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CBIC amends the territorial jurisdiction of Principle Commissioner/Commissioner of Central Tax

CBIC issued **Notification No. 10/2025 – Central Tax dated 13th March, 2025**, amends the territorial jurisdictions of Principle Commissioners/Commissioners of Alwar, Jaipur, Chennai Outer, Madurai, Tiruchirappalli and Udaipur, substituting the relevant entries in Table – II of the Notification No. 02/2017-Central Tax dated June 19, 2017.

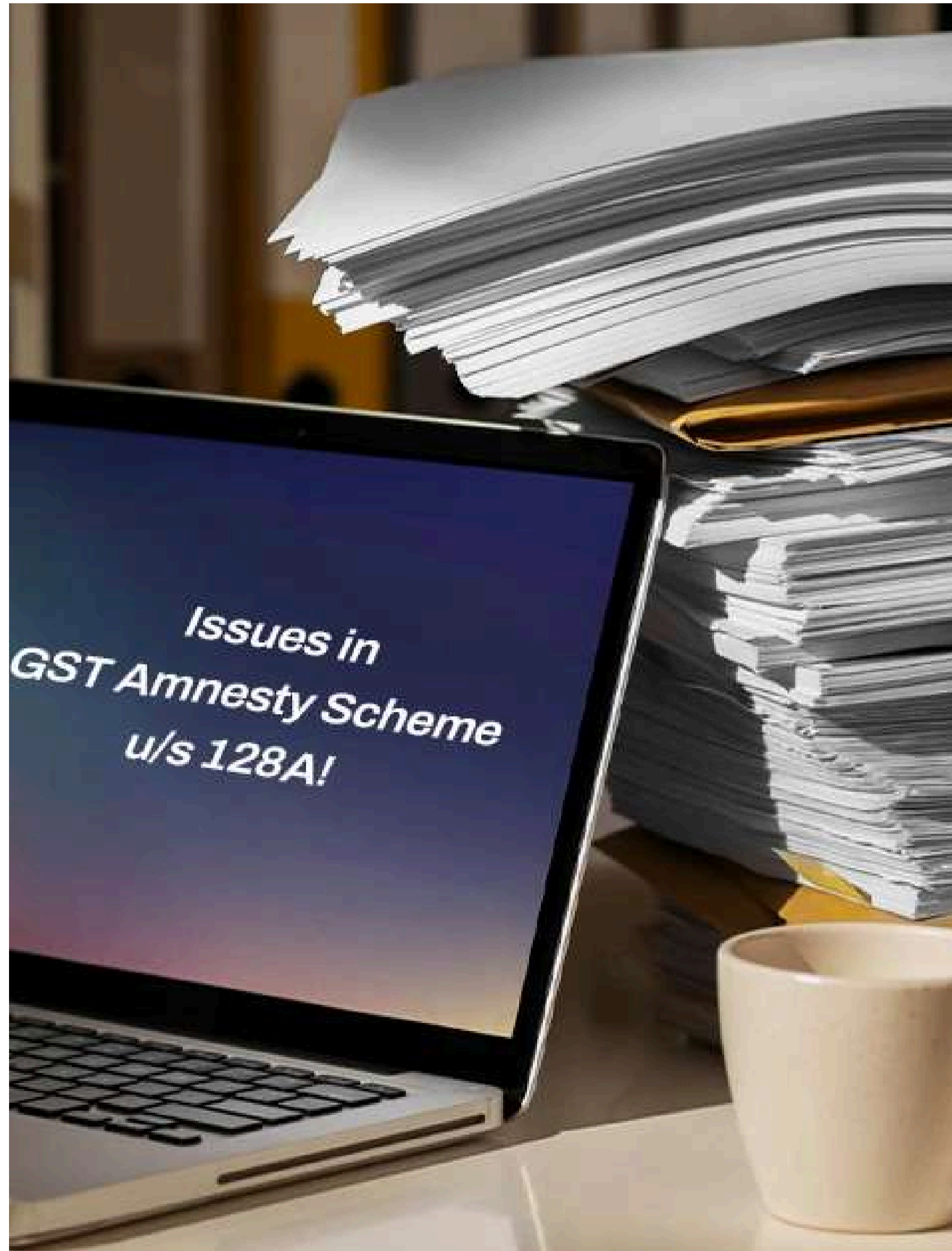
Source- Notification

CBIC notifies amendment in Rules regarding closure of proceedings u/s 128A.

CBIC, via **Notification No. 11/2025–Central Tax dated 27th March, 2025**, has amended Rule 164 of the CGST Rules to implement the amnesty scheme under Section 128A. Where a notice or order includes tax demand partly for the period from July 1, 2017, to March 31, 2020, the application for closure of proceedings (Form GST SPL-01) can be filed only after full payment of tax for that period. Refunds will not be allowed for any tax, interest, or penalty already paid before this amendment. Taxpayers can also opt not to pursue appeals for the amnesty period without withdrawing the entire appeal.

Source - Notification





CBIC clarifies various issues relating to availment of amnesty benefit u/s 128A.

CBIC, in **Circular No. 248/05/2025-GST dated 27th March, 2025**, clarifies the process for availing the amnesty benefit under Section 128A of the CGST Act, 2017. It states that taxpayers who made payments via FORM GSTR-3B before 1st November 2024, prior to the issuance of a demand notice or adjudication order, remain eligible for the benefit, subject to verification. The circular also addresses cases where the notice covers periods both within and outside Section 128A, allowing taxpayers to file FORM SPL-01 or SPL-02 after settling their tax liability for the eligible period. Additionally, if an appeal covers both periods, taxpayers can inform the Appellate Authority of their intent to avail the benefit, and the Authority will pass orders for the period outside Section 128A.

Source- Circular

CBIC issues 28 FAQs in relation to 'Restaurant Service' supplied at 'Specified Premises'

CBIC issues 28 FAQs relating to 'Restaurant Services' supplied at 'Specified Premises' (hotels with room tariffs above ₹7,500/day in the preceding FY). Restaurant services being supplied from 'specified premises' have to charge GST at 18% with ITC, while others remain at 5% without ITC. Premises must be declared annually during Jan-Mar.

Source- FAQs

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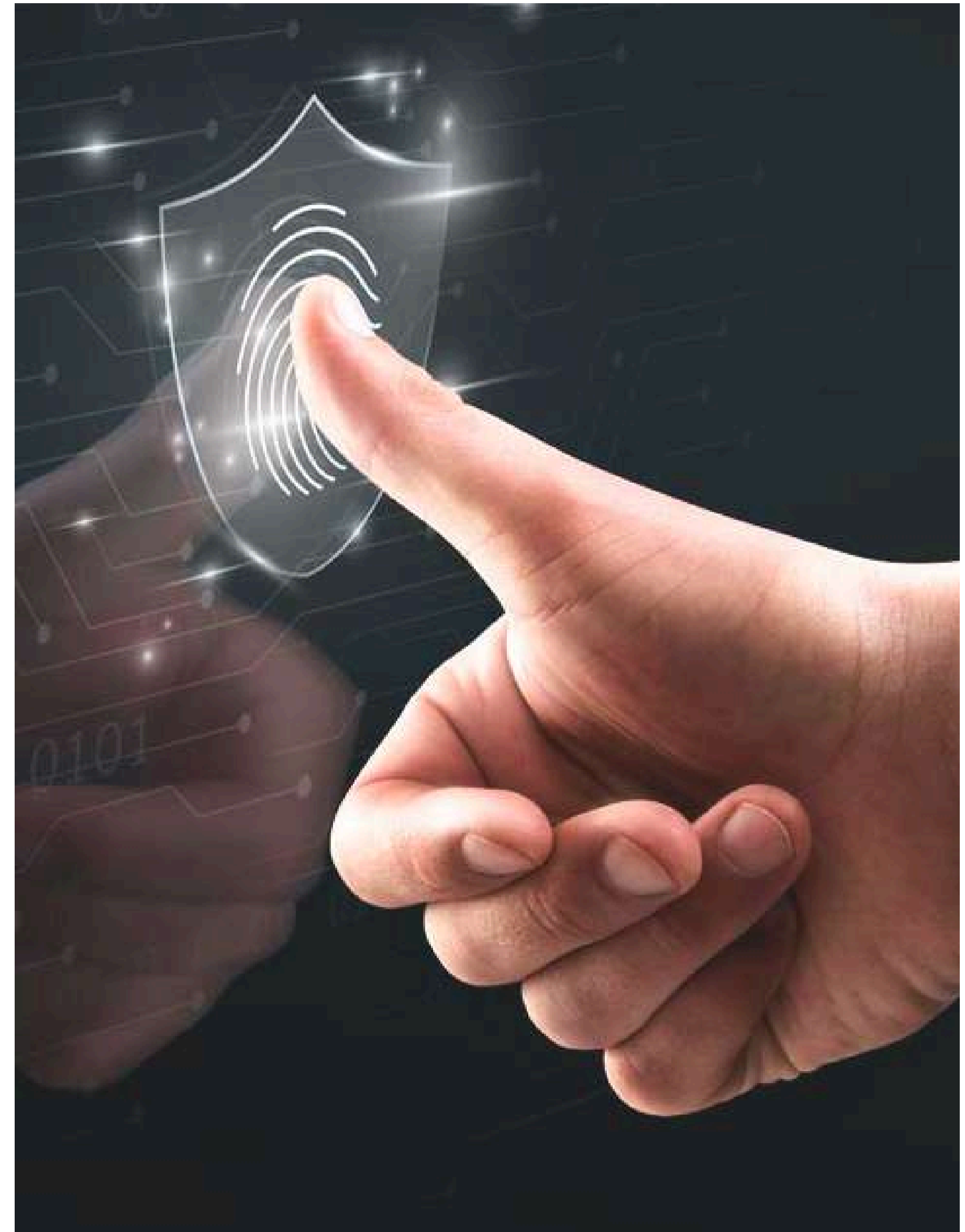
GSTN clarifies on last date of tax payment and due date of filing application under waiver scheme.

GSTN has clarified that the deadline for filing waiver applications is June 30, 2025, not March 31, 2025, as per Rule 164(6) of CGST Rules, 2017. However, the tax payment due date remains March 31, 2025, under Notification No. 21/2024-CT. GSTN also acknowledged issues with filing waiver applications, such as missing order numbers and payment data. It recommends using Form DRC-03 under the 'Others' category for payments and Form DRC-03A to link payments with the demand order. If payment details are missing in SPL 02, taxpayers should verify the Electronic Liability Ledger and report unresolved issues via grievance tickets.

Source- News & Updates

GSTN enhances Biometric Authentication Facility for Promoters and Directors in their home state.

GSTN has introduced a new facility allowing certain Promoters/Directors of companies applying for GST registration—who are selected for biometric verification under Aadhaar authentication—to complete the process at a GST Suvidha Kendra (GSK) in their Home State, instead of their jurisdictional GSK. Eligible applicants will receive an email to select a preferred GSK and book a slot. This one-time option is currently available in 33 States/UTs, with Uttar Pradesh, Assam, and Sikkim to be added soon. However, if the Promoter/Director is also the Primary Authorized Signatory





PAS), they must visit the jurisdictional GSK. This facility is optional and aims to ease the registration process.

Source- News & Updates

GSTN announces biometric-based Aadhar authentication and document verification for Uttar Pradesh.

GSTN has announced that biometric-based Aadhaar authentication for GST registration will be implemented in Uttar Pradesh starting March 16, 2025. Applicants filing Form GST REG-01 will receive a link to either complete OTP-based Aadhaar authentication or book an appointment for biometric verification at a GST Suvidha Kendra (GSK). The advisory also lists the documents required for the GSK visit to ensure a smooth verification process.

Source- News & Updates

Rulings:

Supreme Court Protects ITC Rights Against Procedural Lapses; Directs Policy Action

In the case of **Union of India & Ors vs. Brij Systems Ltd & Ors. [SPECIAL LEAVE PETITION (CIVIL) Diary No. 6334/2025 dated 24th March 2025]**, the Hon'ble Supreme Court dismissed the Revenue's SLP against the Bombay High Court's order allowing rectification of GSTR-1 for FY 2017-18, reaffirming that clerical errors should not lead to denial of Input Tax Credit (



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ITC) to buyers. It observed that the right to correct such mistakes stems from the right to conduct business and directed CBIC to address the systemic issue.

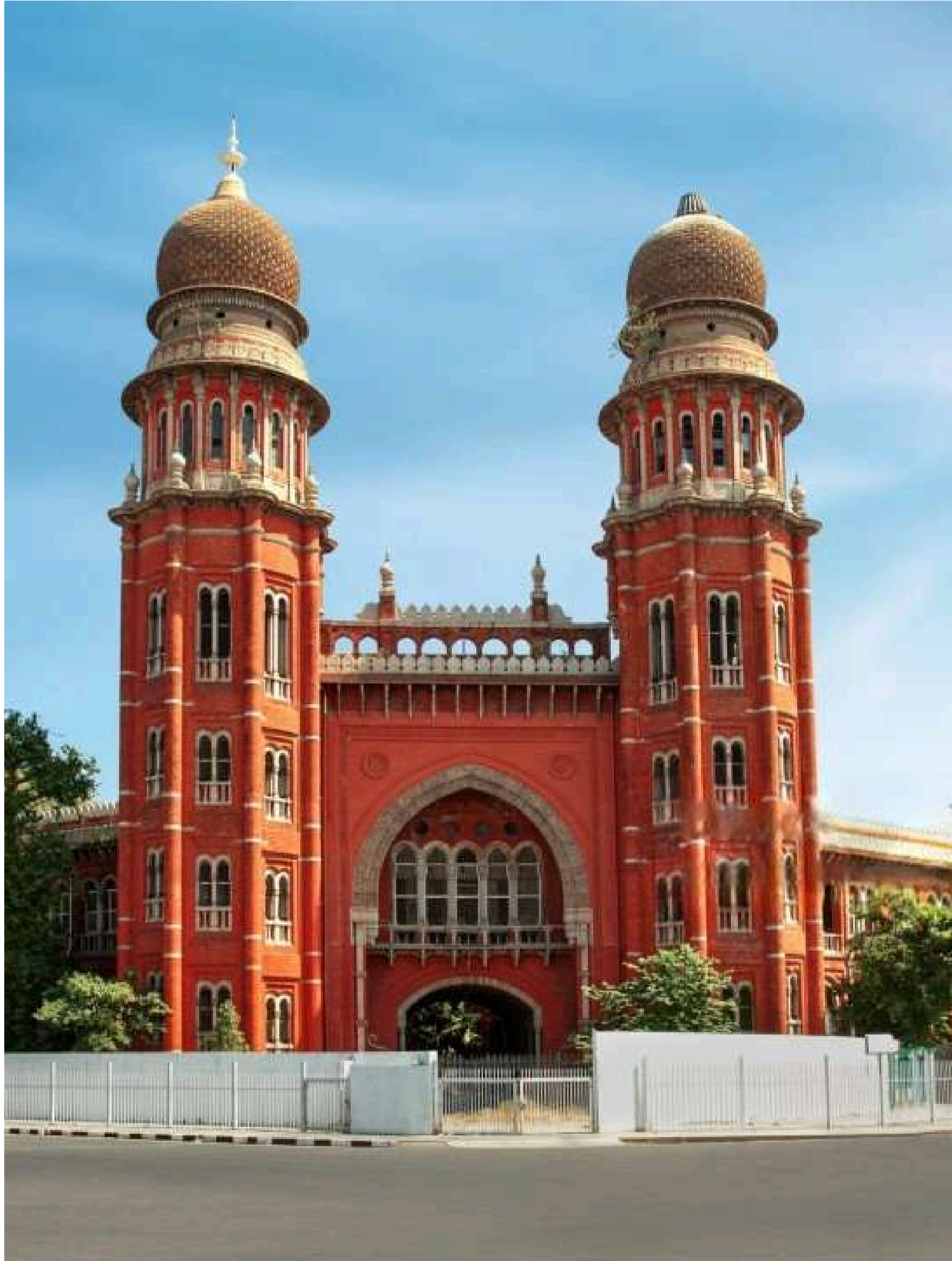
Refund Permissible to SEZ Unit Under Section 54 for Tax Wrongly Paid by Supplier

In the case of **Urjita Electronics Private Limited Vs The Joint Commissioner of GST and Central Excise (Appeals-II) [W.P.Nos.26164 and 26166 of 2021 dated 1st February 2025]**, the Hon'ble Madras High Court has held that an SEZ unit can claim a refund of GST erroneously paid by suppliers on supplies made to it, provided the supplier hasn't already availed the refund. The matter was remanded for factual verification. The Court recognized that even recipients (like SEZ units) can claim refunds under Section 54 of the CGST Act, reinforcing that tax wrongly paid due to GST portal issues is refundable, as long as no dual benefit arises.

Minor Clerical Error Cannot Deny Genuine ITC

In the case of **Braun Medical India Private Limited vs Union of India & Ors. [W.P.(C) 114/2025 & CM APPL. 434/2025 dated 12th March 2025]**, the Hon'ble Delhi High Court permitted ITC claim of approx. Rs. 5.65 Cr to an assessee, despite the supplier erroneously mentioning the Mumbai GSTN instead of Delhi. The Court held that a minor clerical error should not deny genuine credit, especially when no other entity has claimed it. Relief was





granted without delving into the constitutional challenge to **Section 16(2) (aa) of the CGST Act.**

Madras HC Protects Past ITC Claims from New Deadlines

In the case of **Nilgiris Silverline Builders Pvt. Ltd. vs. The Deputy State Tax Officer [W.P.No.4718 of 2025 and W.M.P.Nos.5239 and 5240 of 2025 dated 12th February 2025]**, the Hon'ble Madras High Court quashed an order reversing ITC claims for FYs 2017–18 to 2020–21, holding that limitation under Section 16(4) of the CGST Act was wrongly applied. Citing retrospective amendments via Finance Act (No. 2) of 2024 and **CBIC Circular No. 237/31/2024-GST**, the Court ruled that ITC claims filed up to November 30, 2021, are valid. It restrained the Department from taking further steps on limitation grounds and directed immediate de-freezing of the petitioner's bank account, while allowing proceedings on other issues like fake ITC.

Refund claim not maintainable without requisite documents

In the case of **Ramila Govindbhai Patel & Ors. Vs. Principal Chief Commissioner, CGST Zone & Ors. [R/SPECIAL CIVIL APPLICATION NO. 3025 of 2025 dated 11th March 2025]**, The Hon'ble Gujarat High Court dismissed a petition seeking GST refund from the promoter, ruling it "premature" as the refund claim lacked the necessary invoices and receipts. The Court emphasized that refund applications must comply with



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procedural requirements under Rule 89(2)(k) of the CGST Rules. The assessee had multiple opportunities to provide the required documents but failed to do so. The Court upheld the Revenue's decision, noting that claims without valid tax invoices are unsustainable under Section 54 of the CGST Act.

Taxpayer Not Liable for Inadvertent DRC-03 Mistake

In the case of **Lotus Pharmaceuticals vs The Assistant State Tax Officers & Ors [WP(C) NO. 6367 OF 2025 dated 10th March, 2025]**, The Hon'ble Kerala HC directed the Revenue to reconsider the assessee's rectification petition regarding an inadvertent error in the DRC-03 form, where the wrong financial year (2019-2020) was specified instead of 2018-2019. Despite voluntary payment of Rs 3.51 Crores, the Revenue imposed penalties. The Court quashed the rejection of the rectification request, stating that bona fide errors should not lead to excessive penalties and remanded the matter for fresh consideration.

Customs:

CBIC vide, **Notification No. 18/2025-Customs dated 20th March, 2025**, amend Notification No. 09/2012-Customs, dated 9th March, 2012 to provide for variance in height of re-imported diamonds.

Tolerance Limits for Re-imported Cut and Polished Diamonds

Parameter	Previous Limit (Before Amendment)	Revised Limit
Diameter (Round Shape)	Not specifically defined	± 0.05 mm
Length & Breadth (Other Shapes)	Not specifically defined	± 0.07 mm
Height (All Shapes)	Not specifically defined	± 0.01 mm
Weight (All Shapes)	± 0.01 carat (1 cent)	± 0.01 carat (1 cent)

Source- Custom



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