

# GST NEWSLETTER



## GST Council Secretariat, New Delhi

Issue-72, March, 2025



## Goods and Services Tax Council







## MESSAGE

As we move into the new financial year, there are important updates in the Goods and Services Tax (GST) framework that will come into effect from April 1, 2025. The Government has introduced mandatory Multi-Factor Authentication (MFA) for all GST taxpayers using the e-invoice and e-way bill systems to ensure enhanced security. Additionally, Input Service Distributor (ISD) registration is now mandatory for businesses with multiple GST registrations under a single PAN. Changes to the GSTR-7 and GSTR-8 will ensure more detailed transaction reporting and better compliance. Another significant update is the extension of the 30 day e-invoice reporting requirement to businesses with an Annual Aggregate Turnover (AATO) above ₹10 crores, emphasizing the importance of timely and accurate reporting.

Furthermore, important amendments to Rule 164 of the CGST Rules, 2017 bring clarity to tax payment procedures and appeal processes for waivers of interest or penalties for demands raised under Section 73 of the CGST Act, 2017 from July 1, 2017, to March 31, 2020. Taxpayers who have made payments through GSTR-3B prior to November 1, 2024, will be eligible for specific benefits under Section 128A, while those after this date will need to follow prescribed payment methods. Additionally, taxpayers may notify the Appellate Authority or Appellate Tribunal if they choose not to pursue appeals for the periods mentioned under Section 128A, instead of withdrawing them.

On the revenue front, GST collections for March 2025 grew by 9.9% year-on-year to ₹1.96 lakh crore. For the financial year 2024-25, total refunds increased by 16.4%, while gross GST collections grew at a rate of 9.4%. These updates underline the Government's commitment to simplifying operations, improving tax governance, and securing a digital-first future.

*Warm Regards*

**Pankaj Kumar Singh,**  
Additional Secretary

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## Notifications

### ➡ Notification No. 10/2025 - Central Tax dated 13.03.2025 seeks to amend Notification No. 02/2017-Central Tax

The Central Government vide the said Notification has substituted various entries of the territorial jurisdiction of Principal Commissioner/Commissioner of Central Tax in Notification No. 02/2017 - Central Tax. It substituted the districts for Alwar, Chennai Outer, Jaipur, Jodhpur, Madurai, Tiruchirapalli, and Udaipur. The substitution involves additions, exclusions, and modifications to the districts and areas under their purview.

### ➡ Notification No. 11/2025 - Central Tax dated 27.03.2025 seeks to notify Central Goods and Services Tax (Second Amendment) Rules 2025

The Central Government vide the said Notification has introduced amendments to Rule 164 of the CGST Rules, 2017. These amendments provide clarity on payment requirements and appeal procedures for taxpayers seeking benefits of Section 128A of the CGST Act, 2017.

The amendment to Rule 164(4) states that taxpayers are required to make payments only for the specified period applicable for Section 128A of the Act, i.e., July 2017 - March 2018, FY 2018- 19, and 2019-20, for demands raised under Section 73. Additionally, an explanation has been inserted stating that no refund shall be available for tax, interest, and penalty already discharged for the entire period, prior to the commencement of these rules, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.

Further, the amendment to Rule 164(7), the proviso has been inserted, which clearly state that where the notice or statement or order mentioned in sub-section(1) of section 128A of the CGST Act includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper. Furthermore, as per the explanation, and same would be considered as withdrawal of appeal for the purpose stated under sub-clause (3) of Section 128A, for the period of 01.07.2017 to 31.03.2020.

## Circulars

### ➡ Circular No. 248/05/2025-GST dated 27.03.2025 regarding various issues related to availment of benefit of Section 128A of the CGST Act, 2017

Based on the recommendations of the GST Council in its 53rd and 54th meetings, Section 128A has been inserted in the CGST Act, 2017, along with Rule 164 in the CGST Rules, 2017, effective from 01.11.2024. These provisions provide for the waiver of interest or penalty or both relating to demands raised under Section 73 of the Act for the period from 01.07.2017 to 31.03.2020. Circular No. 238/32/2024-GST dated 15.10.2024 was also issued to provide further clarification.

The Central Government vide the said Circular has clarified that:

i. taxpayer who has made the payment through FORM GSTR-3B before the date of coming into force of section 128A i.e 01.11.2024, are eligible to avail the benefit under the said section.



However, any taxpayer who intends to avail the benefit of the said provision on or after the said section comes into force, i.e. 01.11.2024 shall be required to make payments necessarily through the modes as prescribed under rule 164 of the CGST Rules. Therefore, it is clarified that the cases where the payment of tax has been made through FORM GSTR 3B prior to the issuance of demand notice and/or adjudication order before the date 01.11.2024, shall also be eligible for benefit under section 128A of the CGST Act, subject to verification by the proper officer.

ii. in cases where the notice/statement or order etc. pertains to the period partially covered under Section 128A and partially beyond the said period, Rule 164 (4) and proviso to Rule 164 (7) have been amended to allow the taxpayer to file an application under FORM SPL-01 or FORM SPL-02 after making payment of his tax liability for the periods covered under section 128A. The taxpayer after filing FORM SPL-01 or FORM SPL-02 shall intimate the appellate authority or Tribunal his intent to avail the benefit of Section 128A and that he does not intend to pursue the appeal for the period covered under the said Section

i.e. FY 2017-18 to 2019-20. The Appellate Authority or Appellate Tribunal shall after taking note of the said request, pass appropriate order for the period other than that mentioned in the said sub-section. Clarification issued in point 6 of the Table at Para 4 of Circular No. 238/32/2024-GST dated 15.11.2024 stands withdrawn.

## GST Portal Updates

### ➡ Advisory for Issue in Filing Applications (SPL 01/SPL 02) under Waiver Scheme

Grievances were raised by taxpayers regarding difficulties faced while filing the waiver applications. GSTN has recently issued an advisory stating that its team is working to resolve the following grievances faced by taxpayers:

- i. Order number is not available in dropdown for selection in SPL 02.
- ii. Order details are not getting auto populated after selection of a particular order in SPL 02.
- iii. Payment details are not getting auto populated in Table 4 of SPL 02.
- iv. After filing the SPL 02 for a demand order, the taxpayer is not able to make payment using "Payment towards Demand" for that order. Also, taxpayer is not able to adjust the amount paid through DRC 03, against the same demand order, using DRC 03A.
- v. Not able to withdraw the Appeal applications (APL 01) filed before First Appellate authority against a particular order.

It is also clarified that the last date to file waiver applications is not 31.03.2025. As per Rule 164(6) of CGST Rules, 2017, the taxpayers have to file waiver applications within a period of three months from the notified date. Therefore, the taxpayers can file waiver applications in SPL 01/02 till 30.06.2025.

However, as per Notification 21/2024-CT dated 8.10.2024, the due date for payment of tax payable for availing waiver scheme is 31.03.2025. Therefore, the taxpayers are advised to pay the requisite amount within due date using "Payment Towards Demand" functionality in GST portal.

In case any difficulty is faced in using the said functionality, then the taxpayers are advised to make a Voluntary Payment using Form DRC-03 under category 'Others'. After completing the payment, they can submit the Form DRC-03A to link the payment made in DRC-03 with the relevant demand order.

If Payment details are not auto populated in Table 4 of SPL 02, it is advised to verify the same in electronic liability ledger on GST portal. Then the taxpayer can proceed for filing waiver application. The navigation path to access the electronic liability ledger is *Login>> Services>> Ledgers>> Electronic Liability Register*. GSTN has advised the taxpayers to make the payment on or before 31.03.2025 and file the waiver application on or before 30.06.2025. For any other issues faced, the taxpayers are advised to raise grievance ticket immediately so that issue can be resolved.

*Portal update on 21.03.2025*

### ➡ **Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Uttar 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 Uttar Pradesh on 15.03.2025. 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 16.03.2025*

### ➡ **Advisory on Enhancements in Biometric Functionality - Allowing Directors to Opt for Biometric Authentication in Their Home State**

New GST applicants opting for Aadhaar authentication are required to undergo the process either through OTP verification or Biometric Authentication at a designated GST Suvidha Kendra (GSK), based on system-driven data analysis. GSTN provides a slot booking facility with the link in the intimation email sent to the applicant.

GSTN has now also introduced an additional facility allowing certain Promoters/Directors to complete their Biometric Authentication at any GSK in their Home State. This facility applies to individuals listed in the Promoter/Partner tab for the following types of businesses:

- Public Limited Company
- Private Limited Company
- Unlimited Company
- Foreign Company

#### **Key Points:**

- If selected for Biometric Authentication, an intimation email will be sent.
- Eligible Promoters/Directors will be given an option to select any GSK in their Home State via the email link. It is a one-time facility and cannot be changed once selected. Promoters/Directors are advised to choose their GSK carefully.



iii. This facility is available in 33 States/UTs and will soon extend to the remaining States i.e. Uttar Pradesh, Assam, and Sikkim. Such Promoters/Directors whose Home State is other than Uttar Pradesh, Assam, or Sikkim can opt for any GSK in their Home State.

iv. Upon selection, an email confirmation with a slot booking link will be sent.

v. Using the provided link, the Promoter/Director can book a slot at their convenience, subject to availability at the chosen GSK.

vi. The required photo capture and Biometric Authentication process will be completed at the selected GSK in the Home State.

viii. If a Promoter/Director has already completed the biometric process, they will not be required to undergo it again. vi. If the Promoter/Director and the Primary Authorized Signatory (PAS) are the same person, the Home-State GSK selection option will not be available. The PAS must visit the designated jurisdictional GSK for the required process, including document verification.

ix. To ensure a smooth process, it is advised that the Promoter/Director completes Biometric Authentication before the Primary Authorized Signatory visits the GSK.

x. Opting for Biometric Authentication at a GSK in the home state is not mandatory. Promoters/Directors can visit their designated jurisdictional GSK if preferred.

*Portal update on 03.03.2025*

### ➡ **Gross and Net GST revenue collections for the month of Feb, 2025**

Gross and Net GST revenue collections for the month of February, 2025 and the same is given below.

[https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_data\\_for\\_publishing\\_feb%202025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_feb%202025.pdf)

*Portal update on 01.03.2025*

## BestPractices/Outreach Programmes acrossIndia

### ➡ **CGST Delhi East Commissionerate encourages greater compliance and awareness among unregistered manufacturers and traders during GST Registration Campaign 2025**

The Central Goods and Services Tax (CGST) Delhi East Commissionerate successfully launched its GST Registration Campaign on 21st-22nd March, 2025, with the aim of encouraging greater registration and compliance under the Goods and Services Tax (GST) regime.



This initiative sought to engage unregistered manufacturers and traders in falling under the jurisdiction of CGST Delhi East to help them understand the importance of registering with the GST Department and complying with the provisions of the law, like:

- i. Hallan Chowk, Old Seelampur
- ii. Gole Baithak, Old Seelampur
- iii. Jacket Market of Jaffrabad and
- iv. Subhash Road, Gandhi Nagar  
New Seelampur

GST Helpdesks were set up at the above locations to address queries and help in the GST registration process.



This initiative received a warm and encouraging response from the local trade community, many of whom were previously unregistered, often conducting their transactions primarily in cash, which has a negative impact on the Indian economy.

Over the course of the campaign, more than 2,000 queries from traders were addressed by GST officers, who provided valuable assistance with the registration process. The drive proved to be a success, with a significant number of unregistered traders coming forward to voluntarily register their businesses under GST, with more than 100 registration applications being generated on spot after following due process.

As part of the outreach efforts, 200 students from reputed Universities were invited to be GST Ambassadors to create awareness for the two-day campaign. These volunteers/GST Ambassadors were closely monitored and guided by a large team of GST officers comprised of 10 Assistant Commissioner/Deputy Commissioners and more than 80 officials.







The students actively participated in spreading awareness about GST provisions and assisted traders by going shop-to-shop to brief them about the process and benefits. The students went for door-to-door campaigning and helped conduct survey through aid of pre-decided questionnaire. Standard script was prepared and the student's academic knowledge of Sales/Marketing/Market Survey was leveraged to generate leads for GST officers to follow up later.





They distributed 7,500 pamphlets published in Hindi and Urdu, highlighting the provisions of GST Registration.



A public announcement system, skits, street plays, mohalla campaigns at different locations were also organised by National School of Drama (NSD) team so that the people are made aware of the importance of payment of tax to the government as well as consequences of non-payment of tax.





The successful execution of this campaign marks a crucial step in increasing GST registration among the unorganised sectors, thereby improving compliance and contributing to the overall growth and stability of the Indian economy.

The CGST Delhi East Commissionerate remains committed to continuing such initiatives and ensuring that all sectors of trade are brought into the formal economy, fostering greater transparency, accountability, and economic growth.

The GST registration campaign was carried out under the overall guidance of Shri Pawan Kumar, Commissioner of CGST Delhi East and Shri Paras Shankhla, Additional Commissioner and executed under close supervision of Shri Jyotiraditya, Additional Commissioner along with the GST officials, including, Smt. Anu Joshy, Deputy Commissioner, Shri Mingma Sherpa, Deputy Commissioner, Shri Anshuman Yadav, Assistant Commissioner, Shri K.K. Singh, Assistant Commissioner, Shri Maujood Siddique, Assistant Commissioner, Shri O.P. Meena, Assistant Commissioner and Ms. Akshita Srivastava, Assistant Commissioner.

The campaign culminated in a closing ceremony presided over by Shri Mahesh Kumar Rustogi, Director General, Directorate General of Taxpayer Services (DGTS), with an address the student volunteers, trade associations and civic society organisations along with the team of officers and officials.



Shri Rustogi highlighted the importance of formalisation of economy in achieving the target of \$5 trillion economy and also enthused the audience to carry on this exercise and wished for a future wherein such campaigns transcend the boundaries of Delhi East CGST to other divisions and finally throughout the country.



*Source: PIB release dated 23.03.2025*

## Welcome



**In the Picture above:** Sh. Pankaj Kumar Singh, Additional Secretary extending a warm welcome to Sh. Devi Prasad Misra, Joint Secretary

We extend a warm and hearty welcome to Sh. Devi Prasad Misra on his joining as Joint Secretary, GSTCS. With his distinguished experience at the Economic Advisory Council to the Prime Minister (EAC-PM) previously, we eagerly look forward to his visionary leadership and impactful contributions in advancing the goals of GSTCS.

## Farewell



**In the Picture above:** Sh. Pankaj Kumar Singh, Additional Secretary & Sh. Devi Prasad Misra, Joint Secretary felicitating Sh. Vineet Kumar, Superintendent (GSTCS)

We extend our heartfelt best wishes to Sh. Vineet Kumar, Superintendent (GSTCS), on his new role as Deputy Registrar at GSTAT Bhopal. His unwavering dedication and invaluable contributions have been deeply appreciated. We wish him continued success and excellence in all his future endeavors.



➡ ***Ex injuria jus non oritur***

The Latin maxim 'Ex injuria jus non oritur' means 'No right arises from an unlawful act'. It is a fundamental legal principle that prevents individuals or entities from gaining legal rights or benefits from their own wrongful, illegal, or unjust actions. This doctrine ensures that laws are not misused to legitimize unlawful conduct.

In international law, this principle is often applied to territorial acquisitions. A State cannot claim legal sovereignty over land obtained through aggression or unlawful means. Similarly, in contract law, illegal agreements, such as contracts for smuggling or other criminal activities, are unenforceable in courts. If an agreement is unlawful in its purpose or execution, the parties cannot seek legal remedies based on it.

However, there are exceptions. In cases of necessity or self-defense, certain unlawful acts may be excused to prevent greater harm. Additionally, in contract disputes, courts may intervene under the *pari delicto* exception, protecting a less guilty party in cases of unequal wrongdoing. This ensures that law is not misused to legitimize misconduct while allowing limited relief in exceptional circumstances.

In the case of *Devendra Kumar vs. State of Uttaranchal and Ors.* (AIR 2013 SC 3325), the apex court applied the legal maxim 'Ex Injuria Jus Non Oritur', ruling that no rights can arise from wrongful acts. The appellant suppressed material facts about his involvement in a criminal case during recruitment, constituting moral turpitude. Since his employment was obtained through misrepresentation, the court held that he could not claim any legal protection or challenge his termination. His employment was voidable at the employer's discretion, and his claim was dismissed accordingly.

Printed & Published by  
GST COUNCIL SECRETARIAT

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