

## Chapter A1

# The Finance Act-2025 & Amendments and Recommendations by the 56<sup>th</sup> GST Council Meeting

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### 1.1 The Finance Act, 2025 (7 of 2025) (GST related Amendments)

[Enacted on 29 March 2025]

#### **THE CGST ACT**

- (a) *Section 125 of the Finance Act, 2025 shall come into force on 1 April, 2025;*
- (b) *Sections 121 to 124 and sections 126 to 134 shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.*

#### **NOTIFICATION NO. 16/2025 – CENTRAL TAX**

**New Delhi, the 17th September, 2025**

**S.O. 4206(E).**— In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2025 (7 of 2025), the Central Government hereby appoints the 1st day of October, 2025, as the date on which the provisions of clauses (ii) and (iii) of section 121, sections 122 to 124 and sections 126 to 134 of the said Act, shall come into force.

#### **Sec 121. Amendment of section 2 of the CGST Act**

In the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred as the Central Goods and Services Tax Act), in section 2,—

- (i) in clause (61), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017” (13 of 2017) shall be inserted **with effect from the 1st day of April, 2025;**

- (ii) in clause (69),—
- (a) in sub-clause (c), after the words “management of a municipal”, the word “fund” shall be inserted;
  - (b) after sub-clause (c), the following Explanation shall be inserted, namely:—  
*‘Explanation.—For the purposes of this sub-clause—*
    - (a) “local fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;
    - (b) “municipal fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;’;
- (iii) after clause (116), the following clause shall be inserted, namely  
 ‘(116A) “unique identification marking” means the unique identification marking referred to in clause (b) of sub-section (2) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;’.

| Comments [Sec 121] |   |
|--------------------|---|
| 1                  | <p>Clause (61) of sec 2 of the CGST Act is being amended to explicitly provide for distribution of ITC by the Input Service Distributor in respect of inter-state supplies on which tax has to be paid on reverse charge basis, by inserting reference to sub-section (3) and sub-section (4) of sec 5 of IGST Act.</p> <p>This amendment has been made effective from <b>1 April 2025</b>.</p>   |
| 2                  | <p>Sub-clause (c) of clause (69) of sec 2 is being amended to replace “municipal or local fund” with “municipal fund or local fund” and to insert an Explanation after the said sub-clause, to provide for definitions of the terms ‘Local Fund’ and ‘Municipal Fund’ used in the definition of “local authority” under the said clause so as to clarify the scope of the said terms.</p> <p>This amendment is effective from <b>1 Oct. 2025</b>.</p> |
| 3                  | <p>A new clause (116A) is being inserted in section 2 to provide definition of Unique Identification Marking for implementation of Track and Trace Mechanism as specified in clause (b) of sub-section (2) of section 148A of the CGST Act.</p> <p>This amendment is effective from <b>1 Oct. 2025</b>.</p>   |

### Sec 122/123. Amendment of sections 12 & 13 of the CGST Act (W.e.f. 1 Oct. 2025)

In section 12 of the Central Goods and Services Tax Act, sub-section (4) shall be omitted.

In section 13 of the Central Goods and Services Tax Act, sub-section (4) shall be omitted.

| Comments [Sec 122 & 123] |  |
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| 1                        | <p>In a significant move to address long-standing concerns regarding the taxability of vouchers under GST, the GST Council made the following recommendations:-</p> <ul style="list-style-type: none"> <li>• To omit sections 12(4) and 13(4) of CGST Act and rule 32(6) from CGST Rules, to resolve ambiguities in the treatment of vouchers.</li> <li>• Circular No. 243/37/2024-GST dated 31.12.2024 has been issued to clarify the following issues:- <ul style="list-style-type: none"> <li>(a) Transactions in vouchers shall be treated neither as a supply of goods nor as a supply of services.</li> <li>(b) Distribution of vouchers on principal-to-principal basis shall not be subject to GST. However, where vouchers are distributed on principal-to-agent basis, the commission/fee or any other amount charged by the agent for such distribution is taxable under GST.</li> <li>(c) Additional services such as advertisement, co-branding, marketing and promotion, customization and technology support, customer support etc. related to vouchers would be leviable to GST on the amount paid for these services.</li> <li>(d) Unredeemed vouchers (breakage) would not be considered as supply under GST and no GST is payable on income booked in the accounts in respect of breakage.</li> </ul> </li> </ul> |

#### Sec 124. Amendment of section 17 of the CGST Act (W.e.f. 1 July 2017)

In section 17 of the Central Goods and Services Tax Act, in sub-section (5), in clause (d),—

- (i) for the words “plant or machinery”, the words “plant and machinery” shall be substituted and shall be deemed to have been substituted **with effect from the 1st day of July, 2017**;
- (ii) the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:—

*‘Explanation 2.—For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to “plant or machinery” shall be construed and shall always be deemed to have been construed as a reference to “plant and machinery”;*

| Comments [Sec 124] |  |
|--------------------|--|
| 1                  | <p>In the case of <i>Safari Retreats (P) Ltd. vs. CC of CGST</i><sup>1</sup>, the Supreme Court held that the expression “plant or machinery” used in sec 17(5)(d) cannot be given the same meaning as the expression “plant and machinery” defined by explanation to sec 17.</p> <p>However, to nullify the impact of the afore-stated Supreme Court judgment, necessary amendment has been carried in clause (d) of sec 17(5) of the GST Act, and the term “plant or machinery” has been substituted with “plant and machinery” by sec 124 of the Finance Act, 2025.</p> |

<sup>1</sup> 2024 (10) TMI 286 dated 03.10.2024 (SC)

**Comments [Sec 124]**

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|  | This amendment has been made effective <b>from 1 July 2017, retrospectively</b> , notwithstanding anything to the contrary contained in any judgment, decree or order of any court or any other authority. |
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**Sec 125. Amendment of section 20 of the CGST Act (W.e.f. 1 April 2025)**

In section 20 of the Central Goods and Services Tax Act, **with effect from the 1st day of April, 2025,—**

- (i) in sub-section (1), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017)” shall be inserted;
- (ii) in sub-section (2), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017),” shall be inserted.

**Comments [Sec 125]**

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| 1 | Section 20(1) and 20(2) are being amended to explicitly provide for distribution of ITC by the Input Service Distributor (ISD) in respect of inter-state supplies, on which tax has to be paid on reverse charge basis, by inserting reference to sub-section (3) and sub-section (4) of sec 5 of IGST Act in said sub-sections of sec 20 of CGST Act.<br>This amendment is effective from <b>1 April 2025</b> . |
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**Sec 126. Amendment of section 34 of the CGST Act (W.e.f. 1 Oct. 2025)**

In section 34 of the Central Goods and Services Tax Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

- (i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or
- (ii) incidence of tax on such supply has been passed on to any other person, in other cases.”.

**Comments [Sec 126]**

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|---|---|
| 1 | Proviso to sub-section (2) of section 34 is being amended to explicitly provide that benefit of reduction of output tax liability of the supplier in respect of the said credit note will be available if, -<br><ol style="list-style-type: none"> <li>(i) If issued to registered person → It has reversed corresponding ITC in respect of a credit-note,</li> <li>(ii) If issued to unregistered person → incidence of tax on such supply has not been passed on to any person</li> </ol> |
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**Sec 127. Amendment of section 38 of the CGST Act (W.e.f. 1 Oct. 2025)**

In section 38 of the Central Goods and Services Tax Act,—

- (i) in sub-section (1), for the words “an auto-generated statement”, the words “a statement” shall be substituted;
- (ii) in sub-section (2),—
  - (a) for the words “auto-generated statement under”, the words “statement referred in” shall be substituted;
  - (b) in clause (a), the word “and” shall be omitted;
  - (c) in clause (b), after the words “by the recipient,”, the word “including” shall be inserted;
  - (d) after clause (b), the following clause shall be inserted, namely:—  
“(c) such other details as may be prescribed.”.

| Comments [Sec 127] |  |
|--------------------|--|
| 1                  | Sec 38(1) is being amended to omit the expression “auto generated” with respect to statement of input tax credit in the said sub-section.  |
| 2                  | Sec 38(2) is being amended by omitting the expression “auto generated” with respect to statement of input tax credit in said subsection and also to insert the expression “including” after the words “by the recipient” in clause (b) of said sub-section to make the said clause more inclusive. |
| 3                  | Sec 38(2) is being amended by inserting a new clause (c) in the said sub-section to provide for an enabling clause to prescribe other details to be made available in statement of ITC.  |

**Sec 128. Amendment of section 39 of the CGST Act (W.e.f. 1 Oct. 2025)**

In section 39 of the Central Goods and Services Tax Act, in sub-section (1), for the words “and within such time”, the words “within such time, and subject to such conditions and restrictions” shall be substituted.

| Comments [Sec 128] |   |
|--------------------|---|
| 1                  | Sec 39(1) is being amended so as to provide for an enabling clause to prescribe conditions and restriction for filing of return under the said sub-section. |

**Sec 129. Amendment of section 107 of the CGST Act (W.e.f. 1 Oct. 2025)**

In section 107 of the Central Goods and Services Tax Act, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:—

**“Provided that** in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”.

| Comments [Sec 129] |  |
|--------------------|--|
| 1                  | <p>At present, pre-deposit, @25% of the penalty, is required to be paid where appeal is being filed against an order under sec 129(3). For all other appeals also involving penalty, there is no requirement of pre-deposit.</p> <p>However, with this amendment, mandatory pre-deposit shall be made in all the penalty orders which are not associated with tax demand. Further, requirement of deposit of 25% in case of order under sec 129(3) will be reduced to 10%. Other such orders might include imposition of penalty under sec 122 of the CGST Act, e.g., non-issue of e-way bills or e-invoice, issue of bogus invoices, etc.</p> |

### Sec 130. Amendment of section 112 of the CGST Act (W.e.f. 1 Oct. 2025)

In section 112 of the Central Goods and Services Tax Act, in sub-section (8), the following proviso shall be inserted, namely:—

**“Provided that** in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.”.

| Comments [Sec 130] |   |
|--------------------|---|
| 1                  | <p>Mandatory pre-deposit @10% shall be made in all the penalty orders which are not associated with tax demand. Such orders might include imposition of penalty under sec 122 of the CGST Act, e.g., non-issue of e-way bills or e-invoice, issue of bogus invoices, order under sec 129(3), etc.</p> |

### Sec 131. Insertion of section 122B of the CGST Act (W.e.f. 1 Oct. 2025)

After section 122A of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

**“122B. Penalty for failure to comply with track and trace mechanism.**

Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of **one lakh rupees or ten per cent. of the tax payable** on such goods, whichever is higher.”.

| Comments [Sec 131] |   |
|--------------------|---|
| 1                  | <p>New section 122B is being inserted to provide penalty for contraventions of provisions related to the Track and Trace Mechanism provided under sec 148A.</p> |

**Sec 132. Insertion of section 148A of the CGST Act (W.e.f. 1 Oct. 2025)**

After section 148 of the Central Goods and Services Tax Act, the following section shall be inserted, namely:—

**“148A. Track and trace mechanism for certain goods.**

- (1) The Government may, on the recommendations of the Council, by notification, specify,—
- (a) the goods;
  - (b) persons or class of persons who are in possession or deal with such goods,

to which the provisions of this section shall apply.

- (2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1),—
- (a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and
  - (b) prescribe the unique identification marking for such goods, including the information to be recorded therein.
- (3) The persons referred to in sub-section (1), shall,—
- (a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;
  - (b) furnish such information and details within such time and maintain such records or documents, in such form and manner;
  - (c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;
  - (d) pay such amount in relation to the system referred to in sub-section (2), as may be prescribed.”.

| <b>Comments [Sec 132]</b> |   |
|---------------------------|---|
| 1                         | New section 148A is being inserted to provide for an enabling provision for implementation of track and trace mechanism for ensuring effective monitoring and control of supply of specified commodities. |

**Sec 133/134. Amendment of Schedule III of the CGST Act (W.e.f. 1 July 2025)**

In Schedule III of the Central Goods and Services Tax Act,—

- (i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted **with effect from the 1st day of July, 2017**, namely:—

- “(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;”;
- (ii) in Explanation 2, after the words “For the purposes of”, the words, brackets and letter “clause (a) of” shall be inserted and shall be deemed to have been inserted **with effect from the 1st day of July, 2017;**
- (iii) after Explanation 2, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the **1st day of July, 2017**, namely:—
- “Explanation 3.**—For the purposes of clause (aa) of paragraph 8, the expressions “Special Economic Zone”, “Free Trade Warehousing Zone” and “Domestic Tariff Area” shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.” (28 of 2005).

No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 133 been in force at all material times.

| <b>Comments [Sec 133 and 134]</b>  |  |
|--|--|
| 1  | Schedule III of CGST Act is being amended, by inserting a new clause (aa) in paragraph 8 of Sch III of the GST Act, to provide that the supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area shall be treated neither as supply of goods nor as supply of services. |
| 2  | <i>Explanation 2</i> of Sch III of the GST Act, is being amended to clarify that the said explanation would be applicable in respect of clause (a) of paragraph 8 of the said Schedule.  |
| 3  | Further, Explanation 3 to Sch III of the GST Act is being inserted to define the terms ‘Special Economic Zone’, ‘Free Trade Warehousing Zone’ and ‘Domestic Tariff Area’, for the purpose of the clause (aa) in paragraph 8 of said Schedule.  |
| All these amendments will be effective retrospectively from <b>1 July 2017</b> ; however, notification for effective date is not yet issued.   |  |
| However, no refund shall be made of all such tax which has been collected, but which would not have been so collected, had afore-stated section 133 been in force at all material times. |  |

## **1.2 Recommendations of the GST Council in its meeting held on 03 Sept. 2025**

### **1.2.1 Recommendations relating to GST rates on Goods and Services**

- (1) The HSN-wise rate changes in goods and services are specified in ***Annexure-I*** and ***Annexure-III***, respectively, of the Press Release dated 03.09.2025.
- (2) The Sector-wise rate changes in goods and services are specified in ***Annexure-II*** and ***Annexure –IV***, respectively, of the said Press Release.



- (3) The Government has already issued rate related notifications on 17.09.2025, which have been made effective from 22.09.2025. Particulars of these notifications is given in Para H of Chapter C-1 of this Book. The amended rates of goods and services have been compiled / incorporated in Part C of this Book
- (4) **Other decisions/recommendations relating to goods**
  - (i) GST will be levied on Retail Sale Price (RSP) instead of transaction value on Pan Masala, Gutkha, Cigarettes, Unmanufactured tobacco, Chewing tobacco like Zarda.
  - (ii) To grant ad hoc IGST and compensation cess exemption on new armoured sedan Car imported by the President's Secretariat for the President of India.
- (5) **Other decisions/recommendations relating to services**
  - (i) To add Explanations to the definition of 'specified premises' in the context of taxability of restaurant services in order to clarify the position that a stand-alone restaurant cannot declare itself as a 'specified premises' and consequently cannot avail the option of paying GST at the rate of 18% with ITC.
  - (ii) To align the valuation rules with the change in the tax rate applicable to lottery tickets, certain amendments in the GST Valuation rules are being carried out.
- (6) **Recommendations relating to date of implementation**
  - (a) The changes in GST rates on services will be implemented with effect from 22 Sept. 2025.
  - (b) The changes in GST rates of all goods *except* pan masala, gutkha, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and bidi, will be implemented with effect from 22 Sept. 2025.
  - (c) Pan Masala, gutkha, cigarettes, chewing tobacco products like zarda, unmanufactured tobacco and bidi will continue at the existing rates of GST and compensation cess where applicable, till loan and interest payment obligations under the compensation cess account are completely discharged.

## 1.2.2 Measures for facilitation of trade - Process Reforms

### (I) Refund related recommendations

- (1) **Risk-based provisional refund on Zero rate supply:**
  - (i) **Sanction of risk-based provisional refund to facilitate refund claims on account of zero-rated supply of goods or services or both (i.e. export of goods or services or both or supply to a Special Economic Zone developer/unit for authorised operations.):** The Council recommended amendment in rule 91(2) of CGST Rules, to provide for sanction of 90% of refund claimed as provisional refund by the proper officer on the basis of identification and evaluation of risk by the system.

- (ii) However, in exceptional cases, the proper officer may for reasons to be recorded in writing, instead of granting refund on provisional basis proceed with the detailed scrutiny of the refund claim.
  - (iii) The Council recommended issuance of a notification to notify certain category of registered persons who may not be granted refund on provisional basis. **This provision shall be operationalized from 1 Nov. 2025.**
- (2) **Risk-based provisional refund on Inverted duty structure (IDS):**
- (i) **Proposal for Risk-Based Provisional Sanction of refunds arising out of IDS:** The Council recommended amending sec 54(6) of the CGST Act, to provide for sanction of 90% of refund claimed on provisional basis, in cases arising out of inverted duty structure, on similar lines as is presently available for refund in respect of zero-rated supply.
  - (ii) It has been decided by the Central Government that, pending requisite amendments in CGST Act, instructions shall be issued by the Central Board of Indirect Taxes and Customs (CBIC) to direct Central Tax field formations for grant of provisional refund equivalent to 90% of amount claimed as refund, arising out of Inverted Duty Structure on the basis of identification and evaluation of risk by the system, as in the case of provisional refunds on account of zero-rated supplies. **This shall be operationalized from 1 November, 2025.**
- (3) **Amendment in CGST Act to provide for GST Refunds in respect of low value export consignments**
- The Council recommended amendment to sec 54(14) of the CGST Act so as to remove the threshold limit for refunds arising out of exports made with payment of tax. This will particularly help small exporters making exports through courier, postal mode etc.

## (II) Registration

- (i) **Simplified GST Registration Scheme for Small and Low-Risk Businesses:** In order to simplify the registration process, the Council has recommended the introduction of an optional simplified GST registration scheme wherein registration shall be granted on an automated basis **within three working days** from the date of submission of application in case of low risk applicants and applicants who based on their own assessment, determine that their output tax liability on supplies to registered persons will not exceed **Rs. 2.5 lakh per month** (inclusive of CGST, SGST/UTGST & IGST). The scheme will provide for voluntary opting into and withdrawal from the scheme.
- This will benefit around 96% of new applicants applying for GST registration. ***This shall be operationalized from 1 Nov. 2025.***

- (ii) **Introduction of Simplified Registration Scheme for small suppliers supplying through electronic commerce operators:** The Council approved in-principle, the concept of a simplified GST registration mechanism for small suppliers making supplies through e- commerce operators (ECOs) **across multiple States** facing challenges in maintaining principal place of business in each State as currently required under the GST framework. The detailed modalities for operationalizing the said scheme will be placed before GST Council.

It will ease compliance for such suppliers and facilitate their participation in e- commerce activities across States.

**(III) Amendment in place of supply provisions for intermediary services under section 13(8) of the IGST Act**

The Council recommended omission of clause (b) of sec 13(8) of IGST Act. Accordingly, after the said law amendment, the place of supply for “intermediary services” will be determined as per the default provision under section 13(2) of the IGST Act, i.e. the location of the recipient of such services. This will help Indian exporters of such services to claim export benefits.

**(IV) Amendment of sec 15 and sec 34 of CGST Act in respect of Post Sale Discount: Recommendations**

- (i) To omit sec 15(3)(b)(i) of CGST Act, thereby omitting the requirement of establishing the discount in terms of an agreement entered into before or at the time of such supply and specifically linking of the same with relevant invoices,
- (ii) To amend sec 15(3)(b) of CGST Act to provide that discount should be granted through a credit note issued under sec 34 of the CGST Act and to correspondingly amend sec 34 to include a reference to sec 15(3)(b), so as to provide for reversal of Input tax credit by the recipient in case where a post-sale discount is given and value of supply is reduced through GST Credit note.
- (iii) To rescind circular No.212/6/2024-GST dated 26th June 2024 which provided a mechanism ensuring compliance of conditions of Section 15(3)(b)(ii) of the CGST Act by the suppliers.
- (iv) **Issuance of circular on certain issues pertaining to Post Sale Discount:** In order to remove ambiguity and legal disputes, the Council recommended to provide clarification on certain issues pertaining to Post Sale Discount namely, -
- (a) non-reversal of input tax credit on account of post-sale discount through financial/commercial credit note;

- (b) treatment of the post-sale discount provided by manufacturer to the dealer as additional consideration, in the transaction between dealer and end-customer;
- (c) treatment of post-sale discount as consideration lieu of promotional activities etc. performed by the dealer.

## **(V) Other Recommendations**

The Council recommended retail sale price-based valuation under GST for Pan Masala, Cigarettes, Gutkha, Chewing Tobacco, Zarda, Scented tobacco and Unmanufactured Tobacco. Accordingly, consequent amendments in CGST Rules and notifications will be carried out.

### **1.2.3 Operationalization of the Goods and Services Tax Appellate Tribunal (GSTAT)**

- (1) The GSTAT will be made **operational for accepting appeals before 30.09.2025 and will commence hearing before 31.12.2025.**
- (2) The Council also recommended the date of **30.06.2026 for limitation of filing of backlog appeals.**
- (3) The Principal Bench of the GSTAT will also serve as the National Appellate Authority for Advance Ruling.
- (4) These measures will significantly strengthen the institutional framework of GST by providing a robust mechanism for dispute resolution, ensuring consistency in advance rulings, and offering greater certainty to taxpayers.
- (5) This will further enhance trust, transparency, and ease of doing business under the GST regime.

