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Tax Trends

Top Tax News This Week

Delhi HC orders mandatory biometric Aadhaar for GST registration

The Delhi High Court has directed authorities across the country to ensure that no GST registration is granted without biometric-based Aadhaar authentication, in view of the continued misuse of stolen or forged PAN and Aadhaar details for obtaining fraudulent registrations. The Court noted that 2,800 fraudulent registrations involving tax evasion of ₹15,085 crore were detected in FY 2023-24, while 1,654 cases involving ₹13,109 crore were detected in FY 2024-25. The Court observed that despite biometric authentication being stated to be mandatory, its implementation was not comprehensive. The matter is next listed for hearing on 22 September 2026.





IAMAI wants 5% GST dropped for app-based rides

The Internet and Mobile Association of India (IAMAI) has sought exemption from the 5% GST applicable to passenger transport services provided through app-based mobility platforms. IAMAI submitted that, in several cases, drivers collect fares directly from passengers while the platform merely facilitates the connection, and therefore GST should not be levied on the platform under Section 9(5) of the CGST Act. The association also highlighted divergent rulings by State tax authorities on the applicability of Section 9(5), seeking greater clarity and uniformity in the tax treatment of such platforms.

Gujarat Assembly passes GST amendment, livestock feed regulation bills

The Gujarat Assembly has passed the Gujarat GST (Amendment) Bill, 2026, aimed at aligning the Gujarat GST Act, 2017 with the Central GST framework and GST Council decisions. The amendments seek to provide greater clarity on credit notes and facilitate quicker refunds under the inverted duty structure. Further, the Bill proposes to remove the existing ₹1,000 threshold for refund claims relating to exported goods on which tax has been paid, thereby enabling refunds irrespective of the amount involved.





Business or profession? Wrong code triggers income tax notices on ‘defective returns’

The Income Tax Department has issued an unusually high number of defective return notices under Section 139(9) for AY 2024-25, citing incorrect, missing or inconsistent business/profession codes in ITRs. Tax professionals have cautioned that a mismatch between the selected code and the activities reported in the financial statements may lead to further compliance requirements, including audit-related implications in certain cases. Taxpayers receiving such notices should rectify the discrepancy within the prescribed timeline, failing which the return may be treated as defective and potentially invalid.

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