

Whether GST 2.0 will come this Diwali?



GCO Connect - September 2025

GABHAWALLA & CO - CHARTERED ACCOUNTANTS

Greetings to all our readers!

The entire nations' eyes are now focused on the GST Council meetings scheduled in September 2025 wherein, key decisions regarding “next-generation reforms” in GST will likely be taken, as announced by Hon’ble PM Narendra Modi. There has been a lot of hype that has already been created since the Independence Day speech for GST 2.0 which will potentially include GST Rate rationalization measures and the same is planned to be rolled out around Diwali 2025.

The slew of expected changes should not divert the attention from the upcoming final phase of GST compliances for the Financial Year 2024-25. The list below, highlights the upcoming tasks and activities grouped in ascending order of their due date:

- GSTR 3B of September 2025
 - Impact of Annual Ratio under Rule 42 of the CGST Rules, 2017 for FY 2024-25
 - Reversal of ITC to the extent of ITC claimed in FY 2024-25 against vendors who have not filed Form GSTR 3B (Rule 37A of CGST Rules, 2017)
- GSTR 1 of October 2025 (filed on or before 30.11.2025)
 - Amendment in any invoice/ credit note/ debit note pertaining to FY 2024-25
 - Issuing a credit note against invoices pertaining to FY 2024-25
- GSTR 3B of October 2025 (filed on or before 30.11.2025)
 - Claiming ITC pertaining to invoices dated FY 2024-25

We want to remind our readers that on 7th June 2025, GST network has issued an advisory that from moving forward, the liability section in Form GSTR 3B will be auto-populated based on Form GSTR 1 and the same would not be editable. So, the liability shown in Form GSTR 1 will be locked for Form GSTR 3B too. If any changes are required to be done in Form GSTR 3B, the same must be routed only through Form GSTR 1A, which will effectively amend Form GSTR 1 for that specific month. Hence, taxpayers must ensure outward liability is frozen while filing Form GSTR 1 itself, each month.

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

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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
Media and Entertainment Sector	02-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:

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A. PORTAL UPDATES

- **System Enhancement for Order-Based Refunds**

- The GSTN portal has announced an update for refund claim category of “On account of Assessment/ Enforcement/ Appeal/ Revision/ Any Other Order”
- Previously, refund for above category was permitted only if - total demand amount showed a “negative” balance and - status of the Demand ID was “Refund Due.” These limitations were causing hardships to taxpayers to claim partial refunds, where eligible.
- Hence, the GSTN portal has been updated wherein:
 - a. Refunds can now be claimed irrespective of the Demand ID status
 - b. Refunds are allowed even when the cumulative balance is positive or zero, provided any minor head has a negative balance
- The refund application will auto-populate only negative balances
- A detailed user manual and FAQs will be soon released for the same.

GST Portal advisory dated 28.08.2025

B. NOTIFICATIONS/ CIRCULARS ISSUED

- **Extension of GSTR 3B due date for July 2025 for a few districts in Maharashtra**

- The government extended the deadline to file the Form GSTR-3B return for July 2025 to August 27, 2025 for taxpayers having principal place of business in the following districts of Maharashtra:
 - a. Mumbai (City)
 - b. Mumbai (sub-urban)
 - c. Thane
 - d. Raigad
 - e. Palghar

Notification No. 12/2025 – Central-Tax dated 16.07.2025

C. RECENT DECISION (JUDICIARY & ADVANCE RULINGS):

I. Jurisdiction and Parallel Proceedings in GST

- In **ARMOUR SECURITY (INDIA) LTD Vs COMMISSIONER, CGST, DELHI EAST COMMISSIONERATE (2025-VIL-63-SC)**, the SC unequivocally held that the issuance of a summons under Section 70 of the CGST Act does NOT amount to the “initiation of any proceedings” for the purpose of the bar under Section 6(2)(b). The SC clarified: “The formal ‘initiation of any proceedings’ occurs only upon the issuance of a Show-Cause Notice under provisions like Section 73 or 74 of the Act. The SCN is the foundational document that sets the law in motion, frames the specific charges against the assessee, and marks the beginning of a quasi-judicial adjudication process that must culminate in a definitive order.” This judgment significantly limits the scope of Section 6(2)(b) to prevent parallel adjudicatory actions, not initial investigations. Similarly, the SCN held that the "subject matter" is crystallized only upon the issuance of an SCN, which defines the specific charges and demand. An authority cannot go beyond the SCN's scope.
- In **SENSATION INFRACON PVT LTD Vs THE STATE OF TELANGANA (2025-VIL-871-TEL)**, the HC dismissed a writ petition challenging parallel state tax proceedings after a DGGI investigation, stating that a DGGI investigation alone does not amount to commencement of proceedings and the petitioner should have appeared before the assessing authority to explain their position.
- In **SOUTH EASTERN COALFIELDS LIMITED Vs PRINCIPAL COMMISSIONER, CGST, RAIPUR (2025-VIL-805-CHG)**, held that State GST proceedings, subsequently closed without adjudication, do not bar Central GST proceedings, especially if the Central authorities initiated action first. "As there was no adjudication by the State authorities, their actions did not constitute the 'initiation of any proceedings' in the sense contemplated by Section 6(2)(b) so as to create a jurisdictional bar."
- In **M/s EAGLE SECURITY & PERSONNEL SERVICES Vs UNION OF INDIA (2025-VIL-793-BOM)**, the HC quashed a local jurisdictional authority's order when DGGI had initiated parallel all-India proceedings on the same matter, and a High Court had stayed the latter. The court emphasized that "If multiple show cause notices are issued and conferring jurisdiction on a plurality of officers on the same subject matter, it would result in chaos, harassment, contrary and conflicting decisions." This suggests that once an all-India investigation is formally initiated and stayed, local authorities should defer their action.

II. Input Tax Credit (ITC):

(a) Pre-deposit using ITC ledger balance:

- In **VK BUILDING SERVICES PRIVATE LIMITED Vs THE ADDITIONAL COMMISSIONER OF GST, APPEALS I (2025-VIL-878-KAR)**, the HC affirmed that payment of pre-deposit for an appeal through the electronic credit ledger is valid, aligning with Supreme Court precedent.

(b) Recent Advance Rulings.

- In **Re: ADITYA BIRLA CHEMICALS (INDIA) LTD (2025-VIL-126-AAR)**, the AAR clarified that nominal amounts recovered from permanent employees for accommodation are not subject to GST and ITC is eligible for the cost borne by the employer. However, for student trainees, it's a 'supply' liable to GST, and ITC is also eligible.

III. Refunds under GST

(a) Zero-rated supplies

- In **RUHI SIRAJ MAKDA (PROPRIETOR OF ARIES IMPEX) Vs UNION OF INDIA (2025-VIL-875-GUJ)**, the HC allowed IGST refund despite a GSTR-1 filing error (zero amount entered), emphasizing the entitlement to refund if goods were exported as zero-rated supplies and Rule 96(4) grounds are not applicable.
- In **ALKESH TACKER HUF Vs UNION OF INDIA (2025-VIL-864-DEL)**, the HC allowed IGST refund for exports even if the LUT certificate was filed after exports, stating that zero-rated supplies are incentives and substantive rights cannot be denied on technicalities.
- In **ATUL LIMITED Vs UNION OF INDIA (2025-VIL-777-GUJ)**, the HC affirmed the right to refund of GST Compensation Cess ITC paid on coal used for manufacturing exported zero-rated goods, stating that relevant circulars were misinterpreted to deny the refund.

(b) Erroneous payment of tax

- In **SAI STEEL Vs THE STATE OF BIHAR (2025-VIL-791-PAT)**, the HC clarified that the limitation period for refund of tax paid under an incorrect head (CGST/SGST instead of IGST) commences from the date of payment of the correct tax (IGST), not from the initial erroneous payment.

(c) Interest on delayed refund

- In **XILINX INDIA TECHNOLOGY SERVICES PVT LTD Vs ASSISTANT COMMISSIONER STATE TAX (2025-VIL-802-DEL)**, the HC mandated statutory interest on delayed GST refunds under Section 56 of the CGST Act, even if not specifically claimed, as it's an automatic consequence of delay.
- In **LUPIN LIMITED Vs UNION OF INDIA (2025-VIL-835-BOM)**, the HC clarified that interest under Section 56 is payable from 60 days after the original refund application, even if the refund is sanctioned by an appellate order, as the appellate order relates back to the original.

IV. Classification and Taxability under GST:

(a) Decision on taxability of assignment of Leasehold rights:

- In **TECHNOFY DIGITAL PRIVATE LIMITED Vs UNION OF INDIA (2025-VIL-819-GUJ)**, the HC ruled that the assignment of leasehold rights is a transfer of "immovable property," not a "supply of service," and thus not subject to GST.

(b) Recent Advance Rulings

- In **Re: M/s KALVI CAREER EDUCATION PVT LTD (2025-VIL-132-AAR)**, the AAR held that vocational training services provided under NSDC "Market led Fee-based Services Scheme" are exempt from GST.
- In **Re: BANGALORE METRO RAIL CORPORATION LIMITED (2025-VIL-128-AAR)**, the AAR ruled that BMRC is not a "Governmental Authority" as it acts as a commercial entity, not carrying out functions entrusted to a Municipality under Article 243W, hence concession services are not exempt.
- In **Re: ODISHA STATE MEDICAL CORPORATION LIMITED (2025-VIL-122-AAR)**, the AAR held that while OSMC is a "Government Entity," its services are not "pure services" (i.e., they involve goods and services) and thus not exempt under Sl. No. 3 of Notification No. 12/2017-CT (Rate).
- In **Re: M/s FINE TOOLS (INDIA) PVT LTD (2025-VIL-124-AAR)**, the AAR classified "parts of seats of a kind used for Motor Vehicles" under Tariff Heading 9401 90 00 (18% GST), noting legislative intent to tax complete seats at 28% and parts at 18%.
- In **Re: M/s ACER INDIA PRIVATE LIMITED (2025-VIL-134-AAR)**, the AAR classified Interactive Flat Panel Displays under HSN 8528 as "Other monitors" (28% GST), not HSN 8471 as an ADP machine, due to its primary function as a touch-enabled display.

V. 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) Opportunity of Personal Hearing:

- In **SHREE SOLAR VENTURES PVT LTD Vs UNION OF INDIA (2025-VIL-879-RAJ)**, the HC dismissed a petition where the petitioner claimed verbal time for documents, reiterating that principles of natural justice were not violated if a proper opportunity for hearing and reply was given.
- In **GANNON DUNKERLEY AND CO LIMITED Vs STATE OF CHHATTISGARH (2025-VIL-869-CHG)**, the HC remitted a case, stating that the appellate authority must consider the lack of hearing at the initial stage and should liberally condone delays for "sufficient cause."
- In **M/s UJJAS ENERGY LTD Vs THE COMMISSIONER OF COMMERCIAL TAX (2025-VIL-850-MP)**, the HC highlighted that personal hearing notices received after the hearing date constitute a lack of proper opportunity.
- In **KCC BUILDCON PRIVATE LIMITED Vs THE STATE OF GUJARAT (2025-VIL-840-GUJ)**, the HC held that a "telephonic conversation cannot be a substitute for a formal personal hearing as mandated by statute."

(b) Ex-parte Order/ Order without reasons:

- In **M/s MULTI METAL INDUSTRIES Vs THE UNION OF INDIA (2025-VIL-859-GUJ)**, the HC quashed an ex-parte order passed without considering a submitted reply, emphasizing that ignoring a filed reply violates natural justice.
- In **DINESH INFRAPROJECTS PRIVATE LIMITED Vs THE STATE OF WEST BENGAL (2025-VIL-834-CAL)**, the HC emphasized the duty to record reasons as a fundamental principle of natural justice, and an appellate order without reasons is arbitrary and unsustainable.

(c) Service of Notice/ Orders:

- In **M/s VIVEKS CONSTRUCTION Vs THE COMMERCIAL TAX OFFICER (AUDIT)-4.7, BEENGALURU (2025-VIL-873-KAR)**, the HC ruled that for a cancelled GST registration, web-hosting a notice is insufficient; physical notice via registered post is required.
- In **ABDULREHIM.T.K. Vs STATE TAX OFFICER, STATE GOODS & SERVICES TAX DEPARTMENT, MALAPPURAM (2025-VIL-790-KER)**, the HC upheld a cancellation despite a "defective" SCN heading, as contents were clear and portal uploading is a valid service method

- In **ATLANTIS INTELLIGENCE LTD Vs UNION OF INDIA (2025-VIL-847-ALH)**, the HC dismissed a writ petition filed beyond the appeal limitation, confirming that service of order by registered email is valid and initiates the limitation period.
- (d) Authentication of documents
- In **SHREE ARIHANT LOGISTICS PRIVATE LIMITED Vs THE STATE OF ASSAM (2025-VIL-803-GAU)**, the HC stressed that a "Summary of a Show Cause Notice issued electronically in Form GST DRC-01, accompanied by an unauthenticated statement of tax determination, cannot be considered a valid Show Cause Notice." It also mandated personal hearings even if no written request is made, when an adverse decision is contemplated.

VI. Procedural Issues/ Administration

- (a) Lapse of Provisional Attachment
- The Supreme Court in **KESARI NANDAN MOBILE Vs OFFICE OF ASSISTANT COMMISSIONER OF STATE TAX (2) (2025-VIL-65-SC)** ruled that provisional attachment orders under Section 83 automatically cease effect after one year, and there is no statutory provision for renewal or extension. Issuing fresh orders on the same grounds under the garb of "renewal" is an abuse of process and renders Section 83(2) otiose.
- (b) Assessment on Deceased Person/Amalgamated Entity.
- In **TVL. VAIRAM AGENCIES VODAFONE CELL Vs THE STATE TAX OFFICER, PUDUKKOTTAI (2025-VIL-818-MAD)**, the HC addressed tax liability on a deceased proprietor, noting potential liability under Section 93 of GST and directing statutory appeal.
- In **KENNAMETAL INDIA LTD Vs DEPUTY COMMISSIONER OF COMMERCIAL TAXES, BENGALURU (2025-VIL-813-KAR)**, the HC quashed orders against a non-existent entity after amalgamation, reserving liberty for fresh proceedings against the resultant company.
- (c) Blocking of ITC
- In **M/s STEEL CENTRE Vs UNION OF INDIA THROUGH ITS SECRETARY (2025-VIL-778-MP)**, the HC upheld the blocking of ITC under Rule 86A without prior hearing as valid for revenue protection, but mandated expeditious post-decisional hearing
- (d) Bunching of SCNs
- In **ORIENTAL LOTUS HOTEL SUPPLIES PRIVATE LIMITED Vs THE JOINT COMMISSIONER, (2025-VIL-870-MAD)**, the HC ruled that issuing a single SCN and assessment order for multiple financial years is against the spirit of Sections 73 and 74, which prescribe separate limitation periods per financial year, leading to potential hardships. Separate SCNs must be issued

- In **AMBIKA TRADERS Vs ADDITIONAL COMMISSIONER, ADJUDICATION DGGSTI, CGST DELHI NORTH (2025-VIL-806-DEL)**, the HC upheld the issuance of a single consolidated SCN under Section 74 for fraudulent ITC spanning multiple financial years, citing the use of "for any period" and the interconnected nature of fraud.
- (e) Error Rectification
 - In **SANGHVI METAL CORPORATION Vs UNION OF INDIA (2025-VIL-854-GUJ)**, the HC allowed rectification of GSTR-1 to correct an inadvertent error (sister concern's turnover), stating that GST regime allows rectification for bona fide errors, especially without revenue loss
 - In **BHARAT MINT & AROMA CHEMICALS Vs UNION OF INDIA (2025-VIL-820-ALH)**, the HC quashed an order rejecting a CGST refund due to a typographical error in form (entering amount under IGST head), stating that substantive claims shouldn't be defeated by technicalities.
 - In **SUNLIGHT BOARDS PRIVATE LIMITED Vs STATE TAX OFFICER (2025-VIL-798-KER)**, the HC set aside an assessment order based on a technical glitch in the GSTN portal that applied an impossible tax rate (36%), emphasizing the need to address obvious errors.
- (f) Others
 - In **APPOLLO PLYWOOD INDUSTRIES Vs THE ASSISTANT COMMISSIONER OF REVENUE, STATE TAX, (2025-VIL-821-CAL)**, the HC reduced a maximum penalty to a notional amount for a technical infraction (expired e-way bill without intent to evade tax), emphasizing proportionality
 - In **GAUTAM PATNAIK Vs PRINCIPAL COMMISSIONER OF CT& GST, ODISHA (2025-VIL-843-ORI)**, the HC allowed rectification of a clerical error in ITC claim (decimal point) even after assessment, indicating a need for opportunity to correct bona fide mistakes.
 - In **M/s MAGMA INDUSTRIES Vs ADDITIONAL COMMISSIONER GRADE 2 (2025-VIL-788-ALH)**, the HC held that if excess stock is found, proceedings should be initiated under Sections 73/74 (tax determination) and not Section 130 (confiscation and penalty), as the latter is not for tax assessment.

VII. Pre-GST regime cases:

- (a) Service Tax - Taxability
 - **RB CHAVAN ARJUN EARTHMOVERS JV Vs COMMISSIONER OF CGST & CENTRAL EXCISE, BELAPUR (2025-VIL-1321-CESTAT-MUM-ST)**: The Tribunal held that 'rehabilitation of breakwaters' for governmental authorities is a 'works contract' for non-commercial use, exempt under Notification No. 25/2012-ST.

- **TATA MOTORS LIMITED Vs COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX, MUMBAI (2025-VIL-1322-CESTAT-MUM-ST):** The Tribunal ruled that if service tax on 'sponsorship/brand promotion services' has already been paid by the service provider, demanding it again from the recipient under RCM amounts to double taxation and is impermissible.
- **M/s PLANSEE INDIA HIGH PERFORMANCE MATERIALS PVT LTD Vs COMMISSIONER OF CENTRAL TAX, MYSURU (2025-VIL-1235-CESTAT-BLR-ST):** The Tribunal held that providing "Marketing and Support Services" to a holding company on a cost-plus-fee basis, without the power to conclude contracts, constitutes export of service, not intermediary service
- **SARUP INDUSTRIES LTD Vs COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX, LUDHIANA (2025-VIL-1237-CESTAT-CHD-ST):** The Tribunal ruled that 'Business Exhibition Service' performed wholly outside India is not liable to service tax in India
- **M/s ACME CLEANTECH SOLUTIONS PVT LTD. Vs COMMISSIONER OF CENTRAL EXCISE, MEERUT-II (2025-VIL-1238-CESTAT-ALH-ST):** The Tribunal confirmed that services rendered in turnkey projects, inclusive of material and sales tax/VAT, fall under 'Works Contract service', and non-exercising of the composition scheme option is a procedural lapse that should not deny substantial benefit.
- **M/s TECHNO-GRID CONTRACTS Vs COMMISSIONER (APPEALS-I) CENTRAL TAX, GST & CENTRAL EXCISE, DELHI (2025-VIL-1264-CESTAT-DEL-ST):** The Tribunal ruled that the value of free material supplied by a client to a service provider (construction) cannot be included in the taxable value for service tax.

(b) CENVAT Credit

- **M/s HINDUSTAN UNILEVER LTD Vs THE COMMISSIONER OF GST & CENTRAL EXCISE (2025-VIL-1361-CESTAT-CHE-CE):** The Tribunal ruled that 'Management or Business Consultant's Service' and 'Business Support Service' are eligible for input service credit, rejecting a narrow interpretation.
- **IBM INDIA PRIVATE LIMITED Vs COMMISSIONER OF SERVICE TAX (2025-VIL-1358-CESTAT-BLR-ST):** The Tribunal upheld liability to pay interest on short reversals of CENVAT credit on ineligible exempted services, as per Rule 6(3A).
- **M/s SIFY TECHNOLOGIES LIMITED Vs COMMISSIONER OF GST AND CENTRAL EXCISE, CHENNAI (2025-VIL-1228-CESTAT-CHE-ST):** The Tribunal remanded a case, stating that reversal of credit under Rule 6(3A) should only be on common input services, not total CENVAT credit.

(c) Refunds

- **M/s BLACKSTONE ADVISORS INDIA PRIVATE LIMITED Vs COMMISSIONER OF CENTRAL GOODS, SERVICE TAX (2025-VIL-1350-CESTAT-MUM-ST):** The Tribunal allowed refund of accumulated CENVAT credit for "export of services," even if

provided within India under instruction from overseas, as long as export proceeds were received via FIRC.

- **AON SPECIALIST SERVICES PRIVATE LIMITED Vs THE COMMISSIONER OF SERVICE TAX, BANGALORE (2025-VIL-1337-CESTAT-BLR-ST):** The Tribunal confirmed that a one-to-one correlation between export invoices and FIRCs should not be insisted upon for refund claims for export of services.

(d) Excise – Exemption and Valuation

- **M/s GOYAL MG GASES PVT LTD Vs COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX, LUDHIANA (2025-VIL-1232-CESTAT-CHD-CE):** The Tribunal held that compressing hydrogen gas and filling into cylinders for industrial users does not amount to "manufacture" under Chapter Note 9 to Chapter 28.
- **M/s SREE GOKULAM FOOD AND BEVERAGES (P) LTD Vs COMMISSIONER OF CENTRAL EXCISE, CUSTOMS AND SERVICE TAX, COCHIN (2025-VIL-1276-CESTAT-BLR-CE):** The Tribunal ruled that MRP-based assessment notifications applicable to 'mineral water' do not apply to 'packaged drinking water', which is a distinct product.
- **PINNACLE INDUSTRIES LIMITED Vs THE COMMISSIONER, CGST AND CENTRAL EXCISE, PITHAMPUR (2025-VIL-1267-CESTAT-DEL-CE):** The Tribunal upheld inclusion of freight charges in assessable value for FOR basis sales where ownership transferred at buyer's premises (place of removal).
- **M/s BATA INDIA LIMITED Vs COMMISSIONER OF GST AND CENTRAL EXCISE, CHENNAI III COMMISSIONERATE (2025-VIL-1243-CESTAT-CHE-CE):** The Tribunal held that MRP-based valuation is not applicable for goods sold in bulk to institutional customers if transaction value exists and no statutory requirement for MRP declaration on packages

(e) Customs – Classification and Valuation

- **COMMISSIONER OF CUSTOMS, LUDHIANA Vs M/s GOYAL BROTHERS (2025-VIL-1268-CESTAT-CHD-CU):** The Tribunal affirmed classification of balloons used for festivals like Holi under CTH 95059090 (festive articles), not CTH 95030020 (toys).
- **M/s DAEBU AUTOMOTIVE SEAT INDIA PVT. LTD. Vs COMMISSIONER OF CUSTOMS AUDIT COMMISSIONERATE (2025-VIL-1239-CESTAT-CHE-CU):** The Tribunal classified 'Track Assembly' as 'parts of Car Seats' under CTH 9401, based on principal function test, not accessories under CTH 8708.
- **M/s MAHIR FASHIONS (P) LTD Vs COMMISSIONER OF CUSTOMS-(ICD), NEW DELHI (2025-VIL-1198-CESTAT-DEL-CU):** The Tribunal held that the Commissioner has no power to re-determine the FOB value of exported goods under Section 14, as it's a matter of contract between buyer and seller.

D. GST COMPLIANCE CHART FOR SEPTEMBER 2025

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.09.2025	GSTR – 7	August 2025	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.09.2025	GSTR – 8	August 2025	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.09.2025	GSTR – 1	August 2025	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.09.2025	GSTR – 5	August 2025	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.09.2025	GSTR – 6	August 2025	Monthly	To be filed by an ISD
6.	13.09.2025	IFF	August 2025	Monthly	To be filed by those under QRMP Scheme (optional)
7.	20.09.2025	GSTR – 3B	August 2025	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
8.	20.09.2025	GSTR – 5A	August 2025	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
9.	25.09.2025	PMT - 06	August 2025	Monthly	Challan to be filed for payment by those under QRMP Scheme