

GST Circulars, Notifications etc.

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Circulars

Clarification on Quoting of DIN in GST Communications

[Circular No. 249/06/2025-GST dated 09.06.2025](#)

- The CBIC has issued a clarification regarding the requirement of quoting a Document Identification Number (**DIN**) in communications issued via GST common portal.
- DIN was originally mandated through [Circular Nos. 122/41/2019 dated 05.11.2019](#) and [128/47/2019 dated 23.12.2019](#) to promote greater accountability and transparency in official communications. However, it has been observed that documents generated through the GST common portal already carry a Reference Number (**RFN**), which is unique, system-generated, and verifiable by taxpayers through the portal @ <https://services.gst.gov.in/services/verifyRfn>.
- In line with Section 169(1)(d) of the CGST Act, 2017, and [Instruction No. 4/2023-GST dated 23.11.2023](#), communications such as notices and orders served via GST portal are legally valid. These documents, bearing an RFN, provide comprehensive details including date of issue, issuing office, and type of communication.
- The CBIC has clarified that quoting a separate DIN on such electronically generated and verifiable communications is not required. The RFN alone is sufficient for validation purposes.
- To this extent, Circular Nos. 122/41/2019-GST and 128/47/2019-GST stands modified.

Clarification on Reviewing Authority, Revisional Authority and Appellate Authority in respect of orders passed by Common Adjudicating Authority for show cause notices issued by DGGI

[Circular No. 250/07/2025-GST dated 24.06.2025](#)

- The CBIC has clarified the review, revision, and appeal procedures for Orders-in-Original (O-I-Os) passed by Common Adjudicating Authorities (**CAAs**) in cases initiated by DGGI.

- The Principal Commissioner or Commissioner of Central Tax under whom the CAA (Joint/Additional Commissioner) is posted will act as the reviewing and revisional authority under Sections 107 and 108 of the CGST Act, 2017.
- Appeals against such orders will lie with the Commissioner (Appeals) having jurisdiction over the same Principal Commissioner/Commissionerate, as per [Notification No. 02/2017-Central Tax dated 19.06.2017](#).
- The same officer will also represent the department in appeal proceedings and may appoint a subordinate officer for filing appeals.
- The reviewing or revisional authority may also seek inputs from the concerned DGGI formation before deciding on the O-I-O.

Advisory

GSTN Portal Updates & Advisories

- **Phase 3: HSN Code Reporting in GSTR-1/1A** [\(Update: 01.05.2025\)](#)
Effective May 2025 return period, Phase 3 of HSN code reporting in Table 12 of GSTR-1/1A is implemented. Reporting of 4 or 6-digit HSN based on turnover is mandatory. Table 13 is also now mandatory.
- **GSTR-7 Invoice-Wise Reporting** [\(Update: 06.05.2025\)](#)
Pursuant to [Notification No. 09/2025 dated 11.02.2025](#), invoice-wise reporting in Form GSTR-7 is made mandatory from April 2025 return period. However, the functionality is under testing and will be deployed shortly. Notification will be issued once live.
- **Refund Filing – Deemed Export Recipients** [\(Update: 08.05.2025\)](#)
Chronological filing (From–To period) is no longer required. The refund amount is calculated automatically by the system based on the uploaded invoices. A revised table for “Amount Eligible for Refund” includes:

- ▲ Auto-populated Electronic Credit Ledger (ECL) balance
- ▲ Net input tax credit (**ITC**) from Statement 5B
- ▲ Editable claimed ITC
- ▲ Auto-calculated maximum refundable amount
- ▲ Difference between claimed and available ITC
- ▲ Functionality now allows maximum refund based on eligible invoices, even if balance under specific tax heads is insufficient.

▪ **Refund Filing – SEZ/Exports/Deemed Exports** ([Update: 08.05.2025](#))

Refund categories have shifted to invoice-based filing. "From-To period" selection is removed. Invoices uploaded under Statements 2, 4, and 5B are locked post-filing. They can be unlocked only if the application is withdrawn or a deficiency memo is issued.

▪ **Appeal Withdrawal and Waiver Scheme Advisory** ([Update: 14.05.2025](#))

In case of withdrawal applications (APL-01W) filed before acknowledgment (APL-02), the system auto-withdraws the appeal. If filed post-acknowledgment, approval from the appellate authority is needed. As per Section 128A waiver scheme, appeals must not remain pending. Taxpayers must upload a screenshot showing "Appeal withdrawn" status when filing or updating waiver applications.

▪ **GSTR-3B Table 3.2 Remains Editable** ([Update: 16.05.2025](#))

Auto-populated values in Table 3.2 of GSTR-3B, earlier proposed to be made non-editable from April 2025 return period, will now remain editable until further notice. Taxpayers may modify entries if required and file returns accurately. Changes, once finalized, will be communicated separately on GST portal.

▪ **Auto-Populated Liability in GSTR-3B to Become Non-Editable from July 2025 Return Period** ([Update: 07.06.2025](#))

The GST Portal currently provides auto-populated values in GSTR-3B based on outward supplies declared in GSTR-1, GSTR-1A, or IFF, which

taxpayers are allowed to edit. However, with the implementation of Form GSTR-1A, taxpayers now have the facility to amend incorrectly reported outward supplies within the same tax period *prior* to filing GSTR-3B. Thus, for July 2025 tax period (returns to be filed in August 2025), the auto-populated liability in GSTR-3B will become non-editable. Any changes required must be made through Form GSTR-1A before filing GSTR-3B for the period. Taxpayers are advised to verify and, if needed, amend outward supply details via GSTR-1A to ensure correct liability is reflected before submission of GSTR-3B.

▪ **Filing of SPL-01/ SPL-02 where payment made through GSTR 3B and other cases** ([Update: 12.06.2025](#))

Taxpayers filing Amnesty applications under Section 128A of the CGST Act, 2017, via Form SPL-01 or SPL-02 have reported technical issues with auto-population of payment details in Table 4 of the form. This issue commonly arises when payments are made through: Demand order payment functionality, Pré-deposit amounts GSTR-3B filings. In this regard taxpayers are advised to proceed with filing the waiver applications despite discrepancies in auto-filled payment details, as the GST portal permits submission in such cases. To facilitate verification, taxpayer need to upload relevant proof of payment documents along with the application. This will assist the jurisdictional officer in the validation and processing of the application.

▪ **Introduction of Enhanced Inter-operable Services Between E-Way Bill Portals** ([Update: 16.06.2025](#))

In a major move to enhance user experience and ensure seamless compliance during exigencies, GSTN announces the launch of the new E-Way Bill 2.0 Portal (ewaybill2.gst.gov.in) w.e.f. 01.07.2025. This upgraded portal will function alongside the existing E-Way Bill 1.0 (ewaybillgst.gov.in) and offer full interoperability across both platforms. Key objectives are to ensure uninterrupted access to essential e-way bill functions, to provide redundancy during downtimes or technical issues

on one portal, to enhance the overall reliability and responsiveness of the E-Way Bill system.

▪ **Advisory to file pending returns before expiry of 3 years** ([Update:18.06.2025](#))

In accordance with the Finance Act, 2023 (Act No. 8 of 2023), and as notified via [Notification No. 28/2023 – Central Tax dated 31.07.2023](#), taxpayers will no longer be allowed to file GST returns after a period of 3 years from their original due dates. This rule came into effect from 01.10.2023 and will now be enforced on the GST Portal starting with July 2025 tax period. From July 2025 tax period, returns with due dates older than three years will be barred from filing on the GST portal. For e.g., returns such as GSTR-1 and GSTR-3B for June 2022 and GSTR-9 for FY 2020-21 will no longer be accepted from 01.08. 2025. Taxpayers are strongly advised to review and reconcile their GST records and file all pending returns as soon as possible if not filed yet to avoid permanent loss of filing rights.

▪ **Handling of Inadvertently Rejected Records on IMS** ([Update:19.06.2025](#))

GSTN has issued clarifications regarding the treatment of inadvertently rejected invoices, debit notes, and credit notes on the Invoice Matching System (IMS). Below is a summary of key scenarios and actions required:

▲ **How can a recipient avail ITC on wrongly rejected documents when GSTR-3B has already been filed?**

Ans: The recipient should request the supplier to re-report the same document (unchanged) in GSTR-1A of the same tax period or through the amendment table of a subsequent GSTR-1/IFF. Once accepted on IMS and GSTR-2B is recomputed, the full ITC becomes available in the GSTR-2B of that tax period.

▲ **Will the supplier's liability increase if a previously rejected record is re-reported?**

Ans: No. Since amendment tables capture only the delta (difference) values, re-reporting the same value has no impact on the supplier's liability.

▲ **How should a recipient reverse ITC for a wrongly rejected credit note when GSTR-3B is already filed?**

Ans: The supplier should re-furnish the same credit note in GSTR-1A or a subsequent amendment table. The recipient can then accept the CN (Credit Note) on IMS, recompute GSTR-2B, and reverse the ITC equal to the value of the credit note.

▲ **What happens to the supplier's liability when a rejected credit note is re-reported?**

Ans: Initially, the supplier's liability increases due to the rejection. However, upon re-furnishing the same credit note in GSTR-1A or via an amendment, the liability is reduced by the same amount, resulting in no net increase.

Instructions

Instructions for processing of applications for GST registration 2017

[Instruction No. 03/2025-GST dated 17.04.2025](#)

- CBIC has issued fresh and comprehensive guidelines under this instruction to ensure uniformity, transparency, and timely processing of GST registration applications. These supersede earlier guidelines ([Instruction No. 03/2023-GST dated 04.06.2023](#)) in view of system changes and rising taxpayer grievances about delays and excess documentation.
- Officers must strictly follow the document list prescribed in FORM GST REG-01. For proof of Principal Place of Business (PPOB), only one valid document e.g., Property Tax receipt, Municipal Khata, Electricity Bill or Water Bill or any other document prescribed under the State or the local laws which clearly establishes the ownership of the premises submitted by the applicant should suffice. No physical originals or extra documents should be sought.
- In case of rented premises, a rent/lease agreement along with one ownership proof of the lessor is sufficient. PAN, Aadhaar, or photographs of the lessor should not be demanded. If the agreement

is unregistered, lessor's ID proof is additionally required. In case the electricity or water connection is in the name of the applicant tenant, the document evidencing the same along with the rent agreement should be accepted as a valid proof and no additional documents pertaining to the lessor should be sought.

- Where premises belong to a spouse or relative, a plain-paper consent letter with the consenter's ID and one ownership proof will suffice.
- In respect of shared premises, where a Rent/Lease Agreement is available, the applicant may upload the agreement along with any one ownership document such as the latest Property Tax receipt, Municipal Khata copy, or Electricity Bill. If the agreement is registered, no identity proof of the lessor is required. However, if the agreement is not registered, the applicant must also upload a copy of the lessor's identity proof.
- For business constitution, only the partnership deed (for partnerships) or registration certificates (for trusts, societies, etc.) are required. No extra documents like Udyam or trade licenses should be demanded.
- Presumptive or irrelevant queries such as questioning residence of the signatory or feasibility of activity at a location must not be raised. Officers should verify that uploaded documents are complete, legible, and authentic, including from public sources if needed.
- Applications not flagged as risky should be approved within 7 working days if complete. Risky or non-Aadhaar-authenticated applications, or those selected for physical verification, must be processed within 30 days. Physical verification reports should be uploaded via FORM GST REG-30 at least 5 days before deadline, including photos and supporting documents.
- Clarifications may be sought via FORM GST REG-03 only in specific situations such as illegible documents, vague addresses, or mismatched information. Any request for documents beyond the listed ones must be approved by the Deputy/Assistant Commissioner. REG-03 should be issued within 7 days (non-risky) or 30 days (risky cases).

- Applicants must reply to REG-03 notices within 7 working days via FORM GST REG-04. If satisfied, officers must approve the application within 7 days. If not satisfied, or if no reply is received, the application may be rejected via FORM GST REG-05 with reasons recorded in writing.
- Zonal heads are advised to supervise registration processing, ensure staff availability, take corrective action for non-compliance, and issue local trade notices as needed to clarify acceptable documentary evidence.

Timely Submission of Records for C&AG Audit

Instruction No. 05/2025-GST dated 2.5.2025

- The C&AG, in Audit Report No. 7 of 2024, has raised concerns over delays and partial/non-production of records by field formations during GST audits. Article 149 of the Constitution mandates C&AG's authority to audit government departments and related entities.
- All field officers are advised to ensure timely and full cooperation with audit teams. Records maintained or held by the department must be produced promptly.
- If certain records are held by taxpayers, officers should formally request the same from the concerned taxpayers and follow up as needed to ensure timely compliance.

KEY TAKE AWAYS

- The CBIC's clarification streamlines GST communications by recognizing the portal-generated RFN as sufficient, enhancing efficiency and reducing redundancy.
- The GST registration instructions provide clear, standardized guidelines to ensure timely processing, prevent unnecessary document requests, and protect genuine applicants from undue harassment while maintaining vigilance against fraudulent registrations.
- While the instruction on timely submission of records aims to ensure C&AG audit compliance, the mandate for officers to formally request records from taxpayers and follow up may result in frequent notices, potentially causing undue stress and inconvenience to bona fide taxpayers. It is important to balance audit requirements with minimizing the burden on taxpayers.
- Starting July 2025, auto-populated fields in GSTR-3B will become non-editable, requiring taxpayers to ensure accurate reporting of outward supplies through GSTR-1A. These GST advisories aim to enhance data integrity, streamline compliance, and reduce errors, highlighting the importance of timely and precise GST return filing.
- The enforcement of the 3 year filing limit from July 2025 underscores the urgency for taxpayers to clear all pending GST returns promptly to avoid irreversible loss of compliance rights.



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