

# GST NEWSLETTER



## GST Council Secretariat, New Delhi

Issue-75, June, 2025



## Goods and Services Tax Council







## MESSAGE

As the Goods and Services Tax (GST) completes eight years, it's a moment to reflect on its transformative impact on India's economic landscape. Introduced in 2017, GST unified a fragmented tax system, simplifying compliance and fostering a seamless national market. In the fiscal year 2024–25, gross GST collections reached a record ₹22.08 lakh crore, marking a year-on-year growth of 9.4%, while active taxpayer registrations crossed 1.51 crore—reflecting growing formalisation and trust in the tax system.

The past year has been marked by significant digital and structural improvements. Multi-factor authentication was introduced to ensure enhanced security, and the e-invoicing reporting window of 30 days was extended for businesses with turnover above ₹10 crore. Biometric-based Aadhaar authentication and document verification was rolled out for new registrations, further strengthening the registration process. Key compliance tools such as the Invoice Management System (IMS) and GSTR-1A were introduced to improve invoice reconciliation and return accuracy. The Government also conducted nationwide drives against fake ITC claims and suspicious GST registrations, reinforcing its commitment to revenue integrity. Amnesty schemes and procedural simplifications were introduced to support taxpayers in resolving legacy issues.

Looking ahead, GST enters its ninth year with a clear focus on deepening reforms—rationalising rate structures, simplifying compliance further, and leveraging technology to improve taxpayer experience. As captured in a recently published survey indicated that 85% of businesses had a positive experience with GST, a testament to the system's growing maturity. Aligned with this year's theme—"GST: Simplifying Taxes; Empowering Citizens"—the journey continues to evolve, guided by industry engagement, greater collaboration between the Centre and States and an unwavering focus on building a more transparent, efficient, and inclusive tax ecosystem.

*Warm Regards*

  
Pankaj Kumar Singh,  
Additional Secretary

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### Record Gross GST collection in 2024–25; Survey finds 85% industry approval

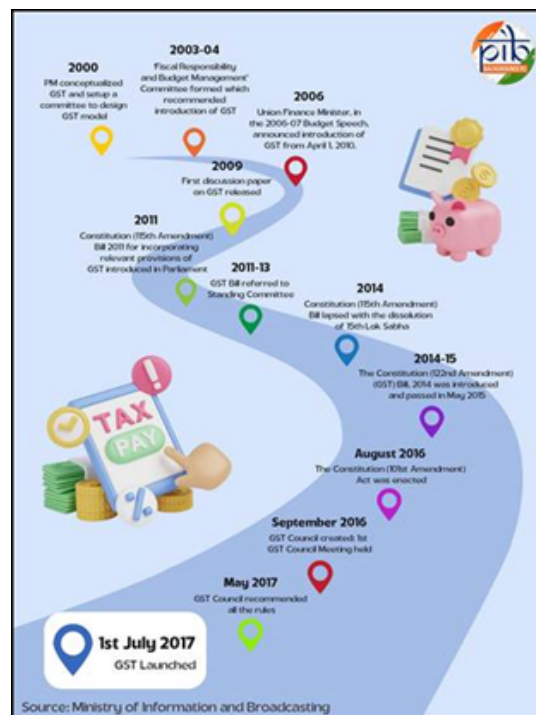
#### Introduction

On 1 July 2025, the Goods and Services Tax (GST) will complete eight years since its rollout. Introduced in 2017 as a major step towards economic integration, GST replaced a maze of indirect taxes with a single, unified system. It made tax compliance easier, reduced costs for businesses, and allowed goods to move freely across states. By improving transparency and efficiency, GST helped lay the foundation for a stronger, more integrated economy.

Prime Minister Narendra Modi had called it “a path-breaking legislation for New India.” Eight years on, the numbers speak for themselves. In 2024–25, gross GST collections hit a record ₹22.08 lakh crore, marking a year-on-year growth of 9.4 per cent. This rise reflects the growing formalisation of the economy and improved tax compliance.

A recent report by Deloitte titled GST@8 described the past year as a blockbuster for GST. It credited the Government’s timely reforms, clear guidance to taxpayers, and steady upgrades on the GST portal as key reasons behind this success. These measures not only improved ease of doing business but also strengthened the tax base.

#### Journey of GST



#### Structure and Key Features of the GST System

GST rates in India are determined by the GST Council, which includes representatives from the Union and State or Union Territory governments. The current GST structure consists of four main rate slabs: 5 percent, 12 percent, 18 percent and 28 percent. These rates apply to most goods and services across the country.



In addition to the main slabs, there are three special rates: 3 percent on gold, silver, diamond and jewellery, 1.5 percent on cut and polished diamonds and 0.25 percent on rough diamonds. A GST Compensation Cess is also levied on select goods such as tobacco products, aerated drinks and motor vehicles at varying rates. This cess is used to compensate states for any revenue loss resulting from the transition to the GST system.

### **Key features of GST are:**

- **One Nation, One Tax:** GST brought together a wide range of indirect taxes under one umbrella. It replaced levies like excise duty, service tax, VAT and others. This helped remove the cascading effect of taxes and brought consistency in the tax system across the country.
- **Dual Structure:** The GST system is designed with a dual model. It includes Central GST (CGST) and State GST (SGST) for transactions within a state. For trade between states, Integrated GST (IGST) applies.
- **Destination-Based Tax:** GST is charged at the point of consumption rather than origin. This ensures a smooth flow of tax credit across the supply chain and lowers the overall tax burden on the final consumer.
- **Input Tax Credit (ITC):** Businesses can claim credit for taxes paid on inputs. This prevents tax on tax and reduces costs across the production and distribution chain.
- **Threshold Exemption:** Small businesses with turnover below a certain limit are exempt from GST. This makes compliance easier and protects micro enterprises from excessive paperwork.
- **Composition Scheme:** This scheme is meant for small taxpayers with a turnover below a set limit. It allows them to pay GST at a fixed rate on their turnover. The scheme involves less documentation and simpler returns.
- **Online Compliance:** All GST processes including registration, return filing and payments are done through the GSTN portal. This digital approach improves efficiency and ease of doing business.
- **Sector-Specific Exemptions:** Sectors such as healthcare and education are either exempt or taxed at lower rates. This keeps essential services within reach for all.
- **Account Settlement:** GST ensures smooth sharing of revenues between the Centre and States. Credit transfers are done seamlessly to maintain fiscal balance and cooperation.

### **Benefits of GST**

Eight years on, GST continues to make everyday business easier and fairer. From helping small firms breathe easier to making groceries cheaper for families, the reform has left its mark. It has also unclogged highways and made supply chains faster. Here's a look at how GST is helping MSMEs, benefiting consumers and reshaping logistics across the country.

## Support for MSMEs

GST has brought major relief to micro, small and medium enterprises. Earlier, thresholds under VAT and other state taxes were very low, making compliance difficult for small businesses. GST changed this by setting a higher exemption limit. Initially fixed at ₹20 lakh, the threshold for goods was later raised to ₹40 lakh, giving breathing space to many small traders and manufacturers.

To ease the burden further, GST introduced a composition scheme. This allows small businesses to pay tax at a fixed rate on their turnover, with minimal paperwork. The scheme covers goods up to ₹1.5 crore and services up to ₹50 lakh in annual turnover.

GST has also opened doors for easier access to credit. Trade Receivables Discounting System (TReDS) is a platform for financing/discounting of trade receivables of Micro, Small and Medium Enterprises. On these platforms, the financing of Factoring Units (FUs) helps in improving the access to finance by MSMEs. As informed by SIDBI, as on May, 2024, four digital platforms have been authorized to carry TReDS operations in the country. There are more than 5,000 buyers and over 53 Banks/13 NBFC registered as financiers.

Other notable initiatives for MSMEs include:

- A composition scheme has been introduced for service providers with turnover up to ₹50 lakh. They can pay tax at a flat rate of 6 per cent and file annual returns with quarterly tax payments.
- Small taxpayers with turnover up to ₹5 crore can now file returns every quarter instead of monthly. This has made compliance easier and helped them focus more on their businesses.
- Taxpayers can now file NIL returns for GSTR-3B through SMS. This service is also available for GSTR-1 and CMP-08, making return filing faster and simpler.

## Benefits to Consumers

GST is a consumer-friendly reform. It places the end-user at the centre of the tax system. With the removal of multiple taxes and improved compliance, the average tax rates have come down. The number of registered taxpayers has grown from 60 lakh to around 1.51 crore. This has expanded the tax base and allowed the Government to lower rates on many essential items.

Goods like cereals, edible oils, sugar, snacks and sweets now carry lower tax rates. A study by the Finance Ministry noted that GST helped households save at least four per cent on monthly expenses in total. Consumers now spend less on daily necessities.

## Boost to the Logistics Sector

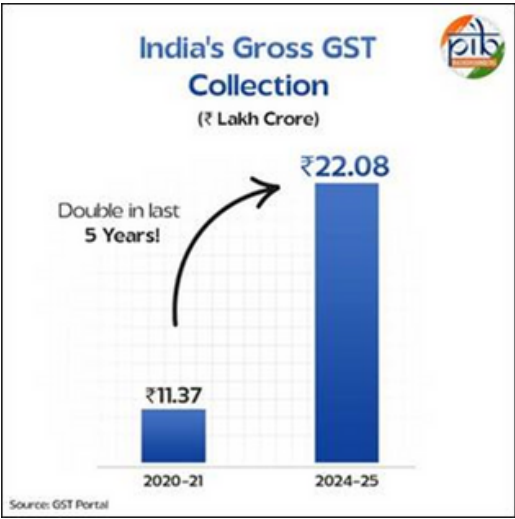
GST has transformed the logistics industry. Long queues of trucks at state borders and corruption-prone checkpoints have become a thing of the past. Goods now move faster and more freely across state lines.

Transport time has improved by over 33 per cent, according to several studies. Companies have cut down on fuel costs, and major highways are less congested. Earlier, firms had to maintain separate warehouses in every state due to varied tax laws. With GST, this is no longer needed. It has allowed businesses to build smarter and more centralised supply chains.

**Achievements Under GST**

Since its rollout, the Goods and Services Tax has shown strong growth in revenue collection and tax base expansion. It has steadily strengthened India’s fiscal position and made indirect taxation more efficient and transparent.

In 2024–25, GST recorded its highest-ever gross collection of ₹22.08 lakh crore, reflecting a year-on-year growth of 9.4 percent. The average monthly collection stood at ₹1.84 lakh crore.



In 2020–21, the total collection was ₹11.37 lakh crore, with a monthly average of ₹95,000 crore. The following year, it rose to ₹14.83 lakh crore, and then to ₹18.08 lakh crore in 2022–23. In 2023–24, GST collections reached ₹20.18 lakh crore, showing consistent growth in compliance and economic activity.



The number of active taxpayers has also seen a sharp rise. As of 30 April 2025, there are over 1.51 crore active GST registrations.



## The GST Council

The GST Council is the key decision-making body responsible for shaping and guiding the implementation of the Goods and Services Tax in India. It was constituted as per Article 279A of the Constitution following the passage of the 122nd Constitutional Amendment Bill by Parliament and its ratification by more than 15 states. The Amendment received Presidential assent on 8 September 2016, and the Council was formally set up shortly thereafter.

The GST Council consists of the following members:

- The Union Finance Minister (Chairperson)
- The Union Minister of State in charge of Revenue or Finance
- The Minister in charge of Finance or Taxation, or any other Minister nominated by each State Government
- Any person nominated by the Governor of the State where there is a proclamation of emergency under Article 356 of the Constitution

Since its formation, the Council has held 55 meetings and played a vital role in the evolution of the GST regime. It has taken several major decisions to simplify the system, ease compliance, and support economic growth.

Some of the notable decisions include:

- Introduction of e-Way Bills to monitor goods movement and reduce tax evasion. These were later integrated with e-Invoicing and return filing systems.
- Rate relief for the real estate sector, including a reduction in GST on under-construction affordable housing from 8 percent to 1 percent.
- Approval of e-Invoicing for B2B transactions, now mandatory for firms with an annual turnover of ₹5 crore or more.
- Promotion of green mobility through a rate cut on electric vehicles from 12 percent to 5 percent and GST exemption on larger electric buses.
- Launch of the QRMP scheme to ease compliance for small businesses by allowing quarterly return filing with monthly payments.
- COVID-19 relief measures, including rationalisation of GST on medical supplies and essential goods.
- Simplified GST returns, auto-populated data, and the introduction of dynamic QR codes for easier digital payments.
- Significant rate rationalisation, reducing the number of items under the highest tax slab from 227 to just 35.

- Trade facilitation measures, including formula changes for refunds and additional modes for tax payment.
- Creation of GST Appellate Tribunals to ensure quicker resolution of disputes, with the Principal Bench in New Delhi and State Benches as required.
- Amnesty scheme for appeals, giving taxpayers a chance to file delayed appeals against demand orders.
- Pilot launch of B2C e-Invoicing and phased rollout of Aadhaar-based biometric authentication for applicants
- Clarification on GST for vouchers, stating they are neither goods nor services, and simplifying related provisions.
- Full GST exemption on gene therapy and recommendation for a legal framework for the new Invoice Management System.

### **Industry Insights from Deloitte's GST@8 Survey**

The GST@8 report by Deloitte provides valuable insights into how Indian businesses perceive the Goods and Services Tax after eight years of its implementation. The findings are based on an extensive online survey conducted with top-ranking leaders across industries, including Chief Executive Officers (CEOs), Chief Financial Officers (CFOs), Chief Operating Officers (COOs), Chief Information Officers (CIOs), and other C-suite and C-1 level executives.

The survey included 34 targeted questions on various aspects of GST implementation and reform. It received 963 responses from eight key industries, using a mix of multiple select, single select, ranking, and open-ended questions. The feedback captured both quantitative metrics and qualitative insights, offering a comprehensive view of how the GST regime has evolved.

### **Key Highlights:**

85% of respondents reported a positive experience with GST. This marks the fourth year in a row where sentiment has improved. Businesses continue to express growing confidence in the tax system and its long-term stability.

Respondents attributed their positive outlook to several key improvements:

- Simplified and more transparent tax processes
- Seamless Input Tax Credit flow, which helped reduce the overall tax burden
- Elimination of legacy taxes and state-level check posts
- Widespread use of digital platforms and technology-driven compliance
- Uniform procedures across states and faster refunds

GST was widely recognised for improving ease of doing business, streamlining tax administration, and supporting economic growth. Among micro, small and medium enterprises, positive sentiment increased from 78 percent last year to 82 percent this year, reflecting broader acceptance among smaller firms.

Industry-wise Perception:

Sector/Industry	Positive Perception (%)
Consumer	89%
Global Capability Centres (GCC)	90%
Technology, Media and Telecommunication (TMT)	84%
Energy, Resources and Industrials	84%
Banking and Financial Services	85%
Government and Public Services	89%
Lifesciences and Healthcare	82%

Conclusion

Eight years after its launch, the Goods and Services Tax has firmly established itself as one of India’s most important economic reforms. It replaced a complex web of indirect taxes with a unified system that is simpler, fairer and more efficient. GST has helped create a common national market, reduced the cost of doing business and brought greater transparency to the tax system.

The consistent rise in revenue collections and a growing base of over 1.5 crore active taxpayers reflect its success. Businesses, especially small and medium enterprises, now face fewer compliance hurdles. The Deloitte GST@8 survey confirms this positive shift. It found that 85 percent of respondents across industries had a favourable experience with GST, citing simplified processes, improved credit flow and stronger digital infrastructure. As GST enters its ninth year, it continues to evolve with a focus on ease of doing business, better compliance and wider economic participation.

*PIB Release dated 30.06.2025*

Union Minister for Finance and Corporate Affairs chaired Conclave with Principal Chief Commissioner, Chief Commissioners and Director Generals of CBIC in New Delhi

Hon’ble Smt. Nirmala Sitharaman, Union Minister for Finance and Corporate Affairs chaired the Central Board of Indirect Taxes and Customs (CBIC) Conclave with the Principal Chief Commissioners, Chief Commissioners and Director Generals of the field formations of the CBIC, in New Delhi on 20.06.2025.





The meeting was also attended by Shri Arvind Shrivastava, Secretary, Department of Revenue (DoR), Ministry of Finance (MoF); Shri Sanjay Kumar Agarwal, Chairman, CBIC; members of the CBIC Board, and senior officials of DoR.



On the first day of the CBIC Conclave, Hon'ble Shri Pankaj Chaudhary, Union Minister of State for Finance addressed and also launched the ICETAB device for export examination, which aims to reduce the transaction cost and turnaround time for trade, thereby improving India's ranking in the Logistics Performance Index (LPI).



During the conclave, presentations highlighted the performance of Customs and CGST zones on key indicators. The CBIC informed the Union Finance Minister about the following key indicators:

- **Grievance Redressal:** The average time for grievance disposal has been reduced to just 9 days, significantly better than the stipulated 21-day timeline. An impressive 95% to 97% of CPGRAMS appeals are being disposed of within 30 days. This performance has placed CBIC among the top 5 out of 90 Central Ministries in CPGRAMS rankings since February 2024.
- **GST Compliance:** National average for GSTR-3B filing stood at 94.3% in FY 2024-25.
- **Refunds:** 85% of claims were processed within the statutory 60-day limit.
- **Audit & Enforcement:** GST audit coverage rose from 62.21% in FY 2022-23 to 88.74% in FY 2024-25. Detected GST evasion grew to ₹2,23,170 crore in FY 2024-25, with voluntary payments totalling ₹28,909 crore. It was also noted that the number of taxpayers repeated for Audit more than once in 3 years is zero.

- Enhanced Trade Facilitation: Facilitation of cargo through the Risk Management System (RMS) has steadily increased, with 86% of cargo being facilitated in 2025, up from 82% in 2022.
- Effective Disposal Operations: In FY 2024-25, 2140.35 kgs of seized gold were disposed of by handing it over to SPMCIL.

During the conclave, the Hon'ble Union Finance Minister directed the zones to prepare an action plan to improve upon various parameters such as GST registration, processing of refunds, and handling taxpayers' grievances.



During the interaction, Hon'ble Union Finance Minister stressed the need to make the GST registration process easier, seamless, and more transparent for taxpayers, with the use of technology and risk-based parameters.

The Hon'ble Union Finance Minister also directed the CGST formations to launch targeted awareness campaigns among taxpayers, trade associations, and industry bodies regarding the mandatory documentation required for GST registration, particularly those related to the principal place of business. This, the Hon'ble Union Finance Minister emphasised, would help reduce rejections and delays in registration and enable faster processing of applications. She also directed CGST Zonal Heads to have a dedicated helpdesk for GST registrations to facilitate the taxpayers in the application process.

The Hon'ble Union Finance Minister highlighted the need to ensure that GST Seva Kendras and Customs Turant Suvidha Kendras are well-staffed, accessible, and properly maintained, so that taxpayers receive timely and quality assistance.



Emphasising taxpayer trust, the Hon'ble Union Finance Minister called for a targeted and sustained focus on grievance redressal, ensuring the timely resolution of queries and complaints through improved systems and accountability.



Hon'ble Union Finance Minister also called for the speedy closure of investigations for Customs & CGST cases, and exhorted for an analysis on detection and recovery and to seek solutions to reduce the gap between detection and recovery. At the same time, the Hon'ble Union Finance Minister emphasised the need for preventing tax evasion and wrongful Input Tax Credits (ITC) claims.

The CBIC was urged by the Hon'ble Union Finance Minister to expedite the processing of GST and Customs refunds to ensure timely redressal and ease of doing business, especially for MSMEs and exporters.

The Hon'ble Union Finance Minister appreciated that while the CBIC ranks in the top five out of 90 Central Ministries/Departments in CPGRAMS performance since February 2024, she underscored the importance of promptly addressing public grievances received through CPGRAMS. The Hon'ble Union Finance Minister also suggested that the CGST and Customs zones may dedicate teams within the zones to further expedite the resolution of grievances.

The Hon'ble Union Finance Minister urged the Customs to reduce dwell time at seaports, airports, and Inland Container Depots (ICDs) for both imports and exports, and emphasised that faster cargo clearance is crucial to enhance India's global trade competitiveness and ease of doing business.

Taking note of pending disciplinary matters, the Hon'ble Union Finance Minister directed that disciplinary proceedings against the officials at different levels be concluded expeditiously in a time-bound manner.

The CBIC was also urged to fill all vacant posts at the earliest, across various levels, to strengthen field formations and enhance administrative efficiency.

Hon'ble Union Finance Minister encouraged Chief Commissioners and DGs to actively undertake trade facilitation measures within their jurisdictions and to submit actionable suggestions to CBIC Headquarters for further streamlining of procedures.



*[PIB Release dated 20.06.2025](#)*



**Circular No. 250/07/2025-GST dated 24.06.2025 regarding reviewing authority, revisional authority and appellate authority in respect of orders passed by Common Adjudicating Authority (CAA) for show cause notices issued by DGGI**

The Central Board of Indirect Taxes and Customs (CBIC) vide the said Circular has clarified regarding the procedure for review, revision, and appeals against Orders-in-Original (O-I-Os) passed by Common Adjudicating Authorities (CAAs), i.e., Joint/Additional Commissioners posted in specified Commissionerates in respect of show cause notices issued by Directorate General of GST Intelligence (DGGI). [Notification No. 02/2017 dated 19.06.2017 (as amended) read with Circular No. 239/33/2024-GST dated 04.12.2024]

It has been clarified that the Principal Commissioner or Commissioner of Central Tax under whom the CAA is posted shall be the Reviewing Authority under Section 107 and the Revisional Authority under Section 108 of the CGST Act, 2017. Appeals against such orders shall lie before the Commissioner (Appeals) corresponding to the territorial jurisdiction of the Principal Commissioner or the Commissioner of Central Tax, under whom the said CAA is posted, as specified in Table III of Notification No. 02/2017 dated 19.06.2017. Further, the Principal/Commissioner under whom the said CAA is posted shall represent the department in appeal proceedings against the O-I-Os passed by CAA and may designate a subordinate officer for filing the departmental appeal. The reviewing or revisional authority for such orders may seek comments on the O-I-O from the concerned DGGI formation before proceeding to decide on the order passed by the CAA.

**Circular No. 249/06/2025-GST dated 04.06.2025 regarding generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the CBIC to tax payers and other concerned persons**

The CBIC has clarified regarding the necessity of generating and quoting Document Identification Number (DIN) on all communications sent to taxpayers and other concerned persons by CBIC officers. Earlier, Circulars No. 122/41/2019-GST dated 05.11.2019 and 128/47/2019-GST dated 23.12.2019 mandated quoting of DIN on all communications, including emails, sent to taxpayers by CBIC officers, to ensure transparency and accountability. However, it has now been observed that all documents generated through the common portal of GST always bear a Reference Number (RFN), which is verifiable through the portal (at <https://services.gst.gov.in/services/verifyRfn>). On verification, the portal provides details of the document such as date of RFN generation, date of issuing the document, module, type of communication and name of the office issuing the document.

Section 169(1)(d) of the CGST Act, 2017 provides that any decision, order, summons, notice, or other communication shall be served by making it available on the common portal. Further, vide Instruction No. 4/2023-GST dated 23.11.2023, CBIC has emphasized strict adherence to Rule 142 of the CGST Rules and has directed that the summary of Show Cause Notices (SCNs) in Form GST DRC-01 and the summary of Orders-in-Original (OIOs) in Form GST DRC-07 must be electronically served or uploaded on the common portal.

In view of this, quoting DIN on such communications generated through the common portal of GST, which already bear RFN, results into two different electronically generated verifiable unique numbers namely RFN & DIN on the same communication, which renders quoting of DIN on such communication unnecessary. Thus, it has been clarified that for communications issued via the GST portal that already bear a verifiable RFN, quoting of DIN is not required, and such RFN-based communications shall be treated as valid.

## GST Portal Updates

### Handling of Inadvertently Rejected records on IMS

GSTN has issued FAQs, which provides guidance to taxpayers on how to deal with inadvertently rejected records on the Invoice Management System (IMS). The FAQs have been made available on the GST Portal for easy reference.

To access the detailed FAQs, please visit the link below:

*[Portal update on 19.06.2025](#)*

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

GSTN has issued an advisory informing taxpayers that, pursuant to the Finance Act, 2023 (8 of 2023) dated 31.03.2023, and implemented w.e.f. 01.10.2023 via Notification No. 28/2023 – Central Tax dated 31.07.2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 ( Outward Supply), Section 39 (payment of liability), Section 44 ( Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C.

This means that taxpayers will not be allowed to file these returns after the expiry of three years from their respective due dates. The restriction will be implemented on the GST Portal from the July 2025 tax period. Accordingly, any return for which due date was three years back or more and hasn't been filed till July tax period will be barred from filling.

An earlier advisory in this regard was issued by GSTN on 29.10.2024. Taxpayers are once again advised to review and reconcile their records and file their GST Returns as soon as possible if not filed till now.

The detailed guidelines are available at the link provided below:

*[Portal update on 18.06.2025](#)*

### Introduction of Enhanced Inter-operable Services Between E-Way Bill Portals

GSTN has informed that the new E-Way Bill 2.0 portal (<https://ewaybill2.gst.gov.in>) has been launched by NIC on 01.07.2025, introducing enhanced inter-operable functionalities between the existing E-Way Bill 1.0 and the new portal. Key features include:

- Cross-portal generation and update of E-Way Bills
- Real-time synchronisation between both portals

- Enhanced business continuity in case of downtime or technical issue
- Availability of services through APIs for seamless integration

To access the detailed Advisory, please visit the link below:

*Portal update on 16.06.2025*

### **Filing of SPL-01/ SPL-02 where payment made through GSTR 3B and other cases**

GSTN has issued an advisory for taxpayers facing technical issues while filing amnesty applications in Form SPL-01 or SPL-02 under Section 128A of the CGST Act, 2017. It has been observed that payment details in Table 4 of the forms may not be accurately auto-populated in certain cases, particularly where:

- (a) Amount paid through "payment towards demand order" functionality
- (b) Pre-deposit amount details
- (c) Payment made through GSTR 3B

In the above cases, taxpayers are advised to proceed with filing of waiver application as GST portal doesn't stop the taxpayers from filing the application in case wherever the payment details and demand amount are not matching.

In all such cases, it is advised to upload the relevant payment information as attachments along with the online application for the verification by the jurisdictional officer.

*Portal update on 12.06.2025*

### **Advisory on filing of Amnesty applications under Section 128A of the CGST Act**

As on 08.06.2025, a total of 3,02,658 waiver applications have been filed through SPL-01/02. However, it has come to notice that certain taxpayers are facing difficulties in filing amnesty applications under Section 128A on the GST portal. In view of the approaching last date for submission, various trade bodies have submitted representations requesting an alternate mechanism to facilitate filing.

In response, GSTN has advised taxpayers facing such issues to adopt the steps outlined in the below link:

[https://tutorial.gst.gov.in/downloads/news/link\\_data.pdf](https://tutorial.gst.gov.in/downloads/news/link_data.pdf)

If taxpayers continue to face difficulties even after following the prescribed process, they are advised to raise a complaint immediately to GSTN on the GST Self-Service Portal at: <https://selfservice.gstsystem.in>

*Portal update on 11.06.2025*



## **System Validation for Filing of Refund Applications on GST Portal for QRMP Taxpayers**

In May 2025, a system-level validation was implemented on the GST Portal to enforce Para 6 of Circular No. 125/44/2019 - GST dated 18.11.2019, which mandates that refund claim can only be filed after furnishing all due returns in FORM GSTR-1 and GSTR-3B, or the applicable returns for composition taxpayers, ISDs, and non-resident taxable persons.

Following this update, taxpayers under the QRMP scheme faced technical issues while attempting to file refund applications —particularly, the system did not recognize invoices furnished via IFF for the first two months of the quarter (M1 and M2). Additionally, in cases where GSTR-1 for the previous quarter had already been filed, the system was erroneously prompting taxpayers to file returns for M1 and M2 of the current quarter too. Taxpayers were facing this issue when the refund application was being submitted during the period between the two quarters.

GSTN has now resolved this issue. QRMP taxpayers can file refund applications for invoices corresponding to filed GSTR-3B returns. Please note invoices furnished through IFF for which GSTR-3B is yet to be filed in coming return period should not be included in the refund application.

Taxpayers are advised to file all relevant returns before applying for refunds in accordance with the law and system validations. For any technical difficulties or clarifications, taxpayers may contact the GST Helpdesk at <https://selfservice.gstsystem.in>.

*Portal update on 10.06.2025*

## **Advisory regarding non-editable of auto-populated liability in GSTR-3B**

GST Portal provides a pre-filled GSTR-3B, where the tax liability gets auto-populated based on the outward supplies declared in GSTR-1/ GSTR-1A/ IFF. As of now taxpayers can edit such auto populated values in form GSTR 3B itself.

With introduction of form GSTR 1A, taxpayer now has a facility to amend their incorrectly declared outward supplies in GSTR-1/IFF through GSTR-1A, allowing them an opportunity to correct their liabilities before filing their GSTR-3B in the same return period.

In view of the same, from July,2025 tax period for which form GSTR 3B will be furnished in August, 2025 such auto populated liability will become non editable. Thus, taxpayers will be allowed to amend their auto populated liability by making amendments through form GSTR 1A which can be filed for the same tax period before filing of GSTR 3B.

For more details, kindly refer to the advisory dated 27.01.2025 and advisory dated 17.10.2024 , issued by GSTN on this issue.

*Portal update on 07.06.2025*

## **Barring of GST Return on expiry of three years**

As per the Finance Act,2023 (8 of 2023), dated 31.03.2023, implemented w.e.f 01.10.2023 vide Notification No. 28/2023 – Central Tax dated 31.07.2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 ( Outward Supply), Section 39 (payment of liability), Section 44 ( Ann

ual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9.

Hence, above mentioned returns will be barred for filing after expiry of three years. The said restriction is implemented on the GST portal from July, 2025 tax period. Hence, the taxpayers are once again advised to reconcile their records and file their GST Returns as soon as possible if not filed till now.

Earlier also an advisory dated 29.10.2024 , was issued by GSTN on this issue.

*Portal update on 07.06.2025*

### **Gross and Net GST revenue collections for the month of May, 2025**

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

[https://tutorial.gst.gov.in/downloads/news/approved\\_monthly\\_gst\\_data\\_for\\_publishing\\_may\\_2025.pdf](https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_may_2025.pdf)

*Portal update on 01.06.2025*

## **Best Practices/Outreach Programmes across India**

### **GST Conclave Held in Siliguri to Mark 8 Years of GST**



CGST Siliguri, in collaboration with the Siliguri Merchant Association, organised a GST Conclave to mark 8 Years of GST. Dr. Jeetesh Nagori, Commissioner, addressed members of the trade and tax professionals, highlighting the importance of regular Samvad (dialogue) with taxpayers and the need for timely redressal of their concerns to strengthen trust and compliance under GST.

### **Nagaland GST Grievance Redressal Committee Meeting Held in Dimapur**



The GST Grievance Redressal Committee meeting for the State of Nagaland for the year 2025–26 was held on June 12, 2025, in Dimapur. The meeting was convened under the chairmanship of Shri S.K. Sinha, Chief Commissioner, CGST & Customs, Guwahati Zone, to address taxpayer concerns and strengthen grievance redressal mechanisms in the region.

## CGST Meerut Holds Interactive Session with Stakeholders on GST Improvements



An interactive session on GST was conducted on June 11, 2025, by CGST, Meerut with representatives from industry, trade associations, and GST practitioners. The session aimed to understand stakeholder concerns and gather suggestions for improving the GST ecosystem. The meeting was chaired by Dr. Prem Verma, Principal Commissioner.

### In – House Activity

## 8th GST Day Celebration

On July 1, 2025, the 8th GST Day was celebrated at the GST Council Secretariat, marking eight years of India's most significant tax reform. Introduced on July 1, 2017, the Goods and Services Tax (GST) has evolved into a cornerstone of the country's economic framework—driving simplification, transparency, and digital transformation in tax administration.



**In the Picture above:** Officers and staff celebrating the 8th GST Day with a cake-cutting ceremony

Over the past year, GST has seen notable advancements in automation, improved compliance frameworks, and data-driven enforcement measures. These efforts have strengthened revenue mobilisation and enhanced taxpayer experience, particularly for small and medium enterprises. As we mark this milestone, GST continues to serve as a catalyst for cooperative federalism and economic formalisation. The 8th GST Day reaffirms our shared commitment to refining the tax ecosystem and fostering accountability.



## Celebrating International Day of Yoga at the GST Council Secretariat



On June 21, 2024, the GST Council Secretariat joined the nation in celebrating the 11th International Day of Yoga with great enthusiasm, in line with this year's theme – “Yoga for One Earth, One Health.” The observance highlighted the deep connection between individual well-being and planetary health.



Inspired by the Hon'ble Prime Minister's message, "Yoga is the pause button humanity needs, to breathe, to balance, to become whole again", staff members actively participated in yoga session promoting harmony, balance, and collective wellness. The event included guided yoga sessions conducted by trained instructors, focusing on key asanas and pranayama techniques aimed at improving flexibility, posture, and stress relief. By participating in Yoga Day, the Secretariat reaffirmed its commitment to promoting a healthy work-life balance and encouraged all staff members to adopt yoga as a part of their daily routine for holistic wellness.



**In the Pictures above:** All officers and the staff of the GST Council Secretariat along with Yoga instructors celebrating the International Day of Yoga.



### **Expressio unius est exclusio alterius**

The legal maxim "Expressio unius est exclusio alterius" means that the express mention of one thing implies the exclusion of another. It is a well-established principle of statutory interpretation, often used when a law or notification specifically lists certain items, leading to the presumption that anything not listed is intentionally excluded.

This maxim applies when:

- A specific list of items is provided in a statute or notification, and
- No general words follow the specific list.

In such cases, courts presume that the legislature intended to include only what is mentioned, and exclude everything else. For example, if a GST exemption notification mentions services like education and healthcare but does not include legal consultancy, and there are no general words like "other essential services," the exemption would not apply to legal consultancy services. The principle was affirmed by the Hon'ble Supreme Court in *GVK Industries Ltd. v. ITO* [(2011) 332 ITR 130 (SC)], where it held that the express mention of one thing implies the exclusion of another. It was also applied in *Ritz Suppliers (P.) Ltd. v. ITO* [ITA No. 1945/Kol/2019], where the Tribunal held that Section 50C of the Income-tax Act, which applies to land and buildings, could not be extended to leasehold rights, as those were not mentioned in the provision. However, this maxim is not absolute and must be applied with caution. Courts may choose not to apply it when the broader legislative intent or context indicates otherwise. If general words follow the specific ones, or if the statute aims to confer a benefit (such as in social welfare or exemption laws), a more purposive or liberal interpretation may be preferred. Thus, while *Expressio unius est exclusio alterius* is a useful interpretative aid, especially in tax matters, it must be applied in line with the overall context and purpose of the legislation.

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