



Newsletter

JUNE 2025 – Volume 94

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)



C O N T E N T S

GST Collection Updates	1
GST System Statistics	2
Trends in GST Collection and E-way Bills Generated	3
Notifications & Circulars	4
GST Portal Updates	6
Compliance Calendar	11
GST in News	13
GST Quiz	14



Disclaimer: Although due care has been taken in preparation of this Newsletter, the Institute shall not be responsible for any loss or damage, resulting from any action taken on the basis of the contents of this Newsletter. Anyone wishing to act on the basis of the material contained herein should do so after cross checking with the original source.

GST COLLECTION UPDATES

**₹ 2,01,050 crore gross GST revenue collected during May 2025;
records Year on Year growth of 14.3%**

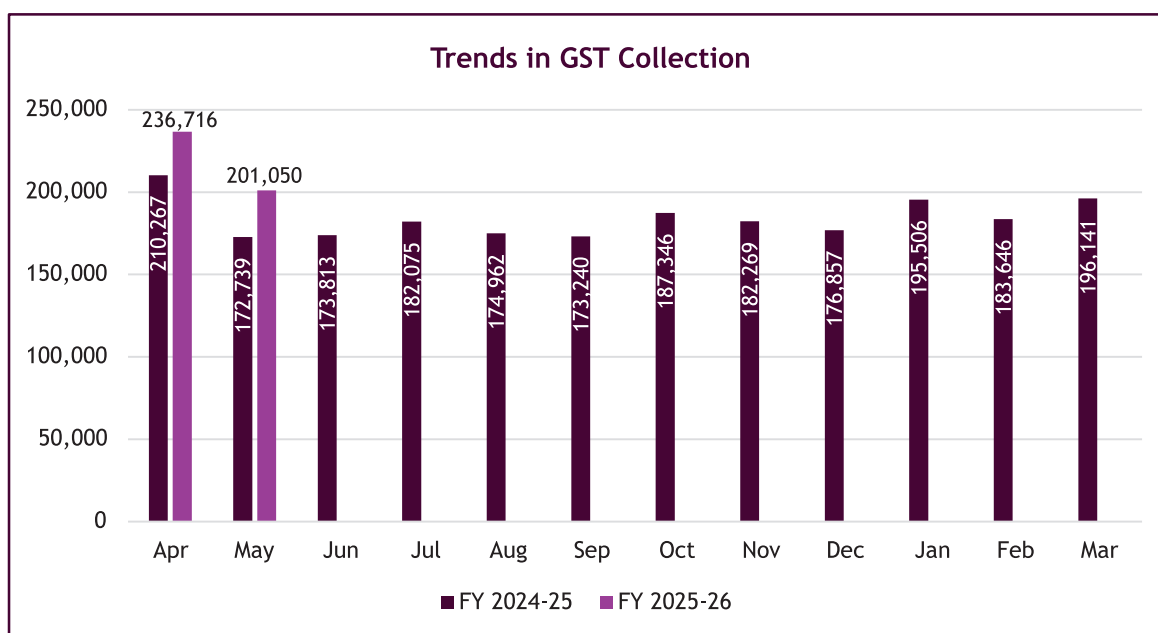
**Net revenue at ₹ 1.73 lakh crore is up by 20.4% for the month and
up by 14% for the year**

Gross Goods and Services Tax (GST) revenue collected for May 2025 is ₹ 2,01,050 crore, a 16.4% increase compared to that in the same month in 2024. This growth was driven by a 13.7% rise in GST from domestic transactions. GST revenue net of refunds for May 2025 is ₹ 1.73 lakh crore which is a growth of 20.4% over that for the same period last year.

Breakdown of May 2025 Collections:

- Central Goods and Services Tax (CGST): ₹35,434 crore
- State Goods and Services Tax (SGST): ₹43,902 crore
- Integrated Goods and Services Tax (IGST): ₹1,08,836 crore, including ₹58,767 crore collected on imported goods
- Cess: ₹11,683 crore, including ₹1,196 crore collected on imported goods

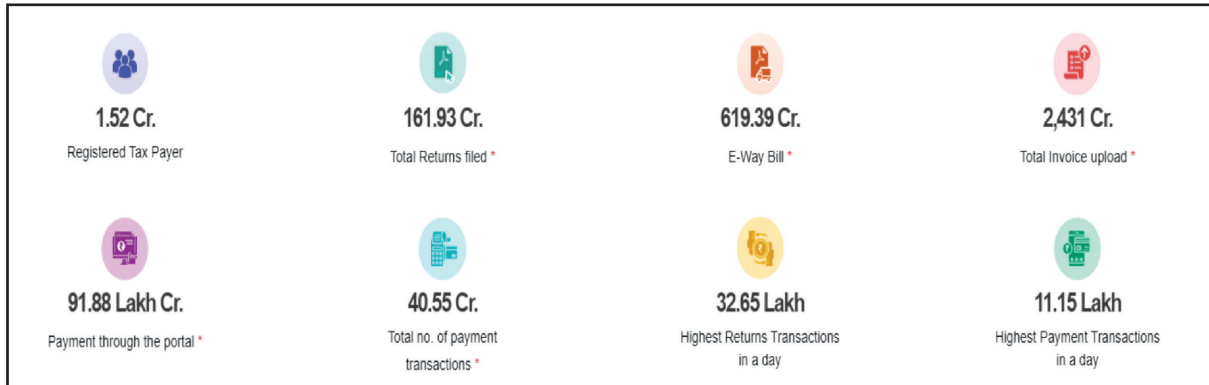
The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_may_2025.pdf

GST SYSTEM STATISTICS

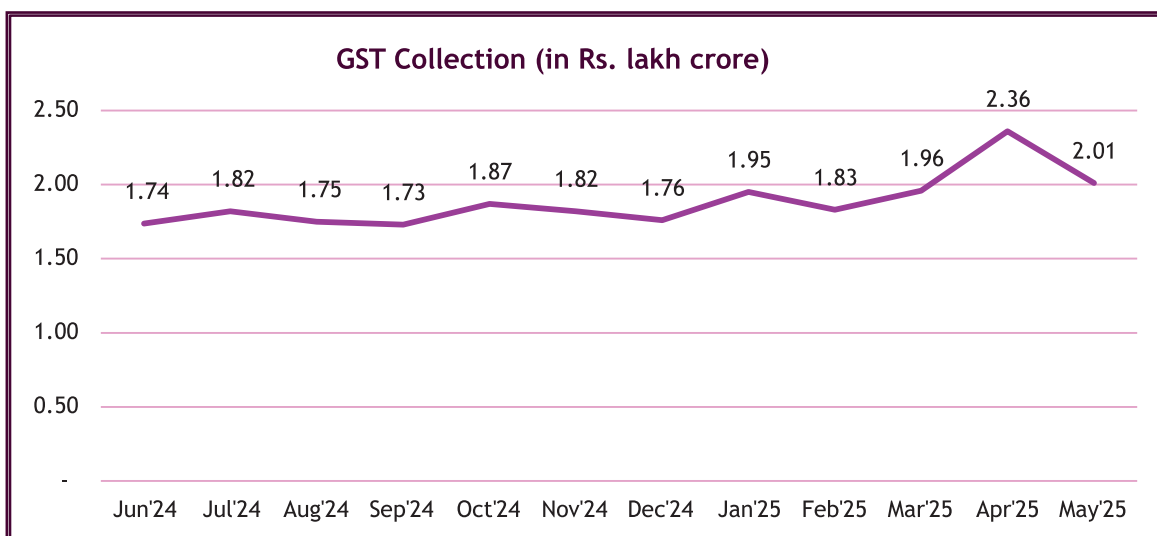
RETURNS FILED, E-WAY BILLS, PAYMENTS, ETC.



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

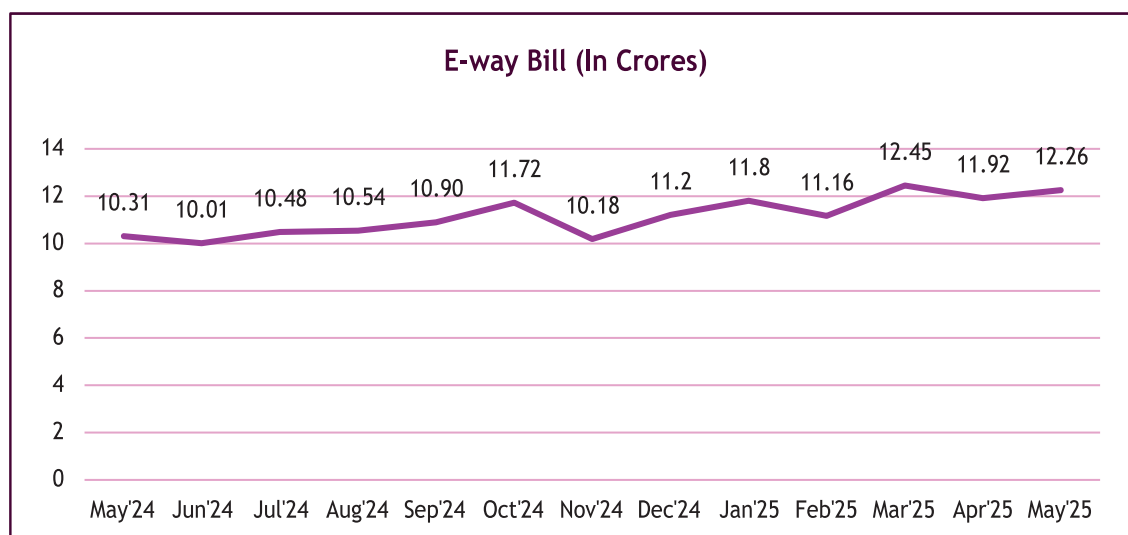
TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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

NOTIFICATIONS AND CIRCULARS

INSTRUCTION

Instruction No. 04/2025-GST dated 2nd May, 2025

Grievance Redressal Mechanism for processing of application for GST registration

In reference to Instruction No. 03/2025 dated April 17, 2025, issued by the Central Board of Indirect Taxes and Customs (the “Board”), a new grievance redressal mechanism has been established for applicants facing issues with their Goods and Services Tax (GST) registration applications.

Any applicant whose Application Reference Number (ARN) has been assigned to Central jurisdiction and who has grievances regarding queries raised in contravention of the aforementioned instructions, particularly concerning grounds for rejection of applications, is encouraged to approach the jurisdictional Zonal Principal Chief Commissioner or Chief Commissioner.

To facilitate a swift and effective resolution of grievances, the following instructions have been issued:

Publicizing Contact Information: The Principal Chief Commissioner/Chief Commissioner of CGST Zones will publicize an email address dedicated to receiving grievances from applicants. This email ID will be widely disseminated to ensure accessibility.

Grievance Submission: Applicants are advised to send their grievances via email, including their ARN details, jurisdiction details (Centre/State), and a brief description of the issue.

Forwarding Grievances: In cases where grievances pertain to State jurisdiction, the Principal Chief Commissioner/Chief Commissioner will forward these to the relevant State jurisdiction, with a copy sent to the GST Council Secretariat.

Timely Resolution: The Principal Chief Commissioner/Chief Commissioner is responsible for ensuring the timely resolution of grievances and will inform applicants of the outcomes. If queries raised by officers are deemed appropriate, applicants will receive suitable advice.

Monthly Reporting: A monthly report on the status of grievance redressal will be submitted by the Principal Chief Commissioner/Chief Commissioner to the Directorate General of Goods and Services Tax (DGGST), which will compile the information for the Board’s review.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1000536/ENG/Instructions>

Instruction No. 05/2025-GST dated 2nd May, 2025

Instruction has been issued to the All the Principal Chief Commissioners / Chief Commissioners of the Central Tax All the Principal Director Generals/Director General regarding Timely production of records/information for audit -reg.

Notifications and Circulars

Attention is drawn to the Comptroller and Auditor General (C&AG) of India, specifically Audit Report 7 of 2024 concerning the Department of Revenue (Indirect Taxes - Goods and Services Tax). The report highlights significant issues regarding the non-production or partial production of records to the C&AG audit teams, which is essential for fulfilling their statutory duties. This matter has been raised by the C&AG's office during various Exit Conference meetings with the Ministry regarding GST-related issues.

Furthermore, Article 149 of the Constitution of India empowers the C&AG to conduct audits of government accounts, public sector undertakings, and other entities funded or controlled by the Central or State governments. It is, therefore, imperative that field formations provide all necessary records and information that they are required to maintain.

In light of the above, you are requested to ensure that all officers under your jurisdiction are adequately sensitized and instructed to promptly provide the records and information available to them, as well as any information required by the C&AG audit team.

Additionally, jurisdictional officers should be directed to send a letter to the concerned taxpayers in cases where the documents sought by the audit team are in their possession, requesting that these documents be provided expeditiously. Necessary follow-ups should also be conducted to ensure that the data requested by the C&AG audit team is submitted as soon as possible.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1000540/ENG/Instructions>



GST PORTAL UPDATES

Reporting of HSN codes in Table 12 and list of documents in Table 13 of GSTR-1/1A

In a move to further streamline the Goods and Services Tax (GST) filing process, the GST Portal has announced the implementation of Phase 3 of reporting HSN codes in Table 12 of GSTR-1 and 1A, effective from the May 2025 return period.

Vide Notification No. 78/2020 - Central Tax dated 15th October 2020, taxpayers are required to report a minimum of 4 digits or 6 digits of HSN Code in table-12 of GSTR-1, based on their Aggregate Annual Turnover (AATO) in the preceding Financial Year.

The GST Portal has been implementing these changes in a phase-wise manner, with Phase 2 being implemented on November 1, 2022. The latest update marks the third phase of this implementation.

Taxpayers will need to ensure that they report the required HSN codes in Table 12 of GSTR-1 and 1A, and complete Table 13, to avoid any errors or penalties.

The GST Portal has been working to simplify the GST filing process, and this update is expected to further enhance the accuracy and efficiency of the system.

Source: <https://services.gst.gov.in/services/advisoryandreleaseds/read/597>

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Sikkim

This advisory informs applicants about recent developments in the GST registration process in Sikkim.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.
2. This functionality has been developed by GSTN and implemented in Sikkim effective **May 1, 2025**.
3. Following submission of Form GST REG-01, applicants will receive one of these links *via* email:
 - o (a) A link for OTP-based Aadhaar Authentication, OR
 - o (b) A link for booking an appointment at a GST Suvidha Kendra (GSK) for biometric-based Aadhaar authentication and document verification, including GSK location and jurisdictional details.

GST Portal Updates

4. Applicants receiving the link mentioned in 3(a) may proceed with the existing application process.
5. Applicants receiving the link mentioned in 3(b) must book an appointment at the designated GSK using the provided link.
6. The appointment booking feature is available for Sikkim applicants effective **May 1, 2025**.
7. Upon booking, applicants will receive an appointment confirmation email and should visit the designated GSK as scheduled.
8. When visiting the GSK, applicants must bring:
 - o (a) A copy (hard/soft) of the appointment confirmation email
 - o (b) Jurisdictional details as specified in the initial email
 - o (c) Original Aadhaar and PAN cards
 - o (d) Original copies of all documents uploaded with the application
9. Biometric authentication and document verification will be conducted at the GSK for all individuals required in the GST application Form REG-01.
10. Applicants must schedule their biometric verification appointment within the maximum permissible period indicated in the email. Application Reference Numbers (ARNs) will be generated only after completion of biometric authentication and document verification.
11. GSK operating days and hours will follow state administration guidelines.

Source: <https://services.gst.gov.in/services/advisoryandreleased/read/598>

Invoice-wise Reporting Functionality in Form GSTR-7 on portal-reg

The Goods and Services Tax (GST) Portal will soon implement invoice-wise reporting in Form GSTR-7, as per the amendments made vide Notification No. 09/2025 - Central Tax dated 11.02.2025.

Form GSTR-7 has been amended to capture invoice-wise reporting, effective from April 1, 2025, for the return period of April 2025 onwards.

The GST Portal is currently undergoing development and testing to implement the enhanced functionality.

Taxpayers will soon be required to report invoices in a more detailed manner in Form GSTR-7, which is expected to improve the accuracy and efficiency of the GST filing process.

Source: <https://services.gst.gov.in/services/advisoryandreleased/read/599>

Updates in Refund Filing Process for various refund categories-Reg

The Goods and Services Tax Network (GSTN) has introduced significant changes to the refund filing process for the following categories:

1. Export of Services with payment of tax
2. Supplies made to SEZ Unit/SEZ Developer with payment of tax
3. Refund by Supplier of Deemed export

The significant changes are as following:

1. Taxpayers can now directly select the refund category and proceed with filing the refund application without selecting a specific tax period.
2. The refund categories have been changed from 'Tax Period based filing' to 'Invoice based filing'. Taxpayers can upload eligible invoices and claim refunds in the following statements:
3. Export of Services with payment of Tax (Statement 2)
4. SEZ Supplies with payment of Tax (Statement 4)
5. Deemed Exports (Statement 5B)

Once uploaded, invoices will be locked for any further amendment and will not be available for subsequent refund claims. Invoices will be unlocked only if the refund application is withdrawn or a deficiency memo is issued.

Taxpayers must ensure that all returns (GSTR-1, GSTR-3B, etc.) due till the date of refund application are filed.

Source: <https://services.gst.gov.in/services/advisoryandreleaseds/read/600>

Updates in Refund Filing Process for Recipients of Deemed Export

The process for filing refund applications has been streamlined, allowing taxpayers to submit applications without the need to file them in chronological order of the tax period. This means that taxpayers are no longer required to specify "From Period" and "To Period" when applying for refunds.

Key points regarding the new process include:

1. **Filing Requirements:** Taxpayers must ensure that all returns, including GSTR-1 and GSTR-3B, are filed up to the date of the refund application.
2. **Revised Refund Table:** The "Amount Eligible for Refund" table has been modified. The columns in the revised table are as follows:
 - a) **Column 1:** 'Balance in ECL at the time of filing of refund application' will auto-populate the balance available under various heads in the Electronic Credit Ledger (ECL).
 - b) **Column 2:** 'Net Input Tax Credit (ITC) of Deemed Exports (as per uploaded invoices)' will show the claimed ITC amount based on invoices provided in Statement 5B.
 - c) **Column 3:** 'Refund amount as per the uploaded invoices' will reflect the total ITC claimed under all major heads (IGST/CGST/SGST/UT) based on the invoices uploaded by the taxpayer in Statement 5B and will be editable.

- d) **Column 4:** 'Eligible Refund Amount' will auto-calculate the maximum ITC available for refund claims based on the debit order specified in Circular No. 125/44/2019-GST dated November 18, 2019.
- e) **Column 5:** 'Refund amount not eligible due to insufficient balance in the ECL' will show the difference between the total claimed ITC and the available ITC in the ECL.

The system has been improved to maximize the refund amount a taxpayer can claim based on uploaded invoices, regardless of the balance in the respective heads of the electronic credit ledger. The total claim under various heads (IGST, CGST, SGST) will be compared with the total ITC available in the ECL.

Source: <https://services.gst.gov.in/services/advisoryandreleaseds/read/601>

Advisory on Appeal withdrawal with respect to Waiver scheme

New protocols have been established regarding the withdrawal of appeal applications (APL 01) before and after the issuance of final acknowledgment (APL 02) by the Appellate authority.

1. **Automatic Withdrawal Before Acknowledgment:** If a withdrawal application (APL 01W) is filed before the final acknowledgment is issued, the system will automatically withdraw the appeal application (APL 01). In this scenario, the status of the appeal application will change from "Appeal submitted" to "Appeal withdrawn" without requiring further action.
2. **Approval Required After Acknowledgment:** Conversely, if the withdrawal application is submitted after the final acknowledgment has been issued, the withdrawal is subject to the approval of the Appellate authority. Once the authority approves the withdrawal application, the status of the appeal application will similarly change from "Appeal submitted" to "Appeal withdrawn."
3. **Compliance with Waiver Scheme:** Under the waiver scheme outlined in Section 128A, it is mandated that any appeal against the requisite demand order should not remain pending with the Appellate authority. In both scenarios mentioned above, the status of the appeal application is updated to "Appeal Withdrawn," thereby fulfilling this requirement.
4. **Documentation for Waiver Applications:** When filing a waiver application or in cases where a waiver application has already been submitted, taxpayers are required to upload a screenshot of the appeal case folder that displays the status as "Appeal withdrawn."

These updates aim to streamline the appeal withdrawal process and ensure compliance with the regulatory framework governing GST appeals.

Source: <https://services.gst.gov.in/services/advisoryandreleaseds/read/602>

Advisory on reporting values in Table 3.2 of GSTR-3B

The following developments have been announced concerning Table 3.2 of Form GSTR-3B:

1. **Previous Advisory:** An earlier advisory dated April 11, 2025, indicated that the auto-populated values in Table 3.2 of Form GSTR-3B would become non-editable starting from the April 2025 tax period, which pertains to returns to be filed in May 2025.

2. **Taxpayer Concerns:** In response to this advisory, the Goods and Services Tax Network (GSTN) has received numerous representations and grievances from taxpayers expressing concerns about the proposed change. These issues are currently under review and will be addressed appropriately.
3. **Current Decision:** To ensure taxpayer convenience and facilitate a smooth filing process, it has been decided that Table 3.2 will remain editable for the time being. Taxpayers are encouraged to review and amend the auto-populated entries as necessary to ensure the accuracy of the information disclosed in their returns.
4. **Future Communication:** Taxpayers will receive further updates through a separate communication once the proposed changes are implemented on the GST Portal.

Taxpayers are advised to stay informed and ensure the correctness of their filings during this period.

Source: <https://services.gst.gov.in/services/advisoryandreleaseds/read/604>



COMPLIANCE CALENDAR

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

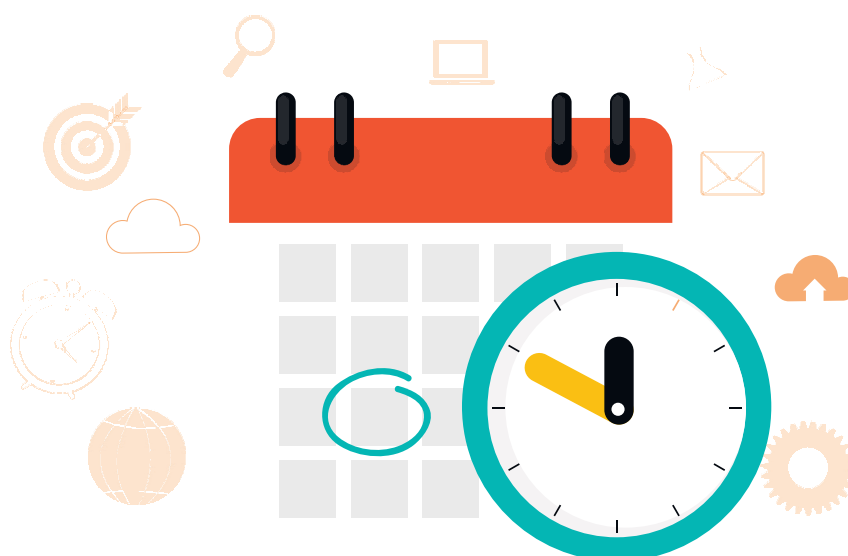
*GSTR-3B 20th of next month for taxpayers with an aggregate turnover in the previous financial year more than ₹5 crore or otherwise eligible but still opting out of the QRMP scheme

#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

Economy delivers a strong start to the fiscal with GST, UPI touching new highs

The GST collections reached an all-time high of Rs 2.37 lakh crore compared with Rs 1.96 lakh crore in the previous fiscal and beating previous April's high of Rs 2.1 lakh crore.

India's economy delivered a stellar start to the new fiscal, with the Goods and Services Tax collection rising to an all-time high and digital transactions continuing their double-digit growth, even as US and China, two major global economies faced pressure from tariff-related uncertainties.

Source: <https://www.moneycontrol.com/news/business/economy/economy-delivers-a-strong-start-to-the-fiscal-with-gst-upi-touching-new-highs-13010357.html>

Millet biscuit is taxed, millet powder is not: GoM on GST rate rationalisation to review food classification

The Group of Ministers (GoM) on Goods and Services Tax (GST) rate rationalisation has begun reviewing the classification of food items under different tax slabs to address chronic ambiguities that have led to litigation and revenue leakages.

The classification exercise is part of a wider reform push. Food items are being prioritised due to their political sensitivity and high frequency of disputes in tax treatment - especially when it comes to pre-packaged items versus loose items or branded versus unbranded products, he said.

Source: <https://www.moneycontrol.com/news/business/economy/millet-powder-is-taxed-millet-biscuit-is-not-gom-on-gst-rate-rationalisation-to-review-food-classification-13017028.html>

GST QUIZ

1. What is the effective date for the implementation of Phase 3 of reporting HSN codes in Table 12 of GSTR-1 and 1A?

- A) 1st November 2022
- B) 15th October 2020
- C) May 2025
- D) 1st January 2023

2. What is the purpose of Instruction No. 03/2025 issued by the Central Board of Indirect Taxes and Customs?

- A) To increase GST rates
- B) To establish a grievance redressal mechanism for GST registration applications
- C) To eliminate GST registration requirements
- D) To change the GST filing process

3. What must taxpayers ensure before filing a refund application?

- A) They have paid all their taxes.
- B) All returns, including GSTR-1 and GSTR-3B, are filed up to the date of the refund application.
- C) They have submitted their income tax returns.
- D) They have received prior approval from the tax authorities.

4. How is the 'Eligible Refund Amount' calculated in the revised refund table?

- A) It is manually entered by the taxpayer.
- B) It is the difference between the total claimed ITC and the available ITC in the ECL.
- C) It is the total claimed ITC minus the claimed ITC of deemed exports.
- D) It auto-calculates based on the debit order specified in Circular No. 125/44/2019-GST.

5. What must taxpayers do to avoid errors or penalties related to HSN code reporting?

- A) Report HSN codes in Table 12 of GSTR-1 and 1A, and complete Table 13
- B) Only report HSN codes in Table 12 of GSTR-1
- C) Submit their returns without HSN codes
- D) Report HSN codes only in Table 13



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

NOTES

[illegible]

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.

Motto

सत्यं वद। धर्मं चर।

इष्टार्क तेह त्पत्ते. बर्गेवेह ह्यु तेह ब्रह्म.

Vision

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

Mission

"To develop high calibre professionals facilitating good corporate governance"



**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)

ICSI House, 22, Institutional Area, Lodi Road, New Delhi 110 003

tel 011-4534 1000 email info@icsi.edu website www.icsi.edu