

- i. Simplified registration scheme w.e.f. 01.11.2025 has been introduced wherein automated registration is granted within three working days for low-risk applicants and those with output tax liability up to Rs. 2.5 lakh per month on supplies to registered persons. This has helped reduce time for getting registration.
- ii. A scheme of quarterly return filing and monthly payment (QRMP) has been introduced wherein taxpayers with turnover up to Rs. 5 crore have an option to file returns on quarterly basis instead of monthly returns.
  - iii. The refund process is electronic since 26.09.2019. Based on the recommendations of GST Council in its 56th meeting, risk-based provisional refund has been introduced for zero-rated supplies with 90% provisional refund in low-risk cases w.e.f. 01.10.2025.
  - iv. Similarly to address the grievances of the taxpayers for blockage of working capital instructions have been issued vide Instruction no 06/2025-GST dated 01.10.2025 by the Central Board of Indirect Taxes and Customs to its field formations and officers to provide provisional refund on account of inverted duty structure also.
- v. Section 128A has been inserted in the Central Goods and Services Tax Act, 2017, providing for waiver of interest and penalties on demand notices issued under Section 73 for fiscal years 2017-18, 2018-19 and 2019-20, in cases where the taxpayer pays the full amount of tax demanded by 31.03.2025. This has helped to provide relief to taxpayers and encourage voluntary compliance and reduce litigation.
  - vi. Amendment has been made in Sections 107 and 112 of the Central Goods and Services Tax Act, 2017, for reducing the amount of pre-deposit required for filing appeals under GST. The pre-deposit has been capped and reduced to Rs 40 crores (Rs 20 crores (CGST) and Rs 20 crores (SGST)) under the CGST Act, 2017. This would help improve access to appellate remedy for taxpayers.