

Reporting of HSN codes in Table 12 and list of documents in table 13 of GSTR-1/1A

May 1st, 2025

Vide Notification No. 78/2020 – Central Tax dated 15th October 2020, it is mandatory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in table-12 of GSTR-1 on the basis of Aggregate Annual Turnover (AATO) in the preceding Financial Year. To facilitate the taxpayers, these changes are being implemented in a phase-wise manner on GST Portal wherein Phase 2 was implemented on GST Portal effective from 01st November 2022.

In continuation of the phase wise implementation, Phase-3 of reporting of HSN codes in Table 12 of GSTR-1 & 1A shall be implemented from **May 2025** return period. Further, table 13 of GSTR-1/1A is also being made mandatory for the taxpayers from the said tax period. For detailed advisory [please click here](#).

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

May 1st, 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 Sikkim on **1st May, 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 being enabled for the applicants of Sikkim and the applicants can book slots from **1st May, 2025..**
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.

Invoice-wise Reporting Functionality in Form GSTR-7 on portal-reg

May 6th, 2025

Vide Notification No. 09/2025 – Central Tax dated 11.02.2025, Form GSTR-7 has been amended to capture invoice-wise reporting with effect from 01.04.2025 i.e. the return period for April 2025 onwards.

In this regard it is to inform that development and testing of the same is underway, the implementation of invoice-wise reporting in Form GSTR-7 in GST portal will be deployed on portal soon. Thus, the enhanced functionality shall be deployed shortly, and users will be duly informed once the changes are made live on the portal.

Updates in Refund Filing Process for various refund categories-Reg

May 8th, 2025

1. GSTN has been made important changes in the refund filing process under the following categories:

- (a) Export of Services with payment of tax
- (b) Supplies made to SEZ Unit/SEZ Developer with payment of tax
- (c) On account of Refund by Supplier of Deemed export

2. For the above refund categories, the requirement to select a specific tax period ('From' and 'To') while filing refund applications has been **removed**. The taxpayers can now directly proceed with selecting the refund category as above and clicking on **"Create Refund Application."**

3. Taxpayers must ensure that all the returns (**GSTR-1, GSTR-3B etc**) due till the date of refund application, are filed.

4. The said refund categories are changed from **'Tax Period based filing'** to **'Invoice based filing'**. The taxpayers can upload eligible invoices and claim refund in the following statements:

- (a) Export of Services with payment of Tax (Statement 2)
- (b) SEZ Supplies with payment of Tax (Statement 4)
- (c) In case of Deemed Exports, the application by Supplier (Statement 5B)

The invoices once uploaded with a refund application will be locked for any further amendment and will not be available for any subsequent refund claims. The said invoices will be unlocked only if the **refund application is withdrawn or a deficiency memo is issued**.

Updates in Refund Filing Process for Recipients of Deemed Export

May 8th, 2025

GSTN has made the following changes in the refund filing process under the category **"On account of Refund by Recipient of deemed export"**:

1. Refund applications under this category is **no longer need to be filed in chronological order** of Tax Period which means Taxpayers are not required to select **"From Period" and "To Period"** while filing refund application.

2. Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.

3. Under the afore said category, the table **"Amount Eligible for Refund"** has been modified. The columns of the revised table are explained hereunder:

a. Col. 1 **'Balance in ECL at the time of filing of refund application'**. This column will reflect the balance available under various Head in Electronic Credit Ledger at the time of filing of application. It will be auto populated.

b. Col. 2 **'Net Input Tax Credit (ITC) of Deemed Exports (as per uploaded invoices)'**, in this column the amount of claimed ITC, under respective major Heads will be auto populated based on invoices furnished in Statement 5B.

c. Col. 3 **'Refund amount as per the uploaded invoices'** reflects the sum of the amount of ITC claimed under all major Heads (IGST/CGST/SGST/UT) as per the invoices uploaded by the taxpayer in Statement 5B and shall be **downward editable**.

d. Col. 4 **'Eligible Refund Amount'**. In this column, maximum amount of ITC which is available for refund claim will be auto populated. It will be auto-calculated based on the order of debit specified in Circular No. 125/44/2019-GST dated 18.11.2019.

e. Col. 5 **"Refund amount not eligible as insufficient balance in the ECL (5)"**. This column reflects the difference between the total amount of claimed ITC and the total amount of ITC available in Electronic credit Ledger under various major Heads.

4. Functionality has been improved to maximize the amount of refund a taxpayer can claim in terms of uploaded invoices, irrespective of the fact that sufficient balance is available in the respective Head of electronic credit ledger or not. Here, the total amount of claim under various Heads (IGST, CGST,SGST) will be compared with total amount of ITC available under various Heads in electronic credit ledger.

5. The taxpayers are advised to note these changes and if any problem is faced while filing of refund application, grievance may be raised in GST portal. <https://selfservice.gstsystem.in/ReportIssue.aspx>

Advisory on Appeal withdrawal with respect to Waiver scheme

May 14th, 2025

In the GST system, when Withdrawal application (APL 01W) for appeal is filed before issuance of final acknowledgment (APL 02) by the Appellate authority, then the system automatically withdraws the Appeal application (APL 01). In such cases, the status of the appeal application will automatically change from "Appeal submitted" to "Appeal withdrawn".

However, if withdrawal application is filed after issuance of final acknowledgment, then the withdrawal of such appeal is subjected to the approval of the Appellate authority. Once the Appellate authority approves the withdrawal application, the status of the Appeal application changes from "Appeal submitted" to "Appeal withdrawn".

Waiver scheme under Section 128A mandates that any appeal against the requisite demand order should not remain pending with Appellate authority. In both the above-mentioned cases, the status of the Appeal application is changed to "Appeal Withdrawn" which essentially fulfilled the requirement.

While filing waiver application or in the already filed waiver application, taxpayers need to upload the screenshot of the appeal case folder showing status as "Appeal withdrawn".

Attention - Advisory on reporting values in Table 3.2 of GSTR-3B

May 16th, 2025

This is to inform taxpayers of the following developments concerning Table 3.2 of Form GSTR-3B:

1.As per the earlier advisory dated **April 11, 2025**, it was communicated that the **auto-populated values in Table 3.2 of Form GSTR-3B** would be made **non-editable** starting from the **April 2025 tax period** (i.e., for the return to be filed in **May 2025**).

2.However, **GSTN has received several representations and grievances from taxpayers** regarding this change. These concerns are currently being examined and will be suitably addressed in due course.

3.In the interest of taxpayer convenience and to facilitate smooth filing, it has been decided that **Table 3.2 shall remain editable** for the time being. Taxpayers are **advised to report or amend the auto populated entries, if required and furnish their returns accurately**, ensuring the correctness of the disclosed information.

4.Taxpayers will be **duly informed through a separate communication** once the proposed changes are implemented on the GST Portal.
