



# Newsletter

December 2025 – Volume 100

# 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

**₹1,70,276 crore gross GST revenue collected during November 2025;  
records Year on Year growth of 8.9%**

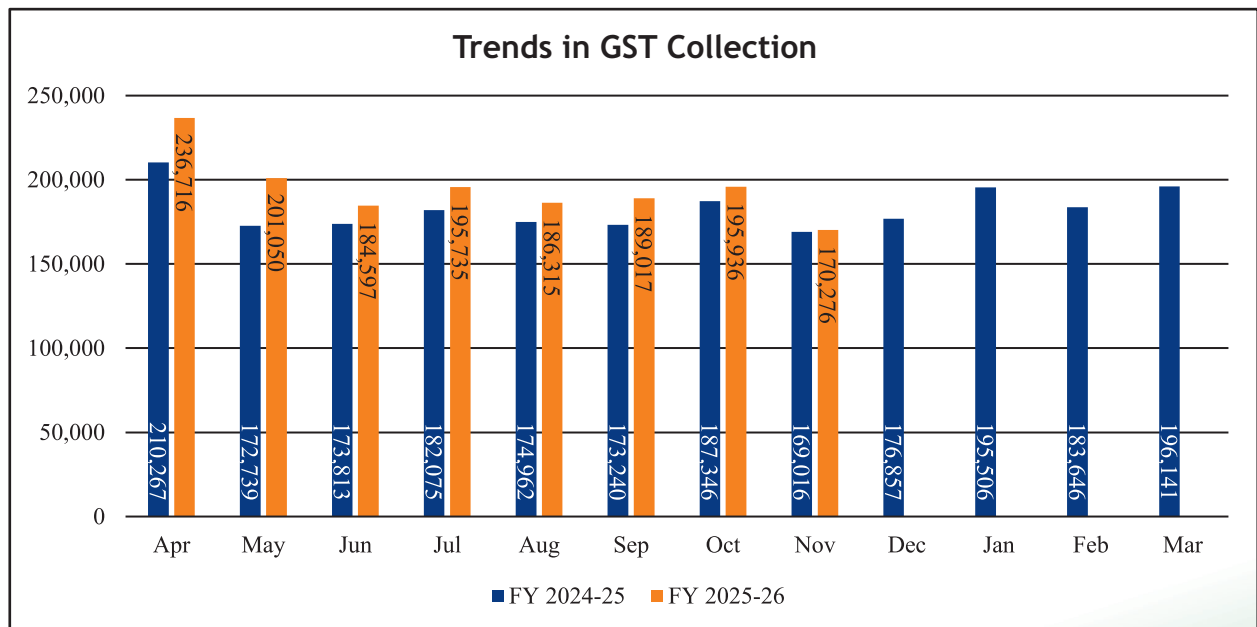
**Net revenue at ₹1.52 lakh crore is up by 1.3% for the month and up by 7.3% for the year**

Gross Goods and Services Tax (GST) revenue collected for November 2025 is **₹1,70,276 crore**, a **0.7%** increase compared to that in the same month in 2024. This growth was driven by a 10.2% rise in GST from Imports. GST revenue net of refunds for November 2025 is **₹1.52 lakh crore** which is a growth of 7.3% over that for the same period last year.

## Breakdown of November 2025 Collections:

- ❖ Central Goods and Services Tax (CGST): ₹34,843 crore
- ❖ State Goods and Services Tax (SGST): ₹42,522 crore
- ❖ Integrated Goods and Services Tax (IGST): ₹92,910 crore, including ₹45,976 crore collected on imported goods

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

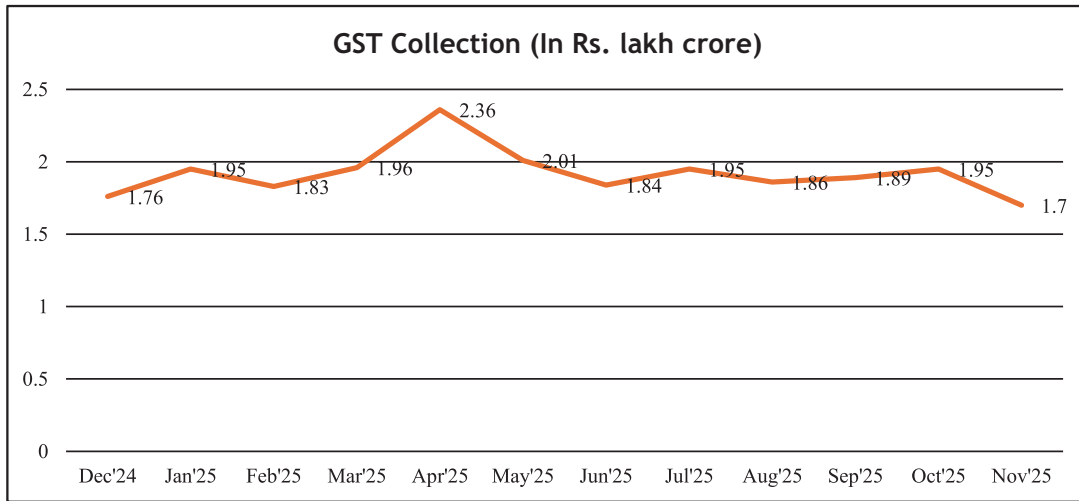


**Note:** November GST collection figures exclude Cess.

Source: [https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_revenue\\_data\\_for\\_publishing\\_nov\\_2025\\_final.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_revenue_data_for_publishing_nov_2025_final.pdf)

# TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

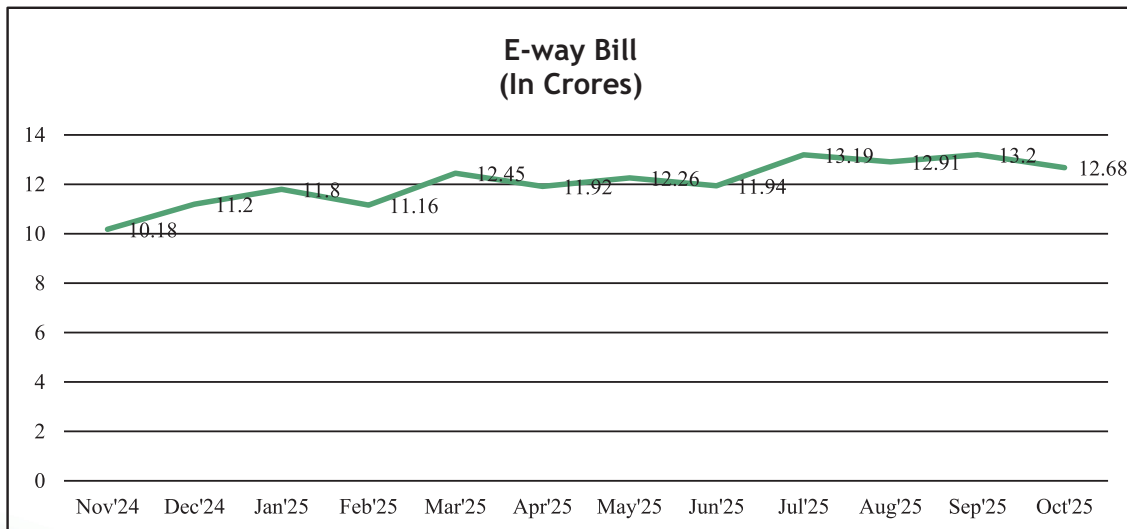
The chart below shows trends in monthly gross GST revenues during the last one year



Source: [https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_revenue\\_data\\_for\\_publishing\\_nov\\_2025\\_final.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_revenue_data_for_publishing_nov_2025_final.pdf)

Note: November GST collection figures exclude Cess.

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

# GST PORTAL UPDATES

## Advisory for Simplified GST Registration Scheme

In pursuance of Rule 14A of the Central Goods and Services Tax (CGST) Rules, 2017, a *Simplified GST Registration Scheme* has been introduced to reduce the compliance burden and enhance the ease of doing business for small taxpayers.

As per Rule 14A (Option for taxpayers having a monthly output tax liability below the prescribed threshold limit), any person who, on his own assessment, feels that his total output tax liability on the supply of goods or services, or both, to registered persons will not exceed Rs.2.5 lakh per month (including CGST, SGST/UTGST, IGST, and Compensation Cess) shall be eligible to register under this scheme. However, a person registered under this rule in a State or Union Territory shall not be eligible to obtain another registration in the same State or Union Territory under this rule against the same PAN.

### Key Features Implemented on the GST Portal:

- ❖ While applying for registration in FORM GST REG-01, applicants should select “Yes” under the “*Option for Registration under Rule 14A.*”
- ❖ Aadhaar authentication is mandatory for the Primary Authorized Signatory and at least one Promoter/Partner.
- ❖ Registration shall be granted electronically within three working days from the date of generation of the Application Reference Number (ARN), subject to successful Aadhaar authentication.

Taxpayers opting for registration under Rule 14A are advised to take note of the following conditions, in case they intend to withdraw from the Scheme at a later stage:

- ❖ All returns due from the effective date of registration up to the date of filing the withdrawal application must be filed.
- ❖ The taxpayer must have filed:
  - a) Returns for a period of minimum three months, if applying for withdrawal before 1st April 2026, or
  - b) Returns for a period of minimum one tax period, if applying for withdrawal on or after 1st April 2026.
- ❖ No amendment or cancellation application for registration availed under rule 14A should be pending.
- ❖ No proceedings under Section 29 (cancellation of registration) for registration availed under rule 14A should be initiated or pending.

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/635>

### **Advisory for Furnishing of Bank Account Details as per Rule 10A**

As per Rule 10A, taxpayers (except those registered under TCS, TDS, or suo-moto registrations) must furnish their bank account details within 30 days of grant of registration or before filing details of outward supplies in GSTR-1 or IFF, whichever is earlier.

The changes with respect to Rule 10A will be implemented on the GST Portal soon. Therefore, the taxpayers who have not yet furnished the bank account details till date are advised to update the same at the earliest to avoid suspension of their GST Registration and disruption of business activities.

Bank account details can be added through a non-core amendment by navigating to:

**Services > Registration > Amendment of Registration Non-Core Fields.**

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/637>*

## COMPLIANCE CALENDAR

Form	Due Date	Remarks
GSTR-3B (Nov, 2025)*	Dec 20 <sup>th</sup> , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1 (Nov, 2025)	Dec 11 <sup>th</sup> , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
IFF (Optional) (Nov, 2025)	Dec 13 <sup>th</sup> , 2025	Quarterly GSTR-1 filers uploading B2B invoices under QRMP Scheme
GSTR-5 (Nov, 2025)	Dec 13 <sup>th</sup> , 2025	Monthly return for Non-resident taxable persons
GSTR-6 (Nov, 2025)	Dec 13 <sup>th</sup> , 2025	Monthly return for Input Service Distributors
GSTR-8 (Nov, 2025)	Dec 10 <sup>th</sup> , 2025	Monthly return for e-Commerce Operators liable to collect tax at source (TCS)
GSTR-3B (Oct-Dec, 2025)#	Jan 22 <sup>nd</sup> / 24 <sup>th</sup> , 2026	Opted for quarterly filing as per QRMP scheme.
GSTR-1 (Oct-Dec, 2025)	Jan 13 <sup>th</sup> , 2026	Opted for quarterly filing as per QRMP scheme
CMP-08 (Oct-Dec, 2025)	Jan 18 <sup>th</sup> , 2026	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-5A (Nov, 2025)	Dec 20 <sup>th</sup> , 2025	Monthly return for Non-resident OIDAR services providers
GSTR-7 (Nov, 2025)	Dec 10 <sup>th</sup> , 2025	Monthly return for authorities liable to deduct tax at source (TDS)
RFD-10	2 years from the last day of the quarter in which supply was received	Quarterly return to claim refund of tax paid

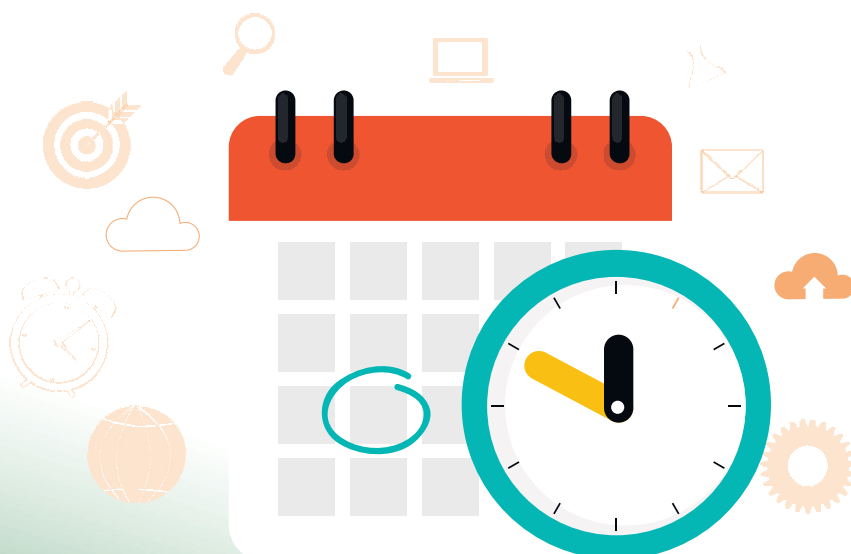
\*GSTR-3B 20<sup>th</sup> of next month for taxpayers with an aggregate turnover in the previous financial year more than ₹5 crore or otherwise eligible but still opting out of the QRMP scheme

#GSTR-3B For the taxpayers with aggregate turnover equal to or below ₹5 crore, eligible and remaining opted into the QRMP scheme, 22<sup>nd</sup> of month next to the quarter for taxpayers in category X States/UTs and 24<sup>th</sup> of month next to the quarter for taxpayers in category Y States/UTs

Category X: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana and Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

Source: <https://www.gst.gov.in/>



# GST QUIZ

**Q1. What is the last date for filing GSTR-9 and GSTR-9C for FY 2024-25?**

- A) March 31, 2026
- B) January 31, 2026
- C) December 31, 2025
- D) February 28, 2026

**Q2. Under Rule 14A, what is the maximum monthly output tax liability threshold for a taxpayer to be eligible for the Simplified GST Registration Scheme?**

- A) Rs. 1 lakh per month
- B) Rs. 5 lakh per month
- C) Rs. 2.5 lakh per month
- D) Rs. 10 lakh per month

**Q3. Which of the following is mandatory for obtaining registration under Rule 14A on the GST Portal?**

- A) Physical verification of business premises
- B) Submission of audited financial statements
- C) Filing of GST returns for the previous year
- D) Aadhaar authentication of the Primary Authorized Signatory and at least one Promoter/ Partner

**Q4. A taxpayer registered under Rule 14A wishes to withdraw from the Simplified GST Registration Scheme on 15th May 2026. What is the minimum number of tax periods for which returns must have been filed before applying for withdrawal?**

- A) Three months
- B) Six months
- C) One tax period
- D) Two tax periods

**Q5. As per Rule 10A, within what time limit must a newly registered taxpayer furnish their bank account details to avoid suspension of GST registration?**

- A) 15 days from grant of registration
- B) 45 days from grant of registration
- C) Before filing the first GSTR-3B
- D) Within 30 days of grant of registration, or before filing GSTR-1/IFF, whichever is earlier



Answers: 1. (C), 2. (C), 3. (D), 4. (C), 5. (D)



## Motto

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