

# RECENT UPDATES ON TRADE FACILITATION MEASURES



ADV. (CA) DIVYA BANSAL AGGARWAL

Next-generation GST reforms, as announced by Prime Minister Shri Narendra Modi from the ramparts of Red Fort on 15th August 2025, represent a strategic, principled, and citizen-centric evolution of a landmark tax framework, which will enhance the quality of life of every last citizen.

GST Council approves reforms with a multi-sectoral and multi-thematic focus on improving the lives of all citizens and ensuring ease of doing business for all, including small traders and businessmen.

GST Council approves rate rationalisation with a focus on Common-man, Labour-intensive Industries, Farmers and Agriculture, Health, Key Drivers of the economy

Exemption of GST on all individual life insurance policies whether term life, ULIP or endowment policies and reinsurance thereof to make insurance affordable for the common man and increase the insurance coverage in the country.

Exemption of GST on all individual health insurance policies (including family floater policies and policies for senior citizens) and reinsurance thereof to make insurance affordable for the common man and increase the insurance coverage in the country

Rationalisation of the current 4-tiered tax rate structure into a citizen-friendly Simple Tax' - a 2 rate structure with a Standard Rate of 18% and a Merit Rate of 5%; a special de-merit rate of 40% for a select few goods and services

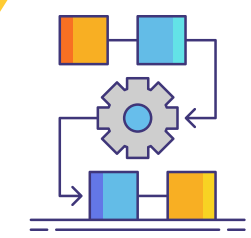
# MEASURES FOR FACILITATION OF TRADE



# 1

# **OPERATIONALIZATION OF THE GOODS AND SERVICES TAX APPELLATE TRIBUNAL (GSTAT)**

- The Goods and Services Tax Appellate Tribunal (GSTAT) will be made operational for accepting appeals before end of September and will commence hearing before end of December this year.



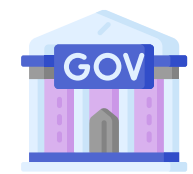
- The Council also recommended the date of 30.06.2026 for limitation of filing of backlog appeals.

- The Principal Bench of the GSTAT will also serve as the National Appellate Authority for Advance Ruling.



- These measures will significantly strengthen the institutional framework of GST by providing a robust mechanism for dispute resolution, ensuring consistency in advance rulings, and offering greater certainty to taxpayers. This will further enhance trust, transparency, and ease of doing business under the GST regime.

- All appeals before GSTAT are required to be filed and processed electronically on the portal developed by NIC for this purpose and all such appeals shall be heard and recorded on the said portal.



- <https://efiling.gstat.gov.in/>

- Accordingly, GSTAT President has issued an Order vide GSTAT Order No. F.No. GSTAT/Pr. Bench/Portal /125/25-26/1499-1502 dated 24.09.2025 to allow for staggered filing of appeals before the GSTAT.



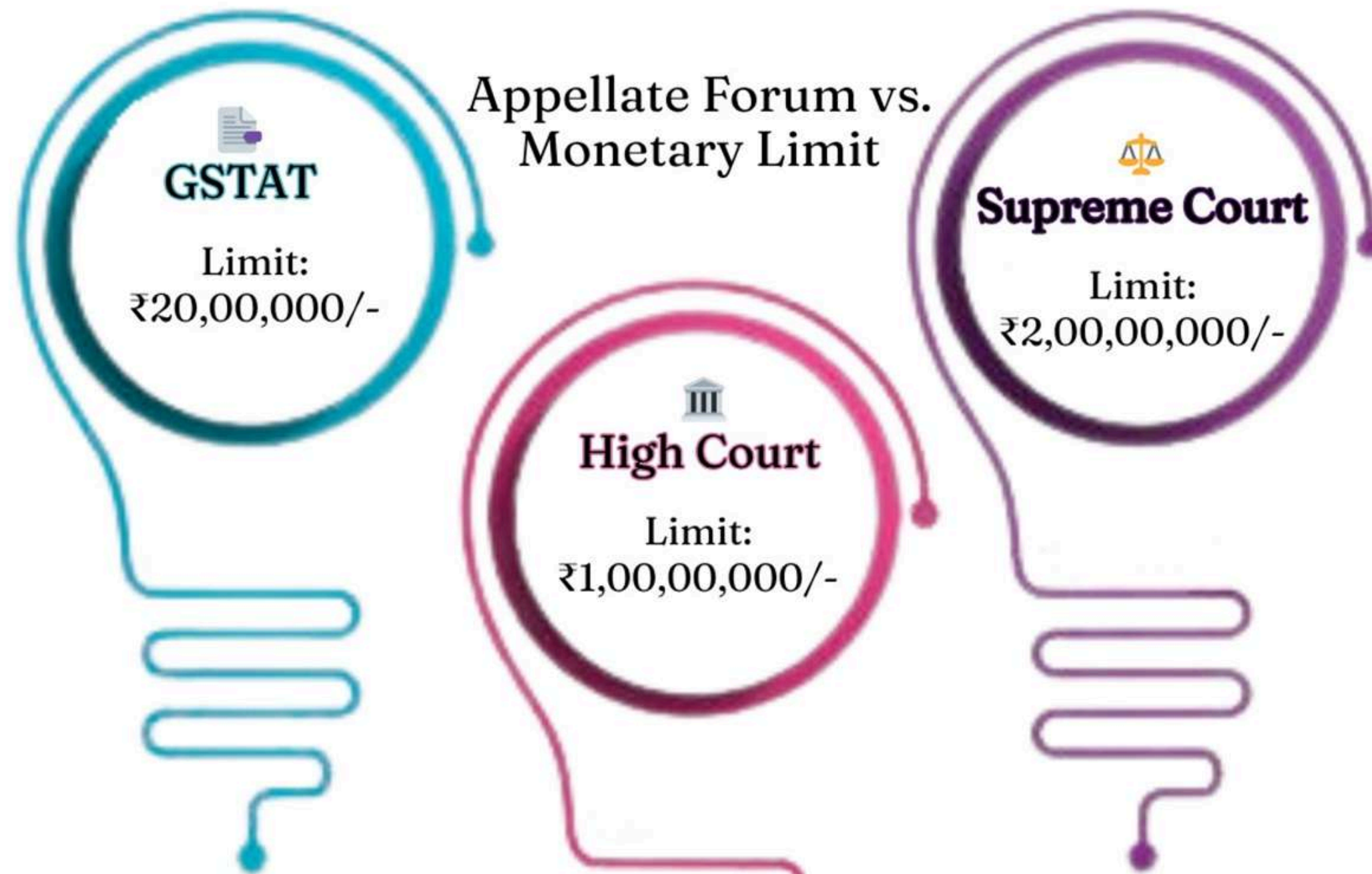
# User Advisory for the GSTAT E-Filing Portal

- To manage the large number of appeals and system limitations, the President, under Rule 123, directs that appeals for the specified categories be filed in a staggered manner.
- Filing is based on the ARN/CRN date of the first appeal (APL-01/03) or revisional notice (RVN-01), validated by the system.
- The staggered filing period is until December 31, 2025, as per the appended schedule:

Sl. no.	Period of filing appeal in Form APL-01 or APL-03 under section 107 of the Act or issuance of notice in Form RVN-01 in terms of section 108 of the Act	Period during which the appeal under section 112 of the Act before the GSTAT may be filed
1	On or before January 31, 2022	September 24, 2025 - October 31, 2025
2	February 1, 2022 - February 28, 2023	November 1, 2025 - November 30, 2025
3	March 1, 2023 - January 31, 2024	December 1, 2025 - December 31, 2025
4	February 1, 2024 - May 31, 2024	January 1, 2026 - January 31, 2026
5	June 1, 2024 - March 31, 2026	February 1, 2026 but later than 30.06.2026

Appeals before the GSTAT in cases where the appeal in APL-01/03 or notices in RVN-01 are not available in the GSTN system: for all the Appeals filed before the Appellate authority or notices of the Revisional authority where the ARN/CRN is not available in the GSTN system, the filing window will open from the midnight of 31st December 2025 and will expire on June 30, 2026.

# Monetary Limits for GSTAT / High Court / Supreme Court



Appellate Forum vs.  
Monetary Limit

**GSTAT**

Limit:  
₹20,00,000/-

**High Court**

Limit:  
₹1,00,00,000/-

**Supreme Court**

Limit:  
₹2,00,00,000/-

## Monetary Limit For Taxpayer Appeals

A taxpayer can file an appeal regardless of the disputed amount. However, the GSTAT can refuse to admit an appeal if the amount involved (tax, input tax credit, fine, or penalty) is less than Rs. 50,000.

**\*Reference:** Circular No. 207/1/2024-GST,  
Date- 26<sup>th</sup> June 2024

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These limits are prescribed to reduce government litigation by fixing monetary limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court [In line with section 120 of the CGST Act]

# 2

**SANCTION OF RISK-BASED PROVISIONAL REFUND TO FACILITATE REFUND CLAIMS ON ACCOUNT OF ZERO-RATED SUPPLY OF GOODS OR SERVICES OR BOTH (I.E. EXPORT OF GOODS OR SERVICES OR BOTH OR SUPPLY TO A SPECIAL ECONOMIC ZONE DEVELOPER/UNIT FOR AUTHORISED OPERATIONS.):**



- The Council recommended amendment in rule 91(2) of CGST Rules, 2017 [Grant of Provisional Refund] to provide for sanction of 90% of refund claimed as provisional refund by the proper officer on the basis of identification and evaluation of risk by the system. However, in exceptional cases, the proper officer may for reasons to be recorded in writing, instead of granting refund on provisional basis proceed with the detailed scrutiny of the refund claim.

- Following Notifications & instructions have been issued in this regard:

1. Notification No. 13/2025-Central Tax dated 17.09.2025 [Amendment in Rule 91(2) of the CGST Rules, 2017 shall come into effect from 01.10.2025, therefore the provisions related to risk-based sanction of provisional refund shall be applicable for all refund applications filed on or after 01.10.2025.
2. Notification No. 14/2025-Central Tax dated 17.09.2025, category of registered persons has been notified under section 54(6) of the CGST Act, 2017, who shall not be allowed refund on provisional basis for zero rated supplies.

S. No.	Chapter/Heading/ Sub-heading/ Tariff Item	Description of Goods
(1)	(2)	(3)
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

- Instruction No. 06/2025-GST dt. 3rd October 2025 providing for provisional sanction of refund claims on the basis of identification and evaluation of risk by the system.

- Proposal for Risk-Based Provisional Sanction of refunds arising out of inverted duty structure (IDS): The Council recommended amending section 54(6) of the CGST Act, 2017, to provide for sanction of 90% of refund claimed on provisional basis, in cases arising out of inverted duty structure, on similar lines as is presently available for refund in respect of zero-rated supply. However, the said amendment to the Act will be incorporated through the forthcoming Finance Act and States will also be required to pass the corresponding amendments in their respective legislations, which will take time.

- Therefore, as an interim measure of trade facilitation, it has been decided by the Central Government that till this amendment in the Act is effected, in case of refund applications filed on account of IDS, on or after 01.10.2025, 90% of the refund amount so claimed may be sanctioned on provisional basis in similar manner as is being sanctioned provisionally for refund claims filed on account of zero-rated supplies.

- The provisional refund in accordance with the provisions of section 54(6) shall be granted subject to the condition that the person claiming refund has, during any period of five years immediately preceding the tax period to which the claim for refund relates, not been prosecuted for any offence under the Act or under an existing law where the amount of tax evaded exceeds two hundred and fifty lakh rupees.



**\*\*Source**

Instruction No. 06/2025-GST dt. 3rd October 2025 providing for provisional sanction of refund claims on the basis of identification and evaluation of risk by the system.

# 3

## **AMENDMENT IN CGST ACT TO PROVIDE FOR GST REFUNDS IN RESPECT OF LOW VALUE EXPORT CONSIGNMENTS**

- The Council recommended amendment to section 54(14) of the CGST Act, 2017 so as to remove the threshold limit for refunds arising out of exports made with payment of tax. This will particularly help small exporters making exports through courier, postal mode etc.

- Section 54(14) of the Act reads as:

Notwithstanding anything contained in this section, no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees.

#### Challenges in its implementation:

1. Administrative & Processing Cost - Documentation & verification costs, System Overload etc.
2. Increased Scrutiny for small taxpayers

# 4

## **SIMPLIFIED GST REGISTRATION SCHEME FOR SMALL AND LOW-RISK BUSINESSES & FOR SMALL SUPPLIERS SUPPLYING THROUGH ELECTRONIC COMMERCE OPERATORS**

- While the statutory provisions are straightforward, practical issues arising from documentation, portal glitches, and officer discretion make the process more complicated.

- CBIC Instruction No. 03/2025-GST dated 17 April 2025 Instructions for processing of applications for GST registration. the GST portal is online driven, but in spite of this, the officer's discretion plays a vital role in approvals of registrations, the common rejection reasons include the mismatch in applicant's name on PAN and Aadhaar, or the mismatch in Bank account details with the trade name. Also, uploading of blurred or scanned copies leads to objections, or misclassification of nature of business in registration application such as showing wholesale instead of retail.

While these are the minor clerical errors, these rejections leads to reapplication or resubmission, which causes unnecessary compliance cost.

- Simplified GST Registration Scheme for Small and Low-Risk Businesses: In order to simplify the registration process, the Council has recommended the introduction of an optional simplified GST registration scheme wherein registration shall be granted on an automated basis within three working days

- from the date of submission of application in case of low risk applicants and
- applicants who based on their own assessment, determine that their output tax liability on supplies to registered persons will not exceed Rs. 2.5 lakh per month (inclusive of CGST, SGST/UTGST and IGST).

The scheme will provide for voluntary opting into and withdrawal from the scheme.

This will benefit around 96% of new applicants applying for GST registration. This shall be operationalized from 1st November, 2025.

- Introduction of Simplified Registration Scheme for small suppliers supplying through electronic commerce operators: The Council approved in-principle, the concept of a simplified GST registration mechanism for small suppliers making supplies through e-commerce operators (ECOs) across multiple States facing challenges in maintaining principal place of business in each State as currently required under the GST framework. The detailed modalities for operationalizing the said scheme will be placed before GST Council. It will ease compliance for such suppliers and facilitate their participation in e-commerce across States.



# **NEW CHANGES IN IMS**

# **[INVOICE MANAGEMENT SYSTEM]**

**[GST PORTAL ADVISORY DT. 23RD SEP 2025]**

# PENDING ACTION FOR SPECIFIED RECORDS

🕒 Taxpayers can now keep specified records pending for a limited time period:

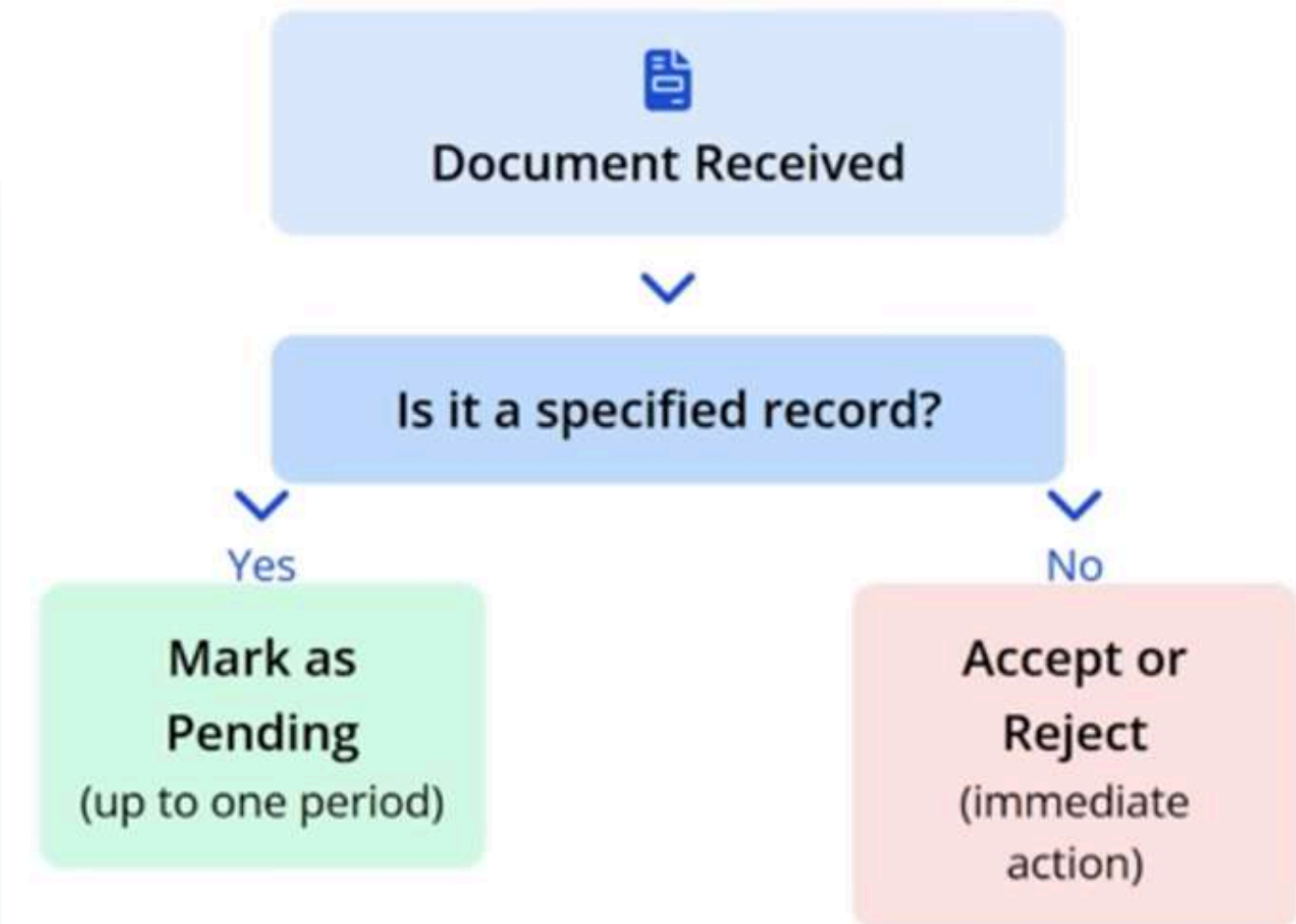
Monthly taxpayers One tax period (month)

Quarterly taxpayers One tax period (quarter)

## Specified Records:

- Credit notes, or upward amendment of Credit note
- Downward amendment of CN where original CN rejected
- Downward amendment of Invoice / DN only where original Invoice already accepted and 3B has been filed
- ECO-Document downward amendment only where original accepted, and 3B has been filed

## Pending Action Flow



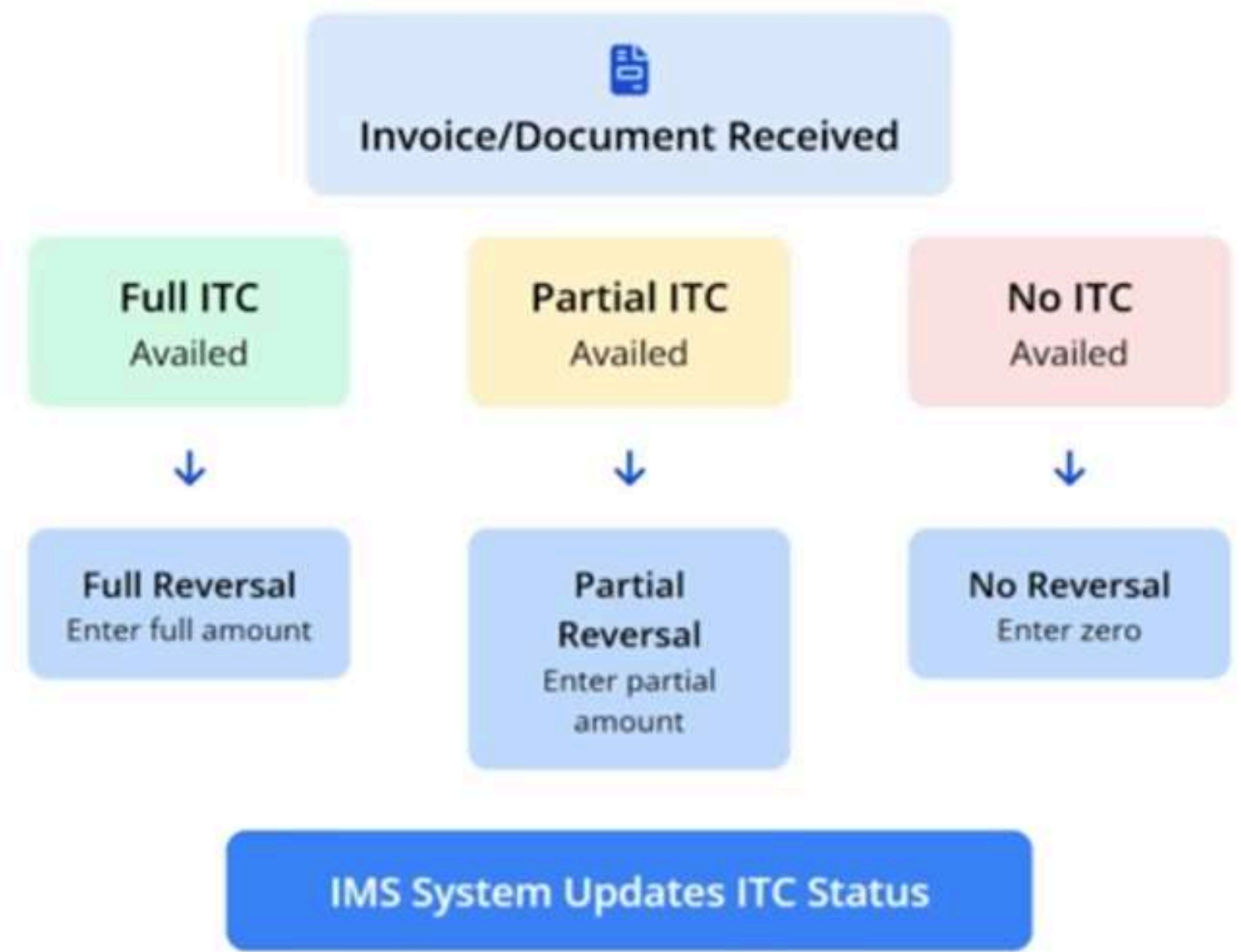
# Declaring ITC Reduction Amount

- i** New clarification on ITC reduction requirements:
- ✓ No reversal needed if recipient did not avail Input Tax Credit
  - ✓ For partial availment, reversal is limited only to the extent of such availment

## New ITC Declaration Facility:

- Declare the amount of ITC actually availed and required to be reversed
- Facility permits reversal of ITC in full or in part by entering the amount
- Can be used when taxpayer has already effected reversal at an earlier point
- Applies when ITC pertaining to the invoice was never availed
- Available for all specified records mentioned previously

## ITC Declaration Flow



# New Option to Save Remarks

🗨 Taxpayers can now add optional remarks when taking reject or pending action on records

🚧 Feature rolling out shortly

## How It Works

### Key Benefits:

- Better communication between taxpayers and suppliers
- Remarks visible in GSTR-2B for future reference
- Suppliers can see remarks in Outward Supplies dashboard
- Helps suppliers take appropriate corrective measures
- Reduces follow-up communication needs

### ✍ Step 1: Add Remarks When Taking Action

✖ Reject

Remarks (Optional):

"Invoice amount does not match purchase order #12345"

Submit

### 👁 Step 2: Remarks Visible to Stakeholders

#### GSTR-2B View

📄 Invoice #INV-2025-089

**Remarks:** Invoice amount does not match purchase order #12345

#### Supplier Dashboard

❗ Rejected: INV-2025-089

**Remarks:** Invoice amount does not match purchase order #12345

### Pending Action for Specified Records

Records can be kept pending for one tax period only

- Monthly taxpayers → 1 month, and Quarterly taxpayers → 1 quarter

Records allowed to be kept pending:

- Credit notes or their upward amendments
- Downward amendment of credit notes (if original CN was rejected)
- Downward amendment of invoices/debit notes (if the original was accepted and GSTR-3B filed)
- Downward amendment of ECO documents (if the original was accepted and GSTR-3B filed)



### Declaring ITC Reduction Amount

- If ITC on an invoice/document was not availed, no reversal is required.
- If ITC was partially availed, reversal is needed only to that extent.
- IMS provides a facility to declare the ITC amount actually availed and reverse it (fully or partially) as applicable.
- This facility can also be used if reversal was already done earlier (wholly/partly) or if ITC was never availed.
- Applicable for the specified records.

### Option to save remarks

Taxpayers can now optionally add and save remarks when marking records as rejected or pending. These remarks, to be rolled out soon, will be visible in GSTR-2B for future reference and on the supplier's Outward Supplies dashboard to help take corrective actions.

### Prospective Application & Applicable Dates

- This will be applicable for the October Tax period.
- The due date for keeping records pending is based on the date or tax period when the supplier communicated the documents.
- The new changes will apply only to records filed by suppliers after the rollout.
- Taxpayers should review these updates carefully before taking action or filing their returns.

All other ITC

Inward Supplies from ISD

Import of Goods

All other ITC - Total 69 Records

S.No.	Heading	Number of Records			
		No Action	Accepted	Rejected	Pending
I	<a href="#">B2B - Invoices</a>	39	24	2	0
II	<a href="#">B2B - Invoices (Amendments)</a>	0	0	0	0
III	<a href="#">B2B - Debit Notes</a>	0	0	0	0
IV	<a href="#">B2B - Debit Notes (Amendments)</a>	0	0	0	0
V	<a href="#">B2B - Credit Notes</a>	0	4	0	0
VI	<a href="#">B2B - Credit Notes (Amendments)</a>	0	0	0	0
VII	<a href="#">Eco [9(5)] Invoices</a>	0	0	0	0
VIII	<a href="#">Eco [9(5)] Invoices (Amendments)</a>	0	0	0	0

BACK TO DASHBOARD

DOWNLOAD IMS DETAILS (EXCEL)

COMPUTE GSTR-2B (SEP 2025)

## IMS Dashboard (Inward Supplies) - Accepted Records (CNs)

[VIEW ADVISORY](#)

[HELP ?](#)

GSTIN - 07A

Legal Name - JATIN GOEL

Trade Name - CRAFTWOOD

Records Per Page:

Display/Hide Columns:

Filter

S.No.	GSTIN of Supplier 1	Central Tax	State/UT Tax	Cess	Whether ITC to be reduced (Taxpayer's Input)	Amount declared by taxpayer for ITC reduction				Remarks
						Integrated Tax	Central Tax	State/UT Tax	Cess	
<input type="checkbox"/> 1	05A <input type="text"/>	0.00	0.00	0.00	NA	NA				Not Available
<input type="checkbox"/> 2	05A <input type="text"/>	0.00	0.00	0.00	NA	NA				Not Available
<input type="checkbox"/> 3	05A <input type="text"/>	0.00	0.00	0.00	NA	NA				Not Available
<input type="checkbox"/> 4	05A <input type="text"/>	0.00	0.00	0.00	NA	NA				Not Available

[BACK TO SUMMARY](#)

[DOWNLOAD EXCEL](#)

[RESET](#)

[SAVE](#)

# 5

## **AMENDMENT OF SECTION 15 AND SECTION 34 OF CGST ACT, 2017 IN RESPECT OF POST SALE DISCOUNT**



- The Council has recommended:
  - To omit section 15(3)(b)(i) of CGST Act, 2017 thereby omitting the requirement of establishing the discount in terms of an agreement entered into before or at the time of such supply and specifically linking of the same with relevant invoices,
  - To amend section 15(3)(b) of CGST Act, 2017 to provide that discount should be granted through a credit note issued under section 34 of the CGST Act and to correspondingly amend section 34 to include a reference to section 15(3)(b), so as to provide for reversal of Input tax credit by the recipient in case where a post-sale discount is given and value of supply is reduced through GST Credit note.
  - To rescind circular No.212/6/2024-GST dated 26th June 2024 which provided a mechanism ensuring compliance of conditions of Section 15(3)(b)(ii) of the CGST Act, 2017 by the suppliers.

- In response to continued representations and the GST Council's recommendations at its 56th meeting, a fresh Circular No. 251/08/2025-GST was issued on 12.09.2025, aiming to provide clear and uniform guidance.

# GST Clarification on Post-Sale Discounts



Is the recipient eligible for full ITC when making discounted payments due to financial / commercial credit notes issued by the supplier?

1. As per Circular No. 92/11/2019-GST dated 7th March 2019, suppliers may issue financial/commercial credit notes, but they cannot reduce their original tax liability. Since the transaction value cannot be lowered, the tax charged to the recipient also remains unchanged.
2. It is clarified that the recipient need not reverse ITC on discounts given through financial / commercial credit notes, since the original transaction value and tax liability remain unchanged.

## ITC on Financial/Commercial Credit Notes

- If a supplier issues a financial or commercial credit note (not a GST/tax credit note), there is no impact on the supplier's original tax liability.
- The recipient is entitled to full ITC and is not required to reverse any ITC on account of such credit notes, since there is no reduction in the transaction value or tax.

ABC Electronics Ltd sells goods worth ₹1,00,000 plus 18% GST (₹18,000) to XYZ Distributors. XYZ claims full ITC of ₹18,000. Later, ABC issues a financial credit note for ₹10,000 discount without GST adjustment. Result: XYZ retains full ITC of ₹18,000; no ITC reversal is required.

1. When there is no agreement with the end customer, sales from manufacturer to dealer and dealer to customer are independent and on a principal-to-principal basis. Discounts given are only for competitive pricing, not for any service to the manufacturer, and therefore are not treated as consideration.
2. If a manufacturer has an agreement with the end customer for a discounted price and issues credit notes to the dealer to match it, such post-sale discounts are treated as part of the consideration since they incentivize the dealer's supply to the customer.

Can a post-sale discount from a manufacturer to a dealer / distributor be treated as consideration for the dealer's sale of goods to the end customer?



### Post-Sale Discounts as "Additional Consideration"

- Principal-to-principal transactions: In a principal-to-principal transaction, the dealer becomes the owner of the goods; the discount merely reduces purchase cost and is not an inducement for supply. PQR Textiles offers LMN Garments a year-end volume discount of ₹25,000 for achieving purchase targets, recorded via a commercial credit note. LMN does not undertake additional services in return. No GST is payable on the discount.
- Linked Discount Arrangements: Where the manufacturer has an agreement with the end customer for supply at a concessional rate, and issues credit notes to enable the dealer to pass on such benefit, the discount will be treated as consideration/inducement. RST Pharmaceuticals instructs dealers to supply medicines to a government hospital at subsidized rates and reimburses the concession via credit note. Such reimbursement is subject to GST.



Can a post-sale discount given by the manufacturer to the dealer be treated as consideration for sales promotion activities?

1. Post-sale discounts / general promotional discounts to dealers only reduce the goods' price and are not for any separate service to the manufacturer. Hence, such discounts are not treated as consideration for a supply of services.
2. GST applies if a dealer performs specific promotional activities (like advertising, co-branding, or customer support) under an agreement with defined consideration, as these are treated as separate services to the supplier.

**Circular No.** 251/08/2025-GST, dated 12th September 2025

### Post-Sale Discounts and Promotional Services

- General dealer activity: A post-sale discount to a dealer, not linked to specific activities, is not consideration for any separate supply of service. It is just a price adjustment.
- Specific promotional services: If the dealer undertakes specific, agreed promotional services (advertising, sales campaigns, co-branding, etc.) explicitly stated in the agreement and with defined consideration, then GST is chargeable as the dealer is supplying a distinct service to the manufacturer.

## Challenges

- Implementation Complexity

Although many ambiguities have been addressed, interpretation complexity may still arise, especially for composite/commercial schemes and hybrid promotions.

- Nature of Dealer Activities

Demarcation between routine dealer activities and specific promotional services (with or without clear consideration) could be open to subjective interpretation, risking classification disputes

- Proof of Arrangement

Determining whether a manufacturer-end customer agreement exists may raise factual disputes, requiring documentation review and audit.

- Recharacterization Risk

Authorities may still re-characterise certain discounts or schemes as service provision, especially if documentary clarity is lacking.

## Way Forward

- Contractual Clarity: Businesses must ensure that all discount schemes and dealer arrangements are properly documented, explicitly stating the nature and purpose of any discount or incentive.
- Regular Review: Companies should periodically review their incentive structures vis-à-vis the latest GST clarifications to ensure compliance and minimize risk.
- Training and Awareness: Both internal tax teams and external dealers should be trained on the differentiators between routine discounts and taxable promotional arrangements for GST.

Various Scenarios of Post Sales Discounts	GST implication from Supplier point of view	GST implication from Dealer point of view
A) Post Sale discount offered by way of Financial/ Commercial Credit Note and its terms were not known at the time of original supply	Supplier will simply issue credit note, without any reduction in GST liability	Dealer can claim full ITC, as mentioned on original invoice. No need of proportionate ITC reversal.
B) Post Sale discount offered without Any Obligation on the part of dealer and its terms were known at the time of original supply	Supplier will issue credit note along with GST, that is, liability of supplier will be reduced to extend of discount amount.	Dealer is required to reduce his ITC, as mentioned in Credit Note, issued by Supplier
C) Post sale discount offered with some Obligation on the part of dealer – i.e. Advertisement, Exhibition etc	Here dealer is providing service to supplier and dealer is required to issue Tax invoice to Supplier. Supplier can claim ITC of tax charged by Dealer.	Here dealer is providing service to supplier and dealer is required to issue Tax invoice to Supplier and levy GST on it. Consideration for the same is discount offered by supplier to dealer

# 6

## **AMENDMENT IN PLACE OF SUPPLY PROVISIONS FOR INTERMEDIARY SERVICES UNDER SECTION 13(8) OF THE IGST ACT**



- The Council recommended omission of clause (b) of section 13(8) of IGST Act 2017. Accordingly, after the said law amendment, the place of supply for intermediary services will be determined as per the default provision under section 13(2) of the IGST Act, 2017 i.e. the location of the recipient of such services. This will help Indian exporters of such services to claim export benefits.

- The general meaning of the 'Intermediary' is the person who mediates between 2 persons and the conventionally described as 'agents' or 'brokers'. Section 2(13) of the IGST Act, 2017 defined an 'intermediary' as any broker, agent, or any person who arranges or facilitates the supply of goods, services, or securities between two or more people but does not include one who supplies such goods or services on his own account. One can carve out certain basic pre-requisites like:
  - The presence of a minimum of three parties.
  - Two distinct supplies – Main supply between two principals and ancillary supply by intermediary between those 2 principals
  - The intermediary arranges or facilitates and does not supply goods/services themselves.
  - Supplies on own account viz., service is performed on principal-to-principal basis, is explicitly excluded from the intermediary definition. For example, sub-contracting is not intermediary.

- In its 56th Meeting, the GST Council addressed this long-standing grievance and recommended removal of the specific provisions relating to 'intermediary services'. Instead, the general place-of-supply provisions would apply.

- This change effectively restores parity with global best practices by ensuring that services supplied to foreign recipients, with payment in convertible foreign exchange, are treated as exports and zero-rated. Unlike GST rate changes, this change will not be implemented immediately as it requires legislative change in the IGST Act therefore, expected to take some time to pass the amendment and make it effective.

- Prospective v. retrospective?

A crucial question remains: Will the amendment operate prospectively or retrospectively?

- If prospective, it prevents future disputes but leaves exporters to battle past litigation.
- If retrospective, it could wipe out over a decade of disputes (2012–2025), providing long-overdue relief to exporters and unclogging judicial forums

1	Foreign Education consultants	<a href="#"><u>M/s Sunrise Immigration Consultants Private Limited Versus CCE &amp; ST, Chandigarh - 2018 (5) TMI 1417 - CESTAT CHANDIGARH; M/s Valmiki Consultants Pvt Ltd Versus Commissioner of Customs, Central Tax, Hyderabad - 2018 (11) TMI 1085 - CESTAT HYDERABAD; KC Overseas Education Pvt. Ltd. Vsersus The Union of India and Ors - 2025 (3) TMI 1526 - BOMBAY HIGH COURT affirmed by The Union of India &amp; Ors. Versus Kc Overseas Education Pvt Ltd Nagpur.- 2025 (9) TMI 469 - SC Order</u></a>
2	BPO services	<a href="#"><u>Genpact India Pvt. Ltd. Versus Union of India and others - 2022 (11) TMI 743 - PUNJAB AND HARYANA HIGH COURT</u></a>
3	IT & Software services	<a href="#"><u>M/s. Athene Technologies India LLP Versus State Of Karnataka, The Commissioner Of Central Tax GST Bengaluru, The Assistant Commissioner Central Tax, Bengaluru. - 2025 (6) TMI 88 - KARNATAKA HIGH COURT; M/s. Atlan Technologies Private Limited Versus Assistant Commissioner, Commissionerate-South Delhi - 2024 (10) TMI 1308 - DELHI HIGH COURT; INFODESK INDIA PVT. LIMITED Versus THE UNION OF INDIA &amp; ORS. - 2025 (1) TMI 583 - GUJARAT HIGH COURT</u></a>
4	Professional services (Accounting, tax advisory etc.,)	<a href="#"><u>Boks Business Services Pvt. Ltd. Versus Commissioner Of Central Goods And Services Tax Delhi South And Anr. - 2023 (9) TMI 230 - DELHI HIGH COURT; M/s. Ernst And Young Limited Versus Additional Commissioner, CGST Appeals -II, Delhi And Anr. - 2023 (3) TMI 1117 - DELHI HIGH COURT</u></a>
5	Investment advisory	<a href="#"><u>M/s. Cube Highways And Transportation Assets Advisor Private Limited Versus Assistant Commissioner CGST Division &amp; Ors. - 2023 (8) TMI 980 - DELHI HIGH COURT</u></a>
6	Market research/ Promotional	<a href="#"><u>M/s. Ohmi Industries Asia Private Limited Versus Assistant Commissioner, CGST - 2023 (4) TMI 425 - DELHI HIGH COURT, ; M/s. Columbia Sportswear India Sourcing Pvt. Ltd., Versus Union of India, Central Board of Indirect Taxes, The Assistant Commissioner of Central Tax Bengaluru, Additional Commissioner of Central Tax, Bengaluru. - 2025 (5) TMI 2139 - KARNATAKA HIGH COURT; Pr. Commissioner, Central Excise And CGST-Delhi South Versus Blackberry India Private Limited - 2023 (7) TMI 719 - DELHI HIGH COURT</u></a>
7	Support services	<a href="#"><u>IDP Education India Pvt Ltd Versus Union of India &amp; Ors. - 2025 (5) TMI 729 - BOMBAY HIGH COURT; M/s. Amazon Development Centre India Private Limited Versus Additional Commissioner Of Central Tax GST Appeals-II, Bangalore, Assistant Commissioner Of Central Tax, Bangalore. - 2025 (5) TMI 150 - KARNATAKA HIGH COURT</u></a>

7.

# GST PORTAL UPDATES

# FILE PENDING RETURNS BEFORE EXPIRY OF 3 YEARS

As per the Finance Act, 2023, effective 1st October 2023 (Notification No. 28/2023 – Central Tax, dated 31st July 2023), taxpayers will not be allowed to file GST returns after three years from their original due date.

This applies to returns under Section 37 (Outward Supplies), Section 39 (Payment of Liability), Section 44 (Annual Return), and Section 52 (TCS), covering forms GSTR-1, GSTR-1A, GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, GSTR-9, and GSTR-9C.

From the October 2025 tax period, any return pending for more than three years will be barred from filing. An advisory regarding this was earlier issued by GSTN on 29th October 2024.



# INVOICE-WISE REPORTING ENABLED IN FORM GSTR-7 ON PORTAL

As per Notification No. 09/2025 - Central Tax (dated 11.02.2025), Form GSTR-7 has been amended to allow invoice-wise reporting of TDS.

Invoice-wise reporting in Form GSTR-7 is now live on the GSTN portal and will be mandatory from the September 2025 tax period.

All TDS deductors must report invoice-level details in Form GSTR-7 from the September 2025 period (due date: 10th October 2025). For issues, grievances may be raised on the GST Self-Service Portal with relevant details for quick resolution.

**Form No. GSTR - 07 - Return for Tax Deducted at Source**

**Form GSTR-7**

[See rule 66 (1)]

**Return for Tax Deducted at Source**

Year				
Month				

1. GSTIN																			
2. (a) Legal name of the Deductor	Auto Populated																		
(b) Trade name, if any	Auto Populated																		

**3. Details of the tax deducted at source**

(Amount in Rs. for all Tables)

<sup>1</sup> [GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable for TDS	Amount of tax deducted at source		
	No.	Date	Value		Integrated tax	Central tax	State/UT tax

1	2	3	4	5	6	7	8
							1

**4. Amendments to details of tax deducted at source in respect of any earlier tax period**

2[Original details						Revised details								
Month	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable for TDS	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable for TDS	Amount of tax deducted at source			
		No.	Date	value			No.	Date	value		Integrated tax	Central tax	State/ UT tax	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
													1	

**5. Tax deduction at source and paid**

Description	Amount of tax deducted	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		



Board Circulars No. 122/41/2019-GST (05 Nov 2019) and 128/47/2019-GST (23 Dec 2019) cover the generation and quoting of DIN, initially for specific documents and later for all communications, including emails, to taxpayers and concerned persons.

As per Board Circular No. 249/06/2025-GST (09 June 2025), communications sent through the GST portal with a verifiable RFN do not require a DIN and are deemed valid.

Accordingly, Circulars No. 122/41/2019, 128/47/2019, and 249/06/2025 issued by the Board stand modified to this extent.

## Taxpayer Notices via eOffice: DIN Required

DIN must still be quoted on all communications not sent via CBIC's eOffice public option or those without a verifiable RFN from the GST portal.

CBIC eOffice communications include a unique Issue Number. A new utility (<https://verifydocument.cbic.gov.in>) enables taxpayers to verify details online, such as file number, issue date, communication type, issuing office, and masked recipient details (name, address, email).

For CBIC eOffice communications, the auto-generated Issue Number will serve as the DIN and be treated as valid."

In eOffice, the issuing office name is auto-captured, while details like document type, recipient name, address, and email are entered by the officer in the metadata. Officers must ensure these details are correctly filled before the draft is approved.

<https://verifydocument.cbic.gov.in/>

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