

# Newsletter

JULY 2025 – Volume 95

# GST



**THE INSTITUTE OF  
Company Secretaries of India**  
**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)



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# GST COLLECTION UPDATES

**₹ 1,84,597 crore gross GST revenue collected during June 2025;  
records Year on Year growth of 11.8%**

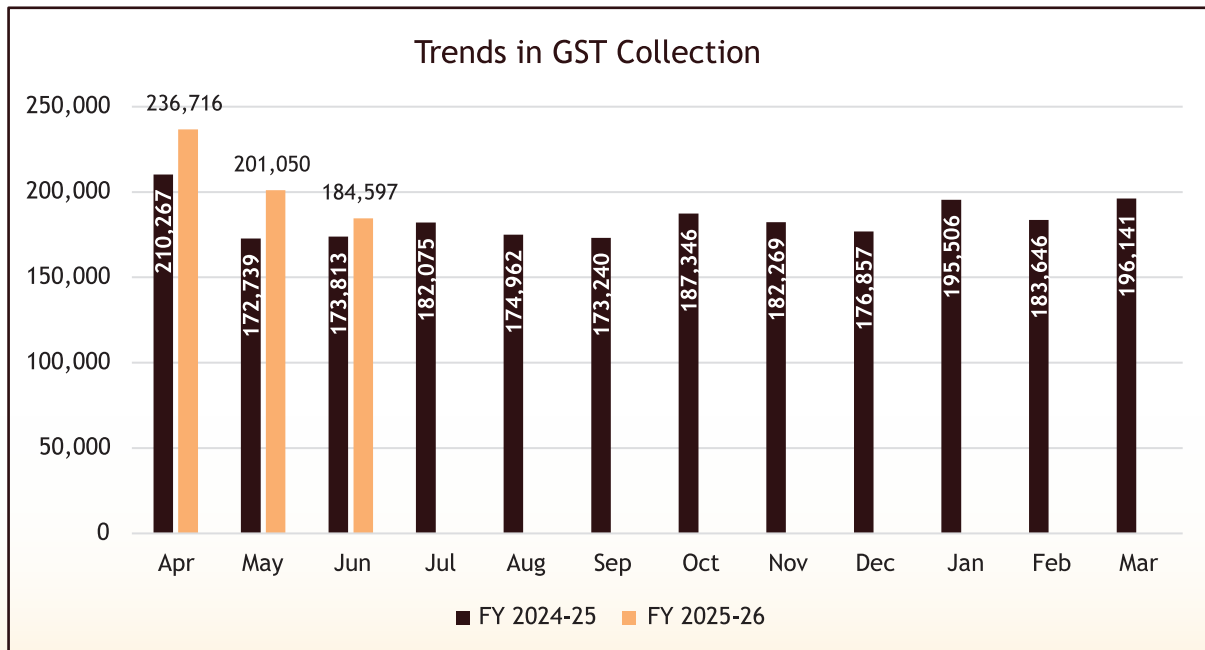
**Net revenue at ₹ 1.59 lakh crore is up by 3.3% for the month and up by 10.7% for the year**

Gross Goods and Services Tax (GST) revenue collected for June 2025 is ₹ 1,84,597 crore, a 6.2% increase compared to that in the same month in 2024. This growth was driven by a 14.1% rise in GST from domestic transactions. GST revenue net of refunds for June 2025 is ₹ 1.59 lakh crore which is a growth of 10.7% over that for the same period last year.

Breakdown of June 2025 Collections:

- Central Goods and Services Tax (CGST): ₹34,558 crore
- State Goods and Services Tax (SGST): ₹43,268 crore
- Integrated Goods and Services Tax (IGST): ₹93,280 crore, including ₹44,600 crore collected on imported goods
- Cess: ₹13,491 crore, including ₹1,091 crore collected on imported goods

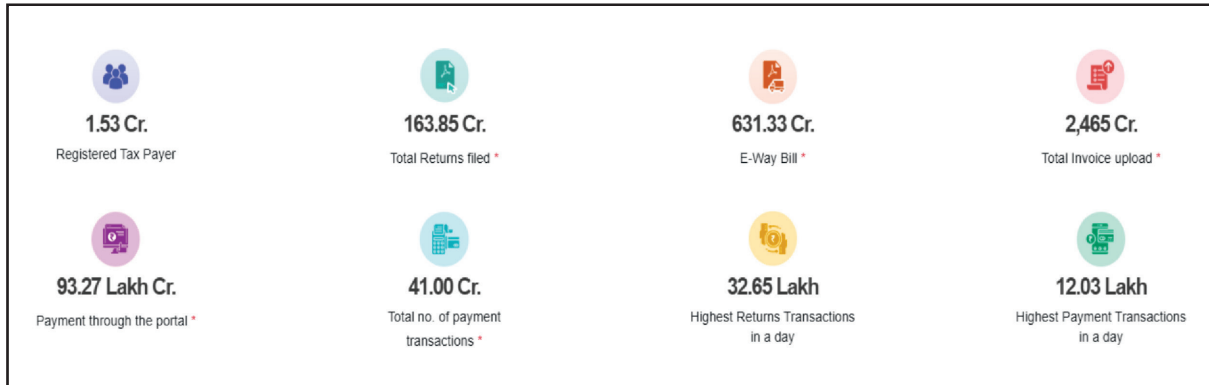
The chart below shows trends in monthly gross GST revenues during the current financial year.



[https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_data\\_for\\_publishing\\_june\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_june_2025.pdf)

## GST SYSTEM STATISTICS

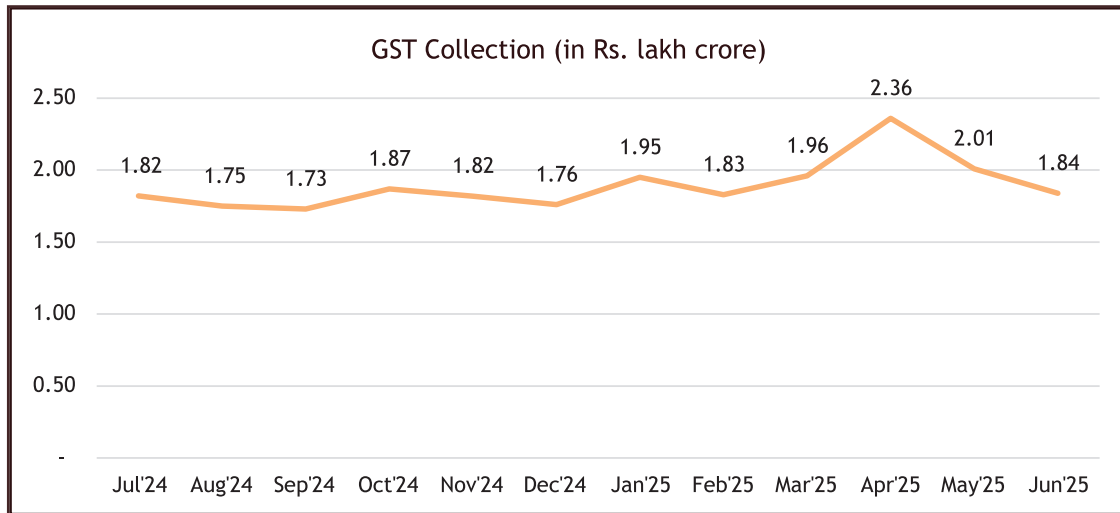
### RETURNS FILED, E-WAY BILLS, PAYMENTS, ETC.



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

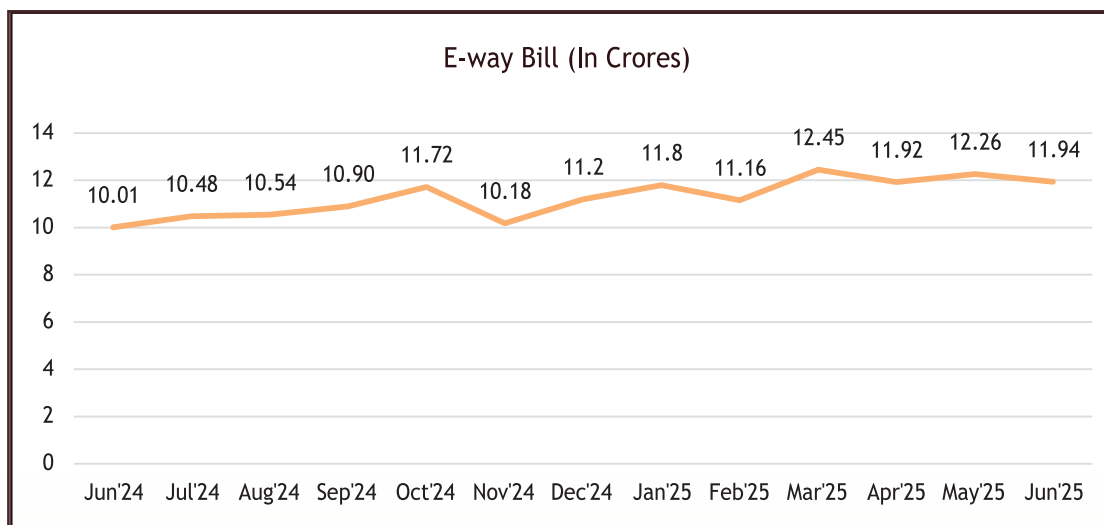
## TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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



[https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_data\\_for\\_publishing\\_june\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_june_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 July'24 (as per GST Website data release) reflects the transactions conducted in June'24. Therefore, in the above charts e-way bills generated in June'24 is shown corresponding to the GST Revenue collection for July'24 and so on.

# NOTIFICATIONS AND CIRCULARS

## CIRCULAR

### **Circular No. 249/06/2025-GST dated 9<sup>th</sup> June, 2025**

Generation and quoting of Document Identification Number(DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to tax payers and other concerned persons- reg

The Central Board of Indirect Taxes and Customs (CBIC) has announced the implementation of the Document Identification Number (DIN) system, as outlined in Board's Circular No. 122/41/2019-GST dated November 5, 2019, and Circular No. 128/47/2019-GST dated December 23, 2019. Initially applied to specific documents, the DIN requirement has now been expanded to include all communications, such as emails, sent to taxpayers and other stakeholders by CBIC offices. This initiative aims to leverage technology to improve accountability and transparency in interactions with the trade and taxpayer community.

The Central Board of Indirect Taxes and Customs (CBIC) has noted that documents and summaries generated through the GST common portal include a Reference Number (RFN) that can be verified online at GST Verification Portal. This verification provides essential details such as the date of RFN generation, document issuance date, communication type, and the issuing office.

According to Section 169(1)(d) of the CGST Act, 2017, any official communication must be made available on the common portal. In a recent directive, Instruction No. 4/2023-GST dated November 23, 2023, CBIC emphasized the importance of adhering to Rule 142 of the CGST Rules. It mandated that summaries of Show Cause Notices (Form GST DRC-01) and Orders-in-Original (Form GST DRC-07) be served electronically on the common portal.

Given that communications generated through the GST portal already contain the RFN, the requirement to quote the DIN on these documents is deemed unnecessary, as it results in two distinct verifiable numbers—RFN and DIN—on the same communication.

The Central Board of Indirect Taxes and Customs (CBIC) has issued a clarification regarding the quoting of Document Identification Number (DIN) for communications made through the common portal, in accordance with Section 169 of the CGST Act, 2017. It has been confirmed that for communications that include a verifiable Reference Number (RFN), quoting the DIN is not necessary. Such communications bearing the RFN will be considered valid.

As a result of this clarification, Circulars No. 122/41/2019-GST dated November 5, 2019, and 128/47/2019-GST dated December 23, 2019, issued by the Board, have been modified to reflect this change.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1003281/ENG/Circulars>*

**Circular No. 250/07/2025-GST dated 24<sup>th</sup> June, 2025**

**Reviewing authority, Revisional Authority and Appellate Authority in respect of orders passed by Common Adjudicating Authority (CAA) for show cause notices issued by DGGI - reg.**

In reference to Notification No. 02/2017 dated June 19, 2017 (as amended) and Circular No. 239/33/2024-GST dated December 4, 2024, it is important to note that Joint/Additional Commissioners assigned to specific Commissionerates have been designated as the Common Adjudicating Authority (CAA) for handling show cause notices issued by the Directorate General of GST Intelligence (DGGI).

The aforementioned circular outlines the procedure for assigning these show cause notices to the CAA, along with their territorial jurisdiction. However, it is crucial to highlight that the circular does not provide guidance on the procedures related to review, revision, and appeals concerning the Orders-in-Original (O-I-Os) issued by the CAA.

Upon examination of this matter in consultation with the Union Ministry of Law and Justice, it has been clarified that Section 107 of the CGST Act, 2017, establishes a comprehensive mechanism for managing appeals through the Appellate Authority. This section also empowers the formulation of rules pertaining to appeals and reviews. Furthermore, the Reviewing Authority possesses the authority under the same section to review adjudication orders issued by a CAA who is under the jurisdiction of the Reviewing Authority.

This clarification aims to ensure that all stakeholders are aware of the existing legal framework governing appeals and reviews related to the orders passed by the CAA, thereby promoting transparency and adherence to due process.

In accordance with Section 108 of the CGST Act, 2017, a detailed mechanism for the revision of orders has been established. As per Notification No. 05/2020-Central Tax dated January 13, 2020, the jurisdictional Principal Commissioner or Commissioner has been designated as the revisional authority for decisions or orders issued by Additional or Joint Commissioners of Central Tax who are subordinate to them.

To ensure uniformity in the procedures for review, revision, and appeal concerning the Orders-in-Original (O-I-Os) adjudicated by Common Adjudicating Authorities (CAAs), the following clarifications are provided:

- a) Review under Section 107 of the CGST Act, 2017: The Principal Commissioner or Commissioner of Central Tax, under whom the Common Adjudicating Authority (Additional/Joint Commissioner) is posted, shall serve as the reviewing authority for such O-I-Os.
- b) Revisional Power under Section 108 of the CGST Act, 2017: The Principal Commissioner or Commissioner of Central Tax, under whom the Common Adjudicating Authority (Additional/Joint Commissioner) is posted, shall also act as the revisional authority for these O-I-Os.
- c) Appeal Procedure under Section 107 of the CGST Act, 2017: Appeals against the orders of the Common Adjudicating Authority (Additional/Joint Commissioner) shall be directed to the Commissioner (Appeals) corresponding to the territorial jurisdiction of the Principal Commissioner or Commissioner of Central Tax, under whom the said Common Adjudicating Authority is posted,

as specified in Table III of Notification No. 02/2017-Central Tax dated June 19, 2017.

- d) Department's Representation in Appeals: The Principal Commissioner or Commissioner of Central Tax of the Commissionerate, under which the Common Adjudicating Authority (Additional/Joint Commissioner) is posted, shall represent the department in appeal proceedings against the O-I-Os issued by the Common Adjudicating Authority. They may appoint any officer subordinate to them as the designated officer for filing departmental appeals.
- e) Comments from DGGI: The reviewing or revisional authority for such orders may seek comments on the O-I-O from the concerned DGGI formation before making a decision on the order passed by the CAA.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1003283/ENG/Circulars>*



## GST PORTAL UPDATES

### **Advisory regarding non-editable of auto-populated liability in GSTR-3B**

In a significant update for taxpayers, the GST Portal has introduced a pre-filled GSTR-3B form, which automatically populates tax liabilities based on the outward supplies declared in GSTR-1, GSTR-1A, or the Invoice Furnishing Facility (IFF). Currently, taxpayers have the ability to edit these auto-populated values directly within the GSTR-3B form.

The introduction of GSTR-1A provides taxpayers with a new facility to amend any incorrectly declared outward supplies in their GSTR-1 or IFF submissions. This amendment option allows taxpayers to correct their liabilities before filing their GSTR-3B for the same return period, ensuring greater accuracy in tax reporting.

However, starting from the tax period of July 2025, for which GSTR-3B will be submitted in August 2025, the auto-populated liabilities will become non-editable. Taxpayers will still have the opportunity to amend their auto-populated liabilities, but this will need to be done through GSTR-1A, which must be filed for the same tax period prior to the submission of GSTR-3B.

*Source: <https://services.gst.gov.in/services/advisoryandreleased/read/606>*

### **Barring of GST Return on expiry of three years**

As per the Finance Act, 2023 (8 of 2023), dated March 31, 2023, and implemented from October 1, 2023, through Notification No. 28/2023 - Central Tax dated July 31, 2023, significant changes have been introduced regarding the filing of GST returns. Taxpayers will no longer be permitted to file their GST returns after a period of three years from the due date for furnishing the respective returns under various sections, including Section 37 (Outward Supply), Section 39 (Payment of Liability), Section 44 (Annual Return), and Section 52 (Tax Collected at Source).

These sections encompass a range of returns, including GSTR-1, GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, and GSTR-9. Consequently, the aforementioned returns will be barred from filing after the three-year period has elapsed.

This restriction will take effect on the GST portal starting from the July 2025 tax period.

*Source: <https://services.gst.gov.in/services/advisoryandreleased/read/607>*

### **System Validation for Filing of Refund Applications on GST Portal for QRMP Taxpayers**

In a significant move to streamline the refund application process, the Goods and Services Tax (GST) Portal has implemented a system-level validation to ensure compliance with the provisions outlined

in Para 6 of Circular No. 125/44/2019-GST, dated November 18, 2019. This circular stipulates that any refund claim for a tax period can only be filed after all returns in FORM GSTR-1 and FORM GSTR-3B have been submitted, provided they were due before the refund application date.

However, exceptions are made for composition taxpayers, non-resident taxable persons, and Input Service Distributors (ISDs). These applicants are required to submit returns in FORM GSTR-4 (along with FORM GST CMP-08), FORM GSTR-5, or FORM GSTR-6, as applicable, instead of the standard forms.

In line with this directive, the GST system has been updated to permit refund applications solely when taxpayers have filed all relevant returns due up to the date of their application.

Following the implementation of this validation, issues arose for taxpayers registered under the Quarterly Return Monthly Payment (QRMP) scheme. Many encountered difficulties when attempting to file refund applications, as the system failed to recognize invoices submitted via the Invoice Furnishing Facility (IFF) for the first two months of the quarter (M1 and M2). This glitch prevented users from proceeding with their refund filings. Additionally, taxpayers who had already filed GSTR-1 for the previous quarter were mistakenly prompted to file returns for M1 and M2 of the current quarter when submitting refund applications during the transition between quarters.

The GST authorities have now confirmed that this technical issue has been resolved. Taxpayers under the QRMP scheme can once again file refund applications for invoices for which GSTR-3B has already been submitted. It is important to note that invoices submitted through IFF, for which GSTR-3B has yet to be filed in the upcoming return period, should not be included in the refund application.

**Source:** <https://services.gst.gov.in/services/advisoryandreleased/read/608>

### **Advisory on filing of Amnesty applications under Section 128A of the CGST Act**

A total of 302,658 waiver applications have been submitted through the SPL-01/02 forms. However, it has been reported that some taxpayers are encountering difficulties when attempting to file amnesty applications under Section 128A on the GST portal. With the deadline for submission approaching, various trade bodies have raised concerns and submitted representations requesting an alternative mechanism to facilitate the filing process.

In light of these challenges, taxpayers experiencing technical issues that hinder their ability to file waiver applications are advised to follow the steps outlined in the link below:

[https://tutorial.gst.gov.in/downloads/news/link\\_data.pdf](https://tutorial.gst.gov.in/downloads/news/link_data.pdf)

Taxpayers facing any difficulties while filing applications through this route are encouraged to promptly report these issues to GSTN by raising a complaint on the GST Self-Service Portal: (<https://selfservice.gstsystem.in>)

**Source:** <https://services.gst.gov.in/services/advisoryandreleased/read/609>

### **Filing of SPL-01/ SPL-02 where payment made through GSTR 3B and other cases**

Taxpayers filing amnesty applications in Form SPL-01 or SPL-02 under Section 128A of the CGST Act,

2017, are currently facing technical issues related to the auto-population of payment details in Table 4 of these forms. This has raised concerns regarding the accuracy of payment information reflected in the applications.

Specifically, it has been noted that the following payment details may not be accurately auto-populated:

- (a) Amount paid through the “payment towards demand order” functionality
- (b) Pre-deposit amount details
- (c) Payment made through GSTR-3B

Despite these discrepancies, taxpayers are advised to proceed with filing their waiver applications, as the GST portal does not prevent submissions in cases where payment details and demand amounts do not match.

**Source:** <https://services.gst.gov.in/services/advisoryandreleases/read/610>

### Introduction of Enhanced Inter-operable Services Between E-Way Bill Portals

The Goods and Services Tax Network (GSTN) is set to launch the new E-Way Bill 2.0 portal on July 1, 2025, aimed at enhancing inter-operability between the existing E-Way Bill 1.0 portal and the new system. The new portal, accessible at [ewaybill2.gst.gov.in](https://ewaybill2.gst.gov.in), is designed to ensure continuity of services for taxpayers and transporters during exigencies.

The E-Way Bill 2.0 portal will introduce several new inter-operable services, including:

Generation of E-Way Bills based on Part-A details entered by the supplier

Generation of Consolidated E-Way Bills

Extension of validity of E-Way Bills

Update of transporter details

Retrieval of consolidated E-Way Bills

These services complement existing functionalities such as E-Way Bill generation, vehicle detail updates, and printing of E-Way Bills.

Both portals will operate on a real-time synchronized architecture, allowing E-Way Bill data to be mirrored across systems within seconds. In case of technical issues with the E-Way Bill 1.0 portal, taxpayers can perform necessary operations on the E-Way Bill 2.0 portal, ensuring business continuity.

Additionally, all services will be available via APIs for taxpayers and logistics operators, currently hosted in a sandbox environment for testing and integration.

The integration of data from both portals aims to eliminate dependency on the E-Way Bill 1.0 system during emergencies, allowing seamless updates and operations across both platforms. This dual-system approach is expected to enhance efficiency and reliability in E-Way Bill management.

**Source:** <https://services.gst.gov.in/services/advisoryandreleases/read/611>

### Advisory to file pending returns before expiry of three years

In accordance with the Finance Act, 2023 (8 of 2023), effective October 1, 2023, taxpayers will face new restrictions on filing their Goods and Services Tax (GST) returns. As per Notification No. 28/2023 - Central Tax, dated July 31, 2023, taxpayers will not be allowed to file GST returns after a period of three years from the due date of submission under various sections, including Section 37 (Outward Supply), Section 39 (Payment of Liability), Section 44 (Annual Return), and Section 52 (Tax Collected at Source). This applies to forms such as GSTR-1, GSTR-3B, GSTR-4, GSTR-5, GSTR-6, GSTR-7, GSTR-8, and GSTR-9 or 9C.

As a result, any returns due three years prior to the July 2025 tax period that have not been filed will be barred from submission. An advisory was previously issued by GSTN on October 29, 2024, regarding this change.

To provide clarity, the following GST returns will be barred from filing effective August 1, 2025:

GST Forms	Barred Period (w.e.f. 1st August 2025)
GSTR-1/IFF	June-2022
GSTR-1Q	April-June 2022
GSTR-3B/M	June-2022
GSTR-3BQ	April-June 2022
GSTR-4	FY 2021-22
GSTR-5	June-2022
GSTR-6	June-2022
GSTR-7	June-2022
GSTR-8	June-2022
GSTR-9/9C	FY 2020-21

Source: <https://services.gst.gov.in/services/advisoryandreleased/read/612>

### Handling of Inadvertently Rejected records on IMS

A recipient can avail Input Tax Credit (ITC) for wrongly rejected invoices, debit notes, or ECO-documents in the Invoice Management System (IMS) when the corresponding GSTR-3B for the same tax period has already been filed, the recipient can take specific actions. The recipient should request the supplier to report the same record, without any changes, in the GSTR-1A of the same return period or in the respective amendment table of subsequent GSTR-1/IFF. By doing so, the recipient can avail the ITC based on the amended record by accepting it on IMS and recomputing GSTR-2B accordingly. It is important to note that the recipient will receive the full ITC of the amended value since the original record was rejected. However, the recipient can only claim the ITC for the re-furnished document by the supplier in the GSTR-2B of the concerned tax period.

If an original record is rejected by the recipient and the supplier subsequently furnishes the same record in GSTR-1A of the same tax period or in the amendment table of GSTR-1/IFF in a later period, the impact on the supplier's liability is minimal. If the supplier had initially submitted the original record in GSTR-1/IFF and it was wrongly rejected by the recipient in IMS, the supplier can re-submit the same record (without any changes) in GSTR-1A or the amendment table within the specified time limit. In this scenario, the supplier's liability will not increase, as the amendment table only accounts for delta values. Therefore, in this case, the differential liability increase will be zero.

A recipient taxpayer can reverse ITC for a wrongly rejected credit note in IMS when the corresponding GSTR-3B has already been filed, the recipient can take similar steps. The recipient should request the supplier to furnish the same credit note (CN) without any changes in the GSTR-1A of the same return period or in the amendment table of a subsequent GSTR-1/IFF. Once the supplier submits the amended CN, the recipient can reverse the availed ITC by accepting the CN on IMS. Consequently, the recipient's ITC will be reduced by the complete amended value, which will match the value of the original CN that was rejected.

If an original credit note is rejected by the recipient and the supplier later submits the same credit note in GSTR-1A of the same tax period or in the amendment table of GSTR-1/IFF in a future tax period, the initial impact on the supplier's liability will be an increase due to the rejection of the original credit note. However, once the supplier submits the same credit note in GSTR-1A or the amendment table, the supplier's liability will be adjusted downwards corresponding to the value of the amended credit note, which is the same as the original. Thus, the net effect on the supplier's liability will only occur once, effectively balancing the initial increase caused by the rejection.

Source: <https://services.gst.gov.in/services/advisoryand/releases/read/613>



## COMPLIANCE CALENDAR

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

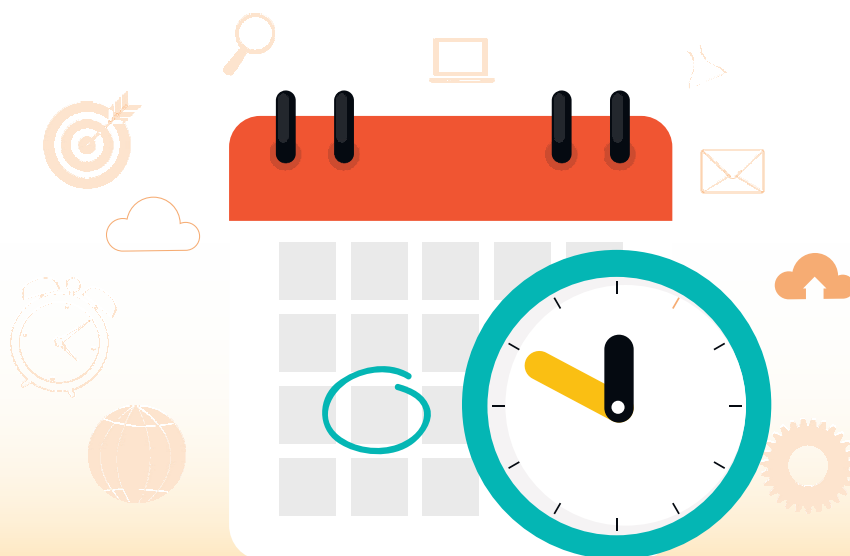
\*GSTR-3B 20th of next month for taxpayers with an aggregate turnover in the previous financial year more than ₹5 crore or otherwise eligible but still opting out of the QRMP scheme

#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

### **May Momentum: Economy shines despite tariffs & Indo-Pak conflict**

UPI continued its double-digit growth with more than Rs 25 lakh crore worth of transactions for the first time, and volumes approaching 19 billion.

Digital payments mirrored this strength. UPI transactions crossed Rs 25 lakh crore for the first time, with transaction volumes approaching 19 billion, continuing their double-digit growth trajectory. FasTag payments also recorded a 16 percent jump, crossing 400 million transactions, with the total value exceeding Rs 7,000 crore – another first.

*Source: <https://www.moneycontrol.com/news/business/economy/may-momentum-economy-shines-despite-tariffs-indo-pak-conflict-13086414.html>*

### **Maximum GST rate cap may be raised ahead of expiry of compensation cess in April**

GoM favours merging the levy the compensation with GST rates to leave the tax on high-revenue items unchanged. The cess will stand withdrawn from March 31, 2026

With the GST compensation cess set to end in March 2026, the Centre and states are staring at potential revenue losses on high-revenue items such as automobiles, tobacco, and aerated drinks.

The group of ministers (GoM) on compensation cess has reached a broad consensus to merge the levy with GST rates – a key step that will ensure the tax burden on high-revenue goods such as automobiles, tobacco, and aerated drinks remains unchanged even after the cess is phased out.

*Source: <https://www.moneycontrol.com/news/business/peak-gst-rate-may-be-raised-to-60-ahead-of-expiry-of-compensation-cess-in-april-13130423.html>*



## GST QUIZ

**1. What must a recipient do to avail Input Tax Credit (ITC) for wrongly rejected invoices in the Invoice Management System (IMS)?**

- A) File a new GSTR-3B for the current tax period.
- B) Request the supplier to report the same record in GSTR-1A or the amendment table of GSTR-1/IFF.
- C) Ignore the rejected invoices and wait for the next tax period.
- D) Directly claim ITC without any amendments.

**2. What is the consequence of the recipient accepting the amended record in IMS?**

- A) The recipient will lose the right to claim ITC.
- B) The recipient will only receive partial ITC.
- C) The recipient must file a complaint against the supplier.
- D) The recipient can claim ITC based on the amended record and recompute GSTR-2B.

**3. What is the effective date for the new restrictions on filing Goods and Services Tax (GST) returns as per the Finance Act, 2023?A)**

- A) July 31, 2023
- B) October 1, 2023
- C) January 1, 2024
- D) March 31, 2023.

**4. According to Notification No. 28/2023 - Central Tax, what is the maximum period allowed for taxpayers to file GST returns after the due date of submission?**

- A) One year
- B) Two years
- C) Three years
- D) Five years

5. What technical issue are taxpayers facing when filing amnesty applications in Form SPL-01 or SPL-02 under Section 128A of the CGST Act, 2017?

- A) Difficulty in submitting the forms online
- B) Auto-population of payment details in Table 4
- C) Inability to attach supporting documents
- D) Incorrect tax rates being applied



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

[illegible]

## Motto

सत्यं वद। धर्मं चर।  
इष्टार्क तेह त्पते. ब्रवेह तु तेह बळ.

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