

# GST LAW COMMUNIQUE

Latest updates for the month of March 2025

## A] Important Notifications (Rate)

No new rate notifications are issued during the month

## B] Important Notifications

1] **Changes in the CGST Rules:** Amendments are made in Rule 164 of the CGST Rules as under-

- The word “*related to period mentioned in the said sub-section*” is inserted in sub-rule (4) of Rule 164 to clarify that payment of 2017-18, 2018-19 and 2019-20 is mandatory before opting for the amnesty scheme. Further, explanation is inserted to clarify that no refund would be available of the amount paid before the introduction of provisions of Section 128A pertaining to period 2017-18, 2018-19 and 2019-20.
- A proviso inserted in Rule 164(7) of the CGST Rules to provide that the appellant can apply for the amnesty scheme without withdrawing filing application for withdrawal of appeal where appeal filed is partially for the period for which Section 128A is applicable and partially for other period. In such case it is provided that the applicant shall intimate the Appellate Authority or Appellate Tribunal that he does not want to pursue for an appeal pertaining to the period covered under Section 128A. Considering the same the Appellate Authority or Appellate Tribunal shall pass an order. Such intimation shall be deemed to be considered as the application of withdrawal.

## C] Important Circulars

1] **Clarification on various issues related to Section 128A:** The following clarifications are issued with respect to Section 128A of the CGST Act-

- **Payment made in FORM GSTR-3B:** Clarification was sought whether payment made through FORM GSTR-3B instead of FORM DRC-03 pertaining to the demand made for 2017-18, 2018-19 and 2019-20 before introduction of Section 128A would be considered as payment towards the demand or not. It is clarified that payment made towards demand pertaining to the specified period through FORM GSTR-3B before implementation of Section 128A would be considered as payment towards demand for the purpose of benefit under Section 128A. However, it is also clarified that said consideration is only in respect of those payments that are made before Section 128A came into effect. Therefore, after 1<sup>st</sup> November, 2024, payment has to be made through FORM DRC-03 to avail the benefit of Section 128A.
- **Withdrawal of appeal:** Clarification was asked on whether entire amount is payable in case where demand includes partially for the specified period and partially for the other period and whether appeal for entire period is required to be withdrawn which includes appeal for specified period and appeal for other.

## Incorporating

- 1] Important Notifications
- 2] Important Circulars/Clarifications
- 3] Important Case laws, AAR, AAAR
- 4] Compliance calendar for the month of March 25



**D] Important Instructions**

No new instructions are issued during the month

**E] Important Case Laws****1]Anant Wire Industries Vs. Sales Tax Officer, Avato- 2025(94) G.S.T.L.10- Delhi High Court-**

Service of notice - Service through portal - Instant petition was filed by assessee challenging impugned order on ground that said order had been passed pursuant to show cause notice, which was not received by assessee - Assessee submitted that show cause notice appeared to have been uploaded on GST portal under category of 'Additional notices and orders' and therefore, same was never received by assessee - HELD : Following decision in Kamla Vohra v. STO [2024 (88) G.S.T.L. 216/(2024) 20 Centax 458 (Del.)], wherein instant court rejected contention that uploading of notices under heading 'Additional Notices' would be sufficient service in terms of Section 169, assessee deserved to be given an opportunity to reply to show cause notice - In instant case service of notice was not effected through any other means or registered e-mail ID, therefore, impugned order was to be set aside and matter was to be remanded for fresh consideration [Section 169 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017.

**2]Holy Land Marketing Pvt.Ltd.Vs.Sales Tax Officer,Avato Ward, Delhi- 2025(94) G.S.T.L.13- Delhi High Court-**

Demand - Tax or ITC not involving fraud - Non-consideration of reply - A show cause notice was issued to assessee to show cause as to why it had not declared correct tax liability in annual return GSTR-09, difference in turnover of company and for under-declaration of output tax - Show cause notice also directed assessee to pay tax intimated - Assessee had replied to notice explaining in detail it's position and to reminder notice, submitting various documents - Thereafter impugned order was issued - HELD : None of contentions raised by assessee in reply had been adverted to in impugned order - Impugned order was completely silent on grounds and reasons for which reply of assessee had not been considered or had been rejected - In view of lack of reasoning, non-consideration of reply and non-application of mind in passing order, impugned order was to be set aside [Section 73 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017.

**3]Mag Filters & Equipments Pvt.Ltd.Vs.Comm.of CGST ,Audit, Gurugram- 2025(94)G.S.T.L.46- Punjab & Haryana High Court-**

Audit - Bar on conduct of - Anti-evasion action - Period 2017-18 - 2021-22 - Audit under Section 65 of CGST Act, 2017 was sought to be conducted after tax demand was raised and deposited following anti-evasion action under Section 73 ibid - Petitioner contended that after said proceedings had ended, a fresh proceedings under Section 65 ibid ought not have been initiated - HELD : From perusal of Section 65 ibid, it was apparent that Commissioner can conduct audit at such frequency and in such manner as may be prescribed - There is no embargo on conducting audit of a registered person and there is also no time period prescribed therein - Audit is akin to preliminary inquiry and Department ought not be prevented from conducting preliminary inquiry relating to books of account of a registered person - Submission that respondents had already taken action under Section 73 ibid, would not be a ground to restrain authorities from conducting audit, as audit may result in detection of tax not paid or short paid or erroneously refunded or it may be even otherwise, to benefit of concerned registered person - In event that it is found that tax had been evaded fraudulently, power is available to Department to initiate proceedings under Section 74 ibid, independent of proceedings which may have been undertaken under Section 73 ibid - No reason was to be found to interfere with proceedings initiated [Section 65 read with Sections 73 and 74 of Central Goods and Services Tax Act, 2017/Uttar Pradesh Goods and Services Tax Act, 2017.

**4]Dish TV India Ltd.Vs.State of Andhra Pradesh- 2025(94)G.S.T.L.49- Andhra Pradesh High Court-**

Assessment in certain cases - DIN number on assessment order - Necessary requirements - Assessment order issued in Form GST DRC-07 by respondent authority was challenged by assessee on ground that order did not contain a DIN number - HELD : Supreme Court had in case of Pradeep Goyal [2022 (63) G.S.T.L. 286 (S.C.)], held that an order which does not contain a DIN number would be non-est and invalid - Therefore, in view of judgements of courts and C.B.I. & C. Circular No. 128/47/2019-GST, dated 23-12-2019, for non-mention of DIN number in order, impugned order was

to be set aside [Rule 100 of Central Goods and Services Tax Rules, 2017/Andhra Pradesh Goods and Services Tax Rules, 2017.

**5]Usman Enterprises Vs.Asst.Comm.(ST), GST Audit, Vijaywada-2025(94) G.S.T.L.50-Andhra Pradesh High Court-**

Assessment Validity of - Order without signature - Period 2019-20 - Petitioner was served with an assessment order in Form GST DRC- 07, passed by respondent-authority - Petitioner challenged said order on various grounds, including ground that said proceeding did not contain signature of Assessing Officer - HELD : Following precedent decisions of instant Court, absence of signature of Assessing Officer, on assessment order, would render assessment order invalid - Accordingly, instant writ petition was to be disposed of setting aside impugned assessment order with liberty to respondent-authority to conduct fresh assessment, after giving notice and by assigning a signature to said order [Section 61 of Central Goods and Services Tax Act, 2017/Andhra Pradesh Goods and Services Tax Act, 2017.

**6]Shailesh Kumar Jaiswal Vs.Jt.Com.of State Tax,DRI &E- 2025(94)G.S.T.L.58-Cuttack High Court-**

Demands - Tax or ITC not involving fraud, etc. - Violation of natural justice - Period 2022-23 - Show cause notice in FORM GST DRC-01 was issued for financial year 2022-23 with a note 'N.A.' in personal hearing column - No opportunity of personal hearing was granted to assessee though it is mandatory on part of adjudicating authority to grant an opportunity of hearing to assessee before concluding adjudication - Thus, without granting any opportunity of hearing, adjudicating authority passed adjudication order - HELD : Proper officer is bound to afford an opportunity of hearing, where either a request in writing is received by him from person or adverse decision is contemplated against such person - To afford opportunity of hearing is a statutory mandate which cannot be violated by proper officer and in event of such violation, order passed by proper officer cannot be sustained - Impugned order was to be quashed and matter was to be remanded to concerned authority to pass an order afresh after affording reasonable opportunity of hearing to assessee [Section 73, read with section 75, of Central Goods and Services Tax Act, 2017/West Bengal Goods and Services Tax Act, 2017.

**7]Sabyasachi Sahoo Vs.Com.of CT & GST, Cuttak-2025(94)G.S.T.L.237- Orissa High Court-**

Appeals to Appellate Tribunal - Non-constitution of Tribunal - Interim relief - First Appellate Authority passed order against assessee - Assessee wanted to appeal therefrom to Tribunal but Tribunal had not yet been constituted - In batch of writ petitions of Maa Tarini Traders v. State of Orissa [(2024) 19 Centax 232 (Ori.)], First Division Bench had directed assessee to deposit 10 per cent of disputed amount of tax on filing appeal and further 20 per cent of remaining disputed tax for impugned order to be stayed - Assessee submitted that Central Revenue had [vide Finance (No. 2) Act, 2024] reduced latter deposit to 10 per cent and that State Revenue had correspondingly notified same [vide Odisha Goods and Services Tax (Second Amendment) Ordinance, 2024] - HELD : Requirement of deposit was to be reduced to 10 per cent of disputed tax for impugned first appellate order to remain stayed [Section 112 read with Section 109 of Central Goods and Services Tax Act, 2017/Odisha Goods and Services Tax Act, 2017.

**8]Arcon Project Pvt.Ltd.Vs.State of Bihar-2025(94)G.S.T.L.242- Patna High Court-**

Input tax credit - Denial of - Mismatch between returns - GSTR-3B and GSTR-2A/2B - Period 2017-18 - Petitioner-assessee's claim for input tax was found to be inconsistent with GSTR-3B returns, based on a verification of supplier's GSTR-2A/2B returns - Assessee contended that this discrepancy was due to a delay in supplier uploading his invoices in his portal - HELD : C.B.I. & C. Circular No. 183/15/2022-GST, dated 27-12-2022 has made a provision for delay in supplier uploading his invoices in his portal - It provides that in cases where supplier had failed to file Form GSTR-1 for a tax period but had filed return in Form GSTR-3B, difference in ITC claimed by registered person in his return in Form GSTR-3B and that available in Form GSTR-2A may be handled by proceeding under para 4 of said Circular - Therefore, Assessing Officer was to follow said procedure - Accordingly, assessment order was to be set aside for purpose of redoing assessment in accordance with said Circular [Section 16 of Central Goods and Services Tax Act, 2017/Delhi Goods and Services Tax Act, 2017.

**9] J.R.Beverages Pvt.Ltd.Vs.Union of India- 2025(94) G.S.T.L.253- Gujarat High Court-**

Input tax credit - Tax paid to supplier not remitted to Government - Challenge to Section 16(2)(c) of CGST/GGST Act, 2017 - Petitioners submitted that effect of provisions of Section 16(2)(c) ibid was

that purchaser of goods for seeking entitlement for ITC, was imposed with discharging of burden of two kinds - First burden which purchaser was required to discharge was that seller was registered under GST and that he had actually paid tax on goods supplied by him - Second burden which was to be discharged by purchaser was that in respect of such supply made by seller to him, seller had actually paid GST for which ITC was admissible in respect of said supply - It was, therefore, submitted that purchaser would be required to show that seller had in respect of all past transaction made by him in relation to goods supplied by him, had utilized input tax credit, which was in respect of such supplies - HELD : In view of above submissions, rule was issued - By way of ad-interim relief, it was directed that no coercive steps was to be taken by respondent authorities during pendency of instant petition [Section 16 of Central Goods and Services Tax Act, 2017/Gujarat Goods and Services Tax Act, 2017.

#### **10]A.L.M.Industries Ltd.Vs.Asst.Com.,C.G.S.T-2025 (94) G.S.T.L. 342- Allahabad High Court-**

Demand - Show cause notice - Multiple notices for same period, validity of - A show cause notice was issued to assessee in relation to availment of ITC for effecting taxable as well as exempted supply wherein no separate record was allegedly maintained by assessee - Subsequent thereto, impugned notice had been issued to assessee in relation to mis-classifying product as exempted goods instead of taxable at rate of 5 per cent - Assessee submitted that respondents were not justified in issuing two notices for same period and, therefore, issuance of subsequent notice deserved to be set aside - HELD : A bare perusal of show cause notices issued to assessee revealed that subject matter of both notices were totally different from each other and there was no bar in law in issuing two show cause notices for same period with a different/distinct subject matter, therefore, to that extent, no interference to show cause notice was made out [Section 73 of Central Goods and Services Tax Act, 2017/Uttar Pradesh Goods and Services Tax Act, 2017.

#### **11] S.D.Exports Vs.State of Andhra Pradesh- 2025(94)G.S.T.L.372- Andhra Pradesh High Court-**

Service of notice - Non-mention of DIN - Validity of assessment proceeding - Period 2018-19 to 2020-21 - Assessee was served with assessment orders for relevant period - Assessee challenged same vide instant petition on various grounds including ground that said proceedings did not contain signature of assessing officer and also DIN number on impugned assessment orders - HELD : Supreme Court as well as Division bench of instant Court had held that order which does not contain a DIN would be non-est and would mitigate against validity of such proceedings - In view of same, impugned assessment orders were to be set aside with liberty to respondents to conduct fresh assessment [Section 169 of Central Goods and Services Tax Act, 2017/Andhra Pradesh Goods and Services Tax Act, 2017.

#### **12]S.A.Sugandh Pvt.Ltd.Vs.Chief Commissioner of C.T.& G.S.T.,Odisha-Orissa High Court-**

Detention of goods and conveyance in transit - Demand of tax and penalty - Time limit - Detention order was passed and notice was issued on 31-8-2024 - Demand of tax and penalty was issued on 11-9-2024

HELD : Demand was made beyond time prescribed in Section 129 of OGST Act, 2017 i.e. impugned demand was issued more than seven days from date of notice - Hence, said demand was to be set aside and quashed [Section 129 of Central Goods and Services Tax Act, 2017/Odisha Goods and Services Tax Act, 2017.

### **F] GST portal updates**

**1] Enhancements in Biometric Functionality - Allowing Directors to Opt for Biometric Authentication in Their Home State:** GST applicants opting for Aadhaar authentication during new registration must undergo OTP verification or Biometric Authentication at a GST Suvidha Kendra (GSK), as determined by system-driven data analysis. To ease this process, GSTN provides a slot booking facility, with a link shared via email.

Previously, applicants selected for Biometric Authentication had to visit a jurisdictional GSK. Now, GSTN has introduced a facility allowing Promoters/Directors of certain businesses (Public Limited, Private Limited, Unlimited, and Foreign Companies) to complete Biometric Authentication at any GSK

in their Home State. This option is available in 33 States/UTs, with plans to extend it to Uttar Pradesh, Assam, and Sikkim soon.

Eligible Promoters/Directors will receive an intimation email with a link to select a Home-State GSK, which is a one-time choice. After selection, an email confirmation and a new slot booking link will be provided. They can then book a slot for biometric verification at their convenience. If they have already completed the process, no further action is needed. However, if the Primary Authorized Signatory (PAS) is the same person as the Promoter/Director, they must visit their jurisdictional GSK instead.

While this Home-State GSK option is not mandatory, it offers flexibility to taxpayers. GST applicants are encouraged to follow the guidelines for a smooth registration process..

**2] Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Uttar Pradesh:** Taxpayers applying for GST registration should be aware of the recent updates under Rule 8 of the CGST Rules, 2017. Applicants may be identified for Biometric-based Aadhaar Authentication, which includes photo capture and document verification at a GST Suvidha Kendra (GSK). This functionality, developed by GSTN, was rolled out in Uttar Pradesh on 15th March 2025.

After submitting Form GST REG-01, applicants will receive an email with either:

1. A link for OTP-based Aadhaar Authentication, allowing them to proceed as per the existing process.
2. A link for booking an appointment at a designated GSK for biometric authentication and document verification.

Applicants receiving the second option must book an appointment using the provided link. This feature is enabled for Uttar Pradesh applicants from 18th March 2025. Upon successful booking, an appointment confirmation email will be sent.

At the GSK visit, applicants must carry:

- Appointment confirmation email (hard/soft copy)
- Jurisdiction details from the intimation email
- Original Aadhaar and PAN cards
- Original uploaded documents

Biometric authentication and document verification will be conducted at the GSK for all required individuals. The applicant must complete this within the permissible application period as stated in the email. ARNs will be generated only after successful authentication and verification. GSKs will operate per the state administration's guidelines.

**3] Issue in filing applications (SPL 01/SPL 02) under waiver scheme:** Taxpayers have reported difficulties in filing waiver applications (SPL 02), and GSTN is working to resolve issues such as missing order numbers, non-auto population of order/payment details, payment adjustment problems, and the inability to withdraw appeals (APL 01).

There is a misconception that the last date for filing waiver applications is 31.03.2025. However, as per Rule 164(6) of CGST Rules, 2017, taxpayers can file SPL 01/02 till 30.06.2025. However, the due date for tax payment under the waiver scheme is 31.03.2025 as per Notification 21/2024-CT dated 08.10.2024.

Taxpayers should use the "Payment Towards Demand" functionality on the GST portal to make the required payment. If issues arise, they can make a voluntary payment using Form DRC-03 under 'Others' and then submit Form DRC-03A to link the payment to the relevant demand order.

If payment details are not auto-populated in Table 4 of SPL 02, taxpayers should verify their electronic liability ledger via: **Login >> Services >> Ledgers >> Electronic Liability Register.**

Taxpayers must pay dues by **31.03.2025** and file waiver applications by **30.06.2025**. For unresolved issues, they should **raise a grievance ticket** promptly.

### Compliance Calendar for the month of April 2025

Due Date of Compliance	Compliance
10.04.2025	Monthly GSTR 7 for the month of March 2025 (TDS deductor)
	Monthly GSTR 8 for the month of March 2025 (TCS collector)
11.04.2025	Monthly GSTR 1 for the month of March 2025 (Regular Monthly Taxpayer)
13.04.2025	Quarterly GSTR-1 under the QRMP scheme (Jan-March 2025)
13.04.2025	GSTR-5 for the month of March 25 (Non-Resident Taxpayer)
13.04.2025	GSTR-6 for the month of March 25 (Input Service Distributor)
20.04.2025	Monthly GSTR 3B for the month of March 2025 (Regular Monthly Taxpayer)
20.04.2025	Monthly GSTR 5A for the month of March 2025 (OIDAR service provider)
25.04.2025	Monthly tax payment for the month of Feb 2025 in Form GST PMT 06 under QRMP scheme
22.04.2025	GSTR-3B of quarterly filers for Jan to March 25 (Category I)
24.04.2025	GSTR-3B of quarterly filers for Jan to March 25 (Category II)
25.04.2025	Details of inputs and capital goods sent to a job worker in FORM ITC-04 for the period Oct to March 25
30.04.2025	Last date for opting in/out from QRMP
30.04.2025	Annual Return for composition scheme taxpayer

**Category I:** Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep

**Category II:** Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi

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