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JDPro Insights June 2026 Edition

Bringing the latest regulatory updates in GST,
Income Tax and more at your fingertips.





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➤ INDIRECT TAX INSIGHTS

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- 3 GSTAT Grants Procedural Relaxations for Appeal Filing Till 31 December 2026
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GSTN INTRODUCES KEY ENHANCEMENTS IN THE E-WAY BILL (EWB) PORTAL

The Goods and Services Tax Network (GSTN) has introduced significant enhancements to the e-Way Bill (EWB) system to improve data accuracy, strengthen traceability of goods movement, and enable better transaction monitoring. Taxpayers, transporters, ERP/API integrators, and other stakeholders should ensure timely system readiness for smooth implementation.

Key Changes:

1. Mandatory 'Ship-To GSTIN' in Bill-To/Ship-To Transactions

- The 'Ship-To GSTIN' field is now mandatory while generating e-Way Bills in Bill-To/Ship-To transactions.
- Where the consignee is unregistered, 'URP' (Unregistered Person) must be entered in the Ship-To GSTIN field.

2. Introduction of e-Way Bill Closure Facility:

A new voluntary e-Way Bill Closure feature has been introduced to confirm completion of goods delivery.

Who can close an e-Way Bill?

- Supplier
- Recipient
- Transporter
- Driver/authorized person linked through a registered mobile number

Key Features

- Closure can be done EWB-wise or date-wise.
- A mobile number may be provided during EWB generation for closure purposes and can be updated during:
 - Vehicle updates



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GSTN INTRODUCES KEY ENHANCEMENTS IN THE E-WAY BILL (EWB) PORTAL

- Consolidated EWB operations
- Validity extension requests
- Authorized persons can close active EWBs linked to their mobile number through the EWB portal.
- Closure can be completed:
 - On the date of delivery, or
 - On the immediately following day.

API Integration:

GSTN has also enabled an API-based closure mechanism. The following details are required:

- EWB Number
- Closure Date
- Remarks

Note: Stakeholders should review the implementation timelines and undertake necessary ERP/API modifications to ensure compliance with the updated EWB requirements.

Reference:

- To read the advisory dated 21 May 2026 issued by GSTN- [Click Here](#)

GSTN INTRODUCES OFFLINE UTILITY FOR FILING ANNEXURE-B IN ITC REFUND APPLICATIONS

GSTN has introduced a standardized **Annexure-B Offline Utility (Excel-based)** on the GST portal for refund applications involving accumulated Input Tax Credit (ITC). This enhancement aims to improve automation, standardization, and system-based validation of refund claims.

Change in Filing Process:

Under the earlier framework, taxpayers were required to upload Annexure-B in PDF format while filing refund applications under specified categories. Going forward, Annexure-B must be prepared and uploaded using the newly prescribed offline utility.

Applicability:

The offline utility is mandatory for refund claims relating to:

- Exports of goods/services without payment of tax (accumulated ITC), excluding electricity;
- Supplies to SEZ Units/Developers without payment of tax;
- Refunds arising from an inverted tax structure under Section 54(3) of the CGST Act; and
- Export of electricity without payment of tax.

Key Requirements:

- Invoice-wise inward supply details must be reported HSN/SAC-wise.
- Separate disclosure is required for:
 - Inputs
 - Input Services
 - Capital Goods
- Taxable value, tax amount, and blocked ITC under Section 17(5) must also be reported.

GSTN INTRODUCES OFFLINE UTILITY FOR FILING ANNEXURE-B IN ITC REFUND APPLICATIONS

- Invoices containing multiple HSN/SAC codes or input categories must be bifurcated into separate line items with proportionate allocation of values and taxes.

Validation & Upload Features:

- The utility consists of:
 - Table 1: Reversal Details
 - Table 2: HSN/SAC-wise inward invoice details
- System validations will check for duplicate invoices and reconcile data with GSTR-2B records.
- Refund applicants can upload:
 - Up to 10,000 line items per file, and
 - Up to 25 files per application (maximum 2,50,000 line items).

Note: Taxpayers should ensure accurate reporting in the prescribed format to facilitate smooth validation and faster processing of refund claims.

GSTAT GRANTS PROCEDURAL RELAXATIONS FOR APPEAL FILING TILL 31 DECEMBER 2026

The GST Appellate Tribunal (GSTAT), through its Instructions dated 14th May 2026, has directed Appeal Registrars not to raise objections on minor procedural or formatting deficiencies during the transitional period ending 31 December 2026. The objective is to facilitate smoother filing of appeals during the initial phase of GSTAT operations.

Key Relaxations:

- Only substantive defects will be considered for scrutiny.
- Scanned copies of certified documents may be accepted where authenticity is evident.
- Similar relief is available in cases where Higher Courts have waived the requirement of pre-deposit or filing fees.

Mandatory Documents for Appeal Filing:

Despite the above relaxations, the following documents must be uploaded at the time of filing:

- Show Cause Notice (SCN)
- Order-in-Original (OIO) / Order-in-Appeal (OIA)
- Statement of Facts (SOF)
- Grounds of Appeal (GOA)
- Pre-deposit and/or filing fee documents, wherever applicable

Relaxation for Hindi Orders:

While Rule 23(1) requires certified English translations of orders issued in Hindi or other vernacular languages, GSTAT has clarified that Hindi OIOs/OIAs may be accepted during the transitional period up to 31 December 2026, where the concerned Bench Members are able to read and understand Hindi.

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GSTAT GRANTS PROCEDURAL RELAXATIONS FOR APPEAL FILING TILL 31 DECEMBER 2026

Note: Taxpayers are advised to ensure authorization, valid DSC, and submission of all essential appeal documents to avoid filing-related objections.

Reference: To read the GSTAT Order dated 14 May 2026 - [Click Here](#)

Effective from: 1 May 2026

The Government has amended the GST Rate Notifications to align GST classifications with the revised Customs Tariff structure. The change is limited to HSN code substitution and bifurcation, with no change in GST rates.

Existing HSN	Revised HSN	GST Rate	Nature of Change
2202 99 20	2202 99 21, 2202 99 29	5%	HSN bifurcated into two specific tariff items
2202 99 30	2202 99 31, 2202 99 39	5%	HSN bifurcated into two specific tariff items
2202 99 90	2202 99 91, 2202 99 99	40%	Residual tariff item split into separate tariff lines
2202 91 00	No change	40%	Continued under existing classification

Key Takeaway:

- ✓ GST rates remain unchanged.
- ✓ Amendment is intended to align GST schedules with the revised Customs Tariff nomenclature.
- ✓ Businesses dealing in beverages falling under Chapter 22 should update product masters, ERP mappings, invoicing systems and GST reporting classifications from 1 May 2026.

Reference:

- To read the Notification No. 01/2026-Central Tax (Rate) dated 30 April 2026 - [Click Here](#)
- To read the Notification No. 01/2026-Integrated Tax (Rate) dated 30 April 2026 - [Click Here](#)
- To read the Notification No. 01/2026-Union Territory Tax (Rate) dated 30 April 2026 - [Click Here](#)

➤ DIRECT TAX INSIGHTS

- 1 CBDT Rolls Out Easy-to-Understand Educational Content & Pamphlets on the Income-tax Act, 2025
- 2 Availability of ITR-1, ITR-2, and ITR-4 Filing Utilities (AY 2026-27)



1

CBDT ROLLS OUT EASY-TO-UNDERSTAND EDUCATIONAL CONTENT & PAMPHLETS ON THE INCOME-TAX ACT, 2025

Overview:

To facilitate a smooth transition to the newly effective Income-tax Act, 2025, the Central Board of Direct Taxes (CBDT) has released a comprehensive suite of taxpayer educational content. Recognizing that navigating a completely overhauled tax code can be challenging, the department has broken down complex legal shifts and key procedural forms into highly simplified, brief pamphlets and brochures.

Key Highlights of the Released Content:

- **Multilingual Outreach:** To ensure maximum accessibility across regional business hubs, these instructional brochures have been published in 10 regional languages alongside Hindi and English.
- **Decoding New Forms:** The content explicitly details the new statutory forms introduced under the Income-tax Rules, 2026- such as explaining how Form 121 replaces the erstwhile filing declarations.
- **Cross-Reference Utilities:** The portal has introduced interactive utilities to map provisions of the old Income-tax Act, 1961 directly against the modern sections of the Income-tax Act, 2025.
- **Multimedia Support:** Alongside physical/downloadable pamphlets, the rollout includes explainer videos, transition FAQs, and an AI-powered interactive chatbot named 'Kar Saathi' to answer real-time compliance queries.

Where to Access:

Taxpayers can download these official resources without logging in by visiting the newly updated Income Tax Website 2.0 under the Media Gallery > Brochures/Pamphlets section.

Reference: To access the Official Income Tax Pamphlet Repository- [Click Here](#)

AVAILABILITY OF ITR-1, ITR-2, AND ITR-4 FILING UTILITIES (AY 2026-27)

The Income Tax Department has enabled both online and offline (Excel/JSON) filing utilities for key Income Tax Return (ITR) forms for the Assessment Year (AY) 2026-27.

Taxpayers can now begin compiling, validating, and submitting their annual tax returns ahead of the **July 31st** statutory deadline.

Utility Release Timeline:

As per the recent updates on the official e-filing portal:

- ITR-1 (Sahaj) & ITR-4 (Sugam):
 - 15-May-2026: Online filing and Excel utilities enabled.
 - 20-May-2026: Offline software utility available for download.
- ITR-2 (Capital Gains, Foreign Assets, Multiple Properties):
 - 26-May-2026: Online filing and Excel utilities enabled.
 - 29-May-2026: Offline software utility available for download.

Action Points for Taxpayers & Practitioners:

- **Reconcile with AIS/TIS:** Before using the new utilities, ensure all figures match your Annual Information Statement (AIS) and Taxpayer Information Summary (TIS).
- **Update Offline Software:** If you file using desktop software, make sure you download the latest late-May versions to avoid validation errors when generating your JSON file.
- **Salaried and Small Businesses:** With both ITR-1 and ITR-4 fully operational online, eligible salaried individuals and presumptive tax professionals can proceed with immediate filing.

Reference: To download the Utilities directly from the Income Tax Portal- [Click Here](#)

➤ CORPORATE LAW INSIGHTS

- 1 MCA Clarifies Procedure for Transfer of Membership Interest in Companies Without Share Capital
- 2 Labour Law Update: Final Central Rules and Model Standing Orders Issued
- 3 CSR Framework Expanded to Include Social Stock Exchange Instruments





1

MCA CLARIFIES PROCEDURE FOR TRANSFER OF MEMBERSHIP INTEREST IN COMPANIES WITHOUT SHARE CAPITAL

The Ministry of Corporate Affairs (MCA), through its clarification dated 11 May 2026, has prescribed the procedure for transfer of membership interest in companies not having share capital, addressing a long-standing practical ambiguity.

Key Clarification:

MCA has clarified that **Form SH-4** must be used for transferring the interest of a member in:

- Companies limited by guarantee; and
- Other companies not having share capital,

in accordance with Rule 11(2) of the Companies (Share Capital and Debentures) Rules, 2014.

Important Requirements:

- A proper instrument of transfer in Form SH-4 must be executed by or on behalf of both the transferor and transferee.
- The executed form must be delivered to the company for registration of the transfer.
- For companies without share capital, references to “securities” in Form SH-4 shall be construed as references to the “interest of the member.”

This clarification provides procedural certainty and facilitates the transfer of membership interests in companies that do not have share capital.

Reference: To read the clarification dated 11 May 2026 issued by the MCA- [Click Here](#)

LABOUR LAW UPDATE: FINAL CENTRAL RULES AND MODEL STANDING ORDERS ISSUED

In a significant step towards implementation of the Labour Codes framework, the Ministry of Labour and Employment has notified the final Central Rules under all four Labour Codes on 8 May 2026, namely:

- Code on Wages (Central) Rules, 2026
- Industrial Relations (Central) Rules, 2026
- Code on Social Security (Central) Rules, 2026
- Occupational Safety, Health and Working Conditions (Central) Rules, 2026

The notification substantially completes the regulatory framework at the Central level, while States continue to notify and finalize their respective rules.

Key Highlights:

- Introduction of detailed provisions on working hours, overtime, wage payments, and employee welfare.
- Greater emphasis on digital compliance through electronic records, filings, registers, and notices.
- Streamlined registration and compliance mechanisms to reduce overlapping requirements.
- Formal compliance framework for gig and platform workers under the Social Security Code.
- Enhanced safeguards for women employees, including provisions relating to night-shift employment.
- Operationalisation of provisions relating to contract labour, workplace safety, social security, and worker re-skilling.

LABOUR LAW UPDATE: FINAL CENTRAL RULES AND MODEL STANDING ORDERS ISSUED

Model Standing Orders, 2026:

The Government has also notified the Model Standing Orders, 2026, introducing a revised framework for worker classification, employment documentation, attendance, leave management, grievance redressal, workplace conduct, and work-from-home arrangements. The changes are particularly relevant for industrial establishments employing 300 or more workers.

State-Level Developments:

Several States, including Gujarat and Arunachal Pradesh, have notified rules under all four Labour Codes, while other States continue the rule-finalisation process. Maharashtra and Haryana have also provided relief from duplicate registration requirements under State Shops and Establishments laws for establishments registered under the OSH Code.

Action Points for Employers:

Employers should assess the impact of the new framework and review:

- Wage and payroll structures;
- Employment contracts and standing orders;
- HR policies and employee documentation;
- Digital compliance and record-keeping systems;
- Contract labour governance and compliance processes; and
- Multi-state compliance obligations.



2

LABOUR LAW UPDATE: FINAL CENTRAL RULES AND MODEL STANDING ORDERS ISSUED

These developments signal a gradual transition from policy formulation to implementation, requiring businesses to proactively prepare for compliance under the Labour Codes regime.

Reference:

- To read the Code on Wages (Central) Rules, 2026 dated 8 May 2026- [Click Here](#)
- To read the Social Security (Central) Rules, 2026 dated 8 May 2026- [Click Here](#)
- To read the Industrial Relations (Central) Rules, 2026- [Click Here](#)
- To read the Occupational Safety, Health and Working Conditions (Central) Rules, 2026- [Click Here](#)
- To read the Model Standing Orders, 2026 dated 8 May 2026- [Click Here](#)

CSR FRAMEWORK EXPANDED TO INCLUDE SOCIAL STOCK EXCHANGE INSTRUMENTS

The MCA has amended the CSR framework to permit companies to undertake eligible CSR activities by subscribing to Zero Coupon Zero Principal (ZCZP) Instruments issued by Not-for-Profit Organisations (NPOs) listed on the Social Stock Exchange (SSE).

Particulars	Earlier Position	Revised Position
CSR through ZCZP Instruments	Not specifically permitted	Expressly recognised as an eligible CSR activity
Schedule VII Coverage	No specific provision	Subscription to ZCZP instruments included under Schedule VII
CSR Limit	Not applicable	Restricted to 10% of annual CSR expenditure
Impact Assessment	Applicable as per existing provisions	Exempted for projects funded through ZCZP instruments

Key Takeaway:

The amendment provides companies with an additional regulated avenue to fulfil their CSR obligations while facilitating funding for eligible NPOs through the Social Stock Exchange ecosystem.

Reference:

- To read the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2026 dated 27 May 2026.- [Click Here](#)
- To read the MCA Notification G.S.R. 416(E) dated 27 May 2026 inserting Item dated 27 May 2026-[Click Here](#)

COMPLIANCE CALENDARS - JUNE 2026

- 1 **GST Compliance Calendar
June 2026**
- 2 **Other Statutory Compliances
Calendar June 2026**



1

GST COMPLIANCE CALENDAR JUNE 2026

S.No	Particulars of Compliance	Form/Return	Period	Due Date
1	To be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST	GSTR 7	May 2026	10.06.2026
2	To be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST	GSTR 8	May 2026	10.06.2026
3	Filing of outward supplies	GSTR 1	May 2026	11.06.2026
4	To be filed by Non-Resident Taxpayers and ODIAR services provider	GSTR 5	May 2026	13.06.2026
5	To be filed by Input Service Distributors	GSTR 6	May 2026	13.06.2026
6	Taxpayers with an annual turnover exceeding ₹ 5 Crores.	GSTR 3B	May 2026	20.06.2026
7	Filing of Invoice Furnishing Facility (IFF) for B2B invoices under the QRMP scheme		May 2026	13.06.2026
8	QRMP taxpayers (turnover \leq ₹5 Cr): Monthly tax payment	Form GST PMT-06	May 2026	25-06-2026
9	To be filed by ODIAR services provide	GSTR 5A	May 2026	20.06.2026
10	Filing of GSTR-4(Annual Return for Composition dealers	GSTR-4	F.Y 2025-26	30.06.2026

2 OTHER STATUTORY COMPLIANCES CALENDAR JUNE 2026

S.No	Particulars of Compliance	Form/Return	Period	Due Date
1	Due date for deposit of TDS/TCS for the month of May 2026.	Challan	May 2026	07.06.2026
2	Filing Professional Tax returns by the employers or the individuals who are liable to pay professional tax		May 2026	10.06.2026
3	Provident fund(PF) & ESI Payment and returns		May 2026	15.06.2026
4	Issue of TDS Certificates in Form 16A (other than salary)	Form 16A	Jan-Mar	15.06.2026
5	Issue of TDS Certificates in Form 16 (Salary)	Form 16	Jan-Mar	15.06.2026
6	Filing of Annual Return of Deposits and Exempted Deposits in Form DPT-3	Form DPT 3	FY 2025-26	30.06.2026
7	Due date for Deposit of 1st Installment of Advance Tax		Apr-Jun	15.06.2026
8	Due date for filing of Form DIR-3 KYC Web – Director KYC Filing Once in Three Consecutive FYs		FY 2025-26	30.06.2026
9	Modification of Importer-Exporter Code (IEC) Details with DGFT		FY 2025-26	30.06.2026



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