

# GST LAW COMMUNIQUE

Latest updates for the month of April 2025

## A] Important Notifications (Rate)

No new rate notifications were issued during the month

## B] Important Notifications

No new notifications were issued during the period.

## C] Important Circulars

No new notifications were issued during the period

## D] Important Instructions

1] Instructions for processing of applications for GST registration -regarding: The CBIC has issued Instruction No. 03/2025-GST to address widespread inconsistencies in the processing of GST registration applications filed in **FORM GST REG-01**. The instruction aims to ensure that genuine applicants are not harassed by unnecessary document demands or queries while also safeguarding the system from fraudulent registrations aimed at availing fake Input Tax Credit (ITC). It supersedes the earlier Instruction No. 03/2023-GST issued in June 2023.

◆ **Documents for Principal Place of Business:** Applicants are required to upload only **one valid document** for proof of the principal place of business. This can include a property tax receipt, electricity bill, water bill, or any similar document recognized under state or local laws. Officers must not insist on original documents or seek additional papers if the uploaded one is valid and legible. In cases of rented premises, a rent/lease agreement along with one ownership document of the lessor is sufficient. If the agreement is unregistered, ID proof of the lessor must be added. Where utilities are in the applicant's name, no lessor documents are needed. Shared or consent-based premises require a consent letter, ID proof of the consenter, and one ownership document. In the absence of any agreement, an affidavit (executed before a magistrate or notary) and a utility bill in the applicant's name will suffice.

◆ **Proof for Constitution of Business:** To prove the constitution of the business, only **relevant core documents** should be sought. For partnerships, the partnership deed is sufficient. For societies, trusts, clubs, government departments, and similar entities, their registration certificates or proof of formation should be uploaded. Officers are instructed not to demand any extra documents such as MSME certificates, Udyam registrations, or shop establishment licenses, unless absolutely necessary.

◆ **Avoidance of Presumptive and Irrelevant Queries:** Officers must refrain from raising **presumptive or irrelevant queries**. Common examples of such unnecessary queries include questioning why the director or authorized signatory resides in a different state, whether the listed

## Incorporating

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



goods are allowed for sale in that region, or doubting whether business can be conducted from the declared premises. Queries should be strictly limited to verifying the accuracy and completeness of the information and documents submitted.

- ◆ **Timeframes and Manner of Application Processing:** Applications not flagged as risky are to be processed and approved **within 7 working days**. If flagged as risky—due to Aadhaar not being authenticated or based on risk parameters—or if physical verification is required, the registration must be granted **within 30 days** after proper verification. Officers are expected to cross-check the documents with publicly available sources and ensure the information is complete and correct. Physical verification must be completed in accordance with Rule 25 of CGST Rules and uploaded in **FORM GST REG-30** at least 5 days before the 30-day deadline.
- ◆ **Issuance of Notices and Clarifications:** Clarifications from the applicant may be sought via **FORM GST REG-03**, but only in specific cases—such as when uploaded documents are illegible, the address is vague or mismatched, or when a prior GSTIN on the same PAN is cancelled. In such cases, notices must be issued within the 7-day (normal) or 30-day (risky case) timelines. Additional documents not listed in the prescribed forms should only be demanded with prior approval from a Deputy or Assistant Commissioner.
- ◆ **Applicant's Response and Final Disposal:** Once a notice in REG-03 is issued, the applicant must reply in **FORM GST REG-04** within **7 working days**. If the reply is satisfactory, the registration should be approved within another 7 days. If not, the officer may reject the application with reasons recorded in writing, through **FORM GST REG-05**. If no reply is received, the application can be rejected within 7 days after the reply period expires.
- ◆ **Role of Senior Officers and Supervision:** Principal Chief Commissioners and Chief Commissioners have been directed to actively **monitor and supervise** the processing of registration applications in their respective zones. This includes reviewing physical verifications, assessing the nature of queries raised, ensuring timely processing, and preventing deemed approvals due to inaction. Adequate staff must be posted to handle registrations efficiently, and erring officers who deviate from these instructions must face strict action. Local trade notices may be issued to clarify acceptable documents specific to that region.

[Instruction No. 03/2025-GST dt. 17<sup>th</sup> April, 2025]

## **E] Important Case Laws**

### GST LAW COMMUNIQUE- APRIL 2025

#### Important Case Laws

##### **1]Upamanyu Kattha Industries Vs.State of U.P -2025(95) G.S.T.L.4 - Allahabad High Court-**

Demand - Tax or ITC involving fraud, etc. - Assessment of dead person - Proprietor of assessee-firm died on 25-12-2023 and on an application made, GST registration of firm was cancelled on 16-2-2024 with effect from 31-1-2024 - However, notice was issued on 12-2-2024 followed by reminders and ultimately, ex parte assessment under Section 74 of CGST Act was passed on 20-9-2024 - Assessee submitted that once proprietor had died and registration was cancelled, show cause notice and reminders could not have been issued to deceased - Further, that petitioner, new proprietor of firm, wife of deceased, got a fresh registration on 2-1-2024 with effect from 29-12-2023 and was continuing same firm - **HELD** : Assessment had been made against a dead person and was not to be sustained - Impugned order of assessment was thus to be set aside 74 of Central Goods and Services Tax Act, 2017/Uttar Pradesh Goods and Services Tax Act, 2017.

##### **2]M.P Jay Jagannath Transport Vs.State Tax Officer,Keonjhar-2025(95)G.S.T.L.5-Orissa High Court-**

Demand - Tax or ITC not involving fraud, etc. - Opportunity of hearing - Period 2018-19 - A show cause notice was issued to assessee and date of filing reply was 3-8-2023 - Assessee could not file reply in time and filed same on 2-11-2023 - Impugned ex parte order was passed - On writ petition - **HELD** : It was noted that assessee submitted some documents within extended time and thereafter file belated reply but before passing of impugned order - Facts and circumstances caused instant Court to exercise

extraordinary power to interfere as assessee appeared to have exhibited some substance in wanting to present defence - Accordingly, impugned order was to be set aside and matter was to be remanded.

### **3]Shambhu Prasad Vs. State of Assam- 2025(95) G.S.T.L.11-Gauhati High Court-**

Demand - Opportunity of hearing - Non-issuance of show cause notice - Petitioner was issued a Summary of Show Cause Notice in GST DRC-01 and said summary of SCN claimed to include SCN as an attachment, but no proper SCN was attached, only a tax determination statement, thus, petitioner was not able to reply as SCN was not attached - Further said attachment lacked required digital or physical signature of proper officer as per Rule 26(3A) - Subsequently Summary of Order was issued in Form GST DRC-07, finalizing tax demand based on petitioner's alleged failure to respond to SCN - HELD : Summary SCN (Form GST DRC-01) could not replace proper SCN required under section 73(1) and merely attaching a tax determination statement without explicitly stating reasons for initiating proceedings did not satisfy requirements of law - In view of judicial precedents where it was held that proper officer authentication was mandatory for validity and petitioner was denied a personal hearing despite requesting it in Form GST DRC-06, impugned summary of order was to be set aside.

### **4]Print Sales Company Vs.State of Assam - 2025(95) G.S.T.L.33- Gauhati High Court-**

Demand - Tax or ITC not involving fraud - Show cause notice - Non-issuance of SCN - Petitioner- assessee was engaged in business of printing materials - Assessee challenged order issued by revenue under Section 73(1) of AGST Act, 2017 and Rule 142(1) of AGST Rules, 2017 on grounds that said order was passed without issuance of proper and prior show cause notice prescribed under sub-section (1) of Section 73 ibid and assessee was only served with a summary of show cause notice in Form GST DRC-01, which was also not in conformity with Section 73 ibid read with Rule 142(1)(a) ibid - HELD : Summary of show cause notice in GST DRC-01 is not a substitute to show cause notice to be issued in terms with Section 73(1) ibid, irrespective of issuance of summary of show cause notice, proper officer had to issue a show cause notice to put provision of Section 73 ibid into motion - Therefore, impugned order was not sustainable in eyes of law and same was to be set aside.

### **5] Sandhya Constructions Vs.State of Andhra Pradesh- 2025(95)G.S.T.L.40-Andhra Pradesh High Court-**

Assessment - Validity of - Unsigned order - Period 2019-20 to 2020-21 - Assessee impugned assessment order on various grounds including ground that said proceeding did not contain signature of Assessing Officer - HELD : Signature on assessment order cannot be dispensed with - Absence of signature of Assessing Officer on assessment order would render assessment order invalid - Accordingly, impugned order was to be set aside.

### **6]Riocare India Pvt.Ltd.Vs.Asst.Com.,C.G.S.T.& C.Ex.-2025(95) G.S.T.L.39-Bombay High Court-**

Demand - Tax or ITC involving fraud etc. - Show cause notice - Common notice for multiple assessment period - Period July, 2018 to March, 2023 - Impugned show cause-cum-demand notice was issued to assessee for multiple assessment period during relevant time - Assessee filed instant petition challenging same on ground that impugned show cause notice related to different financial years and, therefore, for each financial year a separate show cause notice ought to have been issued and one show cause notice for July, 2018 to March, 2023 was impermissible - HELD : Prima facie there is nothing in Section 74 of CGST Act, 2017 which would prohibit authority from issuing a notice calling upon assessee to pay tax that had not been paid, in fact a notice under Section 74(1) ibid can be issued for any period, provided said notice was given at least 6 month prior to time limit specified in Section 74(10) ibid for issuance of order - In instant case, admittedly, there was no issue of limitation - In such circumstances, writ petition could not be entertained.

### **7]Bio Veda Action Research Company Vs.Union of India- 2025(95)G.S.T.L.91- Allahabad High Court-**

State/UT GST Officer - Parallel proceedings - Petitioner raised objection regarding jurisdiction when both Central GST and State GST authorities issued show cause notices on same subject matter - Impugned order was passed by State GST authorities - HELD : State GST authorities had no jurisdiction to issue notice after CGST authorities had already issued show cause notice on same subject matter - Impugned order was to be set aside and CGST authorities were to be allowed to continue with proceedings.

**8]Bhagya Kalita Vs.Union of India- 2025(95) G.S.T.L.97- Gauhati High Court-**

Demand - Tax or ITC involving fraud, etc. - Condition precedent - Interim relief - Show cause notice was issued to petitioner by department as to why powers under Section 74(1) of CGST Act, 2017 should not be invoked against petitioner - Petitioner submitted that for invocation of jurisdiction of department under Section 74(1) ibid, there must be *prima facie* evidence to suggest that petitioner had resorted to wilful suppression, misstatement or fraud and thereby depriving revenue of taxes - Petitioner also referred to Instruction No. 5/2023-GST, dated 13-12-2023 issued by CBIC whereby it was instructed that Section 74(1) ibid could not be invoked unless there were instances of wilful suppression, misstatement or fraud - Petitioner submitted that perusal of show cause notice did not reflect that initiation or invocation of jurisdiction under Section 74 ibid was considered to be a situation outside purview of circular - HELD : In instant case, upon perusal of materials before Court, at this stage notice was to be issued - In meanwhile, further proceedings pursuant to show cause notice was to be stayed.

**9] J.K.Laxmi Cement Lt.Vs.Union of Indis- 2025(95) G.S.T.L.99- Chhattisgarh High Court-**

Input tax credit - Apportionment of credit and blocked credit - Plant and machinery - Construction of shopping mall - Petitioner contended that shopping mall is covered under section 17(5)(d) of CGST Act, 2017 and input tax credit is available on same - HELD : Supreme Court in *Safari Retreats (P.) Ltd. [2024 (90) G.S.T.L. 3 (S.C.) = (2024) 23 Centax 62 (S.C.)]* has held that question whether mall can be classified as 'plant and machinery' is a factual question which has to be determined keeping in mind business of registered person and role that building plays in said business - Functionality test will have to be applied to decide whether construction of immovable property is 'plant' for purposes of Section 17(5)(d) ibid - Instant writ petition was to be dismissed - Petitioner was at liberty to raise issue in appropriate proceedings.

**10] Addichem Speciality LLP Vs.Special Commissioner-I, Department of Trade & Taxes-2025(95) G.S.T.L.123-Delhi High Court-**

Appellate authority - Appeals to - Limitation period - Condonation of delay - Whether appellate authority has power to condone delay beyond prescribed period of three months plus one month - HELD: Once statute prescribes specific period of limitation, appellate authority does not have inherent power to condone delay in filing appeal by invoking provisions of Limitation Act, 1963 - Right to seek condonation of delay and invoke discretionary power inhering in an appellate authority would depend upon whether statute creates a special and independent regime with respect to limitation or leaves an avenue open for appellant to invoke general provisions of Limitation Act to seek condonation of delay - Provisions of Limitation Act, 1963, particularly section 5, cannot be invoked to condone delay in filing appeal beyond prescribed period of three months plus one month - Appeals were filed beyond prescribed period of limitation provided by sections 107(1) and 107(4) of CGST Act, 2017 - Writ petitions were to be dismissed.

**11] Arjun Enterprise Vs.Union of India- 2025(95)G.S.T.L.175- Calcutta High Court-**

Appellate Authority - Appeals to - Limitation period - Condonation of delay - Period 2017-18 to 2018-19 - On 13-4-2023, adjudication order was passed and dispatched in physical form but same was not uploaded on GST portal - Assessee was unable to file appeal online - Assessee filed appeal physically on 5-10-2023 - Department uploaded adjudication order on GST portal on 27-12-2023 i.e. only after assessee had filed physical appeal - Assessee's appeal was dismissed on ground of limitation - HELD : Despite delay caused by respondent authorities, appellate authority dismissed appeal on 30-8-2024 solely on ground that it was time-barred, without considering procedural lapses or assigning any reasons - Statutory provisions on limitation should be interpreted liberally in cases where genuine hardships are demonstrated - Appellate authority should consider and decide application for condonation of delay filed by assessee on merits.

**12]Goswami Security Service Pvt.Ltd.Vs.State of Bihar-2025(95)G.S.T.L.180-Patna High Court-**

Appeals to Appellate Tribunal - Non-constitution of Tribunal - Interim relief - Assessee was desirous of availing statutory remedy of appeal against impugned order - However, due to non-constitution of Tribunal, assessee was deprived of his statutory remedy of appeal and also prevented from availing benefit of stay of recovery of balance amount of tax upon deposit of amounts as contemplated under Section 112(8) of BGST Act, 2017 - HELD : On payment of 10 per cent of tax

amounts in dispute, assessee would be entitled to stay of recovery till Tribunal would be constituted and an appeal would be filed.

**13] Raam Autobahn India Pvt.Ltd. Vs.Asst.Commissioner, Vishakhapatnam-2025(95) G.S.T.L.194- Andhra Pradesh High Court-**

Assessment - Order without DIN, Validity of - Period July, 2017 to September, 2017 - Petitioner challenged assessment order on ground that said order did not contain a Document Identification Number (DIN) - HELD : In view of decision of Supreme Court and Division Bench of High Court as also CBIC Circular No. 128/47/2019-GST, dated 23-12-2019, non-mention of a DIN number in impugned order required impugned order to be set aside - Impugned order was to be set aside with liberty to respondent authority to conduct fresh assessment after assigning a DIN to said order.

**14] Kapton Alloys Pvt.Ltd.Vs.State of Gujarat- 2025(95) G.S.T.L.206- Gujarat High Court-**

Demands - Opportunity of hearing - Summons was issued to assessee who filed reply providing details - Thereafter, a show cause notice was issued - Assessee filed a detailed reply in compliance of show cause notice along with documents and evidence - However, impugned order was passed which petitioner challenged on ground that inspite of praying for opportunity of personal hearing, same was not provided by respondent - HELD : Adjudicating Authority had observed that petitioner was advised to indicate in their written explanation, as to whether they desired to be heard in person before case is adjudicated - Reply filed by petitioner to show cause notice stated that they might be heard in person before case was decided - But Adjudicating Authority had failed to provide any opportunity of hearing though it was prayed that there was breach of principles of natural justice - Impugned order was to be set aside and matter was to be remanded back to respondent-adjudicating authority to pass a fresh order after giving opportunity of hearing to petitioner.

**15] Arikatia Venkateswarlu Vs.Asst.Com., S.T.,Ongole-2025(95)G.S.T.L.211- Andhra Pradesh High Court-**

Assessment order - Signature of Assessing Officer - Period 2020-21 - Petitioner was served with an assessment order in Form GST DRC-07, passed under GST Act for period 2020 to 2021 - Petitioner challenged said order on various grounds, including ground that said proceeding did not contain signature of Assessing Officer - HELD : Effect of absence of signature, on an assessment order was earlier considered by a Division Bench of this Court, in case of A.V. Bhanoji Row v. Asstt. Commissioner (ST) [(2025) 26 Centax 436 (A.P.)] - Another Division Bench of this Court by its Judgment in case of SRS Traders v. Assistant Commissioner (ST) [(2024) 18 Centax 259 (A.P.)], following aforesaid Judgments, had held that absence of signature of Assessing Officer, on assessment order, would render assessment order invalid and set aside said order - Following aforesaid Judgments, impugned assessment order was to be set aside on account of absence of signature of Assessing Officer, on impugned assessment order.

**16] Joint Commissioner(Intelligence),S.G.S.T., Thiruvananthapuram Vs. Laxmi Mobile Accessories- 2025(95)G.S.T.L.356- Kerala High Court-**

Demand - Tax or ITC involving fraud, etc. - Show cause notice - Single notice for multiple years - Period 2017-18 to 2023-24 - A show cause notice was issued to assessee under Section 74 of CGST Act, 2017 and assessee was called upon to answer proposal for imposing tax, interest and penalty - Assessee submitted that respondent authority was proposing to issue a composite order for all years and was proceeding in a haste to complete determination without granting sufficient opportunity to assessee - HELD : It was noted that assessee was granted an opportunity of personal hearing and respondent did not proceed further until assessee chose to file reply, therefore it could not be said that sufficient opportunity was not granted - Considering fact that 5-2-2025 was last date for passing orders in respect of 2017-18, it would not be proper for this Court to interfere in respect of determination now sought to be done in relation to aforesaid year - However, assessee was to be granted reasonable opportunity of hearing for 2018-19 onwards and taking note of apprehension of assessee that a composite order would be issued, separate orders of determination was to be passed - Writ petition was to be disposed of.

**17] Maruthengal Moideen Vs.State Tax Officer ,Malappuram- 2025(95) G.S.T.L.395- Kerala High Court-**

Input tax credit - Denial of - Availing ITC under wrong head - Pursuant to issuance of show cause notice, impugned order was passed under Section 73 of CGST Act, 2017 determining excess ITC availed by assessee and assessee was directed to pay same along with interest and penalty - Subsequently, assessee filed a rectification application and same was dismissed - Filing instant writ petition, respondent submitted that assessee had wrongly availed ITC under CGST and SGST instead of IGST - HELD : In Rejimon Padickapparambil Alex [ 2025 (93) G.S.T.L. 23 (Ker.) = (2024) 25 Centax 108 (Ker.)], Division bench observed that there can be no wrong availing of ITC when such credit, available in IGST, was availed under heads 'CGST and SGST' - Electronic credit ledger has to be treated as a pool of funds, designated for different types of taxes such as IGST, CGST and SGST - Benefit of decision in Rejimon Padickapparambil's Alex case (supra) was applicable to assessee - Impugned orders were to be set aside and matter was to be reconsidered afresh.

#### **18] Aculife Health Care Pvt.Ltd. Vs.Union of India- 2025(95) G.S.T.L.413- Gujarat High Court-**

Notice pay from employees leaving jobs - Tax liability - Period July, 2017 to July, 2022 - Assessee deposited a total sum of Rs. 45.14 lakhs as tax on notice pay recovery, in lieu of various employees who left employment - Union Government issued a Circular No. 178/10/2022-GST, dated 3-8-2022 and clarified that such amount and such recovery was not chargeable to GST - Accordingly assessee filed 2 claims for refund of amount deposited as GST - 1st claim of assessee for Rs. 13.91 lakhs was rejected however partially allowed 2nd claim to extent of 29.24 lakhs and rejected remaining 1.99 lakhs as time barred - Appeals filed by assessee were also rejected - HELD : State is not entitled to unjustly enrich itself with amounts collected from citizens which are not sanctioned as 'tax' within meaning of Article 265 of Constitution of India - Impugned orders were to set aside and respondents were to be directed to sanction and pay a sum of Rs. 15.90 lakhs with interest at rate of 9 per cent from date of filing of refund application.

### **F] GST portal updates**

**1] Advisory on Case Insensitivity in IRN Generation:** With effect from 1st June 2025, the IRP (Invoice Reporting Portal) would treat invoice/document numbers as case-insensitive for the purpose of IRN generation. To ensure consistency and avoid duplication, invoice numbers reported in any format (e.g., "abc", "ABC", or "Abc") would be automatically converted to uppercase before IRN generation. This change aligns with the treatment of invoice numbers in GSTR-1, which already treats them as case-insensitive.

**2] Advisory on reporting values in Table 3.2 of GSTR-3B:** From the tax period of April 2025 onwards, a significant change is being introduced in the filing of GSTR-3B, specifically related to Table 3.2, which captures inter-state supplies made to unregistered persons, composition taxpayers, and UIN holders. These values are auto-populated based on the data reported in GSTR-1, GSTR-1A, and IFF, and going forward, they will be non-editable in GSTR-3B. Taxpayers will be required to file GSTR-3B using only the system-generated values, without making any manual changes to this table.

If any errors are observed in the auto-populated values of Table 3.2, they can no longer be rectified directly in GSTR-3B. Instead, corrections must be made through amendments in the relevant tables of GSTR-1A or in subsequent GSTR-1/IFF filings for later tax periods. Hence, the onus lies on taxpayers to ensure that the data entered in GSTR-1, GSTR-1A, or IFF is accurate and complete, as this directly affects the values reflected in GSTR-3B.

It is important to note that there is no cut-off time for filing GSTR-1A before GSTR-3B, meaning amendments in GSTR-1A can be made anytime after submitting GSTR-1 and up to the point of filing GSTR-3B. This provides flexibility, but it also means taxpayers must be vigilant in reviewing and correcting their data promptly.

This move is aimed at improving data consistency and compliance between returns and auto-populated values, thereby minimizing discrepancies and reducing the scope for errors or misuse. Taxpayers are

advised to review their reporting practices accordingly and reach out to the GST helpdesk in case of further queries.

### Compliance Calendar for the month of May 2025

Due Date of Compliance	Compliance
10.05.2025	Monthly GSTR 7 for the month of April 2025 (TDS deductor)
	Monthly GSTR 8 for the month of April 2025 (TCS collector)
11.05.2025	Monthly GSTR 1 for the month of April 2025 (Regular Monthly Taxpayer)
13.05.2025	IFF facility under the QRMP scheme (April 25)
13.05.2025	GSTR-5 for the month of April 25 (Non-Resident Taxpayer)
13.05.2025	GSTR-6 for the month of April 25 (Input Service Distributor)
20.05.2025	Monthly GSTR 3B for the month of April 2025 (Regular Monthly Taxpayer)
20.05.2025	Monthly GSTR 5A for the month of April 2025 (OIDAR service provider)
25.05.2025	Monthly tax payment for the month of April 2025 in Form GST PMT 06 under QRMP scheme

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For Private Circulation only. This note presents a summary of various notifications in simple language for easy understanding. You are requested to refer respective notification before the application of the text of this newsletter. While utmost care has been taken to provide up-to-date & current information, any person using this information may exercise sufficient caution. We shall not be responsible for any errors/omissions or any losses arising out of the use of the contents of this newsletter.

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