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GST | WEEKLY UPDATES

21st – 27th Sept 2026

THIS WEEK IN BRIEF

The fourth week of September brought important developments on GST appellate infrastructure, registration cancellation, statutory remedies and departmental search powers. The notification of the GST Appellate Tribunal recruitment framework is a significant institutional development, while recent High Court decisions provide practical guidance on GST registration and appellate remedies.

WHAT MATTERS TO BUSINESS

- ❖ **GSTAT / APPELLATE INFRASTRUCTURE** - The Government has notified recruitment rules for Group 'A' and 'B' posts in GSTAT. Businesses should track the operationalisation of the Tribunal and the status of pending appeals.
- ❖ **RETROSPECTIVE CANCELLATION** - The Punjab & Haryana High Court quashed a retrospective cancellation where the SCN did not put the taxpayer on notice that cancellation was proposed retrospectively.
- ❖ **STATUTORY APPEAL / GSTAT** - The Rajasthan High Court permitted the taxpayer to approach the GST Tribunal and continued interim protection subject to filing the appeal within the stipulated period.
- ❖ **SEARCH & SEIZURE** - The Delhi High Court's decision concerning a search of an advocate's office emphasises the distinction between advocate-client confidentiality and an investigation into the advocate's own conduct; the matter was taken up by the Supreme Court on 25 September.

01 | GSTAT / INSTITUTIONAL UPDATE

The Ministry of Finance, Department of Revenue, notified G.S.R. 838(E) dated 23.09.2026, titled the Goods and Services Tax Appellate Tribunal, Group 'A' and 'B' Posts Recruitment Rules, 2026. The Rules regulate recruitment to specified posts in GSTAT, including the method of recruitment, age limits, qualifications and other service-related matters. The Rules came into force on publication in the Official Gazette.

Client point: Businesses with pending GST appeals should continue maintaining complete appeal records and monitor the constitution/operationalisation of the relevant GSTAT Bench, particularly where matters have remained pending for want of an effective appellate forum.

02 | JUDICIAL DEVELOPMENTS

Important GST decisions and orders

Royal Multisport Private Limited v. Union of India & Ors.

Rajasthan High Court, Jaipur • 23 September 2026

The petitioner challenged orders directing GST registration in Rajasthan and payment of CGST and SGST on supplies relating to IPL matches held in Rajasthan. The High Court disposed of the writ petition with liberty to approach the GST Tribunal. It directed that the existing interim protection would continue during pendency of the proposed appeal, subject to filing the appeal within 30 days; the Court also left all issues open for consideration by the Tribunal.

Client point: Where an adjudication order is appealable before GSTAT, taxpayers should preserve the complete factual and legal record for the appeal and track the applicable limitation / pre-deposit requirements.

M/s Shiva Enterprises v. Union of India & Ors.

Punjab & Haryana High Court • 21 September 2026

The petitioner's GST registration had been cancelled retrospectively from 23.12.2025 pursuant to an SCN dated 23.12.2025 and an order dated 05.01.2026. The Court noted that the SCN did not refer to retrospective cancellation.





Following the applicable Division Bench precedent, the Court quashed the SCN and order, while reserving liberty to the authorities to issue a fresh SCN and proceed in accordance with law.

Client point: A cancellation order should be tested against the contents of the SCN. If retrospective cancellation is imposed, the taxpayer should verify whether the proposal and grounds were actually communicated before the order.

Puneet Batra v. Union of India & Ors.

Delhi High Court judgment • 18 September 2026; Supreme Court hearing • 25 September 2026

The Delhi High Court held that the search of the advocate's premises was carried out pursuant to a valid authorisation under Section 67(2) of the CGST Act and could not be treated as unauthorized merely because the person was an advocate. At the same time, the Court directed safeguards for privileged communications and confidential information of unrelated clients. On 25 September, the Supreme Court adjourned the challenge to the Delhi High Court judgment to 28 September 2026.

Client point: Businesses and professional advisers should maintain clear segregation and documentation of client records, privileged communications and third-party data, particularly where electronic devices or shared premises may be subject to departmental search.

DIRECTORY

Authority	Reference
Ministry of Finance / Gazette – G.S.R. 838(E)	https://egazette.nic.in/
Rajasthan High Court	https://hcraj.nic.in/
Punjab & Haryana High Court	https://highcourtchd.gov.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.

