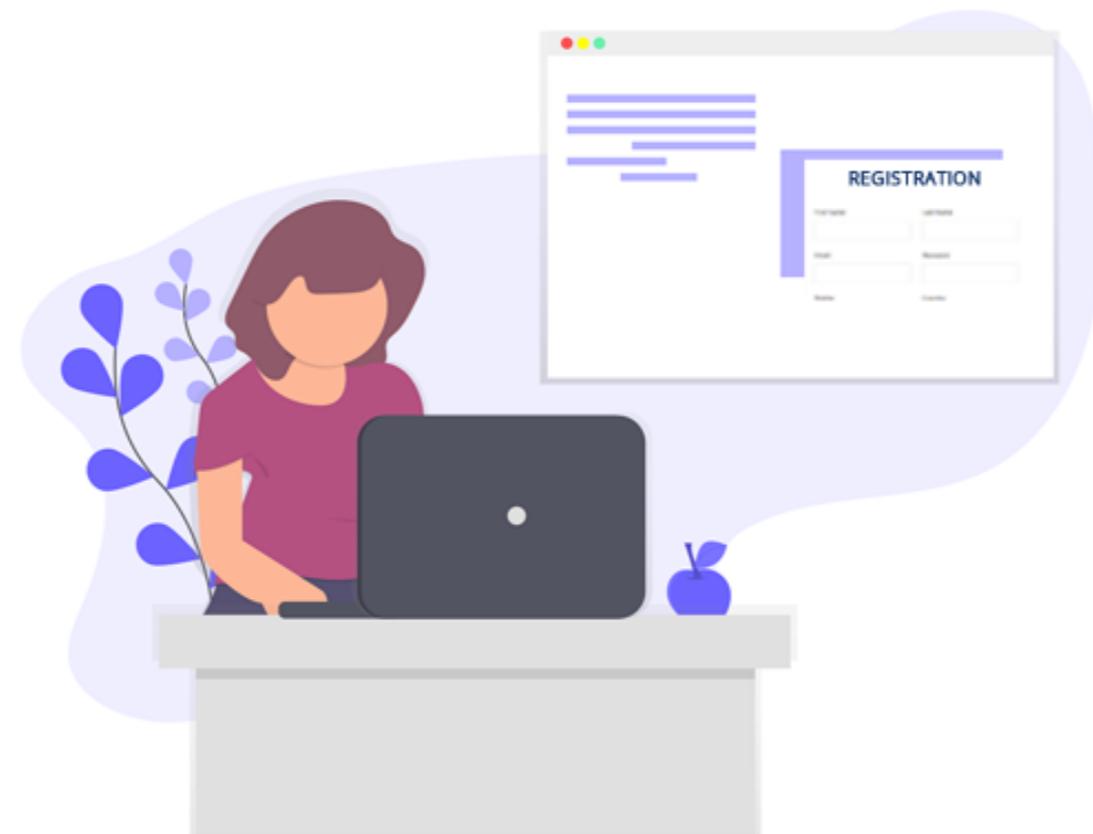


GST 8 Years of Commitment

A Statistical Report on Completion of 8
Years of GST

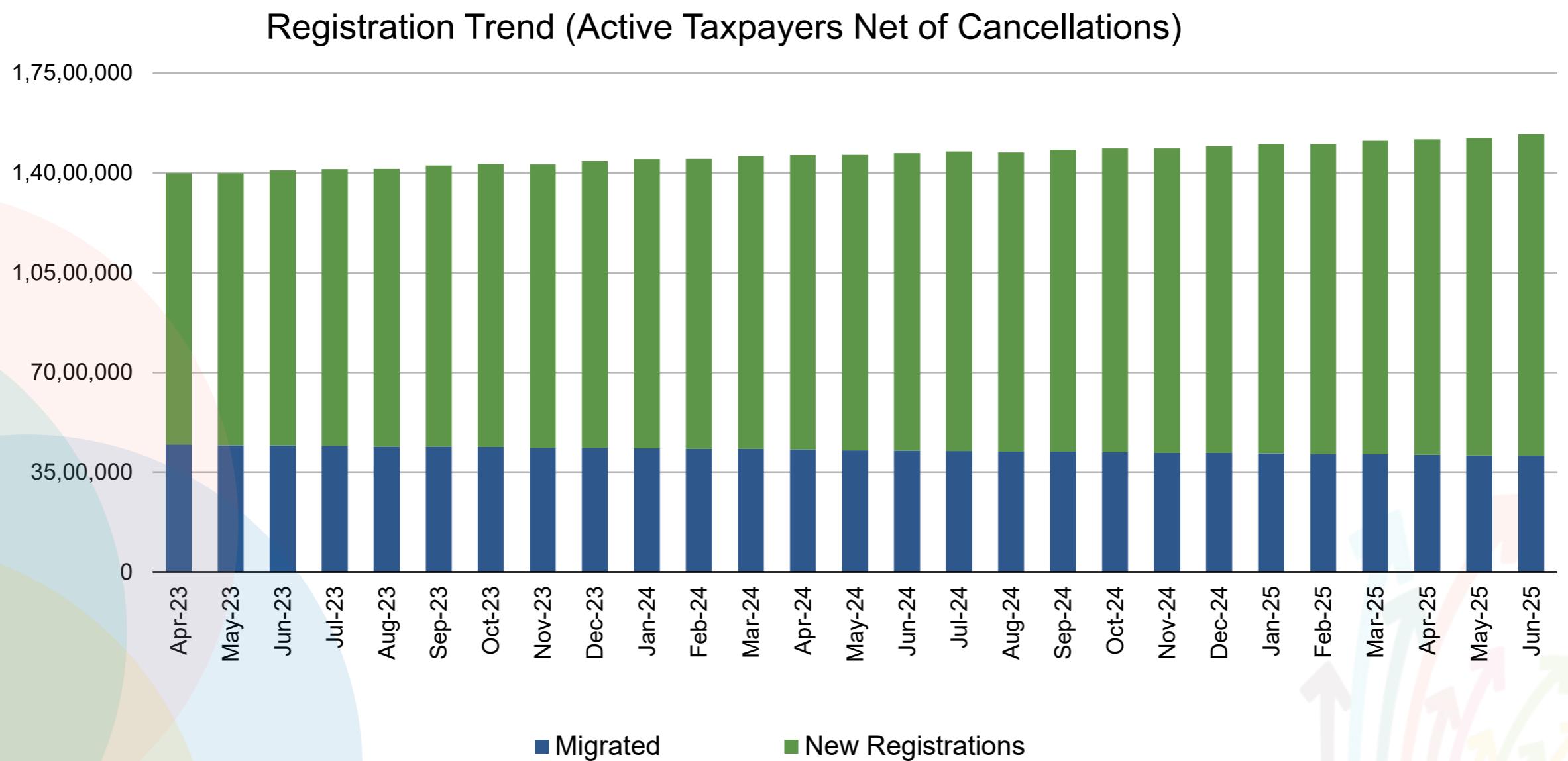
GSNTM Goods And Services Tax Network





Registration

Registration Trend (Apr – 2023 till June – 2025)



- Figures as at the end of the month
- Figures include all kinds of Registration except UIN
- Figures are net of cancellation and revocation of cancellation with retrospective effect
- The number of migrated taxpayers is as per date of liability (not when the migration got completed) which is 1st July 2017, irrespective of date of migration.

Active Taxpayers as on 30th Jun 2025: Summary

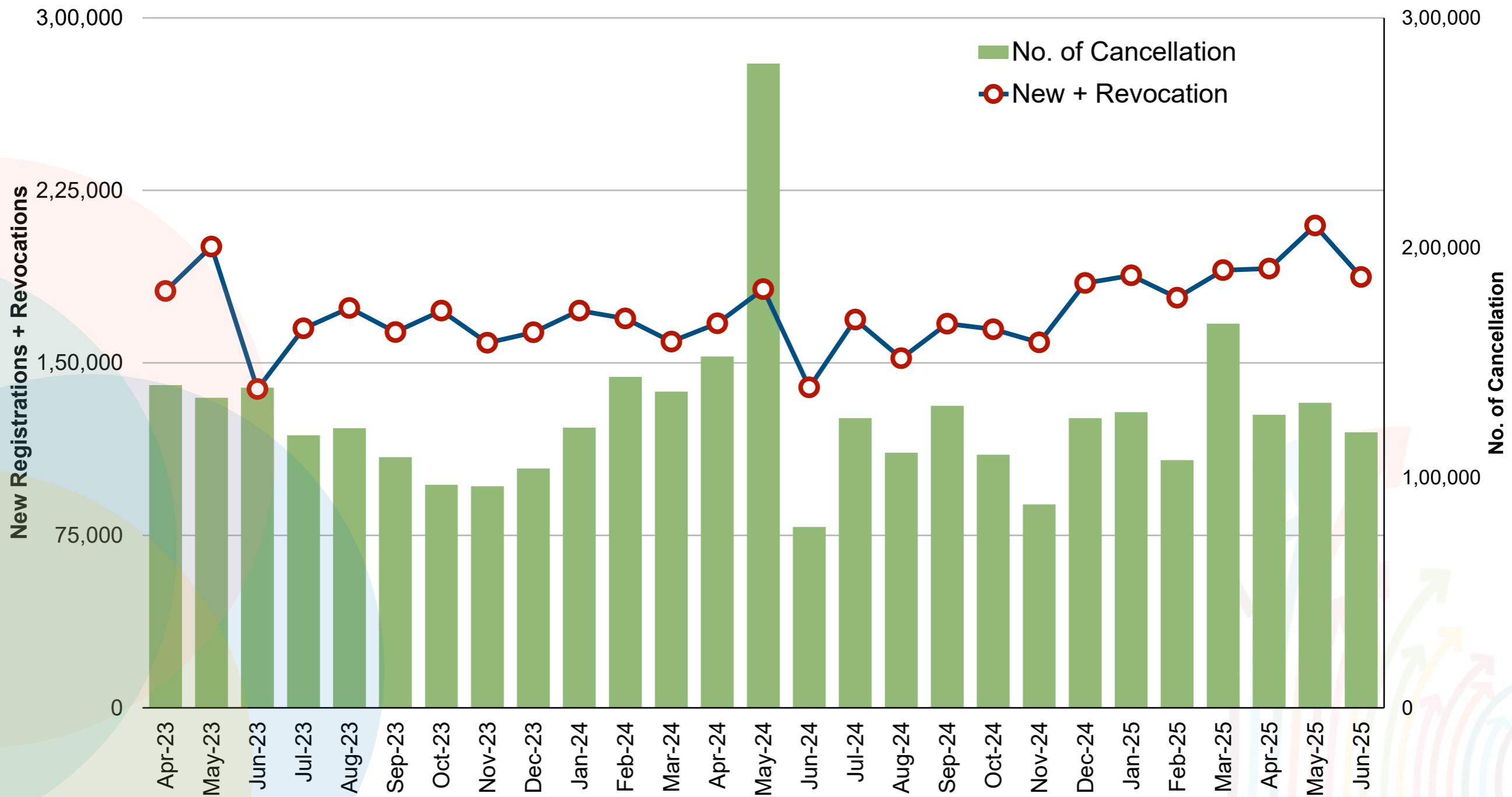


Normal Taxpayers	Composition Taxpayers	Input Service Distributor	Tax Collector at source	Tax Deductor at source	Others
1,34,52,270	14,79,938	22,522	22,970	3,77,162	3954

Total	Migrated from Pre-GST
1,53,56,323	40,75,501

State Name	Normal Taxpayers	Composition Taxpayers	Input Service Distributor	Casual Taxpayers	Tax Collector at source	Tax Deductor at source	Total	Migrated out of Total	UIN Holders
Andaman and Nicobar Islands	4,950	716	7	0	112	368	6,153	744	0
Andhra Pradesh	3,36,146	86,889	135	39	676	6,598	4,30,483	1,24,764	294
Arunachal Pradesh	16,783	2,058	4	0	134	1,611	20,590	2,226	5
Assam	1,91,055	32,367	74	8	407	4,523	2,28,434	56,070	36
Bihar	5,40,300	1,06,827	123	4	557	18,478	6,66,290	1,14,563	133
Center Jurisdiction	0	0	0	0	0	0	716	0	0
Chandigarh	29,066	1,599	148	26	296	913	32,048	12,369	4
Chhattisgarh	1,51,215	30,921	92	39	391	10,254	1,92,912	56,153	25
Dadra and Nagar Haveli	15,170	580	25	1	210	380	16,366	5,371	0
Daman and Diu	0	0	0	0	0	0	0	0	1
Delhi	7,93,891	16,076	2,969	53	1,895	6,562	8,21,449	2,51,559	339
Goa	40,380	5,464	118	12	296	962	47,232	15,335	12
Gujarat	11,60,219	93,232	1,658	39	1,129	34,988	12,91,270	3,52,720	82
Haryana	5,54,128	14,285	2,175	2	1,298	7,394	5,79,288	1,45,621	44
Himachal Pradesh	1,12,452	16,037	56	1	305	2,311	1,31,162	37,043	30
Jammu and Kashmir	1,35,012	9,121	29	3	250	8,377	1,52,792	34,854	13
Jharkhand	1,94,633	14,531	56	4	405	4,739	2,14,368	52,662	42
Karnataka	9,28,972	99,787	1,938	104	1,775	22,693	10,55,273	3,36,388	97
Kerala	3,63,861	52,580	373	16	981	9,726	4,27,537	1,53,453	35
Ladakh	8,586	659	1	0	75	685	10,006	1,347	0
Lakshadweep	320	26	0	0	89	34	469	10	0
Madhya Pradesh	5,01,163	47,031	328	11	810	24,286	5,73,629	1,86,725	111
Maharashtra	16,81,717	1,21,458	6,628	59	1,881	52,583	18,64,338	5,64,304	319
Manipur	12,421	1,548	17	0	161	677	14,824	1,987	2
Meghalaya	28,794	2,120	14	5	164	716	31,813	6,347	5
Mizoram	8,177	230	6	0	119	362	8,894	1,281	3
Nagaland	8,690	1,937	3	0	123	394	11,147	2,081	7
Odisha	3,21,578	26,312	91	4	406	5,370	3,53,761	91,414	52
Other Territory	2441	0	0	0	22	3	2,466	0	0
Puducherry	22,087	2,397	25	1	214	463	25,187	8,280	3
Punjab	3,74,585	36,922	235	24	662	9,654	4,22,082	1,37,197	20
Rajasthan	7,72,509	1,23,651	476	13	933	25,574	9,23,157	2,73,930	93
Sikkim	10,107	758	5	0	142	526	11,538	2,043	4
Tamil Nadu	10,84,373	64,356	1,453	36	1,569	22,608	11,74,397	3,70,671	129
Telangana	4,60,934	58,439	865	135	951	23,900	5,45,228	1,25,242	64
Tripura	29,279	2,834	15	1	167	1,373	33,669	8,446	7
Uttar Pradesh	16,54,371	3,21,305	1,241	18	1,790	47,738	20,26,465	4,66,862	259
Uttarakhand	1,74,410	31,405	87	4	514	4,317	2,10,737	52,531	15
West Bengal	7,27,495	53,480	1,052	39	1,061	15,022	7,98,153	2,02,442	208
Grand Total	1,34,52,270	14,79,938	22,522	701	22,970	3,77,162	1,53,56,323	42,55,035	2,493

Trend of Cancellation and Revocation of GST Registration

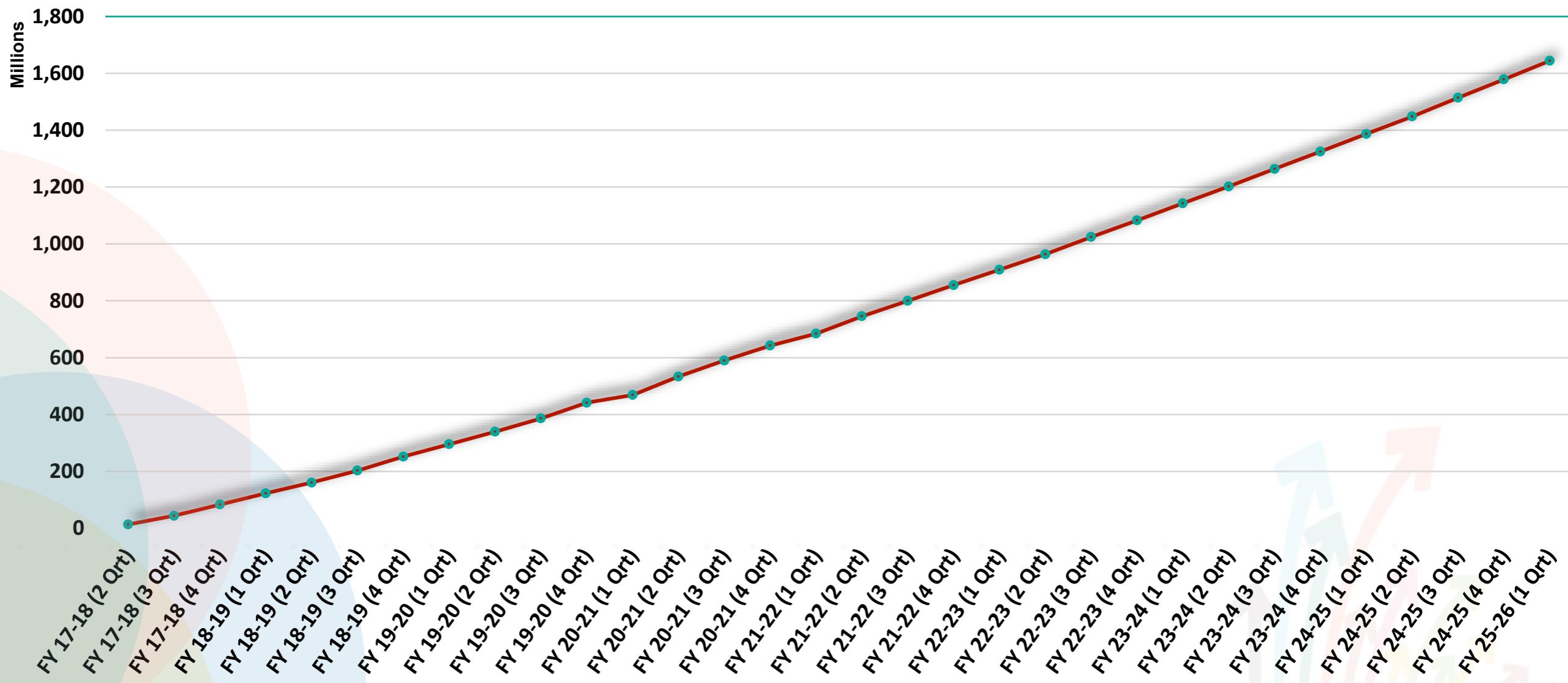




Returns

Total Returns Filed (Since July'17)

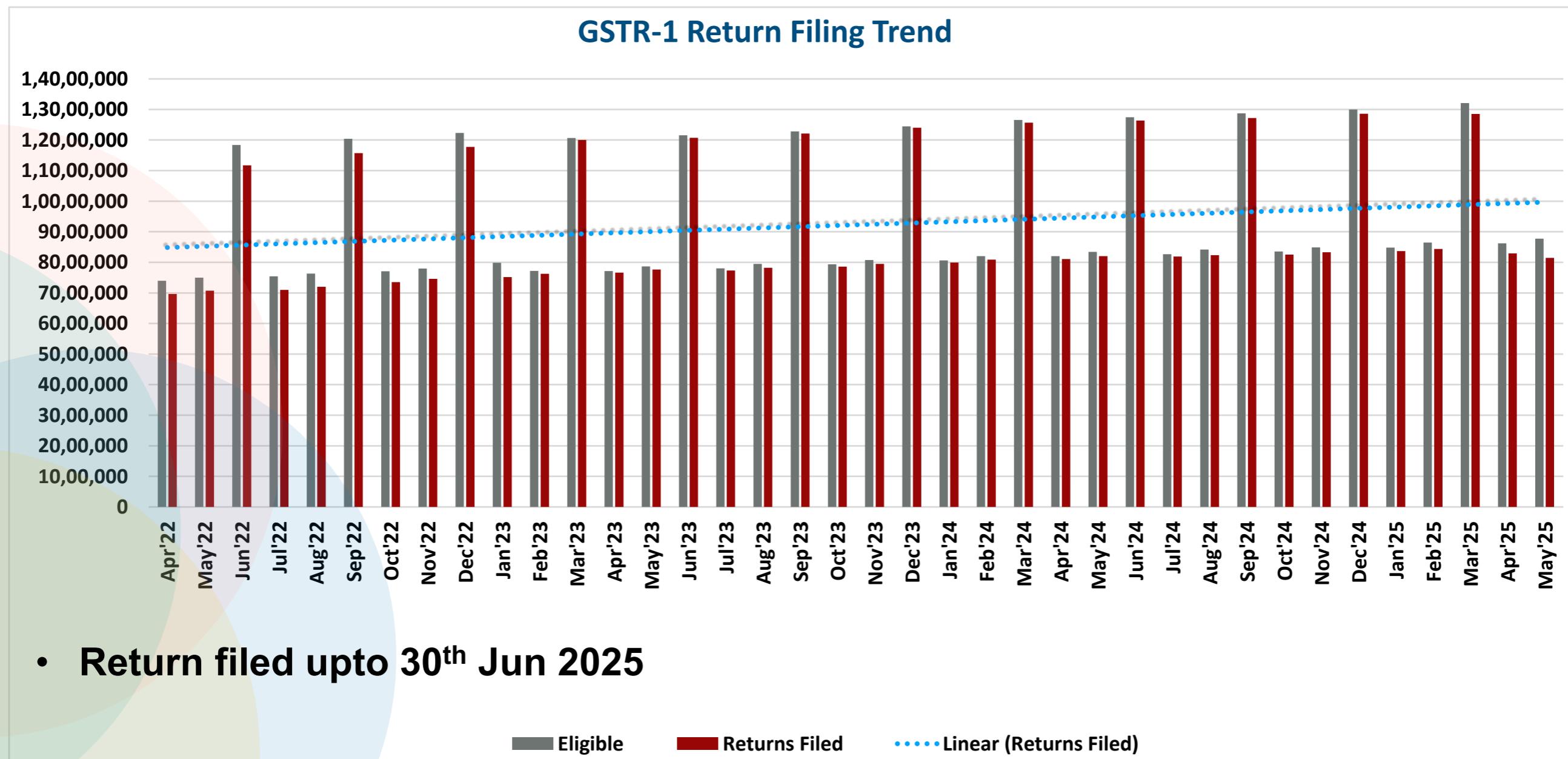
Total Returns Filed – Quartey wise since July'17 (Cumulative)



****Note**

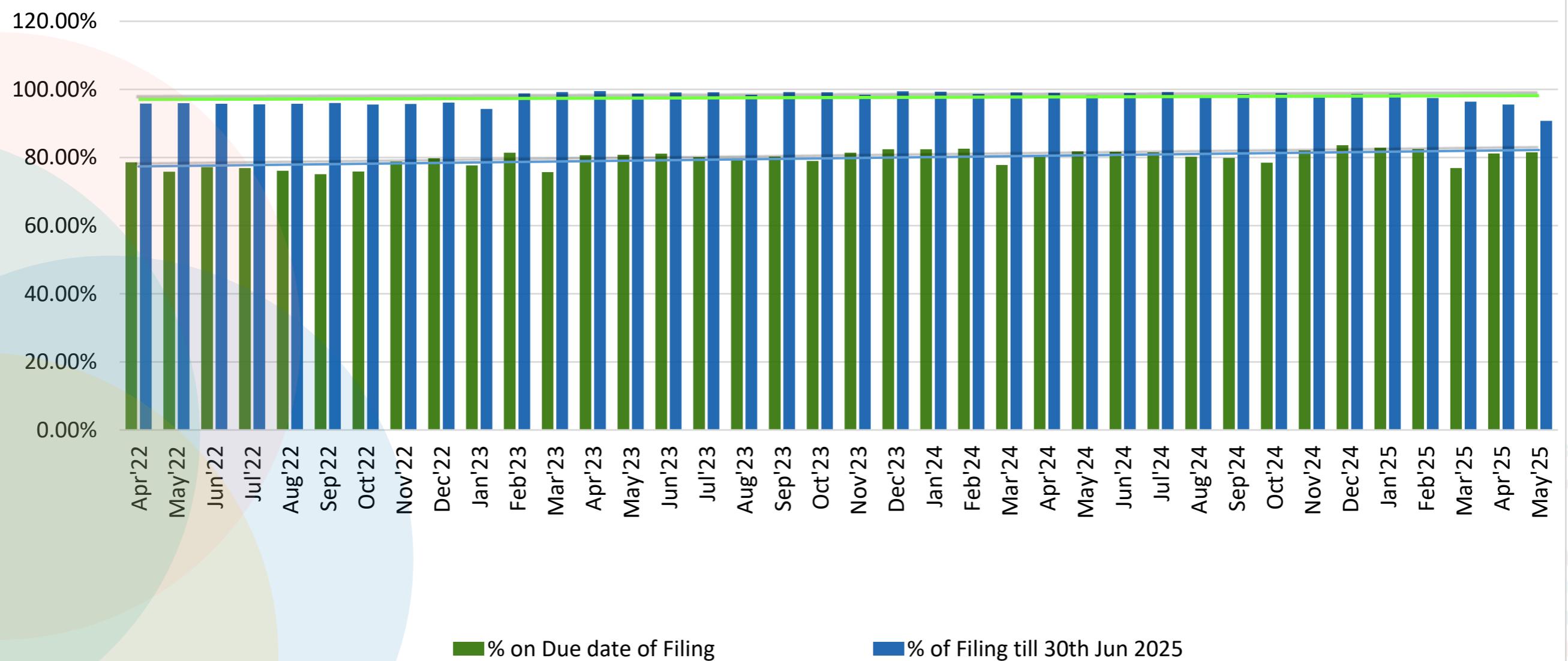
- The figures include the filing trend all GST Returns combined
- Highest Returns Filed in a day – 32.65 Lakhs
- Over 164.43 Crores Returns filed till June 2025

GSTR1 Return Filing Trend (Apr 2022- May 2025)



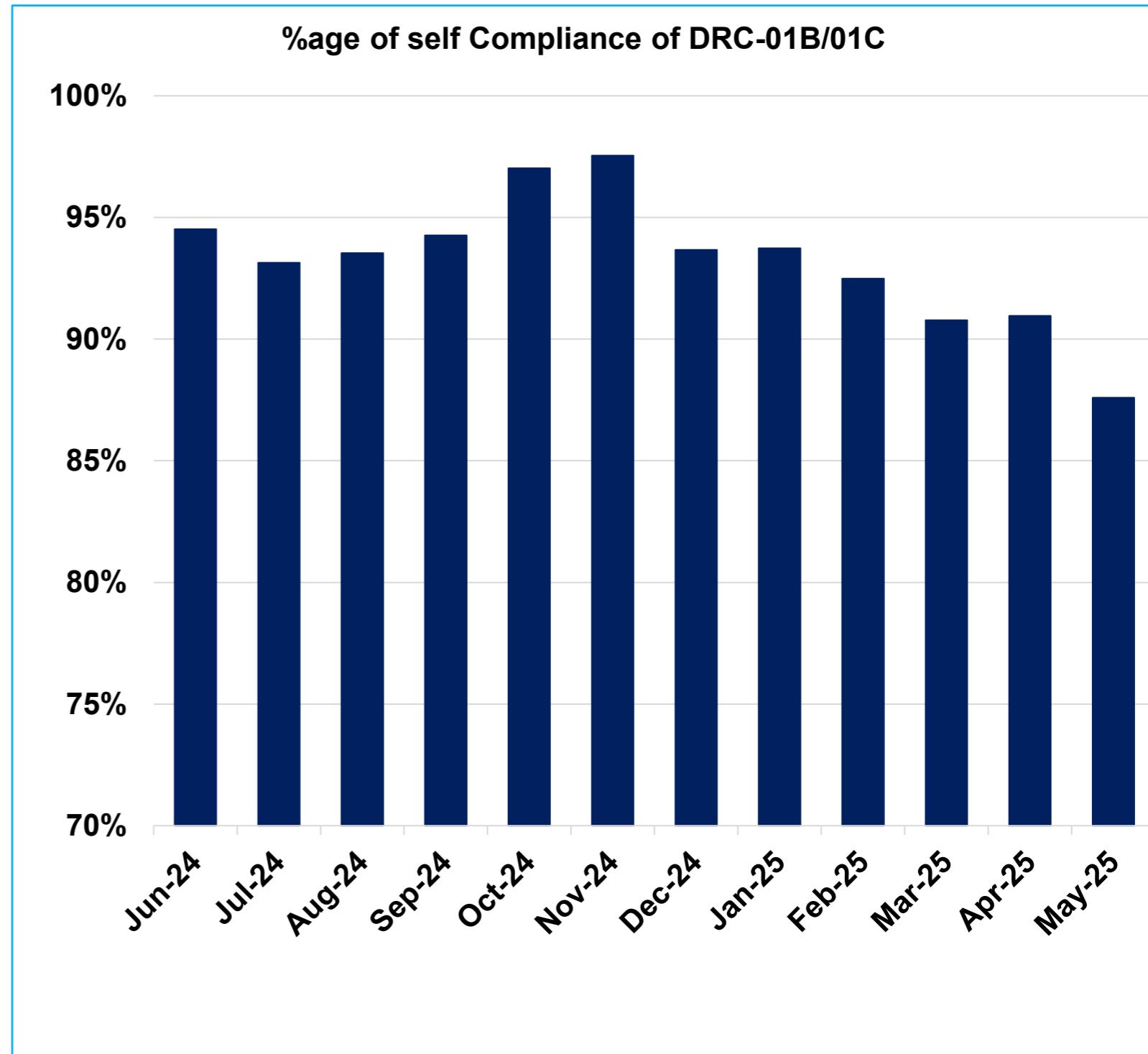
GSTR3B Filing Compliance

GSTR 3B Filing Compliance
Last date of filing vs as on 30th Jun 2025



Self Compliance by Tax Payers

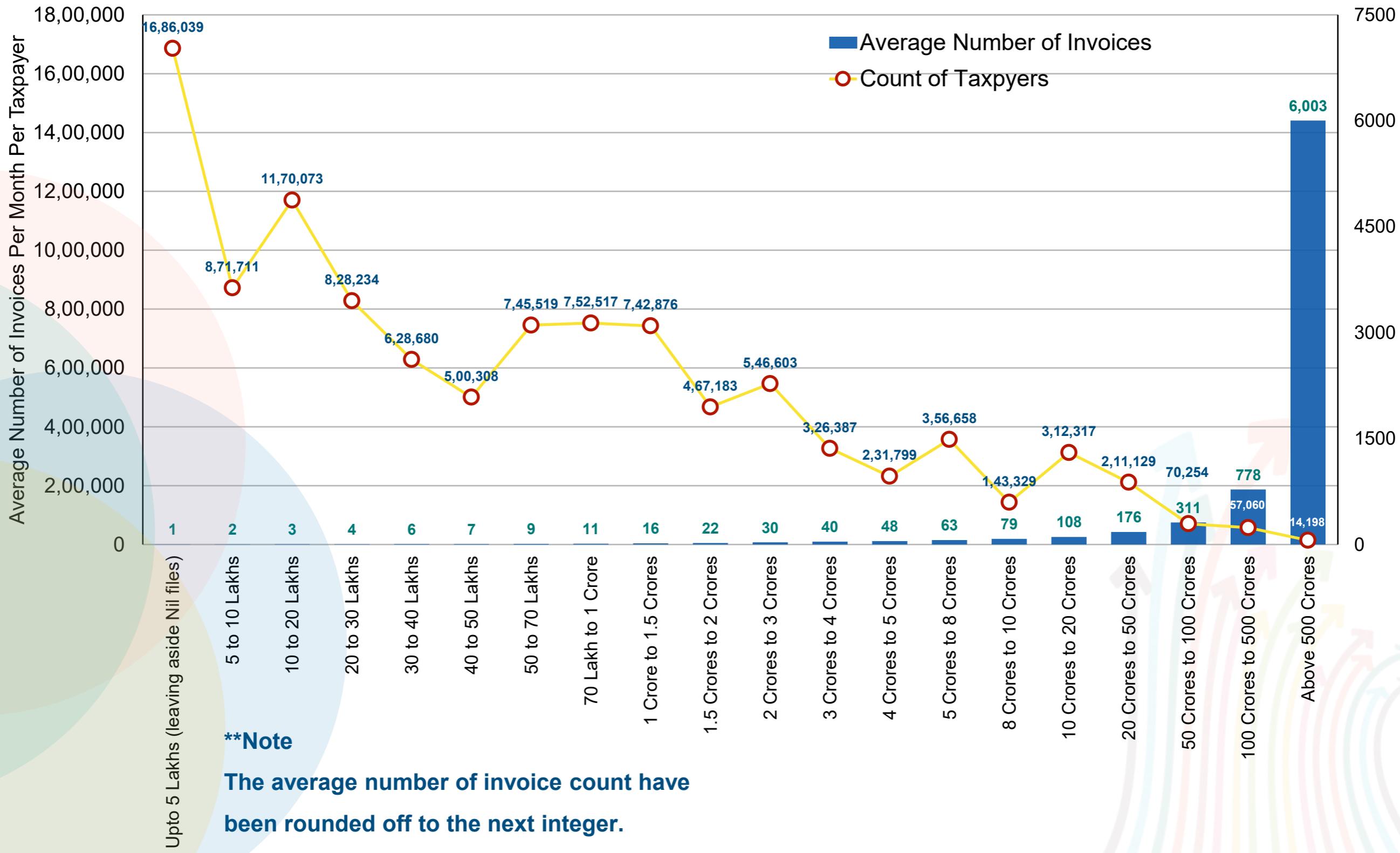
Months	Total Number of DRC-01B/01C issued	No. of DRC-01B/01C Self Complied
Jun-24	7843	7413
Jul-24	6804	6337
Aug-24	7617	7125
Sep-24	9330	8795
Oct-24	14172	13750
Nov-24	13310	12983
Dec-24	10423	9763
Jan-25	8791	8240
Feb-25	8332	7706
Mar-25	14192	12883
Apr-25	6590	5994
May-25	6744	5907

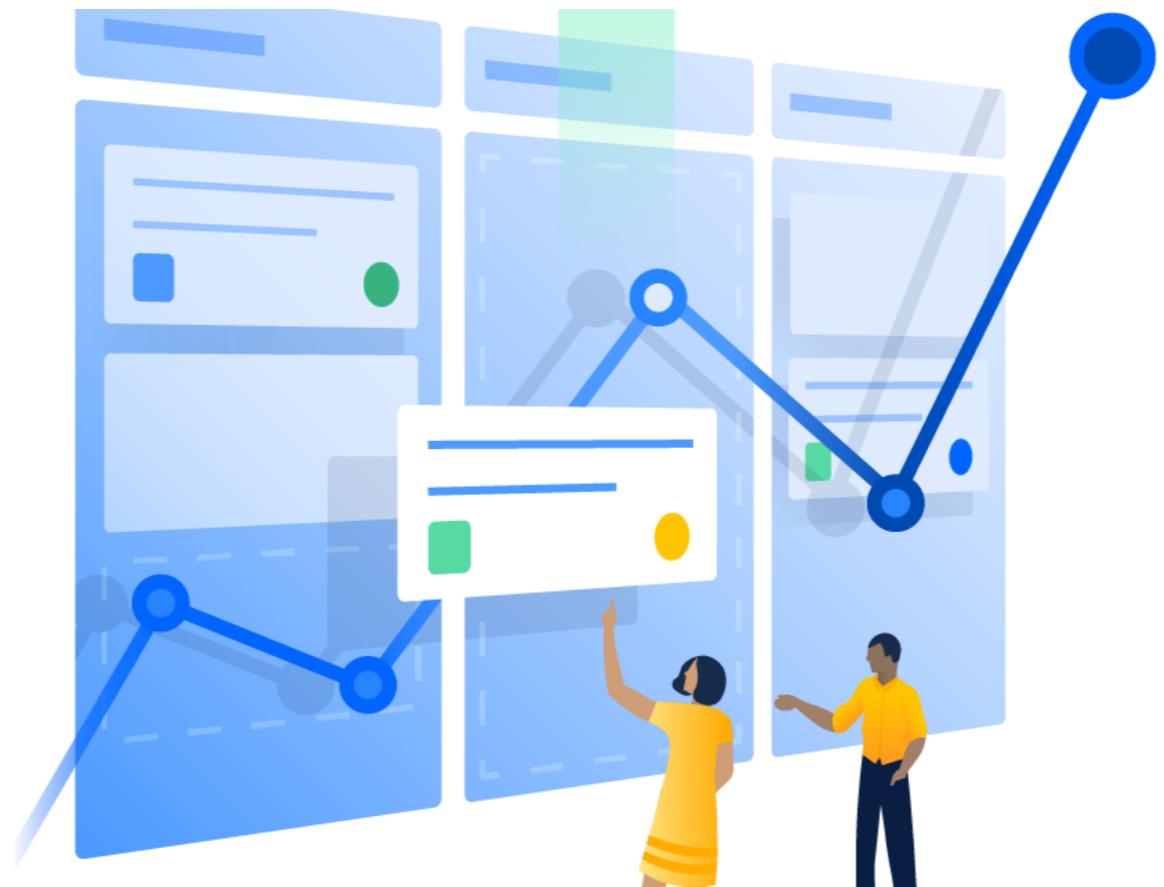


Invoice Count as per Turnover Slabs (at GSTIN Level)

Turnover Slab based on Outward Supply declared in GSTR-3B*	Count of Taxpayers	No. of invoices Reported in GSTR-1 by such taxpayers			Average count of invoices per month per taxpayer
		Jan'25	Feb'25	Mar'25	
Upto 5 Lakhs (leaving aside Nil files)	16,86,039	6,77,477	7,40,769	16,76,804	0.6
5 to 10 Lakhs	8,71,711	11,04,167	11,36,564	22,79,947	1.7
10 to 20 Lakhs	11,70,073	26,42,177	26,46,550	49,16,304	2.9
20 to 30 Lakhs	8,28,234	28,69,665	28,27,133	49,15,479	4.3
30 to 40 Lakhs	6,28,680	29,25,954	28,49,033	47,26,832	5.6
40 to 50 Lakhs	5,00,308	28,41,301	27,79,200	45,00,045	6.7
50 to 70 Lakhs	7,45,519	54,88,179	52,57,639	84,83,429	8.6
70 Lakh to 1 Crore	7,52,517	76,21,133	72,88,576	1,07,80,831	11.4
1 Crore to 1.5 Crores	7,42,876	1,08,28,774	1,03,27,973	1,45,98,508	16.0
1.5 Crores to 2 Crores	4,67,183	94,18,824	90,01,953	1,19,91,894	21.7
2 Crores to 3 Crores	5,46,603	1,54,34,227	1,47,23,471	1,88,40,461	29.9
3 Crores to 4 Crores	3,26,387	1,25,49,664	1,19,00,366	1,46,98,198	40.0
4 Crores to 5 Crores	2,31,799	1,10,91,582	1,03,21,806	1,20,11,098	48.1
5 Crores to 8 Crores	3,56,658	2,24,89,187	2,10,97,856	2,36,50,473	62.8
8 Crores to 10 Crores	1,43,329	1,15,09,053	1,07,34,141	1,18,12,757	79.2
10 Crores to 20 Crores	3,12,317	3,41,28,854	3,19,17,370	3,49,27,303	107.8
20 Crores to 50 Crores	2,11,129	3,78,77,939	3,53,75,297	3,85,09,923	176.5
50 Crores to 100 Crores	70,254	2,22,12,300	2,05,61,116	2,27,43,425	310.9
100 Crores to 500 Crores	57,060	4,49,59,920	4,16,36,700	4,65,70,368	777.9
Above 500 Crores	14,198	8,62,01,885	7,90,32,640	9,04,66,837	6003.2
GRAND TOTAL	1,06,62,874	34,48,72,262	32,21,56,153	38,31,00,916	32.8

Invoice Count as per Turnover Slabs (at GSTIN Level)



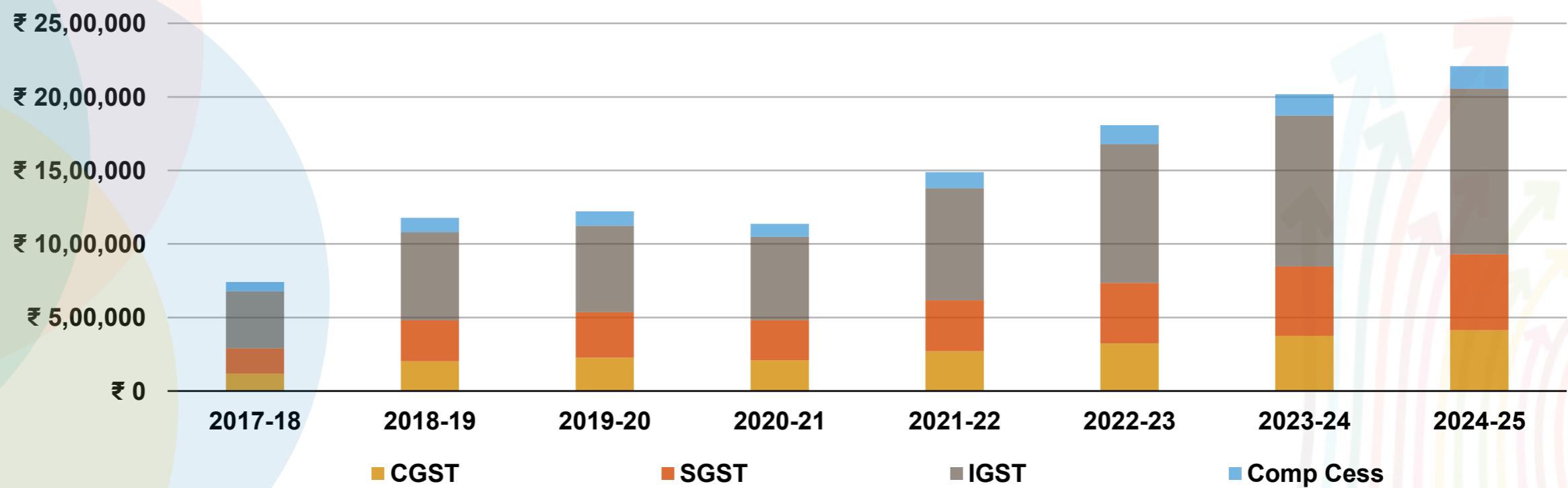


Payment

Payments- July'17 to Mar'25

Figures in crores

MONTH	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CGST	1,18,876	2,02,444	2,27,442	2,09,916	2,70,701	3,23,923	3,75,710	4,13,776
SGST	1,71,803	2,78,817	3,09,231	2,72,827	3,46,186	4,10,251	4,71,195	5,16,448
IGST *	3,87,355	5,98,739	5,86,698	5,65,720	7,63,632	9,45,220	10,26,789	11,25,335
Domestic	1,93,092	3,08,244	3,19,422	3,03,947	3,86,676	4,73,421	5,43,704	6,03,582
Imports	1,94,264	2,90,496	2,67,277	2,61,773	3,76,956	4,71,799	4,83,085	5,21,754
Comp Cess *	62,614	97,369	98,745	88,338	1,07,708	1,28,286	1,44,555	1,53,303
Domestic	56,319	87,289	88,304	79,153	98,918	1,17,390	1,32,639	1,41,892
Imports	6,294	10,079	10,443	9,185	8,790	10,896	11,915	11,411
Total	7,40,648	11,77,369	12,22,116	11,36,801	14,88,227	18,07,680	20,18,249	22,08,861

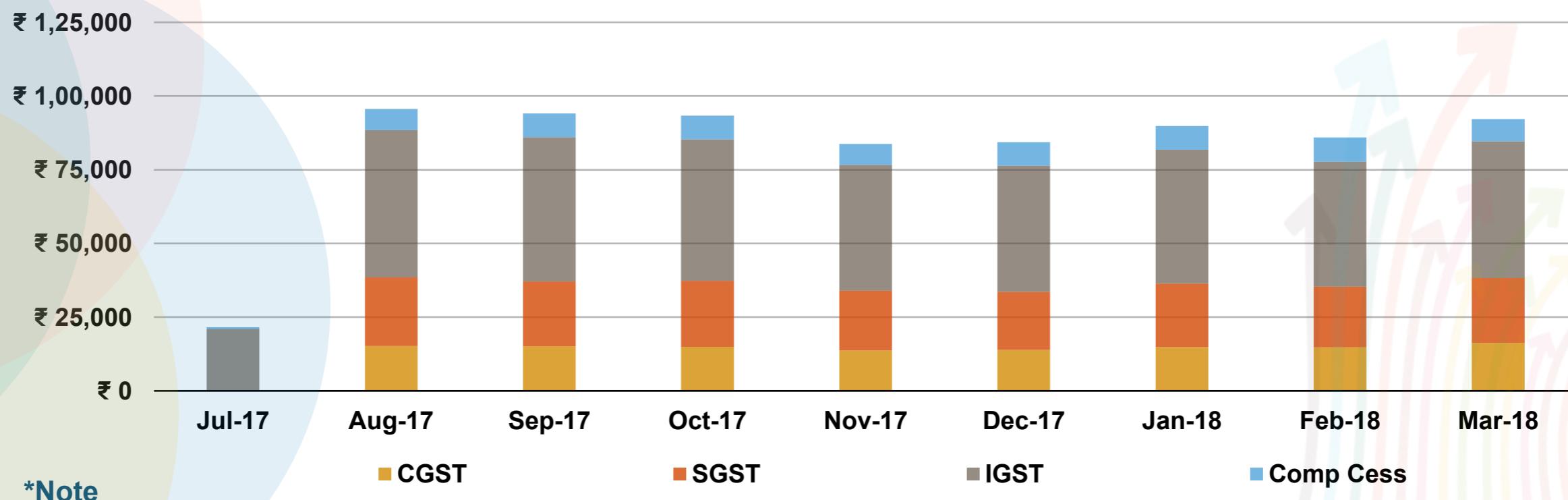


*Note -IGST/ Cess includes payments on both domestic supplies and imports

Payments- July'17 to March'18

Figures in crores

MONTH	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	TOTAL
CGST	10	15,252	15,131	14,962	13,690	13,928	14,874	14,763	16,266	1,18,876
SGST	10	23,257	21,979	22,345	20,294	19,700	21,542	20,621	22,055	1,71,803
IGST*	20,958	49,968	48,930	47,995	42,694	42,765	45,338	42,382	46,326	3,87,356
Domestic	32	26,901	25,000	25,879	22,667	22,048	23,793	22,779	23,993	1,93,093
Imports	20,926	23,068	23,929	22,116	20,026	20,717	21,546	19,603	22,333	1,94,263
Comp Cess*	593	7,156	8,024	8,032	7,103	7,922	8,070	8,196	7,520	62,614
Domestic	0	6,608	7,302	7,291	6,420	7,164	7,282	7,550	6,703	56,319
Imports	593	548	722	741	683	758	788	645	817	6,295
Total	21,572	95,633	94,064	93,333	83,780	84,314	89,825	85,962	92,167	7,40,650



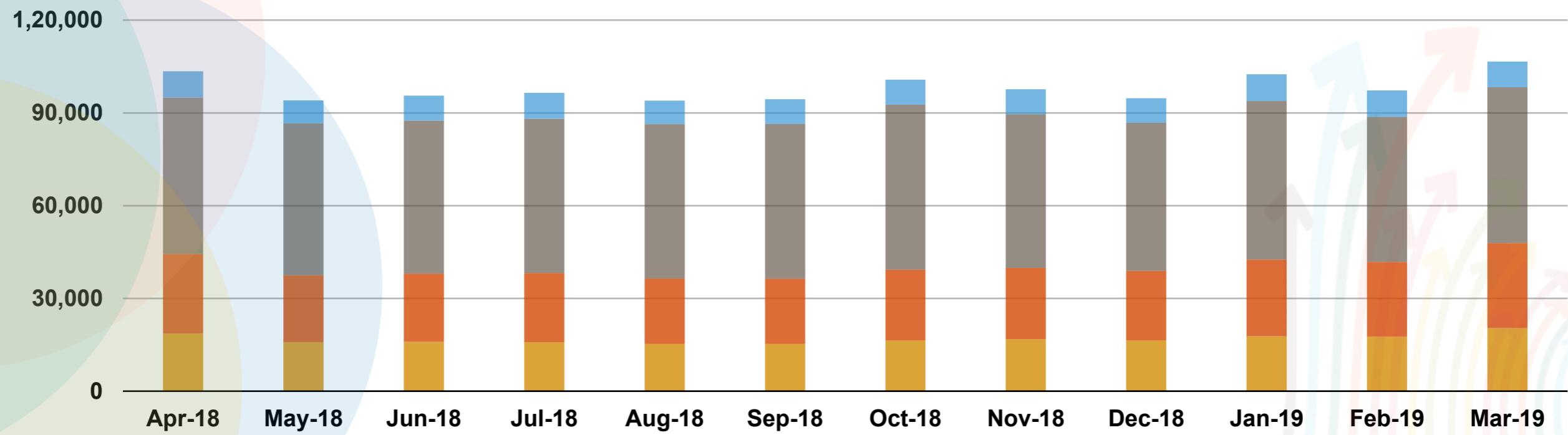
*Note

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'18 to March'19

Figures in crores

MONTH	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep'18	Oct'18	Nov'18	Dec'18	Jan'19	Feb'19	Mar'19	TOTAL
CGST	18,653	15,866	15,968	15,877	15,303	15,318	16,464	16,812	16,442	17,763	17,625	20,353	2,02,444
SGST	25,704	21,691	22,021	22,293	21,154	21,061	22,826	23,070	22,459	24,826	24,192	27,520	2,78,817
IGST*	50,548	49,120	49,498	49,951	49,875	50,070	53,419	49,726	47,936	51,225	46,953	50,418	5,98,739
Domestic	29,302	24,673	25,004	25,099	23,363	24,762	26,511	25,593	24,301	27,169	25,568	26,897	3,08,243
Imports	21,246	24,447	24,493	24,852	26,512	25,308	26,908	24,133	23,635	24,056	21,384	23,521	2,90,495
Comp Cess*	8,554	7,339	8,122	8,362	7,628	7,993	8,000	8,031	7,888	8,690	8,476	8,286	97,369
Domestic	7,852	6,485	7,349	7,568	6,779	7,224	7,045	7,189	7,051	7,788	7,566	7,395	87,290
Imports	702	854	773	794	849	769	955	842	838	902	910	891	10,080
Total	1,03,459	94,016	95,610	96,483	93,960	94,442	1,00,710	97,637	94,726	1,02,503	97,247	1,06,577	11,77,369



*Note

CGST

SGST

IGST

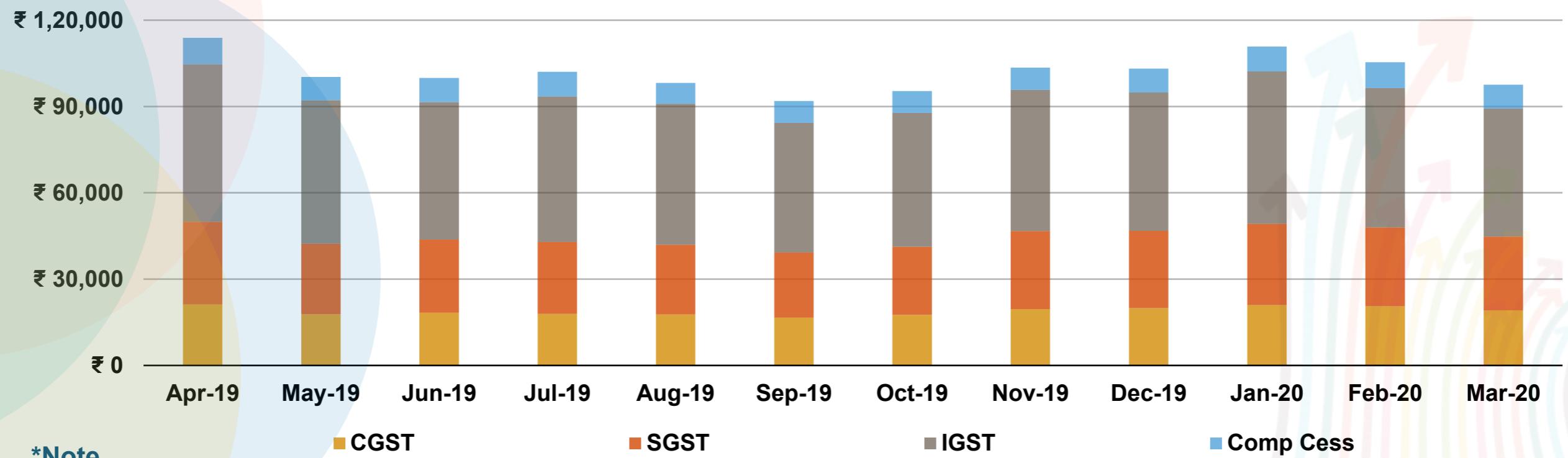
Comp Cess

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'19 to March'20

Figures in crores

Month	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	TOTAL
CGST	21,163	17,811	18,366	17,912	17,733	16,630	17,581	19,592	19,962	20,944	20,569	19,181	2,27,444
SGST	28,801	24,462	25,343	25,007	24,239	22,598	23,674	27,145	26,792	28,223	27,348	25,598	3,09,230
IGST*	54,733	49,891	47,772	50,612	48,958	45,069	46,517	49,027	48,099	53,013	48,503	44,506	5,86,700
Domestic	31,444	25,015	25,792	26,366	24,140	22,972	25,071	28,078	26,804	29,532	27,758	26,450	3,19,422
Imports	23,289	24,875	21,980	24,246	24,818	22,097	21,446	20,948	21,295	23,481	20,745	18,056	2,67,276
Comp Cess*	9,168	8,125	8,457	8,551	7,273	7,620	7,607	7,727	8,331	8,637	8,944	8,305	98,745
Domestic	8,115	7,172	7,582	7,754	6,432	6,892	6,833	6,858	7,484	7,813	7,907	7,465	88,307
Imports	1,053	953	876	797	841	728	774	869	847	824	1,040	841	10,443
Total	1,13,865	1,00,289	99,939	1,02,082	98,202	91,916	95,379	1,03,491	1,03,184	1,10,818	1,05,363	97,590	12,22,118



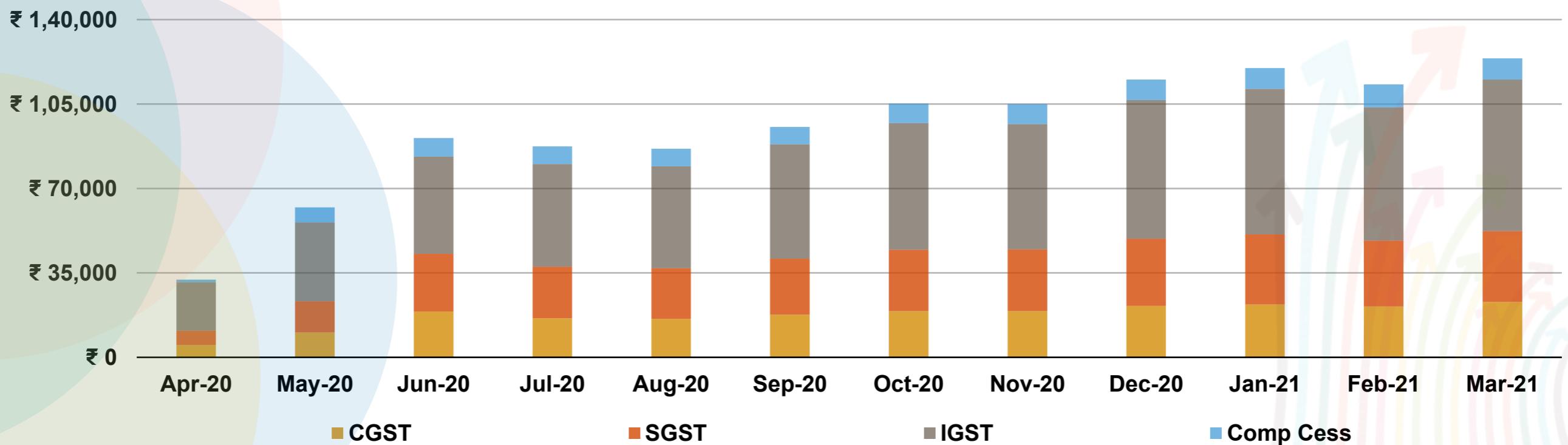
*Note

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'20 to March'21

Figures in crores

Month	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	TOTAL
CGST	5,067	10,330	18,980	16,147	15,906	17,741	19,193	19,189	21,365	21,932	21,092	22,973	2,09,916
SGST	5,951	12,911	23,970	21,418	21,064	23,131	25,411	25,540	27,804	29,025	27,273	29,329	2,72,827
IGST*	20,030	32,703	40,302	42,592	42,264	47,484	52,540	51,991	57,425	60,293	55,253	62,842	5,65,720
Domestic	7,956	16,062	24,594	22,268	23,085	25,042	29,165	29,913	30,375	32,869	30,871	31,745	3,03,946
Imports	12,074	16,640	15,709	20,324	19,179	22,442	23,375	22,078	27,050	27,424	24,382	31,097	2,61,773
Comp Cess*	1,125	6,207	7,665	7,265	7,215	7,124	8,011	8,241	8,579	8,622	9,525	8,757	88,337
Domestic	632	5,579	7,058	6,458	6,542	6,336	7,079	7,432	7,608	7,739	8,865	7,822	79,152
Imports	493	628	607	807	673	788	932	809	971	883	660	935	9,185
Total	32,172	62,151	90,917	87,422	86,450	95,480	1,05,155	1,04,962	1,15,174	1,19,872	1,13,144	1,23,901	11,36,800



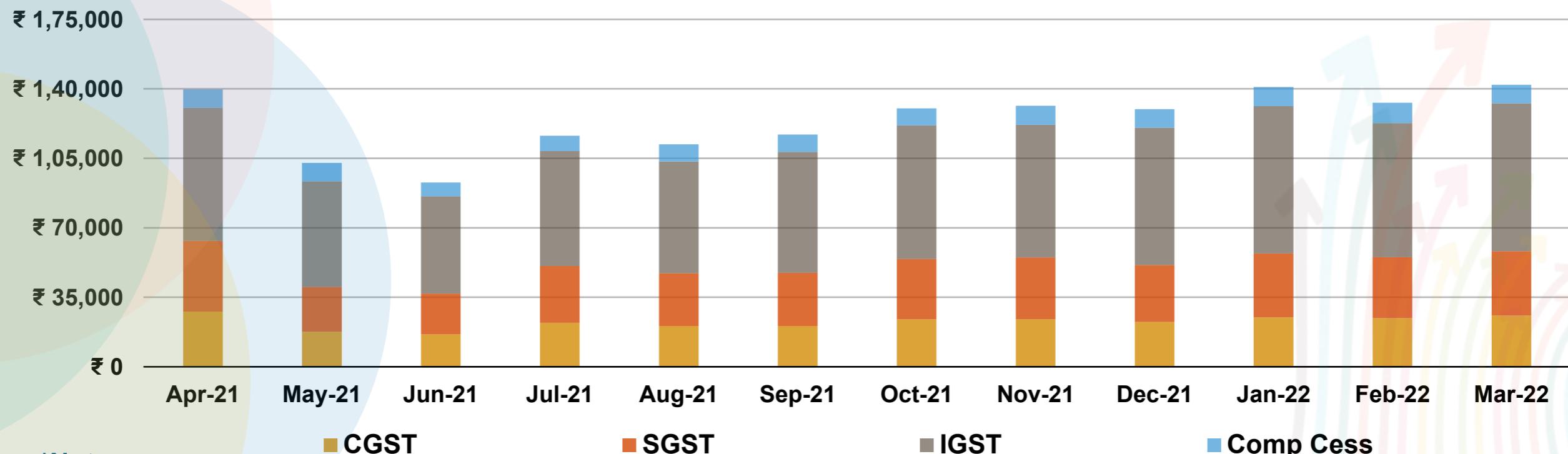
*Note

IGST/ Cess includes payments on both domestic supplies and imports

Figures in crores

Payments- April'21 to March'22

Month	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	TOTAL
CGST	27,837	17,592	16,424	22,197	20,522	20,578	23,861	23,978	22,578	24,869	24,435	25,830	2,70,701
SGST	35,621	22,653	20,397	28,541	26,605	26,767	30,421	31,127	28,658	32,239	30,779	32,378	3,46,186
IGST*	66,878	53,199	49,079	57,864	56,247	60,911	67,361	66,815	69,155	74,182	67,471	74,470	7,63,632
Domestic	38,882	27,197	23,317	29,964	29,363	31,356	34,363	34,650	31,628	36,983	33,634	35,339	3,86,676
Imports	27,996	26,002	25,762	27,900	26,884	29,555	32,998	32,165	37,527	37,199	33,837	39,131	3,76,956
Comp Cess*	9,372	9,265	6,949	7,790	8,646	8,754	8,484	9,606	9,389	9,696	10,340	9,417	1,07,708
Domestic	8,464	8,397	6,140	6,975	8,000	8,131	7,785	8,953	8,775	9,160	9,702	8,436	98,918
Imports	908	868	809	815	646	623	699	653	614	536	638	981	8,790
Total	1,39,708	1,02,709	92,849	1,16,392	1,12,020	1,17,010	1,30,127	1,31,526	1,29,780	1,40,986	1,33,025	1,42,095	14,88,227



*Note

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'22 to March'23

Figures in crores

Months	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	TOTAL
CGST	33,159	25,036	25,306	25,751	24,710	25,271	26,039	25,681	26,711	29,051	27,662	29,546	3,23,923
SGST	41,793	32,001	32,406	32,807	30,951	31,813	33,396	32,651	33,357	36,847	34,915	37,314	4,10,251
IGST*	81,939	73,345	75,887	79,518	77,782	80,464	81,778	77,103	78,435	80,995	75,069	82,907	9,45,220
Domestic	45,234	35,876	35,785	38,098	35,715	39,249	44,481	38,468	38,172	42,561	39,380	40,404	4,73,421
Imports	36,705	37,469	40,102	41,420	42,067	41,215	37,297	38,635	40,263	38,434	35,689	42,503	4,71,799
Comp Cess*	10,649	10,502	11,018	10,920	10,169	10,138	10,505	10,433	11,005	10,661	11,931	10,355	1,28,286
Domestic	9,792	9,571	9,821	9,925	9,151	9,282	9,680	9,616	10,155	9,863	11,139	9,395	1,17,390
Imports	857	931	1,197	995	1,018	856	825	817	850	798	792	960	10,896
Total	1,67,540	1,40,885	1,44,616	1,48,995	1,43,611	1,47,686	1,51,718	1,45,868	1,49,507	1,57,554	1,49,577	1,60,122	18,07,680

₹ 2,10,000

₹ 1,75,000

₹ 1,40,000

₹ 1,05,000

₹ 70,000

₹ 35,000

₹ 0

Apr'22 May'22 Jun'22 Jul'22 Aug'22 Sep'22 Oct'22 Nov'22 Dec'22 Jan'23 Feb'23 Mar'23

*Note

CGST

SGST

IGST

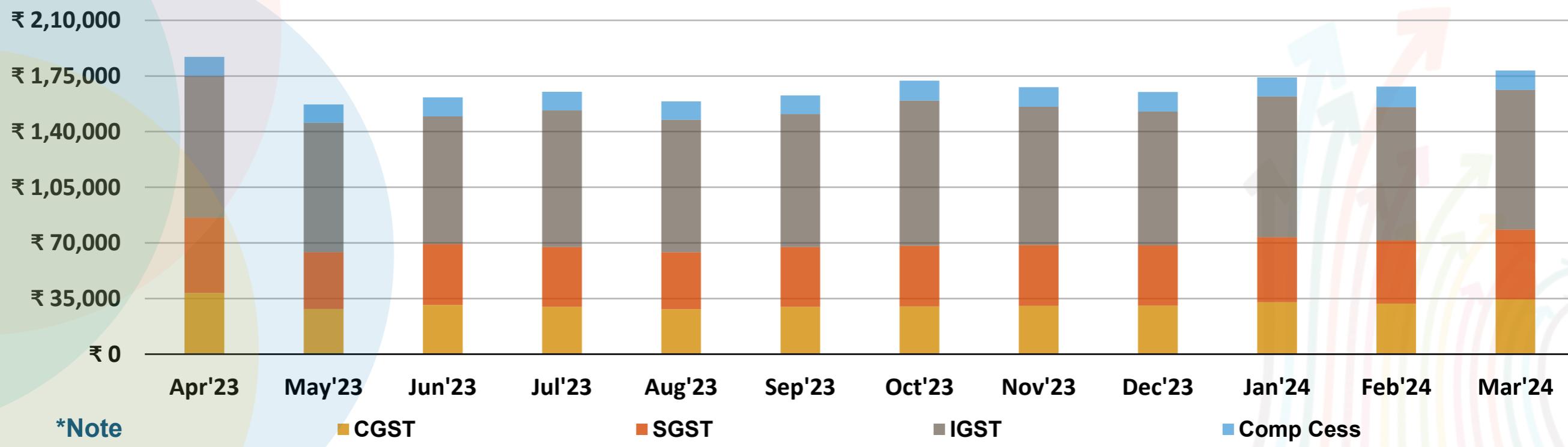
Comp Cess

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'23 to March'24

Figures in crores

Months	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	TOTAL
CGST	38,440	28,411	31,013	29,773	28,328	29,818	30,062	30,420	30,443	32,685	31,785	34,532	3,75,710
SGST	47,412	35,828	38,292	37,623	35,794	37,657	38,171	38,226	37,935	40,895	39,615	43,746	4,71,195
IGST*	89,158	81,363	80,292	85,930	83,251	83,623	91,315	87,009	84,255	88,550	84,098	87,947	10,26,790
Domestic	54,186	39,591	41,256	44,691	39,701	42,477	49,188	47,810	42,721	48,952	45,505	47,625	5,43,704
Imports	34,972	41,772	39,035	41,239	43,550	41,145	42,127	39,198	41,534	39,598	38,593	40,322	4,83,086
Comp Cess*	12,025	11,489	11,900	11,779	11,695	11,613	12,456	12,275	12,249	11,976	12,839	12,259	1,44,554
Domestic	11,124	10,431	10,872	10,939	10,679	10,733	11,162	11,239	11,170	11,173	11,854	11,263	1,32,639
Imports	901	1,057	1,028	840	1,016	881	1,294	1,036	1,079	803	984	996	11,915
Total	1,87,035	1,57,090	1,61,497	1,65,105	1,59,069	1,62,712	1,72,003	1,67,929	1,64,882	1,74,106	1,68,337	1,78,484	20,18,249



*Note

CGST

SGST

IGST

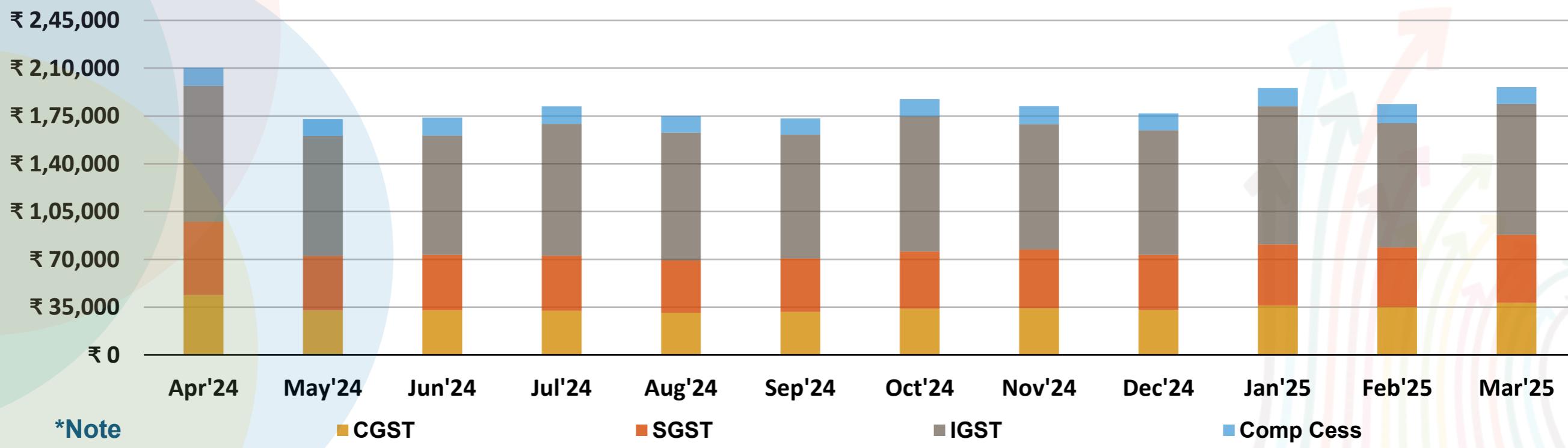
Comp Cess

IGST/ Cess includes payments on both domestic supplies and imports

Payments- April'24 to March'25

Figures in crores

Months	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	TOTAL
CGST	43,846	32,409	32,627	32,386	30,862	31,422	33,821	34,141	32,836	36,077	35,204	38,145	4,13,776
SGST	53,538	40,265	40,715	40,289	38,411	39,283	41,864	43,047	40,499	44,942	43,704	49,891	5,16,448
IGST*	99,623	87,781	87,310	96,447	93,621	90,594	99,111	91,828	91,221	1,01,075	90,870	95,853	11,25,335
Domestic	61,797	47,902	47,270	49,437	44,593	46,087	54,878	50,093	47,783	53,623	50,049	50,071	6,03,582
Imports	37,826	39,879	40,040	47,009	49,028	44,507	44,233	41,736	43,438	47,453	40,821	45,782	5,21,754
Comp Cess*	13,260	12,284	13,160	12,953	12,068	11,941	12,550	13,253	12,301	13,412	13,868	12,253	1,53,303
Domestic	12,252	11,207	12,188	11,923	11,120	11,059	11,688	12,398	11,471	12,483	12,987	11,116	1,41,892
Imports	1,008	1,076	972	1,029	948	883	862	855	830	929	880	1,137	11,411
Total	2,10,267	1,72,739	1,73,812	1,82,075	1,74,962	1,73,240	1,87,346	1,82,269	1,76,857	1,95,506	1,83,646	1,96,141	22,08,861



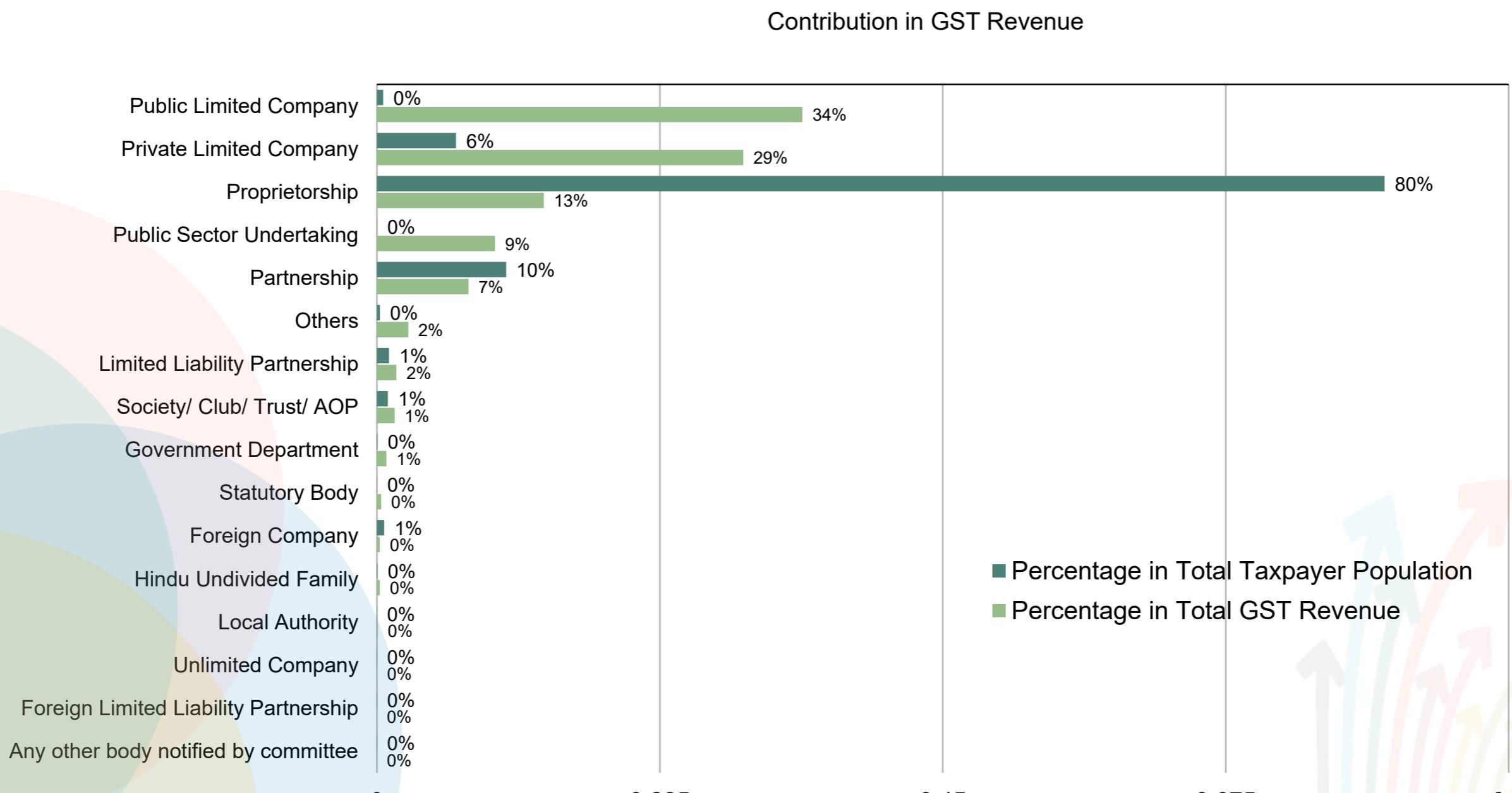
Contribution to GST Revenue* from Different Constitutions of Business

CONSTITUTION OF BUSINESS	No. of Tax Payers who has entry in cash ledger against R3B/R4	% age of Tax Payers	COLLECTION	%AGE OF COLLECTION
Public Limited Company	97,700	0.50%	29,54,728.37	33.83%
Private Limited Company	12,35,865	6.29%	25,45,170.52	29.14%
Proprietorship	1,57,35,449	80.14%	11,59,455.02	13.27%
Public Sector Undertaking	3,475	0.02%	8,20,352.86	9.39%
Partnership	20,18,422	10.28%	6,36,554.97	7.29%
Others	47,468	0.24%	2,18,069.75	2.50%
Limited Liability Partnership	1,90,732	0.97%	1,35,173.65	1.55%
Society/ Club/ Trust/ AOP	1,69,804	0.86%	1,22,957.38	1.41%
Government Department	9,974	0.05%	65,498.87	0.75%
Foreign Company	2,079	0.01%	29,090.73	0.33%
Hindu Undivided Family	1,13,672	0.58%	20,319.56	0.23%
Local Authority	9,177	0.05%	20,190.40	0.23%
Statutory Body	1,210	0.01%	6,109.03	0.07%
Unlimited Company	142	0.00%	746.85	0.01%
Foreign Limited Liability Partnership	184	0.00%	65.15	0.00%
Any other body notified by committee	87	0.00%	21.48	0.00%
Grand Total	1,96,35,440	100%	87,34,504.61	100%

****Note**

- Status as on 30th June 2025; Return period accounted up to March 2025
- Figures doesn't include IGST on imports

Contribution to GST Revenue* from Different Constitutions of Business



****Note**

- Status as on 30th June 2025; Return period accounted up to March 2025
- Figures representative of the liability paid by debit made in the Electronic Cash Ledger (doesn't include IGST on imports)

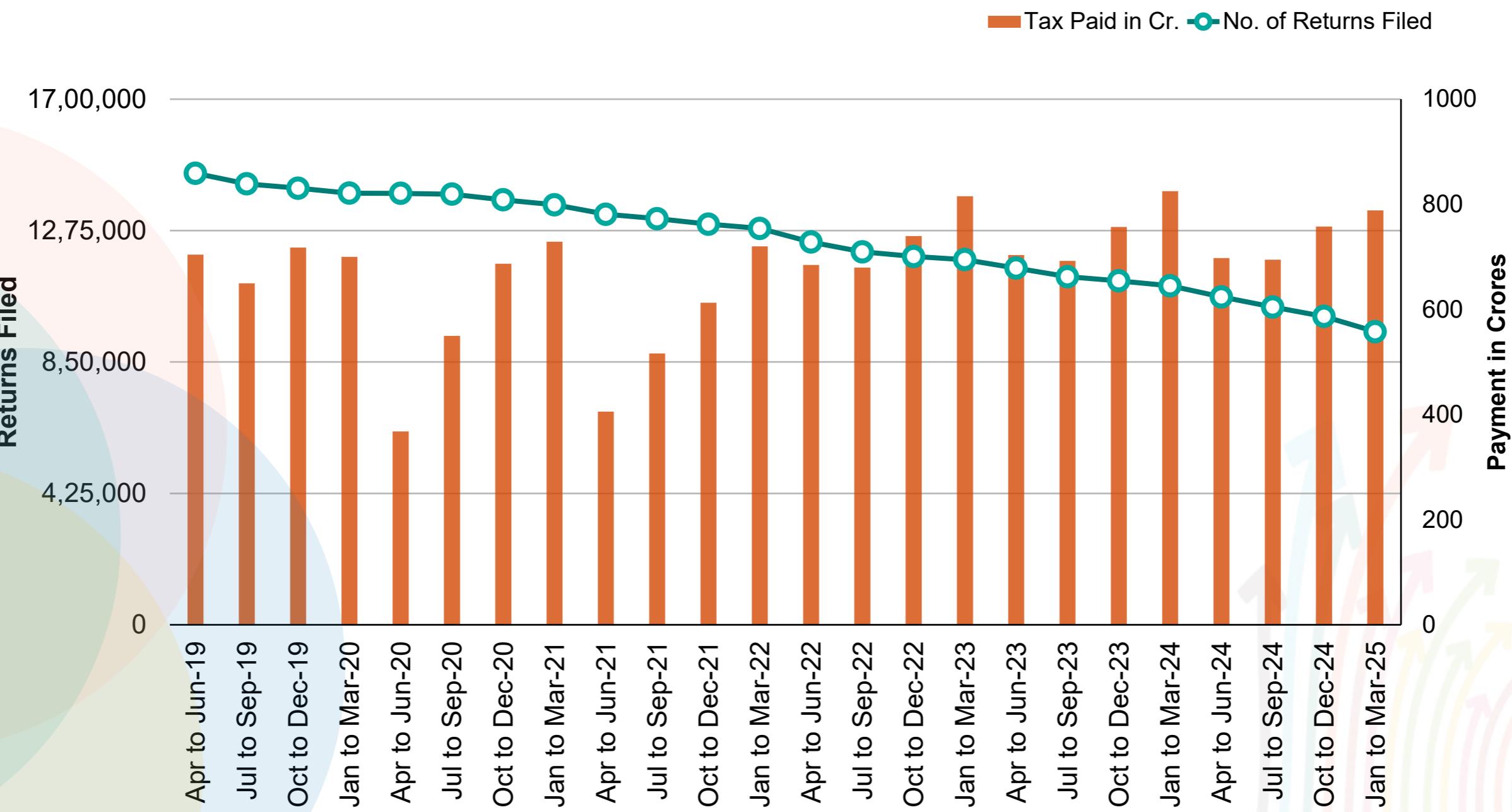
Composition Taxpayers: Returns and Payment Trends*

Return Period	No. of Returns Filed	No. of GSTINs Making Payment	Nil Filers	Tax Paid in Cr.	Avg. Tax per GSTIN/ quarter
Apr to Jun-19	14,60,244	10,65,112	3,95,132	704	6,612
Jul to Sep-19	14,26,010	10,22,108	4,03,902	650	6,357
Oct to Dec-19	14,12,171	10,28,357	3,83,814	718	6,979
Jan to Mar-20	13,96,015	9,91,904	4,04,111	700	7,059
Apr to Jun-20	13,95,343	8,14,492	5,80,851	368	4,518
Jul to Sep-20	13,92,944	9,19,129	4,73,815	550	5,982
Oct to Dec-20	13,74,591	9,40,913	4,33,678	687	7,302
Jan to Mar-21	13,58,532	9,16,973	4,41,559	729	7,948
Apr to Jun-21	13,27,726	6,67,757	6,59,969	406	6,075
Jul to Sep-21	13,13,449	7,17,201	5,96,248	516	7,198
Oct to Dec-21	12,95,833	7,57,435	5,38,398	613	8,091
Jan to Mar-22	12,81,856	8,27,446	4,54,410	720	8,702
Apr to Jun-22	12,38,058	8,41,442	3,96,616	685	8,138
Jul to Sep-22	12,06,267	8,38,662	3,67,605	680	8,103
Oct to Dec-22	11,91,330	8,47,553	3,43,777	740	8,727
Jan to Mar-23	11,81,196	8,62,597	3,18,599	815	9,450
Apr to Jun-23	11,53,472	8,18,770	3,34,702	704	8,592
Jul to Sep-23	11,25,736	8,13,941	3,11,795	692	8,506
Oct to Dec-23	11,12,276	8,17,700	2,94,576	757	9,259
Jan to Mar-24	10,96,460	8,15,896	2,80,564	825	10,110
Apr to Jun-24	10,60,407	7,75,248	2,85,159	698	9,002
Jul to Sep-24	10,27,677	7,68,065	2,59,612	695	9,043
Oct to Dec-24	9,97,291	7,62,259	2,35,032	758	9,938
Jan to Mar-25	9,48,131	7,47,890	2,00,241	788	10,541

* The number of taxpayers above are of those who filed returns

* Average tax payment in cash is based on non-nil returns

Composition Taxpayers: Returns and Payment Trends*



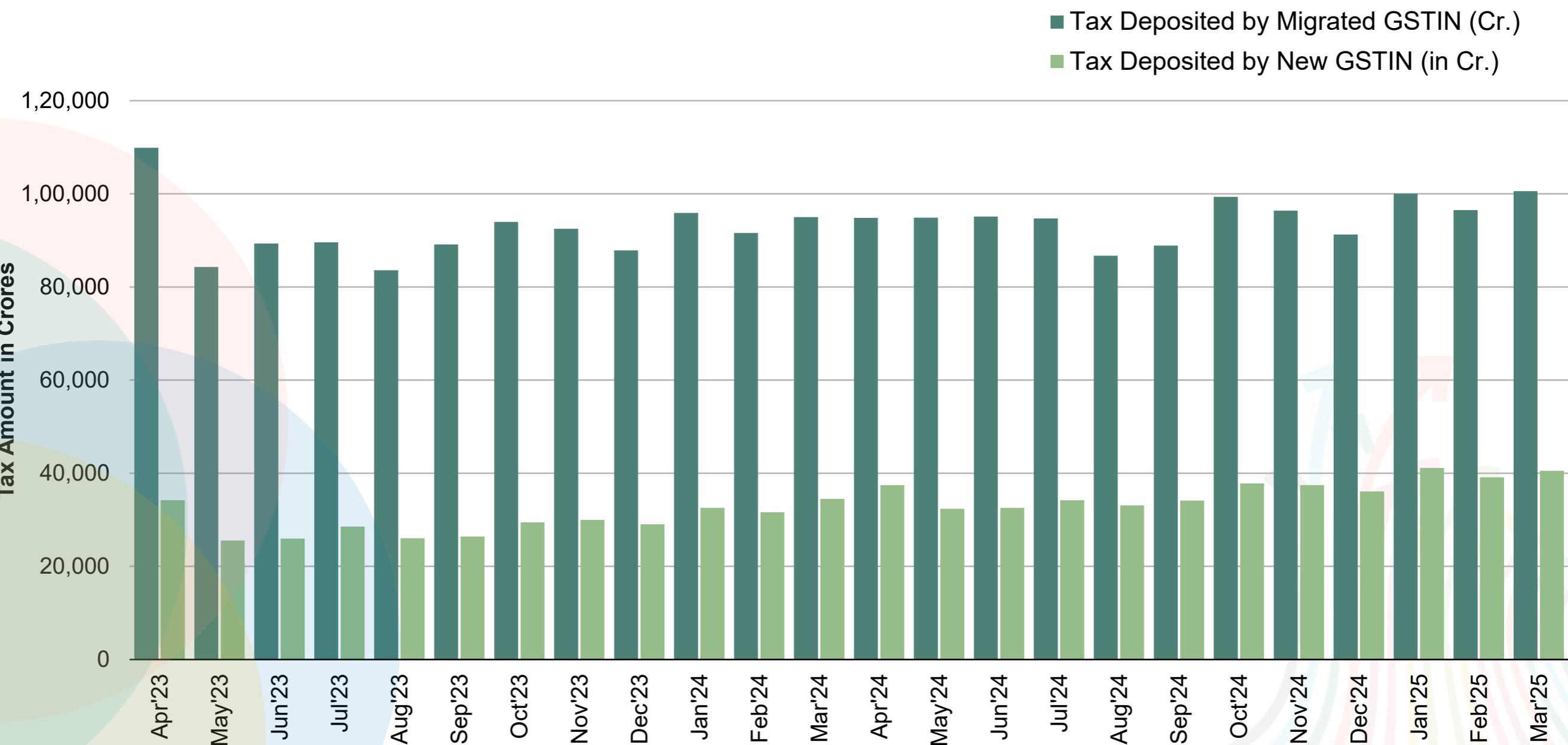
*The number of taxpayers above is of those who filed return and average tax payment in cash is based on non-nil returns

Migrated and New Taxpayers : Tax Collection Trend*

Payment Month	No. of Migrated GSTIN	Tax Deposited by Migrated GSTIN (Cr.)	Avg. Tax Paid per Migrated GSTIN (in Lakhs)	No. of New GSTIN	Tax Deposited by New (in Cr.)	Avg. Tax Paid per New GSTIN in Lakhs
Apr-23	20,61,383	1,09,875	5.33	25,56,836	34,212	1.34
May-23	16,08,133	84,295	5.24	20,19,489	25,546	1.26
Jun-23	15,19,747	89,344	5.88	18,43,260	25,968	1.41
Jul-23	19,59,473	89,570	4.57	25,65,807	28,533	1.11
Aug-23	15,03,810	83,608	5.56	18,71,915	26,035	1.39
Sep-23	14,15,190	89,134	6.30	17,68,010	26,413	1.49
Oct-23	19,49,361	93,962	4.82	26,04,325	29,463	1.13
Nov-23	14,73,696	92,510	6.28	18,96,120	29,982	1.58
Dec-23	14,89,246	87,868	5.90	19,09,288	29,060	1.52
Jan-24	20,08,389	95,898	4.77	27,53,397	32,578	1.18
Feb-24	14,94,451	91,598	6.13	19,67,400	31,638	1.61
Mar-24	14,89,769	95,024	6.38	19,66,643	34,516	1.76
Apr-24	19,20,192	94,837	4.94	27,06,187	37,455	1.38
May-24	15,26,176	94,862	6.22	21,43,727	32,354	1.51
Jun-24	14,06,068	95,132	6.77	19,43,535	32,562	1.68
Jul-24	18,92,844	94,717	5.00	27,82,891	34,233	1.23
Aug-24	14,43,085	86,707	6.01	20,53,792	33,118	1.61
Sep-24	13,56,755	88,907	6.55	19,49,286	34,137	1.75
Oct-24	18,79,755	99,333	5.28	28,99,572	37,818	1.30
Nov-24	14,90,929	96,393	6.47	22,23,524	37,473	1.69
Dec-24	14,51,389	91,292	6.29	21,95,453	36,101	1.64
Jan-25	19,67,489	1,00,040	5.08	31,28,438	41,158	1.32
Feb-25	14,71,925	96,533	6.56	22,41,617	39,151	1.75
Mar-25	15,23,303	1,00,595	6.60	23,39,297	40,539	1.73
Total		22,42,032	5.70		7,90,042	1.45

*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.

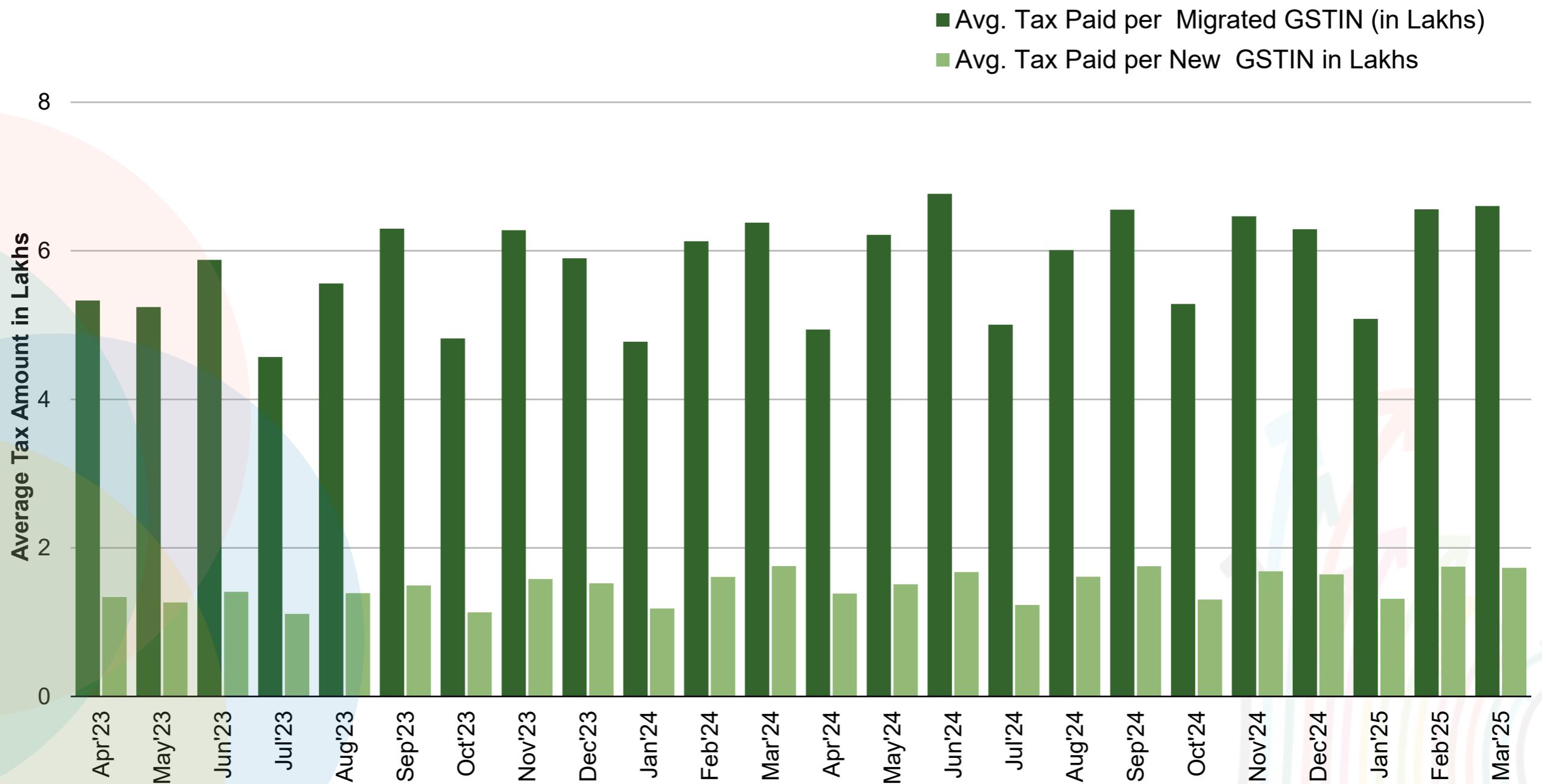
Migrated and New Taxpayers Month wise Tax Collection Trend*



*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.

Migrated and New Taxpayers : Tax Collection Trend*

Average Tax Collection Trend per GSTIN*

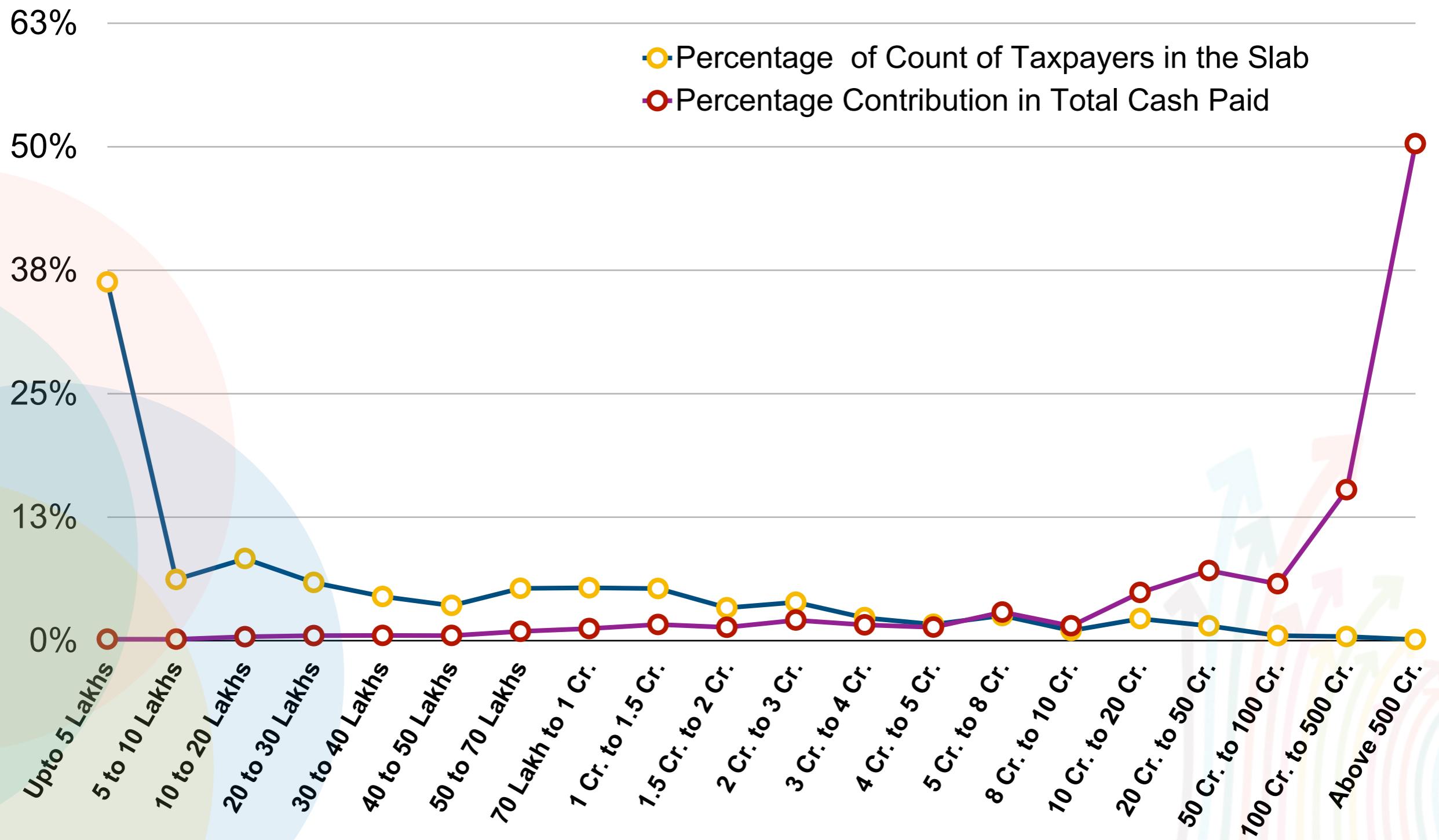


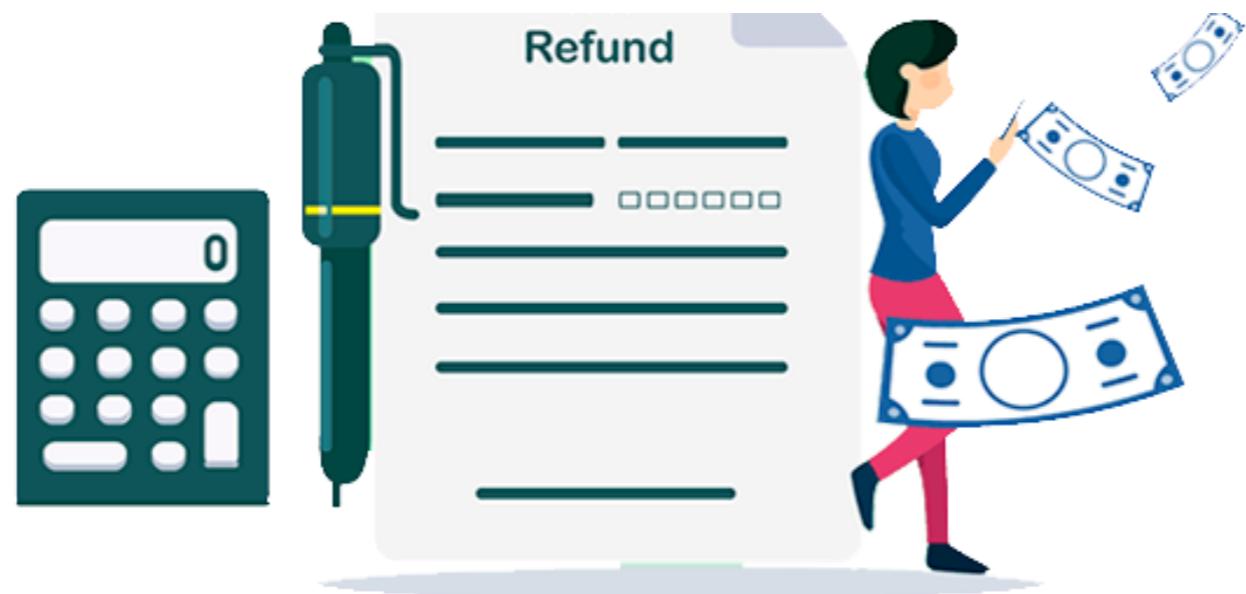
*The number of taxpayers above is of those who paid cash i.e. it does not include those who filed NIL return or paid full Liability by ITC.

Cash Payment Trend basis Turnover Slabs (FY 2024-25)

Turnover Slab	Percentage of Count of Taxpayers in the Slab	Cash Paid in Crores	Percentage of Cash Paid
Upto 5 Lakhs	36.30%	2,227	0.14%
5 to 10 Lakhs	6.19%	2,148	0.14%
10 to 20 Lakhs	8.30%	5,974	0.39%
20 to 30 Lakhs	5.88%	7,684	0.50%
30 to 40 Lakhs	4.46%	7,981	0.52%
40 to 50 Lakhs	3.55%	7,899	0.51%
50 to 70 Lakhs	5.29%	14,366	0.93%
70 Lakh to 1 Crore	5.34%	18,710	1.21%
1 Crore to 1.5 Crores	5.27%	25,157	1.63%
1.5 Crores to 2 Crores	3.32%	20,817	1.35%
2 Crores to 3 Crores	3.88%	31,906	2.07%
3 Crores to 4 Crores	2.32%	24,552	1.59%
4 Crores to 5 Crores	1.64%	20,922	1.36%
5 Crores to 8 Crores	2.53%	44,515	2.89%
8 Crores to 10 Crores	1.02%	22,949	1.49%
10 Crores to 20 Crores	2.22%	74,940	4.87%
20 Crores to 50 Crores	1.50%	1,09,226	7.09%
50 Crores to 100 Crores	0.50%	88,530	5.75%
100 Crores to 500 Crores	0.40%	2,35,077	15.26%
Above 500 Crores	0.10%	7,74,798	50.30%
GRAND TOTAL	100.00%	15,40,381	100.00%

Turnover Slabs and Cash Payment Trends

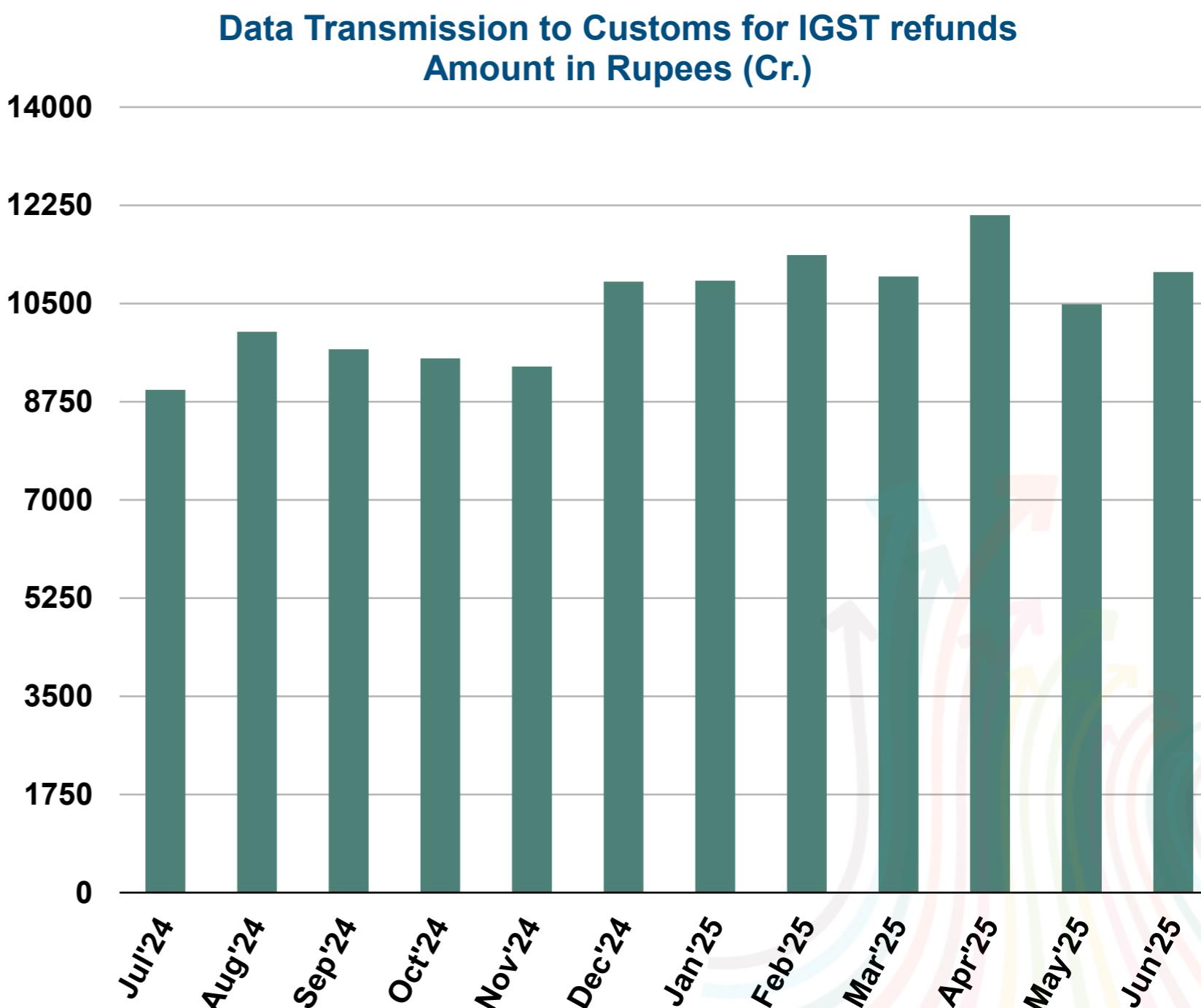




Refund

Data Transmission to Customs for Refund of IGST Paid on Export of Goods (July – 24 till June – 25)

Month of Transmission	IGST (Amt/Cr.)	Invoice Count	GSTR-1 Count
Jul-24	8,961.80	3,25,107	21,001
Aug-24	9,997.31	3,35,170	20,182
Sep-24	9,683.34	3,30,795	19,854
Oct-24	9,520.23	3,41,452	21,727
Nov-24	9,377.14	3,51,886	20,797
Dec-24	10,888.87	3,34,143	20,087
Jan-25	10,906.42	4,02,727	23,306
Feb-25	11,362.91	3,78,719	21,461
Mar-25	10,982.07	3,58,898	21,459
Apr-25	12,072.48	3,94,788	23,238
May-25	10,485.23	3,65,013	21,582
Jun-25	11,058.76	3,84,768	21,995



Online Refund Status: As on 30th June, 2025

Figures in crores

Fiscal Year	Refund **				
	CGST	SGST	IGST	CESS	TOTAL
2019-20	5,819	8,011	9,808	1,089	5,819
2020-21	18,171	22,218	28,081	2,666	18,171
2021-22	26,370	33,098	38,188	2,881	26,370
2022-23	29,167	36,247	46,931	2,454	29,167
2023-24	30,306	37,541	53,406	2,341	30,306
2024-25	33,677	42,747	56,469	2,912	33,677

- Refund figures from Nov - 2019 only (Automation of RFD-01 implemented in late Sep 2019)



E-Way Bill

E-way bill Statistics

Functionalities	1 st Apr 2024 To 31 st Mar 2025	1 st Apr 2025 To 31 st May 2025
Total e-Way Bills generated	1,30,46,87,246	24,19,18,362
Count of Inter State e-Way Bills	46,37,41,112	8,47,28,721
Count of Intra State e-Way Bills	84,09,46,134	15,71,89,641

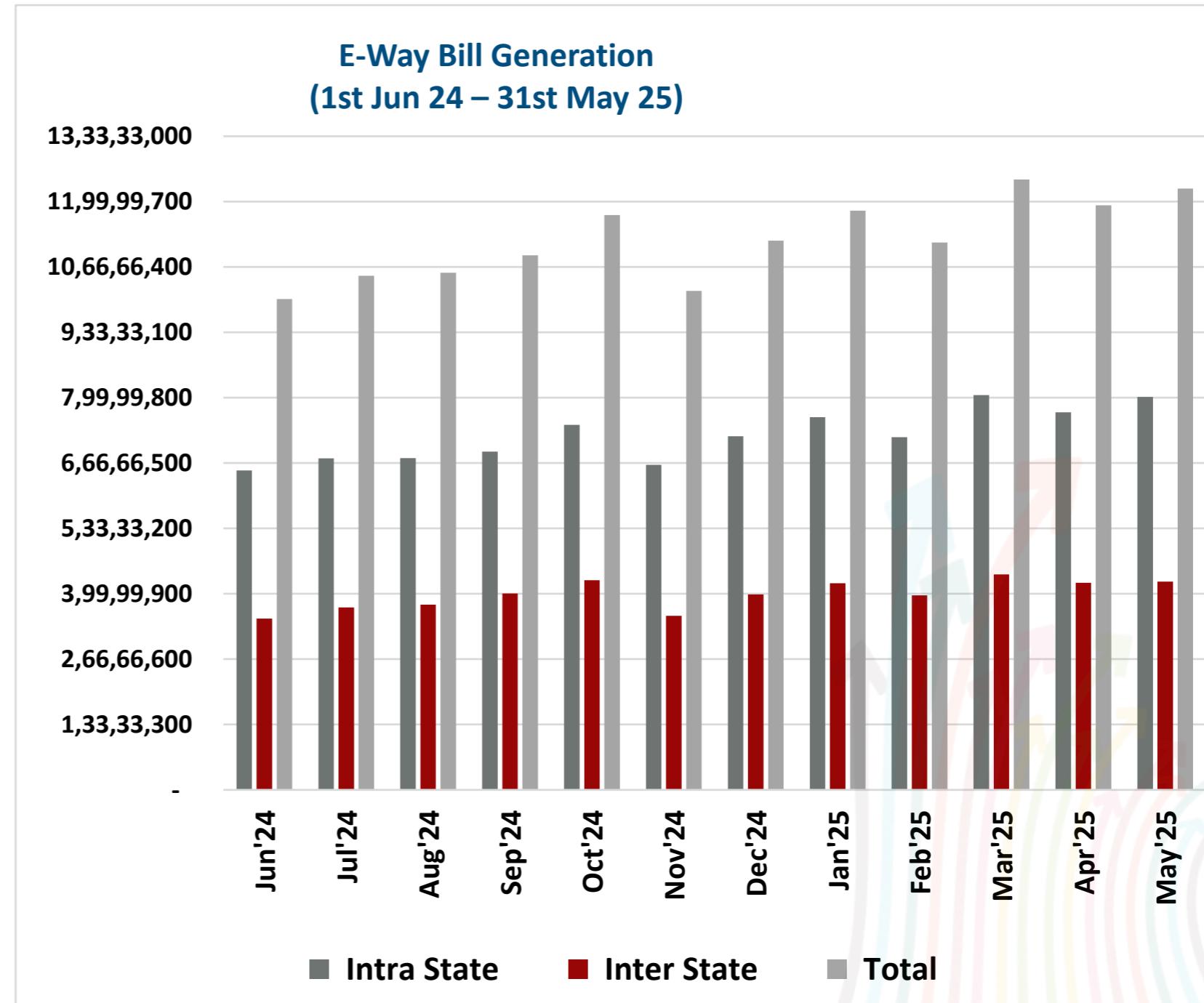
Total Number of E-way Bill generated	6,19,39,18,898	From Apr 2018 to May 2025
Highest number of e-Way bill generated in a day	52,29,499	On 28th Feb 2025
Number of Tax payers registered with e-Way bill system *	55,23,281	
Number of Transporters registered with e-Way bill system	89,176	As on 30th Jun 2025

* Out of 1,53,94,256 registered taxpayers

E-way bill generation

(1st Jun 2024 – 31st May 2025)

Month	Intra State	Inter State	Total
Jun'24	6,51,70,147	3,49,39,259	10,01,09,406
Jul'24	6,76,23,763	3,72,32,955	10,48,56,718
Aug'24	6,76,80,697	3,77,94,379	10,54,75,076
Sep'24	6,90,11,058	4,00,48,388	10,90,59,446
Oct'24	7,44,59,074	4,27,92,219	11,72,51,293
Nov'24	6,62,89,092	3,55,14,125	10,18,03,217
Dec'24	7,21,37,819	3,98,77,687	11,20,15,506
Jan'25	7,60,07,883	4,21,39,990	11,81,47,873
Feb'25	7,19,65,506	3,96,77,467	11,16,42,973
Mar'25	8,05,32,779	4,39,76,605	12,45,09,384
Apr'25	7,70,18,024	4,22,47,935	11,92,65,959
May'25	8,01,71,617	4,24,80,786	12,26,52,403
Total	86,80,67,459	47,87,21,795	1,34,67,89,254



Modes of E-way Bill Generation

Modes of E-Way Bill Generation

45.2%

Website

12.6%

Excel Tool

42.1%

Mobile, SMS & API



Road



Rail



Air



Ship

98.71%

0.7%

0.8%

0.06%

Modes of Goods
Transport (In
Terms of Count)

Cumulative Trend of Users' Registration on E-Way Bill Portal (GSTIN holder, Transporters and Unregistered Persons)

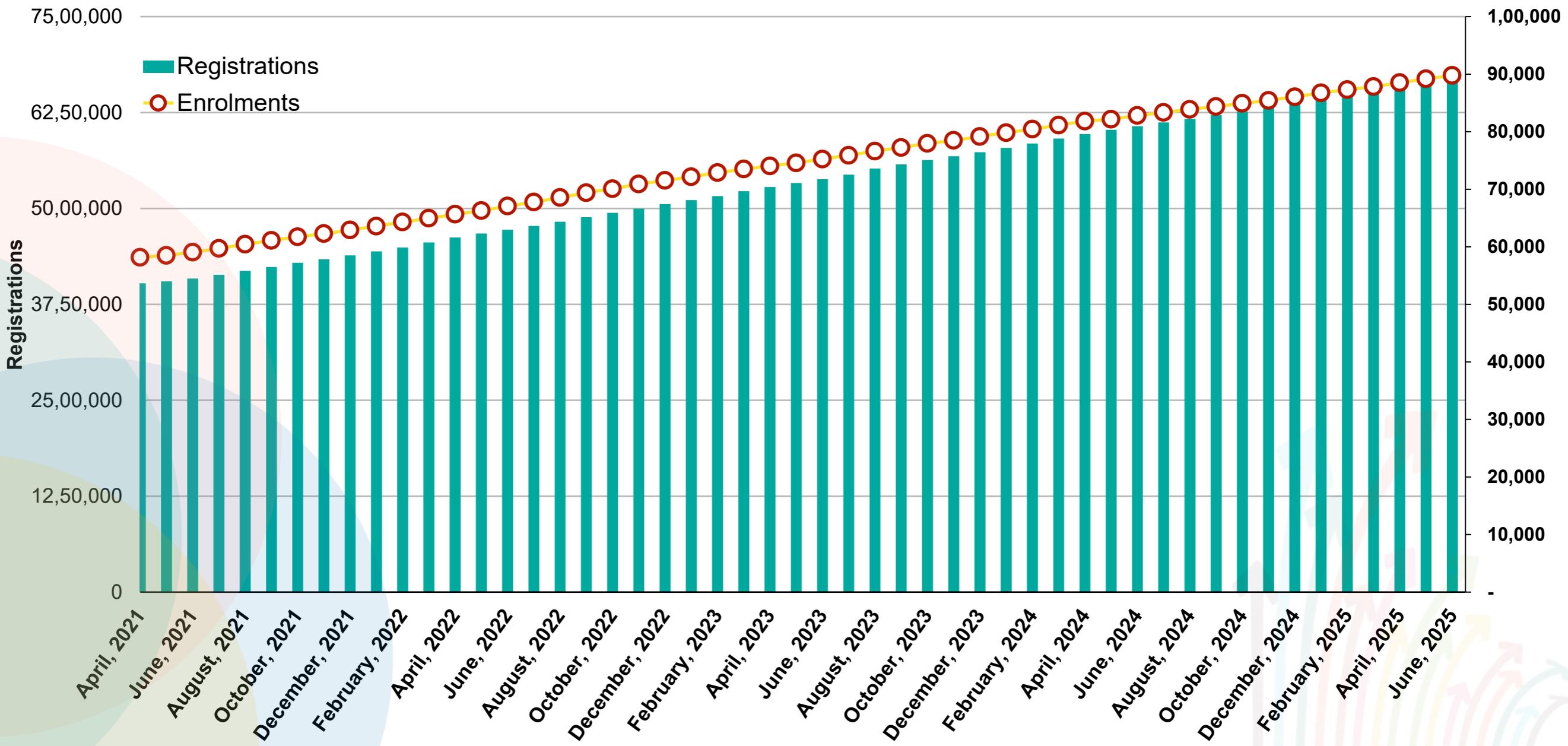
Months	2020		2021		2022		2023		2024	
	Registrations	Enrolments*								
January	33,07,855	48,239	38,51,597	55,784	44,41,749	63,599	51,09,699	72,169	57,90,416	79,836
February	33,66,286	49,025	39,09,707	56,627	44,91,328	64,303	51,62,260	72,890	58,47,618	80,458
March	34,07,287	49,535	39,75,112	57,477	45,58,200	64,963	52,24,584	73,518	59,10,251	81,137
April	34,15,357	49,662	40,24,115	58,166	46,21,443	65,661	52,81,007	74,058	59,71,100	81,841
May	34,38,051	50,039	40,50,597	58,507	46,73,776	66,283	53,33,221	74,582	60,26,241	82,179
June	34,77,192	50,681	40,87,861	59,063	47,24,232	67,084	53,81,494	75,237	60,72,172	82,820
July	35,22,208	51,336	41,35,645	59,721	47,73,666	67,774	54,40,083	75,909	61,21,434	83,348
August	35,68,910	51,947	41,85,882	60,454	48,26,218	68,566	55,19,500	76,635	61,69,562	83,895
September	36,23,579	52,600	42,37,684	61,099	48,86,284	69,405	55,74,423	77,258	62,16,228	84,378
October	36,81,583	53,451	42,92,374	61,742	49,42,635	70,092	56,31,741	77,970	62,66,321	84,935
November	37,28,769	54,014	43,36,271	62,285	49,99,175	70,905	56,79,860	78,500	63,10,890	85,436
December	37,93,324	54,856	43,90,177	62,922	50,56,813	71,540	57,32,448	79,171	63,61,706	86,066

2025		
Months	Registrations	Enrolments*
January	64,17,676	86,746
February	64,69,064	87,322
March	65,30,150	87,830
April	65,91,158	88,533
May	66,46,305	89,212
June	66,97,565	89,774

*Note

1. Enrolments stand for transporters and unregistered persons
2. The figures are cumulative

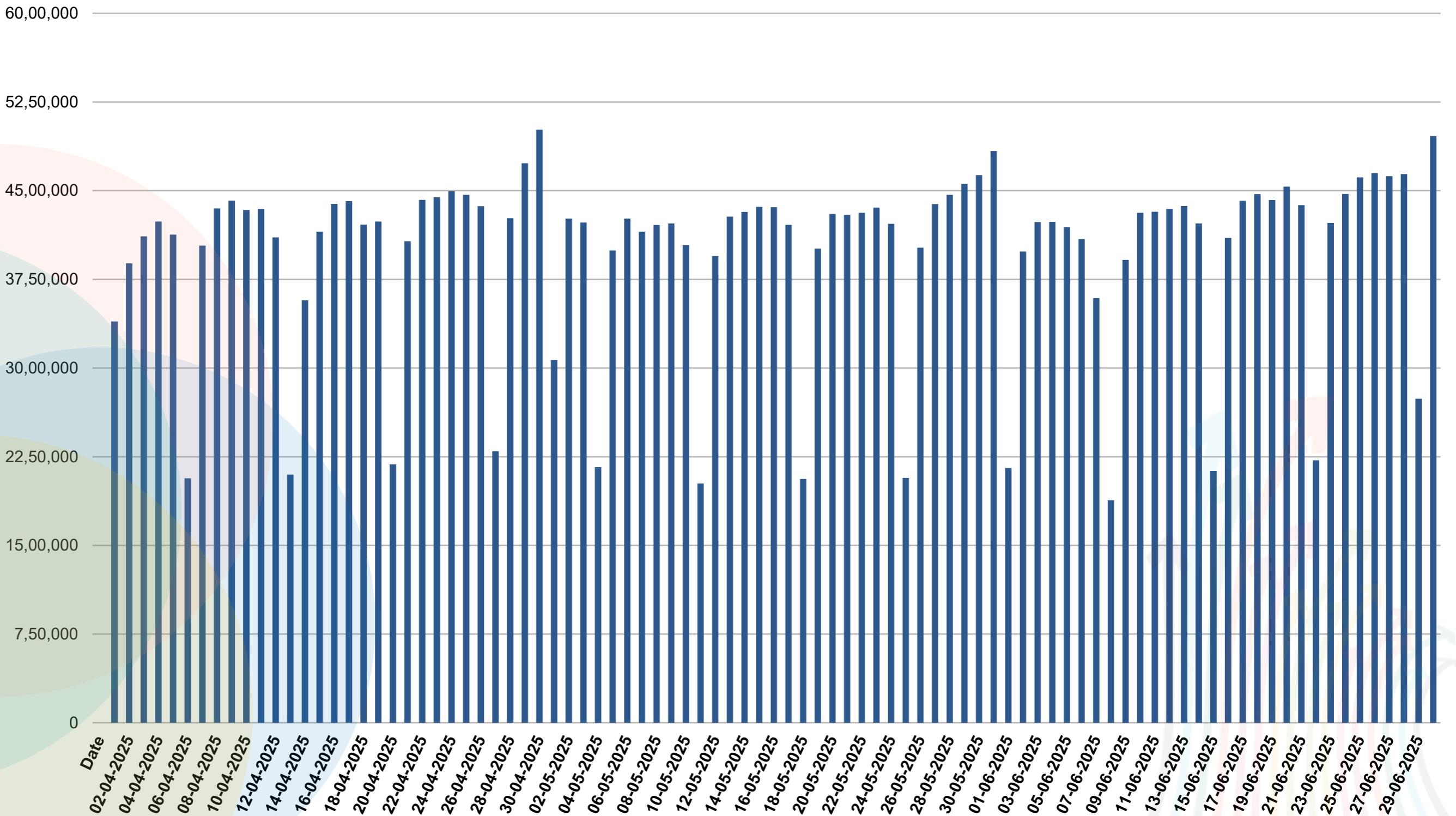
Cumulative Trend of Users' Registration on E-Way Bill Portal (GSTIN holder, Transporters and Unregistered Persons)



*Note

1. Enrolments stand for transporters and unregistered persons
2. The figures are cumulative

Trend of E-way Bill Generation (1st April 2025 - 30th June 2025)

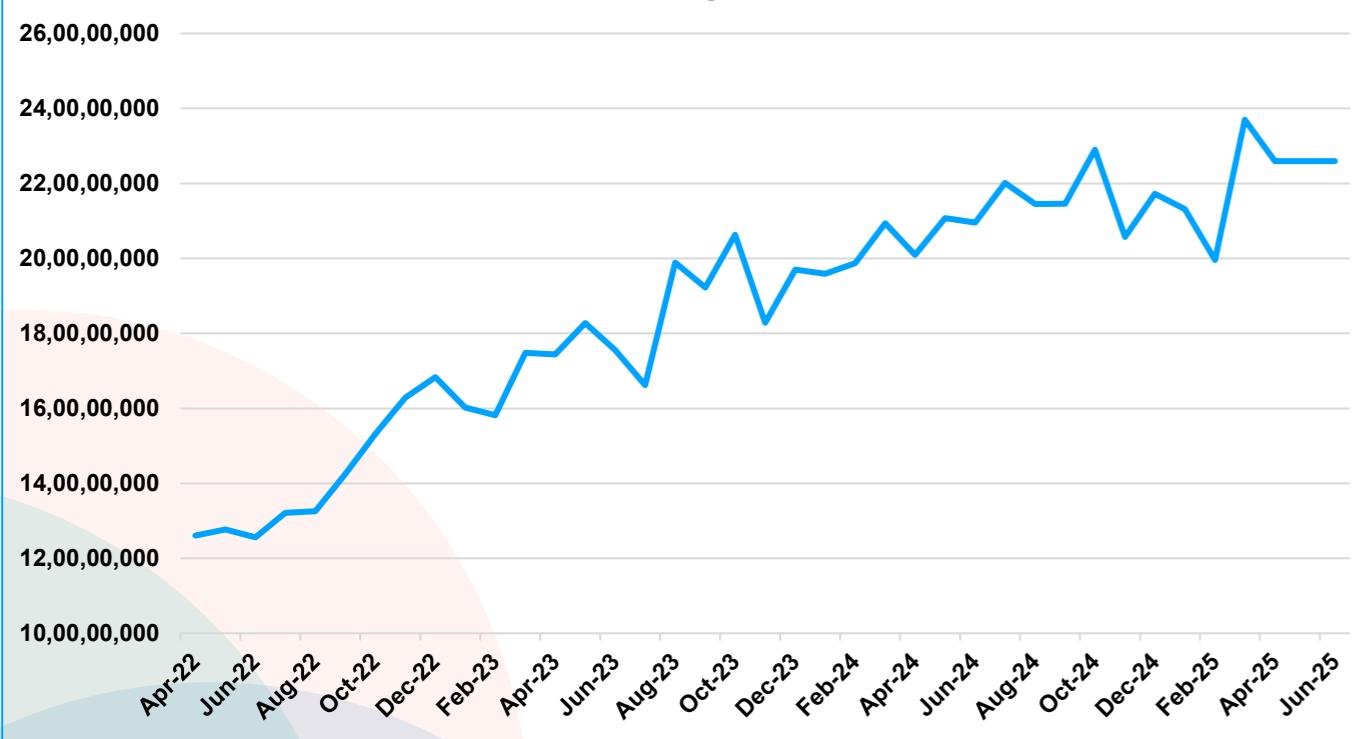




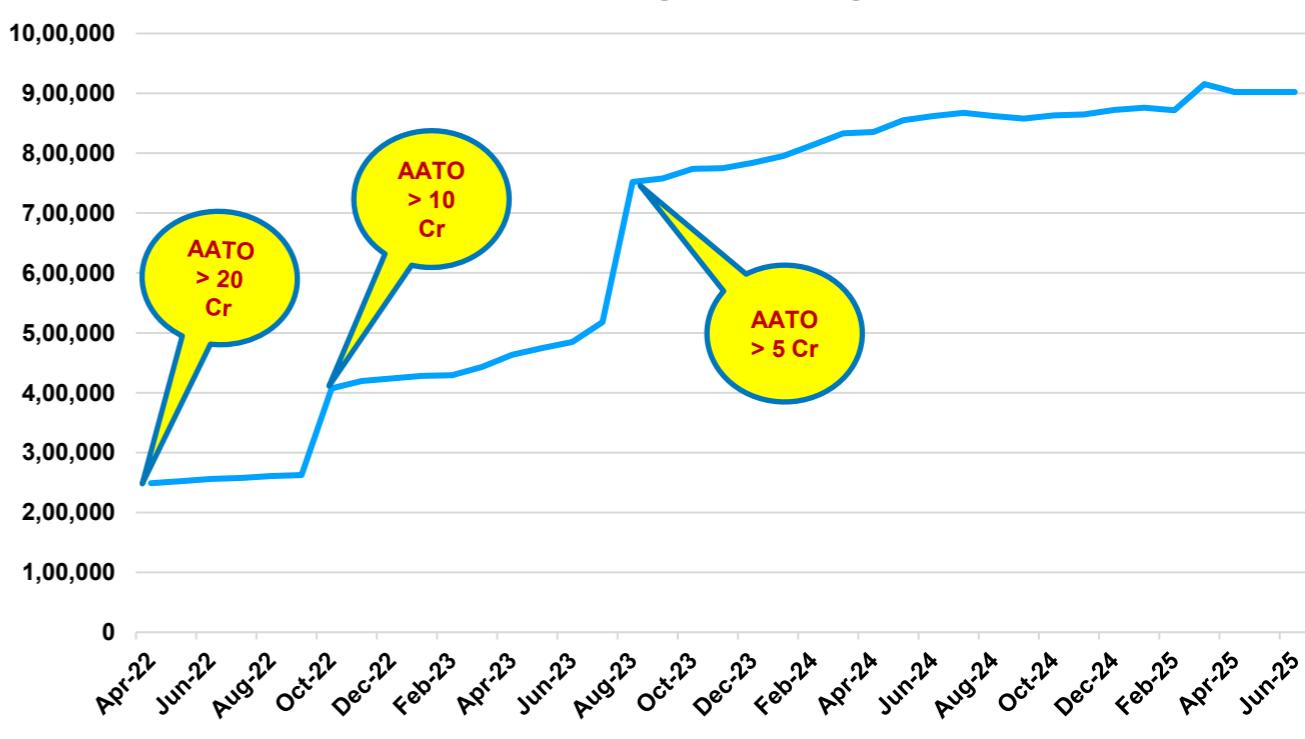
E-Invoice

Trend of E-Invoice Generation

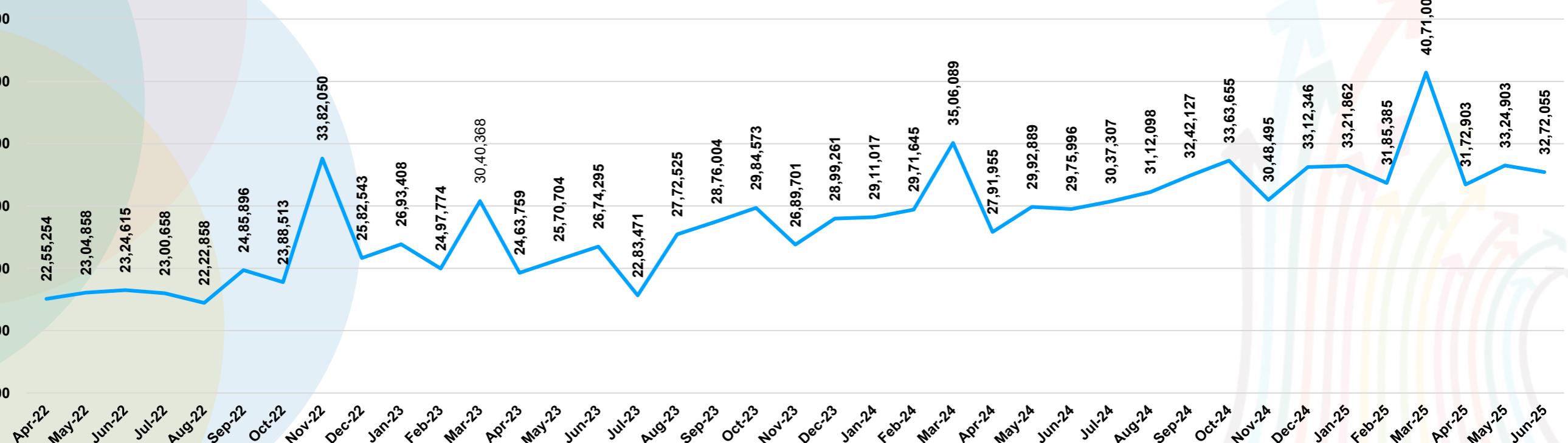
No. of IRN generated



No. of GSTINs generating IRNs

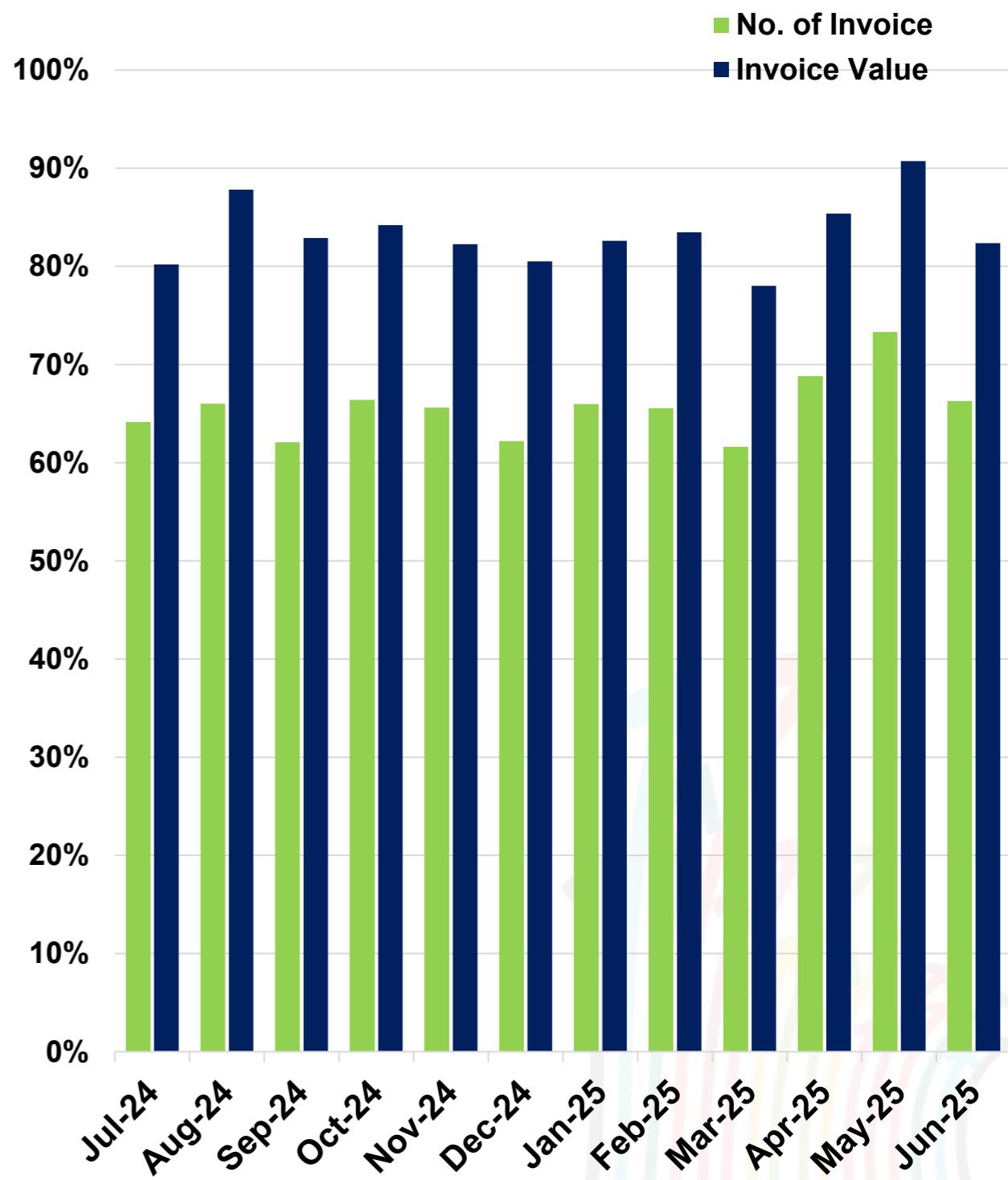


Supply Value



E-Invoice Reporting

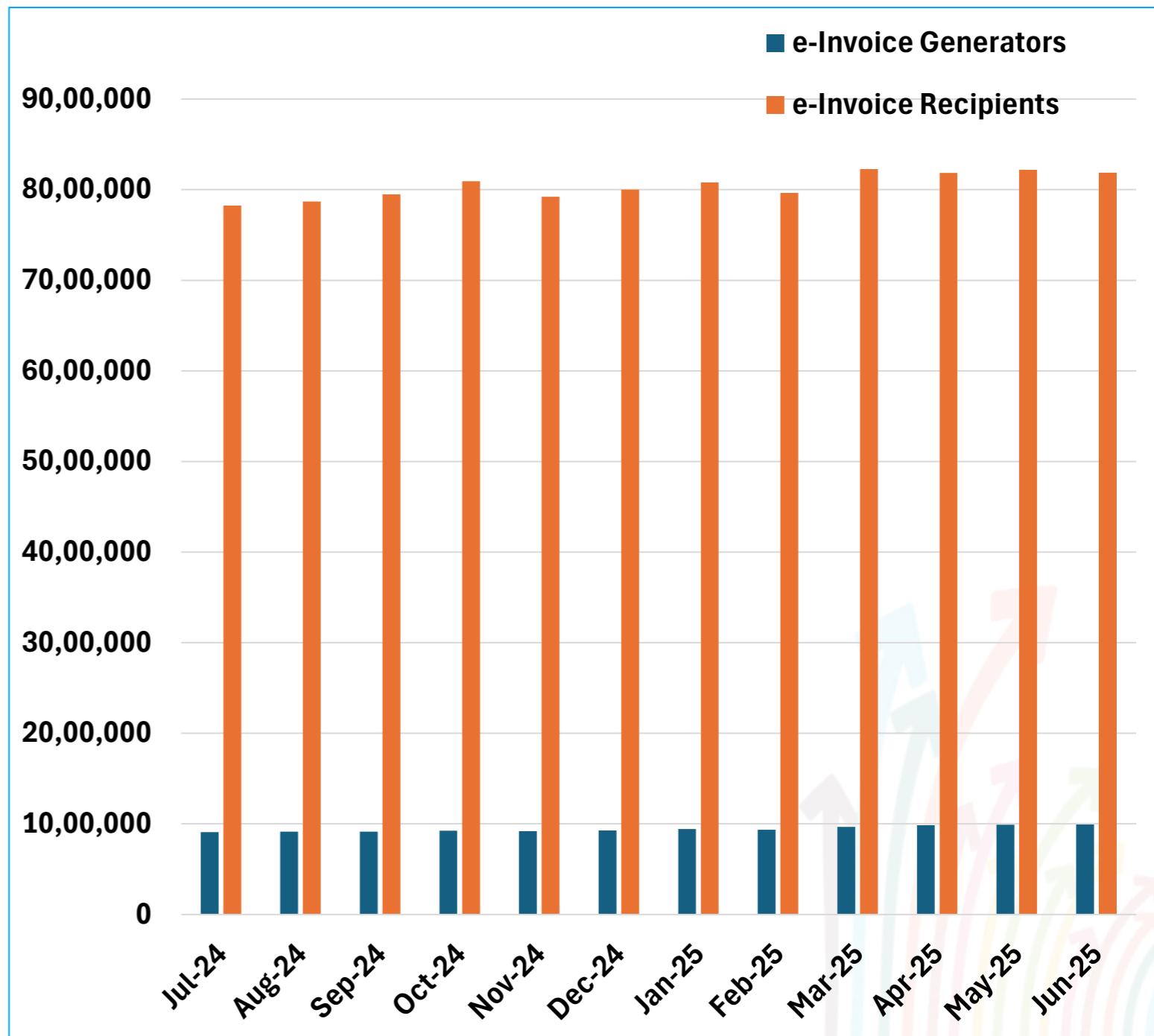
Period	Invoice Reported in GST-R1		E-Invoice Reporting		%age of e-Invoice	
	No. of Invoice	Invoice Value	No. of Invoice	Invoice Value	No. of Invoice	Invoice Value
Jul-24	33.19	37,96,364	21.29	30,44,395	64.14%	80.19%
Aug-24	33.13	39,18,332	21.87	34,41,421	66.00%	87.83%
Sep-24	35.28	41,80,223	21.89	34,65,249	62.06%	82.90%
Oct-24	35.33	42,23,660	23.45	35,56,009	66.38%	84.19%
Nov-24	31.87	38,64,635	20.91	31,79,552	65.60%	82.27%
Dec-24	36.04	43,31,673	22.42	34,87,515	62.20%	80.51%
Jan-25	34.46	42,05,125	22.73	34,73,738	65.96%	82.61%
Feb-25	32.19	40,57,016	21.10	33,86,293	65.55%	83.47%
Mar-25	38.28	54,35,836	23.59	42,40,391	61.63%	78.01%
Apr-25	33.96	39,53,636	23.37	33,75,744	68.82%	85.38%
May-25	34.65	41,16,294	25.40	37,34,747	73.31%	90.73%
Jun-25	35.02	41,23,838	23.22	33,97,094	66.28%	82.38%

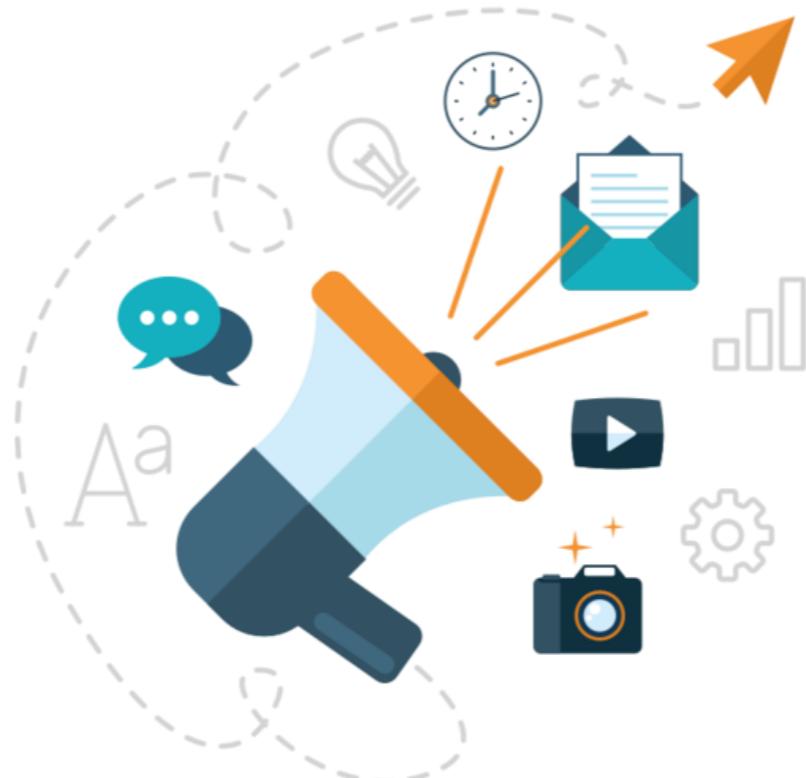


Total e-Invoice generated in GST System Vis a vis Total Invoices Reported in GST-R1

Growth of e-Invoice System

Period	e-Invoice Generators	e-Invoice Recipients
Jul-24	9,10,392	78,24,560
Aug-24	9,15,628	78,69,992
Sep-24	9,14,329	79,49,165
Oct-24	9,24,755	80,92,006
Nov-24	9,20,365	79,21,136
Dec-24	9,28,724	80,01,657
Jan-25	9,42,488	80,81,136
Feb-25	9,35,706	79,64,999
Mar-25	9,66,321	82,26,722
Apr-25	9,85,421	81,85,988
May-25	9,89,926	82,19,582
Jun-25	9,92,314	81,88,778





GSTN Outreach Initiatives

Summary of Outreach Activities in 2024-25

SI No	Activity	No of Sessions	No. attended/No. of views
1	Webinars for taxpayer awareness	9	32,579
2	Trainings for Tax Officers	274	27,653

Summary of Outreach Activities in 2025-26 (Till 30th June, 2025)

SI No	Activity	No of Sessions	No. attended/No. of views
1	Webinars for taxpayer awareness	4	4,061
2	Trainings for Tax Officers	53	6,149

GSTN's YouTube Channel (as on 18th June 2025)

- Total webinars, tutorials and other short videos uploaded on YouTube Channel - **690**
- Total number of subscribers: **1.67 lakh**
- Total number of views: **4.5 million**
- GSTN conducts webinars in English, Hindi and other Indian languages on new functionalities released on GST Portal
- More than **268** such webinars have been conducted.
- GSTN has also started making videos in reels format. **19** reels published so far.

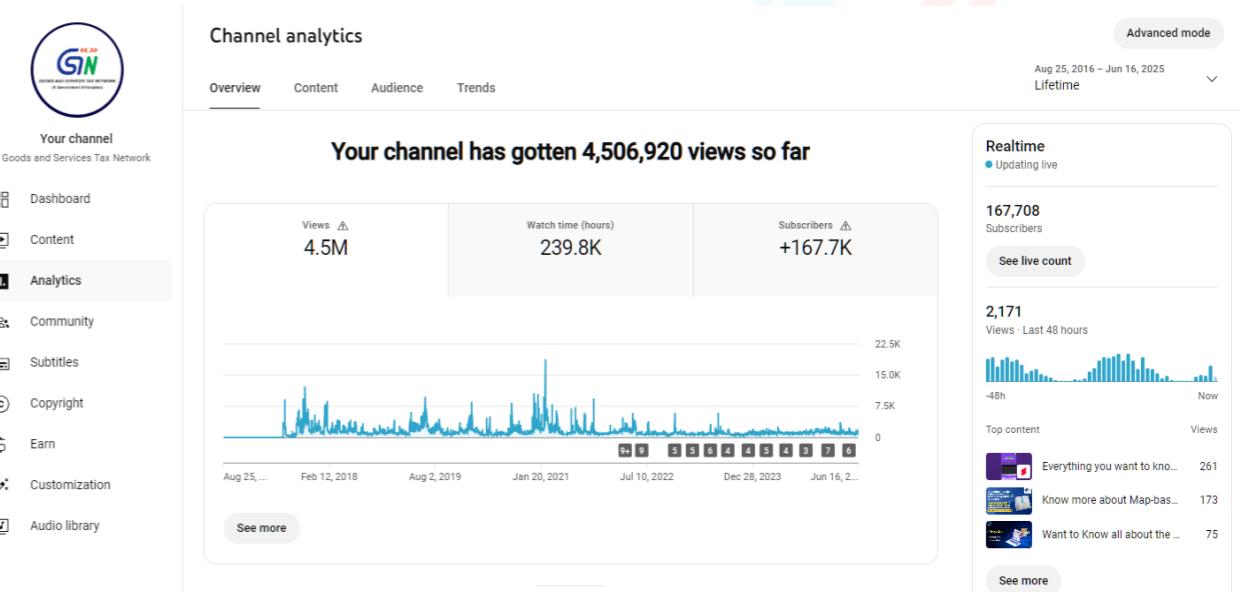


Goods and Services Tax Network
@GoodsandServicesTaxNetwork • 167K subscribers • 462 videos
Goods & Services Tax is a major reform in indirect taxation regime of India, which has been...more
gst.gov.in and 4 more links

Customize channel Manage videos

Home Videos Shorts Live Playlists Posts

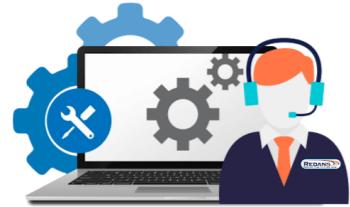
Everything you want to know about GST form DRC-01C. #Shorts...
33,949 views • 11 months ago
Everything you want to know about GST form DRC-01C.
What is Form GST DRC-01C?
Form DRC 01C is an intimation sent if there is a difference between the ITC available as per GSTR-2B/ GSTR-2BQ and ITC availed in GSTR-3B/3BQ that exceeds a pre-defined limit...
[READ MORE](#)



GITA: GST Interactive Technical Assistant (Chatbot)



- 1 Advanced Chat Bot**
Advanced Chabot Enabled Taxpayers to Get Prompt Answers to Their Queries
- 2 Live Chat Support**
24x7 Live Chat Support Introduced to Enhance the Taxpayer Experience
- 3 NLP Changes**
Regular NLP updates are implemented to improve accuracy, with Like/Dislike buttons for feedback.
- 4 Tax - officer's Details Tracking**
Option Enabled to Fetch Jurisdiction Officer Details via Chabot
- 5 Module wise option/
Raise complaint**
Module-wise options provided to initiate live chat, along with the option to raise and track complaint status.



GST Helpdesk

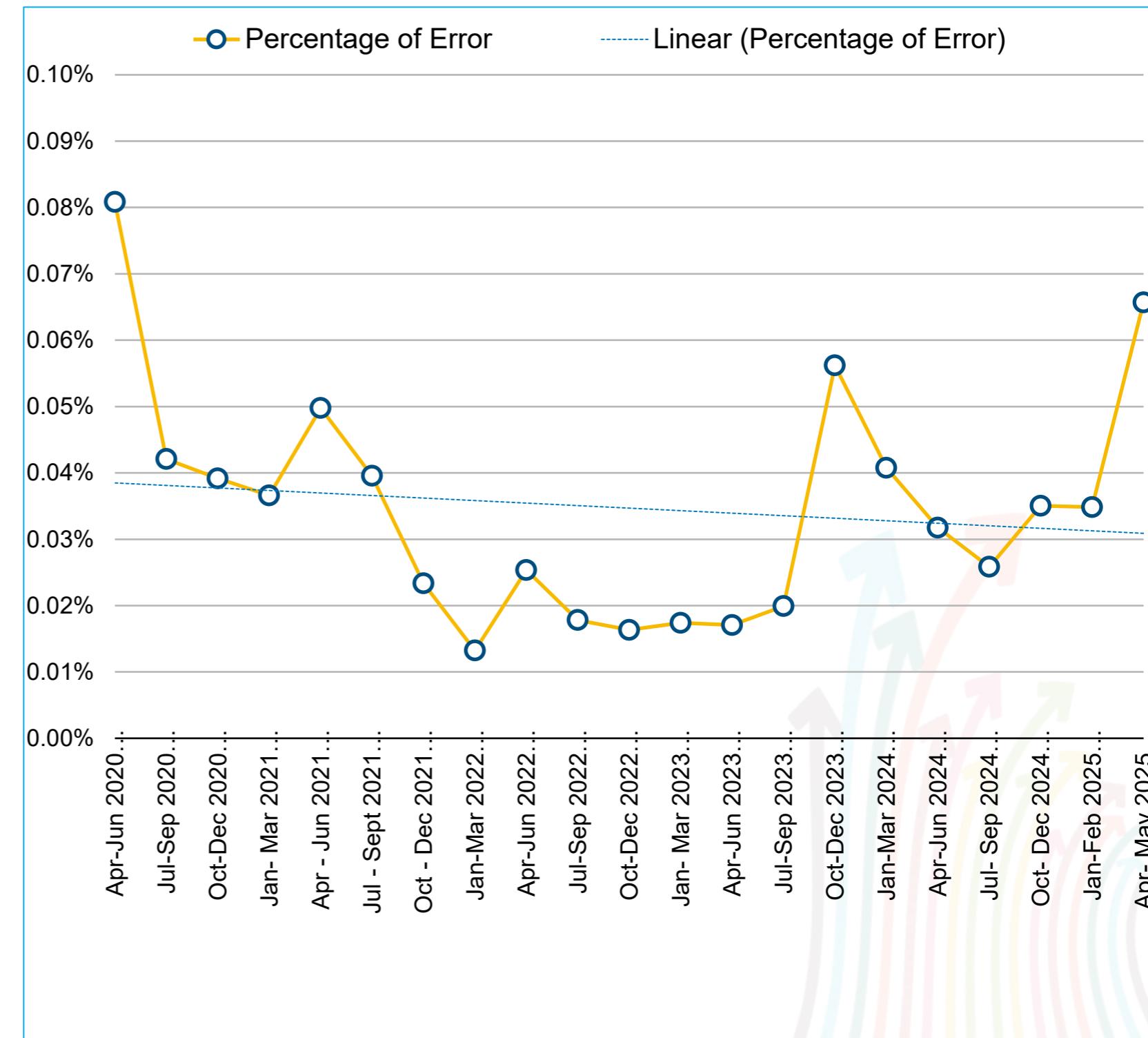
Status of Tickets w.r.t. Registration and Returns
Period: (Jul 2024 to Jun 2025)

Form	No. Of Documents Filled	Tickets raised (Jul 2024 to Jun'25)	Tickets as Percentage of document filed for this period
GSTR 1	12,61,24,728	54,869	0.04%
GSTR 3B	11,90,58,719	50,306	0.04%
New Registration	34,89,310	1,52,683	4.38%

Returns Filed	Tickets Raised	Period	Percentage of Error
2,77,68,670	22,444	Apr-Jun 2020	0.08%
6,58,12,368	27,689	Jul-Sep 2020	0.04%
5,75,31,846	22,534	Oct-Dec 2020	0.04%
5,36,07,361	19,625	Jan- Mar 2021	0.04%
3,40,20,007	16,929	Apr - Jun 2021	0.05%
6,22,58,090	24,620	Jul - Sept 2021	0.04%
5,52,95,524	12,917	Oct - Dec 2021	0.02%
5,66,09,364	7,486	Jan-Mar 2022	0.01%
5,58,22,139	14,150	Apr-Jun 2022	0.03%
5,52,62,792	9,840	Jul-Sep 2022	0.02%
6,21,78,196	10,157	Oct-Dec 2022	0.02%
5,96,55,948	10,375	Jan- Mar 2023	0.02%
6,16,58,515	10,518	Apr-Jun 2023	0.02%
6,00,57,617	11,953	Jul-Sep 2023	0.02%
6,32,52,339	35,542	Oct-Dec 2023	0.06%
6,28,13,407	25,606	Jan-Mar 2024	0.04%
6,33,17,611	20,094	Apr-Jun 2024	0.03%
6,28,07,693	16,225	Jul- Sep 2024	0.03%
6,74,40,648	23,633	Oct- Dec 2024	0.04%
6,64,97,971	23,163	Jan-Feb 2025	0.03%
4,75,54,305	31,241	Apr- May 2025	0.07%



Returns vs Tickets Filed



GST Helpdesk is Now More Helpful to Taxpayers

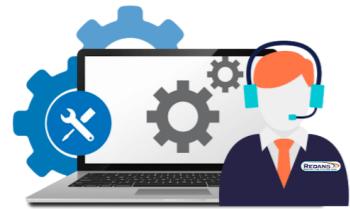




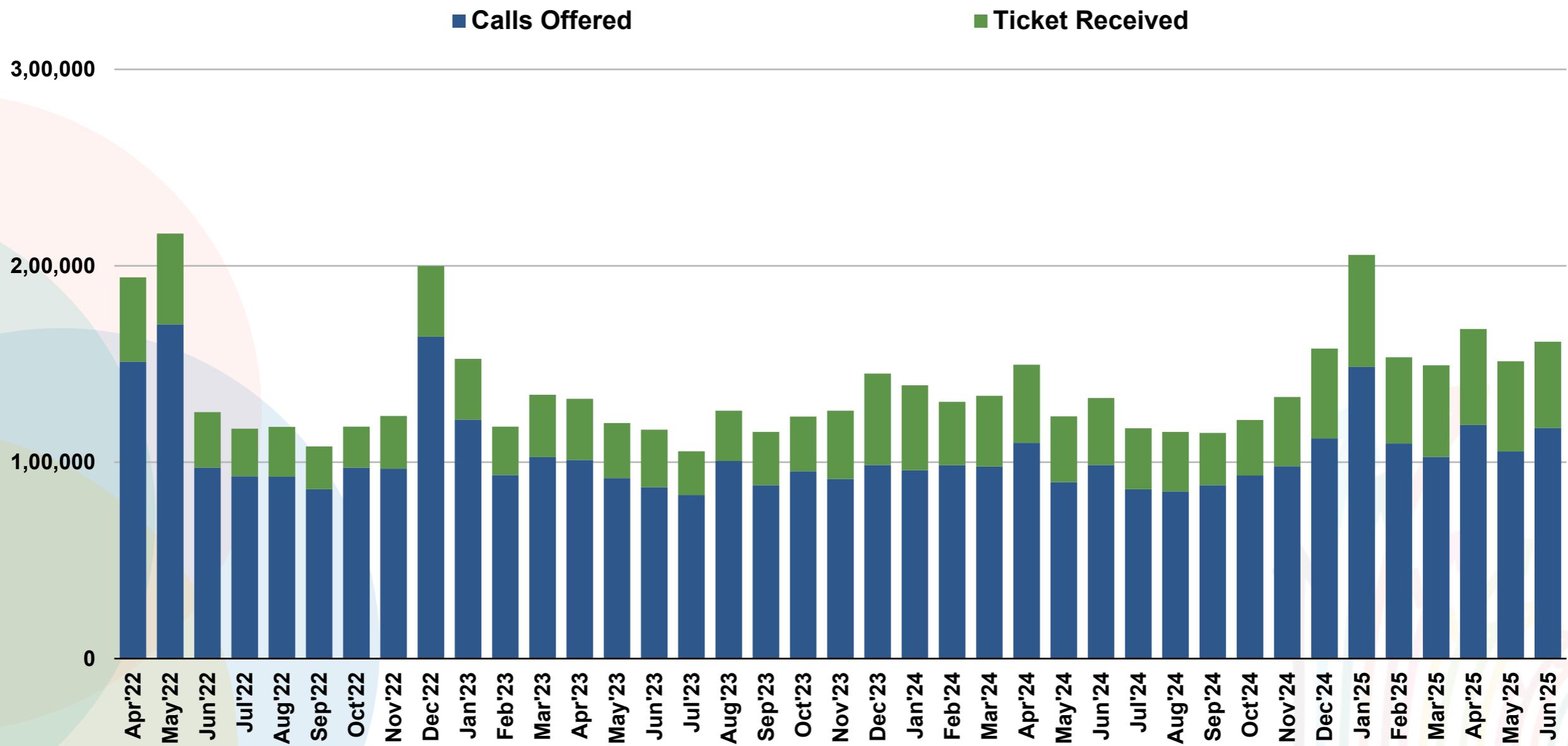
Taxpayer Helpdesk Statistics

Month	Calls Offered	Ticket Received
Jan-23	1,21,655	30,929
Feb-23	93,435	24,700
Mar-23	1,02,544	31,800
Apr-23	1,01,141	31,120
May-23	91,898	28,020
Jun-23	87,297	29,076
Jul-23	83301	22,256
Aug-23	1,00,598	25,647
Sep-23	88293	27,094
Oct-23	95,332	27,842
Nov-23	91495	34,687
Dec-23	98,563	46,523
Jan-24	95847	43,350
Feb-24	98,474	32,248
Mar-24	97797	35,986

Month	Calls Offered	Ticket Received
Apr-24	1,09,887	39,730
May-24	89787	33530
Jun-24	98,607	34,029
Jul-24	86,283	31,001
Aug-24	85,099	30,267
Sep-24	88,296	26,639
Oct-24	93,176	28,351
Nov-24	97,915	35,306
Dec-24	1,12,084	45,776
Jan-25	1,48,475	57,077
Feb-25	1,09,537	43,894
Mar-25	1,02,709	46,649
Apr-25	1,19,042	48,760
May-25	1,05,405	45,922
Jun-25	1,17,502	43,817



Taxpayer Helpdesk



Social Media Statistics

Platform	Followers/ Subscribers	Impressions/ Views	Engagement/ Watch time	Posts/ Videos
X (Twitter) 	3,06,253	111.2 M*	6.5 M***	81.7K tweets
YouTube 	1,67,708	4.5 million**	239.8 K (hours)	690 videos
Facebook 	27,962	2.7 M*	95.6 K***	2,257 posts****
LinkedIn (Company Page) 	21,582	1,11,597* (from July 2024- June 2025)	10,267* (from July 2024- June 2025)	31 posts **** (from July 2024- June 2025)
LinkedIn (CEO Office Page) NEW 	717	12,038 (from July 2024- June 2025)	1,697 (from July 2024- June 2025)	5 posts **** (from July 2024- June 2025)
WhatsApp Channel NEW 	2,437	N.A.	N.A.	231 posts

* Impressions

**Views

***Engagement

****Posts by GSTN only



Services

73,959 Officers Work on GST Back Office

State Name	User Count
Andaman & Nicobar Islands	17
Andhra Pradesh	1449
Arunachal Pradesh	96
Assam	498
Bihar	559
Chandigarh	28
Chhattisgarh	1058
Dadra and Nagar Haveli and Daman and Diu	41
Delhi	449
Goa	268
Gujarat	3919
Haryana	1046
Himachal Pradesh	548
Jammu and Kashmir	893
Jharkhand	283
Karnataka	1525
Kerala	2844
Ladakh	15

State Name	User Count
Lakshadweep	19
Madhya Pradesh	2312
Maharashtra	7352
Manipur	39
Meghalaya	121
Mizoram	76
Nagaland	149
Odisha	1312
Puducherry	72
Punjab	1400
Rajasthan	2278
Sikkim	90
Tamil Nadu	5340
Telangana	1751
Tripura	88
Uttar Pradesh	6006
Uttarakhand	857
West Bengal	1952
CBIC	27209



Taxpayer Assistance

Eco-system of GST Suvidha Providers

GSTN has 62 functional GSPs that deliver the necessary services to tax payers for becoming GST compliant in the GST regime. Businesses may avail of the services of the GSP as per their need.

1. Returns Offline Tool
2. Tran 1 Offline Tool
3. Tran-2 Offline Tool
4. ITC-01 Offline Tool
5. ITC-03 Offline Tool
6. ITC-04 Offline Tool
7. GSTR-3B Offline Tool
8. GSTR-4 Offline Tool (Quarterly Filing)
9. GSTR-6 Offline Tool with Amendments
10. GSTR-7 Offline Utility
11. GSTR 8 Offline Tool
12. GSTR-9 Offline Tool
13. GSTR-9A Offline Tool
14. GSTR-9C Offline Tool
15. GSTR-10 Offline Tool
16. GSTR-11 Offline Tool
17. GST ARA-01 Application for Advance Ruling
18. Refund Statement Offline Tool
19. Matching Offline Tool
20. GSTR -4 Offline Tool (Annual)
- 21.TDS/TCS Credit Received Offline Tool
- 22.GST DRC-22A Application for Objection to Provisional Attachment Order
- 23.GST SRM-I Offline Utility
- 24.GST SRM-II Offline Utility

Empanelled IRPs for E-Invoice

1	NIC-1 & 2
2	Cygnet Infotech Private Limited
3	Clear Tax
4	Ernst & Young
5	IRIS Business Services Limited

Taxpayers' Assistance made available at GST Portal during 2024-25

SI. No.	Period	For Taxpayers
1	FAQs and User Manuals	63
2	Advisories	56
3	Mails on taxpayer and Tax officer functionalities sent to States	07

Taxpayers' Assistance made available at GST Portal during 2025-26 (Till 23rd June 2025)

SI. No.	Period	For Taxpayers
1	FAQs and User Manuals	18
2	Advisories	9
3	Mails on taxpayer and Tax Officer functionalities sent to States	02

Key functionalities (FO) made available on GST Portal from July 2024 to June 2025

Returns

- Introduction of Invoice Management System, to facilitate the recipient taxpayers in matching their records/invoices vis a vis issued by their suppliers for availing the correct Input Tax Credit (ITC) by allowing the recipients to either accept or reject an invoice or to keep it pending in the system, which can be availed later.
- The first GSTR 2B based on IMS was generated on 14th Nov,2024 for Oct,2024 period
- Details in Table 8A of Form GSTR-9 now auto-populated from Form GSTR 2B
- Introduction of GSTR 1A from August 2024.
- In GSTR -1A, new records can be added if they are missed out while filing GSTR-1, and/or amend records (except GSTIN) which were already reported in same period's GSTR-1
- The amended liability will be auto populated in GSTR-3B, and correct liability can be discharged if changes are made via GSTR 1A
- From September 2024 onwards, Taxpayer have been allowed to report negative values in Table 3.1, 3.1.1 and 3.2 of GSTR-3B

Adjustment of current month's negative liability will be allowed in subsequent month's return

Key functionalities (FO) made available on GST Portal from July 2024 to June 2025

Returns

- Introduction of the following New Ledgers:
- RCM Liability/ITC Statement - for tracking the amount of total RCM liabilities paid and total RCM credit claimed for each return period.
- Electronic Credit Reversal and Re-claimed Statement – for tracking the temporary reversal of ITC and its reclaim in table 4D(1) which cannot be more than the closing balance of the ledger.
- Negative liability statement - Regular Taxpayers - to record the negative liability flowing from GSTR-3B
- A structured mechanism has now been implemented to automatically identify and reconcile missing or altered records. This enables accurate and timely computation of aggregate turnover and reduces dependency on manual intervention.

Refunds

- Online refund functionality (RFD 10A) for Canteen Store Department (CSD)

Amnesty Scheme under Section 128A

- Based on the recommendations of the GST Council, Section 128A was in CGST Act to provide for waiver of interest or penalty or both, relating to demands under section 73 of the CGST Act pertaining to FY 2017- 18, 2018-19 and 2019-20.

Short videos on recent enhancements on GST Portal

- [**2FA now mandatory for e-Way Bill & e-Invoice Systems!**](#)
- [**Everything you may want to know about GST form ASMT-11.**](#)
- [**Everything you want to know about GST form DRC-01C**](#)
- [**Want to Resolve e-Invoice common Issues & Queries? Watch Video....**](#)
- [**Know about GST Amnesty Scheme update. Taxpayers' FAQs**](#)
- [**Know Your IRP: Discussion with IRPs - iRIS IRP-6, Episode 1 of 5**](#)
- [**Know all about Invoice Management System \(IMS\). Watch Video with Live Demo...**](#)
- [**Biometric Video 🎤 Big news! GST Biometric Aadhaar Authentication & Document Verification.**](#)
- [**Want to file an application for rectification of notices and order on the GST portal! Watch this video:**](#)

Our Technology Partners

S. No.	Project	Partners
1	GST System Project	M/S Infosys
2	E-Way Bill	National Informatic Centre (NIC)
3	Helpdesk Services	M/S Vision Plus Security Control Pvt. Ltd.
4	TINXSYS Project	M/S CoForge
5	Governance Risk & Compliance (GRC)	M/S E&Y
6	Geo-coding & Integration of Geo Spatial data with GST System	M/S CE Info Systems Ltd. (Map My India)
7	Security Monitoring and Analytics Centre	M/S Deloitte Touche Tohmatsu India LLP
8	Internet, MPLS and Data Centre and State Connectivity	M/S Airtel and M/S Tata Communication Ltd.



GSNTM Goods And Services Tax Network