

# SBGCo Connect - February 2025

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Greetings to all our readers!

The Hon'ble Union FM of India presented the Budget on 1<sup>st</sup> February 2025 and since then, the constant talk of the town has been the reduction in personal taxes for the middle-class public who opts for the new tax regime. In all the noise surrounding the direct tax proposals, the Government once again made a retrospective amendment in GST (citing "drafting error") with the intent to negate the decision of the Supreme Court in the case of Safari Retreats [167 taxmann.com 73 (SC)]. You can read about the same and all the other changes proposed in the Union Budget 2025 for GST by accessing our Budget NewsFlash by clicking [here](#).

We would like to remind our readers that provisions regarding Input Service Distributor (ISD), as proposed in the previous budget will be made effective from 01<sup>st</sup> April 2025. Hence, all the taxpayers having multi-state business operations are suggested to get in touch with us and initiate the process of implementation of the ISD.

The GST Amnesty scheme is now operational on the GST portal. The last date to make payment under the scheme is 31<sup>st</sup> March 2025. Hence, our readers are advised to check their pending litigations for the period FY 2017-18, FY 2018-19 and FY 2019-20 and based on merits/ amounts involved can decide to opt for this scheme. The detailed clarificatory circular issued by the CBIC for the same can be accessed by clicking [here](#).

The GSTN portal has started to accept Letter of Undertaking (LUT) applications required in relation to export of goods and services for FY 2025-26. Hence, wherever required, our readers are advised to file the same before the start of financial year to ensure timely compliances.

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 February 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**

- **Extension of due dates for filing of returns for the month of December 2024 (filed in January 2025).**

- On account of some technical glitch on the GST portal, the due dates for various compliances due in January 2025 were extended by 2 days. The old and extended deadlines are summarized in the table below:

Form	Original Due Date	Revised Due Date
GSTR - 7	10.01.2025	12.01.2025
GSTR - 8	10.01.2025	12.01.2025
GSTR - 1 (Monthly)	11.01.2025	13.01.2025
GSTR - 5	13.01.2025	15.01.2025
GSTR - 6	13.01.2025	15.01.2025
GSTR - 1 (Quarterly)	13.01.2025	15.01.2025
GSTR - 3B (Monthly)	20.01.2025	22.01.2025
GSTR - 3B (Quarterly)**	22.01.2025	24.01.2025
GSTR - 3B (Quarterly)##	24.01.2025	26.01.2025

*\*\*QRMP Scheme taxpayers registered in 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.*

*##QRMP Scheme taxpayers registered in 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*

*Notification nos. 01/2025 - Central Tax, 02/2025 - Central Tax, 03/2025 - Central Tax, 04/2025 - Central Tax, 05/2025 - Central Tax and 06/2025 - Central Tax, all dated 10.01.2025.*

- **Waiver of late fees for delayed filing of Form GSTR 9C.**
- The Department has waived late fees payable (in excess of what is payable for delayed filing of Form GSTR 9, if any) on delayed filing of Form GSTR 9C for financial years 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 provided the same has been filed on or before 31<sup>st</sup> March 2025.



The notification issued in this regard also clarifies that if any late fees has already been paid, then the same would not be refunded.

*Notification no. 08/2025 - Central Tax dated 23.01.2025*

- **Amendment to CGST Rules**

- A new provision is introduced - Rule 16A (Grant of temporary identification number)
  - This rule will allow GST officers to grant a temporary identification number to such persons who are not liable to be registered but are required to make some payment under the GST provisions. Such temporary identification number shall be granted in Part B of Form GST REG-12.
  - Accordingly, Form GST REG-12 has been revamped to include Part A for cases where officers believe person is liable for registration (as per Rule 16) and Part B for cases where person is not liable for registration but is required to make some payment (as per Rule 16A).
  - Similarly, reference to Rule 16A has been provided in Rule 87 (electronic cash ledger) to include cases where payment is made by such persons who have been granted temporary identification number.
- Changes in GST registration to be intimated by composition tax payers as well, within 15 days from intimation furnished by the composition taxpayer in FORM GST CMP-02.

*Notification no. 07/2025 - Central Tax dated 23.01.2025 (the effective date of implementation of the above changes will be notified in future)*

- **Key changes in Hospitality Industry (Hotels providing 'restaurant services')**

- The definition of "declared tariff" has been deleted from the rate notification, thereby signalling the end of reliance on the concept of declared tariff under GST.
- Currently, the rate of tax on restaurant services provided by a hotel was dependent on the fact whether such service was provided from a 'specified premises' or not. Specified premise meant any premise which provided hotel accommodation services with a declared tariff of any room being greater than Rs. 7,500/- per night. So, if restaurant service was provided from a specified premises, the applicable rate of tax was 18%, and otherwise, it was 5%.
- Now, since the concept of 'declared tariff' has been done away with, the concept of what can be called 'specified premise' has also been modified. W.e.f. FY 2025-26, 'specified premise' would mean:
  - a. A hotel providing accommodation services where room rent of any one room exceeds Rs. 7,500/- per day, or



- b. A hotel providing accommodation services who voluntarily declares themselves as 'specified premise' by filing a declaration on the GST portal before the start of the financial year, or
- c. A hotel providing accommodation services who voluntarily declares themselves as 'specified premise' within 15 days of obtaining fresh GST registration during the year.
- Effectively, if any hotel is unsure at the beginning of the year that their room rent per day would cross 7,500/- or not, they can voluntarily opt in and declare themselves as 'specified premise' and accordingly, the restaurant services provided by such taxpayer (hotel), would attract GST @ 18%. This option cannot be switched mid-year i.e., once an option is selected – as specified premise or otherwise, the same has to be continued for the entire financial year. The said hotel can opt-out/ in by filing another declaration on the GST portal before the start of the financial year.
- Corresponding changes have been made in notification relating to tax liability paid by E-commerce operation for hotel accommodation services wherein the new definition of 'specified premise' has been incorporated.
- The format for such declarations to be filed by such accommodation service providers has also been notified which would be made available on the online GST common portal for all such taxpayers to file for FY 2025-26. Since it is the first year, all such taxpayers are required to file the declaration regarding 'specified premise' and the said option would continue for all future years until the same is changed by the taxpayer.

*Notification nos. 05/2025 - Central Tax (Rate) & 08/2025 - Central Tax (Rate), both dated 16.01.2025 [read with Notification nos. 05/2025 - Integrated Tax (Rate) & 08/2025 - Integrated Tax (Rate), both dated 16.01.2025]*

- **Changes related to applicability of Reverse Charge Mechanism.**

- Sponsorship services to body corporates and partnership firms  
Until 16<sup>th</sup> Jan 2025, sponsorship services provided by any person to a body corporate/partnership firm was liable for tax under RCM. Moving forward, sponsorship services provided by body corporates would not be part of reverse charge mechanism i.e., if the service provider is a body corporate, then irrespective of the recipient, the tax shall be payable by the service provider only and not paid under RCM by the recipient.

Nature of Service for RCM liability	Old 'Service provider'	Amended 'service provider'
Sponsorship services to body corporates and partnership firms	Any person	Any person <u>other than body corporate</u>

- Renting of immovable property service  
Very recently, the GST council had introduced the levy of GST under RCM for renting of immovable property services from URD suppliers to registered recipients. This caught the composition taxpayers in a fix! They had to pay tax @ 18% as recipient of renting of



immovable property services but not be able to claim any ITC on account of their composition taxpayer status.

To resolve this challenge, the CBIC has not amended the RCM entry whereby, the recipient of such services exclude such composition tax payer.

<b>Nature of Service for RCM liability</b>	<b>Old 'service recipient'</b>	<b>Amended 'service recipient'</b>
Renting of immovable property services by URD service provider	Any registered person	Any registered person <u>other than a person who has opted to pay tax under composition levy</u>

The CBIC has also clarified that the GST payments are regularized on 'as in where is' basis for the period starting from introduction of the above entry to the date of above amendment (i.e., for the period from 10.10.2024 to 15.01.2025).

*Notification nos. 07/2025 - Central Tax (Rate) dated 16.01.2025 and Circular No. 245/02/2025 - GST dated 28.01.2025 [read with Notification No. 07/2025 - Integrated Tax (Rate) dated 16.01.2025]*

- **Change in rate of tax for sale of old and used motor vehicle**

Previously, only specific old and used motor vehicle attracted 18% GST wherein such motor vehicles under specific HSN 8703 with particular specification in terms of size, engine, and nature. While all other old and used vehicles (other than the specified ones above) under HSN chapter 87 attracted 12% GST.

However, w.e.f. 16.01.2025, the GST for supply of all old and used vehicles (irrespective of the specification) has been updated as 18%.

*Notification no. 04/2025 - Central Tax (Rate) dated 16.01.2025 [read with Notification no. 04/2025 - Integrated Tax (Rate) dated 16.01.2025]*

- **Changes in exemption entries for specific services**

New Exemptions added:

- Insurance services provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.
- Services provided by a training partner approved by the National Skill Development Corporation

Amendment of existing exemption

<b>Old Entry No. 25A</b>	<b>New Entry No. 25A</b>
Supply of services by way of providing metering equipment on rent, testing for meters/ transformers/ capacitors etc. releasing electricity connection, shifting of meters/ service lines, issuing	Supply of services by way of providing metering equipment on rent, testing for meters/ transformers/ capacitors etc. releasing electricity connection, shifting of meters/ service lines, issuing



Old Entry No. 25A	New Entry No. 25A
duplicate bills etc., which are incidental or ancillary to the supply of transmission <b>and</b> distribution of electricity provided by electricity transmission <b>and</b> distribution utilities to their consumers	duplicate bills etc., which are incidental or ancillary to the supply of transmission <b>or</b> distribution of electricity provided by electricity transmission <b>or</b> distribution utilities to their consumers

Further, CBIC has also clarified that the GST payments by an electricity transmission or distribution utility are regularized on 'as in where is' basis for the period starting from introduction of the above entry to the date of above amendment (i.e., for the period from 10.10.2024 to 15.01.2025)

*Notification no. 06/2025 - Central Tax (Rate) dated 16.01.2025 and Circular No. 245/02/2025 - GST dated 28.01.2025 [read with Notification No. 06/2025 - Integrated Tax (Rate) dated 16.01.2025]*

## II. Circulars/ Instructions issued during the month

- **Regularization w.r.t. GST on co-insurance premium and ceding/ re-insurance commission**

- The present circular has clarified that the payment of GST on 'co-insurance premium apportioned by the lead insurer to the co-insurer' and on 'ceding /re-insurance commission deducted from the reinsurance premium paid by the insurer to the reinsurer' are regularized on "as is basis" for the period 01.07.2017 to 31.10.2024.

*Circular No. 244/01/2025 - GST dated 28.01.2025.*

- **Clarification regarding applicability of GST on certain services**

- Penal charges levied by Regulated Entities

The present circular clarifies that no GST is payable on the penal charges levied by Regulated Entities (in compliance with RBI directions dated 18.08.2023) for non-compliance with material terms and conditions of loan contract by the borrower because such penal charges are essentially in the nature of charges for breach of terms of contract (& not a supply).

- GST exemption relating to small online payments

Entry 34 of the exemption notification provides that "Services by an acquiring bank, to any person in relation to settlement of an amount up to two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service" are exempted from levy of GST.

In this regard, doubts had arisen as to who can be covered within the scope of 'acquiring bank'? The present circular now clarifies that, this GST exemption is available to RBI regulated Payment Aggregators only [covered by definition of 'acquiring bank' given in the Explanation to the said exemption entry] and not to Payment Gateway service provider. This is because, the said exemption is limited to payment settlement function



only, which involves handling of money. Payment Gateways do not handle money, they merely provide technology infrastructure to route and facilitate processing of an online payment.

- GST on research and development services

The payment of GST on the supply of research and development services by Government Entities against grants received from the Government Entities is regularized for the period 01.07.2017 to 09.10.2024, on 'as is where is' basis.

- GST on skilling services provided by Training Partners

GST on services provided by Training Partners approved by the National Skill Development Corporation, which were exempt prior to 10.10.2024, is regularized for the period 10.10.2024 to 15.01.2025, on 'as is where is' basis.

- GST on facility management services provided to Municipal Corporation of Delhi (MCD)

The present circular clarifies that GST is applicable on the services provided by facility management agency to MCD, Delhi HQ for upkeep of its head quarter building at applicable rates because these services are not supplied in relation to performing any functions entrusted to a Municipality under Article 243W of The Constitution of India

- Whether Delhi Development Authority (DDA) is a local authority (under GST)?

The DDA does not meet the requirement of local authority as per section 2(69) of the CGST Act, 2017 and hence, the circular has clarified that DDA cannot be treated as local authority under GST law.

- GST on service provided by M/s Goethe Institute/Max Mueller Bhawan

The present circular, on the basis of recommendation of the GST council, has hereby regularized the non-payment of GST on services supplied by Goethe Institute/ Max Mueller Bhawan for the period from 01.07.2017 to 31.03.2023 on 'as is where is' basis.

**SBGCO Comments**

The GST Council, with a view to avoid hardships for many taxpayers, has regularised past period non-payment of GST on "*as in where is*" basis. Furthermore, the clarifications regarding DDA and MCD, Delhi will have ramifications across the country because similar entities exist in almost all states and taxpayers may need to re-verify their tax position when providing / receiving services from such entities. The exemptions have been regularly trimmed down by the GST council and hence, transactions with such entities must be tread with caution.

*Circular No. 245/02/2025 - GST dated 28.01.2025.*



### III. Portal updates

- **Biometric-Based Aadhaar Authentication and Document Verification for Rajasthan, Tamil Nadu and Himachal Pradesh:**

- Certain taxpayers in the above-mentioned states, identified through data analysis and risk parameters, will be required to undergo Biometric-Based Aadhaar Authentication, including photograph capture and verification of original documents at the time of applying for fresh GST registrations. This process is managed by the GSTN and involves the following steps:
  - a. The applicant will receive a link for either OTP-based Aadhaar Authentication or for booking an appointment. The message will include details of the designated GST Suvidha Kendra (GSK) and jurisdiction for Biometric-Based Aadhaar Authentication and document verification.
  - b. During the visit to the GSK, the applicant must bring:
    - A copy of the appointment confirmation email.
    - Details of the jurisdiction as mentioned in the notification email.
    - Original Aadhaar Card and PAN Card.
    - Original documents that were uploaded with the application.
- Biometric authentication and document verification will be conducted at the GSK for all individuals as required by the GST application.

*The above GSTN advisory is issued on 08.01.2025 for assessees of Rajasthan & on 28.01.2025 for the assessees of Tamil Nadu and Himachal Pradesh.*

- **Enablement of filing of Application for Rectification w.r.t. orders passed for Section 16(4) of the CGST Act**

- The GST portal has announced that the GST portal is now geared up to accept rectification applications orders issued under section 73/74 relating to confirmation of demand for wrong availment of ITC, on account of contravention of provisions relating to Section 16(4) of the CGST Act.
- This rectification application is required to be filed for all those orders where ITC has been disallowed under Section 16(4) of the CGST Act but is now eligible for claim on account of Section 16(5)/ (6) of the CGST Act.

*GST Portal advisory dated 07.01.2025*

- **Waiver Scheme under Section 128A:**

- The GSTN has intimated the general public that both Forms GST SPL 01 and GST SPL 02 are available in the GST portal and that taxpayers who wish to avail the benefit of the waiver scheme, can now proceed to file applications.
- Further, the advisory has also clarified that if any difficulty is faced by the taxpayers, grievance can be raised by raising a ticket under a new specific category "Issues related to Waiver Scheme"

*GST Portal advisory dated 14.01.2025*



- **HSN summary in GSTR 1 - Changes announced:**

- The following updates are announced for HSN summary uploaded in GSTR 1 by the GSTN:
  - i. B2B and B2C HSN summary to be separately reported
  - ii. Manual entry of HSN to be stopped and mandatory selection from of HSN from drop down to be implemented.

These changes will be made applicable from February 2025's GST return. Further, the GSTN portal has also clarified that these validations have been kept in warning mode only for now (GSTR 1/ 1A won't be blocked for above non-compliance for now).

*GST Portal advisory dated 22.01.2025*

- **E-way Bill for Gold in Kerala State**

- The EWB portal has been updated for the taxpayers in the state of Kerala only to comply with the notification issued by the Government of Kerala.
- EWB is required to be generated for INTRA-STATE movement of Gold in the state of Kerala. This can be done by generating EWB under the "EWB for gold" option.

*GST Portal advisory dated 27.01.2025*



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

### **Category: Taxability of Assignment of Lease under GST**

#### **1. Gujarat Chamber of Commerce and Industry vs UoI [(2025) 26 Centax 150 (Guj.)]**

##### **Background facts:**

Gujarat Industrial Development Corporation (GIDC) allots plot of land to an industrial entity/ person on long term lease for a period of 99 years. A licensing agreement is also executed between GIDC and the allottees/ lessees to set up industrial unit. Thereafter on fulfilling the terms and conditions of the license agreement, a registered lease deed is executed by GIDC in favour of the allottee/ lessee.

This lease deed also permits the allottees/ lessee to assign the leasehold rights and interest in the plot to any other person subject to approval of GIDC. After introduction of GST, the petitioner, who had entered into a lease deed with the GIDC, has now assigned the leasehold rights and interest in their allotted plot to a new assignee.

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

Whether GST can be levied on assignment of leasehold rights of the plot of land allotted on lease by GIDC and building constructed thereon by the lessee or its successor (assignor) to a third party (assignee) on payment of lump-sum consideration considering the same as supply of service?

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

The Hon'ble HC held that what the Petitioner transferred through assignment were leasehold rights. These rights go beyond just the physical land and building—they include legal rights such as possession, earning income from the property, transferring ownership, and reclaiming ownership if someone else takes it unlawfully. Therefore, immovable property includes not just ownership but also a set of rights protected by agreements or contracts between the owner and the lessee.

The Hon'ble HC ruled that since the GST Act (in Schedule III) specifically excludes the sale of land and buildings from GST, assigning leasehold rights—being a benefit or interest in immovable property—should also be treated the same way. Therefore, it cannot be considered a supply of services under GST.

The HC also rejected the department's argument that selling land and buildings does not include assigning rights in immovable property. It stated that the absolute transfer of rights and interests in land (i.e., assignment) qualifies as a sale of immovable property and cannot be classified as a "service" under GST laws.

##### **SBGCO comments:**

This decision will help to challenge similar GST demands issued in other states, including MH, as it emphasizes the need to differentiate between immovable property transactions and services under GST. This judgement clears that assignment of leasehold rights cannot be taxed under GST in the present framework.

This decision, will definitely come to the aid of all the taxpayers to whom Department has already issued SCN/ orders alleging fraud/ suppression at the time of assignment as this decision proves that this issue is not straight forward as it seems and there is considerable ambiguity regarding applicability of GST on such transactions. At the same time, it would



come as a surprise that this decision is challenged by the Department in the Supreme Court, as has been done in the past for other issues.

**Category: Filing of Appeal**

**2. Reliance General Insurance Company Ltd vs. Union of India [(2024) 23 Centax 238 (Bom.)]**

**Background facts:**

The Appellate Authority dismissed the appeal filed by the petitioner on the grounds that no acceptable evidence was submitted to prove that date of communication of order-in-original dated 26<sup>th</sup> December was indeed 29<sup>th</sup> December.

**Key Issue Raised:**

Without giving any notice to the petitioner for rejecting the appeal for such issue, is such rejection of appeal legal?

**Gist of the Decisions:**

The Hon'ble High Court set aside the Order of the Appellate Authority and held that no appeal can be dismissed on such grounds before putting the petitioner to cause. Sufficient opportunity must be given to prove the receipt of order before rejecting any appeal on this ground. The Hon'ble High Court also noted that the appeal must be decided afresh by the Appellate Authority and a reasoned order should be passed.

**SBGCO comments:**

An SOP should be followed in all such cases where receipt of Order (for physical modes of receipt) is acknowledged on the first page by the person receiving such order. Further, the postal/ courier tracking details must also be saved (downloaded from respective websites) when order is received via post/ courier. Further all these details must be incorporated in the appeal as well to make sure appeals are not rejected on such frivolous grounds. Such practice will also ensure, unnecessary time and resources are not wasted on such issued which can be easily avoided by extra caution.

**Category: Procedural Compliance by Department**

**3. Sunrise Marine Services vs. Asst. Commissioner of ST [2025-TIOL-175-HC-AP-GST]**

**Background facts:**

Assessment Order issued in Form GST DRC-07 for the periods 2019-20, 2020-21 and 2022-23. The said orders are challenged by the petitioner, on various grounds, including the ground that the said proceeding did not contain a DIN [Document Identification Number].

**Key Issue Raised:**

Whether the Orders issued without DIN are valid and legal?

**Gist of the Decisions:**

Placing reliance on the decision of Pradeep Goyal Vs. Union of India & Ors 2022 (63) G.S.T.L. 286 (SC) and CBIC Circular, the Hon'ble HC held that an order, which does not contain a DIN number would be *non-est* and invalid. Hence, the HC had no hesitation in setting aside the Orders on this ground alone.



**SBGCO comments:**

On receipt of any communication from the Central Tax Department (viz., enquiry letters, notices, SCNs, summons, Orders, etc.), one must always verify the DIN printed on the document to verify the authenticity of the same. W.e.f. 24.12.2019, the CBIC has issued strict guidelines that all communications with taxpayers must include DIN because this DIN becomes a documentary directory for maintaining proper audit trail and it also provides taxpayers to ascertain the genuineness of the communication received.

**Category: Additional place of business not updated in GST registration**

**4. Creamline Dairy Products Ltd vs. State Tax Officer [2025-TIOL-146-HC-MAD-GST]**

**Background facts:**

The goods along with vehicle were seized and detained by the proper officer. The said vehicle and the consignment were seized / detained on the grounds that the petitioner's additional place of business (where the goods were headed to), is not a registered additional place of business premises in their GST registration.

**Key Issue Raised:**

Whether levy of penalty of 200% of tax is justified for non-inclusion of additional place of business in the GST registration?

**Gist of the Decisions:**

The Hon'ble HC held that non-inclusion of additional place of business is only the procedural irregularity, as it is a technical and venial breach of the Rule 10 of the CGST Rules. W.r.t. documents available with the person-in-charge of the vehicle, there was no other discrepancy observed. The order of detention in Form GST MOV-06 was issued u/s 129 of the CGST Act.

Hence, the HC held that unless there is a variance between quantity in the invoice and the EWB and the actual seizure made, the question of imposing penalty under Section 129(3) of CGST Act, 2017 would be harsh for the given facts of the case.

**SBGCO comments:**

The present decision of the HC is again a welcome move for the taxpayers wherein the proper officers sometimes resort to such comical reasons for levying unproportional penalty for non-compliance to issues not pertaining to EWB provisions (e.g., additional place of business, in this case). The proper officers at the ground level must be well trained to ensure that penalties under EWB provisions are charged/ levied only for issues relating to movement of goods and not for non-compliance with other provisions of the GST law.



**C. GST Compliance chart for February 2025**

<b>S N</b>	<b>Due Date</b>	<b>Form</b>	<b>Period</b>	<b>Periodicity</b>	<b>Special Remarks</b>
1.	10.02.2025	GSTR - 7	Jan 2025	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.02.2025	GSTR - 8	Jan 2025	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.02.2025	GSTR - 1	Jan 2025	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.02.2025	GSTR - 5	Jan 2025	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.02.2025	GSTR - 6	Jan 2025	Monthly	To be filed by an ISD
6.	13.02.2025	IFF	Jan 2025	Monthly	To be filed by those under QRMP Scheme (optional)
7.	20.02.2025	GSTR - 3B	Jan 2025	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
8.	20.02.2025	GSTR - 5A	Jan 2025	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
9.	25.02.2025	PMT - 06	Jan 2025	Monthly	Challan to be filed for payment 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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