



# Newsletter

November 2025 – Volume 99

# 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
Trends in GST Collection and E-way Bills Generated	2
GST Portal Updates	3
Notifications & Circulars	6
Compliance Calendar	8
GST in News	10
GST Quiz	12



**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

**₹1,95,936 crore gross GST revenue collected during October 2025; records Year on Year growth of 9.0%**

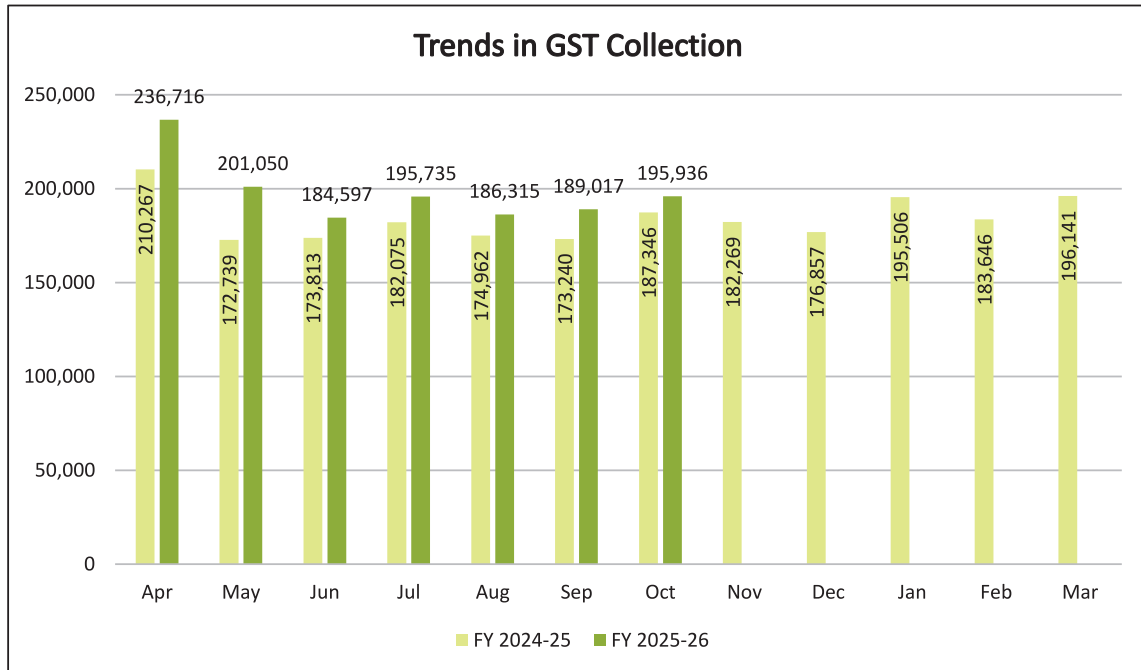
**Net revenue at ₹1.69 lakh crore is up by 0.6% for the month and 7.1% for the year**

Gross Goods and Services Tax (GST) revenue collected for October 2025 is **₹1,95,936 crore**, a **4.6%** increase compared to that in the same month in 2024. This growth was driven by a 2% rise in GST from domestic transactions and 12.84% rise in GST from import. GST revenue net of refunds for October 2025 is **₹1.69 lakh crore** which is a growth of 7.1% over that for the same period last year.

## Breakdown of October 2025 Collections:

- ❖ Central Goods and Services Tax (CGST): ₹36,547 crore
- ❖ State Goods and Services Tax (SGST): ₹45,134 crore
- ❖ Integrated Goods and Services Tax (IGST): ₹1,06,443 crore, including ₹50,796 crore collected on imported goods
- ❖ Cess: ₹7,812 crore, including ₹88 crore collected on imported goods

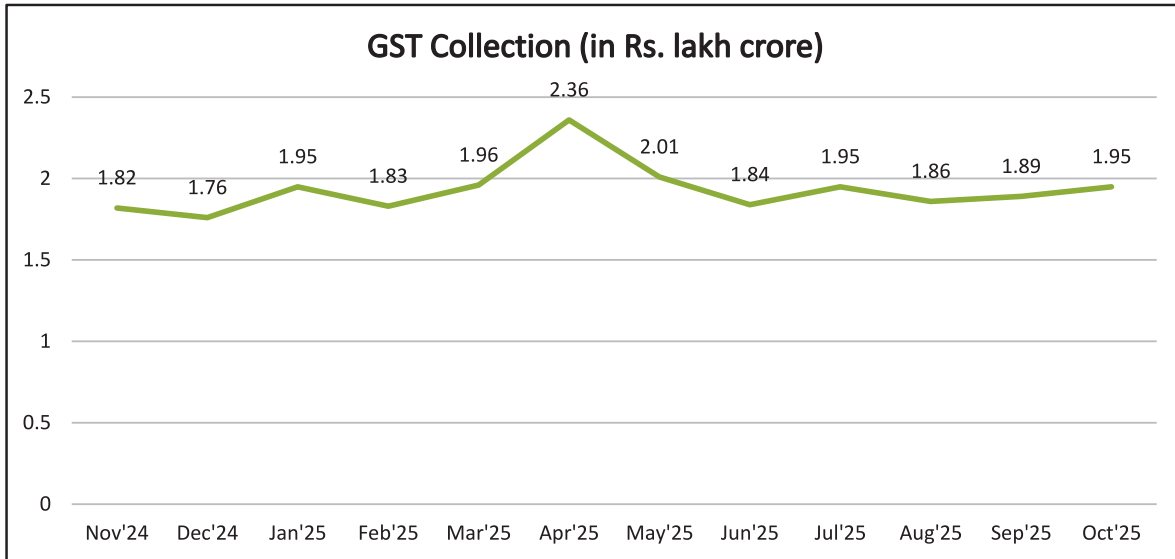
The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: [https://tutorial.gst.gov.in/downloads/news/net\\_revvenue\\_gst\\_oct\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/net_revvenue_gst_oct_2025.pdf)

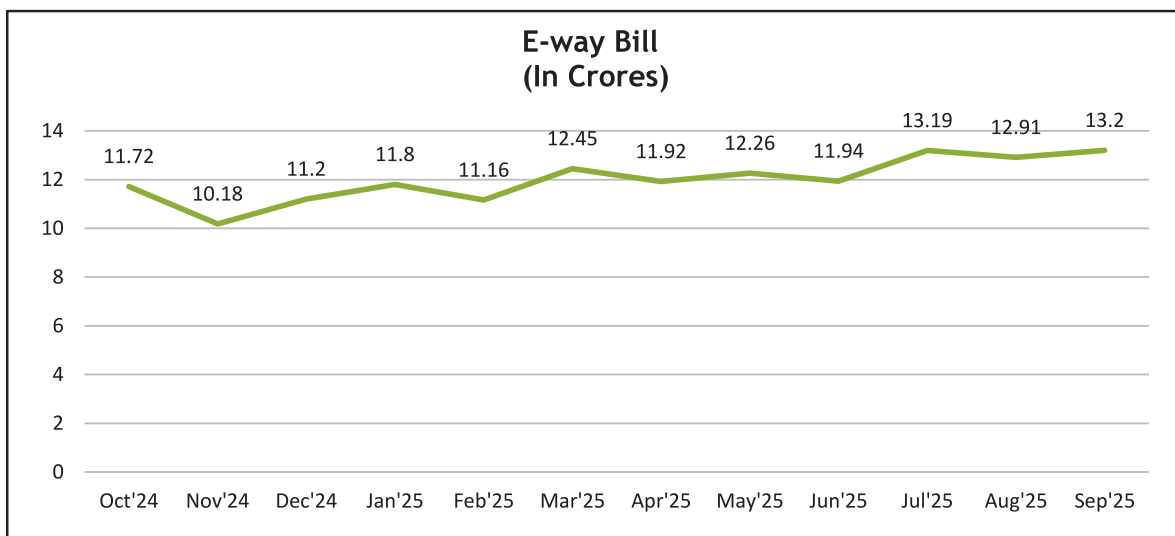
# TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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



Source: [https://tutorial.gst.gov.in/downloads/news/net\\_revenue\\_gst\\_oct\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/net_revenue_gst_oct_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 Nov'24 (as per GST Website data release) reflects the transactions conducted in Oct'24. Therefore, in the above charts e-way bills generated in Oct'24 is shown corresponding to the GST Revenue collection for Nov'24 and so on.

## GST PORTAL UPDATES

### **Advisory on IMS dated 8<sup>th</sup> October 2025**

The auto-population of Input Tax Credit (ITC) from GSTR-2B to GSTR-3B will remain unchanged despite the rollout of the new Invoice Management System (IMS). The system will continue to auto-populate ITC data without manual intervention by taxpayers.

GSTR-2B will continue to be auto-generated on the 14th of every month. The process requires no manual action from taxpayers and functions independently of their activity on the portal. However, taxpayers will retain the ability to take actions in the IMS after the generation of GSTR-2B and up to the filing of GSTR-3B. In such cases, GSTR-2B can be regenerated if necessary.

From the October 2025 tax period onward, significant flexibility will be introduced in the handling of Credit Notes. Recipient taxpayers may keep a Credit Note or related document pending for a specified duration before acceptance. Upon acceptance, taxpayers can manually adjust and reduce ITC only to the extent of its availment by entering the reversal amount as needed.

*Source: <https://services.gst.gov.in/services/advisoryandreleased/read/628>*

### **Advisory for GSTR 9/9C for FY 2024-25**

The annual return forms GSTR-9 and GSTR-9C for the financial year 2024-25 have been enabled on the GST portal effective October 12, 2025. Taxpayers can now access and prepare their annual returns through the portal's designated tile for GSTR-9/9C.

Before proceeding with the filing of GSTR-9 or GSTR-9C, taxpayers must ensure that all monthly and quarterly returns (GSTR-1 and GSTR-3B) for FY 2024-25 have been properly filed and submitted. The activation of the GSTR-9/9C tile on the dashboard is contingent on the completion of these prerequisite filings.

The FAQs pertaining to the GSTR- 9/9C for FY 2024-25 can be accessed by following the url: [https://tutorial.gst.gov.in/downloads/news/faq\\_on\\_gstr9\\_for\\_24\\_25\\_dt\\_15\\_oct\\_25\\_v6\\_final.pdf](https://tutorial.gst.gov.in/downloads/news/faq_on_gstr9_for_24_25_dt_15_oct_25_v6_final.pdf)

*Source: <https://services.gst.gov.in/services/advisoryandreleased/read/629>*

### **Introduction of “Pending” Option for Credit Notes and declaration of Reversal amount in IMS**

The Goods and Services Tax Network (GSTN) has unveiled a new facility within the Invoice Management System (IMS) on the GST portal, providing greater flexibility for taxpayers in handling credit notes. The new feature allows taxpayers to mark credit notes as “Pending” for one tax period, offering additional time to review and reconcile transactions before taking any final action.

Alongside the new “Pending” feature, the IMS functionality has been enhanced to enable modification of Input Tax Credit (ITC) reversal upon acceptance of credit notes. This update allows taxpayers to adjust and reduce ITC only to the extent of its availment, ensuring more accurate reconciliations. The

move is expected to address several recurring business disputes and promote smoother compliance processes.

To assist taxpayers in understanding and using this new facility effectively, Frequently Asked Questions (FAQs) can be accessed at:

[https://tutorial.gst.gov.in/downloads/news/creative\\_faq\\_on\\_gstr9\\_for\\_24\\_25\\_dt\\_15\\_oct\\_25\\_v6\\_final.pdf](https://tutorial.gst.gov.in/downloads/news/creative_faq_on_gstr9_for_24_25_dt_15_oct_25_v6_final.pdf).

These FAQs provide clarifications on the operation, benefits, and procedural aspects of managing credit notes within IMS.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/631>*

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

In accordance with the Finance Act, 2023 (No. 8 of 2023) dated March 31, 2023, and implemented from October 1, 2023, through Notification No. 28/2023-Central Tax dated July 31, 2023, taxpayers will no longer be permitted to file their GST returns after three years from the due date of submission.

This restriction applies to returns filed under Section 37 (Outward Supplies), Section 39 (Payment of Liability), Section 44 (Annual Return), and Section 52 (Tax Collected at Source). The affected forms include GSTR-1, GSTR-1A, GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, GSTR-9, and GSTR-9C.

The new rule will be enforced on the GST portal beginning with the November 2025 tax period. Consequently, any pending return whose due date has exceeded three years by that period will be permanently barred from filing.

For ease of reference and better clarity, the latest GST returns that will be barred from filing w.e.f 1<sup>st</sup> December 2025 are detailed in the table below:

<b>GST Forms</b>	<b>Barred Period (w.e.f. 1st December,2025)</b>
GSTR-1/IFF	October-2022
GSTR-1Q	July-Sep 2022
GSTR-3B/M	October-2022
GSTR-3BQ	July-Sep 2022
GSTR-4	FY 2021-22
GSTR-5	October-2022
GSTR-6	October-2022
GSTR-7	October-2022
GSTR-8	October-2022
GSTR-9/9C	FY 2020-21

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/633>*

## ***GST Portal Updates***

### **Advisory : Introduction of Import of Goods details in IMS**

The Goods and Services Tax (GST) portal's Invoice Management System (IMS), introduced from the October 2024 tax period, enables recipient taxpayers to accept, reject, or keep pending individual records uploaded by suppliers through GSTR-1, GSTR-1A, or IFF.

In a new development aimed at improving taxpayer convenience, the IMS has now been enhanced with a dedicated section for "Import of Goods." Under this feature, Bills of Entry (BoE) filed by taxpayers for import of goods, including those from Special Economic Zones (SEZs), will be made available within the IMS for review and action by recipients. This functionality will come into effect from the October 2025 tax period.

If no action is taken on an individual BoE, it will be treated as deemed accepted. Based on the actions taken, the GST portal will automatically generate the draft GSTR-2B for the recipient on the 14<sup>th</sup> day of the following month.

The detailed advisory on new changes can be accessed by following the given URL:

*[https://tutorial.gst.gov.in/downloads/news/creative\\_advisory\\_on\\_boe\\_in\\_ims\\_final\\_30th\\_october\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/creative_advisory_on_boe_in_ims_final_30th_october_2025.pdf)*

*Source: <https://services.gst.gov.in/services/advisoryandreleaseds/read/634>*

# NOTIFICATIONS & CIRCULARS

## NOTIFICATION

### **Notification No. 18/2025-Central Tax dated 31<sup>st</sup> October 2025**

The Central Board of Indirect Taxes and Customs (CBIC) has issued Notification No. 18/2025 - Central Tax dated October 31, 2025, introducing pivotal amendments to the CGST Rules, 2017, effective November 1, 2025. The key feature is the insertion of Rule 9A, which mandates electronic grant of GST registration within three working days upon successful identification through data analysis and risk parameters on the common portal. This applies to normal registration (Rule 8), TCS/TDS registration (Rule 12), and non-resident taxable persons (Rule 17).

Additionally, Rule 14A has been introduced as an optional simplified registration for taxpayers with monthly output tax liabilities below ₹2,50,000, requiring Aadhaar authentication for eligibility. Registered person under this rule cannot obtain multiple registrations under the same PAN in the same State or UT.

These changes aim to expedite the registration process, reduce manual intervention, and provide a streamlined registration experience especially benefiting small taxpayers. Businesses are advised to ensure accurate data and timely compliance with these new rules for smooth GST registration.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010504/ENG/Notifications>*

## CIRCULARS

### **Circular No. 254/11/2025-GST, dated 27th October 2025,**

Circular was issued by the Central Board of Indirect Taxes and Customs (CBIC) to assign “proper officers” for administering enforcement actions under certain key provisions of the CGST Act, 2017. The circular marks a significant administrative clarification and update for GST enforcement from FY 2024-25 onwards.

Section 74A: Pertains to the determination of tax not paid, short paid, erroneously refunded, or Input Tax Credit (ITC) wrongly availed or utilised, effective prospectively from financial year 2024-25.

Section 75(2): Relates to situations where appellate or revisional authorities direct fresh tax determination, specifying that the same adjudicating officer should act if no fraud/suppression is involved.

Section 122: Deals with offences and penalties, clarifying proper officer jurisdiction in penalty proceedings.

Rule 142(1A): Mandates pre-show cause notice communication (FORM GST DRC-01A) before issuing notices under Sections 73, 74, or 74A.

## ***Notifications & Circulars***

### **Proper Officer Assignment**

The circular assigns roles to Superintendents, Deputy/Assistant Commissioners, and Additional/Joint Commissioners of Central Tax, with function and jurisdiction defined in accompanying tables based on monetary limits of tax and penalty involved.

Proper officer designation is necessary for the validity and enforceability of demand, penalty, and recovery proceedings under the CGST Act.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1003295/ENG/Circulars>*

### **Circular No. 253/10/2025-GST, dated 1<sup>st</sup> October 2025,**

The Central Board of Indirect Taxes and Customs (CBIC) has issued Circular No. 253/10/2025-GST dated October 1, 2025, withdrawing an earlier circular that mandated additional documentary compliance related to post-supply discounts under GST. This move aims to ease the compliance burden on suppliers and promote uniform implementation of GST provisions across the country.

The withdrawn Circular No. 212/6/2024-GST, issued in June 2024, had required suppliers to furnish evidence such as declarations or certificates proving compliance with Section 15(3)(b)(ii) of the CGST Act. This section governs the exclusion of post-supply discounts from taxable value, provided the discount conditions are agreed upon at or before supply and the recipient reverses the related Input Tax Credit (ITC).

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1003292/ENG/Circulars>*

## COMPLIANCE CALENDAR

Form	Due Date	Remarks
GSTR-3B (Oct, 2025)*	Nov 20 <sup>th</sup> , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1 (Oct, 2025)	Nov 11 <sup>th</sup> , 2025	Turnover exceeding ₹5 Crore or opted to file monthly return
IFF (Optional) (Oct, 2025)	Nov 13 <sup>th</sup> , 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 (Oct, 2025)	Nov 13 <sup>th</sup> , 2025	Monthly return for Non-resident taxable persons
GSTR-6 (Oct, 2025)	Nov 13 <sup>th</sup> , 2025	Monthly return for Input Service Distributors
GSTR-8 (Oct, 2025)	Nov 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> , 2025	Opted for quarterly filing as per QRMP scheme.
GSTR-1 (Oct-Dec, 2025)	Jan 13 <sup>th</sup> , 2025	Opted for quarterly filing as per QRMP scheme
CMP-08 (Oct-Dec, 2025)	Jan 18 <sup>th</sup> , 2025	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-5A (Oct, 2025)	Nov 20 <sup>th</sup> , 2025	Monthly return for Non-resident OIDAR services providers
GSTR-7 (Oct, 2025)	Nov 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 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

## *Compliance Calendar*

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 2.0 drives festive car sales, but food and medicine price cuts remain elusive: Survey**

Uneven pass-through of GST rate cuts in essential goods segments

Automobile sales recorded a sharp rise during the Navratri period, buoyed by the Goods and Services Tax (GST) 2.0 rate cuts that came into effect on September 22. According to data cited in a consumer survey by LocalCircles, passenger vehicle sales rose 35 percent year-on-year during the nine-day Navratri period (September 22-October 1), concluding with Dusshera on October 2.

The survey found that 52 percent of consumers who purchased vehicles between October 6 and October 13 confirmed receiving the full benefit of the GST rate reduction, while another 24 percent said they received partial benefit. In total, 75 percent of respondents reported receiving full or partial benefits, indicating strong transmission in the automobile sector. Those indicating no benefit rose from 12 percent in week two to 17 percent in week three.

The survey, conducted between October 6 and October 13, received over 79,000 responses from consumers located in 347 districts across India. Of these, 69 percent were men and 31 percent women; 44 percent respondents were from tier 1 cities, 29 percent from tier 2, and 27 percent from tier 3, 4, 5 and rural districts.

*Source: <https://www.moneycontrol.com/news/business/economy/gst-2-0-drives-festive-car-sales-but-food-and-medicine-price-cuts-remain-elusive-survey-13615720.html>*

### **‘Impact of GST cuts will sustain beyond festive season’: FM Sitharaman**

“The consumption story will continue. We have corrected most of inverted duty structure,” Sitharaman said.

Finance Minister Nirmala Sitharaman spoke about the effect of GST 2.0 reforms and said that “impact of GST cuts will sustain beyond festive season”.

While addressing a press conference, Sitharaman said, “The pent up demand was only for a month as people were waiting once they got the indication in August there will be GST cuts. So we should not conflate it to revenge spending and will it sustain? The impact of GST cuts will sustain beyond the festive season.”

She further added that GST cut benefits are reaching end consumers, and some items have seen more-than-expected price drops. She added that the government is closely monitoring the prices of 54 products to ensure the benefits of the revised tax structure reach the common man.

*Source: <https://www.moneycontrol.com/news/business/impact-of-gst-cuts-will-sustain-beyond-festive-season-fm-sitharaman-13623105.html>*

**FM cautions GST field formations against burdening taxpayers, pushes for tech-driven compliance**

Simplified GST registration from November 1 to benefit 96 percent of new applicants; Sitharaman urges shift away from ‘GST 1.0 mindset’

Finance Minister Nirmala Sitharaman on October 24 cautioned Goods and Services Tax (GST) field formations against imposing unnecessary burdens on taxpayers and instead directed officials to leverage technology and risk-based parameters for compliance.

Speaking at the inauguration of the new Central Goods and Services Tax (CGST) Bhawan in Ghaziabad, the minister said that enforcement should be intelligent and targeted, not suspicion-driven.

“Risk-based parameters must do the heavy lifting and not the taxpayer. We do not want anybody from the GST field formations adding one little more burden on the taxpayer,” she said, emphasising that technology should be used to conduct smart enquiring into the situation rather than seeking excessive documentation from compliant taxpayers.

“Don’t look at everyone with suspicion. Don’t carry a GST 1.0 mindset, look at the acute need to work together to become developed by 2047. We don’t have time and luxury of another 70 years to develop,” Sitharaman added.

*Source: <https://www.moneycontrol.com/news/opinion/gst-2-0-rings-in-positive-changes-but-businesses-have-to-work-fast-to-be-ready-for-the-new-structure-13521910.html>*

## GST QUIZ

**1. According to Notification No. 18/2025 - Central Tax, what is the main feature of the inserted Rule 9A in the CGST Rules, 2017?**

- (A) Introduction of a new tax rate for small businesses
- (B) Mandatory physical verification before GST registration
- (C) Electronic grant of registration within three working days after successful identification
- (D) Abolition of Aadhaar-based authentication

**2. The optional simplified registration under the newly introduced Rule 14A applies to taxpayers meeting which of the following conditions?**

- (A) Annual turnover below ₹20 lakh
- (B) Monthly output tax liability below ₹2,50,000 with Aadhaar authentication
- (C) Businesses registered under multiple PANs in the same State
- (D) Exporters only

**3. Under Rule 14A, which restriction is imposed on registered persons?**

- (A) They cannot file returns quarterly.
- (B) They cannot claim input tax credit.
- (C) They cannot obtain multiple registrations under the same PAN in the same State or UT.
- (D) They cannot opt for composition scheme.

**4. Which new feature has been added to the IMS for improved taxpayer convenience?**

- (A) Section for export tracking
- (B) Section for domestic purchase returns
- (C) Section for import of services
- (D) Section for import of goods

## *GST Quiz*

5. What happens if no action is taken on an individual Bill of Entry under the new IMS feature?

- (A) It will be rejected automatically.
- (B) It will be treated as deemed accepted.
- (C) It will be marked pending for review.
- (D) It will be deleted from the system.

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









## Motto

सत्यं वद। धर्मं चर।  
इष्टार्कं क्ते त्पुक्ते. श्तेवेदं क्पु क्ते क्त्व.

## 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