



Newsletter

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GST



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CONTENTS

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	15



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GST COLLECTION UPDATES

₹ 1,83,646 crore gross GST revenue collected during February 2025; records Year on Year growth of 9.1%

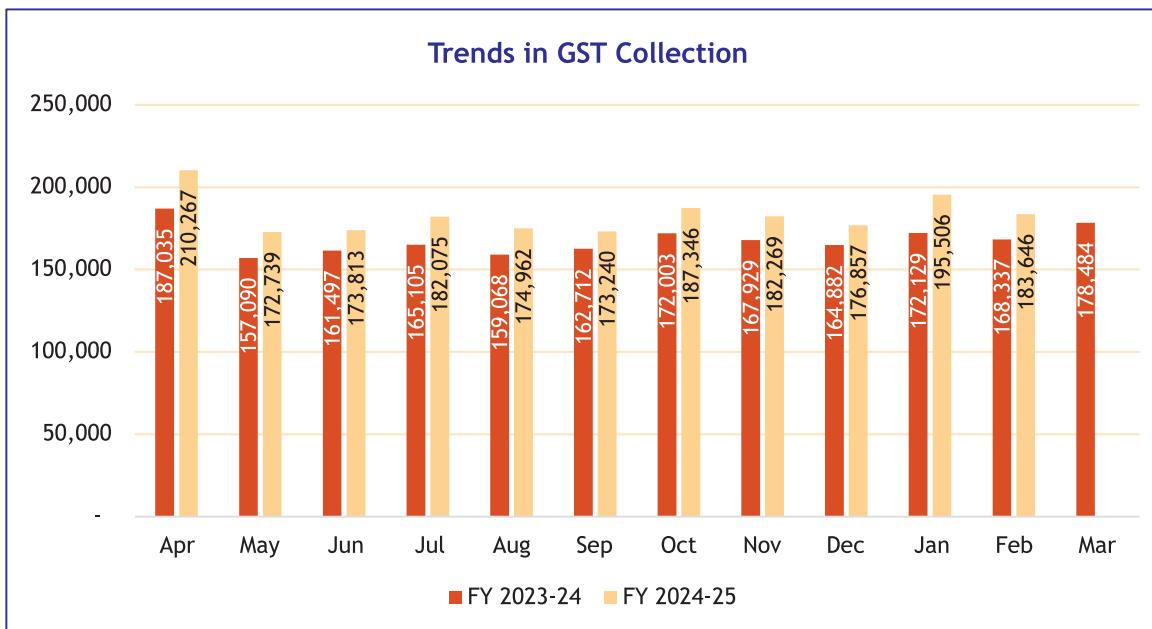
Net revenue at ₹ 1.62 lakh crore is up by 8.1% for the month and up by 8.6% for the year

Gross Goods and Services Tax (GST) revenue collected for February 2025 is ₹ 1,83,646 crore, a 9.4% increase compared to that in the same month in 2024. This growth was driven by a 10.2% rise in GST from domestic transactions. GST revenue net of refunds for February 2025 is ₹ 1.62 lakh crore which is a growth of 8.1% over that for the same period last year.

Breakdown of February 2025 Collections:

- Central Goods and Services Tax (CGST): ₹35,204 crore
- State Goods and Services Tax (SGST): ₹43,704 crore
- Integrated Goods and Services Tax (IGST): ₹90,870 crore, including ₹40,821 crore collected on imported goods
- Cess: ₹13,868 crore, including ₹880 crore collected on imported goods

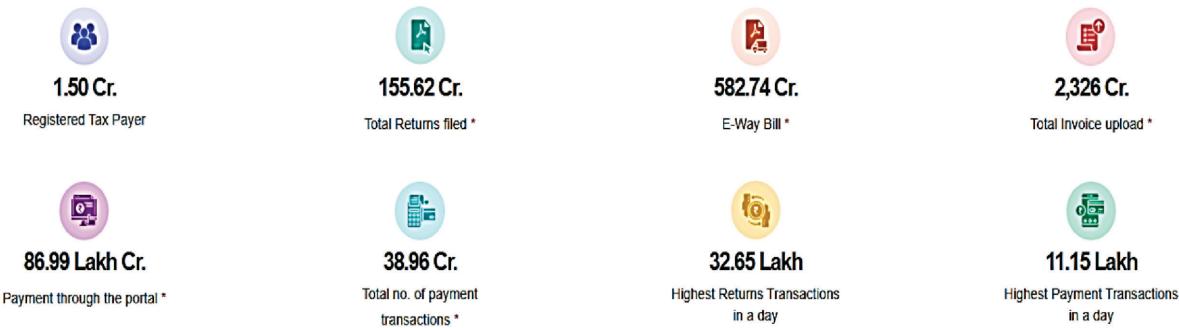
The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_feb%202025.pdf

GST SYSTEM STATISTICS

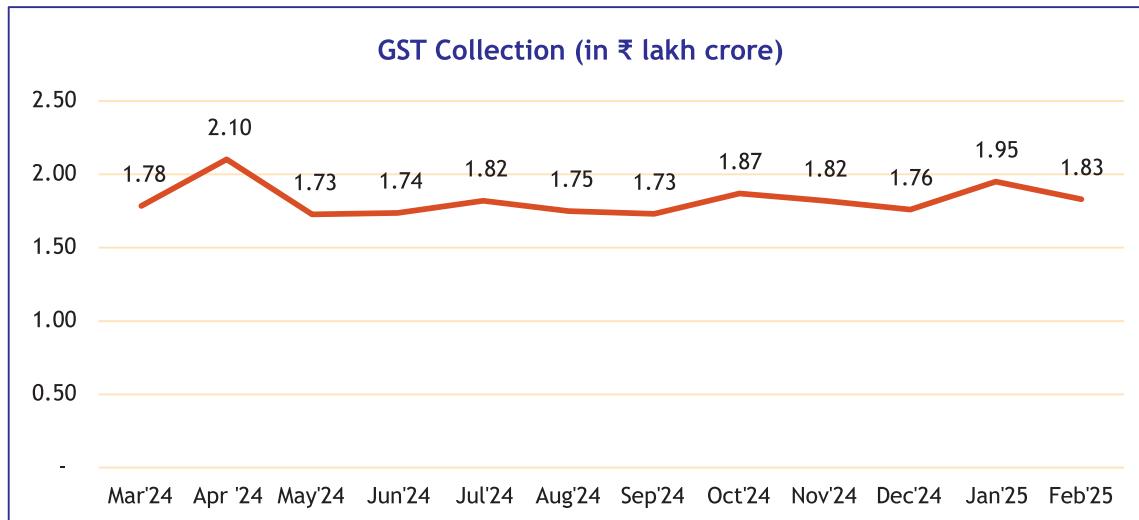
RETURNS FILED, E-WAY BILLS, PAYMENTS, ETC.



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

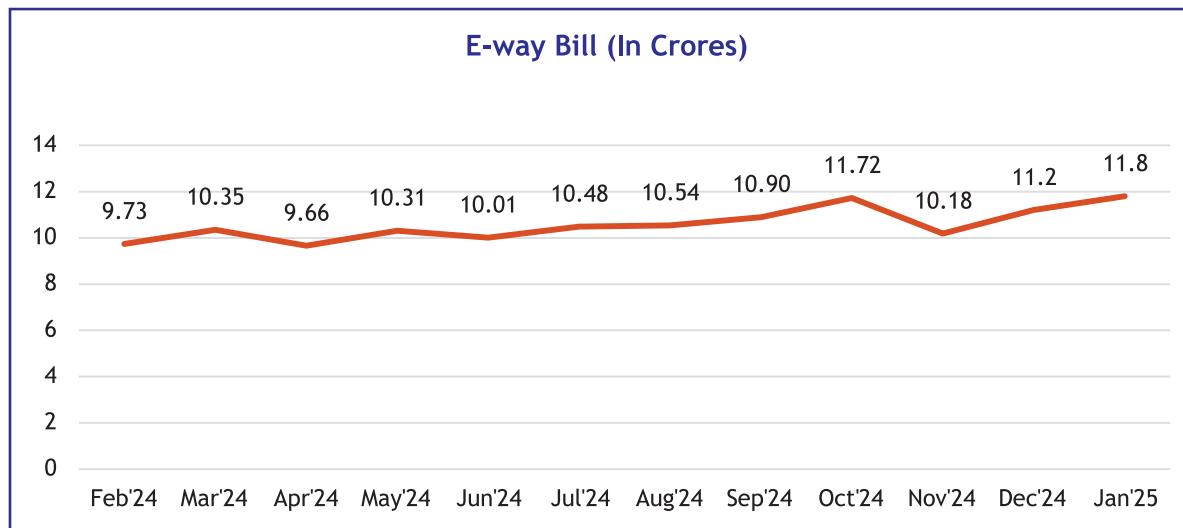
TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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_feb%202025.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 Apr '24 (as per GST Website data release) reflects the transactions conducted in Mar '24. Therefore, in the above charts e-way bills generated in Feb '24 is shown corresponding to the GST Revenue collection for Mar'24 and so on.

NOTIFICATIONS AND CIRCULARS

NOTIFICATIONS

Notification No. 09/2025- Central Tax Dated 11th February, 2025

By this notification the Central Government appoints the effective dates of enforcement of the following provisions which were inserted in the Central Goods and Services Tax (Amendment) Rules vide notification no. 12/2024-Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 376(E), dated the 10th July, 2024.

1. Rule 2 of Central Goods and Services Tax (Amendment) Rules, 2024. As per this rule a proviso shall be inserted in rule 8, in sub-rule (4A) after first proviso.

The proviso contains provision related to verification of the documents of applicant at a Facilitation Centres, as notified by the Commissioner.

Effective date as per notification: 11th February, 2025

2. Rule 24 of Central Goods and Services Tax (Amendment) Rules, 2024. As per this rule a proviso shall be inserted in rule 138 sub-rule (3), after the third proviso.

The proviso contains provision related to generation of Unique Enrolment Number (UEN) for E-Way bill generation by any unregistered taxpayer.

Effective date as per notification: 11th February, 2025

3. Rule 27 of Central Goods and Services Tax (Amendment) Rules, 2024, provides the format of GST ENR 03 which is an Enrolment Application for un-registered person to generate UEN for E-way bill compliance.

Effective date as per notification: 11th February, 2025

4. Rule 32 of Central Goods and Services Tax (Amendment) Rules, 2024, provides amended format of Form GSTR-3B.

Effective date as per notification: 11th February, 2025

5. Rule 37 of Central Goods and Services Tax (Amendment) Rules, 2024, provides the manner in which the input tax credit shall be distributed by the Input Service Distributor.

Effective date as per notification: 1st April, 2025

6. Rule 37 of Central Goods and Services Tax (Amendment) Rules, 2024, provides amended format of Form GSTR-7.

Effective date as per notification: 1st April, 2025

7. Clause (ii) Rule 38 of Central Goods and Services Tax (Amendment) Rules, 2024, provides amended format of Form GSTR-8.

Effective date as per notification: 1st April, 2025

Source: <https://taxinformation.cbic.gov.in/view-pdf/1010314/ENG/Notifications>

CIRCULARS

Circular No. 247/04/2025-GST Dated 14th February, 2025

The circular provides clarification on the classification and applicable GST rates on supply of pepper of genus Piper and taxability of the dried pepper by an agriculturist.

The supply of pepper of genus Piper, whether green (fresh), white or black is covered under HS 0904 and attracts 5% GST.

The clarification is provided regarding exemption for the agriculturist under GST from registration under section 23(1) for supplying dried pepper by the agriculturist.

Clarification regarding raisins supplied by an agriculturist

Clarification is provided that an agriculturist supplying raisins is not liable to be registered under Section 23(1) of the CGST Act is exempt from GST.

Clarification on GST rate on ready to eat popcorn

Clarification is provided that ready to eat popcorn which is mixed with salt and spices are classifiable under HS 2106 90 99 and attracts 5% rate. If labelled vide S. No. 46 of Schedule 1T of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017, then attracts 12% rate.

It is further clarified that when the popcorn is mixed with sugar thereby changing its character to sugar confectionary (e.g., caramel popcorn), it would be classifiable under HS 1704 90 90 attracting 18% GST rate.

Fly ash based Autoclaved Aerated Concrete Blocks

Clarification is provided that autoclaved aerated concrete (AAC) blocks containing more than 50% fly ash content will fall under HS 6815 and attract 12% GST.

Effective date of amended entry regarding ground clearance

Clarification is provided regarding the effective date of applicability of amendment carried out vide notification No. 03/2023. The amendment provides the provision related to applicability of compensation cess (rate) for all motor vehicles known as utility vehicles by whatever name called with specified engine capacity.

As per clarification, the said amendment for the compensation cess (Rate) shall be applicable on or after 26.07.2023.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1003265/ENG/Circulars>

GST PORTAL UPDATES

ADVISORY ON E-WAY BILL GENERATION FOR GOODS UNDER CHAPTER 71

Rule 138(14) of the Central Goods and Services Tax (CGST) Rules, 2017, read with its Annexure S.Nos. 4 and 5, states that goods covered under Chapter 71 viz., Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal, Jewellery, goldsmiths', and silversmiths' articles, except those classified under HSN 7117(Imitation Jewellery), are exempt from the mandatory requirement of generating an E-Way Bill.

Pursuant to the introduction of the E-Way Bill (EWB) for goods classified under Chapter 71, excluding HSN 7117 (Imitation Jewellery), in the state of Kerala for intra-state movement, the National Informatics Centre (NIC) has provided an option to generate EWBS for goods covered under Chapter 71 except 7117 under the category "EWB for Gold" on the EWB portal.

After observing that various industry stakeholders have voluntarily been generating EWBS for goods under Chapter 71 due to the availability of this option in the EWB system. The department has clarified EWB generation facility for goods under Chapter 71 has now been withdrawn.

Taxpayers and transporters engaged in the movement of goods under Chapter 71 (except HSN 7117) are advised that EWB generation is not required. However, it may be noted that for the intrastate movement of such goods within the state of Kerala, the generation of an EWB has been mandated vide Notification No.10/24-State Tax dated 27/12/24 issued by the state of Kerala. An advisory dated 27.01.2025 has already been issued in this regard.

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/581>

ADVISORY ON BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS IN MAHARASHTRA AND LAKSHADWEEP

This advisory outlines key updates regarding the GST registration process in Maharashtra and Lakshadweep. Please take note of the following:

- 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.
- Implementation in Maharashtra and Lakshadweep:** This functionality, developed by GSTN, was implemented in Maharashtra and Lakshadweep on February 8, 2025.
- Authentication and Document Verification Process:** Upon submission of Form GST REG-01, applicants will receive an e-mail with one of the following links:

- OTP-based Aadhaar Authentication - Applicants can proceed with Aadhaar authentication as per the existing process.
- Appointment Booking for Biometric Authentication - Applicants must visit a designated GST Suvidha Kendra (GSK) for biometric Aadhaar authentication and document verification, as per the details provided in the e-mail.

4. **Appointment Booking:** Applicants receiving the appointment booking link must schedule a visit to the designated GSK using the provided e-mail link. This feature is now available for applicants in Maharashtra and Lakshadweep.
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/582>

ADVISORY FOR GST REGISTRATION PROCESS (RULE 8 OF CGST RULES, 2017)

The GST registration process has been changed recently, and the applicants applying for GST registration must adhere to the following steps as per Rule 8 of the CGST Rules:

1. **Applicants Not Opting for Aadhaar Authentication:**
 - a) If the applicant does not opt for Aadhar authentication, in such case the applicant must visit designated GST Suvidha Kendra (GSK) for photo capturing and document verification.
 - b) An email shall be sent containing the details of the designated GSK to the applicant on opting “NO” option in Aadhar Authentication

- c) Appointment can be scheduled and confirmation mail will be received on such scheduling
- d) On the appointment day the applicant shall visit the GSK for photo capturing and document verification

2. Applicants Opting for Aadhaar Authentication and application identified for Biometric Authentication:

- a) Promoters/Partners opting for Aadhaar authentication should first visit the GSK for biometric authentication and photo capturing, followed by the Primary Authorized Signatory (PAS).
- b) Promoters/Partners opting for Aadhaar authentication must visit the GSK for photo capturing and biometric authentication. The Primary Authorized Signatory (PAS) is required to carry the documents listed in the intimation email for verification at the GSK. Additionally, the PAS must undergo photo capturing and biometric authentication at the GSK as part of the process.
- c) If a Promoter/Partner has already been biometric verified in any State/UT during a previous registration, then he/she will **not need to visit the GSK** again for photo capturing, biometric authentication, or document verification for any other entity where they act as Promoter/Partner. However, if she/he becomes the PAS of the entity, only document verification at the GSK will be required.
- d) In case PAS has already been biometric verified in any State/UT during a previous registration, she/he will **need to visit the GSK** only for document verification.
- e) If the Promoter/Partner and PAS are the same individual, she/he must visit the GSK for photo capturing, biometric authentication, and document verification. If already biometric verified in the past, only document verification at the GSK is required.

3. Non-Generation of Application Reference Number (ARN):

For applicants opted Aadhaar-authentication and application identified for Biometric Authentication:

- a) Promoter/Partner or PAS who fails to visit the GSK or biometric authentication fails or document verification is not completed within 15 days of submitting Part B of REG-01, the ARN will not be generated for such applications. The details of Aadhar shall be accurate so that verification process can be completed within 15 days.

For non-Aadhaar applicants:

If photo capturing or document verification is not completed within 15 days, the ARN will not be generated.

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/583>

ADVISORY ON INTRODUCTION OF FORM ENR-03 FOR ENROLMENT OF UNREGISTERED DEALERS/ PERSONS IN E-WAY BILL PORTAL FOR GENERATING E-WAY BILL.

A new feature has been introduced in the E-Way Bill (EWB) system to facilitate the enrolment of unregistered dealers supplying goods, with effect from 11.02.2025.

Form ENR-03 is now available for the enrolment of unregistered dealers as per Notification No. 12/2024 dated 10th July 2024.

An Enrolment ID can be used as supplied GSTIN or Recipient GSTIN for generating e-way bills.

Taxpayers can access the tutorial for the ENR-03 by following the link: https://tutorial.gst.gov.in/downloads/news/user_manual_for_enr_03_final.pdf .

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/584>

ADVISORY ON BIOMETRIC-BASED AADHAAR AUTHENTICATION AND DOCUMENT VERIFICATION FOR GST REGISTRATION APPLICANTS IN JHARKHAND AND ANDAMAN AND NICOBAR ISLANDS

This advisory outline key updates regarding the GST registration process in Jharkhand And Andaman and Nicobar Islands 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 Jharkhand and Andaman and Nicobar Islands:** This functionality, developed by GSTN, was implemented in Jharkhand and Andaman and Nicobar Islands on February 15th, 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 - Applicant 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:** Applicant 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 Jharkhand and Andaman and Nicobar Islands
5. **Confirmation and visit to GSK:** After booking an appointment, applicant will receive a confirmation e-mail. They must visit the designated GSK at the scheduled time and carry the following:
 - a) A copy (hard/soft) of the appointment confirmation e-mail.

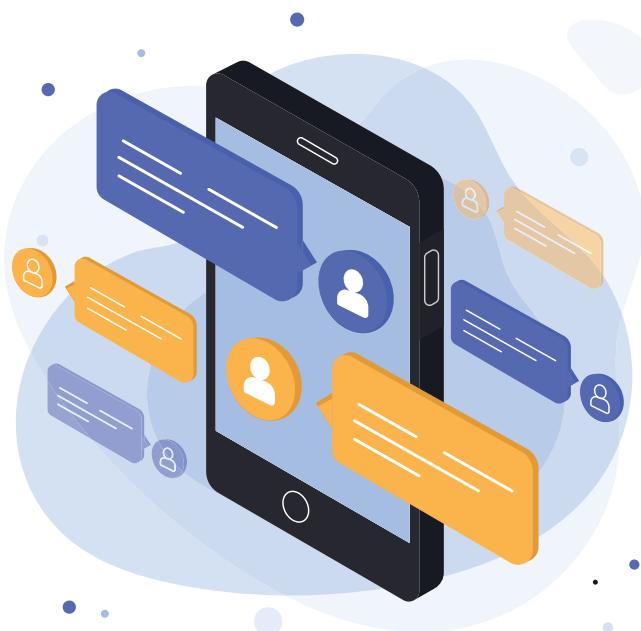
- b) Jurisdiction details as mentioned in the intimation e-mail.
- c) Original Aadhaar Card and PAN Card.
- d) Original versions of documents uploaded with the application, as specified in the intimation e-mail.

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:** Applicant 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/585>



COMPLIANCE CALENDAR

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

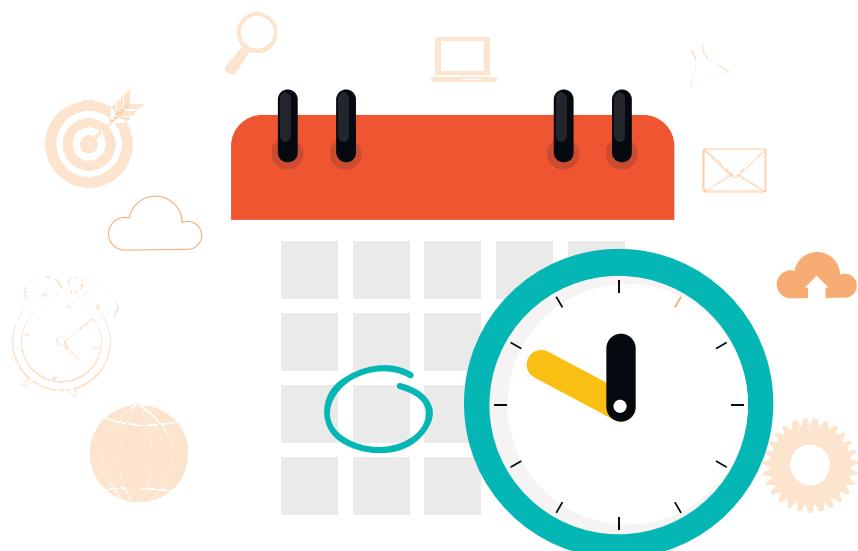
#GSTR-3B For the taxpayers with aggregate turnover equal to or below ₹5 crore, eligible and remaining

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

GST rate rationalisation challenging due to socio-economic, revenue considerations: Central Board of Indirect Taxes and Customs (CBIC) Chairman

The ongoing exercise of rationalising Goods and Services Tax (GST) rates is proving to be a challenging task, given the multiple socio-economic and revenue factors involved, said CBIC Chairman Sanjay Agarwal.

He highlighted that while rate adjustments are aimed at simplifying the tax structure, balancing revenue needs and socio-economic compulsions remains complex.

Source: <https://www.moneycontrol.com/news/business/economy/gst-rate-rationalisation-challenging-due-to-socio-economic-revenue-considerations-cbic-chairman-12930539.html>

GST receipts growth to stay above nominal growth over the next few years: Central Board of Indirect Taxes and Customs (CBIC) chairman

GST collections growth for FY26 is estimated at 10.9 percent in the budget, similar to the previous fiscal.

The chairman CBIC said that Compliances are improving. Also, the buoyancy earlier used to be much higher. Now it is shrinking, but for some more time, it will remain one-plus. After that, it will taper and will become one.

Source: <https://www.moneycontrol.com/news/business/economy/gst-receipts-growth-to-stay-above-nominal-growth-over-the-next-few-years-cbic-chairman-12931303.html>

Life insurers oppose GST exemption on term insurance, flag input tax credit concerns

Life insurance companies have opposed a proposal to exempt term insurance premiums from goods and services tax (GST), saying the move would block input tax credit (ITC) and result in higher costs for policyholders.

Input tax credit gets blocked under GST exemption because insurers cannot offset taxes paid on business expenses, increasing their costs.

Source: <https://www.moneycontrol.com/news/economy-2/life-insurers-oppose-gst-exemption-on-term-insurance-flag-input-tax-credit-concerns-12931909.html>

Common ground between Centre, states still elusive on GST rationalisation agenda

A growing clamour for GST rationalisation has the Centre and states trying to find a common ground

over the GST roadmap. While the Centre is keen on doing away with the 12 percent GST slab, states on the rate rationalisation panel have, so far, only moved items between the existing rates, government sources said.

Source: <https://www.moneycontrol.com/news/business/common-ground-between-centre-states-still-elusive-on-gst-rationalisation-agenda-12935729.html>

Top insurance players on edge as Rs 5,500-crore GST battle looms

The report published by ET stated that the Adjudicating Authority of GST has confirmed a Rs 2,400 crore demand against prominent insurer HDFC Life Insurance.

The report stated that the GST department has issued show-cause notices to as many as 30 insurers regarding the input tax credit (ITC). This demand, based on an investigation by the Directorate General of GST Intelligence, amounts to approximately Rs 5,500 crore. Officials claim that insurers wrongfully claimed ITC.

Source: <https://www.moneycontrol.com/news/business/top-insurance-players-on-edge-as-rs-5-500-crore-gst-battle-looms-12950554.html>



GST QUIZ

- 1. Enrolment Application for un-registered person to generate UEN is filed in form _____**
 - a) GST ENR 01
 - b) GST ENR 02
 - c) GST ENR 04
 - d) GST ENR 03
- 2. As per schedule I of notification no 1/2017- Central tax (Rate), pepper of genus Piper, whether green (fresh), white or black is covered under HS 0904 and attracts _____ rate of GST.**
 - a) 12%
 - b) 18%
 - c) 5%
 - d) 28%
- 3. As per Section 15(1) of the CGST Act, 2017 what is the primary basis for determining the value of taxable supply?**
 - a) Market Value
 - b) Open market value
 - c) Transaction value
 - d) Maximum Retail price
- 4. Which of the following is not included in the transaction value under section 15(2) of the CGST Act?**
 - a) Taxes levied under any other law (except GST)
 - b) Any subsidies directly linked to the price
 - c) Interest for delayed payment of consideration
 - d) Discounts given before or at the time of supply

5. Which of the following amounts shall be added to the value of supply under section 15(2) of the CGST Act?

- a) Late fees or penalty for delayed payment
- b) Any amount that the supplier is liable to pay in relation to such supply
- c) Voluntary donations by the recipient
- d) Interest earned from a bank deposit



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

NOTES

Motto

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Speak the truth. Abide by the law.

Vision

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"To develop high calibre professionals
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IN PURSUIT OF PROFESSIONAL EXCELLENCE

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