



GST Updates

for the month of
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Prepared by:

GST Policy Planning Unit, Govt of West Bengal

Disclaimer:

This presentation is clarificatory in nature. It is not to be construed as a legal explanation or interpretation of the Acts and the Rules. For details please refer original Notifications & Circulars.



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(ii) <i>Amendments in the GST Rules for simplified registration</i>	<u>18/2025–Central Tax dated 31.10.2025</u>	--
II. Rate Notification:		
(i) <i>Substitution of the definition of “Nominated Agency” in Notification No. 26/2018-Central Tax (Rate)</i>	<u>18/2025–Central Tax (Rate) dated 24.10.2025</u>	--
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Tax Notification

❖ Extension of time limit for furnishing of return in Form GSTR-3B

[Notification No. 17/2025–Central Tax dated 18.10.2025 & 08/2025-C.T. dated 29.10.2025]

Time limit extended for furnishing of return in Form GSTR-3B as follows:-

- (a) **ME September, 2025** [u/s 39(1)]: **up to 25.10.2025** [instead of 20.10.2025];*
- (b) **QE September, 2025** [in terms of proviso to section 39(1)]: **up to 25.10.2025** [instead of 24.10.2025];*

Tax Notification

❖ Amendments in the GST Rules to incorporate provisions for simplified registration for small and low risk businesses:

[\[Notification No. 18/2025–Central Tax dated 31.10.2025\]](#)

[With effect from 01-11-2025]

I. *Insertion of new rule 9A* *[Grant of registration electronically]: New provision for **electronic grant of registration**, upon identification on the common portal on the basis of data analysis and risk parameters, **within three working days** from the date of submission of application.*

Tax Notification

❖ Amendments in the GST Rules to incorporate provisions for simplified registration for small and low risk businesses(*Contd.*):

II. *Insertion of new rule 14A* [*Option for taxpayers having monthly output tax liability below threshold limit*]: New **optional** provision for electronic grant of registration to an applicant **within three working days** from the date of submission of application **where**, the applicant determines that his **total output tax liability** on **B2B** supplies [*on account of CGST, SGST, IGST and Compensation Cess*], **does not exceed Rs. 2, 50, 000/- per month**

Tax Notification

Salient features of the new rule 14A:

- (i) *Registration upon **successful Aadhar authentication***
- (ii) *Option for **withdrawal** upon submission of **application in FORM GST REG-32** and subject to following conditions:*
 - ✓ *Returns filed for **at least 3 months** (application submitted during 01.11.2025 - 31.03.2026)*
 - ✓ *Returns filed for **at least 1 tax period** (application submitted 01.04.2026 onwards)*
 - ✓ ***All due returns** filed from effective date of registration till date of withdrawal application*
 - ✓ ***No proceedings u/s 29** have been initiated against such registered person*
 - ✓ ***Updated registration details** (if there is any change in particulars given in Form GST REG-01, same must be incorporated through amendment)*

Tax Notification

Salient features of the new rule 14A(contd.):

- (iv) *Approval [in FORM GST REG-33] to the application for withdrawal is subject to verification in terms of r. 8(4A) and r. 9; Rejection in FORM GST REG 05*
- (v) *Post withdrawal, taxpayer can pass on ITC in excess of Rs.2.5 lakh/month from the first day of succeeding month in which the order has been issued*
- (vi) *Post withdrawal, amendment resulting in increase of liability beyond threshold of Rs.2.5 lakh/month cannot be made to the details furnished for the period prior to the date of effect*
- (vii) *Application for withdrawal in FORM GST REG-32 shall be liable for rejection and provisions of deemed approval shall not be applicable in case where cancellation proceeding is initiated by the PO after filing of FORM GST REG-32*

Tax Notification

III. Consequential *Amendment of rule 10(1)* [*Issue of registration certificate*]:

IV. *Consequential amendments* made in the formats of :-

- ✓ **FORM GST REG-01**
- ✓ **FORM GST REG-02**
- ✓ **FORM GST REG-03**
- ✓ **FORM GST REG-04**
- ✓ **FORM GST REG-05**

V. *Insertion of formats of FORM GST REG-32* [*Application for Withdrawal*],
FORM GST REG-33 [*Order of withdrawal from option availed under sub-rule (1) of rule 14A*]

[With effect from 01-11-2025]

Rate Notification

❖ Amendment made in Notification No. 26/2018-Central Tax (Rate) dated 31.12.2018 :

Notification No. 18/2025–Central Tax (Rate) dated 24.10.2025

[With effect from 01-11-2025]

Definition of “Nominated Agency” in clause (c) of the Explanation given in the said Notifications substituted to refer to the entities mentioned in List 13, 14 and 15 appended to Table 1 of Notification No. 45/2025 – Customs dated 24.10.2025 [in place of List 32 of the erstwhile Notification No. 50/2017- Customs dated 30.06.2017]

[Note: Notification No. 26/2018-Central Tax (Rate)(1899-F.T. dated 31.12.2018 issued by the Govt. of WB) provide exemption on intra-State supply of gold by Nominated Agencies under the scheme for "Export Against Supply by Nominated Agency“ to registered exporters of gold jewellery]

Circular

Circular No. 253/10/2025-GST dated 01.10.2025

Circular No. 212/6/2024-GST dated 26.06.2024 rescinded [The circular clarified the mechanism for providing evidence of compliance of conditions for reduction of output tax liability by the suppliers in terms of Sec. 15(3)(b)(ii). The same is rescinded as a consequence to the proposed amendment in Sec. 15(3)(b)]

[Note: Section 15(3)(b) has been proposed to be amended to provide that the **value of supply shall not include any discount** given **after the supply** if for such discount, **a credit note has been issued by the supplier under Sec. 34 and ITC attributable to such discount has been reversed** by the recipient, in a manner and subject to conditions as specified under Sec. 34.]

Thank
you



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