GSTN Step by Step Guidelines for Taxpayers

Compilation of Tweets by GSTN

On

Authorized Signatory, Refund, TRAN 2, Grievance Redressal Portal

<< As on 22 Feb 2018>>

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A. AUTHORIZED SIGNATORY

i. Adding a new Primary Authorized Signatory with new Email/Phone

**IF TAXPAYER WANT TO ADD A NEW PRIMARY AUTHORIZED SIGNATORY WITH NEW EMAIL/PHONE**

Step 1. Login with your user id and password,
Step 2. Click on the Services > Registration > Amendment of Registration Non-Core Fields
Step 3. Click on the Authorized Signatory tab,
Step 4. Click on Add new button and add new authorized signatory details
Step 5. Go to verification tab and submit the application by signing the form by existing list of Authorized signatory.
Step 6. Click on Services > User services > View My submission and validate Non-core amendment (REG-14) ARN generated or not?
Step 7. If ARN get generated the addition of new authorized signatory is done
Step 8. If ARN not generated go back to Services > User services > My Saved Application and resubmit form in case submission status is “Validation error”
Step 9. Click on the Services > Registration > Amendment of Registration Non-Core Fields
Step 10. Click on the Authorized Signatory tab

**IF TAXPAYER WANT TO ADD A NEW PRIMARY AUTHORIZED SIGNATORY WITH NEW EMAIL/PHONE**

Step 11. Click on Edit button on added primary authorized signatory and uncheck option Primary authorized signatory and click on Save
Step 12. Click on Edit button on added authorized signatory and check option Primary authorized signatory and enter the email/mobile no. to be updated
Step 13. An OTP box will be opened (Enter the OTP received on registered email/mobile no.)
Step 14. Go to verification tab and submit the application by signing the form by existing list of Authorized signatory.
Step 15. Click on Services > User services > View My submission and validate Non-core amendment (REG-14) ARN generated or not?
Step 16. If ARN get generated the amendment for email/mobile for primary authorized signatory is done
Step 17. If ARN not generated go back to Services > User services > My Saved Application and resubmit form in case submission status is “Validation error”
ii. Adding a new Primary Authorized Signatory with new Email/Phone not added on Promoter/Partners Tab

IF TAXPAYER WANT TO ADD A NEW PRIMARY AUTHORIZED SIGNATORY WITH NEW EMAIL/PHONE NOT ADDED ON PROMOTERS/PARTNER TAB-

Step-1. Login with your user id and password.
Step-2. Click on the Services > Registration > Amendment of Registration NON-Core Fields
Step-3. Click on the Authorized Signatory tab,
Step-4. Click on Add new button and add new authorized signatory details
Step-5. Go to verification tab and submit the application by signing the form by existing list of Authorized signatory.
Step-6. Click on Services > User services > View My submission and validate NON-core amendment (REG-14) ARN generated or not?
Step-7. If ARN get generated the addition of new authorized signatory is done
Step-8. If ARN not generated go back to Services > User services > My Saved Application and resubmit form in case submission status is "Validation error"
Step-9. Click on the Services > Registration > Amendment of Registration NON-Core Fields
Step-10. Click on the Authorized Signatory tab

IF TAXPAYER WANT TO ADD A NEW PRIMARY AUTHORIZED SIGNATORY WITH NEW EMAIL/PHONE NOT ADDED ON PROMOTERS/PARTNER TAB-

Step-11. Click on Edit button on added primary authorized signatory and uncheck option Primary authorized signatory and click on Save
Step-12. Click on Edit button on added authorized signatory and check option Primary authorized signatory and enter the email/mobile no. to be updated
Step-13. An OTP box will be opened (Enter the OTP received on updated email/mobile no.)
Step-14. Go to verification tab and submit the application by signing the form by existing list of Authorized signatory.
Step-15. Click on Services > User services > View My submission and validate NON-core amendment (REG-14) ARN generated or not?
Step-16. If ARN get generated the amendment for email/mobile for primary authorized signatory is done
Step-17. If ARN not generated go back to Services > User services > My Saved Application and resubmit form in case submission status is "Validation error"
iii. Editing Email/Phone of Primary Authorized Signatory not added on Promoters/Partner Tab

**IF TAXPAYER WANT TO EDIT EMAIL/PHONE OF PRIMARY AUTHORIZED SIGNATORY NOT ADDED ON PROMOTERS/PARTNER TAB—**

Step-1. Login with your user id and password,
Step-2. Click on the Services>Registration>Amendment of Registration Non-Core Fields
Step-3. Click on the Authorized Signatory tab,
Step-4. Click on Edit button on added primary authorized signatory
Step-5. Enter the email/mobile no. to be updated
Step-6. An OTP box will be opened (Enter the OTP received on updated email/mobile no.)
Step-7. Go to verification tab and submit the application by signing the form by existing list of Authorized signatory.
Step-8. Click on Services>User services>View My submission and validate Non-core amendment (REG-14) ARN generated or not?
Step-9. If ARN get generated the amendment for email/mobile for primary authorized signatory is done
Step-10. If ARN not generated go back to Services>User services>My Saved Application and resubmit form in case submission status is "Validation error"
iv. Editing Email/Phone of Primary Authorized Signatory

IF TAXPAYER WANT TO EDIT EMAIL/PHONE OF PRIMARY AUTHORIZED SIGNATORY

Step-1. Login with your user id and password,
Step-2. Click on the Services>Registration>Amendment of Registration Non-Core Fields
Step-3. Click on the Authorized Signatory tab,
Step-4. Click on Edit button on added primary authorized signatory
Step-5. Enter the email/mobile no. to be updated
Step-6. An OTP box will be opened (Enter the OTP received on registered email/mobile no.)
Step-7. Go to verification tab and submit the application by signing the form by existing list of Authorized signatory.
Step-8. Click on Services>User services>View My submission and validate Non-core amendment (REG-14) ARN generated or not?
Step-9. If ARN get generated the amendment for email/mobile for primary authorized signatory is done
Step-10. If ARN not generated go back to Services>User services>My Saved Application and resubmit form in case submission status is “Validation error”
B. REFUND

i. Steps to get Refund of IGST Paid on export of goods

Steps to file Refund application for the IGST paid on export of goods

There is no requirement to file separate refund for IGST paid on export of goods. The Shipping Bills filed by the taxpayer itself is treated as refund application and the refund amount is processed and paid to the taxpayer if the following conditions are fulfilled:

1. GSTR – 3B for the relevant tax period should have been filed.
2. Form GSTR – 1 for the month of July or Table 6A of GSTR – 1 for subsequent months must be filed.
3. Shipping bill no. & date & other details should be mentioned in Table 6A of GSTR – 1.
4. 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.
5. The Invoice details given under GSTR – 1/ Table 6A of GSTR – 1 and given under shipping bill should be same.
ii. Steps to get refund of Accumulated ITC on account of export without Payment of Tax

Steps to get refund of accumulated ITC on account of export without payment of Tax

1. File refund application RFD – 01A at GST Portal.
2. Mention turnover of Zero-Related supplies and Adjusted Total Turnover in a State or UT for the period refund is sought for and the net ITC. The turnover should pertain to the period of refund only.
3. System will auto calculate the eligible refund amount and post in the last column of table.
4. Ensure that you have filed the return (GSTR- 3B) of the period for which Refund is sought.
5. Balance in ITC ledger should be sufficient in each head (IGST/CGST/SGST/UTGST/CESS).
6. You should have exported goods/service on account of which ITC refund is being claimed.
7. In case of export of services, you should have obtained FIRC/BRC from the concerned bank.
8. Once Application Reference Number (ARN) is generated, take a print of Application, submit to the Jurisdictional GST Officer manually along with other relied upon documents as required under RFD-01.

**NOTE:** FORM RFD 01A can be filed only after filing of valid GSTR-3B for the relevant tax Period.
C. GST FORM TRAN 2

i. Step by Step Guide on filling Form GST TRAN 2

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**Step by Step guide for filing Form GST TRAN 2**

**Prequisite:** TRAN 2 can be filed only if TRAN-1 and GSTR 3B of the relevant tax period is filed.

**Step 1:** Navigate to the TRAN 2 page of the desired tax period after logging in & select the Financial Year and Month.

**Step 2:** Table 4 of TRAN 2 would be enabled if records were declared in Table-7(a) (7B) of TRAN 1 and Table 5 would be enabled if records were declared in Table-7(d) of TRAN 1.

**Step 3:** Enter details of opening stock in Table 4 and Table 5 as declared in TRAN 1. Please ensure that all the HSN/goods are declared in TRAN 2, in the opening balance in the month of July, 2017, irrespective of the fact that these have been sold or not in the first i.e. July, 2017 tax period.

**Step 4:** Declare the details of sold goods from such stock in the first tax period and the Central/State and integrated tax paid on those goods and compute the ITC allowed and state this value in the applicable tables. ITC allowed should be less than or equal to (\(\times\)) 60% of Central Tax or 30% of Integrated Tax.

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**Step 5:** While filing TRAN 2 of subsequent tax periods, the taxpayer has to only declare the details of goods supplied/sold and the tax paid and ITC allowed. The opening stock gets auto-populated from the earlier tax period closing stock. And the closing stock is auto computed from the opening stock and the supplied quantity in the tax period.

**Step 6:** Save after entering each record in tables of TRAN 2.

**Step 7:** After entering all the records click “Preview” to download the PDF with draft summary values of TRAN 2. Verify the correctness of the entered data. If satisfied click “Submit” to freeze your declaration. Please verify thoroughly before submitting.

**Step 8:** Download the summary of your submitted TRAN 2 for your record by clicking on “Preview” again.

**Step 9:** Click on file with DSC or EVC and select the authorized signatory to file TRAN 2 for the tax period.

**Step 10:** After successful filing the message and email with the ARN number will be sent to the taxpayer.

**Step 11:** The claimed ITC of central and state tax would be reflected in the ITC ledger of the taxpayer after filling of TRAN 2. It has to be noted that the ledger entries get posted after filling of TRAN 2 and not “submit” (as is/was the case in TRAN 1).
D. GRIEVANCE REDRESSAL PORTAL

i. Steps to lodge a complaint/issue on the Grievance Redressal Portal for GST

**Step by step guide to lodge a complaint/issue on Grievance Redressal Portal for GST:**

1. Taxpayers may access the Grievance Redressal Portal for GST at [https://www.selfservice.gstsystem.in/](https://www.selfservice.gstsystem.in/).
2. Enter the keyword related to issue/complain being faced by you in the “Type of Issue/Concern” box.
3. System will search and show the list of all the issues with the entered keyword from which you can select the exact issue.
4. System will show the FAQ’s and relevant sections of User Manual related to that issue/complain. Taxpayers are advised to go through the FAQs shown which may solve the problem faced.
5. In case no match is found with the keyword entered, select the most relevant Category and Sub-Category from the dropdown boxes next to the box, “Type of Issue”.
6. In case the FAQ’s do not help resolve the issue, select the button “No, I want to lodge my complaint” which will show the page to fill in the details to lodge the complaint.
7. On lodging of complaint, System will give a reference number (ticket).
8. Use the reference number to check status of complaint in future.