

# TAX BULLETIN

**JUNE 2026**

— ISSUE-I —



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## About The Tax Bulletin

The Tax Bulletin from Team CGA Legal, is intending to keep its readers updated with all important legal and judicial updates in Goods & Services Tax and other Tax laws. The Newsletter also has a special column of Tax Alerts for the month. Along with it, CGA Legal also sends various legal recommendations which have immense implications in improving the compliance in your business.

All editions of our newsletters can be referred from below link below;

<https://www.cgalegal.co.in/newsletters.php>

## Other Offerings from Team CGA Legal

- **CGA Legal Tax Alert:** Our Monthly Calendar detailing all GST & Income Tax related compliances for the month so that you never miss of any of the compliances.
- **CGA Legal Meet:** Our Monthly Webinar series discussing various trending GST legal and compliance issues

All the previous editions can be accessed on our website

[www.cgalegal.co.in](http://www.cgalegal.co.in)

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## Tax Alert - June 2026

Date	Types of Return	Period	Types of Taxpayer
07-06-2026	TDS/ TCS Payment	May 2026	All persons liable to Deposit TDS/ TCS deducted or collected in April. (Challan No. ITNS 281)
10-06-2026	GSTR-7	May 2026	TDS Deductors.
10-06-2026	GSTR-8	May 2026	E-Commerce Operators
11-06-2026	GSTR-1	May 2026	Turnover more than INR 5 crore in the preceding FY or Turnover up to INR 5 crores and opted for monthly return filing.
13-06-2026	Details of Outward Supplies through Invoice Furnishing Facility [IFF]	May 2026	Taxpayers who are under QRMP Scheme.
13-06-2026	GSTR-6	May 2026	Input Service Distributors (ISD).
13-06-2026	GSTR-5	May 2026	Non-Resident Taxable Person.
15-05-2026	Advance Tax	April to June 2026	Payment for Advance Tax for Quarter-1 of FY 2026-27
20-06-2026	GSTR-3B	May 2026	Turnover more than INR 5 crore in the preceding FY or Turnover up to INR 5 crore in the preceding FY but opted for monthly return filing.
20-06-2026	GSTR-5A	May 2026	OIDAR Service Providers
25-06-2026	GST PMT-06	May 2026	Taxpayer who has opted for QRMP Scheme has to deposit tax using form GST PMT-06 by the 25th of the following month.
28-06-2026	GSTR-11	May 2026	UIN Holders.

## GST Updates – GST Technical Update

### Extension of timeline for implementation of mandatory "Ship To GSTIN" and Voluntary Closure of E-Way Bill functionalities

**Dated: 09-06-2026**

The Goods and Services Tax Network (GSTN) has postponed the launch of two new E-Way Bill features to give businesses and software providers more time to prepare their systems.

#### **Timelines**

**Original Live Date:** 15th June, 2026

**New Effective Date:** 1st August, 2026

#### **What are the 2 New Features?**

**Mandatory "Ship To GSTIN":** For all "Bill-To / Ship-To" transactions, you must explicitly provide the GSTIN of the location where the goods are physically being shipped.

**Voluntary E-Way Bill Closure:** A new feature allowing taxpayers to voluntarily close out an E-Way Bill when required.

#### **Why was it delayed?**

Industry bodies requested an extension because businesses, ERP providers (like SAP, Tally), and GST Suvidha Providers (GSPs) need more time to update internal software, clean up customer master data, and test APIs to prevent logistics disruptions.

**Action Item:** Taxpayers and IT teams are advised to use this extended window to complete system testing and update their databases before the mandatory 1st August, 2026 deadline.

## GST Updates – GST Technical Update

### Gross and Net GST revenue collections for the month of May, 2026

**Dated: 01-06-2026**

India's total gross GST collection for May 2026 reached ₹1,94,184 crore, registering a 3.2% growth compared to ₹1,88,172 crore collected in May 2025.

**Important Note on Adjusted Growth:** The revenue for May 2025 included a one-time payment of ₹10,000 crore from a telecom operator for spectrum allocation. When adjusted for this one-time windfall, the underlying economic momentum reveals a much healthier 9% growth in Gross GST Revenue and a 10.1% growth in Net GST Revenue for May 2026.

Please click on the link below to view the gross and net GST revenue collections for the month of May, 2026.

[https://tutorial.gst.gov.in/downloads/news/final\\_monthly\\_gst\\_data\\_for\\_may\\_2026\\_for\\_publishing.pdf](https://tutorial.gst.gov.in/downloads/news/final_monthly_gst_data_for_may_2026_for_publishing.pdf)

## GST Updates – GST Technical Update

### Filing of Annexure-B for Refund Applications involving Accumulated ITC using the offline utility in GST portal

**Dated: 18-05-2026**

The practice of uploading macro-level PDF files for Annexure-B is discontinued. Taxpayers claiming refunds of unutilized Input Tax Credit (ITC) via FORM GST RFD-01 must now mandatorily use the new Excel-based Annexure-B Offline Utility to generate and upload structured JSON files.

#### **Impacted Refund Categories**

- Exports of Goods or Services (without payment of tax)
- Supplies made to SEZ Units / Developers (without payment of tax)
- Inverted Duty Tax Structure
- Export of Electricity (without payment of tax)

Please click on the link below to view the detailed advisory:

<https://services.gst.gov.in/services/advisoryandreleases/read/660>

## GST – Judicial Precedents

### 1. Demand and Recovery

Consolidated GST show cause notices across financial years are permissible, with limitation tested year by year

#### **M/s. Tata Projects Limited Versus Union of India (Gauhati High Court)**

**Facts:** The jurisdictional issue which has been raised in the batch of writ petitions is as to whether the Proper Officer in exercise of the powers conferred under Section 73 or Section 74 of the Act of 2017 would have the jurisdiction to issue a consolidated show cause notice encompassing different financial years.

**Held:** The Court held that Sections 73(1) and 74(1) create jurisdiction to initiate determination of tax where the statutory conditions exist, and neither provision restricts the notice to a single financial year. The limitation provisions in Sections 73(2), 73(10), 74(2) and 74(10) operate financial year-wise only for the purpose of timeliness of notice and order, and not as a bar against a common notice or common adjudication. The scheme of Sections 73(3) and 74(3), which permits a statement for other periods on the same grounds and deems it to be notice, also indicates legislative acceptance of proceedings spanning multiple periods. The Court rejected the contention that proceedings under Sections 73 and 74 are merely part of assessment; it held that the Act distinguishes assessment under Chapter XII from adversarial adjudication under Chapter XV, which includes determination of tax, interest and penalty, and in Section 74 also involves fraud, wilful misstatement or suppression. The Court further held that if any year included in a consolidated notice is time-barred, the proceeding is not wholly void; since each financial year constitutes a distinct cause of action, barred periods can be separated by applying the doctrine of severability. On that reasoning, the consolidated notices and orders impugned in the three writ petitions were within jurisdiction.

The jurisdictional challenge failed; consolidated show cause notices and consolidated orders for multiple financial years under Sections 73 and 74 were held legally permissible.

## GST – Judicial Precedents

### 2. Appeals and Revisions

#### Computation of limitation for GST appeal - Exclusion of first day in reckoning limitation period.

#### M/s. Mahesh Value Products Pvt. Ltd. Versus Chief Commissioner of CT & GST and others (Orissa High Court)

##### **Facts:**

**Adjudication Order Date:** 15th October 2025 (Communicated via portal on the same day).

**Appeal Filing Date:** 13th February 2026.

**Appellate Authority's Action:** The Appellate Authority, rejected the appeal, asserting that there was an un-condonable delay of 31 days beyond the 3-month statutory period, placing it outside the 1-month maximum condonable window.

**Department's Objection:** The State argued that the petitioner should not have filed a writ petition and should instead be relegated to the alternate remedy of the GST Appellate Tribunal (Section 112).

**Held:** The Court held that where the statute prescribes filing of appeal within three months from communication of the order, the date of communication has to be excluded and limitation begins from the next day. It further held that the expression month is to be construed as a calendar month and not as a fixed number of days. On that basis, the initial period expired on 15th January, 2026 and the further condonable period extended up to 15th February, 2026. Since the appeal was filed on 13th February, 2026, the delay was only 29 days within the condonable period, and the appellate authority committed an apparent error in law in rejecting it as beyond jurisdiction.

The finding that the appeal was beyond the statutory outer limit was set aside, and the delay was held to be 29 days within the condonable period. The appeal had been filed within the statutorily condonable period and that the appellate authority had also failed to consider the reply already filed by the petitioner. The rejection order was therefore set aside and the matter remitted for fresh consideration of the explanation for delay and, if accepted, for disposal of the appeal on merits.

## GST – Judicial Precedents

### 3. Refund

**GST refund deficiency memos must specify exact defects; vague RFD-03 notices cannot sustain rejection of refund claims**

#### **Krishna International Versus Commissioner, Central Goods And Service Tax (Delhi High Court)**

**Facts:** It is the case of the petitioner that it is registered under the CGST Act, 2017 and it has lodged refund claim in the Form GST RFD-01 on 18th October 2024 claiming refund of Rs. 74,967/-. It is urged that the deficiency memo which is issued does not speak of the specific documents which are found to be attached to the Form are incomplete. It is urged that the impugned deficiency memo is too vague to sustain.

**Held:** The Court found that the deficiency memo merely stated that the supporting documents were incomplete and did not satisfy the requirement under the circular, without identifying the precise deficiencies. Such communication was held to be too vague for the petitioner to understand and effectively address. The Court further held that the respondent could not reject the refund claim through such a deficiency memo; and even if the memo were treated as an order rejecting refund, the stated reason of incomplete documents, without particulars, was too vague to sustain it. The proper course was to communicate the specific deficiencies and thereafter pass a speaking order on the refund claim afresh.

The deficiency memo was set aside, the respondent was directed to communicate the specific deficiencies within the prescribed time, the petitioner was permitted to cure them, and the refund claim was directed to be decided afresh by a speaking order.

## GST – Judicial Precedents

### 4. Supply

#### GST treatment of actionable claims in betting and gambling affirmed

##### DGGI (Hqs) Versus Gameskraft Technologies Pvt. Ltd. (Supreme Court)

**Facts:** The primary litigation began when the DGGI issued multi-crore show-cause notices to Gameskraft and other digital gaming platforms for alleged tax evasion. The Tax Department asserts that these platforms misclassified their services—paying 18% only on the platform/rake fee instead of paying tax on the full supply of actionable claims for betting and gambling.

**Held:** Decisively ruling in favor of the Revenue, the Court completely set aside the judgment of the Karnataka High Court, validating the comprehensive levy of GST on the full face value of stakes and clarifying that the legal distinction between "games of skill" and "games of chance" is strictly confined to criminal liability under state police laws, making it entirely irrelevant for fiscal legislation. The Apex Court held that the determinative element under the GST framework is the act of staking money or money's worth upon an uncertain outcome, meaning that once participation is conditioned on monetary stakes where a participant stands to gain based on a future un-crystallized result, the transaction legally acquires the composite character of "betting and gambling" regardless of whether the technological medium is online or physical. On the statutory plain, the Court upheld the constitutional validity of Sections 2(52) and 9(1) of the CGST Act, ruling that actionable claims arising from betting and gambling are constitutionally valid classifications of "goods" under Article 366(12). Because organized gaming and betting structures give rise to contingent beneficial interests in movable property, the creation of these interests constitutes a taxable "supply" under Section 7 read with Entry 6 of Schedule III. The Court mandated that the valuation of online gaming and fantasy sports transactions must be governed by Rule 31B (levying 100% tax on initial deposits), and physical casino computations must be redetermined by adjudicating authorities strictly in accordance with Rule 31C (taxing the total purchase value of chips and tokens), resulting in the subsequent dismissal of all connected industry writ petitions.

## GST – Judicial Precedents

### 5. Supply

#### Leasehold rights transfer not taxable as services under GST

##### **Assistant Commissioner (Anti Evasion) Versus Aerocom Cushions Private Limited (Supreme Court)**

The dispute involved the following details:

The GST authorities issued a show-cause notice demanding ₹27 Lakh in GST on a transaction where Aerocom Cushions assigned its 95-year leasehold rights (including a factory building) in an MIDC industrial plot in Nagpur for ₹1.5 Crore.

**Bombay High Court Ruling:** In January 2026, the Bombay High Court quashed the GST notice. It concluded that since the long-term lease rights were fully transferred, it was a transfer of an interest in immovable property. Furthermore, the assignment lacked the essential nexus of being done "in the course or furtherance of business".

**Supreme Court Dismissal:** The Supreme Court dismissed the Revenue's Special Leave Petition (SLP), thereby upholding the High Court's ruling and bringing major relief to taxpayers.



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