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## Tax Trends

Top Tax News This Week

## Customs procedures must enable faster global market access for exporters: Revenue Secretary

At the National Symposium on Customs Reforms-2026, Revenue Secretary Arvind Shrivastava highlighted that India's customs framework must actively facilitate exporters in accessing global markets with speed and certainty, especially as the country strengthens domestic manufacturing and supports MSMEs, digital entrepreneurs, and startups. Emphasising that the key pillars of the Union Budget's customs reforms are "trust in stakeholders" and effective use of technology, he noted a shift from an adversarial tax relationship to one based on partnership and collaboration. Shrivastava underscored that modern customs administration plays a vital role not only in regulation but also in enabling economic growth, securing supply chains, and enhancing India's global competitiveness.





## Delhi High Court order: Tax Department can't impose Black Money law on 'involuntary residents' to get foreign asset information

The Delhi High Court has stayed the Income Tax Department's move to seek foreign asset disclosures from Dubai-based businessman Rajiv Saxena under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, holding that mere physical presence in India for over 181 days particularly if involuntary does not automatically justify invoking the Black Money law. The Court observed that if an individual is ultimately found not to qualify as a 'resident' under tax laws, proceedings under the BMA cannot be sustained, raising important questions on the applicability of the Act in cases of forced or involuntary stay in India.

## **GST commissioner accused of relying on AI-generated non-existing and unrelated orders, Gujarat HC stresses regulation**

The Gujarat High Court has issued notices to Central GST and Excise authorities after observing that an adjudication order appeared to rely on “AI-generated” or non-existent case laws. A bench of Justice A S Supehia and Justice Pranav Trivedi, while hearing a matter involving M/s Marhabba Overseas Pvt. Ltd., noted concerns that certain judgments cited by the department were either non-existent or unrelated to the issues in dispute. Terming the findings “flawed and deceptive,” the Court indicated the need to prescribe parameters for quasi-judicial authorities when relying on High Court and Supreme Court precedents, particularly cautioning against blind reliance on AI-generated citations. The matter is scheduled for further hearing on March 12.



**The Indian Express**



## **New GDP series to have greater reliance on GST data**

As per recent news reports, the Ministry of Statistics and Programme Implementation (MoSPI) will shift India's GDP base year to 2022–23 from February 27, 2026, significantly expanding the use of GST data to improve the accuracy of national and state-level estimates. The revised series will replace proxy-based methods with GST-driven corporate data for better GVA and GSDP estimation, use MCA financial statements for NBFC calculations, refine identification of active entities through GST filings, and incorporate updated construction sector benchmarks from an NSSO pilot study, along with reclassification of certain provident funds under Financial Auxiliaries. Revised quarterly figures, advance estimates, and back-series data will be released under the new framework on the same date.

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