

GOA Goods & Services Tax (GST) System

From Desktop to Mobile device, Integrating e-Sign feature

Goa GST System, an intranet Application for Goods and Services Tax for Department of Commercial Taxes, Govt. of Goa was made operational on 1st July 2017 is a completely paperless system designed as a "Step Towards Migration from Desktop to Tab" by integrating the e-Sign feature for approvals. It is tightly coupled with GSTN and made operational successfully. Efforts are being made for roll out in other States.



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Government of India has introduced the Goods and Services Tax (GST) system on 1st July 2017. The Government has also established Goods & Services Tax Network (GSTN) for providing IT support for GST to Centre as well as States. As per the options provided by the GSTN, the State of Goa has opted for Model 1, in which State GST Back Office Application is to be developed and implemented by the respective State Commercial Tax Department, in coordination with GSTN.

The Goa Commercial Tax Department entrusted the State GST Application development and implementation to NIC, Goa through NICSI.

GOODS & SERVICES TAX (GST)

GST is a broad-based, comprehensive, single indirect tax which will be levied concurrently on goods and services across India. It has replaced most of the Central and State indirect taxes such as Value added Tax (VAT), Excise Duty, Service Tax, Central Sales Tax, Additional Customs Duty and Special Additional Duty of Customs.

Goa GST System (GGST)

GGST is designed based on three-tier Model View Controller (MVC) Architecture. The System is conceptualised accordance with GST Act / Rules. Developed in coordination with central GSTN, GGST is a workflow based system to achieve paperless office.

The modules developed and implemented in the system are:

Registration

- Fresh Registration of Tax Payers
- Migration from VAT to GST
- Amendment of existing Registration
- Surrender of Registration
- Suo Moto Cancellation of Registration
- Opting in/ Opting out for Composition of Tax
- Tax Practitioner Registration
- Tax Deductor and Tax Collector Registration
- Tax Payer Search

Returns

- GSTR3B, GSTR1, GSTR2, GSTR3 and GSTR4 Returns
- GSTR2A – Invoice matching of Seller and Purchaser
- Matching of Return details between GSTR3B and GSTR1
- Return Non-filers Notice to Tax Payer through e-Mail
- Transition processing for credit of Input Tax Credit for Tax Payers migrated from VAT to GST

Tax Collection

- Challan-wise Tax Collection
- Tax Collection Reports for monitoring
- RBI to State Treasury - Tax Collection Report for Reconciliation
- Settlement Ledger with remittance of Taxes to State

Ward Offices and Tax Payer Units

- There are 8 Ward Offices
- Ward Offices are further divided in Tax Payer Units allotted to each State Tax Officer
- Unit based pendency and tax collection reports for monitoring of units perfor-



Inauguration of GoaGST website by Hon'ble Chief Minister of Goa, Shri Manohar Parrikar

mance by higher officials

Integration of Digital Signature Certificate (DSC)

- Approvals are performed by the officers using DSC

Ledgers

- **Cash Ledger** – Details of Tax Payments made by the Tax Payer
- **Input Tax Credit (ITC) Ledger** - Tax Payers ITC Credit and Utilization details
- **Tax Liability Ledger** – Tax Liability of Tax Payers based on Returns and Invoice details

Assessment of Tax Payers based on Returns and Tax Payments

Refund Processing

Apart from the above modules, development and implementation of new modules are carried out as required by the department from time-to-time.

ARCHITECTURE

GST System is integration of Central,

State and CBEC Systems. Data exchange between these systems happens using Application Program Interface (API).

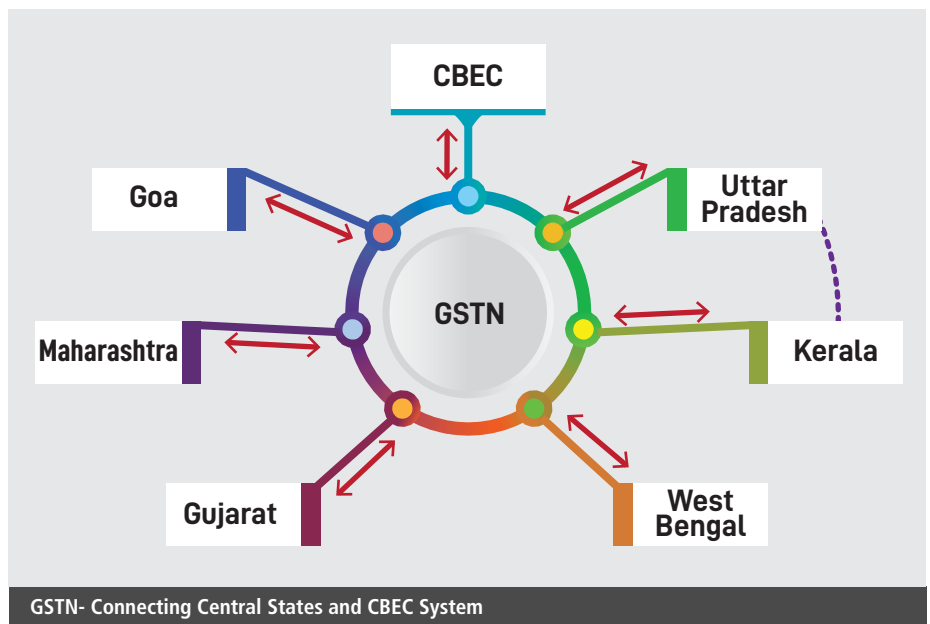
The main hub of GSTN from Delhi is terminated at NIC, Goa State Centre. GGST Application and Database Servers are installed centrally at NIC Goa Data Centre. The GGST Application is being accessed through State SWAN network

called Goa Broad Band Network (GBBN) which is providing 1 Gbps connectivity to the taxation offices located across Goa.

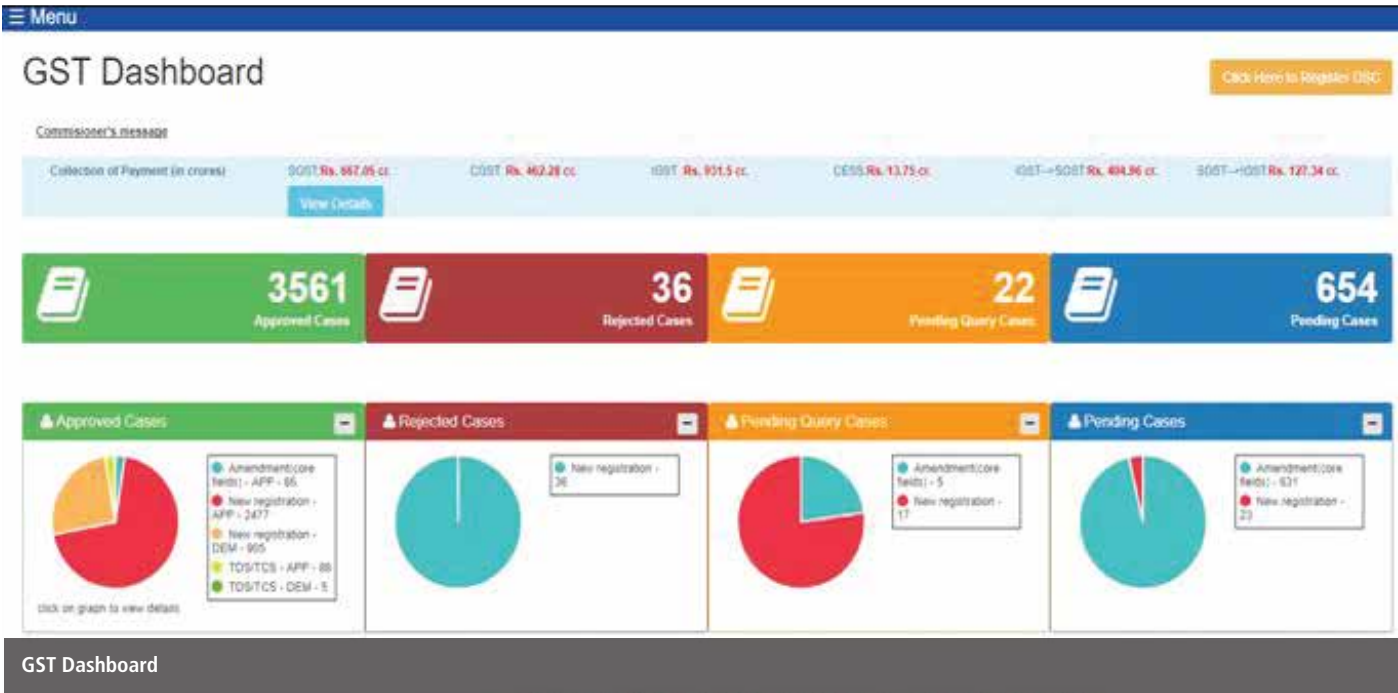
DASHBOARD

Dashboard reports for the following are available in the GoaGST system:

- Registration



GSTN- Connecting Central States and CBEC System



GST Dashboard

- Tax Collection
- Returns
- Units

GOA GST MOBILE APP

Goa GST Mobile App is developed and hosted in Google Play Store, for the use of department officials. The App contains features such as Registration, Returns, Tax Collection, Migration, e-Sign etc.

- Approvals in Mobile App are

performed using e-Sign

- Designed for Enforcement visits for the Officials
- It is replication of Goa GST System on the Mobile or Tab

By Integrating e-Sign with Android, the dealer submitted applications are being processed and approved by the competent authority using tab/ mobile from anywhere without the need of desktop computers. This will eliminate overhead

costs of purchase, operation and maintenance of desktops and also remove access limited to table and working hours.

WEBSITE FOR GGST

NIC Goa has developed and hosted a website for Goa Goods and Services Tax (GGST) and it was inaugurated by the Hon'ble Chief Minister of Goa on 28th June 2017 prior to the launch of GST, which was held on 1st July 2017.

WAY FORWARD

Goa GST System was made operational on 1st July 2017 and is 100 % paper less system. It is designed as a "step towards migration from desktop to tab" by integrating e-sign feature in Android platform for approvals. It is tightly coupled with GSTN and is successfully operational. All efforts are being made for the product roll-out in other states.



User Interface of Goa GST App

For further information, please contact:

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