



# Newsletter

October 2025 – Volume 98

# GST



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

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(Under the jurisdiction of Ministry of Corporate Affairs)



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# GST COLLECTION UPDATES

**₹1,89,017 crore gross GST revenue collected during September 2025; records Year on Year growth of 9.8%**

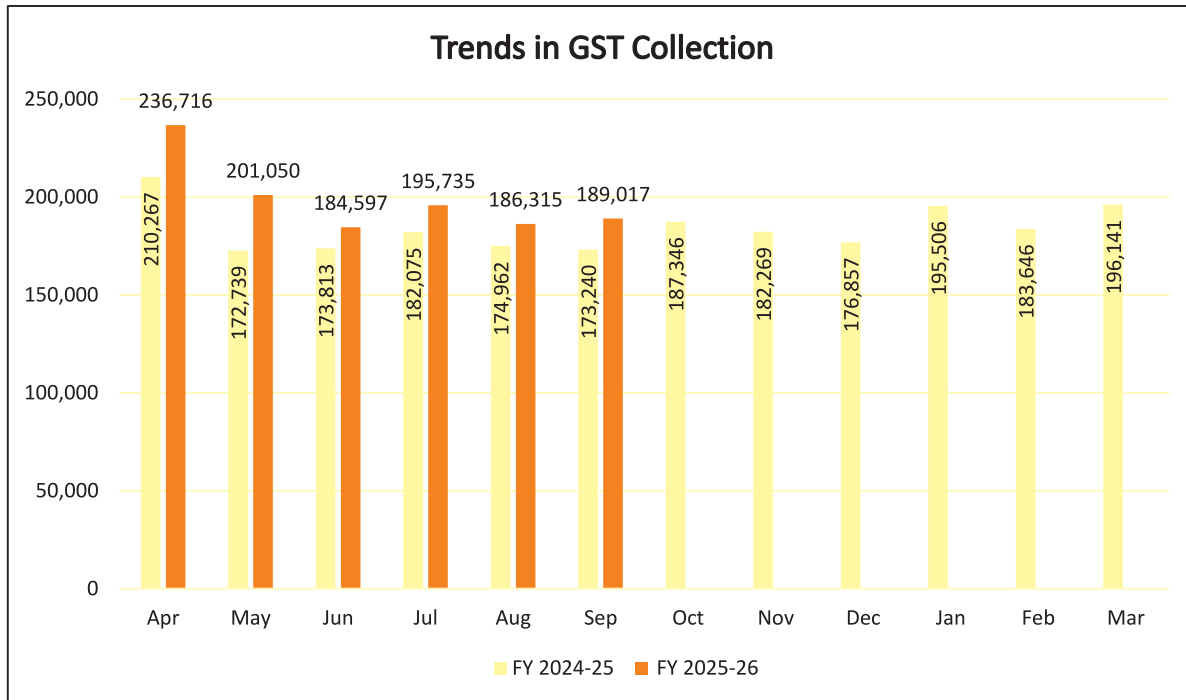
**Net revenue at ₹1.60 lakh crore is up by 5.0% for the month and up by 8.3% for the year**

Gross Goods and Services Tax (GST) revenue collected for September 2025 is **₹1, 89,017 crore**, a **9.1%** increase compared to that in the same month in 2024. This growth was driven by a **6.8%** rise in GST from domestic transactions. GST revenue net of refunds for September 2025 is **₹1.60 lakh crore** which is a growth of **8.3 %** over that for the same period last year.

## Breakdown of September 2025 Collections:

- ❖ Central Goods and Services Tax (CGST): ₹33,645 crore
- ❖ State Goods and Services Tax (SGST): ₹41,836 crore
- ❖ Integrated Goods and Services Tax (IGST): ₹1,01,883 crore, including ₹52,031 crore collected on imported goods
- ❖ Cess: ₹11,652 crore, including ₹462 crore collected on imported goods

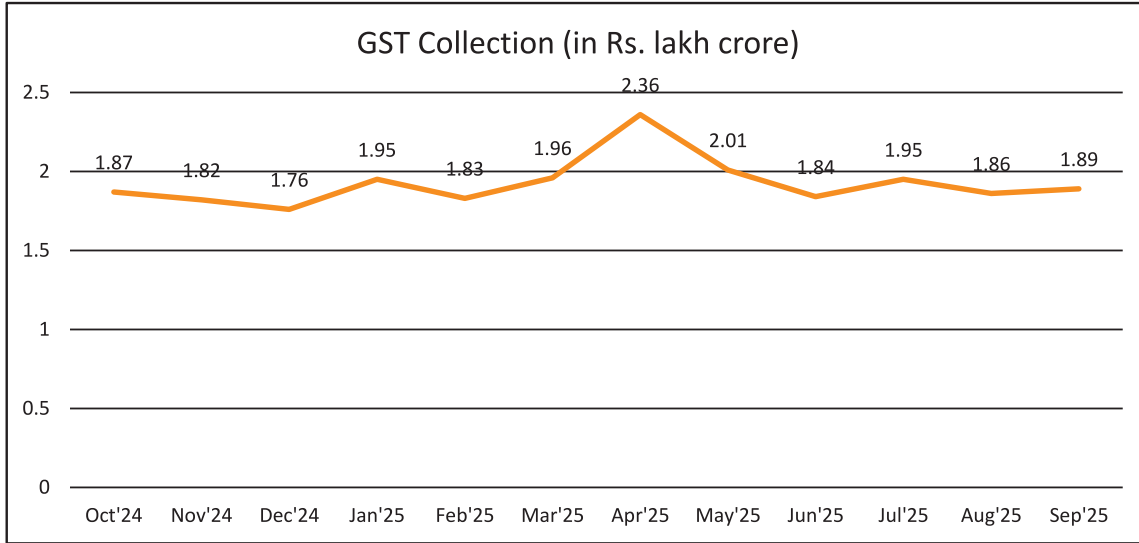
The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: [https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_data\\_for\\_publishing\\_sep\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_sep_2025.pdf)

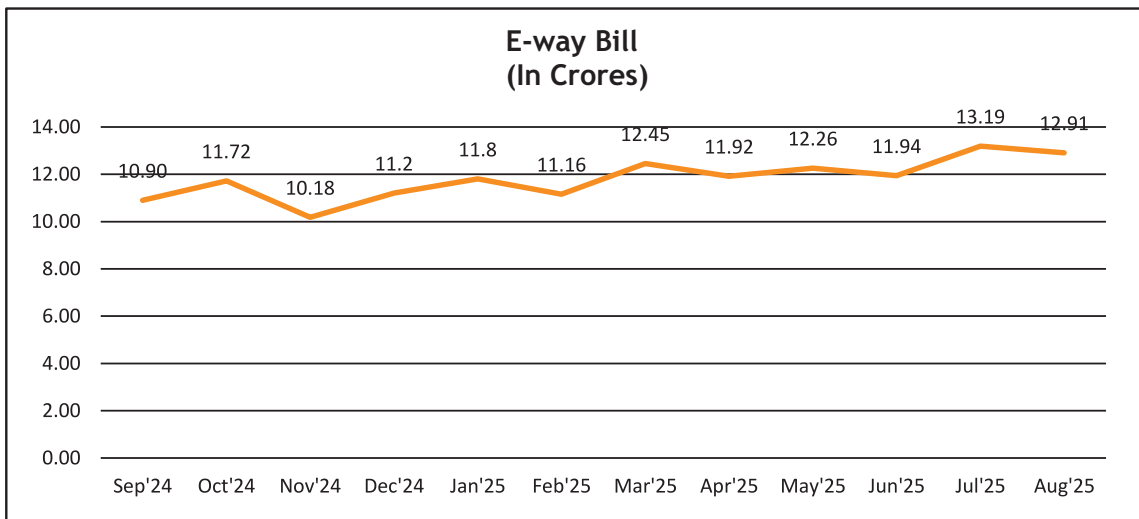
## TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

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



Source: [https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_data\\_for\\_publishing\\_sep\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_sep_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 Oct'24 (as per GST Website data release) reflects the transactions conducted in Sep'24. Therefore, in the above charts e-way bills generated in Sep'24 is shown corresponding to the GST Revenue collection for Oct'24 and so on.

## GST PORTAL UPDATES

### New Changes in Invoice Management System (IMS)

Several new changes have been introduced in the Invoice Management System (IMS) to simplify the taxation system and reduce the compliance burden on the taxpayers. The following are the key updates

**Pending action for specified records:** Taxpayers can keep specified records pending for a limited time period. For monthly taxpayers, this period is one tax period (months), for quarterly taxpayers also it is one tax period (quarter) only. The specified records which can be kept pending in the system are mentioned below

- (a) Credit notes, or upward amendment of Credit note
- (b) Downward amendment of CN where original CN rejected
- (c) Downward amendment of Invoice / DN only where original Invoice already accepted and 3B has been filed
- (d) ECO-Document downward amendment only where original accepted, and 3B has been filed

### Declaring ITC reduction amount:

It is clarified that, in cases where the recipient has not availed Input Tax Credit (ITC) in respect of the relevant invoice or document, no reversal of ITC shall be warranted. Further, in cases where ITC has been availed only partially, the obligation to reverse ITC shall be limited to the extent of such availment.

Therefore, in IMS a facility has been made available to taxpayers to declare the amount of ITC actually availed and, to the extent applicable, required to be reversed in respect of the selected record. The said facility permits reversal of ITC, either in full or in part, by entering the amount availed to be reversed. This facility may also be utilized in cases where the taxpayer has already effected such reversal, either wholly or partially, at an earlier point of time, or where the ITC pertaining to the relevant invoice or document was never availed. Such facility is provided for the afore-mentioned specified records.

**Option to save remarks:** Taxpayers can now save remarks while taking reject or pending action on records. This optional facility allows taxpayers to add remarks (will be rolled out shortly). Such remarks will be visible in GSTR-2B for future reference and to suppliers in the Outward Supplies view dashboard, to take corrective measures.

### Important Dates:

The changes of keeping credit notes pending and declaring the ITC amount, as mentioned above shall be made effective on the portal from October tax period.

Due date for keeping records pending: The due date for keeping records pending is calculated based on the date/ tax period in which such documents has been communicated by the supplier.

**Prospective Application:**

The new changes will be available only for records filed by suppliers after the production rollout of these changes. Taxpayers are advised to carefully review these changes before taking action and filing their returns.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/624>*

**Invoice-wise Reporting Functionality in Form GSTR-7 on Portal**

Vide Notification No. 09/2025 - Central Tax dated 11.02.2025, Form GSTR-7 was amended to enable capture of invoice-wise reporting of tax deducted at source (TDS).

In this regard, it is informed that the functionality for invoice-wise reporting in GSTR-7 has now been made operational on the GSTN portal. Hence from September 2025 tax period in Form GSTR-7 invoice level reporting is required.

Accordingly, all TDS Deductors are requested to prepare the data accordingly so that they could furnish invoice-level details on which TDS has been deducted while filing FORM GSTR-7 for the September return period onwards. Due date for September tax period return filing is 10<sup>th</sup> October 2025.

For any difficulty or concerns, it is advised to raise a grievance through the Self-Service Portal available on the GST Portal, along with all relevant details, to facilitate prompt and effective resolution.

*Source: <https://services.gst.gov.in/services/advisoryandreleases/read/626>*

## NOTIFICATION

### **Notification No. 9/2025-Central Tax (Rate), dated 17<sup>th</sup> September 2025**

This notification supersedes the notification No. 01/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 and sets new central GST rates on goods, effective from 22<sup>nd</sup> September 2025. The notification defines seven tax rate schedules:

- ❖ 2.5% on goods in Schedule I (essential goods like milk products, honey, cereals, pulses, edible oils, medicines, fertilizers, soaps, agricultural machinery, affordable footwear and apparel, etc.)
- ❖ 9% on goods in Schedule II (processed foods, household products, industrial inputs)
- ❖ 20% on goods in Schedule III (luxury and sin goods)
- ❖ 1.5% on goods in Schedule IV (selected essential goods)
- ❖ 0.125% on goods in Schedule V (specified precious goods)
- ❖ 0.75% on goods in Schedule VI (special category goods)
- ❖ 14% on goods in Schedule VII (certain higher-taxed categories)

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010436/ENG/Notifications>*

### **Notification No. 10/2025-Central Tax (Rate), dated 17<sup>th</sup> September 2025**

This notification supersedes Notification No. 2/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017. It provides an updated and expanded list of goods exempted from Central GST effective from 22<sup>nd</sup> September 2025.

- ❖ Extensive exemptions on intra-State supplies of various goods with special focus on food items, agricultural produce, life-saving drugs, and healthcare products.
- ❖ Exemptions also cover many indigenous handmade musical instruments.
- ❖ Definitions and clarifications related to terms like “pre-packaged and labelled,” “unit container,” and the scope of exempted items are included.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010437/ENG/Notifications>*

### **Notification No. 11/2025-Central Tax (Rate), dated 17<sup>th</sup> September 2025**

This notification amends Notification No. 3/2017-Central Tax (Rate) related to GST rates on goods required for petroleum operations and coal bed methane projects.

- ❖ The GST rate on supplies for petroleum operations and coal bed methane projects has been revised from the earlier concessional rate of 12% to 18% effective from 22<sup>nd</sup> September 2025.

- ❖ This covers goods like drilling rigs, seismic survey equipment, vessels, well-head assemblies and oilfield chemicals, which will now attract the standard GST rate of 18% instead of 5% earlier.
- ❖ The change significantly increases indirect tax costs for oil and gas exploration projects and their contractors unless further reliefs are provided.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1010438/ENG/Notifications>

### **Notification No. 12/2025-Central Tax (Rate) dated 17<sup>th</sup> September 2025**

This notification seeks to amend Notification No. 8/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018 to simplify and rationalize GST rates, providing tax relief on essential and common-use goods while adjusting rates on luxury and sin goods. GST rate changes are effective from 22<sup>nd</sup> September 2025.

- ❖ Reduction of GST rates from 12% to 5% on various dairy and agricultural products like condensed milk, butter, ghee, cheese, dried fruits, diabetic foods, and select agricultural machinery.
- ❖ Reduction from 18% to 5% on sweetened malt, confectionery, chocolates, and ice cream.
- ❖ Some goods see rate increases: from 18% to 40%, 28% to 40%, and 5% or 12% to 18%. For example: tobacco products are now taxed at the rate of 40% instead of 28%.
- ❖ GST categorized into various rates like 2.5% on essential goods, 9% on processed foods and household products, 20% on luxury goods among others.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1010439/ENG/Notifications>

### **Notification No. 13/2025-Central Tax (Rate) dated 17<sup>th</sup> September 2025**

This notification amends Notification No. 21/2018-Central Tax (Rate) dated 26<sup>th</sup> July 2018, replacing the entire GST rate table for handicrafts and handmade items. Effective from 22<sup>nd</sup> September 2025, this notification prescribes a reduced GST rate of 5% on a wide array of handicraft items such as woodcraft, embroidery, coir, pottery, glassware, bamboo and cane crafts, paintings, and sculptures. Additionally, certain items like silver filigree work, handmade imitation jewelry, and natural seed/bead jewelry attract a concessional rate of 3% GST.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1010440/ENG/Notifications>

### **Notification No. 14/2025-Central Tax (Rate), dated 17<sup>th</sup> September 2025**

This notification addresses two main GST changes: (a) it notifies increased GST rates on bricks and related products, and (b) restricts provisional refunds for specific registered persons, effective 1<sup>st</sup> October 2025.

The notification prescribes a uniform 12% GST rate on various types of bricks, including fly ash bricks, building bricks, fossil bricks, and earthen/roofing tiles. This revision standardizes the tax treatment for these products and clarifies the relevant product codes and coverage. The rate change is effective from 22<sup>nd</sup> September 2025.

Starting 1<sup>st</sup> October 2025, a new category of registered persons will be ineligible for provisional refunds under Section 54(6) of the CGST Act, 2017. This includes:

- ❖ Persons who have not undergone Aadhaar authentication.

## Notification

- ❖ Suppliers of areca nuts, pan masala, tobacco, etc

Source: <https://taxinformation.cbic.gov.in/view-pdf/1010441/ENG/Notifications>

### Notification No. 15/2025-Central Tax (Rate), dated 17<sup>th</sup> September 2025

This notification revises GST rates for various services and introduces new compliance relief for small taxpayers.

- ❖ The notification amends the principal Notification 11/2017-CTR, updating GST rates on several service categories:
  - 18% GST Rate: Now applicable to transport services (except Indian railways container transport), multimodal transport, courier and postal services, local delivery through e-commerce operators, professional and business services, and manufacturing job work (previously 12%).
  - 5% GST Rate: Applies to tailoring, job work for food, textiles, printing educational materials, brick manufacturing, handicrafts, beauty, and cleaning services.
  - 1.5% GST Rate: New rate for job work on diamonds.
- ❖ The notification also tightens rules on input tax credit (ITC) claims with clear exceptions and illustrations to restrict improper ITC utilization.
- ❖ Specifies that for hotel accommodation, “premises” means the location from where the supply is made, effective 1<sup>st</sup> April 2025.
- ❖ Taxpayers with aggregate turnover up to ₹2 crore are exempt from filing the annual GST return for FY 2024-25 onwards, easing compliance for micro and small businesses.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1010453/ENG/Notifications>

### Notification No. 16/2025-Central Tax (Rate), dated 17<sup>th</sup> September 2025

This notification primarily implements two significant changes: (a) grants new GST exemptions for individual life and health insurance services, and (b) brings certain anti-profiteering provisions of the Finance Act, 2025 into force.

All individual life and health insurance services, including reinsurance thereof, have been granted GST exemption effective from 22<sup>nd</sup> September 2025. This is intended to provide relief to individuals and promote insurance penetration.

It also notifies that several anti-profiteering related clauses from the Finance Act, 2025 (notably section 121(ii)-(iii), and sections 122-124, 126-134) will come into force from 1<sup>st</sup> October 2025. These provisions aim to strengthen enforcement against businesses failing to pass on GST rate reductions to consumers.

Source: <https://taxinformation.cbic.gov.in/view-pdf/1010454/ENG/Notifications>

**Notification No. 17/2025-Central Tax (Rate), dated 17<sup>th</sup> September 2025**

This notification effectuate certain changes to the GST rate structure based on the recommendations of the 56<sup>th</sup> GST Council meeting. The main focus of this notification is the imposition of GST under the reverse charge mechanism (RCM) on local delivery services provided through e-commerce operators (ECOs).

- ❖ The notification imposes a reverse charge on e-commerce operators for local delivery services facilitated through their platform, effective from 22<sup>nd</sup> September 2025.
- ❖ Coverage of Services: Local delivery services provided by unregistered suppliers via ECOs will now be taxed at 18%, with the liability to pay GST shifting from the supplier to the e-commerce operator.
- ❖ The reverse charge does not apply if the service supplier is mandatorily required to register under Section 22(1) of the CGST Act, 2017 (i.e., suppliers crossing gross turnover threshold for mandatory GST registration).

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010455/ENG/Notifications>*

**Notification No. 13/2025-Central Tax, dated 17<sup>th</sup> September 2025**

This Notification by CBIC, introduces the Central Goods and Services Tax (Third Amendment) Rules, 2025, bringing amendments to various GST rules, forms, and procedures. The changes focus on valuation (especially for lottery and betting), refund processing, input tax credit, and appellate procedures, and are effective from 22<sup>nd</sup> September 2025 unless specified otherwise.

**Key Provisions and Amendments**

- ❖ The valuation multiplier for lottery, betting, gambling, and horse racing is raised from 128 to 140, making these supplies subject to higher tax valuation from 22<sup>nd</sup> September 2025.
- ❖ Rules for Input Service Distributor (ISD) now clearly specify applicability under both the CGST and IGST Acts. These apply retrospectively from 1<sup>st</sup> April 2025.
- ❖ Rule 91 is amended, and changes in provisional refund order formats and timelines are notified, effective 1<sup>st</sup> October 2025. New requirements for issuing or skipping provisional refunds have been set.
- ❖ Amendments in Rules 110, 110A, 111, and 113 introduce new formats for appeals to the Appellate Tribunal, including new forms (e.g., GST APL-02A for appeals, GST APL-04A for order summary).
- ❖ The annual return form for FY 2024-25 onward is revamped with additional ITC reporting rows and clear segregation by payment mode. The reconciliation statement (GSTR-9C) now adds new fields for supplies under section 9(5) and improved clarity on “payable” vs. “paid”.
- ❖ Several forms related to appeals (GST APL-02A, APL-04A, APL-05, APL-06, APL-07) are introduced or amended for improved process clarity.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010462/ENG/Notifications>*

## Notification

### Notification No. 14/2025-Central Tax, dated 17<sup>th</sup> September 2025

This notification by CBIC, restricts the grant of provisional refunds under Section 54(6) of the CGST Act to specific categories of taxpayers. The notification specifically bars certain high-risk or non-compliant taxpayers from receiving provisional GST refunds from 1<sup>st</sup> October 2025 onwards.

- ❖ Registered persons who have not completed Aadhaar authentication will not be eligible to receive provisional refunds under Section 54(6) of the CGST Act.
- ❖ Suppliers dealing in areca nuts, pan masala, tobacco and its substitutes, and essential oils are also barred from receiving provisional refunds, due to the higher risk of tax evasion and misuse in these sectors.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010464/ENG/Notifications>*

### Notification No. 15/2025-Central Tax, dated 17<sup>th</sup> September 2025

This notification by CBIC, exempts small taxpayers from filing the annual return (Form GSTR-9) under GST for the financial year 2024-25 onwards. The exemption applies specifically to registered persons whose aggregate turnover in any financial year does not exceed ₹2 crore.

- ❖ Registered taxpayers with aggregate turnover up to ₹2 crore are not required to file the GST annual return (GSTR-9) for FY 2024-25 and future years.
- ❖ The exemption covers all such small taxpayers irrespective of whether they are regular or composition taxpayers, as long as they fit the turnover criterion.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010465/ENG/Notifications>*

### Notification 16/2025-Central Tax dated 17<sup>th</sup> September 2025

This notification by CBIC restricts provisional GST refunds for certain categories, including non-Aadhaar-authenticated taxpayers and those dealing in areca nuts, pan masala, and tobacco, from 1<sup>st</sup> October 2025, aiming to curb misuse of refund procedures. Notification 15/2025-Central Tax exempts small taxpayers with annual turnover not exceeding ₹2 crore from filing the annual return (GSTR-9) for FY 2024-25 onwards, reducing compliance burden for small businesses. Notification 16/2025-Central Tax brings into force key provisions of the Finance Act, 2025 with effect from 1<sup>st</sup> October 2025, introducing stricter input tax credit timelines, strengthened anti-evasion measures, and expanded compliance and penalty norms to improve GST discipline and integrity.

*Source: <https://taxinformation.cbic.gov.in/view-pdf/1010466/ENG/Notifications>*

## COMPLIANCE CALENDAR

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

## ***Compliance Calendar***

\*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 IN NEWS

### **GST reform a timely stimulus, may pave way for further RBI easing, say economists**

Experts believe the GST reform will act as a cushion against tariff-related uncertainties, and should the US levies ease, the combined tailwind along with Centre's fiscal support and easier monetary conditions could lift confidence across manufacturing supply chains.

The major reduction in the Goods and Services Tax (GST) rates announced on September 3 may boost the domestic demand and partly offset the drag from Trump's tariffs, while giving the Reserve Bank of India (RBI) more flexibility to extend its easing cycle in FY26, economists have said.

Aditi Nayar, chief economist at ICRA said lower indirect levies should boost consumer demand and improve sentiment for manufacturers. "The positive implications for domestic activity will help offset a portion of the negative impact of evolving US tariffs and penalties on GDP growth."

That said, Nayar cautioned that the Centre and states will "have to make up forgone revenue through other channels or expenditure rationalisation." She added that the tax reform could encourage fresh private capex in consumption-oriented industries. ICRA is holding on to its FY26 growth projection at 6.5 percent, though Nayar said any prolonged tariff escalation may warrant a review.

On September 3, the Centre cut the goods and services tax on small cars, televisions, air conditioners, textiles and a range of household goods, with effect from September 22 in a major rate overhaul ahead of the festive season.

*Source: <https://www.moneycontrol.com/news/business/banks/gst-reform-a-timely-stimulus-may-pave-way-for-further-rbi-easing-say-economists-13520932.html>*

### **GST relief on health premiums may nudge insurers, companies to revisit India Inc's employee benefits**

With the GST Council continuing to levy 18 percent tax on group health policies, employers may scale back group coverage and shift toward allowances for individual insurance coverage plans.

The GST Council's move to exempt individual health insurance premiums while continuing to levy 18 percent tax on group policies may alter the dynamics of corporate health coverage, employee benefits, and insurer strategies, experts have said.

Starting September 22, 2025, individual health and life insurance premiums will attract nil GST, as compared to 18 percent earlier. In contrast, group health and life insurance policies continue to be taxed at 18 percent, creating a significant cost difference between retail and corporate products.

*Source: <https://www.moneycontrol.com/banking/gst-relief-on-health-premiums-may-nudge-insurers-companies-to-revisit-india-inc-s-employee-benefits-article-13520473.html>*

## ***GST in News***

### **GST 2.0 rings in positive changes, but businesses have to work fast to be ready for the new structure**

The overarching aim is to boost consumption with a reduction in rates across a slew of products. Industries such as FMCG may have to grapple with an inverted duty structure but measures to speed up refunds will help

GST Council in its 56<sup>th</sup> meeting has recommended significant next-generation reforms for India Inc and consumers. The proposal focuses on rate rationalization, structural reforms and ease of living. The changes proposed in key sectors such as education, health, FMCG, automobile, cement, renewable energy, fertilizer etc., are with an aim to boost domestic consumption.

*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 revamp promises monthly savings for households, cheaper cars ahead**

The GST Council's new framework, with reduced rates on essentials and revised auto levies, is set to boost household savings and make cars cheaper.

The rationalisation of the Goods and Services Tax (GST) is expected to bring in a sharp rise in savings for the common man.

On September 3, the 56<sup>th</sup> GST Council, chaired by Finance Minister Nirmala Sitharaman, announced the revised GST framework, approving two slabs: five percent and 18 percent, along with a sin tax of 40 percent.

*Source: <https://www.moneycontrol.com/news/business/markets/gst-revamp-promises-monthly-savings-for-households-cheaper-cars-ahead-13522720.html>*

## GST QUIZ

**1. Which previous notification was superseded by Notification No. 9/2025-Central Tax (Rate), dated 17<sup>th</sup> September 2025?**

- (a) Notification No. 1/2017-Central Tax (Rate)
- (b) Notification No. 10/2025-Central Tax (Rate)
- (c) Notification No. 5/2021-Central Tax (Rate)
- (d) Notification No. 6/2019-Central Tax (Rate)

**2. Which of the following new provisions regarding appellate procedures is introduced by the CGST (Third Amendment) Rules, 2025?**

- (a) Introduction of FORM GST APL-02A dividing appeal process into Part A and Part B, and allowing a Single Member Bench for appeals without questions of law
- (b) Removal of all appellate fees for appeals filed on or after 22<sup>nd</sup> September 2025
- (c) Mandating all appeals to be heard by a three-member bench irrespective of the matter involved
- (d) Eliminating the requirement for order summaries in appellate decisions

**3. Notification No. 9/2025-Central Tax (Rate) amended which aspect of the GST law regarding rate applicability?**

- (a) Place of Supply rules
- (b) Central Tax rates for specified goods
- (c) Registration procedure for dealers
- (d) Input Tax Credit restrictions

**4. Which category of registered persons is specifically barred from receiving provisional refunds under Section 54(6) of the CGST Act starting 1<sup>st</sup> October 2025?**

- (a) Suppliers of all agricultural products
- (b) Registered persons who have not completed Aadhaar authentication
- (c) Taxpayers with turnover less than Rs. 5 crore
- (d) Exporters of zero-rated supplies

**5. According to the notification, which among the following sectors is NOT barred from receiving provisional GST refunds due to high risk of tax evasion?**

- (a) Suppliers of pan masala
- (b) Suppliers of essential oils
- (c) Suppliers of areca nuts
- (d) Suppliers of pharmaceuticals

Ans: 1. (A), 2. (B), 3. (B), 4. (D), 5. (A)







## Motto

सत्यं वद। धर्मं चर।  
इपदवक तेद त्पुते. डोवेद by तेद लव.

## Vision

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

## Mission

"To develop high calibre professionals  
facilitating good corporate governance"



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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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