



The Institute of Chartered Accountants of India

GST & Indirect Taxes Committee

GOODS & SERVICES TAX UPDATE-255

1. Insertion of Rule 16A - Grant of Temporary Identification Number

A new rule 16A has been inserted in the CGST Rules, 2017 with effect from a date to be notified to provide for grant of Temporary Identification Number to a person who is not liable to take registration under the Act but is required to make any payment under the provisions of the Act. For this purpose, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.

Consequent amendment has been made in rule 87 (Electronic Cash Ledger) and FORM GST REG-12 has been substituted with a new Form.

2. Amendment in Rule 19-Amendment of Registration

Rule 19 has been amended to provide that the provisions applicable for amendment of registration shall now also be applicable to Form GST CMP-02 (Intimation to pay tax under Composition Levy-Section 10).

[Notification No. 07/2025-CT dated 23.01.2025](#)

3. Waiver of late fee for late filing of Form GSTR-9C

The amount of late fee referred to in section 47 for late filing of Annual Return as required under section 44 for the registered persons who are required to furnish Form GSTR-9C along with Form GSTR-9 but failed to furnish the same for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, has been waived which is in excess of the late fee payable upto the date of furnishing of FORM GSTR-9 for the said financial year, if the said reconciliation statement is furnished subsequently on or before the 31st March, 2025.

Further, no refund of the late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

[Notification No. 08/2025-CT dated 23.01.2025](#)

Vice – Chairman
GST & Indirect Taxes Committee

Chairman
GST & Indirect Taxes Committee

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