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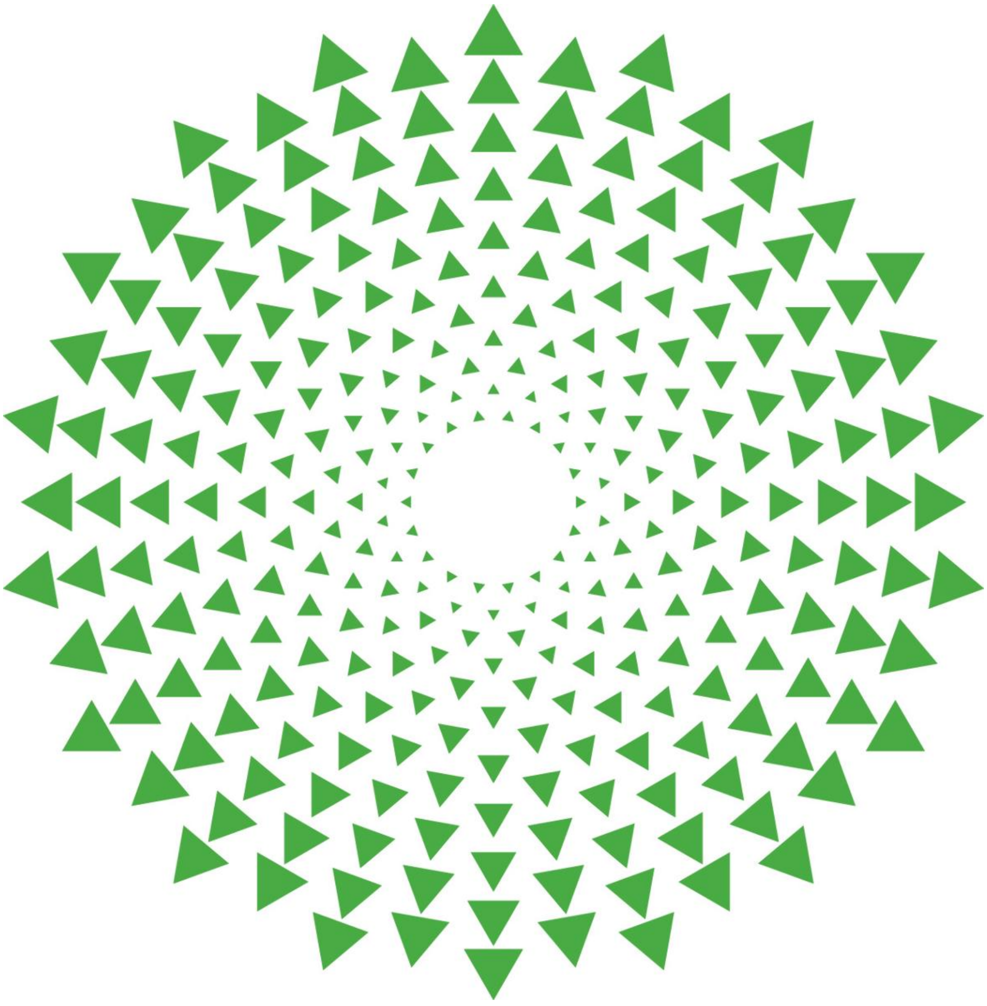

Indirect tax newsletter

September 2026

We are delighted to share a few important judgments/advance rulings passed under the Goods and Services Tax (GST), Central Excise and Service Tax that were available in the public domain for August 2026. This issue also covers some updates from a GST perspective.

GST

Bhandari Scrap Traders vs. Union of India & Ors
2026-VIL-69-SC (Supreme Court)

The issue before the Supreme Court was whether Input Tax Credit (ITC) can be denied to the recipient where supplier has failed to remit the tax collected from the recipient, as mandated under Section 16(2)(c) of the Central Goods and Service Tax Act, 2017 (the CGST Act). The Supreme Court held as under:

- The Tripura High Court's case Sahil Enterprises (2026-VIL-15-TRI) which read down Section 16(2)(c) and restricted ITC only in cases of fraudulent or collusive transactions, had not undertaken the exercise of detailed examination of GST framework as done in the impugned Gujarat High Court judgement.

- No parity could be drawn between the provisions of Delhi Value Added Tax Act, 2004 ("Delhi VAT Act") and GST Laws to place a purchasing dealer under the CGST Act on the same footing as a purported bona fide purchasing dealer under the Delhi VAT Act where the supplier fails to discharge the requisite tax liability.

- The Supreme Court accepted the Gujarat High Court's reasoning in the case of Maruti Enterprise (2026-VIL-432-Guj) that under the GST regime a purchasing dealer who has reversed ITC due to supplier's default, would be entitled to re-avail such credit once the supplier subsequently discharges the outstanding tax liability.

Accordingly, the Supreme Court concurred with the findings of the Gujarat High Court that had (i) declared Section 16(2)(c)of the CGST Act as constitutional and (ii) declined to read it down.

Goodluck India Ltd. & Anr. vs. Union of India & Ors.
2026-VIL-75-SC (Supreme Court)

Rule 96(10) of the Central Goods and Services Tax Rules, 2017 (the CGST Rules) was omitted by Notification No. 20/2024-Central Tax with effect from 08.10.2024. The subject Rule had provided for a bar on availment of the refund of integrated tax (IGST) paid on export of goods or services, if benefits of certain concessional/exemption notifications, as specified in the said sub-rule, were availed on goods imported or procured domestically.

The key issue before the Supreme Court was whether the omission of Rule 96(10) would benefit the taxpayers in pending proceedings (including claims pertaining to periods prior to its omission), enabling their refund claims to be considered without applying the restrictions under the omitted Rule.

Relying on its Constitution Bench decision in Kolhapur Canesugar Works Ltd. (2000-VIL-29-SC), the Supreme Court held that the omission of Rule 96(10) of the CGST Rules would apply to all proceedings pending as on the date of its omission, in the absence of any saving clause.

Anas Enterprise vs. Union of India & Anr.
2026-VIL-751-GUJ (Gujarat High Court)

The taxpayer had filed belated returns for some months. However, the taxpayer had deposited the tax amounts in the electronic cash ledger (ECL) before the respective due dates for filing GSTR-3B except for one month. Pursuant to an audit objection, the taxpayer paid interest through Form GST DRC-03. Thereafter, relying on the Gujarat High Court's decision in Arya Cotton Industries and Anr. (2024-VIL-634-GUJ) wherein it was held that interest cannot be demanded for the period between the deposit in the ECL and the filing of the return, the taxpayer filed a refund application claiming refund of the excess interest paid. The refund claim was rejected on the ground that the proviso to Rule 88B of the CGST Rules, was prospective in nature and therefore not applicable to the relevant period. Per Rule 88B, where the tax amount is deposited in the ECL on or before the return due date and remains therein until its utilisation, such amount shall be excluded while computing interest, even if the return is filed after the due date.

The Gujarat High Court held that the refund application was wrongly rejected as the authorities ignored the binding decision in Arya Cotton Industries (supra). It noted that the proviso appeared to be inserted pursuant to the said decision and held that refund could not be denied by merely contending that the proviso operated prospectively. Accordingly, it directed grant of refund of the excess interest with statutory interest.

Nagaur Mukundgarh Highways Pvt. Ltd. vs. CBIC & Ors.
2026-VIL-905-RAJ (Rajasthan High Court)

The taxpayer had entered into a concession agreement with the National Highways Authority of India (NHAI) for design, construction, operation and maintenance of the road. The agreement stipulated payments partly during the construction period and balance through deferred annuity payments commencing from commercial operation date (COD). The taxpayer had obtained an Advance Ruling (2019-VIL-17-AAAR), wherein the annuity payments were held to be exempt under Entry 23A of Notification No. 12/2017-Central Tax (Rate).which specifically provided for exemption in respect of "service by way of access to a road or a bridge on payment of annuity", falling under Heading 9967. Subsequently, CBIC issued Circular No. 150/06/2021-GST dated 17.06.2021, clarifying that annuity payments for road construction services under Heading 9954 are not exempt from GST. Pursuant to the Circular, GST demand was raised on the taxpayer in respect of the annuity payments. Aggrieved, the taxpayer approached the Rajasthan High Court.

The Rajasthan High Court held that the concession agreement in the present case was in the nature of 'works contract services' and hence taxable. It was observed that the taxpayer's services were not confined only to access to a road or a bridge, by way of payment of an annuity, but essentially involved construction, design and maintenance of the roads, with payments at intervals. In coming to this conclusion, the High Court has placed reliance on the judgment in CG Tollway Ltd. (2026-VIL-522-RAJ), where similar principles were applied to distinguish between works contract services and transport services.

The Court further upheld Circular No. 150, holding that it merely clarified the legal position and that issuance of such instructions was within the domain of the Board under Section 168 of the CGST Act. Also, it was held that the Department is not bound by an erroneous advance ruling and can rely on Board circulars issued to correct a misinterpretation of law and ensure uniform implementation. Accordingly, the Court found no merit in the challenge to the impugned Circular or the consequential levy of GST on annuity payments and dismissed the writ petitions.

Emisha Technology Solutions LLP vs. The Commercial Tax Officer LGSTO, Bengaluru
2026-VIL-719-KAR (Karnataka High Court)

The Karnataka High Court considered a writ petition involving export of services, where GST proceedings were confirmed solely on the ground that the taxpayer had failed to furnish Foreign Inward Remittance Certificates (FIRC) and bank statements. The taxpayer had furnished other supporting documents, including the Letter of Undertaking (LUT), sale invoices and bankers' certificates evidencing receipt of foreign remittances in its Non-Resident Rupee (NRR) Account.

The issue before the Court was whether export-related GST proceedings could be confirmed merely for non-production of FIRC and bank statements, without considering alternative evidence substantiating foreign remittance receipts.

The Karnataka High Court held that banker's certificates acknowledging remittances in a NRR Account should have been considered before confirming the proceedings especially where such certificates could reasonably substitute FIRC. Accordingly, the Court quashed the adjudication order and remanded the matter to the adjudicating authority for fresh consideration.

Synchrony International Service Private Limited Vs Assistant Commissioner (ST), STU-1, Hyderabad
2026-VIL-850-TEL (Telangana High Court)

The Telangana High Court considered a batch of writ petitions of the same taxpayer concerning claims of interest under Section 56 of the CGST Act on GST refunds that had already been sanctioned and disbursed. The taxpayer challenged deficiency memos issued by the Department, which insisted on furnishing a certificate under Rule 89(2)(m) of the CGST Rules for processing the interest refund claims. Rule 89(2)(m) requires a certificate by a Chartered Accountant or a Cost Accountant to the effect that the incidence of tax, interest or any other amount claimed as refund has not been passed on to any other person in a case where the amount of refund claimed exceeds INR2 lakh.

The taxpayer submitted that where the principal refund has already been sanctioned and disbursed, the subsequent interest payable on it could not be passed on to any end consumer. The Telangana Court directed the department to scrutinise and process the taxpayer's claim for interest on the already sanctioned refunds without insisting on the certificate prescribed under Rule 89(2)(m), as the claim relates only to the interest component over the refund already sanctioned in its favour.

Kuehne Nagel Pvt. Ltd. vs. Union of India
(2026) 44 Centax 159 (Guj.) (Gujarat High Court)

The petitioner's original refund application was wrongly refused by the Department. This led the petitioner to file a writ petition, resulting in a Gujarat High court order which set aside the refusal and directed the authorities to process the refund application. Following the court's order, the petitioner again filed the refund application, and the refund amount was sanctioned. However, the Department denied the interest, citing the date of the re-filed application as the relevant date for interest calculation under Section 56 of the CGST Act. Section 56 mandates that interest must be paid to the taxpayer if the refund is delayed beyond the prescribed period and the relevant date for calculating interest is based on the date of filing of the refund application. Aggrieved, the petitioner filed a writ petition before the Gujarat High Court.

The Gujarat High Court held that interest under Section 56 must be calculated from the date of the original refund application, as the denial of refund initially was held illegal and set aside. The court directed the Department to process the interest claim based on the original filing date and set aside the impugned orders denying interest.

KPIL- JWIL Joint Venture vs. The State of Bihar & Anr
2026-VIL-907-PAT (Patna High Court)

The taxpayer filed a writ petition challenging the deficiency memo issued by Department which proposed to reject a refund of excess balance lying in the ECL. The taxpayer contended that the refund could not be withheld in the absence of a specific order passed under Section 54(11) of the CGST Act, merely because proceedings regarding the refund (Department's appeal) were pending before the GST Appellate Tribunal.

The Patna High Court held that Section 54(11) permits withholding of a refund in case of pending proceedings, only if a specific order to withhold the refund is passed after providing the taxable person an opportunity for a hearing. The deficiency memo/ show cause notice (SCN) issued by Department under Rule 90(3) of the CGST Rules is only a communication requiring rectification of deficiencies in a refund application and no exercise was undertaken by the Department under section 54(11). Accordingly, the Court directed the Department to pass a specific order under section 54(11) after giving SCN and proper opportunity of hearing to the taxpayer.

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Torrent Power Ltd vs. Union of India & Ors.
TS-592-HC(GUJ)-2026-GST (Gujarat High Court)

The Gujarat High Court addressed a batch of petitions by taxpayers who have furnished corporate guarantees, challenging the validity of Rule 28(2) of the CGST Rules, Section 15(4) of the CGST Act and the CBIC Circulars governing taxability and valuation of corporate guarantees provided between related parties. Rule 28(2), inserted with effect from 26 October 2023, provides that the value of supply of services by way of providing a corporate guarantee to a related person shall be deemed to be 1 percent of the guaranteed amount per annum or the actual consideration, whichever is higher.

The Gujarat High Court distinguished the Supreme Court's decision in Edelweiss Financial Services Ltd. ((2023) 5 Centax 58 (S.C.)) rendered under the service tax regime and observed that, unlike the erstwhile law, Section 7(1)(c) read with Schedule I of the CGST Act permits taxation of specified transactions between related parties even in the absence of consideration. The Court held as under:

Issue	Gujarat High Court Observation
Taxability of corporate guarantees	Corporate guarantees provided by holding companies to subsidiaries constitute a taxable supply under Section 7(1)(c) read with Schedule I, even if made without consideration.
Implied consideration	Benefit accruing to the subsidiary from the guarantee constitutes implied consideration.
Related party relationship	Holding companies and subsidiaries qualify as related persons under GST Law due to element of control.
Actionable claim	A corporate guarantee cannot be regarded as an actionable claim as it represents a contingent secondary liability
Pledge vis-à-vis guarantee	Existence of a pledge does not negate the supply arising from the corporate guarantee and if the ingredients of a guarantee are satisfied, tax liability would arise.

Issue	Gujarat High Court Observation
Time of supply	Corporate guarantees service officially begins and fulfills its "time of supply" on the exact date the contract is executed, and tax levy gets attracted on the execution date. In the instant cases, the time of supply is the date on which the recipient (subsidiary) reflects the guarantee in its books of accounts, and it occurs annually based on the outstanding balance of the guaranteed amount. It does not qualify as "continuous supply of services" under GST Law due to the absence of periodic payment obligations.
Vires of Rule 28(2) and Section 15(4)	Rule 28(2) and Section 15(4) were upheld. However, the expression "whichever is higher" in Rule 28(2) was read down to discharge GST based on the actual consideration or the deemed value of 1 percent, as applicable.
Applicability of Rule 28(2)	Rule 28(2) applies prospectively from 26 October 2023 and not for prior periods.
Validity of circulars	The circulars were upheld, subject to the Court's interpretation of the statutory provisions and Rule 28(2) provided in this judgement
Invocation of Section 74	Invocation of Section 74 was quashed in the absence of intent to evade tax.
Discrimination claims	Challenge to exemptions granted to government-backed guarantees was rejected and refund/adjustment of excess GST paid was permitted.

Thus, the Gujarat High Court upheld the constitutional validity of the said provisions and held that –

- Corporate guarantees provided by holding companies to their subsidiaries constitute a taxable supply under GST even in the absence of consideration,
- Read down the words "whichever is higher" appearing in Rule 28(2),
- Restricted the application of Rule 28(2) to periods commencing 26.10.2023 onwards.

Shakti Enterprises vs. Principal Commissioner of Central Tax, GST Commissionerate, Mysore
2026-VIL-875-KAR (Karnataka High Court)

The taxpayer had transitioned its unutilised CENVAT credit into the GST regime by filing Form GST TRAN-1 and it was reflected in its Electronic Credit Ledger (ECrL). It discharged pre-deposit required under section 35F of Central Excise Act, 1944 for legacy service tax matter, by debiting the the ECrL utilising the transitioned CENVAT credit.

The CESTAT, relying on the CBIC Instruction dated 28.10.2022, rejected the mode of payment and held that the pre-deposit in legacy matters was required to be made only in cash. The taxpayer challenged this before the Karnataka High Court and the High Court held that –

- Section 35F does not prescribe any exclusive mode of payment. Under the erstwhile regime, CENVAT credit could be utilised for making the mandatory pre-deposit.
- The transition of such credit to GST regime did not create a new credit but merely preserved the existing credit in a different form. The legislative intent was one of continuity and not extinguishment of the rights attached to such credit.
- The CBIC Instruction deals with the procedure for cash payments and does not contain any provision prohibiting utilisation of transitioned credit. An administrative instruction cannot take away a vested right preserved by the legislature.
- Reliance was placed on the Gujarat High Court decision in the case of Yasho Industries Ltd. (2024) 24 Centax 338 (Guj.) affirmed by the Supreme Court, wherein it was held that under GST regime pre-deposit can validly be made by debiting the ECrL, in the absence of any statutory mandate requiring payment only through the Electronic Cash Ledger. The Karnataka High Court in this case held that the ratio can be applied to pre-GST regime as well.

Accordingly, the Court quashed the CESTAT order and held that the mandatory pre-deposit under Section 35F can validly be discharged by utilisation of CENVAT credit transitioned into the GST regime and reflected in the ECrL.

Shree Karni Electrovision vs. Union of India & Ors. 2026-VIL-934-RAJ (Rajasthan High Court)

The Rajasthan High Court examined the validity and application of Section 16(2)(c) of the CGST Act in a case where the taxpayer had availed ITC on purchases made from a supplier who subsequently became insolvent under the Insolvency and Bankruptcy Code, 2016 (IBC). The taxpayer contended that it had purchased goods, paid the tax component to the supplier, and availed ITC on the assumption that the supplier had discharged its GST liability. It was further argued that since the supplier entered insolvency proceedings and the Department failed to lodge its claim therein, the tax liability of the supplier could not subsequently be recovered from the purchaser by denying the ITC.

The Rajasthan High Court held that Section 16(2)(c) is a mandatory statutory condition and the entitlement to ITC is contingent upon actual payment of tax by the supplier to the Government. Relying on the Gujarat High Court judgement in the case of Maruti Enterprise (2026-VIL-432-GUJ), it held that the burden lies upon the person claiming Input Tax Credit to establish his eligibility thereto, and that Section 16(2)(c) does not give rise to any constitutional or legal infirmity.

The Rajasthan High Court rejected the taxpayer's reliance on the Supreme Court's decision in Ghanashyam Mishra & Sons (P.) Ltd. and held that the said judgement does not override the statutory conditions of section 16(2)(c). Thus, it was held that the insolvency proceedings under the IBC do not dispense with the requirement for the supplier to pay the tax to enable the purchaser to claim ITC.

Riveria Commercial Developers Limited vs. Union of India & Ors. TS-595-HC(DEL)-2026-GST (Delhi High Court)

The Delhi High Court considered writ petitions challenging the constitutional validity of Sections 17(5)(c) and 17(5)(d) of the CGST Act, which restrict availment of Input Tax Credit (ITC) in respect of works contract services and goods or services used for construction of immovable property. Challenge was also made to CBEC Flyer No. 28 dated 01.01.2018 relating to works contracts under GST Law.

The Delhi Court noted that during the pendency of the proceedings, the constitutional validity of the impugned provisions had already been upheld by the Supreme Court in Safari Retreats Private Limited (TS-622-SC-2024-GST). However, the Supreme Court had observed that whether a particular structure qualifies as a "plant" is a fact-specific determination, to be decided on a case-to-case basis by applying the functionality test.

Regarding the issue of lapsing of eligible benefits, the Delhi Court referred to Section 14 of the Limitation Act, 1963, which provides for exclusion of the time spent in bona fide proceedings before a court. The Delhi Court accordingly granted liberty to the petitioners to file an appropriate application before the adjudicating authority and directed that the same be considered pragmatically and in accordance with law.

The Delhi Court further observed that the impugned flyer had been issued prior to the Supreme Court's aforesaid judgement and, therefore, was required to be read in the light of the said judgement. The Delhi Court clarified that such exercise was to be undertaken only by the adjudicating authority after examining the facts and circumstances of the case. Accordingly, the writ petitions were disposed of, with liberty to the petitioners to approach the adjudicating authority for appropriate relief in accordance with law.

MSD Pharmaceuticals Pvt. Ltd. vs. Assistant Commissioner, Ernakulam (2026) 45 Centax 64 (Ker.) (Kerala High Court)

The Kerala High Court considered a dispute concerning rejection of a GST refund claim as time-barred, where the taxpayer had filed an online refund application within the prescribed limitation period which was duly acknowledged . The Department, however, treated the subsequent manual filing of the refund application under Rule 97A of the CGST Rules as the relevant date for determining limitation and rejected the refund claim on limitation grounds.

The Kerala High Court observed that in Rule 97A, the expression "include" clarifies that the rule making authority has thought of providing that a manual application can additionally be presented with reference to a refund claim. The rejection of the refund application based on the manual filing date was deemed arbitrary and illegal. The Court set aside the rejection order and directed the respondent to reconsider the refund application based on the online filing date.

Magnus Facilities and Maintenance Pvt. Ltd. vs. Commissioner, State GST & Anr.
W.P.(C) 5559 of 2026 (Delhi High Court)

The Delhi High Court has dealt with multiple writ petitions filed in the context of whether uploading of SCNs and orders on the GST common portal would constitute valid service and trigger the limitation period for filing an appeal.

The Delhi High Court followed the principles laid down by the Punjab & Haryana High Court in Luxmi Traders (2026-VIL-732-P&H) and held that mere uploading of an SCN or order on the “View Additional Notices and Orders” tab of the GST portal, does not constitute valid service, unless its receipt is acknowledged or reply is filed.

Issue	Gujarat High Court Observation
SCN was served by only uploading on the common portal and in absence of reply from taxpayer an ex parte adjudication order has been passed	Proceedings would be restored to the stage of issuance of the SCN, with an opportunity to the taxpayer to file a reply within the prescribed period.
In case of such ex parte order, an appeal was filed and was dismissed on grounds of limitation	Both adjudication order and the order-in-appeal shall be set aside. Proceedings would restore to the stage of issuance of the SCN with an opportunity for the taxpayer to file reply within the prescribed period.
Where an order-in-original, post contest, was served only by uploading it on the common portal	Limitation for filing an appeal would not commence. The taxpayer was granted time to file an appeal within the prescribed period.
Where an appeal was filed against such order-in-original and was dismissed on grounds of limitation.	The appellate order would be set aside and the appeal restored for decision on merits.

Also, following judgements have been pronounced on similar matters –

- Delhi High Court - Saraswati Printers v. Sales Tax Officer (W.P.(C) 10640/2025 and CM APPL. 44047/2025) and Fabgar Overseas Private Limited v. Sales Tax Officer (W.P.(C) 10724/2025 and CM APPL. 44370/2025).
- The Amar Cooperative LC Society Ltd. v. State of Haryana and others (2026-VIL-764-P&H Punjab & Haryana HC)
- Shanaya Enterprises v. State of Punjab & Others (2026-VIL-772-P&H Punjab & Haryana HC)

The Courts have relied upon the earlier Punjab and Haryana HC judgement of Luxmi Traders (supra) to deal with the validity of service of SCN and ex-parte order on the common portal. Additionally, it has been concluded that where the petitioner has already deposited 10% of the amount towards statutory pre-deposit at the time of filing the appeal, the appeal itself shall be heard and decided on merits.

Reddy Veeranna Constructions Pvt. Ltd. vs. Appeal I Commissioner & Ors.
2026-VIL-45-GSTAT-HYD (GSTAT, Hyderabad)

The taxpayer was subjected to penalties under GST Law for allegedly raising fake invoices without supply of goods or services. Against the appellate order upholding penalties, the taxpayers preferred the appeal before Hyderabad Goods and Services Tax Appellate Tribunal (GSTAT). Before the GSTAT, a defect was pointed out regarding non-payment of statutory pre-deposit.

The GSTAT noted that the proviso to Section 112(8), inserted by the Finance Act, 2025, was effective from 01.10.2025 and prescribed a 10 percent pre-deposit where the order involved penalty without any demand of tax. In the present case, the SCN, Order-in-Original and impugned appellate order were issued much before the amendment came into effect. Relying upon the Calcutta High Court judgement in the case of Barjinder Singh Kohli (2025-VIL-1125-CAL), the Tribunal held that the requirement of pre-deposit could not be applied to the present appeal, and no pre-deposit was required to be made. It was noted that the amendment did not indicate any retrospective application or necessary implication. The Tribunal, however, clarified that the order would not prejudice the merits of the appeal and that, if at the final hearing it was held that pre-deposit was required, the taxpayer would be bound to comply.

Tata Unistore Limited vs. Commissioner CGST & Ex., Navi Mumbai Commissionerate
2026-VIL-46-GSTAT-THN (GSTAT, Thane Bench)

The issue before the GSTAT Tribunal was whether the Department could question the eligibility of CENVAT credit (including Krishi Kalyan Cess (KKC) and Value Added Tax (VAT) ITC balance transitioned from pre-GST regime to the GST regime, when such credit was never disputed under the pre-GST regime.

In terms of Section 142(6)(a) read with Section 174 of the CGST Act, the Tribunal observed that recovery proceedings related to inadmissible credit under erstwhile laws can be initiated only under the provisions of the erstwhile laws and that proceedings cannot be initiated under GST Law. Following the decisions in Usha Martin Ltd.(2022-VIL-779-JHR), Steel Authority of India Ltd.(2025-VIL-102-JHR) and Kunjal Synergies Pvt. Ltd. (2025-VIL-241-CAL), the Tribunal held that the proceedings initiated by the Department are beyond the jurisdictional powers vested in them under the CGST Act. The Tribunal held that the Department is not expected to undertake an examination of the correctness of the ITC availed under the erstwhile law where the same has undisputedly remained unchallenged under the erstwhile regime. The exercise of justifying the ITC closing balance with invoice copies was a futile exercise.

The Tribunal, relying upon the Bombay High Court judgement in the case of Godrej & Boyce (2021-VIL-780-BOM) and CBIC Circular No. 87/06/2019-GST, upheld the transition of KKC to the GST regime. Regarding transitioned VAT credit, the Tribunal found that the appellant had provided all necessary details to claim this credit, and there was no evidence or specific objection from the revenue to justify its denial. The Tribunal ruled that the denial of this credit was unjustified.

Accordingly, the Tribunal held that the transition of CENVAT credit (including KKC) and VAT input tax credit balance to GST regime is in accordance with law and that invocation of penalty was wholly unjustified. The impugned order was therefore set aside, and the appeal was allowed with consequential reliefs.

Notifications/circulars/instructions/advisory

GSTAT – Reconstitution of Benches and revised classification of cases

In continuation of Office Order No. 03/GSTAT/PB/2026 dated 14 May 2026, based on feedback from three Technical Members (State) at the Delhi, Chennai and Madurai Benches, the President has issued an order

- Reconstituting Benches of Delhi, Tamil Nadu (Chennai, Coimbatore, Madurai) and Puducherry (Circuit Bench) and Lucknow
- Revising the categorisation of cases with effect from 1 August 2026.

The Order revises the earlier classification into Category-I and Category-II cases applicable across all Benches of GSTAT, except the Bengaluru Bench. For the Bengaluru Bench, an exclusive three-category classification has been provided.

The Order provides that all part-heard matters shall be released and reassigned in accordance with the revised classification and assignment of cases under this order. To avoid ambiguity and ensure uniformity in the process of classification, the Order directs the Registry to independently examine the pleadings, the factual matrix and the nature of the questions of law involved before placing the matter before the appropriate Bench. The declaration furnished by the Appellant/Petitioner shall only serve as one of the relevant factors to be considered and not be treated as conclusive or determinative.

Office Order No. 4/GSTAT/PB/2026 dated 29.07.2026

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