



**The Institute of Chartered Accountants of India**

(Setup by an Act of Parliament)

**TIRUPUR BRANCH (SIRC)**

# **NEWSLETTER**

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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**  
(Set up by an Act of Parliament)  
**TIRUPUR BRANCH (SIRC)**

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*Views expressed herein are the opinion of the respective authors and not that of the branch or the Managing / Newsletter committee.*

*Your views / suggestions / comments are welcome. Kindly send your queries to [tiruicai@gmail.com](mailto:tiruicai@gmail.com)*

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## Respected Members and Budding Professionals,

With a heart filled with gratitude and a vision filled with purpose, I extend my warm greetings to each one of you. It is not just the beginning of a new term, but the continuation of a shared vision to elevate our profession and strengthen our branch.

It is with immense gratitude and a deep sense of responsibility that I assume office as the Chairman of the ICAI - Tirupur Branch (SIRC). I sincerely thank all our respected members, dedicated staff, and enthusiastic students for the confidence, encouragement and support extended to me in entrusting this prestigious responsibility.



The Chartered Accountancy profession stands as a pillar of trust, integrity and nation building. At the Tirupur Branch, we are not merely professionals we are mentors, leaders and contributors to economic growth. As we step into this new term, my vision for the CA fraternity in Tirupur is multifaceted, with a clear focus on growth, professional excellence and meaningful social impact.

- **Tech-Driven Growth:** We will actively promote the learning and adoption of AI tools and digital platforms to enhance practice efficiency and elevate client service standards. Members will be encouraged to leverage the Post Qualification Courses offered by ICAI to stay future-ready in an evolving professional landscape.
- **Expertise Enhancement:** Strengthening audit discipline, robust documentation practices, and advanced tax expertise will remain a priority. Special emphasis will be placed on export incentives, labour code developments, and the implementation of emerging tax law frameworks.
- **CSR and Financial Literacy:** We aim to expand financial literacy initiatives, organize knowledge seminars, and undertake impactful CSR activities. Collaboration with trade forums and government departments will be strengthened to create broader societal value.
- **Professional Empowerment:** Through structured Career Counselling Programmes, we aspire to inspire the next generation to pursue Chartered Accountancy. Our goal is to reach and guide more than 5,000 high school and college students while fostering meaningful member engagement and professional development.
- **Student Development:** Focused, practice-oriented training sessions will be conducted to bridge the gap between academic knowledge and real-world application, ensuring students become industry-ready professionals.

- **Nurturing Talent:** Young professionals will be encouraged to emerge as thought leaders, speakers, and domain experts, contributing actively to knowledge-sharing and shaping professional discourse.

I firmly believe that collective effort transforms aspirations into achievements. I extend my heartfelt congratulations and best wishes to the newly elected Committee Members. I look forward to working together as a cohesive team, strengthening professional excellence, enhancing knowledge-sharing initiatives and fostering greater engagement among members and students.

I also express my sincere appreciation to the Immediate Past Chairman and the outgoing Committee Members. Their dedication, vision and tireless service have strengthened our foundation and elevated the stature of our branch, upon which we shall continue to build.

Let us move forward together with renewed energy, shared purpose and a commitment to uphold the dignity and standards of our esteemed profession. Once again, a heartfelt gratitude for your trust and support.

**Together, let us lead. Together, let us innovate. Together, let us rise.**

**With Best Regards,**

**CA. Vishnukumar M**  
**Chairman**  
**The Institute of Chartered Accountants of India**  
**(Set up by an Act of Parliament)**  
**Tirupur Branch (SIRC)**

**Forthcoming Programs**

<b>Date</b>	<b>Day &amp; Timing</b>	<b>Program</b>	<b>CPE Hours</b>	<b>Speaker/Guest</b>	<b>Venue</b>
06-03-2026	Fri 5.00pm to 8.00pm	CPE Seminar on Export & Import Benefits Under Customs & FTP - A Practical Perspective	3	CA. S M Dhinesh Rajaa, Coimbatore	ICAI Bhawan, Tirupur
07-03-2026	Sat 10.00am to 1.00pm	Women's Days Celebration	3	Tmt. D.Mythili, Deputy Commissioner (State Taxes) GST, Tirupur, Tmt. Abinaya J, Certified Hypnotherapist & The Founder of Confident Wings Trust and CA. Reka K, Chartered Accountant, Tirupur	ICAI Bhawan, Tirupur
20-03-2026	Fri 5.00pm to 8.00pm	CPE Seminar on Excel Analytics in Bank Audit	3	CA. Saran Kumar U, Hyderabad	ICAI Bhawan, Tirupur
21-03-2026	Sat 10.00am to 5.00pm	One Day CPE Seminar on Bank Branch Audit	6	CA. Ravindran V, Salem & CA. Dr. Gopal Krishna Raju, Chennai	ICAI Bhawan, Tirupur

## **SERVICE OF NOTICE UNDER GST VALIDITY OF PORTAL BASED SERVICE AFTER CANCELLATION OF REGISTRATION**

**- CA. NALIN KUMAR B**



Recent judicial pronouncements under the Goods and Services Tax law continue to emphasize adherence to statutory procedure and principles of natural justice. The decision discussed below examines the validity of service of notice through the GST portal after cancellation of registration and reiterates the mandatory requirement of effective service and opportunity of hearing.

### **Raj Shekhar Pandey v. State Tax Officer [2026] High Court of Uttarakhand [16-02-2026]:**

#### **Relevant provisions under consideration:**

Section 169 of the CGST Act prescribes the modes of service of notice including direct delivery, registered post, email, making it available on the common portal, affixation or publication, etc.

Section 75(4) mandates that an opportunity of hearing shall be granted where a request is received in writing or where an adverse decision is contemplated.

The principles of natural justice, particularly audi alteram partem, require that no adverse order be passed without affording reasonable opportunity of hearing.

The present case dealt with the scope and applicability of the provisions relating to service of notice after cancellation of registration and the validity of proceedings conducted solely through portal-based communication.

#### **Background of the case:**

The petitioner had surrendered/cancelled his GST registration pursuant to his application dated 29.04.2023.

Subsequently, the Department issued a show-cause notice dated 16.11.2024 and passed an order dated 13.01.2025.

It was admitted by the Revenue that the impugned proceedings were initiated after cancellation of GST registration of the petitioner.

The show-cause notice was made available only on the GST common portal.

Aggrieved by the order, the petitioner contended that after cancellation of registration, he was not expected to monitor the GST portal and that service of notice should have been effected through alternative modes as prescribed under section 169.

#### **Issue before the High Court:**

Whether service of show-cause notice exclusively through the GST portal, after cancellation of registration, constitutes valid service under section 169 of the CGST Act?

Further, whether passing of order without ensuring proper service and without affording opportunity of personal hearing violates section 75(4) of the Act?

**Judgment:**

The Hon'ble High Court relied upon the decisions of the Allahabad High Court, particularly in:

Ahs Steels v. Commissioner of State Taxes

Katyal Industries v. State of U.P.

**The Court held as under:**

The modes prescribed under section 169 are multiple and alternative; making a notice available on the common portal is only one of the permissible methods and not the exclusive method.

Once the registration stands cancelled, the assessee would not be enjoined to monitor the GST portal.

Insistence by the Department that portal-based service alone is sufficient amounts to imposing a duty on a non-registered person, which the law does not contemplate.

The Department is duty-bound to ensure effective service in a manner that actually communicates the notice to the assessee.

Section 75(4) embodies the principle of natural justice and mandates grant of opportunity of personal hearing where an adverse decision is contemplated.

In the absence of valid service of notice, the statutory requirement under section 169 is not satisfied and the proceedings are vitiated.

Accordingly, the Hon'ble High Court quashed the impugned order dated 13.01.2025 and granted liberty to the Department to issue fresh notice and adjudicate the matter in accordance with law after granting proper opportunity of hearing.

**To conclude:**

Where registration stands cancelled, service of notice exclusively through the GST portal cannot be treated as valid service under section 169. The Department must adopt appropriate alternative modes to ensure effective communication. Further, compliance with section 75(4) is mandatory and failure to afford opportunity of hearing renders the proceedings vulnerable to challenge.

**Comments:**

This ruling reinforces the importance of procedural compliance in GST adjudication. While the GST regime is technology-driven, statutory safeguards cannot be diluted on the ground of administrative convenience.

The decision affirms that the burden of ensuring effective service lies upon the Department and that an assessee whose registration has already been cancelled cannot be expected to continuously monitor the GST portal.

The judgement thus strengthens taxpayer protection against ex parte orders passed without proper service and reiterates that principles of natural justice remain integral to fiscal proceedings under the GST law.

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## LATEST UPDATES

### Latest Updates – GST (Effective from January 2026 Tax Period)

#### 1. Enhancement in Interest Computation – Table 5.1 of GSTR-3B

With effect from the January 2026 tax period, the GST Portal has enhanced the interest computation mechanism in Table 5.1 of GSTR-3B in line with the proviso to Rule 88B(1) of the CGST Rules, 2017.

#### Key Change:

Interest calculation will now provide the benefit of the minimum cash balance available in the Electronic Cash Ledger (ECL) from the due date of return filing up to the date of tax payment (offset).

This enhancement shall apply to delayed returns filed for the January 2026 tax period. The corresponding interest will be auto-populated in the February 2026 tax period's GSTR-3B.

#### Revised Interest Computation Formula:

$$\text{Interest} = (\text{Net Tax Liability} - \text{Minimum Cash Balance in ECL from due date to date of debit}) \times (\text{No. of days of delay} / 365) \times \text{Applicable Interest Rate}$$

System-Computed Interest – Important Points:

- Interest auto-populated in Table 5.1 will be non-editable downward.
- The system-computed amount represents the minimum mandatory interest payable.
- Taxpayers must self-assess the correct interest liability and may revise the amount upward, wherever required.

This change aligns the computation methodology with the proviso to Section 50 of the Central Goods and Services Tax Act, 2017.

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#### 2. Auto-Population of Tax Liability Breakup Table in GSTR-3B

From the January 2026 tax period onwards, the GST Portal will auto-populate the "Tax Liability Breakup Table" in GSTR-3B.

Scope of Auto-Population:

- Supplies pertaining to previous tax periods but reported in the current period through:
  - GSTR-1
  - GSTR-1A
  - IFF
- Where the related tax liability is discharged in the current period's GSTR-3B.

The system will capture details based on the document date of supplies and appropriately reflect the tax liability breakup.

Key Features:

- Auto-populated values are suggestive in nature.
- Taxpayers may modify the values upward, based on their records and reconciliations.
- Intended to support accurate reporting and ensure proper period-wise tax disclosure.

Navigation Path:

Login → GSTR-3B Dashboard → Table 6.1 (Payment of Tax) → Tax Liability Breakup

### 3. Update in Table 6.1 – Suggestive Cross-Utilization of ITC

Effective from January 2026, the GST Portal has introduced flexibility in cross-utilization of ITC in Table 6.1 of GSTR-3B.

#### Change Introduced:

- Once available IGST ITC is fully exhausted,
- The system will permit payment of IGST liability using available CGST and SGST ITC in any sequence.

This enhancement facilitates smoother tax offset and improves operational flexibility in ITC utilization.

### DUE DATES CHART FOR THE MONTH OF MARCH 2026

#### GST Due Dates:

Due Date	Period	Form No. / Type	Due Date Details
10-03-2026	Feb, 26	GSTR-7	Summary of Tax Deducted at Source (TDS) and deposited under GST laws for the month of February, 2026
10-03-2026	Feb, 26	GSTR-8	Summary of Tax Collected at Source (TCS) and deposited by e-commerce operators under GST laws for the month of February, 2026
11-03-2026	Feb, 26	GSTR-1	Summary of outward supplies where turnover exceeds Rs.5 crore or have not chosen the QRMP scheme for the quarter of Jan - Mar 2026
13-03-2026	Feb, 26	GSTR-6	GSTR 6 is a monthly return for Input Service Distributors (ISD) to provide the details of their inward supplies & distributed Input Tax Credit (ITC).
13-03-2026	Feb, 26	IFF	Invoice Furnishing is an optional facility which enables the small registered person, furnishing the quarterly Form GSTR-1, to file their invoice details on monthly basis.
13-03-2026	Feb, 26	GSTR-5	Summary of outward taxable supplies and tax payable by a non-resident taxable person
20-03-2026	Feb, 26	GSTR-5A	Summary of outward taxable supplies and tax payable by a person supplying OIDAR services

20-03-2026	Feb, 26	GSTR-3B	Summary of outward supplies, ITC claimed, and net tax payable for taxpayers with turnover more than Rs.5 crore in the last FY or have not chosen the QRMP scheme for the quarter of Jan - Mar 2026
25-03-2026	Feb, 26	PMT-06	PMT-06 is a challan used for making payment of tax, interest, late fee and penalty under the GST law by taxpayers who have opted for the quarterly filing of GSTR- 3B under the QRMP scheme

**Income Tax Due Dates:**

Due Date	Period	Form No. / Type	Due Date Details
07-03-2026	Feb, 26	TDS/TCS Payment	Due date for deposit of Tax deducted/collected for the month of February, 2026. However, all sum deducted/collected by an office of the government shall be paid to the credit of the Central Government on the same day where tax is paid without production of an Income-tax Challan
15-03-2026	Feb, 26	Form 24G	Due date for furnishing of Form 24G by an office of the Government where TDS/TCS for the month of February, 2026 has been paid without the production of a challan
15-03-2026	Feb, 26	Form no. 3BB	Due date for furnishing statement in Form No. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of February, 2026

**PF & ESIC Due Dates:**

Due Date	Period	Form No. / Type	Due Date Details
15-03-2026	Feb, 26	PF & ESIC	PF deducted from the Employees salary in the month of February 2026, needs to be paid on or before 15th of Mar, 2026. The payment of ESIC is made by every employer to the ESIC department on a monthly basis. The due date for ESIC is 15th Mar, 2026

## PHOTO GALLERY



**CPE SEMNAR ON 07.02.2026 AT ICAI BHAWAN, TIRUPUR**



**CPE SEMNAR ON 18.02.2026 AT ICAI BHAWAN, TIRUPUR**



**INSTALLATION OF OFFICE BEARERS FOR THE YEAR 2026-27  
ON 26.02.2026 AT ICAI BHAWAN, TIRUPUR**