

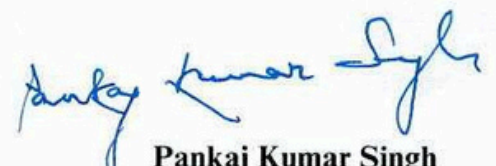
MESSAGE



Important enhancements have been introduced on the GST Portal to further strengthen compliance systems and enhance the overall taxpayer experience. Under Rule 10A, a fully automated mechanism has now been operationalised to ensure timely furnishing of bank account details by registered taxpayers. This includes automatic suspension of registration for non-compliance and automatic restoration once the required information is furnished, helping improve the authenticity and reliability of the taxpayer base. Additionally, the launch of the Simplified GST Registration Scheme (Rule 14A) provides small taxpayers with a quicker, digital-friendly registration pathway, significantly reducing their compliance burden.

Beginning with the November 2025 tax period, reporting of inter-state supplies to unregistered persons, composition taxpayers and UIN holders will be auto-populated from the supplies declared in GSTR-1, GSTR-1A and IFF and will be non-editable, removing manual intervention and ensuring consistency in return filing. Where corrections are required, taxpayers may revise the data through GSTR-1A for the same period, which will instantly update the corresponding values in GSTR-3B. Accurate reporting in outward supply statements is therefore essential to ensure seamless filing.

These initiatives reflect a continued commitment to building a more transparent, technology-driven and resilient GST ecosystem. With sustained improvements in data quality and compliance behaviour, GST revenues remain strong, with gross collections for November standing at ₹1,70,276 crore — marking a 0.7% year-on-year increase. Together, these developments strengthen confidence in the stability and growing maturity of the GST framework.


Pankaj Kumar Singh
Additional Secretary

4th National Coordination Meeting

The 4th National Coordination Meeting of senior officers of Central and State Tax Administrations was held on 10.11.2025, under the chairmanship of the Revenue Secretary, with active participation from Chief Commissioners, State Tax Commissioners, senior officials of CBIC, State Tax Departments, DoR, GSTN, CEIB and the GST Council Secretariat. The meeting served as a platform for collaborative review of key processes under GST and to strengthen synergy between the Centre and States.

Deliberations were held on major operational areas including GST registration, return filing, refund processing, e-way bill administration and adjudication systems. Officers discussed the need to streamline registration workflows, adapt procedures to new business models such as co-working spaces and e-commerce, build a harmonised and system-driven return framework, accelerate and automate refunds, strengthen risk-based enforcement in e-way bills, and improve consistency in adjudication. The meeting emphasised technology-led reforms, data-driven decision-making and uniform practices across tax administrations to enhance compliance while ensuring ease of doing business. Senior officers from all Zones and States welcomed the coordinated approach and shared their insights and best practices during the session.



In the Picture above: Chaired by the Revenue Secretary, the 4th NCM witnessed the participation of senior officials from CBIC, DoR, State Tax Departments, GSTN, CEIB and the GST Council Secretariat.

- **Advisory for Furnishing of Bank Account Details as per Rule 10A**

As per Rule 10A, taxpayers (except those registered under TCS, TDS, or suo-moto registrations) must furnish their bank account details within 30 days of grant of registration or before filing details of outward supplies in GSTR-1 or IFF, whichever is earlier.

The changes with respect to Rule 10A will be implemented on the GST Portal soon. Therefore, the taxpayers who have not yet furnished the bank account details till date are advised to update the same at the earliest to avoid suspension of their GST Registration and disruption of business activities.

Bank account details can be added through a non-core amendment by navigating to:

Services > Registration > Amendment of Registration Non-Core Fields.

Portal update on 20.11.2025

- **Advisory for Simplified GST Registration Scheme**

In pursuance of Rule 14A of the Central Goods and Services Tax (CGST) Rules, 2017, a Simplified GST Registration Scheme has been introduced to reduce the compliance burden and enhance the ease of doing business for small taxpayers.

As per Rule 14A (Option for taxpayers having a monthly output tax liability below the prescribed threshold limit), any person who, on his own assessment, feels that his total output tax liability on the supply of goods or services, or both, to registered persons will not exceed Rs.2.5 lakh per

month (including CGST, SGST/UTGST, IGST, and Compensation Cess) shall be eligible to register under this scheme. However, a person registered under this rule in a State or Union Territory shall not be eligible to obtain another registration in the same State or Union Territory under this rule against the same PAN.

Key Features Implemented on the GST Portal:

- While applying for registration in FORM GST REG-01, applicants should select "Yes" under the "Option for Registration under Rule 14A."
- Aadhaar authentication is mandatory for the Primary Authorized Signatory and at least one Promoter/Partner.
- Registration shall be granted electronically within three working days from the date of generation of the Application Reference Number (ARN), subject to successful Aadhaar authentication.

GSTN has advised taxpayers who are opting for registration under Rule 14A to take note of the following conditions, in case they intend to withdraw from the Scheme at a later stage:

- All returns due from the effective date of registration up to the date of filing the withdrawal application must be filed.
- The taxpayer must have filed:
 - (a) Returns for a period of minimum three months, if applying for withdrawal before 01.04.2026, or
 - (b) Returns for a period of minimum one tax period, if applying for withdrawal on or after 01.04.2026.
- No amendment or cancellation application for registration availed under rule 14A should be pending.

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- No proceedings under Section 29 (cancellation of registration) for registration availed under rule 14A should be initiated or pending.

Portal update on 01.11.2025

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

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

https://tutorial.gst.gov.in/downloads/news/net_revvenue_gst_oct_2025.pdf

Portal update on 01.11.2025

BEST PRACTICES/OUTREACH PROGRAMMES ACROSS INDIA

Interactive Session on GST Issues Held at CGST Jabalpur



An interactive meeting with trade associations, industry stakeholders and tax professionals was organised on 13 November, 2025 at the CGST Jabalpur Commissionerate auditorium under the chairmanship of Shri Manas Ranjan Mohanty, Chief Commissioner, CGST Bhopal Zone.

The session focused on discussing necessary reforms in GST and addressing implementation-related issues. Participants shared their queries, suggestions and feedback, which were duly taken up for deliberation with the objective of strengthening taxpayer facilitation and improving GST administration.



GST Samvaad 2.0: A Dialogue for a More Humane and Accessible GST



GST Samvaad 2.0, organised by the India SME Forum in New Delhi, facilitated an open and solution-focused dialogue between MSME entrepreneurs and senior GST authorities. Dr. Sasmit Patra, MP (Rajya Sabha), inaugurated the session by emphasising the need for a more trust-based and simplified GST compliance environment for small businesses.



GST Samvaad 2.0 saw the participation of senior GST officials including Prakash Singh Rawat (Additional Assistant Director, DGGST), Vinayak Chandra Gupta (Chief Commissioner, CGST Delhi), Pawan Kumar (Commissioner, CGST Delhi-East), Md. Irfan Aziz (Commissioner, CGST Delhi-West), Prashant Kumar Jha (Additional Director, DGGST) and Dr. Shafali G. Singh (Director, GST Council Secretariat). The officials engaged directly with MSMEs, addressed concerns raised by entrepreneurs, and clarified ongoing departmental efforts to simplify GST processes. Officials shared that a comprehensive study of pain points across registration, refunds, cancellations and compliance is nearing completion, signalling a commitment to targeted reforms. GST Samvaad 2.0 ultimately reaffirmed the government's commitment to enhancing ease of doing business through clearer communication, streamlined systems and responsive policy measures under GST 2.0.

CBIC Chairman inaugurates 'GST & Customs Pavilion' at 44th India International Trade Fair (IITF), New Delhi with theme: “Next-Gen GST: सरल कर, खुशहाल राष्ट्र”

Shri Sanjay Kumar Agarwal, Chairman, Central Board of Indirect Taxes and Customs (CBIC), along with Members of the CBIC, inaugurated the GST & Customs Pavilion at the 44th India International Trade Fair (IITF) 2025, held at, Pragati Maidan, New Delhi on 14.11.2025.



The Pavilion, themed “Next-Gen GST: सरल कर, खुशहाल राष्ट्र”, embodied CBIC’s vision of a simplified, technology-driven, and citizen-centric tax ecosystem. The theme reflected the Government’s continuous efforts to ease compliance, reduce tax burden on common-use items, and foster a business-friendly environment that contributes to the larger goal of “एक भारत, श्रेष्ठ भारत”, which is also the central theme of IITF 2025.



Speaking on the occasion, the Chairman highlighted the transformational journey of GST and Customs administration toward greater digitalisation, transparency, and ease of doing business. He noted that the “Next-Gen GST” reforms — anchored on three key pillars: Structural Reforms, Rate Rationalisation, and Ease of Living — are designed to make essential goods and services more affordable for the public, while making tax processes simpler, faster, and more accessible for both taxpayers and businesses.

He further informed that the pavilion has been designed to effectively communicate these reforms under the **GST Bachat Utsav**, enabling visitors to understand the benefits and avail the maximum savings and relief offered through the new initiatives.



The Chairman also cautioned visitors against sharing their identity documents with unauthorized individuals, urging them to remain vigilant to avoid falling victim to frauds committed in the name of GST or Customs. The GST & Customs Pavilion serves as an interactive platform for taxpayers, industry representatives, students and the general public to engage with the latest initiatives of CBIC. The Pavilion was designed to spread awareness about recent public and industry-friendly reforms under GST and Customs, and to showcase the Department's ongoing efforts to enhance taxpayer facilitation and service delivery.

Key Highlights of the Pavilion:

1. Helpdesks for Onsite Assistance: The Pavilion featured eight dedicated helpdesks manned by domain experts from GST, Customs, GST Network (GSTN), ICEGATE and CPGRAMS. These helpdesks provided visitors with real-time assistance on registration, refunds, return filing, grievance redressal and export-import related procedures. Visitors also sought clarifications, got their issues resolved, and learned about best practices in tax compliance.

2. Educational and Awareness Content: A series of educational videos explained various GST and Customs processes in a simple and engaging manner. To ensure wider reach, these tutorials have been developed in 10 regional languages, apart from Hindi and English. This initiative underscores CBIC's commitment to inclusivity and public outreach.

3. Digital & Interactive Displays: Large digital screens and interactive displays present key achievements, policy milestones and ongoing digital transformation initiatives under GST and Customs. These exhibits demonstrated how CBIC's technology-enabled systems are simplifying compliance, promoting transparency and accelerating trade facilitation.

4. Public Engagement and Entertainment Activities: In keeping with IITF's vibrant spirit, the Pavilion also featured Magic Shows, Puppet Shows, Live Quizzes, Caricature Artists, Virtual Reality (VR) games, and Selfie Corners — all designed to spread tax awareness in an engaging and accessible manner. Informative brochures and leaflets on GST, Customs and taxpayer services were also being distributed to visitors.

5. Youth and Career Orientation: The Pavilion also introduced visitors, especially students, to the dynamic and diverse career opportunities available in the CBIC, encouraging the younger generation to learn about the vital role the Department plays in nation-building and trade facilitation.

The initiative reflected CBIC's ongoing commitment to citizen empowerment, ease of compliance and national economic growth through continuous innovation in tax administration.

Source: PIB Release dated 14.11.2025



In the Picture: Senior officers from GSTCS convey their felicitations and best wishes to Shri Vivek Chaturvedi as he takes charge as Chairman, CBIC.

The GST Council Secretariat warmly welcomes Shri Vivek Chaturvedi on his appointment as Chairman, CBIC. With over three decades of distinguished service in indirect tax administration, trade facilitation and enforcement, he brings extensive experience and deep institutional knowledge to the role. The Secretariat extends its sincere felicitations and best wishes to Shri Chaturvedi as he assumes office as Chairman, CBIC.

LEGAL CORNER

- **Cursus curiae est lex curiae**

The maxim “*Cursus Curiae Est Lex Curiae*” embodies the principle that the practice of the Court is the law of the Court. Every court is the guardian of its own records and the master of its own procedures. When a particular practice has been long established, the court ordinarily adheres to it—except in cases of urgent necessity—because consistency in procedure promotes certainty, justice, and convenience. Even where no explicit reason exists for a practice, its longevity suggests that it rests on sound principles. First articulated by Coke C.J. in *Burrowes v. High Commission Court*, this principle has been repeatedly affirmed by Indian courts, including the Supreme Court in *Collector of Central Excise v. Standard Motor Products* [AIR 1989 SC 1298] and *Jamal Uddin Ahmad v. Abu Saleh Najmuddin* [(2003) 4 SCC 257], where it held that a High Court, as a court of record, follows its own rules and practices unless departure is urgently required.

The Supreme Court also applied this maxim in *Indore Development Authority v. Manohar Lal*, upholding the non-recusal of a judge on the ground that it is well-established practice for judges to hear matters of similar subject matter. However, the maxim operates only when no express statutory rule exists, and cannot override explicit legislation unless dealing with an extraordinary situation not contemplated by the law. In essence, this principle reinforces judicial continuity and procedural certainty: when no rule says otherwise, the court’s established practice governs.