57th GST COUNCIL RECOMMENDATIONS



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PREFACE

This e-booklet highlights the key recommendations as put forth by GST Council in the 57th GST Council Meeting and the subsequent notifications and circulars issued by the CBIC. The e-booklet is compiled for private circulation amongst clients and professional colleagues only. It is not meant for general circulation and is under no circumstances an offer, invitation or solicitation of any kind. This e-booklet is intended to be a succinct overview of the proposals put forth and is neither to be construed as comprehensive nor as to render taxation, legal, economic or financial advice. This e-booklet should not be relied upon for taking any actions/ decisions on the contents of the e-booklet and proper professional/ legal advice should be sought.

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Commonly used Abbreviations

CBIC	Central Board of Indirect Taxes and Customs
CGST	Central Goods and Service Tax
ERP	Enterprise Resource Planning
FMCG	Fast moving Consumer Goods
GST	Goods and Services Tax
GSTIN	Goods and Services Tax Identification Number
IDS	Inverted Duty Structure
IGST	Integrated Goods and Services Tax
IMS	Invoice Management Services
IPR	Intellectual Property Rights
ISD	Input Service Distributor
IT	Information Technology
ITES	Information Technology Enabled Services
ITC	Input Tax Credit
MRs	Medical Representatives
NBFC	Non-Banking Financial Companies
PPOB	Principle Place of Business
RBI	Reserve Bank of India
RCM	Reverse Charge Mechanism
SCN	Show Cause Notice
SEZ	Special Economic Zone
SGST	State Goods and Services Tax
TDS	Tax Deducted at Source

u/s.	Under section
UTGST	Union Territory Goods and Services Tax

Goods and Services Tax

Goods

ITC on inward supplies for second-hand vehicle dealers

Proposed Recommendation

It has been recommended to clarify that suppliers of second-hand vehicles under the GST margin scheme are eligible to avail ITC on inputs and input services such as spares, repairs, maintenance, rent, marketing and advertisement services. **The restriction on ITC applies only to the tax paid on the purchase of second-hand vehicles**.

Services

Permanent transfer of intellectual property right is supply of service

Proposed Recommendation

It has been recommended that both permanent and temporary transfers of IPR, whether by way of transfer of title or otherwise, be uniformly classified as a supply of services. Earlier, the permanent transfer of IPR was classified as both supply of goods and supply of services.

Our Comment

The proposed amendment brings about a change in the traditional tax treatment of Intellectual Property Rights (IPR). Under the pre-GST regime, the permanent transfer of IPR was treated as a sale of goods, as held by the Supreme Court in *Vikas Sales Corporation* v. *Commissioner of Commercial Taxes* [Appeal (Civil) 7771-75 of 1996].

The situs of sale of IPR had been a considerable matter of litigation in the pre-GST regime and continued to be uncertain in the GST regime. With the aforesaid amendment, the said issue will stand settled for the future periods.

However, the issue of valuation for sale of IPR between related persons continue to be a matter of discussion and deliberation.

GST Treatment of statutory and ancillary recoveries in motor vehicle leasing

Proposed Recommendation

It has been clarified that statutory and ancillary expenses recovered by the lessor from the lessee, such as registration charges, road tax, insurance and FASTag charges, will form part of the value of the composite supply of motor vehicle leasing services and be taxed accordingly. (Circular No. 266/12/2026-GST)

Our Comment

The industry was currently treating the said expenses as reimbursement and was not paying GST on the same. This said tax treatment will add to costs as input tax credit on leasing of motor vehicles is not available in most situations.

Extension of limited ITC benefits to restaurant, hotel and fitness services

Proposed Recommendation

The Council recommended permitting ITC on input services procured from another supplier engaged in the same line of business, notwithstanding the restriction on ITC applicable to the concessional 5% GST rate. The recommendation covers:

1. Restaurant and outdoor catering services;
2. Hotel accommodation services having a value of up to ₹7,500 per unit per day; and
3. Gym and fitness services.

The proposed relaxation is similar to the existing limited ITC mechanism available to passenger transportation services, tour operator services and renting of motor vehicles services.

Our Comment

The proposed relaxation is a welcome step towards reducing the cascading effect of GST on businesses operating in the restaurant, hospitality and fitness sectors. By allowing limited ITC on services procured from suppliers in the same line of business, the recommendation seeks to address the additional tax cost arising in business models involving outsourcing, subcontracting and procurement of services from third-party service providers. Further, extending a similar facility to these sectors, as is already available for passenger transportation, tour operator and renting of motor vehicles services, is expected to promote tax neutrality and improve operational efficiency.

ITC

Rationalisation of blocked credits

Proposed Recommendation

The Council has recommended amendments to Section 17(5) of the CGST Act, 2017, to remove restrictions on the availment of ITC inter-alia on the following supplies:

i. Outdoor catering
ii. Health and life insurance
iii. Telecommunication towers
iv. Pipelines laid outside factory premises
v. Free samples
vi. Goods destroyed or written off on expiry of shelf life as required by law

This measure is aimed at reducing the cascading effect of taxes and ensuring a smoother flow of ITC across the supply chain.

Our Comments

This is a laudable step where credit historically unavailable even in the pre-GST regime has now been permitted, demonstrating the Government's genuine intent to simplify tax laws and unblock legitimate business credits. However, practical ambiguities remain that warrant consideration and clarification by the Government. Our specific comments are as follows:

- **Outdoor catering:** This is a welcome amendment that will allow employers to claim ITC on payments made to canteen service providers. ITC may also be available on catering and food expenses incurred for business conferences, seminars, training programmes and corporate events. However, this does not automatically make ITC available on all food & beverage or restaurant service invoices. The scope of the benefit will depend on the exact wording and conditions of the amendment to the law.

- **Health and Life Insurance for Family Members**: It has to be seen whether the amendment in this respect allows ITC on health and life insurance policies covering employees' only or insurance of family members of employees, retired employees etc. as well and will be eligible. Also, it has to be seen whether such credit may continue to be blocked by operation of Section 17(5)(g) as being for personal consumption.

- **Free Samples:** Allowing ITC on free samples is a welcome relief for the pharmaceutical and FMCG sectors. However, the GST treatment of samples distributed through Medical Representatives (MRs) remains unclear. Since MRs are employees and generally unregistered under GST, providing samples to them may be treated as a supply between related persons, even without consideration on which GST is payable. This could result in additional GST costs for businesses. Industry representations are therefore needed to seek clarity on this issue.

- **Expired Products:** Allowing ITC on expiry of products is another area which will be a big boost for the pharmaceutical and FMCG sectors. However, open questions remain on availability of ITC in case of destruction of goods before expiry date such as damage, breakage or contamination during storage, transportation etc.

Refund of accumulated credit of capital goods and input services

Proposed Recommendations

The Council has recommended expanding the scope of refunds of accumulated ITC under the CGST Framework as follows:

- **Zero-Rated Supplies (Exports/SEZ):** Taxpayers can now claim a refund of accumulated ITC on **capital goods**.

- **Inverted Duty Structure:** Taxpayers can now claim a refund of accumulated ITC on both **input services** and **capital goods**.

  Key Timelines & Conditions:

- **Input Services (Inverted Duty Structure):** Refund applies to ITC availed on input services on or after **01.11.2026**.

- **Capital Goods (Exports & Inverted Duty Structure):** Refund applies to ITC availed on capital goods on or after **01.04.2027** and the refund payout will be spread over **60 months**.

Our Comments

- As clarified in the CBIC FAQs on refunds under the inverted duty structure (IDS) category, although the definition of “Net ITC” is being amended to include ITC on

capital goods and input services, the eligibility criteria for refund remains unchanged. Refund will be available only where the accumulation of ITC arises because the tax rate on inputs is higher than that on output supplies. Accordingly, accumulation arising solely from input services will continue to be ineligible for refund. It remains to be seen whether Assessee can claim IDS refunds where the tax rate on ancillary inputs, consumables and other such items results in an inverted duty structure.

- The inclusion of capital goods brings parity between the two export routes. Earlier, GST paid on capital goods was refundable when exports were made with payment of tax but was blocked when exports were made without payment of tax, resulting in an additional tax cost.

- However, the refund of GST on capital goods is available over sixty months. This may pose challenges for industries with long gestation periods, where capital goods are purchased well before commercial operations commence. If eligible output supplies do not begin within this period, businesses may lose the opportunity to claim refunds relating to the initial months, thereby limiting the intended benefit of the amendment.

- The recommendation allows refund of credit on input services availed after 1.11.2026 and on capital goods availed after 1.4.2027. On a reading of the same, it seems that the refund will be linked to the date of availment of credit even if the invoice for the underlying purchases have been issued prior to the cut-off date. However, the fine print of the actual amendment is awaited for clarity on this issue.

Exports

Supply to foreign offices/ branches outside India to qualify as export

Proposed Recommendation

The Council has recommended omitting sub-clause (v) of clause (6) of Section 2 of the IGST Act, 2017, removing the condition that the supplier and recipient of services must not be establishments of a distinct person under Explanation 1 to Section 8. This enables supplies made to or through foreign offices/branches to qualify as an "export of services," facilitating tax refunds for Indian service providers and boosting export competitiveness.

Our Comments

This is a major strategic booster for Indian IT, ITES, and professional services firms operating global branch networks. This condition was acting as an impediment to competitiveness vis a vis a model where foreign subsidiaries were setup.

Earlier, such supplies were considered exempt supplies requiring ITC reversal. This amendment results not only in unblocking of credit but also enables cash refund. However, a key practical challenge continues to remain regarding the requirement of foreign currency remittance, which may not always be fulfilled in the case of branch office transactions.

Omission of Rule 96(10) & 89(4A)/(4B) with retrospective effect

Proposed Recommendation

Omission of Rule 96(10) and Rule 89(4A)/(4B) of the CGST Rules will be retrospective w.e.f. 23.10.2017.(Circular No. 264/10/2026-GST dated 26.10.2026).

Our Comment

The said clarification is in line with the decision of the Supreme Court in Special Leave Petition (Civil) No. 24550 of 2025, in the matter of M/s. Goodluck India Limited & Anr. v. UOI, finally putting this much debated matter to rest.

Service on goods sent by a foreign customer to qualify as export

Proposed Recommendation

Section 13(3)(a) of the IGST Act, which previously specified that the place of supply for performance-based services (such as testing and repairs) on goods supplied by a foreign customer is the location of performance, has been omitted.

Consequently, the place of supply for these services will now be governed by the default provision under Section 13(2) of the IGST Act, which is the location of the recipient of service. As a result, such services will now qualify as an export of services.

Our Comment

The provision under Section 13(3)(a) was borrowed from OECD guidelines and legacy service tax laws, which taxed performance-based services locally because the physical activity occurred in India.
The Council has now aligned with true destination-based principles to treat the foreign customer as the ultimate consumer, boosting global competitiveness for Indian repair and testing hubs.

ISD

Proposed Recommendations

- The CBIC, vide Circular No. 260/06/2026-GST dated 26th October 2026, has clarified that where separate registrations exist for different business verticals or places of business within the same State/UT, each such registered person receiving input service invoices for distribution of ITC on behalf of distinct persons is required to obtain ISD registration. Multiple ISD registrations may be obtained within the same State/UT, as applicable.

- The CBIC has clarified that the ISD is only responsible for distributing ITC, while the recipient of the credit is responsible for complying with the eligibility conditions. The excess credit distributed will be recovered from the recipient GSTIN.

- The CBIC has clarified that ITC is considered available for distribution and must be distributed in the month when the ISD receives the invoice details and determines that the credit is prima facie eligible for availment.

- ISD has to distribute the entire credit and reversal of credit under Sections 17(1) and 17(2), read with Rules 42 and 43, or Section 17(4), read with Rule 38 of the CGST Rule have to be undertaken in the hands of the recipient GSTIN.

- Credit transferred under Rule 54(1A) of the CGST Rules, 2017, is not treated as an outward supply or included in turnover for refund calculations, nor can it be included in the transferring entity's Net ITC. Further, ITC arising from reverse charge must be transferred to the ISD for distribution and the further recipients of the credit are responsible for making ITC reversals.

Arrest and Prosecution

Rationalization of provisions relating to arrest and prosecution

Proposed Recommendations

The Council has recommended a comprehensive review of the provisions relating to arrest and prosecution under the CGST Act, with a view to promoting a progressive and trust-based tax regime while retaining effective deterrence against tax evasion and fraudulent activities. The key recommendations are as follows:

- **Removal of the arrest provisions** by way of omission of Section 69 of the CGST Act.

- **Increase in threshold for prosecution** from ₹1 crore to ₹5 crore.

- **Omission or narrowing of certain offences** under section 132(1) of the CGST Act, and redrafting of clause (c) thereof.

- **Rationalisation of punishment** by reducing the maximum imprisonment from three years to two years for tax evasion exceeding ₹5 crore but not exceeding ₹10 crore, granting the Court discretion to impose a fine instead of imprisonment, and removing the minimum imprisonment of six months.

Our Comments

The proposed changes mark a significant step towards decriminalising GST-related offences and reducing the possibility of coercive action against taxpayers. The removal of arrest provisions, coupled with an increase in the prosecution threshold from ₹1 crore to ₹5 crore, is expected to ensure that criminal proceedings are primarily directed towards serious instances of tax evasion.

Further, allowing courts to impose a fine instead of imprisonment and removing the minimum six-month imprisonment requirement will ensure that punishment is more proportionate to the nature of the offence.

However, prosecution will continue to remain an available remedy where the amount of tax evaded exceeds ₹5 crore. Accordingly, the proposed changes do not dilute the deterrence against serious tax offences but seek to strike a better balance between enforcement and taxpayer protection.

Litigation

Reforms related to issuance of SCNs, adjudicating orders, appellate orders and capping the pre-deposit

Proposed Recommendations

- The GST Council recommended issuance of a comprehensive circular prescribing guidelines for tax officers to streamline the issuance of show cause notices (SCNs), adjudication orders and appellate orders. The guidelines aim to improve their quality and timeliness, ensure that allegations of fraud, wilful

misstatement or suppression of facts are supported by adequate evidence, and strengthen adherence to the principles of natural justice, including providing effective opportunities for personal hearings.

- Pursuant to the above recommendation, CBIC issued Circular No. 258/04/2026-GST dated 26.10.2026, prescribing guidelines for demand, adjudication and appeal proceedings under the CGST Act, 2017. The key clarifications are as follows:

  i. **Quality of SCN**s: Notices should clearly specify the facts, allegations, legal provisions, supporting evidence and quantification of the proposed demand. Pre-SCN intimation in FORM GST DRC-01A may also be issued, wherever feasible.

  ii. **Invocation of fraud and suppression:** Allegations of fraud, wilful misstatement or suppression must be supported by material evidence establishing intent to evade tax and cannot be based merely on non-payment or discrepancies.

  iii. **Personal hearings:** Authorities should provide reasonable opportunities of hearing, consider virtual hearings and maintain proper hearing records. Adjudication orders should preferably be issued within one month of the personal hearing.

  iv. **Reasoned orders:** Authorities must independently consider the taxpayer's submissions and evidence and record issue-wise and financial year-wise findings, including the quantification of tax, interest and penalty.

  v. **Timely proceedings:** The circular emphasises timely issuance of SCNs and orders and coordination between Central and State tax authorities to avoid parallel proceedings.

- The Council also recommended capping the pre-deposit at ₹40 crore (₹20 crore each under CGST and SGST/UTGST) for appeals involving only a penalty, with no demand of tax. In this regard, CBIC issued Circular No. 259/05/2026-GST dated 26.10.2026, clarifying the pre-deposit requirements under Sections 107(6) and 112(8) of the CGST Act, 2017. The key clarifications include:

  i. The admitted amount represents the liability accepted by the taxpayer, while the pre-deposit is calculated on the disputed tax component.

  ii. Where the Appellate Authority modifies the tax liability, the pre-deposit before the Appellate Tribunal is 10% of the remaining disputed tax liability.

iii. Pre-deposits are refundable where the appellate decision is favourable to the taxpayer, even if the Department files a further appeal, unless the favourable order is stayed by the Tribunal or a Court.

iv. The circular also clarifies the procedure for refund, including cases of full or partial remand, and the computation of interest on refundable pre-deposits.

Our Comments

These guidelines are a welcome step towards improving the quality and consistency of GST proceedings. The emphasis on evidence-based allegations, adherence to the principles of natural justice and reasoned orders is expected to strengthen procedural safeguards and reduce avoidable litigation. Further, the clarification on pre-deposit requirements and refunds provides greater certainty to taxpayers and facilitates access to appellate remedies. However, the effectiveness of these measures will ultimately depend on their consistent implementation by tax authorities.

Rationalisation of demand and penalty provisions under the CGST Act

Proposed Recommendations

- To reduce compliance burden and avoidable litigation, the Council further recommended amendments to sections 73, 74 and 74A of the CGST Act, 2017, inter alia, to provide for:

  i. A minimum threshold of ₹10,000 (aggregating CGST, SGST, IGST and Compensation Cess) for issuance of SCNs, along with consequential relief in respect of pending notices and appeals involving amounts below this threshold.

  ii. Deeming the penalty amount as a 'charge' where the taxpayer voluntarily pays the entire tax liability, along with applicable interest and penalty, within the prescribed time limit;

  iii. Reducing the penalty to 5% in non-fraud cases where tax and interest are paid within 30 days of the adjudication order under section 73 or 60 days under section 74A; and

  iv. Removing the minimum penalty of ₹10,000 in non-fraud cases.

- The Council also recommended reducing the maximum general penalty under section 125 of the CGST Act, 2017, from ₹25,000 to ₹10,000, thereby reducing the financial burden on taxpayers for general and procedural contraventions.

Our Comment

The recommendations seek to rationalise the demand and penalty framework under the CGST Act by reducing the initiation of proceedings for insignificant amounts, incentivising voluntary payment and easing the consequences of non-fraudulent defaults.

Miscellaneous

E-Invoicing framework extended to cover reverse charge supplies and import of services

Proposed Recommendation

The scope of e-invoicing is expanded to cover supplies received from unregistered persons on which GST is payable by the recipient under the Reverse Charge Mechanism (RCM), as well as imports of services. The amendment will come into effect from 01.01.2027.(Notification No. 04/2026 dated 26.10.2026).

Our Comment

Businesses should configure ERP and billing systems to accommodate the new requirements before 01.01.2027. Further, businesses should ensure RCM self-invoices is reconciled with the corresponding data reported in GSTR-3B, as the Department will now have access to transaction-level details.

Amendment in Form DRC-03

Proposed Recommendation

The Council has recommended amendment to FORM GST DRC-03, to require taxpayers to declare invoice-level details (such as invoice numbers, dates, values, and tax amounts) for payments being made through DRC-03.

Our Comments

This change aligns directly with the GST framework's broader shift toward automated, invoice-based matching and reconciliation.

Under the GST law, ITC can be claimed on tax paid through Form DRC-03 (whether voluntary, via audit, or during an enquiry), provided the payment is not made under Section 74. Previously, because DRC-03 payments lacked invoice-specific details, recipient businesses struggled to cross-reference these payments and substantiate their ITC claims.

A linkage between the DRC-03 to the IMS/GSTR-2B in line with the above amendment will ensure smooth availment of credit of such payments.

RCM/ TDS on supply of waste and scrap

Proposed Recommendations

- If supplier of waste and scrap is unregistered, it has been recommended to make the recipient liable to pay GST under the RCM. (Notification No. 06/2026 dated 27.10.2026).

- If supplier crosses the applicable registration threshold, the supplier will be liable to register and pay GST under the forward charge, and the recipient will be required to deduct TDS at the rate of 2%, subject to the applicable provisions. (Notification No. 07/2026 dated 27.10.2026)

Facilitating seamless inter-state movement of goods

Proposed Recommendations

- The interception of a conveyance carrying goods shall be permitted only where specific intelligence is available and prior authorisation has been obtained from an officer not below the rank of Joint Commissioner.

- The authorities of a State can inspect and detain goods during transportation only if either the supplier or the recipient is located in the State. If goods are merely passing through another State, the authorities of that State cannot inspect or detain the goods.

- However, if an e-way bill has not been generated or the conveyance does not carry any document establishing the origin or destination of the goods, the authorities of any state can inspect, detain or seize the good.

- The provisions of Section 130 of the CGST Act, 2017, relating to the confiscation of goods and conveyances shall not apply to goods and conveyances in transit.

Our Comment

The press release states that vehicles may be intercepted only on the basis of “specific intelligence”. However, the accompanying FAQs indicate that interception may also be undertaken where an officer has “reasons to believe”. Since these expressions may

have different legal implications, the exact scope of the interception powers will become clear only once the amended rules are notified.

If the officer of a transit State notices any discrepancy, the officer shall forward the information to the jurisdictional officer for necessary action.

GST Registration

Proposed Recommendations

The Council has recommended several measures to simplify the GST registration process, including changes in registration applications, amendments and cancellation procedures.

- The GST registration application process has been simplified. Circular No. 257/03/2026-GST dated 26.10.2026 has provided detailed guidelines on the documents and information required for registration and the processing of applications.
- A Multistate Registration facility has been introduced, allowing taxpayers with the same PAN to apply for registration in multiple States/UTs in a common application. This facility is available on the GST portal from 1.10.2026, where common information has to be entered once and State-specific details has to be entered separately for each state. (Advisory on Multistate Registration Facility for GST Registration)
- The GST Council has recommended that amendments to GST registration will be automatically accepted on the GST portal, except for changes relating to the PPoB, which will continue to require approval. (Notification No. 05/2026-Central Tax dated 26.10.2026 substitutes Rule 19).
- Further, for taxpayers registered under Rule 14A of the CGST Rules, 2017, any changes in their GST registration detail, including the PPoB, has been made automatically approved on the GST portal without approval from a GST officer. (Notification No. 05/2026-Central Tax dated 26.10.2026 substitutes Rule 19).
- Rule 14B has been inserted, allowing eligible e-commerce sellers to obtain registration by declaring the e-commerce operator's warehouse as the Principal Place of Business, subject to conditions. (Notification No. 05/2026-Central Tax dated 26.10.2026).
- The cancellation process under FORM GST REG-16 has been simplified. The application will be automatically accepted once pending returns are filed and applicable dues are paid, where the output tax liability on supplies to registered persons does not exceed ₹2.50 lakh in any month. Where this limit is exceeded, automatic acceptance will apply if FORM GSTR-10 is filed within the prescribed

time (Notification No. 05/2026-Central Tax dated 26.10.2026 substitutes Rule 20).

- Certain grounds for cancellation of registration by tax officers have been removed from Rule 21. Amendments to Rules 21A and 22 and insertion of Rule 23A provide for system-based cancellation and revocation of registration in cases of non-compliance, such as non-filing of returns or non-furnishing of bank account details, followed by compliance within the prescribed time. (Notification No. 05/2026-Central Tax dated 26.10.2026)

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