

GST Trail

Key Highlights of GST Notifications and Clarification Circulars

December 2024

Notification Updates

[Notification 30/2024–Central Tax dated 10 December 2024](#)

The Central Board of Indirect Taxes and Customs (CBIC) has issued a notification for extending the due date for furnishing the return in FORM GSTR-3B for the month of October 2024 till the twenty-first day of November 2024 for the registered persons whose principal place of business is in the state of Maharashtra and Jharkhand.

[Notification No. 31/2024-Central Tax dated 13 December 2024](#)

The Central Government, through this notification have against specified noticee and SCN appointed adjudicating authorities.

GST News

[Gross and Net GST revenue collection report for the month of November 2024](#)

The GSTN team has released Gross and Net GST revenue collections for the month of October 2024. The report highlights an 9.38% increase in gross collection from November 2023.

Technical Updates

[Advisory on mandatory Sequential Filing of GSTR-7 Returns as per Notification No. 17/2024](#)

The CBIC has clarified that sequential filing of GSTR-7 is mandatory with effect from 1st November 2024. Taxpayers are advised not to rely on any previous FAQs stating that sequential filing is not mandatory, as those references are now obsolete.

[Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Haryana, Manipur, Meghalaya, Tripura, Chhattisgarh, Goa and Mizoram](#)

Taxpayers have been informed about updates to the GST registration process under Rule 8 of the CGST Rules, 2017, applicable from

7 December 2024 in Haryana, Manipur, Meghalaya, and Tripura; and from 15 December 2024 in Chhattisgarh, Goa and Mizoram. The revised process includes biometric-based Aadhaar authentication, photography, and verification of original documents uploaded during registration.

[Advisory on difference in value of Table 8A and 8C of Annual Returns FY 23-24](#)

The CBIC has issued an advisory addressing potential mismatches between the values in Table 8A and Table 8C of Form GSTR-9 for the financial year 2023-24. The advisory highlights that, unlike previous years (up to FY 2022-23), where the values in Table 8A were auto-populated from GSTR-2A, the values for FY 2023-24 are now being auto-populated from GSTR-2B. The advisory also provides detailed insights into the possible causes of such mismatches and suggests solutions for accurate reporting in Form GSTR-9.

Advisory on Updates to E-Way Bill and E-Invoice Systems

Updates to the E-Way Bill (EWB) and E-Invoice Systems have been announced by GSTN, effective 1 January 2025, to enhance security and compliance:

1. Multi-Factor Authentication (MFA):

- MFA, requiring a username, password, and OTP, will be made mandatory:
 - From 1 January 2025: For taxpayers with Annual Aggregate Turnover (AATO) exceeding Rs 20 Crores.
 - From 1 February 2025: For AATO above Rs 5 Crores.
 - From 1 April 2025: For all other taxpayers and users.
- Taxpayers are encouraged to activate MFA, and registered mobile numbers are advised to be updated.

2. Restriction on EWB Generation:

- The generation of E-Way Bills will be restricted to documents dated

within 180 days of the generation date. For instance, documents dated before 5 July 2024 will not be accepted after 1 January 2025.

3. EWB Extension Restriction:

- The extension of E-Way Bills will be limited to 360 days from the original generation date. For example, an EWB generated on 1 January 2025 may only be extended until 25 December 2025.

Advisory for Entry of RR No./eT-RRs in EWB system Post EWB-FOIS Integration

Guidance has been issued to ensure the accurate entry of RR No./eT-RRs following the integration of the EWB system with the Freight Operation Information System (FOIS) of Indian Railways to help at minimizing potential discrepancies or mismatches and ensuring seamless compliance.

Advisory for Entry of Receipt Numbers Pertaining to Leased Wagons in the E-Way Bill System

- An advisory has been issued to provide specific instructions for entering Receipt Numbers related to Leased Wagons in the EWB system, effective 1st January 2025. The guidelines cover the following key areas:
 - Prefix Requirement: Receipt Numbers for Leased Wagons must be prefixed with "L" for accurate entry and validation in the EWB system.
 - Updating Part-B of EWB for Rail Transport: Taxpayers must select "Rail" as the transport mode in Part-B and include the Receipt Number with the prefix "L" to indicate transport via Leased Wagons.
 - Validation Process: The system will verify Receipt Numbers against the designated database. Alerts will be generated in case of discrepancies, requiring correction.

- Assistance and Support: Taxpayers can raise tickets through the EWB support portal for resolution of issues or additional clarification.

Advisory for Waiver Scheme under Section 128A

Form GST SPL-02 is now available on the GST portal for filing waivers against demand notices, statements, or orders issued under **Section 73** for tax periods between **July 2017 and March 2020**. Taxpayers can access the detailed process via the link: [Document on Filing of SPL-02](#).

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