



Newsletter

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GST



**THE INSTITUTE OF
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भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

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GST COLLECTION UPDATES

**₹ 1,95,735 crore gross GST revenue collected during July 2025;
records Year on Year growth of 10.7%**

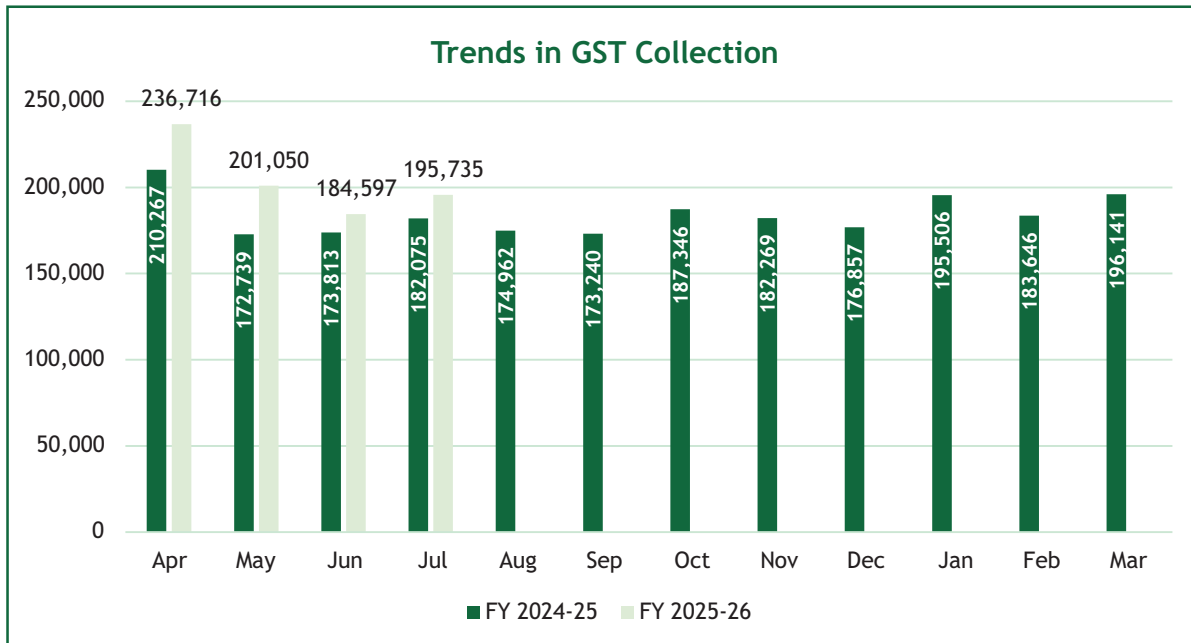
Net revenue at ₹ 1.68 lakh crore is up by 1.7% for the month and up by 8.4% for the year

Gross Goods and Services Tax (GST) revenue collected for July 2025 is ₹ 1,95,735 crore, a 7.5% increase compared to that in the same month in 2024. This growth was driven by a 6.7% rise in GST from domestic transactions. GST revenue net of refunds for July 2025 is ₹ 1.68 lakh crore which is a growth of 8.4 % over that for the same period last year.

Breakdown of July 2025 Collections:

- **Central Goods and Services Tax (CGST):** ₹35,470 crore
- **State Goods and Services Tax (SGST):** ₹44,059 crore
- **Integrated Goods and Services Tax (IGST):** ₹1,03,536 crore, including ₹51,626 crore collected on imported goods
- **Cess:** ₹12,670 crore, including ₹1,086 crore collected on imported goods

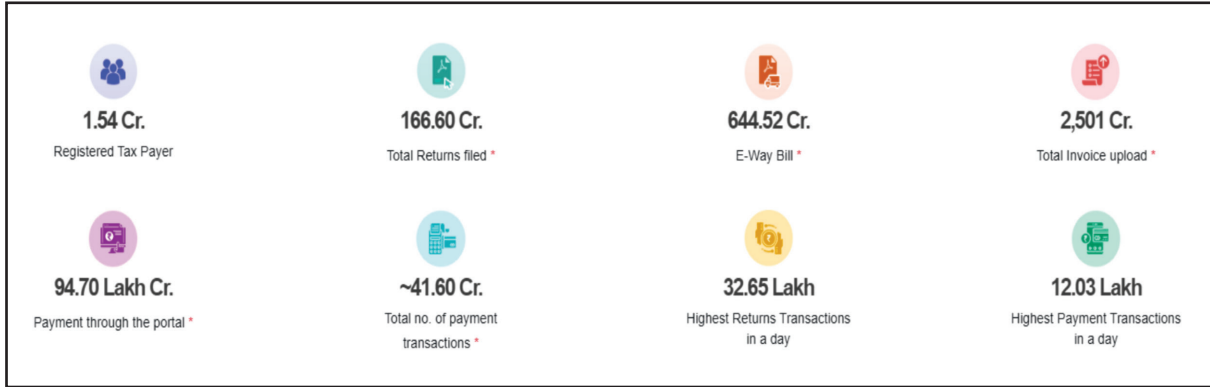
The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_july_2025.pdf

GST SYSTEM STATISTICS

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

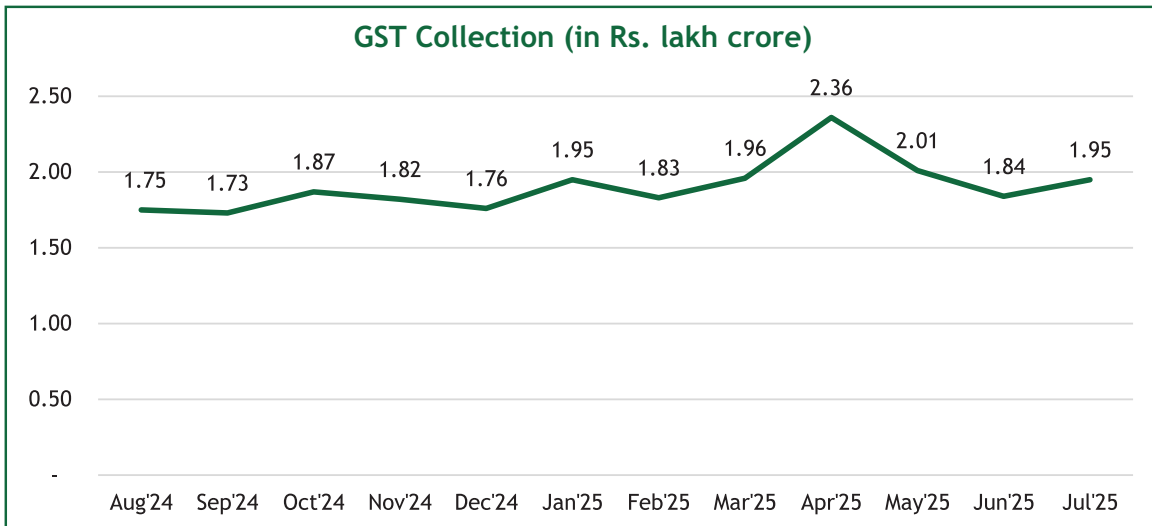


Source: <https://gstn.org.in/>



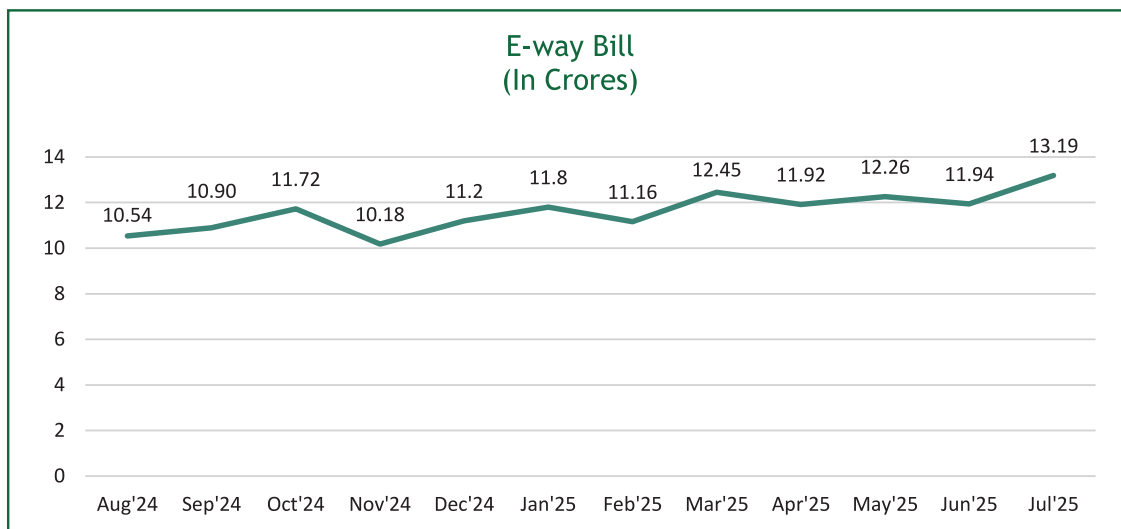
TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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_july_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 Aug'24 (as per GST Website data release) reflects the transactions conducted in July'24. Therefore, in the above charts e-way bills generated in July'24 is shown corresponding to the GST Revenue collection for Aug'24 and so on.

GST PORTAL UPDATES

GST Portal is now enabled to file appeal against waiver order (SPL 07).

Taxpayers who have submitted waiver applications through Forms SPL-01 or SPL-02 are now receiving formal responses from their jurisdictional GST authorities. These responses may come in the form of either an Acceptance Order (SPL-05) or a Rejection Order (SPL-07).

Goods and Services Tax (GST) Portal has now been equipped to allow taxpayers to file Appeal Applications (APL-01) against Rejection Orders issued in SPL-07.

Steps to File Appeals Against SPL-07 Orders can follow the given steps:

- Go to: Services → User Services → My Application
- Select Application Type as: “Appeal to Appellate Authority”
- Click on New Application

It may further be noted that once an appeal is filed under the waiver scheme, it cannot be withdrawn through the GST Portal, therefore, it is advised to exercise due diligence and ensure accuracy of all details before submission.

Source: <https://services.gst.gov.in/services/advisoryandreleased/read/615>

Taxpayer Advisory on upcoming security enhancements

The Goods and Services Tax (GST) system is set to introduce new enhancements aimed at bolstering data security and ensuring greater transparency for taxpayers interacting through Application Suvidha Providers (ASPs). These measures will soon be rolled out as part of a continued effort to improve taxpayer confidence in the digital GST ecosystem.

According to officials, ASPs connect with the GST system via authorized API channel partners known as GST Suvidha Providers (GSPs). In order to provide more transparency and control to taxpayers, the following key enhancements are being introduced:

1. Real-time Notifications for OTP-Based Consent

Taxpayers will now receive email and/or SMS notifications every time they provide OTP-based consent to an ASP for data access through the GSP interface.

The notification will be sent to the authorized signatory of the taxpayer and will include:

The name of the ASP and the associated GSP

Date and time of the OTP consent

Validity period of the consent

2. Enhanced Visibility and Control via GST Common Portal

The GST Common Portal dashboard is being upgraded to allow taxpayers to view both current and historic data access granted to ASPs/GSPs. Taxpayers will also have the option to revoke any active consent, granting them greater control over their data sharing permissions. This new feature will be accessible after logging in to the GST portal.

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/616>

Advisory: Regarding GSTR-3A Notices issued for non-filing of form GSTR 4 to cancelled Composition Taxpayers

The Goods and Services Tax Network (GSTN) has acknowledged that, due to a system-related glitch, Form GSTR-3A notices were erroneously issued to certain taxpayers for non-filing of GSTR-4, including those whose GST registrations had already been cancelled before the Financial Year 2024-25.

Under the provisions of Section 39(2) of the CGST Act, 2017, read with Rule 68 of the CGST Rules, 2017, notices in Form GSTR-3A are mandated in cases where the annual return in Form GSTR-4 is not filed. However, officials have confirmed that technical issues have caused these notices to be wrongly dispatched in inapplicable cases.

The issue is currently under active review by the technical team. GSTN has assured that corrective measures are being implemented to prevent such errors in the future.

Taxpayers who have either already submitted their returns or whose GST registrations were cancelled before FY 2024-25 are advised to disregard these notices, as no action is required from them.

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/618>

COMPLIANCE CALENDAR

IMPORTANT DATES		
GSTR-3B (Jul, 2025) *	Aug 20 th , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1 (Jul, 2025)	Aug 11 th , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
IFF (Optional) (Jul, 2025)	Aug 13 th , 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 (Jul, 2025)	Aug 13 th , 2025	Monthly return for Non-resident taxable persons
GSTR-6 (Jul, 2025)	Aug 13 th , 2025	Monthly return for Input Service Distributors
GSTR-8 (Jul, 2025)	Aug 10 th , 2025	Monthly return for e-Commerce Operators liable to collect tax at source (TCS)
GSTR-3B (Jul -Sep, 2025) #	Oct 22 nd , 24 th , 2025	Opted for quarterly filing as per QRMP scheme.
GSTR-1 (Jul -Sep, 2025)	Oct 13 th , 2025	Opted for quarterly filing as per QRMP scheme
CMP-08 (Jul -Sep, 2025)	Oct 18 th , 2025	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-5A (Jul, 2025)	Aug 20 th , 2025	Monthly return for Non-resident OIDAR services providers
GSTR-7 (Jul, 2025)	Aug 10 th , 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

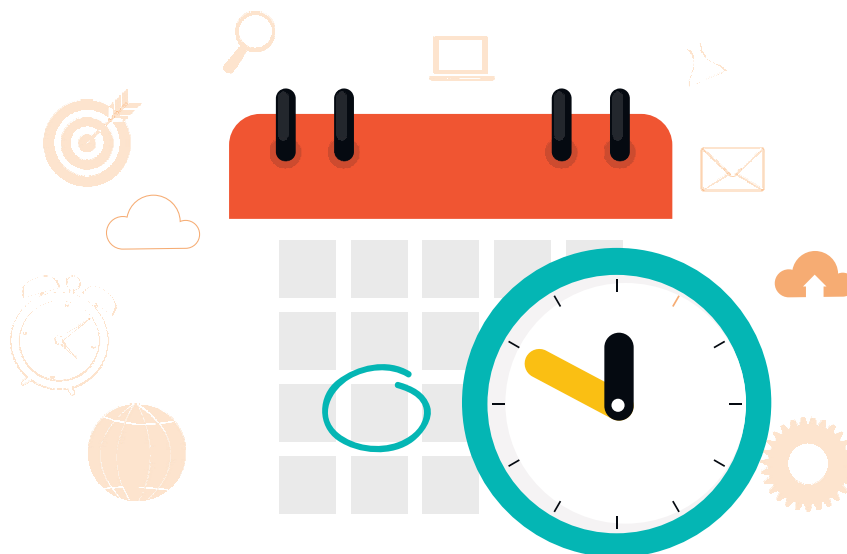
*GSTR-3B 20th of next month for taxpayers with an aggregate turnover in the previous financial year more than ₹5 crore or otherwise eligible but still opting out of the QRMP scheme

#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

Govt plans to track R&D, software and ICT spending of formal manufacturing firms

The new approach could help policymakers identify geographic and sectoral trends in innovation spending.

The government may soon be equipped to answer such questions, as it plans to introduce new modules in the Annual Survey of Industries (ASI) 2024-25, aimed at capturing spending on research and development (R&D), software, and information and communication technology (ICT) by formal manufacturing sector firms. The Ministry of Statistics and Programme Implementation is considering revamping the survey to disaggregate innovation-related spending, which has until now been collected under a single head. The refined categorisation would allow the government to track how much of the capital expenditure in the formal sector goes toward machinery, software, and digital tools separately.

Source: <https://www.moneycontrol.com/news/business/economy/govt-plans-to-track-r-d-software-and-ict-spending-of-formal-manufacturing-firms-13231204.html>

GST Council meeting likely only after monsoon session as key GoM reports awaited

The GoM on rate rationalisation is still to agree on the proposed three-rate structure, as the issue of retaining or doing away with the 12% slab remains unresolved.

Parliament will meet from July 21 to August 12 for the monsoon session.

GoMs' recommendations are expected to form a substantive part of the council's agenda. In their absence, the government sees little merit in convening the meeting.

Source: <https://www.moneycontrol.com/news/business/gst-council-meeting-likely-only-after-monsoon-session-as-key-gom-reports-awaited-13246598.html>

GST council needs to decide on compensation cess by October as loan repayment nears completion

With the GST compensation loan expected to be paid by October, the council will have to take the call on the levy, the legality of which could be called into question once the debt is cleared.

The Centre borrowed around Rs 2.69 lakh crore under a special window to compensate states for GST shortfall during the covid pandemic years, especially FY21 and FY22. The Centre had to borrow mean as it was unable to meet its obligation from cess collections due to a sharp fall in revenues. While the cess was extended to March 2026 to pay the loan, the repayment is projected to conclude by October.

Source: <https://www.moneycontrol.com/news/business/gst-council-likely-to-decide-on-compensation-cess-by-october-as-loan-repayment-nears-completion-13312622.html>

GST Council may give relief to NHAI toll contractors in upcoming meet

The council's fitment committee has recommended exemption from GST on toll-operate-transfer contracts, which can benefit private road developers such as Adani Enterprises and IRB Infrastructure.

Companies in toll-operate-transfer TOT are required to pay GST, even though they are merely stepping into the role of the toll collector, an activity exempt from the tax. The fitment committee, a technical advisory body under the GST council, has recommended exempting these contracts from the levy. It argued that the classification of TOT contracts as a taxable service may have been a misinterpretation of the law, since toll collection is not an independent supply by NHAI but a transfer of rights.

Source: <https://www.moneycontrol.com/news/business/gst-council-may-give-relief-to-nhai-toll-contractors-in-upcoming-meet-13319136.html>

GST QUIZ

1. Taxpayers who receive a Rejection Order (SPL-07) in response to their waiver applications can file an appeal through which application on the GST Portal?

- A) APL-01
- B) SPL-05
- C) SPL-01
- D) SPL-02

2. Which of the following statements is correct regarding appeals filed against SPL-07 orders under the waiver scheme on the GST Portal?

- A) An appeal can be withdrawn at any time via the GST Portal.
- B) Once an appeal is filed, it cannot be withdrawn through the GST Portal.
- C) Appeals can be modified after submission.
- D) SPL-07 orders cannot be appealed.

3. What key measure will the GST system introduce to alert taxpayers when their data access is authorized to an Application Suvidha Provider (ASP)?

- A) Physical mail confirmation
- B) Real-time email and/or SMS notifications to the authorized signatory
- C) Notification in next month's GST return
- D) Website pop-up only after 24 hours.

4. Which of the following details will be included in the OTP consent notification sent to taxpayers when ASP data access is authorized?

- A) Total GST paid last quarter
- B) PAN number of the taxpayer
- C) Current GST turnover
- D) Name of the ASP and associated GSP, date and time of consent, and validity period of the consent

5. How will taxpayers be empowered to manage data access permissions granted to ASPs/GSPs after the GST portal upgrades?

- A) They can view and revoke current and historic consents through the dashboard after logging in
- B) By sending a written request to GSTN
- C) By approaching their jurisdictional office in person
- D) By emailing the ASP directly



Answers: 1(A), 2(B), 3(B), 4(D), 5(A)

NOTES

Motto

सत्यं वद। धर्मं चर।
इष्टार्कं कुरु। त्वाकं। शोभते। क्यु कुरु। क्वा।

Vision

"To be a global leader in promoting
good corporate governance"

Mission

"To develop high calibre professionals
facilitating good corporate governance"



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