



2026

GCo Connect - January 2026

Gabhawalla & Co | Chartered Accountants

Greetings to all our readers and a very Happy New Year - 2026!

As the new year begins, GST activities continue to transition from compliance to resolution. The emphasis for the next 3 months shifts to orders issued for FY 2021-22 under Section 73 of the CGST Act and adjudication process for SCN issued under Section 74 for FY 2019-20. Taxpayers who have received orders for FY 2021-22 are advised to review them promptly and, in case of an unfavourable outcome, either make payment or file an appeal within three months from the date of receipt of the order online. Regular monitoring of the GST portal remains essential to stay updated on any fresh communications from the department.

LUT Update: Taxpayers making export supplies (goods and/ or services) without payment of IGST can now file their LUT applications for FY 2026-27, as the option is live on the portal.

Goods Transport Agencies (GTAs) can now file their declarations for FY 2026-27. Those who want to shift from Forward charge to operating under the RCM should file Annexure VI. Likewise, those GTAs who are currently operating under RCM but want to shift to levying tax under the Forward Charge should file Annexure V. GTAs maintaining the same tax position as the current year are not required to file any new declaration for FY 2026-27.

Taxpayers providing hotel accommodation services can now file online declarations on the GST portal to treat their hotels as “specified premises” using Annexure VII (for existing registrations) or Annexure VIII (for new registrations). Existing registered taxpayers must file Annexure VII for FY 2026-27 between 1 January 2026 and 31 March 2026, while new applicants can file Annexure VIII within 15 days of ARN generation, subject to non-rejection of the application

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

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GST Sector Spotlight | Insight Series

We've hosted seven 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 |
|---|--------------|----------------------------|
| 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. PORTAL UPDATES

- **GSTN advisory regarding “Electronic Credit Reversal and Re-claimed Statement” and “RCM Liability/ ITC Statement”**

- (A) [The Electronic Credit Reversal and Re-claimed Statement](#)
 - The Electronic Credit Reversal and Re-claimed Statement, introduced from August 2023 on the GST common portal, keep a track of ITC that has been temporarily reversed in Table 4(B)(2) and subsequently reclaimed in Table 4(A)(5) and Table 4(D)(1) of Form GSTR 3B.
 - The GSTN portal has informed that going forward, taxpayers will NOT be able to file Form GSTR 3B if the ITC reclaim in Table 4(D)(1) exceeds the closing balance of the such reclaim ledger together with the ITC reversed in Table 4(B)(2) of the current period.
 - If such ledger shows a negative closing balance (cumulatively, till date), taxpayers will be required to take corrective action before filing Form GSTR 3B viz., the excess ITC must be reversed in Table 4(B)(2) but if no ITC is available, the reversal will be added to the taxpayer’s liability.

- (B) [The RCM Liability/ITC Statement](#)

- The RCM Liability/ITC Statement, introduced from August 2024 on the GST common portal, tracks the RCM liability reported in Table 3.1(d) of Form GSTR 3B and the corresponding ITC claimed in Table 4A(2) and Table 4A(3) of Form GSTR 3B.
- Similar to above, the GSTN portal has informed that the RCM ITC claimed in Table 4A(2) and Table 4A(3) must not exceed the RCM liability reported in Table 3.1(d) plus the closing balance of the RCM Ledger.
- If such ledger shows a negative closing balance (cumulatively, till date), taxpayers must either pay the additional RCM liability in Table 3.1(d) or reduce the ITC claimed in Table 4A(2) or Table 4A(3) to the extent of the negative balance.

GST Portal advisory dated 29.12.2025

- **GSTN advisory regarding for “specified premises” for taxpayers supplying hotel accommodation services**
- The GST portal has now enabled online filing of opt-in declarations for “specified premises” for taxpayers supplying hotel accommodation services, as per Notification No. 05/2025 – CT (R) dated 16.01.2025. Earlier, such declarations for FY 2025-26 were filed manually; going forward, the process is fully electronic on the common portal.

- (A) [Who can opt?](#)

- Regular taxpayers (active or suspended) supplying hotel accommodation services who wish to declare one or more premises as “specified premises”.

- Applicants for new GST registration who want to treat their hotel premises as "specified premises" from the date of registration

(B) Types of declarations:

- Annexure VII - For existing registered taxpayers who wish to declare premises as specified premises for a succeeding financial year
- Annexure VIII - For persons applying for new registration who want to treat their premises as specified premises from the effective date of registration.
- An opt-out declaration (Annexure IX) will be provided separately in due course

(C) Timelines to follow:

- For FY 2026-27, Annexure VII can be filed between 01.01.2026 and 31.03.2026
- For Annexure VIII - within 15 days from the date of generation of ARN for the registration application.
- The above declarations are available on the GST portal on the following path:
Login → Services → Registration → Declaration for Specified Premises
- You can select up to 10 premises in one declaration; if you have more, you may file additional declarations. If any premises are missed, Annexure VII can be filed again for those premises within the same window for that financial year.
- Once opted, the specified premises status continues automatically for future financial years unless an opt-out (Annexure IX) declaration is filed within the prescribed time.

GST Portal advisory dated 04.01.2026

B. NOTIFICATIONS/ CIRCULARS ISSUED

• Changes related to Biris, Pan Masala, Cigars, Tobacco and the like

- New entries added at higher GST slabs:
 - (a) Biris - 18% (Schedule II)
 - (b) Pan masala, unmanufactured tobacco, cigarettes, cigars, other manufactured tobacco, and new-age tobacco/nicotine products - 40% (Schedule III)
- These products were earlier part of GST slab rate of 28%, which is now omitted moving forward.

Notification No. 19/2025 - Central Tax (Rate) dated 31.12.2025, w.e.f.01.02.2026

- New category under valuation provisions (Section 15(5) of the CGST Act) notified for Biris, Pan masala, unmanufactured tobacco, cigarettes, cigars, other manufactured tobacco, and new-age tobacco/nicotine products

Notification No. 19/2025 - Central Tax dated 31.12.2025, w.e.f.01.02.2026

New Rule 31D introduced:

- For the above notified specified goods (viz., pan masala, tobacco, cigarettes, etc.), value of supply will be based on Retail Sale Price (RSP), net of applicable GST.
- Tax amount payable for the said category of notified goods shall be determined as under:
(RSP X tax rate in % of applicable taxes) / (100+ sum of applicable tax rate)
- “Retail Sale Price” is defined in elaborate fashion in the said notification to include Highest declared RSP/ area-specific RSP for valuation.

Notification No. 20/2025 - Central Tax dated 31.12.2025, w.e.f.01.02.2026

C. RECENT DECISION (JUDICIARY & ADVANCE RULINGS)

I. Classification and Taxability under GST

- In the case of **M/s KARNATAKA ELECTRICITY REGULATORY COMMISSION Vs JOINT COMMISSIONER CENTRAL TAX, BENGALURU - NORTH (2025-VIL-1264-KAR)**, the High Court decisively ruled that regulatory and adjudicatory functions performed by a quasi-judicial body, such as an Electricity Regulatory Commission, do not constitute a "supply of goods or services" under the CGST Act. The court noted that such functions are in the nature of a tribunal, which is expressly excluded from the definition of supply under Schedule III of the Act. Therefore, fees collected by the commission for these functions are not 'consideration' for a supply and are not liable to GST
- The Authority for Advance Rulings (AAR), in the case of **In Re: TATA COFFEE LTD (2025-VIL-201-AAR)** clarified the tax treatment of food supplied to contractual workers. The applicant supplied food to its contract workers and recovered the cost from the contractor. The AAR ruled that this constitutes a taxable outward supply. Since the supply is made by the applicant in the course of its business for a consideration, it is subject to GST on the amount recovered.
- The AAR, in the case of **In Re: B2B TRUCKS PRIVATE LIMITED (2025-VIL-196-AAR)**, ruled that services provided by an online portal connecting shippers and carriers are classifiable as 'Cargo handling services incidental to land transport' and 'Other supporting services for transport.' Since these services are not specifically exempted, they are subject to GST at 18%.
- **In Re: SHUBHABRATA CHOWDHURY (2025-VIL-214-AAR)**, the WBAAR clarified the GST exemption for services to municipalities. It held that pure services, such as the supply of unskilled labour for cleaning, are fully exempt. For composite supplies, the exemption applies if the value of goods does not exceed 25% of the total value.

II. Input Tax Credit (ITC)

(a) Recipient's ITC related rights

- The Punjab and Haryana High Court in **M/s. NB INTERNATIONAL Vs COMMISSIONER, CGST (2025-VIL-1244-P&H)** ruled that re-blocking ITC after the one-year period prescribed in Rule 86A(3) of the CGST Rules is unsustainable in law. Once the one-year restriction on the use of ITC ceases to have effect, it cannot be re-blocked without fresh grounds or the initiation of further proceedings. The re-blocking order was set aside.
- In **AIR INDIA LTD Vs UNION OF INDIA (2025-VIL-1267-DEL)**, The Delhi High Court addressed transitional ITC for an ISD unable to file Form TRAN-1 due to technical glitches. The court held that the petitioner could not be deprived of legitimate ITC due

to such glitches and directed the department to reflect the credit amount in the petitioner's Electronic Credit Ledger for subsequent distribution.

- In **STANLEE (INDIA) ENTERPRISES PVT LTD Vs THE COMMISSIONER OF CGST, DELHI NORTH (2025-VIL-1268-DEL)**, the Delhi High Court ruled that the department cannot withhold an IGST refund for one financial year on the grounds of alleged excess ITC availed in a previous year without issuing a show-cause notice under Section 73 or 74 of the CGST Act. The issuance of a show-cause notice is a mandatory pre-condition for raising any demand or initiating recovery.

(b) Retrospective cancellation:

- The Calcutta High Court in the cases of in **SHYAMALMAY PAUL Vs ASSISTANT COMMISSIONER SGST, SILIGURI CHARGE, SILIGURI (2025-VIL-1315-CAL)** held that the retrospective cancellation of a supplier's GST registration cannot be the sole ground for denying ITC to a bona fide purchaser. The appellate authority must consider documents submitted by the purchaser to prove the genuineness of the transaction, especially when the supplier's registration was valid at the time of the transaction.

(c) Other procedural aspects

- The Delhi High Court in **INDER BAHADUR SINGH PROP. OF M/s YAMINI BEARING ENTERPRISES Vs ADDITIONAL COMMISSIONER WARD 24-ZONE 1 (2025-VIL-1247-DEL)** declined to exercise its writ jurisdiction in a case involving fraudulent availment of ITC. It held that such cases involve complex factual analysis and voluminous evidence, which are better suited for the statutory appeal process under Section 107 of the CGST Act. The court emphasized that allowing writ petitions in such matters would lead to a multiplicity of litigation.
- Similarly, in **SANTHOM METACAST PVT LTD Vs DEPUTY COMMISSIONER OF STATE TAX (INTELLIGENCE) SGST DEPARTMENT, PALAKKAD (2025-VIL-1320-KER)**, the Kerala High Court, while dismissing a writ appeal, directed the appellant to pursue the statutory appeal remedy against the denial of ITC. The court noted that contentions regarding the fulfilment of conditions under Section 16 of the CGST Act, even if the supplier had some bogus transactions, could be effectively considered in the statutory appeal.

III. Exports and Refund claims

(a) Eligibility of Refunds

- In **M/s INFODESK INDIA PVT LIMITED Vs THE UNION OF INDIA (2025-VIL-1242-GUJ)**, the Gujarat High Court ruled that software consultancy services provided by an Indian subsidiary to its foreign parent company qualify as 'export of services,' not 'intermediary services.' The court observed that the petitioner provided the services on its own account, earned a profit, and was a distinct legal entity. Since it was not merely facilitating a supply between two

other persons, the services constituted an export, making the petitioner eligible for an ITC refund.

- In **IDP EDUCATION INDIA PVT LTD Vs THE UNION OF INDIA (2025-VIL-1313-KAR)**, the Karnataka High Court ruled that services related to recruiting students for foreign universities do not qualify as 'intermediary services.' Relying on several precedents in the petitioner's own case, the court noted that the petitioner was a sub-contractor to its Australian parent and did not have a direct contract with the universities. The services were therefore an export, entitling the petitioner to an IGST refund.
- In **M/s MK TRAVELS Vs THE DEPUTY COMMISSIONER OF COMMERCIAL TAXES (AUDIT), DGSTO-5, BANGALORE (2025-VIL-1259-KAR)**, the High Court quashed an order that applied a procedural requirement retrospectively. The rule mandating endorsement of supply documents by an SEZ officer was introduced on September 21, 2018. The court ruled that this requirement was prospective and could not be applied to the tax period from July 2017 to March 2018, thereby allowing the petitioner's claim.
- The CESTAT, in **M/s SAPIENT CONSULTING PVT LTD Vs COMMISSIONER OF SERVICE TAX, DELHI-IV (2025-VIL-2041-CESTAT-CHD-ST)**, allowed a refund of CENVAT credit on 'rent-a-cab services' provided to a Special Economic Zone (SEZ) unit. It held that the SEZ Act has an overriding effect, and conditions in service tax notifications cannot restrict the refund benefit for services provided to an SEZ unit. It also noted that a clarificatory instruction from the ministry had retrospective effect, supporting the claim.
- In **EMPIRE MACHINE TOOLS Vs COMMISSIONER OF SERVICE TAX-III, MUMBAI (2025-VIL-2094-CESTAT-MUM-ST)**, the Tribunal held that consultancy and support services provided to foreign suppliers who sell products directly to Indian customers constituted an 'export of services.' The appellant's role was limited to providing information and advisory services to foreign clients, with no authority to conclude contracts. As the benefits of the service accrued to the foreign clients, the appellant was eligible for a service tax refund.

(b) Input-Output Correlation & FIRC Receipt

- The Tribunal in **M/s GENPACT INDIA PVT LTD Vs COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX-GURGAON-I (2025-VIL-2081-CESTAT-CHD-ST)**, addressed multiple refund issues. The tribunal held that:
 - (1) the nexus of input services to output services cannot be decided while processing a refund claim under Rule 5;

(2) refund of Swachh Bharat Cess is admissible even if invoices were issued before a specific date; and

(3) export is complete upon receipt of foreign exchange, regardless of the time taken, making the service eligible for refund.

IV. SCNs and Adjudications

(a) Validity of SCNs and OIOs

- In **M/s UKAS GOODS CARRIER Vs UNION TERRITORY OF JK (2025-VIL-1256-J&K)**, the High Court set aside a demand order that exceeded the amount specified in the show-cause notice (SCN). It held this to be a clear violation of Section 75(7) of the CGST Act. An assessee must have an adequate opportunity to respond to the specific amount proposed; if the authority intends to demand a higher amount, a fresh notice must be issued.

(b) Limitation period

- The Chennai Tribunal in **SREE NANDHEES TECHNOLOGIES PVT LTD Vs COMMISSIONER OF GST & CENTRAL EXCISE, CHENNAI (2025-VIL-2058-CESTAT-CHE-ST)**, set aside a demand for service tax as barred by limitation. It held that the mere non-indication of income in ST-3 returns, resulting from a prevailing practice and the appellant's understanding of the law, does not in itself demonstrate an intent to evade duty. As there was no evidence of fraudulent intent, invoking the extended period of limitation was not justified.
- In **M/s CIVIL ASSOCIATES Vs COMMISSIONER OF CENTRAL EXCISE, ALLAHABAD (2025-VIL-2070-CESTAT-ALH-ST)**, the tribunal ruled that a service tax demand was barred by limitation because the issue was interpretational. The appellant had claimed an exemption based on its bona fide interpretation of a notification. The tribunal held that where a dispute arises from a bona fide interpretation of law, the extended period of limitation cannot be invoked.
- The Tribunal, in **M/s TERRACIS TECHNOLOGIES LIMITED Vs COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX, GURGAON-I (2025-VIL-2137-CESTAT-CHD-ST)** set aside the demand on limitation. The tribunal found the show-cause notice was issued based on an audit conducted years after the relevant period, and the facts were already known to the department. As there was no evidence of suppression with an intent to evade tax, invoking the extended period was invalid.

(c) Penalties

- The Karnataka High Court, in **M/s HYSUM STEEL Vs THE JOINT COMMISSIONER OF COMMERCIAL TAXES (APPEALS)-MANGALURU (2025-VIL-1234-KAR)**, ruled that a mere change of route by a vehicle driver, without evidence of an intention to evade tax, is not sufficient to invoke the penalty provisions of Section 129 of the CGST Act.

The court held that for such a minor deviation with a reasonable explanation, a general penalty under Section 125 would be more appropriate.

V. Pre-GST regime cases

(a) Service Tax - Taxability:

- The CESTAT Bench of Mumbai addressed whether the permanent transfer of Intellectual Property Rights (IPRs) for manufacturing in India constitutes a taxable service or not, in the case of **SUZLON ENERGY LTD Vs COMMISSIONER OF CUSTOM, EXCISE AND SERVICE TAX, PUNE-III (2025-VIL-2098-CESTAT-MUM-ST)**. The Tribunal held that a one-time, permanent transfer of IPRs, including technical know-how, designs, and drawings, grants the recipient absolute ownership for the specified territory. Such a transaction is not a 'service' under the service tax law. Consequently, the activity did not fall under the taxable category of 'design services', and the demand for service tax was set aside.
- In **CHENNAI CITI CENTRE HOLDINGS PVT LTD Vs COMMISSIONER OF GST & CENTRAL EXCISE, CHENNAI (2025-VIL-2088-CESTAT-CHE-ST)**, the Tribunal examined the taxability of a revenue-sharing agreement for granting advertisement rights within a mall. It concluded that the arrangement was not a service provided by one party to another but rather a self-service arrangement where both parties worked together to maximize their individual share of revenue. Since an activity carried out by a person for their own benefit cannot be termed a 'service rendered' to another, the revenue share received by the appellant was held to be non-taxable.
- In **CENTRAL BOARD OF SECONDARY EDUCATION Vs ADDITIONAL DIRECTOR GENERAL (ADJUDICATION), NEW DELHI (2025-VIL-2069-CESTAT-DEL-ST)**, the tribunal determined that the affiliation fee collected by the Central Board of Secondary Education (CBSE) from schools is not consideration for a service. It held that the affiliation is a mechanism to identify educational institutions enrolled with the board and does not amount to a service being provided. In the absence of a service, the affiliation fee cannot be subjected to service tax.
- In **JAMALS ENTERPRISES PVT. LIMITED Vs COMMISSIONER OF GST AND CENTRAL EXCISE, CHENNAI (2025-VIL-2122-CESTAT-CHE-ST)**, the Tribunal reiterated a settled legal position that service tax was not applicable on the construction of a residential complex by a developer prior to July 1, 2010, as the activity was in the nature of a works contract, which was brought into the tax net for such services only from that date.

(b) Service Tax - Valuation

- In **ABC ENGINEERING WORKS Vs COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX, GUNTUR (2025-VIL-2042-CESTAT-HYD-ST)**, the Hyderabad Tribunal clarified two key valuation issues. First, the value of free materials (like diesel and explosives) provided by a service recipient cannot be included in the taxable value of the services rendered. Second, bonus payments that are not known at

the time of service provision and have no direct nexus to the service cannot be treated as additional consideration. Consequently, the demand to include these amounts in the taxable value was set aside.

- In **M/s SRI RAGHAVENDRA SHIPPING CO. PVT LTD Vs COMMISSIONER OF GST AND CENTRAL EXCISE, CHENNAI (2025-VIL-2087-CESTAT-CHE-ST)**, the tribunal reiterated the settled legal position regarding the valuation of Customs House Agent services. It held that expenses incurred by the CHA on behalf of clients and collected on an actual basis (reimbursable expenses) are not to be included in the gross value for the purpose of charging service tax. This affirms that tax is payable only on the agency commission or service fee.

(c) Service Tax - Exemptions and Classifications

- The Allahabad CESTAT, in **M/s VEERESH KUMAR Vs COMMISSIONER OF CENTRAL EXCISE & CGST, AGRA (2025-VIL-2057-CESTAT-ALH-ST)**, denied an exemption claim for works contract services provided to government authorities. It held that services provided to statutory bodies are not automatically exempt. The taxpayer must demonstrate that the services strictly fall within the purview of a specific exemption notification. As the appellant failed to do so, the demand for service tax was upheld.
- In **INDIAN TOBACCO TRADERS Vs COMMISSIONER OF CENTRAL TAX, GUNTUR - GST (2025-VIL-2039-CESTAT-HYD-ST)**, the tribunal ruled that goods transport services provided by truck owners who do not issue a consignment note do not fall under the category of Goods Transport Agency service. As a consignment note is a mandatory requirement for a service to be classified as GTA, its absence means the service falls under the negative list, making it exempt from service tax.

(d) Central Excise - Classification/ Exemption

- In **M/s THE RAMCO CEMENTS LTD Vs THE COMMISSIONER OF GST & CENTRAL EXCISE, TIRUCHIRAPPALLI (2025-VIL-2021-CESTAT-CHE-CE)**, the tribunal allowed a refund of excise duty paid on cement supplied for projects funded by World Bank loans. It held that the spirit of the exemption notification was to exempt goods for such projects, and procedural delays, such as late submission of certificates, should not defeat this substantive benefit, especially when unjust enrichment was not a factor.
- The decision in the case of **GE T&D INDIA LTD Vs COMMISSIONER OF GST AND CENTRAL EXCISE, CHENNAI (2025-VIL-2064-CESTAT-CHE-CE)** affirmed eligibility for captive consumption exemption under Notification No. 67/95-CE for relays used internally to manufacture control panels, even when the final panels were cleared under another exemption. The tribunal reasoned that the captive consumption exemption is a scheme to avoid cascading duties and should not be denied merely because the final product also avails an exemption.
- In **M/s POLYSPIN EXPORTS LTD Vs COMMISSIONER OF GST AND CENTRAL EXCISE, TIRUNELVELI (2025-VIL-2110-CESTAT-CHE-CE)**, the tribunal remanded

a case concerning a duty demand for consumption of raw materials exceeding Standard Input Output Norms (SION). It held that SION norms alone cannot create a presumption of excess material procurement or clandestine removal without specific corroborative evidence. The matter was sent back for fresh consideration.

(e) Customs - Classification/ Exemption:

- In **GODREJ CONSUMER PRODUCTS LTD Vs COMMISSIONER OF CUSTOMS (AIR), CHENNAI (2025-VIL-2077-CESTAT-CHE-CU)**, the tribunal ruled that sending imported raw materials to a job worker for manufacturing does not violate the 'actual user' condition of an exemption notification. It held that "own use" includes "use by utilizing the facilities of the job worker," and the notification did not prohibit such a practice.
- In the case of **Mr. R.K. DIGITAL SOLUTIONS Vs COMMISSIONER OF CENTRAL TAX, HYDERABAD - GST (2025-VIL-2052-CESTAT-HYD-CU)**, the tribunal held that imported gold pendants, oval in shape with a hook, are finished jewellery correctly classifiable under CTH 7113. The department's attempt to reclassify them under CTH 7108 (unwrought or semi-manufactured gold) was incorrect, as the goods were clearly finished articles. The reclassification and demand were set aside.

D. GST COMPLIANCE CHART FOR JANUARY 2026

| S N | Due Date | Form | Period | Periodicity | Special Remarks |
|-----|------------|-----------|----------------------|-------------|---|
| 1. | 10.01.2026 | GSTR - 7 | Dec 2025 | Monthly | To be filed by those who are required to deduct TDS under GST |
| 2. | 10.01.2026 | GSTR - 8 | Dec 2025 | Monthly | To be filed by those who are required to collect TCS under GST |
| 3. | 11.01.2026 | GSTR - 1 | Dec 2025 | Monthly | Taxpayers filing GSTR - 1 monthly |
| 4. | 13.01.2026 | GSTR - 5 | Dec 2025 | Monthly | To be filed by a non-resident foreign taxpayer registered in GST |
| 5. | 13.01.2026 | GSTR - 6 | Dec 2025 | Monthly | To be filed by an ISD |
| 6. | 13.01.2026 | GSTR - 1 | Oct 2025 to Dec 2025 | Quarterly | To be filed by those under QRMP Scheme |
| 7. | 18.01.2026 | CMP - 08 | Oct 2025 to Dec 2025 | Quarterly | To be filed by Composition Dealer (Payment of Self-assessed tax) |
| 8. | 20.01.2026 | GSTR - 3B | Dec 2025 | Monthly | To be filed by Taxpayer filing monthly GSTR 3B |
| 9. | 20.01.2026 | GSTR - 5A | Dec 2025 | Monthly | To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider |
| 10. | 22.01.2026 | GSTR - 3B | Oct 2025 to Dec 2025 | Quarterly | To be filed by those under QRMP Scheme (#) |
| 11. | 24.01.2026 | GSTR - 3B | Oct 2025 to Dec 2025 | Quarterly | To be filed by those under QRMP Scheme (\$) |