MOORE Singhi

JUNE & JULY 2026

GST COMPENDIUM

A Monthly Guide to GST Law, Practice and Jurisprudence

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GSTAT Advisories & Circulars

Five clarifications that prevent technical dismissal of appeals

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3	Online Payment of Court Fees – 72-Hour Reconciliation Protocol	July 2026
4	Token Generation Facility – Protective Filing Mechanism – Order No. 156/2026	10 July 2026
5	CBIC Guidelines on Departmental Appeals Before GSTAT in CAA/DGGI Cases	July 2026

01 · Rule 123 Relaxed scrutiny of appeals under Rule 123 of GSTAT (Procedure) Rules, 2025 extended till 31 Dec 2026. Minor defects – mismatch in annexures, pagination, affidavit format – not to lead to dismissal.

02 · Pre-Deposit Where High Court/Supreme Court has granted exemption from pre-deposit or directed deposit of lesser amount, appellant can self-calculate correct pre-deposit and link payment via DRC-03A on GST portal.

03 · Court Fees Court fee payments made online via Bharat Kosh/GSTAT portal will reflect after 72-hour reconciliation. Appeals not defective if challan generated within limitation and credit reflects within 72 hours.

04 · Token Facility Facility to generate token for appeals where filing attempted before 31 July 2026 but could not complete due to portal issues. Appellant gets 60 days from token generation to complete filing.

05 · Departmental Appeals Departmental appeals against appellate orders in DGGI Common Adjudicating Authority (CAA) cases must be reviewed and filed separately by the taxpayer's local jurisdictional CGST Commissionerate.

Sources: GSTAT Advisory – July 2026 · GSTAT (Procedure) Rules, 2025 – Rule 123 Extension Advisory · GSTAT Advisory – Pre-deposit Correction Mechanism – July 2026 · GSTAT Order No. 156/2026 dated 10.07.2026 · CBIC Circular No. 256/02/2026-GST dated 25.07.2026

Notifications & Circulars

GSTAT limitation, jurisdiction, migration and practice takeaways

CIRCULAR 01

Circular No. 255/01/2026-GST dated 25 June 2026 · June 2026

ISSUE	Jurisdiction upon migration of principal place of business from one State/UT to another.
BACKGROUND	Post Supreme Court judgment in Canon India [(2021) 16 SCC 247] and Ajit Mills [(1977) 4 SCC 98] various High Court judgments on jurisdiction (DGGI vs. Commissionerate), taxpayers challenged SCNs on ground of lack of jurisdiction – leading to stay of proceedings.
CLARIFICATION	CBIC clarified: Where jurisdiction of proper officer challenged, proceedings not to be kept in abeyance merely on that ground – adjudication to continue unless specific stay from Court. If jurisdictional issue upheld by Court, case to be transferred.

NOTIFICATION 01

Notification No. S.O. 3502(E) dated 30 June 2026 · June 2026

SUBJECT	Extension of limitation to file Appeal before GSTAT as prescribed under Section 112.
KEY AMENDMENT	Limitation for filing appeal against orders communicated on or before 1 May 2026 extended from 30 June 2026 to 31 July 2026. Departmental appeals under Sec 112(3) for orders passed before 1 Feb 2026 also covered. The notification does not extend limitation for fresh adjudication.

MOORE SINGHI COMMENTS

With 30,000+ appeals in queue and portal teething issues, these advisories prevent technical dismissal. Taxpayers must instruct their litigation teams to preserve challans, generate tokens before 31 July 2026 even if documents are incomplete, and leverage DRC-03A linking for court-modified pre-deposits. The 72-hour rule eliminates last-minute payment anxieties.

GSTN Portal Advisories

Portal changes and press releases — June & July 2026

01 New GSTR-3B — Auto-populated Liability

JULY 2026

- Table 3.1 outward supplies auto-populated from GSTR-1 & GSTR-1A, non-editable
- Table 4 inward supplies flows from GSTR-2B + IMS; ITC cannot exceed 2B
- Liability ledger pre-filled; only cash/credit payments, liabilities cannot be reduced

Compliance is moving to real-time, system-driven data

02 AATO Amendment Timeline — FY 2025-26

JULY 2026

- Apply for AATO amendment on GST portal between 1–31 July 2026; authorities review 1–15 August 2026
- Turnover reflection impacts e-invoicing threshold, QRMP eligibility and 2B availment

KEY DATES

1 – 31 Jul 2026 AATO amendment window	**1 – 15 Aug 2026** Jurisdictional review

MOORE SINGHI COMMENTS

The above advisories lead a shift towards more automated compliances resulting in reduced manual intervention and reconciliation between platforms. Companies must ensure teams are updated with changes and ERP is aligned with suitable modifications to avoid any non compliances.

Sources: GSTN Advisory dated 01 July 2026 · GSTN Advisory dated 17 Jun, 09 Jun & 02 Jul 2026 · GSTN Advisory June 2026

CHAPTER C

Judicial Pronouncements

Supreme Court · High Courts · GSTAT · AAR/AAAR

NINE RULINGS IN THIS EDITION

01 · AAAR Haryana — ITC on QIP
02 · Supreme Court — Rule 86A
03 · Bombay HC — Amalgamation
04 · Gauhati HC — Bona fide buyer
05 · Supreme Court — Leasehold plots
06 · Punjab & Haryana HC — Arrests
07 · Supreme Court — Section 74
08 · Calcutta HC — Digital signature
09 · GSTAT — Import of services

ITC on QIP expenses is fully recoverable

AAAR Haryana — Order-in-Appeal No. HAAAR/2023-24/05

CASE DETAILS

RHI Magnesita India Ltd (Formerly Orient Refractories Ltd) vs. AAR Haryana – Appeal before AAAR - Order-in-Appeal No. HAAAR/2023-24/05

ISSUE

- Whether ITC of GST paid on services availed for QIP – merchant banker, legal, listing, brokerage – is eligible under Sec 16?
- Whether such ITC is blocked under Sec 17(5)(c) or Sec 17(2) as relating to exempt supply of securities?

FACTS

- Applicant – listed company – undertook QIP in FY 2022-23 to raise Rs 400 crore for (I) expansion of manufacturing facility at Bhiwadi, (ii) repayment of debt, (iii) working capital.
- Expenses: Merchant Banker (BRLM) Rs 6.2 cr + GST Rs 1.11 cr, Legal Counsel Rs 1.1 cr + GST, NSE/BSE Listing fees Rs 35 lakh + GST, SEBI filing, depository, printing.
- Claimed ITC of Rs 1.45 crore on QIP expenses in GSTR-3B – Department issued ASMT-10 – proposed to disallow under Sec 17(5).

HELD

The Haryana AAAR has set aside a previous AAR ruling, confirming that ITC on QIP expenses—including merchant banker, legal, and exchange listing fees—is fully recoverable. The authority held that a QIP is a business activity designed to raise capital for taxable operations, not an exempt supply subject to credit blockage under Section 17(5). Backed by CBIC Circular 172, the ruling establishes a direct nexus between capital-raising costs and business furtherance.

REASONING — ITC ALLOWED (DEBT REPAYMENT PORTION)

- **Direct Nexus:** Repaying existing loans directly supports core business operations by reducing interest burden and freeing up liquidity.
- **Incidental to Business:** Under Section 2(17), raising funds to settle liabilities is an activity incidental to running a taxable business.
- **Supported by Precedents:** Aligns with Cenvat-era rulings (Steel Strips Wheels, Hinduja Global) affirming that capital-raising expenses for business operations carry an eligible ITC nexus.

OUR COMMENTS

The recent AAAR ruling brings welcome clarity by aligning with global VAT principles—confirming that the cost of raising capital for taxable business operations is eligible for ITC recovery. While the Tax Department may still appeal and a similar matter remains pending before the Supreme Court under the Service Tax Regime [M/s. Hinduja Global Solutions Ltd], businesses can proactively strengthen their position today. We recommend securing a clear Board Resolution and CA Certificate.

No negative blocking of Electronic Credit Ledger

Supreme Court — Judgment dated June 18, 2026

CASE DETAILS

Union of India vs M/s K.K. Alloys – Supreme Court – Date of Judgment: June 18, 2026 · Punjab & Haryana High Court (Affirmed): K.K. Alloys v. Union of India & Ors. [CWP-26150-2025, Decided on Nov 19, 2025]

ISSUE

Whether GST authorities have the power under Rule 86A to block the Electronic Credit Ledger in excess of the available ITC balance and create a negative balance for future credits?

FACTS

- The GST department blocked the Electronic Credit Ledger (ECL) of the taxpayer under Rule 86A by an amount exceeding the available ITC balance, creating a negative balance to pre-empt future credits.
- The Punjab & Haryana High Court held that Rule 86A only permits restricting existing ITC, not future credits or creating negative balances.
- The Revenue filed a Special Leave Petition (SLP) before the Supreme Court challenging the High Court order.

HELD

The Supreme Court dismissed the Revenue's appeal, affirming that Rule 86A only empowers authorities to temporarily restrict existing, available Input Tax Credit in the ECL. Authorities cannot create a negative balance or block future ITC yet to accrue. For any recovery exceeding the available balance, the department must follow the statutory adjudication process under Sections 73 or 74.

REASONING AS PROVIDED IN THE HIGH COURT DECISION

- **Condition Precedent:** Under Rule 86A, the presence of actual, available ITC in the Electronic Credit Ledger (ECL) is a prerequisite before blocking powers can be exercised.
- **No Negative Entries:** Rule 86A only permits temporary restrictions on existing credit. It does not authorize inserting negative balances or blocking future ITC yet to accrue.
- **Adjudication vs. Blocking:** Creating a negative balance forces illegal pre-adjudication recovery. Actual recovery must strictly follow statutory routes.

OUR COMMENTS

While an SLP dismissal under Art. 136 does not lay down a new law by itself, it leaves the High Court's ruling intact. This reinforces the national consensus (across Gujarat, Delhi, Telangana, and P&H High Courts) that negative ECL blocking is ultra vires. Any active negative block on a company's portal can be challenged immediately on the strength of this precedent. Finance teams should review ECL balances to ensure no illegal future credit restrictions are active.

Proceedings on a non-existent company are void

Bombay High Court — Judgment dated June 24, 2026

CASE DETAILS

Kanakia Spaces Realty Private Limited vs Union of India - Bombay High Court (W.P. No. 2586 of 2026) - Date of Judgment: June 24, 2026

ISSUE

- Whether a Show Cause Notice and consequential adjudication order passed under Section 74 of the CGST Act against an amalgamating company after it has ceased to exist post-merger are legally sustainable or void ab initio?
- Whether Section 87 of the CGST Act authorizes the Tax Department to initiate adjudication proceedings against a dissolved entity?

FACTS

- M/s Kanakia Supremo Construction Private Limited (KSCPL) merged into Kanakia Spaces Realty Private Limited (KSRPL - Petitioner) under a Court-approved Scheme of Amalgamation with an appointed date of April 1, 2015. KSCPL stood dissolved, and its name was struck off from the RoC.
- The Department was formally informed about the amalgamation on February 22, 2017. KSCPL's GST registration was eventually cancelled on February 17, 2020.
- Despite prior intimate knowledge and multiple written replies, proceedings continued against the dissolved entity.

HELD

The Bombay High Court allowed the writ petition and quashed the Order-in-Original dated December 31, 2025. The Court held that initiating tax proceedings or issuing a Show Cause Notice to a non-existent amalgamating company after its merger (especially when the Department had prior knowledge) is without jurisdiction and void ab initio.

REASONING

- **Supreme Court Precedent:** Relying on PCIT v. Maruti Suzuki India Ltd., proceedings initiated against a non-existent company after amalgamation are fundamental jurisdictional defects that render the entire proceeding void ab initio.
- **Scope of Section 87:** Section 87 only governs transactions during the transitional/intervening period (between the appointed date and Court order date) and cancellation of registrations. It does not empower the Department to issue notices against a dissolved entity.

OUR COMMENTS

For companies undergoing corporate restructuring, M&A, or amalgamations, it is vital to formally communicate entity dissolution to the GST authorities and cancel old registrations. Any assessment order or SCN issued against a dissolved company can be challenged directly based on this precedent.

ITC cannot be denied for a supplier's default

Gauhati High Court — Judgment dated June 4, 2026

CASE DETAILS

M/s Narayan Enterprise & Anr vs Union of India & Ors - Gauhati High Court (WP(C)/2933/2026) - Date of Judgment: June 4, 2026

ISSUE

Whether Input Tax Credit can be denied to a bona fide purchasing dealer under Section 16(2)(c) solely because the selling dealer failed to deposit tax with the government?

FACTS

- The petitioner bought goods, received valid invoices, and paid consideration along with GST via banking channels during FY 2018–19. The Department confirmed an IGST/CGST demand of ₹22.22 Lakh along with interest and 100% penalty under Section 74, solely alleging the suppliers failed to deposit tax with the government.
- Both Order-in-Original and Appellate orders upheld the demand. The petitioner filed a writ petition.

HELD

The High Court quashed the assessment and appellate demand orders in favour of the Assessee. A genuine buyer cannot be penalized or denied ITC for a supplier's default unless the Department proves bad faith or collusion.

REASONING

- **Impossible Burden:** Asking a bona fide buyer to anticipate or guarantee that a supplier will deposit tax imposes an impossible legal burden (On Quest Merchandising [2017 (10) TMI 1020 – Delhi High Court] & National Plasto Moulding precedent [2024 (8) TMI 836 – Gauhati High Court]).
- **Proper Remedy:** The Department must first recover unpaid tax from the defaulting supplier rather than penalizing the purchasing dealer.

OUR COMMENTS

A crucial judgment protecting buyers from harsh Section 16(2)(c) proceedings. To leverage this ruling in audits, businesses must maintain robust documentation—including banking payment proofs, e-way bills, and physical receipt records—proving transactions were genuine and conducted in good faith.

No GST on long-term industrial leasehold plots

Supreme Court of India — Judgment dated July 21, 2026

CASE DETAILS

Union of India & Anr. vs Gujarat Chamber of Commerce and Industry & Ors. - Supreme Court of India (Diary No. 33270-2025) - Date of Judgment: July 21, 2026

ISSUE

Whether the assignment/transfer of long-term leasehold rights in industrial plots (along with buildings) for lump-sum consideration constitutes a taxable "supply of service" under Section 7(1)(a) of the CGST Act, or a transfer of interest in immovable property falling under Schedule III (non-taxable)?

FACTS

- Industrial plot lessees (GIDC allottees) assigned/transferred long-term leasehold rights along with constructed buildings to third parties for a lump-sum consideration.
- The GST Department issued show cause notices proposing 18% GST under "other miscellaneous services".
- The Gujarat High Court quashed the demands, holding the transaction is a transfer of immovable property. Revenue filed Special Leave Petitions before the Supreme Court.

HELD

The Supreme Court dismissed the Revenue's Special Leave Petitions, affirming the High Court's view that no GST is leviable on the assignment or transfer of long-term industrial leasehold plots and buildings.

REASONING AS PROVIDED IN THE HIGH COURT DECISION

- **Benefit Arising Out of Land:** Leasehold rights represent benefits arising from land, which constitute immovable property.
- **Schedule III Exclusion:** Transferring absolute leasehold rights equates to a sale of land/building under Entry 5 of Schedule III (neither a supply of goods nor services).
- **Strict Construction:** Renting/leasing is covered under Schedule II as a service, whereas absolute assignment of underlying leasehold rights is excluded under Schedule III.

OUR COMMENTS

This landmark Supreme Court dismissal delivers significant relief to the manufacturing, real estate, and industrial sectors by settling the long-standing dispute on long-term leasehold plot transfers. Corporates facing 18% GST demands or ongoing audits on leasehold transfers can cite this binding decision to set aside pending show cause notices. Furthermore, entities that have previously paid GST under protest or during investigations on such assignments should evaluate filing tax refund claims.

Pre-adjudication arrest powers upheld

Punjab and Haryana High Court — Judgment dated July 15, 2025

CASE DETAILS

Rakesh Kumar vs Union of India & Anr. - Punjab and Haryana High Court (CWP-7147 of 2021 & connected petitions) - Date of Judgment: July 15, 2025

ISSUE

- Whether Sections 69 and 132 of the CGST Act are constitutionally valid and within Parliament's legislative competence under Article 246A?
- Whether arrests under Section 132(5) can be made prior to formal quantification/assessment under Section 73?

FACTS

- A batch of writ petitions was filed challenging the constitutional validity of Sections 69 (Power to Arrest) and 132 (Punishment for Offences) of the CGST Act, 2017.
- Petitioners alleged lack of legislative competence under the Constitution and violation of fundamental rights under Articles 14, 20, and 21.
- Petitioners also contended that arrests cannot be executed prior to the formal completion of assessment proceedings under Section 73/74.

HELD

The High Court dismissed the challenge and upheld the constitutional validity of Sections 69 and 132, relying on the Supreme Court ruling in Radhika Agarwal v. UOI [(2025) 6 SCC 545]. The Court affirmed that arrest powers are ancillary to tax collection and can be exercised even prior to assessment if "reasons to believe" are recorded with high certainty.

REASONING

- **Article 246A Competence:** Article 246A provides comprehensive legislative power to Parliament to enact laws for levying GST. Penalties, summons, and arrest powers are incidental and ancillary measures to prevent tax evasion.
- **Pre-Assessment Arrests Permissible:** Arrests prior to formal assessment under Section 73 are valid provided the Commissioner establishes non-bailable offences and tax evasion beyond statutory limits with a high degree of certainty.
- **Mandatory Safeguards:** Arrests cannot be made mechanically.

OUR COMMENTS

While this judgment confirms that tax authorities possess the legal power to execute pre-adjudication arrests, it simultaneously establishes vital procedural safeguards for corporate leadership. Arrests cannot be used as routine coercive or investigative tools without explicit, quantifiable evidence of a non-bailable tax evasion offence. Tax heads and directors should ensure that in the event of any search or summons, objective records and transactional documents are immediately presented.

No Section 74 without findings of fraud

Supreme Court of India — Judgment dated July 17, 2026

CASE DETAILS

Additional Commissioner, Grade 2 & Anr. vs M/s Safecon Lifesciences Private Limited - Supreme Court of India (SLP (C) No. 23993 of 2026) - Date of Judgment: July 17, 2026 - (Affirming Allahabad High Court in 2025 (9) TMI 919 - Allahabad High Court)

ISSUE

Whether proceedings under Section 74 of the CGST/UPGST Act, 2017 can be sustained for alleged fake ITC without establishing mens rea or recording explicit findings of fraud, wilful misstatement, or suppression of facts to evade tax?

FACTS

- The taxpayer faced UPGST Section 74 proceedings initiated by the Department alleging forged Input Tax Credit (ITC).
- The taxpayer established genuine transactions by proving actual physical movement of goods and valid payment of tax.
- The Allahabad High Court quashed the Section 74 tax demand on grounds that the Department failed to record any specific finding of fraud, wilful misstatement, or suppression.
- The Revenue filed a Special Leave Petition (SLP) challenging the High Court's order before the Supreme Court.

HELD

The Supreme Court dismissed the Revenue's Special Leave Petition, leaving the taxpayer-friendly High Court order fully intact.

REASONING AS PROVIDED IN THE HIGH COURT DECISION

- **Mandatory Pre-requisite for Section 74:** Invoking extended limitation and severe penalties under Section 74 strictly requires recorded findings of fraud, wilful misstatement, or suppression of facts with deliberate intent to evade tax.
- **Substantiation of Genuineness:** Where actual movement of goods and tax payment are conclusively proven by the assessee, allegations of fake ITC cannot stand in the absence of evidence showing intentional tax evasion.

OUR COMMENTS

This Supreme Court affirmation provides significant protection against the routine misuse of Section 74 by tax authorities who seek extended limitation periods and 100% penalties without substantiating fraudulent intent. When responding to Show Cause Notices issued under Section 74, taxpayers should compile complete documentary proof establishing transaction genuineness (such as tax invoices, e-way bills, and banking payment receipts) and challenge the invocation of Section 74 at the threshold.

Valid if digitally signed within limitation

Calcutta High Court — Judgment dated July 13, 2026

CASE DETAILS

M. M. Motors & Anr. vs The Senior Joint Commissioner of Revenue, Berhampore Circle, WBGST & Ors. - High Court of Calcutta (WPA 8929 of 2025) - Date of Judgment: July 13, 2026

ISSUE

- Whether an adjudication order under Section 73(9) that is digitally signed within the statutory limitation period under Section 73(10), but uploaded on the GST common portal after limitation expires, is time-barred and void ab initio?
- Whether the statutory limitation applies to the "issuance" of the order or to its "service/communication" to the taxpayer?

FACTS

- The taxpayer challenged a final GST adjudication order passed under Section 73(9) of the WBGST/CGST Act, 2017 for FY 2018–19.
- Pursuant to Notifications issued under Section 168A, the extended statutory deadline for issuing the order under Section 73(10) was April 30, 2024.
- The proper officer digitally signed and authenticated the final order on April 30, 2024 (at 21:15:13 hrs), but uploaded the order summary on the GST portal in Form GST DRC-07 on May 1, 2024 (one day past the deadline).

HELD

The Calcutta High Court dismissed the writ petition and ruled in favour of the Revenue, holding that the order issued within limitation remains legally valid and is not time-barred merely because portal uploading/service occurred on the following day.

REASONING

- **Issuance vs. Service Distinction:** The CGST Act deliberately distinguishes between "issuing" an order (Section 73(9)/(10)) and "serving" it (Section 169). Limitation under Section 73(10) applies strictly to the issuance/completion of the adjudicatory function, not to its subsequent service.
- **Completion via Digital Signature:** Electronic authentication via Digital Signature Certificate (DSC) under Rule 26(3) marks the formal "issuance" and completion of the order.

OUR COMMENTS

This judgment resolves a critical procedural ambiguity surrounding portal upload timestamps versus digital signature timestamps under GST law. Taxpayers and legal practitioners evaluating limitation or time-bar defences against GST demand orders can no longer rely solely on the date an order appears on the GST portal or in Form GST DRC-07. When auditing show cause notices and demand orders, legal teams must inspect the underlying order's digital signature metadata.

Overseas affiliate services taxed as import

GSTAT, Principal Bench, New Delhi — Order dated June 4, 2026

CASE DETAILS

M/s. Dow Chemical International Private Ltd. vs. Commissioner of State Tax, Mazgaon, Mumbai & Ors. - Goods and Services Tax Appellate Tribunal (GSTAT), Principal Bench, New Delhi - Appeal Nos.: APL/2/PB/2026 to APL/7/PB/2026 - Date of Order: June 4, 2026

ISSUE

- Whether procurement support services supplied by an overseas group entity qualify as "intermediary services" under Section 2(13) read with Section 13(8)(b) of the IGST Act, 2017, or constitute a principal-to-principal supply taxable as an "import of services" under Section 13(2)?
- Whether a refund claim filed under Section 54 can be rejected solely on the ground that tax was originally paid under a mistake of law?

FACTS

- The taxpayer (an Indian company) entered into a Procurement Agreement with its Swiss affiliate, Dow Europe GmbH (a centralized procurement hub for the global group).
- Dow Europe provided end-to-end procurement support (supplier identification, strategy development, negotiation, quality audits, and procurement analytics) for a fee of 3.5% of total purchases.
- The taxpayer initially paid IGST under Reverse Charge Mechanism (RCM) treating it as an "import of services". Later, believing the services to be intermediary services, it claimed a refund.

HELD

The GSTAT Principal Bench dismissed the taxpayer's appeals, affirming that the global procurement support services were rendered on a principal-to-principal basis on Dow Europe's own account. Consequently, the services were not intermediary services, the place of supply was in India under Section 13(2), IGST was correctly payable under RCM, and no refund was admissible.

REASONING

- **Substantiation of Own-Account Services:** Dow Europe operated as a centralized procurement hub providing substantive, core procurement management and strategic sourcing on its own account, rather than acting as a mere agent or facilitator.
- **Independent Contractor Relationship:** Under the agreement, Dow Europe acted as an independent contractor with no authority to bind the Indian entity or execute contracts on its behalf. Under Section 2(13), a person supplying services on their "own account" is excluded.

OUR COMMENTS

This ruling from the GSTAT Principal Bench provides a crucial analytical framework for multinationals utilizing centralized offshore hubs for procurement, shared services, or IT support. It reinforces the principle that where an overseas affiliate provides substantive, core management services on a principal-to-principal basis, the arrangement will be characterized as an "import of services" taxable under Reverse Charge Mechanism in India, rather than a tax-exempt "intermediary service".

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03

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04

Departmental Audit Defence

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05

ITC Recovery & Working Capital

Recovering trapped credit and unfreezing Rule 86A ledger blocks to unlock cash.

06

GST Risk Management, Appeals & M&A

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