

Notification No. 07/2025 – Central Tax, dated January 23, 2025, issued by the Central Board of Indirect Taxes and Customs (CBIC), introduces significant amendments to the Central Goods and Services Tax (CGST) Rules, 2017. These changes, effective from the date of their publication in the Official Gazette, aim to streamline GST compliance, particularly for unregistered individuals and composition taxpayers.

☐ **Key Amendments Introduced by Notification No. 07/2025 – Central Tax**

1. Insertion of Rule 16A – Grant of Temporary Identification Number (TIN)

- **Purpose:** Facilitates unregistered persons, who are not liable for GST registration but need to make payments under the CGST Act, to do so without undergoing full registration.
- **Procedure:** A proper officer may grant such individuals a Temporary Identification Number (TIN) and issue an order in Part B of **FORM GST REG-12**.
- **Implication:** Enables compliance for entities like foreign suppliers or government bodies making occasional taxable supplies in India without mandatory GST registration².
Amendment to Rule 19(1) – Modification of Registration Details

- **Change:** Inclusion of a reference to **FORM GST CMP-02** in Rule 19(1), allowing composition taxpayers to furnish intimation for opting into the composition scheme.
- **Implication:** Simplifies the process for composition taxpayers to update their registration details, ensuring clarity and ease of compliance. **3. Amendment to Rule 87(4) – Payment Using TIN**
- **Change:** Allows individuals granted a TIN under Rule 16A to make payments into the electronic cash ledger through the GST portal.
- **Implication:** Ensures that unregistered persons with a TIN can seamlessly fulfill their tax obligations using the GST system

4. Revision of FORM GST REG-12

- **Update:** The form now accommodates the issuance of temporary registration and TIN, incorporating fields for PAN, Aadhaar, and bank details.
 - **Implication:** Enhances the form's utility for both temporary registration and TIN issuance, streamlining the data collection process for unregistered persons
-

☐ **Effective Date**

These amendments are effective from **January 23, 2025**, the date of their publication in the Official Gazette.