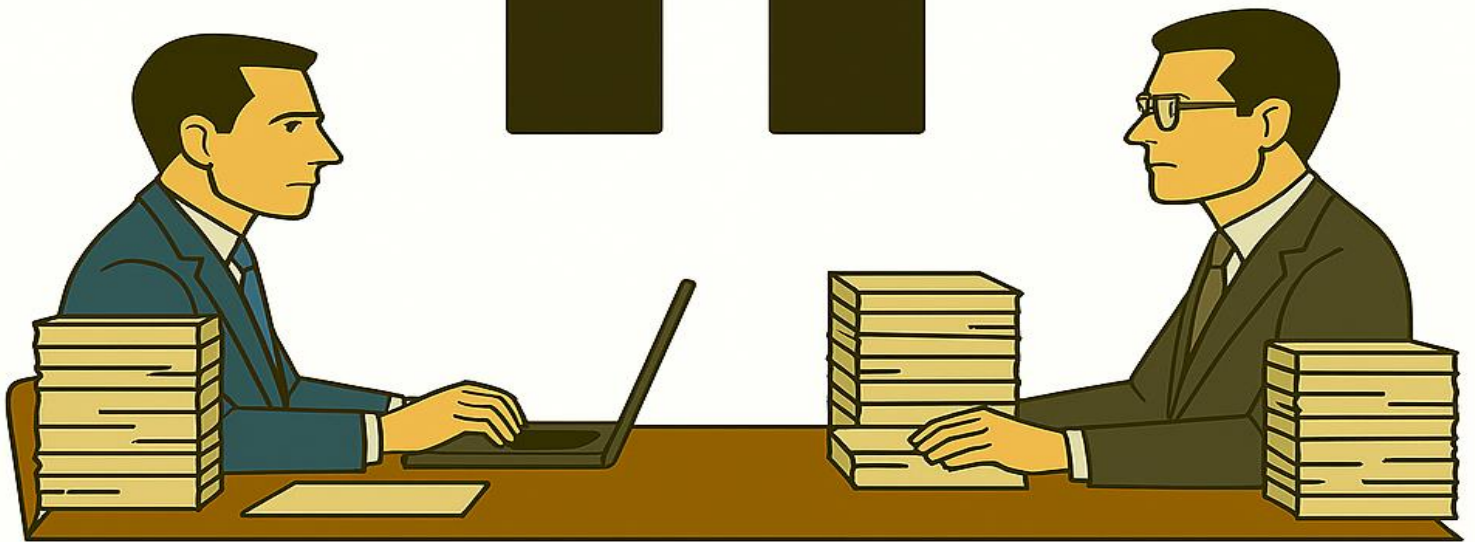
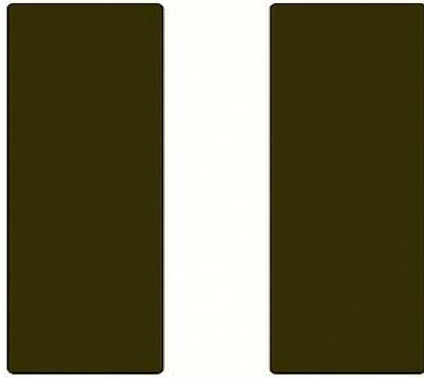
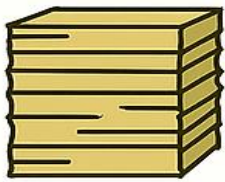


LITIGATION IN GST

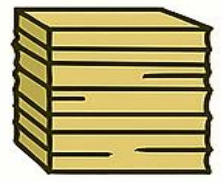


TAXPAYER

DEPARTMENT



**APPELLATE
TRIBUNAL?**



GCo Connect – July 2025

Gabhawalla & Co | Chartered Accountants

Greetings to all our readers!

As of July 1, 2025, the GST regime marks the completion of eight transformative years. Over this period, the system has evolved from foundational reform to a more streamlined framework. One clear sign of this growing stability is the reduced frequency of GST Council meetings—only three were convened in the past 12 months, highlighting a relatively settled environment. And yet, even after eight years, a key piece of the GST architecture remains pending: the operationalization of the GST Appellate Tribunal. With mounting litigation and industry stakeholders awaiting clarity, the question on everyone’s mind now is—when will the Tribunal finally become functional?

The July–August period is packed with critical financial activities including finalizing books of accounts, Company Law and Tax Audits, and GST reconciliations (outward & inward). To avoid delays or last-minute challenges, early planning is essential. Further, while many GST deadlines for FY 2024-25 have been extended to October returns, the annual reversal under Rules 42–43 must still be completed on or before the GSTR-3B filing for September of the previous financial year. To minimize interest liabilities, we recommend computing reversals early. Any short-reversal from preceding FY should be promptly addressed in the upcoming returns.

Lastly, for those who recently obtained an ISD registration, please ensure that the ISD registration details are clearly displayed at the registered premises. Additionally, the GST registration certificate should be framed or visibly affixed in a prominent location within the premises, as per the GST Rules.

Through this month’s newsletter, we bring to you a summary of recent developments in GST, divided into the following sections:

- A. [What’s New?](#)
- B. [Recent decisions \(Judiciary & Advance Rulings\)](#)
- C. [GST Compliance Chart for the month of July 2025](#)

GST Sector Spotlight | Insight Series

We've hosted three 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 the 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

We look forward to hearing from you for any feedback or suggestion.
Team GCo.

A. WHAT'S NEW?

I. Circulars issued during the month

- **Clarification on Document Identification Number (DIN) requirement for GST Portal Communication**

- The CBIC has clarified that DIN is not required on communications issued through the GST common portal if those documents already carry a Reference Number (RFN).
- RFNs are unique, verifiable numbers generated by the GST portal and can be checked online for authenticity.
- Since RFNs already ensure transparency and traceability, quoting DIN on the same document is unnecessary.
- This change applies to documents like notices, orders, and summaries issued via the portal under Section 169 of the CGST Act.
- As a result, earlier circulars mandating DIN (Circular Nos. 122/41/2019 dated 05.11.2019 and 128/47/2019 dated 24.12.2019) are partially modified to reflect this update.

Circular No. 249/06/2025 - GST dated 09.06.2025.

- **Clarification on Review, Revision & Appeal of Orders by Common Adjudicating Authorities (CAAs)**

The CBIC has clarified the process for handling appeals, reviews, and revisions of orders passed by Common Adjudicating Authorities (CAAs)—typically Additional or Joint Commissioners in assigned jurisdictions—who adjudicate show cause notices issued by the DGGI.

- Review & Revision: The Principal Commissioner or the Commissioner under whom the CAA is posted will act as the reviewing and revisional authority for such orders.
- Appeals: Appeals against the orders by CAA will go to the Commissioner (Appeals) having jurisdiction over the Commissionerate where the CAA is posted.
- Department Representation: The same Commissionerate will represent the department in appeals and may assign an officer for filing.
- Consultation with DGGI: Reviewing or revisional authorities may seek inputs from the concerned DGGI unit before deciding on the Orders passed by CAA.

Circular No. 250/07/2025 - GST dated 24.06.2025.

II. Portal updates

- **Handling of Inadvertently Rejected Records on IMS Dashboard**

- The GSTN portal clarified how records rejected incorrectly should be handled in GST returns as under:

Query	Solution suggested
<i>Handling Invoices – recipient and supplier perspective</i>	
1. How can a recipient claim ITC on invoices or documents that were wrongly rejected in IMS, if GSTR-3B for the same period is already filed?	If the recipient mistakenly rejected an invoice or related document, they can request the supplier to re-report the same (unchanged) in the same period's GSTR-1A or in the amendment section of a later GSTR-1/ IFF. The recipient can then accept it on IMS, recompute GSTR-2B, and claim the full ITC for that document in the relevant tax period
2. Will re-reporting a previously rejected document in GSTR-1A or GSTR-1/ IFF impact the supplier's tax liability?	No, it won't. If the supplier resubmits the same document without changes—either in GSTR-1A of the same period or in a later amendment—there will be no additional liability. This is because the amendment table only captures the change (delta), and in this case, the value remains unchanged.
<i>Handling Credit Notes – recipient and supplier perspective</i>	
3. How should a recipient reverse ITC for a wrongly rejected Credit Note when GSTR-3B has already been filed?	The recipient should ask the supplier to re-report the original CN (unchanged) in GSTR-1A or in an amendment table of a later GSTR-1/IFF. Once accepted and GSTR-2B is recomputed, the ITC will be reduced by the full value of the amended CN, reflecting the reversal accurately.
4. What happens to the supplier's liability if a rejected Credit Note is re-reported?	Initially, the supplier's liability increases due to the rejection. But once the same CN is re-reported (unchanged) and accepted via GSTR-1A or amendment in GSTR-1/IFF, the supplier's liability is reduced again—resulting in no net change overall

GST Portal advisory dated 19.06.2025

• **Non-Editable Auto-Populated Liability in GSTR-3B:**

- Starting from the July 2025 tax period (filed in August), taxpayers will no longer be able to manually edit the auto-filled tax liability in GSTR-3B.
- This liability will be based on outward supplies declared in GSTR-1, GSTR-1A, or IFF. To make corrections, taxpayers must now use GSTR-1A before filing GSTR-3B.
- This change ensures better accuracy and consistency between returns and reduces the risk of mismatches.

GST Portal advisory dated 07.06.2025

- **Barring of GST Return Filing after 3 Years:**

- GSTN has announced that from 1st August 2025, taxpayers will not be allowed to file any GST returns that are more than three years overdue.
- This applies to all major returns like GSTR-1, GSTR-3B, GSTR-4, GSTR-9, and others. For example, returns due in June 2022 or earlier will be permanently blocked from filing.
- Taxpayers are strongly advised to reconcile their records and file any pending returns before this deadline to avoid compliance issues.
- For ease of reference and better clarity, the GST returns that will be barred from filing w.e.f. 1st August 2025 are tabulated below:

GST Form	Barred Period (w.e.f. 1st August 2025)
GSTR-1/ IFF	June-2022
GSTR-1Q	April-June 2022
GSTR-3B/M	June-2022
GSTR-3BQ	April-June 2022
GSTR-4	FY 2021-22
GSTR-5	June-2022
GSTR-6	June-2022
GSTR-7	June-2022
GSTR-8	June-2022
GSTR-9/9C	FY 2020-21

GST Portal advisory dated 18.06.2025

- **Launch of E-Way Bill 2.0 Portal**

- A new E-Way Bill 2.0 portal has gone live on July 1, 2025, offering improved interoperability with the existing portal.
- Users will be able to generate, update, and extend E-Way Bills across both portals seamlessly.
- The systems will sync in real time, ensuring business continuity even if one portal is down.
- APIs will also be available for integration, making it easier for businesses and transporters to manage logistics efficiently.

GST Portal advisory dated 16.06.2025

B. RECENT DECISION (JUDICIARY & ADVANCE RULINGS):

I. Input Tax Credit (ITC) - Disputes and Eligibility:

- (a) Below is the summary of cases highlighting the challenge faced by purchasing dealers when their suppliers fail to comply with GST regulations.
- In **M/s R.K. Transport & Constructions Limited Vs the State of Jharkhand (2025-VIL-589-JHR)**, the Jharkhand High Court ruled that State Tax Authorities *do* have jurisdiction to act against a supplier (even if registered with Central GST authorities) for collecting GST but not remitting it. The Court emphasized the "bounden duty" of the authorities under Section 76(2) of the JGST Act, 2017, and rejected the plea of *res judicata* from a previous writ petition, allowing the purchasing dealer's petition with costs. This decision underscores the responsibility of tax authorities to ensure collection and remittance, regardless of the supplier's registration jurisdiction.
 - Conversely, in **M/s Shyama Power India Ltd Vs State of H. P. GST (2025-VIL-583-HP)**, the Himachal Pradesh High Court set aside orders denying ITC due to the supplier's GST registration cancellation with retrospective effect. The court emphasized that authorities must determine the "genuineness of the transaction" by examining all relevant documents before denying ITC. This decision highlights the need for thorough investigation beyond mere supplier status.
 - Similarly, in **Niranjan Paul Vs Assistant Commissioner of State Tax, Siliguri Charge (2025-VIL-561-CAL)**, the Calcutta High Court remanded a case where ITC was denied solely because the supplier was found non-existent. The court stressed that the adjudicating and appellate authorities "failed to properly consider the evidence and documents provided by the petitioner" such as invoices, e-way bills, and payment details, and noted that the supplier's registration was valid at the time of the transaction. This emphasizes the burden on authorities to prove that a transaction was not genuine, rather than relying solely on post-facto supplier status.
 - **M/S R.T. Infotech Vs Additional Commissioner Grade 2 (2025-VIL-542-ALH)** reinforced that a buyer "cannot be held responsible for the non-performance of duties by the selling dealer (M/s Bharti Airtel Ltd.). The court noted the petitioner had "discharged its duties diligently by paying the CGST and SGST through banking channels against the tax invoices." This decision will assist in protecting buyers who have made a genuine effort to comply.
- (b) Below is the summary of decisions where the Courts have shown leniency towards inadvertent technical errors when the underlying intent to comply is present.
- In **Kamdhenu Udyog P Ltd Vs the Deputy Commissioner of Revenue, Bhabanipur Charge (2025-VIL-599-CAL)**, the Calcutta High Court set aside orders denying benefit of voluntary ITC reversal due to an "inadvertent error" in selecting the relevant tax period in Form GST DRC-03. The court noted that "the fact that the reversal of the entirety of ITC was effected cannot be overlooked." This indicates a pragmatic approach to procedural mistakes.

- **M/s Golden Traders Vs the Assistant State Tax Officer (2025-VIL-590-KER)** permitted ITC adjustment where credit was “availed under the incorrect heads (CGST/SGST instead of IGST).” The court cited Section 77 of the CGST Act and CBIC Circular No.192/04/2023-GST, which clarified that “input tax credit available in the electronic credit ledger should be considered as a unified resource.” This decision supports the principle of revenue neutrality in such cases.
- (c) Below is the summary of recent advance rulings that discusses the eligibility of ITC on Specific Goods/Services:
- **In re: M/s Becton Dickinson India Private Limited (2025-VIL-88-AAR)** ruled that TR-6 challans alone are *not* eligible documents for availing ITC of IGST paid on imports due to transfer pricing adjustments. The AAR stated that “a TR-6 challan is conspicuously absent in the list of documents prescribed for availment of ITC under Rule 36.” It emphasized the need for “Bill of Entry-wise re-assessment” for seamless ITC availment. This is a critical clarification for businesses dealing with transfer pricing adjustments on imports.
- **In re: M/s PPD Pharmaceutical Development India Private Limited (2025-VIL-80-AAR)** denied ITC on imported sample drugs supplied free of cost for clinical trials, citing Section 17(5)(h) of the CGST Act which disallows ITC on “goods disposed of by way of gift or free samples.”
- **In re: M/s H-Energy Gateway Pvt Ltd (2025-VIL-81-AAR)**, it has been held that ITC on the construction of “Tie-in pipelines” outside factory premises for LNG delivery to the National Grid is *not* admissible, as they do not qualify as “plant and machinery” under Section 17(5)(c) and 17(5)(d) of the CGST Act. The AAR noted that the retrospective amendment to Section 17(5)(d) by Finance Act 2025 means it is “no longer necessary to reject the definition of ‘Plant and Machinery’ provided in explanation to Section 17(5) and to look into the other aspects of functionality.” This ruling will impact the claim of ITC for many factories/ manufactures.

II. Classification and Taxability under GST:

- (a) Decision on taxability of leasehold rights:
- **Saurashtra Tin and Metal Industries Vs Union of India (2025-VIL-633-GUJ)** reiterated that “GST would not be leviable on the assignment of leasehold rights of a plot or land allotted on lease by an industrial concern and the building constructed thereon by the lessee or its successor (assignor) to a third party (assignee) on payment of a lump sum.” This maintains that such transfers are generally outside the scope of GST which is in line with previous decisions of the Gujarat HC.

III. Refunds

- (a) Refund of Unutilized ITC on Business Closure:
- In **SICPA India Private Limited Vs Union of India (2025-VIL-570-SIK)**, the High Court granted a refund of unutilized ITC upon the closure of business, stating that “the statute does not provide for retention of tax without the authority of law.” This aligns

with the principle that unutilized credit should not be forfeited simply due to business cessation.

However, this also presents a view which is divergent to the view pronounced by the Hon'ble Supreme Court in the case of Union of India vs. VKC Footsteps India Pvt Ltd (2021-VIL-81-SC). Hence, taking action based on this decision of Guwahati High Court may not be all that favourable.

(b) Refund of Export Services (FIRC requirement):

- In **Kuehne Plus Nagel Private Limited Vs Union of India (2025-VIL-644-GUJ)**, the Gujarat High Court allowed a refund of unutilized ITC on export of services without requiring a Foreign Inward Remittance Certificate (FIRC) when other documents, including a CA certificate, confirmed receipt of convertible foreign exchange and compliance with RBI guidelines. The court found rejecting the claim “merely on the technical and procedural ground of non-submission of FIRC” to be unjustified.

(c) Prospective Application of Omitted Rules:

- In **Addwrap Packaging Pvt Ltd Vs Union of India (2025-VIL-587-GUJ)**, the Gujarat HC ruled that the omission of Rule 96(10) of the CGST Rules, 2017, with prospective effect (from Oct 8, 2024), *would be applicable to all pending proceedings/cases* where final adjudication had not taken place as of that date. This is a significant decision affecting numerous refund claims related to IGST paid on exports.

(d) Intermediary vs. Export of service:

- In **Sundyne Pumps and Compressors India Pvt Ltd Vs the Union of India (2025-VIL-593-BOM)**, the HC held that an Indian company providing design and engineering services to foreign companies on a “principal-to-principal basis” is *not* an “agent” or “intermediary” under GST, even with fixed mark-up or inspection clauses. The court relied on CBIC Circular No. 161/2017/2021 (which clarified that supplies between a company incorporated in India and its foreign group companies are not covered by the condition in Section 2(6)(v) of the IGST Act) and allowed refund of unutilized ITC for zero-rated export of services.

IV. Procedural Compliance and Natural Justice:

(a) Defective Show Cause Notices (SCN):

- In **ED and F Man Commodities India Pvt Ltd Vs the Assistant Commissioner State Tax (2025-VIL-613-CAL)**, the HC set aside registration cancellation orders because the SCN was “bereft of any particulars and did not contain any reasons, rendering it non-est in the eye of law.” The court also highlighted a “serious violation of the principles of natural justice” where the appellate authority relied on an inspection report without providing a copy to the appellant. This reinforces the necessity of detailed SCNs and disclosure of all relied-upon documents.
- In **Suresh Methanaparambil Kuttan Vs the Superintendent, GST Department, Kochi (2025-VIL-628-KER)**, the HC quashed a GST registration cancellation order

because the SCN “did not mention the specific provision of the GST Act or Rules that the petitioner had allegedly violated” and the order was passed prematurely before the expiry of the 7-day reply period.

- In **M/s Kahna Bartan Bhandar Vs State of U.P. (2025-VIL-586-ALH)**, the HC confirmed that an SCN fixing the “same date for both the filing of the reply and the personal hearing” is invalid, violating natural justice.

(b) Issues relating to Service of Notice:

- In **M/s Binod Traders Vs the Union of India (2025-VIL-548-PAT)**, the HC held that “Mere uploading of the summary show cause notice on the GST portal cannot be considered a valid mode of service of notice under Section 169 of the CGST Act, 2017.” It mandated adherence to “registered post under acknowledgment and other modes of communication” and set aside an ex-parte assessment order due to lack of proper service and opportunity of hearing.
- However, in **M/s Carry Co, Prop: Mr. Kajal Kumar Garai Vs Union of India (2025-VIL-585-CAL)**, the Calcutta High Court disagreed with the Madras High Court's stricter interpretation, stating that Section 169(1) allows service “by any of the modes provided for in Clauses (a) to (f),” implying that online service is permissible if other modes are not practicable.

(c) Reasoned Orders and Opportunity of Hearing:

- **Vodafone Idea Limited Vs U.T. Chandigarh (2025-VIL-545-P&H)** emphasized that any order, “whether judicial or quasi-judicial, must contain reasons” and that failure to grant a requested personal hearing violates Section 75(4) of the CGST Act.
- **Naina Gupta Vs the Assistant Commissioner of State Tax, Chadni Chawk & Princep Street Charge (2025-VIL-622-CAL)** clarified that merely “affording the opportunity of personal hearing along with the SCN does not indicate a predetermined mind,” especially if the hearing is scheduled after the reply submission date.

(d) Rectification of Errors:

- **M/s Winter Wood Designers & Contractors India Pvt Ltd Vs the State Tax Officer (2025-VIL-597-KER)** emphasized the broad scope of rectification power under Section 161 of the CGST Act, 2017. It held that an officer can invoke this power *suo motu* or when an error is brought to their notice, even if the formal rectification request was technically beyond the statutory period, especially for “apparent error on the face of the record.” This highlights the importance of correcting clear mistakes.
- **J.V.M. Industries Vs State of Uttarakhand (2025-VIL-641-UTR)** affirmed that “arithmetic error due to an accidental slip or omission” can be rectified under Section 161 of the CGST Act, and the six-month limitation period does not apply to such corrections.

(e) Advance ruling on Free Trade Warehousing Zone (FTWZ) Registration:

- **In re: M/s West Pharmaceutical Packaging India Private Limited (2025-VIL-89-AAR)** ruled that a company registered in Telangana operating from an FTWZ unit in Tamil Nadu is *not* required to obtain a separate GST registration in Tamil Nadu for operations undertaken from the FTWZ unit. This is because “the supply of goods warehoused in a FTWZ or SEZ to any person before clearance for home consumption is neither a supply of goods nor a supply of services” as per Schedule III of the CGST Act.

(f) Document Identification Number (DIN) Requirement:

- **M/s NRM Metals (India) Private Limited Vs Union of India (2025-VIL-563-GUJ)** clarified that the CBIC Circular mandating DIN is *not* applicable to State Tax Authorities in Gujarat, as the State had not issued a similar notification.

V. Jurisdiction and Parallel Proceedings:

(a) Avoidance of Parallel Proceedings:

- **Shivalik International Vs Joint Commissioner (2025-VIL-575-HP)** prohibited parallel proceedings by CGST and State Tax Authorities for the “same cause” and “same year,” asserting that only the authority that initiated proceedings prior in time would have jurisdiction. This is crucial for preventing harassment of taxpayers.
- **Simplex Infrastructures Limited Vs Assistant Commissioner of CGST, Division VII, Ahmedabad South (2025-VIL-581-GUJ)**, while not explicitly halting proceedings, suggested the petitioner appeal to the appellate authority, acknowledging that “the issue of invocation of the extended time limit is also a disputed question as the impugned order was dated 04.12.2024, but it was uploaded on 13.08.2024.” This indicates factual complexities that preclude direct High Court intervention.
- **In re: M/s Rare SS Properties India Private Limited (2025-VIL-66-AAR)** rejected an Advance Ruling application where the same issue was “already under ‘proceedings’” by the DGGI, including investigation and issuance of summons, *prior* to the application filing.

VI. Penalties and Intent (Mens Rea):

(a) Mens Rea for Penalty in relation to EWB errors:

- **M/s Kunal Aluminum Company Vs State of Himachal Pradesh (2025-VIL-645-HP)** emphasized that “The presence of mens rea (intent to evade tax) is a sine qua non for the imposition of penalty under Sections 129 and 130 of the CGST Act.” It held that “Mere technical errors, without having any potential financial implications, should not have been made the grounds for imposition of penalties.” This is a crucial protection against penalties for minor procedural lapses.

(b) Penalty under Section 122 of CGST Act:

- **M/s Sajid Ahmed Vs State of Uttar Pradesh (2025-VIL-543-ALH)** held that proceedings under Section 122 of the CGST Act for penalties are to be “adjudicated by the adjudicating officer and is not required to undergo prosecution.” It further clarified that “dropping of proceedings under Section 74 of the CGST Act does not ipso facto abate the proceedings under Section 122,” as they relate to different contraventions.

VII. Miscellaneous category:

(a) Provisional Attachment of Bank Accounts:

- **Skytech Rolling Mill Pvt Ltd Vs Joint Commissioner of State Tax Nodal 1 Raigad Division (2025-VIL-580-BOM)** ruled that a “cash credit account” cannot be provisionally attached under Section 83 of the CGST/ MGST Act, 2017, as it is a liability owed to the bank, not “property belonging to the taxable person.” This decision limits the scope of provisional attachments.

(b) Fake/Forged Documents in Writ Petitions:

- **M/s S R Enterprises Vs Pr. Commissioner of Goods and Service Tax, East Delhi (2025-VIL-550-DEL)** took a serious view of “forged and fabricated” SCNs, affidavits, and Aadhaar cards submitted in writ petitions. The court recalled its previous orders and directed the DGGI to investigate and file an FIR with the Crime Branch of the Delhi Police, highlighting the severe consequences of such actions and directing measures to ensure physical presence of deponents for affidavits.

(c) Advance ruling on Barter Exchange as ‘Supply’:

- **In re: M/s PSB Traders [Paaragiri Balaraman Nagarajeswaran] (2025-VIL-67-AAR)** confirmed that “barter system is covered under the scope of ‘supply’ under Section 7 of the CGST Act, 2017 and the exchange of silver scrap for finished ornaments will be considered a ‘supply’ despite the absence of monetary payments.”

(d) Advance ruling on Liquidated Damages / Penalties:

- **In re: M/s Maharashtra State Electricity Transmission Company Ltd (2025-VIL-78-AAR)** ruled that “recovery of liquidated damages/ penalties from contractors/ suppliers for breach of contract, forfeiture of security deposit/earnest money deposit, and write-back of unclaimed creditors balance” are *not* considered ‘supply’ under GST, as they are not “consideration for any supply of goods or services.” This aligns with the CBIC Circular and distinguishes between true consideration and compensation for breach.

VIII. Service Tax

(a) Royalty and Deemed Sale:

- **M/s Bajaj Resources Limited Vs Commissioner of Central Excise and CGST (2025-VIL-874-CESTAT-DEL-ST)** held that royalty received for granting an "exclusive worldwide license to use trademarks for 99 years" amounted to a "Deemed Sale" under

Article 366(29A) of the Constitution (transfer of right to use goods), and thus *not* a taxable service. This is a significant ruling for intellectual property licensing arrangements.

(b) Banking and Financial Services:

- **M/s Chola Mandalam Investment & Finance Company Limited Vs Commissioner Of GST & Central Excise (2025-VIL-986-CESTAT-CHE-ST)** held that “foreclosure charges” and “seizure charges” collected by a finance company are *not* part of the “taxable service” of Banking and Financial Services. These charges are considered compensation for premature termination/default, not “consideration” for a service.

(c) Intermediary vs. Export of Service

- In **M/s Canam Consultants Ltd. Vs the Principal Director General (2025-VIL-877-CESTAT-DEL-ST)**, the Tribunal held that services of promoting foreign universities among Indian students by the appellant were *not* “intermediary services” but “export of service.” The appellant was acting as a principal in promoting and facilitating admissions, not merely arranging a service for another.

(d) OIDAR Services:

- **Air India Ltd Vs Commissioner (Adjudication) Service Tax, New Delhi (2025-VIL-971-CESTAT-DEL-ST)** (Larger Bench) ruled that services provided by “Computer Reservation System (CRS) companies” to airlines are *not* taxable under “Online Information and Database Access or Retrieval (OIDAR) services.” The court reasoned that the data belongs to the airline, and CRS companies only provide infrastructure for booking, not “data/ information” previously unavailable to the recipient.

C. GST COMPLIANCE CHART FOR JULY 2025

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.07.2025	GSTR - 7	Jun 2025	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.07.2025	GSTR - 8	Jun 2025	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.07.2025	GSTR - 1	Jun 2025	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.07.2025	GSTR - 5	Jun 2025	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.07.2025	GSTR - 6	Jun 2025	Monthly	To be filed by an ISD
6.	13.07.2025	GSTR - 1	Apr 2025 to Jun 2025	Quarterly	To be filed by those under QRMP Scheme
7.	18.07.2025	CMP - 08	Apr 2025 to Jun 2025	Quarterly	To be filed by Composition Dealer (Payment of Self-assessed tax)
8.	20.07.2025	GSTR - 3B	Jun 2025	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
9.	20.07.2025	GSTR - 5A	Jun 2025	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
10.	22.07.2025	GSTR - 3B	Apr 2025 to Jun 2025	Quarterly	To be filed by those under QRMP Scheme (#)
11.	24.07.2025	GSTR - 3B	Apr 2025 to Jun 2025	Quarterly	To be filed by those under QRMP Scheme (\$)

(#) Last date for filing return without late fees and interest for the states of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands, and Lakshadweep.

(\$) Last date for filing return without late fees and interest for the states of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi

Disclaimer

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

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