

Advisory to Taxpayers on Extension of E-Way Bills Expired on 31st December, 2024

Jan 1st, 2025

It is hereby informed that the technical challenges encountered in the e-way bill generation process have been resolved, and the portal is now functioning smoothly. In connection with the technical issues faced earlier, the following facilitation measures have been put in place:

1. Extension of Expired E-Way Bills:

(a) As per the existing procedure, e-way bills that expired at midnight on 31st December, 2024, could be extended either within 8 hours prior to the expiry or 8 hours after the expiry..

(b) Due to the technical glitch, this process was disrupted. To mitigate the impact, the window period for extending the e-way bills expiring on 31st December, 2024, has been extended up to **1st January, 2025, midnight**. Taxpayers and transporters are advised to utilize the "Extend EWB" facility on the portal to extend these e-way bills, if required.

2. Generation of E-Way Bills for Goods Moved During the Glitch:

(a) payers and transporters who moved goods on 31st December 2024 without generating e-way bills due to the technical issues are hereby advised to generate the necessary e-way bills on 1st January 2025 using the existing facility on the portal.

Your cooperation in ensuring compliance with the e-way bill requirements is appreciated. For any assistance, taxpayers may contact the helpline or visit the portal support page.

Sub: Enabling filing of Application for Rectification as per Notn. 22/2024-CT, dtd. 08/10/24, 2024

Jan 7th, 2025

The Central Government, on the recommendations of the 54th GST Council, had issued **Notification No. 22/2024 – CT dated 08.10.2024** and notified that any registered person against whom any order confirming demand for wrong availment of ITC, on account of contravention of provisions of sub-section (4) of section 16 of the said Act had been issued, but where such ITC is now available as per the recently inserted sub-sections (5) and/or (6) of section 16 of the Act, would now be able to file an application for rectification of such demand orders.

A functionality has now been made available on the Portal for taxpayers to file an application for rectification of such orders issued under section 73/74. They can file it, post login, by navigating **Services > User Services > My Applications**, selecting **"Application for rectification of order"** in the Application Type field, and clicking on the **NEW APPLICATION** button. A hyperlink has also been provided on the Portal to download the proforma in **Annexure A** in word format, required to be uploaded after entering details of the demand order of the ITC wrongly availed on account of contravention of sub-section (4) of section 16 of the CGST Act, now eligible as per sub-section (5) and/or (6) of section 16 of the CGST Act, while filing the application for rectification.

Please click
on: https://tutorial.gst.gov.in/downloads/news/step_by_step_process_filing_rectification_application.pdf to view detailed step by step process on filing of rectification application.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Rajasthan

Jan 8th, 2025

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.
2. The above-said functionality has been developed by GSTN. It has been rolled out in Rajasthan on **7th January 2025**.

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Rajasthan.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

8. At the time of the visit of GSK, the applicant is required to carry the following details/documents

(a) a copy (hard/soft) of the appointment confirmation e-mail

(b) the details of jurisdiction as mentioned in the intimation e-mail

(c) Aadhaar Card and PAN Card (Original Copies)

(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.

9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.

11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.

Advisory on Extension of Due Date w.r.t GSTR 1 and GSTR 3B

Jan 10th, 2025

Dear Taxpayer,

Due Date for filling of GSTR-1 and GSTR-3B have been extended by two days. For details refer to [Notification No. 01/2025 – \(CT\)](#) dt. 10th January, 2025 and [Notification No. 02/2025 – \(CT\)](#) dt. 10th January, 2025 issued by CBIC.

Generation Date for Draft GSTR 2B for December 2024

Jan 14th, 2025

This is to inform you that, in light of the extended due dates for filing GSTR-1 and GSTR-3B returns for the month of December 2024 (Quarter Oct-Dec 2024) as per Notifications No. 01/2025 and 02/2025 dated 10th January 2025, the Draft GSTR-2B for the month of December 2024 (Quarter Oct-Dec 2024) will now be generated on 16th January 2025 in accordance with the rule 60 of CGST Rules, 2017.

We would like to remind you that you can recompute your Draft GSTR-2B if any action is taken in IMS after the generation of the same GSTR-2B on or after 16th Jan 2025.

Advisory for Waiver Scheme under Section 128A

Jan 14th, 2025

1. Taxpayer's attention is invited to the advisory on the above subject issued by GSTN on 29.12.2024. The link for the said advisory is given here:

<https://services.gst.gov.in/services/advisoryandreleases/read/564>

2. It is to inform that both **Forms GST SPL 01 and GST SPL 02 are available in the GST portal** and the taxpayers are advised to file applications under waiver scheme.

3. One of the eligible conditions for filing application under waiver scheme is to withdraw the appeal applications filed against the demand order/notice/statement for which waiver application is to be submitted. In this regard, it is to inform that for the appeal applications (APL 01) filed before First Appellate authority, withdrawal option is already available in the GST portal. However, for the appeal applications

(APL 01) filed before 21.03.2023, withdrawal option is not available in GST portal. For such cases, the taxpayers are advised to submit their request for withdrawal of appeal applications to the concerned Appellate Authority. The Appellate authority will forward such requests to GSTN through State Nodal officer for withdrawal of such appeal applications (i.e. filed before 21.03.2023 and not disposed off) from backend.

4. Difficulty if any faced by the taxpayers may be reported to <https://selfservice.gstsystem.in> by raising a ticket under category "**Issues related to Waiver Scheme**".

Implementation of mandatory mentioning of HSN codes in GSTR-1 & GSTR 1A

Jan 22nd, 2025

After successful implementation of [Phase-I](#) & [Phase-II](#) now Phase-III regarding Table 12 of GSTR-1 & 1A will be implemented soon. In this phase manual entry of HSN has been replaced by choosing correct HSN from given Drop down. Also, Table-12 has been bifurcated into two tabs namely B2B and B2C, to report these supplies separately. Further, validation regarding values of the supplies and tax amounts involved in the same, have also been introduced for both the tabs of Table-12. However in initial period these validations have been kept in warning mode only, which means failing the validation will not be a blocker for filling of GSTR-1& 1A. To view the detailed advisory please [click here](#)

Advisory on Business Continuity for e-Invoice and e-Waybill Systems

Jan 24th, 2025

Dear Taxpayers,

This advisory is issued to highlight the alternate mechanisms and business continuity plans available for both the e-Invoice and e-Waybill systems.

If you have not integrated these alternate mechanisms into your existing systems or are not currently utilising them, GSTN suggest coordinating with your system integrators, IRPs, ERPs, GSPs, or ASPs to enable these redundancies. This would ensure that these mechanisms are fully operational and accessible when needed.

Multi IRPs for e-Invoice Reporting

To provide redundancy and ensure continuity, six Invoice Registration Portals (IRPs) are operational:

1. NIC-IRP 1: <https://www.einvoice1.gst.gov.in>
2. NIC-IRP 2: <https://www.einvoice2.gst.gov.in>
3. Cygnet IRP: <https://einvoice3.gst.gov.in>
4. Clear IRP: <https://einvoice4.gst.gov.in>
5. EY IRP: <https://einvoice5.gst.gov.in>
6. IRIS IRP: <https://einvoice6.gst.gov.in>

Both NIC-IRP 1 & 2 portals are interoperable, allowing seamless switch-over between them during service disruptions. These features may be tested in the NIC sandbox environment that can be accessed at <https://einv-apisandbox.nic.in/>. Additionally, if NIC-IRP is down any of the other e-Invoice IRPs listed above could also be used.

Dual Portals for e-Waybill Services

Similar redundancy is provided for e-Waybill operations with two portals:

1. **eWaybill1** (<https://ewaybillgst.gov.in>)
2. **eWaybill2**(<https://ewaybill2.gst.gov.in>)

Unified Authentication Token at NIC-IRP & e-Waybill Portal

A single authentication token can be generated from any of the NIC-IRP e-Invoice1 & e-Invoice2 and NIC: e-Waybill1& e-Waybill2.

Once generated, this token is valid across all NIC portals, eliminating the need for separate tokens for each platform.

API Interoperability for Seamless Operations

Taxpayers using APIs can take advantage of cross-portal operations by configuring their systems or ensuring this with respective solution provider accordingly:

i. **Accessing NIC1 e-Invoice Services via NIC2 APIs:** By passing "NIC1" value in "irp" API header for APIs at <https://api.einvoice2.gst.gov.in>

ii. **Accessing NIC2 e-Invoice Services via NIC1 APIs:** By passing "NIC2" value in "irp" API header for APIs at <https://api.einvoice1.gst.gov.in>

iii. **Supported e-Invoice APIs for cross operation-**

- a. Get IRN Details
- b. Cancel IRN
- c. Get IRN Details by Doc. Details
- d. Generate e-Waybill by IRN
- e. Get e-Waybill details by IRN

iv. **For e-way bill cross operation**, currently 1) Get e-way bill details & 2) Part B update APIs are available to be used interoperable via <https://api.ewaybillgst.gov.in> & <https://api.ewaybill2.gst.gov.in/>

Actions Recommended for Taxpayer

1. **Direct API Access:** Verify that your systems support cross-portal interoperability for seamless service access.

2. **Coordination with Service Providers:** Engage with your IRP, ERPs, GSPs, or ASPs to ensure alternate mechanisms are enabled and fully integrated into your systems.

3. **Explore Additional IRPs:** In addition to NIC-IRP 1 & 2, other IRPs are also available for use.

This advisory is issued to ensure that taxpayers are connected with the necessary backup to maintain seamless operations during any service disruptions. For further assistance, please contact your system integrators, service providers, or the GST helpdesk. More details available at respective IRPs and e-waybill portal.

Advisory on the Introduction of E-Way Bill (EWB) for Gold in Kerala State

Jan 27th, 2025

Dated: January 24, 2025

It is hereby informed that a new option for generating E-Way Bills (EWB) for gold has been introduced in the EWB system, effective from January 20, 2025. This feature has been made available to facilitate taxpayers in Kerala State to generate EWB for goods classified under **Chapter 71**, excluding **Imitation Jewellery**, for **intrastate movement**, in compliance with the notification issued by the Government of Kerala.

Key Points for Taxpayers:

1.Scope of Coverage:

a)The EWB can be generated for goods covered under **Chapter 71, excluding HSN 7117 (Imitation Jewellery) under the "EWB for gold" option only.**

b)This feature is applicable only for **intrastate movement** of such goods within Kerala.

2.Generation of EWB for Imitation Jewellery (HSN 7117):

a) Taxpayers can continue to generate EWB for goods under **HSN 7117 (Imitation Jewellery)** using the **usual option** in the EWB system.

For further assistance or queries related to this update, taxpayers may contact the GST Helpdesk or refer to the detailed user guide available on the EWB portal.

This advisory is issued for the information and compliance of all stakeholders.

Attention – Hard - Locking of auto-populated liability in GSTR-3B

Jan 27th, 2025

1. Please refer to the [advisory dated October 17, 2024](#) , regarding the restricting the editing of auto-populated liability in GSTR-3B from the January 2025 tax period.

2. However, various requests have been received from the trade seeking time for the same. Therefore, the decision of making non-editable of auto-populated liability in GSTR-3B is currently not being implemented from January tax period, on the GST Portal.

3. It may be noted that the above change will be introduced soon and trade will be informed accordingly. Taxpayers are encouraged to prepare for the said change.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Tamil Nadu and Himachal Pradesh

Jan 28th, 2025

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.
2. The above-said functionality has been developed by GSTN. It has been rolled out in Tamil Nadu and Himachal Pradesh on **28th January 2025**.
3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,
 - (a) A Link for OTP-based Aadhaar Authentication OR
 - (b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)
4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.
5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.
6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Tamil Nadu and Himachal Pradesh.
7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.
8. At the time of the visit of GSK, the applicant is required to carry the following details/documents
 - (a) a copy (hard/soft) of the appointment confirmation e-mail
 - (b) the details of jurisdiction as mentioned in the intimation e-mail
 - (c) Aadhaar Card and PAN Card (Original Copies)
 - (d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.
9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.

11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.
