

GST NEWSLETTER



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Goods and Services Tax Council





MESSAGE

The Union Budget 2025-26 outlines measures to enhance trade facilitation, ease of doing business, and boost domestic manufacturing. The Finance Bill, 2025 introduces several important amendments to the GST regime aimed at improving compliance and preventing revenue leakage. Among these changes is the requirement for buyers to reverse their input tax credit (ITC) when a supplier issues a credit note, preventing any double tax benefits. It amends section 17(5)(d) of the CGST Act, 2017 to replace the phrase “plant or machinery” with “plant and machinery”, retrospectively with effect from 01.07.2017, so that the said phrase may be interpreted as per the Explanation to the section 17 of the CGST Act, 2017.

Other significant amendments include provisions for Input Service Distributors (ISD) to distribute ITC on inter-state supplies where tax is payable on a reverse charge basis (RCM), defines unique identification markings for implementation of Track and Trace Mechanism and provides for penalties in case of non-compliance to monitor high-value goods and prevent tax evasion. Additionally, mandatory 10% pre-deposit of penalty amount for appeals before Appellate Authority in cases involving only demand of penalty without any demand for tax and clarifies that the supply of goods stored in Special Economic Zones (SEZs) or Free Trade Warehousing Zones (FTWZs) to any person before clearance for export or movement to the Domestic Tariff Area (DTA) will not be treated as a supply of goods or services.

On the revenue front, GST collections for January, 2025 surged to ₹1.95 lakh crore, the second highest ever, reflecting a strong year-on-year growth of 12.3%. This robust performance underscores the resilience of India's economic growth, improved compliance, and the effectiveness of ongoing policy measures in strengthening the indirect tax regime.

Warm Regards

Pankaj Kumar Singh,
Additional Secretary

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The Union Budget 2025-26 was tabled by the Union Minister for Finance and Corporate Affairs, Smt. Nirmala Sitharaman in the Parliament today. The Budget proposes changes in GST laws for ensuring trade facilitation. These proposed amendments include:

- Provision for distribution of input tax credit by Input Service Distributor in respect of inter-state supplies on which tax has to be paid on reverse charge basis, with effect from 1st April, 2025.
- A new clause to provide definition of Unique Identification Marking for implementation of Track and Trace Mechanism.
- Provision for reversal of corresponding input tax credit required in respect of a credit-note, if availed, for the purpose of reduction of tax liability of the supplier.
- 10% mandatory pre-deposit of penalty amount for appeals before Appellate Authority in cases involving only demand of penalty without any demand for tax.
- Provision for penalties for contraventions of provisions related to the Track and Trace Mechanism.
- Provision in Schedule III of the CGST Act, 2017 stating that the supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area shall be treated neither as supply of goods nor as supply of services. Also no refund of tax already paid will be available for such transactions. This will be applicable with effect from 01.7.2017.
- Inclusion of definitions of 'Local Fund' and 'Municipal Fund' used in the definition of "local authority".
- Certain conditions and restriction for filing of return to be included.

These changes will be brought into effect from a date to be notified in coordination with States, as per recommendations of the GST council, states the budget.

[*Source: PIB release dated 01.02.2025*](#)

CBIC cautions against fraudsters issuing fake and fraudulent summons for GST violations

It has been recently observed that some individuals with fraudulent intent are creating and sending fake summons to the taxpayers who may or may not be under investigation by the Directorate General of GST Intelligence (DGGI), Central Board of Indirect Taxes and Customs (CBIC).

The fake summons resembles very closely with the original due to use of Department's logo and Document Identification Number (DIN). However, these DIN numbers are fake and are used by

the fraudsters to make the document look and feel genuine.

It is once again clarified that taxpayers can easily verify the genuineness of any communication (including Summons) issued by any officer of CBIC by using the 'VERIFY CBIC-DIN' window on the CBIC's website <https://esanchar.cbic.gov.in/DIN/DINSearch>.



On verifying the DIN, if any individual or taxpayer finds that the Summon/letter/Notice is fake, it may immediately be reported to the office concerned. This will enable the competent DGGI / CGST formation to take law enforcement action against the fraudsters for using fake Summons/letter/Notice to dupe the public.

CBIC has issued Circular No. 122/41/2019-GST dated 05th November 2019 regarding generation and quoting of DIN on communications sent by all CBIC officers.

[Source: PIB release dated 24.01.2025](#)

Notifications

➡ **Notification No. 01/2025 - Central Tax dated 10.01.2025 Seeks to extend the due date for furnishing FORM GSTR-1 for the month of December, 2024 and the quarter of October to December, 2024**

The Central Government vide the said Notification has extended the due date for furnishing FORM GSTR-1 for the tax period December, 2024 till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025

➡ **Notification No. 02/2025 - Central Tax dated 10.01.2025 seeks to extend the due date for furnishing FORM GSTR-3B for the month of December, 2024 and the quarter of October to December, 2024**

The Central Government vide the said Notification has extended the due date for furnishing FORM GSTR-3B for the month of December, 2024 till twenty-second day of January, 2025. It has also extended the due date for furnishing FORM GSTR-3B for the quarter of October to December, 2024 for registered persons whose principal place of business is in the States of

Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman & Nicobar Islands or Lakshadweep till twenty-fourth day of January, 2025 and for registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu & Kashmir, Ladakh, Chandigarh or Delhi till twenty-sixth day of January, 2025.

➡ **Notification No. 03/2025 - Central Tax dated 10.01.2025 seeks to extend the due date for furnishing FORM GSTR-5 for the month of December, 2024**

The Central Government vide the said Notification has extended the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5 for the month of December, 2024 till the fifteenth day of January, 2025.

➡ **Notification No. 04/2025 - Central Tax dated 10.01.2025 seeks to extend the due date for furnishing FORM GSTR-6 for the month of December, 2024**

The Central Government vide the said Notification has extended the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 for the month of December, 2024 till the fifteenth day of January, 2025.

➡ **Notification No. 05/2025 - Central Tax dated 10.01.2025 seeks to extend the due date for furnishing FORM GSTR-7 for the month of December, 2024**

The Central Government vide the said Notification has extended the time limit for furnishing the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act, in FORM GSTR-7 for the month of December, 2024, till the twelfth day of January, 2025.

➡ **Notification No. 06/2025 - Central Tax dated 10.01.2025 seeks to extend the due date for furnishing FORM GSTR-8 for the month of December, 2024**

The Central Government vide the said Notification has extended the time limit for furnishing the statement, containing the details of outward supplies of goods or services or both, effected through an e-commerce operator, in FORM GSTR-8 for the month of December, 2024 till the twelfth day of January, 2025

➡ **Notification No. 07/2025 - Central Tax dated 23.01.2025 to amend CGST Rules, Central Goods and Services Tax (Amendment) Rules, 2025**

The Central Government vide the said Notification inserted a new Rule 16A for the issuance of a temporary identification number (TIN) by the proper officer to a person who is not liable for registration under the CGST Act, 2017, but is required to make any payment under the provisions of the Act. This will be done by issuing an order in Part B of FORM GST REG-12. Rule 87 has also been amended to include the reference to Rule 16A, allowing persons with a temporary identification number (TIN) to also generate challans for payment via the common portal. Rule 19 has been amended to include details furnished by composition taxpayers in FORM GST CMP-02.

➡ **Notification No. 08/2025 - Central Tax dated 23.01.2025 for waiver of the late fee**

The Central Government vide the said Notification waived the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025. No refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years is available

➡ **Notification No. 01/2025 - Central Tax (Rate) dated 16.01.2025 seeks to amend Notification no. 01/2017- Central Tax (Rate)**

The Central Government vide the said Notification has reduced the GST rate on Fortified Rice Kernels (FRK) classifiable under Heading 1904 from 18% to 5% by inserting a new entry No. 98B in Schedule I-2.5%. Additionally, the definition of 'pre-packaged and labelled' has been amended to cover all commodities intended for retail sale and containing not more than 25 kg or 25 litres, which are pre-packed as per the Legal Metrology Act or requiring label declarations under its provisions. This amendment came into immediate effect from January 16, 2025.

Similar notifications have been issued under Union Territory Tax (Rate) and Integrated Tax (Rate) vide Notification No. 01/2025-Union Territory Tax (Rate) and Notification No. 01/2025-Integrated Tax (Rate), respectively.

➡ **Notification No. 02/2025 - Central Tax (Rate) dated 16.01.2025 seeks to amend Notification no. 02/2017- Central Tax (Rate)**

The Central Government vide the said Notification has inserted a new entry No. 105A in Notification No. 02/2017-Central Tax (Rate) to fully exempt Gene Therapy from GST. This exemption came into immediate effect from January 16, 2025.

Similar notifications have been issued under Union Territory Tax (Rate) and Integrated Tax (Rate) vide Notification No. 02/2025-Union Territory Tax (Rate) and Notification No. 02/2025-Integrated Tax (Rate), respectively.

➡ **Notification No. 03/2025 - Central Tax (Rate) dated 16.01.2025 seeks to amend Notification no. 39/2017- Central Tax (Rate)**

The Central Government vide the said Notification has amended Notification No. 39/2017-Central Tax (Rate) to provide a concessional 5% GST rate on food inputs under HSN 19 or 21 when supplied for food preparations intended for free distribution to economically weaker sections under a government program, subject to existing conditions. This amendment came into immediate effect from January 16, 2025.

Similar notifications have been issued under Union Territory Tax (Rate) and Integrated Tax (Rate) vide Notification No. 03/2025-Union Territory Tax (Rate) and Notification No. 03/2025-Integrated Tax (Rate), respectively.

➡ **Notification No. 04/2025 - Central Tax (Rate) dated 16.01.2025 seeks to amend Notification no. 08/2018- Central Tax (Rate)**

The Central Government vide the said Notification has amended Notification No. 8/2018-Central Tax (Rate) to increase the GST rate from 12% to 18% on the sale of all old and used vehicles, including electric vehicles (EVs), except those already specified at 18%. The revised rate comes into immediate effect from January 16, 2025.

Similar notifications have been issued under Union Territory Tax (Rate) and Integrated Tax (Rate) vide Notification No. 04/2025-Union Territory Tax (Rate) and Notification No. 04/2025-Integrated Tax (Rate), respectively.

➡ **Notification No. 05/2025 - Central Tax (Rate) dated 16.01.2025 seeks to amend Notification No 11/2017 - Central Tax (Rate) dated 28.06. 2017**

The Central Government vide the said Notification has introduced a new definition for “Specified Premises” applicable to financial years. It includes a premises from where the supplier has provided in the preceding financial year, ‘hotel accommodation’ service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent, a premises for which a registered person supplying ‘hotel accommodation’ service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises.

Additionally, Annexure VII (Opt-in Declaration for Registered Persons), Annexure VIII (Opt-in Declaration for Person applying for Registration), and Annexure IX (Opt-out Declaration) have been inserted to formalize the process before the jurisdictional GST authority. The notification takes effect from April 1, 2025.

Similar notifications have been issued under Union Territory Tax (Rate) and Integrated Tax (Rate) vide Notification No. 05/2025-Union Territory Tax (Rate) and Notification No. 05/2025-Integrated Tax (Rate), respectively.

➡ **Notification No. 06/2025 - Central Tax (Rate) dated 16.01.2025 seeks to amend Notification No 12/2017 - Central Tax (Rate) dated 28.06. 2017**

The Central Government vide the said Notification has introduced an exemption on Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles by inserting a new Entry 36B under Notification No. 12/2017-Central Tax (Rate). Additionally, Entry No. 25A has been amended to replace the words “transmission and distribution” with “transmission or distribution.” Further, an exemption has been provided for services offered by a training partner approved by the National Skill Development Corporation, as specified under Entry 69 of Notification No. 12/2017-Central Tax (Rate).

Similar notifications have been issued under Union Territory Tax (Rate) and Integrated Tax (Rate) vide Notification No. 06/2025-Union Territory Tax (Rate) and Notification No. 06/2025-Integrated Tax (Rate), respectively.

➡ **Notification No. 07/2025 - Central Tax (Rate) dated 16.01.2025 seeks to amend Notification No 13/2017 - Central Tax (Rate) dated 28.06. 2017**

The Central Government vide the said Notification has amended Entry No. 4 of Notification No. 13/2017-Central Tax (Rate) to subject sponsorship services provided by body corporates under forward charge. Additionally, taxpayers registered under the Composition Levy Scheme have been excluded from the purview of RCM for renting of any immovable property (other than residential dwellings) under Entry 5AB.

Similar notifications have been issued under Union Territory Tax (Rate) and Integrated Tax (Rate) vide Notification No. 07/2025-Union Territory Tax (Rate) and Notification No. 07/2025-Integrated Tax (Rate), respectively.

➡ **Notification No. 08/2025 - Central Tax (Rate) dated 16.01.2025 seeks to amend Notification No 17/2017 - Central Tax (Rate) dated 28.06. 2017**

The Central Government vide the said Notification has amended Notification No. 17/2017-Central Tax (Rate), which specifies the categories of services for which tax on intra-State supplies shall be paid by the electronic commerce operator. The amendment aligns the term 'Specified Premises' with clause (xxxvi) of paragraph 4 of Notification No. 11/2017-Central Tax (Rate). This amendment came into effect from April 1, 2025.

Similar notifications have been issued under Union Territory Tax (Rate) and Integrated Tax (Rate) vide Notification No. 08/2025-Union Territory Tax (Rate) and Notification No. 08/2025-Integrated Tax (Rate), respectively

➡ **Notification No. 01/2025 – Compensation Cess (Rate) dated 16.01.2025 seeks to prescribe Compensation cess rate of 0.1% on supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions**

The Central Government vide the said Notification has exempted intra-state and inter-state supplies of taxable goods by a registered supplier to a registered recipient for export from the compensation cess to the extent it is in excess of the amount calculated at the rate of 0.1%, subject to fulfilment of the certain specified conditions. To avail the concessional cess, the supplier must issue a tax invoice, and the recipient must export the goods within 90 days from the invoice date. Goods must be transported directly to a port, inland container depot, airport, or land customs station for export, or to a registered warehouse before export. If procured from multiple suppliers, goods must be aggregated at a registered warehouse before export.

The recipient must indicate the supplier's GSTIN and tax invoice number in the shipping bill or bill of export and be registered with an Export Promotion Council or a Commodity Board recognized by the Department of Commerce.

The registered recipient shall place an order at a concessional rate, providing a copy of the same to the supplier's jurisdictional tax officer. Goods must be transported either directly to the port, inland container depot, airport, or land customs station from where the said goods are to be exported or directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported. If goods from multiple suppliers are aggregated, they must first be moved to a registered warehouse before export and the recipient must endorse receipt of goods on the tax

invoice and obtain an acknowledgment from the warehouse operator, providing copies to both the supplier and the jurisdictional tax officer. Upon export, the recipient must provide copy of the shipping bill or bill of export, along with proof of export general manifest or export report, to the supplier and the jurisdictional tax officer. Failure to export within 90 days renders the supplier ineligible for the concessional cess rate. This notification came into immediate effect from January 16, 2025.

Circulars

➡ **Circular No. 244/01/2025-GST dated 28.01.2025 regarding regularizing payment of GST on co-insurance premium apportioned by the lead insurer to the co-insurer and on ceding /re-insurance commission deducted from the reinsurance premium paid by the insurer to the reinsurer**

Based on the recommendations of the 53rd GST Council meeting held on June 22, 2024, the following activities or transactions have been included in Schedule III of the CGST Act, 2017, as activities or transactions that shall be treated neither as a supply of goods nor as a supply of services:

(a) The apportionment of co-insurance premium by the lead insurer to the co-insurer in co-insurance agreements, provided the lead insurer pays the applicable taxes on the entire premium paid by the insured.

(b) Services provided by an insurer to a reinsurer for which ceding or reinsurance commission is deducted from the reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the reinsurer pays applicable taxes on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.

These provisions, enacted through the Finance (No. 2) Act, 2024, have been brought into force from 01.11.2024, via Notification No. 17/2024-Central Tax dated September 27, 2024. The Central Government vide the said Circular has regularized the payment of GST on these transactions for the period from 01.07.2017, to 31.10.2024, on an 'as is where is' basis.

➡ **Circular No. 245/02/2025-GST dated 28.01.2025 regarding clarifications regarding applicability of GST on certain services**

The Central Government vide the said Circular has clarified regarding the applicability of GST on following services:

i) It is clarified that no GST is payable on the penal charges levied by Regulated Entities, in compliance with RBI directions dated 18.08.2023, for non-compliance with material terms and conditions of loan contract by the borrower.

ii) It is clarified that GST exemption under Sl. No. 34 of Notification No. 12/2017-CTR dated 28.06.2017 is available to RBI regulated Payment Aggregators (PAs) in relation to settlement of an amount, up to two thousand rupees in a single transaction, transacted through credit card, debit card, charge card or other payment card services, as PAs fall within the definition of 'acquiring bank' given in the Explanation to the said exemption entry. It is also clarified that this

exemption is limited to payment settlement function only, which involves handling of money, and does not cover Payment Gateway (PG) services.

iii) The GST Council, in its 54th meeting held on 09.09.2024 recommended exempting research and development services provided by Government Entities or research associations, universities, colleges or other institutions, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961, against consideration in the form of grants. The same has been exempted w.e.f. 10.10.2024 vide notification No. 08/2024-CT(Rate) dated 8.10.2024. Accordingly, the payment of GST on the supply of research and development services by Government Entities against grants received from the Government Entities is regularized for the period 01.07.2017 to 09.10.2024, on 'as is where is' basis vide the said Circular.

iv) The payment of GST on services provided by Training Partners approved by the National Skill Development Corporation, which were exempt prior to 10.10.2024, is regularized for the period 10.10.2024 to 15.01.2025, on 'as is where is' basis

v) It is clarified that GST is applicable on the services provided by facility management agency to MCD, Delhi HQ for upkeep of its head quarter building at applicable rates as these services are not covered under the scope of entry at Sr. No. 3A of the notification No. 12/2017-CTR dated 28.06.2017.

vi) It is clarified that DDA cannot be treated as local authority under GST law.

vii) The payment of GST on Reverse Charge (RCM) basis on renting of immovable property other than residential dwelling (commercial property) by unregistered person to registered person under composition levy is hereby regularized for the period from 10.10.2024 to 15.01.2025 on 'as is where is' basis

viii) The GST Council, in its 54th meeting, recommended to exempt the supply of services related to metering equipment rental, testing for meters/transformer/capacitors etc., electricity connection release, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers. Consequently, Sr. No. 25A was inserted in Notification No. 12/2017-CTR dated 28.06.2017 vide Notification No. 08/2024-CTR dated 08.10.2024, effective from 10.10.2024.

In its 55th meeting, the GST Council recommended that the entry at Sr. No. 25 and 25A may be aligned and the same has been brought into effect vide notification No. 6/2025-CTR dated 16.01.2025. Accordingly, these incidental or ancillary services to the supply of transmission or distribution of electricity supplied by transmission or distribution utilities are now covered under the said exemption entry.

The payment of GST on certain incidental or ancillary services to the supply of transmission or distribution of electricity, supplied by an electricity transmission or distribution utility is regularized for the period 10.10.2024 to 15.01.2025, on 'as is where is' basis.

ii) The payment of GST on services supplied by Goethe Institute/Max Mueller Bhawans is hereby regularized for the period from 01.07.2017 to 31.03.2023 on 'as is where is' basis.

➡ **Circular No. 246/03/2025-GST dated 30.01.2025 regarding clarifications regarding applicability of late fee for delay in furnishing of FORM GSTR-9C**

The Central Government vide the said Circular clarified the applicability of late fees under Section 47(2) of the CGST Act for delays in filing the complete annual return, which includes both FORM GSTR-9 and FORM GSTR-9C, where applicable. The Circular clarifies that late fees are not levied separately for delays in filing GSTR-9 and GSTR-9C; instead, they are computed based on the delay in furnishing the complete annual return.

In cases where FORM GSTR-9C is not required, the late fee is calculated from the due date of furnishing of FORM GSTR-9 till the date of furnishing of complete annual return. However, when FORM GSTR-9C is required, the filing is considered complete only when both forms are submitted. The late fee is then calculated from the date of furnishing of FORM GSTR-9, if FORM GSTR-9C is furnished along with FORM GSTR-9 and the date of furnishing of FORM GSTR-9C, if FORM GSTR-9C is furnished subsequent to furnishing of FORM GSTR-9.

Additionally, the Circular provides relief through Notification No. 08/2025-Central Tax dated 23.01.2025, waiving late fees exceeding the specified rate under Section 47(2) for financial years up to FY 2022-23, provided FORM GSTR-9C is furnished on or before March 31, 2025. For taxpayers who comply within this timeline, no additional late fees will be applicable. The Circular also clarifies that no refunds will be granted for any late fees already paid.

Instructions/Guidelines

➡ **Instruction No. 01/2025-GST dated 13.01.2025 regarding guidelines for arrest and bail in relation to offences punishable under the CGST Act, 2017**

The Hon'ble Delhi High Court, in Kshitij Ghildiyal vs. Director General of GST Intelligence, Delhi [W.P. (CRL) No. 3770/2024] dated 16.12.2024, has ruled that the grounds of arrest must be communicated in writing to the arrested person. The Hon'ble Delhi High Court has relied on Hon'ble Supreme Court's rulings in Pankaj Bansal vs. Union of India (03.10.2023) and Prabir Purkayastha vs. State (NCT of Delhi) (15.05.2024).

The Hon'ble Supreme Court, in Prabir Purkayastha, has clarified the distinction between "reasons for arrest" and "grounds of arrest." While the 'reasons for arrest' as indicated in the arrest memo are purely formal parameters, (viz., to prevent the accused person from committing any further offence; or proper investigation of the offence etc.). These reasons would commonly apply to any person arrested on charge of crime whereas the 'grounds of arrest' would be required to contain all such details in hand of the Investigating Officer which necessitated the arrest of the accused. Simultaneously, the grounds of arrest informed in writing must convey to the arrested accused all basic facts on which he was being arrested so as to provide him an opportunity of defending himself against custodial remand and to seek bail. Thus, the 'grounds of arrest' would invariably be personal to the accused and cannot be equated with the 'reasons of arrest' which are general in nature.

In compliance with this ruling, Para 4.2.1 of Instruction No. 02/2022-23 GST (Investigation) dated 17.08.2022 has been amended as follows:

Para 4.2.1 -The grounds of arrest must be explained to the arrested person and also furnished to

him in writing as an Annexure to the Arrest Memo. Acknowledgement of the same should be taken from the arrested person at the time of service of the Arrest Memo.

➡ **F. No. 190341/12/2025-TRU dated 31.01.2025 regarding information received from Ministry of Civil Aviation (MoCA) with respect to Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue**

The Ministry of Civil Aviation (MoCA) has provided information regarding Gazette Notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024, which exempts the import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration was exempted subject to certain conditions:

- GST at applicable rates is paid by the establishment of the foreign airline company in India on transport of goods and passengers as may be applicable;
- MoCA certifies that the establishment of the foreign company in India is that of an airline company which has been designated by the foreign government under the applicable bilateral air services agreement with India
- MoCA certifies that on a reciprocal basis, designated Indian airlines are not subject to levy of similar taxes by whatever name called for the same services appearing under the entry, by the Government of the country designating the foreign airline company

MoCA has provided a list of designated airlines operating in India as per the Winter 2024-25 schedule and shared comments from Indian carriers like Air India, IndiGo, and Akasa Air with respect to third condition. The O.M. and relevant annexures have been uploaded to the CBIC website for further reference by the field formations.

GST Portal Updates

➡ **Gross and Net GST revenue collections for the month of December, 2024**

Gross and Net GST revenue collections for the month of December, 2024 and the same is given below.

(https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_dec_2024.pdf)

[*Portal update on 01.01.2025*](#)

➡ **Advisory on extension of e-way bills expired on 31st December, 2024**

The technical challenges encountered in the e-way bill generation process have been resolved, and the portal is now functioning smoothly. In connection with the technical issues faced earlier, the following facilitation measures have been put in place:

➡ **Extension of expired e-way bills**

e-way bills expiring on 31st December, 2024 can now be extended until midnight on 1st January, 2025 via the "Extend EWB" facility on the portal.

➡ Generation of e-way bills for goods moved during the glitch

Taxpayers and transporters who moved goods on 31st December 2024 without an e-way bill due to the glitch are advised to generate the necessary e-way bills on 1st January 2025 using the existing facility on the portal.

The detailed guidelines are available at the link provided below.

[*Portal update on 01.01.2025*](#)

➡ Enabling filing of Application for Rectification as per Notification No. 22/2024-CT, dated. 08.10.2024

A functionality has been made available on the Portal for taxpayers to file an application for rectification of such orders issued under section 73/74. It can be filed post login, by navigating Services > User Services > My Applications, selecting "Application for rectification of order" in the Application Type field, and clicking on the NEW APPLICATION button. A hyperlink has also been provided on the Portal to download the proforma in Annexure A in word format, required to be uploaded after entering details of the demand order of the ITC wrongly availed on account of contravention of sub-section (4) of section 16 of the CGST Act, now eligible as per sub-section (5) and/or (6) of section 16 of the CGST Act, while filing the application for rectification.

Please click on:

https://tutorial.gst.gov.in/downloads/news/step_by_step_process_filing_rectification_application.pdf

to view detailed step by step process on filing of rectification application.

[*Portal update on 07.01.2025*](#)

➡ Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Rajasthan

- GSTN vide this advisory has informed the taxpayers about the recent developments concerning the application process of the GST registration. They have listed some key points to be kept in mind during the registration process.
- The above-said functionality has been developed by GSTN. It has been rolled out in Rajasthan on 07.01.2025. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application. The detailed guidelines are available at the link provided below.

[*Portal update on 08.01.2025*](#)

➡ Advisory on Extension of Due Date w.r.t GSTR 1 and GSTR 3B

Due Date for filling of GSTR-1 and GSTR-3B have been extended by two days. For details refer to Notification No. 01/2025 – (CT) dated 10.01.2025 and Notification No. 02/2025 – (CT) dated 10.01.2025 issued by CBIC.

[*Portal update on 10.01.2025*](#)

➡ **Generation Date for Draft GSTR 2B for December, 2024**

In light of the extended due dates for filing GSTR-1 and GSTR-3B returns for the month of December, 2024 (Quarter Oct-Dec 2024) as per Notifications No. 01/2025 and 02/2025 dated 10.01.2025, the Draft GSTR-2B for the month of December, 2024 (Quarter Oct-Dec 2024) will now be generated on 16.01.2025 in accordance with the rule 60 of CGST Rules, 2017.

It is reminded that taxpayers can recompute Draft GSTR-2B if any action is taken in IMS after the generation of the same GSTR-2B on or after 16.01.2025.

[Portal update on 14.01.2025](#)

➡ **Advisory for waiver Scheme under Section 128A**

It is informed that both Forms GST SPL 01 and GST SPL 02 are available in the GST portal and the taxpayers are advised to file applications under waiver scheme.

One of the eligible conditions for filing application under waiver scheme is to withdraw the appeal applications filed against the demand order/notice/statement for which waiver application is to be submitted. In this regard, it is informed that for the appeal applications (APL 01) filed before First Appellate authority, withdrawal option is already available in the GST portal. However, for the appeal applications (APL 01) filed before 21.03.2023, withdrawal option is not available in GST portal. For such cases, the taxpayers are advised to submit their request for withdrawal of appeal applications to the concerned Appellate Authority. The Appellate authority will forward such requests to GSTN through State Nodal officer for withdrawal of such appeal applications (i.e. filed before 21.03.2023 and not disposed off) from backend.

Difficulty if any faced by the taxpayers may be reported to <https://selfservice.gstsystem.in> by raising a ticket under category "Issues related to Waiver Scheme"

[Portal update on 14.01.2025](#)

➡ **Implementation of mandatory mentioning of HSN codes in GSTR-1 & GSTR 1A**

After successful implementation of Phase-I & Phase-II now Phase-III regarding Table 12 of GSTR-1 & 1A is being implemented, from return period February 2025. In this phase manual entry of HSN has been replaced by choosing correct HSN from given Drop down. Also, Table-12 has been bifurcated into two tabs namely B2B and B2C, to report these supplies separately. Further, validation regarding values of the supplies and tax amounts involved in the same, have also been introduced for both the tabs of Table-12. However in initial period these validations have been kept in warning mode only, which means failing the validation will not be a blocker for filling of GSTR-1& 1A. To view the detailed advisory please click here.

[Portal update on 22.01.2025](#)

➡ **Advisory on business continuity for e-Invoice and e-Waybill Systems**

The advisory is issued to highlight the alternate mechanisms and business continuity plans available for both the e-Invoice and e-Waybill systems.

If taxpayers have not integrated these alternate mechanisms into your existing systems or are not currently utilising them, GSTN has suggested coordinating with your system integrators, IRPs, ERPs, GSPs, or ASPs to enable these redundancies. This would ensure that these mechanisms are fully operational and accessible when needed.

To view the detailed advisory please [click here](#).

[Portal update on 24.01.2025](#)

➡ **Advisory on the Introduction of E-Way Bill (EWB) for Gold in Kerala State**

A new option for generating E-Way Bills (EWB) for gold has been introduced in the EWB system, effective from 20.01.2025. This feature has been made available to facilitate taxpayers in Kerala State to generate EWB for goods classified under Chapter 71, excluding Imitation Jewellery, for intrastate movement, in compliance with the notification issued by the Government of Kerala.

To view the detailed advisory please [click here](#)

[Portal update on 27.01.2025](#)

➡ **Hard - Locking of auto-populated liability in GSTR-3B**

Please refer to the advisory dated October 17, 2024, regarding the restricting the editing of auto-populated liability in GSTR-3B from the January, 2025 tax period.

However, various requests have been received from the trade seeking time for the same. Therefore, the decision of making non-editable of auto-populated liability in GSTR-3B is currently not being implemented from January tax period, on the GST Portal.

It may be noted that the above change will be introduced soon and trade will be informed accordingly. Taxpayers are encouraged to prepare for the said change.

[Portal update on 27.01.2025](#)

➡ **Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Tamil Nadu and Himachal Pradesh**

GSTN vide this advisory has informed the taxpayers about the recent developments concerning the application process of the GST registration. They have listed some key points to be kept in mind during the registration process.

The above-said functionality has been developed by GSTN. It has been rolled out in Tamil Nadu and Himachal Pradesh on 28.01.2025. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application. The detailed guidelines are available at the link provided below.

[Portal update on 28.01.2025](#)

Best Practices/Outreach Programmes across India

➡ **Alwar CGST Commissioner Sumit Yadav Reviews Revenue, Launches Phase IV of 'Pahal' Campaign in Sikar**



On 20.12.2024, CGST Alwar Commissioner Sumit Yadav held a review meeting in Sikar, discussing revenue, key work areas, taxpayer issue resolution, and behavioral changes under Mission Karmyogi.



He also launched the fourth phase of the Pahal campaign, engaging with trade and tax professionals across Sikar division to enhance communication, coordination, and cooperation

In-House Activity

Visit of IDAS Probationers to GST Council Secretariat



As part of their training programme, 17 IDAS Probationers of the DT-2023 batch visited the GST Council Secretariat on 31.01.2025. During the visit, the Additional Secretary, GST Council Secretariat, provided insights into its functions and key aspects of GST administration. This was followed by an interactive Q&A session on GST, aimed at enhancing the probationers' understanding of tax policy and administration.



In the picture left: IDAS Probationers of the DT-2023 batch felicitating the Additional Secretary, GSTCS, as a token of appreciation for the insightful training session. left to right: Sh. Pankaj Rajput (CSE-2022); Sh. Anil Kumar, Dy. Secretary, GSTCS; B. Sumidaa Devi, Joint Secretary, GSTCS; Ms. Neha Goyal (CSE-2022); Sh. Pankaj Kumar Singh, Additional Secretary, GSTCS; Sh. Shubham Kumar Sharma (CSE-2021); Sh. MD Burhan Zaman (CSE-2022); Sh. Manmohan Singh, Sr. Accounts Officer, Controller General of Defence Accounts (Training Division); Ms. Shaifali Singh, Director, GSTCS

➡ ***Pendente Lite***

The legal maxim pendente lite is derived from Latin, meaning “during the litigation” or “while the suit is pending.” This principle ensures that neither party takes any action that could affect the subject matter of the dispute while the case is still under consideration by the court. It is primarily applied to prevent injustice, maintain status quo, and protect the rights of the parties involved until a final decision is reached.

Courts often invoke this principle to issue temporary orders, such as pendente lite injunctions, which restrict actions like property transfers, asset disposal, or contractual modifications. In matrimonial disputes, interim maintenance under Section 24 of the Hindu Marriage Act, 1955, is granted to support a financially dependent spouse during the proceedings. Similarly, in corporate and property disputes, courts may freeze assets or restrict ownership transfers to prevent undue advantage or manipulation. The principle is codified in Section 52 of the Transfer of Property Act, 1882, which prohibits the transfer of disputed property during litigation unless permitted by the court.

However, exceptions exist where transactions may proceed with judicial approval, statutory provisions, or mutual consent of the parties. By preventing premature or prejudicial actions, the doctrine of pendente lite upholds judicial fairness, protects the rights of litigants, and ensures that legal proceedings are not rendered ineffective.

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