

# GST Amendments - Sept 2025

## Chapter 2 - Supply under GST

TP:7 Non-Supplies under GST [sec 7(2) / 7(3)]

A. Non-supplies listed in Schedule II [sec 7(2)(a)]

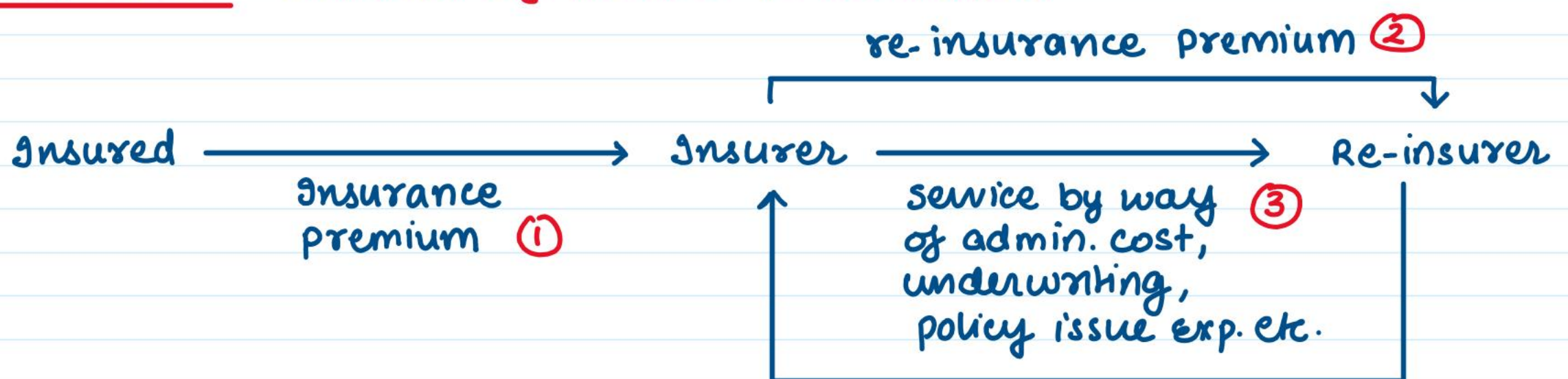
Para No. 9 - Apportionment of co-insurance premium by the lead insurer to the co-insurer



And, Lead Insurer pays CGST, SGST/UTGST, IGST on entire amount of premium paid by Insured. (3)



Para No. 10 - Services by insurer to reinsurer



**Condition** - CGST, SGST/UTGST, IGST is paid by re-insurer on the gross re-insurance payable by the insurer to the reinsurer, including re-insurance commission.

Re-insurance commission (4)  
↓  
(payment by way of deduction from premium payable by insurer to re-insurer).

↓  
Not a supply

## Chapter 3 - Charge of GST

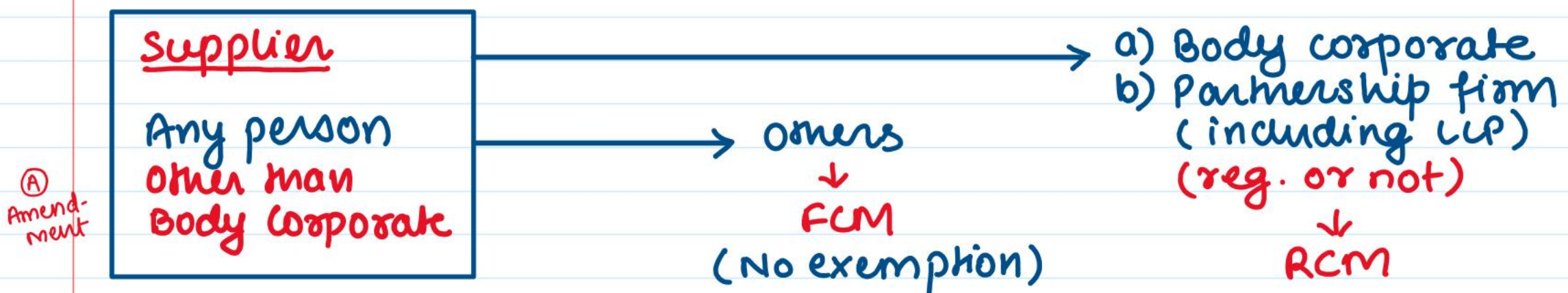
### TP:4 Forward charge under section 9(1)

CST shall be levied on

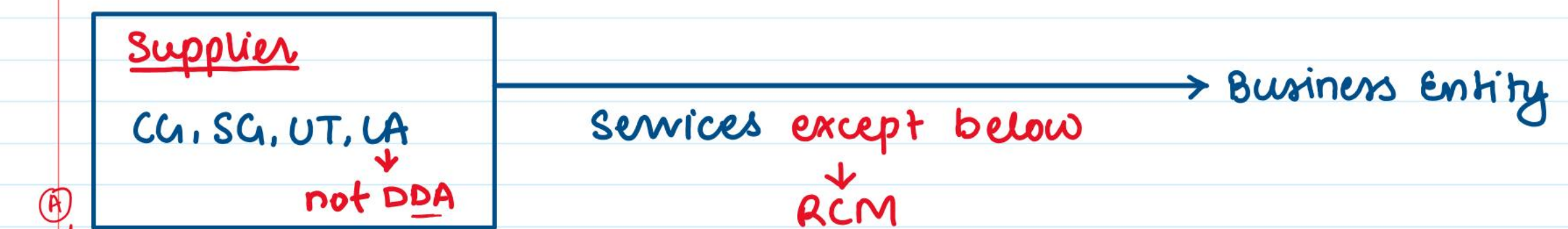
- (A) Amend-ment
- Intra state supply of goods or services except on supply of alcoholic liquor for human consumption, un-denatured extra natural alcohol, or rectified spirit used for manufacture of liquor for human consumption,
  - on value determined under section 15
  - at such rate, not exceeding 20%, as may be notified by govt. on recommendations of council and
  - collected in such manner as may be prescribed and
  - shall be paid by taxable person.

### TP:9 Services notified under section 9(3) [NN 13/2017 CT(R) dated 28.06.2017]

#### Entry ④ - Sponsorship Services



#### Entry ⑤ - Services by Government



No RCM on following services (i.e. FCM)

- Renting of immovable property (read with below entry 5A)
- Specified services
  - ↓
  - a) Services by Department of posts (Post office) and Ministry of Railways (Indian Railway)
  - b) Services in relation to an aircraft or a vessel, inside or outside the precincts of port or an airport
  - c) Transport of goods or passengers.

Entry (SAB) - Renting of any immovable property other than residential dwelling i.e. commercial property

Supplier  
Unregistered person



Registered person  
(other than composition tax payer)  
↓  
RCM

(A) Amendment

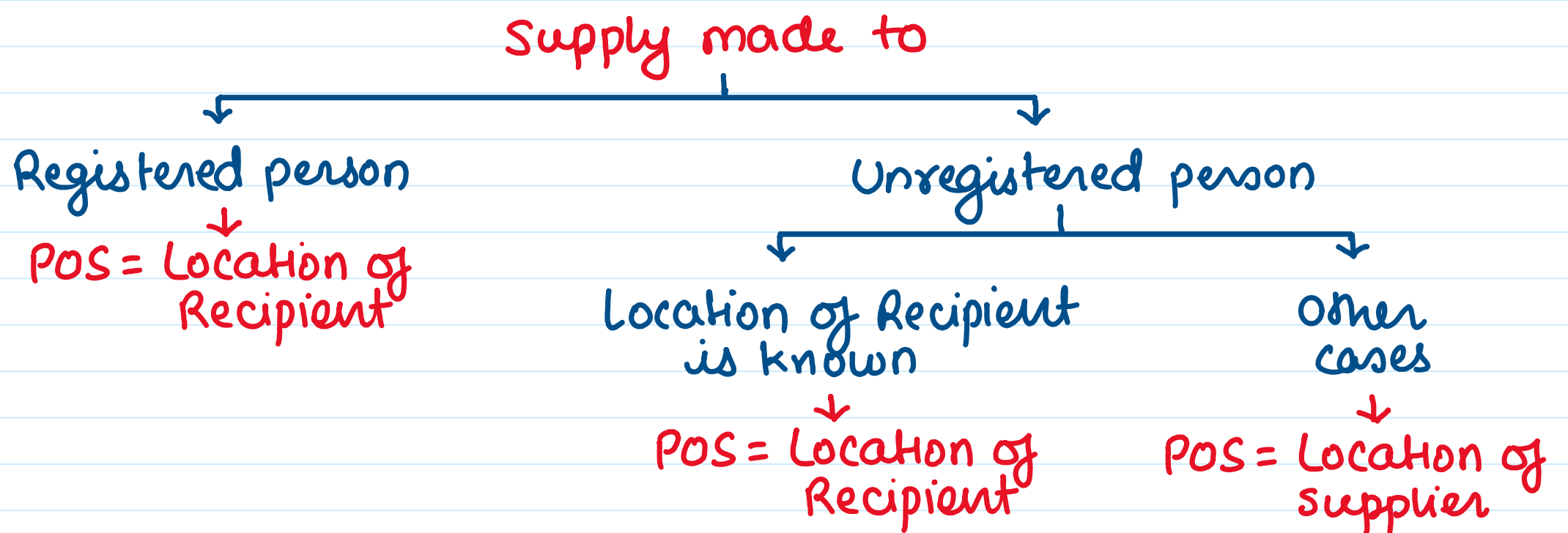
Registered person  
↓  
FCM

Any person

## Chapter 4 - Place of Supply

TP:5 Place of supply of services [sec 12 of IGST Act, 2017]

### ① General Rule [sec 12(2)]



Note - TOS of following services shall be LOR since it is mandatory to mention state of recipient on tax invoice

- a) supply on online / digital services,
- b) OIDAR services
- c) online money gaming services.

①  
Amendment

## Chapter 5 - Exemptions from GST

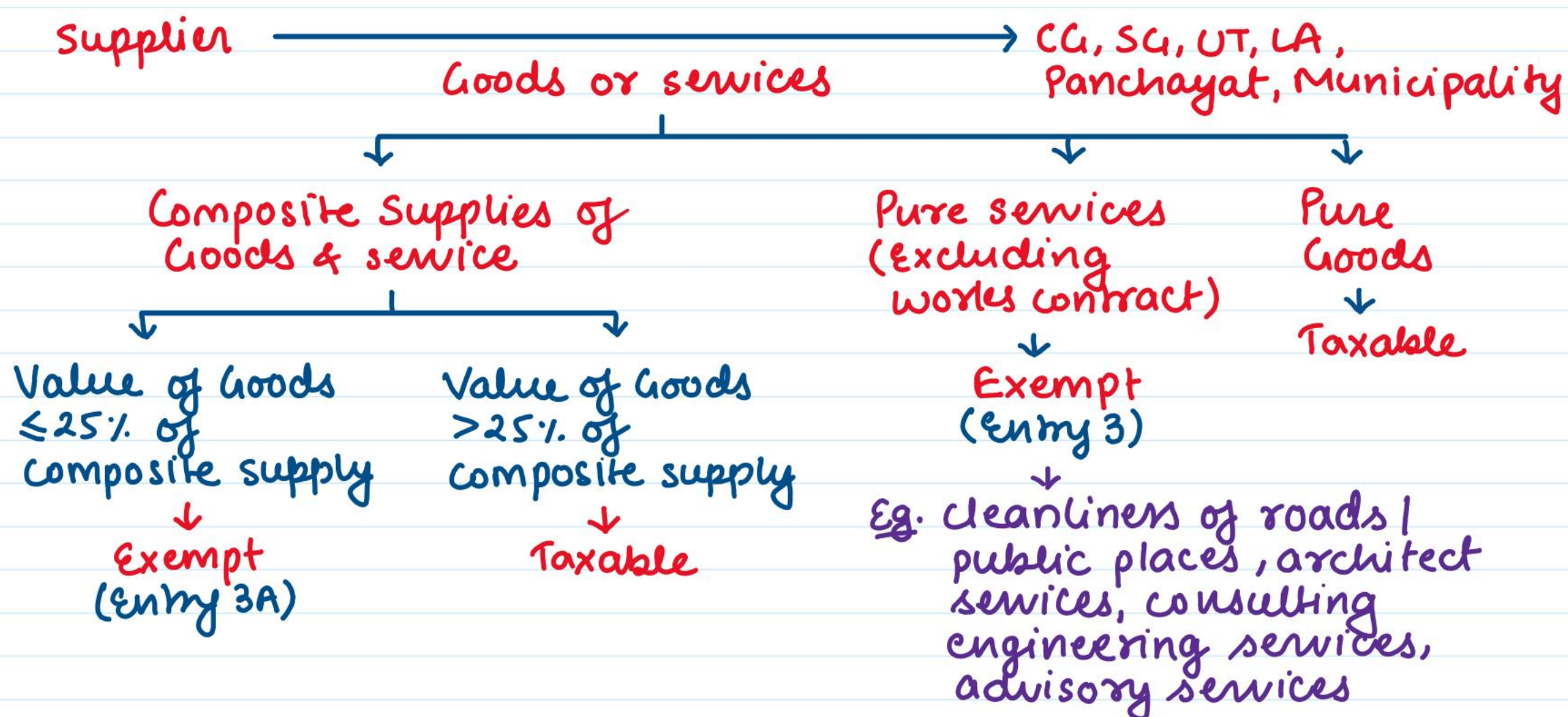
TP:4 List of services exempt from tax [N.N.12/2017 CT(R) dated 28.06.2017]

### (12) General Insurance Business Services

**Entry 36B** - Services of insurance provided by Motor Vehicle Accident fund against contributions made by insurers out of the premiums collected for third party insurance of motor vehicle.  
(w.e.f. 16.01.2025)

(A) Amend-ment

### (15) Services to Government



**Note** - Services of facility management such as housekeeping, civil maintenance, furniture maintenance etc for upkeep of office of MCD

(A) Amend-ment

Not covered under Entry 3A ∵ it is not to perform municipality function

### (19) Skill Development services

#### Supplier

- a) National skill Development corporation
- b) National council for vocational education & training
- c) Awarding body recognised by NCEVT
- d) Assessment agency recognised by NCEVT
- e) Training body accredited with awarding body recognised by NCEVT

f) a training partner approved by the national skill development corporation  
(w.e.f. 16.01.2025)

(A) Amend-ment

#### In relation to

- a) National skill Development programme
- b) Vocational skill Development course
- c) Any other scheme

↓  
Exempt (Entry 69)

## 23) Other exempt services

Entry 25 - Transmission / distribution of electricity by electricity transmission / distribution utility.

↓  
Exempt

Supplier

Recipient

Electricity transmission  
or distribution  
utilities

supply of service of

Consumers

- a) providing metering equipments on rent,
- b) testing for meters / transformers / capacitors etc.
- c) releasing electricity connection
- d) shifting of meters / service lines
- e) issuing duplicate bills etc.

incidental or ancillary to supply  
of transmission or distribution of  
electricity

↓  
Exempt  
(Entry 25A)

Other case  
i.e. DISCOMS to consumers,  
not ancillary

↓  
Taxable  
(Entry 25)

TP:5 Power NOT to recover GST not levied or short-levied as a result of general practice [sec 11A]

If Govt. is satisfied that

(a) a practice was, or is, generally prevalent regarding levy of GST (including non-levy of GST) on any supply, and

(b) such supplies were, or are, liable to -

- (i) GST (where GST was or is not being levied according to said practice) or
- (ii) a higher amount of GST than what was or is being levied (according to said practice)

The Govt. may, on the recommendation of the council, by notification in official gazette, direct that the whole of the GST, or excess of GST, as the case may be, shall not be required to be paid in respect of such supplies

## Chapter 6 - Time of Supply

### TP:8 TOS of service under Reverse charge [sec 13(3)]

TOS shall be earlier of the following -

- a) Date of payment
- b) Date immediately following 60 days from date of issue of invoice by supplier, in cases where invoice is required to be issued by supplier
- (A) Amend-  
ments c) Date of issue of invoice by the recipient, in cases where invoice is to be issued by recipient.

If above provision does not apply, TOS shall be date of entry of service in books of accounts of recipient of supply.

### Note 1 - Meaning of date of payment

Earlier of -

- a) date on which payment is recorded in books of A/c of recipient or
- b) date on which payment is credited in bank A/c of recipient.

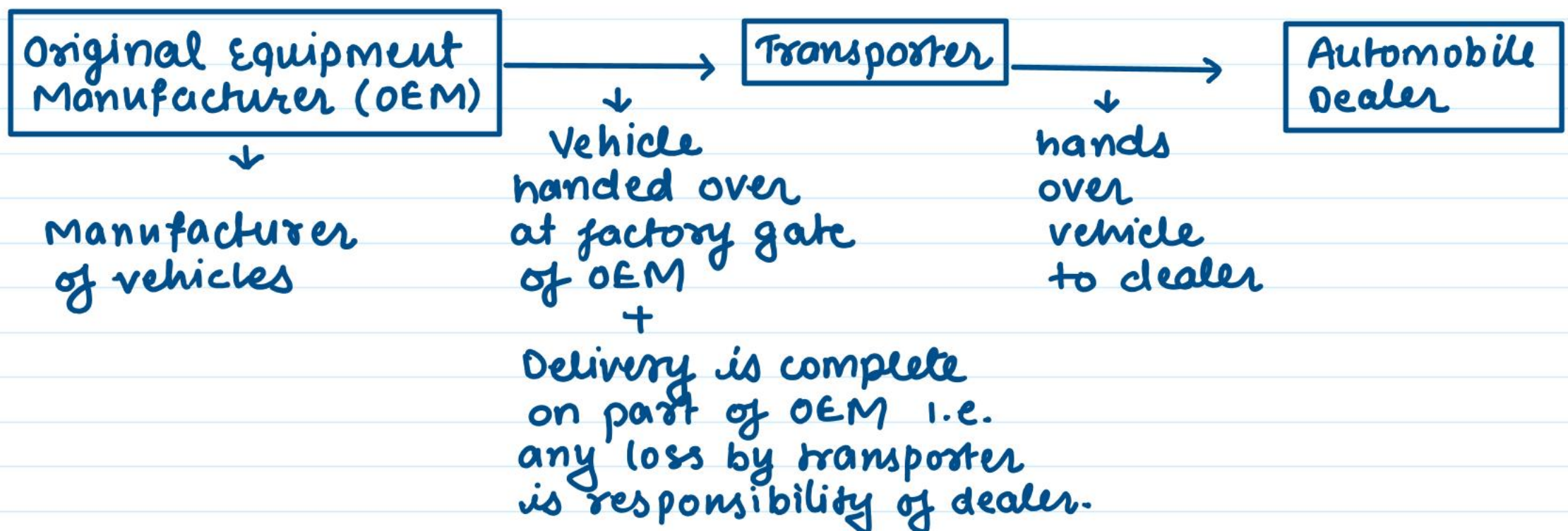
## Chapter 8 - Input Tax Credit

TP:2 Conditions for ITC u/s 16(2)

③ Receipt of goods and/or services [sec 16(2)(b)]

④  
Amendment

Clarification on availability of ITC in respect of goods which have been delivered by the supplier at his place of business under Ex-Works Contract



**Issue -** ITC can be availed by dealer only after physical receipt of vehicles at business premises? or ITC can be availed on the date the vehicles are billed to dealer & handed over to the transporter by the OEM at his factory gate?

**Clarification ①** the registered person (dealer) can be considered to have 'received' the said goods (vehicle) at the time of such handing over of the goods by supplier to transporter, at factory gate, for further transmission to registered person (dealer)

↓

same principal apply to supply of other goods, where contract between supplier & recipient is an EXW contract i.e. where goods are delivered by supplier to recipient or other person on behalf of recipient at his own business place.

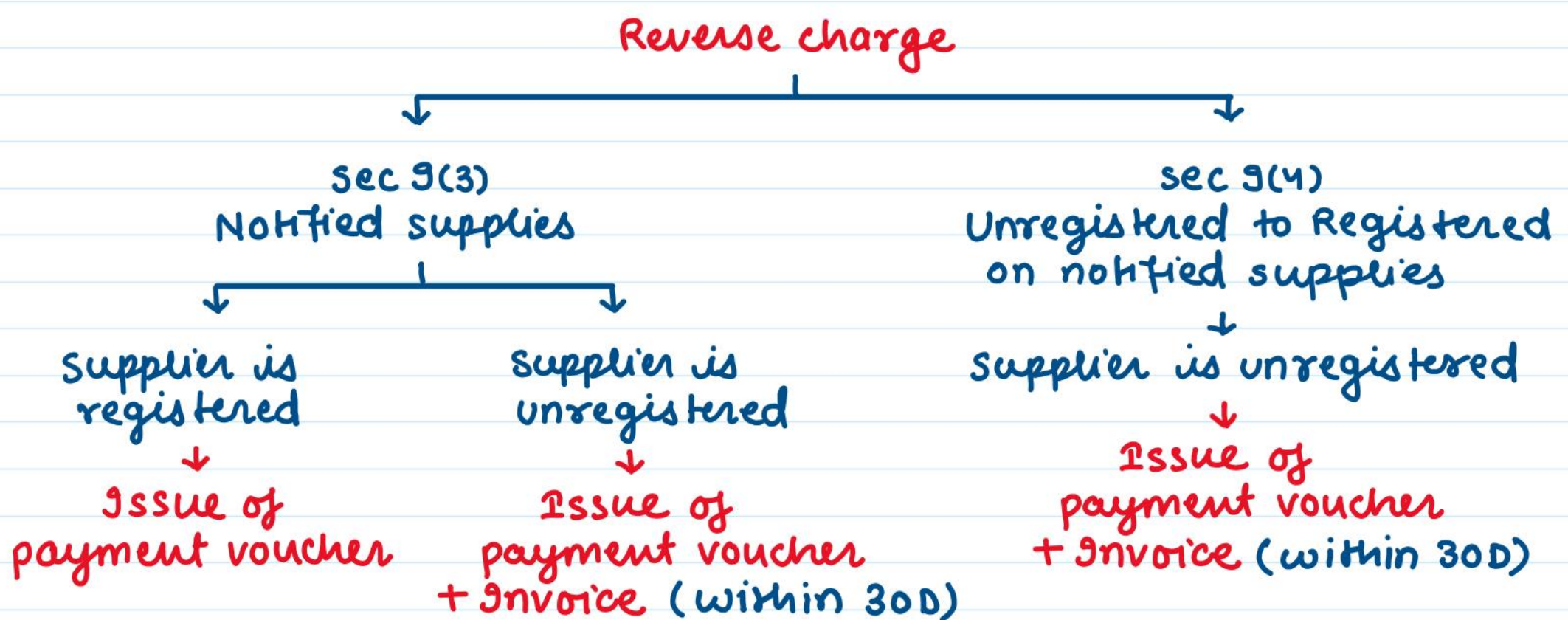
**Clarification ②** If goods diverted for non-business purpose either before receiving physical delivery or subsequently, then **no ITC** as per sec 16(1).

## Chapter 10 - Tax invoice, credit note and debit note

TP:12 Invoice and payment voucher [sec 31(3)(f) & (g) read with second proviso to rule 46, 47A & 52]

(A) Amend-ments  
A registered person who is liable to pay tax under RCM u/s 9(3) / 9(4) shall issue invoice within a period of 30 days from date of receipt of said supply of goods and/or services if supplier is un-registered.

A recipient who is liable to pay tax under RCM u/s 9(3) / 9(4) shall issue a payment voucher at the time of making payment.



(A) Amend-ment  
**Note -** For above purpose, unregistered supplier shall include the supplier who is registered solely for purpose of TDS u/s 51.

## Chapter 12 - E-Way Bill

TP:24 **Generation of unique enrolment number (w.e.f. 11.02.2025)**

Ⓐ  
Amendment

Following unregistered person shall submit details on common portal in prescribed form and upon validation, a unique enrolment no. shall be generated —

(i) Inter state transfer of handicraft goods by a person exempted from obtaining registration → compulsory to issue e-way bill irrespective of value of the consignment.

(ii) An unregistered person opting to generate e-way bill.

## Chapter 15 - Returns under GST

TP:6 GSTR-7 i.e. Return for TDS deducted u/s 51 [sec 39(3)]

① Monthly Return → in form GSTR-7

② Last date to file return → On or before 10<sup>th</sup> of the month succeeding calendar month whether or not any TDS has been deducted during the said month.

Ⓐ  
Amend-  
ment