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NEWSLETTER

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From the Desk of the Director

Dear All,

Admissibility of Input Tax Credit (ITC) of GST paid on inward supplies as well as GST paid under reverse charge method is one of unique features of the GST Legislation. This is for the reason that the benefit of ITC eliminates cascading effect of taxes and eventually leads to reduction of cost.

Admissibility of ITC is subject to the conditions and restrictions specified section 16(2) of the CGST Act. While the taxpayer has no difficulty in fulfilling all the conditions, except for the condition as specified in section 16(2)(c) of the Act. The condition reads as - .
Section 16(2)(c) – The tax charged in respect of supply has been actually paid to the Government, either in cash or through utilization of input tax credit.

In case, for any reason, the supplier of goods or services fails to make payment of taxes collected from his buyers, GST Authorities have been denying ITC claim for non-fulfilment of condition as specified section 16(2)(c).

Taxpayers have been contesting the demand and by advocating the reasoning that fulfilment of the condition viz tax charged in respect of supply has been actually paid to the Government, is beyond the control of the buyer as tax liability has to be discharged by the supplier.

Some of the High Courts have delivered Judgement in favour of the recipients of the goods / services e.g. In Instakart Services Private Limited vs Union of India, the Karnataka High Court has ruled that bona fide recipients cannot be denied Input Tax Credit (ITC) solely because their supplier defaulted on paying taxes to the Government. The Court has held that if a purchaser has acted in good faith, holds valid tax invoices, received goods/services, and paid taxes to the supplier, they cannot be penalized for the supplier's failure to deposit tax.

Against the backdrop of some of the judgements of the High Courts in favour of the purchaser, the buyers claiming ITC must take a note of the legal development relating to provisions of 16(2)(c) of the CGST Act as clarified by the Apex Court in Bhandari Scrap Traders, The Supreme Court has affirmed the Gujarat High Court's judgment, upholding the constitutional validity of Section 16(2)(c) of the CGST Act, 2017. Further, the Court has ruled that a buyer cannot claim Input Tax Credit (ITC) unless the supplier has actually deposited the collected tax with the Government. The Court has also clarified that ITC is not a constitutional or vested right, but a statutory concession, subject to the conditions and restrictions prescribed under the Act.

In this context, it would be important to note that the Court urged the Government to implement a technology-driven, real-time tracking mechanism to verify suppliers' tax payments against specific invoices, insulating bona fide buyers from the defaults of their vendors.

Looking to the legal developments, it would be advisable to keep a close track on the vendors as regards timely payment of tax due and payable to the Government.
Warm regards,

Sunil Nair

Director

NEWS

Govt considers duty parity for SEZ units on domestic market sales

The government is considering allowing units in special economic zones (SEZs) to sell goods in the domestic market on a duty-forgone basis, a move that would largely align the Customs-duty treatment for such sales with that applicable to manufacturers in the domestic tariff area (DTA), according to a government official.
Under the proposal, units in SEZs will pay Customs duty only on imported inputs used in manufacturing goods sold in the domestic

market instead of paying it on finished products, which is the current practice. The inter-ministerial committee (IMC), comprising representatives from the Department of Commerce, the Department of Revenue and the NITI Aayog, formed in February to frame SEZ Policy 2.0, is expected to shortly discuss the proposal. *(Source: Business Standard - August 07, 2026)*

Commerce ministry notifies norms for inventory-based e-commerce exports

An e-commerce company with foreign investment that seeks to undertake inventory-based operations exclusively for exports can procure goods only against confirmed export orders, as speculative stockpiling for outbound shipments is not permitted, according to a notification.

On July 23, the Government permitted FDI (foreign direct investment) in an inventory-based e-commerce model exclusively for export purposes to boost India's outbound shipments. These firms will have to export goods manufactured or produced in India. Notifying norms for the implementation of this decision, the Directorate General of Foreign Trade (DGFT) said an e-commerce company, with foreign investment, will have to register as an 'Exporter-on-Record' with the government to keep goods in stock only for exports through the online medium. It said that eligible e-commerce entities can undertake export-only inventory operations through a registered Exporter-on-Record (EOR).

The EOR can procure made-in-India goods from Indian Sellers-on-Record (SOR) against confirmed overseas orders for exports. "By leveraging a registered EOR, Indian sellers can access overseas markets while delegating export documentation, customs formalities, destination- country regulatory compliance, product testing and certification, packaging, labelling, fulfilment, logistics and reverse logistics, to the EOR," the Commerce Ministry said.

According to the notification, EOR means an entity holding a valid IEC (import export code) and GSTIN (Goods and Services Tax Identification Number), registered with DGFT under the inventory-based cross-border e-commerce facilitation framework. They can buy domestic goods from one or more Sellers-on-Record for export purposes.

"such operations shall be carried out through a separate legal entity incorporated for this purpose. At the time of registration or amendment as the Exporter-on-Record, such entity shall disclose its shareholding pattern and the nature of its ownership or control relationship with the e-commerce entity," the notification said.

It added that the seller will supply goods produced in India to the EOR against a confirmed export order and he/she will be responsible for ensuring and declaring the correct origin of goods.

The guidelines also ensure timely payment to sellers, transparency in oversea sales, and clear accountability for export compliance.

It includes several safeguards to ensure that the benefits of e-commerce exports accrue to Indian manufacturers and MSMEs while maintaining regulatory oversight.

The key features include

- Export inventory will have to be procured only against confirmed export orders and speculative inventory build-up for export purposes is not permitted.
- Export inventory must be distinctly identified, segregated and maintained through a digital repository ensuring complete traceability; and the export inventory cannot be diverted for sale in the domestic market.
- Payment to Indian sellers will have to be made within the prescribed timeline and

cannot be made contingent upon receipt of payment from overseas buyers.

- Returned or rejected consignments have to be re-exported, or returned to the seller or disposed of in accordance with the prescribed procedures.
- Dispute or grievance between the EOR and the seller would be referred to the DGFT's regional authority.

"The framework is expected to facilitate greater participation of Indian manufacturers, traders and MSMEs in global e-commerce supply chains by providing access to organised fulfilment networks while ensuring transparency, timely payment, effective pass-through of export benefits and robust regulatory oversight," the ministry said.

The Government is looking at ways to boost exports through the e-commerce medium. As per estimates, the country's e-commerce exports are less than USD 5 billion currently compared to China's staggering USD 350 billion.

The global e-commerce trade is about USD 800 billion and is estimated to reach USD 2 trillion by 2030.

(Source: The Economic Times - Aug 05, 2026)

LEGAL UPDATES

E-Way Bill – Keeping on hold the proposed e-Way Bill enhancements.

GSTN had earlier issued advisories dated 9th June 2026 and 17th June 2026 regarding certain proposed enhancements to the E-Way Bill system, with scheduled date for implementation as 1st August, 2026.
Now, the Government has informed that implementation of the enhancements as proposed, have been kept on hold until further notice. Accordingly, no changes are required to the E-Way Bill system until further communication.

The changes to the E-Way Bill system were covered earlier in our Newsletter for the month of July 2026. The same is reproduced below for your ready reference.

CHANGE 1 — 'Ship To GSTIN' is Now Mandatory

Earlier, the 'Ship To GSTIN' field was optional while generating an e-Way Bill. From now on, it is compulsory. You must enter the GSTIN of the actual delivery location every time. However, if the delivery is to an unregistered person - just type URP (Unregistered Person) in the 'Ship To GSTIN' field.

CHANGE 2 — You Can Now Close an e-Way Bill

Until now, once goods were delivered, the e-Way Bill would simply remain open until its validity expired. There was no way to officially mark it as 'delivered'. GSTN has now introduced an EWB Closure facility. once your goods reach the destination, you can formally close the e-Way Bill. This creates a proper delivery record on the system.

(Source: GSTN Advisory on Enhancements in e-Way Bill (EWB) Portal)

(Source: https://www.gst.gov.in dated 29.07.2026)

CBIC Constitutes Working Group to Examine Centralized Administration of Taxpayers with Multiple GSTINs Under Same PAN

Central Board of Indirect Taxes & Customs (CBIC), GST Policy Wing, through Office Memorandum No. 20019/2/2026-GST dated 18.07.2026 constitutes a Working Group to examine the proposal for centralized administration of taxpayers having the same PAN and multiple GSTINs registered under various Central Tax jurisdictions, with the stated objective of promoting ease of doing business and enhancing administrative efficiency.

The Working Group comprises officers from CBIC, GST Policy Wing, DGHRD, DGPM, DG Audit, GSTN, and field formations. Its terms of reference include examining issues arising from multiple tax administrations, studying the erstwhile Central Excise and Service Tax centralized registration and Large Taxpayer Unit mechanism and international practices, assessing the need for centralized administration, recommending whether the proposal should be optional or mandatory, defining taxpayer coverage, suggesting jurisdiction determination principles, identifying required administrative, legal, and system-level changes, and recommending other necessary measures.

The Working Group may co-opt officers or experts and is required to submit its report, implementation roadmap, and draft proposals to the Board within 30 days from the date of the Office Memorandum.

(Source: CBIC Office Memorandum No. 20019/2/2026-GST dated 18.07.2026)

CASE LAW

Excess ITC Case: Telangana HC Declines Vires Challenge to Section 16(2)(c)

In M/s. Inam Impex Private Limited, the Telangana High Court dismissed a constitutional challenge to the validity of Section 16(2)(c) of the GST Act regarding excess Input Tax Credit (ITC) demands. The Court has directed Taxpayer to File GST Appeal in Excess ITC Case.

The petitioner challenged an Order-in-Original demanding tax, interest, and penalties due to alleged excess ITC claims compared to supplier declarations. The petitioner explicitly questioned the constitutional vires (validity) of Section 16(2)(c) of the TGST/CGST Act.

The High Court declined and dismissed the constitutional challenge targeting the validity of Section 16(2)(c) as an effective statutory appellate remedy is available under the GST framework to contest the factual merits of the assessment order, the court did not interfere with the tax demand on merits.

[Source: Inam Impex Private Limited Vs Assistant Commissioner (ST) (Telangana High Court)]

GST ITC Denial on GSTR-2A Mismatch: Telangana HC Allows Rectification Route

In Vishist Business Solutions Private Limited, the Telangana High Court ruled on an Input Tax Credit (ITC) mismatch issue.

The issue before the Court was denial of Input Tax Credit (ITC) due to non-reconciliation or mismatch between GSTR-3B and GSTR-9/GSTR-2A under Section 16(2)(c) of the GST Act

The Writ Petition has been disposed of, allowing the petitioner to approach the proper officer for rectification of an order-in-original concerning an input tax credit (ITC) discrepancy. The Court recognized the petitioner's right to seek rectification.

[Source: Vishist Business Solutions Private Limited Vs Appellate Joint Commissioner of State Tax (ST) (Telangana High Court)]

Supreme Court Upholds Section 16(2)(c) of the CGST Act

In Bhandari Scrap Traders v. Union of India & Ors., the Supreme Court has affirmed the Gujarat High Court's judgment, upholding the constitutional validity of Section 16(2)(c) of the CGST Act, 2017.

The Court ruled that a buyer cannot claim Input Tax Credit (ITC) unless the supplier has actually deposited the collected tax with the Government.

In this case, the Petitioners had challenged the provision of Section 16(2)(c) of the CGST Act, 2017 as arbitrary and violative of Articles 14, 19(1)(g), 265, and 300A of the Constitution. The Petitioner contented that the provisions of Section 16(2)(c) places an unfair burden on bona fide purchasers who have no control over whether the supplier deposits the

tax.
The Court clarified that ITC is not a constitutional or vested right, but a statutory concession, subject to the conditions and restrictions prescribed under the Act.
Further, the Court observed that High Court of Gujarat has also referred to the provisions of Section 41 of the CGST Act and also Sections 73 and 74 thereof in the context of the purchasing dealer under the CGST regime being entitled to re-avail the reversed ITC after the supplier-dealer is made to discharge the tax liability.
The Court disposed the SLP filed by the Petitioner and ruled that " We find ourselves in complete and respectful agreement with the views expressed by the High Court of Gujarat and affirm and uphold the impugned judgment."
The Court urged the Government to implement a technology-driven, real-time tracking mechanism to verify suppliers' tax payments against specific invoices, insulating bona fide buyers from the defaults of their vendors.

[Source: Bhandari Scrap Traders vs Union of India & Ors.(SC)]

ITC Can't Be Denied Due to Supplier's Retrospective GST Cancellation: SC

The Hon'ble Supreme Court in Safecon Lifescience Private Limited has dismissed the Revenue's Special Leave Petition against the Allahabad High Court's judgment, leaving undisturbed the decision that proceedings under Section 74 of the UPGST Act could not be initiated to deny Input Tax Credit (ITC) to a bona fide purchaser solely because the supplier's registration was subsequently cancelled, where the recipient had established the genuineness of the transactions through tax invoices, e-way bills, transport documents, banking channel payments, and returns, in the absence of any finding of fraud, wilful misstatement or suppression of facts to evade tax on the part of the recipient.
It would be important to note that the SLP filed by the Revenue has been dismissed at the admission stage itself, observing that "we do not find any good ground to entertain this petition", thereby leaving the judgment of the Hon'ble Allahabad High Court undisturbed and allowing it to attain finality between the parties.

[Source: Additional Commissioner Grade 2 & Anr. v. M/s Safecon Lifescience Private Limited (SC)]

ITC Cannot Be Denied for GSTR-2A Mismatch as Imports & SEZ Supplies Were Not Reflected (Karnataka HC)

In this case before the Karnataka HC the petitioner had challenged an Order-in-Original passed under Section 73(9) of the CGST/KGST Act, 2017, whereby the tax authorities confirmed various GST demands arising out of the audit for FY 2018-19.
The Court has set aside the demand for excess ITC amounting to ₹20,00,82,381/- considering the fact that during 2018–19, GSTR-2A was restricted to domestic supplier data and did not capture import or SEZ procurement data by design. Comparing it with GSTR-3B for these categories was fundamentally flawed.
The Karnataka High Court ruled that Input Tax Credit (ITC) on the import of goods and Special Economic Zone (SEZ) procurements cannot be denied solely due to a mismatch with GSTR-2A for the financial year 2018–19.
The High Court has partly allowed the petition, setting aside the demand for excess Input Tax Credit (ITC) amounting to Rs. 20,00,82,381/-, which was based on a mismatch between GSTR-3B and GSTR-2A, specifically concerning import of goods and SEZ supplies.
[Source: Biocon Limited Vs State of Karnataka (Karnataka High Court)]

ITC Denial Upheld Due to Supplier Tax Default Under GST Law: Gujarat HC

In the case of Maruti Enterprise, the Gujarat High Court examined a batch of petitions challenging the constitutional validity of

Section 16(2)(c) of the Central Goods and Services Tax Act, 2017, which mandates that input tax credit (ITC) can be availed only if tax charged on a supply has been actually paid to the Government by the supplier. The petitions arose from denial of ITC to purchasing dealers due to default by suppliers in depositing tax with the Government.

The Gujarat High Court has upheld the constitutional validity of Section 16(2)(c) of the CGST Act, ruling that a buyer can be denied Input Tax Credit (ITC) if the supplier fails to deposit the tax.

The Court has refused to strike down or read down Section 16(2)(c) of the CGST Act.

Further the Court observed that actual payment of tax by the supplier to the Government remains a strict prerequisite to claim ITC. The court stated that ITC is a conditional statutory benefit, not an absolute vested right.

[Source: Maruti Enterprise Vs Union of India & Ors. (Gujarat High Court)]

Kerala HC Allows GST Refund Reconsideration Based on Online Filing Date Under Rule 97A

The Kerala High Court considered a GST refund application under Section 54 for 2017-18. The petitioner's online refund application was acknowledged on 12.02.2019, while its manual application was filed on 14.11.2019.

The refund was rejected on the ground that the hard copy was filed beyond the statutory two-year period under Rule 97A of the CGST Rules. The appellate authority also rejected the petitioner's appeal.

The Court examined Rule 97A and held that it permits manual filing in addition to electronic filing. Since the online refund application had admittedly been filed on 12.02.2019, the Court held that the refund application ought to have been considered with reference to that date.

The rejection was therefore held illegal and arbitrary.

The Court allowed the writ petition, set aside the rejection order and directed the first respondent to reconsider and dispose of the refund application in accordance with law within three months.

[Source: MSD Pharmaceuticals Pvt Ltd Vs Assistant Commissioner (Kerala High Court)]

Failure to File Reply Cannot Extinguish Mandatory Personal GST Hearing: Allahabad HC

The Allahabad High Court, in Ved Enterprises, has held that a taxpayer's mandatory statutory right to a personal hearing under Section 75(4) of the U.P. GST Act cannot be denied or extinguished merely because they failed to file a written reply to a show-cause notice.

The Court considered a writ petition challenging an order dated 24 April 2024 passed under the U.P. GST Act, 2017. The Court examined whether the petitioner had been afforded the mandatory opportunity of personal hearing contemplated under Section 75(4) before an adverse decision was taken.

The Court noted that the notice issued under Section 74 called upon the petitioner to submit a reply. However, the reminder notice recorded "NA" (Not Applicable) against the columns relating to the date, time and venue for a personal hearing, meaning no valid opportunity for a hearing was given.

Because authorities violated principles of natural justice and Section 75(4), the Court set aside the adverse adjudication order.

[Source: Ved Enterprises Vs State of U.P. (Allahabad High Court)]

Portal Upload Alone Does Not Constitute GST Service Under Sections 169 and 146: P&H HC

The Punjab and Haryana High Court considered whether uploading a notice and order-in-original under the "View Additional Notices and Orders" tab on the GST common portal, gst.gov.in, constitutes proper service under Sections 169 and 146 of the Central Goods and Services Tax Act, 2017.

The Court noted that the issue was already covered by its judgment in Luxmi Traders v.

Union Territory of Chandigarh and Others, and subsequently clarified in The Amar Cooperative LC Society Ltd. v. State of Haryana and Others, decided on 23.07.2026. As the issue raised in this case is squarely covered by the judgments rendered by this Court in *Luxmi Traders* (supra) and *The Amar Cooperative LC Society Ltd* (supra), the instant writ petition is *disposed of in* the same terms.

[Source: United Chem India Vs Excise And Taxation Officer And Another (Punjab And Haryana High Court)]

Interest on Delayed GST Refund is Automatic – Department Cannot Insist on CA/CMA Certification for Interest-Only Claims: Telangana High Court

The Telangana High Court considered writ petitions seeking interest under Section 56 of the CGST Act on refunds already sanctioned and disbursed for tax periods from July 2018 to March 2021, where the refunds had been released beyond the 60-day period prescribed under Section 56.
The petitioners' interest claims were met with repeated Deficiency Memos, and the Department relied on Circular No. 125/44/2019-GST and required documents including a certificate under Rule 89(2)(m) of the CGST Rules, 2017.
The Court noted that the claims related only to interest on refunds whose principal amounts had already been sanctioned and paid. It considered Rule 89(2)(m), which requires certification regarding non-passing of the incidence of tax, interest or other amount claimed as refund.
The Court held that once the underlying refund had been sanctioned and disbursed, the consequential interest claim could not be treated like a fresh substantive refund application requiring full Rule 89(2) compliance, including the Rule 89(2)(m) certificate.
The petitioners were directed to furnish a summary statement of sanctioned refunds and corresponding interest. The Proper Officer was directed to scrutinize and decide the claims within two weeks without insisting on the Rule 89(2)(m) certificate.

[Source: Synchrony International Service Pvt. Ltd.& Anr. vs. Assistant Commissioner (ST), STU-1, Hyderabad & Ors. (Telangana High Court)]

GST Refund Interest Automatic, Telangana HC Rejects CA/CMA Certification

The Telangana High Court, in M/s. Synchrony International Service Private Limited, has clarified that once the principal refund stands sanctioned and disbursed, the Department cannot hold up the consequential interest merely for want of a Chartered Accountant/Cost Accountant certificate under Rule 89(2)(m) of the CGST Rules, 2017.
The Court accepted the petitioners' submission that interest payable under Section 56 is not an independent claim in the nature of a tax refund, but a statutory consequence flowing automatically from delay in disbursing a refund that has already been sanctioned.

[Source: M/s. Synchrony International Service Private Limited & Anr. vs. Assistant Commissioner (ST), STU-1, Hyderabad & Ors. (Telangana High Court)]

KNOWLEDGE KATTA

Input Service Distributor (ISD) under GST

Introduction:
An Input Service Distributor (ISD) is a GST-registered establishment that receives invoices for input services and distributes the corresponding ITC to its other GST registrations having the same PAN.
Example - The Head Office of a company in Maharashtra receives an invoice for common services such as Audit Services. The Maharashtra office can distribute ITC attributable to Karnataka and Tamil Nadu through the ISD mechanism.
The GST Council's recommendation expressly

contemplated ISD for input services received from third parties and attributable to the Head Office and/or branches, including services taxable under reverse charge.

ISD mechanism effective from 1st April, 2025:

Effective from 1st April, 2025, for distribution of ITC relating to input services, ISD mechanism is mandatory. Being so, an entity having a normal GST registration may need to obtain a separate ISD registration for undertaking ISD activities.

ITC distribution under ISD:

Broadly, ITC distribution has to be made as follows;

Situation	Distribution
Service attributable exclusively to one recipient	ITC distributed to that recipient
Service attributable to more than one recipient	Distributed among those recipients on the prescribed basis
Service attributable to all recipients	Distributed among all eligible recipients
CGST + SGST/UTGST credit	Subject to specific ISD distribution rules
IGST credit	Distributed as IGST in accordance with the ISD provisions

ISD Invoice/Document:

The ITC distributer who has obtained ISD registration can distribute the credit through an ISD invoice/document. The particulars to be given in ISD Invoice/Document have been prescribed in Rule 54 of the CGST Rules.

- Name and address of ISD,
- ISD GSTIN,
- Consecutive serial number,
- Date of issue ,
- Name, Address and GSTIN of the Recipient's,
- Amount of credit distributed,
- Signature/digital signature of ISD Distributer or his authorized representative,

The document must clearly indicate that it is issued only for distribution of ITC.

Services which should go through ISD:

The following are the typical examples of the services which should go through ISD mechanism.

- legal services;
- audit services;
- professional consultancy;
- statutory audit;
- software licences;
- ERP subscriptions;
- cloud services;
- insurance services;
- advertising services;
- common banking services;
- common management/consultancy services;
- common IT support services;
- common security services;
- common HR-related external services.

Eligible and ineligible ITC must be separately distributed:

This is an important new compliance requirement. Rule 39 requires ISD to distribute separately eligible ITC and ineligible ITC. Thus, the ISD should not simply take the gross GST appearing on the vendor invoice and distribute the entire amount.

ISD vs cross-charge:

This is an important distinction. ISD deals with distribution of ITC relating to input services whereas cross-charge involves treating a supply made between distinct persons—such as HO and branch—as a taxable supply and charging GST on it e.g. if HO receives common audit services ISD may be relevant and if HO itself provides management/support services to branches, cross-charge may be relevant. In practice, the two mechanisms can coexist, but they should not be used interchangeably.

Treatment of different types of tax:

In ISD mechanism, treatment to be given to tax component is very important. Rule 39 of the GST Rules specifically provides these tax type rules.

Type of tax	Location of the recipient	Treatment for distribution of credit to the recipient
IGST	Same State/UT or Different State UT	IGST credit to be distributed as IGST
CGST + SGST/UTGST	Same State/UT	CGST and SGST/UTGST to be distributed as such
CGST + SGST/UTGST	Different State/UT	CGST + SGST/UTGST to be distributed as IGST

Thus, the ISD cannot distribute the Maharashtra CGST/SGST to the Gujarat or Karnataka GSTINs as CGST/SGST. The inter-State recipient receives the corresponding amount as IGST.
The GST Council had specifically recommended that common RCM input services also be distributed through ISD.

Credit / Debit Note:
ISD mechanism provides for reduction in ITC through Credit Notes or addition ITC through Debit Notes.

Compliance Requirements:

- ITC available for distribution in a month is to be distributed in the same month.
- The ISD is required to furnish GST return in Form GSTR-6 by 13th of the next month. Monthly return is not required, if there is no transaction during the month.

Important aspects to be noted:

- ISD is fundamentally concerned with input services, not input goods.
- Capital-goods ITC should not be distributed merely because the capital asset is used by multiple locations.
- Multiple ISD registrations are permissible.

Conclusion:

From 1 April 2025, ISD is no longer merely an optional method for distributing ITC common input-service. Where the statutory ISD conditions are satisfied, the organisation needs to use the ISD framework, obtain the appropriate ISD registration, follow Rule 39, issue ISD documents and report the distribution through GSTR-6.
At the same time, cross-charge has not disappeared. It remains relevant where there is an actual supply of services between distinct persons. The key exercise is therefore to distinguish third-party common input services (ISD) from services supplied by one GST registration to another (cross-charge).

Statutory Compliance Calendar – September 2026			
Indirect Tax Laws and SEZ, EOU, STP, Non-STP, SHTP Units etc			
Legislation	**Cut Off Date**	**Frequency**	**Particulars (Returns / Form)**
GST	11	Monthly	Outward Supply Return in Form GSTR- 1
GST	20	Monthly	Summary Return in Form GSTR-3B
GST	10	Monthly	Statement of TCS in Form GSTR-8
GST	13th of Next Month	Monthly	Monthly Return to be filed by Input Service Distributors in Form GSTR-6
SEZ	10	Monthly	Service Export Reporting Form (SERF)
SEZ	15	Monthly	Monthly Performance Report (MPR)
SEZ	Within 30 days from the last date of the export invoice	Monthly	SOFTEX
SEZ	10th of Every Month	Monthly	BLUT Reconciliation and Bond register submission (physical copy)
SEZ		Monthly	DTA Procurement - Services (DSPF)
SEZ		Monthly	DTA Service Procurement Form (DSPF)
SEZ	30th September of every end of financial year	Annual	Annual Performance Report (APR)
SEZ	Within 30 days from the end of half year	Half Yearly	Half yearly Performance Report (HPR)
SEZ	Within 30 days from the end of Quarter	Quarterly	Quarterly Performance Report (QPR)
STPI	10	Monthly	Service Export Reporting Form (SERF)
STPI	10	Monthly	Monthly Performance Report (MPR)
STPI	Within 30 days from the last date of the export invoice	Monthly	SOFTEX
Non-STP	10	Monthly	Service Export Reporting Form (SERF)
Non-STP	10	Monthly	Monthly Performance Report (MPR)
Non-STP	Within 30 days from the last date of the export invoice	Monthly	SOFTEX
Customs	10	Monthly	Form A
Customs	10	Quarterly	Quarterly Return
Customs	10	Six Monthly	Six Monthly Return
Notes:			
Refund of ITC - Application in FORM GST-RFD-01 to be filed within 2 years from the date of Export			
Reply to the notice issued by the Department - Reply to be filed within the time period as specified in the notice			