



Dhadda & Co.
CHARTERED ACCOUNTANTS

DCoD

DCo Digest

September 2025 Edition



Newsletter



Contents

- Preface :3
- 56th GST Council Meeting Updates :4
- GST Updates :44
- Judicial Pronouncements :46
- Experts Insight :49
- New on GSTIN Portal :51

Welcome to the latest edition of DCo Digest! This newsletter is our effort to simplify that journey by presenting the most important updates, judgments, and system changes in a clear and practical manner.

We bring to you a set of important GST updates. Major GST portal enhancements that directly impact taxpayers. The most critical among these is the restriction on filing GST returns beyond three years from the due date, a move that emphasizes timeliness in compliance.

Also focussing on the Reverse Charge Mechanism (RCM) in rental properties which is a significant amendment that now requires registered tenants to pay GST when renting commercial property from unregistered landlords. Our article breaks down the legal basis, practical challenges, and common pitfalls, ensuring you are well-prepared to handle this shift.

This edition also captures the essence of judicial clarity through two landmark rulings. The Reliance Formulation Pvt. Ltd. and ASP Traders judgements. These judgments serve as timely reminders that procedure and fairness remain cornerstones of tax administration.

At Dhadda & Co., our endeavour has always been to make complex changes easier to understand and apply. With this edition, we hope to empower you with insights that are not only informative but also actionable.

Preface

Updates from the 56th GST Council Meeting

The 56th meeting of the GST Council marked another important milestone in the evolution of India’s indirect tax framework. At this meeting, the Council focused on several pressing issues such as rate rationalisation, continuation of the compensation cess, place of supply rules under Section 13, and clarifications on the time of supply. It also addressed administrative areas such as refunds, registration procedures, and treatment of discounts under valuation provisions. Equally significant were structural reforms, including the establishment of the GST Appellate Tribunal (GSTAT) and the transfer of anti-profiteering enforcement to the Competition Commission of India (CCI).

By balancing the twin goals of simplification for taxpayers and protection of revenue for the Centre and the States, the 56th meeting reaffirmed the Council’s role as the cornerstone of cooperative federalism in tax administration. The following sections present a comprehensive overview of the decisions and discussions held at the meeting.

I. Overview

Key highlights of recent changes

- **Rate Rationalisation** – Comprehensive rate changes across 12+ industry sectors including Food, Agriculture, Textile, Health, and more.
- **GSTAT Implementation**- GST Appellate Tribunal to commence operations by December 2025, providing much needed dispute resolution.
- **Compensation Cess** – Discontinuation of Compensation Cess from September 2025 except for tobacco products.
- **Intermediary Services**- Simplified Place of Supply rules for intermediary services aligning with destination principle.

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|--|---|
| <p style="text-align: center;">PRIMARY SECTORS</p> <ul style="list-style-type: none"> • Food & Agriculture • Textile & Leather • Health & Pharmaceuticals • Energy & Utilities | <p style="text-align: center;">MANUFACTURING</p> <ul style="list-style-type: none"> • Motor Vehicles • Construction Materials • Paper & Wood Products • Stationery & Office supplies |
| <p style="text-align: center;">SERVICES</p> <ul style="list-style-type: none"> • Hospitality & Wellness • Transportation & Logistics • Job Work services • Insurance & Financial Services | <p style="text-align: center;">SPECIALIZED</p> <ul style="list-style-type: none"> • Defence & Security • Sin & Luxury Goods • Intermediary Services • Anti- Profiteering measures |

Key Regulatory Updates

1. September 2025

Compensation Cess Discontinuation- Compensation cess will be discontinued on all goods except tobacco and tobacco-related products, providing relief to most industries.

2. December 2025

GSTAT Operational- GST Appellate Tribunal will commence hearings, providing a dedicated forum for GST dispute resolution.

3. January 2026

Extended Appeal Filing- Last date for filing appeals in backlog cases with the GSTAT, providing relief for pending disputes.

Impact on business

| POSITIVE IMPACTS | NEGATIVE IMPACTS |
|--|--|
| <ul style="list-style-type: none"> • Reduced tax burden on essential goods and services • Simplified compliance through rate rationalisation • Better dispute resolution with GSTAT implementation • Streamlined intermediary service taxation | <ul style="list-style-type: none"> • System updates required for new rate structures • Training teams on updated compliance requirements • Review of existing contracts and pricing • Preparation for GSTAT appeal processes |

II. Rate Rationalisation

The GST Council, in its 56th meeting, undertook a comprehensive exercise of rate rationalisation with effect from **22nd September 2025**, to reduce classification disputes, address the issue of inverted duty structures, and provide relief to critical sectors of the economy. The recommendations span across goods and services, with emphasis on essential commodities, agriculture, healthcare, infrastructure, and consumer goods.

Below is the industry-wise summary of rate changes:

Food Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|----------|-------------------------------|---|--------------|----------|--|
| Food | 0401, 0406, 1905, 1905 / 2106 | Ultra-High Temperature (UHT) milk; Chena or paneer, pre-packaged and labelled; Pizza bread; Khakhra, chapathi or roti etc | 5 | Nil | All dairy milk, other than UHT milk, were already exempt from GST, before recommendations.; Paneer sold in other than pre-packaged and labelled form already attracted nil rate, before recommendations.; Bread was already exempt while pizza bread, roti, porotta, paratha etc attracted different rates. All Indian breads, by whatever name called have been exempted even though only few goods have been mentioned by way of illustrative example. |
| Food | 2106 | Paratha, parotta and other Indian breads by any name called | 18 | Nil | |

| | | | | | |
|------|---|---|----|---|--|
| Food | 0402 91 10, 0402 99 20, 0405, 0406, 0801, 0802, 0804, 0805, 0813, 1108, 1501, 1502, 1503, 1504, 1505, 1506, 1516, 1517, 1518, 1601, 1602, 1603, 1604, 1605, 1701 91, 1701 99, 1704, 1902, 1905 90 30, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2009 89 90, 2101 30, 2102, 2103, 2106, 2106 90, 2106 90 91, 2201, 2202 99 10, 2202 99 20, 2202 9930 | Condensed milk; Butter and other fats and oils derived from milk; dairy spreads; Cheese; Brazil nuts, dried, whether or not Shelled or Peeled; Other nuts, dried, whether or not shelled or peeled, Dates ; Starches; inulin Pig fats , Fats of bovine animals, Lard stearin , lard oil, Wool , grease, or fatty substances | 12 | 5 | Paneer is an Indian cottage cheese. This is mostly produced in small scale sector. The measure is intended to promote Indian cottage cheese. |
| Food | 1107, 1302, 1517 10, 1520 00 00, 1521, 1702, 1704, 1804, 1805, 1806, 1901, 1904, 1905, 2101 11, 2101 12 00, 2101 20, 2104, 2105 00 00, 2106, 2201, 2202 | Malt, whether or not roasted; Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and oth etc. | 18 | 5 | Natural Honey already attracted nil rate, before recommendations. |

| | | | | | |
|------|---------------------------------|--|-----------------|----|--|
| | 99, 3503, 3505 | | | | |
| Food | 2202 91 00, 2202 99 | Other non- alcoholic beverages | 18 | 40 | The principle behind increasing the rate is to keep similar goods at the same rate to avoid issues of misclassification and disputes. This has also been applied to 'other non-alcoholic beverages'. |
| Food | 2202 10, 2202 99 90, 2202 | All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured; Caffeinated Beverages, Carbonated Beverages etc. | 28 + Cess @ 12% | 40 | These goods attracted compensation cess in addition to GST. Since it has been decided to end compensation cess levy, the tax has been increased to maintain the pre rate rationalization level of tax. |

Sin & Luxury Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|--------------|------------|---------------|--------------------------------|----------|--|
| Sin & Luxury | 2106 90 20 | Pan Masala | 28 + Cess @ 0.32R per unit 60% | 40 | To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess. |

| | | | | | |
|--------------|------------|---|---|----|--|
| Sin & Luxury | 2401 | Unmanufactured tobacco; tobacco refuse [other than tobacco leaves] (without lime tube) [with declared RSP] | 28 + Cess @ [0.36R per unit] | 40 | To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess. |
| Sin & Luxury | 2401 | Unmanufactured tobacco; tobacco refuse [other than tobacco leaves] (wit lime tube) | 28 + Cess @ 71% or 65% | 40 | To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess. |
| Sin & Luxury | 2402, 2403 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes; Other manufactured tobacco and manufactured tobacco substitutes etc. | 28 + various cesses depending on product. | 40 | To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess. |
| Sin & Luxury | 2404 11 00 | Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion | 28 + Cess @96% | 40 | To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess. |
| Sin & Luxury | 2404 19 00 | Products containing tobacco or nicotine substitutes and intended for | 28 + Cess @89% | 40 | To be effective from a date to be notified based on discharging of entire loan and interest liability |

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|--------------|--|---|----|----|--|
| | | inhalation without combustion | | | on account of compensation cess. |
| Sin & Luxury | 2403 | Bidi | 28 | 18 | To be effective from a date to be notified based on discharging of entire loan and interest liability on account of compensation cess. |
| Sin & Luxury | 1404 90 10, 14049050 | Bidi wrapper leaves (tendu); Indian katha | 18 | 5 | Tendu leaves are a minor forest produce, just like, tobacco leaves, and these were already at 5%. |
| Sin & Luxury | 01012100, 010129, 9701, 9702, 9703, 9705, 9706 | Live horses; Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 ; Original engravings, prints and lithographs; Original sculptures and statuary, in any material; Collections and collectors pieces; Antiques(More than 100 years)etc. | 12 | 5 | |
| Sin & Luxury | 9302, 9614 | Revolvers and pistols, other than those of | 28 | 40 | |

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|--------------|------------------|---|-------------------------|----|--|
| | | heading 9303 or 9304; Smoking pipes (including pipe bowls) and cigar or cigar etc. | | | |
| Sin & Luxury | 8703 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702) etc. | 28 + Cesses @ 20% / 22% | 40 | |
| Sin & Luxury | 870340, 870360 | Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for etc. | 28 + Cess @ Nil | 40 | |
| Sin & Luxury | 870350, 870370 | Motor vehicles with both compression-ignition internal combustion piston engine [diesel-or semi diesel] and electric mot etc. | 28 + Cess @ 15% | 40 | |
| Sin & Luxury | 8711, 8802, 8903 | Motorcycles of engine capacity exceeding 350 cc; Aircraft for personal use.; Yacht and other vessels for pleasure or sp etc. | 28 + Cess @ 3% | 40 | |

| Sin & Luxury | 2202 91 00, 2202 99 | Other non-alcoholic beverages | 18 | 40 | The principle behind the recent rate rationalisation exercise is to keep similar goods at the same rate to avoid issues of misclassification and disputes. This has also been applied to 'other non-alcoholic beverages'. |
|-----------------|---------------------------------|---|-----------------|--------------|---|
| Sin & Luxury | 2202 10, 2202 99 90, 2202 | All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured; Caffeinated Beverage etc. | 28 + Cess @ 12% | 40 | These goods attracted compensation cess in addition to GST. Since it has been decided to end compensation cess levy, the tax has been increased to maintain the pre rate rationalization level of tax. |
| Services | | | | | |
| Industry | HSN | Type | Earlier Rate | New Rate | Remarks |
| Luxury | 9996 | Admission to casinos, race clubs, any place having casinos or race clubs, or sporting events like the IPL. | 28% with ITC | 40% with ITC | Admission to other sporting events including recognised sporting events where the ticket price is not more than Rs. 500 continues to be exempt, and if the ticket price is more than Rs. |

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|--------|-------------|---|--------------|--------------|--|
| | | | | | 500, it continues to be taxed at the standard rate of 18%. |
| Luxury | 9996 | Services by a race club for licensing of bookmakers in such club. | 28% with ITC | 40% with ITC | |
| Luxury | 9973 | Leasing or rental services, without operator, of goods which will attract (earlier 28%) 40% (now) GST | 28% with ITC | 40% with ITC | For example: Aircrafts, Yatch, Motor Vehicles (more than specific engine capacity or length), etc. as mentioned above. |
| Luxury | Any Chapter | Specified Actionable Claims (betting, casinos, gambling, horse racing, lottery, online money gaming) defined as goods (Corresponding changes in the lottery valuation rules are also being carried out) | 28% with ITC | 40% with ITC | |

Motor Vehicles Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|----------------|---|---|--------------|----------|--|
| Motor Vehicles | 4011, 8701, 8702, 8702 or 8703, 8703, 8704, 8706, 8707, | New pneumatic tyres, of rubber; Road tractors; Motor vehicles for the transport | 28 | 18 | Earlier, lithium-ion batteries attracted 18% GST and other batteries |

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|----------------|--|---|----------------|----|---|
| | 8708, 8714, 8903, 9401 20 00, 8407, 8408, 8409, 8413, 8507, 8511 | of ten or more persons; Petrol, Liquefied petroleum gases (LPG) or compressed natural gas(upto 1200cc); Diesel driven motor vehicles of engine capacity not exceeding 1500 cc; Three wheeled vehicles etc | | | attracted 28% GST. Now, all batteries will be uniformly taxed at 18%. |
| Motor Vehicles | 8703 | Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exc etc. | 28 + Cess @ 1% | 18 | |
| Motor Vehicles | 8703, 8711 | Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm.; Motorcycles (upto350cc); side cars etc. | 28 + Cess @ 3% | 18 | |
| Motor Vehicles | 8703 40, 8703 60 | Motor vehicles with both spark-ignition internal combustion reciprocating piston engine and electric | 28 + Cess @15% | 18 | |

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|-------------------|---|---|-------------------------------|----|--|
| | | motor as motors for etc. | | | |
| Motor Vehicles | 8703 50, 8703 70 | Motor vehicles with both compression- ignition internal combustion piston engine [diesel-or semi diesel] and electric mot etc. | 28 + Cess @17% | 18 | |
| Motor Vehicles | 8703 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702) etc. | 28 + Cesses @ 20% / 22% | 40 | |
| Motor Vehicles | 870340, 870360, 870350, 870370 | Motor vehicles with both spark-ignition internal combustion; Motor vehicles with both compression- ignition internal combustion piston engine | 28 + Cess @15% | 40 | |
| Motor Vehicles | 8711, 8802, 8903 | Motor cycles of engine capacity exceeding 350 cc; Aircraft for personal use.; Yacht and other vessels for pleasure or sports etc. | 28 + Cess @ 3% | 40 | |

Agriculture Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|-------------|--|---|--------------|----------|--|
| Agriculture | 8408, 8414 20 20, 8424, 8432, 8433, 8436, 8479, 8701, 8716 20 00, 8716 80, 29 or 380893, 3808, 28 or 38 | Fixed Speed Diesel Engines of power not exceeding 15HP; Other hand pumps; Nozzles for drip irrigation equipment ; Sprinklers; machinery for soil preparation or cultivation; Composting Machines; Tractors; Self- loading or self-unloading trailers for agricultural purposes; Hand propelled vehicles; Gibberellic acid; Bio- pesticides; Micronutrients etc. | 12 | 5 | The objective of the rate rationalisation is to maintain balance between users and producers. While providing relief for the farmers, it is important that the domestic manufacturing does not get adversely impacted. If agriculture machinery is fully exempted, the manufacturers/dealers of these goods would not be able to claim input tax credit on the GST paid on raw materials and will have to reverse the ITC paid on the inputs. This would increase their effective tax incidence and cost of production. This may in turn be passed on to farmers in the form of higher prices which in turn would make the measure counterproductive.; Why has small agricultural tractors not been fully exempted from GST? The objective is to provide relief to the farmers while not disincentivising domestic producers. Fully exempting small tractors would be counterproductive. |

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| | | | | | When the rate of tax on any goods is nil, the suppliers cannot claim Input Tax Credit (ITC) on the inputs used in manufacture of the goods and will have to reverse the same. This means that the producers have to absorb this cost which will eventually be passed to the buyers. |
| Agriculture | 2807, 2808, 2814, 4011, 4011 70 00, 4013 90 49, 8408 20 20, 8413 81 90, 8708, 8708 10 10, 8708 30 00, 8708 40 00, 8708 50 00, 8708 70 00, 8708 00, 8708 92 00, 8708 93 00, 8708 94 00, 8708 99 00, 8708 99 00 | Sulphuric acid; Nitric acid; Ammonia; Rear tractor tyres and rear tractor tyre tubes; Tyre for tractors; Tube for tractor tyres; Agricultural Diesel Engine; Hydraulic Pumps for Tractors; Bumpers and parts thereof for tractors; Fender, Hood, wrapper, etc. | 18 | 5 | |

Energy Industry

| Industry | HSN | Type | Earlier Rate | New Rate | Extracts from FAQs |
|---------------|------|---|------------------------------|----------|--|
| Non-Renewable | 2701 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal | 5 + Cess @ Rs. 400 per tonne | 18 | Coal attracted, prior to rate rationalization, 5% GST+ Compensation Cess of Rs |
| Non-Renewable | 2702 | Lignite, whether or not agglomerated, excluding jet | 5 + Cess @ Rs. 400 per tonne | 18 | |

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|---------------|--------------|---|------------------------------|----|--|
| Non-Renewable | 2703 | Peat (including peat litter), whether or not agglomerated | 5 + Cess @ Rs. 400 per tonne | 18 | 400/ton. The Council has recommended to end Compensation Cess and hence the rate has been merged with GST. There is no additional burden. |
| Renewable | 7321 or 8516 | Solar cookers | 12 | 5 | Why has the GST rate been reduced on renewable energy equipment /devices? Will this not lead to inverted duty structure? These goods already faced inverted duty structure. While reducing the GST rate to 5% will deepen inversion, mechanism for refund arising out of inverted duty structure is available. In addition, process reforms will ensure expedited refunds. The objective is to promote renewable energy goods. |
| Renewable | 8419 12 | Solar water heater and system | 12 | 5 | |
| Renewable | 84, 85 or 94 | Following renewable energy devices and parts for their manufacture:- (a) Bio-gas plant; (b) Solar power-based devices; (c) Solar power generator; (d) Wind mills, Wind Operated Electricity Generator (WOEG); (e) Waste to energy plants / devices; (f) Solar lantern / solar lamp; (g) Ocean waves/tidal waves energy devices/plants; (h) Photo voltaic cells, whether or not assembled in modules or made up into panels. | 12 | 5 | |
| Renewable | 87 | Fuel Cell Motor Vehicles including hydrogen vehicles based on fuel cell technology | 12 | 5 | |
| Renewable | 3818 | Silicon wafers | 12 | 5 | |
| Renewable | 3826 | Biodiesel (other than biodiesel supplied to Oil Marketing Companies for blending with High Speed Diesel) | 12 | 18 | |
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|-----------------|-------------|--|--------------|--------------|---|
| Non-Renewable | Any Chapter | <p>Goods specified in the List required in connection with :</p> <p>(1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or</p> <p>(2) Petroleum operations undertaken under specified contracts, or</p> <p>(3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or</p> <p>(4) Petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP), or</p> <p>(5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.</p> | 12 | 18 | |
| Nuclear | 8401 | Fuel elements (cartridges), non-irradiated, for nuclear reactors | 12 | 5 | |
| Non-Renewable | 3926 | Plastic beads | 12 | 5 | |
| SERVICES | | | | | |
| Non-Renewable | 9954 | Composite supply of works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production in offshore area | 12% with ITC | 18% with ITC | |
| Non – Renewable | 9983 | Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both; | 12% with ITC | 18% with ITC | Whether the works contract services relating to oil and gas exploration and production (E&P) in the offshore area |

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| | | | | | will be taxed at 18%? Yes, the works contract and associated services, in respect of offshore works contract relating to oil and gas exploration and production(E&P) in the offshore area will be taxed at 18% GST. |
| Non-Renewable | 9986 | Support services to exploration, mining or drilling of petroleum crude or natural gas or both. | 12% with ITC | 18% with ITC | |

Textile Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|----------|---|--|--------------|----------|--|
| Textile | 5401, 5402, 5403, 5404, 5405, 5406, 5508, 5509, 5510, 5511, 5601, 5602, 5603, 5604, 5605, 5606, 5607, 5609, 5701, 5702, 5703, 5704, 5705, 5802, 5803, 5804, 5805, 5807, 5808, 5809, 5810, 5811, 5901, 5902, 5903, 5904, 5905, 5906, 5907, 5908, 5909, 5910, 5911, 6501, 6505, | Sewing thread of manmade filaments, whether or not put up for retail sale; Synthetic or artificial filament yarns; Sewing threads ; Yarn of manmade staple fibres; Wadding of textile materials and articles thereof; Carpets and other textile floor | 12 | 5 | Why is refund of inverted duty structure on imitation zari made out of metallised plastic film restricted while there is no other restriction on refund on other textile products made from plastic or rubber? The decision to restrict ITC on the plastic/ polyester film in imitation |

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|---------|--|--|---|---|--|
| | 9404, 4107, 4112, 4113, 4114, 4115, 6701, 64, 4202 22 20, 4202 22 30, 4202 22,4202 29, 4202 31 10, 4202 31 90, 4202 32,4202 39, 6117, 6214 | coverings, knotted, whether or not made up; Gauze, other than narrow fabrics of heading 5806; Labels, badges and similar articles of textile materials etc. | | | zari was taken in the 52nd Council meeting. The focus of this GST rate rationalisation exercise has been to streamline GST rates. |
| Textile | 61, 62, 63 (other than 63053200, 63053300, 6309), 9404 | Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 2500 per piece; Other made up textile articles, sets of sale value not exceeding Rs. 2500 per piece; Cotton quilts of sale value not exceeding Rs. 2500 per piece etc. | 5 | 5 | Why has GST not been removed on raw cotton? Currently, cotton attracts GST on reverse charge basis. This means that agriculturists do not have to pay GST when they supply raw cotton. The reason for taxing cotton in GST is to avoid breakage in input credit chain and the GST paid on cotton is available as input tax credit for the textile industry. This will ultimately |

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| | | | | | benefit the consumers. |
| Textile | 5402, 5404, 5406, 5403, 5405, 5406, 5501, 5502, 5503, 5504, 5506, 5507, 1522 | All goods 5402, 5404, 5406, 5403, 5405, 5406; Synthetic or artificial filament tow; Synthetic or artificial staple fibre etc. | 18 | 5 | |
| Textile | 5505 | Waste of manmade fibres | Nil | Nil | |
| Textile | 61, 62, 63 [other than 6309], 9404, 9404 | Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 2500 per piece; etc. | 12 | 18 | |
| Textile | 64 | Footwear of sale value exceeding Rs.2500 per pair | 18 | 18 | |
| Textile | 9988 | Supply of job-work services in relation to Hides, skins and leather falling under Chapter 41 in the First Schedule to th etc. | 12% with ITC | 5% with ITC | |

Health Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|----------|---|---|--------------|----------|--|
| Health | 30 | Agalsidase Beta, Imiglucerase, Eptacog alfa activated recombinant coagulation factor VIIa | 5 | Nil | |
| Health | 30 | Onasemnogene abeparvovec, Asciminib, Mepolizumab, Pegylated Liposomal Irinotecan, Daratumumab, Daratumumab subcutaneous, etc. | 12 | Nil | |
| Health | 28, 30, 3001, 3002, 3003, 3004, 3005, 3006, 3822, 4015, 90 or any other Chapter, 90 or any other Chapter, 9004, 9018, 9019, 9020, 9022, 9804, 29061110, 29061110, 30, 3301, 3701, 7015 10, 9001, 9003 | Anaesthetics, Potassium Iodate, Steam, Iodine, Medical grade oxygen, Medicinal grade hydrogen peroxide; All Drugs and medicines; Glands and other organs for organo-therapeutic uses; Medicaments ; Wadding, gauze, bandages and similar articles; Pharmaceutical goods All diagnostic kits and reagents; | 12 | 5 | Spectacles and goggles for correcting vision now attract 5% GST (reduced from 12% and 18% respectively), while spectacles and other goggles other than for correcting vision continue to attract GST rate of 18%.; Spectacles and goggles for correcting vision now attract 5% |

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|--------|------------------------------|--|--------------|-------------|---|
| | | Surgical rubber gloves or medical examination rubber gloves; Blood glucose monitoring system etc | | | GST (reduced from 12% and 18% respectively), while spectacles and other goggles other than for correcting vision continue to attract GST rate of 18%. |
| Health | 9025, 9027, 1520 00 00 | Thermometers for medical, surgical, dental or veterinary usage; Instruments and apparatus Glycerol, crude etc. | 18 | 5 | |
| Health | 29061190, 29061190, 30, 3301 | Other than natural menthol; Following goods made from other than natural menthol, namely: Menthol and menthol crystals etc. | 12 | 18 | |
| Health | 9994, 9988 | Services by way of treatment or disposal of biomedical waste; Supply of job-work services in | 12% with ITC | 5% with ITC | |

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| | | relation goods falling under Chapter 30 in the First Schedule to the Customs Tariff Act, 1975 etc. | | | |
|--|--|--|--|--|--|

Stationery Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|------------|---|---|--------------|----------|---------|
| Stationery | 4016 | Erasers | 5 | Nil | |
| Stationery | 4905, 8214, 9608, 9609, 4820, 4802 | Maps and hydrographic or similar charts of all kinds, Pencil sharpeners; Pencils; Exercise book, graph book, & laboratory note book and notebooks; Uncoated paper and paperboard etc. | 12 | Nil | |
| Stationery | 7310 or 7326, 3406, 4817 30, 4016, 3406 | Mathematical boxes, geometry boxes and colour boxes; Candles, tapers and the like; Boxes, pouches, wallets and writing compediums; Rubber bands; Handcrafted candles etc. | 12 | 5 | |
| Stationery | 4802, 4804 | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic | 12 | 18 | |

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| | | purposes, and non-perforated punch cards etc. | | | |
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Paper & Wood Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|--------------|---|---|--------------|-------------|--|
| Paper & Wood | 4701, 4703, 4704, 4705, 4706, 4819 10, 4819 20, 4823, 48, 48, 44 or any Chapter, 4404, 4405, 4406, 4408, 4409, 4415, 4416, 4417, 4418, 4420, 4421, 4502 00 00, 4504, 4007 | Mechanical wood pulp; Chemical wood pulp, soda or sulphate, other than dissolving grades; Chemical wood pulp, sulphite, etc. | 12 | 5 | What is the reason for differential tax rates on wood pulp? Wood pulp is used for making paper and textiles. The paper chain and the textile chain operate separately. For textiles, the tax treatment is to maintain parity with other textile goods. |
| Paper & Wood | 4702, 4805, 4806 20 00, 4806 40 10, 4807, 4808, 4810 | Chemical wood pulp, dissolving grades; Other uncoated paper and paperboard, in rolls or sheets, not further worked or pr etc. | 12 | 18 | What is the reason for differential tax rates on wood pulp? 'Wood pulp is used for making paper and textiles. The paper chain and the textile chain operate separately. For textiles, the tax treatment is to maintain parity with other textile goods. |
| Paper & Wood | 9988 | Supply of job work services or any | 12% with ITC | 5% with ITC | |

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| | | treatment or process in relation to printing of all goods falling under Chapter 48 or etc. | | | |
|--|--|--|--|--|--|

Defense Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|----------|---|--|---------------------|----------|-----------|
| Defence | 8525 60, 8710 | Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc; Tanks and other armoured fighting vehicles etc. | 12 | 5 | |
| Defence | 8806 | Unmanned aircrafts | 28 / 18 + Cess @ 3% | 5 | |
| Defence | 88, 8536, 88, 8536, Any chapter, 84, 85, 84, 85, 87, 90,93, 88, 89, 89, 8807, 8506, 8525, 9019, 9020, 89, 93, 93, 88, Any chapter | Flight Motion Simulator and its parts; Target Motion Simulator and its parts; Parts, sub-assemblies of HACFS; Low noise amplifier; Parts and sub-assemblies of IADWS; Military transport aircraft; Deep Submergence Rescue Vessel; Ejection Seats for fighter aircrafts; High performance batteries etc. | 18 | Nil | Only IGST |

Construction Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|--------------|-----------|--|--------------|--------------|---------|
| Construction | 68 | Sand lime bricks or Stone inlay work | 12 | 5 | |
| Construction | 2523 | Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, etc. | 28 | 18 | |
| Construction | 9954 | Composite supply of works contract involving predominantly earth work provided to government etc. | 12% with ITC | 18% with ITC | |
| Construction | 9954 | Composite supply of works contract provided by a sub-contractor to the main contractor providing services at Sl. No. 3 above to Government | 12% with ITC | 18% with ITC | |
| Construction | 9988 | Supply of job work in relation to bricks which attract GST at the rate of 5% | 12% with ITC | 5% with ITC | |

Transportation Industry

| Industry | HSN | Type | Earlier Rate | New Rate | Extracts from FAQs |
|----------------|------|---|-------------------------------|-------------------------------|--------------------|
| Transportation | 9964 | Supply of Air transport of passengers in other than economy class | 12% with ITC | 18% with ITC | |
| Transportation | 9964 | Supply of Passenger transport by any motor vehicle where fuel cost is included (in the same line of business) | 5% with ITC | 5% with ITC | |
| Transportation | 9964 | Supply of Passenger transport by any motor vehicle where fuel cost is included (NOT in the same line of business) | 12% with ITC | 18% with ITC | |
| Transportation | 9966 | Supply of Renting of any motor vehicle (with operator) of any motor vehicle designed to carry passengers where the cost of fuel is included in consideration (in the same line of business) | 5% with ITC of input services | 5% with ITC of input services | |
| Transportation | 9966 | Supply of Renting of any motor vehicle (with operator) of any motor vehicle designed to carry passengers where the cost of fuel is | 12% with ITC | 18% with ITC | |

| | | | | | |
|----------------|------|---|--|--|--|
| | | included in consideration (NOT in the same line of business) | | | |
| Transportation | 9965 | Supply of transportation of natural gas, petroleum crude, motor spirit, high speed diesel or ATF through pipeline | 5% without ITC or 12% with ITC | 5% without ITC or 18% with ITC | |
| Transportation | 9965 | Supply of transport of goods in containers by rail by any person other than Indian Railways | 12% with ITC | 5% w/o ITC or 18% with ITC | |
| Transportation | 9965 | Supply of Transport of goods by GTA | 5% without ITC (RCM/FCM) or 12% with ITC | 5% without ITC (RCM/FCM) or 18% with ITC | Why not fully exempt GTA services from GST considering the importance of this sector? When a service is exempt the service provider cannot claim ITC. This adds to their cost and makes the service costlier. Moreover, specific exemptions have already been provided where required such as transport of essential items (B2C) like agricultural produce, milk, etc. |

| | | | | | |
|----------------|------|---|---|--|--|
| Transportation | 9966 | Supply of Renting of goods carriage (with operator) where fuel cost is included in consideration | 12% with ITC | 5% with ITC of input services (in the same line of business) or 18% with ITC | |
| Transportation | 9965 | Supply of Multimodal transport of goods within India | 12% with ITC | 5%, where no leg of transport is through air, with restricted ITC (i.e. 5% of input services of goods transportation) or 18% with ITC | |
| Local Delivery | 9968 | Local delivery services (This service is currently taxed at the rate of 18% with ITC as this is covered under SAC 996813 – under the Group Postal and Courier Services) | 18% with ITC | 18% with ITC (no change) | |
| Local Delivery | 9968 | Supply of local delivery services through Electronic Commerce Operator (ECO) | Not currently notified under section 9(5) of the CGST Act | Same to be notified under section 9(5) in cases where the person supplying such services through electronic commerce operator is not liable for registration under GST. The applicable rate on such services to be 18%. | Local delivery services provided by and through ECO to be excluded from the scope of GTA services. |

Job Work Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|----------|-----------|---|--------------|--------------|---------|
| Job Work | 9988 | Supply of services by way of job work in relation to umbrella | 12% with ITC | 5% with ITC | |
| Job Work | 9988 | Supply of job-work not elsewhere covered (residual entry) | 12% with ITC | 18% with ITC | |

Hospitality & Wellness Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|------------------------|-----------|--|--------------|----------------|---|
| Hospitality & Wellness | 9963 | Supply of “hotel accommodation” having value of supply of a unit of accommodation less than or equal to seven thousand five hundred rupees per unit per day or equivalent etc. | 12% with ITC | 5% without ITC | |
| Hospitality & Wellness | 9997 | Beauty and physical well-being services falling under group 99972 etc. | 18% with ITC | 5% without ITC | Beauty and physical well-being services including services of health clubs, salons, barbers, fitness centers, yoga, etc. will attract GST rate of 5% without ITC. |

Insurance Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|-----------|------------|--|--------------|-------------|---------|
| Insurance | 9971 | Supply of Service of third-party insurance of “goods carriage” | 12% with ITC | 5% with ITC | |
| Insurance | 9971, 9971 | All individual health insurance, along with reinsurance thereof; All individual life insurance, along with reinsurance thereof | 18% with ITC | Exemption | |

Handicrafts & Lifestyle Industry

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|-------------------------|---|--|--------------|----------|---------|
| Handicrafts & Lifestyle | 44, 68, 83, 6802, 6913, 9601, 4416, 4421 99 90, 4420, 4503 90 90, 4504 90, 6802, 68159990, 7009 92 00, 7018 90 10, 7020 00 90, 7326 90 99, 7419 80, 7616 99 90, 8306, 940510, 9602, 9701, 9703, 4802, 3605 00 10, 7319, 9405, 7020, 8306, 4414, 9403, | Idols of wood, stone; Statues, statuettes; Statues and other ornamental articles; Worked ivory, bone; Carved wood products; Art ware of cork; Stone art ware; Ornamental framed mirrors; Glass statues; Art ware of iron; Aluminium art ware; Bells, gongs, ornaments of base metal; Worked vegetable/mineral carving, wax, stearin, gums, | 12 | 5 | |

| | | | | | |
|----------------------------|--|---|----|-----|-----------|
| | 940150, 9403 80, 2515 12 10, 2516, 4419, 6911, 6912, 7321, 7323, 7418, 7419 80 30, 7615, 6909, 7310, 7323, 7612, or7615, 691200 10, 6912 0020, 6913 90 00 | resins, modelling pastes; Handcrafted lamps; Sewing needles; Furniture of bamboo, rattan, cane; Tableware and Kitchenware; Pots, jars and ceramic conveyance etc. | | | |
| Handicrafts & Lifestyle | Any chapter | Works of art and antiques | 18 | Nil | Only IGST |
| Handicrafts & Lifestyle | 33074100 | Odoriferous preparations by burning (excl. agarbattis, dhoop, etc.) | 12 | 18 | |

Others

| Industry | HSN Codes | Type of Goods | Earlier Rate | New Rate | Remarks |
|----------|---|--|--------------|----------|---|
| Others | 8415, 8422, 8528, 9804 | Air- conditioning machines; Dish washing machines; Television sets; All dutiable articles intended for personal use etc. | 28 | 18 | |
| Others | 3926, 4014, 9619 00 30, 9619 0040, or 9619 00 90, 9503, 33061010, 9615, 8712, | Feeding bottles; Nipples of feeding bottles; All goods- napkins and napkin | 12 | 5 | Why has GST not been reduced on mouthwash which is also commonly consumed |

| | | | | | |
|--------|--|--|----|-----|--|
| | 8714, 4203, 9506, 4503, 9503, 9504, 9601, 6601, 6603, 8452, 9507, 3705, 3706, 6602, 7317, 8420, 9404, 9607 | liners for babies, clinical diapers; Dolls; Tooth powder; Combs, hair-slides; Bicycles; Sports Gloves; Sports goods; Toys; Playing cards, chess board, carom board; Umbrellas etc. | | | across households like dental floss? GST Council recommended to reduce the GST rate to 5% on tooth paste, tooth brush and dental floss which are in the nature of basic dental hygiene goods. |
| Others | 96032100, 3306, 3304, 3305, 3307, 3401 | Tooth brushes including dental-plate brushes; Dental floss, toothpaste; Talcum powder, Face powder; Hair oil, shampoo; S etc. | 18 | 5 | What is the new GST rate on toilet soap bar? Why has a distinction been kept between liquid soap and soap in bars? The new GST rate on toilet soap bar is 5%. This is intended to lower the monthly expenditure for the lower middle class and the poorer sections of society. |
| Others | 71, 49 | Natural Cut and Polished Diamonds up to 25 cents (1/4 carats) imported under | 18 | Nil | Only IGST; |

| | | | | | |
|--------|------------|--|--------------|-------------|--|
| | | Diamond Imprest Authorization Scheme; Technical documentation in respect of goods exempted under notification No. 19/2019- Customs dated 06.07.2019. etc. | | | |
| Others | 9996, 9994 | Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less Services by way of treatment of effluents by a Common Effluent Treatment Plant etc. | 12% with ITC | 5% with ITC | |

III. Discontinuance of Compensation Cess

Compensation Cess Discontinuation:

Compensation Cess will be discontinued on all goods except tobacco and tobacco-related products from **September 22, 2025**.

Items Continuing to Attract Compensation Cess:

- Cigarettes
- Gutkha
- Pan Masala
- Chewing tobacco (zarda, unmanufactured tobacco)
- Beedi

Compensation Cess on these items will remain until government loans taken during the pandemic to compensate states for revenue shortfall are fully repaid.

Items Where Compensation Cess Will Discontinue:

Compensation Cess will be removed for the following goods and others from the effective date:

- Automobiles (including cars over certain engine capacity and dimension)
- Aerated drinks, soft drinks & Caffeinated & Carbonated Beverages
- Coal and Lignite
- Yacht, Other Vessel for pleasure and Sports
- Luxury and sin goods other than tobacco products

Revised GST Rates:

For goods where Compensation Cess is discontinued, only the revised GST rates (5% or 18% or 40%) will apply from September 22, 2025.

Treatment of Balance in Compensation Cess ECL:

Currently, no provision exists in the law on how the unused balance of Compensation Cess in the Electronic Credit Ledger (ECL) for items discontinuing cess will be treated. Further clarification or legislative amendments are awaited.

IV. Omission of Section 13(8)(b) of IGST Act: Impact on Indian and Foreign Intermediaries

The 56th GST Council proposed the omission of Section 13(8)(b), so the place of supply for intermediary services will now be the location of the service recipient. This amendment aligns the law with the destination principle of GST.

Impact on Indian Intermediaries

- Indian intermediaries supplying services to foreign clients will now have the place of supply deemed as outside India (location of recipient).

- These intermediary services will be classified as export of services for GST purposes.
- Exports are zero-rated, so Indian intermediaries will not pay GST on such supplies.
- They will be eligible to claim input tax credit (ITC) and refunds on GST paid on inputs / input services / capital goods (if any) used to supply these services.
- This change improves competitiveness for Indian service providers as intermediaries in global markets and provides much-needed tax relief.

Impact on Foreign Intermediaries

- Foreign intermediaries providing services to Indian recipients were earlier not subject to GST because the place of supply was their own foreign location.
- Post-omission, the place of supply will be India (location of the recipient).
- Such services will be classified as "import of services" and attract GST under reverse charge mechanism payable by Indian recipients.
- Indian recipients will pay GST but can claim input tax credit or refunds (in case of zero rated supplies), ensuring tax neutrality.
- This means foreign intermediaries' services to India will be taxable but fully creditable/refundable within the Indian GST system.

Effective Date

- The amendment proposal was accepted in the 56th GST Council meeting.
- The proposed amendment required amendment in law and hence would require Parliament's approval followed by President assent and subsequent notification for effective date of implementation.

Comparative Analysis of the proposed Recommendation

| ASPECT | INDIAN INTERMEDIARIES | FOREIGN INTERMEDIARIES |
|--------------------|---|--|
| Place of Supply | Recipient location (foreign) | Recipient location (India) |
| GST Treatment | Zero-rated export service | Taxable import of service; reverse charge applies |
| Tax Credit | Eligible for input tax credit and refunds | Indian recipient eligible for credit/refund |
| Competitive Impact | Positive, improves export competitiveness | No tax burden on foreign intermediary, Indian recipient handles GST credit |

V. Refunds

A. Provisional Refunds for Zero-Rated Supplies under LUT

Purpose: Align Rule 91(2) of the CGST Rules, 2017 with Section 54(6) of the CGST Act to allow provisional refunds for zero-rated supplies (exports and supplies to SEZ developers/units).

Mechanism:

- Provisional refund of 90% of the claimed amount to be sanctioned by the proper officer.
- Risk-based system evaluation will be used for sanction.
- In exceptional cases, officers may bypass provisional sanction (with written reasons) and conduct detailed scrutiny.
- A notification will prescribe categories of taxpayers ineligible for provisional refunds.

Effective Date: Operational from **1 November 2025**.

B. Provisional Refunds for Inverted Duty Structure (IDS)

Purpose: Extend the benefit of provisional refunds (90% of claimed amount) to IDS cases, enabling quicker liquidity for taxpayers.

Background:

- Currently, provisional refunds are allowed only for zero-rated supplies under Section 54(6).
- IDS refund cases are excluded, leading to delays in disbursement.

Proposal: Amend Section 54(6) of the CGST Act to include IDS refund claims under provisional refund provisions.

Government Decision (Interim): Pending legislative amendment, CBIC has been directed to issue instructions for granting provisional refunds (90%) in IDS cases as a stop-gap measure.

Mechanism: Risk-based sanction, similar to zero-rated supply refunds.

Effective Date: Applicable from 1 November 2025.

C. Refund of IGST Paid on Low-Value Export Consignments

Issue: Section 54(14) currently restricts refund claims below ₹1,000, impacting small exporters (e.g., courier or postal shipments). This creates cash flow challenges and reduces global competitiveness.

Recommendation:

- Remove the ₹1,000 threshold limit in Section 54(14).
- Allow refund claims for all export consignments, regardless of value.
- Facilitate ease of doing business, improve cash flows, and support MSMEs and small exporters engaged in cross-border trade.

Effective Date: Accepted in the 56th GST Council meeting. Will be effective post Parliament approval, Presidential assent, and notification.

VI. Registration

A. Optional Simplified GST Registration Scheme for Small and Low-Risk Businesses

To ease compliance for genuine and low-risk taxpayers, the Council has proposed a new optional registration mechanism:

- **Automated Grant of Registration:** Registration will be provided on an automated basis, reducing manual intervention.

- **Timeline:** GST registration to be granted within 3 working days from the date of submission of the application.
- **Eligibility Criteria:**
 - Applicable to low-risk applicants.
 - Businesses whose self-assessed output tax liability on supplies to registered persons does not exceed ₹2.5 lakh per month (inclusive of CGST, SGST/UTGST, and IGST).
- **Flexibility:** Taxpayers will have the option to voluntarily opt in or withdraw from this scheme, depending on their business needs.
- **Effective Date:** The scheme will come into force from 1st November 2025.

B. In-Principle Approval for Simplified Registration for Small Suppliers through E-Commerce Operators

- **Current Challenge:** Under existing rules, small suppliers are required to maintain a principal place of business in every State where they operate. This has been a major compliance burden, particularly for micro and small sellers on e-commerce platforms.
- **Council's Approval:** The GST Council has given in-principle approval to a simplified registration mechanism to ease this requirement.
- **Proposed Mechanism:** Small suppliers supplying via ECOs will be able to operate under a centralized and simplified registration model, without needing multiple state-wise registrations.
- **Next Steps:** Detailed modalities and operational guidelines will be presented before the Council in upcoming sessions.

VII. Post Sale Discounts & Supply by Dealer to Manufacturers

A. Law Changes in Section 15(3) and Section 34

Background of the Issue

- Under the existing provisions of the CGST Act, post-sale discounts face challenges due to stringent conditions under Section 15(3)(b)(i).
- For a discount to be deducted from the value of supply for GST purposes, it must currently:
 - Be established through a pre-supply agreement, and
 - Be specifically linked to invoices.
- In practice, discounts are often given after the supply is completed without pre-agreed invoice-level conditions, leading to ambiguity and disputes.
- Section 15(3)(b)(ii) also requires the recipient to reverse ITC attributable to the discount. Ensuring compliance has been administratively complex, with mechanisms such as Circular No. 212/6/2024-GST, which placed burdens on both suppliers and recipients to prove ITC reversal.

Proposed Changes as Recommended by GST Council

The Council has proposed the following amendments:

- **Omission of Section 15(3)(b)(i):** Removes the need for pre-supply agreement and explicit invoice linking for granting post-sale discounts.

- **Amendment of Section 15(3)(b):** Discounts must be granted through a credit note issued under Section 34, ensuring formalization, transparency, and clear audit trails.
- **Amendment of Section 34:** Explicit reference to Section 15(3)(b) to confirm that when a credit note reduces the value of supply, the recipient must reverse the proportional ITC.
- **Rescission of Circular No. 212/6/2024-GST:** Compliance burdens linked to ITC reversal under the circular will be removed once the amendments are notified.

Effective Date

- The amendment proposal was accepted in the 56th GST Council meeting.
- Since these changes require amendment in law, they will take effect only after Parliamentary approval, Presidential assent, and subsequent notification.

B. Issuance of Circulars on Issue of Post-Sale Discount & Additional Consideration

The GST Council noted that there are numerous SCNs, orders, and disputes relating to discounts provided via commercial credit notes. The GST department has frequently:

- Enforced reversal of ITC, or
- Demanded that the dealer pay tax on the discount treated as additional consideration.

To address these recurring disputes, the Board will issue circulars on the following three issues:

- Non-reversal of ITC** on account of post-sale discount through financial/commercial credit notes.
- Treatment of discounts from manufacturers to dealers** as additional consideration in the transaction between dealer and end-customer.
- Treatment of discounts as consideration** for promotional activities or other services performed by the dealer.

VIII. GSTAT

Announcement of Dates of functioning of GSTAT- Finally, the GSTAT is setting in motion.

- GSTAT appeals filing and acceptance procedure to start before September 2025.
- For appeals which are with backlog the last date of filing appeal for such cases is proposed to be 30.6.2026. This is in relation to those appeal cases for which the order is passed by 1st Appellate Authority or Revisional Authority and appeal filing period as per CGST provisions u/s 112 has already elapsed but where the appeal could not be filed in absence of functional GSTAT.
- GSTAT to commence hearings before December 2025.
- GSTAT principal bench would also be the appellant authority for the (Advance Rulings) substituting the National Appellate authority for Advance Rulings.

IX. Anti-Profiteering

Legal Framework

Parliament, while introducing GST, inserted a consumer-protection mechanism through Section 171 of the CGST Act, 2017.

The principle under Section 171 is:

- If the government reduces the GST rate on goods or services, or
- If the benefit of Input Tax Credit (ITC) is extended,

- Then such benefit must be passed on to the recipient by way of a commensurate reduction in price.

Statutory Basis

- **Section 171(1):** Mandates passing on of GST rate reductions or ITC benefits to recipients through price reduction.
- **Section 171(2):** Authorizes constitution of an authority to monitor compliance.

Sunset Clause on Anti-Profiteering

A **sunset clause effective from 1 April 2025** prevents new complaints under anti-profiteering provisions. However, all **pending cases** will continue to be examined until their resolution.

Has Anti-Profiteering Been Brought Back?

No. Anti-profiteering provisions have not been reinstated. Going forward, industries are expected to determine prices based on demand and supply factors.

The government's past experience indicates that industry had generally passed on benefits of GST rate reductions. As a result, the Council has placed greater reliance on self-regulation rather than enforcement.

X. Challenges due to “GenZ” GST Reform

The implementation of the “GenZ” GST reform and rate rationalisation measures has given rise to multiple operational and legal challenges for businesses. Key issues identified include:

1. Inverted Duty Structure (IDS) and Refunds

The incidence of inverted duty structure cases has increased, leading to higher refund claims. Refunds continue to be restricted to inputs only, with no benefit available for input services or capital goods, thereby causing working capital blockages.

2. Shift from Taxable to Exempt Categories

Reclassification of goods and services from taxable to exempt categories disrupts the ITC chain. As a result, businesses are unable to pass on the complete benefit of reduced GST rates to customers, since ITC that was previously creditable now becomes a cost.

3. Export Refund Complications

Reduction in GST rates on goods has limited automatic refund availability for exports. This is expected to increase refund claims under the LUT route, which may complicate the calculation of refunds under the IDS mechanism.

4. Contradictions on Refund Eligibility

Rate reductions cause accumulation of ITC under IDS, but Circular No. 135/05/2020 dated 31.03.2020 disallows refunds in such cases. This contradicts the High Court's decision in M/s BMG Informatics Pvt. Ltd. vs UOI (2021-TIOL-1831-HC-Gaw-GST), resulting in both capital blockage and litigation.

5. Market and Trade Disruptions

With effect from 22 September 2025, demand has slowed, movement of goods in transit has stalled, and fresh orders remain on hold. In such cases, goods may need to be supplied on an approval basis, with invoices raised only upon realization of sale proceeds.

6. **Supplies without ITC Benefit**

Certain categories (e.g., hotels with tariff below ₹7,500, wellness services such as yoga and spa) continue to be taxed without ITC. This increases cost of supply and undermines the principle of GST as a value-added tax.

7. **Accumulation of Compensation Cess – Automobile Sector**

The automobile industry is facing accumulation of compensation cess. If refund or set-off is not allowed, the additional cost will be passed on to consumers in the short to medium term and may trigger sector-wide litigation.

XI. Time of Supply and Change in Rate Scenarios

Section 14 of the CGST Act governs the determination of tax liability when there is a change in GST rates. The provision requires comparison of three critical dates: date of supply, date of invoice, and date of payment.

1. Supply Before Rate Change

- Invoice and payment after rate change → New rate applies.
- Invoice before, payment after rate change → Old rate applies.
- Payment before, invoice after rate change → Old rate applies.

2. Supply After Rate Change

- Invoice and payment before rate change → Old rate applies.
- Invoice before, payment after rate change → New rate applies.
- Payment before, invoice after rate change → New rate applies.

Note:

Payment date shall be considered as the date of credit in the bank account or date of entry in books of account, whichever is earlier. A margin of at least four days from the date of rate change is permitted for this determination.

Practical Guidance for Businesses

Billing Controls: Freeze billing windows in the run-up to rate changes and ensure Section 14 logic is built into ERP systems.

Advances: Track advances received for supplies spanning rate cuts and adjust old-rate advances against new-rate liability (using Section 34 credit notes or refunds, as applicable).

Internal Communication: Circulate clear rate-change scenarios to finance, sales, and billing teams.



Review, Revision, and Appeal Process for Orders by Common Adjudicating Authorities (CAA)

In a recent circular (No. 250/07/2025-GST dated 24th June 2025), the GST authorities clarified the procedures for review, revision, and appeals concerning Orders-in-Original passed by Common Adjudicating Authorities (CAA) in relation to show cause notices issued by the Directorate General of GST Intelligence (DGGI).

The highlights of the above-mentioned circular entails:

Review:

The Principal Commissioner or Commissioner under whom the CAA (Additional/Joint Commissioner) is posted will be the reviewing authority for such OIOs, as per Section 107 of the CGST Act, 2017.

Revision:

The same authorities (Principal Commissioner/Commissioner) will also act as the revisional authority for these OIOs, following Section 108 of the CGST Act, 2017.

Appeal Process:

Appeals against OIOs passed by the CAA will lie before the Commissioner (Appeals) within the territorial jurisdiction of the relevant Principal Commissioner or Commissioner.

Department's Representation:

The department will be represented by the Principal Commissioner or Commissioner in appeal proceedings, with the authority to designate officers for filing appeals.

Consultation with DGGI:

The reviewing or revisional authority may seek comments from the concerned DGGI formation before deciding on an OIO.

This update aims to streamline the procedural approach for addressing issues related to adjudication by CAAs and ensure uniformity across jurisdictions.

Guidelines for Mandatory Virtual Personal Hearings in Delhi

The Department of Trade and Taxes, Government of NCT of Delhi vide Circular No. F3(640)/GST/P&R/2025 348-55 dated 13-06-2025, has mandated that all personal hearings under the Delhi GST Act, 2017 be conducted exclusively through virtual mode. This move aims to enhance transparency, efficiency, and ease of compliance in GST proceedings.

The highlights of the above-mentioned circular entails:

- 1. Virtual Mode Compulsory:** All personal hearings will now be held via video conferencing. Physical appearance is no longer required.
- 2. Pre-Hearing Process:**
 - a. Taxpayers will receive the hearing link and support contact via email.
 - b. Authorized representatives must submit their authorization letter, photo ID, and contact details in advance.
- 3. Hearing Protocols:**
 - a. Hearings must be attended using proper attire and decorum.
 - b. Proceedings will be recorded, signed by the Authority, and shared via email.
- 4. Document Submission:**
 - a. Additional documents can be emailed before the hearing.
 - b. Physical documents (if needed) must be submitted with proper attestation.
- 5. Exceptions:** In rare cases, in-person hearings may be allowed with approval and recorded justification.

No DIN Required for GST Portal Communications

Circular No. 249/06/2025-GST, dated 9th June 2025, clarifies that the Document Identification Number (DIN) is not required on communications issued through the GST common portal if they already bear a verifiable Reference Number (RFN).

Earlier, the CBIC had mandated quoting DIN on all official communications to ensure transparency and traceability. However, communications such as Show Cause Notices and Orders generated through the GST portal already carry an RFN that can be verified online at <https://services.gst.gov.in/services/verifyRfn>.

To avoid duplication, it has now been clarified that DIN need not be quoted on such portal-generated documents, and these will continue to be treated as valid and legally compliant under the CGST Act. This clarification modifies earlier instructions issued via Circulars No. 122/41/2019-GST and 128/47/2019-GST and aims to streamline communication while reducing redundancy, without compromising transparency in tax administration.

Compiled by CA Shreyansh Jain

Judicial Pronouncements

Reliance Formulation Private Limited vs Assistant Commissioner of State Tax [R/Special Civil Application No. 5453 of 2025 Order dated June 27, 2025] – HIGH COURT OF GUJARAT

Issue:

Whether recovery of interest under Section 50(1) of the GST Act can be initiated based on an advisory without issuance of a notice under Rule 142B?

Facts:

The M/s Reliance Formulation Private Limited (herein after called "the Petitioner"), is a private limited company specialised in formulation of psychotropic range of Ayurvedic and herbal products as well as variety of antibiotics, enzymes and vitamins and duly registered under CGST Act, 2017 and had been filing returns under Section 39 of the GST Act since July 1, 2017.

The Petitioner received an advisory dated December 18, 2024, covering multiple financial years, directing payment of interest under Section 50(1) of the CGST Act for delayed payment of self-assessed tax and the advisory also provides that in case of non-payment of interest under Section 50(1), recovery under Section 79 of the CGST Act could be initiated.

Being aggrieved by such advisory, the petitioner filed the impugned petition.

Submissions of the parties

It was submitted by Petitioner that there was no provision for issuance of such an advisory under Section 50(1) of the GST Act, 2017 and without considering the submissions of the petitioner and without giving an opportunity of hearing no recovery proceedings could have been contemplated by the Revenue. It was also submitted that initiation of recovery under Section 79 without following due process was impermissible.

The Respondent submitted that the advisory merely intimated the Petitioner of its outstanding liability and actual recovery would only follow due procedure under Rule 142B, including issuance of Form GST DRC 01D, which is treated as notice of recovery under the law.

Analysis:

It was observed by the Court that as per Section 50(1) of the GST Act, interest is payable on delayed payment of self-assessed tax, and such interest must be calculated in accordance with Rule 88B of the GST Rules.

Further, it is also noted by Hon'ble Court that under Section 75(12) of the GST Act, interest payable on self-assessed tax can be recovered under Section 79 notwithstanding anything in Sections 73 or 74 of the CGST Act, 2017.

Further, Rule 142B, inserted with effect from August 4, 2023 which mandates issuance of an intimation in Form GST DRC-01D for recovery under Section 79.

In view of above referred provisions, it was held by Court that recovery action under Section 79 cannot be initiated unless intimation as referred in Rule 142B is issued, and the Petitioner is also given an opportunity to respond. Further, that the advisory merely references Section 79 to alert the Petitioner of potential recovery, but no recovery can be enforced unless Form GST DRC-01D is served.

In view of the above, it was held by Court that no interference is required to be made at the stage of issuance of advisory by the Revenue as the same is subject to further proceedings as contemplated in Rule 142B of the GST Rules read with Section 79 of the GST Act, 2017.

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- The Court's decision affirms that recovery of interest on self-assessed tax under Section 50(1) is not automatic and must follow a defined procedure.
- The Court's ruling is consistent with the current legal framework post-amendment, emphasizing that taxpayer is safeguarded before coercive recovery actions are undertaken. Rule 142B ensures notice and opportunity to be heard before recovery under Section 79.

Compiled by CA Divya Gupta

M/s. ASP Traders Vs State of Uttar Pradesh. (CIVIL APPEAL NO. 9764 OF 2025) dated 24-07-2025 – SUPREME COURT

Issue:

Whether the proper officer is required to pass a reasoned final order under Section 129(3) of the CGST Act, 2017 even after payment of tax and penalty within the stipulated time under the notice or whether the deeming fiction under section 129(5) dispenses with such requirement?

Facts:

The M/s ASP Traders (herein after called as "the Petitioner"), a registered dealer in Red Arecanut from Karnataka under CGST Act, 2017.

The petitioner transporting 17,850 kg of dry Arecanut to M/s. Diamond Trading Company, Delhi and during transit, 7 bags were missing, and the vehicle was detained by the Mobile Squad. Accordingly, notices and detention orders were issued under Section 129 of the CGST Act, including a show cause notice under Section 129(3) of the CGST Act, 2017.

The Petitioner filed a detailed reply denying allegations but paid Rs. 7,20,440/- towards IGST to secure release of goods, however no final order under Section 129(3) was passed thereafter and even after through representations. Therefore, the Petitioner ultimately approached the High Court by filing writ petition under Article 226.

The Allahabad High Court dismissed the petition holding that proceedings under Section 129(3) stood concluded under Section 129(5) upon payment, hence no order was required. Being aggrieved by the said order, the Petitioner filed Special Writ petition before Supreme Court.

Submissions of the parties

It was submitted by Petitioner that:

- It is a settled position in law that every show cause notice must culminate into a reasoned final order as such order is essential to enable the person affected to avail all statutory remedies.
- The payment of penalty via DRC-03 cannot be treated as voluntarily as no show cause notice along with Form GST DRC-01 was ever issued

by the Revenue requiring the Petitioner to make such a deposit. Thus, the Revenue failed to follow the mandatory procedure prescribed under Rule 142 of the CGST Rules, 2017.

- The Hon'ble High Court, in its order erroneously recorded that the penalty was deposited voluntarily. Further, even if it is assumed that the penalty was paid voluntarily to secure release of the goods, Revenue was still under a statutory obligation to pass an order in Form GST MOV-09, in accordance with Section 129(3) of the CGST Act, 2017, and as clarified in Circular No.41/15/2018-GST dated 13.04.2018 issued by the CBIC, GST Policy Wing.

It is also contended by Petitioner that section 129(3) of the CGST Act, 2017 specifies that the proper officer is required to issue notice specifying tax and penalty payable and thereafter pass an order and this obligation to pass an order is independent of whether any payment has been made by the taxpayer or not. Further, Section 129(5) merely states that the proceedings shall be deemed concluded upon payment of penalty, and does not dispense with the requirement of adjudication, once a notice under section 129(3) has been issued.

In response of contentions placed by the Petitioner, it was submitted by Revenue that in light of Section 129(5) of the CGST Act, 2017 upon payment of tax and penalty, proceedings stood concluded, and no further order was necessary. It was further submitted that the petitioner had voluntarily deposited the amount and orally requested withdrawal of reply, hence further adjudication was not required.

Analysis:

It was noted by court that the Petitioner paid tax and penalty under protest to release goods, but no final order was passed despite filing objections.

In light of Section 129(3), 129(5) of the CGST Act, 2017 and Circular No. 41/15/2018-GST, it was held by Court that

- The Circular No. 41/15/2018-GST, mandates that upon payment under Section 129(1), the proper officer must issue the release order in

Form GST MOV-05 and also pass a formal order of demand in Form GST MOV-09, uploading a summary in Form GST DRC-07 to enable statutory appeals.

- While Section 129(5) of the CGST Act, 2017 deems proceedings concluded upon payment, this does not waive or extinguish the taxpayer's right to a reasoned order or the statutory right of appeal under Section 107 of the CGST Act.
- It was further held by Court that the words **"shall issue a notice...and thereafter pass an order"** in Section 129(3) impose a mandatory duty on the officer to pass a reasoned order regardless of payment, especially where objections exist.

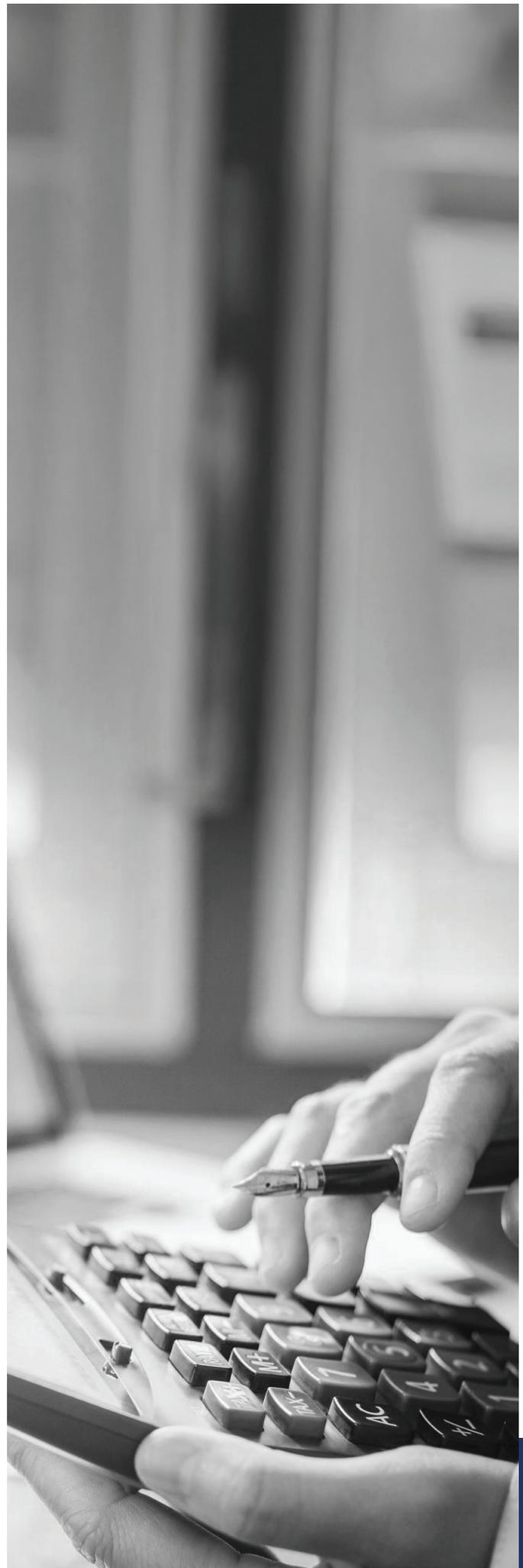
Further, the Hon'ble Court rejected the argument of Revenue wherein they stated that payment under protest equates to waiver of the right to adjudication or appeal and directed that, the proper officer is duty-bound to pass a speaking order under Section 129(3) in Form GST MOV-09 and upload it, to preserve procedural safeguards.

It was further Ruled by Court that non-passing of such order violates principles of natural justice and Article 265 of the Constitution which requires tax or penalty to be levied only by authority of law.

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- This decision aligns with principles of natural justice and constitutional mandates under Article 265 requiring lawful levy and adjudication.
- This ruling also establishes that mere payment of tax or penalty does not extinguish the right to appeal and that final orders are indispensable to preserve such rights.

Compiled by CA Divya Gupta



Expert's Insight



Reverse Charge on Renting from Unregistered Owners: Understanding the Law, the Logic & the Compliance Maze

Introduction

The Goods and Services Tax (GST) regime in India continues to evolve to plug revenue leakages and enhance transparency. A significant recent change, effective from October 10, 2024, reshapes the treatment of commercial property rentals by extending the Reverse Charge Mechanism (RCM) to cases where registered businesses rent from unregistered property owners. Under this change, the GST-registered tenant, rather than the unregistered landlord, must pay and account for the tax directly to the government.

Evolution of GST on Property Rentals

To understand the impact of RCM on commercial property rentals from unregistered owners, it is important to look at the legal background and its progression.

The pivotal change arises from Notification No. 09/2024 – Central Tax (Rate), issued by the CBIC on October 8, 2024, effective October 10, 2024. This extends the RCM to rent paid by a registered tenant to an unregistered landlord.

Under the standard GST framework, the forward charge normally requires the supplier (landlord) to collect and pay the tax. RCM reverses this, placing the liability on the recipient (tenant) for certain supplies, including renting commercial property when the landlord is unregistered. This is empowered by Section 9(4) of the CGST Act, 2017.

Timeline of Key Changes

Original Provisions (Pre-2022)

- Renting commercial property by a registered landlord to a registered or unregistered tenant attracted GST under forward charge.
- Renting a residential dwelling for use as a residence was exempt under Notification No. 09/2017-Integrated Tax (Rate).
- Renting commercial property by an unregistered landlord was not subject to GST.

Amendment from July 18, 2022

- Renting residential dwellings to registered tenants, whether by registered or unregistered landlords, came under GST via RCM (Notification No. 05/2022-Integrated Tax (Rate)).

Amendment from October 10, 2024

- Renting commercial property by unregistered landlords to registered tenants became taxable under RCM (Notification No. 09/2024 - Integrated Tax (Rate)).

Amendment from January 16, 2025

- RCM on specified supplies from unregistered persons does not apply to registered persons under the composition scheme (Notification No. 7/2025-Central Tax (Rate)).

Practical Insight: The Advance Payment Grey Area

Section 13(3)(a) of the CGST Act sets the time of supply for RCM as the earlier of the payment date or 60 days from the invoice date. Since the rental service was not taxable before October 10, 2024, advance payments made before that date for rental periods extending beyond it fall into a grey area. The conservative approach is to apply RCM on rent attributable to the period after October 10, even if paid in advance.

RCM Compliance Checklist for Tenants

- Generate self-invoices under Rule 46 for services from unregistered landlords.
- Issue payment vouchers for each RCM transaction as per Rule 52.
- Report RCM liabilities under Table 3.1(d) of GSTR-3B.
- Charge CGST + SGST based on the property's location. Avoid IGST for intrastate rentals.
- Review and revise lease agreements to include GST/RCM clauses.
- Train finance and tax teams on RCM procedures.

Common Pitfalls and Audit Risks

- Paying IGST instead of CGST + SGST in intrastate scenarios.
- ERP systems failing to handle state-wise RCM validations.
- Ambiguity on "fixed establishment" classification for partially used properties.
- Legal uncertainty in advance payments post-amendment.

Determining Place of Supply

- Landlord Registered in a Different State from the Property – Place of supply is the property location, leading to IGST at 18%.
- Both Parties Registered in the Same State as the Property – Intra-state supply; CGST and SGST apply.
- Landlord Registered in Property's State, Tenant Registered Elsewhere – Still intra-state; CGST and SGST apply, but tenant may not get ITC without registration in that state.

Conclusion

Although this change might seem like a straightforward extension of the Reverse Charge Mechanism, it fundamentally reshapes the way rental tax compliance is handled. By closing a long-standing loophole, it brings greater tax parity, but it also creates new operational challenges for businesses. Lease agreements may need revision, ERP systems may require adjustments, and compliance processes will have to be realigned. Adapting to this shift calls for a proactive, well-planned approach rather than mere reactive compliance.

Written by CA Saumya Gupta

Reviewed by Advocate Shraddha Sareen



Filing pending returns before expiry of three years

Taxpayers will no longer be allowed to file GST returns after three years from the respective due date. This restriction applies to returns filed under Section 37 (Outward Supply), Section 39 (Payment of Liability), Section 44 (Annual Return), and Section 52 (Tax Collected at Source), covering GSTR-1, GSTR-1A, GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8, and GSTR-9/9C.

The GST portal will implement this restriction starting from the August 2025 tax period, meaning any return that is overdue by three years or more as of that period will be barred from filing. An advisory on this measure was previously issued by GSTN on 29 October 2024. A detailed illustration of the specific GST returns impacted from 1 September 2025 is provided in the table below:

| GST Forms | Barred Period (w.e.f. 1st September 2025) |
|------------------|--|
| GSTR-1/IFF | July-2022 |
| GSTR-1Q | April-June 2022 |
| GSTR-3B/M | July-2022 |
| GSTR-3BQ | April-June 2022 |
| GSTR-4 | FY 2021-22 |
| GSTR-5 | July-2022 |
| GSTR-6 | July-2022 |
| GSTR-7 | July-2022 |
| GSTR-8 | July-2022 |
| GSTR-9/9C | FY 2020-21 |

System Validation for Filing of Refund Applications on GST Portal for QRMP Taxpayers

In May 2025 system-level validation was deployed on the GST Portal in adherence to Para 6 of Circular No. 125/44/2019-GST dated 18.11.2019. It was observed that taxpayers under the (QRMP) scheme encountered issues to file refund applications. The system was not recognizing invoices furnished using the Invoice Furnishing Facility (IFF) for the first two quarter. This is to inform now the technical issue has now been resolved. Taxpayers under the QRMP scheme can now file refund applications for the invoices for which GSTR-3B has been already filed. Please note invoices furnished through IFF for which GSTR-3B is yet to be filed in coming return period should not be included in the refund application.

Handling of Inadvertently Rejected records on IMS

Following has been clarified in case of rejected records on IMS

1. If a recipient's invoices, debit notes, or ECO-documents are wrongly rejected in IMS while the corresponding GSTR-3B for the same tax period has already been filed, the recipient can request the supplier to report the same record, without any changes, either in the same return period's GSTR-1A or in the respective amendment table of a subsequent GSTR-1/IFF. The recipient can then avail Input Tax Credit (ITC) based on the amended record by accepting it in IMS and recomputing GSTR-2B on IMS. This process allows the recipient to claim ITC for the complete amended value since the original record was previously rejected.
2. Where a recipient rejects an original record and the supplier subsequently furnishes the same record in the GSTR-1A of the same tax period or in the amendment table of GSTR-1/IFF of a subsequent period, within the specified time limit, the supplier's liability will not increase. This applies in cases where the supplier had already reported the original record in GSTR-1/IFF but it was wrongly rejected by the recipient in IMS. Upon noticing this in the IMS dashboard or at the recipient's request, the supplier may re-report the same record without any changes. Since the amendment table captures only the delta (difference) in values, and in this case the values remain the same, the resulting differential liability for the supplier will be zero.
3. If a recipient taxpayer needs to reverse ITC for a wrongly rejected credit note in IMS, even though the corresponding GSTR-3B has already been filed, they can request the concerned supplier to furnish the same credit note, without any changes, in the same return period's GSTR-1A or in the amendment table of a subsequent period's GSTR-1/IFF. The recipient can then reverse the availed ITC based on the amended credit note by accepting it in IMS. As soon as the recipient recomputes GSTR-2B on IMS, their ITC will be reduced by the full amended value, which is equal to the value of the original credit note since the entire original CN was rejected by the recipient.
4. If an original credit note is rejected by the recipient and the supplier subsequently furnishes the same credit note in the GSTR-1A of the same tax period or in the amendment table of GSTR-1/IFF of any future tax period within the specified time limit, the supplier's liability will initially increase and be added back in the open GSTR-3B return due to the recipient's rejection of the original credit note. However, once the supplier re-reports the same credit note, their liability will decrease again by the same value as the amended credit note, which matches the original value. As a result, the overall net effect on the supplier's liability will occur only once.

Option to file appeal against waiver order (SPL 07)

1. Taxpayers who have filed waiver applications in Forms SPL 01/SPL 02 are receiving orders from the jurisdictional authorities:
 - a). Acceptance Order in SPL 05 or
 - b). Rejection Order in SPL-07.

2. The GST Portal has now been enabled to allow taxpayers to file Appeal applications (APL 01) against SPL 07 (Rejection) Order.
3. Navigate below to file Appeal Application against SPL-07 orders
 - a). Go to: Services → User Services → My Application
 - b). Select Application Type as: "Appeal to Appellate Authority"
 - c). Click on New Application
4. In the application form, under Order Type, select: "Waiver Application Rejection Order" and enter all the relevant details. After entering the details, please proceed with filing of appeal.
5. It may be noted that the option to withdraw appeal applications filed under the waiver scheme is not available on the GST portal. Taxpayers are therefore advised to exercise due caution while filing such appeals.
6. Also, if any taxpayer does not want to file appeal against "waiver application rejection order" but want to restore the appeal application (filed against original demand order) which was withdrawn for filing waiver application can do so by filing undertaking. The option for filing of undertaking is available under "Orders" section in "Waiver Application" case folder.

Compiled by CA Sourabh Chhipa



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