



GST-API SYSTEM

WHAT DOES IT MEAN?

The India Goods and Service Tax, GST API is a peaceful API (Application Program Interface) providing service to all the taxpayer related to different functionalities. This includes the services like information on Payment, the filing of Returns, GST registration, ledger viewing, and even more. Using this GST Developer portal, content is given to help application developers to understand, use, and consume GST APIs in their applications

WHAT ARE FUNCTION OF API?

- Application Program Interface (APIs) for the Goods and Service Tax Network (GSTN) are released. The government is following a platform approach for providing GST (goods and Service Tax) services to taxpayers. But these APIs are still in beta testing but developers can still create apps for taxpayers.
- All GST system functionalities like registration of entities, uploading of invoices and filing of returns will now be available through these GST APIs.
- The GSTN will produce a system of service providers which are called **GST Suvidha Provider (GSPs)** who will create applications, mobile app and for tax filing.





WORKING MODULES OF API

- The Application Program Interface (APIs) will have the following working modules for the GSP:
- **Registration of taxpayer and tax consultant:** This module will take care all the new registrations, changes to new registration, rejection of registration, cancellation, and surrender of registrations etc,
- **Returns:** The module will upload and update various invoices like accept, reject, modify of counterparty invoices and generating returns.
- **Payments:** The module will generate challans, payment history, and view challans of all companies of the group which has the same PAN (Permanent Account Number).
- **Ledger maintenance:** The module will show the usage of cash and input tax credit for tax payment.
- **Miscellaneous:** Module will even include taxpayer and tax consultant search, notifications and alerts etc.



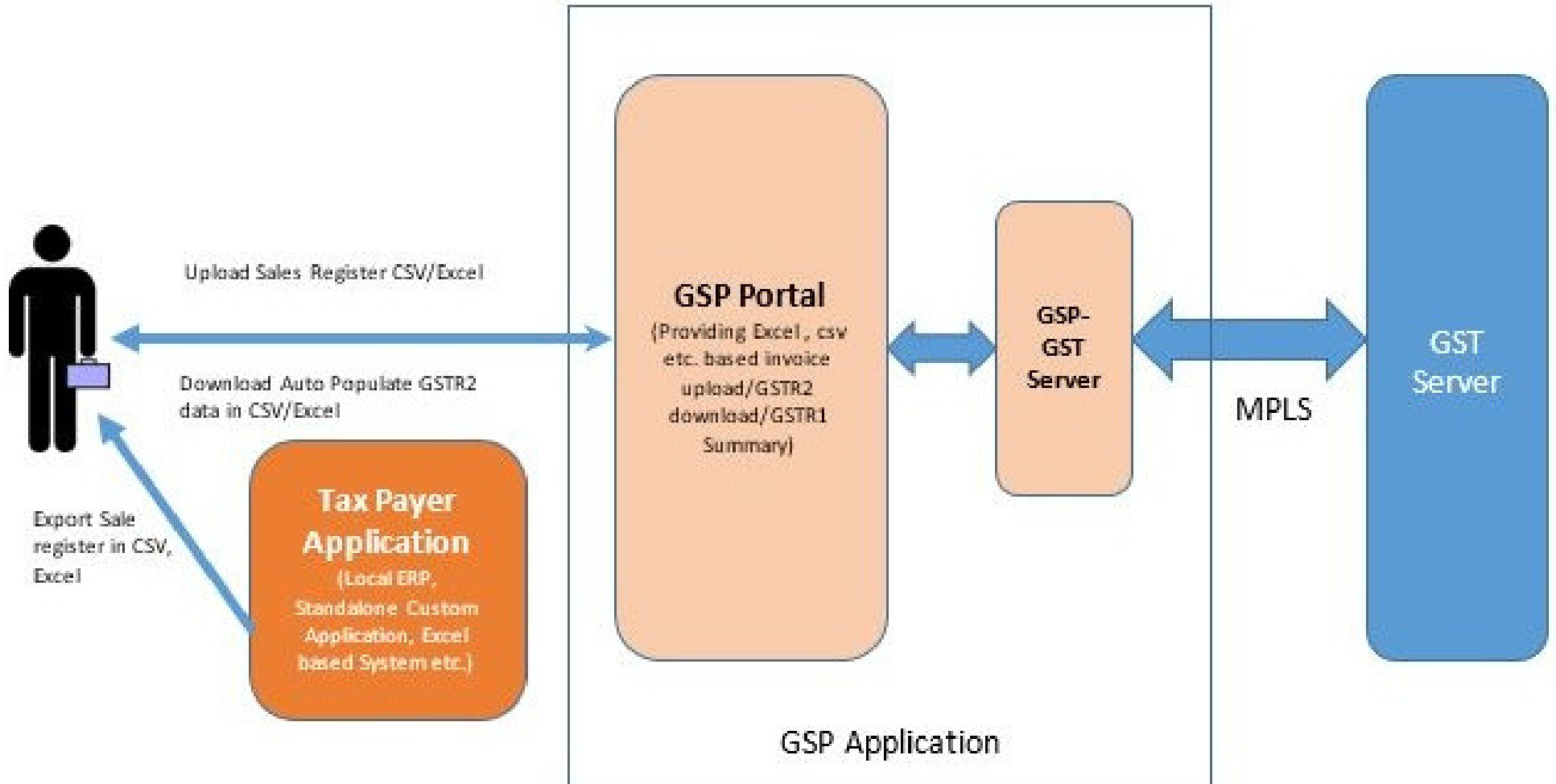
ELIGIBILITY CRITERIA FOR GSP (GST SUVIDHA PROVIDER)

- The following points can be applied to become a GSP:
- A company which is registered in India under the Companies Act of 1956 or 2013
- A public sector oath or undertaking that is either central or state
- A partnership which is registered under the India Partnership Act or the Limited Liability Partnership Act

COMPANIES REGISTERED FOR GSP (GST SUVIDHA PROVIDER)

- The Goods and Services Tax Network (GSTN) has finalised 34 companies as the GST Suvidha Providers (GSPs), which will offer support and services to help tax payers and businesses in compliance. Several leading tech companies such as **TATA Consultancy Services, Tally Solutions, Deloitte Touche Tohmatsu India LLP, and Mastek Limited have been selected as GSPs**. An official of GSTN said that after the selection process, they will sign agreements with the selected companies post which an on-boarding session will be held.

BACK END PROCESS



FRONT END PROCESS

