

GST Trail

May 2025

Key Highlights

GST Notifications and
Clarification Circulars



Instructions/Guidelines Updates

Instruction No. 04/2025-GST

The Central Board of Indirect Taxes and Customs (CBIC), has issued instructions related to Grievance Redressal Mechanism for processing of application for GST registration.

With reference to [instruction No. 03/2025 dated 17 April 2025](#) issued by CBIC, an applicant who has grievances and whose GST registration (ARN) falls under the central jurisdiction, such as any queries for unjustified rejection, can approach the Jurisdictional Zonal Principal Chief Commissioner/Chief Commissioner for quick and effective grievance redressal.

Such applicants are instructed to:

Grievance Redressal Mechanism for processing of application for GST registration

- **Publicizing a grievance email ID:** Each CGST Zone's Chief Commissioner must circulate a dedicated email for grievance submissions.

- **Details required in grievances:** Applicants should include their ARN, jurisdiction (Centre/State), and a brief of the issue.
- **Forwarding State jurisdiction cases:** If the issue pertains to a state authority, the grievance must be forwarded to the respective state body, with a copy sent to the GST Council Secretariat.
- **Timely redressal:** Commissioners must ensure prompt resolution and communication with the applicant. If the grievance lacks merit, the applicant should be informed appropriately.
- **Monthly reporting:** A consolidated report on grievance redressal must be submitted monthly to the Directorate General of GST (DGGST), who will present it to the Board.

Instruction No. 05/2025-GST

The Comptroller and Auditor General of India (C&AG) has pointed, under the Audit Report 7 of 2024 to non/partial submission of records by GST field formations during audits. As per Article 149 of the Constitution, C&AG is empowered to audit government functions, making it mandatory for officers to share required records promptly. Officers must also assist in obtaining taxpayer-held documents by issuing formal requests and following up to ensure timely submission to audit teams.

Timely production of records/information for audit

This instruction reinforces the field officers to fully incorporate with C&AG audits. Not providing complete records undermines the integrity of the audit and reflects poorly on departmental transparency. Officers should be clearly instructed, and proper tracking systems should be put in place to ensure full cooperation with audit teams.



GST Portal Updates

Reporting of HSN codes in Table 12 and list of documents in table 13 of GSTR-1/1A

- Reporting of HSN codes in Table 12 & 13 of GSTR-1 & 1A shall be implemented from **May 2025** return period.
- HSN reporting enhances classification accuracy and tax compliance.
- Smaller taxpayers must be aware of their AATO and prepare for 4/6-digit HSN compliance.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Sikkim

- The GSTN has introduced a new **biometric-based Aadhaar authentication process** for GST registration under the amended **Rule 8 of the CGST Rules, 2017**.
- The said functionality has been rolled out in Sikkim on 1 May 2025. The advisories also outline the detailed procedure for the document verification and appointment booking process.

Invoice-wise Reporting Functionality in Form GSTR-7 on portal

- Invoice-wise reporting enhances accuracy and traceability of TDS details.
- Taxpayers and TDS-deductors must update systems to capture invoice-level data from April 2025.

Updates in Refund Filing Process for various refund categories

- Refunds no longer need to be filed in order of tax periods. Taxpayers are not required to select “From Period” and “To Period” when filing.
- All relevant returns (like GSTR-1, GSTR-3B) must be filed up to the date of refund application.
- The taxpayers can upload eligible invoices and claim refund in the statements as specified.
- Once invoices are uploaded with a refund application, they are locked:
 - Cannot be amended.
 - Cannot be reused in any other refund application.

- Invoices are unlocked only if the refund application is withdrawn, or a deficiency memo is issued.

Updates in Refund Filing Process for Recipients of Deemed Export

- Refunds no longer need to be filed in order of tax periods. Taxpayers are not required to select “From Period” and “To Period” when filing.
- All relevant returns (like GSTR-1, GSTR-3B) must be filed up to the date of refund application.
- More fields are now auto-populated, reducing manual errors and enhancing the accuracy of refund claims.

Advisory on Appeal withdrawal with respect to Waiver scheme

- The automatic withdrawal of appeals before APL-02 is issued makes the process faster and easier, and reduces the work for both taxpayers and officials.
- Taxpayer should withdraw their appeals quickly before APL-02 is issued to get the benefit of automatic withdrawal. Otherwise, they will have to wait for the Appellate authority to approve it.

Advisory on reporting values in Table 3.2 of GSTR-3B

- Keeping Table 3.2 editable offers immediate relief to businesses, especially those whose data may not fully align with the auto-populated figures due to technical or operational reasons.
- Even though edits are allowed, taxpayers must ensure the **accuracy and correctness of the reported data** to avoid compliance issues later.

Gross and Net GST revenue collections for the month of April 2025

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



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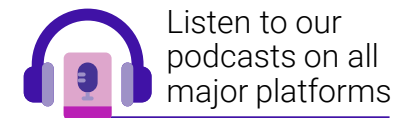
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