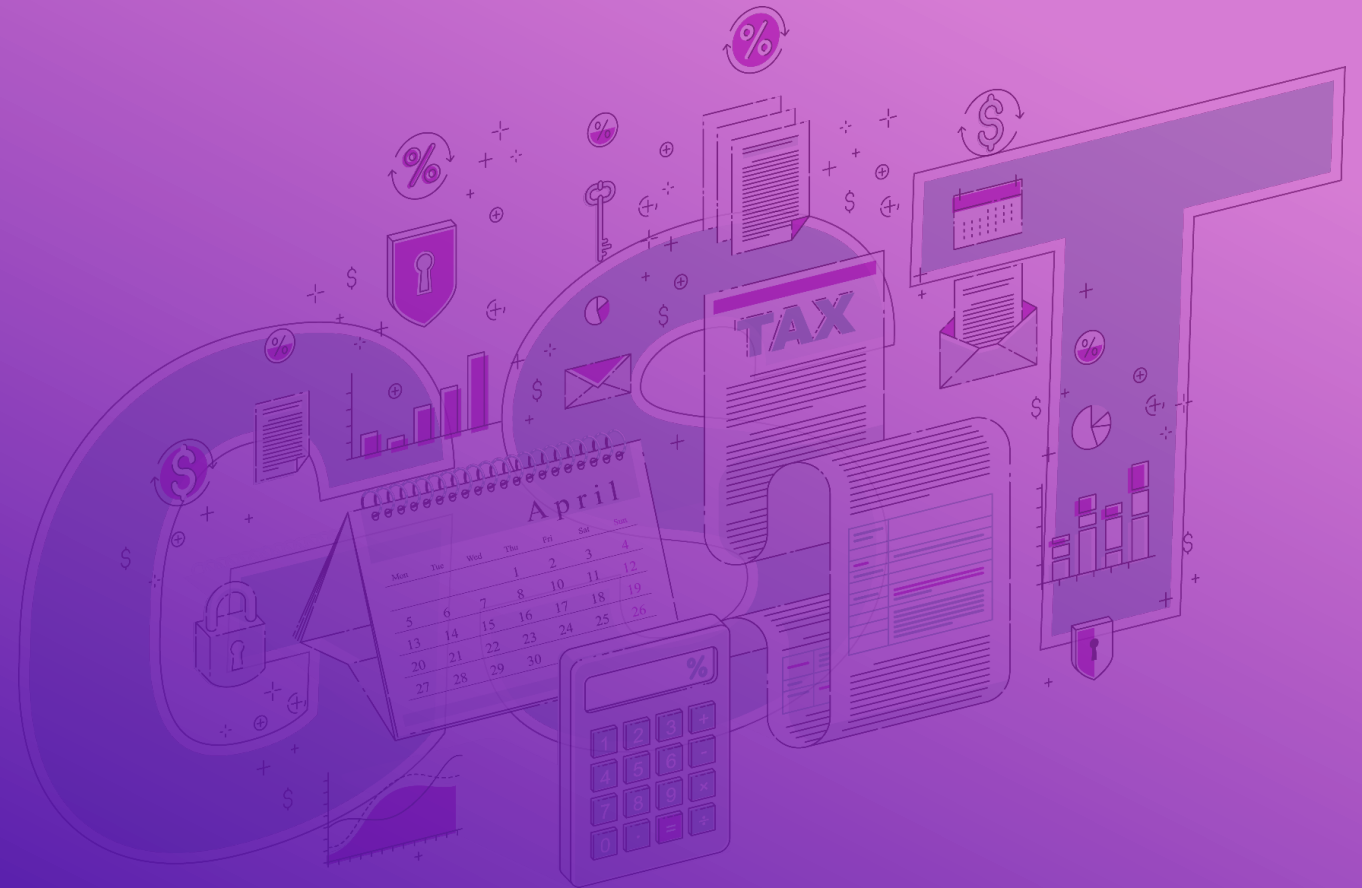


# GST Trail

March 2025

## Key Highlights

GST Notifications and  
Clarification Circulars



## Notification Updates

### [Notification 10/2025–Central Tax dated 13 March 2025](#)

CBIC has amended vide [Notification 02/2017–Central Tax dated 19 June 2017](#) to update the territorial jurisdiction of Principal Commissioner/Commissioner of Central Tax of Alwar, Chennai Outer, Jaipur, Jodhpur, Madurai, Tiruchirapalli and Udaipur.

### [Notification 11/2025–Central Tax dated 27 March 2025](#)

CBIC has amended Rule 164 of the CGST Rules, 2017 which highlights the procedure and conditions for the closure of proceedings under Section 128A with respect to the demands issued under Section 73. The amendment has been summarized below:

Rule 164(4) has been amended to state that where the notice, statement, or order mentioned as per Sec. 128A(1) includes demand of tax, partially for the period

mentioned in the said sub-Section (i.e., 01 July 2017 to 31 March 2020) and partially for some other period, an application under Rule 164(1) or Rule 164(2) may be filed only after payment of full amount of tax **pertaining to the specified period (01 July 2017 to 31 March 2020)** as demanded in the said notice or statement or order, on or before 31 March 2025.

An explanation of Rule 164(4) has been inserted to clarify that no refund shall be available for any tax, interest, or penalty that has already been discharged for the entire period in the above case.

Further, a second proviso to Rule 164(7) has been inserted to clarify that in the aforesaid scenario, where the applicant has filed an appeal or writ petition before any Appellate Authority or Tribunal or Court, the applicant, instead of withdrawing the appeal, shall intimate the Appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the Sec.128A(1) and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-Section, as he thinks just and proper.

Inserted explanation to Rule 164(7) clarifies that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from 01 July 2017 to 31 March 2020 or part thereof, for sub-clause (3) of Section 128A.

## Circular Updates

### Circular No. 248/05/2025-GST dated 27 March 2025

The CBIC has issued clarification w.r.t. various issues related to the availment of benefits of Section 128A of the CGST Act, 2017. The same has been summarised below:

Sr. No	Issue	Clarification
1	Whether the cases where tax has been paid through FORM GSTR-3B instead of FORM GST DRC-03, prior to the notification of Section 128A, i.e., 01 November 2024, would be eligible for the benefit under Section 128A of the CGST Act?	The cases where the payment of tax has been made through FORM GSTR 3B prior to the issuance of demand notice and/or adjudication order before the date 01 November 2024 shall also be eligible for benefit under Section 128A of the CGST Act, subject to verification by the proper officer.

Sr. No	Issue	Clarification
2	Whether: <ol style="list-style-type: none"> <li>The entire amount of tax demanded is required to be discharged, and</li> <li>the appeal is required to be withdrawn for the entire period, where notices/statements/orders issued to taxpayers pertain to the period covered partially under Section 128A and partially by those outside it.</li> </ol>	In cases where the notice/statement or order etc. pertains to the period partially covered under Section 128A and partially beyond the said period, Rule 164 (4) and proviso to Rule 164(7) have been amended to allow the taxpayer to file an application under FORM SPL-01 or FORM SPL-02 as the case may be after making payment of his tax liability for the periods covered under Section 128A. The taxpayer, after filing FORM SPL-01 or FORM SPL-02 as the case may, shall intimate the appellate authority or Tribunal of 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., FY2017-18 to 2019-20.

## Technical Updates

### Gross and Net CST revenue collection report for the month of

#### February 25

The GSTN team has released gross and net GST revenue collections for February 2025. Detailed report may be viewed [here](#).

### Advisory: Enhancements in Biometric Functionality - Allowing Directors to Opt for Biometric Authentication in Their Home State

The GSTN team has announced an additional facility allowing the Promoters/Directors of the following types of businesses to complete their Biometric Authentication at any GST Suvidha Kendra (GSK) in their Home State (as per REG-01):

- Public Limited Company

- Private Limited Company
- Unlimited Company
- Foreign Company

The Advisory outlines the detailed procedure to be followed for Promoters/Directors intending to apply for Biometric Authentication in their Home State.

### Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Uttar Pradesh

In accordance with the amended Rule 8 of the CGST Rules, 2017, which provides that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application, the GSTN has developed said functionality. The said functionality has been rolled out in Uttar Pradesh on 15 March 2025. The advisories also outline the detailed procedure for the document verification and appointment booking process.

### Issue in filing applications (SPL 01/SPL 02) under waiver scheme

The Team GSTN has announced that the following grievances faced by taxpayers have come to the notice of GSTN, and the team is working to resolve the issues at the earliest:

- The order number is not available in the dropdown for selection in SPL 02.
- Order details are not getting auto-populated after the selection of a particular order in SPL 02.
- Payment details are not getting auto-populated in Table 4 of SPL 02.
- After filing the SPL 02 for a demand order, the taxpayer is not able to make payment using "Payment towards Demand" for that order. Also, the taxpayer is not able to adjust the amount paid through DRC 03 against the same demand order using DRC 03A.
- Not able to withdraw the Appeal applications (APL 01) filed before the First Appellate Authority against a particular order.

Further, in line with Rule 164(6) of CGST Rules, 2017, Team GSTN has affirmed that taxpayers can file waiver applications in SPL 01/02 till 30 June 2025. However, as

per [Notification 21/2024–Central Tax dated 08 October 2024](#), the due date for payment of tax payable for availing of the waiver scheme was 31 March 2025.

Therefore, the taxpayers were advised to pay the requisite amount by the due date using "Payment Towards Demand" functionality in the GST portal.

In case any difficulty is faced in using the said functionality, then the taxpayers were advised to make a Voluntary Payment using Form DRC-03 under the category 'Others.' After completing the payment, they were advised to submit Form DRC-03A to link the payment made in DRC-03 with the relevant demand order.

If payment details are not auto-populated in Table 4 of SPL 02, it is advised to verify them in the electronic liability ledger on GST portal. Then, the taxpayer can proceed to file a waiver application.



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We provide integrated, digitally-driven solutions encompassing Business and Professional Services across industries, helping companies address challenges at all stages of their business lifecycle. Through our direct operations in the USA, Poland, the UAE, and India, we serve a diverse range of client base, spanning multinationals, listed companies, privately-owned companies, and family-owned businesses from over 50 countries. By combining strategic insight with hands-on execution, we help businesses not only develop and optimize strategies but also implement them effectively. Our collaborative approach ensures that we work alongside our clients as partners, translating plans into tangible outcomes that drive growth and efficiency.

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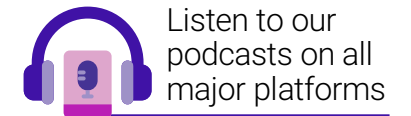
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