

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**LOK SABHA UNSTARRED QUESTION NO. 1093**  
TO BE ANSWERED ON FRIDAY, THE 08th FEBRUARY, 2019  
19, MAGHA 1940, (SAKA)

**NEW RETURN FILING SYSTEM OF GSTN**

1093. ADV. M. UDHAYAKUMAR:

Will the Minister of FINANCE be pleased to state:

(a) whether the Goods and Services Tax Network (GSTN) will focus on development of new return filing system, improving the user interface, business intelligence and analytics and if so, the details thereof; and

(b) whether the GSTN is already doing simple analytics by matching GSTR-3B and GSTR-1 returns, based on which tax officials are sending notices to taxpayers under GST and if so, the details thereof?

**ANSWER**

**MINISTER OF STATE IN MINISTRY OF FINANCE  
(SHRI SHIV PRATAP SHUKLA)**

(a): GSTN will focus, amongst others, on the development of new return filing, further improving the user interface, and Business Intelligence and Analytics. Improvement in User Interface on the basis of feedback is a continuous process. Few important initiatives/improvements made for better User Experience are:

- a. Questionnaire for filing GSTR-3B to avoid errors by taxpayers.
- b. Option to generate pre-populated Challan by the system to avoid depositing Cash in wrong Head by the taxpayers.
- c. Introduction of one click Nil return filing.
- d. Suggested utilisation of ITC informed to the taxpayer for discharging tax liability.
- e. Contextual help for GST transactions like Registration, Returns, Payment, etc.

GSTN has started work on BI & Analytics. Different scenarios of BI have been identified on which work is going on such as Persona based Analysis, Predictive Analysis, Fraud/Anomaly Detection, Statistical Scoring, 360-degree view of taxpayers, Circular Trading & Network Analysis, etc. Further, GSTN shares data with tax authorities on the following:

- a. Mis-match between figures reported in GSTR-1 & GSTR-3B.
- b. Mis-match between figures reported GSTR-3B and that computed by the system in GSTR-2A.
- c. Taxpayers who have generated e-way bill but not filed tax returns

(b): Yes, Madam. Comparison of GSTR-1 & GSTR-3B for liability analysis, GSTR-2A & GSTR-3B for comparison of ITC being claimed by taxpayers, and analysis regarding taxpayers who have generated e-way bill but not filed tax returns is being done and the reports generated are shared with tax authorities for taking appropriate action.

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