

Earlier, returns filed for any taxpayer by Goods and Services Tax Suvidha Providers (GSPs) were accepted on the GST System, only if the same were authenticated through DSC by GSPs. The functionality of authentication of the Returns through EVC, by the GSPs has been enabled on the GST Portal, if the returns are filed of those taxpayers, who have been provided a facility to file their return through EVC on the GST Portal. Thus DSC is required to be used by GSP only if the taxpayers is required to file their returns on GST Portal through DSC, otherwise GSP can now file return through EVC for other taxpayers.