



Newsletter

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GST



**THE INSTITUTE OF
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भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

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GST COLLECTION UPDATES

**₹2,00,064 crore gross GST revenue collected during March 2026;
records Year on Year growth of 8.3%**

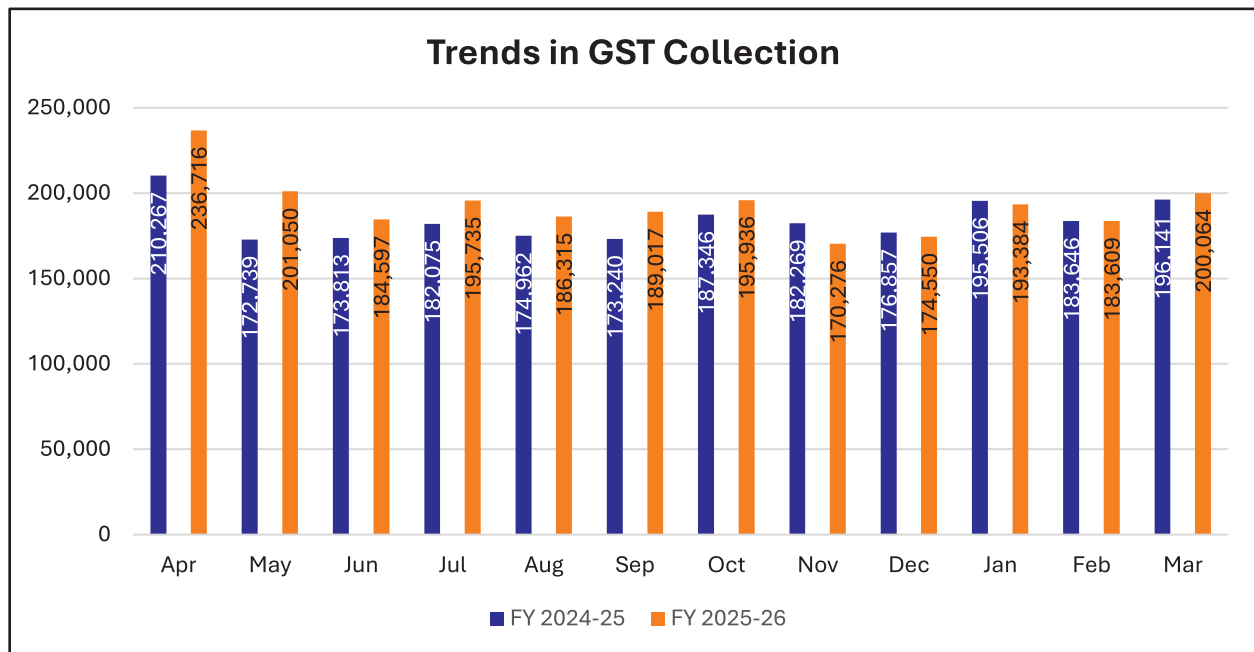
Net revenue at ₹1.78 lakh crore is up by 8.2% for the month and up by 7.1% for the year

Gross Goods and Services Tax (GST) revenue collected for March 2026 is **₹2,00,064 crore**, an **8.8%** increase compared to that in the same month in 2025. This growth was driven by a 5.9% rise in GST from domestic transactions. GST revenue net of refunds for March 2026 is **₹1.78 lakh crore** which is a growth of 7.1% over that for the same period last year.

Breakdown of March 2026 Collections:

- ❖ Central Goods and Services Tax (CGST): ₹40,549 crore
- ❖ State Goods and Services Tax (SGST): ₹53,268 crore
- ❖ Integrated Goods and Services Tax (IGST): ₹1,06,246 crore, including ₹53,861 crore collected on imported goods
- ❖ Cess: ₹103 crore

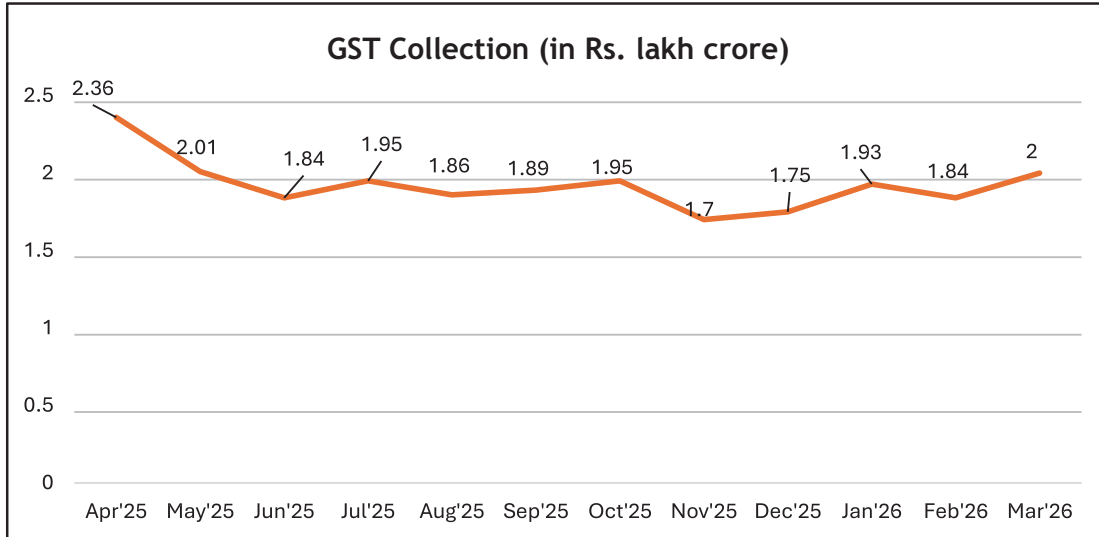
The chart below shows trends in monthly gross GST revenues during the current financial year.



Source: https://tutorial.gst.gov.in/downloads/news/monthly_gst_data_for_mar_2026_for_publishing_final.pdf

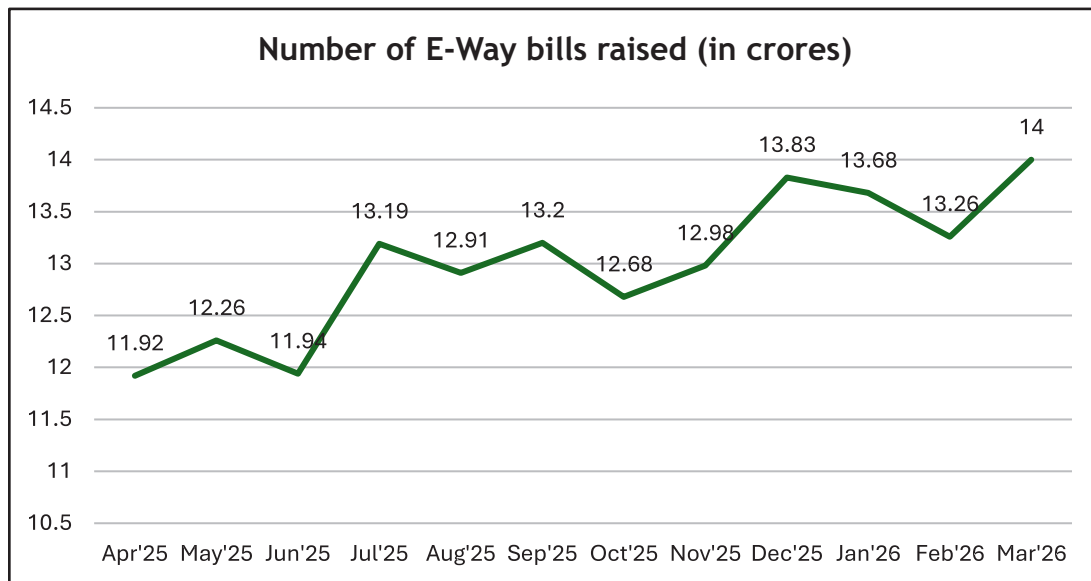
TRENDS IN GST COLLECTION AND E-WAY BILLS GENERATED

The chart below shows trends in monthly gross GST revenues during the last one year



Source: <https://gstn.org.in/>

E-WAY BILL STATISTICS



Source: <https://gstn.org.in/>

Note: The revenue collections in the current month pertains to the transactions conducted in the previous month. For example: Revenue collections for the month of Mar'26 (as per GST Website data release) reflects the transactions conducted in Feb'26. Therefore, in the above charts e-way bills generated in Feb'26 are shown corresponding to the GST Revenue collection for Mar'26 and so on.

GST PORTAL UPDATES

Difficulty in filing appeals on the GST portal in cases where adjudication orders reflect “NIL” demand due to prior voluntary payment - reg (dated April 03, 2026)

The GSTN Advisory, dated April 03, 2026, clarifies certain taxpayers facing difficulties in filing appeals on the GST portal against demand orders wherein the demand amount is reflected as “NIL,” despite the existence of a dispute regarding tax liability. This issue arises when taxpayers who paid GST demands during the SCN stage (without admitting liability) are currently unable to file appeals (APL-01) if the adjudication order mistakenly shows a “NIL” demand, which causes a system block on the GST portal. Affected taxpayers should file for a rectification order to reflect the actual disputed demand amount.

Key Details:

- ❖ *The Problem:* Voluntary payments during SCN, combined with a “NIL” final order, create a system error on the GST portal that blocks the filing of an appeal.
- ❖ *Nature of Issue:* Pre-demand payments do not constitute acceptance of liability, and taxpayers retain the right to contest via Section 107 of the CGST Act.
- ❖ *Solution:* Taxpayers should submit a rectification request to the Adjudicating Authority via the portal to correct the demand amount in the order.
- ❖ *Post-Rectification:* Once the rectification order is issued correctly, the taxpayer can proceed to file the appeal.

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/655>

Pre-deposit Percentage in the GST Portal reg (dated April 10, 2026)

The GSTN Advisory, dated April 10, 2026, the GSTN updated the portal to allow taxpayers to edit the 10% pre-deposit percentage in Form APL-01 when filing appeals, fixing a major hurdle. Taxpayers can now adjust the percentage based on specific case requirements, such as when payment was already made. This solves problems with non-editable, auto-populated fields, although the appellate authority will still verify the payment. This change was made effect from April 6, 2026

Source: <https://services.gst.gov.in/services/advisoryandreleases/read/656>

Advisory on Re-Computation of Interest under Table 5.1 of GSTR-3B reg (dated April 16, 2026)

The GSTN Advisory, dated April 16, 2026 has issued an advisory acknowledging a technical glitch in the auto-calculation of interest for the February 2026 tax period. This error affects the interest amounts auto-populated in Table 5.1 of the March 2026 GSTR-3B.

Key Issues Identified:

Missing Rule 88B(1) Benefit: For some taxpayers, the system failed to account for the minimum cash

balance available in their Electronic Cash Ledger (ECL). Under Rule 88B(1), interest should only be calculated on the net cash liability after adjusting for any cash already deposited on or before the due date.

Inflated Interest Liability: Due to this glitch, taxpayers may see higher-than-actual interest liabilities reflected in their returns.

Corrective Actions for Taxpayers:

To ensure correct self-assessment, taxpayers should follow these steps before filing their March 2026 GSTR-3B.

- ❖ *Verify the PDF:* Download the System Generated GSTR 3B PDF (Navigate to: Dashboard → Return Period → GSTR 3B → Prepare Online) to check the detailed interest breakup.
- ❖ *Use “RE-COMPUTE INTEREST”:* Click the new button provided under Table 5.1 of GSTR-3B. This triggers a recalculation based on updated system parameters, including the missing ECL balance benefit.
- ❖ *Manual Update:* After re-computing, verify the revised figure in the updated PDF. You can manually edit the interest values in Table 5.1 to reflect this corrected amount, provided the manually entered value is not less than the recomputed interest shown in the system-generated PDF

Source: <https://services.gst.gov.in/services/advisoryandreleased/read/657>

Advisory on Introduction of IMS Offline Tool reg (dated April 21, 2026)

The GSTN Advisory, dated April 21, 2026 announces the launch of an MS Excel-based IMS Offline Tool to enhance taxpayer convenience. This tool, available on the GST portal, enables taxpayers to efficiently manage invoice actions (accept, reject, or pending) in bulk for records uploaded by suppliers through GSTR-1/1A/IFF.

Key Features of the IMS Offline Tool:

Bulk Processing: Allows taking action on large numbers of invoices simultaneously.

Excel-Based: User-friendly interface to manage invoice data offline.

Data Validation: Includes a validation feature to ensure accurate data before uploading, with error file generation for corrections.

Improved Efficiency: Reduces reliance on the online portal for invoice-by-invoice actions.

Source: <https://services.gst.gov.in/services/advisoryandreleased/read/658>

COMPLIANCE CALENDAR

Form	Due Date	Remarks
GSTR-3B (Mar, 2026) *	April 21, 2026	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-3B (Jan -Mar, 2026)#	April 22, 24, 2026	Turnover less than or equal to ₹5 Crore
GSTR-1 (Mar, 2026)	April 11, 2026	Turnover exceeding ₹5 Crore or opted to file monthly return
GSTR-1 (Jan -Mar, 2026)#	April 13, 2026	Turnover less than or equal to ₹5 Crore
IFF (Optional) (Mar, 2026)	April 13, 2026	IFF is a facility where quarterly GSTR-1 filers can choose to upload their B2B invoices every month, currently under the QRMP Scheme
GSTR-5 (Mar, 2026)	April 13, 2026	Monthly return for Non-resident taxable persons
GSTR-6 (Mar, 2026)	April 13, 2026	Monthly return for Input Service Distributors
GSTR-8 (Mar, 2026)	April 10, 2026	Monthly return for e-Commerce Operators liable to collect tax at source (TCS)
CMP-08 (Jan -Mar, 2026)	April 18, 2026	Quarterly statement-cum-challan to make tax payment by taxpayers registered under the composition scheme
GSTR-5A (Mar, 2026)	April 20, 2026	Monthly return for Non-resident OIDAR services providers
GSTR-7 (Mar, 2026)	April 10, 2026	Monthly return for authorities liable to deduct tax at source (TDS)

*GSTR-3B 20th of next month for taxpayers with an aggregate turnover in the previous financial year more than ₹5 crore or otherwise eligible but still opting out of the QRMP scheme

#GSTR-3B For the taxpayers with aggregate turnover equal to or below ₹5 crore, eligible and remaining opted into the QRMP scheme, 22nd of month next to the quarter for taxpayers in category X States/UTs and 24th of month next to the quarter for taxpayers in category Y States/UTs

Category X: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana and Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

Category Y: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand and Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.

Source: <https://www.gst.gov.in/>

GST QUIZ

1. From April 1, 2026, the GST portal enforces a “Zero Mismatch Policy” for Input Tax Credit. What is the consequence if the ITC in GSTR-3B exceeds the amount shown in GSTR-2B?

- (a) A penalty of 10% is levied.
- (b) The portal blocks GSTR-3B filing until the error is fixed.
- (c) The ITC is automatically reversed and moved to a separate ledger.
- (d) Interest is charged at 18% per annum.

2. According to the current updates, e-invoicing is mandatory for businesses whose Aggregate Annual Turnover (AATO) crossed which threshold in any financial year since FY 2017-18?

- (a) Rs. 10 Crore
- (b) Rs. 2 Crore
- (c) Rs. 5 Crore
- (d) Rs. 50 Lakh

3. Exporters or SEZ units supplying goods/services without payment of IGST must file a Letter of Undertaking (LUT) for FY 2026-27 on the GST portal to continue the zero-rated supply status. Which form is used for this?

- (a) GST RFD-01
- (b) GST RFD-11
- (c) GSTR-9
- (d) GSTR-1

4. What is the new maximum validity period for generating an E-Way Bill (EWB) against a base document (invoice/credit note) from April 1, 2026?

- (a) 90 days
- (b) 120 days
- (c) 180 days
- (d) 360 days

5. Which of the following forms is mandatory for reporting the final, reconciled ITC for a financial year under the latest GST compliance norms?

- (a) GSTR-1
- (b) GSTR-3B
- (c) GSTR-2A
- (d) GSTR-9

Answers: 1. (B), 2. (C), 3. (B), 4. (C), 5. (D)



Motto

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"To be a global leader in promoting good corporate governance"

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"To develop high calibre professionals facilitating good corporate governance"



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