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Tax Trends

Top Tax News This Week

SC dismisses Centre's review plea in GST ITC case vs Airtel, Indus

Supreme Court (SC) dismissed the Centre's review petitions on Wednesday regarding its August 2025 judgment, which upheld the input tax credit (ITC) claims made by Bharti Airtel and Indus Towers for goods and services used in establishing mobile towers.



Business Standard



Income tax return for social media creators: Last date, ITR forms, GST obligations and more

India's expanding creator economy has significant GST implications for YouTubers, influencers, and social media creators who earn through brand collaborations, affiliate income, and other services. Creators must monitor their total revenue across various income streams to determine if they are required to register for GST and fulfil payment obligations. Whereas for those providing services to international clients or platforms, additional GST provisions, including those related to the export of services, may also apply. Creators need to track their aggregate turnover across income streams to determine whether GST registration and payment obligations apply. For creators providing services to overseas clients or platforms, additional GST provisions, including those relating to exports of services, may become relevant.

GST registration rules may change for businesses passing on over ₹2.5 lakh tax credit a month

Centre and state tax officers are developing uniform GST registration guidelines for businesses with tax-credit liabilities over ₹2.5 lakh per month. This aims to standardise required documents, reduce uncertainty, and improve the GSTN portal's guidance. Currently, about 65% of GST registrations are processed through a simplified route for smaller businesses. Officials are also considering automating GST registration cancellations and clarifying cancellation grounds, with proposals set to be presented to the GST Council.





Industry Seeks GST Input Tax Credit Relief for Data Centres

Industry bodies are seeking wider Goods and Services Tax (GST) input tax credit (ITC) on construction and employee-related expenses for data centres and other businesses. This move aims to reduce business costs and enhance India's competitiveness as an investment destination for capital-intensive infrastructure.

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