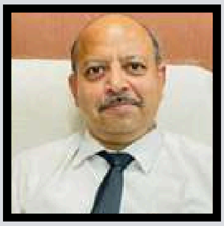
NEWSLETTER

AJAY RATTAN & CO

CHARTERED ACCOUNTANTS

ADVISORY BOARD



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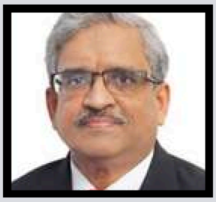

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NEWSLETTER FOR JULY 26

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COMPLIANCE

JULY 2026 DUE DATES

GST

DATE	COMPLIANCE DETAIL	APPLICABLE TO
10th	• GSTR-7 (TDS return under GST)	• Person required to deduct TDS under GST
	• GSTR-8 (TCS return under GST)	• Person required to collect TCS under GST
11th	• GSTR-1 (Outward supply return)	• Taxable persons having annual turnover > Rs. 5 crore in FY 2025-26 • Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2025-26 and not opted for Quarterly Return Monthly Payment (QRMP) Scheme
13th	• GSTR-6 [Return by input service distributor (ISD)]	• Person registered as ISD
	• GSTR-5 (Return by Non-resident)	• Non-resident taxable person (NRTP)
	• GSTR-1 (Outward supply return)	• Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2025-26 and opted for QRMP Scheme

20th	• GSTR-3B (Summary return)	• a) Taxable persons having annual turnover > Rs. 5 crore in FY 2025-26 • b) Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2025-26 and not opted for QRMP scheme
	• GSTR-5A [Online Information Database Access and Retrieval (OIDAR) services return]	• OIDAR services provider
22nd	• GSTR-3B (Summary return)	• Taxpayers having annual turnover ≤ Rs. 5 crore in FY 2025-26 and opted for QRMP scheme and having principal place of business in Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep
24th		• Taxpayers having annual turnover ≤ Rs. 5 crore in FY 2025-26 and opted for QRMP scheme and having principal place of business in any other state

INCOME TAX

DATE	COMPLIANCE DETAIL	APPLICABLE TO
7th	• TDS / TCS deposit	• Non-Government Deductors
15th	• Deposit of PF & ESI contribution	• All Deductors
31st	• Form 138 / 140 / 144 (TDS Returns) & 143 (TCS Return)	• All Deductors & Collectors.
	• Income-tax Return (ITR) in Form ITR-1/ITR-2	• Individuals (including expatriates), HUF not having any income from business / profession
	• Filing of return of deposits / exempted deposits in Form DPT-3	• All Companies

CORPORATE LAW

DATE	COMPLIANCE DETAIL	APPLICABLE TO
15th	• Annual Return on Foreign Liabilities & Assets (FLA)	• Indian companies / LLPs which have received Foreign Direct Investment (FDI) or made overseas investment

GST

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Goods and Services Tax

NOTIFICATION AND CIRCULARS

Circular Number 255/01/2026- GST dated 25.06.2026

Clarification regarding jurisdiction in cases involving migration/ transfer of taxable persons from one jurisdiction to another jurisdiction

The CBIC has issued an Circular No. 255/01/2026-GST dated 25 June 2026, to provide much-needed clarity on the jurisdictional issues that arise when a registered taxpayer changes its Principal Place of Business, resulting in migration from one GST jurisdiction to another. The Circular addresses the validity of proceedings initiated by the erstwhile jurisdictional authority, the competence of authorities to continue pending proceedings, and the implementation of consequential actions after such migration.

It has been clarified that the legality of any action under the CGST Act is to be determined with reference to the jurisdiction existing on the date the statutory power was exercised. Accordingly, any investigation, audit, show cause notice, adjudication order, review order, appeal, or any other proceeding validly initiated by the transferor jurisdictional authority continues to remain legally valid notwithstanding the subsequent transfer of the taxpayer to another jurisdiction. However, once the migration takes effect, the transferor authority ceases to have jurisdiction and cannot initiate any fresh proceedings or undertake further action against the taxpayer. Any subsequent issue noticed by the transferor authority is required to be communicated to the transferee jurisdictional authority for appropriate action.

The Circular further clarifies that the transferee jurisdictional authority assumes complete responsibility for continuing pending proceedings from the stage at which they stood on the date of migration and is fully empowered to pass consequential orders, implement earlier decisions, initiate recovery proceedings, represent the department before appellate authorities and the GST Appellate Tribunal, and file or defend appeals arising out of such proceedings. Drawing support from judicial pronouncements of the Supreme Court and various High Courts, the Circular reinforces the principle that while a change in jurisdiction does not invalidate actions already lawfully taken by the competent authority, all future and consequential proceedings must be conducted by the officer presently vested with jurisdiction over the taxpayer.

The clarification eliminates jurisdictional ambiguities, prevents duplication of proceedings, ensures administrative continuity, and provides certainty to both taxpayers and tax authorities in cases involving transfer of GST registration from one jurisdiction to another.

NEWS & UPDATES

Advisory to Extension of timeline for implementing of mandatory "Ship to GSTIN" and voluntary closure of E-way bill functionalities

Summary

The GSTN has issued an Advisory dated 09.06.2026, to extend the implementation timeline for two significant E-Way Bill system enhancements i.e. mandatory capture of "Ship To GSTIN" in Bill-To/Ship-To transactions and the Voluntary Closure of E-Way Bill functionality. Both measures, originally scheduled to become operational from 15 June 2026, will now come into effect from 01 August 2026.

The extension has been granted following representations from trade and industry stakeholders highlighting the need for additional time to undertake ERP modifications, API integration, testing, master data updates, and operational alignment.

1. ***Mandatory "Ship To GSTIN" – Strengthening Transaction-Level Visibility***

The requirement to mandatorily capture the GSTIN of the actual recipient in Bill-To/Ship-To transactions is aimed at enhancing traceability of goods movement and ensuring better reconciliation between invoices, E-Way Bills, and GST returns.

2. ***Voluntary Closure of E-Way Bill – Enhancing Compliance Accuracy***

The introduction of a voluntary closure mechanism addresses a long-standing practical challenge where E-Way Bills remain active despite cancellation of transportation plans or non-movement of goods.

The extension provides much-needed time for businesses operating complex supply chains, especially those involving Bill-To/Ship-To transactions, to align their ERP systems and ensure accurate capture of recipient GSTIN details. Businesses should proactively review existing E-Way Bill generation processes and coordinate with software vendors to avoid last-minute compliance challenges.

Extension of timeline for implementation of mandatory "Ship To GSTIN" and Voluntary Closure of E-Way Bill functionalities
Jun 9th, 2026

Reference is invited to the GSTN Advisory dated 20.05.2026, wherein it was informed that the following functionalities would be implemented in the E-Way Bill system with effect from 15th June, 2026:

1. Mandatory capture of "Ship To GSTIN" in Bill-To/Ship-To transactions; and
2. Voluntary Closure of E-Way Bill functionality.

Representations have been received from trade and industry seeking extension of the implementation timeline, citing the requirement of system changes, testing, API/ERP readiness and master data updation across the taxpayer ecosystem.

In view of the above, and to facilitate smooth transition and adequate preparedness by taxpayers, GSPs, ERP providers and other stakeholders, it has been decided to extend the implementation timeline for both the above functionalities.

Accordingly, the mandatory capture of "Ship To GSTIN" in Bill-To/Ship-To transactions and the Voluntary Closure of E-Way Bill functionality shall be implemented with effect from 1st August, 2026, instead of 15th June, 2026.

Taxpayers, GSPs, ERP providers and other stakeholders are advised to complete the necessary system changes, testing and operational preparedness before the revised implementation date.

Advisory on E- Invoice API and E-way Bill by IRN API changes for mandatory capture of Ship- to GSTIN and Voluntary Closure of e-Way Bill

Summary:

The GSTN has issued an comprehensive Advisory dated 17.06.2026, introducing significant system-level enhancements to the e-Invoice and e-Way Bill ecosystem, which will come into effect from 1 August 2026. The advisory primarily addresses two important areas: mandatory capture of the Ship-to GSTIN in Bill-to/Ship-to transactions where an e-Way Bill is generated, and the introduction of a Voluntary Closure facility for e-Way Bills. These changes are aimed at strengthening data integrity, improving traceability of goods movement, and enhancing the efficiency of GST compliance through greater automation and validation.

A major change introduced by the advisory is the mandatory capture of the Ship-to GSTIN whenever Ship-to details are furnished in an e-Invoice and an e-Way Bill is generated either simultaneously or subsequently through the IRN. Earlier, taxpayers could generate e-Way Bills by merely providing the consignee's address. From 1 August 2026, wherever the consignee is a registered person, the Ship-to GSTIN must also be furnished, while in cases involving unregistered recipients, the value "URP" (Unregistered Person) may be entered. This requirement seeks to ensure accurate identification of the actual recipient of goods and minimise discrepancies between invoice data and e-Way Bill records.

The advisory also introduces corresponding changes in the e-Way Bill by IRN API, where a new mandatory GSTIN field has been incorporated under the Ship Details section.

GSTN has simultaneously prescribed stringent system validations to ensure data accuracy. The system will validate the authenticity of the Ship-to GSTIN, verify that the State Code matches the GSTIN and PIN Code, and prohibit the use of the same GSTIN in both the Bill-to and Ship-to fields in Bill-to/Ship-to transactions. These validations are intended to eliminate incorrect reporting practices and improve the reliability of transactional data available with the tax administration. Another significant clarification relates to B2B and SEZ transactions. The advisory provides that the Ship-to details furnished at the time of IRN generation cannot subsequently be altered while generating the e-Way Bill through the IRN route. This restriction reinforces the principle that invoice particulars and transportation details should remain consistent throughout the transaction lifecycle. However, for export transactions, GSTN has provided greater operational flexibility by permitting modification of Ship-to details during e-Way Bill generation, recognising the unique nature of export logistics. Additionally, in export scenarios where no domestic registered consignee exists, taxpayers may continue to use "URP" as the Ship-to GSTIN.

The advisory also introduces an important operational facility in the form of Voluntary Closure of e-Way Bills after completion of delivery. Suppliers, recipients, transporters and authorised drivers can now voluntarily close an e-Way Bill, thereby creating a system-based confirmation that the movement of goods has been completed. This functionality is expected to improve audit trails, reduce uncertainty regarding the status of consignments and facilitate better monitoring of goods movement. GSTN has also released an API enabling ERP systems to integrate this closure functionality by transmitting the e-Way Bill number, closure date and remarks. During the initial implementation phase, however, taxpayers will continue to be permitted to perform post-closure activities such as vehicle updates, transporter changes and extension of validity, although GSTN has indicated that these relaxations will be withdrawn after system stabilisation.

From a compliance perspective, the advisory has far-reaching implications for businesses, ERP vendors, GST Suvidha Providers (GSPs), Application Service Providers (ASPs) and private Invoice Registration Portals (IRPs). Organisations using automated GST compliance systems must update their ERP and API integrations to accommodate the new mandatory fields and validations well before the implementation date. Failure to modify system architecture may result in rejection of e-Invoices or e-Way Bills due to validation failures, thereby disrupting supply chain operations.

Direct tax

Central Board of Direct Taxes (CBDT) issues guidelines including procedure for complete scrutiny of Income-tax Returns (ITRs) during FY 2026-27

Pursuant to the transition provisions contained in the Income-tax Act, 2025, CBDT has issued guidelines for mandatory selection of ITRs for complete scrutiny during FY 2026-27. CBDT has prescribed six specific situations (CS-01 to CS-06) where returns must be picked up for complete scrutiny, as below:

- **CS 01 - Taxpayers in whose case survey u/s 133A of the Income-tax Act, 1961 [other than survey u/s 133A(2A)] has been conducted on or after 1 April 2024**
- **CS 02 - Taxpayers in whose case search u/s 132 of the Income-tax Act, 1961 has been initiated or requisition u/s 132A has been made, on or after 1 April 2024**
- **CS 03 – Cases where notice u/s 148 of the Income-tax Act, 1961 has been issued**

1. **Cases wherein search & seizure action has been initiated between 1 April 2021 to 1 September 2024 or survey action conducted on or after 1 April 2021**
2. **Cases, other than search & seizure/survey, wherein notice u/s 148 of the said Act has been issued and which are to be completed on or before 31 March 2027**

- **CS 04 - Cases related to registration / approval for non-profit organisations**
- **CS 05 - Cases involving addition in an earlier assessment year(s) on a recurring issue of law or fact**
- **CS 06 - Cases related to specific information regarding tax-evasion**
- **The time limit for service of notice u/s 143(2) of the Income-tax Act, 1961 initiating scrutiny proceedings for ITRs filed in FY 2025-26 is 30.06.2026.**

Sub: Condonation of delay in filing Form No. 10AB electronically for approval under clause (ii) of the first proviso to section 80G(5) of the Income-tax Act, 1961 — reg.

1. Section 80G of the Income-tax Act, 1961 ("the Act") provides for deduction in respect of donations made to certain funds and institutions. For availing approval under clause (ii) of the first proviso to section 80G(5) of the Act, a fund or institution approved under section 80G(5) and whose approval is due to expire, is required to furnish an application in Form No. 10AB electronically, at least six months prior to expiry of the said period.

2. Representations have been received in the Board from certain funds and institutions whose approval was expiring on 31.03.2026 and who could not furnish Form No. 10AB for seeking approval under clause (ii) of the first proviso to section 80G(5) of the Act within the due date of 30.09.2025. It has been represented that the delay in furnishing the prescribed application was attributable to bona fide reasons and other circumstances resulting in genuine hardship to the funds or institutions in terms of receipt of donations.

3. The matter has been examined by the Board. In order to mitigate genuine hardship to such funds and institutions, the Central Board of Direct Taxes, in exercise of the powers conferred under section 119(2)(b) of the Income Tax Act, 1961 read with section 536(2) of Income Tax Act, 2025, hereby condones the delay in filling Form No. 10AB, where the prescribed application in Form No.10AB has been furnished electronically between 01.10.2025 to 31.03.2026. The jurisdictional Principal Commissioner of Income-tax or Commissioner of Income-tax are authorized to dispose of such applications on merits and pass an order on or before 31.12.2026.

4. Further, where an application in Form No. 10AB filed electronically between 01.10.2025 10 31.03.2026 has been rejected as on date of issue of this circular solely on the ground that it was furnished beyond the prescribed time limit of 30.09.2025, the delay shall be deemed to have been condoned in such cases. The jurisdictional Principal Commissioner of Income-tax or Commissioner of Income-tax are authorized to dispose of such applications on merits and pass an order on or before 31.12.2026.

5. Nothing contained in this Circular shall be construed as conferring any automatic entitlement to approval under section 80G(5) of the Act or section 133(1)(b) of L.T. Act, 2025, as the case may be.

Corporate Law & Regulatory

MINISTRY OF CORPORATE AFFAIRS

सत्यमेव जयते

GOVERNMENT OF INDIA

Extension of due date for submission of Form DPT-3 (return of deposits) for FY 2025-26 from 30 June 2026 to 31 July 2026

What is Form DPT-3?

A statutory return filed by companies to report deposits and certain non-deposit financial receipts to the MCA for transparency and regulatory oversight. Form DPT-3 must be filedannually, reporting the position as of31 Marcheach year. The due date for filing the form is 30 Juneof the following FY.

Extension of due date for submission of Form DPT-3 for FY 2025-26

The due date for submission of Form DPT-3 for FY 2025-26 is 30 June 2026. In view of the capacity enhancement / restoration activities being done at Data Center consequent to a fire incident on 5 June 2026, MCA has decided to allow companies to file Form DPT -3 for FY 2025-26 without paying additional fees up to 31 July 2026.

MCA extends time period for validity of name reservation & resubmission

MCA through an Office Memorandum dated 20 June 2026 has announced relief measures following the capacity enhancement and restoration activities at the MCA21 Data Centre after the fire incident of 5 June 2026.

- The validity of approved name reservations expiring between 21 June 2026 and 30 June 2026 has been automatically extended up to 10 July 2026
- For name reservations for companies or limited liability partnerships, including applications through RUN, RUN-LLP, and SPICe+ Part A, that expired between 5 June 2026 and 20 June 2026, applicants may seek extension up to 10 July 2026 by raising a ticket with the MCA helpdesk on or before 30 June 2026, subject to verification
- Similarly, the validity of e-form resubmissions due between 21 June 2026 and 30 June 2026 has been extended up to 10 July 2026. For e-forms whose resubmission deadline expired between 5 June 2026 and 20 June 2026, applicants may request extension or reopening through the MCA helpdesk by 30 June 2026, with approval granted after due verification

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