

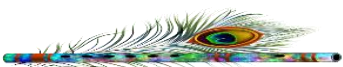
**For ADVOCATE FORUM**

# **Topic – Section 74 and Latest Amendments in GST**

**By:**

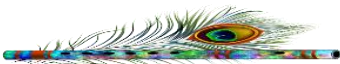
**CA Rajender Arora**

**Vice-President, STBA Delhi**



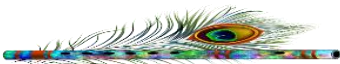
# GST Gross and Net Collections as on 31/03/2025 (Amount in crores)

| GST Gross and Net Collections as on 31/03/2025 (Amount in crores) |          |          |           |           |           |           |
|---|----------|----------|-----------|-----------|-----------|-----------|
|   | Monthly  |          |           | Yearly    |           |           |
| GST Collections   | Mar 24   | Mar-25   | % Growth  | Mar-25    | Mar-25    | % Growth  |
| A   | B        | C        | D = C/B-1 | E         | F         | G = F/E-1 |
| A.1. Domestic   |          |          |           |           |           |           |
| CGST  | 34,532   | 38,145   |           | 3,75,710  | 4,13,776  |           |
| SGST  | 43,746   | 49,891   |           | 4,71,195  | 5,16,448  |           |
| IGST  | 47,625   | 50,071   |           | 5,43,704  | 6,03,582  |           |
| CESS  | 11,263   | 11,116   |           | 1,32,639  | 1,41,892  |           |
| Gross Domestic Revenue  | 1,37,166 | 1,49,222 | 8.8%      | 15,23,248 | 16,75,697 | 10.0%     |
|   |          |          |           |           |           |           |
| A.2. Imports  |          |          |           |           |           |           |
| IGST  | 40,322   | 45,782   |           | 4,83,086  | 5,21,754  |           |
| CESS  | 996      | 1,137    |           | 11,915    | 11,411    |           |
| Gross Import Revenue  | 41,318   | 46,919   |           | 4,95,001  | 5,33,164  |           |
| A.3. Gross GST Revenue(A.1+A.2)                                   |          |          |           |           |           |           |
| CGST  | 34,532   | 38,145   |           | 3,75,710  | 4,13,776  |           |
| SGST  | 43,746   | 49,891   |           | 4,71,195  | 5,16,448  |           |
| IGST  | 87,947   | 95,853   |           | 10,26,790 | 11,25,335 |           |
| CESS  | 12,259   | 12,253   |           | 1,44,554  | 1,53,303  |           |
| Total Gross GST Revenue   | 1,78,484 | 1,96,141 | 9.9%      | 20,18,249 | 22,08,861 | 9.4%      |



# GST Gross and Net Collections as on 31/03/2025 (Amount in crores)

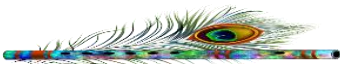
|   |        |        |        |          |          |       |
|---|--------|--------|--------|----------|----------|-------|
| B.1. Domestic Refunds                   |        |        |        |          |          |       |
| CGST                                    | 2,915  | 2,621  |        | 30,307   | 33,493   |       |
| SGST                                    | 3,543  | 3,661  |        | 37,542   | 42,637   |       |
| IGST                                    | 4,477  | 5,052  |        | 53,406   | 56,115   |       |
| CESS                                    | 277    | 192    |        | 2,340    | 2,912    |       |
| Refund - Domestic                       | 11,213 | 11,526 | 2.8%   | 1,23,595 | 1,35,157 | 9.4%  |
| B.2. Export GST Refunds through ICEGATE |        |        |        |          |          |       |
| IGST                                    | 2,640  | 8,071  |        | 92,038   | 1,15,979 |       |
| CESS                                    | 39     | 18     |        | 1,542    | 1,691    |       |
| Refund - Imports                        | 2,679  | 8,089  | 201.9% | 93,580   | 1,17,670 | 25.7% |
| B.3. Total Refund (B.1+B.2)             |        |        |        |          |          |       |
| CGST                                    | 2,915  | 2,621  |        | 30,307   | 33,493   |       |
| SGST                                    | 3,543  | 3,661  |        | 37,542   | 42,637   |       |
| IGST                                    | 7,117  | 13,123 |        | 1,45,444 | 1,72,094 |       |
| CESS                                    | 316    | 210    |        | 3,882    | 4,603    |       |
| Total Refund                            | 13,892 | 19,615 | 41.2%  | 2,17,174 | 2,52,827 | 16.4% |



# GST Gross and Net Collections as on 31/03/2025 (Amount in crores)

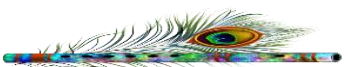
|   |          |          |      |           |           |       |
|---|----------|----------|------|-----------|-----------|-------|
| C.1 Net Revenue Domestic (A.1 - B.1)      |          |          |      |           |           |       |
| CGST                                      | 31,617   | 35,524   |      | 3,45,404  | 3,80,283  |       |
| SGST                                      | 40,203   | 46,230   |      | 4,33,653  | 4,73,811  |       |
| IGST                                      | 43,147   | 45,019   |      | 4,90,298  | 5,47,467  |       |
| CESS                                      | 10,986   | 10,924   |      | 1,30,299  | 1,38,979  |       |
| Net Domestic Revenue                      | 1,25,953 | 1,37,696 | 9.3% | 13,99,654 | 15,40,539 | 10.1% |
| C.2 Net Revenue Customs (GST) (A.2 - B.2) |          |          |      |           |           |       |
| IGST                                      | 37,683   | 37,711   |      | 3,91,048  | 4,05,775  |       |
| CESS                                      | 956      | 1,119    |      | 10,373    | 9,720     |       |
| Net Customs Revenue                       | 38,639   | 38,830   | 0.5% | 4,01,421  | 4,15,495  | 3.5%  |
| C.3 Net Revenue (C.1+C.2))                |          |          |      |           |           |       |
| CGST                                      | 31,617   | 35,524   |      | 3,45,404  | 3,80,283  |       |
| SGST                                      | 40,203   | 46,230   |      | 4,33,653  | 4,73,811  |       |
| IGST                                      | 80,830   | 82,730   |      | 8,81,346  | 9,53,242  |       |
| CESS                                      | 11,942   | 12,043   |      | 1,40,672  | 1,48,699  |       |
| Total Net GST Revenue                     | 1,64,592 | 1,76,526 | 7.3% | 18,01,075 | 19,56,034 | 8.6%  |

Note :  
The above numbers are provisional and the actuals number may have slightly vary on finalisation



## Advisory on Case Insensitivity in IRN Generation dated Apr 4th, 2025

1. This is to inform you that, effective 1st June 2025, the IRP (Invoice Reporting Portal) would treat invoice/document numbers as case-insensitive for the purpose of IRN generation.
2. To ensure consistency and avoid duplication, invoice numbers reported in any format (e.g., "abc", "ABC", or "Abc") would be automatically converted to uppercase before IRN generation. This change aligns with the treatment of invoice numbers in GSTR-1, which already treats them as case-insensitive.
3. The same is shared for your kind information please. For any further clarification, please reach out to the GST helpdesk.



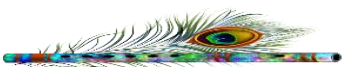
## **Advisory on Introduction of Form ENR-03 for Enrolment of Unregistered Dealers/Persons in e-Way Bill Portal for generating e-way Bill dated Feb 15th, 2025**

1. A new feature has been introduced in the E-Way Bill (EWB) system to facilitate the enrolment of unregistered dealers supplying goods, with effect from 11.02.2025. In accordance with Notification No. 12/2024 dated 10th July 2024, Form ENR-03 has been introduced for the enrolment of unregistered dealers.
2. Unregistered dealers engaged in the movement or transportation of goods can now generate e-Way Bills by enrolling themselves on the EWB portal and obtaining a unique Enrolment ID. This ID will serve as an alternative to the Supplier GSTIN or Recipient GSTIN for generating e-Way Bills.
3. For further assistance or queries related to this update, taxpayers may contact the GST Helpdesk or refer to the detailed User Guide attached. [https://tutorial.gst.gov.in/downloads/news/user\\_manual\\_for\\_enr\\_03\\_final.pdf](https://tutorial.gst.gov.in/downloads/news/user_manual_for_enr_03_final.pdf)
4. This advisory is issued for the information and compliance of all stakeholders.



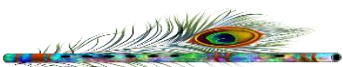
## Implementation of mandatory mentioning of HSN codes in GSTR-1 & GSTR 1A dated 22.01.2025

1. 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.
2. 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.
3. 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](#)



## PRESS RELEASE DATED 24-1-2025 - CBIC CAUTIONS AGAINST FRAUDSTERS ISSUING FAKE AND FRAUDULENT SUMMONS FOR GST VIOLATIONS

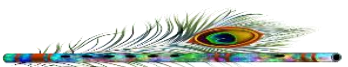
- Taxpayers can verify online any communication from DGGI or any office of CGST by using the 'VERIFY CBIC-DIN' window on the CBIC's website <https://esanchar.cbic.gov.in/DIN/DINSearch> - In case of suspicion of bogus summons, taxpayers may immediately report to DGGI / CGST formations
- It has been recently observed that some individuals with fraudulent intent are creating and sending fake summons to the taxpayers who may or may not be under investigation by the Directorate General of GST Intelligence (DGGI), Central Board of Indirect Taxes and Customs (CBIC).
- The fake summons resembles very closely with the original due to use of Department's logo and Document Identification Number (DIN). However, these DIN numbers are fake and are used by the fraudsters to make the document look and feel genuine.
- It is once again clarified that taxpayers can easily verify the genuineness of any communication (including Summons) issued by any officer of CBIC by using the 'VERIFY CBIC-DIN' window on the CBIC's website <https://esanchar.cbic.gov.in/DIN/DINSearch>



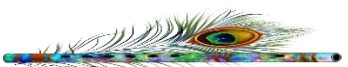
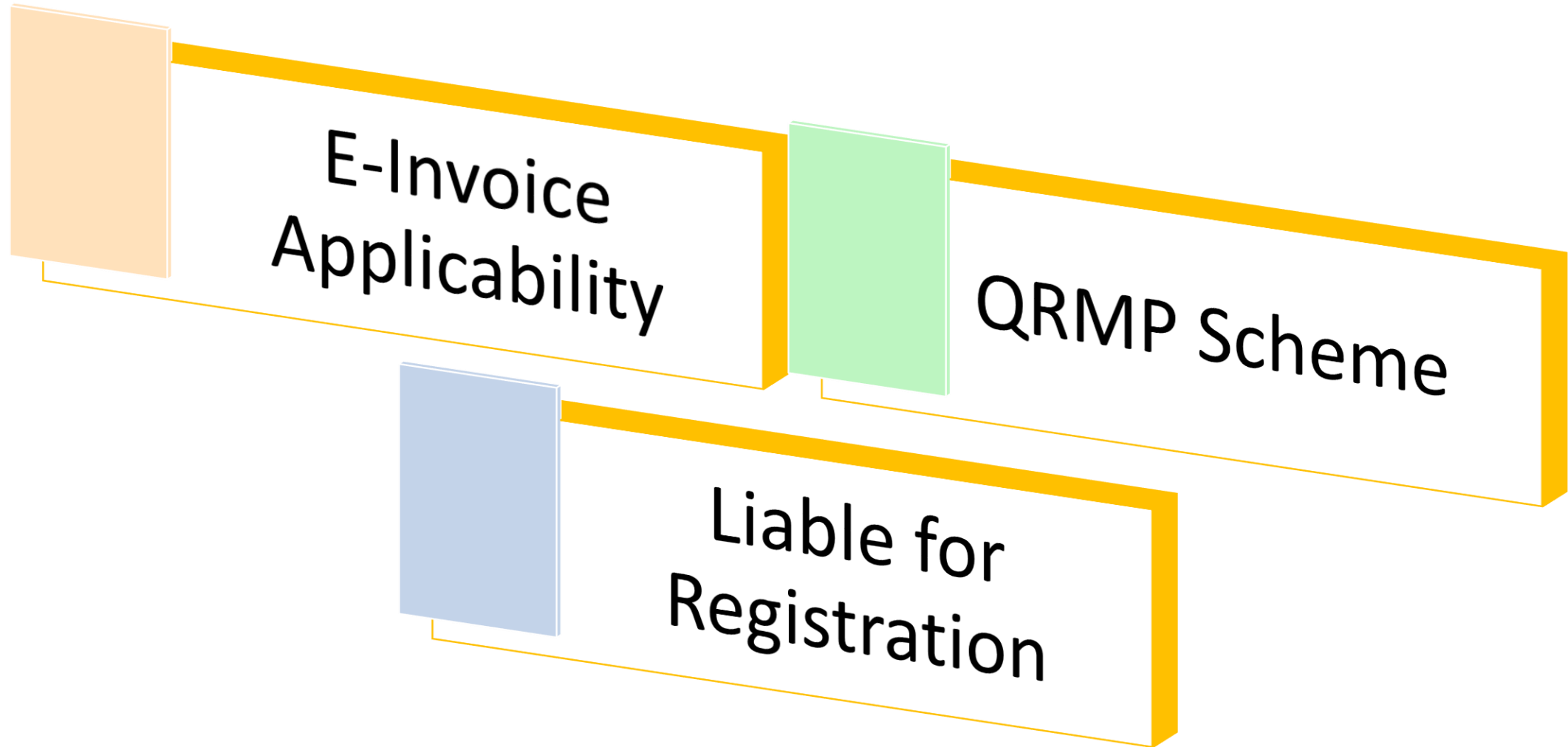


## Advisory on reporting values in Table 3.2 of GSTR-3B-11 APRIL 2025

1. Table 3.2 of Form GSTR-3B captures the inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders out of the supplies declared in Table 3.1 & 3.1.1 of GSTR-3B. The values in Table 3.2 of GSTR-3B auto-populates from corresponding inter-state supplies declared in GSTR-1, GSTR-1A, and IFF in requisite tables.
2. It is to inform you that from **April-2025 tax period**, inter-state supplies auto-populated in Table 3.2 of GSTR-3B will be made **non-editable**. The GSTR-3B shall be filed with the auto-populated values as generated by the system only.
3. Therefore, in case any modification/amendment is required in auto-populated values of Table 3.2 of GSTR-3B, same can be done only by amending the corresponding values in respective tables of GSTR-1A or through Form GSTR-1/IFF filed for subsequent tax periods.
4. To ensure that GSTR-3B is filed accurately with the correct values of inter-state supplies, it is advised to report the correct values in GSTR-1, GSTR-1A, or IFF. This will ensure the auto-populated values in Table 3.2 of GSTR-3B are accurate and compliant with GST regulations.



## Calculate ATO



## E-Way & E-Invoice Update

### Multifactor Authentication for E-Way & E-Invoice for all Taxpayers

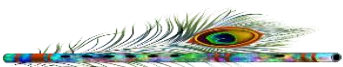
- Register for Multifactor Authentication
- OTP will come Every time you login on portal

### Restricting the period of EWB generation from the date of base document:

- The generation of E-Way Bills will be restricted to documents dated within 180 days from the date of generation. For instance, documents dated earlier than 5th July 2024 will not be eligible for E-Way Bill generation starting 1st January 2025.

### Restricting the extension of EWB for specific time/period from the eWB generation date:

- The extension of E-Way Bills will be limited to 360 days from their original date of generation. For example, an E-Way Bill generated on 1st January 2025 can only be extended up to 25th December 2025



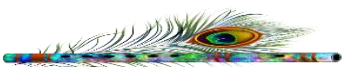
## Latest Updates

### TDS Deductors –


- NIL GSTR-7 to be filed
- Changes in GSTR-7/8

ISD Mandatory w.e.f  
01.04.2025

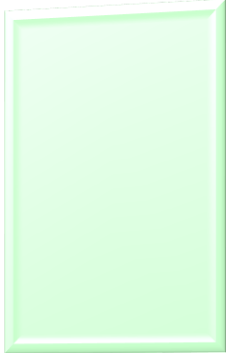
New Invoice Series for  
the Financial Year



## Latest Updates



GST Rate Change in Hotel Industry

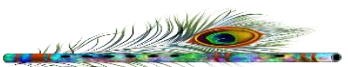


Used Car Dealers, GST Rate is 18% for all

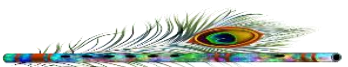


### Changes in Credit Note

- Compulsory for recipient to Accept/Reject CN, otherwise supplier will not be able to reduce its output



# FREQUENTLY ASKED QUESTIONS ON 'RESTAURANT SERVICE SUPPLIED AT 'SPECIFIED PREMISES' dated 28<sup>th</sup> March 2025



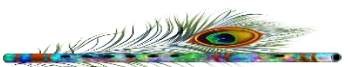
# *Question 1 What do you mean by 'specified premises'?*

- W.e.f. 1-04-2025, the definition of specified premises shall be as under:
- "Specified premises", for a financial year, means,—
  - (a) a premises from where the supplier has provided in the preceding financial year, 'hotel accommodation' service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or
  - (b) a premises for which a registered person supplying 'hotel accommodation' service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or
  - (c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;
- As per the above definition, a premises from which 'hotel accommodation' services, having the value of supply of any unit of accommodation more than Rs. 7,500 per unit per day or equivalent have been supplied in a FY, becomes a 'specified premises' for the subsequent FY.
- At the same time, a supplier of hotel accommodation service, whether an existing registrant or a new applicant, has also been given an option to declare the premises from which supplies are made/will be made, as a specified premises for a Financial Year.



## *Question 2* What is the rate of tax notified by the Government for 'Restaurant Service' supplied in 'Specified Premises'?

- Entry 7(vi) of Notification No. 11/2017-CTR, dated 28-6-2017 prescribes the rate of 18% with ITC for restaurant services supplied at specified premises.
- For restaurant services supplied outside specified premises, the rate of 5% without ITC is applicable as per entry 7(ii) of Notification No. 11/2017-CTR, dated 28-6-2017.





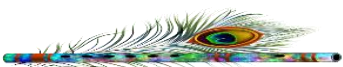
### *Question 3 What will be the change in the definitions of declared tariff and 'specified premises' pre and post 1-4-2025?*

For the period prior to 1-4-2025, "specified premises" shall mean premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.

For the period prior to 1-4-2025, "declared tariff shall mean charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities , but without excluding any discount offered on the published charges for such unit.

With effect from 1-4-2025, the definition of "declared tariff shall be omitted.

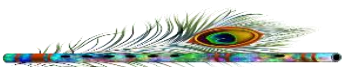
For the period starting from 1-04-2025, the value of supply of hotel accommodation in the previous FY, *i.e.*, the transaction value charged for the said supply, would be the basis for determining whether the premises providing hotel accommodation service mandatorily fall under the category of 'specified premises' or not in the current FY. The revised definition of 'specified premises', to be brought into effect from 1-04-2025, has been worded accordingly.



*Question 4 What is the objective of the change in the definition of specified premises with effect from 1-4-2025, as notified vide Notification No. 5/2025-Central Tax (Rate), dated 16-1-2025?*

The said change is being brought about with the following objectives:

- a. to replace the notion of 'declared tariff with 'value of supply' (i.e. transaction value) in the definition of specified premises, since the GST rate applicable to supply of hotel accommodation service is also dependent on the value of supply only, in view of the fact that the hotel industry has largely moved to a dynamic pricing model.
- b. to make the 'specified premises' status of a premises providing hotel accommodation service, in the current FY, dependent upon the 'value of supply' of units of accommodation provided by the premises providing hotel accommodation service in the previous FY. This will give certainty regarding the 'specified premises' status of a hotel for any Financial Year;
- c. to give an option to the supplier of hotel accommodation service to declare the premises as 'specified premises' so that the restaurants located in the said premises can avail the rate of 18% with ITC on the supply of restaurant service.



## *Question 5 Who can file a declaration to declare that a premise is a specified premise? By which date is the declaration to be filed?*

A registered person supplying hotel accommodation service can file a declaration declaring the premises, from which the hotel accommodation services are supplied, to be a 'specified premises', for a financial year. This declaration will be required to be filed in the format notified as Annexure VII to NN 11/2017-CT(R), dated 28-6-2017. This declaration will have to be filed between 1st January and 31st March of the financial year preceding the financial year for which the registered person intends to declare the premises as 'specified premises'. A declaration can also be filed by a person applying for registration (who intends to supply hotel accommodation services) declaring the premises, from where hotel accommodation services are to be supplied, to be a 'specified premises'. This declaration will be required to be filed in the format notified as Annexure VIII to NN 11/2017-CT(R), dated 28-6-2017. This declaration will have to be filed within 15 days of obtaining acknowledgement (ARN) of the application for registration in FORM GST REG-02.

Illustration: A' (an unregistered person) is starting a new business wherein he intends to supply hotel accommodation service from his premises and also wants to operate as a 'specified premises'. He applies for GST registration on 2nd May, 2025 and receives ARN number on 2nd May, 2025. He has to file the declaration Annexure VIII, within 15 days, i.e., on or before 16th May, 2025 before the jurisdictional authority. Anyone who is not supplying/intending to supply hotel accommodation service cannot file this declaration.

Illustration: A mall owner, who may have rented out part of his mall premises to a supplier of hotel accommodation service as well as to other multiple restaurants operating from his/her mall, would not be eligible to file this declaration as he himself is not a supplier of hotel accommodation service. The supplier of hotel accommodation service operating in this mall can declare the premises from which hotel accommodation services are supplied as a specified premises. This will make the restaurants located in the said hotel premises liable to pay tax at the rate of 18% with ITC. Restaurants located in the mall, but outside the said hotel premises, will not be affected by this declaration, and will continue to pay GST at the rate of 5% without ITC.



## *Question 6 What will be the validity of the above declarations?*

In order to facilitate ease of compliance, the 'opt-in' declarations (Annexures-VII and VIII of Notification No. 11/2017-CT(Rate)) will be valid until the taxpayer decides to 'opt-out' by filing a declaration in Annexure IX of the same Notification declaring that the premises shall not be a 'specified premises'. This 'opt-out' declaration shall have to be filed between 1st January and 31st March of the financial year preceding the financial year from which the taxpayer wants to 'opt-out'. Similar to the 'opt-in' declaration, the 'opt-out' declaration shall also be valid until the taxpayer decides to 'opt-in' again using the declaration in Annexure-VII.

The above mechanism of 'opt-in' and 'opt-out' will obviate repeated annual filing of these declarations before the beginning of each Financial year.

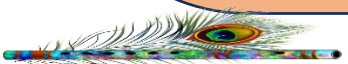
It is emphasized that the status of a premises as a 'specified premises' or 'not a specified premises' shall remain the same for the entirety of a financial year (or, in case of new registrations, for the remainder of the financial year) and cannot be changed during the financial year. The 'opt-in' and 'opt-out' declarations, which are to be filed between 1st Jan and 31st March of any FY, shall take effect only from 1st of April of the next FY.

Illustration:

A' is a supplier of hotel accommodation service who has not supplied any unit of accommodation at value of supply above Rs. 7500/- in the FY 2025-26. However, 'A' would like to operate as a 'specified premises' for FY 2026-27 till FY 2029-30. Thereafter, from FY 2030-31 onwards, A' does not want to operate as a 'specified premises'.

A' has to file opt-in declaration (Annexure VII) between 1st January, 2026 and 31st March, 2026 and the declaration will be valid for the subsequent years.

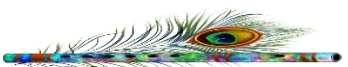
A' has to file opt-out declaration (Annexure IX) anytime between 1st January, 2030 to 31st March, 2030, so that he shall no longer be a 'specified premises' for FY 2030-31 onwards.



*Question 7 I am a supplier of hotel accommodation service, and I had supplied a unit of accommodation at value of supply above Rs. 7,500/- in the preceding financial year.*

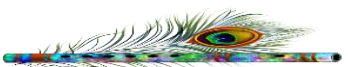
*Do I automatically fall under the category of 'specified premises' in the current Financial Year, or was I required to file a declaration to this effect before the beginning of the current financial year?*

If you have supplied a unit of accommodation at value above Rs. 7,500/- in the preceding financial year, then you automatically and mandatorily fall under the scope of 'specified premises' for the current financial year, and you need not file a declaration to this effect



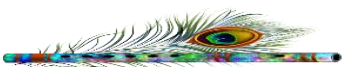
*Question 8 In case I have not supplied any unit of accommodation at value above Rs. 7,500/-in the current financial year, and I still want to fall under the scope of 'specified premises' for the next Financial Year, how can I do so?*

You can do so by filing a declaration (Annexure VII of Notification No. 11/2017-CTR, dated 28-6-2017 between 1st January and 31st March of the current financial year.



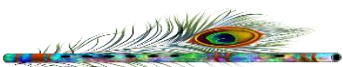
*Question 9 What will be the modality of filing the above declarations?*

The declarations for FY 2025-26 shall be filed physically/manually before the jurisdictional GST authorities till the time electronic filing of these declarations is enabled.



*Question 10 Can I email/post my declaration to the jurisdictional authority?*

Yes. You are allowed to submit the declaration forms through email or post. In such case, dated acknowledgement shall be issued to you in the same mode.





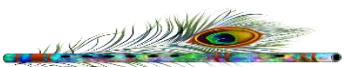
*Question 11 Do I (supplier of hotel accommodation service) need to file a declaration every year to continue to function as a 'specified premise'?*

(i) For registered persons supplying hotel accommodation service

No. Once a declaration as per Annexure VII is filed in the preceding year, the said declaration will apply to the current year and subsequent Financial Years also, unless the person declares the premises as not a 'specified premises' by filing another declaration in the format specified at Annexure IX.

(ii) For a person applying for registration

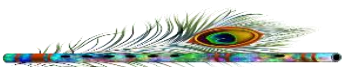
Once a declaration as per Annexure VIII is filed, the said declaration will be valid from the effective date of registration for the remainder of the current year in which the person has applied for registration and it will apply to the subsequent Financial Years also, unless the person declares the premises as not a 'specified premises' by filing another declaration in the format specified at Annexure IX.



## *Question 12 Can I file a declaration at the time of obtaining a new GST registration?*

Yes. The declaration Annexure VIII can be filed within 15 days of obtaining an acknowledgment for the registration application in FORM GST REG-02, and it shall remain valid from the effective date of registration for the remainder of the Financial Year and shall apply to the subsequent Financial Years also, unless the person declares the premises as not a 'specified premises' by filing another declaration in the format specified at Annexure IX.

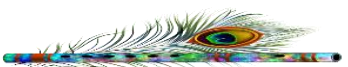
However, it may be noted that since the revised definition of 'specified premises' will come into effect only from 1-4-2025, hence any declarations filed in Annexure VIII before 31-3-2025, by persons applying for registration, will only be effective for FY 2025-26 onwards.



*Question 13 I am a supplier of hotel accommodation service having multiple premises under a single GST registration. I have not supplied any unit of accommodation at value above Rs. 7,500/- in the preceding financial year from any of the premises. Does the declaration filed as per Annexure VII/IX apply to all my premises? Or do I have to file separate declarations for each of my premises?*

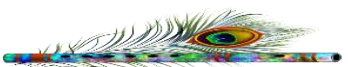
The declarations as per Annexure VII/IX apply to only one premises, and the supplier of hotel accommodation service shall have to file separate declarations for each of the premises from where hotel accommodation service is supplied.

It may also be added that any premises from which hotel accommodation service for any unit has been provided for a value of supply of greater than Rs. 7500 in the preceding financial year, automatically and mandatorily becomes 'specified premises' for the current financial year and no declaration needs to be filed for such premises.



*Question 14 I am a supplier of hotel accommodation service having multiple premises under a single GST registration. In FY 2025-26, I have supplied a unit of accommodation having value of supply more than Rs. 7,500 from only one such premises. Will all of my premises automatically and mandatorily become specified premises for the next FY, i.e. FY 2026-27?*

No, only that premise from which you have supplied a unit of accommodation having value of supply more than Rs. 7,500 will automatically and mandatorily become a specified premises for FY 2026-27. This will not affect the 'specified premises' status of your other premises.



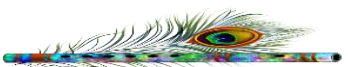
*Question 15 I am a registered supplier of hotel accommodation service and have started providing hotel accommodation services from a new premises which I intend to operate as a 'specified premises'. Which declaration should I file?*

For a new premises providing hotel accommodation service being set up by a registered supplier of hotel accommodation service, which the supplier wishes to operate as a 'specified premises', the person shall have to file declaration in Annexure VIII and the declaration shall be valid for the remainder of the financial year and for subsequent Financial Years also, unless the person declares the premises as not a 'specified premises' by filing another declaration in the format specified at Annexure IX.



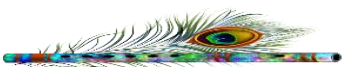
*Question 16 I am a supplier of hotel accommodation service having multiple premises and am applying for GST registration for all such premises. Does the declaration (Annexure VIII/IX) apply to all my premises? Or Do I have to file separate declarations for each of my premises?*

The declarations (Annexure VIII/IX) apply to only one premises, and the person applying for registration shall have to file separate declarations for each of his premises as per his decision to operate each of his premises as a 'specified premises' or not.



*Question 17 If I have multiple premises from which I supply hotel accommodation service, and some of them are 'specified premises' while others are not, what will be the treatment of input tax charged on goods and services used in supplying the restaurant service at these premises?*

As per entry at Sl. No. 7(ii) of Notification No. 11/2017-CT(Rate), dated 28-6-2017, the rate of GST applicable on restaurant services other than at specified premises is 5% without ITC, subject to the condition that the credit of input tax charged on goods and services used in supplying the service has not been taken. Read with Explanation (iv) of the said Notification, this means that credit of input tax charged on goods or services used exclusively in supplying restaurant services other than at specified premises should not be taken and credit of input tax charged on goods or services used partly for supplying restaurant services other than at specified premises and partly for effecting other services (including restaurant services at specified premises), is reversed as if supply of restaurant service other than at specified premises is an exempt supply.





**Question 18** I am a supplier of hotel accommodation service, having premises inside a mall. I have not supplied any unit of accommodation at value above Rs. 7,500/- in the preceding financial year in the said premises and have declared the said premises to be a 'specified premises' by filing Annexure VII. I operate two restaurants from the said mall. Restaurant 'X' is located inside the premises from where I supply hotel accommodation service for which I have filed a declaration as per Annexure VII, and Restaurant 'Y' not located inside the said premises, but located in the same mall. What would be the applicable GST rate for restaurant service supplied by restaurant 'X' and restaurant 'Y'?

The address of the premises providing hotel accommodation service inside the mall, declared in Annexure VII filed by the supplier of hotel accommodation service, becomes a 'specified premises' by virtue of the declaration filed. Restaurants located inside the said address have to charge GST @18% for restaurant services being supplied from 'specified premises'.

Therefore, Restaurant 'X' shall have to charge GST @18% with ITC for their restaurant services.

Restaurant 'Y' is not located within the address declared by the supplier of hotel accommodation service who has filed Annexure VII.

Therefore, restaurant 'Y' is not located in the 'specified premises' and therefore, shall have to charge GST @ 5% without ITC for their restaurant services.





*Question 19 I have filed Annexure VIII declaring my premises as 'specified premises' while applying for GST registration. Can I opt out of it by filing Annexure IX?*

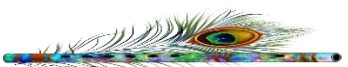
Annexure VIII declares a premises as 'specified premises' from the effective date of registration for the remainder of the financial year in which the person has applied for GST registration. Annexure IX cannot be filed to opt out for the said financial year.

Annexure IX can be filed by the person to opt out of being a 'specified premises' for the subsequent financial year.



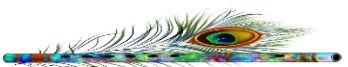
*Question 20 I am a registered supplier of hotel accommodation service who has not supplied any unit of accommodation having the value of supply above Rs. 7500 in the current FY 2024-25. However, I want to declare my premises as specified premises for FY 2025-26. Therefore, I filed an 'opt-in' declaration in Annexure VII before the jurisdictional GST authority on 5th February, 2025. However, subsequently, I changed my mind and now want to withdraw the said declaration so that my premises is not a 'specified premises' for FY 2025-26. What should I do?*

You should file an opt-out declaration before the same jurisdictional GST authority before 31st March, 2025. It may be noted that you shall not be allowed to file another opt-in declaration after you have filed the above opt-out declaration.



*Question 21 I am a registered supplier of hotel accommodation service who has declared his premises as a 'specified premises' for FY 2025-26. To change the status of my premises for FY 2026-27, I filed an 'opt-out' declaration in Annexure IX before the jurisdictional GST authority on 5th February, 2026. However, subsequently, I changed my mind and now want to withdraw the said declaration so that my premises is a 'specified premises' for FY 2026-27. What should I do?*

You should file an opt-in declaration before the same jurisdictional GST authority before 31st March, 2026. It may be noted that you shall not be allowed to file another opt-out declaration after you have filed the above opt-in declaration.



*Question 22 Revised definition of 'specified premises' are to come into force with effect from 1st April, 2025.*

*When can I file a declaration to opt-in to operate as a 'specified premises' for the FY 2025-26?*

The revised definition of 'specified premises' shall come into force w.e.f. 1-4-2025. However, in order to enable filing of declarations for FY 2025-26, the opt-in and opt-out declarations, have been brought into effect from 16-01-2025 vide Notification No. 5/2025-CT(Rate), dated 16-01-2025.

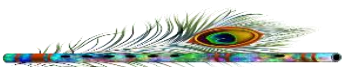
This declaration (Annexure VII) can be filed physically/manually before the jurisdictional authority anytime till 31st March, 2025. The option to opt-out, in case of change in decision, also can be filed before 31st March, 2025 before the jurisdictional authority.

For a person, who has applied for or has obtained registration during the period 16th January, 2025 to 31st March, 2025, the person shall have to file declaration (Annexure VIII) before the jurisdictional authority anytime between 16th January, 2025 and 31st March, 2025.

Annexure VIII in this case would apply for the subsequent FY i.e., FY 2025-26 and would not be applicable for FY 2024-25, as the revised definition of 'specified premises' shall come into force only from FY 2025-26 onwards.

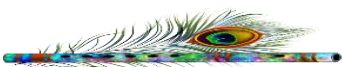
Further, once opted in for FY 2025-26 by filing Annexure VIII, such person shall not be able to opt-out for the FY 2025-26.

For a person who has applied for registration after 1st April, 2025, s/he shall have to file declaration (Annexure VIII) before the jurisdictional authority and the declaration shall be valid for the remaining period of the financial year in which the person has applied for registration, i.e., FY 2025-26. The declaration shall continue to be valid for subsequent years unless the person declares the premises to not be a 'specified premises' by filing a declaration in the format specified at Annexure IX.



*Question 23 Are the revised provisions of 'specified premises' also applicable to catering services?*

Yes, the revised definition of 'specified premises' is also applicable for determining the rate applicable on catering services, as specified at Sl. No. 7 of Notification No. 11/2017-CT(Rate), dated 28-6-2017.



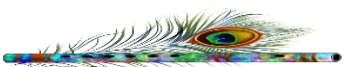
***Question 24 For the financial year 2024-25, I have supplied at least one unit of accommodation service for more than Rs. 7500 per unit per day or equivalent. Therefore, I would mandatorily be a specified premises for financial year 2025-26.***

***However, in the financial year 2025-26, I have not supplied any unit of accommodation having value of supply more than Rs. 7500 per unit per day or equivalent.***

***Would I have to file any declaration to ensure that I am not a specified premises for the financial year 2026-27?***

For a supplier of hotel accommodation service, who has supplied any unit of accommodation for more than Rs. 7500 per unit per day or equivalent in the preceding year (2024-25), he is mandatorily a specified premises for the current financial year, i.e., in this case for financial year 2025-26. The premises is a specified premises owing to the mandatory condition being satisfied in the preceding year.

However, since the supplier of hotel accommodation service has not supplied any unit of accommodation having value of supply more than Rs. 7500/- per unit per day or equivalent in the financial year 2025-26, the premises would not be mandatorily a specified premises for the next financial year 2026-27. However, in view of the revised definition of specified premises, the supplier can declare the premises to be a specified premises by filing a declaration as per Annexure VII. If he chooses to not file any declaration, then, by default he would not be a specified premises for the year 2026-27, as he does not satisfy the mandatory condition. There is no requirement to file any declaration to the effect that the premises is not a specified premises in such cases.

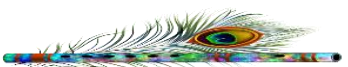


*Question 25 For the financial year 2025-26, I filed an opt-in declaration, declaring my premises as specified premises for the said financial year, and for subsequent years.*

*However, I did not supply any unit of accommodation having value of supply more than Rs. 7500 in FY 2025-26.*

*I do not want my premises to be a 'specified premises' for FY 2026-27. What am I required to do?*

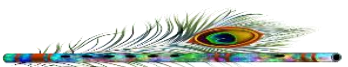
Even though you did not supply any unit of accommodation having value of supply more than Rs. 7500 in FY 2025-26, you will not automatically revert to not being a 'specified premises' for FY 2026-27, since you had filed an 'opt-in declaration' for FY 2025-26. In this case, you will have to file an opt-out declaration for FY 2026-27, between 1st January, 2026 and 31st March, 2026.





*Question 26 Is it mandatory that I should file my declaration for next financial year before 31st March of the preceding financial year?*

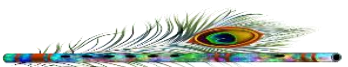
Yes. For a registered supplier of hotel accommodation services, the declarations have to be filed within the time period of 1st January, to 31st March of the preceding financial year. No grace period is given for filing the declaration. The timelines are to be strictly adhered to. The status on 31st March, would be taken as the final declaration.





*Question 27 Where are the declarations (Annexures VII, VIII and IX) available?*

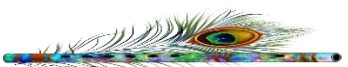
Apart from the Notifications, the declaration forms have also been made available on the CBIC website under Trade Facilitation > Improving Ease of Doing Business (<https://www.cbic.gov.in/entities/cbic-content-mst/MTE5>)



## *Question 28 Who will give the acknowledgment for the declaration filed?*

Dated acknowledgment shall be given by the jurisdictional authority on receipt of declaration forms submitted by the suppliers of hotel accommodation service.

At the time of submission of declaration form, jurisdictional authorities may only verify the completeness of the declaration and issue dated acknowledgement, without scrutinizing other aspects of the declaration, including whether the taxpayer is eligible to file the declaration or not. The declaration may be treated as filed on 'self-assessment' basis.



## Case Laws

**Where bunching of show cause notices for multiple assessment years under section 73 of CGST Act had exceeded individual three-year limitation period for each year, High Court held such bunching invalid, directing separate adjudication for each year**

**Consolidated show cause notice under Section 74 of CGST Act for multiple financial years is not illegal, though adequate time must be granted for reply to voluminous documentation**

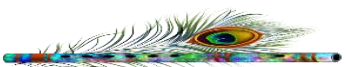
- Bangalore Golf Club vs. Assistant Commissioner of Commercial Taxes (Enforcement), Bengaluru [2024] 166 taxmann.com 642 (Karnataka)[07-08-2024]
- Titan Company Ltd. vs. Joint Commissioner of GST & Central Excise [2024] 159 taxmann.com 162 (Madras)[18-12-2023] plus State of Jammu and Kashmir v. Caltex (India) Ltd. AIR 1966 SC 1350 (para 3)
- Chimney Hills Education Society vs. Additional Commissioner of Central Tax [2024] 168 taxmann.com 12 (Karnataka)[30-09-2024]
- X L Interiors vs. Deputy Commissioner (Intelligence), SGST Department, Ernakulam [2024] 169 taxmann.com 707 (Kerala)[14-10-2024]



## Case Laws

**Show cause notice for multiple years GST demands set aside; separate notices for each year directed to enable availing of upcoming Amnesty scheme**

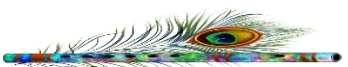
- Uno Minda Ltd. vs. Joint Commissioner of GST and Central Excise, Tamil Nadu [2024] 167 taxmann.com 719 (Madras)[23-09-2024]



## Case Laws

# Separate adjudication orders ought to be issued notwithstanding a composite show cause notice issued for multiple years

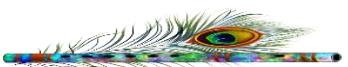
- Lakshmi Mobile Accessories vs. Joint Commissioner (Intelligence & Enforcement), Thiruvananthapuram [2025] 170 taxmann.com 874 (Kerala)[28-01-2025]



## Case Laws

**Where tax authorities consolidated multiple tax periods (2017-18 to 2020-21) into single show cause notice under Section 73 of CGST Act, separate notices must be issued for each assessment year in compliance with Act**

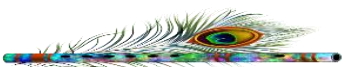
- Lakshmi Mobile Accessories vs. Joint Commissioner (Intelligence & Enforcement), Thiruvananthapuram [2025] 170 taxmann.com 874 (Kerala)[28-01-2025]



## Case Laws

**Where bunching of show cause notices for multiple assessment years under section 73 of CGST Act had exceeded individual three-year limitation period for each year, High Court held such bunching invalid, directing separate adjudication for each year**

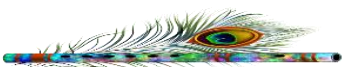
- Titan Company Ltd. vs. Joint Commissioner of GST & Central Excise [2024] 159 taxmann.com 162 (Madras)[18-12-2023]



## Case Laws

**Purpose of show cause notice is to enable noticee to respond to allegations; where SCN was a general notice providing no clue as to reasons for proposing any action, SCN was not proper; further, an unsigned notice or order cannot be considered as an order**

- Marg ERP Ltd. vs. Commissioner of Delhi Goods & Service Tax [2023] 151 taxmann.com 345 (Delhi)/[2023] 78 GSTL 232 (Delhi)[03-02-2023]

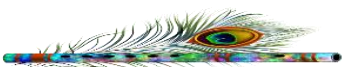




## Case Laws

**Section 11A of the Central Excise Act, 1944 - Show cause notice - Validity - Notice issued to appellants was not signed - appellants questioned the validity of unsigned notice - Adjudicating Commissioner has not dealt with this plea - impugned order set aside and case remanded (Paras 7 & 8)**

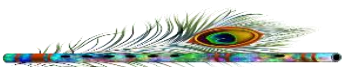
- Thapson Steels Ltd. vs. Commissioner of Central Excise, Chandigarh 2002 taxmann.com 1994 (CEGAT- NEW DELHI)/[2002] 148 ELT 748 (CEGAT- NEW DELHI)[19-07-2001]
- High Noon Consulting (P.) Ltd. vs. Deputy Commissioner of State Tax [2024] 164 taxmann.com 593 (Telangana)[09-07-2024]



## Case Laws

**Where assessment order as well as DRC-07 notice, show cause notice and DRC-01 notice issued by Assistant Commissioner and uploaded in GST common portal do not contain signature of officers concerned, impugned proceedings were to be set aside**

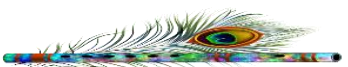
- A V Bhanoji Row vs. Assistant Commissioner (ST) [2025] 170 taxmann.com 799 (Andhra Pradesh)/[2025] 94 GSTL 430 (Andhra Pradesh)[14-02-2023]



## Case Laws

# Service of GST show cause notice by email held valid; uploading of order summary and Form GST DRC-07 on portal directed before enforcement

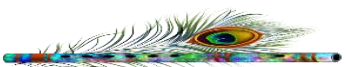
- SECTION 74 USES WORD ORDER ISSUED AND NOT COMMUNICATED
- RULE 142 TALKS ABOUT COMMUNICATED
- Jayanta Ghosh vs. Union of India [2024] 167 taxmann.com 228 (Calcutta)[21-08-2024]



## Case Laws

**Where show cause notice proposing a demand against assessee was uploaded on portal in category of 'Additional Notices' and was not communicated to assessee through any other mode of communication , impugned order disposing of show cause notice was to be set aside**

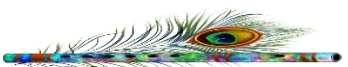
- Udayraj Yadav vs. Sales Tax Officer [2024] 163 taxmann.com 508 (Delhi)/[2024] 87 GSTL 282 (Delhi)[22-05-2024]



## Case Laws

**When order was not uploaded in portal and petitioner was prevented from preferring appeal, time spent in writ petition was to be excluded while computing period of limitation for appeal**

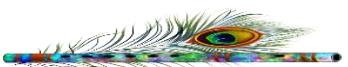
- Amarnath Enterprises vs. Assistant Commissioner of GST and Central Excise, Bolangir [2024] 166 taxmann.com 508 (Orissa)/[2024] 106 GST 208 (Orissa)[02-09-2024]



## Case Laws

**Audit under section 65 can be conducted even if anti-evasion action was already taken and demand was raised; there is no embargo on conducting audit of a registered person and no time period is prescribed for conducting audit**

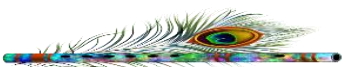
- MAG Filters and Equipments (P.) Ltd. vs. Commissioner of CGST Audit Gurugram [2025] 170 taxmann.com 438 (Punjab & Haryana)/[2025] 94 GSTL 46 (Punjab & Haryana)/[2025] 108 GST 283 (Punjab & Haryana)[11-12-2024]



## Case Laws

# Show cause notice under GST Act overlapping with period of concluded audit raises jurisdictional issue, requiring adjudication order to be withheld pending resolution

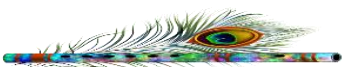
- J K Chemicals vs. Assistant Commissioner, Anti Evasion, CGST & CX, Kolkata North [2024] 165 taxmann.com 707 (Calcutta)[30-07-2024]



## Case Laws

**Where returns which were furnished by petitioner were on basis of classification made by petitioner and revenue knew all along about these returns and Tariff Head classification, same would not amount to deliberate and wilful suppression or non-disclosure of facts; penal provisions of section 74 would not be attracted**

- X'SS Beverage Co. vs. State of Assam [2025] 172 taxmann.com 184 (Gauhati)[04-03-2025]

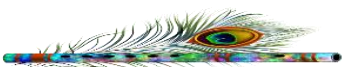




## Case Laws

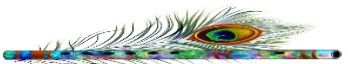
**Provisions of Limitation Act, 1963, particularly section 5, cannot be invoked to condone delay in filing appeal beyond prescribed period of three months plus one month under CGST Act, 2017**

- Addichem Speciality LLP vs. Special Commissioner I, Department of Trade and Taxes [2025] 171 taxmann.com 315 (Delhi)/[2025] 95 GSTL 123 (Delhi)[07-02-2025]



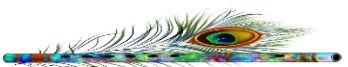
## POINTS TO PONDER

- ORDER FOR MULTIPLE YEARS BUT UPLOADED DRC07 ONLY FOR ONE YEAR



## POINTS TO PONDER

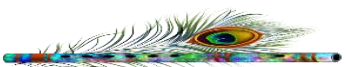
- **PENALTY ORDERS ON URP-DIRECTORS OR PARTNERS OF THE ENTITY**
- **HOW TO FILE APPEAL FOR THOSE URP?**
- **HOW TO PAY PRE DESPOT?**
- **WHETHER PRE DESPOIT IS REQUIRED TO BE PAID ON PENALTY ORDERS ALSO?**
- **WHAT WOULD BE THE DATE OF APPLICABILITY OF CHANGE OF SECTION 107 ABOUT PRE DESPOSIT?**



## Case Laws

**Where assessee filed returns within time but sought to rectify errors after 30th day of November, following end of financial year to which such details pertained, assessee should be permitted to amend GST returns filed as there was no loss to revenue due to said errors**

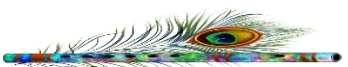
- **Aberdare Technologies (P.) Ltd. vs. Central Board of Indirect Taxes & Customs [2024] 165 taxmann.com 325 (Bombay)/[2024] 89 GSTL 6 (Bombay)/[2024] 105 GST 585 (Bombay)[29-07-2024]**



## Case Laws

**Where assessee's request to rectify return was denied by revenue and High Court allowed assessee to rectify same as there was no revenue loss to department, SLP filed by department against order of High Court was to be dismissed as right to correct mistakes in nature of clerical or arithmetical error is a right that flows from right to do business and could not be denied unless there was a good justification**

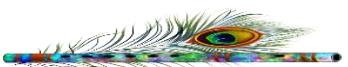
- Central Board of Indirect Taxes and Customs vs. Aberdare Technologies (P.) Ltd. [2025] 172 taxmann.com 724 (SC)[21-03-2025]



## Case Laws

# Parallel penalty proceedings by CGST authorities under Section 122 barred under Section 6(2)(b) of CGST Act when same subject matter already adjudicated by State GST authorities

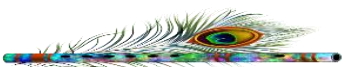
- Huida Sanitaryware India (P) Ltd. vs. Deputy Commissioner of Central Tax (AE) GST West Commissionerate [2024] 167 taxmann.com 466 (Karnataka)[19-09-2024]



## Case Laws

**Where Central GST authorities issue audit notice after State GST proceedings, audit is permissible if on different subject matter, not prohibited by Section 6(2)(b) of CGST Act**

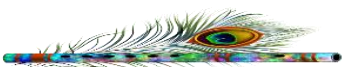
- P S K Engineering Construction & Co. vs. Assistant Commissioner of GST & Central Excise, Salem [2024] 164 taxmann.com 552 (Madras)[10-06-2024]



## Case Laws

**Where proceedings initiated by SGST authorities were ongoing and assessee received second Show Cause Notice from CGST authorities on same subject matter, CGST authorities were directed not to proceed with second notice till next hearing, considering pendency of first notice and statutory provisions**

Rajesh Mittal vs. Union of India [2024] 160 taxmann.com 49 (Gauhati)[25-01-2024]

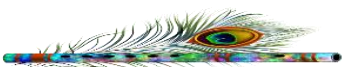




## Case Laws

**CGST authorities cannot initiate proceedings when same subject matter is already under investigation by SGST authorities; Blocked credit ledger and summons issued by CGST authorities were to be set aside as proceedings had already been initiated by SGST authorities on same subject matter**

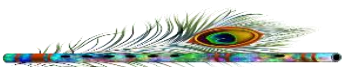
Kundlas Loh Udyog vs. State of Himachal Pradesh [2024] 166 taxmann.com 550 (Himachal Pradesh)/[2024] 90 GSTL 45 (Himachal Pradesh)/[2024] 106 GST 145 (Himachal Pradesh)[17-09-2024]



## Case Laws

**Where State Authorities had initiated proceedings against assessee, Summons issued by DGGI under section 70 cannot be said to be initiation of proceedings on same subject matter under CGST Act and thus, was not hit by section 6(2)(b)**

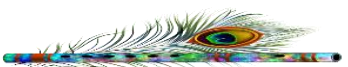
Rais Khan vs. Addl. Commissioner, Enforcement Wing-II, Rajasthan [2024] 160 taxmann.com 546 (Rajasthan)/[2024] 83 GSTL 225 (Rajasthan)/[2024] 102 GST 826 (Rajasthan)[14-03-2024]



## Case Laws

**Where initiation of an enquiry or issuance of summons under Section 70 could not be deemed to be 'initiation of proceedings' for purpose of Section 6(2)(b), therefore, following G.K Trading Company v. Union of India 2020 SCC OnLine All 1907, petitioners-assesseees were not entitled to any relief and writ petitions were disposed of**

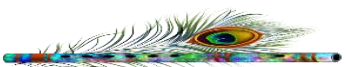
K.T. Saidalavi vs. State Tax Officer, SGST Department, Manjeri [2024] 168 taxmann.com 211 (Kerala)[23-09-2024]



## Case Laws

**Where State Authorities had initiated proceedings against assessee, Summons issued by DGGI under section 70 cannot be said to be initiation of proceedings on same subject matter under CGST Act and thus, was not hit by section 6(2)(b)**

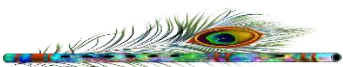
Rais Khan vs. Addl. Commissioner, Enforcement Wing-II, Rajasthan [2024] 160 taxmann.com 546 (Rajasthan)/[2024] 83 GSTL 225 (Rajasthan)/[2024] 102 GST 826 (Rajasthan)[14-03-2024]



## Case Laws

**Proper officer under Act may invoke power under section 70 in any inquiry and prohibition of section 6(2)(b) shall come into play only when any proceeding on same subject-matter has already been initiated by a proper officer under Act**

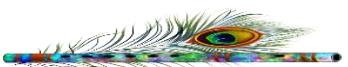
G.K.Trading Company vs. Union of India [2021] 126 taxmann.com 211 (Allahabad)/[2021] 51 GSTL 288 (Allahabad)[02-12-2020]



## Case Laws

**Object of section 6(2)(b) of CGST Act is to restrict parallel proceedings in respect of same subject matter and not to restrict consolidation of proceedings under a single Authority**

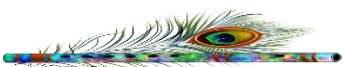
Amit Gupta vs. Union of India [2023] 156 taxmann.com 167 (Delhi)/[2024] 80 GSTL 63 (Delhi)/[2024] 101 GST 241 (Delhi)[04-09-2023]



**ADMISSIBILITY OF EVIDENCE-SECTION 145 OF CGST ACT AND SECTION 65B OF INDIAN EVIDENCE ACT**

**Where Show Cause Notice was issued it could not be challenged in writ petition on ground that data relied upon was extracted from electronic devices without complying with procedure under section 145; petitioner had right to raise issue of admissibility of evidence in adjudication proceedings**

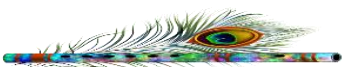
Jindal Metal Co. vs. Directorate General of GST Intelligence Delhi Zonal Unit [2024] 169 taxmann.com 170 (Delhi)/[2025] 107 GST 460 (Delhi)[22-11-2024]



## **GST-AS OPERATIONAL DEBT??**

**NCLT in Transtec Overseas Private Limited v. Dheeraj Aviation  
Ground Equipment Private Limited**

**SC-Delhi Cloth and General Mills Company  
Limited v. Commissioner of Sales Tax**







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