

JAN 2025 | 3RD WEEK

TAXWEEKLY

The Weekly Magazine on recent updates and developments in Tax regime.



BY: CA AMEY SHARMA

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THE TAXWEEKLY MAGAZINE

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Implementation of mandatory mentioning of HSN codes in GSTR-1 & GSTR 1A

From return period February 2025 manual entry of HSN has been replaced by choosing correct HSN from given Drop down. Also, Table-12 has been bifurcated into two tabs namely B2B and B2C, to report these supplies separately.

After successful implementation of Phase-I & Phase-II now Phase-III regarding Table 12 of GSTR-1 & 1A is being implemented, from return period February 2025.

In this phase manual entry of HSN has been replaced by choosing correct HSN from given Drop down. Also, Table-12 has been bifurcated into two tabs namely B2B and B2C, to report these supplies separately.

Further, validation regarding values of the supplies and tax amounts involved in the same, have also been introduced for both the tabs of Table-12.

However in initial period these validations have been kept in warning mode only, which means failing the validation will not be a blocker for filling of GSTR-1& 1A.

Hard - Locking of auto-populated liability in 3B Defferred

1. Please refer to the advisory dated October 17, 2024 , regarding the restricting the editing of auto-populated liability in GSTR-3B from the January 2025 tax period.
2. However, various requests have been received from the trade seeking time for the same. Therefore, the decision of making non-editable of auto-populated liability in GSTR-3B is currently not being implemented from January tax period, on the GST Portal.
3. It may be noted that the above change will be introduced soon and trade will be informed accordingly. Taxpayers are encouraged to prepare for the said change.

GSTR 9C - Waiver of the late fees

Notification No. 08/2025 – CENTRAL TAX Dated 23rd January, 2025

Period for which late fees waived : financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23

Last date to avail benefit : on or before the 31st March, 2025

The Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

TRN for persons not required to take GST Registration but for making payment of taxes

Notification No. 07/2025 – CENTRAL TAX Dated 23rd January, 2025

The following rule shall be inserted:

16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”.

Composition taxpayer now excluded from paying RCM on renting of any property other than residential dwelling services

No. 07/2025- Central Tax (Rate) dated 16th January, 2025

Category of Supply of Services : Service by way of renting of any property other than residential dwelling.

Supplier of service : Any unregistered person

Recipient of Service : Any registered person; post amendment -“Any registered person other than a person who has opted to pay tax under composition levy”

GST Amendments for Hotel and Restaurant Services wef 1st April 2025

No. 05/2025- Central Tax (Rate) dated 16th January, 2025
with effect from the 1st day of April, 2025

> The concept of “Declared Tariff” has been omitted
Thus now gst will be levied on actual charges only.

> The Definition of “Specified premises” has been amended as follows:

For accommodation value exceeding Rs 7,500

a premises from where the supplier has provided in the preceding financial year, ‘hotel accommodation’ service having the value of supply of any unit of accommodation above Rs 7,500 per unit per day or equivalent

For Other existing units

a premises for which a registered person supplying ‘hotel accommodation’ service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

NOTIFICATION
No. 07/2025 – Central Tax

New Delhi, the 23rd January, 2025

G.S.R... (E). –In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2025.
(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

“16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.”
3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures “FORM GST REG-10”, the words, letters and figures “or in the intimation furnished by the composition taxpayer in FORM GST CMP-02” shall be inserted.
4. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words “common portal”, the words, figures and letters “as per rule 16A” shall be inserted.
5. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:—

“FORM GST REG-12

[See rule 16(1), 16A]

Reference Number -

Date:

To

(Name):

(Address):

Temporary Registration Number/Temporary Identification Number

**Order of Grant of Temporary Registration/Suo Moto Registration/ Temporary
Identification Number**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	Building No./Flat No.
		Floor No.
		Name of Premises/ Building
		Road/ Street
		Town/City/Locality/Village
		Block/ Taluka
		District
		State
	PIN Code	
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	

9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10.	Reasons for temporary registration	
11.	Effective date of registration/ temporary ID	
12.	Registration No. /Temporary ID	

13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account 1

Account Number																				
Type of Account											IFSC									
Bank Name																				
Branch Address	To be auto-populated (Edit mode)																			

Note – Add more bank accounts.

(Upload of Seizure Memo /Detention Memo/ Any other supporting documents)	
<< You are hereby directed to file application for proper registration within ninety days of the issue of this order>>	
	Signature
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.	

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted		
1.	Name and Legal Name, if applicable	
2.	Gender	Male/Female/Other
3.	Father's Name	
4.	Date of Birth	DD/MM/YYYY
5.	Address of the Person	Building No./ Flat No.
		Floor No.
		Name of Premises/ Building
		Road/ Street
		Town/City/Locality/Village
		Block/ Taluka
		District
		State
		PIN Code
6.	Permanent Account Number of the person, if available	
7.	Mobile No.	
8.	Email Address	
9.	Other ID, if any (Voter ID No./ Passport No./ Driving License No./ Aadhaar No./Other)	
10.	Effective date of temporary ID	
11.	Temporary ID	

12. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
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Details of Bank Account

Account Number																				
Type of Account									IFSC											
Bank Name																				
Branch Address	To be auto-populated (Edit mode)																			

Note – Add more bank accounts.

Signature	
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:
Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.”.	

[No. CBIC-20001/15/2024-GST]

(Raushan Kumar)
Under Secretary to Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, *vide* number G.S.R. 626(E), dated the 8th October, 2024.



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Respected all, I am a practicing chartered accountant currently partner with M. Sharma S. Agrawal & Co. Head Office, Nagpur.

I have major interests in field of Direct Tax, Indirect Taxes, Insolvency Laws etc. During my Articleship, I have presented papers on the same at the ICAI student conferences and also written various articles on GST at various platforms. I have also started a weekly tax magazine named TAXWEEKLY regarding weekly updates on taxation.

Kind Regards, CA AMEY SHARMA, Nagpur (9372223834)

Through this newsletter, I am not rendering any professional advice or service whatsoever and Every effort has been made to avoid errors or omissions

