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Tax Trends

Top Tax News This Week

Delhi GST Appellate Tribunal principal bench empowered to hear appeals against National Appellate Authority for Advance Ruling (NAAAR) orders

The Ministry of Finance, Department of Revenue, has issued Notification No. 18/2024-Central Tax dated May 7, 2026, empowering the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) in New Delhi to hear appeals filed under Section 101B of the Central Goods and Services Tax (CGST) Act, 2017. The notification will be deemed to have come into force from April 1, 2026. Through this notification, the Central Government has authorised the Principal Bench of GSTAT to hear appeals related to advance ruling matters under the GST law.





Businesses may face stricter GST refund validation under new filing process

In a bid to make the GST refund system more automated, the government is introducing an Annexure-B offline utility in place of the earlier PDF-based Annexure-B in Form GST RFD-01, making the refund filing process more streamlined, structured and system-driven. With this enhancement, businesses claiming GST refunds on unutilised Input Tax Credit (ITC), particularly exporters and taxpayers operating under an inverted duty structure, are expected to benefit from improved data accuracy, faster processing and greater transparency in refund applications.

GST Council to get four new representatives at next meeting

Federal indirect tax body, the Goods and Services Tax (GST) Council, will have four new representatives when it meets next, reflecting political changes in states after the recent assembly polls. Three new representatives will be from Kerala, West Bengal and Tamil Nadu, which saw regime change following the assembly elections in April, according to two persons familiar with the development. They will succeed Kerala's K.N. Balagopal, West Bengal's Chandrima Bhattacharya and Tamil Nadu's Thangam Thennarasu. The fourth new face will be from Bihar, which saw a leadership change last month after Samrat Chaudhary was declared the chief minister.





SC reviews GST on costs paid to municipal bodies

In a matter having "large ramifications," the Supreme Court said that it will examine whether goods and services tax (GST) under reverse charge basis can be levied on companies for payments made to municipal bodies for repair and restoration work of roads and pavements after laying down the electricity distribution lines. In September, the Gujarat High Court ruled that the reimbursement of road restoration charges by an electricity distribution company to a civic body was not a taxable service. It said that it was mandatory for the distribution licensee to make compensation for damage caused while laying down the distribution lines by digging up the road.

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