



Tax
Hub

Newsletter

September - 2025

(Covers Tax updates, Case laws and Due dates of GST, Income Tax and MCA)



+91 90038 71616



mailto:taxhub@gmail.com



www.taxhub.net.in

Follow us on Social Media



Welcome to our Newsletter!

In this edition of our newsletter, we are excited to bring you the most recent updates and developments in the field of taxation and legal amendments. Our primary goal is to provide you with timely and accurate information to assist you in making informed business decisions.

We understand the complexities of the ever-changing tax laws and regulations. That is why we curate each edition carefully to cover topics that are most relevant to your business and professional needs. Whether it is changes in tax laws, case studies, or tips on tax planning, our newsletter aims to be a comprehensive resource for all your tax-related queries.

Your feedback is incredibly important to us. It not only helps us improve but also ensures that we cover topics that matter the most to you. We are committed to making this newsletter a valuable resource, and we are always open to suggestions and questions.

If you have any questions or require further clarification on any of the topics discussed, please do not hesitate to reach out. Our dedicated team is just an email or a phone call away, ready to assist you in any way possible. We hope you find this newsletter both informative and useful. Thank you for your continued support!

Our Profile



Tax Hub is one of the leading Tax Consultancy firm's based in Chennai. Being into practice from 2016, we have built a reputation for offering top-notch services related to accounts, audit and consulting.

Our mission is to provide unparalleled tax services with a focus on accuracy, timeliness, and client satisfaction. We strive to simplify complex tax regulations for our clients, ensuring compliance and maximizing savings. Our team is dedicated to staying abreast of the ever-evolving tax laws, offering proactive advice and tailored solutions.

Our vision is to be a leading tax firm renowned for delivering exceptional and innovative tax solutions. We aspire to empower our clients with comprehensive, personalized tax strategies, enhancing their financial health and compliance. We are committed to nurturing a professional environment where trust, integrity, and expertise are the cornerstones.

We specialize in both direct and indirect taxation. From Income tax to GST, we offer a one-stop solution for all your tax-related concerns.

Our dedicated team consists of 10 highly skilled professionals. Each member brings a unique set of skills, ensuring that we provide comprehensive solutions tailored to your needs.

Over the years, we have had the privilege of working with a diverse clientele. From small businesses to large corporations, we deliver exceptional service to all.

Our firm is not just about numbers; we believe in building long-term relationships. Trust and transparency are the cornerstones of our practice.

We understand the complexities of the financial landscape and are committed to staying ahead of the curve. Our team is always updated with the latest tax laws and regulations.

Efficiency and accuracy are our hallmarks. Our streamlined processes ensure that we deliver timely and accurate services, every time.

At Tax Hub, your financial well-being is our top priority. Partner with us and experience unparalleled financial solutions that drive your business forward.

Technology is at the core of our operations. We employ modern software tools and digital platforms to make our services more accessible and efficient for our clients.

Sustainability and social responsibility are important to us. We engage in ethical practices and are committed to contributing positively to our community.

Index of Contents

S.no	Particulars
1	Tax Updates
2	Case Laws
3	Due Dates

Rest assured, we keep a vigilant eye on every tax update that's relevant to you. However, knowledge is power, and we encourage you to take a moment to review the recent tax updates below. If you have any questions or need further clarification on any of them, please don't hesitate to reach out to us. Your financial success is our priority!

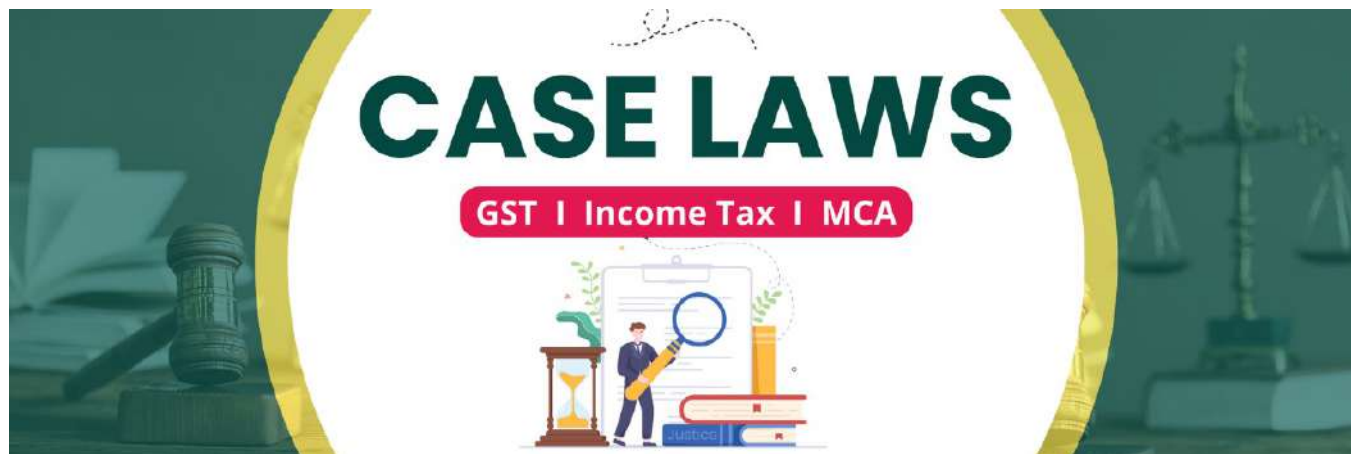


Date	Subject	Details	Act
29-09-2025	MCA Extends Due Date for DIR-3 KYC Filing Without Fee till 15th October 2025	The Ministry of Corporate Affairs (MCA) has issued General Circular No. 04/2025 dated 29th September 2025, extending the deadline for filing e-form DIR-3-KYC and web-form DIR-3-KYC-WEB without any filing fee. Earlier, the last date was 30th September 2025, but based on stakeholder suggestions, the due date has now been extended to 15th October 2025. This relaxation aims to provide additional time for directors to complete their KYC compliance without incurring penalties. The circular is issued with the approval of the competent authority and is available on the MCA website.	MCA
29-09-2025	GST Appellate Tribunal Portal: Staggered E-Filing Begins - Appeals Allowed Till 30th June 2026	GSTN has launched the e-filing portal for GST Appellate Tribunal (GSTAT) appeals. A staggered filing schedule is in place based on the date of ARN/CRN of first appeals (APL-01/APL-03) or RVN-01. Filing begins from 24th September 2025, and appeals can be submitted until 30th June 2026. For cases with no ARN/CRN in the system, filing starts midnight of 31st Dec 2025. Appeals against APL-04 orders issued after 1st April 2026 must be filed within 3 months. The advisory guides users through filing, document upload, DSC/eSign, and payment procedures.	GST
27-09-2025	Invoice-Wise Reporting in GSTR-7 Made Mandatory from September 2025 Onwards	GSTN has announced that invoice-wise reporting in Form GSTR-7 (TDS return) is now mandatory from the September 2025 tax period onward. As per Notification No. 09/2025 - Central Tax dated 11.02.2025, this functionality is now live on the GST portal. TDS deductors must provide invoice-level details for which	GST

		tax has been deducted at source while filing Form GSTR-7. The due date for filing GSTR-7 for September 2025 is 10th October 2025. For issues, users are advised to raise a grievance via the Self-Service Portal on the GST portal for resolution.	
27-09-2025	CBIC Clarifies: eOffice Issue Number Now Deemed Valid DIN	The CBIC, via Circular No. 252/09/2025-GST dated 23rd September 2025, has clarified that communications sent using the public option in eOffice with an electronically generated Issue Number will now be treated as valid Document Identification Numbers (DINs). This eliminates the need to quote a separate DIN on such communications. An online utility (https://verifydocument.cbic.gov.in) has been launched to verify these Issue Numbers. However, DIN will still be mandatory on communications not sent via eOffice public option or those without RFNs. Past circulars stand modified to this extent.	GST
25-09-2025	CBDT Extends Tax Audit Due Date to 31-10-25	The Central Board of Direct Taxes (CBDT) has extended the due date for filing various audit reports under the Income-tax Act, 1961 for AY 2025-26 (PY 2024-25). - The earlier deadline of 30th September 2025 is now extended to 31st October 2025. - The extension comes after professional bodies highlighted challenges due to floods and natural disruptions. - CBDT clarified the e-filing portal is fully functional with over 4.02 lakh TARs uploaded by 24th September and 7.57 crore ITRs filed till 23rd September. CBDT Press Release dated 25.09.2025 - Circular/Notification awaited. Stay compliant, file your Audit Reports before 31st October 2025.	Income Tax
22-09-2025	MCA Allows Holding of AGM/EGM via VC or OAVM Till Further Orders - Clarification Issued	MCA has issued General Circular No. 03/2025 dated 22nd September 2025, allowing companies to hold Annual General Meetings (AGMs) and Extraordinary General Meetings (EGMs) via Video Conference (VC) or Other Audio-Visual Means (OAVM) in accordance with earlier circulars. This is in continuation of past circulars including General Circular No. 10/2022 and 20/2020. However, it is clarified that this does not extend statutory timelines for holding AGMs. Companies must still comply with deadlines as per the Companies Act, 2013, and delays will invite legal action under the Act.	MCA
22-09-2025	CBDT Circular 13/2025 - Waiver of Interest on Demands Arising from 87A Rebate Reversal	CBDT has issued Circular No. 13/2025 dated 20th September 2025, directing field officers to consider waiver of interest under section 220(2) in cases where demand was raised due to rectification of 87A rebate previously allowed by CPC but later disallowed. These issues occurred due to technical discrepancies in rebate calculation during return processing. CBDT clarified that since such demands arose from backend processing errors and not taxpayer default, interest should be waived where conditions under section	Income Tax

		220(2A) are met. This provides major relief to affected taxpayers.	
22-09-2025	MCA Issues Advisory on Avoiding Rejections in LLP Incorporation (FiLLiP) Applications	The Ministry of Corporate Affairs (MCA) has issued an important advisory for stakeholders filing LLP incorporation (FiLLiP) forms. To reduce rejections and resubmissions, MCA advises: 1) Ensure registered office address proof is valid (not older than 2 months) and matches the form. 2) Fill all mandatory fields correctly in the subscriber sheet, as it is a critical document. 3) In conversion cases, comply with requirements like submitting latest balance sheet, obtaining consents, and publishing newspaper ads. Following these guidelines will ensure faster approvals and fewer delays.	MCA
17-09-2025	Mega GST Exemption Notification Issued - Over 170 Goods Now Tax-Free from 22nd September 2025	The Ministry of Finance has issued Notification No. 10/2025-Central Tax (Rate) dated 17th September 2025, exempting intra-State supplies of 170+ specified goods from GST under Section 11(1) of the CGST Act, 2017. This supersedes the earlier Notification No. 02/2017. The exemption applies to essential items such as fresh fruits, vegetables, unbranded pulses, dairy, grains, natural honey, jaggery, hearing aids, sanitary napkins, printed books, musical instruments, Indian flag, and many agricultural inputs. The revised list will be effective from 22nd September 2025, based on GST Council recommendations.	GST
17-09-2025	GST Appellate Tribunal: Last Date to File Appeals for Pre-April 2026 Orders is 30th June 2026	The Ministry of Finance, via Notification S.O. 4220(E) dated 17th September 2025, has notified 30th June 2026 as the cut-off date to file appeals before the GST Appellate Tribunal for cases where the appealable order was communicated before 1st April 2026. For orders communicated on or after 1st April 2026, the standard three-month window to file appeals will apply from the date of communication. This notification is issued under Section 112(1) of the CGST Act, 2017, based on GST Council recommendations.	GST

Don't miss out on crucial legal insights that could impact your business success! Our Monthly Case Laws Digest is your gateway to understanding important court decisions that matter to your business. Take a moment to review these significant rulings below, and if you require more information or have questions, feel free to reach out to us.



Date	Subject	Details	Citation
15-09-2025	PCIT must pass a reasoned order and consider genuine hardship while deciding condonation applications u/s 119(2)(b)- Udit Goyal v. Principal Commissioner of Income-tax	Facts: The assessee had filed his ITR for AY 2021-22 belatedly by 12 days (on 12-01-2022), wherein he declared income and sought to carry forward a long-term capital loss of Rs. 41.85 lakhs. To regularize the delay, he submitted an application u/s 119(2)(b) of the Income-tax Act, contending that the delay was due to difficulties and restrictions caused by the COVID-19 pandemic. The PCIT rejected the condonation request, holding that no genuine hardship was made out, but the order was brief, mechanical, and failed to address the detailed reasons furnished by the assessee. Decision: The Delhi HC emphasized that the PCIT, while exercising powers u/s 119(2)(b), functions as a quasi-judicial authority and is required to pass a reasoned and speaking order. Since the order in question was unreasoned and did not deal with the specific explanations given by the assessee regarding pandemic-related hardships, it was held to be legally unsustainable. Consequently, the Court set aside the rejection order and directed the PCIT to reconsider the application afresh (de novo) in accordance with the law.	W.P. (C) No. 415 of 2025 CM APPL. No. 2081 of 2025
04-09-2025	Section 161 rectification cannot be used to recall appellate order solely because an SLP is pending- Opasil Pigments and Chemicals (P.) Ltd. v. State of U.P.	Facts: The petitioners goods were detained by the tax authorities and a penalty order was imposed u/s 129(3) of the GST Act. On appeal, the appellate authority set aside the penalty by a reasoned order, but later recalled its own decision on an application filed u/s 161, on the ground that the department had already filed an SLP before the SC. Importantly, in that pending SLP, the SC had neither issued any interim stay nor imposed any restriction on continuation of appellate	WRIT TAX No. 613 and 604 of 2020

		proceedings. Decision: The HC held that the mere filing of an SLP, in the absence of any interim stay, cannot be a legal basis to recall an appellate order that has already been decided on merits. Section 161 of the GST Act provides a limited power of rectification for correcting mistakes apparent on the face of record; it does not authorize review, reconsideration, or recall of a concluded appellate order. Accordingly, the rectification/recall orders passed by the authority were quashed, and the earlier appellate order in favour of the assessee was restored.	
04-09-2025	Section 107(11) bars remand to Adjudicating Authority; Appellate Authority must decide appeals on merits- Anand and Anand v. Principal Commissioner Central Goods and Services	Facts: The Joint Commissioner, CGST Appeals, remitted multiple appeals back to the Adjudicating Authority for re-examination of the place of supply of services. Section 107(11) of the CGST Act mandates that the Appellate Authority cannot remit a case back to the original adjudicating authority. The petitioner challenged the remand, arguing that the Appellate Authority failed to follow the statutory provision. Decision: The Allahabad HC held that Section 107(11) bars the Appellate Authority from remanding matters to the adjudicating authority. The Court set aside the latter part of the impugned order, which remitted the appeals back, noting that the Appellate Authority must decide appeals by confirming, modifying, or annulling the original orders. The Joint Commissioner, CGST Appeals, was directed to decide the appeals afresh in accordance with law without remanding to the Adjudicating Authority.	WRIT TAX No. 1263 of 2023
04-09-2025	Provision for discount allowed as a legitimate business expense; no substantial question of law arises- Principal Commissioner of Income-tax v. LTI Mindtree Ltd.	Facts: LTI Mindtree Ltd., engaged in software development and consultancy, filed its return for A.Y. 2014-15, declaring income under normal provisions and u/s 115JB. The AO disallowed a provision for a discount of Rs. 29 crore, treating it as contingent, while the assessee argued it was based on sales targets and followed a scientific method. ITAT, relying on the assessee's own earlier cases (A.Y. 2004-05 and 2009-10), held the provision for discount as an allowable expenditure, noting it was fully discharged in subsequent years. Decision: The HC observed that the provision for discount had been consistently allowed in the assessee's prior assessment years. The method adopted by the assessee was scientific, systematic, and aligned with the matching principle of accounting. No substantial question of law arose; the appeal by the revenue was dismissed, upholding the Tribunal's decision in favor of the assessee.	IT APPEAL NO. 147 OF 2024
03-09-2025	The rejected compounding plea does not trigger higher 5% charges;	Facts: The Petitioner, a director, delayed depositing TDS for FY 2009-10, which led to criminal prosecution. His first compounding application (2014) was rejected in 2016 for non-payment of charges; later, a second	W.P.(C) No. 16569 of 2023 CM APPL. No. 66783 of 2023

	only 3% applies- Sangeet Seth v. Chief Commissioner of Income-tax	application (2017) was accepted in 2018 at 3% charges. In 2019, the department demanded 5% charges, claiming it was a second compounding, and the petitioner misrepresented facts. Decision: The 5% compounding charges apply only when a prior offence was actually compounded (order passed + charges paid), as per the CBDT 2014 guidelines. Since the first application was rejected, no compounding took place; hence, the second application was still for the first offence. The Court held that only 3% charges were leviable, quashed the 2019 demand letter, and allowed the petition in favour of the assessee.	
03-09-2025	Assessment orders lacking Assessing Officers signature are invalid; fresh assessment permissible- RCC Engineering (P.) Ltd. v. Deputy Assistant Commissioner	Facts: RCC Engineering (P.) Ltd. received GST assessment orders pertaining to the FYs 2019-20, 2021-22, and 2022-23. The petitioner contested the validity of these orders on the ground that they were devoid of the signature of the AO, a fundamental procedural requirement. Precedent judgments of the Andhra Pradesh HC, along with Rule 26(3) of the CGST Rules, 2017, establish that orders lacking the requisite signature are legally invalid and cannot be considered as duly served. Decision: The Court annulled the impugned assessment orders on account of the absence of the AOs signature, rendering the orders procedurally defective. The respondent authority was accorded liberty to initiate fresh assessment proceedings, ensuring issuance of proper notice and affixation of the authorized signature. The interval between the issuance of the impugned orders and the receipt of the HCs judgment is excluded for the purposes of limitation, thereby not prejudicing the petitioner.	WRIT PETITION NO. 21892 of 2025
03-09-2025	Survey-based excess stock cannot attract penal provisions; recovery must follow Sections 73/74- Tru Sound (P.) Ltd. v. State of Uttar Pradesh	Facts: A survey was conducted at the business premises of Tru Sound (P.) Ltd., during which it was allegedly observed that excess stock existed, and no formal Panchnama was recorded. Pursuant to the survey, the authorities issued a notice u/s 130, read with Section 122 of the UPGST Act, and subsequently tax and penalty were levied despite the assessee submitting a detailed reply. The assessee contended that the proceedings were initiated under inappropriate provisions and that the appropriate mechanism u/s 73/74 should have been invoked for the recovery of tax. Decision: The Court quashed the impugned orders, holding that initiation of proceedings u/s 130/122 was not legally sustainable. The authorities were directed to refund any amounts deposited by the assessee, along with interest calculated at 4% per annum from the date of deposit until the date of refund.	WRIT TAX No. 179 of 2025
03-09-2025	Assessee's prior GST return filing nullifies Section 74	Facts: The assessee, engaged in contractual operations, had been diligently filing GST returns and discharging tax liabilities, but failed to formally	Civil Writ Jurisdiction Case No. 6949

	tax, interest, and penalty demands arising from non-communication- Parvinder Singh v. State of Bihar	communicate such filing to the competent revenue authority. The revenue authority initiated proceedings u/s 74, alleging concealment of supplies made to a government department during the relevant period. The resultant demand for tax, interest, and penalty arose exclusively due to the procedural lapse in communication, rather than any deliberate omission or fraudulent conduct. Decision: The HC observed that the assessee had in fact already filed the requisite returns, rendering the Section 74 proceedings unwarranted and unsustainable. The Court noted that the revenue authority could have easily verified the filing on the GST portal, which would have obviated the need for any coercive action. Consequently, the Court set aside the impugned orders imposing tax, penalty, and interest, and allowed the writ petition in favor of the assessee.	of 2025
02-09-2025	Notice issued under amended Section 148 after expiry of surviving time is time-barred and quashed- Opera Exports (P.) Ltd. v. Assistant Commissioner of Income-tax	Facts: The AO issued a notice under old Section 148 on 28-06-2021 for AY 2013-14 during the extended period allowed under TOLA, and later provided relevant information to the assessee on 28-05-2022; the assessee filed its reply on 11-06-2022. Subsequently, the AO issued an order u/s 148A(d) along with a fresh notice under amended Section 148 on 27-07-2022. The assessee challenged the notice, contending it was invalid and barred by limitation, having been issued beyond the permissible surviving time as per the Apex Court rulings in Ashish Agarwal (2022) and Rajeev Bansal (2024). Decision: The Court held that the last permissible date for issuance of the reassessment notice under amended Section 148 was 18-06-2022, considering TOLA provisions and the assessee's reply period. The notice dated 27-07-2022 was issued after the surviving time and was therefore invalid. All consequential proceedings, including the order u/s 148A(d), were quashed and set aside.	R/SPECIAL CIVIL APPLICATION NO. 8589 of 2023
02-09-2025	Reassessment order quashed for non-consideration of assessee's reply in faceless proceedings- Laxmanbhai Amarsingh Chavda v. Assessment Unit, Income-tax Department	Facts: The assessee, an agriculturist, had not filed a return for AY 2018-19; AO issued notice u/s 148A(b) on unexplained cash deposits of Rs. 16.20 lakh, to which the assessee replied that the deposits were from agricultural income. AO passed order u/s 148A(d) and issued notice u/s 148; assessee filed return declaring Rs. 22,240 and also replied to subsequent notices, including the SCN u/s 144B. Despite the assessee uploading a detailed reply with annexures on the portal, AO ignored the same and passed a reassessment order u/s 147 r.w.s. 144B, stating that no reply had been filed. Decision: The Court found AO's statement factually incorrect, as assessee's reply was indeed filed and acknowledged by the Revenue. Non-consideration of the reply was held to be a violation of principles of natural justice. The reassessment order was quashed.	R/SPECIAL CIVIL APPL. NO. 9080 of 2023

		and the matter remanded to AO for a fresh order.	
--	--	--	--

Tax Hub



Due Date	Department	Subject	Period
07-09-2025	Income Tax	TDS/TCS Payment	Aug, 25
10-09-2025	GST	GSTR-7	Aug, 25
10-09-2025	GST	GSTR-8	Aug, 25
11-09-2025	GST	GSTR-1	Aug, 25
13-09-2025	GST	GSTR-6	Aug, 25
13-09-2025	GST	IFF	Aug, 25
13-09-2025	GST	GSTR-5	Aug, 25
14-09-2025	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	Jul, 25
15-09-2025	Income Tax	ITR Filing - Extended Date	FY 24-25
15-09-2025	Income Tax	Form 24G	Aug, 25
15-09-2025	Income Tax	Form no. 3BB	Aug, 25
15-09-2025	Income Tax	Advance Tax - Q2	FY 25-26
15-09-2025	PF & ESIC	PF & ESIC	Aug, 25
16-09-2025	Income Tax	ITR Filing - further Extended Date by 1 day	FY 24-25
20-09-2025	GST	GSTR-5A	Aug, 25
20-09-2025	GST	GSTR-3B	Aug, 25
25-09-2025	GST	PMT-06	Aug, 25
27-09-2025	MCA	AOC 4 (OPC)	FY 24-25
30-09-2025	Income Tax	Audit Report u/s 44AB - Old	FY 2024-25
30-09-2025	MCA	DIR-3 KYC - Old	2025
30-09-2025	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Aug, 25
30-09-2025	Income Tax	Form 9A	-

30-09-2025	Income Tax	Form no. 10	-
30-09-2025	Income Tax	Form 10B/10BB	-
30-09-2025	MCA	AGM	-
07-10-2025	Income Tax	TDS/TCS Payment	Sep, 25
07-10-2025	Income Tax	TDS Payment - AO permitted	Jul - Sep, 25
10-10-2025	GST	GSTR-7	Sep, 25
10-10-2025	GST	GSTR-8	Sep, 25
11-10-2025	GST	GSTR-1	Sep, 25
13-10-2025	GST	GSTR-6	Sep, 25
13-10-2025	GST	GSTR-1 for QRMP	Jul - Sep, 25
13-10-2025	GST	GSTR-5	Sep, 25
15-10-2025	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	Aug, 25
15-10-2025	Income Tax	Form 24G	Sep, 25
15-10-2025	Income Tax	Form no. 3BB	Sep, 25
15-10-2025	Income Tax	TCS Return	Jul - Sep, 25
15-10-2025	Income Tax	Form No. 15G/15H	Jul - Sep, 25
15-10-2025	PF & ESIC	PF & ESIC Payment	Sep, 25
15-10-2025	MCA	DIR-3 KYC - Extended	2025
18-10-2025	GST	CMP-08	Jul - Sep, 25
20-10-2025	GST	GSTR-5A	Sep, 25
20-10-2025	GST	GSTR-3B	Sep, 25
22-10-2025	GST	GSTR-3B for QRMP-1	Jul - Sep, 25
24-10-2025	GST	GSTR-3B for QRMP-2	Jul - Sep, 25
25-10-2025	GST	ITC-04	Apr - Sep, 25
29-10-2025	MCA	AOC 4	FY 24-25
29-10-2025	MCA	AOC-4 XBRL	FY 24-25
29-10-2025	MCA	MGT-15	FY 24-25
30-10-2025	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Sep, 25
30-10-2025	Income Tax	Issue of TCS Certificate	Jul - Sep, 25
30-10-2025	MCA	Form 8	FY 24-25
31-10-2025	Income Tax	Income Tax Return Filing For Audit	FY 2024-25
31-10-2025	Income Tax	Tax Audit for Transfer Pricing Asseessee	FY 2024-25
31-10-2025	Income Tax	Transfer Pricing Audit	FY 2024-25

31-10-2025	Income Tax	Form no. 3CEAB	FY 24-25
31-10-2025	Income Tax	TDS Return	Jul - Sep, 25
31-10-2025	Income Tax	section 35(2AA)	-
31-10-2025	Income Tax	Non-deduction of tax at source by a banking company	Jul - Sep, 25
31-10-2025	Income Tax	Form No. 60	Apr - Sep, 25
31-10-2025	Income Tax	Form No. 3CEJ	FY 24-25
31-10-2025	Income Tax	Rules 5D, 5E and 5F	FY 24-25
31-10-2025	Income Tax	section 35(2AB)	-
31-10-2025	Income Tax	Form 10BBB	Jul - Sep, 25
31-10-2025	Income Tax	Form II	Jul - Sep, 25
31-10-2025	Income Tax	Audit Report u/s 44AB - Extended	FY 2024-25