



ICAI-GST

NEWSLETTER

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President's Communication



Dear Professional Colleagues,

Greetings!

As we move further into 2026, I extend my warm greetings and best wishes to all our members and stakeholders for a year defined by growth, resilience, and new opportunities. The year began on a positive note for the Indian economy, with GST revenue for January 2026 standing at ₹1,93,384 crore reflecting a healthy growth of 6.2% over ₹1,82,094 crore recorded in January 2025. This encouraging performance reflects sustained economic momentum and underscores the compliance-oriented and adaptive approach of Indian businesses in an evolving tax ecosystem.

In such an environment of sustained fiscal momentum, the role of Chartered Accountants becomes increasingly pivotal in ensuring transparency, strengthening compliance, and supporting informed economic decision-making.

Aligned with this positive trajectory, the GST & Indirect Taxes Committee of ICAI continues to promote constructive dialogue between the profession and the tax administration. In this direction, the Committee hosted its 4th National GST Symposium at Thiruvananthapuram, Kerala, for officers of Central, State, and Union Territory Tax departments. The event witnessed the participation of 97 senior officers, including Principal Chief Commissioners, Chief Commissioners, Principal Commissioners, Commissioners, and Additional Commissioners representing 24 States across the country. The Symposium served as a unique platform for meaningful deliberations in a collaborative and open environment, aimed at strengthening mutual understanding and contributing to the continued efficiency of the GST regime.

ICAI through its GST & Indirect Taxes Committee remains committed to supporting the Government by providing GST policy inputs, implementation facilitation, and knowledge dissemination. The Committee continues to equip members and stakeholders to effectively navigate the evolving complexities of indirect taxation through workshops, seminars, national conferences, certificate courses, and webinars.

I encourage all members to actively participate in and take full advantage of the knowledge-enhancing initiatives offered by the Committee, as we collectively navigate this dynamic and ever-evolving regulatory landscape. I am confident that this edition of the Newsletter will serve as a valuable resource in supporting your continued excellence in practice.

CA. Prasanna Kumar D

President

The Institute of Chartered Accountants of India

"4th NATIONAL GST SYMPOSIUM"



The GST & IDTC of ICAI organised its 4th National GST Symposium at Thiruvananthapuram, bringing together 97 high-ranking officers, including Chief Commissioners, Commissioners, Additional Commissioners, and Joint Commissioners, as well as the Technical Member from GSTAT, Mr. S.K. Rahman. The event was also graced by Mr. Sanjay Kumar Agarwal, former Chairman of CBIC; Mr. Shashank Priya and Mr. Nagendra Kumar, former Members of CBIC; and CA. Charanjot Singh Nanda, President of ICAI. The event featured technical sessions on "Evolving Jurisprudence in GST: Lessons and Challenges," "Managing ITC: Balancing Entitlement, Restrictions, and Reversals," and "GST and Emerging Business Models: Understanding Tax Implications of the Digital Economy and E-commerce." It also included panel discussions on "Next-Generation GST Audit: Strategies for Effective Detection and Compliance" and "Enhancing the Quality of Adjudication: Building a Robust and Fair Dispute Resolution System," thereby fostering collaboration and dialogue on emerging GST challenges.



Chairman's Communication



Esteemed Member,

Warm Greetings!

Goods and Services Tax has emerged as a key pillar of India's economic reforms, promoting transparency, uniformity, and ease of doing business. As the framework continues to evolve, the profession's role in offering informed guidance and constructive support has grown in importance. In this dynamic landscape, the GST & Indirect Taxes Committee of ICAI remains committed to strengthening the indirect tax ecosystem through active and meaningful contributions.

In furtherance of this objective, attention is drawn to Notification No. 05/2025 – Central Tax (Rate), dated 16th January 2025, pursuant to which the facility for furnishing the prescribed declarations has been enabled electronically on the GST Portal with effect from January 2026. Registered persons, as well as applicants seeking registration and engaged in the supply of hotel accommodation services, may now electronically opt for and file such declarations to treat their premises as “specified premises”, in accordance with the notified provisions. This initiative brings greater certainty in classification based on the previous financial year and provides flexibility to hotel accommodation suppliers, and restaurants operating in such premises to discharge GST at 18% with eligibility for input tax credit.

Further strengthening the compliance framework, from January 2026 onwards, GSTN has enhanced the interest computation mechanism in Form GSTR-3B to align system-based calculations with statutory provisions. The revised mechanism grants the benefit of the minimum cash balance available in the Electronic Cash Ledger during the period of delay while computing interest. This long-awaited enhancement addresses discrepancies between legal provisions and portal-based calculations, thereby reducing confusion, disputes, and unintended interest burden.

Continuing its focus on capacity building and professional empowerment, the GST & Indirect Taxes Committee proactively organised a webinar on “GST Appellate Tribunal: Challenging the Challenges” on 27th January 2026. Hon'ble Shri S. K. Rahman, IRS (Retd.), Technical Member (Centre), GST Appellate Tribunal, shared valuable insights on the constitution, structure, and functioning of the GST Appellate Tribunal, and deliberated upon the key challenges faced in its implementation. The webinar was well received and will benefit members navigating appellate proceedings under GST.

The Committee has also released a publication, “Handbook on E-Commerce Operators under GST”, with the objective of enhancing understanding of GST compliance in the rapidly expanding digital economy. All publications of the Committee are available for free download on the Committee's website <https://idtc.icai.org/publications.php>, and physical copies may be ordered through the ICAI CDS portal at <https://cds.icai.org/#/>.

I invite all stakeholders to share their insights and suggestions with us at gst@icai.in. Your views on themes and issues for future editions are most welcome. Your continued engagement enables us to make each issue more relevant, meaningful, and impactful.

CA. Umesh Sharma

Chairman

GST & Indirect Taxes Committee

The Institute of Chartered Accountants of India

Advance Ruling Mechanism under GST: Scope, Process and Judicial Perspective

1. Introduction – The Need for Certainty in GST

In a self-assessment-based tax regime like GST, interpretational clarity plays a crucial role in ensuring compliance. Businesses often face uncertainty regarding classification, tax rates, input tax credit (ITC), valuation, or even whether a particular activity qualifies as a supply. The Advance Ruling mechanism under GST was introduced to provide certainty before transactions are undertaken, thereby reducing future disputes and litigation.

2. Role and Significance of Advance Ruling under GST

Advance ruling enables a taxpayer to plan GST-related transactions in advance by providing clarity on tax implications and liabilities. The ruling issued by the Authority for Advance Ruling (AAR) is binding on both the applicant and the tax authorities, thereby reducing uncertainty and disputes. Since the process is simple, cost-effective, and time-bound, it helps avoid long-drawn and costly litigation at a later stage. An applicant who is registered or intends to obtain registration may seek such a ruling, which can be challenged before the Appellate Authority for Advance Ruling (AAAR) within the prescribed timelines.

3. Meaning and Purpose of Advance Tax Ruling

An advance tax ruling is a formal written clarification of tax provisions issued by the tax authorities. It is sought by individuals or businesses when there is ambiguity or doubt regarding the interpretation of tax laws. Such a ruling provides clarity on specific tax issues in advance. An application for advance ruling is generally made prior to commencing the proposed activity.

4. When can an application for GST Advance Ruling be made?

An application for GST Advance Ruling may be filed in respect of matters involving the following:

- Classification of goods or services or both;
- Applicability of a notification issued under the provisions of this Act,
- Ascertainment of the time and value of supply in respect of goods, services, or both.
- Eligibility of input tax credit in respect of tax paid or deemed to have been paid;
- Determination of tax liability on any goods or services or both;

- Requirement of registration for the applicant;
- Whether any activity undertaken by the applicant in relation to goods or services amounts to a supply.

5. Stepwise Process before the Authority for Advance Ruling (AAR)

Step No.	Stage / Provision	Process / Action by Authority for Advance Ruling (AAR)
1	Receipt of Application (Sec. 98(1))	On receipt of the application, AAR forwards a copy to the concerned officer and may call for relevant records. Such records, once examined, are returned to the concerned officer at the earliest.
2	Examination & Hearing (Sec. 98(2))	AAR examines the application and records and provides an opportunity of hearing to the applicant (or authorised representative) and the concerned officer.
3	Admission or Rejection (Sec. 98(2))	Upon examination of the application, the AAR shall issue an order either admitting the application for consideration or rejecting the same
4	Grounds for Rejection (Provisos to Sec. 98(2))	Application shall not be admitted if the question raised is already pending or decided in any proceedings of the applicant. No rejection shall be made without giving an opportunity of being heard, and reasons for rejection must be recorded in writing.
5	Communication of Order (Sec. 98(3))	A copy of the admission or rejection order is sent to the applicant and the concerned officer.
6	Pronouncement of Advance Ruling (Sec. 98(4))	If admitted, AAR examines further material, hears both parties, and pronounces the advance ruling on the questions raised in the application.
7	Difference of Opinion (Sec. 98(5))	If members of AAR differ on any question, the matter is referred to the Appellate Authority for Advance Ruling (AAAR) for decision.

8	Time Limit (Sec. 98(6))	AAR must pronounce the advance ruling in writing within 90 days from the date of receipt of the application.
9	Dispatch of Ruling (Sec. 98(7))	A certified copy of the advance ruling, duly signed by members, is sent to the applicant, the concerned officer, and the jurisdictional officer.

6. Orders of Appellate Authority

The Appellate Authority is required to provide a reasonable opportunity of being heard to the parties before passing its order. After hearing the matter, it may confirm, modify, or pass such order as it deems fit in respect of the Advance Ruling issued by the AAR. The order must be passed within 90 days from the date of filing of the appeal or from the date of reference made by the AAR. In cases where there is a difference of opinion between the members of the Appellate Authority on any question raised in the appeal, it shall be deemed that no advance ruling can be issued on that particular matter. However, this does not affect other issues in the same appeal where unanimity has been reached.

7. National Appellate Authority for Advance Ruling

The National Appellate Authority for Advance Ruling (NAAAR) was established under Section 101A of the CGST Act, inserted by the Finance (No. 2) Act, 2019, to address situations where conflicting advance rulings are issued by Appellate Authorities of different States. It serves as a central forum to bring uniformity in the interpretation of GST law, particularly when divergent or split decisions arise across jurisdictions. The Authority examines appeals involving such inconsistencies and generally endeavors to dispose of matters within 90 days of filing. It is composed of a President, possessing significant judicial experience, along with one Technical Member each from the Central and State Governments. The NAAAR exercises powers similar to those of a civil court, decides matters by majority, and its rulings are binding on the applicant and the concerned tax authorities. The creation of this body reflects the legislative intent to provide a national-level mechanism to ensure consistency and reduce avoidable litigation in the advance ruling framework under GST.

8. Integration of Advance Ruling Appellate Functions with GSTAT

Based on the recommendation of the 56th GST Council Meeting, it has been proposed that the functions of the National Appellate Authority for Advance Ruling (NAAAR) be entrusted to the Principal Bench of the Goods and Services Tax Appellate

Tribunal (GSTAT). Accordingly, the Principal Bench of GSTAT, established at New Delhi, shall also discharge the appellate functions presently assigned to NAAAR in cases involving conflicting advance rulings issued by Appellate Authorities of different States or Union Territories. This restructuring aims to provide a single, centralized appellate forum for resolving disputes arising from divergent advance rulings, thereby ensuring uniformity and consistency in the interpretation of GST law across jurisdictions.

9. Advance Ruling to be void in certain circumstances

An advance ruling may be declared void ab initio by an order of the AAR or AAAR if it is found that the ruling was obtained through fraud, suppression of material facts, or misrepresentation. In such cases, the provisions of the CGST/SGST Act shall apply to the applicant as though the advance ruling had never been issued, except for the period commencing from the date of the original ruling until the date on which it is declared void. However, before passing any order declaring the advance ruling void, the applicant must be given a reasonable opportunity of being heard.

10. Judicial Endorsement of the Advance Ruling Framework under GST

The Bombay High Court, in both *JSW Energy Limited v. Union of India* and *Jotun India Private Limited v. Union of India*, reaffirmed the statutory integrity and finality of the GST Advance Ruling mechanism. These decisions underscore that AAR/AAAR determinations are to be respected unless vitiated by jurisdictional error or violation of natural justice. The rulings strengthen the self-contained nature of the advance ruling system and limit judicial interference to exceptional circumstances, thereby promoting certainty and discipline in GST classification disputes.

JSW Energy Limited vs. Union of India (2019)

In *JSW Energy Limited vs. Union of India* (2019), the petitioner challenged the rulings of the Maharashtra AAR and AAAR, which had held that conversion of coal into electricity for JSW Steel did not qualify as “job work” but amounted to “manufacture,” thereby attracting GST.

When the matter reached the Bombay High Court, the Court declined to examine the merits of the classification dispute. It categorically held that it was not exercising appellate jurisdiction over decisions of the Advance Ruling Authorities. The Court emphasized that judicial review under Article 226 is confined to examining jurisdictional errors, violation of natural justice, or patent illegality, and not to re-appreciate facts or interpretative conclusions merely because another view is possible.

Jurisprudential Principle Established:

This case is cited to demonstrate the limited scope of judicial review over AAR/AAAR rulings. It reinforces that High Courts will not act as appellate forums in GST advance ruling matters and will interfere only in exceptional circumstances. The decision strengthens the statutory finality and self-contained mechanism of the advance ruling framework under GST.

Jotun India Private Limited v. Union of India (2022)

In this case, the petitioner, a manufacturer of marine anti-fouling paints, sought classification of its products as “parts of ships” under Chapter 89 of the GST Tariff, which would attract a concessional rate of 5% GST. The petitioner contended that application of such paints is mandatory under the Merchant Shipping Act and international maritime conventions, and therefore the paints should be treated as integral components of vessels rather than ordinary paints classifiable under Chapter 32 (headings 3208/3209), taxable at 28%. The Advance Ruling Authority and the Appellate Authority rejected this claim, holding that marine paints are independently marketable commodities and do not lose their separate identity merely because they are mandatorily applied to ships. When the matter was challenged before the Bombay High Court, the Court declined to interfere. It observed that classification under GST must be determined based on the product's essential character and marketability, and not solely on its functional necessity or regulatory requirement. The Court further emphasized that writ jurisdiction under Article 226 cannot be exercised as an appellate forum to re-evaluate classification disputes on merits. Since no jurisdictional error, breach of natural justice, or patent illegality was demonstrated, the writ petition was dismissed.

Jurisprudential Principle Established:

The decision establishes that mandatory use under statutory provisions does not alter the independent tariff identity of a product; classification depends on intrinsic characteristics and marketability. It also reinforces the limited scope of judicial review over advance ruling decisions, affirming that High Courts will interfere only in exceptional circumstances and not merely because another interpretative view is possible.

11. Relevant FAQ on Advance Ruling

Q1. What is the objective of having a mechanism of Advance Ruling?

Ans. The broad objective for setting up such an authority is to:

- i. provide certainty in tax liability in advance in relation to an activity proposed to be undertaken by the applicant;
- ii. attract Foreign Direct Investment (FDI);
- iii. reduce litigation;

- iv. pronounce ruling expeditiously in transparent and inexpensive manner.

Q2. What happens if there is a difference of opinion amongst members of AAR?

Ans. If there is difference of opinion between the two members of AAR, they shall refer the point or points on which they differ to the AAAR for hearing the issue. If the members of AAAR are also unable to come to a common conclusion in regard to the point(s) referred to them by AAR, then it shall be deemed that no advance ruling can be given in respect of the question on which difference persists at the level of AAAR.

Q3. Can an Appeal be filed before High Court or Supreme Court against the ruling of Appellate Authority for Advance Rulings?

Ans. The CGST /SGST Act do not provide for any appeal against the ruling of Appellate Authority for Advance Rulings. Thus, no further appeals lie and the ruling shall be binding on the applicant as well as the jurisdictional officer in respect of applicant. However, Writ Jurisdiction may lie with the Hon'ble High Court or the Hon'ble Supreme Court.

Q4. Can the AAR & AAAR order for rectification of mistakes in the ruling?

Ans. Yes, AAR and AAAR have power to amend their order to rectify any mistake apparent from the record within a period of six months from the date of the order. Such mistake may be noticed by the authority on its own accord or may be brought to its notice by the applicant or the concerned or the jurisdictional CGST/SGST officer. If a rectification has the effect of enhancing the tax liability or reducing the quantum of input tax credit, the applicant or the appellant must be heard before the order is passed.

Q5. Who shall appoint the President and the members of the National Appellate Authority?

Ans. The President of the National Appellate Authority shall be appointed by the Government after consultation with the Chief Justice of India or his nominee The Technical Member (Centre) and Technical Member (State) of the National Appellate Authority shall be appointed by the Government on the recommendations of a Selection Committee consisting of such persons and in such manner as may be prescribed.

Q6. How can an unregistered person intimate about the payment made?

Ans. An unregistered person creates a challan and after making payment, needs to take the printout of that challan (along with other documents) to State Advance Ruling Authority Office. The login facility is not provided to Unregistered Taxpayer. However unregistered people can register on GST Portal.

12. Bridging Theory and Practice: The Operational Dynamics of the GST Advance Ruling Framework

The Advance Ruling mechanism under GST represents a thoughtful convergence of statutory design and practical business necessity, where legal theory translates directly into compliance strategy. While the law conceptually aims to provide certainty on classification, valuation, input tax credit, registration, and tax liability before commencement of an activity, its real strength lies in how effectively businesses use it as a preventive tool rather than a corrective remedy. The structured procedure before the AAR and AAAR, supported by defined timelines and binding effect, reflects legislative intent to reduce litigation and enhance transparency; however, practical outcomes depend heavily on accurate drafting, full disclosure of facts, and procedural compliance. Judicial pronouncements demonstrate that courts respect the statutory boundaries of the mechanism, emphasizing that advance rulings are not substitutes for appellate review but instruments of limited, transaction-specific clarity. The creation of the National Appellate Authority and its integration with GSTAT further illustrate the evolving institutional framework aimed at ensuring uniformity and consistency across jurisdictions. Case experiences reveal that substantive eligibility, procedural discipline, and commercial structuring must align for the mechanism to yield meaningful certainty. Thus, the GST Advance Ruling framework

operates most effectively when theoretical provisions are approached with practical foresight, transforming it into a strategic compliance and risk-management instrument rather than merely a statutory formality.

13. Conclusion

The Advance Ruling mechanism under GST represents a structured and time-bound framework designed to provide certainty on tax positions before undertaking transactions, thereby enabling informed decision-making and compliance planning. From classification, valuation, input tax credit, and registration issues to complex development and promotional arrangements, the mechanism offers clarity through a defined statutory process before AAR, AAAR, and at the national level. The judicial approach, including writ remedies, reinforces procedural discipline while respecting the statutory boundaries of the system. Practical experiences from various rulings highlight the importance of proper documentation, precise drafting of questions, and complete disclosure of facts to ensure admissibility and sustainability of the ruling. The integration of appellate functions with GSTAT further strengthens uniformity and accessibility in dispute resolution. At its core, the framework balances taxpayer certainty with administrative efficiency, making it an essential compliance and risk-management tool under GST.

Contributed by CA Aakriti Verma

The website of GST & Indirect Taxes Committee viz. idtc.icai.org provides the users a well-set platform for sharing and gaining knowledge on GST and easy accessibility to the Committee.

- ✔ Publication on GST & other Indirect Taxes (Available for free download and online ordering)
- ✔ Regular GST Updates
- ✔ Previous Issues of ICAI-GST Newsletter
- ✔ Knowledge resources on GST such as Articles, Legal Updates etc.
- ✔ Details of Certificate Courses, Programmes, Seminars etc. on GST & other Indirect Taxes
- ✔ Upcoming Events



GST STATUTES



Your suggestions on the website are welcome at gst@icai.in

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GST Implications on Development Rights, Leasehold Rights, etc.: The Emerging Judicial View on immovable property

Recent judicial pronouncements, most notably the observations of the Hon'ble Gujarat High Court, are steering towards a view that benefits in immovable property—such as development rights and leasehold interests—fall outside the ambit of GST in contrast with the views led by Hon'ble Telangana High Court in case of Prahitha Construction (P.) Ltd. vs. Union of India [2024] and Hon'ble Patna High Court (it was held that TDR are amenable to GST and cannot be brought to purview of sale of land or building subject to 5(b))

It is no more res integra that land consists of multiple rights and these benefits arising out of land such as development right, leasehold right, etc should also be considered as “immovable property”. However, this viewpoint yet requires a finality by Hon'ble Supreme Court.

In the erstwhile regime transfer of title in “immovable property” was categorically outside the ambit of the definition of ‘service’, however under GST Law ‘service’ has been defined to mean anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged.

Discussion in GST Council Meetings

In Agenda 2A of the 5th GST Council Meeting, it was noted that service tax was not applicable to the transfer of immovable property. The said point was revisited during the 7th GST Council Meeting held on 22nd & 23rd December, 2016. After extensive deliberations among the State Finance Ministers, concerns were raised that since stamp duty had not been subsumed within GST, imposing GST on land and buildings would result in double taxation, which could also face constitutional challenges. In light of the objections, the GST Council resolved to postpone the introduction of GST on land and buildings. Consequently, Entry No. 5 of Schedule III to the GST Act specifically excludes the sale of land and sale of buildings after they have been constructed from the scope of GST.

Emerging judicial perspective under GST regime

Recent judicial pronouncements have decisively recognised that transactions involving Transfer of Development Rights (TDR), leasehold rights, and other rights emanating from immovable property are not independent supplies but are inextricably linked to the immovable property itself and therefore assume the character of immovable property. Consequently, such transactions fall outside the scope of GST. While certain earlier decisions had adopted a narrower view by treating these rights as taxable supplies, a clear and consistent trend has now emerged wherein a majority of High Courts have upheld the contention that rights arising from or embedded in immovable property—such as TDR, development rights, and leasehold rights—cannot be artificially severed from the underlying immovable property for the purposes of levy of GST. The prevailing judicial view thus favours exclusion of such transactions from the GST net, notwithstanding the existence of limited contrary rulings. The following judgements/orders of the Hon'ble High Courts echo the said sentiment on various issues like lease hold rights, Joint Development Agreement, Development Rights under revenue sharing, etc.:

1) Arham Infra Developers

The Hon'ble Supreme Court has issued notice and stayed the operation of an order passed by the adjudicating authority concerning transactions under Joint Development Agreement wherein earlier the Hon'ble Bombay High Court had dismissed the Petitions on the sole ground that efficacious remedy of Appeal should have been opted by the Petitioner. However, the matter is still pending.

2) Gujarat Chamber of Commerce and Industry

The Hon'ble Gujarat High Court after analysing Minutes of 5th & 7th GST Council Meetings, held that the intention of GST Council is not to impose tax on transfer of immovable property continuing the underlying object of erstwhile Service Tax regime in the GST regime as well. Relevant extract of the judgement reads as under:

As the GST Act is nothing but a levy of tax upon all the indirect taxes which were levied under different legislation, it would be germane to refer to definition of “service” as provided in section 2(102) of the GST Act to mean as anything other than goods, money and securities. Considering such definition in juxtaposition to provisions of section 65B (44) of the Finance Act, 1944, there was specific exclusion of transfer of title in immovable property from definition of ‘service’ itself which clearly shows that there was no intention of the legislature to impose tax on transfer of immovable property. Under the Service Tax Act, even the development rights which are the benefits arising from land were not liable to tax. Leasehold right is in fact a greater right and interest in land than development rights and the principle under the service tax regime would therefore, continue even to apply under the GST regime as the object of introduction of GST is to subsume the existing taxes.

It would also be necessary to refer to the Minutes of the meeting of 5th GST Council to the Agenda 2A which clearly notes that service tax was not leviable on transfer of immovable property and a specific proposal was made to impose GST on sale of immovable property on the ground that there was no constitutional embargo for imposing such tax and the stamp duty was leviable on a different aspect. 7th GST Council meeting held on 22nd and 23rd December, 2016 after a detailed discussion decided to defer imposition of tax on land and building and thereafter, clause 5 of Schedule III of the GST Act clearly excludes sale of land and building which fortifies the intention of the GST Council not to impose tax on transfer of immovable property continuing the underlying object of erstwhile service tax regime.

In case of *Munjaal Manishbhai Bhatt v. Union of India* reported in (2022) 104 GSTR 419 (Guj), this court has observed that the intention of introduction of GST regime was not to change the basis of taxation of the Value Added and Service Tax regime and that supply of land in every form was excluded from the purview of GST Act.

The Hon’ble High Court further observed and held as under:

Moreover, in the facts of the various cases, GIDC had only allotted the plot of land to the lessee who constructed the building and developed the land to run

the business or industry for which such plot of land was allotted. Therefore, what is assigned by the lessee/ assignor to the assignee for a consideration is not only the land allotted by GIDC on lease but the entire land along with building thereon which was constructed on such land. The entire land and building is therefore, transferred along with leasehold rights and interest in land which is a capital asset in form of an immovable property and the lessee/assignor earned benefits out of land by way of constructing and operating factory building/shed which constitutes a “profit a pendre” which is also an immovable property and therefore, would not be subject to tax under the GST Act.

The Hon’ble High Court finally concluded and held that the transfer of leasehold rights being an “immovable property”, are not considered a “supply of service” under the GST Act and consequently, GST is not applicable to these transactions. Relevant extract reads as under:

In view of foregoing reasons, assignment by sale and transfer of leasehold rights of the plot of land allotted by GIDC to the lessee in favour of third party-assignee for a consideration shall be assignment/sale/ transfer of benefits arising out of “immovable property” by the lessee-assignor in favour of third party-assignee who would become lessee of GIDC in place of original allottee-lessee. In such circumstances, provisions of section 7 (1) (a) of the GST Act providing for scope of supply read with clause 5(b) of Schedule II and Clause 5 of Schedule III would not be applicable to such transaction of assignment of leasehold rights of land and building and same would not be subject to levy of GST as provided under section 9 of the GST Act.

In view of above, question of utilisation of input tax credit to discharge the liability of GST on such transaction of assignment would not arise.

- 3) However, an SLP has been filed against this decision and the matter is currently pending before the Supreme Court. Kabir Instrument and Technology, Alfa Tools Private Limited and Saurashtra Tin and Metal Industries.**

The Hon’ble Gujarat High Court has held a similar view as in the matter of Gujarat Chamber of Commerce and Industry (supra) and held that provisions of section 7

(1) (a) of the GST Act providing for scope of supply read with clause 5(b) of Schedule II and Clause 5 of Schedule III would not be applicable to such transaction of assignment of leasehold rights of land and building and same would not be subject to levy of GST as provided under section 9 of the GST Act.

4) Nirmal Lifestyle Developers Private Limited

The issue pertaining to revenue sharing arrangement under a development agreement which was contented to be a supply of service exigible to GST was under consideration before the Hon'ble Bombay High Court. The Hon'ble High Court ruled that a prima facie case for the interim relief was made out and admitted the Writ Petition. Relevant paras of the Order are extracted hereunder for ease of reference:

The issue in the present Writ Petition is whether the revenue sharing arrangement under a development agreement entered into by the Petitioner with L & T Asian Realty Project LLP would be a supply of service and hence exigible to GST

As far as interim reliefs are concerned, we find that the issue in the present case is similar, though not identical, to the issue that was raised before the Gujarat High Court wherein the Gujarat High Court considered whether an assignment of a lease would fall within Schedule II of the CGST Act. The Gujarat High Court came to the conclusion that the assignment was actually a transfer of immovable property and hence not exigible to GST. In the present case, in fact it is the case of the Petitioner that there is no transfer at all. Even if one would assume that there is a transfer, the same would be of immovable property and not taxable under the GST Law. We, therefore, find that a prima facie case for interim relief is made out."

5) Manohar Khetwani

The Hon'ble Bombay High Court considering the case of Nirmal Lifestyle Developers Pvt. Ltd. (supra), granted the interim relief in the light of similar factual circumstances.

Author's Note

The judicial perspective emerging from recent pronouncements indicates that transactions in immovable property fall entirely outside the scope of GST law. The observation of the Hon'ble Gujarat High Court in para 75 is of particular significance (discussed supra), which provides strong ground for litigation concerning Development Rights. However, there are other decisions

such as Hon'ble Telangana High Court and Hon'ble Patna High Court in which Transfer of Development Rights were held to be supply of services.

While there is an emerging viewpoint of the Courts that these rights should also be termed as 'Immovable Property', there is also a viewpoint that these rights especially Development Rights are not to be treated as Immovable Property and hence would be liable to tax. The final treatment of these issues would be decided by the judgement of Hon'ble Supreme Court as currently, there are multiple SLPs pending related to these issues. It is expected that the decision by the Apex Court will establish the final treatment of leasehold rights and other rights arising from the Immovable Property.

In conclusion, the real estate sector continues to remain at the centre of intense interpretational debate under GST, particularly in relation to the tax treatment of rights arising from immovable property. While recent judicial trends have largely favoured the industry, the absence of finality has led to prolonged litigation and uncertainty, impacting project viability, pricing, and long-term investment decisions. From a policy standpoint, a clear and authoritative resolution through a definitive pronouncement by the Hon'ble Supreme Court is awaited that would go a long way in restoring certainty, reducing avoidable disputes, and fostering a stable and predictable tax environment essential for sustained growth of the real estate sector.

Contributed by CA Pawan Arora



JUDICIAL PRONOUNCEMENTS

1. Whether Input Tax Credit can be denied to a bona fide purchasing dealer under Section 16(2)(c) of the CGST Act solely on account of the supplier's failure to remit the collected tax to the Government *[M/s. Sahil Enterprises v. Union of India & Ors. - Tripura High Court- (WP(C) No. 688 of 2022)]*

The Hon'ble Tripura High Court held that a genuine purchaser cannot be deprived of Input Tax Credit merely because the supplier failed to remit the collected tax to the Government. The Court observed that a literal application of Section 16(2)(c) of the CGST Act would cast an impracticable and unreasonable obligation on the recipient, who has neither control over nor any effective means to verify the supplier's tax compliance. Invoking the principle of "reading down," the Court clarified that the provision would operate only in situations involving fraud, collusion, or sham transactions. Placing reliance on On Quest Merchandising India Pvt. Ltd., as affirmed by the Supreme Court in Arise India Ltd., the Court noted that denying ITC in cases of bona fide transactions results in double taxation and undermines the fundamental objective of the GST regime. Accordingly, the impugned demand was quashed and ITC amounting to ₹1,11,60,830/- was ordered to be granted.

2. Whether ITC can be denied under Section 74 without establishing fraud or suppression merely due to supplier default/cancellation. *[M/s Khurja Scrap Trading Company v. Addl. Commissioner Grade-II (Appeals) & Anr.- Allahabad High Court- (Writ Tax No. 743 of 2023)]*

The Court held that action under Section 74 of the CGST/UPGST Act can be sustained only where the essential ingredients of fraud, willful misstatement, or suppression of facts with intent to evade tax are specifically established, as also clarified in the CBIC Circular dated 13.12.2023. It observed that mere cancellation of the supplier's registration at a later stage or the supplier being untraceable does not, by itself, justify denial of Input Tax Credit when the supplier was duly registered on the date of the transaction, payments were made through banking channels, and the details reported in GSTR-1 and GSTR-3B were duly reflected in the purchaser's GSTR-2A.

Placing reliance on Suraj Impex (India) Pvt. Ltd. v.

Union of India [(2025) (SC)], S/s Agrawal Rolling Mills [2003 UPTC 1248], R.T. Infotech (Writ Tax No. 1330 of 2022, decided on 30.05.2025) and Solvi Enterprises (Writ Tax No. 1287 of 2024, decided on 24.03.2025), the Court set aside the impugned orders and remitted the matter to the authority for reconsideration in accordance with law.

3. Whether Section 16(2)(aa) of the CGST Act, making ITC conditional upon supplier compliance and reflection of invoice details in GSTR-1, is unconstitutional for denying credit to a bona fide purchaser due to supplier default *[M/s MCLEOD Russel India Ltd. v. Union of India -Guwahati High Court- (WPC No. 5725 of 2022)]*

The Hon'ble Gauhati High Court examined the constitutional validity of Section 16(2)(aa) of the CGST Act and the corresponding provision under the AGST Act, which makes availment of Input Tax Credit (ITC) contingent upon the supplier furnishing invoice/debit note details in GSTR-1 and such details being reflected to the recipient.

The petitioner contended that the provision is arbitrary and inequitable as it makes a bona fide purchaser's ITC dependent upon supplier compliance—an act beyond the purchaser's control—resulting in denial of credit, double taxation, and frustration of the GST objective of eliminating cascading taxes. The Revenue justified the provision as a stricter anti-evasion measure aimed at preventing fraudulent ITC claims, promoting supplier compliance, and ensuring system transparency.

The Court held that ITC is in the nature of a concession subject to statutory conditions and that the legislative intent behind Section 16(2)(aa) is legitimate. Accordingly, the provision cannot be struck down as unconstitutional. However, the Court recognised that automatic denial of ITC to a bona fide purchaser solely due to supplier default would defeat the object of GST and impose an onerous burden on the recipient.

Therefore, the Court read down Section 16(2)(aa) to the limited extent that, before denying ITC, authorities must afford the purchasing dealer an opportunity to establish bona fides through tax invoices and supporting documents. ITC cannot be mechanically disallowed merely due to non-reflection of invoice details arising from supplier non-compliance.

4. Whether discrepancy between GST returns, Income Tax portal figures, and bank receipts justifies treating the differential amount as suppressed turnover liable to tax, interest, and penalty [M/s. K.N. Raj Constructions, Rep. by its Managing Partner, Sri. N. Santhamoorthy Versus The State Tax Officer-Madras High Court- (W. P. No. 26637 of 2025)]

The dispute originated from assessment orders issued under Section 74 of the GST Acts. The GST Department raised a significant tax demand after noticing a major mismatch between the turnover declared in the GST returns and the turnover reported on the Income Tax portal. While the petitioner's GST turnover was about ₹29.69 crore, the turnover reflected in the Income Tax portal was around ₹166.93 crore, leading the department to treat the difference as suppressed turnover and raise tax, interest and penalty demand. The petitioner argued that the turnover shown on the Income Tax portal was intentionally inflated merely to meet eligibility criteria for government tenders and did not reflect the actual business transactions carried out. It was argued that tax liability under GST cannot be fastened merely on figures declared before the Income Tax Dept, especially when bank receipts were significantly lower and no real supply existed to that extent.

The High Court observed that the huge variation between bank receipts and declared turnover required deeper verification and that liability could not be conclusively determined only on the basis of Income Tax portal figures. The Court directed forensic audit and fresh examination of records to determine actual turnover. Consequently, the assessment orders were set aside and the matter remanded for fresh adjudication, subject to conditions including cooperation in audit and pre-deposit of ₹30 lakh.

5. Whether an assessee can be compelled to make an additional pre-deposit for filing an appeal before the GST Appellate Tribunal when the amount already deposited exceeds the statutory requirement, especially when the Tribunal is not fully operational. [M/s. Ashirwad Food Industries vs. Union of India) - Jharkhand High Court (W.P. (T) No. 469 of 2026)]

In the case of M/s. Ashirwad Food Industries vs. Union of India (2026), the Jharkhand High Court intervened to protect taxpayer rights during the transition to a functional GST Appellate Tribunal (GSTAT). The

petitioner challenged a demand of approximately ₹40 Lakhs, which had been significantly scaled down from an original ₹2.38 Crores after the first appeal. Although the statutory remedy lay with the GSTAT, the petitioner approached the High Court because the Tribunal was not yet fully operational for adjudication.

The core of the dispute involved the pre-deposit requirement. The petitioner had already deposited ₹23.85 Lakhs (10% of the original demand) at the first appellate stage. Since the revised demand was only ₹40 Lakhs, the mandatory 20% pre-deposit for a second appeal (approx. ₹8 Lakhs) was already more than covered by the existing surplus.

The Court ruled that no further pre-deposit was necessary and granted the petitioner four weeks to file the appeal. Importantly, the Court instructed the Tribunal to decide the matter on merits, disregard the issue of limitation, and permit physical filing in case the e-portal was not functioning. This judgment ensures that the lack of judicial infrastructure does not deprive taxpayers of their right to appeal or subject them to coercive recovery.

6. The case involved dismissal of the petitioner's GST appeal as time-barred by the Appellate Authority under Section 107 of the UPGST Act [M/s Prakash Medical Stores vs Union of India & Others, -Allahabad High Court (Writ Tax No. 5865 of 2025)]

The case involved dismissal of the petitioner's GST appeal as time-barred by the Appellate Authority under Section 107 of the UPGST Act. The original ex-parte adjudication order was passed on 23.04.2024. Instead of immediately filing appeal, the petitioner first filed a rectification application under Section 161, which was rejected on 22.10.2024, after which an appeal was filed. The appellate authority refused to entertain the appeal on limitation grounds, holding that it was filed beyond the permissible period.

The Allahabad High Court held that although Section 5 of the Limitation Act does not apply due to specific statutory limitation, the underlying principle of Section 14 applies to GST proceedings where remedies are pursued bona fide and with due diligence. It ruled that when a rectification application under Section 161 is filed within time, the limitation period for appeal remains in abeyance during its pendency. Accordingly, the period consumed in rectification proceedings was excluded, the appeal was held to be within limitation,

and the writ petition was allowed with restoration of the appeal for decision on merits.

7. Whether proceedings initiated under Section 74 can continue when fraud, suppression, or wilful misstatement is not established. Whether mismatch between GSTR-1 and GSTR-3B automatically establishes tax evasion without detailed reconciliation. [M/s Sterling & Wilson Pvt. Ltd. vs Commissioner, Odisha CT & GST & Ors, - GSTAT — Principal Bench (Appeal No.: APL/1/PB/2026)]

The appeal arose from demand proceedings for FY 2018-19 alleging mismatch between GSTR-1 and GSTR-3B, resulting in a tax demand on the ground of short payment. The department treated the difference as suppressed liability, while the assessee contended that the variation was due to credit notes, advance adjustments and reconciliation issues, all duly recorded in books of account. The First Appellate Authority had already held that there was no intent to evade tax, converted proceedings from Section 74 to Section 73, but still upheld tax and interest liability. Before GSTAT, the appellant argued that the mismatch was merely reconciliatory and caused by technical constraints in amendment of returns and timing differences relating to credit/debit notes. The Revenue opposed the plea, stating that credit notes were beyond the time limit under Section 34(2), reconciliation was incomplete, and ITC reversal by recipients was not established.

8. Whether GST proceedings are valid when notices are uploaded in an obscure tab of the GST portal, resulting in lack of proper service and denial of opportunity of hearing. [Bambino Agro Industries Ltd. vs. State of Uttar Pradesh – Allahabad High Court -(WRIT Tax No. - 2701 of 2025)]

In the case of Bambino Agro Industries Ltd. vs. State of Uttar Pradesh [2025], the Allahabad High Court addressed the recurring issue of GST notices being uploaded to obscure sections of the GST portal. The petitioner challenged a Show Cause Notice and a subsequent ex-parte demand order, arguing they were completely unaware of the proceedings because the documents were uploaded under the “Additional Notices and Orders” tab rather than the standard “View Notices and Orders” tab. Because of this, the petitioner could neither appear before the authority nor file an appeal within the period of limitation.

The Court relied on its earlier coordinate Bench decision in Ola Fleet Technologies Pvt. Ltd. v. State of U.P., which recognized this specific portal design issue. The Court noted that assessing officers do not have the choice to select which tab a notice reflects under, making it a systemic portal issue.

Consequently, the Court held that the petitioner was entitled to the “benefit of doubt” regarding the service of the notice. The Court quashed the ex-parte demand order and the Show Cause Notice, and remitted the matter back to the Assessing Officer with directions to issue a fresh notice providing at least 15 days’ clear time to the petitioner to ensure a fair hearing.

9. Whether an assessment under Section 74 is sustainable when initiated without jurisdiction, without affording personal hearing, and without establishing fraud or suppression despite documented genuine transactions [Raghuvansh Agro Farms Ltd. vs. State of U.P.- Allahabad High Court- (WRIT Tax No. - 3827 of 2025)]

In Raghuvansh Agro Farms Ltd. vs. State of U.P., the Allahabad High Court struck down a tax assessment passed under Section 74 of the GST Act. The decision was primarily based on a lack of jurisdiction, as State GST officials proceeded against a taxpayer assigned to the Central GST authorities without presenting any relevant cross-empowerment notification. Furthermore, the proceedings were legally flawed because the assessee was entirely denied the opportunity for a personal hearing.

The Bench also stressed that the severe provisions of Section 74 can only be triggered by concrete evidence of fraud, deliberate misstatement, or suppression of facts, which the tax department failed to establish. The Court observed that the company’s transactions were legitimate and the physical transport of goods was adequately proven through standard statutory documentation, such as e-way bills, tax invoices, bank statements, and GST returns. Crucially, the Court dismissed the tax department’s insistence on toll plaza receipts, ruling that the law does not mandate their production to verify the movement of goods. As a result, the Court ruled in the taxpayer’s favor, invalidating the demand and ordering the return of any funds already deposited.

Contributed by CA Nikhil Gupta

GSTN ADVISORIES

Advisory on Filing Opt-In Declaration for Specified Premises, 2025

The relevant declarations issued vide *Notification No. 05/2025 – Central Tax (Rate)*, dated 16th January 2025, are now made available electronically on the GST Portal. These declarations may be opted for and filed by persons who are applying for registration or are already registered and supplying hotel accommodation services by declaring the premises as “specified premises”. Kindly take note of the following key points:

1. Who may opt and file the declaration

- Regular taxpayers (active and suspended) supplying hotel accommodation service who want to declare their premises to be a “specified premises”
- Applicants for new GST registration who want to declare their premises to be a “Specified Premises”

The facility is not applicable to composition taxpayers, TDS/TCS taxpayers, SEZ units/developers, casual taxpayers, or cancelled registrations.

2. Types of Declarations

The following declarations are made available on the portal:

- Annexure VII:** Opt-In Declaration for Registered Person – For existing registered taxpayers opting to declare premises as specified premises for a succeeding financial year.
- Annexure VIII:** Opt-In Declaration for Person Applying for Registration – For persons applying for new registration, to declare premises as specified premises from the effective date of registration.

(Annexure IX – Opt-Out Declaration will be made available separately in due course of time.)

3. Timeline for Filing Declarations

(A) Existing Registered Taxpayers – Annexure VII

- Can be filed for the subsequent financial year during the specified window: 1st January to 31st March of the preceding financial year.
- For FY 2026-27, Annexure VII can be filed from 01.01.2026 to 31.03.2026.

(B) New Registration Applicants – Annexure VIII

- Can be filed within 15 days from the date of generation of ARN of the registration application.
- Filing is allowed irrespective of whether GSTIN has been allotted, provided the application is not rejected.
- After the lapse of 15 days, the opt-in declaration can be filed only when the window

for Annexure VIII is available, i.e., 1st January to 31st March.

- Taxpayers will not be able to file Annexure VIII if the registration application is rejected, irrespective of the fact that the 15 days have lapsed or not.

4. How to File the Declaration on GST Portal

1. Log in to the GST Portal
2. Navigate to: Services -> Registration -> Declaration for Specified Premises
3. Select the appropriate option:
 - o Opt-In Declaration for Specified Premises, or
 - o Download Annexure Filed
4. Select eligible premises, fill in the declaration, and submit using EVC.

On successful submission, an ARN will be generated.

5. Important Points to Note

- A maximum of 10 premises can be selected in one declaration. Additional declarations may be filed for remaining premises, if any. However, separate PDFs with reference numbers will be generated for each premise.
- If any premises are left for opt-in, the taxpayer may again file Annexure VII for that premise for the same financial year during the eligible window period.
- Suspended taxpayers are allowed to file the declaration. However, cancelled taxpayers are barred from filing such declarations.
- The option exercised will continue for subsequent financial years unless an opt-out declaration (Annexure IX) is filed within the prescribed time.

6. Downloading of Filed Declarations

- Filed Annexures (VII / VIII) can be downloaded from: Services -> Registration -> Declaration for Specified Premises -> Download
- Separate reference numbers are generated for each declared premise.

7. Email and SMS Intimation

- Confirmation via email and SMS will be sent to all authorised signatories upon successful filing of the declaration.

Note:

1. For the first year, i.e., FY 2025–26, these declarations were filed manually with the jurisdictional authority. However, since an online filing facility has now been made available, it is requested that such taxpayers shall file Annexure VII for the specified premises again electronically for FY 2026–27 from 1st January 2026 to 31st March 2026.
2. Declaring specified premises for the first time: Such

taxpayers are required to file Annexure VII for FY 2026-27 from 1st January 2026 to 31st March 2026.

Advisory on Interest Collection and Related Enhancements in GSTR-3B

It is hereby informed that from January-2026 period onwards, the following enhancement have been made in filing of GSTR-3B:

Update in Interest Computation for GSTR-3B

From January-2026 tax period onwards, the interest calculation in table 5.1 of GSTR-3B on portal has been enhanced, providing the benefit of the minimum cash balance available in the Electronic Cash Ledger of the taxpayer from the due date of return filing until the date of tax payment (offset) in line with the proviso to Rule 88B(1) of the CGST Rules, 2017. The said change shall be applicable on the delayed returns filed for January 26' tax period for which interest shall be auto-populated in February 26' tax period's GSTR-3B. The revised interest computation formula is mentioned below for better understanding of the taxpayers.

Revised Interest Computation Formula

$$\text{Interest} = (\text{Net Tax Liability} - \text{Minimum Cash Balance in ECL from due date to date of debit}) \times (\text{No. of days delayed} / 365) \times \text{Applicable Interest Rate}$$

1. System-Computed Interest in Table 5.1:

The interest auto-populated on the basis of the revised computational formula mentioned above, in table 5.1 of GSTR-3B shall be non-editable and taxpayers would not be allowed to amend the auto-populated values downward. It may be noted that the interest auto-populated in GSTR-3B is only the minimum interest that is required to be paid by the taxpayer. However, the taxpayers needed to self-assess their correct interest liability, and amend the auto populated values upward, if required.

2. Auto-Population of Tax Liability Breakup Table in GSTR-3B

The 'tax liability breakup table' in GSTR-3B capture the supplies of previous tax periods, reported in current period. The tax is being paid for such supplies in current tax period. Hence, for the filing of GSTR-3B from January-2026 tax period onwards, the GST Portal shall auto-populate the "Tax Liability Breakup Table" in GSTR-3B on the basis of date of documents related to supplies reported in GSTR-1 / GSTR-1A / IFF pertaining to any previous tax period. Where the corresponding tax liability has been discharged in the current period's GSTR-3B.

This enhancement is intended to assist taxpayers in accurate reporting of tax liability and align the computation of interest as per proviso of Section 50 of CGST Act, 2017.

Key Features

- Auto-populated values are **suggestive** in nature.
- Taxpayers may **modify upwards** these values based on their own records and computations, if required.

The auto-populated breakup can be viewed at:

Login → **GSTR-3B Dashboard** → **Table 6.1 (Payment of Tax)** → **Tax Liability Breakup**

3. Update in Table 6.1 – Suggestive Cross-Utilization of ITC

From January-2026 period onwards, once the available IGST ITC has been fully exhausted, the GST Portal will allow to pay IGST liability in Table 6.1 of GSTR-3B using available CGST and SGST ITC in any sequence,

4. Collection of Interest in GSTR-10 for Delayed Filing of Last Applicable GSTR-3B

In case of cancelled taxpayers, if the last applicable GSTR-3B return has been filed after the due date, then the interest applicable on such delayed filing shall be levied and collected through the Final Return i.e., GSTR-10.

Invitation to write articles on GST

Chartered Accountants and other experts, with academic passion and flair for writing are invited to share their expertise on GST through ICAI-GST Newsletter. The article may be on any topic related to GST Law. While submitting the articles, please keep the following aspects in mind:

- 1) Article should be of 2000-2500 words.
- 2) An executive summary of about 100 words may accompany the article.
- 3) It should be original and not published/should not have been sent for publishing anywhere else.
- 4) Copyright of the selected article shall vest with the ICAI.

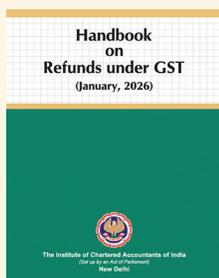
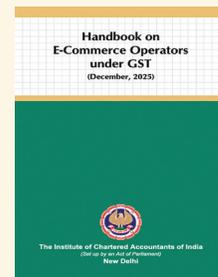
Please send editable soft copy of the article at gst@icai.in.



PUBLICATIONS

Handbook on E-Commerce Operators under GST

The GST & Indirect Taxes Committee of ICAI has released the first edition of the Handbook on E-Commerce Operators under GST. The publication provides a comprehensive and structured understanding of the legal framework governing e-commerce transactions under GST. It analyses relevant statutory provisions, rules, procedures, and recent amendments in a practical and industry-oriented manner. The Handbook addresses key issues faced by e-commerce operators and allied stakeholders. Updated up to 15th December 2025, it serves as a ready reckoner for professionals and businesses alike.



Handbook on Refunds under GST

The GST & Indirect Taxes Committee of ICAI has revised the Handbook on Refunds under GST with the objective of facilitating stakeholders in understanding the intricate aspects of the GST refund mechanism. This updated edition provides a comprehensive and structured analysis of the statutory provisions, procedural requirements, documentation standards, and practical issues relating to refunds under GST. The Handbook has been thoroughly revised to incorporate significant amendments and policy changes introduced by the Government up to 31st December 2025.

GST Compliance Schedule

Compliances for the month of February 2026

Forms	Compliance Particulars	Due Dates
GSTR 7	Return to be furnished by the registered persons who are required to deduct tax at source.	10.03.2026
GSTR 8	Return to be furnished by the registered electronic commerce operators who are required to collect tax at source on the net value of taxable supplies made through it.	10.03.2026
GSTR 1	Statement of outward supplies by the taxpayers having an aggregate turnover of more than Rs. 5 crore or the taxpayers who have opted for monthly return filing.	11.03.2026
GSTR 1A	Amendment of outward supplies of goods or services for the current tax period.	
IFF	Statement of outward supplies by the taxpayers having an aggregate turnover up to ₹ 5 crore and who have opted for the QRMP scheme.	13.03.2026
GSTR 5	Return to be furnished by the non-resident taxable persons containing details of outward supplies and inward supplies.	13.03.2026
GSTR 6	Return to be furnished by every Input Service Distributor (ISD) containing details of the input tax credit received and its distribution.	13.03.2026
GSTR 3B	Return to be furnished by all the taxpayers other than who have opted for QRMP scheme comprising consolidated summary of outward and inward supplies.	20.03.2026
GSTR 5A	Return to be furnished by Online Information and Data base Access or Retrieval (OIDAR) services provider for providing services from a place outside India to non-taxable online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India and details of supplies of online money gaming by a person outside India to a person in India.	20.03.2026
PMT-06	Payment of GST for a taxpayer with aggregate turnover up to ₹ 5 crores during the previous year and who has opted for quarterly filing of return under QRMP scheme.	25.03.2026
GSTR-11	Statement of inward supplies by persons having Unique Identification Number (UIN)	28.03.2026

QUIZ

- The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in FORM?
 - FORM ITC-03
 - FORM ITC-04
 - FORM ITC-05
 - None of the above
- Which of the following transactions shall be treated as neither a supply of goods nor a supply of services under the CGST Act, 2017?
 - Supply of warehoused goods to any person after clearance for home consumption
 - Supply of warehoused goods to any person before clearance for home consumption
 - Supply of goods warehoused in a Special Economic Zone or Free Trade Warehousing Zone after clearance for export or to the Domestic Tariff Area
 - Supply of goods from a warehouse to the Domestic Tariff Area after payment of applicable duties
- A registered person (other than a manufacturer) deals in goods specified under Rule 31D, on which GST has already been paid by the supplier on the basis of Retail Sale Price (RSP). Which of the following is correct?
 - The registered person is exempt from the provisions of this rule for all goods
 - The registered person is exempt from the provisions of this rule only in respect of goods covered under Rule 31D, on which the tax has been paid by the supplier on the basis of retail sale price
 - The registered person is fully exempt from GST on such goods
 - The registered person is required to pay tax again on RSP
- For which of the following acts done by a taxable person, inspection can be ordered under GST law?
 - Suppression of any transaction of supply of goods or services.
 - Suppression of stock of goods in hand.
 - Contravention of any of the provisions of the GST law to evade tax.
 - All of the above
- What if the seized goods provisionally released are not returned by the assessee on the appointed date?
 - The proper officer shall re-seize the goods.
 - The proper officer shall encash the security bond.
 - The proper officer shall give him opportunity of being heard.
 - None of the above
- The Canteen Stores Department (CSD) under the Ministry of Defence intends to claim refund of 50% of central tax paid on inward supplies of goods. Which of the following statements is correct?
 - Refund shall be claimed monthly in FORM GST RFD-01
 - Refund shall be claimed quarterly in FORM GST RFD-10A and processed as per Rule 89
 - Refund is available even if supplier has not filed GSTR-3B
 - Refund is available even if GSTIN of CSD is not mentioned on the tax invoice
- Mr. X, an unregistered person, is not liable to take registration under the CGST Act, but is required to make a payment of tax/other amount under the provisions of the Act pursuant to an order passed by the department. For enabling such payment, the Proper Officer proposes to issue a Temporary Identification Number (TIN). Which of the following is the correct procedure under the CGST Rules?
 - Temporary ID shall be granted only after obtaining normal registration in FORM GST REG-01
 - Proper Officer may grant a Temporary Identification Number and issue an order in Part A of FORM GST REG-12
 - Proper Officer may grant a Temporary Identification Number and issue an order in Part B of FORM GST REG-12
 - Temporary ID can be issued only to persons liable for registration under section 22
- After grant of registration in FORM GST REG-06, a registered person (other than those registered under Rule 12 or Rule 16) is required to furnish bank account details on the common portal within which of the following time limits?
 - Within 15 days from the date of grant of registration
 - Within 30 days from the date of grant of registration or before filing GSTR-1 / using IFF, whichever is earlier
 - Before filing GSTR-3B for the first tax period
 - Within 60 days from the date of grant of registration
- Mr. A opts to pay tax under section 10 (composition scheme). Which of the following must be complied with to validly exercise the option?
 - He may be a casual taxable person and can collect tax on supplies
 - He must pay tax on inward supplies under section 9(3) or 9(4) and mention "composition taxable person, not eligible to collect tax on supplies" on the bill of supply
 - He may manufacture goods notified under section 10(2)(e) during the preceding financial year
 - He is not required to display any composition-related declaration at his place of business
- What is the condition under which the Advance Ruling shall not be binding?
 - Applicant is unsatisfied with the ruling.
 - Ruling is general in nature.
 - Change in law, facts or circumstances.
 - None of the above

The names of first five members who were the top scorers in the last Quiz are as under:

Name	Membership No.
Sunil Kumar Sharma	89019
Ritesh P Rangani	154253
Divyesh V Safiwala	146130
CA Rinkesh A. Mamrawala	611603
Ravi Chandiramani	625271

Please provide reply of the above MCQs in the link given below. Top five scorers will be awarded hard copy of the publication 'GST Act(s) and Rule(s)- Bare Law' & their names will be published in the next edition of the Newsletter. Link to reply: - <https://forms.gle/N7RGarZDfXzVqrXP6>



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

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Valuation	Reverse charge mechanism	Import & Export under GST	Registration	Input Tax Credit	Finalization of accounts from GST perspective
Exemptions under GST	Maintenance of books of accounts and records	Returns & Payment of tax	E-Way Bills & E-Invoicing	Assessment	Audit by tax authorities
Refunds	Annual Return & Reconciliation	Inspection, Search & Seizure	Demand & Recovery	Offences & Penalties	Appeals & Revisions
Advance Rulings	Handling notices/demands and appeals	Case Studies	Recent judicial pronouncements	Ethical Practice	Professional Opportunities

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