Sl No	Module / Area	FORM/ Heading	FORM Components/Details
1	Returns	GSTR 1 & GSTR 4 Return filing for Opt-in and Opt-out of Composition scheme	• Composition tax payers have to file quarterly return and Normal tax payers have to file monthly returns in GST Regime. • For the taxpayers who have opted in to composition scheme and taxpayers who have opted out from the composition scheme as normal tax payer, provision to file both monthly/quarterly returns (in the interim period), has been enabled on the GST Portal.
2	Returns	Track Status of Returns	Track Return Status is now available post login to taxpayers on the GST Portal, to track the status of submitted/filed return. (Login—Services—Returns—Track Return Status)
3	Transition Forms	Offline utility for Table 7A of Form GST TRAN 1	• Taxpayer can add bulk records in Table 7A of Form GST TRAN 1, by using new CSV offline tool and generate data as JSON file. • Generated JSON can be uploaded in GST portal to save bulk records in the table. • In one upload 10, 000 records (approx.) can be saved on the GST Portal and this upload can be done many times.
4	Refund	Refund workarounds	Taxpayers has been provided with the functionality to claim refund of • Exports of services with payment of Tax (Alternate Flow 02) • ITC accumulated due to inverted tax structure [under clause (ii) of first provision to section 54(3)] (AF 05) • On account of supplies made to SEZ unit/ SEZ Developer (with payment of tax) (AF 06) • On account of supplies made to SEZ unit/ SEZ developer (without payment of tax) (AF 07) • Recipient of deemed exports (AF 08) • Pre-login tracking of refund status with ARN (https://refund.gst.gov.in/refunds/pre/trackarnstatus)