

What is Geocoding?

July 9, 2023 • vajiramandravi.com



Why in news?

- There are concerns over **fake registrations and fraudulent availment** of input tax credit under the Goods and Services Tax (GST) regime.

About Geocoding:

- It converts an address or **description of a location into geographic coordinates**.
- It has been introduced to **ensure the accuracy of address details in GSTN records** and streamline the address location and verification process.
- GST Network has already geocoded 1.8 crore principal places of businesses.
- The functionality is available for **normal, composition, SEZ units, SEZ developers**, input service distributor and casual taxpayers who are active, cancelled, and suspended.
- This is a **one-time activity** and once submitted, revision in the address is not allowed.
- The functionality will not be visible to the taxpayers who have already geocoded their address through new registration or core amendment.

Key Facts about Goods and Services Tax Network

- It is a **nonprofit non-government company** registered under Section 8 of the **Companies act, 2013**.
 - It will provide shared **IT infrastructure and service** to both central and state governments including tax payers and other stakeholders.
 - The **private players** hold **51% equity in the GSTN** and the Centre and State governments together hold **49% equity** in GSTN.
-

Q1) What is GST?

GST stands for Goods and Services Tax. It is a comprehensive indirect tax imposed on the supply of goods and services in India. The GST system was implemented in India on July 1, 2017, replacing multiple indirect taxes such as excise duty, service tax, VAT (Value Added Tax), and others.

Source: [GSTN launches geocoding in all states and UTs](#)

Source: <https://vajiramandravi.com/current-affairs/what-is-geocoding/>

© Vajiram & Ravi. For personal use only.