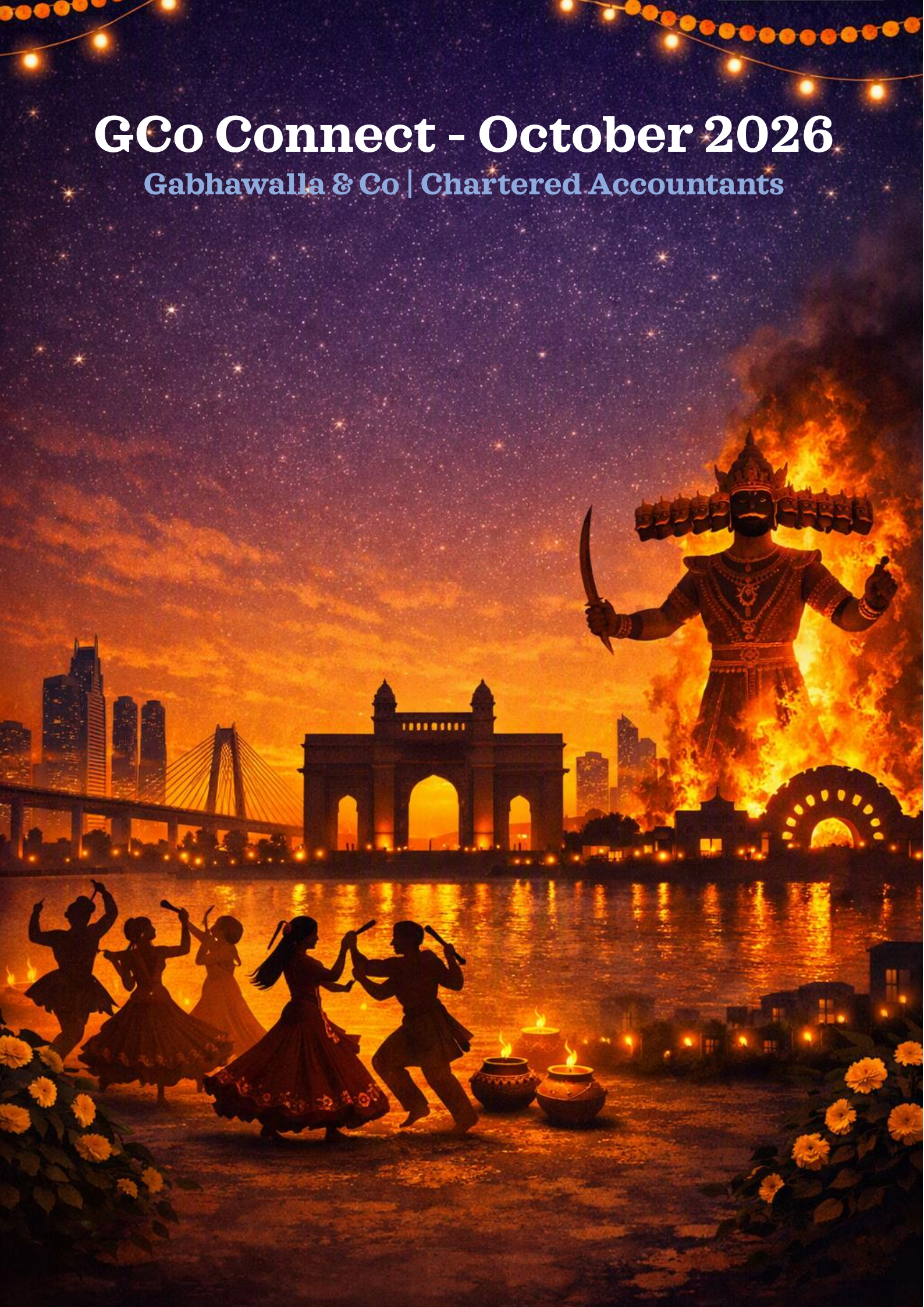
GCo Connect - October 2026

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Greetings to all our readers!

As October unfolds, the air is filled with the vibrant celebrations of Navratri and Dussehra, followed soon by Diwali in November, lighting up homes and workplaces with joy, positivity, and togetherness. May this festive season bring you success, happiness, and cherished moments both personally and professionally.

While we embrace the spirit of celebration, it is equally important to stay mindful of key GST compliance deadlines.

→ Compliance Focus – October 2026:

Annual Adjustments under Rule 42/43: The September 2026 GSTR-3B remains the final return to apply annual ITC reversals or reclaims for FY 2025–26. Taxpayers must ensure these adjustments are accurately reflected in GSTR-3B filed for September 2026.

Rule 37A – Vendor Non-Filing: If a vendor has filed GSTR-1 but not GSTR-3B for any tax period of FY 2025–26, the corresponding ITC must be reversed in the September 2026 GSTR-3B. ITC can be reclaimed once the vendor files GSTR-3B and pays the tax.

GST Annual Returns: Although the Income Tax Audit Report due date has been extended to 21st October 2026 for FY 2025-26, taxpayers should note that no extension is expected for GST Annual Returns. Hence, considering the past trends, efforts must be made to finalize and close GST Annual Return activities at the earliest, without deferring them in anticipation of any relief.

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

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GST Sector Spotlight | Insight Series

We've hosted ten (10) 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
Recent SC Decision and it's 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

- **Filing Appeals in NIL/ Zero Demand Cases:**

- Taxpayers often faced difficulty when demand orders reflected a NIL or Zero demand amount, even though payments had already been made prior to issuance. Earlier, the portal did not allow appeals in such cases.

- Now, this restriction has been removed. Taxpayers can file an appeal in Form GST APL-01 against demand orders showing NIL/Zero demand. This ensures that disputes regarding liability can be properly contested, even when the demand amount is not reflected in the order.

  GSTN Advisory dated 07th September 2026

- **Upgrade to emSigner v3.3**

- A new version of emSigner (v3.3) has been released to ensure compatibility with new DSC tokens (USB dongles) issued on or after 21st September 2026. Users with newly issued tokens must upgrade to v3.3 to avoid signing failures.

- Existing users with valid DSCs and working tokens can continue with their current version

- While the technical details are available on the GST Portal, the key takeaway for taxpayers is that: if you've received a new DSC token recently, ensure you download and install emSigner v3.3 to continue seamless filing.

  GSTN Advisory dated 19th September 2026

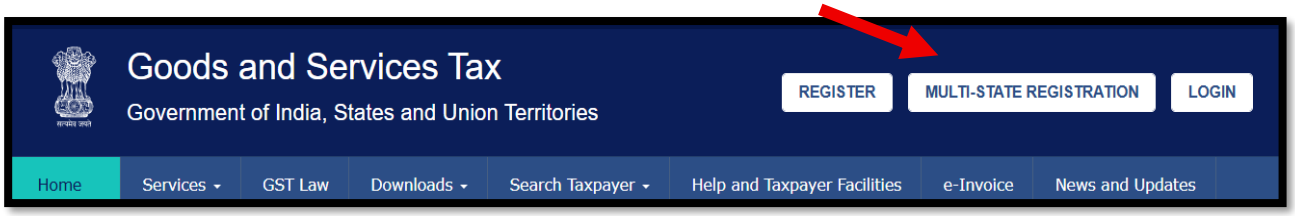
B. KNOW YOUR GST-PORTAL

New Feature Alert: Multistate Registration on GST Portal

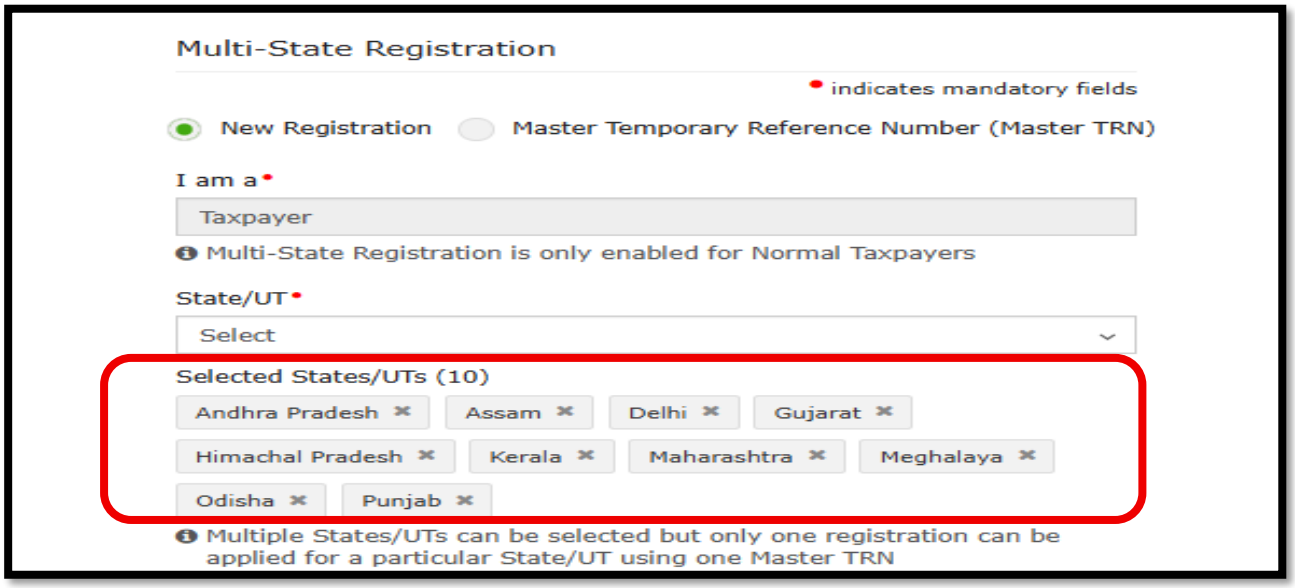
The GSTN has recently rolled out a significant enhancement to simplify compliance for businesses operating across multiple States/UTs — the "Multistate Registration" facility. This functionality allows taxpayers to apply for GST registration in several States/UTs simultaneously under the same PAN, eliminating the need to repeat common details for each application.

→ How It works?

- A new "Multistate Registration" tab is now available on the GST Portal homepage as under:



- Taxpayers can select multiple States/ UTs in one go, after which a Master TRN (Temporary Reference Number) is generated as under:



- Using this Master TRN, applicants submit Common Registration Information (CRI) — including business details, promoters/partners, authorized signatories, representatives, and goods/services.
- Once CRI is submitted (within 15 days), individual TRNs are generated for each selected State/ UT. These auto-populate the common details, while taxpayers only need to provide State-specific information such as Principal Place of Business, Additional Place of Business, and Aadhaar authentication.
- This facility is currently available for Normal Taxpayers only.

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C. RECENT DECISION (JUDICIARY & ADVANCE RULINGS)

The judicial jurisprudence of September 2026 reflects a decisive effort by the Higher Judiciary and the GST Appellate Tribunal (GSTAT) to enforce procedural discipline, preserve taxpayer civil liberties, and eliminate arbitrary tax administration.

A landmark ruling this month comes from the High Court of Punjab & Haryana which held that while Section 16(2)(c) of the CGST Act is constitutionally valid, tax authorities cannot mechanically invoke it as a standalone provision to reverse ITC or retrospectively cancel a purchasing dealer's registration merely due to supplier defaults or registration cancellations. Complimenting this, another major highlight this month is the Apex Court's zero-tolerance stance against adjudicatory orders relying on AI-hallucinated and fake citations, ruling that such practice invalidates the decision-making process. Furthermore, the Supreme Court upheld the constitutional validity of summons and arrest provisions under Sections 69 and 70, while granting interim relief against retroactive pre-deposit demands.

High Courts across jurisdictions continued to strictly enforce procedural safeguards, holding that show cause notices issued without factual foundations, unauthenticated portal orders lacking signatures, and coercive search-time collections violate fundamental principles of natural justice. On substantive tax issues, courts clarified that the unconditional omission of Rule 96(10) applies retrospectively to all pending proceedings, and that purchasing dealers cannot be coerced for supplier defaults where genuine business transactions exist.

I. Classification and Taxability under GST

- **Cent Bank Home Finance Ltd Vs Commissioner, State Tax, Chhattisgarh (2026-VIL-116-GSTAT-RPR)**

  Can question of Law be raised for the 1st time before the Tribunal? : The Tribunal clarified that a notification issued under statutory powers has legislative force, and a pure question of law regarding statutory exemption can be raised for the first time before the Appellate Tribunal. The GSTAT held that the recovery of written-off housing loan accounts is exempt from GST under Entry 27 of Notification No. 12/2017-Central Tax (Rate), as the underlying consideration is represented by way of interest on loans and advances.

- **In Re: MUTHUR TOWN PANCHAYAT (2026-VIL-155-AAR)**

  Statutory Municipal Functions: The Tamil Nadu AAR ruled that the leasing of weekly markets by a Town Panchayat to tender contractors for fee collection constitutes a statutory municipal function entrusted under Article 243G (Eleventh Schedule) of the Constitution. The Authority held that under Section 7(2)(b) of the CGST Act, 2017 read with Notification 14/2017-Central Tax (Rate), such public functions fall completely outside the scope of supply, being neither a supply of goods nor a supply of services, and are exempt from GST.

II. Valuation, Place of Supply and Time of Supply under GST

- **M/S METALLOIDS INDIA, PATHANAMTHITTA VS THE COMMISSIONER OF STATE TAX, KERALAM STATE, THIRUVANANTHAPURAM (2026-VIL-96-GSTAT-TVP)**

  E-way Bill when goods are returned by a job worker: The GSTAT held that when goods are returned by a job worker to the principal after completion of job work, the consignment value for e-way bill generation under Rule 138 captures only the job work service charges and not the intrinsic value of the principal's raw materials. Consequently, where job work charges remain below the statutory threshold, e-way bill generation is not mandatory, rendering detention proceedings void ab initio.

- **DGAP, DIRECTOR GENERAL OF ANTI-PROFITEERING VS BENGAL EMAMI HOUSING LTD (2026-VIL-82-GSTAT-DEL-NAPA)**

  Valuation: Scope of Anti-profiteering: The GSTAT held that anti-profiteering provisions under Section 171 do not apply to Lower Income Group (LIG) and Middle Income Group (MIG) residential units where sale prices were statutorily capped by State Government notifications limiting recovery strictly to direct costs. Unlike Higher Income Group (HIG) units, builders possess no commercial discretion to load indirect taxes or overheads into LIG/ MIG prices, excluding such categories from anti-profiteering computations

- **DGAP, DIRECTOR GENERAL OF ANTI-PROFITEERING VS VERTEX HOMES PVT LTD (2026-VIL-75-GSTAT-DEL-NAPA)**

  Valuation: Commercial cost escalation vs unpassed ITC benefits**:** The GSTAT held that genuine commercial cost escalation in construction materials incurred during project execution can offset the additional ITC benefits accrued post-GST. The Tribunal ruled that where budgeted construction costs exceed initial estimates due to market price increases, the absorption of additional ITC against proven cost escalation negates allegations of unpassed benefits and profiteering under Section 171 of the CGST Act.

III. Classification, Tax Rate and Exemptions (under GST)

- **DHARMA PRODUCTIONS PVT LTD VS THE STATE OF MAHARASHTRA (2026-VIL-1074-BOM)**

  Classification of temporary licensing of copyright in cinematographic films: The Bombay High Court held that the temporary licensing of copyright in cinematographic films by a film producer to distributors is classifiable as licensing services for the right to broadcast original films under SAC 997332 attracting 12% GST. The Court set aside tax demands seeking reclassification under IT Software services (SAC 998340) at 18% GST, ruling that passive audio-visual films lack the interactive executable program attributes of software, and mode of delivery (physical or digital) cannot alter the essential character of supply.

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- **INZI CONTROLS INDIA LIMITED VS THE JOINT COMMISSIONER (ST) APPEALS, CHENNAI (2026-VIL-1072-MAD)**

  Classification of automotive air and oil filters: The Madras High Court held that the tariff classification of automotive air and oil filters under Chapter 84 (Heading 8421) versus Chapter 87 (Heading 8708) cannot be decided by exclusively applying the sole/ principal use test from *Westinghouse Saxby*. Appellate authorities must evaluate cumulative conditions in HSN Explanatory Notes and CBIC Instruction No. 1/2022; the matter was accordingly remanded for fresh adjudication.

- **In Re: M/S BAS-J INDUSTRIES (2026-VIL-154-AAR)**

  Classification of aerator gear boxes and spare parts: The Tamil Nadu AAR ruled that aerator gear boxes and spare parts used in aquaculture for prawn rearing do not qualify for the concessional 5% GST rate as agricultural machinery under HSN 8436. Since gear boxes are explicitly described under HSN 84834000 and 84839000 as speed changers and transmission elements, they attract the standard 18% GST rate.

- **In Re: MAGNUS INNOVATIVE TECHNICAL SERVICES PRIVATE LIMITED (2026-VIL-159-AAR)**

  Exemption for structured vocational training services: The Kerala AAR ruled that structured vocational training services provided by accredited training partners of NCVET-recognized awarding bodies for NSQF-aligned qualifications are exempt from GST under Entry 69 of Notification No. 12/2017-Central Tax (Rate) with effect from October 10, 2024. The approved skill development training falls under SAC 999294 as exempt educational services.

IV. Input Tax Credit (ITC)

- **SHAURYA ALLOYS PVT LTD VS STATE OF PUNJAB AND ANOTHER (2026-VIL-1131-P&H)**

  Validity and non-mechanical application of Section 16(2)(c) regarding ITC reversal: The High Court of Punjab & Haryana upheld the constitutional validity of Section 16(2)(c) read with Section 155 of the CGST Act, holding that requiring actual tax payment by the supplier is a valid condition for availing Input Tax Credit.

  However, the Court held that Section 16(2)(c) cannot be applied mechanically as a standalone provision to reverse credit or retrospectively cancel a purchasing dealer's registration merely due to supplier default or retrospective cancellation. The High Court has observed that before issuing a SCN, officers must record satisfaction regarding the specific default, examine statutory recovery actions against the defaulting supplier under Section 76 to avoid double taxation, and disclose foundational facts connecting the buyer to any alleged fraud. Further, when the recipient provides documents such as tax invoices, e-way bills, weighbridge slips, and stock records, the Officers must evaluate these documents under the statutory framework applicable to that specific tax period.

- **R R INFRASTRUCTURE PROJECTS VS SHASHI BHUSHAN SINGH, ADDITIONAL COMMISSIONER (2026-VIL-102-GSTAT-LCK)**

  GSTR-2A/3B mismatch: The GSTAT held that demanding Input Tax Credit reversal based on a mechanical comparison between GSTR-3B and GSTR-2A is legally unsustainable. While Section 155 places the burden of proof on the taxpayer, the adjudicating authority must conduct a category-wise and invoice-wise verification of submitted reconciliations, supporting certificates, and RCM transactions, while ensuring a fair hearing opportunity before disallowing credit.

- **SPHERION SOLUTIONS PRIVATE LIMITED VS ADDITIONAL COMMISSIONER ADJUDICATION CGST DELHI NORTH (2026-VIL-1002-DEL)**

  Can ITC blocked under Rule 86A be used for pre-deposit: The Delhi High Court held that Input Tax Credit (ITC) blocked under Rule 86A of the CGST Rules cannot be utilized or appropriated towards the mandatory pre-deposit requirement for filing an appeal under Section 107(6). Blocking under Rule 86A merely restricts debit from the Electronic Credit Ledger and does not satisfy the statutory requirement of pre-deposit unless the credit is unblocked and explicitly debited.

- **In Re: OOTACAMUND GYMKHANA CLUB (2026-VIL-153-AAR)**

  ITC for Land related cost: The Tamil Nadu AAR held that ITC is not admissible on GST paid for land survey charges incurred to identify alternate land surrendered to the Forest Department for afforestation obligations. Since land is excluded from plant and machinery, construction-related survey services on land are blocked under Section 17(5)(d) and (h) of the CGST Act.

- **ATANU MONDAL, CGST KOLKATA VS PARTNER JAY TECHNICAL SERVICES (2026-VIL-72-GSTAT-KOL)**

  ITC – Burden of Proof & invocation of Section 74: The GSTAT held that under Section 155 of the CGST Act, the burden of proving a valid ITC claim through actual physical movement of goods lies on the purchasing taxpayer. Production of invoices and bank statements is insufficient; failure to prove physical delivery from non-existent suppliers justifies invoking extended limitation under Section 74.

V. Reverse Charge Mechanism under GST

- **In Re: M/S GUJARAT STATE WAREHOUSING CORPORATION (2026-VIL-169-AAR)**

  Renting godowns from unregistered persons: The Gujarat AAR ruled that renting godowns from unregistered persons is a distinct commercial service (SAC 997212) attracting 18% GST. Following the insertion of Entry 5AB in Notification No. 13/2017-Central Tax (Rate) effective from 10.10.2024, the corporate entity is liable to discharge 18% GST under Reverse Charge Mechanism, even if the hired godowns are used exclusively for storing exempt agricultural produce.

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VI. Zero-rating and Refunds

- **THE COMMISSIONER OF CGST & CE, KOLKATA NORTH VS M/S HP COTTON CASUALS PRIVATE LIMITED (2026-VIL-90-GSTAT-KLK)**

  Refund under inverted duty structure - The GSTAT held that refund of accumulated unutilized ITC under inverted duty structure under Section 54(3)(ii) is admissible whenever input tax rates exceed output tax rates, irrespective of whether the taxpayer is classified as a manufacturer or trader, or whether inputs and outputs share overlapping HSN headings.

- **LEBEN LABORATORIES PVT LTD VS UNION OF INDIA (2026-VIL-999-BOM)**

  Omission of 96(10): The Bombay High Court held that since Rule 96(10) is deemed omitted from inception, interest collected by Customs Authorities on belated repayment of additional customs duties was levied without statutory authority. The Court directed the Revenue to refund the interest collected, as no statutory provision authorized interest levies on such repayments

- **M/S CHOICE CASHEW INDUSTRIES VS THE COMMISSIONER OF CGST THIRUVANANTHAPURAM (2026-VIL-97-GSTAT-TVP)**

  Clerical errors in GSTR 3B - The GSTAT held that refund of excess IGST paid on export of goods cannot be denied due to clerical reporting errors in GSTR-3B returns when exports were verified by Customs. Where tax was inadvertently paid twice due to return filing mistakes, retaining the double payment violates Article 265 of the Constitution, entitling the exporter to a full refund.

- **MCKINSEY GLOBAL SERVICES INDIA PVT LTD VS JOINT COMMISSIONER (APPEALS), CHENNAI (2026-VIL-1093-MAD)**

  Refund application by SEZ: The Madras High Court held that Rule 89 of the CGST Rules does not restrict the right to claim refund of unutilized ITC to suppliers alone. A Special Economic Zone (SEZ) unit receiving zero-rated supplies is fully entitled under Section 54 to file refund applications for unutilized credit, as no statutory language excludes SEZ units.

VII. Adjudication/ Principles of Natural Justice

- **VIKAS JINDAL VS UNION OF INDIA (2026-VIL-97-SC)**

  Constitutional validity of Sections 69 and 70: The Supreme Court dismissed a writ petition challenging the constitutional validity of Sections 69 and 70 of the CGST Act, 2017 relating to arrest and summons powers. Reaffirming its precedent in *Radhika Agarwal*, the Apex Court held that statutory provisions establishing penalty and prosecution mechanisms to check tax evasion constitute a valid exercise of legislative power. The Court affirmed that statutory safeguards built into the CGST Act adequately balance individual liberty with effective tax administration.

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- **M/s PVCON ENGINEERING CO. VS CGST AND CENTRAL EXCISE, BHOPAL (2026-VIL-100-SC)**

  Pre-deposit for Orders prior to 01.10.2025: The Supreme Court issued notice and granted interim relief permitting the taxpayer to file an appeal before the GSTAT without insisting on mandatory pre-deposit. The Court noted the key jurisdictional contention that the Show Cause Notice and Order-in-Original were passed prior to the statutory amendment enforcing revised pre-deposit conditions from October 1, 2025. This interim ruling reinforces that procedural appellate burdens introduced prospectively cannot retroactively impair appeal rights arising from prior adjudicatory proceedings.

- **MANORANJAN DASH VS. COMMISSIONERATE OF CT GST, (2026-VIL-128-GSTAT-CTT)**

  Pre-deposit requirement for Tribunal appeal: The GSTAT held that where a taxpayer has made a pre-deposit under Section 107(6) based on the original demand, and the first Appellate Authority subsequently reduces the tax liability, no additional pre-deposit under Section 112(8)(b) is required if the amount already deposited equals or exceeds the prescribed percentage of the reduced tax remaining in dispute

- **TIMMASARTI VENKATESWARA RAO VS. WILDCURSE SOURCING LLP & ORS. (2026-VIL-106-GSTAT-HYD)**

  Delay condonation limit: The GSTAT held that the First Appellate Authority lacks jurisdiction under Section 107(4) to condone appeal delays beyond the mandatory four-month outer limit. Furthermore, Departmental appeals challenging appellate orders become infructuous and unmaintainable if the Revenue has already implemented those orders by restoring the taxpayers' GST registrations without reversing or challenging the restoration consequences.

- **M/s BHAGYA KALITA VS UNION OF INDIA (2026-VIL-1073-GAU)**

  Extended period of limitation in GST: The Gauhati High Court quashed a Show Cause Notice issued under Section 74(1) where price adjustment receipts were fully disclosed in audited balance sheets, ITRs, and GST returns. Non-payment of tax under a bona fide belief that receipts were exempt does not constitute willful suppression, and Section 74 cannot be invoked merely to overcome limitation periods.

- **M/S TATA STEEL LIMITED VS UNION OF INDIA THROUGH THE SECRETARY MINISTRY OF FINANCE (2026-VIL-87-SC)**

  Invoking Section 74 under GST: The Supreme Court quashed a show cause notice under Section 74 of the CGST Act. The Court ruled that the Assessing Officer must establish distinct jurisdictional facts demonstrating active fraud or willful misrepresentation rather than a simple mismatch of input tax credit. Since the notice was issued past the normal limitation period of Section 73, and the Revenue failed to prove any deliberate concealment, the extended period was held inapplicable.

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- **M/s SHRI RADHEY TRADERS VS SUPERINTENDENT CGST (2026-VIL-1000-UTR)**

  Validity of cancellation of GSTIN: The Uttarakhand High Court quashed an order cancelling GST registration under Section 29(2)(e), ruling that allegations of fraud or suppression require clear, specific factual details in the Show Cause Notice; bald assertions without factual foundations violate principles of natural justice.

- **STAR RAISON LANDMARKS VS CHIEF COMMISSIONER STATE TAX, JAIPUR (2026-VIL-1060-RAJ)**

  Authentication of Orders: The Rajasthan High Court held that SCNs and adjudication orders lacking digital or physical signatures are *non-est* in law under mandatory Rule 26(3) of CGST Rules. An officer's portal login does not substitute for document authentication, rendering unauthenticated orders void ab initio.

- **M/s HUKKERI TALUKA SAMAGRA VS THE STATE OF KARNATAKA (2026-VIL-1017-KAR)**

  Payments made during Search operation: The Karnataka High Court held that payments collected during search or inspection proceedings without pre-existing tax demand notices or Form DRC-04 acknowledgments are coercive and involuntary, ordering a full refund with 6% interest.

- **M/S NEELKANTH ENTREPRENEURS PRIVATE LIMITED VS STATE OF U.P (2026-VIL-1036-ALH)**

  Is ASMT-10 mandatory pre-requisite in all cases? : The Allahabad High Court held that return scrutiny under Section 61 is not an invariable jurisdictional prerequisite for issuing a SCN under Section 74A where the proper officer possesses independent intelligence or material showing that sub-contractors and tax invoices were fictitious or engineered to claim fraudulent ITC.

- **MMTC-PAMP INDIA PRIVATE LIMITED VS COMMISSIONER OF TAXES (2026-VIL-1004-GAU)**

  Coercive measures with recipient when supplier's registration is cancelled: The Gauhati High Court restrained tax authorities from taking coercive recovery measures or exerting pressure on a purchasing dealer to discharge ITC liabilities wrongfully claimed by a supplier whose GST registration was retrospectively cancelled, directing that normal business operations must be permitted pending final adjudication

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VIII. Pre-GST regime

- **VIJAY GHANSHYAM GADIYA VS UNION OF INDIA (2026-VIL-96-SC-CU)**

  Reliance on AI tools: The Supreme Court set aside customs penalty orders where the adjudicating authority relied upon non-existent, fake, and AI-hallucinated case citations. Adopting a strict zero-tolerance doctrine, the Apex Court declared that the inclusion of hallucinated precedents vitiates adjudicatory orders in their entirety, irrespective of whether the fake material had a direct or indirect bearing on the ultimate decision. The Court emphasized that while AI tools may serve as administrative aids, delegating adjudicatory reasoning to unverified generative AI violates procedural due process, requiring fresh proceedings by a different officer and administrative inquiry against the original adjudicator.

- **M/s PRAVIN CORPORATION VS COMMISSIONER OF CGST & CENTRAL EXCISE, MUMBAI EAST (2026-VIL-1562-CESTAT-MUM-CE)**

  Distributor's responsibility: The CESTAT held that a distributor purchasing goods from a manufacturer is under no legal obligation to verify duty payment at the factory gate. A distributor cannot be penalized under Rule 26 of Central Excise Rules, 2002 for abetment unless the Revenue proves active knowledge or deliberate participation in non-payment.

- **M/s KAPS ADVERTISING VS JOINT COMMISSIONER, CENTRAL TAX, DELHI EAST (2026-VIL-1561-CESTAT-DEL-ST)**

  26AS vs Balance Sheet comparison: The CESTAT held that service tax demands under RCM cannot be sustained merely by comparing balance sheet expenses with Form 26AS without establishing specific taxable service categories. Where the assessee was entitled to CENVAT credit, the revenue-neutral situation negates any intent to evade tax.

- **THE ADDITIONAL CHIEF SECRETARY/COMMISSIONER OF COMMERCIAL TAXES VS SOUTHERN AGRIFURANE INDUSTRIES (P) LTD (2026-VIL-101-SC)**

  C-Form under CST Act: The Supreme Court dismissed the Revenue's Special Leave Petition against the Madras High Court judgment regarding the issuance of C-Forms under the CST Act for purchasing Extra Neutral Alcohol (ENA). The Court affirmed that administrative indecision within the GST Council cannot create impediments to an assessee's constitutional right to carry on trade. Consequently, assessees remain entitled to obtain statutory C-Forms for inter-state purchases of ENA for the period prior to statutory amendments excluding ENA from the scope of GST.

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D. GST COMPLIANCE CHART FOR OCTOBER 2026

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.10.2026	GSTR – 7	Sept 2025	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.10.2026	GSTR – 8	Sept 2025	Monthly	To be filed by those who are required to collect TCS under GST
3.	11.10.2026	GSTR – 1	Sept 2025	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.10.2026	GSTR – 5	Sept 2025	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
5.	13.10.2026	GSTR – 6	Sept 2025	Monthly	To be filed by an ISD
6.	13.10.2026	GSTR – 1	July 2025 to Sept 2025	Quarterly	To be filed by those under QRMP Scheme
7.	18.10.2026	CMP - 08	July 2025 to Sept 2025	Quarterly	To be filed by Composition Dealer (Payment of Self-assessed tax)
8.	20.10.2026	GSTR – 3B	Sept 2025	Monthly	To be filed by Taxpayer filing monthly GSTR 3B
9.	20.10.2026	GSTR – 5A	Sept 2025	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
10.	22.10.2026	GSTR – 3B	July 2025 to Sept 2025	Quarterly	To be filed by those under QRMP Scheme (#)
11.	24.10.2026	GSTR – 3B	July 2025 to Sept 2025	Quarterly	To be filed by those under QRMP Scheme ($)

(#) Last date for filing return without late fees and interest for 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, and Lakshadweep.

($) Last date for filing return without late fees and interest for the states of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.