

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

**RAJYA SABHA**  
**UNSTARRED QUESTION No. 857**  
ANSWERED ON- 11/02/2025

**GST REFORMS**

857 SHRI RAJEEV SHUKLA:

Will the Minister of FINANCE be pleased to state:-

- (a) whether Government is considering to undertake next phase of reforms to improve upon the existing GST implementation in the country as suggested by a consortium of Indian industries;
- (b) if so, the details thereof;
- (c) if not, the reasons therefor; and
- (d) the proposed measures to be taken in this respect to enhance Ease of Doing Business in the country?

**ANSWER**

THE MINISTER OF STATE IN MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)

(a) to (d): Decisions under GST are taken based on the recommendations of the GST Council, which is a constitutional body under Article 279A of the Constitution of India. Government has been sensitive to the challenges faced by the trade and industry, especially small and medium taxpayers and is open to the suggestions for further betterment of the GST regime. Based on the suggestions received from the various stake holders including Indian industry associations, the Government, on the recommendations of GST Council, has proactively taken several measures from time to time to reduce the compliance burden of taxpayers, simplify the tax regime and to

promote ease of doing business. Government has issued several notifications for amendment in the GST Law and procedure for the facilitation of trade and easing tax compliances. Moreover, many clarificatory circulars have also been issued to clarify various issues being faced by the taxpayers. Some of the recent measures/reforms undertaken by the Government, on the recommendations of GST Council, for benefit of trade and industry are as under:

(i) Retrospective amendment w.e.f. 01.07.2017 has been made in respect of Section 16(4) of Central Goods and Services Tax Act, 2017 to increase the time limit to avail input tax credit in respect of any invoice or debit note pertaining to the financial years 2017-18, 2018-19, 2019-20 and 2020-21, through any GSTR 3B return filed upto 30.11.2021.

(ii) Section 128A has been inserted in Central Goods and Services Tax Act, 2017, leading to waiver of interest and penalties for demand notices issued under Section 73 of the CGST Act for the fiscal years 2017-18, 2018-19 and 2019-20, in cases where the taxpayer pays the full amount of tax demanded in the notice upto 31.03.2025.

(iii) Amendment has been made in Section 107 and Section 112 of Central Goods and Services Tax Act, 2017, for reducing the amount of pre-deposit required to be paid for filing of appeals under GST.

(iv) To facilitate small taxpayers in making supply of goods through e-commerce operators (ECOs), and to provide parity in intra-state offline and online supply of goods, the requirement of mandatory registration for intra-state supply of goods through ECOs has been conditionally waived off with effect from 01.10.2023. Composition taxpayers have been allowed to make intra-State supply through ECOs subject to certain conditions with effect from 01.10.2023.

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