Global Partner. Integrated Solutions.

GST Trail

Key Highlights
GST Notifications and Clarification Circulars

Notifications Updates

Notification No. 01/2026 - Central Tax

The Central Board of Indirect Taxes and Customs (CBIC) has issued a notification extending the due date for filing GSTR-3B to 21 April 2026.

Seeks to extend date of filing GSTR-3B

The government has extended the due date for filing GSTR-3B for March 2026 (monthly filers) to 21 April 2026.

Notification No. 01/2026 - Central Tax (Rate)
Notification No. 01/2026 - Integrated Tax (Rate)
Notification No. 01/2026 - Union Territory Tax (Rate)

The Central Board of Indirect Taxes and Customs (CBIC) issued a notification on 30 April 2026 seeking to amend the HSN code for certain beverage products.

Seeks to amend Notification No 9/2025 - Central Tax (Rate), Integrated Tax (Rate), and Union Territory Ttax (Rate) to align them with changes made vide Finance Act, 2026

The Government has updated the HSN codes for certain beverage products, with effect from 1 May 2026:

Schedule	Old HSN	New HSN	CGST Rate	SGST/ UTGST Rate	IGST Rate
Schedule I (S No. 150)	2202 99 20	2202 99 21, 2202 99 29	2.5%	2.5%	5%
Schedule I (S No. 151)	2202 99 30	2202 99 31, 2202 99 39	2.5%	2.5%	5%
Schedule III (S No. 2)	2202 91 00, 2202 99 90	2202 99 90, 2202 99 91, 2202 99 99	20%	20%	40%
Schedule III (S No. 3)	2202 99 90	2202 99 91, 2202 99 99	20%	20%	40%

GST Portal Updates

Gross and Net GST revenue collections for the month of March 2026

The GSTN team has released the Gross and Net GST revenue collections for March 2026. The Detailed report may be viewed here

Difficulty in filing appeals on the GST portal in cases where adjudication orders reflect "NIL" demand due to prior voluntary payment

Issue in Filing GST Appeals (APL-01) for NIL Demand Orders:

Key Issue:

- Taxpayers are facing issued filing GST appeals (APL-01) on the portal against adjudication orders showing "NIL" demand, often due to prior voluntary payments made during the Show Cause Notice (SCN) stage without admitting liability.
- When a demand order is issued by an officer, the GST portal creates a demand ID in the Demand and Collection Register (DCR), also known as the liability register.
- However, the order issue with "NIL" amount on the GST portal reflects zero demand in the DCR (liability ledger). As a result, while filing an appeal (APL-01), the system restricts submission and shows an error such as "Disputed amount cannot execute the demand amount".
- In such cases, the taxpayer still has the right to appeal under section 107 of the CGST Act, 2017.

Solution:

- Taxpayers should apply for a rectification order from the adjudicating authority to correctly reflect the demand in the order.
- Upon receipt of the rectification order, Taxpayer may file an appeal (APL-01), within the prescribed time limits.

Pre-deposit Percentage in the GST Portal

The GSTN has introduced a functional update in the GST portal regarding the pre-deposit requirement while filing appeals (Form APL-01).

- Earlier, while filing an appeal (APL-01), the GST portal auto-filled 10% pre-deposit as per Section 107(6) and did not allow editing.
- This created issues where taxpayers had already paid pre-deposit through other modes or where demand was incorrectly classified.

- From 6 April 2026, the GST portal has made changes to the system and made the pre-deposit field editable on the portal.
- Taxpayers can adjust the percentage, calculate, and pay the required amount during appeal filing.
- The appellate authority will verify the correctness of the pre-deposit during the appeal proceeding.

Advisory on Re-Computation of Interest under Table 5.1 of GSTR-3B

The GSTN issued an advisory on Re-Computation of Interest under Table 5.1 of GSTR-3B:

- There are a few taxpayers facing a glitch at the GST portal while filing GSTR-3B for March 2026.
- Interest of the February 2026 period appearing on the March 2026 GSTR-3B without providing the benefit of the minimum cash balance available in the Electronic Cash Ledger as per the proviso to Rule 88(1) of the CGST Rules, 2017.
- The GSTN advised the taxpayer that by clicking on the “Re-Compute Interest” button the system will recalculate and reflect interest based on the latest and updated parameters available in the system.
- However, due to the interest column being editable the taxpayer may adjust the interest manually, but the edited interest value shall not be less than the recomputed interest appearing in the system-generated GSTR-3B PDF.
- For detailed guidance, you may refer here.

Introduction of IMS Offline Tool

The GSTN has introduced an IMS Offline Tool built on MS Excel, making it easy and convenient for taxpayers to use. It enables efficient handling of actions on both individual and bulk invoices.

For a detailed advisory on the IMS Offline Tool, please refer here.

About Nexdigm

Nexdigm is a privately held, independent global organization that helps companies across geographies meet the needs of a dynamic business environment. Our focus on problem-solving, supported by our multifunctional expertise, enables us to deliver customized solutions tailored for our clients.

We provide integrated, digitally-driven solutions encompassing Business and Professional Services across industries, helping companies address challenges at all stages of their business lifecycle. Through our direct operations in the USA, Poland, the UAE, and India, we serve a diverse range of client base, spanning multinationals, listed companies, privately-owned companies, and family-owned businesses from over 50 countries. By combining strategic insight with hands-on execution, we help businesses not only develop and optimize strategies but also implement them effectively. Our collaborative approach ensures that we work alongside our clients as partners, translating plans into tangible outcomes that drive growth and efficiency.

At Nexdigm, quality, data privacy, and confidentiality are fundamental to everything we do. We are ISO/IEC 27001 certified for information security and ISO 9001 certified for quality management. Additionally, we comply with GDPR and uphold stringent data protection standards through our Personal Information Management System, implemented under the ISO/IEC 27701:2019 Standard.

We have been recognized over the years by global organizations, including the Everest Group Peak Matrix® Assessment, International Tax Review, World Commerce and Contracting, ISG Provider Lens™ Quadrant Report, International Accounting Bulletin, Avasant RadarView™ Market Assessment, and Global Sourcing Association (GSA) UK.

Nexdigm resonates with our plunge into a new paradigm of business; it is our commitment to ***Think Next.***

USA Canada Poland UAE India Japan

www.nexdigm.com

Reach out to us at ThinkNext@nexdigm.com

Follow us on