

# **GST UPDATE**

## **MARCH 2025**

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### **NOTIFICATIONS AND CIRCULAR**

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## A NOTIFICATIONS UNDER CENTRAL TAX

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	13.03.2025	10/2025 – CT	Amends Notification No. 02/2017-Central Tax, dated the 19th June, 2017 - Jurisdiction of Central Tax Officers - CGST officers	3, 5	-
A.2	27.03.2025	11/2025 – CT	CGST (Amendment) Rules, 2025	128A	164

### A.1 Notification No. 10/2025 – CT ; dated 13.03.2025

**G.S.R. 174(E).**—In exercise of the powers conferred by section 3 read with section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 02/2017-Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 609(E), dated the 19th June, 2017, namely: -

In the said notification, in Table, -

- (i) for serial number 7 and the entries relating thereto, the following shall be substituted, namely: -

“7.	Alwar	Districts of Alwar, Khairthal-Tijara, Kotputli-Behror, Bharatpur, Deeg, Dholpur, Dausa, Karauli, Sawaimadhopur, Sikar and Jhunjhunu in the state of Rajasthan.”;
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- (ii) for serial number 23, and the entries relating thereto, the following shall be substituted, namely:-

“23.	Chennai Outer	Districts of Viluppuram, Kallakurichi, Thiruvannamalai, Vellore, Tirupathur, Ranipet, Tiruvallur, Kanchipuram, Chengalpattu and areas covered under Pallavaram Cantonment Board excluding Chennai Corporation Zone Nos. I to XV (from Ward No. 1 to 200 in existence as on 01.04.2017) and St. Thomas Mount Cantonment Board in the State of Tamil Nadu”;
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- (iii) for serial number 49 and the entries relating thereto, the following shall be substituted, namely: -

“49.	Jaipur	Districts of Jaipur, Ajmer, Beawer and Tonk in the state of Rajasthan.”;
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- (iv) for serial number 53 and the entries relating thereto, the following shall be substituted, namely: -

“53.	Jodhpur	Districts of Jodhpur, Phalodi, Nagaur, Didwana-Kuchaman, Pali, Sirohi, Jalore, Barmer, Balotra, Jaisalmer, Bikaner, Churu, Ganganagar and Hanumangarh in the state of Rajasthan.”;
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- (v) for serial number 63, and the entries relating thereto, the following shall be substituted, namely:-

“63.	Madurai	Districts of Madurai, Ramanathapuram, Sivagangai, Virudhunagar, Tuticorin, Tirunelveli, Tenkasi, Kanyakumari, Theni, Dindigul (except D. Gudalur Village of Palayam Firka of Vedasandur Taluk) in the State of Tamil Nadu.  The territorial waters and the seabed and sub soil underlying such waters from where the nearest point of the appropriate baseline is located in the state of Tamil Nadu and the Union territory of Puducherry.”;
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- (vi) for serial number 100 and the entries relating thereto, the following shall be substituted, namely:-

“100.	Tiruchirapalli	Districts of Tiruchirappalli, Perambalur, Ariyalur, Karur, Pudukottai, Thanjavur, Thiruvarur, Nagapattinam, Mayiladuthurai, Cuddalore, and D. Gudalur village of Palayam Firka of Vedasandur Taluk of Dindigul District in the State of Tamil Nadu.”;
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- (vii) for serial number 102 and the entries relating thereto, the following shall be substituted, namely:-

“102.	Udaipur	Districts of Udaipur, Salumbar, Rajsamand, Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Bundi, Baran, Kota and Jhalawar in the state of Rajasthan.”;
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[F. No. CBIC-20016/8/2025-GST]

**Raushan Kumar, Under Secy.**

**Note:** - The principal notification No. 02/2017-Central Tax, was published in the Gazette of India, Extraordinary, vide number G.S.R. 609(E), dated the 19th June, 2017 and was last amended by notification No. 27/2024-Central Tax, published in the Gazette of India, Extraordinary, vide number G.S.R. 729(E), dated the 25th November 2024.

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## **A.2 Notification No. 11/2025 – CT ; dated 27.03.2025**

**G.S.R. 201(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 (Second Amendment) Rules, 2025.  
(2) 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,—
  - (a) in rule 164, –
    - (i) in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall be inserted.
    - (ii) after sub-rule (4), the following Explanation shall be inserted, namely: -

**“Explanation**, - No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Central Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”.
  - (b) in rule 164, in sub-rule 7, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where the notice or statement or order mentioned in sub-section(1) of section 128A of the Act includes demand of tax, partially for the period mentioned in the said sub-section and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

***Explanation***,– For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1st July, 2017 to the 31st March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A.”

[F. No. CBIC-20016/12/2025-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 was last amended, vide number G.S.R. 72(E), dated the 23rd January, 2025.

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**B CIRCULAR**

S. N.	Date	Circular No.	Subject	Sec	Rule
B.1	27.03.2025	248/05/2025	Various issues related to availment of benefit of Section 128A of the CGST Act, 2017	128A	164

**B.1 Circular No. 248/05/2025 ; dated 27.03.2025**

To,

All the Principal Chief Commissioners/ Chief Commissioners

All the Principal Directors General/ Directors General

Madam/Sir,

**Subject: Various issues related to availment of benefit of Section 128A of the CGST Act, 2017-reg.**

Based on the recommendations of the GST Council made in its 53rd and 54th meetings, a new section 128A was inserted in the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act, 2017) and Rule 164 has been inserted in the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as CGST Rules, 2017) w.e.f. 1st November 2024 to provide for waiver of interest or penalty or both relating to demands raised under Section 73 for the period from 1st July 2017 to 31st March 2020. In this regard, circular No. 238/32/2024-GST dated 15th October 2024 has also been issued clarifying various issues related to implementation of the said provisions.

2. Representations have been received from trade and industry highlighting certain issues being faced in availing the benefit provided under section 128A of the CGST Act, 2017 such as eligibility of cases for benefit under section 128A, where payment has been made through GSTR-3B instead of DRC-03 and treatment of withdrawal of appeals filed by the taxpayer against consolidated adjudication order covering periods beyond the one specified under section 128A of the CGST Act, 2017 for the purpose of availing the said benefit.

3. Accordingly, in view of the difficulties being faced by the trade and industry and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, 2017, hereby clarifies the issues detailed hereunder.

4. Unless otherwise specified, all the sections mentioned in this circular refer to sections of the CGST Act, 2017 and all the rules mentioned herein refer to the rules of CGST Rules, 2017.

**4.1 Issue 1: Whether the cases where tax has been paid through return in FORM GSTR-3B instead of through FORM GST DRC-03, prior to the notification of section 128A i.e. 1st November 2024, would be eligible for the benefit under section 128A of the CGST Act?**

- 4.1.1 Representations have been received seeking clarification as to whether cases where payment has been made through FORM GSTR 3B, before coming into force of section 128A into force, i.e. 1st November 2024, are eligible for benefit provided under said section.
- 4.1.2 The matter has been examined. Vide circular No. 238/32/2024-GST dated 15th October, 2024, it was clarified that any amount paid towards the said demand prior to the date notified under sub-section (1) of section 128A i.e. 1st November 2024, shall be considered as payment made towards the amount payable under sub-section (1) of Section 128A, as long as the said amount has been paid prior to 1st November 2024 and was intended to be paid towards the said demand.
- 4.1.3 Further, rule 164 (1) provides that in order to avail the benefit under section 128A, payments are to be made in FORM GST DRC-03 towards the tax demanded in respect of a notice or a statement mentioned in section 128A (1) (a) and rule 164(2) provides that tax payment shall mandatorily be made only by crediting the amount in the electronic liability register against the debit entry created in respect of orders mentioned in clauses (b) and (c) of sub-section (1) of section 128A. The said sub-rule also provides the procedure to be followed for cases where payment has already been made through FORM GST DRC-03.
- 4.1.4 From the examination of the above provisions, it is clarified that a taxpayer who has made the payment through FORM GSTR-3B before the date of coming into force of section 128A i.e. 01st November 2024, shall also be eligible to avail the benefit under the said section. However, any taxpayer who intends to avail the benefit of the said provision on or after the said section comes into force, i.e. 1st November 2024 shall be required to make payments necessarily through the modes as prescribed under rule 164 of the CGST Rules.
- 4.1.5 Therefore, it is clarified that the cases where the payment of tax has been made through FORM GSTR 3B prior to the issuance of demand notice and/or adjudication order before the date 1st November 2024, shall also be eligible for benefit under section 128A of the CGST Act, subject to verification by the proper officer.

**4.2 Issue 2: Whether (i) the entire amount of tax demanded is required to be discharged and (ii) the appeal is required to be withdrawn for the entire period, where notices/statements/orders issued to taxpayers, pertains to period covered partially under Section 128A and partially by those outside it.**

4.2.1 In cases where the notice/statement or order etc. pertains to the period partially covered under Section 128A and partially beyond the said period, Rule 164 (4) and proviso to Rule 164(7) have been amended to allow the taxpayer to file an application under FORM SPL-01 or FORM SPL-02 as the case may be after making payment of his tax liability for the periods covered under section 128A. The taxpayer after filing FORM SPL-01 or FORM SPL-02 as the case may, shall intimate the appellate authority or Tribunal his intent to avail the benefit of Section 128A and that he does not intend to pursue the appeal for the period covered under the said Section i.e. FY 2017-18 to 2019-20. The Appellate Authority or Appellate Tribunal as the case may, shall after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as it thinks just and proper.

4.2.2. Clarification issued vide point 6 of the Table at para 4 of circular No. 238/32/2024-GST dated 15th October 2024 is accordingly withdrawn.

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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