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Clarified Guidelines for GST Registration Processing – Instruction No. 3/2025-GST.

The CBIC, via **Instruction No. 3/2025-GST**, dated 17th April 2025, has issued revised guidelines for processing GST registration applications to ensure consistency and prevent unnecessary delays. Officers are directed to adhere strictly to the document list in FORM GST REG-01, avoid seeking unwarranted or presumptive clarifications, and process genuine applications efficiently. Clear norms are laid out for proof of principal place of business, constitution of business, and timelines for approval or physical verification. The move aims to reduce applicant grievances while safeguarding against fraudulent registrations.

Source- Instruction

CBIC rescinds duty-exemption on imports of PVC flex films, toys, parts, smart meters effective May 01.

The CBIC, via **Notification No. 26/2025-Customs**, exercising its powers under Section 25(1) of the Customs Act, 1962, has rescinded Notification No. 04/2025-Customs dated 1st February 2025, with effect from 1st May 2025. This revocation is made in public interest and does not affect actions already taken or omitted under the earlier notification.

Source- Notifications





Gross and Net GST revenue collections for the month of March, 2025.

GSTN has released the gross and net GST revenue figures for March 2025 via a **Notification dated 1st April 2025**. Taxpayers can access the detailed revenue data through the official link provided:

Source-News

Advisory on Case Insensitivity in IRN Generation.

As per **GSTN communication dated 4th April 2025**, from 1st June 2025, the Invoice Reporting Portal (IRP) will treat invoice/document numbers as case insensitive during IRN generation. All invoice numbers will be auto-converted to uppercase, ensuring consistency and preventing duplication—aligned with the existing GSTR-1 format. Taxpayers are advised to update their systems accordingly.

Source-News

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

As per **GSTN advisory dated 11th April 2025**, from the April 2025 tax period onwards, values in Table 3.2 of GSTR-3B (inter-state supplies to unregistered persons, composition taxpayers, and UIN holders) will be auto-populated and non-editable. Any required changes must be made through Form GSTR-1A or amendments in GSTR-1/IFF for subsequent tax periods. Taxpayers are advised to ensure accurate reporting in GSTR-1 to avoid

discrepancies in GSTR-3B filings.

Source-News

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

GSTN has launched Biometric-based Aadhaar Authentication and Document Verification for GST registration applicants in Assam, effective 1st April 2025, under the amended Rule 8 of CGST Rules, 2017. Applicants flagged based on risk parameters will receive a link to book an appointment at a GST Suvidha Kendra (GSK) for biometric authentication and physical document verification. Others may proceed via OTP-based Aadhaar authentication. Applicants must carry specified original documents and confirmation emails during the GSK visit. ARN generation will follow successful biometric and document verification.

Source-News





AAAR: Supply of readily available food and beverages (not prepared in restaurant) not qualify as restaurant service and liable to applicable rate of GST.

In case of **M/s. Riddhi Enterprise ADVANCE RULING (APPEAL) NO. GUJ/GAAAR/APPEAL/2025/04 dated 22nd January,2025**], The Hon'ble AAAR of Gujarat appealed a ruling that classified over-the-counter sale of ready-made (not in-house prepared) food as a supply of goods, not restaurant service, and thus taxable at regular GST rates (not 5% without ITC). The appellate authority upheld the ruling, citing GST law and CBIC Circulars No. 164/20/2021-GST & 201/13/2023-GST which define restaurant service as involving preparation and service. Pure sale of pre-packaged or non-prepared food lacks the service component and is not eligible for the concessional rate. Appeal was dismissed.

Source- Rulings

HC: Order to be set aside for violation of Section 75(4) as no opportunity of hearing was granted.

In the case of **Tata Projects Ltd. v. Union of India [CWJC No. 7830 of 2024, dated 29th January, 2025]**, the Hon'ble High Court of Patna stated that, the petitioner challenged the GST demand order dated 19.03.2024 under Section 73(9) of the CGST Act, alleging it was passed without considering reversal of ₹6.25 crores of ITC and without complying with principles of natural justice under Section 75(4). The High Court found no evidence that

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that a proper show cause notice or opportunity for explanation was provided regarding key adverse findings in para 5.0 of the order. As a result, the order was quashed and the matter remanded to the authority for fresh adjudication within six months, ensuring due hearing is granted. Petition was allowed in part.

Source- Rulings

HC: 'Common-portal', a designated computer-resource; Service of Notice complete upon uploading; Sets-aside ex-parte orders.

In the case of **Axiom Gen Nxt India Private Limited, vs Commercial State Tax Officer [W.P.Nos.1114, 2720, 2723, 2819, 2832, 3084 of 2025, dated 22nd April, 2025]**, The Hon'ble Madras High Court, in a 99-page judgment, upheld service of GST notices and orders via the common portal as valid under Section 169 of the CGST/TNGST Act, read with Section 13 of the IT Act, 2000. The Court held that service is complete once documents are uploaded on the portal, regardless of whether a specific computer resource is designated by the assessee. While affirming this digital mode as proper, the Court criticized the Revenue for not using alternate modes like RPAD when portal-based service proved ineffective, and thus set aside ex parte assessment orders. It stressed that validity of service does not always ensure its effectiveness, urging the use of alternative methods when necessary.

Source- Rulings





HC: No discretion for waiver as pre-deposit is mandatory for filing appeal under Section 107.

In the case of **Impressive Data Services (P.) Ltd. v. Commissioner (Appeals-I), Central Tax GST, Delhi [W.P.(C) 4662 OF 2025, dated 15th April, 2025]**, the Hon'ble High Court concludes that the pre-deposit requirement under Section 107(6) of the CGST Act is mandatory and cannot be waived. The petitioner's request for exemption from the pre-deposit is therefore denied. However, the petitioner may approach the Appellate Authority to consider amounts already lying with the Government as part of the pre-deposit. The petitioner is relegated to the Appellate Authority under Section 107, with all contentions left open. The petition is disposed of accordingly, and all pending applications are also disposed of. The Court has not considered the merits of the case.

Source- Rulings

HC: Refund of IGST on Zero-Rated Services - Registration and Eligibility.

In the case of **Alstom Transport India Ltd. v. Additional Commissioner of Central Tax Appeals, Guntur [WRIT PETITION NOS. 21164 & 21179 OF 2021, dated 21st April, 2025]**, the Hon'ble Andhra Pradesh High Court set aside orders denying GST refund on zero-rated export services—engineering services for metro projects—solely because the assessee's registration certificate (RC) initially reflected registration for goods, not

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services. The Court clarified that GST law mandates only one comprehensive registration for taxable supplies, without requiring separate mention of goods or services. Referring to **Sections 16 of the IGST Act and 54 of the CGST Act**, along with related rules, the HC held that a registered person cannot be denied refund merely due to the RC lacking service-specific details. It concluded that the refund claim is valid as long as the person is registered, and the supply is zero-rated.

HC: Quashes penalty for non-filing of annual return but confirms late fee.

In the case of, **Jainsons Castors & Industrial Products vs. The Assistant Commissioner [W .P.No.36614 of 2024, dated 2nd April, 2025]**, The Hon'ble Madras High Court partially allowed a writ petition in a case involving delayed filing of the annual GST return, quashing the general penalty while upholding the late fee and show cause proceedings. The assessee argued that only late fees could be levied and challenged the assessment order citing lack of notice. However, the Court found that a valid notice under Section 73 was issued and upheld the Revenue's right to demand late fees for non-filing. Importantly, the Court held that imposition of a general penalty of ₹50,000 under Section 125 (CGST + SGST) was not justified, thereby setting aside that component of the order.

Source- Rulings



Notification No. 23/2025-Customs, dated 4th April 2025

The Central Government has amended S. No. 515C of Notification No. 50/2017-Customs by removing the customs duty rate "9" in column (6), replacing it with a dash ("-"), effectively eliminating the concessional duty for that item. This change takes immediate effect and reflects an update in the applicable customs duty structure under public interest considerations.

Source- Customs

Notification No. 24/2025-Customs, dated 28th April 2025.

The Central Government has amended **Notification No. 50/2017-Customs** by substituting Lists **34A and 34B in the Annexure**, effective from 1st April 2025 to 31st March 2026, under S. No. 359A of the Table. These lists specify banks authorized for import-related concessional benefits. List 34A now includes 13 banks (e.g., Axis Bank, HDFC, ICICI, SBI), while List 34B includes Indian Overseas Bank and Union Bank of India, streamlining the eligibility criteria for designated imports through specified financial institutions.

Source- Customs

Notification No. 27/2025-Customs (Dated 30th April, 2025).

The Central Government has imposed a 20% export duty on select categories of rice by amending the Second Schedule of the Customs Tariff Act, 1975. The changes include specific classifications for parboiled and

other GI-recognized rice varieties, aimed at regulating exports.

Revised Export Duty Structure:

S.No.	HS Code	Description	Export Duty
6C	1006 30 11	Parboiled Rice, GI recognized	20%
6D	1006 30 19	Other Parboiled Rice	20%
7	1006 30 12, 92	(Updated HS codes)	-
7	A1006 30 91	Other Rice, GI recognized	20%



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