

GCo Connect – October 2025

Gabhawalla & Co | Chartered Accountants



Greetings to all our readers!

As we welcome the festive month of October 2025, we hope the season brings joy, positivity, and success into your homes and workplaces. May these celebrations add light not just to your personal life but also to your professional journey.

The GST rate changes effective from 22nd September 2025 have sparked positive momentum in the Indian market, mainly by reducing the tax burden on daily essentials, consumer goods, and key industrial inputs. The consumer durables sector benefited from reduced rates on appliances like ACs, TVs, and dishwashers. Automobiles (small cars, two-wheelers, buses, trucks) saw major tax reduction, encouraging demand with many companies boasting highest sales for a particular month. We are also seeing growth in services such as hospitality (hotels), wellness (gyms, salons, yoga), construction (cement and building materials), agriculture (machinery and equipment), healthcare (medical devices and insurance), and MSMEs on account of cost reduction and greater affordability.

We would also like to remind our readers that the GSTR-3B for the month of September 2025 (filed in October 2025) is an important one. This return marks the final opportunity to give effect to any annual ITC adjustments under Rule 42/43 for FY 2024-25, including any necessary reversals or reclaims. Also, under Rule 37A, if a vendor has filed GSTR-1 but not GSTR-3B for any period in FY 2024-25, the ITC claimed on such invoices must be reversed in this return. However, the said ITC can be reclaimed once the vendor files GSTR-3B and pays the tax.

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

A.	PORTAL UPDATES.....	3
B.	NOTIFICATIONS/ CIRCULARS ISSUED	4
C.	RECENT DECISION (JUDICIARY & ADVANCE RULINGS)	8
I.	Jurisdiction and Parallel Proceedings in GST.....	8
II.	Input Tax Credit (ITC).....	8
III.	Refunds under GST	9
IV.	E-way Bill related	10
V.	Procedural Compliance and Natural Justice	10
VI.	Miscellaneous.....	11
VII.	Pre-GST regime cases.....	12
D.	GST COMPLIANCE CHART FOR OCTOBER 2025.....	14

GST Sector Spotlight | Insight Series

We've hosted six 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
Media and Entertainment Sector	02-Sept-2025	Click here
E-way bill in GST	26-Sept-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

- **Invoice Management System (IMS) update (w.e.f. October tax period)**

- “Pending” action for one tax period only (Monthly or Quarterly) for shall be allowed moving forward for the following items:
 - a. Credit notes and their upward amendments
 - b. Downward amendments of rejected credit notes
 - c. Downward amendments of invoices/debit notes (if original is accepted and GSTR-3B filed)
 - d. E-commerce-document downward amendments (if original is accepted and GSTR-3B filed)
- A new IMS feature will allow you to declare the ITC amount to be reversed—fully or partially, for above-mentioned records:
 - a. If ITC was not availed, no reversal is needed, or
 - b. If ITC was partially availed, reversal is required only for the availed portion, or
 - c. If ITC was claimed fully, reversal required fully
- Soon, another feature in IMS will allow taxpayers to add “remarks” while taking reject or pending action on records. Such remarks will serve as future reference to take necessary action.

GST Portal advisory dated 23.09.2025

- **GSTR-7 Update - Invoice-Level TDS Reporting**

- Starting from return period September 2025, TDS deductors must report invoice-wise details in Form GSTR-7.
- This is line with changes made in Form GSTR 7 vide Notification No. 09/2025 – Central Tax dated 11.02.2025

GST Portal advisory dated 26.09.2025

B. NOTIFICATIONS/ CIRCULARS ISSUED

I. Notifications issued during month

• GST 2.0 – Rate Revision/ Exemptions rationalized.

- W.e.f. 22nd September 2025, the Government has revised GST rate structure whereby, the law has now transitioned from a four-tiered structure to a “citizen-friendly” – 2-rate structure with a Standard Rate of 18% and a Merit Rate of 5%.
- Demerit rate of 40% to be applicable to a handful luxury/ sin goods. Specific precious metals also continue at existing rates of 3%/ 1.5%/0.25% GST rate.
- To implement the said reforms, the existing rate Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 & exemption Notification No. 02/2017-Central Tax (Rate) dated 28.06.2017 have been rescinded and two fresh Notification (Nos. 9/2025-Central Tax (Rate) & 10/2025-Central Tax (Rate) dated 17.09.2025), respectively, have been issued.
- For specified Goods and services, where 12% GST rate was previously prescribed, the same have been reshuffled to either 18% or 5%, based on the decision of the GST Council.
- W.r.t. Insurance sector, Services of life insurance and health insurance (except group insurances such as employee groups) have been exempted from levy of GST. The notification has also clarified that health insurance services for the purposes of this exemption shall include in-patient or out-patient benefits, travel cover and personal accident cover.
- The above changes as proposed in the GST council meeting were explained in detail vide our NewsFlash announcement on 03.09.2025 (click [here](#) to access the same) and for our readers who prefer audio-video version, our webinar on the same can be viewed on our YouTube channel by clicking [here](#).
- Further, wherever references to old rate notifications were prescribed, the same has been amended to refer the new rate notifications.
- Items falling under 4 HSN codes viz., 6815, 6901 00 10, 6904 10 00, 6905 10 00 (fly ash bricks/ blocks/ building bricks, roofing tiles, etc) have been kept in 12% GST basket.

New Rate Notification (Goods) - Notification No. 09/2025- Central Tax (Rate) dated 17.09.2025 read with Corrigendum dated 18.09.2025

New Exemption Notification (Goods) - Notification No. 10/2025- Central Tax (Rate) dated 17.09.2025 read with Corrigendum dated 18.09.2025

Notification Nos. 11/2025-Central Tax (Rate), 12/2025-Central Tax (Rate), 13/2025-Central Tax (Rate), 14/2025-Central Tax (Rate), 15/2025-Central Tax (Rate), 16/2025-Central Tax (Rate) and 17/2025-Central Tax (Rate) – all dated 17.09.2025.

- **Updates to CGST Rules.**

- The CGST Rules have been suitably amended to align the same with the CGST Act as under:

- a. Amendment to Rule 91 of the CGST Rules relating to Grant of provisional refund

- The proper officer is now expected to grant provisional refund within 7 days of issuing acknowledgement of refund application.
- Further, if the provision refund order in Form GST RFD-04 is not issued, the proper officer is expected to record his reasons in writing for the same and continue with the existing process as provided in Rule 92 of the CGST Rules.
- Specified taxable persons engaged in Pan Masala/ Tobacco products/ Essential Oils, etc will not be eligible for provisional refund.

- b. Form GSTR 9 and 9C changes

- Wholesome amendments have been made in Form GSTR 9, specifically w.r.t. ITC aspect. Key changes are highlighted below:
- Table 6 is amended to capture ITC of previous year claimed in current year and Table 8 is modified to ensure correct comparison with ITC details uploaded by vendors.
- Additionally, details regarding ITC of current year claimed/ reversed in next year is now mandatorily required to be disclosed in Table 12/13 of GSTR 9

- c. GST Tribunal Form released and suitable minor changes done in the GSTAT Rules

- Changes regarding acknowledgement in Part B of FORM GST APL-02A made in Rule 110.
- GSTAT Forms/ Order formats have been notified.

Notification Nos. 13/2025 – Central Tax & 14/2025 – Central Tax, both dated 17.09.2025

- **GSTR 9 eligibility**

- W.e.f. FY 2024-25, the CBIC has permanently given relaxation from filing of Form GSTR 9 (Annual Return) to taxpayers having turnover less than INR 2 Crores in that particular year.

Notification No. 15/2025 – Central Tax dated 17.09.2025

- **Implementation of changes made by Finance Act, 2025**

- The following changes as made by Finance Act, 2025 will be effective from 01.10.2025

Reference	Gist
Section 121 (ii) and (iii) of Finance Act, 2025	Change in definition of “local authority” & insertion of new definition of “unique identification marking”

Reference	Gist
Section 122 and 123 of Finance Act, 2025	Deletion of provisions relating to time of supply of vouchers [Section 12 and 13 of CGST Act]
Section 124 of Finance Act, 2025	“Plant or Machinery” in Section 17(5)(d) of CGST Act is replaced with “Plant and Machinery”
Section 126 of Finance Act, 2025	Reversal of credit note by supplier permitted only after reversal by recipient [amendment to Section 34(2) of CGST Act]
Section 127 of Finance Act, 2025	Amendment to Section 38 of CGST Act, to give legal validity to IMS
Section 128 of Finance Act, 2025	Changes to Section 39 of CGST Act (filing of Form GSTR 3B) to grant powers to prescribe conditions and restrictions
Section 129 & 130 of Finance Act, 2025	Amendment to Section 107 & 112 of CGST Act to provide payment of pre-deposit even in case where appeal is preferred against order demanding only penalty.
Section 131 and 132 of Finance Act, 2025	Introduction of track and trace mechanism for specified goods (Section 148A) and corresponding penalty provisions (Section 122B) for failure to comply with the same.
Section 133 and 134 of Finance Act, 2025	Amendment to Entry 8 of Schedule III and no refund of tax paid on account of such amendment.

- The detailed analysis of the above provisions can be read by accessing our newsletter covering changes proposed in the Union Budget, 2025 (click [here](#)).

Notification No. 16/2025 – Central Tax dated 17.09.2025

II. Circular issued during this month

- **Document Identification Number (DIN) requirement - clarification**
- CBIC had previously clarified regarding mandatory requirement of generation of DIN by Dept officials for all communications (including e-mails) sent to taxpayers and concerned persons (Circular Nos. 122/41/2019- GST dated 05.11.2019 & 128/47/2019- GST dated 23.12.2019)

- Thereafter, the above requirement was relaxed for cases where verifiable Reference Number (RFN) was generated from GST Portal (Circular No. 249/06/2025-GST dated 09.06.2025)
- It is now further clarified that communications sent to taxpayers from the CBIC using the e-Office application now have a unique Issue Number. Since, each document already has a verifiable Issue Number, there is no need to generate or quote a separate DIN for these communications.
- Further, an online utility is available for taxpayers to verify this Issue Number and confirm the authenticity of official documents.
- It is also clarified that for other documents not using the e-Office public option, or not having a Reference Number from the GST portal, quoting a DIN is still mandatory.

Circular No. 252/09/2025 -GST dated 23.09.2025

- **Clarification regarding GST treatment of secondary and post-sale discount**

- The said circular (*Circular No. 251/08/2025-GST dated 12.09.2025*) has been explained in detailed in our NewsFlash issued on 15.09.2025. The summary and explanation of the said Circular can be accessed by clicking [here](#).

C. RECENT DECISION (JUDICIARY & ADVANCE RULINGS)

I. Jurisdiction and Parallel Proceedings in GST

- In a string of similar decisions in the cases of **AGRAWAL SOYA EXTRACTS PVT LTD vs. UNION OF INDIA (2025-VIL-983-MP)**, **LARSEN AND TOUBRO LIMITED vs. UNION OF INDIA (2025-VIL-896-RAJ)** and **SAINT-GOBAIN INDIA PRIVATE LIMITED vs. UNION OF INDIA (2025-VIL-962-GUJ)**, the High Courts have held that the expression "initiation of any proceedings" under Section 6(2)(b) refers to the formal commencement of adjudicatory proceedings via an SCN. Issuance of summons or conduct of a search does not bar another authority from issuing an SCN. Once an SCN is issued, another authority cannot issue an SCN on the same subject matter. Further, where one authority has already adjudicated an issue, another authority cannot initiate parallel proceedings on the same subject matter.
- In the cases of **S J CONSTRUCTIONS vs. THE ASSISTANT COMMISSIONER (2025-VIL-977-AP)** and **INSTAKART SERVICES PRIVATE LIMITED vs. THE ADDITIONAL COMMISSIONER, CHENNAI (2025-VIL-934-MAD)**, the respective HCs have held that issuing a single, composite assessment order for multiple tax periods/ assessment years is impermissible under GST, as Sections 73 and 74 indicate that separate notices and orders must be passed for each tax period.
- However, on the contrary, in the case of **M/s MATHUR POLYMERS vs. UNION OF INDIA (2025-VIL-909-DEL)**, the HC held that, in cases involving allegations of fraudulent ITC, which may involve transactions spread over different financial years, a consolidated notice and order for multiple years is permissible.
- In **M/s ANAND AND ANAND (LAW FIRM) vs. PR. COMMISSIONER, CGST (2025-VIL-964-ALH)**, the HC held that under Section 107(11) of the CGST Act, an Appellate Authority is barred from remitting a case back to the Adjudicating Authority. It can only confirm, modify, or annul the order.
- In **SMT. LALITA vs. UNION OF INDIA (2025-VIL-921-ALH)**, the HC held that once a provisional attachment order ceases to have effect after one year, revenue authorities cannot issue a fresh attachment order on the same grounds. This is to prevent the executive from overreaching the statutory time limit.

II. Input Tax Credit (ITC)

(a) Proceedings under Section 74:

- In **SAFECON LIFESCIENCE PRIVATE LIMITED vs. ADDITIONAL COMMISSIONER - APPEAL (2025-VIL-971-ALH)** and **M/s KHURJA SCRAP TRADING COMPANY vs. ADDITIONAL COMMISSIONER - APPEAL (2025-VIL-926-ALH)**, the HC affirmed initiation of proceedings under Section 74 requires specific findings of fraud, willful misstatement, or suppression of facts to evade tax. The proceedings were quashed

because authorities denied ITC based on the supplier's registration cancellation without establishing any malafide intent on the part of the recipient

- In **M/s NCS PEARSON INC. vs. UNION OF INDIA (2025-VIL-969-KAR)**, the HC held that the term 'wilful suppression' requires a *mens rea* element of consciously suppressing information to evade tax. Mere omission to pay or provide correct information is insufficient to invoke Section 74.
- (b) Blocked Credit – Advance Rulings.
 - In **Re: SHIBAURA MACHINE INDIA PRIVATE LIMITED (2025-VIL-143-AAR)**, the AAR clarified that ITC on works contract services involving electrical installations for a new factory project is blocked as it results in immovable property and cannot be considered 'Plant and Machinery'. Further in **Re: SHIBAURA MACHINE INDIA PRIVATE LIMITED (2025-VIL-147-AAR)**, it was held that proportionate ITC on steel structural support erected specifically for supporting HVAC machines and overhead cranes would be eligible, deeming these as 'Plant and Machinery'.
- (c) ITC Claim conditions – Advance Ruling
 - In **Re: M/s PRIYA HOLDINGS PVT LIMITED (2025-VIL-150-AAR)**, the AAR held that the second proviso to Section 16(2) (requiring payment to supplier within 180 days) does not apply to IGST paid on the import of goods, as the government's revenue is already protected by the upfront IGST payment

III. Refunds under GST

- (a) Limitation period for refund claims
 - In **GTL INFRASTRUCTURE LIMITED vs. THE STATE OF JHARKHAND (2025-VIL-892-JHR)**, the HC held that the two-year limitation period under Section 54 is not applicable for the refund of a statutory pre-deposit made for filing an appeal that is subsequently decided in the assessee's favor.
 - In **SUPERNOVA ENGINEERS LIMITED vs. JOINT COMMISSIONER - APPEALS (2025-VIL-963-GUJ)**, the HC held that for refund claims on zero-rated supplies made before 01.02.2019, the relevant date for calculating limitation is the end of the financial year in which the claim arises, not the due date of return filing.
- (b) Refund on Business Closure
 - In **UNION OF INDIA Vs SICPA INDIA PRIVATE LIMITED (2025-VIL-933-SIK)**, the HC clarified that a registered person is NOT entitled to a cash refund of unutilized ITC lying in the electronic credit ledger upon closure of business. The High Court of Sikkim, citing the Supreme Court's decision in *VKC Footsteps*, held that Section 54(3) permits refunds of unutilized ITC in only two scenarios:

zero-rated supplies and inverted duty structure. Allowing refunds on business closure would amount to judicially rewriting the statute.

IV. E-way Bill related

(a) Technical/ Minor Errors

- In **KENT CABLES PVT LTD vs. STATE OF U.P. (2025-VIL-982-ALH)** and **M/s RAKESH PLASTIC FURNITURE AND CROCKERY EMPORIUM vs. STATE OF U.P. (2025-VIL-935-ALH)**, the Allahabad HC ruled that a penalty cannot be levied for a technical error, such as generating only one e-way bill against four invoices or a transporter failing to update the vehicle number, when there is no finding of an intention to evade tax. The core purpose of the e-way bill is to track the movement of goods, and if it accompanies the goods, minor errors without malafide intent are not grounds for seizure.

(b) Movement without documents

- In **NIPPON TUBES LIMITED vs. STATE OF U.P. (2025-VIL-978-ALH)**, the HC held that where goods sent for job work were transported without the mandatory delivery challan (under Rule 45 and 55) and an e-way bill, the seizure proceedings by the authorities were held to be valid.

V. Procedural Compliance and Natural Justice

The following cases highlight judiciary's firm stance on adherence to statutory procedures and principles of natural justice.

(a) Mandatory nature of preliminary notices:

- In **PEPSICO INDIA HOLDINGS PVT LTD vs. UNION OF INDIA (2025-VIL-1006-GAU)**, the HC held that failure to issue ASMT-10 and provide an opportunity to explain discrepancies vitiates the jurisdiction of the proper officer to issue an SCN under Section 73.

(b) Validity of SCNs

- In **NIKITA AGARWAL vs. THE ASSISTANT COMMISSIONER, STATE TAX, JORASANKO CHARGE (2025-VIL-975-CAL)**, the HC held that SCNs must be specific and not vague. A vague SCN that does not provide details of allegations (e.g., fraud, willful misstatement) is considered to have an inherent defect that cannot be cured.
- In **AIR TRANSPORT CORPORATION ASSAM PRIVATE LIMITED vs. THE STATE OF ASSAM (2025-VIL-916-GAU)**, the HC emphasized that a Summary of the Show Cause Notice in Form GST DRC-01 cannot substitute the requirement of a proper SCN under Section 73.

(c) Service of Notice/ Orders:

- In **M/s MATHUR POLYMERS vs. UNION OF INDIA (2025-VIL-909-DEL)**, the HC ruled that service of notice through the email address registered on the GST portal is a valid mode of service under Section 169(1)(c) of the CGST Act.
- In **M/s SAHIL STEELS vs. STATE OF RAJASTHAN (2025-VIL-913-RAJ)**, the HC upheld that the period of limitation for filing an appeal is reckoned from the date of effective communication, especially when the taxpayer was unable to access the portal due to issues known to the department.

(d) Opportunity of Hearing

- In **APOLLO ENGINEERS vs. STATE OF GUJARAT (2025-VIL-979-GUJ); M/s OLA FLEET TECHNOLOGIES vs. STATE OF ODISHA (2025-VIL-994-ORI) and M/s. JAY JALARAM MANDAP DECORATORS vs. THE DEPUTY COMMISSIONER, APPEALS (2025-VIL-947-GUJ)**, the HCs have categorically held that an opportunity for a personal hearing under Section 75(4) of the CGST Act is mandatory if an adverse decision is contemplated or requested. Orders passed *ex-parte* without providing this opportunity are consistently set aside.

VI. Miscellaneous

(a) Omission of Rules without a Savings Clause

- In **HIKAL LIMITED vs. UNION OF INDIA (2025-VIL-959-BOM)**, the High Court observed that when Rules 89(4B) and 96(10) of the CGST Rules were omitted without a savings clause, the common law principle that a repeal obliterates the provision applies. Hence, all pending proceedings, including show-cause notices and orders that have not attained finality under the omitted rules, will lapse. The rules are treated as if they never existed, except for "transactions past and closed." Further, Section 6 of the General Clauses Act does not save such proceedings as the omission was via a notification, not a Central Act.

(b) Exemptions – Advance Ruling

- In **Re: GUJARAT ENERGY TRANSMISSION CORPORATION LTD (2025-VIL-151-AAR)** ruled that charges for deposit work activities (construction of bays, substations, etc.) that are incidental to the principal supply of transmission of electricity are exempt from GST under Entry No. 25A of Notification No. 12/2017-CT(R).

(c) Anti-Profiteering

- In **DGAP Vs MALLIKARJUNA CINEMA HALL (2025-VIL-06-GSTAT-DEL-NAPA)**, the GSTAT has ruled that cinema hall owners must pass on the benefit of GST rate reductions to consumers. Arguments that prices are fixed by state laws do not absolve them of this responsibility. Also, the provision for imposing 18% interest on the profiteered amount is prospective and applies only from the date the amending rule came into force.

VII. Pre-GST regime cases

(a) Service Tax - Taxability

- **SHRI SHAILESH DAYAL vs. COMMISSIONER (2025-VIL-1508-CESTAT-ALH-ST):** The Tribunal held services like sales promotion provided to a foreign client with payment received in convertible foreign exchange qualify as 'export of services' and are not taxable, provided conditions under Rule 6A of Service Tax Rules, 1994 are met.
- **M/s RANGER SECURITY SERVICE vs. COMMISSIONER, CGST (2025-VIL-1576-CESTAT-KOL-ST):** The Tribunal ruled that demands raised solely on the basis of data from the Income Tax Department (e.g., Form 26AS, P&L accounts) without corroborative evidence demonstrating the rendition of a taxable service are liable to be set aside.

(b) CENVAT Credit & Refund

- **M/s CABLETECH SERVICES vs. COMMISSIONER OF C. EX. & S.T. (2025-VIL-1547-CESTAT-MUM-ST):** The Tribunal held that Credit is admissible on insurance services (Group Mediciclaim, Life Insurance) availed for employees when it is necessary to comply with statutory requirements like the ESI Act, 1948.
- **JSW STEEL LIMITED vs. COMMISSIONER OF CGST & C. EX (2025-VIL-1431-CESTAT-MUM-CE):** The Tribunal held that claims for refund of CVD and SAD paid after 01.07.2017 to regularize advance authorizations are admissible in cash under Section 142(3) of the CGST Act.
- **MACRO POLYMERS PRIVATE LTD vs. UNION OF INDIA (2025-VIL-973-GUJ):** An amount paid by mistake (double payment of duty) is not considered 'duty', and its refund cannot be barred by the limitation under Section 27 of the Customs Act, as retention would violate Article 265 of the Constitution.
- **COMMISSIONER OF CUSTOMS (PREVENTIVE), KOLKATA Vs M/s RAYMOND APPAREL LIMITED (2025-VIL-895-CAL-CU):** The High Court held that when duty is paid under protest, the one-year limitation period prescribed under Section 27 of the Customs Act for filing a refund claim is not applicable. The protest itself serves as a challenge to the assessment.

(c) Central Excise – “Manufacture”

- **PEENYA INDUSTRIAL GASES PVT LTD vs. COMMISSIONER OF CENTRAL EXCISE (2025-VIL-1525-CESTAT-BLR-CE):** The Tribunal held that the activity of transferring industrial gases from bulk tankers into smaller retail cylinders does not amount to 'manufacture' as defined in Chapter Note 9 of Chapter 28 of the CETA 1985.
- **KAPOOR PRINT PACK INDIA PVT LTD vs. COMMISSIONER OF CENTRAL EXCISE (2025-VIL-1549-CESTAT-CHD-CE):** The Tribunal confirmed that processes like the lamination and metallising of plastic films amount to manufacture.

(d) Customs – Valuation & Classification

- **SEIREN INDIA PVT LTD vs. DEPUTY COMMISSIONER OF CUSTOMS (2025-VIL-1526-CESTAT-BLR-CU):** The Tribunal held that technical assistance fees paid to a related foreign entity for post-importation activities (like setting up a manufacturing facility) are not includible in the assessable value of imported goods under Rule 10(1)(c) of Customs Valuation Rules, 2007, as they are not a condition of sale.
- **RELIANCE INDUSTRIES LIMITED vs. COMMISSIONER OF CUSTOMS-(PREV) (2025-VIL-1521-CESTAT-AHM-CU):** The Tribunal held that Customs duty is to be assessed on the quantity of goods received in the shore tanks, not the ship ullage quantity, for both specific rate and ad valorem duties.
- **DYNAMATIC TECHNOLOGIES LIMITED vs. THE COMMISSIONER OF CUSTOMS (2025-VIL-1523-CESTAT-BLR-CU):** The Tribunal held that Parts suitable for sole or principal use with aircraft (Chapters 86 to 88) must be classified under the specific heading (e.g., CTH 8803) and not under general use headings, as per the "suitability for use test".

(e) Interpretation issue and Bonafide belief:

- **SRI CHAKRA CEMENTS LTD vs. COMMISSIONER OF C. EX. & S.T. (2025-VIL-1556-CESTAT-HYD-CE) & M/s SHIV CONTRACTOR vs. COMMISSIONER (2025-VIL-1435-CESTAT-ALH-ST):** The respective Tribunal, in both the decisions, has held that when the issue involves a complex interpretation of law or a debatable point where different views are possible, the assessee's position is often considered a bona fide belief, precluding the invocation of the extended period and the imposition of penalties.

D. GST COMPLIANCE CHART FOR OCTOBER 2025

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.10.2025	GSTR – 7	Sept 2025	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.10.2025	GSTR – 8	Sept 2025	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.10.2025	GSTR – 1	Sept 2025	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.10.2025	GSTR – 5	Sept 2025	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.10.2025	GSTR – 6	Sept 2025	Monthly	To be filed by an ISD
6.	13.10.2025	GSTR – 1	July 2025 to Sept 2025	Quarterly	To be filed by those under QRMP Scheme
7.	18.10.2025	CMP - 08	July 2025 to Sept 2025	Quarterly	To be filed by Composition Dealer (Payment of Self-assessed tax)
8.	20.10.2025	GSTR – 3B	Sept 2025	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
9.	20.10.2025	GSTR – 5A	Sept 2025	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
10.	22.10.2025	GSTR – 3B	July 2025 to Sept 2025	Quarterly	To be filed by those under QRMP Scheme (#)
11.	24.10.2025	GSTR – 3B	July 2025 to Sept 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.