



ICAI-GST

NEWSLETTER

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President's Communication



Dear Professional Colleagues,

Greetings!

The month of February holds particular significance in India's economic calendar as the presentation of Union Budget not only outlines the policy direction for the country's fiscal and economic priorities for the year ahead but also sets the tone for reforms and policy developments across the taxation landscape. From an indirect tax perspective, the proposals introduced in the Union Budget 2026 reflect a continued focus on strengthening the GST framework through greater procedural clarity, system improvements and rationalisation of certain provisions. Such measures are expected to facilitate smoother compliance, reduce litigation and promote greater consistency in the interpretation and implementation of GST provisions.

India's GST revenues also recorded steady year-on-year growth during the month. According to reports, GST collections for February 2026 increased by about 8.1%, reaching approximately ₹1.83 lakh crore as compared to around ₹1.69 lakh crore in February 2025. GST collections often serve as an important indicator of economic momentum, reflecting trends in consumption, production cycles and supply chain activity. The continued growth in collections indicates sustained commercial activity and reflects the resilience of the economy across sectors.

Against this backdrop, the GST & Indirect Taxes Committee of ICAI has been constituted for the Council year 2026-27, with a renewed mandate to continue its engagement with policymakers and stakeholders in strengthening the GST ecosystem. I extend my best wishes to CA. Umesh Sharma, Chairman, and CA. Rajendra Kumar P, Vice-Chairman, along with the members of the Committee, for a productive and impactful year ahead.

As a key knowledge partner in the indirect tax domain, the ICAI through this committee continues to support the Government through policy recommendations, technical inputs and capacity-building initiatives in the field of indirect taxation. The Committee has recently submitted its suggestions on the indirect tax proposals contained in the Finance Bill, 2026. It has also recommended the introduction of a mechanism for verification of the Certificate of Practice (CoP) of Chartered Accountants appearing as Authorised Representatives before the Hon'ble GST Appellate Tribunal with an objective to prevent unauthorised appearances and strengthen procedural integrity before the Tribunal.

The Committee further contributes to strengthening institutional capacity through structured training programmes and faculty support for Government officials. Recently, the Committee extended faculty support for intensive training programmes on Financial Accounting and Audit under GST at the National Academy of Customs, Indirect Taxes and Narcotics, Chennai, and supported a two-week Certificate Course for "GST Sahayogis" in Mizoram, thereby contributing to knowledge dissemination and effective implementation of GST provisions at the field level.

As the GST framework continues to evolve and technology increasingly reshapes the compliance landscape, Chartered Accountants have a vital role in guiding businesses through change with expertise and integrity. By combining professional competence with a strong commitment to public interest, members of the profession can contribute significantly to strengthening transparency, compliance and trust within the tax ecosystem. In encourage members to actively engage with ICAI's knowledge initiatives so that, we continue to strengthen the profession and contribute meaningfully to India's economic progress.

CA. Prasanna Kumar D

President

The Institute of Chartered Accountants of India

PHOTOGRAPHS



Release of the Committee's new publication, "Significant Judicial and Advance Rulings in GST: A Compilation" on 10.02.2026.



"5-day training on Financial Accounting and Audit under GST" prog. conducted at Chennai from 16.02.2026 to 20.02.2026.



"Training programme for officers" conducted at Odisha from 04.02.2026 to 09.02.2026.



Certificate Course for "GST Sahyogis" conducted at Mizoram from 09.02.2026 to 23.02.2026.

Chairman's Communication



Esteemed Member,

Warm Greetings!

With the reconstitution of the GST & Indirect Taxes Committee of the Institute of Chartered Accountants of India for the Council Year 2026-27, I, along with the Vice-Chairman of the Committee, CA. Rajendra Kumar P, have assumed the responsibility of leading the Committee. I consider it a privilege to serve in this role and contribute to the Committee's efforts towards strengthening the indirect tax knowledge framework for members and stakeholders through technical guidance, knowledge initiatives and capacity-building programmes in the evolving GST landscape.

It is my pleasure to present the 63rd Edition of the ICAI GST Newsletter, which brings together key developments under GST along with the knowledge initiatives undertaken by the Committee for the benefit of members and stakeholders.

The GST proposals in the Finance Bill, 2026 essentially seek to give effect to the recommendations of the GST Council made at its 56th meeting. Amendment proposed in Section 15(3)(i) of the CGST Act, 2017 seeks to remove the condition that post-sale discounts must be linked to a pre-existing agreement and specific invoices. Tax adjustments would instead be permitted through the issuance of a credit note under Section 34, subject to reversal of the corresponding input tax credit by the recipient, thereby ensuring alignment between the supplier's tax liability and the recipient's credit.

Further, amendments in Section 54 of the CGST Act extend the benefit of 90% provisional refund to cases involving unutilised input tax credit arising due to an inverted duty structure. It has also been clarified that the minimum refund threshold of ₹1,000 will not apply to exports made with payment of tax.

Another proposal enables the existing authority or tribunal to hear appeals filed under Section 101B of the CGST Act, 2017, until the National Appellate Authority for Advance Ruling is constituted. Additionally, the proposed omission of Section 13(8)(b) of the IGST Act seeks to shift the place of supply for intermediary services to the location of the recipient, thereby aligning the provision with global practices and enabling such services to qualify as exports where applicable.

I am pleased to share that the Committee has recently revised its publication, "Handbook on Composition Scheme under GST", released the second edition of the publication, "Significant Judicial and Advance Rulings in GST: A Compilation" and a new publication, "Handbook on Applicability of GST on the Agricultural Sector." All these publications are hosted on the Committee's website for free download and printing. Hard copies can also be ordered through the ICAI Centralised Distribution System by visiting: <https://cds.icaai.org>.

Your valuable inputs and feedback will help the Committee serve you more effectively and continue strengthening the knowledge resources and professional support provided to stakeholders. Members are also encouraged to actively engage with the Committee's knowledge initiatives and make effective use of the publications and technical resources made available for the benefit of the profession. To stay updated with the Committee's latest initiatives and knowledge resources, members may also follow the ICAI GST & IDT Committee Channel on WhatsApp:

<https://whatsapp.com/channel/0029VbC5pZYATRSrKi8c4s0r>.

CA. Umesh Sharma

Chairman

GST & Indirect Taxes Committee

The Institute of Chartered Accountants of India

OIDAR under GST: Practical Implications for Cross-Border Digital Supplies

India's GST framework contains a specialised regime for taxing cross-border digital supplies classified as Online Information and Database Access or Retrieval services ("OIDAR"). The updated statutory definition of OIDAR under section 2(17) of the Integrated Goods and Services Tax Act, 2017 ("IGST Act") sharpens the scope by anchoring coverage to services whose delivery is mediated by information technology over the internet/electronic network and whose nature renders their supply impossible to ensure in the absence of information technology. The definition also includes a specific (illustrative) list of electronic services—ranging from internet advertising and cloud services to digital content supplies, data/information delivered electronically, digital storage and online gaming—while explicitly excluding "online money gaming" as defined in section 2(80B) of the Central Goods and Services Tax Act, 2017 ("CGST Act").

OIDAR issues most commonly arise at the intersection of

- (i) classification of digital arrangements
- (ii) place of supply determination for cross-border services
- (iii) selection of the correct liability mechanism (reverse charge or Forward charge); and
- (iv) audit-ready documentation and reconciliations in settlement-based digital ecosystems.

This article maps the interlocking provisions under the IGST Act, highlights interpretational fault lines, and provides a practical compliance and advisory framework.

1. Why OIDAR continues to be a high-impact topic

GST, as a destination-based tax, is conceptually well-suited to tax consumption in India. However, the digital economy introduces commercial models where a supplier outside India can provide automated digital services directly to customers in India with minimal intervention, often without establishing a traditional business presence in India. In such circumstances, conventional collection through reverse charge can fail, particularly where the recipient is an unregistered consumer.

OIDAR provisions address this structural gap by

- (a) providing a clear statutory characterisation of automated digital services and
- (b) shifting liability to the offshore supplier for supplies to specified categories of recipients,

while retaining reverse charge for supplies to business recipients wherever feasible.

OIDAR analysis is not confined to "OTT or gaming". It routinely surfaces in:

- SaaS procurement (collaboration tools, CRM, analytics, design platforms, cybersecurity tools)
- cloud hosting, compute, and storage arrangements
- internet advertising and marketing technology spend

- digital content subscriptions for employees or for resale
- platform models (app stores/marketplaces) with multi-party contractual flows
- group arrangements and cost allocations (HQ procures tools; India reimburses or is cross charged)

2. The updated definition of OIDAR: scope, inclusions and the exclusion for online money gaming

2.1 Statutory definition

Section 2(17) of the IGST Act defines "online information and database access or retrieval services" as services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply impossible to ensure in the absence of information technology and includes electronic services such as:

- (i) advertising on the internet;
- (ii) providing cloud services;
- (iii) provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;
- (iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;
- (v) online supplies of digital content (movies, television shows, music and the like);
- (vi) digital data storage; and
- (vii) online gaming, excluding the online money gaming as defined in section 2(80B) of the CGST Act.

2.2 Key takeaways from the definition

(a) The statutory "IT mediated delivery + impossible -to-ensure-without-IT" test becomes central.

It is common to see arrangements "ordered online" but delivered substantially through human intervention (e.g., consulting, managed services, custom development). The definition's structure supports a fact-driven classification as online ordering or online communication does not, by itself, make a service OIDAR. What matters is whether the service is delivered through IT mediation and whether the service cannot be ensured without IT.

(b) The inclusive list is illustrative, but practically influential.

While "includes" indicates that the list is not exhaustive, the items enumerated represent high-frequency business spends and consumer supplies. In practice, they also influence tax positions where officers may treat these categories as "near-automatic" OIDAR unless facts clearly demonstrate a different character.

(c) The express exclusion for “online money gaming” changes the gaming conversation.

Gaming ecosystems are commercially complex (platforms, in-app purchases, subscriptions, tournament entry fees, virtual goods). The definition now makes it clear that while “online gaming” is included within OIDAR, “online money gaming” is excluded and is dealt under separate provisions.

3. The statutory chain under IGST: how the provisions interlock

The analysis of OIDAR (Online Information and Database Access or Retrieval) services should be carried out in a systematic and disciplined sequence. If a person reads only one provision (such as the Reverse Charge Notification) in isolation and forms a conclusion, it may often lead to incorrect interpretations. Therefore, while analysing OIDAR transactions, it is necessary to consider all the relevant provisions together—such as the definition of OIDAR, place of supply rules, and tax liability provisions—and examine them in the correct sequence to arrive at the proper GST position.

3.1 Characterise the service: OIDAR or not in terms of Section 2(17), IGST Act, 2017

Section 2(17) of the IGST Act, 2017 and document the factual basis:

- What is being supplied? Whether it's access/right-to-use, content, storage, advertising placement, data access, etc.
- How delivery occurs? Automated provisioning and access via electronic network. Whether access is continuous? Whether service is standardised?
- The role of human intervention incidental support vs essential delivery component. [Post Amendment, this may not be relevant].
- Why the service cannot be ensured without IT? Whether the core performance is inseparable from the platform/network?

3.2 Determine place of supply for cross-border services Section 13, IGST Act, 2017. Specifically, Section 13(12) for OIDAR.

Where either supplier or recipient is outside India, place of supply for services is governed by section 13 of the IGST Act, 2017. For OIDAR, section 13(12) of the IGST Act provides that the place of supply of OIDAR services is the location of the recipient of services.

This provision operationalises the destination principle for automated digital services and makes recipient location evidence a compliance cornerstone—particularly in B2C contexts.

3.3 Fix the tax mechanism: reverse charge vs section 14 of IGST Act, 2017 Forward charge.

Once the service is OIDAR and the place of supply is determined, the next inquiry is who is liable to pay tax?

(a) Reverse charge route (typically B2B)

Section 5(3) of the IGST Act empowers notification of categories of supplies for which the tax is payable on reverse charge basis by the recipient. The relevant reverse charge notification framework generally covers services supplied by a person located in non-taxable territory to a person located in India other than the specified category of “non-taxable online recipient”. As a result, supplies of OIDAR to registered business recipients in India ordinarily travel through the reverse charge mechanism, subject to the notification structure and recipient status.

(b) Forward Charge route (typically OIDAR services provided to specified B2C recipients)

Section 14 of the IGST Act, 2017 establishes a special mechanism for OIDAR services supplied by a person located outside India to a “non-taxable online recipient” located in India. In such cases, the liability is shifted to the offshore supplier (and in specified structures, the intermediary), reflecting the policy choice that unregistered recipients should not be burdened with reverse charge compliance.

3.4 Procedural compliance framework (Section 20, IGST Act, 2017 read with relevant CGST provisions/rules)

Section 20 of the IGST Act, 2017 applies provisions of the CGST Act relating to registration, returns, payment, assessment, audit, etc., mutatis mutandis to IGST, unless otherwise provided. In practice, this is the legal bridge through which the OIDAR registration and return filing mechanics are administered (including prescribed forms and returns such as GSTR-5A, as applicable under the rules/procedural framework).

4. Recipient classification and “non-taxable online recipient”

The same digital supply can fall under different tax mechanisms depending on the status of the recipient. In practical terms:

- B2B (registered recipient): tax liability under reverse charge mechanism is applicable.
- B2C (unregistered consumer / specified NTOR category): liability is shifted to the overseas supplier.

The operational implication is simple but important. Customer onboarding and GSTIN capture/validation is not a mere commercial formality as it directly influences the tax liability mechanism.

Where customers claim to be registered, systems should validate GSTIN and record the evidence to avoid disputes on whether the supply was B2B or effectively B2C.

5. Recipient location evidence: operationalising section 13(12) of IGST Act, 2017 in a digital ecosystem.

Because section 13(12) of IGST Act, 2017 ties place of supply to recipient location, businesses should maintain defensible evidence that supports whether the recipient is in India. In many digital models, a

single data point is rarely conclusive. Instead, systems typically rely on a combination of indicators (e.g., billing address, payment instrument country, IP/device location, bank location, mobile country code, etc.) to form a reasonable determination.

6. Platform models and “who is the supplier”: principal vs intermediary.

Digital supplies often involve a developer/service provider, a platform/app store, and payment facilitation. GST outcomes frequently turn on whether the platform is the principal supplier (merchant of record) or merely facilitating.

In practice, the following evidence points tend to decide outcomes:

1. Who sets pricing and commercial terms?
2. Who issues invoices/receipts to the ultimate customer?
3. Who collects consideration and bears chargeback/refund risk?
4. Who controls customer support obligations and consumer terms?
5. How do agreements describe the role (agent, marketplace, reseller, merchant of record)?

7. Why it matters in OIDAR:

Section 14 of IGST Act, 2017 contemplates supplier (and in specified cases intermediary) liability for B2C OIDAR. Incorrect identification of the person liable to pay tax can result in short-collection or enhanced compliance.

Contractual analysis should be supplemented with “operational evidence” (payment flows, receipts, refund responsibilities).

8. Valuation and the realities of settlement-based digital commerce

Traditional GST frameworks assume invoice-driven linearity. Digital commerce often operates on settlement statements net of platform fees, taxes, refunds, and promotional credits. Typical issues include:

- free trials converting to paid subscriptions mid-cycle
- usage-based billing and periodic true-ups
- wallet credits/promotional discounts
- chargebacks and partial refunds
- platform fee netting that obscures gross value

9. Reverse charge and ITC in B2B OIDAR procurements: recurring fault lines

Where IGST is paid under reverse charge for B2B OIDAR procurements, ITC is generally available subject to eligibility conditions and restrictions. Disputes often arise not on the concept but on documentation and controls such as :

- invoices/receipts are incomplete or not preserved; reliance is placed on card statements alone
- procurement is in an employee’s name; recipient mismatch creates vulnerability
- subscription tools have mixed business/personal use

- apportionment is not done where common services support exempt/non-business activities
- month-wise mapping between foreign payments, expense recognition, and reverse charge payment is weak

Simple controls that prevent most issues:

A central “foreign digital services” register (vendor-wise), with monthly reconciliation and a repository of invoices, agreements, account screenshots/provisioning evidence, and reverse charge workings will assist in having better control on the OIDAR services provider.

10. Compliance framework: invoicing/receipt issuance and GSTR-5A return filing

Invoicing

The supplier should ensure issuance of a customer-specific invoice/receipt/subscription invoice that is retrievable and can be produced on demand, capturing the essential particulars such as

1. Supplier detail’s identity
2. Recipient details,
3. Description of the OIDAR service
4. Consideration/taxable value, and IGST charged-where applicable (or tax-inclusive pricing with a tax break-up available from system records).

Returns

Online recipients and the corresponding IGST liability for the tax period, typically with the place-of-supply distribution as required by the return format. As per the prescribed return format the return is organised into these key tables:

1. Table 5 – Taxable outward supplies made to non-taxable online recipients (NTOR) in India (B2C OIDAR)

Used to report POS (State/UT) wise taxable value and tax liability for OIDAR supplies made to consumers/unregistered recipients in India.

2. Table 5A – Amendments to Table 5

Used to add/amend details of B2C OIDAR supplies reported earlier.

3. Table 5B – OIDAR supplies to registered persons in India (B2B) where tax is payable by recipient under RCM

Captures outward supplies to registered persons other than NTOR, where the registered recipient pays IGST under reverse charge.

4. Table 5C – Amendments to Table 5B

Used to add/amend the B2B (RCM) supply details reported earlier.

5. Table 5D – Supplies of online money gaming made to a person in India

Separate reporting tile for online money gaming supplies.

6. Table 5E – Amendments to Table 5D

Amendments to online money gaming supply details.

7. **Table 6 – Interest or any other amount**

For declaring interest/penalty/other liabilities, payable through the Electronic Cash Ledger.

8. **Table 7 – Tax, interest and any other amount payable and paid (auto-populated)**

This table is not editable and is auto populated based on the values entered in Tables 5/5A/5D/5E/6 (as per portal guidance).

Two important practical points the Portal clarifies

- Nil return requirement: GSTR-5A needs to be filed even if there is no business activity for a period.
- No ITC in GSTR-5A: OIDAR service providers cannot claim ITC in GSTR-5A there is no electronic credit ledger for OIDAR taxpayers in this return framework.

11. **Concluding remarks**

The updated definition of OIDAR under section 2(17)

of the IGST Act, 2017 strengthens a delivery-based test anchored to IT mediation and the “impossible-to-ensure-without-IT” character, while providing a practical inclusive list covering core digital economy categories—internet advertising, cloud services, digital content/intangibles, electronic data/information, digital storage and online gaming (excluding online money gaming as defined under the CGST Act).

Most disputes arise not because the law is inherently unclear, but because digital commercial realities (platform roles, settlement netting, location evidence) are not translated into audit-ready systems and documentation.

A disciplined operating framework of classification memos, onboarding controls, and settlement-driven reconciliations would substantially reduce exposure and improves litigation defensibility.

Contributed by CA. Arjun Sobti

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 Acts



GST Rules



Notifications including the amended notifications



Circulars/ Orders

GST STATUTES



Minutes of GST Council meetings



GSTN Advisories



GST Press releases



Other useful links



Instructions/ Guidelines

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

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JUDICIAL PRONOUNCEMENTS

1) Challenge Against Rejection of Transitional Credit Claim Under the GST Regime [M/s Pinnacle Motor Works Pvt. Ltd. v. Deputy Commissioner (Adjudication) & Ors- High Court of Kerala - W.P.(C) No. 21609 of 2024]

Background

The petitioner, M/s Pinnacle Motor Works Pvt. Ltd., a registered taxpayer under the GST regime, sought to carry forward input tax credit from the pre-GST regime under Section 140 of the CGST Act through TRAN-1 and TRAN-2 forms filed in 2017.

Later, pursuant to directions of the Supreme Court of India, taxpayers were permitted to revise TRAN-1/TRAN-2 by 30.11.2022 to correct errors. The petitioner accordingly filed revised forms in 2022, but while doing so mistakenly reflected only additional credit of ₹6,84,886 in TRAN-1 and nil in TRAN-2, instead of including the earlier amounts claimed in 2017 (₹88,04,680 in TRAN-1 and ₹2,01,681 in TRAN-2). Subsequently, the tax authorities treated the earlier claims as effaced and denied the transitional credit through an assessment order under Section 73(9) of the CGST Act, leading to the filing of the writ petition before the High Court.

Points of Dispute

- Whether the revised TRAN-1/TRAN-2 filed in 2022 extinguished the earlier claims filed in 2017.
- Whether the petitioner should be allowed to rectify the revised forms due to a bona fide mistake.
- Whether the writ petition was maintainable despite the petitioner not availing the statutory appellate remedy within the prescribed time.

Submissions by Assessee

The petitioner contended that:

- The omission in the revised TRAN-1/TRAN-2 was a bona fide mistake caused by the belief that the revised forms were meant only to declare additional claims.
- The earlier credit claimed in 2017 was not intended to be withdrawn.
- Denial of an opportunity to correct the forms would result in loss of legitimate transitional credit and double taxation.
- Since statutory authorities lacked power to permit such rectification, the matter required intervention by the High Court under Article 226 of the Constitution.

Submissions by Revenue

The Revenue argued that:

- The revised TRAN-1/TRAN-2 filed in 2022 replaced the earlier forms, thereby nullifying the earlier claims.
- Consequently, the credit previously availed was wrongly taken and liable to recovery.
- The writ petition was not maintainable because the

petitioner had failed to file an appeal within the time limit under Section 107 of the CGST Act.

- The petitioner should pursue the statutory appellate remedy instead of invoking writ jurisdiction.

Key Legal Principles

The High Court highlighted the following principles:

- Alternative remedy is not an absolute bar where the statutory remedy is ineffective or incapable of granting the relief sought.
- Courts can exercise writ jurisdiction under Article 226 where the dispute involves issues beyond the powers of statutory authorities.
- Bona fide mistakes in procedural compliances should be viewed liberally, especially where there is no allegation of tax evasion.
- Denial of rectification in such cases may lead to unjust enrichment of the revenue or double taxation.

Court's Decision

The Kerala High Court held that:

- The petitioner had provided a plausible explanation for the mistake in the revised forms.
- It was unlikely that a taxpayer would intentionally reduce the amount of credit in revised filings when earlier claims were significantly higher.
- Denial of correction would result in unjust consequences and possible double taxation.

Accordingly, the Court:

- Quashed the assessment order (Ext.P4) and consequential demand notice (Ext.P5).
- Directed the authorities to permit the petitioner to rectify TRAN-1 and TRAN-2.
- Ordered the competent authority to reconsider the claim after granting the petitioner an opportunity of hearing, and pass fresh orders within three months.

Conclusion

The judgment emphasises that procedural errors in transitional credit filings should not defeat substantive rights, especially where the mistake is bona fide and the eligibility of credit has already been verified to a significant extent.

The decision reinforces that High Courts may intervene in GST matters through writ jurisdiction when statutory remedies are inadequate, particularly in cases involving technical errors in TRAN-1/TRAN-2 filings. The ruling therefore promotes a liberal and equitable approach in dealing with transitional credit disputes under GST.

2) Validity of Rule 39(1)(a) of the CGST Rules, 2017 – Distribution of Input Tax Credit by an Input Service Distributor (ISD) [Reliance Jio Infocomm Ltd. v. Union of India & Ors. - High Court of Madras - WP Nos. 27038 and 28371 of 2025]

Background

- The petitioner, Reliance Jio Infocomm Ltd.,

functioning as an Input Service Distributor (ISD) under GST, distributed Input Tax Credit (ITC) to its units.

- The GST authorities issued Show Cause Notices dated 26.06.2025 and 27.06.2025, alleging that the petitioner failed to distribute ITC in the same month in which it became available, as required under Rule 39(1)(a) of the CGST Rules, 2017.
- Challenging these notices, the petitioner filed writ petitions before the Madras High Court, also questioning the constitutional validity of Rule 39(1)(a) on the ground that it imposed a time restriction not contemplated under the parent provision Section 20 of the CGST Act (prior to amendment w.e.f. 01.04.2025).

Points of Dispute

- Whether Rule 39(1)(a) of the CGST Rules, which requires ITC available for distribution in a month to be distributed in the same month, is ultra vires Section 20 of the CGST Act (as it existed prior to 01.04.2025).
- Whether the requirement of same-month distribution of ITC by an ISD is arbitrary and violative of Article 14 of the Constitution.
- Whether the show cause notices issued to the petitioner were valid.

Submissions by Assessee

- The petitioner argued that Section 20 of the CGST Act (before amendment) did not prescribe any time limit for distribution of ITC by an ISD.
- Therefore, Rule 39(1)(a) prescribing distribution of ITC in the same month went beyond the scope of the parent statute and was ultra vires the Act.
- It was also contended that the rule imposed an unreasonable restriction, making compliance difficult and therefore violative of Article 14 of the Constitution.
- On this basis, the petitioner sought quashing of the rule and the show cause notices.

Submissions by Revenue

- The Revenue argued that Section 20 of the CGST Act must be read along with Section 16, which prescribes conditions for availment of ITC.
- The expression “credit available for distribution” under Rule 39 refers only to credit that has legally become available after fulfilling the statutory conditions.
- The rule merely regulates the manner of distribution of ITC by ISD, which falls within the rule-making powers under the Act.
- Therefore, Rule 39(1)(a) was consistent with the statutory scheme and not ultra vires.

Key Legal Principles

- Statutory provisions must be interpreted harmoniously, considering the scheme of the Act as a whole.
- Section 20 (ISD provisions) cannot be interpreted in isolation but must be read along with Section 16 governing entitlement to ITC.

- The term “ITC available for distribution” means credit that has become legally available after satisfying statutory conditions.
- Rules framed under the Act are valid if they regulate the manner of implementation of statutory provisions and do not contradict the Act.

Court’s Decision

- The Madras High Court upheld the validity of Rule 39(1)(a) of the CGST Rules.
- The Court held that the rule does not exceed the scope of Section 20 and is consistent with the statutory scheme governing ITC.
- The requirement that ITC available for distribution in a month should be distributed in the same month was held to be neither arbitrary nor unconstitutional.
- The High Court actually allowed the writ petitions to the extent of providing a harmonious interpretation of the law.
- While the Court upheld the validity of Rule 39(1)(a), it ruled that the expression ‘input tax credit available for distribution’ means credit that has become legally available only after fulfilling the mandatory conditions under Section 16(2) of the CGST Act. It clarified that mere receipt of an invoice does not trigger the same-month distribution mandate if Section 16(2) conditions aren’t met yet.
- The Court directed the authorities to adjudicate the pending Show Cause Notices specifically in light of this favourable interpretation.

Conclusion

- The judgment clarifies the interpretation of ITC distribution by Input Service Distributors under GST.
- It confirms that Rule 39(1)(a) prescribing same-month distribution of ITC is valid and enforceable.
- The decision reinforces that ITC distribution provisions must be interpreted in harmony with the broader ITC framework under Section 16.
- The ruling strengthens the administrative framework governing ISD credit distribution and compliance under GST.

3) No proceedings can be initiated against a deceased person unless a Show Cause Notice is issued to the legal representative [P.B. Sethi Plastics v. State of U.P - High Court of Allahabad - Writ Tax No. 357 of 2026]

Background

- The case concerned a sole proprietorship firm, P.B. Sethi Plastics, whose proprietor passed away in July 2020.
- After the death of the proprietor, the GST registration of the firm was cancelled in October 2020.
- Despite this, the GST department issued a Show Cause Notice (SCN) under Section 73 of the CGST/UPGST Act in September 2023 for the tax period 2017–18 in the name of the deceased proprietor.
- Subsequently, an order confirming demand was passed in December 2023 against the proprietorship concern.

- The legal heir became aware of the order only in March 2025 and filed an appeal, which was rejected as time-barred.
- Aggrieved, the legal heir approached the Allahabad High Court.

Points of Dispute

- Whether GST proceedings initiated and concluded against a deceased person are legally valid.
- Whether the department should have proceeded against the legal representative under Section 93 of the CGST/UPGST Act.
- Whether rejection of the appeal on the ground of limitation was justified when the original proceedings themselves were legally defective.

Submissions by Assessee

- The petitioner contended that the proprietor had already died before issuance of the SCN, therefore proceedings initiated in the name of the deceased were void ab initio.
- It was argued that under Section 93 of the GST law, if a taxpayer dies, liability may be enforced against the legal representative, but proceedings must be initiated against the legal heir and not the deceased person.
- The rejection of the appeal as time-barred was unjust because the entire adjudication process itself was fundamentally illegal.

Submissions by Revenue

- The Revenue maintained that the appeal filed by the legal heir was barred by limitation and therefore could not be entertained.
- The department defended the adjudication order passed under Section 73 of the CGST/UPGST Act confirming the demand.

Key Legal Principles

- Proceedings initiated against a deceased person are void in law.
- Section 93 of the CGST/UPGST Act governs the liability of legal representatives where a taxable person dies.
- Determination of tax liability must be initiated against the legal representative and not the deceased taxpayer.
- Procedural limitation cannot validate an inherently illegal proceeding.

Court's Decision

- The Allahabad High Court held that the entire proceedings were void, since the SCN and adjudication order were issued against a deceased person.
- The Court observed that the statute does not permit determination of liability against a dead person, though recovery may be pursued against the legal representative in accordance with law.
- Consequently, the orders passed by the department and the rejection of the appeal were set aside.
- The authorities were granted liberty to initiate fresh proceedings in accordance with law, if permissible.

Conclusion

- The judgment clarifies the legal position regarding GST proceedings after the death of a taxpayer.
- It reiterates that statutory procedures must be strictly followed, especially where the law provides a mechanism to proceed against legal representatives.
- The decision reinforces the principle that actions taken against a deceased person are null and void, and such fundamental defects cannot be cured by invoking limitation provisions.

4) The appeal filed under Section 107 is not time-barred if the rectification application was pending [Vyas Traders v. Additional Commissioner, Grade 2 - High Court of Allahabad - Writ Tax No. 1054 of 2025]

Background

- The petitioner, Vyas Traders, was a registered taxpayer under the UPGST/CGST Act, 2017.
- The department issued a notice under Section 61 alleging that the petitioner had claimed excess Input Tax Credit (ITC) in GSTR-3B as compared to GSTR-2A.
- Subsequently, an order under Section 73 was passed confirming tax and penalty demand against the petitioner.
- The petitioner filed a rectification application under Section 161 against the order, which was later rejected by the authority.
- Thereafter, the petitioner filed an appeal under Section 107, but the appellate authority dismissed the appeal as time - barred.
- In another connected matter, the petitioner's vehicle was intercepted and penalty proceedings under GST MOV-09 were initiated, and the subsequent appeal against that order was also rejected as time-barred.
- Aggrieved by these orders, the petitioner approached the Allahabad High Court.

Points of Dispute

- Whether limitation for filing an appeal under Section 107 would continue to run when a rectification application under Section 161 is pending.
- Whether the appeal could be dismissed as time-barred despite the petitioner pursuing remedy in another forum or through rectification proceedings.
- Whether the petitioner was entitled to the benefit of Section 14 of the Limitation Act for time spent pursuing remedy before a wrong forum.

Submissions by Assessee

- The petitioner contended that before expiry of the limitation period, a rectification application under Section 161 had been filed.
- Therefore, the limitation period for filing appeal should remain in abeyance until the rectification application was decided.
- In the second matter, the petitioner argued that it had initially filed a writ petition challenging the penalty order, which was withdrawn with liberty to

- It clarifies that issues relating to:
 - Invocation of Section 74, and
 - Existence of suppression or intent must be examined by appellate authorities, not in writ jurisdiction.
- The ruling discourages premature writ petitions in tax disputes involving factual adjudication.

6. Proceedings Cannot Continue After Omission of Rule 96(10) – Demand Based on Omitted Rule Not Sustainable [*Hikal Ltd. vs Union of India - High Court of Bombay - Writ Petition No. 78 of 2025*]

Background:

- The Petitioner (Hikal Ltd.) operates manufacturing units, including a 100% Export Oriented Unit (EOU) and a Domestic Tariff Area (DTA) unit, where it imported raw materials duty-free under Advance Authorisation and exported finished goods with or without payment of IGST.
- The Petitioner claimed and was sanctioned IGST refunds on exports made with the payment of IGST.
- The Department issued a Show Cause Notice (SCN) on 04.08.2024 proposing a GST demand of ₹67,11,55,626/-, alleging that the IGST refund was claimed in violation of Rule 96(10) of the CGST Rules, 2017.
- During the pendency of the writ petition challenging the SCN and the constitutional validity of the rule, the Government omitted Rule 96(10) vide Notification No. 20/2024-Central Tax on 08.10.2024.
- Despite being informed of the rule's omission, the adjudicating authority passed an Order in Original on 23.01.2025 confirming the demand, prompting the Petitioner to amend the writ petition.

Points of Dispute:

- Whether the omission of Rules 89(4B) and 96(10) of the CGST Rules without an explicit savings clause results in the lapsing of all pending proceedings and SCNs.
- Whether Section 6 of the General Clauses Act, 1897, which saves pending proceedings upon the repeal of a "Central Act", applies to the omission of subordinate legislation (CGST Rules).

Submissions by Assessee:

- The 2024 Amendment Rules omitted the impugned rules without any savings clause to protect pending proceedings.
- Under the common law principle, an omitted or repealed provision is completely obliterated from the rule book as if it never existed, except regarding "transactions past and closed".
- Section 6 of the General Clauses Act is inapplicable to the omission or repeal of subordinate Rules.
- Therefore, the impugned SCNs and orders citing non-compliance with the omitted rules are invalid and must lapse.

Submissions by Revenue:

- Section 6 of the General Clauses Act is applicable

because the 2024 Amendment Rules were enacted exercising powers under Section 164 of the CGST Act, meaning the Rules must be regarded as a "Central Act".

- Section 174(3) of the CGST Act invokes the general application of the General Clauses Act, which preserves the pending proceedings.
- Clause 1(2) of the Notification dated 08.10.2024, which states the rules come into force on the date of publication, acts as a savings clause by granting prospective effect to the omission.
- Section 166 of the CGST Act, which requires rules to be laid before Parliament, functions as a savings clause that protects pending proceedings.

Key Legal Principles:

- Rules 89(4B) and 96(10) of the CGST Rules, 2017: Governed the conditions for claiming IGST refunds on exports when inputs were procured under certain duty-free schemes.
- Notification No. 20/2024-Central Tax (08.10.2024): The notification that formally omitted Rules 89(4B) and 96(10).
- Section 6 of the General Clauses Act, 1897: Protects pending proceedings, rights, and liabilities when any "Central Act" or "Regulation" is repealed.
- Section 174(3) and Section 166 of the CGST Act, 2017: Relate to the repeal and savings of erstwhile tax laws, and the procedural laying of rules before Parliament, respectively.

Court's Decision:

- **Constitutional Validity Left Academic:** The Court chose not to decide the constitutional validity of the rules, observing that the Petitions could be fully resolved on the ground of the effect of the rule's omission. *Inapplicability of Section 6 of General Clauses Act: Relying on Supreme Court Constitution Bench judgments (Rayala Corporation and Kolhapur Cane Sugar Works), the Court held that Section 6 applies strictly to the repeal of a "Central Act" or "Regulation", not to the omission of subordinate "Rules".
- **Rules are not a "Central Act":** The Court rejected the Revenue's argument that Rules framed under Section 164 of the CGST Act should be elevated to the status of a Central Act.
- **Section 174(3) Does Not Apply:** Section 174(3) of the CGST Act only saves proceedings under the specific erstwhile Acts repealed by Section 174(1); it cannot act as a savings clause for CGST Rules omitted in 2024.
- **Clause 1(2) is Not a Savings Clause:** The clause specifying the commencement date of the notification is not a savings clause and does not prevent the lapsing of inconclusive proceedings.
- **Section 166 is Directory:** The requirement to lay rules before Parliament under Section 166 is directory, not mandatory, and does not save pending proceedings unless Parliament specifically modifies or annuls the rules.

- **Transactions Past and Closed:** The SCNs and orders challenged by the Petitioners had not attained finality (being under appeal or writ challenge), and thus did not qualify as unaffected “transactions past and closed”.

Conclusion:

- Following the omission of Rules 89(4B) and 96(10) via the Notification dated 08.10.2024, and in the absence of any saving clauses or the protection of Section 6 of the General Clauses Act, all pending proceedings stand lapsed.
- The impugned show cause notices and the corresponding orders in original were quashed and set aside.
- The Authorities were directed to restore and process the Petitioners’ refund applications within four months.

7. Whether One Show Cause Notice Under Section 74 Can Be Issued for Multiple Tax Periods [M/s. Hakikatrai and Sons, Akola Versus Union of India and Ors. - High Court of Bombay – Writ Petition 6118 of 2025]

Background:

- The Petitioner challenged a Show Cause Notice (SCN) dated 26/06/2025 issued by the Respondent under Section 74 of the CGST Act, 2017.
- The impugned SCN pertained to a consolidated period covering financial years 2018-19 to 2022-23.
- The SCN alleged that the Petitioner had suppressed taxable value and made short payments of Central Goods and Service Tax during this aggregated period.

Points of Dispute:

- Whether a consolidated Show Cause Notice under Section 74 that clubs multiple financial years/tax periods is legally permissible under the CGST Act.
- Whether allegations of fraudulent availment of Input Tax Credit create an exception that permits the Revenue to consolidate different tax periods into a single notice.

Submissions by Assessee:

- Clubbing of tax periods while issuing a notice under Section 74 is strictly not permissible.
- Even in cases where fraudulent availment of Input Tax Credit is alleged, the provisions of Section 74 do not permit such clubbing.
- Relied heavily on previous Division Bench judgments of the Bombay High Court (M/s. Milroc Good Earth Developers and Rite Water Solutions (India) Ltd.), which established that there is no statutory scope for consolidating various financial years into a single assessment.

Submissions by Revenue:

- Argued that because the case involves the fraudulent availment of Input Tax Credit, issuing a consolidated SCN for various periods is permissible.

- Relied on a Delhi High Court judgment (M/s Mathur Polymers), which held that consolidated notices may be required in fraud cases spanning multiple years to establish the illegal modality adopted by the entity.
- Contended that the Delhi High Court’s view had attained finality because the Supreme Court declined to interfere with it by dismissing the Special Leave Petition in limine.

Key Legal Principles:

- Section 74 of the CGST Act, 2017: Pertains to the determination of tax not paid or short paid by reason of fraud or any willful misstatement.
- Sections 73(10) and 74(10) of the CGST Act: Prescribe separate limitation periods for issuing assessment orders, running year by year (from the due date of furnishing the annual return for the specific financial year).
- Section 2(106) of the CGST Act: Defines “tax period” as the period for which the return is required to be furnished.

Court’s Decision:

- The Court affirmed that the GST statutory scheme assesses tax with reference to specific tax periods linked to returns for each financial year.
- Time limits operate strictly year by year. Aggregating different financial years into a single SCN collapses distinct tax periods with different due dates and limitation timelines, violating the explicitly year-wise structure of the Act.
- The Court categorically rejected the Revenue’s argument regarding fraud. While fraud extends the limitation period to five years for a particular financial year, it does not create an exception authorizing the consolidation of distinct tax periods.
- The Court declined to follow the Delhi High Court’s ruling, clarifying that the Supreme Court’s dismissal of the SLP in limine did not equate to a decision on merit, and therefore the doctrine of merger did not apply.
- The Court noted that the Delhi High Court failed to consider the statutory niceties of year-by-year limitations that were thoroughly analyzed in the binding Bombay High Court precedents.

Conclusion:

- The consolidated Show Cause Notice covering financial years 2018-19 to 2022-23 was declared impermissible and quashed.
- Fraudulent availment allegations do not permit the clubbing of years.
- The Revenue was granted the liberty to re-issue notices strictly year-wise in conformity with Section 74, provided there is no other legal impediment.
- The Court also granted the Revenue liberty to seek a revival of the petition if higher courts eventually overturn the binding Bombay High Court precedents.

Contributed by CA. Tanya Pandey & CA. Shikha Maurya

GSTN ADVISORIES

A. Facility for Withdrawal from Rule 14A

GSTN has enabled a new online facility for eligible taxpayers to apply for withdrawal from the option availed under Rule 14A of the CGST Rules by filing Form GST REG-32 on the GST Portal.

1. Who can apply

- Active Taxpayers who are registered under Rule 14A, may apply for OPT OUT in accordance with the provisions of the law.

2. How to apply on the GST Portal

- After login, navigate to:
Services -> Registration -> Application for Withdrawal from Rule 14A

The link will be visible only if the taxpayer is registered under Rule 14A and is active.

- The field "Option for registration under Rule 14A" will be selected as "No" by default.
- Enter "Reason for withdrawal from Rule 14A".
- Proceed to Aadhaar Authentication tab for Aadhaar Authentication of Primary Authorised Signatory and one Promoter/Partner.

3. Key pre-conditions

- The registered person shall not be allowed to file Form GST REG-32 unless he has furnished,
 - (a) returns for a period of minimum three months, if Form GST REG-32 is filed before 1st April, 2026;
 - (b) returns for a period of minimum one tax period, if Form GST REG-32 is filed on or after 1st April, 2026; and
 - (c) all the returns due for the period from the effective date of registration till the date of filing of Form GST REG-32.

4. Aadhaar authentication

- Based on data analysis, the taxpayer will have to undergo either OTP based Aadhaar authentication or Biometric based Aadhaar Authentication.
- Authentication is required for:
 - o Primary Authorised Signatory (mandatory), and
 - o At least one Promoter/Partner (where applicable).
- ARN will be generated only after successful Aadhaar authentication.

5. Important timelines

- Draft application must be submitted within 15 days of creation.
- Aadhaar/Biometric authentication must be completed within 15 days from submission.
- If authentication is not completed within the

prescribed time, ARN will not be generated.

6. Restrictions during processing

- While Form GST REG-32 is pending after submission, Taxpayer cannot file Core amendment, non-core amendment and Self-cancellation application.

7. Post-Sanction of Opt-Out

- The taxpayer who has received an order in Form GST REG-33 allowing withdrawal shall be able to furnish the details of output tax liability on supply of goods or services or both made to registered persons, exceeding the output tax liability of Rs.2.5 lakhs, from the first day of succeeding month in which the said order has been issued.

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

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

Interest = (Net Tax Liability – Minimum Cash Balance in ECL from due date to date of debit) × (No. of days delayed / 365) × 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.

GST Compliance Schedule

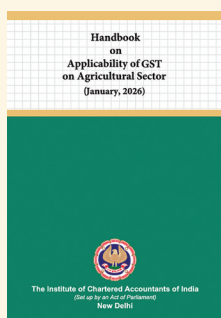
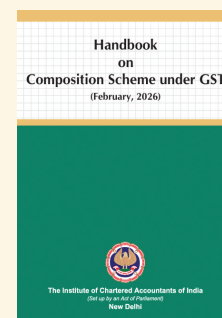
Compliances for the month of March 2026

Forms	Compliance Particulars	Due Dates
GSTR 7	Return to be furnished by the registered persons who are required to deduct tax at source.	10.04.2026
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.	10.04.2026
GSTR 1	Statement of outward supplies by the taxpayers having an aggregate turnover of more than ₹ 5 crore or the taxpayers who have opted for monthly return filing.	11.04.2026
GSTR 1	Statement of outward supplies by the taxpayers having an aggregate turnover up to ₹ 5 crore and who have opted for the QRMP scheme.	13.04.2026
GSTR 1A	Amendment of outward supplies of goods or services for the current tax period.	
GSTR 5	Return to be furnished by the non-resident taxable persons containing details of outward supplies and inward supplies.	13.04.2026
GSTR 6	Return to be furnished by every Input Service Distributor (ISD) containing details of the input tax credit received and its distribution.	13.04.2026
CMP 08	Statement containing the details of self-assessed tax for Quarter 4 of FY 2025-26 by the registered person paying tax under section 10.	18.04.2026
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.	20.04.2026
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.	20.04.2026
GSTR 3B	Return to be furnished by the taxpayers who have opted for QRMP scheme for Quarter 4 of FY 2025-26 comprising consolidated summary of outward and inward supplies. (For registered taxpayers having their place of business in the states of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep)	22.04.2026
GSTR 3B	Return to be furnished by the taxpayers who have opted for QRMP scheme for Quarter 4 of FY 2025-26 comprising consolidated summary of outward and inward supplies. (For registered taxpayers having their place of business is in states of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi)	24.04.2026

PUBLICATIONS

Handbook on Composition Scheme under GST

The GST & Indirect Taxes Committee has released the revised edition of the “Handbook on Composition Scheme under GST”, incorporating the latest amendments up to 31st January 2026. The publication is intended to assist professionals and taxpayers in understanding the provisions and practical aspects of the Composition Scheme under GST.

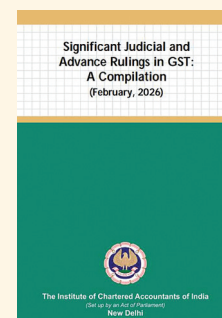


Handbook on Applicability of GST on Agricultural Sector

The GST & Indirect Taxes Committee has released a new “Handbook on Applicability of GST on the Agricultural Sector”, providing a structured overview of the GST framework relating to agriculture and allied activities. The Handbook incorporates amendments, notifications and circulars issued up to 31st December 2025 and aims to assist professionals and stakeholders in understanding the GST implications in the agricultural sector.

Significant Judicial and Advance Rulings in GST: A Compilation

The GST & Indirect Taxes Committee has released the second edition of the publication titled “Significant Judicial and Advance Rulings in GST: A Compilation.” The publication provides a curated summary of landmark judicial pronouncements, including important rulings of the Supreme Court and various High Courts, to assist professionals in understanding key legal developments under GST.



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.



QUIZ

1. **Under section 62 of the CGST Act, if a registered person furnishes a valid return within 60 days of service of an assessment order issued for non-filing of returns, then**
 - a. The assessment order is deemed to be null and void ab initio.
 - b. The assessment order stands withdrawn but the liability to pay interest or late fees remains.
 - c. The person must file an appeal to get the order set aside as the returns are now furnished.
 - d. The assessment order can be modified only by the Revisional Authority.
2. **Which of the below statements are incorrect in finding out the effective date of GST registration?**
 - a. From the date on which a person becomes liable to registration, where application is submitted within 30 days from such date
 - b. Date of grant of registration, where application is submitted after 30 days from such date
 - c. From the date of grant of provisional registration, in case of persons registered under earlier law
 - d. Date of issue of certificate of registration
3. **How is the aggregate turnover for GST registration calculated?**
 - a. Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/ services and inter-State supplies of a person having same PAN computed on all India basis and including taxes if any charged under CGST Act, SGST Act and IGST Act
 - b. Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/ services and interstate supplies of a person computed for each state separately
 - c. Aggregate value of all taxable intra-State supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately
 - d. Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/ services and inter-State supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under Central tax, State tax, Union Territory tax, integrated tax and cess.
4. **Every registered taxable person shall display his certificate of registration in a prominent location at his principal and at every other place of business also GSTIN shall be displayed on the name board at the entry of such places**
 - a. No, certificate of registration to be displayed only at a registered place of business and GSTIN need not be displayed on the name board.
 - b. Yes, above statement is correct
 - c. No, GSTIN to be displayed only on the invoices.
 - d. Above statement is correct subject to certificate of registration to be displayed only at registered place of business.
5. **Is E-way bill mandatory in case of transport of handicraft goods from one State to another State by a person who has been exempted from the requirement of obtaining registration?**
 - a. E-way bills are not required as the supplier is exempt from the requirement of registration.
 - b. E-way bill is mandatory only if the value of consignment is more than ₹ 50,000.
 - c. E-way bill is mandatory even if the value of consignment does not exceed ₹ 50,000
 - d. None of the above
6. **KPM Ltd., a person registered in composition scheme operating in 4 different States has filed the withdrawal intimation in one State. Will this intimation be applicable to all the places of business?**
 - a. Yes, it will be applicable.
 - b. No, it will not be applicable.
 - c. Yes, but with the prior approval of the Central Government.
 - d. No, but with the prior permission of respective State Government.
7. **During access to business premises under section 71 of the CGST Act, 2017, which of the following records can be inspected by the proper officer?**
 - a. Trial Balance or its equivalent
 - b. Statement of annual financial accounts, duly audited wherever required
 - c. Cost audit report (if any) and Income Tax audit report (if any)
 - d. All the above
8. **What happens if the taxpayer disagrees with the revision of order passed by the Revisional Authority?**
 - a. The taxpayer can appeal to the High Court.
 - b. The taxpayer must accept the revision and cannot file any further appeal.
 - c. The taxpayer can appeal to the Appellate Tribunal within the prescribed time limit.
 - d. The taxpayer must pay the revised amount and then file a refund claim.
9. **In which of the following cases can goods be transported without a tax invoice, using a delivery challan as per rule 55 of the CGST Rules?**
 - a. Transportation of goods for job work
 - b. Transportation of goods for reasons other than supply.
 - c. Supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known.
 - d. All the above
10. **A person having ____ business verticals in a State ____ obtain a separate registration under GST law for each business vertical.**
 - a. Distinct, shall
 - b. Multiple, shall
 - c. Multiple, may
 - d. Multiple, cannot

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

Name	Membership No.
CA. Aditya Dhanuka	305212
CA. Mohan Agarwal	301455
CA. Durga Abhiram Polavarapu	254915
CA. Pooja Ramrakhyani	631178
CA. Shailendra Kumar Pandey	411763

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/zrCedU76L2eNBmfs6>



The Institute of
Chartered Accountants of India
(Set up by an Act of Parliament)



Invitation for Contribution – Industry-Specific GST Publications

GST & Indirect Taxes Committee, ICAI

Book Writing Competition for
developing **Industry-Specific GST Booklets.**

Why Participate?

- Showcase your professional expertise
- Contribute to ICAI Publications
- Get professional recognition

What You Need to Do

Submit your **Expression of Interest (EOI)** with sample write-ups (4 chapters).

Last Date for Submission:
10th April, 2026

Submit here:	https://forms.gle/NwUjs52UoNon5iTL7
For complete details, please see the link:	https://d23z1tp9il9etb.cloudfront.net/download/Announcement%20%20for%20Industry%20Specific%20Publications.pdf

“Stay instantly connected with the latest in GST & other indirect taxes through the Official WhatsApp Channel of the GST & Indirect Taxes Committee of the Institute of Chartered Accountants of India. Scan the QR Code or click <https://www.whatsapp.com/channel/0029VbC5pZYATRSrKi8c4s0r> to join the channel.”



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