

# GCo Connect – April 2025

Gabhawalla & Co | Chartered Accountants



**HAPPY**  
**FINANCIAL NEW YEAR**  
**2025-26**



Greetings to all our readers and a very Happy New Financial Year 2025-26!

The Gross GST collection numbers for FY 2024-25 showed a commendable growth of 9.4% viz-a-viz gross GST collections for FY 2023-24. Considering the situations in other parts of the World, India remains stead-fast on upward trajectory each year.

01<sup>st</sup> April 2025 always has some changes up it's sleeve and this year is no different. The 30-day IRN generation for E-invoice was mandated only for taxpayers having Annual Aggregate Turnover greater than Rs. 100 crores in any previous financial year. The said limit is now reduced to Rs. 10 Crores. This means that taxpayers with an Annual Aggregate Turnover of Rs. 10 crore and above must upload their invoices, credit notes, and debit notes to the IRP within 30 days of the date of invoice for generation of E-invoice.

Further, the Government of Chhattisgarh has issued a notification dated 27th March 2025, amending the requirements for E-Way Bill generation under the Chhattisgarh GST Rules, 2017. According to the new rules, the intra-state limit for generation of EWB has been increased from Rs. 50,000/- to Rs.1,00,000/- w.e.f. 01<sup>st</sup> April 2025 (except for certain specified goods such as Pan Masala, Tobacco, Iron & Steel, Coal, and specific wood products). For inter-state movements, the limit continues as Rs. 50,000/-.

W.r.t. amnesty scheme, we would like to remind our readers that merely making payment of tax would not assure of the benefits under the amnesty scheme. Form SPL-01/02 must be filed on or before 30.06.2025, if not filed already. Further, the proper officer also has the power to issue SCN (within 3 months of filing of application) to reject the said application and hence, it is of utmost importance to regularly keep tabs on the "notices" issued section on the portal or email ID where intimation is received of any activity on the GST portal.

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 from the Judiciary](#)

C. [GST Compliance Chart for the month of April 2025](#)

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

Team SBGCo



## A. What's New?

### I. Notifications issued during the month

- **Re-organisation of some jurisdictions.**

- For certain jurisdictions (viz., Alwar, Chennai Outer, Jaipur, Jodhpur, Madurai, Tiruchirappalli & Udaipur), the territorial jurisdictions have been updated by the CBIC.

*Notification no. 10/2025 - Central Tax dated 13.03.2025.*

- **Amendment to provisions of the Amnesty Scheme.**

- The sub-rule (4) of Rule 164 has now been amended to provide that for notices/ orders involving period outside the amnesty scheme, the taxpayer needs to make payment of full tax for period covered by Amnesty scheme only. (previously, the rule stated that to avail benefit of amnesty scheme, entire tax amount needed to be paid)
- A proviso is also inserted to provide that if any payments are already made before insertion of these amendments, then no refund shall be granted for such payments made.
- Additionally, another proviso has been inserted after Rule 164(7) which provides for the procedure to be dealt with in case the notice/ order covers period outside the amnesty scheme. The proviso states that when payment is partially made against an order only to the extent of period FY 2017-18 to FY 2019-20, the taxpayer shall not withdraw the entire appeal in such case. The taxpayer shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period covered by Amnesty scheme and after taking note of such request, the relevant authority shall pass such order for the period other than amnesty scheme as he deems just and proper.

#### **SBGCO Comments**

*The amendment to the scheme, made near its end, seems unfair to taxpayers who filed applications on time but wanted to fight for periods outside the scheme. The old rules stopped them because they had to pay tax for the full order and interest and penalties for other periods to get scheme benefits. Now the same is amended only 4 days before the last day to make payment to state that taxpayers can keep appeals pertaining to period outside the amnesty scheme alive by making payment of relevant tax only and giving appropriate intimation to the relevant authority.*

*Notification no. 11/2025 - Central Tax dated 27.03.2025.*

### II. Circulars issued during the month

- **Clarification in respect of various issues related to availment of benefit of amnesty scheme**

- The issue-wise clarification provided by the circular is tabulated hereunder:

Issue	Clarification
1. Whether tax payment made through Form GSTR	It is clarified that a taxpayer who has made the payment through FORM GSTR-3B before 01st



Issue	Clarification
3B before 01.11.2024 (instead of Form GST DRC-03) will be eligible for this scheme?	<p>November 2024, shall be eligible to avail the benefit under the Amnesty scheme (subject to verification by proper officer).</p> <p>However, any taxpayer who intends to avail the benefit of the Amnesty scheme on or after the same had come into force, i.e. 1st November 2024, shall be required to make payments necessarily through the modes as prescribed under Rule 164 of the CGST Rules.</p>
2. Whether (i) the entire amount of tax demanded is required to be discharged and (ii) the appeal is required to be withdrawn for the entire period, where notices/ statements/ orders issued to taxpayers, pertains to period covered partially under Section 128A and partially by those outside it?	<p>After necessary amendments to Rule 164(4) to 164(7) of the CGST Rules, it has now been clarified that the taxpayer after filing Form SPL-01/ 02, as the case may, shall intimate the appellate authority or Tribunal his intent to avail the benefit of Section 128A and that he does not intend to pursue the appeal for the period covered under the said Section i.e. FY 2017-18 to 2019-20. The Appellate Authority or Tribunal, as the case may, shall after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as it thinks just and proper.</p> <p>Clarification issued vide point 6 of the Table at para 4 of the previous circular No. 238/32/2024-GST dated 15th October 2024 has been withdrawn as it was contradictory to the present clarification.</p>

*Circular No. 248/05/2025 - GST dated 27.03.2025.*

### III. Portal updates

- **Enhanced security of e-Way Bill/ E-invoice Systems:**

- The National Informatics Centre (NIC) handling the EWB and E-invoice website has announced that 2-Factor Authentication shall now be required for all taxpayers for logging in to EWB and E-invoice systems. In addition to username and password, OTP will also be authenticated for login.

*EWB/ E-invoice Portal advisory dated 28.03.2025*

- **Advisory regarding Amnesty scheme by GSTN portal:**

- The advisory has clarified that the GSTN portal is working on the errors faced during filing of Form SPL-01/02 by taxpayers namely,
  - a. Order number is not available in dropdown for selection in SPL 02



- b. Order details are not getting auto populated after selection of a particular order in SPL 02
- c. Payment details are not getting auto populated in Table 4 of SPL 02
- d. Not able to withdraw the Appeal applications (APL 01) filed before First Appellate authority
- e. "Payment towards demand" related issues
- The advisory further clarified that the last date to file Form SPL-01/02 is 30.06.2025. The taxpayers should focus on making payment of the demands as due date for the same was 31.03.2025.

*GST Portal advisory dated 21.03.2025*



**B. Recent Decision from the Judiciary:**

**Category: Inordinate delays in adjudication of SCNs**

**1. Shyam Indus Power Solutions Pvt Ltd vs. Pr. Commissioner of CGST, Delhi [2025-TIOL-504-HC-DEL-ST]**

**Background facts:**

In August 2024, the petitioner received demand order for an amount of Rs. 30,68,03,113/- along with interest and penalty emanating from SCNs issued in FY 2013-14 to FY 2017-18. Despite a hearing conducted in October 2015, no order was issued until August 2024.

**Key Issue Raised:**

Whether the order issued after a delay of 6 to 10 years is acceptable?

**Gist of the Decisions:**

The Hon'ble HC took cognizance of the delay in adjudication with no apparent/ plausible reason given for the inordinate delay in adjudication. The HC noted that matters having financial liabilities or penal consequences cannot be kept unresolved for years. The phrase "wherever it is possible to do so" in Section 73 cannot be interpreted so loosely to keep matters pending for years. The HC noted that flexibility provided by statute should not be misused or construed as sanctioning indolence.

The High court, relying of the decision of Vos Technologies India [2024-TIOL-2091-HC-DEL-CUS] set aside the SCNs issued during FY 2013-14 to FY 2017-18 and the Order dated 23.08.2024 on the grounds of inordinate delay in adjudication.

**SBGCO comments:**

As a taxpayer, it is important to keep track of the pending litigations and ensure all compliances, in relation to pending litigations, as required under the law are duly completed (viz., submitting requested details, filing of replies/appeal and attending hearings). For all other times, it is good to remain quiet because the lack of action from the Department side can also work in the favour of the taxpayer. Such decisions from High Court are now on the rise, given that the delay in adjudication process is leading to a burden on the taxpayer in maintaining extremely old documents and also on the judiciary.

**Category: ITC mismatch - supplier's error**

**2. B Braun Medical India Pvt Ltd vs. Union of India [2025-TIOL-445-HC-DEL-GST]**

**Background facts:**

Delhi Commissionerate issued an Order confirming the demand on the grounds of alleged excess availment of ITC. The dispute primarily arose because the vendor of the petitioner reflected a transaction in petitioner's Maharashtra's registration instead of Delhi.

**Key Issue Raised:**

Whether incorrect GST number due to clerical error of the vendor lead to denial of ITC in the hands of the recipient?

**Gist of the Decisions:**

The Hon'ble HC while understanding the facts of the case, satisfied itself that the ITC incorrectly uploaded in Maharashtra's GST registration was not claimed by the petitioner in





Maharashtra. The HC held that substantial loss would be caused to the petitioner if the ITC is not granted for such a small error on behalf of the supplier.

The Hon'ble HC allowed the claim of ITC in the hands of Delhi's registration and thereby setting aside the Order disallowing the claim of credit on the grounds of bonafide error committed by the supplier.

### **3. Surender Gupta vs. Additional Commissioner Grade-II [2025-VIL-296-ALH]**

#### **Background facts:**

The Department confirmed the demand of Rs. 19,22,778/- on the petitioner (on the grounds of excess ITC claimed) because the supplier (a developmental government authority) erroneously reported a B2B transaction with the petitioner as B2C in their Form GSTR 1. As a result, the said transaction did not appear in GSTR 2A of the petitioner.

#### **Key Issue Raised:**

Whether the confirmation of demand on the petitioner is correct even when there is an admitted mistake of the supplier for reporting the transaction under the wrong head of B2C, instead of B2B?

#### **Gist of the Decisions:**

The Hon'ble HC, in the present case, decided not to interfere with the Order because of the affidavit of the supplier accepting the fault of reporting transaction in wrong head i.e., reported as B2C instead of B2B.

The Hon'ble HC, instead opted to grant relief to the petitioner by ordering the supplier to make good of the loss caused to the petitioner. The HC ordered the supplier to make payment of Rs. 19,22,778/- to the petitioner because of the mistake in filing of returns and leaving the doors open to such supplier to recover the same for the person who caused such error.

#### **SBGCO comments for case 2 & 3:**

The 2 cases highlight that the petitioners (i.e., the recipients) were safeguarded in both cases despite ITC not appearing in GSTR 2A due to the errors of the supplier. However, the decision of the Allahabad HC in the case of Surendra Gupta is a little baffling because despite the affidavit on record stating that tax was paid to the Government, the HC did not set aside the order. Instead, it chose to compensate the recipient. Though there are circulars (No. 183/15/2022-GST dtd 27.12.2022 and No. 193/05/2023-GST dtd 17.07.2023) issued by CBIC highlighting the process to be followed in case where tax is wrongly reported as B2C instead of B2B, this decision from Allahabad HC fails to take cognizance of such circulars and instead decides to not interfere with the order. This resulted in double whammy on the supplier who first paid tax to the government, albeit wrong head, and secondly paid the compensation to the recipient on the instruction of the HC.



**Category: Scope of Service tax**

**4. Commissioner of CGST and C. Ex., Jaipur vs. Lotus Cons Build Technocrat Pvt Ltd [2025-TIOL-418-CESTAT-DEL]**

**Background facts:**

Certain income pertaining to purchase and sale of land was subsequently declared by the petitioner before the Income tax authorities. SCN was issued by the Service tax department alleging this income to be liable to service tax as taxable service under Real Estate services. However, the original adjudicating authority had dropped the issue since department did not establish how purchase and sale of land could be held liable to service tax. On review of the order, the Department filed an appeal against the said adjudication order before the Hon'ble Tribunal.

**Key Issue Raised:**

Whether such income can be held as service liable to tax?

**Gist of the Decisions:**

The Hon'ble Tribunal held that the Department had failed to produce sufficient evidence connecting the income with the provision of taxable services. Merely because some income was disclosed before income tax authorities, it does not automatically lead to a conclusion that the said income is liable to service tax. The Tribunal further held that Department's reliance on assumptions and presumptions without concrete evidence was insufficient to sustain the demand. Hence, the Original Order of the adjudicating authority was upheld.

**SBGCO comments:**

One of the basic fundamental principals of law is that the person who alleges is the one who is required to prove the same. The legal maxim "*onus probandi actori incumbit*" (Latin for "the burden of proof lies on the plaintiff") means that the party making a claim or assertion has the responsibility to prove their case with sufficient evidence. In the present case, the department failed to provide any sufficient corroborative evidence to support their allegation that income was liable to service tax and hence, the Tribunal rightly rejected their appeal.





### C. GST Compliance chart for April 2025

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.04.2025	GSTR - 7	Mar 2025	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.04.2025	GSTR - 8	Mar 2025	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.04.2025	GSTR - 1	Mar 2025	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.04.2025	GSTR - 5	Mar 2025	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.04.2025	GSTR - 6	Mar 2025	Monthly	To be filed by an ISD
6.	13.04.2025	GSTR - 1	Jan 2025 to Mar 2025	Quarterly	To be filed by those under QRMP Scheme
7.	18.04.2025	CMP - 08	Jan 2025 to Mar 2025	Quarterly	To be filed by Composition Dealer (Payment of Self-assessed tax)
8.	20.04.2025	GSTR - 3B	Mar 2025	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
9.	20.04.2025	GSTR - 5A	Mar 2025	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
10.	22.04.2025	GSTR - 3B	Jan 2025 to Mar 2025	Quarterly	To be filed by those under QRMP Scheme (#)
11.	24.04.2025	GSTR - 3B	Jan 2025 to Mar 2025	Quarterly	To be filed by those under QRMP Scheme (\$)
12.	25.04.2025	ITC-04	Oct 2024 to Mar 2025 or FY 2024-25	Half-yearly/ Annually	Taxpayers who send goods to job workers for job work (*)

(#) 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.

(\*) "Half-yearly" for taxpayers having aggregate turnover greater than 5 crores & "annually" for other



## 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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