

MESSAGE



The Fourth National Coordination Meeting of State and Central Tax Administrations on 10th November, 2025 marked a major step in strengthening cooperative tax governance. The meeting undertook a broad review of administrative performance, noting steady progress in several compliance-related areas and identifying procedural matters that merit further streamlining. States shared innovative practices such as Maharashtra's PRAISE system for real-time administrative monitoring and Odisha's data-driven approach to arrear recovery and evasion detection, reinforcing the value of collaborative learning between Centre and States.

Important reforms in taxpayer facilitation continue to strengthen the GST ecosystem. The Invoice Management System (IMS) has been enhanced to include a new "Import of Goods" section from the October 2025 tax period, enabling taxpayers to view and act on individual Bills of Entry, including SEZ imports. This enhancement marks another step toward a more integrated and efficient compliance framework.

Equally significant is the rollout of the simplified GST registration scheme from November 1, 2025, providing automatic, system-driven approvals within three working days for small and low-risk applicants—benefiting nearly 96% of new registrants. Gross GST collections in October 2025 stood at ₹1,95,936 crore, reflecting a year-on-year rise of 4.6% and reflecting the continued strength of the GST revenue ecosystem.

In line with the guidance recently delivered by the Hon'ble Finance Minister, it remains imperative that field formations sustain the momentum of these next-generation reforms — ensuring technology-led, friction-free processes, responsive GST Seva Kendras, and firm, protocol-based enforcement that supports honest taxpayers while strengthening trust in the GST administration.



Pankaj Kumar Singh
Additional Secretary

Notification No. 17/2025 – Central Tax dated 18.10.2025 issued to extend date of filing GSTR-3B

The Central Government vide this Notification has extended the due date for filing Form GSTR-3B till 25th October 2025. The extension applies to registered taxpayers as specified under Section 39 (1) for the month of September, 2025 and under proviso to Section 39 (1) for the quarter of July–September, 2025.

Notification No. 18/2025 – Central Tax dated 31.10.2025 issued to notify the Central Goods and Services Tax (Fourth Amendment) Rules, 2025

The Central Government vide this Notification has notified the Central Goods and Services Tax (Fourth Amendment) Rules, 2025, introducing a faster, tech-enabled, and simplified GST registration process, effective from November 1, 2025.

Key Amendments Introduced:

1. New Rule 9A: Registration to be granted electronically within 3 working days based on data analysis and risk parameters. Applies to applicants under Rules 8, 12, and 17.
2. Amendment to Rule 10: Provisions of Rule 10 (e.g., issuance of registration certificate) will also apply to registrations granted under Rule 9A and Rule 14A.
3. New Rule 14A:
 - Simplified Registration for Small Taxpayers: Option for taxpayers with monthly output tax liability $\leq$ ₹2.5 lakh (on B2B supplies) to obtain registration electronically.
 - Aadhaar authentication is mandatory.
 - After successful Aadhaar authentication, registration will be granted electronically by the common portal within three

working days.

- Only one registration per PAN within the same State/UT under this Rule.
- Facility to withdraw from the option availed under sub-rule (1) through Form
- GST REG-32, with officer approval via
- Form GST REG-33.
- New and Revised Forms Introduced: Form GST REG-01 updated with new option for Rule 14A, Forms GST REG-02 to REG-05 updated to include Rule 14A.
- New Forms introduced: REG-32 – Application for Withdrawal under Rule 14A and REG-33 – Order of Withdrawal.

Notification No. 18/2025 – Central Tax Rate dated 24.10.2025 issued to amend Notification No. 26/2018 - Central Tax(Rate) dated 31.12.2018

The Central Government vide this Notification has amended Notification No. 26/2018–Central Tax (Rate). The amendment substitutes Clause (c) in the Explanation to update the definition of “Nominated Agency”, effective from November 1, 2025.

As per the new provision, “Nominated Agency” means entities mentioned in Lists 13, 14, and 15 appended to Table I of Customs Notification No. 45/2025–Customs, dated October 24, 2025.

[Similar changes made in UTGST vide **Notification No. 18/2025-UTR dated 24.10.2025** and IGST vide **Notification No. 18/2025-ITR dated 24.10.2025.**]

CIRCULARS

Circular No. 253/10/2025-GST dated 01.10.2025 issued regarding withdrawal of circular No. 212/6/2024-GST

The Central Government, vide this Circular has withdrawn Circular No. 212/6/2024-GST dated 26.06.2024, which provided clarifications regarding the mechanism for furnishing evidence of compliance with the conditions under Section 15(3)(b)(ii) of the CGST Act, 2017. In order to ensure uniformity in implementation across field formations, the Board, exercising powers under Section 168(1) of the CGST Act, has stated that the procedure prescribed in the earlier circular for providing such evidence shall no longer be required.

Circular No. 254/11/2025-GST dated 27.10.2025 issued regarding Assigning proper officer under section 74A, section 75(2) and section 122 of the Central Goods and Services Tax Act, 2017

The Central Government, vide this Circular has assigned proper officers under Sections 74A, 75(2), and 122 of the CGST Act, 2017, and Rule 142(1A) of the CGST Rules, 2017. These provisions relate to determination of tax not paid or short paid or erroneously refunded or input tax credit availed or utilised for any reason for the FY 2024-25 onwards, re-determination where fraud or any wilful-misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, penalties for certain offences, and issuance of a communication in FORM GST DRC-01A before issuance of any SCN under section 73/74/74A of the CGST Act, 2017.

In exercise of the powers under Section 2(91) of the CGST Act read with Section 20 of the IGST Act and subject to sub-sections (1) and (2) of section 5 of the CGST Act, the

Superintendent, Deputy/Assistant Commissioner, and Additional/Joint Commissioner of Central Tax are designated as proper officers for the above provisions, based on the prescribed monetary limits.

For Sections 74A and 122 of the CGST Act, the monetary limits for issuance of SCN and passing of orders are as follows:

- **Superintendent of Central Tax:** upto ₹10 lakh (Central Tax, including cess) and upto ₹20 lakh (Integrated Tax / combined, including cess).
- **Deputy/Assistant Commissioner of Central Tax:** above ₹10 lakh and upto ₹1 crore (Central Tax, including cess), above ₹20 lakh and upto ₹2 crore (Integrated Tax / combined, including cess).
- **Additional/Joint Commissioner of Central Tax:** above ₹1 crore (Central Tax, including cess) without any limit; above ₹2 crore (Integrated Tax / combined, including cess) without any limit.

Where a SCN involves demand of both Central Tax and Integrated Tax (including cess), the proper officer shall be determined on the basis of the combined amount of Central Tax and Integrated Tax (including cess). Under Section 75(2), where an appellate authority, appellate tribunal or court holds that a notice issued under Section 74(1) is not sustainable, it is clarified that the proper officer for this purpose shall be the same officer who is the adjudicating authority for such show cause notice and he shall determine the tax payable deeming as if the notice were issued under Section 73(1).

It further clarifies the procedure relating to issuance of statements under section 73/74/74A for subsequent period after the SCN has been issued:

- the proper officer shall be determined on

the basis of the highest amount of tax involved across all periods;

- if the tax amount in a subsequent statement exceeds the monetary limit of the officer who issued the original notice, the statement shall be issued by the officer competent as per the prescribed monetary limits, a corrigendum shall be issued making the earlier show cause notice and statement (if any issued) answerable to the proper officer competent to adjudicate the statement with the higher amount of tax demanded;
- if the monetary limit does not change, the same officer shall issue the statement and he shall make the statement answerable to the same adjudication authority mentioned in the SCN issued earlier;
- determination of proper officer shall be based only on the amount of tax, excluding penalties.

INSTRUCTIONS

Instruction No. 06/2025-GST dated 03.10.2025 regarding provisional sanction of refund claims on the basis of identification and evaluation of risk by the system

The 56th GST Council meeting recommended an amendment to rule 91(2) of the CGST Rules, 2017 to allow 90% provisional refund based on system-driven identification and evaluation of risk. A proviso has also been inserted to enable the proper officer, in exceptional cases and with recorded reasons, to withhold provisional refund and undertake detailed scrutiny. Further, vide Notification No. 14/2025-Central Tax dated 17.09.2025, a category of registered persons has been notified under section 54(6) who shall not be granted provisional refund for zero-rated supplies.

Processing of refund applications:

- Proper officers must continue to process refund applications as per existing guidelines till issuance of FORM GST RFD-02 or RFD-03.
- Low-risk applications (as determined by the system) shall be taken into account and 90% of the refund amount claimed shall be sanctioned on provisional basis in such cases
- Once acknowledgement in FORM GST RFD-02 is issued, scrutiny is not required to be done for low risk refund applications for sanctioning of refund on provisional basis unless the said refund application is covered under the first proviso to rule 91(2) of the CGST Rules, 2017, whereby the officer, for reasons to be recorded in writing, may proceed with the examination of the application in accordance with the provisions of rule 92, instead of grant of refund on provisional basis.
- For refund applications, which are not categorised as “low-risk” by the system, refund shall not be sanctioned on provisional basis and in such cases, the proper officer shall proceed with detailed scrutiny of refund application and further action as per the extant guidelines.

The statutory conditions for grant of provisional refund, including non-eligibility of notified persons under section 54(6) and the requirement of non-prosecution under rule 91(1), shall continue to apply. Since no adjustment or withholding under section 54(10) and (11) can be made against provisionally sanctioned amounts, the proper officer may, instead of granting provisional refund, process and sanction the refund on final basis at the earliest. Provisional refund may also not be sanctioned where issues relating to any previous refund application are pending in appeal, covered by a show cause notice, or where the matter has not attained

finality.

The proviso to rule 91(2) is to be used sparingly and on a case-to-case basis, so that provisional refund is not denied merely on presumptive grounds or routine proceedings. Where the refund sanctioned provisionally is found to be in excess, the proper officer shall issue FORM GST RFD-08 under section 54 read with section 73/74/74A.

The amendment to rule 91(2) is effective from 01.10.2025, and the risk-based provisional refund system shall apply to all refund applications filed on or after this date. As an interim trade-facilitation measure, 90% of refund claimed on account of IDS may also be sanctioned on provisional basis for applications filed on or after 01.10.2025, in the same manner as zero-rated supplies. The functionality has been made available by GSTN.

GST PORTAL UPDATES

• **Advisory : Introduction of Import of Goods details in IMS**

The Invoice Management System (IMS) was introduced on the GST portal from the October, 2024 tax period. It enables recipient taxpayers to accept, reject, or keep pending their individual records uploaded by their suppliers through GSTR-1/1A/IFF. To further enhance the taxpayer convenience, a new section for "Import of Goods" has been introduced in IMS wherein the Bill of Entry (BoE) filed by the taxpayer for import of goods including import from SEZ, will be made available in the IMS for taking allowed action on individual BoE. This functionality will be available from October, 2025 period onwards.

GSTN has issued an advisory stating that if no action is taken on an individual BoE, it will be treated as deemed accepted and based on the action taken, the GST Portal will generate the draft GSTR 2B for the recipient on 14th of subsequent month. Please [click here](#) to read the detailed advisory on the new changes.

[Portal update on 30.10.2025](#)

• **Advisory to file pending returns before expiry of three years**

As notified under the Finance Act, 2023 and implemented from 01.10.2023 (Notification

No. 28/2023-CT), GST returns under Sections 37, 39, 44 and 52 shall not be allowed to be filed after the expiry of three years from their due dates. This covers GSTR-1/1A, GSTR-3B, GSTR-4, GSTR-5/5A, GSTR-6, GSTR-7, GSTR-8, GSTR-9/9C.

The GST portal will enforce this restriction from the November 2025 tax period, meaning returns whose due dates were three years ago or more will be barred from filing w.e.f 1st December, 2025.

The latest GST returns that will be barred from filing w.e.f 1st December 2025 are:

- GSTR-1 / IFF: Oct 2022
- GSTR-1 Quarterly: Jul-Sep 2022
- GSTR-3B: Oct 2022
- GSTR-3B Quarterly: Jul-Sep 2022
- GSTR-4: FY 2021-22
- GSTR-5/6/7/8: Oct 2022
- GSTR-9/9C: FY 2020-21

Taxpayers are advised to reconcile and file all pending returns immediately before they become permanently time-barred.

[Portal update on 29.10.2025](#)

• **Advisory on Introduction of "Pending" Option for Credit Notes and declaration of Reversal amount in IMS**

A new facility in the Invoice Management System (IMS) has been recently introduced

on the GST portal wherein the taxpayers are allowed to keep credit notes as "Pending" for one tax period. Further, the IMS functionality have also been enhanced providing a flexibility to the taxpayers to modify their ITC reversal on acceptance of such credit notes thereby resolving many business disputes. In this regard please [click here](#) to go through some FAQs for a better understanding on the new facility.

[Portal update on 17.10.2025](#)

- **FAQs on GSTR -9/9C for FY 2024-25**

GSTR- 9/9C is now available to taxpayers for filing. A list of Frequently Asked Question along with the response has been compiled and is intended to assist the Taxpayer in better understanding of various Tables of GSTR-9/9C and their key aspects - such as reporting of various values in Tables. FAQ can be accessed by [clicking here](#).

[Portal update on 16.10.2025](#)

- **Advisory for GSTR 9/9C for FY 2024-25**

GSTR-9/9C for FY 2024-25 has been enabled on the GST portal from 12th October, 2025. GSTN has advised to ensure that all returns (GSTR 1 and GSTR 3B) for FY 2024-25 are filed to enable Tile of GSTR-9/9C. Further, detailed FAQ for assisting the taxpayer in filing GSTR-9/9C has also been published.

[Portal update on 15.10.2025](#)

- **Advisory on IMS**

It has come to notice that some posts are circulating incorrect information regarding changes in GST return filing from October 1, 2025. GSTN has clarified the following:

I. No Change in Auto-Population of ITC: Input Tax Credit (ITC) will continue to

auto-populate from GSTR-2B to GSTR-3B without any manual intervention. The mechanism of auto-population remains unchanged due to the implementation of the Invoice Management System (IMS).

II. GSTR-2B Generation

- GSTR-2B will continue to be generated automatically on the 14th of every month, without any manual intervention by taxpayers or based on the actions taken by the taxpayers.
- Taxpayers can take actions in IMS even after generation of GSTR-2B till filing of GSTR-3B and can regenerate GSTR-2B accordingly, if required.

III. Credit Note Handling (Effective October 2025 period onward)

- Recipient taxpayers will have the option to keep a Credit Note or related document pending for a specified period.
- On acceptance of Credit Note or related document, the recipient will also have the flexibility to reduce ITC only to the extent of its availment by adjusting the reversal amount manually.

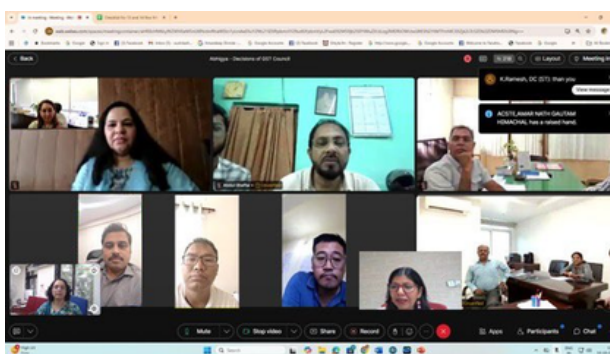
[Portal update on 08.10.2025](#)

- **Gross and Net GST revenue collections for the month of September, 2025**

Please click on the link below to view the gross and net GST revenue collections for the month of September, 2025.

https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_sep_2025.pdf

[Portal update on 01.10.2025](#)



Online Training on “Decisions of the GST Council” Conducted Under NACIN’s Abhigya Series

An online training session on “Decisions of the GST Council” under the Abhigya series of NACIN Mumbai was conducted on 15.10.2025. Dr. Shaifali G. Singh, Director, GST Council Secretariat, New Delhi, delivered the session, covering key highlights of the 56th GST Council Meeting, including changes in the GST rate structure across various sectors/goods, relevant notifications, and other important updates. The training was well received by the participants, with approximately 550 officers from Central and State GST attending the programme.

Taxpayer Interaction Session Held by DGTS in Chennai

A comprehensive taxpayer interaction session was conducted on 14.10.2025 by the Directorate General of Taxpayer Services (DGTS) in the CGST Chennai Zone. Chaired by the Principal DG, DGTS, along with senior officers of the Zone, the programme saw active participation from MSMEs, traders, tax practitioners and industry associations from Chennai Outer, North and South Commissionerates. A focused Q&A session enabled officers to address queries and clarify recent changes and compliance-related issues.

Grievance Redressal Committee Constituted in Mumbai West CGST Commissionerate

A Grievance Redressal Committee has been constituted in the Mumbai West CGST Commissionerate to facilitate taxpayers and trade associations, and to address their concerns in a timely and effective manner.

WELCOME



In the Picture: Shri Pankaj Kumar Singh, Additional Secretary, GSTCS welcoming Shri Saurabh Kumar, Director and Shri Rajeev Ranjan, Deputy Secretary on their joining the GSTCS

We extend a warm welcome to Shri Saurabh Kumar, IRS (C&IT:2009), who previously served as Director in the Ministry of Finance and has now joined as Director in GSTCS, and Shri Rajeev Ranjan, IRS (C&IT:2015), who earlier served as Joint Commissioner, Bengaluru GST & CX, and has now joined our office as Deputy Secretary. We are delighted to have them on board and look forward to the valuable insights and fresh perspectives they will bring to the GST Council Secretariat.

IN-HOUSE ACTIVITY



In the Picture: Officers and staff celebrating Diwali at the GST Council Secretariat, marked by vibrant festivities and warm camaraderie

The GST Council Secretariat celebrated Diwali with warmth, colour, and festive spirit. The office was adorned with a beautiful rangoli, and diyas were lit to mark the occasion. A cordial get-together was organized where staff members enthusiastically participated in singing, and other cultural activities, adding joy to the celebrations. Sweets were distributed among the staff, further enhancing the festive cheer.

On this occasion, our Additional Secretary addressed the gathering, extending heartfelt Diwali greetings and wishing everyone prosperity, good health, and happiness. The celebration brought the Secretariat family together, strengthening camaraderie and festive harmony.

- **Salus Populi Suprema Lex**

Salus Populi Suprema Lex, meaning “the welfare of the people is the supreme law,” expresses the idea that the ultimate purpose of law is to secure the well-being of the society. Indian courts have invoked this maxim to emphasise that justice must be administered lawfully, impartially, and without fear or favour. In *Pritam Pal v. High Court of Madhya Pradesh* (1992 AIR 904), the Hon’ble Supreme Court held that justice can be effective only when respect for law is maintained. The Andhra Pradesh High Court, in *Special Deputy Collector v. N. Vasudeva Rao* (2003), similarly observed that the maxim encapsulates the very essence of law—ensuring that judicial and administrative actions foster public welfare.

The principle frequently guides decisions involving public health, safety, environmental protection, and administrative governance where collective interest prevails over individual claims. The principle also guides matters where the State’s duty to protect citizens is paramount. In *D.K. Basu v. State of West Bengal* (1996), the Hon’ble Supreme Court, while framing safeguards against custodial violence, reiterated that the State’s power must always serve the welfare of the people, not undermine their dignity or rights. The maxim therefore acts as a constitutional discipline: public interest may justify State action, but such action must remain just, fair, and within the limits of law.

Thus, during public health crises, courts have recognized the State’s authority to impose restrictions to protect societal welfare. While powerful, the maxim is not absolute—State action taken in its name must still satisfy constitutional standards of legality, reasonableness and proportionality.