User Manual on GST MPRs
(For Commissionerate Users)

Central Board of Indirect Taxes and Customs
(CBIC)

Key Performance Indicators
(KPI)Version 1.0
August 2023

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August 2023, CBIC

INTRODUCTION

1.1 Overview

Key Performance Indicator (KPI) application enables comprehensive reporting on the department's critical performance areas including Revenue collection, Refund, Anti-evasion, Audit, Adjudication, Legal, Tax Arrears Recovery (TAR), Scrutiny, ITC availment Registration. Each module in this application is connected to a specific set of the Monthly Performance Reports (MPRs). The data pertaining to these key areas is being received from the GSTN onto the ACES-GST server and has been Auto-populated into the new GST MPR formats to the maximum extent possible.

1.2 Scope

In the first phase, 12 GST Monthly Performance Reports (MPRs) have been launched concerning the performance areas mentioned below. The users shall be able to view the populated data in the MPRs on a monthly basis:

- Registration
- Revenue
- Return
- Refund
- ITC (Blocking/Unblocking)

The remaining GST MPRs shall be launched in the following manner;

Second Phase: About 11 GST MPRs pertain to Anti-Evasion & Adjudication.
Third Phase: About 10 GST MPRs pertain to Legal & TAR.
Fourth Phase: About 10 GST MPRs pertain to Refund, Audit, Scrutiny, C&AG and Provisional Assessments.

1.3 Details of Proformas

In the first phase the following proformas have been developed and are available for viewing and submission:

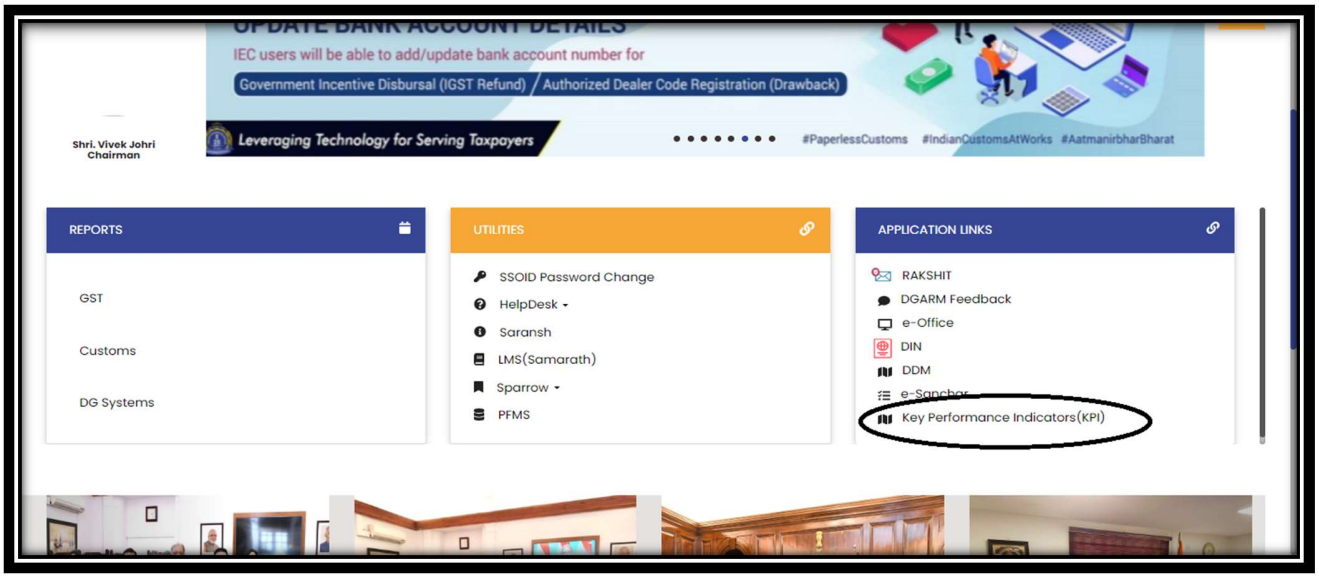
Sr. No.	Proforma	Description
1	DDM-GST-1	Revenue Report
2	DDM-GST-2	Additional Revenue Mobilization
3	DDM-GST-3	Revenue from Top - 25 Taxpayers
4	DDM-GST-3A	Revenue from Taxpayers who fall in the list of Top 5000 Taxpayers - All India
5	DDM-GST-4	Revenue from Top 20 Goods
6	DDM-GST-4A	Revenue from Top 20 Services
7	DPM-GST-12	Report on Registration of Taxpayers
8	DPM-GST-14	Pendency of Registration Applications
9	DPM-GST-14A	Pendency of Registration Applications – Reasons
10	DPM-GST-15	Report on cancellation of Registration and Revocation of Cancelled GSTINs
11	DPM-GST-15A	Report on cancellation of Registration and Revocation of Cancelled GSTINs – Reasons
12	DPM-GST-15B	Report on cancellation of Registration and Revocation of Cancelled GSTINs – Reasons
13	DPM-GST-4	Refund
14	GST-GST-2	Status of filing of various GST Returns
15	DDM-GST-5	Blocking/Unblocking of ITC

VIEW and SUBMISSION

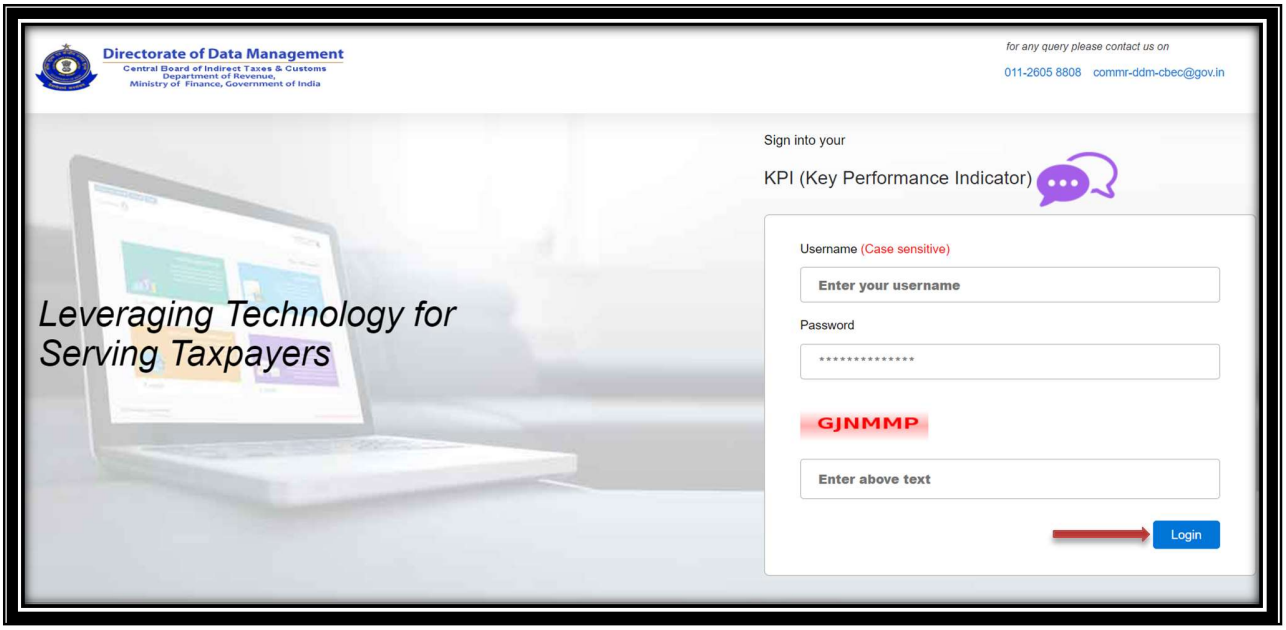
Step-1: Login onto the Antarang Portal

- URL: https://antarang.icegate.gov.in
- Enter your SSOID ID and Password (same as your Desktop/AIO/Citrix login)

Step-2: Click on the 'Key Performance Indicators (KPI)' icon in the 'Application Links' section on the right side of the screen below:

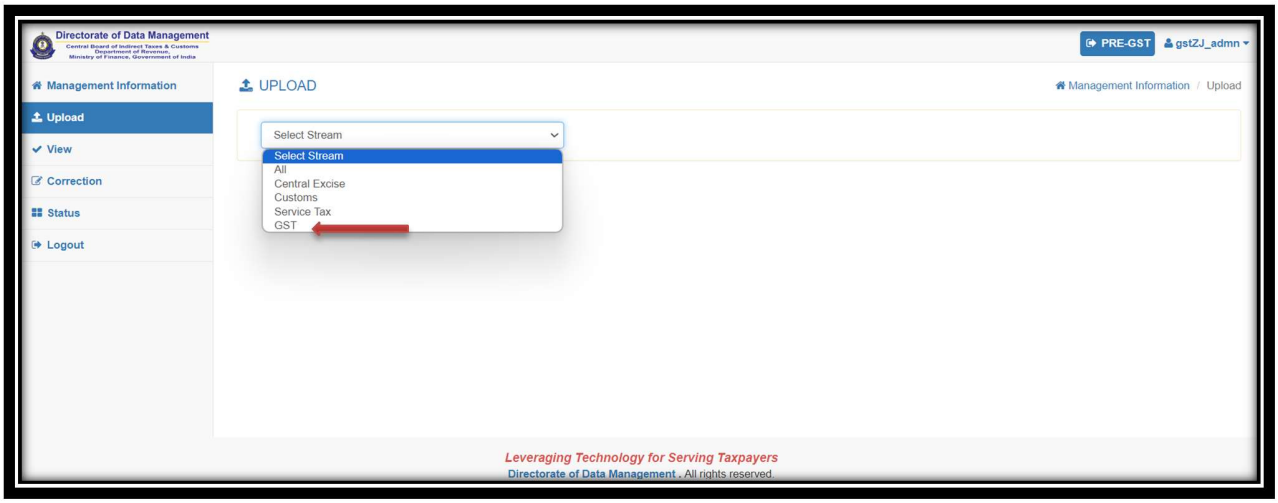


Step-3: After pressing the Key Performance Indicators (KPI) icon, the login page as given below will appear on your screen. To login into this page please enter your Username and Password as provided to you. Thereafter, enter the captcha on the screen and press the 'Login' button.

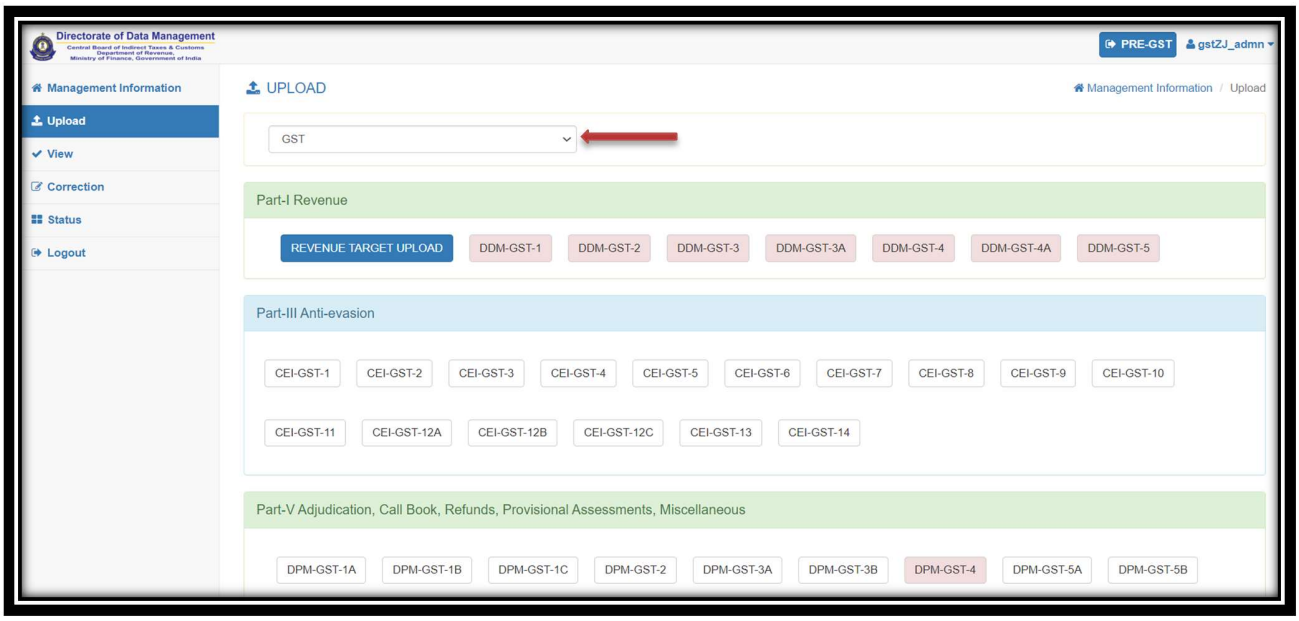


Step-4: After successfully logging in, the Home Page, as shown below, will appear on your screen. The Commissionerate's User has to press the 'Upload' option given in the Management Information panel on the left side of your screen:

Step-5: The upload option will direct you to the screen shown below. Select 'GST' from the 'Select Stream' link shown below in the middle of the screen, from the list that appears in the drop down menu.

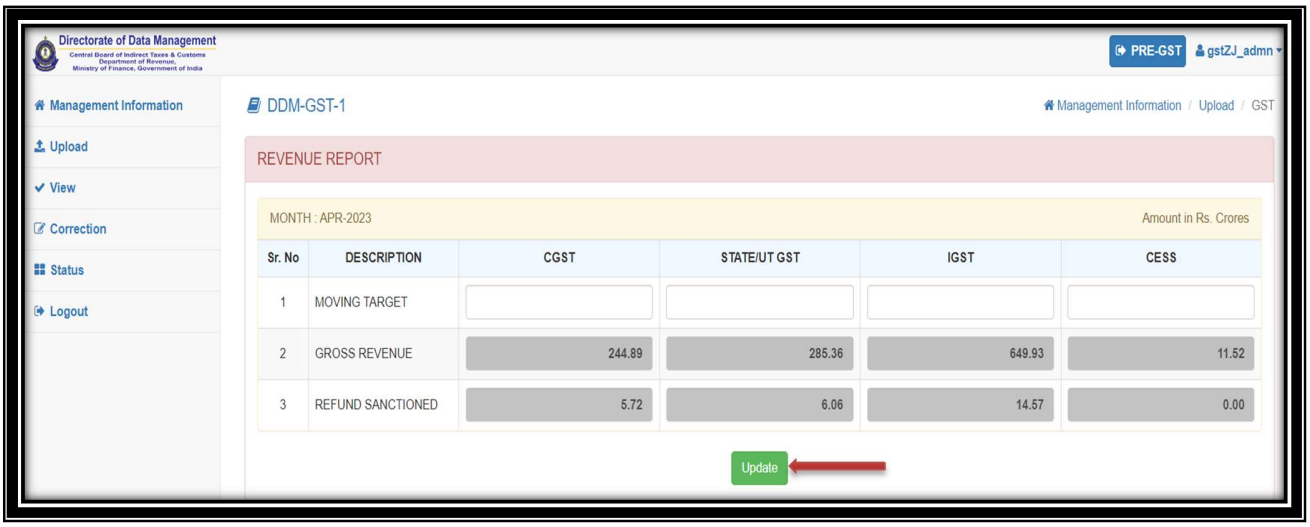


Step-6: The GST will direct you to the screen shown below. You can select the performance area/part of the MPR for which the information is to be viewed and uploaded.

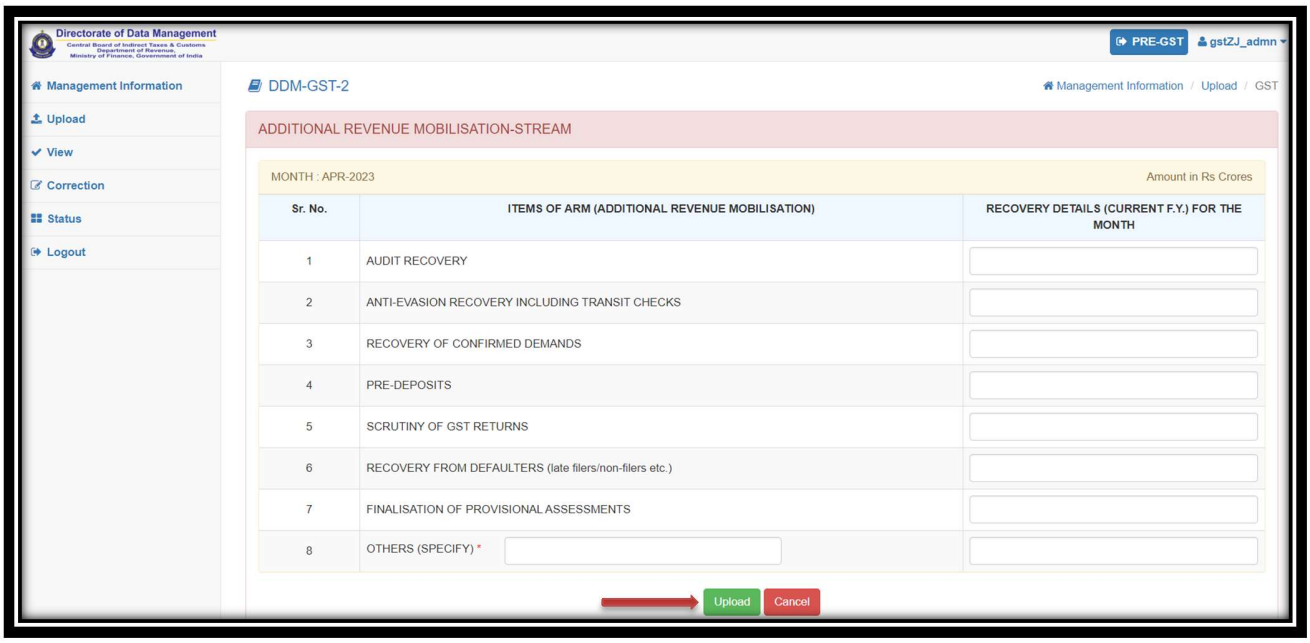


Step-7: The Part-I Revenue section has 7 reports namely, DDM-GST-1, DDM-GST-2, DDM-GST-3, DDM-GST-3A, DDM-GST-4, DDM-GST-4A & DDM-GST-5 which will appear on your screen.

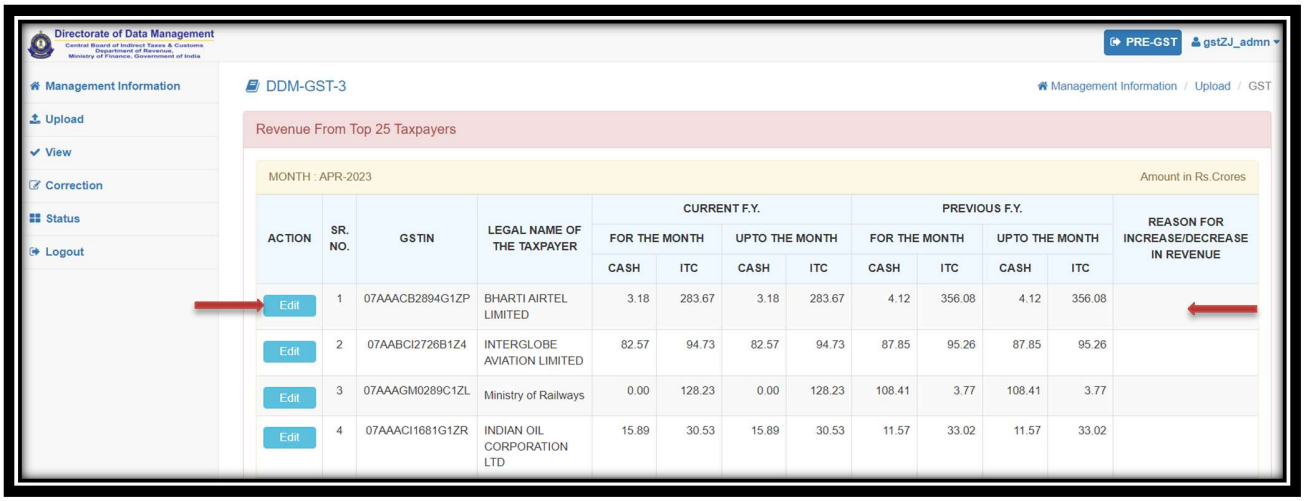
Step-7.1: In the DDM-GST-1 the rows for Gross Revenue and Refund Sanctioned under the Description column can be viewed only. No addition, deletion, alteration and amendment of data can be made for these headings. The details for Moving Target, as given at Sr. no. 1 in the Description column, have to be updated by clicking on the 'Update' button given in green color in the middle of the bottom of the screen.



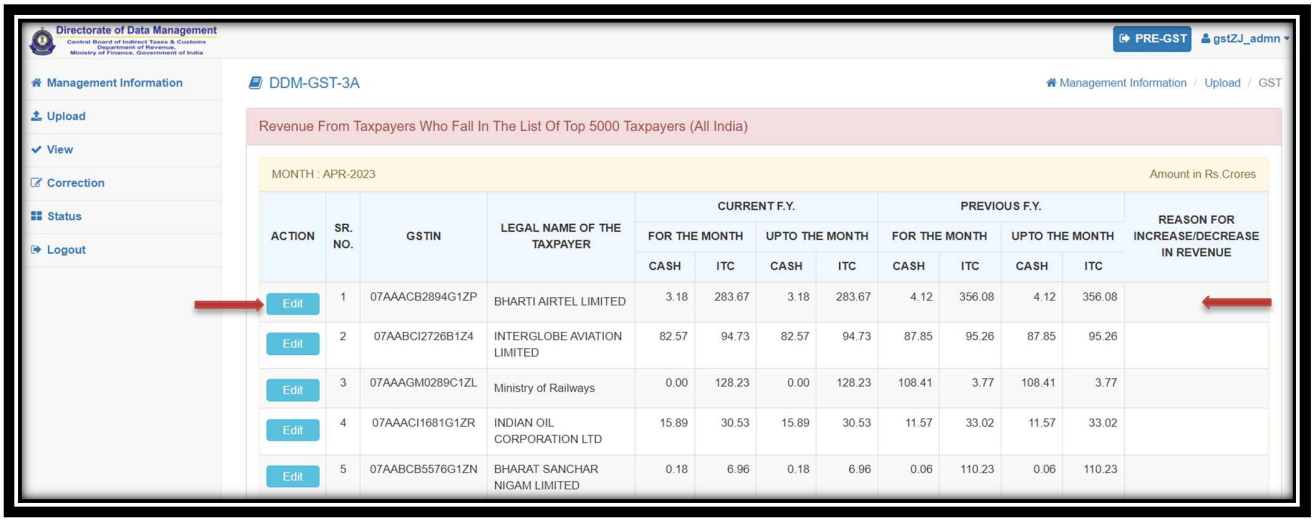
Step-7.2: The DDM-GST-2 report is to be filled manually by clicking on the Upload button given in green color in the middle of the bottom of the screen.



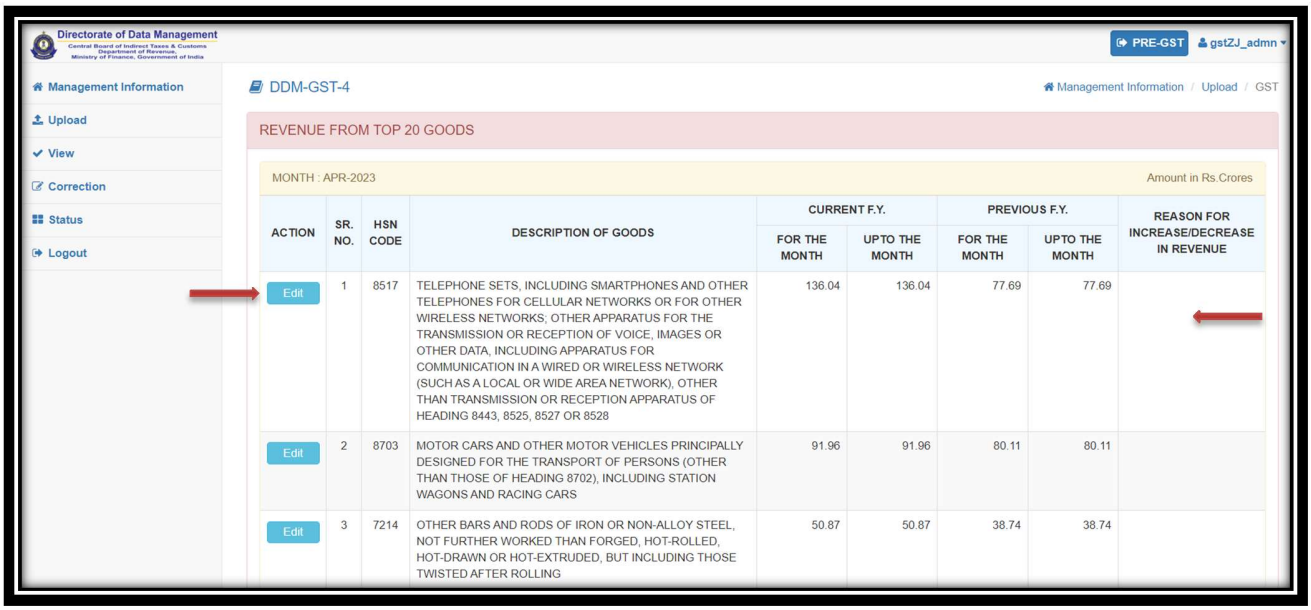
Step-7.3: The DDM-GST-3 report is partially Auto-populated. No addition, deletion, alteration and amendment of data can be made for the headings from column nos. 5 to 12.
The details in the column in the heading 'Reason for increase/decrease in Revenue', as shown on the right side of the screen, are to be entered manually by pressing on the Edit button in column under the heading 'Action' on the left side of the table shown on the screen below:



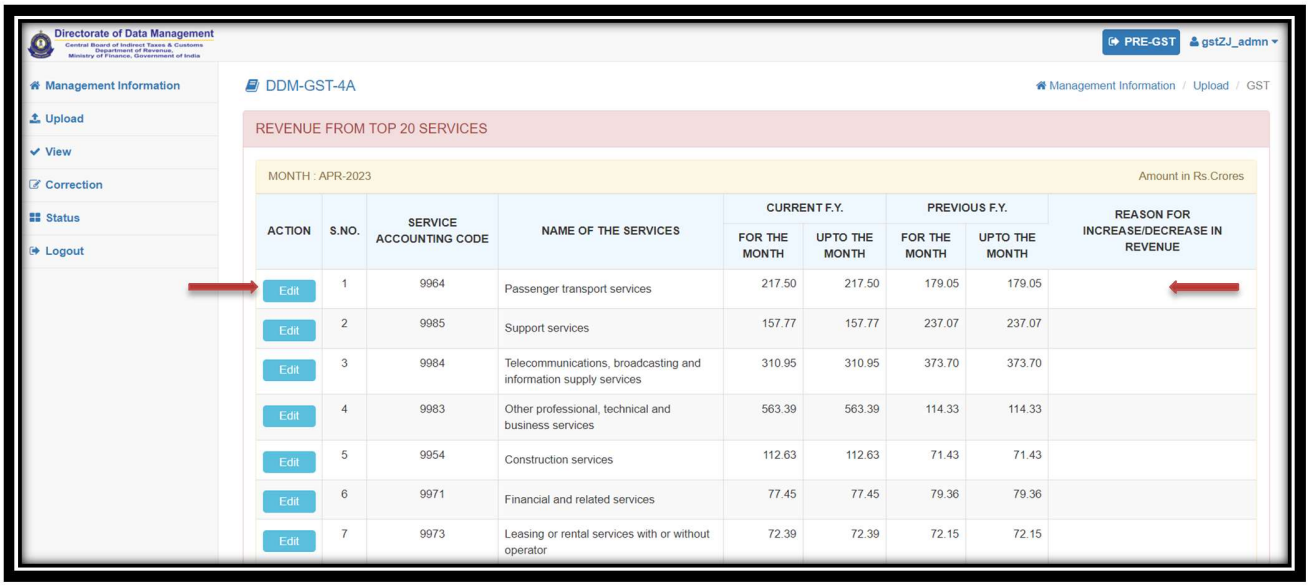
Step-7.4: The DDM-GST-3A report is partially Auto-populated. No addition, deletion, alteration and amendment of data can be made for the headings from column nos. 5 to 12.
The details in the column in the heading 'Reason for increase/decrease in Revenue', as shown on the right side of the screen shown below, are to be entered manually by pressing on the Edit button in column under the heading 'Action' on the left side of the table shown on the screen below:



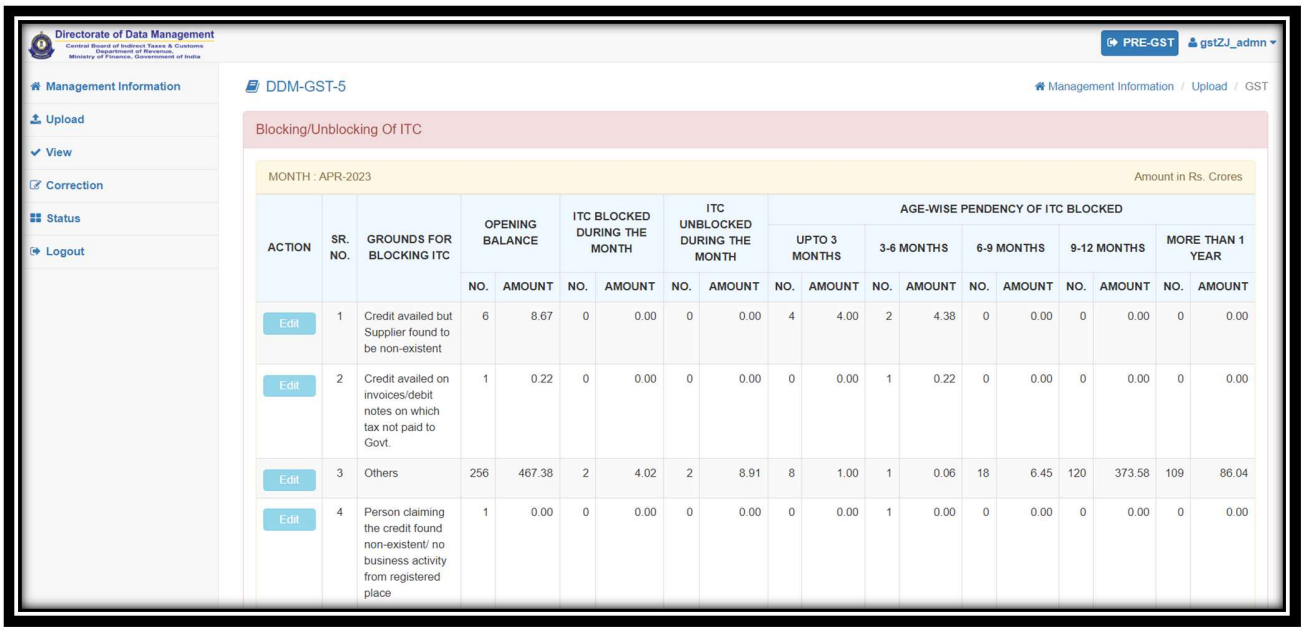
Step-7.5: The DDM-GST-4 report is partially Auto-populated. No addition, deletion, alteration and amendment of data can be made for the headings from column nos. 5 to 8.
The details in the column in the heading 'Reason for increase/decrease in Revenue', as shown on the right side of the screen shown below, are to be entered manually by pressing on the Edit button in column under the heading 'Action' on the left side of the table shown on the screen below:



Step-7.6: The DDM-GST-4A report is partially Auto-populated. No addition, deletion, alteration and amendment of data can be made for the headings from column nos. 5 to 8.
The details in the column in the heading 'Reason for increase/decrease in Revenue', as shown on the right side of the screen shown below, are to be entered manually by pressing on the Edit button in column under the heading 'Action' on the left side of the table shown on the screen below:

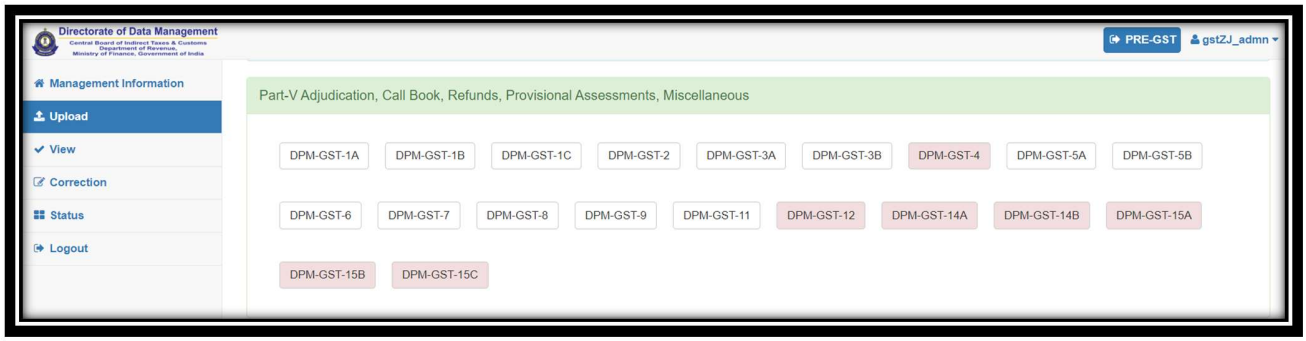


Step-7.7: In the DDM-GST-5 report is fully Auto-populated and can be viewed only. No addition, deletion, alteration and amendment of data can be made for these headings.
The Edit button available under the Action column, of the table shown below, has not been activated at present; you are requested not to press this button.

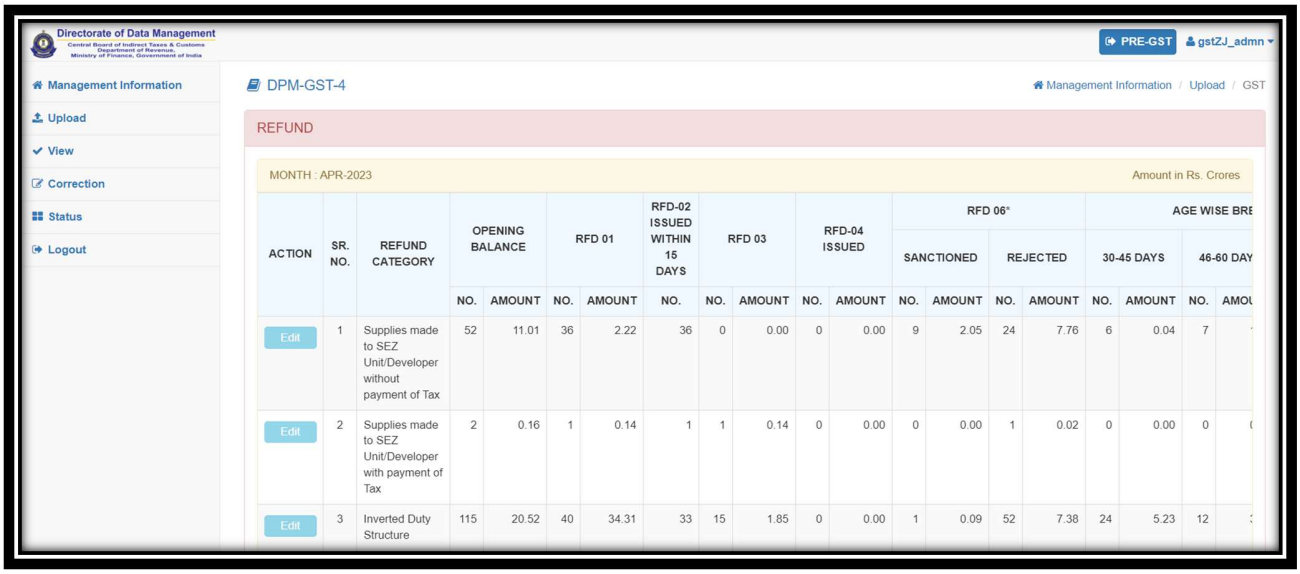


ACTION	SR. NO.	GROUNDS FOR BLOCKING ITC	OPENING BALANCE		ITC BLOCKED DURING THE MONTH		ITC UNBLOCKED DURING THE MONTH		AGE-WISE PENDENCY OF ITC BLOCKED									
									UPTO 3 MONTHS		3-6 MONTHS		6-9 MONTHS		9-12 MONTHS		MORE THAN 1 YEAR	
			NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT
Edit	1	Credit availed but Supplier found to be non-existent	6	8.67	0	0.00	0	0.00	4	4.00	2	4.38	0	0.00	0	0.00	0	0.00
Edit	2	Credit availed on invoices/debit notes on which tax not paid to Govt.	1	0.22	0	0.00	0	0.00	0	0.00	1	0.22	0	0.00	0	0.00	0	0.00
Edit	3	Others	256	467.38	2	4.02	2	8.91	8	1.00	1	0.06	18	6.45	120	373.58	109	86.04
Edit	4	Person claiming the credit found non-existent/ no business activity from registered place	1	0.00	0	0.00	0	0.00	0	0.00	1	0.00	0	0.00	0	0.00	0	0.00

Step-8: After viewing and updating the reports in Part-I go to Part-V Adjudication, Call Book, Refunds, Provisional Assessment, Miscellaneous of the screen shown below.
Step-9: In Part-V of the report press the DPM-GST-4 button. The screen shown below will appear before you:

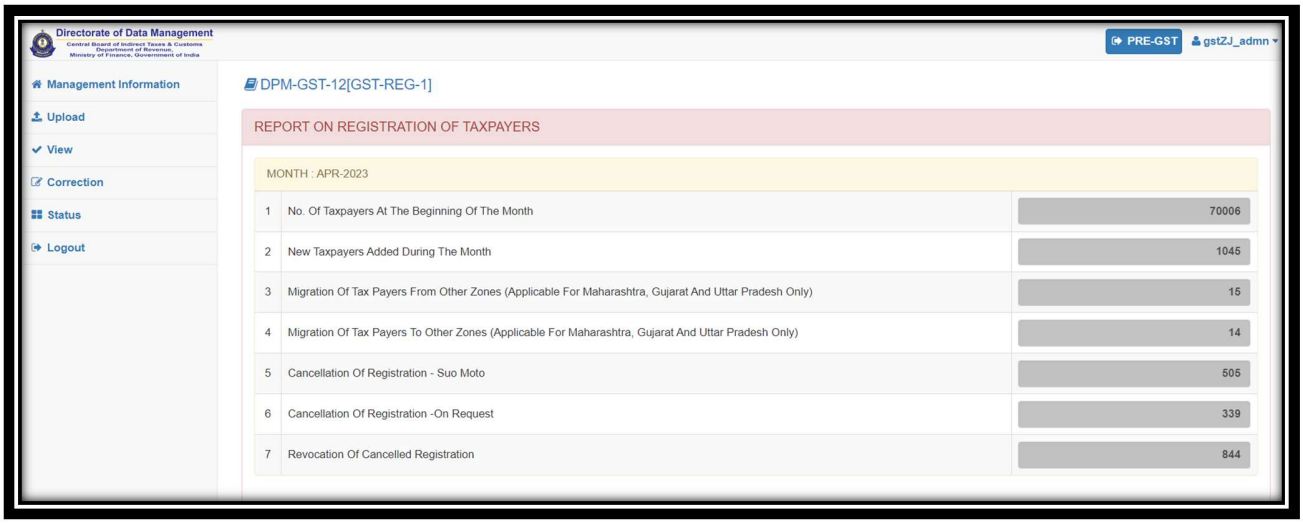


Step-9.1: The DPM-GST-4 report is fully Auto-populated and can be viewed only. No addition, deletion, alteration and amendment of data can be made for these headings.
The Edit button available under the Action column, of the table shown below, has not been activated at present; you are requested not to press this button.



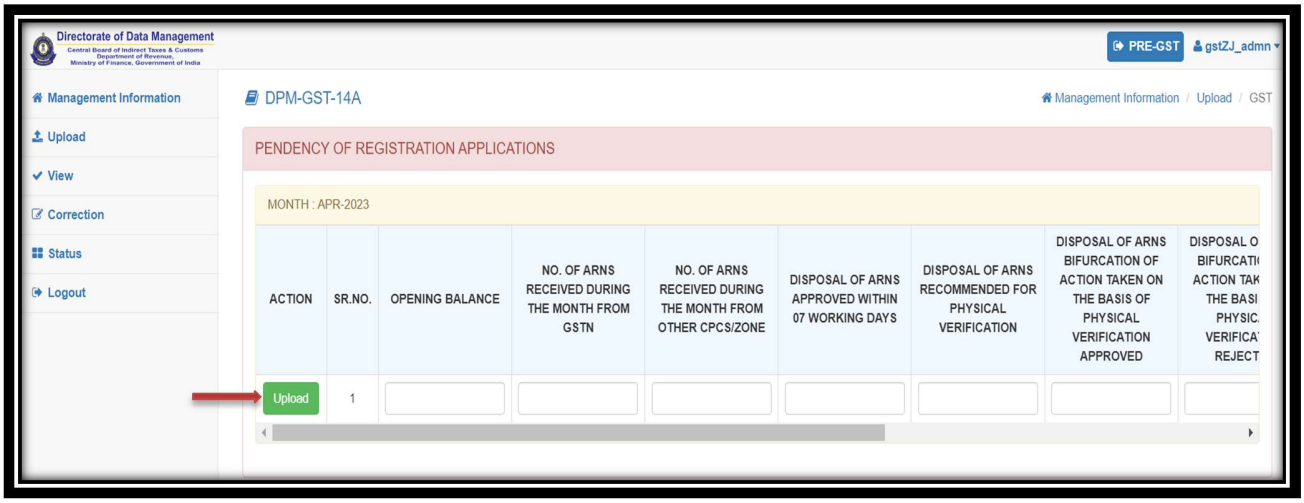
ACTION	SR. NO.	REFUND CATEGORY	OPENING BALANCE		RFD 01		RFD-02 ISSUED WITHIN 15 DAYS	RFD 03		RFD-04 ISSUED		RFD 06*				AGE WISE BRE			
												SANCTIONED		REJECTED		30-45 DAYS		46-60 DAY	
			NO.	AMOUNT	NO.	AMOUNT	NO.	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOUNT	NO.	AMOU
Edit	1	Supplies made to SEZ Unit/Developer without payment of Tax	52	11.01	36	2.22	36	0	0.00	0	0.00	9	2.05	24	7.76	6	0.04	7	
Edit	2	Supplies made to SEZ Unit/Developer with payment of Tax	2	0.16	1	0.14	1	1	0.14	0	0.00	0	0.00	1	0.02	0	0.00	0	
Edit	3	Inverted Duty Structure	115	20.52	40	34.31	33	15	1.85	0	0.00	1	0.09	52	7.38	24	5.23	12	

Step-9.2: The DPM-GST-12(GST-REG-1) report is fully Auto-populated and can be viewed only. No addition, deletion, alteration and amendment of data can be made for these headings.

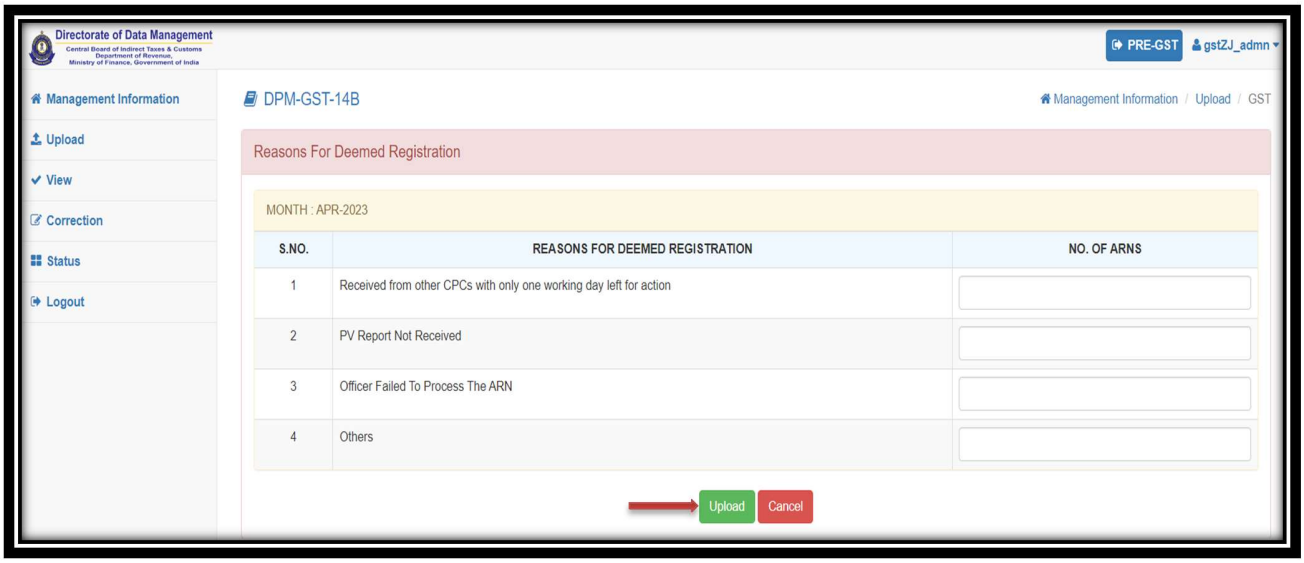


1	No. Of Taxpayers At The Beginning Of The Month	70006
2	New Taxpayers Added During The Month	1045
3	Migration Of Tax Payers From Other Zones (Applicable For Maharashtra, Gujarat And Uttar Pradesh Only)	15
4	Migration Of Tax Payers To Other Zones (Applicable For Maharashtra, Gujarat And Uttar Pradesh Only)	14
5	Cancellation Of Registration - Suo Moto	505
6	Cancellation Of Registration -On Request	339
7	Revocation Of Cancelled Registration	844

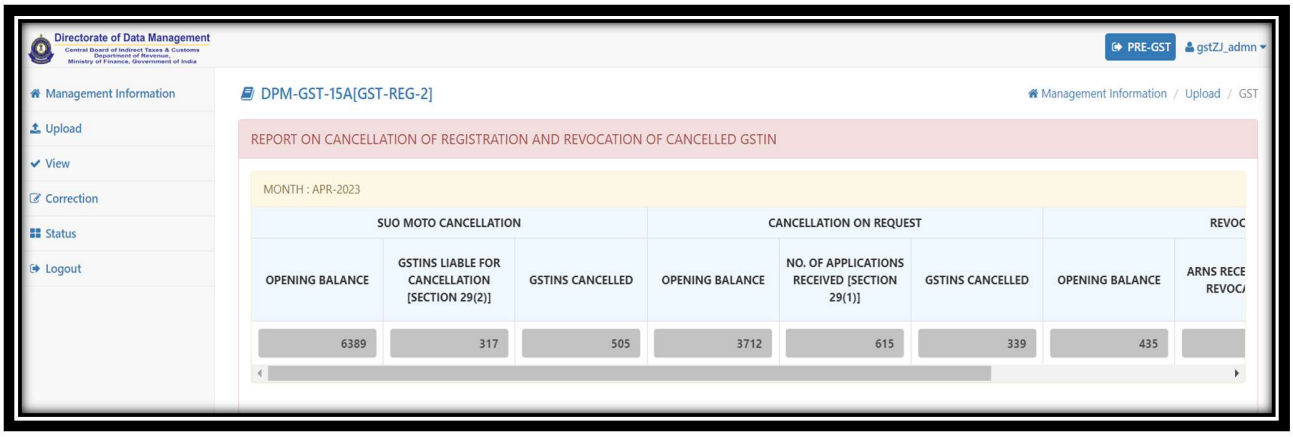
Step-9.3: The DPM-GST-14A report is to be filled manually by clicking on the Upload button given in green color on the bottom left of the table shown on the screen below:



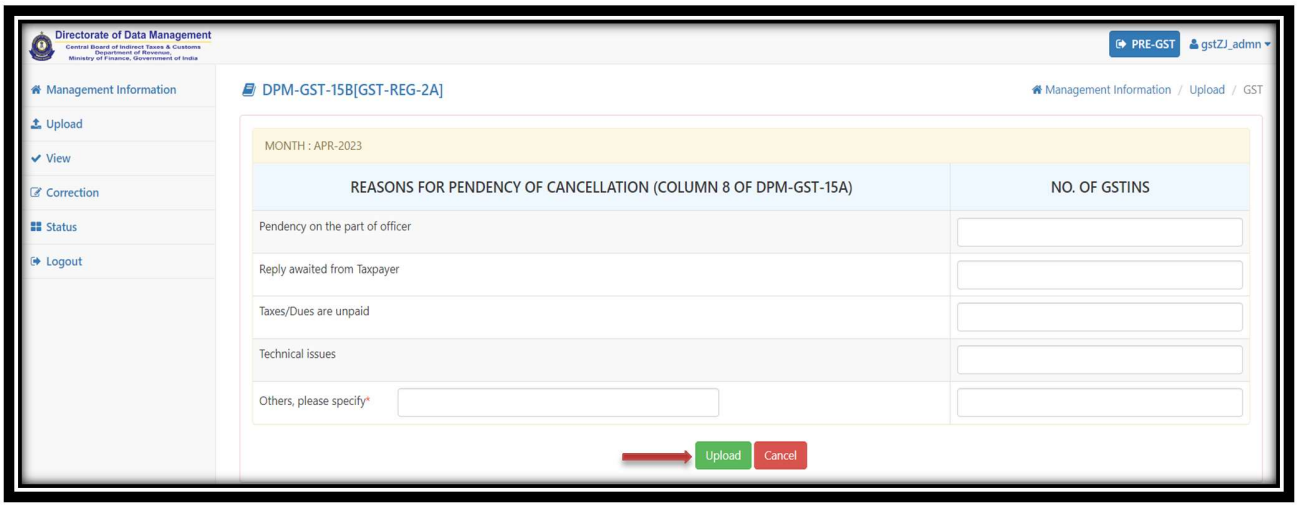
Step-9.4: The DPM-GST-14B report is to be filled manually by clicking on the Upload button given in green color in the middle on the bottom of the table shown on the screen below:



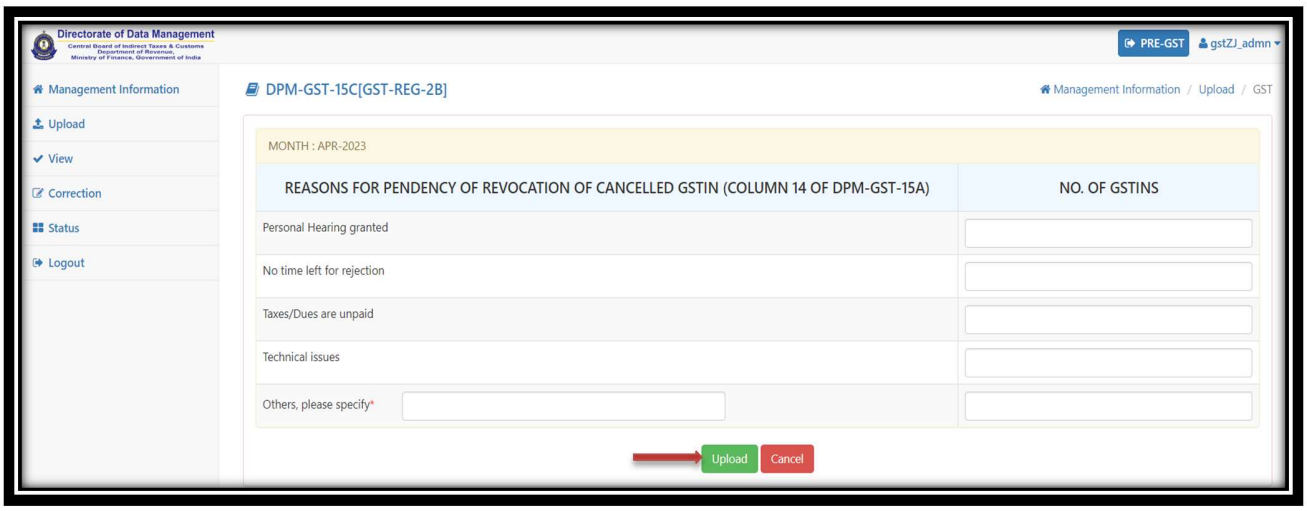
Step-9.5: The DPM-GST-15A (GST-REG-2) report is fully Auto-populated and can be viewed only. No addition, deletion, alteration and amendment of data can be made for these headings.



Step-9.6: The DPM-GST-15B (GST-REG-2A) report is to be filled manually by entering the data in the column with the heading 'No. of GSTINs' on the right side of the screen shown below. Click on the Upload button given in green color in the middle on the bottom of the table shown on the screen below to submit the data before moving to the next screen:



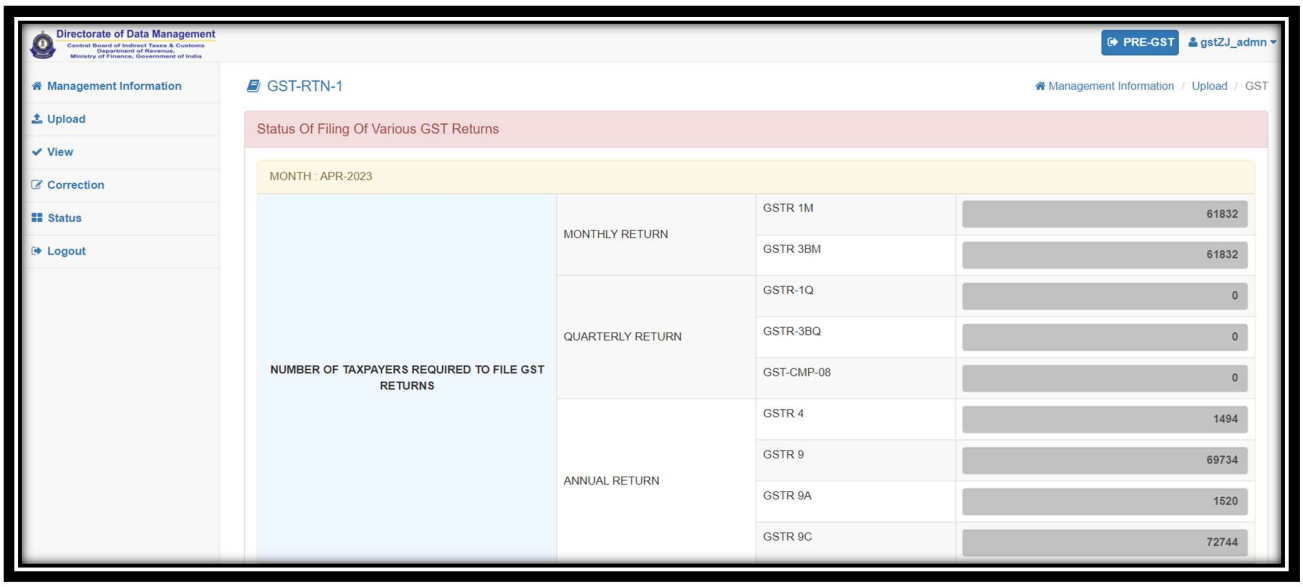
Step-9.7: The DPM-GST-15C (GST-REG-2B) report is to be filled manually by entering the data in the column with the heading 'No. of GSTINs' on the right side of the screen shown below. Click on the Upload button given in green color in the middle on the bottom of the table shown on the screen below to submit the data before moving to the next screen:



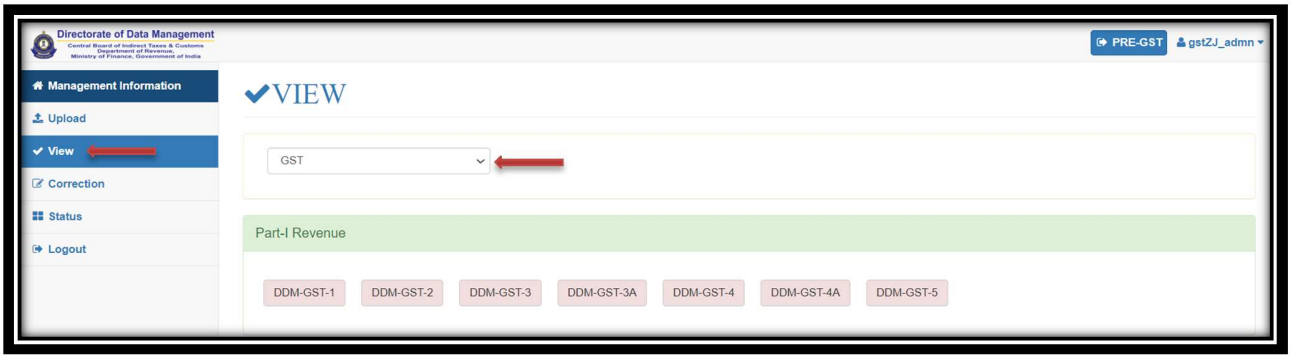
Step-10: After viewing and updating the reports in Part-V go to Part-XI Refund granted to UIN entities of the screen shown below.

Step-11: In Part-XI of this report press the GST-GST-2 button. The screen shown below will appear before you:

Step-11.1: The GST-GST-2 (GST-RTN-1) report is fully Auto-populated and can be viewed only. No addition, deletion, alteration and amendment of data can be made for these headings.



Step-12: After submitting the data entered in DDM-GST-1, DDM-GST-2, DDM-GST-3, DDM-GST-3A, DDM-GST-4, DDM-GST-4A & DDM-GST-5 click the 'View' button under the Management Information panel on the left side of the screen below to verify the correctness of the details entered, before the report is validated by the Zonal Pr. CC/CC office.
Any amendment in the manually entered data can be made at this stage, before the Zonal Pr. CC/CC office validates the reports.



GST MPRs have been submitted successfully, you may log out of the KPI.