

# **GST UPDATE**

## **JANUARY 2025**

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### **NOTIFICATIONS AND CIRCULARS**

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**A NOTIFICATIONS UNDER CENTRAL TAX**

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	10.01.2025	01/2025 – CT	Extends the due date for furnishing Form GSTR-1 for the month of December, 2024 and the quarter of October to December, 2024	39(1)	61
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**A.1 Notification No. 01/2025 – CT ; dated 10.01.2025**

**G.S.R. 22(E).**— In exercise of the powers conferred by the first proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 –Central Tax, dated the 10th November, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 699(E), dated the 10th November, 2020, namely:—

In the said notification, after the fifth proviso, the following proviso shall be inserted, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025.”

[F. No. CBIC-20001/10/2024-GST]

**Raushan Kumar, Under Secy.**

**Note:** The principal notification No. 83/2020 –Central Tax, dated the 10th November, 2020 was published in the Gazette of India, Extraordinary vide number G.S.R. 699(E), dated the 10th November, 2020 and was last amended by notification No. 09/2024 –Central Tax, dated the 12th April 2024, published in the Gazette of India, Extraordinary vide number G.S.R. 246(E), dated the 12th April 2024.

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**A.2 Notification No. 02/2025 – CT ; dated 10.01.2025**

**G.S.R. 23(E).**— In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons, as specified under-

- (i) sub-section (1) of section 39, for the month of December 2024, till twenty-second day of January, 2025:
- (ii) proviso to sub-section (1) of section 39, for the quarter of October, 2024 to December, 2024, for the class of registered persons mentioned in column (2) of the Table given below, till the date mentioned in the corresponding entry in column (3) of the said Table, namely: -

**TABLE**

<b>S. No.</b>	<b>Class of registered persons</b>	<b>Due Date</b>
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	Twenty-fourth day of January, 2025
2.	Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	Twenty-sixth day of January, 2025

[F. No. CBIC-20001/10/2024-GST]

**Raushan Kumar, Under Secy.**

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**A.3 Notification No. 03/2025 – CT ; dated 10.01.2025**

**G.S.R. 24(E).**—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, under sub-section (5) of section 39 of the said Act read with rule 63 of the Central Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 15th day of January, 2025.

[F. No. CBIC-20021/2/2025-GST]

**Raushan Kumar, Under Secy.**

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**A.4 Notification No. 04/2025 – CT ; dated 10.01.2025**

**G.S.R. 25(E).**— In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act read with rule 65 of the Central Goods and Services Tax Rules, 2017, for the month of December, 2024 till the 15th day of January, 2025.

[F. No. CBIC-20021/2/2025-GST]

**Raushan Kumar, Under Secy.**

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**A.5 Notification No. 05/2025 – CT ; dated 10.01.2025**

**G.S.R. 26(E).**— In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act, in FORM GSTR-7 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017, for the month of December, 2024, till the 12th day of January, 2025.

[F. No. CBIC-20021/2/2025-GST]

**Raushan Kumar, Under Secy.**

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**A.6 Notification No. 06/2025 – CT ; dated 10.01.2025**

**G.S.R. 27(E).**— In exercise of the powers conferred by first proviso to sub-section (4) of section 52 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the statement, containing the details of outward supplies of goods or services or both, effected through an e-commerce operator, in FORM GSTR-8, under sub-section (4) of section 52 of the said Act read with rule 67 of the Central Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 12th day of January, 2025.

[F. No. CBIC-20021/2/2025-GST]

**Raushan Kumar, Under Secy.**

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**A.7 Notification No. 07/2025 – CT ; dated 23.01.2025**

**G.S.R. 72(E).**— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1.(1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

“16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”.

3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures “FORM GST REG-10”, the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted.

4. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted.

5. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:–

“FORM GST REG-12

*[See rule 16(1), 16A]*

Reference Number –

**Date:**

To

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

**Order of Grant of Temporary Registration/Suo Moto Registration/ Temporary Identification Number**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

**PART A**

Details of person to whom temporary registration granted		
1	Name and Legal Name, if applicable	
2	Gender	Male/Female/Other
3	Father's Name	
4	Date of Birth	
5	Address of the Person	Building No./Flat No.
		Floor No.
		Name of Premises/ Building
		Road/ Street
		Town/City/Locality/Village
		Block/ Taluka
		District

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	State	
	PIN Code	
6	Permanent available Account Number of the person, if	
7	Mobile No.	
8	Email Address	
9	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10	Reasons for temporary registration	
11	Effective date of registration/ temporary ID	
12	Registration No. /Temporary ID	

**13. Details of Bank Accounts (s) [Optional]**

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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**Details of Bank Account 1**

Account Number																	
Type of Account											IFSC						
Bank Name																	
Branch Address	To be auto-populated (Edit mode)																

**Note** – Add more bank accounts.

(Upload of Seizure Memo /Detention Memo/ Any other supporting documents)	
<< You are hereby directed to file application for proper registration within ninety days of the issue of this order >>	
Signature	
Place	<< Name of the Officer >>:
Date:	Designation/Jurisdiction:
<b>Note:</b> A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.	

**PART B**

**Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:**

Details of person to whom temporary identification number has been granted		
1	Name and Legal Name, if applicable	
2	Gender	Male/Female/Other
3	Father's Name	
4	Date of Birth	
5	Address of the Person	<div>Building No./Flat No.</div> <div>Floor No.</div> <div>Name of Premises/ Building</div> <div>Road/ Street</div> <div>Town/City/Locality/Village</div> <div>Block/ Taluka</div> <div>District</div> <div>State</div> <div>PIN Code</div>
6	Permanent Account Number of the person, if available	
7	Mobile No.	
8	Email Address	
9	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10	Effective date of temporary ID	
11	Temporary ID	

**12. Details of Bank Accounts (s) [Optional]**

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account



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Account Number																	
Type of Account								IFSC									
Bank Name																	
Branch Address	To be auto-populated (Edit mode)																

**Note** – Add more bank accounts.

Signature	
Place	<< Name of the Officer >>:
Date:	Designation/Jurisdiction:
<b>Note:</b> A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.”.	

[F. No. CBIC-20001/15/2024-GST]

**Raushan Kumar, Under Secy.**

**Note:** The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide number G.S.R. 626(E), dated the 8th October, 2024.

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**A.8 Notification No. 08/2025 – CT ; dated 23.01.2025**

**S.O. 419(E).**— In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

[F. No. CBIC-20001/15/2024-GST]

**Raushan Kumar, Under Secy.**

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**B NOTIFICATIONS UNDER CENTRAL TAX (RATE)**

S. N.	Date	Notification No.	Subject	Sec.
B.1	16.01.2025	01/2025 – CT(R)	Amends Notification No. 01/2017- CT(R)	9
B.2	16.01.2025	02/2025 – CT(R)	Amends Notification No. 02/2017- CT(R)	11
B.3	16.01.2025	03/2025 – CT(R)	Amends Notification No. 39/2017- CT(R)	9
B.4	16.01.2025	04/2025 – CT(R)	Amends Notification No. 08/2018- CT(R)	11
B.5	16.01.2025	05/2025 – CT(R)	Amends Notification No. 11/2017 - CT(R) dated 28th June, 2017 to implement the recommendations of the 55th GST Council	9
B.6	16.01.2025	06/2025 – CT(R)	Amends Notification No. 12/2017- CT(R) dated 28th June, 2017 to implement the recommendations of the 55th GST Council	11
B.7	16.01.2025	07/2025 – CT(R)	Amends Notification No. 13/2017- CT(R), dated 28th June, 2017 to implement the recommendations of the 55th GST Council	9
B.8	16.01.2025	08/2025 – CT(R)	Amends Notification No. 17/2017- CT(R), dated 28th June, 2017 to implement the recommendations of the 55th GST Council	9

**B.1 Notification No. 01/2025 – CT(R) ; dated 16.01.2025**

**G.S.R. 50(E).**— In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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- (b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “, Fortified Rice Kernel (FRK)” shall be inserted;
- (c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely: -

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

**Amreeta Titus, Dy. Secy.**

**Note:** - The principal notification No. 1/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, and was last amended vide notification No. 5/2024 – Central Tax (Rate), dated the 08th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 611(E), dated the 08th October, 2024.

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**B.2 Notification No. 02/2025 – CT(R) ; dated 16.01.2025**

**G.S.R. 53(E).**— In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“105A.	30	Gene Therapy”;
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- (b) in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

**Amreeta Titus, Dy. Secy.**

**Note:-** The principal notification No. 2/2017- Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28<sup>th</sup> June, 2017, and was last amended vide notification No. 3/2024 – Central Tax (Rate), dated the 12th July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 399(E), dated the 12th July, 2024.

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### **B.3 Notification No. 03/2025 – CT(R) ; dated 16.01.2025**

**G.S.R. 56(E).**— In exercise of the powers conferred by sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 39/2017-Central Tax (Rate), dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1310(E), dated the 18th October, 2017, namely:-

In the said notification, in the Table, against S. No. 1, in column 3, after the end of words and symbols “(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government”, the words and symbols, “(c) food inputs for (a) above.” shall be inserted.

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

**Amreeta Titus, Dy. Secy.**

**Note:-** The principal notification No. 39/2017- Central Tax (Rate), dated the 18th October, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1310(E), dated the 18<sup>th</sup> October, 2017 and was last amended vide notification No. 11/2021 – Central Tax (Rate), dated the 30th September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 696(E), dated the 30th September, 2021.

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**B.4 Notification No. 04/2025 – CT(R) ; dated 16.01.2025**

**G.S.R. 59(E).**— In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2018-Central Tax (Rate), dated the 25<sup>th</sup> January, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide number G.S.R. 82(E), dated the 25th January, 2018, namely :-

In the said notification, in the TABLE, against S. No. 4, in column (4), for the entry “6%”, the entry “9%” shall be substituted.

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

**Amreeta Titus, Dy. Secy.**

**Note:-** The principal notification No. 8/2018-Central Tax (Rate), dated the 25th January, 2018, was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 82(E), dated the 25th January, 2018.

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**B.5 Notification No. 05/2025 – CT(R) ; dated 16.01.2025**

**G.S.R. 38(E).**—In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification number 11/2017-Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (i) in paragraph 4 relating to Explanation, with effect from the 1st day of April, 2025,-
  - (a) clause (xxxv) shall be omitted;
  - (b) for clause (xxxvi), the following clause shall be substituted, namely:-  
“(xxxvi) “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;”;
- (ii) after Annexure VI, the following Annexures shall be inserted, namely:—

**“Annexure VII**

**OPT-IN DECLARATION FOR REGISTERED PERSON**

*(See para 4(xxvi))*

**Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall be a ‘specified premises’ for the Financial Year .....(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a ‘specified premises’ by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

**Note:**

1. The above declaration, declaring the premises as a ‘specified premises’ for a Financial Year, shall be filed by a registered person on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

**Annexure VIII**

**OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION**

*(See para 4(xxvi))*

**Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) have applied for registration vide ARN No. .... and do hereby declare that the premises at .....(address)..... shall be a ‘specified premises’ from the effective date of registration till the end of the Financial Year.
2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a ‘specified premises’ by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

**Annexure IX**

**OPT-OUT DECLARATION**

*(See para 4(xxvi))*

**Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address).....shall not be a ‘specified premises’ for the Financial Year .....(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a ‘specified premises’ by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a ‘specified premises’, for a Financial Year, shall be filed on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.”.

[F. No. 190354/2/2025-TO (TRU-II)]

**MD. Adil Ashraf, Under Secy.**

**Note:** -The principal notification number 11/2017-Central Tax (Rate) was published in the Gazette of India, Extraordinary, vide number G.S.R. 690 (E), dated the 28th June, 2017 and last amended vide notification number 07/2024-Central Tax (Rate) published in the Gazette of India vide number G.S.R. 617(E), dated the 8th October, 2024.

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#### **B.6 Notification No. 06/2025 – CT(R) ; dated 16.01.2025**

**G.S.R. 41(E).**—In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification number 12/2017-Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:—

(i) In the said notification, in the table, -

(A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”



- (C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-
- “(f) a training partner approved by the National Skill Development Corporation,”
- (ii) in paragraph 2 of the said notification,-
- (A) item (w) shall be omitted with effect from the 1st day of April, 2025;
- (B) after item (zj), the following item shall be inserted, namely: -
- “(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

[F. No. 190354/2/2025-TO (TRU-II)]

**MD. Adil Ashraf, Under Secy.**

**Note:-** The principal notification number 12/2017 - Central Tax (Rate) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended vide notification number 08/2024-Central Tax (Rate) published in the Gazette of India, Extraordinary, vide number G.S.R. 620(E), dated the 8th October, 2024.

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**B.7 Notification No. 07/2025 – CT(R) ; dated 16.01.2025**

**G.S.R. 44(E).**—In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 13/2017-Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table,-

- (A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.
- (B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

[F. No. 190354/2/2025-TO (TRU-II)]

**MD. Adil Ashraf, Under Secy.**

**Note:-** The principal notification number 13/2017 -Central Tax (Rate) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended vide notification no. 09/2024 -Central Tax (Rate) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 623(E), dated the 08th October, 2024.

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**B.8 Notification No. 08/2025 – CT(R) ; dated 16.01.2025**

**G.S.R. 47(E).**—In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 17/2017- Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696(E) dated the 28th June, 2017, namely:-

1. In the said notification, in the Explanation, for item (c), the following shall be substituted, namely,-

““specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number 11/2017-Central Tax (Rate) dated 28.06.2017.”.

2. This notification shall come into force with effect from the 1st day of April, 2025.

[F. No. 190354/2/2025-TO (TRU-II)]

**MD. Adil Ashraf, Under Secy.**

**Note:** -The principal notification number 17/2017-Central Tax (Rate), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696(E), dated the 28th June, 2017 and was last amended by notification number 16/2023-Central Tax (Rate), published in the Gazette of India, Extraordinary, vide number G.S.R. 771(E), dated 19th October, 2023.

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**C NOTIFICATIONS UNDER INTEGRATED TAX (RATE)**

S. N.	Date	Notification No.	Subject	Sec.
C.1	16.01.2025	01/2025 – IT(R)	Amends Notification No. 01/2017-IT(R)	5
C.2	16.01.2025	02/2025 – IT(R)	Amends Notification No. 02/2017-IT(R)	6
C.3	16.01.2025	03/2025 – IT(R)	Amends Notification No. 40/2017-IT(R)	5
C.4	16.01.2025	04/2025 – IT(R)	Amends Notification No. 09/2018-IT(R)	6
C.5	16.01.2025	05/2025 – IT(R)	Amends Notification No. 8/2017-IT(R), dated 28th June, 2017 to implement the recommendations of the 55th GST Council	5
C.6	16.01.2025	06/2025 – IT(R)	Amends Notification No. 9/2017-IT(R), dated 28th June, 2017 to implement the recommendations of the 55th GST Council	6
C.7	16.01.2025	07/2025 – IT(R)	Amends Notification No. 10/2017-IT(R), dated 28th June, 2017 to implement the recommendations of the 55th GST Council	5
C.8	16.01.2025	08/2025 – IT(R)	Amends Notification No. 14/2017-IT(R), dated 28th June, 2017 to implement the recommendations of the 55th GST Council	5

**C.1 Notification No. 01/2025 – IT(R) ; dated 16.01.2025**

**G.S.R. 52(E).**— In exercise of the powers conferred by sub-section (1) of section 5 and Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017, namely:

In the said notification, -

- (a) in the Schedule I – 5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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- (b) in the Schedule III – 18%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “, Fortified Rice Kernel (FRK)” shall be inserted;
- (c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely: -

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

**Amreeta Titus, Dy. Secy.**

**Note:-** The principal notification No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28<sup>th</sup> June, 2017, and was last amended vide notification No. 5/2024 –Integrated Tax (Rate), dated the 08th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 613(E), dated the 08th October, 2024.

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**C.2 Notification No. 02/2025 – IT(R) ; dated 16.01.2025**

**G.S.R. 55(E).**— In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“105A.	30	Gene Therapy”;
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- (b) in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

**Amreeta Titus, Dy. Secy.**

**Note:-**The principal notification No.2/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017, and was last amended vide notification No. 03/2024-Integrated Tax (Rate) dated the 12th July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 400(E), dated the 12th July, 2024.

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### **C.3 Notification No. 03/2025 – IT(R) ; dated 16.01.2025**

**G.S.R. 58(E).**— In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No .40/2017-Integrated Tax (Rate), dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1311(E), dated the 18th October, 2017, namely:-

In the said notification, in the Table, against S. No. 1, in column 3, after the end of words and symbols “(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government”, the words and symbols, “(c) food inputs for (a) above.” shall be inserted.

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

**Amreeta Titus, Dy. Secy.**

**Note:-** The principal notification No. 40/2017-Integrated Tax (Rate), dated the 18th October, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1311(E), dated the 18<sup>th</sup> October, 2017, and was last amended vide notification No. 11/2021 – Integrated Tax (Rate), dated the 30<sup>th</sup> September, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 701(E), dated the 30th September, 2021.

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**C.4 Notification No. 04/2025 – IT(R) ; dated 16.01.2025**

**G.S.R. 61(E).**— In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendation of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 9/2018-Integrated Tax (Rate), dated the 25th January, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 86(E), dated the 25th January, 2018, namely :-

In the said notification, in the TABLE, against S. No. 4, in column (4), for the entry “12%”, the entry “18%” shall be substituted.

2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

**Amreeta Titus, Dy. Secy.**

**Note:-** The principal notification No. 9/2018-Integrated Tax (Rate), dated the 25th January, 2018, was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 86(E), dated the 25th January, 2018.

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**C.5 Corrigenda ; dated 31.01.2025**

**G.S.R.....(E).**-In the notification number 05/2025 -Integrated Tax (Rate), dated the 16th January, 2025, of the Government of India in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 39(E), dated the 16th January, 2025, -

- (i) page 9, line 2, for “(ii)”, read “(i)”;
- (ii) page 9, line 18, for “(See para 4(xxxvi))”, read “(See para 5(xxxvi))”;
- (iii) page 9, line 41, for “(See para 4(xxxvi))”, read “(See para 5(xxxvi))”;
- (iv) page 10, line 13, for “(See para 4(xxxvi))”, read “(See para 5(xxxvi))”.

[F.No. 190354/2/2025-TO (TRU-II)]

(Md. Adil Ashraf) Under Secretary to the Government of India.

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**C.6 Notification No. 05/2025 – IT(R) ; dated 16.01.2025**

**G.S.R. 39(E).**—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification number 8/2017-Integrated Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:-

In the said notification, -

- (i) in paragraph 5 relating to Explanation, with effect from the 1st day of April, 2025,-
  - (a) clause (xxxv) shall be omitted;
  - (b) for clause (xxxvi) the following shall be substituted, namely:-

“(xxxvi) “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;”;
- (ii) after Annexure VI, the following Annexures shall be inserted, namely:-

**“Annexure VII**

**OPT-IN DECLARATION FOR REGISTERED PERSON**

*(See para 4(xxxvi))*

**Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall be a ‘specified premises’ for the Financial Year .....(yyyy-yy).....

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

**Note:**

1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

**Annexure VIII**

**OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION**

*(See para 4(xxvi))*

**Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.**

Reference No.-

Date: -

1. I/We ..... (name of Person) have applied for registration vide ARN No. .... and do hereby declare that the premises at .....(address)..... shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.
2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.



**Annexure IX**

**OPT-OUT DECLARATION**

*(See para 4(xxvi))*

**Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a ‘specified premises’.**

Reference No. -

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall not be a ‘specified premises’ for the Financial Year .....(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a ‘specified premises’ by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a ‘specified premises’, for a Financial Year, shall be filed on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.”.

[F. No. 190354/2/2025-TO (TRU-II)]

**MD. Adil Ashraf, Under Secy.**

**Note:-**The principal notification number 8/2017 - Integrated Tax (Rate) was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and last amended vide notification no. 07/2024- Integrated Tax (Rate) published in the Gazette of India vide number G.S.R. 619(E), dated the 8<sup>th</sup> October, 2024.

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**C.7 Notification No. 06/2025 – IT(R) ; dated 16.01.2025**

**G.S.R. 42(E).**—In exercise of the powers conferred by sub-sections (3) and (4) of section 5, sub-section (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the

**GST by Rakesh Garg & Sandeep Garg – Monthly Update – January 2025**

Council, hereby makes the following amendment further to amend the notification number 9/2017-Integrated Tax (Rate), of the Government of India, Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 684(E), dated the 28th June, 2017, namely:-

(i) In the said notification, in the table, -

(A) against serial number 26A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(B) after serial number 37A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“37B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”

(C) against serial number 72, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

“(f) a training partner approved by the National Skill Development Corporation.”.

(ii) in paragraph 2 of the said notification,-

(A) item (w) shall be omitted with effect from the 1st day of April, 2025;

(B) after item (zj), the following item shall be inserted, namely: -

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

[F. No. 190354/2/2025-TO (TRU-II)]

**MD. Adil Ashraf, Under Secy.**

**Note:-** The principal notification number 9/2017 -Integrated Tax (Rate) was published in the Gazette of India, Extraordinary, vide number G.S.R. 684 (E), dated the 28th June, 2017 and last amended vide notification number 08/2024 -Integrated Tax (Rate) published in the Gazette of India Extraordinary, vide number G.S.R. 622(E), dated the 8th October, 2024.

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**C.8 Notification No. 07/2025 – IT(R) ; dated 16.01.2025**

**G.S.R. 45(E).**—In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification number 10/2017-Integrated Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against serial number 5, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

[F. No. 190354/2/2025-TO (TRU-II)]

**MD. Adil Ashraf, Under Secy.**

**Note:-**The principal notification number 10/2017 -Integrated Tax (Rate) was published in the Gazette of India, Extraordinary, vide number G.S.R. 685(E), dated the 28th June, 2017 and was last amended vide notification no. 09/2024 -Integrated Tax (Rate) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 625(E), dated the 08th October, 2024.

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**C.9 Notification No. 08/2025 – IT(R) ; dated 16.01.2025**

**G.S.R. 48(E).**—In exercise of the powers conferred by sub-section (5) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 14/2017-Integrated Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 689(E) dated the 28th June, 2017, namely:-

1. In the said notification, in the Explanation, for item (c), the following shall be substituted, namely,-

““specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 5 of notification No. 08/2017-Integrated Tax (Rate) dated 28.06.2017.”.

2. This notification shall come into force with effect from 1st day of April, 2025.

[F. No. 190354/2/2025-TO (TRU-II)]

**MD. Adil Ashraf, Under Secy.**

**Note:** The principal notification number 14/2017–Integrated Tax (Rate), was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 689(E), dated the 28th June, 2017, and was last amended by notification number 19/2023–Integrated Tax (Rate), published in the Gazette of India, Extraordinary, vide number G.S.R. 772(E), dated 19th October, 2023.

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## **D NOTIFICATION UNDER COMPENSATION CESS (RATE)**

<b>S. N.</b>	<b>Date</b>	<b>Notification No.</b>	<b>Subject</b>	<b>Sec.</b>	<b>Rules</b>
D.1	16.01.2025	01/2025 – CC (R)	Prescribe Compensation cess rate of 0.1% on supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions	11	-

### **D.1 Notification No. 01/2025 – CC(R) ; dated 16.01.2025**

**G.S.R. 62(E).**— In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) and sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (2) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-state and inter-state supply of taxable goods (hereafter in this notification referred to as “the said goods”) by a registered supplier to a registered recipient for export, from so much of the compensation cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), as is in excess of the amount calculated at the rate of 0.1 per cent., subject to fulfilment of the following conditions, namely: -

- (i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;
- (ii) the registered recipient shall export the said goods within a period of ninety days from the date of issue of a tax invoice by the registered supplier;
- (iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;
- (iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognized by the Department of Commerce;
- (v) the registered recipient shall place an order on registered supplier for procuring goods at concessional rate and a copy of the same shall also be provided to the jurisdictional tax officer of the registered supplier;
- (vi) the registered recipient shall move the said goods from place of registered supplier –
  - (a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or
  - (b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;

- (vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;
  - (viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and
  - (ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.
2. The registered supplier shall not be eligible for the above-mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.
3. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

**Amreeta Titus, Dy. Secy.**

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**E CIRCULARS**

S. N.	Date	Circular No.	Subject	Sec	Rule
E.1	28.01.2025	244/01/2025-GST	Regularizing payment of GST on co-insurance premium apportioned by the lead insurer to the co-insurer and on ceding /re-insurance commission deducted from the reinsurance premium paid by the insurer to the reinsurer.	Sch. III	-
E.2	28.01.2025	245/02/2025-GST	Clarifications regarding applicability of GST on certain services	9, 11	-
E.3	28.01.2025	246/03/2025-GST	Clarification on applicability of late fee for delay in furnishing of Form GSTR-9C	44	-

**E.1 Circular No. 244/01/2025-GST ; dated 28.01.2025**

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioners of Central Tax (All) /

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Regularizing payment of GST on co-insurance premium apportioned by the lead insurer to the co-insurer and on ceding /re-insurance commission deducted from the reinsurance premium paid by the insurer to the reinsurer – reg.**

Based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi, and in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, the following clarification is being issued through this Circular:

2. On the recommendations of the 53rd meeting of the GST Council held in New Delhi on 22nd June, 2024, the following activities or transactions were included in Schedule III of the CGST Act, 2017 as activities or transactions which shall be treated neither as a supply of goods nor as a supply of services:

- a) Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the Central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.
- b) Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the Central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.

The above provisions were enacted vide Finance (No. 2) Act, 2024 and have been brought into force on 01.11.2024 vide Notification No. 17/2024-Central Tax dated 27.09.2024.

3. In its 53rd meeting, the GST Council further recommended that the payment of GST on the activities or transactions, as specified in paragraph 2 above, may be regularized for the past period, i.e. from 01.07.2017 to the effective date of amendments in the CGST Act, , on 'as is where is' basis.

4. Thus, as recommended by the 53rd GST Council, the payment of GST on the activities or transactions specified in paragraph 2 above is regularized for the period 01.07.2017 to 31.10.2024, on 'as is where is' basis.

5. Difficulties, if any, in the implementation of this circular may be brought to the notice of the Board.

Yours sincerely,

**(Sachin Jain)**

Joint Secretary, TRU-II

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**E.2 Circular No. 245/02/2025-GST ; dated 28.01.2025**

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioners of Central Tax (All) /

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarifications regarding applicability of GST on certain services – reg.**

Based on the recommendations of the GST Council in its 55th meeting held on 21st December 2024, at Jaisalmer, and in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, clarifications on various issues are being issued through this Circular, as under:

**2. Applicability of GST on penal charges being levied by the Regulated Entities (REs) in view of RBI instructions dated 18.08.2023 directing such Regulated Entities (REs) to levy penal charges in place of penal interest.**

2.1 Representations have been received seeking clarification on the applicability of GST on penal charges being levied by the Regulated Entities (REs) in view of RBI instructions dated 18.08.2023 directing such Regulated Entities (REs) to levy penal charges in place of penal interest.

2.2 Regulated Entities (REs) such as banks and non-banking financial companies (NBFCs) have been instructed, vide RBI instructions dated 18.08.2023, to discontinue the use of penal interest for non-compliance with loan terms. As per the instructions, instead of penal interest, REs are to levy penal charges for non-compliance with loan terms. The intent of levying penal charges is essentially to inculcate a sense of credit discipline. These instructions are effective from 01.01.2024, and do not apply to credit cards, external commercial borrowings, trade credits and structured obligations which are covered under product specific directions.

2.3 It is being viewed by certain field formations that penal charges so levied are in the nature of payment/consideration for tolerating an act or situation. Similar issues were examined in Circular No. 178/10/2022-GST dated 03.08.2022, wherein it has already been clarified that certain payments such as liquidated damages for breach of contract are not a consideration for tolerating an act or situation. They are rather amounts recovered to deter such acts; such amounts are for preventing breach of contract or non-performance and are thus mere 'events' in a contract. It has been further clarified that the essence of a contract is its 'performance' and not its 'breach', meaning thereby that parties enter into a contract for execution and not for its breach.



2.4 Penal charges levied by REs, in compliance with RBI directions dated 18.08.2023, are essentially in the nature of charges for breach of terms of contract and hence, fall within the ambit of the above clarification.

2.5 Thus, as recommended by the 55th GST Council, it is hereby clarified that no GST is payable on the penal charges levied by Regulated Entities, in compliance with RBI directions dated 18.08.2023, for non-compliance with material terms and conditions of loan contract by the borrower.

**3. Whether GST exemption under Sl. No. 34 of notification No. 12/2017-CTR dated 28.06.2017 is available to payment aggregators in relation to settlement of an amount, up to two thousand rupees in a single transaction, transacted through credit card, debit card, charge card or other payment card services?**

3.1 Representations have been received seeking clarity on the applicability of GST exemption under Sl. No. 34 of notification No. 12/2017-CTR dated 28.06.2017 to Payment Aggregators (PAs) in relation to settlement of an amount, up to two thousand rupees in a single transaction, transacted through credit card, debit card, charge card or other payment card services.

3.2 The matter has been examined. Payment Aggregators (PAs) are entities that facilitate e-commerce sites and merchants to accept various payment instruments from their customers without the need for the e-commerce sites and merchants to create a separate payment integration system of their own. In the process, PAs receive payments from customers, pool and transfer them on to the merchants within a specified time period.

3.3 The exemption under Sl. No. 34 of notification No. 12/2017-CT(Rate) dated 28.06.2017 is available to acquiring banks. For the purpose of the said exemption entry, the term ‘acquiring bank’ has been explained as under:

*“acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.*

3.4 Clause 8 of the RBI’s Guidelines on Regulation of Payment Aggregators and Payment Gateways dated 17.03.2020, pertaining to ‘Settlement and Escrow Account Management’ makes it clear that the PAs receive payments from customers in an escrow account, and are obligated to do the final settlement with the merchant within time periods specified by RBI. Therefore, the RBI regulated PAs, involved in the settlement process of making payments to the merchant, are covered by the second part of the definition of acquiring bank, i.e. “any other person, who makes the payment to any person who accepts such card” and hence, fall within the definition of acquiring bank, for the purpose of the exemption under Sl. No. 34 of notification No. 12/2017-CTR dated 28.06.2017, as they make the payment to the merchants who accept credit cards, debit cards, charge cards or other payment card services.

3.5 Further, the RBI’s Guidelines dated 17.03.2020 clearly distinguish between Payment Aggregators and Payment Gateways (PGs), keeping in view their role vis-à-vis handling funds. PAs are defined as entities who receive payments from customers, pool and transfer them on to the merchants within a specified time period. On the other hand, PGs are defined as entities that

provide technology infrastructure to route and facilitate processing of an online payment transaction without any involvement in handling of funds.

3.6 Thus, as recommended by the 55th GST Council, it is hereby clarified that GST exemption under Sl. No. 34 of notification No. 12/2017-CTR dated 28.06.2017 is available to RBI regulated Payment Aggregators (PAs) in relation to settlement of an amount, up to two thousand rupees in a single transaction, transacted through credit card, debit card, charge card or other payment card services, as PAs fall within the definition of ‘acquiring bank’ given in the Explanation to the said exemption entry. It is also clarified that this exemption is limited to payment settlement function only, which involves handling of money, and does not cover Payment Gateway (PG) services.

#### **4. Regularizing payment of GST on research and development services provided by Government Entities against consideration in the form of grants received from Government Entities.**

4.1 The GST Council, in its 54th meeting held on 09.09.2024 recommended exempting research and development services provided by Government Entities or research associations, universities, colleges or other institutions, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961, against consideration in the form of grants. The same has been exempted w.e.f. 10.10.2024 vide notification No. 08/2024-CT(Rate) dated 8.10.2024.

4.2 There were certain interpretational issues with respect to the taxability, or otherwise, of supply of research and development services by Government Entities against grants received from the Government Entities like DRDO, CSIR, SERB etc. These issues now stand resolved, for the period starting from 10.10.2024, with the issuance of notification No. 08/2024-CT(Rate) dated 08.10.2024 which specifically exempted research and development services provided by Government Entities or research associations, universities, colleges or other institutions, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961, against consideration in the form of grants.

4.3 Accordingly, for the past period, the Council, in its 55th meeting, has recommended to regularize payment of GST on the supply of research and development services by Government Entities against grants received from the Government Entities for the period 01.07.2017 to 09.10.2024 on ‘as is where is’ basis.

4.4 Thus, as recommended by the 55th GST Council, the payment of GST on the supply of research and development services by Government Entities against grants received from the Government Entities is regularized for the period 01.07.2017 to 09.10.2024, on ‘as is where is’ basis.

#### **5. Regularizing payment of GST on skilling services provided by Training Partners approved by the National Skill Development Corporation.**

5.1 On the recommendations of the 54th meeting of the GST Council held in New Delhi on 09.09.2024, the entry at Sl. No. 69 of the Notification No. 12/2017-CTR dated 28.06.2017 was amended vide Notification No. 08/2024 dated 08.10.2024, to synchronize it with the new regulatory framework for skill development under NCVET.

5.2 As a result of the aforesaid amendment, the earlier exemption available to the skilling services provided by Training Partners approved by National Skill Development Corporation was withdrawn. The amended exemption was restricted to the skilling services provided by Training Bodies accredited with an Awarding Body that is recognized by the NCVET. Later, it was informed by the Ministry of Skill Development and Entrepreneurship, Government of India, that since NSDC is the implementing agency for skilling schemes of the Government of India, as well as other skill development programs, hence, the withdrawal of the tax exemption to Training Partners approved by NSDC would adversely impact the skilling ecosystem significantly.

5.3 Accordingly, the GST Council, in its 55th meeting, has recommended that the earlier exemption to skilling services provided by Training Partners approved by the National Skill Development Corporation may be restored. The said exemption has been reinstated by amending Notification No. 12/2017-CT(Rate) dated 28.06.2017 vide Notification No. 06/2025-CT(Rate) dated 16.01.2025 with effect from 16.01.2025.

5.4 Further, for the past period, the GST Council has recommended to regularize payment of GST on services provided by Training Partners approved by the National Skill Development Corporation, which were exempt prior to 10.10.2024, for the period 10.10.2024 to 15.01.2025 on 'as is where is' basis.

5.5 Thus, as recommended by the GST Council, the payment of GST on services provided by Training Partners approved by the National Skill Development Corporation, which were exempt prior to 10.10.2024, is regularized for the period 10.10.2024 to 15.01.2025, on 'as is where is' basis.

## **6. Applicability of GST on facility management services provided to Municipal Corporation of Delhi (MCD) Headquarters.**

6.1 Representation has been received seeking clarification on the applicability of GST on facility management services provided to Municipal Corporation of Delhi (MCD) Headquarters, New Delhi.

6.2 MCD is receiving the services such as housekeeping, civil maintenance, furniture maintenance and horticulture, from facility management agency, for the upkeep of their office. MCD has sought clarification as to whether such services received by them are exempt from GST in terms of *Sr. No.3A of the notification No. 12/2017-CTR dated 28.06.2017*.

6.3 The said entry at *Sr. No. 3A of notification No. 12/2017-CTR dated 28.06.2017* provides exemption to composite supply of goods and services in which the value of supply of goods constitutes not more than 25% of the value of the said composite supply provided to the Government or local authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of The Constitution of India or in relation to any function entrusted to a Municipality under Article 243W of The Constitution of India.

6.4 However, in the instant case, MCD is receiving the services of facility management such as housekeeping, civil maintenance, furniture maintenance and horticulture agency for the upkeep of their office. These services are not supplied in relation to performing any functions entrusted to a Municipality under Article 243W of The Constitution of India. Such services are not covered under the scope of entry at *Sr. No. 3A of the notification No. 12/2017-CTR dated 28.06.2017*.

6.5 Thus, as recommended by the 55th GST Council, it is hereby clarified that GST is applicable on the services provided by facility management agency to MCD, Delhi HQ for upkeep of its head quarter building at applicable rates as these services are not covered under the scope of entry at *Sr. No. 3A of the notification No. 12/2017-CTR dated 28.06.2017*.

**7. Whether Delhi Development Authority (DDA) is a local authority as per section 2(69) of the CGST Act, 2017?**

7.1 Representation has been received from DDA seeking clarification whether DDA is a 'local authority' as per section 2(69) of CGST Act, 2017.

7.2 As per entry at Sr. No. 5 of notification No. 13/2017-CTR dated 28.06.2017, services supplied by local authority to a business entity are taxable on Reverse Charge (RCM) basis.

7.3 Local authority under section 2(69) of the CGST Act, 2017 has been defined as a "*Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund*"

7.4 It means an authority which is similar to the elected self-governing body such as Municipal Committee and which is entrusted with the control and management of municipal or local fund can be termed as local authority.

7.5 It is seen that DDA does not meet the requirement of local authority as per section 2(69) of the CGST Act, 2017. Thus, as recommended by the 55th GST Council, it is hereby clarified that DDA cannot be treated as local authority under GST law.

**8. Regularizing payment of GST on Reverse Charge (RCM) basis on renting of commercial property by unregistered person to a registered person for taxpayers registered under composition levy.**

8.1 Based on the recommendations of the 54th GST council held on 09.09.2024, renting of immovable property other than residential dwelling (commercial property) by unregistered person to registered person was brought under reverse charge basis.

8.2 The said recommendation was notified vide notification No.09/2024-CTR dated 08.10.2024 effective from 10.10.2024 by *inserting an entry at Sr. No. 5AB of the notification No. 13/2017-CTR dated 28.06.2017* thereby prescribing payment of GST on reverse charge basis on renting of immovable property other than residential dwelling (commercial property) by unregistered person to registered person.

8.3 Various representations from different sectors were received requesting to bring the service of renting of commercial property by unregistered person to registered person under Forward Charge basis.

8.4 55th GST Council in its meeting held on 21.12.2024 recommended that taxpayers registered under composition levy may be excluded from the entry at Sr. No. 5AB of the notification No. 13/2017-CT(Rate) dated 28.06.2017. The same has been notified vide notification No. 07/2025-CT(Rate) dated 16.01.2025. The Council further recommended that payment of GST on reverse charge basis on renting of immovable property other than residential dwelling (commercial property) by unregistered person to a registered person for taxpayers registered under composition levy may be regularized on 'as is where is' basis for the

intervening period (i.e., date of effect of notification No. 09/2024-CTR dated 08.10.2024 to date of issuance of amending notification No. 07/2025-CT(Rate) dated 16.01.2025).

8.5 Thus, as recommended by the 55th GST Council, payment of GST on Reverse Charge (RCM) basis on renting of immovable property other than residential dwelling (commercial property) by unregistered person to registered person under composition levy is hereby regularized for the period from 10.10.2024 to 15.01.2025 on 'as is where is' basis.

**9. Regularizing payment of GST on certain support services provided by an electricity transmission or distribution utility.**

9.1 The GST Council, in its 54th meeting recommended to exempt supply of services by way of providing metering equipment on rent, testing for meters/ transformers/ capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of **transmission and distribution** of electricity provided by electricity **transmission and distribution** utilities to their consumers. Thereafter, entry at Sr. No. 25A was inserted in the notification No. 12/2017-CTR dated 28.06.2017 vide notification No. 08/2024-CTR dated 08.10.2024, with effect from 10.10.2024.

9.2 In its 55th meeting, the GST Council recommended that the entry at Sr. No. 25 and 25A may be aligned and the same has been brought into effect vide notification No. 6/2025-CTR dated 16.01.2025. Accordingly, these incidental or ancillary services to the supply of **transmission or distribution** of electricity supplied by **transmission or distribution utilities** are now covered under the said exemption entry. Further, it was also recommended that the intervening period i.e., 10.10.2024 (effective date of entry at Sr. No. 25A in notification No. 12/2017-CTR dated 28.06.2017) up to 15.01.2025 (till the date of amending notification No. 06/2025 CTR dated 16.01.2025) may be regularised on 'as is where is' basis.

9.3 Thus, as recommended by the 55th GST Council, the payment of GST on certain incidental or ancillary services to the supply of transmission or distribution of electricity, as mentioned in Para 9.1 above, supplied by an electricity transmission or distribution utility is regularized for the period 10.10.2024 to 15.01.2025, on 'as is where is' basis.

**10. Regularizing the payment of GST on services provided by M/s Goethe Institute/Max Mueller Bhawans.**

10.1 Goethe Institute/Max Mueller Bhawan have six institutes across India which provide linguistic and cultural training to young Indians preparing for their stay in Germany.

10.2 They are registered under GST at Delhi, Mumbai, Chennai, Bengaluru, Kolkata, and Pune. Prior to 1st April, 2023, the Institutes did not collect GST from their students nor did they pay GST to Government as they were under the bonafide belief that their activities are exempt from GST.

10.3 55th GST Council has recommended to regularize the payment of GST on services provided by Goethe Institutes/Max Mueller Bhawans for the period from 01.07.2017 to 31.03.2023 on 'as is where is' basis.

10.4 Thus, as recommended by the 55th GST Council, payment of GST on services supplied by Goethe Institute/Max Mueller Bhawans is hereby regularized for the period from 01.07.2017 to 31.03.2023 on 'as is where is' basis.

11. Difficulties, if any, in the implementation of this circular may be brought to the notice of the Board.

Yours sincerely,

(Sachin Jain)

Joint Secretary, TRU-II

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**E.3 Circular No. 246/03/2025-GST ; dated 30.01.2025**

To,

All the Principal Chief Commissioners/ Chief Commissioners

All the Principal Directors General/ Directors General

Madam/Sir,

**Subject: Clarification on applicability of late fee for delay in furnishing of FORM GSTR-9C- reg.**

Representations have been received seeking clarification regarding levy of late fee payable for delay in furnishing of reconciliation statement in FORM GSTR-9C. It has been requested to clarify whether late fee under section 47 of Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “CGST Act”) will be leviable where reconciliation statement in FORM GSTR-9C is not furnished by the registered person alongwith the annual return in FORM GSTR-9 but is filed subsequently beyond the due date of furnishing of annual return.

2. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by sub-section (1) of section 168 of the CGST Act, hereby clarifies the issues as below.

3. Prior to 01.08.2021, sub-section (2) of section 44 of CGST Act provided that a registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 of the CGST Act **shall furnish the annual return under sub-section (1) of the said section along with a copy of the audited annual accounts and a reconciliation statement.** From 01.08.2021 onwards, with the omission of the requirement of getting accounts audited in accordance with the provisions of sub-section (5) of section 35 of the CGST Act, sub-section (1) of section 44 of CGST Act provides for **furnishing of annual return which may include a self-certified reconciliation statement**, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed. Further, before 01.08.2021, sub-rule (3) of rule 80 of Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the “CGST Rules”) provided that accounts shall be audited as per sub-section (5) of section 35 of the CGST Act in case the aggregate turnover of a registered person exceeded two crore rupees in a financial year and such taxpayer shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C. From 01.08.2021 onwards, sub-rule (3) of rule 80 of CGST Rules provides that taxpayer with aggregate turnover during a financial year exceeding five crore

rupees, shall furnish a self-certified reconciliation statement as specified under section 44 of the CGST Act in FORM GSTR-9C along with the annual return in FORM GSTR-9 on or before the thirty-first day of December following the end of such financial year.

3.1 Therefore, on a combined reading of section 44 of CGST Act with rule 80 of the CGST Rules, it can be concluded that both pre and post amendment, the provisions mandated that registered persons required to furnish an annual return in FORM GSTR-9 for a financial year shall also furnish along with it, a duly certified or self-certified reconciliation statement in FORM GSTR-9C, which reconciles the value of supplies declared in FORM GSTR-9 furnished for the said financial year with the audited annual financial statement. It is also mentioned that a reconciliation statement in FORM GSTR-9C is required to be filed only if the aggregate turnover of the said registered person during a financial year exceeds the specified threshold limit.

3.2 Sub-section (2) of section 47 of the CGST Act provides for a levy of a late fee for failure to furnish the return under section 44 of the CGST Act by its due date, which is to be computed at the specified rate, for each day for which such failure continues, subject to a maximum amount. As per the discussions above, in cases where reconciliation statement in FORM GSTR-9C is not required to be furnished, annual return under section 44 of CGST Act consists only of FORM GSTR-9 and in cases where a reconciliation statement in FORM GSTR-9C is required to be furnished, the annual return under section 44 of CGST Act consists of the return in FORM GSTR-9 along with a reconciliation statement in FORM GSTR-9C. Therefore, in cases where the reconciliation statement in FORM GSTR-9C is required to be furnished along with the annual return in FORM GSTR-9, the furnishing of annual return under section 44 of the CGST Act, may not be said to be complete, unless both return in FORM GSTR-9 and reconciliation statement in FORM GSTR-9C are furnished. If only return in FORM GSTR-9 is furnished and reconciliation statement in FORM GSTR-9C is required but not furnished, annual return under section 44 of CGST Act cannot be said to have been furnished.

3.3 In view of the above, it is clarified that late fee under sub-section (2) of section 47 of the CGST Act, is leviable for the delay in furnishing of complete annual return under section 44 of the CGST Act, i.e. both FORM GSTR-9 and FORM GSTR-9C (where FORM GSTR-9C is also required to be furnished) and the late fee shall be payable for the period from the due date of furnishing of the said annual return upto the date of furnishing of the complete annual return i.e. FORM GSTR-9 and FORM GSTR-9C. It is also to be noted that late fee is not separately leviable for delayed furnishing of FORM GSTR-9 and delayed furnishing of FORM GSTR-9C, but has to be calculated for the period from the due date of furnishing of annual return under section 44 of the CGST Act till the date of furnishing of complete annual return i.e.:

- i. in cases where FORM GSTR-9C is not required to be furnished, the date of furnishing of FORM GSTR-9;
- ii. in cases where FORM GSTR-9C is required to be furnished along with FORM GSTR-9,
  - a. the date of furnishing of FORM GSTR-9, if FORM GSTR-9C is furnished alongwith FORM GSTR-9; or

- b. the date of furnishing of FORM GSTR-9C, if FORM GSTR-9C is furnished subsequent to furnishing of FORM GSTR-9.

4. It is further mentioned that vide notification No. 08/2025-Central Tax dated 23.01.2025, the late fee in respect of delayed filing of complete annual return for any financial year upto FY 2022-23 has been waived, which is in excess of the late fee payable under sub-section (2) of section 47 of CGST Act upto the date of furnishing of return in FORM GSTR-9 for the said financial year, if the reconciliation statement in FORM GSTR-9C is furnished on or before 31st March 2025. Accordingly, in cases where reconciliation statement in FORM GSTR-9C was required to be furnished along with the return in FORM GSTR-9, but was not furnished so for any financial years upto FY 2022-23, and has been furnished subsequently on or before 31st March, 2025, then no additional late fee shall be payable for delayed furnishing of FORM GSTR-9C which is in excess of the late fee payable under section 47 upto the date of furnishing FORM GSTR-9 for the said financial year. Further, no refund shall be admissible in respect of any amount of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years.

5. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

6. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the Board.

Yours faithfully,  
**Gaurav Singh**  
Commissioner (GST)

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## **F INSTRUCTION UNDER CENTRAL TAX**

<b>S. N.</b>	<b>Date</b>	<b>Instruction No.</b>	<b>Subject</b>	<b>Sec.</b>	<b>Rule</b>
F.1	13.01.2025	01/2025-GST	Guidelines for arrest and bail in relation to offences punishable under the CGST Act, 2017	69 132	-- --
F.2	31.01.2025	F. No. 190341/12/2025-TRU	Information received from Ministry of Civil Aviation (MoCA) with respect to Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue.	6	-

### **F.1 Instruction No. 01/2025-GST; dated 13.01.2025**

(Amendment to Instruction No. 02/2022-23 GST (Investigation) dated 17.8.2022)

**Subject: Guidelines for arrest and bail in relation to offences punishable under the CGST Act, 2017 - Reg.**

Please refer to Instruction No. 02/2022-23 GST (Investigation) dated 17.8.2022 on the above subject.

Hon'ble High Court of Delhi in case of KSHITIJ GHILDIYAL versus DIRECTOR GENERAL OF GST INTELLIGENCE, DELHI [W.P. (CRL) No. 3770/2024], vide judgement dated 16.12.2024, has held that the grounds of arrest have to be communicated in writing to the arrested person. In coming to this conclusion, the Hon'ble High Court has relied on the judgements of Hon'ble Supreme Court the cases of Pankaj Bansal Versus Union of India & Ors., Criminal Appeal Nos. 3051-3052 of 2023 { @ Special Leave Petition (Crl.) Nos. 9220-21 of 2023 } dated 3rd October, 2023, and PRABIR PURKAYASTHA vs STATE (NCT OF DELHI), CRIMINAL APPEAL (D. No. 42896/2023) Judgement dated 15th May, 2024.

In this context it is relevant to note the distinction between 'reasons for arrest' and 'grounds of arrest' made by the Hon'ble Supreme Court in the case of PRABIR PURKAYASTHA Vs STATE (NCT OF DELHI), CRIMINAL APPEAL (D. No. 42896/2023). The relevant para of the said Judgement dated 15th May, 2024, reads as follows:

“49. *It may be reiterated at the cost of repetition that there is a significant difference in the phrase 'reasons for arrest' and 'grounds of arrest'. The 'reasons for arrest' as indicated in the arrest memo are purely formal parameters, viz., to prevent the accused person from committing any further offence; for proper investigation of the offence; to prevent the accused person from causing the evidence of the offence to disappear or tempering with such evidence in any manner; to prevent the arrested person for making inducement, threat or promise to any person acquainted with the facts of the case so as to dissuade*

*him from disclosing such facts to the Court or to the Investigating Officer. These reasons would commonly apply to any person arrested on charge of a crime whereas the 'grounds of arrest' would be required to contain all such details in hand of the Investigating Officer which necessitated the arrest of the accused. Simultaneously, the grounds of arrest informed in writing must convey to the arrested accused all basic facts on which he was being arrested so as to provide him an opportunity of defending himself against custodial remand and to seek bail. Thus, the 'grounds of arrest' would invariably be personal to the accused and cannot be equated with the 'reasons of arrest' which are general in nature."*

In light of the above, Para 4.2.1 of Instruction 02/2022-23 GST (Investigation) dated 17.8.2022 is amended and may be read as follows -

***Para 4.2.1 - The grounds of arrest must be explained to the arrested person and also furnished to him in writing as an Annexure to the Arrest Memo. Acknowledgement of the same should be taken from the arrested person at the time of service of the Arrest Memo.***

Hindi version to follow.

(Upender Singh Yadav)

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**F.2 F. No. 190341/12/2025-TRU; dated 31.01.2025**

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioners of Central Tax (All) /

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Information received from Ministry of Civil Aviation (MoCA) with respect to Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue- reg.**

The undersigned is directed to refer to O.M. dated 20.01.2025 (copy enclosed) from Ministry of Civil Aviation (MoCA) providing information in respect of Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue.

2. It may be recalled that based on recommendations of the 54th GST Council meeting held on 09.09.2024 import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration was exempted subject to following conditions:

- *Provided that GST at applicable rates is paid by the establishment of the foreign airline company in India on transport of goods and passengers as may be applicable;*

- *Provided that Ministry of Civil Aviation certifies that the establishment of the foreign company in India is that of an airline company which has been designated by the foreign government under the applicable bilateral air services agreement with India;*
- *Provided further that, Ministry of Civil Aviation certifies that on a reciprocal basis, designated Indian airlines are not subject to levy of similar taxes by whatever name called for the same services appearing under the entry, by the Government of the country designating the foreign airline company.*

3. The second and third conditions, reproduced above relate to MoCA. With respect to second condition MoCA has provided a list of designated foreign airlines that are currently operating from India as per ongoing Winter 2024-25 schedule [Annexure I of the O.M].

3.1 With respect to third condition, MoCA has informed that the matter was discussed with Indian carriers operating international services and comments received from the Indian carriers namely, Air India, IndiGo and Akasa Air have also been shared [Annexure II to the O.M.].

4. The O.M. received from MoCA along with the relevant Annexures is being placed on the CBIC website for information of the field formations.

**Encl:** As above

Yours faithfully,

**Smita Roy**

Technical officer TRU-II

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