



# **GST** **UPDATES**

**IMPORTANT GST ADVISORIES ISSUED  
IN MAY 2025**

## **1. Advisory dated 01/05/2025- Reporting of HSN codes in Table 12 and Table 13 of GSTR-1/1A**

- As per this advisory, Phase-3 of HSN code reporting in GSTR-1/1A starts from May 2025, mandating dropdown-based HSN selection (4-digit for turnover  $\leq 5$  cr., 6-digit for  $> 5$  cr.).
- Manual HSN entry is disabled, and auto-filled descriptions from the HSN master are introduced. Table 12 now has B2B/B2C tabs with value validations across related tables, initially in warning mode.
- From May 2025, Table 13 (document details) becomes mandatory and cannot be left blank during filing.

## **2. Advisory dated 08/05/2025- Updates in Refund Filing Process for various refund categories**

- GSTN has made important changes in the refund filing process under the following categories:
  - (a) Export of Services with payment of tax
  - (b) Supplies made to SEZ Unit/SEZ Developer with payment of tax
  - (c) On account of Refund by Supplier of Deemed export
- For the above refund categories, the requirement to select a specific tax period ('From' and 'To') while filing refund applications has been removed. The taxpayers can now directly proceed with selecting the refund category as above and clicking on "Create Refund Application."
- Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.
- The said refund categories are changed from 'Tax Period based filing' to 'Invoice based filing'. The taxpayers can upload eligible invoices and claim refund in the following statements:
  - (a) Export of Services with payment of Tax (Statement 2)
  - (b) SEZ Supplies with payment of Tax (Statement 4)
  - (c) In case of Deemed Exports, the application by Supplier (Statement 5B)

- The invoices once uploaded with a refund application will be locked for any further amendment and will not be available for any subsequent refund claims. The said invoices will be unlocked only if the refund application is withdrawn or a deficiency memo is issued.

### **3. Advisory dated 08/05/2025- Updates in Refund Filing Process for Recipients of Deemed Export**

- GSTN has introduced key changes to streamline the refund process under the "Refund by Recipient of Deemed Export" category:
  - i. **Chronological filing removed** – Taxpayers no longer need to select "From Period" and "To Period" when applying for refunds. However, Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc.) due till the date of refund application, are filed.
  - ii. **Revised refund table introduced** – The new format auto-populates and break down eligible ITC, claimed amounts, and ineligible amounts due to insufficient ledger balance.
  - iii. **Maximized refund eligibility** – The system now compares total ITC across heads to maximize refund, even if individual heads lack sufficient balance.

### **4. Advisory dated 16/05/2025- On reporting values in Table 3.2 of GSTR-3B**

- GSTN had earlier announced that Table 3.2 of Form GSTR-3B would become non-editable from the April 2025 tax period. However, in response to taxpayer concerns and grievances, this change has been deferred, and the table will remain editable for now.
- Taxpayers are advised to ensure accurate reporting, and a separate communication will be issued once the change is implemented.


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