



OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT

प्रणाली एवं आंकड़ा प्रबंधन प्रधान निदेशालय के प्रमुख अतिरिक्त महानिदेशक का कार्यालय

GST & CENTRAL EXCISE, GST BHAVAN,

जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन

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C.No. IV/26/80/2018 Systems (S) Returns

Date: 10.01.2020

ADVISORY NO.14 (V.2)

Sub: Returns – Deployment of Block / Unblock functionality in production –
Notification No 75/2019 CT dated 26.12.2019 introduction of Rule 86A – reg.

Please refer to this office Advisory No.14 issued in File C.No. IV/26/80/2018-Systems (S)
dated 30.04.2019 on the above subject.

2. The functionality to Block / Unblock ITC credit had been made available under Payments Module to the field formations vide the above reference with a condition that the facility is to be used based on the instructions to be issued by Board. In this regard, reference is drawn to Notification No.75/2019 – CT dated 26.12.2019 under which a new Rule 86A – “Conditions of use of amount available in electronic credit ledger” has been inserted in the CGST Rules, 2017.

3. Earlier, the permission to Block / Unblock ITC was with the Deputy/Assistant Commissioner. However, in the light of the Notification No.75/2019 CT dated 26.12.2019 (Rule 86A) issued, the authority to Block / Unblock ITC now rests with the Commissioner or an officer (not below the rank of Assistant Commissioner) authorised by the Commissioner. Accordingly, appropriate change has been made in the System. The ACL admin of the

Commissionerate shall create necessary permission to Commissioner or such authorised officer as per the decision of the Commissioner concerned.

4. Further, necessary changes also have been made in the Systems to enable the officers of Directorate General of GST Intelligence to use this facility as directed by the Board. The permission details for ACL admn is given below for reference.

FORMATION	PERMISSION SET	DESIGNATION	FORMATION LEVEL
EXECUTIVE SET-UP	ITC BLOCK_UNBLOCK	PR. COMMR/COMMISSIONER, ADC/JC/DC/AC	COMMISSIONERATE, SUB-COMMISSIONERATE
DIRECTORATE GENERAL OF GSTI	ITC BLOCK_UNBLOCK_DGGSTI	PR. COMMR /COMMISSIONER, ADC/JC/DC/AC, PR. ADG/ADG, ADD/JD, DD/AD	HEADQUARTERS DGGSTI, DIRECTOR GENERAL GSTI, ZONE

5. **The block/unblock facility shall be used as per the conditions prescribed in the said Notification.**

6. Though there is no change in the workflow in the functionality communicated vide this office advisory No.14/2019 dated 30.04.2019, the workflow is shared again for easy reference.


(S. THIRUNAVUKKARASU)
ADDITIONAL DIRECTOR GENERAL

To

1. 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.