

GST Update | CBIC notifies common portal for information sharing

The Central Board of Indirect Taxes and Customs (CBIC) has notified the **“Public Tech Platform for Frictionless Credit”** as the system with which information may be shared by the common portal in accordance with Section 158A of CGST Act, which allows the common portal to share various taxpayer information such as registration details, outward and inward supplies disclosed in GSTR-1, GSTR-3B, Annual Return filed in GSTR-9, etc. with the consent of the supplier or recipient, as the case may be. The platform features an open and shared Application Programming Interface (API) framework, promoting interoperability and seamless integration across the ecosystem.

As a background, the Union Budget 2023-24 had proposed to insert a new **Section 158A in the CGST Act, 2017** to allow sharing of data by GSTN with the consent of the supplier and the recipient. In this regard, Section 158A was inserted in the CGST Act, 2017 w.e.f. 1st October, 2023 providing that the following details can be shared by GSTN with the consent of the supplier and the recipient:

- a) Registration and returns related data;
- b) The particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished by the supplier and the particulars uploaded on the common portal for generation of documents under section 68;
- c) Such other details as may be prescribed.

The said section also provided that the above mentioned data can be shared pursuant to obtaining the following consents:

- a) the supplier, in respect of details furnished under clauses (a), (b) and (c); and
- b) the recipient, in respect of details furnished under clause (b) and (c), only where such details include identity information of the recipient.

A copy of the notification can be accessed [here](#).

We will be happy to hear your feedback on the above update. Please share your feedback / queries if any and we will pursue the same with CBIC.