

GCo Connect – August 2025

Gabhawalla & Co | Chartered Accountants



Greetings to all our readers!

As August dawns, the atmosphere is infused with celebration—festivities fill the air and the nation proudly completes 78 glorious years of independence. On this momentous occasion, we extend our warmest wishes to every fellow Indian. Happy Independence Day! Jai Hind!

With the second half of the year underway, it's time for businesses to shift gears toward year-end GST compliance. This crucial phase calls for timely audits, reconciliations, and precision in filings—ensuring every financial detail aligns seamlessly. Even though there is some delay on the Income Tax front, based on past experiences the taxpayers should not expect any extensions on the GST front.

A special focus must be placed on reconciling Revenue and Input Tax Credit (ITC). Reviewing records thoroughly, resolving mismatches by coordinating with suppliers and customers, and reflecting the outcomes in GSTR-1 and GSTR-3B (due by November 30) are vital to staying compliant. It's also the perfect time to initiate preparation for GSTR-9 and GSTR-9C. Since the formats remain unchanged, taxpayers can leverage last years' experience for a smoother filing process ahead.

The Kerala SGST Department has launched a faceless adjudication system for a few jurisdictions from August 1, 2025, aimed at improving transparency, fairness, and efficiency in resolving tax disputes. This digital mechanism eliminates in-person interactions between taxpayers and officials, aligning with India's broader push toward tech-enabled governance. Initially implemented in taxpayer services and audit wings, the system is expected to reduce delays, limit discretionary actions, and promote impartial decision-making. Everyone will be keenly keeping tabs on this roll out to see how this experiment unfolds under GST.

Through this month's newsletter, we bring to you the following

A.	PORTAL UPDATES.....	3
B.	RECENT DECISION (JUDICIARY & ADVANCE RULINGS):	4
I.	Show cause notices (SCNs) in GST	4
II.	Input Tax Credit (ITC):.....	4
III.	Classification and Taxability under GST:	5
IV.	Limitation Periods and Extended Periods.....	6
V.	Writ Jurisdiction and alternate remedies	7
VI.	Procedural Compliance and Natural Justice:	8
VII.	Pre-GST regime cases:.....	10
VIII.	Miscellaneous category:	11
C.	GST COMPLIANCE CHART FOR AUGUST 2025	13

GST Sector Spotlight | Insight Series

We've hosted four insightful sessions as part of our latest video series, designed to break down the complexities of GST Law into practical, sector-specific guidance you can apply with ease in your business. The details of the said sessions are tabulated below for quick access:

Topic	Date	YouTube Link
RCM in Real Estate Sector	25-Apr-2025	Click here
Issues in Hospitality Sector	30-May-2025	Click here
Goods Transport Agencies in GST	27-June-2025	Click here
Infrastructure, Construction and Engineering Sector	01-Aug-2025	Click here

This newsletter is for general public information and knowledge sharing. In case any clarifications required, you may connect with us at:

Sunil Gabhawalla @ sunil@sbgco.in

Yash Parmar @ yash@sbgco.in

Parth Shah @ parth@sbgco.in

Darshan Ranavat @ darshan@sbgco.in

Aman Haria @ aman@sbgco.in

Click to stay connected →



A. PORTAL UPDATES

- **Enabling of appeal filing against waiver order in Form GST SPL-07 on GST Portal**

- The taxpayers who have received rejection orders (SPL-07) for waiver applications can now file appeals (APL-01) on the GST portal.
- The appeal must be filed under “Order Type: Waiver Application Rejection Order.”
- The GSTN portal additionally cautioned that Appeals filed under the waiver scheme cannot be withdrawn.
- Further, if a taxpayer does not want to file appeal against “waiver application rejection order” but wants to restore the appeal application (filed against original demand order) which was withdrawn for filing waiver application can do so by filing undertaking. The option for filing of undertaking is available under “Orders” section in “Waiver Application” case folder.

GST Portal advisory dated 16.07.2025

- **GSTR-3A Notices issued for non-filing of form GSTR 4 to cancelled Composition Taxpayer:**

- Due to a system glitch, some taxpayers with cancelled registrations (before FY 2024-25) received GSTR-3A notices for non-filing of GSTR-4.
- The GSTN portal has informed that such notices can be ignored if the return was filed or the registration was cancelled before FY 2024-25.

GST Portal advisory dated 17.07.2025

B. RECENT DECISION (JUDICIARY & ADVANCE RULINGS):

I. Show cause notices (SCNs) in GST

(a) Section 73 vs Section 74

- In **SAYAN BISWAS v. DEPUTY COMMISSIONER OF REVENUE (2025-VIL-772-CAL)**, the HC confirmed that proceedings under Section 73 (other reasons) and Section 74 (fraud/ suppression) are distinct and mutually exclusive, so initiation under one does not preclude the other for the same period. However, an issue already adjudicated under Section 74 cannot be re-agitated under Section 73.
- In **AMIT AGARWAL v. ASSISTANT COMMISSIONER (2025-VIL-773-CAL)**, the HC reiterated that dropping scrutiny proceedings under Section 61 does not bar initiation of proceedings under Section 74 (fraud/suppression), especially if new material comes to light.

(b) Clubbing/ Bunching of SCNs

- In **SMT R ASHAARAJAA, PARTNER OF M/s JRD REALTORSS v. THE SENIOR INTELLIGENCE OFFICER (2025-VIL-764-MAD) & Ms R A AND CO v. THE ADDITIONAL COMMISSIONER OF CENTRAL TAXES (2025-VIL-754-MAD)**, the Madras HC in both the cases ruled that “the bunching of show cause notices, i.e., issuance of a single Show Cause Notice for more than one Financial Year, is impermissible under the provisions of the GST Act.” Each financial year is a separate unit for assessment and limitation

II. Input Tax Credit (ITC):

(a) Denial of claim of ITC:

- In **M/s SAHA DISTRIBUTORS PVT LTD v. THE DIRECTOR GENERAL (EAST) (2025-VIL-745-CAL)**, the HC upheld denial of ITC on purchases from suppliers whose registrations were subsequently cancelled, distinguishing Section 16 (enabling ITC) from Section 74 (wrongly availed ITC due to fraud).
- In **M/s R V ENTERPRISES v. STATE OF GUJARAT (2025-VIL-699-GUJ)**, the HC upheld disallowance of ITC where the supplier was found “non-genuine and non-compliant” and had not deposited tax, distinguishing previous cases where no inquiry into the supplier was conducted. It rejected reading down Section 16(2)(c). However, it set aside the penalty due to non-issuance of a pre-show cause notice intimation in Form GST DRC-01A.

(b) Transition credit

- In **USV PVT LTD v. COMMISSIONER CENTRAL GOODS AND SERVICE TAX (2025-VIL-1130-CESTAT-MUM-CE)**, the Tribunal held that the time limit under Section 11B

of the Central Excise Act is not applicable to refund claims under Section 142(3) of the CGST Act for unutilized CENVAT credit from the existing law. It also stated that unutilized Education Cess and SHE Cess are eligible for cash refund under Section 142(3) as Explanation 3 to Section 140 is inoperable without Explanations 1 and 2 being notified.

- Similarly, in **TATA SONS PVT LTD v. THE COMMISSIONER OF CGST & CENTRAL EXCISE (2025-VIL-1171-CESTAT-MUM-ST)**, the Tribunal reiterated the inapplicability of Explanation 3 to Section 140 of the CGST Act for denying refund of EC, SHEC, and KKC, as amendments to Explanations 1 and 2 were not notified.
- In **M/s JOHNSON MATTHEY CHEMICALS INDIA PVT LTD v. UNION OF INDIA (2025-VIL-694-BOM)**, the HC allowed manual filing of revised excise returns and TRAN-1 forms, stating that “substantive rights cannot be curtailed for mere procedural infirmities” when electronic filing was impossible after GST implementation.

(c) Recent Advance Rulings.

- In **Re: M/s SHUBHAN TREATS (Kerala AAR, 2025-VIL-113-AAR)**: ITC on construction of ‘Guard Pond’ (Effluent Storage Tank) is allowed if it qualifies as “plant and machinery” integral to production.
- In **Re: GRAND CENTRE MALL (Kerala AAR, 2025-VIL-111-AAR)**: Rooftop solar power plants are “plant and machinery” eligible for ITC when used for common facilities in a mall, and Section 17(2) (reversal for exempt supplies) is not attracted if electricity is used internally.

III. Classification and Taxability under GST:

(a) Decision on taxability of Regulatory functions:

- In **ADDITIONAL DIRECTOR DIRECTORATE GENERAL OF GST INTELLIGENCE (DGGI) Vs CENTRAL ELECTRICITY REGULATORY COMMISSION (2025-VIL-53-SC)**, the Hon’ble Supreme Court dismissed SLPs, upholding that regulatory functions of Central Electricity Regulatory Commissioner (CERC) and Delhi Electricity Regulatory Commissioner (DERC) “would clearly not fall within the scope of the word ‘business’ for GST levy.

(b) Recent Advance Rulings

- In **Re: M/s SMMARAINS ADVANCES GEAR BOXES INDIA PRIVATE LIMITED (Kerala AAR, 2025-VIL-114-AAR) & Re: M/s BLUE RAYS MARINE LLP (Kerala AAR, 2025-VIL-105-AAR)**, the rulings have held that Marine engines, spares, and gearboxes for fishing vessels (HSN 8902, 8904, 8905, 8906, 8907) attract 5% GST. Maintenance and repair services also 5%. Marine Engine Oil (HSN 27101972) does not get concessional 5% rate.

- In **Re: SHUBHAN TREATS (Kerala AAR, 2025-VIL-113-AAR)**, the AAR held that Sweets, snacks, savouries will be treated as supply of goods if sold over-the-counter and will be treated as restaurant service (supply of service) if dine-in or online delivery with service elements.
- In **Re: M/s ROS PRODUCTS (Kerala AAR, 2025-VIL-107-AAR)**: Icing Sugar (refined sucrose + edible starch) is classified under HSN 17019990 (“other sugar”) with 12% GST, retaining essential character of sugar despite being composite.
- In **Re: M/s RENAATUS PROCON (P) LTD v. COMMISSIONER OF GST (2025-VIL-1121-CESTAT-CHE-CE)**: Bricks manufactured with Sand and Lime as predominant ingredients are ‘Sand Lime Bricks’ (6810 11 90), not ‘Cement Bricks’ (6810 11 10), even with cement as an additive.
- In **Re: M/s ARISTOCRAT INDUSTRIES PRIVATE LIMITED (West Bengal AAAR, 2025-VIL-36-AAAR)**: PVC raincoats are classified under HSN 3926 (plastic articles) and attract 18% GST, not HSN 6201 (textile apparel), as PVC is a synthetic polymer and manufacturing involves fusion, not weaving

IV. Limitation Periods and Extended Periods

The threshold for invoking extended periods of limitation continues to be high, requiring clear evidence of suppression, fraud, or wilful misstatement which is demonstrated by the following cases

(a) Extended period not invokable

- In **M/s HCL INFOSYSTEMS LTD v. COMMISSIONER (AUDIT), MEERUT (2025-VIL-1126-CESTAT-ALH-ST)**, the Tribunal held that the extended period cannot be invoked solely on a discrepancy between ST-3 returns and Form 26AS, requiring “positive evidence of suppression with an intent to evade tax.”
- In **CHHATTISGARH MALL MANAGEMENT LIMITED v. THE COMMISSIONER (2025-VIL-1129-CESTAT-CHE-ST)**, the Tribunal ruled that invocation of extended period requires “positive evidence of suppression with an intent to evade tax.” Disclosure in audited records negates suppression.
- In **M/s T.A. PAI MANAGEMENT INSTITUTE v. THE COMMISSIONER (2025-VIL-1118-CESTAT-BLR-ST)**, the Tribunal stated that suppression cannot be invoked for a subsequent period once the department is already aware of the issue and has initiated proceedings.
- In **M/s AMBUJA CEMENT LTD v. COMMISSIONER (2025-VIL-1106-CESTAT-CHD-CE)**, the Tribunal held that when an issue (like CENVAT credit utilization) is subject to “differing interpretations by various judicial forums,” suppression cannot be alleged.
- In **M/s PEPSICO INDIA HOLDINGS PVT LTD v. COMMISSIONER (2025-VIL-1115-CESTAT-CHD-CE)**, the Tribunal held that if an assessee is regularly filing returns and

subject to audits that did not find issues, “it is not proper on part of department to invoke extended period of limitation.”

- In **M/s PHOENIX CONVEYOR BELT INDIA (P) LTD v. COMMISSIONER OF CUSTOMS (2025-VIL-1150-CESTAT-KOL-CU)**, the Tribunal held that a procedural requirement in Project Import Regulations is “not a condition precedent for availing the benefit of concessional rate of duty,” implying that non-compliance with such a procedural aspect does not automatically lead to invocation of extended period.
- (b) Extended period invocable
 - In **M/s J.N. INVESTMENTS & TRADING COMPANY v. ADDITIONAL DIRECTOR GENERAL (ADJUDICATION) (2025-VIL-1094-CESTAT-DEL-ST)**, the Tribunal upheld the invocation where the structuring of a transaction as “sale of Developmental Rights” and use of “Purchase Consideration” was an “intentional act to hide the true colour and nature of the services being rendered. A deliberate stratagem to misguide government authorities, avoid scrutiny, and ultimately evade the service tax.”
 - In **M/s MERSEN INDIA PVT LTD v. THE COMMISSIONER OF CUSTOMS (2025-VIL-1179-CESTAT-BLR-CU)**, the Tribunal upheld invocation of extended period where the appellant “intentionally ignored suggestion of Customs Broker only with an objective to evade payment of duty” by changing classification.
 - In **TRANSFORMERS & RECTIFIERS INDIA LIMITED v. COMMISSIONER OF CENTRAL EXCISE (2025-VIL-1169-CESTAT-AHM-CE)**, the Tribunal sustained invocation of extended period for “intentional contravention in utter disregard of the amended Rule 2(l) of the CENVAT Credit Rules, 2004,” regarding outward freight.

V. Writ Jurisdiction and alternate remedies

While SC/ HC generally direct parties to exhaust statutory appellate remedies, exceptions are made for violations of natural justice, jurisdictional issues, or when the alternative remedy is rendered ineffective.

(a) Writ jurisdiction NOT entertained:

- In **M/s ROYAL STEEL v. STATE OF KARNATAKA (2025-VIL-770-KAR)**: the HC dismissed writ challenging seizure of goods due to disputed facts, directing the petitioner to avail statutory appeal.
- In **M/s UNICURE REMEDIES PRIVATE LIMITED v. UNION OF INDIA (2025-VIL-711-GUJ)**, the HC held that factual disputes and alleged procedural irregularities, even if termed “technical pleas,” fall within the jurisdiction of the Appellate Authority, and do not warrant bypassing the statutory appeal mechanism.
- In **M/s BIKASH PANIGRAHI v. THE COMMISSIONER COMMERCIAL TAX (2025-VIL-742-ORI)**, the HC dismissed writ petition filed after three years delay, stating that

the High Court “cannot disregard this statutory limitation and entertain a petition of a party who has remained indolent.”

(b) Writs jurisdiction entertained

- In **M/s ASP TRADERS v. STATE OF UTTAR PRADESH (2025-VIL-52-SC)**, the Supreme Court held that a proper officer is “statutorily obligated to pass a final, reasoned order under Section 129(3) even if the assessee has paid the demanded tax and penalty” to secure release of goods, as denying such order makes the right to appeal illusory and violates natural justice. Payment under compulsion does not waive the right to appeal.
- In **M/s JIT AUTO COMP v. ASSISTANT COMMISSIONER (2025-VIL-717-MAD)**, the HC set aside an order passed mechanically without considering the assessee’s CA certificate, remitting it for consideration as a Section 73 proceeding, indicating judicial willingness to intervene for non-application of mind.
- In **M/s MAHARAJ JI ENTERPRISES (2025-VIL-744-PAT)**, the HC intervened to set aside an unreasoned registration rejection order, remitting for fresh consideration.
- In **M/s PRABU TRADING COMPANY v. THE ASSISTANT COMMISSIONER (2025-VIL-714-KAR)**, the HC quashed an ex-parte order for lack of reasonable opportunity to be heard, remitting for fresh consideration, despite the general rule favoring electronic service.
- In **M/s TRACTORS AND FARM EQUIPMENT LTD v. UNION OF INDIA (2025-VIL-748-GUJ)**, the HC quashed an order imposing tax and penalty under Section 129 passed on the same day as interception and SCN, as it was a “flagrant breach of the principles of natural justice.”
- In **M/s YAKULT DANONE INDIA PVT LIMITED v. UNION OF INDIA (2025-VIL-775-P&H)**, the HC held that dismissal of an appeal solely for non-submission of a self-certified copy of the impugned order is not justified when the appeal was otherwise timely filed, deeming it a curable procedural defect.
- In **M/s AUGUST ATTORNEYS LLP v. UNION OF INDIA (2025-VIL-765-DEL)**, the HC condoned delay in appeal and remitted the matter due to non-receipt of SCN and cancellation order, and the adverse impact of cancellation on the firm’s ability to render services.

VI. Procedural Compliance and Natural Justice:

The following cases highlight judiciary’s firm stance on upholding principles of natural justice i.e., orders passed without proper notice, personal hearing, or reasoned justification are frequently set aside.

(a) Mandatory Personal Hearing:

- In **IFGL Refractories Limited v. Assistant Commissioner of State Tax (2025-VIL-739-CAL)**, the High Court held that Section 75(4) of the CGST/WBGST Act, 2017, makes it “obligatory for the proper officer to provide an opportunity of personal hearing to the registered taxpayer before passing any order or where any adverse decision is contemplated, irrespective of whether a request is received from the taxpayer.” The demand order was set aside due to the SCN not providing hearing details and no record of a hearing being afforded.
 - In **M/s VISHNU ESSENCE v. THE STATE OF MADHYA PRADESH (2025-VIL-721-MP)**, the HC explicitly stated that failure to grant a personal hearing despite a written request and a contemplated adverse decision is a “fatal flaw that vitiates the entire decision-making process.”
 - In **M/s DURGA PAPER PLATE INDUSTRIES v. THE UNION OF INDIA (2025-VIL-728-PAT) & M/s SHREE SHYAM TRADING CO. v. THE UNION OF INDIA (2025-VIL-723-PAT)**, the decisions highlight that SCNs must specify the date, time, and venue of the personal hearing. Merely mentioning “NA” or not providing details is a violation
- (b) Issues relating to Service of Notice:
- In **M/s BIKASH PANIGRAHI v. THE COMMISSIONER COMMERCIAL TAX (2025-VIL-742-ORI)**, the High Court upheld that “making a decision or order available on the common portal constitutes valid service” under Section 169(1)(d) of the CGST Act, if the petitioner fails to ascribe any reason for inordinate delay. This suggests a distinction between availability on the portal and obscuring the notice.
 - In **TATA STEEL LIMITED v. THE GOVERNMENT OF NCT OF DELHI (2025-VIL-774-DEL)**, the HC emphasized that an order based solely on non-filing of a reply to a SCN “only uploaded on the GST portal and not effectively served” is liable to be set aside for non-application of mind and violation of natural justice.
 - In **HAEMOTOCON 2017 v. THE STATE OF ASSAM (2025-VIL-685-GAU)**, the HC ruled that a “Summary of Show Cause Notice in GST DRC-01 with an attached tax determination document cannot substitute a proper Show Cause Notice” required under Section 73(1). It also stated that authentication of notices through digital signature is mandatory under Rule 26(3) of CGST Rules.
 - In **M/s D.R. HOTELS PVT LTD v. DEPUTY COMMISSIONER (2025-VIL-667-ALH)**, the HC dismissed a writ petition where notice was sent to an inaccessible email address, stating the “respondent-authorities cannot be held responsible for not giving adequate opportunity of hearing to the petitioner if the petitioner had provided an incorrect or inaccessible email address.”
- (c) Reasoned Orders:
- In **M/s MAHARAJ JI ENTERPRISES v. THE UNION OF INDIA (2025-VIL-744-PAT)**, the HC set aside a registration rejection order as it was “unreasoned and did not comply with the requirements outlined in CBIC Circular No. 95/14/2019-GST dated 28.03.2019.”

- In **BINAY RICE MILL v. STATE OF BIHAR (2025-VIL-35-BOM)**, the HC held that an adjudicating authority's order rejecting a refund application was not a "reasoned and speaking order as it did not consider the petitioner's reply."
- In **GLOBEOP FINANCIAL SERVICES (INDIA) PRIVATE LIMITED v. DEPUTY COMMISSIONER OF STATE TAX (2025-VIL-695-BOM)**, the HC strongly condemned a "cut and paste exercise" where the adjudicating authority's reasoning was verbatim from the SCN, stating it showed "complete non-application of mind" and violated Section 73(9) and 75(6) of the CGST Act.

(d) Right to Cross-Examination

- In **PAPER TRADE LINKS v. UNION OF INDIA (2025-VIL-710-MP)**, the HC emphasized that "the denial of the right to cross-examination is a fundamental breach of the principles of natural justice which vitiates the entire proceeding."

VII. Pre-GST regime cases:

(a) Revenue Neutrality:

The principle of revenue neutrality frequently serves as a defence against tax demands, particularly in Central Excise and Service Tax where the entire tax chain ensures no loss to the exchequer. Similar fundamentals

- **M/s SHYAM SEL & POWER LTD v. COMMISSIONER OF CGST (2025-VIL-1093-CESTAT-KOL-CE)**: The Tribunal held that when excise duty paid by one unit is fully available as CENVAT credit to the receiving sister unit of the same assessee, it results in "revenue neutrality," negating the motive to evade duty and preventing invocation of the extended period.
- **MAHINDRA REVA ELECTRIC VEHICLES PVT. LIMITED v. THE COMMISSIONER OF SERVICE TAX (2025-VIL-1079-CESTAT-BLR-ST)**: The Tribunal stated that even if the appellant had paid service tax under RCM, they were eligible to claim CENVAT credit, resulting in a "revenue neutral situation," making the demand unsustainable.
- **M/s JAI MATA DI RETIRED EMPLOYEES ASSOCIATION v. COMMISSIONER OF CGST (2025-VIL-1061-CESTAT-KOL-ST)**: While confirming that the service was a "Works Contract" and not "Manpower Supply," setting aside demand, it implicitly supported the idea that overall tax discharge (even if under a different head) where revenue is not lost should be considered.

(b) CENVAT Credit

- **M/s VODAFONE IDEA LIMITED v. COMMISSIONER OF GST (2025-VIL-1147-CESTAT-CHE-ST)**: Held that CENVAT credit is eligible on tower-related services, collection agents, service desks, outdoor catering, insurance, and police booth maintenance services.

- **M/s NEMAK ALUMINIUM CASTINGS (I) PVT LTD v. COMMISSIONER OF GST (2025-VIL-1068-CESTAT-CHE-CE):** Services used for “setting up of factory” remain eligible for CENVAT credit even after the specific expression was deleted from Rule 2(l) definition, as they are covered by the main ‘means’ clause (“used by a manufacturer... in or in relation to the manufacture”).
 - **M/s STEEL AUTHORITY OF INDIA LTD v. COMMISSIONER OF CGST (2025-VIL-1117-CESTAT-KOL-CE):** The Tribunal ruled that Rule 6 of CCR, 2004 (proportionate reversal of CENVAT Credit for common inputs) is not attracted for waste or by-products emerging during manufacturing.
 - **EAST WEST PIPELINES PVT LTD v. COMMISSIONER OF CGST (2025-VIL-1054-CESTAT-MUM-ST):** The Tribunal held that subscription to and redemption of mutual fund units does not constitute “trading of securities” or “exempted service” under CENVAT Credit Rules, thus not requiring Rule 6(3) payment
- (c) Substantive compliance fulfilled
- **M/s S.K. SARAWAGI & CO. PRIVATE LIMITED v. COMMISSIONER OF C.G.S.T. (2025-VIL-1070-CESTAT-KOL-ST):** The Tribunal held that denial of exemption for procedural lapse is not sustainable when the “substantive condition of export of goods has been fulfilled,” and the error was clerical.
- (d) Refund and ITC claim yardsticks
- **M/s CONCENTRIX SERVICES INDIA PRIVATE LIMITED v. THE COMMISSIONER OF SERVICE TAX (2025-VIL-1059-CESTAT-BLR-ST):** The Tribunal stated that when a refund is sanctioned and not challenged, subsequent recovery attempts through review proceedings are unsustainable, as the “yardstick adopted while permitting credit and for claiming refund cannot be different.”
- (e) VAT paid on deemed sale
- **M/s COMPUTER EXCHANGE PRIVATE LIMITED (2025-VIL-675-CAL-ST):** The HC held that if VAT was properly paid on rentals (deemed sale), service tax cannot be levied on the same transaction, and the “extended period of limitation wrongly invoked as no deliberate suppression established.”

VIII. Miscellaneous category:

- (a) Settlement schemes:
- **M/s TANEJA IRON AND STEEL CO. LTD v. THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (2025-VIL-689-MP-CE):** The HC confirmed that cases where appeals have been “heard finally on or before the 30th day of June 2019” are explicitly excluded from the Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019.

(b) Secondment of Employees:

- **M/s ALSTOM TRANSPORT INDIA LIMITED v. COMMISSIONER OF COMMERCIAL TAXES (2025-VIL-756-KAR):** The HC Held that secondment from a foreign group entity does not constitute taxable supply of manpower services under GST, especially given CBIC Circular No. 210/4/2024-GST dated 26.06.2024 (which states value may be 'Nil' if full ITC is available to recipient) and Schedule III (employer-employee exclusion).
- **DAIMLER INDIA COMMERCIAL VEHICLES PVT LTD v. THE COMMISSIONER OF CGST & C. EX (2025-VIL-1031-CESTAT-CHE-ST):** The Tribunal applied the Supreme Court's *Northern Operating Systems* judgment to confirm service tax liability under RCM for secondment arrangements, rejecting revenue neutrality arguments for liability (though setting aside penalties due to bona fide belief).

C. GST COMPLIANCE CHART FOR AUGUST 2025

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.08.2025	GSTR – 7	July 2025	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.08.2025	GSTR – 8	July 2025	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.08.2025	GSTR – 1	July 2025	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.08.2025	GSTR – 5	July 2025	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.08.2025	GSTR – 6	July 2025	Monthly	To be filed by an ISD
6.	13.08.2025	IFF	July 2025	Monthly	To be filed by those under QRMP Scheme (optional)
7.	20.08.2025	GSTR – 3B	July 2025	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
8.	20.08.2025	GSTR – 5A	July 2025	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
9.	25.08.2025	PMT - 06	July 2025	Monthly	Challan to be filed for payment by those under QRMP Scheme