

GST Portal

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GSTN's Structure

1. Goods and Services Tax Network (GSTN) is a Section 25 (not for profit), non-Government, private limited company. It was incorporated on March 28, 2013.
 - a) 49% shareholding with Government (24.5 % central government and 24.5% with all states put together)
 - b) 51% shareholding with private financial institutions where no one can have more than 11%

Central Government	24.5%
State Governments & 2 UTs & EC Collectively	24.5%
LIC Housing Finance Ltd	11%
ICICI Bank Ltd	10%
HDFC Ltd	10%
HDFC Bank Ltd	10%
NSE Strategic Investment Corporation Ltd	10%

Tax Official's Interface

Module Objectives

In this module, you will learn to:

- Login to the Tax Official's Interface
- Navigate the Dashboard
- Register DSC for Tax Officials
- Search for a Taxpayer's details
- Explain the Reassign functionality
- List the functionalities available to System Administrators



Tax Official's Interface

Some Highlights of the Tax Official's Interface

Single Interface

- ✓ One interface for all model 2 states for all roles

Quick & Easy Search

- ✓ All search results have sorting features

Automated Reports

- ✓ Comprehensive reports generated easily

Alerts & Notifications

- ✓ For all pending work items to ensure you never miss a deadline!

Role-based Access

- ✓ View details of all your departments through customised dashboards

Reassign Work Online

- ✓ Now you can reassign work items online

Tax Official's Interface

Tax Official's Interface Login: First-time Login Prerequisites



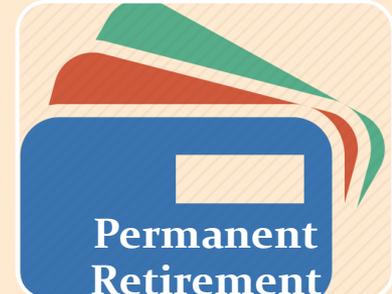
Permanent
Account
Number
(PAN)



State provided
PAN based
DSC
for all Tax
Officers



Valid Official
E-mail Address



Account
Number
(PRAN)
or
Central
Provident
Fund Number
(CPF)
or
General
Provident

Tax Official's Interface

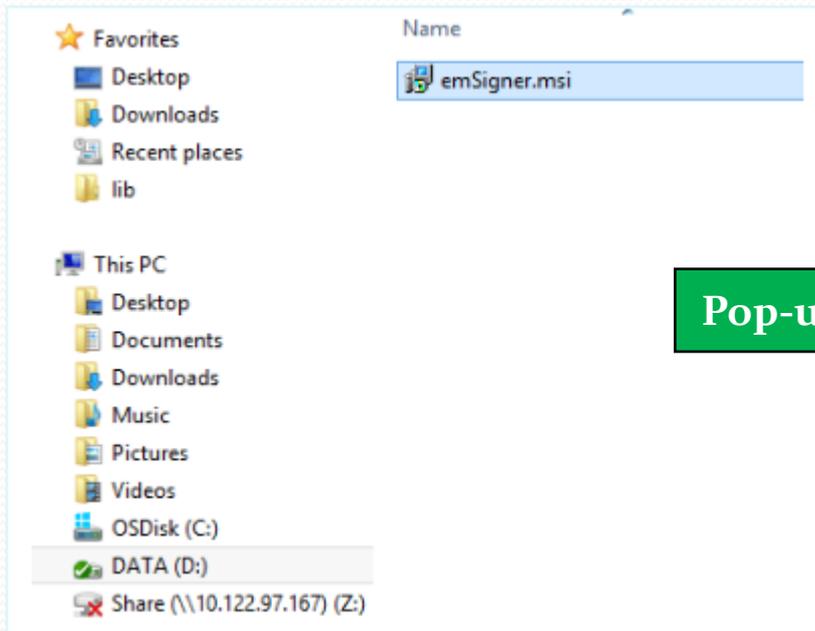
Tax Official's Interface Login: Digital Signature Certificate (DSC)

- **Downloading & Installing *emSigner* Web Socket Installer**

1. Download *emSigner* from the DSC registration page of the GST portal

2. Double-click the emSigner.msi executable file

3. Click the Next button

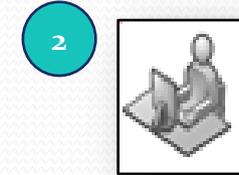


Tax Official's Interface

Tax Official's Interface Login: First-time Login



**Tax Official gets
username
to access the GST
Portal on
their registered e-mail**



**Enter the USERNAME +
+ PRAN or CPF or GPF + PAN to
login for the first time**



**Enter OTP
received on your
official email ID**



**Login to the GST Portal &
set your password**

Tax Official's Interface

Tax Official's First Time Login: **Demonstration**



Tax Official's Interface

Tax Official's First Time Login



Goods and Services Tax

First Time Login

• Indicates Mandatory Fields

Username •

Select PRAN or CPF/GPF •

PRAN (Permanent Retirement Account Number)

CPF/GPF (Central/General Provident Fund Number)

Permanent Account Number (PAN) •

SUBMIT TO RECEIVE OTP

← BACK

Tax Official's Interface

Tax Official's Subsequent Login: **Demonstration**



Tax Official's Interface

Tax Official's Subsequent Login



Goods and Services Tax

Login

• Indicates Mandatory Fields

Username •

Login with Password / OTP Login with DSC

Type the characters you see in the image below •

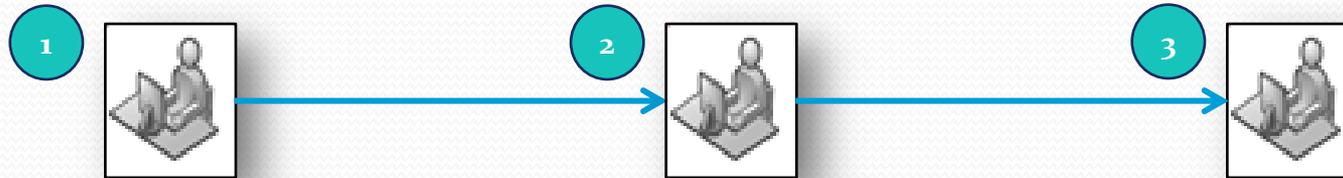


LOGIN

[Forgot Username/ Password?](#) [First Time Login?](#)

Tax Official's Interface

Tax Official's Interface Login: Registering your DSC



1
Tax Official logs into Tax Official's Interface using their login credentials

2
Go to My profile & click on Register DSC or Re-register DSC as the case may be

3
Follow the steps to register DSC and your DSC is now registered

Dashboard > My Profile

Profile - Gaurav Kumar

This information will not be valid for any legal proceedings

[View DSC Certificate](#) [Register DSC](#) [Re-Register DSC](#)

User Name Gaurav.Kumar12	State Karnataka	Name of the Tax Official Gaurav Kumar	Designation Proper Officer (CRU)
Start Date for Current Designation 15 Mar 2015	Pay Scale 7896	Grade Pay 6789	Email Id gaurav@gmail.com
Mobile No. +91 9845674532	Date of Birth 20 Nov 1989	PAN (Permanent Account Number) CYTUR8765T	UID (Aadhar No.) 499118665246
CPF No. (Central Provident Fund) 345689DG89	Permanent Retirement Account No. 23678921	Employee Id 45678	Home State Karnataka
District (In Case of Home State) Bangalore	Date of Joining Service 20 Feb 2015	Employee Status Active	Status of DSC Registration Registered
Date of Expiry of DSC Registration 20 Nov 2017			

Tax Official's Interface

Tax Official's Interface Login: Registering your DSC – Business Rules

In case PAN is updated for a registered DSC, the status of the DSC will become invalid and user will have to re-register DSC

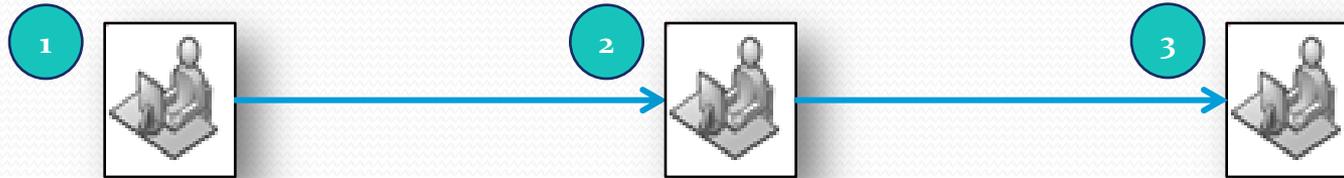
Tax Official's Interface

Tax Official's Dashboard: **Demonstration**



Tax Official's Interface

Tax Official's Dashboard



Tax Official logs into the Tax Official's Interface using their login credentials

Dashboard home screen is displayed

Tax Official selects desired menu or sub-menu options & navigates to it to execute pending work item(s)

Dashboard is a utility provided to the Tax Officials where all activities which can be performed by the user are made accessible to them.

The structure of the **Dashboard** will remain the same but the constituent items may vary depending upon the role assigned to the user.

Tax Official's Interface

Tax Official's Dashboard: Sample Screenshot

Goods and Services Tax

Gaurav Sharma <Proper> Officer, Ward 6, Bengaluru City

Dashboard Registration Returns/Payments Statutory Functions MIS Miscellany Messages Grievances Help

Search

25 Registration 600 Returns 106 Collection & Refund 102 Follow-up

Alerts

- New Role Received 2 minutes ago
- New Leave Application Received 15 minutes ago
- Received New Message 30 minutes ago
- Grievance filed by Biotech Labs 40 minutes ago
- Extension of Due Date of Return GSTR 3 for August, 2016 45 minutes ago

View All

Quick Links

- Pending Proceedings
 - For Short Filers
 - For Non Filers
- Payments
 - Create Payment Challan
 - View Payment Challan
- Returns
 - View Returns
 - Issue Notice
 - View Short Filers
 - View Non Filers

Registration Application

Close by > Today 2 Tomorrow 2 Day after Tomorrow 2

Search by Keyword

ARN	Business Name	Due Date	Status	Queries Raised
AB2908169987651	Ganesh Harvest Solution	17/08/2016	New Application	3
ML2908169123651	Glass Works	17/08/2016	New Application	5
WQ2908163457651	Tata Motors	18/08/2016	New Application	5
DS2908165677653	Bajaj Auto	18/08/2016	New Application	5
AQ2908168767652	Smart House	19/08/2016	New Application	5
BE2908164656571	Raj Solar Panels	19/08/2016	New Application	5

Option to switch jurisdictions

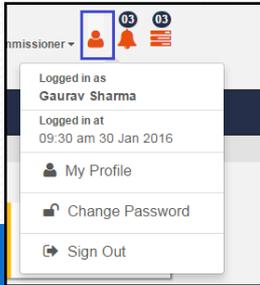
Function-wise summary of all pending work items

Summary based on due date

List-wise & date-wise breakdown of work items

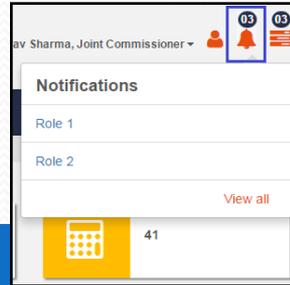
Tax Official's Interface

Tax Official's Dashboard: Some Important Sections



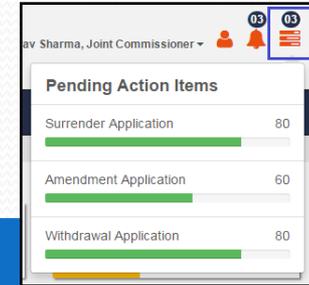
My Profile

- This section, displays your Name, Time & date of login, & List of Roles allocated to you
- The **My Profile** link allows you to view details of your profile.
- The **Change Password** link allows you to change your current password



Alerts

- By default, the Dashboard of the primary jurisdiction you have been assigned will be displayed
- All the alerts pertaining to the role will be listed
- Work-items triggered from Taxpayers' Interface



Notifications

- In this section, you will see the **Notifications** generated for your jurisdiction you have been assigned
- Click the **View All** link to view all the notifications
- Triggered from System Administrators/Tax Officials' Interface

Tax Official's Interface

Tax Official's Login and Dashboard Navigation: Demonstration



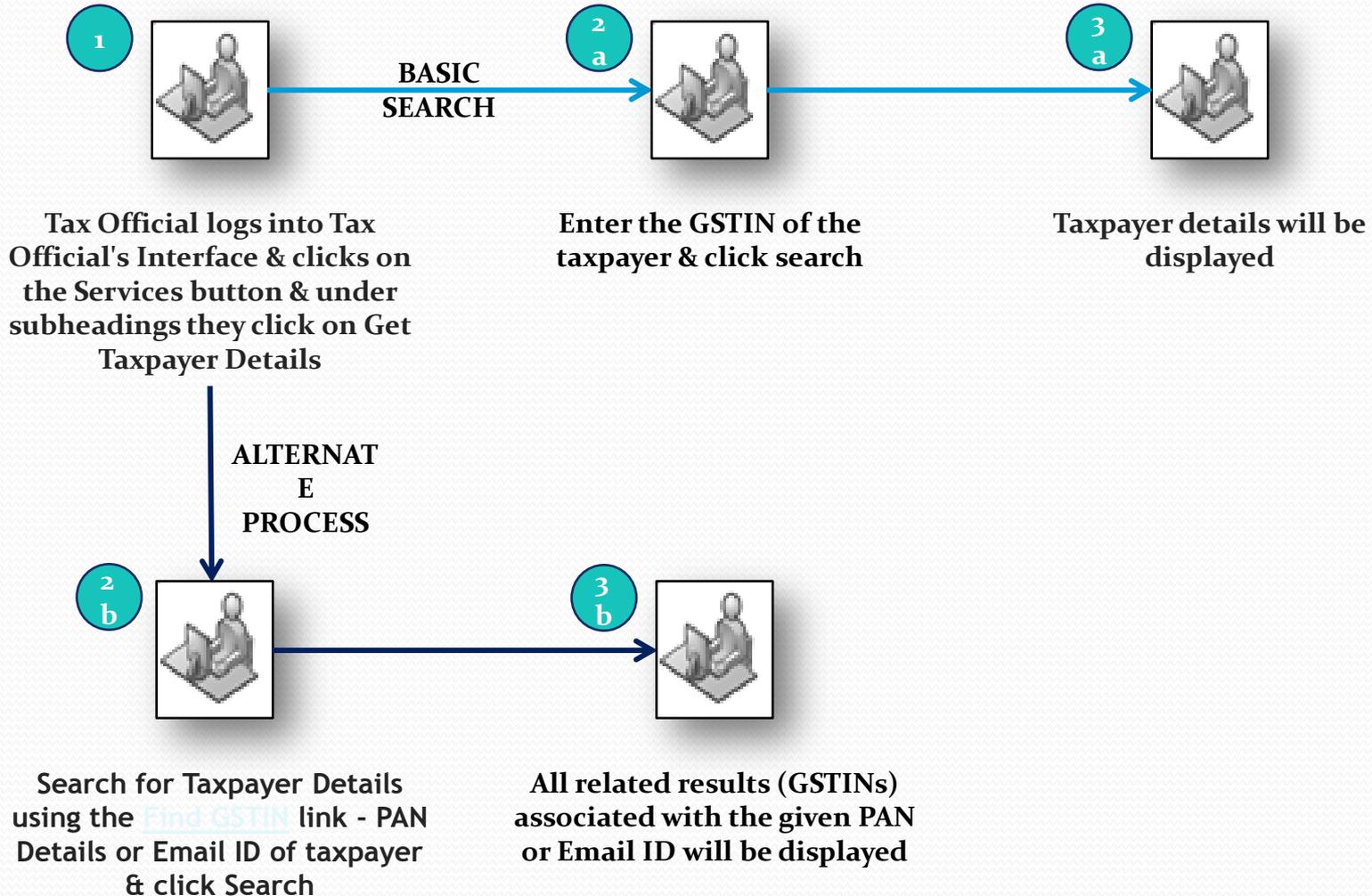
Tax Official's Interface

Tax Official's Interface: Services – Get Taxpayer Details

- Tax Officials can view taxpayer details as & when required
- Tax Official's may seek taxpayer information during investigation
- **Precondition**: Tax Official must have role & jurisdiction rights to view details

Tax Official's Interface

Tax Official's Interface: Services – Get Taxpayer Details



Tax Official's Interface

Tax Official's Interface: Services – Get Taxpayer Details Business Rules

1. Access to view taxpayer details will be dependent on the role and jurisdiction assigned to the user
2. User will be able to view primary fields in case the taxpayer belongs to a different state or UT

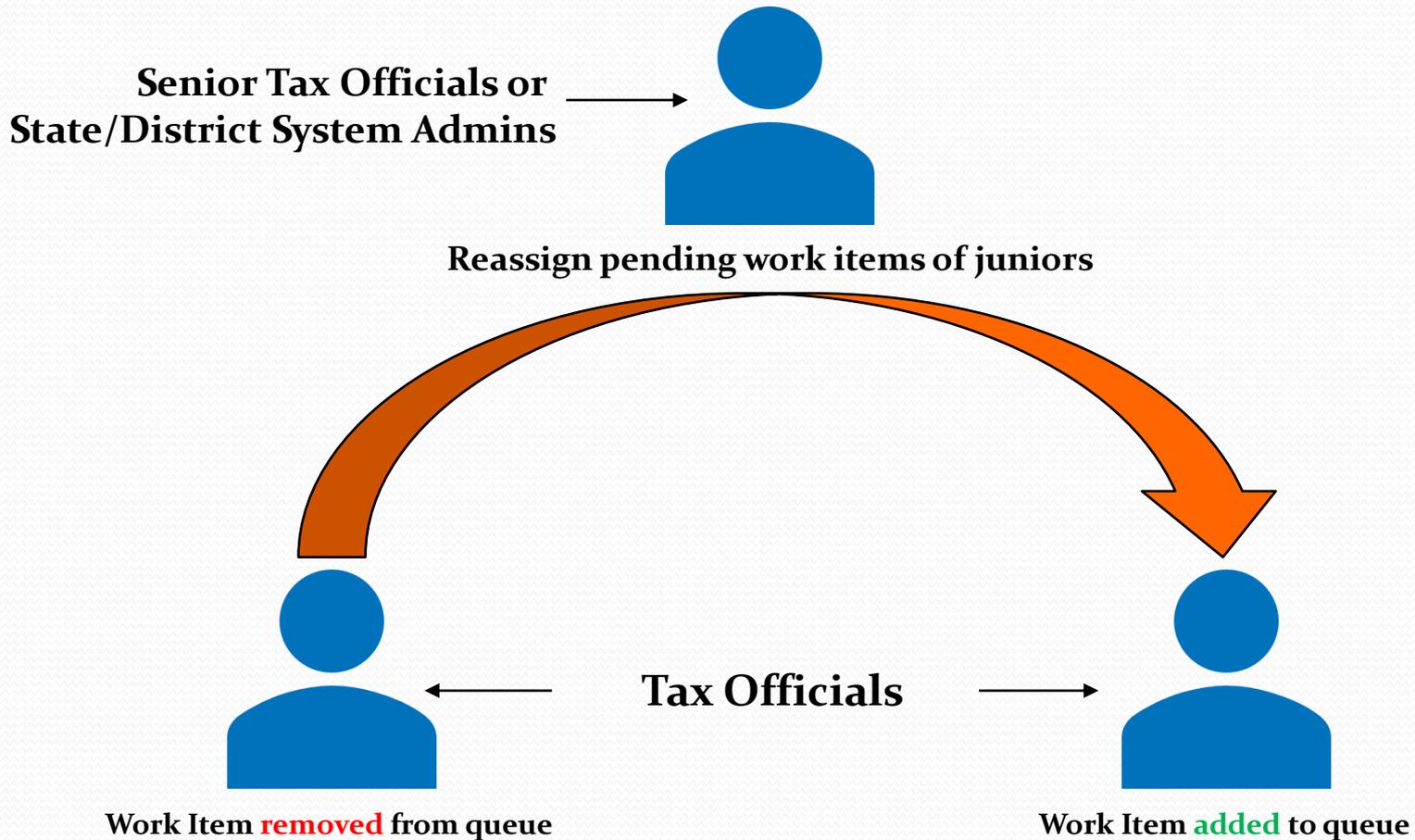
Tax Official's Interface

Get Taxpayer Details: Demonstration



Tax Official's Interface

Tax Official's Interface: Services – Reassign Work Items

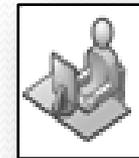


Tax Official's Interface

Tax Official's Interface: Services – Reassign Work Items

The screenshot displays a dark blue sidebar menu on the left with the following items: Record Search, Target Allocation, Greivence Management, Reassign Work items (highlighted in orange with a right-pointing chevron), Search ARN, Find GSTIN, Get Taxpayer Details, DSC Registration of Back Office User, and Leave Application. To the right of the sidebar, a white panel contains the text 'Reassign Work items' in orange, followed by 'Work items assigned to my desk' and 'Work items assigned from my desk'. A red rectangular box highlights the 'Reassign Work items' text and the two sub-headings below it. A red arrow originates from the bottom of this box and points towards the explanatory text on the right.

1



Tax Official logs into Tax Official's Interface & clicks on the Services button & under subheadings they click on Reassign Work Items (highlighted) to the list of options

You can also see a summary of all the work items assigned from your desk in addition to the work assigned to your desk

Tax Official's Interface

Tax Official's Interface: Services – Reassign Work Items Business Rules

1. Work can be reassigned any number of times, e.g. process registration application, process amendment to core field etc.
2. User can reassign work in their jurisdiction from one subordinate to another. Such reassignment can happen for any lower level in the hierarchy.
3. System Administrators or Senior Officials can reassign work-items of junior tax officials if they are in the same role & jurisdiction
4. Any work item which is being processed by a user cannot be reassigned at that moment. User will be given an error that *work is being processed upon, cannot be reassigned at this moment.*
5. Work cannot be reassigned to a user incase their access is blocked due to leave applied by them

Taxpayer's Interface



Tax payer's Interface

Module Objectives

In this module, you will learn to:

- Login to the Taxpayer's Interface
- Navigate the Dashboard
- Search for a taxpayer



Tax payer's Interface

Some Highlights of the Taxpayer's Interface

Single Interface for IGST, CGST & SGST

- ✓ One portal for all things GST

Time-Saving

- ✓ Quick & Easy-to-use

Instant Updates through e-mail & SMS (in some cases)

Secure Transactions

- ✓ All transactions encrypted to protect your data

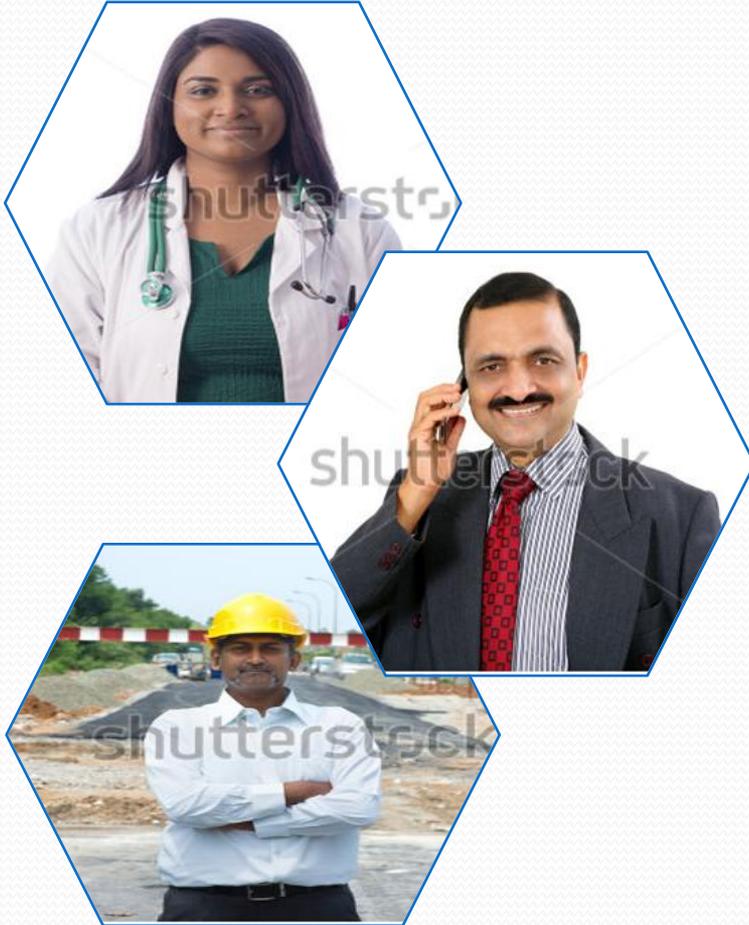
Single Interface for Tax Officials, Taxpayers & Tax Consultants

24*7 Access

- ✓ Access anytime from anywhere

Tax payer's Interface

Who can access the GST Portal?



All tax-payers like

- ✓ Manufacturers
- ✓ Job-workers
- ✓ Traders
- ✓ Importers & Exporters
- ✓ E-commerce Operators
- ✓ All types of Service Providers
- ✓ Casual taxpayers/Non-resident taxable persons/Tax Professionals
- ✓ Government Departments

Ways to Register



Registration



Tax payer's Interface

Login: [Demonstration](#)

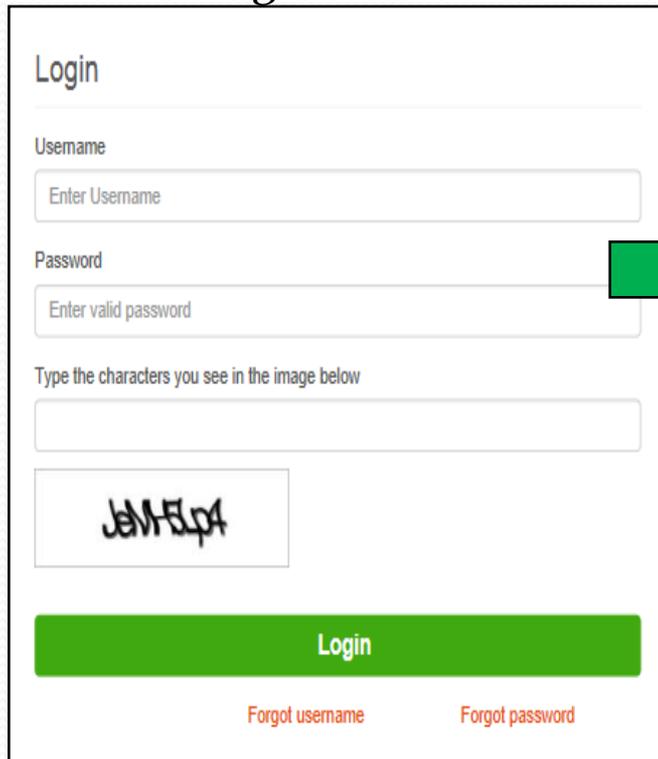


Tax payer's Interface

Taxpayer's Interface: Login

Precondition: User has valid login credentials created during Registration

Login Screen



The Login Screen features a white background with a green 'Login' button at the bottom. It includes fields for Username, Password, and a CAPTCHA. A green arrow points from the Login button to the Taxpayer Dashboard.

Login

Username
Enter Username

Password
Enter valid password

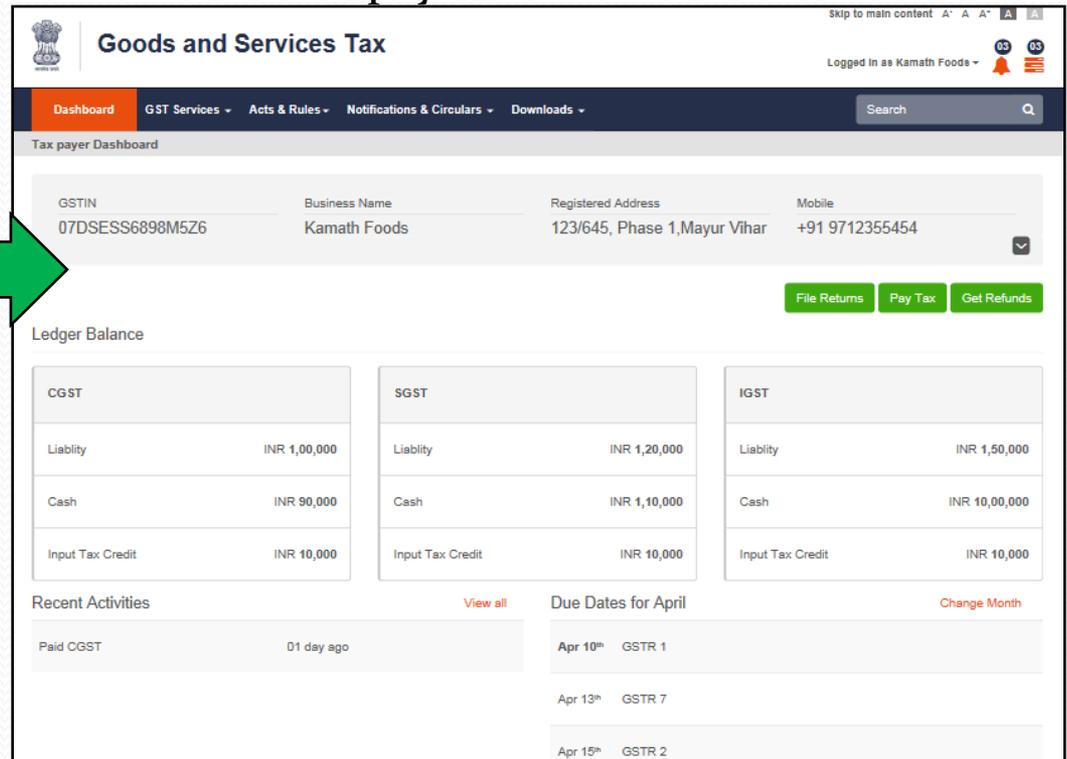
Type the characters you see in the image below

JmH5Lp4

Login

[Forgot username](#) [Forgot password](#)

Taxpayer Dashboard



The Taxpayer Dashboard is titled 'Goods and Services Tax' and shows user information for 'Kamath Foods'. It includes a navigation menu, a search bar, and a 'Tax payer Dashboard' section with buttons for 'File Returns', 'Pay Tax', and 'Get Refunds'. Below this is a 'Ledger Balance' section with three tables for CGST, SGST, and IGST. The 'Recent Activities' section shows 'Paid CGST' 01 day ago, and the 'Due Dates for April' section lists GSTR 1, 7, and 2.

Goods and Services Tax

Dashboard GST Services Acts & Rules Notifications & Circulars Downloads

Search

Logged in as Kamath Foods

Tax payer Dashboard

GSTIN: 07DSESS6898M5Z6 Business Name: Kamath Foods Registered Address: 123/645, Phase 1, Mayur Vihar Mobile: +91 9712355454

[File Returns](#) [Pay Tax](#) [Get Refunds](#)

Ledger Balance

CGST	
Liability	INR 1,00,000
Cash	INR 90,000
Input Tax Credit	INR 10,000

SGST	
Liability	INR 1,20,000
Cash	INR 1,10,000
Input Tax Credit	INR 10,000

IGST	
Liability	INR 1,50,000
Cash	INR 10,00,000
Input Tax Credit	INR 10,000

Recent Activities [View all](#)

Paid CGST	01 day ago
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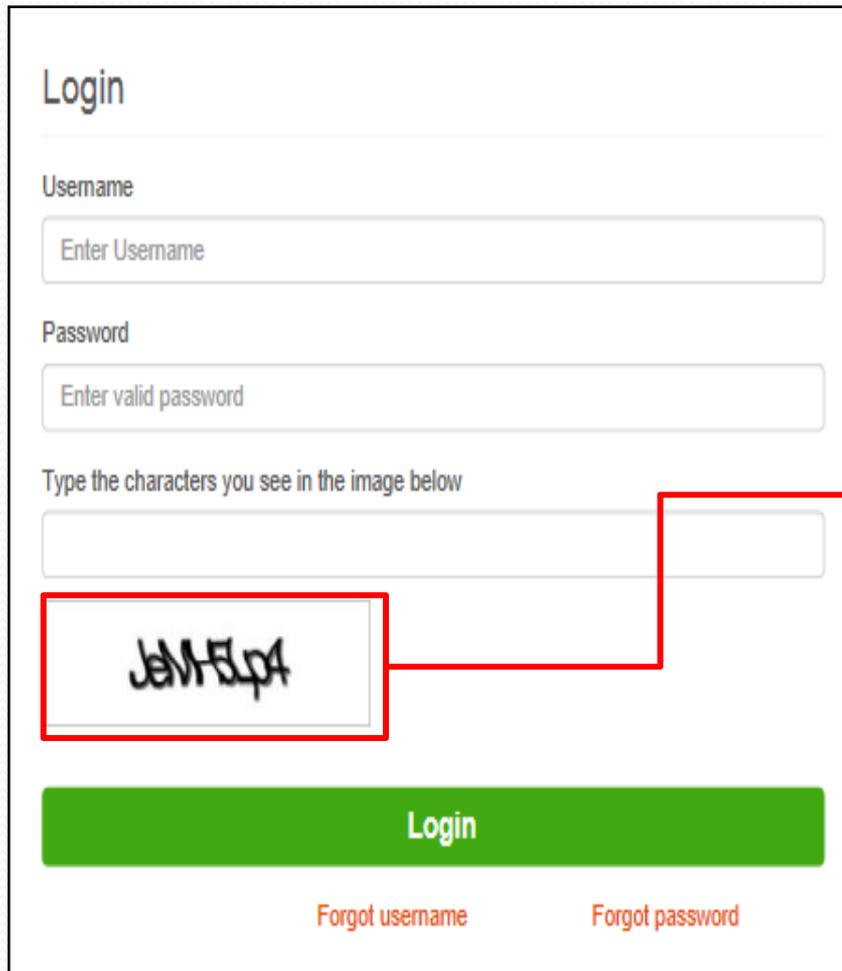
Due Dates for April [Change Month](#)

Apr 10 th	GSTR 1
Apr 13 th	GSTR 7
Apr 15 th	GSTR 2

Screenshots are for reference purposes only

Tax payer's Interface

Taxpayer's Interface: Login Screen – Captcha Code



The screenshot shows a login interface with the following elements:

- Login** header
- Username** field with placeholder text "Enter Username"
- Password** field with placeholder text "Enter valid password"
- Type the characters you see in the image below** instruction
- Captcha Code** field containing the image "JmH5Lp4", which is highlighted with a red box. A red arrow points from this box to the list on the right.
- Login** button (green)
- Forgot username** and **Forgot password** links (orange)

- Captcha Code is an additional security feature
- Unique alpha-numeric code
- Must be entered at the time of login
- Used to identify that you are human

Screenshots are for reference purposes only

Tax payer's Interface

Taxpayer's Interface: Dashboard (Reference Screenshot)

Goods and Services Tax

Skip to main content A⁺ A⁻ A⁺ A⁻ A⁺ A⁻

Logged In as Kamath Foods

Dashboard GST Services Acts & Rules Notifications & Circulars Downloads

Search

Tax payer Dashboard

GSTIN: 07DSESS6898M5Z6 Business Name: Kamath Foods Registered Address: 123/645, Phase 1, Mayur Vihar Mobile: +91 9712355454

File Returns Pay Tax Get Refunds

Ledger Balance

CGST	SGST	IGST
Liability: INR 1,00,000	Liability: INR 1,20,000	Liability: INR 1,50,000
Cash: INR 90,000	Cash: INR 1,10,000	Cash: INR 10,00,000
Input Tax Credit: INR 10,000	Input Tax Credit: INR 10,000	Input Tax Credit: INR 10,000

Recent Activities [View all](#)

Due Dates for April [Change Month](#)

Paid CGST 01 day ago

Apr 10th GSTR 1

Apr 13th GSTR 7

Apr 15th GSTR 2

Screenshots are for reference purposes only

Tax payer's Interface

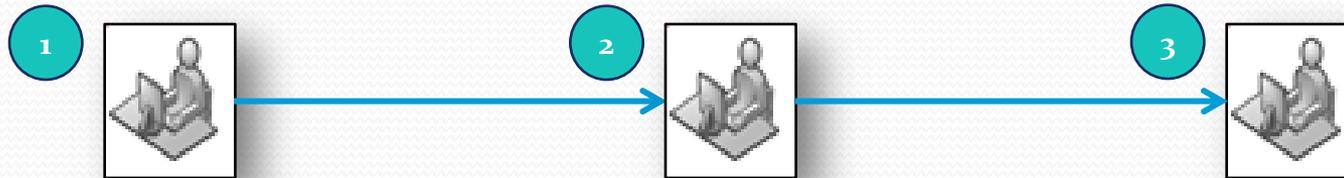
Taxpayer's Interface: Search Taxpayer (Pre Login)

When will a taxpayer search for another taxpayer?

- ✓ When filing returns
- ✓ To confirm taxpayer's GST status/validity
- ✓ To view business details of taxpayer

Tax payer's Interface

Taxpayer's Interface: Search Taxpayer (Pre Login)



Taxpayer clicks 'Search Taxpayer' in Others section under the GST Services menu

Search page will prompt user to enter exact GSTIN. If user is in pre-login mode, they will have to do a Captcha verification

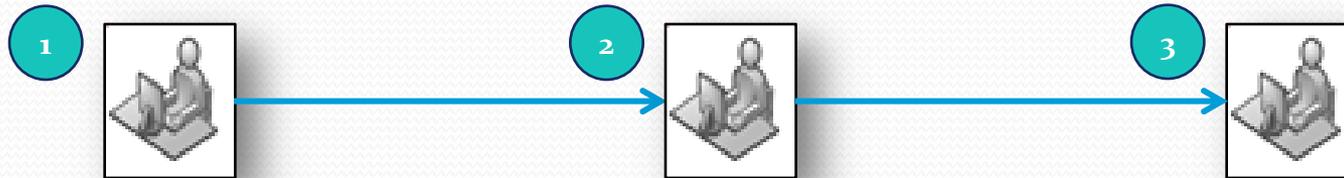
Relevant search result is displayed & user can view limited taxpayer details

Taxpayer Details displayed in Pre Login mode:

- GSTIN
- Legal Name of Business
- State Jurisdiction
- Centre Jurisdiction
- Date of registration
- Constitution of Business
- Taxpayer Type
- Nature of Business Activity
- GSTIN Status
- Nature of additional place of business
- Black Listing details
- Date of Cancellation

Tax payer's Interface

Taxpayer's Interface: Search Taxpayer (Post Login)



Taxpayer clicks 'Search Taxpayer' in Others section under the GST Services menu

Search page will prompt user to enter GSTIN

Relevant search result is displayed & user can view taxpayer details

Goods and Services Tax

Logged in as Kamath Foods

Dashboard | GST Services | Acts & Rules | Notifications & Circulars | Downloads

User Services > Search Tax payer

GSTIN of the Taxpayer: 07ABC6898M564

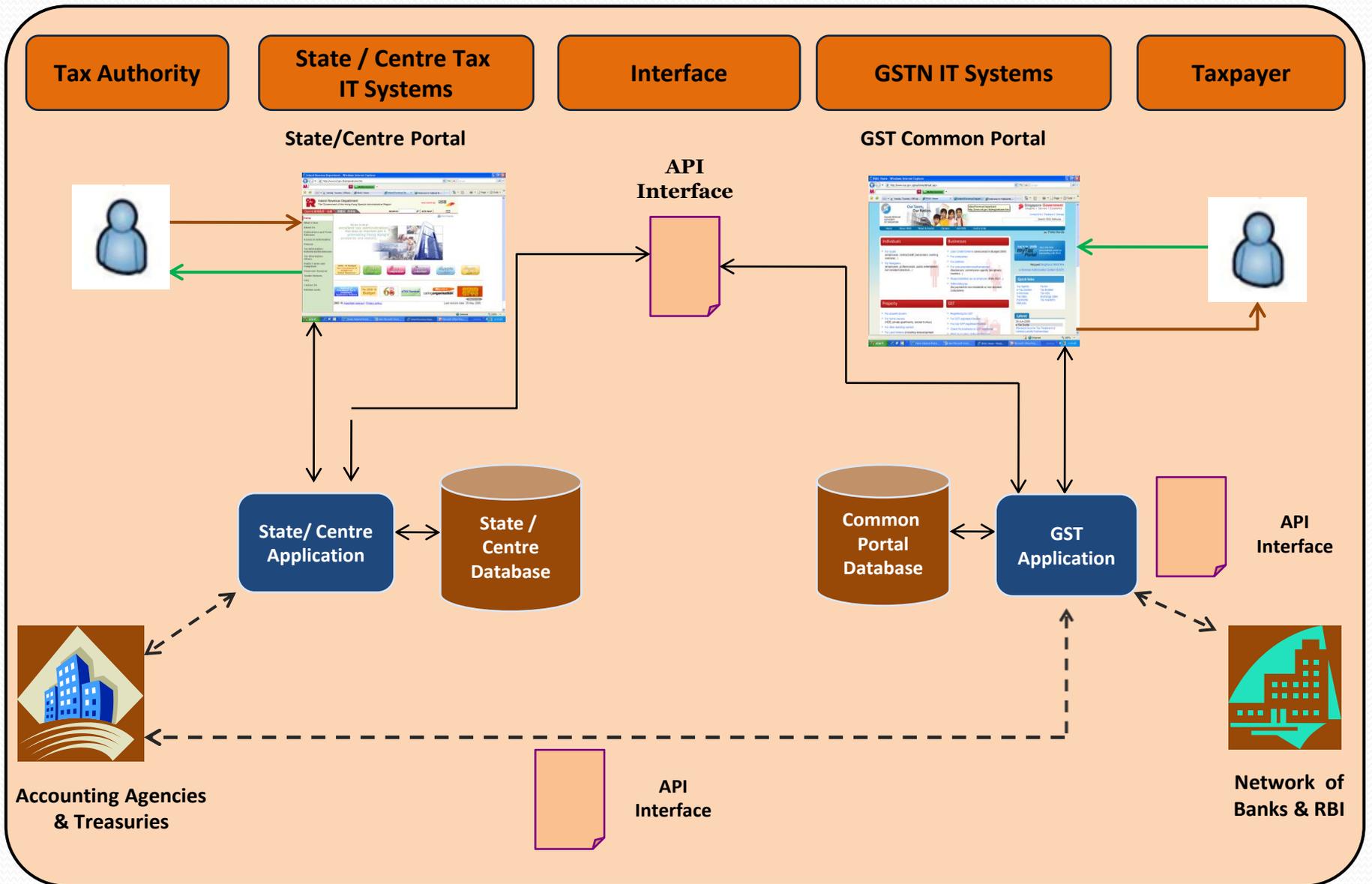
Search

GSTIN	Legal Name of Business
07ABC6898M564	Kamath Foods
Jurisdiction (Center)	Jurisdiction (State)
Delhi	Karnataka
Date of registration	Constitution of Business
10 Oct 2015	Sole
Dealer Type	Name of the Proprietor / Director(s) / Promoter(s)
Composition	Proprietor
	Director
	Promoter
Address of Principal Place of Business	Contact Details
Electronic City, Bangalore, Karnataka-560100	Electronic City, Bangalore
Nature of Business Activity	GSTIN Status
Reseller	Accepted
Additional Place of Business	Contact Details
Address 1	Bangalore, Karnataka
Address 2	

Taxpayer Details displayed Post Login:

- Everything in Pre Login mode
- Name of Proprietors/Directors/Promoters
- Address of Principal Place of Business
- Additional Place of Business

GST IT Strategy



Auditing and Logging

- All Tax payer transactions will be logged and based on sensitivity (like return filling, payment etc.) audit trail will be retained.
- Tax Payer Activities on portal will be logged to improve user experience.
- All login attempts success/failure will be logged for monitoring to prevent misuse and hacking of accounts.
- All important/sensitive actions of tax officials will be logged like downloading of Tax payer details, Searching of patterns which are throwing large result set to prevent misuse of system.
- All access to database will be logged and monitored
- All changes made to system like creation of new user, change in privileges etc. will be logged and monitored.
- All digitally signed data will be stored for any dispute.

Information Classification

Level	Description	Examples
Level 1 (Public)	Information that is available to all GST system users without any restrictions	(i) GST web public content (ii) GSTIN, Status, Name
Level 2 (Internal)	Information is available to only a sub-set of internal users from GSTN & SP	(i) Configuration parameters (ii) Rules (iii) Application Logs etc.
Level 3 (Confidential)	Level 2 restrictions plus Information is sensitive needs to be protected through Encryption or through other data masking techniques	(i) Sensitive data and personal information (Bank account details, PAN, Aadhar number) (ii) Personal information such as Mobile number, Address, Email id (iii) Invoice data, Tax returns details, Ledger entries
Level 4 (Secret)	Information that available to only very few (1 or 2) users.	(i) Passwords (ii) Digital signature, Encryption keys (iii) Highly confidential Govt communication



Thank you