



सत्यमेव जयते



माल और सेवा कर परिषद
GOODS AND SERVICES
TAX COUNCIL



GST NEWSLETTER

GST COUNCIL SECRETARIAT

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MESSAGE




Important developments have been witnessed lately in the GST framework, both on the procedural and legislative fronts, aimed at enhancing ease of doing business and improving compliance for taxpayers.

The Finance Act, 2026 received the assent of the President of India on March 30, 2026 and with this, the omission of Section 13(8)(b) of the IGST Act, 2017, relating to the place of supply of intermediary services, comes into effect. Further, the amendment to Section 101A of the CGST Act enabling the Government to empower an existing authority or tribunal to hear appeals under Section 101B of the Act, until the National Appellate Authority is constituted, has come into effect from April 1, 2026. Other key amendments, including those relating to post-supply discounts and provisional refund of unutilized ITC in cases of inverted duty structure, will be made effective from dates to be notified.

On the procedural side, GSTN has issued an advisory to facilitate adjustment of voluntary payments made through Form GST DRC-03 by linking them with the relevant demand through filing Form GST DRC-03A, thereby streamlining the pre-deposit process in appeals.

On the revenue front, gross GST collections grew by 8.8 per cent to cross ₹2 lakh crore in March 2026 compared to the same period last year.


Pankaj Kumar Singh
Additional Secretary

• **Advisory regarding confirmation of “Tax Liability Breakup, As Applicable” in GSTR-3B**

In terms of Section 50 of the CGST Act, 2017, interest is payable where tax liability of a previous tax period is discharged in a subsequent period, and the tab “Tax Liability Breakup, As Applicable” in Form GSTR-3B captures such liability. From the February, 2026 tax period onwards, the GST Portal auto-populates this tab based on document dates of supplies reported in GSTR-1 / GSTR-1A / IFF pertaining to previous period but the corresponding tax liability is being discharged in the current period’s GSTR-3B.

Accordingly, from the February 2026 tax period, after offsetting liability in GSTR-3B, taxpayers are required to open the said tab on the payment page and confirm the breakup by clicking “SAVE” or edit the same, if required, to proceed with filing using EVC or DSC.

Feedback has been received that such confirmation only in cases where supplies pertaining to previous tax periods have been reported in the current tax period. However, the confirmation is presently being required in all cases, including where the liability relates only to the current tax period. The feedback is acknowledged by GSTN and the same is under resolution.

Meanwhile, GSTN has advised taxpayers to follow the interim procedure within the tab for filing during the current reform cycle to complete filing of Form GSTR-3B.

Portal update on 16.03.2026

• **Advisory on the Payment of pre-deposit while filing of appeal before First Appellate authority**

GSTN has issued an advisory on the

payment of pre-deposit while filing of appeal before the First Appellate Authority. Taxpayers sometimes voluntarily pay some amount during investigation using Form GST DRC-03. However, at the time of filing an appeal against the demand order, the GST portal may still require payment of pre-deposit, as such payments are not linked to the Demand ID.

On issuance of a demand order (e.g., Form GST DRC-07), a Demand ID is created in Part II of the Electronic Liability Register. Payments made using “Payment towards Demand” are adjusted against this Demand ID. Payments through Form GST DRC-03 are not linked and do not appear as adjusted.

While filing appeal, the system calculates the required amount (Admitted amount + Pre-deposit) and checks payments against the Demand ID:

- If such amount is equal to or greater than the required amount, appeal can be filed without further payment.
- If such amount is lesser than the required amount, then Portal mandates the taxpayer for the payment of Balance payable.

To ensure that the payment made through Form GST DRC-03 is counted against a particular demand order, the payment must be linked with the respective Demand ID by filing Form GST DRC-03A on the GST portal. Filing Form GST DRC-03A enables the payment made through DRC-03 to be mapped to the corresponding demand order, and the entry for the same becomes available in the Electronic Liability Register.

Accordingly, GSTN has advised taxpayers to file Form GST DRC-03A to link

payments made through Form GST DRC-03 with the relevant demand order before filing an appeal, wherever applicable

Portal update on 14.03.2026

- **Gross and Net GST revenue collections for the month of February, 2026**

Please click on the link below to view the

gross and net GST revenue collections for the month of Feb, 2026:

https://tutorial.gst.gov.in/downloads/news/final_approved_monthly_gst_data_for_website_feb_2026_01032026.pdf

Portal update on 01.03.2026

BEST PRACTICES/OUTREACH PROGRAMMES ACROSS INDIA

- **CGST Ludhiana conducted Interactive Industry Outreach**



Principal Commissioner Sh. Sugriva Meena chaired an interactive session with Chambers of Industrial and Commercial Undertakings (CICU) members at Ludhiana, where officers of CGST Commissionerate, Ludhiana discussed key GST issues, clarified procedural aspects, and engaged with industry stakeholders to address their concerns.

- **Various GSTAT Benches Commence Operations**

The GST Appellate Tribunal (GSTAT) benches at Chennai, Lucknow, Rajkot, Ernakulam, and Kolkata have commenced its operations, strengthening the GST appellate framework. Stakeholders may access the e-filing advisory, Procedure Rules, 2025, and Presidential Orders on the GSTAT portal under the 'Notice' section.

IN-HOUSE ACTIVITIES

- **Training Session for 77th Batch of IRS Officer Probationaries at GSTCS**



The 77th Batch of Indian Revenue Service (Customs & Indirect Taxes) Officer Trainees, currently undergoing training at NACIN, visited the GST Council Secretariat on March 20,

2026 as part of their induction programme. The visit, comprising 83 trainees, included a structured training session conducted at the Secretariat by Shri Pankaj Kumar Singh (Additional Secretary), Shri Devi Prasad Misra (Joint Secretary), Dr. Shaifali G. Singh (Director), along with other officers of the Secretariat.



The session was aimed at familiarising the trainees with the institutional framework and functioning of the GST Council, including its role in policy formulation, cooperative federalism, and decision-making processes within the GST regime.

- **Holi Celebrations at the GST Council Secretariat**



The festival of Holi was celebrated with great enthusiasm at the GST Council Secretariat, fostering a spirit of camaraderie and togetherness among officers and staff. The celebrations provided an opportunity for colleagues to come together beyond work, strengthening bonds and promoting a vibrant and inclusive workplace culture.

LEGAL CORNER

- **Amicus Curiae**

‘*Amicus curiae*’ (meaning “friend of the court”) refers to a legal expert, appointed by the court to provide independent and impartial assistance in the adjudication of a matter. The amicus does not represent any party to the dispute but assists the court by offering objective legal analysis, aiding in interpretation of statutory provisions, and helping the court arrive at a well-reasoned decision. Such assistance is especially valuable in cases involving complex or novel questions of law, issues of public importance, or where a party is unrepresented or inadequately represented. An amicus curiae offers an expert perspective to enable better decision-making, helping the court minimise errors and deliver sound judgments.

There is no specific statutory provision exclusively governing the appointment of an amicus curiae in India. Instead, the concept has evolved through judicial practice and conventions. The power to appoint an amicus flows primarily from the inherent and constitutional powers of courts. While the Constitution of India does not expressly refer to amicus curiae, provisions such as Article 142 empower the Supreme Court to pass orders necessary to do “complete justice,” and Articles 129 and 215, which declare the Supreme Court and High Courts as courts of record, respectively, enable them to regulate their own procedures. These powers, along with applicable procedural rules, form the basis for such appointments.

The appointment of an amicus curiae is made at the discretion of the court, usually through a formal order during the course of proceedings, particularly when expert legal assistance is required or when a party is not adequately represented. In certain cases, individuals or organisations may also volunteer to assist the court.

In *Union of India v. Brij Systems Ltd.*, which involves issues relating to rectification of bona fide errors in GST returns beyond prescribed timelines, the Hon’ble Supreme Court appointed Mr. Arvind P. Datar, Senior Advocate, as amicus curiae. The appointment underscores the court’s approach of seeking expert assistance in matters that have wider systemic implications within the GST framework.

Amicus curiae plays an important role in the Indian judicial system by assisting courts in complex matters and safeguarding the right to fair adjudication. At the same time, their use must remain balanced, with adequate safeguards to address concerns such as potential bias, delay, or over-reliance, so that the integrity of the adversarial process is maintained.