

GST LAW COMMUNIQUE

Latest updates for the month of August 2025

A] Important Notifications (Rate)

No new rate notifications were issued during the month

B] Important Notifications

1] Extension of due date of **FORM GSTR-3B**: Due date for filing the return for the month of July 2025 for the registered persons whose principal place of business is located in the districts of Mumbai (City & sub-urban), Thane, Raigad and Palghar of the state of Maharashtra till 27th August, 2025.

[Notification No. 12/2025-Central Tax, dated 20th August, 2025]

C] Important Circulars

No new circulars were issued during the period.

D] Important Instructions

No new instructions were issued during the period

E] Important Case Laws

1] **Namasivaya Auto PARTS Vs. Deputy State Tax Officer 1, Chennai- 2025(99) G.S.T.L. 3 -Madras High Court-**

Service of order, notice, etc. - Show cause notice - Uploading on portal v. alternative mode - Opportunity of hearing - Show cause notice was uploaded on GST portal - According to petitioner, petitioner was not aware of issuance of show cause notice issued through GST portal and original of said show cause notice was not furnished to them - **HELD** : No doubt sending notice by uploading in portal is a sufficient service, but, Officer who is sending repeated reminders, inspite of fact that no response from petitioner to show cause notices etc., Officer should have applied his/her mind and explored possibility of sending notices by way of other modes prescribed in Section 169 of CGST/TNGST Act, which are also valid mode of service under Act, otherwise it would not be an effective service, rather, it would only fulfilling empty formalities - Merely passing an ex parte order by fulfilling empty formalities would not serve any useful purpose and same would only pave way for multiplicity of litigations, not only wasting time of Officer concerned, but also precious time of Appellate Authority/Tribunal and High Court as well - Thus, when there was no response from taxpayer to notice sent through a particular mode, Officer who was issuing notices should strictly explore possibilities of sending notices through some other mode as prescribed in Section 169(1) *ibid*, preferably by way of RPAD, which would ultimately achieve object of GST Act - Impugned assessment order was passed without affording any opportunity of personal hearing to petitioner - Matter was to be remanded for fresh consideration.

Incorporating

- 1] Important Notifications
- 2] Important Circulars/Clarifications
- 3] Important Case laws, AAR, AAAR
- 4] Compliance calendar for the month of August 25



2] Appolo Sesame Industries Vs. Asst. Comm. of CGST, Nadiad- 2025(99) G.S.T.L.98- Ahmedabad High Court-

Appeals to Appellate Authority - Manual filing of appeal - Appeal was filed manually due to non-availability of order-in-original on GST portal though same was served and physically received by assessee - Appellate Authority rejected appeal on ground that assessee did not file appeal electronically as provided under Rule 108 of Central Goods and Services Tax Rules, 2017 - **HELD** : Appellate Authority was empowered to accept appeal manually as assessee could not file appeal electronically due to non-availability of order-in-original - Even Appellate Authority did not issue provisional acknowledgment as stipulated in clause (2)(ii) of the proviso to Rule 108(1) ibid - Appellate Authority ought to have considered appeal filed manually by assessee and could not have rejected same on technical ground - Matter was to be remanded to Appellate Authority to consider appeal filed manually on merit.

3] U.S. Metal Products Vs. State of U.P.- 2025(99) G.S.T.L.29- Allahabad High Court-

Detention of goods and conveyances in transit - E-way bill and invoice - Technical error - Assessee's goods in transit were intercepted and after verification of documents, no discrepancy was pointed out except, in e-way bill Invoice number was wrongly mentioned as 3096 in place of 3063 - Thereafter penalty order was passed which had been assailed in appeal but appeal was also dismissed - **HELD**: Goods were in transit when same were intercepted and discrepancy in e-way bill was pointed out as tax invoice number 3096 was mentioned in place of 3063 - However, no other discrepancy was pointed out with regard to quality, quantity or difference of items as mentioned in accompanying documents - As per C.B.I. & C. Circular No. 64/38/2018-GST, dated 14-9-2018, if there is any error in one or two digits, proceedings under section 129 of CGST Act should not be initiated - Therefore, entire proceedings itself were not sustainable in eyes of law and impugned orders were to be set aside.

4] Thirumalai Balaji Constructions Vs. Deputy Commissioner(ST), Thanjavur-2025(99) G.S.T.L.131- Madras High Court-

Appeals to Appellate authority - Limitation period - Condonation of delay on payment of tax - Period 2017-18, 2019-20 and 2020-21 - Appeals were not filed within prescribed period of limitation - Appeals were filed after expiry of limitation period - **HELD**: Although Hon'ble Supreme Court has held that there is no scope of entertaining Writ Petition after expiry of limitation, this Court has taken consistent stand to allow petitioner under similar circumstances to file an appeal, subject to pre-deposit of 25% of disputed tax. This stand has not been deviated and has been followed regularly - Appeals could be filed after expiry of limitation period subject to pre-deposit of 25 per cent of disputed tax - Petitioner was to be permitted to file statutory appeal within 30 days, subject to pre-deposit of 25 per cent of disputed tax.

5] TVL DEE DEE Creations Vs. Deputy State Tax Officer-2, Tirupur-2025(99) G.S.T.L.133- Madras High Court-

Demand - Show cause notice - Service of - Opportunity of hearing - Show cause notice and all other allied communications were uploaded on GST portal - According to assessee, assessee was not aware of issuance of said show cause notice as it was issued through GST portal under wrong tab "View Additional notices/orders" and that original of said show cause notice was not furnished to assessee - **HELD** : Impugned assessment order came to be passed without affording any opportunity of personal hearing to assessee - Sending notice by uploading in portal is a sufficient service, but, officer who is sending repeated reminders, inspite of fact that no response from taxpayer to notice sent through a particular mode, should have applied his/her mind and explored possibility of sending notices by way of other modes prescribed in Section 169 of GST Act, which are also valid mode of service under Act, preferably by way of RPAD, which would ultimately achieve object of GST Act - Merely passing an ex parte order by fulfilling empty formalities will not serve any useful purpose and same will only pave way for multiplicity of litigations, not only wasting time of officer concerned, but also precious time of Appellate Authority/Tribunal and High Court as well - Therefore, matter was to be remanded for fresh consideration.

6] Binod Traders Vs. Union of India-2025(99) G.S.T.L.142- Patna High Court-

Service of notice - Uploading on portal - Sufficiency of service - Period 2017-18 - A notice was issued to assessee for relevant period and same was uploaded on portal - Thereafter final order was passed by Adjudicating Authority under Section 73 of BGST Act, 2017 - Assessee preferred belated appeal and same was rejected - Core issue involved in instant lis was whether uploading of summary show cause notice in portal would suffice or not - **HELD:** Co-ordinate Bench of High Court had taken a decision that uploading SCN in portal would not be sufficient nor would substitute registered post with acknowledgement and other mode of communication which were required to be adhered - In light of facts and circumstances, for non-compliance of Section 169 ibid, impugned orders were to be set aside and matter was to be remanded to issue fresh summary show cause notice and pass speaking order.

7] Kishan Chand & Co. Vs. Additional Commissioner, Appeal-State Tax- 2025999) G.S.T.L.162- Allahabad High Court-

Appeals to Appellate Authority - Condition precedent - Certified copy of order - A notice was issued to assessee under Section 73 of CGST/UPGST Act, 2017 intimating discrepancies in returns GSTR 3B, GSTR 9, GSTR 1, and GSTR 2A - Thereafter, an order was passed, which was challenged in appeal, however appeal was dismissed on grounds of laches that certified copy of order impugned therein was not filed as per Rule 108 of CGST/UPGST Rules, 2017 - Assessee submitted that appeal was preferred through e-mode along with requisite documents, and after amendment in rule 108, condition for filing a self certified copy was required to be made in event copy of order was not filed with memo of appeal - **HELD:** It was not in dispute that along with appeal, copy of order appealed against was filed - In Chegg India (P.) Ltd. [(2025) 26 Centax 38 (Del.)], it was held that condition for physically filing certified copy is not mandatory, but procedural in nature and If an appeal is preferred along with all document, filing of certified copy is not required - Issue at hand was covered by judgement in Chegg India - In view of same, order passed in appeal was to be set aside and matter was to be remanded.

8] Alms Frozen Foods Pvt.Ltd.Vs. Union of India- 2025(99) G.S.T.L.185-Allahabad High Court-

Demand - Tax or ITC involving fraud etc. - Suppression of facts - Classification dispute - A show cause notice was issued to assessee based on C.B.I. & C. Circular No. 80/54/2018-GST, dated 31-12-2018 - Assessee submitted that said circular was set aside by High Court in another matter, against which an SLP was pending consideration before Supreme Court - **HELD :** Circular, which had formed basis for issuing show cause notice and adjudication order, was pending consideration before Supreme Court in Pearl City Marine Products (P.) Ltd. v. Union of India [(2024) 24 Centax 395 (S.C.)] - In similar nature matter, directions were given not to take any coercive steps - In view of same, matter was to be listed, counter affidavits were to be filed and in meantime, no coercive action was to be taken against assessee for recovery pursuant to impugned order.

9] IDP Education India Pvt.Ltd.Vs. Union of India- 2025(99) G.S.T.L.193- Bombay High Court-

Intermediary - Scope of - Refund of IGST paid on export of service - Period March, 2019 to March, 2021 - Assessee, a subsidiary of IDP Australia, was obliged to provide support services to IDP Australia with respect to Indian students intending to opt for courses offered by foreign universities - For said purpose, IDP Australia shared certain percentage of fee received by it from foreign students with assessee - Assessee did not have any contractual obligation with universities or with students and did not raise any invoice or receive any consideration from universities or students - Revenue rejected refund claim of IGST paid on supply of services to IDP Australia holding that assessee squarely fell within term "intermediary" - **HELD:** It was noted that in identical facts and circumstances in assessee's own case, CESTAT had given categorical finding that assessee was not an intermediary - There was no reason to take a different view, thus assessee was not an intermediary and was entitled to refund - In view of same, matter was to be remanded.

10] Fiserv Merchant Solutions Pvt.Ltd. Vs. State of U.P.- 2025(99) G.S.T.L.235- Allahabad High Court-

Penalty - Detention of goods and conveyances in transit - Non-filling of part-B of e-way bill - Goods were being transported and part-B of e-way bill was not filled up - Penalty was imposed under Section 129(3) of UPGST Act, 2017 - **HELD:** Except for noticing violation of provisions of Rule 138 of CGST/UPGST Rules, 2017 on account of non-filling up of part-B of e-way bill, nothing was indicated pertaining to any attempt to evade tax - Mere non-filling of part-B of e-way bill would not attract penalty

under Section 129 ibid unless an attempt was made to evade tax and a finding in this regard was recorded - Impugned order was to be set aside.

11] Himalaya Communications Pvt.Ltd.Vs.Union of India- 2025(99) G.S.T.L.332- Himachal Pradesh High Court-

Input tax credit - Denial of - Cancellation of supplier's registration - Assessee filed instant petition against impugned order, whereby claim of ITC had been rejected - Sole ground on which ITC claim had been denied to assessee was that supplier's GST registration had been cancelled with retrospective effect - However, there was no material on record indicating that either Assessing Officer or Appellate Authority had considered whether transaction in question was genuine and straightaway notice under Section 16(2) of CGST Act, 2017 had been issued - HELD : Before taking any action in matter, considering genuineness of transaction, same could have been determined only after examining all relevant documents, which was not done in instant case - Consequently, Impugned orders were to be set aside and matter was to be remanded back to Adjudicating Authority.

12] K.C.Timber Products Vs.Additional Commissioner- 2025(99) G.S.T.L.400- Allahabad High Court-

Appeals to Appellate Authority - Physical filing of Certified copy of order - Period 2019-20 - Order dated 8-7-2021 was passed by Proper Officer and appeal against said order was preferred on 18-8-2021 through e-mode and self-certified copy of order was submitted within prescribed time - Thereafter, Rule 108 of CGST Rules was amended on 26.12.2022, which contemplates for submitting a certified copy of the order within 7 days - Appeal was dismissed on the ground of laches that the certified copy of the impugned order was not filed as per Rule 108 ibid framed under the GST Act. - HELD : It was admitted that appeal against order dated 8-7-2021 passed by Proper Officer was preferred on 18-8-2021 - It was also not in dispute that along with appeal, copy of order appealed against was also filed - Said fact had specifically been mentioned in supplementary affidavit, which had not been denied by State - During pendency of appeal, subsequent amendment to Rule 108 ibid came on 16-12-2022 - As per unamended Rule 108(3) ibid time of filing certified copy of order appealed against was within 7 days of submission of appeal; whereas, as per amended Rule 108(3) ibid, where decision and order against was not uploaded on common portal, then party shall submit certified copy of said decision within 7 days - Bare conjoint reading of aforesaid provisions clearly showed that in event certified copy of order appealed against was not uploaded along with appeal through e-mode, then within 7 days of filing of appeal, a self-certified copy of order was supposed to be filed within 7 days - Condition to physically file certified copy of impugned decision/order was not mandatory - Therefore, an appeal filed prior to amendment, where certified copy was submitted with a delay, may be condoned if online filing was completed within prescribed limitation period - Ultimately, what is to be borne in mind is fact that online filing was within limitation - There was no doubt being raised as to genuineness of copy of order, which had been filed - Under such circumstances, merely because physical submission of appeal.

13] VRINDA Automation Vs.State of Uttar Pradesh- 2025(99) G.S.T.L.411- Allahabad High Court-

Demand - Show cause notice - Demand not to exceed notice amount - Opportunity of hearing - SCN was uploaded only on GST portal under 'Additional Notice and Order' tab and it was not communicated by any other mode, due to which petitioner remained unaware of its issuance and failed to submit a response - Proceedings were initiated through a show-cause notice under Section 74 of CGST/UPGST Act, 2017 demanding of Rs. 66,13,875 - However, by impugned order, a demand of Rs. 1,34,94,294 was raised against petitioner - HELD: Show-cause notice merely indicated amount of Rs. 66,13,875 as representing tax and penalty along with interest @ 18% p.a. and demand qua three components had been raised at Rs. 1,34,94,294/-, even if notice qua interest amount was taken in compliance of provisions, amount of penalty and interest thereon was beyond show cause notice, which was ex facie contrary to provisions of Section 75(7) ibid - Section 75(7) ibid is a mandatory provision, ensuring that assessee was not subjected to demands beyond scope of show-cause notice - On account of violation of provisions of Section 75(7) ibid, order impugned could not be sustained - Thus, impugned order was to be quashed and set aside and matter was to be remanded back.

F] GST portal updates

1] Advisory on extension of GSTR-3B due date in few districts of Maharashtra State: In view of the natural calamity caused by heavy rains, the due date of GSTR-3B for the July-2025 tax period has been extended from 20th August, 2025 to 27th August, 2025 for the following districts of Maharashtra state:

1. Mumbai (City),
2. Mumbai (sub-urban),
3. Thane,
4. Raigad
5. Palghar

For further details, please refer to Notification No. 12/2025 - Central Tax dated 20th August, 2025 issued by CBIC..

2] System Enhancement for Order-Based Refunds: Earlier, taxpayers could claim refunds under the category “On account of Assessment/Enforcement/Appeal/Revision/Any Other Order” (ASSORD) only when the cumulative balance of a Demand ID was negative and its status showed “Refund Due.” This created a restriction, as taxpayers were unable to claim refunds in cases where individual minor heads reflected negative balances but the overall cumulative balance was zero or positive. To address this issue, the system has now been enhanced. Refunds can be claimed irrespective of the Demand ID status, and are also allowed even if the cumulative balance is positive or zero, provided any minor head reflects a negative balance. In such cases, only the negative balances will be auto-populated in the refund application (Form RFD-01), ensuring that no refund is claimed against positive balances. Additionally, the system now suggests the most recent relevant order number, such as an order-in-original, rectification order, or appellate order, wherever a negative balance exists. Tooltips have also been introduced near the Order Number and Demand ID fields to guide taxpayers in entering correct details. A comprehensive user manual and FAQs will be released shortly, and any discrepancies or system-related issues can be addressed by raising a ticket with the GST helpdesk.

Compliance Calendar for the month of September 2025

Due Date of Compliance	Compliance
10.09.2025	Monthly GSTR 7 for the month of August 2025 (TDS deductor)
	Monthly GSTR 8 for the month of August 2025 (TCS collector)
11.09.2025	Monthly GSTR 1 for the month of August 2025 (Regular Monthly Taxpayer)
13.09.2025	IFF for taxpayers under the QRMP scheme (August 25)
13.09.2025	GSTR-5 for the month of August 2025 (Non-Resident Taxpayer)
13.09.2025	GSTR-6 for the month of August 2025 (Input Service Distributor)
20.09.2025	Monthly GSTR 3B for the month of August 2025 (Regular Monthly Taxpayer)
20.09.2025	Monthly GSTR 5A for the month of August 2025 (OIDAR service provider)
25.09.2025	PMT-06 Monthly tax payment for August 2025 under QRMP Scheme

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