

ADVISORY ON REVISION OF TIMELINE FOR AMENDMENT OF AGGREGATE ANNUAL TURNOVER (AATO), 2026 (DATED JULY 01, 2026)

The Goods and Services Tax Network (GSTN) has revised the Aggregate Annual Turnover (AATO) amendment schedule for FY 2025-26. The new application window is 01 July to 31 July 2026, followed by tax officer review from 01 August to 15 August 2026 due to system upgrades for automatic turnover updates.

Key Portal Dates and Activities

- *Taxpayer Amendment Window:* 01 July 2026 to 31 July 2026 (shifted from the previous month of May).
- *Jurisdictional Tax Officer Review:* 01 August 2026 to 15 August 2026.

Important Action Items for Taxpayers

- *Verify Data:* Check pre-filled turnover details carefully for accuracy before final submission.
- *Automatic Updation:* Note that subsequent returns filed after this window will update your AATO automatically in the upgraded system.
- *Raise Grievances:* Report any technical difficulties or errors through the Self-Service Portal on the Official GST Portal.

Source: <https://www.gst.gov.in/newsandupdates/read/666>

FAQs ON MANDATORY CAPTURE OF SHIP-TO FIELD AND VOLUNTARY CLOSURE OF E-WAY BILL, 2026 (DATED JULY 02, 2026)

The GSTN released a comprehensive set of FAQs on July 02, 2026, detailing the mandatory capture of Ship-to GSTIN in Bill-to/Ship-to transactions, new voluntary E-Way Bill (EWB) closure process, and a revised implementation date is from August 1, 2026.

Key Highlights on Ship-to Field

- *Mandatory Entry:* Registered Ship-to GSTIN must be explicitly captured in Bill-to/Ship-to transactions; use “URP” if the party is unregistered.
- *Distinct Entities:* The GSTIN in the Ship-to field must be different from the Bill-to GSTIN.
- *Privacy Protection:* The Ship-to GSTIN is hidden from taxpayer/transporter-facing EWBs to protect sensitive data and is only visible to official tax officers.

Key Highlights on Voluntary Closure

- *Delivery Confirmation:* Closure is a user action taken after goods are successfully delivered, distinct from cancellation or expiry.
- *Access Points:* Can be completed via web login or mobile-based verification by drivers and authorized handlers.

Source: FAQs.

https://tutorial.gst.gov.in/downloads/news/faqs_on_ship_to_field_approved_version.pdf

https://tutorial.gst.gov.in/downloads/news/faqs_on_voluntary_closure_of_e_way_bill_approved.pdf