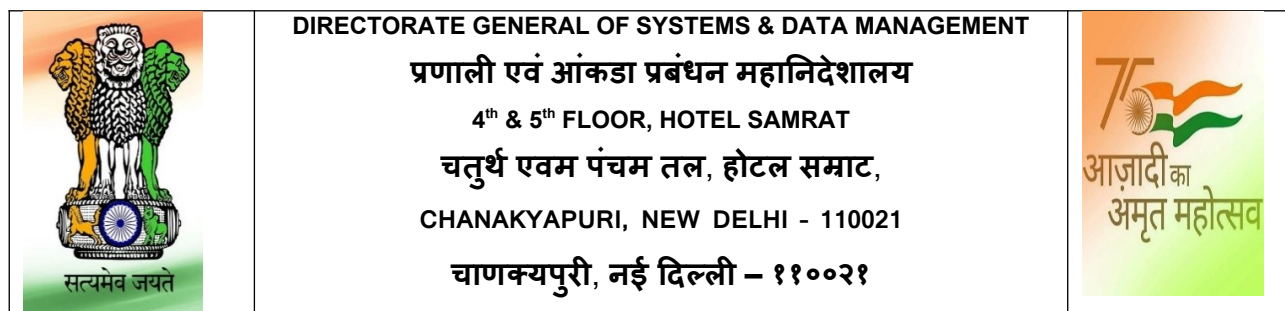


I/940126/2023



To,

The Principal Chief Commissioner/Chief Commissioners of GST/Customs Zones;
 The Principal Director Generals/Director Generals;
 The Joint Secretaries/Commissioners of CBIC.

Madam/Sir,

Subject: Launch of New GST Reports in ADVAIT – reg.

ADVAIT has a variety of reports, dashboards and data science models that offer deep insights into taxpayer behaviour and compliance. Continuing with its endeavour to promote data-driven action, ADVAIT team is happy to announce the launch of five new GST reports on the portal. The reports are summarised below:

- I. **Performance of top taxpayers as per returns (GST_RPTPDR_185):** This report provides the top taxpayers' revenue, cash and ITC trends for the selected jurisdiction as per returns for the selected financial year, along with the percent change over last two years. (total three-year trend). The report will assist officers in monitoring the performance of top taxpayers in their jurisdiction.

It may be noted that there are already six other reports in ADVAIT to individually monitor the trends in tax payments, cash, ITC etc. The details are as under:

- a) **GST ITC Vs TURNOVER COMPARISION:** This report helps in identifying the taxpayers with disproportionate growth in ITC as compared to taxable turnover.
- b) **ITC AVAILMENT AND UTILIZATION TREND:** The report provides the list of taxpayers whose ITC utilization as compared to ITC availed for a month falls in the selected range.

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- c) **ITC UTILIZATION GROWTH RATE MONITORING-GST:** This report is to monitor the increase or decrease in the ITC utilization by taxpayers. With the help of this report, jurisdictional officers can identify the taxpayers having huge growth or decline in ITC utilization.
- d) **GST 90:10 ANALYSIS OF TAX PAYMENT:** This report provides the list of top taxpayers who are contributing to 90% revenue (tax paid through cash) of the selected Commissionerate for a financial year.
- e) **JURISIDICION WISE GST REVENUE:** This report provides details of tax paid in cash and tax paid using ITC during selected period and for selected jurisdiction, along with comparative values for same period of previous financial year.
- f) **TOP 1000 PAN BASED ON TAX PAYMENT:** The report provides the list of top 1000 taxpayers basis their pan India tax payment during the selected financial year.

II. Amount of ITC availed after the time limit prescribed under Section 16(4) – V1 (GST_RPTPDR_155): Section 16(4) of CGST Act, 2017 provides that “*A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the thirtieth day of November following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier*”. The said section was amended by Finance Act 2022, which earlier provided that the time limit to avail ITC shall be earlier of ‘*Due date of furnishing the return under section 39 for the month of September following the end of the financial year to which such invoice/debit note pertains, or Furnishing of the relevant Annual Return*’. For 2017-18, the last date was the due date of furnishing of the return for March 2019.

This report provides details of ITC availed after the prescribed time limit under Section 16(4) of CGST Act, 2017 for selected GSTIN for a financial year. The ITC availed will be bifurcated into IGST, CGST, SGST and Cess. The details of due dates for availment as per Section 16 (4) are detailed below:

DGSYS/APP/EDW/ADVT/8/2022-DGSYS/APP/EDW-DGS-DELHI			
FY	Due date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 2022-23	Date for furnishing of annual return, if applicable	Last date for availing credit
2017-18	23-04-2019	Actual date of filing GSTR 9, in case taxpayer is liable to file the return. In other cases, it shall be ignored for the purpose of calculating last date for availing credit	23-04-2019 or actual date of filing of GSTR 9, whichever is earlier
2018-19	20-10-2019		20-10-2019 or actual date of filing of GSTR 9, whichever is earlier
2019-20	24-10-2020*		24-10-2020 or actual date of filing of GSTR 9, whichever is earlier
2020-21	24-10-2021*		24-10-2021 or actual date of filing of GSTR 9, whichever is earlier
2021-22 & onwards	30 November of subsequent year		30 November of subsequent year or actual date of filing of GSTR 9, whichever is earlier
*For 2019-20 & 2020-21, due date has been considered as the 24 th of October of subsequent year due to multiple due dates for filing of GSTR 3B based on turnover.			

The report is based on broad aggregation only to highlight notable cases, and not on invoice data. There may be cases where the ineligible credit availed may not be captured by the report due to GSTIN specific last date of filing of return being earlier than the generalised date. Due caution may be exercised by officers in checking the eligibility of ITC being availed by the taxpayers, as per law.

- III. Amount of ITC availed after the time limit prescribed under Section 16(4) – V2 (GST_RPTPDR_186):** This report has been developed to cover the taxpayers who might have been left out in the V1 - Report GST_RPTPDR_155, wherein due to multiple due dates for filing of GSTR 3B based on turnover, 24th October of subsequent year has been considered as the due date for availing ITC for FY 2019-20 and 2020-21. To bridge the gap for those taxpayers for whom due date of availing ITC for FY 2019-20 & 2020-21 is 20th October of subsequent year, this second version has been developed.

The due dates considered for availment of ITC in this report are tabulated below:

DGSYS/APP/EDW/ADV/18/2022-Date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 2022-23				Date for furnishing of annual return, if applicable		Date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 2022-23		Date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 2022-23		Date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 2022-23		Date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 2022-23		Date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 2022-23		Date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 2022-23		Date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 2022-23		Date for filing return under Section 39 i.e. GSTR 3B, OR, 30 November of subsequent year from 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The report is based on broad aggregation to highlight notable cases, and not on invoice data. There may be cases where the ineligible credit availed may not be captured by the report due to GSTIN specific last date of filing of return being earlier than the generalised date. Due caution may be exercised by officers in checking the eligibility of ITC being availed by the taxpayers, as per law.

- IV. Tax payment by DRC-03 (GST_RPTPDR_182):** This report has been envisaged to enable jurisdictional officers to check the payments made by taxpayers under DRC-03 in one place. The report provides users with the details of tax paid through all DRC-03 forms for the selected financial year. It is available as part of the 'Know Your Taxpayer' dashboard. Users also have the option to view the details of a specific DRC-03 (bifurcated into various columns viz. Place of supply, amount of tax, ledger utilized, etc.). With the addition of this KPI, jurisdictional officers now have a holistic view of payments made by taxpayers under the Know Your Taxpayer dashboard.

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V. GSTR 9: Difference between tax paid and payable (GST_RPTPDR_181): This report gives a comparison between tax paid and tax payable as populated in the GSTR-9 filed by taxpayers under the selected jurisdiction for a financial year. Input filters for All India/ZCDR, financial year, 'Registered With' & GSTIN have also been provided. The report also gives drill down details of the payments made against such difference and also other payments to give a more informed view to the officers.

2. It is requested that the details of the above-mentioned reports may be circulated amongst officers. Data errors, if any, may be brought to the notice of the ADVAIT helpdesk's email ID: advait.helppdesk@icegate.gov.in.

This issues with the approval of Pr. DG (Systems).

Yours faithfully,

(B.B. Gupta)
Additional Director General

Copy for kind information to:

- i. Chairman, CBIC
- ii. All Members, CBIC
- iii. All Pr. ADGs /ADGs of DG Systems.