

**GST UPDATES**



# Key Updates: Keeping Up with the Latest GST Advisories





# Here's a summary of the recent updates

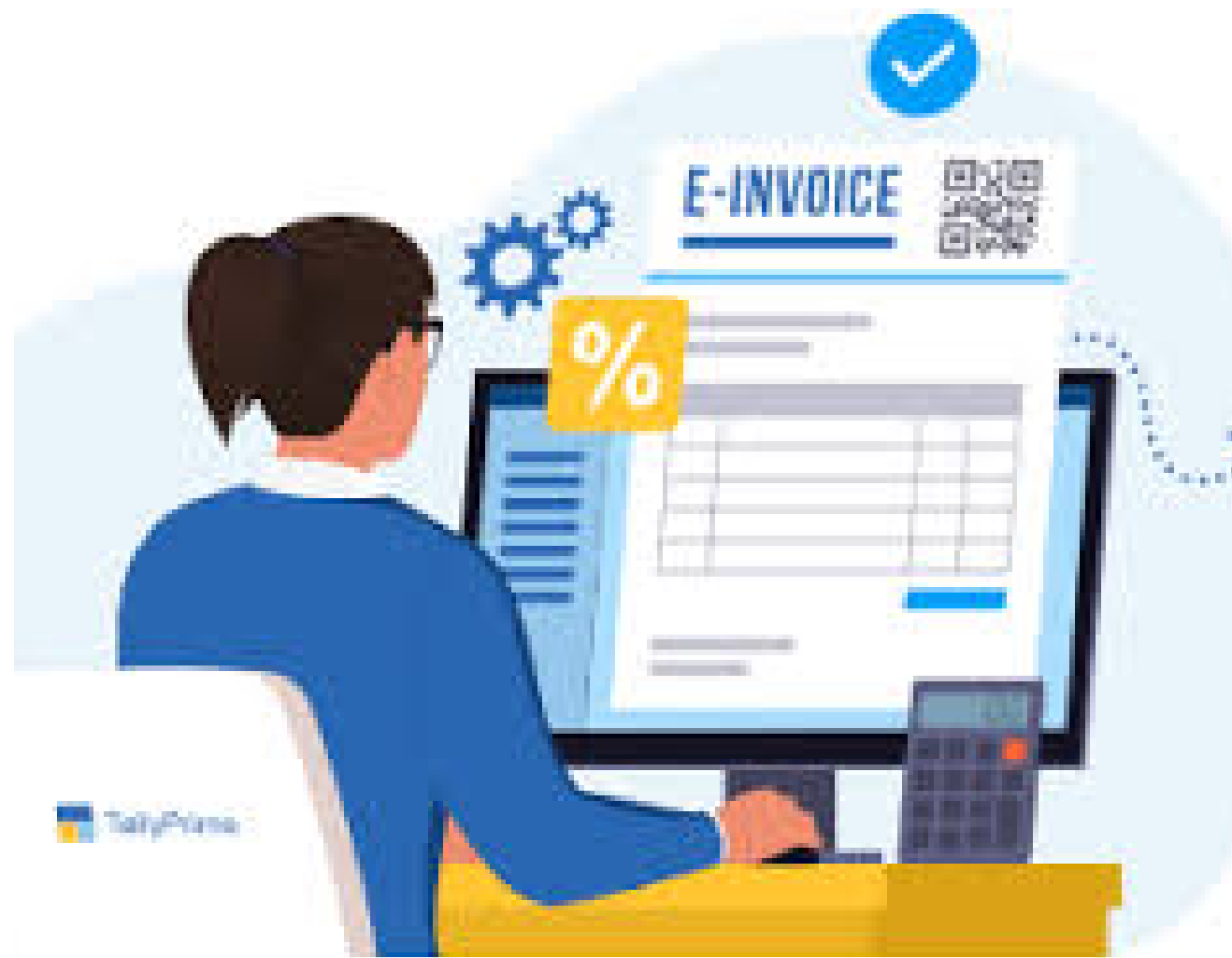
**Self-Enablement  
for E-Invoicing**

**Auto-Population of  
HSN Summary in  
GSTR-1**

**Advisory on Reset  
& Re-filing of  
GSTR-3B**

**Enhancement in  
the GST Portal**

# 1. Self Enablement For e-Invoicing



**1. If your turnover exceeds INR 5 crores in the financial year 2023-2024, you will be required to start e-Invoicing from the next financial year, i.e., from 1st April 2024 onwards. It may also be noted that same is applicable if the threshold is crossed in any of the proceeding financial years too.**

**2. For those who meet the notification criteria but have not yet been enabled on the portal, you can self-enable for e-Invoicing by visiting <https://einvoice.gst.gov.in> and start reporting through any of the 4 new Invoice Registration Portals (IRPs) – from e-Invoice IRP 3 to e-Invoice IRP6**

**<https://einvoice3.gst.gov.in> <https://einvoice4.gst.gov.in>**

**<https://einvoice5.gst.gov.in> <https://einvoice6.gst.gov.in>**

**3. To report e-Invoices through NIC IRP 1 & 2, taxpayers can self-enable at <https://einvoice1.gst.gov.in> <https://einvoice2.gst.gov.in>**

**Post**

## 2. Advisory: Auto-populate the HSN-wise summary from e-Invoices into Table 12 of GSTR-1

The GSTN has introduced a new feature aimed at simplifying GSTR-1 reporting for businesses by streamlining the HSN Summary.

### Here are the crucial pointers:

- ✔ GSTN enabled auto-population of HSN-wise summary of outward supplies in GSTR-1
- ✔ Taxpayers can import HSN data from e-invoices generated, saving time for HSN entry for all invoices auto-populated in GSTR1
- ✔ However, taxpayers are advised to conduct thorough reconciliation with their records before submitting the final version to ensure maximum accuracy.
- ✔ Introducing the auto-population feature for HSN-wise summary data from e-Invoices into Table 12 of the GSTR-1 signifies a notable advancement in simplifying tax compliance and boosting reporting accuracy for businesses

# **3. Advisory on Reset and Re-filing of GSTR-3B of some taxpayers**

**~This has reference to the facility for re-filing of GSTR-3B for some of the taxpayers. It was noticed that there were discrepancies in the returns of some taxpayers during the filing process between the saved data in the GST system and actually filed data in the fields of ITC availment and payment of tax liabilities. The matter was examined and deliberated by the Grievance Redressal Committee of the GST Council and as a facilitation measure the Committee decided that these returns shall be reset, in order to give opportunity to such taxpayers to correct the discrepancy.**

**~Accordingly, only the affected taxpayers have been communicated on their registered email-ids and the affected returns are visible on their respective dashboards for the purpose of re-filing with the correct data. The taxpayers who have received such communication, are requested to visit their dashboard and re-file their GSTR-3B within 15 days of receipt of such communication.**



# 4. Important Update: Enhancement in the GST Portal

**1. GSTN is pleased to inform that an enhanced version of the GST portal would be launched on 3rd May 2024. The effort is to improve user experience and ensure that the information you need is accessible and easy to navigate.**

**2. Key Enhancements Include (PDF with screenshots attached):**

**i. News and Updates Section:** We have introduced a dedicated tab for all news and updates. This section now includes a beta search functionality, module wise drop downs and access to archived advisories dating back to 2017.

**ii. User Interface Improvements:** Minor tweaks have been made to the homepage to enhance usability and aesthetics especially to make it convenient to use.

**iii. Updated Website Policy:** We have updated our website policy, including the data archival policy. Details regarding web managers have also been included.

**3. These changes are scheduled to go live at midnight on 3rd May 2024. Attached to this advisory is a screenshot showcasing some of the upcoming modifications. GSTN will continue to keep you informed as and when these changes are implemented.**