

GST NEWSLETTER



GST Council Secretariat, New Delhi

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Goods and Services Tax Council





MESSAGE

As we enter August 2025, the GST framework takes another decisive step toward greater transparency and automation. From the July 2025 tax period (returns filed this month), the auto-populated liabilities in GSTR-3B are now non-editable. Any changes to outward supplies must be made through Form GSTR-1A, prior to filing GSTR-3B. This move is aimed at curbing revenue leakages and ensuring data consistency across filings. Also effective July 2025, the three-year time limit for filing GST returns comes into force. As amended by the Finance Act 2023, returns under Sections 37, 39, 44, and 52 of the CGST Act, 2017 can no longer be filed after three years from their due date, underscoring the need for timely compliance.

On the technology front, the launch of the E-Way Bill 2.0 portal brings faster data sync and improved interoperability with existing systems, minimizing downtime and strengthening logistics monitoring. To enhance data privacy, a new alert system is being rolled out. Taxpayers will now receive email and SMS notifications whenever their data is accessed by ASPs through OTP-based consent. Soon, users will also have the ability to view and revoke consents via the GST portal. Rollout dates will be shared in due course via official GSTN advisories.

Meanwhile, GST revenue collections for July, 2025 stood at ₹1.96 lakh crore, marking a 7.5% year-on-year increase and a 6% rise over June, 2025 — an indicator of continued economic resilience and improved compliance.

Warm Regards

Pankaj Kumar Singh,
Additional Secretary

➤ **Advisory regarding GSTR-3A Notices issued for non-filing of form GSTR 4 to cancelled Composition Taxpayers**

As per the provisions of Section 39(2) of the Central Goods and Services Tax (CGST) Act, 2017, read with Rule 68 of the CGST Rules, 2017, notices in Form GSTR-3A are required to be issued in cases of non-filing of Form GSTR-4. However, due to a system-related glitch, such notices have been inadvertently issued in certain cases where they were not applicable, including instances involving taxpayers whose registrations had been cancelled prior to the Financial Year 2024–25.

GSTN has informed that the issue is currently under active examination, and the technical team is implementing appropriate corrective measures to ensure that such instances do not recur. In the meantime, they have advised the taxpayers, who have either duly filed the relevant return or whose registrations were cancelled prior to the Financial Year 2024–25, to ignore these notices, as no further action is required on their part in such cases.

For any other issues or concerns, taxpayers are 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.

[Portal update on 20.07.2025](#)

➤ **Taxpayer Advisory on upcoming security enhancements**

In the effort to strengthen data security, the below mentioned enhancement will be shortly introduced to provide transparency and control to the taxpayers who interact with the GST System using Application Suvidha Providers (ASP). The ASP use GST System authorised API channel partners that are called GST Suvidha Providers (GSP). The role of a GSP is to provide API access between GST System and ASP.

As part of this initiative, an email and SMS notification service will be introduced to inform taxpayer upon every successful OTP consent access provided by taxpayer to the ASP. The taxpayers authorized signatory shall receive notification via email and/or SMS whenever ASP successfully obtains their consent, by providing OTP from the GST System, to access their data over APIs. The notification would have following details:

- Name of the ASP and the underlying GSP
- Date and Time of the OTP Consent
- Validity Period of the consent

The GST Common Portal is being further enhanced to provide view of current & historic access gained by ASP / GSP and enable taxpayer with an option to revoke any active consent. The taxpayer shall be able to access this after logging to their GST Common Portal dashboard.

The exact dates for the rollout of these features will be communicated separately through official advisories issued by GSTN.

[Portal update on 17.07.2025](#)

➤ **GST Portal is now enabled to file appeal against waiver order (SPL 07)**

This is to inform the taxpayers who have submitted waiver applications in **Forms SPL-01/SPL-02** and have received orders from the jurisdictional authorities — either an **Acceptance Order (SPL-05)** or a **Rejection Order (SPL-07)** — can now take further action through the GST Portal.

The GST Portal has now been enabled to allow taxpayers to file Appeal applications (APL 01) against SPL 07 (Rejection) Order. To file such an appeal, taxpayers may navigate to

- Go to: *Services* → *User Services* → *My Application*
- Select *Application Type* as: *“Appeal to Appellate Authority”*
- Click on *New Application*

In the application form, under **Order Type**, select: **“Waiver Application Rejection Order”** and enter all the relevant details. After entering the details, Please proceed with filing of appeal.

It may be noted that the option to withdraw appeal applications filed under the waiver scheme is not available on the GST portal. Taxpayers are therefore advised to exercise due caution while filing such appeals.

Also, if any taxpayer does not want to file appeal against “waiver application rejection order” but want to restore the appeal application (filed against original demand order) which was withdrawn for filing waiver application can do so by filing undertaking. The option for filing of undertaking is available under “Orders” section in “Waiver Application” case folder. In case of any difficulty or technical issue, taxpayers shall raise a ticket on the GST Helpdesk at: <https://selfservice.gstsystem.in>

[Portal update on 16.07.2025](#)

➤ **Gross and Net GST revenue collections for the month of June, 2025**

Please click on the link below to view the gross and net GST revenue collections for the month of June, 2025.

https://tutorial.gst.gov.in/downloads/news/approved_monthly_gst_data_for_publishing_june_2025.pdf

[Portal update on 01.07.2025](#)

Best Practices/Outreach Programmes across India

➤ GST e-Choupal: Dialogue and Solutions – A Monthly Outreach by CGST Dehradun



The poster for GST e-Choupal is a vertical rectangular graphic. At the top left is the Government of India emblem. To its right, the text 'भारत सरकार' (Government of India) is written in Hindi, followed by 'कार्यालय प्रधान आयुक्त, केन्द्रीय वस्तु और सेवा कर, देहरादून' (Office of the Principal Commissioner, Central Goods and Services Tax, Dehradun). Below this, the 'GST e चौपाल' logo is prominently displayed in large, colorful letters. Underneath the logo, the slogan 'संवाद भी, समाधान भी' (Dialogue also, Solution also) is written in white on a red background. The poster specifies the timing: 'प्रत्येक माह - 16 तारीख' (Every month - 16th date) and '3 PM 5 PM'. It also mentions the location: 'आयुक्तालय मण्डल कार्यालय' (Commissioner's Office). A red circular stamp-like graphic contains the text 'GST की बात करदाता के साथ' (Talk about GST with the taxpayer). A 'Features:' section lists several points in Hindi, including online/offline availability from 3 PM to 5 PM, the role of tax officers in addressing issues, the ability to file complaints online/offline, and the goal of resolving issues quickly. At the bottom, a contact number '0135-2611032' is provided, along with the email 'gstchaupal.dehradun@gov.in' and the full address: 'E-ब्लॉक, नेहरू कॉलोनी, हरिद्वार रोड E-Block, Nehru Colony, Haridwar Road, देहरादून /Dehradun'.

In a proactive move to enhance taxpayer engagement and address concerns in real-time, CGST Commissionerate Dehradun organized a GST e-Choupal on 16.07.2025. This virtual grievance redressal session invites taxpayers and stakeholders to share their queries, seek clarifications, and find prompt resolutions.

Under the chairmanship of Sh. Shubh Chintan, Principal Commissioner, CGST, Uttarakhand, this initiative titled "*GST e-Choupal – Dialogue and Solutions*" aims to foster transparent and responsive communication between the department and taxpayers. It will be held on the 16th of every month on link: <https://sangoshthee.cdac.in/CHAUPAL>, creating a consistent platform for interaction and improvement.



➤ **GST Awareness Drive at Anakapalli**



CGST Commissionerate, Visakhapatnam, in coordination with CII, conducted a “GST Awareness and Facilitation Drive” at Anakapalli on 31.07.2025. The event saw active participation from trade and industry representatives, focusing on GST compliance, updates, and grievance redressal. The initiative reflects the department’s continued efforts to support and engage taxpayers.

➤ **Engagement with MSMEs in Purulia**



Shri Shrawan Kumar, IRS, Chief Commissioner, CGST & CX, Kolkata Zone, held a meeting with MSME trade association members at Purulia, addressing various issues faced by the MSME sector. The interaction aimed at understanding challenges and strengthening departmental support for MSMEs.

➤ *Casus Omissus*

Casus Omissus is a legal maxim meaning “an omitted case,” referring to a situation not addressed by the language of a statute. The principle holds that courts should not fill gaps in legislation by judicial interpretation; if a matter is omitted by the lawmakers, courts cannot supply the omission, as doing so would amount to law-making, not law-interpretation.

Courts must interpret statutes as written, strictly adhering to the words used by the legislature and the legislative intent. If a particular situation is not covered in the statute (a casus omissus), it is presumed intentional or at least left to be addressed by the legislature later. The judiciary should not add missing provisions or supply omissions, as this would breach the separation of powers between the legislature and judiciary.

The only recognized exception is when there is a “clear necessity,” and the intention to include the omitted case is apparent from the statute itself—when the necessity for supplying the omission is clear from “the four corners of the statute.” Even then, courts are extremely cautious and must find compelling reason in the context, language, and purpose of the statute for such action.

In *Padmasundara Rao v. State of Tamil Nadu* (AIR 2002 SC 1334), the Supreme Court held that a casus omissus cannot be supplied by the court except in the case of clear necessity and when reason for it is found in the four corners of the statute itself, but at the same time, a casus omissus should not be readily inferred and for that purpose all the parts of the statute and section must be construed together and every clause of a section should be construed with reference to the context and the other clauses. In *Commissioner of Income Tax v. National Taj Traders* (AIR 1980 SC 485): The Supreme Court reiterated that the courts can supply a casus omissus only when the omission is clear, and the context and surrounding provisions justify it.

DISCLAIMER: This newsletter is the in-house effort of the GST Council Secretariat. The contents of this newsletter do not represent the views of GST Council and are for reference purpose only.

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