



Deepali Mehta

Notification No 13/2025 dated 17.09.2025: Seeks to notify the Central Goods and Services Tax (Third Amendment) Rules 2025. With effect from 22.09.2025: Rule 31A: Value of supply of lottery shall be deemed to be 100/140 of the face value of ticket... Rule 39(1A) – For the distribution of credit in respect of ISD to one or more distinct person subject to levy of tax under subsection (3) & (4) of section 9 of the CGST Act 2017 or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Service Tax Act, 2017..... is added. Rule 91(2) is substituted: The proper officer, on the basis of identification and evaluation of risk by the system, shall make an order in FORM GST RFD-04, within a period not exceeding seven days from the date of the acknowledgement under sub-rule(1) or sub-rule (2) of rule 90: Provided.....