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NEWSLETTER

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From the Desk of the Director

Dear All,

In the 57th meeting, the GST Council has made recommendations relating to process reforms primarily covering registration, returns, refund and adjudication. Also clarified applicability of GST on supply of certain goods and services. The recommendations include measures for trade facilitation and streamlining compliances in GST. Major recommendations made in the 57th GST Council meeting have been given in the "News Section" of this newsletter.

Trade and Industry were expecting some relief in respect of denial of Input Tax Credit to the genuine buyers who have made full payment of tax to the suppliers and the suppliers have defaulted to make payment of tax collected to the Government. In such a case, ITC claim is disallowed for non-compliance of provisions of Section 16(2)(c) of the CGST Act which mandates that the supplier of goods / services should have deposited the tax collected from the buyers.

The judicial view in this regard is well reflected in recent decision of the Delhi Court in Jain Cement Udyog Vs Union of India & Anr.

> The Division Bench of Delhi High Court has held that the challenge to Section 16(2)(c) is no longer res integra. Further, the Court relied on Supreme Court ruling in Bhandari Scrap Traders v. Union of India, which upheld Section 16(2)(c) and rejected arguments to read down the provision merely because a supplier defaults. The High Court emphasized that a recipient claiming ITC must establish—through cogent material such as transport records, delivery challans, and payment trails—that the tax charged was actually remitted.

The Hon'ble Union Finance Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman, as regards denial of ITC for non-compliance by the suppliers has clarified as follows.

The Council has deferred decision on protecting genuine buyers from ITC denial due to supplier defaults and referred the issue for further examination by an officers' committee. The committee is expected to submit report within three months.
The report of the Officer's Committee is expected to the put before the GST Council Meeting scheduled in January 2027. In the 58th Meeting of the GST Council, scheduled in January 2027, the Council may recommend pursuing the defaulting supplier for tax recovery rather than automatically penalising a compliant purchaser. The Hon'ble Finance Minister has indicated that the legislative changes based on recommendations of the GST Council in this regard would be effective for April 1, 2027.

We would be keeping close watch on the developments in this regard and shall keep you updated.

Warm regards,

Sunil Nair

Director

NEWS

GSTN Introduces Multistate GST Registration Facility for Multiple States/UTs

GSTN has introduced a new "Multistate Registration" facility enabling taxpayers to apply for GST registration in multiple States/Union Territories simultaneously under the same PAN.

The new functionality eliminates the need to repeatedly enter common information in separate GST registration applications for different States/UTs, thereby reducing repetitive data entry and facilitating ease of

doing business.

For businesses operating across multiple States, this can potentially simplify the initial registration process, reduce repetitive data entry and make multi-State expansion more convenient.

(Source: Advisory on "Multistate Registration" issued by Team GSTN on 1sr October, 2026)

CBIC Prescribes EDF Authentication Mechanism for Exports Through Non-EDI Customs Locations

CBIC has issued Instruction No. 19/2026-Customs dated 5 October 2026 prescribing the mechanism for authentication and forwarding of Export Declaration Forms (EDFs) at Non-EDI Customs locations. The Instruction refers to the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026, effective from 1 October 2026.

Under these Regulations, exporters of goods are required to furnish an Export Declaration Form (EDF) specifying the full export value. For exports through EDI ports, the EDF is deemed to form part of the Shipping Bill, while for Non-EDI ports the duly authenticated EDF must be forwarded by the specified authority to the respective Authorised Dealer.

The Instruction requires Commissioners of Customs to ensure that physical EDFs at Non-EDI Customs locations are received and duly authenticated by the specified authority and thereafter forwarded to the Authorised Dealer mentioned in the EDF. As far as practicable, authenticated EDFs should be transmitted electronically from a single official Government email address to minimise the risk of misuse or forged documents, with suitable internal arrangements for maintaining records.

The existing material on EDF procedures for exports from Non-EDI ports also addresses Customs authentication and forwarding of EDFs to Authorised Dealers. Commissioners must identify Non-EDI Customs locations under their jurisdiction and ensure that this mechanism is operational from 1 October 2026. RBI is also arranging a single nodal point of Authorised Dealers for receiving authenticated EDFs, details of which will be circulated once communicated.

(Source: Instruction No. 19/2026 Customs| Dated: 05.10.2026)

57th GST Council Meeting – Top 20 BIG Updates

The 57th Meeting of the GST Council was held today in New Delhi, under the chairpersonship of the Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman. Major recommendations made in the 57th GST Council meeting are as follows:

GST Arrest Powers to Be Removed: Major relief for taxpayers as the Council announces removal of GST officers' arrest powers.

Prosecution Threshold Raised to ₹5 Crore: Threshold increased from ₹1 crore to ₹5 crore, reducing criminal prosecution exposure.

Minimum Punishment to Be Abolished: Courts will have discretion to impose imprisonment, fine or both, depending on the case.

General GST Penalty Reduced: General penalty proposed to be reduced from ₹25,000 to ₹10,000.

₹10,000 Minimum Threshold for GST Notices: Proposal to avoid issuing show-cause notices for tax demands below ₹10,000.

Greater Protection for Genuine Taxpayers: Proposed safeguards for late filing, bona fide errors and delayed payments, with tax, interest and proportionate penalties.

Decriminalisation of GST Offences: Proposal to decriminalise nine offences and relax provisions concerning 24 others.

Mandatory Pre-Notice Intimation: Proposal for prior communication with taxpayers before issuance of formal GST demand notices.

Faster GST Refunds: Measures approved to accelerate refund processing and improve business working capital.

Major Relief under Inverted Duty Structure: Refund of accumulated ITC to include input services for credit availed on or after 1st November 2026.

Refund Benefit on Plant & Machinery: Refund mechanism extended to plant and machinery at 1/60th of eligible credit per month for credit availed on or after 1st April 2027.

ITC on Employee Insurance: Input Tax Credit approved for health and life insurance provided to employees.

ITC on Telecom Towers & Pipelines: ITC benefit extended to telecommunication towers and pipelines laid outside factories.

ITC on Free Samples & Expired Stock: Credit benefit announced for free samples and expired goods required by law to be destroyed.

Major Reform in Goods Movement Checks: Consignments will generally be checked at origin and destination rather than repeatedly across states.

Vehicle Stoppage Only on Specific Intelligence: Prior authorisation by an officer not below Joint Commissioner rank required for intelligence-based vehicle stoppage.

Faster & Automated GST Registration: Simplified registration and greater automation intended to reduce compliance burden.

Relief for E-Commerce Sellers: Proposal to allow small sellers to use e-commerce platform warehouses as registered places of business in states without their own premises.

Invoice Matching & ITC Automation: Proposals for improved invoice matching and automated ITC processes to address fake credit and mismatches.

No GST Rate Changes in 57th Meeting: Council decides to consider rate changes annually at a dedicated meeting, ensuring greater predictability.

(Source: Press Release Dated 08.10.26 issued by the GST Council)

LEGAL UPDATES

Amendment to Foreign Exchange Management Regulations

FEMA 23(R) amended
- Timeline for realisation and repatriation of export proceeds reduced from 15/18 months to 9/12 months
- Exporters who are on caution list as of 30 Sep 2026 will continue to be on caution list
- Regulation 20 added, authorising ADs to handle transactions done prior to 01 Oct 2026, under their internal policies

(Source: Notification No. FEMA 23(R)/(1)/2026-RB dated 22nd September, 2026)

Key Highlights of CBIC Circulars following recommendations of 57th GST Council Meeting covering Registration, Adjudication and Relief on ITC and Export Refunds.

On 26 October 2026, the Central Board of Indirect Taxes and Customs (CBIC) has issued eight clarificatory GST circulars, numbered Circular No. 257/03/2026-GST through Circular No. 264/10/2026-GST giving effect to the recommendations of the 57th GST Council Meeting held on 8 October 2026.
The Circulars would be bringing much-needed clarity on registration, adjudication, appeals, ISD compliance, ITC eligibility, export proceeds, and retrospective relief under GST.

The following are the key highlights of the Circulars.

- **Circular No. 257/03/2026-GST:** Provides comprehensive operational guidelines for handling applications for GST registration, standardizing documentation, timelines, and curbing arbitrary or unnecessary departmental queries. The Circular also clarifies that the Officers should avoid seeking unwarranted documents and irrelevant clarifications.

- **Circular No. 258/04/2026-GST:** Clarifies standard procedures and safeguards relating to demand notices, adjudication, and appeal proceedings under the CGST Act, 2017. The Circular also clarifies that taxpayer's submissions and supporting evidence must be adequately addressed.

- **Circular No. 259/05/2026-GST:** Provides clarifications on the amounts paid as pre-deposit under Section 107(6) (for first appeals) and Section 112(8) (for Appellate Tribunal appeals) of the CGST Act. Further, the Circular has also clarified that admitted tax liability must be discharged in full and 10% pre-deposit applies only to the disputed tax component.

- **Circular No. 260/06/2026-GST:** Addresses recurring operational and compliance questions pertaining to Input Service Distributors (ISD).

- **Circular No. 261/07/2026-GST:** Clarifies compliance and ITC apportionment choices for banking companies, financial institutions, and NBFCs under Section 17(4) of the CGST Act.

- **Circular No. 262/08/2026-GST:** Resolves Input Tax Credit (ITC) eligibility on demonstration vehicles held by authorized agents/dealers under the manufacturer-dealer agency model.

- **Circular No. 263/09/2026-GST:** Clarifies rules relating to the receipt and realization of export proceeds in relation to claiming GST export refunds. It has been clarified that RBI-permitted realization mechanisms, set-offs, and net-retention arrangements may satisfy export realization conditions.

- **Circular No. 264/10/2026-GST:** Clarifies the retrospective applicability and operational impact following the omission of Rule 96(10) of the CGST Rules, 2017 and Relief in Pending Export Refund Proceedings

These clarifications address several long-standing interpretational issues and is expected to bring greater consistency in GST administration and litigation.
(Source: Circulars issued by CBIC)

CASE LAW

GSTR-3B and GSTR-2A Difference Alone Cannot Establish Ineligible ITC: GSTAT Lucknow

The GST Appellate Tribunal, Lucknow, allowed the appeal of M/s R R Infrastructure Projects concerning alleged excess input tax credit for July 2017 to March 2018.
The dispute arose from a comparison of ITC claimed in GSTR-3B with that reflected in GSTR-2A and involved principal tax of Rs.6,35,288.54, equally divided between CGST and SGST.

The appellant challenged the order-in-original dated 14.12.2023 and order-in-appeal dated 30.12.2024, contending that the authorities had not properly examined its reconciliation, reverse-charge credit, supplier reporting errors, B2C/B2B discrepancies, unclaimed credit and subsequent reversals. It also sought a fresh opportunity of hearing, citing personal distress following a fire at a sister concern and judicial custody of its partners.

The Tribunal noted that the first appellate authority had granted several opportunities, but accepted that the circumstances warranted remand in the interests of natural justice.
On the merits, it held that the entire GSTR-

3B/GSTR-2A difference could not be treated as ineligible credit without examining the reconciliation and supporting evidence. Eligibility had to be assessed through category-wise and invoice-wise verification under Sections 16 and 155 of the CGST Act, with the claimant continuing to bear the burden of proof. The appellant had identified total GSTR-3B credit of Rs.15,05,849.12, including RCM-related credit of Rs.1,61,012. The Tribunal required independent verification of the reverse-charge liability, tax payment, documents and credit availment rather than assessing that component solely against GSTR-2A.

[Source: R R Infrastructe Projects Vs Shashi Bhushan Singh (GSTAT Lucknow)]

Section 16(2)(c) ITC Condition Constitutionally Valid: Delhi HC

The Delhi High Court declined to interfere under Article 226 with a show cause notice and consequential Order-in-Original confirming GST liability of Rs.7,26,59,252 against Jain Cement Udyog and relegated the petitioner to the statutory appellate remedy under Section 107 of the CGST Act.
The petitioner had also challenged the constitutional validity of Section 16(2)(c) of the CGST Act, insofar as ITC could be denied to a bona fide recipient because of non-payment of tax by the supplier.

The Court held that the constitutional issue was no longer res integra in view of the Supreme Court's decision in Bhandari Scrap Traders Vs Union of India & Ors., which upheld Section 16(2)(c) and rejected the contention that the provision should be read down merely because the supplier may default.

[Source: Jain Cement Udyog Vs Union of India & Anr. (Delhi High Court)]

DRC-01 Cannot Substitute Mandatory GST Show Cause Notice: GSTAT

The GST Appellate Tribunal considered whether Form GST DRC-01, being only a summary of a show cause notice, can substitute the statutory show cause notice required under Section 73 of the UPGST/CGST Act and whether Input Tax Credit could be denied merely because of mismatch between GSTR-2A and GSTR-3B. The appellant, Sakhsham Knowledge Services Private Limited, had received a notice under Section 61 pointing out discrepancies relating to FY 2018-19. It explained that one supplier had inadvertently reported a B2C supply instead of a B2B supply and that the correct tax liability had been discharged.

Thereafter, instead of issuing a substantive SCN under Section 73(1), the department uploaded Form GST DRC-01 accompanied by an attachment referring to another taxpayer, M/s Sai Kripa Medical Store, with a different GSTIN.

An order-in-original was subsequently passed raising tax, interest and penalty, and the First Appellate Authority upheld substantial parts of the demand.
GSTAT held that issuance of a proper SCN is the foundation of adjudication under Section 73 and that Form GST DRC-01 issued under Rule 142(1)(a) is only a summary and cannot independently dispense with the statutory notice.

[Source: Sakhsham Knowledge Services Private Limited Vs Nitin Bansal (GSTAT)]

Employee Canteen Recovery Not Supply; ITC Allowed to Employer: AAR Gujarat

Gujarat Authority for Advance Ruling has held that amounts recovered by Torrent Pharmaceuticals Ltd. from employees towards subsidised canteen facilities at its Indrad plant, R&D facility and corporate office would not constitute a "supply" under Section 7 of the CGST Act, 2017, and consequently GST is not payable on such employee recoveries.
Canteen facilities were provided pursuant to

statutory obligations under Section 46 of the Factories Act, 1948 and Section 23 of the Gujarat Shops and Establishment (Regulation of Employment and Condition of Service) Act, 2019.

Referring to Circular No. 172/04/2022-GST dated 06.07.2022, the AAR held that deductions from employees availing food at these locations would not be treated as taxable supplies. On ITC, the Authority applied the proviso to Section 17(5)(b) of the CGST Act and held that ITC of GST charged by the canteen service provider is available because provision of the canteen facility is obligatory under applicable law. However, ITC is restricted to the extent of the canteen cost actually borne by the applicant, with proportionate credit attributable to amounts recovered from employees being disallowed.

[Source: Gujarat GST In Torrent Pharmaceuticals Ltd. (GST AAR Gujarat)]

Higher GST on Packing Materials Entitles Tea Supplier to Inverted Duty Refund: GSTAT Kolkata

The GST Appellate Tribunal, Kolkata Bench dismissed the Revenue's appeal and upheld the respondent's entitlement to refund of accumulated Input Tax Credit under Section 54(3)(ii) of the CGST Act arising from the higher GST rates applicable to packing materials used for packaged tea.

M/s Dalmia Tea Packaging Private Limited purchased bulk tea taxable at 5% and packing materials such as plastics, cartons and jars taxable at 12% or 18%, while its output supply of packaged tea attracted GST at 5%. The respondent had claimed refund of Rs.19,99,283 for the period 01.05.2020 to 30.06.2020, against which the original authority sanctioned Rs.16,80,024.
The Revenue contended that refund under Section 54(3)(ii) of the CGST Act, 2017 was unavailable because the principal input and output were both tea taxable at 5%. According to the Revenue, the higher rate applicable only to packing materials could not justify an inverted-duty refund.

The respondent argued that its inputs were not confined to bulk tea. Packing materials were also inputs within Section 2(59), packaging was integral to the supply of packaged tea, and those materials attracted higher rates of GST. The respondent relied upon Circular No. 79/53/2018-GST dated 31.12.2018, which recognises packing materials as eligible inputs. The respondent further submitted that Circular No. 135/5/2020-GST dealt with accumulation resulting from a reduction in the GST rate on the same goods and therefore did not govern the present situation.

[Source: Pr. Commissioner CGST & CX Vs Dalmia Tea Packaging Private Ltd. (GSTAT Kolkata)]

GST Refund Cannot Be Rejected Merely Because Department Plans To Challenge Appellate Order: Telangana High Court

The Telangana High Court has ruled that a GST refund authority cannot reopen an ITC dispute already decided by an appellate authority merely because the department proposes to challenge that order. An appellate order remains operative unless it is stayed, modified, or set aside in accordance with law.

[Source: ADV Industrial Services Private Limited Vs Union of India (Telangana High Court)]

Personal Hearing Mandatory Before Adverse GST Assessment Order: Allahabad High Court

The Allahabad High Court, in Jps Buildtech Private Limited Vs State of U.P. and Another, held that an opportunity of personal hearing is mandatory under Section 75(4) of the Uttar Pradesh Goods and Services Tax Act, 2017, whenever an adverse decision is contemplated against a taxpayer. The obligation exists

independently of whether the taxpayer has expressly requested a hearing.
The Court accordingly set aside the assessment order dated 18 August 2023 passed by the Deputy Commissioner, State Tax, Sector-9, Meerut, and remanded the matter for fresh proceedings after granting the petitioner an effective opportunity of hearing.

[Source: Jps Buildtech Private Limited Vs State of U.P. and Another (Allahabad High Court)]

GSTR-9 Reconciliation Errors Cannot Invalidate ITC Already Availed: GSTAT Ghaziabad

The GSTAT Ghaziabad allowed the appeal concerning denial of input tax credit (ITC) of Rs. 20,94,605 relating to FY 2018–19, claimed in GSTR-3B returns for October 2019 to March 2020.

The Adjudicating Authority had accepted the genuineness of the supplies but disallowed this credit solely under Section 16(4), confirming tax, interest and penalty totalling Rs. 32,46,638.

The First Appellate Authority upheld the demand and introduced objections concerning receipt of supplies, suppliers' tax payments, certificates and annual-return disclosures.
The Tribunal held that retrospective Section 16(5) protects the disputed credit because it was taken through returns under Section 39 filed before 30 November 2021.

Applying Union of India v. Bharti Airtel Ltd., it recognised GSTR-3B as a Section 39 return. It distinguished taking credit, subsequently utilising it, and reporting it in GSTR-9/GSTR-9C, holding that annual reconciliation errors cannot by themselves extinguish credit already validly availed.

[Source: Anil Kumar Mohindru Vs Prakash Yadav (GSTAT Ghaziabad)]

No Automatic ITC Reversal for Supplier's Default: The Shaurya Alloys Judgment

Punjab and Haryana High Court in *Shaurya Alloys Pvt. Ltd. v. State of Punjab has* upheld the validity of Section 16(2)(c) of the CGST Act read with Section 155 but held that input tax credit cannot be reversed mechanically merely because the supplier failed to deposit GST, filed nil returns, became untraceable, or had registration cancelled retrospectively.
Supplier-side default can trigger investigation, but officers must examine the genuineness of the transaction, actual receipt of goods or services, documentary evidence maintained by the purchaser and any material connecting the purchaser with the supplier's wrongdoing.
The ruling emphasises the importance of tax invoices, e-way bills, transport documents, stock and consumption records and banking-channel payments. It also makes clear that a GSTR-2B mismatch or supplier-registration cancellation is the starting point of an inquiry rather than its conclusion.

The judgment provides significant procedural protection to bona fide purchasers while continuing to place the burden of establishing ITC eligibility on the claimant under Section 155.

[Source: Shaurya Alloys Pvt. Ltd. v. State of Punjab]

KNOWLEDGE KATTA

GST - Input Tax Credit – Eligibility and Recent Updates

Introduction:
GST legislation provides for admissibility of Input Tax Credit of GST paid on Inputs, Input Services and Capital Goods on almost all class of goods and services except for certain specified category of goods and services.
The Government has been keeping a close watch on the interpretation of the GST Legislation by the Judiciary and also on the representations made by the Trade and Industry for seeking amendment to the GST Act and the Rules and for fair admiration of

the statute by the Tax Administers. Before proceeding further, it would be appropriate to have a quick look to the ITC related provisions of the GST Legislation.

ITC Eligibility:
As indicated hereinabove, the benefit of ITC can be availed in respect of almost all class of goods and services which are intended to be used in the course or furtherance of the business. This follows that no credit can be availed in respect of the goods / services which are not used in the course or furtherance of the business. The class of goods / services which are not eligible for ITC have been listed in Section 17(5) of the CGST Act, popularly known as 'Blocked Credit'.
In respect of certain category of goods / services, the recipient of the goods / services are liable to pay GST under Reverse Charge Mechanism (RCM). ITC can also be availed of GST paid under RCM, if otherwise eligible for.

ITC Claim – Subject to Conditions & Restrictions:
GST Paid on procurement of inputs, input services and capital goods, including GST paid under RCM can be claimed subject to fulfillment of the conditions and restrictions as specified.
Basic conditions for taking credit -

- Possession of tax paying documents such as Tax Invoice, Debit Note, Bill of Entry, Invoice Issued Under Reverse Charge, Document Issued by an Input Service Di8stributor,
- Goods / Services should have actually been received / deemed to be received by the taxable person,
- Tax charged on the invoice should have been paid to the credit of Government,
- Return should have been furnished by the taxpayer.

Eligibility of ITC – Recent Developments –

1. Tax Authorities have been denying ITC for non-fulfilment of the condition that tax charged by the supplier of goods / services has not been deposited by the supplier. Taxpayers have been representing that adhering to the condition that 'payment of tax by the supplier' is beyond the control of the taxpayers. The constitutional validity of the relevant condition as specified in Section 16(2)(c) of the CGST Act, has been confirmed by the Apex Court in the case of Bhandari Scrap Traders.

The Hon'ble Union Finance Union Finance & Corporate Affairs Minister Smt. Nirmala Sitharaman, as regards denial of ITC for non-compliance by the suppliers has clarified as follows.
The Council has deferred decision on protecting genuine buyers from ITC denial due to supplier defaults and referred the issue for further examination by an officers' committee. The committee is expected to submit report within three months.
The report of the Officer's Committee is expected to the put before the GST Council Meeting scheduled in January 2027. In the 58th Meeting of the GST Council, scheduled in January 2027, the Council may recommend pursuing the defaulting supplier for tax recovery rather than automatically penalising a compliant purchaser. The Hon'ble Finance Minister has indicated that the legislative changes based on recommendations of the GST Council in this regard would be effective for April 1, 2027.

2. **Other ITC related recommendations made in the 57Th meeting of the GST Council –**

a) **Blocked Credit - Section 17(5) eased:** ITC allowed on items such as

- outdoor catering,
- health and life insurance provided to employees,
- telecom towers erected outside factory premises,
- pipelines laid outside factory premises,
- free samples and goods written off on expiry of shelf life which are required by law to be destroyed.

b) **Limited ITC in the same-line-of-business –**

- restaurants,
- outdoor catering,

- hotel accommodation up to Rs. 7,500/- per unit per day, and
- gym/fitness services.

c) **ITC available to second-hand vehicle dealers** under the margin scheme on inputs and input services.

d) **Invoice Matching & ITC Automation -** Proposals for improved invoice matching and automated ITC processes to address fake credit and mismatches.

The recommendations of the GST Council relating to ITC and other matters are expected to provide much needed relief to compliant taxpayers.

NOTE: Recommendations made at a GST Council meeting do not automatically become effective law. The relevant CBIC notifications, amendments and effective dates must be verified before implementing any changes.

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Statutory Compliance Calendar – November 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 end of the month in which the export invoice is raised	Monthly	EDF
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	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 end of the month in which the export invoice is raised	Monthly	EDF
Non-STP	10	Monthly	Service Export Reporting Form (SERF)
Non-STP	10	Monthly	Monthly Performance Report (MPR)
Non-STP	Within 30 days from the end of the month in which the export invoice is raised	Monthly	EDF
Customs	10	Monthly	Form A
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			

Disclaimer:

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The contents of this newsletter are meant for updating our clients on legal developments and enhancing their knowledge onimportant issues relating indirect taxation including GST, Customs, SEZ, NON STPI Units, matters administered by DGFT, Customs SVB etc.

The contents of this newsletter should not be considered as our opinion on the subject. Should you need our opinion on any ofthe matters covered in this newsletter, we would be happy to provide our opinion on receipt of your reference.