

GST

AMENDMENTS FOR MAY – 2025 / SEPT – 2025 / JAN - 2026 EXAMINATION

1. **GSTR-1A:** As per Rule 59 The registered person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in FORM GSTR-1A for the said tax period electronically. **(Amended w.e.f. 10-07-2024)**

As per Rule 60 tax credit for GSTR-1A shall be allow in GSTR-2B of subsequent month. **(Amended w.e.f. 10-07-2024)**

2. Rate of TCS u/s 52 shall be .25% plus .25% instead of .5% plus .5% **(Amended w.e.f 10-07-2024)**
3. If registration certificate has been cancelled but subsequently cancellation is revoked, in such cases the registered person shall furnish all the returns from effective date of cancellation upto the date of revocation of cancellation within 30 days from the date of order of revocation otherwise certificate shall be cancelled again **(Rule 21 and Rule 23) (Amended w.e.f. 10-07-2024)**
4. Services provided by Ministry of Railways (Indian Railways) to individuals by way of –
 - (a) sale of platform tickets;
 - (b) facility of retiring rooms/waiting rooms;
 - (c) cloak room services;
 - (d) battery operated car services.**(Entry No. 10I) (Amended w.e.f 15.07.2024)**
5. Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways). **(Entry No. 10J) (Amended w.e.f 15.07.2024)**
6. As per Rule 62, last date for filing of GSTR-4 shall be 30th June of subsequent year i.e. return for financial year 2024-25 shall be filed upto 30.06.2025 **(Amended w.e.f. 10.07.2024)**
7. Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days. **(Entry No. 12A) (Amended w.e.f 15.07.2024)**
8. As per Rule 59, State wise inter-state supplies exceeding value ₹ 1,00,000 shall be reported invoice wise in GSTR-1. **(Amended w.e.f. 01-08-2024)**
9. Section 16(6), If registration has been cancelled and input tax credit could not be availed but subsequently cancellation is revoked and all returns are filed within 30 days from the date of revocation of cancellation order, in such cases ITC can be availed even if time limit of 16(4) has expired. E.g. Mr. X issued one invoice in March 2025 in this case ITC can be availed upto 30.11.2025 but registration has been cancelled on 01.08.2025 and he has not availed ITC till this date. Cancellation was revoked on 01.02.2026 and all returns were filed within 30 days, in this case ITC can be availed during this period of 30 days even if time limit of 16(4) i.e. 30.11.2025 has expired. **(Amended w.e.f 27.09.2024)**
10. Services by way of renting of any immovable property other than residential dwelling by an unregistered person and services is given to a registered person, in this case reverse charge shall be applicable and registered person shall be liable to pay GST, however if the registered person taking service has opted for composition scheme, reverse charge shall not be applicable. **(Amended w.e.f. 10-10-2024)**
11. Supply of services by way of providing metering equipment on rent, testing for meters / transformers/ capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc.,

which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers. (Entry No. 25A) **(Amended w.e.f 10.10.2024)**

12. Research and development services against consideration received in the form of grants supplied by-
- (a) a Government Entity; or
 - (b) a research association, university, college or other institution, notified under section 35 of the Income-tax Act, 1961. (Entry No. 46A) **(Amended w.e.f 10.10.2024)**
13. Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity. (Entry No. 69A) **(Amended w.e.f 10.10.2024)**
14. Any services provided by -
- (a) the National Skill Development Corporation set up by the Government of India;
 - (b) the National Council for Vocational Education and Training;
 - (c) an Awarding Body recognized by the National Council for Vocational Education and Training;
 - (d) an Assessment Agency recognized by the National Council for Vocational Education and Training;
 - (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training,
- in relation to-
- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or
 - (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or
 - (iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.
- (Entry No. 72) **(Amended w.e.f 10.10.2024)**
15. Place of supply of the goods (particularly being supplied through e-commerce platform) to unregistered persons where billing address is different from the address of delivery of goods
 Issue: Mr. A (unregistered person) located in X State places an order on an e-commerce platform for supply of a mobile phone, which is to be delivered at an address located in Y State. Mr. A, while placing the order on the e-commerce platform, provides the billing address located in X State. In such a scenario, what would be the place of supply of the said supply of mobile phone, whether the State pertaining to the billing address i.e. State X or the State pertaining to the delivery address i.e. State Y?
 Clarification: The place of supply of goods shall be the address of delivery of goods recorded on the invoice i.e. State Y in the present case where the delivery address is located.
 Also, in such cases involving supply of goods to an unregistered person, where the billing address and delivery address are different, the supplier may record the delivery address as the address of the recipient on the invoice for the purpose of determination of place of supply of the said supply of goods. **(Amended w.e.f 26.06.2024)**
16. It is clarified by CBIC that ancillary or incidental services provided by GTA in the course of transportation of goods by road, such as loading/unloading, packing/unpacking, transshipment, temporary warehousing etc. will be treated as composite supply of transport of goods.
 However, if such services are not provided in the course of transportation of goods and are invoiced separately, then these services will not be treated as composite supply of transport of goods. **(Amended w.e.f 11.10.2024)**

17. Services by way of reinsurance/Retrocession of the insurance schemes exempt from GST.
 “Retrocession” means a re-insurance transaction whereby a part of assumed reinsured risk is further ceded to another Indian Insurer or a CBR (Cross Border Re-insurer). It has been clarified that the term “reinsurance” includes “retrocession” services. **(Amended w.e.f 15.07.2024)**
18. Clarification on time of supply in respect of supply of services of construction of road and maintenance thereof of National Highway Projects of National Highways Authority of India (NHAI) in Hybrid Annuity Mode (HAM) model
 Issue: Under the Hybrid Annuity Mode (HAM) model of National Highways Authority of India (NHAI), the concessionaire has to construct the new road and provide Operation & Maintenance of the same which is generally over a period of 15-17 years and the payment of the same is spread over the years. What is the time of supply for the purpose of payment of tax on the said service under the HAM model?
 In HAM contract, the payment is made spread over the contract period in installments and payment for each installment is to be made after specified periods, or on completion of an event, as specified in the contract. The same appears to be covered under the ‘Continuous supply of services’ as defined under section 2(33) of the CGST Act, 2017.
 [Circular No. 221/15/2024 GST dated 26.06.2024]
19. **Time limit for issuing tax invoice in cases where recipient is required to issue invoice. Rule 47A**
 Notwithstanding anything contained in rule 47, where an invoice referred to in rule 46 is required to be issued under clause (f) of sub-section (3) of section 31 by a registered person, who is liable to pay tax under sub-section (3) or sub-section (4) of section 9, he shall issue the said invoice within a period of thirty days from the date of receipt of the said supply of goods or services, or both, as the case may be. **(Amended w.e.f 01.11.2024)**
20. Clarification on time limit under Section 16(4) of the CGST Act, 2017 in respect of RCM supplies received from unregistered person
 It is clarified that in cases of supplies received from unregistered suppliers, where tax has to be paid by the recipient under reverse charge mechanism (RCM) and where invoice is to be issued by the recipient of the supplies in accordance with section 31(3)(f) of the CGST Act, 2017 the relevant financial year for calculation of time limit for availment of input tax credit under the provisions of section 16(4) of the CGST Act, 2017 will be the financial year in which the invoice has been issued by the recipient under section 31(3)(f) of CGST Act, subject to payment of tax on the said supply by the recipient and fulfilment of other conditions and restrictions of section 16 and 17 of the CGST Act, 2017. In case, the recipient issues the invoice after the time of supply of the said supply and pays tax accordingly, he will be required to pay interest on such delayed payment of tax. Further, in cases of such delayed issuance of invoice by the recipient, he may also be liable to penal action under the provisions of the CGST Act, 2017. **(Amended w.e.f 26.06.2024)**
21. In case of supplies in respect of which tax is paid or liable to be paid on reverse charge basis, the time of supply shall be the earlier of the following dates, namely:—
- (a) the date of payment as entered in the books of account of the recipient or the date on which the payment is debited in his bank account, whichever is earlier; or
 - (b) the date immediately following sixty days from the date of issue of invoice or any other document, by whatever name called, in lieu thereof by the supplier, in cases where invoice is required to be issued by the supplier; or
 - (c) the date of issue of invoice by the recipient, in cases where invoice is to be issued by the recipient: **(Amended w.e.f 01.11.2024)**

22. Clarification on availability of input tax credit in respect of demo vehicles which are motor vehicles for transportation of passengers having approved seating capacity of not more than 13 persons (including the driver), in terms of clause(a) of section 17(5)

As demo vehicles are used by authorized dealers to provide trial run and to demonstrate features of the vehicle to potential buyers, it helps the potential buyers to make a decision to purchase a particular kind of motor vehicle. Therefore, as demo vehicles promote sale of similar type of motor vehicles, they can be considered to be used by the dealer for making 'further supply of such motor vehicles'. Accordingly, input tax credit in respect of demo vehicles is not blocked under section 17(5) of CGST Act. **(Amended w.e.f 10.09.2024)**

23. Issue: Whether the input tax credit on the ducts and manholes used in network of optical fiber cables (OFCs) for providing telecommunication services is barred in terms of section 17(5) of the CGST Act, read with Explanation to section 17 of the CGST Act, 2017?

Clarification: Ducts and manholes are basic components for the optical fiber cable (OFC) network used in providing telecommunication services. The OFC network is generally laid with the use of PVC ducts/sheaths in which OFCs are housed and service/connectivity manholes, which serve as nodes of the network, and are necessary for not only laying of optical fiber cable but also their upkeep and maintenance. Accordingly, it is clarified that availment of input tax credit is not restricted in respect of such ducts and manhole used in network of optical fiber cables (OFCs), under section 17(5) of the CGST Act, 2017. **(Amended w.e.f 26.06.2024)**

24. Registration certificate can be cancelled in case of violation of the provisions of third or fourth proviso to rule 23(1) i.e. in case of revocation of cancellation all returns must be submitted within 30 days from the date of revocation otherwise certificate can be cancelled again.

25. Clarification on charging of interest under section 50(3) in cases of wrong availment of IGST credit and reversal thereof

The issues which arose for consideration are as to:

- (i) whether in the cases of wrong availment of IGST credit by a registered person and reversal thereof, for the calculation of interest under rule 88B, whether the balance of ITC available in electronic credit ledger (ECL) under the head of IGST only needs to be considered or total ITC available in electronic credit ledger, under the heads of IGST, CGST and SGST taken together, has to be considered.

Since the amount of ITC available in ECL, under any of the heads of IGST, CGST or SGST, can be utilized for payment of liability of IGST, it is the total ITC available in ECL, under the heads of IGST, CGST and SGST taken together, that has to be considered for calculation of interest under rule 88B and for determining as to whether the balance in the ECL has fallen below the amount of wrongly availed ITC of IGST, and to what extent the balance in ECL has fallen below the said amount of wrongly availed credit.

Thus, in the cases where IGST credit has been wrongly availed and subsequently reversed on a certain date, there will not be any interest liability under section 50(3) if, during the time period starting from such availment and up to such reversal, the balance of ITC in the ECL, under the heads of IGST, CGST and SGST taken together, has never fallen below the amount of such wrongly availed ITC, even if available balance of IGST credit in ECL individually falls below the amount of such wrongly availed IGST credit.

However, when the balance of ITC, under the heads of IGST, CGST and SGST of ECL taken together, falls below such wrongly availed amount of IGST credit, then it will amount to the utilization of such wrongly availed IGST credit and the extent of utilization will be the extent to which the total balance in ECL under heads of IGST, CGST and SGST taken together falls below such amount of wrongly availed IGST credit, and will attract interest as per section 50(3) read with section 20 of the IGST Act, 2017 and of rule 88B(3).

- (ii) whether the credit of compensation cess available in ECL shall be taken into account while considering the balance of ECL for the purpose of calculation of interest under rule 88B(3) in respect of wrongly availed and utilized IGST, CGST or SGST credit.

Since ITC in respect of compensation cess can be utilised only towards payment of compensation cess. Thus, credit of compensation cess cannot be utilized for payment of any tax under CGST or SGST or IGST heads and/ or reversals of credit under the said heads. Accordingly, credit of compensation cess available in ECL cannot be taken into account while considering the balance of ECL for the purpose of calculation of interest under rule 88B(3) in respect of wrongly availed and utilized IGST, CGST or SGST credit.

26. Rule 88B where any amount has been credited in the Electronic Cash Ledger as per provisions of sub-section (1) of section 49 on or before the due date of filing the said return, but is debited from the said ledger for payment of tax while filing the said return after the due date, the said amount shall not be taken into consideration while calculating such interest if the said amount is lying in the said ledger from the due date till the date of its debit at the time of filing return. **(Amended w.e.f 10.07.2024)**
27. Late fee for filing of return beyond the prescribed time limit has been deleted from syllabus by ICAI.

RETURNS

How are the details of outward supply furnished in the current period amended? [Proviso to rule 59(1)]

In cases where a taxpayer, after having filed Form GSTR-1, realizes that some amendment (downward or upward) is required to be made in his tax liability in Form GSTR-1, an optional Form GSTR-1A is provided to him.

This allows him to add any particulars of the current tax period missed out in reporting in Form GSTR-1 of current tax period or amend any particulars already declared in Form GSTR-1 of current tax period (including those declared in IFF, for the first and second months of a quarter, if any, for quarterly taxpayers).

A registered person may, after furnishing the details of outward supplies of goods or service or both in Form GSTR-1 for a tax period but before filing of return in Form GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in Form GSTR-1A for the said tax period [Proviso to rule 59(1)].

Example: A supplier issued two invoices INV1 and INV2 in the month of January. Then, he furnished the details of the invoice INV1 on 8th Feb in Form GSTR-1. However, he misses one invoice INV2 and furnishes the details of the same in Form GSTR-1A on 15th Feb.

In this case, INV1 will go to Form GSTR-2B of the recipient for the month of January made available on 14th Feb. Further, INV2 will be made available in Form GSTR-2B of the recipient for the month of February made available on 14th March.

Example: A supplier issued two invoices INV 3 and INV 4 in the month of January. Then, he furnished the details of the invoice INV 3 on 15th Feb in Form GSTR-1.

However, he declared INV 4 in Form GSTR-1A on 16th Feb. In this case, both INV3 and INV4 will be made available in Form GSTR-2B of the recipient for the month of February made available on 14th March.

Key features of Form GSTR-1A are as follows:

- Form GSTR-1A is an optional facility.
- It can be filed only once for a return period.
- It allows to amend the records filed in the Form GSTR-1 of current tax period only.
- The corresponding effect of the changes made through Form GSTR-1A on the liability of the taxpayer shall be reflected in Form GSTR-3B for the same tax period.
- At the recipient's end, the ITC for the supplies declared or amended by the suppliers through Form GSTR-1A will be available to the recipient in Form GSTR-2B generated for the next tax period.
- It can be amended only electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.
- There is no due date for filing of GSTR-1A. For the taxpayers filing Form GSTR-1 on monthly basis:
- Form GSTR-1A will be available on the portal every month from the due date of filing of Form GSTR-1 or the actual date of filing of Form GSTR-1, whichever is later, and will be available till the actual filing of corresponding Form GSTR-3B of the same tax period.
- From the liability perspective, the net impact of particulars declared or amended through Form GSTR-1A, along with the particulars declared in Form GSTR-1, shall be auto-populated in Form GSTR-3B for the same tax period as that of Form GSTR-1.
- **For the QRMP taxpayers, who files FORM GSTR-1 on Quarterly basis:**
 - ❖ Form GSTR-1A shall be available quarterly after actual filing of Form GSTR-1 (Quarterly) or the due date of filing of Form GSTR -1 (Quarterly), whichever is later, and will be available till the actual filing of Form GSTR-3B of the same tax period.
 - ❖ The supplies reported in Form GSTR-1 of the current tax period (including those declared in IFF, for the first month, M1 and second month, M2 of a quarter, if any) can be amended through corresponding quarterly GSTR-1A.

- ❖ From the liability perspective, the net impact of the particulars declared in GSTR 1A (Quarterly), along with particulars furnished in Form GSTR-1 (Quarterly) (or through IFF of Month M1 and M2, if filed), shall be auto-populated in Form GSTR-3B (Quarterly) of the same tax period.
- ❖ There will be no separate amendment facility available for records furnished through IFF for the months M1 and M2, during the month M1 and M2.
- In case where change is required to be made in GSTIN of a recipient for a supply reported in Form GSTR-1 of a tax period, the same can be rectified through Form GSTR-1 for the subsequent tax period only.

How are the details of outward supply furnished in prior periods amended? [Section 37(3)]

(a) Scope of amendment/ correction entries

Tables 9, 10 and 11(II) of GSTR-1 provide for amendments in details of taxable outward supplies furnished in earlier periods (hereinafter referred to as “Amendment Table”). The details of original debit notes/ credit notes / refund vouchers issued by the taxpayer in the current tax period as also the revision in the debit notes/ credit notes / refund vouchers issued in the earlier tax periods are required to be shown in Table 9 of the GSTR-1.

Ordinarily, in Amendment Table, the supplier is required to give details of the original invoice (No and Date), the particulars of which have been wrongly entered in GSTR-1 of the earlier months and are now sought to be amended.

(b) Rectification of errors

If the supplier discovers any error or omission, he shall rectify the same in the tax period during which such error or omission is noticed, and pay the tax and interest, if any, in case there is short payment, in the return to be furnished for such tax period.

Example: A supplier discovers a mistake in details of the invoice furnished in GSTR-1 for the month of August, in October. He can rectify the said mistake in the GSTR-1 for the month of October.

(c) Time limit for rectification

In above example, suppose for some reason, supplier could not make correction at the time of filing of GSTR-1 for the month of October then he can make such amendments in the subsequent periods. However, the maximum time limit within which such amendments are permissible is earlier of the following dates:

- 30th day of November following the end of the financial year to which such details pertain or
- Date of filing of the relevant annual return

Example: An entity has furnished the annual return for the previous financial year on 15th August in the current financial year. An error is discovered in respect of a transaction pertaining to the month of November of the previous financial year. In this case, any error pertaining to the transaction in the month of November of the previous financial year cannot be rectified beyond 15th August in the current financial year.

It may be noted that, the expression ‘due date’ is missing in time limit prescribed for making amendments u/s 37(3) [GSTR-1]. Therefore, such date apparently means actual date of filing and not the due date.