

GST LAW COMMUNIQUE

Latest updates for the month of June 2025

A] Important Notifications (Rate)

No new rate notifications were issued during the month

B] Important Notifications

No new notifications were issued during the period.

C] Important Circulars

1] Generation and quoting of Document Identification Number (DIN): Circulars 122/41/2019-GST and 128/47/2019-GST mandated the generation and quoting of DIN on all communications issued by CBIC officers to taxpayers. Communication made through the GST Common portal also has a reference number (RFN). The RFN is verifiable online via <https://services.gst.gov.in/services/verifyRfn>, providing details like the date of generation, type of document, issuing office, etc. In the presence of RFN, creating DIN amounts to duplication. In view of that, it is clarified that DIN is not required in cases where communication is made through common portal having RFN.

[Circular No. 249/06/2025-GST dt. 9th May, 2025]

2] Clarification on Reviewing, Revisional, and Appellate Authorities for Orders-in-Original passed by Common Adjudicating Authorities (CAAs) in DGGI cases: CBIC vide Circular No. 239/33/2024-GST had designated certain Joint/Additional Commissioners as Common Adjudicating Authorities (CAAs) for Show Cause Notices issued by DGGI. However, it did not clarify the procedures related to review, revision, or appeal of such Orders-in-Original (OIOs). It has been clarified that the following authorities shall handle OIOs passed so far as review, revision, and appeal are concerned-

a) Reviewing Authority (u/s 107, CGST Act):

- The Principal Commissioner/Commissioner of Central Tax under whom the CAA is posted.

b) Revisional Authority (u/s 108, CGST Act):

- Again, the Principal Commissioner/Commissioner of Central Tax under whom the CAA (Additional/Joint Commissioner) is posted.

c) Appellate Authority (u/s 107, CGST Act):

- Commissioner (Appeals) having territorial jurisdiction over the Principal Commissioner/Commissioner of the CAA.

d) Departmental Representation in Appeal:

- The Principal Commissioner/Commissioner under whom the CAA is posted shall represent the department and can authorize a subordinate officer for filing the appeal.

Incorporating

- Important Notifications
- Important Circulars/Clarifications
- Important Case laws, AAR, AAAR
- Compliance calendar for the month of June 25



Reviewing or revisional authorities may seek comments from the concerned DGGI formation before deciding on any order.

[Circular No. 259/07/2025-GST dt. 9th May, 2025]

D] Important Instructions

No new instructions were issued during the period

E] Important Case Laws

1] Motaleb Bhuyan Vs.State of Assam- 2025(97)G.S.T.L.7-Gauhati High Court-

Registration - Cancellation of - Vague show cause notice - Assessee's registration was cancelled for not filing returns - Assessee claimed, there was no personal notice issued to assessee and was simply uploaded in website - Assessee having no proper notice, did not submit any reply - Order for cancellation of registration also referred to two contradictory aspects, one, there was a reply submitted by assessee and other there was no reply to show cause notice - As per assessee, he came to learn about suspension and cancellation of registration in month of February, 2021 and that for period from November, 2019 on account of financial constraint and also due to COVID-19 pandemic, he could not coordinate with his tax consultant - Thus, assessee could file his return in Form GSTR-1 on 24-3-2021 and filed and updated return in GSTR-3B on 9-3-2024 for month of November, 2019 - **HELD** : Show cause notices did not specifically state reasons as to why proper officer was of opinion that registration of assessee was required to be cancelled - There was no mention of period when returns had not been filed - Thus, proper officer had mechanically issued show cause notice - Therefore, orders of cancellation of registration were to be set aside.

2]TVL Chennai PET Vs. State Tax Officer, Madurai-2025(97) G.S.T.L.20- Madras High Court-

Appeals to Appellate Authority - Limitation period - Condonation of delay - Period 2019-20 - Assessee challenged impugned order passed by respondent authority, which sought reversal of input tax credit availed by assessee for relevant time - Assessee submitted that notice in instant case was uploaded in additional notices column on common portal and consultant of assessee was unaware of proceedings, as a result, assessee was unable to submit a timely reply; that assessee became aware of same when its bank account was attached for recovery - Assessee filed an appeal, however, same was rejected on ground of delay of 35 days beyond prescribed time - **HELD** : An appeal should not be dismissed merely due to a procedural delay, especially when assessee has made an effort to comply with statutory requirements, including pre-deposit of 10 per cent of tax liability and additional payments towards disputed tax amount - Appellate Authority while rejecting appeal applied provisions strictly - However delay of 35 days could be condoned in interest of justice - Therefore, order passed in appeal was to be set aside and matter was to be remanded for fresh consideration.

3]Mintellectuals LLP Vs. Union of India -2025(97) G.S.T.L.22-Delhi High Court-

Assessment - Validity of - Unsigned order - Assessee aggrieved by ex parte impugned order, which arose out of impugned show cause notice filed instant petition - Assessee submitted that impugned show cause notice as well as impugned order were both unsigned, and same were uploaded on portal, however impugned SCN was never served upon assessee - **HELD** : Perusal of impugned SCN revealed that there were no digital signatures or scanned signatures on same - In view of judgment in Marg ERP Ltd. [2023 (78) G.S.T.L. 232/(2023) 7 Centax 174 (Del.)], impugned order was to be set aside and assessee was to be granted time to reply to show cause notice.

4]Fairmacs Shipstores Pvt.Ltd.Vs.Deputy Commissioner (ST), Chennai-2025(97) G.S.T.L.33- Madras High Court-

Input tax credit - Reversal of - Interest and penalty, imposition of - Assessee admitting credit of input tax but had not utilized said credit and same was reversed - A show cause notice was issued and impugned order was passed directing assessee to pay interest and penalty - Assessee filed an appeal which was summarily rejected - On writ, assessee submitted that once input tax was reversed and balance remain unutilized from date of claim of Input Tax Credit in Electronic Credit Ledger and, thus, at no point of time, Input Tax Credit was either availed or utilized and therefore, penalty and interest could not be imposed - **HELD** : In Greenstar Fertilizers Ltd. [2024 (87) G.S.T.L. 455/(2024) 19 Centax 324

(Mad.)], it was held that where an assessee had availed Input Tax Credit, which was not eligible to be availed, but could have resulted in wrong utilization of Input Tax Credit, only a token penalty was imposed - In instant case order imposing penalty and interest was to be set aside and matter was to be remanded to pass fresh orders.

5] J.P.Aviation Services Pvt.Ltd.Vs.Deputy Commissioner, State Tax- 2025(97)G.S.T.L.51-Cuttack High Court-

Appeals to Appellate authority - Limitation period - Condonation of delay - Assessee filed appeal under Section 107 of CGST Act challenging order passed under Section 73(9) of CGST/WBGST Act along with an application for condonation of delay of five days in filing appeal - However, appeal was rejected by appellate authority as assessee could not appear before concerned authority; thus, appellate authority without entering into merits of case rejected appeal on ground of limitation - **HELD** : Simultaneously, with filing of appeal, assessee had made a requisite pre-deposit - Assessee had also made a prayer for condonation of delay, claiming that by reasons of lack of proper knowledge of GST portal, there was delay in filing appeal - Taking into consideration that assessee was a small businessman and there was no lack of bona fide on part of assessee and one does not stand to gain by filing a belated appeal, appellate authority ought to have appropriately considered application for condonation of delay - Appellate authority had, thus, failed to exercise jurisdiction vested in it - Accordingly, impugned order was to be set aside and delay in filing appeal was to be considered.

6] Nabros Pharma Pvt.Ltd.Vs.State of U.P.- 2025(97) G.S.T.L.54-Allahabad High Court-

Demand - Tax or ITC not involving fraud, etc. - Opportunity of hearing - An order was passed under Section 73 of CGST/UPGST Act, 2017 - Appeal filed by assessee was also dismissed - Assessee filed instant petition challenging same and submitted that no opportunity of hearing was granted to assessee while passing order under Section 73 ibid - Revenue did not dispute that no opportunity of hearing was granted to assessee - **HELD** : Impugned order was passed without following mandate of Section 75(4) ibid and was also in violation of principles of natural justice, thus both orders were to be quashed and matter was to be remanded to pass a fresh order after giving opportunity of hearing to assessee.

7] Parth Enterprises Vs.Joint Commissioner(Appeals),C.G.S.T.& Central Excise, Bhopal- 2025(97)G.S.T.L.64-Madhya Pradesh High Court-

Appeals to Appellate Authority - Limitation period - Condonation of delay - Assessee preferred an appeal and same was dismissed on grounds of delay - Assessee filed instant petition challenging said order passed in appeal - Admittedly, appeal was filed after more than 7 months of passing of order impugned therein - **HELD** : Appellate authority had jurisdiction to condone delay of 30 days only, therefore, appellate authority rightly held that delay could not be condoned - No illegality was committed by appellate authority in dismissing appeal - Assessee failed to point out any provision, order etc. which empowered appellate authority to condone delay of more than one month - Accordingly, instant petition failed and was to be dismissed.

8] Cosmos Business Machines Vs.Union of India-2025(94) G.S.T.L.191-Gujarat High Court-

Demand - Tax or ITC not involving fraud - Mismatch in turnover - Non-consideration of reply - Period 2017-18 - Revenue issued show-cause notice under Section 73 of CGST Act, 2017 of alleging mismatch in turnover between annual return in Form GSTR-9 and Financial Statement in Form GSTR-9C by demonstrating un-reconciled gross turnover in Table 5R of Form GSTR-9C for period 2017-18 - Petitioner explained that inconsistency arose due to inadvertent inclusion of Pan-India turnover, rather than Gujarat-specific turnover, in reconciliation forms - Despite providing detailed explanations and documentation, revenue upheld tax demands without adequately considering petitioner's reply or annexed documents - Revenue had not referred to details submitted by petitioner and merely because petitioner did not appear before revenue, it was presumed that petitioner failed to provide supporting documents - Though petitioner could not appear before revenue, it did not mean that revenue without considering reply confirms show-cause notice resulting into total non-application of mind - Thus, impugned order was not tenable and same was to be quashed and set aside and matter was to be remanded back.

9] Hajee Traders Vs. Asst.Comm.(ST), Chennai-2025(97) G.S.T.L.210- Madras High Court-

Demand - Opportunity of hearing - On request or on contemplation of adverse decision - A show cause notice was issued to assessee in GST DRC-01 - Case of assessee was that assessee had entrusted a consultant for filing reply to show cause notice issued by respondents, however, assessee's consultant simply uploaded form GSTR-09 and GSTR-9C instead of filing reply, under such circumstances, impugned order was passed - Assessee further submitted that no opportunity of personal hearing was provided to assessee prior to passing of impugned order - **HELD** : In instant case no opportunity of hearing was provided to assessee post submission of reply and prior to passing of impugned order - It was mandatory for authorities to provide an opportunity of hearing to assessee if respondents intended to pass an adverse order - In view of same, impugned order was to be set aside for being in violation of natural justice and matter was to be remanded for fresh consideration.

10]Jt.Com.,Central Tax & Central Excise, Kochi Vs.Nishad K.U.-2025(97)G.S.T.L.223-Kerala High Court -

Demand - Tax or ITC involving fraud, etc. - Denial of cross examination of witnesses - Proceedings were initiated against respondent-assessee under Section 74(9) of CGST Act and an order imposing tax and penalty was passed - Assessee had approached writ court alleging a serious infraction of principles of natural justice, single judge took view that principles of natural justice had been violated since authorities had denied assessee right to cross-examine persons, who had given statements against assessee - Appellants-GST authorities pointed out that there was no requirement to follow principles of natural justice in an adjudication proceedings, especially when GST Act does not contemplate such an opportunity - **HELD** : In appropriate cases, extending an opportunity of cross-examination in a proceedings under Section 74(9) of CGST Act is an integral part of principles of natural justice, a violation of which will render proceedings void - Therefore, assessee was fully justified in making a request for cross-examination of witnesses whose statement formed basis of impugned order - Accordingly, judgment of single judge was not to be interfered with.

11]Green Field Agrotech Vs.State of West Bengal-2025(97)G.S.T.L.233-Cuttack High Court-

Appeals to Appellate Authority - Limitation period - Condonation of delay - Assessee aggrieved by an order passed under Section 73 of WBGST Act, 2017 filed an appeal under Section 107 ibid - However, appeal of assessee was rejected - Assessee submitted that said appeal was filed beyond time prescribed and same was accompanied by an application for condonation of delay - Assessee further submitted that appellate authority by ignoring explanation given by assessee had returned clear finding that no power was vested with appellate authority to allow appeal beyond one month after time prescribed for filing appeal - **HELD** : Having regard to judgment in S.K. Chakraborty & Sons [2024 (88) G.S.T.L. 328/(2024) 15 Centax 172 (Cal.)], appellate authority ought to have taken note of explanation given by assessee for condonation of delay - Order of rejection of appeal was to be set aside and delay in filing appeal was to be condoned - Appeal was to be restored.

12]Gillette Diversified Operations Pvt. Ltd. Vs. Joint Com. of GST & Central Excise, Chennai-2025(97) G.S.T.L.248-Madras High Court- Refund - Unutilized ITC - Limitation period - Period July, 2017 to August, 2017 - Refund claims were filed by assessee for refund of unutilized input tax credit on zero rated supply (exports) - Same were returned for certain defects - Further refund claims were re-presented and duly acknowledged by respondents - Thereafter, refund claims of assessee was rejected by authorities on ground of limitation in light of C.B.I. & C. Circular No. 125/44/2019, dated 18-11-2019 - Appellate Authority affirmed same vide impugned order - **HELD** : It was noted that computation of limitation were reckoned from date of re-presentation of refund claims and thus were beyond period of two years from relevant date - Refund claim was indeed filed within two years from relevant date as defined in Explanation 2(a) to Section 54(14) of CGST Act as it stood during period in dispute - Amendment to Explanation 2(e) to Section 54 of CGST Act, 2017 was not relevant for purpose of computation of limitation - Refund claims were filed within a period of 1 year and few months - Impugned order of Appellate Authority affirming order rejecting refund claim of assessee was unsustainable.

13]Kurugonda Sindhu Vs.Asst.Com.,Chennai-2025(97) G.S.T.L.271- Madras High Court-

Service of notice, order, etc. - Uploading in GST portal - Period 2017-18 - Petitioner-assessee challenged assessment order passed by Assessing Officer on ground that neither show cause notices nor impugned order of assessment was served on assessee by tender or sending it by RPAD, instead it had been uploaded in GST portal - Assessee submitted that if assessee was provided with an opportunity,

they would be able to explain alleged discrepancies - **HELD** : On deposit of 25 per cent of disputed taxes as admitted by both assessee and respondents within four weeks, assessee was to be granted one final opportunity before adjudicating authority to put forth their objections to proposal.

14] Al-Tech Engineering & Construction Pvt. Ltd. Vs. Union of India- 2023(97)G.S.T.L.342-Karnataka High Court-

State/UT GST officer - Parallel proceedings - Period 2019-20 - Show cause notices were issued to assessee which culminated in adjudication proceedings and passing of two separate adjudication orders under Section 73(9) of KGST Act, 2017 - Assessee filed instant petition and submitted that parallel proceedings by CGST and SGST authority was impermissible in law - **HELD**: As rightly contended by assessee, respondents ventured to initiate parallel proceedings in relation to same year by putting forth very same contentions against assessee, which was impermissible - Accordingly, impugned orders and show cause notice was to be quashed.

15] Neelgiri Machinery Vs. Com.of Delhi Goods & Service Tax-2025(97) G.S.T.L.345- Delhi High Court-

Demand - Notice/order wrongly uploaded on portal - Opportunity of hearing - Assessee challenged show cause notices and demand orders on grounds that same were never served upon it - Case of assessee was that although SCNs were uploaded on portal, they were placed under category of 'Additional Notices and Orders', rendering them not directly visible - **HELD** : Department had conceded that portal works differently from department's side and taxpayer's side - Insofar as assessee was concerned, department was not being able to view them on Notices tab - Assessee, in support of its case had placed on record print out from portal which showed that same was viewable only on 'Additional notice and orders Tab' and hence, probably same had been missed by assessee - To give assessee an opportunity to file its reply, and to hear matter on merits and to ensure that orders were not passed in default, impugned demand orders were to be set aside.

16] Satyam Traders Vs. State of U.P.- 2025(97)G.S.T.L.351-Allahabad High Court-

Penalty - Detention of goods and conveyance in transit - Mens rea to evade tax - Though original invoice was not present with goods, a photocopy of same was available - Weight of truck that was weighed two days after detention was more than weight shown in invoice - E-way bill was found to be generated properly and was present with goods - Petitioner explained that due to rain, weight of goods might have increased and that difference in weight was negligible and was only 1 per cent - In order passed under Section 129(3) of CGST Act, 2017, authorities had accepted explanation of petitioner with regard to difference in weight and only reason for which penalty was imposed was with regard to absence of original copy of invoice - **HELD** : Since photocopy of invoice along with e-way bill was present, there was no intention to evade tax as invoice that was present along with goods was matching with e-way bill and there was no discrepancy between two - Since no mens rea to evade tax was there, detention proceedings along with order under Section 129(3) ibid were arbitrary and invalid in law.

F] GST portal updates

1] Barring of GST Return on expiry of three years: As per the Finance Act, 2023 (8 of 2023), dt. 31-03-2023, implemented w.e.f 01-10-2023 vide Notification No. 28/2023 - Central Tax dated 31st July, 2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 (Outward Supply), Section 39 (payment of liability), Section 44 (Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9.

Hence, above mentioned returns will be barred for filing after expiry of three years. The said restriction will be implemented on the GST portal from July 2025 Tax period. .

2] System Validation for Filing of Refund Applications on GST Portal for QRMP Taxpayers: In May 2025, the GST Portal introduced a system-level validation in line with Para 6 of Circular No. 125/44/2019-GST, which mandates that refund applications can be filed only after furnishing all due

returns in GSTR-1 and GSTR-3B. For specific taxpayers like composition dealers, NRTPs, and ISDs, applicable returns such as GSTR-4, GSTR-5, or GSTR-6 must be filed instead.

Following this update, taxpayers under the QRMP scheme faced issues—particularly when invoices filed through IFF for M1 and M2 were not recognized by the system, causing unnecessary prompts for return filing. This occurred mainly during the transition between quarters.

This technical issue has now been resolved. QRMP taxpayers can now file refund applications based on invoices reported in periods for which GSTR-3B has already been filed. However, invoices furnished via IFF but not yet reported in GSTR-3B should not be included in refund claims.

Taxpayers are advised to ensure all applicable returns are filed before submitting refund applications. For assistance, they may contact the GST Helpdesk at <https://selfservice.gstsysten.in>.

3] Advisory on filing of Amnesty applications under Section 128A of the CGST Act: As of 8th June 2025, over 3.02 lakh waiver applications (via forms SPL-01/02) have been filed under Section 128A. However, it has been observed that some taxpayers are experiencing technical difficulties in filing these amnesty applications on the GST portal. With the deadline approaching, trade associations have raised concerns and requested an alternate filing mechanism.

To address this, taxpayers facing such issues are advised to follow the step-by-step alternative process outlined in this official guide: https://tutorial.gst.gov.in/downloads/news/link_data.pdf

If any challenges persist even after using this alternative route, taxpayers should immediately raise a complaint via the GST Self-Service Portal: <https://selfservice.gstsysten.in>.

4] Filing of SPL-01/ SPL-02 where payment made through GSTR 3B and other cases: While filing amnesty applications in Form SPL-01 or SPL-02 under Section 128A of the CGST Act, 2017, some taxpayers are facing technical issues related to auto population of payment details in Table 4 of the forms.

2. In particular, it has been observed that in certain instances, the payments details may not be accurately auto-populated in the applications filed by the taxpayers:

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

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

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

5] Introduction of Enhanced Inter-operable Services Between E-Way Bill Portals: GSTN has announced that NIC will launch the new E-Way Bill 2.0 portal (<https://ewaybill2.gst.gov.in>) on 1st July 2025. This upgraded portal is designed to offer enhanced inter-operability with the existing E-Way Bill 1.0 portal (<https://ewaybillgst.gov.in>), ensuring seamless continuity of services for taxpayers and transporters, especially during technical disruptions or emergencies.

The key objective behind E-Way Bill 2.0 is to provide an alternative platform where users can access critical functionalities even if the main portal is temporarily unavailable. This includes services such as generating E-Way Bills based on Part-A details, generating and retrieving consolidated E-Way Bills, extending validity, and updating transporter details. These features are in addition to existing

functionalities like vehicle updates and E-Way Bill printing. Importantly, these operations can be carried out for E-Way Bills generated on either portal, thanks to the system's real-time synchronisation architecture that mirrors data across both platforms within seconds.

In case the E-Way Bill 1.0 portal experiences downtime, users can carry out all operations – including updating Part-B – on the E-Way Bill 2.0 portal. The E-Way Bill slip generated from either portal is valid for compliance purposes, thereby supporting business continuity without dependency on a single system.

Additionally, all these services will be made available through APIs, enabling taxpayers and logistics operators to integrate the functionalities into their internal systems. These APIs are already available in the sandbox environment for testing and implementation.

Overall, the E-Way Bill 2.0 portal will help eliminate bottlenecks, support uninterrupted operations, and provide flexibility by allowing cross-portal functionality. Taxpayers and transporters are encouraged to explore the new portal and integrate API-based services where required..

6] Advisory to file pending returns before expiry of three years: As per the Finance Act, 2023, effective from 1st October 2023 (notified via Notification No. 28/2023 – Central Tax dated 31st July 2023), a three-year time limit has been imposed for filing GST returns under Sections 37, 39, 44, and 52 of the CGST Act. This restriction applies to key GST returns including GSTR-1, GSTR-3B, GSTR-4, GSTR-5, GSTR-6, GSTR-7, GSTR-8, GSTR-9/9C, among others.

Starting July 2025 tax period, the GST portal will restrict the filing of returns that are more than three years overdue. For example, from 1st August 2025, taxpayers will not be able to file returns like GSTR-1 and GSTR-3B for June 2022, GSTR-4 for FY 2021-22, and GSTR-9/9C for FY 2020-21, as they would cross the 3-year limit.

Taxpayers are strongly advised to reconcile their records and file any pending returns immediately, before the three-year deadline renders them permanently non-fileable on the portal. An advisory on this matter was already issued by GSTN on 29th October 2024.

7] Handling of Inadvertently Rejected records on IMS:

1. Availing ITC on Wrongly Rejected Documents: If a recipient has wrongly rejected an invoice, debit note, or ECO-document in IMS, despite filing GSTR-3B for the same period, they can request the supplier to re-report the same document (without any changes) in GSTR-1A of the same tax period or in the amendment table of a subsequent GSTR-1/IFF. Once accepted by the recipient in IMS and GSTR-2B is recomputed, full ITC can be availed on the amended document, but only in the GSTR-2B of the relevant tax period.

2. Supplier's Liability on Re-Reporting of Rejected Records: When the supplier re-reports the same rejected record (without changes) as per recipient's request, in GSTR-1A or amendment table, no additional liability arises for the supplier, since the amendment table captures only the differential value—which in this case is zero.

3. Reversing ITC on Wrongly Rejected Credit Notes: If a credit note (CN) was wrongly rejected by the recipient after filing GSTR-3B, they can ask the supplier to re-furnish the same CN in GSTR-1A of the same period or through the amendment table of a later period. Upon accepting the CN and recomputing GSTR-2B, the recipient's ITC will be reduced by the full value of the credit note.

4. Impact on Supplier's Liability for Re-Reported Credit Notes: Initially, the supplier's liability will increase due to the CN being rejected by the recipient. However, when the same CN is re-furnished in GSTR-1A or amendment table, the supplier's liability gets adjusted downward by the same amount. Hence, the net impact on the supplier's liability remains neutral.

Compliance Calendar for the month of July 2025

Due Date of Compliance	Compliance
10.07.2025	Monthly GSTR 7 for the month of June 2025 (TDS deductor)
	Monthly GSTR 8 for the month of June 2025 (TCS collector)
11.07.2025	Monthly GSTR 1 for the month of June 2025 (Regular Monthly Taxpayer)
13.07.2025	GSTR-1 for taxpayers under the QRMP scheme (June 25)
13.07.2025	GSTR-5 for the month of May 25 (Non-Resident Taxpayer)
13.07.2025	GSTR-6 for the month of May 25 (Input Service Distributor)
20.07.2025	Monthly GSTR 3B for the month of May 2025 (Regular Monthly Taxpayer)
20.07.2025	Monthly GSTR 5A for the month of May 2025 (OIDAR service provider)
22.07.2025	GSTR-3B of quarterly filers for April to June 25 (Category I)
24.07.2025	GSTR-3B of quarterly filers for April to June 25 (Category II)

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