GCO Connect

November 2026

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Greetings to all our readers!

As the glow of Diwali fills our homes with warmth, prosperity, and renewed hope, we extend our heartfelt wishes to you and your loved ones for a joyous and successful festive season. May this Festival of Lights illuminate new opportunities, strengthen relationships, and usher in growth and abundance in the year ahead.

While festivities take center-stage, November is also the month when businesses enter the final GST compliance stretch for the financial year. With year-end reconciliations taking shape, the actions taken now can significantly reduce compliance risks and last-minute pressures in December.

GST Portal enabled for FY 2025-26: The GSTN portal has activated Forms GSTR-9 and GSTR-9C for FY 2025-26. Rather than waiting for December, this is the ideal time to begin reconciliations, validate data, identify gaps, and ensure audited financial figures align with GST records.

Last window for outward supply corrections: November marks the final opportunity to revisit FY 2024-25 outward supplies and address pending corrections. Amendments to invoices, corrections in reporting, and issuance of eligible credit notes should be reviewed carefully.

Last chance for FY 2025-26 ITC: November is the most important month for safeguarding ITC benefits relating to FY 2025-26. Assessees should reconcile purchase records with GST filings, review invoices reflected in books versus GST records, and ensure all eligible credits are claimed within the prescribed timelines.

Through this month's newsletter, we bring to you the following

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GST Sector Spotlight | Insight Series

We've hosted nine insightful sessions as part of our latest video series, designed to break down the complexities of GST Law into practical, sector-specific guidance you can apply with ease in your business. The details of the said sessions are tabulated below for quick access:

Topic	Date	YouTube Link
Analysing the decisions of 57th GST Council Meeting	13-Oct-2026	Click here
Recent SC Decision and its impact- Bhandari Scrap Dealers vs. Union of India	05-Aug-2026	Click here
"Discounts" and "Intermediary" - Key Developments post Union Budget 2026	17-Feb-2026	Click here
GST for Rented/ Leased Properties	30-Jan-2026	Click here
Key Changes in Form GSTR 9 / 9C for FY 2024-25	07-Nov-2025	Click here
E-way bill in GST	26-Sept-2025	Click here
Media and Entertainment Sector	02-Sept-2025	Click here
Infrastructure, Construction and Engineering Sector	01-Aug-2025	Click here
Goods Transport Agencies in GST	27-June-2025	Click here
Issues in Hospitality Sector	30-May-2025	Click here
RCM in Real Estate Sector	25-Apr-2025	Click here

This newsletter is for general public information and knowledge sharing. In case any clarifications required, you may connect with us at:

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A. GST UPDATES

In the final week of October 2026, the Central Government issued a comprehensive series of notifications and CBIC circulars to implement the various reforms recommended during the 57th GST Council meeting. These regulatory updates rationalize tax rates, expand reverse charge coverage on scrap goods, broaden strategic service exemptions, streamline e-invoicing compliance, and resolve lingering classification disputes, thereby driving administrative efficiency and significantly boosting trade facilitation across key economic sectors.

I. Notification issued

- **Effective date for implementation of changes made by Finance Act 2026**

- The CBIC has notified 01.11.2026 as the date of enforcement for Sections 153, 154, and 155 of the Finance Act, 2026. For quick recap, the same are summarized below:

  a. Valuation of Post-Supply Discounts (Section 153): Section 15(3)(b) of the CGST Act has been amended to streamline the exclusion of post-supply discounts from taxable value, requiring the issuance of a credit note by the supplier and recipient ITC reversal.

  b. Issuance of Credit Notes for Discounts (Section 154): Section 34(1) of the CGST Act has been amended to explicitly incorporate post-supply discounts as a valid statutory basis for issuing GST credit notes.

  c. Refund procedure (Section 155): Section 54 of the CGST Act regarding provisional refund processing for unutilized ITC has been amended and clarification for "relevant date" for export refunds has been provided.

  Notification Nos - 03/2026-CT dated 26.10.2026

- **Changes to E-invoicing provisions**

- The principal Notification No. 13/2020–Central Tax governing e-invoicing requirements under Rule 48(4) of the CGST Rules has been amended by the CBIC.

- The CBIC has now mandated e-invoicing for two new transaction categories in addition to standard B2B supplies and exports as under:

  a. Supplies of goods, services, or both received from an unregistered person where tax is payable on RCM basis by the recipient.

  b. Import of services

- Hence, w.e.f. 01.01.2027, entities mandated to issue e-invoices must now generate IRN for inward RCM supplies from unregistered vendors and for service imports.

  Notification Nos - 04/2026-CT dated 26.10.2026

- **Changes in "Registration" and related processes**

- New Rule 14B: A new Rule 14B (Option for suppliers supplying goods through electronic commerce operator who are required to collect tax at source under section 52) has been inserted (w.e.f. 01.11.2026) in the CGST Rules allowing a person registered in one State/ UT to obtain registration in another State/ UT where they have no physical presence by declaring an Electronic Commerce Operator (ECO) warehouse (under Section 52) as their principal place of business. This will allow e-commerce vendors to scale interstate operations without setting up physical offices in every jurisdiction, leveraging ECO hubs as their principal place of business.

- Substitution of Rule 19: The existing Rule 19 has been replaced (w.e.f. 01.11.2026) and the substituted rule (Amendment of registration) revises the statutory process and officer approval timelines for amending registration details furnished in FORM GST REG-14. This change streamlines processing times for core and non-core field modifications on the GST portal. One sub-rule (3) of this revised Rule 19 is made effective from 01.12.2026.

- Substitution of Rule 20: The CBIC has replaced Rule 20 (w.e.f. 01.11.2026) whereby the revised Rule 20 (Cancellation of registration on request of taxpayer) regulates taxpayer-initiated applications for cancellation of registration via FORM GST REG-16 and clarifies that the effective date of cancellation once determined shall not be subject to further change.

- Substitution of Rule 21: The existing Rule 21 (Registration to be cancelled in certain cases) has been substituted w.e.f. 01.11.2026 whereby the revised Rule 21 details specific statutory violations (such as failure to file returns for specified tax periods under composition or normal scheme, non-declaration of bank accounts, or ITC misuse) that render a registration liable to cancellation by proper officers. The amendment strengthens tax department enforcement against non-compliant or fraudulent entities by providing clear administrative triggers for cancellation

- Substitution of Rule 21A: The CBIC has substituted Rule 21A (w.e.f. 01.11.2026) dealing with Suspension of Registration in cases other than cancellation of registration on request of taxpayer. The revised Rule 21A governs deemed or officer-initiated suspension of registration during cancellation proceedings, detailing restrictions on issuing tax invoices and mechanisms for automatic or manual revocation of suspension. The revised rule mitigates revenue risk during pending proceedings while offering faster restoration of business operations once compliance defaults are rectified

- Substitution of Rule 22: The revised Rule 22 (Cancellation of registration – w.e.f. 01.04.2027) lays down the mandatory procedure for proper officers initiating cancellation, including issuance of show-cause notice (FORM GST REG-17), personal hearing opportunities, and issuance of final order (FORM GST REG-19) or dropping proceedings (FORM GST REG-20). The new Rule enforces natural justice and procedural time-bounds, reducing arbitrary cancellations and litigation

- Insertion of New Rule 23A (Revocation of cancellation of registration by the system): The new Rule (w.e.f. 01.04.2027) mandates that upon revocation or restoration of registration, the taxpayer must furnish all pending returns and discharge tax obligations within a strict 30-day window from the order date. This would ensure prompt recovery of backlog returns and tax revenue following registration restoration, preventing taxpayers from remaining indefinitely un-filed.
- Changes related to ISD credit distribution framework (w.e.f. 01.11.2026):
    a. The CBIC has amended references to "common input services" in Rules 39 and 54 with "services attributable to one or more distinct persons," bringing all centrally procured input services under the ISD distribution mechanism. This eliminates technical disputes over whether shared services qualify strictly as "common," providing multi-establishment businesses a seamless compliance framework for mandatory ISD transfers.
    b. Also, Rule 36 has been amended to explicitly incorporate credit "distributed by the Input Service Distributor" and updates Rule 60(2) to auto-populate distribution details in FORM GSTR-6A.
- Change to provisions relating to ITC reversals on inputs and capital goods (w.e.f. 01.12.2026): The amendments omit reference to "sub-section (5)" in sub-rule 44(1) and explicitly inserts FORM GST REG-16 alongside section 18 declarations for furnishing ITC reversal details in sub-rule 44(4). This establishes a procedural linkage between registration cancellation applications filed in FORM GST REG-16 and the mandatory reversal or payment of unutilized ITC on inputs and capital goods, during business winding-up.
- GSTR 4 (composition taxpayer): The amendment to Rule 62 (w.e.f. 01.11.2026) extends the due date for composition taxpayers exiting or opting out of the scheme to furnish their annual return in FORM GSTR-4 from 30th April to 30th June following the financial year.
- GSTR 5 (Return for non-resident taxable person): Rule 63 has been amended (w.e.f. 01.11.2026) to align the due date for Form GSTR 5 with Section 39(5) of the CGST Act to thirteenth (13th) day of the next month.
- Insertion of New Rule 83C: This insertion of new Rule 83C (w.e.f. 01.11.2026) aligns GST practitioner's enrolment updates with standard taxpayer registration workflows, ensuring structured verification, administrative efficiency, and portal-based credential management.
- Electronic Credit Ledger relates changes:
    a. Rule 86(3) has been amended (w.e.f. 01.11.2026) to align the mandatory debiting of unutilized ITC from the Electronic Credit Ledger—when claiming a refund under Section 54—with the specific procedure under Rule 89(3). This will ensure that portal-level accounting ambiguities are eliminated.

b. Rule 86A, which pertains to restrictions on the use of amounts available in the Electronic Credit Ledger, will be refined (w.e.f.01.04.2027) to incorporate cross-ledger adjustment mechanics (e.g., debiting differential shortfalls from the State/ UT Tax ledger in case of Central Tax shortfall, and vice versa).

- Amendment to GST Refund process (Rules 89 to 92 of CGST Rules):

a. Sub-rules (1) and (1A) of Rule 89 have been amended to omit the option to file refund claims through Commissioner-notified Facilitation Centres. Applications must now be filed exclusively on the GST common portal.

b. In clauses (b), (ba), (bb), (c), (d) and (e) of sub-rule (2) of Rule 89, the expression "number and date" is substituted by the broader term "details." This amendment allows more comprehensive electronic reporting instead of restricting applicants to invoice or document's number and date.

c. For Refund due to inverted duty structure, clause (h) of Rule 89(2) has been revised requiring invoice details received, ITC details and invoice details relating to such refund claim.

d. Further, a new clause "(ha)" has been inserted w.e.f. 01.11.2026 which requires invoice details and corresponding shipping bill or bill of export details filed by the recipient exporter, where refund relates to accumulated ITC under inverted duty structure and supplies have been made under Notification Nos. 40/2017-CT(R) or 41/2017-IT(R).

e. A new statement of inward invoices and corresponding ITC details is required for any refund claim involving unutilised ITC under section 54(3), by as of insertion of new clause (n) to Rule 89(2).

f. Applicants claiming refund of unutilised ITC under section 54(3) or refund of zero-rated supplies made with payment of tax must submit a declaration that they have not been prosecuted for offences involving tax evasion exceeding Rs. 2,50,000/- during the preceding five years, w.e.f. 01.11.2026

g. W.e.f. 01.04.2027, where the refund includes ITC on capital goods, vide insertion of new clause (p) to Rule 89(2), the applicant must declare that:

- such capital goods have not been sold, disposed of, or permanently removed from business,
- ITC on those capital goods is admissible, and
- such capital goods are used for making relevant zero-rated or inverted-rated supplies.

h. A new mandatory order for debit of electronic credit ledger is prescribed for ITC refund claims by replacing the existing Rule 89(3) of the CGST Rules. The revised rule requires debit to IGST credit first and thereafter debit CGST and SGST/ UTGST credits equally. Finally, if there is any shortfall in one ledger, it must be adjusted from the other ledger.

i. Changes in refund formula:

- W.e.f. 01.04.2027, "Net ITC" will also include ITC on capital goods attributable to the relevant period.
- The restriction capping export turnover at 1.5 times the value of similar domestic supplies has been omitted from 01.11.2026
- A detailed definition and formula for "capital goods attributable to the relevant period" has been inserted based on a 60-month apportionment mechanism.

j. A revised refund formula has been prescribed for refunds relating to inverted duty refunds.

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services × Net ITC ÷ Adjusted Total Turnover)} – tax payable on such inverted rated supplies.

Net ITC now includes "ITC on inputs", "eligible input services" (w.e.f. 01.11.2026) and "capital goods attributable to the relevant period" (w.e.f. 01.12.2026).

k. An amendment to Rule 90(2) of the CGST Rules provides for reduction in timeframe for generating a refund claim acknowledgment in FORM GST RFD-02 from 15 days to 10 days. Similarly, amendment to Rule 90(3) now mandates that proper officers must issue deficiency communications in FORM GST RFD-03 within 10 days from filing of the said applications. Both these changes are made effective from 01.11.2026.

l. The provisions of Rule 91 relating to grant of Provisional refund have been amended w.e.f. 01.11.2026. As per the amendment, Rule 91(2) has been revamped wherein the common portal will now automatically generate a provisional refund order in FORM GST RFD-04 within 3 working days from acknowledgement, based on system risk evaluation. Such order issued in FORM GST RFD-04 will not require revalidation by the proper officer. Similarly, changes are made to Rule 91(3) as well to provide that common portal will generate system-enabled FORM GST RFD-05 (Payment Order).

m. A new sub-rule (1B) has been introduced w.e.f. 01.11.2026, wherein the sanction order in FORM GST RFD-06 for refunds of excess electronic cash ledger balances shall be automatically generated by the common portal after adjusting any outstanding tax demands.

- Inclusion of "Metro Railway" in Rule 138 (E-way bill Rules) w.e.f. 01.11.2026: The provisions of Rule 138(2A) that were earlier applicable only to transportation of goods by the "Railways" will now also apply to transportation through "Metro Railway" systems. Consequently, wherever the proviso places obligations on the Railways to release goods only after receipt of an E-way bill copy in relation to transportation of goods, the same obligations will now equally apply to Metro Railway authorities.

- Changes to Rule 159 (provisional attachment proceedings - w.e.f. 01.11.2026): Provisional attachment order under Rule 159(1) shall now be issued in "Part A" of FORM GST DRC-22. Further, in sub-rule (5), words have been inserted empowering the proper officer to reject the objection/ application for release of provisionally attached property or bank account in "Part B" of FORM GST DRC-22, where the officer

is not satisfied with the submissions made by the applicant. Rule 159 now specifically provides for issuance of a rejection order in "Part B" of FORM GST DRC-22 when the request for restoration of attached property or bank account is not accepted

- Summary of changes in GST Forms:

a. Newly Introduced Forms:

Reference	Document Name
Form GST REG 05A	Intimation of Rejection of Application for Amendment / Registration under Rule 14B / Cancellation.
Form GST REG 34	Show Cause Notice for change in effective date of cancellation.
Form GST REG 35	Reply to Show Cause Notice issued for change in effective date of cancellation.
Form GST REG 36	Order for dropping the proceedings for change in effective date of cancellation.
Form GST REG 37	Order for change in effective date of cancellation of registration.
Form GST REG 38	Order / Intimation of Cancellation of Registration.
Form GST DRC 39	Order disallowing debit of Electronic Credit Ledger.
Form GST DRC 27	Application for filing objection against order restricting debit from Electronic Credit Ledger.
Form GST DRC 28	Order for disposing of objection against restriction on debit of Electronic Credit Ledger.

b. Substituted Forms

Reference	Document Name
Form GST REG 01	Application for Registration.
Form GST REG 14	Application for Amendment in Registration Particulars / Enrolment as GST Practitioner Particulars.
Form GST REG 17	Show Cause Notice for Cancellation of Registration.
Form GST REG 22	Order for Revocation of Cancellation of Registration.
Form GST REG 31	Intimation for Suspension and Notice for Cancellation of Registration.
Form GST REG 32	Application for Withdrawal from option under Rule 14A / 14B.
Form GST DRC 33	Order of Withdrawal from option availed under Rule 14A / 14B.
Form GST RFD 01	Application for Refund.
Form GST DRC 01	Summary of Show Cause Notice.

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c. Amended Forms (modified tables, instructions or text)

Reference	Gist of amendment
Form GST CMP-02	Table 5 substituted.
Form GST CMP-04	Table 5 substituted.
Form GST CMP-08	Table 3 substituted and instructions updated.
Form GST REG-03	Rule references updated and personal hearing option added.
Form GST REG-04	Rule references, table fields, and notes updated.
Form GST REG-05	Rule references updated.
Form GST REG-15	Rule references updated and scope extended to GST Practitioners.
Form GST REG-16	Cancellation reasons, NIL return option, and Tables 10 & 11 updated.
Form GST REG-18	Rule reference updated.
Form GST REG-19	Rule references and order text updated.
Form GST REG-20	Rule and clause references updated.
Form GSTR-3B	Rule reference in heading updated.
Form GSTR-4	Table 5 substituted and instructions updated.
Form GSTR-4A	Rule reference updated.
Form GSTR-5	Filing due date instruction updated from 20th to 13th.
Form GSTR-6	Tables 7 & 11 omitted; Table 8 and instructions updated.
Form GSTR-6A	Rule references and auto-drafting source details updated.
Form GSTR-7A	Table 7 substituted.
Form GSTR-9	Instructions updated for FY 2025-26 onwards.
Form GSTR-9C	Instructions updated for FY 2025-26 onwards.
Form GST RFD-07	Rule reference updated.
Form GST DRC-01A	Part-A and Part-C updated with Annexures.
Form GST DRC-07	SCN details inserted at Sr. No. 1.
Form GST DRC-22	Part B inserted for rejection of application for restoration of attached property/bank account.
Form GST INV-01	Schema version updated to 1.2 and supply type codes expanded

Notification No - 05/2026 - CT dated 26.10.2026

- **Tax Rate/ Exemption/ RCM related changes for "Goods":**

- The principal rate Notification No. 09/2025-Central Tax (Rate) has been amended to provide for rate reduction on "Retreaded Tractor Tyres"

Item Description	HSN	Original Entry & Rate (No. 09/2025-CT(R))	Revised Entry & Rate (No. 02/2026-CT(R))	Nature of Change
Retreaded Tractor Tyres	4012	S. No. 138 of Schedule II (9% CGST-SGST each / 18% Total GST)	S. No. 272A of Schedule I (2.5% CGST-SGST each / 5% Total GST)	Rate Reduction from 18% to 5% & S. No. 138 of Schedule II now excludes retreaded tractor tyres

- The entry for pre-packaged animal/ vegetable/ organic fertilisers under S. No. 237 of Schedule I (2.5% CGST / 5% Total GST) of Notification No. 09/2025-Central Tax (Rate) was substituted to explicitly include seaweed extract-based bio-stimulants registered under Schedule VI of the Fertiliser (Control) Order, 1985.

- A new entry has been inserted in the Exemption Notification No. 10/2025-Central Tax (Rate) vide S. No. 87A granting full Exemption on "Psyllium Seeds / Isabgol" covered by HSN 1211 90 13.

- The scope of Section 9(3) Reverse Charge Mechanism on goods has been expanded by inserting four new categories of scrap / used items supplied by any unregistered person to a registered recipient as per table below:

S. No. in Notification	HSN	Description of Goods	Supplier of Goods	Recipient of Goods
2A	1518	Used cooking oil	Any unregistered person	Any registered person
3B	3915	Waste and scrap of plastics		
3C	4004	Waste and scrap of tyres		
9	8549	Electrical and electronics waste and scrap		

- Parallel and identical amendments for inter-State supplies were issued under Integrated Tax with all the above changes coming into force on 01.11.2026.

  Notification Nos - 02/2026-CT (Rate), 02/2026-IT (Rate), 03/2026-CT (Rate), 03/2026-IT (Rate), 04/2026-CT (Rate), 04/2026-IT (Rate), all dated 27.10.2026

- **Registration related changes for specific supplier of "Goods":**

- Notification No. 05/ 2017-Central Tax has been amended to withdraw the Section 23(2) registration exemption for suppliers of specified waste and scrap goods viz:

a. Used cooking oil (HSN 1518)
b. Plastic waste/scrap (HSN 3915)
c. Tyre waste/scrap (HSN 4004)
d. Metal scrap (Chapters 72-81)
e. E-waste/scrap (HSN 8549)

- Similarly, Notification No. 50/2018-CT under Section 51 has been amended to mandate Tax Deduction at Source (TDS) on B2B supplies of these above five waste/scrap categories when received by any registered person from another registered person.
- Hence, moving forward Supplier cannot claim Section 23(2) registration exemption, and B2B transactions trigger TDS by the recipient.
- It is important to note that Notifications 04/2026 – Central Tax (Rate) places supplies of these five waste/ scrap items by unregistered suppliers to registered recipients under Section 9(3) RCM as well.

Notification Nos - 06/2026-CT and 07/2026-CT, both dated 27.10.2026 (w.e.f. 01.11.2026)

- **Tax Rate/ Exemption/ RCM related changes for "Services"**

- The principal rate Notification No. 11/2017-Central Tax (Rate) has been amended to provide for rate reduction on "Helicopter passenger transport on seat-share" basis

Item Description	**HSN**	**Original Entry & Rate (No. 09/2025-CT(R))**	**Revised Entry & Rate (No. 02/2026-CT(R))**	**Nature of Change**
Helicopter passenger transport on seat-share" basis	9964	S. No. 8(v) at 9% CGST-SGST each (18% Total GST)	Inserts item (ivb) under S. No. 8 at 2.5% CGST-SGST each/ 5% Total GST)	Rate Reduction from 18% to 5% (with no ITC on goods)

- A new explanation has been inserted under S. No. 21A of Exemption Notification No. 12/2017-Central Tax (Rate) clarifying that the general GTA exemption for supplies to unregistered persons shall NOT apply where goods are supplied through an Electronic Commerce Operator (ECO).
- S. No. 24B of Exemption Notification No. 12/2017-Central Tax (Rate) has been substituted to include "seeds meant for sowing" alongside cereals, pulses, fruits, and vegetables for exempt storage or warehousing services
- The following table highlights new entries inserted in the Exemption Notification No. 12/2017-Central Tax (Rate)

New Entry No.	**Details/ Particulars of Service exempted**
S. No. 15(aa)	Transport of passengers by air, in a helicopter on seat share basis, embarking from or terminating in an airport/helipad in Arunachal

New Entry No.	Details/ Particulars of Service exempted
	Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, or Bagdogra (West Bengal)
S. No. 31AA	Services provided by the Seamen's Provident Fund Organisation to persons governed by the Seamen's Provident Fund Act, 1966.
S. No. 42A	Services by way of grant of exclusive right of way/access, license, and authority to demand, collect, and appropriate toll fees by Government, UT, Local Authority, or Government Entity
S. No. 54A	Services by way of curing of coffee supplied to coffee cultivators (as defined under the Coffee Act, 1942)

- The following table highlights a new entry inserted in the Exemption Notification No. 09/2017-Integrated Tax (Rate), specifically in relation to import of service

New Entry No.	Details/ Particulars of Service exempted
10M	Import of services by an establishment of a foreign company in India, which is a shipping company, from a related person or from any of its other establishments outside India, when made without consideration. Explanation: For the purpose of this entry, 'Foreign company' shall have the same meaning as assigned to it in sub-section 2(42) of Companies Act, 2013.

- A new clause "(zzca)" has been inserted in Paragraph 2 of Exemption Notification No. 12/2017-Central Tax (Rate) which defines "seed" to cover all plant materials, seedlings, tubers, bulbs, rhizomes, cuttings, grafts, tissue culture plantlets, and agricultural seeds used for propagation or sowing
- Notification No. 08/2026-CT (R) substitutes the rate figure "6" with "9" in Entry 15 of Notification No. 13/ 2017-CT(R). This aligns the RCM exclusion condition so that reverse charge applies unless the supplier pays forward charge tax at the full 18% GST rate (9% CGST/SGST each). This amendment clarifies that recipient body corporates must pay tax under RCM unless the non-body corporate supplier explicitly bills forward charge tax at the full 18% rate (and not 12%, as changed from 22.09.2025)
- Parallel and identical amendments for inter-State supplies were issued under Integrated Tax with all the above changes coming into force on 01.11.2026.

  Notification Nos - 06/2026-CT (Rate), 06/2026-IT (Rate), 07/2026-CT (Rate), 07/2026-IT (Rate), 08/2026-CT (Rate), 08/2026-IT (Rate), all dated 27.10.2026

- **Changes to E-Commerce Operator tax liability under Section 9(5):**

- Under Section 9(5) read with Notification No. 17/2017-Central Tax (Rate), tax on delivery services (other than postal and courier) supplied through an ECO was payable by the ECO, before this amendment.
- Moving forward, the said clause has been substituted to introduces a specific exception / carve-out that if the person supplying delivery services through the ECO is liable for registration under Section 22(1) of the CGST Act (i.e., meets or exceeds the statutory threshold turnover limit), the obligation to pay tax under Section 9(5) does not rest on the ECO.
- Hence, for delivery service providers who are not liable for registration under Section 22(1) (small / unregistered suppliers), the ECO remains liable to discharge GST on supplies routed through its platform.
- Parallel and identical amendments for inter-State supplies were issued under Integrated Tax with all the above changes coming into force on 01.11.2026.

Notification Nos - 09/2026-CT (Rate) and 09/2026-IT (Rate), both dated 27.10.2026

- **Alignment of "Nominated Agency" definition**

- The definition of "Nominated Agency" as provided in Notification No. 26/2018-Central Tax (Rate) has been suitably amended to refer to entities specified in Appendix 4B of DGFT's Handbook of Procedures, as amended from time to time.
- This amendment synchronizes GST concessional schemes on precious metals with DGFT policy updates without requiring repetitive GST rate notifications.

Notification Nos - 05/2026-CT (Rate) and 05/2026-IT (Rate), both dated 27.10.2026 (w.e.f. 01.11.2026).

- **Special tax payment procedure for Highway Concessionaires**

- The CBIC has specifically issued this notification notifying that Toll-Operate-Transfer (TOT) concessionaires supplying Operation and Maintenance (O&M) services shall pay central tax (and state tax) in the tax period when O&M expenses are charged or debited from the Escrow Account.
- This eliminates cash-flow mismatch for highway concessionaires by aligning GST liability timing directly with actual Escrow Account debits rather than accrual milestones.

Notification Nos - 10/2026-CT (Rate) and 10/2026-IT (Rate), both dated 27.10.2026 (w.e.f. 01.11.2026)

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II. Circulars/ Instructions/ Orders issued

- **Clarifications for GST classification and margin scheme issues**

- The CBIC has issued the present Circular based on recommendations of the GST Council's 57th Meeting, to bring uniformity in GST treatment of certain goods and transactions.
- The circular clarifies that "sublimation paper" is classifiable under Heading 4809 and attracts 18% GST, while past disputes on its classification will be regularized on an "as is where is" basis.
- Similarly, sea-weed extract based bio-stimulants registered under the Fertiliser Control Order, 1985, are classified as fertilizers under Heading 3101, with past disputes also regularized on "as is where is" basis.
- For toys, the circular confirms that the term "etc." in GST rate notifications covers all toys falling under Heading 9503, and is not limited to examples such as tricycles, scooters, or pedal cars. Accordingly, non-electronic toys generally attract 5% GST, while electronic toys attract 18% GST.
- A significant clarification has also been issued for dealers operating under the margin scheme for old and used motor vehicles. The restriction on availing ITC applies only to the tax paid on the procured second-hand vehicle itself. ITC on other business inputs and input services, such as repairs, maintenance, rent, technology, and advertising, remains available subject to the provisions of the CGST Act.

  Circular No 265/11/2026 - GST dated 28.10.2026

- **GST Clarifications on selected services**

- The CBIC has issued the present Circular based on recommendations of the GST Council's 57th Meeting, to bring uniformity in GST treatment of certain services.
- For claiming the GST exemption available under Entry 44A of Notification No. 12/2017-CT (Rate), institutions can rely on a certificate from the head of the concerned entity confirming that the activity is genuine R&D and not consultancy.
- The circular also regularizes, on an "as is where is" basis, past GST liability on import of services by an Indian establishment of a foreign shipping company from related overseas establishments where services were provided without consideration.
- Further, it clarifies that statutory and ancillary charges such as registration fees, road tax, insurance, and FASTag charges recovered in motor vehicle leasing transactions form part of the value of the composite leasing service and are taxable at the rate applicable to the lease.
- It also confirms that TRAI is not "Government" for GST purposes, notional interest under banks' Fund Transfer Pricing (FTP) mechanism is exempt as "interest", and lending services provided by NBFCs to banks under co-lending arrangements are taxable under GST.

Circular No 266/12/2026 - GST dated 28.10.2026

- **Instruction to implement GST Council Reforms ahead of legal amendments**

- The CBIC has issued the present Instruction to implement certain taxpayer-friendly recommendations of the GST Council's 57th Meeting, even before the necessary amendments to the CGST Act, 2017 come into force. These instructions will remain effective until the proposed legislative changes, recommended to take effect from 1 April 2027, are formally enacted.
- The instruction directs field formations to not carry out any further arrests under GST, in line with the Council's recommendation to omit Section 69 of the CGST Act, 2017.
- Significant relief has also been provided in relation to e-way bill inspections and detention of goods in transit. Interception of conveyances can now be undertaken only on the basis of specific intelligence authorized by an officer not below the rank of Joint Commissioner, with recorded reasons. Further, officers can generally act only where the supplier or recipient falls within their jurisdiction. In cases involving other jurisdictions, details are to be passed on to the appropriate authority, while allowing the goods to move unhindered. Confiscation of goods or conveyances under Section 130 has also been barred during transit checks.
- The instruction additionally prescribes a minimum threshold of ₹10,000 (including CGST, SGST, IGST, UTGST and Compensation Cess) for issuance of show cause notices under Sections 73, 74 and 74A. Consequently, field officers have been directed not to issue notices where the amount involved is below this limit.

Instruction No 2/2026 - GST dated 28.10.2026

Circular Nos - 257/03/2026-GST, 258/04/2026-GST, 259/05/2026-GST, 260/06/2026-GST, 261/07/2026-GST, 262/08/2026-GST, 263/09/2026-GST and 264/10/2026-GST, all dated 26.10.2026, have been summarized and explained in our Newsflash issued on 27.10.2026.

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B. KNOW YOUR GST-PORTAL

Faster registration amendments through OTP-based validation

The GST Portal has recently introduced an important change in the GST Registration Amendment process, aimed at making routine registration updates quicker and more efficient for taxpayers.

What has changed?

Until now, most amendments to GST registration particulars were subject to verification by the jurisdictional tax officer. Under the new system, only amendments relating to the Principal Place of Business (PPOB) will continue to be examined by the Proper Officer.

For several other registration changes, the amendment can now take effect based on successful system validations and OTP authentication. These include:

- Change in legal name of the business;
- Addition, deletion, or retirement of partners, directors, karta, trustees, etc.;
- Changes in Additional Place(s) of Business; and
- Other registration particulars originally furnished in Form GST REG-01, except the Principal Place of Business

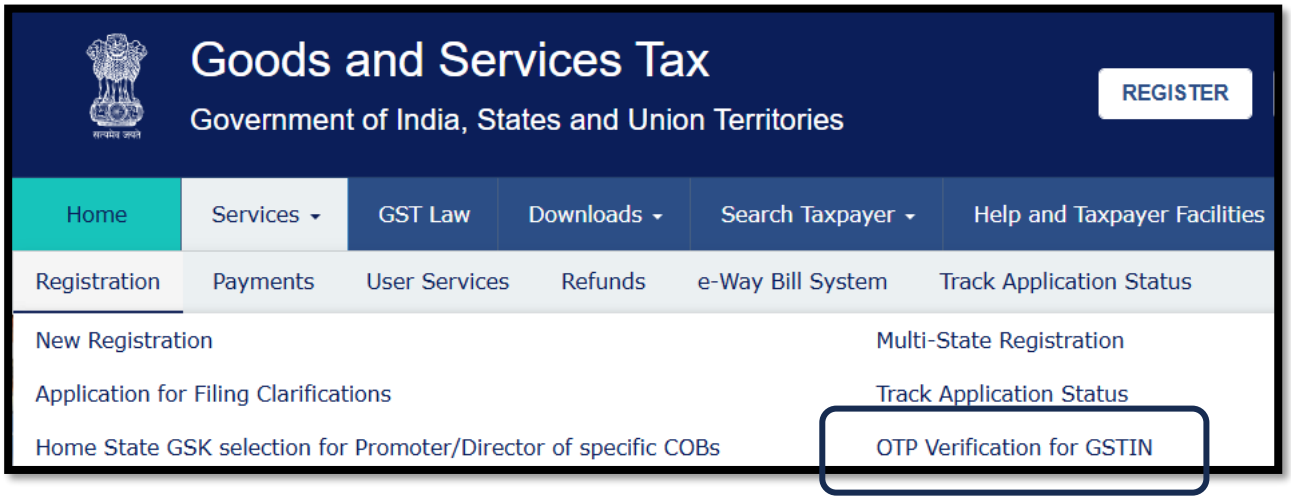
OTP Verification

A key feature of the new process is the mandatory online verification of the mobile number and email address of:

(a) Primary Authorised Signatory
(b) One designated Promoter/ Partner/ Director/ Karta/ Trustee, or equivalent person

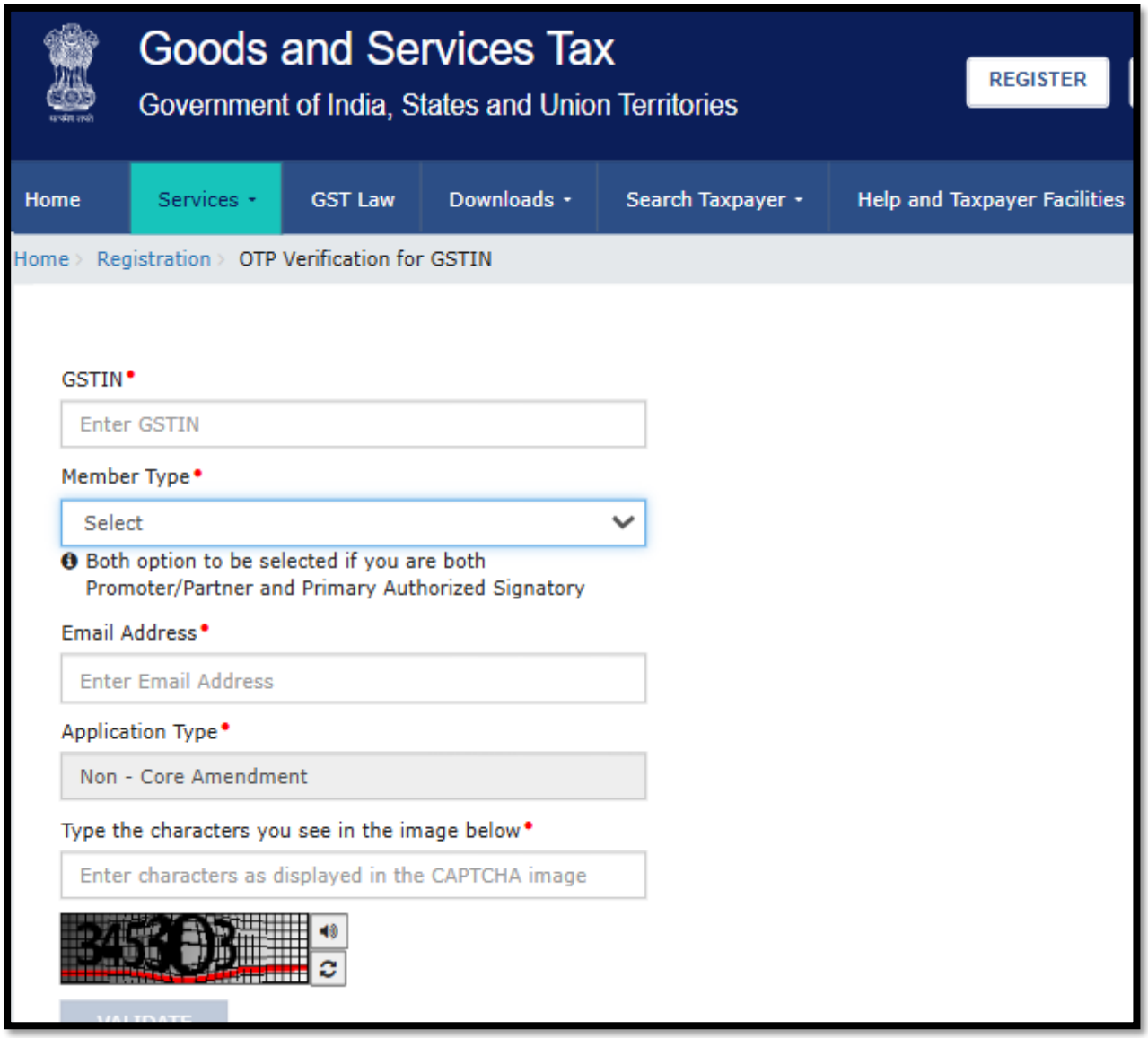
The OTP verification can be completed directly on the GST Portal through the dedicated Verification facility: https://services.gst.gov.in/services/otpVerification of follow the below path:

Go to the official GST Portal → Services → Registration → OTP Verification of GSTIN



The following screen shall appear after clicking on the said link:

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www.sbgco.in



Importantly, taxpayers are provided **ONLY THREE DAYS** from submission of the amendment application to complete this verification. If the OTP verification is not completed within this period, the Application Reference Number (ARN) will not be generated, and the amendment process will not move forward.

Why This Matters

This change is expected to make routine registration amendments significantly faster by reducing manual intervention and enabling real-time system validations of PAN, DIN, CIN, and contact details wherever applicable. Once the required validations and OTP verification are successfully completed, the amended Registration Certificate will be made available on the GST Portal.

C. RECENT DECISION (JUDICIARY & ADVANCE RULINGS)

The month of October 2026 has witnessed significant judicial and administrative developments across the Indian indirect tax landscape. Key legislative amendments, statutory clarifications from the 57th GST Council meeting, and landmark judgments from the Supreme Court, High Courts and Judicial Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) have established far-reaching precedents for tax administrators and corporate assessees alike.

I. Classification and Taxability under GST

- **Assignment of Long-Term Lease:** In **ASSISTANT COMMISSIONER OF CGST & CENTRAL EXCISE VS. PRAGNA CHEMICAL INDUSTRIES (2026-VIL-171-GSTAT-SRT),** the GSTAT Surat Bench held that the assignment, sale, or transfer of leasehold rights in industrial land allotted by a State Industrial Development Corporation (such as GIDC) in favor of a third-party assignee for monetary consideration constitutes a transfer of benefits arising out of immovable property. Consequently, such transactions fall outside the purview of Section 7(1)(a) read with Schedule II and Schedule III of the CGST Act and are not subject to the levy of GST under Section 9.
- **Solar Power Plant Installation contracts:** In **ZODIAC ENERGY LTD VS. STATE OF GUJARAT (2026-VIL-1219-GUJ),** the Gujarat High Court quashed a show cause notice issued under Section 74 of the CGST Act which sought to apply the 70:30 ratio for splitting goods and services in solar power plant installation contracts for periods prior to January 1, 2019. The Court held that the 70:30 valuation split was introduced prospectively vide Notification No. 24/2018-Central Tax (Rate) with effect from January 1, 2019. Retrospective application of a statutory valuation ratio cannot be used to allege fraud, wilful misstatement, or suppression of facts under Section 74.

II. Valuation and Exemption under GST

- **Compensation Cess for Sale of Motor Vehicles:** In **AJIT KUMAR MINZ VS. NATASHA AUTOMOBILES PRIVATE LIMITED (2026-VIL-242-GSTAT-LCK)**, the GSTAT Lucknow Bench held that vehicle models marketed by manufacturers as SUVs in promotional brochures, press releases, and advertisements are "popularly known as SUVs" under Entry 52B of the Compensation Cess Notification. However, to attract the higher rate of Compensation Cess, the vehicle must independently satisfy the prescribed engine capacity and ground clearance conditions. The Tribunal emphasized that prior to July 26, 2023, ground clearance must be measured in an unladen state unless statutory wording explicitly specifies a laden condition.
- **Anti-Profiteering methodology:** In **LICHFL CARE HOMES LIMITED VS. DIRECTOR GENERAL OF ANTI-PROFITEERING & CBIC (2026-VIL-1105-DEL),** the Delhi High Court upheld the anti-profiteering methodology adopted on remand comparing post-GST input tax credit availed against total purchase value and distributing savings on a per-square-foot area basis across the project. The Court ruled that unavailed pre-GST CENVAT credit reflected as nil in statutory returns cannot be offset against actual post-GST ITC benefits, as the anti-profiteering inquiry under Section 171 of the CGST

Act focuses strictly on actual accrual and financial benefit of credit passed to flat buyers.

- **Anti-Profiteering in real estate projects:** In **DIRECTOR GENERAL OF ANTI-PROFITEERING VS. THE ANANT RAJ CORPORATION LTD (2026-VIL-226-GSTAT-DEL-NAPA)**, the National Anti-Profiteering Bench of GSTAT held that the determination of profiteering under Section 171 of the CGST Act in real estate projects must be evaluated by comparing actual tax savings against verified post-GST cost escalations in construction materials. Where documented post-GST cost increases in raw materials exceed the additional input tax credit benefit accrued to the developer, net savings result in a negative figure, confirming nil profiteering liability.
- **Laboratory testing and sample analysis**: In **UNIVERSITY OF AGRICULTURAL SCIENCES VS. COMMISSIONER OF COMMERCIAL TAXES (2026-VIL-1210-KAR),** the Karnataka High Court ruled that laboratory testing and sample analysis services provided by a State agricultural university for nominal fees to private companies and farmers fall within the definition of business under Section 2(17) of the CGST Act. The Court held that such technical testing services are classifiable under SAC 998346 (taxable at 18% GST) and do not qualify for exemption under Entry 54(a) (agricultural operations) or Entry 4/5 (functions entrusted to a Municipality or Panchayat).

III. Input Tax Credit (ITC)

- **ITC eligibility of interior renovation and fit-out works:** In **OXYGEN THE DIGITAL SHOP VS. THE COMMISSIONER OF KERALAM STATE GST (2026-VIL-224-GSTAT-TVP)**, the GSTAT Thiruvananthapuram Bench held that input tax credit incurred on interior renovation and fit-out works for rented commercial showrooms is not blocked under Section 17(5)(d) of the CGST Act, provided the tax component is not capitalized in the books of account. The Tribunal clarified that Explanation 1 to Section 17(5) restricts credit on alterations and additions only to the extent they are capitalized to immovable property in the financial statements.
- **Burden of Proof for ITC claimed** - In **ANANT DÉCOR VS. COMMISSIONER OF STATE GST, RAIPUR (2026-VIL-138-GSTAT-RPR)**, the GSTAT Raipur Bench ruled that for FY 2018-19, input tax credit cannot be denied merely because an invoice failed to reflect in Form GSTR-2A, as Section 16(2)(aa) was not in force during that period. However, under Section 155, the claimant bears the burden of proving credit eligibility. While a supplier certificate issued under Circular No. 183/15/2022-GST serves as valid evidentiary material, it is not irrebuttable proof if the underlying tax payment by the supplier remains unverified**.**
- **Retrospective cancellation of Vendor's Registration** – In **PRIYA GUPTA VS. AVAY VINCENT MINZ, JOINT COMMISSIONER OF STATE TAX (2026-VIL-254-GSTAT-CTT),** the GSTAT Cuttack Bench held that input tax credit cannot be denied to a purchasing dealer solely on the ground that the supplier's registration was subsequently cancelled with retrospective effect for non-existence. Once the recipient produces tax invoices, e-way bills, weighment slips, and banking payment

records, the Department must verify compliance under Section 16(2) rather than mechanically rejecting ITC based on retrospective cancellation.

- **Transition ITC of Capital Goods in transit:** The GSTAT Chandigarh Bench, in the case of **DELTRON (A DIVISION OF CONTINENTAL DEVICE INDIA PVT LTD) VS. COMMISSIONER CGST, LUDHIANA (2026-VIL-231-GSTAT-CHD)** ruled that unavailed CENVAT credit on capital goods imported prior to the appointed day and received in the factory post-GST is eligible for 100% transitional credit under Section 140(2) of the CGST Act. The statute does not restrict such transitional capital goods credit to 50% or require prior availment under pre-GST laws.

IV. Reverse Charge Mechanism in GST

- **Vague RCM liability:** In **FORTINET TECHNOLOGIES INDIA PRIVATE LIMITED VS. THE COMMISSIONER OF COMMERCIAL TAXES, KARNATAKA (2026-VIL-255-GSTAT-BLR),** the GSTAT Bengaluru Bench held that RCM tax liability on office meals provided to employees cannot be demanded based on vague administrative assumptions without identifying the specific charging provision under Section 9(3) or Section 9(4), the applicable notification, and the precise value of supply. The Tribunal further affirmed that a summary in Form GST DRC-01 cannot replace a statutory Show Cause Notice under Section 73(1).

- **Royalty paid for a Short-Term Permit:** In **Re: M/S PINKCITY DEVELOPERS (2026-VIL-172-AAR),** the Rajasthan AAR ruled that royalty paid by a Short-Term Permit (STP) holder to the State Government for the grant of rights to extract minerals constitutes consideration for licensing services under SAC 997337. The Applicant is statutorily liable to discharge GST on royalty payments under the Reverse Charge Mechanism (RCM), aligning with the legal principles applicable to commercial mining leaseholders.

V. Zero-rating and Refunds

- **Computation of Total Export Turnover:** In **COMMISSIONER OF CGST & CX, SILIGURI VS. M/S RAJSHAHI BANIJYA PRIVATE LIMITED (2026-VIL-172-GSTAT-KLK),** the GSTAT Kolkata Bench held that credit notes issued under Section 34 of the CGST Act within statutory timelines that match GSTR-1 returns must be deducted from gross turnover to calculate adjusted total turnover for export refunds under Rule 89(4). However, credit notes issued beyond the time limits prescribed under Section 34(2) cannot be excluded from adjusted total turnover.

- **Marketing Support and IT-enabled support Services** – In **NAVITAS EDUSERVICES PRIVATE LIMITED VS. COMMISSIONER OF CGST, SOUTH DELHI (2026-VIL-209-GSTAT-DEL-PB),** the Principal Bench of GSTAT held that an Indian subsidiary providing marketing support and IT-enabled services to its foreign parent on a principal-to-principal basis under a Master Services Agreement is an independent contractor, not an "intermediary" under Section 2(13) of the IGST Act. The services qualify as export of services under Section 2(6). The Tribunal also ruled that First

Appellate Authorities have no statutory power of remand under Section 107(11) of the CGST Act.

- In **ASSISTANT COMMISSIONER, CGST & CENTRAL EXCISE VS. M/S FILATEX INDIA LIMITED, GUJARAT (2026-VIL-153-GSTAT-SRT)**, the GSTAT Surat Bench held that the landmark Supreme Court decision in "*Mohit Minerals*", declaring GST on ocean freight under RCM unconstitutional, operates retrospectively from the inception of the levy. Unless the Supreme Court explicitly applies the doctrine of prospective overruling, judicial declarations of unconstitutionality operate retroactively under Article 265 of the Constitution. The Tribunal held that taxpayers who were not parties to the original Supreme Court litigation are fully entitled to claim refunds of unconstitutional tax collections. Furthermore, the Tribunal ruled that where an assessee utilized IGST credit paid on ocean freight but maintained an equivalent unutilized balance in CGST and SGST accounts, debiting the credit ledger amounts to substantive non-utilization, thereby removing the bar of unjust enrichment.

VI. Adjudication/ Principles of Natural Justice

- **"Any Person" in Section 122(1A):** In **PARAG GARG VS. COMMISSIONER, ADJUDICATION, CGST DELHI WEST (2026-VIL-1128-DEL),** the Delhi High Court held that the expression "any person" in Section 122(1A) of the CGST Act is not confined to taxable persons and extends to non-taxable persons, including employee-directors, who retain the benefit of fraudulent transactions conducted at their instance. However, the Division Bench ruled that Section 122(1A) is penal in nature and applies strictly prospectively to offenses committed on or after January 1, 2021, irrespective of the date on which the Show Cause Notice was issued.

- **Error in computing distance for EWB:** In **JSW STEEL COATED PRODUCTS LIMITED VS. STATE GST KARNATAKA (2026-VIL-136-GSTAT-BLR),** the GSTAT Bengaluru Bench set aside a tax and penalty demand confirmed under Section 129 of the CGST Act for movement of goods on an expired e-way bill. The Tribunal held that where goods, tax invoices, and test certificates match physical verification perfectly, and the e-way bill expired due to a software distance calculation error based on a wrong place name, penalty under Section 129 cannot be invoked without proof of intention to evade tax.

- **Expired EWB because of typo error in Pin code:** In **T STANES AND COMPANY LIMITED VS. SULAKSHANA S N, JCCT (APPEALS), MANGALURU (2026-VIL-139-GSTAT-BLR),** the GSTAT Bengaluru Bench held that Section 129 is a machinery provision to check tax evasion, and mens rea must be read into its enforcement. Imposing penalties for expired e-way bills caused by typographical PIN code errors during purchase returns is invalid in the absence of deliberate intent to evade payment of tax.

- **"New Grounds" by First Appellate Authority:** In **TIRUPATI VANCOM PRIVATE LIMITED VS. THE DEPUTY COMMISSIONER OF STATE TAX (2026-VIL-1110-CAL),** the Calcutta High Court held that the Show Cause Notice is the foundational basis of tax proceedings. An appellate authority cannot travel beyond the allegations in the SCN to introduce new legal grounds under Rule 96A, Rule 96B, or Rule 89(4)(c) to sustain the rejection of an unutilized ITC export refund claim.

- **Service of Notice/Orders by GST Common Portal:** In **GUDLA VANAJA AND OTHERS VS. ASSISTANT COMMISSIONER (ST), SAROOR NAGAR-I CIRCLE, TELANGANA (2026-VIL-1135-TEL),** a Full Bench of the Telangana High Court provided comprehensive guidelines on electronic service and authentication under GST. The Full Bench ruled that SCNs and orders electronically authenticated and published on the common GST portal are valid without visible physical or digital signatures, as portal authentication satisfies the Information Technology Act, 2000. Uploading documents on the portal constitutes valid service under Section 169(1)(d). However, the Full Bench held that communications issued without a Document Identification Number (DIN) or verifiable Reference Number (RFN) violate binding Board circulars and are legally invalid.

- **Adjustment of Refund, despite payment of Pre-deposit:** In **TRIVITRON HEALTHCARE PRIVATE LTD VS. THE DEPUTY COMMISSIONER, CGST & CX, BELAPUR (2026-VIL-1171-BOM),** the Bombay High Court held that once an assessee pays the mandatory pre-deposit under Section 112(8) for filing an appeal before GSTAT, the recovery of the remaining tax demand stands automatically stayed by operation of law. Tax authorities cannot adjust sanctioned GST refunds under Section 54 against outstanding stayed demands pertaining to earlier financial years.

- **Erroneous finding of Non-submission of Reply:** In **MISHKA STEELS LLP VS. SUPERINTENDENT OF CENTRAL GOODS AND SERVICE TAX & CX (2026-VIL-1191-CAL),** the Calcutta High Court set aside an ex-parte demand order passed on the erroneous finding that no reply was submitted, where the record proved the reply had been uploaded on the portal. Applying the Supreme Court decision in *Kings Security Guard Services*, the High Court further ruled that negative blocking of an Electronic Credit Ledger under Rule 86A for alleged wrongful ITC availment is wholly impermissible in law, as Rule 86A does not contemplate recovery orders requiring taxpayers to replenish credit ledgers.

- **Extended period invoked for delayed filing of monthly returns:** In **SANJEEB KUMAR DEHURI VS. MUKESH KUMAR KAKANI, PROPRIETOR (2026-VIL-266-GSTAT-CTT),** the GSTAT Cuttack Bench held that Section 74 cannot be

invoked against an assessee merely for delayed filing of monthly returns where the declared turnover and tax liability were accepted and paid with interest. Under Explanation 2 to Section 74, "suppression" requires non-declaration in returns, which can arise only post-filing.

VII. Pre-GST regime

- **Court Deposits - Service Tax:** In **PRINCIPAL COMMISSIONER CGST DELHI SOUTH VS. M/S MICROMAX INFORMATICS LTD (2026-VIL-1115-DEL-ST)**, the Delhi High Court held that money deposited by an assessee pursuant to interim Court orders in a patent litigation suit does not constitute consideration or royalty for imported intellectual property services. Where parties subsequently settled the suit out of court and discharged IGST on the final settlement amount, interim court deposits cannot be subjected to service tax, interest, or penalties.

- **CENVAT Credit - Service Tax:** In **COMMISSIONER OF GST & CENTRAL EXCISE VS. M/S ASCENDAS IT PARK (CHENNAI) LTD (2026-VIL-1206-MAD-ST)**, the Madras High Court ruled that under Rule 6(5) of the CENVAT Credit Rules, 2004, an assessee is entitled to 100% CENVAT credit on specified input services used for both taxable and exempt output services, unless used exclusively for exempt services. However, on valuation, the Court held that fit-out charges for workstations and cabins forming part of immovable property lease agreements attract service tax alongside VAT.

- **Declared Transaction values - Customs:** In **M/S SEAFOX IMPEX VS. COMMISSIONER, CUSTOMS, NOIDA (2026-VIL-1702-CESTAT-ALH-CU)**, the CESTAT Allahabad Bench, applying the Supreme Court's landmark ruling in "*Century Metal Recycling*", held that Customs authorities cannot reject declared transaction values and enhance assessable value based solely on NIDB import data without issuing written grounds of doubt under Rule 12(2) of Customs Valuation Rules. A written consent letter submitted by an importer to secure provisional release does not waive the statutory right to challenge value enhancements in appeal. The Supreme Court established that communicating grounds of doubt in writing is a mandatory statutory condition that cannot be bypassed.

- **VAT Assessment without VAT registration:** In **IL AND FS TOWNSHIP AND URBAN ASSETS LIMITED VS. THE STATE OF BIHAR (2026-VIL-1102-PAT)**, the Patna High Court quashed a VAT assessment order directing an assessee to file final VAT returns (RT-3), holding that an entity registered exclusively under Service Tax prior to GST, which was never registered under the Bihar VAT Act, cannot be subjected to assessment or return filing obligations under state VAT legislation.

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D. GST COMPLIANCE CHART FOR NOVEMBER 2026

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.11.2026	GSTR – 7	October 2026	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.11.2026	GSTR – 8	October 2026	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.11.2026	GSTR – 1	October 2026	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.11.2026	GSTR – 5	October 2026	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.11.2026	GSTR – 6	October 2026	Monthly	To be filed by an ISD
6.	13.11.2026	IFF	October 2026	Monthly	To be filed by those under QRMP Scheme (optional)
7.	20.11.2026	GSTR – 3B	October 2026	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
8.	20.11.2026	GSTR – 5A	October 2026	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
9.	25.11.2026	PMT - 06	October 2026	Monthly	Challan to be filed for payment by those under QRMP Scheme