

GST NEWSLETTER



GST Council Secretariat, New Delhi

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Goods and Services Tax Council





MESSAGE

Reflecting the Central Government's commitment to a transparent and facilitative tax framework, Instruction No. 04/2025-GST has been issued to ensure timely resolution of grievances during the GST registration process. Applicants with Application Reference Numbers (ARN) under Central jurisdiction can escalate issues regarding queries raised contrary to Instruction No. 03/2025 or application rejections, directly to the jurisdictional Chief Commissioner. All CGST Zones have been tasked to implement this mechanism promptly by publicizing a dedicated email ID, ensuring swift redressal, and submitting regular updates to the Board through DGGST. Valid queries will thus be addressed appropriately, enhancing taxpayer trust and transparency.

Eligible taxpayers under the GST Amnesty Scheme (Section 128A) are required to upload a screenshot of the appeal case folder reflecting the status as 'Appeal withdrawn', either while filing waiver application or in the already filed waiver application. The invoice-wise reporting functionality in Form GSTR-7, effective from April 2025, will be deployed soon as its development and testing are underway. Also, in response to taxpayer representations, Table 3.2 of Form GSTR-3B will remain editable for now to ease return filing until further review. These measures are part of ongoing efforts to enhance the ease of compliance and support taxpayers effectively.

The refund filing for deemed exports, export of services/supplies to SEZ units or developer with payment of tax is simplified by removing the requirement to select specific tax periods. Refund claims are now invoice-based filing, and taxpayers shall file all due returns before applying. These changes streamline refund claims and improve compliance.

On the revenue front, gross GST collections for May, 2025 reached ₹2.01 lakh crore, growing 16.4% year-on-year, while net revenues increased by 20.4% to ₹1.74 lakh crore, reflecting improved compliance and administrative efficiency.

Warm Regards


Pankaj Kumar Singh,
Additional Secretary

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➡ **Instruction No. 04/2025-GST dated 02.05.2025 regarding grievance redressal mechanism for processing of application for GST registration**

The Central Board of Indirect Taxes and Customs (CBIC) has issued the said Instruction in reference to Instruction No. 03/2025 dated 17.04.2025 which was regarding the processing of GST registration applications. It states that in cases where an applicant, whose Application Reference Number (ARN) has been assigned to Central jurisdiction, has a grievance regarding any query raised in contravention of the said instructions, regarding grounds of rejection of application etc., the following grievance redressal mechanism has been prescribed:

1. The Principal Chief Commissioner/Chief Commissioner of CGST Zones may publicize an email address on which the applicants can raise their grievances.
2. Applicants may send their grievances mentioning the ARN, jurisdiction (Centre/State), and a brief description of the issue.
3. If the grievance pertains to a State jurisdiction, the office of the Principal Chief Commissioner/Chief Commissioner shall forward the grievance to the concerned State jurisdiction and endorse a copy to the GST Council Secretariat.
4. The Principal Chief Commissioner/Chief Commissioner to ensure timely resolution of grievances and intimate the applicant of the same. Where queries raised by the officer are found to be proper, the applicant may be suitably advised.
5. A monthly report on the status of grievance redressal is to be submitted by the Principal Chief Commissioner/Chief Commissioner to the DGGST, who will compile the information to place it before the Board.

➡ **Instruction No. 05/2025-GST dated 02.05.2025 regarding timely production of records/information for audit**

The Central Board of Indirect Taxes and Customs (CBIC) has issued the said Instruction in light of Audit Report No. 7 of 2024, Department of Revenue (Indirect Taxes–Goods and Services Tax) wherein the Comptroller and Auditor General of India (C&AG) has highlighted instances of non-production/partial production of records to the C&AG Audit teams for carrying out their statutory duties. The matter has been repeatedly raised by the C&AG in various Exit Conferences held with the Ministry.

Referring to Article 149 of the Constitution of India, which empowers the C&AG to conduct audits of government accounts, PSUs and other entities funded or controlled by the Central or State Governments, CBIC has emphasized that it is imperative for field formations to provide all records/information available with them or required to be maintained by them.

CBIC has instructed to ensure that officers under their jurisdiction promptly provide all records and information available or maintained by them to C&AG audit teams. In cases where the required documents are with taxpayers, jurisdictional officers have been advised to request the documents from the taxpayers and carry out necessary follow-ups to ensure timely submission.

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

GSTN vide this advisory has informed the taxpayers about the following developments in Table 3.2 of GSTR-3B:

1. As per the earlier advisory dated April 11, 2025, it was communicated that the auto-populated values in Table 3.2 of Form GSTR-3B would be made non-editable starting from the April 2025 tax period (i.e., for the return to be filed in May 2025).
2. However, GSTN has received several representations and grievances from taxpayers regarding this change. These concerns are currently being examined and will be suitably addressed in due course.
3. In the interest of taxpayer convenience and to facilitate smooth filing, it has been decided that Table 3.2 shall remain editable for the time being. Taxpayers are advised to report or amend the auto populated entries, if required and furnish their returns accurately, ensuring the correctness of the disclosed information.
4. Taxpayers will be duly informed through a separate communication once the proposed changes are implemented on the GST Portal.

[Portal update on 16.05.2025](#)

➡ Advisory on Appeal withdrawal with respect to Waiver scheme

GSTN vide this advisory has informed the taxpayers that in the GST system, when Withdrawal application (APL 01W) for appeal is filed before issuance of final acknowledgment (APL 02) by the Appellate authority, then the system automatically withdraws the Appeal application (APL 01). In such cases, the status of the appeal application will automatically change from “Appeal submitted” to “Appeal withdrawn”.

However, if withdrawal application is filed after issuance of final acknowledgment, then the withdrawal of such appeal is subjected to the approval of the Appellate authority. Once the Appellate authority approves the withdrawal application, the status of the Appeal application changes from “Appeal submitted” to “Appeal withdrawn”.

Waiver scheme under Section 128A mandates that any appeal against the requisite demand order should not remain pending with Appellate authority. In both the above-mentioned cases, the status of the Appeal application is changed to “Appeal Withdrawn” which essentially fulfilled the requirement. While filing waiver application or in the already filed waiver application, taxpayers need to upload the screenshot of the appeal case folder showing status as “Appeal withdrawn”.

[Portal update on 14.05.2025](#)

➡ Updates in Refund Filing Process for Recipients of Deemed Export

GSTN has informed the taxpayers following changes in the refund filing process under the category "On account of Refund by Recipient of deemed export":

Refund applications under this category is no longer need to be filed in chronological order of Tax Period which means Taxpayers are not required to select "From Period" and "To Period" while filing refund application. Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.

Under the aforesaid category, the table "Amount Eligible for Refund" has been modified. The columns of the revised table are explained hereunder:

- a. Col. 1: Auto-populates the balance in the Electronic Credit Ledger (ECL) at the time of application.
- b. Col. 2: Reflects Net ITC of Deemed Exports and the amount will be auto-populated as per invoices uploaded in Statement 5B.
- c. Col. 3: Reflects the sum of the amount of ITC claimed under all major Heads (IGST/CGST/SGST/UT) as per the invoices uploaded by the taxpayer in Statement 5B and shall be downward editable.
- d. Col. 4: In this column, maximum amount of ITC which is available for refund claim will be auto populated. It will be auto-calculated based on the order of debit specified in Circular No. 125/44/2019-GST dated 18.11.2019.
- e. Col. 5: This column reflects the difference between the total amount of claimed ITC and the total amount of ITC available in Electronic credit Ledger under various major Heads.

Functionality has been improved to maximize the amount of refund a taxpayer can claim in terms of uploaded invoices, irrespective of the fact that sufficient balance is available in the respective Head of electronic credit ledger or not. Here, the total amount of claim under various Heads (IGST, CGST,SGST) will be compared with total amount of ITC available under various Heads in electronic credit ledger.

The taxpayers are advised to note these changes and if any problem is faced while filing of refund application, grievance may be raised in GST portal.

<https://selfservice.gstsystem.in/ReportIssue.aspx>

The detailed guidelines are available at the link provided below:

[Portal update on 08.05.2025](#)

➡ **Updates in Refund Filing Process for various refund categories**

GSTN has informed the taxpayers regarding the important changes in the refund filing process under the following categories:

- (a) Export of Services with payment of tax
- (b) Supplies made to SEZ Unit/SEZ Developer with payment of tax

(c) On account of Refund by Supplier of Deemed export

For the above refund categories, the requirement to select a specific tax period ('From' and 'To') while filing refund applications has been removed. The taxpayers can now directly proceed with selecting the refund category as above and clicking on "Create Refund Application." Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.

The said refund categories are changed from 'Tax Period based filing' to 'Invoice based filing'. The taxpayers can upload eligible invoices and claim refund in the following statements:

(a) Export of Services with payment of Tax (Statement 2)

(b) SEZ Supplies with payment of Tax (Statement 4)

(c) In case of Deemed Exports, the application by Supplier (Statement 5B)

The invoices once uploaded with a refund application will be locked for any further amendment and will not be available for any subsequent refund claims. The said invoices will be unlocked only if the refund application is withdrawn or a deficiency memo is issued.

[Portal update on 08.05.2025](#)

➡ **Invoice-wise Reporting Functionality in Form GSTR-7 on portal**

Vide Notification No. 09/2025 – Central Tax dated 11.02.2025, Form GSTR-7 has been amended to capture invoice-wise reporting with effect from 01.04.2025 i.e. the return period for April 2025 onwards.

In this regard it is informed that development and testing of the same is underway, the implementation of invoice-wise reporting in Form GSTR-7 in GST portal will be deployed on portal soon. Thus, the enhanced functionality shall be deployed shortly, and users will be duly informed once the changes are made live on the portal.

[Portal update on 06.05.2025](#)

➡ **Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Sikkim**

GSTN vide this advisory has informed the taxpayers about the recent developments concerning the application process of the GST registration. They have listed some key points to be kept in mind during the registration process.

The above-said functionality has been developed by GSTN. It has been rolled out in Sikkim on 01.05.2025. 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. The detailed guidelines are available at the link provided below.

[Portal update on 01.05.2025](#)

➡ Reporting of HSN codes in Table 12 and list of documents in table 13 of GSTR-1/1A

Vide Notification No. 78/2020 – Central Tax dated 15.10.2020, it is mandatory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in table-12 of GSTR-1 on the basis of Aggregate Annual Turnover (AATO) in the preceding Financial Year. To facilitate the taxpayers, these changes are being implemented in a phase-wise manner on GST Portal wherein Phase 2 was implemented on GST Portal effective from 01.11.2022.

In continuation of the phase wise implementation, Phase-3 of reporting of HSN codes in Table 12 of GSTR-1 & 1A shall be implemented from May, 2025 return period. Further, table 13 of GSTR-1/1A is also being made mandatory for the taxpayers from the said tax period.

[Portal update on 01.05.2025](#)

➡ Gross and Net GST revenue collections for the month of April, 2025

Gross and Net GST revenue collections for the month of April, 2025 and the same is given below.

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

[Portal update on 01.05.2025](#)

Best Practices/Outreach Programmes across India

➡ J&K State Taxes Dept. Engages Kashmir Trader Fraternity in a GST Interactive Session



The J&K State Taxes Department held a GST interaction meeting with the Kashmir Trader Fraternity, chaired by Sh. P.K. Bhat, Commissioner of State Taxes and Sh. Parveez Ahmad Raina, Additional Commissioner of States Taxes. Traders raised key concerns including GST compliance burden, technical glitches on the portal, delayed ITC, and need for awareness initiatives. Sector-specific relief was also sought. Officials assured steps to streamline compliance, strengthen portal functionality, and enhance communication. The session ended with a commitment to regular engagement and fostering a trader-friendly tax environment.

➡ Special GST Registration Drives by CGST Delhi North and East Commissionerates

The CGST Delhi North Commissionerate conducted a two-day special registration drive in the key commercial hubs of Karol Bagh and Chandni Chowk to bring GST services closer to

traders. Inaugurated by Shri Rajesh Sodhi, Principal Chief Commissioner, CGST Delhi North, the drive featured dedicated registration kiosks and direct engagement with the business community to resolve queries and provide hands-on assistance.



Earlier, CGST Delhi East Commissionerate had launched a similar campaign in March, during which over 2,000 queries were addressed and more than 100 fresh GST registration applications were generated.



These outreach initiatives by CGST Delhi Zone aim to enhance taxpayer experience, encourage voluntary compliance, and ensure that businesses, especially small and medium enterprises, are seamlessly integrated into the formal tax ecosystem.

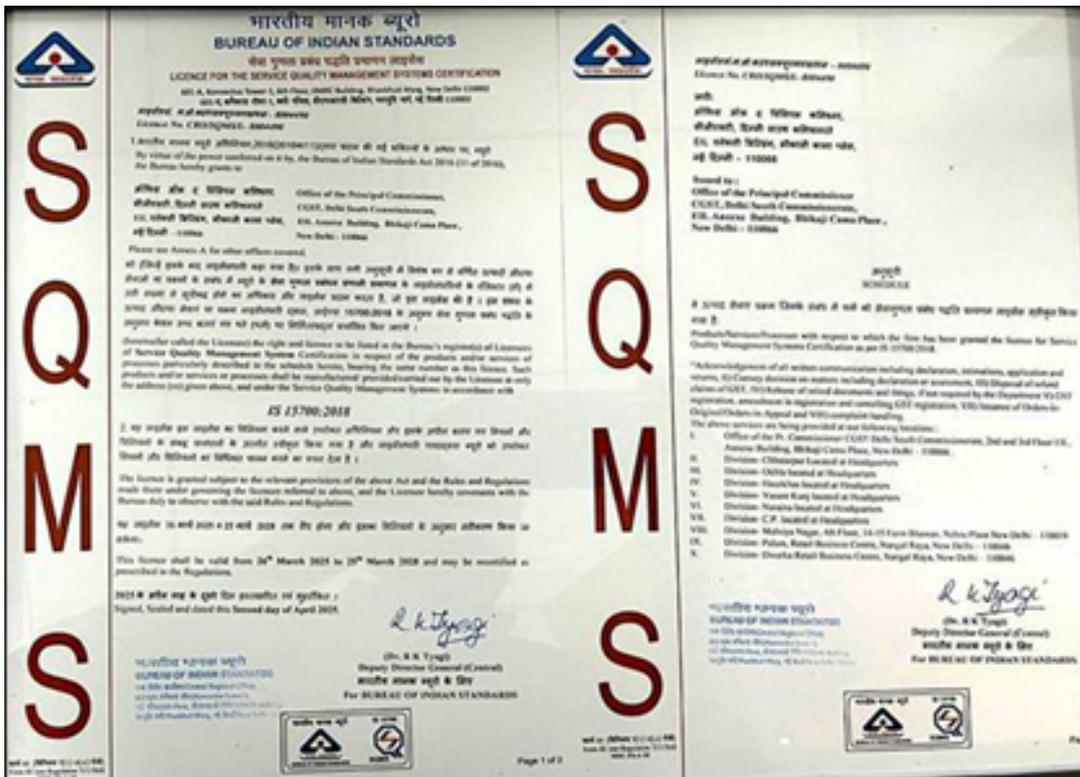
➡ Grievance Redressal Committee Meeting Held in Madhya Pradesh

The Grievance Redressal Committee–M.P. convened on 27.05.2025 at GST Bhawan, Manik Bagh, Indore. The meeting saw active participation from representatives of Trade Associations and Tax Professionals, during which key taxpayer grievances were discussed and effectively redressed.



➡ **CGST Delhi South Commissionerate awarded BIS IS 15700:2018 Certification for Excellence in Public Service Delivery**

The Central Goods and Services Tax (CGST) Delhi South Commissionerate has been awarded the Bureau of Indian Standards (BIS) IS 15700:2018 certification, recognising its commitment to excellence in public service delivery.



This certification acknowledges the Delhi South Commissionerate's adherence to the highest standards of service quality, transparency, and efficiency in its operations. IS 15700:2018 sets the benchmark for public service organisations, emphasising the importance of customer satisfaction, legal compliance, and continuous improvement in service processes.

The CGST Delhi South Commissionerate remains steadfast in its mission to provide seamless and efficient services to taxpayers, aligning with the Government's vision of a transparent and citizen-centric administration.

Source: PIB Release dated 16.05.2025

Congratulations



In the Picture above (Right to Left): Dr. Shaifali G. Singh, Director; Sh. Anil Kumar, Dy. Secretary; Sh. Vineet Kumar, Supt.; Sh. Anil Kumar Moria, Under Secretary; Ms. Reshma R. Kurup, Under Secretary; Sh. Anand Kumar, Inspector; Sh. Sandeep Kumar, Supt.; Sh. Karan Arora, ASO

We extend our heartfelt congratulations to Ms. Reshma R. Kurup, IRS (C&IT:2015) on her promotion as Joint Commissioner. She has been a valuable asset to our office with her dedication and expertise. We wish her continued success as she joins DGPM, New Delhi.

Welcome



In the Picture above: Sh. Pankaj Kumar Singh, Additional Secretary welcoming Ms. Smita Roy, Deputy Secretary, GSTCS

We extend a warm welcome to Ms. Smita Roy, IRS (C&IT:2015), on her joining our office as Deputy Secretary. She previously served as Under Secretary in the Tax Research Unit (TRU). We are confident that her experience will add significant value and depth to the work of our office.

➡ ***Sine Qua Non***

The Latin phrase sine qua non means “without which not” and refers to something absolutely essential or indispensable. In legal context, particularly in tort and criminal law, it is used to establish causation—whether a specific harm would not have occurred but for a particular act or omission. This is also known as the “but for” test. For example, if a person leaves their car keys in the ignition and a child uses the car to cause damage, then leaving the keys becomes the sine qua non of the harm caused.

However, this test has limitations. It may not apply where an intervening act breaks the chain of causation, or where the act is too remote. In such cases, courts may instead apply the “proximate cause” or “substantial factor” test. Thus, while sine qua non is crucial for causation, it is not always sufficient for liability.

In *Yunis @ Kariya vs the State of Madhya Pradesh* [AIR 2003 SC 539], the Hon’ble Supreme Court held that ‘In the present case, the illegal acts of the accused persons have resulted in the death of a young boy of 18 years. Where the ocular evidence is very clear and convincing and the role of the accused person in the crime stands clearly established, the formulation of motive is not a sine qua non for proving the prosecution case.’ In *Donaldson India Filters Systems v. Deputy Commissioner of Income Tax (MANU/DE/0120/2015)*, the Court held that the “gathering or availability of tangible material” was a sine qua non—an essential precondition—for reopening an assessment under Section 147 of the Income Tax Act. Since the reassessment was initiated without any new material, the essential jurisdictional foundation (sine qua non) for invoking Section 147 was absent. As a result, the court concluded that the reassessment proceedings amounted to an impermissible change of opinion, and were therefore without jurisdiction.

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