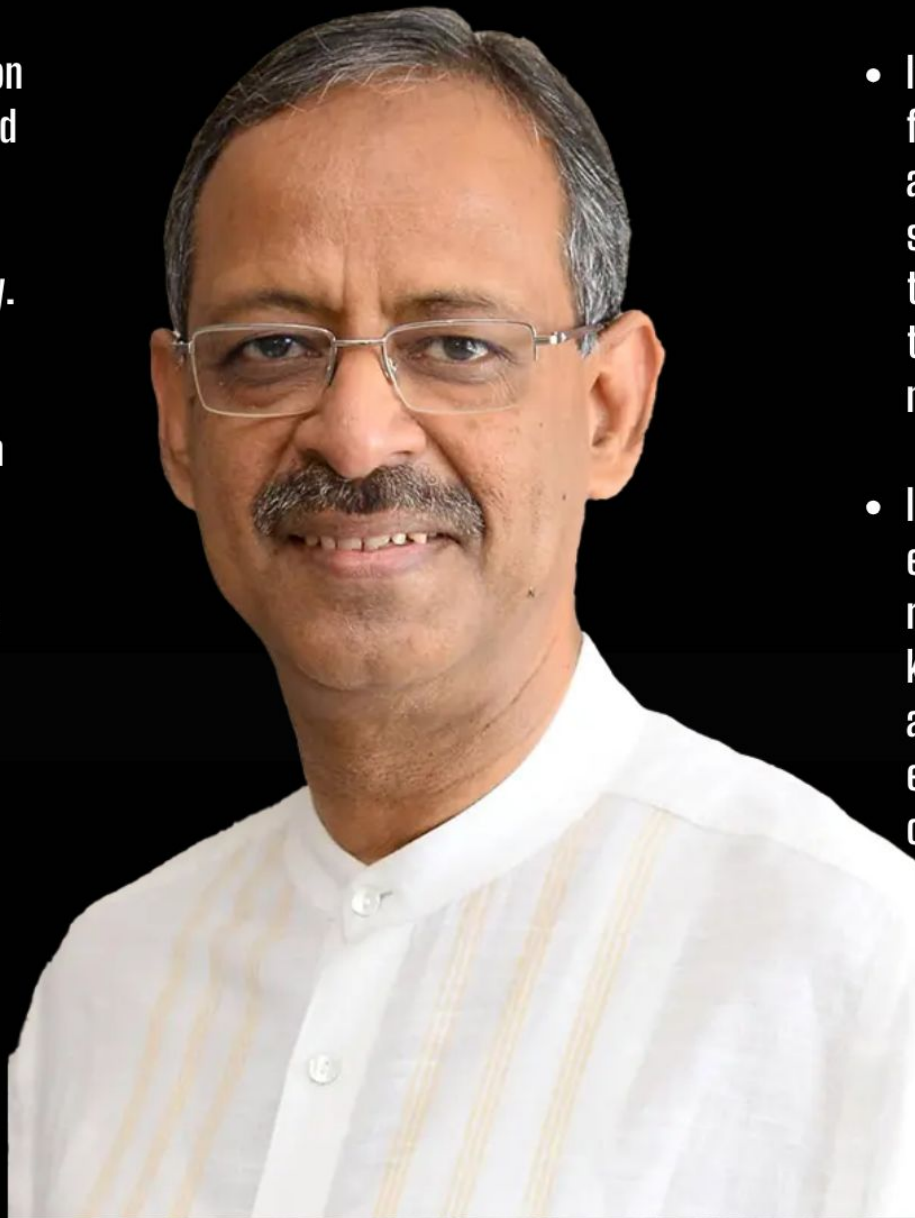




## NAVIGATING GOVERNANCE: AN EXCLUSIVE DIALOGUE WITH THE FORMER SECRETARY, GOI

- Initially, I focused on changing others and taking on tasks beyond my immediate capacity. But over time, I realized that real change begins with oneself.
- Technology has the potential to be a game changer.



- If someone is solely focused on creating an impact without self-improvement, they may struggle to achieve meaningful change.
- I'm thoroughly enjoying my post-retirement life. I've kept myself busy and am truly enjoying this phase of life

**Shri Anil Swarup**  
**Former IAS Officer**  
**Ex School & Coal Secretary - Government of India**



**Adv CM Agarwal**



**CA Arjit Agarwal**  
**Team AASquare Advisors**



**CA Arpit Agarwal**



**CS Akansha Agarwal**

# AASQUARE ADVISORS

[www.aasquareadvisors.in/](http://www.aasquareadvisors.in/)

NEWSLETTER FEBRUARY 2025



*“Hard work is just a word to scare people who do not love their work. The actual fact is when you love your work so much, you almost never find it hard”*

Strong team of experienced, competent, skilled and energetic professionals who believe in providing quality services to clients with honesty, building trust & confidence with them.

AASquare Advisors LLP is a professional services firm that specializes in providing Advisory, Accounting and Taxation & Regulatory Services. Our main and primary focus is to give legal opinions and advisory to clients on Taxation Laws.

The members of the firm provide a perfect blend of consistent high quality expertise derived from immense transactional experience and innovative thought in providing solutions in domains covering multidisciplinary fields working closely with Chartered Accountants, Company Secretaries, Lawyers and professionals from other discipline.

Please feel free to reach us at [info@aasquareadvisors.in](mailto:info@aasquareadvisors.in) / [arjitaragarwal@gmail.com](mailto:arjitaragarwal@gmail.com) for your valuable views/suggestions/ feedback for improvement of this Newsletter.

***We believe that***

***“If you want to go fast – Go Alone . If you want to go far – Go Together”***

**Disclaimer:-** The views expressed or implied in this Newsletter is being prepared to provide the basic knowledge of recent updates related to Circulars, Notifications, Press Release etc. Though the same is being prepared by the experts of the field and we have taken utmost care regarding authenticity of information, provisions and guidelines mentioned here but still we would like to clarify that the above manual does not have any legal validity and the only purpose is to enhance the knowledge & skill of our readers.

AASquare Advisors LLP may not necessarily subscribe to the views expressed by the author(s). The information cited in this Newsletter has been drawn primarily from the <http://www.incometaxindia.gov.in/> and other sources. Readers are requested to note Sl. Nos / Table nos etc., wherever mentioned refer to the appropriate part / table of the relevant Forms, Names etc., of any person or entity stated in this newsletter are only for a proper understanding of the discussion and not for anything else. Assumptions stated are to be understood in the context of the discussion and cannot be applied to a real time situation, mutatis mutandis. While every effort has been made in this Newsletter to avoid any kind of errors or omissions. It is likely that errors may have crept in. Any mistake, error or discrepancy noted by the reader should be brought to the notice of the Editorial Team of AASquare Advisors LLP if these are found helpful, suitable edits / corrections shall be effected in the next edition. It is notified that neither AASquare Advisors LLP nor the Editorial Committee, or publisher or sellers will be responsible for any damage or loss to anyone of any kind or in any manner whatsoever by the use of this book. It is suggested that if the context of this Newsletter creates any doubt in the mind of the reader, s/he should cross-check all the facts, laws and contents of the publication with original Government / GST Council publications or notifications & circulars.



# Contents



## Exclusive

- 05 Conversation with Shri Anil Swarup  
Former IAS Officer  
Former Secretary – Government of India

## Income Tax

- 08 Legal Updates in relation to Direct  
Taxes during January 2025  
by CA Arpit Agarwal

## Goods & Service Tax

- 13 Legal Updates January 2025  
by Editorial Team

## Photo Gallery

- 27 Office Garden pictures during  
January 2025



40<sup>th</sup> Edition : February, 2025  
Committee/Department : Editorial Board  
E-mail : [info@asquareadvisors.in](mailto:info@asquareadvisors.in)  
Website : [www.asquareadvisors.in](http://www.asquareadvisors.in)  
Address : AASquare Advisors LLP  
Behind Arya Samaj,  
Station Road, Moradabad  
Uttar Pradesh 244001

## AASquare Advisors LLP

### Designated Partners

C.M. Agarwal Advocate  
Ankur Agarwal Advocate

### Editorial Team

Honorary Chief Editor  
CA Arjit Agarwal  
Honorary Members  
CA Arpit Agarwal  
CS Akansha Agarwal

@All right reserved





## Dear Readers

As we welcome February, we bring you an issue filled with deep insights, inspiration, and critical analysis of key national developments. This edition features an exclusive interview with a distinguished Former IAS Officer and Ex-Secretary to the Government of India Shri Anil Swarup Ji. His decades - long journey in public service offers a compelling narrative of dedication, leadership, and governance. Through this candid conversation, we gain a firsthand perspective on the intricacies of policy implementation, administrative challenges, and the impact of decision-making at the highest levels. Their reflections remind us of the profound role civil servants play in shaping the nation's progress.

The Union Budget 2025, presented by Finance Minister Nirmala Sitharaman on February 1, 2025, emphasizes transformative reforms across taxation, power, urban development, financial sector, mining, and regulatory frameworks. A significant highlight is the restructuring of income tax slabs, resulting in zero tax liability for individuals earning up to ₹12.75 lakh annually, aiming to boost middle-class savings and consumption. The budget introduces the 'Prime Minister Dhan-Dhaanya Krishi Yojana,' targeting 100 districts with low agricultural productivity to benefit approximately 1.7 crore farmers. Additionally, a National Manufacturing Mission has been established to advance the 'Make in India' initiative across small, medium, and large industries. The fiscal deficit is projected to decrease from 4.8% in the current fiscal year to 4.4% in FY 2026, reflecting the government's commitment to fiscal consolidation.

At a time when governance, economic strategy, and visionary leadership are more important than ever, we hope this edition sparks meaningful discussions and offers valuable takeaways. We encourage you to engage with us, share your perspectives, and be a part of these crucial conversations.

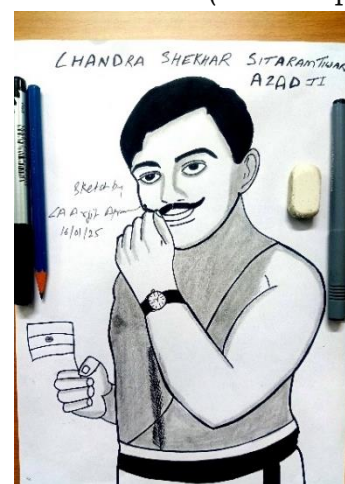
Apart from my editorial pursuits, I have a deep passion for sketching, which allows me to express my admiration for the heroes of our nation. I take great pride in creating and sharing sketches of legendary freedom fighters like Shaheed Bhagat Singh, Chandra Shekhar Azad, and Rajguru Ji. Through my art, I strive to honor their sacrifice and inspire others to remember their unwavering courage and patriotism.

Thank you for your continued support. Happy reading!

Moradabad  
12<sup>th</sup> February 2025

With regards,

CA Arjit Agarwal  
Honorary Chief Editor  
AASquare Advisors  
[info@aasquareadvisors.in](mailto:info@aasquareadvisors.in)  
[arjitagarwal@gmail.com](mailto:arjitagarwal@gmail.com)  
9555126559  
7599291238 (what's app)



## Former IAS Officer, Ex Secretary - Government of India



**Anil Swarup is Former IAS Officer & Ex Secretary to Government of India.**

During his career spanning 38 years, Anil Swarup attempted to 'make it happen'.

Born in Allahabad, Uttar Pradesh, he earned his Master's Degree in Political Science from Allahabad University in 1978 where he was also awarded the Chancellor's Gold Medal for being the Best All-Round Student. Before joining the Indian Administrative Service (IAS) in 1981, he served the Indian Police Service for a year. He won the Director's Gold Medal for the best Officer Trainee at the Lal Bahadur Shastri National Academy of Administration amongst the officers of Jus batch.

As a civil servant, he held various assignments within both the State (Uttar Pradesh) and Central Government. During the final years of his career, he served as Secretary to Government of India in the Ministry of Coal where he handled the aftermath of the coal scam. Thereafter, he served as Secretary, School Education and Literacy, where he attempted to foster public-private partnerships to improve quality of school education.

As a strategic thinker and an innovative leader, he won several awards, nominations, the prominent ones being: Nominated as

one of the Policy Change Agent by The Economic Times during the years 2010, 2012, 2015 and 2016. He was selected as one of the 35 Action Heroes in India Today's 35th Annual Edition.

He is the Founder Chairman of Nexus of Good; an initiative towards recognizing positive action and providing inspiration to the society at large to replicate them. He is also the author of the bestseller 'Not Just a Civil Servant', 'Ethical Dilemmas of a Civil Servant', 'No More a Civil Servant' and 'Encounters with Politicians'.

He is an inspiration to those who aspire to pursue a career in Civil Services.



1. **CA Arjit Agarwal** - On behalf of AASquare Advisors LLP, we sincerely appreciate your valuable time in sharing your thoughts with us

**Anil Swarup** - Thank you, AASquare Advisors LLP, for the opportunity to share my thoughts.

2. **CA Arjit Agarwal** - What motivated you to join the civil services, and how has your vision evolved over the years?

**Anil Swarup** - I joined the IAS because my father wanted me to become an IAS officer. When I was young, I came across a piece of paper where he had mapped out this path for me. I made his dream into my own. Fortunately, I was able to achieve that goal and become part of the IAS.



Over time, my vision evolved. At the beginning of my career, I had a limited understanding of administration. However, as I gained experience and continued learning, my approach transformed significantly. Initially, I focused on changing others and taking on tasks beyond my immediate capacity. But over time, I realized that real change begins with oneself. I shifted my focus to what was within my control, building confidence and expertise before engaging in larger, more complex initiatives.

**CA Arjit Agarwal** - It's a great response, and I really appreciate the way you put it - initially thinking that you needed to change others, but later realizing that true change begins with yourself. That's the best perspective.

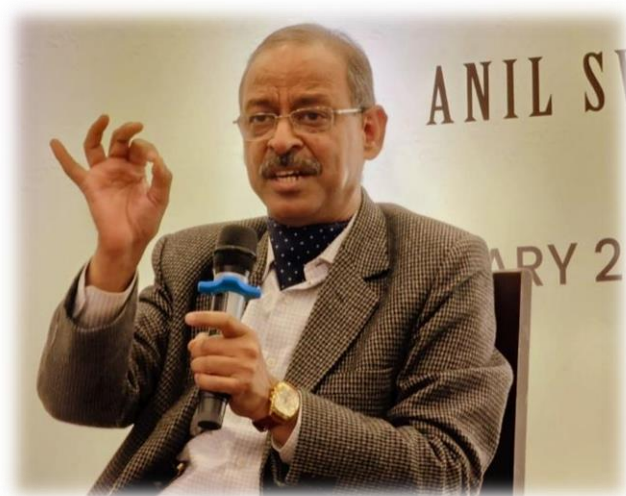
3. **CA Arjit Agarwal** - You Ranked 14 in your Civil Services Examinations and has a privilege of Opting Home State due this. What's your thoughts on this?

**Anil Swarup** - I aspired to serve in my home state, and by God's grace, I secured a good rank and was able to get my home cadre.

4. **CA Arjit Agarwal** - What are your thoughts on the role of technology in modernizing governance?

**Anil Swarup** - Technology has the potential to be a game changer. Throughout my career, I actively leveraged technology and found that nothing improves governance more effectively. Many challenges faced by the common man, as well as existing bureaucratic processes, could be streamlined and simplified through its use.

I integrated technology into almost every role I held. After about eight or nine years, starting as a District Magistrate and later as Coal Secretary, I implemented technology-driven reforms. For instance, I eliminated the use of files and papers in the office and introduced a transparent auction system for coal blocks. These initiatives reinforced my belief that technology can be truly transformational in governance. To me, it remains a powerful tool for driving efficiency and transparency.



5. **CA Arjit Agarwal** - What precautions do you think a person should take when implementing technology? While it offers significant benefits, it can also have certain drawbacks in some aspects.

**Anil Swarup** - In governance, I don't see any harm in using technology. While it may have drawbacks in other areas, when it comes to governance, technology is always beneficial and enhances efficiency.

6. **CA Arjit Agarwal** - Have you ever faced resistance while implementing a policy, and how did you overcome it?

**Anil Swarup** - There's often a natural resistance to change within bureaucracy. This is where your skills as a strong communicator play a crucial role—your ability to persuade and convince those around you about the benefits of the change can make a significant difference.

7. **CA Arjit Agarwal** - What advice would you give to current bureaucrats about maintaining integrity under pressure ?

**Anil Swarup** - Integrity is a personal matter. In the first 10 to 15 years of my career, I did face pressure, but after that, I don't recall a single instance where someone approached me for anything unethical.



It's simple—when you establish yourself as a person of integrity, people recognize that you won't engage in wrongdoing, and they stop expecting it from you. In the early years, there were moments when bureaucrats pressured me, but as I remained firm on my principles, that pressure disappeared. I was always clear that I would not act against the law or rules, and over time, people understood that.

In fact, society is quite perceptive—they recognize your values and won't put you in positions where unethical work is expected. That's a fair and natural process.

8. **CA Arjit Agarwal** - How has life after retirement been, and what new roles or opportunities have you embraced?

**Anil Swarup** – No, I'm thoroughly enjoying my post-retirement life. In fact, at times, I feel even busier than when I was serving as Secretary to the Government of India. I travel across the country delivering talks, spend a lot of time on meaningful work, write books and articles, and stay actively engaged. I've kept myself busy and am truly enjoying this phase of life.

**CA Arjit Agarwal** - I noticed that as well, which is why I follow you for interviews. That's absolutely fine.

9. **CA Arjit Agarwal** - What advice would you give to aspiring civil servants who wish to make a meaningful impact?

**Anil Swarup** – They shouldn't be overly concerned with making an immediate impact. Instead, they should focus on their own growth and development, evolving into individuals who command respect and influence. That should be the priority.

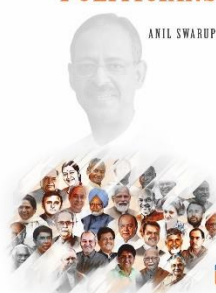
Impact follows naturally when you work on improving yourself. If someone is solely focused on creating an impact without self-improvement, they may struggle to achieve meaningful change. The first step is always personal growth - once you strengthen yourself, you'll be better equipped to bring about broader improvements. While progress won't necessarily happen on its own, self-improvement is a crucial prerequisite for making a lasting impact.



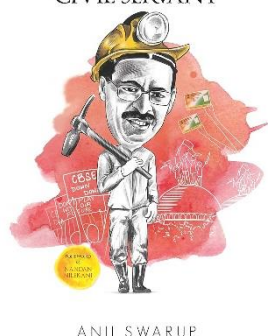
10. **CA Arjit Agarwal** - We sincerely appreciate your thoughtful and insightful responses. This discussion has been incredibly enriching, and it has been a true honor to engage in conversation with you.

**Anil Swarup** – Thank you.

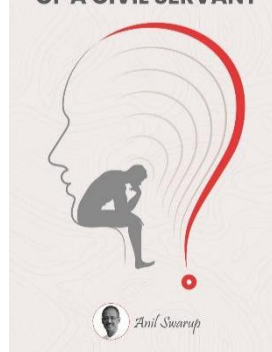
## ENCOUNTERS WITH POLITICIANS



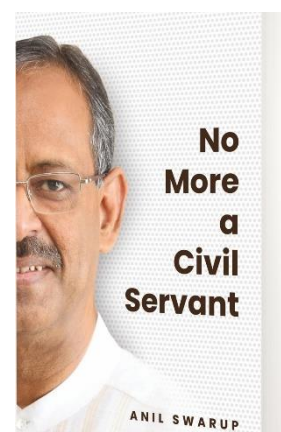
## NOT JUST A CIVIL SERVANT



## ETHICAL DILEMMAS OF A CIVIL SERVANT



## No More a Civil Servant





The Author is **CA Arpit Agarwal**  
He can be reached at  
[info@asquareadvisors.in](mailto:info@asquareadvisors.in)

This is Gist of all important updates during **January 2025** relating to circulars, notifications, miscellaneous communications & press releases from Income Tax Department and advisory communications to the best of our knowledge and sources\* in brief. However, readers are advised to read the relevant in details for better understanding.



### 1. Income Tax Act 1961 – Notifications :-

Notification No.	Dated	Heading	In Brief	Link to Read Full
F. No. 1/2025/F.No. 275/25/2023-IT(B)	02 <sup>nd</sup> January 2025	Section 197A of the Income-tax Act, 1961	In exercise of the powers conferred by sub-section (1F) of section 197A of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the said Act), the Central Government hereby notifies that no deduction of income-tax under Chapter XVII of the said Act shall be made on the payments received by the National Credit Guarantee Trustee Company Limited, being a company established and wholly financed by the Central Government for the purposes of operating credit guarantee funds established and wholly financed by the Central Government as referred to in sub-clause (i) of clause (46B) of section 10 of the said Act	<a href="#">Click here to Read</a>
F. No. 2/2025/F.No. 275/110/2024-IT(B)	02 <sup>nd</sup> January 2025	Section 197A of the Income-tax Act, 1961	In exercise of the powers conferred by sub-section (1F) of section 197A of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the said Act), the Central Government hereby notifies that no deduction of income-tax under Chapter XVII of the said Act shall be made on the payments received by a credit guarantee fund established and wholly financed by the Central Government and managed by the National Credit Guarantee Trustee Company Limited as referred to in sub-clause (ii) of clause (46B) of section 10 of the said Act.	<a href="#">Click here to Read</a>
No. 3/2025/F. No. 275/109/2024-IT(B)	02 <sup>nd</sup> January 2025	Section 197A of the Income-tax Act, 1961	In exercise of the powers conferred by sub-section (1F) of section 197A of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the	<a href="#">Click here to Read</a>



			said Act), the Central Government hereby specifies that no deduction of tax shall be made under the provisions of section 194Q of the said Act by a person, being a buyer, in respect of purchase of goods from a Unit of International Financial Services Centre, being a seller, subject to the certain conditions	
Notification No. 4 /2025 F. No. 196/1/2023- ITA-I	3 <sup>rd</sup> January 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'The Commissioners for the Rabindra Setu, Kolkata' (PAN AABTT2734P), a body established under the Howrah Bridge (Amendment) Act, 1965 (West Bengal Act XII of 1965), in respect of the following specified income arising to that body, namely: (a) Proceeds from Taxes of Municipalities / Municipal Corporation and Railways; (b) Miscellaneous income like Rental and Maintenance charge, income for laying optical fibre cable, way leave rent, Damage cost recoverable; and (c) Interest earned on bank deposits.	<a href="#">Click here to Read</a>
Notification No. 5 /2025 F. No. 300196/37/2 019-ITA-I	3 <sup>rd</sup> January 2025	Section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Karnataka State Horticulture Development Agency' (PAN: AAAL0284C), a Society constituted by the Government of Karnataka, in respect of the following specified income arising to that Society, namely:- (a) Grants-in-aid received from Central Government and State Government of Karnataka; (b) Revenue from horticulture activities undertaken as per the aims and objectives of Karnataka State Horticulture Development Agency as mentioned in its Memorandum of Association issued vide Karnataka Government Order No: AHD 88 HPP 2008, dated 14.11.2008; and (c) Interest on bank deposits.	<a href="#">Click here to Read</a>
No. 6/2025/F. No. 275/108/202 4-IT(B)	6 <sup>th</sup> January 2025	Section 206C of the Income-tax Act, 1961	In exercise of the powers conferred by clause (a) of the Explanation to sub-section (1H) of section 206C of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the said Act), the Central Government	<a href="#">Click here to Read</a>



			hereby specifies that a Unit of International Financial Services Centre shall not be considered as buyer for the purposes of the said sub-section in respect of purchase of goods from a seller, subject to the certain conditions	
Notification No. 07/2025/F. No. 203/20/2024 /ITA-II	14 <sup>th</sup> January 2025	Section 35 of the Income tax Act, 1961	In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income tax Act, 1961 (43 of 1961) read with Rules 5C and 5D of the Income-tax Rules, 1962, the Central Government hereby approves Central Power Research Institute (CPRI) (PAN: AAAAC0268P), Bengaluru under the category of 'Research Association' for 'Scientific Research' for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5D of the Income-tax Rules, 1962	<a href="#">Click here to Read</a>
No. 8/2025/F. No. 370153/01/2025-TPL	20 <sup>th</sup> January 2025	Direct Tax Vivad Se Vishwas Scheme, 2024	NOW THEREFORE, in exercise of the powers conferred by sub-section (1) of section 98 of the Finance (No.2) Act, 2024, the Central Government hereby makes the following Order to remove the difficulty, namely: — (i) in the case of such a person, aforesaid appeal shall be considered as pending as on the 22nd day of July, 2024 for the purposes of the said Scheme; (ii) such a person shall be considered as an appellant for the purposes of the said Scheme; (iii) in such a case, disputed tax shall be calculated on the basis of such appeal; and (iv) the provisions of the said Scheme and the rules framed thereunder shall apply accordingly in such a case.	<a href="#">Click here to Read</a>
Notification No. 9 /2025/F.No.370142/18/2024-TPL	21 <sup>st</sup> January 2025	Income-tax (First Amendment) Rules, 2025.	In the Income-tax Rules, 1962, after rule 6GA, the following shall be inserted, namely:– “CCCB.__ Special provisions for computing profits and gains of business of operation of cruise ships in case of non-residents. 6GB. Conditions for non-resident, engaged in the business of operation of cruise ships for section 44BBC.– For the purposes of section 44BBC, an assessee, being a non-resident, engaged in the business of operation of cruise ships shall, __ (i) operate a passenger ship having a carrying capacity of more than two hundred passengers or length of seventy-five meters or more, for	<a href="#">Click here to Read</a>

			leisure and recreational purposes and having appropriate dining and cabin facilities for passengers; (ii) operate such ship on scheduled voyage or shore excursion touching at least two sea ports of India or same sea ports of India twice; (iii) operate such ship primarily for carrying passengers and not for carrying cargo; and (iv) operate such ship as per the procedure and guidelines if any, issued by the Ministry of Tourism or Ministry of Shipping.”.	
Notification No. 10/2025/F. No.370142/26/2024-TPL	27 <sup>th</sup> January 2025	Income-tax (Second Amendment) Rules, 2025	In exercise of the powers conferred by section 295 read with sub-item (b) of item (I) of sub clause (i) of clause (c) of the Explanation to clause (4D), sub-item (iv) of item (II) of sub-clause (A) of clause (b) of the Explanation to clause (23FB) of section 10 and clause (iv) of sub-section (5) of section 94B of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the certain rules further to amend the Income tax Rules, 1962	<a href="#">Click here to Read</a>
Notification No. 11/2025 F. No. 203/24/2024 /ITA-II	27 <sup>th</sup> January 2025	Section 35 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 (43 of 1961) read with Rules 5C and 5E of the Income-tax Rules, 1962, the Central Government hereby approves ‘Shri Chaitanya Health and Care Trust’ (PAN:AABTS6166N) for its unit ‘Bhaktivedanta Hospital & Research Institute’, Thane, Maharashtra, for ‘Scientific Research’ under the category of ‘University, college or other institution’ for the purposes of clause (ii) of sub-section (1) of section 35 of the Income-tax Act, 1961 read with rules 5C and 5E of the Income-tax Rules, 1962.	<a href="#">Click here to Read</a>
Notification No. 12/2025/F. No. 225/235/2024/ITA-II	30 <sup>th</sup> January 2025	Section 138 of the Income-tax Act, 1961	In pursuance of sub-clause (ii) of clause (a) of sub-section (1) of section 138 of the Income-tax Act, 1961, the Central Government hereby specifies ‘Joint Secretary to Government of India, Department of Food and Public Distribution (DFPD), Ministry of Consumer Affairs, Food & Public Distribution’ for the purposes of the said clause in connection with sharing of information regarding Income-tax payers’ for identifying eligible beneficiaries under the Pradhan Mantri Garib Kalyan Anna Yojana	<a href="#">Click here to Read</a>



Dated	Heading	In Brief	Link to Read Full
21 <sup>st</sup> January 2025	Guidance for application of the Principal Purpose Test (PPT) under India's Double Taxation Avoidance Agreements-reg.	The Multilateral Convention to Implement Tax Treaty Related Provisions to Prevent Base Erosion and Profit Shifting ("MLI") entered into force for India on 1 <sup>st</sup> October 2019. The MLI modifies some of India's Double Taxation Avoidance Agreements (DTAAs). A key provision of the MLI is the Principal Purpose Test (PPT), which seeks to curb revenue leakage by preventing treaty abuse. While the PPT is included in most of India's DTAAs through the MLI, it is part of some other DTAAs through bilateral processes.	<a href="#">Click here to Read</a>

### 3. CBDT Press Releases :-

Dated	Heading	In Brief	Link to Read Full
21 <sup>st</sup> January 2025	CBDT notifies amendments in Income-tax Rules, 1962 to prescribe conditions for applicability of presumptive taxation regime for non-resident cruise ship operators	As a measure to promote investment and employment, Finance (No. 2) Act, 2024 inter alia provided a presumptive taxation regime for non-residents, engaged in the business of operation of cruise ships. Further, exemption has been provided for any income of a foreign company from lease rentals of cruise ships, received from a related company which operates such ship or ships in India. Applicability of this presumptive taxation regime is subject to the conditions, as prescribed.	<a href="#">Click here to Read</a>

### 4. CBDT Relevant Miscellaneous Communications: -

Dated	Heading	In Brief	Link to Read Full
31 <sup>st</sup> January 2025	Order under section 138(1)(a) of the Income-tax Act, 1961	Central Board of Direct Taxes, in exercise of powers conferred under clause (a) of sub-section (1) of section 138 of Income-tax Act, 1961 ('the Act'), hereby directs that Director General of Income-tax (Systems), New Delhi shall be the specified authority for furnishing information to Joint Secretary to Government of India, Department of Food and Public Distribution (DFPD), Ministry of Consumer Affairs, Food & Public Distribution as notified by Notification No. 12/2025 (S.O.: 524(E) ) dated 30.01.2025 for the purposes of the said clause in connection with sharing of information regarding Income-tax payers' for identifying eligible beneficiaries under the Pradhan Mantri Garib Kalyan Anna Yojana (PMGKA Y).	<a href="#">Click here to Read</a>

Sources \* <http://www.incometaxindia.gov.in> as on date 12<sup>th</sup> February 25

## 1. In Brief :-

This is Gist of all important updates during **January 2024** relating to circulars, notifications, from GST Department to the best of our knowledge and sources\* in brief. However, readers are advised to read the relevant in details for better understanding.



## 2. Notifications (Central Tax) :-

Notification No.	Dated	Heading	Brief
01/2025-Central Tax	10 <sup>th</sup> January 2025	Seeks to extend the due date for furnishing FORM GSTR-1 for the month of December, 2024 and the quarter of October to December, 2024, as the case may be	<p>Further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 83/2020 – Central Tax, dated the 10th November, 2020</p> <p>“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025”</p>
02/2025-Central Tax	10 <sup>th</sup> January 2025	Seeks to extend the due date for furnishing FORM GSTR-3B for the month of December, 2024 and the quarter of October to December, 2024, as the case may be	<p>Extends the time limit for furnishing the return in FORM GSTR-3B electronically, through the common portal, by the registered persons, as specified under</p> <ul style="list-style-type: none"> <li>(i) sub-section (1) of section 39, for the month of December 2024, till twenty-second day of January, 2025</li> <li>(ii) Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep. - Twenty-fourth day of January, 2025</li> <li>(iii) Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar,</li> </ul>

			Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi. - Twenty-sixth day of January, 2025
03/2025-Central Tax	10 <sup>th</sup> January 2025	Seeks to extend the due date for furnishing FORM GSTR-5 for the month of December, 2024	In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a non-resident taxable person, in FORM GSTR-5, under sub-section (5) of section 39 of the said Act read with rule 63 of the Central Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 15th day of January, 2025
04/2025-Central Tax	10 <sup>th</sup> January 2025	Seeks to extend the due date for furnishing FORM GSTR-6 for the month of December, 2024	In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act read with rule 65 of the Central Goods and Services Tax Rules, 2017, for the month of December, 2024 till the 15th day of January, 2025.
05/2025-Central Tax	10 <sup>th</sup> January 2025	Seeks to extend the due date for furnishing FORM GSTR-7 for the month of December, 2024	In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a registered person, required to deduct tax at source under the provisions of section 51 of the said Act, in FORM GSTR-7 under sub-section (3) of section 39 of the said Act read with rule 66 of the Central Goods and Services Tax Rules, 2017, for the month of December, 2024, till the 12th day of January, 2025
06/2025-Central Tax	10 <sup>th</sup> January 2025	Seeks to extend the due date for furnishing FORM GSTR-8 for the month of December, 2024	In exercise of the powers conferred by first proviso to sub-section (4) of section 52 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the statement, containing the details of outward supplies of goods or services or both, effected through an e-commerce operator, in FORM GSTR-8, under sub-section (4) of section 52 of the said Act read with rule 67 of the Central Goods and Services Tax Rules, 2017 for the



			month of December, 2024 till the 12th day of January, 2025
07/2025- Central Tax	23 <sup>rd</sup> January 2025	Central Tax Notification to amend CGST Rules, Central Goods and Services Tax (Amendment) Rules, 2025	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
08/2025- Central Tax	23 <sup>rd</sup> January 2025	Central Tax Notification for waiver of the late fee	In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of 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.

### 3. Notifications (Central Tax - Rate) :-

Notification No.	Dated	Heading	Brief
01/2025- Central Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no.	In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5)

		01/2017- Central Tax (Rate)	of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017.
02/2025- Central Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 02/2017- Central Tax (Rate)	<p>In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017</p> <p>In the said notification, (a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:</p> <p>“105A. 30 Gene Therapy”;</p> <p>(b) in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely:</p> <p>“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”</p>
03/2025- Central Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 39/2017- Central Tax (Rate)	In the Table, against S. No. 1, in column 3, after the end of words and symbols “(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government”, the words and symbols, “(c) food inputs for (a) above.” shall be inserted.
04/2025- Central Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 08/2018-	In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Act, 2017 (12 of 2017),



		Central Tax (Rate)	<p>the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2018-Central Tax (Rate), dated the 25th January, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub section (i) vide number G.S.R. 82(E), dated the 25th January, 2018, namely :</p> <p>In the said notification, in the TABLE, against S. No. 4, in column (4), for the entry "6%", the entry "9%" shall be substituted.</p>
05/2025-Central Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 11/2017 - Central Tax (Rate) dated 28th June, 2017 to implement the recommendations of the 55th GST Council.	In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification number 11/2017 Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017
06/2025-Central Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 12/2017-Central Tax (Rate) dated 28th June, 2017 to implement the recommendations of the 55th GST Council.	In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification number 12/2017-Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 691(E), dated the 28th June, 2017
07/2025-Central Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 13/2017-Central Tax (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council..	In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in the notification number 13/2017-Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India,



			Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017
08/2025-Central Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 17/2017- Central Tax (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council.	In exercise of the powers conferred by sub-section (5) of section 9 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 further amendments in the notification number 17/2017- Central Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696(E) dated the 28th June, 2017

#### 4. Notifications (Integrated Tax - Rate) :-

Notification No.	Dated	Heading	Brief
01/2025-Integrated Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 01/2017- Integrated Tax (Rate)	In exercise of the powers conferred by sub-section (1) of section 5 and Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017.
02/2025-Integrated Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 02/2017- Integrated Tax (Rate)	<p>-In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667(E), dated the 28th June, 2017, namely</p> <p>In the said notification, (a) in the Schedule, after S. No. 105 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: "105A. 30 Gene Therapy";</p> <p>(b) in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely:</p>

			“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”
03/2025-Integrated Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 40/2017- Integrated Tax (Rate)	<p>In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.40/2017-Integrated Tax (Rate), dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1311(E), dated the 18th October, 2017, namely:</p> <p>In the said notification, in the Table, against S. No. 1, in column 3, after the end of words and symbols “(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government”, the words and symbols, “(c) food inputs for (a) above.” shall be inserted.</p>
04/2025-Integrated Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 09/2018- Integrated Tax (Rate)	<p>In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendation of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 9/2018 Integrated Tax (Rate), dated the 25th January, 2018, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 86(E), dated the 25th January, 2018, namely :</p> <p>In the said notification, in the TABLE, against S. No. 4, in column (4), for the entry “12%”, the entry “18%” shall be substituted.</p>
Corrigendum	31 <sup>st</sup> January 2025	Seeks to replace the bullet ‘(ii)’ with ‘(i)’; To replace “(See para 4(xxxvi))” with “(See para 5(xxxvi))” in the	In the notification number 05/2025 - Integrated Tax (Rate), dated the 16th January, 2025, of the Government of India in the Ministry of Finance (Department of Revenue), published in the Gazette of India,

		Annexures VII, VIII and IX	Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 39(E), dated the 16th January, 2025, - (i) page 9, line 2, for “(ii)”, read “(i)”; (ii) page 9, line 18, for “(See para 4(xxxvi))”, read “(See para 5(xxxvi))”; (iii) page 9, line 41, for “(See para 4(xxxvi))”, read “(See para 5(xxxvi))”; (iv) page 10, line 13, for “(See para 4(xxxvi))”, read “(See para 5(xxxvi))”.
05/2025-Integrated Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 8/2017- Integrated Tax (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council.	In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification number 8/2017- Integrated Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017
Corrigendum	31 <sup>st</sup> January 2025	Seeks to replace the entry in the column 3 of the table with the entry as stated in the notification of 06/2025 - Central Tax (Rate) [Hindi]	“मोटर यान अधधननयम, 1988 (1988 का 59) की धारा 164ख के अंतगथत गदठत मोटर िाहन िर्तना ननधध द्ारा मोटर िाहनों के ततीय पक्ष बीमा के शलए एकत्रत प्रीशमयम में से बीमाकताथओं द्ारा ककए गए अंशान के विरुद्ध प्रान की जाने िाली बीमा सेिाएं।” के स र्ान पर “मोटर यान अधधननयम, 1988 (1988 का 59) की धारा 164ख के अंतगथत गदठत मोटर यान िर्तना ननधध द्ारा प्रान की जाने िाली िो बीमा सेिाएं जो बीमाकताथओं द्ारा मोटर िाहनों के ततीय पक्ष बीमा के शलए एकत्रत प्रीशमयम में से योगिन के विरुद्ध प्रान की गयी हैं” पढ़ें।
06/2025-Integrated Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 9/2017-Integrated Tax (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council.	In exercise of the powers conferred by sub-sections (3) and (4) of section 5, sub-section (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification number 9/2017-Integrated Tax (Rate), of the Government of India, Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017





07/2025-Integrated Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 10/2017-Integrated Tax (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council..	In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification number 10/2017-Integrated Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 685(E), dated the 28th June, 2017, namely:- In the said notification, in the Table, against serial number 5, in column (3), after the words "Any person", the words "other than a body corporate" shall be inserted.
Corrigendum	31 <sup>st</sup> January 2025	Seeks to replace "पैराग्राफ 4" with "पैराग्राफ 5"	भारत सरकार, वित्त मंत्रालय (राजस्ि विभाग) की अधिसूचना संख्या 08/2025- एकीकृत कर (ि), दिनांककत 16 जनिरी, 2025, जजसे भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में सा.का.नन. संख्या 48 (अ), दिनांक 16 जनिरी, 2025, द्ारा प्रकाशशत ककया गया र्ा, के पष्ठ संख्या 26 पर, पंजतत 30 में, "पैराग्राफ 4" के स्ान पर "पैराग्राफ 5" पढ़ें।
08/2025-Integrated Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 14/2017-Integrated Tax (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council.	In exercise of the powers conferred by sub-section (5) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 14/2017-Integrated Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (i), vide number G.S.R. 689(E) dated the 28th June, 2017, namely:- 1. In the said notification, in the Explanation, for item (c), the following shall be substituted, namely,- " "specified premises" has the same meaning as assigned to it in clause (xxxvi) of paragraph 5 of notification No. 08/2017-Integrated Tax (Rate) dated 28.06.2017." 2. This notification shall come into force with effect from 1st day of April, 2025.

## 5. Notifications (Union Territory Tax - Rate) :-

Notification No.	Dated	Heading	Brief
01/2025-Union Territory Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 01/2017- Union Territory Tax (Rate)	In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations

			of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 1/2017-Union Territory Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710(E), dated the 28th June, 2017
02/2025- Union Territory Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 02/2017- Union Territory Tax (Rate)	In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 2/2017-Union Territory Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.711(E), dated the 28th June, 2017
03/2025- Union Territory Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 39/2017- Union Territory Tax (Rate)	<p>In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.39/2017-Union territory Tax (Rate), dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1312(E), dated the 18th October, 2017, namely:</p> <p>In the said notification, in the Table, against S. No. 1, in column 3, after the end of words and symbols “(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government”, the words and symbols, “(c) food inputs for (a) above.” shall be inserted.</p>
04/2025- Union Territory Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification no. 08/2018- Union Territory Tax (Rate)	In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendation of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 8/2018-Union Territory Tax (Rate), dated the 25th January, 2018, published in the

			<p>Gazette of India, Extraordinary, Part II, section 3, sub-section (i), vide number G.S.R. 90(E), dated the 25th January, 2018, namely :</p> <p>In the said notification, in the TABLE, against S. No. 4, in column (4), for the entry “6%”, the entry “9%” shall be substituted</p>
05/2025-Union Territory Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 11/2017- Union Territory Tax (Rate) dated 28th June, 2017 to implement the recommendations of the 55th GST Council.	<p>In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 7, sub-section (1) of section 8, clause (iv), clause (v) and clause (xxvii) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification number 11/2017- Union Territory Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 702(E), dated the 28th June, 2017</p>
Corrigendum	31 <sup>st</sup> January 2025	Seeks to replace the entry in the column 3 of the table with the entry as stated in the notification of 06/2025 - Central Tax (Rate) [Hindi]	<p>“मोटर यान अधधननयम, 1988 (1988 का 59) की धारा 164ख के अंतर्गत गदठत मोटर िाहन िघटना ननधध द्ारा मोटर िाहनों के ततीय पक्ष बीमा के शलए एकत्रत प्रीशमयम में से बीमाकताथओं द्ारा ककए गए अंशान के विरुद्ध प्रान की जाने िाली बीमा सेिाएं।” के स र्ान पर “मोटर यान अधधननयम, 1988 (1988 का 59) की धारा 164ख के अंतर्गत गदठत मोटर यान िघटना ननधध द्ारा प्रान की जाने िाली िो बीमा सेिाएं जो बीमाकताथओं द्ारा मोटर िाहनों के ततीय पक्ष बीमा के शलए एकत्रत प्रीशमयम में से योगिन के विरुद्ध प्रान की गयी हैं” पढ़ें।</p>
06/2025-Union Territory Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification 12/2017- Union Territory Tax (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council..	<p>In exercise of the powers conferred by sub-sections (3) and (4) of section 7, sub-section (1) of section 8 and clause (iv) and clause (xxvii) of section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification number 12/2017- Union Territory Tax (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number</p>


			G.S.R. 703 (E), dated the 28th June, 2017
07/2025-Union Territory Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 13/2017 - Union Territory (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council..	In exercise of the powers conferred by sub-section (3) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 13/2017 - Union Territory (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 704(E), dated the 28th June, 2017
08/2025-Union Territory Tax (Rate)	16 <sup>th</sup> January 2025	Seeks to amend Notification No 17/2017-Union Territory (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council..	In exercise of the powers conferred by sub-section (5) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification number 17/2017-Union Territory (Rate), of the Government of India, in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 708(E) dated the 28th June, 2017

## 6. Notifications (Compensation Cess (Rate)) :-

Notification No.	Dated	Heading	Brief
01/2025-Compensation Cess (Rate)	16 <sup>th</sup> January 2025	Seeks to prescribe Compensation cess rate of 0.1% on supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-section (1) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) and sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (2) of section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra state and inter-state supply of taxable goods (hereafter in this notification referred to as "the said goods") by a registered supplier to a registered recipient for export, from so much of the compensation cess leviable thereon under section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), as is in excess of the amount calculated at the rate of 0.1 per cent., subject to fulfilment of the certain conditions



Notification No.	Dated	Heading	Brief
244/01/2025-GST	28 <sup>th</sup> January 2025	Regularizing payment of GST on co-insurance premium apportioned by the lead insurer to the co-insurer and on ceding /re-insurance commission deducted from the reinsurance premium paid by the insurer to the reinsurer.	<p>On the recommendations of the 53rd meeting of the GST Council held in New Delhi on 22nd June, 2024, the following activities or transactions were included in Schedule III of the CGST Act, 2017 as activities or transactions which shall be treated neither as a supply of goods nor as a supply of services:</p> <p>a) Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the Central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.</p> <p>b) Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the Central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.</p> <p>The above provisions were enacted vide Finance (No. 2) Act, 2024 and have been brought into force on 01.11.2024 vide Notification No. 17/2024-Central Tax dated 27.09.2024.</p>
245/02/2025-GST	28 <sup>th</sup> January 2025	Clarifications regarding applicability of GST on certain services.	Clarifications regarding applicability of GST on certain services – reg.
246/03/2025-GST	30 <sup>th</sup> January 2025	Clarification on applicability of late fee for delay in furnishing of FORM GSTR-9C	It is clarified that late fee under sub-section (2) of section 47 of the CGST Act, is leviable for the delay in furnishing of complete annual return under section 44 of the CGST Act, i.e. both FORM GSTR-9 and FORM GSTR-9C (where FORM GSTR 9C is also required to be furnished) and the late fee shall be payable for the period from the due date of furnishing of the said annual return upto the date of furnishing of the complete annual return i.e. FORM GSTR-9 and FORM GSTR-9C. It is also to be noted that late fee is not separately leviable for delayed furnishing of FORM GSTR-9 and delayed furnishing of FORM GSTR-9C, but

			<p>has to be calculated for the period from the due date of furnishing of annual return under section 44 of the CGST Act till the date of furnishing of complete annual return i.e.:</p> <p>i. in cases where FORM GSTR-9C is not required to be furnished, the date of furnishing of FORM GSTR-9;</p> <p>ii. in cases where FORM GSTR-9C is required to be furnished along with FORM GSTR-9,</p> <p>a. the date of furnishing of FORM GSTR-9, if FORM GSTR-9C is furnished alongwith FORM GSTR-9; or</p> <p>b. the date of furnishing of FORM GSTR-9C, if FORM GSTR-9C is furnished subsequent to furnishing of FORM GSTR-9.</p>	
--	--	--	---	--

## 8. Instructions/Guidelines :-

Instructions / Guidelines No.	Dated	Heading	Brief
Instruction No. 01/2025-GST	13 <sup>th</sup> January 2025	GUIDELINES FOR ARREST AND BAIL IN RELATION TO OFFENCES PUNISHABLE UNDER THE CGST ACT, 2017	The grounds of arrest must be explained to the arrested person and also furnished to him in writing as an Annexure to the Arrest Memo. Acknowledgement of the same should be taken from the arrested person at the time of service of the Arrest Memo.
	31 <sup>st</sup> January 2025	Information received from Ministry of Civil Aviation (MoCA) with respect to Gazette notification No. 08/2024 - Integrated Tax (Rate) dated 08.10.2024 notified by Department of Revenue.	It may be recalled that based on recommendations of the 54th GST Council meeting held on 09.09.2024 import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration was exempted subject to following conditions: 1. Provided that GST at applicable rates is paid by the establishment of the foreign airline company in India on transport of goods and passengers as may be applicable; 2. Provided that Ministry of Civil Aviation certifies that the establishment of the foreign company in India is that of an airline company which has been designated by the foreign government under the applicable bilateral air services agreement with India; 3. Provided further that, Ministry of Civil Aviation certifies that on a reciprocal basis, designated Indian airlines are not subject to levy of similar taxes by whatever name called for the same services appearing under the entry, by the Government of the country designating the foreign airline company.

Sources \* <https://cbic-gst.gov.in/> as on date 12<sup>th</sup> February 25



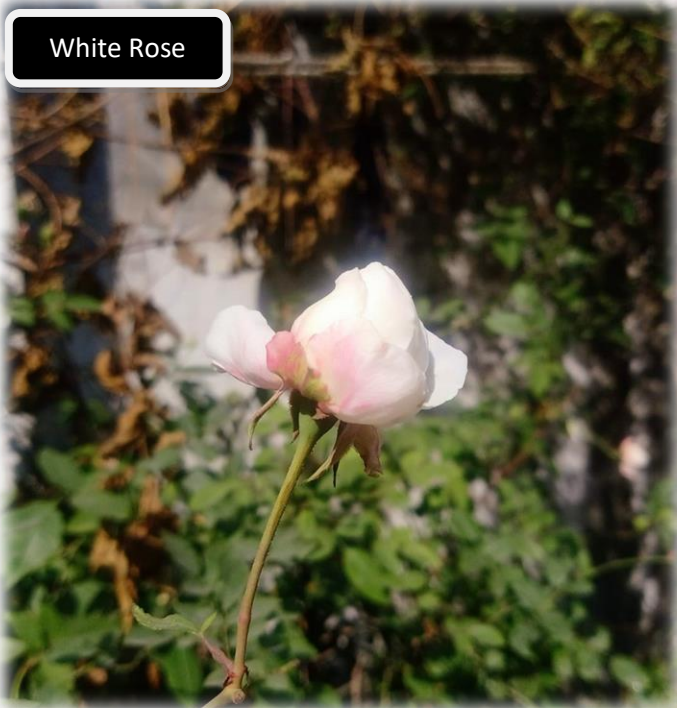


# Gallery

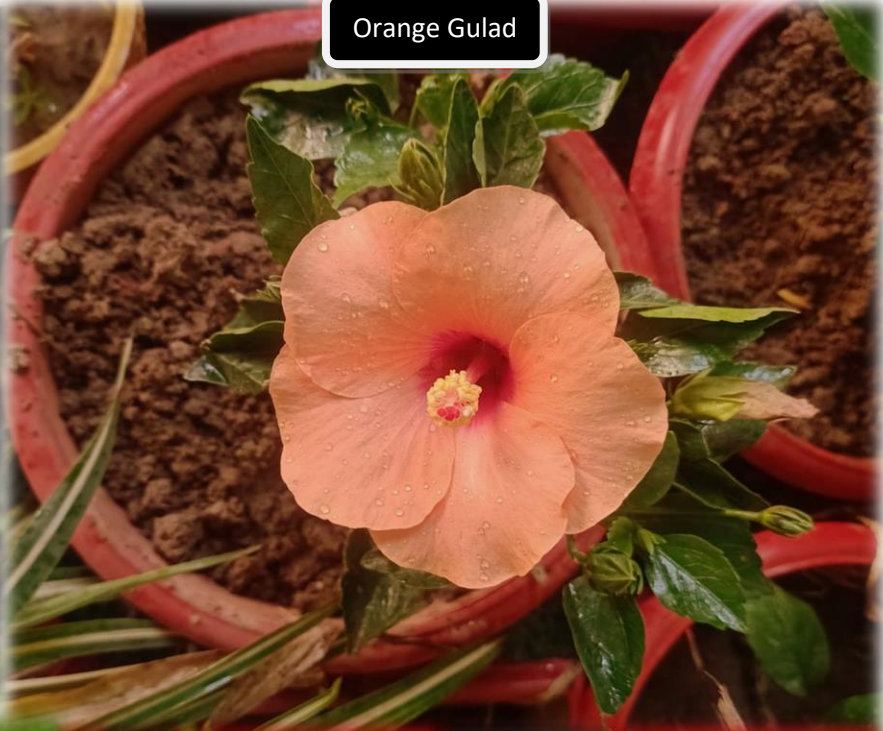
Unity  
Social  
Success  
Symbol  
Development  
Technology  
Marketing  
Network  
Creative  
Teamwork  
Think Idea  
Mind  
Innovate  
Process  
Business



## Beautiful Garden in office premises



White Rose



Orange Gulad



Yellow Rose



Pink Rose