

GST LAW COMMUNIQUE

Latest updates for the month of February 2025

A] Important Notifications (Rate)

No new rate notifications are issued during the month

B] Important Notifications

1] Verification of application of registration: A verification shall be done at the Felicitation Center notified by the commissioner by taking a photograph of an individual or individuals as the case may be along with verification of the original documents uploaded on the portal along with the application for registration. The application shall be deemed to be completed only after successful verification.

2] E-way bill in case of a supplier of handicraft goods or an unregistered person who wants to generate an E-way: In case of interstate movement of handicraft goods and where a person is exempted from registration under Section 24(i) & (ii), e-way bill is required to be prepared by said person irrespective of the value of goods. An unregistered person is also allowed to prepare an E-way bill for the movement of goods. Such persons shall get the credentials for generating an e-way bill by enrolling in the portal in FORM GST ENR-03 either directly or through a facilitation centre notified by the Commissioner.

3] Provision for negative liability: There was no option for reporting negative liability for the previous tax period in FORM GSTR-3B. FORM GSTR-3B is amended to incorporate provision of carry forward of negative liability GSTR-3B in subsequent period.

Above changes are made effective from 11th February, 2025.

4] Procedure for distribution of ITC by ISD: Rule 39 of CGST Rules, 2017 prescribes the manner of distribution of input tax credit by Input Service Distributor. Rule 39 is substituted, and a new procedure is to distribute the ITC by ISD is notified w.e.f. date to be notified. Following are the important changes in Rule 39.

- The input tax credit available for distribution in a month shall be distributed in the same month in FORM GSTR-6.
- The amount of credit distributed shall not exceed the amount of credit available for distribution.
- The credit shall be distributed to a recipient who availed such credit.
- In the case of more than one recipient, credit shall be distributed on pro rata basis on the basis of the turnover in a State or turnover in a Union territory of such recipient, during the relevant period, to the aggregate of the turnover of all such recipients to whom such services are related and which are operation in current year.

Incorporating

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



- In the case one of the recipients(R1) is supplying exempt supply or is not registered under GST, credit shall be distributed using the following formula-

$$C_1 = (t_1 / T) \times C$$

where,

"C" is the amount of credit to be distributed,

" t_1 " is the turnover, as referred to in clause (d) and (e), of person R1 during the relevant period, and

"T" is the aggregate of the turnover, during the relevant period, of all recipients to whom the input service is attributable

- Both eligible and in-eligible ITC would be distributed as per the above formula separately.
- CGST, SGST, and IGST shall be distributed separately.
- IGST credit shall be distributed as IGST
- CGST & SGST credit shall be distributed as CGST & SGST if the recipient is located in the same state where ISD registration is located. In other cases, it would be distributed as the IGST which will be some total of CGST & SGST.
- The ISD is required to issue an ISD invoice expressing clearly that such invoice is issued for distribution of ITC.
- Credit notes shall be issued to reduce the distributed credit in the same ratio in which the original credit was distributed. Such an amount shall be reduced from the credit distributed to each recipient. In case the credit distributed to such person is less than the credit to be reversed, then such credit shall be added to the output tax liability of such recipient. The situation where credit is reduced by the supplier by issuing credit notes shall be dealt with in a similar manner. ISD is required to issue credit note in such cases to respective recipients.
- Debit notes shall be issued in case of distribution of additional amount.
- In the case of credit on inward supply on which tax is paid under the reverse charge mechanism, the credit shall be distributed to distinct persons in the same manner as discussed above.
- Turnover of the relevant period means-
 - Turnover of the recipient in the preceding financial year to the financial year in which the credit is to be distributed.
 - If the turnover of the preceding financial year is not available, the turnover of all recipients during the last quarter previous to the month during which credit is to be distributed.

5] Changes in FORM GSTR-7: In case of tax deducted at source, deductor of TDS is required to file GSTR-7. Deductor is supposed to report GSTIN wise details of TDS deducted in said return in Table 3 of GSTR-7. Amendment is made to report invoice wise information in Table 3 in place of GSTIN wise information.

6] Changes in FORM GSTR-8: E-commerce operators are required to furnish details of supplies made through them and TDS deducted is required to be furnished in GSTR-8. FORM GSTR-8 is amended to incorporate the information on the place of supply in Table 3 and 4 of GSTR-8.

Above changes are made effective from 01st April, 2025.

[Notification No 09/2025-Central Tax (Rate) dt. 11th February, 2025]

C] Important Circulars

1] Clarification on GST rates: Based on the recommendation of the 55th GST Council meeting, the following clarifications are issued-

- **GST Rate on pepper of genus Piper:** It has been clarified that pepper of genus Piper, whether green (fresh), white or black, is covered under HS 0904 and attracts 5% GST. It is also clarified that in terms of Section 23(1)(b) of the CGST Act, an agriculturist, as defined in Section 2(7) of the CGST Act, to the extent of supply of produce out of cultivation of land is not liable to take registration.
- **Raisins supplied by an agriculturist:** It is clarified that an agriculturist supplying raisins is not liable to be registered under Section 23(1) of the CGST Act, is exempt from GST.
- **GST rate on ready to eat popcorn:** It is clarified that ready to eat popcorn mixed with salt and spices classifiable under HS 2106 90 99 attracts 5% GST (Other than pre-packaged and labelled) and at 12% (if packaged and labelled). Popcorn mixed with sugar would be subject to tax at the rate of 18% and classifiable under HSN 1704 90 90. It is also clarified that for past period up to 14-2-2025, the GST rate on ready-to-eat popcorn mixed with salt and spices is regularised on 'as is where is' basis.
- **GST on Fly ash based Autoclaved Aerated Concrete Blocks:** It is clarified that autoclaved aerated concrete (AAC) blocks containing more than 50% fly ash content will fall under HS 6815 and attract 12% GST.

[Circular No 247/04/2025-GST dt. 14th February, 2025]

D] Important Instructions

1] Procedure to be followed in department appeal filed against interest and/or penalty only, related to Section 128A of the CGST Act, 2017: It has been decided that in cases where the tax amount has been fully paid by the taxpayer on demands made under section 73 of the CGST Act and the department is in appeal or under the process of filing an appeal only on account of wrong interest calculation and/or wrong imposition or non-imposition of penalty amount under the provisions of CGST Act or IGST Act and the taxpayer fulfils other conditions of section 128A and the rules made thereunder, the proper officer may proceed towards withdrawing such appeal filed and in case where the order under section 73 is under review stage only, accept the same.

[Instruction No. 02/2025-GST dt. 07-02-2025]

E] Important Case Laws

1] Rejimon Padickapparambil Alex Vs. Union of India - 2025(93) G.S.T.L.23- Kerala High Court-

Input tax credit - Denial of - Mismatch between returns - GSTR-2A and GSTR-3B - Period 2017-18 - On receipt of IGST paid inward supplies from outside State, appellant inadvertently showed IGST component as nil in Form GSTR-3B and added bifurcated CGST and SGST components of IGST to existing figures showing eligible CGST and SGST credit - This resulted in mismatch between Form GSTR-2A and Form GSTR-3B - Assessing Authority opined that this mismatch had resulted in appellant utilizing 'unavailable credit' towards payment of CGST and SGST on outward supplies - HELD : Section 73 of GST Act is attracted only when it appears to a proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax has been wrongly availed or utilized for any reason - In instant case, there had been no wrong availment of credit, and that only mistake committed by appellant was an inadvertent and technical one, where he had omitted to mention IGST figures separately in Form GSTR-3A - Mistake was also insignificant because there was no outward supply attracting IGST that was effected by him - Impugned order was to be set aside.

2] Mitsubishi Electric India Pvt.Ltd.Vs.Union of India- 2025(93)G.S.T.L.28- Delhi High Court-

Demand - Tax or ITC not involving fraud, etc. - Special audit - Non consideration of reply - Period July, 2018-March, 2019 - A special audit was conducted in respect of assessee and upon conclusion of that audit, assessee submitted a detailed response raising various preliminary objections and denying additional tax demands which were raised - This was followed by issuance of a show cause notice where it was alleged that reply of taxpayer to special audit report was found incomplete/inconclusive - Assessee

filed a detailed reply and which was supplemented by a further reply - However, an order was passed demanding tax and imposing penalty under Section 73(9) of CGST Act, 2017 - Assessee challenged said order on ground that said order was wholly unreasoned and failed to engage with or deal with various objections which had been urged by assessee in respect of audit findings as well as proposed additions - HELD : Matter was to be remitted to GST Officer for examining matter afresh.

**3]Ideal Datacom Network & Electrical Solutions Pvt. Ltd. Vs. State Tax Officer, Cochin- 2025(93)
G.S.T.L.67- Kerala High Court-**

Input tax credit - Denial of - Mismatch between returns - GSTR-3B and GSTR-2A - Period 2017-18 and 2018-19 - Order raising demand was passed which assessee challenged on ground that C.B.I. & C. Circular No. 183/15/2022-GST, dated 27-12-2022 dealing with mismatch between returns in question was not considered by officer though reply submitted by petitioner was extracted in order and officer had proceeded to reject contentions taken by petitioner by merely stating that there was no merit since recommendations forwarded by GST Council was not notified by CBI&C Central Government so far - HELD : Petitioner had specifically claimed benefit of C.B.I. & C. Circular No. 183/15/2022-GST, dated 27-12-2022 - Declarations as required to be produced in terms of aforesaid Circular was also produced before officer - However, while considering reply officer had considered only one issue pointed out by petitioner which was recommendation of 53rd GST Council Meeting and had not considered any other issue including question as to whether declaration submitted by petitioner in terms of Circular referred to above could be accepted or not - Matter was to be remitted for fresh consideration.

4]Vasudeva Engineering Vs. Union of India - 2025(93) G.S.T.L.83- Punjab & Haryana High Court-

Appellate Authority - Appeals to - Limitation period - Condonation of delay - Appeals were filed after requisite time period was rejected by Appellate Authority though petitioners had paid pre-deposit for hearing on appeal - On writ, HELD : Provisions under section 107 are not condemnable to Limitation Act and therefore, delay cannot be further condoned - However, High Court under Article 226 has powers to condone delay in filing appeal - Appeals were to be heard and decided on merits by Appellate Authority.

5] Vignesh Binding Works Vs. State Tax Officer, Chennai- 2025(93) G.S.T.L.101- Madras High Court-

Input tax credit - Denial of - GSTR-3B and GSTR-1 mismatch - Show cause notice was issued to assessee proposing tax pertaining to mismatch between GSTR-3B returns and GSTR-1 statement - Case of assessee was that show cause notice and impugned order were uploaded on portal, but not communicated through any other mode - HELD : Impugned order disclosed that tax proposal was confirmed because assessee did not respond to show cause notice or utilize opportunity of participate in personal hearings - Since assessee asserted that participation was not possible on account of not being aware of proceedings, interest of justice warranted that assessee be provided an opportunity - Impugned order was to be set aside and matter was to be remanded.

6]Maschio Gaspardo India Pvt.Ltd.Vs.C.B.I.C.-2025(93) G.S.T.L.150-Bombay High Court-

Refund - Tax refund of - Disposal of refund application - Petitioners applied for refund - Since refund was not processed, petitioners addressed letters for refund along with interest on refund - However, till date competent authority had not processed and disposed of those applications for refund - Hence, petitioners filed instant petition seeking direction to competent authority to dispose of applications in timebound manner - Respondent submitted that applications would be disposed of within 4 weeks - HELD: Competent authority was to be directed to dispose applications of petitioner for refund within 4 weeks.

7]Aruna Clothing Company Vs. Deputy State Tax officer, Cheenai-2025 (93) G.S.T.L.180- Madras High Court-

Demand - Tax or ITC not involving fraud, etc. - Mismatch between returns - GSTR-3B, GSTR-2A and GSTR-2B - Natural justice - Period 2019-20 - Show cause notice and impugned order were served by uploading same on common portal - Petitioner contended that it was unable to access common portal and was, thus unable to participate in adjudication proceedings - HELD : In view of judicial precedents, impugned order was to be set aside - On compliance of pre-deposit, impugned order would be treated as show cause notice and petitioner should submit its objections along with supporting

documents - If objections were filed, same would be considered and orders would be passed after affording opportunity of hearing to petitioner.

8]Paxter Life Science Vs. Com.of GST & Central Excise - 2025(93) G.S.T.L.193- Gujarat High Court-

Zero rated Supplies - Export of goods - Condonation of delay - Petitioner-assessee purchased goods for export under a Letter of Undertaking (LUT), which allowed export without the payment of Integrated Goods and Services Tax - Due to unavailability of transportation services, assessee could not export goods within stipulated period of 90 days - Petitioner filed an application to condone delay in export based on Circular No. 37/11/2018-GST - However application for extension was rejected by revenue without providing any substantial reasons, merely stating that extension of period beyond 90 days was disallowed under GST Act and Rules - HELD: In view of judicial precedents where it was held that judicial and administrative orders should be supported by clear, written reasons, impugned.

9]Khaja Peer Shaik Vs.Asst.Com.(ST) - 2025(93) G.S.T.L.226- Andhra Pradesh High Court-

Assessment - Validity of order - DIN number, non-mentioning of - Period 2017-18, 2018-19, 2019-20 and 2020-21 - Assessee was served with an assessment order - Assessee challenged same on grounds that said proceeding did not contain DIN number - Supreme Court in 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 invalid - Division bench of instant court also held on basis of C.B.I.& C. Circular No. 128/47/2019-GST, dated 23-12-2019 that non-mention of a DIN number would mitigate against validity of such proceedings - HELD : Following decision of Supreme Court and circular issued by CBIC, impugned order was to be set aside with liberty to respondent authority to conduct fresh assessment.

10]Sri Hanuma Enterprises- 2025(93) G.S.T.L.245-Andhra Pradesh High Court-

Assessment - Validity of order - DIN number, non-mentioning of - Period 2019-20 - Assessee was served with an assessment order passed by respondent authority under GST Act - Assessee vide instant petition challenged same on various grounds including ground that said proceeding did not contain DIN number - HELD : Question of effect of non-inclusion of DIN number on proceedings under GST Act was considered by Supreme Court in Pradeep Goyal [2022 (63) G.S.T.L. 286 (S.C.)] - Supreme Court in aforesaid order held that order which does not contain a DIN number would be non est and invalid - Division bench of instant court also held that non-mention of a DIN number would require such order to be set aside - Following decision of Supreme Court, non-mention of a DIN number in impugned order, which was uploaded in portal, was to be set aside.

11]Narayan Sahu Vs.Union of India- 2025(93) G.S.T.L.270-Orissa High Court-

Officers of State tax or UT tax, authorisation as proper officer - Cross authorisation - A notice was issued to assessee and thereafter impugned order was passed raising demand of tax and penalty - Assessee submitted that he was consignee and therefore deemed owner of goods detained, and state tax authority lacked jurisdiction and power to issue notice under provisions of IGST, therefore, sought interference - HELD : Provisions in Section 4 of IGST Act is cross authorization of officers of state tax - Appointment and power of officers of state tax, as proper officers will, under cross authorization provision, empower them to correspondingly act under IGST act - There was no reason to interfere - Writ petition was to be dismissed.

12]Mariya Agencies Vs.State Tax Officer,Vaikom- 2025(93) G.S.T.L.305- Kerala High Court-

Input tax credit - Credit in special circumstances - Switching from composition scheme to regular scheme - Failure to upload Form due to glitch - Assessee switched over from composition scheme to regular scheme - Assessee attempted to upload relevant Form on GST portal to claim input tax credit in respect of closing stock - Assessee was unable to upload Form GST ITC-01 due to glitches in GST portal - Assessee raised a complaint with GST Help Desk on last date for filing Form GST ITC-01 and same was acknowledged; however, on said last day for uploading relevant Form, petitioner did not get a response regarding technical glitches that he faced in uploading Form - HELD : Assessee was to be given one more opportunity to upload Form GST ITC-01 and claim input tax credit in respect of closing stock - GST portal was to be enabled for purpose of filing Form GST ITC-01.

13]Ashok Sharma Vs. State of West Bengal - 2025(93)G.S.T.L.323-Cuttack High Court-

Penalty - Detention of goods and conveyances in transit - Discrepancy in description of goods - Vehicle carrying goods of assessee was intercepted by STO and vehicle was detained - Physical verification was conducted and discrepancies were found in description of goods in invoices - A summary of show cause notice was issued to assessee and thereafter adjudication order was passed demanding tax and penalty - Said order was also confirmed by Appellate Authority - Assessee submitted that vehicle was carrying valid invoices and e-way bills during interception and necessary documents were presented, thus, there was no contravention of GST law - Assessee further submitted that discrepancies between description of goods on invoices and physical verification report were minimal - HELD : There appeared a lack of consistency and transparency in inventory records, which casted doubt on taxpayer's claim of compliance - After thorough examination of documents, it was found that detention of goods and vehicle was lawful - Discrepancy between declared goods and physical verification were significant - Therefore, decision of Adjudicating Authority and Appellate Authority were to be upheld - Writ petition was to be dismissed.

14] Surinderpal Chamanlal Aggarwal HUF Vs. State of Maharashtra - 2025(93) G.S.T.L.364- Bombay High Court-

Demand - Tax or ITC not involving fraud, etc. - Violation of natural justice - Impugned order in original was passed - Assessee challenged same on ground that said order referred several documents, however such documents relied upon by department was neither referred in show cause notice nor copies of such documents were ever supplied to assessee - Assessee submitted that same was gross violation of principles of natural justice - HELD : Since aforesaid documents formed a substantial basis of impugned order, assessee should have been furnished copies or at least made aware in show cause notice that such documents were proposed to be used against assessee - Since this was not done, there had been a failure of natural justice - Impugned order was to be set aside and matter was to be remanded for fresh decision.

15] Anand Kumar Hirawat Vs. Senior Joint Commissioner of Commercial Taxes, Burrabazar Circle- 2025(93) G.S.T.L.373- Calcutta High Court-

Appeals to Appellate Authority - Limitation period - Condonation of delay - Petitioner was served with Form GST DRC-01A, alleging short payment of tax on outward supplies and excess availing of input tax credit (ITC) - Show cause notice (SCN) in Form GST DRC-01 was issued, reiterating allegations and unlawfully enhancing interest amount to Rs. 10,20,870 - Thereafter, adjudication order under Section 73 of CGST/WBGST Act, 2017 was passed, raising a total demand of Rs. 23,51,801, including tax, interest, and penalty - Appeal against said order was also rejected on ground of delay in filing - HELD : Petitioner explained delay in filing appeal, attributing it to negligence of former tax consultant and lack of prior knowledge about adjudicating proceedings - In view of S.K. Chakraborty & Sons [2024 (88) G.S.T.L. 328 = (2024) 15 Centax 172 (Cal.)] where it was held that statutory provisions on limitation should be interpreted liberally in cases where genuine hardships are demonstrated, instant writ petition was to be allowed and appellate order was to be quashed - Furthermore, appellate authority was requested to consider and decide application for Condonation of delay filed by petitioner on merit.

16] Tata Aldesa (J.V.) Vs. State of U.P.- 2025(93) G.S.T.L.380- Allahabad High Court-

Interest - Delayed refund - An order was passed for amount along with interest to be refunded, however, same had not been paid to assessee - During proceedings of instant petition, respondent submitted that refund amount had been credit to bank account of assessee, however assessee submitted that amount was to be paid along with interest as refund was not made under 60 days - HELD: Petition of assessee was to be allowed and respondent authority was to be directed to make payment of amount of interest in terms of Section 56 of CGST Act, 2017.

17] Kashi Vishwanath MFG. Vs. State of U.P.-2025(93) G.S.T.L.382- Allahabad High Court-

Demand - Show cause notice - Non consideration of reply - In response to notice under Section 74(5) of UPGST Act, 2017, detailed reply was filed by assessee - Rejecting said reply, show cause notice was issued under Section 74(1) ibid granting time to file reply - Assessee claimed that they were unaware of issuance of notice on account of some family dispute, and, hence, they could not attend hearing, which resulted in passing of order raising a demand - In response to show cause notice issued under section 74(1) ibid, though reply filed by petitioner was considered, apparently, only part of it was quoted and other pleas which were raised, apparently, was not taken into consideration - It, therefore, seemed

that no response to show cause notice was filed and no appearance was made, while passing order, same show cause notice had been reproduced noticing that no response had been given and no appearance had been made - Since pleas raised by assessee had not been taken into consideration while issuing notice under Section 74(1) of UPGST Act, demand order was to be set aside.

18] Shruti Iron Pvt.Ltd.Vs.Asst.Com., State Tax Officer-2025993) G.S.T.L.384- Calcutta High Court-

Demand - Tax or ITC not involving fraud - Audit - Procedural irregularity - Period July, 2017 to March, 2018 - In response to notice for audit, assessee submitted required documents - Final audit report directed assessee to deposit disputed tax amount, which assessee disagreed with - Following same, a show cause notice was issued and ex parte order was passed confirming tax demand - Assessee filed an appeal but same was rejected on grounds of limitation though assessee claimed to have explained cause - Assessee also highlighted that it submitted a detailed reply to pre-show cause notice, but liabilities of suppliers was transferred to assessee and respondent authority did not take any recovery action against defaulting suppliers, which was a statutory perquisite for demanding disputed ITC and also failed to consider submissions before issuing impugned show cause notice - Petitioner also contended that unsigned show cause notice, summary order and adjudication order were void and unenforceable and furthermore, proceedings under Section 73 of CGST/WBGST Act, 2017 for financial year 2017-18 initiated in May, 2023 were barred by limitation - HELD : In light of procedural irregularities and arbitrary action, case of assessee was meritorious - Accordingly, writ petition was to be allowed and impugned orders were to be quashed - Appellate authority was to consider application for condonation of delay on merits.

F] GST portal updates

1] Clarification on E-Way Bill Requirement for Goods under Chapter 71: Under Rule 138(14) of the CGST Rules, 2017, goods classified under Chapter 71 (Natural/cultured pearls, precious/semi-precious stones, precious metals, and jewellery) are exempt from the mandatory requirement of generating an E-Way Bill (EWB), except for HSN 7117 (Imitation Jewellery).

Although the NIC had previously provided an option to generate EWB for Gold under Chapter 71, this facility has now been withdrawn. Hence, EWB generation is not required for goods under Chapter 71 (excluding HSN 7117) for inter-state movement.

However, for intra-state movement within the state of Kerala, EWB generation is mandatory as per Notification No. 10/24-State Tax dated 27/12/2024. An advisory dated 27/01/2025 has also been issued in this regard.

Stakeholders are advised to comply with the applicable regulations and may contact the GST Helpdesk or their jurisdictional tax authorities for further clarification.

2] Advisory for GST Registration Process (Rule 8 of CGST Rules, 2017): As per Rule 8 of the CGST Rules, 2017, applicants for GST registration must follow these updated procedures:

1. Applicants Not Opting for Aadhaar Authentication:

- Must visit a GST Suvidha Kendra (GSK) for photo capturing and document verification.
- Appointment details and required documents will be sent via email.

2. Applicants Opting for Aadhaar Authentication (with Biometric Requirement):

- Promoters/Partners and the Primary Authorized Signatory (PAS) must visit the GSK for biometric authentication, photo capturing, and document verification.
- If any Promoter/Partner or PAS has already undergone biometric verification in any State/UT during a prior registration, they only need to complete document verification.

3. Non-Generation of ARN (Application Reference Number):

- If biometric authentication or document verification is not completed within 15 days of submitting Part B of REG-01, the ARN will not be generated.
- Ensure Aadhaar details are accurate to avoid authentication failures.

Applicants are advised to comply with these guidelines for seamless GST registration..

3] Advisory on Introduction of Form ENR-03 for Enrolment of Unregistered Dealers: A new feature in the E-Way Bill (EWB) system allows unregistered dealers to generate e-Way Bills by enrolling on the EWB portal using Form ENR-03, effective from 11.02.2025, as per Notification No. 12/2024 dated 10th July 2024.

Key Points of ENR-03 Enrolment:

1. **Eligibility & Access:**
 - **Unregistered dealers (URP)** can enrol using **Form ENR-03** under the "**Registration**" tab on the EWB portal.
2. **Enrolment Process:**
 - Enter **State, PAN, and address details** for verification.
 - Verify mobile number via **OTP**.
3. **Creating Login Credentials:**
 - Set a **username** and **password** to create an account.
 - Upon successful submission, a **15-character Enrolment ID** will be generated.
 - This **Enrolment ID** will act as an alternative to **GSTIN** for generating e-Way Bills.
4. **Generating e-Way Bills:**
 - Log in using the registered credentials.
 - The **Enrolment ID** will auto-populate in place of the **Supplier/Recipient GSTIN** when generating an e-Way Bill.

Stakeholders are advised to follow the guidelines for **compliance**, and further assistance is available through the **GST Helpdesk** or the **User Guide**.

Compliance Calendar for the month of March 2025

Due Date of Compliance	Compliance
10.03.2025	Monthly GSTR 7 for the month of Feb 2025 (TDS deductor)
	Monthly GSTR 8 for the month of Feb 2025 (TCS collector)
11.03.2025	Monthly GSTR 1 for the month of Feb 2025 (Regular Monthly Taxpayer)
13.03.2025	IFF facility under the QRMP scheme (Feb-2025)
13.03.2025	GSTR-5 for the month of Feb 25 (Non-Resident Taxpayer)
13.03.2025	GSTR-6 for the month of Feb 25 (Input Service Distributor)
20.03.2025	Monthly GSTR 3B for the month of Feb 2025 (Regular Monthly Taxpayer)
20.03.2025	Monthly GSTR 5A for the month of Feb 2025 (OIDAR service provider)
25.03.2025	Monthly tax payment for the month of Feb 2025 in Form GST PMT 06 under QRMP scheme

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