

DIRECTORATE OF TRAINING,
EXCISE AND TAXATION DEPARTMENT,
PUNJAB, PATIALA

GST UPDATE
(March 2026)

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I. NOTIFICATIONS

S.No	Centre's Notification No.	Subject	Similar State's Notification No.
1.	19/2025-Central Tax dated 31.12.2025	Seeks to notify supplies under section 15(5) of CGST Act for valuation based on Retail sale price (RSP)	S.O.11P.A.52017S.152026 DATED 09032026

2.	20/2025- Central Taxdated 31.12.2025	Seeks to notify Central Goods and Services Tax (Fifth Amendment) Rules, 2025	G.S.R.18/P.A.5/2017/S.164/ Amd.(77)/2026.-dated 09-03-2026
3.	20/2025- Central Taxdated 31.12.2025	Seeks to bring into force the CGST (Amendment) Act, 2018	SO-34-PA-1-2019-S-1-2019 dated *th April,2019
-	20/2025- Central Taxdated 31.12.2025	To notify the time limit for filing appeal before the Appellate Tribunal under sub- section 1 of section 112 of CGST ACT	SO-9-PA5/2017/S.112/2026 dated 11th March 2026
-	20/2025- Central Taxdated 31.12.2025	Seeks to amend Notification 09/2025- Central Tax (Rate), to prescribe	S.O.10/P.A.5/2017/Ss.9 and 15/2026.-DATED 09-03-2026

		GST rates on tobacco products.	
4.	Goods and Services Tax Settlement of Funds Rules, 2026	Notification No. G.S.R. 225(E) [F. No. S-31011/96/2025-ST-I-DoR]	30/3/2026
5.	Maharashtra Extended GST Appeal Deadline Till June 30, 2026 for Earlier Orders	Notification No. MGST-2026/C.R.11/Taxation-1	24/03/2026
6.	Gross and Net GST revenue collections for the month of Feb, 2026	Press Releases No. 651	01/03/2026

7.	22 GSTAT Judicial Members Appointed as Vice Presidents	Office Order No. 01/2026 :	23/03/2026
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CHANDIGARH, FRIDAY, MARCH 13, 2026

(PHALGUNA 22, 1947 SAKA)

LEGISLATIVE SUPPLEMENT

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PART-III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

CORRIGENDUM

The 2nd March, 2026

In the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 34/P.A.1/2019/S.1/2019, dated the 8th April, 2019, published in the Punjab Government Gazette (Extraordinary), dated the 11th April, 2019, FOR "except clause (b) of section 8", READ "except clause (ii) of section 8".

Sd/-

AJIT BALAJI JOSHI,

**Administrative Secretary (Taxation) to
Government of Punjab,**

Department of Excise and Taxation.

\$3-2026/Pb. Govt. Press, S.A.S. Nagar

PUNJAB GOVT. GAZ.(EXTRA), MARCH 11, 2026

(PHGN 20, 1947 SAKA

The 9th March, 2026

No.S.O.9/P.A.5/2017/S.112/2026.- In exercise of the powers conferred by sub-section (1) of section 112 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of

order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal.

Sd/-

AJIT BALAJI JOSHI,
Administrative Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.

3660/3-2026/Pb. Govt. Press, S.A.S. Nagar

PUNJAB GOVT. GAZ.(EXTRA), MARCH 11, 2026
(PHGN 20, 1947 SAKA)

The 9th March, 2026

No.S.O.11/P.A.5/2017/S.15/2026.- In exercise of the powers conferred by sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the Government of Punjab, Department of Excise and Taxation notification No. S.O. 9/P.A.5/2017/S.15/2024, dated the 14th February, 2024,

published in the Punjab Government Gazette (Extraordinary),

dated the 16th February, 2024, namely: —

AMENDMENT

In the said notification, after clause (iii), the following clause shall be inserted,

namely: —

"(iv) supply of the following goods bearing the description specified in

column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table

below, on which retail sale price is declared : -

Table

Sr.no	Chapter/Heading/ Description of Goods Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of
4.	2403	Other manufactured tobacco and manufactured
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

Explanation.- For the purposes of this clause,—

(a) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever

name called;

(b) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;

(c) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed

to be the retail sale price;

(d) where different retail sale prices are declared on different packages

for the sale of any specified goods above in packaged form in different

areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the

area to which the retail sale price relates.

(e) “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(f) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this clause.”

PUNJAB GOVT. GAZ.(EXTRA), MARCH 11, 2026
(PHGN 20, 1947 SAKA)

2. This notification shall be deemed to have come into force on the 1st day of February, 2026.

Sd/-

AJIT BALAJI JOSHI,
Administrative Secretary (Taxation) to
Government of Punjab,
Department of Excise and Taxation.
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3660/3-2026/Pb. Govt. Press, S.A.S. Nagar

3.NOTIFICATION

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PUNJAB GOVT. GAZ.(EXTRA), MARCH 11, 2026

(PHGN 20, 1947 SAKA

The 9th March, 2026

No.G.S.R.18/P.A.5/2017/S.164/Amd.(77)/2026.-

In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes

the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Punjab Goods and Services Tax (Amendment) Rules, 2026.

(2) They shall be deemed to have come into force on the 1st day of February, 2026.

2. In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 31C, the following rule shall be inserted, namely: -

"31D. Value of supply of goods on basis of retail sale price. -(1) Notwithstanding anything contained in the

provisions of this Chapter, the value of supply of goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, shall be deemed to be the retail sale price declared on such goods, less the amount of tax as applicable, namely: -

Table

Sr.no	Chapter/Heading/ Description of Goods Sub-heading/Tariff item	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of
4.	2403	Other manufactured tobacco and manufactured
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion

(2) The amount of applicable tax referred to in sub-rule (1)

shall be determined in the following manner, namely: —

Tax amount = (Retail sale price X tax rate in % of applicable
taxes)/(100+ sum of applicable tax rate).

Explanation. — For the purposes of this rule, —

(a) “applicable tax” means IGST or CGST or SGST as the case may be.

(b) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess by whatever name called;

(c) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;(d) where the retail sale price declared on packages of any

specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;

(e) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates."

PUNJAB GOVT. GAZ.(EXTRA), MARCH 11, 2026

(PHGN 20, 1947 SAKA

**Goods and Services Tax Settlement of Funds Rules,
2026**

The Ministry of Finance (Department of Revenue) has notified the Goods and Services Tax Settlement of Funds Rules, 2026, replacing the earlier 2017 rules to streamline the settlement of GST funds between the Centre and States. Issued on the recommendation of the GST Council, the rules are deemed effective from April 1, 2025, and establish a comprehensive framework for electronic transmission of reports, cross-utilisation of input tax credit, and apportionment of Integrated

GST (IGST). The rules prescribe detailed reporting formats (GST STL series) for tracking tax utilisation, refunds, recoveries, and fund transfers, ensuring transparency and accuracy in settlement. They also lay down timelines, reconciliation mechanisms, and procedures for resolving discrepancies among authorities, including the Central Board of Indirect Taxes and Customs and accounting bodies. The framework enhances coordination between Centre and States, ensures proper distribution of tax revenues, and strengthens audit and compliance mechanisms under the GST regime.

MINISTRY OF FINANCE (Department of Revenue)

NOTIFICATION New Delhi, the 30th March, 2026 G.S.R.

225(E).—

In exercise of the powers conferred by section 164 read with sections 53 and 53A of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sections 17, 17A, 18 and 22 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in supersession of the Goods and Services Tax Settlement of Funds Rules, 2017 except as respects things done or omitted to be done before such supersession, the Central Government on the recommendation of the GST Council hereby makes the

following rules, namely:- 1. Short title and commencement.—

(1) These rules may be called the Goods and Services Tax Settlement of Funds Rules, 2026.

(2) They shall be deemed to come into force with effect from 1st day

(2) The words and expressions used and not defined in these rules, but defined in the Central Goods and Services Tax Act, 2017, the concerned State Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017 and the Union Territories of Goods and Services Tax Act, 2017 or in the rules made under any of the said Acts or the aforesaid rules as the case may be. 3. Electronic transmission of reports.— The common portal shall transmit reports

electronically to the Authorities by the 25th of the month in which Goods and Services Tax returns are furnished: Provided that if 25th of the month is a holiday, then the reports shall be transmitted by the first working day after the holiday:

Provided further that if the date of filing of return is extended, then the date of generation of settlement report shall stand extended accordingly.

. Report of cross-utilisation and apportionment of Integrated Tax between Centre (Integrated Tax) and State (State Tax) or Central (Integrated Tax) and Centre (Union Territory Tax).—

The details relating to the transfer of funds between Centre (Integrated Tax) and State (State Tax) or Centre (Integrated Tax) and Centre (Union Territory Tax) to be made in a month shall be transmitted by the common portal to the Authorities,

in FORMS GST STL – 1.01 to GST STL – 1.12, for each State and Union Territory, as follows, namely:— (a) a monthly consolidated statement for each State in FORM GST STL – 1.01 containing the details referred to in clause (b) relating to the total amount to be transferred— (i) from the Centre (Integrated Tax) to the State (State Tax) or the Centre (Union Territory Tax) or from the State (State Tax) or the Centre (Union Territory Tax) to the Centre (Integrated Tax) on account of cross-utilisation of credit as provided in section 53 of the Central Goods and Services Tax Act, 2017, section 53 of the Goods and Services Tax Act of the concerned State (hereinafter referred to as State Goods and Services Tax Act), section 10 of the Union Territory Goods and Services Tax Act, 2017 and section 18 of the Integrated Goods and Services Tax

Act, 2017;

ii) from the Centre (Integrated Tax) to the State (State Tax) or the Centre (Union Territory Tax) on account of apportionment as provided for in section 17 of the Integrated Goods and Services Tax Act, 2017. (b) the monthly reports containing State-wise details pertaining to the information contained in FORM GST STL — 1.01 are as under, namely:—

(i) list of registered persons of the State or Union Territory who have discharged liability of Integrated Tax by utilising the input tax credit of State Tax or Union Territory Tax or Central Tax, in accordance with section 53 of the Central Goods and Services Tax Act, 2017 or section 53 of the State Goods and Services Tax Act, 2017 or section 10 of the Union

Territory Goods and Services Tax Act, 2017 (including cross utilisation by Input Service Distributor), as the case may be, shall be in FORM GST STL — 1.02.

Note: The summary of Integrated Tax liability discharged by using the input tax credit of Central Tax and that discharged by using the input tax credit of State Tax or Union Territory Tax shall be reflected in column (3) of both FORM GST STL – 2.01 and FORM GST STL – 1.01 respectively;

(ii) list of registered persons of the State or Union Territory who have discharged liability of State Tax or Union Territory Tax, as the case may be, from the input tax credit of Integrated Tax, as provided under section 18 of the Integrated Goods and Services Tax Act, 2017 shall be in FORM GST STL — 1.03.

Note: The summary of liability on account of State Tax/Union Territory Tax discharged from the input tax credit of the Integrated Tax shall be reflected in column (4) of FORM GST STL – 1.01. (iii) list of registered persons or unregistered persons who have paid Integrated Tax under the following circumstances and which is required to be apportioned as per the provisions of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be as under:- (A) list of registered persons of a State or Union Territory-,

(I) who have made outward inter-State supply, including distribution of credit by an Input Service Distributor, to unregistered persons or units of another State or Union Territory; or

(II) who have provided online information and database access and retrieval services to unregistered persons of another State or Union territory; or

(III) who have made supplies to SEZ on payment of tax but the refund of the same has not been claimed within the relevant period specified in section 54 of the Central Goods and Services Tax Act, 2017 and the respective State Goods and Services Tax Act, 2017, or the claim of refund has been rejected, either fully or partially; or

(IV) who have made the exports on payment of tax, but the claim of refund has been rejected, either fully or partially, shall be in FORM GST STL — 1.04. Explanation.- The list specified at clause III or clause IV shall be prepared after

taking into consideration the integrated tax paid as may be ascertained on the basis of a Standard Operating Procedure formulated in this behalf. Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (5) of both FORM GST STL 1.01 and FORM GST STL – 2.01, respectively; (B) list of registered persons of a State or Union Territory who have made outward inter-State supplies to,-

(I) a person paying tax under section 10 of the Central Goods and Services Tax Act, 2017 or to Non-resident taxable persons; or

(II) persons registered under section 51 or section 52 of the Central Goods and Services Tax Act, 2017 of another State or Union Territory; or

(III) such holders of Unique Identification Number who have not claimed refund of the input tax within the time allowed in this regard, shall be in FORM GST STL — 1.05. Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (6) of both FORM GST STL 1.01 and FORM GST STL – 2.01, respectively;

(C) list of registered persons of a State or Union Territory who have received inter-State inward supplies or have effected imports in respect of which the input tax credit,-

(I) has been declared as ineligible; or

(II) has lapsed due to opting into composition scheme or where the supply has become wholly exempt, as provided for in sub-section (4) of section 18 of the Central Goods and Services Tax Act, 2017 and sub-section (4) of section 18 of the respective State Goods and Services Tax Act read with section 21 of the Union Territory Goods and Services Tax Act, 2017; or

(III) availed in respect of inputs (whether as such or contained in semi-finished or finished goods) or capital goods lying in stock on the day immediately preceding the date of cancellation of registration where the said tax has been paid along with the application for cancellation registration, in

accordance with the provisions of sub-section (5) of section 29 of the Central Goods and Services Tax Act, 2017, sub-section (5) of section 29 of the respective State Goods and Services Tax Act, read with section 21 of the Union Territory Goods and Services Tax Act, 2017; or

(IV) tax of the nature specified in sub-item

(III.) above that has been paid along with the final return; (V)

where input tax credit is not available, on account of

limitation of time period as delineated in sub-section (4) of

section 16 of the Central Goods and Services Tax Act, 2017,

shall be reflected in FORM GST STL — 1.06: Provided that

the said report in FORM GST STL -1.06 shall be prepared

after taking into consideration amounts in respect of such

reversals or utilisations of input tax credit as may be ascertained on the basis of a Standard Operating Procedure formulated in this behalf. Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (7) of both FORM GST STL - 1.01 and FORM GST STL – 2.01, respectively; (D) list of registered persons of a State or Union Territory who have received inter-State inward supplies or have effected imports in respect of which the input tax credit remains un-availed till the period specified in clause (c) or clause (f) of sub-section (1) of section 17 of the Integrated Goods and Services Tax Act, 2017, shall, with effect from such date as may be notified in this behalf, shall be reflected in FORM GST STL — 1.07: Provided that the said report in

FORM GST STL -1.07 shall be prepared after taking into consideration amounts in respect of such declarations of input tax credit as may be ascertained on the basis of a Standard Operating Procedure formulated in this behalf.

Note: The summary of Integrated Tax to be apportioned as State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (8) of both FORM GST STL 1.01 and FORM GST STL – 2.01, respectively; (E) list of unregistered persons who have made imports in the concerned State or Union Territory, in terms of clause (d) of sub-section (1) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be reflected in FORM GST STL — 1.08.

Note: The summary of Integrated Tax to be apportioned to State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (9) of both FORM GST STL – 1.01 and FORM GST STL –

2.01, respectively; (F) list of,-

(I) composition taxpayers who have received supplies by way of imports on which Integrated Tax has been paid; or

(II) Unique Identification Number holders who have received supplies by way of imports on which Integrated Tax has been paid and who have not claimed refund within the time period specified in this regard; or

(III) persons registered under section 51 or 52 of the Act in a State or Union Territory who have received supplies by way of imports on which Integrated Tax has been paid; or

(IV) composition taxpayers or non-resident taxable persons who have received inward inter-State supplies that are liable to reverse charge, shall be reflected in FORM GST STL —

1.09.

Note: The summary of Integrated Tax to be apportioned to State Tax or Union Territory Tax and Central Tax from this statement shall be reflected in column (10) of both FORM GST STL 1.01 and FORM GST STL – 2.01, respectively;

(G) list of registered persons in a State or Union Territory who have paid interest on Integrated Tax, and fee deposited for

filing advance ruling application under Integrated Goods and Services Tax shall be reflected in FORM GST STL — 1.12.

Note: The summary of Integrated Tax to be apportioned as

State Tax or Union Territory Tax and Central Tax from this

statement shall be reflected in column (11) of both FORM

GST STL 1.01 and FORM GST STL – 2.01, respectively. 5.

Report of cross-utilisation and apportionment of Integrated

Tax between Centre (Integrated Tax) and Centre (Central

Tax).— The details relating to the transfer of funds between

Centre (Integrated Tax) and Centre (Central Tax) to be made

in a month shall be transmitted by the common portal to the

Authorities in FORMS GST STL – 2.01 to GST STL — 2.02,

as follows, namely:— (a) a monthly consolidated statement

containing State-wise details in FORM GST STL — 2.01

containing details relating to the total amount to be transferred,- (i) from the Centre (Integrated Tax) to the Centre (Central Tax), or from the Centre (Central Tax) to the Centre (Integrated Tax), as the case may be, on account of cross-utilisation of credit as provided for in section 53 of the Central Goods and Services Tax Act, 2017 and section 18 of the Integrated Goods and Services Tax Act, 2017; and (ii) from the Centre (Integrated Tax) to the Centre (Central Tax) on account of apportionment as provided for in section 17 of the Integrated Goods and Services Tax Act, 2017; (b) monthly reports containing State-wise details containing list of registered persons who have discharged liability of Central Tax by utilising the input tax credit of Integrated Tax, in accordance with the provisions of section 18 of the Integrated

Goods and Services Tax Act, 2017 shall be in FORM GST
STL — 2.02. Note: The summary of the liability of Central
Tax discharged by utilising the credit of Integrated Tax shall
be reflected in column (4) of FORM GST STL – 2.01 and the
summary of Integrated Tax liability discharged by utilising
credit of Central Tax shall be reflected in column (3) of
FORM GST STL – 2.01. 6. Report relating to apportionment
of Integrated Tax recovered against demand and admitted
amount deposited at the time of filing appeal, between Centre
(Central Tax) and State (State Tax) or Centre (Union Territory
Tax).— The details relating to recoveries of Integrated Tax
and interest and penalty thereon on the basis of a demand
order, or admitted amount deposited at the time of filing
appeal or the compounding amount to be made in month shall

be transmitted by the common portal to the Authorities in FORMS GST STL – 3.01 to GST STL — 3.02, as follows, namely:— (a) a monthly State-wise consolidated statement showing a summary of amount recovered as Integrated Tax, and the interest and penalty thereon, or admitted amount deposited at the time of filing appeal or the compounding amount, to be apportioned to State (State Tax) or Centre (Union Territory Tax), and to Centre (Central Tax), shall be in FORM GST STL – 3.01; (b) list of registered persons in a State or Union Territory from whom recovery of Integrated Tax has been made with interest and penalty thereon, or admitted amount of Integrated Tax deposited at the time of filing appeal or the compounding amount, shall be in FORM GST STL – 3.02. Note 1: The admitted amount of Integrated

Tax deposited at the time of filing an appeal shall be reflected in the report for the period during which the concerned appeal is filed. Note 2: The recoveries of Integrated Tax and the interest and penalty thereon on the basis of a demand order shall be reflected in the period during which the amount is recovered in full. 7. Report relating to apportionment of Integrated Tax amount, where place of supply could not be determined or taxable person making such supply is not identifiable, between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax).— The details relating to the apportionment of Integrated Tax to State (State Tax) or to Centre (Union Territory Tax), and to Centre (Central Tax), to be made in a month shall be transmitted by the common portal to the Authorities in FORMS GST STL – 4.01 to GST STL —

4.03, for each State and Union Territory, as follows,

namely:— (a) a monthly State-wise consolidated statement showing a summary of the apportionment of Integrated Tax to State (State Tax) or Centre (Union Territory Tax), and to Centre (Central Tax), in a particular month relating to Integrated Tax collected in respect of which place of supply could not be determined or the taxable person making such supplies is not identifiable, as provided under the proviso to sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be in FORM GST STL – 4.01;

(b) list of registered persons from whom Integrated Tax has been collected in respect of which place of supply made by taxable person could not be determined, and is to be apportioned as provided under first proviso to sub-section (2)

of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be in FORM GST STL – 4.02; Explanation:- The list of registered persons of a State or Union Territory who have made exports but the refund of the same has not been claimed within the relevant period prescribed in section 54 or the claim of the refund has been rejected, either fully or partially, on any ground other than the reason specified in rule 4(b)(iii)(A)(III) or 4(b)(iii)(A)(IV) above, shall be included in the report in FORM STL – 4.02. (c) the details of Integrated Tax collected in respect of which the taxable person making the underlying supplies is not identifiable, and is to be apportioned as provided under second proviso to sub-section (2) of section 17 of the Integrated Goods and Services Tax Act, 2017 shall be in FORM GST STL – 4.03 and this shall be

an annual report to be submitted in October each year. 8.

Report relating to reduction of amount to be apportioned to Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax) due to Integrated Tax apportioned earlier but subsequently refunded.— (1) The details relating to reduction of amount to be apportioned to Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax), to be made in a month shall be transmitted by the common portal to the Authorities, in FORMS GST STL – 5.01 to GST STL — 5.04, due to Integrated Tax apportioned earlier but- (a) subsequently refunded as provided for in sub-section (5) of section 17 of the Integrated Goods and Services Tax Act, 2017; or (b) ineligible credit on account of the said Integrated Tax apportioned earlier subsequently having become eligible in

accordance with sub-section (1) of section 18 of the Central Goods and Services Tax Act, 2017 read with sub-section (1) of section 18 of the State Goods and Services Tax Act, 2017 of the concerned State, section 20 of the Integrated Goods and Services Tax Act, 2017 and section 21 of the Union Territory Goods and Services Tax Act, 2017 shall be in FORMS GST STL – 5.01 to GST STL — 5.03 in the manner hereinafter provided. (2) (a) a monthly State-wise consolidated statement showing a summary wherein Integrated Tax paid by a taxpayer has already been apportioned but- (i) subsequently refunded to the person due to the provisions of the Central Goods and Services Tax Act, 2017 or the State Goods and Services Tax Act 2017 of the concerned State or, the Union Territory Goods and Services Tax Act, 2017 leading to a

reduction in amount to be apportioned to Centre (Central Tax) or State (State Tax) or Centre (Union Territory Tax), in a particular month as provided for in sub-section (5) of section 17 of the Integrated Goods and Services Tax Act, 2017; or (ii) subsequently the ineligible credit in respect whereof having become eligible, as referred to in clause (b) of sub-rule (1) above, shall be in FORM GST STL – 5.01; (b) monthly reports containing State-wise details pertaining to the information contained in FORM GST STL — 5.01 shall be further provided as under, namely:— (i) list of registered taxpayers the Integrated Tax paid by whom and was apportioned earlier due to the underlying inter-State inward supplies for which input tax credit was ineligible previously but has now become eligible in accordance with sub-section

(1) of section 18 of the Central Goods and Services Tax Act, 2017 read with sub-section (1) of section 18 of the State Goods and Services Tax Act, 2017 of the concerned State, section 20 of the Integrated Goods and Services Tax Act, 2017 and section 21 of the Union Territory Goods and Services Tax Act, 2017 leading to reduction of Integrated Tax shall be in FORM GST STL – 5.02. Note: The summary of reduction in amount to be credited to State Tax or Union Territory Tax and Central Tax shall be reflected at S. No. 1 of FORM GST STL – 5.01; (ii) list of registered taxpayers where Integrated Tax recovered under section 79 of Central Goods and Services Tax Act, 2017 and State Goods and Services Tax Act, 2017 of the concerned State (or section 21 of Union Territory Goods and Services Tax Act, 2017) or paid consequent to a demand

raised by the proper officer is apportioned, and the amount so recovered is subsequently refunded pursuant to an appeal order, as provided under sections 107, 112, 113, 117 and 118 of the Central Goods and Services Tax Act, 2017 and the State Goods and Services Tax Act, 2017 of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act, 2017), or where the amount of Integrated Tax paid is subsequently refunded in terms of section 77 of the Central Goods and Services Tax Act, 2017 and the respective State Goods and Services Tax Act, 2017, as aforesaid, leading to reduction in Integrated Tax shall be in FORM GST STL –

5.03. Note: The summary of reduction in amount to be debited to State Tax or Union Territory Tax and Central Tax shall be reflected at S.No.2 of FORM GST STL – 5.01; (iii) list of

registered taxpayers where the liability of payment of Integrated Tax is reduced on account of any reason other than an amendment in the amount payable after the said payment has been made, on account of rectification of return as provided under sections 37, 38 and 39 of the Central Goods and Services Tax Act, 2017 and the State Goods and Services Tax Act 2017 of the concerned State (or section 21 of the Union Territory Goods and Services Tax Act, 2017), where the excess Integrated Tax so paid has been apportioned, and the same is now required to be reduced from the Central Tax and State Tax or Union Territory Tax, shall be in FORM GST STL – 5.04. Note 1: The summary of reduction in amount to be credited to State Tax or Union Territory Tax and Central Tax shall be reflected at S.No.3 of FORM GST STL – 5.01. Note

2: Reduction on account of amendment of tax payable necessitated by rectification of any return is settled by netting off values in the return and hence what will remain in FORM GST STL – 5.04 is the reduction in tax paid on account of any other reason only. 9. Report relating to recovery of various taxes from refunds and transfer of amount within cash ledger.— Report of settlement arising between Centre (Central Tax) and State (State Tax) or Centre (Union Territory Tax) or Centre (Cess) on account of, – (a) recovery of any tax, interest, penalty, fees or any other amount from refund, in terms of subsection (10) of section 54 of the Central Goods and Services Tax Act, 2017 and State Goods and Services Tax Act, 2017 of the concerned State read with section 21 of the Union Territory Goods and Services Tax Act, 2017; and (b)

transfer of amounts from one head of the electronic cash ledger of a registered person to another head of the said registered person or to the electronic cash ledger of another distinct person as specified in sub-section (10) of section 49 and section 53A of the Central Goods and Services Tax Act, 2017 read with sub-section (10) of section 49 and section 53A of the State Goods and Services Tax Act, 2017 of the concerned State and section 17A of the Integrated Goods and Services Tax Act, 2017, shall be transmitted by the common portal in FORMS GST STL – 6.01 to GST STL – 6.05, as follows, namely:— (i) summary of the amount recovered from the refund claimed by taxpayer and amount transferred from one head to another of the electronic cash ledger of the registered person or from one head to another of the electronic

cash ledger of a distinct person shall be in FORM GST STL – 6.01 and details provided as under; (ii) list of taxpayers from whose refund amount of any liability has been recovered shall be in FORM GST STL – 6.02 and major or minor head wise summary thereof shall be in FORM GST STL – 6.02A; and (iii) list of taxpayers who have made inter head transfer of amount within cash ledger shall be in FORM GST STL – 6.03 and major or minor head wise summary thereof shall be in FORM GST STL – 6.03A and State-wise summary shall be in FORM GST STL – 6.05;

(ii) summary of refunds of State Tax or Union Territory Tax disbursed by the Centre shall be transmitted to the Central Government in FORM GST STL -6.04 along with a taxpayer-

wise list thereof in Form GST STL – 6.04A. Note: FORM GST STL – 6.04 is not part of the settlement process but the report is transmitted to the Department of Revenue.

10. Consolidated Settlement Report for each State and Union Territory and for Centre.— (1) A monthly Consolidated Settlement Report for each State and Union Territory, in FORM GST STL 7.01 shall be maintained providing information about transfer of funds to be made from State Tax or Union Territory Tax account to Integrated Tax account and from Integrated Tax account to State Tax or Union Territory Tax account based on the consolidated summary of settlement details contained in FORMs GST STL – 1.01, 3.01, 4.01 and 5.01. (2) A monthly Consolidated Settlement Report for the

Centre, in FORM GST STL – 7.02 shall be maintained providing information about transfer of funds to be made from Central Tax account to Integrated Tax account and from Integrated Tax account to Central Tax account based on the consolidated summary of settlement details contained in FORMs GST STL – 1.01, 2.01, 3.01, 4.01 and 5.01. 11. Other provisions.— (1) The Principal Chief Controller of Accounts shall, on the receipt of above reports, calculate the net payment to be made from the Integrated Goods and Services Tax account to each State or vice versa and shall send to the Department of Revenue a State-wise summary of the same within three working days of receipt of the data from Goods and Services Tax Network and thereafter, based on receipt of this data, a provisional sanction order for the month shall be

issued by the Department of Revenue as per the procedure specified in sub-rule (2). (2) The procedure for resolution of any discrepancy in the data provided by Goods and Services Tax Network shall be as follows, namely:—

(a) on the basis of the above reports provided by Goods and Services Tax Network for every month, the Central and respective State Accounting Authorities, the Board and the State Tax nodal authorities shall reconcile the details of the payments received, Input Tax Credit cross-utilisation, reversal and declarations thereof, and apportionment details received from Goods and Services Tax Network, and shall revert to Goods and Services Tax Network and Principal Chief

Controller of Accounts in case of any discrepancy by the 20th of the subsequent month;

(b) if any discrepancy is pointed out by the Central or State Accounting Authority or Taxation Authority within this period, the Goods and Services Tax Network shall look into it and prepare a Revised Calculation, if required and send it again to both the Central as well as State Accounting, Taxation Authorities and Principal Chief Controller of Accounts by 25th of the said subsequent month;

(c) based on the revised calculation received from Goods and Services Tax Network and after having reconciled the discrepancy referred to in clauses (a) and (b), in case any changes have been made with respect to any State, the

Principal Chief Controller of Accounts shall calculate the net payment to be made from Integrated Goods and Services Tax account to each State or vice versa and shall send to

Department of Revenue a final State-wise summary of the same within three days of receipt of the revised data from

Goods and Services Tax Network and based on receipt of this data a final sanction order for the month shall be issued by the

Department of Revenue as per the following procedure

namely:—

(i) the Principal Chief Controller of Account shall send to

Department of Revenue, Ministry of Finance the details of the

State-wise fund settlement with States;

(ii) a designated officer in the Department of Revenue shall issue the sanction order of funds to be transferred from Integrated Goods and Services Tax account to each State or vice versa after obtaining necessary approvals of the competent authority;

(iii) the provisional sanction order for each month for each State shall be issued based on details issued by Principal Chief Controller of Accounts as per sub-rule (1);

(iv) the final sanction order for each month for each State, in case needed, shall be issued based on details issued by Principal Chief Controller of Accounts as per clause (b);

(v) the sanction orders shall be issued within three days of receipt of details of the State-wise fund settlement issued by Principal Chief Controller of Accounts;

(vi) the electronic Sanction (digitally signed) addressed to Central Accounting Authority containing State-wise details shall then be sent to the Office of Principal Chief Controller of Accounts, Central Board of Indirect Taxes and Customs;

(vii) the sanction letter shall also contain the details of settlement and it shall be available in records of State Government for future reconciliation and audit purposes;

(viii) the State Governments shall be informed about the fund being transferred by Centre through the sanction;

(ix) a copy of sanction shall also be endorsed to concerned

State Accountant General;

(x) the Central Accounting Authority shall generate an Inter

Government Advice on the basis of sanction received from

Department of Revenue and send it to the Reserve Bank of

India [Central Accounts Section, Nagpur] electronically

within three days of issue of sanction order;

(xi) the Reserve Bank of India shall make the necessary fund

settlement between the Consolidated Fund of India and the

Consolidated Fund of States of the respective State, on the

basis of electronic Inter Government Advice; generate the

‘Clearance Memo’ and transmit the same to Central

Accounting Authority and State Accounting Authorities and Accountant General;

(xii) the Central Accounting Authority shall make appropriate accounting entries at the time of issuance of inter Government Advice to Reserve Bank of India;

(xiii) the respective State Accounting Authority and Accountant General shall make appropriate accounting entries at the time of receipt of clearance Memo from Reserve Bank of India. (d) The procedure for resolution of any discrepancy in respect of lists generated in accordance with the Standard operating Procedure, shall be as follows, namely:— (d) on receipt of the reports generated in accordance with the Standard Operating Procedure provided by Goods and

Services Tax Network for every month, the State Tax nodal authorities shall reconcile the details of the payments received, Input Tax Credit cross-utilisation, reversals and declarations thereof and apportionment details as received from Goods and Services Tax Network, and where any discrepancy is noticed in respect of the said reports, the concerned nodal authority shall communicate the same to the Goods and Services Tax Network their findings with respect to the said discrepancy, attaching thereto a detailed explanation in support of their findings, along with the necessary evidence and documents, if any, connected to the said matter, as far as possible, within a period of three months from the end of the month in which the reports are received;

(i) the communication, findings, explanation and the evidence and documents referred to in sub-clause

(i) above shall be examined in detail by Goods and Services Tax Network, as far as possible, within a period of three months from the end of the month in which the said communication is received, and where the explanation is borne out from the records and other evidence, if any, in connection with the matter under examination, any amount found eligible for settlement shall be included in the reports of the period immediately succeeding the period in which the examination was concluded:

(iii) Provided that where only a part of the amount excluded from the reports is borne out from the records and other

evidence, if any, in connection with the matter under examination, only so much of the amount as is so borne out shall be included in the report of the succeeding period, as aforesaid.

[F. No. S-31011/96/2025-ST-I-DoR]

MUTHURAMAN C., Under Secy.

Maharashtra Extended GST Appeal Deadline Till June 30, 2026 for Earlier Orders

The Maharashtra Finance Department, through a notification dated March 24, 2026, issued under Section 112(1) of the Maharashtra Goods and Services Tax Act, 2017, has prescribed timelines for filing appeals before the Appellate Tribunal. It specifies that for orders communicated before April 1, 2026, taxpayers can file appeals up to June 30, 2026. For orders communicated on or after April 1, 2026, the standard limitation period of three months from the date of communication will apply. This notification aims to provide clarity and a transitional window for pending cases, ensuring

that taxpayers who received orders prior to the specified cut-off date are not disadvantaged. It effectively harmonizes the appeal filing process by introducing a clear deadline for older cases while maintaining the statutory time limit for new orders, thereby facilitating smoother implementation of appellate procedures under the Act..

**FINANCE DEPARTMENT Mantralaya, Madam Cama Marg,
Hutatma Rajguru Chowk,**

Mumbai 400 032, dated the 24th March 2026

NOTIFICATION Maharashtra Goods and Services Tax Act,
2017 No. MGST-2026/C.R.11/Taxation-1.— In exercise of
the powers conferred by sub-section (1) of section 112 of the
Maharashtra Goods and Services Tax Act, 2017

(Mah. XLIII of 2017), the Government of Maharashtra, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date upto which appeal may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal. By order and in the name of the Governor of Maharashtra,

SANJAY KANDHARE,
Deputy Secretary to Government.

Gross and Net GST revenue collections for the month of Feb, 2026

The Government released provisional GST revenue figures for February 2026 showing continued year-on-year growth in both gross and net collections. Gross Domestic Revenue increased from ₹1,28,957 crore in February 2025 to ₹1,35,772 crore in February 2026, reflecting 5.3% growth, while Gross Import Revenue rose 17.2% from ₹40,821 crore to ₹47,837 crore. Total Gross GST Revenue (domestic plus imports) stood at ₹1,83,609 crore in February 2026 compared to ₹1,69,779 crore in February 2025, marking 8.1% growth. On a yearly basis (up to February), total gross collections increased 8.3% from ₹18,71,670 crore to ₹20,27,033 crore.

Refunds during February 2026 totaled ₹22,595 crore, registering 10.2% growth over ₹20,500 crore in February 2025. Net GST Revenue for February 2026 stood at ₹1,61,014 crore as against ₹1,49,278 crore in February 2025, reflecting 7.9% growth. Net domestic revenue grew 6.2%, while net customs revenue grew 14.2%. Compensation cess collections were noted as a transitory arrangement until loan and interest liabilities are discharged, with figures stated as provisional.

State-wise SGST collections and IGST settlements reflected varied trends. Pre-settlement SGST for February 2026 stood at ₹45,900 crore compared to ₹43,704 crore in February 2025, showing 5% growth, while post-settlement SGST rose 7% to ₹88,764 crore. Among larger states, Maharashtra, Gujarat,

Karnataka, Tamil Nadu, Uttar Pradesh and Delhi recorded notable contributions. Till February 2026, cumulative pre-settlement SGST collections grew 7% and post-settlement collections grew 6% compared to the previous year. Table 3 data for the period April 2025 to February 2026 showed total domestic collections of ₹14,85,567 crore with overall growth of 6.4% over the corresponding period of 2024–25. Growth varied across states and union territories, with several states recording positive growth while some reflected moderation or decline. The data includes collections by central and state formations, number of GSTINs as on 28 February 2026, and OIDAR collections. All figures are provisional and subject to finalisation.

Goods and Services Tax Government of India, States and Union Territories Gross and Net GST revenue collections for the month of Feb, 2026 Mar 1st, 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

22 GSTAT Judicial Members Appointed as Vice Presidents

The Government has issued an Office Order dated 23.03.2026 appointing 22 Judicial Members of GSTAT as Vice Presidents for different State Benches under GST.

The Government of India, through Office Order No. 01/2026 dated 23 March 2026, has designated multiple Judicial Members of the Goods and Services Tax Appellate Tribunal (GSTAT) as Vice Presidents of their respective State Benches under Section 109(7) of the Central Goods and Services Tax Act, 2017. This administrative move aims to strengthen the institutional framework and leadership structure of GSTAT across various regions in India. A total of 22 Judicial

Members have been assigned Vice Presidential roles covering states and union territories including Delhi, Maharashtra, Karnataka, Tamil Nadu, Uttar Pradesh, and others. The appointments are intended to enhance efficiency in adjudication, ensure better case management, and streamline appellate processes under GST law. The order reflects the government's continued efforts to operationalise GSTAT effectively and improve dispute resolution mechanisms. It also ensures regional representation and administrative decentralisation for handling indirect tax litigation more efficiently.

F. A-50050/99/2018-CESTAT-DOR-DOR-Part (3)

Government of India Ministry of Finance Department of

Revenue *****

office Order No. 01/2026 | 23 March 2026

The President of India, in exercise of powers conferred under Section 109(7) of the Central Goods & Services Tax Act, 2017, is pleased to designate the following Judicial Members of GSTAT as Vice Presidents of their respective state benches as indicated against their names below:-

S.No.	. Name (Shri/Ms./Smt.)	State Bench
1.	Manoj Shankar	Bihar
2.	Sanjay Kumar Aggarwal	Delhi
3.	Rakesh Syal	Haryana

4.	Ajai Kumar Srivastava	Himachal pardesh
5.	Jitendra Kumar Singh	Jammu & Kashmir and Ladakh

Copy to: 1. The Hon'ble President, Pr. Bench, GSTAT, New Delhi 2. All the Vice-Presidents for their respective benches 3. PS to FM / PS to MOS(F) / PPS to Secretary (Revenue)/ / AS (Revenue) / Joint Secretary (Revenue)/ JS (TPRU) / JS (CBIC — Admin) 4. The Registrar, GSTAT, Principal Bench, New

Delhi (for circulation among all the Hon`ble Members of
GSTAT) 5. Dir. (HO) / Dir. (NC) / DS(ST) / Dir. (Pers & Vig.)
/ Dir. (Ad. II) / Dir. (Ad.VI) 6. Office Order Folder.

Rajasthan HC Condones Delay Due to Accountant's Lapse in GST Appeal Filing

Case Law Details

Case Name : M R Traders Vs Union of India (Rajasthan High Court)

Related Assessment Year :

Courts : All High Courts Rajasthan High Court

M R Traders Vs Union of India (Rajasthan High Court) The petitioner, a registered firm under the CGST Act, 2017 and RGST Act, 2017, challenged the cancellation of its GST registration and the subsequent dismissal of its appeal as time-barred. The registration was cancelled by an Order-in-Original dated 09.03.2023 on the ground of non-filing of GST returns

for six months, with retrospective effect from 01.04.2022. The petitioner filed an appeal under Section 107 of the CGST Act on 18.12.2023, which was delayed by approximately 160 days beyond the prescribed limitation period.

**Detention Order Quashed Due to Failure to Consider
Taxpayer's Reply on E-Way Bill Delay**

**Case Name : Pacific Cyber Technology Private Limited Vs
State of Gujarat & Ors. (Gujarat High Court) Appeal
Number and Date of Judgement/Order are available only
for members.**

Related Assessment Year :

**Courts : All High Courts (21689) Gujarat High Court
(1591)**

Pacific Cyber Technology Private Limited Vs State of Gujarat
& Ors. (Gujarat High Court) In Pacific Cyber Technology
Private Limited vs State of Gujarat & Ors., the Gujarat High
Court examined the validity of a detention order and
consequential demand order issued under GST provisions. The

petitioner challenged the detention order dated 04.06.2025 (Form MOV-06), the demand order dated 14.06.2025 (Form MOV-09), and the subsequent order dated 15.06.2026 (Form DRC-07), primarily on the ground that the authorities failed to consider the explanation submitted in reply dated 06.06.2025.

GST Registration Cancellation Quashed Due to Vague

SCN and Mechanical Order

Case Name : Om Enterprises Vs Om Enterprises (Bombay

High Court) Appeal Number and Date of Judgement/Order are

available only for members.

Related Assessment Year :

Courts : **All High Courts (21689) Bombay High Court (2616)**

Om Enterprises Vs Om Enterprises (Bombay High Court) In

Om Enterprises vs Om Enterprises, the Bombay High Court

considered the validity of cancellation of GST registration based on a show-cause notice and subsequent order passed by the respondent authority. The petitioner's registration was suspended and a show-cause notice dated 12 October 2022 was issued alleging that the registration had been obtained by fraud, wilful misstatement, or suppression of facts. The notice directed the petitioner to submit a reply within seven working days and appear for a personal hearing, failing which the matter.