

Important Notification issued by CBIC

CBIC waives late-fee on delay in GSTR-9C filing

CBIC vide **Notification No. 08/2025-CT dated 23.01.2025** waives the late fee for delayed filing of GSTR-9C, provided it is filed along with GSTR-9 on or before March 31, 2025. Waiver applies to late fees beyond the amount payable under Section 47 of the CGST Act. No refund will be granted for any late fee already paid.

Source: GST Notification

CBIC notifies new Rule for grant of Temporary Identification Number by tax officers

CBIC has issued a **Notification No. 07/2025-CT dated 23.01.2025** amending the CGST Rules, 2017, introducing Rule 16A through the CGST (Amendment) Rules, 2025. This new rule establishes a provision for generating a Temporary Identification Number (TIN) for individuals who are not required to register under the CGST Act, 2017 but need to make payments under Rule 87(4) of the CGST Rules, 2017. Consequently, FORM GST REG-12 has also been modified accordingly.

Source: GST Notification



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