

# Newsletter

April 2025 – Volume 92

# GST



THE INSTITUTE OF  
**Company Secretaries of India**  
**भारतीय कम्पनी सचिव संस्थान**  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament  
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# GST COLLECTION UPDATES

**₹1,96,141 crore gross GST revenue collected during March 2025; records Year on Year growth of 9.9%**

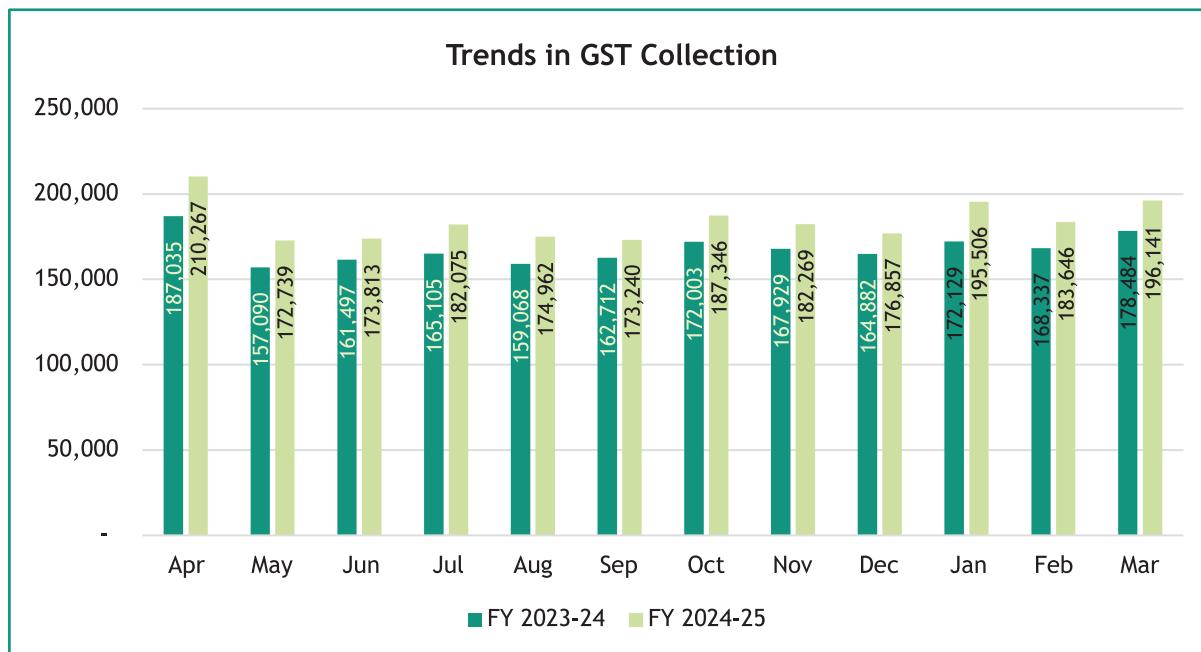
**Net revenue at ₹1.76 lakh crore is up by 7.3% for the month and up by 8.6% for the year**

Gross Goods and Services Tax (GST) revenue collected for March 2025 is **₹1,96,141 crore**, a 9.9% increase compared to that in the same month in 2024. This growth was driven by a 10% rise in GST from domestic transactions. GST revenue net of refunds for March 2025 is **₹1.76 lakh crore** which is a growth of 8.6% over that for the same period last year.

## Breakdown of March 2025 Collections:

- Central Goods and Services Tax (CGST): ₹38,145 crore
- State Goods and Services Tax (SGST): ₹49,891 crore
- Integrated Goods and Services Tax (IGST): ₹95,853 crore, including ₹45,782 crore collected on imported goods
- Cess: ₹12,253 crore, including ₹1,137 crore collected on imported goods

The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: [https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_data\\_for\\_publishing\\_mar\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_mar_2025.pdf)

# GST SYSTEM STATISTICS

## RETURNS FILED, E-WAY BILLS, PAYMENTS, ETC.

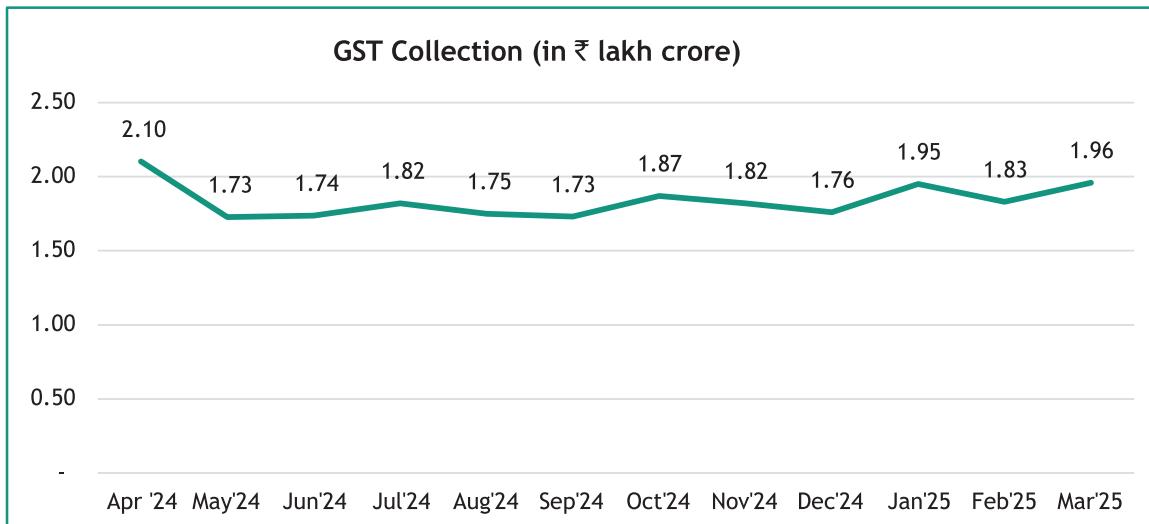


Source: <https://gstn.org.in/>



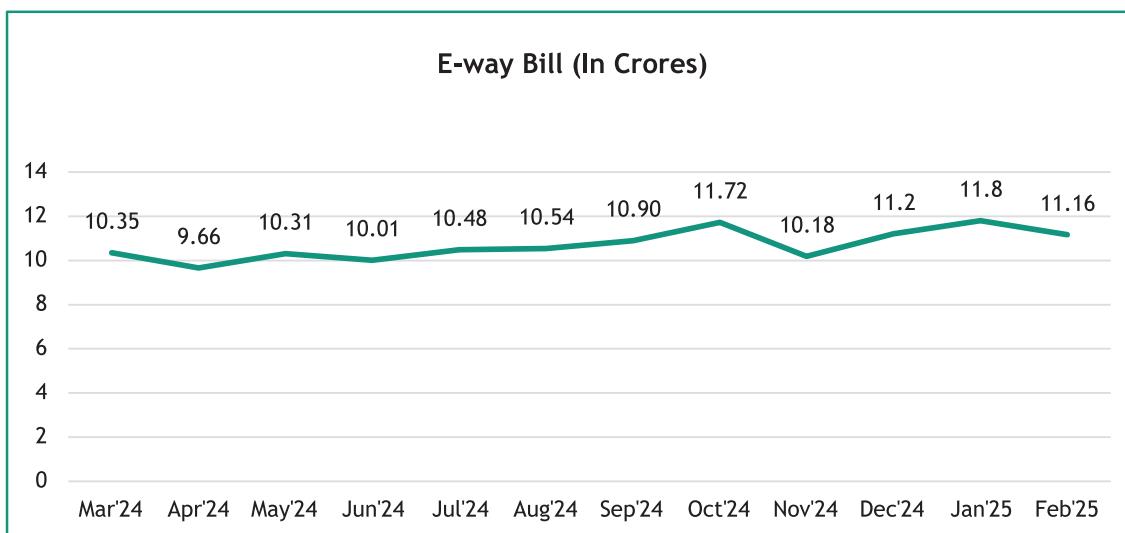
## TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

The chart below shows trends in monthly gross GST revenues during the last one year



Source: [https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_data\\_for\\_publishing\\_mar\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_mar_2025.pdf)

### E-WAY BILL STATISTICS



Source: <https://gstn.org.in/>

**Note:** The revenue collections in the current month pertains to the transactions conducted in the previous month. For example: Revenue collections for the month of May'24 (as per GST Website data release) reflects the transactions conducted in Apr'24. Therefore, in the above charts e-way bills generated in Mar'24 is shown corresponding to the GST Revenue collection for Apr'24 and so on.



## NOTIFICATIONS AND CIRCULARS

### NOTIFICATIONS

#### NOTIFICATION NO. 10/2025- CENTRAL TAX DATED 13<sup>TH</sup> MARCH, 2025

By this notification the Central Government amends table I containing the details of jurisdiction of Principal Chief Commissioner/Chief Commissioner of Central Tax in terms of Principal Commissioners/ Commissioners of Central Tax, Commissioners of Central Tax (Appeals), Additional Commissioner of Central Tax(Appeals)and Commissioners of Central Tax (Audit).

The amendment brings changes in the jurisdictions included in the serial number 7,23,49,53,63,100 and 102 of the table I.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010327/ENG/Notifications>*

#### NOTIFICATION NO. 11/2025-CENTRAL TAX DATED 27<sup>TH</sup> MARCH, 2025.

The notification amends sub rule 4 and sub rule 7 of rule 164 of Central Goods and Services Tax Rules, 2017.

The amendment in sub rule 4 of rule 164 provides clarity regarding filing of application under section 128a of CGST act read with sub rule 1 or sub rule 2 of rule 164 for waiver of interest or penalty or both in respect of a notice or a statement issued under section 73 of CGST act.

The sub rule 4 of rule 164 is provides to clarify the condition for filing application for waiver of interest, penalty or both. The condition for filing the application is payment of the full amount of tax on or before the due date of the payment.

The explanation provides that in cases where a notice or statement or order includes a demand of tax, partially for the period mentioned in the said sub-section and partially for other period then no refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Central Goods and Services Tax (Second Amendment) Rules, 2025.

The notification inserts proviso after sub rule 7 of rule 164, including explanation to the rules related to the application against the notice or statement or order under sub section 1 of section 128a of the CGST act 2017.

The proviso provides that if a tax notice, statement or order under section 128(1) relates partly to the specified period and partly to another period, the applicant can inform the appellate authority that they only wish to withdraw the appeal for the specified period. The authority will then proceed to pass an appropriate order for the remaining period.

The explanation provides the clarification for section 128a(3), it provides that the appeal is considered



withdrawn to the extent mentioned in the intimation for the period between July 1, 2017 and March 31, 2020.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010338/ENG/Notifications>*

## CIRCULARS

### CIRCULAR NO. 248/05/2025-GST DATED 27<sup>TH</sup> MARCH 2025

The circular provides clarification on the availing the benefit provided under section 128A of the CGST Act, 2017 such as eligibility of cases for benefit under section 128A.

The clarification is provided in this regard is as following:

**Issue 1: Whether the cases where tax has been paid through return in FORM GSTR-3B instead of through FORM GST DRC-03, prior to the notification of section 128A i.e. 1st November 2024, would be eligible for the benefit under section 128A of the CGST Act?**

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 1st November 2024, shall also be eligible for benefit under section 128A of the CGST Act, subject to verification by the proper officer.

**Issue 2: Whether (i) the entire amount of tax demanded is required to be discharged and (ii) the appeal is required to be withdrawn for the entire period, where notices/statements/orders issued to taxpayers, pertains to period covered partially under Section 128A and partially by those outside it?**

The amendment to Rule 164 allows taxpayers to file FORM SPL-01 or SPL-02 for periods partially covered under Section 128A and partially beyond it, after paying tax for the covered period. Taxpayers must inform the appellate authority or tribunal of their intent to avail the benefit of Section 128A (FY 2017-18 to 2019-20) and withdraw their appeal for that period. The appellate authority or tribunal will then pass an appropriate order for the remaining period.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1003271/ENG/Circulars>*

## GST PORTAL UPDATES

### **Advisory: Enhancements in Biometric Functionality - Allowing Directors to opt for Biometric Authentication in Their Home State**

As per the latest development, GST registration applicants who opt 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. To facilitate a seamless process, a slot booking facility is provided and a link is shared by intimation email to the applicant.

As per the existing system, applicants opting for Biometric Authentication must visit the designated GSK mapped to their jurisdiction. However, an additional facility is introduced 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

Under this enhancement, such Promoters/Directors can now choose any available GSK within their Home State in India (as per REG-01) for Biometric Authentication.

#### ***Key points:***

1. Eligible Promoters/Directors will be given the option to select any GSK in their Home State through this email.
2. The selection of a GSK in the Home State is a one-time facility and cannot be changed once selected.
3. This facility is currently available in 33 States/UTs where Biometric Authentication has been enabled.
4. The Promoter/Director will receive an email confirmation, along with a new slot booking link upon selection of a Home-State GSK.
5. 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.



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

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/587>*

### **Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Uttar Pradesh**

This advisory outline key updates regarding the GST registration process in Uttar Pradesh. Please take note of the following:

1. **Amendment to Rule 8 of CGST Rules, 2017:** GST applicants may now be identified on the common portal based on data analysis and risk parameters, requiring biometric-based Aadhaar authentication, a photograph, and verification of original documents uploaded with the application.
2. **Implementation in Uttar Pradesh:** This functionality, developed by GSTN, was implemented in Uttar Pradesh on March 15<sup>th</sup>, 2025.
3. **Authentication and Document Verification Process:** Upon submission of Form GST REG-01, applicants will receive an e-mail with one of the following links:
  - OTP-based Aadhaar Authentication - Applicants can proceed with Aadhaar authentication as per the existing process.
  - Appointment Booking for Biometric Authentication - Applicants must visit a designated GST Suvidha Kendra (GSK) for biometric Aadhaar authentication and document verification, as per the details provided in the e-mail.
4. **Appointment Booking:** Applicants receiving the appointment booking link must schedule a visit to the designated GSK using the provided e-mail link. This feature is now available for applicants in Uttar Pradesh.
5. **Confirmation and visit to GSK:** After booking an appointment, applicants will receive a confirmation e-mail. They must visit the designated GSK at the scheduled time and carry the following:
  - A copy (hard/soft) of the appointment confirmation e-mail.
  - Jurisdiction details as mentioned in the intimation e-mail.
  - Original Aadhaar Card and PAN Card.
  - Original versions of documents uploaded with the application, as specified in the intimation e-mail.
6. **Completion of Biometric Authentication:** The biometric authentication and document verification will be conducted at the GSK for all the required individuals as per the GST application Form GST REG-01.

7. **Timeframe for Biometric Authentication:** Applicants must complete biometric verification within the timeframe specified in the intimation e-mail. ARNs will be generated only after successful biometric authentication and document verification.
8. **GSK Operating Hours:** GSKs will function as per the operational guidelines set by the state administration.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/588>*

### **Issue in filing applications (SPL 01/SPL 02) under waiver scheme**

Taxpayers have faced difficulties while filing the waiver applications in form SPL 01/SPL 02. Following are the issues which were faced by the applicants:

1. Order number is not available in dropdown for selection in SPL 02.
2. Order details are not getting auto populated after selection of a particular order in SPL 02.
3. Payment details are not getting auto populated in Table 4 of SPL 02.
4. 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.
5. Not able to withdraw the Appeal applications (APL 01) filed before First Appellate authority against a particular order.

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.

Further, 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 of any difficulty the taxpayers can 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.

In case the 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

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/589>*



## COMPLIANCE CALENDAR

IMPORTANT DATES		
GSTR-3B (Mar, 2025)*	Apr 20th, 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1 (Mar, 2025)	Apr 11th, 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
IFF (Optional) (Mar, 2025)	-	IFF is a facility where quarterly GSTR-1 filers can choose to upload their B2B invoices every month, currently under the QRMP Scheme
GSTR-5 (Mar, 2025)	Apr 13th, 2025	Monthly return for Non-resident taxable persons
GSTR-6 (Mar, 2025)	Apr 13th, 2025	Monthly return for Input Service Distributors
GSTR-8 (Mar, 2025)	Apr 10th, 2025	Monthly return for e-Commerce Operators liable to collect tax at source (TCS)
GSTR-3B (Jan-Mar, 2025) #	Apr 22nd, 24th 2025	Opted for quarterly filing as per QRMP scheme.
GSTR-1 (Jan-Mar, 2025)	Apr 13th, 2025	Opted for quarterly filing as per QRMP scheme
CMP-08 (Jan-Mar, 2025)	Apr 18th, 2025	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-5A (Mar, 2025)	Apr 20th, 2025	Monthly return for Non-resident OIDAR services providers
GSTR-7 (Mar, 2024)	Apr 10th, 2025	Monthly return for authorities liable to deduct tax at source (TDS)
RFD-10	2 years from the last day of the quarter in which supply was received	Quarterly return to claim refund of tax paid

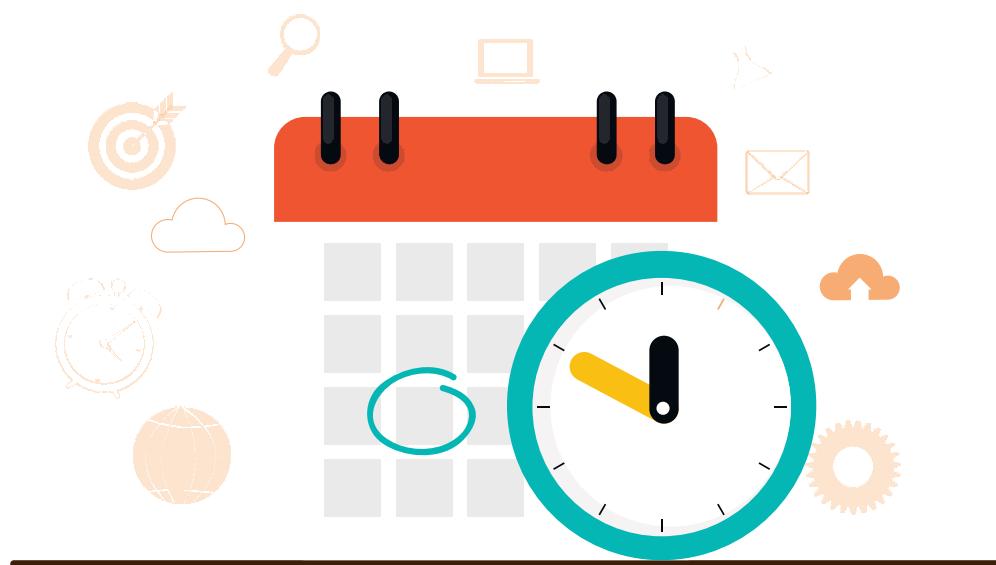
\*GSTR-3B 20th of next month for taxpayers with an aggregate turnover in the previous financial year more than ₹5 crore or otherwise eligible but still opting out of the QRMP scheme

#GSTR-3B For the taxpayers with aggregate turnover equal to or below ₹5 crore, eligible and remaining opted into the QRMP scheme, 22nd of month next to the quarter for taxpayers in category X States/UTs and 24th of month next to the quarter for taxpayers in category Y States/UTs

Category X: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana and Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

Source: <https://www.gst.gov.in/>



## GST IN NEWS

### Fruit pulp, carbonated drinks to attract 12% GST, rules Gauhati High Court

The order by the High Court has effectively put an end to the GST demand raised against X'SS Beverage.

The High Court, in its order said that the carbonated juices are not just 'carbonated water alone.' Citing a 2017 notification, the bench of Justice Soumitra Saikia reportedly said that the ready to serve fruit drinks and carbonated fruit drinks attract 12% GST.

The order by the High Court has effectively put an end to the GST demand raised against X'SS Beverage. Though the GST officials had said that the beverages contain carbonated water, hence, they should be put in higher tax bracket. However, X'SS Beverage had insisted that fruit juice was the major ingredient in its products and therefore they should be taxed on a lower rate.

*Source: <https://www.moneycontrol.com/news/business/fruit-pulp-carbonated-drinks-to-attract-12-gst-rules-gauhati-high-court-12962593.html>*

### GST relief on insurance likely as IRDAI on board; GoM to meet in April

The GST Council may finalise relief on life and health insurance at its next meeting, with states showing consensus on the matter.

The Insurance Regulatory and Development Authority of India (IRDAI) has submitted its comments on goods and services tax (GST) relief on premiums paid for life and health insurance, paving the way for a final decision. The group of ministers (GoM) on insurance is likely to meet in April to finalise its recommendations for the GST Council. The council is expected to consider the proposals at its next meeting in May, a senior government official said.

*Source: <https://www.moneycontrol.com/news/economy-2/gst-relief-on-insurance-likely-as-irdai-on-board-gom-to-meet-in-april-12970391.html>*

### Finance Minister likely to engage with GoM to end impasse on 12% GST slab

The GoM, comprising Bihar, Uttar Pradesh, Rajasthan, Kerala, Karnataka and West Bengal, is divided on doing away with the 12% GST slab.

Union Finance Minister Nirmala Sitharaman is likely to engage with the GoM directly in April, after the Budget session, to provide strategic direction and attempt to break the deadlock, official sources have confirmed.

The intervention could be critical in resolving the differences among states, which have so far resisted the move due to concerns over uneven tax burden and potential revenue losses.

*Source: <https://www.moneycontrol.com/news/economy-2/finance-minister-likely-to-engage-with-gom-to-end-impasse-on-12-gst-slab-12971362.html>*

## If We Reduce Tax, You Will Ask for More: Union Minister Nitin Gadkari

The industry should not perennially demand a reduction in taxes as the government needs funds to implement welfare schemes for the poor, Union minister Nitin Gadkari said on Monday while addressing an event in New Delhi.

“Do not ask for reducing Goods and Services Tax (GST) and taxes, it is a continuous process which is going on. If we reduce the tax, you will ask for more, because this is human psychology,” Gadkari, who is known for his frank views, said as quoted by news agency PTI. “...we want to reduce the taxation, but without taxation also, the government can not run a welfare state,” Nitin Gadkari added. The minister further added that it is the government’s vision to take the tax from the rich people and give benefits to the poor. “So the government has also got its own limits,” he said.

Nitin Gadkari also emphasised that India Inc. needs to reduce the cost of production without compromising the quality. The minister noted that by increasing capital investment, India is going to create more jobs.

*Source: <https://www.moneycontrol.com/news/india/if-we-reduce-tax-you-will-ask-for-more-nitin-gadkari-on-why-industry-needs-to-stop-demanding-gst-cuts-12960683.html>*

## **Biggest Challenge is to Integrate Survey, Alternate and Administrative Data: Stats Ministry Secretary Saurabh Garg**

The government has 200 administrative datasets. The challenge is to make the data publicly available while ensuring privacy and anonymity, Saurabh Garg has said.

*Source: <https://www.moneycontrol.com/news/business/economy/biggest-challenge-is-to-integrate-integrate-survey-alternate-and-administrative-data-stats-ministry-secretary-saurabh-garg-12970343.html>*





## GST QUIZ

**1. Facility allowing to complete their Biometric Authentication at any GSK in their Home State is not available for individuals listed in the Promoter/Partner for \_\_\_\_\_.**

- (a) Public Limited Company
- (b) Private Limited Company
- (c) Unlimited Company
- (d) Limited Liability Partnership

**2. As per Notification 21/2024-CT dated 8.10.2024, the due date for payment of tax payable for availing waiver scheme under rule 164 (6) is.**

- (a) 30.06.2025
- (b) 31.03.2025
- (c) 15.03.2025
- (d) 01.06.2025

**3. The input tax credit on capital goods, in terms of section 18, shall be claimed after reducing the tax paid on such capital goods by \_\_\_\_ points per quarter of a year.**

- (a) 12 %
- (b) 5%
- (c) 18%
- (d) 24%

**4. By what date must the annual return in FORM GSTR-9 be furnished for each financial year?**

- (a) 31st March of the following financial year
- (b) 30th June of the following financial year
- (c) 31st December of the following financial year
- (d) 28th February of the following financial year



5. Which form must a person paying tax under section 10 furnish as an annual return?

- (a) GSTR-9
- (b) GSTR-9A
- (c) GSTR-9B
- (d) GSTR-10



Answers: 1(d), 2(b), 3(b), 4(c), 5(b)



## NOTES



## NOTES

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## Motto

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**THE INSTITUTE OF  
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**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

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