

ADVISORY ON EXTENSION OF GSTR-3B DUE DATE IN FEW DISTRICTS OF MAHARASHTRA STATE

The Central Board of Indirect Taxes and Customs (CBIC) has officially extended the due date for filing GSTR-3B for July 2025 from 20th August to 27th August, 2025 for registered taxpayers in various districts of Maharashtra, following widespread disruption caused by heavy rains and severe monsoon conditions.

Extension Details

The revised deadline applies to taxpayers whose principal place of business is located in:

Mumbai (City), Mumbai (Suburban), Thane, Raigad, Palghar.

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/620>

ADVISORY – SYSTEM ENHANCEMENT FOR ORDER-BASED REFUNDS

- As per the available functionality, taxpayers could claim refunds under the category “On account of Assessment/Enforcement/Appeal/Revision/Any Other Order” (ASSORD) only if:
 - The cumulative amount of the Demand ID showed a negative balance (i.e., refund eligible).
 - The status of the Demand ID was “Refund Due”.

This restriction prevented taxpayers from claiming refunds when individual components (minor heads) of a demand showed negative balances and the overall cumulative balance was zero or positive.

- For the above scenario, several references have been made by the tax payers and tax officers stating that the taxpayers are not able to claim the refund.

Accordingly the following changes have been implemented in the system:

- Refunds can now be claimed irrespective of the Demand ID status.
- Refunds are allowed even when the cumulative balance is positive or zero, provided any minor head has a negative balance.
- Only negative balances will be auto-populated in the refund application (Form RFD-01); taxpayers cannot claim any refund for the positive amounts within the demand.
- Order Number Suggestions: The system automatically suggests the most recent demand order associated with a negative balance such as order-in-original, rectification order or appellate order etc.
- Tooltips: Clear guidance is provided near the Order No. and Demand ID fields to help taxpayers enter the correct details.
- A comprehensive user manual and FAQs will be shared shortly. In case of any discrepancies or system-related queries, a ticket may be raised with the GST helpdesk

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/621>

About the Publication:

The objective of this publication “**Decoding ESG: FAQs on ESG & Sustainability**”, is to provide a concise and easy to understand practical guide on various concepts in this emerging domain for ready reference of all the stakeholders. ESG concepts are often loaded with complex jargons and frameworks. Stakeholders often find themselves overwhelmed by the volume of information and the speed of change in this domain. This book, was conceived with the objective of filling this gap. It is designed to serve as a concise and clear guide that simplifies key ESG concepts and offers straightforward answers to frequently asked questions. The idea is to equip the readers with a foundational understanding of the ESG and Sustainability landscape.

The structure of this book follows a question-and-answer format, covering a wide range of themes such as blue economy, greenwashing and other important concepts. This modular structure allows readers to browse topics selectively.

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