



उत्तर प्रदेश पावर कारपोरेशन लिमिटेड

(उ०प्र० सरकार का उपक्रम)

U.P. Power Corporation Limited

(U.P. Government Undertaking)

CIN: U32201UP1999SGC024928

GSTIN: 09AAACU5088M4ZM

कारपोरेट टैक्स एवं जी०एस०टी० सेल Corporate Tax & GST Cell

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दिनांक 19/05/2025

ई-मेल द्वारा

दिशा-निर्देश सं०: 34 / का०टैक्स एवं जी०एस०टी० सेल/2025

विषय:- Form GSTR-07 में बीजकों के आधार पर सूचना उपलब्ध कराये जाने से सम्बन्धित दिशा-निर्देश।

उक्त विषयक वित्त मंत्रालय, भारत सरकार द्वारा पूर्व में निर्गत जी०एस०टी० अधिसूचना सं० 12/2024 केन्द्रीय कर दिनांक 10.07.2024 की प्रविष्टि सं० 37 का अवलोकन करना चाहें।

जिसके अन्तर्गत Form GSTR-07 की तालिका सं० 03 में परिवर्तन कर Invoice/Document के आधार पर सूचना उपलब्ध कराने हेतु निर्देशित किया गया था। पूर्व में GSTR-07 का रिटर्न फाइल करते समय Deductee के एक से अधिक भुगतान की राशि पर काटे गये जी०एस०टी०-टी०डी०एस० के कुल भुगतान की एकल प्रविष्टि उपलब्ध करायी जाती थी, जिसमें संशोधन कर दिया गया है। जिसके अनुसार Deductee के आधार पर सूचना उपलब्ध न कराते हुए Invoice wise सूचना जिस पर जी०एस०टी०-टी०डी०एस० काटा गया है का पूर्ण विवरण तिथि एवं Invoice Value के साथ उपलब्ध कराया जायेगा। संशोधनोपरान्त GSTR-07 का प्रारूप इस प्रकार है-

GSTIN of deductee	Invoice/Document Details			Amount paid to deductee liable for TDS	Amount of tax deductee at source		
	No.	Date	Value		Integrated Tax	Central Tax	State/UT Tax

अग्रेतर, सूचित कराना है कि जी०एस०टी० पोर्टल पर दिनांक 06.05.2025 को जी०एस०टी० टीम द्वारा Advisory भी जारी कर दी गयी है, जिसके अन्तर्गत सूचित कराया गया है कि जी०एस०टी० पोर्टल पर Form GSTR-07 में Invoice wise रिपोर्टिंग का कार्यान्वयन जल्द ही पोर्टल पर लागू किया जायेगा।

अतः उक्त सभी इकाईयों द्वारा SAP के अन्तर्गत T-Code (P2PN) द्वारा जी०एस०टी०-टी०डी०एस० की Invoice पोस्ट करते समय "Reference" के फील्ड में वेण्डर का Invoice Number एवं Invoice Date के फील्ड को अनिवार्य रूप से भरे जाने के पश्चात् ही Invoice पोस्ट की जाये।

संलग्नक-यथोपरोक्त।


(सचिन गोयल)
मुख्य महाप्रबन्धक (वित्त)

दिशा-निर्देश सं०: 34 / का०टैक्स एवं जी०एस०टी० सेल/2025 तददिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. प्रबन्ध निदेशक के निजी सचिव, उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन लखनऊ।
2. निदेशक (वाणिज्य)/कारपोरेट प्लानिंग/वितरण/वित्त/का०प्र० एवं प्रशा० उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन लखनऊ।

3. निदेशक (वित्त), मध्यांचल/पूर्वांचल/पश्चिमांचल/दक्षिणांचल विद्युत वितरण निगम लि०, लखनऊ/वाराणसी/मेरठ/आगरा, उपमहाप्रबन्धक (वित्त एवं लेखा), केस्को कानपुर।
4. उप महाप्रबन्धक (सामग्री प्रबन्ध), परिक्षेत्रीय लेखा कार्यालय, महानगर लखनऊ को इस अनुरोध के साथ के अपने अधीनस्थ इकाईयों को तदनुसार सूचित करने की कृपा करें।
5. उप महाप्रबन्धक (लेखा प्रशासन/कारपोरेट लेखा) उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन लखनऊ।
6. उप निदेशक, विद्युत प्रशिक्षण संस्थान, सरोजनी नगर, लखनऊ।
7. समस्त आहरण एवं वितरण अधिकारी, उ० प्र० पावर कारपोरेशन लि०।
8. अनुसचिव (स० प्र० लेखा), उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
9. लेखाधिकारी (मुख्यालय भुगतान)/केन्द्रीय भुगतान प्रकोष्ठ/पी०एम०यू०/वेतन एवं लेखा, उ० प्र० पा० का० लि०, शक्ति भवन, लखनऊ।
10. अधिशासी अभियन्ता, वेबसाइट, उ० प्र० पावर कारपोरेशन लि०, रूम नं० 409, चतुर्थ तल शक्ति भवन को वेबसाइट पर अपलोड करने हेतु।



(सचिन गोयल)
मुख्य महाप्रबन्धक (वित्त)

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 12/2024 – Central Tax**

New Delhi, the 10th July, 2024

G.S.R... (E). –In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. –(1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2024.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from a date to be notified, in rule 8, in sub-rule (4A), after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.”.

3. In the said rules, in rule 21, –

(i) in clause (f), after the words, letters and figures “FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted;

(ii) after clause (g), the following clause shall be inserted, namely: -

“(ga) violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or”.

4. In the said rules, in rule 21A, in sub-rule (2A), in clause (a), –

(i) after the words, letters and figures “furnished in FORM GSTR-1”, the letters, words and figures “, as amended in FORM GSTR-1A if any,” shall be inserted;

(ii) after the words, letters and figures “in their FORM GSTR-1”, the words, letters and figures “or in FORM GSTR-1A of the previous tax period, if any” shall be inserted.

5. In the said rules, in rule 28, with effect from the 26th day of October, 2023, –

”;

(b) Table 6.2 shall be omitted.

33. In the said rules, in FORM GSTR-4, in Instructions, at Sr.No. 2, after the words “end of such financial year”, the words and letters “for the financial year upto FY 2023-24. Further, the details in FORM GSTR-4, for every financial year or part thereof, should be furnished till the thirtieth day of June following the end of such financial year for the financial year 2024-25 onwards.” shall be inserted.

34. In the said rules, in Form GSTR-4A, for the brackets, letters, words and figures “(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)”, the brackets, letters, words and figures “(Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)” shall be substituted.

35 . In the said rules, with effect from 1st day of August, 2024, in Form GSTR-5,—

(i) in serial number 6, in the heading, for the figures, letters and words “Rs. 2.5 lakh”, the figures, letters and words “ Rs. 1 lakh” shall be substituted;

(ii) in serial number 7, in the table, in clause (7B), in the heading, for the figures, letters and words “Rs. 2.5 Lakh”, the figure, letter and word “ Rs. 1 lakh” shall be substituted;

(iii) under the heading Instructions,—

(a) in serial number 7, in clause (ii), for the figures and letters “Rs. 2,50,000”, the figures and letters “ Rs. 1,00,000” shall be substituted.

(b) in serial number 8, in clause (ii), for the figures, letters and words “Rupees 2.5 lakhs”, the figure, letter and word “ Rs. 1 lakh” shall be substituted.

(c) in serial number 9, for the figures, letters and words “Rs 250000/-”, the figure and letter “Rs. 100000/-” shall be substituted.

36. In the said rules, in Form GSTR-6A, for the brackets, letters, words and figures “(Auto-drafted from GSTR-1, GSTR-5 and GSTR-7)”, the brackets, letters, words and figures “(Auto-drafted from GSTR-1, GSTR-1A, GSTR-5 and GSTR-7)” shall be substituted.

37. In the said rules, with effect from a date to be notified, in Form GSTR-7,—

(i) for Table 3, the following Table shall be substituted, namely;—

“

GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable for TDS	Amount of tax deducted at source		
	No.	Date	Value		Integrated tax	Central tax	State/UT tax
1	2	3	4	5	6	7	8

”;

(ii) for Table 4, the following Table shall be substituted, namely;—

“

Original details					Revised details								
Month	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable	GSTIN of deductee	Invoice/ document details			Amount paid to deductee liable	Amount of tax deducted at source		
		No.	Date	value			No.	Date	value		Integrated tax	Central tax	State / UT tax

Invoice-wise Reporting Functionality in Form GSTR-7 on portal-reg

May 6th, 2025

Vide Notification No. 09/2025 – Central Tax dated 11.02.2025, Form GSTR-7 has been amended to capture invoice-wise reporting with effect from 01.04.2025 i.e. the return period for April 2025 onwards.

In this regard it is to inform that development and testing of the same is underway, the implementation of invoice-wise reporting in Form GSTR-7 in GST portal will be deployed on portal soon. Thus, the enhanced functionality shall be deployed shortly, and users will be duly informed once the changes are made live on the portal.

Regards,
GSTN Team