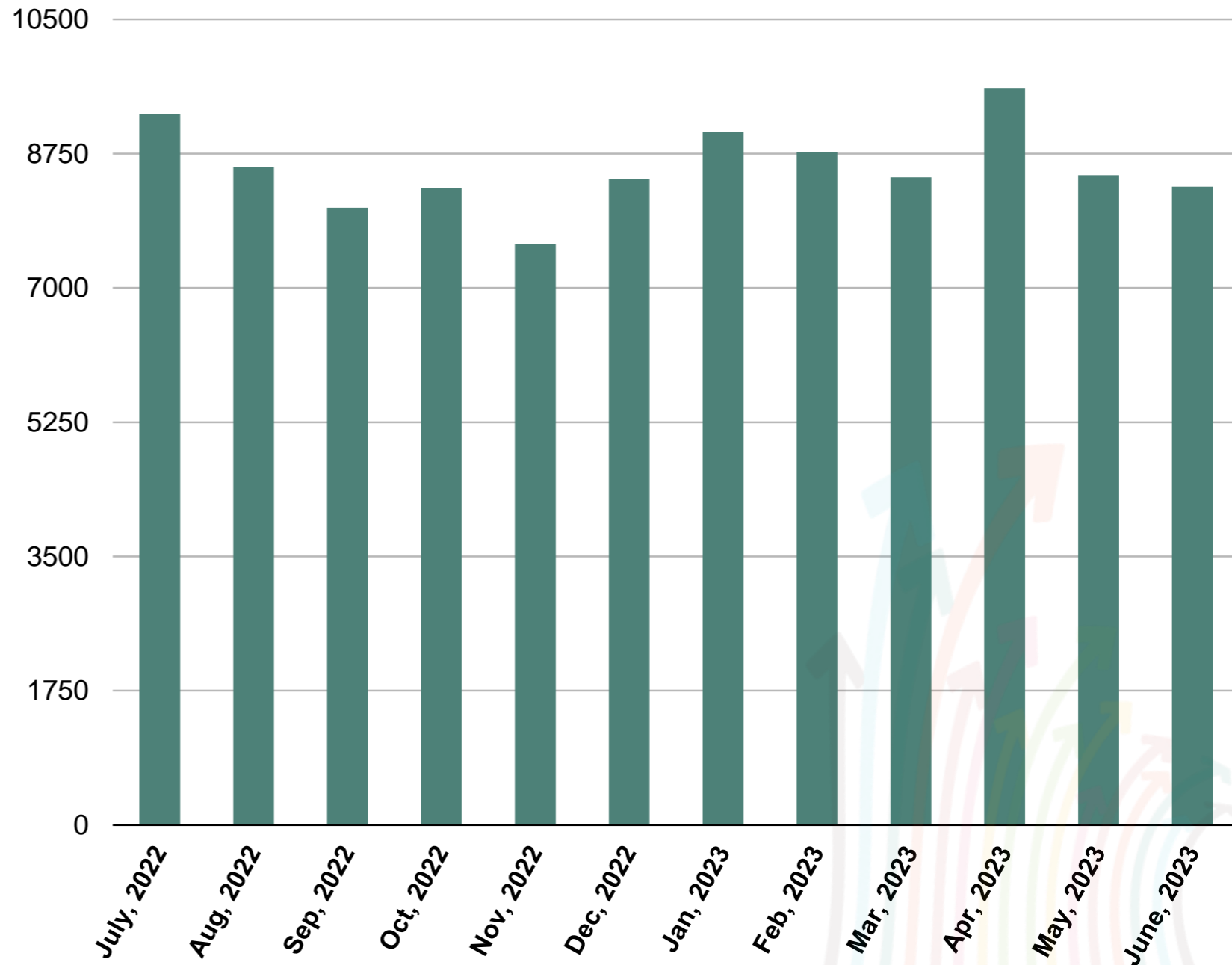


# Refund

## Data Transmission to Customs for Refund of IGST Paid on Export of Goods (July – 22 till June – 23)

Month of Transmission	IGST (Amt/Cr.)	Invoice Count	GSTR-1 Count
Jul-22	9266.94	304957	19149
Aug-22	8577.68	279265	17625
Sep-22	8046.16	253775	17028
Oct-22	8301.26	270003	18637
Nov-22	7575.46	241285	16909
Dec-22	8418.71	260359	17075
Jan-23	9031.21	300911	19656
Feb-23	8768.23	275021	18208
Mar-23	8443.02	277042	18333
Apr-23	9600.91	307107	20012
May-23	8468.63	294799	18672
Jun-23	8318.68	296301	18777

Data Transmission to Customs for IGST refunds  
Amount in Rupees (Cr.)





## Online Refund Status: As on 30<sup>th</sup> June, 2023

#	STATUS	COUNT	AMOUNT (IN CR.)	EXPLANATION	
1	Total application received since 26/09/2019 (in RFD-01)	15,73,190	5,22,410.02		
2	Total applications withdrawn	43,148	25,871.06	42,937	14,364.79
3	Filed, but yet to be acknowledged (RFD0-01)	21,107	7,997.70		
4	Out of (1-2-3) above, cases where deficiency memo issued (RFD-03)	3,22,943	91,025.83		
4	Cases which are at various stages of processing (1-2-3-4)	11,85,992	3,97,515.43	Percentage of 11,85,992 ↓	Percentage of 3,97,415.43 ↓
5	Out of 4 above, cases which have been acknowledged but no further processing has started	25,755	5,087.49	2.17%	1.28%
6	Out of 4 above, cases where Provisional Order has been issued (RFD-04)	1,349	1,490.65	0.11%	0.37%
7	Out of 4 above, (RFD-06) issued	11,48,704	386953.72	96.86%	97.34%
8	Out of 4 above, cases where SCN has been issued which have not been replied (RED-08)	5,868	1,572.78	0.49%	0.40%
9	Out of 4 above, cases where SCN has been replied and case under process (RFD-09)	4,316	2,410.79	0.36%	0.61%
10	Number of Payment Order Issued in RFD-05	11,20,000	3,50,657.46	Percentage of 11,20,000 ↓	Percentage of 3,50,657.46 ↓
11	Out of (2) above, Disbursed by PFMS	11,02,732	3,45,969.21	98.46%	98.66%

- The figures shown are for the period post 26th Sep, 2019 after online refund was launched



# E-Way Bill

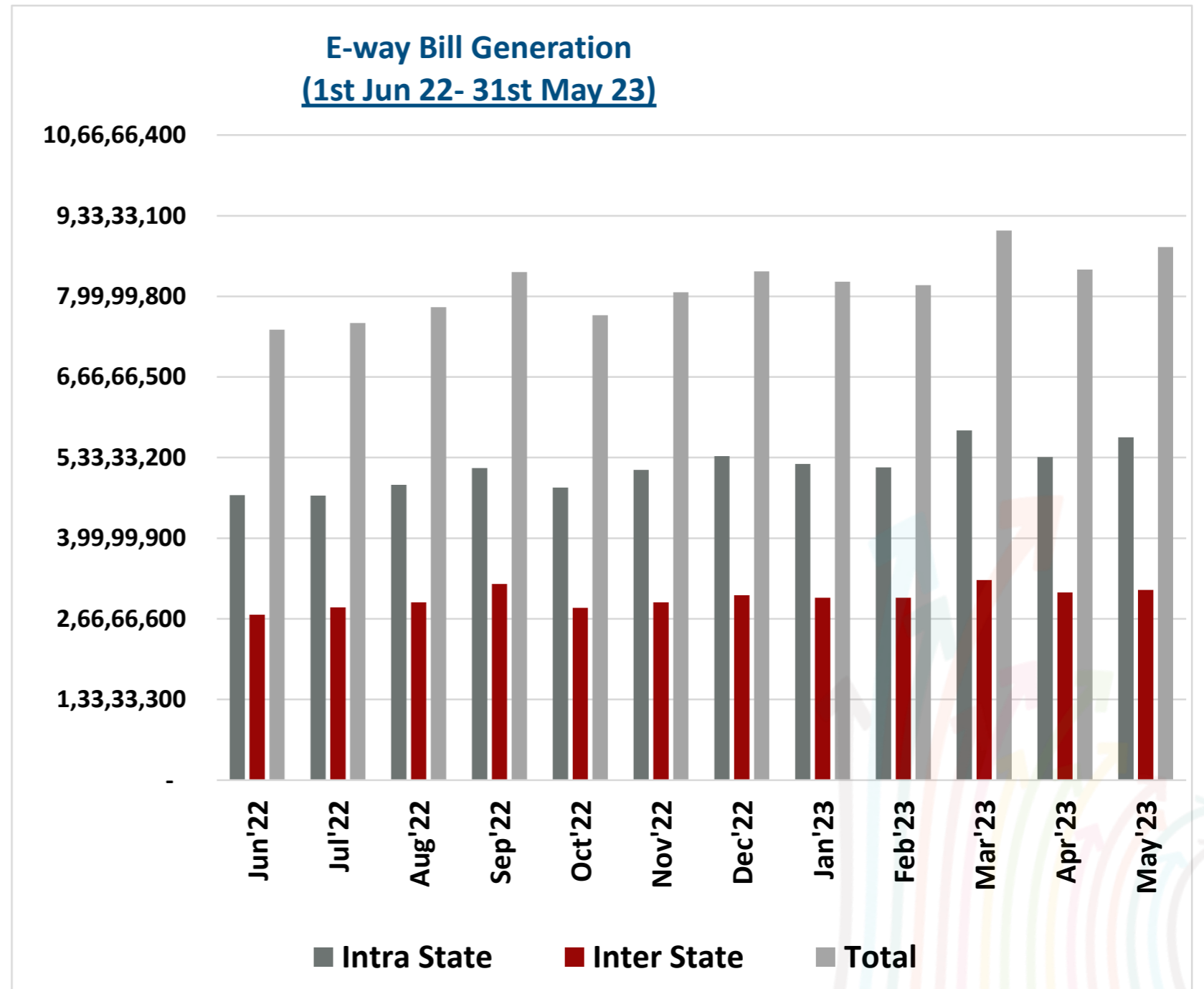
## E-way bill Statistics

Functionalities	1 <sup>st</sup> Apr 2022 To 31 <sup>st</sup> Mar 2023	1 <sup>st</sup> Apr 2023 To 31 <sup>st</sup> May 2023
Total e-Way Bills generated	95,80,55,795	17,25,83,475
Count of Inter State e-Way Bills	35,63,28,359	6,24,72,383
Count of Intra State e-Way Bills	60,17,27,436	11,01,11,092
Total Number of E-way Bill generated	370,78,91,135	From Apr 2018 to May 2023
Highest number of e-Way bill generated in a day	37,74,416	On 30 <sup>th</sup> Sep 2022
Number of Tax payers registered with e-Way bill system *	46,79,276	As on 25 <sup>th</sup> June 2023
Number of Transporters registered with e-Way bill system	75,749	

\* Out of 1,39,94,570 registered taxpayers

# E-way bill generation (1<sup>st</sup> Jun 2022 – 31<sup>st</sup> May 2023)

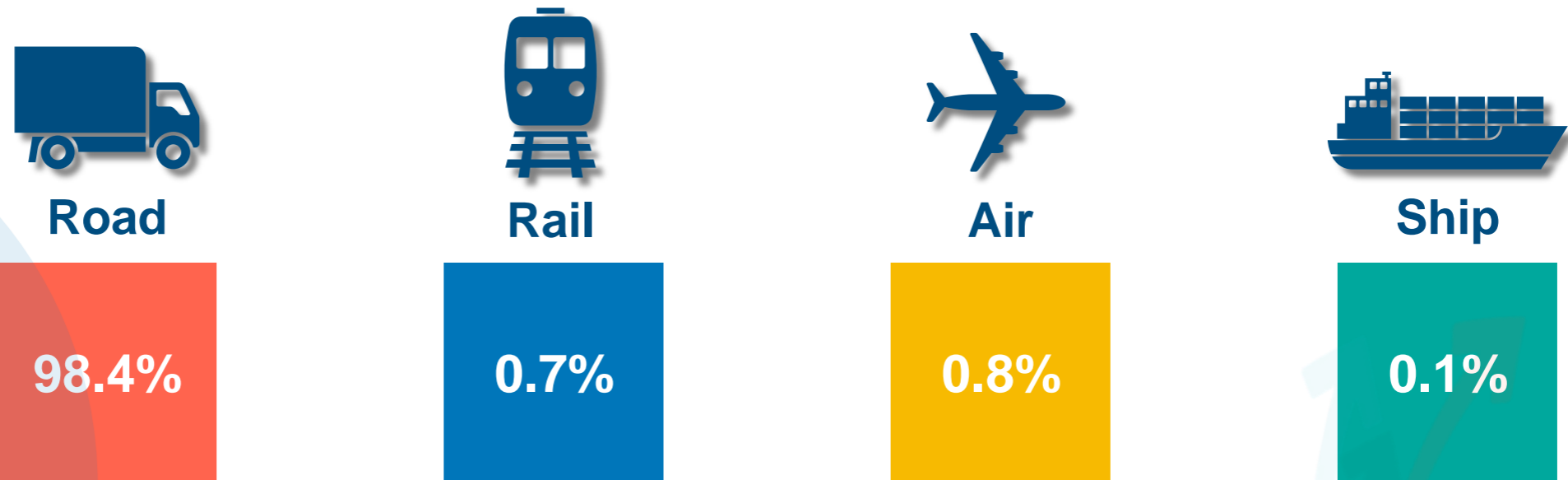
Month	Intra State	Inter State	Total
Jun'22	4,71,28,489	2,73,50,550	7,44,79,039
Jul'22	4,70,31,992	2,85,47,612	7,55,79,604
Aug'22	4,88,30,672	2,93,79,457	7,82,10,129
Sep'22	5,15,99,007	3,24,34,440	8,40,33,447
Oct'22	4,83,80,653	2,84,99,934	7,68,80,587
Nov'22	5,12,90,192	2,94,00,834	8,06,91,026
Dec'22	5,35,75,707	3,05,61,408	8,41,37,115
Jan'23	5,22,94,112	3,01,41,077	8,24,35,189
Feb'23	5,16,98,062	3,01,48,063	8,18,46,125
Mar'23	5,78,29,715	3,30,72,361	9,09,02,076
Apr'23	5,34,09,471	3,10,21,986	8,44,31,457
May'23	5,67,01,621	3,14,50,397	8,81,52,018
<b>Total</b>	<b>61,97,69,693</b>	<b>36,20,08,119</b>	<b>98,17,77,812</b>





# Modes of E-way Bill Generation

## Modes of E-Way Bill Generation



Modes of Goods Transport (In Terms of Count)



## Cumulative Trend of Users' Registration on E-Way Bill Portal (GSTIN holder, Transporters and Unregistered Persons)

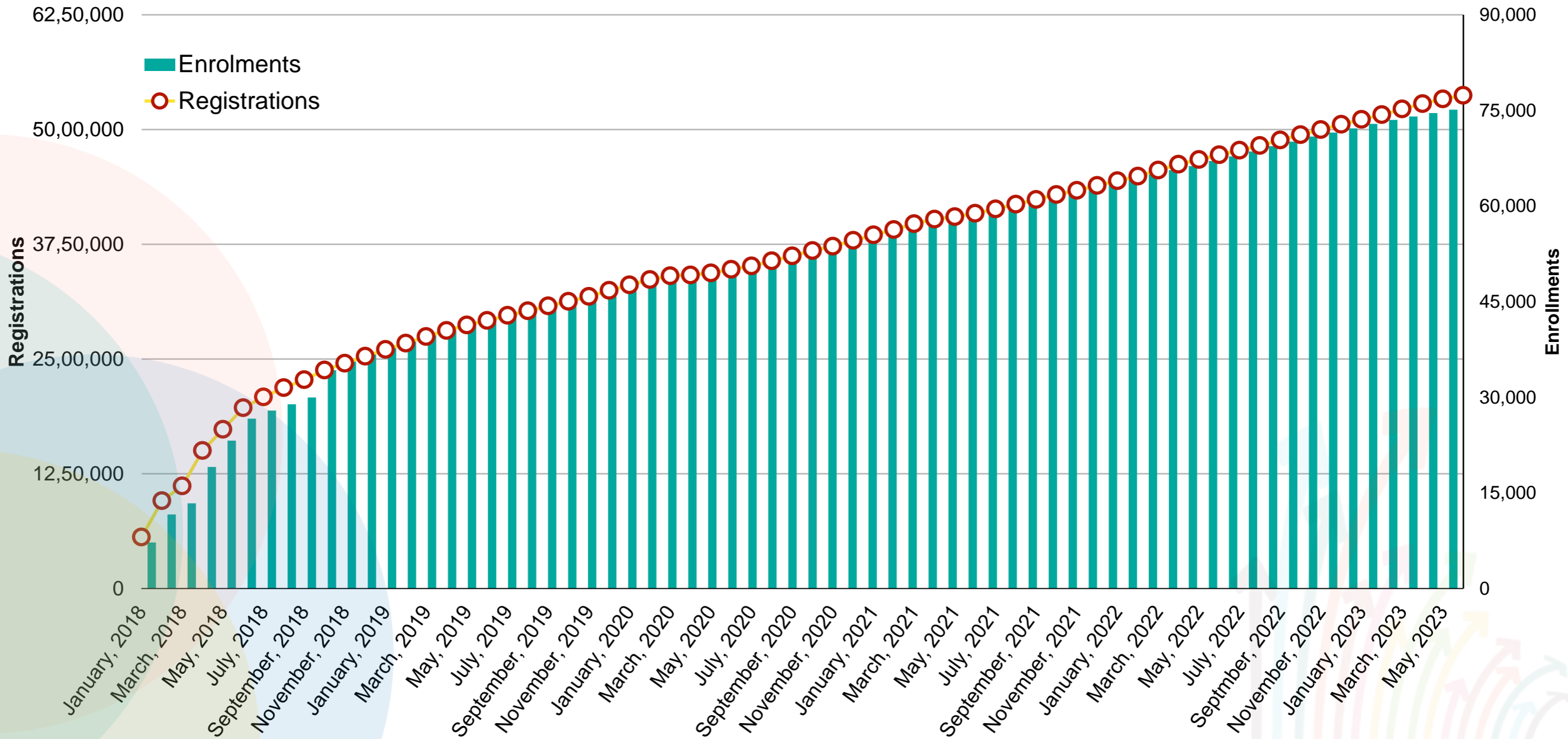
Months	2018		2019		2020		2021		2022	
	Registrations	Enrolments*	Registrations	Enrolments*	Registrations	Enrolments*	Registrations	Enrolments*	Registrations	Enrolments*
January	5,60,400	7,239	26,03,954	38,131	33,07,855	48,239	38,51,597	55,784	44,41,749	63,599
February	9,56,939	11,633	26,72,416	39,028	33,66,286	49,025	39,09,707	56,627	44,91,328	64,303
March	11,18,033	13,361	27,45,679	39,876	34,07,287	49,535	39,75,112	57,477	45,58,200	64,963
April	15,03,863	19,082	28,11,284	40,547	34,15,357	49,662	40,24,115	58,166	46,21,443	65,661
May	17,33,339	23,201	28,70,119	41,406	34,38,051	50,039	40,50,597	58,507	46,73,776	66,283
June	19,68,473	26,650	29,20,922	42,072	34,77,192	50,681	40,87,861	59,063	47,24,232	67,084
July	20,87,399	27,936	29,75,117	42,894	35,22,208	51,336	41,35,645	59,721	47,73,666	67,774
August	21,87,364	28,912	30,24,776	43,631	35,68,910	51,947	41,85,882	60,454	48,26,218	68,566
September	22,75,037	29,987	30,78,537	44,520	36,23,579	52,600	42,37,684	61,099	48,86,284	69,405
October	23,79,144	34,260	31,29,114	45,189	36,81,583	53,451	42,92,374	61,742	49,42,635	70,092
November	24,53,941	35,577	31,82,356	46,151	37,28,769	54,014	43,36,271	62,285	49,99,175	70,905
December	25,31,218	36,927	32,48,265	47,376	37,93,324	54,856	43,90,177	62,922	50,56,813	71,540

2023		
Months	Registrations	Enrolments*
January	51,09,699	72,169
February	51,62,260	72,890
March	52,24,584	73,518
April	52,81,007	74,058
May	53,33,221	74,582
June (till 25 <sup>th</sup> June)	53,72,409	75,118

**\*Note**

1. Enrolments stand for transporters and unregistered persons
2. The figures are cumulative

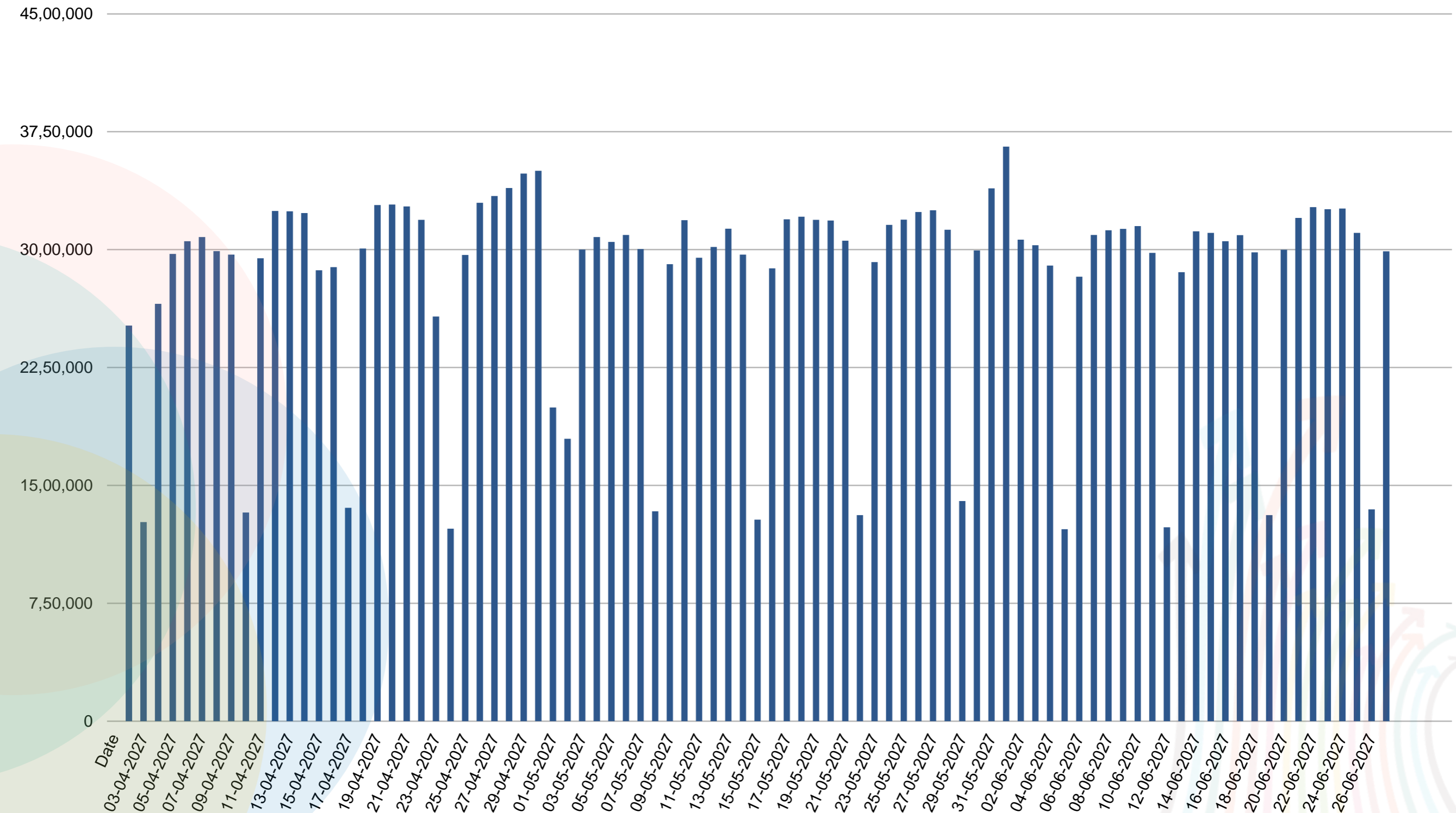
## Cumulative Trend of Users' Registration on E-Way Bill Portal (GSTIN holder, Transporters and Unregistered Persons)



**\*Note**

1. Enrolments stand for transporters and unregistered persons
2. The figures are cumulative

# Trend of E-way Bill Generation (1st April 2023 - 26th June 2023)



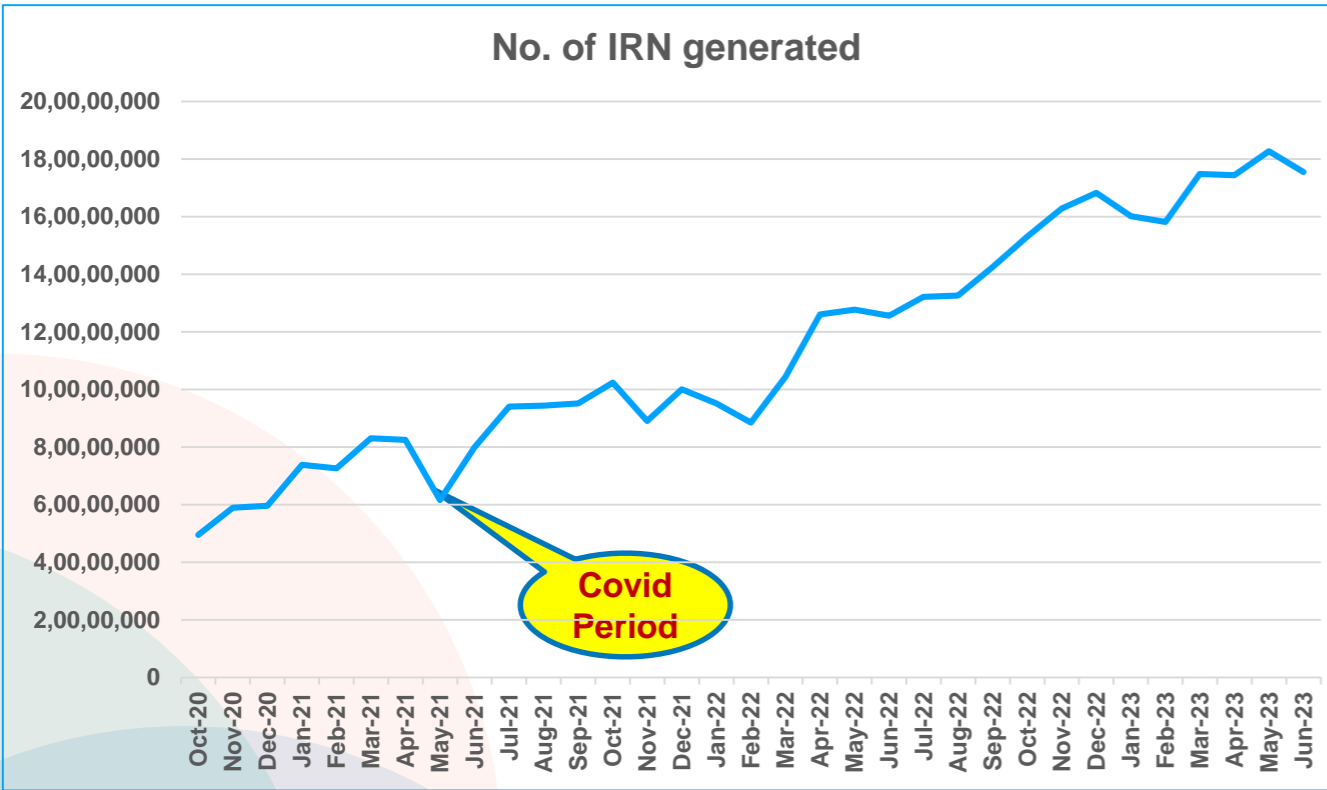




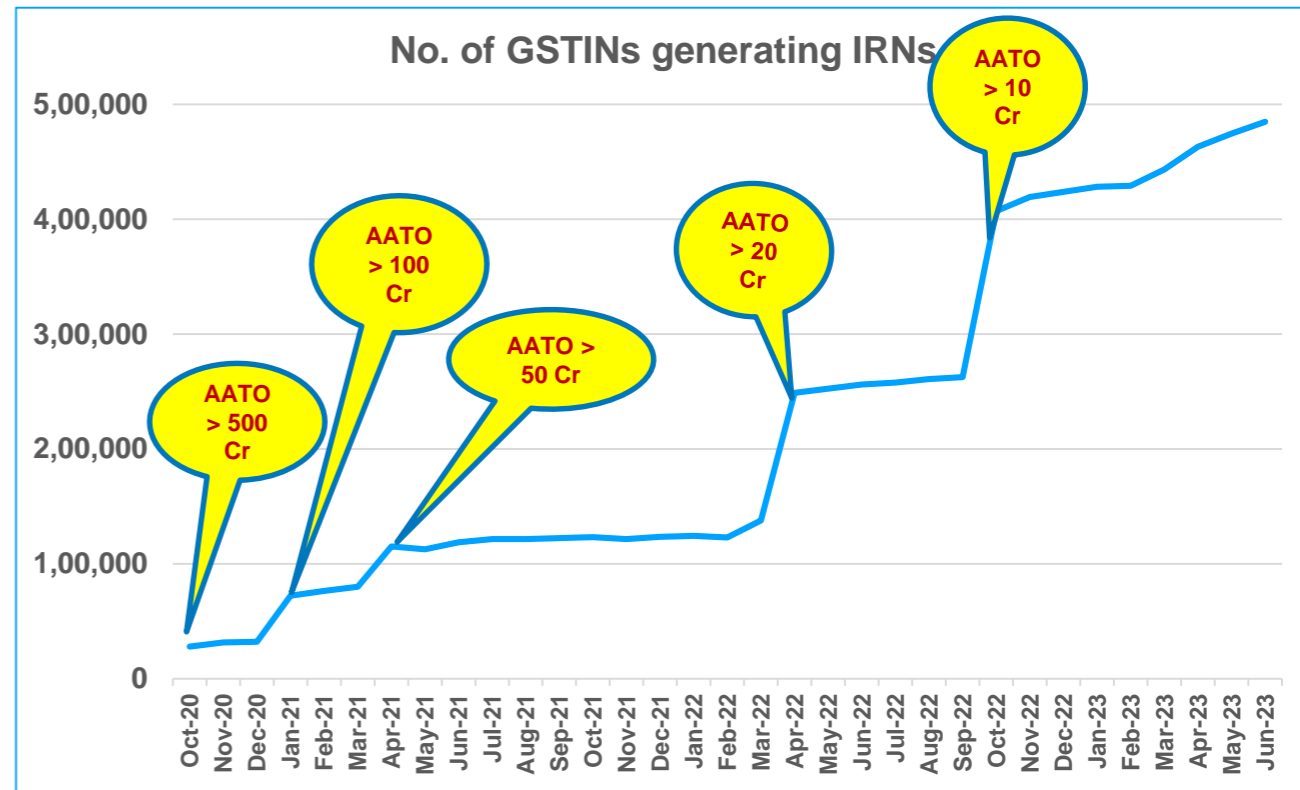
# E-Invoice

## Trend of E-Invoice Generation

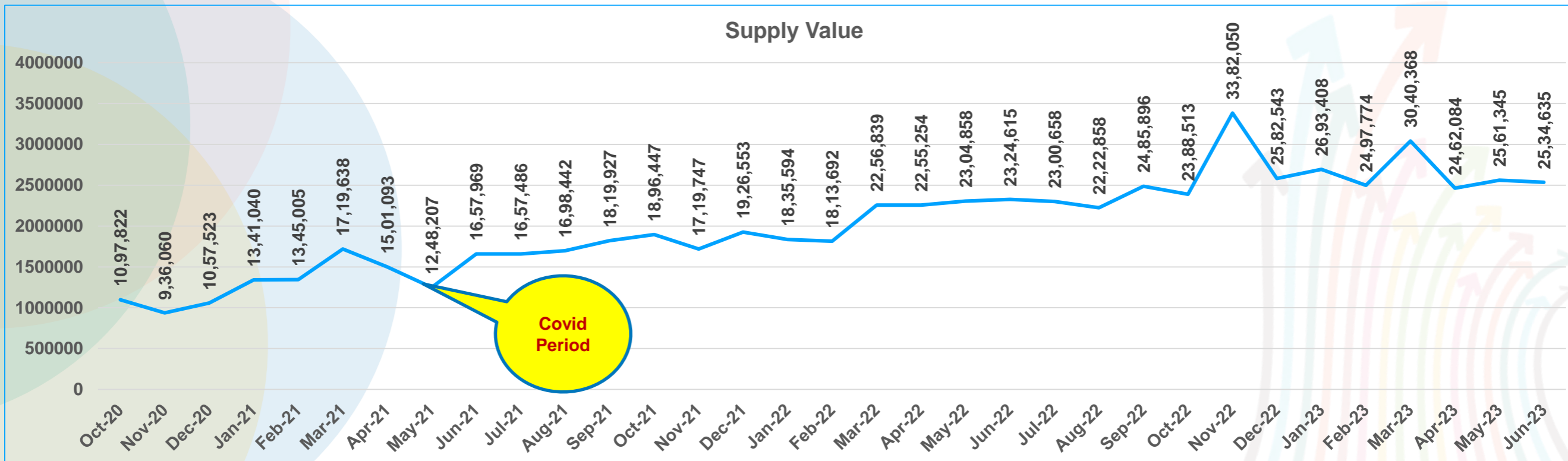
No. of IRN generated



No. of GSTINs generating IRNs



Supply Value





# GSTN Outreach Initiatives

## Summary of Outreach Activities in 2022-23

SI No	Activity	No of Sessions	No. attended/No. of views
1	Webinars for taxpayer awareness	12	80535
2	Trainings for Tax Officers	177	18202
3	Trainings for Helpdesk Agents	04	243

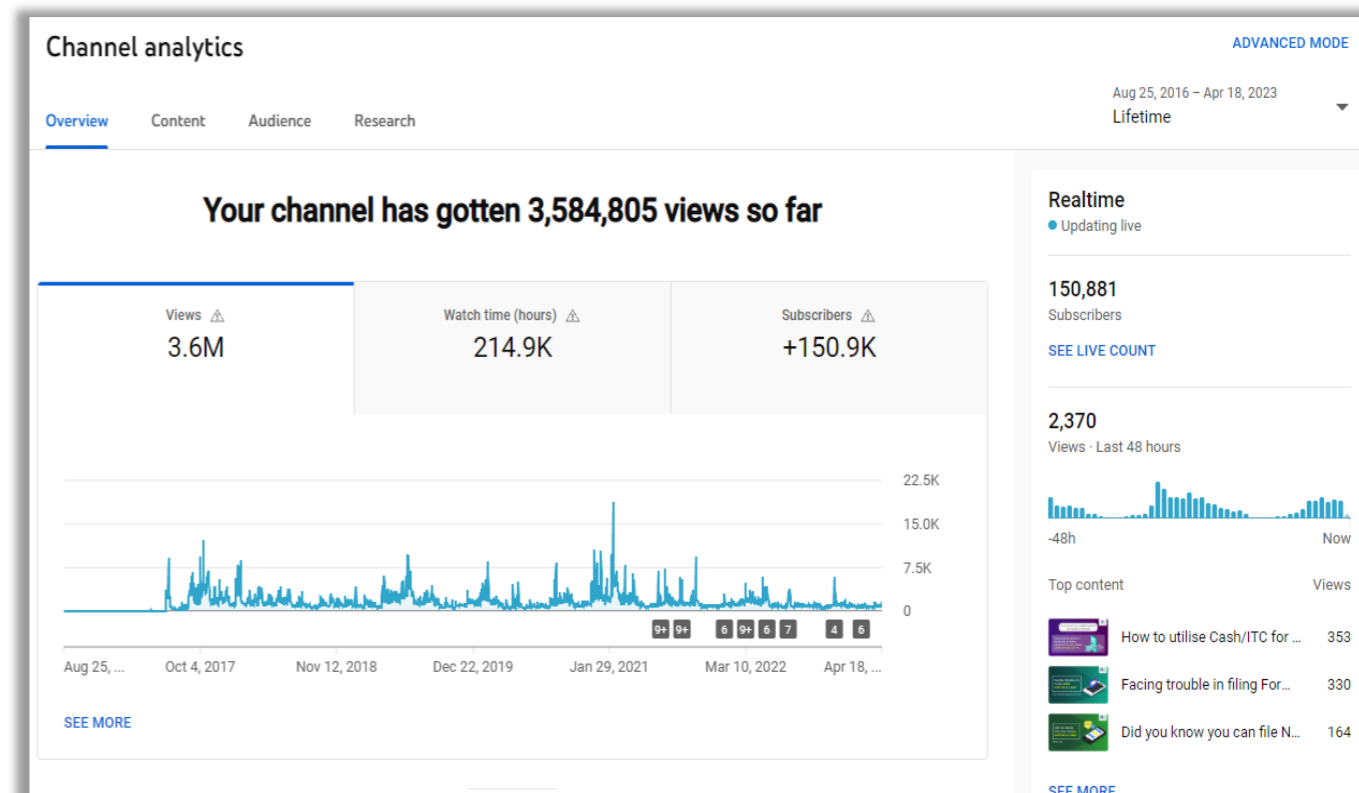
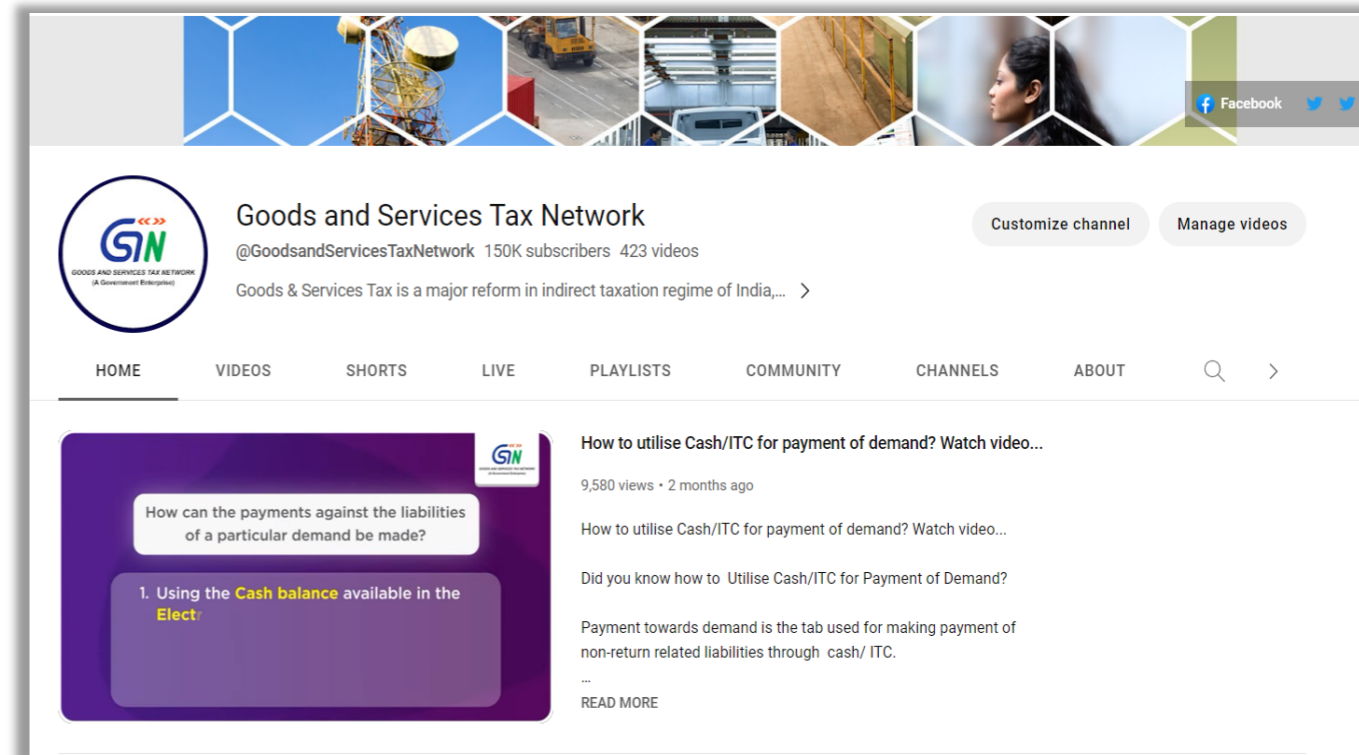
## Summary of Outreach Activities in 2023-24 (Till June, 2023)

SI No	Activity	No of Sessions	No. attended/No. of views
1	Webinars for taxpayer awareness	02	8663
2	Trainings for Tax Officers	48	2807
3	Trainings for Helpdesk Agents	02	113



## GSTN's YouTube Channel (as on 26<sup>th</sup> June, 2023)

- Total webinars, tutorials and other short videos uploaded on YouTube Channel - **559**
- Total number of subscribers: **1.52 lakh**
- Total number of views: **3.6 million**
- GSTN conducts webinars in English, Hindi and other Indian languages on new functionalities released on GST Portal
- More than **250** such webinars have been conducted



# GITA: GST Interactive Technical Assistant (Chatbot)

## GITA: At Glance

- ❑ 5.35 Lakhs queries answered by chatbot with 92% accuracy in FY2022-23
- ❑ 1493 FAQs have been uploaded with the help of GSTN module owner.
- ❑ 5000 NLP changes have been done for accuracy improvement.
- ❑ 4800 ICS analysis have been performed for ICS improvement along with GSTN team.
- ❑ New functionalities categories and sub-categories added in Chatbot along with latest FAQs
- ❑ New column created in chatbot for latest update and news
- ❑ 11 new Tiles have been added for top queries.
- ❑ 31 small talks created along with 27 different decision making tree.
- ❑ 8 New question have been created based on used queries.
- ❑ 11 replies have been modified as per changes suggested for improvement of Chatbot.

## Helpdesk Improvement Initiatives

- ❑ Taxpayers' satisfaction : 92% taxpayer's satisfied with Helpdesk response
- ❑ 52.05% taxpayers are happy with chatbot answers for returns Module in FY2022-23



## GST Helpdesk

### Status of Tickets w.r.t. Registration and Returns Period: (Jul 2022 to Jun 2023)

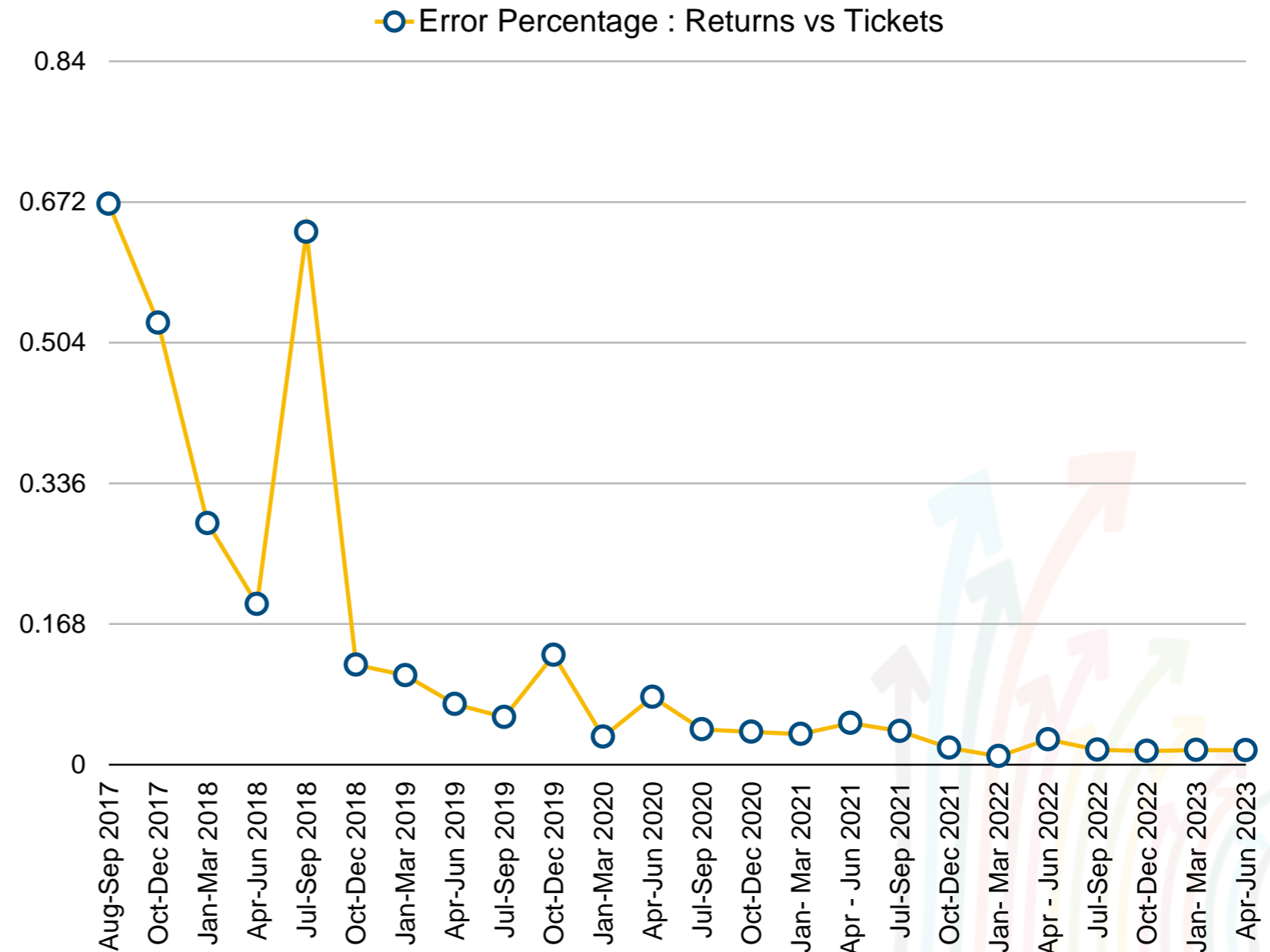
Form	No. Of Documents Filled	Tickets raised (Jun 2022 to May'23)	Tickets as Percentage of document filed for this period
GSTR 1	11,47,73,641	24,354	0.02%
GSTR 3B	10,69,94,823	20,192	0.02%
New Registration	20,83,444	1,47,914	7.10%





## Returns vs Tickets Filed

Returns Filed	Tickets Raised	Period	Percentage of Error
1,32,15,323	88,486	Aug-Sep 2017	0.67
3,05,07,059	1,60,940	Oct-Dec 2017	0.53
3,94,08,739	1,13,581	Jan-Mar 2018	0.29
3,96,30,697	75,995	Apr-Jun 2018	0.19
3,77,50,204	2,40,176	Jul-Sep 2018	0.64
4,23,19,616	50,508	Oct-Dec 2018	0.12
4,94,78,554	52,749	Jan-Mar 2019	0.11
4,41,64,664	31,871	Apr-Jun 2019	0.07
4,45,62,082	25,339	Jul-Sep 2019	0.06
4,75,00,182	62,206	Oct-Dec 2019	0.13
5,58,48,914	18,656	Jan-Mar 2020	0.03
2,77,68,670	22,444	Apr-Jun 2020	0.08
6,58,12,368	27,689	Jul-Sep 2020	0.040
5,75,31,846	22,534	Oct-Dec 2020	0.040
5,36,07,361	19,625	Jan- Mar 2021	0.040
3,40,20,007	16,929	Apr - Jun 2021	0.050
6,22,58,090	24,620	Jul - Sept 2021	0.040
5,52,95,524	12,917	Oct - Dec 2021	0.023
5,66,09,364	7,486	Jan-Mar 2022	0.013
5,58,22,139	14,150	Apr-Jun 2022	0.025
5,52,62,792	9,840	Jul-Sep 2022	0.018
6,21,78,196	10,157	Oct-Dec 2022	0.016
5,96,55,948	10,375	Jan- Mar 2023	0.02
6,16,58,515	10,518	Apr-Jun 2023	0.02





## GST Helpdesk is Now More Helpful to Taxpayers

- The Toll free helpline number (**18001037486**) to ensure a faster access to a live agent to ensure quick assistance to the tax payers.
- 7 Days /12 Hours of business operations (9 Am to 9 Pm)
- Multilingual Capabilities to Support 12 Languages.
- Simplified IVR tree to ensure faster access to live agents.
- Robust ticketing platform **Grievance Redressal Portal ( GRP )** in order to detail out the technical issue faced during the execution in the portal. The users can select a category and sub category to raise the tickets instead of writing lengthy mails.
- Chatbot solution to enhance customer engagement. Chatbot solution is AI based product with state of art features fulfilling most of our requirements and integrated with CRM tool. Chabot facilitating lodging of customer complaints by integration through CRM.
- The CSAT Survey covered all the critical parameters of the Taxpayers queries and resolution provided by the technical teams measured in terms of various parameters like: Overall Experience of Workflow, Time taken to resolve the concern, Ease of use, resolution timelines, C-SAT Score for all tickets is available on the portal.



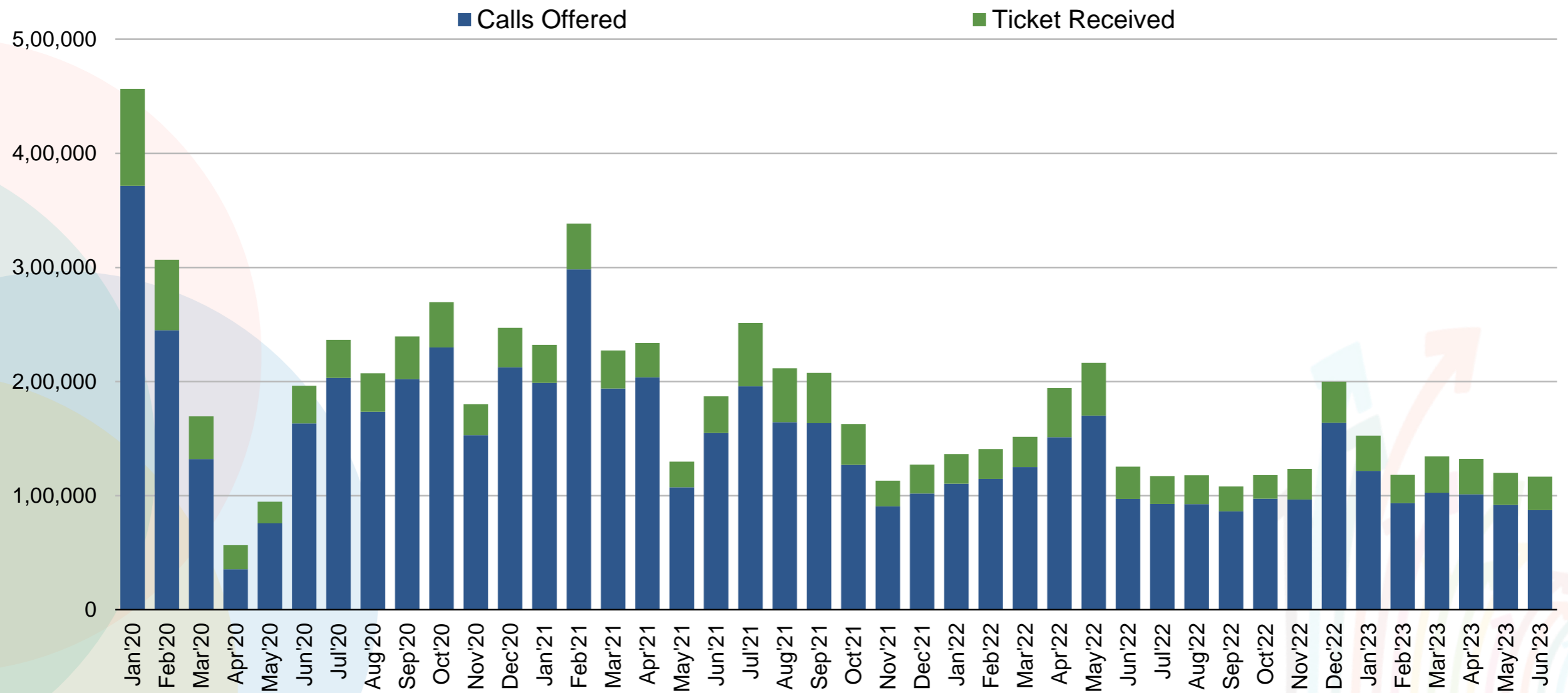
# Taxpayer Helpdesk Statistics

Month	Calls Offered	Ticket Received
Jan'21	1,98,775	33,352
Feb'21	2,98,401	40,000
Mar'21	1,93,932	33,299
Apr'21	2,03,705	30,007
May'21	1,07,313	22,568
June'21	1,54,846	32,274
Jul'21	1,95,896	55,465
Aug'21	1,64,394	47,237
Sep'21	1,63,592	43,970
Oct'21	1,27,001	35,795
Nov'21	90,634	22,410
Dec'21	1,01,902	25,360
Jan'22	1,10,550	25,928
Feb'22	1,14,741	26,140
Mar'22	1,25,063	26,478





Month	Calls Offered	Ticket Received
Apr'22	1,51,212	42,950
May'22	1,70,221	46,188
Jun-22	97,191	28,299
Jul-22	92,760	24,349
Aug-22	92,569	25,365
Sep-22	86,255	21,760
Oct-22	97264	20,770
Nov-22	96,679	26,880
Dec-22	1,63,934	35,978
Jan-23	1,21,655	30,929
Feb-23	93,435	24,700
Mar-23	1,02,544	31,800
Apr-23	1,01,141	31,120
May-23	91,898	28,020
Jun-23	87297	29264



# Taxpayer Helpdesk



# Social Media Statistics

Platform	Followers/ Subscribers	Impressions/ Views	Engagement/ Watch time	Posts/ Videos
Twitter 	2,85,773	104.8 M*	6.2 M***	65.02K tweets
YouTube 	1,52,870	3.65 M**	217.3 K (hours)	559 videos
Facebook 	25,629	2.2 M*	24.0 K***	1,954 posts****
LinkedIn 	17,571	45,816* (from July 2022- June 2023)	2,677	24 posts ****

\* Impressions

\*\*Views

\*\*\*Engagement

\*\*\*\*Posts by GSTN only

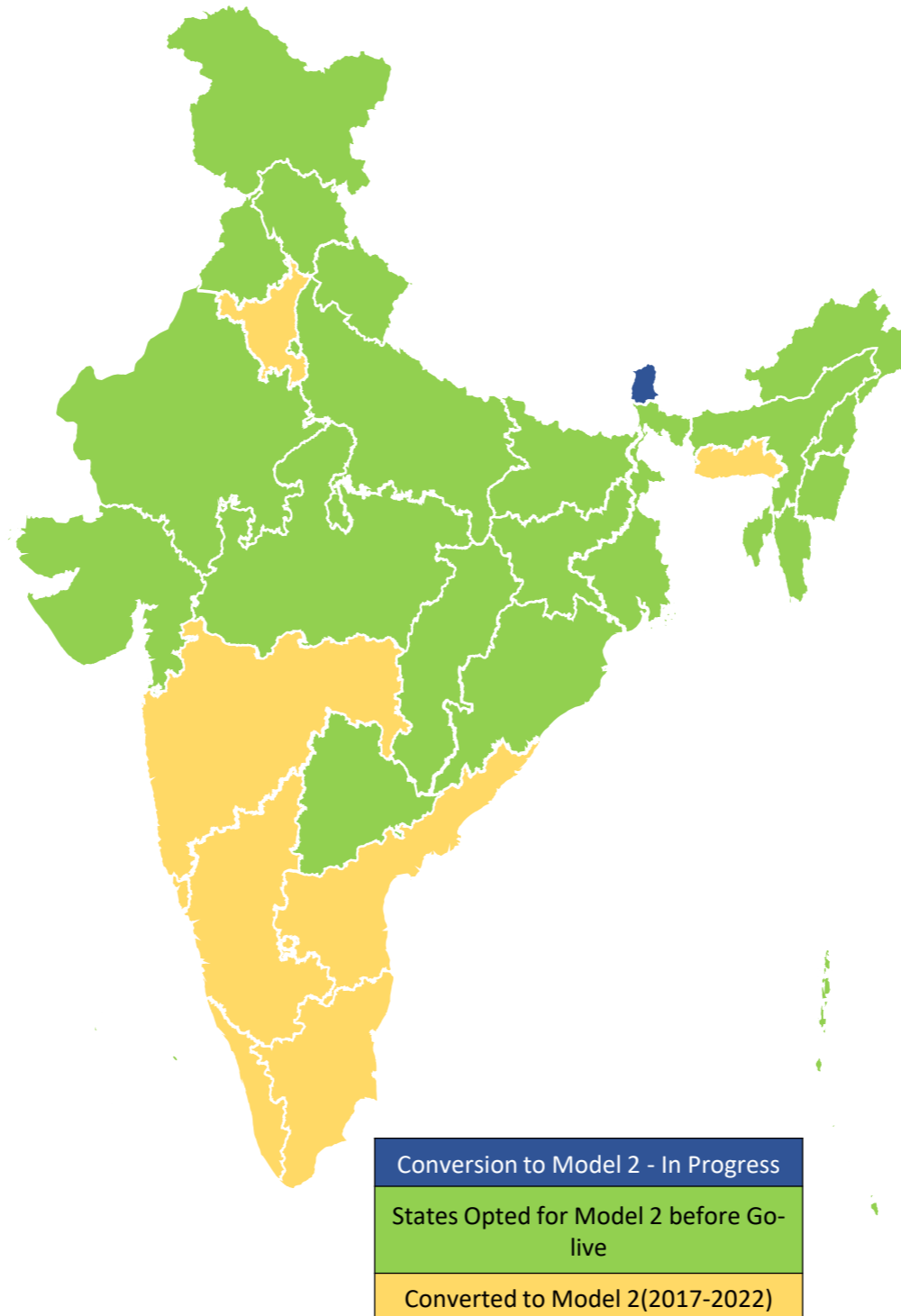




# Services

# 41,944 Officers Work on GST Back Office

State Name	User Count
Andaman & Nicobar Islands	18
Andhra Pradesh	1289
Arunachal Pradesh	78
Assam	479
Bihar	529
Chandigarh	26
Chhattisgarh	978
Dadra and Nagar Haveli and Daman and Diu	22
Delhi	521
Goa	255
Gujarat	3656
Haryana	906
Himachal Pradesh	536
Jammu and Kashmir	709
Jharkhand	287
Karnataka	1276
Kerala	2768
Ladakh	13



State Name	User Count
Lakshadweep	12
Madhya Pradesh	2122
Maharashtra	6415
Manipur	36
Meghalaya	130
Mizoram	75
Nagaland	151
Odisha	1007
Puducherry	78
Punjab	887
Rajasthan	2042
Tamil Nadu	4834
Telangana	1464
Tripura	96
Uttar Pradesh	5669
Uttarakhand	773
West Bengal	1857



# Taxpayer Assistance

## Eco-system of GST Suvidha Providers

GSTN has 53 functional GSPs that deliver the necessary services to tax payers for becoming GST compliant in the GST regime. Businesses may avail of the services of the GSP as per their need.

## Offline Tools Provided on the Portal

1. Returns Offline Tool
2. Tran 1 Offline Tool
3. Tran-2 Offline Tool
4. ITC-01 Offline Tool
5. ITC-03 Offline Tool
6. ITC-04 Offline Tool
7. GSTR-3B Offline Tool
8. GSTR-4 Offline Tool (Quarterly Filing)
9. GSTR-6 Offline Tool with Amendments
10. GSTR-7 Offline Utility
11. GSTR 8 Offline Tool
12. GSTR-9 Offline Tool
13. GSTR-9A Offline Tool
14. GSTR-9C Offline Tool
15. GSTR-10 Offline Tool
16. GSTR-11 Offline Tool
17. GST ARA-01 Application for Advance Ruling
18. Refund Statement Offline Tool
19. Matching Offline Tool
20. GSTR -4 Offline Tool (Annual)
21. TDS/TCS Credit Received Offline Tool

## Accounting Software Solutions

GSTN has partnered with some Billing and Accounting software vendors for providing free software to the small taxpayers or businesses with annual turnover less than Rs 1.5 Cr, in a financial year.

The software is available in three different formats: cloud based, desktop version and mobile phone based. The products offer a basic version free of cost that assists the businesses in GST compliance.

Sr. No.	Name of Company	Product Name	Cloud / On-prem	Mobile App
1	Adaequare Info Private Limited	uBooks	Cloud	✓
2	Cygnnet Infotech Private Limited	Cygnnet FACE	On-prem	✗
3	Focus Softnet Private Limited	FocusLyte	Cloud	✗
4	IRIS Business Services Limited	CaptainBiz (formerly Vyapari)	Cloud	✓
5	Relyon Softech Limited	Saral Accounts	On-prem	✓
6	Zoho Corporation Private Limited	Zoho Books	Cloud	✓

- **Approx 25 % contribution of invoice uploads comes from top performing GSPs (~ 11 crore invoices in March 2022)**

## Empanelled IRPs for E-Invoice

1	NIC-1 & 2
2	Cygnnet Infotech Private Limited
3	Clear Tax
4	Ernst & Young
5	IRIS Business Services Limited

## Taxpayers' Assistance made available at GST Portal during 2022-23

Sl. No.	Period	For Taxpayers
1	FAQs and User Manuals	127
2	Advisories	44
3	Mails on taxpayers functionalities sent to States	10
4	CBTs	4

## Taxpayers' Assistance made available at GST Portal during 2023-24 (Till June, 2023)

Sl. No.	Period	For Taxpayers
1	FAQs and User Manuals	16
2	Advisories	10
3	Mails on taxpayers functionalities sent to States	03



### New functionalities (FO) made available on GST Portal from 01.04.2022 to 31.05.2023

Sl. No.	Taxpayer functionalities deployed on the GST Portal	New Functionalities made available for Tax Payers
1	January-December, 2022	<a href="https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_january_december_2022.pdf">https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_january_december_2022.pdf</a>
2	January-March 2023	<a href="https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_january_march_2023.pdf">https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_january_march_2023.pdf</a>
3	Apr-23	<a href="https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_april_2023_final.pdf">https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_april_2023_final.pdf</a>
4	May-23	<a href="https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_may_2023.pdf">https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_may_2023.pdf</a>

## New functionalities (FO) made available on GST Portal from July 2022 to June 2023

S. No.	Module / Area	FORM/ Heading
1	Registration	Temporary registration for E-commerce suppliers
2		Implementation of Amnesty scheme for revocation of cancellation of registration in past cases
3		Corner scenario to enable CORE amendment for taxpayers who failed to update bank account
4		Geocoding of Existing Taxpayers addresses.
5		Auto drop proceedings should happen only for the system suspended taxpayers
6		To provide functionality to add new fields while submitting response in GST REG 04
7		Integration of automated drop proceeding with centralized suspension
8	Refund	Changes in the Alternate IGST Refund utility
9		Requirement of collecting feedback from GST officers who processes IGST refund which is to be provided to DGARM who will decide whether to remove the alert on the exporter or not
10	Advance Ruling	Front Office search functionality for Advance Ruling Orders
11	Assessment & Adjudication	Amnesty for past cases where best judgment assessment order under section 62(1) of CGST Act issued but return could not be filed within 30 days (as per decision of 49th Council meeting)
12	Payments	Transfer of amount from one GSTIN to another GSTIN registered on the same PAN.- Phase 1
13	Technical Enhancement	Secure OTP an alternate to SMS based OTP (Enabled for CMP-08)

## New functionalities (FO) made available on GST Portal from July 2022 to June 2023

S. No.	Module / Area	FORM/ Heading
13	Returns	Negative entries in GSTR-3B(Auto-population + Comparison Report) : Allowing Negative Values in GSTR-3B – Changes in table 4 and auto-population logic.
14		6% Rate change for R9 and R9C offline tool - Addition of new GST Rate slab of 6% ( 3% CGST & 3% SGST or 6 % IGST) - Implementation of new GST Tax Rate of 6% IGST or 3% CGST + 3% SGST for certain goods.
15		Change in cut-off date to 30th Nov for GSTR-1 amendment and ITC limitation: Changes in GSTR1 to incorporate changes for cut-off date of reporting credit notes (Sec 34(2)), amending the reported invoices (Sec 37(3)) and limitation of eligible of ITC (Sec 16(4)) to 30th of November of the subsequent Financial Year.
16		5. Blocked ITC to be auto-unblocked for Active taxpayers only : CR for implementing Sub-rule (3) of Rule 86A of GST Rules which provides for unblocking of blocked credit after a period of one year for active taxpayers only
17		E-Invoice Portal : E-invoice Portal created for view of Taxpayers status on Einvoicing and to provide a mechanism for the Taxpayer to get enabled on the system. Also provides a view of all critical notices for E-invoice. Plans on implementation of JSON download functionality in the upcoming July period
18		Enabling 4 new private IRPs for generation of E-invoice
19		Changes in Form GSTR-8 due to levy of late fee-(Phase 1- Late fee changes) : changes in GSTR8 form for levying of late fee, on delayed filing of GSTR-8 u/s 52 by e-commerce operators required to be levied from the date of implementation of the aforesaid amendment i.e. 1st October, 2022
20		Filing of TRAN-1 and TRAN-2 : Opening the GST Portal for filing concerned forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two months w.e.f. 01.10.2022 to 30.11.2022.
21		Mobile App for verification of E-Invoice QR Code.
22		Questionnaire Based NIL Filing of GSTR1
23		Enabling Validation in HSN for AATO >5CR
24		Reversal of the negative balance in cash ledger of composition taxpayers
25		Enable the taxpayer to explain the difference in GSTR-1 & 3B return online



## Short videos on recent enhancements on GST Portal

- [Facing trouble in filing Form GSTR-3B via SMS? Here are reliable solutions to the error!](#)
- [Did you know you can file Nil GSTR-3B via SMS? Watch Video.](#)
- [Want To Understand The Refund Pre-Application Form?](#)
- [Do you want to opt for Composition Scheme for 2023-2024?](#)
- [Advisory on Auto-Population of e-Invoice into GSTR-1!](#)
- [How to utilise Cash/ITC for payment of demand? Watch video.](#)
- [Want to Withdraw the request for cancellation of GST Registration? Watch the video!](#)
- [How to validate Digital Signature affixed to the downloaded document from the GST Portal?](#)
- [How can Existing Taxpayers authenticate their Aadhaar on the GST Portal? Here's how!](#)
- [All you need to know about GST Form PMT-03. Watch video.](#)

## Our Technology Partners

S. No.	Project	Partners
1	GST System Project	M/S Infosys
2	E-Way Bill	National Informatic Centre (NIC)
3	Helpdesk Services	M/S Tech Mahindra
4	TINXSYS Project	M/S CoForge
5	Governance Risk & Compliance (GRC)	M/S E&Y
6	Geo-coding & Integration of Geo Spatial data with GST System	M/S CE Info Systems Ltd. (Map My India)
7	Security Monitoring and Analytics Centre	M/S Deloitte Touche Tohmatsu India LLP
8	Internet, MPLS and Data Centre and State Connectivity	M/S Airtel and M/S Tata Communication Ltd.



