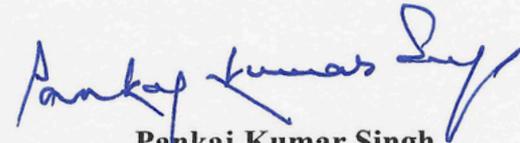


MESSAGE



The GST ecosystem continues to evolve with a focus on simplification, transparency and improved compliance. Reflecting this progress, gross GST revenues for February, 2026 stood at ₹1.83 lakh crore, marking an 8.1% increase over the same month last year. With Integrated tax collections exceeding ₹1 lakh crore, the figures indicate steady economic activity and continued strengthening of the indirect tax system.

On the technology front, GSTN has enabled an online facility through Form GST REG-32, allowing eligible taxpayers to apply for withdrawal from the Rule 14A framework directly on the GST Portal, subject to prescribed conditions and authentication requirements. Further, starting from the February 2026 tax period, taxpayers can utilize CGST or SGST ITC for the payment of IGST liability in any order, provided the IGST credit is completely exhausted. These updates underscore Government's mission to leverage technology for a more efficient, taxpayer-friendly and transparent regime.



Pankaj Kumar Singh
Additional Secretary

- **Facility for Withdrawal from Rule 14A**

GSTN has enabled a new online facility for eligible taxpayers to apply for withdrawal from the option availed under Rule 14A of the CGST Rules by filing Form GST REG-32 on the GST Portal. Active taxpayers who are registered under Rule 14A may apply for OPT OUT in accordance with the provisions of the law.

The application can be filed on the GST Portal by navigating to Services → Registration → Application for Withdrawal from Rule 14A. The link will be visible only if the taxpayer is registered under Rule 14A and is active. The field “Option for registration under Rule 14A” will be selected as “No” by default and the taxpayer is required to enter the “Reason for withdrawal from Rule 14A” and proceed to the Aadhaar Authentication tab for Aadhaar authentication of the Primary Authorised Signatory and one Promoter/Partner.

The registered person shall not be allowed to file Form GST REG-32 unless he has furnished:

- returns for a period of minimum three months, if the form is filed before 1st April 2026,
- returns for a period of minimum one tax period if filed on or after 1st April 2026,
- all the returns due from the effective date of registration till the date of filing of Form GST REG-32.

Based on data analysis, the taxpayer will be required to undergo either OTP based Aadhaar authentication or Biometric based Aadhaar Authentication, and ARN will be generated only after successful Aadhaar authentication.

Further, the draft application must be submitted within 15 days of creation and Aadhaar/Biometric authentication must be completed within 15 days from submission, failing which ARN will not be generated. While Form GST REG-32 is pending after submission, the taxpayer will not be allowed to file core amendment, non-core amendment or self-cancellation application. After sanction of the opt-out and issuance of order in Form GST REG-33, the taxpayer shall be able to furnish the details of output tax liability on supply of goods or services or both made to registered persons, exceeding the output tax liability of Rs. 2.5 lakhs, from the first day of the succeeding month in which the order has been issued.

Portal update on 21.02.2026

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

In continuation to the advisory posted on the GST Portal on 30th January, 2026 on the above subject, GSTN has further informed that the functionality to utilize CGST or SGST ITC for payment of IGST liability, in any order of payment after complete exhaustion of IGST Credit (ref. point no. 3 of the advisory), shall be available from February-2026 period.

For detailed advisory posted earlier, kindly refer the below link:

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

Portal update on 19.02.2026

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

Please click on the link below to view the gross and net GST revenue collections for the month of Jan, 2026

https://tutorial.gst.gov.in/downloads/news/final_approved_monthly_gst_data_for_publishing_jan_2026_01022026.pdf

Portal update on 01.02.2026

BEST PRACTICES/OUTREACH PROGRAMMES ACROSS INDIA

- **DGTS Chennai conducts Outreach on Union Budget 2026 and Taxpayer Interaction**



Shri Neerav Kumar Mallick, Pr. ADG, DGTS, CZU, was the Chief Guest at the Seminar on Budget 2026 organized at Anna University on 27.02.2026. In his keynote address, the Pr. ADG emphasized the importance of the Union Budget and highlighted how Budget 2026 has further simplified GST and Customs compliance, contributing to a more efficient and transparent tax administration.



Further, DGTS Chennai, in collaboration with Tamil Nadu Ispat Parishad Ltd., organized a Comprehensive Taxpayer Interaction Session on 27.01.2026 at Taj Coromandel, Chennai. The session, chaired by Pr. ADG DGTS and AD, NACIN Chennai, witnessed active participation from traders and industry representatives, facilitating constructive dialogue on tax policies and compliance-related issues.

- **Capacity Building Workshop for Students on GST Reforms with Gender Perspective organized at Miranda House, University of Delhi**

A Capacity Building Workshop on *“GST Reforms and its Impact on Consumption Pattern of the Middle and Neo-Middle Classes with a Gender Perspective”* was organized at Miranda House, University of Delhi on 26.02.2026, with participation from academia, industry experts, professionals and students, along with representation from the GST Council Secretariat.

The workshop witnessed **participation from officers of the GST Council Secretariat, including Mr. Pankaj Kumar Singh, Additional Secretary; Mr. D. P. Misra, Joint Secretary and Ms. Smita Roy, Deputy Secretary**, who shared insights on the evolution of GST reforms and its impact on economy, ongoing efforts towards simplification of compliance, and the role of the GST Council in addressing emerging policy concerns.



The workshop served as a platform for discussions on GST reforms and their broader socio-economic implications. Discussion on the gender dimensions of GST were also held, particularly how taxation of essential goods, consumption patterns of households, and digital compliance requirements may have differentiated impacts on women and women-led enterprises. Issues relating to limited access to digital systems, compliance capacity of small women entrepreneurs, and the distributional impact of GST in rural areas were also highlighted during the discussions.



The session was highly interactive, with students raising questions on the policy rationale behind GST rate structures, the treatment of gender-specific consumption items, and the need for a more inclusive compliance framework considering the digital literacy gap. The discussions evolved into a brainstorming interaction, where experts shared perspectives on addressing these concerns and the possible policy direction in the context of the evolving GST framework and the advent of GST 2.0.

- **Haryana launches ‘Kar Hiteshi’ App to strengthen GST compliance**

The Government of Haryana introduced the ‘Kar Hiteshi’ mobile application in December 2025, developed by the Excise and Taxation Department, as a technology-driven initiative to strengthen GST compliance and transparency. The application enables citizens to confidentially report GST-related irregularities, including fake billing, wrongful input tax credit, unregistered business operations and non-issuance of bills. Users can upload photos, videos or supporting documents, while the system ensures that the identity of the informer remains confidential, thereby encouraging voluntary reporting and improving enforcement. The initiative represents a best practice in leveraging digital tools to enhance transparency, citizen participation and effective tax administration.

LEGAL CORNER

- **Nullum tributum sine lege**

The principle of ‘*Nullum tributum sine lege*’, meaning ‘**no tax without law**’, is a foundational doctrine of fiscal jurisprudence. It signifies that the State possesses no inherent power to

impose or collect taxes unless such a levy is authorized by a valid statute enacted by a competent legislature. While this specific Latin maxim is not widely used in daily Indian courtrooms, its core philosophy is constitutionally embedded in Article 265 of the Constitution of India, which mandates that "no tax shall be levied or collected except by authority of law." This ensures that any compulsory fiscal burden traces back to legislative consent rather than arbitrary executive discretion.

For a tax to be valid under this principle, the law must clearly specify the taxable person, the taxable event, the rate, and the measure of tax. While limited delegation is permitted, allowing the executive to determine specific procedures or exemptions, the "charging power" must remain with the legislature. This doctrine also distinguishes taxes from "fees," where a reasonable correlation (*quid pro quo*) exists for services rendered. The Hon'ble Supreme Court reaffirmed this in the landmark case of *State of West Bengal v. Kesoram Industries Ltd. (2004)*, ruling that the power to tax is not an "incidental" power and cannot be implied; it must be specifically conferred by statute, and any ambiguity in such a statute must be interpreted in favor of the taxpayer.