GST Notification No. 11/2025 – Central Tax

Second Amendment to the Central Goods and Services Tax Rules, 2017

Notification	11/2025–Central Tax	**Date**	27 March 2025
Issued by	Ministry of Finance • Department of Revenue • CBIC	**Effective**	Date of publication in the Official Gazette

What this notification changes

The notification amends **Rule 164 of the CGST Rules, 2017** and clarifies the treatment of demands covering both the period eligible under Section 128A and a period outside that section.

01 **Tax payment clarification**
Payments are to be considered in relation to the period covered by Section 128A where a demand contains both eligible and non-eligible periods.

02 **No refund for amounts already paid**
No refund is available for tax, interest or penalty already fully discharged before the amended rules came into force where the demand covers both periods.

03 **Appeal need not be withdrawn completely**
The applicant may intimate the appellate authority that they do not wish to pursue the appeal for the Section 128A period, while the appeal can continue for the remaining period.

04 **Deemed withdrawal for the eligible period**
For Section 128A(3), the appeal is deemed withdrawn only to the extent of the taxpayer's intimation for 1 July 2017 to 31 March 2020, or part thereof.

In simple words

Eligible period: Section 128A benefit can be pursued.
Non-eligible period: The appeal can continue for this portion.

Important: Amounts already fully paid before the amendment are not refundable merely because the same demand also contains a Section 128A period.

Key takeaway for taxpayers

Do not automatically withdraw the entire appeal when a GST demand contains mixed periods. The taxpayer can give an intimation for the Section 128A period and allow the appeal to continue for the remaining period.

Source & reference

Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs (CBIC), Notification No. 11/2025–Central Tax, dated 27 March 2025.