

# Newsletter

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# GST



THE INSTITUTE OF  
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IN PURSUIT OF PROFESSIONAL EXCELLENCE  
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# GST COLLECTION UPDATES

₹ 1,95,506 crore gross GST revenue collected during January 2025; records Year-on-Year (Y-o-Y) growth of 9.4%

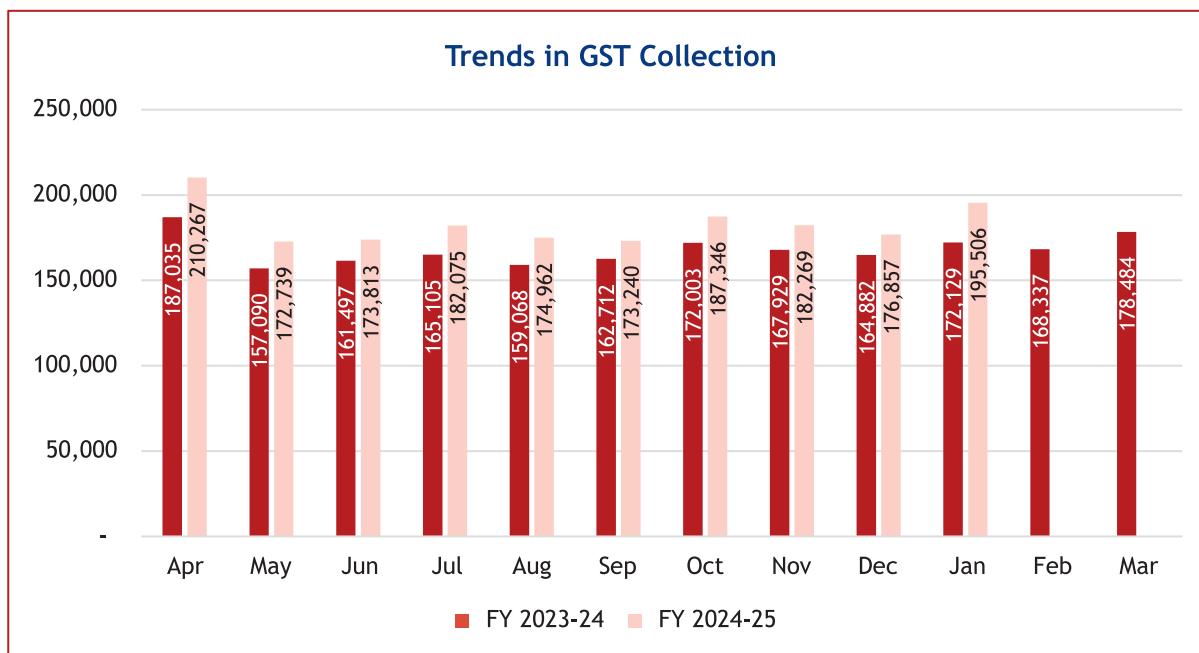
Net revenue at ₹1.71 lakh crore is up by 10.9% for the month and up by 8.7% for the year

Gross Goods and Services Tax (GST) revenue collected for January 2025 is ₹1,95,506 crore, a 12.3% increase compared to that in the same month in 2024. This growth was driven by a 10.1% rise in GST from domestic transactions. GST revenue net of refunds for January 2025 is ₹1.71 lakh crore which is a growth of 8.7% over that for the same period last year.

## Breakdown of January 2025 Collections:

- Central Goods and Services Tax (CGST): ₹36,077 crore
- State Goods and Services Tax (SGST): ₹44,942 crore
- Integrated Goods and Services Tax (IGST): ₹1,01,075 crore, including ₹47,453 crore collected on imported goods
- Cess: ₹13,412 crore, including ₹929 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\\_jan\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_jan_2025.pdf)

# GST SYSTEM STATISTICS

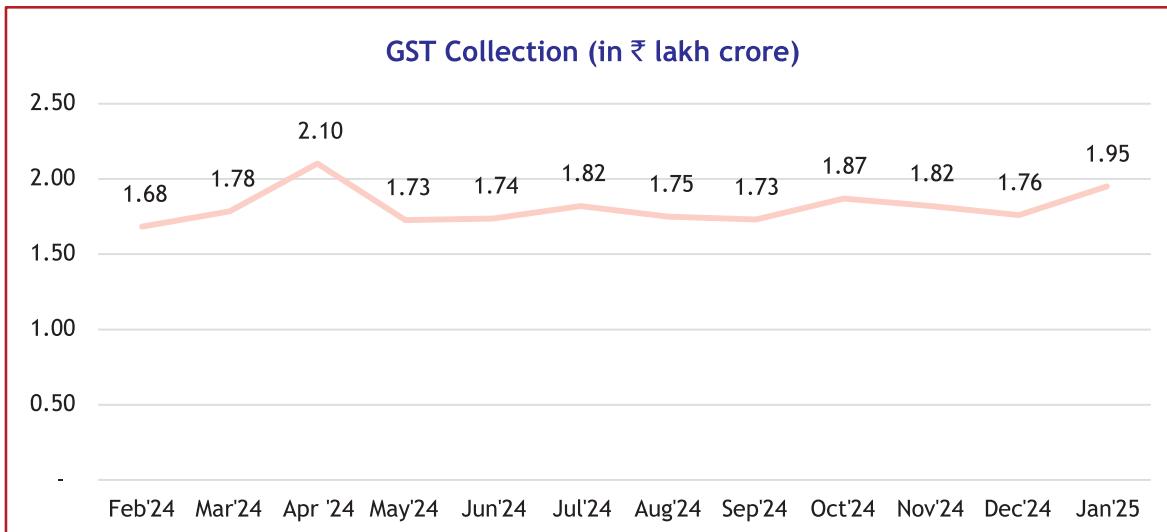
## RETURNS FILED, E-WAY BILLS, PAYMENTS, ETC.



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

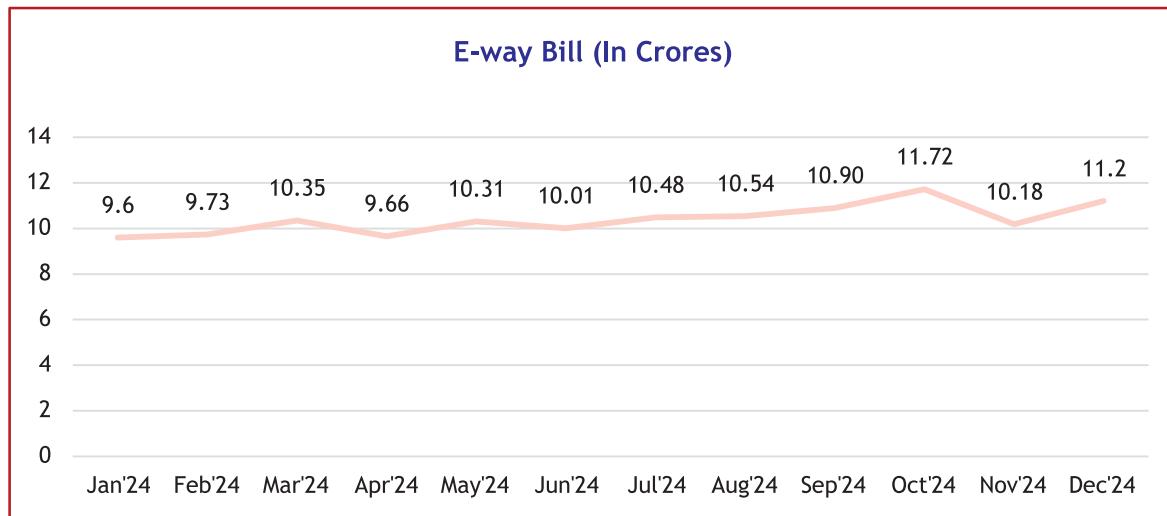
## TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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\\_jan\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_jan_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 Feb '24 (as per GST Website data release) reflects the transactions conducted in Jan '24. Therefore, in the above charts e-way bills generated in Jan '24 is shown corresponding to the GST Revenue collection for Feb '24 and so on.

# NOTIFICATIONS AND CIRCULARS

## NOTIFICATIONS

### NOTIFICATION NO. 01/2025- CENTRAL TAX DATED 10TH JANUARY 2025

This notification extends the due dates for filing GSTR-1 (outward supply details) for December 2024. For monthly filers, the deadline is extended to January 13, 2025. For quarterly filers (October-December 2024 period), the deadline is extended to January 15, 2025.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010249/ENG/Notifications>*

### NOTIFICATION NO. 02/2025- CENTRAL TAX DATED 10TH JANUARY 2025

This notification extends the due date for filing GSTR-3B returns for December 2024 - for monthly filers till January 22, 2025. For quarterly filers (Oct-Dec 2024), the deadline varies by state: January 24, 2025 for Category X states (including Maharashtra, Gujarat, Karnataka, etc.) and January 26, 2025 for Category Y states (including Delhi, UP, Bihar, etc.).

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010250/ENG/Notifications>*

### NOTIFICATION NO. 03/2025- CENTRAL TAX DATED 10TH JANUARY 2025

This notification extends the due date for non-resident taxable persons to file their GSTR-5 return for December 2024 to January 15, 2025.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010251/ENG/Notifications>*

### NOTIFICATION NO. 04/2025 - CENTRAL TAX DATED 10TH JANUARY 2025

This notification extends the due date for Input Service Distributors (ISDs) to file their GSTR-6 return for December 2024 to January 15, 2025.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010252/ENG/Notifications>*

### NOTIFICATION NO. 05/2025 - CENTRAL TAX DATED 10TH JANUARY 2025

This notification extends the due date for “Deductor” as defined in section 51 of the CGST act 2017 to file their GSTR-7 return for December 2024 to January 12, 2025.

Section 51 provides that; Notwithstanding anything to the contrary contained in this Act, the Government may mandate,-

- (a) a department or establishment of the Central Government or State Government; or
- (b) local authority; or

## Notifications and Circulars

- (c) Governmental agencies; or
- (d) such persons or category of persons as may be notified by the Government on the recommendations of the Council

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010253/ENG/Notifications>*

### NOTIFICATION NO. 06/2025 - CENTRAL TAX DATED 10TH JANUARY 2025

This notification extends the due date for “electronic commerce operator not being an agent” as provided in section 52 of the CGST act 2017 to file their GSTR-8 return for December 2024 to January 12, 2025.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010254/ENG/Notifications>*

### NOTIFICATION NO. 07/2025 - CENTRAL TAX DATED 23RD JANUARY 2025

The notification provides to amend the Central Goods and Services Tax Rules, 2017 by inserting Rule 16A in Central Goods and Services Tax Rules, 2017, which contains the provisions related to Grant of temporary identification number.

It provides that where a person is not liable for registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.

The notification further provides to amend the Rule 19 of Central Goods and Services Tax Rules, 2017 by way of inclusion of the intimation furnished by the composition taxpayer in FORM GST CMP-02 in case of amendment of registration under Rule 19.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010287/ENG/Notifications>*

### NOTIFICATION NO. 08/2025 - CENTRAL TAX DATED 23RD JANUARY 2025

By this notification the Central Government, waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act up-to the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010288/ENG/Notifications>*

## CIRCULARS

### CIRCULAR NO. 244/01/2025-GST DATED 28TH JANUARY 2025

Regularizing payment of GST on co-insurance premium apportioned by the lead insurer to the co-insurer and on ceding /re-insurance commission deducted from the reinsurance premium paid by the insurer to the reinsurer - reg

The circular provides clarification on the taxability of the activities or transactions which shall be treated neither as a supply of goods nor as a supply of services may be regularized for the past period, i.e. from 01.07.2017 to the effective date of amendments in the CGST Act, , on 'as is where is basis.

The services listed in the circulars are as following;

- a) Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the Central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.
- b) Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the Central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission

The transactions specified above are regularized for the period 01.07.2017 to 31.10.2024.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1003260/ENG/Circulars>*

### CIRCULAR NO. 245/02/2025-GST DATED 28TH JANUARY 2025

Clarifications regarding applicability of GST on certain services - reg

Applicability of GST on penal charges being levied by the Regulated Entities (REs) in view of RBI instructions dated 18.08.2023 directing such Regulated Entities (REs) to levy penal charges in place of penal interest.

Clarification by circular : As recommended by the 55th GST Council, it is clarified that no GST is payable on the penal charges levied by Regulated Entities, in compliance with RBI directions dated 18.08.2023, for non-compliance with material terms and conditions of loan contract by the borrower.

**Whether GST exemption under Sl. No. 34 of notification No. 12/2017-CTR dated 28.06.2017 is available to Payment Aggregators(PAs) in relation to settlement of an amount, up to two thousand rupees in a single transaction, transacted through credit card, debit card, charge card or other payment card services?**

The circular provides definition of acquiring bank, which shall provide clarification in relation to e-commerce business, as per circular "acquiring bank" means any banking company, financial institution

## **Notifications and Circulars**

including non-banking financial company or any other person, who makes the payment to any person who accepts such card”

**Clarification by circular:** As recommended by the 55th GST Council, it is clarified that GST exemption under Sl. No. 34 of notification No. 12/2017-CTR dated 28.06.2017 is available to RBI regulated Payment Aggregators (PAs) in relation to settlement of an amount, up to two thousand rupees in a single transaction, transacted through credit card, debit card, charge card or other payment card services, as PAs fall within the definition of ‘acquiring bank’ given in the Explanation to the said exemption entry. It is also clarified that this exemption is limited to payment settlement function only, which involves handling of money, and does not cover Payment Gateway (PG) services.

**Regularizing payment of GST on research and development services provided by Government Entities against consideration in the form of grants received from Government Entities.**

As recommended by the 55th GST Council, the payment of GST on the supply of research and development services by Government Entities against grants received from the Government Entities is regularized for the period 01.07.2017 to 09.10.2024, on ‘as is where is’basis.

**Regularizing payment of GST on skilling services provided by Training Partners approved by the National Skill Development Corporation.**

As recommended by the GST Council, the payment of GST on services provided by Training Partners approved by the National Skill Development Corporation, which were exempt prior to 10.10.2024, is regularized for the period 10.10.2024 to 15.01.2025, on ‘as is where is’basis.

**Applicability of GST on facility management services provided to Municipal Corporation of Delhi (MCD) Headquarter**

As recommended by the 55th GST Council, it is hereby clarified that GST is applicable on the services provided by facility management agency to MCD, Delhi HQ for upkeep of its head quarter building at applicable rates as these services are not covered under the scope of entry at Sr. No. 3A of the notification No. 12/2017-CTR dated 28.06.2017.

**Whether Delhi Development Authority (DDA) is a local authority as per section 2(69) of the CGST Act, 2017?**

Local authority under section 2(69) of the CGST Act, 2017 has been defined as a “Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund.

As per the definition DDA does not meet the requirement of local authority as per section 2(69) of the CGST Act, 2017. Thus, as recommended by the 55th GST Council, it is hereby clarified that DDA cannot be treated as local authority under GST law.

**Regularizing payment of GST on Reverse Charge (RCM) basis on renting of commercial property by unregistered person to a registered person for taxpayers registered under composition levy**

As recommended by the 55th GST Council, payment of GST on Reverse Charge (RCM) basis on renting of immovable property other than residential dwelling (commercial property) by unregistered person

to registered person under composition levy is hereby regularized for the period from 10.10.2024 to 15.01.2025 on ‘as is where is’ basis.

**Regularizing payment of GST on certain support services provided by an electricity transmission or distribution utility**

As recommended by the 55th GST Council, the payment of GST on certain incidental or ancillary services to the supply of transmission or distribution of electricity, as mentioned in Para 9.1 above, supplied by an electricity transmission or distribution utility is regularized for the period 10.10.2024 to 15.01.2025, on ‘as is where is’ basis.

**Regularizing the payment of GST on services provided by M/s Goethe Institute/Max Mueller Bhawans**

As recommended by the 55th GST Council, payment of GST on services supplied by Goethe Institute/ Max Mueller Bhawans is hereby regularized for the period from 01.07.2017 to 31.03.2023 on ‘as is where is’ basis.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1003261/ENG/Circulars>*

**CIRCULAR NO. 246/03/2025-GSTDATED 30TH JANUARY 2025**

The circular clarifies two key points about late fees for GSTR-9C (reconciliation statement):

1. For taxpayers required to file both GSTR-9 and GSTR-9C, the annual return is considered complete only when both forms are filed. Late fee applies from the due date until both forms are filed.
2. For FY 2022-23 and earlier years, if GSTR-9C is filed by March 31, 2025, no additional late fee (beyond what was already paid up to GSTR-9 filing date) will be charged. However, any late fees already paid won’t be refunded.

This applies to businesses with aggregate turnover exceeding ₹5 crore (post Aug 1, 2021) or ₹2 crore (pre Aug 1, 2021).

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1003263/ENG/Circulars>*

## GST PORTAL UPDATES

### ENABLING APPLICATION FOR RECTIFICATION AS PER NOTIFICATION 22/2024-CT, DATED 08.10.2024

The Central Government, based on the recommendations of the 54th GST Council, issued **Notification No. 22/2024 - CT dated 08.10.2024**, allowing registered persons to file an application for rectification of demand orders issued under Section 73/74 of the CGST Act. This applies to cases where an order was issued confirming a demand due to wrongful availment of ITC in contravention of Section 16(4), but where the ITC is now permissible under the newly inserted Section 16(5) and/or 16(6).

A dedicated functionality is now available on the GST Portal for taxpayers to submit their **rectification application**. To access this:

1. Log in to the GST Portal
2. Navigate to **Services > User Services > My Applications**
3. Select “Application for Rectification of Order” under Application Type
4. Click **NEW APPLICATION**

A **hyperlink** is provided on the Portal to download **Annexure A** in Word format. This proforma must be completed with details of the demand order related to the wrongful availment of ITC and uploaded while filing the rectification application.

*For a detailed step-by-step process, refer to:*

[https://tutorial.gst.gov.in/downloads/news/step\\_by\\_step\\_process\\_filing\\_rectification\\_application.pdf](https://tutorial.gst.gov.in/downloads/news/step_by_step_process_filing_rectification_application.pdf).

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/568>*

### ADVISORY ON BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS IN RAJASTHAN

This advisory outlines key updates regarding the GST registration process in Rajasthan. 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 Rajasthan:** This functionality, developed by GSTN, was implemented in Rajasthan on January 7, 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:
  - (a) OTP-based Aadhaar Authentication - Applicants can proceed with Aadhaar authentication as per the existing process.
  - (b) 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 Rajasthan.
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/569>*

#### **ADVISORY ON EXTENSION OF DUE DATE W.R.T GSTR 1 AND GSTR 3B**

Due Date for filling of GSTR-1 and GSTR-3B have been extended by two days. For details refer to Notification No. 01/2025 - (CT) dt. 10th January, 2025 and Notification No. 02/2025 - (CT) dt. 10th January, 2025 issued by CBIC.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/571>*

## **GENERATION DATE FOR DRAFT GSTR 2B FOR DECEMBER 2024**

In light of the extended due dates for filing GSTR-1 and GSTR-3B returns for the month of December 2024 (Quarter Oct-Dec 2024) as per Notifications No. 01/2025 and 02/2025 dated 10th January 2025, the Draft GSTR-2B for the month of December 2024 (Quarter Oct-Dec 2024) will now be generated on 16th January 2025 in accordance with the rule 60 of CGST Rules, 2017.

Taxpayers can recompute their Draft GSTR-2B if any action is taken in IMS after the generation of the same GSTR-2B on or after 16th Jan 2025.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/572>*

## **ADVISORY ON WAIVER SCHEME UNDER SECTION 128A**

Please refer to the advisory issued by GSTN on December 29, 2024, regarding the Waiver Scheme. You may access it at:

*<https://services.gst.gov.in/services/advisoryandreleases/read/564>*

1. Both Form GST SPL-01 and Form GST SPL-02 are now available on the GST portal. Taxpayers are advised to file their applications under the Waiver Scheme accordingly.
2. Any difficulties faced by taxpayers can be reported via <https://selfservice.gstsystem.in> by raising a ticket under the category “Issues related to Waiver Scheme.”

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/573>*

## **IMPLEMENTATION OF MANDATORY HSN CODE SELECTION IN GSTR-1 & GSTR-1A**

Following the successful rollout of Phase I and Phase II, Phase III of the implementation for Table 12 of GSTR-1 & GSTR-1A will take effect from the February 2025 return period. Key changes in this phase include:

1. Dropdown Selection for HSN Codes: Manual entry of HSN codes has been replaced with a dropdown menu, ensuring accurate selection.
2. Bifurcation of Table 12: The table is now divided into two tabs—B2B and B2C—to facilitate separate reporting of these supplies.
3. Validation of Supply Values & Tax Amounts: New validations have been introduced for supply values and tax amounts in both tabs.
  - Initially, these validations will be in warning mode only, meaning they will not block the filing of GSTR-1 & GSTR-1A if failed.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/574>*

## **ADVISORY ON BUSINESS CONTINUITY FOR E-INVOICE AND E-WAYBILL SYSTEMS**

This advisory outlines the alternate mechanisms and business continuity plans for both the e-Invoice and e-Waybill systems.

If you have not yet integrated these mechanisms into your systems, GSTN recommends coordinating with your system integrators, IRPs, ERPs, GSPs, or ASPs to enable these redundancies, ensuring they are operational when required.

### **Multi-IRPs for e-Invoice Reporting**

To ensure continuity, six Invoice Registration Portals (IRPs) are operational:

1. NIC-IRP 1: <https://www.einvoice1.gst.gov.in>
2. NIC-IRP 2: <https://www.einvoice2.gst.gov.in>
3. Cygnet IRP: <https://einvoice3.gst.gov.in>
4. Clear IRP: <https://einvoice4.gst.gov.in>
5. EY IRP: <https://einvoice5.gst.gov.in>
6. IRIS IRP: <https://einvoice6.gst.gov.in>

**NIC-IRP 1 & 2** are interoperable, allowing seamless switching during service disruptions. You can test this functionality in the NIC sandbox: <https://einv-apisandbox.nic.in>. If NIC-IRP is unavailable, other IRPs may be used.

### **Dual Portals for e-Waybill Services**

Redundancy is also provided for e-Waybill services with two portals:

1. eWaybill1: <https://ewaybillgst.gov.in>
2. eWaybill2: <https://ewaybill2.gst.gov.in>

### **Unified Authentication Token**

A single authentication token can be generated via NIC-IRP or e-Waybill portals, and it will be valid across all NIC portals, eliminating the need for separate tokens.

### **API Interoperability for Seamless Operations**

Taxpayers using APIs can configure their systems for cross-portal operations:

- Access NIC1 e-Invoice services via NIC2: Pass “NIC1” in the “irp” API header for APIs at <https://api.einvoice2.gst.gov.in>
- Access NIC2 e-Invoice services via NIC1: Pass “NIC2” in the “irp” API header for APIs at <https://api.einvoice1.gst.gov.in>

### **Supported e-Invoice APIs for cross-operation:**

- Get IRN Details
- Cancel IRN
- Get IRN Details by Document

## GST Portal Updates

- Generate e-Waybill by IRN
- Get e-Waybill details by IRN

For e-Waybill cross-operation, the following APIs are available:

- Get e-Waybill details
- Part B update APIs

## Recommended Actions for Taxpayers

1. Direct API Access: Verify that your systems support cross-portal interoperability.
2. Coordination with Service Providers: Ensure alternate mechanisms are integrated with your system through IRPs, ERPs, GSPs, or ASPs.
3. Explore Additional IRPs: Utilize available IRPs in addition to NIC-IRP 1 & 2.

This advisory aims to ensure uninterrupted operations during service disruptions. For further assistance, please contact your system integrators, service providers, or the GST helpdesk. More details are available on the respective IRPs and e-Waybill portals.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/575>*

## ADVISORY ON INTRODUCTION OF E-WAY BILL (EWB) FOR GOLD IN KERALA

A new option for generating **E-Way Bills (EWB)** for gold has been introduced in the EWB system, effective **January 20, 2025**. This feature allows taxpayers in **Kerala** to generate EWBs for goods under **Chapter 71** (excluding imitation jewellery), for intrastate movement, in line with the notification issued by the Government of Kerala.

### Key Points for Taxpayers:

1. **Scope of Coverage:**
  - The EWB can be generated for goods under **Chapter 71**, excluding **HSN 7117 (Imitation Jewellery)**, using the new “EWB for gold” option.
  - This feature is applicable only for the intrastate movement of these goods within Kerala.
2. **EWB for Imitation Jewellery (HSN 7117):**
  - Taxpayers can continue generating EWBs for **Imitation Jewellery (HSN 7117)** using the regular option in the EWB system.

For further assistance or queries, taxpayers may contact the GST Helpdesk or refer to the detailed user guide available on the EWB portal.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/576>*

## ATTENTION - HARD LOCKING OF AUTO-POPULATED LIABILITY IN GSTR-3B

1. Refer to the advisory dated October 17, 2024, regarding the restriction on editing the auto-populated liability in GSTR-3B from the January 2025 tax period.
2. Based on multiple requests from the trade, seeking more time, the decision to make the auto-populated liability non-editable in GSTR-3B will not be implemented for the January tax period on the GST portal.
3. Please note that this change will be introduced soon, and the trade will be informed accordingly. Taxpayers are advised to prepare for the upcoming change.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/578>*

## ADVISORY FOR BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS IN TAMIL NADU AND HIMACHAL PRADESH

This is to inform you about recent updates concerning the GST registration process. Please keep the following points in mind during your registration:

1. **Amendment to Rule 8 of the CGST Rules, 2017:** The rule now allows for identification of applicants based on data analysis and risk parameters. This includes Biometric-based Aadhaar Authentication and photograph capture, along with the verification of original documents uploaded with the application.
2. **Implementation in Tamil Nadu and Himachal Pradesh:** This functionality, developed by GSTN, was rolled out in Tamil Nadu and Himachal Pradesh on January 28, 2025.
3. **Appointment Booking and Document Verification:** After submitting Form GST REG-01, applicants will receive one of the following links via email:
  - (a) A link for OTP-based Aadhaar Authentication
  - (b) A link to book an appointment at a GST Suvidha Kendra (GSK), along with GSK details and jurisdiction, for Biometric-based Aadhaar Authentication and document verification
4. If you receive the OTP-based Aadhaar Authentication link (point 3a), you can proceed with the application as per the existing process.
5. If you receive the appointment link (point 3b), you must book an appointment to visit the designated GSK using the provided link.
6. **Appointment Booking Availability:** The appointment booking feature is now available for Tamil Nadu and Himachal Pradesh applicants.
7. **Appointment Confirmation:** Once the appointment is booked, you will receive a confirmation email. You must visit the designated GSK according to the scheduled time.
8. **Documents to Carry for GSK Visit:**

## GST Portal Updates

- A copy (hard or soft) of the appointment confirmation email
- Details of jurisdiction as per the intimation email
- Original Aadhaar and PAN cards
- Original documents uploaded with the application, as mentioned in the intimation email

9. **Biometric Authentication and Document Verification:** These will be completed at the GSK for all individuals listed in GST REG-01.

10. **Appointment Selection:** Ensure that you select an appointment for biometric verification within the maximum allowable period as indicated in the intimation email. ARNs will be generated once the authentication and document verification are completed.

11. **GSK Operation:** The operating days and hours of GSKs will follow the guidelines provided by the state administration.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/579>*



## COMPLIANCE CALENDAR

Important dates		
GSTR-3B (Jan,2025) *	Feb 20 <sup>th</sup> , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1 (Jan,2025)	Feb 11 <sup>th</sup> , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
IFF (Optional) (Jan,2025)	Feb 13 <sup>th</sup> , 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 (Jan,2025)	Feb 13 <sup>th</sup> , 2025	Monthly return for Non-resident taxable persons
GSTR-6 (Jan,2025)	Feb 13 <sup>th</sup> , 2025	Monthly return for Input Service Distributors
GSTR-8 (Jan,2025)	Feb 10 <sup>th</sup> , 2025	Monthly return for e-Commerce Operators liable to collect tax at source (TCS)
GSTR-3B (Jan-Mar, 2025) #	Apr 22 <sup>nd</sup> , 24 <sup>th</sup> 2025	Opted for quarterly filing as per QRMP scheme.
GSTR-1 (Jan-Mar, 2025)	Feb 13 <sup>th</sup> , 2025	Opted for quarterly filing as per QRMP scheme
CMP-08 (Jan-Mar, 2025)	Apr 18 <sup>th</sup> , 2025	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-5A (Jan, 2025)	Feb 20th, 2025	Monthly return for Non-resident OIDAR services providers
GSTR-7 (Jan, 2024)	Feb 10 <sup>th</sup> , 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

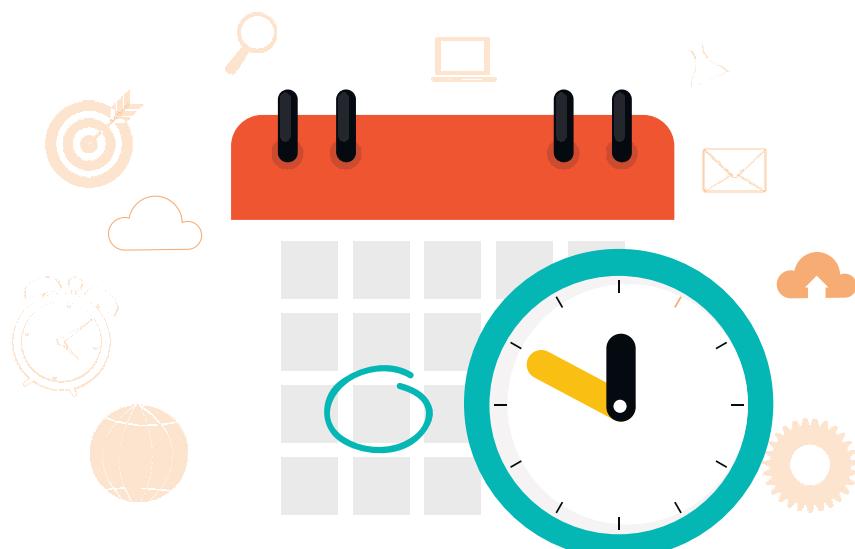
## Compliance Calendar

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 QUIZ

**1. As per section 51 of the CGST Act 2017, the definition of deductor includes;**

- A) a department or establishment of the Central Government or State Government; or
- B) local authority; or
- C) Governmental agencies;
- D) All of the above

**2. According to the circular issued in line with RBI instructions dated 18.08.2023, what is the GST treatment on penal charges levied by Regulated Entities (REs) for non-compliance with material terms and conditions of a loan contract?**

- A) GST is applicable at the standard rate
- B) GST is applicable at a reduced rate
- C) No GST is payable on these penal charges
- D) GST applicability depends on the quantum of penal charges

**3. Section 52 provides collection of tax at source by every electronic commerce operator and the filing of the return for amount collected in form \_\_\_\_\_ ? ?**

- A) GSTR-3B
- B) GSTR-7
- C) GSTR-8
- D) GSTR-5

**4. As per the Circular No. 245/02/2025-GST Dated 28th January 2025, what is clarified regarding GST on facility management services provided to MCD HQ?**

- A) GST is not applicable
- B) GST is applicable at applicable rates
- C) GST is applicable only for private entities
- D) GST is exempted under all circumstances

**5. What does facility management services for MCD Headquarters include?**

- A) Construction of new buildings
- B) Upkeep and maintenance of the headquarters building
- C) Supply of goods to MCD
- D) Policy-making for municipal governance



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

## NOTES

## NOTES

## Motto —

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