

Indirect Tax

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Notices/orders having RFN valid, quoting DIN not mandatory, clarifies CBIC.

The CBIC, via **Circular No. 249/06/2025-GST**, issued on **June 9, 2025**, clarifies that Document Identification Numbers (DINs) are no longer mandatory for communications generated through the common GST portal that already bear a verifiable Reference Number (RFN). This update stems from the existing functionality of the GST portal, which provides a unique and verifiable RFN for all documents and summaries issued, including those served electronically as per Section 169(1)(d) of the CGST Act, 2017. The circular modifies previous directives (Circular Nos. 122/41/2019-GST and 128/47/2019-GST) to avoid redundancy, ensuring that communications bearing an RFN from the common portal are considered valid, thus streamlining the verification process, and enhancing clarity for taxpayers.

Source- Notification



CBIC clarifies on power to review, revise, appeal against orders by Common Adjudication Authority.

The CBIC, via **Circular No. 250/07/2025-GST**, issued on June 24, 2025, establish clear procedures for the review, revision, and appeal of orders passed by Common Adjudicating Authorities (CAAs) concerning show cause notices issued by the Directorate General of GST Intelligence (DGGI). This circular clarifies that the **Principal Commissioner or Commissioner of Central Tax** under whom the CAA (an Additional/Joint Commissioner) is posted will act as both the **reviewing authority (under Section 107 of the CGST Act, 2017) and the revisional authority (under Section 108 of the CGST Act, 2017)** for these Orders-in-Original. Furthermore, appeals against these orders will lie with the **Commissioner (Appeals)** corresponding to the territorial jurisdiction of the aforementioned Principal Commissioner or Commissioner, who will also be responsible for representing the department in such appeal proceedings, potentially through a designated subordinate officer. This streamlines the post-adjudication process for DGGI-initiated cases, ensuring uniformity and clarity for all stakeholders.

Source - Notification





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

As per **GSTN Notification dated 10th June, 2025**, effective from May 2025, the GST Portal implemented a system validation to ensure taxpayers filed all due GSTR-1 and GSTR-3B returns before claiming refunds, as per Circular No. 125/44/2019-GST. This initially caused issues for Quarterly Return Monthly Payment (QRMP) taxpayers, as the system did not recognize invoices furnished through the Invoice Furnishing Facility (IFF) for the first two months of a quarter (M1 and M2) when a refund application was filed, particularly between quarters, even if GSTR-1 for the previous quarter was already filed. The GSTN has confirmed that this **technical issue has been resolved**, allowing QRMP taxpayers to now file refund applications for invoices where GSTR-3B has already been submitted. However, taxpayers are reminded not to include invoices furnished via IFF for which GSTR-3B is yet to be filed in an upcoming return period, emphasizing the continued need to file all relevant returns before claiming refunds.

Source- News

Advisory on Filing Amnesty Applications Under Section 128A of the CGST Act.

As per **GSTN advisory dated 11th June, 2025**, with the deadline approaching for the amnesty scheme under Section 128A of the CGST Act, the GSTN has noted that despite over 3 lakh waiver applications already filed via SPL-01/02, some taxpayers are still encountering technical difficulties preventing submission. In response to trade body representations, an advisory has been issued on June 11, 2025, providing an alternate mechanism for filing these amnesty applications for those facing technical hurdles. Taxpayers are advised to follow the steps outlined in the provided link and to promptly report any further difficulties through the GST Self-service portal.

Source- News & Updates

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

As per the GSTN advisory dated 12th June, 2025, addressing technical issues encountered by taxpayers when filing amnesty applications in Form SPL-01 or SPL-02 under Section 128A of the CGST Act, specifically concerning the auto-population of payment details in Table 4. It has been observed that amounts paid via "payment towards demand order," pre-deposits, or through GSTR-3B may not always populate correctly. The advisory confirms that the GST portal will not prevent taxpayers from filing these applications even if payment details and demand amounts do not match. In such instances, taxpayers are advised to proceed with filing and





to upload relevant payment information as attachments for verification by the jurisdictional officer.

Source- News & Updates

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

GSTN and NIC are launching the new **E-Way Bill 2.0 portal (ewaybill2.gst.gov.in) on July 1st, 2025**, to enhance inter-operable services with the existing E-Way Bill 1.0 portal. This initiative aims to ensure business continuity by providing cross-portal access to critical functionalities, including generating E-Way Bills from Part-A details, consolidated E-Way Bills, extending validity, and updating transporter information. Both portals will operate on a real-time synchronized architecture, eliminating dependency on a single portal and allowing seamless operations even during technical issues with the primary system. These enhanced services will also be available via APIs for integration by taxpayers and logistics operators, ultimately ensuring uninterrupted E-Way Bill management.

Source- News & Updates



Advisory to file pending returns before expiry of three years.

As per GSTN advisory, a critical regulatory update under the Finance Act, 2023 (effective October 1, 2023), imposes a strict three-year time limit for filing Goods and Services Tax (GST) returns from their respective due dates. This includes all returns under Sections 37 (Outward Supply - GSTR-1, GSTR-1A), 39 (Payment of Liability - GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8), 44 (Annual Return - GSTR-9, GSTR-9C), and 52 (Tax Collected at Source - GSTR-8). The GSTN will implement this restriction on the portal from the July 2025 tax period. Consequently, any unfiled return whose due date was three years prior or more will be permanently barred from submission starting August 1, 2025. For instance, monthly returns for June 2022 and quarterly returns for April-June 2022, along with annual returns for FY 2020-21, will no longer be filable. Taxpayers are strongly urged to reconcile their records and ensure all pending returns are filed immediately to avoid compliance issues and potential loss of input tax credit.

Source- News

Handling of Inadvertently Rejected records on IMS.

As per GSTN, when a recipient inadvertently rejects an invoice, debit note, or ECO-document on the IMS, they must request the supplier to re-furnish the identical record in the same tax period's GSTR-1A or a subsequent GSTR-1/IFF amendment table. The recipient can then accept this amended record, recompute GSTR-2B, and claim the full Input Tax Credit (ITC). Conversely, if a credit note is erroneously rejected, the recipient should similarly ask the supplier to re-furnish it. This allows the recipient to effectively reverse the ITC upon acceptance and GSTR-2B re-computation. For suppliers, re-furnishing a rejected record (whether an invoice or a credit note) results in no net increase in their overall liability, as amendment tables primarily account for differential values, ensuring a singular impact on their tax obligations.

Source- News

HC: Payment under protest not construable as admission of liability; Directs fresh DRC-07.

In the case of **Shyama Power India Ltd. vs. State of H.P. & Ors [CWP No. 6990 of 2025, dated, June 19, 2025]**, the Hon'ble Himachal Pradesh High Court delivered a crucial ruling clarifying that a payment made "under protest" cannot be treated as an admission of liability. The assessee, engaged in transmission line construction, faced a demand for alleged fraudulent Input Tax Credit (ITC) availment. The court quashed the demand order and related interest and penalty, which were based on the erroneous premise that the **payment under protest signified a voluntary admission**. The High Court emphasized that such payments inherently preserve the payer's right to challenge the order and that a demand cannot be sustained merely on suspicion without independent investigation or acknowledging the assessee's ITC reversal. Consequently, the Commissioner, State Taxes and Excise, was directed to issue a fresh DRC-07 reflecting only the disputed tax amount, allowing the assessee to file an appeal.

Source- Rulings

HC: No "express prohibition" under law to claim ITC-refund on business closure: Allows writ.

In the case of **SICPA India Private Limited and Another vs Union of India [WP(C) No.54 of 2023, dated June 10, 2025]**, The Hon'ble Sikkim High Court has ruled that unutilized Input Tax Credit (ITC) in the Electronic Credit Ledger (ECrL) can be refunded upon business closure, directing a refund of approximately Rs 4.37 Crores to an assessee. Citing the Karnataka High Court's ruling in *Slovak India Trading Company Private Limited*, the Court found no express prohibition in Sections 49(6), 54, or 54(3) of the CGST Act against claiming ITC refund upon unit closure. While acknowledging Section 54(3) specifies two refund scenarios, the High Court emphasized that the law does not authorize tax retention without legal basis. Furthermore, the Revenue's objection regarding the writ's maintainability due to an alternate remedy was dismissed, referencing *the Supreme Court's judgment in Godrej Sara Lee Ltd.*

Source- Rulings



HC: Date of filing response to notice and personal hearing cannot be same.

In the case of **Kahna Bartan Bhandar vs. State of U.P. [WRIT TAX No. - 534 of 2025]**, the **Hon'ble Allahabad High Court**, has quashed a penalty order, noting a fundamental procedural flaw where the date for filing a reply and the date for personal hearing were the same (September 17, 2024). The High Court deemed this insufficient, preventing the assessee from adequately responding. Consequently, the matter has been remanded back to the assessing authority with a direction to issue a fresh order after providing proper opportunity for response and hearing, thereby allowing the writ petition.

HC: Directs original-authority to issue individual orders for each year encompassed u/s 128A Amnesty Benefit.

In the case of **IBC Knowledge Park (p) Ltd vs UOI & ors [WRIT PETITION NO. 13355 OF 2024 (T-RES), dated April 17, 2025]**, the **Hon'ble Karnataka High Court** set aside a consolidated assessment order that covered multiple financial periods, including 2017-18 to 2020-21. The assessee sought to benefit from the GST Amnesty Scheme under Section 128A of the CGST Act for 2017-18, 2018-19, and 2019-20. Granting this request, the High Court remanded the matter to the Assistant Commissioner, directing them to issue separate, individual orders for each of these amnesty-eligible periods. For the 2020-21 period, not covered by the scheme, the assessee was given the liberty to pursue other remedies. This ruling underscores the importance of distinct adjudications for each period, especially when taxpayers are availing specific benefit schemes.

HC: Central registration no excuse for State Dept. for inaction against supplier not filing GSTR-1

In the case of **RK Transport & Constructions Ltd vs The State of Jharkhand** [W.P. (T) No. 1624 of 2024, dated June 13, 2025], the **Hon'ble Jharkhand High Court** directed the State GST Department to take action against a supplier who failed to file GSTR-1, causing the service recipient to lose ITC. The court firmly rejected the State's plea of central jurisdiction, emphasizing **Section 76's mandate** for action against any person withholding collected GST. Branding the State's inaction as inexcusable, and imposing **₹1 lakh costs** on the defaulting supplier, the High Court directed the Revenue to initiate proceedings within eight weeks. This ruling clarifies that State GST authorities have a **"bounden duty"** to pursue non-compliant suppliers, regardless of central registration.

HC: Writ not maintainable for wrong entry in returns as B2C instead of B2B.

In the case of **Eximio Services and Solutions Pvt. Ltd. vs. The Superintendent of GST & Central Excise** [W.P.No.20608 of 2025, dated on June 11, 2025], the **Hon'ble Madras High Court** ruled that a writ petition is not maintainable for issues arising from wrong entries in GST returns (specifically, B2C instead of B2B transactions) when an efficacious appeal remedy exists against the assessment order. The assessee had paid GST on rent to a building owner who mistakenly reported it as a B2C transaction, preventing it from reflecting in the assessee's GSTR-2A. Dismissing the writ, the Court directed the assessee to file an appeal with the appellate authority, mandating a pre-deposit of 25% of the disputed tax (including the statutory 10%), and allowing withdrawal from the attached bank account for this purpose.

Source- Rulings



HC: Quashes order rejecting rectification application on account of violation of principles of natural justice.

In the case of KR Agencies Vs. The State Tax Officer (ST) [W.P.(MD) No.15665 of 2025, dated June 28, 2025], the Hon'ble Madras High Court, quashed an order rejecting a rectification application under Section 161 of the CGST Act, 2017, due to violations of natural justice principles. The assessee's initial attempt to file a rectification petition suffered a technical glitch, and the subsequent filing was beyond the three-month period. However, the Revenue rejected the petition with a mere "no errors apparent on the face of record" and cited the delay, without affording the assessee a personal hearing. The High Court, emphasizing the proviso to Section 161 which mandates a personal hearing if rectification adversely affects any person, found the Revenue's order to be a "complete non-application of mind and a violation of the principles of natural justice," setting aside the rejection and underscoring the right to be heard.

Source- Rulings

HC: Accepting genuine reason for return filing default, not filing timely revocation, appeal, allows conditional restoration.

In the case of **Vamana Extrusions Pvt. Ltd. vs The Superintendent** [W.P.No.19925 of 2025 and W.M.P.Nos.22473 & 22474 of 2025, dated **June 5, 2025**], the Hon'ble Madras High Court ordered the restoration of GST registration for an assessee, even though the deadline for revocation had passed. The Court found the assessee's explanation for not filing returns for over six months, failing to file a revocation application, and missing the statutory appeal deadline to be genuine, citing issues within the company and delayed capital goods delivery. While restoring the registration, the High Court imposed several conditions: the assessee must pay ₹10,000 to the Principal Government Naturopathy Medical College and Hospital, the Revenue must modify the GST portal to enable the assessee to file returns and pay tax/penalty/fine, any tax, interest, or fees cannot be adjusted from unutilized or unclaimed Input Tax Credit (ITC), and the utilization of such ITC requires prior scrutiny and approval.

Source- Rulings

Seeks to amend Notification No.130/2010- Customs dated 23.12.2010 to extend the exemption benefits to Air Canada.

The Indian Ministry of Finance, Department of Revenue, has issued **Notification No. 32/2025-Customs on June 30, 2025**, announcing a significant amendment to the existing customs duty exemptions. **Effective July 1, 2025**, Air Canada flights will be eligible for customs duty exemptions in India. This is achieved by inserting "Canada" and "Air Canada" into the table of Notification No. 130/2010-Customs, which specifies entities and countries eligible for certain customs benefits. This move is made by the Central Government under the powers conferred **by sub-section (1) of section 25 of the Customs Act, 1962**, based on the determination that it is necessary in the public interest.

Source- Customs

Use of ICETABs for efficient export examination and clearance.

The CBIC, via **Circular No. 17/2025-Customs, dated June 19, 2025**, is extending the use of **Indian Customs Tablets (ICETABs)** to export examination and clearance, mirroring their successful implementation in import examinations. This move aims to significantly streamline the process by allowing Examining Officers to access all Shipping Bill details, RMS instructions, and supporting documents digitally on the ICETAB, **eliminating the need for paper documents** during export examinations. In exigencies, where ICETAB use isn't feasible, prior permission from the Assistant Commissioner will be required, and DG Systems will issue a detailed advisory for implementation.

Source- Customs

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