

Sr. No.	Module	Form/Functionality	Functionality released for Taxpayers
1	Registration	Form GST CMP-02 enabled on the Portal	The application for opting-in composition scheme for the financial year, 2023-24, has been made available on GST Portal. The eligible taxpayers, who want to opt-in for the composition scheme, for the Financial Year 2023-2024, can file FORM GST CMP-02, by 31st March, 2023, on GST common portal by navigating Services > Registration > Application to opt for Composition Levy > Filing form GST CMP-02 after Log in.
2	Returns	Providing digitally signed copies of filed Form GST CMP-08	As part of the process to provide digitally signed copies (in PDF format) of various returns/compliance forms submitted by the taxpayers on GST portal, digitally signed Form GST CMP-08 has been made available on the portal for download.
3	Returns	Changes in the limitation on eligibility of ITC based on amendments made by TDS filers in Form GSTR-7	The Government had Notified (vide No. 18/2022-Central Tax dated 28th September, 2022) the provision of Finance Act, 2022 wherein Section 16(4), 34(2), 37(3) and 39 were amended. Vide these amendments the cut-off date for amendment of records of a financial year have been changed to 30 th of November of the subsequent Financial Year. Consequent changes have been implemented in Form GSTR-7 and the TDS filers would now be allowed to amend their previous year's records till 30th November of next Financial Year.
4	Returns	Changes in Form GSTR-8	E-commerce operators file statement in Form GSTR-8 on monthly basis giving details of tax collected at source (TCS) from the payment made to the suppliers, on the supplies made through their portal. W.e.f. 1 st October, 2022 late fee has become leviable on delayed filing of Form GSTR-8. Accordingly, changes have been made in respective tables of Form GSTR-8
5	Returns	Option for reporting negative values in table 4 of Form GSTR-3B	The Government, vide Notification No. 14/2022 – Central Tax dated 05th July, 2022 , has notified few changes in Form GSTR-3B for enabling taxpayers to report correct information regarding ITC availed, ITC reversal and ineligible ITC in Table 4 of GSTR-3B. As per the changes, the net ITC is to be reported in Table 4(A) and ITC reversal, if any, is to be reported in Table 4(B) of GSTR-3B. Accordingly, the following changes have been done: <ul style="list-style-type: none"> The impact of credit note & their amendments will now be auto-populated in Table 4(A) instead of Table 4(B) of Form GSTR-3B. In case the value of credit notes becomes higher than sum of invoices and debit notes put together, then the net ITC would become negative and the taxpayers will be allowed to report negative values in Table-4A. Also, taxpayers can now enter negative values in Table 4D(2) of Form GSTR-3B. Consequent changes in the instructions, labels and help-text have also been made in Form GSTR-2B. Similarly, the calculation logic of Comparison Report from Aug-22 period onwards has also now been changed.