GOVERNMENT OF INDIA
MINISTRY OF FINANCE / DEPARTMENT OF REVENUE
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL
DIRECTORATE OF SYSTEMS
26/1,MAHATMA GANDHI ROAD, NUNGAMBAKKAM,, CHENNAI– 600 034

C.No. IV/26/80/2018/Systems[S]/317 to 402 Date: 30.04.2019

RETURNS – ADVISORY NO.14

BLOCK / UNBLOCK ITC

Sub: Returns – Deployment of Block / Unblock functionality in production – user manual – regarding.

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The functionality to block / unblock ITC credit has been made available under Payments Module to the field formations. However, this functionality shall be exercised by the jurisdictional Deputy Commissioner/Assistant Commissioner strictly based on the circulars to be issued by Board in this regard.

2. To Block and unblock the ITC credit, the officer has to go through the following steps :

a. Click – Menu

b. Select jurisdiction

c. Payments – Click on Block ITC

d. Once clicked on, Active Registration list page is displayed

e. Select from the list, the particular TP and click on the GSTIN

f. Alternatively, required TP's GSTIN can be searched by entering GSTIN

g. Once GSTIN is selected and clicked, the Registration of the tax payer is displayed with the action button at the right hand side

h. On clicking the action button, the Block ITC Fan Blade Opens

i. On clicking the Block Fan Blade, a pop up window with details of balance in the ITC ledger opens alongwith the time stamp on the ledger

4. It is requested that this Advisory may kindly be circulated amongst all officers for effective utilization of this functionality. A copy of the Advisory is also mailed to all ACL Admins.

5. ***It is once again reiterated that the functionality shall be exercised only based on the instructions / circulars to be issued by Board in this regard.***

6. Any issues including data related may please be reported to cbecmitra.helpdesk@icegate.gov.in by raising tickets.

(S. Thirunavukkarasu)
Additional Director General.

To

1. All the Pr. Chief Commissioner/ Chief Commissioners of GST Zones.
2. All the Pr. ADGs/ADG, DGGI,DGGST,DG(Audit), DGT (TPS).
3. The Principal Commissioner, GST Policy Wing.
4. All the Pr.Commissioners/Commissioners of Central Tax.
5. All the ADGs of DG Systems, New Delhi, Bengaluru, Kolkata & Mumbai
6. All ACL Admn of Zone /Commissionerate / Division.
7. All the SSO ID registered in the GST System for this functionality.

Copy submitted to :The Member & Principal Director General, Systems & Data Management, New Delhi for kind information please

j. On clicking the Sync with GSTN, the latest balance displays with time stamp

k. A pop up message will be displayed " ITC available balance was updated recently. Please sync after 20 minutes "

l. Once Ledger balance is displayed, enter the amount to be blocked in the appropriate box

m. Fill up the Reason for Blocking ITC which is a mandatory field and click on submit button

n. Confirmation for submission of blocking ITC will be required

o. To confirm click yes, to go back click no.

p. Once, yes is clicked, the pop up message "Block ITC request for the TP is raised and submission to GST portal is in progress. Please verify the status after some time"

q. On clicking the hyperlink, ITC block/unblock List view, the list page will be displayed and the latest status of the block request will be shown

r. Once the request is successfully raised with GSTN, the list page will display the latest status as success

s. To see the blocked request details, click on Ref.No Hyperlink

t. To unblock the blocked amount, navigate to unblock ITC, Menu -> Payments ->Unblock ITC and click on GSTIN hyperlink

u. Once clicked on the hyperlink, the page with details of blocked credit is displayed

v. Enter the amount to be unblocked in the appropriate column alongwith reasons to unblock the amount and click on the unblock ITC fan blade to unblock the blocked credit

w. Once the amount to be unblocked is entered, confirmation shall be given by clicking, Yes. To go back click on No.

x. By clicking no, you can correct the amount to be unblocked

y. On clicking yes, Message will be shown – "Unblock ITC request of TP has been raised and submission to GSTN is under process, verify status after sometime"

z. Status can be checked from ITC Block / Unblock list view. Once the request is successfully sent and processed, the user can view the status by clicking the hyperlink.

3. For a clear understanding of the above functionality, a detailed user manual alongwith screen shots are attached herewith.