

Requirement 5

Multiple GSTIN IDs Mapped to a Single User Account, Multiple Roles Mapped to a Single GSTIN

1. Requirement: Centralized Access to Multiple GSTINs

- **Explanation:**
 - The system should allow a single user account to access and manage multiple GSTINs. This is particularly useful for businesses operating in multiple states or with multiple business entities under different GST registrations.
- **In-Scope:**
 - The user should be able to switch between different GSTINs without needing to log in and out of different accounts.
 - The user should have a unified dashboard showing an overview of activities, filings, and compliance status across all GSTINs.
 - Ensure security protocols are in place to protect data across multiple GSTINs managed by a single user.
- **Out of Scope:**
 - Detailed state-specific compliance management that requires local user accounts per state.
 - Real-time data synchronization across all GSTINs for tasks like inventory management (unless it directly impacts GST compliance).

2. Requirement: Role-Based Access Control (RBAC) Within a Single GSTIN

- **Explanation:**
 - The system should support assigning multiple roles to different users within a single GSTIN. Each role should have specific permissions, allowing users to perform tasks according to their responsibilities without accessing unnecessary data or functionalities.
- **In-Scope:**
 - Define roles such as “Return Filer,” “Tax Payment Approver,” and “Audit Reviewer” within a single GSTIN.
 - Allow for customization of roles based on business needs, enabling the creation of new roles or modification of existing ones.
 - Implement role-based dashboards and access controls, ensuring users only see the information relevant to their role.
- **Out of Scope:**
 - Cross-GSTIN role assignments (e.g., a role assigned to manage multiple GSTINs simultaneously is considered out of scope unless the role explicitly requires it).
 - Detailed workflow automation or task delegation within roles that extend beyond GST compliance (e.g., non-GST related financial approvals).

3. Requirement: Unified Reporting Across Multiple GSTINs

- **Explanation:**
 - The system should provide reporting capabilities that consolidate data from multiple GSTINs under a single user account. This helps businesses monitor overall compliance and generate aggregated reports.
- **In-Scope:**
 - Ability to generate consolidated reports, including summary reports of filings, payments, and compliance status across all GSTINs.
 - Provide tools for comparing performance or compliance metrics across different GSTINs.
- **Out of Scope:**
 - In-depth financial analysis that goes beyond GST compliance, such as profit and loss statements or detailed inventory management reports across different GSTINs.

4. Requirement: Single Sign-On (SSO) for GSTIN Management

- **Explanation:**
 - The system should support Single Sign-On (SSO) capabilities to allow users to log in once and access all GSTINs they manage without additional authentication steps.
- **In-Scope:**
 - Implementation of SSO for seamless switching between GSTINs.
 - Ensure SSO is secure and compliant with data protection regulations.
- **Out of Scope:**
 - Integration of SSO with other non-GST related systems or platforms within the organization unless directly related to GST compliance.

5. Requirement: Audit Trail for Multiple GSTIN Management

- **Explanation:**
 - The system should maintain a detailed audit trail of all activities performed under each GSTIN, particularly when managed by a single user account, to ensure compliance and accountability.
- **In-Scope:**
 - Record all actions performed under each GSTIN, including filings, amendments, and access logs.
 - Provide audit reports that can be filtered by GSTIN, user role, or specific actions taken.
- **Out of Scope:**
 - Non-GST related activities or audit trails that do not directly pertain to GST compliance (e.g., general financial transactions not linked to GST filings).

Summary of Scope and Out of Scope

- **In-Scope:**
 - Centralized management of multiple GSTINs under one user account.
 - Role-based access control within a single GSTIN.
 - Unified reporting across GSTINs.
 - Single Sign-On for seamless GSTIN access.
 - Comprehensive audit trails for all GST-related activities.
- **Out of Scope:**
 - Cross-GSTIN roles and tasks that extend beyond GST compliance.
 - Detailed financial reporting or inventory management beyond GST needs.
 - Integration with non-GST systems, except where directly related to GST compliance.
 - Non-GST related audit trails and activities.

This breakdown ensures that the requirements are clearly defined, focusing on the critical aspects of managing multiple GSTINs and roles within the GST compliance framework, while also outlining what is beyond the scope of the current project.

Scenario 1: Centralized Access to Multiple GSTINs

Requirement Name: Centralized Access to Multiple GSTINs

- **Example:** A company operates in Maharashtra, Karnataka, and Tamil Nadu, each with a separate GSTIN. The CFO of the company wants to manage all three GSTINs from a single user account without needing to switch between multiple logins.
 - **Sample Data:**
 - **GSTIN 1:** 27XXXXXX1234Z1A (Maharashtra)
 - **GSTIN 2:** 29XXXXXX5678Z2B (Karnataka)
 - **GSTIN 3:** 33XXXXXX9101Z3C (Tamil Nadu)
 - **User Account:** CFO@company.com has access to all three GSTINs from one login.
 - **Explanation:** This scenario addresses the need for a single user to manage multiple GSTINs efficiently. By allowing centralized access, businesses can streamline operations, reduce the need for multiple logins, and ensure that all GST-related activities across different states are managed effectively from a single interface.
 - **Priority:** High
 - **Context:** Businesses operating in multiple states often require a streamlined process to manage compliance across all locations. Centralized access helps ensure consistency in compliance and reduces the administrative burden.
 - **In-Scope or Future Scope:** **In-Scope:** Implementing centralized access is essential for businesses with multiple GSTINs, enabling efficient and secure management.
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Scenario 2: Role-Based Access Control (RBAC) Within a Single GSTIN

Requirement Name: Role-Based Access Control (RBAC) Within a Single GSTIN

- **Example:** A manufacturing company has a single GSTIN for its operations in Uttar Pradesh. The finance team is divided into roles: one group handles filing returns, another handles tax payments, and a third group handles internal audits. Each role requires specific access permissions within the GST system.
 - **Sample Data:**
 - **Role 1:** Return Filer - Access to file GSTR-1, GSTR-3B.
 - **Role 2:** Tax Payment Approver - Access to approve and make tax payments.
 - **Role 3:** Audit Reviewer - Access to review filings and generate audit reports.
 - **GSTIN:** 09XXXXXX2345Z1D (Uttar Pradesh)
 - **Explanation:** This scenario focuses on ensuring that different roles within a single GSTIN have appropriate access controls. Role-based access prevents unauthorized actions, maintains data integrity, and ensures that each team member only has access to the functions necessary for their job.
 - **Priority:** High
 - **Context:** Large organizations often require strict role segregation to prevent errors and ensure accountability. Role-Based Access Control (RBAC) is crucial for maintaining compliance and security within the GST framework.
 - **In-Scope or Future Scope:** **In-Scope:** Implementing RBAC within a single GSTIN is necessary for security and operational efficiency, ensuring that only authorized personnel can perform specific tasks.
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Scenario 3: Unified Reporting Across Multiple GSTINs

Requirement Name: Unified Reporting Across Multiple GSTINs

- **Example:** A retail chain with operations in five states (each with a different GSTIN) wants to generate a consolidated compliance report that includes all filings, payments, and ITC claims across all states.
- **Sample Data:**
 - **GSTIN 1:** 27XXXXXX1234Z1A (Maharashtra)
 - **GSTIN 2:** 29XXXXXX5678Z2B (Karnataka)
 - **GSTIN 3:** 33XXXXXX9101Z3C (Tamil Nadu)
 - **GSTIN 4:** 07XXXXXX5432Z1D (Delhi)
 - **GSTIN 5:** 19XXXXXX7654Z1E (West Bengal)
 - **Report:** Consolidated GST compliance report for Q2 FY 2024.
- **Explanation:** Unified reporting allows businesses to generate consolidated reports that provide a holistic view of GST compliance across multiple GSTINs. This is particularly useful for analyzing overall compliance, monitoring ITC claims, and ensuring that all states are compliant with GST regulations.

- **Priority:** Medium
 - **Context:** For large organizations with multiple GST registrations, it is important to have a consolidated view of GST compliance to make informed decisions and ensure that all operations are aligned with regulatory requirements.
 - **In-Scope or Future Scope:** **Future Scope:** While unified reporting is valuable, it may be considered a future enhancement for businesses that require detailed, aggregated data analysis across multiple GSTINs.
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Scenario 4: Single Sign-On (SSO) for GSTIN Management

Requirement Name: Single Sign-On (SSO) for GSTIN Management

- **Example:** The head of finance at a multinational company wants to access all GSTINs the company holds across different states with a single login, without having to enter separate credentials for each GSTIN.
 - **Sample Data:**
 - **User Account:** CFO@company.com
 - **Linked GSTINs:** 10 different GSTINs across various states.
 - **SSO Implementation:** The user logs in once and can seamlessly switch between GSTINs without re-authentication.
 - **Explanation:** Single Sign-On (SSO) simplifies the management of multiple GSTINs by allowing users to access all their accounts with a single set of credentials. This reduces the complexity of managing multiple logins and enhances security by minimizing the need for multiple passwords.
 - **Priority:** High
 - **Context:** SSO is particularly beneficial for large corporations where senior management needs to oversee operations across multiple states or business units without the hassle of managing multiple accounts.
 - **In-Scope or Future Scope:** **In-Scope:** Implementing SSO is essential for streamlining access and improving the user experience when managing multiple GSTINs.
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Scenario 5: Audit Trail for Multiple GSTIN Management

Requirement Name: Audit Trail for Multiple GSTIN Management

- **Example:** A company wants to maintain a detailed log of all activities performed under each GSTIN to ensure compliance and traceability. This includes tracking who filed returns, who approved payments, and who accessed the system.
- **Sample Data:**
 - **Audit Log Entry 1:** User A filed GSTR-1 for GSTIN 27XXXXXX1234Z1A on 01/07/2024.

- **Audit Log Entry 2:** User B approved tax payment for GSTIN 29XXXXXX5678Z2B on 05/07/2024.
 - **Audit Log Entry 3:** User C accessed ITC claim report for GSTIN 33XXXXXX9101Z3C on 10/07/2024.
 - **Explanation:** An audit trail ensures that every action performed under each GSTIN is recorded and traceable. This is critical for compliance, internal audits, and identifying any unauthorized or erroneous actions. The audit trail should be comprehensive, covering all significant activities such as filing, approvals, and data access.
 - **Priority:** High
 - **Context:** Maintaining a detailed audit trail is crucial for compliance, especially in large organizations where multiple users interact with the GST system. It helps in monitoring user activities and ensuring that all operations are transparent and accountable.
 - **In-Scope or Future Scope:** **In-Scope:** Implementing an audit trail is necessary for compliance and should be a standard feature for any system managing multiple GSTINs.
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Summary of Scope and Future Scope

- **In-Scope:**
 - **Centralized Access to Multiple GSTINs:** Essential for businesses managing GST compliance across multiple states.
 - **Role-Based Access Control (RBAC) Within a Single GSTIN:** Crucial for maintaining security and operational efficiency.
 - **Single Sign-On (SSO) for GSTIN Management:** Important for simplifying access and enhancing the user experience.
 - **Audit Trail for Multiple GSTIN Management:** Necessary for compliance and accountability.
- **Future Scope:**
 - **Unified Reporting Across Multiple GSTINs:** While valuable, unified reporting may be considered for future enhancements, focusing on businesses that require consolidated views and in-depth data analysis across multiple GSTINs.

This detailed breakdown ensures that the requirements are clearly defined and prioritized, with a clear understanding of what is currently in-scope and what could be considered for future development.