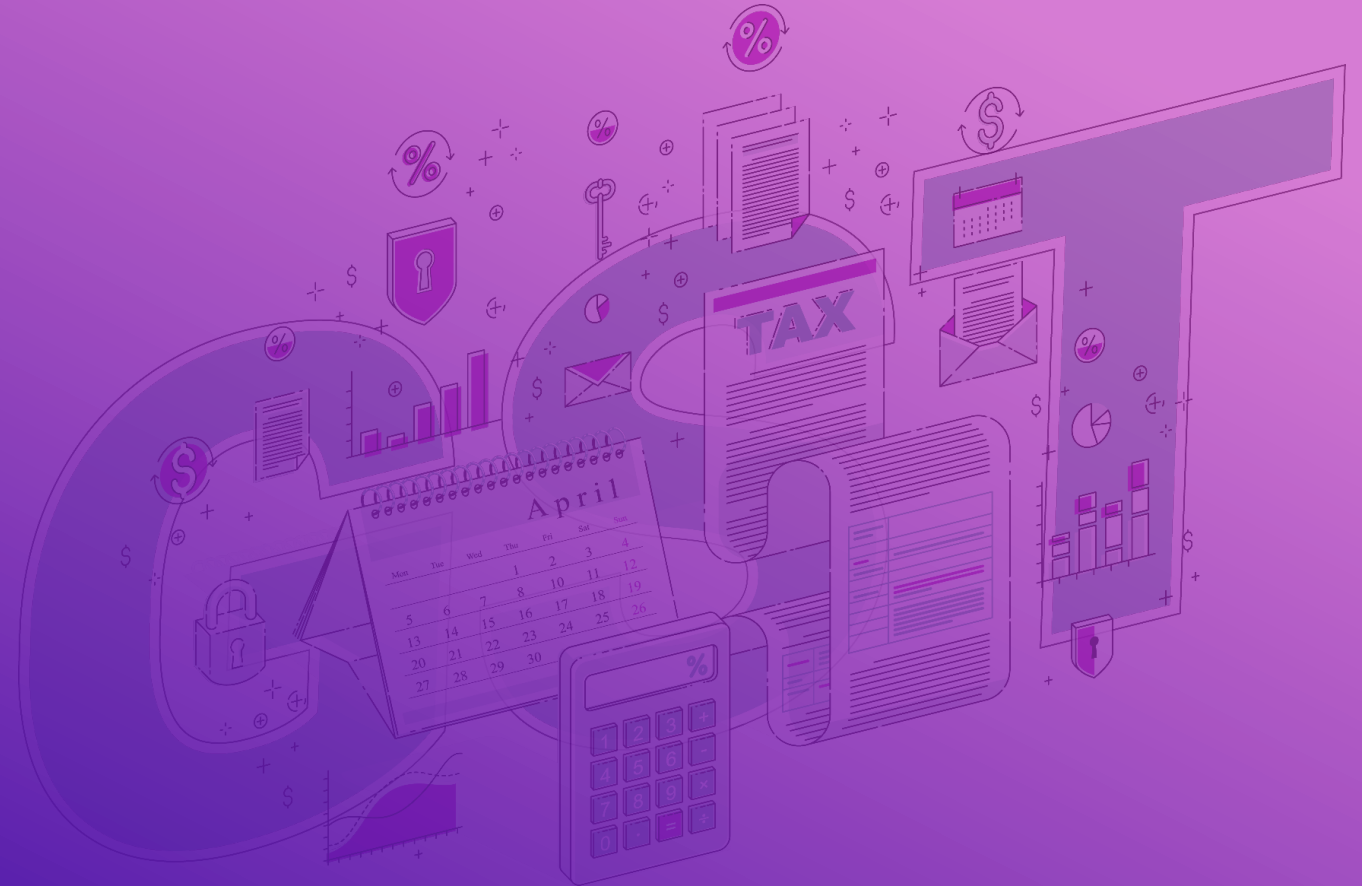


GST Trail

February 2025

Key Highlights

GST Notifications and
Clarification Circulars



Notification Updates

[Notification 09/2025–Central Tax dated 11 February 2025](#)

CBIC has notified that the provisions of the Central Goods and Services Tax (Amendment) Rules, 2024 issued vide [Notification 12/2024–Central Tax dated 10 July 2024](#) shall come into force as below:

Sr. No	Rules	Date
1	Rules 2, 24, 27 and 32	11 February 2025
2	Rules 8, 37 and clause (ii) of rule 38	01 April 2025

Circular Updates

[Circular No. 247/04/2025-GST dated 14 February 2025](#)

The CBIC has issued clarification w.r.t. the GST rates and classification (goods) for the below transactions based on the recommendations of the GST Council in its 55th meeting held on 21 December 2024 at Jaisalmer

Sr. No	Rules	Date
1	<ul style="list-style-type: none"> i. Classification and GST rate on pepper of genus Piper. ii. Whether the supply of dried pepper by an agriculturist is exempt from GST? 	<ul style="list-style-type: none"> i. Pepper of the genus Piper, whether green (fresh), white, or black, is covered under HS 0904 and attracts 5% GST vides S. No. 38 of Schedule I of Notification 01/2017-Central Tax (Rate) dated 28 June 2017. ii. An agriculturist supplying dried pepper is not liable to be registered under Section 23(1) of the CGST Act and is exempt from GST.
2	Applicable rate on supply of raisins by agriculturists.	An agriculturist supplying raisins is not liable to be registered under Section 23(1) of the CGST Act and is exempt from GST.
3	GST rate on ready-to-eat popcorn	Ready-to-eat popcorn that is mixed with salt and spices is classifiable under HS 2106 90 99. It attracts 5% GST if other than pre-packaged and labeled vide S. No. 101A of Schedule I of notification Notification 01/2017-Central Tax (Rate) dated 28 June 2017 and 12% GST, if sold as packaged and labeled, vide S. No. 46 of Schedule II of Notification Notification 01/2017-Central Tax (Rate) dated the 28 June 2017 , as it has the essential character of namkeens.

Sr. No	Rules	Date
		<p>However, when the popcorn is mixed with sugar thereby changing its character to sugar confectionary (e.g. caramel popcorn), it would be classifiable under HS 1704 90 90 attracting 18% GST vide S. No. 12 of Schedule III of Notification 01/2017-Central Tax (Rate) dated 28 June 2017.</p> <p>The applicability of the GST rate on ready-to-eat popcorn mixed with salt and spices for a past period up to 14 February 2025 is regularized on 'as is where is' basis.</p>
4	GST rate on autoclaved aerated concrete (AAC) blocks containing at least 50% fly ash content as raw material	<p>Fly ash bricks, fly ash aggregates, and fly ash blocks classifiable under HS 6815 attract 12% GST vide S. No. 176B of Schedule II of Notification 01/2017-Central Tax (Rate) dated 28 June 2017. Articles of cement, of concrete, or of artificial stone, whether or not reinforced, classifiable under HS 6810, attract 18% GST vide S.No. 181 of Schedule III of Notification 01/2017-Central Tax (Rate) dated 28 June 2017.</p> <p>AAC blocks containing more than 50% fly ash content will fall under HS 6815 and attract 12% GST.</p>

Sr. No	Rules	Date
5	Effective date of amended entry regarding ground clearance per entry 52B in Notification 01/2017-Compensation Cess (Rate) dated 28 June 2017.	The amendment carried out vide Notification 03/2023- Compensation Cess (Rate) dated 26 July 2023 will apply on or after 26 July 2023.

Technical Updates

[Gross and Net GST revenue collection report for the month of January 2025](#)

The GSTN team has released gross and net GST revenue collections for January 2025. Detailed report may be viewed [here](#).

[Advisory On E-Way Bill Generation For Goods Under Chapter 71](#)

The GSTN team has announced that the facility for E-Way Bill (EWB) generation for goods under Chapter 71 has been withdrawn.

The same is pursuant to Rule 138(14) of the Central Goods and Services Tax (CGST) Rules, 2017, read with its Annexure S.Nos. 4 and 5, states that goods covered under Chapter 71, viz., Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal, jewellery, goldsmiths', and silversmiths' articles, except those classified under HSN 7117(Imitation Jewellery), are exempt from the mandatory requirement of generating an E-Way Bill.

It is pertinent to note that for the intrastate movement of such goods within the state of Kerala, the generation of an EWB has been mandated by the state of Kerala. An [advisory](#) dated 27 January 2025 has already been issued in this regard.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of:

1. [Maharashtra and Lakshadweep](#)
2. [Jharkhand and Andaman and Nicobar Islands](#)

In accordance with the amended Rule 8 of the CGST Rules, 2017, which provides that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application, the GSTN has developed said functionality. The said functionality was rolled out in Maharashtra and Lakshadweep on 08 February 2025 and in Jharkhand as well as Andaman and Nicobar Islands on 15th February 2025. The advisories also outline the detailed procedure for the document verification and appointment booking process.

Advisory for GST Registration Process (Rule 8 of CGST Rules, 2017)

In line with recent developments in the GST registration process, the GSTN team has outlined the steps to be adhered to:

1. By Applicants Not Opting for Aadhaar Authentication;
2. By Applicants Opting for Aadhaar Authentication and applications identified for Biometric Authentication and
3. In case of non-generation of Application Reference Number (ARN)

Advisory on Introduction of Form ENR-03 for Enrolment of Unregistered Dealers/Persons in e-Way Bill Portal for generating e-way Bill

The Team GSTN has introduced a new feature in the E-Way Bill (EWB) system to facilitate the enrolment of unregistered dealers supplying goods, effective 11 February 2025. In accordance with [Notification 12/2024 dated 10 July 2024](#), Form ENR-03 has been introduced for the enrolment of unregistered dealers.

Unregistered dealers engaged in the movement or transportation of goods can now generate e-Way Bills by enrolling themselves on the EWB portal and obtaining a unique Enrolment ID. This ID will serve as an alternative to the Supplier GSTIN or Recipient GSTIN for generating e-Way Bills. The advisory further outlines a user guide for ENR-03 Enrolment.



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