

Major Changes in GST from April 1st, 2025

E-Invoice Reporting Deadline for Large Businesses

Businesses with average aggregate turnover of ₹10 Cr and above must report e-Invoices on the invoice registration portal within 30 Days. For instance, an invoice dated March 1, 2025, must be uploaded to the Invoice Registration Portal by March 31, 2025.

Source: GST Advisory

Mandatory ISD Registration: No More Delays in ITC Distribution

From April 1, 2025, it is mandatory to register under GST as an Input Service Distributor (ISD) if your entity receives common input service invoices for multiple GSTINs. An ISD is a type of taxpayer under GST responsible for distributing ITC related to its GSTIN to its units or branches registered under the same PAN but having different GSTINs. Compliance includes ITC distribution and filing of GSTR-6.

Source: GST Notification



Hotel GST: No More Declared Tariff System!

The "declared tariff" system for hotel accommodations has been abolished, and GST is now charged based on the actual amount paid by customers.

Hotels will be taxed as follows:

1. Above ₹7,500/day: 18% GST with ITC benefits
2. Below ₹7,500/day: 5% GST without ITC

This shift may lead mid-range hotels to adjust pricing strategies to optimize tax implications and stay competitive. Furthermore, hotels charging ₹7,500 or more per unit per day will be classified as "specified premises", requiring them to levy 18% GST on restaurant services, with ITC benefits available to eligible businesses.

Source: GST Notification

Secure Your GST Portal Access with Multi Factor Authentication

From April 1, 2025, all GST taxpayers will be required to implement Multi-Factor Authentication (MFA) when accessing GST portals. This move aims to secure sensitive financial data and prevent unauthorized access. Businesses must ensure their authorized personnel are equipped with the necessary tools and knowledge to comply with this requirement.

Source: GST Advisory



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