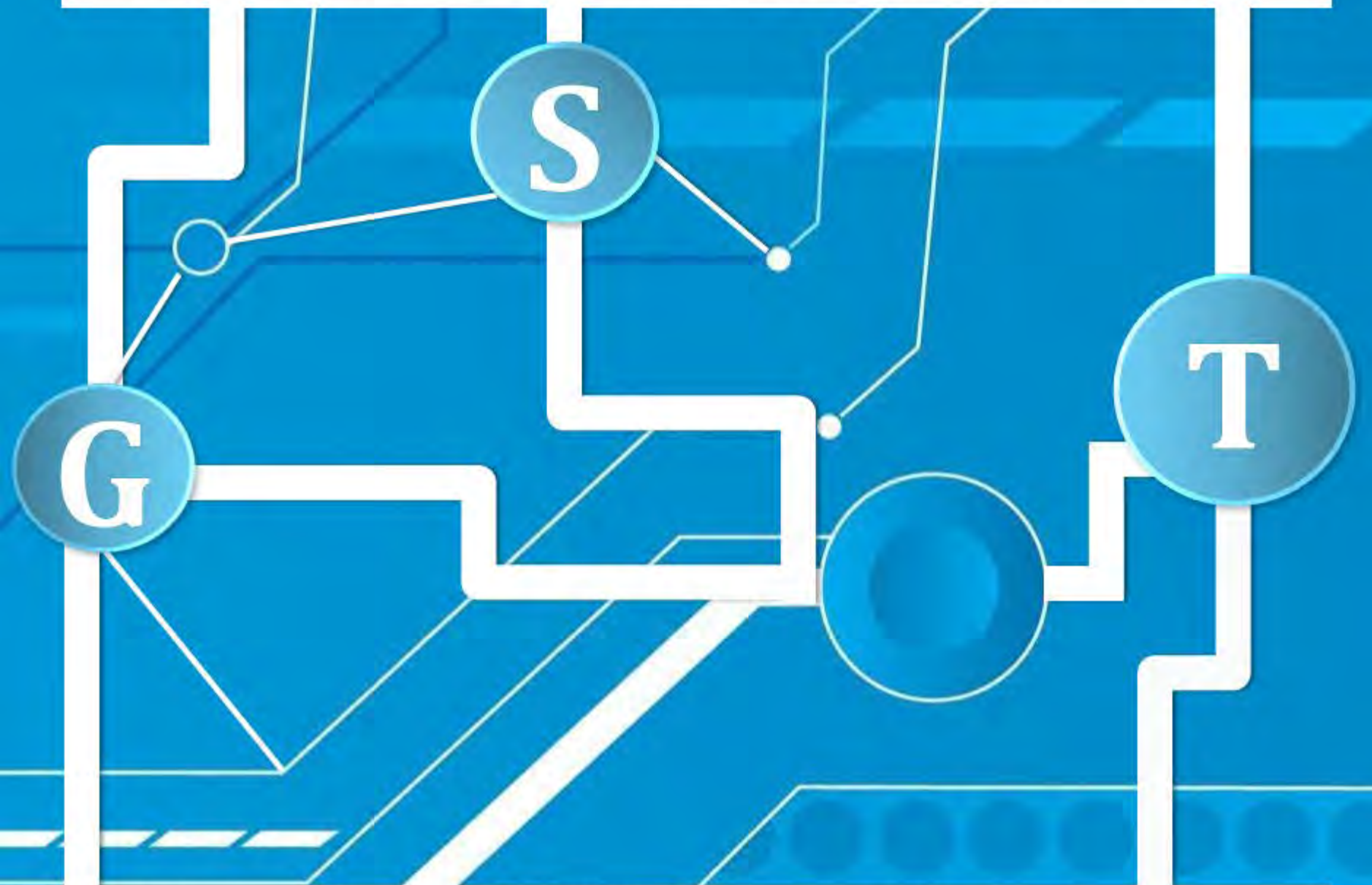


ROLE OF TECHNOLOGY IN GST



Why to understand technology?

1. To Define roles & responsibilities of
.....
2. To Define need of technology for.....
.....
3. To Define What, When & Why in
software/ Technology/ Solution
selection.....

Why to understand technology?

GST (TAX) Entry Points	TECHNOLOGY
CGST, SGST , UTGST, IGST	Any Programme which understand whole GST data, like GST Portal
Way Bill, Transport Management	Storage Devices like Big Servers
TDS, TCS Applicability	Load Balancing Tools
Tax Rates	Input/ Output Devices
Place of Supply	User Interface
Goods/Services Identification	
Seller, Buyer , Recipient & Transporter Relationship	
E-Commerce Players and Transactions	
Return, Refund & Payment of Taxes etc.	

GST: Areas of Impact

Tax Registration

Define GST Registration levels

Master Data Maintenance

Business Partner Tax Data, GST Accounts

Tax Configuration & Computation

Configure Tax and Pricing procedures; Tax computation

Document Numbering

Outgoing Invoice Numbering

Business Process Localization

Extend Support to currently localized Business Processes

GST Tax Postings

GST Input and Output Tax postings

Utilization

Input tax credit utilization against payable for GST Taxes

Reporting

Tax Register

Why Technology Required?

- Invoice provisions includes Tax Invoice, Exports Invoice, Bill of Supply, Receipt Voucher, Refund Voucher, Invoice & Payment Voucher.
- Need to maintain invoices branch wise with serial no for all outward supplies and supplies under RCM
- Complexity in matching
- Automation in filing of returns is required, at least 3 times you need to communicate with GST Portal in a month
- Synchronization between systems will be required

GSTN



Introduction to GSTN

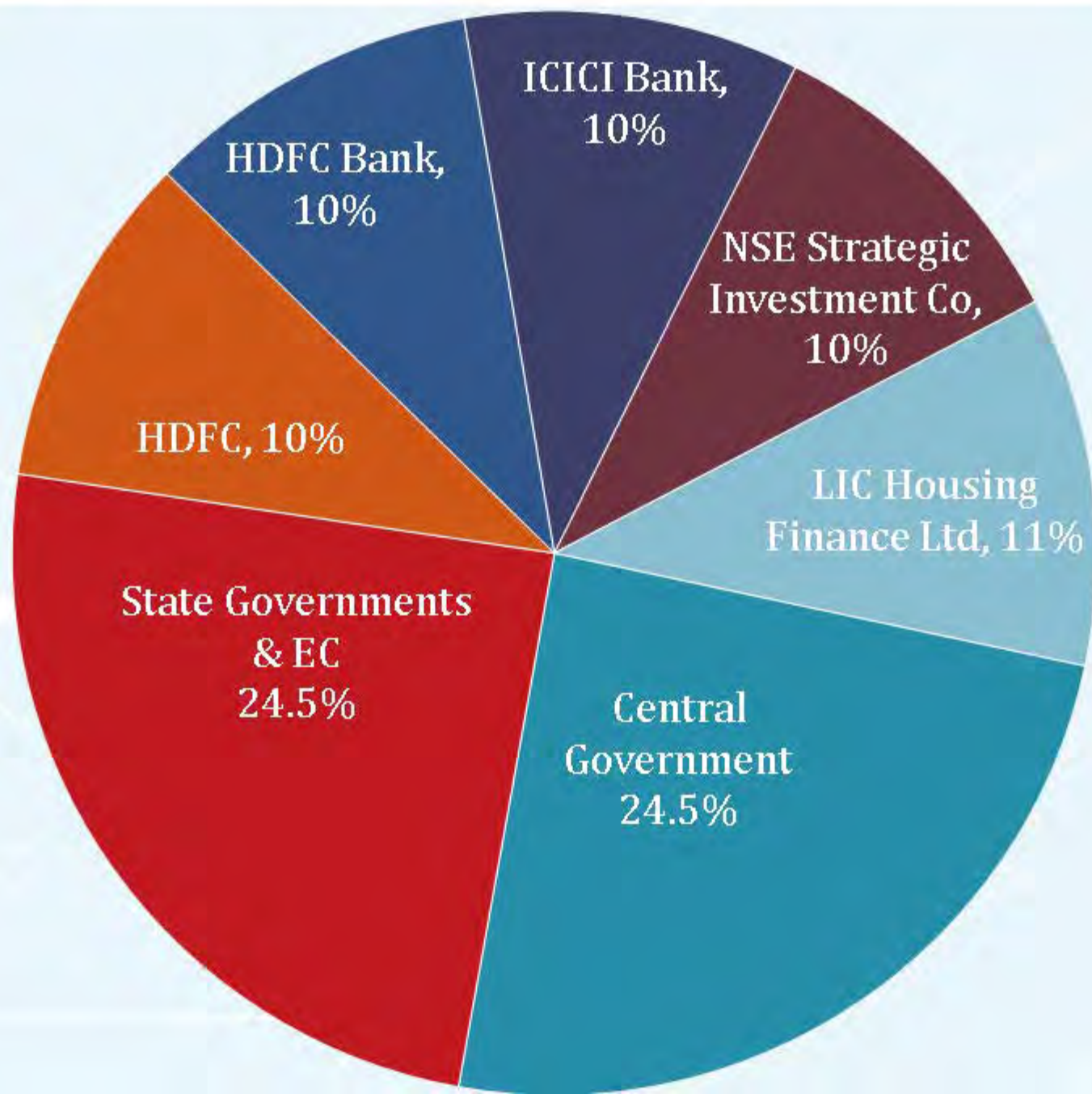
Company Statute:-

GST Network was registered as a non-government, not-for-profit, private limited company under section 8 of Companies Act incorporated in March 28th 2013 with 10 crore capital.

Vision:-

Trusted National Information Utility (NIU) which provides reliable, efficient and robust IT Backbone for the smooth functioning of the Goods & Services Tax

Equity Structure of GSTN



GSTN – Some points

- Private banks are holding good percentage in capital structure of company
- GSTN sole repository of GST data across country or we can call it as a “cyber brain of GST”.
- As per news, it is not covered under CAG and RTI till date for its use of money and security over operations.
- Unanimously take decisions about various tasks and activity

GST Portal

Harmonization of Business Processes and Formats

Common & Shared IT Infrastructure



Autonomy of back-end systems of States and Centre

Centre/States Tax IT Systems



IT Interfaces



Non-Statutory Functions

Statutory Functions

- Core Services
 - Registration
 - Returns
 - Payments
- Helpdesk support
- Information on Inter-State supply and cross-credit utilization
- Analytics
- IGST Settlement

- Approval of Registration
- Assessment
- Refunds
- Audit and Enforcement
- Adjudication
- Internal workflows to support above functions
- Recovery
- Analytics and BI

Role of GSTN (GST Portal Manager)

- Matching invoice level data
- Checking, validating and sharing information to respective authorities (Centre/ State)
- System between authority and taxpayer
- Challans will have to be prepared by taxpayers on the GST portal only
- No tax money will ever come to GSTN in any manner. GSTN will only get conformation of payment from the Banks.

Compliance Requirement by the Taxpayer under GST Regime

The taxpayer under GST Regime will have to provide following information at regular intervals:

- ✓ Invoice data upload (B2B and large value B2C)
- ✓ Upload GSTR-1 (return containing supply data) which will be created based on invoice data and some other data provided by the taxpayer.
- ✓ Download data on inward supplies (receipts or purchase) in the form of Draft GSTR-2 from GST Portal created by the Portal based on GSTR-1 filed by corresponding suppliers.
- ✓ Do matching of purchases made and that downloaded from GST portal. Finalize the same based on his own purchase (inward supply data) and upload GSTR-2
- ✓ File GSTR-3 created by GST Portal based on GSTR-1 and 2 and other info and tax paid.
- ✓ Similarly there are other returns for other categories of taxpayers like casual taxpayer or composition taxpayers.

Introduction of APIs

(Application Programming Interface)

A set of functions and procedures that allow the creation of applications which access the features or data of an operating system, application, or other service.

INCOME TAX API

Income Tax (Government of India) [IN] | <https://incometaxindiaefiling.gov.in/#>

Inspire | [SPF Query Tool](#) | [FCRA Online Services](#) | [NSDC \[Proposed NOS\]](#) | [Welcome to the Depo](#) | [Ebiz India's G2B Portal](#) | [NEW INITIATIVES | M/](#) | [PowToon - Health Co](#) | [The](#)



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Income Tax Department, Government of India

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Schema of ITR Forms for AY 2017-18

ITR Schema	Release Date	Updated on	Change Document
ITR-1 (10KB)	01/04/2017	27/04/2017	Version 1.1 (208KB)
ITR-2 (22KB)	05/04/2017	04/05/2017	Version 1.1 (204KB)
ITR-3 (34KB)	05/04/2017	04/05/2017	Version 1.1 (204KB)
ITR-4 (13KB)	01/04/2017	27/04/2017	Version 1.1 (211KB)
ITR-5 (29KB)	07/04/2017	04/05/2017	Version 1.1 (199KB)
ITR-6 (28KB)	04/05/2017	-	-
ITR-7 (217KB)	20/04/2017	04/05/2017	Version 1.1 (199KB)

Archived

Schema of Forms(Other than ITR)

Schema of Form BB (Return of Net Wealth) for AY 2015-16

ITR Validation Rules for AY 2017-18

Why MSP, GSP & ASP?

(Manage Service Providers, GST Suvidha Provider & Application Service Providers)

MSP (Infosys)

To design and develop

- GST Systems,
- Supply of all underlying infrastructure,
- Software licenses,
- Bandwidth Management
- Operation and maintenance of GST systems

for five years from the go-live date

QUALIFIED GSPs

Company Name:-	Company Name:-
Alankit limited	Karvy
Bodhtree Consulting limited	Mastek Limited
Botree Software International Pvt. Ltd.	Masters India Private Limited
CDSL	Motherson Sumi
Computer Age management services	NSDL
Cygnnet Infotech Private Ltd	Ramco Systems Ltd.
Deloitte	Reliance
EY	Seshaasai Business Forms
Tally	Shalibhadra Finance Limited
TCS	SISL Infotech Pvt. Ltd.
Taxmann	Skill Lotto Solutions Pvt. Ltd.
Tera Software Limited	Spice Digital
Trust Systems & Software (I) Pvt. Ltd.	Sugal & Damani
Vayana Private Limited	Hazel Mercantile Limited
Velocis Systems Pvt. Ltd.	Iris
Vertex	Gofrugal Tech Pvt Ltd
Excellon Software Pvt. Ltd.	

Expectations from GSP

- ✓ Automatic reconciliation of purchase made and entered in the purchase register and data downloaded in the form of GSTR-2 from the GST portal
- ✓ Sector-specific or trade specific need has to be catered by GSPs
- ✓ Facilities like converting their purchase/sales register data in GST compliant format
- ✓ Integration of their Accounting Packages/ERP with GST System

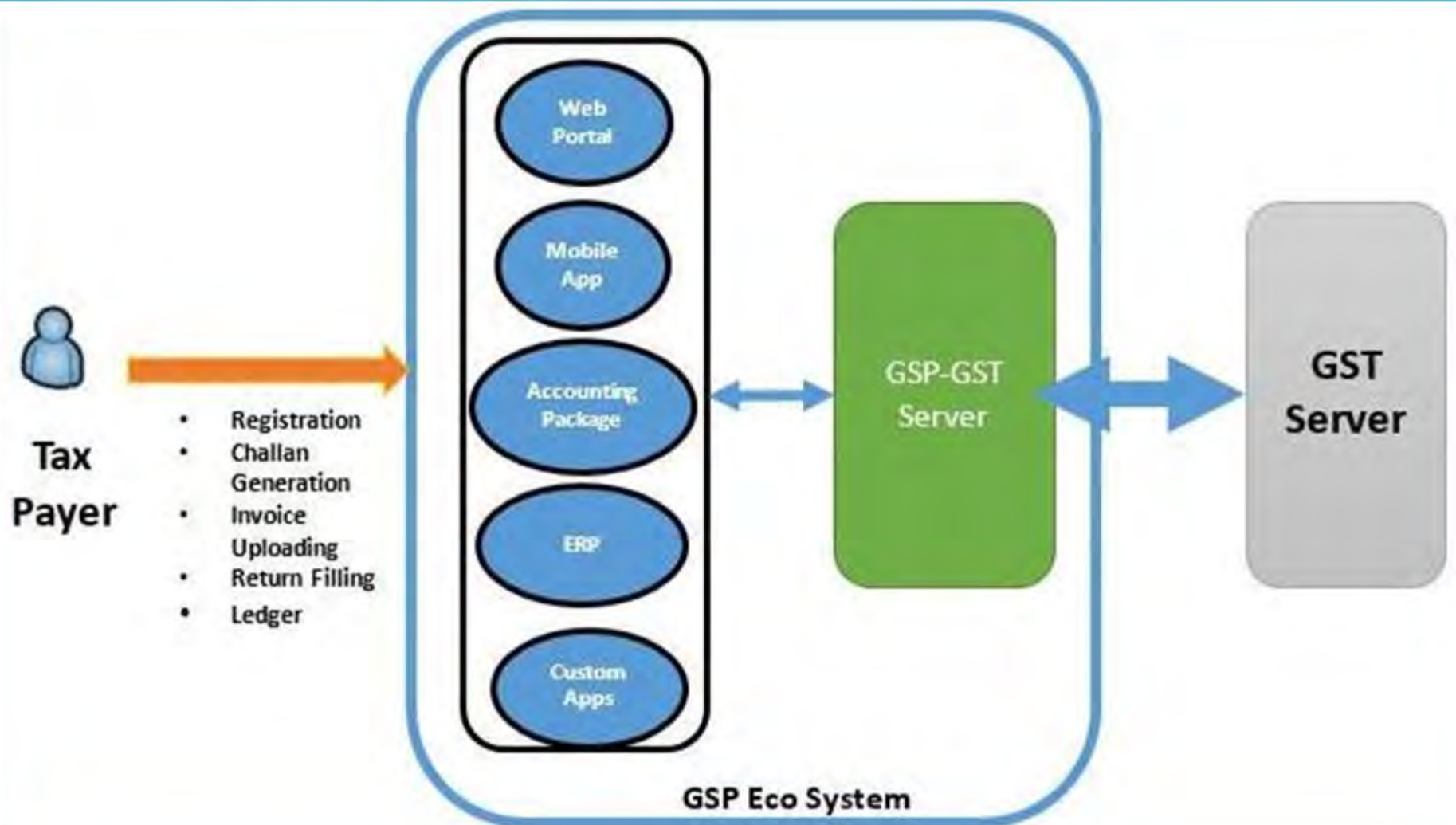
In short, the GSP can help the taxpayers in GST compliance through their innovative solutions.

Eligibility Criteria For GSPs

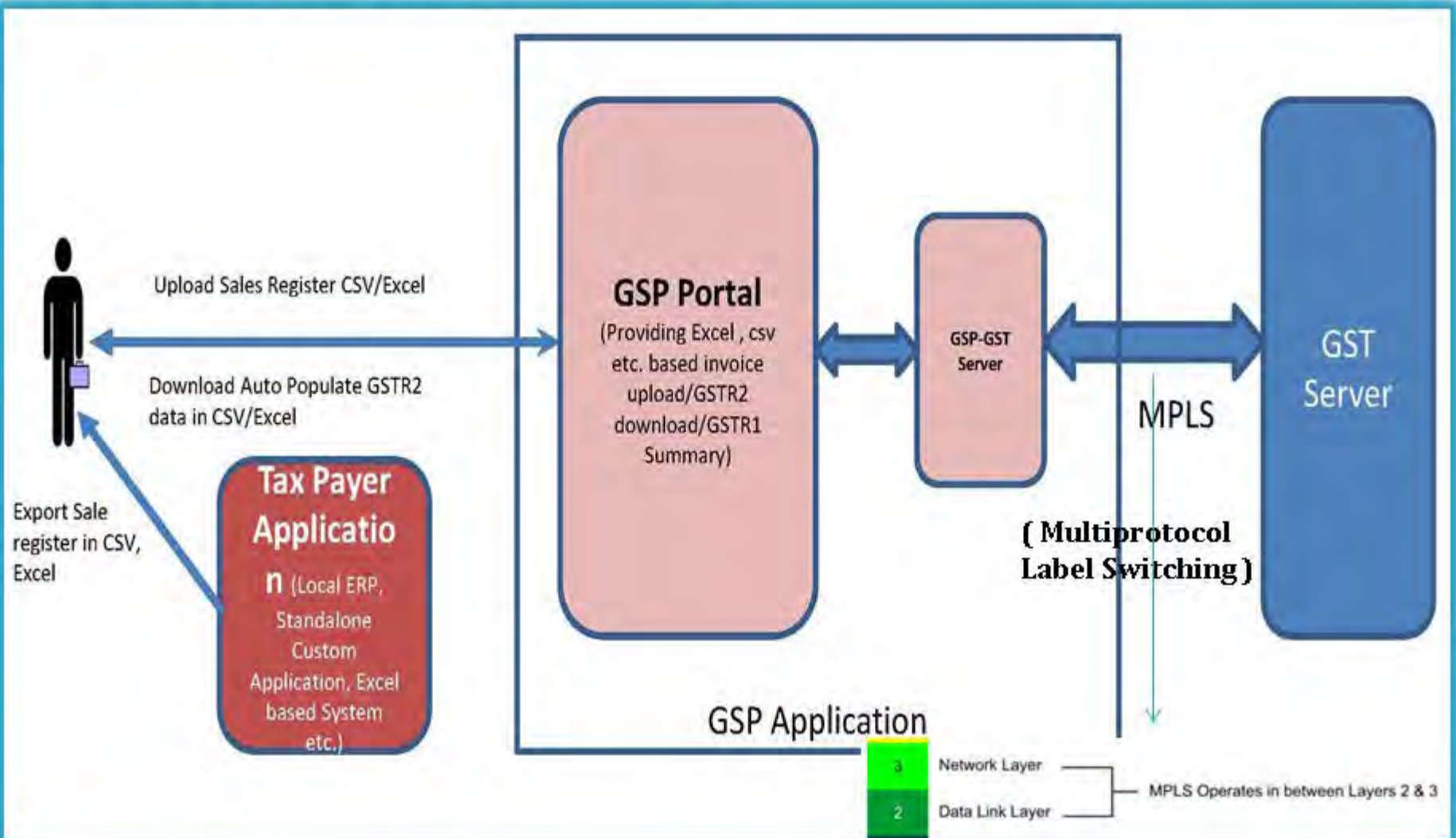
Demonstration of Technical Capability

- ✓ Invoice upload by tax payers and GSTR1 Preparation – 10 Score
- ✓ Reconciliation of downloaded GSTR2 with Purchase Register and preparation and filing of GSTR2-20 Score
- ✓ Technical Capability of GSP (Handling Large Load, Experience in handling large application, Managing Sizable Application Infrastructure, Experience in developing complex application etc.)-30 Score

Concept of GSP



Concept of GSP



Some Companies working on APIs

Company Name:-	Company Name:-
Shiv Technolabs Pvt Ltd	Seshaasai Business Forms Private Limited
Hazel Mercantile Limited	Rite Infotech Pvt Ltd
Tritan Solutions Pvt Ltd	Zephyr Limited
Systech Solutions	Spice Digital Limited
Cloudzen Software Labs Pvt Ltd	Silver Touch Technologies Limited
Vyakya Technologies Private Limited	Cognizant
Cubetechnica	Magnum Infosystem Pvt Ltd
Consultlane Business Solutions Pvt Ltd	Aarms Value Chain Pvt Ltd
Juris Metrics Consulting Pvt Ltd	Central Depository Services (India) Limited
Indrakart Pvt. Ltd.	Anmsoft Technologies
IKF Ltd	Techgravitas Online Services Private Limited
ABD Ltd	Sundaram Finance Limited
Winman Software India Llp	Filix Consulting Private Limited
Waddtech Solutions	Acme Infovision Systems Pvt. Ltd.
Intuit India Software Solutions Pvt. Ltd	Skymax Software
Priya It Solution Llp	India Glycols Limited
Manuh Global Technologies Pvt. Ltd.	Slickaccount Pvt. Ltd.
Stock Holding Corporation Of India Ltd.	E-Connect Solutions Pvt Ltd.
More than 1000 companies are working on APIs.....	

Functionalities Available for GSP through API

GST Modules

- Registration of Tax Payer and Tax Consultant
- Returns (GSTR1 uptoGSTR12)
- Payments
- Ledger Maintenance
- Miscellaneous

For Tax professionals

- Consolidated view of all clients
- Ability to upload invoice data etc. from his dashboard
- Get update on their taxpayers from GST System

Registration Module

Registration Module has below major functionalities available as API:

- New Registration
- Amendment to existing registration
- Cancellation of registration
- Opting in/out from composition
- Revocation of registration
- Surrender of registration
- Work flows for handling all above functionalities

Return Module

Return Module has below major functionalities available as API:

- Upload invoices (Various types B2B, B2C etc.)
- Update Uploaded invoices
- Accept/Reject/Modify counter party invoices
- Generation of returns viz GSTR1 to GSTR12 returns - based on uploaded invoices and counter party actions
- Amend GSTR1, GSTR2
- Auto population of GSTR2, GSTR3, GSTR4 etc.
- View liability ledger, ITC ledger and Cash ledger

Payment Module

Payment Module has below major functionalities available as API:

- Creation of challan
- Payment History
- View of challans of all companies of the group, having same PAN to authorized users

Ledger Module

Ledger Module has below major functionalities available as API:

- Utilization of Cash and ITC for tax Payment
- Viewing of ITC, Cash and Tax Liability Ledger

Miscellaneous

- HSN/SAC code search
- Tax payer or Tax Consultant search
- Grievance creation
- Notification of Alerts and notices
- Search for opt in/out composition dealers
- Others ...

Tax Payer complete control, security and privacy

In case of GST Portal

Tax payer will authenticate himself on the Portal by providing userid/password and his data will travel encrypted using https channel.

Tax Payer complete control, security and privacy

In case of API access

Tax payer will also authenticate by providing user id, OTP. The communication will again be encrypted, with a symmetric session key that will be shared between Tax payer Application and GST System electronically during session initiation.

FAQ

Question 1

Can user work with multiple GSPs ?

Yes

If the taxpayer desires so, it would be possible to choose a set of services from one GSP and the rest from other GSPs e.g. tax payer can choose one GSP for registration and another for returns filing.

FAQ

Question 2

Do GSTN Provide GSPs services offered ?

Yes

- The list of authorized GSPs and their services portfolio would be published on GSTN portal.
- A communication strategy will be evolved where tax payers would continuously be updated on existing GSPs, de-listed GSPs or new enlisting GSPs.

FAQ

Question 3

How will TRPs (Tax Return Preparers) will play their role in GST ?

- Directly perform by using GST System, or
- Use one of the GSP/ASP Services for filing return

Relaxation in return filing procedure for first two months of GST implementation

Month	GSTR – 3B (Summary of Outward, Inward Supply & Tax Payment)	GSTR – 1 (Invoice wise details) Facility start from 15 th July	GSTR – 2 (Auto populated from GSTR-1)
July, 2017	20 th August	1 st – 5 th September*	6 th – 10 th September
August, 2017	20 th September	16 th – 20 th September	21 st – 25 th September

HEADLINE

Bitcoin | Cryptocurrency

On May 11th 2017, The federal government of Australia has removed GST from July 1st 2017 for purchases of digital currencies like bitcoin in a bid to make it easier for crypto - currency businesses to operate in Australia.

Unresolved Query

1. Can we play as GST practitioner agent and statutory auditor of same client?

THANK YOU SO MUCH !

Any Questions ??

CA Shashank Agrawal

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Laxmi Nagar Dist Centre, Delhi-110092

THANK YOU SO MUCH !

Any Questions ??

Disclaimer

I'm not an IT Professional, just giving you advice, so if you want a serious advice, Consult your IT Professional to ensure your decisions and robust IT Infrastructure for your business.

CA Shashank Agrawal

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