

MESSAGE



The GST ecosystem continues to evolve with focused improvements aimed at enhancing clarity, ease of compliance and system efficiency for taxpayers. GST collections reached an all-time high of ₹2.42 lakh crore in April 2026, reflecting a robust year-on-year growth of 8.7 per cent.

In a key system enhancement, the GST portal now allows editing of the pre-deposit amount while filing appeals (APL-01), effective 6th April 2026, addressing earlier constraints faced by taxpayers. Further, to address issues arising from “NIL” demand orders that restrict appeal filing on the GST portal, it has been observed that such cases typically occur where payments are made at the Show Cause Notice stage without admission of liability, and ‘NIL’ demand is recorded in the adjudication order. This results in a zero entry value, preventing filing of appeal (APL-01). Taxpayers have been advised to seek rectification from the adjudicating authority so that the correct demand is reflected, enabling them to file appeals within the prescribed timelines.

To improve ease of compliance, an IMS Offline Tool has also been introduced, enabling efficient bulk and individual invoice management through an MS Excel-based utility. These measures reflect continued efforts to strengthen taxpayer services and streamline compliance under GST.



Pankaj Kumar Singh
Additional Secretary

NOTIFICATIONS

- **Notification No. 01/2026 – Central Tax dated 21.04.2026 issued to extend the due date for furnishing the return in FORM GSTR-3B for the month of March, 2026**

The Central Government vide this Notification has extended the due date for furnishing the return in FORM GSTR-3B for the month of March, 2026 till the twenty-first day of April, 2026.

- **Notification No. 01/2026 – Central Tax (Rate) dated 30.04.2026 issued to amend Notification No 9/2025 - Central tax (Rate) to align them with changes made vide Finance Act, 2026**

The Central Government vide this Notification on the recommendations of the GST Council, has issued the said notification under Sections 9(1) and 15(5) of the CGST Act, 2017, amending Notification No. 09/2025–Central Tax (Rate) dated

17.09.2025 to align GST tariff entries with revised classifications for beverages under heading 2202. The amendments rationalise the tax treatment of non-alcoholic beverages by clearly classifying fruit juice-based drinks and milk-based beverages under Schedule I, attracting GST at 5%, through inclusion of tariff items 2202 99 21, 2202 99 29, 2202 99 31 and 2202 99 39. At the same time, other non-alcoholic beverages (other than those specified in Schedule I), and caffeinated beverages, have been placed under Schedule III attracting GST at 40%, with revised tariff entries including 2202 99 90, 2202 99 91 and 2202 99 99.

[Corresponding Notifications issued under UTGST (Notification No. 01/2026-UTR) and IGST (Notification No. 01/2026-ITR) dated 30.04.2026.]

GST PORTAL UPDATES

- **Advisory: Introduction of IMS Offline Tool**

The Invoice Management System (IMS) was introduced on the GST portal from the October, 2024 tax period enabling the taxpayers to take actions on invoices uploaded by their suppliers through GSTR-1, GSTR-1A, or IFF, including accepting, rejecting, or keeping such records pending in the system.

To continuously enhance the taxpayer convenience and facilitate ease of compliance, an IMS Offline Tool has now been introduced in the GST system. The said offline tool is based on MS excel making it easy to use by the taxpayers and it enables them to undertake actions on both individual as well as bulk invoices in an efficient manner.

For detailed advisory on the IMS offline tool kindly click on the [link](#).

Portal update on 21.04.2026

- **Advisory on Re-Computation of Interest under Table 5.1 of GSTR-3B**

Please click on the link below to access the detailed advisory for taxpayers wherein the system-calculated interest for the February, 2026 period which has been wrongly calculated and auto-populated in the March, 2026 GSTR-3B. The advisory elaborates the process that needs to be followed by taxpayer for correct calculation of the interest.

[Link for the attached pdf](#)

Portal update on 16.04.2026

- **Advisory: Pre-deposit Percentage in the GST Portal**

While filing an appeal in Form APL-01 on the GST portal, the pre-deposit percentage is auto-populated as 10% in accordance with Section 107(6) of the CGST Act, 2017, and was previously non-editable. Due to this restriction, taxpayers faced difficulties in cases where the pre-deposit had already been made through other means or where the demand amount was incorrectly reflected under the appropriate head.

To address these issues, GSTN has now made the pre-deposit field editable at the time of filing the appeal, from April 6th, 2026. This allows taxpayers to modify the pre-deposit percentage as applicable to their specific case and calculate and pay the required amount accordingly while submitting the appeal. The appellate authority will subsequently verify the correctness of the pre-deposit amount and the mode of payment during the adjudication of the appeal.

Portal update on 10.04.2026

- **Advisory : Difficulty in filing appeals on the GST portal in cases where adjudication orders reflect "NIL" demand due to prior voluntary payment**

GSTN has observed that certain taxpayers are facing difficulties in filing appeals on the GST portal against demand orders where the demand amount is reflected as “NIL,” despite an existing dispute regarding tax liability. This issue typically arises where payments of tax, interest or penalty are made (fully or partially) at the Show Cause Notice stage without admission of liability, and the adjudicating authority subsequently issues an order treating such payment as full discharge without explicitly determining and

recording the liability.

When a demand order is issued by the tax officer, the GST portal creates a Demand ID in the Demand and Collection Register (DCR), also known as the liability ledger. In cases where the tax officer issues a demand order with a NIL amount, an entry is created with zero value, indicating that there is no outstanding liability. When the taxpayer attempts to file an appeal application (APL-01) against such a demand order, the portal restricts the filing of the appeal and may display an error such as: "Disputed amount cannot be more than demand amount itself."

It is clarified that payments made at the SCN stage without explicit admission of the liability, do not amount to acceptance of demand, and the taxpayer retains the right to appeal under Section 107 of the CGST Act, 2017; however, this right is hindered where the order incorrectly reflects NIL demand. As an alternative, taxpayers are advised to approach the adjudicating authority for issuance of a rectification order through the GST portal, and upon correction reflecting the appropriate demand amount, proceed to file the appeal within the prescribed timelines.

In cases where a dispute regarding liability exists but is not captured by the department in the demand order, and payment has been made prior to the issuance of the demand order, GSTN has advised the taxpayer to approach the adjudicating authority for issuance of a rectification order.

The taxpayer may file such rectification requests using the option available on the GST portal. Upon receipt of the rectification order reflecting the correct demand amount, the taxpayer may proceed to file an appeal on the GST portal within the prescribed time limits.

Portal update on 03.04.2026

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

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

https://tutorial.gst.gov.in/downloads/news/final_approved_monthly_gst_data_for_website_february_2026_01032026.pdf

Portal update on 01.04.2026

BEST PRACTICES/OUTREACH PROGRAMMES ACROSS INDIA

- **Stakeholder Interaction at Bomdila to Enhance GST Compliance**



An interaction with stakeholders, including members of trade and industry, was organised by the Itanagar CGST & CX Commissionerate at Bomdila. Sh. Surjit Bhujabal, Member, Central Board of Indirect Taxes and Customs, held a detailed interactive session. During the session, various GST-related compliance issues and grievances were discussed, and guidance was provided to facilitate smoother compliance and strengthen taxpayer services. The Commissioner, CGST and the District Deputy Commissioner were also present. It was decided that a joint training and awareness programme will be conducted for local residents in May, along with the introduction of regular monthly dialogues between trade and administration to ensure timely resolution of grievances and queries.

LEGAL CORNER

- **Per Incuriam**

The doctrine of *per incuriam* derived from the Latin phrase meaning “through lack of care,” applies where a court delivers a judgment in ignorance of a binding statutory provision or an authoritative precedent. Since such a decision overlooks applicable law, it does not possess binding precedential value and may be departed from by a coordinate or subordinate court. However, the exception is applied narrowly and with caution. A judgment is not *per incuriam* merely because it contains an incorrect interpretation or flawed reasoning; the omission must relate to a binding law or precedent that could have materially affected the outcome. The doctrine operates as a limited exception to the principle of stare decisis.

- **Sub Silentio**

The expression *sub silentio*, meaning “under silence,” refers to situations where a legal point is assumed or passed over without conscious consideration or argument. A decision is binding only for what it actually decides (*ratio decidendi*) and not for points that were neither raised nor examined by the court. Thus, where an issue is silently overlooked or incidentally assumed, the ruling does not constitute a binding precedent on that aspect. The principle ensures that only deliberated and reasoned determinations attain precedential authority.

Professor P.J. Fitzgerald in *Salmond on Jurisprudence*, clarifies the concept of *sub silentio* - "A decision passes *sub silentio*, in the technical sense that has come to be attached to that phrase, when the particular point of law involved in the decision is not perceived by the court or present to its mind."