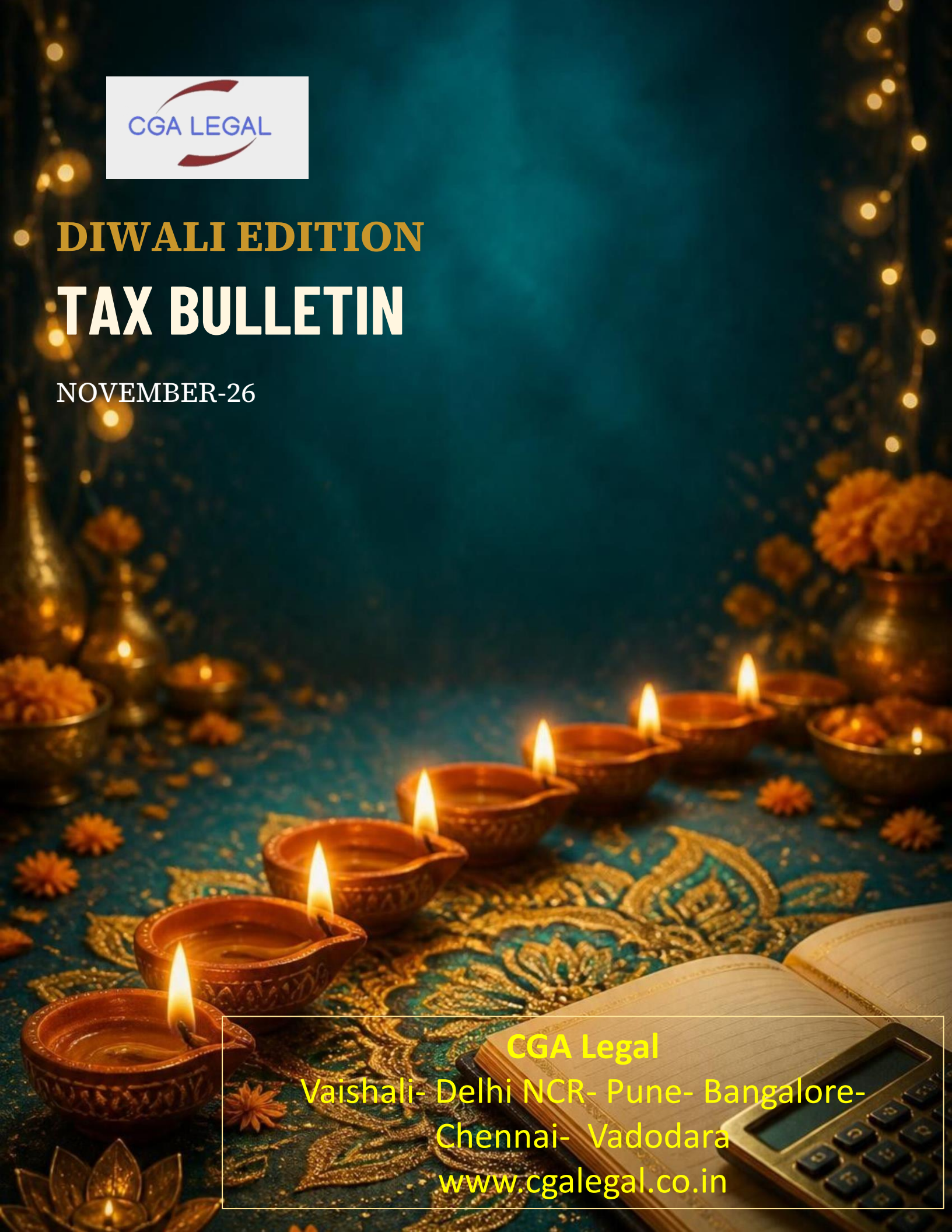
CGA LEGAL

DIWALI EDITION

TAX BULLETIN

NOVEMBER-26



CGA Legal
Vaishali- Delhi NCR- Pune- Bangalore-
Chennai- Vadodara
www.cgalegal.co.in

Happy Diwali







Warm wishes for a bright and prosperous Diwali

May the festival of lights illuminate your life with happiness, prosperity, success and new opportunities.

Wishing you and your family a Diwali filled with joy, good health and endless blessings.

May this auspicious occasion bring renewed hope, brighter beginnings and continued success in all your endeavors.

Team Cga Legal

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**

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Tax Alert – November 2026

DATE	TYPES OF RETURN	PERIOD	TYPES OF TAXPAYER
07-11-2026	TDS/ TCS Payment	October 2026	All persons liable to Deposit TDS/ TCS deducted or collected in June.
10-11-2026	GSTR-7	October 2026	TDS Deductors.
10-11-2026	GSTR-8	October 2026	E-Commerce Operators
11-11-2026	GSTR-1	October 2026	Turnover more than INR 5 crore in the preceding FY orTurnover up to INR 5 crores and opted for monthly return filing.
11-11-2026 (may be filed after GSTR-1 and before GSTR-3B)	GSTR-1A — Amendment Return (Monthly Filers)	October 2026	GSTR-1 filers wishing to amend details after GSTR-1 filing. GSTR-1A is optional.
13-11-2026	Details of Outward Supplies through Invoice Furnishing Facility [IFF]	October 2026	Turnover up to INR 5 Crores and under QRMP Scheme
13-11-2026	GSTR-6	October 2026	Input Service Distributors (ISD).
13-11-2026	GSTR-5	October 2026	Non-Resident Taxable Person.
20-11-2026	GSTR-3B	October 2026	Turnover more than INR 5 crore in the preceding FY orTurnover up to INR 5 crore in the preceding FY but opted for monthly return filing.
20-11-2026	GSTR-5A	October 2026	OIDAR Service Providers
21-11-2026 (extended)	ITR	FY 2025-26 (AY 2026-27)	Companies, all audit assesses, partners of audited firms except section 92E transfer pricing cases
25-10-2026	PMT-06	October 2026	Monthly tax payment under QRMP Scheme (Month 1 of Oct–Dec 2026 quarter)

Tax Alert - November 2026

DATE	TYPES OF RETURN	PERIOD	TYPES OF TAXPAYER
28-11-2026	GSTR-11	October 2026	UIN Holders
30-10-2026	ITR	FY 2025-26 (AY 2026-27)	All assessees having international transactions or specified domestic transactions who are required to furnish a report under Section 92E and Partners of such firms
30-11-2026	ITC Availment – GSTR-3B	FY 2025-26	Last date to avail ITC pertaining to FY 2025-26 - Section 16(4), CGST Act
30-11-2026	Credit Notes	FY 2025-26	Last date to declare credit notes issued for supplies made in FY 2025-26 - Section 34(2), CGST Act
30-11-2026	Rectification of errors/omissions in GSTR-1 and GSTR-3B	FY 2025-26	Last date for rectification of errors/omissions in GSTR-1 and GSTR-3B for FY 2025-26 - Provisos to s. 37(3) and s. 39(9), CGST Act
30-11-2026	GSTR-3B	FY 2025-26	Any reversal or reclaim of ITC through GSTR-3B relating to FY 2025-26 (e.g., under Rule 37A)

GST Actionable for Nov 2026

November 2026 marks an important month for completion of major compliances under Goods & Services Tax. We present below the list of activities which should be executed by the registered person in November 2026.

1. OUTWARD SUPPLIES — RECONCILE, RECTIFY & REPORT

- **Books vs. returns**: Reconcile FY 2025–26 sales as per books with GSTR-1 and GSTR-3B. Also cross-check e-invoice and e-way bill data — departmental systems are matching these records.
- **GST-1 Amendments** : Correct every omission or error relating to FY 2025–26 in the October 2026 GSTR-1, due 11 November 2026. The statutory outer limit is 30 November 2026 or the date of furnishing the annual return, whichever is earlier.
- **QRMP taxpayers**: Use the IFF due 13 November 2026 for relevant corrections; the Oct–Dec quarterly GSTR-1 will be filed after the statutory cut-off.
- **GSTR-3B corrections**: GSTR-3B cannot be revised. Correct omissions or incorrect particulars through a subsequent-period return, but FY 2025–26 corrections must be made by 30 November 2026 — ordinarily in October 2026 GSTR-3B. Short payment attracts interest under Section 50.
- **Credit notes**: Declare FY 2025–26 credit notes by 11th November 2026[Due date for filing Oct GSTR-1] Credit-note conditions: The incidence of tax must not have been passed on, and the recipient must reverse the corresponding ITC.

GST Actionable for Nov 2026

2. INWARD SUPPLIES & ITC — VERIFY, CLAIM & REVERSE

- **Last date to claim ITC**: ITC on FY 2025–26 invoices/debit notes must be availed by 30 November 2026 or the annual-return date, whichever is earlier. For monthly filers, October 2026 GSTR-3B (due 20 November) is the last regular return.
- **Invoice date is decisive**: The time limit is linked to the invoice/debit-note date — not the date goods are received or payment is made. A March 2026 invoice remains an FY 2025–26 document even if goods arrive in April 2026.
- **Re-availment exception**: The Section 16(4) bar does not apply to re-availment of ITC earlier reversed under provisions such as Rule 37 or Rule 37A, once the relevant condition is fulfilled.
- **GSTR-2B & IMS reconciliation**: Match purchase register/books with GSTR-2B and process every IMS record — accept, reject or keep pending only after review. Pending invoices do not become available for ITC until accepted.
- **Claim missed eligible credit**: Identify eligible credits appearing in GSTR-2B but not claimed in books/GSTR-3B; test restrictions, including Section 17(5), and claim within the cut-off. FY 2025–26 ITC left unclaimed after the deadline is lost.
- **Follow up missing invoices**: Where ITC is booked/claimed but the invoice is absent from GSTR-2B, follow up with the supplier to report it in October GSTR-1/IFF. Do not claim credit that is not reflected in GSTR-2B.

GST Actionable for Nov 2026

2. INWARD SUPPLIES & ITC — VERIFY, CLAIM & REVERSE

- **Rule 37 — payment within 180 days**: If the value plus tax is not paid to the supplier within 180 days from invoice date, reverse the ITC with interest at 18% p.a. in Table 4(B)(2) of GSTR-3B. The test is invoice-wise; it is not linked to September or November. This rule does not apply to reverse-charge supplies.
- **Rule 37 — re-availment:** Once payment is made to the supplier, the ITC may be re-availed; the Section 16(4) time limit does not apply to such re-availment. Review creditor ageing and act before filing the October return.
- **Rule 37A — supplier has not filed GSTR-3B**: Where the supplier reported the invoice in GSTR-1 but failed to file GSTR-3B and pay tax by 30 September 2026, the recipient must reverse the related FY 2025–26 ITC in a GSTR-3B filed by 30 November 2026.
- **Rule 37A — subsequent re-availment**: Report reversal in Table 4(B)(2). Interest applies if reversal is not made by 30 November; re-avail the credit when the supplier subsequently files the return and pays tax.
- **Rules 42 & 43 — annual common-credit true-up**: Complete the annual apportionment for inputs, input services and capital goods used for taxable/zero-rated as well as exempt or non-business purposes. The FY 2025–26 true-up was due in September 2026 GSTR-3B (due 20 October 2026) — this date was not extended to November.

GST Actionable for Nov 2026

2. INWARD SUPPLIES & ITC — VERIFY, CLAIM & REVERSE

- **Excess common credit**: If final eligible ITC is lower than credit claimed, reverse the excess in Table 4(B)(1) or through DRC-03, with interest under Section 50(1) from 1st April 2026 until payment.
- **Additional common credit**: If final eligible ITC exceeds credit claimed, additional credit could be claimed in a return no later than September 2026, subject to Section 16(4). Examine any unclaimed balance carefully.
- **Rule 43 valuation**: Duty credit scrips are excluded from exempt-supply value for this computation. Reconcile the working with Tables 7 and 8 of GSTR-9 and the books.
- **Reconciliation of ITC reversed and reclaimed:** Prepare an invoice-wise reconciliation of ITC reversed during FY 2025–26 and identify the portion eligible for re-availment. Track the reason for each reversal, the condition required for reclaiming it and the date on which such condition is fulfilled.

GST Updates – CBIC Notifications

CBIC Notifications implementing recommendations of 57th GST Council Meeting

On 26 and 27 October 2026 the Central Government issued fourteen notifications to give effect to the recommendations of the 57th GST Council meeting held on 8 October 2026. Nine are Central Tax (Rate) notifications (02/2026 to 10/2026) dealing with rates, exemptions, reverse charge and a special procedure.

List of the notifications is provided below. For detailed analysis of the notifications, refer separate PDF file or kindly follow the link below:
https://www.cgalegal.co.in/article-detail.php?id=60&tittle=CBIC-Notifications-Implementing-the-57th-GST-Council-recommendations

NOTIFICATION	DATED	SUMMARY	EFFECTIVE DATE
CT (Rate) 02/2026	27-10-2026	Fertilisers and retreaded tractor tyres at 5%; other retreaded or used tyres at 18%	1 Nov 2026
CT (Rate) 03/2026	27-10-2026	Psyllium seeds exempted	1 Nov 2026
CT (Rate) 04/2026	27-10-2026	Reverse charge on used cooking oil and plastic, tyre and e-waste scrap from unregistered sellers	1 Nov 2026
CT (Rate) 05/2026	27-10-2026	Nominated Agency definition linked to the DGFT Handbook of Procedures	Not confirmed
CT (Rate) 06/2026	27-10-2026	Same-line ITC for hospitality; electric vehicle services; delivery services at 5% without ITC	1 Nov 2026
CT (Rate) 07/2026	27-10-2026	New service exemptions; wider warehousing exemption; GTA exemption denied for platform-routed goods	1 Nov 2026
CT (Rate) 08/2026	27-10-2026	Motor vehicle rental reverse charge aligned to 9%	1 Nov 2026
CT (Rate) 09/2026	27-10-2026	E-commerce operator liable for tax on delivery services	1 Nov 2026
CT (Rate) 10/2026	27-10-2026	Toll-Operate-Transfer concessionaires pay GST on operation and maintenance services on escrow debits	1 Nov 2026
CT 03/2026	26-10-2026	Finance Act 2026 sections 153 to 155: discounts, credit notes, provisional refunds	1 Nov 2026
CT 04/2026	26-10-2026	E-invoicing for RCM self-invoices and import of services	1 Jan 2027
CT 05/2026	26-10-2026	CGST (Amendment) Rules, 2026: registration, cancellation, refunds, credit ledger, forms	1 Nov 2026; 1 Dec 2026; 1 Jan 2027; 1 Apr 2027
CT 06/2026	27-10-2026	No registration exemption for suppliers of the five scrap categories	1 Nov 2026
CT 07/2026	27-10-2026	2% GST TDS on purchases of the five scrap categories from registered persons	1 Nov 2026

GST Updates – CBIC Circulars

CBIC Circulars implementing recommendations of 57th GST Council Meeting

Pursuant to the recommendations of the 57th GST Council Meeting, CBIC has issued Circular Nos. 257/03/2026-GST to 266/10/2026-GST, providing significant clarifications on GST registration, demand and adjudication proceedings, appellate pre-deposit refunds, ISD mechanism, ITC on demo vehicles, export of services and retrospective omission of Rule 96(10). These clarifications aim to reduce litigation, streamline compliance and provide greater certainty to taxpayers.

List of the Circulars is provided below. For detailed analysis of the notifications, refer separate PDF file or kindly follow the link below:
https://www.cgalegal.co.in/article-detail.php?id=61&tittle=CBIC-Circulars-Implementing-the-57th-GST-Council-recommendations

CIRCULAR	SUBJECT
257/03/2026	GST Registration – Guidelines for Applicants
258/04/2026	Demand, Adjudication and Appeal Proceedings
259/05/2026	Pre-deposit for Appeals (s.107(6) / s.112(8))
260/06/2026	Input Service Distributor (ISD)
261/07/2026	Section 17(4) – Banks / NBFCs
262/08/2026	ITC on Demo Vehicles – Dealer-Agency Model
263/09/2026	Realisation of Export Proceeds
264/10/2026	Omission of Rule 96(10)
265/11/2026	Goods – 57th GST Council Meeting
266/12/2026	Services – 57th GST Council Meeting

GST Technical Update

Advisory on Key Changes in the GST Registration Amendment Process

Dated: 01-11-2026

Effective from November 1, 2026, pursuant to Notification No. 05/2026-Central Tax dated October 26, 2026, amendments to GST registration particulars under Rule 19 of the CGST Rules, 2017 have been revised.

Key Highlights:

1. Principal Place of Business (PPOB): Amendments relating to PPOB will continue to be examined and approved by the Proper Officer.

2. Other Registration Amendments: Changes relating to legal name, constitution of business, partners/directors, Additional Place of Business (APOB) and other registration particulars (except PPOB) will be processed through online validation, without routine examination by the Proper Officer.

3. Mandatory OTP Verification: Verification of the mobile number and email ID of the Primary Authorised Signatory and one selected Promoter/Partner/Director/Karta, etc., is mandatory.

4. Three-Day Verification Window: OTP verification must be completed within 3 days of submission of the amendment application, failing which ARN will not be generated.

5. Online Validation: PAN, DIN and CIN, wherever applicable, will be validated online before generation of ARN.

6. Amended Registration Certificate: The amended registration certificate will be made available on the GST portal upon successful completion of the prescribed verification and validations.

Compliance Advisory: Taxpayers should ensure that accurate particulars and relevant supporting documents are furnished in FORM GST REG-14 and complete the prescribed OTP verification within the stipulated timeline to avoid delays in processing.

GST Technical Update

Advisory on Enhancements Related to Composition Levy Functionality under GST

Dated: 01-11-2026

The GST portal has introduced certain changes for taxpayers registered under or opting for the Composition Scheme under Section 10 of the CGST Act, 2017. These changes are applicable to applications filed through Form GST REG-01, CMP-02, CMP-04 and REG-14.

The key changes are summarised below:

1. Introduction of a New Composition Category

A new category, namely "Person eligible for composition levy under Section 10(2A)", has been introduced on the GST portal.

Accordingly, taxpayers opting for the Composition Scheme will now have the following two options:

- Option A – Existing Categories: Taxpayers may select one or more of the following categories:
- Manufacturers, other than manufacturers of goods as may be notified by the Government.
- Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II.
- Any other supplier eligible for composition levy under Section 10(1).
- Option B – New Category: Person eligible for composition levy under Section 10(2A).

Important: Taxpayers can select either Option A or Option B. Both options cannot be selected simultaneously.

2. Facility to Change Composition Category through Form REG-14

The GST portal has introduced a facility allowing existing composition taxpayers to change or update their selected composition category through an amendment application in Form GST REG-14.

Taxpayers having multiple GST registrations under the same PAN should ensure that the appropriate composition category is correctly selected and updated across all their GSTINs.

GST Technical Update

TDS Registration Advisory for Dealers in Scrap and Other Notified Goods

Dated: 01-11-2026

The Government, vide Notification No. 07/2026-Central Tax dated 27 October 2026, has extended the applicability of Tax Deducted at Source (TDS) provisions under Section 51 of the CGST Act, 2017, to certain additional categories of goods, over and above metal scrap covered under Chapters 72 to 81 of the Customs Tariff Act, 1975.

The additional categories of goods notified for the purpose of TDS compliance are as follows:

- Used Cooking Oil – Heading 1518;
- Waste and Scrap of Plastics – Heading 3915;
- Waste and Scrap of Tyres – Heading 4004; and
- Electrical and Electronic Waste and Scrap – Heading 8549.

GST Registration Requirement

Dealers engaged in the supply of the above-mentioned goods are required to obtain TDS registration by filing Form GST REG-07.

While filing the application, taxpayers are required to select “Others” under the Constitution of Business section in Part B of Table 2 of Form GST REG-07 and specify the relevant category of goods.

After specifying the applicable category, taxpayers are required to furnish the remaining particulars and submit the registration application.

Key Takeaway: Businesses dealing in the newly notified categories of goods should review their GST registration status and undertake the necessary TDS registration compliance under Section 51 of the CGST Act, 2017.

GST Technical Update

Advisory on the Revised Process for Approval of Registration Cancellation application under Form GST REG-16

Dated: 01-11-2026

GSTN has introduced a revised, system-based process for approval of applications for cancellation of GST registration filed in Form GST REG-16, in accordance with Rule 20 of the CGST Rules, 2017. The revised mechanism aims to facilitate electronic approval of cancellation without manual intervention, subject to fulfilment of prescribed conditions.

Key Highlights:

- Return Filing Validation: Cancellation applications can be submitted only after filing all applicable returns due up to the effective date of cancellation. Further, where GSTR-1 or IFF has been furnished for a tax period, the corresponding GSTR-3B must also be filed.
- Pending Returns: Applications may be placed under the "Pending for Returns Filing" stage where certain returns are yet to become due. Such returns must be filed within their respective due dates.
- Automatic Cancellation: Upon timely filing of pending returns:
- Composition taxpayers, NRTPs, OIDAR taxpayers and ISDs will receive electronic approval without officer intervention.
- For Regular, Casual and SEZ taxpayers, electronic approval will be granted where the output tax liability does not exceed ₹2.5 lakh for each tax period.
- Cases Involving Higher Tax Liability: Where output tax liability exceeds ₹2.5 lakh in any tax period, Form GSTR-10 must be furnished within 3 days from the prescribed reference date. Upon timely filing, cancellation will be approved electronically; otherwise, the application will be assigned to the jurisdictional tax officer.
- Final Return After Officer Approval: Where cancellation is subsequently approved by the tax officer, Form GSTR-10 shall be furnished within the existing prescribed period of 90 days from the effective date of cancellation, wherever applicable.

GST Technical Update

Simplified Registration Scheme for Suppliers through E-Commerce Operators under Rule 14B

Dated: 01-11-2026

Pursuant to Notification No. 05/2026-Central Tax dated 26 October 2026, GSTN has introduced a facility enabling eligible suppliers making supplies of goods through e-Commerce Operators (ECOs) liable to collect TCS under Section 52 of the CGST Act, 2017, to obtain registration under the Simplified Registration Scheme prescribed under Rule 14B of the CGST Rules, 2017.

Key Highlights:

- Eligibility: Applicants must have an active regular GST registration under the same PAN in another State/UT (Home State GSTIN), with no physical presence or active regular registration in the State where Rule 14B registration is sought.
- Tax Liability Limit: Monthly output tax liability on supplies made to registered persons must not exceed ₹2.5 lakh (CGST, SGST/UTGST and IGST combined).
- Use of ECO Warehouses: Approved warehouse addresses of ECOs can be declared as Principal Place of Business (PPoB) and Additional Place(s) of Business (APoB), subject to ECO consent.
- ECO Consent: The concerned ECO must provide consent within 7 working days. Without consent for the PPoB, ARN will not be generated.
- Aadhaar Authentication: Biometric-based Aadhaar authentication and document verification, wherever applicable, must be completed within 15 days from submission of Part B of FORM GST REG-01 for ARN generation.
- Approval: Following ARN generation, the application will be deemed approved upon successful field verification or expiry of 30 days from ARN generation, whichever is earlier.

GST Technical Update

Advisory on Important Changes in FORM GST REG-01 for GST Registration

Dated: 01-11-2026

Pursuant to Notification No. 05/2026-Central Tax and Circular No. 257/03/2026-GST, both dated 26 October 2026, FORM GST REG-01 has been revised to introduce additional disclosures and standardise documentation requirements for GST registration.

Key Changes:

- Constitution of Business: One Person Company (OPC) introduced as a separate category, with mandatory supporting documents.
- SEZ Registration: New requirement to furnish SEZ Entity ID.
- E-Commerce Operators: Separate disclosure requirements for operators liable to pay tax under Section 9(5), including details of physical presence and authorised representatives.
- Business Premises: Revised classification of possession of premises, with specified documentary requirements for owned, rented, leased, consent-based, co-working and SEZ premises.
- Business Activities: Additional categories introduced, including factory registration, AEO, co-working spaces, health and fitness clubs and renting/leasing activities.
- Bank Details: Details of up to 10 bank accounts to be furnished, wherever available. If unavailable, the same must be provided within 30 days of issuance of FORM GST REG-06.
- LLP Registration: DIN of designated partners to be furnished.
- Online Validation: CIN, FCRN, LLPIN and FLLPIN, wherever applicable, will be validated online, and ARN will be generated only after successful validation.

GST Technical Update

Introduction of e-Invoicing Facility for Recipient Generated Self Invoices under Reverse Charge Mechanism for Domestic Supplies from Unregistered Persons (RCMDOM) and Import of Services (RCMIMP)

Dated: 16-10-2026

GSTN has introduced two new supply types in the e-Invoicing framework to facilitate reporting of recipient-generated self-invoices under the Reverse Charge Mechanism (RCM), pursuant to the recommendations of the 57th GST Council Meeting.

Key Highlights:

- RCMDOM: For self-invoices relating to domestic supplies received from unregistered persons, where tax is payable under RCM.
- RCMIMP: For self-invoices relating to import of services from suppliers located outside India.
- Applicability: Intended for registered taxpayers having Aggregate Annual Turnover (AATO) of ₹5 crore or more, subject to applicable statutory notifications.
- IRN Generation: Eligible recipients can report such self-invoices through authorised Invoice Registration Portals (IRPs) using the relevant supply type code.
- Implementation: The functionality has been enabled in the sandbox environments of all six authorised IRPs for testing and system integration. The production rollout date will be announced separately.

Key Takeaway: Eligible taxpayers should initiate necessary ERP and accounting system integrations to facilitate IRN generation for recipient-generated self-invoices under domestic RCM and import of services, subject to the applicable statutory provisions and notified implementation date.

GST Technical Update

Annual Returns in the form of GSTR-9/9C for FY 2025-26

Dated: 13-10-2026

Annual Returns in the form of GSTR-9/9C for FY 2025-26 have been enabled on the GST portal from 8th October 2026. Please ensure that all returns (GSTR 1 and GSTR 3B) for FY 2025-26 are filed to enable the tile of GSTR-9/9C. Further, in case of any assistance in filing the Annual Returns, the taxpayers are advised to raise a ticket on GSTN helpdesk at

https://selfservice.gstsystem.in/.

FAQs in relation to recommendations of the 57th GST Council Meeting

Dated: 13-10-2026

The FAQs on the 57th GST Council Meeting provide clarifications on key GST recommendations, procedural changes and their implications for taxpayers and businesses. They cover GST registration and amendments, cancellation procedures, simplified registration for eligible e-commerce sellers, faster and automated refund processing, and proposed changes to ITC refund calculations, including eligible input services and capital goods from specified dates.

The FAQs also clarify GST treatment and classification of certain goods, provisions relating to specified waste and scrap transactions, and changes concerning services such as helicopter passenger transport, hotel and restaurant services, and research and development. These FAQs are intended to improve clarity and ease of compliance; however, they are for educational and guidance purposes and do not have independent legal validity. The applicable notifications, circulars and effective dates should be referred to before implementing any recommendation or clarification.

https://tutorial.gst.gov.in/downloads/news/faq_57th_%20gstc.pdf

Any Further Assistance, Let us discuss

Team CGA Legal

CA. Chitresh Gupta

Corporate Office

Vaishali, NCR. Associate offices in Pune, Bangalore, Vadodara and Chennai.

Email Us

Chitresh.gupta@cgalegal.co.in

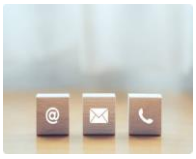
shilpi.gupta@cgalegal.co.in

Website

www.cgalegal.co.in

www.linkedin.com/in/ca-chitresh-gupta-22795920

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