

**DIRECTORATE OF TRAINING,**  
**EXCISE AND TAXATION DEPARTMENT,**  
**PUNJAB, PATIALA**

**GST UPDATE**  
**(FEB 2025)**

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**GIST of GST Notification**

<b>Centre's Tax Notification No.</b>	<b>Subject</b>
GST, Amendment Rules 2024: Implementation Dates Announced	Notification No. 09/2025–Central Tax [G.S.R. 129(E).]
GSR4-PA52017-S164-Amd73-2025-dt- 24022025	Central Tax Notification to amend CGST Rules, Central Goods and Services Tax (Amendment) Rules, 2025
SO17-PA5-2017-S128-2017-DT-24022025	Central Tax Notification for waiver of the late fee
<b>Centre's Tax Rate Notification No.</b>	<b>Subject</b>
S.O. 8/P.A.5/2017/S.9/2025, dated the 11th February, 2025,	Seeks to amend Notification no. 01/2017- Central Tax (Rate)
S.O. 9/P.A.5/2017/S.11/2025, dated the 11th February, 2025,	Seeks to amend Notification no. 02/2017- Central Tax (Rate)

S.O. 10/P.A.5/2017/S.9/2025, dated the 11th February, 2025,	Seeks to amend Notification no. 39/2017-Central Tax (Rate)
S.O. 11/P.A.5/2017/S.11/2025, dated the 11th February, 2025,	Seeks to amend Notification no. 08/2018-Central Tax (Rate)
S.O. 12/P.A.5/2017/Ss.9,11,15 and 148/2025, dated the 11th February, 2025,	Seeks to amend Notification No 11/2017 - Central Tax (Rate) dated 28th June, 2017 to implement the recommendations of the 55th GST Council.
S.O. 13/P.A.5/2017/Ss.9,11,15 and 148/2025, dated the 11th February, 2025,	Seeks to amend Notification No 12/2017-Central Tax (Rate) dated 28th June, 2017 to implement the recommendations of the 55th GST Council.
S.O. 14/P.A.5/2017/S.9/2025, dated the 11th February, 2025	Seeks to amend Notification No 13/2017-Central Tax (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council..
S.O. 15/P.A.5/2017/S.9/2025, dated the 11th February, 2025,	Seeks to amend Notification No 17/2017-Central Tax (Rate), dated 28th June, 2017 to implement the recommendations of the 55th GST Council.

## **Notification Centre Tax Page No- 7 to 14**

### **GST Amendment Rules 2024: Implementation Dates Announced**

The Ministry of Finance, through the Central Board of Indirect Taxes and Customs (CBIC), has issued Notification No. 09/2025-Central Tax, dated February 11, 2025, under Section 164 of the Central Goods and Services Tax (CGST) Act, 2017. This notification announces the implementation dates for certain provisions of the Central Goods and Services Tax (Amendment) Rules, 2024. As per the notification, Rules 2, 24, 27, and 32 will come into effect from February 11, 2025, while Rules 8, 37, and clause (ii) of Rule 38 will be enforced from

April 1, 2025. These rules were initially introduced via Notification No. 12/2024-Central Tax, published on July 10, 2024. The notification provides clarity on the phased implementation of these amendments.

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)**

Notification No. 09/2025–Central Tax| Dated: 11th February, 2025

**G.S.R. 129(E).**— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), read with sub-rule (1) of rule 1 of the Central Goods and Services Tax

(Amendment) Rules, 2024 (hereinafter referred to as rules), issued vide notification No. 12/2024-Central Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 376(E), dated the 10th July, 2024, the Central Government hereby appoints the following dates as mentioned in column (3) of the table below, on which the provisions of rules specified in column (2) of the said table, shall come into force, namely:

**[F. No. CBIC-20006/21/2024-GST]**

**RAUSHAN KUMAR, Under Secy.**

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**  
**NOTIFICATION**

The 24<sup>th</sup> February, 2025

**No. G.S.R. 4/P.A.5/2017/S.164/Amd.(73)/2025.**— In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendments in the Punjab Goods and Services Tax Rules, 2017, namely: —

**RULES**

1. (1) These rules may be called the Punjab Goods and Services Tax (First 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 Punjab 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 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 rule16(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:



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

Date:

<<Name of the Officer>>:

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:

<b>Details of person to whom temporary identification number has been granted</b>		
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
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	

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**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.	

**KRISHAN KUMAR,**  
 Financial Commissioner (Taxation)  
 to Government of Punjab,  
 Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 24<sup>th</sup> February, 2025

**No. S.O. 17/P.A.5/2017/S.128/2025.**— In exercise of the powers conferred by section 128 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, 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.

**KRISHAN KUMAR,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

## **Notification Circular Page No- 15 to 59**

### **Clarification on Issues Faced by Suppliers via E-Commerce Operators in Maharashtra**

Maharashtra Commissioner of State Tax has issued Trade Circular 08T of 2025 to address issues faced by suppliers operating through e-commerce operators (ECOs). Suppliers have reported delays in refund processing due to concerns over their principal place of business (PPOB) and compliance with registration norms. The circular clarifies that suppliers using ECO warehouses as their operational base may declare these locations as either PPOB or additional places of business (APOB) if they meet documentation requirements. To qualify, suppliers must submit proof of ownership

or valid lease agreements. If the ECO itself leases the premises, it must have the authority to sub-lease to suppliers. The circular also mandates maintaining electronic or physical books of accounts at registered locations, ensuring accessibility for inspection. Additionally, an authorized signatory must be present at the PPOB or APOB to comply with GST obligations. ECOs must provide records of suppliers, tax collected at source (TCS), stock statements, and details of newly added vendors. The circular establishes uniformity in the application of GST laws and ensures compliance without causing undue hardship to suppliers. These guidelines serve a procedural purpose and do not alter legal provisions. Any

difficulties in implementation should be reported to the Commissioner's office.

Office of the  
Commissioner of State Tax, Maharashtra,  
8thFloor, GST Bhavan, Mazgaon,  
Mumbai-400 010.

To, \_\_\_\_\_

No. CST/HQ-5/HQR-14/Suppliers through ECO/B-16 , Mumbai. Date.

**Trade Circular 08T of 2025 Date. 03/02/2025.**

**Sub.** : Clarification on various issues faced by the registered persons supplying goods and services or both through electronic commerce operator (ECO)-reg.

**Ref: 1.** CBIC Circulars 125/44/2019 dated 18.11.2019 2. Trade Circular No. 32T of 2021 dated 26.11.2021 read with CBIC Circular No. 166 dated 17.11.2021

Representations have been received from trade and industry stating that the registered persons supplying goods and services or both through electronic commerce operator (hereinafter referred to as "ECO") are facing problems of capital blockage on account of pending refunds of excess balance in electronic cash ledger (ECL). It has been observed that such refunds have not been processed mainly for following reasons:

a) Principal place of business (hereinafter referred to as "PPOB") was found closed or it doesn't meet the requirement of fixed establishment,

b) Taxpayer himself or his employees or authorized person was not present at the PPOB or as the case may be at Additional Place of Business (hereinafter referred to as APOB),

c) Absence of business activity and maintenance of books of accounts at the PPOB.

2. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of law across field formations, the Commissioner of State Tax, in exercise of its powers conferred by section 168 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred to as "MGST Act"), issues the following instructions.

3. Registration requirements of person supplying goods and services or both through electronic commerce operator (ECO): It is represented that the new suppliers operating on e-commerce platform carry out all the supply transactions from warehouses of the ECO which is declared as Additional place of business (hereinafter referred to as "APOB") by such supplier. Accordingly, it is represented that, as all such supplies are carried out from these warehouses, the requirement of having separate principal place of business is not necessary. In view of the problems faced as above, demands are being raised to allow Scanned with OKEN Scanner such persons supplying through "ECO" to obtain registration

mentioning the godown / warehouse of the ECO as principal place of Business (PPOB).

3.; As per Section 2(85) of the MGST Act, “place of business” includes- (a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or (b) a place where a taxable person maintains his books of account; or (c) a place where a taxable person is engaged in business through an agent, by whatever name called. As per definition of POB referred above, APOB as described in impugned cases falls under the meaning of POB.

3.2 Section 2 (89) defines “principal place of business” which means the place of business specified as the principal place of business in the certificate of registration. 3.3 Warehouse as POB- The issue has been examined and it is found that Table 16(a) of the registration application in Form GST-REG-01 requires the details of PPOB the and Sub-para (b) of Box (3) provides for the List of documents to be uploaded with the application, which are related to the impugned issue.

3.3.1 List of documents to be uploaded with CST-REG-01- Box No. 3- Proof of Principal Place of Business: 3(b) For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any

document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. As envisaged in the Form REG-01, the Rent/ Lease agreement shall be valid, which means “having legal efficacy or force being executed with the proper legal authority and formalities”.

3.3.2 Maharashtra Rent Control Act, 1999- (For sake of brevity referred as MRC Act, 1999.) (i) Section 55 of this Act- provides that all the leave and license or letting of premises, in Maharashtra shall be in writing and shall be registered under the Registration Act, 1908 and the burden to register the agreement is on the Landlord, and

its contravention is a punishable offence. This provision is mandatory and over-riding other laws in Maharashtra and subject to some exclusions provided in the Act; (ii) This Act is applicable to premises let for the purposes of residence, education, business, trade or storage (Section 2). (iii) "land lord" means ; and also includes any person not being a tenant who from time to time derives title under a landlord, and further includes in respect of his sub-tenant, a tenant who has sub- let any premises. [S. 7 (3)].

3.3.3 – The Maharashtra Stamp Act, 1958- Section 34 of the Act provides that instruments not duly stamped are inadmissible in evidence, etc.

3.4 In view of these applicable provisions of Law and to resolve the operational issues faced by such suppliers, it is hereby clarified that such persons may obtain registration at the warehouse of e-commerce operator, as either principal place of business or declare it as additional place of business, subject to the following conditions. A) Scenario-1- where E-Commerce Operator is owner of premises/ Property- Registration may be granted on furnishing of copy of documents ,which fulfill the following conditions, i) Document in support of the ownership of the premises of the e-commerce operator – like latest Property Receipt or copy of Municipal Khata or copy of Electricity Bill, etc ; and ii) Valid Lease/

Rent or License or any similar agreement by whatever name called, executed between owner of the property (e-commerce operator) and persons making supplies through it – The agreement shall be stamped and registered, allowing use of such premises for business purpose. B) Scenario 2- Where E-Commerce Operator is Lessee of premises/ Property – Where property/ premises are owned by person other than e-commerce operator, and the owner has leased the same to e-commerce operator for business purpose with an authority to further sub-lease or license the same or part thereof to, and in turn e-commerce operator (Lessee) has sub-leased or licensed whole or part of the property or part of

interest in such property further to person supplying goods and services or both through electronic commerce operator (ECO). Registration may be granted on furnishing copy of documents which fulfill the following conditions i) Document in support of the ownership of the premises of a lessor who leased the premises to e-commerce operator – like latest Property Receipt or copy of Municipal Khata or copy of Electricity Bill, are submitted with application; ii) Lease document – Owner of the property (Lessor) has granted lease of such property to the E-Com Operator (Lessee), through valid Stamped and Registered Lease Agreement, for use of property for business use, and granting right or authority

to the lessee, to further sub-lease or license whole or part of the property or part of interest in such property further; and iii) Sub-lease / sub-letting or license agreement or any similar agreement by whatever name called, executed between e-commerce operator (Lessee) and persons making supplies through it (transferee or sub-tenant etc.) – The agreement shall be stamped and registered, allowing use of such premises for business purpose. Illustration- Scenario 2- “A”, is owner (Lessor) of property, “B” is lessee of property and is e-commerce operator” and “C” is taxable person, being person making supplies through such e-commerce operator, and desirous of obtaining registration at such premises,

as Principal Place of Business or wants to add such place as additional place of business. In such case documents as mentioned above in scenario-2 shall be submitted. 3.5 Thus, any person making supplies through e-commerce operator can declare premises / warehouse of such e-commerce operator, as a principal place of business (PPOB) or can declare such premises/ warehouse, as additional place of business (APOB), if he has requisite documents, as stated in paragraph 3 herein above. 3.6 The registered person shall have to comply with the requirements of maintaining records as per section 35 and Rules 56 to 58 of the GST Rules, The books of account shall be kept at the principal place

of business and at every additional place(s) of business mentioned in the certificate of registration. Such books of account including any electronic form of data stored on any electronic devices shall be easily accessible for verification, inspection or inquiry under any proceedings, during working hours, without unreasonable hindrances and inordinate delay.

4. Requirement of authorized signatory: 4.1 Under MGST Act terms namely an Authorized Representative and an Authorized Signatory have been used. An authorized representative can only appear before authorities on behalf of the taxpayer but does not have the authority to sign any document including invoices on behalf of the taxpayer. An

Authorized Signatory only can sign such documents on behalf of taxpayer. Taxpayer himself as a proprietor, one or more Promoters/Partners/Directors of a business or any employee of a business can be an authorized signatory. An Authorized Signatory is a key person in a business to carry out business transactions. In view of this, a vital requirement of presence of taxable person at PPOB or APOB (warehouse / godown) gets automatically fulfilled if authorized signatory is present. 4.2 As per present provisions relating to registration under MGST Act, taxpayer has to declare Authorized signatory in application for GST registration (Sr. No. 22 of Form GST REG-01). Taxpayer can declare as many authorized

signatory as he /she requires (upper limit 10) as above. Further, taxpayer can change details of authorized signatory by way of amendment. Only such person who has been declared in registration as authorized signatory can do works of receiving notices, replying to notices, producing required documents, on behalf of registered taxpayer.

5. Requirement of books of account at the PPOB: 5.1 It has been represented that some of the field formations are taking the view that books of accounts shall be kept in physical form at the PPOB. It is provided in section 35 of the MGST Act that the registered person shall keep and maintain the books of account at his PPOB. It is also provided that where more than one

place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business. Further, as per rule 56(15) r/w second proviso of the section 35(1) the books of accounts may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature. 5.2 It shall be noted that the rule 57(2) mandates that the registered person maintaining electronic records shall produce, on demand the relevant records or documents, duly authenticated by him, in hard copy or in any electronically readable format. Further, rule 57(3) mandates that where the accounts and records are stored

electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used, where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.

5.3 The books of account shall be kept at the principal place of business and at every additional place(s) of business mentioned in the certificate of registration and such books of account shall include any electronic form of data stored on any electronic devices. The data so stored shall be authenticated by way of digital signature. Accordingly, it is clarified that the sellers operating on

ECO may maintain the books of accounts in electronic form at the PPOB subject to the provisions of the MGST Act and Rules. However, presence of taxpayer or authorized signatory is a pre-requisite to make above compliance relating to documents and relevant books of accounts. 5.4 Representative list of Books of accounts to be provided by the sellers operating on ECO to the proper officer on demand, inter-alia, include: a) Write-up/details of business overview, b) Copies & details of GST returns and statements (monthly and annual) filed, c) Copy of Ledgers and financial statements in support to all tax returns filed, including but not limited to (i) Inward supply details with proof of delivery of goods,

services or both, along with the copies of Sample invoices, (ii) Outward supply details with proof of delivery of goods along with the copies of Sample invoices, (iii) Input tax credit availed and Output Tax payable. d) Any other specific document or statement which in the opinion of officer relates to probable suppression and mis-statement of facts for which reason to believe has been formed and recorded in file. 6. The ECO. who on boards such suppliers to make supplies through their platform and allows them to obtain registration at their warehouse or godown as PPOB or by declaring them APOB, shall; 6.1 ensure that the place shall be easily accessible for inspection, inquiry or legal

proceedings, during working hours, without unreasonable hindrances and inordinate delays, 6.2. submit on demand following documents:

a) Details of supplies made by suppliers (registered in Maharashtra) along with TCS collected and deposited with the Government Exchequer on the supplies made through the e-commerce platform.

b) Details of respective month / period supplies along with sample copies of invoices

c) List of suppliers along with their registered PPOB & APOB addresses engaged in supply of goods or services or both through

e- commerce platform and registered in Maharashtra. And, contact details of suppliers and/or its authorized representative of respective supplier entity (company employee at physical PPOB and authorized representative of Company available in Maharashtra)

d ) List of warehouses registered with ECO to supply goods or services on E- commerce platform in the state of Maharashtra

e) Details of newly added supplier as well as authorized signatory details along with any changes in details of already enrolled suppliers.

f) Inventory details / Stock statement pertaining to any suppliers registered in the said warehouses.

7. Thus, suppliers registered under GST and making supplies through e-commerce operator adhering to aforesaid conditions may be held as compliant with respect to the conditions pertaining to place of business, presence of taxpayer and books of accounts / record unless contrary found as a part of investigation or inquiry. The guidelines under this circular are procedural in nature and hence cannot be made use of interpretation of provisions of the law. The difficulty, if any in the implementation of this circular may

be brought to the notice of the office of the Commissioner of State Tax.

**(Asheesh Sharma)**

**Commissioner of State Tax,**

**Maharashtra**

No. CST/HQ-5/HQR-14/ Suppliers through ECO / B-16, Mumbai.

Date. 03/02/2025.

**Trade Circular 08 T of 2025.**

## **Notification Circular Page No- 15 to 59**

### **Kerala SGST Issues Guidelines for Error Rectification**

Kerala State Goods and Services Tax (SGST) Department has issued guidelines for rectifying errors under Section 161 of the Kerala SGST Act, 2017. The circular clarifies that only errors apparent on the face of the record, such as clerical or arithmetical mistakes, can be rectified. Errors requiring extensive examination or legal interpretation do not qualify. Applications for rectification must be filed within three months from the date of issuance of the relevant order, with a six-month limit unless the correction is a clerical or

arithmetic mistake. If rectification increases a taxpayer's liability, principles of natural justice must be followed. Field officers must maintain a register to record rectifications, and prior intimation must be given to the Joint Commissioner before proceeding. The Review Cell will verify rectified orders along with the original ones. The circular ensures uniform application of Section 161 across all offices.

**Office of the Commissioner, State Goods and Services Tax**  
**Department, Tax Towers, Karamana P.O, Thiruvananthapuram**  
**SGST Policy Division**

Email: [cstpolicy.sgst@kerala.gov.in](mailto:cstpolicy.sgst@kerala.gov.in)

Ph:04712785276

File No.: SGST/8341/2024-PLC12

Circular No. 06/2025 – Kerala SGST | Dated: 13-02-2025

**Subject:** Provisions for Rectification of errors under section 161 of the Kerala State GST Act – 2017 – instructions issued – reg.

1. The provisions for rectification of errors in a statute is a legal remedy to rectify the errors that occurred in orders, decisions, notices etc and are apparent on the face of record.
2. In GST law, the above provision is empowered under section 161 of the Act.
3. On going through the above provision, it can be seen that the most important phrase in the aforesaid provision is 'error which is apparent on the face of record', as it is the sole ground on which the rectification is allowed. The crucial process in this regard is to

decide whether the error pointed out is an error apparent on the face of record or not. This matter has been a subject of discussion in so many court judgments and in one of such judgment, Parsion Devi and Others Vs. Sumitri Devi and Others, (1997) 8 SCC 715, the Hon'ble Supreme Court observed that "An error that has to be established by a long-drawn process of reasoning on points where there may conceivably be two opinions can hardly be said to be an error apparent on the face of the record."

4. Accordingly, no error can be said to be apparent on the face of the record if it is not manifest or self-evident and requires an examination or argument to establish it.

5. In this circumstance, to ensure uniformity in the implementation of the provisions of section 161 of the Kerala State Goods and Services Tax Act, 2017 across the field formations, in exercise of the powers conferred by section 168 (1) of the KSGST Act, the following instructions are being issued for strict compliance: i. The power of rectification is confined only to mistakes apparent on the face of records. ii. The application for rectification can be considered only if the mistake is ex-facie and the matter does not involve the presentation of further arguments or replies or submissions by either of the parties. In simple terms, the decision to be made on the debatable point of law or disputed question of facts is not an

error apparent on the record. iii. The proper officer should ensure that the error is an obvious mistake, such as clerical, arithmetical, or any other error that is evident without detailed examination. In other words, the resultant order or notice consequent to rectification should not be a modified one after re-evaluation or reconsideration of facts and pieces of evidence produced subsequently. iv. Rectification under Section 161 may be done within three months from the date of issuance of the decision, order, notice, certificate, or any other document. However, no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any

other document, except in situations wherein the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission. v. If the rectification adversely affects any person (such as increasing the liability of the taxpayer), the principles of natural justice shall be ensured. vi. A separate register shall be maintained in every office to record the details of rectification made under section 161 of the Act (the format of the Register is Annexed). vii. In cases where rectification has been initiated, prior intimation shall be given to the concerned Joint Commissioner regarding the rectification under section 161. The Joint Commissioners shall ensure that the subject matter to be

rectified falls within the scope of rectification provisions, and, where necessary, appropriate internal directions shall also be issued. viii. It shall be ensured that all the rectified demand orders along with the order in original are forwarded to the Review Cell for verification.

6. Difficulty, if any, in the implementation of this Circular may be brought to the notice of the undersigned.

**AJIT PATIL I A S**

**COMMISSIONER**

## **Notification Circular Page No- 15 to 59**

### **Kerala SGST Circular on Kerala Flood Cess Adjudication**

Kerala State Goods and Services Tax (SGST) Department issued Circular No. 5/2025 on February 13, 2025, addressing the adjudication of the Kerala Flood Cess. The circular clarifies that separate notices under Sections 73/74 of the SGST/CGST Acts are unnecessary for discrepancies related to the flood cess. Instead, these discrepancies can be included alongside other issues in a single show-cause notice prepared under the relevant section of the SGST/CGST Acts. Due to a lack of functionality in the GST portal

for generating electronic summaries for Kerala Flood Cess, the circular instructs officers to manually draft and serve FORM GST DRC-01 electronically via email or other prescribed methods. Similarly, flood cess demands must be included in adjudication orders alongside GST demands, with manual FORM DRC-07 used for communicating the flood cess liability.

In cases solely concerning the Kerala Flood Cess, officers are directed to follow previous instructions as outlined in Circular No. 18/2024. All taxpayer communications must include a computer-generated reference number as per Circular No. 14/2023. The SGST

Department requests that any implementation issues be reported promptly for resolution.

**Office Of The Commissioner Of State Goods and Services Tax  
Department, Tax Towers, Karamana, Thiruvananthapuram**

**SGST**

**Policy Division**

**SGST Policy Division**

**E-mail: [cstpolicy.sgst@kerala.gov.in](mailto:cstpolicy.sgst@kerala.gov.in)**

**Ph: 04712785276**

**No/SGST/23/2025-PLC9**

**Circular No. 5/2025-Kerala SGST Dated:13-02-2025**

**Sub: Kerala State Goods & Services Tax Department- Kerala Flood Cess-Adjudication – further instructions issued-reg**

Ref: Circular No. 18/2024 dated 18-10-2024

1. It has come to notice that several officers are insisting on issuing separate notices under Section 73/74 of the KSGST/CGST Act 2017 for non-payment or short payment of the Kerala Flood Cess. However, as per Rule 3(7) of the Kerala Flood Cess Rules, 2019, the provisions of the Kerala State Goods and Services Tax Act, 2017, and the Central Goods and Services Tax 'Act, 2017, along with the rules framed thereunder, shall as far as may be, mutatis mutandis to cases of short levy, non-levy, or

other discrepancies related to the Kerala Flood Cess. Therefore, any instance of short payment or non-payment of the Kerala Flood Cess can also be proceeded under the 'provisions of Section 73/74 along with other discrepancies noticed under SGST/CGST Act . Hence the following instructions are issued for strict compliance.

2. If any short payment /non-payment of Kerala Flood Cess is noticed during an audit, intelligence or scrutiny action , such short payments/non-payments shall be proceeded along with other issues found on audit,

intelligence or scrutiny and a single show cause notice prepared under section 73 or section 74 shall be served, as the case may be. A separate notice for kerala flood cess is not required in such similar cases.

3. As per the provisions of SGST/CGST Rules, show cause notice is to be issued along with a summary thereof electronically in FORM GST DRC-01 . However, such functionality is not available for Kerala Flood Cess in the back office portal. Consequently, the summary thereof in FORM GST DRC-01 cannot be served electronically in

respect of Kerala Flood Cess. To address the issue, a separate summary shall be drafted manually in FORM GST DRC-01 and to be served electronically through e – mail or any of the methods prescribed under section 169 of the CGST/SGST Act

4. Similarly when such notices are adjudicated, the proper officer can include the Flood Cess demand along with the GST demand in the same adjudication order prepared to be uploaded in the portal. Since the Flood Cess liability cannot be created in the Electronic Liability ledger(PMT01) through DRC 07, Officers shall prepare a manual DRC-07 for

flood cess demand and the same shall be communicated to the taxpayer electronically through e – mail or any of the methods prescribed under section 169 of the CGST/SGST Act.

5. In cases where the sole issue to be addressed in the show cause notice pertains exclusively to Kerala flood cess, the matter shall be proceeded as per the instructions issued in the circular referred above.

6. It shall be ensured that all the communications made to taxpayers as referred above shall contain a computer generated reference number (RFN) as per the

instructions in Circular No 14/2023 dtd 22.7.2023

7. Difficulties faced, if any, in the implementation of this circular may be informed at the earliest.”

**AJIT PATIL IAS**  
**COMMISSIONER**

## Notification Centre Tax (Rate) Page No- 60 to 70

**PART II**  
**GOVERNMENT OF PUNJAB**  
 DEPARTMENT OF EXCISE AND TAXATION  
 (EXCISE AND TAXATION-II BRANCH)  
**NOTIFICATION**

The 11<sup>th</sup> February, 2025

**No. S.O. 8/P.A.5/2017/S.9/2025.-** In exercise of the powers conferred by sub-section (1) of section 9 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017 dated the 30<sup>th</sup> June,2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30<sup>th</sup> June,2017, namely:-

**AMENDMENT**

In the said notification, -

(a) in Schedule I @ 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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(b) in Schedule III @ 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “and Fortified Rice Kernel” shall be inserted;

(c) after Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely: -

‘(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 (1) 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.’

2. This notification shall be deemed to have come into force on the 16<sup>th</sup> day of January, 2025.

**KRISHAN KUMAR,**  
 Financial Commissioner (Taxation)  
 to Government of Punjab,  
 Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**  
**NOTIFICATION**

The 11<sup>th</sup> February, 2025

**No. S.O. 9/P.A.5/2017/S.11/2025.-** In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.18/P.A.5/2017/S.11/2017 dated, the 30<sup>th</sup> June, 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated, the 30<sup>th</sup> June,2017, namely:-

**AMENDMENT**

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”;
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- (b) after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

‘(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 (1) 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.’

2. This notification shall be deemed to have come into force on the 16<sup>th</sup> day of January,2025.

**KRISHAN KUMAR,**  
 Financial Commissioner (Taxation)  
 to Government of Punjab,  
 Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**  
**NOTIFICATION**

The 11<sup>th</sup> February, 2025

**No. S.O. 10/P.A.5/2017/S.9/2025.**- In exercise of the powers conferred by sub-section (1) of section 9 of the of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 158/P.A.5/2017/S.9/2018, dated the 14<sup>th</sup> December, 2018, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 21<sup>st</sup> December,2018, namely:-

**AMENDMENT**

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.

2. This notification shall be deemed to have come into force on the 16<sup>th</sup> day of January, 2025.

**KRISHAN KUMAR,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)  
**NOTIFICATION**

The 11<sup>th</sup> February, 2025

**No. S.O. 11/P.A.5/2017/S.11/2025.**- In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 26/P.A.5/2017/S.11/2018 dated the 27<sup>th</sup> February, 2018, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 7<sup>th</sup> March,2018, namely:-

**AMENDMENT**

In the said notification, in the Table, against S. No. 4, in column (4), for the entry “6%”, the entry “9%” shall be substituted.

2. This notification shall be deemed to have come into force on the 16<sup>th</sup> day of January, 2025.

**KRISHAN KUMAR,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 11<sup>th</sup> February, 2025

**No. S.O. 12/P.A.5/2017/Ss. 9,11,15 and 148/2025.**- 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 Punjab Goods and Services Tax Act, 2017(Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O 17/P.A.5/2017/Ss.9,11,15 and 16/2017, dated the 30<sup>th</sup> June 2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30<sup>th</sup> June,2017, namely:-

**AMENDMENT**

In the said notification, -

- (i) in paragraph 4 relating to *Explanation*, with effect from the 1<sup>st</sup> day of April, 2025,-
  - (a) clause (xxxv) shall be omitted;
  - (b) for clause (xxxvi), the following clause shall be substituted, namely:-
 

“(xxxvi) “Specified premises”, for a financial year, means,-

    - (a) 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 seven thousand five hundred rupees per unit per day or equivalent; or
    - (b) 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; or
    - (c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;”;
- (ii) after Annexure VI, the following Annexures shall be inserted, namely:—

**“Annexure VII****OPT-IN DECLARATION FOR REGISTERED PERSON***(See para 4(xxxvi))*

**Declaration by a registered person supplying hotel accommodation service before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at ..... (address)..... shall be a ‘specified premises’ for the Financial Year ..... (yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a ‘specified premises’ by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

**Note:**

1. The above declaration, declaring the premises as a ‘specified premises’ for a Financial Year, shall be filed by a registered person on or after 1<sup>st</sup> of January of the preceding Financial Year but not later than 31<sup>st</sup> of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

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**Annexure VIII****OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION**

*(See para 4(xxxvi))*

**Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) have applied for registration *vide* ARN No. .... and do hereby declare that the premises at .....(address)..... shall be a ‘specified premises’ from the effective date of registration till the end of the Financial Year.
2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a ‘specified premises’ by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

## Annexure IX

**OPT-OUT DECLARATION***(See para 4(xxxvi))*

**Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a ‘specified premises’.**

Reference No.-

Date: -

1. I/We ..... (name of Person) do hereby declare that the premises at .....(address)..... shall not be a ‘specified premises’ for the Financial Year .....(yyyy-yy).....

2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a ‘specified premises’ by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a ‘specified premises’, for a Financial Year, shall be filed on or after 1<sup>st</sup> of January of the preceding Financial Year but not later than 31<sup>st</sup> of March of the preceding Financial Year.

2. The above declaration shall have to be filed separately for each premises.”.

2. This notification shall be deemed to have come into force on the 16<sup>th</sup> day of January, 2025.

**KRISHAN KUMAR,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**  
**NOTIFICATION**

The 11<sup>th</sup> February, 2025

**No. S.O. 13/P.A.5/2017/Ss.9,11,15 and 148/2025.-** 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 Punjab Goods and Services Tax Act, 2017(Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.37/P.A.5/2017/s.11/2017, dated the 30<sup>th</sup> June,2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30<sup>th</sup> June,2017, namely:-

**AMENDMENT**

(i) In the said notification, in the table, -

(A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;

(B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

“(f) a training partner approved by the National Skill Development Corporation,”

(ii) in paragraph 2 of the said notification,

(A) item (w) shall be omitted with effect from the 1<sup>st</sup> day of April, 2025;

(B) after item (zj), the following item shall be inserted, namely: -

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

2. This notification shall be deemed to have come into force on the 16<sup>th</sup> day of January, 2025.

**KRISHAN KUMAR,**  
 Financial Commissioner (Taxation)  
 to Government of Punjab,  
 Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**  
**NOTIFICATION**

**The 11<sup>th</sup> February, 2025**

**No. S.O. 14/P.A.5/2017/S.9/2025.**- In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/ 2017, dated the 30<sup>th</sup> June,2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30<sup>th</sup> June,2017, namely:-

**AMENDMENT**

In the said notification, in the Table,-

(A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.

(B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

2. This notification shall be deemed to have come into force on the 16<sup>th</sup> day of January, 2025.

**KRISHAN KUMAR,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

---

**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**(EXCISE AND TAXATION-II BRANCH)**  
**NOTIFICATION**

The 11<sup>th</sup> February, 2025

**No. S.O. 15/P.A.5/2017/S.9/2025.-** In exercise of the powers conferred by sub-section (5) of section 9 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.21/P.A.5/2017/S.9/ 2017, dated the 30<sup>th</sup> June,2017, published in the Punjab Government Gazette (Extraordinary), Part-III, dated the 30<sup>th</sup> June,2017, namely:-

**AMENDMENT**

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 4 of notification number 11/2017-Central Tax (Rate) dated 28.06.2017.”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of April, 2025.

**KRISHAN KUMAR,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

## **Notification Judgment Page No- 71 to 86**

### **Madras HC ruling on GST Section 47 Late Fee & Section 125 General Penalty**

Case Law Details

Case Name : Tvl. Jainsons Castors & Industrial Products Vs Assistant Commissioner (ST) (Madras High Court)

Appeal Number : W.P. No. 36614 of 2024

Date of Judgement/Order : 04/02/2025

Related Assessment Year :

Courts : All High Courts Madras High Court

**Tvl. Jainsons Castors & Industrial Products Vs Assistant Commissioner (ST) (Madras High Court)**

**Summary:** The Madras High Court addressed a writ petition challenging the penalty imposed by the Assistant Commissioner (ST) under the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017. The petitioner argued that only a late fee under Section 47 could be levied for the delayed filing of returns and that a general penalty under Section 125 was inapplicable. Additionally, they contended that no prior notice was issued as required under Section 46 before the penalty proceedings. The respondent maintained that the notice was appropriately issued under Section 47 read with Section 73 due to the petitioner's failure to file annual returns under Section 44. The court clarified that Section 47 specifically governs late fees for delayed filings, making the imposition of an additional penalty under Section 125 unwarranted.

Consequently, the court set aside the general penalty but upheld the late fee. The writ petition was partly allowed.

### **Legal Provisions Examined**

#### **Section 47 of the CGST Act, 2017 – Levy of Late Fee**

Section 47 prescribes late fees for failing to furnish returns within the prescribed due date. Sub-section (1) states that a taxpayer who fails to file a return under Sections 39, 45, or 52 must pay a late fee of Rs. 100 per day per Act (CGST and SGST/UTGST), subject to a maximum of Rs. 5,000.

Example: If a taxpayer files their annual return 30 days late, the late fee under CGST and SGST would be Rs. 3,000 (100 x 30 days) under each head, totaling Rs. 6,000.

### **Section 125 of the CGST Act, 2017 – General Penalty**

This section provides for a penalty of up to Rs. 50,000 (Rs. 25,000 under CGST and Rs. 25,000 under SGST) for contraventions where no specific penalty is prescribed elsewhere in the Act.

Example: If a taxpayer fails to display their GST registration certificate at their place of business, authorities may impose a penalty under Section 125, as no other provision directly addresses this contravention.

## **Madras High Court Ruling on Late Fees and General Penalty Under GST Law**

The Madras High Court recently ruled in the case of Tvl. Jainsons Castors & Industrial Products v. The Assistant Commissioner (ST) [W.P. No.36614 of 2024 and W.M.P. No.39493 of 2024], addressing the interplay between late fees under Section 47 and general penalties under Section 125 of the Goods and Services Tax (GST) Act, 2017. The court clarified that when a late fee is imposed for delayed filing of returns, an additional general penalty under Section 125 cannot be levied.

### **Key Findings of the Court**

#### **1. Legality of Late Fees under Section 47**

The court upheld the validity of the notice issued under Section 47 read with Section 73 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017. It ruled that the imposition of late fees for the delay in filing the annual return was legally justified under Section 47(2) of the Act.

## **2. Invalidation of General Penalty under Section 125**

The court set aside the general penalty of Rs. 50,000 imposed towards CGST and SGST under Section 125, reasoning that no separate penalty provision was applicable in this case. Since a specific provision (Section 47) addressed the non-compliance (late filing of returns), a general penalty could not be imposed simultaneously

### **3. Partial Allowance of Writ Petition**

The writ petition was partly allowed, meaning that while the late fee was upheld, the general penalty was quashed. The court ruled that the respondent (tax department) had acted within their rights to impose late fees for non-filing of returns under Section 47, but erred in additionally imposing a general penalty under Section 125.

### **4. Clarification on Tax Authorities' Power**

The judgment reaffirmed that tax authorities can initiate proceedings under appropriate provisions for non-compliance,

including the imposition of late fees under Section 47. However, applying a general penalty without a specific contravention warranting such an action is impermissible

### **Analysis and Implications**

The ruling underscores a crucial principle in tax law—when a specific penalty exists, a general penalty cannot be applied simultaneously. Taxpayers facing penalties should examine whether the authorities are levying additional penalties beyond what is permissible under the GST Act.

This case also highlights the importance of timely return filing to avoid penalties. Businesses should ensure compliance with GST

provisions to prevent unnecessary financial burdens due to late fees or contested penalties.

### **Conclusion**

The Madras High Court's judgment in Tvl. Jainsons Castors & Industrial Products provides significant clarity on the application of penalties under GST law. It confirms that late fees under Section 47 are valid for delayed return filings but prevents unjustified general penalties under Section 125. Taxpayers should remain vigilant about the penalties imposed on them and challenge any unwarranted impositions by referring to this judicial precedent.

This Writ Petition has been filed by the petitioner seeking to call for the records of the respondent in Form GST DRC-07 with Reference No.ZD330724295618W dated 24.07.2004 passed under Section 73 of the TNGST Act, 2017, and quash the same.

3. Learned counsel appearing for the petitioner would submit that, as per Section 47 of the TNGST Act, 2017 (hereinafter referred as 'the Act') only late fee can be levied. Further, the provision under Section 125 of the Act, will apply only in the case where no penalty is levied under Section 47 of the Act. Further, he would submit that no notice was issued as per Section 46 of the Act, however, penalty proceeding has been initiated against the petitioner. When Section 47 of the Act is available, for levy of the late fee, in the event of filing the return belatedly, in the present

case, notice has been issued under Section 47 r/w 73 of the Act and no notice can be issued in terms of Section 73 of the Act.

4. Mr.C.Harsha Raj, learned Addl. Government Pleader appearing for the respondent would submit that in the present case, notice was issued under Section 47 r/w 73 of the Act since the petitioner failed to file annual returns in terms of Section 44 of the Act. Therefore, the notice was issued under section 47 of the Act and also the demand was made under Section 73 of the Act. Therefore, there is no error in the initiation of proceedings and also in the decision making process. According to the respondent, the late fee would come to Rs.1,12,000/- and the petitioner is not furnishing the full details of the turnover. Hence, prayed for the dismissal of the writ petition.

5. Heard the submissions made by the learned counsel appearing for the petitioner as well as the learned Additional Government Pleader (Tax) appearing for the respondents.

6. In the present case, as per Section 44 of the Act, there was delay in filing the annual return by the petitioner. In the event of delay in filing the annual return, late fee would be levied under Section 47(2) of the Act. At this juncture, it is necessary to extract Section 47 of the Act:

“47. (1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due

date shall pay a late fee of one hundred rupees for everyday during which such failure continues subject to a maximum amount of five thousand rupees.

(2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent of his turnover in the State.”

A reading of the above Section 47(2) of the Act, it is clear that any registered person, who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee

of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter per cent of his turnover in the State.

7. In the event of non-filing of the return, the respondent can call upon the petitioner to pay the late fee in terms of Section 47 of the Act, which is independent provision deals with any default or belated filing of return. Therefore, this Court does not find any fault in the show cause notice issued by respondent under Section 47 r/w 73 of the Act. The respondent is entitle to initiate proceedings as per applicable provision for non-filing of return. However, in the present case, the respondent has imposed the late fee under Section 47 of the Act and also penalty under

Section 125 of the Act. At this juncture, it is relevant to extract Section 125 of the Act, which reads as follows:-

“125. Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty five thousand rupees.”

A reading of the above would show that in the event no penalty is separately provided in this act, general penalty would apply. In the present case, penalty was imposed in the form of late fee in terms of Section 47 of the Act. Therefore, general penalty of Rs.50,000/- towards CGST and SGST is not correct and the same

is set aside. As far as late fee is concerned, the same is confirmed. 8. With the above observation, this writ petition is partly allowed. There is no order as to costs. Consequently, connected miscellaneous petition is closed.

## **Notification Circulars Central Tax Page No- 87 to 97**

### **GST clarifications on pepper, raisins, ready-to-eat popcorn, AAC blocks & ground clearance**

The circular issued by the Indian Government clarifies various GST-related issues based on the recommendations from the 55th GST Council meeting held on 21st December 2024. It addresses the classification and GST rates on products like pepper (genus Piper), raisins, ready-to-eat popcorn, autoclaved aerated concrete (AAC) blocks, and changes to ground clearance rules for SUVs. Pepper, in all forms, will attract a 5% GST, while dried pepper supplied by agriculturists is exempt. Similarly, agriculturists' supply of raisins is exempt from GST. Ready-to-eat popcorn, mixed with salt and spices, will attract 5% GST if unbranded, and 12% if packaged and labeled.

However, caramel popcorn will be classified under a different code, attracting 18% GST. AAC blocks with more than 50% fly ash content will attract 12% GST. Additionally, the circular clarifies that the amendment regarding ground clearance for SUVs will be applicable from 26th July 2023. These clarifications aim to ensure uniformity in GST implementation.

**Circular No. 247/04/2025-GST | Date: 14th February, 2025**

**F.No. 19354/2/2025-TO(TRU-II)-CBEC**

**Government of India**

**Ministry of Finance**

**Department of Revenue**

**(Tax Research Unit)**

**North Block, New Delhi**

**To,**

The Principal Chief Commissioners/ Principal Directors General,

The Chief Commissioners/ Directors General,

The Principal Commissioners/ Commissioners of Central Excise &

Central Tax

**Subject:** Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 55th meeting held on 21st December, 2024, at Jaisalmer -reg.

Madam/Sir,

Based on the recommendations of the GST Council in its 55th meeting held on 21st December, 2024, at Jaisalmer, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, the Board hereby clarifies the following issues through this circular for the purpose of uniformity in their implementation:

**Clarification regarding classification and GST rate on pepper of genus Piper**

1.1 References were received seeking clarification on the classification and applicable GST rate on supply of pepper of the genus Piper and whether supply of dried pepper by an agriculturist is exempt from GST.

1.2 Based on the recommendations of the GST Council in its 55th meeting, it is hereby clarified that pepper of genus Piper, whether green (fresh), white or black, is covered under HS 0904 and attracts 5% GST vide S. No. 38 of Schedule I of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017.

1.3 As regards applicability of GST on supply of dried pepper by an agriculturist from their plantations, Section 23 (1) (b) of the CGST Act provides that an agriculturist, as defined in Section 2(7) of the CGST Act, to the extent of supply of produce out of cultivation of land is not liable to take registration.

1.4 As per the recommendation of the GST Council, it is hereby clarified that an agriculturist supplying dried pepper is not liable to be registered under Section 23(1) of the CGST Act is exempt from GST.

## 2. Clarification regarding raisins supplied by an agriculturist

2.1 Reference was received seeking clarification on the applicable rate on supply of raisins by agriculturists.

2.2 As per the recommendation of the GST Council, it is hereby clarified that an agriculturist supplying raisins is not liable to be registered under Section 23(1) of the CGST Act is exempt from GST.

### 3. Clarification on GST rate on ready to eat popcorn

3.1 Representations were received seeking clarification regarding appropriate classification and applicable GST rate on ready to eat popcorn.

3.2 On the recommendation of the Council, it is hereby clarified that ready to eat popcorn which is mixed with salt and spices are classifiable under HS 2106 90 99. It is also hereby clarified that such ready to eat popcorn mixed with salt and spices classifiable under HS 2106 90 99 attracts 5% GST if other than pre-packaged and labelled vide S. No. 101A of Schedule I of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017 and 12% GST if sold as

packaged and labelled vide S. No. 46 of Schedule II of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017, as it has the essential character of namkeens. However, when the popcorn is mixed with sugar thereby changing its character to sugar confectionary (e.g. caramel popcorn), it would be classifiable under HS 1704 90 90 attracting 18% GST vide S. No. 12 of Schedule III of notification No. 1/2017-Central Tax (Rate) dated the 28th June, 2017

3.3 Further, in view of the prevailing genuine doubts regarding the applicability of GST rate on ready to eat popcorn mixed with salt and spices, as recommended by the Council the issue for past period up to 14.2.2025 is hereby regularized on 'as is where is' basis.

4. Fly ash based Autoclaved Aerated Concrete Blocks

4.1 References were received regarding the classification and applicable GST rate on autoclaved aerated concrete (AAC) blocks containing at least 50% fly ash content as raw material.

4.2 Fly ash bricks, fly ash aggregates and fly ash blocks classifiable under HS 6815 attract 12% GST vide S. No. 176B of Schedule II of notification No.1/2017-Central Tax (Rate) dated 28.06.2017. Articles of cement, of concrete or of artificial stone, whether or not reinforced classifiable under HS 6810 attract 18% GST vide S.No. 181 of Schedule III of notification No. 1/2017-Central Tax (Rate) dated 28.06.2017.

4.3 As per the recommendation of the GST Council, it is hereby clarified that autoclaved aerated concrete (AAC) blocks containing more than 50% fly ash content will fall under HS 6815 and attract 12% GST.

## 5. Effective date of amended entry regarding ground clearance

5.1 Representations were received that there are different views in some jurisdictions regarding the effective date of amended entry 52B in notification No. 1/2017-Compensation Cess (Rate) dated 28.06.2017.

5.2 Prior to the 50th GST Council meeting, vide entry at S.No. 52B in the notification No. 1/2017-Compensation Cess (Rate) dated 28.06.2017, motor vehicles of engine capacity exceeding 1500 cc. popularly known as SUVs, including utility vehicles attracted 22% Compensation Cess.

5.3 Following the 50th GST Council meeting, vide notification No. 03/2023-Compensation Cess (Rate) dated 26.07.2023, the entry 52B was substituted to provide that the cess will be applicable to all motor vehicles known as utility vehicles by whatever name called, with engine capacity exceeding

1500cc, length exceeding 4000mm and ground clearance of 170mm and above. Further, a new explanation was added that ground clearance means ground clearance in unladen condition.

5.4 As per the recommendation of the GST Council, it is hereby clarified that the amendment carried out vide notification No. 03/2023- Compensation Cess (Rate) dated 26.07.2023 will apply on or after 26.7.2023.

6. Difficulty, if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,  
(Limatula Yaden)  
Joint Secretary (TRU-I)  
Tel: 011 -2309 2687