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1 Analytical Articles

A Interest on Delayed Refunds



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The right to a refund under the GST is a substantive right and not merely a procedural entitlement. If the refund is not sanctioned within the time prescribed by statute, it must compensate the taxpayer for the time value of that deprivation, and this is precisely what Section 56 of the CGST Act, 2017 (“Act”) sets out to do. Even after 9 years of GST, the interest on delayed refunds remains one of the most litigated and administratively resisted

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B Section 16(2)(c) and Supreme Court decision of Bhandari Scrap Traders



CA Roopa Nayak  
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Under GST law, Section 16 sets out the eligibility and conditions for taking of ITC. Section 16(1) of the CGST Act deals with the eligibility of a dealer to avail ITC and clauses (a), (b), (c) & (d) of Section 16(2) of the GST Act deal with the conditions for enabling such benefits. Therein 16(2)(c) sets out that that ITC will be available to the purchasing dealer only if the supplier has paid the tax to the Government.

[Read full article](#)

2 Customs and FTP Updates

A CBIC Customs updates August-26

| Customs-Tariff                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Notification                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Notification No. and Date of issue   | Subject                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 30/2026-Customs(T) Dated 21-Aug-2026 | <p>Seeks to exempt 10 lakh MT of raw sugar falling under tariff heading 1701 from the whole of the customs duty leviable thereon under the First Schedule to the Customs Tariff Act, 1975, up to 31st October, 2026, when imported under the Tariff Rate Quota (TRQ) Scheme (Open General Licence).</p> <p><b>Summary:</b></p> <p>Notification No. 30/2026-Customs dated 21 August 2026 exempts 10 lakh MT of raw sugar (HSN 1701) from the whole of customs duty when imported into India under the Tariff Rate Quota (TRQ) Scheme, with the exemption valid up to 31 October 2026. The TRQ must be allotted by DGFT as per the applicable procedure, and the TRQ authorisation must contain details such as the importer's name, address, IEC, notification number, tariff heading, quantity and validity. The authorisation will be issued electronically by DGFT and transmitted to the Indian Customs EDI System (ICES), and imports can be cleared under the exemption only after the TRQ quantity is electronically debited in ICES.</p> <p><b>Read more:</b> <a href="https://taxinformation.cbic.gov.in/view-pdf/1010743/ENG/Notifications">https://taxinformation.cbic.gov.in/view-pdf/1010743/ENG/Notifications</a></p> |

[Read full article](#)

3 GST Updates

A CBIC Customs updates August-26

| Sl.No | Date       | Functionality                                                    | Particulars                                                                                                                                                                                                                                                                                                                                |
|-------|------------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01    | 01-07-2026 | Gross and Net GST revenue collections for the month of July 2026 | The Gross and net revenue for the month of July-26 was declared. The same can be checked by clicking on: <a href="https://hnallp.com/assets/articles/08392-final_for_publishing_july_2026_monthly_gst_revenue_report-1-.pdf">https://hnallp.com/assets/articles/08392-final_for_publishing_july_2026_monthly_gst_revenue_report-1-.pdf</a> |

[Read full article](#)

4 Firm Updates and Achievements

A AIWCAA Webinar: Overview of DPDP Act and Opportunities for CAs – Presented by CA Sujatha & CA Asha latha tasupalli attached webinar link

[WATCH WEBINAR](#)

B Session on “GST – Recent Changes and Trends in Litigation” at ICAI SIRC Women’s Study Circle

On 1 August 2026, a knowledge-sharing session was delivered at the ICAI SIRC Women’s Study Circle, covering an overview of GST litigation, key judicial decisions, recent GST changes, and emerging developments under GST 3.0.



C 181-CS S. Ramakrishnan Memorial Award – ICSI Golden Jubilee Celebrations

CA Asha latha tasupalli Received the 181-CS S. Ramakrishnan Memorial Award at the ICSI Golden Jubilee celebrations hosted by the Hyderabad Chapter for securing the highest marks in Economic, Commercial and Intellectual Property Laws in the Executive Programme Examination held in June 2025.



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