



MESSAGE

In a major stride towards consumer welfare and economic revival, the Government's recent overhaul of the Goods and Services Tax (GST) regime, effective September 22, 2025, has yielded visible benefits for the common man. Hon'ble Union Finance Minister Smt. Nirmala Sitharaman noted that GST rate cuts across 54 essential items — hailed as the Hon'ble Prime Minister's "Diwali gift to the nation" — have been effectively passed on to consumers, triggering record sales in vehicles and electronics. This has spurred domestic demand and contributed to manufacturing sector growth.

Hon'ble Union Finance Minister launched the Goods and Services Tax Appellate Tribunal (GSTAT), positioning it as a landmark initiative to clear the mounting backlog of tax disputes and reinforce trust between businesses and the administration. The tribunal, set to commence hearings from December, has been described as "a true symbol of justice for taxpayers." Meanwhile, the Central Government has introduced a series of measures aimed at procedural simplification and digital enablement. Key changes include the introduction of Form GST APL-02A for two-stage acknowledgment of appeals, Rule 110A providing for hearing by a Single Member Bench of the Appellate Tribunal, and updated Forms GSTR-9 and GSTR-9C to align with recent amendments. New advisories on the Invoice Management System (IMS) and Form GSTR-7 have been rolled out to enhance transparency and convenience. The enforcement of the three-year return filing limitation from October, 2025 is also set to bolster compliance discipline.

Reflecting the impact of GST 2.0 reforms, collections rose 9.1% year-on-year to ₹1.89 lakh crore in September 2025, signaling stronger growth and a more efficient tax system.


Pankaj Kumar Singh
Additional Secretary

FREQUENTLY ASKED QUESTIONS (FAQS) ON THE DECISIONS OF THE 56TH GST COUNCIL HELD IN NEW DELHI

The Government has released three separate sets of Frequently Asked Questions (FAQs) providing clarifications on key decisions taken during the 56th meeting of the GST Council held in New Delhi.

The documents address a wide range of issues including GST rate revisions, exemptions, treatment of input tax credit, and sector-specific concerns. The FAQs are intended to provide clarity on the implementation of decisions related to pharmaceuticals, unmanned aircraft systems, insurance, hospitality, job work services, etc. and changes in tax notifications.

The links to the official FAQs are as follows:

- FAQs-1: [PIB Release dated 03.09.2025](#)
- FAQs-2: [PIB Release dated 16.09.2025](#)
- FAQs-3: [PIB Release dated 18.09.2025](#)

The clarifications come in the wake of multiple amendments and rate changes approved during the 56th Council meeting.

UNION MINISTER OF FINANCE AND CORPORATE AFFAIRS LAUNCHES GOODS AND SERVICES TAX APPELLATE TRIBUNAL (GSTAT) IN NEW DELHI

Smt. Nirmala Sitharaman, Union Minister for Finance and Corporate Affairs formally launched the Goods and Services Tax Appellate Tribunal (GSTAT) on 24.09.2025 in New Delhi.



The launch of GSTAT marks a major milestone in the evolution of the Goods and Services Tax regime and strengthens the institutional framework for indirect tax dispute resolution in the country.

The launch was also attended by Union Minister of State for Finance Shri Pankaj Chaudhary; President of GSTAT, Justice Shri Sanjaya Kumar Mishra:

Minister from the State of Haryana Shri Rao Narbir Singh, senior officers from the Department of Revenue, officers from State and Central GST formations, eminent members of the legal fraternity, and representatives from trade and industry.



In her address, the Union Finance Minister called the launch of Goods and Services Tax Appellate Tribunal (GSTAT) not just an institutional milestone — it is a symbol of how far GST has come in the last eight years, and it is also a powerful reminder of our determination to continue improving, reforming, and adapting it for the future.



The guiding idea behind introducing GST was unity - 'unity in policy', 'unity in compliance', and 'unity in economic purpose', She added.

Since its launch, the GST Council, working with States and Union Territories, has refined and strengthened the system. GST has grown as a reliable revenue source, widened the tax base, encouraged formalisation and become a foundation of India's growth story, the Union Finance Minister said.

Smt. Sitharaman underlined that reform is a continuous process and GST must evolve and it is evolving around the principle of simplicity and ease of living.



The Union Finance Minister stated that from the ramparts of the Red Fort, the Prime Minister, Shri Narendra Modi, had announced the Next Generation of GST Reforms. Guided by 'Nagarik Devo Bhava', we are moving with a citizen-first lens that values time, clarity and savings. Next-Gen GST is delivering exactly that and the outcome this festive season, is a nationwide GST Bachat Utsav across sectors and everyday life, She added.

In the spirit of 'Nagarik Devo Bhava', Smt. Sitharaman said that our focus for GSTAT must be clear:

- Jargon-free decisions in plain language, simplified formats and checklists, digital-by-default filings and virtual hearings, and time standards for listing, hearing and pronouncement.
- The outcome we seek is straightforward: reduced legal frictions, greater simplicity, and delays in litigation addressed proactively, so cash flows move faster, MSMEs and exporters invest with confidence and citizens feel the benefits of the system.

The Union Finance Minister said that ease of living for taxpayers extends beyond filing and refunds — it includes fair, efficient dispute resolution.



Smt. Sitharaman stated that GSTAT is a natural extension of the reform arc — an important advance for ease of doing business and a vital forum for justice; and in simple terms: when a taxpayer has a dispute, the first appeal lies within the tax administration. At the second level, whether the original order is from the Centre or a State, the appeal will now converge at a single, independent forum - the GSTAT.

Marking the operationalisation of GSTAT is an important milestone, the Union Finance Minister said that what began in 2017 as 'One Nation, One Tax, One Market' now evolves into 'One Nation, One Forum for Fairness and Certainty'.

In his address on the occasion, Shri Pankaj Chaudhary stated that this is not merely a capitalization of a new system, but it aims to deepen those reforms that have received continuous support from the honourable Prime Minister, Shri Narendra Modi. The purpose of these reforms is to make governance more transparent, empower citizens, and strengthen businesses.



The Union Minister of State said that over the past several years, the government has made efforts to enhance the system, making it simpler, fairer, and more technology-driven. Inspired by the Prime Minister's 'Minimum Government, Maximum Governance,' we have moved towards clarity with targeted initiatives. Technology has been at the centre of this journey. Digital systems like return filing, e-invoicing, and online refunds have not only reduced the burden on taxpayers but have also strengthened trust between the government and the public. The launch of the GST Appellate Tribunal is a significant step in this journey so that the resolution of disputes can be simple and accessible. It will provide a uniform, transparent, and reliable platform for the resolution of disputes. It will reduce ambiguity, bring uniformity across the country, and ensure that both large and small taxpayers do not have to wait long for justice. More importantly, this improvement is not just related to numbers or processes. It concerns the public. For the common citizen, GST means easy taxation and reasonable prices. For small businesses, it means less paperwork and more time to focus on growth. For startups and entrepreneurs, it signifies the freedom to dream big without being hindered by complex tax structures. And for our economy as a whole, its impact is significant, Shri Chaudhary said.

The Union Minister of state underlined that a strong appellate mechanism instils this trust that justice will be swift and fair. It assures both large and small businesses that they will not be caught in endless litigations. It makes it clear to investors that India is not only a large market but also a reliable and fair market. The most important thing is that it strengthens the trust between citizens and the government. Today, India is seen as an emerging economic power in the entire world. This confidence has been built on the reforms we have undertaken in recent years.

In his address on the occasion, Shri Arvind Shrivastava said that GSTAT comes at a critical juncture in the journey of GST. Shri Shrivastava said that a formal appellate body will allow equal opportunity to all sides to present their standpoint and hopefully enable settlement of such issues in a fair and stable manner.



The Tribunal will provide a specialised, nationwide forum that can bring consistency in interpretation, predictability in outcomes, and credibility to the appellate process. This is vital for strengthening trust between taxpayers and tax administration, the Revenue Secretary underlined.

Highlighting the three core dimensions in the design of the GSTAT, the Revenue Secretary emphasised on the 3 S's: structure, scale, and synergy. Its structure combines judicial and technical expertise to deliver balanced decisions. Its scale, with state benches and the possibility of single-member benches for simpler matters, ensures reach and efficiency. And its synergy — between technology, process, and human expertise — will allow it to deliver justice with both speed and depth.

Concluding his remarks, Shri Shrivastava said that the Department of Revenue, in partnership with GSTN and NIC, has developed a digital platform that will anchor the work of GSTAT from the very start. e-Filing, case management tools, and electronic court modules will make proceedings smoother and more transparent, setting new benchmarks for the functioning of a Tribunal in our country.

A vote of thanks on the occasion was given by Shri Balasubramanian Krishnamurthy, Joint Secretary, Department of Revenue, Ministry of Finance.

A key feature unveiled during the launch was the GSTAT e-Courts Portal, developed by Goods and Services Tax Network (GSTN) in collaboration with National Informatics Centre (NIC). This digital platform will enable taxpayers and practitioners to file appeals online, track the progress of cases, and participate in hearings through digital mode. The portal is expected to enhance the efficiency and productivity of GSTAT, building on the success of NIC's e-courts modules already operational in other tribunals under the Department of Revenue. To enable a smooth and convenient filing experience for taxpayers, GSTAT has allowed staggered filing of appeals up to 30th June 2026. This measure ensures that taxpayers, trade bodies, and advisors have adequate time to prepare and submit their appeals in an orderly manner, without procedural bottlenecks. Comprehensive guidance has also been provided to support users including FAQs, explanatory notes, and instructional videos available on the GSTAT Portal (<https://efiling.gstat.gov.in>). This covers aspects of registration, filing of appeals, digital hearings, and case tracking. These resources are aimed at ensuring that all stakeholders, including MSMEs and individual taxpayers, can easily access and benefit from the Tribunal's services.

The launch of GSTAT is a significant step in the continuing evolution of India's indirect tax system. It will provide taxpayers with a specialized forum to seek justice and will bring greater orderliness, predictability, and credibility to the GST regime. The Tribunal is envisaged as a cornerstone institution in ensuring that India's tax administration remains responsive, transparent, and aligned with the principles of ease of doing business.

About GSTAT

The Goods and Services Tax Appellate Tribunal (GSTAT) is a statutory appellate body established under the Goods and Services Tax laws. It has been constituted to hear appeals against orders passed by the GST Appellate Authorities and to provide taxpayers with an independent forum for justice. The Tribunal will function through a Principal Bench in New Delhi and 31 State Benches across 45 locations in India, thereby ensuring accessibility and nationwide reach.

Each Bench of the GSTAT will comprise two Judicial Members, one Technical Member (Centre), and one Technical Member (State), ensuring a balanced composition of judicial expertise and technical knowledge from both Central and State administrations. This structure reflects the spirit of cooperative federalism and is designed to deliver impartial and consistent decisions.

[Source: PIB Release dated 24.09.2025](#)

NOTIFICATIONS

- **Notification No. 13/2025 – Central Tax dated 17.09.2025 issued to notify the Central Goods and Services Tax (Third Amendment) Rules, 2025**

The Central Government, vide this Notification, has notified the Central Goods and Services Tax (Third Amendment) Rules, 2025, amending, substituting, and inserting various provisions under the CGST Rules. These changes impact valuation, refund timelines, ITC distribution, appeal procedures, and return/reporting formats, and are aimed at procedural simplification, digitization, and better compliance alignment. The key changes are:

- Rule 31A(2): Valuation factor for lottery, betting & gambling revised from 128 to 140. (w.e.f 22.09.2025)
- Rule 39(1A): Amended to permit ISD distribution of ITC on IGST paid under reverse charge under sections 5(3) and 5(4) of the IGST Act (retrospective from 01.04.2025).

- Rule 91(2): Substituted for issuance of provisional refund order (RFD-04) within 7 days of acknowledgement, based on system-identified risk parameters. Officer may withhold provisional refund for high-risk cases with recorded reasons, and no revalidation of order issued in RFD-04 is now required; effective 01.10.2025.
- Rule 110: Introduces Form GST APL-02A in place of APL-02, providing a two-stage electronic acknowledgment system—Part A for provisional and Part B for final acknowledgment of appeals; w.e.f 22.09.2025
- New Rule 110A: Procedure introduced for hearing of certain appeals by a Single Member Bench of the GST Appellate Tribunal. It empowers the President/Vice-President to transfer appeals to single member bench subject to certain conditions as specified in the said Rule. ; w.e.f 22.09.2025

- Rule 111: Amended (w.e.f. 22.09.2025) to align with the new Form GST APL-02A system. Now, applications to the Tribunal will receive provisional acknowledgment in Part A and final acknowledgment in Part B of Form APL-02A.
- Rule 113(2): Amended (w.e.f. 22.09.2025) to require the Appellate Tribunal to issue, along with its order under section 113(1), a summary of the order in Form GST APL-04A clearly indicating the final amount of demand confirmed by the Appellate Tribunal.
- Form GSTR-9: Updated for FY 2024–25 onwards to reflect recent GST amendments (w.e.f. 22.09.2025).
- Form GSTR-9C: Amended to capture new disclosures for e-commerce supplies under Section 9(5); w.e.f. 22.09.2025
- New Form GST APL-02A: Introduced for two-stage acknowledgment in appeals/applications; w.e.f. 22.09.2025
- New Form GST APL-04A: Summary format for Tribunal orders introduced ; w.e.f. 22.09.2025
- Form GST APL-05, APL-06, APL-07: Fully substituted with detailed, structured formats capturing case and jurisdictional data; w.e.f. 22.09.2025

- **Notification No. 14/2025 – Central Tax dated 17.09.2025 issued to notify category of persons under section 54(6)**

The Central Government, vide this Notification, has notified that the provisional refund under Section 54(6) of the CGST Act, 2017 shall not be allowed to:

1. Persons who have not undergone Aadhaar authentication under Rule 10B; and
2. Persons supplying specified goods, namely —
 - Areca nuts (0802 80)
 - Pan masala (2106 90 20)

- Tobacco and manufactured tobacco substitutes (Chapter 24)
- Essential oils (3301)

This notification has come into force with effect from the 1st day of October, 2025.

- **Notification No. 15/2025 – Central Tax dated 17.09.2025 issued to exempt taxpayer with annual turnover less than Rs 2 Crore from filing annual return**

The Central Government vide this Notification, exempts registered persons with aggregate turnover up to ₹2 crore in a financial year from filing the annual return (Form GSTR-9) for FY 2024–25 and onwards, under the first proviso to Section 44(1) of the CGST Act.

- **Notification No. 16/2025 – Central Tax dated 17.09.2025 issued to notify certain sections of Finance Act, 2025 to come into force**

The Central Government vide this Notification, has notified that clauses (ii) and (iii) of section 121, sections 122 to 124, and sections 126 to 134 of the Finance Act, 2025 has come into force on 1st October 2025, by virtue of section 1(2)(b) of the said Act.

- ‘Local Authority’ - explanation inserted for definitions of Local Fund and Municipal Fund;
- Section 2(116A) – New definition for Unique Identification Marking to enable the Track & Trace mechanism.
- Provisions on time of supply for vouchers [Sections 12(4) & 13(4)] omitted.
- In Section 17(5), the phrase “plant or machinery” replaced with “plant and machinery” retrospectively from 01.07.2017.
- Section 107(6): pre-deposit reduced to 10% of penalty (from 25%).

- Section 112(8): 10% pre-deposit before Appellate Tribunal in penalty-only cases.
- Section 34 of the CGST Act, 2017 substituted - no reduction in output tax liability allowed through a credit note if recipient reverses ITC and tax incidence not passed on.
- Section 122B: New penalty for non-compliance with Track & Trace – higher of ₹1,00,000 or 10% of tax on such goods, in addition to other penalties.
- Inserted new Section 148A for Track & Trace mechanism.
- Schedule III (Retrospective from 01.07.2017): Transactions involving goods warehoused in SEZ/FTWZ before clearance for export or DTA not treated as supply under GST.

The Government has issued a series of notifications revising GST rates and structures:

- **Notification No. 09/2025-CTR** dated 17.09.2025 supersedes 01/2017-CTR, introducing a comprehensive revised GST rate structure for goods (Schedules I–VII).
- **Notification No. 10/2025-CTR** dated 17.09.2025 supersedes 02/2017-CTR, providing a revised list of exempted goods.
- **Notification No. 11/2025-CTR** dated 17.09.2025 amends 03/2017-CTR to revise the rate of tax on petroleum operations, while **Notification No. 12/2025-CTR** dated 17.09.2025 amends 08/2018-CTR to revise rates for LPG-driven and old/used motor vehicles, both aligned with Notification No. 09/2025.
- **Notification No. 13/2025-CTR** dated 17.09.2025 amends Notification No. 21/2018-CTR, introducing a major rate reduction for handcrafted items.
- **Notifications No. 14/2025-CTR** dated 17.09.2025 issued to notify GST rate for bricks.

- **Notifications No. 15/2025-CTR** dated 17.09.2025 amends Notification No. 11/2017 - CTR, revising GST rates on various service.
- **Notification No. 16/2025-CTR** dated 17.09.2025 amends Notification No. 11/2017-CTR and 12/2017-CTR, updating the list of exempted services, respectively.
- **Notification No. 17/2025-CTR** dated 17.09.2025 e-commerce operators (ECOs) will be liable to pay GST at 18% on services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub section (1) of section 22 of the Central Goods and Services Tax Act, 2017; effective from 22.09.2025.
- **Notification No. 02/2025-Compensation Cess (Rate)** dated 17.09.2025 amends Notification No. 1/2017–Compensation Cess (Rate), removing Cess on all items except pan masala, gutkha, cigarettes, and chewing tobacco products, effective from 22.09.2025.

Corresponding Notifications issued under UTGST (Notification No. 9/2025-UTR to 17/2025-UTR) and IGST (Notification No. 9/2025-ITR to 17/2025-ITR)

CIRCULARS

- **Circular No. 251/08/2025-GST** dated **12.09.2025** issued regarding clarification on various doubts related to treatment of secondary or post-sale discounts under GST

The Central Government, vide this Circular has clarified the following:

1. that the recipient will not be required to reverse the Input Tax Credit attributed to the discount provided on the basis of financial/ commercial Credit notes issued by the supplier, as there is no reduction in the original

transaction value of the supply and accordingly the corresponding tax liability would also not get reduced.

2. that such a discount cannot be included in consideration as the monetary value of the inducement of further supply of these goods. However, in cases where the manufacturer has some agreement with an end customer to supply goods at a discounted price, the manufacturer may issue commercial or financial credit notes to the dealer, enabling such dealer to provide the goods at the agreed discounted rate to the end consumer. Therefore, it is clarified that such a post-sale discount, given by the manufacturer to the dealer for supplying goods to the end customer at a discounted rate, should be included in the overall consideration as it is an inducement towards the supply of goods by the dealer to the end customer.

3. that post-sale discounts offered by manufacturers to dealers in such cases shall not be treated as consideration for a separate transaction of supply of services. However, GST would be leviable in cases where a dealer undertakes specific sales promotional activities, such as advertising campaigns, co-branding, customization services, special sales drives, exhibition arrangements, or customer support services, etc., only when such services are explicitly stated in the agreement with a clearly defined consideration payable for such a supply. In such cases, the dealer provides a distinct service to the supplier, and accordingly, GST would be chargeable.

- **Circular No. 252/09/2025-GST dated 23.09.2025 issued regarding communication to taxpayers through eOffice - requirement of Document Identification Number (DIN)**

The Central Government, vide this Circular has clarified that and other concerned persons can now verify online the electronically generated unique “Issue number” borne on communications dispatched using public option in eOffice application by CBIC officers.

This decision follows earlier Circular No. 122/41/2019- GST dated 05.11.2019 and 128/47/2019-GST dated 23.12.2019 regarding Generation and Quoting of Document Identification Number (DIN), initially on specified documents and subsequently expanded to all communications (including e-mails) sent to taxpayers and concerned persons and Circular No. 249/06/2025-GST dated 09.06.2025 clarifying that for communications via GST common portal having verifiable Reference Number (RFN), quoting of Document Identification Number (DIN) is not required and such communication bearing RFN is to be treated as a valid communication.

A new online verification utility has been launched at <https://verifydocument.cbic.gov.in> where taxpayers can verify the authenticity of communications issued through e-Office using the unique Issue Number. The portal displays key details such as file number, date, type of communication, issuing office, and masked recipient details.

Hence, DIN need not be separately generated or quoted for such e-Office communications as they already contain a verifiable Issue Number. However, DIN will continue to be mandatory for all other communications not issued through e-Office or those lacking a Reference Number (RFN) generated on the GST common portal.

- **Advisory on invoice-wise reporting functionality in Form GSTR-7 on portal**

GSTN informed vide Notification No. 09/2025 – CT 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 10.10.2025.

Portal update on 26.09.2025

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

GSTN issued an advisory that as per Notification No. 28/2023 – CT dated 31.07.2023, the taxpayers shall not be allowed to 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, 39, 44 and 52. These Sections cover GSTR-1, GSTR-1A, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9 or 9C.

Hence, above mentioned returns will be barred for filing after expiry of three years. The said restriction will be implemented on the GST portal from October, 2025 tax period which means any return for which due date was three years back or more and hasn't been filed till October Tax period will be barred from Filing.

Portal update on 25.09.2025

- **Advisory: New Changes in Invoice Management System (IMS)**

Several important changes have been introduced in the IMS to simplify compliance and enhance user convenience. Taxpayers can now keep specified records—such as credit notes, downward amendment of credit notes, and downward amendment of Invoice etc. — pending for a limited period of one tax period (one month for monthly filers and one quarter for quarterly filers). A new facility has also been introduced to allow taxpayers to declare the actual ITC availed and reverse it, either fully or partially, wherever applicable. No reversal is required in cases where ITC has not been availed.

Further, an option to add remarks while taking “reject” or “pending” action on records will soon be available. These remarks will appear in GSTR-2B and be visible to suppliers in their outward supplies dashboard to facilitate corrective action. The above changes will come into effect from the October tax period and will apply prospectively to records filed by suppliers after the rollout. For detailed advisory please check the link :

<https://services.gst.gov.in/services/advisoryand-releases/read/624>

Portal update on 23.09.2025

- **Gross and Net GST revenue collections for the month of August, 2025**

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

<https://tutorial.gst.gov.in/downloads/news/approved-monthly-gst-data-for-publishing-aug-2025.pdf>

Portal update on 01.09.2025



जी एसटी परिषद सचिवालय में हिंदी पखवाड़ा (दिनांक 14/09/2025 - दिनांक 30/09/2025) आयोजित किया गया

26/06/2025 और 30/09/2025 को कार्यस्थल पर हिंदी भाषा के प्रचार-प्रसार के उद्देश्य से जीएसटी परिषद सचिवालय द्वारा एक उत्साही हिंदी पखवाड़ा का आयोजन किया गया। इस पखवाड़ा के अंतर्गत हिंदी निबंध लेखन, श्रुतलेख, सामान्य ज्ञान प्रतियोगिता, अनुवाद अभ्यास तथा राजभाषा से संबंधित प्रश्नोत्तरी जैसी विविध प्रतियोगिताएँ आयोजित की गईं।

इन गतिविधियों का उद्देश्य कर्मचारियों को हिंदी भाषा में अपने कौशल को निखारने और कार्यालयीन कार्यों में इसके अधिकतम उपयोग के लिए प्रेरित करना था। प्रतियोगिताओं में सक्रिय भागीदारी के माध्यम से कर्मचारियों ने अपनी भाषा प्रतिभा का प्रदर्शन किया तथा कार्यस्थल पर हिंदी को एक प्रभावशाली और सम्माननीय भाषा के रूप में स्थापित करने में योगदान दिया।

Plantation drive in Jeevan Bharti Building on 01.10.2025

In respect of Swachh Bharat Abhiyan, a successful tree plantation drive was organized at Jeevan Bharti Building, reflecting the true spirit of a "Green India." Shri Pankaj Kumar Singh, Additional Secy.; Shri Devi Prasad Misra, Joint Secy.; Dr. Shaifali G. Singh, Director along with other officers and staff members, actively participated in the campaign. Together, we are moving towards a cleaner and greener future. Apart from this, an oath-taking ceremony was also held on the day, where participants pledged to maintain cleanliness not only in their surroundings but also to encourage others to keep their environment clean.



Farewell

We extend our heartfelt congratulations to Ms. Reshma R. Kurup, IRS (C&IT:2015), on her promotion as Joint Commissioner. During her nearly three years with the GST Council Secretariat, she has been an invaluable part of our team, contributing immensely through her dedication, professionalism, and expertise. As she moves on to her new assignment with DGPM, New Delhi, we convey our best wishes for continued success and fulfillment in all her future endeavours.

We extend our heartfelt best wishes to Ms. Sonia, Superintendent; Ms. Ambika Rani, Superintendent; Shri Sandeep Kumar, Superintendent; Shri Himanshu Bhardwaj, Superintendent; Shri Khupmang Neihsial, Superintendent; Shri Mohan Lal, Superintendent; Shri Jitender, Superintendent and Shri Anand Singh, Superintendent on their transfer postings. We are grateful for their invaluable contributions and dedicated services during their time with us. Wishing them all the best for their future endeavours.



Welcome

We extend a warm welcome to Shri Naresh Shejwal, Superintendent; Shri Rahul Kumar, Superintendent; Shri Rakesh Kumar, Superintendent; Shri Inder Mani Kumar, Superintendent; Shri Sanjeev Kumar, Superintendent; Ms. Suman Sharma, Superintendent and Shri Jitendra Barwar, Inspector who have joined the GST Council Secretariat. We look forward to working with them and are excited about the fresh perspectives they will bring to our organization.

56th GST Council Meeting Gallery

Held under the Chairpersonship of Hon'ble Union Finance Minister Smt. Nirmala Sitharaman, in the presence of Hon'ble Minister of State for Finance Shri Pankaj Chaudhary; Shri Sanjay Kumar Agarwal, CBIC Chairman; Shri Arvind Srivastava, Revenue Secretary and Members of the GSTC from the Centre and States, along with officials from the Centre and State tax administrations.













LEGAL CORNER

• Ex Turpi Causa Non Oritur Actio

Ex Turpi Causa Non Oritur Actio is a fundamental legal principle meaning “no action arises from an immoral or illegal cause.” It reflects the policy that courts will not assist a litigant whose claim is founded on wrongdoing, as the law cannot condone or reward illegality.

This maxim serves to uphold the integrity of the judicial process and maintain public confidence in the legal system. Established firmly in *Holman v. Johnson* (1775), Lord Mansfield articulated that no court will lend its aid to a party relying upon an illegal or immoral act. While the doctrine is strict in its general application, certain exceptions exist where equity and fairness warrant judicial relief—such as when the claimant is not equally culpable or when the illegality is merely incidental to the main transaction.