

**GST | WEEKLY UPDATES****14th – 20th Sept 2026****THIS WEEK IN BRIEF**

The third week of September witnessed important judicial developments concerning GST refunds, input tax credit and procedural compliance. The Supreme Court's judgment in Goodluck Enterprises is particularly relevant for exporters dealing with IGST refund claims affected by the erstwhile Rule 96(10) framework.

WHAT MATTERS TO BUSINESS

- ❖ **EXPORT REFUNDS / RULE 96(10)** - The Supreme Court has held that omission of Rule 96(10), without a saving clause, applies to pending proceedings. Exporters should identify pending IGST refund matters previously affected by the omitted restriction.
- ❖ **GST ADJUDICATION** - Courts continue to emphasise the statutory appellate remedy where an adjudication order has already been passed, particularly where the dispute involves factual examination.
- ❖ **SCN / NATURAL JUSTICE** - The Uttarakhand High Court has reiterated that a personal hearing should follow, and not precede, the time granted for filing the reply to an SCN.
- ❖ **DGGI PROCEEDINGS** - Recent High Court decisions highlight the importance of examining the statutory jurisdiction, relied-upon material and the availability of an efficacious appeal before invoking writ jurisdiction.

01 | GST / EXPORT REFUND UPDATE

The GST Policy Wing of CBIC issued Office Memorandum F. No. CBIC-20010/21/2026-GST dated 24.08.2026 after considering the judgment of the Hon'ble Supreme Court dated 06.08.2026 in M/s Goodluck India Limited & Anr. v. Union of India & Ors. The matter was examined pursuant to a reference received from the CBIC Legal Cell dated 19.08.2026, and the Office Memorandum was issued with the approval of Member (GST).

The Office Memorandum communicates CBIC's departmental position on the effect of the unconditional omission of Rule 96(10) of the CGST Rules, 2017 and its application to proceedings which remained pending on the date of omission.

02 | JUDICIAL DEVELOPMENTS**Important GST decisions and orders****🚩 M/s Goodluck Enterprises & Anr. v. Union of India & Ors.**

Supreme Court • 6 August 2026

The Supreme Court considered the legal effect of the omission of Rule 96(10) of the CGST Rules, 2017 in the context of IGST refund claims. The judgment examines the manner in which the omitted restriction operates in relation to refund proceedings and the rights of exporters whose claims were affected by the erstwhile provision.

Client point: Exporters with pending IGST refund disputes should identify claims in which Rule 96(10) has been relied upon and evaluate the impact of the Supreme Court judgment on the pending proceedings, particularly with reference to the relevant tax periods, exports, notifications and procedural history.





✚ M/s Sanskriti Exim Private Limited v. Directorate General of GST Intelligence & Ors.

Delhi High Court • 18 September 2026

The Delhi High Court declined to exercise writ jurisdiction against an adjudicated demand where a statutory appeal under Section 107 of the CGST Act was available. The Court observed that challenges involving the merits of the demand, documents and factual issues can appropriately be examined by the appellate authority. The Court also considered the distinction between earlier State proceedings under Section 73 and DGGI proceedings under Section 74 arising from allegations of fraudulent ITC and IGST refunds.

Client point: Once an SCN has culminated in an adjudication order, the availability of the statutory appeal should be assessed before pursuing writ proceedings, except where a recognised jurisdictional or exceptional ground exists.

✚ RPP Infra Projects Ltd. v. Union of India & Ors.

Delhi High Court • 16 September 2026

The Delhi High Court declined to interfere with an adjudication order involving multiple GST registrations and allegations concerning ITC passed through an invoice chain. The Court held that issues involving receipt of services, evidentiary documents, Section 155 burden, invocation of Section 74 and penalties could be examined in the statutory appeal. The petitioners were permitted to file appeals within four weeks, subject to the prescribed pre-deposit.

Client point: For complex ITC / fraud allegations, the appeal record should comprehensively address transactional evidence, receipt of supply, books, banking trail and the legal basis of the demand.

✚ M/s Sindhi Traders v. The Commissioner

Uttarakhand High Court • 15 September 2026

The Court considered a Section 73 demand where the personal hearing had been fixed before the date prescribed for filing the reply to the SCN. Holding that the procedure was defective, the Court quashed the impugned order and remitted the matter to the Proper Officer to proceed from the SCN stage, allow the taxpayer to file its reply and thereafter fix the date of personal hearing.

Client point: Taxpayers should verify the chronology of SCN, reply due date and personal hearing date. A hearing fixed before expiry of the reply period can raise a procedural natural-justice issue.

DIRECTORY

Authority	Reference
CBIC – GST	https://cbic-gst.gov.in/
Uttarakhand High Court	https://highcourtofuttarakhand.gov.in/
Delhi High Court	https://www.delhihighcourt.nic.in/
Supreme Court of India	https://www.sci.gov.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, notification, facts or applicable law.

