

20th June, 2025

Friday Tax Alert

The Launch of the E-way Bill 2.0 Portal from 1st July 2025

The GSTN issued an update dated 16.06.2025, regarding the introduction of Enhanced Inter-operable Services Between E-Way Bill Portals. GSTN is pleased to inform that NIC shall be launching the new E-Way Bill 2.0 portal (<https://ewaybill2.gst.gov.in>) on 1st July 2025, featuring enhanced interoperable E-Way Bill functionalities.

The portal is being introduced to provide enhanced inter-operability between the existing E-Way Bill 1.0 Portal (<https://ewaybillgst.gov.in>) and the new portal. Eventually, the data from both E-Way Bill 1 and E-Way Bill 2 portals shall be seamlessly merged and integrated, thereby eliminating dependency on the E-Way Bill 1 system during exigencies.

The E-Way Bill 2 portal is designed to synchronise E-Way Bill details with the main portal within a few seconds.

The Key points regarding the launch of the E-Way Bill 2.0 Portal from 1st July 2025 are as under:

1. Objective

The new E-Way Bill 2.0 portal has been developed in response to taxpayers' demands for continuity in services during exigencies. It enables cross-portal access to critical E-Way Bill functionalities, ensuring seamless operations for taxpayers and transporters.

2. New Inter-Operable Services

The following additional services will be available on the E-Way Bill 2.0 portal for E-Way Bills generated on either portal (E-Way Bill 1.0 or E-Way Bill 2.0):

- a) Generation of E-Way Bill based on Part-A details entered by the supplier
- b) Generation of Consolidated E-Way Bills
- c) Extension of validity of E-Way Bills
- d) Update of transporter details
- e) Retrieval of consolidated E-Way Bills

These services are in addition to the currently available cross-functional services:

- a) Generation of E-Way Bills
- b) Updating of vehicle details
- c) Printing of E-Way Bills

3. System Integration and Synchronisation

- a) Both portals will operate on a real-time synchronised architecture wherein E-Way Bill data will be mirrored across both systems within second
- b) In the event of a technical issue or downtime on the E-Way Bill 1.0 portal, taxpayers may perform all necessary operations (e.g., updating Part-B) on the E-Way Bill 2.0 portal and carry the E-Way Bill slip generated therefrom.
- c) This dual-system approach eliminates dependency on a single portal and ensures business continuity.

4. Availability via API.

All the above services will also be made available to taxpayers and logistics operators through APIs, in addition to the web portal interface. These APIs are currently hosted on the sandbox environment for testing and integration purposes.

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5. **Key Benefits**

Eventually, the data from both E-Way Bill1 and E-Way Bill2 portals shall be seamlessly merged and integrated, thereby eliminating dependency on the E-Way Bill1 system during exigencies. The E-Way Bill2 portal is designed to synchronise E-Way Bill details with the main portal within a few seconds.

Criss-cross operations between the two portals are fully enabled- updates made to E-Way Bills generated on the E-Way Bill1 portal can be carried out on the E-Way Bill2 portal, and vice versa. In the event of non-availability of the main portal due to technical reasons, Part-B details of E-Way Bills generated on the E-Way Bill1 portal can be updated through the E-Way Bill2 portal, and both versions of the E-Way Bill slip may be carried accordingly.

Taxpayers and logistics operators are encouraged to familiarise themselves with the new functionalities and integrate API services where applicable.

Advisory to file pending returns before expiry of three years

The GSTN issued an update dated 18.06.2025. As per the Finance Act, 2023 (8 of 2023), dt. 31-03-2023, implemented w.e.f 01-10-2023 vide Notification No. 28/2023 – Central Tax dated 31st July, 2023, the taxpayers shall not be allowed file their GST returns after the expiry of a period of three years from the due date of furnishing the said return under Section 37 (Outward Supply), Section 39 (payment of liability), Section 44 (Annual Return) and Section 52 (Tax Collected at Source). These Sections cover GSTR-1, GSTR-1A, GSTR-3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR-7, GSTR-8 and GSTR-9 or 9C.

Hence, above mentioned returns will be barred for filing after the expiry of three years. The said restriction will be implemented on the GST portal from the July 2025 Tax period. Which means any return for which the due date was three years back or more and hasn't been filed till the July Tax period will be barred from filing. In this regard, an advisory was already issued by GSTN on October 29th, 2024

Illustration: For ease of reference and better clarity, the latest GST returns that will be barred from filing w.e.f 1st August 2025 are detailed in the table below:

GST Forms	Barred Period (w.e.f. 1st August 2025)
GSTR-1/IFF	June-2022
GSTR-1Q	April-June 2022
GSTR-3B/M	June-2022
GSTR-3BQ	<u>April-June 2022</u>
GSTR-4	<u>FY 2021-22</u>
GSTR-5	<u>June-2022</u>
GSTR-6	<u>June-2022</u>
GSTR-7	<u>June-2022</u>
GSTR-8	<u>June-2022</u>
GSTR-9/9C	<u>FY 2020-21</u>

Hence, the taxpayers are once again advised to reconcile their records and file their GST Returns as soon as possible if not filed till now.

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