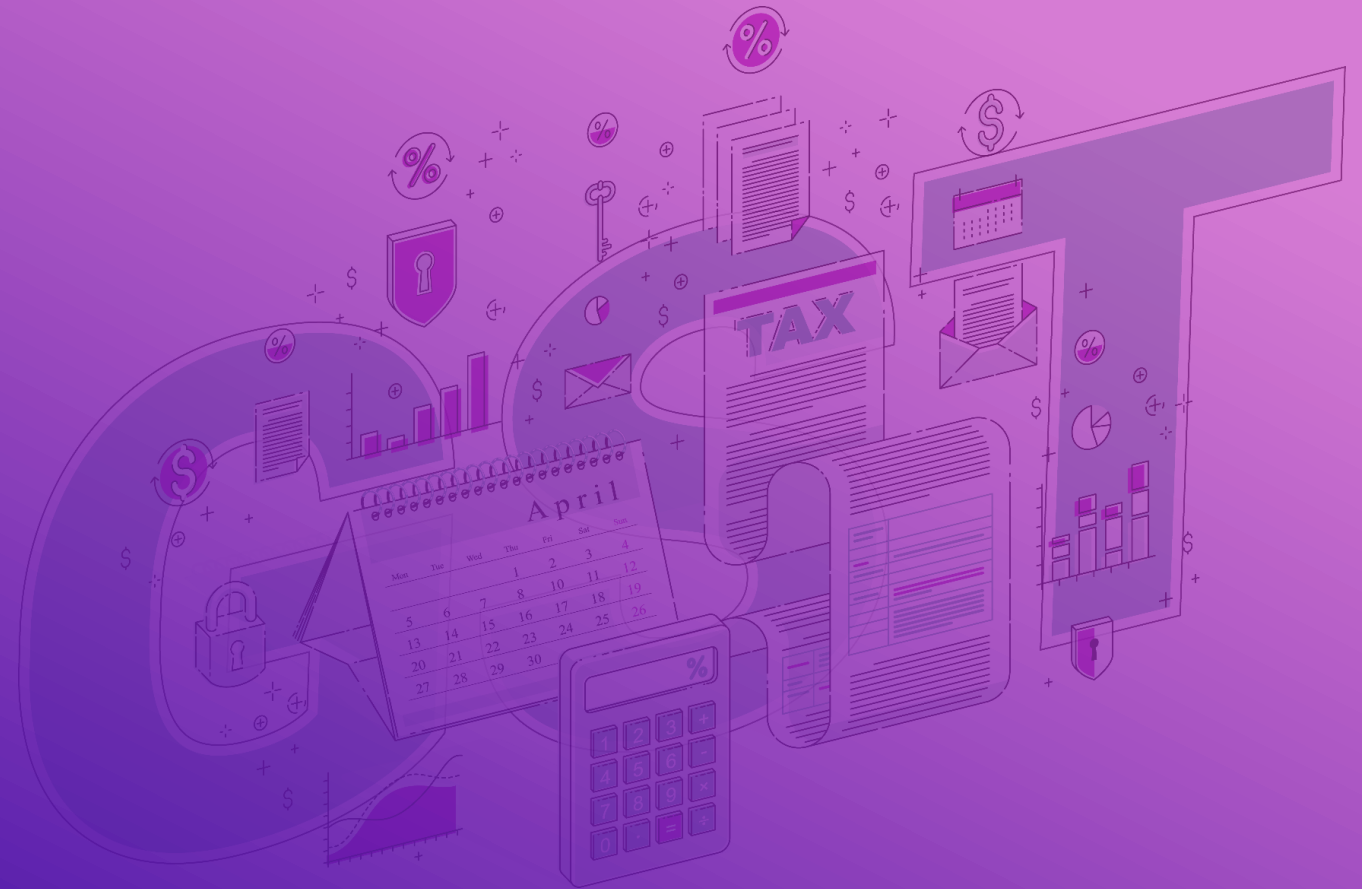


GST Trail

June 2025

Key Highlights

GST Notifications and
Clarification Circulars



Instructions/Guidelines Updates

Circular No. 249/06/2025-GST

The Central Board of Indirect Taxes and Customs (CBIC) has issued a circular related to Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to taxpayers and other concerned persons.

Generation and quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to taxpayers and other concerned persons.

- The circular provides clear guidance that for communications generated and served through the GST common portal, which already bears a verifiable Reference Number (RFN), quoting a separate Document Identification Number (DIN) is not required. This eliminates the redundancy of having two unique identifiers on the same document, simplifying compliance for officers and taxpayers.

Circular No. 249/06/2025-GST

The Central Board of Indirect Taxes and Customs (CBIC) has issued a circular related to Reviewing authority, Revisional Authority, and Appellate Authority in respect of orders passed by the Common Adjudicating Authority (CAA) for show cause notices issued by the Directorate General of GST Intelligence (DGGI).

Reviewing authority, Revisional Authority, and Appellate Authority in respect of orders passed by Common Adjudicating Authority (CAA) for show cause notices issued by DGGI.

- The circular provides much-needed clarity regarding the reviewing, revisional, and appellate authorities for orders issued in original by Common Adjudicating Authorities (CAAs) in DGI cases, ensuring consistency and resolving past ambiguities.
- The circular clarifies that appeals against CAA orders will be filed with the Commissioner (Appeals) having jurisdiction over the Principal Commissioner or Commissioner under whom the CAA is posted, ensuring a clear appellate route.

- Further, The Principal Commissioner/Commissioner of Central Tax of such Commissionerate under whom the CAA is posted or any officer subordinate to him as appointed shall represent the department in appeal proceedings against the O-I-Os passed by such CAA.
- The reviewing or revisional authority for such orders may seek comments on the O-I-O from the concerned DGCI formation before proceeding to decide on the order passed by the CAA.

GST Portal Updates

Gross and Net GST revenue collections for May 2025

The GSTN team has released Gross and Net GST revenue collections for April 2025. Detailed report may be viewed [here](#).

Advisory regarding non-editable auto-populated liability in GSTR-3B

- The advisory clearly explains how GSTR-3B is auto-populated using data from GSTR-1, GSTR-1A, and IFF, while tax liabilities remain editable for now.
- GSTR-1A has been introduced as the designated form for amending outward supplies within the same filing period before submitting GSTR-3B.
- Effective July 2025, GSTR-3B liabilities will become non-editable; all amendments must be made exclusively through GSTR-1A.

Barring of GST Return on expiry of three years

- The advisory clarifies that STR-1, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8, and GSTR 9 returns will be barred for filing after expiry of three years.
- The said restriction will be implemented on the GST portal from July 2025 Tax period.
- Hence, the taxpayers are once again advised to reconcile their records and file their GST Returns as soon as possible, if not already done so.

System Validation for Filing of Refund Applications on GST Portal for QRMP Taxpayers

The advisory provides that the technical issue that prevented QRMP taxpayers from filing refund applications due to non-recognition of IFF invoices has been effectively resolved on GST Portal.

Advisory on the filing of Amnesty applications under Section 128A of the CGST Act

- The update clearly states the current status of waiver applications filed and acknowledges technical difficulties faced by some taxpayers in filing under Section 128A.
- Taxpayers who are facing technical issues that restrict them from filing waiver applications are advised to adopt the steps outlined in the below link: [here](#).

Filing of SPL-01/ SPL-02 where payment made through GSTR 3B and other cases

- The issue of technical glitches in auto-population of payment details in Form SPL-01/02 is clearly identified, specifying the affected areas like demand order payments, pre-deposits, and GSTR-3B payments.
- The advisory advises taxpayers to continue filing despite mismatches, reassures them, and prevents delays.
- It is recommended to upload relevant payment proofs as attachments, which is practical and provides a clear next step for verification.

Introduction of Enhanced Inter-operable Services Between E-Way Bill Portals

- GSTN shall be launching the new [E-Way Bill 2.0 portal](#) on 1 July 2025.
- The following additional services will be available on the E-Way Bill 2.0 portal for E-Way Bills generated on either portal (E-Way Bill 1.0 or E-Way Bill 2.0):
 - Generation of E-Way Bill based on Part-A details entered by the supplier
 - Generation of Consolidated E-Way Bills
 - Extension of Validity of E-Way Bills
 - Update of transporter details
 - Retrieval of consolidated E-Way Bills
- Both portals will operate on a real-time, synchronized architecture and are designed to eliminate dependency on a single portal, ensuring business continuity.

Handling of Inadvertently Rejected Records on IMS

- It is advised that the recipients should regularly monitor their IMS dashboard for any inadvertently rejected records and communicate promptly with suppliers for corrections.
- Similarly, suppliers should also frequently check their IMS view to identify and re-report any records rejected by recipients to avoid unnecessary liability adjustments.



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