



Newsletter

MAY 2025 – Volume 93

GST



**THE INSTITUTE OF
Company Secretaries of India**

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

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GST COLLECTION UPDATES

**₹2,36,716 crore gross GST revenue collected during April 2025;
records Year on Year growth of 12.6%**

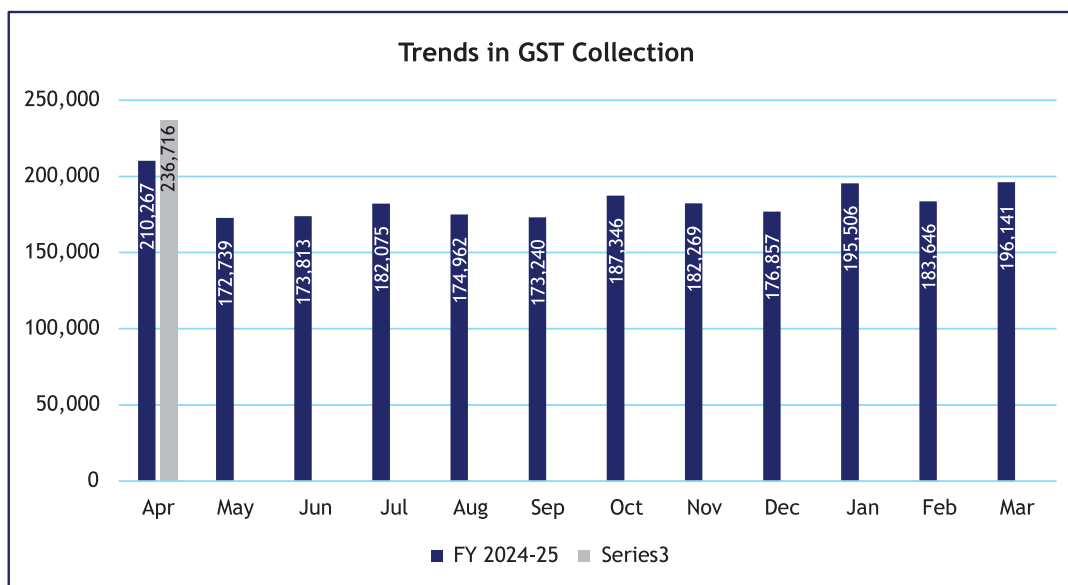
**Net revenue at ₹2.09 lakh crore is up by 9.1% for the month and
up by 9.1% for the year**

Gross Goods and Services Tax (GST) revenue collected for April 2025 is **₹2,36,716 crore**, a **12.6%** increase compared to that in the same month in 2024. This growth was driven by a 10.7% rise in GST from domestic transactions. GST revenue net of refunds for April 2025 is **₹ 2.36 lakh crore** which is a growth of 12.6% over that for the same period last year.

Breakdown of April 2025 Collections:

- Central Goods and Services Tax (CGST): ₹48,634 crore
- State Goods and Services Tax (SGST): ₹59,372 crore
- Integrated Goods and Services Tax (IGST): ₹1,15,259 crore, including ₹69,504 crore collected on imported goods
- Cess: ₹13,451 crore, including ₹1,159 crore collected on imported goods

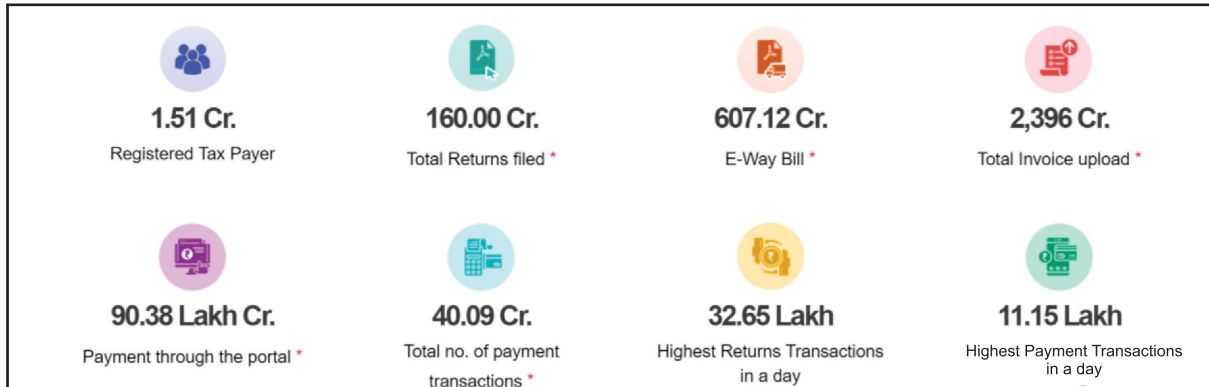
The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_apr_2025.pdf

GST SYSTEM STATISTICS

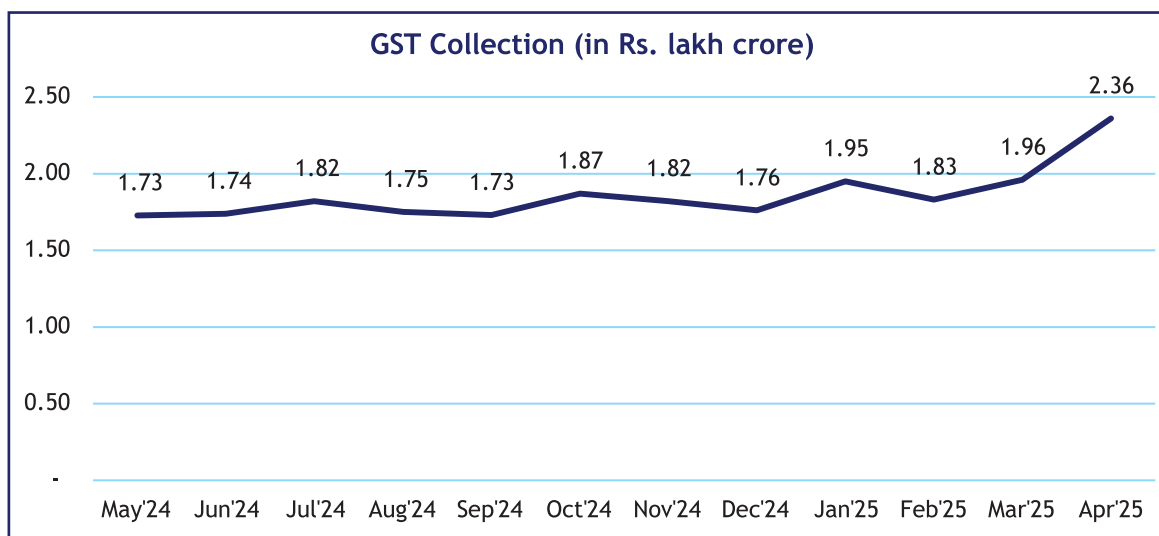
RETURNS FILED, E-WAY BILLS, PAYMENTS, ETC.



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

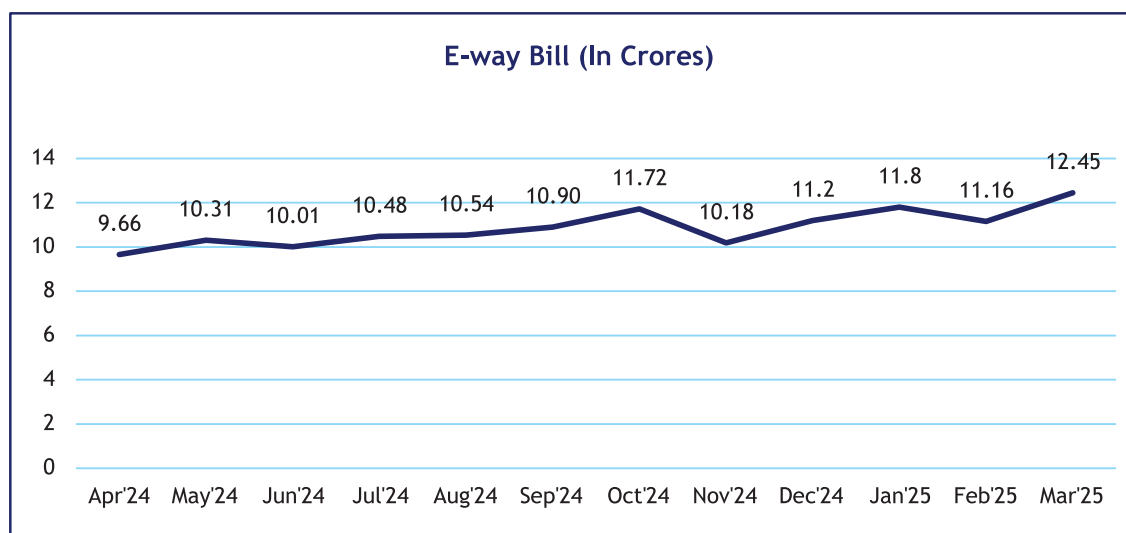
TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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

NOTIFICATIONS AND CIRCULARS

INSTRUCTION

Instruction No. 03/2025-GST dated 17th April, 2025

The instructions are provided for processing of applications for GST registration.

The CBIC has received feedback regarding challenges faced by applicants in obtaining GST registration. These difficulties primarily stem from the types of clarifications requested by officers concerning the information provided in FORM GST REG-01, as well as demands for additional documents not listed in the prescribed documentation. While it is essential to prevent the registration of fraudulent firms that aim to misuse input tax credit (ITC), it is equally important to ensure that genuine applicants are not subjected to unnecessary harassment.

The instruction provides list of issues and enlists the required documents for processing the application for registration under the GST

1. Documents in respect of Principal Place of Business (PPOB)

Applicants with owned premises must upload one document from a specified list (e.g., Property Tax receipt, Municipal Khata, or Electricity Bill) to prove ownership. Similar documents are also acceptable. Only one document is required, and no original copies should be requested by officers during the registration process.

For rented premises, applicants must upload a valid Rent/Lease agreement along with one document from the specified list (e.g., Property Tax receipt, Municipal Khata, or Electricity Bill) to prove the lessor's ownership. However, field formations have been requesting additional documents, such as the lessor's PAN card, Aadhar Card, or photographs. It is advised that one document from the list or similar documents (like a water bill) that clearly establishes the lessor's ownership should suffice as proof of the principal place of business.

For unregistered Rent/Lease Agreements, the applicant must submit the agreement, one document from the specified list, and the lessor's identity proof. For registered agreements, only the agreement and one document from the list are needed, with no requirement for the lessor's identity proof. If the electricity or water connection is in the tenant's name, that document along with the rent agreement will be accepted as valid proof, and no further documents from the lessor should be requested.

If a Rent/Lease agreement is unavailable, the applicant can upload a consent letter on plain paper from the consenter, along with the consenter's identity proof and one document supporting the ownership of the premises. Any document from the specified list or similar documents that clearly establish the consenter's ownership will suffice, and no additional proof of ownership should be requested from the applicant.

For rented or leased premises without a Rent/Lease agreement, an affidavit stating this, along with

any document prescribed in FORM GST REG-01 (e.g., a copy of the Electricity Bill in the applicant's name), will suffice. The affidavit must be executed on non-judicial stamp paper of minimum value in the presence of a First-Class Judicial Magistrate, Executive Magistrate, or Notary Public.

2. Issues in respect of Constitution of Business:

In the context of business constitution, if the applicant is a partner, they must upload the Partnership Deed as proof of business constitution. No additional documents, such as Udyam certificates, MSME certificates, shop establishment certificates, or trade licenses, are required. For applicants that are a Society, Trust, Club, Government Department, Association of Persons, Local Authority, Statutory Body, or similar entities, a Registration Certificate or proof of constitution must be uploaded.

It has been noted that unnecessary documents are being requested through presumptive queries during the registration process. Common queries include concerns about the residential address of the applicant, Managing Director, or Authorized Signatory not being in the same city or state as the registration, the HSN code of goods being banned or prohibited in the state, and the feasibility of conducting the stated activities from the specified premises. Officers responsible for handling registration applications should refrain from asking any presumptive queries that are not directly related to the documents or information provided by the applicant.

Processing of registration application:

FORM GST REG-01 outlines the required documents for applicants, including photographs, proof of business constitution, principal place of business, and bank account details. The proper officer must carefully review these documents to ensure they are legible, complete, and relevant. Additionally, the officer should examine the information provided by the applicant for completeness, correlate it with the uploaded documents, and verify the applicant's authenticity. The addresses of the principal and additional places of business, along with the corresponding proof of address documents, should be closely scrutinized for accuracy. Whenever possible, the authenticity of these documents should be cross-verified using publicly available sources, such as land registries, electricity distribution companies, municipalities, and local authorities.

If applications are not flagged as risky based on data analysis and risk parameters, and are found to be complete, officers should approve them within 7 working days of submission.

Registration will be granted within thirty days of application submission under the following conditions, provided that a physical verification of the place of business is conducted:

- a. The applicant has undergone Aadhaar authentication but is flagged as risky on the common portal based on data analysis and risk parameters.
- b. The applicant has not undergone Aadhaar authentication or has chosen not to opt for it.
- c. The officer determines that physical verification of the place of business is necessary, with approval from an officer not below the rank of Assistant Commissioner.

When physical verification is required, the proper officer must promptly initiate the verification process in accordance with Rule 9 of the CGST Rules, along with Rule 25. The officer is responsible for ensuring

that the physical verification report, along with other documents such as photographs, is uploaded to the system in FORM GST REG-30 at least 5 days before the 30-day deadline from the application submission date.

During the physical verification, the officer must ensure the following:

- a. Provide a specific report on the existence or non-existence of the principal place of business declared by the applicant.
- b. If the entity is found to be non-existent, document the efforts made to locate the premises in the physical verification report.
- c. Upload GPS-enabled site photographs and any other relevant documents during the physical verification visit.
- d. If the ARN assigned for physical verification belongs to a different jurisdiction, the officer must immediately reassign it to the correct jurisdiction through the portal.

The proper officer may request clarification, information, or documents using FORM GST REG-03 in the following situations:

- a. If any document is incomplete or illegible, the officer may request a complete or legible copy.
- b. If the address of the place of business does not match the document uploaded by the applicant, or if the uploaded document does not appear to be valid proof of the address, the officer may request additional documents to confirm the address details.
- c. If the address of the place of business is incomplete or vague, the officer may ask for complete and clear details of the address along with the corresponding documentary proof.
- d. If any GSTIN linked to the applicant's PAN is found to be cancelled or suspended, the officer may seek clarification or reasons for this from the applicant, if necessary.

The proper officer must issue a notice to the applicant electronically in FORM GST REG-03 based on the aforementioned grounds within the following timeframes:

Within 7 working days from the date of application submission for applications that have not been flagged as risky.

Within 30 days from the date of application submission for applications that have been flagged as risky.

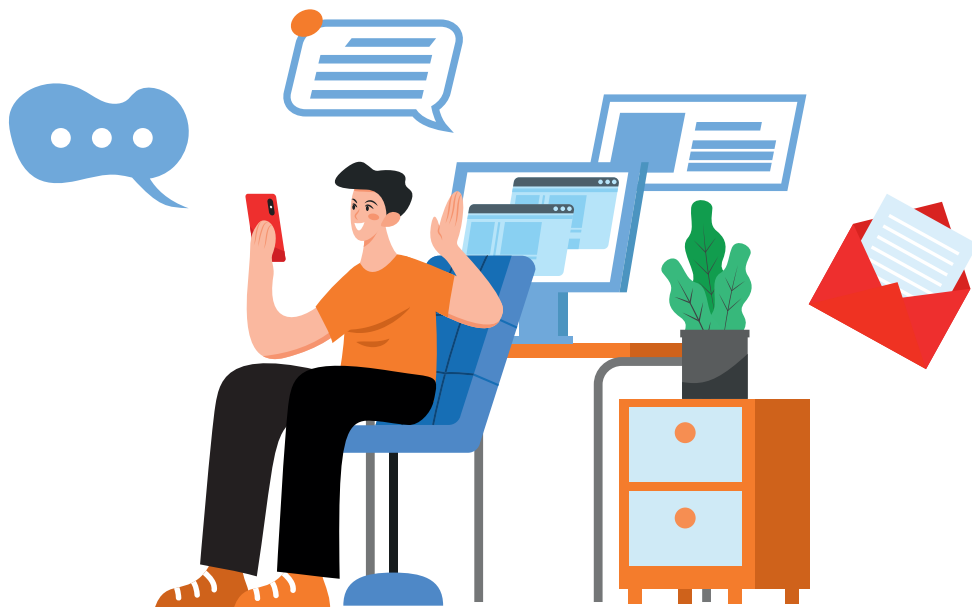
If any document not listed is required during the registration process, the officer must seek approval from the concerned Deputy/Assistant Commissioner before requesting it. It is essential to ensure that no application for registration is approved on a deemed basis due to a lack of timely action by tax officers.

The officer must also ensure that no additional documents beyond those specified are requested, and that no clarifications, information, or documents are sought based on presumptive grounds. Furthermore, queries should not be raised for minor deficiencies that are not relevant to establishing proof of the place of business or the constitution of the business.

The applicant must reply in FORM GST REG-04 within 7 working days of receiving the notice in FORM GST REG-03. The proper officer will review the response. If satisfied, the application will be approved within 7 working days. If not satisfied, the officer may reject the application, providing written reasons, and inform the applicant electronically in FORM GST REG-05 within 7 working days.

If an applicant does not respond to the notice issued in FORM GST REG-03 within 7 working days, the officer may reject the application for documented reasons. The applicant will be informed electronically using FORM GST REG-05 within 7 working days after the reply deadline expires.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1000532/ENG/Instructions>



GST PORTAL UPDATES

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

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

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 Assam effective **April 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.
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 Assam applicants effective **April 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/advisoryandreleaseds/read/591>

Advisory on Case Insensitivity in IRN Generation

- Effective June 1, 2025, the Invoice Reporting Portal (IRP) will implement case-insensitive processing of invoice/document numbers for IRN generation purposes.
- To ensure consistency and prevent duplication, all invoice numbers will be automatically converted to uppercase prior to IRN generation, regardless of their submitted format (e.g., “abc”, “ABC”, or “Abc”). This change harmonizes the IRN generation process with GSTR-1 reporting, which already employs case-insensitive treatment of invoice numbers.

Source: <https://services.gst.gov.in/services/advisoryandreleaseds/read/592>

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

1. Table 3.2 of Form GSTR-3B captures inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders from the supplies declared in Tables 3.1 & 3.1.1 of GSTR-3B. The values in Table 3.2 of GSTR-3B auto-populate from corresponding inter-state supplies declared in GSTR-1, GSTR-1A, and IFF in the requisite tables.
2. Effective from the **April 2025 tax period**, inter-state supplies auto-populated in Table 3.2 of GSTR-3B will be **non-editable**. The GSTR-3B must be filed with the auto-populated values as generated by the system only.
3. Therefore, if any modification/amendment is required in auto-populated values of Table 3.2 of GSTR-3B, such changes can only be made by amending the corresponding values in respective tables of GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.
4. To ensure that GSTR-3B is filed accurately with the correct values of inter-state supplies, taxpayers are advised to report the correct values in GSTR-1, GSTR-1A, or IFF. This will ensure the auto-populated values in Table 3.2 of GSTR-3B are accurate and compliant with GST regulations.

FAQs

1. What are the changes related to reporting supplies in Table 3.2?

Starting from the April 2025 tax period, the auto-populated values in Table 3.2 of GSTR-3B for inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders will be non-editable, and taxpayers will need to file GSTR-3B with the auto-populated values generated by the system only.

2. **How can I rectify values in Table 3.2 of GSTR-3B if incorrect values have been auto-populated after April 2025 period onwards due to incorrect reporting of the same through GSTR-1?**

If incorrect values are auto-populated in Table 3.2 after April 2025, taxpayers need to correct the values by making amendments through Form GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.

3. **What should I do to ensure accurate reporting in Table 3.2 of GSTR-3B?**

Taxpayers should ensure that the inter-state supplies are reported correctly in their GSTR-1, GSTR-1A, or IFF. This will ensure that the accurate values are auto-populated in Table 3.2 of GSTR-3B.

4. **Till what time/date can I amend values furnished in GSTR-1 through Form GSTR-1A?**

There is no cut-off date for filing Form GSTR-1A before GSTR-3B, which means Form GSTR-1A can be filed after filing Form GSTR-1 and until the time of filing Form GSTR-3B. Hence, any amendment required in auto-populated values of table 3.2 can be carried out through Form GSTR-1A up to the moment of filing GSTR-3B.

Source: <https://services.gst.gov.in/services/advisoryandreleaseds/read/594>



COMPLIANCE CALENDAR

IMPORTANT DATES		
GSTR-3B (Apr, 2025) *	May 20 th , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1 (Apr, 2025)	May 11 th , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
IFF (Optional) (Apr, 2025)	May 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 (Apr, 2025)	May 13 th , 2025	Monthly return for Non-resident taxable persons
GSTR-6 (Apr, 2025)	May 13 th , 2025	Monthly return for Input Service Distributors
GSTR-8 (Apr, 2025)	May 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 (Apr, 2025)	May 20 th , 2025	Monthly return for Non-resident OIDAR services providers
GSTR-7 (Apr, 2025)	May 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

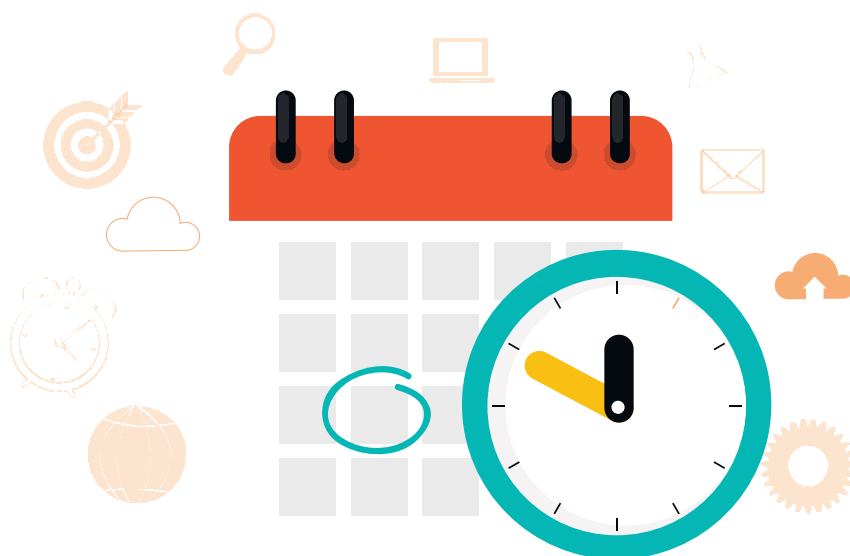
*GSTR-3B 20th of next month for taxpayers with an aggregate turnover in the previous financial year more than ₹5 crore or otherwise eligible but still opting out of the QRMP scheme

#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

Factory activity recovers to eight-month high of 58.1 in March

GST collections end the year at an 11-month high of Rs 1.96 lakh crore, while UPI transactions come close to Rs 25 lakh crore.

The High Court, in its order said that the carbonated juices are not just 'carbonated water alone.' Citing a 2017 notification, the bench of Justice Soumitra Saikia reportedly said that the ready to serve fruit drinks and carbonated fruit drinks attract 12% GST.

The order by the High Court has effectively put an end to the GST demand raised against X'SS Beverage. Though the GST officials had said that the beverages contain carbonated water, hence, they should be put in higher tax bracket. However, X'SS Beverage had insisted that fruit juice was the major ingredient in its products and therefore they should be taxed on a lower rate.

Source: <https://www.moneycontrol.com/news/business/economy/factory-activity-recovers-to-eight-month-high-of-58-1-in-march-12982307.html>

Inter-state supplies to unregistered persons, composition taxpayers non-editable from Apr returns: GSTN

GSTN, which manages the tech backbone for Goods and Services Tax, said from the April 2025 tax period, inter-state supplies auto-populated in Table 3.2 of GSTR-3B will be made non-editable.

In an advisory, GSTN, which manages the tech backbone for Goods and Services Tax, said from the April 2025 tax period, inter-state supplies auto-populated in Table 3.2 of GSTR-3B will be made non-editable."The GSTR-3B shall be filed with the auto-populated values as generated by the system only," it added.

Source: [Inter-state supplies to unregistered persons, composition taxpayers non-editable from Apr returns: GSTN](#)

GST on UPI transactions over Rs 2,000: Govt issues clarification, terms reports 'false, misleading'

UPI transaction values have seen an exponential increase, growing from Rs 21.3 lakh crore in FY 2019-20 to Rs 260.56 lakh crore by March 2025.

The Ministry of Finance issued a clarification on the reports that the government is considering levying Goods and Services Tax (GST) on UPI transactions over Rs 2,000. Clarifying on reports, which said that the government is considering levying Goods and Services Tax (GST) on UPI transactions over Rs 2,000, the finance ministry said they are completely false, misleading, and without any basis.

Source: <https://www.moneycontrol.com/news/india/gst-on-upi-transactions-over-rs-2-000-govt-issues-clarification-terms-reports-false-misleading-12998268.html>

GST QUIZ

1. What is required from applicants who choose not to authenticate via Aadhaar under Rule 8 of the CGST Rules, 2017?

- a) Automatic ARN generation
- b) Visit a designated GST Suvidha Center
- c) Submit documents online
- d) No action required

2. Under Rule 8(4A) of the CGST Rules, 2017, what type of authentication is introduced for GST registration?

- a) Manual verification
- b) Email verification
- c) Biometric Aadhaar authentication
- d) SMS-based authentication

3. What type of document must applicants with owned premises upload to prove ownership according to the guidelines?

- a) Bank statement
- b) Employment letter
- c) Rental agreement
- d) Property Tax receipt, Municipal Khata, or Electricity Bill

4. What document must an applicant who is a partner upload as proof of business constitution?

- a) Udyam certificate
- b) Trade license
- c) Partnership Deed
- d) MSME certificate

5. What does FORM GST REG-01 require from applicants as part of the documentation process?

- a) Only photographs
- b) Photographs, proof of business constitution, principal place of business, and bank account details
- c) Only bank account details
- d) Proof of identity only



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

NOTES

[illegible]

Motto

सत्यं वद। धर्मं चर।
इष्टार्क तेह त्पार्के. अबेवेह ह्यु तेह त्बज.

Vision

"To be a global leader in promoting
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"To develop high calibre professionals
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IN PURSUIT OF PROFESSIONAL EXCELLENCE

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(Under the jurisdiction of Ministry of Corporate Affairs)

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