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GST | WEEKLY UPDATES
28th September – 4th October 2026

THIS WEEK IN BRIEF

The first week of October brought a significant GSTN process reform for businesses requiring registrations in multiple States/UTs, along with strong September GST collections and important judicial developments on audit-stage proceedings, ITC disputes and the scope of departmental action. The new Multistate Registration facility is particularly relevant for businesses expanding across jurisdictions because it reduces repetitive data entry while retaining separate State-wise GST registrations.

WHAT MATTERS TO BUSINESS

- ❖ **MULTISTATE GST REGISTRATION** - GSTN has introduced a “Multistate Registration” option enabling Normal Taxpayers to initiate GST registration applications in multiple States/UTs under the same PAN through a common workflow and Master TRN.
- ❖ **SEPARATE STATE-WISE COMPLIANCE** - The new facility does not create one all-India GSTIN. Separate State/UT applications, State-specific details, verification and GSTINs continue to apply.
- ❖ **GST REVENUE** - September 2026 gross GST collections stood at ₹2,03,521 crore, registering 14.7% year-on-year growth; net GST revenue after refunds stood at ₹1,76,520 crore.
- ❖ **AUDIT / ADJUDICATION** - The Delhi High Court reiterated the distinction between an audit proceeding and subsequent adjudication, while directing the adjudicating authority to consider objections in accordance with law.
- ❖ **ITC LITIGATION** - In a separate Delhi High Court matter, an adjudication order involving ITC, including a challenge to Section 16(2)(c), was set aside for fresh adjudication; the Court noted the effect of the Supreme Court's decision in Bhandari Scraps Traders.

01 | GSTN / MULTISTATE REGISTRATION

GSTN has introduced a new “Multistate Registration” facility on the GST Common Portal with effect from 1 October 2026. The functionality is available to Normal Taxpayers seeking registration in more than one State/UT under the same PAN. A new “Multistate Registration” tab allows the applicant to select the required States/UTs and generates a Master Temporary Reference Number (Master TRN).

Client point: The Master TRN is used to furnish Common Registration Information (CRI), including business details, promoter/partner details, authorised signatory, authorised representative and goods/services. The Master TRN is required to be submitted within 15 days.

Once the CRI is submitted, individual TRNs are generated for each selected State/UT. The common information is auto-populated in the respective State applications and remains editable. The applicant must then provide State-specific information such as the Principal Place of Business, Additional Place of Business, State-specific details and Aadhaar authentication.

Client point: For businesses with a multi-State footprint, the facility can materially reduce repetitive data entry and the risk of inconsistent common information across applications. However, each State/UT registration continues to be separately processed and results in a separate GSTIN.

02 | GST REVENUE / MONTHLY SNAPSHOT

GSTN reported gross GST revenue of ₹2,03,521 crore for September 2026, compared with ₹1,77,365 crore in September 2025, reflecting 14.7% year-on-year growth. Gross domestic revenue increased 10.1% to ₹1,37,996 crore, while gross import revenue increased 25.9% to ₹65,525 crore.



Total refunds during September 2026 were ₹27,001 crore. After refunds, total net GST revenue stood at ₹1,76,520 crore, an 18.1% increase over September 2025. Cumulative gross GST revenue for April–September 2026 stood at ₹12,46,278 crore, up 11.6% year-on-year.

Client point: The collection trend indicates continued strength in domestic and import-linked GST revenues. Businesses should nevertheless focus on reconciliation, timely return filing and documentation because strong revenue performance is typically accompanied by continued compliance scrutiny.

03 | JUDICIAL DEVELOPMENTS

Important GST decisions and orders

Dhruv Medicos Pvt. Ltd. v. Deputy Commissioner, Central GST & Ors.

Delhi High Court • 29 September 2026

The petitioner challenged proceedings arising from a GST audit and a subsequent Section 74 demand-cum-show cause notice. The Court distinguished the audit process from the adjudicatory proceedings that follow issuance of a show cause notice and held that the objections raised by the taxpayer should be considered by the competent adjudicating authority in accordance with law. The Court declined to adjudicate the substantive objections at the writ stage and left the merits, limitation, computation and other issues open.

Client point: Where an audit objection progresses into adjudication, the taxpayer should ensure that every substantive and procedural objection is placed on record in the reply to the SCN and preserved for subsequent appellate proceedings.

Treco Wire India Private Limited v. Additional Commissioner, Central Tax Delhi North & Ors.

Delhi High Court • Decision dated 29 September 2026; judgment signed 1 October 2026

The matter involved substantial ITC demands under Section 74, including allegations concerning suppliers whose registrations had allegedly been cancelled retrospectively, together with interest relating to delayed payment to suppliers. The Court set aside the impugned adjudication order and directed fresh adjudication. The judgment also recorded that the constitutional challenge to Section 16(2)(c) had become untenable in view of the Supreme Court's decision in Bhandari Scraps Traders.

Client point: In ITC disputes involving supplier registration status, taxpayers should preserve contemporaneous evidence of the transaction, supplier registration status, receipt of goods/services, payment trail and tax-invoice documentation.

04 | GSTAT / APPELLATE INFRASTRUCTURE

The GST Appellate Tribunal's electronic filing system remains operational for GST appeals and applications, with online filing, document upload and case tracking facilities. The GSTAT portal also provides guidance on pre-deposit, court-fee payment and e-filing procedures.

Client point: Businesses with pending appellate matters should maintain appeal-ready records, monitor limitation and pre-deposit requirements, and use the GSTAT e-filing system in accordance with the latest procedural directions.

DIRECTORY

Authority / Source	Reference
GST Common Portal – Multistate Registration	https://www.gst.gov.in/newsandupdates/read/674



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Authority / Source	Reference
GSTN – September 2026 Revenue	https://tutorial.gst.gov.in/downloads/news/final_gst_revenue_report_for_publishing_monthly_sep_2026.pdf
GSTAT e-Filing Portal	https://efiling.gstat.gov.in/mainPage.drt
Delhi High Court	https://delhihighcourt.nic.in/

Important: This brief is intended for general client information and should not be treated as a substitute for a review of the underlying order, advisory, notification, facts or applicable law.