

MONTHLY NEWSLETTER



For the Month of April 2026

(Covers Tax updates, Case laws and Due dates of GST, Income Tax and MCA)

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Welcome to our Newsletter!

In this edition of our newsletter, we are excited to bring you the most recent updates and developments in the field of taxation and legal amendments. Our primary goal is to provide you with timely and accurate information to assist you in making informed business decisions.

We understand the complexities of the ever-changing tax laws and regulations. That is why we curate each edition carefully to cover topics that are most relevant to your business and professional needs. Whether it is changes in tax laws, case studies, or tips on tax planning, our newsletter aims to be a comprehensive resource for all your tax-related queries.

Your feedback is incredibly important to us. It not only helps us improve but also ensures that we cover topics that matter the most to you. We are committed to making this newsletter a valuable resource, and we are always open to suggestions and questions.

If you have any questions or require further clarification on any of the topics discussed, please do not hesitate to reach out. Our dedicated team is just an email or a phone call away, ready to assist you in any way possible. We hope you find this newsletter both informative and useful. Thank you for your continued support!

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Rest assured, we keep a vigilant eye on every tax update that's relevant to you. However, knowledge is power, and we encourage you to take a moment to review the recent tax updates below. If you have any questions or need further clarification on any of them, please don't hesitate to reach out to us. Your financial success is our priority!



Date	Subject	Details	Act
19-04-2026	CBDT Issues Corrigendum to Income-tax Rules 2026	CBDT has issued a corrigendum (Notification No. 64/2026 dated 16 April 2026) correcting multiple drafting and reference errors in the Income-tax Rules, 2026. The changes include corrections in section/rule references, formatting, annexures, numbering, and terminology across various forms and provisions. Notably, several instances of PAN/Aadhaar have been replaced with PAN and structural inconsistencies have been rectified.	Income Tax
16-04-2026	MCA Clarifies Process to Update Registered Email ID for Companies & LLPs	The MCA has outlined the procedure for updating registered email IDs in Master Data Services. Companies/LLPs without login must register on the MCA V3 portal as Business Users using a unique email ID. Existing users can update email via the Profile Update section. The change requires OTP authentication by two Directors/Designated Partners. Upon successful verification, the updated email ID will reflect automatically in MCA records.	MCA
10-04-2026	GST Portal Update: Editable Pre-Deposit Field in Appeals	GSTN has enabled editing of the pre-deposit percentage while filing appeals in Form APL-01, effective April 6, 2026. Earlier auto-fixed at 10% under Section 107(6), taxpayers faced issues where payments were already made or incorrectly classified. This update allows accurate calculation and payment during filing. However, the appellate authority will verify the correctness of the pre-deposit amount and payment mode during appeal adjudication.	GST
09-04-2026	MCA Update: Proposed	The MCA has issued a draft notification dated April 8, 2026 proposing amendments to Companies	MCA

	Incorporation Rules Amendment 2026	(Incorporation) Rules. Key change includes consolidation of multiple forms into two new e-forms - E-CHNG (for registered office/name changes) and E-CON (for conversions and approvals). The objective is to reduce repetitive filings and improve ease of doing business. These changes are currently in draft stage and will apply only after final notification.	
05-04-2026	CBDT Introduces PAN CR-01 & CR-02 for PAN Corrections	The CBDT has introduced new standardized forms PAN CR-01 (for individuals) and PAN CR-02 (for non-individuals) for correction of PAN details, effective from 1st April 2026. These forms replace the earlier fragmented correction process and aim to bring uniformity, accuracy, and ease in updating PAN data. Taxpayers can now use a structured format for making corrections in name, address, or other details. This move is expected to reduce errors, improve compliance, and streamline PAN-related services under the Income-tax Act, 2025.	Income Tax
04-04-2026	GSTN Clarification on Appeals in NIL Demand Cases	GSTN has clarified issues faced by taxpayers in filing appeals where adjudication orders show NIL demand due to prior voluntary payment during SCN stage. Such payments do not imply acceptance of liability, and taxpayers retain the right to appeal under Section 107 of CGST Act. However, portal restrictions may block appeals in NIL cases. Taxpayers are advised to seek rectification of the order to reflect correct liability before filing an appeal.	GST
04-04-2026	GSTAT Rules Notified - E-Filing of Appeals Now Mandatory	The Government has notified the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025, establishing a complete framework for GST appeals. Appeals before GSTAT must now be filed electronically through the official portal, with digital submission, document upload, and case tracking facilities. The e-filing system is being implemented in phases, marking a shift towards a fully digital GST dispute resolution process.	GST
04-04-2026	GSTAT Implementation - Backlog Appeals	Key Update 1. 30th June 2026 proposed as cut-off date to file pending GST appeals 2. Relief for cases pending earlier due to non-operational GSTAT What to do 1. Review eligible backlog cases 2. Prepare documents and file within timeline Based on GST Council recommendations and implementation framework.	GST
03-04-2026	GAAR Clarification on Old Investments	The CBDT has amended Income-tax Rules to clarify that investments made before 1st April 2017 will not be subject to GAAR (General Anti-Avoidance Rules). Even if gains arise after 2017, such legacy investments will continue to enjoy grandfathering protection. This amendment brings relief to foreign investors and ensures clarity after recent judicial concerns. It also helps distinguish clearly between genuine legacy investments and aggressive tax arrangements. This move is expected to improve investor confidence and	Income Tax

		reduce litigation risk.	
02-04-2026	CBDT Revises DIN Requirements for Income-tax Communications (Circular 4/2026)	CBDT has updated rules for Document Identification Number (DIN) in income-tax communications. All notices, orders, and correspondence must carry DIN, including emails or attachments. Public communications are excluded. In exceptional cases (technical issues, PAN unavailability, etc.), DIN may be omitted but requires approval within 15 days. Such communications must later be uploaded with DIN. Earlier Circular 19/2019 is withdrawn, strengthening transparency and accountability in departmental communications.	Income Tax

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Don't miss out on crucial legal insights that could impact your business success! Our Monthly Case Laws Digest is your gateway to understanding important court decisions that matter to your business. Take a moment to review these significant rulings below, and if you require more information or have questions, feel free to reach out to us.



Date	Subject	Details	Citation
02-04-2026	Appeal delay in registration cancellation - SLP dismissed as infructuous; limitation issue open.- Union of India v. Rana Engineering	<p>Facts: The GST registration of the assessee was cancelled on account of continuous non-filing of GST returns for a period exceeding six months. The assessee filed an appeal against the cancellation order after approximately seven months, but the Appellate Authority rejected the same as being barred by limitation. The HC held that the delay in filing the appeal could be condoned u/s 107 of the CGST Act, and further observed that the assessee could also seek revocation of cancellation u/s 30 upon compliance.</p> <p>Decision: During the pendency of the SLP, the Appellate Authority had already revoked the GST registration, thereby resolving the primary grievance of the assessee. In light of this development, the SC held that the matter had become infructuous and dismissed the SLP accordingly. The Court clarified that the legal issue regarding limitation u/s 107 remains open, and further directed that the HCs judgment shall not be treated as a binding precedent.</p>	SLP (CIVIL) Diary No(s). 36341 OF 2024
23-03-2026	Writ not maintainable once GSTAT functional; appeal to be filed with pre-deposit within notified timeline- Ghanashyama Sahoo v. Commissioner of CT & GST	<p>Facts: The petitioner challenged a GST demand order dated 30.03.2022, passed u/s 74 for the period July 2017 to March 2018, which was subsequently upheld by the First Appellate Authority on 28.11.2023. The petitioner intended to file a second appeal before the GSTAT, but at the relevant time, the Tribunal was not constituted and remained non-functional. In the absence of an effective appellate remedy, the petitioner approached the HC by way of a writ petition; meanwhile, the Government later issued a notification and advisory prescribing timelines for filing appeals</p>	W. P. (C) No. 16823 of 2025

		<p>once GSTAT became functional.</p> <p>Decision: The Court held that although writ jurisdiction can be invoked where the appellate forum is unavailable, such a remedy cannot continue once the GSTAT has become functional. It was further held that the petitioner must strictly comply with statutory requirements, including the mandatory pre-deposit u/s 112(8), before filing an appeal. Accordingly, the petitioner was directed to file the appeal within the notified timelines, and the GSTAT shall entertain the same if it is in accordance with law; the writ petition was disposed of without examining the merits.</p>	
17-03-2026	<p>Belated rectification under GST cannot revive claims or sustain a merits challenge.- Ahamed Usman v. Deputy Commissioner</p>	<p>Facts: The assessee filed a rectification application in January 2024 for GST returns relating to 2017–2018, despite the statutory time limit (even with extension) expiring in March 2019. The assessee also challenged the assessment order (Ext.P1) on merits, while simultaneously seeking rectification after a delay of about six years. The Single Judge dismissed the writ petition, holding that the rectification request was time-barred and beyond the permissible statutory period.</p> <p>Decision: The HC held that the rectification application was hopelessly time-barred, as the statutory timeline u/s 39(9), even with extension, ended in March 2019. Filing rectification after six years amounted to admission of error by the assessee, making the challenge to the order on merits untenable. The Court confirmed the dismissal of the writ petition, holding that no interference was warranted.</p>	<p>WA NO. 627 OF 2024</p>
16-03-2026	<p>Rejection of lower TDS certificate without proper reasons held invalid- Make Mytrip (India) (P.) Ltd. v. Assistant Commissioner of Income-tax</p>	<p>Facts: The assessee applied for a NIL or lower TDS certificate u/s 197, claiming that due to brought-forward losses and unabsorbed depreciation, its taxable income for the year would be NIL. The department rejected the application solely on the grounds of outstanding tax demand, even though in earlier years similar applications were accepted and lower TDS certificates were consistently issued. The assessee clarified that such demands were either under appeal, rectification, or not recoverable, and also highlighted substantial pending refunds in its favour.</p> <p>Decision: The Court held that rejection of the application without proper reasoning and without applying Rule 28AA criteria is arbitrary and unsustainable in law. It was observed that the mere existence of outstanding demand cannot be the sole basis to deny a NIL/lower TDS certificate without examining the overall tax liability. Accordingly, the impugned order was set aside, and the matter remanded to the AO to pass a fresh, reasoned and speaking order.</p>	<p>W. P. (C) No. 11956 OF 2025 CM APPL. No. 65195 OF 2025</p>
13-03-2026	<p>Liberty granted to avail Section 112 remedy where first</p>	<p>Facts: The petitioner had filed a statutory first appeal u/s 107 of the GST Act before the State Tax Additional Commissioner, which came to be dismissed on the</p>	<p>Civil Writ Jurisdiction Case</p>

	appeal dismissed as time-barred under GST- Bandhan Kumar Singh v. Union of India	ground of limitation, without any examination of the merits of the case. Being aggrieved by such rejection, the petitioner approached the Patna HC by filing a writ petition, challenging the legality of the appellate order. During the course of proceedings, the petitioner sought liberty to challenge the said appellate order by availing the further statutory remedy u/s 112 of the Act. Decision: The HC observed that the petitioners appeal had been dismissed solely on the ground of delay, without adjudicating upon the merits. Considering the request made, the Court held that the petitioner should be permitted to avail the alternative statutory remedy u/s 112. Accordingly, the Court granted such liberty and disposed of the writ petition, without expressing any opinion on the merits of the case.	No.16770 of 2025
13-03-2026	Liberty granted to avail Section 112 remedy where first appeal dismissed as time-barred under GST- Bandhan Kumar Singh v. Union of India	Facts: The petitioner had filed a statutory first appeal u/s 107 of the GST Act before the State Tax Additional Commissioner, which came to be dismissed on the ground of limitation, without any examination of the merits of the case. Being aggrieved by such rejection, the petitioner approached the Patna HC by filing a writ petition, challenging the legality of the appellate order. During the course of proceedings, the petitioner sought liberty to challenge the said appellate order by availing the further statutory remedy u/s 112 of the Act. Decision: The HC observed that the petitioners appeal had been dismissed solely on the ground of delay, without adjudicating upon the merits. Considering the request made, the Court held that the petitioner should be permitted to avail the alternative statutory remedy u/s 112. Accordingly, the Court granted such liberty and disposed of the writ petition, without expressing any opinion on the merits of the case.	Civil Writ Jurisdiction Case No.16770 of 2025
12-03-2026	Premature GST writ dismissed; adjudication to be pursued, and seized goods not released for lack of documents.- Ankit Dubey v. Prinicpal Commissioner of Central Goods and Services Tax CGST	Facts: The petitioner, a GST-registered trader in ceramic tiles and sanitary fittings, was subjected to search and seizure u/s 67, where undeclared godowns and alleged unaccounted goods were found. He challenged the action as illegal and sought the quashing of proceedings and the release of seized goods, claiming that all stock was duly recorded. Meanwhile, the department issued an SCN u/s 74 and offered provisional release of goods, but the petitioner failed to produce valid supporting documents. Decision: The Court held that the writ petitions were premature, as adjudication proceedings had already been initiated. It directed the petitioner to participate in statutory adjudication and avail alternate remedies, instead of invoking writ jurisdiction. Since the petitioner failed to furnish documents for release, no relief was granted, and the writ petitions were dismissed.	WRIT PETITION Nos. 33175, 32936 and 32952 of 2025
10-03-2026	GST cash seizure quashed for lack of reason to believe	Facts: The petitioner, a GST-registered trader, was subjected to search proceedings, during which Rs. 1 crore cash was seized from her premises and her	WRIT PETITION NO. 839 OF 2025

	and delay in notice; refund with interest ordered- Smurti Waghdhare v. Joint Director Directorate General of GST Intelligence	parents residence. The seizure was linked to an alleged fake ITC racket involving a third party, though no direct evidence connected the petitioner to such activities. The petitioner challenged the action on the grounds that no reason to believe was recorded, and no notice was issued within 6 months as required u/s 67. Decision: The Court held that the seizure of cash was illegal and without authority, as mandatory conditions u/s 67(2), especially the reason to believe, were not fulfilled. It ruled that non-issuance of notice within 6 months violated Section 67(7), making retention of cash unlawful. The Court quashed the seizure orders and directed a refund of Rs. 1 crore with applicable interest to the petitioner.	
05-03-2026	Input Service Distributor must distribute only eligible ITC, not merely invoice-based tax.- Reliance Jio Infocomm Ltd. v. Union of India	Facts: The assessee, acting as an ISD, received common service invoices and distributed ITC to its various GST-registered units across India. The department issued SCNs alleging delayed distribution of ITC, stating that under Rule 39(1)(a) of the CGST Rules, ITC available in a month must be distributed in the same month in which the invoice was received. The assessee argued that ITC can be distributed only after satisfying conditions u/s 16(2) of the CGST Act (such as receipt of service, supplier reporting, tax payment, and filing of return), and therefore, distribution cannot be mandated merely on invoice issuance. Decision: The Court held that ISD is required to distribute ITC and not merely the tax shown in the invoice, and such credit arises only after the conditions u/s 16(2) are fulfilled. Rule 39(1)(a) must be interpreted to mean that the ITC available for distribution in a month refers to the ITC that has become eligible after fulfilling Section 16 conditions, not simply upon receipt of an invoice. Accordingly, allegations of delayed distribution must be examined in light of this interpretation, and the SCNs must be adjudicated considering that the distribution obligation arises only when ITC becomes legally available.	WP Nos. 27038 and 28371 of 2025 WMP Nos. 30334 & 30336 of 2025 and others
05-03-2026	Cross-examination is not required at the section 148A stage; permissible only during reassessment u/s 147 based on a third-party statement- Vishnu Highrise (P.) Ltd. v. Union of India	Facts: The assessee challenged an order passed u/s 148A(d), where reassessment was initiated based on a third-party statement recorded u/s 132(4) during a search on the Agarwal Group. The SCN was issued, and the assessee was given an opportunity to respond; however, although cross-examination of the third party was scheduled, it was not completed before passing the order. The assessee contended before the HC of Calcutta that failure to provide cross-examination invalidated the order, whereas the Revenue argued that such a right does not arise at the section 148A stage. Decision: The Court held that proceedings u/s 148A are only for forming a prima facie view regarding escapement of income, and not for final adjudication. It ruled that cross-examination is not mandatory at the section 148A stage and becomes necessary only	WPA No. 16737 of 2024

	during reassessment u/s 147 if the statement is relied upon. Accordingly, the writ petition was dismissed, and the Court clarified that the assessee would be entitled to cross-examination at the appropriate stage of reassessment proceedings.	
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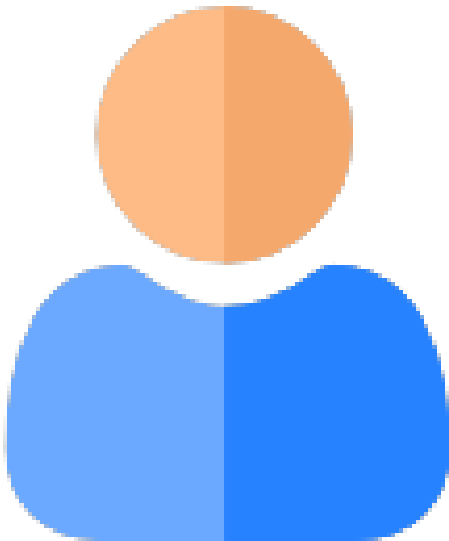
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Due Date	Department	Subject	Period
07-04-2026	Income Tax	TCS Payment	Mar, 26
10-04-2026	GST	GSTR-7	Mar, 26
10-04-2026	GST	GSTR-8	Mar, 26
11-04-2026	GST	GSTR-1	Mar, 26
13-04-2026	GST	GSTR-6	Mar, 26
13-04-2026	GST	GSTR-1 QRMP	Jan - Mar, 26
13-04-2026	GST	GSTR-5	Mar, 26
14-04-2026	Income Tax	Issue of TDS Certificate- 194-IA, 194-IB, 194M, 194S	Feb, 26
15-04-2026	Income Tax	Form no. 3BB	Mar, 26
15-04-2026	Income Tax	Form No. 15CC	Jan - Mar, 26
15-04-2026	PF & ESIC	PF & ESIC	Mar, 26
18-04-2026	GST	CMP-08	Jan - Mar, 26
20-04-2026	GST	GSTR-5A	Mar, 26
20-04-2026	GST	GSTR-3B	Mar, 26
22-04-2026	GST	GSTR-3B QRMP1	Jan - Mar, 26
24-04-2026	GST	GSTR-3B QRMP2	Jan - Mar, 26
25-04-2026	GST	ITC-04	Oct 25 - Mar, 26
25-04-2026	GST	ITC-04	FY 25-26
30-04-2026	Income Tax	Form 24G	Mar, 26
30-04-2026	Income Tax	Form 15G/15H	Jan - Mar, 26
30-04-2026	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Mar, 26
30-04-2026	Income Tax	TDS Payment	Mar, 26

30-04-2026	Income Tax	TDS Payment - AO permitted	Jan - Mar, 26
30-04-2026	Income Tax	Form No. 61	Oct 25 - Mar, 26
30-04-2026	MCA	Form MSME-1	Oct 25 - Mar, 26
07-05-2026	Income Tax	TDS/TCS Payment	Apr, 26
10-05-2026	GST	GSTR-7	Apr, 26
10-05-2026	GST	GSTR-8	Apr, 26
11-05-2026	GST	GSTR-1	Apr, 26
13-05-2026	GST	GSTR-6	Apr, 26
13-05-2026	GST	IFF	Apr, 26
13-05-2026	GST	GSTR-5	Apr, 26
15-05-2026	Income Tax	MSME Payment Rule	FY 25-26
15-05-2026	Income Tax	TCS Return	Jan - Mar, 26
15-05-2026	PF & ESIC	PF & ESIC	Apr, 26
20-05-2026	GST	GSTR-5A	Apr, 26
20-05-2026	GST	GSTR-3B	Apr, 26
25-05-2026	GST	PMT-06	Apr, 26
30-05-2026	Income Tax	TCS Certificate	FY 25-26
30-05-2026	GST	ITC-03	-
30-05-2026	MCA	PAS-6	Oct 25 - Mar, 26
30-05-2026	MCA	Form LLP 11	FY 25-26
31-05-2026	Income Tax	TDS Return	Jan - Mar, 26

Our Profile



I H Desai & Co. is a team of distinguished chartered accountants in India. The organization is a congregation of professionally qualified and experienced persons who are committed to add value and optimize the benefits accruing to clients. Our focus has been to build strong customer relationships through its personal touch and its consistency and quality of services. We, follow a client-centric approach and work with our clients as their strategic business partners, rather than as their consultants.

Our mission is to provide unparalleled tax services with a focus on accuracy, timeliness, and client satisfaction. We strive to simplify complex tax regulations for our clients, ensuring compliance and maximizing savings. Our team is dedicated to staying abreast of the ever-evolving tax laws, offering proactive advice and tailored solutions.

Our vision is to be a leading tax firm renowned for delivering exceptional and innovative tax solutions. We aspire to empower our clients with comprehensive, personalized tax

strategies, enhancing their financial health and compliance. We are committed to nurturing a professional environment where trust, integrity, and expertise are the cornerstones.

We specialize in both direct and indirect taxation. From income tax to GST, we offer a one-stop solution for all your tax-related concerns.

Our dedicated team consists of 12 highly skilled professionals. Each member brings a unique set of skills, ensuring that we provide comprehensive solutions tailored to your needs.

Over the years, we have had the privilege of working with a diverse clientele. From small businesses to large corporations, we deliver exceptional service to all.

Our firm is not just about numbers; we believe in building long-term relationships. Trust and transparency are the cornerstones of our practice.

We understand the complexities of the financial landscape and are committed to staying ahead of the curve. Our team is always updated with the latest tax laws and regulations.

Efficiency and accuracy are our hallmarks. Our streamlined processes ensure that we deliver timely and accurate services, every time.

At I. H. Desai & Co. , your financial well-being is our top priority. Partner with us and experience unparalleled financial solutions that drive your business forward.

Technology is at the core of our operations. We employ modern software tools and digital platforms to make our services more accessible and efficient for our clients.

SERVICES PROVIDED



Department	Heading	Service
Audit	Auditing Services	Our meticulous auditing practices help you maintain transparency and adhere to financial standards. Our meticulous auditing practices help you maintain transparency and adhere to financial standards.
GST	GST Compliance	From registration to return filing, we handle all your GST needs, ensuring full compliance with laws.
Income Tax	ITR Filing	Personal ITR Filing for individuals.
Trust Registration & Taxation	Formation and Taxation of Trust	We offer services of Formation of Trusts, Societies, Section 8 Companies and offer services of Tax Return Filing, Advisory and Consultancy
Income Tax	Tax Planning	Tax planning for businesses efficiently.
Income Tax	Income Tax Consultancy	We offer expert advice on income tax planning and filing, helping you optimize your tax liabilities.
Personal Finance	Financial Planning	We provide personalized financial planning services aimed at achieving your long-term financial goals.
Business Support Services	Payroll Management	Outsource your payroll to us and focus on your core business activities, while we handle the complexities.
Accounting	Accounting	Monthly Outsourcing of your accounts

We hope you found this edition of our newsletter informative and valuable. If you have any further questions or inquiries, please don't hesitate to reach out to us at the following contact details. Your feedback and inquiries are always welcome. Thank you for trusting us to be your source of knowledge and insights.



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