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## Tax Trends

Top Tax News This  
Week

## No GST e-Way Bill without two factor authentication from April 1, 2025? GSTN to shortly make it mandatory

Goods and Services Tax (GST) registered taxpayers who are yet to register for two factor authentication for generating e-waybill, have got a short-term relief from GSTN. The Goods and Services Tax Network (GSTN) said that for the time being 2FA has been made optional so that taxpayers can generate e-waybills without it, but 'shortly' it will be made mandatory. GSTN hence advised to take this opportunity and register for 2FA to prevent disruption in the taxpayer's business.





## **GST collections for March at Rs 1.96 lakh crore, up 9.9%**

India's goods and services tax collections surged by 9.9% YoY to Rs 1.96 lakh crore during March. Central GST collections stood at Rs 38,100 crore while state GST collections were at Rs 49,900 crore. Integrated GST collection was at Rs 95,900 crore while GST cess collections at Rs 12,300 crore in March. Net GST collections in March was at Rs. 1.76 lakh crore, up 7.3% YoY while gross GST collections for FY25 stands Rs 22.08 lakh crore, up 9.4%, YoY. After adjusting refunds, Net GST collections for the FY25 is Rs 19.56 lakh crore, up 8.6%.

## DG of GST Intelligence blocks 357 links to illegal offshore gaming sites: MeitY

The Directorate General of GST Intelligence (DGGI) has blocked 357 links to illegal and non-compliant offshore online money gaming platforms under the Information Technology (IT) Act, minister of state for electronics and information technology Jitin Prasada told the Lok Sabha on Wednesday. The finance ministry on January 6 empowered the additional/ joint director (intelligence) of DGGI headquarters to directly send takedown notices under Section 79(3)(b) of the IT Act to online platforms to block offshore online money gaming apps and websites that evade the goods and services tax (GST) and do not appoint a person within India pay the GST.





## Revision of GST returns to be allowed even after deadline in these cases, rules SC

The Supreme Court of India delivered an important judgement on March 21, 2025, relating to revision of GST returns beyond the law prescribed time limit, if such revision does not lead to loss of revenue for the government. In the case being referred to here, a Maharashtra GST registered seller quoted in his GSTR-1, the GST number of the buyer's Delhi office when in reality the goods were supplied to the buyer's Uttarakhand factory which had a different GST number. This resulted in the buyer facing the issue of loss of his input tax credit (ITC). By the time the seller realised this mistake, the time limit to revise his GSTR-1 return for March 2023 tax period was over.

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