

GSTN's advisory for new & existing GTAs; Enables e-option for RCM/FCM

Jan 01, 2024

GSTN issues advisory on various functionalities enabled on the portal for Goods Transport Agency (GTA) taxpayers from January 1, 2024; These are as follows:- (i) existing GTA taxpayers can file their declarations online in Annexure V and Annexure VI Forms to pay GST on Forward Charge or Reverse Charge for the succeeding FY 2024-25 from January 1 to March 31, as per [Notification No. 6/2023-CT\(Rate\)](#), (ii) newly registered GT taxpayers can file online declaration in Annexure V Form within the specified due date for the current FY i.e. 2023-2024 and onwards, (iii) Existing/ newly registered GTA taxpayers who have manually submitted their respective declarations in Annexure V Form for the FY 2023-24, can now upload them on the portal; Clarifies that those existing/ newly registered GTA taxpayers who have already filed their declarations manually for the FY 2023-24 need not file it again on the portal for the FY 2024-25 or any succeeding FY; States that GTAs who filed declarations for FY 2024-25 on the portal from July 27, 2023, to August 22, 2023, are not required to submit Annexure V Form for the following FY if they intend to maintain their option to pay GST under the Forward Charge mechanism; Also, clarifies that as per the said Notification, the option exercised by GTA to itself pay GST during a FY shall be deemed to have been exercised for the next and future FYs unless the GTA files a declaration in Annexure VI to revert under reverse charge mechanism: GSTN